



## AGENDA

**SPECIAL CITY COMMISSION MEETING  
WEDNESDAY, JULY 31, 2019, AT 6:00 P.M.  
CITY OF ST. AUGUSTINE BEACH, 2200 A1A South, St. Augustine Beach, FL 32080**

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### NOTICE TO THE PUBLIC

*THE CITY COMMISSION HAS ADOPTED THE FOLLOWING PROCEDURE: PERSONS WISHING TO SPEAK ABOUT TOPICS THAT ARE ON THE AGENDA MUST FILL OUT A SPEAKER CARD IN ADVANCE AND GIVE IT TO THE RECORDING SECRETARY. THE CARDS ARE AVAILABLE AT THE BACK OF THE MEETING ROOM. THIS PROCEDURE DOES NOT APPLY TO PERSONS WHO WANT TO SPEAK TO THE COMMISSION UNDER "PUBLIC COMMENTS."*

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE
- III. ROLL CALL
- IV. PROPOSED BUDGET FOR FISCAL YEAR 2020
  - A. Overview of Proposed Budget, Revenue Sources, and Property Tax Millage for Operating and Debt Purposes (Presenters: Max Royle, City Manager; Patricia Douylliez, Deputy Finance Director)
  - B. Discussion of Medical Insurance Plan for Employees (Presenters: Representatives from The Bailey Group)
  - C. Discussion of Pay Plan and Determination of Employee Pay (Presenters: Patricia Douylliez, Deputy Finance Director; Robert Hardwick, Chief of Police; Max Royle, City Manager)
  - D. Review of Capital Outlay Requests and Other Budget Matters (Presenters: Max Royle, City Manager, and Department Heads)
  - E. Setting the Tentative Property Tax Operating and Debt Millage, and the Date and Time for the First Public Hearing on the Budget (Presenter: Max Royle, City Manager)

## V. ADJOURNMENT

### 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](mailto:sabadmin@cityofsab.org).

PROPOSED FY 2020 BUDGET

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**MEMORANDUM**

**TO:** Mayor George  
Vice Mayor England  
Commissioner Kostka  
Commissioner Samora  
Commissioner Rumrell

**FROM:** Max Royle, City Manager df

**DATE:** July 22, 2019

**SUBJECT:** Budget Message for Proposed FY 2020 Budget:

- A. Overview of Proposed Budget, Revenue Sources, and Property Tax Millage for Operating and Debt Purposes
- B. Discussion of Medical Insurance Plan for Employees
- C. Discussion of Pay Plan and Determination of Employee Pay
- D. Review of Capital Outlay Requests and Other Budget Matters
- E. Setting the Tentative Property Tax Operating and Debt Millage, and the Date and Time for the First Public Hearing on the Budget

ITEM A. OVERVIEW OF PROPOSED BUDGET AND MILLAGE

Introduction

There were two challenges to preparing the Fiscal Year 2020 budget. The first was the former CFO leaving to take a position in another city as the budget was being prepared. The second was the retention pond weir repair and pump replacement project. This was a challenge because though 75% of the project’s estimated \$1,152,300 cost will be reimbursed by the Federal Emergency Management Agency, the City still must budget and spend money for the repairs before it will be reimbursed. The good news is that the City can budget the expense of the project over two fiscal years. For FY 2020, \$900,000 has been budgeted for it. FEMA will reimburse the City \$675,000.

We want to give special recognition and thanks to Ms. Patricia Douylliez, the City’s Deputy Finance Director, for the firm way she took control of the process for putting the budget together. In addition to her regular duties, she worked after regular office hours and on weekends to assemble the many details of the proposed budget into a coherent document. Without her efforts and the help the department heads gave her, the budget might not have been ready for your review a week before your July 31<sup>st</sup> special meeting.

Budget Overview

Below is a summary of revenues and expenditures for the budget’s three funds:

a. General Fund:	\$ 7,380,286
b. Road/Bridge Fund:	\$ 2,553,926
c. Debt Service Fund:	\$ 963,421
TOTAL:	\$10,897,633

The General Fund is balanced with a property tax millage of 2.45 mils. This is 0.0508 mils higher than the 2.3992 mils that the Commission approved for FY 2019 and 0.1806 mils higher than the rollback millage of 2.2694 mils.

The proposed millage will provide an estimated \$3,312,582 in property tax revenue for General Fund operations and as well as money to subsidize and balance the Road/Bridge Fund. Also, proposed is the 0.50 mil, or half a mil, that’s needed for money to pay the yearly voter-approved debt for the purchase of land (Ocean Hammock Park) to save it from development and other projects. More details concerning the millage is provided below under Item E. of this budget message.

Suggested Steps for Your July 31<sup>st</sup> Meeting

They are for you:

- 1. To review with Ms. Douylliez the budget’s revenue sources
- 2. To review the options for employee medical insurance with representatives from The Bailey Group, the City’s health insurance consultants.
- 3. To decide pay increases for employees.
- 4. To review proposed capital items (vehicles, equipment, projects) and any other matters related to the budget.
- 5. To set the tentative millage, and the date and time of the first public hearing on the proposed budget. The millage you select will be sent to the Property Appraiser, who will include it on the tax notice that is sent to every property owner in the City in August.

PLEASE NOTE: At your two budget meetings in September, you can lower the millage from what is sent to the Property Appraiser in August, but you cannot increase it without incurring the costs to mail new notices to the property owners.

ITEM B. MEDICAL INSURANCE PLAN FOR EMPLOYEES

After you’ve reviewed the revenues with Ms. Douylliez, we suggest you discuss the medical insurance plan the City provides for its employees. The City’s current health insurer is United Healthcare. It has provided health insurance for the City’s employees since FY 2017. In late June, Mr. Mark Bailey of The Bailey Group, the City’s health insurance consultant, told the City Manager that United was proposing a 21% increase in the yearly premium. Mr. Bailey said he would negotiate with United for various plan options.

Attached are 8x11 pages from The Bailey Group that show the current plan, the renewal of it, as well as options with United, and the medical insurance plans from two other providers, Florida Blue (Blue Cross/Blue Shield) and Aetna.

On page 2, the first two columns labelled “Current” show the current plan’s benefits and costs. There are two options under the current plan: the “Buy-Up Option,” which provides enhanced benefits for which the employee pays; and the “Employee Only Free Plan,” which is a more basic plan that requires no payment from the employee unless he or she wants a dependent to be covered by the plan. To the right, the next two columns labelled “Renewal” show the costs to renew the current plan. On pages 3, 4, and 5 are various options of the current plan and the cost of each option.

In a meeting in early July with Ms. Marsha Dixon of The Bailey Group, the department heads decided to recommend to you United Healthcare Option #4 on page 4. While the increase in premium cost to the City is about 10% (9.92), that is well under the 21% increase to renew the current plan with United, and under the premium cost of Options 1, 2, and 3. However, when you compare the changes in benefits for the employees, Option 4 provides less onerous changes than Options 5 and 6. Thus, Option #4 seemed the best compromise plan: a low increase in premium for the City without significant loss of benefits and/or increased costs for the employees.

Florida Blue’s plan wasn’t recommended because of its higher cost to the City; nor was Aetna’s plan because its network of doctors isn’t as robust as United’s.

#### Action Requested

It is that you discuss with Mr. Mark Bailey and Ms. Marsha Dixon the information they have provided, and that you decide whether to accept the department heads’ recommendation for Option #4.

PLEASE NOTE: 1) Each option offers two choices to the employees: The Buy Up plan, meaning one with better benefits, for which the employee each month will pay; and a basic plan, with no monthly contribution from the employee. An analysis of the effect of the Buy Up plan on the pay an employee receives will be prepared for you to review at your July 31<sup>st</sup> meeting.

As you discuss the various medical insurance options, we ask that you consider the effect on employee pay if the employees must pay more for the option you approve.

2) The percentage that the City contributes for dependent coverage has been reduced from 75% to 70%.

# Group Benefits Renewal Analysis

**City of St. Augustine Beach**  
**Renewal Date: 10/01/2019**



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866.826.1800 [www.baileygroup.com](http://www.baileygroup.com)



City of St. Augustine Beach Renewal Date: 10/01/2019	UnitedHealth Care				UnitedHealth Care			
	HMO CH AQM-R Rx 121		HMO CH AQQ-M Rx 121		HMO CH AQM-R Rx 121		HMO CH AQQ-M Rx 121	
	CURRENT				RENEWAL			
BENEFITS SUMMARY	BUY-Up Option		Emp Only FREE Plan		BUY-Up Option		Emp Only FREE Plan	
IN NETWORK								
Deductible (CYD): (Ind / Fam)	\$250/\$500		\$500/\$1,000		\$250/\$500		\$500/\$1,000	
Deductible Applies to OOP Max?	Yes		Yes		Yes		Yes	
Coinsurance: Carrier / Member	100%/0%		80%/20%		100%/0%		80%/20%	
Physician Services: PCP / Specialist	\$15/\$15		\$15/\$30		\$15/\$15		\$15/\$30	
Inpatient Hospital Services	\$250 Ded Only		Ded + 20%		\$250 Ded Only		Ded + 20%	
Provider Services in Hospital and ER	Deductible		Ded + 20%		Deductible		Ded + 20%	
Independ Diagnostic Lab/X-Ray/MRIs-CT	\$0 / \$0 / Ded		\$0 / \$0 / Ded+20%		\$0 / \$0 / Ded		\$0 / \$0 / Ded+20%	
Outpatient Surgery OP Facility/Hosp	Deductible		Ded + 20%		Deductible		Ded + 20%	
Emergency Room Services	\$250		\$350		\$250		\$350	
Urgent Care Services	\$35		\$100		\$35		\$100	
Prescription Drugs - Generic	\$10		\$10		\$10		\$10	
Prescription Drugs - Brand	\$35/\$60		\$35/\$60		\$35/\$60		\$35/\$60	
Prescription Drugs - Specialty	\$100		\$100		\$100		\$100	
Prescription Drugs - 90 day Mail Order	2.5x Retail		2.5x Retail		2.5x Retail		2.5x Retail	
Mental Health (Inpatient / Outpatient)	Ded / \$15		Ded + 20% / \$30		Ded / \$15		Ded + 20% / \$30	
Out of Pocket Maximum (Ind / Fam)	\$1,500/\$3,000		\$1,500/\$3,000		\$1,500/\$3,000		\$1,500/\$3,000	
OUT OF NETWORK								
Deductible (Individual / Family)	Not Covered		Not Covered		Not Covered		Not Covered	
Coinsurance: Carrier / Member	Not Covered		Not Covered		Not Covered		Not Covered	
Inpatient Hospital Services	Not Covered		Not Covered		Not Covered		Not Covered	
Outpatient Surgery	Not Covered		Not Covered		Not Covered		Not Covered	
Out of Pocket Maximum (Ind / Fam)	Not Covered		Not Covered		Not Covered		Not Covered	
RATING ANALYSIS	EEs		EEs		EEs		EEs	
Employee Only	23	\$655.10	13	\$621.94	23	\$792.67	13	\$752.55
Employee + Spouse	4	\$1,401.91	1	\$1,330.95	4	\$1,696.31	1	\$1,610.46
Employee + Child(ren)	2	\$1,336.41	0	\$1,268.76	2	\$1,617.05	0	\$1,535.20
Full Family	7	\$2,004.60	4	\$1,903.13	7	\$2,425.56	4	\$2,302.80
Total Monthly Premium	36	\$54,408.65	18		36	\$65,834.48	18	
Gross Increase/Decrease from Current						21.00%		
PREMIUM SHARING								
Company's Share (monthly)								
Employee Only	23	\$621.94	13	\$621.94	23	\$752.55	13	\$752.55
Employee + Spouse	4	\$1,118.25	1	\$1,118.25	4	\$1,353.09	1	\$1,353.09
Employee + Child(ren)	2	\$1,074.71	0	\$1,074.71	2	\$1,300.41	0	\$1,300.41
Full Family	7	\$1,518.77	4	\$1,518.77	7	\$1,837.73	4	\$1,837.73
Employee's Share (monthly)								
Employee Only	23	\$33.16	13	\$0.00	23	\$40.12	13	\$0.00
Employee + Spouse	4	\$283.66	1	\$212.70	4	\$343.22	1	\$257.37
Employee + Child(ren)	2	\$261.70	0	\$194.05	2	\$316.64	0	\$234.79
Full Family	7	\$485.83	4	\$384.36	7	\$587.83	4	\$465.07
COST ANALYSIS								
Total Monthly Cost		\$54,408.65				\$65,834.48		
Payroll Recovery		\$7,571.67				\$9,161.38		
Sec 125 Discount		\$579.23				\$700.85		
Company's Net Cost		\$46,257.75				\$55,972.25		
ANNUAL Company Expense:		\$555,093.00				\$671,667.00		
Total Increase/Decrease from Current:						\$116,574.00		



City of St. Augustine Beach Renewal Date: 10/01/2019	UnitedHealth Care				UnitedHealth Care			
	HMO CH AQM-R Rx 121		HMO CH AQQ-M Rx 121		HMO CH AHN-7 Rx 121		HMO CH AQQ-Z Rx 121	
	Option #1 (RX CHANGE ONLY)				Option #2			
BENEFITS SUMMARY	BUY-Up Option		Emp Only FREE Plan		BUY-Up Option		Emp Only FREE Plan	
IN NETWORK								
Deductible (CYD): (Ind / Fam)	\$250/\$500		\$500/\$1,000		\$250/\$500		\$250/\$500	
Deductible Applies to OOP Max?	Yes		Yes		Yes		Yes	
Coinsurance: Carrier / Member	100%/0%		80%/20%		90%/10%		90%/10%	
Physician Services: PCP / Specialist	\$15/\$15		\$15/\$30		\$10/\$20		\$20/\$40	
Inpatient Hospital Services	\$250 Ded Only		Ded + 20%		Ded + 10%		Ded + 10%	
Provider Services in Hospital and ER	Deductible		Ded + 20%		Ded + 10%		Ded + 10%	
Independ Diagnostic Lab/X-Ray/MRIs-CT	\$0 / \$0 / Ded		\$0 / \$0 / Ded+20%		\$0 / \$0 / Ded + 10%		\$0 / \$0 / Ded + 10%	
Outpatient Surgery OP Facility/Hosp	Deductible		Ded + 20%		Ded + 10%		Ded + 10%	
Emergency Room Services	\$250		\$350		\$350		\$350	
Urgent Care Services	\$35		\$100		\$100		\$100	
Prescription Drugs - Generic	\$10		\$10		\$10		\$10	
Prescription Drugs - Brand	\$35/\$70		\$35/\$70		\$35/\$60		\$35/\$60	
Prescription Drugs - Specialty	\$100		\$100		\$100		\$100	
Prescription Drugs - 90 day Mail Order	2.5x Retail		2.5x Retail		2.5x Retail		2.5x Retail	
Mental Health (Inpatient / Outpatient)	Ded / \$15		Ded + 20% / \$30		Ded + 10% / \$20		Ded + 10% / \$40	
Out of Pocket Maximum (Ind / Fam)	\$1,500/\$3,000		\$1,500/\$3,000		\$1,250/\$2,500		\$2,500/\$5,000	
OUT OF NETWORK								
Deductible (Individual / Family)	Not Covered		Not Covered		Not Covered		Not Covered	
Coinsurance: Carrier / Member	Not Covered		Not Covered		Not Covered		Not Covered	
Inpatient Hospital Services	Not Covered		Not Covered		Not Covered		Not Covered	
Outpatient Surgery	Not Covered		Not Covered		Not Covered		Not Covered	
Out of Pocket Maximum (Ind / Fam)	Not Covered		Not Covered		Not Covered		Not Covered	
RATING ANALYSIS								
	EEs		EEs		EEs		EEs	
Employee Only	23	\$792.02	13	\$743.85	23	\$773.87	13	\$730.71
Employee + Spouse	4	\$1,694.92	1	\$1,591.83	4	\$1,656.08	1	\$1,563.71
Employee + Child(ren)	2	\$1,615.73	0	\$1,517.46	2	\$1,578.70	0	\$1,490.66
Full Family	7	\$2,423.57	4	\$2,276.17	7	\$2,368.04	4	\$2,235.97
Total Monthly Premium	36	\$65,559.15	18		36	\$64,163.83	18	
Gross Increase/Decrease from Current		20.49%				17.93%		
PREMIUM SHARING								
Company's Share (monthly)								
Employee Only	23	\$743.85	13	\$743.85	23	\$730.71	13	\$730.71
Employee + Spouse	4	\$1,337.44	1	\$1,337.44	4	\$1,313.81	1	\$1,313.81
Employee + Child(ren)	2	\$1,285.38	0	\$1,285.38	2	\$1,262.68	0	\$1,262.68
Full Family	7	\$1,816.47	4	\$1,816.47	7	\$1,784.39	4	\$1,784.39
Employee's Share (monthly)								
Employee Only	23	\$48.17	13	\$0.00	23	\$43.16	13	\$0.00
Employee + Spouse	4	\$357.48	1	\$254.39	4	\$342.27	1	\$249.90
Employee + Child(ren)	2	\$330.35	0	\$232.08	2	\$316.02	0	\$227.98
Full Family	7	\$607.10	4	\$459.70	7	\$583.65	4	\$451.58
COST ANALYSIS								
Total Monthly Cost		\$65,559.15				\$64,163.83		
Payroll Recovery		\$9,541.42				\$9,135.57		
Sec 125 Discount		\$729.92				\$698.87		
Company's Net Cost		\$55,287.81				\$54,329.39		
ANNUAL Company Expense:		\$663,453.72				\$651,952.68		
Total Increase/Decrease from Current:		\$108,360.72				\$96,859.68		



City of St. Augustine Beach Renewal Date: 10/01/2019	UnitedHealth Care				UnitedHealth Care			
	HMO CH AQQ-M Rx 121		HMO CH AHO-6 Rx 121		HMO CH AHO-6 Rx 121		HMO CH AQQ-B Rx 121	
	Option #3		Option #3		Option #4		Option #4	
BENEFITS SUMMARY	BUY-Up Option		Emp Only FREE Plan		BUY-Up Option		Emp Only FREE Plan	
IN NETWORK								
Deductible (CYD): (Ind / Fam)	\$500/\$1,000		\$500/\$1,000		\$500/\$1,000		\$500/\$1,000	
Deductible Applies to OOP Max?	Yes		Yes		Yes		Yes	
Coinsurance: Carrier / Member	80%/20%		80%/20%		80%/20%		80%/20%	
Physician Services: PCP / Specialist	\$15/\$30		\$20/\$20		\$20/\$20		\$25/\$50	
Inpatient Hospital Services	Ded + 20%		Ded + 20%		Ded + 20%		Ded + 20%	
Provider Services in Hospital and ER	Ded + 20%		Ded + 20%		Ded + 20%		Ded + 20%	
Independ Diagnostic Lab/X-Ray/MRIs-CT	\$0 / \$0 / Ded + 20%		\$0 / \$0 / Ded + 20%		\$0 / \$0 / Ded + 20%		\$0 / \$0 / Ded + 20%	
Outpatient Surgery OP Facility/Hosp	Ded + 20%		Ded + 20%		Ded + 20%		Ded + 20%	
Emergency Room Services	\$350		\$350		\$350		\$350	
Urgent Care Services	\$100		\$50		\$50		\$100	
Prescription Drugs - Generic	\$10		\$10		\$10		\$10	
Prescription Drugs - Brand	\$35/\$60		\$35/\$60		\$35/\$60		\$35/\$60	
Prescription Drugs - Specialty	\$100		\$100		\$100		\$100	
Prescription Drugs - 90 day Mail Order	2.5x Retail		2.5x Retail		2.5x Retail		2.5x Retail	
Mental Health (Inpatient / Outpatient)	Ded + 20% / \$30		Ded + 20% / \$20		Ded + 20% / \$20		Ded + 20% / \$50	
Out of Pocket Maximum (Ind / Fam)	\$1,500/\$3,000		\$2,500/\$5,000		\$2,500/\$5,000		\$3,000/\$6,000	
OUT OF NETWORK								
Deductible (Individual / Family)	Not Covered		Not Covered		Not Covered		Not Covered	
Coinsurance: Carrier / Member	Not Covered		Not Covered		Not Covered		Not Covered	
Inpatient Hospital Services	Not Covered		Not Covered		Not Covered		Not Covered	
Outpatient Surgery	Not Covered		Not Covered		Not Covered		Not Covered	
Out of Pocket Maximum (Ind / Fam)	Not Covered		Not Covered		Not Covered		Not Covered	
RATING ANALYSIS	EES		EES		EES		EES	
Employee Only	23	\$747.55	13	\$720.01	23	\$720.01	13	\$683.83
Employee + Spouse	4	\$1,599.75	1	\$1,540.82	4	\$1,540.82	1	\$1,463.39
Employee + Child(ren)	2	\$1,525.01	0	\$1,468.83	2	\$1,468.83	0	\$1,395.02
Full Family	7	\$2,287.50	4	\$2,203.22	7	\$2,203.22	4	\$2,092.51
Total Monthly Premium	36	\$62,369.00	18		36	\$59,806.93	18	
Gross Increase/Decrease from Current		14.63%				9.92%		
PREMIUM SHARING								
Company's Share (monthly)								
Employee Only	23	\$720.01	13	\$720.01	23	\$683.83	13	\$683.83
Employee + Spouse	4	\$1,294.58	1	\$1,294.58	4	\$1,229.52	1	\$1,229.52
Employee + Child(ren)	2	\$1,244.18	0	\$1,244.18	2	\$1,181.66	0	\$1,181.66
Full Family	7	\$1,758.26	4	\$1,758.26	7	\$1,669.91	4	\$1,669.91
Employee's Share (monthly)								
Employee Only	23	\$27.54	13	\$0.00	23	\$36.18	13	\$0.00
Employee + Spouse	4	\$305.17	1	\$246.24	4	\$311.30	1	\$233.87
Employee + Child(ren)	2	\$280.83	0	\$224.65	2	\$287.17	0	\$213.36
Full Family	7	\$529.24	4	\$444.96	7	\$533.31	4	\$422.60
COST ANALYSIS								
Total Monthly Cost		\$62,369.00				\$59,806.93		
Payroll Recovery		\$8,146.52				\$8,309.12		
Sec 125 Discount		\$623.21				\$635.65		
Company's Net Cost		\$53,599.27				\$50,862.16		
ANNUAL Company Expense:		\$643,191.24				\$610,345.92		
Total Increase/Decrease from Current:		\$88,098.24				\$55,252.92		



City of St. Augustine Beach Renewal Date: 10/01/2019		UnitedHealth Care HMO CH AHR-E Rx 121      HMO CH AQQ-U Rx 121 Option #5				UnitedHealth Care HMO CH AQQ-U Rx 121      HMO CH AHQ-9 Rx 121 Option #6			
BENEFITS SUMMARY		BUY-Up Option		Emp Only FREE Plan		BUY-Up Option		Emp Only FREE Plan	
IN NETWORK									
Deductible (CYD): (Ind / Fam)		\$1,000/\$2,000		\$1,000/\$2,000		\$1,000/\$2,000		\$1,000/\$2,000	
Deductible Applies to OOP Max?		Yes		Yes		Yes		Yes	
Coinsurance: Carrier / Member		100%/0%		80%/20%		80%/20%		80%/20%	
Physician Services: PCP / Specialist		\$25/\$50		\$25/\$50		\$25/\$50		\$25/\$50	
Inpatient Hospital Services		Deductible		Ded + 20%		Ded + 20%		Ded + 20%	
Provider Services in Hospital and ER		Deductible		Ded + 20%		Ded + 20%		Ded + 20%	
Independ Diagnostic Lab/X-Ray/MRIs-CT		Deductible		\$0 / \$0 / Ded + 20%		\$0 / \$0 / Ded + 20%		\$0 / \$0 / Ded + 20%	
Outpatient Surgery OP Facility/Hosp		Deductible		Ded + 20%		Ded + 20%		Ded + 20%	
Emergency Room Services		\$350		\$350		\$350		\$350	
Urgent Care Services		\$100		\$100		\$100		\$100	
Prescription Drugs - Generic		\$10		\$10		\$10		\$10	
Prescription Drugs - Brand		\$35/\$60		\$35/\$60		\$35/\$60		\$35/\$60	
Prescription Drugs - Specialty		\$100		\$100		\$100		\$100	
Prescription Drugs - 90 day Mail Order		2.5x Retail		2.5x Retail		2.5x Retail		2.5x Retail	
Mental Health (Inpatient / Outpatient)		Ded / \$50		Ded + 20% / \$20		Ded + 20% / \$20		Ded + 20% / \$20	
Out of Pocket Maximum (Ind / Fam)		\$3,000/\$6,000		\$3,000/\$6,000		\$3,000/\$6,000		\$4,000/\$8,000	
OUT OF NETWORK									
Deductible (Individual / Family)		Not Covered		Not Covered		Not Covered		Not Covered	
Coinsurance: Carrier / Member		Not Covered		Not Covered		Not Covered		Not Covered	
Inpatient Hospital Services		Not Covered		Not Covered		Not Covered		Not Covered	
Outpatient Surgery		Not Covered		Not Covered		Not Covered		Not Covered	
Out of Pocket Maximum (Ind / Fam)		Not Covered		Not Covered		Not Covered		Not Covered	
RATING ANALYSIS		EES		EES		EES		EES	
Employee Only	23	\$710.22	13	\$673.28	23	\$673.28	13	\$654.70	
Employee + Spouse	4	\$1,519.87	1	\$1,440.82	4	\$1,440.82	1	\$1,401.05	
Employee + Child(ren)	2	\$1,448.86	0	\$1,373.50	2	\$1,373.50	0	\$1,335.59	
Full Family	7	\$2,173.27	4	\$2,060.23	7	\$2,060.23	4	\$2,003.38	
Total Monthly Premium	36	\$58,959.53	18		36	\$56,343.00	18		
Gross Increase/Decrease from Current		8.36%				3.56%			
PREMIUM SHARING									
Company's Share (monthly)									
Employee Only	23	\$673.28	13	\$673.28	23	\$654.70	13	\$654.70	
Employee + Spouse	4	\$1,210.56	1	\$1,210.56	4	\$1,177.15	1	\$1,177.15	
Employee + Child(ren)	2	\$1,163.43	0	\$1,163.43	2	\$1,131.32	0	\$1,131.32	
Full Family	7	\$1,644.15	4	\$1,644.15	7	\$1,598.78	4	\$1,598.78	
Employee's Share (monthly)									
Employee Only	23	\$36.94	13	\$0.00	23	\$18.58	13	\$0.00	
Employee + Spouse	4	\$309.31	1	\$230.26	4	\$263.67	1	\$223.90	
Employee + Child(ren)	2	\$285.43	0	\$210.07	2	\$242.18	0	\$204.27	
Full Family	7	\$529.12	4	\$416.08	7	\$461.45	4	\$404.60	
COST ANALYSIS									
Total Monthly Cost		\$58,959.53				\$56,343.00			
Payroll Recovery		\$8,256.14				\$7,038.83			
Sec 125 Discount		\$631.59				\$538.47			
Company's Net Cost		\$50,071.80				\$48,765.70			
ANNUAL Company Expense:		\$600,861.60				\$585,188.40			
Total Increase/Decrease from Current:		\$45,768.60				\$30,095.40			



City of St. Augustine Beach Renewal Date: 10/01/2019		Florida Blue PPO 03768 Option #7		AETNA OAMC 500 Option #8		OAMC 1000			
BENEFITS SUMMARY		BUY-Up Option		Emp Only FREE Plan		BUY-Up Option		Emp Only FREE Plan	
IN NETWORK									
Deductible (CYD): (Ind / Fam)		\$250/\$750		\$500/\$1,500		\$500/\$1,000		\$1,000/\$2000	
Deductible Applies to OOP Max?		Yes		Yes		Yes		Yes	
Coinsurance: Carrier / Member		100%/0%		80%/20%		80%/20%		80%/20%	
Physician Services: PCP / Specialist		\$20/\$45		\$25/\$60		\$20/\$40		\$25/\$50	
Inpatient Hospital Services		Opt 1: \$700		Opt1/2: Ded + 20%		Ded + 20%		Ded + 20%	
Provider Services in Hospital and ER		Opt 2: \$1k			Ded + 20%		Ded + 20%		
Independ Diagnostic Lab/X-Ray/MRIs-CT		\$50		\$100		\$0/\$40/\$300		\$0/\$40/\$300	
Outpatient Surgery OP Facility/Hosp		\$0 / \$50 / \$200		\$0/\$50/Ded + 20%		OP Fac \$300 / Hosp \$600		OP Fac \$400 / Hosp \$800	
Emergency Room Services		OP Fac \$200 / Hosp \$300-\$600		Ded + 20%		\$300		\$500	
Urgent Care Services		\$200		\$300		\$75		\$75	
Prescription Drugs - Generic		\$50		\$65		\$10		\$10	
Prescription Drugs - Brand		\$10		\$10		\$30/\$60		\$30/\$60	
Prescription Drugs - Specialty		\$50		\$50		30% up to Max \$250		30% up to Max \$250	
Prescription Drugs - 90 day Mail Order		\$80		\$80		2x Retail		2x Retail	
Mental Health (Inpatient / Outpatient)		2x Retail		2x Retail		Ded + 20% / \$40		Ded + 20% / \$50	
Out of Pocket Maximum (Ind / Fam)		\$0		\$0		\$3,500/\$7,000		\$4,000/\$8,000	
OUT OF NETWORK									
Deductible (Individual / Family)		\$1,000/\$3,000		\$1,500/\$4,500		\$2,000/\$4,000		\$3,000/\$6,000	
Coinsurance: Carrier / Member		50%/50%		50%/50%		50%/50%		50%/50%	
Inpatient Hospital Services		Ded + 50%		Ded + 50%		Ded + 50%		Ded + 50	
Outpatient Surgery		Ded + 50%		Ded + 50%		Ded + 50%		Ded + 50	
Out of Pocket Maximum (Ind / Fam)		\$6,000/\$12,000		\$6,000/\$12,000		\$6,000/\$12,000		\$6,000/\$12,000	
RATING ANALYSIS		EEs			EEs		EEs		
Employee Only	23	\$739.38	13	\$731.53	23	\$749.44	13	\$706.58	
Employee + Spouse	4	\$1,759.73	1	\$1,741.05	4	\$1,603.80	1	\$1,576.29	
Employee + Child(ren)	2	\$1,360.46	0	\$1,346.02	2	\$1,528.86	0	\$1,502.64	
Full Family	7	\$2,306.87	4	\$2,282.38	7	\$2,293.28	4	\$2,253.95	
Total Monthly Premium	36	\$63,294.13	18		36	\$62,540.63	18		
Gross Increase/Decrease from Current		16.33%				14.95%			
PREMIUM SHARING									
Company's Share (monthly)									
Employee Only	23	\$731.53	13	\$731.53	23	\$706.58	13	\$706.58	
Employee + Spouse	4	\$1,438.19	1	\$1,438.19	4	\$1,315.38	1	\$1,315.38	
Employee + Child(ren)	2	\$1,161.67	0	\$1,161.67	2	\$1,263.82	0	\$1,263.82	
Full Family	7	\$1,817.13	4	\$1,817.13	7	\$1,789.74	4	\$1,789.74	
Employee's Share (monthly)									
Employee Only	23	\$7.85	13	\$0.00	23	\$42.86	13	\$0.00	
Employee + Spouse	4	\$321.54	1	\$302.86	4	\$288.42	1	\$260.91	
Employee + Child(ren)	2	\$198.79	0	\$184.35	2	\$265.04	0	\$238.82	
Full Family	7	\$489.75	4	\$465.26	7	\$503.54	4	\$464.21	
COST ANALYSIS									
Total Monthly Cost		\$63,294.13				\$62,540.63			
Payroll Recovery		\$7,456.36				\$8,312.07			
Sec 125 Discount		\$570.41				\$635.87			
Company's Net Cost		\$55,267.36				\$53,592.69			
ANNUAL Company Expense:		\$663,208.31				\$643,112.28			
Total Increase/Decrease from Current:		\$108,115.31				\$88,019.28			

### ITEM C. DETERMINATION OF EMPLOYEE PAY

Employee pay is based on the plan and methodology proposed by former Commissioner Gary Snodgrass when he was in office and that has been in effect for several years. The basics of the plan are:

- A study of the minimum and maximum pay for various positions provided by cities of similar size in northeast Florida, which the market where the City is competing for employees.
- A pay plan with 15 steps between the minimum and the maximum, with a 2.5 to 3.2% difference between the steps.

At your June 17<sup>th</sup> special meeting, you reviewed the salary survey that the former Chief Financial Officer presented. Several of you wanted the survey's background information, such as the names of the cities that were surveyed. This information was forwarded to you later by the Deputy Finance Director, Ms. Douylliez.

Attached is a summary that Ms. Douylliez prepared to show the increase in pay and benefits from FY 2019 to FY 2020.

The pay and benefits for all employees are shown on pages ii and iii of the proposed budget. Please note the following about the information provided:

- a. Ms. Douylliez has included in the budget a 3% step increase for all but two employees: The Police Chief and the City Manager. The pay for these employees is set by the City Commission.
- b. The 3% raise will not be automatic for every employee. The increase will be based on the performance evaluation by each employee's respective department head and could be less than 3%. Because of this, the overall increase in wages shown in the bottom middle of page iii will be 2.85%.
- c. Though Section XII.11.A.1 of the Personnel Manual authorizes an increase in pay based on the Consumer Price Index for all urban consumers in the South between June 1<sup>st</sup> to May 31<sup>st</sup>, the increases shown on pages ii and iii do not include the CPI. The CPI for the period of June 1, 2018, to May 31, 2019, was 1.8%.
- d. Page iii has the Public Works Director's request that the category of Maintenance Worker be changed to Service Worker I and Service Worker II. He provided information to you concerning this change at your June 17<sup>th</sup> special meeting. That information is attached for your review again.
- e. Not included is the Building Official's proposed advanced training pay compensation that you also reviewed at the June 17<sup>th</sup> meeting. This proposal is beyond the pay plan and needs a separate review by you of its potential costs as well as for you to authorize it by a resolution that would amend the Personnel Manual. You can review Mr. Law's proposal later this year, and, if you approve it, the budget can be adjusted to provide additional compensation to those employees who earn the certifications.

#### Action Requested

It is that you have Ms. Douylliez open the discussion about the information on pages ii and iii concerning employee pay for FY 20. If you have questions/comments about the pay for police officers and Public Works employees, Chief Hardwick and Mr. Tredik can address them.

PLEASE NOTE: As remarked under Item B above, we ask that you keep in mind how employee pay could be affected by the medical plan option you approve.

### **Annual Salary Increase Year Over Year**

FY 19	\$2,825,650.25
FY 20	<u>\$2,906,274.41</u>
Amt of Increase	\$80,624.16
% of Increase	2.85%

Increase was based upon the current Step Plan that has been in place for the past two years.

Adjustments were made to the bottom three positions within Public Works, establishing a 3.33% Step annually.

### **Total Benefits Increase Year Over Year**

FY 19	\$1,379,550.41
FY 20	<u>\$1,437,844.13</u>
Amt of Increase	\$58,293.72
% of Increase	4.23%

### **Total Salary & Benefits Increase Year Over Year**

FY 19	\$4,238,190.17
FY 20	<u>\$4,393,109.16</u>
Amt of Increase	\$154,918.99
% of Increase	3.66%

Each percent of increase will cost the City \$42,381.90

### **Health Insurance Changes**

FY 19	\$639,751.44	
FY 20	<u>\$670,367.98</u>	
Amt of Increase	\$30,616.54	
% of Plan Increase Year over Year		9.92%
Dependant Contribution		70% (Prior year was 75%)

### **FRS Contribution Rate Changes**

Employer retirement contribution rates were changed effective 7/1/19

	<u>FY 19</u>	<u>FY 20</u>
Regular	8.26%	8.47%
Senior Management	24.06%	25.41%
Special/High Risk	24.50%	25.48%

## MEMORANDUM

Date: June 6, 2019

To: Max Royle, City Manager

From: William Tredik, P.E., Public Works Director

Subject: Modification of Maintenance Worker position

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### Background

The Public Works Department currently has nine (9) Maintenance Worker positions which perform a variety of services for the citizens of St. Augustine Beach. Some of these services include:

- Maintenance of rights-of-way, facility grounds and City property
- Sanitation work, including waste (household and yard) collection
- Maintenance of City equipment
- Maintenance of City drainage facilities
- Maintenance of City roadways
- Installation and maintenance of signs and barricades
- Custodial duties in City buildings and restroom facilities

The Public Works Department also provides services – beyond those listed above – which require employee certifications not required of the Maintenance Worker position. Two of these additional services are:

- Maintenance of the City’s “Splash Park.”
- Providing maintenance of traffic services for work in City rights-of-way

The current Maintenance Worker job description does not include these additional duties and functions, nor does it mandate the required certifications. Some Maintenance Workers have certifications – and provide these additional services – while others do not. The current classification system, unfortunately, provides no distinction between those Maintenance Workers who provide the additional services and those who do not.

### Recommendation



Create two job positions to replace the current Maintenance Worker position. These two positions would be titled:

- Service Worker I
- Service Worker II

The position description for the Service Worker I would be equivalent to – and have the same pay range – as that of the current Maintenance Worker position. The position description for the Service Worker II would include those duties and functions listed for the Service Worker I, and would have the following additional requirements:

- Certification as a Pool and Spa Operator
- FDOT certification for maintenance of traffic
- Two years of experience as a Service Worker I (or equivalent position)

Several key benefits would be realized through implementation of the above recommendations, including:

- **Recruitment of new employees** - Applicants will see that employment with the City can result in a career path which provides increasing responsibility and reward.
- **Retention of existing employees** - Existing employees will have additional opportunities for career advancement and realize satisfaction in being recognized and rewarded for personal improvement and taking on increased responsibility.
- **Level of service** - Certifications required of Service Workers II will allow Public Works to maintain and improve coverage in the City's "Splash Park", as well as provide a safe work environment within the City rights-of way.
- **Succession Planning** - Employees will have a clearer path for advancement within the Public Works Department. As higher level positions become vacant, the additional job step – and increased job duties and functions – will ensure that those interested in advancement are ready. This additional job step will also assist management in determining those most interested in, and best suited for, career advancement within the department. This will become critical in the coming years as employees in supervisory positions approach retirement.

In order to maximize the benefits listed above, it is important that positions in the Public Works Department are structured so as to provide advancement opportunity through promotion, and ensure that promotional rewards are consistent with the increased responsibilities and increased benefit to the City. With this in mind, I recommend the pay range for the Service Worker II be approximately 5% above that of the Service Worker I. Consistent with this approach, the pay range for Equipment Operator should be approximately 5% above that of Service Worker II. In order to best provide the aforementioned level of service, I recommend the upcoming FY 2019/2020 budget include funding for four (4) Service worker I positions and five (5) Service Worker II positions.

cc: Melissa Burns, CFO/Technology Director

Attachments: Position Descriptions (Service Worker I and II)

## ITEM D. REVIEW OF CAPITAL REQUESTS AND OTHER BUDGET MATTERS

### Capital Requests in the Budget

Capital requests are new vehicles, equipment and money for projects. We list below the projects that have been included the budget. We have included the department head who can answer any questions about a particular request:

- a. Finance and Administration Department (Deputy Finance Director)
  - Computer replacements: \$3,000
  - Document scanner: \$2,000
  
- b. Other Governmental Services (Public Works Director and IT Manager)
  - Internal building improvements in Public Works garage: \$70,000
  - Additional security enhancements for Public Works garage: \$30,000
  - Backup storage upgrade (Barracuda): \$10,000
  - City server: \$37,500
  - City-wide routing equipment with outsource configuration and support: \$37,500
  
- c. Police Department (Chief Hardwick and IT Manager)
  - K-9 equipped vehicle: \$60,000
  - 23 new mobile data terminals: \$35,000
  - Four desktop computers: \$6,000
  - Network upgrade: \$37,500
  - Server upgrade: \$37,500
  - Grant purchases TBD: \$14,891
  
- d. Parks and Recreation (Public Works Director)
  - Ocean Hammock Park improvements: \$200,000
  
- e. Road/Streets Department (Public Works Director)
  - Road paving, various locations: \$215,000
  - Sidewalk on A Street, east of Boulevard: \$60,000
  - Design projects for Sustainability/Environmental Planning Advisory Committee: \$10,000

- Replace 15-year-old pickup truck: \$35,000
- Replace 20-year-old dump truck: \$50,000
- 3<sup>rd</sup> Lane ditch piping project: \$200,000
- Drainage projects at various locations: \$20,000
- Mizell Pond weir and pump station project: \$900,000 (75% to be reimbursed by FEMA)
- Nights of Lights: \$20,000 (money provided by TDC)

TOTAL PROPOSED CAPITAL OUTLAY FOR FY 2020: \$2,090,891

#### Action Requested

It is that you decide whether to approve the capital requests, delete some, or add new ones to the list.

#### Other Budget Matters

They concern the following:

##### 1) Subsidy for the Sunshine Bus

The proposed subsidy of \$49,000 is not in the proposed budget because we don't know at this time whether you'll approve it. The subsidy request from the County is on the agenda for your August 5<sup>th</sup> regular meeting. If you do approve it, the budget can be adjusted for your next review, which will be at a public hearing at your regular meeting on September 9<sup>th</sup>.

##### 2) Paid Parking

Because we don't know at this time whether the County will adopt a parking management plan, no revenue from parking has been included in the budget, nor included are any expenses, such as pay and benefits for a parking enforcement specialist.

##### 3) ADA Compliance

As this budget message is being prepared well before your August 5<sup>th</sup> meeting, when you'll discuss ADA compliance and costs with the IT Manager, the proposed budget doesn't have money for compliance costs.

##### 4) Increase in City Attorney's Retainer

In the proposed budget, the retainer has been doubled to \$36,000 a year, as the Commission approved increasing the monthly retainer from \$3,000 to \$6,000.

##### 5) Increase in Software Costs

The increase is in the Finance/Administration Department's budget. The yearly costs for software program service went from \$6,000 to \$23,000, when the City purchased new software for solid waste billing and the accounting of business tax receipts. The new software also enables the City to process payments by credit card.

6) Increase in Commission Training/Education Account

An increase in the appropriation for this account to \$2,000 has been included in the budget because more Commissioners are attending the Florida League of Cities' annual conference and other conferences.

ITEM E. SETTING THE TENTATIVE MILLAGE AND DATE/TIME FOR FIRST BUDGET PUBLIC HEARING

As noted in the overview of the proposed millage and budget, the budget is based on 2.45 mills. The millage for FY 2019 is 2.3992 mills, which is the same millage the Commission has adopted for the past nine fiscal years. The rollback millage for FY 2020 is 2.2694.

In summary:

- 2.45 mills will provide \$3,312,585 in revenue
- 2.3992 mills will provide \$3,243,896
- 2.2694, the rollback millage, will provide \$3,068,397

If the Commission wants to adopt 2.3992 mills, then \$68,686 in expenditures will have to be deleted from the budget.

Or, if you want to adopt the rollback millage of 2.2694 mills, then the budget will have to be reduced by \$175,499.

Difficulties to Reducing the Millage

To begin your discussion, we present what had to be deleted from the proposed FY 2020 budget in order to balance it at 2.45 mills. The purpose is to show you that there are significant projects that cannot be done and significant items of equipment that cannot be purchased because the City's revenue sources and millage levy won't provide enough money for FY 2020. While some of the items listed below may be of the "nice to have eventually" category, some, like the metal storage building, bypass pump, and road resurfacing, are essential.

- a. Public Works metal storage building, Phase 1: \$250,000. This is the fifth year that this project has had to be deleted. The Public Works Director gives it a high priority because the storage building is needed to protect the sanitation trucks and other equipment from the weather.
- b. Resurfacing of Atlantic Alley: \$25,000. The alley goes east of, and parallel to, A1A Beach Boulevard between 6<sup>th</sup> and 9<sup>th</sup> Streets. The Public Works Director rates this a high-priority project.
- c. Oceanside Drive resurfacing: \$30,000
- d. Paving of west end of 7<sup>th</sup> Street: \$30,000

- e. Paving of west end of 2<sup>nd</sup> Street: \$20,000
- f. Dewatering pump for City maintenance and construction projects: \$25,000
- g. Bypass pump for emergency reduction of stormwater facilities and to provide flood relief for other areas: \$35,000
- h. Heavy equipment trailer: \$23,000
- i. Air condition unit for police garage: \$12,500
- j. Ocean Hammock Park boardwalk handrail replacement: \$20,000
- k. Splash Park shade structure: \$20,000
- l. C Street dune walkover: \$40,000

A second consideration that makes a millage reduction difficult this year is that the proposed budget doesn't have money for the following:

- \$49,000 for the Sunshine Bus subsidy
- Money for the equipment/service needed to make streaming of City meetings ADA compliant

The reason is that at when this message was prepared, we didn't know whether you would approve the subsidy and what the ADA compliance would cost. Both topics are on the agenda for your August 5<sup>th</sup> meeting.

### Recommendations

There are two:

1. That you set the tentative General Fund millage at 2.6 mils. This level of millage will provide \$3,515,393. which will be enough revenue for the bus subsidy and the costs to make the streaming service ADA compliant.
2. That you set the debt millage at 0.50, or half a mil, to pay the debt for past land acquisition and other projects.

PLEASE NOTE: The millage can be reduced at your September budget meetings. Last year, the Commission at its July 31<sup>st</sup> meeting set the tentative General Fund millage at 2.50 mils. Then, at the final public hearing on the budget on September 24, 2018, the Commission reduced the 2.50 mils to 2.3992 mils. This was done after the former Chief Financial Officer had reduced by \$56,579 certain proposed expenditures. Whether such reductions are possible this year is questionable because the Deputy Finance Director has already reviewed closely each expenditure account.

### Effect of Millage on Residents

We show here what the yearly property tax bill would be at different millage levels for the owner of a home assessed at \$200,000, after the owner has taken all the homestead exemptions to which he or she is entitled. The formula is 200,000 divided by 1,000 (a mil) times the millage.

- At 2.60: \$520
- At 2.45, on which the budget is based; \$490
- At 2.3992, the current millage: \$479.84
- At 2.2694, the rollback millage: \$453.88

### Comparison of Millage

The latest list of millage for Florida cities that we have is from the “2018 Florida Municipal Ad Valorem Tax Profile.” From it, we compare our City’s 2018 levy of 2.3992 mills with the millage levied by other small cities in northeast Florida, and on Florida’s East and Gulf coasts. The comparison is rudimentary at best because some cities may be able to keep their millage low because they have revenue from other sources, such as solid waste and/or water/sewer fees. Some cities may keep their expenditures low because they may not have their own police and/or fire departments. Other cities may have high millage because private real estate may be assessed low with the result that many homeowners pay little to no property taxes. In our City, the assessed value of privately-owned real estate is over \$1.2 billion. Our City’s 2018 population was 6,633.

- Starke:	Population 5,532.	Millage 4.8648
- Green Cove Springs:	Population 7,813.	Millage 3.60
- Orange Park:	Population 8,630.	Millage 5.8781
- Neptune Beach:	Population 7,285.	Millage 3.3656
- Flagler Beach:	Population 4,726.	Millage 5.39
- Palatka:	Population 10,649.	Millage 6.40
- St. Augustine:	Population 14,921.	Millage 7.50
- Daytona Beach Shores:	Population 4,294.	Millage 5.23
- Macclenny:	Population 6,743.	Millage 3.60
- Fernandina Beach:	Population 12,761.	Millage 5.8553
- Cocoa Beach:	Population 11,328.	Millage 5.7298
- Indian Harbour Beach:	Population 8,526.	Millage 5.6401
- Satellite Beach:	Population 10,346.	Millage 8.8212
- Indian River Shores:	Population 4,208.	Millage 1.2890
- Lighthouse Point:	Population 10,560.	Millage 3.5893
- Pembroke Park:	Population 6,384.	Millage 8.50
- Southwest Ranches:	Population 7,706.	Millage 4.8311
- Bay Harbor Island:	Population 5,908.	Millage 3.7199
- Miami Shores:	Population 10,784.	Millage 7.90
- North Bay Village:	Population 8,981.	Millage 5.52

- Surfside:	Population 5,934.	Millage 4.50
- West Miami:	Population 7,806.	Millage 6.8858
- Islamorada:	Population 5,990.	Millage 3.0247
- Indian Rocks Beach:	Population 4,430.	Millage 1.8326
- Madeira Beach:	Population 4,421.	Millage 2.20
- St. Pete Beach:	Population 9,510.	Millage 3.15
- Treasure Island:	Population 6,858.	Millage 3.4368
- Longboat Key:	Population 6,990.	Millage 2.1144
- Sanibel:	Population 6,701.	Millage 1.9139
- Fort Myers Beach:	Population 6,406.	Millage 0.87

Compared to many cities listed above, our City’s current millage of 2.3992 and the proposed 2.45 mils for the FY 2020 budget are low.

### Actions Requested

It is that you set the tentative property tax millage at:

- 2.60 for operating purposes
- 0.50 for debt

And that you schedule the City’s first public hearing on the proposed FY 2020 budget on Monday, September 9, 2019, at 5:01 p.m.

Between July 31<sup>st</sup> and the end of August, you can instruct the City staff to review carefully all revenues and expenditures, to see where revenues other than property taxes can be increased, and where expenditures can be reduced. The results of that effort will be provided at the September 9<sup>th</sup> public hearing. Also, by September 9<sup>th</sup>, the City staff will know whether you have approved the subsidy for the Sunshine Bus and the costs to make the City’s streaming service ADA compliant.

The adoption of the City’s annual budget requires two public hearings. You usually hold the second hearing on a Monday later in September. We suggest that the second public hearing be held on Monday, September 23<sup>rd</sup>, because the final Monday, September 30<sup>th</sup>, is the last day of FY 2019. There should be enough time to get the results of your final decision about the millage to the Property Appraiser and Tax Collector before the start of FY 2020 on Tuesday, October 1<sup>st</sup>.

### SUMMARY OF ACTIONS REQUESTED

It is:

1. That you begin the meeting by reviewing with the Deputy Chief Finance Officer, Ms. Patricia Douylliez, her explanation of revenue estimates for the FY 2020 budget.
2. That you review the options for medical insurance for the employees with representatives from The Bailey Group, and that you decide which option to select.



3. That you discuss with Ms. Douylliez and the other department heads the basis of the employee pay plan and that you decide whether to accept what Ms. Douylliez has put in the budget for pay (up to 3%, subject to a performance evaluation), or whether you want pay calculated on a different basis.
4. That you review the capital outlay requests with the department heads and that you decide whether to approve all or some of them.
5. That you set the tentative operating millage at 2.60 mils and debt millage at 0.50 mils and that you schedule the budget's first public hearing on Monday, September 9, 2019, at 5:01 p.m.
6. That you instruct the department heads between your July 31<sup>st</sup> meeting and August 30<sup>th</sup> to review their proposed expenditures, to see where reductions can be made. Ms. Douylliez will review again her revenue estimates, to see if some can be increased.

# FISCAL YEAR 2020 PROPOSED BUDGET



REVENUE ACCOUNTS	ANTICIPATED FY19	RECEIVED AS OF 5/31/19	FORECAST TO BE REC'D AS OF 09/30/19	FY18 ACTUAL	PROPOSED FY20
<b>TAXES</b>					
Ad Valorem Taxes - Current	2,963,828.00	2,864,886.87	2,719,704.08	2,719,824.33	3,312,582.00
Ad Valorem Taxes - Delinquent	500.00	123.29	278.96	933.97	500.00
Electric	615,000.00	349,211.92	598,649.01	625,483.84	615,000.00
Natural Gas Utility Taxes	2,000.00	995.78	1,707.05	2,134.80	2,000.00
Propane	17,000.00	11,285.77	19,347.03	16,907.10	17,000.00
Communication Service Tax	183,843.00	96,113.97	192,227.94	186,327.55	183,843.00
Local Business Tax Receipts	31,000.00	6,813.62	31,220.43	31,732.16	31,000.00
<b>TOTAL TAXES</b>	<b>3,813,171.00</b>	<b>3,329,431.22</b>	<b>3,563,134.50</b>	<b>3,583,343.75</b>	<b>4,161,925.00</b>
<b>LICENSES AND PERMITS</b>					
Building Permits	250,000.00	220,994.14	331,491.21	257,987.40	250,000.00
Other Permits	10,000.00	11,620.00	17,430.00	12,108.50	10,000.00
Event Permits	5,000.00	4,305.00	6,457.50	5,221.42	5,000.00
Electric Franchise Fees	440,000.00	197,645.65	395,291.30	434,706.58	440,000.00
Impact Fees - Public Safety	3,500.00	4,170.00	6,255.00	2,723.25	3,500.00
Impact Fees - Culture & Recreation	3,700.00	6,442.50	9,663.75	3,427.00	3,700.00
Impact Fees - Public Buildings	15,000.00	9,118.50	13,677.75	12,215.50	15,000.00
Special Assessment-Charges for Public Service	-	-	-	25,000.00	-
<b>TOTAL LICENSES AND PERMITS</b>	<b>727,200.00</b>	<b>454,295.79</b>	<b>780,266.51</b>	<b>753,389.65</b>	<b>727,200.00</b>
<b>INTERGOVERNMENTAL</b>					
COPS Federal Grant	-	-	-	-	-
State Grants-Public Safety	14,159.00	-	-	-	14,891.00
State Grants-Disaster Relief	-	-	260,288.00	39,059.97	-
State Grants-Culture & Recreation	75,000.00	-	-	1,500,000.00	100,000.00

State Shared Revenue Proceeds	151,130.00	91,820.00	122,426.67	140,460.41	148,965.00
Alcoholic Beverage License Tax	3,500.00	140.20	97.89	3,034.53	3,500.00
1/2 Cent Sales Tax	585,216.00	295,633.53	394,178.04	590,715.68	612,911.00
Local Government Unit-Physical Environment	25,000.00	25,000.00	-	-	-
SJC Business Tax Receipts	13,000.00	3,001.66	14,002.21	10,191.67	13,000.00
TDC Funds	68,592.00	68,592.00	25,000.00	25,000.00	40,000.00
<b>TOTAL INTERGOVERNMENTAL</b>	<b>935,597.00</b>	<b>484,187.39</b>	<b>815,992.81</b>	<b>2,308,462.26</b>	<b>933,267.00</b>
<b>CHARGES FOR SERVICES</b>					
Zoning Fees	4,000.00	4,000.00	4,800.00	4,650.00	3,000.00
Plan Review Fees	87,500.00	79,859.95	95,831.94	83,943.23	87,500.00
Sales of Maps & Publication	-	-	-	-	-
Certification, Copying and Binding	150.00	581.12	697.34	517.71	150.00
Surcharge Retainage	4,000.00	779.72	935.66	3,283.16	1,000.00
Administrative Charges	15,000.00	13,577.66	16,293.19	12,165.45	15,000.00
Beach Patrol	50,000.00	-	50,000.00	45,614.38	50,000.00
Police Reports	700.00	225.30	270.36	641.00	700.00
Protective Inspection Fees	1,000.00	175.00	210.00	930.00	500.00
<b>CHARGES FOR SERVICES - CON'T</b>					
Service Charge-Garbage/Solid Waste	226,044.00	151,839.34	218,052.92	220,094.86	226,044.00
Service Charge-Tree Mititgation	6,000.00	5,700.00	6,840.00	5,412.50	6,000.00
Dog Tag Fees	175.00	62.00	74.40	180.00	100.00
Other Charges for Services	35,000.00	31,032.46	37,238.95	33,398.09	38,000.00
<b>TOTAL CHARGES FOR SERVICES</b>	<b>429,569.00</b>	<b>287,832.55</b>	<b>431,244.77</b>	<b>410,830.38</b>	<b>427,994.00</b>
<b>FINES AND FORFEITURES</b>					
Court Fines	6,700.00	5,167.31	6,889.75	6,825.94	6,700.00
Parking Tickets	2,300.00	7,212.00	14,000.00	1,958.00	15,000.00
Code Enforcement Fines	1,000.00	1,120.00	1,344.00	5,895.35	1,000.00
Ordinance Voilation Fines	3,000.00	2,204.00	2,644.80	1,334.00	2,000.00

Other Fines & Forfeitures	5,200.00	3,849.82	4,619.78	2,110.00	1,900.00
<b>TOTAL FINES AND FORFEITURES</b>	<b>18,200.00</b>	<b>19,553.13</b>	<b>29,498.33</b>	<b>18,123.29</b>	<b>26,600.00</b>
<b>INVESTMENT INCOME</b>					
Interest on Investments	13,000.00	10,935.84	13,123.01	4,680.58	15,000.00
Interest on State Board of Administration	16,000.00	15,940.71	19,128.85	18,045.91	16,000.00
Interest in Local Gov't Investment Pools	20,100.00	13,090.79	15,708.95	341.99	20,000.00
<b>TOTAL INVESTMENT INCOME</b>	<b>49,100.00</b>	<b>39,967.34</b>	<b>47,960.81</b>	<b>23,068.48</b>	<b>51,000.00</b>
<b>MISCELLANEOUS</b>					
Meeting Room Rental Fees	1,250.00	980.00	1,176.00	1,303.00	750.00
Disposition of Fixed Assets	10,000.00	-	5,000.00	8,099.00	10,000.00
Sale of Surplus Materials and Scrap	-	187.33	281.00	-	-
Event Sponsorships/Vendor Fees	18,700.00	15,767.70	18,921.24	52,683.55	-
Event Marketing Partnerships	12,000.00	6,000.00	7,200.00	5,750.00	-
Arbor Day Sponsorships					750.00
Veterans' Day Sponsorships					-
Beach Blast Off Vendor Fees					19,000.00
Beach Blast Off Sponsorships					6,000.00
Miscellaneous Donations	26,000.00	1,095.00	1,314.00	240.00	-
Contractors' Licenses	10,000.00	4,135.00	4,962.00	17,148.00	10,000.00
Refund of Prior Year Expenditures	8,000.00	3,353.53	4,024.24	6,559.24	5,000.00
Workers' Compensation Reimbursements	11,423.00	11,422.95	13,707.54	5,314.80	-
Other Miscellaneous Revenues	800.00	790.80	948.96	856.94	800.00
Debt Proceeds	250,000.00	220,000.00	264,000.00	-	250,000.00
<b>TOTAL MISCELLANEOUS</b>	<b>348,173.00</b>	<b>263,732.31</b>	<b>321,534.97</b>	<b>97,954.53</b>	<b>302,300.00</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>6,321,010.00</b>	<b>4,878,999.73</b>	<b>5,989,632.70</b>	<b>7,195,172.34</b>	<b>6,630,286.00</b>

**TRANSFERS**

Emergency & Contingency	50,000.00	-	-	-	50,000.00
Unexpended State Funds	-	-	10,000.00	-	-
Parks & Recreation	602,189.00	-	-	-	
Impact Fees-Public Buildings	75,000.00	-	-	-	100,000.00
Impact Fees-Police Protection	75,000.00	-	-	-	-
Beach Blast Off	-	-	40,000.00	-	-
Forfeiture & Seizure	-	-	-	-	-
Building Department Carryover	-	-	67,300.00	-	-
Capital Projects	600,000.00	-	-	-	600,000.00
Unassigned Fund Balance	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<u>1,402,189.00</u>	<u>-</u>	<u>117,300.00</u>	<u>-</u>	<u>750,000.00</u>

<b>TOTAL GENERAL FUND REVENUES AND TRANSFERS</b>	<u>7,723,199.00</u>	<u>4,878,999.73</u>	<u>6,106,932.70</u>	<u>7,195,172.34</u>	<u>7,380,286.00</u>
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<b><u>GENERAL FUND - EXPENDITURES</u></b>	<b><u>APPROPRIATED FY19</u></b>	<b><u>SPENT AS 5/31/2019</u></b>	<b><u>FORECAST TO BE SPENT AS OF 9/30/19</u></b>	<b><u>FY18 ACTUAL</u></b>	<b><u>PROPOSED FY20</u></b>
<b><u>DEPARTMENT - LEGISLATIVE (City Commission)</u></b>					
<b><u>Personnel Services</u></b>					
Executive Wages	33,266.00	21,643.72	32,465.58	33,265.00	34,264.00
FICA Taxes	2,545.00	1,610.11	2,415.17	2,468.64	2,622.00
Retirement	3,178.00	1,838.88	2,758.32	2,662.86	3,327.00
Life/Health Insurance	-	-	-	-	-
<b><u>Total Personnel Services</u></b>	<b>38,989.00</b>	<b>25,092.71</b>	<b>37,639.07</b>	<b>38,396.50</b>	<b>40,213.00</b>
<b><u>Operating Expenditures/Expenses</u></b>					
Codification Fees	10,000.00	1,199.17	1,798.76	5,395.01	5,000.00
Other Contractual Services	2,500.00	-	-	21,985.62	2,500.00
Travel & Per Diem	2,500.00	1,356.41	3,000.00	1,481.50	2,500.00
Postage	-	-	-	-	500.00
Equipment Maintenance and Repair	5,936.00	5,935.65	5,935.65	6,384.94	5,875.00
Printing, Copying & Binding	-	-	-	-	-
Entertainment	3,536.00	3,535.01	3,535.01	308.99	3,600.00
Election Expense	1,000.00	298.54	298.54	-	500.00
Records Management Expense	10,000.00	9,950.20	9,950.20	9,934.68	10,000.00
Other Expenses	1,000.00	610.18	915.27	884.25	1,000.00
Office Supplies	300.00	36.23	54.35	40.46	150.00
Uniforms	76.00	68.00	68.00	-	100.00
Other Operating Supplies/Exp.	3,014.00	30.04	45.06	14.54	2,100.00
Publications & Subscriptions	-	-	-	-	-
Memberships	2,274.00	2,274.00	2,274.00	1,775.00	2,600.00
Training & Education	650.00	590.00	1,750.00	1,065.00	2,000.00
<b><u>Total Operating Expenditures/Expenses</u></b>	<b>42,786.00</b>	<b>25,883.43</b>	<b>29,624.83</b>	<b>49,269.99</b>	<b>38,425.00</b>
<b><u>Capital Outlay</u></b>					



<b><u>GENERAL FUND - EXPENDITURES</u></b>	<b><u>APPROPRIATED FY19</u></b>	<b><u>SPENT AS 5/31/2019</u></b>	<b><u>FORECAST TO BE SPENT AS OF 9/30/19</u></b>	<b><u>FY18 ACTUAL</u></b>	<b><u>PROPOSED FY20</u></b>
<b><u>DEPARTMENT - LEGISLATIVE (City Commission)</u></b>					
Office Equipment	-	-	-	-	-
<b><u>Total Capital Outlay</u></b>	-	-	-	-	-
<b><u>Total Legislative Deparment</u></b>	81,775.00	50,976.14	67,263.90	87,666.49	78,638.00

EXPLANATIONS OF PROPOSED EXPENDITURES FOR LEGISLATIVE DEPARTMENT

ACCOUNT TITLE	AMOUNT	EXPLANATION	
Codification Fees	\$ 5,000	Annual fee for availability of codes online	\$ 550
		Codification of LDRs and ordinances as needed	\$ 4,450
Other Contractual Services	\$ 2,500	Contracted services - miscellaneous	
Travel & Per Diem	\$ 2,500	Northeast Florida League of Cities dinner meetings	\$ 500
		Miscellaneous seminars, workshops, etc.	\$ 500
		Hotel, Mileage and Per Diem for FLC Conference	\$ 1,500
Postage	\$ 500	Postage for Public Notices	
Equipment Repair & Maintenance	\$ 5,875	Archive for Social Retention of Webpage, Facebook, etc.	\$ 3,475
		AHA (Municode Web) Annual Maintenance (website)	\$ 2,400
Entertainment	\$ 3,600	Northeast Florida League of Cities Dinner hosted by the City	\$ 1,900
		Employee holiday party	\$ 1,700
Election Expense	\$ 500	Fee for election	
Records Management Expense	\$ 10,000	Laserfische software support fee (MCCI)	\$ 10,000
Other Expenses	\$ 1,000	Plaques and certificates for employees (longevity), Commissioners and board members; membership plaques, certificates	\$ 800
		Nameplates for Commission and boards:	\$ 50

**EXPLANATIONS OF PROPOSED EXPENDITURES FOR LEGISLATIVE DEPARTMENT**

<b>ACCOUNT TITLE</b>	<b>AMOUNT</b>	<b>EXPLANATION</b>	
		Miscellaneous Commission expenses	\$ 150
<b>Office Supplies</b>	\$ 150	DVD for meetings, and miscellaneous office supplies	
<b>Uniforms</b>	\$ 100	Embroidered shirts for Commissioners	
<b>Other Operating Supplies/Expenses</b>	\$ 2,100	Supplies for meetings, cards, flowers for illnesses, City Pin Replenishment/Miscellaneous Tokens	\$ 130
		Department's share of financial software support fee-MCSJ	\$ 170
		Email for Board Members,Commission-EOP2	\$ 1,440
		Ofc 365 Adv Threat Protection	\$ 360
<b>Publications and Subscriptions</b>	\$ -	Miscellaneous books and publications (Sunshine manuals, etc.)	
<b>Memberships</b>	\$ 2,600	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
		St. Johns County Chamber of Commerce	\$ 700
<b>Training &amp; Education</b>	\$ 2,000	Registration Fees for Conferences and Institutes	

<b><u>GENERAL FUND - EXPENDITURES</u></b>	<b><u>APPROPRIATED FY19</u></b>	<b><u>SPENT AS of 5/31/19</u></b>	<b><u>FORECAST TO BE SPENT AS OF 09/30/19</u></b>	<b><u>FY18 ACTUAL</u></b>	<b><u>PROPOSED FY20</u></b>
<b><u>DEPARTMENT - EXECUTIVE (City Manager)</u></b>					
<b><u>Personnel Services</u></b>					
Executive Salary	121,210.00	78,319.70	96,967.25	120,009.24	121,210.00
Car Allowance	1,000.00	653.82	809.49	999.96	1,000.00
FICA	9,350.00	5,826.32	7,213.54	8,961.21	9,350.00
Retirement	30,730.00	18,855.79	23,345.26	27,702.74	31,957.00
Life & Health Insurance	7,843.00	5,530.07	6,846.75	7,526.34	8,586.00
Workers Comp	247.00	184.74	232.32	232.32	247.00
<b><u>Total Personnel Services</u></b>	<b>170,380.00</b>	<b>109,370.44</b>	<b>135,414.62</b>	<b>165,431.81</b>	<b>172,350.00</b>
<b><u>Operating Expenditures</u></b>					
Travel & Per Diem	937.50	761.50	761.50	624.50	800.00
Mileage	500.00	-	-	42.26	100.00
Bonding Insurance	28.00	27.04	27.04	27.04	28.00
Equipment Repair & Maintenance	115.50	115.50	115.50	115.50	116.00
Uniforms	53.00	53.00	53.00	-	55.00
Small Tools & Equipment	-	-	-	-	-
Other Operating Supplies	357.00	-	240.00	240.00	605.00
Publications & Subscriptions	297.00	296.98	296.98	241.80	300.00
Memberships	1,400.00	1,320.67	1,320.67	1,311.07	1,450.00
Training & Education	600.00	550.00	550.00	525.00	600.00
<b><u>Total Operating Expenditures</u></b>	<b>4,288.00</b>	<b>3,124.69</b>	<b>3,364.69</b>	<b>3,127.17</b>	<b>4,054.00</b>
<b><u>Total for Executive Department</u></b>	<b>174,668.00</b>	<b>112,495.13</b>	<b>138,779.31</b>	<b>168,558.98</b>	<b>176,404.00</b>

**EXPLANATIONS OF PROPOSED EXPENDITURES FOR EXECUTIVE DEPARTMENT**

<b>ACCOUNT TITLE:</b>	<b>AMOUNT</b>	<b>EXPLANATION</b>		
Travel & Per Diem	\$ 800	Hotel and meals to the Florida League of Cities conference		
Mileage	\$ 100	Mileage reimbursement for use of personal vehicle outside St. Johns County		
Bonding Insurance	\$ 28	Department's share of employee dishonesty bond		
Equipment Repair & Maintenance	\$ 116	Miscellaneous Equipment Repair		
Uniforms	\$ 55	Uniform shirts		
Other Operating Supplies/Expenses	\$ 605	Department's share of financial software support fee	\$ 340	
		Office 365 Annual Subscription	\$ 240	
		Anti Virus Software	\$ 25	
Publications & Subscriptions	\$ 300	St. Augustine Record, Florida League of Cities Magazine and allowances for increases		
Memberships	\$ 1,450	International City Manager's Association	\$ 1,000	
		Florida County & City Managers Association	\$ 450	
Training & Education	\$ 600	Conference Registration		

<b><u>GENERAL FUND - EXPENDITURES</u></b>	<b><u>APPROPRIATED FY19</u></b>	<b><u>SPENT AS OF 5/31/19</u></b>	<b><u>FORECAST TO BE SPENT AS OF 9/30/19</u></b>	<b><u>FY18 ACTUAL</u></b>	<b><u>PROPOSED FY20</u></b>
<b><u>DEPARTMENT - FINANCE AND ADMINISTRATION</u></b>					
<b><u>Personnel Services</u></b>					
Regular Salaries	395,739.00	253,754.29	399,486.38	373,352.29	432,924.00
Overtime	9,000.00	3,894.11	5,955.70	8,041.03	9,000.00
Sick Leave Incentive	1,000.00	218.91	291.88	1,053.46	1,000.00
FICA	31,040.00	18,049.57	31,038.65	26,603.80	33,884.00
Retirement	62,300.00	37,183.99	56,869.63	70,692.77	69,957.00
Life & Health Insurance	103,158.00	70,748.22	101,361.34	101,425.46	121,991.00
Workers Comp	411.00	307.92	387.20	387.20	411.00
<b><u>Total Personnel Services</u></b>	<b>602,648.00</b>	<b>384,157.01</b>	<b>595,390.77</b>	<b>581,556.01</b>	<b>669,167.00</b>
<b><u>Operating Expenditures</u></b>					
Attorney Fees	45,000.00	24,860.00	46,290.00	46,085.20	81,000.00
Audit Fees	17,200.00	17,200.00	17,200.00	8,500.00	17,500.00
Other Contractual Services	-	-	-	4,500.00	-
Travel - Per Diem	5,000.00	2,255.36	3,383.04	3,464.90	5,000.00
Mileage	1,500.00	1,181.63	1,500.00	743.50	2,000.00
Telephone	8,200.00	5,351.64	8,027.46	8,150.55	8,200.00
Postage	2,027.00	2,026.80	3,040.20	2,076.47	2,000.00
Equipment Leases	2,000.00	1,297.63	1,946.45	1,972.34	2,000.00
Bonding Insurance	120.00	104.00	104.00	104.00	120.00
Equipment Repair & Maintenance	1,400.00	567.05	850.58	567.05	1,000.00
Printing, Copying & Binding	3,600.00	1,997.38	2,996.07	906.11	3,200.00
Legal Advertising	5,000.00	1,892.86	2,839.29	6,064.86	5,000.00
Public Education Campaigns					2,000.00
Other Expenses	2,500.00	352.00	528.00	2,210.23	2,500.00
Office Supplies	5,000.00	1,976.49	2,964.74	5,326.53	4,000.00
Uniforms	500.00	338.00	338.00	-	500.00

<b><u>GENERAL FUND - EXPENDITURES</u></b>	<b><u>APPROPRIATED FY19</u></b>	<b><u>SPENT AS OF 5/31/19</u></b>	<b><u>FORECAST TO BE SPENT AS OF 9/30/19</u></b>	<b><u>FY18 ACTUAL</u></b>	<b><u>PROPOSED FY20</u></b>
<b><u>DEPARTMENT - FINANCE AND ADMINISTRATION</u></b>					
Small Tools & Equipment	3,000.00	1,539.54	2,309.31	3,589.35	4,000.00
Other Operating Supplies/Expense	6,673.00	2,574.20	5,781.30	4,053.86	13,244.00
Publications & Subscriptions	366.00	365.20	415.20	112.72	400.00
Memberships	1,994.00	1,994.00	2,069.00	1,943.86	2,245.00
Training & Education	4,840.00	1,985.87	2,978.81	3,031.80	5,975.00
<b><u>Total Operating Expenditures</u></b>	<b>115,920.00</b>	<b>69,859.65</b>	<b>105,561.43</b>	<b>103,403.33</b>	<b>161,884.00</b>
<b><u>Capital Outlay</u></b>					
Office Equipment	8,000.00	4,630.00	4,630.00	1,290.04	5,000.00
Software	12,500.00	11,900.00	11,900.00	-	
<b><u>Total Capital Outlay</u></b>	<b>20,500.00</b>	<b>16,530.00</b>	<b>16,530.00</b>	<b>1,290.04</b>	<b>5,000.00</b>
<b><u>Total for Finance &amp; Administration</u></b>	<b>739,068.00</b>	<b>470,546.66</b>	<b>717,482.20</b>	<b>686,249.38</b>	<b>836,051.00</b>



EXPLANATIONS OF PROPOSED EXPENDITURES FOR FINANCE/ADMINISTRATION DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
<b>Attorneys Fees</b>	\$ 81,000	Monthly retainer \$6,000 x 12	\$ 72,000
		Labor attorney fees	\$ 2,000
		Legal fees beyond retainer scope of work	\$ 7,000
<b>Audit Fees</b>	\$ 17,500	General fund portion of audit fees	\$ 14,500
		Single audit	\$ 3,000
<b>Other Contractual Services</b>	\$ -	Consulting services for accounting if needed	
<b>Travel Per Diem</b>	\$ 5,000	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	
<b>Mileage-Personal Vehicle</b>	\$ 2,000	Personal vehicles used for City business	\$ 500
		Mileage for travel to scheduled conferences	\$ 1,500
<b>Telephone</b>	\$ 8,200	Based on year-to-date expenditure with an allowance for rate increase	
<b>Postage</b>	\$ 2,000	Based on year-to-date expenditure with an allowance for rate increase	
<b>Equipment Leases</b>	\$ 2,000	Postage meter	\$ 500
		Copier	\$ 1,500
<b>Bonding Insurance</b>	\$ 120	Department's portion of employee dishonesty bond	
<b>Equipment Repair &amp; Maintenance</b>	\$ 1,000	Computer/equipment repair	
<b>Printing, Copying &amp; Binding</b>	\$ 3,200	Envelopes, letterhead, vending stickers, checks, purchase orders & other miscellaneous items based on year-to-date expenditures	\$ 1,000
		Copier usage fees	\$ 2,200

EXPLANATIONS OF PROPOSED EXPENDITURES FOR FINANCE/ADMINISTRATION DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Legal Advertising	\$ 5,000	Meeting ads, legal notices. Based on year-to-date expenditures	
Public Education Campaigns	\$ 2,000	Videos, mailers for public education efforts	
Other Expenses	\$ 2,500	Miscellaneous fees & expenses such as bank service charges	
Office Supplies	\$ 4,000	Paper, filing supplies, printer ink/toner, card printer supplies, etc.	\$ 4,000
Uniforms	\$ 500	Embroidered shirts for staff	
Small Tools & Equipment	\$ 4,000	Miscellaneous software needs	\$ 2,500
		Miscellaneous small equipment needs/replacements	\$ 1,500
Other Operating Supplies	\$ 13,244	Ordinance and other document recording costs. Based on year-to-date expenditures	\$ 2,755
		Microsoft Office 365 Annual Software Subscription (9 @ \$240)	\$ 2,160
		Asset Keeper Software Annual Update	\$ 350
		Adobe Creative Suite Annual Subscription	\$ 1,918
		Department's portion of finance software support fee	\$ 4,814
		Office 365 Adv Threat	\$ 672
		Hosting for pickup list	\$ 150
		Anti Virus Software	\$ 425
Publications & Subscriptions	\$ 400	GAAFR Review	\$ 50
		SHRM	\$ 100
		Financial & City Clerk publications as needed	\$ 250
Memberships	\$ 2,245	Government Finance Officers Association (CFO)	\$ 180
		Florida Government Finance Officers Association (CFO & Finance Assistant)	\$ 100
		Florida Government Finance Officers Association First Coast Chapter	\$ 25
		Florida Association of City Clerks (City Clerk & Deputy City Clerk)	\$ 150
		International Institute of Municipal Clerks (City Clerk & Deputy City Clerk)	\$ 310
		Toastmasters Club (City Clerk)	\$ 250
		SHRM (City Clerk)	\$ 210
		Florida Gulf Coast ARMA (City Clerk)	\$ 210
		Florida Municipal Communicators Association	\$ 225

EXPLANATIONS OF PROPOSED EXPENDITURES FOR FINANCE/ADMINISTRATION DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION		
		Florida Festivals and Event Association	\$	250
		Florida Local Government Information Systems Association (IT Staff)	\$	200
		Allowance for increases	\$	135
Training & Education	\$ 5,975	FACC Fall Conference (Deputy City Clerk)	\$	400
		FACC Summer Conference (City Clerk)	\$	425
		HR Florida Conference	\$	1,300
		Florida Municipal Communicators Association Conference	\$	225
		Florida Festivals and Events Associaton Conference	\$	450
		Florida Government Finance Officers Association Conference (CFO & Deputy CFO)	\$	800
		FGFOA School of Government Finance (CFO & Deputy CFO)	\$	800
		IT Staff Trainings	\$	1,000
		Miscellaeous Seminars/Training	\$	575
<u>Capital Outlay</u>				
Office Equipment	\$ 5,000	Computer Replacements	\$	3,000
		Document Scanner	\$	2,000
Software	\$ -			

<b><u>GENERAL FUND - EXPENDITURES</u></b>	<b><u>APPROPRIATED FY19</u></b>	<b><u>SPENT AS OF 5/31/19</u></b>	<b><u>FORECAST TO BE SPENT AS OF 9/30/19</u></b>	<b><u>FY18 ACTUAL</u></b>	<b><u>PROPOSED FY20</u></b>
<b><u>DEPARTMENT - COMPREHENSIVE PLANNING</u></b>					
<b><u>Personnel Services</u></b>					
Regular Salaries	99,974.00	67,258.07	116,885.00	117,508.12	102,556.00
FICA	7,649.00	4,957.08	6,137.34	8,650.34	7,846.00
Retirement	15,884.00	10,001.24	15,001.86	16,680.00	11,759.00
Life & Health Insurance	11,765.00	8,548.52	12,390.00	12,404.20	12,879.00
Workers Comp	3,778.00	2,832.87	3,562.16	3,562.16	3,778.00
<b><u>Total Personnel Services</u></b>	<b>139,050.00</b>	<b>93,597.78</b>	<b>153,976.36</b>	<b>158,804.82</b>	<b>138,818.00</b>
<b><u>Operating Expenditures</u></b>					
Other Contractual Services	22,250.00	17,687.00	22,250.00	11,250.00	15,000.00
Equipment Repair & Maintenance	97.00	96.93	120.00	96.93	120.00
Printing, Copying, & Binding	25.00	(142.50)	(213.75)	(109.73)	200.00
Legal Advertising	3,000.00	2,172.01	3,258.02	2,720.74	3,000.00
Other Operating Supplies	1,003.00	80.04	480.06	698.04	1,164.00
Publications & Subscriptions	-	-	-	-	-
Memberships	-	-	-	-	-
Training & Education	-	-	-	-	-
<b><u>Total for Operating Expenditures</u></b>	<b>26,375.00</b>	<b>19,893.48</b>	<b>25,894.33</b>	<b>14,655.98</b>	<b>19,484.00</b>
<b><u>Total for Comprehensive Planning</u></b>	<b>165,425.00</b>	<b>113,491.26</b>	<b>179,870.68</b>	<b>173,460.80</b>	<b>158,302.00</b>

EXPLANATIONS OF PROPOSED EXPENDITURES FOR COMPREHENSIVE PLANNING

ACCOUNT TITLE:	AMOUNT	EXPLANATION		
Other Contractual Services	\$ 15,000	Carryover for EAR consultant		
Equipment Repair & Maintenance	\$ 120			
Printing Copying & Binding	\$ 200	Copies as needed for the Planning Board Printing of "Notice of Public Hearing" signs		
Legal Advertising	\$ 3,000	Required advertising for variances, concept review, conditional uses, etc. Fees paid by applicant at time of application		
Other Operating Supplies	\$ 1,164	Miscellaneous items (Snacks & Coffee for Planning Board) based on year-to-date expenditures	\$	490
		Department's share of financial software support fee	\$	289
		Office 365 Annual Subscription	\$	360
		Anti Virus Software	\$	25
Publications & Subscriptions	\$ -			
Memberships	\$ -			
Training & Education	\$ -			

<u>GENERAL FUND - EXPENDITURES</u>	<u>APPROPRIATED FY19</u>	<u>SPENT AS OF 5/31/19</u>	<u>FORECAST TO BE SPENT AS OF 9/30/19</u>	<u>FY18 ACTUAL</u>	<u>PROPOSED FY20</u>
<u>DEPARTMENT - DEBT SERVICE (General Fund)</u>					
<u>Operating Expenditures</u>					
Loan Principal	72,459.00	72,457.87	72,457.87	70,330.82	116,692.00
Loan Interest	6,149.00	6,148.82	6,148.82	7,975.29	10,297.00
<u>Total for Debt Service (General Fund)</u>	<u>78,608.00</u>	<u>78,606.69</u>	<u>78,606.69</u>	<u>78,306.11</u>	<u>126,989.00</u>

**EXPLANATION OF PROPOSED EXPENDITURES FOR DEBT SERVICE**

<b>ACCOUNT TITLE:</b>	<b>AMOUNT</b>	<b>EXPLANATION</b>
Loan Principal	116,692.00	Principal Portion on Leased 2016 & 2017 vehicles, Garbage Truck
Loan Interest	10,297.00	Interest Portion on Leased 2016 & 2017 vehicles, Garbage Truck

<b><u>GENERAL FUND - EXPENDITURES</u></b>	<b>APPROPRIATED FY19</b>	<b>SPENT AS OF 5/31/19</b>	<b>FORECAST TO BE SPENT AS OF 9/30/19</b>	<b>FY18 ACTUAL</b>	<b>PROPOSED FY20</b>
<b><u>DEPARTMENT - OTHER GOVERNMENTAL SERVICES</u></b>					
<b><u>Personnel Services</u></b>					
Regular Salaries	212,340.00	125,632.07	192,143.17	203,841.96	217,500.00
Overtime	7,000.00	4,971.34	7,603.23	6,743.89	8,000.00
Certificate Incentive	624.00	-	-	-	-
Sick Leave Incentive	1,100.00	416.42	555.23	550.83	600.00
FICA	16,912.00	9,028.70	15,323.07	14,453.55	17,297.00
Retirement	24,357.00	12,546.36	18,819.54	20,656.58	25,379.00
Life & Health Insurance	67,387.00	44,722.72	59,630.29	65,976.28	73,321.00
Workers Comp	5,995.00	4,495.62	5,994.16	5,663.49	5,995.00
<b><u>Total Personnel Services</u></b>	<b>335,715.00</b>	<b>201,813.23</b>	<b>300,068.69</b>	<b>317,886.58</b>	<b>348,092.00</b>
<b><u>Operating Expenditures</u></b>					
Other Contractual Services	3,000.00	1,887.00	2,830.50	2,618.00	3,000.00
Telephone	1,200.00	822.63	1,233.95	963.03	1,200.00
Electricity	12,000.00	6,218.88	9,328.32	11,483.39	12,000.00
Water & Sewer	2,700.00	1,782.44	2,673.66	2,516.99	2,700.00
Equipment Leases	383.00	382.72	574.08	396.13	383.00
Liability Insurance	34,440.00	25,502.49	33,946.40	31,440.72	34,440.00
Building/Property Insurance	12,800.00	12,331.83	14,763.14	14,089.09	15,000.00
Facility Maintenance	24,868.00	17,872.65	24,868.00	30,854.46	24,868.00
Equipment Repair & Maintenance	7,932.00	979.76	1,469.64	7,926.96	7,932.00
Vehicle Repair & Maintenance	925.00	924.64	1,386.96	(286.62)	925.00
Advertising	300.00	-	-	259.74	300.00
Office Supplies	442.00	441.31	591.74	190.54	600.00
Uniforms	567.00	566.87	850.31	559.68	567.00
Fuel, Oil & Lubes	3,000.00	1,904.50	2,856.75	3,047.23	3,000.00
Small Tools & Equipment	3,000.00	1,606.04	2,409.06	2,996.65	3,000.00
			-		
Other Operating Supplies/Expense	10,894.00	7,463.08	10,894.00	10,917.28	13,031.00
Publications & Subscriptions	50.00	-	-	16.32	50.00
Training & Education	1,300.00	-	-	318.26	650.00



	APPROPRIATED FY19	SPENT AS OF 5/31/19	FORECAST TO BE SPENT AS OF 9/30/19	FY18 ACTUAL	PROPOSED FY20
<b><u>GENERAL FUND - EXPENDITURES</u></b>					
<b><u>DEPARTMENT - OTHER GOVERNMENTAL SERVICES</u></b>					
<b><u>Total Operating Expenditures</u></b>	119,801.00	80,686.84	110,676.50	120,307.85	123,646.00
<b><u>Capital Outlay</u></b>					
Land/Land Improvements	-	-	4,350.00	4,350.00	-
Buildings	60,000.00	54,247.23	11,197.80	23,652.30	100,000.00
Office Equipment	2,002.00	622.84		-	-
Other Equipment	126,500.00	-	17,348.65	22,079.41	85,000.00
<b><u>Total Capital Outlay</u></b>	188,502.00	54,870.07	32,896.45	50,081.71	185,000.00
<b><u>Total for Other Governmental Services</u></b>	644,018.00	337,370.14	443,641.64	488,276.14	656,738.00

EXPLANATIONS OF PROPOSED EXPENDITURES FOR OTHER GOVERNMENTAL SERVICES

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Other Contractual Services	\$ 3,000	Lawn pest/weed control & fertilizer (City Hall Complex)	\$ 2,000
		Miscellaneous Contracted Services (Based on Current Year)	\$ 1,000
Telephone	\$ 1,200	Telephone services for Public Works Complex. 26% of annual cost based on year-to-date expenditures	
Electricity	\$ 12,000	26% of annual cost for Public Works Complex; 60% of annual cost for City Hall Complex based on year-to-date expenditures	
Water & Sewer	\$ 2,700	26% of annual cost for Public Works Complex; 60% of annual cost for City Hall Complex based on year-to-date expenditures	
Equipment Leases	\$ 383	26% of Copier Lease	
Liability Insurance	\$ 34,440	Florida League of Cities estimated premium	
Building/Property Insurance	\$ 15,000	Florida League of Cities estimated premium	
Facility Maintenance	\$ 24,868	Pest/Rodent control; generator repair; a/c repair and maintenance; includes all Facilities	
Equipment Repair & Maintenance	\$ 7,932	Repair/maintenance of lawn equipment	\$ 4,000
		City Hall & Public Works generator annual testing	\$ 2,562
		Replace batters for access control	\$ 570
		Supplies to repair/maintain equip	\$ 800
Vehicle Repair & Maintenance	\$ 925	Maintenance for vehicle #68 and #51	
Advertising	\$ 300	Advertising for Employment	
Office Supplies	\$ 600	Miscellaneous Office Supplies; Department's share of Public Works Budget	
Uniforms	\$ 567	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	\$ 3,000	Power tools, mowers, trimmers, blowers, hand tools and various accessories	

EXPLANATIONS OF PROPOSED EXPENDITURES FOR OTHER GOVERNMENTAL SERVICES

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Other Operating Supplies/Equipment	\$ 13,031	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	\$ 9,500
		Department's Share of Financial Software Annual Support Fee	\$ 1,902
		26% of Office 365 Annual Subscriptions,Adv Threat,Adobe,ESRI	\$ 753
		Antivirus Software	\$ 875
Publications & Subscriptions	\$ 50	26% of cost for manuals for Public Works department	
Training/Education	\$ 650	Department's share of Public Works employees training costs	
<u>Captial Outlay</u>			
Land/Land Improvements	\$ -		
Buildings	\$ 100,000	Internal Building Enhancements	\$ 70,000
		Additional Security Enhancements	\$ 30,000
Office Equipment	\$ -		
Other Equipment	\$ 85,000	Backup Storage Upgrade (Barracuda)	\$ 10,000
		City Server	\$ 37,500
		City Wide Routing Equipment Refresh with Outsourced Config & Support	\$ 37,500

	APPROPRIATED FY19	SPENT AS OF 5/31/19	FORECAST TO BE SPENT AS 9/30/2019	FY18 ACTUAL	PROPOSED FY20
<b>GENERAL FUND - EXPENDITURES</b>					
<b>DEPARTMENT - LAW ENFORCEMENT</b>					
<b>Personnel Services</b>					
Executive Salary (Chief)	101,228.00	65,408.77	101,228.00	98,777.91	101,228.00
Regular Salaries	1,084,652.00	701,043.55	1,072,184.25	1,011,610.53	1,082,270.48
Holiday Pay	26,000.00	18,687.18	25,694.87	24,828.72	26,000.00
Overtime	50,000.00	29,157.08	44,593.18	48,892.16	50,000.00
Police Incentive Pay	15,000.00	11,487.03	17,568.40	15,326.74	15,000.00
Call Out Stipend	8,400.00	3,876.60	5,928.92	7,153.25	8,400.00
Electronic Communications Stipend	15,000.00	9,719.19	14,864.64	14,223.43	15,000.00
Sick Pay Incentive	10,000.00	6,128.79	8,171.72	8,072.94	10,000.00
Investigator Stipend	2,400.00	1,522.95	2,329.22	1,430.65	2,400.00
FICA	100,421.00	61,183.85	93,575.30	89,027.48	100,238.00
Retirement	270,530.00	181,735.54	272,603.31	260,805.49	283,776.00
Life & Health Insurance	232,195.00	154,933.95	206,578.60	205,714.40	235,696.00
Workers Comp	21,350.00	18,238.84	23,576.12	20,174.38	25,000.00
<b>Total Personnel Services</b>	<b>1,937,176.00</b>	<b>1,263,123.32</b>	<b>1,888,896.53</b>	<b>1,806,038.08</b>	<b>1,955,008.48</b>
<b>Operating Expenditures</b>					
Attorney Fees	2,000.00	-	-	2,000.00	2,000.00
Other Contractual Services	8,900.00	6,340.00	8,900.00	8,760.00	8,900.00
Travel/Per Diem	6,000.00	5,545.82	6,000.00	15,475.79	5,000.00
Telephone	28,000.00	17,752.02	26,628.03	26,675.87	28,000.00
Postage	700.00	145.12	217.68	429.54	700.00
Electricity	8,350.00	5,683.91	8,525.87	8,970.85	8,350.00
Water & Sewer	1,500.00	1,306.07	1,959.11	1,381.98	1,500.00
Equipment Leases	2,000.00	1,081.18	1,621.77	1,631.58	2,000.00
Vehicle Leases	9,910.00	6,990.42	9,910.00	10,712.28	9,910.00
Liability Insurance	33,555.00	24,511.98	32,693.54	30,426.72	33,693.00
Building/Property Insurance	15,613.00	11,549.38	14,303.94	12,819.92	15,613.00
Statutory Insurance	1,710.00	1,710.00	1,710.00	728.00	1,572.00
Facility Maintenance	2,000.00	769.27	1,153.91	2,931.37	2,000.00
Equipment Repair & Maintenance	19,553.00	13,414.80	19,553.00	17,448.44	21,053.00
Vehicle Repair & Maintenance	25,341.00	20,707.36	24,500.00	31,121.32	20,000.00

	APPROPRIATED FY19	SPENT AS OF 5/31/19	FORECAST TO BE SPENT AS 9/30/2019	FY18 ACTUAL	PROPOSED FY20
<b>GENERAL FUND - EXPENDITURES</b>					
<b>DEPARTMENT - LAW ENFORCEMENT</b>					
K-9 Unit	5,000.00	3,023.86	4,535.79	2,971.89	5,000.00
Printing, Copying & Binding	4,200.00	1,563.32	2,344.98	1,805.82	4,200.00
Investigations	5,000.00	3,626.70	5,440.05	4,448.70	5,000.00
Office Supplies	6,500.00	2,201.71	3,302.57	5,179.89	6,500.00
Uniforms	20,962.00	12,122.57	18,183.86	30,462.35	25,000.00
Fuel, Oil & Lubes	48,000.00	28,976.13	49,673.37	57,467.59	50,000.00
Small Tools & Equipment	13,000.00	6,366.61	9,549.92	16,197.92	13,000.00
Crime Prevention Supplies	7,000.00	4,721.77	7,082.66	7,317.11	7,000.00
Medical Supplies	4,000.00	1,523.62	2,285.43	2,052.07	4,000.00
Other Operating Supplies/Expense	18,552.00	8,489.95	12,734.93	18,920.15	26,610.00
Publications & Subscriptions	1,000.00	-	-	260.62	1,890.00
Memberships	3,000.00	1,007.00	1,510.50	2,005.00	3,000.00
Training & Education	28,038.00	26,537.37	26,538.00	30,026.70	25,000.00
Accreditation	5,000.00	3,963.85	5,000.00	5,177.54	5,840.00
<b>Total Operating Expenditures</b>	<b>334,384.00</b>	<b>221,631.79</b>	<b>305,858.87</b>	<b>355,807.01</b>	<b>342,331.00</b>
<b>Capital Outlay</b>					
Vehicles	128,659.00	33,323.00	128,609.00	125,401.23	60,000.00
Office Equipment	9,000.00	3,647.64	8,996.45	15,285.10	41,000.00
Other Equipment	14,159.00	8,461.89	13,857.89	14,761.95	89,891.00
K9	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>151,818.00</b>	<b>45,432.53</b>	<b>151,463.34</b>	<b>155,448.28</b>	<b>190,891.00</b>
<b>Total for Law Enforcement</b>	<b>2,423,378.00</b>	<b>1,530,187.64</b>	<b>2,346,218.74</b>	<b>2,317,293.37</b>	<b>2,488,230.48</b>

**EXPLANATIONS OF PROPOSED EXPENDITURES FOR POLICE DEPARTMENT**

<b>ACCOUNT TITLE:</b>	<b>AMOUNT</b>	<b>EXPLANATION</b>
<b>Attorney Fees</b>	\$ 2,000	Attorney fees items related to law enforcement functions
<b>Other Contractual Services</b>	\$ 8,900	Contracted services for Accreditation Manager
<b>Travel/Per Diem</b>	\$ 5,000	Rooms and per diem allowances for training/conferences travel
<b>Telephone</b>	\$ 28,000	Police department telephone, cell phone and wire card charges. Based on year-to-date expenditures
<b>Postage</b>	\$ 700	Normal postage expense, certified mail for evidence and equipment repairs
<b>Electricity</b>	\$ 8,350	Normal power usage based on year-to-date expenditures with allowance for rate increase
<b>Water &amp; Sewer</b>	\$ 1,500	Normal water usage based on year-to-date expenditures
<b>Equipment Leases</b>	\$ 2,000	Water cooler \$ 380 Postage meter \$ 120 Copier lease \$ 1,500
<b>Vehicle Leases</b>	\$ 9,910	Cost of 2 unmarked administrative vehicle leases
<b>Liability Insurance</b>	\$ 33,693	Florida League of Cities estimated premium
<b>Building/Property Insurance</b>	\$ 15,613	Florida League of Cities estimated premium
<b>Statutory Insurance</b>	\$ 1,572	State mandated coverage for law enforcement officers (2 Year Premium)
<b>Facility Maintenance</b>	\$ 2,000	Miscellaneous facility expenditures out of Public Works Department scope
<b>Equipment Repair &amp; Maintenance</b>	\$ 21,053	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

EXPLANATIONS OF PROPOSED EXPENDITURES FOR POLICE DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
		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
		Computer/misc. equipment repair	\$ 2,000
		Easy Street	\$ 400
		NetOp (30 Host + 3 Guest)	\$ 613
		Parts To Upgrade Computers	\$ 2,500
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	\$ 4,200	Printing of forms not provided by State	\$ 2,000
		Copier Usage	\$ 2,200
Investigations	\$ 5,000	Major case expenditure cost	
Office Supplies	\$ 6,500	Office Supplies based on year-to-date expenditures	
Uniforms	\$ 25,000	Uniforms, dry cleaning expense, bulletproof vests, leather gear, etc.	
Fuel, Oil & Lubes	\$ 50,000	Fuel costs based on year-to-date expenditures	
Small Tools & Equipment	\$ 13,000	Narcotics kits, book kit, fingerprint supplies, OC spray etc, spare batteries for laptops. Based on year-to-date expenditures	
Crime Prevention Supplies	\$ 7,000	Community program supplies including National Night Out	
Medical Supplies	\$ 4,000	First aid supplies, protective equipment (gloves, masks, blankets), pre-employment screens, and random drug screens	

EXPLANATIONS OF PROPOSED EXPENDITURES FOR POLICE DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Other Operating Supplies/Expenses	\$ 26,610	Citation filing fees, miscellaneous items not otherwise classified	\$ 12,500
		Office 365 Annual Supscptions	\$ 7,700
		Office 365 Adv threat	\$ 672
		Department's share of financial software support fee	\$ 4,863
		Department's Share of Anti-Virus Software	\$ 875
Publications & Subscriptions	\$ 1,890	Florida Law Enforcement Handbooks, Etc.	\$ 1,000
		Zotto-Managed Engine Program-Annual Subscription for program	\$ 890
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	\$ 5,840	Power DMS	\$ 3,340
		Other accreditation expenses	\$ 2,500
Vehicles	\$ 60,000	Purchase K-9 Equipped Vehicle	
Office Equipment	\$ 41,000	23 New MDT's	\$ 35,000
		4 Desktop Computers	\$ 6,000
Other Equipment	\$ 89,891	Network Upgrade	\$ 37,500
		Server Upgrade	\$ 37,500
		Grant Purchases TBD	\$ 14,891



	APPROPRIATED FY19	SPENT AS OF 5/31/19	FORECAST TO BE SPENT AS OF 9/30/19	FY18 ACTUAL	PROPOSED FY20
<b>GENERAL FUND - EXPENDITURES</b>					
<b>DEPARTMENT - BUILDING DEPARTMENT</b>					
<b><u>Personnel Services</u></b>					
Regular Salaries	194,413.00	114,769.66	175,530.07	172,049.45	207,289.00
Sick Leave Incentive	870.00	642.59	856.79	-	500.00
FICA	14,911.00	8,465.63	12,947.43	12,711.30	15,896.00
Retirement	24,906.00	13,268.42	19,902.63	20,602.85	26,836.00
Life & Health Insurance	27,561.00	18,241.40	24,321.87	20,197.14	30,160.00
Workers Comp	8,376.00	6,281.58	8,375.44	7,898.68	8,376.00
Unemployment Compensation	-	-	-	613.48	-
<b><u>Total Personnel Services</u></b>	<b>271,037.00</b>	<b>161,669.28</b>	<b>241,934.23</b>	<b>234,072.90</b>	<b>289,057.00</b>
<b><u>Operating Expenditures</u></b>					
Other Contractual Srvcs	-	-	-	-	-
Telephone	6,300.00	2,975.91	4,463.87	3,995.78	5,400.00
Postage	800.00	384.76	577.14	566.41	800.00
Electricity	4,500.00	3,736.23	5,604.35	4,618.39	6,000.00
Water & Sewer	1,300.00	866.11	1,299.17	1,237.56	1,352.00
Equipment Leases	1,720.00	1,162.36	1,716.48	1,858.99	1,720.00
Liability Insurance	611.00	610.78	816.50	788.96	850.00
Building/Property Insurance	5,021.00	4,097.21	5,460.82	4,959.60	5,733.00
Bonding Insurance	77.00	76.96	76.96	76.96	80.00
Equipment Repair & Maintenance	500.00	265.25	265.25	265.25	500.00
Vehicle Repair & Maintenance	1,631.00	1,558.45	1,558.45	1,187.93	1,000.00
Printing, Copying & Binding	3,200.00	1,864.16	2,796.24	542.89	3,200.00
Legal Advertising	600.00	287.20	430.80	371.40	600.00
Office Supplies	2,500.00	1,087.94	1,631.91	3,041.13	2,500.00
Uniforms	500.00	350.00	525.00	369.00	700.00
Fuel, Oil & Lubes	2,000.00	909.84	1,364.76	1,166.41	2,000.00
Small Tools & Equipment	6,330.00	3,107.22	4,660.83	5,766.09	3,500.00

	APPROPRIATED FY19	SPENT AS OF 5/31/19	FORECAST TO BE SPENT AS OF 9/30/19	FY18 ACTUAL	PROPOSED FY20
<b><u>GENERAL FUND - EXPENDITURES</u></b>					
<b><u>DEPARTMENT - BUILDING DEPARTMENT</u></b>					
<b><u>Personnel Services</u></b>					
Other Operating Supplies	1,700.00	1,156.23	1,700.00	2,253.03	6,285.00
Publications & Subscriptions	1,121.00	624.21	936.32	1,155.47	4,000.00
Memberships	679.00	679.00	1,018.50	520.00	2,000.00
Training & Education	2,500.00	769.95	1,154.93	1,862.33	9,000.00
<b><u>Total Operating Expenditures</u></b>	43,590.00	26,569.77	38,058.26	36,603.58	57,220.00
<b><u>Capital Outlay</u></b>					
Vehicles	33,000.00	27,923.85	27,923.85	47,272.51	-
Buildings	2,462.00	1,149.42	2,462.00		-
Office Equipment	8,000.00	5,753.86	5,753.86		-
Software	12,000.00	11,500.00	11,500.00		-
<b><u>Total Capital Outlay</u></b>	55,462.00	46,327.13	47,639.71	47,272.51	-
<b><u>Total For Building Department</u></b>	370,089.00	234,566.18	327,632.19	317,948.99	346,277.00

**EXPLANATIONS OF PROPOSED EXPENDITURES FOR BUILDING DEPARTMENT**

<b>ACCOUNT TITLE:</b>	<b>AMOUNT</b>	<b>EXPLANATION</b>	
<b>Telephone</b>	\$ 5,400	Telephone, Internet Service, Wireless Service	
<b>Postage</b>	\$ 800	Based on year-to-date expenditures	
<b>Electricity</b>	\$ 6,000	Department's share of electricity costs based on year-to-date expenditures	
<b>Water &amp; Sewer</b>	\$ 1,352	Department's share of water and sewer costs. Based on year-to-date expenditures	
<b>Equipment Leases</b>	\$ 1,720	Copier lease	\$ 1,500
		Postage meter	\$ 220
<b>Liability Insurance</b>	\$ 850	Florida League of Cities estimated premium	
<b>Building/Property Insurance</b>	\$ 5,733	Florida League of Cities estimated premium	
<b>Bonding Insurance</b>	\$ 80	Department's share of employee dishonesty bond	
<b>Equipment Repair &amp; Maintenance</b>	\$ 500	Repairs as needed to office equipment based on year-to-date expenditures	\$ 500
<b>Vehicle Repair &amp; Maintenance</b>	\$ 1,000	Repair & Maintenance of vehicles	
<b>Printing, Copying &amp; Binding</b>	\$ 3,200	Forms and applications needed for construction permitting	\$ 1,000
		Copier Usage	\$ 2,200
<b>Legal Advertising</b>	\$ 600	Advertising for Code Enforcement Board Meetings	
<b>Office Supplies</b>	\$ 2,500	Normal office & copier supplies	
<b>Uniforms</b>	\$ 700	City identified clothing for staff	
<b>Fuel, Oil &amp; Lubes</b>	\$ 2,000	Fuel required for vehicles #20,21,22,23 & 24	

EXPLANATIONS OF PROPOSED EXPENDITURES FOR BUILDING DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION		
Small tools & Equipment	\$ 3,500	Misc. small equipment	\$	1,000
		Desk Scanners	\$	2,000
		TV	\$	500
Other Operating Supplies/Expenses	\$ 6,285	Supplies & equipment needed for department's operation	\$	200
		Department's Share of Financial Software Annual Fee	\$	3,781
		Office 365 Adv Threat	\$	144
		Adobe Professional	\$	495
		Office 365 Annual Subscription (6X240)	\$	1,440
		Antivirus Software	\$	225
Publications & Subscriptions	\$ 4,000	Publications based on year-to-date expenditures		
Memberships	\$ 2,000	Memberships to Building Official Association		
Training & Education	\$ 9,000	Continuing education requirements in accordance with Florida Statutes		
<u>Capital Outlay</u>				
Buildings				
Vehicles				
Office Equipment				
Software				

<b><u>GENERAL FUND - EXPENDITURES</u></b>	<b><u>APPROPRIATED FY19</u></b>	<b><u>SPENT AS OF 5/31/19</u></b>	<b><u>FORECAST TO BE SPENT AS OF 9/30/19</u></b>	<b><u>FY18 ACTUAL</u></b>	<b><u>PROPOSED FY20</u></b>
<b><u>DEPARTMENT - GARBAGE/SOLID WASTE SERVICES</u></b>					
<b><u>Personnel Services</u></b>					
Regular Salaries	236,840.00	140,129.38	173,493.52	226,940.99	242,596.00
Overtime	8,000.00	5,543.28	6,863.11	7,470.59	8,000.00
Certificate Incentive	696.00	-	-	-	-
Sick Leave Incentive	1,200.00	464.45	846.73	846.73	1,000.00
FICA	18,876.00	10,181.72	12,605.94	16,251.25	19,248.00
Retirement	27,167.00	13,994.45	16,793.34	23,042.87	28,307.00
Life & Health Insurance	75,163.00	49,918.25	73,473.59	73,526.72	81,781.00
Workers Comp	28,575.00	21,431.22	26,960.19	26,960.19	28,575.00
<b><u>Total Personnel Services</u></b>	<b>396,517.00</b>	<b>241,662.75</b>	<b>311,036.42</b>	<b>375,039.34</b>	<b>409,507.00</b>
<b><u>Operating Expenditures</u></b>					
Other Contractual Services	170,000.00	79,370.37	119,055.56	114,516.16	170,000.00
Telephone	4,500.00	3,140.16	4,710.24	4,312.21	4,900.00
Electricity	1,600.00	685.46	1,028.19	1,282.06	1,600.00
Water & Sewer	800.00	539.02	808.53	716.80	800.00
Equipment Leases	480.00	426.88	640.32	441.82	650.00
Liability Insurance	1,097.00	956.62	1,434.93	1,179.34	1,500.00
Building/Property Insurance	4,484.00	3,260.27	4,890.41	3,887.91	5,000.00
Equipment Repair & Maintenance	1,500.00	622.21	933.32	568.21	1,500.00
Vehicle Repair & Maintenance	50,000.00	24,390.38	36,585.57	46,983.66	50,000.00
Advertising	300.00	-	-	289.71	300.00
Solid Waste Disposal	190,000.00	107,545.32	161,317.98	192,696.28	190,000.00
Office Supplies	400.00	239.89	359.84	113.38	400.00
Uniforms	400.00	205.09	307.64	708.61	400.00
Fuel, Oil & Lubes	27,000.00	15,812.03	23,718.05	27,406.54	27,000.00
Small Tools & Equipment	1,500.00	751.12	1,126.68	1,628.94	1,500.00

<b><u>GENERAL FUND - EXPENDITURES</u></b>	<b><u>APPROPRIATED FY19</u></b>	<b><u>SPENT AS OF 5/31/19</u></b>	<b><u>FORECAST TO BE SPENT AS OF 9/30/19</u></b>	<b><u>FY18 ACTUAL</u></b>	<b><u>PROPOSED FY20</u></b>
<b><u>DEPARTMENT - GARBAGE/SOLID WASTE SERVICES</u></b>					
Medical Supplies	100.00	-	-	-	100.00
Other Operating Supplies/Expenses	5,200.00	2,826.66	4,239.99	6,065.24	6,973.00
Publications & Subscriptions	30.00	-	-	18.18	30.00
Memberships	120.00	-	-	-	120.00
Training & Education	2,233.00	-	-	-	1,000.00
<b><u>Total Operating Expenditures</u></b>	<b>461,744.00</b>	<b>240,771.48</b>	<b>361,157.22</b>	<b>402,815.05</b>	<b>463,773.00</b>
<b><u>Capital Outlay</u></b>					
Vehicles	230,000.00	1,000.00	-	-	-
Office Equipment	-	694.70	-	-	-
Other Equipment	-	-	-	-	-
<b><u>Total Capital Outlay</u></b>	<b>230,000.00</b>	<b>1,694.70</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Total for Garbage/Solid Waste</u></b>	<b>1,088,261.00</b>	<b>484,128.93</b>	<b>672,193.64</b>	<b>777,854.39</b>	<b>873,280.00</b>

EXPLANATIONS OF PROPOSED EXPENDITURES FOR SOLID WASTE DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Other Contractual Services	\$ 170,000	Recycling contract	\$ 166,000
		Contract labor	\$ 3,000
		Public Works Complex generator testing (29% of Annual Cost)	\$ 1,000
Telephone	\$ 4,900	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	\$ 650	Copier Lease	
Liability Insurance	\$ 1,500	Florida League of Cities estimated premium	
Building/Property Insurance	\$ 5,000	Florida League of Cities estimated premium	
Equipment Repair & Maintenance	\$ 1,500	Repair & maintenance of tools, shop equipment and communications equipment, Public Works generator Annual Service & Testing	
Vehicle Repair & Maintenance	\$ 50,000	Repair & maintenance of garbage trucks, flatbed truck & one pick-up truck. Based on year-to-date expenditures with allowance for aging vehicles	
Advertising	\$ 300	Advertising for employment	
Solid Waste Disposal	\$ 190,000	Construction debris, yard trash and commercial disposal fees	
Office Supplies	\$ 400	Office & computer supplies (29% of Annual Cost)	
Uniforms	\$ 400	Shirts, hats, rain gear, windbreakers, etc. (29% of annual cost)	

EXPLANATIONS OF PROPOSED EXPENDITURES FOR SOLID WASTE DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Fuel, Oil & Lubes	\$ 27,000	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	\$ 6,973	Drug testing, solvents, degreasers, vehicle wash, personal safety gear, and paper products, fees to tax collector for non-ad valorem assessment	\$4,419
		Department's share of financial software support fee	\$ 1,664
		29% of Ofc 365 Annual Subsc,Adv Threat,Adobe,ESRI,Antivirus	\$ 890
Publications & Subscriptions	\$ 30	Training manuals	
Memberships	\$ 120		
Training & Education	\$ 1,000	Department's share of Public Works employee training	
Office Equipment	\$ -		
Vehicles	\$ -		



<u>GENERAL FUND - EXPENDITURES</u>	<u>APPROPRIATED FY19</u>	<u>SPENT AS OF 5/31/19</u>	<u>FORECAST TO BE SPENT AS OF 9/30/19</u>	<u>FY18 ACTUAL</u>	<u>PROPOSED FY20</u>
<u>DEPARTMENT - PARKING FACILITIES</u>					
<u>Personnel Services</u>					
Regular Salaries	-				-
Overtime	-				-
Sick Leave Incentive	-				-
FICA	-				-
Retirement	-				-
Life & Health Insurance	-				-
Workers Comp	-				-
<u>Total Personnel Services</u>	-	-	-	-	-
<u>Operating Expenditures</u>					
Other Contractual Services	-				
Telephone	-				
Vehicle Repair & Maintenance	-				
Advertising	-				
Office Supplies	-				
Uniforms	-				
Fuel, Oil & Lubes	-				
Small Tools & Equipment	-				
Other Operating Supplies/Expenses	-				
Memberships	100.00				
<u>Total Operating Expenditures</u>	100.00	-	-	-	-
<u>Captial Outlay</u>					
Vehicles	-	-			-
Office Equipment	-				

	APPROPRIATED FY19	SPENT AS OF 5/31/19	FORECAST TO BE SPENT AS OF 9/30/19	FY18 ACTUAL	PROPOSED FY20
<b><u>GENERAL FUND - EXPENDITURES</u></b>					
<b><u>DEPARTMENT - PARKING FACILITIES</u></b>					
Other Equipment	-	-			
	-				
<b><u>Total Capital Outlay</u></b>	-	-	-		-
<b><u>Total for Parking Facilities</u></b>	100.00	-	-	-	-

**EXPLANATIONS OF PROPOSED EXPENDITURES FOR PARKING FACILITIES DEPARTMENT**

<b>ACCOUNT TITLE:</b>	<b>AMOUNT</b>	<b>EXPLANATION</b>
Other Contractual Services		
Telephone		
Vehicle Repair & Maintenance		
Advertising		
Office Supplies		
Uniforms		
Fuel, Oil & Lubes		
Small Tools & Equipment		
Medical Supplies		
Other Operating Supplies/Expenses		
Publications & Subscriptions		
Vehicles	\$ -	

<b><u>GENERAL FUND - EXPENDITURES</u></b>	<b><u>APPROPRIATED FY19</u></b>	<b><u>SPENT AS OF 5/31/19</u></b>	<b><u>FORECAST TO BE SPENT AS OF 9/30/19</u></b>	<b><u>FY18 ACTUAL</u></b>	<b><u>PROPOSED FY20</u></b>
<b><u>DEPARTMENT - PARKS &amp; RECREATION</u></b>					
<b><u>Operating Expenditures</u></b>					
Electricity	2,000.00	781.27	937.52	980.50	2,000.00
Water	6,000.00	3,734.49	4,481.39	7,298.88	6,000.00
Facility Maintenance	1,000.00	708.57	850.28	850.86	1,000.00
Equipment Repair/Maintenance	6,800.00	6,248.63	6,645.48	6,645.48	6,800.00
Special Events	-	-	-	-	-
Beach Blast Off Event	49,753.00	39,561.10	39,561.10	75,113.68	40,000.00
Fireworks	25,000.00	25,000.00	25,000.00	-	25,000.00
Arbor Day Event	1,228.00	951.73	951.73	474.38	1,000.00
Veterans' Day Event	969.00	968.94	968.94	749.20	1,000.00
Other Event Related Expenses	1,600.00	748.17	748.17	624.67	1,600.00
Other Operating Supplies/Exp	2,000.00	1,783.63	1,783.63	1,582.86	2,000.00
Training & Education	1,200.00	1,112.00	1,112.00	-	1,200.00
<b><u>Total for Operating Expenditures</u></b>	<b>97,550.00</b>	<b>81,598.53</b>	<b>83,040.25</b>	<b>94,320.51</b>	<b>87,600.00</b>
<b><u>Capital Outlay</u></b>					
Parks/Recreation	150,000.00	-	-	1,800.00	200,000.00
Building	-	-	-	-	-
Beach Related Improvements	100,000.00	42,398.53	100,000.00	-	-
Other Equipment	-	-	-	-	-
Grants/Matching Funds	-	-	-	-	-
<b><u>Total Capital Outlay</u></b>	<b>250,000.00</b>	<b>42,398.53</b>	<b>100,000.00</b>	<b>1,800.00</b>	<b>200,000.00</b>
<b><u>Total for Parks &amp; Recreation</u></b>	<b>347,550.00</b>	<b>123,997.06</b>	<b>183,040.25</b>	<b>96,120.51</b>	<b>287,600.00</b>

EXPLANATIONS OF PROPOSED EXPENDITURES FOR PARKS RECREATION DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION
Electricity	\$ 2,000	Electricity for 10th & A Street restrooms
Water & Sewer	\$ 6,000	Water & Sewer for 10th & A Street restrooms
Facility Mainenance	\$ 1,000	Maintenance Splash Park Amendities
Equipment Repair & Maintenance	\$ 6,800	Splash Park equipment maintenance
Other Operating Supplies/Expenses	\$ 2,000	Miscellaneous expenses related to Splash Park
Training & Education	\$ 1,200	Pool Certification
Beach Blast Off	\$ 40,000	To be offset by sponsorships/vendor fees
Fireworks	\$ 25,000	To be offset by TDC Grant
Arbor Day Event	\$ 1,000	To be offset by sponsorships
Veterans' Day Event	\$ 1,000	To be offset by sponsorships
Other Event Related Expenses	\$ 1,600	Additional event expenses
Recreational Program Expenses	\$ -	
Parks	\$ 200,000	Ocean Hammock Park Improvements

<b><u>GENERAL FUND - EXPENDITURES</u></b>	<b><u>APPROPRIATED FY19</u></b>	<b><u>SPENT AS OF 5/31/19</u></b>	<b><u>FORECAST TO BE SPENT AS OF 9/30/19</u></b>	<b><u>FY18 ACTUAL</u></b>	<b><u>PROPOSED FY20</u></b>
<b><u>DEPARTMENT-ECONOMIC ENVIRONMENT</u></b>					
Advertising	250.00	250.00	250.00	5,250.00	250.00
<b><u>DEPARTMENT - HUMAN SERVICES</u></b>					
Other Operating Supplies/Expenses	55.00	-	50.00	49.00	55.00
<b><u>INTRAGOVERNMENTAL TRANSFERS OUT</u></b>					
Intragovernmental Transfer to Road & Bridge Fund	1,160,306.00	548,054.00	1,160,306.00	198,105.00	978,203.00
Intragovernmnl Transfer to Economic Stimulous	-	-	-	-	-
Intragovernmental Transfer to Debt Service Fund	362,178.00	241,452.00	362,178.00	358,967.00	363,159.00
Contingencies	90,470.00	-	-	-	10,109.52
<b>TOTALS:</b>	1,612,954.00	789,506.00	1,522,484.00	557,072.00	1,351,471.52
<b>TOTAL EXPENDITURES:</b>	7,726,199.00	4,326,221.83	6,677,513.23	5,754,106.16	7,380,286.00
Revenues Less Expenditures	(3,000.00)	552,777.90	(570,580.52)	1,441,066.18	(0.00)

**EXPLANATIONS OF PROPOSED EXPENDITURES FOR VARIOUS ITEMS**

<b>ACCOUNT TITLE:</b>	<b>AMOUNT</b>	<b>EXPLANATION</b>
<b>Other Economic Environment</b>		
<b>Advertising</b>	\$        250	Florida League of Cities Conference Program
<b>Human Services</b>		
<b>Other Operating Supplies/Expenses</b>	\$          55	Dog tags
<b>Intergovernmental Transfers Out</b>		
<b>Intragovernmental Transfer to Road &amp; Bridge</b>	\$    978,203	Subsidy from General Fund necessary to aid Road & Bridge Fund
<b>Intragovernmental Transfer to Debt Service Fund</b>	\$    363,159	Transfer to Debt Service for 2016 A, C & D Bonds
<b>Contingencies</b>	\$     10,110	Amount transferred to expenditure accounts for payments of emergency and/or contingency expenses

<b>ROAD &amp; BRIDGE - REVENUE ACCOUNTS</b>	<b>APPROPRIATED FY19</b>	<b>RECEIVED AS OF 5/31/19</b>	<b>FORECAST TO BE REC'D. AS OF 9/30/19</b>	<b>FY18 ACTUAL</b>	<b>PROPOSED FY20</b>
<b>ACCOUNT NAME</b>					
<b>TAXES</b>					
Local Option Gas Tax (State)	247,968.00	116,829.22	200,278.66	248,081.39	245,764.00
<b>LICENSES &amp; PERMITS</b>					
Impact Fees -Residential-Transportation	50,000.00	93,305.50	139,958.25	49,213.00	50,000.00
Impact Fees-Commercial-Transportation	-	-		-	-
<b>INTERGOVERNMENTAL</b>					
State Grants	169,450.00	61,775.00		-	675,000.00
State Revenue Sharing	45,297.00	33,326.49	49,989.74	49,053.37	54,067.00
Fuel Tax Refund	5,800.00	2,744.37	5,488.74	6,021.42	5,800.00
Local Gov't Unit Grant-Physical Environment	167,366.00	111,577.12	167,366.00	167,365.71	167,366.00
TDC Funds	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
<b>CHARGES FOR SERVICES</b>					
Beautification	-	399.00	-	665.00	-
Refund of Prior Years Expenditures	-		-	-	-
Other Charges for Services	48,328.00	40,477.90	48,328.00	48,697.77	48,328.00
<b>INTEREST INCOME</b>					
Interest on Investments	10.00	0.51	0.77	7.04	10.00
Interest on State Board of Admin	800.00	126.36	189.54	1,499.33	200.00
Other Miscellaneous Revenue	-	-	-	9,821.04	-
<b>TRANSFERS</b>					



<b>ROAD &amp; BRIDGE - REVENUE ACCOUNTS</b>	<b>APPROPRIATED FY19</b>	<b>RECEIVED AS OF 5/31/19</b>	<b>FORECAST TO BE REC'D. AS OF 9/30/19</b>	<b>FY18 ACTUAL</b>	<b>PROPOSED FY20</b>
<b>ACCOUNT NAME</b>					
Intragovernmental Transfer From General Fund	1,160,306.00	548,054.00	436,742.00	198,105.00	978,203.00
Transportation	-	-		-	-
Impact Fees - Roads	300,000.00	-		-	300,000.00
<b>TOTAL REVENUES ROAD &amp; BRIDGE</b>	2,215,325.00	1,028,615.47	1,068,341.69	798,530.07	2,544,738.00

New Drain

	APPROPRIATED FY19	SPENT AS OF 5/31/19	BE SPENT AS OF 9/30/19	FY18 ACTUAL	PROPOSED FY20
<b><u>ROAD &amp; BRIDGE - EXPENDITURES</u></b>					
<b><u>Personnel Services</u></b>					
Regular Salaries	367,511.00	217,573.26	332,759.10	359,907.27	376,442.00
Overtime	9,000.00	8,610.54	13,169.06	23,929.27	14,000.00
Certificate Incentive	1,080.00	-	-	-	-
Sick Leave Incentive	1,600.00	720.72	960.96	817.34	1,100.00
FICA	29,009.00	15,637.15	26,537.02	26,184.70	29,953.00
Retirement	42,156.00	21,721.72	32,582.58	35,374.96	43,924.00
Life & Health Insurance	116,632.00	77,628.10	103,504.13	121,318.66	126,901.00
Workers Comp	13,385.00	10,038.17	10,038.17	11,320.15	13,385.00
<b>Total Personnel Services</b>	<b>580,373.00</b>	<b>351,929.66</b>	<b>519,551.03</b>	<b>578,852.35</b>	<b>605,705.00</b>
<b><u>Operating Expenditures</u></b>					
Engineering Fees	20,000.00	-	20,000.00	27,600.00	20,000.00
Audit Fees	4,300.00	4,300.00	4,300.00	6,080.00	4,500.00
Other Contractual Services	71,352.00	8,975.40	13,463.10	18,606.30	25,000.00
Telephone	5,000.00	3,571.08	5,356.62	4,615.27	5,000.00
Electricity	20,000.00	14,539.50	21,809.25	17,245.83	24,000.00
Water & Sewer	1,200.00	836.41	1,200.00	1,161.68	1,200.00
Equipment Leases	705.00	704.80	705.00	612.80	705.00
Liability Insurance	3,201.00	3,200.91	3,200.91	4,240.80	3,201.00
Building/Property Insurance	6,092.00	5,628.09	5,628.09	6,409.18	6,092.00
Equipment Repair & Maintenance	7,019.00	7,018.09	7,018.09	7,615.43	9,000.00
Vehicle Repair & Maintenance	8,580.00	8,579.21	8,579.21	10,145.78	12,000.00
Printing, Copying & Binding	81.00	-	-	-	81.00
Advertising	750.00	319.05	319.05	175.95	750.00
Office Supplies	794.00	137.53	206.30	510.43	500.00

	APPROPRIATED FY19	SPENT AS OF 5/31/19	BE SPENT AS OF 9/30/19	FY18 ACTUAL	PROPOSED FY20
Uniforms	1,000.00	403.22	604.83	-	1,000.00
Fuel, Oil & Lubes	18,460.00	8,158.20	12,237.30	18,069.46	14,000.00
Small Tools & Equipment	4,089.00	1,429.14	2,143.71	5,932.78	4,089.00
Medical Supplies	100.00	-	-	-	100.00
Landscaping Plants and Supplies	10,000.00	1,312.71	1,969.07	7,570.10	10,000.00
Other Operating Supplies/Expense	7,291.00	2,210.31	3,315.47	5,213.92	12,343.00
Streets & Right Of Way	50,000.00	30,071.89	45,107.84	58,987.77	50,000.00
Street Lighting	56,000.00	36,000.18	54,000.27	54,273.99	56,000.00
Publications & Subscriptions	150.00	-	-	-	150.00
Memberships	706.00	706.00	706.00	684.00	706.00
Training & Education	1,250.00	625.00	625.00	815.00	1,250.00
<b><u>Total Operating Expenditures</u></b>	298,120.00	138,726.72	212,495.09	256,566.47	261,667.00
<b><u>Capital Outlay</u></b>					
Paving	20,000.00	-	-	133,897.30	215,000.00
Parking Areas	12,500.00	10,500.00	75,000.00	82,885.61	
Sidewalk/Bike Paths	-	-	-	-	60,000.00
Beautification Project	40,000.00	21,723.49	22,684.09	24,839.57	10,000.00
Nights of Lights	-	-	-	-	20,000.00
Drainage	570,000.00	199,942.16	332,727.51	312,235.14	220,000.00
Storm Drains		-	79,167.00	-	-
Mizell Pond Weir Rehabilitation	120,000.00	7,514.50			900,000.00
Vehicles	-	-		28,880.60	85,000.00
Office Equipment	3,465.00	-			-
Other Equipment	3,500.00	2,182.47	8,215.00	-	-
Fund Balance Stabilization	400,000.00	-			-
<b><u>Total Capital Outlay</u></b>	1,169,465.00	241,862.62	517,793.60	582,738.22	1,510,000.00
<b><u>Debt Payment</u></b>					
Loan Principal	113,990.00	56,581.60	110,732.31	107,568.38	117,342.00

	APPROPRIATED FY19	SPENT AS OF 5/31/19	BE SPENT AS OF 9/30/19	FY18 ACTUAL	PROPOSED FY20
Loan Interest	53,377.00	27,101.24	56,633.37	59,797.30	50,024.00
<b><u>Total Debt Payment</u></b>	167,367.00	83,682.84	167,365.68	167,365.68	167,366.00
<b><u>Total Road &amp; Bridge Expenditures</u></b>	2,215,325.00	816,201.84	1,417,205.40	1,585,522.72	2,544,738.00
<b><u>Revenues less Expenditures</u></b>	-	212,413.63	(348,863.70)	(786,992.65)	-

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	\$ 4,500	Road & Bridge Fund portion of audit fees	
Other Contractual Services	\$ 25,000	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	\$ 4,320
		Street sweeping	\$ 2,160
		Contract Labor for SR-A1A and Pond 5 maintenance	\$ 4,000
		Contract for SR A1A Maintenance	\$ 50,000
Telephone	\$ 5,000	Telephone service for Public Works Complex (45% of Annual Cost) 50% of Cell Phone Charges	
Electricity	\$ 24,000	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	\$ 23,000
		Switch over to LED lights	\$ 1,000
Water & Sewer	\$ 1,200	Water & Sewer for Public Works Complex (44% of Annual Cost)	
Equipment Leases	\$ 705	Copier Lease	
Liability Insurance	\$ 3,201	Florida League of Cities estimated premium	
Building/Property Insurance	\$ 6,092	Florida League of Cities estimated premium	
Equipment Repair & Maintenance	\$ 9,000	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)	
Vehicle Repair & Maintenance	\$ 12,000	Repair and maintenance of vehicles	
Printing Copying and Binding	\$ 81	Miscellaneous Forms needed for operations	

**EXPLANATIONS OF PROPOSED EXPENDITURES FOR ROAD/STREET DEPARTMENT**

<b>ACCOUNT TITLE:</b>	<b>AMOUNT</b>	<b>EXPLANATION</b>	
<b>Advertising</b>	\$ 750	Advertising as needed for employment	
<b>Office Supplies</b>	\$ 500	Department's share of Office, computer & copier supplies	
<b>Uniforms</b>	\$ 1,000	Shirts, hats, rain gear, vests, windbreakers, etc. (44% of Annual Cost)	
<b>Fuel, Oil &amp; Lubes</b>	\$ 14,000	Fuel and lubricants for vehicles and equipment. Based on year-to-date expenditures	
<b>Small Tools &amp; Equipment</b>	\$ 4,089	Power tools, mowers, trimmers, hand tools, air tools, computer software and various accessories	\$ 4,089
<b>Medical Supplies</b>	\$ 100	Replacement supplies for first aid kits	
<b>Landscape Plants and Supplies</b>	\$ 10,000	Plants and supplies needed to maintain plazas, city hall complex and parks; Replace plants in City Hall Parking Area	
<b>Other Operating Supplies/Expenses</b>	\$ 12,343	Drug Testing, solvents, degreasers, personal safety gear, paper products and bank fees	\$ 5,135
		Department's share of financial software support	\$ 5,806
		45% of Office 365 Annual Subscriptions,Adv Threat,Adobe,ESRI, Antivirus	\$ 1,402
<b>Streets and Right of Ways</b>	\$ 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	
<b>Street Lighting</b>	\$ 56,000	Electricity for street lighting & holiday lights	
<b>Publications &amp; Subscriptions</b>	\$ 150	Handbooks, safety information publications, etc.	
<b>Memberships</b>	\$ 706	Memberships to Public Works Association	
<b>Training &amp; Education</b>	\$ 1,250	Department's share of Public Works employee training	
<b>Paving</b>	\$ 215,000	Various Locations	
<b>Parking areas</b>	\$ -	Cost share on parking area	
<b>Sidewalk/Bike Paths</b>	\$ 60,000	Sidewalk on A Street	
<b>Beautification Projects</b>	\$ 10,000	SEPAC design projects	

**EXPLANATIONS OF PROPOSED EXPENDITURES FOR ROAD/STREET DEPARTMENT**

<b>ACCOUNT TITLE:</b>	<b>AMOUNT</b>	<b>EXPLANATION</b>	
<b>Vehicles</b>	\$ 85,000	Replace #62-F250 (15 years old)	\$ 35,000
		Replace #65-F450 Flab Bed Dump (20 years old)	\$ 50,000
<b>Office Equipment</b>	\$ -		
<b>Other Equipment</b>	\$ -		
<b>Drainage</b>	\$ 220,000	3rd Lane Drainage	\$ 200,000
		Various locations	\$ 20,000
<b>Mizell Pond Rehabilitation Project</b>	\$ 900,000	Mizell Pond Weir Rehabilitation	
<b>Nights of Lights</b>	\$ 20,000		
<b>Loan Principal</b>	\$ 117,342	Principal portion of State Revolving Loan Fund Payment Per Bond Schedule	
<b>Loan Interest</b>	\$ 50,024	Interest portion of State Revolving Loan Fund Payment Per Bond Schedule	

**Summary of Proposed Personnel, Operating and Capital Outlay Expenditures**

	<u>Salaries &amp; Benefits</u>	<u>Operating</u>	<u>Capital Outlay</u>	<u>Total</u>
<b>Legislative Department</b>	40,213.00	38,425.00	0.00	78,638.00
<b>Executive Department</b>	172,350.00	4,054.00	0.00	176,404.00
<b>Finance &amp; Administration Department</b>	669,167.00	161,884.00	5,000.00	836,051.00
<b>Comprehensive Planning Department</b>	138,818.00	19,484.00	0.00	158,302.00
<b>Other Governmental Services Department</b>	348,092.00	123,646.00	185,000.00	656,738.00
<b>Law Enforcement Department</b>	1,955,008.48	342,331.00	190,891.00	2,488,230.48
<b>Protective Inspections Department</b>	289,057.00	57,220.00	0.00	346,277.00
<b>Sanitation Department</b>	409,507.00	463,773.00	0.00	873,280.00
<b>Parking Facilities</b>	0.00	0.00	0.00	0.00
<b>Other Economic Environment</b>	0.00	250.00	0.00	0.00
<b>Human Services</b>	0.00	55.00	0.00	0.00
<b>Culture &amp; Recreation</b>	0.00	87,600.00	200,000.00	287,600.00
<b>Road &amp; Streets Department</b>	605,705.00	261,667.00	1,510,000.00	2,377,372.00
	<u>4,627,917.48</u>	<u>1,560,389.00</u>	<u>2,090,891.00</u>	<u>8,278,892.48</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.



<b><u>DEBT SERVICE FUND REVENUE ACCOUNTS*</u></b>	<b><u>APPROPRIATED FY19</u></b>	<b><u>RECEIVED AS OF 5/31/19</u></b>	<b><u>FORECAST TO BE REC'D. AS OF 9/30/19</u></b>	<b><u>FY18 ACTUAL</u></b>	<b><u>PROPOSED FY20</u></b>
<b><u>ACCOUNT NAME</u></b>					
AD VALOREM - VOTED DEBT	598,762.00	585,893.14	566,779.14	516,695.13	598,762.00
AD VALOREM TAXES-DELINQUENT	-	25.70	30.47	136.14	-
INTEREST ON INVESTMENTS	1,500.00	-	682.88	1,578.33	1,500.00
REFUND OF PRIOR YEARS EXPENDITURES		-	-	17,863.06	-
INTRAGOVERNMENTAL TRANSFERS IN	362,178.00	241,452.00	362,178.00	358,967.00	363,159.00
CONTRIBUTION FROM SINKING FUND RESERVE	-	-	-	0.00	
<b>TOTAL REVENUES - DEBT SERVICE FUND</b>	<b>962,440.00</b>	<b>827,370.84</b>	<b>929,670.49</b>	<b>895,239.66</b>	<b>963,421.00</b>
	<b><u>APPROPRIATED FY19</u></b>	<b><u>SPENT AS OF 7/31/19</u></b>	<b><u>BE SPENT AS OF 9/30/19</u></b>	<b><u>FY18 ACTUAL</u></b>	<b><u>PROPOSED FY20</u></b>
<b><u>DEBT SERVICE FUND EXPENSE ACCOUNTS</u></b>					
LOAN PRINCIPAL	330,000.00	330,000.00	330,000.00	33,376.18	394,046.99
LOAN INTEREST	214,769.00	194,224.27	214,769.00	129,147.46	200,746.14
DEBT SERVICE FEES	8,126.00	7,885.99	8,126.00	4,371.38	7,980.00
SINKING FUND CONTRIBUTION	409,545.00	-	376,775.49	-	360,647.87
<b>TOTAL EXPENDITURES - DEBT SERVICE FUND</b>	<b>962,440.00</b>	<b>532,110.26</b>	<b>929,670.49</b>	<b>166,895.02</b>	<b>963,421.00</b>
<b><u>REVENUES LESS EXPENDITURES</u></b>	<b>-</b>	<b>295,260.58</b>	<b>-</b>	<b>728,344.64</b>	<b>-</b>