



**AGENDA**  
**SPECIAL CITY COMMISSION MEETING**  
**MONDAY, SEPTEMBER 9, 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. PUBLIC HEARING FOR FISCAL YEAR 2020 BUDGET
  - A. Ordinance 19-14, First Reading, to Adopt Millage for FY 2020 (Presenter: Max Royle, City Manager)
  - B. Ordinance 19-15, First Reading, to Adopt FY 2020 Budget (Presenter: Max Royle, City Manager)
  - C. Setting Date and Time for Second and Final Hearing on Millage and Budget Ordinances (Presenter: Max Royle, City Manager)
- V. ADJOURN BUDGET PUBLIC HEARING
- VI. BEGIN REGULAR MEETING

**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:** August 27, 2019

**SUBJECT:** Public Hearing for Fiscal Year 2020 Budget

- A. Ordinance 19-14, First Reading, to Adopt Millage for FY 2020
- B. Ordinance 19-15, First Reading, to Adopt FY 2020 Budget
- C. Setting Date and Time for Second and Final Public Hearing on Millage and Budget Ordinances
- D. Adjourn Budget Public Hearing

STATUTORY PROCEDURE FOR THE PUBLIC HEARING

PRESENTER: Max Royle, City Manager

Section 200.065(2)1, Florida Statutes, has specific requirements for the conduct of the public hearing on the proposed millage and budget. This Section states:

“In the hearings required pursuant to paragraphs (c) and (d), the first substantive issue discussed shall be the percentage increase in millage over the rolled-back rate necessary to fund the budget, if any, and the specific purposes for which ad valorem tax revenues are being increased. During such discussion the government body shall hear comments regarding the proposed increase and explain the reasons for the proposed increase over the rolled-back rate. The general public shall be allowed to speak and ask questions prior to the adoption of any measures by the governing body. The governing body shall adopt its tentative or final millage prior to adopting its tentative or final budget.”

In the attached budget, the percentage increase of the 2.6000 mills over the roll-back millage of 2.2694 is 14.57%.

For your discussion concerning the percentage increase of the proposed millage over the rollback millage and the specific purposes for which ad valorem tax revenues are being increased, we provide information below about the following topics:

- a. Summary of your discussion/actions at your July 31<sup>st</sup> special meeting

- b. Information concerning the following:
  - overview of the proposed budget (presenter: City Manager)
  - medical insurance for employees (presenters: The Bailey Group)
  - employee pay (presenters: Finance Director and Public Works Director)
  - capital outlay items (presenters: City Manager and department heads)
  - adjustments to the budget that the staff made in August (presenter: Finance Director)
  - comparison of various levels of property tax millage (presenters: City Manager and Finance Director)
  - discussion of proposed millage and roll-back millage (presenters: City Manager, Finance Director)

SUMMARY OF JULY 31<sup>ST</sup> DISCUSSION

You reviewed the City administration’s proposed budget at your July 31<sup>st</sup> special meeting. In particular, you discussed the following topics: options for employee medical insurance, pay for the employees, proposed capital items, setting the tentative operating millage and the debt millage, and the date and time for the first public hearing on the budget. The main results of the discussion were:

- Medical insurance: review health plan options offered by UnitedHealthcare, especially Option #4, which the City staff recommended, and possible savings by having a Health Savings Account for the employees.
- Employee pay: possibly increasing the compensation of the lowest paid Public Works employees.
- Capital outlay items: whether to build the second Public Works garage instead of spending money on improvements to the existing garage.
- Other matters: more information about the beach patrol by City officers; consideration of having a forensic audit done after the staffing of the Finance Department is done.
- Setting the tentative millage: By motion and vote, you set the tentative operating millage and debt millage at 2.60 mills and 0.50 mills, respectively.
- Setting the date for the first budget public hearing: Monday, September 9, 2019, at 6 p.m.

OVERVIEW OF PROPOSED BUDGET

PRESENTER: City Manager

Below is a summary of revenues and expenditures for the budget’s three funds. The numbers reflect the changes made to the budget as a result of your discussion at the July 31<sup>st</sup> meeting and changes by the City staff, which will be described below.

a. General Fund:	\$ 7,408,485
b. Road/Bridge Fund:	\$ 2,456,857
c. Debt Service Fund:	\$ 1,040,696
 TOTAL:	 \$10,906,038

The General Fund is balanced with a property tax millage of 2.60 mills, which is the millage you set at your July 31<sup>st</sup> meeting. A comparison of various levels of millage is provided below in another section of this memo along with a comparison of the taxes paid at each level by the owner of a house assessed at \$200,000 after all homestead exemptions have been deducted. Also, we provide reasons for the proposed increase in the millage.

PLEASE NOTE: Starting on page 1, the Finance Director has put notes in highlighted color on the right side of the page for certain revenue and expenditure accounts. Her notes provide information about changes to the accounts.

### MEDICAL INSURANCE PLAN FOR EMPLOYEES

PRESENTERS: Representatives from The Bailey Group

The City's current health insurer is UnitedHealthcare. 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 lower cost options. At your July 31<sup>st</sup> meeting, the City staff recommended Option #4, which would be a 9.92% increase in the premium paid by the City but without a significant reduction in benefits for the employees. At the July 31<sup>st</sup> meeting, you reviewed with Mr. Mark Bailey and his associate, Ms. Paisley Fodor, UnitedHealthcare's plan options and a health savings account (HSA). There were two outcomes from the discussion: First, Mr. Bailey would verify the accuracy of the numbers in the options and continue his review of the HSA and any other options to reduce costs to the City with wellness and tobacco-free programs. Second, you decided to lower the share of the premium the City paid for employee dependent coverage from 75% to 70%.

Attached as 8x11 size pages (1-3) is updated information from The Bailey Group:

- Page 1 compares United's current plan with the renewal of that plan.
- Page 2 compares Option 4 from the information provided to you at the July 31<sup>st</sup> meeting with a new Option 2, which is what the staff recommends you approve for FY 2020.
- Page 3 compares two health insurance account plans: one that is based on the amount of movement or exercise an employee does; the other is based on no exercise ("without motion") by the employee.

Please note the percentage at the bottom of the page for each option. This percentage is the increase in the premium that the City will pay from what was paid for FY 2019. Option 2 on page 2 with a 7.09% increase is the lowest.

Mr. Bailey told the City staff that he would discuss health insurance and health savings accounts with the Commissioners individually before the September 9<sup>th</sup> meeting, so that you would be familiar with them and would have your questions answered. Mr. Bailey will be at the budget meeting to present the options as well as information about the medical insurance premium costs for other public agencies in the County.

In the meantime, Ms. Dixon has met with the City employees as a group and explained Option #2 and the health savings account option.

City of St. Augustine Beach Renewal Date: 10/01/2019	UnitedHealth Care				UnitedHealth Care			
	HMO CH AQM-R Rx 121		HMO CH AQM-M Rx 121		HMO CH AQM-R Rx 121		HMO CH AQM-M Rx 121	
	CURRENT		RENEWAL		RENEWAL		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	Assumes 75% of Dep Cost Based on Low Plan				Assumes 70% of Dep Cost Based on Low Plan			
Company's Share (monthly)								
Employee Only	23	\$621.94	13	\$621.94	23	\$752.55	13	\$752.55
Employee + Spouse	4	\$1,153.70	1	\$1,153.70	4	\$1,353.09	1	\$1,353.09
Employee + Child(ren)	2	\$1,107.06	0	\$1,107.06	2	\$1,300.41	0	\$1,300.41
Full Family	7	\$1,582.83	4	\$1,582.83	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	\$248.21	1	\$177.25	4	\$343.22	1	\$257.37
Employee + Child(ren)	2	\$229.35	0	\$161.70	2	\$316.64	0	\$234.79
Full Family	7	\$421.77	4	\$320.30	7	\$587.83	4	\$465.07
COST ANALYSIS								
Total Monthly Cost		\$54,408.65				\$65,834.48		
Employer HSA Contribution								
Payroll Recovery		\$6,625.06				\$9,161.38		
Sec 125 Discount		\$506.82				\$700.85		
Company's Net Cost		\$47,276.77				\$55,972.25		
ANNUAL Company Expense:		\$567,321.24				\$671,667.00		
Total Increase/Decrease from Current:						\$104,345.76		
Total Percentage Increase/Decrease from Current:						18.39%		



City of St. Augustine Beach Renewal Date: 10/01/2019		UnitedHealth Care				UnitedHealth Care			
		HMO CH AHO-6 Rx 121 Option #1 (#4 From Original Renewal Analysis)		HMO CH AHO-6 Rx 121 Option #1 (#4 From Original Renewal Analysis)		HMO CH AHN-7 Rx 121 Option #2		HMO CH AHO-6 Rx 121 Option #1 (#4 From Original Renewal Analysis)	
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		\$250/\$500		\$500/\$1,000	
Deductible Applies to OOP Max?		Yes		Yes		Yes		Yes	
Coinsurance: Carrier / Member		80%/20%		80%/20%		90%/10%		80%/20%	
Physician Services: PCP / Specialist		\$20/\$20		\$25/\$50		\$10/\$20		\$25/\$50	
Inpatient Hospital Services		Ded + 20%		Ded + 20%		Ded + 10%		Ded + 20%	
Provider Services in Hospital and ER		Ded + 20%		Ded + 20%		Ded + 10%		Ded + 20%	
Independ Diagnostic Lab/X-Ray/MRIs-CT		\$0 / \$0 / Ded + 20%		\$0 / \$0 / Ded + 20%		\$0 / \$0 / Ded + 10%		\$0 / \$0 / Ded + 20%	
Outpatient Surgery OP Facility/Hosp		Ded + 20%		Ded + 20%		Ded + 10%		Ded + 20%	
Emergency Room Services		\$350		\$350		\$350		\$350	
Urgent Care Services		\$50		\$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 + 20% / \$20		Ded + 20% / \$50		Ded + 10% / \$20		Ded + 20% / \$50	
Out of Pocket Maximum (Ind / Fam)		\$2,500/\$5,000		\$3,000/\$6,000		\$1,250/\$2,500		\$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	\$720.01	13	\$683.83	23	\$773.87	13	\$683.83	
Employee + Spouse	4	\$1,540.82	1	\$1,463.39	4	\$1,656.08	1	\$1,463.39	
Employee + Child(ren)	2	\$1,468.83	0	\$1,395.02	2	\$1,578.70	0	\$1,395.02	
Full Family	7	\$2,203.22	4	\$2,092.51	7	\$2,368.04	4	\$2,092.51	
Total Monthly Premium	36	\$59,806.93	18		36	\$62,880.23	18		
Gross Increase/Decrease from Current		9.92%				15.57%			
PREMIUM SHARING		Assumes 70% of Dep Cost Based on Low Plan				Assumes 70% of Dep Cost Based on Low Plan			
Company's Share (monthly)									
Employee Only	23	\$683.83	13	\$683.83	23	\$683.83	13	\$683.83	
Employee + Spouse	4	\$1,229.52	1	\$1,229.52	4	\$1,229.52	1	\$1,229.52	
Employee + Child(ren)	2	\$1,181.66	0	\$1,181.66	2	\$1,181.66	0	\$1,181.66	
Full Family	7	\$1,669.91	4	\$1,669.91	7	\$1,669.91	4	\$1,669.91	
Employee's Share (monthly)									
Employee Only	23	\$36.18	13	\$0.00	23	\$90.04	13	\$0.00	
Employee + Spouse	4	\$311.30	1	\$233.87	4	\$426.56	1	\$233.87	
Employee + Child(ren)	2	\$287.17	0	\$213.36	2	\$397.04	0	\$213.36	
Full Family	7	\$533.31	4	\$422.60	7	\$698.13	4	\$422.60	
COST ANALYSIS									
Total Monthly Cost		\$59,806.93				\$62,880.23			
Employer HSA Contribution									
Payroll Recovery		\$8,309.12				\$11,382.42			
Sec 125 Discount		\$635.65				\$870.76			
Company's Net Cost		\$50,862.16				\$50,627.05			
ANNUAL Company Expense:		\$610,345.92				\$607,524.60			
Total Increase/Decrease from Current:		\$43,024.68				\$40,203.36			
Total Percentage Increase/Decrease from Current:		7.58%				7.09%			



City of St. Augustine Beach Renewal Date: 10/01/2019	UnitedHealth Care HMO CH AQQ-B Rx 121 Option #3		UnitedHealth Care HSA AHM-7 Option #4	
<b>BENEFITS SUMMARY</b>	<b>SINGLE OPTION</b>		<b>SINGLE OPTION</b>	
<b>IN NETWORK</b>			<b>WITHOUT Motion</b>	
Deductible (CYD): (Ind / Fam)	\$500/\$1,000		\$1,500/\$3,000	
Deductible Applies to OOP Max?	Yes		Yes	
Coinsurance: Carrier / Member	80%/20%		100%/0%	
Physician Services: PCP / Specialist	\$25/\$50		Deductible	
Inpatient Hospital Services	Ded + 20%		Deductible	
Provider Services in Hospital and ER	Ded + 20%		Deductible	
Independ Diagnostic Lab/X-Ray/MRIs-CT	\$0 / \$0 / Ded + 20%		Deductible	
Outpatient Surgery OP Facility/Hosp	Ded + 20%		Deductible	
Emergency Room Services	\$350		Deductible	
Urgent Care Services	\$100		Deductible	
Prescription Drugs - Generic	\$10		Ded/\$10	
Prescription Drugs - Brand	\$35/\$60		Ded/\$35	
Prescription Drugs - Specialty	\$100		Ded/\$60	
Prescription Drugs - 90 day Mail Order	2.5x Retail		2.5x Retail	
Mental Health (Inpatient / Outpatient)	Ded + 20% / \$50		Deductible	
Out of Pocket Maximum (Ind / Fam)	\$3,000/\$6,000		\$3,000/\$6,000	
<b>OUT OF NETWORK</b>				
Deductible (Individual / Family)	Not Covered		\$5,000/\$10,000	
Coinsurance: Carrier / Member	Not Covered		50%/50%	
Inpatient Hospital Services	Not Covered		Ded + 50%	
Outpatient Surgery	Not Covered		Ded + 50%	
Out of Pocket Maximum (Ind / Fam)	Not Covered		\$10,000/\$20,000	
<b>RATING ANALYSIS</b>	<b>EES</b>		<b>EES</b>	<b>WITHOUT Motion</b>
Employee Only	36	\$683.83	36	\$661.20
Employee + Spouse	5	\$1,463.39	5	\$1,414.96
Employee + Child(ren)	2	\$1,395.02	2	\$1,348.85
Full Family	11	\$2,092.51	11	\$2,023.27
<b>Total Monthly Premium</b>	<b>54</b>	<b>\$57,742.48</b>	<b>54</b>	<b>\$55,831.67</b>
Gross Increase/Decrease from Current		6.13%		2.62%
<b>PREMIUM SHARING</b>	<b>ER Cont 70% Dep Cost</b>		<b>ER Cont 70% Dep Cost</b>	
<b>Company's Share (monthly)</b>				
Employee Only	36	\$683.83	36	\$661.20
Employee + Spouse	5	\$1,229.52	5	\$1,188.83
Employee + Child(ren)	2	\$1,181.66	2	\$1,142.56
Full Family	11	\$1,669.91	11	\$1,614.65
<b>Employee's Share (monthly)</b>				
Employee Only	36	\$0.00	36	\$0.00
Employee + Spouse	5	\$233.87	5	\$226.13
Employee + Child(ren)	2	\$213.36	2	\$206.29
Full Family	11	\$422.60	11	\$408.62
<b>COST ANALYSIS</b>			<b>HSA Employer Contribution \$1k Per EE Per Month</b>	
Total Monthly Cost		\$57,742.48		\$55,831.67
Employer HSA Contribution				\$4,500.00
Payroll Recovery		\$6,244.70		\$6,038.05
Sec 125 Discount		\$477.72		\$461.91
Company's Net Cost		\$51,020.06		\$53,831.71
<b>ANNUAL Company Expense:</b>		<b>\$612,240.74</b>		<b>\$645,980.51</b>
<b>Total Increase/Decrease from Current:</b>		<b>\$44,919.50</b>		<b>\$78,659.27</b>
<b>Total Percentage Increase/Decrease from Current:</b>		<b>7.92%</b>		<b>13.87%</b>

## Action Requested

It is that you review the options and decide which one will provide the fairest balance between not imposing high costs and/or reduced benefits for the employees and not imposing high costs for the taxpayers.

### DETERMINATION OF EMPLOYEE PAY

PRESENTERS: Finance Director and Public Works Director

As noted in the report provided to you for your July 31<sup>st</sup> meeting, 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 Finance Director, Ms. Patricia Douylliez.

The pay and benefits for all employees are shown on pages ii and iii of the proposed budget. Ms. Douylliez has included in the budget a 3% step increase for all employees. However, the 3% increase will not be automatic for all employees, as the increase will depend on an employee's performance evaluation.

Below are other pay matters to bring to your attention:

- a. Public Works Service Workers I and II. At your July 31<sup>st</sup> meeting, some of you indicated that the pay of the lowest ranking employees should be increased. However, the Finance Director believes she didn't get a clear directive to do so. You can decide whether to increase the pay for Service Workers I and II beyond the 3%. If you do, then the increase could affect the pay for the Equipment Operators.

The Public Works Director also wants to present information to you at your September 9<sup>th</sup> meeting about increasing the pay for the Service Workers I and II and the Equipment Operators.

- b. Information Technology Manager. In recognition of the City's information technology services now being its own division, the Finance Director has proposed that the salary of the IT Manager be \$65,000.
- c. Building Department personnel. The Building Official proposed at your June 17<sup>th</sup> meeting advanced training pay for employees of the Building Department who attain certifications directly related to their work. Money has not been put in the budget for these certifications. The City Clerk/Human Resources Director suggests a certification program also for the other non-law enforcement departments. This will be presented to you later this year. As the Building Department is self-supporting through fees, Mr. Law's request will have no bearing on the General Fund millage.

- d. The budget you reviewed at your July 31<sup>st</sup> meeting had a salary of \$100,000 for the Chief Financial Officer and \$60,000 for the Deputy CFO. In the new proposed budget, the title for each position has been changed to Finance Director and Financial Assistant, and the salaries have been lowered: \$71,554 for the Finance Director and \$40,000 for the Financial Assistant.
- e. The Police Chief and the City Manager. The pay for these employees is set by the City Commission. However, Ms. Douylliez has put money in the budget for a 2% increase for each employee as a placeholder for any potential increase that you might approve.

#### Action Requested

It is that you discuss with the Finance Director and the Public Works Director pay increases for the lower ranking employees. Whatever increases you approve will be put in the budget that will be prepared for your final budget public hearing.

#### REVIEW OF CAPITAL REQUESTS AND OTHER BUDGET MATTERS

PRESENTERS: City Manager and various department heads

PLEASE NOTE: Changes have been made to some of the requests that you reviewed at your July 31<sup>st</sup> meeting. We have designated each change with an asterisk.

#### Capital Requests

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

- a. Finance and Administration Department (Finance Director)
  - Computer replacements: \$3,000
- b. Other Governmental Services (Public Works Director and Finance Director)
  - Design, engineering, permitting for second Public Works garage: \$70,000\*
  - Additional security enhancements for Public Works garage: \$25,000\*\*
  - Backup storage upgrade (Barracuda): \$10,000
  - City server: \$27,500
  - City-wide routing equipment with outsource configuration and support: \$37,500

\*Concerning the internal building improvements: In the first draft of the budget, the \$70,000 was proposed to be used for modifications to the existing Public Works garage, which was constructed in 1992, such as additional offices and meeting room space. At your July 31<sup>st</sup> meeting, Mayor George suggested not spending the money for these modifications but for designing the second Public Works garage to have the offices and meeting room space. We propose that for FY 2020 the \$70,000 be appropriated for architectural services to design the new building and for engineering and

permitting. Money for construction of the building could be appropriated in the FY 2021 budget. That money could come from a bank loan, as the Florida League of Cities' loan program doesn't fund projects costing less than \$1 million.

\*\*The amount requested for security enhancements has been reduced from \$30,000 to \$25,000.

c. Police Department (Chief Hardwick)

- Beach patrol vehicle: \$60,000
- 23 mobile data terminals: \$35,000
- Two desktop computers: \$3,000\*
- Network upgrade: \$37,500
- Server upgrade: \$27,500
- Grant purchases (to be determined): \$14,891

\*Four desktop computers were originally requested for FY 2020. However, two have been purchased in the current fiscal year.

d. Parks and Recreation (Public Works Director)

- Ocean Hammock Park improvements: \$200,000 (half to be paid by grant)

e. Road/Streets Department (Public Works Director)

- Road paving, various locations: \$215,000\*

\*The breakdown of the \$215,000 is: \$140,000 for 11<sup>th</sup> Street pipe slip-lining and resurfacing; \$50,000 for repaving of Mickler Boulevard between Pope Road and 16<sup>th</sup> Street; \$25,000 for repaving projects at various locations.

- 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: \$110,000\*\*\*

\*\*At a recent meeting, SEPAC by vote requested an additional \$5,000. However, no information was received from the Committee about the purposes for which the additional money is needed. Therefore, it wasn't put in the budget.

\*\*\*The amount requested for the 3<sup>rd</sup> Lane project has been reduced from \$200,000 to \$110,000.

- 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 Tourist Development Council)

#### Action Requested

It is that you decide whether to approve the capital requests, delete some, or make other changes.

#### Other Budget Matters

PRESENTER: Finance Director

The matters concern the following:

##### 1) Paid Parking

Because we don't know as of the date of this report 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.

##### 2) ADA Compliance

At your August 5<sup>th</sup> meeting, the City's Information Technology Manager, Mr. Anthony Johns, presented options for equipment and service that will make the streaming of the City's meetings ADA complaint. You selected the option that will cost \$6,000 a year, which has been put in the budget.

##### 3) 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.

##### 4) 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.

##### 5) 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.

##### 6) Beach Patrol Costs



Mayor George has asked for information concerning the City providing beach patrol services. Chief Hardwick will have this information for your meeting.

7) Forensic Audit

No money has been put in the budget for it. Ms. Douylliez checked with the City's auditor, James Moore and Associates. They said a forensic audit could be expensive, depending on what the Commission asked the forensic auditor to do. They also said that due to the change to finance personnel this fiscal year, they will pay close attention to the record of transactions when they do the audit review for FY 2019.

8) Pay Study

No money has been put in the budget for an outside firm do a pay study next year. The cost will be an estimated \$20,000. If you want the study done in FY 2020, you can appropriate the money from the General Fund's emergencies/contingencies account.

9) Consideration of Increase in Commission Travel Account

You may want to consider having a Commissioner go to Tallahassee two or three times during the 2020 Florida Legislative session to bring the City's concerns to the attention of the legislators who represent our area. Commissioner Rumrell personally knows both Senator Hutson and Representative Stevenson, and has volunteered to meet with these legislators as well as others about the City's concerns. Also, he could attend committee hearings when legislation is being considered to pre-empt, for example, local regulation of vacation rentals. If you agree his going to Tallahassee might help the City, then the appropriation in the Commission's travel account will have to be increased.

Action Requested

It is that you review the nine items listed above and make changes you think are needed to any of them. The changes will be included in the final draft of the budget.

COMPARISON OF VARIOUS LEVELS OF PROPERTY TAX MILLAGE

PRESENTERS: City Manager and Finance Director

As noted in the overview of the proposed millage and budget, the budget is based on 2.60 mils. The millage for FY 2019 is 2.3992 mils, which is the same millage the Commission has adopted for the past nine fiscal years. The roll-back millage for FY 2020 is 2.2694.

The various millage levies will provide the following revenue:

- 2.6000 mils, the tentative millage: \$3,515,393
- 2.4500 mils, the millage on which the budget presented at the July 31<sup>st</sup> meeting was based: \$3,312,585
- 2.3992 mils, the City's millage since FY 2011: \$3,243,896
- 2.2694 mils, the roll-back millage for FY 2020: \$3,068,397

Each tenth of a mil will provide \$137,966.

If you select one of the levels of millage below 2.60, then the proposed budget will have to be reduced by the following amounts:

- From 2.60 mils to 2.4500 mils: \$202,808
- From 2.60 mils to 2.3992 mils: \$271,497
- From 2.60 mils to the roll-back millage of 2.2694 mils: \$446,006

Property Tax Cost to Homeowner

We show here what the owner of a house assessed at \$200,000, after all homestead exemptions have been deducted, would have to pay at each level of millage. The formula is 200,000 divided by 1,000 (a mil) times the millage levy.

- At 2.6000 mils: \$520.00
- At 2.4500 mils: \$490.00
- At 2.3992 mils: \$479.84
- At 2.2694 mils: \$453.88

Comparison of Millage Rates

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; other cities may not have their own police and/or fire departments. Some 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 currently over \$1.3 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
- Belleair:	Population 3,977.	Millage 6.50
- Longboat Key:	Population 6,990.	Millage 2.1144
- Sanibel:	Population 6,701.	Millage 1.9139
- Fort Myers Beach:	Population 6,406.	Millage 0.87
- Gulf Breeze:	Population 5,849.	Millage 1.9723

Compared to many cities listed above, our City’s current millage of 2.3992 and the proposed 2.60 mils for the FY 2020 budget are low.

### DISCUSSION OF INCREASE IN PROPERTY TAX MILLAGE FOR FY 2020

PRESENTERS: City Manager and Finance Director

All of the information above has been provided to help you with the first substantive matter you are to discuss at the September 9<sup>th</sup> meeting, which are the reasons for the increase in the proposed millage over the rollback millage. To briefly recap:

The proposed property tax millage is:

- 2.60 for operating purposes
- 0.50 for debt

The percentage increase of the 2.6000 mills over the roll-back millage of 2.2694 is 14.57%.

Each tenth of a mill will provide \$137,966.

In order to lower the millage from 2.60 to 2.2694 mills, the proposed budget would have to be reduced by \$446,006.

The reasons for the increase in millage over the roll-back rate are to provide money for the following:

1. Pay increases for lower ranking Public Works employees. (The amount will depend on what the City Commission authorizes.)
2. To build up the General Fund's reserves. (In FY 2019, \$500,000 had to be transferred to the Road/Bridge Fund while the City is waiting for FEMA reimbursement of expenses caused by hurricanes in 2017 and 2018.) Building up the reserves is especially important because of the City's coastal location and vulnerability to storms.
3. To build up the General Fund's emergencies/contingencies account for unforeseen expenses during the next fiscal year. (In the proposed budget, there is \$207,110 in the account.)
4. Pay study by outside company. (The amount could be \$20,000.)
5. Forensic audit (Amount needed won't be known until bids are received. Money would come from the General Fund's emergencies/contingencies account.)
6. First phase, design and permitting, for the public works maintenance building. This project keeps being postponed year after year while the Public Works Department's need for space continues to grow.
7. Increase in travel/lodging expenses for conferences to be attended by additional Commissioners and if the Commission wants one of its members to attend committee hearings during the 2020 session of the Florida Legislature on matters that concern the City, such as the pre-emption of vacation rental regulations. (Amount needed isn't known. Will depend on how many committee meetings the Commissioner attends.)

PLEASE NOTE:

- a) For the past nine fiscal years, the property tax millage has not been increased from the 2.3392 mills that the Commission approved for FY 2011.
- b) Property taxes are the City's major revenue source. Other cities have other significant sources, such as water/sewer fees, solid waste fees, or a storm water utility fee.
- c) If you decide not to levy the non-ad valorem assessment for the collection of household waste, yard trash and recyclables, then increasing the property tax millage is the only way to pay the costs for that service. The topic of the non-ad valorem assessment is on the September 9<sup>th</sup> agenda for discussion after the budget public hearing. Should you approve it, the City will begin receiving revenue from it in FY 2021.
- d) Increasingly, the Road/Bridge Fund is relying on a significant yearly subsidy from the General Fund for drainage, road paving and related projects. For FY 2019, the appropriation for the General Fund's subsidy was \$1,160,306. As of the end of July, \$966,920 of that appropriation had been spent. For FY 2020, the proposed appropriation is \$890,322. Revenue from property taxes helps pay that subsidy, which is needed because there is limited revenue from the local option gas tax. The estimate for FY 2020 is \$245,764. Impact fees also provide revenue for

the Road/Bridge Fund, but the amount is based on new construction on the vacant land in the City on which to construct new buildings. As the vacant land is built on, revenue from impact fees will decline.

### Lowering the Millage

However, if you want to lower the millage, you can ask the staff to reduce expenditures to match the revenue provided by the lower millage you decide to set. The results of the reductions can be presented to you at your final budget hearing later in September.

### Action Requested

It is that you decide what the millage should be for FY 2020.

### SUMMARY OF ACTIONS REQUESTED

It is:

1. With Mr. Mark Bailey: You discuss employee medical insurance options and that you approve one for FY 2020.
2. With the Finance Director, Ms. Patricia Douylliez, and the Public Works Director, Mr. Bill Tredik: You discuss the basis of the employee pay plan and the adjustment to the pay of certain employees, and that you decide whether to approve the pay as listed on pages ii and iii of the budget.
3. With the City Manager and the department heads: You review the capital outlay requests and decide whether to approve them or change or delete some.
4. With the Finance Director and the City Manager: You discuss the proposed millage and decide whether to approve it or ask the staff to make cuts to the budget to match the revenue that the reduced millage will provide.

Approval is needed for two millage levies: 2.6000 or whatever you reduce it to for operations, and 0.50 mils for revenue to pay the long-term debt for the purchase of the remaining 4.5 acres of the former Maratea subdivision property.

During your discussion of the topics above, the public can ask questions about the proposed millage and the budget.

You will need to have the City Attorney read the millage and budget ordinances in full before you approve them on first reading.

5. That you schedule the final public hearing and final reading of the millage and budget ordinances on Monday, September 23, 2019, at 6:00 p.m.

What you approve must be sent to the Property Appraiser, Tax Collector, and Florida Department of Revenue soon after the 23<sup>rd</sup>.

Fiscal Year 2020 will begin on October 1, 2019, and end on September 30, 2020



**ORDINANCE NO. 19-14**

**AN ORDINANCE OF THE CITY OF ST. AUGUSTINE BEACH, FLORIDA, PROVIDING FOR THE LEVY AND COLLECTION OF AN AD VALOREM PROPERTY TAX OF 2.6000 DOLLARS FOR EVERY ONE THOUSAND AND NO/100THS (\$1,000.00) DOLLARS OF ASSESSED PROPERTY VALUE (WHICH IS EQUIVALENT TO 2.6000 MILLS) FOR THE FISCAL YEAR 2019-2020 TO BE USED FOR GENERAL PURPOSES; PROVIDING FOR THE LEVY AND COLLECTION OF AN ADDITIONAL AD VALOREM PROPERTY TAX OF \$0.5000 DOLLARS OF ASSESSED PROPERTY VALUE (WHICH IS EQUIVALENT TO 0.5000 MILLS) FOR THE FISCAL YEAR 2019-2020 TO BE USED FOR THE CITY'S DEBT SERVICE FOR REPAYMENT OF THE ACQUISITION OF THE MARATEA PROPERTY; AND PROVIDING AN EFFECTIVE DATE.**

**BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF ST. AUGUSTINE BEACH, FLORIDA:**

**Section 1.** That the millage rate of the City of St. Augustine Beach, Florida, to be levied shall be 2.6000 mills for general operating budget, for the fiscal year 2019-2020.

**Section 1.A.** That the additional millage rate of the City of St. Augustine Beach, Florida, to be levied shall be 0.5000 mills for repayment of debt service for the acquisition of the Maratea property for the fiscal year 2019-2020.

**Section 2.** The rolled-back rate is 2.2694 per thousand dollars. The increase in property taxes adopted by the City stated as a percentage of 14.57 percent, which is the percent by which the millage rate to be levied increases the rolled-back rate.

**Section 3.** That the City Manager of the City of St. Augustine Beach, Florida, be, and is hereby directed to appropriately notify and advise the property appraiser and tax collector of the County of St. Johns of such millage rate. Further, the City Manager is hereby directed to notify the Division of Ad Valorem Tax of the Department of Revenue by furnishing the proper statement of compliance, together with a copy of this ordinance, a copy of the certification of value, and a certified copy of the legal notice preceding the

adoption of this Ordinance.

**Section 4.** This Ordinance shall take effect upon its passage.

**Section 5.** Should any portion or part of this ordinance be judged invalid by a court of competent jurisdiction, the remaining language of this ordinance shall survive in full force so as to carry out the spirit and intent of this ordinance.

**PASSED** by the City Commission of the City of St. Augustine Beach, Florida, upon final reading.

**CITY COMMISSION OF THE  
CITY OF ST. AUGUSTINE BEACH**

By: \_\_\_\_\_  
Undine C. George, Mayor

**ATTEST:** \_\_\_\_\_  
City Manager

First reading:

Second reading:

**ORDINANCE NO. 19-15**

**AN ORDINANCE OF THE CITY OF ST. AUGUSTINE BEACH, FLORIDA, RATIFYING, APPROVING AND ADOPTING THE ANNUAL BUDGET OR BUDGET ESTIMATES OF REVENUES AND EXPENDITURES FOR THE CITY OF ST. AUGUSTINE BEACH, FLORIDA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020; PRESCRIBING TIME FOR THE TAKING EFFECT.**

**CITY COMMISSION OF THE  
CITY OF ST. AUGUSTINE BEACH**

By: \_\_\_\_\_  
Undine C. George, Mayor

**BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF ST. AUGUSTINE BEACH, FLORIDA:**

**Section 1.** That the annual budget estimates of revenues and expenditures of the City of St. Augustine Beach, Florida, for the fiscal year A.D. 2019-2020 as prepared, amended and submitted to the City Commission of the City of St. Augustine Beach, Florida, by the City Manager, as considered and acted upon by said City Commission, under and by authority of the Charter of said City and the Laws of Florida, are hereby ratified approved and adopted by the City Commission and the amounts of money set forth therein are hereby appropriated.

**Section 2.** That said budget of revenues and expenditures adopted for the ensuing fiscal year, A.D. 2019-2020, be spread in full upon the minutes of the City Commission.

**Section 3.** The said budget may be amended from time to time during the Fiscal Year, A.D. 2019-2020 by the City Commission by Resolution.

**Section 4.** This Ordinance shall take effect upon its passage.

**PASSED** by the City Commission of the City of St. Augustine Beach, Florida, upon final reading.

**ATTEST:** \_\_\_\_\_  
City Manager

First reading:  
Second reading:

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

	<u>Salaries &amp; Benefits</u>	<u>Operating</u>	<u>Capital Outlay</u>	<u>Total</u>
Legislative Department	40,213.00	44,425.00	0.00	84,638.00
Executive Department	175,598.00	4,054.00	0.00	179,652.00
Finance & Administration Department	603,677.00	161,884.00	3,000.00	768,561.00
Comprehensive Planning Department	138,818.00	20,484.00	0.00	159,302.00
Other Governmental Services Department	349,316.00	123,646.00	170,000.00	642,962.00
Law Enforcement Department	1,959,394.81	344,031.00	180,891.00	2,484,316.81
Protective Inspections Department	289,057.00	54,720.00	15,000.00	358,777.00
Sanitation Department	410,873.00	443,773.00	0.00	854,646.00
Parking Facilities	0.00	0.00	0.00	0.00
Other Economic Environment	0.00	250.00	0.00	0.00
Human Services	0.00	0.00	0.00	0.00
Culture & Recreation	0.00	87,800.00	200,000.00	287,800.00
Road & Streets Department	607,824.00	261,667.00	1,420,000.00	2,289,491.00
	<u>4,574,770.81</u>	<u>1,546,734.00</u>	<u>1,988,891.00</u>	<u>8,110,145.81</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.

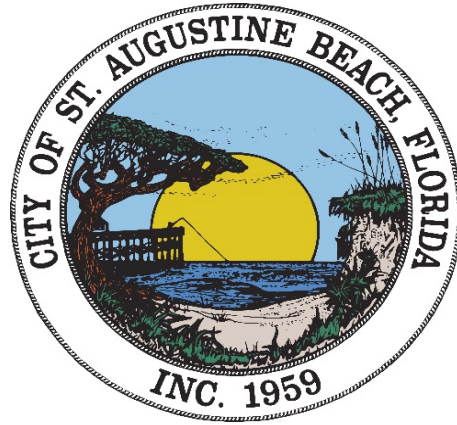
Capital outlay costs are the purchase of such items as vehicles (used and new), new equipment, road paving, landscaping, major repairs to City buildings.



Position Id	Descript	Last Name, Suffix	First Name, Middle Initial	Hire Date	Reg. Rate	Base Salary	0% CPI	Step Increase	FY20 Wages	FY20 Hourly	FICA	FRS	HEALTH	DENTAL	VISION	LIFE	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
EF	EQUIPMENT OPERATOR	ANDREWS III	WILLIE L	1/24/2013	16.5067	34,338.10		1,032.40	35,370.50	17.01	2,705.84	3,434.48	20,038.87	231.48	38.28	109.92	26,558.87	48,747.20
EE	SERVICE WORKER I	FOWLER	JOSEPH	7/2/2019	12.8404	26,708.00		890.27	27,598.27	13.27	2,111.27	2,679.79	8,205.98	231.48	38.28	109.92	13,376.70	40,974.97
EE	SERVICE WORKER I	VACANT			12.8404	26,708.00		890.27	27,598.27	13.27	2,111.27	2,679.79	8,205.98	231.48	38.28	109.92	13,376.70	40,974.97
EE	EQUIPMENT OPERATOR	CROSS	GLEN M	10/9/2015	14.9028	30,997.88		1,032.40	32,030.28	15.40	2,450.32	3,110.14	8,205.98	231.48	38.28	109.92	14,146.10	46,176.38
EC	SERVICE WORKER II	FAHEY	DEREK	3/13/2019	15.2200	30,576.00		934.80	31,510.80	15.15	2,410.58	3,059.70	14,179.98	231.48	38.28	109.92	20,029.91	51,540.71
ES	ASSISTANT DIRECTOR PUBLIC WORK	GATCHELL	KENNETH W	8/28/1989	33.3296	69,325.47		1,665.87	71,011.34	34.14	5,432.37	8,895.20	14,754.26	231.48	38.28	109.92	27,461.51	98,472.85
EF	SERVICE WORKER I	VACANT			12.8404	26,708.00			26,708.00	12.84	2,043.16	2,593.35	20,038.87	231.48	38.28	109.92	25,055.06	51,763.06
EF	FOREMAN SANITATION	GRAY	RICHARD A	10/1/1990	25.0680	52,143.47		1,205.87	53,349.34	25.65	4,081.22	5,180.22	20,038.87	231.48	38.28	109.92	29,680.00	83,029.33
ES	ADMINISTRATIVE ASSISTANT	HASKINS	APRIL Y	5/23/2012	19.4362	40,427.21		1,005.73	41,432.94	19.92	3,169.62	4,023.14	14,754.26	231.48	38.28	109.92	22,326.70	63,759.64
EE	FOREMAN ROADS AND STREETS	JONES	ROBERT T	5/17/1993	24.4747	50,907.42		1,205.87	52,113.28	25.05	3,988.67	5,060.20	8,205.98	231.48	38.28	109.92	17,632.51	69,745.79
EF	FOREMAN GROUNDS	LARGE	TOM A	11/22/1993	24.4767	50,911.47		1,205.87	52,117.34	25.06	3,988.98	5,060.59	20,038.87	231.48	38.28	109.92	29,466.12	81,583.46
EF	SERVICE WORKER I	OESTER	CHARLES H	6/21/2007	16.5034	34,327.17		890.27	35,217.44	16.93	2,694.13	3,419.61	20,038.87	231.48	38.28	109.92	26,532.30	61,749.74
ES	DRAINAGE SPECIALIST	ORLANDO	MICHAEL P	3/14/1991	25.0463	52,096.35		1,039.65	53,136.00	25.55	4,064.90	5,159.51	14,754.26	231.48	38.28	109.92	24,358.35	77,494.35
EE	SERVICE WORKER I	PINDZIA	NICHOLAS	1/8/2018	13.2170	27,491.46		890.27	28,381.73	13.65	2,171.20	2,755.87	8,205.98	231.48	38.28	109.92	13,512.71	41,894.44
EE	SERVICE WORKER I	PORTER	ROBERT G	6/1/2016	14.4340	30,022.68		890.27	30,912.95	14.86	2,364.84	3,001.65	8,205.98	231.48	38.28	109.92	13,952.13	44,865.08
ES	EQUIPMENT OPERATOR	RAYMOND SR	PAUL S	4/21/2005	18.1648	37,782.88		1,032.40	38,815.28	18.66	2,969.37	3,768.96	14,754.26	231.48	38.28	109.92	21,872.28	60,687.56
EF	SERVICE WORKER II	TEDDER	BRADLEY W	8/29/2013	15.6023	32,452.68		934.80	33,387.48	16.05	2,554.14	3,241.92	20,038.87	231.48	38.28	109.92	26,214.82	59,602.10
EE	FOREMAN BUILDINGS	TICHY	WAYNE	12/2/2011	18.2008	37,857.62		1,205.87	39,063.49	18.78	2,988.36	3,793.06	8,205.98	231.48	38.28	109.92	15,367.06	52,837.52
EF	DIRECTOR PUBLIC WORKS	TREDIK	WILLIAM	5/1/2019	46.1538	96,000.00		2,355.07	98,355.07	47.29	7,524.16	25,931.31	20,038.87	231.48	38.28	109.92	53,874.03	152,229.10
EE	SERVICE WORKER II	WHITE	AUSTIN B	5/24/2018	13.2170	27,491.46		934.80	28,426.26	13.67	2,174.61	2,760.19	8,205.98	231.48	38.28	109.92	13,520.44	41,946.70
	SERVICE WORKER I	VACANT																
						815,273.32			836,536.06		63,995.01	97,608.69	279,116.80	4,629.60	765.60	2,198.40	448,314.09	1,310,174.85
								519	217,499.38	-	16,638.70	25,378.26	72,570.37	1,203.70	199.06	571.58	116,561.66	340,645.49
								534	242,595.46	-	18,558.55	28,306.52	80,943.87	1,342.58	222.02	637.54	130,011.09	379,950.74
								541	376,441.23	-	28,797.75	43,923.91	125,602.56	2,063.32	344.52	989.28	201,741.34	589,578.73
EE	DIRECTOR BUILDING & ZONING	LAW	BRIAN	12/4/2017	37.5000	80,176.77		2,176.77	82,353.54	39.59	6,300.05	21,712.51	8,205.96	231.48	38.28	109.92	36,598.20	118,951.74
								515	41,176.77	19.80	3,150.02	10,856.26	4,102.98	115.74	19.14	54.96	18,299.10	59,475.87
								524	41,176.77	19.80	3,150.02	10,856.26	4,102.98	115.74	19.14	54.96	18,299.10	59,475.87
						Total Wages FY 19		\$2,811,605.96	Total Wages FY20	2,870,328.56		219,580.13		665,477.33			1,417,737.11	4,313,390.46
								\$ Incr of Wages	\$58,722.60									
								% Incr of Wages	2.09%									



# FISCAL YEAR 2020 ADOPTED BUDGET



REVENUE ACCOUNTS	ANTICIPATED FY19	RECEIVED AS OF 5/31/19	FORECAST TO BE	FY18 ACTUAL	PROPOSED FY20	PROPOSED FY21
			REC'D AS OF 09/30/19			
TAXES						
Ad Valorem Taxes - Current	2,963,828.00	2,864,886.87	2,719,704.08	2,719,824.33	3,515,393.00	
Ad Valorem Taxes - Delinquent	500.00	123.29	278.96	933.97	500.00	
Electric	615,000.00	349,211.92	622,765.00	625,483.84	625,000.00	Incr based on CY
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	187,731.00	Adj based on DOR
Local Business Tax Receipts	31,000.00	6,813.62	31,220.43	31,732.16	32,550.00	Incr based on 5% incr
TOTAL TAXES	3,813,171.00	3,329,431.22	3,587,250.50	3,583,343.75	4,380,174.00	
LICENSES AND PERMITS						
Building Permits	250,000.00	220,994.14	331,491.21	257,987.40	300,000.00	Incr based on review w/Bldg Ofcl
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	404,369.00	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	-	
TOTAL LICENSES AND PERMITS	727,200.00	454,295.79	789,344.21	753,389.65	777,200.00	

## INTERGOVERNMENTAL

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	Grant-bathrooms
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	3,000.00	Red based on PY
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>932,767.00</b>	
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## CHARGES FOR SERVICES

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	

## CHARGES FOR SERVICES - CON'T

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	-	Removed based on 8/5 mtg
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>427,894.00</b>	
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**FINES AND FORFEITURES**

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>

**INVESTMENT INCOME**

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>

**MISCELLANEOUS**

Meeting Room Rental Fees	1,250.00	980.00	1,176.00	1,303.00	1,300.00
Disposition of Fixed Assets	10,000.00	-	5,000.00	8,099.00	5,000.00
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

Incr based on PY,CY  
Red based on CY

Debt Proceeds	250,000.00	220,000.00	264,000.00	-	-	REMOVED
<b>TOTAL MISCELLANEOUS</b>	<u>348,173.00</u>	<u>263,732.31</u>	<u>321,534.97</u>	<u>97,954.53</u>	<u>47,850.00</u>	
<b>TOTAL GENERAL FUND REVENUES</b>	<u>6,321,010.00</u>	<u>4,878,999.73</u>	<u>6,022,826.40</u>	<u>7,195,172.34</u>	<u>6,643,485.00</u>	
<b>TRANSFERS</b>						
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	Bathrooms-50%
Impact Fees-Police Protection	75,000.00	-	-	-	-	
Beach Blast Off	-	-	40,000.00	-	-	
Forfeiture & Seizure	-	-	-	-	-	
Building Department Carryover	-	-	67,300.00	-	15,000.00	Added for Cap Purch
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>765,000.00</u>	
<b>TOTAL GENERAL FUND REVENUES AND TRANSFERS</b>	<u>7,723,199.00</u>	<u>4,878,999.73</u>	<u>6,140,126.40</u>	<u>7,195,172.34</u>	<u>7,408,485.00</u>	



<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	8,100.00
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>44,425.00</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	84,638.00

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
		Miscellaneous Commission expenses	\$ 150
Office Supplies	\$ 150	DVD for meetings, and miscellaneous office supplies	
Uniforms	\$ 100	Embroidered shirts for Commissioners	

EXPLANATIONS OF PROPOSED EXPENDITURES FOR LEGISLATIVE DEPARTMENT

ACCOUNT TITLE	AMOUNT	EXPLANATION	
Other Operating Supplies/Expenses	\$ 8,100	Supplies for meetings, cards, flowers for illnesses,	\$ 130
		City Pin Replenishment/Miscellaneous Tokens	
		Department's share of financial software support fee-MCSJ	\$ 170
		Email for Board Members,Commission-EOP2	\$ 1,440
		Ofc 365 Adv Threat Protection	\$ 360
		REV Services	\$ 6,000
Publications and Subscriptions	\$ -	Miscellaneous books and publications (Sunshine manuals, etc.)	
Memberships	\$ 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
Training & Education	\$ 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	123,634.00
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	9,535.00
Retirement	30,730.00	18,855.79	23,345.26	27,702.74	32,596.00
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>	170,380.00	109,370.44	135,414.62	165,431.81	175,598.00
<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>	4,288.00	3,124.69	3,364.69	3,127.17	4,054.00
<b><u>Total for Executive Department</u></b>	174,668.00	112,495.13	138,779.31	168,558.98	179,652.00

**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	390,726.00
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	30,656.00
Retirement	62,300.00	37,183.99	56,869.63	70,692.77	55,867.00
Life & Health Insurance	103,158.00	70,748.22	101,361.34	101,425.46	116,017.00
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>603,677.00</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



<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>					
Uniforms	500.00	338.00	338.00	-	500.00
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	3,000.00
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>3,000.00</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>768,561.00</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	

EXPLANATIONS OF PROPOSED EXPENDITURES FOR FINANCE/ADMINISTRATION DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Printing, Copying & Binding	\$ 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
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

EXPLANATIONS OF PROPOSED EXPENDITURES FOR FINANCE/ADMINISTRATION DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION		
		Toastmasters Club (City Clerk)	\$	250
		SHRM (City Clerk)	\$	210
		Florida Gulf Coast ARMA (City Clerk)	\$	210
		Florida Municipal Communicators Association	\$	225
		Florida Festivals and Event Association	\$	250
		Florida Local Government Information Systems Association (IT Staff)	\$	200
		Allowance for increases	\$	135
<b>Training &amp; Education</b>	<b>\$ 5,975</b>	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
<b><u>Capital Outlay</u></b>				
<b>Office Equipment</b>	<b>\$ 3,000</b>	Computer Replacements	\$	3,000
			\$	-
<b>Software</b>	<b>\$ -</b>			

<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
Office Supplies	-	-	-	-	1,000.00
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>20,484.00</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>159,302.00</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	
Office Supplies	\$ 1,000	Printing of "Notice of Public Hearing" signs	
		Misc paper, pens	
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><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 - 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	74,545.00
Workers Comp	5,995.00	4,495.62	5,994.16	5,663.49	5,995.00
<b>Total Personnel Services</b>	<b>335,715.00</b>	<b>201,813.23</b>	<b>300,068.69</b>	<b>317,886.58</b>	<b>349,316.00</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
			-		

<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 - OTHER GOVERNMENTAL SERVICES</u></b>					
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
<b><u>Total Operating Expenditures</u></b>	<b>119,801.00</b>	<b>80,686.84</b>	<b>110,676.50</b>	<b>120,307.85</b>	<b>123,646.00</b>
<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	95,000.00
Office Equipment	2,002.00	622.84	-	-	-
Other Equipment	126,500.00	-	17,348.65	22,079.41	75,000.00
<b><u>Total Capital Outlay</u></b>	<b>188,502.00</b>	<b>54,870.07</b>	<b>32,896.45</b>	<b>50,081.71</b>	<b>170,000.00</b>
<b><u>Total for Other Governmental Services</u></b>	<b>644,018.00</b>	<b>337,370.14</b>	<b>443,641.64</b>	<b>488,276.14</b>	<b>642,962.00</b>

Reduced-Server

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	\$ 95,000	Design & Permitting of new Building	\$ 70,000
		Security Improvements	\$ 25,000
Office Equipment	\$ -		
Other Equipment	\$ 75,000	Backup Storage Upgrade (Barracuda)	\$ 10,000
		City Server	\$ 27,500
		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><u>Personnel Services</u></b>					
Executive Salary (Chief)	101,228.00	65,408.77	101,228.00	98,777.91	103,253.00
Regular Salaries	1,084,652.00	701,043.55	1,072,184.25	1,011,610.53	1,084,073.81
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	17,700.00
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	100,738.00
Retirement	270,530.00	181,735.54	272,603.31	260,805.49	284,761.00
Life & Health Insurance	232,195.00	154,933.95	206,578.60	205,714.40	232,069.00
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>1,959,394.81</b>
<b><u>Operating Expenditures</u></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
K-9 Unit	5,000.00	3,023.86	4,535.79	2,971.89	5,000.00

	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>						
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	29,200.00	
Publications & Subscriptions	1,000.00	-	-	260.62	1,000.00	
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>344,031.00</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	38,000.00	Rec
Other Equipment	14,159.00	8,461.89	13,857.89	14,761.95	79,891.00	Rec
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>177,891.00</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>2,481,316.81</b>	

EXPLANATIONS OF PROPOSED EXPENDITURES FOR POLICE DEPARTMENT

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

**EXPLANATIONS OF PROPOSED EXPENDITURES FOR POLICE DEPARTMENT**

<b>ACCOUNT TITLE:</b>	<b>AMOUNT</b>	<b>EXPLANATION</b>	
<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
		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
<b>Vehicle Repair &amp; Maintenance</b>	\$ 20,000	Routine maintenance/service based on year-to-date expenditures with increase due to aging fleet	
<b>K-9 Unit</b>	\$ 5,000	Annual Cost for K9 Kilo	
<b>Printing, Copying &amp; Binding</b>	\$ 4,200	Printing of forms not provided by State	\$ 2,000
		Copier Usage	\$ 2,200
<b>Investigations</b>	\$ 5,000	Major case expenditure cost	
<b>Office Supplies</b>	\$ 6,500	Office Supplies based on year-to-date expenditures	
<b>Uniforms</b>	\$ 25,000	Uniforms, dry cleaning expense, bulletproof vests, leather gear, etc.	
<b>Fuel, Oil &amp; Lubes</b>	\$ 50,000	Fuel costs based on year-to-date expenditures	



EXPLANATIONS OF PROPOSED EXPENDITURES FOR POLICE DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION		
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		
Other Operating Supplies/Expenses	\$ 29,200	Citation filing fees, miscellaneous items not otherwise classified	\$ 12,500	
		Office 365 Annual Supscriptions	\$ 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	
		PowerDetails	\$ 1,700	
		Zotto-Managed Engine Program-Annual Subscription for program	\$ 890	
Publications & Subscriptions	\$ 1,000	Florida Law Enforcement Handbooks, Etc.	\$ 1,000	
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	Additional Beach Patrol Jeep		

EXPLANATIONS OF PROPOSED EXPENDITURES FOR POLICE DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Office Equipment	\$ 38,000	16 New MDT's	\$ 35,000
		2 Desktop Computers	\$ 3,000
Other Equipment	\$ 79,891	Network Upgrade	\$ 37,500
		Server Upgrade	\$ 27,500
		Grant Purchases TBD	\$ 14,891

<b>GENERAL FUND - EXPENDITURES</b>	<b>APPROPRIATED</b>	<b>SPENT AS</b>	<b>FORECAST TO</b>	<b>FY18</b>	<b>PROPOSED</b>
<b>DEPARTMENT - BUILDING DEPARTMENT</b>	<b>FY19</b>	<b>OF 5/31/19</b>	<b>BE SPENT AS</b>	<b>ACTUAL</b>	<b>FY20</b>
			<b>OF 9/30/19</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>Total Personnel Services</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 Svcs	-	-	-	-	-
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	1,000.00
Other Operating Supplies	1,700.00	1,156.23	1,700.00	2,253.03	6,285.00

<b><u>GENERAL FUND - EXPENDITURES</u></b>	<b><u>APPROPRIATED</u></b>	<b><u>SPENT AS</u></b>	<b><u>FORECAST TO</u></b>	<b><u>FY18</u></b>	<b><u>PROPOSED</u></b>
<b><u>DEPARTMENT - BUILDING DEPARTMENT</u></b>	<b><u>FY19</u></b>	<b><u>OF 5/31/19</u></b>	<b><u>BE SPENT AS</u></b>	<b><u>ACTUAL</u></b>	<b><u>FY20</u></b>
			<b><u>OF 9/30/19</u></b>		
<b><u>Personnel Services</u></b>					
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	54,720.00
<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		15,000.00
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	15,000.00
<b><u>Total For Building Department</u></b>	370,089.00	234,566.18	327,632.19	317,948.99	358,777.00

EXPLANATIONS OF PROPOSED EXPENDITURES FOR BUILDING DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Telephone	\$ 5,400	Telephone, Internet Service, Wireless Service	
Postage	\$ 800	Based on year-to-date expenditures	
Electricity	\$ 6,000	Department's share of electricity costs based on year-to-date expenditures	
Water & Sewer	\$ 1,352	Department's share of water and sewer costs. Based on year-to-date expenditures	
Equipment Leases	\$ 1,720	Copier lease	\$ 1,500
		Postage meter	\$ 220
Liability Insurance	\$ 850	Florida League of Cities estimated premium	
Building/Property Insurance	\$ 5,733	Florida League of Cities estimated premium	
Bonding Insurance	\$ 80	Department's share of employee dishonesty bond	
Equipment Repair & Maintenance	\$ 500	Repairs as needed to office equipment based on year-to-date expenditures	\$ 500
Vehicle Repair & Maintenance	\$ 1,000	Repair & Maintenance of vehicles	
Printing, Copying & Binding	\$ 3,200	Forms and applications needed for construction permitting	\$ 1,000
		Copier Usage	\$ 2,200

**EXPLANATIONS OF PROPOSED EXPENDITURES FOR BUILDING DEPARTMENT**

<b>ACCOUNT TITLE:</b>	<b>AMOUNT</b>	<b>EXPLANATION</b>	
<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	
<b>Small tools &amp; Equipment</b>	\$ 1,000	Misc. small equipment	\$ 1,000
<b>Other Operating Supplies/Expenses</b>	\$ 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
<b>Publications &amp; Subscriptions</b>	\$ 4,000	Publications based on year-to-date expenditures	
<b>Memberships</b>	\$ 2,000	Memberships to Building Official Association	
<b>Training &amp; Education</b>	\$ 9,000	Continuing education requirements in accordance with Florida Statutes	

EXPLANATIONS OF PROPOSED EXPENDITURES FOR BUILDING DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION
<u>Capital Outlay</u>		
Buildings		
Vehicles		
Office Equipment	\$ 15,000	Large Format Scanner for maps, blueprints
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	83,147.00	
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>410,873.00</b>	
<b><u>Operating Expenditures</u></b>						
Other Contractual Services	170,000.00	79,370.37	119,055.56	114,516.16	150,000.00	Reduced
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	
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	



<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>					
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>443,773.00</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>854,646.00</b>

EXPLANATIONS OF PROPOSED EXPENDITURES FOR SOLID WASTE DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Other Contractual Services	\$ 150,000	Recycling contract	\$ 146,000
		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	

EXPLANATIONS OF PROPOSED EXPENDITURES FOR SOLID WASTE DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Office Supplies	\$ 400	Office & computer supplies (29% of Annual Cost)	
Uniforms	\$ 400	Shirts, hats, rain gear, windbreakers, etc. (29% of annual cost)	
Fuel, Oil & Lubes	\$ 27,000	Fuels & lubricants for vehicles & equipment	
Small Tools & Equipment	\$ 1,500	Power tools, hand tools, air tools, and various accessories	\$ 1,500
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>		APPROPRIATED FY19	SPENT AS OF 5/31/19	FORECAST TO BE SPENT AS OF 9/30/19	FY18 ACTUAL	PROPOSED FY20
<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	7,000.00	6,645.48	7,000.00
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>83,394.77</b>	<b>94,320.51</b>	<b>87,800.00</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>183,394.77</b>	<b>96,120.51</b>	<b>287,800.00</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	\$ 7,000	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



<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>
<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	-
<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	890,322.00
Intragovernmnal 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	-	-	-	210,110.19
<b>TOTALS:</b>	1,612,954.00	789,506.00	1,522,484.00	557,072.00	1,463,591.19
<b>TOTAL EXPENDITURES:</b>	7,726,199.00	4,326,221.83	6,677,867.75	5,754,106.16	7,408,485.00
Revenues Less Expenditures	(3,000.00)	552,777.90	(537,741.35)	1,441,066.18	(0.00)

Removed-Dog Tags

**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>	\$          -	
<b>Intergovernmental Transfers Out</b>		
<b>Intragovernmental Transfer to Road &amp; Bridge</b>	\$    890,322	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>	\$    210,110	Amount transferred to expenditure accounts for payments of emergency and/or contingency expenses

ROAD & BRIDGE - REVENUE ACCOUNTS		APPROPRIATED FY19	RECEIVED AS OF 5/31/19	FORECAST TO BE REC'D. AS OF 9/30/19	FY18 ACTUAL	PROPOSED FY20	
ACCOUNT NAME							
TAXES							
Local Option Gas Tax (State)		247,968.00	116,829.22	200,278.66	248,081.39	245,764.00	
LICENSES & PERMITS							
Impact Fees -Residential-Transportation		50,000.00	93,305.50	139,958.25	49,213.00	50,000.00	
Impact Fees-Commercial-Transportation		-	-		-	-	
INTERGOVERNMENTAL							
State Grants		169,450.00	61,775.00		-	675,000.00	Weir
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	Loan Pymt-Cnty
TDC Funds		20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	
CHARGES FOR SERVICES							
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	
INTEREST INCOME							
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><u>ROAD &amp; BRIDGE - 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>						
<b>TRANSFERS</b>						
Intragovernmental Transfer From General Fund	1,160,306.00	548,054.00	436,742.00	198,105.00	890,322.00	
Transportation	-	-		-	-	
Impact Fees - Roads	300,000.00	-		-	300,000.00	New Drainage on 3rd St,paving
<b>TOTAL REVENUES ROAD &amp; BRIDGE</b>	2,215,325.00	1,028,615.47	1,068,341.69	798,530.07	2,456,857.00	

	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	129,020.00
Workers Comp	13,385.00	10,038.17	10,038.17	11,320.15	13,385.00
<b><u>Total Personnel Services</u></b>	<b>580,373.00</b>	<b>351,929.66</b>	<b>519,551.03</b>	<b>578,852.35</b>	<b>607,824.00</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
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

	APPROPRIATED FY19	SPENT AS OF 5/31/19	BE SPENT AS OF 9/30/19	FY18 ACTUAL	PROPOSED FY20
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>Total Operating Expenditures</b>	<b>298,120.00</b>	<b>138,726.72</b>	<b>212,495.09</b>	<b>256,566.47</b>	<b>261,667.00</b>
<b>Capital Outlay</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	130,000.00
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>Total Capital Outlay</b>	<b>1,169,465.00</b>	<b>241,862.62</b>	<b>517,793.60</b>	<b>582,738.22</b>	<b>1,420,000.00</b>
<b>Debt Payment</b>					
Loan Principal	113,990.00	56,581.60	110,732.31	107,568.38	117,342.00
Loan Interest	53,377.00	27,101.24	56,633.37	59,797.30	50,024.00
<b>Total Debt Payment</b>	<b>167,367.00</b>	<b>83,682.84</b>	<b>167,365.68</b>	<b>167,365.68</b>	<b>167,366.00</b>
<b>Total Road &amp; Bridge Expenditures</b>	<b>2,215,325.00</b>	<b>816,201.84</b>	<b>1,417,205.40</b>	<b>1,585,522.72</b>	<b>2,456,857.00</b>
<b>Revenues less Expenditures</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	

EXPLANATIONS OF PROPOSED EXPENDITURES FOR ROAD/STREET DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
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	
Advertising	\$ 750	Advertising as needed for employment	
Office Supplies	\$ 500	Department's share of Office, computer & copier supplies	
Uniforms	\$ 1,000	Shirts, hats, rain gear, vests, windbreakers, etc. (44% of Annual Cost)	
Fuel, Oil & Lubes	\$ 14,000	Fuel and lubricants for vehicles and equipment. Based on year-to-date expenditures	
Small Tools & Equipment	\$ 4,089	Power tools, mowers, trimmers, hand tools, air tools, computer software and various accessories	\$ 4,089
Medical Supplies	\$ 100	Replacement supplies for first aid kits	
Landscape Plants and Supplies	\$ 10,000	Plants and supplies needed to maintain plazas, city hall complex and parks; Replace plants in City Hall Parking Area	
Other Operating Supplies/Expenses	\$ 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
Streets and Right of Ways	\$ 50,000	Signs, barricades, asphalt, tree trimming and removal, pavement markings, sidewalk and pavement striping, shell, lime rock, pipe, sod, seed and fertilizer for streets and rights of way maintenance. Based on year-to-date expenditures	
Street Lighting	\$ 56,000	Electricity for street lighting & holiday lights	
Publications & Subscriptions	\$ 150	Handbooks, safety information publications, etc.	
Memberships	\$ 706	Memberships to Public Works Association	



EXPLANATIONS OF PROPOSED EXPENDITURES FOR ROAD/STREET DEPARTMENT

ACCOUNT TITLE:	AMOUNT	EXPLANATION	
Training & Education	\$ 1,250	Department's share of Public Works employee training	
Paving	\$ 215,000	11th Street Pipe Sliplining & resurfacing	\$ 140,000
		Mickler Blvd Resurfacing (Pope to 16th)	\$ 50,000
		Various Locations	\$ 25,000
Parking areas	\$ -	Cost share on parking area	
Sidewalk/Bike Paths	\$ 60,000	Sidewalk on A Street	
Beautification Projects	\$ 10,000	SEPAC design projects	
Vehicles	\$ 85,000	Replace #62-F250 (15 years old)	\$ 35,000
		Replace #65-F450 Flab Bed Dump (20 years old)	\$ 50,000
Office Equipment	\$ -		
Other Equipment	\$ -		
Drainage	\$ 130,000	3rd Lane Drainage	\$ 110,000
		Various locations	\$ 20,000
Mizell Pond Rehabilitation Project	\$ 900,000	Mizell Pond Weir Rehabilitation	
Nights of Lights	\$ 20,000		
Loan Principal	\$ 117,342	Principal portion of State Revolving Loan Fund Payment Per Bond Schedule	
Loan Interest	\$ 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	44,425.00	0.00	84,638.00
<b>Executive Department</b>	175,598.00	4,054.00	0.00	179,652.00
<b>Finance &amp; Administration Department</b>	603,677.00	161,884.00	3,000.00	768,561.00
<b>Comprehensive Planning Department</b>	138,818.00	20,484.00	0.00	159,302.00
<b>Other Governmental Services Department</b>	349,316.00	123,646.00	170,000.00	642,962.00
<b>Law Enforcement Department</b>	1,959,394.81	344,031.00	177,891.00	2,481,316.81
<b>Protective Inspections Department</b>	289,057.00	54,720.00	15,000.00	358,777.00
<b>Sanitation Department</b>	410,873.00	443,773.00	0.00	854,646.00
<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	0.00	0.00	0.00
<b>Culture &amp; Recreation</b>	0.00	87,800.00	200,000.00	287,800.00
<b>Road &amp; Streets Department</b>	607,824.00	261,667.00	1,420,000.00	2,289,491.00
	<u>4,574,770.81</u>	<u>1,546,734.00</u>	<u>1,985,891.00</u>	<u>8,107,145.81</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	610,333.93	516,695.13	676,037.00	.50 Millage Rate, 98% collected
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	Total bonds A,C,D
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>973,225.28</b>	<b>895,239.66</b>	<b>1,040,696.00</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	-	437,922.87	
<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>1,040,696.00</b>	
<b><u>REVENUES LESS EXPENDITURES</u></b>	<b>-</b>	<b>295,260.58</b>	<b>43,554.79</b>	<b>728,344.64</b>	<b>-</b>	

**FY20 FUND BALANCE FOR GENERAL FUND**

**Nonspendable Fund Balance**

Inventories	1,674.28
Non-Spendable Prepaid Items	74,308.49

**Restricted Fund Balance**

Unexpended State Funds	22,699.00
Impact Fees	325,311.00
Forfeiture & Seizure	5,589.00
Building Dept Carryover	401,314.86

**Assigned Fund Balance**

Capital Projects	600,000.00
Emergencies & Contingencies	50,000.00
Beach Blast Off Funds	15,483.00
Parks & Recreation	222,423.57

Reduced \$527,189 on Bud Res 19-04.

**Total Estimated Fund Balance As of 07/31/19**

3,044,979.23

Less: Non Spendable/Restricted/Assigned

1,718,803.20

**Unassigned Fund Balance**

1,326,176.03

**FY20 FUND BALANCE FOR ROAD & BRIDGE FUND**

**Nonspendable Fund Balance**

Fuel Inventory	2,285.05
Non-Spendable Prepaid Items	176,638.22

**Restricted Fund Balance**

Impact Fees - Roads	332,808.00
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**Assigned Fund Balance**

Transportation	-739,870.77
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**Total Estimated Fund Balance As of 07/31/19**

-228,139.50