



**CITY OF PORT RICHEY
ANNUAL OPERATING BUDGET**

Fiscal Year 2017-2018



Budget Message	1
Department Heads	3
Organizational Chart	4
Breakdown of Employee Funding Source	5
Budgeted Personnel by Department	7
Budget Highlights	8
Financial Policies and Guidelines	20
Detailed Revenues	27
Detailed Expenditures	44
Glossary	86



October 1, 2017

To The Honorable Mayor and City Council

In accordance with the Port Richey City Charter, I am pleased to present for your consideration the City Manager's recommended budget for FY 2017-2018. This document sets forth the City Manager's recommended expenditures for operations and for capital improvements\capital outlay, as well as recommended sources of revenue, for the upcoming fiscal year.

This Annual Budget document has been prepared in a format similar to that used in prior years. I have adhered to the traditional budget process in preparing this budget document. Typically, each department submits their budget requests as a "wish list" of all previous and new expenditures for the upcoming year. The requests are thoroughly reviewed; the budget is then increased or decreased to achieve a balance between revenues and expenditures, and eventually passed by City Council.

Budget Summary

The total budget for the City, net of all inter-fund transfers, amounts to **\$11,024,670**. This represents a **\$874,526** or **8.61** increase from the current year budget. This increase in total expenditures is a function of budgeting for the City's dredging initiative, increased utilization of impact fees, vehicle and equipment purchases, and increases in employee health insurance. The activities undertaken by individual Departments of the city's organization are set forth in the Department Summaries section contained in the budget document.

- The millage rate which is necessary to carry this budget is 5.7518. This is the current year rolled-back rate. This is a slightly lower millage rate than last year's millage rate of 5.7557.
- The total budget includes the General, CRA, Penny for Pasco, Storm Water Utilities, Utility (Water Department), Police Confiscation and Impact Fee Funds. For the 2016-2017 budget, the total of all fund expenditures was \$10,150,144.00. The year before (2015-2016) the overall was \$10,519,157. The year before (2014-2015) was \$10,970,242.00.
- All current service levels are maintained and funded appropriately. Last year \$314,697.00 were used from reserves to balance the budget. However, judicious spending and strategic decision-making ensured that those funds were not spent and there is a significant carryover of unspent funds.

- This year's budget includes a reserve funding of \$401,775.00. With careful spending, this budget reserve funding will remain unspent.
- The CRA fund still carries some salaries from the General Fund. The FY2018 Budget includes a 3 percent reduction in personnel expenditures from the CRA fund from 16 percent to 13 percent.
- The CRA fund has \$319,310.00 in contingency spending. These are the funds allocated for spending on a discretionary basis by the CRA Board (City Council). The Community Grant Program is not funded but may so be funded by the Board out of the aforesaid contingencies, at the Board's discretion.
- Restore Act spending is the same as last year, which will be reimbursed through the Federal Program. Time frames for reimbursement, procedure, and start date are still in the hands of the County Program Administrator and the City will commence once authorized to do so.
- Long Term Revenue: In 2006, the amount of revenue raised by the City through real estate taxes (millage) was \$1,750,200.00. In 2016, the figure was \$1,404,069.00. This year's figure is \$1,452,688.00. The Pasco County Certification of Taxable Value for 2017 lists the current year gross taxable value for operating purposes at \$265,855,088. This is approximately a 3.3% increase from the 2016 final gross taxable value of \$257,155,629.
- Future Funding: There are several new projects on the books in the City. The two major projects which will be breaking ground soon are Whiskey Joe's Bar and Grill in the Waterfront Overlay District and Walgreens on U.S. Highway 19. The Avila Bay Townhouses is another anticipated project that the City is looking forward to in the upcoming fiscal year. These projects will add to the City's tax base, which will put us back towards the level of tax base in 2005.
- The Building Department is part of the General Fund. However, pursuant to State Statute, the amount that the City can charge for building fees cannot exceed the costs for running that department. Presently, the City charges a percentage of building costs to determine fees. This is commonplace in many cities. However, each and every year the City must analyze the cost to operate the department and must adjust its fee schedule to reflect actual costs. This has not been done for many years. With rather robust building fees to be charged in the upcoming fiscal year, a formal review of the City's building fees will take place.

Acknowledgments

Many city staff members are involved heavily in the preparation of the budget document and the supporting materials. The task was very challenging this year because of the declining General Fund revenue base. The management staff of the City of Port Richey performed admirably in production of the required information to achieve a balanced budget. These staff members merit the recognition of the City Council for a job well done.

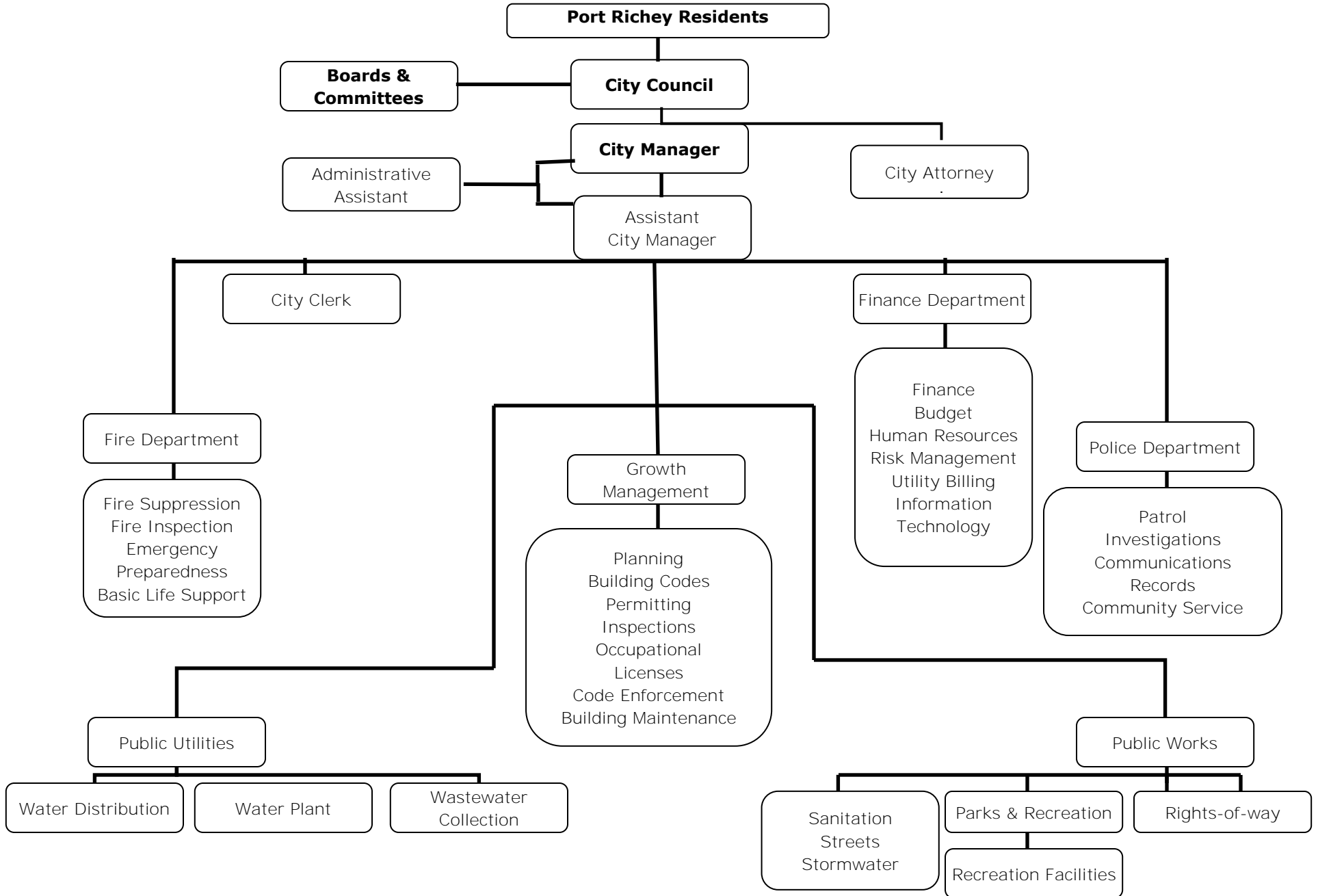
Vincent R. Lupo
City Manager



DEPARTMENT HEADS

Administration.....Vince Lupo, City Manager
Jocilyn Martinez, Assistant City Manager
City Clerk.....Jackie Hanville, City Clerk
Legal.....James Mathieu, City Attorney
Finance.....Erin Applegate, Finance/HR Manager
Development Services....William Muse, Plans Examiner
Utilities/Public Works.....Chris Hughes, Utilities/Public Works
Manager
Fire.....Tim Fussell, Fire Chief
Police.....Gerard DeCanio, Police Chief

City of Port Richey Organizational Chart



**CITY OF PORT RICHEY
BREAKDOWN OF EMPLOYEE FUNDING SOURCE
2017-2018 BUDGET**

NAME	DEPARTMENT
	MAYOR & CITY COUNCIL
	All are 75% General Fund, 25% CRA
	ADMINISTRATION
Vincent Lupo	City Manager - 50% General Fund, 10% CRA, 40% Utility Fund
Jocilyn Martinez	Assistant City Manager - 20% General Fund, 80% CRA
Jackie Hanville	City Clerk - 60% General Fund, 40% CRA
	FINANCE - HUMAN RESOURCES
Erin Applegate	Finance Director/HR Manager - 75% General Fund, 25% CRA
Toni Hayes	Finance/HR Clerk - 50% General Fund, 25% CRA, 25% Utility Fund
Rebecca Wyatt	Finance/HR Clerk - 75% General Fund, 25% CRA
	LEGAL
	City Attorney - 40% General Fund, 40% Utility Fund, 20% CRA
	POLICE DEPARTMENT - DISPATCH
	All 50% General Fund, 50% Utility Fund
	(4) Full-time; (2) Part-time
	POLICE DEPARTMENT - OFFICERS AND ADMINISTRATION
Gerard DeCanio	Police Chief - 25% General Fund, 75% CRA
Erik Barcelo	Police Captain - 100% General Fund
	(13) Police Officers and (3) Administrative Personnel - 100% General Fund
	FIRE DEPARTMENT
Timothy Fussell	Fire Chief - 25% General Fund, 75% CRA (In Contract Labor line item)
Robert Gupton	Fire Captain - 85% General Fund, 15% CRA
Rae Poland, Tim Sirois, Pat Binder	(3) Firefighter - Lieutenant 85% General Fund, 15% CRA
	(3) Remaining positions 85% General Fund, 15% CRA
	(18) Firefighter - Part-Time (On Call) - 100% General Fund
	GROWTH MANAGEMENT/ECONOMIC DEV.
William Muse	Plans Examiner- 20% General Fund, 80% CRA
Veronica Hanson, Joanne Jaquish	(2) Administrative Assistant - 20% General Fund, 80% CRA
Alec Remiesiewicz, Liz Nichols	(2) Full Time Code Enforcement Officer - 100% General Fund
	PUBLIC WORKS
Chris Hughes	Utility/Public Works Director - 50% Utility Fund (25% Water Distribution, 25% Wastewater Collection); 50% Public Works
Thomas McCann	Public Works Foreman - 70% General Fund, 30% Wastewater Collection
Anthony Carr, Ricky Handschumacher	(4) PW Crewman 70% General Fund, 30% CRA
Ruben Irizarry, Chavez Sermons	
Michael Parisi	Road Maint. Heavy Equip Op. - 70% General Fund, 30% CRA
Francine Vandenkooy	Public Works Admin - 75% Public Works, 25% Utility (12.5% Water, 12.5% Wastewater Collection)
	WATER DISTRIBUTION
Chris Hughes	Utility/Public Works Director - 50% Utility Fund (25% Water Distribution, 25% Wastewater Collection); 50% Public Works
Michael Irwin; William Paolino	(3) Utility Crewman 100% Utility Fund
Michael Cummins	
Francine Vandenkooy	Public Works Admin - 75% Public Works, 25% Utility (12.5% Water, 12.5% Wastewater Collection)
	WATER PLANT
David Andres	(2) Water Plant Operator 100% Utility Fund
Brian Knoblock	

NAME

DEPARTMENT

WASTEWATER COLLECTION

Chris Hughes Utility/Public Works Director - 50% Utility Fund (25% Water Distribution, 25% Wastewater Collection); 50% Public Works
Richard Weeks Utility Foreman - 100% Utility Fund
Anthony Elia, Tom McCann (2) Utility Crewman - 100% Utility Fund
Francine Vandenkooy Public Works Admin - 75% Public Works, 25% Utility (12.5% Water, 12.5% Wastewater Collection)

UTILITY BILLING

Salvatore Licari Utility Billing Supervisor - 100% Utility Fund
Jamie Beck, Dawn Housner (2) Utility Admin Clerk - 100% Utility Fund

STORMWATER UTILITY

Adam Bocchino (1) Crewman - 100% Stormwater Utility Fund

Budgeted Personnel by Department

Department	FY 14/15	FY 15/16	FY 16/17	FY 17/18	Changes
Administration	5.0	4.0	3.0	3.0	0.0
Finance	3.0	3.0	3.0	3.0	0.0
General Government	0.0	0.0	0.0	0.0	0.0
Information Technology	2.0	2.0	0.0	0.0	0.0
Dispatch	4.5	5.0	5.0	5.0	0.0
Police Department	19.0	18.0	15.0	18.0	3.0
Fire	7.0	7.0	7.0	7.0	0.0
Growth Management	3.5	3.5	3.5	5.0	1.5
Public Works	6.0	7.0	7.0	7.0	0.0
Water Distribution	3.0	3.0	4.0	4.0	0.0
Water Plant	1.0	1.0	1.0	2.0	1.0
Wastewater Collection	3.0	3.0	3.0	3.0	0.0
Utility Billing	3.0	3.0	3.0	3.0	0.0
Stomwater Utilty	1.0	1.0	1.0	1.0	0.0
	61.0	60.5	55.5	61.0	5.5



BUDGET HIGHLIGHTS

*This section was created to provide an overview
of the major issues presented in this budget.*

Introduction

Port Richey's mission is to provide the best service possible to our residents in order to meet or exceed their expectations while continuing to improve the appearance and recognition of our City as an attractive and safe place to live.

The City of Port Richey has a vision to maintain the peaceful quality of life that our residents enjoy while managing and encouraging healthy and responsible growth to ensure that our City will prosper.

Consistent with the sentiments reflected in our mission and vision statements, the changes that are proposed in the FY 2018 Budget were made with the needs of Port Richey residents in mind. Residents have continually asked for increased services. While other localities are cutting budgets and positions, Port Richey city leaders can now provide the increased services that residents have been requesting due to frugal efforts of the past. As this budget document shows, Port Richey truly is a city where the needs of residents always come first.

Citywide Goals and Objectives

The City of Port Richey has identified seven key goals that will guide managerial and fiscal decision-making for the upcoming year. For each goal, a more specific objective was identified to demonstrate the practical ways each goal will be fulfilled.

Goal 1: Leadership

- *Goal: Provide the residents of Port Richey with municipal government leadership that is open and responsive to residents by promoting cooperative interaction among civic leaders, residents, business representatives, and the City.*
- Objective: City leaders have continued to maintain a high quality of leadership in order to provide residents with high quality services. The City Manager has focused his attention on rebuilding the internal structure of the City in order to provide stability before beginning larger projects around the City, such as the improvements that are currently being planned for Waterfront Park.

Goal 2: Public Safety

- *Goal: Maintain a strong commitment to provide the residents of Port Richey with public safety services (including Police and Fire Services) to ensure that residents have a safe place to live, work, and play.*
- Objective: In response to requests from residents, new positions and/or equipment are budgeted for both the Police and Fire departments to increase their current levels of service provision.

Goal 3: Responsibility

- *Goal: Serve the residents of Port Richey by operating city government in a manner that is fiscally, managerially, and legally responsible.*
- Objective: City leaders have continued to enforce existing policies and procedures that can provide the organizational stability necessary to maintain optimal service

The Budget Process

A city's budget is considered to be a policy document that is subject to state statute requirements and is used as a mechanism to determine appropriate levels of services that are provided to residents.

The Budget Process consists of four main stages: preparation, review, adoption, and implementation. Each of these four steps and the persons involved are briefly discussed below.

- **Preparation:** During this stage, individual departments develop their own budgets to perform daily operations as well as attain their established departmental goals.
- **Review:** The City Manager collaborates with Department Heads to review departmental budgets. The Finance Manager carefully examines each department's budget for accuracy and begins combining them into one unified budget document. Public meetings, as required by State Law (F.S. 200.65), are held during the review and adoption stages. Public participation is encouraged during this phase.
- **Adoption:** This phase of the budget process is driven by timing requirements set forth by state law.
- **Implementation:** In the implementation phase, the adopted budget as approved by the City Council, is put into action for the fiscal year. Once the budget is implemented, control and revision measures are the responsibility of each department. Departments are held accountable for monitoring their budget spending over time in order to avoid shortfalls at the end of the fiscal year.

Amendments to the budget can be made after adoption. Amendment requests can be initiated by any staff member to the City Manager or Finance Manager and in most cases must be considered and decided upon by the City Council. Amendments may take place in the case that doing so would be necessary for the proper and economical operation of the City. Additionally, appropriated funds may go through re-appropriation if they are no longer needed for their original purpose. In this case, the City Council must approve that the funds be used for another municipal purpose. The City Manager is given the authority to transfer budgeted amounts between line items within a department without City Council's approval.

Monthly Outline of the Budget Process

Month	Budget Action
<i>February</i>	The budget process begins when individual departments start preparing their budgets which include materials, staffing, and maintenance requests and justifications.
<i>March</i>	Individual departments must submit their budget requests to the Finance department by the end of March. The Finance Department is then responsible for inputting all items while analyzing and reviewing the requests. The Finance Department must submit the proposed budget to the City Manager with as many funds balanced as possible.
<i>May</i>	By mid-May, the City Manager begins meetings with Department Heads regarding the budget. Necessary changes are made on the basis of the City Manager's recommendations.
<i>June</i>	By this time, the Finance Department will have completed the revenue projections for FY 2017-2018 using the estimated values from the Property Appraiser. Revenue projections will be used to guide practices for balancing the budget.
<i>July</i>	A proposed millage rate will be presented at a City Council meeting at the end of July. The first public hearing on the budget (date, time, and place) is decided upon by the City Council. Within 30 days of receiving the Property Appraiser's "Certification of Taxable Value", the City will advise the Property Appraiser of its rolled back rate and of the first public hearing, date, time, and place to consider the millage rate and proposed budget.
<i>August</i>	Two budget workshops are held with the City Manager and Council in attendance. In these sessions, City staff answers questions regarding their requests and discuss any issues with the City Manager and City Council.
<i>September</i>	A public hearing for the first reading on the millage rate and proposed budget is held. The Finance Department completes and provides a copy of the working budget for citizens' review to be kept at the hearing. The second public hearing is held toward the end of September. All dates, times, and places for these meetings follow advertising guidelines as set by Florida Statute (F.S. 200.65).

Monthly Schedule

Month	Budget Action
<i>February 1, 2017</i>	Individual departments start preparing budget requests.
<i>May 1, 2017</i>	The City Manager holds meetings with Department Heads.
<i>June 1, 2017</i>	The Property Appraiser forwards estimated taxable values.
<i>July 1, 2017</i>	The Property Appraiser certifies taxable values.
<i>July 6, 2017</i>	During the regular session, the Council approves authorization for the City Manager to sign Form DR 420 with the City's proposed millage rate for FY 2017/2018.
<i>July 21, 2017</i>	Form DR 420 is delivered to the Property Appraiser and Tax Collector.
<i>August 21, 2017</i>	The First Council Budget Workshop is held.
<i>September 14, 2017</i>	The First Public Hearing on tentative proposed millage rate and preliminary budget is held.
<i>September 15, 2017</i>	Budget ads are prepared, proofread, and taken to various media outlets for newspaper publication.
<i>September 20, 2017</i>	Budget ads will run in newspaper advertising the Second Public Hearing.
<i>September 25, 2017</i>	The Second Public Hearing to adopt the final millage rate and final budget is held.
<i>September 26, 2017</i>	Resolutions that are approved at the final hearing will be forwarded to the Property Appraiser, Tax Collector, and the Department of Revenue.
<i>October 1, 2017</i>	The new budget goes into effect.
<i>October 6, 2017</i>	Certification of Final Taxable Value (Form DR 422) is finalized. Complete and certify the final millage to Property Appraiser. Within 3 days after receipt of Certification of Final Taxable Value.
<i>Before October 21, 2017</i>	Submit the TRIM Compliance Package.

Community Profile

Port Richey History

Port Richey was incorporated as a municipality in May, 1925. Charles H. Hoffman served as its first mayor. Perhaps the first indication that Port Richey was destined to enjoy a reputation of uniqueness was the fact that the little city was politically ahead of its time. In its first year as a municipality, a woman was elected to the council and chosen to be Vice Mayor. Her name was Susan Clark and she retained her position through four terms.

Long before Port Richey was incorporated, however, it was a Mecca for fisherman and trappers. In fact, it was once an industrious Indian community and has been the home and burial ground for two separate Indian tribes.

In 1883, Aaron M. Richey arrived from St. Joseph, Missouri and settled near the mouth of the Pithlachascotee, later called Richey Point. Needing a dock to moor his schooner, he purchased a small piece of riverfront property from a member of the pioneer Clark family and immediately named that piece of property Port Richey. After he settled in the area he found that mail was being carried from Brooksville to Anclote by horseback and so he decided to establish a post office, naming it the Port Richey Post Office. He served as the first postmaster and also operated a small general store on Richey Point.

As other early settlers arrived, word was gradually spread among the northern states about the mild winter on the Gulf Coast of Florida. The lure of the fish and game abundance in this area spelled paradise to many adventurous northerners. The sparkling gleam of the jumping mullets coupled with the grouper, kings, snappers, and others brought the anxious anglers. Dolphins dancing over the waves in the Gulf of Mexico were a dream come true to many and the catch of a tarpon was the thrill of a lifetime, being mounted on the wall as proof of the proverbial fish story.

Today, Port Richey remains internally much as it has always been. With an almost explosive growth taking place over the entire surrounding area, it remains a picturesque port for commercial fishermen teeming with serenity and charm. Typical of the traditional values that still hold sway in this unique town is the pride its citizens take in living here. Port Richey has certainly grown in spite of traditional efforts on the part of many of its citizens to keep it as small as possible. The population of Port Richey in 1935 was only 249. Today, the U.S. Census Bureau reports that the estimated population in 2017 is 2,812.

levels throughout the City. New policies and procedures have also been developed and implemented to increase effectiveness and efficiency.

Goal 4: Opportunities for Residents

- *Goal: Provide the residents of Port Richey with educational, cultural, recreational, and informational opportunities.*
- Objective: In the summer of 2009, a quarterly newsletter was implemented. This newsletter is of a high professional standard and provides residents with timely information. The newsletter will continue throughout 2018. The City has also increased its use of its website in order to provide information to residents in a time efficient manner. The City has had an increased presence on social media outlets to provide more information to the public.

Goal 5: Public Services

- *Goal: Provide the residents of Port Richey with high-quality public services through the maintenance and upkeep of city-wide infrastructure and utilities.*
- Objective: Funding has been budgeted to improve the City's parks, roads, and waterways. Improvements to our lift stations and utility delivery system are also budgeted in the upcoming fiscal year.

Goal 6: Growth and Economic Development

- *Goal: Manage and promote growth and economic development to ensure that Port Richey prospers and meets the current and future needs of Port Richey residents.*
- Objective: Our City is expecting considerable growth in the upcoming fiscal year. By making improvements to our Development Services Department, we are continuing to meet the needs of our growing community.

Goal 7: Employees

- *Goal: Promote professionalism among and recognize the value of employees through communication, training, and empowerment so they can provide the highest quality of services to the residents of Port Richey.*
- Objective: In Fiscal Year 2018, funding for increased training to continue the development and growth of our employees has been included in every department.

Geography

The City of Port Richey is located in Pasco County, Florida. The City of Port Richey enjoys sunny warm weather for most of the year. Located on the Gulf of Mexico, the gulf breezes provide cooling effects to our coast. Port Richey's picturesque location also places it at risk for being impacted by hurricanes.



Pasco County and Pasco County Cities Millage Rates

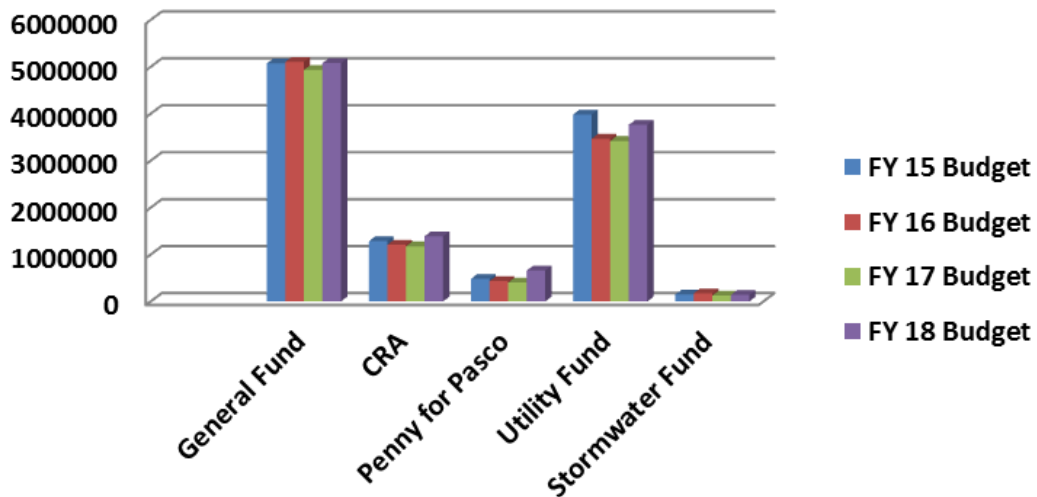
Taxing Authority	Population	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
City of Port Richey	2,812	5.7518	5.7557	5.7666	5.4348	5.4348	5.3202	5.0000	4.6250	4.2260	3.9000	3.9000
City of New Port Richey	14,961	8.9950	9.1500	9.2500	9.5000	9.5799	9.5799	8.3877	8.1037	8.1037	6.6274	6.7840
City of Zephyrhills	13,337	6.3500	6.3500	6.3500	6.1415	6.1415	6.1415	5.9999	5.9999	5.5707	5.5707	5.5707
City of Dade City	6,461	7.1400	7.1400	7.1549	7.1549	7.1549	7.1000	7.1000	7.1000	7.1000	7.6820	7.1040
Town of St. Leo	1,000	0.7000	0.7500	0.7500	0.7500	0.7500	1.1500	1.3000	1.3000	1.3000	1.3780	1.3780
City of San Antonio	1,142	5.0000	3.5750	3.5000	3.1350	3.2153	2.9000	2.7434	2.7434	2.4086	2.1077	2.0735
Pasco County	466,457	7.6076	7.6076	7.6076	7.3441	7.3441	6.8623	6.3668	6.3668	6.3668	5.4330	5.4330

Comparing Fiscal Years

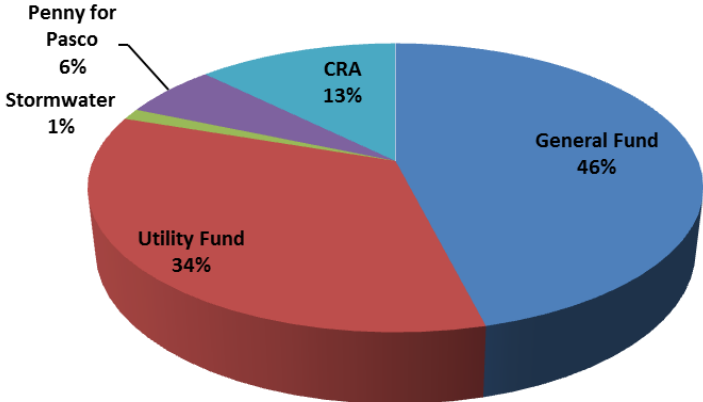
This section provides a brief comparison of revenues from the previous and current fiscal years.

Type of Fund	FY 15 Budget	FY 16 Budget	FY 17 Budget	FY 18 Budget
General Fund	\$5,072,836	\$5,105,769	\$4,931,713	\$5,078,124
CRA	\$1,285,559	\$1,207,494	\$1,173,809	\$1,388,658
Penny for Pasco	\$481,150	\$433,250	\$500,850	\$657,130
Utility Fund	\$3,983,200	\$3,466,752	\$3,418,772	\$3,761,803
Stormwater Fund	\$147,497	\$171,653	\$125,000	\$138,955
Total	\$10,970,242	\$10,384,918	\$10,150,144	\$11,024,670

Comparing Fiscal Years



Fiscal Year 2018 Budget: Total Revenues by Fund



The Fiscal Year 2018 total budget is \$11,024,670. The City develops its annual budget based on a fund structure. The fund structure allows for the separation of revenues and expenditures, which helps to highlight individual revenue sources and expenditures more clearly.

The General Fund accounts for 46 percent of this year's total budget. The General Fund is the largest of the City's funds and provides the majority of monies that are expended to provide services to Port Richey's residents.

The Utility Fund is the second largest fund and accounts for 34 percent of this year's total budget. The Utility Fund allows the funding for the City to provide water and sewer services to residents and other users. The Utility Fund is an enterprise fund that is supported by the Public Works/Utilities Department and other City departments that perform functions that are associated with the provision of water and sewer services.

The Community Redevelopment Fund is the third largest fund that accounts for 13 percent of this year's budget. By using special funding tools, such as tax increment financing and grants, this fund can be used to complete projects that will redevelop and revitalize the City. This fund consists of monies that are legally restricted and must be used only for specific purposes.

Penny for Pasco is a Local Government Infrastructure Surtax approved by Pasco County voters in 2004. The City receives a share of the tax from Pasco County each year to expend on various City projects. This fund accounts for 6 percent of this year's budget.

The Stormwater Fund is collected from stormwater user fees and comprises only 1 percent of this year's total budget.



FINANCIAL POLICIES AND GUIDELINES

This section was created to provide an overview of the principles and procedures used to develop the annual budget.

Citywide Financial Policy

The City of Port Richey has adopted a balanced budget policy whereby operating revenues are equal to, or exceed, operating expenditures. The operating budget serves as the annual financial plan for the city. The 2018 Budget is a balanced budget. The 2018 Budget was balanced primarily by recurring tax revenues from the General Fund, CRA, the Capital Improvement Fund, and charges for service revenues from the Enterprise Funds.

Financial Structure

The City of Port Richey provides a full range of municipal services as provided by state statute and city charter. These services include public safety, water, wastewater, parks and recreation, and general administrative services. To provide these municipal services, The City of Port Richey utilizes a fund structure as outlined in the accounting regulations that govern units of local government. A fund is a fiscal and accounting entity with a self-balancing set of accounts regarding cash and other financial resources, together with all related liabilities and residual equities or balances and charges therein that are segregated for the purpose of conducting specific activities or attaining certain objectives in accordance with special regulations, restrictions, and limitations. Funds are divided into various types according to the legal restrictions imposed upon them by their uses. The following is the fund structure contained in the Fiscal Year 2018 Budget for the City of Port Richey.

Types of Governmental Funds

- *General Fund:* The General Fund serves as the primary operating fund for current government operations in the City of Port Richey. It is primarily funded through the collection of ad valorem property taxes. This fund is used to account for all current financial resources except those required by law or administrative action to be accounted for in another fund. The current financial resources include Police, Fire, Recreation, Public Works, and General Administration services.
- *Special Revenue Funds:* The Special Revenue funds account for the proceeds of specific revenue sources that are legally restricted to be expended for the specified purposes. The Special Revenue Fund budgeted and included in the Fiscal Year 2018 Budget is The Community Redevelopment Fund. The Community Redevelopment Agency (CRA) was established on January 8, 2002 with the adoption of Resolution No. 20-01 making the City of Port Richey a citywide Community Redevelopment Area. The CRA was amended with the adoption of Resolution 90-07 on June 23, 2009. This restatement of the CRA more clearly defines the allowable uses of the CRA funds.

This Special Revenue fund is used to account for the Community Redevelopment Fund with Tax Increment Financing designated for the citywide Port Richey Development Area. Special Revenue Funds budgeted and included in the Fiscal Year 2018 budget are:

Community Redevelopment Fund

- *Capital Improvement Funds:* The Capital Improvement Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Capital Improvement Funds are designated for the Capital Improvement Plan (CIP) as listed in the proposed budget. Funding comes from the One-Cent Infrastructure Sales Surtax “Penny for Pasco” which was approved by referendum, by the voters of Pasco County, Florida on March 9, 2004. Transfers from other financing sources comprise this fund’s revenues. Expenditures may be used for such projects as acquisition, expansion, or rehabilitation of a government structure or a major piece of equipment. Major construction or reconstruction projects include improvements to streets, parks, utilities, and other city infrastructure. Capital Improvement Funds budgeted and included in the Fiscal Year 2018 budget are:

Penny for Pasco

- *Enterprise Funds:* Enterprise Funds are used to account for the financing, acquisition, operation, and maintenance of governmental facilities and services. The city’s two enterprise funds are the Utility and Stormwater Funds. The two funds obtain their revenue primarily from user charges, and are structured to be predominantly self-supporting. Enterprise Funds budgeted and included in the Fiscal Year 2018 budget are:

Utility Fund
Stormwater Utility Fund

Revenue Policy

The City of Port Richey has developed a revenue policy which contains three primary elements. These elements consist of:

- *Revenue Diversification:* The City has diversified its revenue streams in order to maintain necessary public services. This is most critical during times when economic activity is declining.
- *Fees and Charges for Services:* As a home rule city, the City of Port Richey determines how fees should be used to fund city facilities, infrastructure, and services. These fees are continually reviewed and updated to ensure that they keep pace with inflation and are consistent with changes in methods or levels of service. Any and all fees imposed by the City are approved by the City Council.
- *Use of One-Time Revenues:* When it is possible, one-time revenues are used for one-time expenditures.

Expenditure Policy

The City of Port Richey has developed an expenditure policy which contains three primary elements.

- *Contingencies:* Contingencies may be established for each fund during the annual budget development process. When established, these contingencies should not exceed 5% of the fund's budget.
- *Emergency Reserves:* In light of the magnitude and severity of the effects of emergencies on other communities, the City initiated an emergency reserve policy in FY06. The City's goal is to create a dedicated reserve of 5% of the general fund's operating each department's budget.
- *Operating/Capital Expenditure Accountability:* The Finance Department circulates a weekly budget report to each department head which allows for continuous monitoring of the budget throughout the fiscal year. Additionally, the City prepares quarterly financial statements which compare actual revenues and expenditures to budget.

Debt Policy

The City of Port Richey recognizes the foundation of a well-managed debt program is a comprehensive debt policy. A debt policy sets forth the parameters for issuing debt and managing outstanding debt. That will provide guidance to decision-makers regarding the time and purposes for which debt may be issued, types, and amounts of permissible debt, the method of sale that may be used, and structural features that may be incorporated. Adhering to a debt policy helps to ensure that a government maintains a strong debt position and that credit quality is protected.

There are no statutory or charter debt limitations. The issuance of debt is made at the lowest possible cost and risk to the city, determined by available debt capacity, compliance with city charter, legal requirements, and prudent fiscal practices. The City strives to maintain as little debt as possible. An overview of the City of Port Richey's current debt and the amount owed for each item is provided below.

- *Revenue Bonds Payable, Series 2016:* On September 29, 2016, the City issued \$3,055,000 of bonds through the Florida Municipal Loan Council for the purpose of advance refunding the Revenue Bonds Payable Series 2005C in the amount of \$ 500,000 and the Revenue Bonds Payable Series 2005D in the amount of \$2,615,000. As a result, the Revenue Bonds Payable Series 2005C and 2005D were defeased. The Series 2005C Revenue Bonds were an obligation of the City's General Fund and the Series 2005D Revenue Bonds were a liability of the Water and Sewer Fund. The 2016 Revenue Bonds were issued to reduce the City's overall interest cost. The advance refunding enabled the City to obtain an economic gain of \$ 318,598 through the reduction of future interest costs.

The City is required to appropriate in its annual budget and set aside amounts of non-ad valorem revenues sufficient to satisfy the repayment obligations of the Bonds. Non-ad valorem revenues consist of all revenues and taxes from any source other than ad valorem tax on real and personal property.

- *Capital leases:* The City currently leases an E-One Pumper fire truck under a capital lease-purchase agreement within the governmental activities. The Fire Truck lease obligation is yearly payments of \$31,779 through December 2020.



DETAILED REVENUES

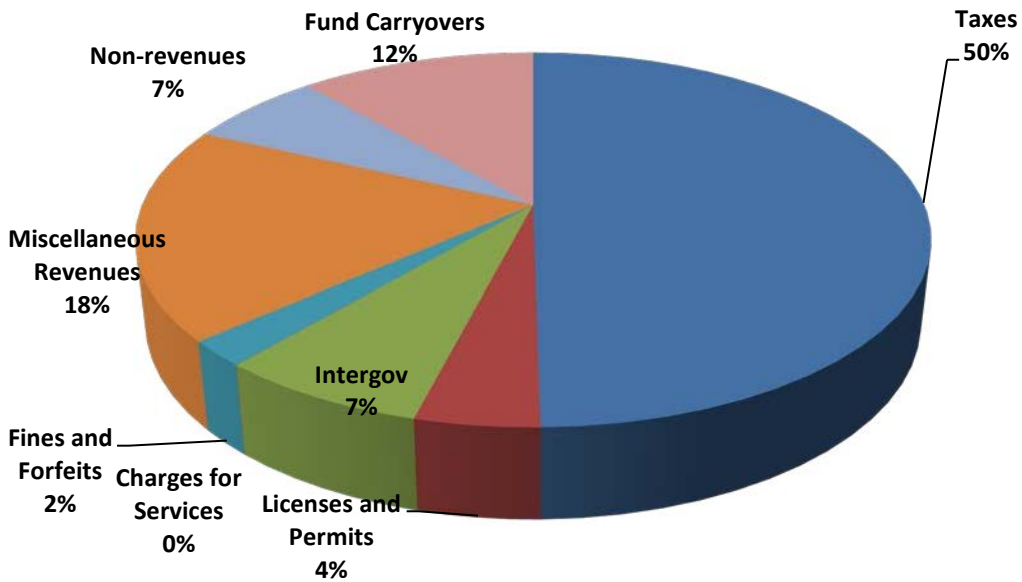
*This section was created to provide detailed reports of Fiscal
Year 2018 revenues by type of fund.*



GENERAL FUND

General Fund Revenue by Source

The General Fund balance for FY2018 is \$ 5,078,124. The majority (50 percent) of the money that comprises this fund is derived from tax revenue such as ad valorem property, sales, fuel, and franchise taxes. Miscellaneous revenues, such as liens, red light tickets, and street lighting reimbursements comprise the rest of this fund (18 percent).



Revenue Budget Report - Multiyear Actual
For the Year 2017-2018

1 GENERAL ADMINISTRATION FUND

Account	Description	Actual Revenue by Year			Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
		2013-14	2014-15	2015-16					
310000	TAXES								
311110	Ad Valorem	1,186,156	1,049,025	1,392,970	1,336,013	1,404,069	1,452,688	1,452,688	
311120	Ad Valorem - Delinquent	100,589	1,574	4,350	117,154	2,500	4,000	4,000	
312011	Fuel Tax Refunds	4,555	4,953	3,733	4,004	3,600	3,600	3,600	
312012	Half-Cent Sales Tax	134,681	154,080	163,992	141,600	170,252	174,048	174,048	
312400	Local Option Fuel Tax	126,410	56,365	66,713	69,412	75,719	76,450	76,450	
313100	Franchise - Electric	352,568	304,574	302,133	262,938	300,950	300,950	300,950	
313500	Franchise - Cable TV	0	0	0	0	0	0	0	
314100	Utility - Electric	302,277	340,828	363,937	326,258	360,000	360,000	360,000	
314400	Utility - Gas	21,559	23,421	28,361	26,709	20,000	20,000	20,000	
315000	Communications Services	132,918	126,359	130,179	153,039	135,000	135,000	135,000	
315317	Restitution	0	0	0	0	0	0	0	
	Total Taxes	2,361,713	2,061,179	2,456,368	2,437,127	2,472,090	2,526,736	0	2,526,736
320000	LICENSES & PERMITS								
321001	Business Tax - City	94,320	66,076	62,760	39,437	60,000	60,000	60,000	
321002	Business Tax - County	2,280	2,038	2,181	1,559	2,000	2,000	2,000	
322210	Building Permits	77,834	153,955	146,985	483,936	100,000	150,000	150,000	
322211	Ordinance Citations	0	187	0	0	2,000	2,000	2,000	
322212	Building Permit Surcharge	0	0	0	9	0	0	0	
329030	Miscellaneous	7,143	8,825	3,875	4,812	1,000	3,000	3,000	
329200	Contractor Registration	4,750	5,125	5,800	2,200	4,500	0	0	
	Total Licenses & Permits	186,327	236,206	221,601	531,953	169,500	217,000	0	217,000
330000	INTERGOVERNMENTAL REVENUE								
331125	FRDAP Parks Grant	0	0	0	0	0	100,000	100,000	
331501	Community Development	0	125,112	0	0	109,791	139,467	139,467	
331502	Federal Disaster Relief	0	0	0	6,927	0	0	0	
335120	State Revenue Sharing	100,046	101,056	101,277	93,560	102,107	102,998	102,998	
335140	Mobile Home Licenses	11,145	11,329	10,489	10,157	12,000	12,000	12,000	
335150	Liquor Licenses	11,280	10,186	19,883	17,145	15,000	15,000	15,000	
	Total Intergovernmental Revenue	122,471	247,683	131,649	127,789	238,898	369,465	0	369,465
340000	CHARGES FOR SERVICES								
348000	Heritage Street Lights	786	777	753	734	700	700	700	
	Total Charges for Service	786	777	753	734	700	700	0	700
350000	FINES & FORFEITS								
350310	Fines & Forfeitures	86,733	52,435	34,281	26,730	90,000	60,000	60,000	
350320	Police Training	5,995	5,813	5,412	4,646	5,000	20,000	20,000	
351320	Police Charitable	0	0	0	520	0	0	0	
351330	Police Miscellaneous	3,805	5,132	3,538	3,630	5,000	5,000	5,000	
351340	Police Impound Lot	99,919	28,056	11,837	22,329	20,000	20,000	20,000	
359203	Fire Department Citations	75	0	0	0	0	0	0	
120-351350	Police Confiscation	24,145	40,596	8,249	2,196	6,000	6,000	6,000	
	Total Fines & Forfeits	220,672	132,032	63,317	60,051	126,000	111,000	0	111,000

Revenue Budget Report - Multiyear Actual
For the Year 2017-2018

1 GENERAL ADMINISTRATION FUND

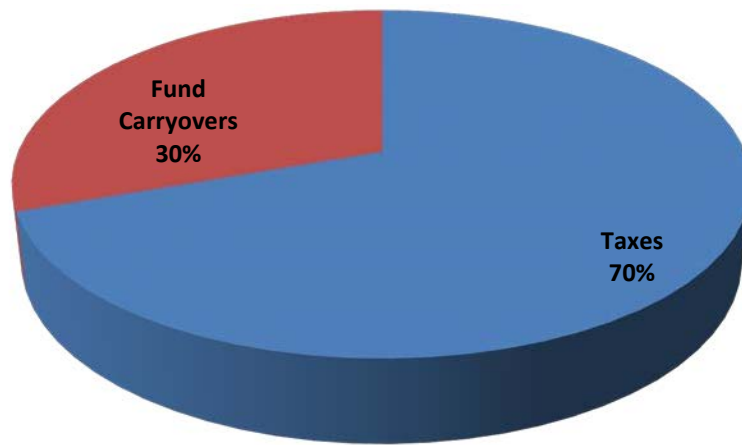
Account	Description	Actual Revenue by Year			Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
		2013-14	2014-15	2015-16					
360000	MISCELLANEOUS REVENUES								
361350	Interest - Bank Accounts	902	4,236	298	223	1,000	1,000	1,000	
363150	Board of Adjustments -	500	1,000	1,500	0	1,500	1,500	1,500	
200-363221	Police Impact Fee	88	0	88	7,809	0	0	0	
210-363222	Fire Impact	188	0	188	17,251	0	0	0	
220-363250	Transportation Impact Fee	0	0	56,862	68,197	0	0	0	
363270	School Impact Fees	48	0	4,876	-4,780	0	0	0	
364110	Site Plan Review	0	500	2,700	700	0	0	0	
364391	Sale of Fixed Assets	0	0	7,629	0	2,000	2,000	2,000	
366366	Donations from Private	2,672	3,088	3,104	2,368	0	0	0	
369104	Payments from Insurance	320	6,350	934	8,408	0	0	0	
369335	Recovery of Liens	1,741	3,104	13,420	9,934	5,000	8,000	8,000	
369341	Red Light - Tickets	535,633	525,328	1,066,248	907,441	872,160	903,760	903,760	
369348	Grass Cutting Fees	0	195	0	0	250	250	250	
369399	Miscellaneous Revenues	912	1,629	30,699	10,806	1,000	2,000	2,000	
369903	Street Lights	16,909	17,417	17,939	18,478	17,000	18,400	18,400	
369904	Golf Cart Registration	0	700	350	500	250	250	250	
	Total Miscellaneous Revenues	559,913	563,547	1,206,835	1,047,335	900,160	937,160	0	937,160
380000	NON - REVENUES								
389404	Utility Contribution IT Services	14,000	14,000	14,000	14,000	14,000	14,000	14,000	
389405	Utility Contribution - Legal Services	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
389410	Utility Department - Finance & Admin	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
389420	Utility Department - Dispatch Service	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
389430	Utility Department - Grounds Maint.	40,000	40,000	40,000	40,000	40,000	40,000	40,000	
389431	Utility Dept. Share of City Hall Maint	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
389432	Stormwater Utility	39,288	39,288	39,288	39,288	39,288	39,288	39,288	
	Total Non-Revenues	333,288	333,288	333,288	333,288	333,288	333,288	0	333,288
390000	FUND CARRYOVERS								
1-399949	Fund Carryover	0	0	0	0	314,697	401,775	401,775	
120-399940	Police Confiscation Carryover	0	0	0	0	30,000	20,000	20,000	
120-399959	From Reserves - Police Confiscation	0	0	0	0	0	21,000	21,000	
200-399959	From Reserves - Police Impact	0	0	0	0	0	4,000	4,000	
210-399959	From Reserves - Fire Impact	0	0	0	0	0	36,000	36,000	
220-399949	Transportation Impact Fee Carryover	0	0	0	0	346,380	100,000	100,000	
	Total Fund Carryover	0	0	0	0	691,077	582,775	0	582,775
	General Fund Revenue Total	3,785,170	3,574,712	4,413,811	4,538,277	4,931,713	5,078,124	0	5,078,124



COMMUNITY REDEVELOPMENT FUND

Community Redevelopment Fund Revenue by Source

The Community Redevelopment Fund balance for FY2018 is \$1,388,658. The majority (70 percent) of the money that comprises this fund is derived from tax increment financing. Fund carryover comprises the remainder of the Community Redevelopment Fund.



Revenue Budget Report - Multiyear Actual
For the Year 2017-2018

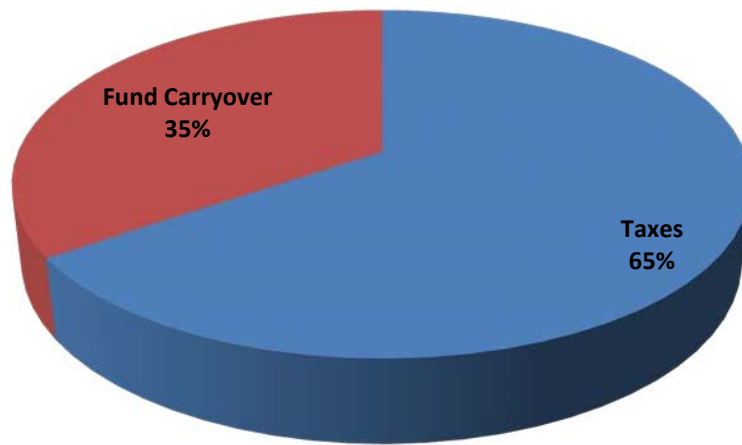
105 CRA FUND		Actual Revenue by Year				Y-T-D	2016-17	2017-18	Budget	Final
Account	Description	2013-14	2014-15	2015-16	2016-17	2016-17	Current	Proposed	Changes	Budget
310000	TAXES									
311110	Ad Valorem	393,024	407,073	446,471	491,688		488,071	550,120		550,120
311115	Ad Valorem City of PR TIF	290,847	301,243	334,362	369,261		369,261	415,924		415,924
	Total Tax Revenue	683,871	708,316	780,833	860,949		857,332	966,044	0	966,044
331000	FEDERAL GRANT									
331203	Restore Act Proceeds	0	0	0	0		75,000	0		0
	Total Fund Carryover	0	0	0	0		75,000	0	0	0
390000	FUND CARRYOVERS									
399949	Fund Carryover	0	0	0	0		241,477	122,614		122,614
399959	From Reserves	0	0	0	0		0	300,000		300,000
	Total Fund Carryover	0	0	0	0		241,477	422,614	0	422,614
	CRA Revenues Total	683,871	708,316	780,833	860,949		1,173,809	1,388,658	0	1,388,658



PENNY FOR PASCO FUND

Penny for Pasco Fund Revenue by Source

The Penny for Pasco Fund balance for FY2018 is \$657,130. The majority (65 percent) of the money that comprises this fund is derived from charges from sales tax revenue. Fund carryover comprises the remainder of the Penny for Pasco Fund.



Revenue Budget Report - Multiyear Actual
For the Year 2017-2018

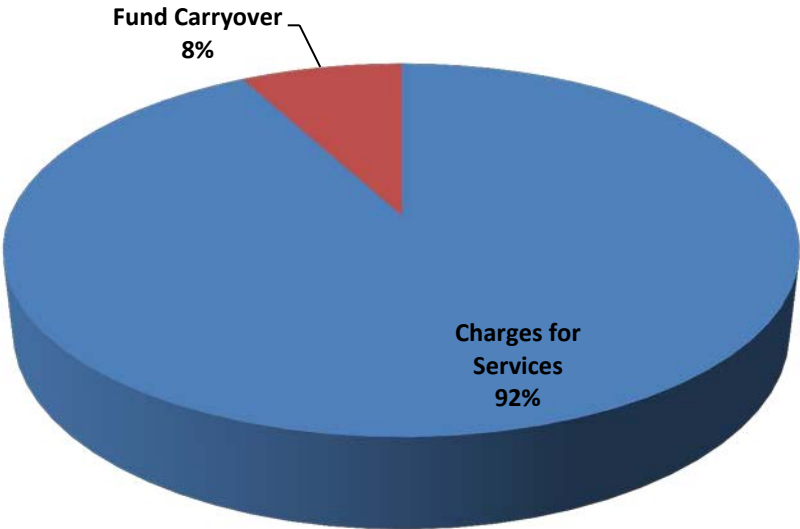
117 PENNY FOR PASCO SALES TAX		Actual Revenue by Year				Y-T-D	2016-17	2017-18	Budget	Final
Account	Description	2013-14	2014-15	2015-16	2016-17	Current	Proposed	Changes	Budget	
310000	TAXES									
312600	Discretionary Sales	296,788	353,551	386,171	388,241	401,850	430,187		430,187	
	PENNY FOR PASCO SALES TAX	296,788	353,551	386,171	388,241	401,850	430,187	0	430,187	
360000	Miscellaneous Revenues									
369368	Revenue from FEMA	0	19,313	0	0	0	0		0	
	Total Miscellaneous Revenues	0	19,313	0	0	0	0	0	0	
390000	Fund Carryover									
399949	Penny for Pasco fund Carryover	0	0	0	0	99,000	226,943		226,943	
	Total Fund Carryover	0	0	0	0	99,000	226,943	0	226,943	
	Penny For Pasco Revenue Total	296,788	372,864	386,171	388,241	500,850	657,130	0	657,130	



UTILITY FUND

Utility Fund Revenue by Source

The Utility Fund balance for FY2018 is \$ 3,761,803. The majority (92 percent) of the money that comprises this fund is derived from charges for services. Fund carryover comprises the remainder of the Utility Fund.



Revenue Budget Report - Multiyear Actual
For the Year 2017-2018

400 UTILITY FUND

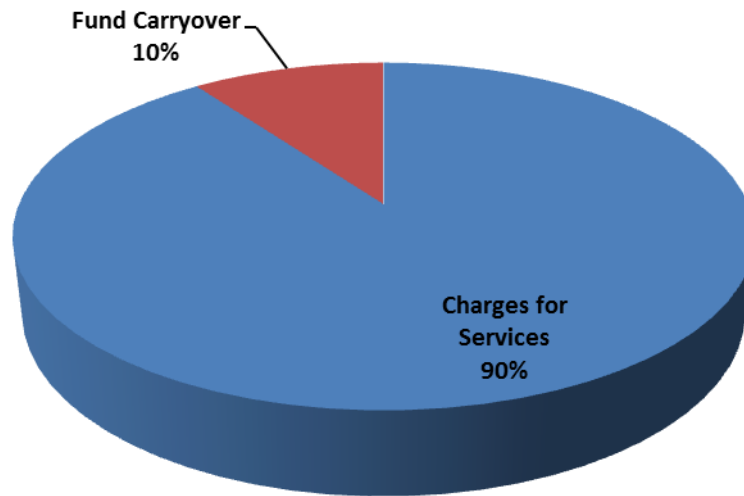
Account	Description	Actual Revenue by Year			Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
		2013-14	2014-15	2015-16					
330000	INTERGOVERNMENTAL REVENUE								
331501	Community Development	0	125,112	0	0	0	0	0	
	Total Charges for Services	0	125,112	0	0	0	0	0	
340000	CHARGES FOR SERVICES								
343315	Sale of Water	1,643,923	1,612,046	1,707,381	1,714,317	1,766,727	1,856,269	1,856,269	
343320	Seasonal Turn Off Fee	2,915	2,035	1,265	1,100	2,640	2,640	2,640	
343321	New Installation	930	1,160	1,152	875	1,200	1,200	1,200	
343323	Reinstate Service Fee	1,211	1,760	1,540	1,290	2,000	2,000	2,000	
343324	Delinquent Turn-on Fee	9,200	0	0	0	0	0	0	
343325	Meter Charges & Fees	11,600	13,915	11,715	12,870	14,000	14,000	14,000	
343326	Ready to Serve Fee	93,360	106,364	111,457	103,596	105,000	105,000	105,000	
343327	Penalties Fee	67,294	57,085	54,693	48,363	58,000	58,000	58,000	
343328	RP Valve Maintenance Fee	23,715	25,166	26,086	25,540	30,000	30,000	30,000	
343365	Hydrant Rental	6,342	5,918	5,867	6,259	7,000	7,000	7,000	
343370	Miscellaneous Revenues	7,631	20,841	24,107	19,256	20,000	20,000	20,000	
343515	Sewer Revenue	1,156,668	1,194,901	1,300,672	1,237,684	1,370,500	1,370,500	1,370,500	
	Total Charges for Services	3,024,789	3,041,191	3,245,935	3,171,150	3,377,067	3,466,609	0	3,466,609
360000	MISCELLANEOUS REVENUES								
364391	Sale of Fixed Assets	3,120	8,810	0	0	0	0	0	
365101	Sale of Scrap Metal	511	552	72	301	0	0	0	
369104	Payments from Insurance	0	0	11,859	0	0	0	0	
430-363231	Water Impact Fee	2,748	74,750	5,584	233,218	0	0	0	
440-363232	Sewer Impact Fee	2,142	8,000	5,366	392,632	0	0	0	
	Total Miscellaneous Revenues	8,521	92,112	22,881	626,151	0	0	0	
390000	FUND CARRYOVER								
400-399949	Fund Carryover	0	0	0	0	41,705	65,194	65,194	
430-399959	Water Impact Fee Reserves	0	0	0	0	0	124,000	124,000	
440-399959	Sewer Impact Fee Reserves	0	0	0	0	0	106,000	106,000	
	Total Fund Carryover	0	0	0	0	41,705	295,194	0	295,194
	Total Utility Fund Revenues	3,033,310	3,258,415	3,268,816	3,797,301	3,418,772	3,761,803	0	3,761,803



STORMWATER UTILITY FUND

Stormwater Utility Fund Revenue by Source

The Stormwater Utility Fund balance for FY2018 is \$138,955. The majority (90 percent) of the money that comprises this fund is derived from charges for services. Fund carryover comprises the remainder of the Stormwater Utility Fund.



Revenue Budget Report - Multiyear Actual
For the Year 2017-2018

410 STORMWATER UTILITY FUND

Account	Description	Actual Revenue by Year			Y-T-D	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16	2016-17	Current Budget	Proposed Budget		
340000	CHARGES FOR SERVICES								
343601	Stormwater Monthly Charge	120,687	119,893	120,996	112,538	125,000	125,000	125,000	
	Total Charges for Services	120,687	119,893	120,996	112,538	125,000	125,000	0	
360000	MISCELLANEOUS REVENUES								
363240	Stormwater Impact Fee	810	0	810	89,809	0	0	0	
	Total Miscellaneous Revenues	810	0	810	89,809	0	0	0	
390000	FUND CARRYOVER								
410-399959	From Reserves	0	0	0	0	0	3,955	3,955	
420-399959	Stormwater Impact Fee Reserves	0	0	0	0	0	10,000	10,000	
	Total Fund Carryover	0	0	0	0	0	13,955	0	
	Total Stormwater Fund Revenues	121,497	119,893	121,806	202,347	125,000	138,955	0	



DETAILED EXPENDITURES

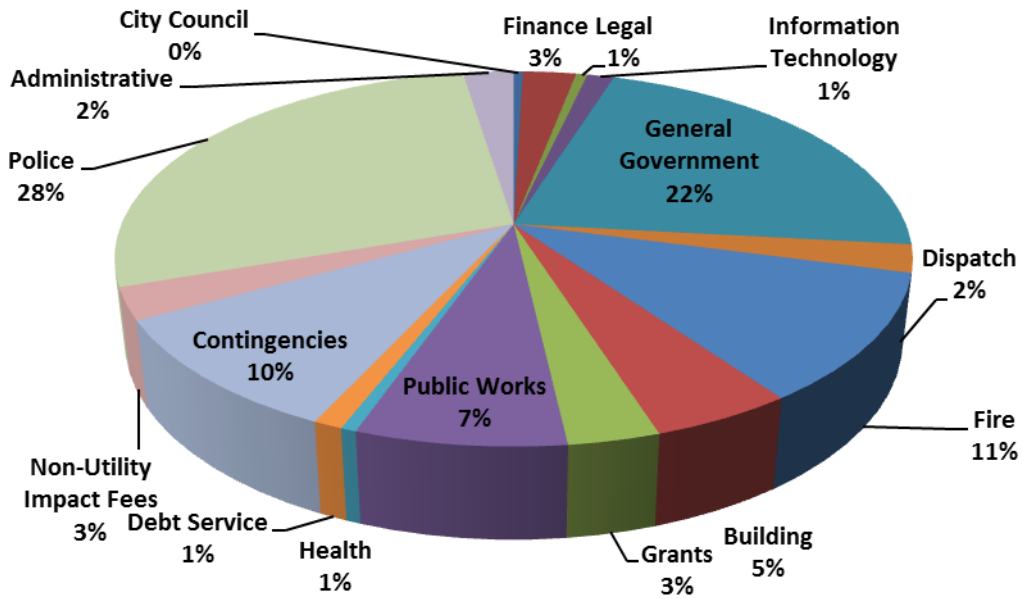
*This section was created to provide detailed reports of Fiscal
Year 2018 expenditures by type of fund.*



GENERAL FUND

General Fund Expenditures by Function

The anticipated expenditures from the General Fund for FY2018 total \$5,078,124. The majority (28 percent) of the money that is budgeted this year will be expended from this fund will be used to enhance public safety. Public safety includes expenditures from the Police Department combined with Emergency Dispatch. General government expenditures comprise the second largest portion of this fund (22 percent). The remainder of the expenditures that will be derived from the General Fund are utilized by each City Department.



Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

1 GENERAL ADMINISTRATION FUND
11 CITY COUNCIL

Account	Description	Actual Expenses by Year			Y-T-D	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16	2016-17	Current Budget	Proposed Budget		
511001	Salaries & Wages								
110	Executive Salaries	14,850	14,580	14,760	15,621	16,200	16,200		16,200
210	FICA Taxes	1,136	1,218	1,129	1,195	1,239	1,239		1,239
220	Retirement Contributions	943	977	1,083	1,191	1,220	1,283		1,283
	Total Salaries & Wages	16,929	16,775	16,972	18,007	18,659	18,722	0	18,722
511300	Operating Expenditures								
470	Printing & Binding	0	0	34	0	100	100		100
502	Miscellaneous	0	0	60	0	150	150		150
511	Election Expenses	2,770	2,569	2,544	0	3,000	3,000		3,000
540	Membership Fees	1,100	1,000	1,000	1,000	1,000	1,000		1,000
	Total City Council Operating Expense	3,870	3,569	3,638	1,000	4,250	4,250	0	4,250
	Total City Council Department	20,799	20,344	20,610	19,007	22,909	22,972	0	22,972

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

1 GENERAL ADMINISTRATION FUND
12 ADMINISTRATIVE

Account	Description	Actual Expenses by Year			Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
		2013-14	2014-15	2015-16					
512001	Salaries & Wages								
120	Regular Salaries & Wages	103,631	102,488	75,987	74,976	83,635	84,771	84,771	
140	Overtime	184	115	0	0	0	0	0	
149	Vehicle Allowance - City Manager	0	0	0	150	0	1,800	1,800	
210	FICA Taxes	7,921	7,334	5,791	5,725	6,398	6,440	6,440	
220	Retirement Contributions	6,018	11,958	9,885	9,150	13,100	11,412	11,412	
230	Health Insurance - Employee	10,424	10,378	6,281	5,442	9,100	9,100	9,100	
	Total Salaries & Wages	128,178	132,273	97,944	95,443	112,233	113,523	0	113,523
512300	Operating Expenditures								
301	Training	1,397	335	2,060	1,180	2,000	7,500	7,500	
314	Drug Screening	0	40	0	0	0	0	0	
315	Physical Exams	0	0	0	0	120	120	120	
470	Printing & Binding	0	45	0	0	150	150	150	
476	City Clerks Institute	762	1,014	0	0	0	1,550	1,550	
502	Miscellaneous	192	237	220	45	150	150	150	
512	Small Equipment	0	0	0	50	150	150	150	
520	Fuel Expense	70	0	0	0	0	0	0	
540	Membership Fees	773	1,278	749	548	1,000	1,000	1,000	
551	Document Recording Fees	399	299	274	295	300	300	300	
	Total Administrative Operating Expense	3,593	3,248	3,303	2,118	3,870	10,920	0	10,920
	Total Administrative Department	131,771	135,521	101,247	97,561	116,103	124,443	0	124,443

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

1 GENERAL ADMINISTRATION FUND
13 FINANCE

Account	Description	Actual Expenses by Year			Y-T-D	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16	2016-17	Current Budget	Proposed Budget		
513001	Salary & Wages								
120	Regular Salaries & Wages	89,698	71,990	79,439	70,096	78,640	87,073	87,073	
140	Overtime	118	31	160	449	142	273	273	
210	FICA Taxes	6,744	5,405	5,955	5,280	6,027	6,577	6,577	
220	Retirement Contributions	6,335	5,343	5,800	5,291	5,925	6,918	6,918	
230	Health Insurance - Employee	9,348	11,257	13,194	11,775	14,000	14,000	14,000	
	Total Salaries & Wages	112,243	94,026	104,548	92,891	104,734	114,841	0	114,841
513300	Operating Expenditures								
301	Training	758	1,585	2,226	573	1,460	3,000	3,000	
315	Physical Exams	0	35	0	45	75	75	75	
409	Cellular Phone	0	0	0	218	100	780	780	
461	Software Maintenance Contracts	0	0	0	6,783	6,500	6,400	6,400	
502	Miscellaneous	1,659	587	148	130	400	400	400	
512	Small Equipment	384	0	0	398	400	4,800	4,800	
540	Membership Fees	195	385	195	458	350	350	350	
	Finance Operating Expense	2,996	2,592	2,569	8,605	9,285	15,805	0	15,805
	Total Finance Department Expenses	115,239	96,618	107,117	101,496	114,019	130,646	0	130,646

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

1 GENERAL ADMINISTRATION FUND
14 LEGAL

Account	Description	Actual Expenses by Year			Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
		2013-14	2014-15	2015-16					
514300	Operating Expenditures								
319	City Attorney	33,486	37,182	16,676	18,703	28,000		28,000	
502	Miscellaneous	0	6	0	0	0		0	
	Legal Dept. Operating Expense	33,486	37,188	16,676	18,703	28,000	0	28,000	
	Total Legal Department Expenses	33,486	37,188	16,676	18,703	28,000	0	28,000	

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

1 GENERAL ADMINISTRATION FUND
16 INFORMATION TECHNOLOGY

Account	Description	Actual Expenses by Year			Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
		2013-14	2014-15	2015-16					
516001	Salary & Wages								
120	Regular Salaries	0	56,715	49,037	0	0	0	0	
140	Overtime	0	1,408	757	0	0	0	0	
210	FICA Taxes	0	4,446	3,809	0	0	0	0	
220	Retirement	0	4,268	3,441	0	0	0	0	
230	Health Insurance - Employee	0	7,429	6,572	0	0	0	0	
	Total Salaries & Wages	0	74,266	63,616	0	0	0	0	
516300	Operating Expenditures								
301	Training	982	280	0	0	0	0	0	
328	Professional Services	548	0	20,182	67,828	30,000	33,600	33,600	
409	Cellular Phone	22,995	24,168	20,932	0	0	660	660	
410	Telephone	13,968	14,405	15,073	13,792	14,340	0	0	
417	Internet Service	14,338	15,821	6,532	0	0	0	0	
461	Software Maint Contracts	44,705	38,581	40,665	0	0	0	0	
467	Equipment Maintenance	12,975	4,673	12,500	3,543	18,000	8,500	8,500	
502	Miscellaneous	988	456	573	626	500	1,000	1,000	
512	Small Equipment	8,257	3,962	5,292	2,655	1,000	2,000	2,000	
	Total IT Operating Expense	119,756	102,346	121,749	88,444	63,840	45,760	0	45,760
516600	IT Capital Outlay								
601	Copy Machine Lease	9,182	10,480	368	0	0	0	0	
640	Computer	11,451	9,062	824	0	1,000	0	0	
643	Small Equipment	0	0	0	0	0	10,000	10,000	
648	Equipment	22,058	23,671	12,811	2,595	10,000	10,000	10,000	
	Total IT Capital Outlay	42,691	43,213	14,003	2,595	11,000	20,000	0	20,000
	Total IT Department Expenditures	162,447	219,825	199,368	91,039	74,840	65,760	0	65,760

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

**1 GENERAL ADMINISTRATION FUND
19 GENERAL GOVERNMENT**

Account	Description	Actual Expenses by Year			Y-T-D	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16	2016-17	Current Budget	Proposed Budget		
519300	Operating Expenditures								
240	Workmen's Compensation	56,609	60,823	61,929	69,499	69,360	81,000	81,000	
250	Unemployment Compensation	12,584	4,460	15	3,330	28,600	10,000	10,000	
301	Training	348	0	0	847	1,500	2,700	2,700	
313	Codification of City Code	0	2,949	3,000	1,116	3,500	3,500	3,500	
320	Audits	11,132	26,289	27,666	24,793	14,560	26,000	26,000	
328	Professional Services	2,810	6,679	20,663	6,469	10,000	10,000	10,000	
331	Red Light Camera Service Fee	173,014	190,502	245,690	205,573	234,156	234,156	234,156	
334	State Fees Red Light Camera	193,888	244,601	474,262	498,830	540,911	474,760	474,760	
343	Office Cleaning	6,098	18,344	16,861	16,584	15,600	15,600	15,600	
409	Cellular Phone	1,349	0	0	768	800	800	800	
410	Telephone	0	0	0	0	0	4,650	4,650	
416	PRM Board Meetings/Annual	653	617	0	0	0	0	0	
417	Internet Service	0	0	0	3,468	4,000	4,000	4,000	
420	Postage	10,883	11,259	10,753	9,893	8,900	8,900	8,900	
430	Electricity	25,378	26,526	24,003	19,162	25,000	25,000	25,000	
432	Water Utility Expense	5,985	3,771	7,555	8,888	8,000	10,000	10,000	
434	Sewer Utility Expense	2,525	2,626	2,632	2,171	3,000	2,600	2,600	
436	Stormwater Utility Expense	1,261	1,437	1,425	1,195	1,500	1,500	1,500	
450	Liability Insurance	84,914	93,703	93,746	100,199	104,033	110,700	110,700	
459	Flood Insurance	7,378	7,767	8,600	4,201	9,460	4,700	4,700	
460	Building Maintenance	18,716	7,848	10,366	6,331	10,000	40,000	40,000	
461	Software Maint Contracts	0	0	0	7,710	7,700	8,100	8,100	
470	Printing & Binding	266	124	1,197	1,594	2,000	2,000	2,000	
477	Generator	400	0	0	11	0	0	0	
484	Advertising	3,359	7,821	7,387	3,157	8,000	8,000	8,000	
502	Miscellaneous	4,093	3,921	4,603	5,330	3,500	5,000	5,000	
503	Christmas Gift Cards	2,794	2,655	3,000	2,555	3,000	4,265	4,265	
510	Office Supplies	9,479	13,208	7,687	9,430	10,000	10,000	10,000	
512	Small Equipment	0	0	58	116	150	150	150	
517	Hurricane/Evacuation Brochure	825	520	893	0	1,500	1,500	1,500	
540	Membership Fees	0	0	0	99	200	200	200	
556	Bank Charges	236	718	1,025	-804	1,000	1,000	1,000	
	General Gov. Operating Expense	636,977	739,168	1,035,016	1,012,515	1,129,930	1,110,781	0	1,110,781
	Total General Gov. Department	636,977	739,168	1,035,016	1,012,515	1,129,930	1,110,781	0	1,110,781

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

1 GENERAL ADMINISTRATION FUND
20 DISPATCH DEPARTMENT

Account	Description	Actual Expenses by Year			Y-T-D 2016-17	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16		Current Budget	Proposed Budget		
520001	Salaries & Wages								
120	Regular Salaries & Wages	122,721	119,148	115,343	60,661	56,998	56,816	56,816	
130	Part-time Salaries & Wages	13,807	14,438	8,803	2,187	20,640	19,118	19,118	
140	Overtime	7,847	7,007	4,229	5,887	3,984	3,825	3,825	
160	Holiday Pay	5,612	4,579	5,003	3,120	4,503	4,707	4,707	
210	FICA Taxes	11,373	11,036	10,157	5,486	6,589	6,446	6,446	
220	Retirement Contributions	10,335	10,977	9,910	5,726	6,476	6,690	6,690	
230	Health Insurance - Employee	16,841	19,191	17,518	9,303	14,000	14,000	14,000	
	Total Salaries & Wages	<u>188,536</u>	<u>186,376</u>	<u>170,963</u>	<u>92,370</u>	<u>113,190</u>	<u>111,602</u>	<u>0</u>	<u>111,602</u>
520300	Operating Expenditures								
301	Training	0	0	0	75	0	5,000	5,000	
315	Physical Exams	340	75	223	255	350	350	350	
412	Radio Maintenance	1,041	965	264	1,225	1,000	1,500	1,500	
502	Miscellaneous	24	0	161	234	300	300	300	
525	Uniform Allowance	64	208	30	114	400	500	500	
526	Uniform Maintenance Allow	1,600	1,600	1,600	1,500	2,200	2,200	2,200	
	Total Dispatch Operating Expense	<u>3,069</u>	<u>2,848</u>	<u>2,278</u>	<u>3,403</u>	<u>4,250</u>	<u>9,850</u>	<u>0</u>	<u>9,850</u>
	Total Dispatch Department	<u>191,605</u>	<u>189,224</u>	<u>173,241</u>	<u>95,773</u>	<u>117,440</u>	<u>121,452</u>	<u>0</u>	<u>121,452</u>

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

1 GENERAL ADMINISTRATION FUND
21 POLICE DEPARTMENT

Account	Description	Actual Expenses by Year			Y-T-D	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16	2016-17	Current Budget	Proposed Budget		
521001	Salaries & Wages								
120	Regular Salaries & Wages	553,884	728,777	755,847	740,241	770,985	776,665	776,665	
130	Part-time Salaries & Wage	124,685	31,757	439	0	27,612	0	0	
135	Temporary Salaries & Wages	0	0	0	8,625	0	0	0	
140	Overtime	18,870	7,963	15,065	34,415	14,724	31,262	31,262	
156	Police Subsidy	5,643	5,026	7,474	6,283	8,070	6,120	6,120	
160	Holiday Pay	28,277	30,079	33,547	29,875	37,241	40,316	40,316	
210	FICA Taxes	55,006	60,915	61,386	62,125	71,821	66,417	66,417	
220	Retirement Contributions	122,112	154,126	164,803	157,450	183,693	186,892	186,892	
230	Health Insurance - Employee	85,452	99,450	106,535	86,973	120,750	134,750	134,750	
820	Johnny Cash Donation	1,079	1,329	1,356	1,130	1,456	1,586	1,586	
	Total Salaries & Wages	995,008	1,119,422	1,146,452	1,127,117	1,236,352	1,244,008	0	
521300	Operating Expenditures								
301	Training	355	584	0	0	0	2,000	2,000	
315	Physical Exams	720	1,170	685	1,690	825	1,375	1,375	
328	Professional Services	38,666	1,656	1,180	1,000	750	1,250	1,250	
353	Impound Lot Maintenance	3,125	3,656	3,254	128	1,500	3,000	3,000	
354	K-9 Officer Expense	1,300	0	0	0	0	0	0	
357	Red Light 5.00 Expenditure	4,085	12,906	1,652	3,080	5,000	5,000	5,000	
409	Cellular Phone	0	0	0	11,102	10,200	11,700	11,700	
460	Building Maintenance	0	606	2,554	1,068	1,000	2,000	2,000	
461	Software Maintenance Contracts	0	0	0	3,180	5,000	4,600	4,600	
465	Vehicle Expense	30,866	22,771	14,092	18,988	12,000	20,000	20,000	
470	Printing & Binding	813	334	0	224	250	400	400	
471	Police Boat Maintenance	672	4	73	97	1,000	1,000	1,000	
472	Police Bicycle Maintenance	0	0	0	0	200	600	600	
484	Advertising	546	602	0	0	700	700	700	
502	Miscellaneous	1,589	1,693	942	1,533	1,000	1,500	1,500	
504	Evidence Supplies	4,754	2,042	2,235	1,342	1,500	2,200	2,200	
512	Small Equipment	550	16	1,722	2,470	1,500	10,000	10,000	
514	Safety Equipment	2,153	58	2,000	1,252	2,500	2,500	2,500	
518	Supplies for Boat	832	5	5	690	1,000	1,500	1,500	
520	Fuel Expense	62,713	47,525	30,193	26,525	35,000	35,000	35,000	
525	Uniform Allowance	4,836	4,632	3,644	5,939	5,320	7,000	7,000	
526	Uniform Maintenance Allow	5,600	5,500	5,600	4,400	5,200	5,600	5,600	
537	Weapons Equip/Supplies	1,902	204	67	2,150	3,500	4,000	4,000	
540	Membership Fees	221	565	375	445	750	750	750	
543	Subscriptions & Publication	407	256	0	0	100	100	100	
566	Investigative Funds	0	0	1,268	0	0	0	0	
120-465	Vehicle Expense	0	158	0	0	0	0	0	
120-502	Miscellaneous	200	0	1,182	3,814	6,000	6,000	6,000	
120-512	Small Equipment	6,994	550	0	0	0	0	0	
120-537	Weapons Equip/Supplies	0	0	0	0	0	18,000	18,000	
120-566	Investigative Funds	0	0	0	0	0	3,000	3,000	
	Total Police Operating Expense	173,899	107,493	72,723	91,117	101,795	150,775	0	
521600	Capital Outlay								
622	Weapons & Equipment	0	0	0	0	0	0	0	
120-649	Equipment on Vehicles	6,994	6,374	1,590	11,364	30,000	20,000	20,000	
120-650	Vehicles	0	0	0	0	0	0	0	
	Total Police Capital Outlay	6,994	6,374	1,590	11,364	30,000	20,000	0	
	Total Police Department Expenditures	1,175,901	1,233,289	1,220,765	1,229,598	1,368,147	1,414,783	0	

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

1 GENERAL ADMINISTRATION FUND
22 FIRE DEPARTMENT

Account	Description	Actual Expenses by Year			Y-T-D	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16	2016-17	Current Budget	Proposed Budget		
522001	Salaries & Wages								
120	Regular Salaries & Wages	229,914	245,104	261,775	244,009	244,236	252,119	252,119	
130	Part-time Salaries & Wage	25,010	29,081	22,760	28,480	45,000	44,955	44,955	
140	Overtime	6,594	8,200	8,434	8,821	9,039	10,140	10,140	
150	Incentive Pay	8,433	7,630	11,664	9,677	13,205	8,811	8,811	
151	Compensated Volunteers	4,775	3,695	2,890	2,925	6,000	6,000	6,000	
154	Fire Subsidy	350	50	500	-271	0	500	500	
160	Holiday Pay	9,652	8,558	9,813	9,206	13,372	9,975	9,975	
210	FICA Taxes	20,801	22,296	23,178	22,031	24,851	23,923	23,923	
220	Retirement Contributions	45,125	51,041	63,405	57,413	63,162	60,673	60,673	
230	Health Insurance - Employee	32,309	30,674	35,024	33,043	41,650	41,650	41,650	
	Total Salaries & Wages	382,963	406,329	439,443	415,334	460,515	458,746	0	458,746
522300	Operating Expenditures								
301	Training	3,730	3,206	2,048	3,353	5,380	6,950	6,950	
302	Training Library	0	313	0	255	350	350	350	
303	Tuition Reimbursement	0	385	488	450	2,100	1,500	1,500	
305	Medical Director	1,200	1,200	1,200	1,200	1,200	1,200	1,200	
314	Drug Screening	0	0	0	0	50	50	50	
315	Physical Exams	0	485	3,120	3,040	3,100	4,725	4,725	
316	Required Health Care	0	0	0	0	100	100	100	
346	Contractual Services	13,671	14,092	8,143	8,092	14,210	15,600	15,600	
409	Cellular Phone	0	0	0	3,618	2,400	4,860	4,860	
412	Radio Maintenance	346	864	178	151	1,200	1,200	1,200	
417	Internet Service	0	0	0	1,788	2,000	2,000	2,000	
420	Postage	15	0	0	0	0	0	0	
428	Medical Equipment	3,287	2,673	2,571	2,793	4,000	4,000	4,000	
430	Electricity	6,258	6,142	5,820	4,625	5,750	6,000	6,000	
432	Water Utility Expense	1,028	1,615	1,547	1,181	1,250	1,400	1,400	
434	Sewer Utility Expense	612	640	737	690	1,250	800	800	
436	Stormwater Utility Expense	271	347	300	250	500	500	500	
460	Building Maintenance	2,578	1,782	3,783	6,942	11,000	8,000	8,000	
461	Software Maintenance Contracts	0	0	0	1,122	1,300	1,300	1,300	
465	Vehicle Expense	7,597	9,387	20,621	9,557	15,000	10,000	10,000	
467	Equipment Maintenance	2,761	2,222	2,289	1,197	3,000	4,500	4,500	
470	Printing & Binding	140	45	0	280	300	300	300	
502	Miscellaneous	331	567	647	326	510	510	510	
512	Small Equipment	5,232	1,029	736	851	1,000	2,060	2,060	
513	Station Supplies	1,984	1,608	2,082	1,802	2,000	2,000	2,000	
514	Safety Equipment	1,432	1,045	968	1,298	1,470	1,400	1,400	
520	Fuel Expense	9,439	9,153	6,438	5,652	7,500	7,500	7,500	
525	Uniform Allowance	5,156	11,372	8,411	3,220	8,090	8,090	8,090	
540	Membership Fees	1,261	1,873	3,337	3,353	3,900	4,650	4,650	
	Total Fire Operating Expense	68,329	72,045	75,464	67,086	99,910	101,545	0	101,545
522600	Capital Outlay								
694	Building Improvement	1,552	0	0	0	0	0	0	
	Fire Capital Outlay	1,552	0	0	0	0	0	0	
	Fire Department Total	452,844	478,374	514,907	482,420	560,425	560,291	0	560,291

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

1 GENERAL ADMINISTRATION FUND
24 BUILDING DEPARTMENT

Account	Description	Actual Expenses by Year			Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
		2013-14	2014-15	2015-16					
524001	Salaries & Wages								
120	Regular Salaries & Wages	22,491	15,334	7,265	40,785	22,767	105,080	105,080	
130	Part-time Salaries & Wages	2,944	3,069	3,618	4,343	4,081	0	0	
140	Overtime	18	44	21	681	117	1,576	1,576	
210	FICA Taxes	1,943	1,365	817	3,560	2,063	8,130	8,130	
220	Retirement Contributions	1,691	1,249	682	3,750	1,904	8,447	8,447	
230	Health Insurance - Employee	1,316	819	191	2,387	2,800	11,200	11,200	
	Growth Mgmt. Salary Expense	30,403	21,880	12,594	55,506	33,732	134,433	0	134,433
524300	Operating Expenditures								
301	Training	4,082	2,690	1,257	3,123	2,000	4,800	4,800	
315	Physical Exams	0	45	0	0	100	200	200	
328	Professional Services	375	21,185	90,501	43,690	20,000	70,000	70,000	
409	Cellular Phone	0	0	0	1,896	1,300	3,000	3,000	
461	Software Maint Contracts	5,995	5,995	5,995	7,642	8,000	2,700	2,700	
465	Vehicle Expense	89	120	505	2,056	1,400	1,540	1,540	
470	Printing & Binding	130	1,779	119	328	250	360	360	
502	Miscellaneous	40	294	262	1,388	500	2,000	2,000	
512	Small Equipment	282	686	21	4,505	600	2,400	2,400	
520	Fuel Expense	1,347	1,466	1,077	1,613	1,500	2,000	2,000	
525	Uniform Allowance	177	952	215	1,357	750	950	950	
540	Membership Fees	515	692	655	375	1,000	1,100	1,100	
541	Code Books & Publications	213	1,447	0	371	750	1,500	1,500	
	Growth Mgmt. Operating Expense	13,245	37,351	100,607	68,344	38,150	92,550	0	92,550
524600	Capital Outlay								
643	Small Equipment	0	0	0	0	0	21,000	21,000	
	Building Dept. Capital Outlay	0	0	0	0	0	21,000	0	21,000
	Building Department Total	43,648	59,231	113,201	123,850	71,882	247,983	0	247,983

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

1 GENERAL ADMINISTRATION FUND
38 GRANTS

Account	Description	Actual Expenses by Year			Y-T-D 2016-17	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16		Current Budget	Proposed Budget		
538800	GRANT EXPENDITURES								
301	Training	4,120	2,288	4,383	8,008	5,000		20,000	
836	CDBG Grant - County	0	125,112	0	0	109,791		139,467	
	Grant Operating Expense	4,120	127,400	4,383	8,008	114,791	0	159,467	
	Grant Total	4,120	127,400	4,383	8,008	114,791	0	159,467	

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

1 GENERAL ADMINISTRATION FUND
41 PUBLIC WORKS DEPARTMENT

Account	Description	Actual Expenses by Year			Y-T-D	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16	2016-17	Current Budget	Proposed Budget		
541001	Salaries & Wages								
120	Regular Salaries & Wages	92,589	143,423	159,087	157,186	169,707	176,431		176,431
140	Overtime	2,355	4,551	5,978	4,661	6,569	7,933		7,933
210	FICA Taxes	7,273	11,043	13,480	12,285	13,485	14,018		14,018
220	Retirement Contributions	6,700	10,684	12,891	12,014	13,255	14,602		14,602
230	Health Insurance - Employee	14,912	27,227	30,390	26,209	36,050	38,150		38,150
	Public Works Salary Expense	123,829	196,928	221,826	212,355	239,066	251,134	0	251,134
541300	Operating Expenditures								
301	Training	0	0	324	0	500	500		500
314	Drug Screening	0	35	0	0	0	0		0
315	Physical Exams	715	230	0	159	250	150		150
409	Cellular Phone	0	0	0	1,175	600	2,280		2,280
430	Electricity	8,847	8,854	7,847	5,029	7,500	7,500		7,500
431	Street Lights	14,260	14,260	14,260	11,883	14,260	14,260		14,260
432	Water Utility Expense	8,717	7,383	10,219	5,655	11,430	8,000		8,000
434	Sewer Utility Expense	5,209	5,193	7,295	4,263	8,680	8,680		8,680
436	Stormwater Utility Expense	1,680	1,656	1,597	1,405	1,880	1,700		1,700
440	Rental & Leases	1,326	2,077	622	300	1,500	1,500		1,500
445	Backhoe Lease	15,271	323	108	0	0	0		0
460	Building Maintenance	1,068	4,502	2,046	3,777	1,000	6,500		6,500
462	Maintenance	7,337	8,682	8,219	14,023	6,500	9,000		9,000
465	Vehicle Expense	9,637	9,160	8,699	4,549	4,800	5,480		5,480
467	Equipment Maintenance	4,015	5,226	1,811	4,583	2,500	5,000		5,000
470	Printing & Binding	65	0	0	0	0	0		0
502	Miscellaneous	1,131	1,372	872	1,658	1,200	1,500		1,500
512	Small Equipment	1,184	4,491	737	2,781	1,500	3,500		3,500
514	Safety Equipment	1,810	1,647	1,508	2,223	1,800	2,500		2,500
520	Fuel Expense	20,118	13,559	10,667	8,791	8,500	10,000		10,000
524	Landscaping	6,787	5,455	4,775	8,158	4,500	8,000		8,000
525	Uniform Allowance	4,638	5,426	5,467	5,465	5,500	6,110		6,110
528	Chemicals	3,258	3,722	3,750	3,554	3,000	3,500		3,500
530	Road Materials/Paving	3,330	11,706	6,018	5,442	5,000	5,000		5,000
531	Street Signs	763	3,677	260	2,433	3,000	3,500		3,500
	Public Works Operating Exp Total	121,166	118,636	97,101	97,306	95,400	114,160	0	114,160
541600	Capital Outlay								
643	Small Equipment	6,750	0	0	0	0	0		0
	Public Works Capital Outlay	6,750	0	0	0	0	0	0	0
	Public Works Department Total	251,745	315,564	318,927	309,661	334,466	365,294	0	365,294

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

1 GENERAL ADMINISTRATION FUND
62 HEALTH

Account	Description	Actual Expenses by Year			Y-T-D 2016-17	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16		Current Budget	Proposed Budget		
562300	Operating Expenses								
339	Animal Control Contract	12,567	13,086	13,395	16,190	13,500	19,000	19,000	
433	Refuse Pick-up	3,262	3,920	5,405	4,728	4,250	5,000	5,000	
519	Solid Waste Assessment	2,941	2,941	2,967	2,941	3,000	3,000	3,000	
	Health Operating Expenses	18,770	19,947	21,767	23,859	20,750	27,000	0	27,000
	Health Operating Expenses Total	18,770	19,947	21,767	23,859	20,750	27,000	0	27,000

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

**1 GENERAL ADMINISTRATION FUND
82 DEBT SERVICE**

Account	Description	Actual Expenses by Year			Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
		2013-14	2014-15	2015-16					
582700	DEBT SERVICE								
	712 Bond Principal 2005C	175,000	105,000	200,000	-1,265	120,000	36,000	36,000	
	718 Interest - 2005C Bond	80,547	29,744	83,344	7,577	21,370	14,628	14,628	
	730 Cost of Bond	2,595	2,468	4,306	244	1,000	475	475	
	Debt Service Expenses	258,142	137,212	287,650	6,556	142,370	51,103	0	
	Debt Service Department Total	258,142	137,212	287,650	6,556	142,370	51,103	0	

**1 GENERAL ADMINISTRATION FUND
90 CONTINGENCIES**

Account	Description	Actual Expenses by Year			Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
		2013-14	2014-15	2015-16					
590900	CONTINGENCIES								
	925 CRA City's TIF Share	290,847	301,243	334,362	369,261	369,261	415,924	415,924	
	990 Contingencies	0	0	0	0	0	92,225	92,225	
	Contingencies Total	290,847	301,243	334,362	369,261	369,261	508,149	0	

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

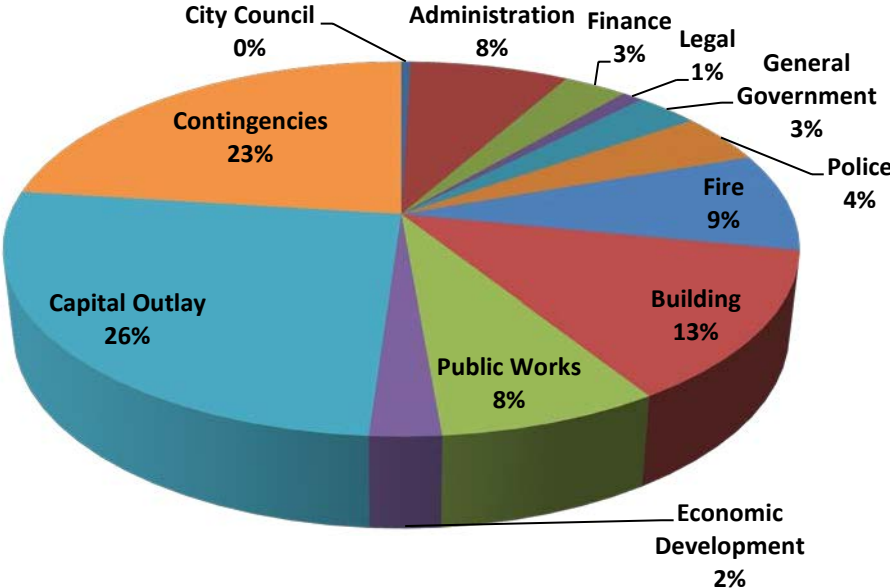
200 POLICE IMPACT FEES									
18 POLICE IMPACT FEES									
Account	Description	Actual Expenses by Year			Y-T-D	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16	2016-17	Current Budget	Proposed Budget		
518600	POLICE IMPACT CAPITAL OUTLAY								
649	Equipment on Cars	0	0	0	0	0	4,000	4,000	
		0	0	0	0	0	4,000	4,000	
	Police Impact Fund Total	0	0	0	0	0	4,000	4,000	
210 FIRE IMPACT FEES									
23 FIRE IMPACT FEES									
Account	Description	Actual Expenses by Year			Y-T-D	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16	2016-17	Current Budget	Proposed Budget		
523600	FIRE IMPACT CAPITAL OUTLAY								
613	Fire Equipment	0	0	0	0	0	13,500	13,500	
630	Improvements Other Than Buildings	0	0	0	0	0	20,000	20,000	
649	Equipment on Cars	0	0	0	0	0	2,500	2,500	
	Fire Impact Fund Total	0	0	0	0	0	36,000	36,000	
220 TRANSPORTATION IMPACT FEES									
42 TRANSPORTATION IMPACT FEES									
Account	Description	Actual Expenses by Year			Y-T-D	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16	2016-17	Current Budget	Proposed Budget		
542300	TRANSPORTATION IMPACT FEES								
328	Professional Services	0	8,148	0	0	0	0	0	
	Total Transportation Impact Expenses	0	8,148	0	0	0	0	0	
542600	TRANSPORTATION IMPACT FEES								
631	Road Improvements	0	8,148	200,373	115,446	346,380	100,000	100,000	
	Total Transportation Impact Captail	0	8,148	200,373	115,446	346,380	100,000	100,000	
	Total Transportation Impact Fund	0	16,296	200,373	115,446	346,380	100,000	100,000	
	Impact Fees Fund Total - Non Utility	0	16,296	200,373	115,446	346,380	140,000	140,000	
	General Fund Total	3,788,341	4,126,444	4,669,610	4,104,753	4,931,713	5,078,124	5,078,124	



COMMUNITY REDEVELOPMENT FUND

Community Redevelopment Fund Expenditures by Function

The anticipated expenditures from the Community Redevelopment Fund for FY2018 total \$1,388,658. The majority (26 percent) of the money that is budgeted this year will be expended on capital projects such as dredging. The remainder of the expenditures that will be derived from the Community Redevelopment Fund are utilized by each City Department for various projects.



Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

105 COMMUNITY REDEVELOPMENT FUND

Account	Description	Actual Expenses by Year			Y-T-D 2016-17	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16		Current Budget	Proposed Budget		
11 City Council									
511001	Legislative Salaries & Wages								
110	Executive Salaries	4,950	4,860	5,040	5,207	5,400	5,400		5,400
210	FICA Taxes	379	372	386	399	413	413		413
220	Retirement Contributions	315	326	370	397	405	428		428
	Total Salaries & Wages	5,644	5,558	5,796	6,003	6,218	6,241	0	6,241
12 Administrative									
512001	Administrative Salaries & Wages								
120	Regular Salaries	129,486	126,699	107,961	84,855	92,626	84,047		84,047
140	Overtime	122	0	0	0	0	0		0
210	FICA taxes	9,901	10,449	8,244	6,484	7,086	6,400		6,400
220	Retirement Contributions	7,837	14,847	12,207	8,173	10,371	7,596		7,596
230	Health Insurance	11,703	14,120	8,797	7,703	10,150	9,100		9,100
	Total Salaries & Wages	159,049	166,115	137,209	107,215	120,233	107,143	0	107,143
	Administrative Total	159,049	166,115	137,209	107,215	120,233	107,143	0	107,143
13 Finance									
513001	Finance Salaries & Wages								
120	Regular Salaries & Wages	39,667	35,414	38,320	35,715	38,152	32,276		32,276
140	Overtime	79	10	53	236	91	119		119
210	FICA Taxes	2,996	2,675	2,879	2,692	2,926	2,435		2,435
220	Retirement Contributions	2,805	2,601	2,802	2,708	2,876	2,566		2,566
230	Health Insurance	3,294	5,725	4,550	4,397	7,000	5,250		5,250
	Finance Salaries & Wages	48,841	46,425	48,604	45,748	51,045	42,646	0	42,646
513300	Operating Expenditures								
328	Professional Services	21,141	0	0	0	0	0		0
	Finance Operating Exp Total	21,141	0	0	0	0	0	0	0
	Total Finance Department Expenses	69,982	46,425	48,604	45,748	51,045	42,646	0	42,646
14 Legal									
514300	Legal Operating Expenditures								
319	City Attorney	8,575	11,766	7,982	9,018	14,000	14,000		14,000
	Total Legal Department Expenses	8,575	11,766	7,982	9,018	14,000	14,000	0	14,000

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

105 COMMUNITY REDEVELOPMENT FUND

Account	Description	Actual Expenses by Year			Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
		2013-14	2014-15	2015-16					
16	Information Technology								
516001	Information Tech Salaries & Wages								
120	Regular Salaries & Wages	73,926	6,618	8,653	0	0	0	0	
140	Overtime	2,078	248	134	0	0	0	0	
210	FICA Taxes	5,815	525	672	0	0	0	0	
220	Retirement Contributions	5,358	503	607	0	0	0	0	
230	Health Insurance	11,874	2,159	1,160	0	0	0	0	
	Total Salaries & Wages	<u>99,051</u>	<u>10,053</u>	<u>11,226</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
516300	Operating Expenditures								
410	Telephone	3,673	0	0	0	0	0	0	
	Total IT Operating Expense	<u>3,673</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
516600	Capital Outlay								
640	Computer	0	0	862	0	0	0	0	
	Total IT Capital Outlay	<u>0</u>	<u>0</u>	<u>862</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	Total IT Department Expenditures	<u>102,724</u>	<u>10,053</u>	<u>12,088</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
19	General Government								
519300	Operating Expenditures								
477	Generator	42,441	42,441	42,441	36,313	42,500	42,500	42,500	
	General Gov. Operating Expense	<u>42,441</u>	<u>42,441</u>	<u>42,441</u>	<u>36,313</u>	<u>42,500</u>	<u>42,500</u>	<u>42,500</u>	
21	Police Department								
521001	Police Salaries & Wages								
120	Regular Salaries & Wages	136,058	87,856	85,474	22,327	54,070	45,006	45,006	
140	Overtime	988	557	0	0	0	0	0	
156	Police Subsidy	667	1,425	1,297	56	1,170	0	0	
160	Holiday Pay	4,336	2,321	1,009	0	0	0	0	
210	FICA Taxes	10,382	6,964	6,789	1,712	4,226	4,095	4,095	
220	Retirement Contributions	25,236	18,806	19,289	3,769	12,468	5,108	5,108	
230	Health Insurance	11,821	2,281	6,800	365	5,250	5,250	5,250	
820	Johnny Cash Donation	210	152	123	32	104	78	78	
	Total Salaries & Wages	<u>189,698</u>	<u>120,362</u>	<u>120,781</u>	<u>28,261</u>	<u>77,288</u>	<u>59,537</u>	<u>59,537</u>	
	Total Police Operating Expense	<u>189,698</u>	<u>120,362</u>	<u>120,781</u>	<u>28,261</u>	<u>77,288</u>	<u>59,537</u>	<u>59,537</u>	

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

105 COMMUNITY REDEVELOPMENT FUND

Account	Description	Actual Expenses by Year			Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
		2013-14	2014-15	2015-16					
22	Fire Department								
522001	Fire Salaries & Wages								
120	Regular Salaries & Wages	58,149	51,408	46,484	42,541	43,100	44,492	44,492	
140	Overtime	1,713	1,807	1,500	1,557	1,597	1,790	1,790	
150	Incentive Pay	2,422	1,794	2,059	1,708	2,977	1,555	1,555	
160	Holiday Pay	2,471	1,942	1,732	1,625	2,359	1,760	1,760	
210	FICA Taxes	4,847	4,254	3,788	3,457	3,828	3,615	3,615	
220	Retirement Contributions	11,774	10,745	7,150	10,069	11,293	10,707	10,707	
230	Health Insurance	8,135	7,870	6,370	5,831	7,350	7,350	7,350	
	Total Salaries & Wages	<u>89,511</u>	<u>79,820</u>	<u>69,083</u>	<u>66,788</u>	<u>72,504</u>	<u>71,269</u>	<u>0</u>	
522300	Operating Expenditures								
346	Contractual Services	41,014	42,275	48,039	44,737	42,630	46,800	46,800	
	Total Fire Operating Expense	<u>41,014</u>	<u>42,275</u>	<u>48,039</u>	<u>44,737</u>	<u>42,630</u>	<u>46,800</u>	<u>0</u>	
	Total Fire Expense	<u>130,525</u>	<u>122,095</u>	<u>117,122</u>	<u>111,525</u>	<u>115,134</u>	<u>118,069</u>	<u>0</u>	
24	Building Department								
524001	Building Department Salaries & Wages								
120	Regular Salaries & Wages	118,655	101,966	73,998	107,590	139,487	116,645	116,645	
130	Part-time Salaries & Wages	11,774	12,276	14,471	12,391	16,324	0	0	
140	Overtime	27	176	83	174	632	1,050	1,050	
210	FICA Taxes	9,863	8,534	6,676	9,100	11,968	8,886	8,886	
220	Retirement Contributions	8,782	7,978	6,023	8,717	11,270	9,321	9,321	
230	Health Insurance	11,279	9,265	6,678	7,575	18,200	23,800	23,800	
	Growth Mgmt. Salaries & Wages Total	<u>160,380</u>	<u>140,195</u>	<u>107,929</u>	<u>145,547</u>	<u>197,881</u>	<u>159,702</u>	<u>0</u>	
524300	Operating Expenditures								
563	Demolitions	688	32,540	7,950	3,496	10,000	20,000	20,000	
	Growth Mgmt. Operating Exp Total	<u>688</u>	<u>32,540</u>	<u>7,950</u>	<u>3,496</u>	<u>10,000</u>	<u>20,000</u>	<u>0</u>	
524600	Capital Outlay								
693	Demolitions	11,054	12,990	0	0	0	0	0	
	Growth Mgmt. Capital Outlay Total	<u>11,054</u>	<u>12,990</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	Total Growth Mgmt. Exp	<u>172,122</u>	<u>185,725</u>	<u>115,879</u>	<u>149,043</u>	<u>207,881</u>	<u>179,702</u>	<u>0</u>	

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

105 COMMUNITY REDEVELOPMENT FUND

Account	Description	Actual Expenses by Year			Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
		2013-14	2014-15	2015-16					
33	Water Distribution								
533001	Water Salaries & Wages								
120	Regular Salaries & Wages	18,535	0	0	0	0	0	0	
140	Overtime	949	0	0	0	0	0	0	
210	FICA Taxes	1,459	0	0	0	0	0	0	
220	Retirement Contributions	1,374	0	0	0	0	0	0	
230	Health Insurance	2,522	0	0	0	0	0	0	
	Water Dist. Salaries & Wages	<u>24,839</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	Water Distribution Total	<u>24,839</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
34	Water Plant								
534300	Operating Expenditures								
477	Generator	15,236	0	0	0	0	0	0	
	Water Plant Total	<u>15,236</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
35	Wastewater Services								
535001	Wastewater Salaries & Wages								
120	Regular Salaries & Wages	18,535	0	0	0	0	0	0	
140	Overtime	949	0	0	0	0	0	0	
210	FICA Taxes	1,458	0	0	0	0	0	0	
220	Retirement Contributions	1,374	0	0	0	0	0	0	
230	Health Insurance	2,230	0	0	0	0	0	0	
	Wastewater Total	<u>24,546</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
37	Stormwater Utilities								
537001	Stormwater Salaries & Wages								
120	Regular Salaries & Wages	6,241	6,661	0	0	0	0	0	
140	Overtime	263	213	0	0	0	0	0	
210	FICA Taxes	492	520	0	0	0	0	0	
220	Retirement Contributions	459	505	0	0	0	0	0	
230	Health Insurance	1,420	1,492	0	0	0	0	0	
	Stormwater Total	<u>8,875</u>	<u>9,391</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

105 COMMUNITY REDEVELOPMENT FUND

Account	Description	Actual Expenses by Year				Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
		2013-14	2014-15	2015-16	2016-17					
	38 Grants									
538800	Grant Expenditures									
801	Community Grant Programs	103,267	48,049	22,474	0	0	0		0	
803	Restore Act - Dredging/Boat Ramp	0	0	0	0	75,000	0		0	
	Grant Operating Exp. Total	<u>103,267</u>	<u>48,049</u>	<u>22,474</u>	<u>0</u>	<u>75,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	41 Public Works Department									
541001	Public Works Salaries & Wages									
120	Regular Salaries & Wages	59,581	38,430	41,399	35,788	41,529	39,992		39,992	
140	Overtime	2,330	1,389	1,407	1,447	1,428	2,742		2,742	
210	FICA Taxes	4,760	3,022	3,265	2,825	3,286	3,256		3,256	
220	Retirement Contributions	4,355	2,925	3,113	2,809	3,232	3,385		3,385	
230	Health Insurance	11,150	8,011	8,602	8,025	10,500	10,500		10,500	
	Public Works Salaries & Wages	<u>82,176</u>	<u>53,777</u>	<u>57,786</u>	<u>50,894</u>	<u>59,975</u>	<u>59,875</u>	<u>0</u>	<u>59,875</u>	
541300	Public Works Operating Expenditures									
431	Street Lights	45,552	44,544	42,482	46,628	45,740	45,740		45,740	
530	Road Material/Pavement Markings	0	0	0	20,524	0	0		0	
	Public Works Operating Exp Total	<u>45,552</u>	<u>44,544</u>	<u>42,482</u>	<u>67,152</u>	<u>45,740</u>	<u>45,740</u>	<u>0</u>	<u>45,740</u>	
	Public Works Total	<u>127,728</u>	<u>98,321</u>	<u>100,268</u>	<u>118,046</u>	<u>105,715</u>	<u>105,615</u>	<u>0</u>	<u>105,615</u>	

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

105 COMMUNITY REDEVELOPMENT FUND

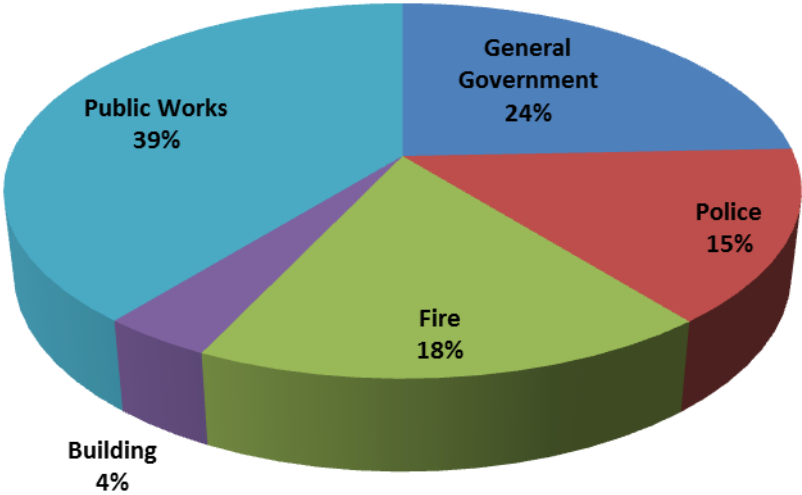
Account	Description	Actual Expenses by Year			Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
		2013-14	2014-15	2015-16					
59 Other Economic Development									
559300 Operating Expenditures									
318	Engineering	0	5,911	0	0	0			
479	City Events	9,680	0	0	5,000	5,000	25,000	25,000	
502	Miscellaneous	537	175	0	0	0	0	0	
524	Landscaping	2,709	95	0	0	0	3,000	3,000	
538	Waterway Signs	1,315	5,200	0	0	0	5,720	5,720	
540	Membership Fees	261	175	175	175	175		175	
	Total Operating Expenditures	<u>14,502</u>	<u>11,556</u>	<u>175</u>	<u>5,175</u>	<u>5,175</u>	<u>33,895</u>	<u>0</u>	<u>33,895</u>
559600 CAPITAL OUTLAY									
607	Dredging	1,315	8,645	0	35,588	0	300,000	300,000	
609	US Hwy 19 Median Improvements	0	0	0	0	0	0	0	
610	Purchase of Land	25,012	25,012	25,012	0	0	0	0	
630	Improvements other than building	15,299	3,151	0	0	0	10,000	10,000	
631	Road Improvements	110,887	0	0	0	0	0	0	
632	Nick's Park	1,149	0	0	0	0	25,000	25,000	
692	Signage, Landscaping	1,560	95	390	0	0	5,000	5,000	
699	Sidewalk Construction Cap.	0	6,076	0	0	0	20,000	20,000	
	Total Capital Outlay	<u>155,222</u>	<u>42,979</u>	<u>25,402</u>	<u>35,588</u>	<u>0</u>	<u>360,000</u>	<u>0</u>	<u>360,000</u>
559700 DEBT SERVICE									
710	Principal	19,086	19,926	0	0	0	0	0	
720	Interest	5,926	5,087	0	0	0	0	0	
	Total Contingencies	<u>25,012</u>	<u>25,013</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	Total Other Economic Expenses	<u>194,736</u>	<u>79,548</u>	<u>25,577</u>	<u>40,763</u>	<u>5,175</u>	<u>393,895</u>	<u>0</u>	<u>393,895</u>
590900 CONTINGENCIES									
990	Contingencies	0	625	0	0	353,620	319,310	319,310	
	Total Contingencies	<u>0</u>	<u>625</u>	<u>0</u>	<u>0</u>	<u>353,620</u>	<u>319,310</u>	<u>0</u>	<u>319,310</u>
	CRA Total Expenditures	<u>1,379,987</u>	<u>946,474</u>	<u>756,221</u>	<u>651,935</u>	<u>1,173,809</u>	<u>1,388,658</u>	<u>0</u>	<u>1,388,658</u>



PENNY FOR PASCO FUND

Penny for Pasco Expenditures by Function

The anticipated expenditures from the Penny for Paso Fund for FY2018 total \$657,130. The majority (39 percent) of the money that is budgeted this year will be expended in the Public Works Department. Expenditures for General Government comprise the second largest portion of this fund (24 percent). The remainder of the expenditures that will be derived from the Penny for Pasco Fund are reserved for the various City departments.



Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

117 PENNY FOR PASCO-SALES TAX
19 GENERAL GOVERNMENT

Account	Description	Actual Expenses by Year				2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
		2013-14	2014-15	2015-16	Y-T-D 2016-17				
519600	Capital Outlay								
610	Purchase of Land	0	0	0	87,783	95,800	0	0	
632	Nick's Park	0	0	0	0	49,560	100,000	100,000	
648	Equipment	0	0	0	0	0	60,000	60,000	
	General Government Total	0	0	0	87,783	145,360	160,000	0	

117 PENNY FOR PASCO-SALES TAX
21 POLICE DEPARTMENT

Account	Description	Actual Expenses by Year				2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
		2013-14	2014-15	2015-16	Y-T-D 2016-17				
521300	Operating Expenditures								
460	Building Maintenance	0	0	0	6,552	6,552	0	0	
512	Small Equipment	4,500	600	0	0	0	1,000	1,000	
537	Weapons Equip/Supplies	6,700	0	8,907	8,798	9,000	0	0	
	Police Operating Expense	11,200	600	8,907	15,350	15,552	1,000	1,000	
521600	Capital Outlay								
615	Body Armor	2,247	3,820	624		3,000	12,000	12,000	
622	Weapons & Equipment	4,453	0			0	5,000	5,000	
649	Equipment on Cars	4,500	0			0	0	0	
650	Vehicles	50,250	34,387	25,497		80,000	80,000	80,000	
	Police Capital Outlay	61,450	38,207	26,121	0	83,000	97,000	0	
521700	Debt Service								
710	Principal	0	0	0		0	0	0	
720	Interest	0	0	0		0	0	0	
	Police Debt Service	0	0	0	0	0	0	0	
	Police Department Total	72,650	38,807	35,028	15,350	98,552	98,000	0	

117 PENNY FOR PASCO-SALES TAX
22 FIRE DEPARTMENT

Account	Description	Actual Expenses by Year				2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
		2013-14	2014-15	2015-16	Y-T-D 2016-17				
522300	Operating Expenditures								
428	Medical Equipment	0	0	0	9,431	9,850	0	0	
460	Building Maintenance	16,787	14,706	15,886	2,861	9,500	9,500	9,500	
512	Small Equipment	1,499	5,698	5,280	5,756	5,370	7,710	7,710	
514	Safety Equipment	0	0	0	0	0	10,920	10,920	
	Fire Operating Exp. Total	18,286	20,404	21,166	18,048	24,720	28,130	0	
522600	Capital Outlay								
606	Buildings	0	30,452	0	0	0	0	0	
612	Radio	1,937	4,825	0	0	1,200	0	0	
613	Fire Equipment	55,869	21,073	21,528	43,202	47,240	56,700	56,700	
649	Equipment on Cars	4,722	8,765	0	0	1,000	0	0	
658	Fire Truck	31,779	31,779	31,779	0	0	0	0	
691	Furniture & Equipment	8,000	1,842	3,820	0	0	0	0	
	Fire Capital Outlay Total	102,307	98,736	57,127	43,202	49,440	56,700	0	
522700	Debt Service								
710	Principal	241,347	25,563	0	27,103	27,110	28,000	28,000	
720	Interest	7,704	6,216	0	4,676	4,680	3,800	3,800	
	Fire Debt Service Total	249,051	31,779	0	31,779	31,790	31,800	0	
	Fire Department Total	369,644	150,919	78,293	93,029	105,950	116,630	0	

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

117 PENNY FOR PASCO-SALES TAX
24 **BUILDING DEPARTMENT**

Account	Description	Actual Expenses by Year			Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
		2013-14	2014-15	2015-16					
524600	Capital Outlay 650 Vehicles	0	0	0	0	22,000	25,000	25,000	
Building Department Total		0	0	0	0	22,000	25,000	0 25,000	

117 PENNY FOR PASCO-SALES TAX
33 **Water Distribution**

Account	Description	2013-14	2014-15	2015-16	Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
533600	Capital Outlay 650 Vehicles	24,917	0	0	0	0	0	0	0
Water Distribution Total		24,917	0	0	0	0	0	0	0

117 PENNY FOR PASCO-SALES TAX
35 **Wastewater Service**

Account	Description	2013-14	2014-15	2015-16	Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
535600	Capital Outlay 650 Vehicles	24,917	0	0	0	0	0	0	0
Wastewater Service Total		24,917	0	0	0	0	0	0	0

117 PENNY FOR PASCO-SALES TAX
41 **PUBLIC WORKS DEPARTMENT**

Account	Description	2013-14	2014-15	2015-16	Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
541300	Operating Expenditures 328 Professional Services Public Works Operating Exp.	0	3,100	21,500	0	0	0	0	0
		0	3,100	21,500	0	0	0	0	0
541600	Capital Outlay 606 Buildings 648 Equipment 650 Vehicles 692 Signage, Landscaping Public Works Capital Outlay	0	0	0	0	0	80,000	80,000	80,000
		0	0	7,912	0	10,000	37,500	37,500	37,500
		77,787	146,169	0	0	0	90,000	90,000	90,000
		0	2,500	0	37,463	41,124	50,000	50,000	50,000
		77,787	148,669	7,912	37,463	51,124	257,500	0	257,500
Public Works Department Total		77,787	151,769	29,412	37,463	51,124	257,500	0	257,500

117 PENNY FOR PASCO-SALES TAX
90 **Contingencies**

Account	Description	2013-14	2014-15	2015-16	Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
590900	Operating Expenditures 990 Contingencies Contingencies Total	0	0	0	0	77,864	0	0	0
		0	0	0	0	77,864	0	0	0

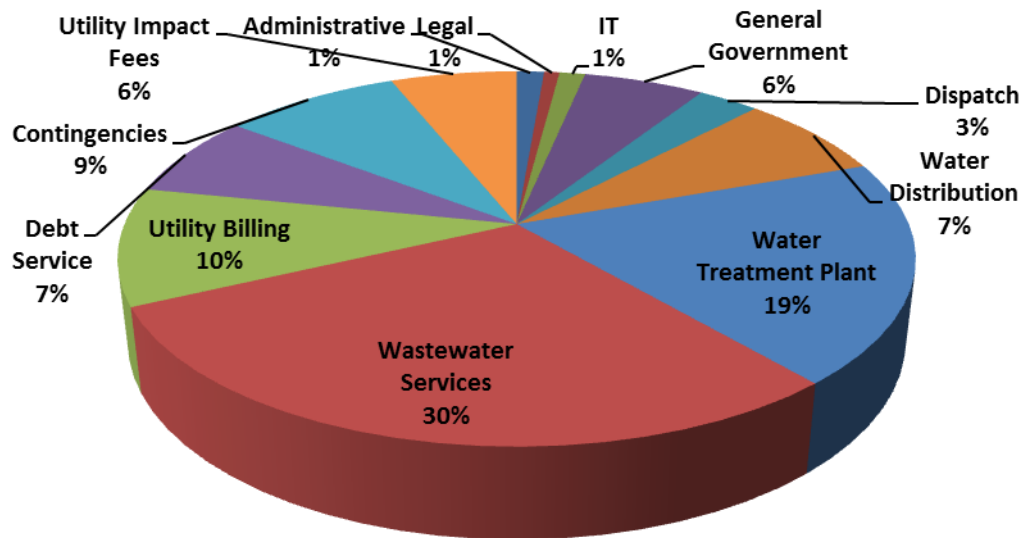
Total Penny for Pasco		569,915	341,495	142,733	233,625	500,850	657,130	0	657,130
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UTILITY FUND

Utility Fund Expenditures by Function

The anticipated expenditures from the Utility Fund for FY2018 total \$3,761,803. Money budgeted from this fund (30 percent) will be used to provide wastewater services to residential and commercial users. Expenditures to maintain and improve the City's Water Treatment Plant comprise the second largest portion of this fund (19 percent). The remainder of the expenditures that will be derived from the Utility Fund will be used for water distribution, contingencies, debt service payments, administration/billing, and general government expenses.



Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

**400 UTILITY FUND
12 ADMINISTRATIVE**

Account	Description	Actual Expenses by Year			Y-T-D 2016-17	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16		Current Budget	Proposed Budget		
512001	Salaries & Wages								
120	Regular Salaries & Wages	0	0	0	17,565	20,599	36,001	36,001	
149	Vehicle Allowance - City Manager	0	0	0	150	0	1,800	1,800	
210	FICA Taxes	0	0	0	1,350	1,576	2,754	2,754	
220	Retirement Contributions	0	0	0	3,082	4,954	6,610	6,610	
230	Health Insurance - Employee	0	0	0	242	1,750	2,800	2,800	
	Total Salaries & Wages	0	0	0	22,389	28,879	49,965	49,965	
	Total Administrative Expenses	0	0	0	22,389	28,879	49,965	49,965	

**400 UTILITY FUND
14 LEGAL**

Account	Description	2013-14	2014-15	2015-16	Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
514300	Operating Expenditures								
319	City Attorney	0	0	15,963	18,036	28,000	28,000	0	28,000
	Total Legal Expenses	0	0	15,963	18,036	28,000	28,000	0	28,000

**400 UTILITY FUND
16 INFORMATION TECHNOLOGY**

Account	Description	2013-14	2014-15	2015-16	Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
516001	Salaries & Wages								
120	Regular Salaries & Wages	0	0	0	0	0	9,755	0	9,755
140	Overtime	0	0	0	0	0	84	0	84
210	FICA Taxes	0	0	0	0	0	729	0	729
220	Retirement Contributions	0	0	0	0	0	779	0	779
230	Health Insurance - Employee	0	0	0	0	0	1,750	0	1,750
	Total Salaries & Wages	0	0	0	0	0	13,097	0	13,097
516300	Operating Expenditures								
328	Professional Services	0	0	0	0	0	33,600	0	33,600
	Total Information Technology Expenses	0	0	0	0	0	46,697	0	46,697

**400 UTILITY FUND
19 GENERAL GOVERNMENT**

Account	Description	2013-14	2014-15	2015-16	Y-T-D 2016-17	2016-17 Current Budget	2017-18 Proposed Budget	Budget Changes	Final Budget
519300	Operating Expenditures								
240	Workmen's Compensation	48,223	51,812	52,786	59,253	59,081	69,000	9,747	69,000
320	Audits	14,168	20,574	21,737	19,480	11,440	20,450	8,970	20,450
410	Telephone	0	0	0	0	0	4,650	0	4,650
450	Liability Insurance	72,334	78,455	79,858	85,355	88,621	94,300	8,945	94,300
461	Software Maintenance Contracts	0	0	0	0	0	8,100	0	8,100
467	Equipment Maintenance	0	0	0	8,783	22,000	22,000	0	22,000
503	Christmas Gift Cards	931	1,000	775	1,000	1,000	1,500	500	1,500
	Total General Government	135,656	151,841	155,156	173,871	182,142	220,000	46,129	220,000

**400 UTILITY FUND
20 DISPATCH DEPARTMENT**

Account	Description	Actual Expenses by Year			Y-T-D 2016-17	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16		Current Budget	Proposed Budget		
520001	Salaries & Wages								
120	Regular Salaries & Wages	0	0	0	57,285	56,998	56,816	169	56,816
130	Part-Time Salaries & Wages	0	0	0	1,440	20,640	19,118	1,522	19,118
140	Overtime	0	0	0	4,841	3,984	3,825	1,057	3,825
160	Holiday Pay	0	0	0	3,120	4,503	4,707	1,987	4,707
210	FICA Taxes	0	0	0	5,056	6,589	6,446	1,413	6,446
220	Retirement Contributions	0	0	0	4,967	6,476	6,690	2,213	6,690
230	Health Insurance - Employee	0	0	0	6,511	14,000	14,000	0	14,000
	Total Salaries & Wages	0	0	0	83,220	113,190	111,602	1,588	111,602

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

400 UTILITY FUND
33 WATER DISTRIBUTION

Account	Description	Actual Expenses by Year			Y-T-D 2016-17	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16		Current Budget	Proposed Budget		
533001	Salaries & Wages								
120	Regular Salaries & Wages	63,841	107,709	107,612	95,010	112,747	100,784	100,784	
140	Overtime	4,083	5,846	7,402	7,125	4,067	5,613	5,613	
180	OPEB Net Expense	0	1,179	0	0	0	0	0	
210	FICA Taxes	5,164	8,547	8,732	6,387	8,936	8,103	8,103	
220	Retirement Contributions	4,793	8,208	8,428	7,493	8,776	8,467	8,467	
230	Health Insurance - Employee	12,898	16,573	21,282	18,744	25,725	23,625	23,625	
	Total Salaries & Wages	90,779	148,062	153,456	134,759	160,251	146,592	0	
533300	Operating Expenditures								
301	Training	910	305	195	1,092	1,000	1,000	1,000	
315	Physical Exams	210	105	0	45	0	45	45	
318	Engineering	0	0	0	0	5,000	5,000	5,000	
322	Locates	2,246	2,275	1,173	1,220	1,500	2,000	2,000	
328	Professional Services	-616	0	0	537	2,000	2,000	2,000	
409	Cellular Phone	0	0	0	3,805	3,000	3,120	3,120	
430	Electricity	4,001	4,228	3,770	2,114	3,500	3,500	3,500	
432	Water Utility Expense	509	464	440	301	500	500	500	
434	Sewer Utility Expense	881	770	725	487	800	800	800	
436	Stormwater Utility Expense	647	737	731	613	700	800	800	
442	Rental Equipment	98	0	539	246	1,000	1,000	1,000	
446	Hydrant repairs	1,795	2,583	220	3,293	2,500	4,000	4,000	
460	Building Maintenance	241	3,036	2,082	370	3,500	4,000	4,000	
461	Software Maint Contracts	0	0	0	1,000	1,000	1,000	1,000	
462	Maintenance	0	0	0	859	1,500	1,500	1,500	
463	Meter Repairs/Calibration	1,054	47	0	2,375	1,500	3,000	3,000	
465	Vehicle Expense	9,259	7,340	5,912	7,788	8,800	10,460	10,460	
467	Equipment Maintenance	802	-410	199	316	600	1,000	1,000	
468	Mains/Repairs	22,484	34,667	43,776	54,171	40,000	0	0	
502	Miscellaneous	441	433	809	750	1,000	1,000	1,000	
512	Small Equipment	1,637	549	946	6,212	5,700	2,000	2,000	
514	Safety Equipment	745	1,225	730	1,491	800	2,000	2,000	
520	Fuel Expense	6,627	4,982	4,815	4,274	4,000	5,000	5,000	
525	Uniform Allowance	2,805	1,742	2,072	2,888	2,000	3,800	3,800	
528	Chemicals	220	66	134	0	0	1,200	1,200	
535	RP Valves Maintenance & Repair	349	0	0	0	0	0	0	
540	Membership Fees	377	0	0	0	0	0	0	
560	Conservation Equipment	0	2,255	704	0	0	0	0	
	Total Water Dist. Operating Expenses	57,722	67,399	69,972	96,247	91,900	59,725	0	
533600	Capital Outlay								
643	Small Equipment	0	7,088	33,303	6,392	35,800	40,000	40,000	
645	New Lines/Improvements	6,908	5,095	177,320	26,172	153,000	0	0	
648	Equipment	0	2,035	0	0	0	0	0	
650	Vehicles	0	0	0	0	0	30,000	30,000	
665	Distribution Mapping	-616	0	0	0	0	0	0	
	Total Water Capital Outlay	6,292	14,218	210,623	32,564	188,800	70,000	0	
	Total Water Distribution Expenditures	154,793	229,679	434,051	263,570	440,951	276,317	0	

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

400 UTILITY FUND
34 WATER TREATMENT PLANT

Account	Description	Actual Expenses by Year			Y-T-D 2016-17	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16		Current Budget	Proposed Budget		
534001	Salaries & Wages								
120	Regular Salaries & Wages	42,742	43,799	45,988	71,506	45,783	83,190	83,190	
140	Overtime	6,049	9,495	7,847	12,596	8,775	12,478	12,478	
180	OPEB Net Expense	0	476	0	0	0	0	0	
210	FICA Taxes	3,660	4,073	4,089	6,170	4,174	8,114	8,114	
220	Retirement Contributions	3,443	3,914	3,948	6,413	4,103	8,401	8,401	
230	Health Insurance - Employee	5,902	5,967	5,913	2,841	7,000	14,000	14,000	
	Total Salaries & Wages	61,796	67,724	67,785	99,526	69,835	126,183	0	126,183
534300	Operating Expenditures								
301	Training	255	1,045	778	568	1,000	2,000	2,000	
315	Physical Exams	0	0	0	45	0	0	0	
328	Professional Service	2,004	1,620	1,125	175,233	5,000	130,000	130,000	
346	Contractual Services	5,264	675	4,275	150	5,000	5,000	5,000	
409	Cellular Phone	0	0	0	0	0	2,760	2,760	
430	Electricity	65,828	69,863	59,506	50,913	75,000	75,000	75,000	
435	Purchase of Water	381,918	460,342	410,384	166,721	405,000	150,000	150,000	
452	Chlorine Equipment Maint	931	1,578	0	7,979	2,000	5,000	5,000	
453	Ground Storage Tank Maint	0	0	0	37	2,000	10,000	10,000	
454	Remote Meter Service/Calibration	1,635	250	650	459	2,000	2,000	2,000	
455	Laboratory Equipment Main	4,457	4,614	4,793	5,578	5,000	6,000	6,000	
456	Iron Filter Maintenance	460	0	447	3,418	1,000	7,000	7,000	
457	Backwash Basin Maintenance	0	1,982	524	999	1,000	2,000	2,000	
458	Grounds Maintenance	2,070	0	900	0	750	750	750	
460	Building Maintenance	155	328	13,474	559	1,200	1,200	1,200	
464	Plant & Pump Maintenance	5,638	15,671	14,890	82,702	15,000	75,000	75,000	
465	Vehicle Expense	936	117	1,154	1,921	2,550	2,550	2,550	
467	Equipment Maintenance	2,490	419	221	0	1,500	1,500	1,500	
474	Well Construction Repair	1,616	13,406	16,724	12,846	15,000	15,000	15,000	
477	Generator	0	15,236	15,236	12,697	15,500	15,500	15,500	
502	Miscellaneous	1,748	1,545	1,747	1,636	2,000	2,000	2,000	
512	Small Equipment	2,428	1,222	262	4,588	1,500	1,500	1,500	
514	Safety Equipment	490	0	200	0	500	1,000	1,000	
520	Fuel Expense	4,602	7,210	6,750	4,120	6,000	6,000	6,000	
521	Laboratory Supplies	1,342	628	0	0	0	0	0	
525	Uniform Allowance	186	186	216	675	250	900	900	
528	Chemicals	22,069	27,531	33,211	34,108	28,500	40,000	40,000	
540	Membership Fees	0	377	500	500	500	1,000	1,000	
545	Water Samples	5,624	4,594	4,321	5,882	6,000	6,000	6,000	
554	Permit Fees	2,000	2,000	2,000	6,000	1,500	4,000	4,000	
651	SCADA Water Well Control	0	250	0	0	0	0	0	
	Total Water Plant Operating Expenses	516,146	632,689	594,288	580,334	602,250	570,660	0	570,660
534600	Capital Outlay								
630	Improvements Other Than Building	6,348	7,918	0	0	10,000	10,000	10,000	
638	Water Trmt Plant Improvements	0	0	0	2,887	5,000	6,000	6,000	
643	Small Equipment	0	0	3,591	0	2,500	2,500	2,500	
650	Vehicles	27,791	0	0	0	0	0	0	
651	SCADA Water Well Control	675	7,311	0	5,217	4,000	6,000	6,000	
	Total Water Plant Capital Outlay	34,814	15,229	3,591	8,104	21,500	24,500	0	24,500
	Total Water Plant Expenditures	612,756	715,642	665,664	687,964	693,585	721,343	0	721,343

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

400 UTILITY FUND									
35 WASTEWATER SERVICES									
Account	Description	2013-14	2014-15	2015-16	2016-17	2016-17 Budget	2017-18 Budget	Changes	Budget
535001	Salaries & Wages								
120	Regular Salaries & Wages	65,999	84,003	85,406	91,304	84,644	119,943		119,943
140	Overtime	5,444	5,594	5,935	7,027	5,616	8,618		8,618
180	OPEB Net Expense	0	926	0	0	0	0		0
210	FICA Taxes	5,406	6,708	6,942	5,866	6,905	9,793		9,793
220	Retirement Contributions	5,038	6,488	6,677	7,137	6,778	10,204		10,204
230	Health Insurance - Employee	14,789	16,140	15,828	14,208	18,725	25,725		25,725
	Total Salaries & Wages	96,676	119,859	120,788	125,542	122,668	174,283	0	174,283
535300	Operating Expenditures								
301	Training	436	31	0	0	1,000	1,000		1,000
315	Physical Exams	180	0	0	69	100	50		50
318	Engineering	0	0	0	0	3,500	3,500		3,500
322	Locates	14	34	718	44	800	800		800
328	Professional Services	6,050	840	400	2,358	5,000	5,000		5,000
430	Electricity	36,424	39,967	45,049	33,532	45,000	45,000		45,000
437	Sewer Treatment	788,174	700,137	710,148	641,168	725,000	725,000		725,000
438	Rental Camera Wastewater	0	0	0	0	1,000	1,000		1,000
442	Rental Equipment	769	217	0	773	800	1,500		1,500
460	Building Maintenance	1,485	1,616	0	0	2,000	2,000		2,000
461	Software Maint. Contracts	0	0	0	1,000	1,500	1,900		1,900
463	Meter Repairs/Calibration	2,315	988	292	0	1,000	1,000		1,000
464	Plant & Pump Maintenance	29,981	35,268	28,304	47,200	35,000	50,000		50,000
465	Vehicle Expense	4,253	5,912	1,035	1,271	6,400	6,720		6,720
467	Equipment Maintenance	670	10,496	887	0	4,000	4,000		4,000
468	Mains/Repairs	17,564	30,969	28,570	15,412	30,000	30,000		30,000
502	Miscellaneous	167	996	167	602	1,200	1,200		1,200
512	Small Equipment	652	112	0	1,087	1,000	1,000		1,000
514	Safety Equipment	68	455	209	413	500	1,000		1,000
520	Fuel Expense	9,407	8,756	4,671	5,357	8,000	8,000		8,000
522	Gravity Sewer Rehab	0	0	0	0	6,000	0		0
525	Uniform Allowance	1,961	1,555	1,720	1,882	2,000	3,000		3,000
528	Chemicals	2,897	2,869	1,668	2,284	2,000	4,000		4,000
	Total Wastewater Operating Expenses	903,467	841,218	823,838	754,452	882,800	896,670	0	896,670
535600	Capital Outlay								
636	Lift Station Improvements	7,772	47,423	0	0	30,000	0		0
643	Small Equipment	11,322	0	0	0	0	35,000		35,000
645	New Lines/Improvements	6,908	2,035	2,430	0	0	0		0
651	SCADA Water Well Control	0	0	12,186	0	10,000	0		0
	Total Wastewater Capital Outlay	26,002	49,458	14,616	0	40,000	35,000	0	35,000
	Total Wastewater Expenditures	1,026,145	1,010,535	959,242	879,994	1,045,468	1,105,953	0	1,105,953

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

400 UTILITY FUND
36 ADMIN - UTILITY BILLING

Account	Description	Actual Expenses by Year			Y-T-D 2016-17	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16		Current Budget	Proposed Budget		
536001	Salaries & Wages								
120	Regular Salaries & Wages	93,240	91,143	95,758	87,945	96,554	97,552	97,552	
140	Overtime	272	101	0	0	418	242	242	
180	OPEB Net Expense	0	1,011	0	0	0	0	0	
210	FICA Taxes	7,006	6,968	7,325	3,998	7,418	7,444	7,444	
220	Retirement Contributions	7,139	7,371	6,535	6,477	7,292	7,666	7,666	
230	Health Insurance - Employee	22,637	22,032	17,689	15,814	21,000	21,000	21,000	
	Total Salaries & Wages	130,294	128,626	127,307	114,234	132,682	133,904	0	133,904
536300	Operating Expenditures								
301	Training	116	304	0	0	500	500	500	
315	Physical Exams	0	35	0	0	75	75	75	
328	Professional Services	0	0	0	0	1,500	30,000	30,000	
417	Internet Service	0	0	0	1,367	1,500	1,500	1,500	
420	Postage	9,220	6,372	10,236	6,225	10,000	10,000	10,000	
461	Software Maint Contracts	0	0	0	15,902	17,300	17,350	17,350	
465	Vehicle Expense	116	127	129	351	750	1,170	1,170	
470	Printing & Binding	1,276	1,146	1,375	1,590	2,250	2,250	2,250	
502	Miscellaneous	81	194	32	26	500	500	500	
512	Small Equipment	0	118	160	299	1,000	1,000	1,000	
514	Safety Equipment	150	0	0	0	0	0	0	
520	Fuel Expense	351	356	196	328	400	400	400	
525	Uniform Allowance	0	96	136	90	250	380	380	
556	Bank Charges	0	0	0	0	500	500	500	
590	Depreciation Expense	445,664	420,779	420,779	385,714	475,550	475,550	475,550	
591	Depreciation Override	0	0	0	0	-254,500	-293,500	-293,500	
	Total Admin/Billing Operating Expenses	456,974	429,527	433,043	411,892	257,575	247,675	0	247,675
536600	Utility Billing Capital Outlay								
650	Vehicles	0	20,426	0	0	0	0	0	
	Total Admin/Billing Capital Outlay	0	20,426	0	0	0	0	0	
	Total Admin/Billing Expenditures	587,268	578,579	560,350	526,126	390,257	381,579	0	381,579

Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

400 UTILITY FUND
82 DEBT SERVICE

Account	Description	Actual Expenses by Year			Y-T-D	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16	2016-17	Current Budget	Proposed Budget		
582700	DEBT SERVICE								
	713 Bond Principal 2005D	0	80,000	0	-1,272	85,000	189,000	189,000	
	728 Interest 52005D bond	78,047	121,100	59,100	39,781	114,800	76,797	76,797	
	730 Cost of bond	2,545	4,495	1,008	1,283	2,500	2,475	2,475	
	Total Debt Service	80,592	205,595	60,108	39,792	202,300	268,272	0	

90 CONTINGENCIES

Account	Description	Actual Expenses by Year			Y-T-D	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16	2016-17	Current Budget	Proposed Budget		
590900	CONTINGENCIES								
	905 Accounting Charges to General Fund	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
	908 Legal Services to General Fund	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
	909 Information Tech to General Fund	14,000	14,000	14,000	14,000	14,000	14,000	14,000	
	910 Public Safety Service Fee	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
	912 Maintenance Service Fee	40,000	40,000	40,000	40,000	40,000	40,000	40,000	
	913 Debt Service Fee	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
	980 Renewal & Replace Backhoe	0	0	0	0	0	0	0	
	981 Renewal & Replace Vector Truck	0	0	0	0	0	0	0	
	983 Renewal & Replace Water Tank	0	0	0	0	0	0	0	
	984 Renewal & Replace Well Maintenance	0	0	0	0	0	0	0	
	985 Renewal & Replace Utility Equipment	0	0	0	0	0	0	0	
	990 Contingencies	0	0	0	0	0	28,075	28,075	
	Total Contingencies	294,000	294,000	294,000	294,000	294,000	322,075	0	

Total Utility Fund Expenditures

2,891,210	3,185,871	3,144,534	2,988,962	3,418,772	3,531,803	0	3,531,803
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Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

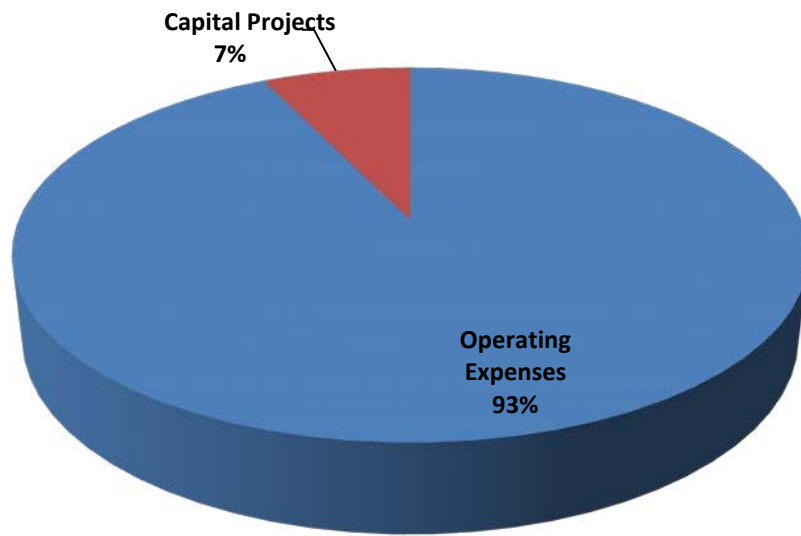
430 WATER IMPACT FEE		Actual Expenses by Year			Y-T-D	2016-17	2017-18	Budget	Final
Account	Description	2013-14	2014-15	2015-16	2016-17	Current Budget	Proposed Budget	Changes	Budget
430-530300	OPERATING EXPENDITURES/NON CAPITAL								
468	Mains/Repairs	0	0	0	0	0	60,000		60,000
	Total Water Impact Fee Non Capital	0	0	0	0	0	60,000	0	60,000
430-530600	CAPITAL OUTLAY								
630	Improvements Other Than Buildings	0	0	0	0	0	64,000		64,000
	Total Water Impact Fee Capital Outlay	0	0	0	0	0	64,000	0	64,000
	Total Water Impact Fee Expenses	0	0	0	0	0	124,000	0	124,000
440 SEWER IMPACT FEE		Actual Expenses by Year			Y-T-D	2016-17	2017-18	Budget	Final
Account	Description	2013-14	2014-15	2015-16	2016-17	Current Budget	Proposed Budget	Changes	Budget
440-531300	OPERATING EXPENDITURES/NON CAPITAL								
522	Gravity Sewer Rehab	0	0	0	0	0	6,000		6,000
	Total Sewer Impact Fee Non Capital	0	0	0	0	0	6,000	0	6,000
440-531600	CAPITAL OUTLAY								
636	Lift Station Improvements	0	0	0	0	0	100,000		100,000
	Total Sewer Impact Fee Capital Outlay	0	0	0	0	0	100,000	0	100,000
	Total Sewer Impact Fee Expenses	0	0	0	0	0	106,000	0	106,000
	Total Utility Impact Fee Expenses	0	0	0	0	0	230,000	0	230,000



STORMWATER UTILITY FUND

Stormwater Utility Fund Expenditure by Function

The Stormwater Utility Fund balance for FY2018 is \$138,955. The majority (93 percent) of the money that comprises this fund will be expended on operating costs. Stormwater impact fees will be expended on capital projects related to stormwater.



Expenditure Budget Report - Multiyear Actual
For the Year 2017-2018

410 STORMWATER UTILITIES FUND
37 STORMWATER UTILITIES

Account	Description	Actual Expenses by Year				Y-T-D 2016-17	2016-17	2017-18	Budget Changes	Final Budget
		2013-14	2014-15	2015-16	Current Budget		Proposed Budget			
537001	Salaries & Wages									
120	Regular Salaries & Wages	18,725	19,982	29,178	24,528	28,647	28,350		28,350	
140	Overtime	790	639	1,312	901	994	972		972	
180	OPEB Net Expense	0	225	0	0	0	0		0	
210	FICA Taxes	1,476	1,561	2,309	2,525	2,268	2,213		2,213	
220	Retirement Contributions	1,378	1,514	2,228	1,960	2,191	2,322		2,322	
230	Health Insurance - Employ	4,589	4,475	5,913	5,553	7,000	7,000		7,000	
	Total Salaries & Wages	26,958	28,396	40,940	35,467	41,100	40,857	0	40,857	
537300	Stormwater Operating Expense									
301	Training	0	58	0	56	500	500		500	
328	Professional Service	9,850	0	2,450	2,650	0	5,000		5,000	
333	Brush & Yard Debris Mulch	9,845	9,815	10,500	8,500	10,137	12,000		12,000	
346	Contractual Services	0	26,830	0	0	1,000	1,000		1,000	
465	Vehicle Expense	714	9,629	3,022	9,722	5,400	10,600		10,600	
468	Mains/Repairs	2,264	646	785	1,994	1,200	5,000		5,000	
502	Miscellaneous	200	259	820	112	500	500		500	
508	Pasco Cty NPDES/Permit App	182	182	182	182	200	200		200	
512	Small Equipment	0	0	0	0	0	1,200		1,200	
514	Safety Equipment	0	0	0	50	200	200		200	
520	Fuel Expense	1,743	3,165	4,189	2,559	3,000	4,000		4,000	
528	Chemicals	0	0	0	8	500	500		500	
590	Depreciation Expense	15,000	15,304	15,304	14,029	16,475	16,475		16,475	
591	Depreciation Override	0	0	0	0	-18,000	-35,000		-35,000	
	Total Stormwater Operating Expenses	39,798	65,888	37,252	39,862	21,112	22,175	0	22,175	
537600	Capital Outlay									
608	Mangrove Trimming	2,900	0	0	27700	23,500	25,000		25,000	
695	Stormwater Improvements	11,700	0	26,602	0	0	0		0	
	Total Capital Outlay	14,600	0	26,602	27,700	23,500	25,000	0	25,000	
590900	CONTINGENCIES									
901	Maintenance Fee to General Fund	39,288	39,288	39,288	36,014	39,288	39,288		39,288	
990	Contingencies	0	0	0	0	0	1,635		1,635	
	Total Contingency	39,288	39,288	39,288	36,014	39,288	40,923	0	40,923	
420 STORMWATER IMPACT FEE										
420-532600	CAPITAL OUTLAY									
695	Stormwater	0	0	0	0	0	10,000		10,000	
	Total Stormwater Impact Capital Outlay	0	0	0	0	0	10,000	0	10,000	
	Total Stormwater Impact Fee Expenses	0	0	0	0	0	10,000	0	10,000	
	Total Stormwater Expenditures	120,644	133,572	144,082	139,043	125,000	138,955	0	138,955	



GLOSSARY

Glossary

The following abbreviations are used throughout the budget book:

Abbreviations	Associated Term
ADA	Americans with Disabilities Act
BOC	Board of Commissioners
CAD	Computer Aided Design
CDBG	Community Development Block Grant
CIP	Capital Improvement Program
CRA	Community Redevelopment Agency
DOT	Department of Transportation
EMS	Emergency Medical Service
FDOT	Florida Department of Transportation
FMIVT	Florida Municipal Investment Trust
FSA	Financial Security Assistance Inc.
FY	Fiscal Year
MIS	Management Information System
PT	Part-Time
SCADA	Supervisory Control and Data Acquisition
SBA	State Board of Administration
TIF	Tax Increment Financing
TP	Treatment Plant
W/S	Water-Sewer
WWTP	Waste Water Treatment Plant

Terms:

Accrual Basis of Accounting: A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Ad Valorem Taxes: Real estate and personal property taxes. Ad Valorem is defined by Webster's New World Dictionary as "in proportion to the value". The taxes are assessed on a portion of the value of the property.

Adjusted Final Millage: Under Florida law, the actual tax rate that is levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, changes are slight and the adjusted millage does not change from the taxing agency's levy.

Aggregate Millage Rate: The sum of all property tax levied imposed by the governing body of a county. State law limits the aggregate rate for a county or municipality to \$10 per \$1,000 worth of assessed taxable value.

Amendment: The process of formally altering or adding to a document or record.

American with Disabilities Act: Federal legislation requiring the accessibility of public facilities for handicap persons.

Appropriation: A specific amount of money authorized by City Commission for the purchase of goods and services.

Assessment: The value for tax purposes determined by the property appraiser for a given piece of real or personal property.

Balanced Budget: A budget in which planned funds available equal planned expenditures.

Basis of Accounting: The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid). Basis of accounting is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus.

Bond: Bonds are debt and are issued for a period of more than one year. The U.S. government, local governments, water districts, companies and many other types of institutions sell bonds. When an investor buys bonds, he or she is lending money. The seller of the bond agrees to repay the principal amount of the loan at a specified time. Interest-bearing bonds pay interest periodically.

Budget: The document that details how much revenue is expected and how it will be spent during a year.

Capital Improvement: Land, buildings, structures and all facilities other than buildings, traffic lights, machinery, equipment, automobiles, etc., with a unit cost in excess of \$5,000 and a useful life of five or more years.

Capital Outlay: The cost of acquiring land, building, equipment, furnishings, etc. (see Capital Improvement).

Contingency: Funds that are not earmarked for a specific purpose and may be used for emergency expenses or to make up cost overruns during a budget year.

Cost Allocation: The method used to charge Enterprise Funds for their share of central administration costs.

Cost-reimbursement Basis: Term used in connection with internal service funds. The setting of charges so that costs are systematically recovered on a break-even basis over time.

Debt Service: The expense of retiring such debts as loans and bond issues.

Depreciation: The periodic expiration of an asset's useful life. There are several methods for computing depreciation. Straight line, which is the most common, divides the value of the asset at acquisition by its estimated useful life. This amount is charged to expense until the asset is written off. Depreciation is a requirement in proprietary-type funds, such as enterprises and internal service funds. It is not used in any other fund, except to establish insurance values, since assets are recorded only in a general grouping. Depreciation is a non-cash expense; however, it should be budgeted in proprietary funds to ensure that there is sufficient revenue being collected from rates to cover this expense.

Encumbrance: An amount of money committed for the payment of goods and services not yet received or paid

Enterprise Fund: A self-supporting fund designed to account for activities supported by user charges; examples are Water & Sewer funds.

Exempt, Exemption, Non-Exempt: Amounts that State law determines should be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, or the nonexempt portion of the assessment. A 1980 amendment to the Florida Constitution sets the homestead exemption at \$25,000; On January 29, 2008 Florida voters approved (Amendment 1) an additional \$25,000 homestead exemption to be applied to the value between \$50,000 and \$75,000. If a home is worth \$75,000 or more, the owner would receive the full exemption benefit. If the home is worth between \$50,000 and \$75,000, he or she would receive a pro-rated exemption amount. Eligible homeowners must apply for exemption by March 1 each year. Other exemptions apply to agricultural land and property owned by widows, the blind, and permanently and totally disabled people who meet certain income criteria.

Expenditure: Decreases in (uses of) financial resources other than through interfund transfers.

Expense: A use of financial resources, denoted by its use in the proprietary funds, which are accounted for on a basis consistent with the business accounting model (full accrual basis).

Final Millage: The tax rate adopted in the second public budget hearing of a taxing agency.

Fiscal Year (FY): The budget year that begins October 1 and ends September 30.

Franchise Fees: A fee assessed on a business, usually a public utility, in return for its exclusive right to operate inside the City limits.

Function: A major class of grouping of activities directed toward a common goal such as improvements to the public safety or improvement of the physical environment. For budgetary analysis, the categories of functions have been established by the State of Florida and financial reports must be grouped according to those established functions.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities of balances and changes therein, which are segregated for specific activities or attaining certain objectives in accordance with special regulation, restrictions, or limitations.

Fund Balance: Unspent funds that can be included as a source in the following year's budget.

General Fund: A fund supported by revenues, such as property taxes, not designated by law for a special purpose. Some of the departments that are part of the General Fund include Fire, Police, Administration, Public Works, Library, and Recreation.

Government Finance Officers Association: (GFOA). An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946.

Governmental funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Homestead Exemption: A deduction from the total taxable assessed value of property occupied by the owner in the State of Florida.

Indirect Costs: Costs associated with, but not directly attributed to, providing a product or service. These are usually costs incurred by other departments in the support of operating departments.

Interest: The price paid for borrowing money. It is expressed as a percentage rate over a period of time and reflects the rate of exchange of present consumption for future consumption. Also, refers to a share or title in property.

Interfund Transfers: Transfers among funds to track items for management purposes. They represent a "double counting" and, therefore, are subtracted when computing a "net" operating budget.

Internal Service Funds: Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Mill: 1/1000 of one dollar; used in computing taxes by multiplying the rate times the taxable value divided by 1,000. Example: millage rate of \$4.95 per thousand, taxable value of \$50,000.

$$\frac{\$50,000}{\$1,000} \times \$4.95 = \$247.50$$

Modified Accrual Basis: Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Object Code: An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by government. These are normally grouped into Personnel Services, Operating Expenses, Capital Outlay, and Other categories for budgetary analysis and financial reporting. Certain object codes are maintained by the State of Florida Uniform Accounting System.

Operating Budget: A budget for general expenditures also known as Operating and Maintenance costs. These are the expense of day-to-day operations such as salaries, utilities, and supplies.

Operating Fund: Also called General Fund. Usually, the Operating Fund is the major portion of a budget.

Other Expenses or Expenditures: These include non-expense or expenditure items such as reserves, transfers to other funds, depreciation, and debt service.

Personal Property: Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars and similar possessions that are taxable under State law.

Personnel Services: Costs related to compensating employees including salaries, wages, and benefits.

Principal: (1) The total amount of money being borrowed or lent. (2) The party affected by agent decisions in a principal-agent relationship.

Property Appraiser: Elected county official responsible for setting property valuations for tax purposes and preparing the annual tax roll.

Proposed Millage: The tax rate certified to a property appraiser by each taxing agency within a county. Proposed millage must be sent to an appraiser within 30 days after a county's tax roll is certified by the State Department of Revenue and is listed on notices sent to property owners. No taxing agency may approve a levy that is larger than originally proposed.

Proprietary Funds: Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Real Property: Land and the buildings and other structures attached to it that is taxable under State law.

Recurring Expenses: Expenses that continue from year to year, where a similar amount can be expected annually. Examples include personnel expenses and charges for utilities. Non-recurring expenses are those that exist for a limited period or whose amounts vary considerably from one year to the next. Examples of non-recurring expenses include one-time expenses for special projects.

Recurring Revenue: Revenue sources that continue from year to year, where a similar amount can be expected annually. Examples of recurring revenues include property taxes, utility taxes, and license fees. Non-recurring revenues are those that exist for a limited period or whose amounts vary considerably from one year to the next. Examples of non-recurring revenue include proceeds from grants and the sale of assets.

Refunding Bond: The issuance of a new bond for the purpose of retiring an already outstanding bond issue.

Revenue: An increase in (source of) fund financial resources other than from interfund transfers or debt issue proceeds.

Revenue Bond: A municipal bond whose debt service is payable solely from the revenues derived from operating the facilities acquired or constructed with the proceeds of the bonds.

Revenue Sharing: State money allocated to local governments.

Rolled-Back Rate: The millage rate that, when multiplied by the tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. Normally, as the tax roll rises by virtue of reassessment, the rolled-back rate will be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of new construction/annexations added to the roll during the year provides the only source of additional tax revenue if the rolled-back rate is levied.

Special Revenue Fund: A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

Tax Base: The total property valuations on which each taxing agency levies its tax rates.

Tax Increment Financing: (TIF) A mechanism for using property taxes to stimulate investment in economically depressed areas.

Tax Roll: The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) of each year.

Tax Year: A calendar year. The tax roll for the 2010 calendar year would be used in figuring the 2010-11 budget year. The tax bills mailed November 1 represent the property taxes due for the 2010 tax year.

Tentative Millage: The tax rate adopted at the first public budget hearing of a taxing agency. Under State law, the agency may reduce, but not increase, the tentative millage during the second budget hearing.

Truth in Millage Law: Also called the TRIM BILL. A 1980 law that changed the budget process for local taxing agencies, designed to keep the public informed about the taxing intentions of the agencies.

Uniform Accounting System: The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service. Examples are Water and Sewer services.

Utility Tax: A tax levied by cities on the consumers of various utilities such as electricity, telephones, or gas.

Voted Millage: Property tax levies authorized by voters within a taxing agency, Bond issues that are backed by property taxes are a common form of voted millage in the State. Such issues are called general obligation bonds.

Working Capital - the difference between current assets and current liabilities, measures the margin of protection for current creditors. It reflects the ability to finance current operations.