

# City of Umatilla

## Adopted Budget

Fiscal Year 2017/2018



**Cadwell Park**



**Larkin Park**



A special "thank you" to Betsy  
Reed for the photographs

# CITY OF UMATILLA

## FISCAL YEAR 2017-2018 **ADOPTED** BUDGET

TABLE OF CONTENTS	TAB	PAGE
<b>BUDGET SUMMARY</b>		
	<b>TAB 1</b>	
CITY MANAGER'S BUDGET MESSAGE		i
SUMMARY OF RESOURCES GRAPH		1
SUMMARY OF APPROPRIATIONS GRAPH		2
BUDGET SUMMARY - ALL FUNDS		3
ORGANIZATIONAL CHART		4
BUDGET CALENDAR		5
STATISTICAL DATA		6
<b>GENERAL FUND</b>		
	<b>TAB 2</b>	
GENERAL FUND - REVENUE AND EXPENDITURES GRAPH		7
GENERAL FUND BUDGET SUMMARY		8-9
<i>General Government:</i>		
CITY COUNCIL		10-12
FINANCE/ADMINISTRATION		13-15
OTHER GENERAL GOVERNMENTAL		21-22
<i>Community Services</i>		
PLANNING		16-18
BUILDING		19-20
<i>Public Safety</i>		
POLICE		23-25
CODE ENFORCEMENT		26-28
FIRE		29-31
<i>Public Works</i>		
CEMETERY		32-34
ROADS & STREETS		35-37
LIBRARY		38-40
PARKS & RECREATION		41-43
<b>SPECIAL REVENUE FUNDS</b>		
	<b>TAB 3</b>	
COMMUNITY REDEVELOPMENT FUND		44-46
POLICE EDUCATION FUND		47-49
POLICE AUTOMATION FUND		51-54
<b>ENTERPRISE FUNDS</b>		
	<b>TAB 4</b>	
WATER & SEWER FUND		55-60
SANITATION FUND		61-63
AIRPORT FUND		64-67
STORMWATER FUND		68-71
<b>CAPITAL PROJECTS FUND</b>		
	<b>TAB 5</b>	
CAPITAL PROJECTS FUND		72-75
<b>GLOSSARY</b>		
	<b>TAB 6</b>	



# City of Umatilla

*Incorporated in 1904*

September 19, 2017

## **BUDGET MESSAGE**

Mayor and City Council:

In accordance with State law and pursuant to the City Charter, I am pleased to present to you for consideration the Tentative Annual Operating Budget for Fiscal Year (FY) 2018.

This past year we have accomplished many objectives including completing our new Water Plant, installing new water lines within certain areas of the city, refurbishing two lift stations, completing over \$139,000 in road resurfacing, and refurbishing our Police Department with an exterior makeover, new carpet and improved office space. In Larkin Park, we constructed new restrooms, refurbished the baseball field and installed new playground equipment. In Cadwell Park, we planted trees, constructed a new covered stage, constructed and relocated the skateboard park, and had some chainsaw carvings done that were very well accepted by the community.

This year's Budget is focused on improving our infrastructure that will provide superior service to our residents for many years to come.

While the economy is improving, we still have critical infrastructure objectives in the years ahead to meet the needs of our citizens. In FY 2018, we will seek funding to replace our sewer plant as it is past its life cycle or seek other alternatives to provide superior wastewater services to our customers. We will refurbish our remaining lift stations with the \$500,000 Grant received from the St. Johns River Water Management District. We also will install a new nutrient separating baffle box to our Stormwater system thanks to a Grant from the Lake County Water

Authority that will clean runoff going into Lake Umatilla. In addition, the City will seek grant funding to expand our airport boundaries to provide land for a parallel taxiway that will greatly improve safety. In addition, we will endeavor to acquire the FBO and fuel farm to add additional revenues for the airport.

In FY 2018, we will budget for improvements within our CRA boundaries that will include improved signage, additional sidewalks, park improvements, road improvements and grants to businesses that want to enhance their properties.

These plans will be included in our five Year Capital improvement Plan.

Fund Balance for the General Fund is projected to end the current FY 2017 with a balance of \$765,922, which is \$246,226 more than originally budgeted. The City was able to limit the use of General Fund Reserves for FY 2017, and this surplus will provide additional resources for Fiscal Year 2018.

Property values in Lake County have increased this year with City of Umatilla values increasing by 4.18% or \$5.1 million. We are tentatively presenting our budget with a millage rate of 7.1089, unchanged from FY 2017, generating property tax revenue of \$778,750 for General Fund and \$89,222 for Community Redevelopment Agency (CRA).

The remainder of this message is intended to highlight some of the more substantial areas of the overall operating budget for fiscal year 2018.

### **Budget Document**

The budget is designed to provide the reader with a comprehensive and informative document that includes the policy directives of the Council. The budget is a plan that provides management with the necessary tools to analyze, diagnose, and evaluate how well appropriated funds are converted into the services desired by our citizens.

### **Budget Highlights**

The tentative total expenditure budget for FY 2018 is \$7,890,349 compared to the FY 2017 adopted budget of \$11,796,238, which represents an overall decrease of \$3,905,889. The decrease was due to grant-funded projects finishing up during FY 2017. City management is continuing to work with grantor agencies to seek funding for future capital projects.

- The tentative ad valorem millage rate is 7.1089, which is the same as adopted last year. Total ad valorem tax revenues projected are \$867,972, which is \$30,984 more than last year's budget. The FY 2018 General Fund property tax

revenues are ESTIMATED at \$778,750, not including the City portion of the CRA property tax of \$89,222.

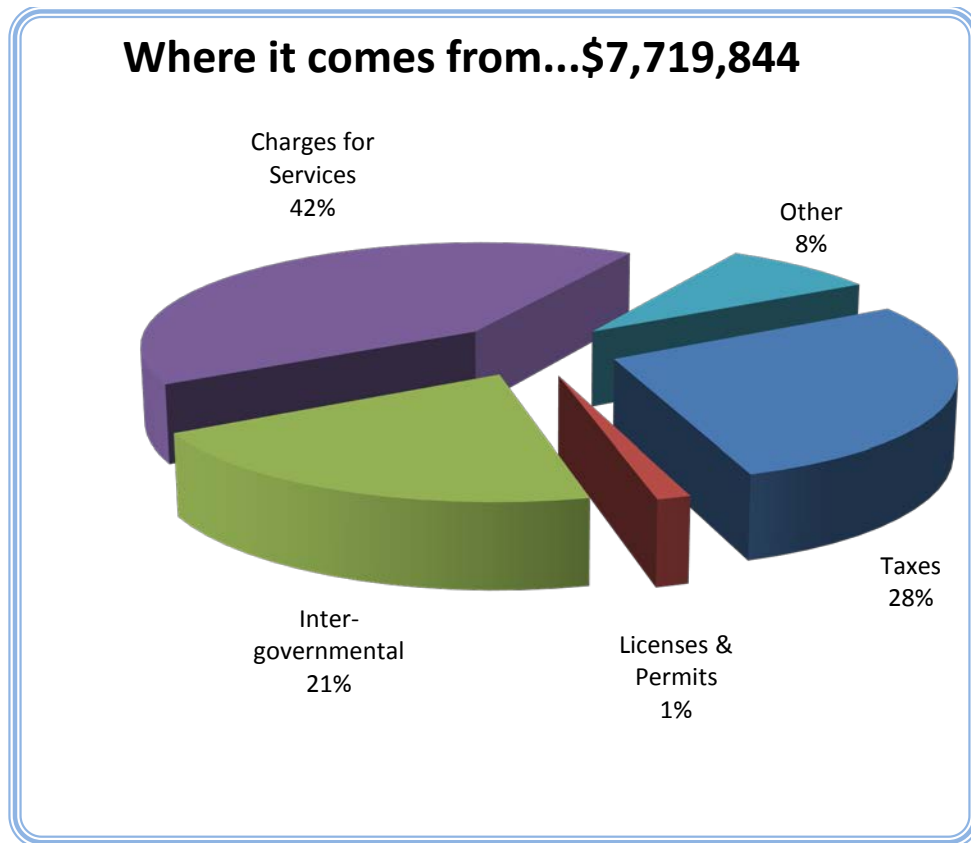
- The CRA also receives “Property Tax Revenues” which were collected for CRA properties by the County and other taxing bodies, and the City is not in control of the millage rates set by these other bodies. Those revenues are included as “Ad valorem Taxes” for reporting purposes, but are in addition to the CITY millage collections and are budgeted as INTERGOVERNMENTAL REVENUES. Total budgeted revenues for CRA are \$155,222.
- Major funding for capital projects continues in FY 2018. State Budget Appropriations were limited in FY 2018 so the City was unable to receive any capital project funding. The City relies heavily on State Budget Appropriations. Fortunately, we were able to seek other revenue sources to fund our capital projects that includes a St. Johns River Water Authority REDI grant and a Lake County Water Authority grant. These grants total \$650,000 and will be spent on Sewer System Rehabilitation and Stormwater System. In addition, the FAA and FDOT will fund \$610,906 towards building three new box hangars at the Airport. A separate grant is funding the purchase of two (2) through-the-fence hangars. These major projects have a significant impact on total budgets for the various departments for both last year and this fiscal year and have been reported separately in the departmental schedules where feasible.

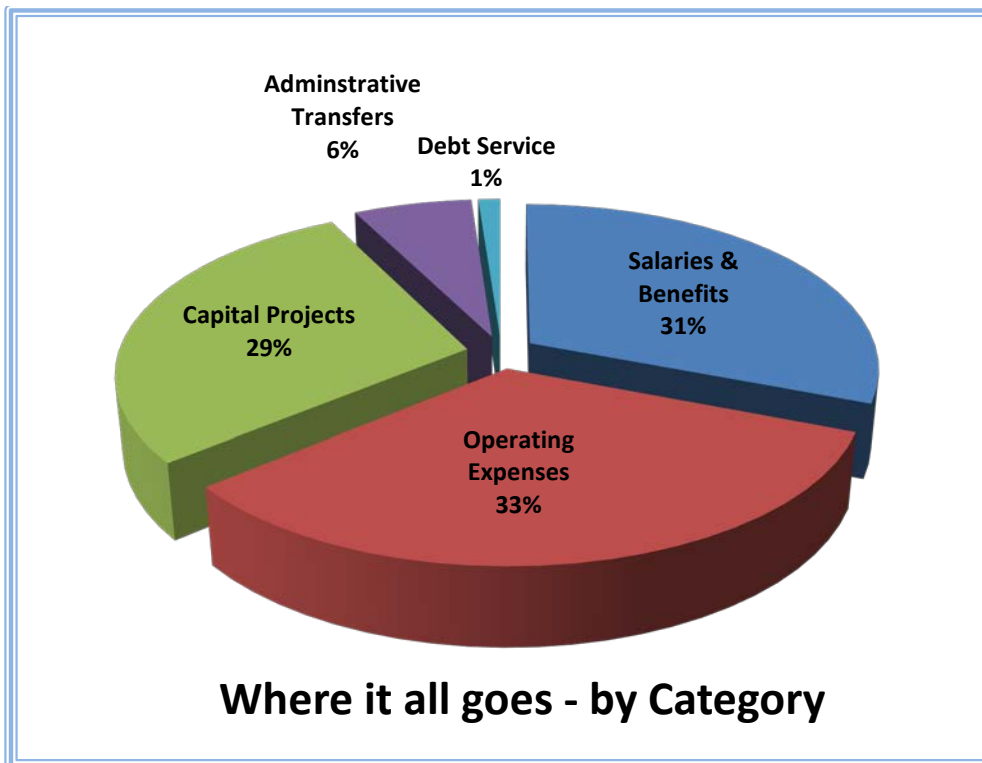
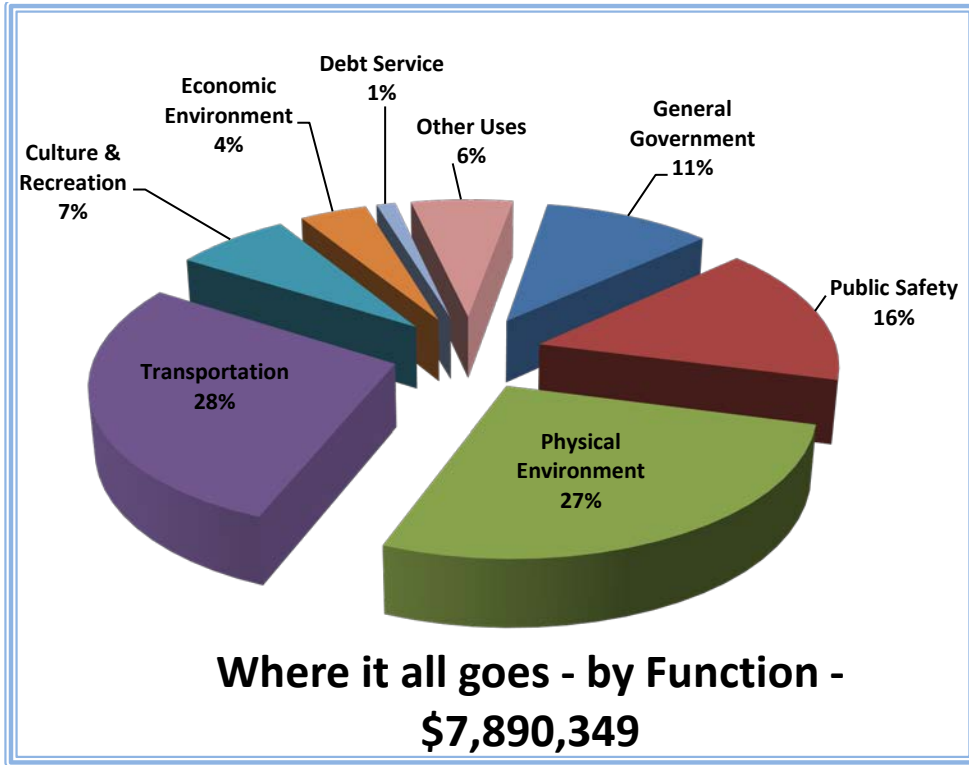
The City applied for a \$700,000 CDBG Grant for further waterline improvements. The city match for this project is \$9,100. Construction oversight by BESH of \$40,000 and Grant Administration by Fred Fox Enterprises of \$56,000 leaving \$604,000 available for construction. Commencement of the project is anticipated in the later part of FY 2018.

Staff is coordinating the FDOT Gateway Landscape Grant in the amount of \$250,000 with the work being done on the SR 19 Corridor Study. A portion of the landscaping will be done in FY 2018 with the project being completed in FY 2019.

There are still significant unmet needs for major projects that include building a new Sewer Plant. Staff will be preparing for a bond issue or major borrowing for funding to accomplish those projects in accordance with Master Plans recommendation during the next months.

### Budget in Brief







### **Roadway and Sidewalk Infrastructure**

In FY 2017, the City completed over \$139,000 worth of roadway resurfacing. Our roadway improvements will continue to be a high priority in FY 2018.

### **Employee Salaries and Benefits**

For FY 2018, the City is expecting an increase of approximately \$26,000 or 5% in health insurance premium expense. We continue to educate our employees on preventative healthcare so insurance costs can remain low. The City will be implementing a voluntary non-tobacco use and annual physical incentive program in FY 2018. Worker's compensation is expecting an increase of approximately \$6,000 or 10%. Pension contribution rates have increased slightly for FRS-covered employees, and Police Pension plan contribution has remained the same.

The payroll budgets have been prepared based on an overall increase, by department, of 3%, which is performance-based. These performance-based adjustments will be determined by Department Head evaluations and approval by City Manager. The contribution will not exceed the overall budgeted amount allocated in total.

### **Property and Casualty Insurance**

Property and casualty insurance is expecting an increase of approximately \$14,000 or 10% for FY 2018. We are reevaluating our property values to reduce insurance costs.

### **City and Major Projects during FY2017**

In FY 2017, the new water plant became operational. Our previous water plant had been in continuous services for 45 years. In addition, the majority of our Lift Stations have either been rehabilitated or are in the process of being upgraded through the current grant. Water lines have been upgraded, sewer lines have been lined, and a REDI grant improved stormwater drainage at Cassady Street. These upgrades will increase efficiency and add life to the City's infrastructure.

During FY 2017, the City completed the construction of restrooms at Larkin Park. This was a much needed upgrade since portable toilets were only available. The baseball field had a makeover that includes sod, clay, bases, and an upgraded irrigation system. In FY2018, the City plans to rehabilitate the dugouts. The City also completed the new stage at Cadwell Park that includes a stage cover and electrical. The skate park was relocated to consolidate recreational activities in

Cadwell Park. In addition, we contracted two artists to do tree carvings in Cadwell and Larkin Parks. These pieces of art have added another highlight and attraction to our parks and city.

The Police Department's building renovations are scheduled for completion in FY 2017. This includes interior/exterior paint, exterior signs, carpet, improved office working stations, and an upgraded door entrance. It was a must needed project since it has been a long time since the Police Department had major renovations.

The renovation to City Hall's hallway included installing the Southside door entrance. In FY2018, the City is setting funds aside to renovate the hallway and bathrooms.

We are pleased to present the final Tentative Budget with the changes and improvements developed through our Budget Workshops and overall reviews for cost cutting undertaken by staff, which has been greatly appreciated.

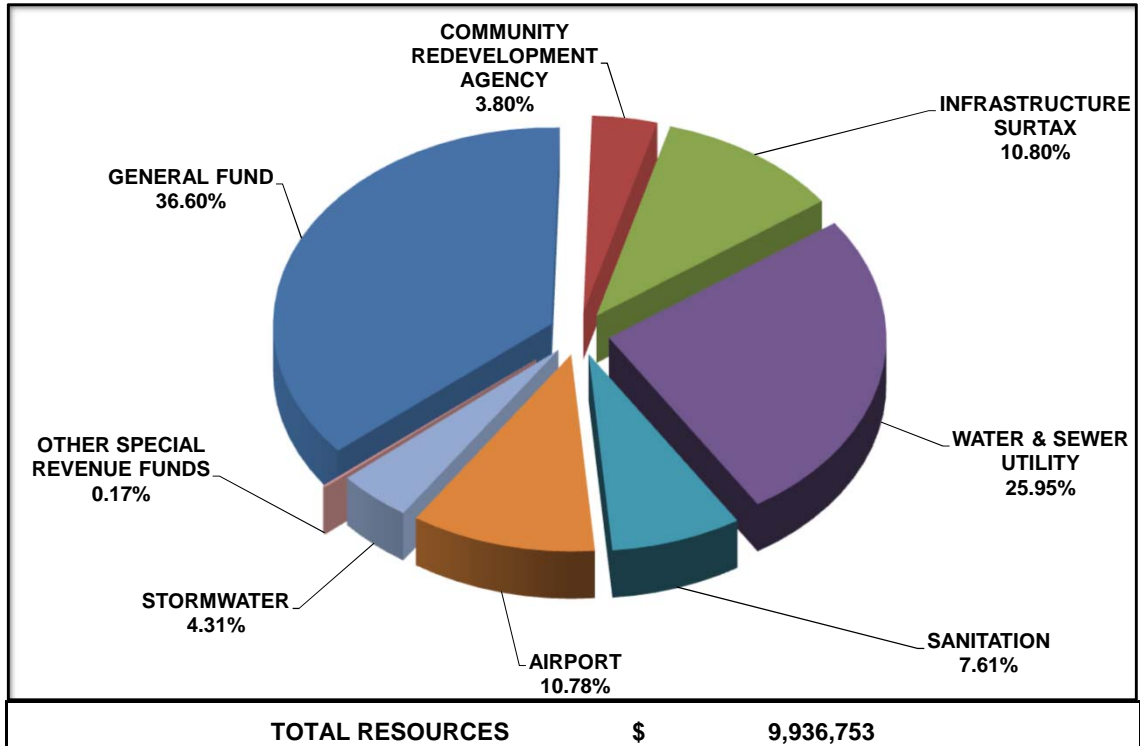
Sincerely,

A handwritten signature in blue ink, appearing to read "R. Scott Blankenship". The signature is fluid and cursive, with a large initial "R" and a long, sweeping tail.

R. Scott Blankenship  
City Manager

# CITY OF UMATILLA - TOTAL BUDGET RESOURCES

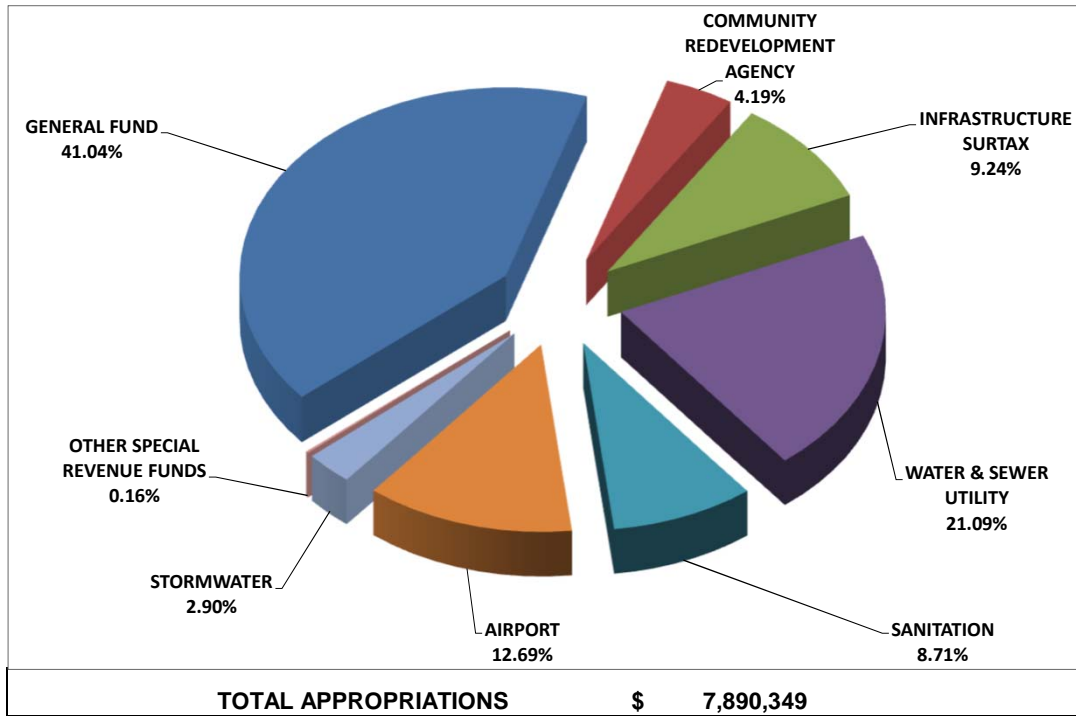
FISCAL YEAR 2017-2018



	<u>TOTALS</u>	<u>PERCENT OF BUDGET</u>
GENERAL FUND	\$ 3,636,374	36.60%
COMMUNITY REDEVELOPMENT AGENCY	377,366	3.80%
INFRASTRUCTURE SURTAX	1,073,226	10.80%
WATER & SEWER UTILITY	2,578,426	25.95%
SANITATION	755,910	7.61%
AIRPORT	1,070,861	10.78%
STORMWATER	428,084	4.31%
OTHER SPECIAL REVENUE FUNDS	16,506	0.17%
<b>TOTAL RESOURCES</b>	<b>\$ 9,936,753</b>	<b>100.00%</b>

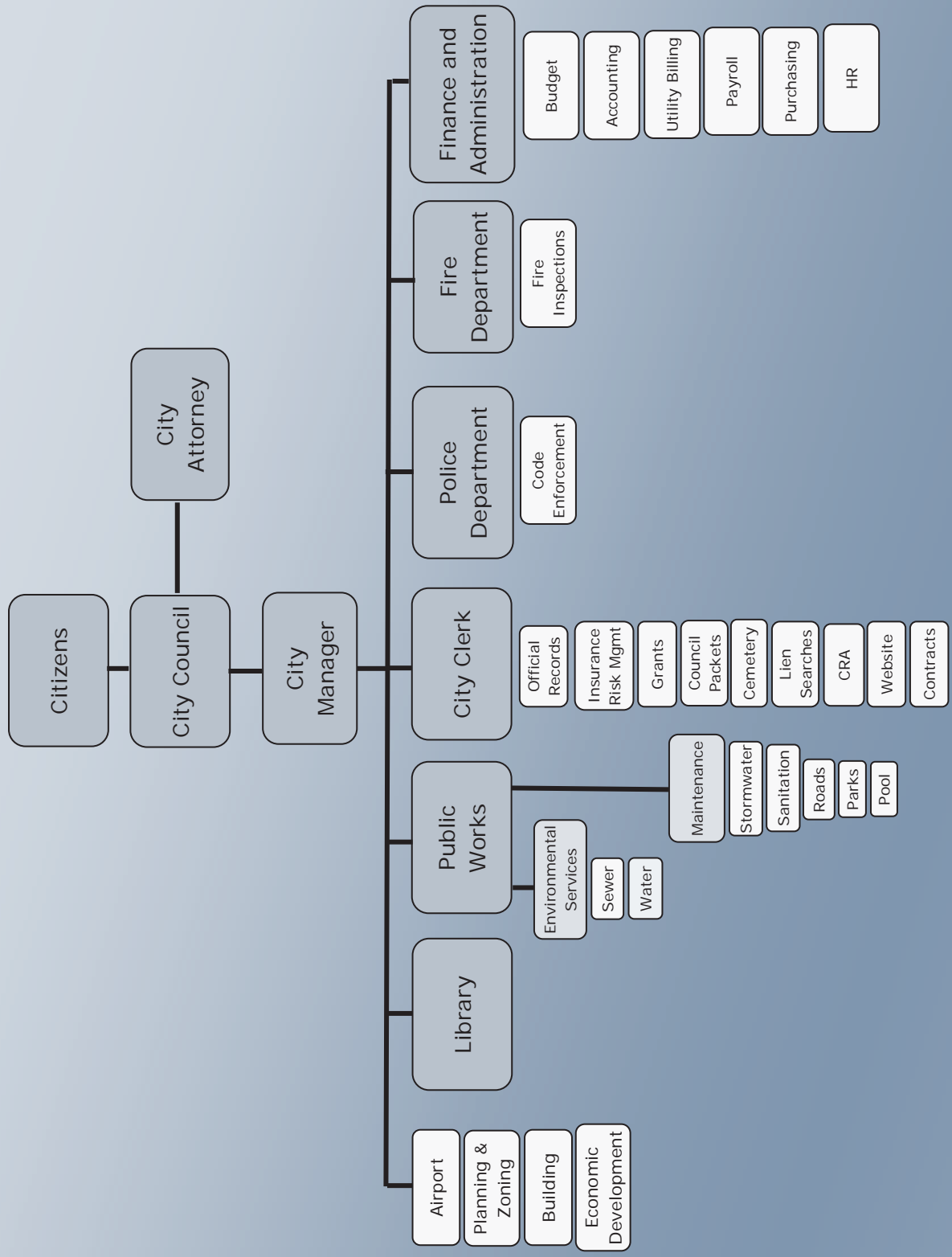
# CITY OF UMATILLA - TOTAL BUDGET APPROPRIATIONS

FISCAL YEAR 2017-2018



	TOTALS	PERCENT OF BUDGET
GENERAL FUND	\$ 3,238,055	41.04%
COMMUNITY REDEVELOPMENT AGENCY	330,280	4.19%
INFRASTRUCTURE SURTAX	729,248	9.24%
WATER & SEWER UTILITY	1,663,727	21.09%
SANITATION	687,048	8.71%
AIRPORT	1,000,904	12.69%
STORMWATER	228,538	2.90%
OTHER SPECIAL REVENUE FUNDS	12,550	0.16%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,890,349</b>	<b>100.00%</b>

# Organization Chart



**CITY OF UMATILLA**

**FISCAL YEAR 2017-18 ADOPTED CALENDAR**

<b>DATE</b>	<b>RESPONSIBLE PARTY</b>	<b>REQUIRED ACTIVITY</b>	<b>REQUIREMENT REFERENCE</b>
5/8/2017	Department Heads	Budget requests for FY 2017-18 are submitted to the City Manager	
On or before 6/1/2017	Property Appraiser	Estimated taxable values are submitted to the City.	Florida Statutes
On or before 7/1/2017	Property Appraiser	Certified taxable values are submitted to the City.	Florida Statutes
Not later than 7/21/2017	City Manager	Proposed budget is submitted to the City Council	City Charter
8/1/2017	City Council	Budget workshop	
8/1/2017	City Council	Tentative millage rate is set, budget workshop and public hearing dates are announced.	
Not later than 8/4/2017	City Clerk	DR-420 is submitted to the Property Appraiser.	Florida Statutes
8/15/2017	CRA City Council	Budget workshop - CRA Budget workshop - City Council	
9/5/2017	City Council	First reading and first public hearing on proposed tentative budget.	Florida Statutes
9/19/2017	City Council	Second reading and second public hearing; Adoption of final budget for FY 2017-18	Florida Statutes
10/1/2017	City Manager	Copies of adopted budget are distributed to City staff.	

## FISCAL YEAR 2017-2018

### OPERATING BUDGET EXPENDITURES OF THE CITY OF UMATILLA, FLORIDA ARE 11.16% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	\$765,922	\$238,050	\$137,862	\$1,075,075	\$2,216,909
<b>ESTIMATED REVENUES:</b>					
Ad Valorem Taxes - Millage 7.1089 (per \$1,000)	778,750	89,222	-	-	867,972
Sales and Use Taxes	95,000	-	389,264	-	484,264
Franchise Fees	255,000	-	-	-	255,000
Utility Service Taxes	355,000	-	-	67,000	422,000
Communications Services Tax	139,137	-	-	-	139,137
Licenses and Permits	107,800	-	-	-	107,800
Intergovernmental	483,215	60,000	546,000	500,000	1,589,215
Charges for Services	20,000	-	-	3,187,406	3,207,406
Fines and Forfeitures	15,800	500	-	-	16,300
Miscellaneous	41,000	6,100	100	3,800	51,000
Other Financing Sources	579,750	-	-	-	579,750
	2,870,452	155,822	935,364	3,758,206	7,719,844
Total Estimated Revenues and Cash Balances Brought Forward	3,636,374	393,872	\$1,073,226	\$4,833,281	9,936,753
<b>ESTIMATED EXPENDITURES / EXPENSES:</b>					
General Government	\$826,707	-	-	-	\$826,707
Public Safety	1,231,397	12,550	-	-	1,243,947
Physical Environment	46,201	-	-	2,079,313	2,125,514
Transportation	567,876	-	637,000	1,000,904	2,205,780
Culture & Recreation	565,874	-	-	-	565,874
Economic Environment	-	330,280	-	-	330,280
Debt Service	-	-	92,248	-	92,248
Other Uses	-	-	-	500,000	500,000
	3,238,055	342,830	729,248	3,580,217	7,890,349
Total Expenditures / Expenses	3,238,055	342,830	729,248	3,580,217	7,890,349
Reserves	398,320	51,042	343,978	1,253,064	2,046,404
Total Appropriated Expenditures / Expenses and Reserves	\$3,636,374	\$393,872	\$1,073,226	\$4,833,281	\$9,936,753

Note regarding Funds included by Type:

General Fund: The primary governmental operating fund.

<u>Fund Name</u>	<u>Purpose</u>
<b>Special Revenue Funds consist of the following governmental type funds:</b>	
Community Redevelopment Fund	CRA
Police Education Fund	Police special purpose revenues required to be accounted for separately
Police Automation Fund	Police special purpose revenues required to be accounted for separately
<b>Enterprise Funds consist of the following proprietary type funds</b>	
Water & Sewer Fund, including Alt Water	Water & Sewer Utility providing Water & Sewer districution, collection and treatment
Sanitation Fund	Sanitation Utility providing Garbage & Recycling services
Airport Fund	Airport operations
Stormwater Fund	Revenues and expenditures for construction and maintenance of stormwater system

CITY OF UMATILLA

**STATISTICAL DATA**

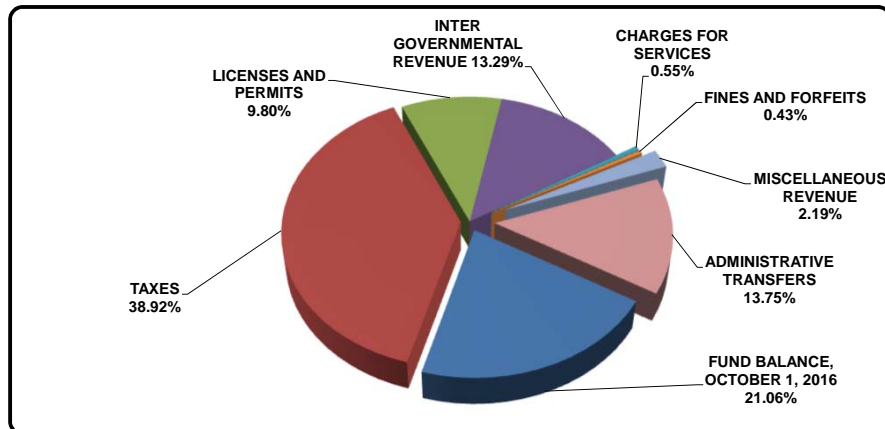
<u>Function/Program</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Police			
Arrests	178	139	114
DUI Citations	5	4	5
Traffic Citations	192	352	223
Traffic Accidents	77	57	58
Warrants	28	21	17
Building Department:			
The City's building permits are approved and issued by Nova Engineering. (The building services are outsourced to a private company)	204	298	284
Roads and Streets			
Potholes repaired	510	504	480
Street resurfacing (by mile)	1.25	1	0.5
Library			
Total Circulation (Library materials checked out)	124,245	103,353	146,537
Total Users of Public Internet Computers	31,009	21,153	32,965
Total Reference Transactions	11,206	15,652	15,652
Total Annual Programs	566	536	458
Total Program Attendance	14,078	14,689	12,531
Total Number of registered card holders	5,545	4,309	4,173
Number of hours spent on public technology instruction	0	62	62
Total Library visitors	105,636	103,353	109,686
Parks and Recreation			
Number of Recreation Leases	317	317	323
Number of Bookings at the Community Building	0	62	38
Water			
Commercial Connections	206	179	197
Residential Connections	1,543	1,486	1,530
Total Connections	1,749	1,665	1,727
Average Daily Consumption	Gallons per Day	496,000	448,000
Treatment capacity	Gallons per Day	1,000,000	1,000,000
		343,000	1,000,000
Wastewater			
Commercial Connections	131	132	133
Residential Connections	919	917	927
Total Connections	1,050	1,049	1,060
Average Daily Sewage Treatment	Gallons per Day	144,000	179,000
Treatment Capacity	Gallons per Day	300,000	300,000

Sources: Various city departments



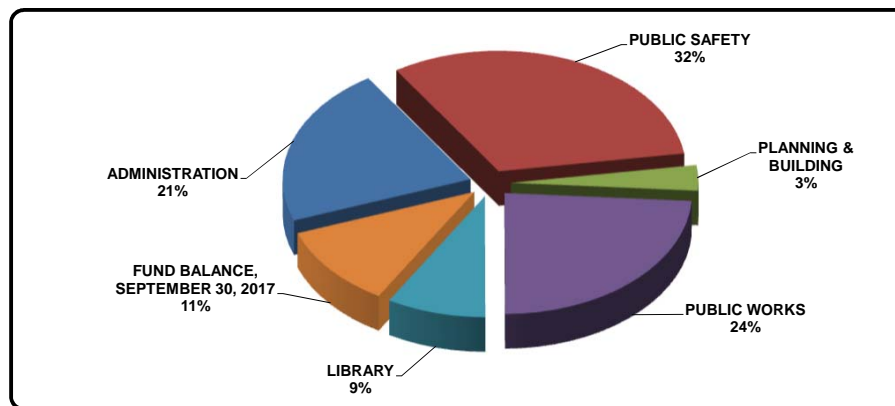
## GENERAL FUND - REVENUE AND EXPENDITURES

FISCAL YEAR 2017-2018



**TOTAL SOURCES      \$      3,636,374**

	TOTALS	PERCENT REVENUES
FUND BALANCE, OCTOBER 1, 2016	\$ 765,922	21.06%
TAXES	1,415,387	38.92%
LICENSES AND PERMITS	356,300	9.80%
INTER GOVERNMENTAL REVENUE	483,215	13.29%
CHARGES FOR SERVICES	20,000	0.55%
FINES AND FORFEITS	15,800	0.43%
MISCELLANEOUS REVENUE	79,750	2.19%
ADMINISTRATIVE TRANSFERS	500,000	13.85%
<b>TOTAL REVENUE</b>	<b>\$ 3,636,374</b>	<b>100%</b>



**TOTAL USES      \$      3,636,374**

	TOTALS	PERCENT EXPENDITURES
ADMINISTRATION	\$ 777,587	21.38%
PUBLIC SAFETY	1,156,397	31.80%
PLANNING & BUILDING	124,120	3.41%
PUBLIC WORKS	869,770	23.92%
LIBRARY	310,181	8.53%
FUND BALANCE, SEPTEMBER 30, 2017	398,320	10.75%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,636,374</b>	<b>100%</b>

# CITY OF UMATILLA

## GENERAL FUND BUDGET SUMMARY

		<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>
		ACTUAL	BUDGET	ESTIMATE	ADOPTED
<b>FUND BALANCE, OCTOBER 1</b>		<b>887,604</b>	<b>921,929</b>	<b>864,239</b>	<b>765,922</b>
<b>ADD REVENUES:</b>					
<b>TAXES:</b>					
2-001-311-100	Ad Valorem Taxes 7.1089	721,958	750,652	727,118	778,750
2-001-311-200	Ad Valorem Tax Delinq.	35,451	-	41,141	41,000
2-001-312-100	\$.06 Local Option Gas Tax	88,917	95,000	90,000	95,000
2-001-314-100	Excise - Electric	283,635	260,000	270,000	285,000
2-001-314-300	Excise - Water	44,140	48,000	47,500	52,000
2-001-314-400	Excise - Gas	12,488	20,000	14,000	18,000
2-001-315-100	Communications Svcs Tax	133,308	132,451	138,000	139,137
2-001-316-100	Local Business Tax	7,384	6,500	7,000	6,500
<b>TOTAL</b>		<b>1,327,281</b>	<b>1,312,603</b>	<b>1,334,759</b>	<b>1,415,387</b>
<b>LICENSES AND PERMITS:</b>					
2-001-322-100	Building Permits	130,853	100,000	100,000	100,000
2-001-322-200	City Permits-Special Events	1,390	1,200	2,000	1,300
2-001-322-300	Sight Plan Review Fees	-	-	-	-
2-001-323-100	Franchise Tax-Electric	229,059	245,000	235,000	250,000
2-001-323-400	Franchise Tax-Gas	4,862	4,000	4,500	5,000
<b>TOTAL</b>		<b>366,164</b>	<b>350,200</b>	<b>341,500</b>	<b>356,300</b>
<b>INTERGOVERNMENTAL REVENUES:</b>					
2-001-331-200	Federal Justice Grants	3,559	-	-	-
2-001-334-200	JAG Grants	-	-	-	-
2-001-335-120	State Revenue Sharing	125,500	123,478	133,000	144,102
2-001-335-140	Mobile Home Licenses	3,289	3,000	3,000	3,000
2-001-335-150	Alcoholic Bev Licenses	2,706	3,000	2,775	2,500
2-001-335-180	1/2 Cent Sales Tax	214,405	209,423	226,820	234,392
2-001-335-490	Reb On Muni. Gas Tax	2,339	2,500	2,700	2,400
2-001-337-710	County Grants-Library	117,538	104,023	104,023	63,221
2-001-337-720	Prime Time Grant	1,200	-	-	-
2-001-338-200	County Occup. Licenses	3,549	1,600	2,900	1,600
2-001-338-300	\$.01 County Gas Tax	32,432	32,000	30,000	32,000
<b>TOTAL</b>		<b>506,517</b>	<b>479,024</b>	<b>505,218</b>	<b>483,215</b>
<b>CHARGES FOR SERVICES:</b>					
2-001-341-300	Zoning Fees	11,228	5,000	5,000	5,000
2-001-342-100	Police Services	2,878	500	3,500	2,500
2-001-347-240	Swimming Pool	1,125	7,500	6,000	7,500
2-001-347-500	Community Building Rent	7,305	5,000	5,500	5,000
<b>TOTAL</b>		<b>22,536</b>	<b>18,000</b>	<b>20,000</b>	<b>20,000</b>

# CITY OF UMATILLA

## GENERAL FUND BUDGET SUMMARY

	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>ESTIMATE</u>	<u>2018</u> <u>ADOPTED</u>
<b>Continued</b>				
<b>FINES AND FORFEITS:</b>				
2-001-351-100 Court Fines	3,764	4,000	3,500	4,000
2-001-351-500 Parking Fines	-	200	-	200
2-001-352-100 Library Fines	2,932	3,000	2,900	3,000
2-001-354-210 False Alarm Fees - Police	300	900	300	500
2-001-354-220 False Alarm Fees - Fire	375	100	100	100
2-001-354-300 Code Violations	50	2,000	18,925	5,000
2-001-354-400 Abandoned Property Registration	2,550	3,000	1,500	3,000
<b>TOTAL</b>	<b>9,971</b>	<b>13,200</b>	<b>27,225</b>	<b>15,800</b>
<b>MISCELLANEOUS REVENUES:</b>				
2-001-361-100 Interest Earned	4,292	2,000	3,000	2,500
2-001-361-310 Interest-Property Taxes	7,464	2,000	2,000	2,000
2-001-362-100 Cell Tower Rental	18,529	18,000	19,000	19,000
2-001-362-200 Auction Proceeds	-	-	-	-
2-001-364-100 Cemetery Lots	4,450	7,500	7,500	7,500
2-001-364-200 Cemetery Mgmt Fee	1,250	2,250	2,250	2,250
2-001-364-500 Insurance Proceeds	-	-	5,399	-
2-001-366-100 Median Sponsorship	600	-	-	-
2-001-369-901 Library e-Rate Revenue	-	5,000	8,402	8,500
2-001-369-900 Reimbursed Expenses	40	-	-	-
2-001-369-920 Other Misc. Revenues	1,899	5,000	7,440	6,000
2-001-381-400 Library Endowment Transfer	-	10,000	5,000	15,000
2-001-381-401 Admin Transfer - Water & Sewer	240,000	200,000	200,000	200,000
2-001-381-402 Admin Transfer - Sanitation	340,000	300,000	300,000	300,000
2-001-381-411 Fdot Traffic Signal Maint Agt	9,120	7,000	7,000	7,000
2-001-381-412 PD Criminal Justice Grant	605	-	3,438	2,500
2-001-381-413 Insurance Reimb Non Employee	(1,304)	6,000	7,500	7,500
<b>TOTAL</b>	<b>626,945</b>	<b>564,750</b>	<b>577,929</b>	<b>579,750</b>
<b>TOTAL BUDGETED REVENUES</b>	<b>2,859,414</b>	<b>2,737,777</b>	<b>2,806,631</b>	<b>2,870,452</b>
<b>TOTAL AVAILABLE</b>	<b>3,747,018</b>	<b>3,659,706</b>	<b>3,670,870</b>	<b>3,636,374</b>
<b>DEDUCT EXPENDITURES:</b>				
CITY COUNCIL	66,643	85,662	68,279	81,662
FINANCE & ADMINISTRATION	572,219	587,497	583,107	625,825
PLANNING	56,695	58,175	45,226	49,120
GENERAL GOVERNMENT	16,214	70,100	14,595	70,100
POLICE	765,465	823,704	802,424	861,694
CODE ENFORCEMENT	13,308	41,575	31,291	60,699
FIRE	191,030	209,415	208,277	234,004
BUILDING	95,052	75,000	75,000	75,000
CEMETERY	46,152	45,009	44,401	46,201
ROADS & STREETS	529,021	583,733	517,623	567,876
LIBRARY	298,202	311,630	271,345	310,181
PARKS & RECREATION	232,778	248,510	243,380	255,693
<b>TOTAL EXPENDITURES</b>	<b>2,882,779</b>	<b>3,140,010</b>	<b>2,904,948</b>	<b>3,238,055</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>864,239</b>	<b>519,696</b>	<b>765,922</b>	<b>398,320</b>

## CITY COUNCIL

**GOALS:** Build and develop partnerships with Lake County municipal, county government and educational agencies for shared benefits and returns to our citizens. Maintain open relations with community business groups, media, and residents. Seek economic development opportunities to provide commercial growth within our City. Identify opportunities to beautify the City and its gateways. Improve the City's infrastructure and facilities. Actively participate in events within our community. Be good stewards of our taxpayer's dollar

FISCAL YEAR	CLASSIFICATION	TOTAL COST
2016	ACTUAL	66,643
2017	BUDGET	85,662
2017	ESTIMATE	68,279
2018	ADOPTED	81,662

### OBJECTIVES:

Preserve the character and improve the quality of life in "Nature's Hometown".

Provide a safe community for our citizens.

Deliver desirable levels of municipal services.

Continue to seek grant funding to improve City infrastructure.

### RESULTS:

Continue responsiveness to citizens needs.

Maintain a presence to promote and improve the image of the City.

Maintain a viable and balanced tax base in the City.

# CITY COUNCIL

## LINE ITEM DETAIL

		<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>ADOPTED</u>
<b>PERSONNEL COSTS:</b>					
001-511-110	REGULAR SALARIES & WAGES	22,800	28,800	28,800	28,800
001-511-210	FICA TAXES	1,744	2,203	2,203	2,203
001-511-240	WORKMANS COMPENSATION	104	175	175	193
<b>TOTAL</b>		<b><u>24,648</u></b>	<b><u>31,178</u></b>	<b><u>31,178</u></b>	<b><u>31,196</u></b>
<b>SUPPLIES AND SERVICES:</b>					
001-511-310	PROFESSIONAL SRVC. LEGAL	29,671	30,000	20,000	30,000
001-511-340	OTHER CONTRACT. SERVICES	-	3,600	1,000	-
001-511-400	TRAVEL AND PER DIEM	1,030	1,314	1,908	4,607
001-511-420	POSTAGE	25	50	89	75
001-511-450	INSURANCE	2,880	3,450	3,450	3,764
001-511-490	OTHER CURRENT CHARGES	1,902	4,000	3,418	4,000
001-511-491	ADVERTISING PUB. NOTICE	843	2,500	1,400	2,400
001-511-510	OFFICE SUPPLIES	-	50	50	50
001-511-520	OPERATING SUPPLIES	5,124	5,000	2,000	5,000
001-511-540	DUES AND SUBSCRIPTIONS	520	520	561	570
001-511-640	CAP. OUTLAY-MACH. & EQUIP	-	4,000	3,225	-
		<b><u>41,995</u></b>	<b><u>54,484</u></b>	<b><u>37,101</u></b>	<b><u>50,466</u></b>
<b>TOTAL COST</b>		<b><u>66,643</u></b>	<b><u>85,662</u></b>	<b><u>68,279</u></b>	<b><u>81,662</u></b>

# CITY COUNCIL

## MANPOWER ANALYSIS

<u>POSITION</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
MAYOR	1	1	1
COUNCIL MEMBERS	<u>5</u>	<u>5</u>	<u>5</u>
<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>6</b>

# FINANCE

**GOALS:** To efficiently and effectively implement and administer the policies, programs and services approved by the City Council. To provide administrative, city clerk and fiscal programs to meet all legal, professional and management requirements.

FISCAL YEAR	CLASSIFICATION	TOTAL COST
2016	ACTUAL	572,219
2017	BUDGET	587,497
2017	ESTIMATE	583,107
2018	ADOPTED	625,825

## OBJECTIVES:

Proper allocation of City resources and manpower in conformance with City Council Policy.

To provide complete and accurate financial data on a timely basis.

To continue to produce a Comprehensive Annual Financial Report that meets the GFOA Award for Excellence guidelines.

To continue produce a high quality Annual Budget document.

Maintain the official records of the City Council in accordance with legal requirements.

## RESULTS:

Effective execution of City Council policy.

Permanent documentation of all action taken by City Council.

Conduct elections in strict compliance with state statutes

To communicate effectively with the citizens of Umatilla regarding results of operations as well as planning for the future.

To safeguard the City's liquid assets while earning interest to provide additional operating capital.

Secure and protect the City's information systems, networks and data.

# FINANCE & ADMINISTRATION

## LINE ITEM DETAIL

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>ADOPTED</u>	
<b>PERSONNEL COSTS:</b>					
001-513-120	REGULAR SALARIES & WAGES	354,613	311,147	311,147	320,031
001-513-130	MEETING PAY	567	-	-	-
001-513-140	OVERTIME	162	500	500	1,000
001-513-210	FICA TAXES	26,961	23,841	23,841	24,559
001-513-220	RETIREMENT CONTRIBUTION	36,954	36,187	36,187	39,025
001-513-230	LIFE & HEALTH INSURANCE	34,240	63,739	63,739	61,025
001-513-240	WORKMANS COMPENSATION	518	590	590	650
001-513-250	UNEMPLOYMENT COMPENS.	-	-	-	-
<b>TOTAL</b>		<b><u>454,015</u></b>	<b><u>436,004</u></b>	<b><u>436,004</u></b>	<b><u>446,290</u></b>
<b>SUPPLIES AND SERVICES:</b>					
001-513-310	PROFESSIONAL SRVC. LEGAL	3,330	3,000	3,000	3,000
001-513-320	ACCOUNTING & AUDITING	12,167	18,500	18,500	18,500
001-513-321	CONTRACT ACCOUNTING	-	25,000	25,000	15,000
001-513-340	OTHER CONTRACT. SERVICES	43,946	53,110	53,110	82,183
001-513-400	TRAVEL AND PER DIEM	5,283	4,996	4,996	11,025
001-513-410	COMMUNICATION SERVICES	7,239	5,400	5,200	5,500
001-513-420	POSTAGE	2,068	2,300	1,200	2,300
001-513-430	UTILITY SERVICES	14,185	12,500	12,500	14,300
001-513-440	RENTALS & LEASES	972	1,700	1,000	1,000
001-513-450	INSURANCE	4,206	5,175	5,175	5,695
001-513-460	REPAIRS & MAINTENANCE	267	-	-	-
001-513-461	REPAIRS & MAINT - BUILDING	1,994	1,500	1,500	1,500
001-513-462	REPAIRS & MAINT.-EQUIP.	91	1,000	600	1,000
001-513-470	PRINTING & BINDING	245	500	-	500
001-513-490	OTHER CURRENT CHARGES	-	-	-	-
001-513-491	LEGAL ADVERTISING	678	700	-	700
001-513-510	OFFICE SUPPLIES	9,077	7,000	7,000	8,000
001-513-520	OPERATING SUPPLIES	9,460	6,000	6,000	5,700
001-513-540	DUES & SUBSCRIPTIONS	2,401	2,112	2,112	2,132
001-513-550	TRAINING	285	1,000	210	1,500
001-513-620	CAP. OUTLAY-BUILDINGS	-	-	-	-
001-513-630	CAP. OUTLAY-EQUIPMENT	310	-	-	-
		<b><u>118,204</u></b>	<b><u>151,493</u></b>	<b><u>147,103</u></b>	<b><u>179,535</u></b>
<b>TOTAL COST</b>		<b><u>572,219</u></b>	<b><u>587,497</u></b>	<b><u>583,107</u></b>	<b><u>625,825</u></b>



# FINANCE & ADMINISTRATION

## MANPOWER ANALYSIS

### NUMBER OF FULL-TIME/PART-TIME PERSONNEL

<u>POSITION</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
CITY MANAGER	1.00	1.00	1.00
CITY CLERK	1.00	1.00	1.00
FINANCE DIRECTOR	0.75	-	-
FINANCE MANAGER	-	1.00	1.00
ACCOUNTING CLERK I	1.00	1.00	1.00
PERMIT CLERK	1.00	1.00	1.00
ACCOUNTING CLERK II	1.00	1.00	1.00
CASHIER - PT (2 PART-TIME EQUIV.)	0.75	1.25	1.00
<b>TOTAL</b>	<b>6.50</b>	<b>7.25</b>	<b>7.00</b>

## CAPITAL OUTLAY

### Infrastructure Surtax Fund 301

301-513-620 - Capital Outlay - Buildings	
City Hall - South Side Restrooms, drywall, and Floors	\$ 20,000

## PLANNING - COMMUNITY DEVELOPMENT

**GOALS:** To promote the physical and economic development/redevelopment of property within the City in a manner consistent with adopted plans, regulations and policies. To provide the planning, organization, direction and supervisory services necessary to implement the functions managed under the jurisdiction of the program.

FISCAL YEAR	CLASSIFICATION	TOTAL COST
2016	ACTUAL	56,695
2017	BUDGET	58,175
2017	ESTIMATE	45,226
2018	ADOPTED	49,120

### OBJECTIVES:

Keep the City in compliance with state and county planning and development requirements.

Process applications for development and redevelopment, voluntary annexations, comp plan amendments and variances in a timely manner.

Protect and preserve the City's natural environment.

Aid and advise citizens, organizations and City staff in engineering and other matters requiring engineering expertise.

### RESULTS:

Maintain strict compliance with all applicable regulations.

Continued ability to provide a variety of services which stimulate the development and redevelopment of property in the City.

Promote the City as a desirable place to live and work.

Manage budget and resources for their maximum potential.

# PLANNING - COMMUNITY DEVELOPMENT

## LINE ITEM DETAIL

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>ADOPTED</u>
<b>PERSONNEL COSTS:</b>				
001-515-130 MEETING PAY	900	1,000	1,000	1,000
001-515-210 FICA TAXES	69	77	77	77
<b>TOTAL</b>	<b>969</b>	<b>1,077</b>	<b>1,077</b>	<b>1,077</b>
<b>SUPPLIES AND SERVICES:</b>				
001-515-311 PROFESSIONAL SRVC. LEGAL	8,352	9,000	8,000	9,000
001-515-312 ENGINEERING FEES	-	5,000	-	2,000
001-515-313 PRO. SERV. COMM PLANNING	30,111	30,000	25,000	30,000
001-515-400 TRAVEL & PER DIEM	799	1,000	500	855
001-515-420 POSTAGE	2	200	200	200
001-515-450 INSURANCE	2,034	1,898	1,898	2,088
001-515-491 ADVERTISING PUB. NOTICE	3,439	3,100	2,500	3,000
001-515-494 UTILITY FRANCHISE FEES-LKVIEW	4,209	2,400	2,185	-
001-515-495 UTILITY TAX-LAKEVIEW TERRACE	6,341	3,500	3,375	-
001-515-520 OPERATING SUPPLIES	48	1,000	100	500
001-515-540 DUES & SUBSCRIPTIONS	391	-	391	400
	<u>55,726</u>	<u>57,098</u>	<u>44,149</u>	<u>48,043</u>
<b>TOTAL COSTS</b>	<b><u>56,695</u></b>	<b><u>58,175</u></b>	<b><u>45,226</u></b>	<b><u>49,120</u></b>

# PLANNING

## P & Z BOARD MEMBERS

<u>POSITION</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
BOARD MEMBERS	5	5	5
<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>

# BUILDING

**GOALS:** To organize the services necessary to implement the functions managed under the jurisdiction of the Building Division. To ensure that all construction within the City conforms to all applicable state and local codes and improve the image, reputation and attractiveness of the City to its current and potential residents.

FISCAL YEAR	CLASSIFICATION	TOTAL COST
2016	ACTUAL	95,052
2017	BUDGET	75,000
2017	ESTIMATE	75,000
2018	ADOPTED	75,000

## OBJECTIVES:

Conduct the Building Inspection Division in a professional and efficient manner which benefits the community.

Review all building plans to ensure compliance with all applicable codes.

Issue permits in the City where required by applicable codes.

Provide comprehensive inspections and ensure proper construction practices are followed.

## RESULTS:

A professional and expeditious operation of the Building Division.

Construction plans that maintain compliance with applicable codes.

Promotion of health, safety and welfare through the permitting process.

To provide inspections to ensure safe and proper installations.

# BUILDING

## LINE ITEM DETAIL

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>ADOPTED</u>
<b>PERSONNEL COSTS:</b>				
001-529-340 CONTRACT BLDG INSPECTIONS	95,052	75,000	75,000	75,000
<b>TOTAL COST</b>	<u><b>95,052</b></u>	<u><b>75,000</b></u>	<u><b>75,000</b></u>	<u><b>75,000</b></u>

## OTHER GENERAL GOVERNMENT SERVICES

**GOALS:** To provide for non-department-specific general fund programs and outlays.

FISCAL YEAR	CLASSIFICATION	TOTAL COST
2016	ACTUAL	16,214
2017	BUDGET	70,100
2017	ESTIMATE	14,595
2018	ADOPTED	70,100

**OBJECTIVES:**

To provide funding for civic function support, aids to other governmental agencies.

To provide funding for election services.

To provide for General Fund Contingencies.

**RESULTS:**

Funding needs of the Community.

## OTHER GENERAL GOVERNMENT SERVICES

### LINE ITEM DETAIL

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>
	ACTUAL	BUDGET	ESTIMATE	ADOPTED
001-519-340 OTHER CONTRACTUAL EXPENSE	-			
001-519-342 ELECTION EXPENSE	288	-	-	-
001-519-520 OPERATING SUPPLIES	25	2,000	500	1,200
001-519-821 CIVIC FUNCTION SUPPORT	14,395	16,600	13,000	17,400
001-519-830 OTHER GRANTS AND AID	-	-	-	-
001-519-990 OTHER USES	1,506	1,500	1,095	1,500
001-519-991 MISC. & CONTINGENCIES	-	50,000	-	50,000
<b>TOTAL</b>	<b>16,214</b>	<b>70,100</b>	<b>14,595</b>	<b>70,100</b>

### SELECTED LINE ITEM DETAIL

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>
	ACTUAL	BUDGET	ESTIMATE	ADOPTED
001-519-821 CIVIC FUNCTION SUPPORT				
CHAMBER OF COMMERCE SUPPORT	4,000	4,000	4,000	-
EVENT SPONSORSHIP	-	-	-	5,400
HISTORICAL SOCIETY	4,000	4,000	4,000	4,000
BOYS AND GIRLS CLUB	3,600	3,600	-	-
CHAMBER COMMUNITY PARTNER	-	-	-	3,000
CRACKER CHRISTMAS	1,300	1,300	1,300	1,500
WILDLIFE FESTIVAL	1,700	1,700	1,700	1,500
PROJECT GRADUATION	500	500	500	500
HIGH SCHOOL SCHLORSHIP	500	500	500	500
BREAKFAST FOR EDUCATORS	-	-	-	500
EARLY CHILDHOOD EDUCATION	1,000	1,000	1,000	500
	<b>16,600</b>	<b>16,600</b>	<b>13,000</b>	<b>17,400</b>



# LAW ENFORCEMENT

**GOALS:** Provide a high caliber police force capable of maintaining law and order and providing a safe environment for our citizens. To provide timely and professional response to calls for service. To provide timely and professional response to calls for service. Enforce laws and city codes. To update Department Policies.

The Department changed its outdated reporting system to state of the art that resulted in additional contract costs for IT support. The new system will allow the Department to share its information to other agencies or Counties.

FISCAL YEAR	CLASSIFICATION	TOTAL COST
2016	ACTUAL	765,465
2017	BUDGET	823,704
2017	ESTIMATE	802,424
2018	ADOPTED	861,694

## OBJECTIVES:

Provide officers with effective training in current procedures.

Partner with other agencies to build relationships and enhance knowledge.

Maintain records documenting delivery of police services and the reporting of crime.

Arrest law violators to ensure compliance with local and state laws.

## RESULTS:

Conduct initial investigations into reported crimes: documenting the results.

Provide effective Code Enforcement within the City.

Conduct highly visible preventative crime patrols.

Participation in local events to interact with the public in social settings.

# LAW ENFORCEMENT

## LINE ITEM DETAIL

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>ADOPTED</u>	
<b>PERSONNEL COSTS:</b>					
001-521-120	REGULAR SALARIES & WAGES	446,411	465,534	458,000	487,556
001-521-125	INCENTIVE	10,384	11,000	11,000	11,000
001-521-130	MEETING PAY	206	-	-	-
001-521-140	OVERTIME	3,160	8,000	8,000	8,000
001-521-150	SPECIAL PAY	1,400	546	2,680	546
001-521-210	FICA TAXES	34,780	37,108	36,695	38,794
001-521-220	RETIREMENT CONTRIBUTION	26,484	26,041	26,041	26,142
001-521-230	LIFE & HEALTH INSURANCE	133,314	157,493	157,493	154,699
001-521-240	WORKMANS COMPENSATION	15,526	20,950	20,950	23,050
001-521-250	UNEMPLOYMENT COMPENS.	-	-	-	-
<b>TOTAL</b>		<b><u>671,665</u></b>	<b><u>726,672</u></b>	<b><u>720,859</u></b>	<b><u>749,787</u></b>
<b>SUPPLIES AND SERVICES:</b>					
001-521-311	PROFESSIONAL SRVC. LEGAL	2,250	2,000	1,000	2,000
001-521-340	OTHER CONTRACT. SERVICES	10,464	6,796	6,796	19,670
001-521-400	TRAVEL & PER DIEM	106	150	150	150
001-521-410	COMMUNICATION SERVICES	11,382	10,156	10,156	10,263
001-521-420	POSTAGE	439	500	230	500
001-521-430	UTILITY SERVICES	5,206	7,400	6,400	7,000
001-521-440	RENTALS & LEASES	891	840	840	840
001-521-450	INSURANCE	16,807	15,180	15,180	17,535
001-521-451	INSURANCE -POLICE PENSION BOARD	2,818	350	350	350
001-521-460	REPAIRS & MAINTENANCE	-	-	-	-
001-521-461	REPAIRS & MAINTENANCE-BUILDING	355	500	500	500
001-521-462	REPAIRS & MAINT.-EQUIP.	1,030	1,500	1,500	1,500
001-521-463	REPAIRS & MAINT. VEHICLE	5,392	8,000	5,500	8,000
001-521-470	PRINTING & BINDING	498	500	500	500
001-521-490	OTHER CURRENT CHARGES	704	1,950	1,500	1,950
001-521-510	OFFICE SUPPLIES	1,039	1,500	800	1,500
001-521-520	OPERATING SUPPLIES	9,637	10,800	7,500	10,800
001-521-521	UNIFORMS	4,503	3,385	1,600	3,324
001-521-522	FUEL AND OIL	14,428	25,000	17,000	25,000
001-521-540	DUES & SUBSCRIPTIONS	375	525	525	525
001-521-630	CAP. OUTLAY - BUILDINGS	-	-	-	-
001-521-640	CAP. OUTLAY-MACH. & EQUIP	5,476	-	3,538	-
<b>TOTAL</b>		<b><u>93,800</u></b>	<b><u>97,032</u></b>	<b><u>81,565</u></b>	<b><u>111,907</u></b>
<b>TOTAL COST</b>		<b><u>765,465</u></b>	<b><u>823,704</u></b>	<b><u>802,424</u></b>	<b><u>861,694</u></b>

# LAW ENFORCEMENT

## MANPOWER ANALYSIS

### NUMBER OF FULL-TIME/PART-TIME PERSONNEL

<u>POSITION</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
POLICE CHIEF	1	1	1
POLICE OFFICERS	8	8	8
CROSSING GUARDS (PT)	2	2	2
SECRETARY	1	1	1
<b>TOTAL</b>	<b>12</b>	<b>12</b>	<b>12</b>

### CAPITAL OUTLAY

#### Infrastructure Surtax Fund 301

301-521-640 - Capital Outlay - Machinery and Equipment  
Police Vehicles (2) \$ 80,000

# CODE ENFORCEMENT

**GOALS:** To efficiently and effectively implement and administer the policies, programs and services approved by the City Council. To provide enforcement of City Codes

FISCAL YEAR	CLASSIFICATION	TOTAL COST
2016	ACTUAL	13,308
2017	BUDGET	41,575
2017	ESTIMATE	31,291
2018	ADOPTED	60,699

## OBJECTIVES:

Proper allocation of City resources and manpower in conformance with City Council policy.

Monitor and encourage compliance with City Code.

Continue to communicate with citizens and employees.

## RESULTS:

Effective execution of City Council policy.

Visible organization and enforcement.

Informed citizenry.

# CODE ENFORCEMENT

## LINE ITEM DETAIL

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>ADOPTED</u>
<b>PERSONNEL COSTS:</b>				
001-524-120	REGULAR SALARIES & WAGES	1,928	-	-
001-524-210	FICA TAXES	160	-	-
001-524-220	RETIREMENT CONTRIBUTION	152	-	-
001-524-230	LIFE & HEALTH INSURANCE	-	-	-
001-524-240	WORKMANS COMPENSATION	1,656	-	2,046
<b>TOTAL</b>		<b>3,896</b>	<b>1,860</b>	<b>2,046</b>
<b>SUPPLIES AND SERVICES:</b>				
001-524-311	PROFESSIONAL SRVC. LEGAL	1,640	3,500	3,500
001-524-340	CONTRACTUAL SERVICES	1,445	30,000	19,000
001-524-400	TRAVEL AND PER DIEM	-	1,000	-
001-524-410	COMMUNICATION SERVICES	1,099	700	906
001-524-420	POSTAGE	275	350	350
001-524-450	INSURANCE	3,423	3,125	3,125
001-524-462	REPAIRS & MAINT.-EQUIP.	-	100	100
001-524-463	REPAIRS & MAINT. VEHICLE	-	1,500	1,500
001-524-470	PRINTING & BINDING	17	150	100
001-524-490	OTHER CURRENT CHARGES	-	-	-
001-524-510	OFFICE SUPPLIES	209	150	150
001-524-520	OPERATING SUPPLIES	626	200	200
001-524-521	UNIFORMS	-	200	200
001-524-521	FUEL AND OIL	178	600	300
001-524-540	DUES & SUBSCRIPTIONS	100	-	-
001-524-640	MACHINERY & EQUIPMENT	400	-	-
		<b>9,412</b>	<b>41,575</b>	<b>29,431</b>
<b>TOTAL COSTS</b>		<b>13,308</b>	<b>41,575</b>	<b>31,291</b>
				<b>60,699</b>

**CODE ENFORCEMENT**

**MANPOWER ANALYSIS**

**NUMBER OF FULL-TIME/PART-TIME PERSONNEL**

<b><u>POSITION</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>
CODE ENFORCEMENT OFFICER (PT)	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<b>TOTAL</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>

Code Enforcement has an Interlocal Agreement with Eustis to share a Code Enforcement Officer 50/50. City will reimburse Eustis for 50% of personnel costs.

# FIRE RESCUE

**GOALS:** To provide comprehensive services for the protection of citizens from the damages of fire and medical emergencies and to provide prevention and education services that are responsive to the needs of the community.

FISCAL YEAR	CLASSIFICATION	TOTAL COST
2016	ACTUAL	191,030
2017	BUDGET	209,415
2017	ESTIMATE	208,277
2018	ADOPTED	234,004

## OBJECTIVES:

Provide fire protection and prevention and related services commensurate with community expectations through effective administration.

Increase positive contact with the businesses and keep up to date with any changes to the City so as to ensure the protection of our citizen's lives and property.

Improve commercial pre-fire planning process and documentation.

## RESULTS:

A trained volunteer staff capable of providing a wide range of information and services responsive to the community's needs.

Encourage quality improvement through a continuous self assessment process.

Increase positive contact with the businesses and keep up to date with any changes to the interior of buildings.

# FIRE RESCUE

## LINE ITEM DETAIL

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>ADOPTED</u>
<b>PERSONNEL COSTS:</b>				
001-522-120	-	-	-	-
001-522-210	-	-	-	-
001-522-220	-	-	-	-
001-522-230	-	-	-	-
001-522-240	1,553	1,875	1,875	2,063
<b>TOTAL</b>	<b>1,553</b>	<b>1,875</b>	<b>1,875</b>	<b>2,063</b>
<b>SUPPLIES AND SERVICES:</b>				
001-522-310	15,288	15,000	15,000	15,000
001-522-311	1,255	-	-	500
001-522-340	1,085	11,000	11,000	12,453
001-522-341	101,551	108,838	108,838	126,978
001-522-400	-	-	20	-
001-522-410	6,102	7,028	7,348	7,803
001-522-420	3	100	25	100
001-522-430	6,957	6,000	5,700	5,800
001-522-440	-	-	-	-
001-522-450	16,807	15,956	15,956	17,552
001-522-460	2,702	1,170	1,849	1,000
001-522-462	2,400	5,375	3,375	5,375
001-522-463	14,694	11,400	13,400	14,600
001-522-490	3,190	3,150	2,500	3,150
001-522-510	51	200	206	300
001-522-520	11,735	15,718	12,000	13,345
001-522-521	1,325	1,200	1,200	1,200
001-522-522	3,436	4,000	4,000	4,000
001-522-540	220	405	2,985	1,785
001-522-550	676	1,000	1,000	1,000
	<u>189,477</u>	<u>207,540</u>	<u>206,402</u>	<u>231,941</u>
<b>TOTAL COSTS</b>	<b><u>191,030</u></b>	<b><u>209,415</u></b>	<b><u>208,277</u></b>	<b><u>234,004</u></b>



# FIRE RESCUE

## MANPOWER ANALYSIS

### NUMBER OF FULL-TIME/PART-TIME PERSONNEL

<u>POSITION</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
CONTRACT FIRE CHIEF	1.00	1.00	1.00
VOLUNTEER FIREFIGHTERS (FTE)	1.00	1.50	1.50
FIRE INSPECTOR (PT)	-	1.00	1.00
<b>TOTAL</b>	<b>2.00</b>	<b>3.50</b>	<b>3.50</b>

### CAPITAL OUTLAY

Fire Department is purchasing a new fire truck for approximately \$480,000 in FY 2018. It will be financed over 10 years.

## PUBLIC WORKS - CEMETERY

**GOALS:** To provide quality service to the public in making final resting place arrangements along with the highest standards of maintenance possible for existing and future cemetery facilities and preservation of all burial and historical records.

FISCAL YEAR	CLASSIFICATION	TOTAL COST
2016	ACTUAL	46,152
2017	BUDGET	45,009
2017	ESTIMATE	44,401
2018	ADOPTED	46,201

### OBJECTIVES:

Provide attractive and safe grounds which individuals and families can visit.

Maintain official records of the cemetery in accordance with legal requirements.

### RESULTS:

Grounds that are suitable for paying respects to loved ones.

Continued records retention/retrieval system for accessibility of data for staff and public inquiries.

## PUBLIC WORKS - CEMETERY

### LINE ITEM DETAIL

		<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>
		ACTUAL	BUDGET	ESTIMATE	ADOPTED
<b>PERSONNEL COSTS:</b>					
001-539-120	REGULAR SALARIES & WAGES	25,872	26,344	26,083	26,866
001-539-120	OVERTIME	18	-	132	-
001-539-210	FICA TAXES	1,943	2,015	2,005	2,056
001-539-220	RETIREMENT CONTRIBUTION	1,917	1,981	1,971	2,128
001-539-230	LIFE & HEALTH INSURANCE	7,864	8,479	8,382	8,908
001-539-240	WORKMANS COMPENSATION	932	1,170	1,170	1,287
<b>TOTAL</b>		<b>38,546</b>	<b>39,989</b>	<b>39,743</b>	<b>41,245</b>
<b>SUPPLIES AND SERVICES:</b>					
001-539-340	OTHER CONTRACT. SERVICES	-	-	-	-
001-539-410	COMMUNICATION SERVICES	-	-	-	-
001-539-430	UTILITY SERVICES	1,161	1,100	1,000	1,100
001-539-450	INSURANCE	1,061	1,210	1,210	1,331
001-539-460	REPAIRS & MAINTENANCE	1,033	200	100	200
001-539-462	REPAIRS & MAINT.-EQUIP.	-	200	502	200
001-539-463	REPAIRS & MAINT. VEHICLE	80	250	150	250
001-539-520	OPERATING SUPPLIES	217	485	200	200
001-539-521	UNIFORMS	304	375	581	475
001-539-522	FUEL AND OIL	770	1,200	900	1,200
001-539-550	TRAINING	-	-	15	-
001-539-630	INFRASTRUCTURE (SIGNAGE)	2,980	-	-	-
		<b>7,606</b>	<b>5,020</b>	<b>4,658</b>	<b>4,956</b>
<b>TOTAL COST</b>		<b>46,152</b>	<b>45,009</b>	<b>44,401</b>	<b>46,201</b>

# PUBLIC WORKS - CEMETERY

## MANPOWER ANALYSIS

### NUMBER OF FULL-TIME/PART-TIME PERSONNEL

<u>POSITION</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
FACILITIES CONSTRUCTION AND MAINTENANCE SPECIALIST	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>

# PUBLIC WORKS - ROADS & STREETS

**Goals:** To maintain the City's streets, sidewalks, stormwater systems and rights of way efficiently within the allotted financial and labor resources. To provide management and administration for all Public Works operations including Water & Wastewater, Sanitation, Airport, Cemetery, Parks & Recreation, Stormwater and public facilities.

FISCAL YEAR	CLASSIFICATION	TOTAL COST
2016	ACTUAL	529,021
2017	BUDGET	583,733
2017	ESTIMATE	517,623
2018	ADOPTED	567,876

**OBJECTIVES:**

Use innovative ideas and processes that will improve maintenance programs, plans and direction which ensure that City resources and personnel are trained and educated at their most efficient and productive level.

Regular maintenance, cleaning procedures and repairs of the City's stormwater system.

Operate and maintain Public Utilities efficiently and in compliance with all laws, rules and regulations.

**RESULTS:**

Better maintained roads, streets and rights of way.

Efficient and productive use of City personnel, equipment and materials to accomplish immediate goals and long range planning of these resources.

Allow maximum efficiency and quality of stormwater run-off.

City property that is safe and attractive.

# PUBLIC WORKS - ROADS & STREETS

## LINE ITEM DETAIL

		<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>
		ACTUAL	BUDGET	ESTIMATE	ADOPTED
<b>PERSONNEL COSTS:</b>					
001-541-120	REGULAR SALARIES & WAGES	204,513	230,243	208,111	224,074
001-541-120	MEETING PAY	206	-	-	-
001-541-140	OVERTIME	2,593	2,000	2,500	2,500
001-541-210	FICA TAXES	15,409	17,767	16,112	17,333
001-541-220	RETIREMENT CONTRIBUTION	15,387	17,465	15,838	17,945
001-541-230	LIFE & HEALTH INSURANCE	69,870	83,801	71,381	73,179
001-541-240	WORKMANS COMPENSATION	13,456	16,280	16,280	17,908
001-541-250	UNEMPLOYMENT COMPENS.	-	-	-	-
	<b>TOTAL</b>	<b>321,434</b>	<b>367,556</b>	<b>330,222</b>	<b>352,939</b>
<b>SUPPLIES AND SERVICES:</b>					
001-541-311	ATTORNEY SERVICES	80	-	360	500
001-541-312	ENGINEERING	-	-	-	-
001-541-340	OTHER CONTRACT. SERVICES	9,058	10,012	10,012	11,733
001-541-400	TRAVEL AND PER DIEM	1,197	250	564	2,620
001-541-410	COMMUNICATION SERVICES	2,774	1,570	1,780	2,605
001-541-420	POSTAGE	3	50	50	50
001-541-430	UTILITY SERVICES	73,054	74,800	73,000	74,800
001-541-440	RENTALS & LEASES	291	650	285	650
001-541-450	INSURANCE	7,856	7,420	7,420	8,162
001-541-460	REPAIRS & MAINTENANCE	57,603	55,000	35,000	50,000
001-541-462	REPAIRS & MAINT.-EQUIP.	3,995	8,150	7,500	8,150
001-541-463	REPAIRS & MAINT. VEHICLE	5,990	5,250	4,500	3,950
001-541-490	OTHER CURRENT CHARGES	-	-	-	-
001-541-510	OFFICE SUPPLIES	431	-	242	-
001-541-520	OPERATING SUPPLIES	14,695	15,400	12,500	12,800
001-541-521	UNIFORMS	2,260	3,125	3,088	2,750
001-541-522	FUEL AND OIL	13,187	18,000	15,000	18,000
001-541-540	DUES & SUBSCRIPTIONS	-	200	500	1,100
001-541-550	TRAINING	-	1,300	600	2,067
001-541-560	URBAN FORESTRY	15,113	15,000	15,000	15,000
001-541-640	MACHINERY & EQUIPMENT	-	-	-	-
		<b>207,587</b>	<b>216,177</b>	<b>187,401</b>	<b>214,937</b>
	<b>TOTAL COSTS</b>	<b>529,021</b>	<b>583,733</b>	<b>517,623</b>	<b>567,876</b>

# PUBLIC WORKS - ROADS & STREETS

## MANPOWER ANALYSIS

### NUMBER OF FULL-TIME/PART-TIME PERSONNEL

<u>POSITION</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
PUBLIC WORKS MAINT. WORKER	7	7	6
PUBLIC WORKS DIRECTOR	1	1	1
PUBLIC WORKS ADMIN CLERK-PT	-	0.5	0.5
<b>TOTAL</b>	<b>8.0</b>	<b>8.5</b>	<b>7.5</b>

# LIBRARY

**GOALS:** Foster a lifelong love of reading, learning and commitment to literacy. Offer books using all formats, technology, and resources that ensure free, reliable access to information and ideas. To provide programs that promote creativity and love of reading To provide training, guidance, and instruction to help library users navigate the information environment. To provide a place for our community to collaborate and explore ideas.

FISCAL YEAR	CLASSIFICATION	TOTAL COST
2016	ACTUAL	298,202
2017	BUDGET	311,630
2017	ESTIMATE	271,345
2018	ADOPTED	310,181

## Objectives:

Ensure that everyone has access to current technology, information, and ideas.

Provide ample resources to meet community needs and interests.

Cooperate and partner with other county organizations to improve and deliver library service.

## RESULTS:

Encouraging and environment of innovation.

Promote community ownership of the library as a personal resource.

Improve user access to Library print and computer-based holdings in order to promote greater use of collections.



# LIBRARY

## LINE ITEM DETAIL

		<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>
		ACTUAL	BUDGET	ESTIMATE	ADOPTED
<b>PERSONNEL COSTS:</b>					
001-571-120	REGULAR SALARIES & WAGES	153,504	157,186	132,570	150,511
001-571-130	OVERTIME	-	-	-	-
001-571-210	FICA TAXES	11,287	12,025	10,142	11,515
001-571-220	RETIREMENT CONTRIBUTION	11,249	11,688	9,969	11,921
001-571-230	LIFE & HEALTH INSURANCE	57,047	70,580	58,885	72,052
001-571-240	WORKMANS COMPENSATION	621	820	820	902
	<b>TOTAL</b>	<b><u>233,708</u></b>	<b><u>252,299</u></b>	<b><u>212,386</u></b>	<b><u>246,901</u></b>
001-571-311	PROFESSIONAL SRVC. LEGAL	280	300	300	300
001-571-340	OTHER CONTRACT. SERVICES	4,602	3,691	3,000	2,771
001-571-400	TRAVEL AND PER DIEM	-	100	50	210
001-571-410	COMMUNICATION SERVICES	12,821	24,600	24,200	24,475
001-571-420	POSTAGE	-	50	50	50
001-571-430	UTILITY SERVICES	11,326	10,900	10,900	11,400
001-571-450	INSURANCE	7,440	7,340	7,340	8,074
001-571-461	REPAIRS & MAINTENANCE	5,063	615	1,054	1,500
001-571-462	REPAIRS & MAINTENANCE - BLDGS	1,903	1,000	1,755	1,500
001-571-510	OFFICE SUPPLIES	3,499	2,500	2,500	3,500
001-571-520	OPERATING SUPPLIES	1,896	1,000	575	1,500
001-571-640	CAP. OUTLAY-MACH. & EQUIP	1,719	-	-	-
001-571-620	BUILDING & IMPROVEMENTS	-	-	-	-
001-571-660	CAPITAL OUTLAY - BOOKS	13,945	7,235	7,235	8,000
		<u>64,494</u>	<u>59,331</u>	<u>58,959</u>	<u>63,280</u>
	<b>TOTAL COSTS</b>	<b><u>298,202</u></b>	<b><u>311,630</u></b>	<b><u>271,345</u></b>	<b><u>310,181</u></b>

# LIBRARY

## MANPOWER ANALYSIS

### NUMBER OF FULL-TIME/PART-TIME PERSONNEL

<u>POSITION</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Library Director	1.0	1.0	1.0
Librarians - Full Time	4.0	4.0	4.0
Librarians - Part Time	3.0	3.0	2.0
<b>TOTAL</b>	<b>8.0</b>	<b>8.0</b>	<b>7.0</b>

The department had a decrease in a part time positions during FY 2017. Instead of refilling the position, the department added the hours to another part time position.

# PUBLIC WORKS - PARKS & RECREATION

**GOALS:** To promote the public welfare by providing opportunities for wholesome and affordable recreation, and offer the citizens active/passive leisure activities that are essential to their well-being.

FISCAL YEAR	CLASSIFICATION	TOTAL COST
2016	ACTUAL	232,778
2017	BUDGET	248,510
2017	ESTIMATE	243,380
2018	ADOPTED	255,693

**OBJECTIVES:**

Provide an environment that encourages educational, recreational and cultural opportunities through cost efficient programming and facilities.

**RESULTS:**

To provide programs, resources and facilities which are relevant, attractive and affordably accessible to the public.

To update all existing facilities in the parks.

# PUBLIC WORKS - PARKS & RECREATION

## LINE ITEM DETAIL

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>ADOPTED</u>	
<b>PERSONNEL COSTS:</b>					
001-572-120	REGULAR SALARIES & WAGES	101,775	98,430	97,698	100,629
001-572-130	MEETING PAY	155	-	-	-
001-572-140	OVERTIME	1,226	1,500	1,500	1,500
001-572-150	SPECIAL PAY	-	8,630	7,500	8,630
001-572-210	FICA TAXES	7,503	8,305	8,162	8,474
001-572-220	RETIREMENT CONTRIBUTION	7,239	7,515	7,460	8,089
001-572-230	LIFE & HEALTH INSURANCE	36,688	39,506	39,154	40,686
001-572-240	WORKMANS COMPENSATION	1,760	2,330	2,330	2,563
001-572-250	UNEMPLOYMENT COMPENS.	-	-	-	-
<b>TOTAL</b>		<b>156,346</b>	<b>166,216</b>	<b>163,804</b>	<b>170,571</b>
<b>SUPPLIES AND SERVICES:</b>					
001-572-310	PROFESSIONAL SERVICES	80	-	-	-
001-572-340	OTHER CONTRACT. SERVICES	1,664	1,579	1,441	1,430
001-572-400	TRAVEL AND PER DIEM	197	295	150	135
001-572-410	COMMUNICATION SERVICES	1,702	1,400	1,680	2,015
001-572-420	POSTAGE	1	-	-	50
001-572-430	UTILITY SERVICES	23,868	22,900	22,900	22,900
001-572-440	RENTALS & LEASES	2,010	1,450	1,485	500
001-572-450	INSURANCE	6,985	6,470	6,470	7,117
001-572-460	REPAIRS & MAINTENANCE	13,078	13,750	13,750	13,200
001-572-461	REPAIRS & MAINTENANCE - BUILDI	-	-	-	-
001-572-462	REPAIRS & MAINT.-EQUIP.	1,708	2,700	1,200	2,700
001-572-463	REPAIRS & MAINT. VEHICLE	636	2,700	2,200	2,700
001-572-490	ADVERTISING	-	400	350	400
001-572-510	OFFICE SUPPLIES	155	100	50	100
001-572-520	OPERATING SUPPLIES	22,295	26,475	25,500	27,600
001-572-521	UNIFORMS	720	1,075	1,075	1,000
001-572-522	FUEL AND OIL	1,333	1,000	1,310	1,400
001-572-540	DUES & SUBSCRIPTIONS	-	-	-	200
001-572-550	TRAINING	-	-	15	1,675
001-572-640	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-
		<b>76,432</b>	<b>82,294</b>	<b>79,576</b>	<b>85,122</b>
<b>TOTAL COST</b>		<b>232,778</b>	<b>248,510</b>	<b>243,380</b>	<b>255,693</b>

# PUBLIC WORKS - PARKS & RECREATION

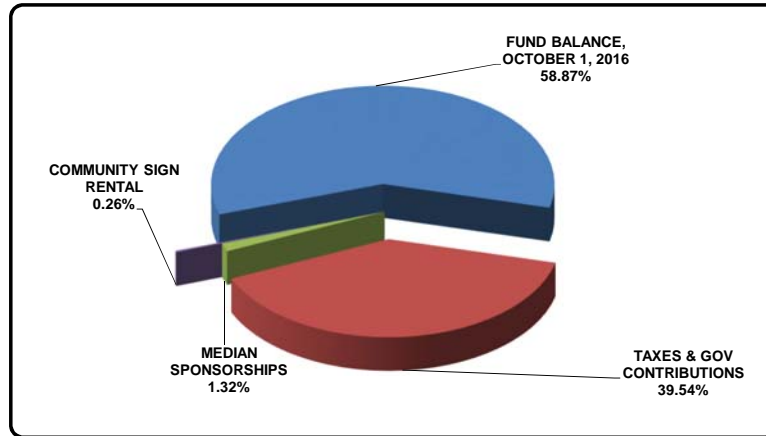
## MANPOWER ANALYSIS

### NUMBER OF FULL-TIME/PART-TIME PERSONNEL

<u>POSITION</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
PARKS SUPERINTENDENT	1	1	1
PARKS MAINTENANCE WORKERS	2	2	2
SWIM INSTRUCTOR (PT) (SEASONAL)	1	1	1
LIFEGUARDS (PT) (SEASONAL)	1	1	1
<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>

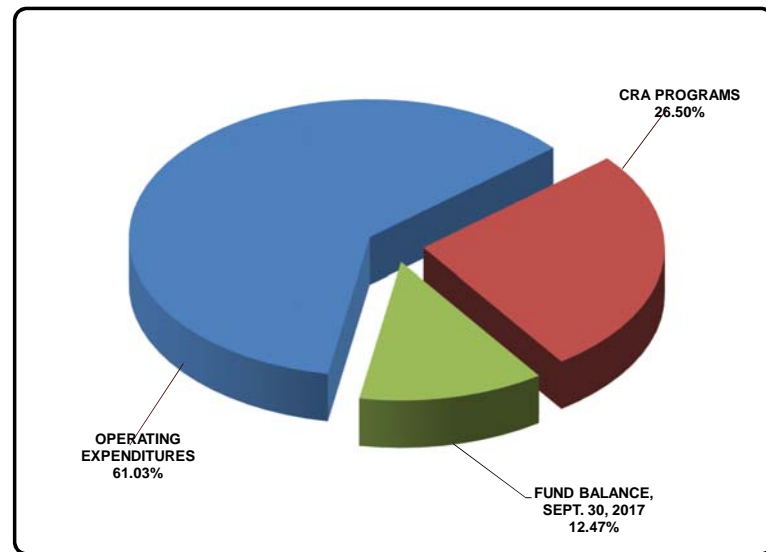
## CRA REVENUES AND EXPENSES

FISCAL YEAR 2017-2018



**TOTAL SOURCES      \$      377,366**

	TOTALS	PERCENT REVENUES
FUND BALANCE, OCTOBER 1, 2016	\$      222,144	58.87%
TAXES & GOV CONTRIBUTIONS	149,222	39.54%
MEDIAN SPONSORSHIPS	5,000	1.32%
COMMUNITY SIGN RENTAL	1,000	0.26%
<b>TOTAL REVENUE</b>	<b>\$      377,366</b>	<b>100%</b>



**TOTAL USES      \$      377,366**

	TOTALS	PERCENT EXPENSES
OPERATING EXPENDITURES	\$      230,280	61.02%
CRA PROGRAMS	100,000	26.50%
FUND BALANCE, SEPT. 30, 2017	47,086	12.47%
<b>TOTAL EXPENDITURES</b>	<b>\$      377,366</b>	<b>100%</b>

# COMMUNITY REDEVELOPMENT AGENCY

**GOALS:** Redevelopment Incentive Program, Commercial Improvement Matching Grant Program, Streetscape Program, and Public Property Program.

FISCAL YEAR	CLASSIFICATION	TOTAL COST
2016	ACTUAL	81,504
2017	BUDGET	207,370
2017	ESTIMATE	116,962
2018	ADOPTED	330,280

## OBJECTIVES:

Redevelopment Incentive Program - to encourage the development of commercial buildings and sites within the CRA District.

Commercial Improvement Matching Grant Program - to provide an incentive to owners or tenants for rehabilitation of commercial property in the form of a matching grant program.

Streetscape Program - to promote community events, outdoor activities, quality of life and economic prosperity by improving pedestrian access within the CRA. Improve Safety and traffic conditions within the CRA by calming and slowing traffic. Assist local businesses by improving parking conditions and drawing attention to the City's commercial areas.

Public Property Program - City to acquire property, maintain and/or improve within the CRA for other programs.

## RESULTS:

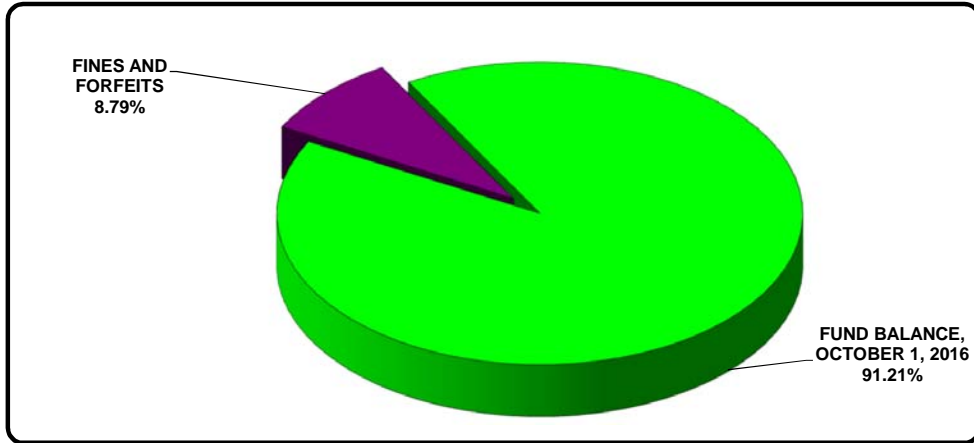
Creation of an improved business environment for citizens within the community.

## COMMUNITY REDEVELOPMENT AGENCY

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>ADOPTED</u>
<b>FUND BALANCE, OCTOBER 1</b>	<b>113,029</b>	<b>211,782</b>	<b>182,695</b>	<b>222,144</b>
<b>ADD REVENUES:</b>				
104-311-100 AD VALOREM TAXES	99,450	86,336	82,323	89,222
104-330-000 GOVERNMENTAL CONTRIBUTIONS	50,000	59,113	67,588	60,000
104-361-100 INTEREST EARNED	-	-	-	-
104-361-200 COMMUNITY SIGN RENTAL	1,720	700	1,500	1,000
104-361-300 OTHER MISC. REVENUES	-	-	-	-
104-366-100 CRA MEDIAN SPONSORSHIP	-	-	5,000	5,000
TOTAL	<u>151,170</u>	<u>146,149</u>	<u>156,411</u>	<u>155,222</u>
<b>TOTAL REVENUES AVAILABLE</b>	<b>264,199</b>	<b>357,931</b>	<b>339,106</b>	<b>377,366</b>
<b>DEDUCT EXPENDITURES:</b>				
104-559-310 PROFESSIONAL SRVC.	-	-	360	2,500
104-559-311 PROFESSIONAL SRVC. LEGAL	10,917	1,000	1,440	1,500
104-559-312 ENGINEERING	-	-	-	-
104-559-340 OTHER CONTRACTUAL SERVICES	-	-	-	32,500
104-559-420 POSTAGE	1	-	49	100
104-559-450 INSURANCE - P&C	5,092	4,350	4,350	4,785
104-559-460 REPAIRS & MAINTENANCE	625	1,000	33,848	7,375
104-559-460 REPAIRS & MAINT. BLDGS	-	-	4,600	-
104-559-490 OTHER CURRENT CHARGES	-	-	195	-
104-559-491 LEGAL ADVERTISING	34	-	-	-
104-559-492 SPECIAL DISTRICT FEE	670	670	670	670
104-559-499 CRA PROGRAMS	22,000	100,000	25,000	100,000
104-559-520 OPERATING SUPPLIES	66	350	350	350
104-559-620 CAP OUTLAY BUILDINGS	42,099	-	-	-
104-559-630 CAP OUTLAY INFRASTRUCTURE	-	100,000	45,000	180,500
104-559-630 CAP OUTLAY EQUIP	-	-	1,100	-
<b>TOTAL EXPENDITURES</b>	<u><b>81,504</b></u>	<u><b>207,370</b></u>	<u><b>116,962</b></u>	<u><b>330,280</b></u>
<b>FUND BALANCE, SEPTEMBER 30</b>	<u><b>182,695</b></u>	<u><b>150,561</b></u>	<u><b>222,144</b></u>	<u><b>47,086</b></u>

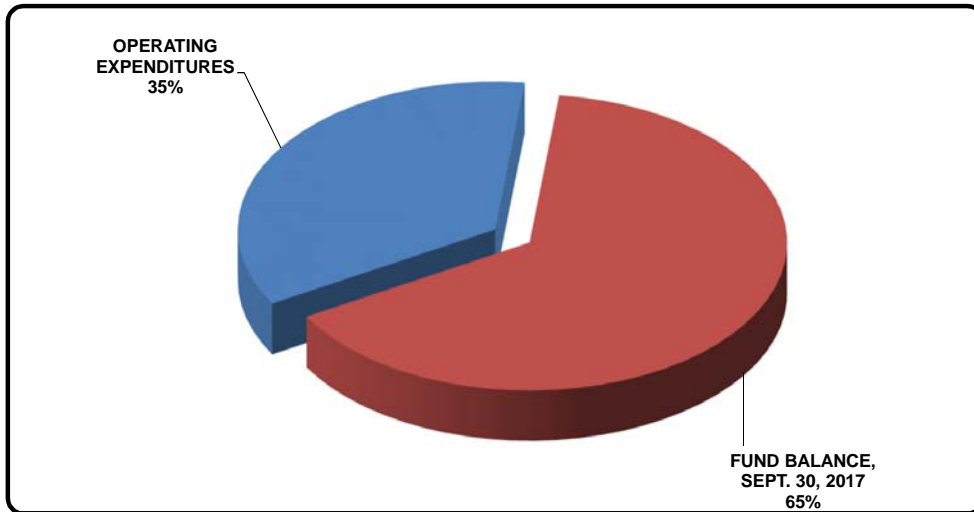


**FISCAL YEAR 2017-2018**



<b>TOTAL SOURCES</b>	<b>\$</b>	<b>5,687</b>
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	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
FUND BALANCE, OCTOBER 1, 2016	\$ 5,187	91.21%
FINES AND FORFEITS	500	8.79%
<b>TOTAL SOURCES</b>	<b>\$ 5,687</b>	<b>100%</b>



<b>TOTAL USES</b>	<b>\$</b>	<b>5,687</b>
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	<u>TOTALS</u>	<u>PERCENT EXPENSES</u>
OPERATING EXPENDITURES	\$ 2,000	35.17%
FUND BALANCE, SEPT. 30, 2017	3,687	64.83%
<b>TOTAL USES</b>	<b>\$ 5,687</b>	<b>100%</b>

# POLICE EDUCATION FUND

**GOALS:** To provide job specific state mandated training, and provide for individual and organizational development while reducing potential liabilities.

FISCAL YEAR	CLASSIFICATION	TOTAL COST
2016	ACTUAL	3,409
2017	BUDGET	2,000
2017	ESTIMATE	1,800
2018	ADOPTED	2,000

**OBJECTIVES:**

To complete the following core courses within the recommended time frames.

**RESULTS:**

To ensure that police personnel are similarly trained and educated, providing a base from which they will each be able to identify specific training related direction and needs, during the course of their career.

## POLICE EDUCATION FUND

Fund 106

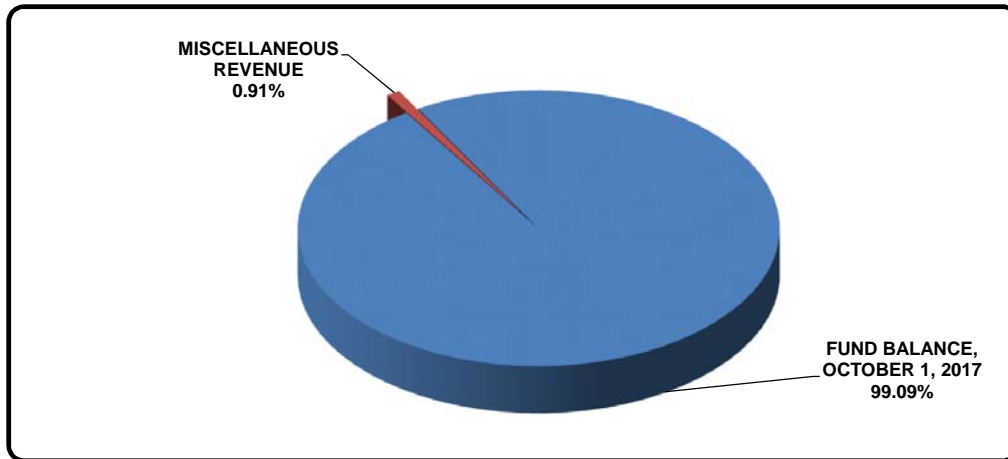
	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	2018 ADOPTED
<b>FUND BALANCE, OCTOBER 1</b>	9,545	7,965	6,567	5,187
<b>ADD REVENUES:</b>				
2-106-330-000 POLICE EDUCATION	431	500	420	500
2-106-330-000 INTEREST INCOME	-	-	-	-
<b>TOTAL REVENUES AVAILABLE</b>	9,976	8,465	6,987	5,687
<b>DEDUCT EXPENDITURES:</b>				
OPERATING EXPENSES	3,409	2,000	1,800	2,000
<b>TOTAL EXPENDITURES</b>	3,409	2,000	1,800	2,000
<b>FUND BALANCE, SEPTEMBER 30</b>	6,567	6,465	5,187	3,687

## POLICE EDUCATION FUND

### LINE ITEM DETAIL

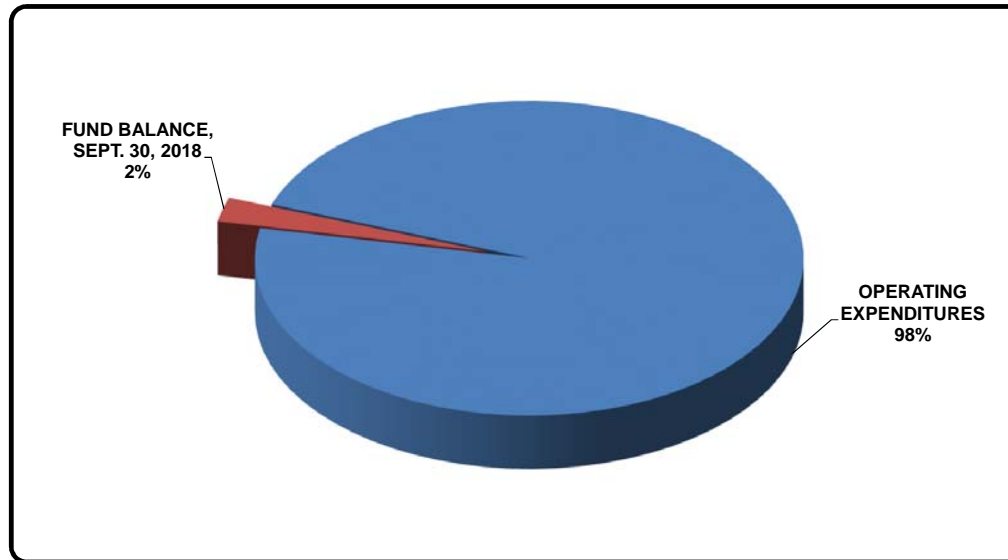
	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>ADOPTED</u>
<b>SUPPLIES AND OTHER SERVICES:</b>				
106-521-400 TRAVEL AND PER DIEM	3,409	2,000	1,800	2,000
106-521-520 OPERATING SUPPLIES	-	-	-	-
106-521-640 EQUIPMENT	-	-	-	-
<b>TOTAL</b>	<b>3,409</b>	<b>2,000</b>	<b>1,800</b>	<b>2,000</b>
<b>TOTAL COST</b>	<b>3,409</b>	<b>2,000</b>	<b>1,800</b>	<b>2,000</b>

**FISCAL YEAR 2017-2018**



<b>TOTAL SOURCES</b>	<b>\$</b>	<b>10,819</b>
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	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
FUND BALANCE, OCTOBER 1, 2017	\$ 10,719	99.08%
MISCELLANEOUS REVENUE	100	0.91%
<b>TOTAL SOURCES</b>	<b>\$ 10,819</b>	<b>100%</b>



<b>TOTAL USES</b>	<b>\$</b>	<b>10,819</b>
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	<u>TOTALS</u>	<u>PERCENT EXPENSES</u>
OPERATING EXPENDITURES	\$ 10,550	97.51%
FUND BALANCE, SEPT. 30, 2018	269	2.49%
<b>TOTAL USES</b>	<b>\$ 10,819</b>	<b>100%</b>

# POLICE AUTOMATION FUND

**GOALS:** To provide funding for upgrades of electronic devices to enable improvements of crime fighting equipment and services

Funding was provided from special fees collected with fines and fees. Prior to 2012, the funding sources have been eliminated. Remaining balance to be used as needed until depleted.

FISCAL YEAR	CLASSIFICATION	TOTAL COST
2016	ACTUAL	10,863
2017	BUDGET	20,000
2017	ESTIMATE	19,000
2018	ADOPTED	10,550

**OBJECTIVES:**

To fund the police mission in areas where there are no budgeted provisions.

**RESULTS:**

To enhance the working environment of the Criminal Investigation Unit with more efficient equipment without using tax dollars.

## POLICE AUTOMATION FUND

Fund 107

	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>ADOPTED</b>
<b>FUND BALANCE, OCTOBER 1</b>	40,582	30,119	29,719	10,719
<b>ADD REVENUES:</b>				
107-351-100 FINES & FORFEITURES	-	-	-	-
107-361-100 INTEREST EARNINGS	-	200	-	100
<b>TOTAL REVENUES AVAILABLE</b>	40,582	30,319	29,719	10,819
<b>DEDUCT EXPENDITURES:</b>				
OPERATING EXPENSES	10,863	20,000	19,000	10,550
<b>TOTAL EXPENDITURES</b>	10,863	20,000	19,000	10,550
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>29,719</b>	<b>10,319</b>	<b>10,719</b>	<b>269</b>

# POLICE AUTOMATION FUND

## LINE ITEM DETAIL

	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	2018 ADOPTED
<b>SUPPLIES AND OTHER SERVICES:</b>				
107-521-520 OPERATING SUPPLIES	-	-	-	-
107-521-640 EQUIPMENT	10,863	20,000	19,000	10,550
<b>TOTAL</b>	<b>10,863</b>	<b>20,000</b>	<b>19,000</b>	<b>10,550</b>
<b>TOTAL COST</b>	<b>10,863</b>	<b>20,000</b>	<b>19,000</b>	<b>10,550</b>

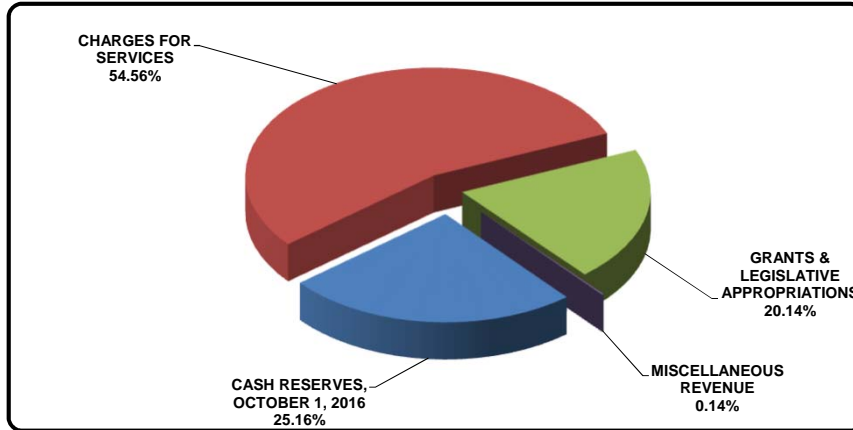
### Capital Outlay

Records Management System	\$	5,550
Laptops, software, etc.		5,000
	<b>\$</b>	<b>10,550</b>



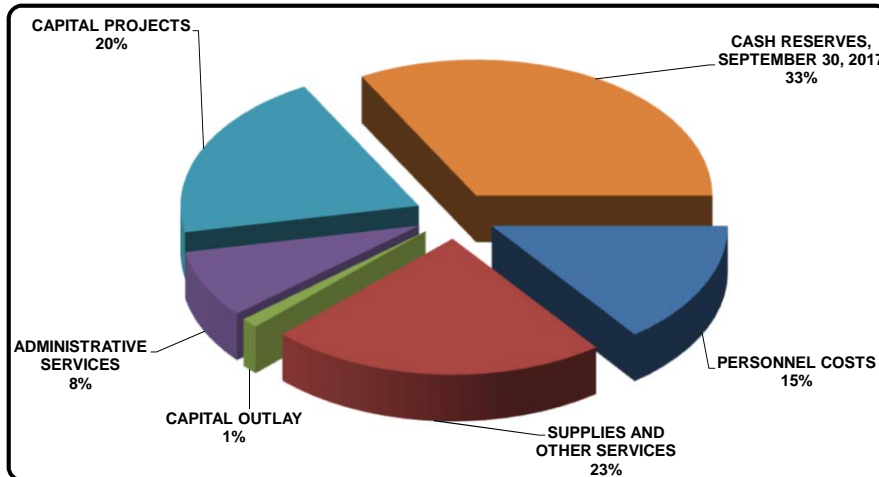
**WATER & SEWER FUND**

**FISCAL YEAR 2017-2018**



**TOTAL SOURCES      \$      2,482,641**

	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
CASH RESERVES, OCTOBER 1, 2016	\$ 624,641	25.2%
CHARGES FOR SERVICES	1,354,500	54.6%
GRANTS & LEGISLATIVE APPROPRIATIONS	500,000	20.1%
MISCELLANEOUS REVENUE	3,500	0.1%
<b>TOTAL SOURCES</b>	<b>\$ 2,482,641</b>	<b>100%</b>



**TOTAL USES      \$      2,482,641**

	<u>TOTALS</u>	<u>PERCENT EXPENSES</u>
PERSONNEL COSTS	\$ 365,432	14.7%
SUPPLIES AND OTHER SERVICES	568,795	22.9%
CAPITAL OUTLAY	29,500	1.2%
ADMINISTRATIVE SERVICES	200,000	8.1%
CAPITAL PROJECTS	500,000	20.1%
CASH RESERVES, SEPTEMBER 30, 2017	818,914	32.9%
<b>TOTAL USES</b>	<b>\$ 2,482,641</b>	<b>100%</b>

# PUBLIC WORKS - WATER & SEWER FUND

**GOALS:** To provide the planning, organization, coordination and supervisory services which are necessary to implement and control the functional programs which are the responsibility of the Water & Sewer Department of Public Works.

FISCAL YEAR	CLASSIFICATION	TOTAL COST
2016	ACTUAL	2,389,202
2017	BUDGET	6,262,175
2017	ESTIMATE	5,343,244
2018	ADOPTED	1,663,727

**OBJECTIVES:**

Provide proper maintenance of the water and sewer systems.

Inspect, test, certify and document backflow devices annually in accordance with F.A.C. regulations.

Design and plan grant and legislative funded major capital projects for existing water and sewer infrastructure improvements and repairs, secure funding and manage implementation of projects.

Continue to install water and wastewater infrastructure in the commercial and industrial areas of the City as well as develop expansion planning.

**RESULTS:**

Ensure the health, safety and welfare of the public.

Ensure continuation of water and sewer utility services to the public.

Ensure water quality through the installation and maintenance of backflow prevention devices.

**PUBLIC WORKS - WATER & SEWER FUND**

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>ADOPTED</u>
<b>BEGINNING CASH RESERVES, OCTOBER 1</b>	<b>315,759</b>	<b>418,566</b>	<b>299,233</b>	<b>624,641</b>
<b>ADD REVENUES FROM OPERATIONS:</b>				
<b>CHARGES FOR SERVICES:</b>				
401-343-310 WATER SALES	622,235	605,000	605,225	653,000
401-343-320 WATER CONNECTIONS	7,525	7,000	6,500	6,500
401-343-330 NEW METER SALES	12,500	3,000	14,000	4,000
401-343-360 RECONNECT CHARGES	5,600	9,000	5,000	6,000
401-343-370 PENALTIES	23,601	21,000	22,752	21,000
401-343-500 SEWER CHARGES	615,697	615,000	614,529	664,000
401-343-900 ALTERNATE WATER CHGS	-	-	-	-
<b>TOTAL</b>	<b>1,287,158</b>	<b>1,260,000</b>	<b>1,268,007</b>	<b>1,354,500</b>
<b>MISCELLANEOUS REVENUES:</b>				
401-361-000 INTEREST EARNED	403	500	500	500
401-369-900 NSF CHARGES	840	400	700	500
401-369-910 OTHER MISC. REVENUES	3,250	3,000	2,200	2,500
	<b>4,493</b>	<b>3,900</b>	<b>3,400</b>	<b>3,500</b>
<b>TOTAL REVENUES AVAILABLE</b>	<b>1,291,651</b>	<b>1,263,900</b>	<b>1,271,407</b>	<b>1,358,000</b>
WATER OPERATING EXPENDITURES	557,591	341,672	326,641	498,327
SEWER OPERATING EXPENDITURES	509,262	432,444	408,444	435,900
ADMINISTRATIVE TRANSFERS	240,000	200,000	200,000	200,000
Total Operating & Admin Expenditures	<b>1,306,853</b>	<b>974,116</b>	<b>935,085</b>	<b>1,134,227</b>
<b>NET OPERATING INCOME before CAPITAL OUTLAY</b>	<b>(15,202)</b>	<b>289,784</b>	<b>336,322</b>	<b>223,773</b>
<b>NON-OPERATING EXPENDITURES:</b>				
WATER CAPITAL OUTLAY net of Capital Projects	-	19,034	10,914	18,000
SEWER CAPITAL OUTLAY net of Capital Projects	-	-	-	11,500
SEWER DEBT SERVICE	1,324	-	-	-
	<b>1,324</b>	<b>19,034</b>	<b>10,914</b>	<b>29,500</b>
<b>NET INCOME BEFORE GRANT ACTIVITIES</b>	<b>(16,526)</b>	<b>270,750</b>	<b>325,408</b>	<b>194,273</b>
<b>ENDING CASH RESERVES, SEPTEMBER 30</b>	<b>299,233</b>	<b>689,316</b>	<b>624,641</b>	<b>818,914</b>

**RECAP OF GRANTS AND LEGISLATIVE APPROPRIATION ACTIVITY - WATER & SEWER**

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>PROPOSED</u>
<b>GRANT REVENUES RECEIVED/BUDGETED</b>				
401-334-360 LP35071 LEG AP SEWER LINE REHAB	-	-	-	-
401-334-360 LP35073 LEG AP WATER PLANT UPGR	100,708	959,050	1,016,983	-
401-334-360 LP LEG AP WATER LINE REHAB	1,189,287	3,200,000	2,667,391	-
401-334-350 CDBG GRANT - CLARIFIER	-	650,000	-	-
401-334-363 SJRWMD REDI GRANT	9,011	500,000	485,523	500,000
	<b>1,299,006</b>	<b>5,309,050</b>	<b>4,169,897</b>	<b>500,000</b>
<b>GRANT EXPENDITURES/BUDGETED</b>				
401-533-630 WATER INFRASTRUCTURE	1,002,086	2,033,413	2,535,357	-
401-533-635 WATER PLANT	16,650	1,459,112	1,442,462	-
401-535-630 SEWER INFRASTRUCTURE	62,289	1,776,500	419,426	500,000
	<b>1,081,025</b>	<b>5,269,025</b>	<b>4,397,245</b>	<b>500,000</b>
<b>NET GRANT ACTIVITY</b>	<b>217,981</b>	<b>40,025</b>	<b>(227,348)</b>	<b>-</b>
<b>TOTAL WATER &amp; SEWER ACTIVITY</b>				
TOTAL RESOURCES - WATER	1,937,855	4,783,050	4,315,099	669,500
TOTAL RESOURCES - SEWER	624,708	1,765,000	1,100,052	1,164,000
TOTAL RESOURCES - OTHER	343,853	443,466	325,385	649,141
<b>TOTAL RESOURCES</b>	<b>2,906,416</b>	<b>6,991,516</b>	<b>5,740,537</b>	<b>2,482,641</b>
TOTAL EXPENDITURES - WATER	1,576,327	3,853,231	4,315,374	516,327
TOTAL EXPENDITURES - SEWER	572,875	2,208,944	827,870	947,400
TOTAL ADMINISTRATION	240,000	200,000	200,000	200,000
<b>TOTAL USES</b>	<b>2,389,202</b>	<b>6,262,175</b>	<b>5,343,244</b>	<b>1,663,727</b>
<b>NET ACTIVITY</b>	<b>517,214</b>	<b>729,341</b>	<b>397,293</b>	<b>818,914</b>

## PUBLIC WORKS - WATER & SEWER FUND

### LINE ITEM DETAIL

<u>WATER</u>		<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>ADOPTED</u>
<b>PERSONNEL COSTS:</b>					
401-533-120	REGULAR SALARIES & WAGES	78,324	86,061	85,114	127,332
401-533-130	MEETING PAY	-	-	-	-
401-533-140	OVERTIME	3,297	5,000	5,000	5,000
401-533-210	FICA TAXES	6,124	6,966	6,894	10,124
401-533-220	RETIREMENT CONTRIBUTION	6,079	3,848	4,225	10,481
401-533-230	LIFE & HEALTH INSURANCE	32,888	30,677	30,677	58,924
401-533-240	WORKMANS COMPENSATION	7,245	8,725	8,725	9,598
<b>TOTAL</b>		<b>133,957</b>	<b>141,277</b>	<b>140,635</b>	<b>221,459</b>
<b>SUPPLIES AND OTHER SERVICES:</b>					
401-533-311	PROFESSIONAL SRVC. LEGAL	1,880	500	500	500
401-533-312	ENGINEERING FEES	259,491	15,000	15,000	70,000
401-533-320	ACCOUNTING & AUDITING	7,167	8,000	7,500	8,000
401-533-340	OTHER CONTRACT. SERVICES	19,543	23,449	23,449	24,569
401-533-348	PROFESSIONAL SERVICES-OTHER	-	-	-	-
401-533-400	TRAVEL AND PER DIEM	1,954	1,350	1,000	2,700
401-533-410	COMMUNICATION SERVICES	6,150	4,755	5,345	8,010
401-533-420	POSTAGE	6,379	5,700	3,500	3,800
401-533-430	UTILITY SERVICES	23,631	22,730	22,730	24,630
401-533-440	RENTALS & LEASES	87	1,430	500	500
401-533-450	INSURANCE	24,701	22,450	25,513	31,579
401-533-460	REPAIRS & MAINTENANCE	12,962	16,000	8,000	16,000
401-533-461	REPAIRS & MAINT - BUILDINGS	-	-	-	-
401-533-462	REPAIRS & MAINT.-EQUIP.	3,382	14,000	13,000	14,000
401-533-463	REPAIRS & MAINT. VEHICLE	3,979	4,000	4,286	4,000
401-533-464	METER REPLACEMENT	9,957	10,000	10,051	20,000
401-533-490	OTHER CURRENT CHARGES	90	-	75	-
401-533-491	ADVERTISING PUB NOTICE	-	500	275	500
401-533-510	OFFICE SUPPLIES	2,812	2,200	1,000	1,600
401-533-520	OPERATING SUPPLIES	31,381	31,140	31,140	32,040
401-533-521	UNIFORMS	832	1,352	1,352	1,850
401-533-522	FUEL AND OIL	6,976	10,000	10,000	10,000
401-533-540	DUES & SUBSCRIPTIONS	280	290	290	290
401-533-550	TRAINING	-	5,549	1,500	2,300
<b>TOTAL</b>		<b>423,634</b>	<b>200,395</b>	<b>186,006</b>	<b>276,868</b>
<b>TOTAL OPERATING:</b>		<b>557,591</b>	<b>341,672</b>	<b>326,641</b>	<b>498,327</b>
401-533-630	INFRASTRUCTURE	1,002,086	3,642,518	2,535,357	-
401-533-635	PLANT	16,650	1,459,112	1,442,462	-
401-533-640	MACHINERY & EQUIPMENT	-	19,034	10,914	18,000
<b>TOTAL CAPITAL OUTLAY AND DEBT SERVICE:</b>		<b>1,018,736</b>	<b>5,120,664</b>	<b>3,988,733</b>	<b>18,000</b>
401-533-910	ADMINISTRATIVE SERVICES	120,000	100,000	100,000	100,000
<b>TOTAL WATER</b>		<b>1,696,327</b>	<b>5,562,336</b>	<b>4,415,374</b>	<b>616,327</b>

## PUBLIC WORKS - WATER & SEWER FUND

### LINE ITEM DETAIL

<u>SEWER</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>ESTIMATE</u>	<u>2018</u> <u>ADOPTED</u>
<b>PERSONNEL COSTS:</b>				
401-535-120 REGULAR SALARIES & WAGES	100,423	83,184	82,243	84,711
401-535-140 OVERTIME	8,186	8,500	8,500	5,000
401-535-210 FICA TAXES	7,947	7,014	6,455	6,863
401-535-220 RETIREMENT CONTRIBUTION	8,013	6,895	6,387	7,106
401-535-230 LIFE & HEALTH INSURANCE	36,390	39,335	39,118	37,598
401-535-240 WORKMANS COMPENSATION	2,044	2,450	2,450	2,695
<b>TOTAL</b>	<b>163,003</b>	<b>147,378</b>	<b>145,153</b>	<b>143,973</b>
<b>SUPPLIES AND OTHER SERVICES:</b>				
401-535-311 PROFESSIONAL SRVC. LEGAL	40	-	1,040	500
401-535-312 ENGINEERING FEES	141,370	70,000	70,000	70,000
401-535-320 ACCOUNTING & AUDITING	7,167	8,000	7,500	8,000
401-535-340 OTHER CONTRACT. SERVICES	49,413	35,545	35,545	39,346
401-535-400 TRAVEL AND PER DIEM	1,097	1,050	500	810
401-535-410 COMMUNICATION SERVICES	4,196	5,140	4,100	4,640
401-535-420 POSTAGE	4,127	5,500	3,100	3,800
401-535-430 UTILITY SERVICES	45,421	46,500	46,500	48,650
401-535-440 RENTALS & LEASES	188	1,430	500	500
401-535-450 INSURANCE	24,701	24,150	27,008	33,449
401-535-460 REPAIRS & MAINTENANCE	11,273	15,000	8,000	15,000
401-535-463 REPAIRS & MAINT. BLDGS	188	-	-	-
401-535-462 REPAIRS & MAINT.-EQUIP.	23,577	29,317	26,000	29,300
401-535-463 REPAIRS & MAINT. VEHICLE	3,091	3,000	2,000	3,100
401-535-490 OTHER CURRENT CHARGES	-	-	-	-
401-535-510 OFFICE SUPPLIES	2,893	2,700	1,000	1,900
401-535-520 OPERATING SUPPLIES	22,196	23,180	22,000	23,180
401-535-521 UNIFORMS	577	1,225	1,218	1,400
401-535-522 FUEL AND OIL	4,464	5,600	5,000	5,600
401-535-540 DUES & SUBSCRIPTIONS	280	290	280	490
401-535-550 TRAINING	-	7,439	2,000	2,262
<b>TOTAL</b>	<b>346,259</b>	<b>285,066</b>	<b>263,291</b>	<b>291,927</b>
<b>TOTAL OPERATING:</b>	<b>509,262</b>	<b>432,444</b>	<b>408,444</b>	<b>435,900</b>
401-535-630 CAP. OUTLAY-INFRASTRUCTURE	493,313	223,195	419,426	500,000
401-535-640 CAP. OUTLAY-MACH. & EQUIP	-	-	-	11,500
401-535-710 UTILITY BOND PRINCIPAL	-	-	-	-
401-535-720 UTILITY BOND INTEREST	1,324	-	-	-
<b>TOTAL CAPITAL OUTLAY AND DEBT SERVICE:</b>	<b>494,637</b>	<b>223,195</b>	<b>419,426</b>	<b>511,500</b>
401-535-910 ADMINISTRATIVE SERVICES	120,000	100,000	100,000	100,000
<b>TOTAL SEWER</b>	<b>1,123,899</b>	<b>755,639</b>	<b>927,870</b>	<b>1,047,400</b>

# PUBLIC WORKS - WATER & SEWER FUND

## MANPOWER ANALYSIS

### NUMBER OF FULL-TIME/PART-TIME PERSONNEL

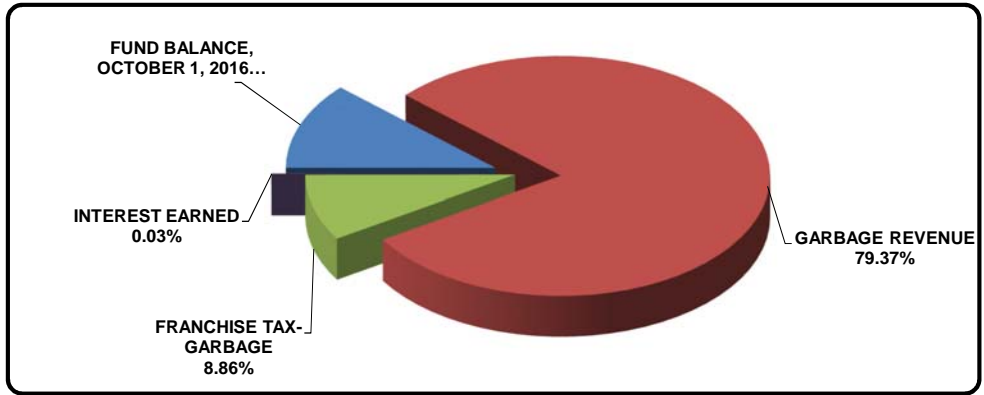
<u>POSITION</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
UTILITIES SUPERVISOR	-	1.0	1.0
WATER SUPERVISOR	1.0	1.0	1.0
PLANT OPERATOR - WATER	1.0	-	1.0
UTILITIES MAINTENANCE WORKER	3.0	3.0	2.0
SEWER OPERATOR	1.0	1.0	1.0
<b>TOTAL</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>

### Capital Outlay

<u>Water</u>		
Machinery & Equipment		
Utility Mule	\$	8,000
100hp Water Pump		<u>10,000</u>
	\$	<u><u>18,000</u></u>
 <u>Sewer</u>		
Infrastructure - Redi Grant Sewer Lines & Lift Station Rehab	\$	106,499
Machinery & Equipment		
30HP Sewer Pump		<u>11,500</u>
	\$	<u><u>117,999</u></u>

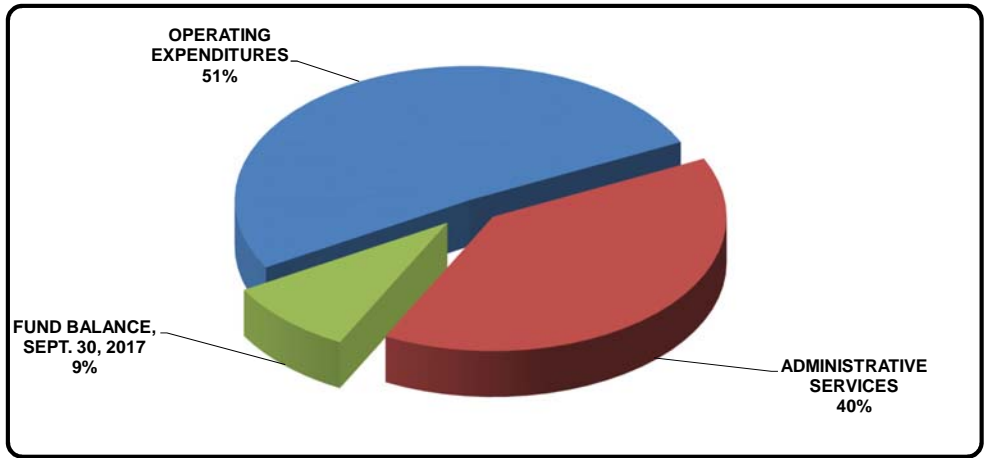
**SANITATION FUND - REVENUE AND EXPENDITURES**

**FISCAL YEAR 2017-2018**



<b>TOTAL SOURCES</b>	<b>\$</b>	<b>755,910</b>
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	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
FUND BALANCE, OCTOBER 1, 2016	88,710	11.74%
GARBAGE REVENUE	600,000	79.37%
FRANCHISE TAX-GARBAGE	67,000	8.86%
INTEREST EARNED	200	0.03%
<b>TOTAL SOURCES</b>	<b>\$ 755,910</b>	<b>100.00%</b>



<b>TOTAL USES</b>	<b>\$</b>	<b>755,910</b>
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	<u>TOTALS</u>	<u>PERCENT EXPENSES</u>
OPERATING EXPENDITURES	\$ 387,048	51.20%
ADMINISTRATIVE SERVICES	300,000	39.69%
FUND BALANCE, SEPT. 30, 2017	68,862	9.11%
<b>TOTAL USES</b>	<b>\$ 755,910</b>	<b>100.00%</b>

# PUBLIC WORKS - SANITATION FUND

**GOALS:** To provide reliable quality Garbage and Recycling service to the residents of the City at a reasonable price.

FISCAL YEAR	CLASSIFICATION	TOTAL COST
2016	ACTUAL	679,803
2017	BUDGET	668,204
2017	ESTIMATE	657,163
2018	ADOPTED	687,048

**OBJECTIVES:**

Improve service while reducing costs.

**RESULTS:**

Customer satisfaction and a clean city.



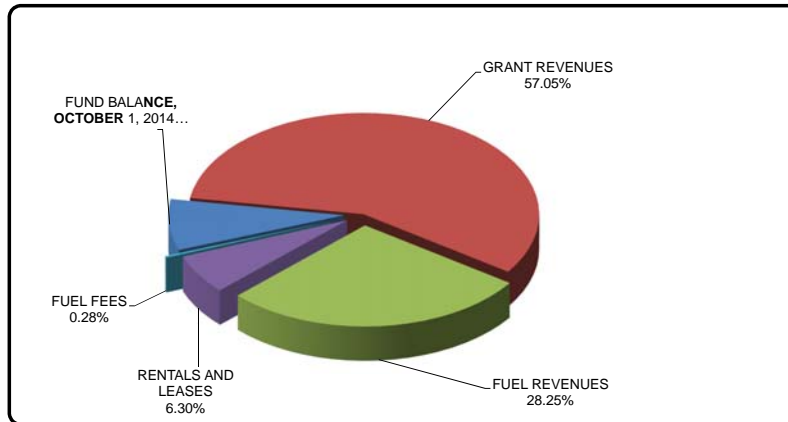
## PUBLIC WORKS - SANITATION FUND

<b>SANITATION FUND BUDGET SUMMARY</b>
---------------------------------------

	2016	2017	2017	2018
	ACTUAL	BUDGET	ESTIMATE	ADOPTED
<b>FUND BALANCE, OCTOBER 1</b>	<b>107,074</b>	<b>176,827</b>	<b>87,334</b>	<b>88,710</b>
<b>ADD REVENUES:</b>				
402-323-700 FRANCHISE TAX-GARBAGE	65,844	67,000	66,939	67,000
402-343-400 GARBAGE REVENUE	592,811	600,000	591,500	600,000
402-361-000 INTEREST EARNED	-	200	100	200
402-36-920 OTHER MISC. REVENUES	1,408	-	-	-
<b>TOTAL REVENUES AVAILABLE</b>	<b>660,063</b>	<b>844,027</b>	<b>745,873</b>	<b>755,910</b>
<b>DEDUCT EXPENDITURES:</b>				
<b><u>Personnel Costs:</u></b>				
402-534-120 REGULAR SALARIES & WAGES	21,640	22,506	22,506	28,409
402-534-140 OVERTIME	140	-	538	-
402-534-210 FICA TAXES	1,609	1,722	1,722	2,174
402-534-220 RETIREMENT CONTRIBUTION	1,595	1,692	1,692	2,250
402-534-230 LIFE & HEALTH INSURANCE	8,675	8,628	8,525	9,045
402-534-240 WORKMANS COMPENSATION	-	590	590	649
	<b>33,659</b>	<b>35,138</b>	<b>35,573</b>	<b>42,527</b>
<b><u>Supplies &amp; Other Services:</u></b>				
402-534-311 PROFESSIONAL SVCS-LEGAL	-	-	-	-
402-534-340 OTHER CONTRACT. SERVICES	-	2,090	2,090	2,850
402-534-343 GARBAGE TIPPING FEES	71,981	75,000	71,500	75,000
402-534-344 GARBAGE HAULING FEES	228,832	235,000	235,000	248,000
402-534-420 FREIGHT & POSTAGE	126	7,000	5,500	5,500
402-534-460 REPAIR & MAINTENANCE	3,295	2,200	1,200	2,420
402-534-463 REPAIR & MAINTENANCE-VEHICLES	465	4,000	2,000	3,000
402-534-520 OPERATING SUPPLIES	31	3,276	1,500	2,776
402-534-521 UNIFORMS	-	-	-	475
402-534-522 FUEL AND OIL (CHIPPER)	1,414	4,500	2,800	4,500
<b>TOTAL</b>	<b>306,144</b>	<b>333,066</b>	<b>321,590</b>	<b>344,521</b>
402-534-910 ADMINISTRATIVE SERVICES	340,000	300,000	300,000	300,000
<b>TOTAL EXPENDITURES</b>	<b>679,803</b>	<b>668,204</b>	<b>657,163</b>	<b>687,048</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>87,334</b>	<b>175,823</b>	<b>88,710</b>	<b>68,862</b>

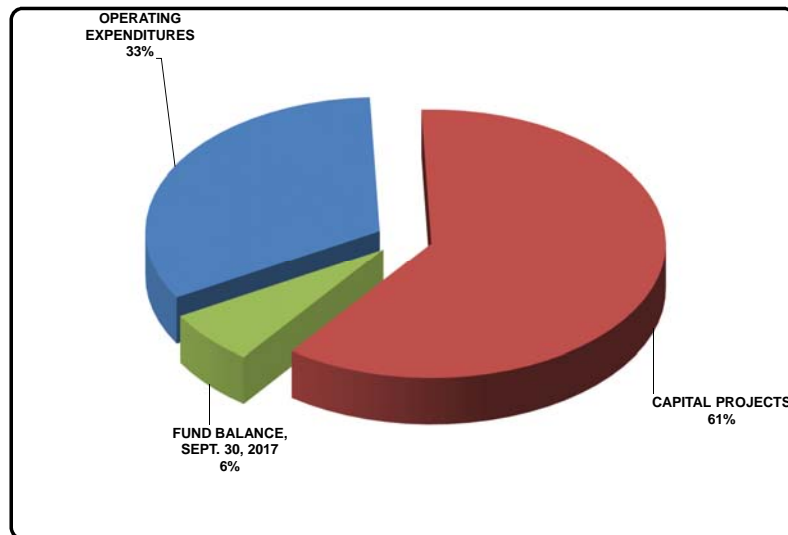
## AIRPORT - REVENUE AND EXPENDITURES

**FISCAL YEAR 2017-18**



<b>TOTAL SOURCES</b>	<b>\$ 1,070,861</b>
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	TOTALS	PERCENT REVENUES
FUND BALANCE, OCTOBER 1, 2016	\$ 86,955	8.12%
GRANT REVENUES	610,906	57.05%
FUEL REVENUES	302,500	28.25%
RENTALS AND LEASES	67,500	6.30%
FUEL FEES	3,000	0.28%
<b>TOTAL SOURCES</b>	<b>\$ 1,070,861</b>	<b>100%</b>



<b>TOTAL USES</b>	<b>\$ 1,070,861</b>
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	TOTALS	PERCENT EXPENSES
OPERATING EXPENDITURES	\$ 349,678	32.65%
CAPITAL PROJECTS	651,226	60.81%
FUND BALANCE, SEPT. 30, 2017	69,957	6.52%
<b>TOTAL USES</b>	<b>\$ 1,070,861</b>	<b>100%</b>

## PUBLIC WORKS - AIRPORT FUND

**GOALS:** To develop a first class local airport serving Umatilla and surrounding area.

FISCAL YEAR	CLASSIFICATION	TOTAL COST
2016	ACTUAL	127,550
2017	BUDGET	508,355
2017	ESTIMATE	80,961
2018	ADOPTED	1,000,904

### OBJECTIVES:

Continue to obtain grants to assist in developing airport infrastructure.

Keep airport hangars leased at maximum capacity.

Maintain airport property and provide services and fuel.

### RESULTS:

Continue to be an impressive small local airport facility.

## PUBLIC WORKS - AIRPORT FUND

<b>AIRPORT FUND BUDGET SUMMARY</b>
------------------------------------

	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>ADOPTED</b>
<b>FUND BALANCE, OCTOBER 1</b>	<b>51,918</b>	<b>40,187</b>	<b>39,036</b>	<b>86,955</b>
<b>ADD REVENUES:</b>				
403-344-100 OFF SITE ACCESS FEES	4,050	3,600	3,600	3,600
403-344-101 FUEL REVENUES	-	-	-	302,500
403-344-200 TIE DOWN FEES	1,070	500	500	500
403-344-300 APARTMENT RENTAL	16,200	11,400	11,400	11,400
403-344-400 HANGAR RENTAL	58,630	50,000	52,000	52,000
403-344-500 FUEL FLOW FEES	3,406	2,500	2,500	3,000
403-380-100 CONTRACT FBO REIMB	-	5,000	-	-
403-389-200 FAA GRANT	31,104	405,000	-	474,336
403-389-301 FDOT GRANT	-	36,000	58,880	136,570
403-369-900 OTHER MISC REVENUES	208	-	-	-
<b>TOTAL REVENUES AVAILABLE</b>	<b>166,586</b>	<b>554,187</b>	<b>167,916</b>	<b>1,070,861</b>
<b>DEDUCT EXPENDITURES:</b>				
OPERATING EXPENSES	127,550	508,355	80,961	1,000,904
<b>TOTAL EXPENDITURES</b>	<b>127,550</b>	<b>508,355</b>	<b>80,961</b>	<b>1,000,904</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>39,036</b>	<b>45,832</b>	<b>86,955</b>	<b>69,957</b>

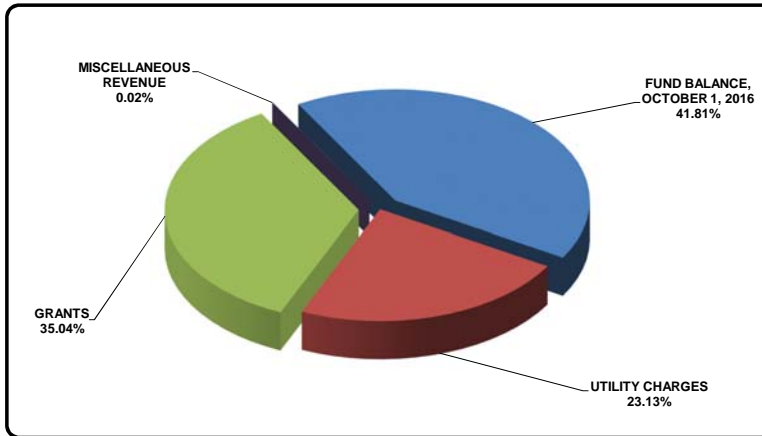
## PUBLIC WORKS - AIRPORT FUND

### LINE ITEM DETAIL

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>ADOPTED</u>	
<b>SUPPLIES AND OTHER SERVICES:</b>					
403-542-311	PROFESSIONAL SRVC. LEGAL	1,775	2,000	1,000	2,000
403-542-313	ENGINEERING FEES	48,600	-	-	-
403-542-340	OTHER CONTRACT. SERVICES	8,033	8,362	8,362	13,770
403-542-410	COMMUNICATION SERVICES	2,496	2,600	2,525	2,475
403-542-421	POSTAGE	11	25	25	50
403-542-431	UTILITY SERVICES	11,778	10,500	10,500	11,800
403-542-450	INSURANCE	20,082	20,000	18,950	22,715
403-542-460	REPAIRS & MAINTENANCE	4,744	10,000	8,000	16,000
403-542-461	REPAIRS & MAINT.-BUILDINGS	-	-	-	2,000
403-542-462	REPAIRS & MAINT.-EQUIP.	1,892	2,000	2,000	2,000
403-542-463	REPAIRS & MAINT. VEHICLE	586	500	500	500
403-542-520	OPERATING SUPPLIES	2,112	1,900	1,400	275,900
403-542-522	FUEL AND OIL	116	100	100	100
403-542-540	DUES AND SUBSCRIPTIONS	330	368	330	368
403-542-620	CAP OUTLAY - BUILDINGS	24,250	-	24,069	-
403-542-630	CAP.OUTLAY/INFRASTRUCTURE	745	450,000	3,200	651,226
403-542-640	CAP. OUTLAY-MACH. & EQUIP	-	-	-	-
403-542-991	AD VAL TAX	-	-	-	-
<b>TOTAL COST</b>	<b><u>127,550</u></b>	<b><u>508,355</u></b>	<b><u>80,961</u></b>	<b><u>1,000,904</u></b>	

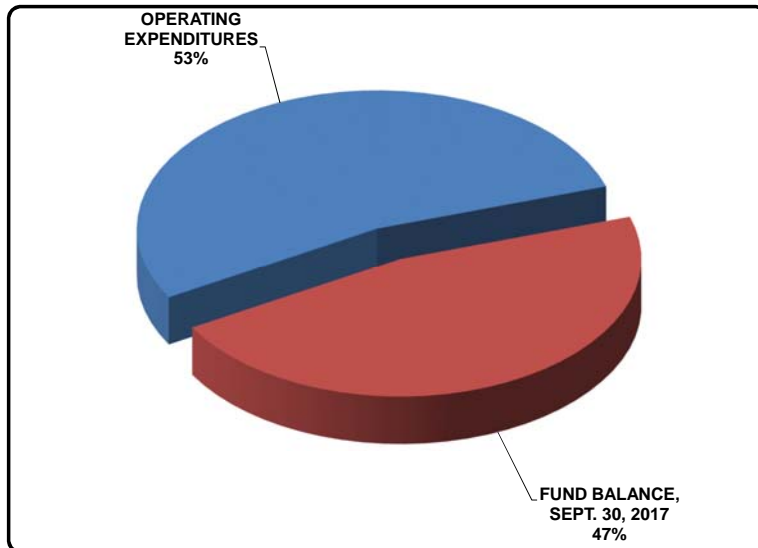
## STORMWATER MANAGEMENT - REVENUE AND EXPENDITURES

FISCAL YEAR 2017-18



<b>TOTAL SOURCES</b>	<b>\$ 428,084</b>
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	TOTALS	PERCENT REVENUES
FUND BALANCE, OCTOBER 1, 2016	\$ 178,984	41.81%
UTILITY CHARGES	99,000	23.13%
GRANTS	150,000	35.04%
MISCELLANEOUS REVENUE	100	0.02%
<b>TOTAL SOURCES</b>	<b>\$ 428,084</b>	<b>100%</b>



<b>TOTAL USES</b>	<b>\$ 428,084</b>
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	TOTALS	PERCENT EXPENSES
OPERATING EXPENDITURES	\$ 228,538	53.39%
FUND BALANCE, SEPT. 30, 2017	199,546	46.60%
<b>TOTAL USES</b>	<b>\$ 428,084</b>	<b>100%</b>

# PUBLIC WORKS - STORMWATER FUND

**GOALS:** To provide for the health, safety and welfare of residents by regular maintenance programs to insure the proper functioning of drainage systems and facilities.

Obtain grant and loan funding to improve drainage systems located in low or impaired areas of the City.

FISCAL YEAR	CLASSIFICATION	TOTAL COST
2016	ACTUAL	492,408
2017	BUDGET	63,908
2017	ESTIMATE	99,228
2018	ADOPTED	228,538

## OBJECTIVES:

Continue with inspection, monitoring, and cleaning procedures of all City catch basins, open channels, storm drains and other stormwater conveyance facilities to meet new Federal regulations as established by the NPDES Stormwater Permit Program.

Inspect underground facilities for leaks and repairs as needed.

Utilize private contractors to maintain retention ponds.

Continue the development of a city wide drainage infrastructure map.

## RESULTS:

Cleaner and safer storm drains, catch basins, and open channels will reduce the amount of pollutants entering the City's drainage system and retention ponds.

Maximum efficiency of nuisance water run-off.

Attractive and functional retention ponds at the least possible cost.

Provide an inventory of city-wide public and private drainage systems to ensure future flood protection.

## PUBLIC WORKS - STORMWATER

<b>STORMWATER MANAGEMENT FUND BUDGET SUMMARY</b>
--

	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	2018 ADOPTED
<b>FUND BALANCE, OCTOBER 1</b>	-	29,419	36,988	178,984
<b>ADD REVENUES:</b>				
404-331-361 FDEP STORMWATER ORANGE AVE	338,061	-	107,224	-
404-331-362 FDEP LP35074 ORANGE AVE	-		-	
404-334-362 SJWMD GRANT - CASSADY ST			35,000	
404-337-301 LAKE CNTY ORANGE AVE MATCH	88,650	-	-	-
404-337-302 LAKE CNTY LAKE YALE MATCH	-	-	-	-
404-384-300 SRF LOAN - ORANGE AVE	-	-	-	-
404-337-402 LCWA LAKE YALE MATCH	-	-	-	-
404-337-403 LCWA GRANT				150,000
404-343-700 STORMWATER UTILITY CHGS	102,685	99,000	99,000	99,000
404-361-100 INTEREST EARNED	-	100	-	100
<b>TOTAL</b>	529,396	99,100	241,224	249,100
<b>TOTAL REVENUES AVAILABLE</b>	<b>529,396</b>	<b>128,519</b>	<b>278,212</b>	<b>428,084</b>
<b>DEDUCT EXPENDITURES:</b>				
OPERATING EXPENSES	492,408	63,908	99,228	228,538
<b>TOTAL EXPENDITURES</b>	<b>492,408</b>	<b>63,908</b>	<b>99,228</b>	<b>228,538</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>36,988</b>	<b>64,611</b>	<b>178,984</b>	<b>199,546</b>



## PUBLIC WORKS - STORMWATER

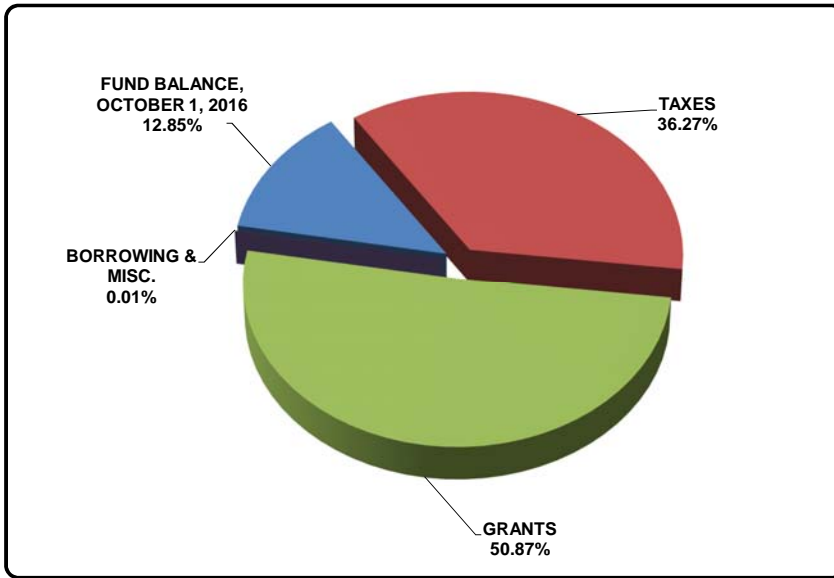
<b>PROGRAM: STORMWATER MANAGEMENT FUND</b>
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### LINE ITEM DETAIL

		2016	2017	2017	2018
		ACTUAL	BUDGET	ESTIMATE	ADOPTED
<b>SUPPLIES AND OTHER SERVICES:</b>					
404-538-311	PROFESSIONAL SRVC - LEGAL	40	-	320	-
404-538-314	ENGINEERING FEES	15,633	-	-	14,130
404-538-340	OTHER CONTRACT. SERVICES	17,867	19,500	19,500	19,500
404-538-420	POSTAGE	1	50	50	50
404-538-480	ADVERTISING PUB. NOTICE	149	-	-	-
404-538-540	DUES & SUBSCRIPTIONS	-	-	-	500
404-538-630	CAP.OUTLAY/INFRASTRUCTURE	455,421	-	35,000	150,000
404-538-710	DEBT SERVICE-PRINC - SRF LOAN	-	34,506	34,506	34,970
404-538-720	DEBT SERVICE-INT - SRF LOAN	3,297	9,852	9,852	9,388
	<b>TOTAL</b>	<b>492,408</b>	<b>63,908</b>	<b>99,228</b>	<b>228,538</b>
	<b>TOTAL COST</b>	<b>492,408</b>	<b>63,908</b>	<b>99,228</b>	<b>228,538</b>

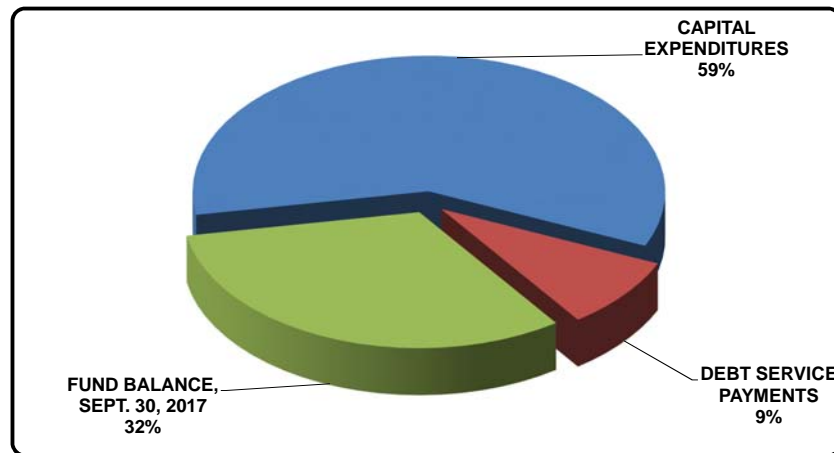
**CAPITAL IMPROVEMENT PROJECTS FUND**

**FISCAL YEAR 2017-2018**



<b>TOTAL SOURCES</b>	<b>\$</b>	<b>1,073,226</b>
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	<u>TOTALS</u>	<u>PERCENT REVENUES</u>
FUND BALANCE, OCTOBER 1, 2016	\$ 137,862	12.85%
TAXES	389,264	36.27%
GRANTS	546,000	50.87%
BORROWING & MISC.	100	0.01%
<b>TOTAL SOURCES</b>	<b>\$ 1,073,226</b>	<b>100%</b>



<b>TOTAL USES</b>	<b>\$</b>	<b>1,073,226</b>
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	<u>TOTALS</u>	<u>PERCENT EXPENSES</u>
CAPITAL EXPENDITURES	637,000	59.35%
DEBT SERVICE PAYMENTS	92,248	8.60%
FUND BALANCE, SEPT. 30, 2017	343,978	32.05%
<b>TOTAL USES</b>	<b>\$ 1,073,226</b>	<b>100%</b>

## PUBLIC WORKS - CAPITAL PROJECTS FUND

### INFRASTRUCTURE SALES TAX FUND

**GOALS:** Optimum utilization of Infrastructure Surtax funding in compliance with specific purposes as required and in accordance with Interlocal Agreement.

FISCAL YEAR	CLASSIFICATION	TOTAL COST
2016	ACTUAL	445,169
2017	BUDGET	759,354
2017	ESTIMATE	412,662
2018	ADOPTED	729,248

**OBJECTIVES:**

Purchase major capital equipment as needed, primarily through utilization of multi-year capital lease programs.

Provide for major Capital Projects as may be undertaken.

**RESULTS:**

Major equipment purchases are financed over 3-5 year programs with debt service paid from Infrastructure Surtax Revenues.

## PUBLIC WORKS - CAPITAL PROJECTS FUND

	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	2018 ADOPTED
<b>FUND BALANCE, OCTOBER 1</b>	<b>188,379</b>	<b>64,564</b>	<b>82,424</b>	<b>137,862</b>
<b>ADD REVENUES:</b>				
301-312-600 INFRASTRUCTURE SURTAX	339,214	360,000	368,000	389,264
301-334-390 MEDIAN IMPROVEMENT GRANT	-	238,647	-	250,000
301-334-390 SJWMD GRANT - CASSADY ST	-	35,000	-	-
301-334-390 FERDAP GRANTS	-	100,000	100,000	100,000
301-331-200 USDA GRANTS - POLICE	-	40,000	-	28,000
301-331-200 USDA GRANTS - FIRE	-	-	-	168,000
301-385-100 LOAN PROCEEDS	-	-	-	-
301-364-300 AUCTION PROCEEDS	-	-	-	-
301-361-100 INTEREST EARNED	-	100	100	100
<b>TOTAL REVENUES AVAILABLE</b>	<b>527,593</b>	<b>838,311</b>	<b>550,524</b>	<b>1,073,226</b>
<b>DEDUCT EXPENDITURES:</b>				
CAPITAL PROJECTS	300,002	707,025	369,514	637,000
DEBT SERVICE	145,167	52,329	43,148	92,248
<b>TOTAL EXPENDITURES</b>	<b>445,169</b>	<b>759,354</b>	<b>412,662</b>	<b>729,248</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>82,424</b>	<b>78,957</b>	<b>137,862</b>	<b>343,978</b>

## PUBLIC WORKS - CAPITAL PROJECTS FUND

### LINE ITEM DETAIL

		<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>
		ACTUAL	BUDGET	ESTIMATE	ADOPTED
<b>CAPITAL PROJECTS:</b>					
301-511-610	CAP OUTLAY-LAND - Legislative	37,099	-	-	-
301-513-610	CAP OUTLAY-LAND - Finance/Admin	-	-	-	-
301-513-620	CAP OUTLAY-BUILDINGS - Finance/Admin	35,900	25,000	14,563	20,000
301-513-640	CAP. OUTLAY-MACH. & EQUIP - Finance/Admin	-	36,748	36,748	-
301-521-620	CAP. OUTLAY-BUILDING IMPROVEMENTS-Police	-	40,000	40,000	-
301-521-640	CAP. OUTLAY-MACH. & EQUIP - Police	73,256	40,000	-	80,000
301-522-640	CAP. OUTLAY-MACH. & EQUIP - Fire	22,730	-	-	-
301-539-630	CAP.OUTLAY-INFRASTRUCTURE - Cemetery	30,600	-	-	-
301-541-630	CAP. OUTLAY-INFRASTRUCTURE - Rds & Streets	50,000	431,147	139,195	437,000
301-541-640	CAP. OUTLAY-MACH. & EQUIP - Roads & Streets	23,806	15,000	15,374	-
301-572-620	CAP OUTLAY - BLDG IMPROVEMENTS - Parks	441	100,000	100,000	100,000
301-572-630	CAP OUTLAY - INFRASTRUCTURE	3,000	-	-	-
301-572-640	CAP OUTLAY - MACH & EQUIP - Parks	23,170	19,130	23,634	-
<b>TOTAL</b>		<b>300,002</b>	<b>707,025</b>	<b>369,514</b>	<b>637,000</b>
<b>DEBT SERVICE:</b>					
2-301-519-712	DEBT SERVICE - CAPITAL LEASE - 12 PRINCIPAL	108,078	18,322	9,168	-
2-301-519-713	DEBT SERVICE - USB LOAN - PRINCIPAL	34,289	33,000	33,000	34,500
2-301-519-714	DEBT SERVICE - CAPITAL LEASE - PRINCIPAL FD	-	-	-	41,056
2-301-519-722	DEBT SERVICE - CAPITAL LEASE - 12 INTEREST	1,223	41	14	-
2-301-519-725	DEBT SERVICE - USB LOAN - INTEREST	1,577	966	966	1,600
2-301-519-726	DEBT SERVICE - CAPITAL LEASE - INTEREST FD	-	-	-	15,092
<b>TOTAL</b>		<b>145,167</b>	<b>52,329</b>	<b>43,148</b>	<b>92,248</b>
<b>TOTAL COST</b>		<b>445,169</b>	<b>759,354</b>	<b>412,662</b>	<b>729,248</b>

### CAPITAL OUTLAY DETAILS

301-513-620	City Hall South - Update Restrooms, Walls, and Floors	20,000
301-521-640	2 Police Cars	80,000
301-541-630	Street Paving and Improvements	122,000
301-541-630	FDOT Gateway Program	315,000
301-572-620	Cadwell Park Improvements	50,000
301-572-620	Pool Improvements	50,000
		<u>637,000</u>

**Accrual** – To increase or accumulate by regular growth, as interest on capital.

**Activity** – A specific and distinguishable unit of work or service performed.

**Ad Valorem Taxes** – Real estate and personal property taxes. Ad Valorem is defined by Webster’s New World Dictionary as “in proportion to the value”. The taxes are assessed on a portion of the value of the property. Local governments set the levy.

**Adjusted Final Millage** – Under Florida law, the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, such changes are very slight and the adjusted millage sometimes does not change from the levy set by the taxing agency.

**Aggregate Millage Rate** – The sum of all property tax levies imposed by the governing body of a county. State law limits the aggregate rate for a county or municipality to \$10 per \$1,000 worth of assessed taxable value.

**Assessment** – The value for tax purposes determined by the property appraiser for a given piece of real or personal property.

**Assets** – Property that has monetary value.

**Audit** – A review of the City’s accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law and City ordinance. It is a test of management’s internal accounting controls and is intended to:

- Ascertain whether financial statements fairly present financial position and results of operation,
- Test whether transactions have been legally performed,
- Identify areas for possible improvements in accounting practices and procedures,

- Ascertain whether transactions have been recorded accurately and consistently, and
- Ascertain the stewardship of officials responsible for governmental resources.

**Beginning Balance** – The residual non-restricted funds brought forward from the previous fiscal year (ending balance).

**Bond** – A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds typically are used for long-term debt.

**Budget (Operating)** – A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is sometimes used to denote the officially approved expenditure ceiling under which a government and its departments operate.

**Budget Calendar** – The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

**Budget Document** – The official written statement prepared by the finance department and supporting staff which presents the proposed budget to the legislative body.

**Budget Message** – A general discussion of the proposed budget presented in writing as a part of or supplement to the budget document as presented in writing by the City Manager to the City Council. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the Finance Director.

**Budgetary Control** – The management of a government or enterprise in accordance with an approved budget for the purpose of keeping

expenditures within the limitation of available appropriations and available revenues.

**Budgetary Expenditures** – Decreases in net assets. In contrast to conventional expenditures, budgetary expenditures exclude amounts represented by noncurrent liabilities.

**Capital Assets** – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Budget** – A plan of proposed capital expenditures and the means of financing them, usually based on the first year of the capital improvement program (CIP) and typically enacted as part of the complete annual budget which includes both operating and capital outlays.

**Capital Improvement** – Replacements, additions or improvements to facilities with a unit cost in excess of \$750 and a useful life of one or more years. Items with a unit cost of less than \$750 will be charged to operating expenditures.

**Capital Improvement Program** – A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

**Capital Outlay** – The cost of acquiring or improving land, buildings, equipment, furnishing, etc. with a unit cost in excess of \$750 and a useful life of one or more years. (See Capital Improvement)

**Capital Projects** – Projects that purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

**Contingency Funds** – Funds that are not earmarked for a specific purpose and may be used for emergency expenses or to make up costs overruns during a budget year.

**Cost** – The amount of money or other consideration exchanged for property, services, or an expense.

**Current** – A term denoting the operation of the present fiscal period, as opposed to past or future periods. It often is used to refer to items likely to be used up or converted into cash within one year.

**Debt Service** – The expense of retiring debts such as loans and bond issues, it includes principal and interest payments, and administrative costs for paying agents, registrars, and escrow agents.

**Debt Service Reserve** – A fund used to pay debt services of revenue bonds if the sources of the pledged revenues do not generate sufficient funds to satisfy the debt service requirements. It is funded in whole or in part from the proceeds of the bonds or is allowed to gradually accumulate over a period of years through required payments from the pledged revenues.

**Department** – A basic organizational unit which is functionally unique in its service delivery established to efficiently meet the needs of the citizens.

**Depreciation** – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. That portion of the cost of a capital asset which is charged as an expense during a particular period.

**Encumbrance** – A commitment of funds against an appropriation, it may be in the form of a purchase order or contract; until such time as the goods or services are received. The commitment is referred to as an encumbrance.

**Enterprise Fund** – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full cost of providing the goods or services to be financed primarily through charges and fees, thus removing the expense from the tax rate.

**Expenditures** – Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered, whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

**Expenses** – Decreases in net total assets. Expenses represent the total cost of operations during a period, regardless of the timing of related expenses.

**Fees** – Charges for services that are based upon the cost of providing the service.

**Final Millage** – The tax rate adopted in the final public hearing of a taxing authority.

**Fiscal Year** – The twelve-month financial period used by the City that begins October 1 and ends September 30 of the following calendar year. The year is represented by the date on which it ends. Example: October 1, 2017 – September 30, 2018, which would be fiscal year 2018.

**Full-Time Equivalent (FTE)** – A measure of effective authorized position, indicating the percentage of time a position or group of positions is funded. It is calculated by equating 2,080 hours per year with the full-time equivalent of one position; thus one position would have an FTE of 1.0, or 100 percent.

**Function** – A major class or grouping of tasks directed toward a common goal, such as improvements to public safety, improvement of the physical environment, etc.

**Fund** – A set of interrelated accounts that records assets and liabilities related to a specific purpose. In addition, a sum of money available for specified purposes.

**Fund Balance** – The amount available within a fund at the close of the fiscal year that can be carried over as a revenue for the upcoming fiscal year.

**General Fund** – The governmental accounting fund supported by Ad Valorem (Property) taxes,

licenses and permits, service charges, and other general revenues to provide for operating services.

**Goal** – A statement that describes the purpose toward which an endeavor is directed, such as a target or target area.

**Grant** – A contribution of assets by one government unit or other organization, to another. Typically, these contributions are made to local governments. Grants are usually made for specified purposes.

**Interfund Transfer** – Transfers among funds. These are utilized to track items for management purposes. They represent a “double counting” and, therefore, are subtracting when computing a “net” operating budget.

**Internal Control** – A plan of organization for purchasing, accounting, and other financial activities, which among other things, provide that:

- The duties of employees are subdivided so that no single employee handles a financial action from the beginning to end,
- Proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed, and
- Records and procedures are arranged appropriately to facilitate effective control.

**Investment** – Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments.

**Levy** – The total amount of taxes, special assessments, or charges imposed by a government.

**Liability** – Debt or other legal obligations, arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future



date. Note: The term does not include encumbrances.

**Local Option Gas Tax** – An ordinance of the County Commission of Lake County, Florida pursuant to section 336.025(1) (b), F.S. levying and imposing a local option fuel tax of 6 cents upon every gallon of motor fuel sold in the County of Lake with the proceeds from sales tax being distributed as provided by law. Beginning January 1, 2000 an additional 5 cent was levied and imposed upon every gallon of motor fuel oil, excluding diesel.

**Mandate** – Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action, as a direct order or that is required as a condition of aid.

**Maturities** – The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

**Mill** – 1/1000 of one dollar; used in computing taxes by multiplying the rate times the taxable value divided by 1,000. Example: Millage rate of \$4,198 per thousand, taxable value of \$50,000/\$1,000 = \$50 x \$4,198 = \$209.90.

**Modified Accrual Basis** – The basis of accounting under which expenditure other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

**Object Code** – An account to which an expenditure is recorded in order to accumulate and categorize the various types of payments that are made by government. These are normally grouped into personal services, operating, capital and other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida Uniform Accounting System.

**Objective** – Something toward which effort is directed. A strategic position to be attained or purpose to be achieved.

**Operating Costs** – Operating and Maintenance costs. These are the expenses of day-to-day operations and exclude personal services and capital costs.

**Operating Expenditures** – Expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel; they exclude capital costs. Also, known as operating and maintenance costs.

**Operating Fund** – Major portion of a budget. It details the expenses of day-to-day operations.

**Other Expenditures** – Includes items of a non-expense or expenditure nature such as reserves, transfers to other funds and debt service.

**Performance Measures** – Quantitative measures of work performed within an activity or program (e.g., total miles of streets cleaned). Also, a specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).

**Personal Services** – Costs related to compensating employees including salaries, wages, taxes, and benefits costs.

**Property Appraiser** – Elected county official responsible for setting property valuations for tax purposes and preparing the annual tax roll.

**Proposed Millage** – The tax rate certified to a property appraiser by each taxing agency within a county. Proposed millage is to be sent to an appraiser within 30 days after a county's tax roll is certified by the State Department of Revenue and is listed on notices sent to property owners. No taxing agency may approve a levy that is larger than the one it originally proposed.

**Purchase order** – A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified

service for a stated estimated price. Outstanding purchase orders are called encumbrances.

**Real Property** – Land and buildings and other structures attached to it that are taxable under state law.

**Reserve** – An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

**Revenue** – Funds that a government receives as income. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments. The term designates an increase to a fund's assets which does not increase a liability (e.g., proceeds from a loan), does not represent a repayment of an expenditure already made, does not represent a cancellation of certain liabilities, and does not represent an increase in contributed capital.

**Revenue Estimate** – A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

**Revenue Sharing** – Federal and State funds allocated to local governments.

**Rolled Back Rate** – That millage rate which, when multiplied times the 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 virtue of reassessment, 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/annexation added to the roll during the year provides the only source of additional tax revenue if the rolled back rate is levied.

**Sales Tax** – This is a half-cent tax collected by the State on taxable sales within the county. Collections are allocated to the county and cities within the county through a formula based on population.

**Source of Revenue** – The point of origin of a particular revenue or group of revenues.

**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** – A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Street Lighting District** – A revenue source derived from funds received by the City from residents of a special district established to finance street lighting.

**Tax Base** – The total property valuations on which each taxing agency levies its tax rate.

**Tax Roll** – The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) of each year.

**Tax Year** – A calendar year. The tax roll valued as of January 1 is used in figuring the tax revenue for the annual budget. The tax bills to be mailed by November 1 represent the property taxes due for the current calendar year.

**Tentative Millage** – The tax rate adopted in the first public budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the second budget hearing.

**Uniform Accounting System** – The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

**Unit Cost** – The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

**User (Fees) Charges** – The payment of a fee for direct receipt of a public service by those individuals benefiting from the service.

**Vision** – The most desirable future state.

**Yield** – The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.