



**AGENDA
CITY COMMISSION SPECIAL MEETING
CITY OF ST. AUGUSTINE BEACH
JULY 25, 2016 5:01 P.M.**

City Hall
2200 A1A South
St. Augustine Beach, FL 32080

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- I. CALL TO ORDER
 - II. PLEDGE OF ALLEGIANCE
 - III. ROLL CALL
 - IV. PART I: PROPOSED FISCAL YEAR 2018 BUDGET AND TWO REVENUE SOURCES
 - A. Review of Employee Medical Insurance Plan and Costs
 - B. Review of Departmental Capital Outlay Requests and Other Matters Concerning the Budget
 - C. Setting the Tentative Property Tax Operating and Debt Millage, and the Date, Time, and Place of the First Public Hearing Concerning the Millage and the Budget
 - D. Consideration of Proposal for two Possible Additional Revenue Sources
 - V. ADJOURN BUDGET MEETING
 - VI. PART II: ADOPTION OF CHANGES TO THE LAND DEVELOPMENT REGULATIONS
 - A. Discussion with City Attorney of the Proposed Changes
 - B. Adoption of Changes
 - C. Scheduling Date for Next Meeting to Continue Adoption of Changes
 - VII. ADJOURNMENT

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NOTE:

The agenda material containing background information for this meeting is available on a CD in pdf format upon request at the City Manager's office for a \$5 fee. Adobe Acrobat Reader will be needed to open the file.

NOTICES: In accordance with Florida Statute 286.0105: "If any person decides to appeal any decision made by the City Commission with respect to any matter considered at this scheduled meeting or hearing, the person will need a record of the proceedings, and for such purpose the person may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

In accordance with the Americans with Disabilities act, persons needing a special accommodation to participate in this proceeding should contact the City Manager's Office not later than seven days prior to the proceeding at the address provided, or telephone 904-471-2122, or email sabadmin@cityofsab.org.

PROPOSED FY 2018 BUDGET

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MEMORANDUM

TO: Mayor O'Brien
Vice Mayor George
Commissioner Snodgrass
Commissioner England
Commissioner Kostka

FROM: Max Royle, City Manager 

DATE: July 24, 2017

SUBJECT: Review of Proposed Fiscal Year 2018 Budget and Two Revenue Sources:

- A. Review of Employee Medical Insurance and Costs
- B. Review of Departmental Capital Outlay Requests and Discussion of Other Matters Concerning the Budget
- C. Setting the Tentative Property Tax Millage and the Debt Millage, and the Date, Time and Place for the First Public Hearing Concerning the Budget
- D. Consideration of Proposal for Two Additional Revenue Sources

INTRODUCTION

You have scheduled two topics for your special meeting on July 31, 2017. The first is a review of the proposed Fiscal Year 2018 budget, the setting of the tentative millage, and the date, time, and place for the first public hearing on the budget.

The second topic is review of the proposed changes to the Land Development Regulations and including them in an ordinance for adoption.

Information for the budget is included below. The budget itself is in this folder. The ordinance and information for the LDR changes are in a separate binder.

A topic has been added to your discussion about the proposed budget. It is that you consider other revenue sources: first, a non-ad valorem special assessment to pay the cost to collect solid waste in the City; second, to work with St. Augustine and the County and possibly other coastal cities and counties to change how revenue from the bed tax is distributed so that it can be used to pay for the additional services, such as law enforcement, that are needed because of tourism.

SUGGESTED PROCEDURE AND TIMES

We suggest that you begin the meeting with the proposed budget, because in early August, the tentative millage you set must be sent to the Property Appraiser. The Appraiser then puts the tentative millage and the date, time, and place of your first budget public hearing on the notice that is sent to every real property owner in the City. After you complete your discussion of the budget and vote on the tentative millage, you can begin your discussion of the ordinance to adopt the LDR changes.

Suggested times for the two topics:

- a. Budget: 5:00 p.m. to 7:00 p.m.
- b. LDR ordinance: 7:00 p.m. to 9:00 or longer, if you prefer.

WHEN TO HAVE PUBLIC COMMENT

As noted above, the agenda for the budget meeting has three main topics concerning the budget and the one additional topic, which concerns new revenue sources. You can discuss the three budget-related topics and then have public comment on all of them, or allow public comment on each topic before you make a decision concerning each.

REVIEW OF FISCAL YEAR 18 BUDGET

Introduction

The City’s Chief Financial Officer, Ms. Melissa Burns, has done her usual excellent work in preparing the attached budget for your review. In summary, we provide below the highlights of the budget, so that you’ll have the basic framework for your discussion concerning it.

Budget Overview

The City’s budget consists of the following funds:

- General, which includes money for such departments as Finance/Administration, Police, Building, Solid Waste, etc.
- Road/Bridge, which provides money for the Road/Streets Department.

- Debt Service Fund, which provides money to pay the debt for the former Maratea property, both the recently acquired 4.5 acres, as well as the 11.5 acres acquired in 2009. Money from the Debt Service Fund is also used to pay the debt for past projects, such as road paving.

The budgets of the General and Road/Bridge Fund have three basic categories of expenditures:

- Personnel costs (salaries and benefits)
- Operating costs (office supplies, electricity, fuel, uniforms, repair of vehicles, etc.)
- Capital outlay (new vehicles, new equipment and new construction, such as drainage projects; road paving, etc.)

The proposed expenditures for each category in the FY 18 budget are shown on page i after this memo.

The proposed budget is balanced.

- General Fund:	\$7,028,684
- Road/Bridge Fund:	\$1,599,218
- Debt Service Fund:	\$ 921,034
TOTAL:	\$9,548,936

Property Tax Millage

There are two categories of millage: operating, which provides money for the departments, such Police, Finance, Solid Waste, and debt, which provides money to pay the City's long-term debt for the acquisition of final 4.5 acres of the former Maratea subdivision and debt payments for past projects.

Proposed operating millage for FY 18: 2.50 mills (or \$2.50 for every \$1,000 valuation of real property)

Proposed debt service millage for FY 18: .50 mills (or 50 cents for every \$1,000 valuation of real property)

Current year (FY 17) operating millage: 2.3992 mills

Current year (FY 17) debt service millage: .50 mills

The increase in the operating millage is 0.1008 mills, or a little more than 10 cents for every \$1,000 of the assessed value of real property.

Roll-back millage: This is the level of millage that will provide the same property tax revenue in FY 18 that 2.3992 mills provided in FY 17. The roll-back millage is 2.2357, which is 0.2643 mills less than the 2.50 on which the proposed budget is based, and 0.1635 mills less than the FY 17 millage.

If you want to reduce the proposed 2.5 mills to the FY 17 millage of 2.3992 mills, expenditures for the General Fund will have to be reduced by \$115,877. If you want to reduce the millage to the roll-back levy of 2.2357, then the General Fund budget will have to be reduced by \$303,832.

Each tenth of a mill provides \$117,303 in revenue.

Employee Pay

Increases in employee pay are based on the U.S. Department of Labor’s Consumer Price Index for all cities in the South between June 2016 and May 2017, and on a step plan approved by the City Commission.

The CPI is 1.7%

Step plan increases can be between 1.7% and 6.2%. The amount of increase will be based on an employee’s performance evaluation. The deadline for the evaluations to be done is August 20th.

The proposed pay for each employee is shown on pages ii and iii.

Employee Medical Insurance

Insurer for FY 17: United Healthcare

Propose insurer for FY 18: United Healthcare

Percentage increase in premium: 2%, or \$13,213.

For FY 17, the total premium cost to the City for employee and dependent health insurance was \$628,405.

For FY 18, total premium cost: \$641,618.

The City pays 70% of the premium for an employee’s dependents. The City and the employees, who elect to have vision and dental insurance, share the premium cost for the insurance.

Capital Outlay Items

A list of them is provided below under a separate heading. You can decide if there are any you think should be deleted or postponed, in order to reduce General Fund expenditures so that the operating millage can be reduced.

FIRST TOPIC FOR DISCUSSION: EMPLOYEE MEDICAL INSURANCE

Because medical insurance is a key cost, we usually have it as the first topic for discussion at your special budget meeting in late July, so that you can decide whether changes to the insurer and/or the insurance plan are needed to save costs.

As it turns out, for FY 18, Mr. Mark Bailey of The Bailey Group, the City’s health insurance consultant, has informed us that the percentage increase by United Healthcare for the plan now covering the employees will be a modest 2%, or \$13,213.

Mr. Bailey will be at your meeting to review United’s plan and the plans offered by other major insurers.

Action Requested

It’s that you approve the City renewing with United Healthcare the current medical insurance plan for the City’s employees.

SECOND TOPIC FOR DISCUSSION: CAPITAL OUTLAY ITEMS AND DISCUSSION OF OTHER MATTERS

We list here the capital outlay items in the proposed budget and the cost of each.

PLEASE NOTE: Many of the items for the Public Works Departments (Other Governmental Services, Solid Waste and Road/Streets) are taken from Mr. Howell’s five-year plan.

a. Other Governmental Services Department (page 23)

Public Works Department fence:	\$ 4,000
4-inch well for Public Works Department:	\$ 6,000
Police Department parking lot entrance off SR-A1A:	\$ 10,000
10 th Street lift station repairs:	\$ 4,500
Police station transfer switch box repairs:	\$ 4,500
Metal storage building at Public Works complex:	\$350,000
Full matrix marque message board at city hall:	\$ 35,000
Four network devices to connect Internet devices:	\$ 4,000

Public Works Department security camera system:	\$ 5,500
Replace weather station:	\$ 5,000
Replace chairs at dais in Commission room:	\$ 2,500
Battery backup for server:	\$ 4,000

b. Police Department (page 28)

Purchase three patrol vehicles with equipment:	\$125,000
Replace training room furniture:	\$ 5,000
Replace Polaris:	\$ 15,000

c. Solid Waste Department (page 36)

Replace rear loading refuse truck #78:	\$250,000
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d. Parks and Recreation Department (page 38)

Ocean Hammock Park improvements:	\$275,000
Elevated dune walkover at C Street:	\$ 40,000

e. Road/Streets Department (page 47)

Paving of Atlantic Alley and other areas:	\$100,000
Turf block parking improvements, 4 th and 5 th Streets:	\$150,000

Beautification projects listed below are from the beautification plan proposed by the Beautification Advisory Committee and approved by the City Commission at its April 3, 2017, meeting:

- Restoration of the tree canopy and incorporation of a green consideration to City projects. Cost \$15,000
- Planning and design of cohesive entrances to the City. Cost: \$10,000
- Study, planning and design of buffers along public parking boundaries. Cost \$10,000
- Continuation of parkette signage: \$3,000

TOTAL COST:	\$ 38,000
Concrete K rails for security and lifter:	\$ 11,500
Replace water tank on water truck:	\$ 6,000
11x17-inch color laser printer:	\$ 2,000
Woodlands drainage improvements:	\$100,000
12 th Lane/12 th Street drainage improvements:	\$ 35,000
Design/permitting, Mickler ditch piping project:	\$ 55,000
Drainage improvements, various locations:	\$ 20,000
Complete Ocean Woods ditch piping project:	\$ 50,000

Action Requested

It is that you discuss these proposed capital projects with the department heads responsible for them. For example, Mr. Howell can provide more details about the projects for the Other Governmental Services, Solid Waste, and Road/Streets departments. Chief Hardwick can explain the Police Department's capital requests. Ms. Burns can explain the technology equipment requests, such as the battery backup for the serve in the Other Governmental Services Department's budget. You can then decide which projects to leave in the budget, or whether some should be postponed or the expenditures for them reduced.

In addition to capital items, you may want to discuss other proposed expenditures in the budget, such as operating expenses and employee pay. Ms. Burns can answer your questions about the proposed pay for the employees shown on pages ii and iii after this memo.

THIRD TOPIC FOR DISCUSSION: SETTING THE PROPERTY TAX MILLAGE AND DATE FOR FIRST PUBLIC HEARING

Below we compare the cost to the owner of a homesteaded house assessed at \$200,000 at three millage levies:

Proposed FY 18 millage: 2.5000. Amount of tax: 200,000 divided by 1,000 x 2.500:	\$500.00
FY 17 millage: 2.3992. Amount of tax: 200,000 divided by 1,000 x 2.3992:	\$479.84
Roll-back millage for FY 18: 2.2357. Amount of tax: 200,000 divided by 1,000 x 2.2357	\$447.14

If you want to reduce the millage from the 2.50 proposed millage to either the FY 17 millage (2.3992) or the roll-back millage (2.2357), then we suggest you look at the list of capital items to see what items could be reduced or postponed.

To reduce the proposed 2.50 mills to the current 2.3992 mills will require that you reduce the budget by \$115,877.

To reduce the millage to roll-back will require you to reduce the budget by \$303,832.

Each tenth of a mill will provide \$117,303 in revenue. Thus, to reduce the millage levy by a tenth of a mill, General Fund expenditures will have to be reduced by \$117,303.

PLEASE NOTE: 1) The money for some of the capital items in the Road/Streets budget will come from impact fees. Therefore, reducing or deleting these items will have no effect on the millage.

2) Even if you reduce the millage to the current 2.3992 mills, the property tax for a homeowner will likely be higher in FY 18 because the assessed value of the property is higher now than it was a year ago. Only if you adopt the roll-back millage will there be no increase in property taxes because an increase in property values.

3) The main purpose of your July 31st special meeting is to set the tentative millage for Fiscal Year 2018. You could set it at 2.500 mills and tell the City staff to find cuts to reduce the budget to 2.3992 mills or to the roll-back millage of 2.2357. At the budget's first public hearing on September 12th, you could lower the millage. At that hearing, you cannot increase the millage beyond the levy you set at your July 31st meeting, unless the City's notifies every property owner of the proposed increase by mailed notice.

Actions Requested

There are two: First, that you discuss the operating millage and determine the levy, whether the proposed millage of 2.500, the current millage of 2.3992, or the roll-back millage of 2.2357.

Second, that you set the debt millage at .50 mills. Money from this millage will pay the bond debt for the purchase of the remaining 4.5 acres of the former Maratea subdivision and other long-term debt that the City has incurred.

Once you've set the operating and debt millage, then we ask that you schedule the first public hearing on the budget at 5:01 p.m. on Monday, September 11, 2017, in the Commission meeting room at city hall.

ADDITIONAL TOPIC FOR DISCUSSION: OTHER REVENUE SOURCES

Though not directly related to your discussion of the FY 18 budget, we suggest that you may want to discuss two other matters concerning revenues: first, a non-ad valorem special assessment for solid waste collection; second, changing the bed tax law to allow revenue from the tax to be used by cities and counties for capital projects and services, such as law enforcement and infrastructure maintenance, that are needed because of tourism.

We suggest that you should explore these possible revenue sources because:

- revenue from property taxes will be reduced by an estimated \$111,000, according to Ms. Burns, when the voters approve the additional \$25,000 homestead exemption in November, 2018. This change will affect the FY 20 budget;
- the likelihood that the Florida Legislature will continue in 2018 the trend it manifested in 2017 of attempting to take away from cities and counties their ability to raise revenue for the services they provide, such as capping how much revenue from property taxes a city could receive;
- the continued decline of revenue from the communication services tax, impact fees, and plan review fees;
- the limited number of revenue sources the City has that provide significant revenue. There are only six: property taxes, electric utility tax, electric franchise fee, half-cent sales tax, state revenue sharing, and the non-ad valorem special assessment for solid waste disposal.

Non-Ad Valorem Special Assessment for Collection

The City already has such an assessment to pay the costs to transport and dispose of solid waste. It was approved by the City Commission in 2010 and implemented in 2011. Each year, the Property Appraiser includes the assessment fee on tax bill sent to property owners in the City. Currently, the fee is \$74. As of the end of June, 2017, the City has received \$222,320 from the disposal fee.

The proposal is to have the non-ad valorem assessment provide money to pay the costs to collect solid waste (household waste, special waste, yard trash and recyclables) in the City. If you approved the assessment, it could be implemented in Fiscal Year 2019.

Bed Tax

Under Commissioner Comments at your July 6th meeting, Commissioner England spoke about the bed tax and that the City gets nothing from it. She asked whether to petition the Tourist Development Council or go to the Legislature. The City Manager suggested joining forces with St. Augustine and the County to ask the Legislature for a change to the distribution of the bed tax, so that cities and counties would get money from it for expenses caused by tourism.

Actions Requested

There are two:

1. That you approve the City administration developing a proposal to levy the non-ad valorem special assessment to pay the costs of solid waste collection.

If you approve this request, the City staff will prepare a resolution and other material for a public hearing to be held before the end of 2017. The assessment would go into effect for FY 19.

2. That you discuss how and when you want to ask St. Augustine to join with our City in getting the support of the TDC and the County Commission for a change in the bed tax distribution formula, so that revenue from the tax can lessen the burden on a city's taxpayers for funding services, such as law enforcement, that increased numbers of visitors require.

The beginning steps in the process could be for Mayor O'Brien meet with Mayor Shaver and have a separate meeting with County Commissioner Henry Dean. If Mayor Shaver and Commissioner Dean are supportive, then they and Mayor O'Brien could meet with Representatives Stevenson and Renner, and with State Senator Travis Hutson, to enlist their support for a change in the bed tax law and learn what the County and the two cities need to do to get the support of key members of the Florida Legislature. We also suggest that the Visitors and Convention Bureau and the Tourist Development Council be part of the effort to have some of the bed tax used for the services that tourists need, such as law enforcement.

SUMMARY

You are asked at your July 31st special meeting to do the following concerning the proposed FY 18 budget:

- a. Approve renewing the City's current health insurance plan for the employees with United Healthcare.
- b. Review proposed capital expenditures and any other matters concerning the budget that you want to discuss.
- c. Set the tentative operating millage and the debt millage, and the date, time, and place for the first public hearing on the budget. The date will be Monday, September 11, 2017, the time 5:01 p.m., and the place the Commission meeting room at city hall, 2200 A1A South.
- d. Decide whether to support the City administration's proposals for additional revenue: the non-ad valorem special assessment to pay for the collection of solid waste in the City; and whether to seek support from the County, St. Augustine and the state elected officials for the use of bed tax revenue to pay for the services that ever-increasing tourists require.

FISCAL YEAR 2018 PROPOSED BUDGET



Summary of Proposed Personnel, Operating and Capital Outlay Expenditures

	<u>Salaries & Benefits</u>	<u>Operating</u>	<u>Capital Outlay</u>	<u>Total</u>
Legislative Department	38,782.00	35,156.00	0.00	73,938.00
Executive Department	164,659.00	3,638.00	0.00	168,297.00
Finance & Administration Department	565,355.00	116,750.00	0.00	682,105.00
Comprehensive Planning Department	156,741.00	2,765.00	0.00	159,506.00
Other Governmental Services Department	339,503.00	135,095.00	435,000.00	909,598.00
Law Enforcement Department	1,648,082.00	532,812.00	145,000.00	2,325,894.00
Protective Inspections Department	220,927.00	35,022.00	0.00	255,949.00
Sanitation Department	407,270.00	460,457.00	250,000.00	1,117,727.00
Other Economic Environment	0.00	0.00	0.00	5,300.00
Human Services	0.00	55.00	0.00	55.00
Culture & Recreation	0.00	423,700.00	0.00	423,700.00
Road & Streets Department	583,625.00	447,593.00	568,000.00	1,599,218.00
	<u>4,124,944.00</u>	<u>2,193,043.00</u>	<u>1,398,000.00</u>	<u>7,721,287.00</u>

This information is provided in summary form so that you can see easily the major components of the City's two main operating budgets: the General Fund, and the Road/Bridge Fund.

The expenditures are divided into three categories: Personnel, Operating costs, and Capital Outlay costs.

Personnel costs include salaries/wages and benefits, such as health insurance, FICA taxes, retirement, and Workers' Compensation Insurance.

Operating costs include expenditures for fuel, office supplies, electricity, water, liability and property insurance, vehicle and equipment repairs, travel, etc.

Capital outlay costs are the purchase of such items as vehicles (used and new), new equipment, road paving, landscaping, major repairs to City buildings.

LIST OF CITY EMPLOYEE POSITIONS AS OF OCTOBER 1ST

<u>POSITION</u>	<u>CURRENT SALARY</u>	<u>CURRENT Hourly</u>	<u>SALARY FY 2018</u>	<u>New Hourly</u>	<u>\$ Difference</u>	<u>% OF INCREASE</u>
City Manager	117,082.00	56.29	119,072.39	57.25	0.96	1.7%
Chief Financial Officer	84,261.00	40.51	88,034.00	42.32	1.81	4.5%
City Clerk	57,555.00	27.67	60,132.33	28.91	1.24	4.5%
Information Technology Specialist	53,093.00	25.53	55,154.00	26.52	0.99	3.9%
IT Support Technician	40,963.00	19.69	41,917.53	20.15	0.46	2.3%
Finance Assistant	37,176.00	17.87	38,840.67	18.67	0.80	4.5%
Clerk	24,216.00	14.55	25,591.40	15.38	0.83	5.7%
Event Coordinator	31,503.00	18.93	32,913.00	19.78	0.85	4.5%
Deputy City Clerk	32,536.00	19.55	34,191.93	20.55	1.00	5.1%
Director of Building & Zoning	93,694.00	45.05	95,191.51	45.77	0.72	1.6%
Building Inspector	53,230.00	25.59	55,461.40	26.66	1.07	4.2%
Executive Assistant	56,601.00	27.21	59,230.00	28.48	1.26	4.6%
Administrative Assistant	37,714.00	18.13	38,862.40	18.68	0.55	3.0%
Code Enforcement Officer	21,944.00	17.58	22,438.00	17.95	0.37	2.1%
Chief of Police	96,350.00	46.32	97,987.95	47.11	0.79	1.7%
Commander	68,338.40	32.86	71,741.73	34.49	1.64	5.0%
Administrative Lieutenant	50,773.33	24.41	53,155.33	25.56	1.15	4.7%
Administrative Assistant	45,560.00	21.90	46,334.52	22.28	0.37	1.7%
Administrative Assistant	31,175.73	14.99	32,728.60	15.73	0.75	5.0%
Sergeant	58,028.00	27.90	60,522.00	29.10	1.20	4.3%
Sergeant	58,131.00	27.95	60,522.00	29.10	1.15	4.1%
Sergeant	54,100.00	26.01	56,854.00	27.33	1.32	5.1%
Sergeant	54,100.00	26.01	56,854.00	27.33	1.32	5.1%
Detective	47,480.00	22.83	50,247.00	24.16	1.33	5.8%
Police Officer	47,480.00	22.83	50,247.00	24.16	1.33	5.8%
Police Officer	45,758.00	22.00	47,531.00	22.85	0.85	3.9%
Police Officer	42,875.00	20.61	44,815.00	21.55	0.93	4.5%
Police Officer	42,180.00	20.28	44,815.00	21.55	1.27	6.2%
Police Officer	41,002.00	19.71	43,457.00	20.89	1.18	6.0%
Police Officer	40,560.00	19.50	42,099.00	20.24	0.74	3.8%
Police Officer	40,060.00	19.26	42,099.00	20.24	0.98	5.1%
Police Officer	40,060.00	19.26	42,099.00	20.24	0.98	5.1%
Police Officer	40,060.00	19.26	42,099.00	20.24	0.98	5.1%
Police Officer	40,060.00	19.26	42,099.00	20.24	0.98	5.1%
Police Officer	40,060.00	19.26	42,099.00	20.24	0.98	5.1%
Police Officer	40,060.00	19.26	42,099.00	20.24	0.98	5.1%
Police Recruit	24,960.00	12.00	24,960.00	12.00	0.00	0.0%

<u>POSITION</u>	<u>CURRENT SALARY</u>	<u>CURRENT Hourly</u>	<u>SALARY FY 2018</u>	<u>New Hourly</u>	<u>\$ Difference</u>	<u>% OF INCREASE</u>
Director of Public Works	94,135.00	45.26	96,559.73	46.42	1.17	2.6%
Assistant Director of Public Works	65,656.00	31.57	67,432.67	32.42	0.85	2.7%
Administrative Assistant	38,118.00	18.33	39,221.60	18.86	0.53	2.9%
Foreman, Streets & Roads	48,198.00	23.17	49,441.53	23.77	0.60	2.6%
Foreman, Sanitation	49,434.00	23.77	50,647.40	24.35	0.58	2.5%
Drainage Technician	49,437.00	23.77	50,774.40	24.41	0.64	2.7%
Foreman, Bldg & Grounds	48,202.00	23.17	49,441.53	23.77	0.60	2.6%
Equipment Operator	35,785.00	17.20	36,630.60	17.61	0.41	2.4%
Equipment Operator	34,057.00	16.37	34,930.47	16.79	0.42	2.6%
Maintenance Worker	32,983.00	15.86	33,759.20	16.23	0.37	2.4%
Maintenance Worker	32,983.00	15.86	33,759.20	16.23	0.37	2.4%
Maintenance Worker	32,194.00	15.48	32,975.73	15.85	0.38	2.4%
Maintenance Worker	31,386.00	15.09	32,192.27	15.48	0.39	2.6%
Maintenance Worker	30,588.00	14.71	31,408.80	15.10	0.39	2.7%
Maintenance Worker	30,588.00	14.71	31,408.80	15.10	0.39	2.7%
Maintenance Worker	30,588.00	14.71	31,408.80	15.10	0.39	2.7%
Maintenance Worker	28,158.00	13.54	29,058.40	13.97	0.43	3.2%
Maintenance Worker	28,158.00	13.54	29,058.40	13.97	0.43	3.2%
Maintenance Worker	28,158.00	13.54	29,058.40	13.97	0.43	3.2%
Maintenance Worker	26,708.00	12.84	27,491.47	13.22	0.38	2.9%

<u>GENERAL FUND REVENUE ACCOUNTS</u>		<u>APPROPRIATED FY17</u>	<u>RECEIVED AS OF 5/31/17</u>	<u>FORECAST TO BE REC'D. AS OF 9/30/17</u>	<u>FY16 ACTUAL</u>	<u>CITY ADMINISTRATION REQUEST FOR FY18</u>
AD VALOREM TAXES						
Ad Valorem Taxes - Current	2.5	2,518,468.00	2,382,582.46	2,518,468.00	2,297,148.14	2,873,931.00
Ad Valorem Taxes - Delinquent		500.00	353.08	353.08	1,833.36	500.00
UTILITY TAXES						
Electric		582,000.00	307,257.51	553,063.52	444,284.00	575,000.00
Natural Gas Utility Taxes		1,600.00	991.17	1,699.15	1,651.72	1,600.00
Propane		19,000.00	9,328.39	15,991.53	17,244.93	16,000.00
OTHER GENERAL TAXES						
Communication Service Tax		242,858.00	179,420.19	242,858.00	19,405.91	196,142.00
LOCAL BUSINESS TAX						
Local Business Tax Receipts		30,000.00	10,757.80	33,136.70	27,248.28	31,000.00
PERMITS. FEES AND SPECIAL ASSESSMENTS						
Building Permits		250,000.00	108,075.60	162,113.40	266,180.30	200,000.00
Other Permits (Sign, Tree, Etc)		7,000.00	5,097.00	7,645.50	5,752.40	7,500.00
Event Permits		10,000.00	2,235.00	3,352.50	9,000.00	5,000.00
FRANCHISE FEES						
Electric		425,000.00	142,962.68	403,000.00	403,675.66	440,000.00

GENERAL FUND REVENUE ACCOUNTS	APPROPRIATED FY17	RECEIVED AS OF 5/31/17	FORECAST TO BE REC'D. AS OF 9/30/17	FY16 ACTUAL	CITY ADMINISTRATION REQUEST FOR FY18
IMPACT FEES					
Impact Fees - Residential Public Safety	12,000.00	910.50	1,365.75	10,585.95	10,000.00
Impact Fees - Culture/Recreation	8,000.00	1,697.50	2,546.25	8,041.00	8,000.00
Impact Fees - Residential Public Buildings	45,000.00	4,065.00	6,097.50	47,549.34	40,000.00
GRANTS					
COPS Federal Grant	61,169.00	-	-	-	-
State Grants-Public Safety	14,900.00	14,900.00	14,900.00	12,744.78	-
State Grants-Culture & Recreation					125,000.00
STATE SHARED REVENUES					
State Revenue Proceeds	133,288.00	82,897.03	133,288.00	127,833.88	139,634.00
Alcoholic Beverage Licenses	5,000.00	832.05	832.05	3,272.26	5,000.00
1/2 Cent Sales Tax	559,431.00	260,709.68	559,431.00	544,475.49	592,017.00
SHARED REVENUES FROM LOCAL UNITS					
SJC Business Tax Receipts	13,000.00	2,026.85	13,474.60	10,109.95	13,000.00
TDC Funds	45,706.00	45,706.00	45,706.00	25,000.00	30,000.00

GENERAL FUND REVENUE ACCOUNTS	APPROPRIATED FY17	RECEIVED AS OF 5/31/17	FORECAST TO BE REC'D. AS OF 9/30/17	FY16 ACTUAL	CITY ADMINISTRATION REQUEST FOR FY18
ADMINISTRATIVE SERVICE FEES					
Zoning Fees	3,000.00	1,704.00	2,556.00	3,157.00	2,500.00
Plan Review/ Plat Fee	125,000.00	28,109.42	42,164.13	99,817.50	100,000.00
Sales of Maps & Publications	10.00	-	-	-	10.00
Certification, Copying & Record Search	800.00	750.00	1,125.00	637.97	1,200.00
Miscellaneous Commissions	1,800.00	1,574.98	2,362.47	1,352.96	2,500.00
Impact Fee Administrative Fee	37,000.00	5,263.68	7,895.52	35,041.81	18,000.00
PUBLIC SAFETY					
Beach Patrol	50,000.00	-	50,000.00	56,206.12	50,000.00
Police Reports	500.00	461.95	692.93	556.60	700.00
Protective Inspection Fees	500.00	275.00	412.50	350.00	500.00
SERVICE FEES					
Service Fee - Garbage/Solid Waste	221,000.00	215,601.79	222,321.55	221,567.40	225,000.00
HUMAN SERVICES					
Dog Tag Fees	250.00	57.00	250.00	273.00	250.00
OTHER CHARGES FOR SERVICES					
Other Charges for Services	30,000.00	17,829.33	26,744.00	27,873.93	35,000.00
COURT ORDERED JUDGEMENT AND FINES					
Court Fines	16,000.00	6,446.92	9,670.38	14,783.65	10,000.00
Other Fines & Forfeitures	4,000.00	800.00	1,200.00	2,978.46	1,200.00

GENERAL FUND REVENUE ACCOUNTS	APPROPRIATED FY17	RECEIVED AS OF 5/31/17	FORECAST TO BE REC'D. AS OF 9/30/17	FY16 ACTUAL	CITY ADMINISTRATION REQUEST FOR FY18
FINES-LOCAL ORDINANCE VIOLATIONS					
Parking Tickets	2,600.00	1,142.00	1,713.00	2,933.00	1,800.00
Code Enforcement Fines	300.00	50,413.00	50,413.00	794.00	300.00
Ordinance Violation Fines	2,200.00	972.00	1,458.00	2,688.00	1,500.00
INTEREST EARNINGS					
Interest on Investments	1,300.00	401.17	601.76	935.24	800.00
Interest on State Board of Administration	11,000.00	10,610.81	15,916.22	10,144.57	16,000.00
Interest in Local Gov't Investment Trust	11,000.00	2,401.70	3,602.55	3,793.60	5,000.00
RENTS & ROYALTIES					
Meeting Room Rental Fees	1,200.00	375.00	562.50	825.00	500.00
SALES - DISPOSITION OF FIXED ASSETS					
Disposition of Fixed Assets	10,000.00	-	10,000.00	4,141.00	10,000.00
SURPLUS SALES					
Sale of Surplus Materials and Scrap	1,700.00	1,517.25	1,517.25	1,758.40	1,500.00
CONTRUBTIONS AND DONATIONS					
Miscellaneous Donations	-	107.00	107.00	35.00	-
Event Sponsorships/Vendor Fees	65,000.00	52,482.40	52,432.40	55,629.00	55,000.00
Event Marketing Partnerships	6,000.00	7,040.00	7,040.00	10,377.97	6,000.00

GENERAL FUND REVENUE ACCOUNTS	APPROPRIATED FY17	RECEIVED AS OF 5/31/17	FORECAST TO BE REC'D. AS OF 9/30/17	FY16 ACTUAL	CITY ADMINISTRATION REQUEST FOR FY18
LICENSES					
Contractors' Licenses	8,000.00	5,260.00	7,890.00	11,406.25	10,000.00
OTHER MISCELLANEOUS REVENUES					
Refund of Prior Year Expenditures	10,000.00	7,890.79	7,890.79	6,465.34	8,000.00
Workers' Compensation Reimbursements	-	1,214.76	1,214.76	-	-
Other Miscellaneous Revenues	950.00	587.59	881.39	1,265.51	800.00
Debt Proceeds	128,954.00	128,953.52	128,953.52	7,904,295.04	-
TOTAL GENERAL FUND REVENUES	5,733,984.00	4,113,048.55	5,378,911.12	12,765,120.67	5,873,384.00
TRANSFERS FROM RESTRICTED/ASSIGNED FUND BALANCE					
Emergency & Contingency	50,000.00	-	-	-	50,000.00
Unexpended State Funds	18,800.00	-	18,800.00	-	10,000.00
Parks & Recreation	288,521.00	-	-	-	315,000.00
Impact Fees-Public Buildings	139,000.00	-	-	-	139,000.00
Beach Blast Off	25,000.00	-	-	-	25,000.00
Forfeiture & Seizure	9,490.00	-	9,490.00	-	-
Building Department Carryover	-	-	-	-	16,300.00
Capital Projects	600,000.00	-	-	-	600,000.00
Unassigned Fund Balance	3,000,000.00	-	3,000,000.00	-	-
TOTAL	9,864,795.00	4,113,048.55	8,407,201.12	12,765,120.67	7,028,684.00

<u>GENERAL FUND - EXPENDITURES</u>	<u>APPROPRIATED FY17</u>	<u>SPENT AS OF 5/31/17</u>	<u>FORECAST TO BE SPENT AS OF 9/30/17</u>	<u>ACTUAL FY16</u>	<u>CITY ADMINISTRATION REQUEST FOR FY18</u>
<u>DEPARTMENT - LEGISLATIVE (City Commission)</u>					
<u>ACCOUNT NAME</u>					
Executive Wages	32,905.00	21,806.08	32,905.00	32,709.12	33,465.00
FICA Taxes	2,518.00	1,594.80	2,518.00	2,426.88	2,561.00
Retirement	2,500.00	1,639.92	2,500.00	2,395.80	2,756.00
Life/Health Insurance		5,952.49	5,952.49	-	-
Codification Fees	17,550.00	504.17	3,536.92	1,110.10	10,000.00
Other Contractual Services	2,500.00	-	8,500.00	42,435.54	2,500.00
Travel & Per Diem	2,000.00	1,139.96	2,000.00	2,361.30	2,000.00
Postage	750.00	479.92	719.88	422.20	750.00
Equipment Maintenance and Repair	11,885.00	8,460.94	11,885.00	7,667.27	7,486.00
Printing, Copying & Binding	1,500.00	-	980.00	106.32	1,300.00
Entertainment	2,000.00	1,544.83	1,544.83	2,389.57	2,000.00
Election Expense	824.00	305.13	305.13	-	500.00
Records Management Expense	6,020.00	2,849.44	2,849.44	3,433.60	3,500.00
Other Expenses	2,000.00	1,300.00	970.00	1,221.00	1,000.00
Office Supplies	500.00	5.33	8.00	57.09	500.00
Uniforms	200.00	40.00	60.00	29.50	100.00
Other Operating Supplies/Exp.	500.00	195.49	293.24	306.38	500.00
Publications & Subscriptions	120.00	-	-	-	120.00
Memberships	2,300.00	1,830.00	1,830.00	2,139.00	1,900.00
Training & Education	1,000.00	49.00	1,000.00	1,000.00	1,000.00
Office Equipment	28,725.00	28,724.60	28,724.60	-	-
TOTALS:	118,297.00	78,422.10	109,082.52	102,210.67	73,938.00

EXPLANATIONS OF PROPOSED EXPENDITURES FOR LEGISLATIVE DEPARTMENT

ACCOUNT TITLE	AMOUNT	EXPLANATION	
Codification Fees	\$ 10,000	Annual fee for availability of codes online	\$ 550
		Codification of LDRs and ordinances as needed	\$ 9,450
Other Contractual Services	\$ 2,500	Contracted services - miscellaneous	
Travel & Per Diem	\$ 2,000	Northeast Florida League of Cities dinner meetings	\$ 500
		Miscellaneous seminars, workshops, etc.	\$ 500
		Hotel, Mileage and Per Diem for FLC Conference	\$ 1,000
Postage	\$ 750	Postage for Public Notices	
Equipment Repair & Maintenance	\$ 7,486	Legislative department's portion of support fee for financial software	\$ 200
		Annual Cost for E-Mail Archiving - All Boards	\$ 1,600
		Archive for Social Retention of Webpage, Facebook, etc.	\$ 2,436
		DCR Annual Maintenance	\$ 850
		AHA Annual Maintenance (website)	\$ 2,400
Printing Copying & Binding	\$ 1,300	Estimated cost for miscellaneous mailings	\$ 1,000
		City pin replenishment/misc. tokens	\$ 300
Entertainment	\$ 2,000	Northeast Florida League of Cities Dinner hosted by the City	\$ 1,500
		Employee holiday party	\$ 500
Election Expense	\$ 500	Fee for election	
Records Management Expense	\$ 3,500	Laserfische software support fee	
Other Expenses	\$ 1,000	Plaques and certificates for employees (longevity), Commissioners and board members; membership plaques, certificates	\$ 800
		Nameplates for Commission and boards:	\$ 50
		Miscellaneous Commission expenses	\$ 150

EXPLANATIONS OF PROPOSED EXPENDITURES FOR LEGISLATIVE DEPARTMENT

ACCOUNT TITLE	AMOUNT	EXPLANATION		
Office Supplies	\$ 500	DVD for meetings, and miscellaneous office supplies		
Uniforms	\$ 100	Embroidered shirts for Commissioners		
Other Operating Supplies/Expenses	\$ 500	Supplies for meetings, cards, flowers for illnesses, etc.		
Publications and Subscriptions	\$ 120	Miscellaneous books and publications (Sunshine manuals, etc.)	\$ 120	
Memberships	\$ 1,900	Florida League of Cities	\$ 600	
		Northeast Florida League of Cities	\$ 100	
		Florida Shore and Beach Preservation Association	\$ 500	
		American Coastal Coalition	\$ 500	
		Miscellaneous memberships and allowance for increases	\$ 200	
Training & Education	\$ 1,000	Registration Fees for Conferences and Institutes		

GENERAL FUND - EXPENDITURES	APPROPRIATED FY17	SPENT AS OF 5/31/17	FORECAST TO BE SPENT AS OF 9/30/17	Spent in FY16	CITY ADMINISTRATION REQUEST FOR FY18
DEPARTMENT - EXECUTIVE (City Manager)					
ACCOUNT NAME - Explanations are found on page 10					
Executive Salary	117,082.00	75,652.92	117,082.00	115,103.67	119,073.00
Car Allowance	1,000.00	653.82	1,000.00	999.96	1,000.00
FICA	9,034.00	5,649.80	9,034.00	8,619.92	9,186.00
Retirement	25,489.00	16,469.64	25,489.00	24,774.62	27,042.00
Life & Health Insurance	7,980.00	5,940.09	7,980.00	8,950.86	8,143.00
Workers Comp	217.00	160.47	208.34	239.07	215.00
Travel & Per Diem	714.00	50.00	714.00	596.00	750.00
Mileage	186.00	185.33	185.33	-	200.00
Bonding Insurance	30.00	27.04	27.04	27.04	28.00
Equipment Repair & Maintenance	490.00	319.99	490.00	248.50	360.00
Uniforms	77.00	-	-	55.00	50.00
Small Tools & Equipment	1,000.00	852.78	852.78	-	-
Publications & Subscriptions	250.00	-	-	225.78	250.00
Memberships	1,280.00	1,279.66	1,279.66	1,255.80	1,400.00
Training & Education	525.00	49.00	574.00	525.00	600.00
CAPITAL OUTLAY					
Office Equipment	-	-	-	-	-
TOTALS:	165,354.00	107,290.54	164,916.15	161,621.22	168,297.00

EXPLANATIONS OF PROPOSED EXPENDITURES FOR EXECUTIVE DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Travel & Per Diem	\$ 750	Hotel and meals to the FCCMA conference	
Mileage	\$ 200	Mileage reimbursement for use of personal vehicle outside St. Johns County	
Bonding Insurance	\$ 28	Department's share of employee dishonesty bond	
Equipment Repair & Maintenance	\$ 360	Department's share of financial software support fee	\$ 120
		Office 365 Subscription	\$ 240
Uniforms	\$ 50	Uniform shirts	
Publications & Subscriptions	\$ 250	St. Augustine Record, Florida League of Cities Magazine and allowances for increases	
Memberships	\$ 1,400	International City Manager's Association	\$ 1,000
		Florida County & City Managers Association	\$ 400
Training & Education	\$ 600	Conference Registration	

<u>GENERAL FUND - EXPENDITURES</u>	<u>APPROPRIATED FY17</u>	<u>SPENT AS OF 5/31/17</u>	<u>FORECAST TO BE SPENT AS OF 9/30/17</u>	<u>Spent in FY16</u>	<u>CITY ADMINISTRATION REQUEST FOR FY18</u>
<u>DEPARTMENT - FINANCE AND ADMINISTRATION</u>					
<u>ACCOUNT NAME</u> - Explanations are found on pages 13 & 14					
Regular Salaries	361,303.00	233,944.28	361,303.00	327,788.79	376,775.00
Overtime	3,000.00	1,125.78	1,688.67	3,121.39	2,000.00
Sick Leave Incentive	1,000.00	417.40	834.80	390.30	1,000.00
FICA	27,946.00	16,304.78	24,457.17	22,837.02	29,053.00
Retirement	39,182.00	25,435.75	38,153.63	35,886.01	51,755.00
Life & Health Insurance	102,306.00	76,612.34	102,149.79	106,329.13	104,372.00
Workers Comp	350.00	267.48	347.27	398.42	400.00
Attorney Fees	45,000.00	32,229.54	48,344.31	43,616.29	50,000.00
Audit Fees	13,260.00	8,300.00	13,260.00	12,650.00	13,260.00
Other Contractual Services	1,000.00	-	-	9,780.00	1,000.00
Travel - Per Diem	4,000.00	953.50	2,946.59	1,578.50	4,000.00
Mileage	1,500.00	703.36	1,023.29	656.64	1,500.00
Telephone	8,000.00	5,419.98	8,129.97	7,876.97	8,200.00
Postage	2,000.00	1,188.27	1,782.41	2,233.50	2,000.00
Equipment Leases	3,000.00	1,325.95	1,988.93	2,305.72	3,000.00
Bonding Insurance	150.00	104.00	104.00	104.00	120.00
Equipment Repair & Maintenance	3,600.00	1,096.55	3,600.00	2,911.05	3,600.00
Printing, Copying & Binding	1,200.00	536.35	804.53	1,118.84	1,200.00
Legal Advertising	3,000.00	2,164.23	3,246.35	4,833.98	3,500.00
Other Expenses	1,000.00	-	-	101.00	1,000.00
Office Supplies	5,000.00	2,782.37	4,173.56	5,880.83	5,000.00
Uniforms	500.00	478.00	478.00	629.50	500.00
Small Tools & Equipment	8,275.00	4,711.52	7,067.28	2,718.99	7,000.00
Other Operating Supplies/Expense	6,000.00	3,175.44	4,763.16	6,535.12	5,000.00
Publications & Subscriptions	300.00	240.67	283.67	260.00	500.00

<u>GENERAL FUND - EXPENDITURES</u>	<u>APPROPRIATED FY17</u>	<u>SPENT AS OF 5/31/17</u>	<u>FORECAST TO BE SPENT AS OF 9/30/17</u>	<u>Spent in FY16</u>	<u>CITY ADMINISTRATION REQUEST FOR FY18</u>
<u>DEPARTMENT - FINANCE AND ADMINISTRATION</u>					
<u>ACCOUNT NAME</u> - Explanations are found on pages 13 & 14					
Memberships	1,670.00	1,664.18	1,721.54	1,082.50	1,800.00
Training & Education	5,000.00	1,773.00	2,659.50	3,510.00	4,570.00
CAPITAL OUTLAY					
Office Equipment	7,500.00	7,397.62	7,397.62	-	
TOTALS:	656,042.00	430,352.34	642,709.01	607,134.49	682,105.00

EXPLANATIONS OF PROPOSED EXPENDITURES FOR FINANCE/ADMINISTRATION DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Attorneys Fees	\$ 50,000	Monthly retainer \$3,000 x 12	\$ 36,000
		Labor attorney fees	\$ 5,000
		Legal fees beyond retainer scope of work	\$ 9,000
Audit Fees	\$ 13,260	General fund portion of audit fees	
Other Contractual Services	\$ 1,000	Consulting services for accounting if needed	
Travel Per Diem	\$ 4,000	Rooms and per diem allowance for: Florida Association of City Clerks Annual Conference Florida Government Finance Officers Association Annual Conference FGFOA School of Government Finance Florida Gulf Coast ARMA Conference Miscellaneous Seminars & Workshops	
Mileage-Personal Vehicle	\$ 1,500	Personal vehicles used for City business	\$ 500
		Mileage for travel to scheduled conferences	\$ 1,000
Telephone	\$ 8,200	Based on year-to-date expenditure with an allowance for rate increase	
Postage	\$ 2,000	Based on year-to-date expenditure with an allowance for rate increase	
Equipment Leases	\$ 3,000	Postage meter	\$ 800
		Copier	\$ 1,800
		Miscellaneous	\$ 400
Bonding Insurance	\$ 120	Department's portion of employee dishonesty bond	
Equipment Repair & Maintenance	\$ 3,600	Department's portion of finance software support fee	\$ 700
		Computer/equipment repair	\$ 1,460
		Annual Cost for E-Mail Archiving/Software support	\$ 1,440

EXPLANATIONS OF PROPOSED EXPENDITURES FOR FINANCE/ADMINISTRATION DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Printing, Copying & Binding	\$ 1,200	Envelopes, letterhead, vending stickers, checks, purchase orders & other miscellaneous items	
Legal Advertising	\$ 3,500	Meeting ads, legal notices. Based on year-to-date expenditures	
Uniforms	\$ 500	Embroidered shirts for staff	
Advertising	\$ -		
Other Expenses	\$ 1,000	Miscellaneous fees & expenses	
Office Supplies	\$ 5,000	Paper, filing supplies, printer ink/toner, card printer supplies, etc.	
Small Tools & Equipment	\$ 7,000	Replace 2 Computers , and 1 laptop	\$ 4,000
		Miscellaneous Software (Adobe Pro, Photoshop etc.)	\$ 1,800
		Printer, scanner and miscellaneous equipment replacements	\$ 1,200
Other Operating Supplies	\$ 5,000	Ordinance and other document recording costs, bank fees. Based on year-to-date expenditures	
Publications & Subscriptions	\$ 500	GAAFR Review	\$ 50
		Financial & City Clerk publications as needed	\$ 450
Memberships	\$ 1,800	Government Finance Officers Association	\$ 180
		Florida Government Finance Officers Association	\$ 50
		Florida Government Finance Officers Association First Coast Chapter	\$ 25
		Florida Association of City Clerks	\$ 150
		International Institute of Municipal Clerks	\$ 290
		Florida Gulf Coast ARMA	\$ 150
		Notary	\$ 140
		St. Johns County Chamber of Commerce	\$ 600
		Allowance for increases	\$ 85

EXPLANATIONS OF PROPOSED EXPENDITURES FOR FINANCE/ADMINISTRATION DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION		
Training & Education	\$ 4,570	FACC Fall Conference	\$	325
		FACC Summer Conference	\$	325
		Florida Gulf Coast ARMA Conference	\$	350
		Florida Government Finance Officers Association Conference	\$	360
		FGFOA School of Government Finance	\$	360
		Online courses for CMC Certification	\$	1,500
		Human Resource and Risk Management Seminars	\$	750
		Tuition Reimbursement	\$	600

<u>GENERAL FUND - EXPENDITURES</u>	<u>APPROPRIATED FY17</u>	<u>SPENT AS OF 5/31/17</u>	<u>FORECAST TO BE SPENT AS OF 9/30/17</u>	<u>SPENT IN FY16</u>	<u>CITY ADMINISTRATION REQUEST FOR FY18</u>
<u>DEPARTMENT - COMPREHENSIVE PLANNING</u>					
<u>ACCOUNT NAME</u> - Explanatations are found on page 16					
Regular Salaries	108,133.00	69,882.99	104,824.49	104,640.00	112,803.00
FICA	8,273.00	5,078.83	7,618.25	7,939.00	8,638.00
Retirement	15,476.00	9,999.11	14,998.67	14,856.00	16,883.00
Life & Health Insurance	21,251.00	11,009.14	21,251.00	22,668.00	16,031.00
Workers Comp	3,195.00	2,460.63	3,194.65	3,666.00	3,300.00
Equipment Repair & Maintenance	390.00	96.93	390.00	193.00	390.00
Printing, Copying, & Binding	25.00	(45.00)	(67.50)	75.00	25.00
Legal Advertising	2,000.00	833.42	1,250.13	2,000.00	2,000.00
Other Operating Supplies	80.00	46.53	69.80	105.00	100.00
Publications & Subscriptions	50.00	-	-	35.00	50.00
Memberships	200.00	-	-	122.00	200.00
Training & Education	-	-	-	-	-
TOTALS:	159,073.00	99,362.58	153,529.47	156,299.00	160,420.00

EXPLANATIONS OF PROPOSED EXPENDITURES FOR COMPREHENSIVE PLANNING

ACCOUNT TITLE:	AMOUNT	EXPLANATION
Equipment Repair & Maintenance	\$ 390	Department's share of financial software support fee \$150 Office 365 Subscription \$240
Printing Copying & Binding	\$ 25	Copies as needed for the Planning Board Printing of "Notice of Public Hearing" signs
Legal Advertising	\$ 2,000	Required advertising for variances, concept review, conditional uses, etc. Fees paid by applicant at time of application
Other Operating Supplies	\$ 100	Coffee & snacks for Planning Board
Publications & Subscriptions	\$ 50	Planning & Zoning Bulletin
Memberships	\$ 200	Florida Planning & Zoning Association
Training & Education	\$ -	

<u>GENERAL FUND - EXPENDITURES</u>	<u>APPROPRIATED FY17</u>	<u>SPENT AS OF 5/31/17</u>	<u>FORECAST TO BE SPENT AS OF 9/30/17</u>	<u>SPENT IN FY16</u>	<u>CITY ADMINISTRATION REQUEST FOR FY18</u>
<u>DEPARTMENT - DEBT SERVICE</u>					
<u>ACCOUNT NAME -</u>					
Loan Principal	3,044,788.00	3,044,788.00	3,044,788.00	1,548,031.42	69,006.00
Loan Interest	169,251.00	169,250.83	169,250.83	2,298.58	9,602.00
TOTALS:	3,214,039.00	3,214,038.83	3,214,038.83	1,550,330.00	78,608.00

EXPLANATION OF PROPOSED EXPENDITURES FOR DEBT SERVICE

ACCOUNT TITLE:	AMOUNT	EXPLANATION
Loan Principal	69,006.00	Principal Portion on Leased 2016 and 2017 vehicles
Loan Interest	9,602.00	Interest Portion on Leased 2016 and 2017 vehicles

<u>GENERAL FUND - EXPENDITURES</u>	<u>APPROPRIATED FY17</u>	<u>SPENT AS OF 5/31/17</u>	<u>FORECAST TO BE SPENT AS OF 9/30/17</u>	<u>SPENT IN FY16</u>	<u>CITY ADMINISTRATION REQUEST FOR FY18</u>
<u>DEPARTMENT - OTHER GOVERNMENTAL SERVICES</u>					
<u>ACCOUNT NAME</u> Explanations are found on pages 19 & 20					
Regular Salaries	207,211.00	133,950.08	200,925.12	200,155.01	212,332.00
Overtime	10,081.00	10,080.63	15,120.95	4,327.59	4,500.00
Certificate Incentive	624.00	-	-	-	624.00
Sick Leave Incentive	1,000.00	526.73	1,053.46	377.73	1,100.00
FICA	16,359.00	9,839.09	14,758.64	14,079.10	16,720.00
Retirement	19,073.00	13,069.03	19,603.55	18,379.30	23,392.00
Life & Health Insurance	70,834.00	52,269.71	69,692.95	70,941.26	74,835.00
Workers Comp	5,070.00	3,904.91	5,857.37	5,816.80	6,000.00
Other Contractual Services	3,419.00	1,496.00	2,244.00	1,870.00	3,400.00
Telephone	1,700.00	644.39	966.59	961.78	1,200.00
Electricity	11,000.00	6,706.38	10,059.57	11,328.07	11,000.00
Water & Sewer	2,600.00	1,662.47	2,493.71	2,578.70	2,600.00
Equipment Leases	352.00	237.10	355.65	355.90	360.00
Liability Insurance	35,550.00	28,106.61	35,544.54	28,088.76	37,000.00
Building/Property Insurance	15,500.00	14,582.36	16,906.40	12,041.30	17,000.00
Facility Maintenance	32,000.00	28,177.72	32,000.00	23,318.32	32,000.00
Equipment Repair & Maintenance	12,235.00	2,509.43	3,764.15	6,768.52	12,235.00
Vehicle Repair & Maintenance	320.00	-	-	165.81	500.00
Advertising	102.00	101.66	152.49	-	-
Office Supplies	1,000.00	301.08	451.62	865.32	800.00
Uniforms	500.00	-	-	498.52	500.00
Fuel, Oil & Lubes	1,928.00	1,927.92	2,891.88	1,354.74	3,000.00
Small Tools & Equipment	2,600.00	2,100.04	2,600.00	1,935.73	2,600.00
Other Operating Supplies/Expense	9,508.00	5,672.15	9,508.00	9,154.51	9,500.00
Publications	100.00	-	-	-	100.00
Training & Education	500.00	-	-	425.61	1,300.00
Bond Issuance Costs	-	-	-	169,000.27	

<u>GENERAL FUND - EXPENDITURES</u>	<u>APPROPRIATED FY17</u>	<u>SPENT AS OF 5/31/17</u>	<u>FORECAST TO BE SPENT AS OF 9/30/17</u>	<u>SPENT IN FY16</u>	<u>CITY ADMINISTRATION REQUEST FOR FY18</u>
<u>DEPARTMENT - OTHER GOVERNMENTAL SERVICES</u>					
<u>ACCOUNT NAME</u> Explanations are found on pages 19 & 20					
CAPITAL OUTLAY					
Land/Land Improvements	10,202.00	10,200.00	10,200.00	4,506,939.51	20,000.00
Buildings	670,000.00	32,509.41	146,936.00	30,193.00	359,000.00
Other Equipment	34,000.00	389.95	33,943.05	43,663.27	56,000.00
TOTALS:	1,175,368.00	360,964.85	638,029.65	5,165,584.43	909,598.00

EXPLANATIONS OF PROPOSED EXPENDITURES FOR OTHER GOVERNMENTAL SERVICES

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Other Contractual Services	\$ 3,400	Lawn pest/weed control & fertilizer (City Hall Complex)	\$ 2,184
		Miscellaneous Contracted Services (Based on Current Year)	\$ 1,216
Telephone	\$ 1,200	Telephone services for Public Works Complex. 26% of annual cost based on year-to-date expenditures	
Electricity	\$ 11,000	26% of annual cost for Public Works Complex; 60% of annual cost for City Hall Complex based on year-to-date expenditures	
Water & Sewer	\$ 2,600	26% of annual cost for Public Works Complex; 60% of annual cost for City Hall Complex based on year-to-date expenditures	
Equipment Leases	\$ 360	26% of Copier Lease	
Liability Insurance	\$ 37,000	Florida League of Cities estimated premium	
Building/Property Insurance	\$ 17,000	Florida League of Cities estimated premium	
Facility Maintenance	\$ 32,000	Pest/Rodent control; generator repair; a/c repair and maintenance; includes all Facilities	
Equipment Repair & Maintenance	\$ 12,235	Department's share of financial software support fee	\$ 650
		Repair/maintenance of lawn equipment	\$ 4,000
		City Hall & Public Works generator annual testing	\$ 1,972
		26% of annual Office 365 subscription	\$ 188
		Annual cost to maintain server backup system	\$ 3,925
		Replace batteries for access control	\$ 700
		Supplies to repair/maintain equip	\$ 800
Vehicle Repair & Maintenance	\$ 500	Maintenance for vehicle #68 and #51	
Printing, Copying & Binding	\$ -		
Legal Advertising	\$ -		
Other Expenses	\$ -		

EXPLANATIONS OF PROPOSED EXPENDITURES FOR OTHER GOVERNMENTAL SERVICES

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Office Supplies	\$ 800	Miscellaneous Office Supplies; Department's share of Public Works Budget	
Uniforms	\$ 500	Shirts, hats, rain gear, vests, windbreakers, etc. (24% of annual cost)	
Fuel, Oil & Lubes	\$ 3,000	Fuels and lubricants for vehicles & equipment including City Hall generator	
Small Tools & Equipment	\$ 2,600	Power tools, mowers, trimmers, blowers, hand tools and various accessories	
Other Operating Supplies/Equipment	\$ 9,500	Janitorial supplies, employee drug screens and physicals, ID card supplies, plantings for City Hall complex, tools and supplies for City Hall complex lawn maintenance - Based on current year's expenditures	
Publications & Subscriptions	\$ 100	26% of cost for manuals for Public Works department	
Training/Education	\$ 1,300	Department's share of Public Works employees training costs	
Land/Land Improvements	\$ 20,000	Public Works Department Fence	\$ 4,000
		4" Well for Public Works Department	\$ 6,000
		Police Department Parking Lot Entrance off SR A1A	\$ 10,000
Buildings	\$ 359,000	10th St. Life State Electrical Box Repairs	\$ 4,500
		Police Station Transfer Switch Box Repairs	\$ 4,500
		Metal Storage Building at Public Works Complex	\$ 350,000
Other Equipment	\$ 56,000	Full Matrix Marquis Message Board	\$ 35,000
		4 Unmanaged POE Switches	\$ 4,000
		Public Works Department Security Camera System	\$ 5,500
		Replacement Weather Station	\$ 5,000
		Commissioner Chairs	\$ 2,500
		UPS for Server	\$ 4,000

<u>GENERAL FUND - EXPENDITURES</u> <u>DEPARTMENT - PUBLIC SAFETY</u>	APPROPRIATED FY17	SPENT AS OF 5/31/2017	FORECAST TO BE SPENT AS 9/30/2017	SPENT IN FY16	CITY ADMINISTRATION REQUEST FOR FY18
<u>POLICE</u>					
<u>ACCOUNT NAME</u> - Explanations are on pages 23-25					
Executive Salary (Chief)	96,350.00	62,256.93	96,350.00	94,722.96	97,988.00
Regular Salaries	1,001,733.00	594,374.43	891,561.65	894,338.81	1,051,618.00
Holiday Pay	25,000.00	20,987.05	25,650.84	18,686.91	28,000.00
Overtime	55,000.00	41,836.74	62,755.11	49,411.68	55,000.00
Police Incentive Pay	14,000.00	9,213.21	13,819.82	15,152.98	15,000.00
Call Out Stipend	8,400.00	3,830.45	5,745.68	6,645.60	8,400.00
Cell Phone Stipend	14,159.00	8,768.50	13,152.75	13,660.40	14,159.00
Sick Pay Incentive	10,000.00	6,025.45	9,038.18	6,388.90	10,000.00
Investigator Stipend	1,200.00	784.55	1,176.83	1,107.60	1,200.00
FICA	93,777.00	54,363.91	81,545.87	79,987.19	98,025.00
Retirement	229,254.00	154,734.55	232,101.83	218,530.73	249,692.00
Life & Health Insurance	196,109.00	129,386.01	194,079.02	195,729.26	202,407.00
Workers Comp	18,200.00	13,907.92	18,056.74	20,717.34	19,000.00
Attorney Fees	3,500.00	480.00	720.00	2,000.00	3,500.00
Other Contractual Services	8,900.00	4,875.00	7,312.50	9,342.00	8,900.00
Travel/Per Diem	8,000.00	2,253.53	3,380.30	6,875.85	5,000.00
Telephone	32,000.00	19,483.74	29,225.61	28,167.98	30,000.00
Postage	500.00	384.75	577.13	380.14	700.00
Electricity	8,500.00	5,345.32	8,017.98	8,341.62	8,350.00
Water & Sewer	2,000.00	876.67	1,315.01	1,662.52	1,500.00
Equipment Leases	2,100.00	921.71	1,382.57	1,639.93	1,700.00
Vehicle Leases	10,692.00	10,691.07	16,036.61	-	9,910.00
Liability Insurance	34,638.00	27,160.47	34,638.00	28,629.61	35,000.00
Building/Property Insurance	10,438.00	10,231.42	12,594.56	12,786.00	12,595.00
Statutory Insurance	1,000.00	728.00	728.00	651.00	750.00
Facility Maintenance	2,000.00	1,158.43	1,737.65	1,703.13	2,000.00
Equipment Repair & Maintenance	26,000.00	13,079.27	25,138.91	42,391.50	26,000.00
Vehicle Repair & Maintenance	21,000.00	18,770.02	28,155.03	21,457.80	20,000.00
K-9 Unit	-	-	-	-	5,000.00
Printing, Copying & Binding	2,000.00	878.77	1,318.16	1,906.93	2,000.00
Advertising	-	-	-	262.00	-
Investigations	6,000.00	5,402.87	8,104.31	2,349.75	6,000.00

<u>GENERAL FUND - EXPENDITURES</u>	<u>APPROPRIATED</u>	<u>SPENT AS</u>	<u>FORECAST TO</u>	<u>SPENT IN</u>	<u>CITY ADMINISTRATION</u>
<u>DEPARTMENT - PUBLIC SAFETY</u>	<u>FY17</u>	<u>OF 5/31/2017</u>	<u>BE SPENT AS</u>	<u>FY16</u>	<u>REQUEST FOR</u>
			<u>9/30/2017</u>		<u>FY18</u>
<u>POLICE</u>					
<u>ACCOUNT NAME</u> - Explanations are on pages 23-25					
Office Supplies	7,000.00	4,243.74	6,365.61	6,937.30	6,500.00
Uniforms	34,870.00	26,080.22	34,870.00	25,351.47	25,000.00
Fuel, Oil & Lubes	45,000.00	29,749.07	45,000.00	41,882.90	45,000.00
Small Tools & Equipment	12,750.00	8,388.55	12,750.00	14,887.57	13,000.00
Crime Prevention Supplies	7,000.00	3,277.71	3,277.71	6,731.78	7,000.00
Medical Supplies	3,000.00	2,004.75	3,007.13	2,187.88	3,000.00
Other Operating Supplies/Expense	15,000.00	10,180.41	15,000.00	13,992.81	15,000.00
Publications & Subscriptions	1,000.00	388.50	621.60	350.00	1,000.00
Memberships	3,000.00	1,409.00	2,409.00	2,555.00	3,000.00
Training & Education	30,000.00	16,757.19	25,135.79	22,361.32	25,000.00
Accreditation	5,000.00	3,402.25	5,443.60	3,355.00	8,000.00
<u>CAPITAL OUTLAY</u>					
Vehicles	158,168.00	135,567.02	135,567.02	253,923.01	125,000.00
Office Equipment	5,000.00	4,700.62	4,700.62	61,435.04	5,000.00
Other Equipment	45,600.00	45,525.50	45,525.50	64,060.26	15,000.00
K9	13,520.00	13,438.00	13,438.00	-	-
TOTALS:	2,328,358.00	1,528,303.27	2,178,528.13	2,305,639.46	2,325,894.00

EXPLANATIONS OF PROPOSED EXPENDITURES FOR POLICE DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION
Attorney Fees	\$ 3,500	Attorney fees items related to law enforcement functions
Other Contractual Services	\$ 8,900	Contracted services for Accreditation Manager
Travel/Per Diem	\$ 5,000	Rooms and per diem allowances for training/conferences travel
Telephone	\$ 30,000	Police department telephone, cell phone and wire card charges. Based on year-to-date expenditures
Postage	\$ 700	Normal postage expense, certified mail for evidence and equipment repairs
Electricity	\$ 8,350	Normal power usage based on year-to-date expenditures with allowance for rate increase
Water & Sewer	\$ 1,500	Normal water usage based on year-to-date expenditures
Equipment Leases	\$ 1,700	Water cooler \$ 380 Postage meter \$ 120 Copier lease \$ 1,200
Vehicle Leases	\$ 9,910	Cost of 2 unmarked administrative vehicle leases
Liability Insurance	\$ 35,000	Florida League of Cities estimated premium
Building/Property Insurance	\$ 12,595	Florida League of Cities estimated premium
Statutory Insurance	\$ 750	State mandated coverage for law enforcement officers
Facility Maintenance	\$ 2,000	Miscellaneous facility expenditures out of Public Works Department scope

EXPLANATIONS OF PROPOSED EXPENDITURES FOR POLICE DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Equipment Repair & Maintenance	\$ 26,000	Radar calibration/certifications: 15 x \$100 yr.	\$ 1,500
		Radar density tests (State required): 15 x \$30 yr.	\$ 450
		Patrol car speedometer calibrations: 15 x \$30 yr.	\$ 450
		SmartMCT maintenance contract	\$ 7,140
		FileOnQ evidence software annual maintenance	\$ 4,000
		Laser calibration/certification 1 x \$200/year	\$ 200
		Sound meter calibration: 2x \$100/year	\$ 200
		APS annual maintenance contract for MDT	\$ 400
		Routine maintenance for radios, flashlights, etc.	\$ 200
		Fire extinguisher certification for cars and building	\$ 1,000
		Department's share of financial software support fee	\$ 1,500
		Computer/misc. equipment repair	\$ 2,000
		Annual Cost for Office 365	\$ 6,960
Vehicle Repair & Maintenance	\$ 20,000	Routine maintenance/service based on year-to-date expenditures with increase due to aging fleet	
K-9 Unit	\$ 5,000	Annual Cost for K9 Kilo	
Printing, Copying & Binding	\$ 2,000	Printing of forms not provided by State	
Investigations	\$ 6,000	Major case expenditure cost	
Office Supplies	\$ 6,500	Normal office and copier supplies based on year-to-date expenditures	
Uniforms	\$ 25,000	Uniforms, dry cleaning expense, bulletproof vests, leather gear, etc.	
Fuel, Oil & Lubes	\$ 45,000	Fuel costs based on year-to-date expenditures	
Small Tools & Equipment	\$ 13,000	Narcotics kits, book kit, fingerprint supplies, OC spray etc. Based on year-to-date expenditures; in-car printers	

EXPLANATIONS OF PROPOSED EXPENDITURES FOR POLICE DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION
Crime Prevention Supplies	\$ 7,000	Community program supplies including National Night Out
Medical Supplies	\$ 3,000	First aid supplies, protective equipment (gloves, masks, blankets)
Other Operating Supplies/Expenses	\$ 15,000	Toilet tissue & other paper products, light bulbs, bottled water, bank fees, new hire or interim drug tests, physicals and psychological evaluations
Publications & Subscriptions	\$ 1,000	Florida Law Enforcement Handbooks, Etc.
Memberships	\$ 3,000	Law Enforcement Association Memberships based on year-to-date expenditures
Training and Education	\$ 25,000	Firearms training and supplies, ammunition, targets, posters, Police Law Institute Training, Training Schools (Interview, Traffic, etc.). Conferences (Police Chief, etc.). Tuition Reimbursement
Accreditation	\$ 8,000	Power DMS \$ 2,500 Other accreditation expenses \$ 5,500
Vehicles	\$ 125,000	Purchase 3 Patrol Vehicles w/equipment
Office Equipment	\$ 5,000	Replace training room furniture
Other Equipment	\$ 15,000	Replace Polaris

<u>GENERAL FUND - EXPENDITURES</u> <u>DEPARTMENT - PROTECTIVE SERVICES</u>	<u>APPROPRIATED</u> <u>FY17</u>	<u>SPENT AS</u> <u>OF 5/31/17</u>	<u>FORECAST TO</u> <u>BE SPENT AS</u> <u>OF 9/30/17</u>	<u>SPENT IN</u> <u>FY16</u>	<u>CITY ADMINISTRATION</u> <u>REQUEST FOR</u> <u>FY18</u>
<u>BUILDING DEPARTMENT</u>					
<u>ACCOUNT NAME</u> - Explanations are on pages 28 & 29					
Regular Salaries	192,442.00	119,077.65	178,616.48	151,954.47	159,598.00
FICA	14,722.00	8,741.18	13,111.77	11,089.05	12,210.00
Retirement	20,412.00	12,432.47	18,648.71	16,930.39	18,976.00
Life & Health Insurance	30,373.00	18,691.01	28,036.52	26,368.68	22,843.00
Workers Comp	7,100.00	5,456.17	7,083.78	8,127.57	7,300.00
Other Contractual Svcs	1,000.00	3,658.00	3,658.00	10,075.20	1,000.00
Telephone	5,000.00	2,627.63	3,941.45	4,065.13	5,000.00
Postage	712.00	711.63	1,067.45	288.78	1,000.00
Electricity	5,950.00	2,530.33	3,795.50	3,633.55	4,000.00
Water & Sewer	1,200.00	807.87	1,211.81	1,105.41	1,300.00
Equipment Leases	2,200.00	1,105.64	1,658.46	1,755.12	1,670.00
Liability Insurance	670.00	669.60	892.80	957.90	900.00
Building/Property Insurance	4,900.00	3,774.33	5,032.44	5,529.70	5,200.00
Bonding Insurance	80.00	76.96	76.96	76.96	77.00
Equipment Repair & Maintenance	2,000.00	1,083.21	2,000.00	1,052.25	2,000.00
Vehicle Repair & Maintenance	1,000.00	418.85	628.28	669.81	1,000.00
Printing, Copying & Binding	1,000.00	478.70	718.05	909.70	1,000.00
Legal Advertising	251.00	250.76	376.14	415.35	500.00
Office Supplies	2,251.00	1,836.67	2,251.00	2,391.04	2,500.00
Uniforms	200.00	108.00	162.00	136.00	200.00
Fuel, Oil & Lubes	1,200.00	851.81	1,277.72	841.33	1,300.00
Small Tools & Equipment	2,286.00	1,023.16	2,286.00	1,784.88	4,000.00
Other Operating Supplies	240.00	130.00	195.00	177.00	200.00
Publications & Subscriptions	155.00	-	-	-	155.00
Memberships	520.00	159.00	159.00	500.10	520.00
Training & Education	1,200.00	876.98	876.98	79.00	1,500.00

<u>GENERAL FUND - EXPENDITURES</u> <u>DEPARTMENT - PROTECTIVE SERVICES</u>	<u>APPROPRIATED</u> <u>FY17</u>	<u>SPENT AS</u> <u>OF 5/31/17</u>	<u>FORECAST TO</u> <u>BE SPENT AS</u> <u>OF 9/30/17</u>	<u>SPENT IN</u> <u>FY16</u>	<u>CITY ADMINISTRATION</u> <u>REQUEST FOR</u> <u>FY18</u>
<u>BUILDING DEPARTMENT</u>					
<u>ACCOUNT NAME</u> - Explanations are on pages 28 & 29					
CAPITAL OUTLAY					
Vehicles	-	-		-	-
Office Equipment	-	-		11,868.40	-
TOTALS:	299,064.00	187,577.61	277,762.26	262,782.77	255,949.00

EXPLANATIONS OF PROPOSED EXPENDITURES FOR BUILDING DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Mileage	\$ -		
Telephone	\$ 5,000	Telephone, Internet service and cellular phones based on year-to-date expenditures	
Postage	\$ 1,000	Based on year-to-date expenditures	
Electricity	\$ 4,000	Department's share of electricity costs based on year-to-date expenditures	
Water & Sewer	\$ 1,300	Department's share of water and sewer costs. Based on year-to-date expenditures	
Equipment Leases	\$ 1,670	Copier lease	\$ 1,270
		Postage meter	\$ 400
Liability Insurance	\$ 900	Florida League of Cities estimated premium	
Building/Property Insurance	\$ 5,200	Florida League of Cities estimated premium	
Bonding Insurance	\$ 77	Department's share of employee dishonesty bond	
Equipment Repair & Maintenance	\$ 2,000	Department's share of financial software support fee	\$ 265
		Repairs as needed to office equipment based on year-to-date expenditures	\$ 535
		Annual Office 365 Subscription	\$ 1,200

EXPLANATIONS OF PROPOSED EXPENDITURES FOR BUILDING DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Vehicle Repair & Maintenance	\$ 1,000	Repair & Maintenance of vehicles	
Printing, Copying & Binding	\$ 1,000	Forms and applications needed for construction permitting	
Legal Advertising	\$ 500	Advertising for Code Enforcement Board Meetings	
Office Supplies	\$ 2,500	Normal office & copier supplies	
Uniforms	\$ 200	City identified clothing for staff	
Fuel, Oil & Lubes	\$ 1,300	Fuel required for vehicles #20 & #22	
Small tools & Equipment	\$ 4,000	Printer, Scanner, misc. small equipment	\$ 1,000
		Replace computers	\$ 3,000
Other Operating Supplies/Expenses	\$ 200	Supplies & equipment needed for department's operation	
Publications & Subscriptions	\$ 155	Florida Building Code Book	
Memberships	\$ 520	Memberships to Building Official Association	
Training & Education	\$ 1,500	Continuing education requirements in accordance with Florida Statutes	

<u>GENERAL FUND - EXPENDITURES</u>	<u>APPROPRIATED FY17</u>	<u>SPENT AS OF 5/31/17</u>	<u>FORECAST TO BE SPENT AS OF 9/30/17</u>	<u>SPENT IN FY16</u>	<u>CITY ADMINISTRATION REQUEST FOR FY18</u>
<u>DEPARTMENT - PHYSICAL ENVIRONMENT</u>					
<u>GARBAGE/SOLID WASTE SERVICES</u>					
<u>ACCOUNT NAME</u> - Explanations are on pages 32 & 33					
Regular Salaries	231,120.00	148,953.38	223,430.07	222,482.26	236,832.00
Overtime	14,000.00	11,243.75	16,865.63	4,826.76	5,000.00
Certificate Incentive	696.00	-	-	-	696.00
Sick Leave Incentive	1,500.00	472.23	944.46	1,121.88	1,500.00
FICA	18,385.00	11,047.00	16,570.50	15,735.86	18,669.00
Retirement	21,274.00	14,577.08	21,865.62	20,471.64	36,103.00
Life & Health Insurance	79,007.00	57,610.85	76,814.47	83,289.66	83,470.00
Workers Comp	24,200.00	18,615.23	24,168.27	27,729.34	25,000.00
Other Contractual Services	110,000.00	52,424.24	78,636.36	90,509.28	144,000.00
Telephone	4,000.00	2,956.25	4,434.38	3,741.68	4,500.00
Electricity	1,600.00	894.87	1,342.31	1,383.48	1,600.00
Water & Sewer	800.00	502.66	753.99	761.12	800.00
Equipment Leases	480.00	264.47	396.71	396.98	480.00
Liability Insurance	1,000.00	837.00	1,116.00	1,197.38	1,200.00
Building/Property Insurance	4,000.00	3,115.41	4,089.50	4,365.02	4,500.00
Equipment Repair & Maintenance	1,781.00	686.81	1,030.22	3,572.61	1,781.00
Vehicle Repair & Maintenance	40,000.00	30,187.21	45,280.82	44,162.38	45,000.00
Advertising	114.00	113.39	-	-	-
Solid Waste Disposal	158,000.00	180,869.02	271,303.53	159,035.98	222,400.00
Office Supplies	500.00	184.92	277.38	244.90	500.00
Uniforms	586.00	-	-	814.71	586.00
Fuel, Oil & Lubes	20,000.00	15,630.87	23,446.31	18,872.34	25,000.00
Small Tools & Equipment	1,500.00	970.30	1,455.45	146.29	1,500.00
Medical Supplies	100.00	-	-	-	100.00
Other Operating Supplies/Expenses	5,000.00	2,176.35	3,264.53	4,370.89	5,000.00
Publications & Subscriptions	60.00	-	-	-	60.00

<u>GENERAL FUND - EXPENDITURES</u>	<u>APPROPRIATED FY17</u>	<u>SPENT AS OF 5/31/17</u>	<u>FORECAST TO BE SPENT AS OF 9/30/17</u>	<u>SPENT IN FY16</u>	<u>CITY ADMINISTRATION REQUEST FOR FY18</u>
<u>DEPARTMENT - PHYSICAL ENVIRONMENT</u>					
<u>GARBAGE/SOLID WASTE SERVICES</u>					
<u>ACCOUNT NAME</u> - Explanations are on pages 32 & 33					
Training & Education	-	-	-	13.05	1,450.00
CAPITAL OUTLAY					
Vehicles	155,000.00	138,175.93	138,175.93	78,700.00	250,000.00
Other Equipment	6,000.00	486.14	486.14	-	
TOTALS:	900,703.00	692,995.36	956,148.54	787,945.49	1,117,727.00

EXPLANATIONS OF PROPOSED EXPENDITURES FOR SOLID WASTE DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Other Contractual Services	\$ 144,000	Recycling contract	\$ 140,000
		Contract labor	\$ 3,000
		Public Works Complex generator testing (29% of Annual Cost)	\$ 1,000
Telephone	\$ 4,500	Telephone service at Public Works Complex (29% of Annual Cost)	
		50% of cellular phone cost	
Electricity	\$ 1,600	Electricity service of Public Works Complex (29% of Annual Cost)	
Water & Sewer	\$ 800	Water & sewer service for Public Works Complex (29% of Annual Cost)	
Equipment Leases	\$ 480	Copier Lease	
Liability Insurance	\$ 1,200	Florida League of Cities estimated premium	
Building/Property Insurance	\$ 4,500	Florida League of Cities estimated premium	
Equipment Repair & Maintenance	\$ 1,781	Repair & maintenance of tools, shop equipment and communications equipment, Public Works generator Annual Service & Testing	\$ 1,000
		Department's share of financial software support fee	\$ 500
		29% of annual cost of Office 365 subscription	\$ 281
Vehicle Repair & Maintenance	\$ 45,000	Repair & maintenance of garbage trucks, flatbed truck & one pick-up truck. Based on year-to-date expenditures with allowance for aging vehicles	
Solid Waste Disposal	\$ 222,400	Construction debris, yard trash and commercial disposal fees	

EXPLANATIONS OF PROPOSED EXPENDITURES FOR SOLID WASTE DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION		
Office Supplies	\$ 500	Office & computer supplies (29% of Annual Cost)		
Uniforms	\$ 586	Shirts, hats, rain gear, windbreakers, etc. (29% of Annual Cost)		
Fuel, Oil & Lubes	\$ 25,000	Fuels & lubricants for vehicles & equipment		
Small Tools & Equipment	\$ 1,500	Power tools, hand tools, air tools, and various accessories	\$ 775	
		29% of cost of replacement computers	\$ 725	
Medical Supplies	\$ 100	Medical supplies for sanitation trucks		
Other Operating Supplies/Expenses	\$ 5,000	Drug testing, solvents, degreasers, vehicle wash, personal safety gear, and paper products, fees to tax collector for non-ad valorem assessment		
Publications & Subscriptions	\$ 60	Training manuals		
Training & Education	\$ 1,450	Department's share of Public Works employee training		
Vehicles	\$ 250,000	Replace rear load refuse truck #78		

<u>GENERAL FUND - EXPENDITURES</u>	<u>APPROPRIATED FY17</u>	<u>SPENT AS OF 5/31/17</u>	<u>FORECAST TO BE SPENT AS OF 9/30/17</u>	<u>SPENT IN FY16</u>	<u>CITY ADMINISTRATION REQUEST FOR FY18</u>
<u>DEPARTMENT - PARKS & RECREATION</u>					
<u>ACCOUNT NAME</u> - Explanations are on pages 32 & 33					
Electricity	2,000.00	661.17	991.76	853.74	1,500.00
Water	6,500.00	2,581.80	3,872.70	6,512.81	4,000.00
Equipment Repair/Maintenance	5,000.00	1,362.46	2,043.69	4,027.56	5,000.00
Special Events	103,706.00	101,808.82	101,808.82	78,419.91	95,000.00
Beach Maintenance Expense	500.00	-	-	5.98	-
Other Operating Supplies/Exp	2,000.00	1,833.66	2,000.00	1,842.13	2,000.00
Training & Education	800.00	70.00	105.00	2,219.55	1,200.00
Capital Outlay					
Parks/Recreation	-	-	-	2,805.24	275,000.00
Building	125,000.00	-	-	-	-
Beach Related Improvements	-	-	-	-	40,000.00
Other Equipment	-	-	-	2,561.00	-
Grants/Matching Funds	-	-	-	-	-
TOTALS:	245,506.00	108,317.91	110,821.97	99,247.92	423,700.00

EXPLANATIONS OF PROPOSED EXPENDITURES FOR CULTURE RECREATION DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Electricity	\$ 1,500	Electricity for 10th & A Street restrooms	
Water & Sewer	\$ 4,000	Water & Sewer for 10th & A Street restrooms	
Equipment Repair & Maintenance	\$ 5,000	Splash Park equipment maintenance	
Other Operating Supplies/Expenses	\$ 2,000	Miscellaneous expenses related to Splash Park	
Training & Education	\$ 1,200	Pool Certification	
Special Events	\$ 95,000	Fireworks	\$ 30,000
		Beach Blast Off	\$ 60,000
		Miscellaneous Events and support	\$ 5,000
Parks	\$ 275,000	Ocean Hammock Park Improvements	
Beach Improvements	\$ 40,000	Elevated Dune Walkover at C St.	

<u>GENERAL FUND - EXPENDITURES</u>	<u>APPROPRIATED FY17</u>	<u>SPENT AS OF 5/31/17</u>	<u>FORECAST TO BE SPENT AS OF 9/30/17</u>	<u>SPENT IN FY16</u>	<u>CITY ADMINISTRATION REQUEST FOR FY18</u>
<u>DEPARTMENT-ECONOMIC ENVIRONMENT</u>					
<u>ACCOUNT NAME</u> - Explanations are on page 37					
Advertising	5,300.00	5,000.00	5,000.00	-	-
TOTALS:	5,300.00	5,000.00	5,000.00	-	-
<u>DEPARTMENT - HUMAN SERVICES</u>					
Other Operating Supplies/Expenses	55.00	-	55.00	54.12	55.00
TOTALS:	55.00	-	55.00	54.12	55.00
<u>INTRAGOVERNMENTAL TRANSFERS OUT</u>					
Intragovernmental Transfer to Road & Bridge Fund	198,105.00	120,070.00	198,105.00	231,613.00	418,845.00
Intragovernmental Transfer to Debt Service Fund	358,967.00	149,614.60	358,967.00	144,210.87	363,844.00
Emergencies and Contingencies	40,564.00	-	-	-	50,618.00
TOTALS:	597,636.00	269,684.60	557,072.00	375,823.87	833,307.00
TOTAL EXPENDITURES:	9,864,795.00	7,082,309.99	9,007,693.52	11,574,673.44	7,028,684.00
Revenues Less Expenditures	-	(2,969,261.44)	(600,492.41)	1,190,447.23	-

EXPLANATIONS OF PROPOSED EXPENDITURES FOR VARIOUS ITEMS

ACCOUNT TITLE:	AMOUNT	EXPLANATION
Other Economic Environment		
Advertising	\$ -	
Human Services		
Other Operating Supplies/Expenses	\$ 55	Dog tags
Intergovernmental Transfers Out		
Intragovernmental Transfer to Road & Bridge	\$ 418,845	Subsidy from General Fund necessary to aid Road & Bridge Fund
Intragovernmental Transfer to Debt Service Fund	\$ 363,844	
Emergencies & Contingencies	\$ 50,618	Amount transferred to expenditure accounts for payments of emergency and/or contingency expenses

FY17 FUND BALANCE FOR GENERAL FUND

Nonspendable Fund Balance

Inventories	1,796.48
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Restricted Fund Balance

Law Enforcement Training	10,486.00
Unexpended State Funds	41,137.00
Impact Fees	213,395.00
Forfeiture & Seizure	39,772.00
Building Dept Training	30,643.86
Building Dept Carryover	121,949.14

Assigned Fund Balance

Capital Projects	600,000.00
Emergencies & Contingencies	50,000.00
Beach Blast Off Funds	26,921.00
Parks & Recreation	749,612.57
Land Acquisition	131,196.00

Total Estimated Fund Balance As of 05/31/17

3,787,613.38

Less: Non Spendable/Restricted/Assigned

2,016,909.05

Unassigned Fund Balance

1,770,704.33

<u>ROAD & BRIDGE - REVENUE ACCOUNTS</u>	<u>APPROPRIATED FY17</u>	<u>RECEIVED AS OF 5/31/17</u>	<u>FORECAST TO BE REC'D. AS OF 9/30/17</u>	<u>RECEIVED IN FY16</u>	<u>CITY ADMINISTRATION REQUEST FOR FY18</u>
<u>ACCOUNT NAME</u>					
SALES & USE TAXES					
Local Option Gas Tax (State)	258,560.00	124,097.92	258,560.00	254,318.16	236,916.00
PERMITS, FEES AND SPECIAL ASSESSMENTS					
Impact Fees -Residential-Transportation	300,000.00	32,451.00	48,676.50	371,623.71	150,000.00
Impact Fees-Commercial-Transportation	-			-	-
STATE SHARED REVENUES					
State Grants	-	-	-	-	-
State Revenue Sharing	48,377.00	30,087.95	48,377.00	46,397.95	50,155.00
Fuel Tax Refund	4,500.00	2,942.50	5,885.00	5,633.54	5,600.00
SHARED REVENUES FROM LOCAL UNITS					
Local Gov't Unit Grant-Physical Environment	167,364.00	111,577.15	167,364.00	167,365.68	167,366.00
TDC Funds	20,000.00	-	20,000.00	20,000.00	20,000.00
OTHER CHARGES FOR SERVICES					
Beautification	1,000.00	266.00	399.00	665.00	500.00
Refund of Prior Years Expenditures	-	400.00	400.00	-	-
Other Charges for Services	51,217.00	26,985.00	51,217.00	48,327.62	48,328.00
INTEREST EARNINGS					
Interest on Investments	10.00	4.67	7.01	6.95	8.00
Interest on State Board of Admin	2,100.00	980.96	1,471.44	812.25	1,500.00
Other Miscellaneous Revenue	-	-		3.42	-

<u>ROAD & BRIDGE - REVENUE ACCOUNTS</u>	<u>APPROPRIATED FY17</u>	<u>RECEIVED AS OF 5/31/17</u>	<u>FORECAST TO BE REC'D. AS OF 9/30/17</u>	<u>RECEIVED IN FY16</u>	<u>CITY ADMINISTRATION REQUEST FOR FY18</u>
<u>ACCOUNT NAME</u>					
INTRAGOVERNEMENTAL TRANSFER					
Intragovernmental Transfer From General Fund	198,105.00	120,070.00	198,105.00	231,613.00	418,845.00
TOTAL REVENUES, ROAD & BRIDGE FUND	1,051,233.00	449,863.15	800,461.95	1,146,767.28	1,099,218.00
TRANSFER FROM FUND BALANCE					
Transportation	600,000.00	-		-	300,000.00
Impact Fees - Roads	120,000.00	-	120,000.00	-	200,000.00
TOTALS:	1,771,233.00	449,863.15	920,461.95	1,146,767.28	1,599,218.00

	APPROPRIATED FY17	SPENT AS OF 5/31/17	BE SPENT AS OF 9/30/17	SPENT IN FY16	REQUEST FOR FY18
<u>ROAD & BRIDGE - EXPENDITURES</u>					
<u>ROAD & STREET FACILITIES</u> - Explanations can be found on pages 42-44					
<u>ACCOUNT NAME</u>					
Regular Salaries	358,633.00	231,378.28	347,067.42	345,691.92	367,497.00
Overtime	22,000.00	17,447.13	22,000.00	7,489.94	7,500.00
Certificate Incentive	1,080.00	-	-	-	1,080.00
Sick Leave Incentive	1,200.00	817.34	1,634.68	653.77	1,600.00
FICA	28,452.00	16,996.63	25,494.95	24,231.21	28,893.00
Retirement	33,011.00	22,619.55	33,929.33	31,737.84	35,533.00
Life & Health Insurance	122,597.00	89,472.15	119,296.20	125,721.24	129,522.00
Workers Comp	11,000.00	8,719.17	11,320.15	12,988.09	12,000.00
Engineering Fees	28,000.00	-	-	-	20,000.00
Audit Fees	6,240.00	3,700.00	5,550.00	5,850.00	6,240.00
Other Contractual Services	19,392.00	13,522.00	20,283.00	13,946.80	22,000.00
Telephone	4,800.00	2,978.26	4,467.39	4,635.91	4,800.00
Electricity	19,000.00	11,681.02	17,521.53	16,418.27	17,800.00
Water & Sewer	1,200.00	779.97	1,169.96	1,181.00	1,200.00
Equipment Leases	636.00	410.36	615.54	615.97	636.00
Liability Insurance	3,400.00	3,180.60	4,240.80	4,586.77	4,500.00
Building/Property Insurance	5,600.00	4,881.81	6,409.18	6,386.56	6,500.00
Equipment Repair & Maintenance	9,000.00	5,952.89	8,929.34	8,543.20	9,000.00
Vehicle Repair & Maintenance	11,000.00	6,433.03	9,649.55	7,888.40	10,000.00
Advertising	176.00	175.95	175.95	-	-
Office Supplies	1,024.00	391.86	587.79	1,025.81	1,000.00
Uniforms	1,200.00	-	-	1,320.94	1,200.00
Fuel, Oil & Lubes	17,000.00	12,161.42	17,000.00	16,112.01	18,000.00
Small Tools & Equipment	6,125.00	2,944.80	4,417.20	4,726.53	4,500.00
Medical Supplies	100.00	-	-	-	100.00
Landscaping Plants and Supplies	20,000.00	4,235.13	6,352.70	9,903.89	20,000.00
Other Operating Supplies/Expense	6,000.00	3,805.21	5,707.82	4,705.05	6,000.00

	APPROPRIATED FY17	SPENT AS OF 5/31/17	BE SPENT AS OF 9/30/17	SPENT IN FY16	REQUEST FOR FY18
Streets & Right Of Way	60,000.00	24,970.34	37,455.51	28,716.90	50,000.00
Street Lighting	51,000.00	35,574.76	53,362.14	50,662.61	54,000.00
Publications & Subscriptions	300.00	-	-	179.00	300.00
Memberships	700.00	684.00	684.00	412.34	700.00
Training & Education	2,000.00	815.00	1,222.50	907.00	2,250.00

CAPITAL OUTLAY

Paving	140,000.00	28,332.60	28,332.60	40,205.56	100,000.00
Parking Areas	90,000.00	79,660.61	82,885.61	-	150,000.00
Beautification Project	25,000.00	2,182.68	6,621.24	12,488.46	38,000.00
Nights of Lights	20,000.00	-	-	1,231.61	20,000.00
Drainage	442,000.00	33,082.96	33,082.96	152,960.60	260,000.00
Vehicles	35,000.00	28,880.60	28,880.60	46,257.00	-
Other Equipment	-	-	-	-	19,500.00

DEBT PAYMENT

Loan Principal	107,569.00	53,394.41	107,568.38	104,494.86	110,733.00
Loan Interest	59,798.00	30,288.43	59,797.30	62,870.82	56,634.00

TOTALS:	1,771,233.00	782,550.95	1,113,713.29	1,157,747.88	1,599,218.00
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Revenues less Expenditures	-	(332,687.80)	(313,251.34)	(10,980.60)	-
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EXPLANATIONS OF PROPOSED EXPENDITURES FOR ROAD/STREET DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Engineering Fees	\$ 20,000	Professional engineering services for miscellaneous services as required	
Audit Fees	\$ 6,240	Road & Bridge Fund portion of audit fees	
Other Contractual Services	\$ 22,000	Aquatic weed control. Contract rate with Lake Doctors	\$ 9,220
		Ditch bank weed control: Pope Rd., Mickler Blvd., 2nd Ave. and canal	\$ 2,300
		Lawn pest/weed control and fertilizer: Pond 5, Sandpiper pumping station site, triangle site, D St. plaza and A1A medians	\$ 3,780
		Street sweeping	\$ 2,160
		Contract Labor for SR-A1A and Pond 5 maintenance	\$ 4,000
Telephone	\$ 4,800	Telephone service for Public Works Complex (45% of Annual Cost) 50% of Cell Phone Charges	
Electricity	\$ 17,800	Based on year-to-date expenditure for various irrigation, lift stations and sign lighting along with electricity for holiday lights at Pier Park and Splash Park	
Water & Sewer	\$ 1,200	Water & Sewer for Public Works Complex (44% of Annual Cost)	
Equipment Leases	\$ 636	Copier Lease	
Liability Insurance	\$ 4,500	Florida League of Cities estimated premium	
Building/Property Insurance	\$ 6,500	Florida League of Cities estimated premium	

EXPLANATIONS OF PROPOSED EXPENDITURES FOR ROAD/STREET DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Equipment Repair & Maintenance	\$ 9,000	Department's share of financial software support fee	\$ 1,905
		Repair and maintenance of tractor, backhoe, attachments, shop equipment and communications equipment based on year-to-date expenditures. Annual service and testing of Public Works generator (45% of Annual Cost)	\$ 6,135
		45% of annual Office365 subscription	\$ 960
Vehicle Repair & Maintenance	\$ 10,000	Repair and maintenance of vehicles	
Office Supplies	\$ 1,000	Department's share of Office, computer & copier supplies	
Uniforms	\$ 1,200	Shirts, hats, rain gear, vests, windbreakers, etc. (44% of Annual Cost)	
Fuel, Oil & Lubes	\$ 18,000	Fuel and lubricants for vehicles and equipment. Based on year-to-date expenditures	
Small Tools & Equipment	\$ 4,500	Power tools, mowers, trimmers, hand tools, air tools, computer software and various accessories	\$ 4,500
Medical Supplies	\$ 100	Replacement supplies for first aid kits	
Landscape Plants and Supplies	\$ 20,000	Plants and supplies needed to maintain plazas, city hall complex and parks	
Other Operating Supplies/Expenses	\$ 6,000	Drug Testing, solvents, degreasers, personal safety gear, paper products and bank fees	
Streets and Right of Ways	\$ 50,000	Signs, barricades, asphalt, tree trimming and removal, pavement markings, sidewalk and pavement striping, shell, lime rock, pipe, sod, seed and fertilizer for streets and rights of way maintenance. Based on year-to-date expenditures	
Street Lighting	\$ 54,000	Electricity for street lighting & holiday lights	
Publications & Subscriptions	\$ 300	Handbooks, safety information publications, etc.	
Memberships	\$ 700	Memberships to Public Works Association	

EXPLANATIONS OF PROPOSED EXPENDITURES FOR ROAD/STREET DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Training & Education	\$ 2,250	Department's share of Public Works employee training	
Loan Principal	\$ 110,733	Principal portion of State Revolving Loan Fund Payment	
Loan Interest	\$ 56,634	Interest portion of State Revolving Loan Fund Payment	
Paving	\$ 100,000	Atlantic Alley and various other locations	
Parking areas	\$ 150,000	Turf block parking at 4th and 5th Streets	
Beautification Projects	\$ 38,000	Beautification Committee projects	
Other Equipment	\$ 19,500	Concrete K rails and lifter	\$ 11,500
		Replace Water Tank for Water Truck	\$ 6,000
		11"x17" Color Laser Printer	\$ 2,000
Drainage	\$ 260,000	Woodlands CIPP and Pipe Replacement	\$ 100,000
		12th Ln/12th ST	\$ 35,000
		Design and Permitting Mickler Blvd/16th St Ditch Piping	\$ 55,000
		Various locations	\$ 20,000
		Residual from Ocean Woods Ditch Piping (currently in progress)	\$ 50,000
Nights of Lights	\$ 20,000		

FY17 FUND BALANCE FOR ROAD & BRIDGE FUND

Nonspendable Fund Balance	
Fuel Inventory	2,052.50
Restricted Fund Balance	
Impact Fees - Roads	80,406.00
Assigned Fund Balance	
Transportation	605,531.33
Total Esimated Fund Balance As of 05/31/17	<hr/> 687,989.83

<u>DEBT SERVICE FUND REVENUE ACCOUNTS*</u>	<u>APPROPRIATED FY17</u>	<u>RECEIVED AS OF 5/31/17</u>	<u>FORECAST TO BE REC'D. AS OF 9/30/17</u>	<u>FY16 ACTUAL</u>	<u>CITY ADMINISTRATION REQUEST FOR FY18</u>
<u>ACCOUNT NAME</u>					
AD VALOREM - VOTED DEBT	530,211.00	496,539.25	516,571.10	478,734.14	557,190.00
AD VALOREM TAXES-DELINQUENT	-	71.45	71.45	134.29	-
ELECTRIC UTILITY TAX	-	-	-	140,918.00	-
TELECOMMUNICATIONS TAX	-	-	-	165,037.00	-
INTEREST ON INVESTMENTS	750.00	992.84	1,489.26	772.20	-
PROCEEDS FROM REFUNDING BONDS	-	-	-	3,427,710.46	-
INTRAGOVERNMENTAL TRANSFERS IN	358,967.00	149,614.60	358,967.00	0.00	363,844.00
CONTRIBUTION FROM SINKING FUND RESERVE	-	-	-	0.00	-
TOTAL REVENUES - DEBT SERVICE FUND	889,928.00	647,218.14	877,098.81	4,213,306.09	921,034.00
	<u>APPROPRIATED FY17</u>	<u>SPENT AS OF 5/31/17</u>	<u>BE SPENT AS OF 9/30/17</u>	<u>SPENT IN FY16</u>	<u>REQUEST FOR FY18</u>
<u>DEBT SERVICE FUND EXPENSE ACCOUNTS</u>					
LOAN PRINCIPAL	353,377.00	-	353,377.00	3,446,675.22	332,881.00
LOAN INTEREST	224,731.00	112,895.46	224,731.00	255,411.48	224,730.00
DEBT SERVICE FEES	8,907.00	4,056.06	8,907.00	69,816.27	8,620.00
SINKING FUND CONTRIBUTION	302,913.00	-	-	-	354,803.00
TOTAL EXPENDITURES - DEBT SERVICE FUND	889,928.00	116,951.52	587,015.00	3,771,902.97	921,034.00
<u>REVENUES LESS EXPENDITURES</u>	-	530,266.62	290,083.81	441,403.12	-