

City of Lynn Haven

Fiscal Year 2018 - 2019 Budget



Lynn Haven

Lynn Haven Commission

Margo D. Anderson, Mayor

Dan Russell, Commissioner

Antonius G. Barnes, Commissioner

Rodney Friend, Commissioner

Judy Tinder, Commissioner

CHIEF FINANCIAL OFFICER
Michael White, City Manager/Clerk



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**CITY OF LYNN HAVEN
BUDGET PREPARATION AND ADOPTION SCHEDULE
FISCAL YEAR 2018 - 2019**

June 25	Certification of Taxable Value due from Property Appraiser (DR-420, DR-420TIF)
July 24	City Commission Meeting - Set proposed millage rate and hearing dates.
NLT 27	Notification to Property Appraiser and Tax Collector of the prior year millage rate, the current year proposed millage rate, the current year rolled-back rate, and date, time, and meeting place of the tentative budget hearing (DR-420, DR-420TIF, DR-420MM-P)
AUGUST NLT 24	Property Appraiser mails Notice of Proposed Property Taxes (TRIM Notice)
SEPTEMBER 12	First public hearing to adopt the tentative millage rate and budget
17	Advertise intent to adopt a final millage rate and budget
25	Second public hearing to adopt final millage rate and budget
NLT 27	Forward Resolution adopting final millage to Property Appraiser, Tax Collector, and the Department of Revenue
OCTOBER After the Value Adjustment Board	Property Appraiser delivers Certification of Final Taxable Value (DR-422)
NLT 3 days after the above	Complete and certify final millage to Property Appraiser and Tax Collector (DR-422), and to the Department of Revenue (DR-422, DR-420M, DR-487V, DR487-P)
NLT 19	Complete and submit TRIM compliance package to the Department of Revenue within 30 days following the final budget hearing (DR-487)



About Lynn Haven, Florida

The Area

Located in Bay County in the Florida panhandle, the City of Lynn Haven lies north of Panama City with its northern boundary just beyond North Bay which connects to St. Andrews Bay and forms a direct link with the Gulf of Mexico. The current boundaries encompass approximately 11 square miles.

History

The City had its beginning about 1910 as a real estate development with intentions of providing a haven for Northern Civil War veterans. Promoted by W. H. Lynn, the town was appropriately named Lynn Haven. After thirty months of construction, the City was incorporated in 1913, and by 1920 had a population of 2,500. Lynn Haven's initial years were marked by rapid growth and construction. However, with the coming of the Depression, the City's population declined. It was not until World War II and the ship building industry's surge in Panama City that new, younger families came to the area and Lynn Haven's population began to increase again. The 1970 census showed a population of 4,044, increasing to 6,239 in 1980. The census showed a population of 9,298 residents in 1990, 12,451 residents in 2000, and 18,493 residents in 2010. The State of Florida population estimate used to estimate fiscal year 2018-19 tax revenue is 20,880.



Local Government

The City of Lynn Haven has a Commission-Manager form of government. The Mayor and four Commissioners are elected at large, and appoint the City Manager/Clerk who is responsible for the day-to-day management of the City, and implementation of the policy decisions of the Mayor and the Commission.





About Lynn Haven, Florida

Accounting System

In accordance with generally accepted accounting principals (GAAP), the City of Lynn Haven's accounting system is organized and operated on a fund basis. Each fund is considered a separate accounting entity with resources allocated based on the purposes for which they are to be used. In effect, the City has several distinct budgets which must be balanced separately within one operating budget. The development of the budget is guided by the policies which are contained in state and local laws and those approved by the City Commission. The budget must be balanced for each fund (Section 166.241 of Florida Statutes).

Budgetary Process

Each year the Bay County Property Appraiser is required to certify to the City of Lynn Haven the aggregate taxable value of all property within the City's jurisdiction, as well as the prior year's tax revenues, for determination of the forthcoming budget and millage levy. With this information, the City Manager formulates a proposed budget for presentation to the City Commission no later than thirty days prior to October 1. The presentation, along with budget workshops, provides the Commission members an opportunity to review the budget submission to ensure that the proposed budget meets the best interests of the City of Lynn Haven and its citizens. Before budget adoption, two public budget hearings are held to present the proposed millage rate and budget as required by State and Federal law. The budget hearings provide a vehicle for citizen feedback. The millage rate and budget are adopted by resolution with a majority City Commission vote, no later than October 1.

Procedure for Property Assessments

Real and personal property valuations are determined each year as of January 1 by the Bay County Property Appraiser. The Property Appraiser is required to complete his assessment of the value of all property no later than July 1 of each year. In August of each year, the Bay County Property Appraiser sends a Truth in Millage (TRIM) Notice to all property owners as required by law which indicates the assessed property value. The property owner has the right to file a petition for an appeal with the county Value Adjustment Board. The TRIM Notice additionally provides information on the proposed millage rates and taxes of each taxing authority, and states when and where public meetings will be held to discuss tentative budgets and millage tax rates.



REVENUE SOURCES

The City's municipal revenues are utilized to pay for the services provided to its citizens. Revenues collected by the City are taxes, permits & fees, intergovernmental revenues, charges for services, fines and forfeits, miscellaneous revenue, and other sources. A general description of major revenue sources follows:

Taxes

Ad Valorem Property Tax - This tax is authorized by Florida statute 166.211 and is levied on the value of real and tangible personal property. The value of residential property represents only the value of the real estate, which includes buildings and improvements while commercial property includes these values in addition to all relevant personal property. The general millage rate is set by the municipality's governing body and can not exceed 10 mills. The Bay County Property Appraiser sets the property values and notifies property owners with Truth in Millage (TRIM) notices, while Bay County Tax Collector collects the assessments and remits them to the City for general-purpose government use.

Local Option Fuel Tax - This tax is authorized by Florida Statute 206.41 and is levied on every net gallon of motor and diesel fuel sold within the City. The Florida Department of Revenue administers this tax, collecting and distributing the proceeds which are used for the construction, reconstruction, and maintenance of roads and streets.

Local Discretionary Sales Surtax - Bay County levies a 1/2 cent Local Government Infrastructure Surtax which is required to be shared with municipalities effective on January of 2017. The surtax is collected and distributed by the Florida Department of Revenue and is used for the paving, repair and maintenance of roads by the City.

Utility Tax - This tax is authorized by Florida Statute 166.231 and is levied on the sale of electricity and gas, natural or manufactured, within the City.

Communications Services Tax - This tax is authorized for any public purpose by Florida Statute 202, and is levied on the retail sale of communications services which includes telecommunications, cable, direct-home satellite and related services. The Florida Department of Revenue administers these taxes, collecting and distributing the proceeds.

Local Business Tax - This tax is authorized by Florida Statute 205, and represents the fees charged and the method by which authority is granted for the privilege of engaging in or managing any business, profession, or occupation within the municipality's jurisdiction.

Permits & Fees

Permits & Fees - Authorized as Regulatory Fees under Home Rule Authority, these include various construction permit fees as well as other fees. Revenue estimates are based on historical trends and estimated level of construction, and are used to fund services and improvements.

Franchise Fees - Authorized as Proprietary Fees under Home Rule Authority, these fees are levied on a company or utility for the privilege of using the City's rights-of-way to conduct utility business. This fee is considered fair rent for the use of such rights-of-way and consideration for the City's agreement not to provide competing utility services during the franchise term. This fee is based on a percentage of the receipts from utility sales in the franchise area, and is used to fund General Fund expenditures.

Impact Fees - Authorized as Regulatory Fees under Home Rule Authority, impact fees represent a total or partial reimbursement to the City for the cost of additional facilities or services necessary as the result of a new development. Rather than imposing the cost of these additional facilities or services upon the general public, the purpose of the impact fees is to shift the capital expense burden of growth from the general public to the developer or new resident.



REVENUE SOURCES

Intergovernmental

Grants - These funds are received from various entities including primarily Federal and State agencies to fund in full or in part certain projects.

Shared Revenues - These revenues are comprised of a variety of fees and taxes imposed and collected primarily by the State of Florida, and are shared with municipalities and other governmental entities. The largest portion of these revenues is derived from Municipal Revenue Sharing and the Half Cent Sales Tax. Both of these revenues are for General Fund purposes with a portion of the Municipal Revenue Sharing designated as Municipal Revenue Sharing Fuel Tax in the City's budget, restricted to construction, maintenance, and operation of the Street Department. Estimates for these revenues are provided by the Florida Department of Revenue.

Charges for Services

User Fees - Reflects all revenues stemming from charges for current services. The City's enterprise funds which include the Water, Sewer, Sanitation and Stormwater Funds are supported by user charges. Current rate information and the computation of an average monthly utility bill for residents is shown below.

Residential Rates (Inside City)

Garbage/Trash Service - \$24.86 a month

Water - base rate \$9.43 + \$3.44 per 1,000 gallons

Sewer - base rate \$9.11+ \$5.65 per 1,000 gallons (Residential only caps at 12,000)

Storm Water - \$3.61 a month

AVERAGE UTILITY BILL

Base rates without any usage: \$47.01

Incremental Base rates with usage:

1,000 gal. - \$56.10

2,000 gal. - \$65.19

3,000 gal. - \$74.28

4,000 gal. - \$83.37

5,000 gal. - \$92.46

6,000 gal. - \$101.55

7,000 gal. - \$110.64

8,000 gal. - \$119.73

9,000 gal. - \$128.82

10,000 gal. - \$137.91

Other Rates:

Irrigation Meter - base rate \$9.43 + \$3.44 per 1,000 gallons

Meters over 1" size - Rates are based on size

Residential Rate (Outside City)

Residential Outside City - Water base rate \$11.79

Residential Outside City - Water Volume charge per 1,000 \$4.31

Residential Outside City - Sewer base rate \$11.39

Residential Outside City - Sewer Volume charge per 1,000 \$7.06



REVENUE SOURCES

Commercial Rates

- Commercial Base Inside City - Water base rate \$18.84
- Commercial Base Outside City - Water base rate \$23.55
- Commercial Base Inside City- Sewer base rate \$18.18
- Commercial Base Outside City – Sewer base rate \$22.73

Fines & Forfeits

Fines & Forfeits - Includes revenues received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from the sale of contraband property seized by law enforcement agencies.

Miscellaneous

- Interest & Other Earnings - All interest earned on bank accounts and investments.
- Rents & Royalties - Rents and percentages of proceeds for use of public property or other assets.
- Other Miscellaneous Revenue - Miscellaneous revenues may be received from a variety of other non-designated sources that do not fit any of the aforementioned categories.

Other Sources

- Intragovernmental Transfers In - Transfers between individual funds which are not repayable and not considered charges for goods or services provided by other funds.
- Debt Proceeds - Records the revenue side of installment purchases or capital leases, or the sale of bonds or other loan proceeds where such proceeds are deposited into governmental funds.
- Other Nonoperating Sources - This includes the sale of property, insurance settlements, rents, donations and other income not otherwise classified.



City-Wide Budget Summary

	General Fund	CRA Fund	Water Fund	Sewer Fund	Stormwater Fund	Sanitation Fund	Total FY 2019 Budget
REVENUES							
Property Taxes	\$ 4,001,472	\$ 156,484	\$ -	\$ -	\$ -	\$ -	\$ 4,157,956
Other Taxes	4,438,933	162,000	-	-	-	-	4,600,933
Permits and Fees	1,751,220	-	-	37,000	1,174,000	-	2,962,220
Impact Fees & Spec Cap Fees	223,500	-	195,000	692,000	100,000	-	1,210,500
Intergovernmental Revenue	2,883,030	-	-	-	-	-	2,883,030
Grants	486,000	-	-	-	-	-	486,000
Charges for Services	483,739	-	4,422,500	3,519,000	-	2,725,800	11,151,039
Judgement, Fines & Forfeitures	72,900	-	-	-	-	-	72,900
Miscellaneous Revenues	258,200	5,400	125,800	14,100	13,300	35,400	452,200
Other Sources	-	-	2,300,051	3,644,222	1,458,555	-	7,402,828
Transfers In	-	-	-	-	1,017,658	-	1,017,658
Total Revenue	14,598,994	323,884	7,043,351	7,906,322	3,763,513	2,761,200	36,397,264
EXPENDITURES							
City Commission	158,164						158,164
Administration							
City Manager	678,578						678,578
Finance	228,402						228,402
Professional Services	274,000						274,000
Administrative Support	1,445,010						1,445,010
Customer Service	391,112						391,112
Communications & Marketing	385,415						385,415
Facility Maintenance	809,979						809,979
Planning & Code Enforcement							
Comprehensive Planning	327,650						327,650
Building Department	306,566						306,566
Law Enforcement/Public Safety							
Law Enforcement	3,561,960						3,561,960
Fire	2,125,456						2,125,456
Public Works							
Public Works Administration	340,874						340,874
Street	2,083,650						2,083,650
Fleet Maintenance	238,309						238,309
Water Services	-		4,893,105				4,893,105
Sewer Services	-			6,457,860			6,457,860
Stormwater	-				3,158,056		3,158,056
Sanitation	-					1,863,537	1,863,537
Library	353,074						353,074
Community Services							
Community Services Admin.	1,817,222						1,817,222
Animal Shelter	341,375						341,375
Community Redevelopment	233,541	292,965					526,506
Debt Service	1,419,283	-	522,491	1,238,477	230,248	-	3,410,498
Other Uses							
Transfers Out	-		1,017,658	-			1,017,658
Indirect Allocation Transfers	(1,671,915)	-	681,833	254,820	306,001	429,261	0
Total Expenditures	15,847,705	292,965	7,115,087	7,951,156	3,694,305	2,292,798	37,194,017
▶ Change in Fund Balance	\$ (1,248,712)	\$ 30,919	\$ (71,736)	\$ (44,834)	\$ 69,208	\$ 468,402	\$ (796,753)
Estimated Beginning Fund Balance	5,843,281	549,858	14,986,492	13,004,131	4,253,174	3,548,602	42,185,539
Estimated Ending Fund Balance	4,594,569	580,778	14,914,756	12,959,297	4,322,382	4,017,004	41,388,786

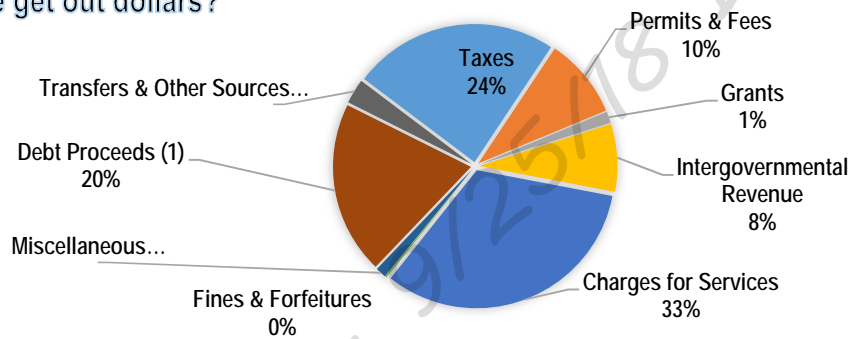
The use of General Fund Reserves includes prior year Infrastructure Surtax debt proceeds of \$603,599 and prior year impact fee reserves of \$300,000 and ▶ \$170,000 for the Fire Station Renovation and for construction of a traffic round-about, respectively. Consequently, \$1,073,599 of the reduction of General Fund balance does not use current year resources.



City Wide Revenue

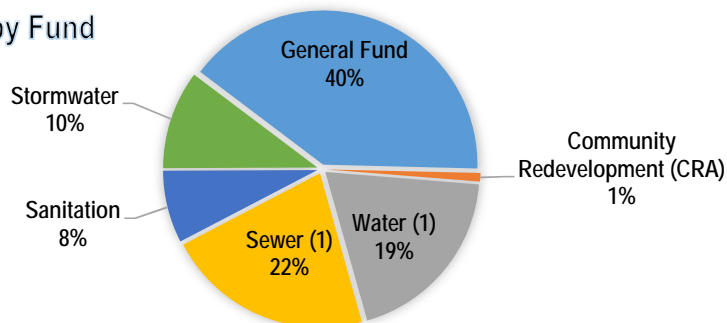
Funding Sources	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Amended Budget	FY 2019 Budget
Taxes	6,354,290	6,483,290	7,804,786	8,590,399	8,758,889
Permits & Fees	2,691,770	3,641,021	3,319,922	3,380,811	3,422,720
Grants	209,222	117,161	1,291,906	761,609	486,000
Intergovernmental Revenue	2,312,123	2,432,899	2,574,616	2,778,310	2,883,030
Charges for Services	9,852,686	10,219,968	10,930,826	11,270,550	11,901,039
Fines & Forfeitures	44,857	70,375	85,041	60,700	72,900
Miscellaneous Revenue	253,825	2,646,203	798,181	532,097	452,200
Debt Proceeds (1)	-	-	3,910,000	16,262,000	7,358,944
Transfers & Other Sources	365,924	316,096	751,222	1,520,333	1,061,542
Total Funding Sources	22,084,697	25,927,012	31,466,500	45,156,809	36,397,264

Where do we get our dollars?



Revenue by Fund	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Amended Budget	FY 2019 Budget
General Fund	10,765,422	11,586,439	17,896,471	20,848,034	14,598,994
Community Redevelopment (CRA)	298,741	291,940	303,962	304,692	323,884
Water (1)	3,950,091	5,477,988	4,817,297	8,265,000	7,043,351
Sewer (1)	3,648,451	5,077,119	4,451,548	10,895,750	7,906,322
Sanitation	2,581,108	2,699,330	2,757,685	2,797,800	2,761,200
Stormwater	840,885	794,196	1,239,537	2,045,533	3,763,513
Total Funding Sources	22,084,699	25,927,012	31,466,500	45,156,809	36,397,264

FY 2019 Budget Revenues by Fund



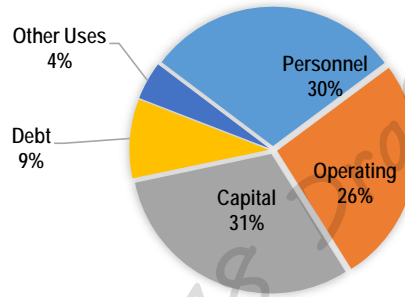
(1) The FY 2019 budget includes State Revolving Fund debt proceeds of \$9,072,000 that are carried over from the FY 2018 budget.



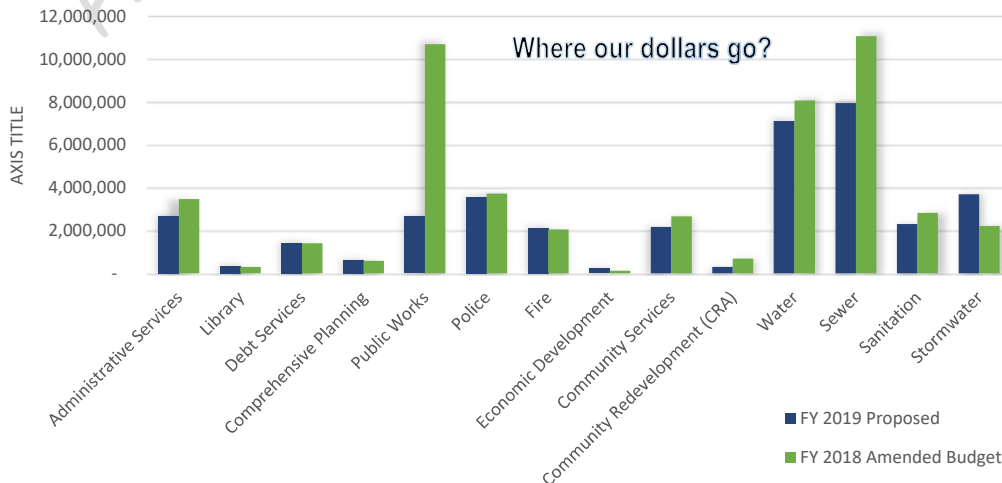
City Wide Expenditures

By Type of Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Amended Budget	FY 2019 Budget
Personnel	8,900,014	9,654,732	8,857,530	9,673,981	10,987,486
Operating	7,322,465	7,636,937	8,043,946	8,623,505	9,758,645
Capital	314,149	1,039,105	3,246,742	24,612,067	11,400,144
Debt	1,379,397	1,033,087	1,175,961	3,316,264	3,410,498
Other Uses	795,193	650,668	1,855,992	2,488,564	1,637,243
Total Expenditures	18,711,218	20,014,529	23,180,172	48,714,381	37,194,017

Where do our dollars go?



By Department (Function)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Amended Budget	FY 2019 Proposed
Administrative Services	1,962,580	1,866,771	2,732,852	3,457,410	2,698,745
Library	232,039	231,062	303,925	305,313	353,074
Debt Services	404,201	386,992	453,255	1,409,211	1,419,283
Comprehensive Planning	480,069	512,070	526,583	579,358	634,216
Public Works	1,222,431	1,612,233	3,564,954	10,698,182	2,662,833
Police	2,852,445	2,824,562	2,987,890	3,725,273	3,561,960
Fire	1,342,819	1,358,098	1,410,687	2,040,898	2,125,456
Economic Development	-	21,394	41,119	123,468	233,541
Community Services	1,425,637	1,583,638	1,650,511	2,654,261	2,158,597
Community Redevelopment (CRA)	198,390	410,850	381,839	689,652	292,965
Water	2,637,529	2,766,029	2,740,421	8,071,513	7,115,087
Sewer	3,147,499	2,918,199	3,010,537	11,063,408	7,951,156
Sanitation	2,277,861	2,123,653	2,712,193	2,821,986	2,292,798
Stormwater	527,718	539,674	663,404	2,205,811	3,694,305
Total Expenditures by Dept. (Function)	18,711,219	19,155,225	23,180,170	49,845,744	37,194,017



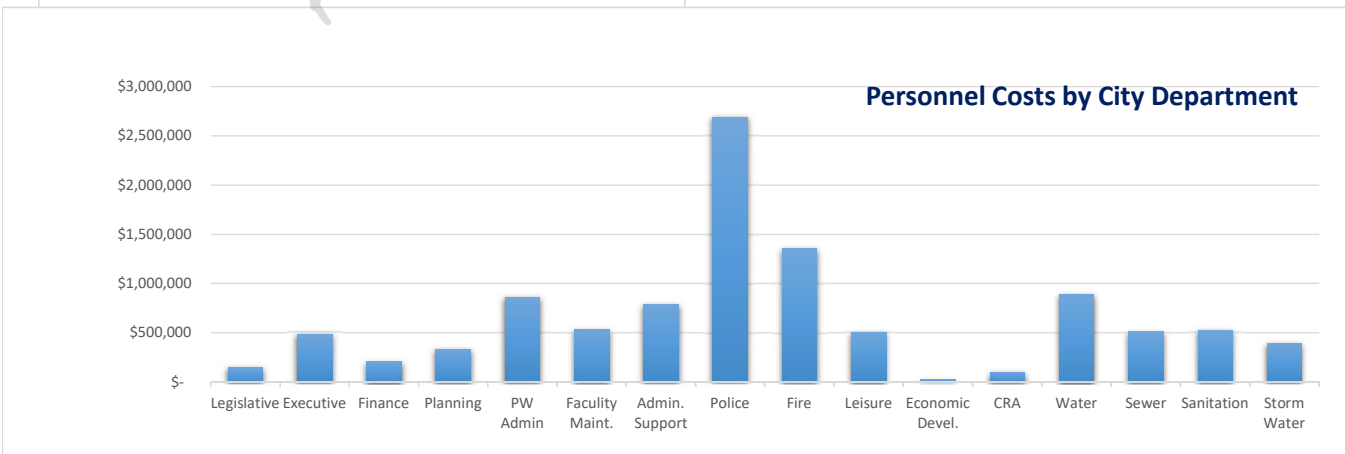
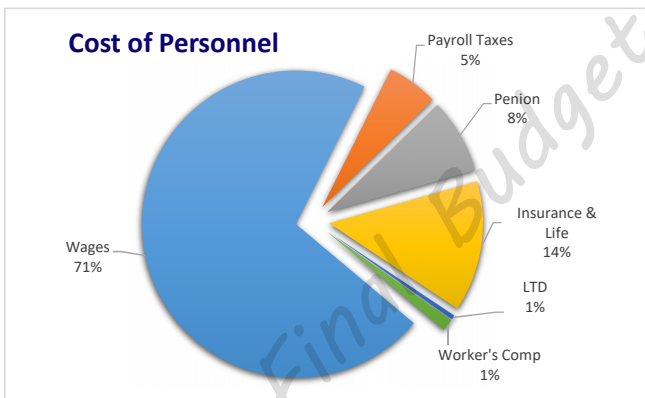


Personnel Costs Summary (excluding over-time)

Department	Full-Time Equivalent Position Count	Wages	Wages - Police	Wages - Fire	Incentive Pay / Stipends	FICA & Medicare	Penion - Gen	Penion - Police	Pension - Fire	Insurance & Life	LTD	Worker's Comp	Total Dept.	
														5120-00
511	Legislative	5.0	\$ 77,400		\$ -	\$ 4,915	\$ -			\$ 68,049	\$ -	\$ -	\$ 150,364	
512	Executive	6.0	395,936		9,000	30,703	71,741			43,546	2,733	2,019	555,678	
513	Finance	2.5	141,318		-	10,542	25,037			29,203	954	148	207,202	
515	Planning	4.0	191,313		-	14,478	33,894			31,987	1,291	687	273,650	
524	--Building Dept.	1.0	34,044		-	2,431	6,031			15,442	230	38	58,216	
516	PW Admin	3.0	197,138		-	14,578	34,926			41,919	1,331	4,482	294,374	
541	--Streets	6.0	248,488		-	18,565	31,014			53,418	1,677	10,976	364,138	
549	--Fleet Mgt	3.0	144,266		-	10,617	8,078			38,099	974	1,425	203,459	
518	Faculity Maint.	7.0	230,492		-	17,429	40,835			52,763	1,556	4,904	347,979	
519	Admin. Support	2.5	126,114		-	9,634	22,343			21,661	851	132	180,735	
539	--Customer Svc.	5.0	182,218		-	13,830	24,200			20,021	922	151	241,342	
571	--Library	5.0	185,841		-	14,156	23,607			32,006	1,254	205	257,069	
574	--Com & Marketing	2.0	70,508		-	5,309	12,492			19,213	476	78	108,076	
521	Police	46.0	383,645	1,607,474	17,460	150,912	47,379	65,166		372,591	13,334	32,093	2,690,054	
522	Fire	22.0	42,581	997,778	3,720	78,958	7,544		45,394	147,643	7,048	23,490	1,354,156	
572	Community Svcs.	12.0	402,316		-	30,544	54,793			61,116	2,556	7,197	558,522	
576	--Animal Shelter	3.0	117,159		-	8,626	20,757			35,580	791	1,162	184,075	
552	Economic Devel.	0.2	16,287		-	1,190	2,886			4,033	110	35	24,541	
559	CRA	0.8	65,150		-	4,759	11,542			16,133	440	141	98,165	
533	Water	15.0	615,917		-	46,350	93,222			117,637	4,157	11,052	888,335	
535	Sewer	9.0	346,394		-	26,121	61,369			68,711	2,338	5,238	510,171	
534	Sanitation	10.0	342,924		-	25,273	44,291			92,729	2,315	14,180	521,712	
538	Storm Water	8.0	271,888		-	20,519	33,900			49,601	1,835	12,010	389,753	
	Totals	178.0	\$ 4,829,337	\$1,607,474	\$997,778	\$ 30,180	\$ 560,439	\$ 711,881	\$ 65,166	\$ 45,394	\$1,433,101	\$ 49,173	\$ 131,843	\$ 10,461,766

Original 2017 Budget	158.50	4,228,511	1,357,300	911,995		465,715	829,090	118,044	114,494	1,072,781	43,537	123,357	9,264,824
Increase / (Decrease)	19.50	600,826	250,174	85,783	30,180	94,724	(117,209)	(52,878)	(69,100)	360,320	5,636	8,486	1,196,942

Increase includes 5 Commission members and their compensation.





Positions by Department / Division

Position Classification		Budget	Change		Budget
General Fund					
512 Executive (City Manager) Department					
City Manager	EX02	1.0	-		1.0
Information Technology Specialist	EX04	1.0	-		1.0
Director of HR	EX05	1.0	-		1.0
Administrative Assistant / IT Supervisor	EX01	1.0	(1.0)	Position Eliminated	-
Special Projects Coordinator	EX07	-	2.0	New	2.0
Attorney		-	1.0	New	1.0
	Total	4.0	2.0		6.0
513 Finance Department					
Deputy Finance Director	AD01	1.0	-		1.0
Accounting Specialist	AD08	1.0	-		1.0
Administrative Clerk	AD11	-	0.5	New	0.5
	Total	2.0	0.5		2.5
518 Facility Maintenance Department					
Director of Facilities Maintenance	LS01	-	1.0	Moved from Comm. Svcs.	1.0
Maintenance Specialist	LS03	-	2.0	Moved from Comm. Svcs.	2.0
Maintenance Specialist II	LS09	-	2.0	Moved from Comm. Svcs.	2.0
Crew Leader	LS11	-	2.0	Moved from Comm. Svcs.	2.0
	Total	-	7.0		7.0
519 Administrative Support Services Department					
Deputy City Clerk/Director of Admin. Svcs.	AD09	1.0	-		1.0
Procurement Specialist	AD10	1.0	-		1.0
Administrative Clerk	AD11	-	0.5	New	0.5
		2.0	0.5		2.5
574 Communications & Marketing Division					
Communications & Marketing Coordinator	AD12	-	1.0	Moved from Comm. Svcs.	1.0
	AD13	-	1.0	New	1.0
	Total	-	2.0		2.0
539 Customer Service Division					
Customer Service Representative	WA01	-	3.0	Moved from Water Dept.	3.0
Customer Service Supervisor	WA09	-	1.0	New	1.0
Senior Customer Service Representative	WA19	-	1.0	New	1.0
	Total	-	5.0		5.0



Positions by Department / Division

Position Classification		Budget	Change		Budget
571 Library Division					
Manager	LI02	1.0	-		1.0
Library Specialist	LI04	2.0	1.0		3.0
Library Specialist - Part time	LI01	0.5	0.5	New	1.0
	Total	3.5	1.5		5.0
515 Comprehensive Planning Department					
Director of Planning & Permits	DP04	1.0	-		1.0
Planning & Permits Specialist	DP07	1.0	-		1.0
Code Enforcement Officer	DP06	1.0	1.0	New	2.0
	Total	3.0	1.0		4.0
524 Protective Inspections Division (Building Dept.)					
Planning & Permits Specialist	PI03	1.0	-		1.0
	Total	1.0	-		1.0
516 Public Works Department Administration					
Director	PW02	1.0	-		1.0
Civil Designer	PW01	1.0	-		1.0
Administration Specialist	PW03	1.0	-		1.0
	Total	3.0	-		3.0
541 Streets Division					
Foreman	ST01	1.0	-		1.0
Field Supervisor II	ST06	1.0	-		1.0
Heavy Equipment Operator I	ST09	-	1.0	New	1.0
Heavy Equipment Operator II	ST10	1.0	-		1.0
Maintenance Worker	ST04	1.0	1.0	New	2.0
	Total	4.0	2.0		6.0
549 Fleet Management Division					
Chief Equipment Mechanic	FM01	1.0	-		1.0
Supervisor	FM03	1.0	-		1.0
Equipment Mechanic	FM02	1.0	-		1.0
	Total	3.0	-		3.0



Positions by Department / Division

Position Classification		Budget	Change		Budget
521 Police Department					
Chief	PD12	1.0	-		1.0
Deputy Chief	PD03	-	1.0	New	1.0
Administrative Assistant	PD01	1.0	-		1.0
Lieutenant	PD09	2.0	-		2.0
Sergeant	PD13	4.0	(1.0)	Reclassified	3.0
Sergeant/Investigator	PD16	1.0	-		1.0
Corporal	PD06	1.0	3.0	1 Reclassified, 2 New	4.0
Officer	PD10	21.0	1.0	New	22.0
Records Clerk	PD11	1.0	-		1.0
Assistant Records Clerk	PD22	1.0	-		1.0
Communication Manager	PD14	1.0	-		1.0
Communication Officer	PD04	6.0	-		6.0
Animal Control Worker I	PD23	1.0	(1.0)	Moved to Animal Shelter	-
Animal Control Officer II	PD15	1.0	(1.0)	Moved to Animal Shelter	-
Animal Control Officer/Supervisor	PD18	1.0	(1.0)	Moved to Animal Shelter	-
School Crossing Guards - (4) Part time	PD07	2.0	-		2.0
Total		45.0	1.0		46.0
522 Fire Department					
Chief	FD90	1.0	-		1.0
Assistant Chief	FD72	-	1.0	Reclassified	1.0
Captain	FD71	2.0	1.0	Reclassified	3.0
Inspector			1.0		1.0
Lieutenant	FD31	3.0	-		3.0
Firefighter	FD00-07	15.0	(3.0)	Reclassified	12.0
Administrative Specialist	FD98	1.0	-		1.0
Total		22.0	-		22.0
571 Community Services Department (Leisure Services)					
Director of Community Services	LS02	1.0	-		1.0
Operations Mgr (Dir of Facilities Maintenance)	LS01	1.0	(1.0)	Moved to Facility Maint.	-
Maintenance Service Worker I	LS03	2.0	(2.0)	Moved to Facility Maint./Water	-
Special Events Coordinator	LS04	1.0	(1.0)	Moved to Comm. & Mark.	-
Recreation Assistant	LS05	3.0	-		3.0
Recreation Coordinator	LS06	1.0	-		1.0
Administration Specialist	LS07	1.0	-		1.0
Maintenance Service Worker II	LS09	2.0	(2.0)	Moved to Facility Maint.	-
Crew Leader	LS11	2.0	(1.0)	Moved to Facility Maint.	1.0
Maintenance Specialists	LS12	5.0	(2.0)		3.0
Specialist (Concessions)		-	1.0	New	1.0
Recreation Assistant (2) Part time	LS13	1.0	-		1.0



Positions by Department / Division

Position Classification		Budget	Change		Budget
	Total	20.0	(8.0)		12.0

576 Animal Shelter Division

Animal Control Worker I	PD23	-	1.0	Moved from Police Dept.	1.0
Animal Control Officer II	PD15	-	1.0	Moved from Police Dept.	1.0
Animal Control Officer/Supervisor	PD18	-	1.0	Moved from Police Dept.	1.0
	Total	-	3.0		3.0

552 Economic Development Department

CRA Director	CR01	0.4	(0.2)	Allocation Change	0.2
	Total	0.4	(0.2)		0.2

CRA Fund

559 Community Redevelopment Agency

CRA Director	CR01	0.6	0.2	Allocation Change	0.8
	Total	0.6	0.2		0.8

Water Fund

533 Water

Foreman	WA02	1.0	-		1.0
Field Supervisor II	WA03	1.0	-		1.0
Meter Reader	WA04	2.0	-		2.0
Administration Specialist	WA05	1.0	-		1.0
Utility Service Worker	WA07	3.0	1.0	Moved from Comm. Svcs.	4.0
Operator Trainee	WA08	-	1.0	Reclassified	1.0
Heavy Equipment Operator I	WA12	1.0	-		1.0
Collection & Distribution Technician	WA14	1.0	-		1.0
Utility Locator	WA15	1.0	-		1.0
Plant Operator A	WA16	2.0	(1.0)	Reclassified	1.0
Operations Supervisor	WA17	1.0	-		1.0
Customer Service Representative	WA01	3.0	(3.0)	Moved to Customer Svc.	-
Utility Billing Clerk	WA18	1.0	(1.0)	Moved to Customer Svc.	-
	Total	18.0	(3.0)		15.0

Sewer Fund

535 Sewer

Operator Trainee	SE01	1.0	-		1.0
Plant Operator A	SE02	1.0	-		1.0
Plant Operator B	SE03	1.0	1.0	Reclassified	2.0
Plant Operator C	SE04	3.0	(1.0)	Reclassified	2.0
UT Maintenance Supervisor	SE05	1.0	-		1.0
Lift Station Mechanic	SE08	2.0	-		2.0
	Total	9.0	-		9.0



Positions by Department / Division

Position Classification		Budget	Change	Budget
Sanitation Fund				
534 Sanitation				
Supervisor	SA05	1.0	-	1.0
Equipment Operator	SA06	9.0	-	9.0
	Total	10.0	-	10.0
Stormwater Fund				
538 Stormwater				
Foreman	SW02	1.0	-	1.0
Equipment Operator	SW03	1.0	-	1.0
Maintenance Worker	SW04	4.0	-	4.0
Heavy Equipment Operator 1	SW05	1.0	-	1.0
Heavy Equipment Operator 2	SW06	1.0	-	1.0
	Total	8.0	-	8.0
Total General Fund FTE Positions		113.5	17.5	131.0
Total Enterprise Funds FTE Positions		45.0	(3.0)	42.0
Total City		158.5	14.5	173.0
(Excluding the Mayor and Commissioners)				

This Schedule includes all positions changes and department re-organization changes made in FY 2018. New staffing to be added in FY 2019 include adding a Special Projects Coordinator in the Executive Department, and changing 3 part-time employees to full-time in the Administrative / Finance, Library and Customer Service Department / Divisions.



GENERAL FUND DEBT

General Fund - Bonds

Fiscal Year	1998 Gas Tax Refunding				2016 Sales Tax Refunding				2017 Sales Surtax Bonds				2018 Sales Surtax Bonds			
	US Bank		Maturity Date		Hancock-Refunded 2005 Sales Tax		Maturity Date		Hancock Bank		Maturity Date		Hancock Bank		Maturity Date	
	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance
Prior to 2013	770,000	687,995	1,457,995	510,000	129,930	26,521	156,451	1,290,780	382,000	75,024	457,024	3,154,000	621,000	132,317	753,317	5,164,000
FY 2013	75,000	23,625	98,625	435,000	134,190	23,880	158,070	1,156,590	390,000	66,643	456,643	2,764,000	637,000	117,629	754,629	4,527,000
FY 2014	80,000	19,750	99,750	355,000	134,190	21,196	155,386	1,022,400	400,000	58,087	458,087	2,364,000	651,000	102,578	753,578	3,876,000
FY 2015	85,000	15,625	100,625	270,000	138,450	18,470	156,920	883,950	408,000	49,323	457,323	1,956,000	668,000	87,185	755,185	3,208,000
FY 2016	85,000	11,375	96,375	185,000	140,580	15,961	156,541	743,370	418,000	40,373	458,373	1,538,000	683,000	71,405	754,405	2,525,000
FY 2017	90,000	7,000	97,000	95,000	144,840	13,605	158,445	598,530	427,000	31,217	458,217	1,111,000	700,000	55,249	755,249	1,825,000
FY 2018	95,000	2,375	97,375	-	144,840	11,071	155,911	453,690	437,000	21,855	458,855	674,000	717,000	38,705	755,705	1,108,000
FY 2019	-	-	-	-	453,690	15,288	468,978	-	674,000	14,748	688,748	-	1,108,000	26,144	1,134,144	-
FY 2020	-	-	-	-	125,670	29,077	154,747	1,420,710	-	-	-	3,910,000	-	-	-	-
FY 2021	-	-	-	-	125,670	29,077	154,747	1,420,710	374,000	90,788	464,788	3,536,000	305,000	82,292	387,292	5,785,000
FY 2022	-	-	-	-	125,670	29,077	154,747	1,420,710	374,000	90,788	464,788	3,536,000	305,000	82,292	387,292	5,785,000
FY 2023	-	-	-	-	125,670	29,077	154,747	1,420,710	374,000	90,788	464,788	3,536,000	305,000	82,292	387,292	5,785,000
FY 2024	-	-	-	-	125,670	29,077	154,747	1,420,710	374,000	90,788	464,788	3,536,000	305,000	82,292	387,292	5,785,000
FY 2025	-	-	-	-	125,670	29,077	154,747	1,420,710	374,000	90,788	464,788	3,536,000	305,000	82,292	387,292	5,785,000
FY 2026 to FY 2030	-	-	-	-	125,670	29,077	154,747	1,420,710	374,000	90,788	464,788	3,536,000	305,000	82,292	387,292	5,785,000
Totals	1,280,000	767,745	2,047,745	-	1,674,180	220,385	1,894,565	-	3,910,000	448,058	4,358,058	-	6,090,000	713,502	6,803,502	-

Fiscal Year	Total General Fund Bonds				General Fund - Note				Total General Fund Debt			
	Principal	Interest	Total	Balance	2004 Capital Impr Note		Maturity Date		Total General Fund Bonds		Maturity Date	
	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance
Prior to 2013	770,000	687,995	1,457,995	510,000	378,425	378,425	421,575	-	1,148,425	687,995	1,836,420	931,575
FY 2013	75,000	23,625	98,625	435,000	57,011	12,256	69,266	364,564	132,011	35,881	167,891	799,564
FY 2014	80,000	19,750	99,750	355,000	58,799	10,468	69,266	306,766	138,799	30,218	169,016	660,766
FY 2015	85,000	15,625	100,625	270,000	60,669	8,598	69,266	245,097	145,669	24,223	169,891	515,097
FY 2016	85,000	25,079	110,079	1,859,180	62,545	6,721	69,266	182,552	147,545	31,800	179,345	2,041,732
FY 2017	217,800	38,612	256,412	5,551,380	64,601	4,781	69,382	117,951	282,401	43,393	325,794	5,669,331
FY 2018	899,670	204,532	1,104,202	10,741,710	66,507	2,759	69,266	51,444	966,177	207,291	1,173,468	10,793,154
FY 2019	1,132,930	233,862	1,366,792	9,608,780	51,444	1,047	52,491	0	1,184,374	234,909	1,419,283	9,608,780
FY 2020	1,161,190	208,152	1,369,342	8,447,590	-	-	-	-	1,161,190	208,152	1,369,342	8,447,590
FY 2021	1,185,190	181,861	1,367,051	7,262,400	-	-	-	-	1,185,190	181,861	1,367,051	7,262,400
FY 2022	1,214,450	154,978	1,369,428	6,047,950	-	-	-	-	1,214,450	154,978	1,369,428	6,047,950
FY 2023	1,241,580	127,739	1,369,319	4,806,370	-	-	-	-	1,241,580	127,739	1,369,319	4,806,370
FY 2024	1,271,840	100,071	1,371,911	3,534,530	-	-	-	-	1,271,840	100,071	1,371,911	3,534,530
FY 2025	1,298,840	71,631	1,370,471	2,235,690	-	-	-	-	1,298,840	71,631	1,370,471	2,235,690
FY 2026 to FY 2030	2,235,690	56,179	2,291,869	-	-	-	-	-	2,235,690	56,179	2,291,869	-
Totals	12,954,180	2,149,690	15,103,870	-	800,000	46,629	846,629	-	13,754,180	2,196,319	15,950,499	-



ENTERPRISE FUNDS DEBT (Excludes State Revolving Fund Loans)

Enterprise Funds - Bonds

Fiscal Year	2011 Capital Impr Bond 3.59% Var. 3,105,000				2014 Capital Impr Bond 3.28% Var. \$ 2,715,000				2015 Capital Impr Rev Bond \$ 2,470,000				2016 Sales Tax Refunding 2.0346% Var \$ 3,930,000			
	Regions		Refunded 1997	5/12/2011	Regions-AWT Plant Filters		11/19/2014		Regions-Partially Refunded 2005		4/9/2015		Hancock-Refunded 2005 Sales Tax		1/29/2016	
	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance
Prior to 2013	315,000	105,497	420,497	2,790,000												
FY 2013	275,000	92,775	367,775	2,515,000												0.5740
FY 2014	285,000	84,375	369,375	2,230,000												
FY 2015	300,000	75,600	375,600	1,930,000		58,610	58,610	2,715,000		13,165	13,165	2,470,000				
FY 2016	300,000	66,600	366,600	1,630,000	-	100,476	100,476	2,715,000	200,000	76,988	276,988	2,270,000		18,465	18,465	2,255,820
FY 2017	310,000	57,450	367,450	1,320,000	-	100,476	100,476	2,715,000	175,000	73,238	248,238	2,095,000	172,200	42,596	214,796	2,083,620
FY 2018	320,000	46,400	366,400	1,000,000	110,000	99,376	209,376	2,605,000	185,000	69,638	254,638	1,910,000	169,330	39,180	208,510	1,914,290
FY 2019	335,000	33,300	368,300	665,000	115,000	97,126	212,126	2,490,000	185,000	65,938	250,938	1,725,000	175,070	35,736	210,806	1,739,220
FY 2020	665,000	13,300	678,300	-	115,000	94,251	209,251	2,375,000	190,000	61,950	251,950	1,535,000	180,810	32,177	212,987	1,558,410
FY 2021					120,000	90,726	210,726	2,255,000	95,000	58,744	153,744	1,440,000	180,810	28,560	209,370	1,377,600
FY 2022					125,000	86,738	211,738	2,130,000	95,000	56,250	151,250	1,345,000	186,550	24,887	211,437	1,191,050
FY 2023					130,000	82,275	212,275	2,000,000	100,000	53,325	153,325	1,245,000	189,420	21,506	210,926	1,001,630
FY 2024					135,000	77,300	212,300	1,865,000	105,000	49,725	154,725	1,140,000	195,160	18,332	213,492	806,470
FY 2025					140,000	71,800	211,800	1,725,000	105,000	45,525	150,525	1,035,000	195,160	14,917	210,077	611,310
FY 2026 to FY 2030					780,000	269,400	1,049,400	945,000	600,000	157,744	757,744	435,000	611,310	20,599	631,909	-
FY 2031 to FY 2035					945,000	97,500	1,042,500	-	435,000	28,156	463,156	-				
Totals	3,105,000	575,297	3,680,297	-	2,715,000	1,326,051	4,041,051	-	2,470,000	810,384	3,280,384	-	2,255,820	296,955	2,552,775	-

Total Enterprise Funds - Bonds Enterprise Funds - Note Total Enterprise Funds Debt

Fiscal Year	2017 Capital Impr Bonds \$ 6,090,000				Hancock-Refunded 2005 Sales Tax 1/31/2017				17th Street Ditch Note 2.55% 3/20/2015				Phoenix Construction- 30 Years 8/25/2015			
	Water & Sewer		Maturity Date	12/1/2032	Stormwater		Maturity Date	3/20/2047	Principal		Interest		Total		Balance	
	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance
Prior to 2013					315,000	105,497	420,497	2,790,000					315,000	105,497	420,497	2,790,000
FY 2013					275,000	92,775	367,775	2,515,001					275,000	92,775	367,775	2,515,001
FY 2014					285,000	84,375	369,375	2,230,000					285,000	84,375	369,375	2,230,000
FY 2015					300,000	147,375	447,375	7,115,000					300,000	147,375	447,375	7,115,000
FY 2016					500,000	262,528	762,528	8,870,820					500,000	262,528	762,528	8,870,820
FY 2017					657,200	321,865	979,065	14,303,620	41,563	47,210	88,772	3,678,437	698,763	369,075	1,067,837	17,982,057
FY 2018	560,000	137,525	697,525	5,530,000	1,344,330	392,118	1,736,448	12,959,290	84,730	92,814	177,544	3,593,707	1,429,060	484,932	1,913,992	16,552,997
FY 2019	550,000	126,425	676,425	4,980,000	1,360,070	358,524	1,718,594	11,599,220	86,916	90,628	177,545	3,506,791	1,446,986	449,152	1,896,139	15,106,011
FY 2020	560,000	115,325	675,325	4,420,000	1,710,810	317,003	2,027,813	9,888,410	89,159	88,386	177,545	3,417,632	1,799,969	405,388	2,205,357	13,306,042
FY 2021	295,000	106,775	401,775	4,125,000	690,810	284,804	975,614	9,197,600	91,459	86,086	177,545	3,326,173	782,269	370,890	1,153,159	12,523,773
FY 2022	305,000	100,775	405,775	3,820,000	711,550	268,650	980,200	8,486,050	93,819	83,726	177,545	3,232,354	805,369	352,375	1,157,744	11,718,404
FY 2023	305,000	94,675	399,675	3,515,000	724,420	251,781	976,201	7,761,630	96,239	81,305	177,545	3,136,115	820,659	333,086	1,153,746	10,897,745
FY 2024	315,000	88,318	403,318	3,200,000	750,160	233,675	983,835	7,011,470	98,722	78,822	177,545	3,037,393	848,882	312,497	1,161,379	10,048,863
FY 2025	325,000	81,435	406,435	2,875,000	765,160	213,677	978,837	6,246,310	101,269	76,275	177,545	2,936,123	866,429	289,952	1,156,382	9,182,433
FY 2026 to FY 2030	1,725,000	246,900	1,971,900	1,150,000	3,716,310	694,642	4,410,952	2,530,000	546,913	74,871	621,784	2,389,211	4,263,223	769,513	5,032,736	4,919,211
FY 2031 to FY 2035	1,150,000	91,485	1,241,485	-	2,530,000	217,141	2,747,141	-	621,200		621,200	1,768,011	3,151,200	217,141	3,368,342	1,768,011
FY 2036 to FY 2047					-	-	-	-	1,768,011	806,216	2,574,227	-	1,768,011	806,216	2,574,227	-
Totals	6,090,000	1,237,744	7,327,744	-	16,635,820	4,246,430	20,882,250	-	3,720,000	1,606,341	5,326,340	-	20,355,820	5,852,770	26,208,590	-

Enterprise Funds Debt by Fund

Fiscal Year	Water Fund (401)				Sewer Fund (402)				Stormwater Fund (404)				Sanitation Fund (405)			
	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance
Prior to 2013	-	-	-	-	315,000	105,497	420,497	2,790,000								
FY 2013	-	-	-	0	275,000	92,775	367,775	2,515,000								
FY 2014	-	-	-	-	285,000	84,375	369,375	2,230,000								
FY 2015	-	6,583	6,583	1,235,000	300,000	140,793	440,793	5,880,000								
FY 2016	100,000	42,002	142,002	1,563,606	400,000	220,526	620,526	7,307,214								
FY 2017	120,218	68,765	188,983	4,488,388	536,982	253,100	790,082	9,815,232	41,563	47,210	88,772	3,678,437				
FY 2018	404,673	111,025	515,698	4,083,715	939,657	281,093	1,220,750	8,875,575	84,730	92,814	177,544	3,593,707				
FY 2019	400,763	102,971	503,734	3,682,952	959,307	255,553	1,214,860	7,916,268	86,916	90,628	177,545	3,506,791				
FY 2020	409,354	94,751	504,105	3,273,598	1,301,456	222,251	1,523,707	6,614,812	89,159	88,386	177,545	3,417,632				
FY 2021	229,354	88,186	317,540	3,044,244	461,456	196,618	658,075	6,153,356	91,459	86,086	177,545	3,326,173				
FY 2022	235,445	83,241	318,686	2,808,800	476,106	185,408	661,514	5,677,251	93,819	83,726	177,545	3,232,354				
FY 2023	238,490	78,086	316,576	2,570,310	485,930	173,695	659,625	5,191,320	96,239	81,305	177,545	3,136,115				
FY 2024	247,080	72,504	319,585	2,323,229	503,080	161,170	664,250	4,688,241	98,722	78,822	177,545	3,037,393				
FY 2025	252,080	66,314	318,395	2,071,149	513,080	147,363	660,442	4,175,161	101,269	76,275	177,545	2,936,123				
FY 2026 to FY 2030	1,278,649	206,236	1,484,885	792,500	2,437,661	488,407	2,926,068	1,737,500	546,913	74,871	621,784	2,389,211				
FY 2031 to FY 2035	792,500	59,821	852,321	-	1,737,500	157,321	1,894,821	-	621,200		621,200	1,768,011				
FY 2036 to FY 2047	-	-	-	-	-	-	-	-	1,768,011	806,216	2,574,227	-				
Totals	4,708,606	1,080,485	5,789,091	-	11,927,214	3,165,945	15,093,159	-	3,720,000	1,606,341	5,326,340	-				



Capital Assets Budgeted

Department	Description	Cost Estimate
Administration		
512 Executive	Munis HR module ESS update, Lobby kiosk for applicants & employees	10,500
513 Finance	MICA Printer	1,800
574 Communications	Camera for events, mini-go, Ipad	5,000
518 Facility Maintenance	Breakroom, storage, playground equipment,	150,000
519 Facility Maintenance	Bucket Truck (50%)	27,500
539 Customer Service	Computers	5,200
Total Administration		200,000
Library		
571 Library	Computers	18,000
	Books and Publications	22,200
Total Library		40,200
Public Works		
541 Streets	Paving & 1/2 cent project carryover	976,500
	Crew Cab Truck	35,000
	Bucket Truck (50%)	27,500
	Colorado Roundabout (Traffic Impact Fees)	170,000
Total Public Works		1,209,000
Police		
521 Police	2019 Ford Interceptor patrol vehicle (3)@ 30,000.00	90,000
	Watch guard vehicle camera system (3@ 5,000.00)	15,000
	Boat (50%)	15,000
Total Police		120,000
522 Fire	Gear Washer / Dryer	5,000
	Bunker Gear	28,000
	SUV	46,000
	Computers	8,000
	Fire Station Renovation (Fire Impact Fees)	300,000
	Old #1 Fire Truck Restoration	20,000
	Rescue Saw	3,000
	CPR Mannequin Kit	5,000
	Boat (50%)	15,000
Total Fire		430,000
Economic Development		
552 Economic Development	House on Pennsylvania	150,000
Total Economic Devel.		150,000



Capital Assets Budgeted

Community Services

572 Community Services	Football field (Project with Raiders Football)	100,000
	Splash Pads	10,000
	Equipment	28,000
Total Community Svcs.		138,000

Animal Shelter

576 Animal Shelter	Truck	30,000
Total Shelter		30,000

Water

533 Water	State Revolving Fund Loan Improvements Carry-over	2,291,600
	Mini excavator/ trailer /truck	125,000
	Meter radio read program	130,000
	Paint Ground Storage Tank & Building	50,000
	Well #4 capacity maintenance	65,000
	Replace meter reader truck #10	20,000
	Mowatt Highland water main loop Inverness @ East ave.	150,000
	Replace Airman air compressor	22,000
	Well Meter replacement	10,000
Total Water		2,863,600

Sewer

535 Sewer	State Revolving Fund Loan Improvements Carry-over	3,608,789
535 Sewer	Lab centerfuge for AWT operations	2,000
536 Sewer	Mini excavator/ trailer /truck	125,000
539 Sewer	Re-use system upgrades Scada	65,000
Total Sewer		3,800,789

Sanitation

534 Sanitation	Household Garbage Cans	20,000
Total Sanitation		20,000

Stormwater

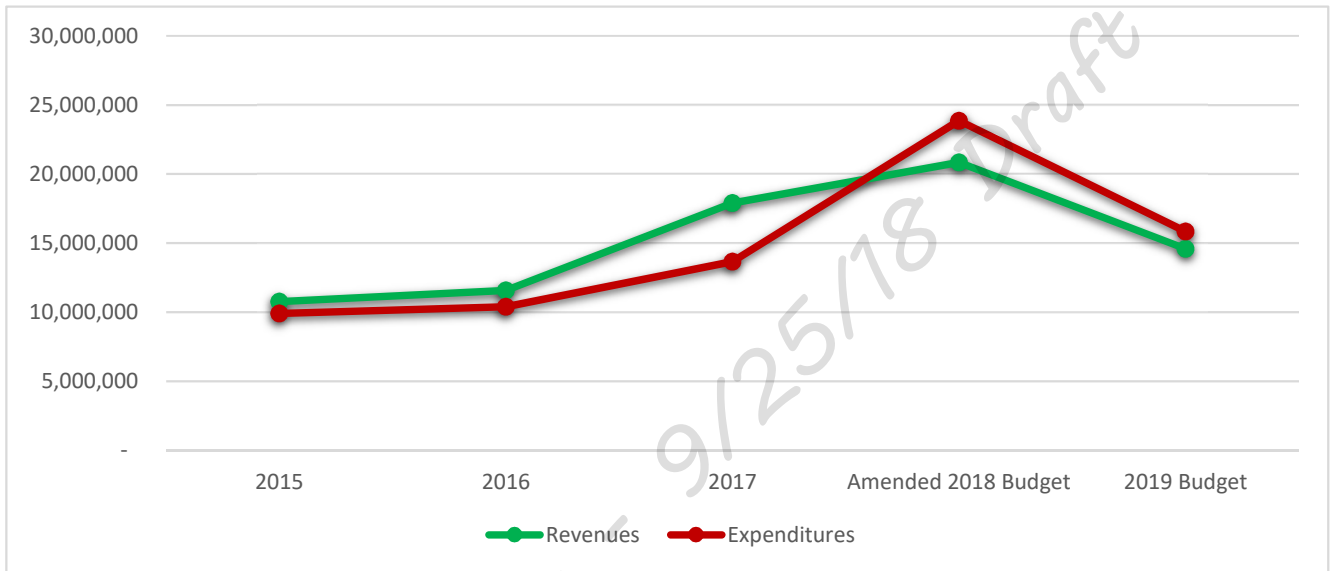
538 Stormwater	Slip-lining pipes	150,000
	Infrastructure Improvements - 17 Street Ditch	1,458,555
	Kubota Bushhog	40,000
	DOT 17th Drainage project	750,000
Total Stormwater		2,398,555

Total City		11,400,144
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General Fund Balance Summary and Trend

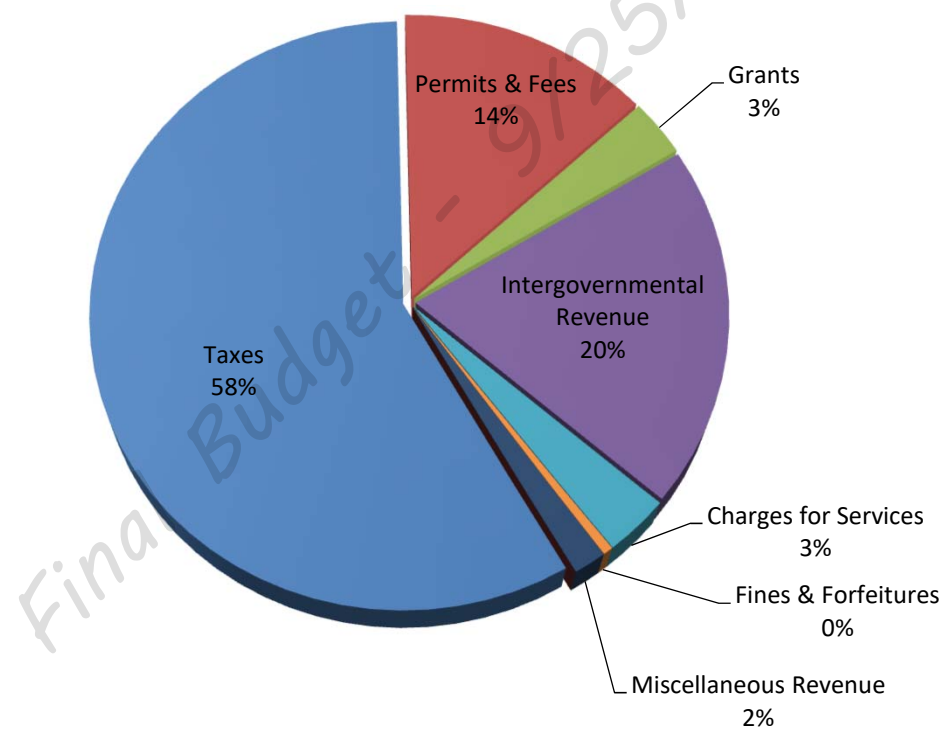
Fiscal Year	Revenues	Expenditures	Increase / (Decrease)	Fund Balance	% of Exp.
2015	10,765,422	(9,922,222)	843,200	3,442,941	34.7%
2016	11,586,439	(10,396,818)	1,189,621	4,632,562	44.6%
2017	17,896,471	(13,671,775)	4,224,696	8,857,258	64.8%
Amended 2018	20,848,034	(23,862,011)	(3,013,977)	5,843,281	24.5%
Budget 2019	14,598,994	(15,847,705)	(1,248,712)	4,594,569	29.0%





GENERAL FUND REVENUE BY SOURCE

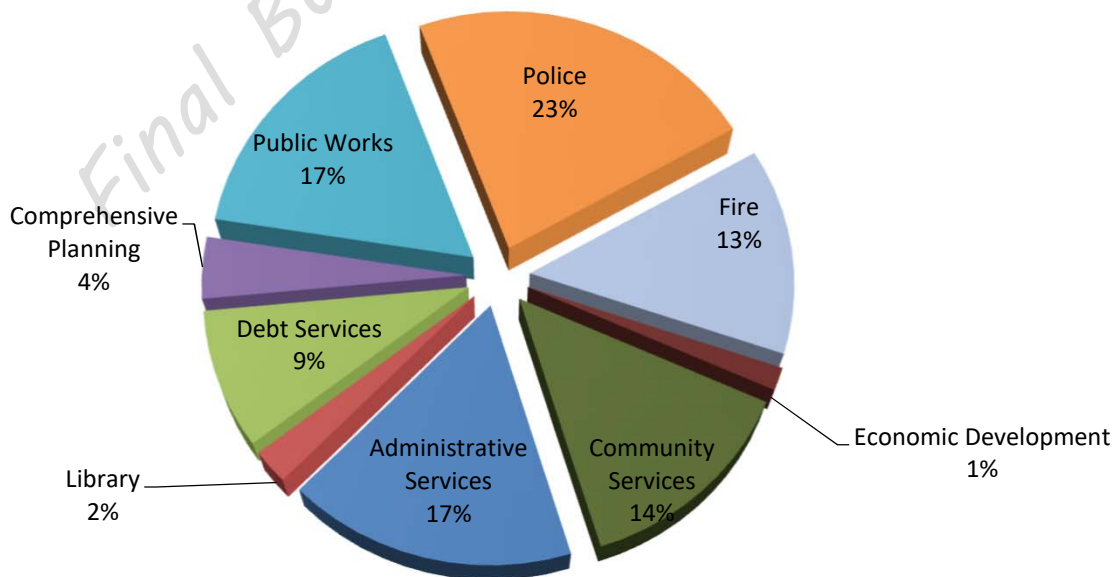
Funding Sources	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Amended Budget	FY 2019 Proposed
Taxes	6,055,987	6,192,171	7,504,413	8,291,107	8,440,404
Permits & Fees	1,700,439	2,127,799	1,910,437	1,968,811	1,974,720
Grants	118,596	88,786	719,706	761,609	460,000
Intergovernmental Revenue	2,312,123	2,432,899	2,574,616	2,778,310	2,883,030
Charges for Services	326,815	431,345	476,779	478,450	483,739
Fines & Forfeitures	44,857	70,375	85,041	60,700	72,900
Miscellaneous Revenue	206,603	243,063	715,478	419,047	240,200
Debt Proceeds	-	-	3,910,000	6,090,000	-
Total Funding Sources	10,765,420	11,586,439	17,896,471	20,848,034	14,554,993





GENERAL FUND EXPENDITURES BY FUNCTION

Funding Sources	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Amended Budget	FY 2019 Budget
Legislative	93,432	97,718	96,040	149,513	158,164
Executive	421,914	453,365	452,059	440,931	678,578
Finance	292,743	303,370	364,994	207,127	228,402
Professional Services	347,135	360,604	391,959	609,111	274,000
Debt Service	404,201	386,992	453,255	1,409,211	1,419,283
Facility Maintenance	-	-	-	-	809,979
Administrative Support Services	807,357	651,715	1,427,801	2,050,728	1,445,010
Customer Service	-	-	-	-	391,112
Marketing and Communications	-	-	-	-	385,415
Library	232,039	231,062	303,925	305,313	353,074
Comprehensive Planning	252,382	232,447	229,108	278,384	327,650
Building Department	227,687	279,623	297,475	300,974	306,566
Public Works Admin	329,607	355,489	321,014	339,055	340,874
Streets	660,188	1,052,059	3,035,816	10,125,271	2,083,650
Fleet Maintenance	232,636	204,684	208,124	233,856	238,309
Police	2,852,445	2,824,562	2,987,890	3,725,273	3,561,960
Fire	1,342,819	1,358,098	1,410,687	2,040,898	2,125,456
Economic Development	-	21,394	41,119	123,468	233,541
Community Services	1,425,637	1,583,638	1,650,511	2,654,261	1,817,222
Animal Shelter	-	-	-	-	341,375
Indirect Recovery	-	-	-	(1,131,363)	(1,671,915)
Total Funding Uses	9,922,222	10,396,818	13,671,775	23,862,011	15,847,705





General Fund Summary of Revenues, Expenditures, and Changes in Fund Balance

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Amended Budget	2018 Actual as of 6/30/18	2019 Budget	\$ Change Amended Budget to Proposed Budget	% Change Amended Budget to Proposed Budget
Funding Sources								
Taxes	6,055,987	6,192,171	7,504,413	8,291,107	6,785,527	8,440,405	149,298	1.8%
Permits & Fees	1,700,439	2,127,799	1,910,437	1,968,811	1,311,203	1,974,720	5,909	0.3%
Grants	118,596	88,786	719,706	761,609	30,000	486,000	(275,609)	-36.2%
Intergovernmental Revenue	2,312,123	2,432,899	2,574,616	2,778,310	1,855,517	2,883,030	104,720	3.8%
Charges for Services	326,815	431,345	476,779	478,450	219,937	483,739	5,289	1.1%
Fines & Forfeitures	44,857	70,375	85,041	60,700	42,279	72,900	12,200	20.1%
Miscellaneous Revenue	206,605	243,063	715,478	419,047	338,858	258,200	(160,847)	-38.4%
Debt Proceeds	-	-	3,910,000	6,090,000	6,090,000	-	(6,090,000)	-100.0%
Total General Fund Sources	10,765,422	11,586,439	17,896,471	20,848,034	16,673,321	14,598,994	(6,249,041)	-30.0%
Funding Uses								
Legislative	93,432	97,718	96,040	149,513	94,046	158,164	8,651	5.8%
Executive	421,914	453,365	452,059	440,931	334,058	678,578	237,647	53.9%
Finance	292,743	303,370	364,994	207,127	148,744	228,402	21,275	10.3%
Professional Services	347,135	360,604	391,959	609,111	426,624	274,000	(335,111)	-55.0%
Debt Service	404,201	386,992	453,255	1,409,211	922,318	1,419,283	10,072	0.7%
Facility Maintenance	-	-	-	-	-	809,979	809,979	100.0%
Administrative Support Services	807,357	651,715	1,427,801	2,050,728	1,143,830	1,445,010	(605,718)	-29.5%
Customer Service	-	-	-	-	-	391,112	391,112	100.0%
Marketing and Communications	-	-	-	-	-	385,415	385,415	100.0%
Library	232,039	231,062	303,925	305,313	249,344	353,074	47,761	15.6%
Comprehensive Planning	252,382	232,447	229,108	278,384	189,784	327,650	49,266	17.7%
Building Department	227,687	279,623	297,475	300,974	183,847	306,566	5,592	1.9%
Public Works Admin	329,607	355,489	321,014	339,055	251,533	340,874	1,819	0.5%
Streets	660,188	1,052,059	3,035,816	10,125,271	6,618,015	2,083,650	(8,041,621)	-79.4%
Fleet Management	232,636	204,684	208,124	233,856	179,860	238,309	4,453	1.9%
Police	2,852,445	2,824,562	2,987,890	3,725,273	2,879,008	3,561,960	(163,313)	-4.4%
Fire	1,342,819	1,358,098	1,410,687	2,040,898	1,329,135	2,125,456	84,558	4.1%
Economic Development	-	21,394	41,119	123,468	64,152	233,541	110,073	89.2%
Community Services	1,425,637	1,583,638	1,650,511	2,654,261	1,924,755	1,817,222	(837,039)	-31.5%
Animal Shelter	-	-	-	-	-	341,375	341,375	100.0%
Indirect Recovery	-	-	-	(1,131,363)	(848,522)	(1,671,915)	(540,552)	47.8%
Total General Fund Uses	9,922,222	10,396,818	13,671,775	23,862,011	16,090,531	15,847,705	(8,014,306)	-33.6%
Change in Fund Balance	843,200	1,189,621	4,224,696	(3,013,977)	582,790	(1,248,712)		
Beginning Fund Balance	2,599,741	3,442,941	4,632,562	8,857,258	5,843,281	5,843,281		
Ending Fund Balance	3,442,941	4,632,562	8,857,258	5,843,281	6,426,071	4,594,569		



ACCT		2017 Actual	2018 Budget Amended	2019 Proposed	\$ Change Prior Year	% Change
General Fund Revenue						
Taxes						
4311-00	Ad Valorem Tax -3.900 millage rate	3,921,808	3,991,316	4,157,956	166,640	4.2%
4311-01	CRA Ad Valorem Taxes	(134,124)	(138,547)	(156,484)	(17,937)	12.9%
4312-41	Local Option 6¢ Fuel Tax	290,371	306,516	304,946	(1,570)	-0.5%
4312-62	Local Infrastructure Surtax	1,179,308	1,842,000	1,841,914	(87)	0.0%
4314-10	Utility Tax Electrical	1,476,405	1,464,000	1,494,000	30,000	2.0%
4314-40	Utility Tax Gas	59,701	62,000	71,000	9,000	14.5%
4315-00	Communications Services Tax	598,047	639,822	602,073	(37,749)	-5.9%
4316-00	Local Business Tax	112,897	124,000	125,000	1,000	0.8%
	Total Taxes	7,504,413	8,291,107	8,440,405	149,298	1.8%
Permits & Fees						
4321-02	Certification Card Fee	1,206	801	1,100	299	37.3%
4322-01	Permit Fee Building	177,716	192,600	193,000	400	0.2%
4322-02	Permit Fee Electrical	35,780	39,000	39,000	-	0.0%
4322-03	Permit Fee Gas	1,072	1,200	1,500	300	25.0%
4322-04	Permit Fee Mechanical	18,540	18,000	18,000	-	0.0%
4322-05	Permit Fee Plumbing	19,717	21,000	23,000	2,000	9.5%
4322-07	Permit Fee Roofing	24,617	24,500	29,000	4,500	18.4%
4322-08	Permit Fee Fire Suppression	4,371	4,600	4,400	(200)	-4.3%
4322-09	Permit Fee Surcharge	7,096	7,500	7,500	-	0.0%
4323-10	Franchise Fee Electrical	1,359,075	1,365,000	1,365,000	-	0.0%
4323-40	Franchise Fee Gas	33,962	37,000	40,500	3,500	9.5%
4324-10	Impact Fees, Police	37,425	46,000	46,000	-	0.0%
4324-11	Impact Fees, Fire	40,024	48,000	48,000	-	0.0%
4324-30	Impact Fees, Transportation	41,550	63,000	-	(63,000)	-100.0%
	Multi-modal Mobility Fees	-	-	63,500		
4324-60	Impact Fees, Culture/Recreation	71,987	66,000	66,000	-	0.0%
4329-00	Other Permits & Fees	11,917	4,000	4,000	-	0.0%
4329-01	Animal Registration	-	-	120	120	0.0%
4329-02	Comp Plan Amendments	7,070	8,400	10,000	1,600	19.0%
4329-03	Variance Fee	1,210	2,410	3,300	890	36.9%
4329-06	Permit Fee Land Clearing	1,500	4,500	4,000	(500)	-11.1%
4329-07	Tree Replacement Fee	9,500	10,000	2,500	(7,500)	-75.0%
4329-08	Animal Adoption Fee	5,103	5,300	5,300	-	0.0%
	Total Licenses & Permits	1,910,437	1,968,811	1,974,720	(57,591)	0.3%



ACCT	2017 Actual	2018 Budget Amended	2019 Proposed	\$ Change Prior Year	% Change	
Intergovernmental Revenue						
4331-03-1710	Bay County RESTORE Act	-	450,000	450,000	-	0.0%
4331-40-40	Florida Boater Impr Grt / Porter Park	200,000	-	-	-	0.0%
4331-09-41	FRDAP Sheffield Park Improvement Gr	43,196	-	-	-	0.0%
4331-09-42	FRDAP Sheffield Park Improvement Gr	49,964	89,100	-	(89,100)	-100.0%
4331-19	JAG Direct Funds	4,050	5,000	36,000	31,000	620.0%
4331-22	DOJ Bullet Proof Vest Grant	1,794	-	-	-	0.0%
4331-32-328	JAG County Funds	10,200	10,000	-	(10,000)	100.0%
4331-44-082	FDEP Kinsaul Pk Shoreline Stabilizator	-	30,000	-	(30,000)	-100.0%
4331-45-035	Multi-Modal Mobility Plan Asst	24,169	-	-	-	0.0%
4331-86-105	FEMA Flood 710 Kentucky Ave	201,094	64,949	-	(64,949)	-100.0%
4331-89-080	FDOT Grant Click It Wrap	3,000	-	-	-	0.0%
4331-90-081	FDOT Sun Trail Rails to Trail	182,240	112,560	-	(112,560)	-100.0%
4335-12	Municipal Revenue Sharing Sales Tax	568,172	623,000	685,900	62,900	10.1%
4335-14	Mobile Home License Tax	67	110	120	10	9.1%
4335-15	Alcohol Beverage License Tax	5,356	5,400	5,300	(100)	-1.9%
4335-18	State Half Cent Sales Tax	1,817,598	1,979,000	1,979,636	636	0.0%
4335-20	Fire Supplemental Compensation	4,320	4,600	4,600	-	0.0%
4335-43	Fuel Tax Refunds & Credits	882	1,200	1,900	700	58.3%
4335-44	Municipal Revenue Sharing .08 Fuel Ta	178,221	165,000	205,574	40,574	24.6%
Total Intergovernmental Revenue		3,294,322	3,539,919	3,369,030	(170,889)	-4.8%
Charges For Services						
4341-90	Plan Review, Inspections	45,505	45,000	45,000	-	0.0%
4341-91	Reinspection Fees	385	390	600	210	53.8%
4341-94	Plan/Plat Review, Planning	15,400	16,000	12,000	(4,000)	-25.0%
4342-02	S.R.O. Police Services	33,835	55,000	55,000	-	0.0%
4342-03	False Alarm Fees	-	40	100	60	150.0%
4342-04	Police/Fire Services	17,877	18,000	18,000	-	0.0%
4342-06	Fire Inspection Fees	27,800	15,000	15,000	-	0.0%
4342-07	Plan Review, Fire	51,407	20,000	20,000	-	0.0%
4344-90	D.O.T. Maintenance Contracts	114,812	117,000	121,539	4,539	3.9%
4346-01	Animal Cremation Services	2,090	2,800	3,200	400	14.3%
4347-10	Library Card Fees	2,566	2,700	3,200	500	18.5%
4347-20	Registration Fees, Baseball	82,035	80,000	75,000	(5,000)	-6.3%
4347-21	Registration Fees, Basketball	49,970	41,000	35,000	(6,000)	-14.6%
4347-23	Registration Fees, Flag Football	-	19,625	18,000	(1,625)	-8.3%
4347-24	Sponsorships, Baseball	6,032	8,000	8,500	500	6.3%
4347-25	Sponsorships, Basketball	341	800	700	(100)	-12.5%
4347-27	Sponsorships, Flag Football	-	-	1,200	1,200	100.0%
4347-28	Invitationals & Tournaments	2,100	2,400	7,000	4,600	191.7%
4347-29	Sports Concessions	10,148	18,000	25,000	7,000	38.9%
4347-30	Cultural Services	2,967	2,500	3,500	1,000	40.0%



ACCT	2017 Actual	2018 Budget Amended	2019 Proposed	\$ Change Prior Year	% Change	
4347-40	Special Event Revenue	11,510	13,000	15,000	2,000	15.4%
4347-41	Baseball Fun Day Revenue	-	1,195	1,200	5	0.4%
	Total Charges For Services	476,779	478,450	483,739	5,289	1.1%
	Fines & Forfeits					
4351-00	Court Fines & Restitution	42,624	45,000	45,000	-	0.0%
4351-02	Confiscated/Unclaimed Property	12,175	-	-	-	0.0%
4351-03	Code Enforcement Fines	18,723	4,800	15,000	10,200	212.5%
4351-04	Law Enforcement Education	3,636	4,000	4,300	300	7.5%
4351-91	Local Business Tax Penalty	2,820	3,200	2,900	(300)	-9.4%
4352-00	Library Fines	1,543	1,500	2,000	500	33.3%
4354-00	Animal Impound & Boarding	3,520	2,200	3,700	1,500	68.2%
	Total Fines & Forfeits	85,041	60,700	72,900	12,200	20.1%
	Miscellaneous Revenues					
4361-00	Interest Income	68,197	125,000	105,000	(20,000)	-16.0%
4361-01	Interest Impact Fees	840	3,600	28,000	24,400	677.8%
4362-01	Rent, Public Facilities	17,371	15,000	12,600	(2,400)	-16.0%
4362-03	Rent, 801 Florida Ave.	19,297	19,297	-	(19,297)	-100.0%
4362-06	Rent, 817 Ohio Ave.	39,492	16,500	-	(16,500)	-100.0%
4362-07	Rent, Library Facilities	475	500	500	-	0.0%
4362-09	Rent, Campbell Ready Mix	15,000	18,000	18,000	-	0.0%
4362-96	Utilities, 817 Ohio Ave.	7,897	3,000	-	(3,000)	-100.0%
4363-13	Credit Card Administration	-	120	100	(20)	-16.7%
4364-00	Sale of Fixed Assets	347,731	25,000	10,000	(15,000)	-60.0%
4364-01	Sale of Cemetery Plots	36,000	33,000	33,000	-	0.0%
4365-00	Sale of Surplus Property	1,246	1,300	1,000	(300)	-23.1%
4365-01	Sale of Library Books	1,666	1,500	1,700	200	13.3%
4366-01	Contributions Private Source	19,560	10,000	5,000	(5,000)	-50.0%
4366-02	Contributions Animal Shelter	886	91,780	1,000	(90,780)	-98.9%
4366-03	Contributions Police/Fire	14,250	-	-	-	0.0%
4366-07	Contributions Library	1,069	1,350	500	(850)	-63.0%
4366-08	Contributions Parks & Recreation	772	3,000	500	(2,500)	-83.3%
4366-09	Contributions Special Events	450	2,500	2,500	-	0.0%
4366-91	Splash Pad Contributions	4,355	500	-	(500)	-100.0%
4369-00	Miscellaneous Revenue	115,333	35,000	35,000	-	0.0%
4369-03	Insurance Settlements	-	10,000	-	(10,000)	-100.0%
4369-04	Miscellaneous Revenue Library	3,591	3,100	3,800	700	22.6%
	Total Miscellaneous Revenues	715,478	419,047	258,200	(160,847)	-38.4%
	Other Sources					
4384-00	Surtax Bond Proceeds	3,910,000	6,090,000	-	(6,090,000)	-100.0%
	Total Other Sources	3,910,000	6,090,000	-	(6,090,000)	-100.0%
	TOTAL GENERAL FUND REVENUE	17,896,471	20,848,034	14,598,994	(6,312,541)	-30.0%



ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
511	LEGISLATIVE Expenditures				
	Personnel Services				
5123-00	41,795	77,160	77,400	240	0.3%
5210-00	-	2,400	4,915	2,515	104.8%
5230-00	40,528	55,078	68,049	12,971	23.6%
	82,323	134,638	150,364	15,726	11.7%
	Operating Expenditures				
5400-00	2,043	6,000	2,000	(4,000)	-66.7%
5400-01	2,120	3,000	150	(2,850)	-95.0%
5410-00	1,228	1,500	1,000	(500)	-33.3%
5490-00	450	300	200	500	100.0%
5510-00	-	50	250	200	400.0%
5520-00	6,501	2,500	3,400	900	36.0%
5540-00	1,374	1,525	800	(725)	-47.5%
	13,716	14,875	7,800	(7,075)	-47.6%
	96,040	149,513	158,164	8,651	5.8%

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ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
512	EXECUTIVE Expenditures				
Personnel Services					
5120-00	Salaries	327,523	273,918	404,936	131,018 48%
5140-00	Overtime	954	1,800	1,800	- 0%
5210-00	FICA & Medicare Benefit	23,987	21,375	30,703	9,328 44%
5220-00	Pension Benefit	49,522	61,527	71,741	10,214 17%
5230-00	Life & Health Insurance Benefit	26,879	33,377	43,546	10,169 30%
5230-02	Hlth Deductible Reimb	-	2,500	-	(2,500) -100%
5230-03	Hlth Out of Pocket Reimb	-	1,350	-	(1,350) -100%
5240-00	Workers Compensation	1,925	2,655	2,019	(636) -24%
5240-01	Long Term Disability	-	2,039	2,733	694 100%
Total Personnel Services		430,791	400,541	557,478	156,937 39%
Operating Expenditures					
5310-81	Professional Services-Other	-	-	3,000	3,000 100%
5400-00	Travel & Per Diem	35	2,500	2,000	(500) -20%
5400-01	Training, Certification & Functions	-	2,500	8,200	5,700 228%
5400-02	Private Vehicle Allowance	5,250	9,000	6,750	(2,250) -25%
5410-00	Communications	2,323	2,500	2,200	(300) -12%
5460-01	R & M Vehicles	867	-	-	- 0%
5460-02	R & M Building and Grounds	-	-	75,000	75,000 100%
5510-00	Supplies, Office	852	1,000	750	(250) -25%
5520-00	Supplies, Operating	6,847	7,000	8,000	1,000 14%
5522-00	Fuel	738	800	700	(100) -13%
5540-00	Dues/Publications/Subscriptions	4,354	4,560	4,000	(560) -12%
Total Operating Expenditures		21,267	29,860	110,600	80,740 270%
Capital Outlay					
5640-00	Equipment	-	10,530	10,500	(30) 0%
Total Capital Outlay		-	10,530	10,500	(30) 0%
Total Executive		452,059	440,931	678,578	237,647 54%



ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
513	FINANCE Expenditures				
Personnel Services					
5120-00	Salaries	263,648	124,801	141,318	16,517 13%
5140-00	Overtime	-	1,000	1,000	- 0%
5210-00	FICA & Medicare Benefit	18,488	8,836	10,542	1,706 19%
5220-00	Pension Benefit	35,382	30,687	25,037	(5,650) -18%
5230-00	Life & Health Insurance Benefit	29,276	22,552	29,203	6,651 29%
5230-02	Hlth Deductible Reimb	-	1,250	-	(1,250) -100%
5230-03	Hlth Out of Pocket Reimb	-	1,350	-	(1,350) -100%
5240-00	Workers Compensation	299	208	148	(60) -29%
5240-01	Long Term Disability	-	843	954	111 13%
Total Personnel Services		347,092	191,527	208,202	16,675 9%
Operating Expenditures					
5400-00	Travel & Per Diem	3,141	4,000	4,000	- 0%
5400-01	Training, Certification & Functions	2,145	3,500	8,100	4,600 131%
5510-00	Supplies, Office	216	500	400	(100) -20%
5520-00	Supplies, Operating	6,645	4,923	5,000	77 2%
5540-00	Dues/Publications/Subscriptions	397	900	900	- 0%
Total Operating Expenditures		12,543	13,823	18,400	4,577 33%
Capital Outlay					
5640-00	Equipment	5,358	1,777	1,800	23 1%
Total Capital Outlay		5,358	1,777	1,800	23 1%
Total Finance		364,994	207,127	228,402	21,275 10%



ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change	
514	PROFESSIONAL SERVICES Expenditures					
Legal Services						
5310-01	167,949	140,000	15,000	(125,000)	-89%	
5310-02	5,972	8,000	3,900	(4,100)	-51%	
5310-03	875	2,000	1,300	(700)	-35%	
	Total Legal Services	174,796	150,000	20,200	(129,800)	-87%
Engineering Services						
5310-21	-	8,540	-	(8,540)	-100%	
5310-22	43,298	25,000	-	(25,000)	-100%	
5310-23	16,078	8,000	8,000	-	0%	
	Total Engineering Services	59,375	41,540	8,000	(33,540)	-81%
Management Information Services						
5310-41	106,508	167,800	113,500	(54,300)	-32%	
5310-30	-	130,000	30,000	(100,000)	-77%	
5310-31	-	40,000	46,400	6,400	16%	
5310-42	-	2,210	2,300	90	4%	
5310-43	-	24,161	-	(24,161)	-100%	
5310-44	-	-	-	-	0%	
	Total Management Information Ser	106,508	364,171	192,200	(171,971)	-47%
Financial Management						
5320-00	48,150	50,000	50,000	-	0%	
5320-03	3,130	3,400	3,600	200	6%	
	Total Financial Management	51,280	53,400	53,600	200	0%
	Total Professional Services	391,959	609,111	274,000	(335,111)	-55%



ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
519	ADMINISTRATIVE SUPPORT SERVICES Expenditures				
Personnel Services					
5120-00	Salaries	-	106,449	126,114	19,665 18%
5140-00	Overtime	-	400	1,000	600 150%
5210-00	FICA & Medicare Benefit	-	7,690	9,634	1,944 25%
5220-00	Pension Benefit	-	25,100	22,343	(2,757) -11%
5220-01	Pension Drop Buy-out Incentive	-	-	190,000	190,000 100%
5230-00	Life & Health Insurance Benefit	-	14,002	21,661	7,659 55%
5230-01	Live MD	-	6,650	7,200	550 8%
5240-00	Workers Compensation	-	178	132	(46) -26%
5240-01	Long Term Disability	-	720	851	131 18%
5122-00	Bonuses & Employee Recognition	700	1,000	2,500	1,500 150%
5250-00	Unemployment Compensation	-	5,000	5,000	- 0%
5260-01	Employee Tuition Assistance	-	2,000	2,000	- 0%
5270-00	Preemployment Testing	2,414	6,200	6,200	- 0%
	Total Personnel Services	3,114	175,389	394,635	219,246 125%
Operating Expenditures					
5310-81	Professional Services Other	7,570	12,150	12,150	- 0%
5310-83	Professional Services Codification	2,494	10,000	15,000	5,000 50%
5340-00	Contractual Services	4,448	6,100	12,000	5,900 97%
5340-16	Contractual Services, 817 Ohio Ave.	180	180	500	320 178%
5400-00	Travel & Per Diem	-	3,500	3,500	- 0%
5400-01	Training, Certification & Functions	-	5,500	4,000	(1,500) -27%
5410-00	Communications	3,648	5,000	5,000	- 0%
5410-01	Internet Services	9,218	22,240	22,240	- 0%
5420-00	Postage & Courier Service	9,227	17,000	17,000	- 0%
5430-00	Utilities	9,904	12,000	12,000	- 0%
5430-96	Electricity, 817 Ohio Ave.	8,859	10,000	-	(10,000) -100%
5440-00	Rentals & Leases	3,443	3,500	4,100	600 17%
5450-00	Property & Liability Insurance	229,812	230,000	240,000	10,000 4%
5460-02	R & M Building & Grounds	27,821	76,580	75,200	(1,380) -2%
5460-03	R & M Machinery & Equipment	1,455	3,000	3,000	- 0%
5460-93	R & M Building, 801 Florida Ave	856	5,000	5,000	- 0%
5460-96	R & M Building, 817 Ohio Ave	348	37,000	45,000	8,000 22%
5490-02	Legal Notices & Filing Fees	7,459	5,000	5,000	- 0%
5490-10	Bank Charges	14,879	11,500	11,500	- 0%
5490-10-091	Bank Charges - SPLASH	650	600	1,000	400 67%
5490-96	Property Taxes, 817 Ohio Ave	5,158	5,158	5,500	342 7%
5491-00	Election Expense	16,469	-	16,000	16,000 100%
5510-00	Supplies, Office	-	400	3,000	2,600 650%
5520-00	Supplies, Operating	18,776	38,300	40,000	1,700 4%
5520-06	Supplies, Special Events	-	-	14,300	14,300 100%



ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
5540-00 Dues/Publications/Subscriptions	110	150	3,000	2,850	1900%
Total Operating Expenditures	382,785	519,858	574,990	55,132	11%
Capital Outlay					
5610-00 Land	-	126,150	-	(126,150)	-100%
5620-00 Buildings	-	150,000	-	(150,000)	-100%
5630-00 Improvements	-	14,500	-	(14,500)	-100%
5640-00 Equipment	49,075	172,500	-	(172,500)	-100%
Total Capital Outlay	49,075	463,150	-	(463,150)	-100%
Grants					
5650-02 Porter Park Improvements	49,055	-	-	-	0%
5650-03 Bay County RESTORE Act	-	450,000	450,000	-	0%
5650-11-197 JAG Direct Funds	4,050	5,000	-	(5,000)	-100%
5650-16-041 FRDAP Sheffield Park	64,801	4,345	-	(4,345)	-100%
5650-16-042 FRDAP Sheffield Park	74,953	134,755	-	(134,755)	-100%
5650-32-328 JAG County Funds	10,200	10,000	-	(10,000)	-100%
5650-40-040 FBIP Porter Park	371,545	-	-	-	0%
5650-44-082 FDEP Kinsaul Pk Shoreline Stabilizat	-	90,000	-	(90,000)	-100%
5650-45-035 Multi-Modal Mobility Plan	24,169	-	-	-	0%
5650-86-105 FEMA Flood 710 Kentucky Ave.	201,094	64,949	-	(64,949)	-100%
5650-89-080 FDOT Grant Click It Wrap	3,000	-	-	-	0%
5650-90-081 FDOT Sun Trail Rails To Trail	182,240	112,560	-	(112,560)	-100%
5810-00 Aid to Gov't Agys - TPO (trolley) & CT	7,500	20,722	25,385	4,663	23%
Total Grants	992,606	892,331	475,385	(416,946)	-47%
Total Admin Support Services	1,427,801	2,050,728	1,445,010	(605,718)	-30%



ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
574	Communications & Marketing Expenditures				
	Personnel Services				
5120-00	Salaries	-	-	70,508	70,508 100%
5140-00	Overtime	-	-	6,000	6,000 100%
5210-00	FICA & Medicare Benefit	-	-	5,309	5,309 100%
5220-00	Pension Benefit	-	-	12,492	12,492 100%
5230-00	Life & Health Insurance Benefit	-	-	19,213	19,213 100%
5240-00	Workers Compensation	-	-	78	78 100%
5240-01	Long Term Disability	-	-	476	476 100%
	Total Personnel Services	-	-	114,076	114,076 100%
	Operating Expenditures				
5310-81	Professional Services	-	-	15,000	15,000 100%
5340-00	Contractual Services	-	-	35,000	35,000 100%
5400-00	Travel & Per Diem	-	-	3,000	3,000 100%
5400-01	Training, Certification & Functior	-	-	5,000	5,000 100%
5410-00	Communications	-	-	500	500 100%
5410-01	Internet Services	-	-	839	839 100%
5440-00	Rentals & Leases	-	-	10,000	10,000 100%
5520-00	Supplies, Operating	-	-	12,000	12,000 100%
5520-06	Supplies, Special Events	-	-	180,000	180,000 100%
5540-00	Dues/Publications/Subscriptions	-	-	5,000	5,000 100%
	Total Operating Expenditures	-	-	266,339	266,339 100%
	Capital Outlay				
5640-00	Equipment	-	-	5,000	5,000 100%
	Total Capital Outlay	-	-	5,000	5,000 100%
	Total Comm. & Marketing	-	-	385,415	385,415 100%



ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
539	Customer Service Expenditures				
Personnel Services					
5120-00	Salaries	-	-	182,218	182,218 100%
5140-00	Overtime	-	-	8,320	8,320 100%
5210-00	FICA & Medicare Benefit	-	-	13,830	13,830 100%
5220-00	Pension Benefit	-	-	24,200	24,200 100%
5230-00	Life & Health Insurance Benefit	-	-	20,021	20,021 100%
5240-00	Workers Compensation	-	-	151	151 100%
5240-01	Long Term Disability	-	-	922	922 100%
Total Personnel Services		-	-	249,662	249,662 100%
Operating Expenditures					
5310-41	Computer Software Support	-	-	25,000	25,000 100%
5310-81	Professional Services Other	-	-	15,000	15,000 100%
5400-00	Travel & Per Diem	-	-	6,000	6,000 100%
5400-01	Training, Certification & Functions	-	-	5,000	5,000 100%
5410-00	Communications	-	-	3,000	3,000 100%
5410-01	Internet Services	-	-	2,750	2,750 100%
5420-00	Postage & Courier Service	-	-	46,500	46,500 100%
5430-00	Utilities	-	-	6,800	6,800 100%
5440-00	Rentals & Leases	-	-	5,000	5,000 100%
5460-02	R & M Building & Grounds	-	-	8,200	8,200 100%
5510-00	Supplies, Office	-	-	5,000	5,000 100%
5520-00	Supplies, Operating	-	-	5,000	5,000 100%
5523-00	Uniforms	-	-	2,000	2,000 100%
5540-00	Dues/Publications/Subscriptions	-	-	1,000	1,000 100%
Total Operating Expenditures		-	-	136,250	136,250 100%
Capital Outlay					
5640-00	Equipment	-	-	5,200	5,200 100%
Total Capital Outlay		-	-	5,200	5,200 100%
TOTAL Customer Svc. EXPENSES		-	-	391,112	391,112 100%



ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
518	Facility Maintenance Expenditures				
	Personnel Services				
5120-00	Salaries	-	-	230,492	230,492 100%
5140-00	Overtime	-	-	13,000	13,000 100%
5210-00	FICA & Medicare Benefit	-	-	17,429	17,429 100%
5220-00	Pension Benefit	-	-	40,835	40,835 100%
5230-00	Life & Health Insurance Benefit	-	-	52,763	52,763 100%
5240-00	Workers Compensation	-	-	4,904	4,904 100%
5240-01	Long Term Disability	-	-	1,556	1,556 100%
	Total Personnel Services	-	-	360,979	360,979 100%
	Operating Expenditures				
5340-00	Contractual Services	-	-	66,500	66,500 100%
5400-01	Training & Certification	-	-	6,500	6,500 100%
5410-00	Communications	-	-	3,000	3,000 100%
5440-00	Rentals & Leases	-	-	15,000	15,000 100%
5440-01	Uniforms	-	-	4,500	4,500 100%
5460-01	R & M Vehicles	-	-	10,000	10,000 100%
5460-03	R & M Machinery & Equipment	-	-	10,000	10,000 100%
5460-07	R & M Cemeteries	-	-	41,000	41,000 100%
5460-09	R & M Infrastructure	-	-	40,000	40,000 100%
5520-00	Supplies, Operating	-	-	60,000	60,000 100%
5522-00	Fuel	-	-	15,000	15,000 100%
	Total Operating Expenditures	-	-	271,500	271,500 100%
	Capital Outlay				
5640-00	Equipment	-	-	150,000	150,000 100%
5645-00	Vehicles	-	-	27,500	27,500 100%
	Total Capital Outlay	-	-	177,500	177,500 100%
	Total Facility Maintenance	-	-	809,979	809,979 100%



ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
571	LIBRARY expenditures				
Personnel Services					
5120-00	Salaries	123,910	126,004	185,841	59,837 47%
5140-00	Overtime	180	500	500	- 0%
5210-00	FICA & Medicare Benefit	8,790	10,240	14,156	3,916 38%
5220-00	Pension Benefit	25,169	26,404	23,607	(2,797) -11%
5230-00	Life & Health Insurance Benefit	8,924	9,335	32,006	22,671 243%
5240-00	Workers Compensation	165	217	205	(12) -6%
5240-01	Long Term Disability	-	1,008	1,254	246 100%
Total Personnel Services		167,138	173,708	257,569	83,861 48%
Operating Expenditures					
5340-00	Contractual Services	7,303	32,025	7,565	(24,460) -76%
5400-00	Travel & Per Diem	218	250	1,000	750 300%
5400-01	Training, Certification & Function	165	300	1,000	700 233%
5410-00	Communications	634	725	700	(25) -3%
5410-01	Internet Services	1,189	1,800	1,440	(360) -20%
5430-00	Utilities	8,310	12,000	9,000	(3,000) -25%
5440-00	Rentals & Leases	2,300	3,000	3,000	- 0%
5460-02	R & M Building & Grounds	81,106	41,740	17,000	(24,740) -59%
5460-03	R & M Machinery & Equipment	876	1,000	1,100	100 10%
5480-05	Library Programs	-	1,000	3,000	2,000 200%
5510-00	Supplies, Office	199	400	500	100 25%
5520-00	Supplies, Operating	7,175	9,893	7,500	(2,393) -24%
5540-00	Dues & Memberships	1,179	2,215	2,500	285 13%
Total Operating Expenditures		110,653	106,348	55,305	(51,043) -48%
Capital Outlay					
5640-00	Equipment	5,708	5,257	18,000	12,743 242%
5660-00	Books & Publications	20,426	20,000	22,200	2,200 11%
Total Capital Outlay		26,134	25,257	40,200	14,943 59%
Total Library		303,925	305,313	353,074	47,761 16%



ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
517	DEBT SERVICE Expenditures				
04 Capital Improvement Note - \$800,000 (matures FY2019)					
5710-35	Principal - Hancock Bank	-	66,507	51,444	(15,063) -23%
5720-35	Interest - Hancock Bank	-	2,759	1,047	(1,712) -62%
Total 04 Capital Improvement Note		-	69,266	52,491	(16,775) -24%
98 Gas Tax Revenue Bond - \$1,280,000 (Paid off-FY2018)					
5710-03	Transfer to Debt Service	269,762	99,750	-	(99,750) -100%
5730-15	Agency Fees - US Bank	929	950	-	(950) -100%
5740-02	transfers			-	0%
5740-05	transfers			-	0%
5740-07	transfers			-	0%
Total 98 Gas Tax Revenue Bond		270,691	100,700	-	(100,700) -100%
16 Sales Tax Revenue Bond (42.6%)- \$1,674,180 (matures FY2028)					
5710-08	Principal - Regions Bank	156,785	157,460	129,930	(27,530) -17%
5720-08	Interest - Regions Bank			26,521	26,521 100%
Total 16 Refunding Sales Tax Revenue Bond		156,785	157,460	156,451	(1,009) -1%
2017 Surtax Revenue Bonds - \$3,910,000 (matures FY2027)					
5710-54	Principal - Hancock Bank	-	1,053,585	382,000	(671,585) -64%
5720-54	Interest - Hancock Bank	-		75,024	75,024 100%
5730-54	Issuance Cost	26,000	28,200	-	(28,200) -100%
Total 2017 Surtax Bonds		26,000	1,081,785	457,024	(624,761) 100%
2018 Surtax Revenue Bonds - \$6,090,000 (matures FY2027)					
5710-58	Principal - Hancock Bank	-	-	621,000	621,000 100%
5720-58	Interest - Hancock Bank	-	-	132,317	132,317 100%
Total 2018 Surtax Bonds		-	-	753,317	753,317 100%
Total General Fund Debt Service		453,477	1,409,211	1,419,283	(743,245) 1%



ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
515	COMPREHENSIVE PLANNING Expenditures				
Personnel Services					
5120-00	Salaries	141,529	155,229	191,313	36,084 23%
5140-00	Overtime	-	400	400	- 0%
5210-00	FICA & Medicare Benefit	9,584	10,284	14,478	4,194 41%
5220-00	Pension Benefit	33,865	35,522	33,894	(1,628) -5%
5230-00	Life & Health Insurance Benefit	20,084	23,647	31,987	8,340 35%
5240-00	Workers Compensation	328	441	687	246 56%
5240-01	Long Term Disability	-	1,061	1,291	230 22%
Total Personnel Services		205,390	226,584	274,050	47,466 21%
Operating Expenditures					
5310-81	Professional Services Other	2,003	25,000	30,000	5,000 20%
5340-00	Contractual Services	-	1,000	1,000	- 0%
5400-00	Travel & Per Diem	-	400	1,000	600 150%
5400-01	Training, Certification & Functions	628	1,000	1,500	500 50%
5410-00	Communications	1,095	1,200	1,500	300 25%
5430-00	Utilities	-	-	2,300	2,300 0%
5440-00	Rentals & Leases	350	3,800	-	(3,800) -100%
5460-01	R & M Vehicles	411	400	400	- 0%
5460-02	R & M Building & Grounds	34	100	-	(100) -100%
5460-03	R & M Machinery & Equipment	-	500	500	- 0%
5490-02	Legal Notices & Filing Fees	11,077	10,000	6,000	(4,000) -40%
5510-00	Supplies, Office	789	2,500	2,500	- 0%
5520-00	Supplies, Operating	1,747	2,100	3,900	1,800 86%
5522-00	Fuel	849	1,000	1,500	500 50%
5523-00	Uniforms	-	-	400	400 100%
5540-00	Dues/Publications/Subscriptions	911	1,023	1,100	77 8%
Total Operating Expenditures		19,894	50,023	53,600	3,577 7%
Capital Outlay					
5640-00	Equipment	3,824	1,777	-	(1,777) -100%
Total Capital Outlay		3,824	1,777	-	(1,777) -100%
Total Comprehensive Planning		229,108	278,384	327,650	49,266 18%



ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
524	BUILDING DEPARTMENT Expenditures				
Personnel Services					
5120-00	Salaries	30,117	31,860	34,044	2,184 7%
5140-00	Overtime	639	1,000	1,000	- 0%
5210-00	FICA & Medicare Benefit	1,339	1,901	2,431	530 28%
5220-00	Pension Benefit	7,360	7,642	6,031	(1,611) -21%
5230-00	Life & Health Insurance Benefit	16,255	13,001	15,442	2,441 19%
5240-00	Workers Compensation	39	53	38	(15) -28%
5240-01	Long Term Disability	-	213	230	17 8%
Total Personnel Services		55,749	55,670	59,216	3,546 6%
Operating Expenditures					
5310-85	Professional Services Inspections	234,967	239,250	240,000	750 0%
5400-00	Travel & Per Diem	954	900	2,000	1,100 122%
5400-01	Training, Certification & Functions	760	709	2,000	1,291 182%
5410-00	Communications	568	700	700	- 0%
5440-00	Rentals & Leases	1,300	1,300	-	(1,300) -100%
5460-01	R & M Vehicles	(0)	100	-	(100) -100%
5460-03	R & M Machinery & Equipment	-	400	400	- 0%
5490-02	Legal Notices & Filing Fees	-	100	-	(100) -100%
5510-00	Supplies, Office	-	200	500	300 150%
5520-00	Supplies, Operating	1,833	1,600	1,600	- 0%
5522-00	Fuel	-	-	-	- 0%
5523-00	Uniforms	-	-	80	80 100%
5540-00	Dues/Publications/Subscriptions	45	45	70	25 56%
Total Operating Expenditures		240,427	245,304	247,350	2,046 1%
Capital Outlay					
5640-00	Equipment	1,299	-	-	- 0%
Total Capital Outlay		1,299	-	-	- 0%
Total Building Department		297,475	300,974	306,566	5,592 2%



ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
516	PUBLIC WORKS ADMINISTRATION				
Personnel Services					
5120-00	Salaries	185,236	183,961	197,138	13,177 7%
5140-00	Overtime	-	(500)	500	1,000 -200%
5210-00	FICA & Medicare Benefit	11,887	12,832	14,578	1,746 14%
5220-00	Pension Benefit	44,324	45,857	34,926	(10,931) -24%
5230-00	Life & Health Insurance Benefit	34,375	36,832	41,919	5,087 14%
5240-00	Workers Compensation	5,483	6,696	4,482	(2,214) -33%
5240-01	Long Term Disability	-	1,315	1,331	16 100%
Total Personnel Services		281,305	286,993	294,874	7,881 3%
Operating Expenditures					
5310-81	Professional Services Other (G)	10,985	12,000	12,000	- 0%
5340-00	Contractual Services	2,520	2,700	2,700	- 0%
5400-01	Training & Certifications	-	400	400	- 0%
5410-00	Communications	1,564	1,850	1,850	- 0%
5410-01	Internet Services	742	850	850	- 0%
5430-00	Utilities	12,099	16,000	15,000	(1,000) -6%
5440-00	Rentals & Leases	1,427	1,250	1,250	- 0%
5440-01	Uniform Rental	1,023	1,300	-	(1,300) -100%
5460-01	R & M Vehicles	179	500	500	- 0%
5460-02	R & M Building & Grounds	238	600	600	- 0%
5460-03	R & M Machinery & Equipment	237	1,000	1,000	- 0%
5510-00	Supplies, Office	174	200	200	- 0%
5520-00	Supplies, Operating	7,673	7,432	8,000	568 8%
5522-00	Fuel	847	900	900	- 0%
5523-00	Uniforms	-	-	750	750 100%
Total Operating Expenditures		39,708	46,982	46,000	(982) -2%
Capital Outlay					
5620-00	Buildings	-	-	-	- 100%
5640-00	Equipment	-	5,080	-	(5,080) -100%
Total Capital Outlay		-	5,080	-	(5,080) -100%
Total Public Works Admin.		321,014	339,055	340,874	1,819 1%



ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
541	STREETS Expenditures				
Personnel Services					
5120-00	Salaries	174,361	205,397	248,488	43,091 21%
5140-00	Overtime	-	400	-	(400) -100%
5210-00	FICA & Medicare Benefit	11,614	14,010	18,565	4,555 33%
5220-00	Pension Benefit	25,544	33,105	31,014	(2,091) -6%
5230-00	Life & Health Insurance Benefit	34,477	48,342	53,418	5,076 11%
5240-00	Workers Compensation	10,092	12,282	10,976	(1,306) -11%
5240-01	Long Term Disability	-	1,322	1,677	355 100%
	Total Personnel Services	256,088	314,858	364,138	49,280 16%
Operating Expenditures					
5340-00	Contractual Services	-	56,000	99,500	43,500 100%
5400-01	Training & Certification	-	500	500	- 0%
5410-00	Communications	1,012	1,012	1,012	- 0%
5430-00	Utilities	162,818	188,000	188,000	- 0%
5440-00	Rentals & Leases	10,692	10,533	15,000	4,467 42%
5440-01	Uniform Rentals	2,451	5,600	-	(5,600) -100%
5460-01	R & M Vehicles	5,362	6,500	6,500	- 0%
5460-03	R & M Machinery & Equipment	10,403	22,000	22,000	- 0%
5460-05	R & M Traffic Signals	14,940	35,000	35,000	- 0%
5520-00	Supplies, Operating	32,339	67,400	66,000	(1,400) -2%
5520-01	Supplies, Sign Making	12,403	27,000	26,000	(1,000) -4%
5522-00	Fuel	9,814	10,000	10,000	- 0%
5523-00	Uniforms			1,000	1,000 100%
5530-00	Road Materials	20,981	40,000	40,000	- 0%
	Total Operating Expenditures	283,215	469,545	510,512	40,967 9%
Capital Outlay					
5630-01	Street Paving	2,350,670	9,305,501	1,146,500	(8,159,001) -88%
5640-00	Equipment	145,844	35,367	-	(35,367) -100%
5645-00	Vehicles	-	-	62,500	62,500 100%
	Total Capital Outlay	2,496,514	9,340,868	1,209,000	(8,131,868) -87%
	Total Streets	3,035,816	10,125,271	2,083,650	(8,041,621) -79%



ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
549	FLEET MAINTENANCE Expenditures				
Personnel Services					
5120-00	Salaries	131,732	137,797	144,266	6,469 5%
5210-00	FICA & Medicare Benefit	8,964	9,817	10,617	800 8%
5220-00	Pension Benefit	18,451	19,741	8,078	(11,663) -59%
5230-00	Life & Health Insurance Benefit	21,363	33,695	38,099	4,404 13%
5240-00	Workers Compensation	1,462	2,073	1,425	(648) -31%
5240-01	Long Term Disability	-	939	974	35 100%
	Total Personnel Services	181,973	204,062	203,459	(603) 0%
Operating Expenditures					
5340-00	Contractual Services	809	1,100	1,500	400 36%
5400-01	Training & Certification	-	200	200	- 0%
5410-00	Communications	1,144	1,144	1,150	6 1%
5440-01	Uniform Rentals	3,740	5,550	750	(4,800) -86%
5460-01	R & M Vehicles	1,528	1,000	1,000	- 0%
5460-03	R & M Machinery & Equipment	1,407	3,500	3,500	- 0%
5520-00	Supplies, Operating	12,496	14,000	15,000	1,000 7%
5522-00	Fuel	787	600	1,000	400 67%
5523-00	Uniforms	-	-	750	750 100%
546002	R & M Building & Grounds	-	-	10,000	10,000 100%
	Total Operating Expenditures	21,911	27,094	34,850	7,756 29%
Capital Outlay					
5640-00	Equipment	4,240	2,700	-	(2,700) -100%
	Total Capital Outlay	4,240	2,700	-	(2,700) -100%
	Total Fleet Management	208,124	233,856	238,309	4,453 2%



ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
521	LAW ENFORCEMENT				
Personnel Services					
5120-00	Salaries - General Employees	459,461	465,406	383,645	(81,761) -18%
5120-01	Salaries - Police Officers	1,209,050	1,357,300	1,607,474	250,174 18%
5140-00	Overtime - General Employees	35,678	37,000	37,000	- 0%
5140-01	Overtime - Police Officers	88,960	90,000	100,000	10,000 11%
5150-00	Incentive Pay	16,870	12,085	17,460	5,375 44%
5210-00	FICA & Medicare Benefit	124,160	136,947	150,912	13,965 10%
5220-00	Pension Benefit - General Employees	76,372	82,959	47,379	(35,580) -43%
5220-01	Pension Benefit - Police Officers	118,040	131,044	65,166	(65,878) -50%
5230-00	Life & Health Insurance Benefit	218,656	309,579	372,591	63,012 20%
5240-00	Workers Compensation	33,005	42,834	32,093	(10,741) -25%
5240-01	Long Term Disability	-	11,713	13,334	1,621 14%
Total Personnel Services		2,380,251	2,676,867	2,827,054	150,187 6%
Operating Expenditures					
5310-81	Professional Services Other	-	1,000	4,725	3,725 373%
5310-82	Professional Services Permitting	155	200	200	- 0%
5340-00	Contractual Services	14,908	16,465	69,065	52,600 319%
5400-00	Travel & Per Diem	6,741	10,635	22,416	11,781 111%
5400-01	Training, Certification & Functions	9,665	9,055	36,180	27,125 300%
5400-03	Law Enforcement Education (State fun	2,180	4,000	4,000	- 0%
5410-00	Communications	23,718	28,047	12,480	(15,567) -56%
5410-01	Internet Services	1,969	1,500	3,500	2,000 133%
5430-00	Utilities	42,391	46,500	24,540	(21,960) -47%
5440-00	Rentals & Leases	3,253	4,110	3,000	(1,110) -27%
5460-01	R & M Vehicles	39,764	39,000	47,000	8,000 21%
5460-02	R & M Building & Grounds	3,506	44,396	55,000	10,604 24%
5460-03	R & M Machinery & Equipment	17,949	9,620	8,000	(1,620) -17%
5480-00	Promotional Activities	5,410	2,500	2,500	- 0%
5510-00	Supplies, Office	1,977	2,000	2,850	850 43%
5520-00	Supplies, Operating	54,392	133,621	184,200	50,579 38%
5522-00	Fuel	61,195	95,000	85,000	(10,000) -11%
5523-00	Uniforms, New	9,905	11,250	12,000	750 7%
5540-00	Dues/Publications/Subscriptions	684	3,106	2,250	(856) -28%
Total Operating Expenditures		299,762	462,005	578,906	116,901 25%
Capital Outlay					
5620-00	Buildings	168,064	225,563	-	(225,563) -100%
5640-00	Equipment	139,814	360,838	15,000	(345,838) -96%
5645-00	Vehicles	-	-	105,000	105,000 100%
Total Capital Outlay		307,877	586,401	120,000	(466,401) -80%
Grants					
5650-11-197	JAG Direct Funds	-	-	36,000	36,000 100%
Total Grants		-	-	36,000	36,000 100%
Total Law Enforcement		2,987,890	3,725,273	3,561,960	(163,313) -4%



ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
522	FIRE PROTECTION Expenditures				
Personnel Services					
5120-00	Salaries - General Employees	24,903	37,669	42,581	4,912 13%
5120-02	Salaries - Firefighters	863,521	913,295	997,778	84,483 9%
5140-02	Overtime - Firefighters	58,965	70,000	70,000	- 0%
5150-00	Incentive Pay	4,320	4,920	3,720	(1,200) -24%
5210-00	FICA & Medicare Benefit	65,811	74,261	78,958	4,697 6%
5220-00	Pension Benefit - General Employee	5,877	8,687	7,544	(1,143) -13%
5220-02	Pension Benefit - Firefighters	85,694	66,536	45,394	(21,142) -32%
5230-00	Life & Health Insurance Benefit	85,714	123,607	147,643	24,036 19%
5240-00	Workers Compensation	20,360	32,085	23,490	(8,595) -27%
5240-01	Long Term Disability	-	6,538	7,048	510 8%
Total Personnel Services		1,215,164	1,337,598	1,424,156	86,558 6%
Operating Expenditures					
5310-81	Professional Services Other	6,603	7,000	7,000	- 0%
5340-00	Contractual Services	2,798	2,800	15,500	12,700 454%
5400-00	Travel & Per Diem	827	2,500	3,000	500 20%
5400-01	Training, Certification & Functions	2,606	6,000	26,500	20,500 342%
5410-00	Communications	6,090	9,300	9,300	- 0%
5410-01	Internet Services	1,784	2,300	2,500	200 9%
5430-00	Utilities	6,085	20,100	26,000	5,900 29%
5440-00	Rentals & Leases	2,245	2,700	3,000	300 11%
5460-01	R & M Vehicles	20,334	17,000	25,000	8,000 47%
5460-02	R & M Building & Grounds	4,688	7,600	12,000	4,400 58%
5460-03	R & M Machinery & Equipment	10,264	11,000	11,000	- 0%
5480-00	Promotional Activities	2,399	2,500	3,500	1,000 40%
5510-00	Supplies, Office	1,291	3,500	3,500	- 0%
5520-00	Supplies, Operating	45,972	29,571	46,500	16,929 57%
5520-08	Supplies, Citywide Safety	-	-	50,000	50,000 100%
5522-00	Fuel	11,492	13,000	15,000	2,000 15%
5523-00	Uniforms, New	5,729	8,500	9,000	500 6%
5540-00	Dues/Publications/Subscriptions	3,223	3,000	3,000	- 0%
Total Operating Expenditures		134,430	148,371	271,300	122,929 83%
Capital Outlay					
5620-00	Buildings	-	315,000	300,000	(15,000) -5%
5640-00	Equipment	61,093	239,929	64,000	(175,929) -73%
5645-00	Vehicles	-	-	66,000	66,000 100%
Total Capital Outlay		61,093	554,929	430,000	(124,929) -23%
Total Fire Protection		1,410,687	2,040,898	2,125,456	84,558 4%



ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
552	ECONOMIC DEVELOPMENT Expenditures				
Personnel Services					
5120-00	Salaries	-	32,448	16,287	(16,161) 100%
5210-00	FICA & Medicare Benefit	-	2,034	1,190	(844) 100%
5220-00	Pension Benefit	-	7,580	2,886	(4,694) 100%
5230-00	Life & Health Insurance Benefit	-	6,634	4,033	(2,601) 100%
5240-00	Workers Compensation	-	54	35	(19) 100%
5240-01	Long Term Disability	-	218	110	(108) 100%
Total Personnel Services		-	48,968	24,541	(24,427) 100%
Operating Expenditures					
5310-44	Professional Svcs. Economic Developm	19,999	20,000	20,000	- 0%
5400-00	Travel & Per Diem	114	2,000	2,000	- 0%
5400-01	Training & Certification	175	1,000	500	(500) -50%
5490-02	Legal Notices & Filing Fees	-	500	500	- 0%
5520-00	Supplies, Operating	8,734	26,500	10,000	(16,500) -62%
5540-00	Dues/Publications/Subscriptions	834	1,000	1,000	- 0%
Total Operating Expenditures		29,856	51,000	34,000	(17,000) -33%
Capital Outlay					
5620-00	Buildings	-	-	150,000	150,000 -100%
5640-00	Equipment	8,763	-	-	- 0%
Total Capital Outlay		8,763	-	150,000	150,000 0%
Grants & Aids					
5820-70	Design & Construction Assistance	2,500	23,500	25,000	1,500 6%
Total Grants & Aids		2,500	23,500	25,000	1,500 6%
Total Economic Development		41,119	123,468	233,541	110,073 89%



ACCT		2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
572	Community Services Expenditures					
	Personnel Services					
5120-00	Salaries	541,080	590,538	402,316	(188,222)	-32%
5140-00	Overtime	15,739	21,000	5,000	(16,000)	-76%
5210-00	FICA & Medicare Benefit	38,768	44,455	30,544	(13,911)	-31%
5220-00	Pension Benefit	118,633	123,253	54,793	(68,460)	-56%
5230-00	Life & Health Insurance Benefit	73,323	106,129	61,116	(45,013)	-42%
5240-00	Workers Compensation	13,287	18,863	7,197	(11,666)	-62%
5240-01	Long Term Disability	-	3,500	2,556	(944)	100%
	Total Personnel Services	800,829	907,738	563,522	(344,216)	-38%
	Operating Expenditures					
5310-81	Professional Services	5,263	4,950	4,000	(950)	-19%
5340-00	Contractual Services	139,564	374,850	276,000	(98,850)	-26%
5340-02	Referees & Umpires	70,965	100,254	80,000	(20,254)	-20%
5400-00	Travel & Per Diem	-	3,390	1,000	(2,390)	-71%
5400-01	Training, Certification & Functions	2,427	3,801	1,000	(2,801)	-74%
5410-00	Communications	4,582	6,170	4,500	(1,670)	-27%
5410-01	Internet Services	740	881	800	(81)	-9%
5430-00	Utilities	77,235	103,738	85,500	(18,238)	-18%
5440-00	Rentals & Leases	2,370	22,260	2,500	(19,760)	-89%
5440-01	Uniforms	8,106	8,835	1,500	(7,335)	-83%
5460-01	R & M Vehicles	8,323	10,000	5,000	(5,000)	-50%
5460-02	R & M Building & Grounds	17,449	41,403	100,000	58,597	142%
5460-03	R & M Machinery & Equipment	24,034	11,000	20,000	9,000	82%
5460-07	R & M Cemeteries	22,819	45,000	50,000	5,000	11%
5460-08	R & M Parks	4,440	35,000	108,000	73,000	209%
5460-09	R & M Infrastructure	39,877	21,999	25,000	3,001	14%
5480-06	Sports/Extracurricular Programs	-	-	50,000	50,000	100%
5510-00	Supplies, Office	1,422	2,750	2,000	(750)	-27%
5520-00	Supplies, Operating	94,505	96,616	180,000	83,384	86%
5520-05	Supplies, Sports	59,982	59,000	75,000	16,000	27%
5520-06	Supplies, Special Events	86,702	105,000	25,000	(80,000)	-76%
5520-07	Supplies, Tree City USA	23,865	11,000	10,000	(1,000)	-9%
5522-00	Fuel	15,701	18,000	7,500	(10,500)	-58%
5540-00	Dues/Publications/Subscriptions	2,379	4,595	1,400	(3,195)	-70%
	Total Operating Expenditures	712,749	1,090,492	1,115,700	25,208	2%
	Capital Outlay					
5620-00	Buildings	-	15,631	-	(15,631)	-100%
5630-00	Improvements	-	140,478	100,000	(40,478)	-29%
5630-00-91	Splash Pads	-	400,000	10,000	(390,000)	-98%
5640-00	Equipment	136,933	99,922	28,000	(71,922)	-72%
	Total Capital Outlay	136,933	656,031	138,000	(518,031)	-79%
	Total Community Services	1,650,511	2,654,261	1,817,222	(837,039)	-32%



ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
576	Animal Shelter Expenditures				
	Personnel Services				
5120-00	Salaries	-	-	117,159	117,159 100%
5140-00	Overtime	-	-	7,500	7,500 100%
5210-00	FICA & Medicare Benefit	-	-	8,626	8,626 100%
5220-00	Pension Benefit	-	-	20,757	20,757 100%
5230-00	Life & Health Insurance Benefit	-	-	35,580	35,580 100%
5240-00	Workers Compensation	-	-	1,162	1,162 100%
5240-01	Long Term Disability	-	-	791	791 100%
	Total Personnel Services	-	-	191,575	191,575 100%
	Operating Expenditures				
5310-81	Professional Services	-	-	2,500	2,500 100%
5340-00	Contractual Services	-	-	1,500	1,500 100%
5400-00	Travel & Per Diem	-	-	5,000	5,000 100%
5400-01	Training, Certification & Functions	-	-	5,000	5,000 100%
5410-00	Communications	-	-	10,000	10,000 100%
5410-01	Internet Services	-	-	700	700 100%
5430-00	Utilities	-	-	9,600	9,600 100%
5440-01	Uniforms	-	-	1,500	1,500 100%
5460-01	R & M Vehicles	-	-	10,000	10,000 100%
5460-02	R & M Building & Grounds	-	-	10,000	10,000 100%
5460-09	R & M Infrastructure	-	-	15,000	15,000 100%
5520-00	Supplies, Operating	-	-	40,000	40,000 100%
5522-00	Fuel	-	-	5,000	5,000 100%
5540-00	Dues/Publications/Subscriptions	-	-	4,000	4,000 100%
	Total Operating Expenditures	-	-	119,800	119,800 100%
	Capital Outlay				
5645-00	Vehicle	-	-	30,000	30,000 100%
	Total Capital Outlay	-	-	30,000	30,000 100%
	Total Animal Shelter	-	-	341,375	341,375 100%

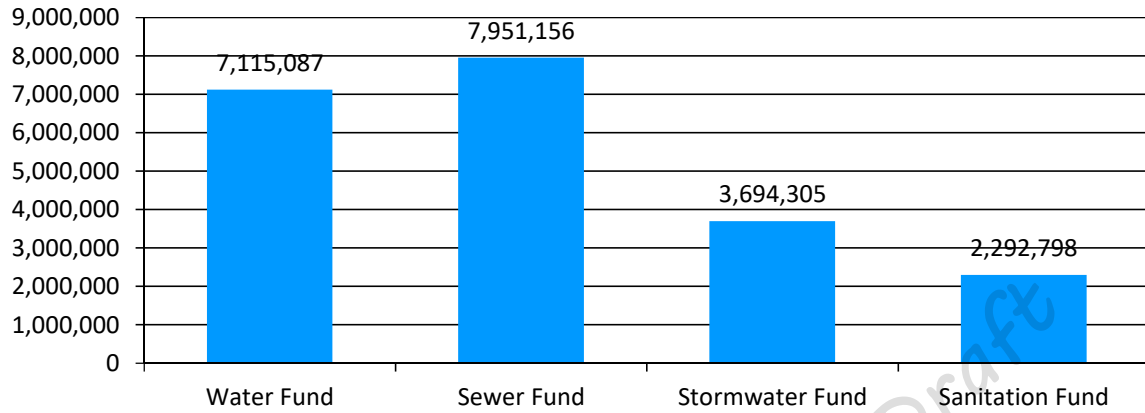


ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
581	TRANSFERS & OTHER NON-OPERATING				
	Indirect Overhead Allocation				
5910-01	-	(452,545)	(681,833)	(229,288)	50.7%
5910-02	-	(226,273)	(254,820)	(28,547)	12.6%
5910-05	-	(251,414)	(429,261)	(177,847)	70.7%
5910-04	-	(201,131)	(306,001)	(104,870)	52.1%
	-	(1,131,363)	(1,671,915)	(540,552)	47.8%
	-	(1,131,363)	(1,671,915)	(540,552)	48%

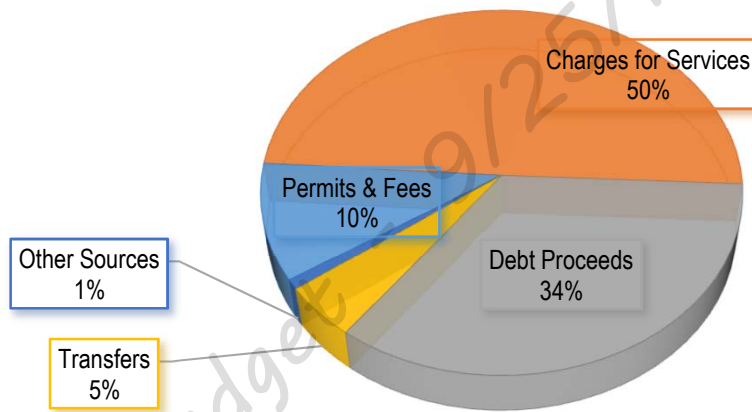
Final Budget - 9/25/18 Draft



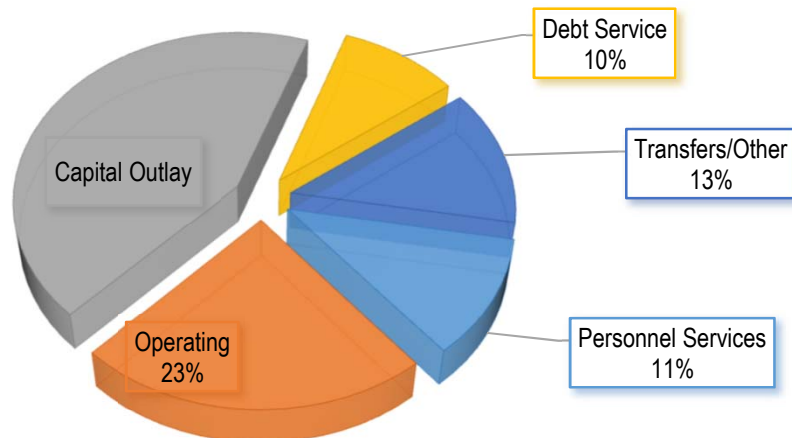
Total Enterprise Expenditure Budget by Fund



Total Enterprise Fund Revenue by Source



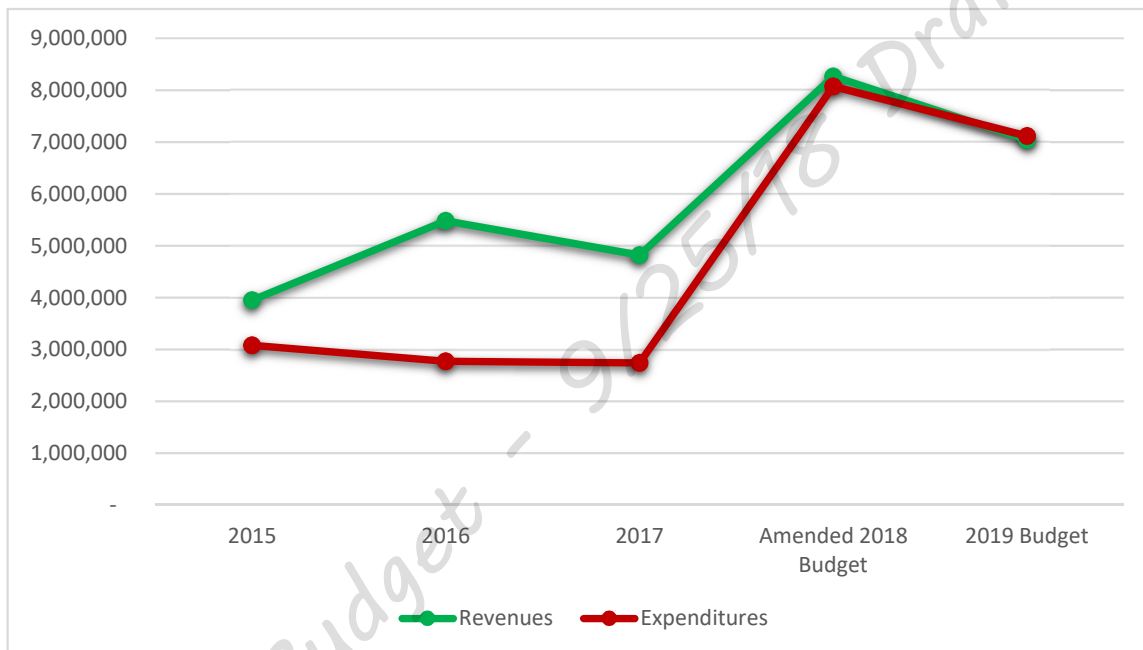
Total Enterprise Fund Expenditures by Type





Water Fund Balance Summary and Trend

Fiscal Year	Revenues	Expenditures	Transfers	Increase / (Decrease)	Fund Balance	% of Exp.
2015	3,950,091	(3,077,712)	-	872,378	10,564,175	343.2%
2016	5,477,988	(2,744,507)	(21,522)	2,711,959	13,276,129	483.7%
2017	4,817,297	(2,740,421)	-	2,076,876	15,353,005	560.2%
Amended 2018	8,265,000	(7,334,356)	(737,157)	193,487	15,546,492	212.0%
Budget 2019	7,043,351	(6,097,429)	(1,017,658)	(71,736)	15,474,756	253.8%





ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
533	WATER Revenue				
320	Permits & Fees				
4324-20	177,483	175,000	195,000	20,000	11%
	Total Charges For Permits & Fees	177,483	175,000	20,000	11%
330	Intergovernmental Revenue				
4331-44-049	DEP Water System Improvement Grant	313,350	-	-	0%
	Total Intergovernmental Revenue	313,350	-	-	0%
340	Charges For Services				
4341-93	County Impact Collection Fee	1,725	1,900	2,500	600 32%
4343-30	Water Revenue	3,828,956	4,070,000	4,000,000	(70,000) -2%
4343-31	Construction Water	19,650	15,000	9,500	(5,500) -37%
4343-32	Water Tap Fees	41,741	37,000	44,000	7,000 19%
4343-33	Water Connect Fees	94,363	89,000	92,000	3,000 3%
4343-34	Irrigation Tap Fees	10,781	11,000	12,500	1,500 14%
4343-35	Irrigation Connection Fees	14,538	13,000	12,000	(1,000) -8%
4343-36	Reconnect, Reread, & Testing Fees	78,938	67,000	75,000	8,000 12%
4343-37	Penalty Income	168,627	166,000	175,000	9,000 5%
	Total Charges For Services	4,259,318	4,469,900	4,422,500	(47,400) -1%
360	Miscellaneous Revenues				
4361-00	Interest Income	13,189	10,000	86,700	76,700 767%
4361-01	Interest Impact Fees	70	100	5,300	5,200 5200%
4363-13	Credit Card Administration Fees	11,454	9,300	13,500	4,200 45%
4366-01	Contributions	3,730	-	-	- 0%
4369-00	Miscellaneous Revenues	18,450	11,000	8,000	(3,000) -27%
4369-01	Dishonored Check Charges	4,952	4,600	4,800	200 4%
4369-02	Bad Debt Collection	10,031	10,000	7,500	(2,500) -25%
	Total Miscellaneous Revenues	61,876	45,000	125,800	80,800 180%
	Other Sources				
4384-00	Debt Proceeds	-	3,572,000	2,291,600	(1,280,400) -36%
4389-10	Interest Income Bond Sinking Fund	1,819	3,100	5,000	1,900 61%
4389-46	Bond Discount - 15 Cap. Impr.	3,451	-	3,451	3,451 100%
	Total Other Sources	5,269	3,575,100	2,300,051	(1,275,049) -36%
TOTAL WATER FUND REVENUE		4,817,297	8,265,000	7,043,351	(1,221,649) -15%



ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
WATER Expenditures					
Personnel Services					
5120-00	Salaries	657,660	682,203	615,917	(66,286) -10%
5140-00	Overtime	19,079	19,000	20,000	1,000 5%
5210-00	FICA & Medicare Benefit	45,697	51,799	46,350	(5,449) -11%
5220-00	Pension Benefit	140,885	139,350	93,222	(46,128) -33%
5230-00	Life & Health Insurance Benefit	121,218	121,236	117,637	(3,599) -3%
5230-02	Health Deductible Reimbursement	-	2,500	-	(2,500) -100%
5230-03	Health Out-of-Pocket Reimbursement	-	1,350	-	(1,350) -100%
5240-00	Workers Compensation	11,720	15,778	11,052	(4,726) -30%
5240-01	Long Term Disability	-	4,732	4,157	(575) -12%
5260-00	OPEB	3,477	-	3,500	3,500 100%
Total Personnel Services		999,735	1,037,948	911,835	(126,113) -12%
Operating Expenditures					
5310-41	Computer Software Support	1,666	3,600	20,000	16,400 456%
5310-43	Revenue Sufficiency Analysis	-	28,991	10,000	(18,991) 100%
5310-81	Professional Services Other	28,758	60,000	40,000	(20,000) -33%
5310-82	Professional Services Permitting	-	37,000	5,000	(32,000) 100%
5340-00	Contractual Services	1,662	26,500	18,000	(8,500) -32%
5340-01	Testing & Analysis	14,412	32,000	12,000	(20,000) -63%
5400-00	Travel & Per Diem	1,294	1,200	1,500	300 25%
5400-01	Training, Certification & Functions	1,841	8,400	5,500	(2,900) -35%
5410-00	Communications	5,779	6,300	5,500	(800) -13%
5410-01	Internet Services	2,710	3,250	3,500	250 8%
5420-00	Postage & Courier Service	45,449	46,500	45,000	(1,500) -3%
5430-00	Utilities	131,184	136,500	100,000	(36,500) -27%
5430-01	Bay County Water Contract	352,349	365,000	370,000	5,000 1%
5440-00	Rentals & Leases	2,370	2,370	2,370	- 0%
5440-01	Uniform Rental	6,931	9,650	3,000	(6,650) -69%
5460-01	R & M Vehicles	16,834	8,000	8,000	- 0%
5460-02	R & M Building & Grounds	13,072	32,000	45,000	13,000 41%
5460-03	R & M Machinery & Equipment	25,397	23,050	27,000	3,950 17%
5460-04	R & M Mechanical	2,857	5,000	8,000	3,000 60%
5460-09	R & M Infrastructure	46,925	105,000	105,000	- 0%
5490-07	Fees, Bad Debt Collection	1,733	2,000	2,000	- 0%
5490-10	Bank Charges	15,330	14,000	14,000	- 0%
5510-00	Supplies, Office	25	2,300	2,300	- 0%
5520-00	Supplies, Operating	188,631	195,900	200,000	4,100 2%
5522-00	Fuel	18,916	20,000	20,000	- 0%
5525-00	Chlorine & Chemicals	25,948	29,000	29,000	- 0%
5540-00	Dues/Publications/Subscriptions	2,565	3,000	3,000	- 0%
5590-00	Depreciation Expense	529,557	-	-	- 0%

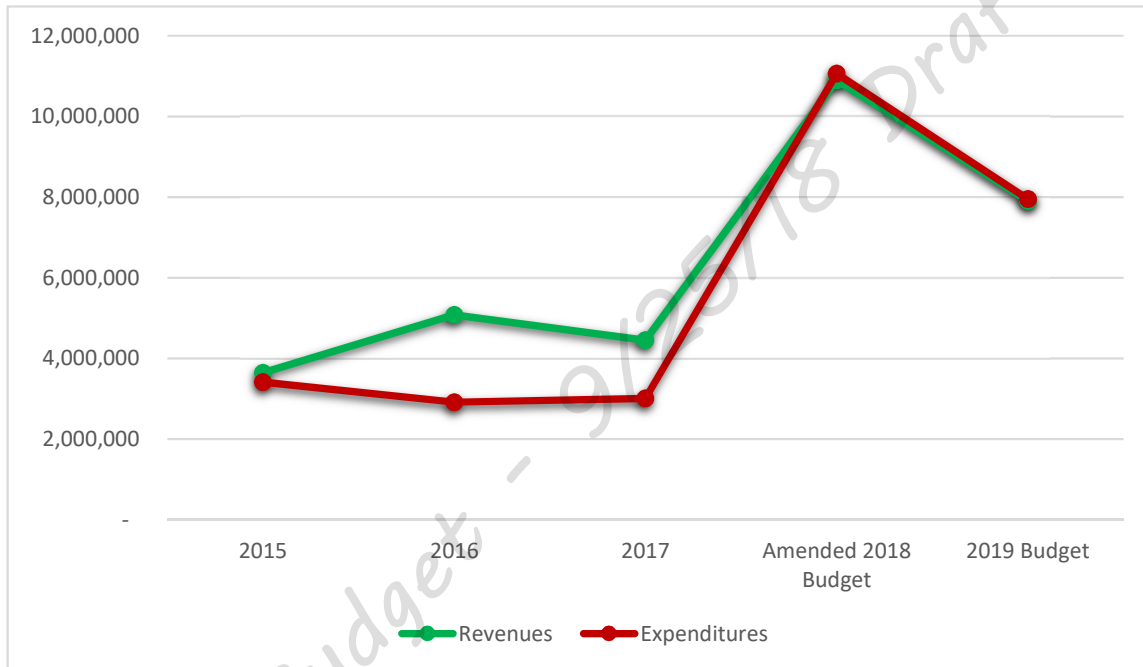


ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
Total Operating Expenditures	1,484,196	1,206,511	1,104,670	(101,841)	-8%
Capital Outlay					
5630-00 Improvements	-	4,072,000	395,000	(3,677,000)	-90%
5640-00 Equipment	-	34,100	157,000	122,900	360%
5645-00 Vehicles	-	-	20,000	20,000	100%
5650-00-008 SRF Improvements & Utility Relocation	1,695	2,700	2,291,600	2,288,900	0%
Total Capital Outlay	1,695	4,108,800	2,863,600	(1,245,200)	-30%
Debt Service					
5710-46 Principal 15 Capital Improvement Bond	-	92,500	92,500	-	0%
5710-48 Principal 16 Sales Tax Bond	-	32,981	34,099	1,118	3%
5710-52 Principal 17 Capital Improvement Bond	-	280,000	275,000	(5,000)	-2%
5720-09 Interest 05 Capital Improvement Bond	43,894	-	-	-	0%
5720-52 Interest 17 Capital Improvement Bond	47,907	66,897	63,213	(3,685)	-6%
5720-46 Interest 15 Capital Improvement Bond	36,035	34,203	32,969	(1,234)	-4%
5720-48 Interest 16 Sales Tax Bond	8,073	7,411	6,960	(451)	-6%
5730-00 Agency Fees	-	750	750	-	0%
5730-09 Issuance Costs 05 Cap Improvement Bon	57,161	-	-	-	0%
5730-46 15 Agency Fees / Issuance Amort	279	-	279	279	100%
5730-47 Agency Fees 15 Capital Improvement Bor	403	810	810	-	0%
5730-52 17 Agency Fees / Issuance Amort	47,380	-	15,911	15,911	100%
Total Debt Service	241,131	515,552	522,491	6,939	1%
Transfers & Other Nonoperating					
5910-00 Indirect Cost	-	452,545	681,833	229,288	100%
5910-10 Transfer to Storm Water Fund	-	737,157	1,017,658	280,501	100%
5990-00 Bad Debts	13,236	13,000	13,000	-	0%
5990-20 Loss on FA Sale	428	-	-	-	0%
Total Transfers & Other Nonoperating	13,664	1,202,702	1,712,491	509,789	42%
TOTAL WATER FUND EXPENSES	2,740,421	8,071,513	7,115,087	(956,426)	-12%



Sewer Fund Balance Summary and Trend

Fiscal Year	Revenues	Expenditures	Transfers	Increase / (Decrease)	Fund Balance	% of Exp.
2015	3,648,451	(3,416,206)	-	232,246	9,642,884	282.3%
2016	5,077,119	(2,918,199)	-	2,158,920	11,730,779	402.0%
2017	4,451,548	(3,010,537)	-	1,441,010	13,171,789	437.5%
Amended 2018	10,895,750	(11,063,408)	-	(167,658)	13,004,131	117.5%
Budget 2019	7,906,322	(7,951,156)	-	(44,834)	12,959,297	163.0%





ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change	
535	SEWER Revenue					
Permits & Fees						
4324-20	Impact Fees	677,424	669,000	692,000	23,000	3%
4329-42	Reuse Fees	34,641	33,000	37,000	4,000	12%
Total Charges For Permits & Fees		712,065	702,000	729,000	27,000	4%
Intergovernmental Revenue						
4331-44-049	DEP Sewer System Improvement Grant	258,850	-	-	-	0%
Total Intergovernmental Revenue		258,850	-	-	-	0%
Charges For Services						
4343-50	Sewer Revenue	3,427,205	3,564,000	3,500,000	(64,000)	-2%
4343-51	Sewer Tap Fees	19,281	17,000	19,000	2,000	12%
Total Charges For Services		3,446,486	3,581,000	3,519,000	(62,000)	-2%
Miscellaneous Revenues						
4361-00	Interest	-	650	10,400	9,750	1500%
4361-01	Interest Impact Fees	9	1,000	10,600	9,600	960%
4361-11	Interest - The Meadows HOA	3,443	3,200	3,000	(200)	-6%
4366-01	Private Contribution	-	-	-	-	0%
4369-00	Miscellaneous Revenue	904	500	500	-	0%
4364-00	Sale of Fixed Assets	3,322	-	-	-	0%
4369-03	Insurance Settlements	-	-	-	-	0%
Total Miscellaneous Revenues		7,678	5,350	14,100	9,400	164%
Other Sources						
4384-00	Debt Proceeds	-	6,600,000	3,608,789	(2,991,211)	0%
4389-10	Interest Income Bond Sinking Fund	4,537	7,400	13,500	6,100	82%
4389-46	Discount Amort 15 Cap Impr	3,451	-	3,451	3,451	100%
4389-48	Discount Amort 16 Sales Tax	1,436	-	1,437	1,437	100%
4389-60	Discount Amort 11 Cap Impr	7,718	-	7,718	7,718	100%
4389-61	Discount Amort 14 Cap Impr	9,327	-	9,327	9,327	100%
4389-90	Use of Fund Reserves for Impact Fees	-	-	-	-	100.0%
Total Other Sources		26,469	6,607,400	3,644,222	(2,963,178)	-45%
TOTAL SEWER FUND REVENUE		4,451,548	10,895,750	7,906,322	(2,988,778)	-27%

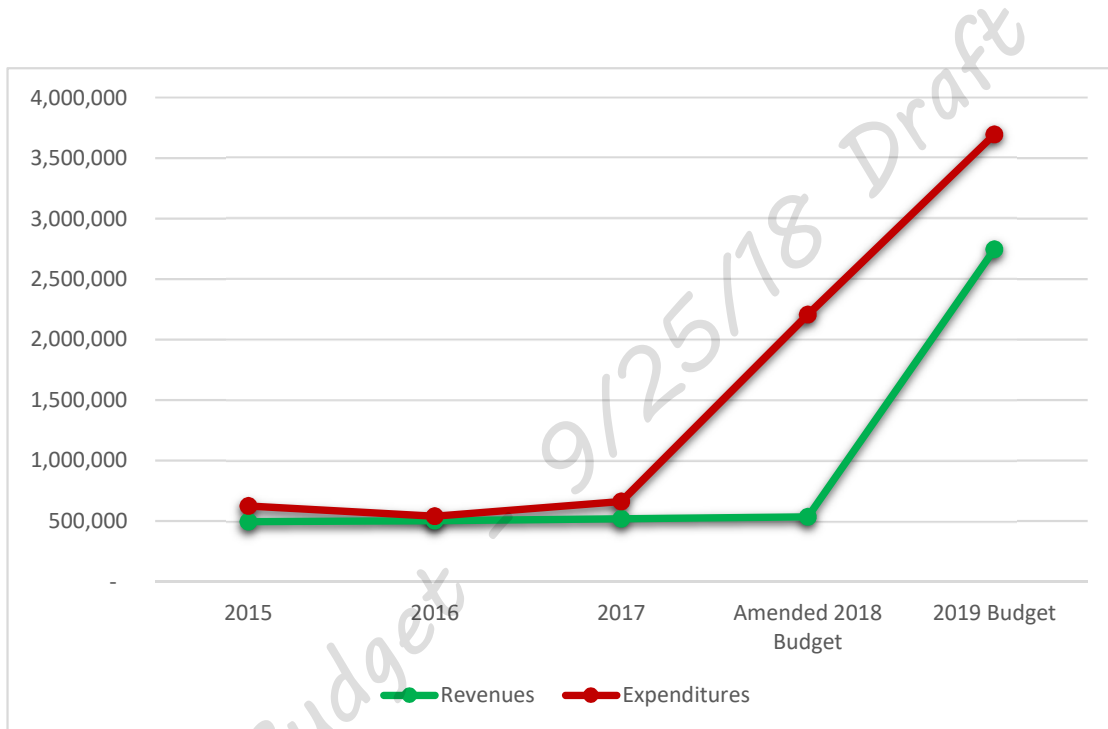
ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change	
SEWER Expenditures						
Personnel Services						
5120-00	Salaries	315,816	328,980	346,394	17,414	5%
5140-00	Overtime	25,379	25,000	25,000	-	0%
5210-00	FICA & Medicare Benefit	24,171	26,141	26,121	(20)	0%
5230-02	Hlth Deductible Reimb.	-	1,250	-	(1,250)	-100%
5230-03	Out of Pocket Hlth Reimb	-	1,350	-	(1,350)	-100%
5220-00	Pension Benefit	67,582	71,487	61,369	(10,118)	-14%
5230-00	Life & Health Insurance Benefit	36,631	61,165	68,711	7,546	12%
5240-00	Workers Compensation	5,735	7,726	5,238	(2,488)	-32%
5240-01	Long Term Disability	-	2,283	2,338	55	100%
5260-00	OPEB	1,669	-	1,800	1,800	200%
Total Personnel Services		476,983	525,382	536,971	11,589	2%
Operating Expenditures						
5310-22	Engineering - Work Product	-	375,000	300,000	(75,000)	-20%
5310-43	Revenue Sufficiency Analysis	-	26,356	25,000	(1,356)	-5%
5310-81	Professional Services Other	104,212	30,800	30,000	(800)	-3%
5310-82	Professional Services Permitting	-	12,000	1,000	(11,000)	-92%
5340-00	Contractual Services	540	25,300	14,000	(11,300)	-45%
5340-01	Testing & Analysis	45,070	45,000	30,000	(15,000)	-33%
5340-05	Sludge Removal	266,316	325,000	300,000	(25,000)	-8%
5400-00	Travel & Per Diem	-	500	1,100	600	120%
5400-01	Training, Certification & Functions	2,217	3,000	3,300	300	10%
5410-00	Communications	1,970	3,000	1,500	(1,500)	-50%
5410-01	Internet Services	706	1,020	1,000	(20)	-2%
5420-00	Postage & Courier Service	2,485	3,000	2,500	(500)	-17%
5430-00	Utilities	372,422	433,500	380,000	(53,500)	-12%
5440-00	Rentals & Leases	3,449	6,000	4,000	(2,000)	-33%
5450-00	Liability Insurance - Flood	9,087	-	5,000	5,000	100%
5460-01	R & M Vehicles	2,562	6,000	6,000	-	0%
5460-02	R & M Building & Grounds	1,899	(500)	95,000	95,500	-19100%
5460-03	R & M Machinery & Equipment	56,559	50,000	70,000	20,000	40%
5460-04	R & M Mechanical	25,540	60,000	60,000	-	0%
5460-09	R & M Infrastructure	5,075	60,023	110,000	49,977	83%
5460-09-036	R & M Infrastructure	33,432	-	495,000	495,000	0%
5510-00	Supplies, Office	-	1,300	1,500	200	15%
5520-00	Supplies, Operating	76,045	84,000	84,000	-	0%
5522-00	Fuel	10,573	12,000	12,000	-	0%
5523-00	Uniforms	8,117	9,000	1,200	(7,800)	-87%
5525-00	Chlorine & Chemicals	99,309	108,000	75,000	(33,000)	-31%
5590-00	Depreciation Expense	956,807	-	-	-	0%
Total Operating Expenditures		2,084,390	1,679,299	2,108,100	428,801	26%
Capital Outlay						

ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
5620-00 Buildings	4,650	-		-	100%
5630-00 Improvements	-	6,877,999	3,608,789	(3,269,210)	-48%
5630-00-049 FDEP Sewer System	-	15,500	-	(15,500)	-100%
5630-00-060 Replace Clay Sewer Pipes	-	337,000	-	(337,000)	-100%
5640-00 Equipment	-	176,000	192,000	16,000	9%
Total Capital Outlay	4,650	7,406,499	3,800,789	(3,605,710)	-49%
Debt Service					
5710-41 Principal 11 Capital Improvement Bond	-	320,000	335,000	15,000	5%
5710-44 Principal 14 Capital Improvement Bond	-	110,000	115,000	5,000	100%
5710-46 Principal 15 Capital Improvement Bond	-	92,500	92,500	-	0%
5710-48 Principal 16 Sales Tax Bond	-	136,349	140,971	4,622	3%
5710-52 Principal 17 Sales Tax Bond	-	280,000	275,000	(5,000)	100%
5720-XX Interest	46,754	-	-	-	0%
5720-41 Interest 11 Capital Improvement Bond	54,350	42,134	33,300	(8,834)	-21%
5720-44 Interest 14 Capital Improvement Bond	100,475	98,643	97,125	(1,518)	-2%
5720-46 Interest 15 Capital Improvement Bond	36,035	34,203	32,969	(1,234)	-4%
5720-48 Interest 16 Sales Tax Bond	33,374	30,639	28,775	(1,864)	-6%
5720-52 Interest 17 Capital Improvement Bonds	47,907	66,897	63,213	(3,685)	-6%
5730-36 Issuance/Amort Costs 14 Cap Impr	593	-	593	593	0%
5730-XX Issuance / Agency fees	62,964	-	-	-	0%
5730-41 Agency Fees 11 Capital Improvement Bond	550	550	550	-	0%
5730-44 Agency Fees 14 Capital Improvement Bond	806	887	900	13	1%
5730-46 Issuance Costs 15 Cap Impr	279	-	-	-	0%
5730-47 Agency Fees 15 Capital Improvement Bond	403	403	810	407	101%
5730-48 Issuance/Amort Costs 16 Sales Tax	4,830	-	5,110	5,110	0%
5730-49 Agency Fees 16 Capital Improvement Bond	750	750	750	-	0%
5730-52 Issuance/Amort Costs 17 Cap Impr. Bonds	44,073	-	15,911	15,911	0%
Total Debt Service	434,144	1,213,955	1,238,477	24,522	2%
Transfers & Other Nonoperating					
5910-00 Indirect Allocation	-	226,273	254,820	28,547	100%
5990-00 Bad Debts	10,371	12,000	12,000	-	0%
Total Transfers & Other Nonoperating	10,371	238,273	266,820	28,547	12%
TOTAL SEWER FUND EXPENSES	3,010,537	11,063,408	7,951,156	(3,112,252)	-28%



Stormwater Fund Balance Summary and Trend

Fiscal Year	Revenues	Expenditures	Transfers	Increase / (Decrease)	Fund Balance	% of Exp.
2015	495,073	(626,060)	345,812	214,825	3,582,797	572.3%
2016	504,447	(539,674)	289,749	254,521	3,837,319	711.0%
2017	520,053	(663,404)	719,484	576,133	4,413,452	665.3%
Amended 2018	535,700	(2,205,811)	1,509,833	(160,278)	4,253,174	192.8%
Budget 2019	2,745,855	(3,694,305)	1,017,658	69,208	4,322,382	117.0%





ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
538	STORMWATER Revenue				
Permits & Fees					
4324-20	Impact Fees	103,782	110,000	100,000	(10,000) -9%
4329-05	Permit Fee Piping	19,702	20,000	17,000	(3,000) -15%
4329-44	Storm Water Utility Fees	396,452	405,000	407,000	2,000 0%
4344-90	D.O.T. Maintenance Contracts	-	-	750,000	750,000 100%
	Total Permits, Fees and Services	519,937	535,000	1,274,000	739,000 138%
Miscellaneous Revenues					
4361-00	Interest - Operating	-	-	7,000	7,000 100%
4361-01	Interest Impact Fees	117	700	6,300	5,600 800%
	Total Miscellaneous Revenues	117	700	13,300	12,600 1800%
Other Sources					
4381-05	Transfer From Sanitation Fund	719,484	772,676		(772,676) -100%
4381-01	Transfer From Water Fund	-	737,157	1,017,658	280,501 100%
4384-00	Debt Proceeds	-	-	1,458,555	1,458,555 100%
	Total Other Sources	719,484	1,509,833	2,476,213	966,380 64%
	TOTAL STORM WATER REVENUE	1,239,537	2,045,533	3,763,513	1,717,980 84%
STORMWATER Expenditures					
Personnel Services					
5120-00	Salaries	239,625	257,524	271,888	14,364 6%
5140-00	Overtime	171	500	1,000	500 100%
5210-00	FICA & Medicare Benefit	16,417	18,670	20,519	1,849 10%
5220-00	Pension Benefit	50,456	46,248	33,900	(12,348) -27%
5230-00	Life & Health Insurance Benefit	29,480	47,482	49,601	2,119 4%
5240-00	Workers Compensation	14,285	16,888	12,010	(4,878) -29%
5240-01	Long Term Disability	-	1,708	1,835	127 7%
5260-00	OPEB	1,267	-	1,300	1,300 100%
	Total Personnel Services	351,701	389,020	392,053	3,033 1%
Operating Expenditures					
5310-22	Engineering - Work Product	4,370	229,250	125,000	(104,250) -45%
5310-43	Revenue Sufficiency Analysis	-	36,748	36,748	- 100%
5310-81	Professional Services	-	500	500	- 0%
5340-00	Contractual Services	-	46,850	60,000	13,150 100%
5400-00	Travel & Per Diem	-	500	500	- 0%
5400-01	Training & Certification	-	500	500	- 0%
5410-00	Communications	440	600	600	- 100%
5430-00	Utilities	304	325	400	75 23%
5440-00	Rentals & Leases	-	5,000	8,000	3,000 60%
5440-01	Uniform Rental	3,815	5,750	-	(5,750) -100%
5460-01	R & M Vehicles	10,331	20,000	20,000	- 0%
5460-03	R & M Machinery & Equipment	19,487	14,000	14,000	- 0%



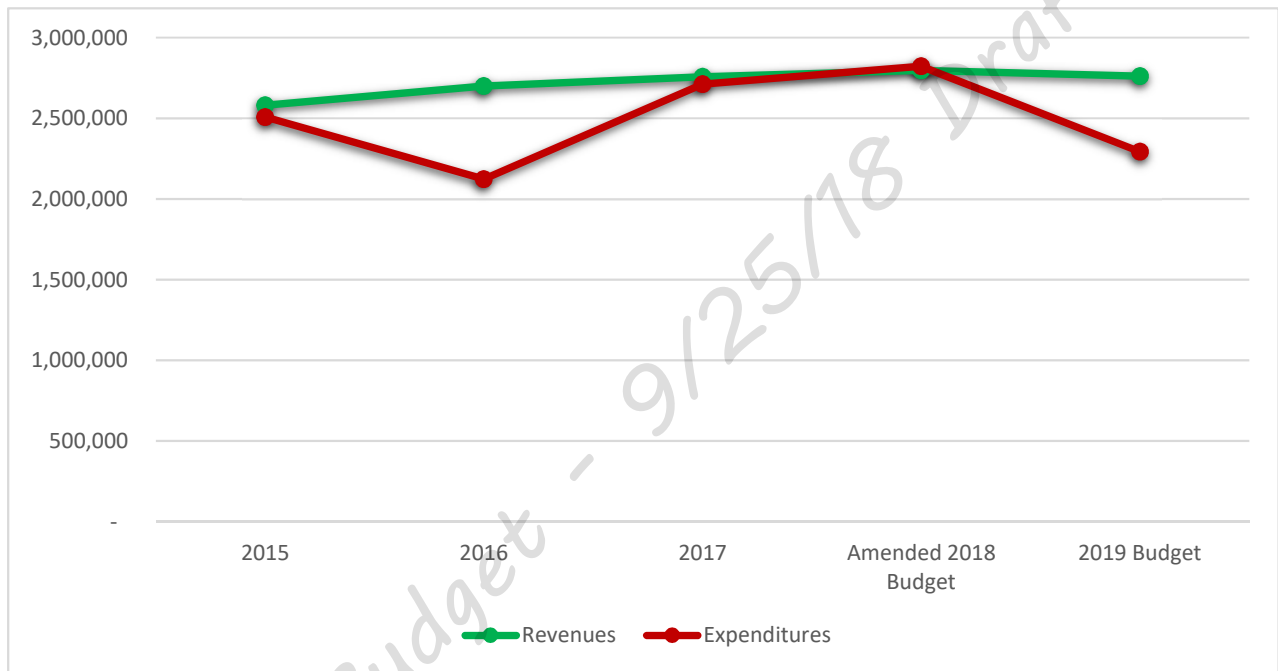
ACCT	2017 Actual	2018 Budget Amended	2019 Budget	\$ Change Prior Year	% Change
5460-09 R & M Infrastructure	-	21,000	20,000	(1,000)	-5%
5520-00 Supplies, Operating	69,116	59,586	60,000	414	1%
5522-00 Fuel	11,492	18,000	18,000	-	0%
5523-00 Uniforms			2,000		100%
5590-90 Depreciation Expense	143,941	-	-	-	0%
Total Operating Expenditures	263,296	458,609	366,248	(94,361)	-20%
Capital Outlay					
5630-00 Infrastructure Improvements	-	150,000	150,000	-	0%
5630-00 Infrastructure Improvements	-	-	750,000	750,000	100%
5630-00-00E Infrastructure Improvements-17th Street	-	668,305	1,458,555	790,250	118%
5640-00 Equipment	-	160,000	40,000	(120,000)	-75%
Total Capital Outlay	-	978,305	2,398,555	1,420,250	145%
Debt Service					
5710-13 Principal 17th Street ditch piping	-	84,731	108,680	23,949	28%
5720-13 Interest 17th Street ditch piping	47,210	92,815	121,568	28,753	31%
Total Debt Service	47,210	177,546	230,248	52,702	30%
Transfers & Other Nonoperating					
5910-00 Indirect Allocation	-	201,131	306,001	104,870	100%
5990-00 Bad Debts	1,198	1,200	1,200	-	0%
Total Transfers & Nonoperating	1,198	202,331	307,201	104,870	52%
TOTAL STORM WATER EXPENSES	663,404	2,205,811	3,694,305	1,486,494	67%

Final Budget 2018



Sanitation Fund Balance Summary and Trend

Fiscal Year	Revenues	Expenditures	Transfers	Increase / (Decrease)	Fund Balance	% of Exp.
2015	2,581,108	(2,162,725)	(345,812)	72,571	2,951,620	136.5%
2016	2,699,330	(1,855,426)	(268,227)	575,676	3,527,296	190.1%
2017	2,757,685	(1,992,709)	(719,484)	45,492	3,572,788	179.3%
Amended 2018	2,797,800	(2,049,310)	(772,676)	(24,186)	3,548,602	173.2%
Budget 2019	2,761,200	(2,292,798)	-	468,402	4,017,004	175.2%





ACCT	SOURCE	2017	2018 Budget	2019	\$ Change	%
534		Actual	Amended	Budget	Prior Year	Change
SANITATION Revenue						
Charges For Services						
4343-90	Sanitation Can Revenue	2,084,747	2,121,000	2,120,000	(1,000)	0%
4343-91	Sanitation Dumpster Revenue	623,286	578,600	570,000	(8,600)	-1%
4343-92	Special Services Can & Trash	37,180	39,000	34,000	(5,000)	-13%
4343-93	Special Services Dumpster	3,029	2,600	1,800	(800)	-31%
Total Charges For Services		2,748,242	2,741,200	2,725,800	(15,400)	-1%
Miscellaneous Revenues						
4361-00	Interest Income	9,443	6,600	35,400	28,800	436%
4369-03	Insurance Settlements	-	50,000	-	(50,000)	-100%
Total Miscellaneous Revenue		9,443	56,600	35,400	(21,200)	-37%
TOTAL SANITATION REVENUE		2,757,685	2,797,800	2,761,200	(36,600)	-1%

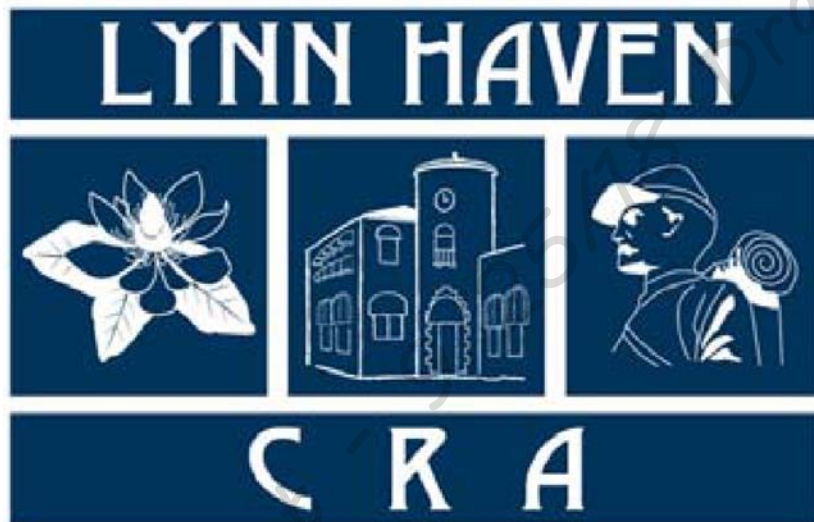
SANITATION Expenditures						
Personnel Services						
5120-00	Salaries	317,300	315,318	342,924	27,606	9%
5140-00	Overtime	4,940	10,000	5,500	(4,500)	-45%
5210-00	FICA & Medicare Benefit	21,005	22,397	25,273	2,876	13%
5220-00	Pension Benefit	71,319	61,574	44,291	(17,283)	-28%
5230-00	Life & Health Insurance Benefit	67,907	81,395	92,729	11,334	14%
5240-00	Workers Compensation	16,447	20,174	14,180	(5,994)	-30%
5240-01	Long Term Disability	-	2,180	2,315	135	6%
5260-00	OPEB	1,676	-	1,700	1,700	100%
Total Personnel Services		500,595	513,038	528,912	15,874	3%
Operating Expenditures						
5310-43	Revenue Sufficiency Analysis	-	17,305	17,305	-	0%
5340-00	Contractual Services	103,715	90,000	90,000	-	0%
5400-01	Training & Certification	-	370	600	230	62%
5340-03	Tipping Fees, Garbage	367,905	330,000	410,000	80,000	24%
5340-06	Commercial Garbage Contract	619,674	600,000	600,000	-	0%
5410-00	Communications	572	600	600	-	0%
5430-00	Utilities	113	120	120	-	0%
5440-01	Uniform Rental	4,598	7,300	-	(7,300)	-100%
5460-01	R & M Vehicles	67,945	135,000	110,000	(25,000)	-19%
5460-03	R & M Machinery & Equipment	6,316	500	500	-	0%
5520-00	Supplies, Operating	6,724	8,000	8,000	-	0%
5522-00	Fuel	54,671	68,000	68,000	-	0%
5523-00	Uniforms	-	-	2,500	2,500	100%
5590-00	Depreciation Expense	188,713	-	-	-	0%
Total Operating Expenditures		1,420,945	1,257,195	1,307,625	50,430	4%



ACCT	SOURCE	2017	2018 Budget	2019	\$ Change	%
534		Actual	Amended	Budget	Prior Year	Change
	Capital Outlay					
5640-00	Equipment	-	19,963	20,000	37	0%
5645-11	Vehicles	-	-		-	100%
	Total Capital Outlay	-	19,963	20,000	37	0%
	Transfers & Other Nonoperating					
5910-00	Indirect Allocation	-	251,414	429,261	177,847	71%
5910-10	Transfer to Storm Water Fund	719,484	772,676		(772,676)	-100%
5990-00	Bad Debts	6,811	7,700	7,000	(700)	-9%
5990-02	Loss on FA Disposition	64,359	-		-	0%
5990-99	Increase to Fund Reserves	-	-	-	-	#DIV/0!
	Total Transfers & Other Nonoper	790,654	1,031,790	436,261	(595,529)	-58%
	TOTAL SANITATION FUND	2,712,193	2,821,986	2,292,798	(529,188)	-19%

Final Budget - 9/25/18

City of Lynn Haven, Florida
COMMUNITY REDEVELOPMENT AGENCY
Fiscal Year 2018-2019



CRA BOARD MEMBERS

Margo D. Anderson, Mayor

Dan Russell, Commissioner

Antonius G. Barnes, Commissioner

Rodney Friend, Commissioner

Judy Tinder, Commissioner

CRA Director

Bernd Janke



ACCT	2017 Actual	2018 Budget Amended	2019 Proposed	\$ Change Prior Year	% Change
559	COMMUNITY REDEVELOPMENT AGENCY Revenue				
Intergovernmental Revenue					
4337-51	TIF - City of Lynn Haven	134,124	138,547	156,484	17,937 13%
4337-52	TIF - Bay County	166,249	160,745	162,000	1,255 1%
Total Intergovernmental Rev		300,373	299,292	318,484	19,192 6%
Miscellaneous Revenues					
4361-00	Interest Income	3,589	5,400	5,400	- 0%
Total Miscellaneous Revenues		3,589	5,400	5,400	- 0%
TOTAL CRA REVENUE		303,962	304,692	323,884	19,192 6%
COMMUNITY REDEVELOPMENT AGENCY Expenditures					
Personnel Services					
5120-00	Salaries	76,696	48,672	65,150	16,478 34%
5210-00	FICA & Medicare Benefit	4,488	3,053	4,759	1,706 56%
5220-00	Pension Benefit	18,352	11,369	11,542	173 2%
5230-00	Life & Health Insurance Benefit	21,577	9,951	16,133	6,182 62%
5240-00	Workers Compensation	196	81	141	60 74%
5240-01	Long Term Disability	-	326	440	114 35%
Total Personnel Services		121,309	73,452	98,165	24,713 34%
Operating Expenditures					
5310.45	Consulting Fees	-	-	1,000	-
5310-81	Professional Services Other	62,635	25,650	10,000	(15,650) -61%
5400-00	Travel & Per Diem	55	2,500	2,000	(500) -20%
5400-01	Training, Certification & Functions	-	1,000	5,000	4,000 400%
5410-00	Communications	-	500	500	- 0%
5460-01	R & M Vehicles	-	250	1,500	1,250 500%
5470-00	Printing & Binding	-	500	500	- 0%
5490-02	Legal Notices & Filing Fees	1,029	1,500	1,500	- 0%
5490-10	Bank Charges	-	100	100	- 0%
5510-00	Supplies, Office	-	200	200	- 0%
5520-00	Supplies, Operating	8,466	79,000	96,000	17,000 22%
5522-00	Fuel	-	500	500	- 0%
5540-00	Dues/Publications/Subscriptions	1,556	2,000	2,000	- 0%
Total Operating Expenditures		73,741	113,700	119,800	6,100 5%
Capital Outlay					
5630-00	Improvements	73,723	-	-	- 0%
5630-00-030	Improvements	59,588	450,000	-	(450,000) -100%
5640-00	Capital Outlay - Equipment	5,978	-	-	- 0%
Total Capital Outlay		139,288	450,000	-	(450,000) -100%
Grants & Aids					
5820-70	Design & Construction Assistance	47,500	52,500	75,000	22,500 43%
Total Grants & Aids		47,500	52,500	75,000	22,500 43%
TOTAL CRA EXPENSES		381,839	689,652	292,965	(396,687) -58%