

# *City of Lighthouse Point*

*Florida*



**Fiscal Year 2016/17 Proposed Budget**





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June 21, 2016

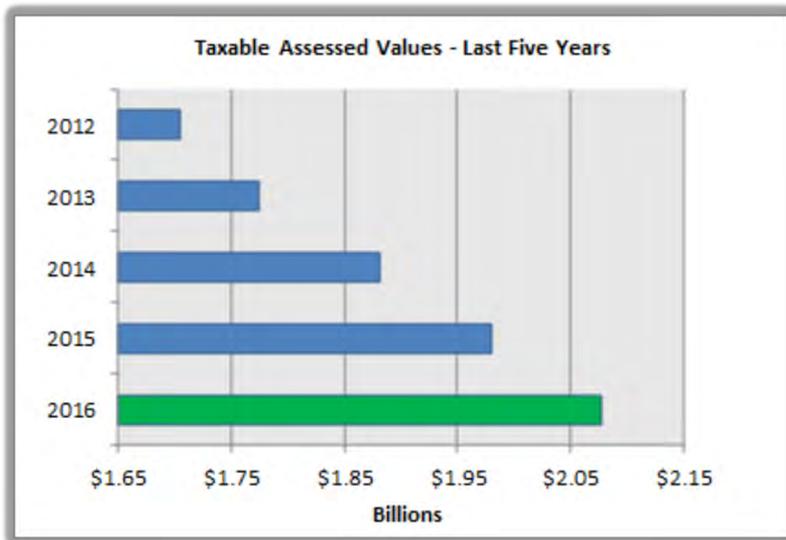
Commission President and Members of the City Commission:

In accordance with Section 2-202 of the City of Lighthouse Point Code, I am herewith submitting for your consideration the proposed operating and capital budget for Fiscal Year 2016/17. This budget sets forth the fiscal plan for the delivery of City services to our residents and businesses beginning October 1, 2016.

**Budget Overview**

**Millage Rate**

Economic conditions affecting the City of Lighthouse Point have improved significantly, as property values have been rising steadily since FY 2011/12. As with the last five years, the tax base for fiscal year 2016/17 has increased. The proposed



operating millage rate is 3.5893 mills, unchanged from the current rate. This operating millage rate has been in place since fiscal year 2011/2012. The debt service millage rate is estimated to decrease to 0.1999. Therefore, the total millage rate assessed against properties is anticipated to be 3.7892, a decrease of 0.36% when compared to the current fiscal year. As taxable property values continue to increase, we can use a lower millage rate to meet annual voted debt service requirements. Although the proposed operating millage rate stays the same, the City is required to advertise a tax increase whenever it is set above the roll-back rate, since levying this rate will generate an increase in tax revenues. These estimated millage rates are based upon

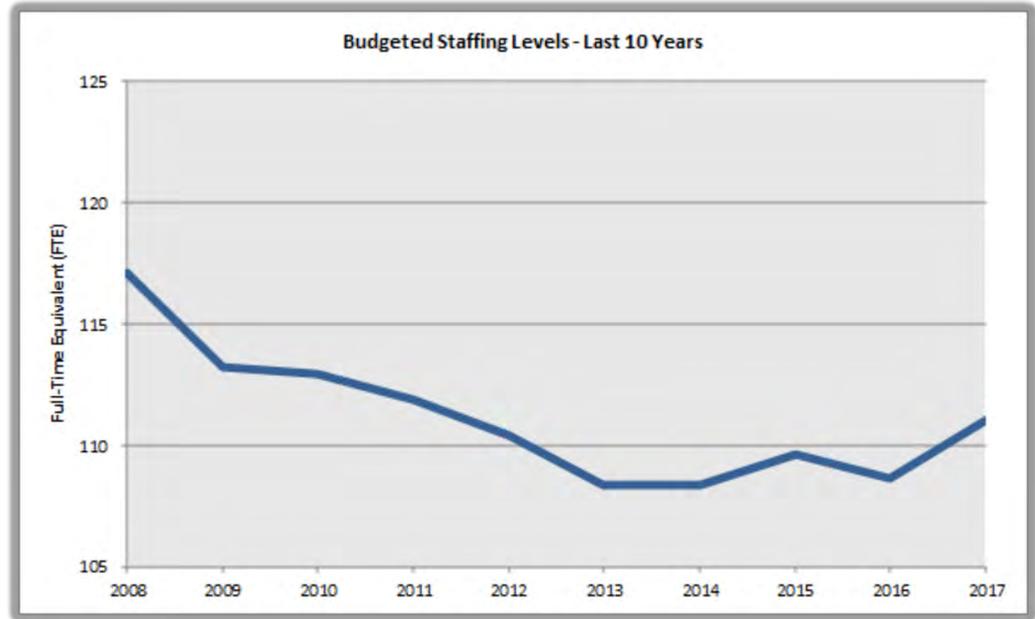
preliminary numbers from the Broward County Property Appraiser's Office. The July 1 certified values will be used for setting the preliminary millage rates, and the proposed rates are our best estimate at this point.

**Personnel**

Approximately 79% of City revenues are proposed to be spent on salaries and benefits in FY 2016/17. Municipal services are typically labor intensive, as cities must deliver the expected high level of Law Enforcement, Fire Protection, Emergency Medical Services, Public Works, Recreation, Library, Code Enforcement, Building Safety, and Administrative functions. Total staffing increased due to changes in part-time staffing and the addition of one position in the Building Department, which will be discussed later.

## Mayor's Budget Message

The proposed budget provides for contractually obligated labor requirements, that includes competitive compensation for all bargaining-unit employees in accordance with the established pay plans, and a 3% salary increase is being proposed for management and exempt employees. The proposed budget includes a projected 15% increase in health insurance, 5% increase in workers' compensation insurance rates, and a 5% increase in property and liability insurance premiums. Those rates will be finalized later this Summer. Life and long-term disability rates are contractually set at the same rate through next fiscal year, but the monthly premiums are likely to increase since they are directly tied to employee salaries.



### ***Significant Revenues***

The key to a balanced budget is finding sufficient revenue to keep up with rising costs, such as salaries and benefits, utilities, and insurance. It is understood that costs are continually on the rise, but the City's major revenue streams do not necessarily keep pace. Additionally, certain revenues may be reduced or eliminated through legislation enacted at higher levels of government, a decision that is out of the hands of municipalities. Therefore, it is appropriate and financially responsible to diversify revenues as much as possible. As it stands, the City's five largest revenue line items comprise over 74% of the General Fund budget.

The City's operating millage rate is proposed to remain at the same, and with the increase in assessed property values, the City will receive more Ad Valorem revenue. Therefore, the fiscal year 2016/17 budget for Ad Valorem revenues has increased when compared with the fiscal year 2015/16 adopted budget. Additionally, other major revenue categories have been on an upward trend, including Electric Franchise Fees, Communications Services Tax, and Half Cent Sales Tax. The major impact of these rising revenues is a reduced reliance on budget surplus to balance the budget.

### ***Rates and Fees***

There are no recommended increases to either of the existing Non-Ad Valorem Assessments for Fire Rescue and Stormwater Improvement. The Stormwater Fund has continued to build a healthy fund balance to be used for future rehabilitation of the drainage infrastructure, however a significant amount of that balance was spent in FY 2015/16 on Stormwater projects.

The budget proposal also includes no increase in the rates for Residential Garbage and Trash removal. However, the City is currently in process of establishing an assessment for Garbage and Trash removal, to be collected on the tax bill, along with the Ad Valorem levy and the other assessments. This proposal is discussed in more detail in the Garbage and Trash Fund section.

In Fall 2014, the City Commission approved a comprehensive update to the City's fee schedule for various services including Planning, Building and Permitting, Inspections, Emergency Medical Transports, and other general items. Most, if not all, of these fees are designed to recover the City's administrative and labor cost associated with providing services. An additional update to the schedule was approved by the City Commission in early 2016, adjusting most of the Recreation fees, including sports league registration and camp activities, putting them more in-line with the actual costs of providing those services. No additional adjustments to the fee schedule are being recommended as a part of this proposed budget.

### ***Balanced General Fund Budget***

A further indication of the City's strong financial health is evidenced by the balancing of the General Fund budget with no use of prior-year budget surplus, which is General Fund surplus balances that have been carried forward from prior years. This budget surplus has been available because of the City's tradition of conservatively projecting revenues and carefully expending tax dollars. The City has recovered from the economic downturn that began in 2007, as property values continue steadily on their upward path, allowing the City to reduce its reliance on budget surplus to balance the budget. The January 1, 2016 taxable values, used to estimate ad valorem revenues in this budget, are at their highest since FY 2008/09, but still remain below the peak taxable values before the recession. As a result of this economic recovery, the proposed budget for FY 2016/17 is completely balanced with no reliance on prior-year budget surplus.

### ***Overview of Expenditures—All Budgeted Funds***

City expenditures are comprised of Salaries and Benefits, Operating Expenditures, Capital Improvements, Debt Service, and Transfers between funds. The budget projection for FY 2016/17 indicates a decrease in total expenses of approximately 6.1% from the current year projection for all City funds.

Salaries and benefits comprise 79% of the City's General Fund budget, which is common in local government. There are also a small number of positions budgeted to the Tennis Center Fund. Union contracts currently in place define the rate of salary increases for bargaining-unit employees, and management has responsibility to ensure adequate staffing levels. The cost of benefits are determined by the number of employees, salaries, level of benefits provided, and rates charged by insurance companies or other entities. The overall cost of salaries and benefits increased by 5.1% compared with the current year projection, and the contributing factors will be discussed later in more detail.

Operating costs are comprised of Professional and Contractual Services, Utilities, Repair and Maintenance, Insurance, Travel, Education, and all other Operating Supplies and Services. General Fund operating expenditures are budgeted below the current year projection, a reduction of \$145,344 (6.2%). The other funds also saw decreases in this category.

Capital improvements include the replacement of aging equipment, vehicles, and infrastructure. The City has already begun to modernize its technology infrastructure, and will continue to do so, going forward. The budget proposal contains a request for a server virtualization project that will use several high-powered servers to replace most of the City's aging, stand-alone servers. This project will bring dramatic changes to the back-end technology operation, and which will result in increased performance. Additionally, there are significant projects underway in the Stormwater Fund in the current year, as well as a City-wide paving project.

Debt service costs remain low, as the City uses debt sparingly for capital purchases and improvements. The budget plan includes capital lease financing for the purchase of vehicles including new Police patrol units, as well as equipment for Police, Public Works, and Recreation. This will increase the City's annual debt service costs, however using financing aligns the cost of assets with their use over time. The City also has outstanding notes payable of approximately \$3 million, which were part of a General Obligation Bond issue in 2002, refinanced in 2012 at a lower interest rate and will mature in 2022.

# Mayor's Budget Message

Finally, Interfund Transfers are higher than the previous year. The transfer from the Garbage and Stormwater Funds to the General Fund remain at the same level, and the purpose is to recover administrative costs incurred by City staff in dealing with issues associated with those operations. The General Fund transfer to Tennis Center Fund also increased to provide for a balanced Tennis Center budget.

## Overview of General Fund Revenues

The General Fund accounts for nearly all of the City's basic operating units. Nearly half of General Fund revenue is comprised of Ad Valorem Taxes, and other major revenue sources include the Fire Assessment, Utility Service Taxes, Intergovernmental Revenues, and Franchise Fees.

Revenue Source	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
Ad Valorem Taxes	\$ 6,169,049	\$ 6,513,867	\$ 6,760,450	\$ 6,865,000	\$ 7,170,440	\$ 305,440	4.4%
Gas Tax	181,932	185,685	185,000	191,695	189,000	(2,695)	-1.4%
Franchise Fees	862,848	874,245	916,000	876,000	936,000	60,000	6.8%
Utility Service Taxes	2,260,188	2,353,012	2,371,500	2,377,000	2,434,333	57,333	2.4%
Local Business Tax	63,432	67,587	64,000	70,000	65,000	(5,000)	-7.1%
Permits	643,781	845,554	670,500	980,625	795,500	(185,125)	-18.9%
Intergovernmental	1,096,868	1,147,394	1,105,000	1,156,940	1,155,000	(1,940)	-0.2%
<b>Charges for Services</b>							
City Clerk	34,565	51,423	37,050	43,250	41,000	(2,250)	-5.2%
Police	43,864	41,641	35,000	36,200	36,200	-	0.0%
Fire	223,182	283,597	283,300	282,800	280,300	(2,500)	-0.9%
Library	3,490	3,065	3,150	3,150	3,150	-	0.0%
Recreation	54,725	64,924	57,000	79,500	83,500	4,000	5.0%
Fines and Forfeitures	293,935	180,951	96,350	326,850	101,350	(225,500)	-69.0%
Special Assessment	613,342	613,863	610,000	610,000	610,000	-	0.0%
Miscellaneous	166,845	130,854	116,000	176,000	116,000	(60,000)	-34.1%
Other Sources	535,533	409,182	302,370	322,815	444,719	121,904	37.8%
Use of Budget Surplus	112,786	(11,985)	40,000	(126,783)	-	126,783	-100.0%
<b>Total Revenues</b>	<b>\$ 13,360,364</b>	<b>\$ 13,754,858</b>	<b>\$ 13,652,670</b>	<b>\$ 14,271,042</b>	<b>\$ 14,461,492</b>	<b>\$ 190,450</b>	<b>1.3%</b>

## Taxes

**Ad Valorem Taxes** - The City is authorized under State Statute to levy up to 10 mills of property tax for operating purposes. The proposed millage rate is 3.5893, which is the same rate as FY 2015/16. This rate is predicated upon the preliminary taxable value amounts issued by the Broward County Property Appraiser for June 1. The final tax base values for budgeting purposes will not be issued until July 1, however the June 1 numbers show a net increase in the assessed values of 5.16%, equating to nearly \$410,000 in additional budgeted revenue,

Total Millage Rate - All Taxing Entities		
Taxing Entity	FY2016 Rate	% of Bill
Lighthouse Point	3.8028	19.80%
Broward County	5.7230	29.80%
School Board	7.2740	37.87%
Children's Services Council	0.4882	2.54%
North Broward Hospital District	1.4425	7.51%
Fla. Inland Navigation District	0.0320	0.17%
S. Fla. Water Mgmt. District	0.3551	1.85%
Hillsboro Inlet	0.0860	0.45%
<b>Totals</b>	<b>19.2036</b>	<b>100.00%</b>

using the same millage rate. The 4.4% increase in ad valorem revenues in the chart above is comparing the FY 2016/17 budget to the current year projected actual, which includes collections of delinquent taxes. The City continues to have one of the lowest operating millage rates among the cities in Broward County. The City's operating millage rate makes up less than 20% of the tax bill in Lighthouse Point.

**Gas Taxes** - The City receives a share of gas taxes levied by Broward County based upon its population relative to other incorporated cities in the County, and the taxes are levied as pennies per gallons of fuel sold. This revenue source, which is based on fuel consumption, has been steady during the past several years even as fuel prices have fluctuated. The FY 2016/17 budget projection is 1.4% below the current year projection.

**Franchise Fees** - The City receives Franchise Fees from Florida Power and Light (FP&L) and Waste Management in exchange for allowing them the right to conduct business in the City's rights-of-way. The projection for next year is based upon actual collections in recent years, and FPL is scheduled to increase rates on Jan. 1, 2017, which will increase Franchise Fee collections. As a result, revenues are expected to increase by 6.8% over the current year projection.

**Utility Services Tax** - This category includes City taxes on sales of utilities, such as electricity, propane, natural gas, water, and communications services. The primary revenue generator is Electricity Utility Tax from FP&L, which has a tax rate of 6% and proposed revenue of \$1,183,333. This represents an increase of 4.3% over the current year projected actual, and a part of this increase is due to the proposed FP&L rate increase. Also included in this category is the Communications Services Tax, with a rate of 6.22% and proposed revenue of \$750,000, a 1.4% increase over the current year projection. Water Utility Taxes are levied at 10% for consumption in the Broward County, Pompano Beach, and Deerfield Beach utility systems and are budgeted at \$452,500 for FY 2016/17, virtually no change from the current year projected amount. Propane and Gas taxes represent the smallest collections and are forecasted to stay the same, based on prior year trends.

**Licenses and Permits** - This revenue is generated from local business taxes and construction permits and fees. Building activity in the City is currently at its highest level in years, due to changes in the economy. There is an unusually high number of permits for single family home demolition and rebuilds, due to the City's reputation for being one of the premier communities in South Florida. The current year projection for permits and plan reviews is on pace for nearly \$1 million, and the FY 2016/17 budget is based upon is projected at \$795,500, as it is not certain the current building trend will continue. Plan review revenues are budgeted at a 3.2% decrease from current year projected, although 4.7% higher than the current year adopted budget. Construction permits and fees are solely intended to generate revenue for the full recovery of building inspection and safety for new construction and improvements, and no portion generates general revenue for any other operating purpose.

**Intergovernmental** - These revenues are derived from other governmental units including Federal, State, and Broward County grants. Most of this revenue is comprised of distributions from the State of Florida, which includes State Revenue Sharing that is authorized by Florida Statutes and collected by the State, distributed to all municipalities based upon formulae that use population as a key variable.

The proposed budget includes \$1,049,000 in State distributions, including State Revenue Sharing (\$295,000), Half-Cent Sales Tax (\$685,000), as well smaller items like Alcoholic Beverage Licenses, Motor Fuel Rebates, and Firefighter Supplemental Pay. Additionally, the budget includes the Community Development Block Grant (CDBG) Program through Broward County with the City receiving \$25,000 and additional federal Bulletproof Vest Partnership revenue. No revenue is projected from State grants for FY 2016/17. Should grant revenues become available, the City Commission would be asked to appropriate the specific amount during the fiscal year.

Broward County revenue sharing includes approximately \$42,000 for the Enhanced Marine Law Enforcement Grant (EMLEG), \$23,000 for County Gas Tax Sharing for the Community Bus service, and \$12,000 County local business taxes.

### *General Fund Revenues (continued)*

**Charges for Services** - In order to deliver services expected by the community, the City has established a schedule of Charges for Services. Revenues in this category are fairly stable. The most significant of these services in terms of revenue generated are Ambulance Transport Fees (\$252,500) and Recreation Department Summer Camp fees (\$49,500). After analysis of current Recreation program offerings and the rates that were historically charged, the Recreation Director requested an increase to a portion of the fee schedule, which was approved by the City Commission and implemented during FY 2015/16. These changes keep the City's Recreation programs on par with neighboring communities, in both the services offered and their cost. The FY 2016/17 projection includes a total Charges for Services budget of \$444,150.

**Fines and Forfeitures** - Fines are levied against violations settled in Broward County Court, parking citations, code enforcement violations, and overdue library books. Total fines and forfeitures projected for FY 2015/16 are \$326,850 based on year-to-date receipts, and this is significantly higher than the FY 2014/15 actual collections of \$157,606. The current year includes much higher than expected collections of routine fines and cases settled, included one very large settlement negotiated by the City. As a result, the City is transferring a large portion of these fines to its Infrastructure Fund, to be used for future improvements. The primary intent of any fine is to achieve compliance with the City Code rather than generate a revenue stream to balance the budget. The City is conservative in budgeting for fines, especially Code Enforcement, and the budget for FY 2016/17 for all fine revenues is \$101,350.

**Special Assessment** - The City levies a non-ad valorem special assessment on the annual property tax bill to partially fund the City's fire prevention and suppression programs. The current annual assessment for a single-family dwelling in the City is \$90.34. The proposed budget anticipates no changes to current rates, based on the current methodology. This rate was the lowest adopted fire assessment rate in Broward County for FY 2015/16, and it is expected that it will remain the lowest rate for the coming year. The total assessment revenue would likely offset under 25% of the cost of Fire Rescue services. The City Commission will be asked to approve the preliminary FY 2016/17 assessment in a separate action in July. Rate charges to residential, commercial, and institutional parcels are projected to generate approximately \$610,000.

**Miscellaneous** - Revenues in this category include interest earnings, sale of surplus assets, contributions and donations, and other general revenue items. Interest earnings are projected to remain stable, as the City's investments are primarily focused on preservation of principal, and include insured certificates of deposit, money market accounts, and government-agency securities. Projections for sale of surplus property and miscellaneous contributions are based upon actual receipts to date and projected activity for the next fiscal year. This revenue includes a projected salvage value of \$20,000 for disposal of various equipment, including several vehicles and other retired assets/equipment. Contributions are received for recreation activities and from community organizations that regularly make generous donations to enhance City services.

**Other Sources** - This category includes transfers from other City funds, as well as loan proceeds when capital outlay items are budgeted. The Transfers In request for FY 2016/17 is \$153,719, which includes administrative cost allocations of \$55,000 each from the Garbage and Trash Fund and Stormwater Fund, as well as \$25,000 from the Infrastructure Fund to support general IT improvements. The administrative cost allocations represent those funds' proportionate share of the cost for the City Administrator, the Finance Department, and the Public Works Department to administer those activities and resolve significant issues. The proposal also includes a transfer from the Marine Fund of \$18,719 to replace an engine on the Police Marine Patrol Boat. The proposal also includes capital lease financing in the amount of \$291,000 to fund the purchase of the new vehicles and equipment and continued IT Infrastructure updates.

**Use of Budget Surplus** - The proposed budget includes no use of prior year budget surplus, and the current year's operations are projected to end with a surplus. Based on the projections used in preparing this proposed budget, the City should end the current fiscal year with a contingency balance of over \$5 million, which is comprised of the minimum contingency amount required by City Commission policy, and funds assigned for hurricane recovery and emergency bridge replacement or repair.

This contingency projection requires an estimation of the level of nonspendable balance (prepayment of insurance premiums in September for the following fiscal year) and encumbrances for services or products ordered but not yet received by September 30. Although the 2015/16 adopted budget included the use of \$40,000 of prior year surplus, the City has not actually used any of the appropriated budget surplus, and the City Administration projects that this year will end with a surplus of over \$100,000.

### Overview of General Fund Expenditures

The General Fund is the primary operating fund of the City. The Police and Fire Departments make up the largest portion of the overall budget, followed by Public Works, Support Services, and Finance/Administration.

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopt. Budget	FY 2016 Projected	FY 2017 Proposed	Chg from FY16 Proj	
						\$	%
City Commission	\$ 83,481	\$ 102,412	\$ 68,114	\$ 86,752	\$ 100,904	\$ 14,152	16.3%
Mayor	38,559	50,413	47,522	47,682	45,611	(2,071)	-4.3%
Finance/Administration	710,442	710,266	713,663	761,001	736,734	(24,267)	-3.2%
City Attorney	122,390	158,122	132,500	140,000	135,270	(4,730)	-3.4%
Support Services	669,593	672,467	813,669	736,362	984,161	247,799	33.7%
Police Department	4,687,469	4,904,200	5,016,028	5,026,032	5,311,763	285,731	5.7%
Fire Department	3,954,493	3,680,853	3,637,583	3,719,647	3,872,095	152,448	4.1%
Building Division	491,922	629,201	545,707	570,111	586,416	16,305	2.9%
Code Enforcement	299,539	249,970	257,404	262,863	272,175	9,312	3.5%
Public Works	1,418,085	1,357,747	1,392,742	1,798,075	1,359,432	(438,643)	-24.4%
Community Bus	46,026	43,470	48,339	42,884	43,654	770	1.8%
Library	326,454	342,432	364,912	375,169	381,830	6,661	1.8%
Recreation	511,909	853,305	614,487	705,290	631,447	(73,843)	-10.5%
<b>Total Expenditures</b>	<b>\$ 13,360,364</b>	<b>\$ 13,754,858</b>	<b>\$ 13,652,670</b>	<b>\$ 14,271,868</b>	<b>\$ 14,461,492</b>	<b>\$ 189,624</b>	<b>1.3%</b>

#### **City Commission**

Costs in this department include the City's labor attorney, legal advertising, election expenses, funding for local organizations that provide service to the community, and modest compensation for elected officials. The budget contains a contribution of \$9,768 to the Area Agency on Aging and \$1,000 to Broward Regional Health Planning Council. The proposed budget is 16.3% higher than the current year projected total since election expenditures are budgeted for March 2017, and there was no election in the current fiscal year.

#### **Mayor**

This budget provides for the Office of the Mayor including compensation, City newsletters, promotional activities, and City memberships in the Florida and Broward League of Cities. The proposed budget is \$45,611, approximately 4.3% lower than the current year due to lower newsletter expenses.

#### **Finance and Administration**

This budget includes the City Administrator, the City Clerk's Office, and the Finance Department. The proposed budget for FY 2016/17 is 3.2% below the FY 2015/16 projected actual, as there were several software upgrades and the purchase of a Document Management System in the current year, along with the purchase of two replacement computers for Finance staff.

## *General Fund Expenditures (continued)*

### **City Attorney**

The City Attorney provides comprehensive legal services to the City, and advises officials on a variety of matters. The proposed budget includes the retainer fee plus a 3% increase, along with funding for special items not covered by the retainer. The City also hires special counsel whenever necessary and appropriate.

### **Support Services**

This department includes life and disability insurance premiums for all full-time City employees, property and liability insurance for City assets, capital lease payments, and the contract for IT services and other IT hardware/software expenditures. The recommended budget assumes a 5% increase in premium rates for property and liability insurance with the anticipated offer from the City's insurance carrier. There is also an assumed 5% increase in costs for life and long-term disability, which is due to higher employee salaries. Finally, debt service payments will increase with the financing of several purchases and projects in FY 2016/17.

During FY 2014/15, the City Administration contracted with Calvin, Giordano & Associates to manage the City's information technology infrastructure and provide support for all employee computers and equipment. The firm provides one full-time employee on-site to handle day-to-day issues, as well as special projects on an as-needed basis. The contract for FY 2016/17 will cost \$107,150, and the City has committed \$25,000 in the next fiscal year for general technology updates, in addition to other budgeted projects, including server virtualization and security cameras. The server virtualization project will consolidate most City servers into one powerful and efficient system, tying all City sites into one data center, and reduce administrative costs involved with managing the City's technology systems. A multi-site security camera system has been requested to replace the current aging and obsolete cameras and digital video recorder. Both of these technology projects will be funded by capital lease proceeds.

### **Police**

The Police Department budget includes Patrol Officers, Detectives, Station House Officers for Dispatch, School Crossing Guards, and General Administrative staff. Services include Patrol, Community Policing, and Criminal Investigations. The proposed FY 2016/17 budget is 5.7% higher than the projected actual for FY 2015/16. The budget provides pay increases for Police Officers in accordance with labor agreements as well as a cost of living adjustment for exempt employees. The proposed budget also includes increases in the cost of benefits, including health insurance, and workers' compensation premiums. The Police Chief has requested the replacement of three patrol vehicles, funded through capital lease financing. There is also a request to replace the engines on the Marine Patrol Boat, one funded by the Marine Fund and the other through a local grant. The Police Chief will also formally present a request for the use of Forfeiture Funds independent of this budget proposal and seek Commission approval for those expenditures.

### **Fire-Rescue**

The Fire-Rescue Department provides Fire Prevention, Fire Suppression, Emergency Medical Services, CPR trainings, and community outreach programs. The proposed budget is 4.1% higher than the current fiscal year's projection, mainly due to increases in salary and benefit costs. There is no change in the authorized staffing level. Each of the front line and backup units have been replaced in recent years, so it will be some time before the next round of replacements. The budget request includes a replacement administrative vehicle for the Assistant Fire Chief, and several sets of turn-out gear.

### **Building**

The Building Department provides Building Permit Processing, Inspections, Plans Review, and Zoning Administration. The City's permit revenue is intended to offset all costs of the permitting operation over time but not necessarily within the same fiscal

year. The proposed operating budget is 2.9% higher than the current year adopted budget, and this is mainly due to a forecasted increase in permitting activity due to recent development trends. There was one full-time position allocated 75% to the Building Department, however it has been reallocated entirely to the Recreation Department. The City also created a Planning and Zoning Administrator position to replace a contract position. Finally, a part-time Secretary position has been requested (0.5 FTE) to assist existing staff, ensuring permitting activity is being handled in a timely and efficient manner. The only capital purchase requested is a hybrid-electric vehicle for the Planning and Zoning Administrator to use when visiting work sites and performing inspections.

### ***Code Enforcement***

This department is responsible for the enforcement of the City Code including property maintenance, construction sites, and signs. The proposed budget is 3.5% higher than the current year's projected total due to small increases to salaries/benefits and operating expenses. The department's purpose is to seek compliance with the City code, and while the City does not budget aggressively for Code Enforcement fines, the revenue budget is regularly exceeded due to the excellent work by staff in bringing cases into compliance.

### ***Public Works***

This department has responsibility for maintenance of most City property including buildings, roads, storm drains, bridges, canals, seawalls, and vehicles. The department also facilitates capital improvement projects and seeks grant funding when available. All major infrastructure improvement expenditures are outlined in the Capital Improvement Plan, which is a part of this document. Any repair, maintenance, or rehabilitation of capital facilities are typically funded in either the Infrastructure Fund or the Stormwater Fund. There are no changes to the staffing level for this department. The proposed budget is 2.4% below the current year adopted budget, due reductions in salaries and benefits and capital requests. The proposal includes the purchase of a new lawn mower, funded by capital lease financing. The current year projection is higher than normal due to a transfer to the Infrastructure Fund, mentioned earlier.

### ***Community Bus***

The Community Bus program operates 32.5 hours per week and provides free transportation to City residents primarily within the City, and approximately half of its cost is funded by Broward County gas tax receipts. The proposed budget is 1.8% higher than the current year's projection due to a projected increase in operating costs. The City will continue to receive the County gas tax receipts to cover approximately half of the \$43,654 budget.

### ***Library***

The Library Department provides resources for community enrichment including books, audio-visual materials, periodicals, computer access, and senior and children's activities. Several years ago, the City Commission restored the "community" orientation of the Library by instituting a fee-based library card system. Non-residents pay for use of the Library, while children are free. The Library operates on a minimal amount of compensated staff, with a continued reliance on volunteer contributions. The recommended appropriation is 1.8% higher than the current year projected expenditures due to increases in salaries and benefits. Next year will see a continued expansion of eBook offerings.

### ***Recreation***

The Recreation Department oversees all City recreational facilities including Dan Witt Park, Frank McDonough Park, and DeGross Park, as well as programs, such as summer camp, sports leagues, Keeper's Day, Lighthouse A'Glow, and Halloween events. The General Fund Recreation Budget also includes the basic costs for the Tennis Center as a recreational facility while the Tennis Center Fund covers the additional costs for a specialized facility including the Tennis Director, and Administrative and Maintenance Staff. The capital budget includes \$20,000 to fund half of a drainage project at Frank McDonough Park, and

## Mayor's Budget Message

\$10,000 in miscellaneous landscaping updates. The budget includes support for the Tennis Center of \$128,329 for FY 2016/17. The Recreation department provides support for Lighthouse A'Glow and Keeper's Day at \$10,000 for each event, in addition to any existing accumulated reserve balances available in the Support Fund from prior-year events. Finally, the budget includes \$4,000 for other community events like concerts in the park, via a transfer to the Cultural Arts Fund.

### Discussion of Other Funds

#### ***Tennis Center Fund***

The Tennis Center is a specialized recreational facility for City residents and interested non-residents. The programs are funded through membership fees as well as daily use fees. Additionally, the City provides a subsidy for the facility with a transfer from the General Fund in the amount of \$128,329 for FY 2016/17. The facility is a unique recreational resource in the City and most participants have annual Tennis Center memberships. The membership fee structure provides for a differential between residents and non-residents and are adjusted based upon the Consumer Price Index (CPI), and rates will be calculated later this summer.

Source / Use	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b><i>Revenues (Sources)</i></b>							
Charges for Services	\$ 76,443	\$ 76,584	\$ 76,800	\$ 75,800	\$ 79,800	\$ 4,000	5.3%
Contributions/Misc.	\$ 16,000	\$ 16,000	\$ 16,000	\$ 21,000	\$ 23,500	2,500	11.9%
Transfer from General Fund	95,000	116,565	129,368	130,194	128,329	(1,865)	-1.4%
Use of Budget Surplus	12,985	(815)	-	-	-	-	0.0%
<b>Total Revenues (Sources)</b>	<b>200,427</b>	<b>208,334</b>	<b>222,168</b>	<b>226,994</b>	<b>231,629</b>	<b>4,635</b>	<b>2.0%</b>
<b><i>Expenditures (Uses)</i></b>							
Personal Services	164,350	170,237	178,768	179,372	185,069	5,697	3.2%
Operating Expenditures	29,382	29,587	36,400	39,127	33,560	(5,567)	-14.2%
Capital Outlay	6,695	8,510	7,000	8,495	13,000	4,505	53.0%
<b>Total Expenditures (Uses)</b>	<b>200,427</b>	<b>208,334</b>	<b>222,168</b>	<b>226,994</b>	<b>231,629</b>	<b>4,635</b>	<b>2.0%</b>

Expenditures in the Tennis Center Fund are comprised of the salary and benefits for the Tennis Center staff, and basic operating and maintenance expenditures of the facility. The staff includes the Tennis Director, a Secretary, and 1.60 full-time equivalents for part-time maintenance staff. The proposed budget reflects an overall 2% increase in appropriations, and includes enhancements such as the refurbishment of courts, several new drinking fountains, and new benches & storage. The Tennis Center also receives some in-kind financial support in the form of services provided by Public Works and other City departments. The contract with the Tennis Center's Management company was successfully renegotiated this year, with an agreement that is beneficial for both parties, and provides the City with a more financially equitable arrangement. This agreement will be brought to the City Commission for consideration prior to the start of FY 2016/17.

## **Garbage and Trash Fund**

This fund accounts for the revenues and costs associated with the collection and disposal of household garbage, bulk trash, and recycling. Waste Management is the City's exclusive provider of garbage removal and disposal services under a franchise agreement. Service includes twice per week garbage collection, unlimited bulk trash pickup on collection days, and recycling once per week.

Source / Use	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Revenues (Sources)</b>							
Charges for Services	\$ 1,798,299	\$ 1,831,014	\$ 1,850,500	\$ 1,817,000	\$ 1,740,000	\$ (77,000)	-4.2%
Miscellaneous	16,937	76,341	61,000	83,000	83,000	-	0.0%
Use of Budget Surplus	129,063	18,123	-	-	-	-	0.0%
<b>Total Revenues (Sources)</b>	<b>1,944,298</b>	<b>1,925,478</b>	<b>1,911,500</b>	<b>1,900,000</b>	<b>1,823,000</b>	<b>(77,000)</b>	<b>-4.1%</b>
<b>Expenditures (Uses)</b>							
Operating Expenditures	1,805,298	1,870,478	1,856,500	1,838,000	1,768,000	(70,000)	-3.8%
Transfers Out	139,000	55,000	55,000	55,000	55,000	-	0.0%
Budget Surplus	-	-	-	7,000	-	(7,000)	-100.0%
<b>Total Expenditures (Uses)</b>	<b>1,944,298</b>	<b>1,925,478</b>	<b>1,911,500</b>	<b>1,900,000</b>	<b>1,823,000</b>	<b>(77,000)</b>	<b>-4.1%</b>

The amount paid by the City is based upon the contractual rates, reduced by the number of property owners who utilize the vacation rebate program. Commercial properties are not reflected in the City's financial records because they contract directly with Waste Management. Disposal fees, which are charged to dump City trash at the Wheelabrator facility, are embedded in the City's contract with Waste Management. The City Administration has received the new rates for FY 2016/17, and the City Commission will be asked to approve the rates in a separate action in September based upon the request from Waste Management. These rates are tied to the Consumer Price Index and fuel prices, and no increase is recommended to the rates charged to residents. The budget request assumes a 4.1% total decrease from the current year projection.

The Garbage and Trash Fund will continue to transfer its administrative cost allocation (\$55,000) to the General Fund, for recovery of City administrative time spent in dealing with trash-related issues. It is anticipated that billing for the trash fees will be placed on the annual property owners' tax bill, replacing the current quarterly billings by the County Water and Wastewater Services office. This will provide residents with a maximum discount of 4% on their annual cost, if paid prior to November 30. This arrangement is much more efficient for both the City and its property owners.



# Mayor's Budget Message

## Discussion of Other Funds (continued)

### Debt Service Fund

This fund was created to account for the debt service payments on the General Obligation Bonds originally approved by the voters in 2002. All capital improvements in the bond program have been completed. The City levies an ad valorem millage to repay the debt service. In April 2012, the bonds were refinanced with a note payable, which is scheduled to be fully retired in 2022. The note carries a 1.97% annual interest rate with a present value savings over the life of the loan of \$472,848.

Source / Use	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopt. Budget	FY 2016 Projected	FY 2017 Proposed	Chg from FY16 Proj	
						\$	%
<b>Revenues (Sources)</b>							
Ad Valorem Taxes	\$ 414,912	\$ 414,197	\$ 402,659	\$ 404,000	\$ 400,000	\$ (4,000)	-1.0%
Interest	64	45	60	60	60	-	0.0%
Use of Budget Surplus	-	-	5,000	3,659	7,659	4,000	109.3%
<b>Total Revenues (Sources)</b>	<b>414,976</b>	<b>414,241</b>	<b>407,719</b>	<b>407,719</b>	<b>407,719</b>	<b>-</b>	<b>0.0%</b>
<b>Expenditures (Uses)</b>							
Debt Service	407,719	407,719	407,719	407,719	407,719	-	0.0%
Budget Surplus	7,257	6,523	-	-	-	-	0.0%
<b>Total Expenditures (Uses)</b>	<b>\$ 414,976</b>	<b>\$ 414,241</b>	<b>\$ 407,719</b>	<b>\$ 407,719</b>	<b>\$ 407,719</b>	<b>\$ -</b>	<b>0.0%</b>

The proposed budget includes a tentative millage rate of 0.1999 which is 6.37% lower than the current millage. This decrease is due to an increase in assessed values, and the use of \$7,659 of accumulated fund balance to pay the FY 2016/17 debt service.

### Stormwater Utility Fund

The Stormwater Fund was established in 2009 to provide for storm drainage improvements, and its funding is based on a Non-Ad Valorem assessment included on the Broward County property tax bill. The budget recommends no change in the fee for

Source / Use	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopt. Budget	FY 2016 Projected	FY 2017 Proposed	Chg from FY16 Proj	
						\$	%
<b>Revenues (Sources)</b>							
Stormwater Fees	\$ 269,802	\$ 269,364	\$ 265,000	\$ 265,000	\$ 265,000	\$ -	0.0%
Interest/Contributions	3,590	231,209	1,500	1,500	1,500	-	0.0%
Use of Budget Surplus	-	-	367,550	1,210,500	-	(1,210,500)	-100.0%
<b>Total Revenues (Sources)</b>	<b>273,393</b>	<b>500,573</b>	<b>634,050</b>	<b>1,477,000</b>	<b>266,500</b>	<b>(1,210,500)</b>	<b>-82.0%</b>
<b>Expenditures (Uses)</b>							
Operating Expenditures	66,009	71,775	79,050	97,000	52,000	(45,000)	-46.4%
Capital Outlay	30,665	-	500,000	1,325,000	145,000	(1,180,000)	-89.1%
Transfer to General Fund	-	30,000	55,000	55,000	55,000	-	0.0%
Budget Surplus	176,719	398,797	-	-	14,500	14,500	100.0%
<b>Total Expenditures (Uses)</b>	<b>273,393</b>	<b>500,573</b>	<b>634,050</b>	<b>1,477,000</b>	<b>266,500</b>	<b>(1,210,500)</b>	<b>-82.0%</b>

FY 2016/17, which is \$60 per year for single-family homes. The expenditure projection also includes a moderate budget for maintenance and repairs to the drainage system, in accordance with the Infrastructure Improvements Schedule. During the current year, two large projects were completed. One increased drainage capacity in the marina area, to resolve issues with flooding. The other is on NE 51 Street related to the property at 5050 N Federal Highway, increasing capacity in that area as well. There are smaller-scale projects anticipated for FY2016/17, including repairs to leaks in existing pipes and a small drainage project at Frank McDonough Park/Tennis Center. These improvements are listed in the capital expenditures section, presented later in this document.

**Capital Improvements—Infrastructure**

The following five-year schedule, beginning with fiscal year 2016/17, outlines the long term infrastructure plan for the City:

Year	Funding	Bridges	Canals	Roads	Seawalls	Stormwater	Parks & Rec	Total
2017	Budget	\$300,000	\$200,000	\$70,000	\$30,000	\$145,000	\$37,000	\$782,000
	Funding Source	Infrastructure Fund	Infrastructure Fund / Marine Fund	Infrastructure Fund	Infrastructure Fund	Stormwater Utility	General Fund	
2018	Budget	\$1,560,000	\$0	\$350,000	\$30,000	\$230,000	\$122,000	\$2,292,000
	Funding Source	Infrastructure Fund / FDOT	N/A	Infrastructure Fund	Infrastructure Fund	Stormwater Utility	General Fund	
2019	Budget	\$180,000	\$200,000	\$200,000	\$30,000	\$250,000	\$61,000	\$921,000
	Funding Source	Infrastructure Fund	Infrastructure Fund / Marine Fund	Infrastructure Fund	Infrastructure Fund	Stormwater Utility	General Fund	
2020	Budget	\$150,000	\$35,000	\$300,000	\$30,000	\$450,000	\$95,000	\$1,060,000
	Funding Source	Infrastructure Fund	Infrastructure Fund / Marine Fund	Infrastructure Fund	Infrastructure Fund	Stormwater Utility	General Fund	
2021	Budget	\$2,500,000	\$200,000	\$300,000	\$30,000	\$230,000	\$98,000	\$3,358,000
	Funding Source	*Work performed 2021 or later	Infrastructure Fund / Marine Fund	Infrastructure Fund	Infrastructure Fund	Stormwater Utility	General Fund	

The Multi-Year Cyclical Expenditures Plan suggests the amount planned for expenditures for each of the next 5 years for the City's major infrastructure and recreation facilities. Funding for these projects comes from multiple sources, including Infrastructure Fund Balance, Stormwater Fund Balance, Marine Fund, General Fund, and grants or in-kind services provided by Local, State, or Federal agencies. If necessary and appropriate, the City may issue debt to pay for these projects, rather than depleting funds that have been set aside for these projects.

## Conclusion

The proposed budget provides for the continuation of the vital City services our residents rely upon every day. The City's tax rates and fees will continue to be among the lowest in Broward County. The proposed budget includes pay increases for all City employees, investment in capital purchases and improvements, and a conservative approach in forecasting both revenue and expenditures. We can be proud of our accomplishments in the current year, including the following:

- Successful negotiation of Police Department labor union contract, providing for competitive pay increases effective October 1, 2016
- Purchase of two (2) Ford Explorers for the Public Works and Recreation Department Directors
- Renovation of the Ash Mills Pavilion at the Tennis Center
- Significant paving in the North and Central areas of the City
- Major Stormwater projects in the Marina area and NE 51st Street
- Implementation of several IT improvements, including security upgrades and moving email service and archiving to the cloud
- Successful response and recovery from the damage that occurred from a tornado

A budget workshop has been scheduled for June 28th at 5:05 p.m. I look forward to finalizing our plans to keep Lighthouse Point the special place it is.

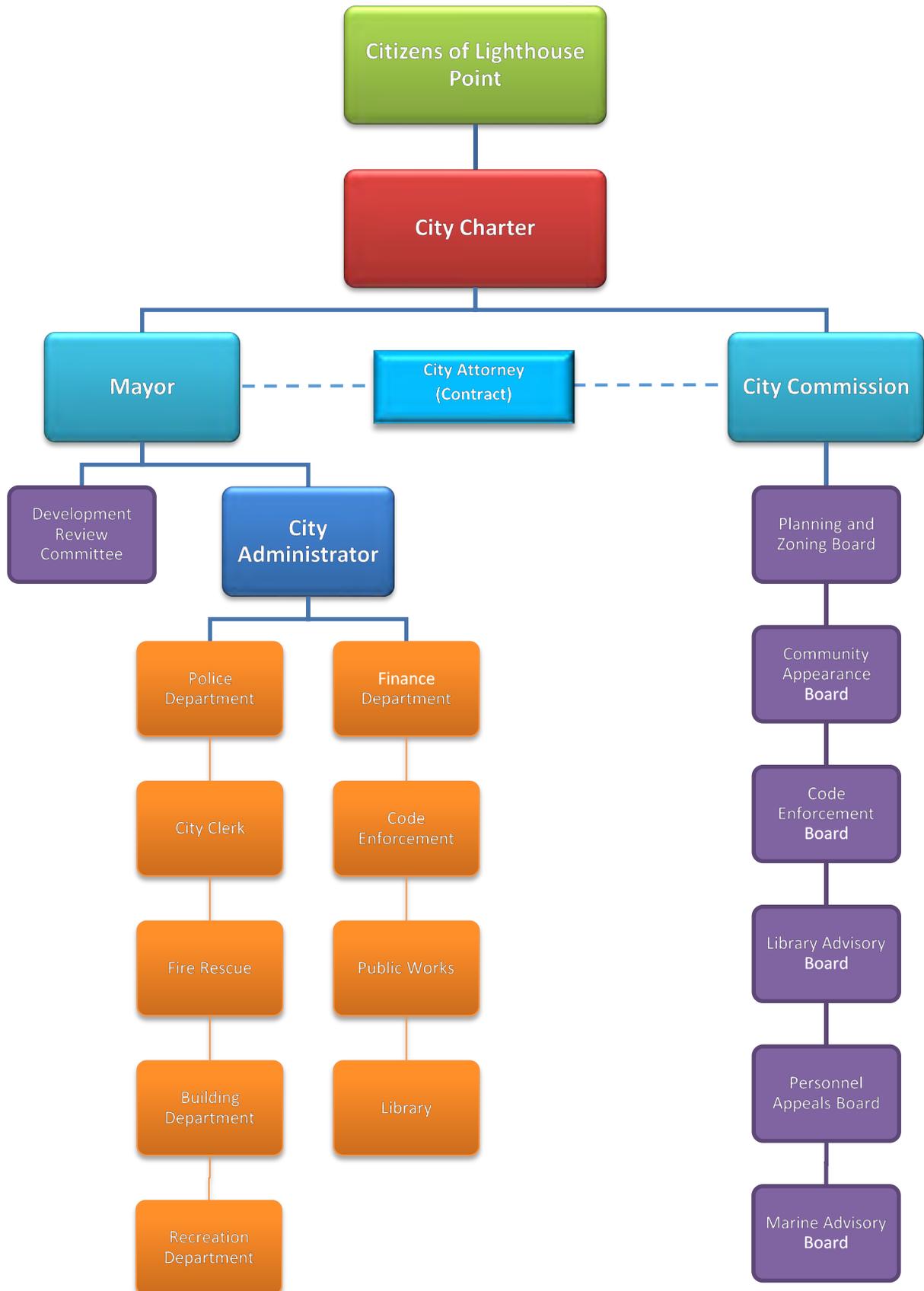
Respectfully submitted,

Glenn Troast

Mayor



**Governmental Structure**



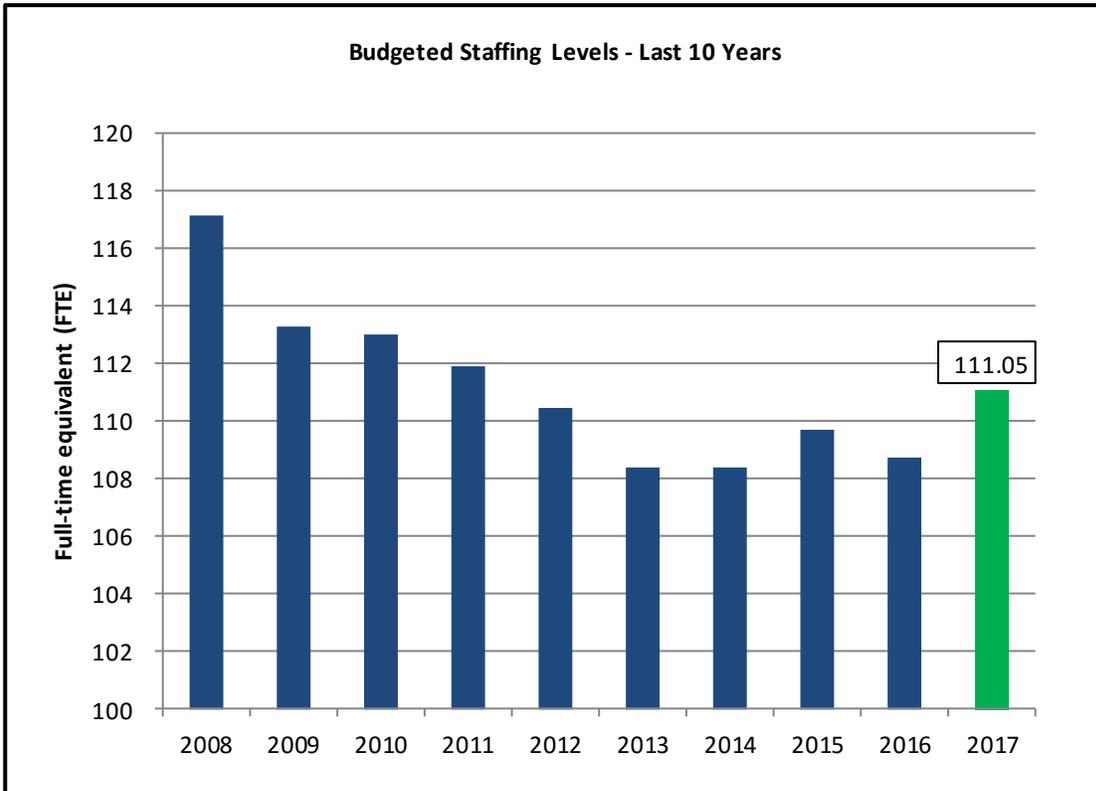
**City Staffing by Department**  
(Full-Time Equivalent)

Department	Budgeted				Proposed
	2012/13	2013/14	2014/15	2015/16	2016/17
Commission	5.00	5.00	5.00	5.00	5.00
Mayor	1.00	1.00	1.00	1.00	1.00
Finance/Administration	5.00	5.00	5.00	5.00	5.00
Police	43.03	43.03	43.03	42.03	42.03
Fire	27.00	27.00	27.00	27.00	27.00
Building	2.00	2.00	3.00	2.25	3.50 <sup>1</sup>
Code	3.00	3.00	3.00	3.00	3.00
Public Works	12.00	12.00	12.00	12.00	12.00
Bus	0.88	0.88	0.82	0.82	0.82
Library	3.45	3.45	3.83	3.83	4.10 <sup>2</sup>
Recreation	3.36	3.36	2.49	3.33	4.00 <sup>3</sup>
Tennis Center	2.68	2.68	3.52	3.52	3.60
<b>Totals</b>	<b>108.40</b>	<b>108.40</b>	<b>109.69</b>	<b>108.78</b>	<b>111.05</b>

<sup>1</sup> Added Planning & Zoning Administrator Position, replaced contract planning services; added one (1) part-time Secretary position to assist with customer service and paperwork

<sup>2</sup> Additional part-time staffing for Youth and Child Services

<sup>3</sup> One (1) position that was split 75% Recreation / 25% Building reclassified as 100% Recreation; slight reduction in other part-time hours



## Structure and Descriptions of City Funds

Each year, the City Commission adopts a budget for its five main operating funds: General Fund, Tennis Center Fund, Garbage and Trash Fund, Debt Service Fund, and Stormwater Fund. While each of these funds account for a significant portion of the City’s resources, the main operating fund is the General Fund.

### General Fund

The General Fund accounts for all inflows and outflows of resources not already accounted for in another fund. It includes all of the City’s main operating units:

Mayor and City Commission	
Finance and Administration	Public Safety
Public Works and Transportation	Library and Recreation

Additionally, the General Fund accounts for the City’s liability insurance and non-voter-approved debt (i.e. capital leases). The largest operating unit, as measured by total expenditures and staffing, is Public Safety. This unit is comprised of the Police Department, Fire Department, Code Enforcement, and the Building Department.

Finance and Administration includes all administrative functions of the City, such as the City Administrator, City Clerk’s Office, Finance Department, City Attorney, and Support Services (insurance, debt, other non-categorized expenditures).

Public Works and Transportation provides for the maintenance of all City facilities and equipment/vehicles, oversight of all City infrastructure, such as roads, bridges, and drainage, and the Community Bus Service. Although Water and Sewer Services are provided by Broward County and the City of Pompano Beach, the Public Works Department works closely with those entities to ensure services are being provided safely and appropriately to all residents.

The Library and Recreation Departments provide cultural services to City residents. This includes operation of the Doreen Gauthier Lighthouse Point Library, all City parks and recreation facilities, youth sports leagues, and the Senior Program, which is funded in part by a Community Development Block Grant (CDBG). The Tennis Center also falls under Recreation, however its resources are accounted for and budgeted through a separate fund.

### Tennis Center Fund

This fund provides for the operation and maintenance of the Tennis Center. Located at Frank McDonough Park, the facility has nine clay courts, a pro-shop, and a meeting room which can be rented for parties and meetings. The Tennis Center is operated by a contract management company. Although the fund generates a significant amount of revenue, it is supported by a transfer from the General Fund.

### Garbage and Trash Fund

The City’s residential refuse collection services are provided on a contract basis by Waste Management, Inc. The City’s Public Works Director is responsible for ensuring that collection is being handled according to contract. City residents are currently billed quarterly for services by Broward County Water-Wastewater Services (WWS), and upon final City Commission approval, this will transition to the annual tax notice. Resident rates are based on the fee schedule provided by Waste Management, Inc.

### Debt Service Fund

In 2002, the City issued General Obligation Bonds and levied a voter-approved debt service millage for the purpose of meeting debt service obligations over the life of the bonds. The Debt Service Fund was created to account for these resources, and in 2012, the City refinanced the bonds by issuing a note payable, taking advantage of low interest rates and lowering annual debt services costs.

### Stormwater Fund

The City has an extensive system of canals and drainage pipes, used to carry all excess rain water from City roadways in a safe and efficient manner. The City first levied a Stormwater Assessment in 2009, to ensure there is a sufficient fund available to correct issues with the aging infrastructure. The Stormwater Fund was established in 2009 to account for the collection of the assessment and expenditure of funds on various Stormwater-related infrastructure projects.

# Financial Structure, Policy and Process

## Budget Process

In accordance with Section 2-202 of the City of Lighthouse Point Code, the Mayor is required to submit a proposed operating and capital budget to the City Commission. The fiscal year begins on October 1 of each year and ends on September 30 of the following year. The budget process begins in April, and is structured as follows:

- The Finance Department distributes year-to-date and historical budget and actual data to the various departments
- Departments prepare their budget request and submit their budget request to the Finance Department for review and preparation
- During May, the Mayor, City Administrator, and Finance Director hold review sessions with Department Directors to discuss budget requests and develop a final proposal
- On June 1, the Property Appraiser releases preliminary assessed values and the proposed budget is completed. The City holds a public budget workshop to discuss the proposal and make necessary changes or adjustments based on input from the City Commission, Mayor, and staff
- On July 1, the Property Appraiser certifies assessed values and the budget is finalized based on the results of the budget workshop and expected ad valorem proceeds

The budget is dependent upon the ad valorem millage rate and special assessment rates, which are preliminarily established in July and formally adopted in September. The budget is legally adopted via ordinance following two public hearings in September.

## Budget Calendar

May 2nd	Budget worksheets distributed to Department Heads for entry of FY2015/16 estimates, and FY2016/17 budget requests.
May 11th	Deadline for Department Heads to submit completed budget request worksheets to Finance for review
Week of May 16th	Mayor conducts executive meetings with Department Heads to review budget requests
Late May/Early June	Finance Director completes compilation of draft budget for Mayor/City Administrator review
June 1st	First certification of assessed value received from Property Appraiser. Final draft of budget completed and distributed to City Commission and all executives/department heads
June 28th @ 5:30pm	City Commission budget workshop
July 1st	Second certification of assessed value received from Property Appraiser. Proposed Budget Document finalized.
July 12th @ 7:30pm	First reading of levy & setting the tentative maximum millage rate, as well as non-ad valorem special assessment rates
September 12th @ 7:30pm	First Public Hearing to consider and adopt proposed millage rates and adopt tentative budgets
September 27th @ 7:30pm	Final Public Hearing to adopt final millage rates and adopt all budgets

**Significant Financial Policies**

**Budget Amendments**

There are two types of budget amendments: Administrative and Legislative.

Legislative amendments to the budget may be made by the City Commission when the amount for “class” of expenditures within any one department is to be modified. "Classes" are defined as follows:

- (1) Personal services
- (2) Operating expenses
- (3) Capital outlay
- (4) Debt services and transfers
- (5) Nonbudgetary expenses

Administrative amendments to the budget may be approved by the Mayor. These include budget changes within a class of expenditures; for example, transfer of funds from printing to repairs and maintenance is an example of administrative revision, since the transfer is made within operating expenditures. The City Commission should be advised of all administrative budgetary amendments. All such administrative amendments to the budget shall be limited to the extent that such amendments shall not exceed the sum of \$1,000.00.

**Minimum Fund Balance**

The City of Lighthouse Point established a policy for the minimum amount of unrestricted fund balance in the general fund (also known as the “Contingency Fund”) based on the following formula:

Expenditure Level	Factor	Funding Amount
First \$4,000,000	15%	\$ 600,000
Second \$4,000,000	10%	\$ 400,000
Excess over \$8,000,000	5%	Unlimited

The Finance Director will annually review the first, second, and excess expenditure levels to determine if the factors result in a contingency fund that provides for a sufficient minimum cash balance during the critical cash flow months of October and November. Historically, these two months generally result in the lowest level of available cash due to the timing of the receipts from the normal collection of Ad Valorem Taxes. There is a breakdown of the estimated fund balance shown later in this document.

### Investment of City Funds

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield.

*Safety* - Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

*Liquidity* - The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). A portion of the portfolio also may be placed in money market mutual funds or local government investment pools that offer same-day liquidity for short-term funds.

*Yield* - The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

The City's eligible investments shall be as follows:

- a. The local government surplus trust fund or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in F.S. § 163.01.
- b. Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency (e.g., A-1, P-1, F-1, or D-1).
- c. Interest-bearing time deposits or savings accounts in qualified public depositories as defined in F.S. 280.02.
- d. Direct obligations of the United States Treasury.
- e. Federal agencies and instrumentalities.
- f. Repurchase agreements whose underlying purchased securities consist of the foregoing.
- g. Securities of, or other interests in, any open-end or closed-end management-type investment company or investment trust registered under the Investment Company Act of 1940, 15 U.S.C. §§ 80a-1 et seq., as amended from time to time, provided that the portfolio of such investment company or investment trust is limited to obligations of the United States Government or any agency or instrumentality thereof and to repurchase agreements fully collateralized by such United States government obligations, and provided that such investment company or investment trust takes delivery of such collateral either directly or through an authorized custodian.
- h. Government-backed derivatives; all other derivatives are prohibited.
- i. Other investments that may be authorized by the City Commission.



## Proposed Budget Summary—All Budgeted Funds

Source / Use	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopt. Budget	FY 2016 Projected	FY 2017 Proposed
<b>Revenues (Sources)</b>					
General Fund	\$ 13,247,578	\$ 13,766,843	\$ 13,652,670	\$ 14,397,825	\$ 14,461,492
Tennis Center Fund	187,443	209,149	222,168	226,994	231,629
Garbage and Trash Fund	1,815,235	1,907,354	1,911,500	1,900,000	1,823,000
Debt Service Fund	414,976	414,241	407,719	404,060	407,719
Stormwater Fund	273,393	500,573	634,050	266,500	266,500
<b>Total Revenues (Sources)</b>	<b>15,938,625</b>	<b>16,798,160</b>	<b>16,828,107</b>	<b>17,195,379</b>	<b>17,190,340</b>
<b>Expenditures (Uses)</b>					
General Fund	13,360,364	13,754,858	13,652,670	14,271,868	14,461,492
Tennis Center Fund	200,427	208,334	222,168	226,994	231,629
Garbage and Trash Fund	1,944,298	1,925,478	1,911,500	1,893,000	1,823,000
Debt Service Fund	407,719	407,719	407,719	407,719	407,719
Stormwater Fund	96,674	101,775	634,050	1,477,000	266,500
<b>Total Expenditures (Uses)</b>	<b>16,009,481</b>	<b>16,398,164</b>	<b>16,828,107</b>	<b>18,276,581</b>	<b>17,190,340</b>
<b>Surplus / (Deficit)</b>	<b>\$ (70,857)</b>	<b>\$ 399,996</b>		<b>\$ (1,081,202)</b>	

The columns for FY2016 Adopted Budget and FY2017 Proposed Budget are shown as fully balanced. This includes either the use of prior-year budget surplus to cover any deficit, or projected budget surplus from operations. The FY2014 & FY 2015 Actual and FY2016 Projected show the resulting net surplus/(deficit) from operations.

## Proposed Budget Detail—All Budgeted Funds

Source / Use	General Fund	Tennis Center Fund	Garbage & Trash Fund	Debt Service Fund	Stormwater Fund	Grand Total
<b>Revenues (Sources)</b>						
<b>Taxes</b>						
Ad Valorem Taxes	\$ 7,170,440	\$ -	\$ -	\$ 400,000	\$ -	\$ 7,570,440
Gas Tax	189,000	-	-	-	-	189,000
Franchise Fees	936,000	-	-	-	-	936,000
Utility Service Taxes	2,434,333	-	-	-	-	2,434,333
<b>Total Taxes</b>	<b>10,729,773</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>11,129,773</b>
<b>Licenses and Permits</b>						
Local Business Tax	65,000	-	-	-	-	65,000
Permits	795,500	-	-	-	-	795,500
<b>Total Licenses and Permits</b>	<b>860,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>860,500</b>
<b>Intergovernmental</b>						
Grants	95,000	-	-	-	-	95,000
State Revenue Sharing/Distributions	1,049,000	-	-	-	-	1,049,000
County Business Taxes	11,000	-	-	-	-	11,000
<b>Total Intergovernmental</b>	<b>1,155,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,155,000</b>
<b>Charges for Services</b>						
City Clerk	41,000	-	-	-	-	41,000
Fire	280,300	-	-	-	-	280,300
Police	36,200	-	-	-	-	36,200
Library	3,150	-	-	-	-	3,150
Public Works	-	-	1,740,000	-	-	1,740,000
Recreation	83,500	-	-	-	-	83,500
Tennis Center	-	79,800	-	-	-	79,800
<b>Total Charges for Services</b>	<b>444,150</b>	<b>79,800</b>	<b>1,740,000</b>	<b>-</b>	<b>-</b>	<b>2,263,950</b>
<b>Fines and Forfeitures</b>						
Code Enforcement Fines	80,000	-	-	-	-	80,000
Other Fines/Judgments	21,350	-	-	-	-	21,350
<b>Total Fines and Forfeitures</b>	<b>101,350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101,350</b>
<b>Miscellaneous</b>						
Special Assessment	610,000	-	-	-	265,000	875,000
Interest, Contribs, Asset Disposal	116,000	23,500	83,000	60	1,500	224,060
<b>Total Miscellaneous</b>	<b>726,000</b>	<b>23,500</b>	<b>83,000</b>	<b>60</b>	<b>266,500</b>	<b>1,099,060</b>
<b>Other Financing Sources</b>						
Transfers In	153,719	128,329	-	-	-	282,048
Lease Financing	291,000	-	-	-	-	291,000
Use of Budget Surplus	-	-	-	7,659	-	7,659
<b>Total Other Financing Sources</b>	<b>444,719</b>	<b>128,329</b>	<b>-</b>	<b>7,659</b>	<b>-</b>	<b>580,707</b>
<b>Total Revenues (Sources)</b>	<b>\$ 14,461,492</b>	<b>\$ 231,629</b>	<b>\$ 1,823,000</b>	<b>\$ 407,719</b>	<b>\$ 266,500</b>	<b>\$ 17,190,340</b>
<b>Expenditures (Uses)</b>						
<b>Personal Services</b>						
Executive Salaries	871,291	-	-	-	-	871,291
Regular Salaries	6,514,961	92,506	-	-	-	6,607,467
Part Time Salaries	159,236	43,191	-	-	-	202,427
Overtime	302,000	-	-	-	-	302,000
Special Pays	311,300	4,900	-	-	-	316,200
FICA / Medicare	617,279	10,870	-	-	-	628,149
Retirement Contributions	1,383,637	12,269	-	-	-	1,395,906
Health/Life/Disability Ins	1,064,981	18,148	-	-	-	1,083,129

## Proposed Budget Detail—All Budgeted Funds

Source / Use	General Fund	Tennis Center Fund	Garbage & Trash Fund	Debt Service Fund	Stormwater Fund	Grand Total
<b>Personal Services (continued)</b>						
Workers Compensation	236,611	3,185	-	-	-	239,796
Other Personal Services	2,950	-	-	-	-	2,950
<b>Total Personal Services</b>	<b>11,464,246</b>	<b>185,069</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,649,315</b>
<b>Operating Expenditures</b>						
Professional Services	54,570	-	1,500	-	18,500	74,570
City Attorney - Contract	112,270	-	-	-	-	112,270
Other Legal Services	29,000	-	-	-	-	29,000
Contractual Services	599,047	1,380	1,738,615	-	-	2,339,042
Investigations	1,800	-	-	-	-	1,800
Travel & Per Diem	6,890	-	-	-	-	6,890
Communication & Postage	54,596	500	-	-	-	55,096
Utilities	266,350	12,000	-	-	-	278,350
Rentals / Leases	18,840	-	-	-	-	18,840
General & Liability Insurance	381,000	-	-	-	-	381,000
Repair & Maintenance	261,167	15,680	-	-	26,500	303,347
Printing & Copying	16,850	-	-	-	-	16,850
Promotional Activity / Awards	7,365	1,000	-	-	-	8,365
Election Expenses	26,000	-	-	-	-	26,000
Other Fees/Permits/Licenses	23,210	850	-	-	7,000	31,060
Computer & Office Supplies	22,900	-	-	-	-	22,900
Operating Expenses & Supplies	212,515	750	27,885	-	-	241,150
Community Events & Activities	27,000	-	-	-	-	27,000
Athletic Supplies & Uniforms	18,000	1,400	-	-	-	19,400
Road Equipment & Signs	2,300	-	-	-	-	2,300
Community Decorations	1,250	-	-	-	-	1,250
Publications & Subscriptions	6,114	-	-	-	-	6,114
Education & Memberships	40,340	-	-	-	-	40,340
<b>Total Operating Expenditures</b>	<b>2,189,374</b>	<b>33,560</b>	<b>1,768,000</b>	<b>-</b>	<b>52,000</b>	<b>4,042,934</b>
<b>Capital Outlay</b>						
Capital - Buildings	-	-	-	-	-	-
Infrastructure - Landscaping	10,000	-	-	-	-	10,000
Infrastructure - Parks/Fields	30,000	13,000	-	-	-	43,000
Infrastructure - Stormwater	-	-	-	-	145,000	145,000
Capital - Turn Out Gear	6,600	-	-	-	-	6,600
Capital - Vehicles	135,045	-	-	-	-	135,045
Capital - Equipment	232,719	-	-	-	-	232,719
Capital - Furniture	-	-	-	-	-	-
Capital - Office Equipment	-	-	-	-	-	-
Library Books and Materials	52,000	-	-	-	-	52,000
<b>Total Capital Outlay</b>	<b>466,364</b>	<b>13,000</b>	<b>-</b>	<b>-</b>	<b>145,000</b>	<b>624,364</b>
<b>Debt Service</b>						
Principal & Interest	178,411	-	-	407,719	-	586,130
<b>Total Debt Service</b>	<b>178,411</b>	<b>-</b>	<b>-</b>	<b>407,719</b>	<b>-</b>	<b>586,130</b>
<b>Grants</b>						
Donations to Service Organizations	10,768	-	-	-	-	10,768
<b>Total Grants</b>	<b>10,768</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,768</b>
<b>Other Financing Uses</b>						
Transfers Out	152,329	-	55,000	-	55,000	262,329
Budget Surplus	-	-	-	-	14,500	14,500
<b>Total Other Financing Uses</b>	<b>152,329</b>	<b>-</b>	<b>55,000</b>	<b>-</b>	<b>69,500</b>	<b>276,829</b>
<b>Total Expenditures (Uses)</b>	<b>\$ 14,461,492</b>	<b>\$ 231,629</b>	<b>\$ 1,823,000</b>	<b>\$ 407,719</b>	<b>\$ 266,500</b>	<b>\$ 17,190,340</b>

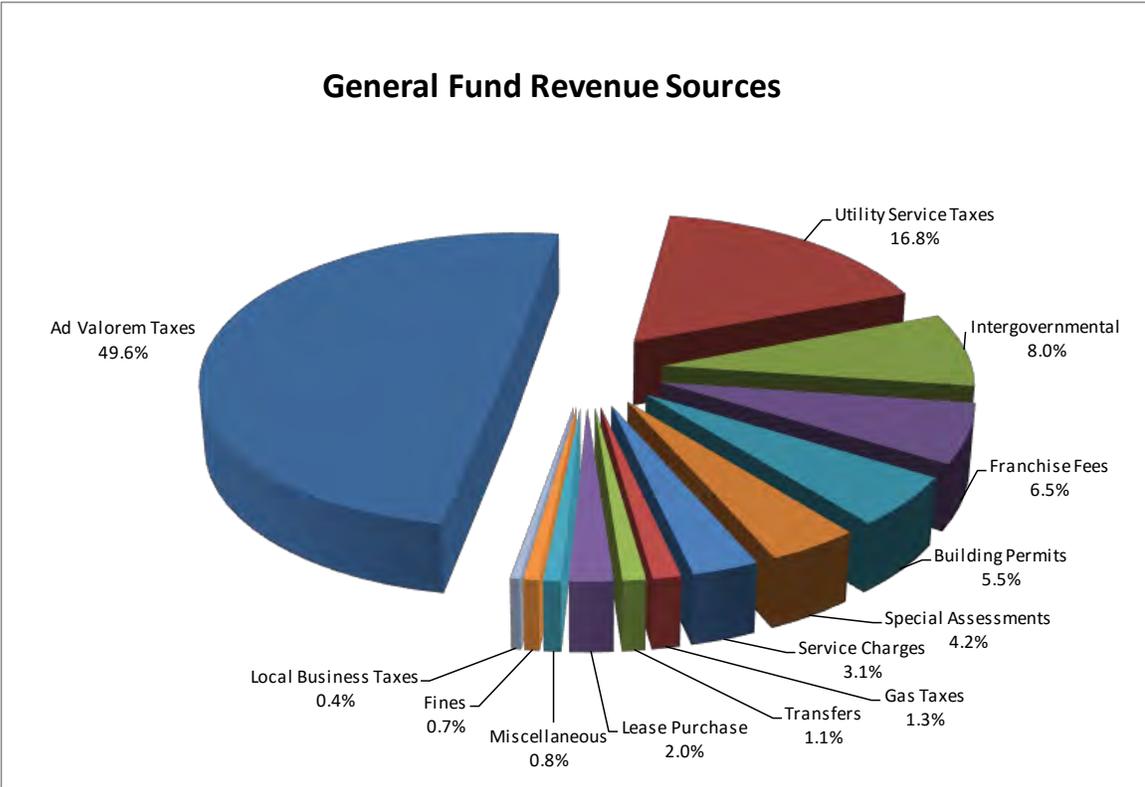




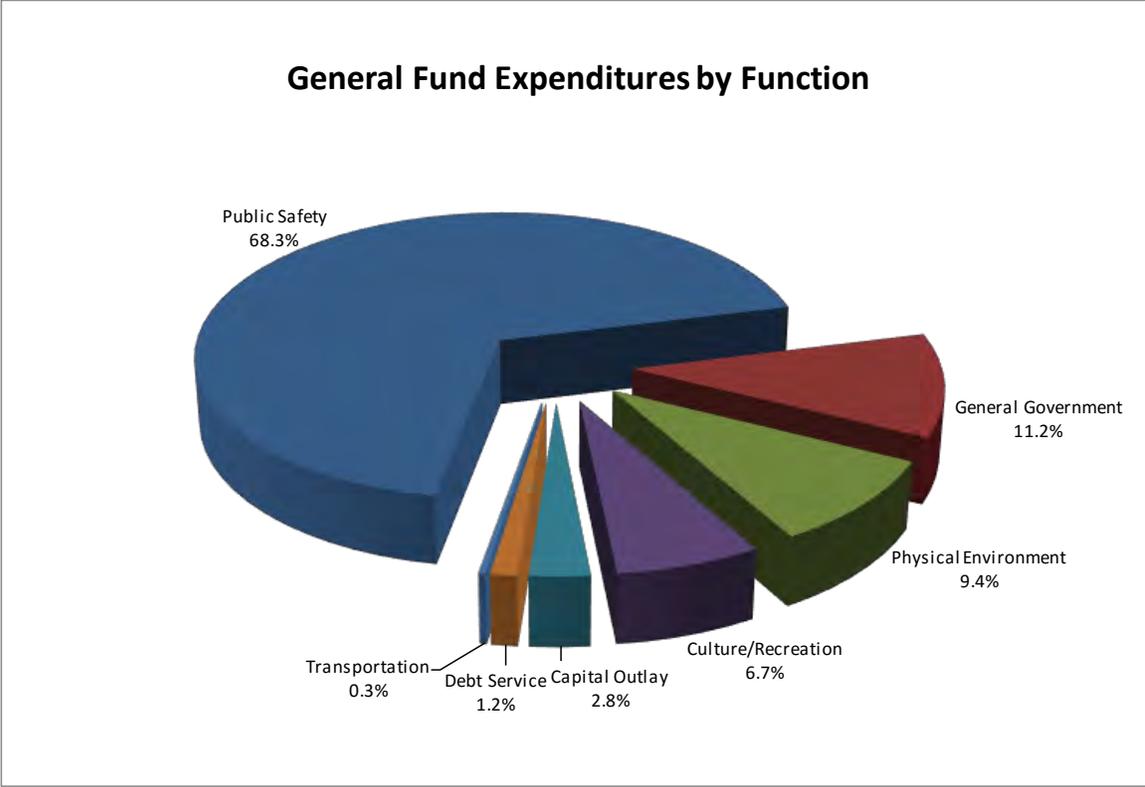
## General Fund—Revenue and Expenditure Summary

Source / Use	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Revenues (Sources)</b>							
Ad Valorem Taxes	\$ 6,169,049	\$ 6,513,867	\$ 6,760,450	\$ 6,865,000	\$ 7,170,440	\$ 305,440	4.4%
Gas Tax	181,932	185,685	185,000	191,695	189,000	(2,695)	-1.4%
Franchise Fees	862,848	874,245	916,000	876,000	936,000	60,000	6.8%
Utility Service Taxes	2,260,188	2,353,012	2,371,500	2,377,000	2,434,333	57,333	2.4%
Local Business Tax	63,432	67,587	64,000	70,000	65,000	(5,000)	-7.1%
Permits	643,781	845,554	670,500	980,625	795,500	(185,125)	-18.9%
Intergovernmental	1,096,868	1,147,394	1,105,000	1,156,940	1,155,000	(1,940)	-0.2%
User Charges - City Clerk	34,565	51,423	37,050	43,250	41,000	(2,250)	-5.2%
User Charges - Police	43,864	41,641	35,000	36,200	36,200	-	0.0%
User Charges - Fire	223,182	283,597	283,300	282,800	280,300	(2,500)	-0.9%
User Charges - Library	3,490	3,065	3,150	3,150	3,150	-	0.0%
User Charges - Recreation	54,725	64,924	57,000	79,500	83,500	4,000	5.0%
Fines and Forfeitures	293,935	180,951	96,350	326,850	101,350	(225,500)	-69.0%
Special Assessment	613,342	613,863	610,000	610,000	610,000	-	0.0%
Miscellaneous	166,845	130,854	116,000	176,000	116,000	(60,000)	-34.1%
Other Sources	535,533	409,182	302,370	322,815	444,719	121,904	37.8%
Use of Budget Surplus	112,786	(11,985)	40,000	(126,783)	-	126,783	-100.0%
<b>Total Revenues (Sources)</b>	<b>13,360,364</b>	<b>13,754,858</b>	<b>13,652,670</b>	<b>14,271,042</b>	<b>14,461,492</b>	<b>190,450</b>	<b>1.33%</b>
<b>Department Expenditures (Uses)</b>							
City Commission	83,481	102,412	68,114	86,752	100,904	14,152	16.3%
Mayor	38,559	50,413	47,522	47,682	45,611	(2,071)	-4.3%
Finance & Administration	710,442	710,266	713,663	761,001	736,734	(24,267)	-3.2%
City Attorney	122,390	158,122	132,500	140,000	135,270	(4,730)	-3.4%
Support Services	669,593	672,467	813,669	736,362	984,161	247,799	33.7%
Police	4,687,469	4,904,200	5,016,028	5,026,032	5,311,763	285,731	5.7%
Fire	3,954,493	3,680,853	3,637,583	3,719,647	3,872,095	152,448	4.1%
Building	491,922	629,201	545,707	570,111	586,416	16,305	2.9%
Code Enforcement	299,539	249,970	257,404	262,863	272,175	9,312	3.5%
Public Works	1,418,085	1,357,747	1,392,742	1,798,075	1,359,432	(438,643)	-24.4%
Community Bus	46,026	43,470	48,339	42,884	43,654	770	1.8%
Library	326,454	342,432	364,912	375,169	381,830	6,661	1.8%
Recreation	511,909	853,305	614,487	705,290	631,447	(73,843)	-10.5%
<b>Total Expenditures (Uses)</b>	<b>\$ 13,360,364</b>	<b>\$ 13,754,858</b>	<b>\$ 13,652,670</b>	<b>\$ 14,271,868</b>	<b>\$ 14,461,492</b>	<b>\$ 189,624</b>	<b>1.33%</b>

**General Fund Revenue Sources**



**General Fund Expenditures by Function**



## General Fund—Revenue Detail by Source / Object

Source / Object	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Taxes</b>							
Ad Valorem Taxes	\$ 6,169,049	\$ 6,513,867	\$ 6,760,450	\$ 6,865,000	\$ 7,170,440	\$ 305,440	4.4%
Local Option Gas Taxes	181,932	185,685	185,000	191,695	189,000	(2,695)	-1.4%
Franchise Fees	862,848	874,245	916,000	876,000	936,000	60,000	6.8%
Utility Service Taxes							
Electric	1,111,862	1,103,900	1,103,500	1,135,000	1,183,333	48,333	4.3%
Water	474,489	517,254	472,500	453,500	452,500	(1,000)	-0.2%
Gas / Propane	47,991	42,931	47,500	48,500	48,500	-	0.0%
Communications Services Tax	625,846	688,927	748,000	740,000	750,000	10,000	1.4%
<b>Total Taxes</b>	<b>9,474,017</b>	<b>9,926,809</b>	<b>10,232,950</b>	<b>10,309,695</b>	<b>10,729,773</b>	<b>420,078</b>	<b>4.1%</b>
<b>Licenses and Permits</b>							
Local Business Tax	63,432	67,587	64,000	70,000	65,000	(5,000)	-7.1%
Permits							
Structural	253,456	304,836	245,000	375,000	300,000	(75,000)	-20.0%
Plumbing	54,418	76,100	61,000	95,000	100,000	5,000	5.3%
Electrical	80,140	108,427	93,000	130,000	100,000	(30,000)	-23.1%
Other	255,766	356,191	271,500	380,625	295,500	(85,125)	-22.4%
<b>Total Licenses and Permits</b>	<b>707,212</b>	<b>913,141</b>	<b>734,500</b>	<b>1,050,625</b>	<b>860,500</b>	<b>(190,125)</b>	<b>-18.1%</b>
<b>Intergovernmental</b>							
Federal Grants	38,255	32,846	30,000	30,000	30,000	-	0.0%
State Grants	2,010	1,802	-	1,400	-	(1,400)	-100.0%
State Revenue Sharing	281,688	294,933	275,000	290,000	295,000	5,000	1.7%
Alcoholic Beverage Licenses	7,733	8,894	7,000	7,040	7,000	(40)	-0.6%
Half Cent Sales Tax	641,074	668,316	655,000	692,000	685,000	(7,000)	-1.0%
Firefighters' Supplement	13,780	13,693	14,000	14,000	14,000	-	0.0%
Motor Fuel Tax Rebate	5,288	4,597	5,000	5,000	5,000	-	0.0%
Other State Revenues	39,863	41,057	42,000	42,000	43,000	1,000	2.4%
Local Grants	61,620	75,480	65,000	65,000	65,000	-	0.0%
County Business Tax	5,557	5,776	12,000	10,500	11,000	500	4.8%
<b>Total Intergovernmental</b>	<b>1,096,868</b>	<b>1,147,394</b>	<b>1,105,000</b>	<b>1,156,940</b>	<b>1,155,000</b>	<b>(1,940)</b>	<b>-0.2%</b>
<b>Charges for Services</b>							
City Clerk							
Lien Search Fee	13,920	37,740	22,500	27,500	30,000	2,500	9.1%
Zoning Fees	19,375	12,336	13,500	13,500	10,000	(3,500)	-25.9%
Sale - Maps/Publications	25	70	50	50	-	(50)	-100.0%
Certifications/Copying	410	669	500	1,500	500	(1,000)	-66.7%
Other General Fees	834	608	500	700	500	(200)	-28.6%
Police Department							
Accident Reports	640	1,129	1,000	1,200	1,200	-	0.0%
Fingerprinting Fees	3,410	4,970	3,000	3,500	3,500	-	0.0%
Alarm Fees	7,032	9,580	6,000	6,500	6,500	-	0.0%
Other Fees	32,783	25,961	25,000	25,000	25,000	-	0.0%
Fire Department							
Fire Inspection Fees	22,627	22,767	23,800	23,800	23,800	-	0.0%
Construction Inspection Fees	11,443	9,894	8,500	3,000	3,000	-	0.0%
Other Fees	1,710	1,440	1,000	1,000	1,000	-	0.0%
Ambulance Fees	187,402	249,496	250,000	255,000	252,500	(2,500)	-1.0%
Library							
Photostat Fees	1,238	952	1,000	1,000	1,000	-	0.0%
Other Fees	2,252	2,113	2,150	2,150	2,150	-	0.0%

## General Fund—Revenue Detail by Source / Object

Source / Object	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Charges for Services (continued)</b>							
<i>Recreation</i>							
Registration Fees	10,400	14,415	12,500	23,000	27,000	4,000	17.4%
Summer Recreation Fees	25,700	44,330	37,500	49,500	49,500	-	0.0%
Rental Fees	18,625	6,179	7,000	7,000	7,000	-	0.0%
<b>Total Charges for Services</b>	<b>359,826</b>	<b>444,649</b>	<b>415,500</b>	<b>444,900</b>	<b>444,150</b>	<b>(750)</b>	<b>-0.2%</b>
<b>Fines and Forfeitures</b>							
Court Fines	12,243	18,570	13,000	21,000	18,000	(3,000)	-14.3%
Library Fines	389	1,040	750	750	750	-	0.0%
Parking Citations	2,455	3,735	2,600	2,600	2,600	-	0.0%
Code Enforcement Fines	278,848	157,606	80,000	302,500	80,000	(222,500)	-73.6%
<b>Total Fines and Forfeitures</b>	<b>293,935</b>	<b>180,951</b>	<b>96,350</b>	<b>326,850</b>	<b>101,350</b>	<b>(225,500)</b>	<b>-69.0%</b>
<b>Miscellaneous</b>							
Interest Earnings	24,789	39,594	31,000	36,000	36,000	-	0.0%
Special Assessments	613,342	613,863	610,000	610,000	610,000	-	0.0%
Sale of Surplus Assets	24,441	26,222	25,000	10,000	20,000	10,000	100.0%
Contributions	117,615	65,038	60,000	130,000	60,000	(70,000)	-53.8%
<b>Total Miscellaneous</b>	<b>780,187</b>	<b>744,717</b>	<b>726,000</b>	<b>786,000</b>	<b>726,000</b>	<b>(60,000)</b>	<b>-7.6%</b>
<b>Other Sources</b>							
Transfers In	55,000	200,325	178,370	180,915	153,719	(27,196)	-15.0%
Pension Forfeitures	10,341	11,179	-	43,900	-	(43,900)	-100.0%
Lease Purchase	470,192	197,678	124,000	98,000	291,000	193,000	196.9%
<b>Total Other Sources</b>	<b>535,533</b>	<b>409,182</b>	<b>302,370</b>	<b>322,815</b>	<b>444,719</b>	<b>121,904</b>	<b>37.8%</b>
<b>Use of Budget Surplus</b>	<b>112,786</b>	<b>(11,985)</b>	<b>40,000</b>	<b>(126,783)</b>	<b>-</b>	<b>126,783</b>	<b>-100.0%</b>
<b>Total General Fund</b>	<b>\$ 13,360,364</b>	<b>\$ 13,754,858</b>	<b>\$ 13,652,670</b>	<b>\$ 14,271,042</b>	<b>\$ 14,461,492</b>	<b>\$ 190,450</b>	<b>1.3%</b>

## General Fund—Expenditure Detail by Character / Object

Source / Use	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Personal Services</b>							
Executive Salaries	\$ 820,672	\$ 865,152	\$ 857,920	\$ 857,920	\$ 871,291	\$ 13,371	1.6%
Regular Salaries	5,816,190	6,020,472	6,294,315	6,209,695	6,514,961	305,266	4.9%
Part Time Salaries	129,435	133,976	145,990	138,210	159,236	21,026	15.2%
Overtime	331,522	349,886	291,500	419,000	302,000	(117,000)	-27.9%
Special Pays	414,815	472,753	306,430	354,030	311,300	(42,730)	-12.1%
FICA / Medicare	549,874	570,166	598,683	585,470	617,279	31,809	5.4%
Retirement Contributions	1,140,157	1,151,299	1,201,600	1,165,075	1,383,637	218,562	18.8%
Health/Life/Disability Ins	741,501	828,908	956,600	944,869	1,064,981	120,112	12.7%
Workers Compensation	309,632	244,896	256,778	229,599	236,611	7,012	3.1%
Other Personal Services	3,505	3,549	3,370	3,498	2,950	(548)	-15.7%
<b>Total Personal Services</b>	<b>10,257,303</b>	<b>10,641,058</b>	<b>10,913,186</b>	<b>10,907,366</b>	<b>11,464,246</b>	<b>556,880</b>	<b>5.1%</b>
<b>Operating Expenditures</b>							
Professional Services	60,367	60,422	57,060	102,632	54,570	(48,062)	-46.8%
City Attorney - Contract	93,445	105,789	109,000	109,000	112,270	3,270	3.0%
Other Legal Services	35,559	75,149	28,500	39,500	29,000	(10,500)	-26.6%
Contractual Services	467,380	626,668	586,963	608,869	599,047	(9,822)	-1.6%
Investigations	1,930	1,802	1,524	1,800	1,800	-	0.0%
Travel & Per Diem	2,681	4,026	6,250	8,450	6,890	(1,560)	-18.5%
Communication & Postage	46,243	48,044	47,039	52,466	54,596	2,130	4.1%
Utilities	277,619	299,053	254,100	268,900	266,350	(2,550)	-0.9%
Rentals / Leases	14,496	13,498	16,320	18,670	18,840	170	0.9%
General & Liability Insurance	386,437	392,854	403,200	363,000	381,000	18,000	5.0%
Repair & Maintenance	243,820	275,414	232,393	369,743	261,167	(108,576)	-29.4%
Printing & Copying	8,358	21,861	14,300	12,015	16,850	4,835	40.2%
Promotional Activity / Awards	6,595	8,805	7,315	9,615	7,365	(2,250)	-23.4%
Election Expenses	27,670	25,297	-	-	26,000	26,000	100.0%
Other Fees/Permits/Licenses	16,942	24,679	16,675	25,278	23,210	(2,068)	-8.2%
Computer & Office Supplies	26,641	27,025	24,211	26,268	22,900	(3,368)	-12.8%
Operating Expenses & Supplies	248,071	216,813	223,275	219,992	212,515	(7,477)	-3.4%
Community Events & Activities	24,221	24,648	26,000	26,305	27,000	695	2.6%
Athletic Supplies & Uniforms	19,806	20,436	16,000	19,391	18,000	(1,391)	-7.2%
Road Equipment & Signs	918	406	1,800	1,975	2,300	325	16.5%
Community Decorations	4,832	4,445	4,600	4,672	1,250	(3,422)	-73.2%
Publications & Subscriptions	2,481	3,524	6,109	6,109	6,114	5	0.1%
Education & Memberships	38,837	38,937	40,505	40,068	40,340	272	0.7%
<b>Total Operating Expenditures</b>	<b>2,055,350</b>	<b>2,319,597</b>	<b>2,123,139</b>	<b>2,334,718</b>	<b>2,189,374</b>	<b>(145,344)</b>	<b>-6.2%</b>
<b>Capital Outlay</b>							
Capital - Buildings	2,640	-	-	25,000	-	(25,000)	-100.0%
Infrastructure - Landscaping	11,981	1,701	15,000	11,000	10,000	(1,000)	-9.1%
Infrastructure - Parks/Fields	4,500	215,566	41,300	54,015	30,000	(24,015)	-44.5%
Capital - Turn Out Gear	1,813	4,599	4,200	11,350	6,600	(4,750)	-41.9%
Capital - Vehicles	547,759	197,678	100,638	95,986	135,045	39,059	40.7%
Capital - Equipment	95,562	17,375	84,200	107,464	232,719	125,255	116.6%
Capital - Furniture	-	7,149	-	2,500	-	(2,500)	-100.0%
Capital - Office Equipment	10,721	28,139	10,075	27,287	-	(27,287)	-100.0%
Library Books and Materials	40,895	46,073	52,000	52,000	52,000	-	0.0%
<b>Total Capital Outlay</b>	<b>715,872</b>	<b>518,281</b>	<b>307,413</b>	<b>386,602</b>	<b>466,364</b>	<b>79,762</b>	<b>20.6%</b>

## General Fund—Expenditure Detail by Character / Object

Source / Use	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Debt Service</b>							
Principal and Interest	190,158	135,242	147,014	136,853	178,411	41,558	30.4%
<b>Total Debt Service</b>	<b>190,158</b>	<b>135,242</b>	<b>147,014</b>	<b>136,853</b>	<b>178,411</b>	<b>41,558</b>	<b>30.4%</b>
<b>Grants</b>							
Donations to Service Organizations	7,681	4,115	12,550	18,635	10,768	(7,867)	-42.2%
<b>Total Grants</b>	<b>7,681</b>	<b>4,115</b>	<b>12,550</b>	<b>18,635</b>	<b>10,768</b>	<b>(7,867)</b>	<b>-42.2%</b>
<b>Other Uses</b>							
Transfers Out	134,000	136,565	149,368	487,694	152,329	(335,365)	-68.8%
<b>Total Other Uses</b>	<b>134,000</b>	<b>136,565</b>	<b>149,368</b>	<b>487,694</b>	<b>152,329</b>	<b>(335,365)</b>	<b>-68.8%</b>
<b>Total General Fund</b>	<b>\$ 13,360,364</b>	<b>\$ 13,754,858</b>	<b>\$ 13,652,670</b>	<b>\$ 14,271,868</b>	<b>\$ 14,461,492</b>	<b>\$ 189,624</b>	<b>1.3%</b>

## General Fund—Expenditure Summary by Department

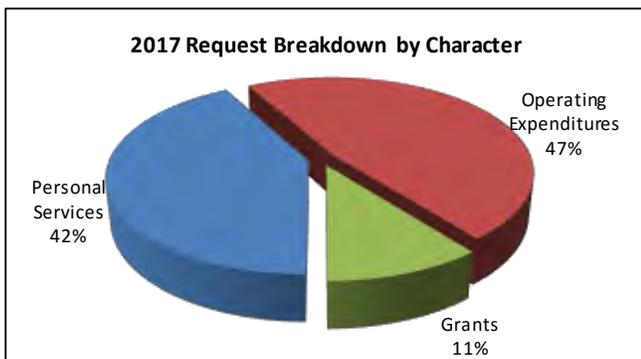
Source / Object	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>City Commission</b>							
Personal Services	\$ 32,152	\$ 36,127	\$ 40,564	\$ 39,768	\$ 42,310	\$ 2,542	6.4%
Operating Expenditures	43,648	62,170	15,000	22,716	47,826	25,110	110.5%
Capital Outlay	-	-	-	5,633	-	(5,633)	-100.0%
Grants And Aids	7,681	4,115	12,550	18,635	10,768	(7,867)	-42.2%
<b>Total City Commission</b>	<b>83,481</b>	<b>102,412</b>	<b>68,114</b>	<b>86,752</b>	<b>100,904</b>	<b>14,152</b>	<b>16.3%</b>
<b>Mayor</b>							
Personal Services	25,422	27,295	28,942	28,730	28,881	151	0.5%
Operating Expenditures	13,137	21,529	17,080	18,952	16,730	(2,222)	-11.7%
Capital Outlay	-	1,589	1,500	-	-	-	0.0%
<b>Total Mayor</b>	<b>38,559</b>	<b>50,413</b>	<b>47,522</b>	<b>47,682</b>	<b>45,611</b>	<b>(2,071)</b>	<b>-4.3%</b>
<b>Finance and Administration</b>							
Personal Services	602,313	562,309	590,136	589,809	617,704	27,895	4.7%
Operating Expenditures	104,465	128,678	114,952	150,603	119,030	(31,573)	-21.0%
Capital Outlay	3,664	19,279	8,575	20,589	-	(20,589)	-100.0%
<b>Total Finance &amp; Administration</b>	<b>710,442</b>	<b>710,266</b>	<b>713,663</b>	<b>761,001</b>	<b>736,734</b>	<b>(24,267)</b>	<b>-3.2%</b>
<b>City Attorney</b>							
Operating Expenditures	122,390	158,122	132,500	140,000	135,270	(4,730)	-3.4%
<b>Total City Attorney</b>	<b>122,390</b>	<b>158,122</b>	<b>132,500</b>	<b>140,000</b>	<b>135,270</b>	<b>(4,730)</b>	<b>-3.4%</b>
<b>Support Services</b>							
Personal Services	86,117	87,101	103,195	99,939	104,200	4,261	4.3%
Operating Expenditures	393,319	450,124	513,460	489,570	501,550	11,980	2.4%
Capital Outlay	-	-	50,000	10,000	200,000	190,000	1900.0%
Debt Service	190,158	135,242	147,014	136,853	178,411	41,558	30.4%
<b>Total Support Services</b>	<b>669,593</b>	<b>672,467</b>	<b>813,669</b>	<b>736,362</b>	<b>984,161</b>	<b>247,799</b>	<b>33.7%</b>
<b>Police Department</b>							
Personal Services	4,341,921	4,563,482	4,741,875	4,678,650	4,961,412	282,762	6.0%
Operating Expenditures	274,714	288,194	247,515	305,548	250,587	(54,961)	-18.0%
Capital Outlay	70,834	52,524	26,638	41,834	99,764	57,930	138.5%
<b>Total Police Department</b>	<b>4,687,469</b>	<b>4,904,200</b>	<b>5,016,028</b>	<b>5,026,032</b>	<b>5,311,763</b>	<b>285,731</b>	<b>5.7%</b>
<b>Fire Rescue</b>							
Personal Services	3,264,194	3,322,460	3,443,029	3,474,270	3,638,190	163,920	4.7%
Operating Expenditures	187,088	197,301	190,354	201,449	197,305	(4,144)	-2.1%
Capital Outlay	503,212	161,092	4,200	43,928	36,600	(7,328)	-16.7%
<b>Total Fire Rescue</b>	<b>3,954,493</b>	<b>3,680,853</b>	<b>3,637,583</b>	<b>3,719,647</b>	<b>3,872,095</b>	<b>152,448</b>	<b>4.1%</b>
<b>Building Department</b>							
Personal Services	177,290	236,895	226,328	254,438	272,552	18,114	7.1%
Operating Expenditures	311,770	387,739	319,379	311,978	289,864	(22,114)	-7.1%
Capital Outlay	2,862	4,568	-	3,695	24,000	20,305	549.5%
<b>Total Building Department</b>	<b>491,922</b>	<b>629,201</b>	<b>545,707</b>	<b>570,111</b>	<b>586,416</b>	<b>16,305</b>	<b>2.9%</b>

## General Fund—Expenditure Summary by Department

Source / Object	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Code Enforcement</b>							
Personal Services	208,851	225,813	239,959	239,101	252,680	13,579	5.7%
Operating Expenditures	21,047	16,385	17,445	20,067	19,495	(572)	-2.9%
Capital Outlay	49,642	7,772	-	3,695	-	(3,695)	-100.0%
Transfers Out	20,000	-	-	-	-	-	0.0%
<b>Total Code Enforcement</b>	<b>299,539</b>	<b>249,970</b>	<b>257,404</b>	<b>262,863</b>	<b>272,175</b>	<b>9,312</b>	<b>3.5%</b>
<b>Public Works</b>							
Personal Services	998,016	951,499	960,852	920,850	946,561	25,711	2.8%
Operating Expenditures	409,937	404,911	357,890	455,645	402,871	(52,774)	-11.6%
Capital Outlay	10,131	1,337	74,000	84,080	10,000	(74,080)	-88.1%
Other Uses	-	-	-	337,500	-	(337,500)	-100.0%
<b>Total Public Works</b>	<b>1,418,085</b>	<b>1,357,747</b>	<b>1,392,742</b>	<b>1,798,075</b>	<b>1,359,432</b>	<b>(438,643)</b>	<b>-24.4%</b>
<b>Community Bus</b>							
Personal Services	31,950	33,710	35,039	33,684	34,024	340	1.0%
Operating Expenditures	14,077	9,760	13,300	9,200	9,630	430	4.7%
<b>Total Community Bus</b>	<b>46,026</b>	<b>43,470</b>	<b>48,339</b>	<b>42,884</b>	<b>43,654</b>	<b>770</b>	<b>1.8%</b>
<b>Library</b>							
Personal Services	239,732	259,960	276,698	270,247	292,659	22,412	8.3%
Operating Expenditures	28,750	32,531	35,614	34,338	33,171	(1,167)	-3.4%
Capital Outlay	57,973	49,941	52,600	70,584	56,000	(14,584)	-20.7%
<b>Total Library</b>	<b>326,454</b>	<b>342,432</b>	<b>364,912</b>	<b>375,169</b>	<b>381,830</b>	<b>6,661</b>	<b>1.8%</b>
<b>Recreation</b>							
Personal Services	249,346	334,407	226,569	277,880	273,073	(4,807)	-1.7%
Operating Expenditures	131,010	162,154	148,650	174,652	166,045	(8,607)	-4.9%
Capital Outlay	17,554	220,179	89,900	102,564	40,000	(62,564)	-61.0%
Other Uses	114,000	136,565	149,368	150,194	152,329	2,135	1.4%
<b>Total Recreation</b>	<b>511,909</b>	<b>853,305</b>	<b>614,487</b>	<b>705,290</b>	<b>631,447</b>	<b>(73,843)</b>	<b>-10.5%</b>
<b>Total Expenditures</b>	<b>\$ 13,360,364</b>	<b>\$ 13,754,858</b>	<b>\$ 13,652,670</b>	<b>\$ 14,271,868</b>	<b>\$ 14,461,492</b>	<b>\$ 189,624</b>	<b>1.3%</b>

## General Fund—City Commission

Character / Object	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Personal Services</b>							
Executive Salaries	\$ 9,000	\$ 9,010	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.0%
Special Pays	6,554	6,500	6,500	6,500	6,500	-	0.0%
FICA / Medicare	1,002	956	1,110	800	90	(710)	-88.8%
Health/Life/Disability Ins	15,556	19,645	23,936	23,450	26,703	3,253	13.9%
Workers Compensation	40	17	18	18	17	(1)	-5.6%
<b>Total Personal Services</b>	<b>32,152</b>	<b>36,127</b>	<b>40,564</b>	<b>39,768</b>	<b>42,310</b>	<b>2,542</b>	<b>6.0%</b>
<b>Operating Expenditures</b>							
Other Legal Services	6,614	22,817	5,000	8,500	6,000	(2,500)	-29.4%
Contractual Services	-	-	-	1,076	1,326	250	23.2%
Printing & Copying	1,651	5,107	3,000	-	6,000	6,000	100.0%
Election Expenses	27,670	25,297	-	-	26,000	26,000	100.0%
Other Fees/Permits/Licenses	7,712	8,432	7,000	13,140	8,500	(4,640)	-35.3%
Education & Memberships	-	517	-	-	-	-	0.0%
<b>Total Operating Expenditures</b>	<b>43,648</b>	<b>62,170</b>	<b>15,000</b>	<b>22,716</b>	<b>47,826</b>	<b>25,110</b>	<b>52.5%</b>
<b>Capital Outlay</b>							
Capital - Equipment	-	-	-	5,633	-	(5,633)	-100.0%
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,633</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Grants</b>							
Contributions to Other Orgs.	7680.5	4,115	12,550	18,635	10,768	(7,867)	-42.2%
<b>Total Grants</b>	<b>7680.5</b>	<b>4,115</b>	<b>12,550</b>	<b>18,635</b>	<b>10,768</b>	<b>(7,867)</b>	<b>-73.1%</b>
<b>Total City Commission</b>	<b>\$ 83,481</b>	<b>\$ 102,412</b>	<b>\$ 68,114</b>	<b>\$ 86,752</b>	<b>\$ 100,904</b>	<b>\$ 19,785</b>	<b>19.6%</b>

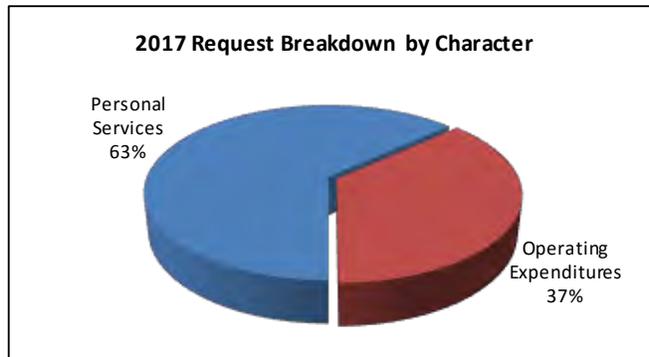


**Personnel Complement (FTE)**

	FY2016	FY2017
Commission	5.00	5.00

## General Fund—Mayor

Character / Object	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Personal Services</b>							
Executive Salaries	\$ 18,050	\$ 18,050	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.0%
Special Pays	1,300	1,300	1,300	1,300	1,300	-	0.0%
FICA / Medicare	1,243	723	620	550	561	11	2.0%
Health/Life/Disability Ins	4,780	7,187	8,986	8,850	8,986	136	1.5%
Workers Compensation	49	34	36	30	34	4	13.3%
<b>Total Personal Services</b>	<b>25,422</b>	<b>27,295</b>	<b>28,942</b>	<b>28,730</b>	<b>28,881</b>	<b>151</b>	<b>0.5%</b>
<b>Operating Expenditures</b>							
Professional Services	115	-	-	-	-	-	0.0%
Travel & Per Diem	46	-	-	-	-	-	0.0%
Communication & Postage	2,873	4,334	2,600	3,000	3,000	-	0.0%
Printing & Copying	2,039	10,459	6,700	6,000	6,000	-	0.0%
Promotional Activity / Awards	4,493	3,901	4,150	6,422	4,200	(2,222)	-34.6%
Other Fees/Permits/Licenses	50	-	-	-	-	-	0.0%
Publications & Subscriptions	-	220	910	910	910	-	0.0%
Education & Memberships	3,520	2,614	2,720	2,620	2,620	-	0.0%
<b>Total Operating Expenditures</b>	<b>13,137</b>	<b>21,529</b>	<b>17,080</b>	<b>18,952</b>	<b>16,730</b>	<b>(2,222)</b>	<b>-11.7%</b>
<b>Capital Outlay</b>							
Capital - Office Equipment	-	1,589	1,500	-	-	-	0.0%
<b>Total Capital Outlay</b>	<b>-</b>	<b>1,589</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100.0%</b>
<b>Total Mayor's Office</b>	<b>\$ 38,559</b>	<b>\$ 50,413</b>	<b>\$ 47,522</b>	<b>\$ 47,682</b>	<b>\$ 45,611</b>	<b>\$ (2,071)</b>	<b>-4.3%</b>



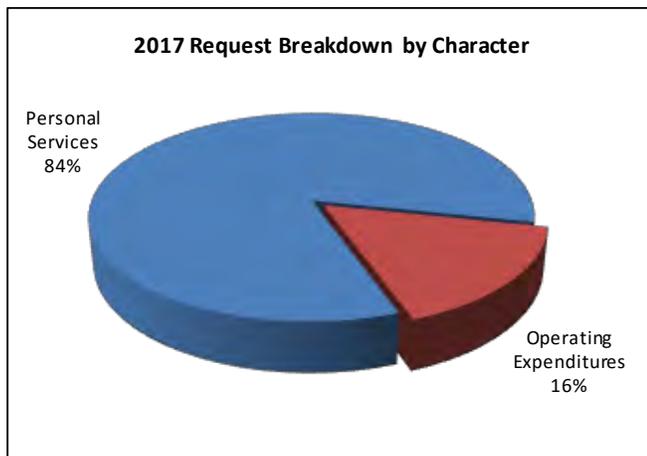
**Personnel Complement (FTE)**

	FY2016	FY2017
Mayor	1.00	1.00

# General Fund—Finance and Administration

Character / Object	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Personal Services</b>							
Executive Salaries	\$ 317,189	\$ 326,759	\$ 335,725	\$ 335,725	\$ 345,797	\$ 10,072	3.0%
Regular Salaries	121,612	103,947	107,470	110,575	116,761	6,186	5.6%
Special Pays	44,478	14,851	13,800	13,800	13,800	-	0.0%
FICA / Medicare	33,492	31,246	35,350	32,000	36,806	4,806	15.0%
Retirement Contributions	54,224	53,298	61,450	61,900	64,051	2,151	3.5%
Health/Life/Disability Ins	29,621	30,812	34,934	34,934	39,622	4,688	13.4%
Workers Compensation	1,145	816	857	775	867	92	11.9%
Other Personal Services	554	580	550	100	-	(100)	-100.0%
<b>Total Personal Services</b>	<b>602,313</b>	<b>562,309</b>	<b>590,136</b>	<b>589,809</b>	<b>617,704</b>	<b>27,895</b>	<b>4.7%</b>
<b>Operating Expenditures</b>							
Professional Services	22,363	28,255	23,600	33,700	24,450	(9,250)	-27.4%
Contractual Services	9,690	12,706	12,100	13,550	12,400	(1,150)	-8.5%
Travel & Per Diem	1,154	1,320	2,550	3,250	3,250	-	0.0%
Communication & Postage	7,134	6,786	7,500	8,000	8,000	-	0.0%
Utilities	17,183	16,132	16,500	14,800	15,800	1,000	6.8%
Rentals / Leases	4,801	4,230	4,400	4,700	4,740	40	0.9%
Repair & Maintenance	20,519	28,782	27,317	49,750	27,060	(22,690)	-45.6%
Printing & Copying	478	129	500	250	250	-	0.0%
Promotional Activity / Awards	870	435	715	715	715	-	0.0%
Other Fees/Permits/Licenses	171	5,195	100	540	105	(435)	-80.6%
Computer & Office Supplies	16,547	20,663	14,300	16,039	16,500	461	2.9%
Operating Expenses & Supplies	731	251	500	501	450	(51)	-10.2%
Publications & Subscriptions	-	-	250	250	250	-	0.0%
Education & Memberships	2,824	3,794	4,620	4,558	5,060	502	11.0%
<b>Total Operating Expenditures</b>	<b>104,465</b>	<b>128,678</b>	<b>114,952</b>	<b>150,603</b>	<b>119,030</b>	<b>(31,573)</b>	<b>-21.0%</b>
<b>Capital Outlay</b>							
Capital - Equipment	-	1,027	-	2,000	-	(2,000)	-100.0%
Capital - Furniture	-	7,149	-	-	-	-	0.0%
Capital - Office Equipment	3,664	11,103	8,575	18,589	-	(18,589)	-100.0%
<b>Total Capital Outlay</b>	<b>3,664</b>	<b>19,279</b>	<b>8,575</b>	<b>20,589</b>	<b>-</b>	<b>(20,589)</b>	<b>-100.0%</b>
<b>Total Finance &amp; Administration</b>	<b>\$ 710,442</b>	<b>\$ 710,266</b>	<b>\$ 713,663</b>	<b>\$ 761,001</b>	<b>\$ 736,734</b>	<b>\$ (24,267)</b>	<b>-3.2%</b>

2017 Request Breakdown by Character

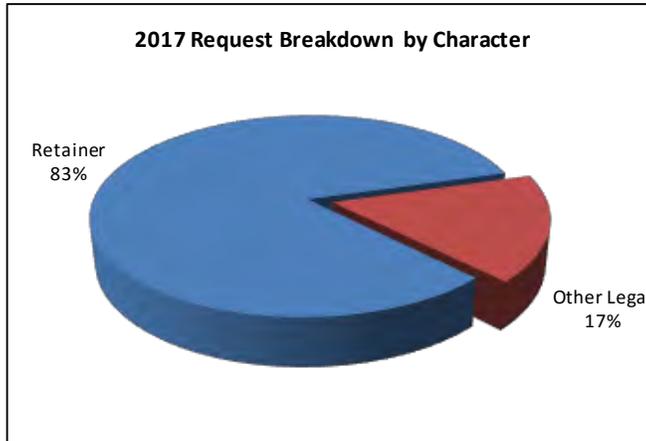


Personnel Complement (FTE)

	FY2016	FY2017
Management	3.00	3.00
Exempt	1.00	1.00
Administrative	1.00	1.00
<b>Totals</b>	<b>5.00</b>	<b>5.00</b>

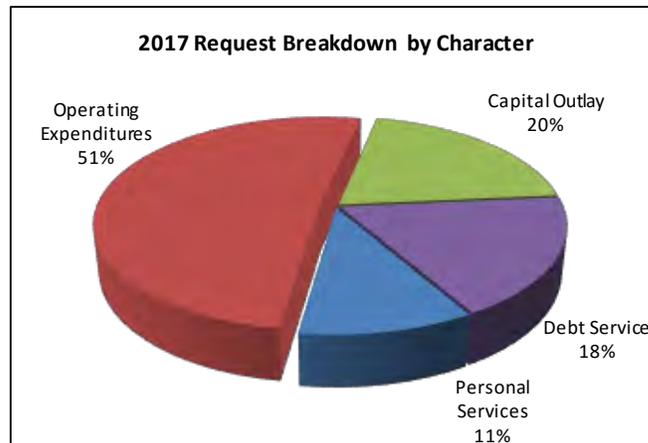
## General Fund—City Attorney

Character / Object	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Operating Expenditures</b>							
City Attorney - Contract	\$ 93,445	\$ 105,789	\$ 109,000	\$ 109,000	\$ 112,270	\$ 3,270	3.0%
Other Legal Services	28,945	52,333	23,500	31,000	23,000	(8,000)	-25.8%
<b>Total Operating Expenditures</b>	<b>122,390</b>	<b>158,122</b>	<b>132,500</b>	<b>140,000</b>	<b>135,270</b>	<b>(4,730)</b>	<b>-3.4%</b>
<b>Total City Attorney</b>	<b>\$ 122,390</b>	<b>\$ 158,122</b>	<b>\$ 132,500</b>	<b>\$ 140,000</b>	<b>\$ 135,270</b>	<b>\$ (4,730)</b>	<b>-3.4%</b>



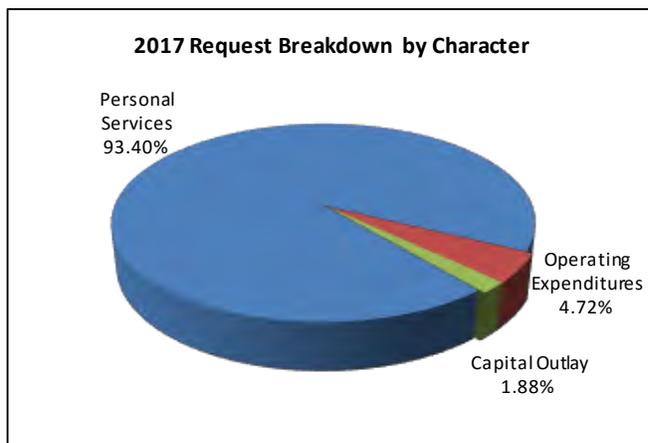
## General Fund—Support Services

Character / Object	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Personal Services</b>							
Health/Life/Disability Ins	\$ 86,117	\$ 87,101	\$ 103,195	\$ 99,939	\$ 104,200	\$ 4,261	4.3%
<b>Total Personal Services</b>	<b>86,117</b>	<b>87,101</b>	<b>103,195</b>	<b>99,939</b>	<b>104,200</b>	<b>4,261</b>	<b>4.3%</b>
<b>Operating Expenditures</b>							
Professional Services	6,882	2,505	4,700	10,010	2,400	(7,610)	-76.0%
Contractual Services	-	54,765	105,560	116,560	118,150	1,590	1.4%
General & Liability Insurance	386,437	392,854	403,200	363,000	381,000	18,000	5.0%
<b>Total Operating Expenditures</b>	<b>393,319</b>	<b>450,124</b>	<b>513,460</b>	<b>489,570</b>	<b>501,550</b>	<b>11,980</b>	<b>2.4%</b>
<b>Capital Outlay</b>							
Capital - Equipment	-	-	50,000	10,000	200,000	190,000	1900.0%
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>10,000</b>	<b>200,000</b>	<b>190,000</b>	<b>1900.0%</b>
<b>Debt Service</b>							
Principal and Interest	190,158	135,242	147,014	136,853	178,411	41,558	30.4%
<b>Total Debt Service</b>	<b>190,158</b>	<b>135,242</b>	<b>147,014</b>	<b>136,853</b>	<b>178,411</b>	<b>41,558</b>	<b>30.4%</b>
<b>Total Support Services</b>	<b>\$ 669,593</b>	<b>\$ 672,467</b>	<b>\$ 813,669</b>	<b>\$ 736,362</b>	<b>\$ 984,161</b>	<b>\$ 247,799</b>	<b>33.7%</b>



## General Fund—Police Department

Character / Object	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Personal Services</b>							
Executive Salaries	\$ 128,965	\$ 132,856	\$ 136,500	\$ 136,500	\$ 140,597	\$ 4,097	3.0%
Regular Salaries	2,716,439	2,836,974	3,000,000	2,891,000	3,043,052	152,052	5.3%
Part Time Salaries	46,319	39,479	42,525	40,500	47,871	7,371	18.2%
Overtime	128,859	153,370	135,000	175,000	145,000	(30,000)	-17.1%
Special Pays	171,258	229,457	167,350	207,150	175,390	(31,760)	-15.3%
FICA / Medicare	235,086	248,755	265,875	255,000	269,508	14,508	5.7%
Retirement Contributions	524,721	538,949	565,850	535,000	653,712	118,712	22.2%
Health/Life/Disability Ins	258,345	290,832	331,513	340,000	388,122	48,122	14.2%
Workers Compensation	129,925	91,547	95,762	97,000	96,660	(340)	-0.4%
Other Personal Services	2,003	1,264	1,500	1,500	1,500	-	0.0%
<b>Total Personal Services</b>	<b>4,341,921</b>	<b>4,563,482</b>	<b>4,741,875</b>	<b>4,678,650</b>	<b>4,961,412</b>	<b>282,762</b>	<b>6.0%</b>
<b>Operating Expenditures</b>							
Professional Services	2,533	2,435	-	1,615	1,500	(115)	-7.1%
Contractual Services	3,776	26,742	3,343	3,343	6,900	3,557	106.4%
Investigations	1,930	1,778	1,500	1,800	1,800	-	0.0%
Travel & Per Diem	570	1,290	1,300	1,500	1,500	-	0.0%
Communication & Postage	14,597	14,139	15,292	16,456	16,456	-	0.0%
Utilities	35,495	36,104	37,500	36,000	36,500	500	1.4%
Rentals / Leases	4,678	4,452	5,700	5,400	5,400	-	0.0%
Repair & Maintenance	72,285	74,916	60,830	110,486	62,406	(48,080)	-43.5%
Printing & Copying	1,257	2,687	1,500	2,050	1,800	(250)	-12.2%
Promotional Activity / Awards	285	3,201	1,200	1,200	1,200	-	0.0%
Other Fees/Permits/Licenses	248	660	100	300	300	-	0.0%
Computer & Office Supplies	5,804	3,059	4,000	4,000	4,000	-	0.0%
Operating Expenses & Supplies	111,106	96,555	99,500	102,823	92,200	(10,623)	-10.3%
Road Equipment & Signs	-	36	300	475	300	(175)	-36.8%
Publications & Subscriptions	999	1,196	1,850	1,850	1,850	-	0.0%
Education & Memberships	19,151	18,943	13,600	16,250	16,475	225	1.4%
<b>Total Operating Expenditures</b>	<b>274,714</b>	<b>288,194</b>	<b>247,515</b>	<b>305,548</b>	<b>250,587</b>	<b>(54,961)</b>	<b>-18.0%</b>
<b>Capital Outlay</b>							
Capital - Buildings	2,640	-	-	-	-	-	0.0%
Capital - Vehicles	25,778	51,828	26,638	26,857	81,045	54,188	201.8%
Capital - Equipment	42,416	696	-	14,977	18,719	3,742	25.0%
<b>Total Capital Outlay</b>	<b>70,834</b>	<b>52,524</b>	<b>26,638</b>	<b>41,834</b>	<b>99,764</b>	<b>57,930</b>	<b>138.5%</b>
<b>Total Police Department</b>	<b>\$ 4,687,469</b>	<b>\$ 4,904,200</b>	<b>\$ 5,016,028</b>	<b>\$ 5,026,032</b>	<b>\$ 5,311,763</b>	<b>\$ 285,731</b>	<b>5.7%</b>



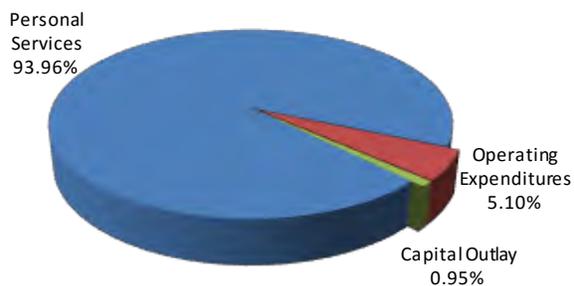
**Personnel Complement (FTE)**

	FY2016	FY2017
Management	1.00	1.00
Exempt	3.00	2.00
Officers (FT)	28.00	29.00
Officers (PT)	0.50	0.50
Administrative	3.00	3.00
Dispatch	6.00	6.00
Crossing Guard	0.53	0.53
<b>Totals</b>	<b>42.03</b>	<b>42.03</b>

# General Fund—Fire Rescue

Character / Object	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Personal Services</b>							
Executive Salaries	\$ 109,748	\$ 112,935	\$ 116,025	\$ 116,025	\$ 119,507	\$ 3,482	3.0%
Regular Salaries	1,976,136	2,035,687	2,135,670	2,135,670	2,225,905	90,235	4.2%
Overtime	193,052	186,477	150,000	225,000	150,000	(75,000)	-33.3%
Special Pays	87,205	97,606	89,280	69,280	84,160	14,880	21.5%
FICA / Medicare	173,676	176,743	187,820	187,820	195,534	7,714	4.1%
Retirement Contributions	412,718	404,326	415,975	415,975	494,882	78,907	19.0%
Health/Life/Disability Ins	194,660	216,863	251,983	242,000	276,667	34,667	14.3%
Workers Compensation	116,747	91,406	95,976	82,000	91,435	9,435	11.5%
Other Personal Services	252	418	300	500	100	(400)	-80.0%
<b>Total Personal Services</b>	<b>3,264,194</b>	<b>3,322,460</b>	<b>3,443,029</b>	<b>3,474,270</b>	<b>3,638,190</b>	<b>163,920</b>	<b>4.7%</b>
<b>Operating Expenditures</b>							
Professional Services	21,996	22,035	22,100	22,100	22,100	-	0.0%
Contractual Services	23,080	27,397	24,500	27,000	27,500	500	1.9%
Investigations	-	24	24	-	-	-	0.0%
Travel & Per Diem	58	-	-	-	-	-	0.0%
Communication & Postage	8,041	8,464	8,800	8,800	8,800	-	0.0%
Utilities	15,624	17,291	16,250	16,250	16,750	500	3.1%
Rentals / Leases	1,080	912	900	900	900	-	0.0%
Repair & Maintenance	41,803	48,617	37,195	50,000	40,000	(10,000)	-20.0%
Printing & Copying	243	-	-	200	200	-	0.0%
Promotional Activity / Awards	946	1,268	1,250	1,250	1,250	-	0.0%
Other Fees/Permits/Licenses	1,633	4,223	1,740	1,240	3,905	2,665	214.9%
Computer & Office Supplies	415	37	200	14	-	(14)	-100.0%
Operating Expenses & Supplies	62,484	57,353	62,700	60,700	62,900	2,200	3.6%
Publications & Subscriptions	378	919	1,995	1,995	2,000	5	0.3%
Education & Memberships	9,307	8,760	12,700	11,000	11,000	-	0.0%
<b>Total Operating Expenditures</b>	<b>187,088</b>	<b>197,301</b>	<b>190,354</b>	<b>201,449</b>	<b>197,305</b>	<b>(4,144)</b>	<b>-2.1%</b>
<b>Capital Outlay</b>							
Capital - Turn Out Gear	1,813	4,599	4,200	11,350	6,600	(4,750)	-41.9%
Capital - Vehicles	475,201	145,850	-	-	30,000	30,000	100.0%
Capital - Equipment	24,864	10,155	-	32,578	-	(32,578)	-100.0%
Capital - Office Equipment	1,334	488	-	-	-	-	0.0%
<b>Total Capital Outlay</b>	<b>503,212</b>	<b>161,092</b>	<b>4,200</b>	<b>43,928</b>	<b>36,600</b>	<b>(7,328)</b>	<b>-16.7%</b>
<b>Total Fire Department</b>	<b>\$ 3,954,493</b>	<b>\$ 3,680,853</b>	<b>\$ 3,637,583</b>	<b>\$ 3,719,647</b>	<b>\$ 3,872,095</b>	<b>\$ 152,448</b>	<b>4.1%</b>

2017 Request Breakdown by Character

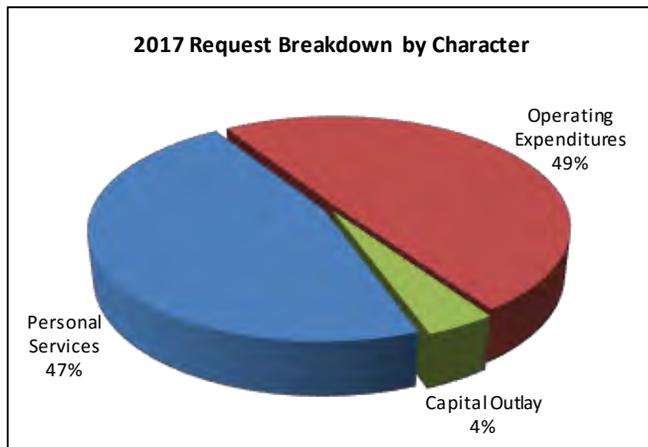


Personnel Complement (FTE)

	FY2016	FY2017
Management	1.00	1.00
Exempt	1.00	1.00
Administrative	1.00	1.00
Firefighter/PM	24.00	24.00
<b>Totals</b>	<b>27.00</b>	<b>27.00</b>

## General Fund—Building Department

Character / Object	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Personal Services</b>							
Regular Salaries	\$ 132,857	\$ 173,397	\$ 162,996	\$ 188,000	\$ 193,363	5,363	2.9%
Part Time Salaries	-	-	-	-	16,953	16,953	100.0%
Overtime	465	2,343	-	11,000	-	(11,000)	-100.0%
Special Pays	2,261	3,298	4,450	3,650	3,850	200	5.5%
FICA / Medicare	10,117	12,999	12,508	14,950	16,739	1,789	12.0%
Retirement Contributions	16,446	22,018	20,375	16,500	22,690	6,190	37.5%
Health/Life/Disability Ins	14,806	22,514	25,591	20,000	18,594	(1,406)	-7.0%
Workers Compensation	275	327	343	300	363	63	21.0%
Other Personal Services	63	-	65	38	-	(38)	-100.0%
<b>Total Personal Services</b>	<b>177,290</b>	<b>236,895</b>	<b>226,328</b>	<b>254,438</b>	<b>272,552</b>	<b>18,114</b>	<b>7.1%</b>
<b>Operating Expenditures</b>							
Professional Services	875	-	-	-	-	-	0.0%
Contractual Services	302,461	379,831	312,000	302,740	282,000	(20,740)	-6.9%
Communication & Postage	2,140	2,369	2,300	2,550	2,550	-	0.0%
Rentals / Leases	1,562	1,835	2,000	1,850	2,000	150	8.1%
Repair & Maintenance	1,722	100	250	100	100	-	0.0%
Printing & Copying	1,906	1,477	1,500	2,100	1,500	(600)	-28.6%
Other Fees/Permits/Licenses	-	936	55	24	-	(24)	-100.0%
Computer & Office Supplies	-	-	-	1,175	-	(1,175)	-100.0%
Operating Expenses & Supplies	-	-	-	250	610	360	144.0%
Publications & Subscriptions	1,104	1,190	1,104	1,104	1,104	-	0.0%
Education & Memberships	-	-	170	85	-	(85)	-100.0%
<b>Total Operating Expenditures</b>	<b>311,770</b>	<b>387,739</b>	<b>319,379</b>	<b>311,978</b>	<b>289,864</b>	<b>(22,114)</b>	<b>-7.1%</b>
<b>Capital Outlay</b>							
Capital - Vehicles	-	-	-	-	24,000	24,000	100.0%
Capital - Office Equipment	2,862	4,568	-	3,695	-	(3,695)	-100.0%
<b>Total Capital Outlay</b>	<b>2,862</b>	<b>4,568</b>	<b>-</b>	<b>3,695</b>	<b>24,000</b>	<b>20,305</b>	<b>549.5%</b>
<b>Total Building Department</b>	<b>\$ 491,922</b>	<b>\$ 629,201</b>	<b>\$ 545,707</b>	<b>\$ 570,111</b>	<b>\$ 586,416</b>	<b>\$ 16,305</b>	<b>2.9%</b>



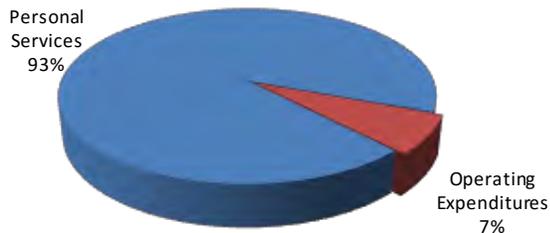
**Personnel Complement (FTE)**

	FY2016	FY2017
Administrative	2.25	3.50

# General Fund—Code Enforcement

Character / Object	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Personal Services</b>							
Regular Salaries	\$ 151,181	\$ 164,252	\$ 170,950	\$ 170,950	\$ 178,313	\$ 7,363	4.3%
Special Pays	4,423	2,286	1,950	1,950	2,950	1,000	51.3%
FICA / Medicare	11,061	11,750	12,650	11,950	12,969	1,019	8.5%
Retirement Contributions	17,501	19,490	22,425	22,425	23,355	930	4.1%
Health/Life/Disability Ins	22,085	25,853	29,696	29,696	32,958	3,262	11.0%
Workers Compensation	2,563	2,055	2,158	2,000	2,035	35	1.8%
Other Personal Services	38	126	130	130	100	(30)	-23.1%
<b>Total Personal Services</b>	<b>208,851</b>	<b>225,813</b>	<b>239,959</b>	<b>239,101</b>	<b>252,680</b>	<b>13,579</b>	<b>5.7%</b>
<b>Operating Expenditures</b>							
Professional Services	3,254	3,500	4,000	4,000	4,000	-	0.0%
Travel & Per Diem	53	-	100	100	100	-	0.0%
Communication & Postage	7,010	6,902	5,500	7,500	7,500	-	0.0%
Rentals / Leases	1,982	1,596	2,300	2,300	2,300	-	0.0%
Repair & Maintenance	1,700	139	750	1,300	1,000	(300)	-23.1%
Printing & Copying	340	340	500	500	500	-	0.0%
Other Fees/Permits/Licenses	2,109	1,427	1,500	1,500	1,500	-	0.0%
Computer & Office Supplies	-	-	-	179	-	(179)	-100.0%
Operating Expenses & Supplies	3,458	1,748	2,100	2,023	1,900	(123)	-6.1%
Education & Memberships	1,140	733	695	665	695	30	4.5%
<b>Total Operating Expenditures</b>	<b>21,047</b>	<b>16,385</b>	<b>17,445</b>	<b>20,067</b>	<b>19,495</b>	<b>(572)</b>	<b>-2.9%</b>
<b>Capital Outlay</b>							
Capital - Vehicles	46,780	-	-	-	-	-	0.0%
Capital - Equipment	-	2,640	-	-	-	-	0.0%
Capital - Office Equipment	2,862	5,132	-	3,695	-	(3,695)	-100.0%
<b>Total Capital Outlay</b>	<b>49,642</b>	<b>7,772</b>	<b>-</b>	<b>3,695</b>	<b>-</b>	<b>(3,695)</b>	<b>-100.0%</b>
<b>Other Uses</b>							
Transfers to Other Funds	20,000	-	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Code Enforcement</b>	<b>\$ 299,539</b>	<b>\$ 249,970</b>	<b>\$ 257,404</b>	<b>\$ 262,863</b>	<b>\$ 272,175</b>	<b>\$ 9,312</b>	<b>3.5%</b>

2017 Request Breakdown by Character

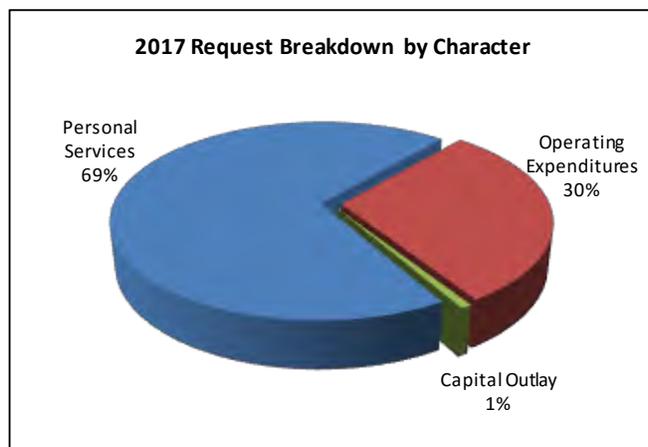


Personnel Complement (FTE)

	FY2016	FY2017
Exempt	1.00	1.00
Officers	2.00	2.00
<b>Totals</b>	<b>3.00</b>	<b>3.00</b>

## General Fund—Public Works

Character / Object	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Personal Services</b>							
Executive Salaries	\$ 61,720	\$ 82,605	\$ 85,000	\$ 85,000	\$ 87,418	\$ 2,418	2.8%
Regular Salaries	573,248	554,765	559,650	530,000	553,941	23,941	4.5%
Overtime	9,017	6,889	6,500	8,000	7,000	(1,000)	-12.5%
Special Pays	86,243	36,530	12,500	29,350	12,150	(17,200)	-58.6%
FICA / Medicare	53,552	49,754	50,125	48,500	50,222	1,722	3.6%
Retirement Contributions	76,377	72,495	81,850	75,500	78,357	2,857	3.8%
Health/Life/Disability Ins	89,501	97,647	112,068	104,000	117,983	13,983	13.4%
Workers Compensation	48,294	50,442	52,964	40,000	38,990	(1,010)	-2.5%
Other Personal Services	63	372	195	500	500	-	0.0%
<b>Total Personal Services</b>	<b>998,016</b>	<b>951,499</b>	<b>960,852</b>	<b>920,850</b>	<b>946,561</b>	<b>25,711</b>	<b>2.8%</b>
<b>Operating Expenditures</b>							
Professional Services	2,110	1,332	2,500	31,047	120	(30,927)	-99.6%
Contractual Services	115,413	120,391	124,160	130,000	133,471	3,471	2.7%
Communication & Postage	1,968	1,926	1,850	2,600	2,700	100	3.8%
Utilities	136,492	148,196	112,850	132,850	126,300	(6,550)	-4.9%
Rentals / Leases	393	473	-	2,500	2,500	-	0.0%
Repair & Maintenance	85,460	85,226	62,200	100,300	82,100	(18,200)	-18.1%
Printing & Copying	81	-	-	15	-	(15)	-100.0%
Promotional Activity / Awards	-	-	-	28	-	(28)	-100.0%
Other Fees/Permits/Licenses	4,534	788	4,330	5,275	5,200	(75)	-1.4%
Computer & Office Supplies	1,031	241	850	500	900	400	80.0%
Operating Expenses & Supplies	59,988	44,770	45,350	46,800	45,600	(1,200)	-2.6%
Road Equipment & Signs	918	370	1,500	1,500	2,000	500	33.3%
Community Decorations	647	620	600	1,000	750	(250)	-25.0%
Education & Memberships	901	579	1,700	1,230	1,230	-	0.0%
<b>Total Operating Expenditures</b>	<b>409,937</b>	<b>404,911</b>	<b>357,890</b>	<b>455,645</b>	<b>402,871</b>	<b>(52,774)</b>	<b>-11.6%</b>
<b>Capital Outlay</b>							
Improvements Other Than Buildings	-	177	-	25,000	-	(25,000)	-100.0%
Vehicles / Equipment	10,131	1,160	74,000	59,080	10,000	(49,080)	-83.1%
<b>Total Capital Outlay</b>	<b>10,131</b>	<b>1,337</b>	<b>74,000</b>	<b>84,080</b>	<b>10,000</b>	<b>(74,080)</b>	<b>-88.1%</b>
<b>Other Uses</b>							
Transfer to Infrastructure Fund	-	-	-	337,500	-	(337,500)	-100.0%
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>337,500</b>	<b>-</b>	<b>(337,500)</b>	<b>-100.0%</b>
<b>Total Public Works</b>	<b>\$ 1,418,085</b>	<b>\$ 1,357,747</b>	<b>\$ 1,392,742</b>	<b>\$ 1,798,075</b>	<b>\$ 1,359,432</b>	<b>\$ (438,643)</b>	<b>-24.4%</b>

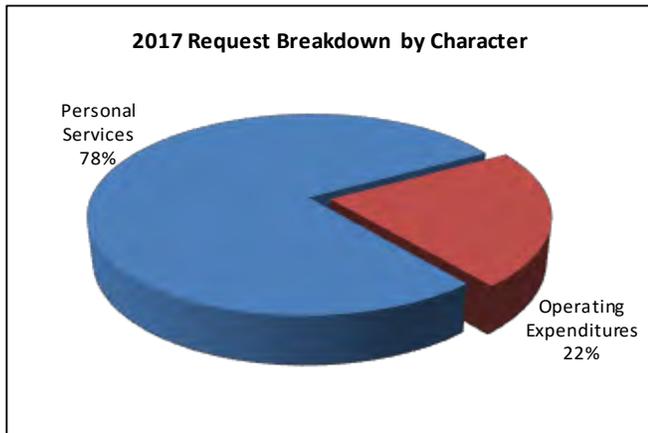


**Personnel Complement (FTE)**

	FY2016	FY2017
Management	1.00	1.00
Administrative	1.00	1.00
Supervisor	1.00	1.00
Crew Leader	2.00	2.00
Maintenance	7.00	7.00
<b>Totals</b>	<b>12.00</b>	<b>12.00</b>

## General Fund—Community Bus

Character / Object	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Personal Services</b>							
Part Time Salaries	\$ 28,233	\$ 29,944	\$ 31,180	\$ 30,000	\$ 30,218	\$ 218	0.7%
FICA / Medicare	2,160	2,291	2,475	2,300	2,381	81	3.5%
Workers Compensation	1,557	1,257	1,319	1,319	1,350	31	2.4%
Other Personal Services	-	219	65	65	75	10	15.4%
<b>Total Personal Services</b>	<b>31,950</b>	<b>33,710</b>	<b>35,039</b>	<b>33,684</b>	<b>34,024</b>	<b>340</b>	<b>1.0%</b>
<b>Operating Expenditures</b>							
Professional Services	240	240	160	160	-	(160)	-100.0%
Communication & Postage	307	259	315	300	300	-	0.0%
Repair & Maintenance	5,103	2,575	4,050	4,000	4,000	-	0.0%
Other Fees/Permits/Licenses	50	39	50	120	150	30	25.0%
Operating Expenses & Supplies	8,377	6,647	8,725	4,620	5,180	560	12.1%
<b>Total Operating Expenditures</b>	<b>14,077</b>	<b>9,760</b>	<b>13,300</b>	<b>9,200</b>	<b>9,630</b>	<b>430</b>	<b>4.7%</b>
<b>Total Community Bus</b>	<b>\$ 46,026</b>	<b>\$ 43,470</b>	<b>\$ 48,339</b>	<b>\$ 42,884</b>	<b>\$ 43,654</b>	<b>\$ 770</b>	<b>1.8%</b>

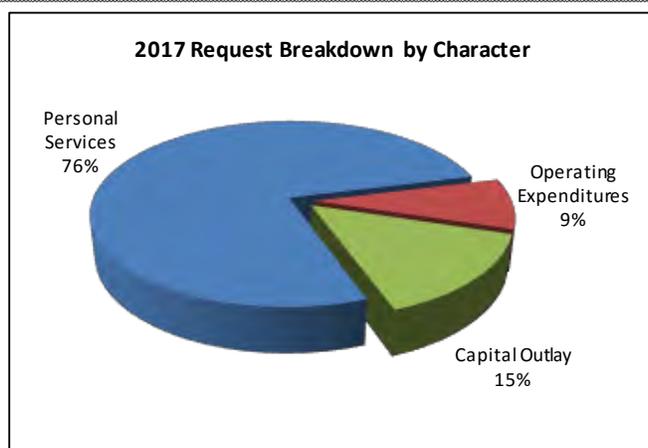


**Personnel Complement (FTE)**

	FY2016	FY2017
Drivers (PT)	0.82	0.82

## General Fund—Library

Character / Object	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Personal Services</b>							
Executive Salaries	\$ 72,309	\$ 74,490	\$ 76,550	\$ 76,550	\$ 78,830	\$ 2,280	3.0%
Regular Salaries	92,695	97,828	102,500	102,500	107,723	5,223	5.1%
Part Time Salaries	25,278	28,064	34,575	30,000	39,706	9,706	32.4%
Overtime	129	807	-	-	-	-	0.0%
Special Pays	4,600	4,600	4,600	4,600	4,600	-	0.0%
FICA / Medicare	14,420	15,219	16,750	15,600	17,709	2,109	13.5%
Retirement Contributions	17,221	23,018	23,525	23,525	24,502	977	4.2%
Health/Life/Disability Ins	12,573	15,545	17,726	17,000	19,164	2,164	12.7%
Workers Compensation	468	388	407	407	350	(57)	-14.0%
Other Personal Services	38	-	65	65	75	10	15.4%
<b>Total Personal Services</b>	<b>239,732</b>	<b>259,960</b>	<b>276,698</b>	<b>270,247</b>	<b>292,659</b>	<b>22,412</b>	<b>8.3%</b>
<b>Operating Expenditures</b>							
Contractual Services	192	192	300	300	1,300	1,000	333.3%
Travel & Per Diem	800	724	2,300	2,300	740	(1,560)	-67.8%
Communication & Postage	1,005	1,410	1,932	1,250	3,730	2,480	198.4%
Utilities	13,692	12,375	12,000	12,000	12,000	-	0.0%
Rentals / Leases	-	-	1,020	1,020	1,000	(20)	-2.0%
Repair & Maintenance	8,043	10,584	9,101	8,207	8,401	194	2.4%
Printing & Copying	-	913	-	800	500	(300)	-37.5%
Other Fees/Permits/Licenses	181	1,300	1,300	1,300	1,900	600	46.2%
Computer & Office Supplies	2,844	3,023	4,861	4,361	1,500	(2,861)	-65.6%
Education & Memberships	1,993	2,010	2,800	2,800	2,100	(700)	-25.0%
<b>Total Operating Expenditures</b>	<b>28,750</b>	<b>32,531</b>	<b>35,614</b>	<b>34,338</b>	<b>33,171</b>	<b>(1,167)</b>	<b>-3.4%</b>
<b>Capital Outlay</b>							
Capital - Equipment	17,078	969	600	17,276	4,000	(13,276)	-76.8%
Capital - Office Equipment	-	2,899	-	1,308	-	(1,308)	-100.0%
Library Books and Materials	40,895	46,073	52,000	52,000	52,000	-	0.0%
<b>Total Capital Outlay</b>	<b>57,973</b>	<b>49,941</b>	<b>52,600</b>	<b>70,584</b>	<b>56,000</b>	<b>(14,584)</b>	<b>-20.7%</b>
<b>Total Library</b>	<b>\$ 326,454</b>	<b>\$ 342,432</b>	<b>\$ 364,912</b>	<b>\$ 375,169</b>	<b>\$ 381,830</b>	<b>\$ 6,661</b>	<b>1.8%</b>



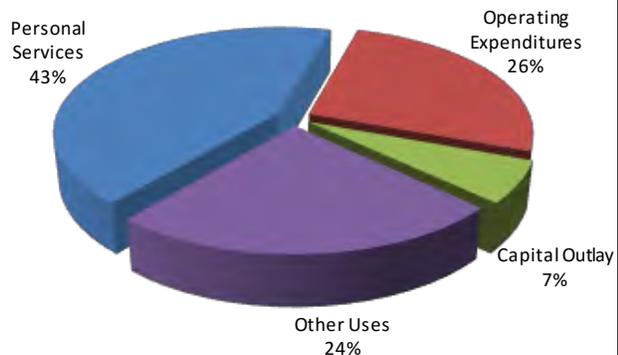
**Personnel Complement (FTE)**

	FY2016	FY2017
Management	1.00	1.00
Administrative	2.00	2.00
Part-Time	0.83	1.10
<b>Totals</b>	<b>3.83</b>	<b>4.10</b>
<b>Volunteers</b>	<b>110</b>	<b>110</b>

# General Fund—Recreation

Character / Object	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Personal Services</b>							
Executive Salaries	\$ 103,691	\$ 108,447	\$ 81,120	\$ 81,120	\$ 72,142	\$ (8,978)	-11.1%
Regular Salaries	52,021	53,622	55,079	81,000	95,903	14,903	18.4%
Part Time Salaries	29,605	36,489	37,710	37,710	24,488	(13,222)	-35.1%
Special Pays	6,493	76,326	4,700	16,450	6,600	(9,850)	-59.9%
FICA / Medicare	14,065	19,732	13,400	16,000	14,760	(1,240)	-7.8%
Retirement Contributions	20,949	17,704	10,150	14,250	22,088	7,838	55.0%
Health/Life/Disability Ins	13,457	14,908	16,972	25,000	31,982	6,982	27.9%
Workers Compensation	8,570	6,608	6,938	5,750	4,510	(1,240)	-21.6%
Other Personal Services	494	570	500	600	600	-	0.0%
<b>Total Personal Services</b>	<b>249,346</b>	<b>334,407</b>	<b>226,569</b>	<b>277,880</b>	<b>273,073</b>	<b>(4,807)</b>	<b>-1.7%</b>
<b>Operating Expenditures</b>							
Professional Services	-	120	-	-	-	-	0.0%
Contractual Services	12,768	4,645	5,000	14,300	16,000	1,700	11.9%
Travel & Per Diem	-	693	-	1,300	1,300	-	0.0%
Communication & Postage	1,169	1,454	950	2,010	1,560	(450)	-22.4%
Utilities	59,133	68,954	59,000	57,000	59,000	2,000	3.5%
Repair & Maintenance	7,184	24,476	30,700	45,600	36,100	(9,500)	-20.8%
Printing & Copying	363	747	600	100	100	-	0.0%
Other Fees/Permits/Licenses	254	1,680	500	1,839	1,650	(189)	-10.3%
Operating Expenses & Supplies	1,927	9,488	4,400	2,275	3,675	1,400	61.5%
Community Events & Activities	24,221	24,648	26,000	26,305	27,000	695	2.6%
Athletic Supplies & Uniforms	19,806	20,436	16,000	19,391	18,000	(1,391)	-7.2%
Community Decorations	4,185	3,825	4,000	3,672	500	(3,172)	-86.4%
Education & Memberships	-	988	1,500	860	1,160	300	34.9%
<b>Total Operating Expenditures</b>	<b>131,010</b>	<b>162,154</b>	<b>148,650</b>	<b>174,652</b>	<b>166,045</b>	<b>(8,607)</b>	<b>-4.9%</b>
<b>Capital Outlay</b>							
Equipment / Vehicles	1,073	3,088	33,600	37,549	-	(37,549)	-100.0%
Improvements Other Than Buildings	16,481	217,091	56,300	65,015	40,000	(25,015)	-38.5%
<b>Total Capital Outlay</b>	<b>17,554</b>	<b>220,179</b>	<b>89,900</b>	<b>102,564</b>	<b>40,000</b>	<b>(62,564)</b>	<b>-61.0%</b>
<b>Other Uses</b>							
Transfers to Other Funds	114,000	136,565	149,368	150,194	152,329	2,135	1.4%
<b>Total Other Uses</b>	<b>114,000</b>	<b>136,565</b>	<b>149,368</b>	<b>150,194</b>	<b>152,329</b>	<b>2,135</b>	<b>1.4%</b>
<b>Total Recreation</b>	<b>\$ 511,909</b>	<b>\$ 853,305</b>	<b>\$ 614,487</b>	<b>\$ 705,290</b>	<b>\$ 631,447</b>	<b>\$ (73,843)</b>	<b>-10.5%</b>

2017 Request Breakdown by Character



Personnel Complement (FTE)

	FY2016	FY2017
Management	1.00	1.00
General	1.00	2.00
Part-Time	1.33	1.00
<b>Totals</b>	<b>3.33</b>	<b>4.00</b>

## General Fund—Analysis of Fund Balance

General Fund	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
<b>Fund Balance, Beginning of Year</b>	\$ 5,639,661	\$ 5,526,875	\$ 5,538,532	\$ 5,665,315
<b>Fund Balance, End of Year</b>	\$ 5,526,875	\$ 5,538,532	\$ 5,665,315	\$ 5,665,315
<b>Nonspendable</b>				
Prepaid Insurance	57,923	59,549	60,000	65,000
Prepaid Expenses	-	-	-	-
<b>Restricted</b>	-	-	-	-
<b>Committed</b>				
Minimum Fund Balance	1,267,675	1,282,633	1,383,075	1,350,000
Encumbrances	54,608	57,164	50,000	50,000
Subsequent year's budget	238,530	40,000	-	-
<b>Assigned</b>				
Disaster recovery	2,500,000	2,500,000	2,500,000	2,500,000
Emergency bridge replacement	1,250,000	1,250,000	1,250,000	1,250,000
<b>Unassigned</b>	158,139	349,186	422,240	450,315

The purpose of the fund balance categories is to provide classifications that can be more consistently applied between governments. In the chart above, both the FY 2016 and 2017 projections rely on estimates of the use of budget surplus, minimum fund balance, and outstanding encumbrances. The FY 2016 projection has an increase in fund balance, and FY 2017 reflects no change in fund balance, as the budget proposal is balanced.

**Nonspendable** fund balance includes items like prepaid expenses. The City typically prepaays its first Workers' Compensation premium since it is due on October 1, prior to the start of the fiscal year. This is not reflected as an expense, until the next fiscal year.

**Restricted** fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. There are no General Fund resources that fall into this classification.

The **Committed** fund balance classification includes amounts that can be used only for the specific purposes determined by action of the City Commission. In the General Fund, this includes Minimum Fund Balance requirements as established by the Fund Balance Policy, open encumbrances at fiscal year end, and any portion of fund balance designated for use in the following fiscal year budget. Minimum fund balance is based on the operating budget and continues to increase each year since the General Fund budget continues to rise. The amount appropriated for use in the following year's budget has declined each year since the economic downturn of 2008-09, and a balanced budget is proposed for both FY 2016 and 2017.

Amounts in the **Assigned** fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. The Mayor has designated that a total of \$3,750,000 be assigned for emergency and disaster recovery purposes.

**Unassigned** fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications.



# Tennis Center Fund

Source / Use	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Revenues (Sources)</b>							
Membership	\$ 60,805	\$ 57,610	\$ 60,000	\$ 55,000	\$ 60,000	\$ 5,000	9.1%
Daily Use	14,977	18,054	16,000	17,000	16,000	(1,000)	-5.9%
Lighting Fees	660	920	800	800	800	-	0.0%
Summer Camp Fees	-	-	-	3,000	3,000	-	0.0%
Revenue Sharing	15,000	15,000	15,000	20,000	22,500	2,500	12.5%
Contributions	1,000	1,000	1,000	1,000	1,000	-	0.0%
Transfer from General Fund	95,000	116,565	129,368	130,194	128,329	(1,865)	-1.4%
Use of Budget Surplus	12,985	(815)	-	-	-	-	0.0%
<b>Total Revenues (Sources)</b>	<b>200,427</b>	<b>208,334</b>	<b>222,168</b>	<b>226,994</b>	<b>231,629</b>	<b>4,635</b>	<b>2.0%</b>
<b>Expenditures (Uses)</b>							
<b>Personal Services</b>							
Regular Salaries	106,609	110,531	116,950	116,950	92,506	(24,444)	-20.9%
Part Time Salaries	17,419	16,945	15,650	16,000	43,191	27,191	169.9%
Special Pays	4,019	4,150	4,400	4,900	4,900	-	0.0%
FICA / Medicare	9,593	9,867	10,600	10,600	10,870	270	2.5%
Retirement Contributions	11,216	11,782	11,950	11,950	12,269	319	2.7%
Health/Life/Disability Ins	12,457	13,870	15,972	15,972	18,148	2,176	13.6%
Workers Compensation	3,037	3,030	3,181	3,000	3,185	185	6.2%
Other Personal Services	-	63	65	-	-	-	0.0%
<b>Total Personal Services</b>	<b>164,350</b>	<b>170,237</b>	<b>178,768</b>	<b>179,372</b>	<b>185,069</b>	<b>5,697</b>	<b>3.2%</b>
<b>Operating Expenditures</b>							
Professional Services	163	294	-	-	-	-	0.0%
Contractual Services	5,274	-	5,000	5,470	1,380	(4,090)	-74.8%
Communication & Postage	411	428	500	500	500	-	0.0%
Utilities	11,894	12,661	12,000	12,000	12,000	-	0.0%
Repair & Maintenance	10,561	12,758	15,500	16,630	15,680	(950)	-5.7%
Promotional Activity / Awards	719	277	1,000	1,000	1,000	-	0.0%
Other Fees/Permits/Licenses	-	851	500	1,324	850	(474)	-35.8%
Operating Expenses & Supplies	-	286	500	803	750	(53)	-6.6%
Athletic Supplies & Uniforms	359	2,033	1,400	1,400	1,400	-	0.0%
<b>Total Operating Expenditures</b>	<b>29,382</b>	<b>29,587</b>	<b>36,400</b>	<b>39,127</b>	<b>33,560</b>	<b>(5,567)</b>	<b>-14.2%</b>
<b>Capital Outlay</b>							
Infrastructure	6,695	7,995	7,000	8,495	13,000	4,505	53.0%
Capital - Equipment	-	515	-	-	-	-	0.0%
<b>Total Capital Outlay</b>	<b>6,695</b>	<b>8,510</b>	<b>7,000</b>	<b>8,495</b>	<b>13,000</b>	<b>4,505</b>	<b>53.0%</b>
<b>Total Expenditures (Uses)</b>	<b>\$ 200,427</b>	<b>\$ 208,334</b>	<b>\$ 222,168</b>	<b>\$ 226,994</b>	<b>\$ 231,629</b>	<b>\$ 4,635</b>	<b>2.0%</b>

## Garbage and Trash Fund

Source / Use	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Revenues (Sources)</b>							
Garbage/Solid Waste Fees	\$ 1,798,299	\$ 1,831,014	\$ 1,850,500	\$ 1,817,000	\$ 1,740,000	\$ (77,000)	-4.2%
Interest	1,539	2,696	1,000	1,000	1,000	-	0.0%
Recycling Proceeds	15,398	57,663	60,000	60,000	60,000	-	0.0%
Contributions	-	15,982	-	22,000	22,000	-	0.0%
Use of Budget Surplus	129,063	18,123	-	-	-	-	0.0%
<b>Total Revenues (Sources)</b>	<b>1,944,298</b>	<b>1,925,478</b>	<b>1,911,500</b>	<b>1,900,000</b>	<b>1,823,000</b>	<b>(77,000)</b>	<b>-4.1%</b>
<b>Expenditures (Uses)</b>							
<b>Operating Expenditures</b>							
Other Professional Services	37	4,620	500	4,500	1,500	(3,000)	-66.7%
Sanitation Contract	1,803,710	1,826,201	1,830,000	1,810,000	1,738,615	(71,385)	-3.9%
Operating Supplies / Expenses	1,552	39,657	26,000	23,500	27,885	4,385	18.7%
<b>Total Operating Expenditures</b>	<b>1,805,298</b>	<b>1,870,478</b>	<b>1,856,500</b>	<b>1,838,000</b>	<b>1,768,000</b>	<b>(70,000)</b>	<b>-3.8%</b>
<b>Other Uses</b>							
Transfer to General Fund	55,000	55,000	55,000	55,000	55,000	-	0.0%
Transfer to Infrastructure Fund	84,000	-	-	-	-	-	0.0%
Budget Surplus	-	-	-	7,000	-	(7,000)	-100.0%
<b>Total Other Uses</b>	<b>139,000</b>	<b>55,000</b>	<b>55,000</b>	<b>62,000</b>	<b>55,000</b>	<b>(7,000)</b>	<b>-11.3%</b>
<b>Total Expenditures (Uses)</b>	<b>\$ 1,944,298</b>	<b>\$ 1,925,478</b>	<b>\$ 1,911,500</b>	<b>\$ 1,900,000</b>	<b>\$ 1,823,000</b>	<b>\$ (77,000)</b>	<b>-4.1%</b>

## Debt Service Fund

Source / Use	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	Chg from FY16 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Revenues (Sources)</b>							
Ad Valorem Taxes	\$ 414,912	\$ 414,197	\$ 402,659	\$ 404,000	\$ 400,000	\$ (4,000)	-1.0%
Interest	64	45	60	60	60	-	0.0%
Use of Budget Surplus	-	-	5,000	3,659	7,659	4,000	109.3%
<b>Total Revenues (Sources)</b>	<b>414,976</b>	<b>414,241</b>	<b>407,719</b>	<b>407,719</b>	<b>407,719</b>	<b>-</b>	<b>0.0%</b>
<b>Expenditures (Uses)</b>							
<b>Debt Service</b>							
Principal	343,417	350,197	357,045	357,045	364,247	7,202	2.0%
Interest	64,301	57,522	50,674	50,674	43,472	(7,202)	-14.2%
<b>Total Debt Service</b>	<b>407,719</b>	<b>407,719</b>	<b>407,719</b>	<b>407,719</b>	<b>407,719</b>	<b>-</b>	<b>0.0%</b>
<b>Other Uses</b>							
Budget Surplus	7,257	6,523	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>7,257</b>	<b>6,523</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures (Uses)</b>	<b>\$ 414,976</b>	<b>\$ 414,241</b>	<b>\$ 407,719</b>	<b>\$ 407,719</b>	<b>\$ 407,719</b>	<b>\$ -</b>	<b>0.0%</b>

# Stormwater Fund

Source / Use	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopt. Budget	FY 2016 Projected	FY 2017 Proposed	Chg from FY16 Proj	
						\$	%
<b>Revenues (Sources)</b>							
Stormwater Fees	\$ 269,802	\$ 269,364	\$ 265,000	\$ 265,000	\$ 265,000	\$ -	0.0%
Interest	3,590	6,209	1,500	1,500	1,500	-	0.0%
Contributions	-	225,000	-	-	-	-	0.0%
Use of Budget Surplus	-	-	367,550	1,210,500	-	(1,210,500)	-100.0%
<b>Total Revenues (Sources)</b>	<b>273,393</b>	<b>500,573</b>	<b>634,050</b>	<b>1,477,000</b>	<b>266,500</b>	<b>(1,210,500)</b>	<b>-82.0%</b>
<b>Expenditures (Uses)</b>							
<b>Operating Expenditures</b>							
Professional Services	44,054	55,994	37,500	58,500	18,500	(40,000)	-68.4%
Other fees	750	5,023	5,050	7,000	7,000	-	0.0%
Repair & Maintenance Services	21,205	10,758	36,500	31,500	26,500	(5,000)	-15.9%
<b>Total Operating Expenditures</b>	<b>66,009</b>	<b>71,775</b>	<b>79,050</b>	<b>97,000</b>	<b>52,000</b>	<b>(45,000)</b>	<b>-46.4%</b>
<b>Capital Outlay</b>							
Improvements	30,665	-	500,000	1,325,000	145,000	(1,180,000)	-89.1%
<b>Total Capital Outlay</b>	<b>30,665</b>	<b>-</b>	<b>500,000</b>	<b>1,325,000</b>	<b>145,000</b>	<b>(1,180,000)</b>	<b>-89.1%</b>
<b>Other Uses</b>							
Transfer to General Fund	-	30,000	55,000	55,000	55,000	-	0.0%
Budget Surplus	176,719	398,797	-	-	14,500	14,500	100.0%
<b>Total Other Uses</b>	<b>176,719</b>	<b>428,797</b>	<b>55,000</b>	<b>55,000</b>	<b>69,500</b>	<b>14,500</b>	<b>26.4%</b>
<b>Total Expenditures (Uses)</b>	<b>\$ 273,393</b>	<b>\$ 500,573</b>	<b>\$ 634,050</b>	<b>\$ 1,477,000</b>	<b>\$ 266,500</b>	<b>\$ (1,210,500)</b>	<b>-82.0%</b>

**Overview**

Each year, the City budgets for capital projects and purchases in the five budgeted funds. Additionally, the City has a five-year rolling plan for Infrastructure expenditures. Capital assets, for the purposes of budgeting, accounting, and financial reporting, include land, buildings and land improvements, equipment and fixtures, vehicles, and infrastructure, which have an initial, individual cost of more than \$500 and an estimate useful life in excess of one year.

Infrastructure expenditures are improvements to the City’s bridges, canals, roads, seawalls, stormwater facilities, and recreational areas. The City maintains a list of Multiyear Cyclical Expenditures for infrastructure, which is updated each year and provides for the maintenance and improvements of all major City Infrastructure. Although the main focus of this list is capital expenditures, some of the items are maintenance in nature, such as dredging of canals. This list also notes the funding source and the provider of services. Additionally, some of these expenditures are funded by the Infrastructure Fund, which does not have an annually adopted budget.

**General Fund**

The following table lists the capital purchase and projects for the General Fund in FY 2016/17:

Department	Description	Amount	Funding	Detail
<b>Support Services</b>	Server virtualization	\$80,000	Lease Finance	Consolidate most City servers into one more powerful and efficient unit; over time, saves the City money and labor spent on dealing with multiple hardware issues/replacements
	Multi-Site Security Camera System	\$95,000	Lease Finance	Replace current camera system, include new cameras in additional locations
	IT Infrastructure Projects	\$25,000	Infrastructure Fund	Based on continued needs for information technology modernization
<b>Police Department</b>	Ford Explorer (3)	\$81,045	Lease Finance	Replace three aging patrol units
	Replacement engine for Marine Patrol Boat	\$18,719	Marine Fund Transfer	Replace one of the Marine Patrol Boat engines; it is anticipated that the other will be reimbursed through a grant
<b>Fire Rescue</b>	Ford Explorer	\$30,000	Lease Finance	Replace Assistant Chief's vehicle, currently almost 10 years old
	Turn Out Gear (3)	\$6,600	General Fund Appropriation	Replace three sets of gear
<b>Building Department</b>	Hybrid Passenger Car	\$24,000	Lease Finance	New vehicle for use by Planning and Zoning Administrator; position previously funded by contractor who used their own car
<b>Public Works</b>	Mower	\$10,000	Lease Finance	Replace aging turf mower
<b>Library</b>	Tables & Cabinets	\$2,500	CDBG	New tables and cabinets in Library
	Tablets for eBooks	\$1,500	CDBG	New tablets to be used for senior programs and instructional classes
<b>Recreation</b>	Landscaping	\$10,000	General Fund Appropriation	Periodic mulching, sod, and tree plantings in City parks
	Drainage Improvement at Frank McDonough Park	\$20,000	General Fund Appropriation	Improve drainage systems to prevent runoff flooding into nearby residences; total cost is \$40,000, 50% offset by Stormwater Fund
	Ash Mills Pavilion Pavers	\$10,000	General Fund Appropriation	Pavers to improve patio area
<b>Grand Total</b>		<b>\$414,364</b>		

## Capital Improvements

### Infrastructure Expenditures Summary

FY 2017 - 2021 Multiyear Cyclical Expenditures Capital Improvement Plan								
Year	Funding	Bridges	Canals	Roads	Seawalls	Stormwater	Parks & Rec	Total
2017	Budget	\$300,000	\$200,000	\$70,000	\$30,000	\$145,000	\$37,000	\$782,000
	Funding Source	Infrastructure Fund	Infrastructure Fund / Marine Fund	Infrastructure Fund	Infrastructure Fund	Stormwater Utility	General Fund	
2018	Budget	\$1,560,000	\$0	\$350,000	\$30,000	\$230,000	\$122,000	\$2,292,000
	Funding Source	Infrastructure Fund / FDOT	N/A	Infrastructure Fund	Infrastructure Fund	Stormwater Utility	General Fund	
2019	Budget	\$180,000	\$200,000	\$200,000	\$30,000	\$250,000	\$61,000	\$921,000
	Funding Source	Infrastructure Fund	Infrastructure Fund / Marine Fund	Infrastructure Fund	Infrastructure Fund	Stormwater Utility	General Fund	
2020	Budget	\$150,000	\$35,000	\$300,000	\$30,000	\$450,000	\$95,000	\$1,060,000
	Funding Source	Infrastructure Fund	Infrastructure Fund / Marine Fund	Infrastructure Fund	Infrastructure Fund	Stormwater Utility	General Fund	
2021	Budget	\$2,500,000	\$200,000	\$300,000	\$30,000	\$230,000	\$98,000	\$3,358,000
	Funding Source	*Work performed 2021 or later	Infrastructure Fund / Marine Fund	Infrastructure Fund	Infrastructure Fund	Stormwater Utility	General Fund	

**Infrastructure Expenditures—Bridges**

Date	Location	Description	Estimated Cost	Funding Source	Performed By
2017	Bridges #867200 & #867201 & #867209	Bridge repairs based upon FDOT inspections	\$150,000	Infrastructure Fund	Outside Contractors
	Bridges #867203 & #867207 & #867208	Bridge repairs based upon FDOT inspections	\$150,000		
2018	Bridge #867205, Sample Road	Bridge repairs based upon FDOT inspections	\$60,000		
	Bridge #867202, Ibis Waterway	Replacement scheduled for 2018 of structurally deficient bridge	\$1,500,000		
2019	Multiple Bridges	Install Guardrails and Crash Cushions; bridge repairs based upon FDOT inspections	\$180,000	Infrastructure Fund	Outside Contractors
2020	Multiple Bridges	General repairs based on FDOT inspections	\$150,000		
*2021 out years	Bridge #867205, Sample Road	Functionally obsolete	\$2,500,000	Bond/Loan/Grant	

**Infrastructure Expenditures—Canals**

Date	Location	Description	Estimated Cost	Funding Source	Performed By
2017	Various Canals	Dredge areas identified by Hydrographic Survey	\$200,000	Infrastructure Fund / Marine Fund	Outside Contractor
2018	None	N/A	N/A	N/A	N/A
2019	Various Canals	Dredge areas identified by Hydrographic Survey	\$200,000	Infrastructure Fund / Marine Fund	Outside Contractor
2020	City-wide	Hydrographic Survey	\$35,000		
2021	Various Canals	Dredge areas identified by Hydrographic Survey	\$200,000		

## Capital Improvements

### Infrastructure Expenditures—Roads

Date	Location	Description	Estimated Cost	Funding Source	Performed By
2017	Various Streets	Roadway Thermoplastic Striping	\$30,000	Infrastructure Fund	Outside Contractor
	Various Streets	Repair Broken Street Curbing	\$40,000		
2018	Lake Placid Area	Mill and Pave	\$350,000		
2019	South of Sample west of Lighthouse Drive		\$200,000		
2020	Marina Area		\$300,000		
2021	Southwest Area of City		\$300,000		

### Infrastructure Expenditures—Seawalls

Date	Location	Description	Estimated Cost	Funding Source	Performed By
2017	NE 39 St. canal ends	Repair cracks and separations	\$20,000	Infrastructure Fund	Outside Contractor
	NE 48 St. and NE 22 Ave.		\$10,000		
2018	Between canals along NE 39 St.	Reline equalizer pipes	\$30,000		
2019	Between canals along NE 39 St.		\$30,000		
2020	Between canals along NE 39 St.		\$30,000		
2021	Between canals along NE 39 St.		\$30,000		

**Infrastructure Expenditures—Stormwater**

Date	Location	Description	Estimated Cost	Funding Source	Performed By
2017	Various Areas	Install cured-in-place pipe to repair leaks	\$125,000	Stormwater Utility	Outside Contractor
	Tennis Center	Drainage Improvements	\$20,000		
2018	NE 40th Ct. west of NE 22nd Ave.	Add to existing system	\$100,000		
	NE 42nd Ct. west of NE 22nd Ave.	Add to existing system	\$130,000		
2019	NE 27 Ct. and NE 28 St. from NE 26 Ave. to NE 28 Ave.	System in poor condition and needs to be replaced	\$200,000		
	NE 21 Ter. to NE 26 St.	Increase capacity to drain NE 21 Ter.	\$50,000		
2020	NE 21st Ave. from NE 35th St. to NE 31st Ct.	System in poor condition and needs to be replaced	\$450,000		
2021	Dan Witt Park/Public Works Garage	Eliminate runoff from fields into Public Works Garage	\$200,000		
	NE 35 St. and NE 23 Ave.	Add additional catch basins along NE 23 Ave.	\$30,000		

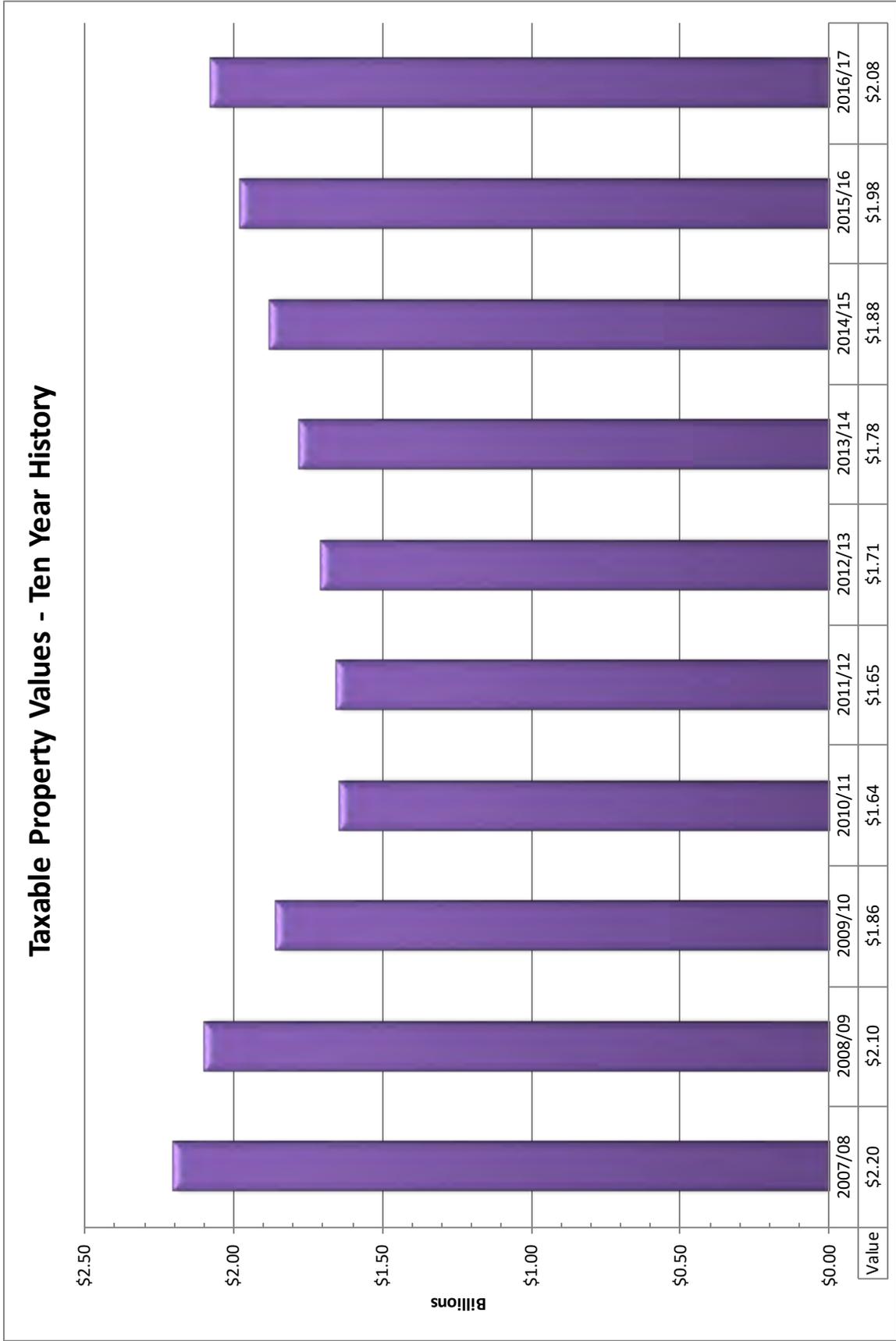
**Infrastructure Expenditures—Parks & Recreation**

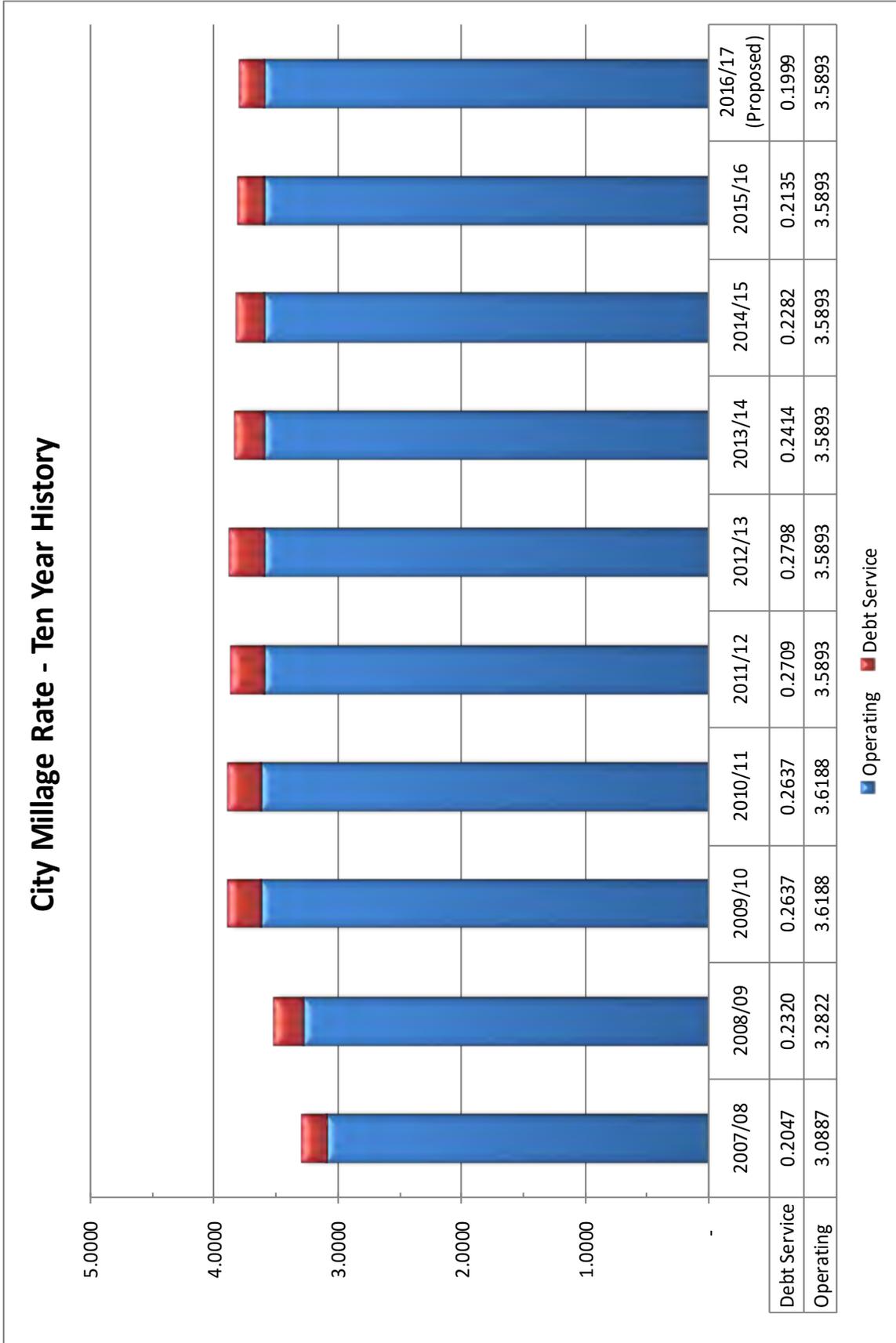
Date	Location	Description	Estimated Cost	Funding Source	Performed By
2017	Tennis Center	Resurface 2 Clay Courts	\$7,000	General Fund	Outside Contractor
	Tennis Center	Landscaping and Grounds Improvements	\$20,000	Infrastructure Fund	
	Frank McDonough Park	Construct Paver Patio at Ash Mills Pavilion	\$10,000		
2018	Tennis Center	Resurface 3 Clay Courts	\$12,000	General Fund	
	Tennis Center	Aluminum Roof over Paver Patio	\$20,000		
	Dan Witt Park	Replace Playground Equipment, Shade Canopy, and Turf	\$90,000		
2019	Tennis Center	Resurface 2 Clay Courts	\$8,000		
	Frank McDonough Park and Dan Witt Park	Install Security Cameras	\$25,000		
	Dan Witt Park	Sealcoat and Stripe Parking Lot	\$8,000		
	Frank McDonough Park	Replace Wood Fence	\$20,000		
2020	Frank McDonough Park	Replace Playground Equipment and Turf	\$60,000		
	Frank McDonough Park	Outdoor Exercise Equipment	\$15,000		
	Frank McDonough Park	Sealcoat and Stripe Parking Lot	\$12,000		
	Tennis Center	Resurface 2 Clay Courts	\$8,000		
2021	Dan Witt Park	Replace Intermediate Playground Equipment and Turf	\$90,000		
	Tennis Center	Resurface 2 Clay Courts	\$8,000		

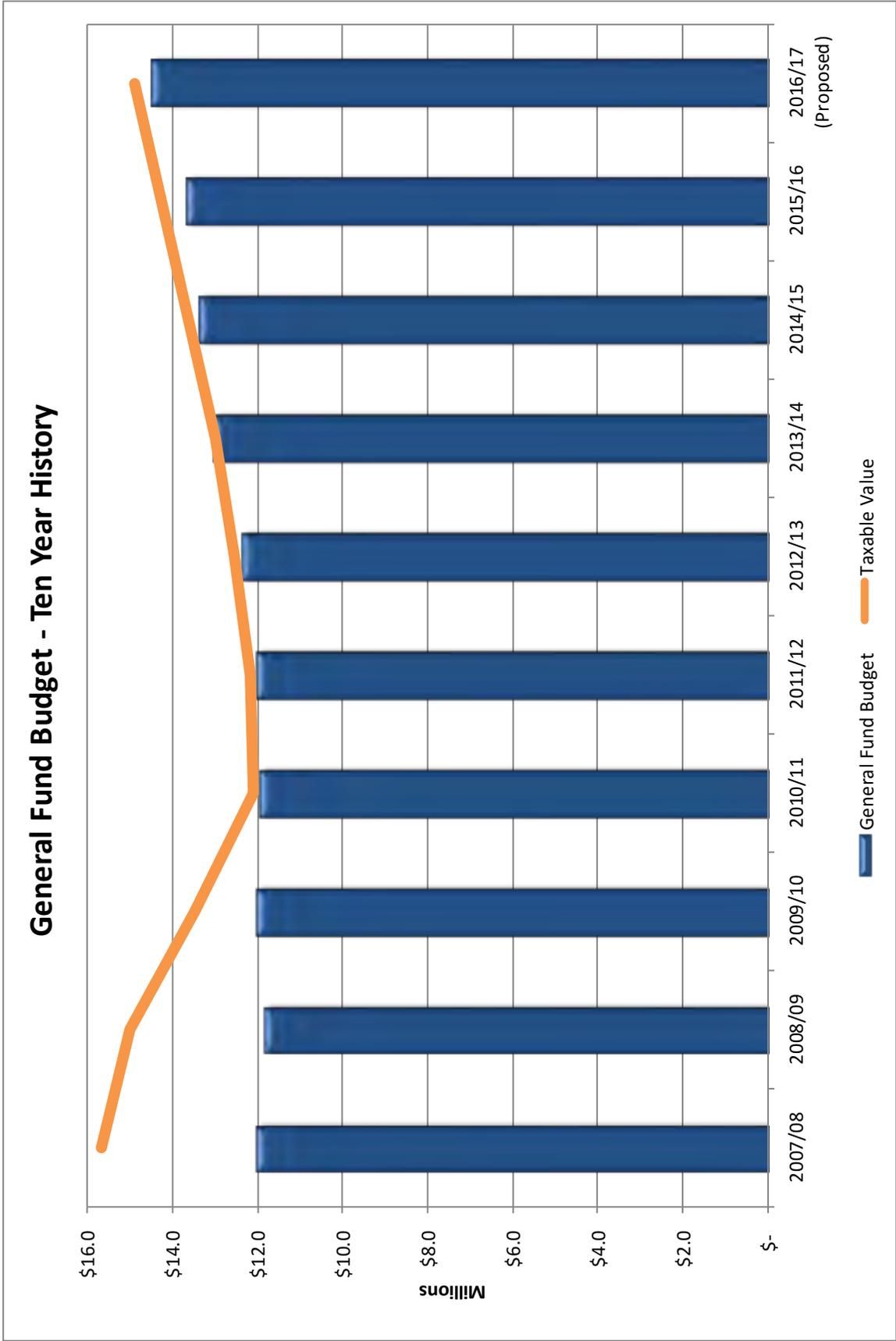


Staffing by Fiscal Year - Since 2008

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017 Proposed
<b>General Government</b>										
City Commission	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Mayor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance/Administration	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Subtotal	12.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
<b>Public Safety</b>										
Police	43.08	42.60	43.00	43.00	43.03	43.03	43.03	43.03	42.03	42.03
Fire	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
Building	3.00	3.00	3.00	3.00	3.00	2.00	2.00	3.00	2.25	3.50
Code Enforcement	3.07	3.07	3.07	3.07	3.00	3.00	3.00	3.00	3.00	3.00
Subtotal	76.15	75.67	76.07	76.07	76.03	75.03	75.03	76.03	74.28	75.53
<b>Public Works</b>	17.00	15.00	15.00	14.00	12.00	12.00	12.00	12.00	12.00	12.00
<b>Transportation</b>	1.09	1.09	0.88	0.88	0.88	0.88	0.88	0.82	0.82	0.82
<b>Culture/Recreation</b>										
Library	4.30	3.95	3.45	4.45	4.45	3.45	3.45	3.83	3.83	4.10
Recreation	6.04	6.04	6.04	6.04	6.04	6.04	6.04	6.01	6.85	7.60
Subtotal	10.34	9.99	9.49	10.49	10.49	9.49	9.49	9.84	10.68	11.70
<b>Total</b>	116.58	112.75	112.44	112.44	110.40	108.40	108.40	109.69	108.78	111.05







**General Fund Expenditures By Department**

