

# City of Lynn Haven

## Fiscal Year 2019 - 2020 Budget



Lynn Haven

Upper  
Goose  
Bayou

### Lynn Haven Commission

Margo D. Anderson, Mayor

Dan Russell, Commissioner

Brandon Aldridge, Commissioner

Pat Perno, Commissioner

Judy Tinder, Commissioner

Goose Bayou

### Chief Financial Officer

Vickie Gainer, Acting City Manager / Clerk



**Table of Contents**

Budget Preparation and Adoption Schedule ..... 1

City of Lynn Haven (Information) ..... 2

Revenue Sources..... 4

City-wide Budget Summary..... 7

City-wide Revenue Summary..... 9

City-Wide Expenditure Summary..... 10

Personnel Cost Summary..... 11

Staffing by Department..... 12

Debt Summary..... 17

Budgeted Capital Assets..... 20

**GENERAL FUND**

General Fund Charts..... 22

General Fund Summary..... 25

Revenue Budget ..... 26

Expenditure Budget:

    Legislative ..... 30

    Executive ..... 31

    Finance..... 32

    Information Technology..... 33

    Administrative Support Services ..... 34

    Communications & Marketing..... 36

    Customer Service..... 37

    Facility Maintenance..... 38

    Library..... 39

    Debt Service ..... 40

    Comprehensive Planning ..... 41

    Building Department ..... 42

    Public Works Administration ..... 43

    Streets ..... 44

    Fleet Management ..... 45

    Law Enforcement ..... 46



**Table of Contents**

Fire Protection ..... 47

Economic Development ..... 48

Community Services ..... 49

Animal Shelter..... 51

Other Transfers and Non-operating Uses..... 52

**INFRASTRUCTURE SURTAX FUND** ..... 53

**DISASTER RECOVERY FUND**..... 54

**ENTERPRISE FUNDS**

    Total Enterprise Fund Charts ..... 56

**WATER**

    Water Fund Balance Summary..... 57

    Water Revenue and Expenditure Budget..... 58

**SEWER**

    Sewer Fund Balance Summary..... 61

    Sewer Revenue and Expenditure Budget..... 62

**STORMWATER**

    Stormwater Fund Balance Summary..... 65

    Stormwater Revenue and Expenditure Budget..... 66

**SANITATION**

    Sanitation Fund Balance Summary..... 68

    Sanitation Revenue and Expenditure Budget..... 69

**COMMUNITY REDEVELOPMENT AGENCY** ..... 71

    CRA Revenue and Expenditure Budget..... 72

**CITY OF LYNN HAVEN  
BUDGET PREPARATION AND ADOPTION SCHEDULE  
FISCAL YEAR 2019 - 2020**

<b>June</b> 27	Certification of Taxable Value due from Property Appraiser (DR-420, DR-420TIF)
<b>July</b> 23	City Commission Meeting - Set proposed millage rate and hearing dates.
<b>August</b> 2	Notification to Property Appraiser and Tax Collector of the prior year millage rate, the current year proposed millage rate, the current year rolled-back rate, and date, time, and meeting place of the tentative budget hearing (DR-420, DR-420TIF, DR-420MM-P)
<b>AUGUST</b> NLT 24	Property Appraiser mails Notice of Proposed Property Taxes (TRIM Notice)
<b>SEPTEMBER</b> 11	First public hearing to adopt the tentative millage rate and budget (5:01) >3:30 CRA Budget Workshop >4:00 City Budget Workshop
20	Advertise intent to adopt a final millage rate and budget
25	Second public hearing to adopt final millage rate and budget
NLT 27	Forward Resolution adopting final millage to Property Appraiser, Tax Collector, and the Department of Revenue
<b>OCTOBER</b> After the Value Adjustment Board	Property Appraiser delivers Certification of Final Taxable Value (DR-422)
NLT 3 days after the above	Complete and certify final millage to Property Appraiser and Tax Collector (DR-422), and to the Department of Revenue (DR-422, DR-420M, DR-487V, DR487-P)
NLT 24	Complete and submit TRIM compliance package to the Department of Revenue within 30 days following the final budget hearing (DR-487)



## About Lynn Haven, Florida

### The Area

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

### History

The City had its beginning about 1910 as a real estate development with intentions of providing a haven for Northern Civil War veterans. Promoted by W. H. Lynn, the town was appropriately named Lynn Haven. After thirty months of construction, the City was incorporated in 1913, and by 1920 had a population of 2,500. Lynn Haven's initial years were marked by rapid growth and construction. However, with the coming of the Depression, the City's population declined. It was not until World War II and the ship building industry's surge in Panama City that new, younger families came to the area and Lynn Haven's population began to increase again. The 1970 census showed a population of 4,044, increasing to 6,239 in 1980. The census showed a population of 9,298 residents in 1990, 12,451 residents in 2000, and 18,493 residents in 2010. The State of Florida population estimate used to estimate fiscal year 2019-20 tax revenue is 21,200.



### Local Government

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





## About Lynn Haven, Florida

### Accounting System

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

### Budgetary Process

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

### Procedure for Property Assessments

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



## REVENUE SOURCES

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

### Taxes

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

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

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

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

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

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

### Permits & Fees

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

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

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



## REVENUE SOURCES

### Intergovernmental

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

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

### Charges for Services

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

#### Residential Rates (Inside City)

Garbage/Trash Service - \$24.86 a month

Water - base rate \$9.85 + \$3.59 per 1,000 gallons

Sewer - base rate \$9.52+ \$5.90 per 1,000 gallons (Residential only caps at 12,000)

Storm Water - \$3.61 a month

#### AVERAGE UTILITY BILL

Base rates without any usage: \$47.01

Incremental Base rates with usage:

- 1,000 gal. - \$56.10
- 2,000 gal. - \$65.19
- 3,000 gal. - \$74.28
- 4,000 gal. - \$83.37
- 5,000 gal. - \$92.46
- 6,000 gal. - \$101.55
- 7,000 gal. - \$110.64
- 8,000 gal. - \$119.73
- 9,000 gal. - \$128.82
- 10,000 gal. - \$137.91

#### Other Rates:

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

Meters over 1" size - Rates are based on size

#### Residential Rate (Outside City)

Residential Outside City - Water base rate \$11.79

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

Residential Outside City - Sewer base rate \$11.39

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



## REVENUE SOURCES

### Commercial Rates

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

### Fines & Forfeits

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

### Miscellaneous

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

### Other Sources

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



## City-Wide Budget Summary

	General Fund	CRA Fund	Infrastructure Surtax Fund	Water Fund	Sewer Fund
<b>REVENUES</b>					
Property Taxes	\$ 3,649,236	\$ 126,064	\$ -	\$ -	\$ -
Other Taxes	2,480,880	150,800	2,063,722	-	-
Permits and Fees	2,353,600	-	-	-	40,800
Impact Fees & Spec Cap Fees	173,000	-	-	190,000	695,000
Intergovernmental Revenue	3,401,225	-	-	-	-
Grants	1,475,000	-	-	-	-
Charges for Services	473,964	-	-	6,393,500	3,884,500
Judgement, Fines & Forfeitures	91,700	-	-	-	-
Miscellaneous Revenues	328,500	5,400	15,000	115,600	40,100
Other Sources	5,000	-	-	1,348,169	2,273,808
Transfers In	-	-	-	-	-
<b>Total Revenue</b>	<b>14,432,105</b>	<b>282,264</b>	<b>2,078,722</b>	<b>8,047,269</b>	<b>6,934,208</b>
<b>EXPENDITURES</b>					
City Commission	104,060				
<b>Administration</b>					
City Manager	468,204				
Finance	390,169				
Professional Services	283,715				
Administrative Support	1,414,589				
Customer Service	392,359				
Communications & Marketing	363,932				
Facility Maintenance	665,016				
<b>Planning &amp; Code Enforcement</b>					
Comprehensive Planning	253,840				
Building Department	592,298				
<b>Law Enforcement/Public Safety</b>					
Law Enforcement	4,086,243				
Fire	2,341,029				
<b>Public Works</b>					
Public Works Administration	455,752				
Street	1,928,427				
Fleet Maintenance	154,272				
Infrastructure Surtax	-		1,250,000		
Disaster Recovery	-				
Water Services	-			5,651,733	
Sewer Services	-				5,985,218
Stormwater	-				
Sanitation	-				
Library	11,500				
<b>Community Services</b>					
Community Services Admin.	2,332,657				
Animal Shelter	424,772				
Community Redevelopment	96,472	505,174			
Debt Service	158,070	-	1,211,272	714,877	1,711,857
<b>Other Uses</b>					
Transfers Out	-			1,444,184	-
Indirect Allocation Transfers	(1,685,669)	-		626,575	251,676
<b>Total Expenditures</b>	<b>15,231,707</b>	<b>505,174</b>	<b>2,461,272</b>	<b>8,437,369</b>	<b>7,948,751</b>
Change in Fund Balance	\$ (799,602) ★	\$ (222,910)	\$ (382,550)	\$ (390,100)	\$ (1,014,543) ★★
<b>Estimated Beginning Fund Balance</b>	<b>5,300,912</b>	<b>320,147</b>	<b>-</b>	<b>15,032,684</b>	<b>13,945,191</b>
<b>Estimated Ending Fund Balance</b>	<b>4,501,310</b>	<b>97,237</b>	<b>(382,550)</b>	<b>14,642,584</b>	<b>12,930,648</b>

★ The use of General Fund Reserves budgeted includes impact fee reserves of \$160,000 for construction of a traffic round-about. Consequently, \$160,000 in General Fund expenditures do not use current year resources or unrestricted fund reserves..

★★ The use of Sewer Fund Reserves budgeted includes the use of impact fee reserves of \$1,095,000 for a new influent pump station design and lift station projects. Consequently, \$1,095,000 in sewer fund expenditures do not use current year resources or unrestricted fund reserves.

City of Lynn Haven 2020 Annual Budget

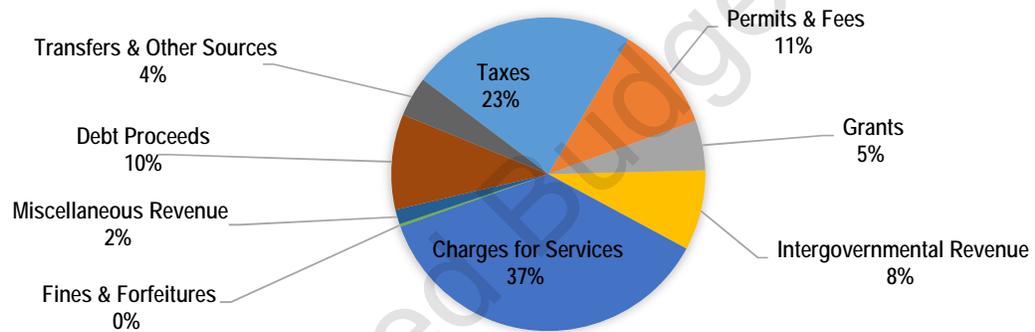
Stormwater Fund	Sanitation Fund	Total FY 2020 Budget	Total Prior Year Budget	Increase / (Decrease) from Prior Year	Disaster Recovery Fund
\$ -	\$ -	\$ 3,775,300	\$ 4,157,956	\$ (382,656)	\$ -
-	-	4,695,402	4,600,933	94,469	-
396,200	-	2,790,600	2,962,220	(171,620)	-
130,000	-	1,188,000	1,210,500	(22,500)	-
-	-	3,401,225	2,883,030	518,195	-
-	-	1,475,000	486,000	989,000	60,545,850
-	2,609,800	13,361,764	11,151,039	2,210,725	10,000
-	-	91,700	72,900	18,800	-
11,700	36,000	552,300	452,200	100,100	7,747,893
-	-	3,626,977	7,402,828	(3,775,851)	-
1,444,184	-	1,444,184	1,017,658	426,526	-
<b>1,982,084</b>	<b>2,645,800</b>	<b>36,402,452</b>	<b>36,397,264</b>	<b>5,188</b>	<b>68,303,743</b>
		104,060	158,164	(54,104)	
		468,204	678,578	(210,374)	
		390,169	228,402	161,767	
		283,715	274,000	9,715	
		1,414,589	1,445,010	(30,421)	
		392,359	391,112	1,247	
		363,932	385,415	(21,483)	
		665,016	809,979	(144,963)	
		253,840	327,650	(73,810)	
		592,298	306,566	285,732	
		4,086,243	3,561,960	524,283	
		2,341,029	2,125,456	215,573	
		455,752	340,874	114,878	
		1,928,427	2,083,650	(155,223)	
		154,272	238,309	(84,037)	
		1,250,000	-	-	54,791,121
		-	-	-	-
		5,651,733	4,893,105	758,628	
		5,985,218	6,457,860	(472,642)	
1,339,184		1,339,184	3,158,056	(1,818,872)	
	2,014,994	2,014,994	1,863,537	151,457	
		11,500	353,074	(341,574)	
		2,332,657	1,817,222	515,435	
		424,772	341,375	83,397	
		601,646	526,506	75,140	
177,545	-	3,973,621	3,410,499	563,122	13,512,622
		1,444,184	1,017,658	426,526	
377,835	429,583	-	-	-	-
<b>1,894,564</b>	<b>2,444,577</b>	<b>38,923,414</b>	<b>37,194,017</b>	<b>479,397</b>	<b>68,303,743</b>
\$ 87,520	\$ 201,223	\$ (2,520,962)	\$ (796,753)	\$ (474,209)	\$ -
4,653,232	4,267,757	43,519,923	42,185,539	1,334,384	15,784,858
<b>4,740,752</b>	<b>4,468,980</b>	<b>40,998,961</b>	<b>41,388,786</b>		<b>15,784,858</b>



### City Wide Revenue

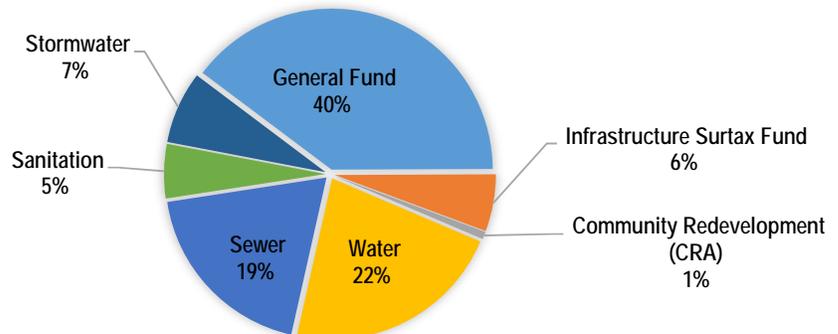
Funding Sources (Excludes Use of Fund Reserves)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Budget	Percent Change
Taxes	6,354,290	6,483,290	7,804,786	8,685,692	8,783,019	8,470,702	-3.56%
Permits & Fees	2,691,770	3,641,021	3,319,922	3,359,161	3,651,720	3,978,600	8.95%
Grants	209,222	117,161	1,291,906	169,201	507,251	1,875,000	269.64%
Intergovernmental Revenue	2,312,123	2,432,899	2,574,616	2,728,975	2,885,500	3,001,225	4.01%
Charges for Services	9,852,686	10,219,968	10,930,826	10,754,034	9,811,762	13,361,764	36.18%
Fines & Forfeitures	44,857	70,375	85,041	54,070	70,940	91,700	29.26%
Miscellaneous Revenue	253,825	2,646,203	798,181	649,403	611,964	552,300	-9.75%
Debt Proceeds (1)	-	-	3,910,000	6,090,000	7,384,894	3,577,493	-51.56%
Transfers & Other Sources	365,924	316,096	751,222	931,071	1,062,642	1,493,668	40.56%
<b>Total Funding Sources</b>	<b>22,084,697</b>	<b>25,927,012</b>	<b>31,466,500</b>	<b>33,421,608</b>	<b>34,769,692</b>	<b>36,402,452</b>	<b>4.70%</b>

### Where do we get our dollars?



Revenue by Fund (Excludes Use of Fund Reserves)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Budget	Percent Change
General Fund	10,765,422	11,586,439	17,896,471	20,230,524	15,286,442	14,432,105	-5.59%
Infrastructure Surtax Fund	-	-	-	-	-	2,078,722	N/A
Community Redevelopment (CRA)	298,741	291,940	303,962	304,004	348,014	282,264	-18.89%
Water	3,950,091	5,477,988	4,817,297	4,442,336	5,847,151	8,047,269	37.63%
Sewer	3,648,451	5,077,119	4,451,548	4,251,167	6,924,372	6,934,208	0.14%
Sanitation	2,581,108	2,699,330	2,757,685	2,770,682	2,410,200	1,982,084	-17.76%
Stormwater	840,885	794,196	1,239,537	1,422,895	3,953,513	2,645,800	-33.08%
<b>Total Funding Sources</b>	<b>22,084,699</b>	<b>25,927,012</b>	<b>31,466,500</b>	<b>33,421,608</b>	<b>34,769,692</b>	<b>36,402,452</b>	<b>4.70%</b>

### FY 2020 Budget Revenues by Fund

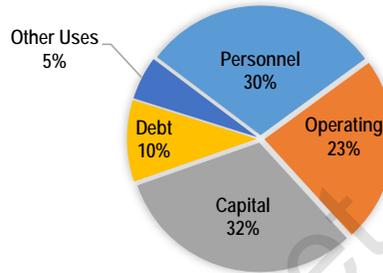




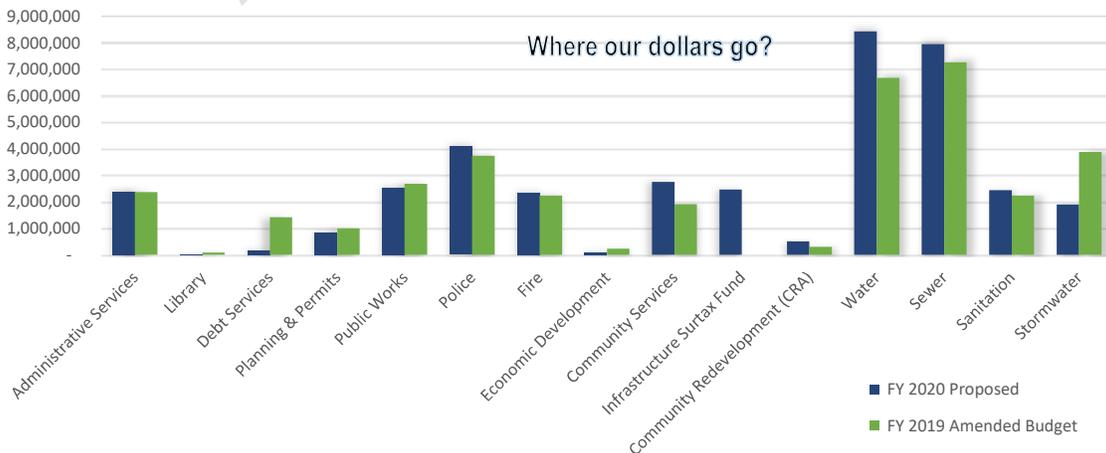
### City Wide Expenditures

By Type of Expenditures (Excludes Increase to Fund Reserves)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Budget	Percent Change
Personnel	8,900,014	9,654,732	8,857,530	9,806,766	10,665,822	11,552,834	8.3%
Operating	7,322,465	7,143,448	8,043,946	9,250,473	8,719,333	9,055,003	3.8%
Capital	314,149	673,291	3,246,742	9,454,185	11,573,671	12,234,572	5.7%
Debt	1,379,397	1,033,087	1,175,961	1,811,854	3,410,873	3,973,621	16.5%
Other Uses	795,193	650,668	1,855,992	1,015,375	1,662,818	2,107,384	26.7%
<b>Total Expenditures</b>	<b>18,711,218</b>	<b>19,155,225</b>	<b>23,180,171</b>	<b>31,338,652</b>	<b>36,032,517</b>	<b>38,923,414</b>	<b>8.0%</b>

Where do our dollars go?



By Department (Function)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Proposed	Percent Change
Administrative Services	1,962,580	2,268,091	2,732,852	1,355,004	2,370,481	2,396,375	1.1%
Library	232,039	231,062	303,925	320,676	81,866	11,500	-86.0%
Debt Services	404,201	351,485	453,255	1,295,739	1,419,283	158,070	-88.9%
Planning & Permits	480,069	512,070	526,583	564,641	1,003,175	846,138	-15.7%
Public Works	1,222,431	1,246,418	3,564,954	8,339,169	2,675,832	2,538,451	-5.1%
Police	2,852,445	2,824,562	2,987,890	3,861,987	3,736,142	4,086,243	9.4%
Fire	1,342,819	1,358,098	1,410,687	1,815,415	2,233,436	2,341,029	4.8%
Economic Development	-	21,394	41,119	100,431	234,337	96,472	-58.8%
Community Services	1,425,637	1,583,638	1,650,511	2,558,612	1,910,848	2,757,429	44.3%
Infrastructure Surtax Fund	-	-	-	-	-	2,461,272	N/A
Community Redevelopment (CRA)	198,390	410,850	381,839	583,064	298,665	505,174	69.1%
Water	2,637,529	2,766,029	2,740,421	3,922,043	6,682,919	8,437,369	26.3%
Sewer	3,147,499	2,918,199	3,010,537	3,119,591	7,269,944	7,948,751	9.3%
Sanitation	2,277,861	2,123,653	2,712,193	2,251,789	2,231,284	2,444,577	9.6%
Stormwater	527,718	539,674	663,404	1,250,491	3,884,305	1,894,564	-51.2%
<b>Total Expenditures by Dept. (Function)</b>	<b>18,711,219</b>	<b>19,155,225</b>	<b>23,180,171</b>	<b>31,338,653</b>	<b>36,032,517</b>	<b>38,923,414</b>	<b>8.0%</b>



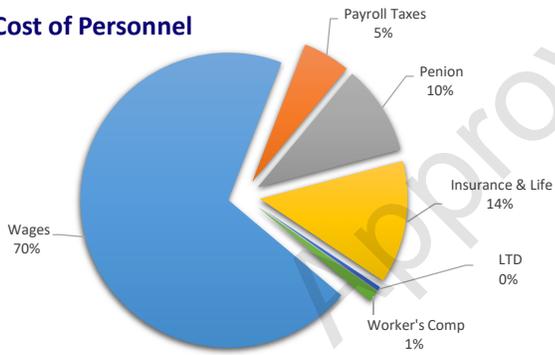


Personnel Costs Summary (excluding over-time)

Department	Full-Time Equivalent Position Count	Personnel Costs											Total Dept.
		Wages	Wages - Police	Wages - Fire	Incentive Pay / Stipends	FICA & Medicare	Penion - Gen	Penion - Police	Pension - Fire	Insurance & Life	LTD	Worker's Comp	
		5120-00	5120-01	5120-02	5150-00	5210-00	5220-00	5220-01	5220-02	5230-00	5240-01	5240-00	
511 Legislative	5.00	77,160	-	-	-	5,629	-	-	-	12,521	-	-	95,310
512 Executive	4.00	263,067	-	-	9,000	20,144	47,285	-	-	49,319	1,836	1,603	392,254
513 Finance	2.50	152,473	-	-	-	11,197	22,836	-	-	22,608	887	168	210,169
514 Information Tech.	1.00	52,583	-	-	-	9,487	9,139	-	-	9,357	355	58	75,515
515 Planning	2.00	124,921	-	-	-	9,487	21,711	-	-	14,845	843	233	172,040
524 -- Building Dept.	3.00	104,786	-	-	-	7,526	18,212	-	-	45,882	707	115	177,228
516 PW Admin	4.00	266,639	-	-	-	19,031	46,342	-	-	58,398	1,800	7,392	399,602
541 --Streets	5.00	185,013	-	-	-	13,411	32,155	-	-	52,927	1,249	8,160	292,915
549 --Fleet Mgt	2.00	75,338	-	-	-	5,763	13,094	-	-	22,764	509	1,204	118,672
518 Faculty Maint.	7.00	260,001	-	-	-	19,675	45,188	-	-	55,878	1,755	5,519	388,016
519 Admin. Support	4.00	237,098	-	-	-	18,022	41,208	-	-	33,804	1,600	212	331,944
571 --Library (1)	-	-	-	-	-	-	-	-	-	-	-	-	-
539 --Customer Svc. (2)	5.00	160,079	-	-	-	12,095	27,822	-	-	35,536	1,081	176	236,789
574 --Com & Marketing	2.00	70,596	-	-	-	5,272	12,270	-	-	20,739	477	78	109,432
521 Police	51.00	501,831	1,727,322	-	13,320	165,041	82,199	124,083	-	451,043	14,942	34,648	3,114,429
522 Fire	23.00	92,929	-	1,017,900	3,720	83,281	16,151	-	206,025	165,132	7,523	25,068	1,617,729
572 Community Svcs.	18.00	534,684	-	-	-	40,555	71,750	-	-	83,826	3,609	10,533	744,957
576 --Animal Shelter	3.00	122,633	-	-	-	8,723	21,314	-	-	33,152	828	1,215	187,865
552 Economic Devel.	0.20	16,863	-	-	-	1,181	2,931	-	-	3,469	114	36	24,593
559 CRA	0.80	67,450	-	-	-	4,725	11,723	-	-	13,874	455	146	98,374
533 Water	14.00	619,497	-	-	-	46,021	85,657	-	-	108,232	4,182	11,056	874,645
535 Sewer	10.00	384,142	-	-	-	29,007	66,764	-	-	77,322	2,593	5,800	565,628
534 Sanitation	9.00	306,013	-	-	-	22,350	40,714	-	-	68,447	2,066	12,634	452,224
538 Storm Water	11.00	383,952	-	-	-	28,807	38,663	-	-	77,336	2,592	16,934	548,284
<b>Totals</b>	<b>186.5</b>	<b>\$ 5,059,748</b>	<b>\$ 1,727,322</b>	<b>\$ 1,017,900</b>	<b>\$ 26,040</b>	<b>\$ 580,966</b>	<b>\$ 775,128</b>	<b>\$ 124,083</b>	<b>\$ 206,025</b>	<b>\$ 1,516,411</b>	<b>\$ 52,003</b>	<b>\$ 142,988</b>	<b>\$ 11,228,614</b>

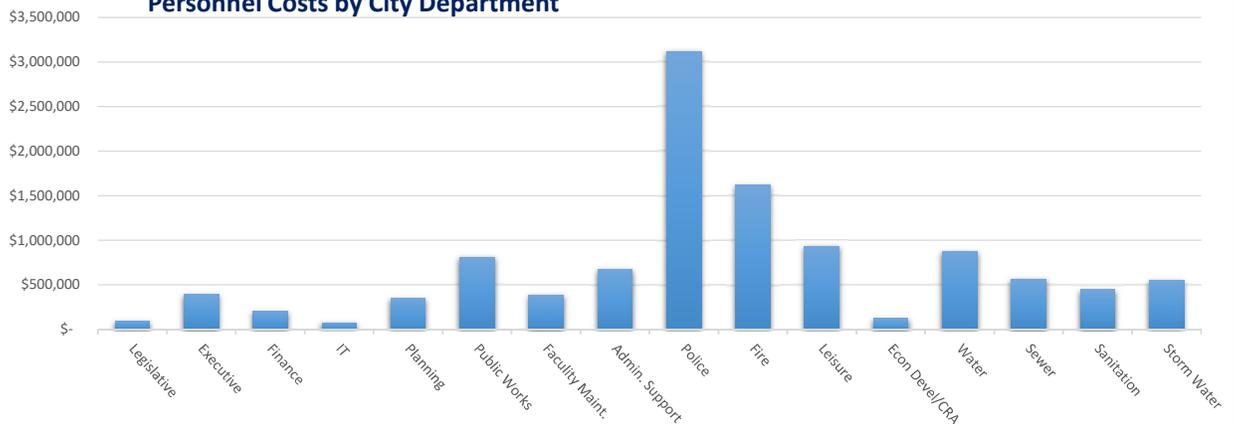
Original 2019 Budget	178.00	4,829,337	1,607,474	997,778	30,180	560,439	711,881	65,166	45,394	1,433,101	49,173	131,843	10,461,766
Increase / (Decrease)	8.50	230,411	119,848	20,122	(4,140)	20,527	63,247	58,917	160,631	83,310	2,830	11,145	766,848

Cost of Personnel



- (1) The three full-time and 2 part-time Library positions are not funded in the FY2020 budget.
- (2) A Utility Billing Supervisor position is budgeted for half of the fiscal year.

Personnel Costs by City Department





**Positions by Department / Division**

Position Classification		Budget	Mid Year		Budget
<b>General Fund</b>					
<b>511 Legislative Department</b>					
Mayor	LG01	1.0	-		1.0
City Commissions	LG02	4.0	-		4.0
<b>Total full-time equivalent positions</b>		<b>5.0</b>	<b>-</b>		<b>5.0</b>
<b>512 Executive (City Manager) Department</b>					
City Manager	EX02	1.0	-		1.0
Information Technology Specialist	EX04	1.0	(1.0)	Moved to IT Dept.	-
Director of HR / Risk Mgt.	EX05	1.0	-		1.0
Special Projects Coordinator	EX07	2.0	(1.0)	Moved to Comm. Services	1.0
Attorney	EX__	1.0	(1.0)	Outsourced	-
HR Assistant	EX__		1.0	New	1.0
<b>Total full-time equivalent positions</b>		<b>6.0</b>	<b>(2.0)</b>		<b>4.0</b>
<b>513 Finance Department</b>					
Deputy Finance Director	FI01	1.0	-		1.0
Accounting Specialist	FI08	1.0	-		1.0
Accounting Specialist	FI08	0.5	-		0.5
<b>Total full-time equivalent positions</b>		<b>2.5</b>	<b>-</b>		<b>2.5</b>
<b>514 Information Technology</b>					
Information Technology Manager	EX04	-	1.0	Moved from Executive Dept	1.0
<b>Total full-time equivalent positions</b>		<b>-</b>	<b>1.0</b>		<b>1.0</b>
<b>518 Facility Maintenance Department</b>					
Director of Facilities Maintenance	FC01	1.0	-		1.0
Maintenance Specialist	FC03	2.0	-		2.0
Maintenance Specialist II	FC09	2.0	-		2.0
Maintenance Specialist III	FC11	2.0	-		2.0
<b>Total full-time equivalent positions</b>		<b>7.0</b>	<b>-</b>		<b>7.0</b>
<b>519 Administrative Support Services Department</b>					
Deputy City Clerk/Director of Admin. Svcs.	AD10	1.0	-		1.0
Procurement Specialist	AD10	1.0	(1.0)		-
Administrative Clerk	AD11	0.5	(0.5)		-
Procurement Clerk	AD09		1.0		1.0
Budget Manager	AD12		1.0	Approved by Commission 5/28/19	1.0
Contract / Grant Manager	AD10		1.0	Re-Opening: approved 2017-2018	1.0
<b>Total full-time equivalent positions</b>		<b>2.5</b>	<b>1.5</b>		<b>4.0</b>
<b>574 Communications &amp; Marketing Division</b>					
Communications & Marketing Coordinator	CM12	1.0	-		1.0
Communications & Marketing Specialist	CM13	1.0	-		1.0
<b>Total full-time equivalent positions</b>		<b>2.0</b>	<b>-</b>		<b>2.0</b>



**Positions by Department / Division**

Position Classification		Budget	Mid Year		Budget
<b>539 Customer Service Division</b>					
Customer Service Representative	CS01	3.0			3.0
Customer Service Supervisor	CS09	1.0			1.0
Customer Service Team Lead	CS19	1.0			1.0
<b>Total full-time equivalent positions</b>		<b>5.0</b>	<b>-</b>		<b>5.0</b>
<b>571 Library Division</b>					
Manager	LI02	1.0	(1.0)	Not funded in FY 2020	-
Library Specialist	LI04	3.0	(3.0)	Not funded in FY 2020	-
Library Specialist - Part time	LI01	1.0	(1.0)	Not funded in FY 2020	-
<b>Total full-time equivalent positions</b>		<b>5.0</b>	<b>(5.0)</b>		<b>-</b>
<b>515 Comprehensive Planning Department</b>					
Director of Planning & Permits	DP04	1.0	-		1.0
Planning Assistant	DP07	1.0	-		1.0
Code Enforcement Officer	DP06	2.0	(2.0)	Moved to Police Department	-
<b>Total full-time equivalent positions</b>		<b>4.0</b>	<b>(2.0)</b>		<b>2.0</b>
<b>524 Protective Inspections Division (Building Dept.)</b>					
Planning & Permits Specialist	PI03	1.0	2.0	1 Commission approved 7/23/19 1 moved from Com. Svc. Admin	3.0
<b>Total full-time equivalent positions</b>		<b>1.0</b>	<b>2.0</b>		<b>3.0</b>
<b>516 Public Works Department Administration</b>					
Director of Public Works	PW02	1.0	-		1.0
Civil Designer	PW01	1.0	-		1.0
Administration Specialist	PW03	1.0	-		1.0
Assistant Director of Public Works			1.0	New	1.0
<b>Total full-time equivalent positions</b>		<b>3.0</b>	<b>1.0</b>		<b>4.0</b>
<b>541 Streets Division</b>					
Foreman	ST01	1.0	-		1.0
Field Supervisor II	ST06	1.0	(1.0)		-
Heavy Equipment Operator I	ST09	1.0			1.0
Heavy Equipment Operator II	ST10	1.0			1.0
Maintenance Worker	ST04	2.0			2.0
<b>Total full-time equivalent positions</b>		<b>6.0</b>	<b>(1.0)</b>		<b>5.0</b>
<b>549 Fleet Management Division</b>					
Chief Equipment Mechanic	FM01	1.0	-	Division eliminated in FY 2019	1.0
Supervisor	FM03	1.0	(1.0)	Re-staffed in FY 2020	-
Equipment Mechanic	FM02	1.0	-		1.0
<b>Total full-time equivalent positions</b>		<b>3.0</b>	<b>(1.0)</b>		<b>2.0</b>



**Positions by Department / Division**

Position Classification		Budget	Mid Year		Budget
<b>521 Police Department</b>					
Chief	PD12	1.0			1.0
Deputy Chief	PD03	1.0	(1.0)		-
Administrative Assistant	PD01	1.0		Renamed Asst. Comm. Mgr.	1.0
Lieutenant	PD09	2.0			2.0
Sergeant	PD13	3.0	1.0	Commission approved 7/9/19	4.0
Sergeant/Investigator	PD16	1.0			1.0
Corporal	PD06	5.0	-		5.0
Corporal-K9	PD06	1.0	-	Emp moved from Corporal, comm appr. 3/25/19	1.0
Officer	PD10	22.0			22.0
Records Clerk	PD11	1.0	1.0		2.0
Assistant Records Clerk	PD22	1.0	(1.0)		-
Communication Manager	PD14	1.0			1.0
Communication Officer	PD04	6.0	1.0	Approved in Mid-year budget	7.0
School Crossing Guards - (4) Part time	PD07	2.0			2.0
Code Enforcement Officer	DP06		2.0	Moved from Planning Dept.	2.0
<b>Total full-time equivalent positions</b>		<b>48.0</b>	<b>3.0</b>		<b>51.0</b>
<b>522 Fire Department</b>					
Chief	FD90	1.0			1.0
Assistant Chief	FD72	1.0			1.0
Captain	FD71	3.0			3.0
Inspector	FD73	1.0			1.0
Lieutenant	FD31	3.0			3.0
Firefighter	FD00/01/07	12.0	1.0		13.0
Administrative Specialist	FD98	1.0			1.0
<b>Total full-time equivalent positions</b>		<b>22.0</b>	<b>1.0</b>		<b>23.0</b>
<b>571 Community Services Department</b>					
Director of Community Services	LS02	1.0			1.0
Park Event Specialist	LS03	3.0	2.0		5.0
Recreation Coordinator	LS05	1.0			1.0
Assistant Director of Community Svcs	LS06		1.0	New	1.0
Administration Specialist	LS07	1.0	(1.0)	Removed	-
Park Event Coordinator	LS10	1.0	1.0		2.0
Event Coordinator (Senior Center)	LS04		1.0	Moved from Special Projects Coord. in the Executive Dept	1.0
Maintenance Specialists	LS12	3.0	(3.0)		-
Concession Stand Coordinator	LS13	1.0			1.0
Curator (Janitorial)	LS17		1.0	New	1.0
Recreation Assistant - Part time	LS13	1.0	(1.0)		-
PT Temp Concession stand workers (10 PT)	LS16		5.0	Added Feb. 2019	5.0
<b>Total full-time equivalent positions</b>		<b>12.0</b>	<b>6.0</b>		<b>18.0</b>



### Positions by Department / Division

Position Classification		Budget	Mid Year	Budget
<b>576 Animal Shelter Division</b>				
Animal Control Worker I	PD23	1.0		1.0
Animal Control Officer II	PD15	1.0		1.0
Animal Control Officer/Supervisor	PD18	1.0		1.0
<b>Total full-time equivalent positions</b>		<b>3.0</b>	<b>-</b>	<b>3.0</b>

<b>552 Economic Development Department</b>				
CRA Director	CR01	0.2		0.2
<b>Total full-time equivalent positions</b>		<b>0.2</b>	<b>-</b>	<b>0.2</b>

### CRA Fund

<b>559 Community Redevelopment Agency</b>				
CRA Director	CR01	0.8		0.8
<b>Total full-time equivalent positions</b>		<b>0.8</b>	<b>-</b>	<b>0.8</b>

### Water Fund

<b>533 Water</b>				
Foreman	WA02	1.0		1.0
Field Supervisor II	WA03	1.0	(1.0)	-
Assistant Director of Utilities	WA03		1.0	1.0
Meter Reader	WA04	2.0		2.0
Administration Specialist	WA05	1.0		1.0
Utility Service Worker	WA07	4.0	(1.0)	3.0
Operator Trainee	WA08	1.0		1.0
Heavy Equipment Operator I	WA12	1.0		1.0
Collection & Distribution Technician	WA14	1.0		1.0
Utility Locator	WA15	1.0		1.0
Lead Water Plant Operator	WA16	1.0		1.0
Director of Utilities	WA17	1.0		1.0
<b>Total full-time equivalent positions</b>		<b>15.0</b>	<b>(1.0)</b>	<b>14.0</b>

### Sewer Fund

<b>535 Sewer</b>				
Operator Trainee	SE01	1.0		1.0
Lead Sewer Plant Operator	SE02		1.0	1.0
Plant Operator A	SE02	1.0	(1.0)	-
Plant Operator B	SE03	2.0		2.0
Plant Operator C	SE04	2.0		2.0
Lift Station Foreman	SE05	1.0		1.0
Lift Station Mechanic	SE08	2.0	1.0	3.0
<b>Total full-time equivalent positions</b>		<b>9.0</b>	<b>1.0</b>	<b>10.0</b>



**Positions by Department / Division**

Position Classification		Budget	Mid Year	Budget
<b>Sanitation Fund</b>				
<b>534 Sanitation</b>				
Foreman	SA02	1.0		1.0
Equipment Operator	SA06	9.0	(1.0)	8.0
<b>Total full-time equivalent positions</b>		<b>10.0</b>	<b>(1.0)</b>	<b>9.0</b>
<b>Stormwater Fund</b>				
<b>538 Stormwater</b>				
Foreman	SW02	1.0		1.0
Equipment Operator	SW03	1.0	3.0	4.0
Maintenance Worker	SW04	4.0		4.0
Heavy Equipment Operator 1	SW05	1.0		1.0
Heavy Equipment Operator 2	SW06	1.0		1.0
<b>Total full-time equivalent positions</b>		<b>8.0</b>	<b>3.0</b>	<b>11.0</b>
<b>Total General Fund FTE Positions</b>		<b>138.0</b>	<b>3.5</b>	<b>141.5</b>
<b>Total Enterprise Funds FTE Positions</b>		<b>42.0</b>	<b>2.0</b>	<b>44.0</b>
<b>Total City</b>		<b>180.0</b>	<b>5.5</b>	<b>185.5</b>

This Schedule includes changes from the positions originally budgeted in fiscal year 2019 to positions budgeted in fiscal year 2020. Part-time concessions workers included in the FY 2020 full-time equivalent count work from March to October.

Approved Budget



Governmental Funds Debt

General Fund - Bonds

Fiscal Year	1998 Gas Tax Refunding				2016 Sales Tax Refunding				2017 Sales Surtax Bonds				2018 Sales Surtax Bonds			
	US Bank		Maturity Date		Hancock-Refunded 2005 Sales Tax		Maturity Date		Hancock Bank		Maturity Date		Hancock Bank		Maturity Date	
	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance
	583-571005	583-572005	10/1/2018	10/1/2018	5710-05	5720-05	12/1/2027	12/1/2027	5710-54	5720-54	7/31/2027	7/31/2027	5710-58	5720-58	1/31/2027	1/31/2027
Prior to 2013	770,000	687,995	1,457,995	510,000												
FY 2013	75,000	23,625	98,625	435,000												
FY 2014	80,000	19,750	99,750	355,000												
FY 2015	85,000	15,625	100,625	270,000												
FY 2016	85,000	11,375	96,375	185,000		13,704	13,704	1,674,180								
FY 2017	90,000	7,000	97,000	95,000	127,800	31,612	159,412	1,546,380			3,910,000					
FY 2018	95,000	2,375	97,375	-	125,670	29,077	154,747	1,420,710	374,000	90,788	464,788	3,536,000	305,000	82,292	387,292	5,785,000
FY 2019					129,930	26,521	156,451	1,290,780	382,000	75,024	457,024	3,154,000	621,000	132,317	753,317	5,164,000
FY 2020					134,190	23,880	158,070	1,156,590	390,000	66,643	456,643	2,764,000	637,000	117,629	754,629	4,527,000
FY 2021					134,190	21,196	155,386	1,022,400	400,000	58,087	458,087	2,364,000	651,000	102,578	753,578	3,876,000
FY 2022					138,450	18,470	156,920	883,950	408,000	49,323	457,323	1,956,000	668,000	87,185	755,185	3,208,000
FY 2023					140,580	15,961	156,541	743,370	418,000	40,373	458,373	1,538,000	683,000	71,405	754,405	2,525,000
FY 2024					144,840	13,605	158,445	598,530	427,000	31,217	458,217	1,111,000	700,000	55,249	755,249	1,825,000
FY 2025					144,840	11,071	155,911	453,690	437,000	21,855	458,855	674,000	717,000	38,705	755,705	1,108,000
FY 2026 to FY 2030					453,690	15,288	468,978	-	674,000	14,748	688,748	-	1,108,000	26,144	1,134,144	-
Totals	1,280,000	767,745	2,047,745	-	1,674,180	220,385	1,894,565	-	3,910,000	448,058	4,358,058	-	6,090,000	713,502	6,803,502	-

Fiscal Year	Disaster Recovery Bonds				Total Governmental Funds Bonds				General Fund - Notes				Total Governmental Funds Debt			
	Hancock Bank		Maturity Date		Principal		Interest		Principal		Maturity Date		Principal		Interest	
	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance
	101-525-5710-25	101-525-5720-25	8/1/2024	8/13/2019	5710-35	517-572035	001-517	6/18/2004	6/15/2019	6/15/2019	6/15/2019	6/15/2019	6/15/2019	6/15/2019	6/15/2019	6/15/2019
Prior to 2013	-	-	-	-	770,000	687,995	1,457,995	510,000	378,425				1,148,425	687,995	1,836,420	931,575
FY 2013	-	-	-	-	75,000	23,625	98,625	435,000	57,011	12,256	69,266	364,564	132,011	35,881	167,891	799,564
FY 2014	-	-	-	-	80,000	19,750	99,750	355,000	58,799	10,468	69,266	305,766	138,799	30,218	169,016	660,766
FY 2015	-	-	-	-	85,000	15,625	100,625	270,000	60,669	8,598	69,266	245,097	145,669	24,223	169,891	515,097
FY 2016	-	-	-	-	85,000	25,079	110,079	1,859,180	62,545	6,721	69,266	182,552	147,545	31,800	179,345	2,041,732
FY 2017	-	-	-	-	217,800	38,612	256,412	5,551,380	64,601	4,781	69,382	117,951	282,401	43,393	325,794	5,669,331
FY 2018	-	-	-	-	899,670	204,532	1,104,202	10,741,710	66,507	2,759	69,266	51,444	966,177	207,291	1,173,468	10,793,154
FY 2019	-	-	-	31,810,000	1,132,930	233,862	1,366,792	41,418,780	51,444	1,047	52,491	0	1,184,374	234,909	1,419,283	41,418,780
FY 2020	-	804,396	804,396	31,810,000	1,161,190	1,012,548	2,173,738	40,257,590					1,161,190	1,012,548	2,173,738	40,257,590
FY 2021	1,925,000	832,134	2,757,134	29,885,000	3,110,190	1,013,995	4,124,185	37,147,400					3,110,190	1,013,995	4,124,185	37,147,400
FY 2022	1,985,000	774,384	2,759,384	27,900,000	3,199,450	929,362	4,128,812	33,947,950					3,199,450	929,362	4,128,812	33,947,950
FY 2023	2,040,000	714,834	2,754,834	25,860,000	3,281,580	842,573	4,124,153	30,666,370					3,281,580	842,573	4,124,153	30,666,370
FY 2024	2,085,000	674,034	2,759,034	23,775,000	3,356,840	774,105	4,130,945	27,309,530					3,356,840	774,105	4,130,945	27,309,530
FY 2025	2,125,000	632,334	2,757,334	21,650,000	3,423,840	703,965	4,127,805	23,885,690					3,423,840	703,965	4,127,805	23,885,690
FY 2026 to FY 2030	21,650,000	3,161,363	24,811,363	-	23,885,690	3,217,542	27,103,232	-					23,885,690	3,217,542	27,103,232	-
Totals	31,810,000	7,593,479	39,403,479	-	44,764,180	9,743,169	54,507,349	-	800,000	46,629	846,629	-	23,885,690	3,217,542	27,103,232	-



ENTERPRISE FUNDS DEBT

Enterprise Funds - Bonds

Table with columns for Fiscal Year, Bond Description, Interest Rate, Maturity Date, and Principal/Interest/Total/Balance. Includes rows for 2011 Capital Impr Bond, 2014 Capital Impr Bond, 2015 Capital Impr Rev Bond, and 2016 Sales Tax Refunding.

Total Enterprise Funds - Bonds

Summary table for Total Enterprise Funds - Bonds, showing Fiscal Year, Bond Description, Interest Rate, Maturity Date, and Principal/Interest/Total/Balance.

Enterprise Funds - Notes

Total Enterprise Funds Loans

Table with columns for Fiscal Year, Note/Loan Description, Interest Rate, Maturity Date, and Principal/Interest/Total/Balance. Includes rows for 17th Street Ditch Note, Phoenix Construction- 30 Years, and various revolving funds.



Enterprise Funds Debt by Fund													Total Enterprise Funds Debt			
Fiscal Year	Water Fund (401)				Sewer Fund (402)				Stormwater Fund (404)				Principal	Interest	Total	Balance
	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance				
Prior to 2013	-	-	-	-	315,000	105,497	420,497	2,790,000	-	-	-	-	315,000	105,497	420,497	2,790,000
FY 2013	-	-	-	-	275,000	92,775	367,775	2,515,000	-	-	-	-	275,000	92,775	367,775	2,515,000
FY 2014	-	-	-	-	285,000	84,375	369,375	2,230,000	-	-	-	-	285,000	84,375	369,375	2,230,000
FY 2015	-	6,583	6,583	1,235,000	300,000	140,793	440,793	5,880,000	-	-	-	-	300,000	147,375	447,375	7,115,000
FY 2016	100,000	42,002	142,002	1,563,606	400,000	220,526	620,526	7,307,214	-	-	-	-	500,000	262,528	762,528	8,870,820
FY2017	120,218	68,765	188,983	4,488,388	536,982	253,100	790,082	9,815,232	41,563	47,210	88,772	3,678,437	698,763	369,075	1,067,837	17,982,057
FY2018	404,673	111,025	515,698	7,750,555	939,657	281,093	1,220,750	15,653,675	84,730	92,814	177,544	3,593,707	1,429,060	484,932	1,913,992	26,997,937
FY2019	400,763	102,971	503,734	7,349,792	959,307	255,553	1,214,860	14,694,368	86,916	90,628	177,545	3,506,791	1,446,986	449,152	1,896,139	25,550,951
FY2020	570,849	142,260	713,109	6,778,942	1,456,030	253,770	1,709,799	13,238,338	89,159	88,386	177,545	3,417,632	2,116,038	484,415	2,600,453	23,434,913
FY2021	392,972	133,572	526,544	6,385,970	772,763	257,495	1,030,259	12,465,575	91,459	86,086	177,545	3,326,173	1,257,194	477,153	1,734,347	22,177,718
FY2022	401,213	126,476	527,689	5,984,757	790,315	243,384	1,033,698	11,675,260	93,819	83,726	177,545	3,232,354	1,285,346	453,586	1,738,932	20,892,372
FY2023	406,437	119,143	525,580	5,578,320	803,068	228,741	1,031,809	10,872,192	96,239	81,305	177,545	3,136,115	1,305,745	429,189	1,734,934	19,586,627
FY2024	417,235	111,355	528,589	5,161,085	823,174	213,260	1,036,434	10,049,018	98,722	78,822	177,545	3,037,393	1,339,131	403,437	1,742,568	18,247,496
FY2025	424,471	102,927	527,398	4,736,614	836,158	196,469	1,032,626	9,212,860	101,269	76,275	177,545	2,936,123	1,361,898	375,671	1,737,570	16,885,598
FY2026 to FY2030	2,175,190	354,714	2,529,905	2,561,424	4,098,792	688,196	4,786,988	5,114,068	546,913	340,811	887,724	2,389,211	6,820,894	1,383,722	8,204,616	10,064,703
FY2031 to FY2035	1,749,526	147,814	1,897,341	811,898	3,477,510	278,231	3,755,741	1,636,559	621,200	266,523	887,723	1,768,011	5,848,236	692,568	6,540,805	4,216,467
FY2036 to FY2047	811,898	24,113	836,011	-	1,636,559	38,286	1,674,844	-	1,768,011	273,753	2,041,764	-	4,216,467	336,151	4,552,619	-
Totals	8,375,446	1,593,720	9,969,166	-	18,705,314	3,831,542	22,536,856	-	3,720,000	1,606,340	5,326,340	-	30,800,760	7,031,602	37,832,362	-

Approved Budget



**Capital Assets Budgeted**

Department	Description	Cost Estimate
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**Administration**

513 Finance	Computer & Printer for part-time employee, scanner	\$ 4,000
514 Information Technology	IT Equipment	25,000
519 Administrative Support	Land	100,000
520 Administrative Support	Equipment	20,000
574 Communications	Equipment	3,000
539 Customer Service	Utility billing computer/docking station, scanners	2,000
518 Facility Maintenance	Job trailer \$15k, Computer \$5k	30,000
518 Facility Maintenance	Utility truck	35,000
<b>Total Administration</b>		<b>219,000</b>

**Planning**

515 Comprehensive Planning	Vehicle	25,000
<b>Total Planning</b>		<b>25,000</b>

**Building Department**

524 Protective Inspections	Computer & equip for new inspector, replacement for Permit Spec.	4,000
<b>Total Building Dept</b>		<b>4,000</b>

**Public Works**

516 PW Administration	Comp & equip for new employee	2,500
514 Streets (impact rees)	Colorado Roundabout	160,000
514 Streets	FDOT Legislative paving	1,000,000
514 Streets	1.5K Asphalt Packer, 40K Kabota Tractor for mowing	41,500
<b>Total Public Works</b>		<b>1,204,000</b>

**Police**

521 Police	Vehicles	175,000
521 Police	Emergency equip for new vehicles	15,000
521 Police	(2) 2020 Chevy Tahoes with equip. carried over from FY2019	100,474
521 Police	Ford F-350, 1 ton crew cab carried over from FY2019	58,490
<b>Total Police</b>		<b>348,964</b>

**Fire**

522 Fire	Kubota Buggy \$22k, (3) Bunker Gear \$7,500, Rescue saw \$3k	32,500
522 Fire	Reserve for Arial \$1mil (replace 17 yr old) approval to order	250,000
522 Fire	Vehicles - carried over from FY2019	66,000
<b>Total Fire</b>		<b>348,500</b>

**Infrastructure Surtax Fund**

Surtax Fund	Paving / C&D - 1/2 cent infrastructure tax	1,250,000
<b>Total Fire</b>		<b>1,250,000</b>

**Community Services**

572 Community Services	Football field, baseball field	60,000
572 Community Services	Upgrade equipment & trailer	100,000
576 Animal Shelter	Equipment	10,000
576 Animal Shelter	Vehicles - carried over from FY2019	30,000
<b>Total Community Svcs.</b>		<b>200,000</b>



Capital Assets Budgeted

Water

533 Water	State Revolving Fund Loan Improvements Carry-over	1,336,918
533 Water	AMI ( Auto Meter Info)	395,000
533 Water	SR 390 FDOT Utility Work Agreement	1,804,000
533 Water	Equipment	160,000
<b>Total Water</b>		<b>3,695,918</b>

Sewer

535 Sewer	State Revolving Fund Loan Improvements Carry-over	2,235,575
535 Sewer	SR 390 Utility Relocates	640,615
536 Sewer (Impact fees)	New influent pump station design/ lift station projects	1,095,000
539 Sewer	Trailer mounted air compressor, sewer cleaning machine, F350 dump bed truck, F150 truck	55,000
<b>Total Sewer</b>		<b>4,026,190</b>

Sanitation

534 Sanitation	Household Garbage Cans	20,000
534 Sanitation	Garbage truck	290,000
<b>Total Sanitation</b>		<b>310,000</b>

Stormwater

538 Stormwater	Slip-lining pipes	150,000
538 Stormwater	Various stormwater projects from master plan	400,000
538 Stormwater	Gater	10,000
538 Stormwater	Trailer for hauling equipment	8,000
<b>Total Stormwater</b>		<b>568,000</b>

Community Redevelopment Agency

559 CRA	SUV	35,000
<b>Total CRA</b>		<b>35,000</b>

Disaster Recovery Fund

525 Disaster Recovery	City Buildings	25,085,000
525 Disaster Recovery	Parks Restoration - sports complex	4,000,000
525 Disaster Recovery	Equipment	190,000
<b>Total Disaster Recovery</b>		<b>29,275,000</b>

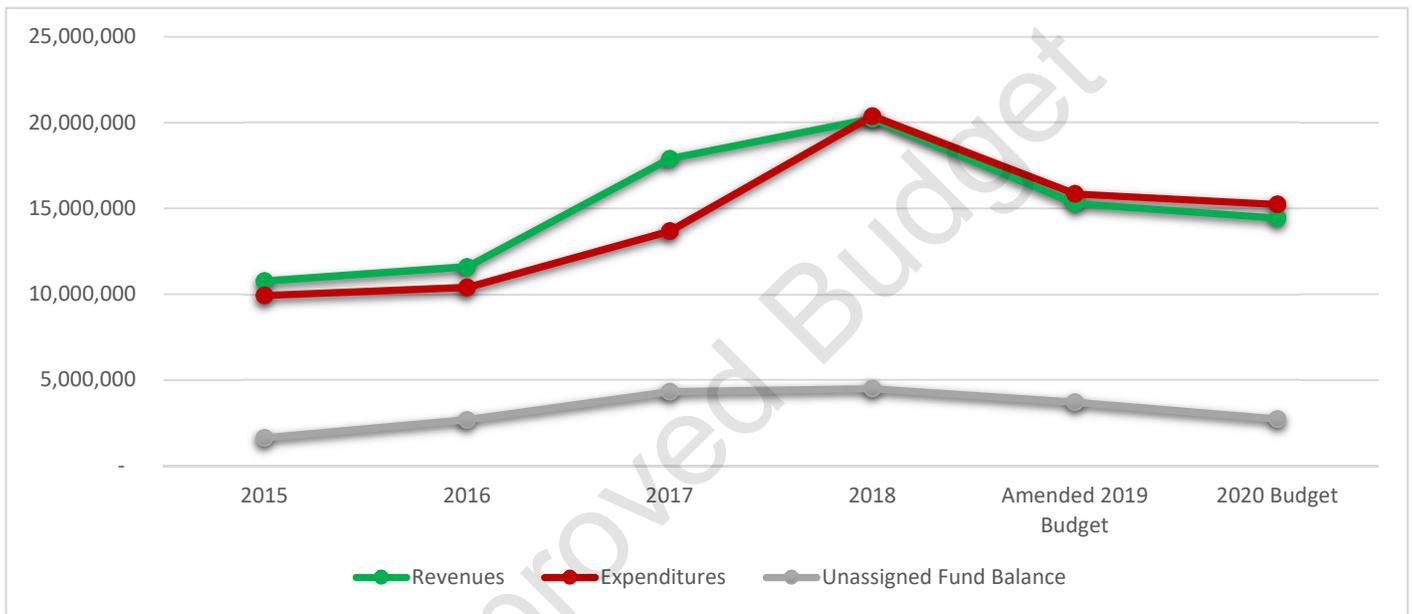
Total Capital Budget

\$ 41,509,572



### General Fund Balance Summary and Trend

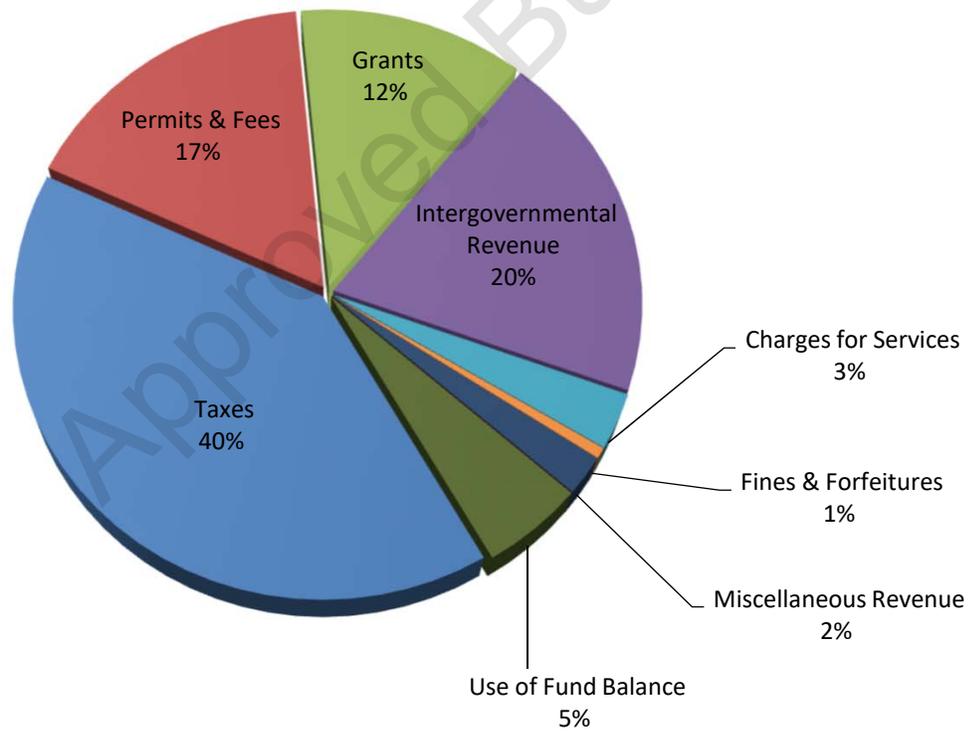
Fiscal Year	Revenues	Expenditures	Fund Balance Increase / (Decrease)	Restricted Fund Balance	Unassigned Fund Balance	Unassigned % of Expenditures
2015	10,765,420	(9,922,222)	843,198	1,820,394	1,622,547	16%
2016	11,586,439	(10,396,818)	1,189,621	1,966,136	2,666,426	26%
2017	17,896,471	(13,671,775)	4,224,696	4,545,588	4,311,670	32%
2018	20,230,609	(20,384,009)	(153,400)	4,217,311	4,486,547	22%
Amended 2019	15,286,442	(15,842,275)	(555,833)	1,610,161	3,690,751	23%
Budget 2020	14,432,105	(15,231,707)	(799,602)	1,783,161	2,718,149	18%





### GENERAL FUND REVENUE BY SOURCE

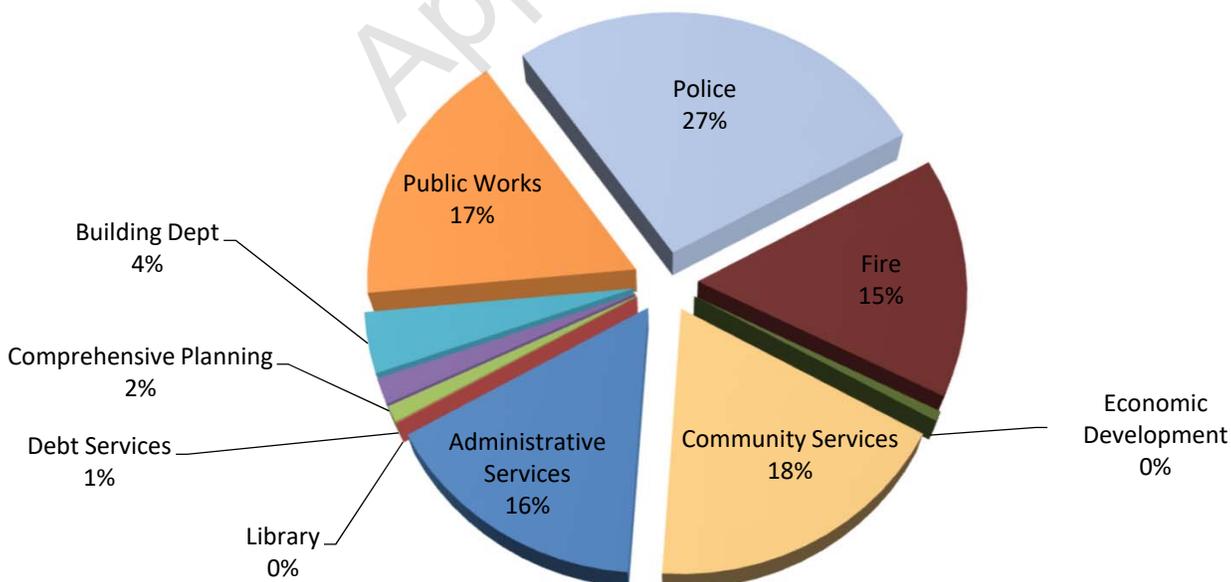
Funding Sources	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Proposed
Taxes	6,055,987	6,192,171	7,504,413	8,386,508	8,440,405	6,130,116
Permits & Fees	1,700,439	2,127,799	1,910,437	1,949,304	2,568,720	2,526,600
Grants	118,596	88,786	719,706	150,651	507,251	1,875,000
Intergovernmental Revenue	2,312,123	2,432,899	2,574,616	2,728,975	2,885,500	3,001,225
Charges for Services	326,815	431,345	476,779	456,671	419,762	473,964
Fines & Forfeitures	44,857	70,375	85,041	54,070	70,940	91,700
Miscellaneous Revenue	206,603	243,063	715,478	414,430	393,864	333,500
Debt Proceeds	-	-	3,910,000	6,090,000	-	-
Use of Fund Balance	-	-	-	153,400	555,833	799,602
<b>Total Funding Sources</b>	<b>10,765,420</b>	<b>11,586,439</b>	<b>17,896,471</b>	<b>20,384,009</b>	<b>15,842,275</b>	<b>15,231,707</b>





### GENERAL FUND EXPENDITURES BY FUNCTION

Funding Sources	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	FY 2020 Budget
Legislative	93,432	97,718	96,040	131,352	128,164	104,060
Executive	421,914	453,365	452,059	459,163	555,273	468,204
Finance	292,743	303,370	364,994	199,028	212,064	390,169
Information Technology	347,135	360,604	391,959	553,298	428,075	283,715
Debt Service	404,201	386,992	453,255	1,295,739	1,419,283	158,070
Facility Maintenance	-	-	-	-	712,439	665,016
Administrative Support Services	807,357	651,715	1,427,801	1,315,861	1,379,777	1,414,589
Customer Service	-	-	-	-	411,212	392,359
Marketing and Communications	-	-	-	-	392,267	363,932
Library	232,039	231,062	303,925	320,676	81,866	11,500
Comprehensive Planning	252,382	232,447	229,108	274,132	413,109	253,840
Building Department	227,687	279,623	297,475	290,509	590,066	592,298
Public Works Admin	329,607	355,489	321,014	340,050	354,774	455,752
Streets	660,188	1,052,059	3,035,816	7,760,571	2,169,821	1,928,427
Fleet Maintenance	232,636	204,684	208,124	238,548	151,237	154,272
Police	2,852,445	2,824,562	2,987,890	3,861,987	3,736,142	4,086,243
Fire	1,342,819	1,358,098	1,410,687	1,815,415	2,233,436	2,341,029
Economic Development	-	21,394	41,119	100,431	234,337	96,472
Community Services	1,425,637	1,583,638	1,650,511	2,558,612	1,562,358	2,332,657
Animal Shelter	-	-	-	-	348,490	424,772
Indirect Recovery	-	-	-	(1,131,363)	(1,671,915)	(1,685,669)
Fund Balance Increase	843,200	1,189,621	4,224,696	-	-	-
<b>Total Funding Uses</b>	<b>10,765,422</b>	<b>11,586,439</b>	<b>17,896,471</b>	<b>20,384,009</b>	<b>15,842,275</b>	<b>15,231,707</b>





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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended Budget	2020 Budget	\$ Change Amended Budget to Proposed Budget	% Change Amended Budget to Proposed Budget
<b>Funding Sources</b>								
Taxes	6,055,987	6,192,171	7,504,413	8,386,508	8,440,405	6,130,116	(2,310,289)	-27.4%
Permits & Fees	1,700,439	2,127,799	1,910,437	1,949,304	2,568,720	2,526,600	(42,120)	-1.6%
Grants	118,596	88,786	719,706	150,651	507,251	1,875,000	1,367,749	269.6%
Intergovernmental Revenue	2,312,123	2,432,899	2,574,616	2,728,975	2,885,500	3,001,225	115,725	4.0%
Charges for Services	326,815	431,345	476,779	456,671	419,762	473,964	54,202	12.9%
Fines & Forfeitures	44,857	70,375	85,041	54,070	70,940	91,700	20,760	29.3%
Miscellaneous Revenue	206,605	243,063	715,478	414,430	393,864	333,500	(60,364)	-15.3%
Debt Proceeds	-	-	3,910,000	6,090,000	-	-	-	0.0%
Use of Fund Reserves	-	-	-	153,400	555,833	799,602	243,769	43.9%
<b>Total General Fund Sources</b>	<b>10,765,422</b>	<b>11,586,439</b>	<b>17,896,471</b>	<b>20,384,009</b>	<b>15,842,275</b>	<b>15,231,707</b>	<b>(610,568)</b>	<b>-3.9%</b>
<b>Funding Uses</b>								
Legislative	93,432	97,718	96,040	131,352	128,164	104,060	(24,104)	-18.8%
Executive	421,914	453,365	452,059	459,163	555,273	468,204	(87,069)	-15.7%
Finance	292,743	303,370	364,994	199,028	212,064	390,169	178,105	84.0%
Information Technology	347,135	360,604	391,959	553,298	428,075	283,715	(144,360)	-33.7%
Debt Service	404,201	386,992	453,255	1,295,739	1,419,283	158,070	(1,261,213)	-88.9%
Facility Maintenance	-	-	-	-	712,439	665,016	(47,423)	-6.7%
Administrative Support Services	807,357	651,715	1,427,801	1,315,861	1,379,777	1,414,589	34,812	2.5%
Customer Service	-	-	-	-	411,212	392,359	(18,853)	-4.6%
Marketing and Communications	-	-	-	-	392,267	363,932	(28,335)	-7.2%
Library	232,039	231,062	303,925	320,676	81,866	11,500	(70,366)	-86.0%
Comprehensive Planning	252,382	232,447	229,108	274,132	413,109	253,840	(159,269)	-38.6%
Building Department	227,687	279,623	297,475	290,509	590,066	592,298	2,232	0.4%
Public Works Admin	329,607	355,489	321,014	340,050	354,774	455,752	100,978	28.5%
Streets	660,188	1,052,059	3,035,816	7,760,571	2,169,821	1,928,427	(241,394)	-11.1%
Fleet Management	232,636	204,684	208,124	238,548	151,237	154,272	3,035	2.0%
Police	2,852,445	2,824,562	2,987,890	3,861,987	3,736,142	4,086,243	350,101	9.4%
Fire	1,342,819	1,358,098	1,410,687	1,815,415	2,233,436	2,341,029	107,593	4.8%
Economic Development	-	21,394	41,119	100,431	234,337	96,472	(137,865)	-58.8%
Community Services	1,425,637	1,583,638	1,650,511	2,558,612	1,562,358	2,332,657	770,299	49.3%
Animal Shelter	-	-	-	-	348,490	424,772	76,282	21.9%
Indirect Recovery	-	-	-	(1,131,363)	(1,671,915)	(1,685,669)	(13,754)	0.8%
<b>Increase in Fund Reserves</b>	<b>843,200</b>	<b>1,189,621</b>	<b>4,224,696</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total General Fund Uses</b>	<b>10,765,422</b>	<b>11,586,439</b>	<b>17,896,471</b>	<b>20,384,009</b>	<b>15,842,275</b>	<b>15,231,707</b>	<b>(610,568)</b>	<b>-3.9%</b>



ACCT		2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>General Fund Revenue</b>							
<b>Taxes</b>							
4311-00	Ad Valorem Tax -3.900 millage rate	3,921,808	4,063,077	4,157,956	3,775,300	(382,656)	-9.2%
4311-01	CRA Ad Valorem Taxes	(134,124)	(138,547)	(156,484)	(126,064)	30,420	-19.4%
4312-41	Local Option 6¢ Fuel Tax	290,371	301,257	304,946	309,143	4,197	1.4%
4312-62	Local Infrastructure Surtax	1,179,308	1,791,982	1,841,914	-	(1,841,914)	-100.0%
4314-10	Utility Tax Electrical	1,476,405	1,572,993	1,494,000	1,500,000	6,000	0.4%
4314-40	Utility Tax Gas	59,701	66,490	71,000	67,000	(4,000)	-5.6%
4315-00	Communications Services Tax	598,047	612,552	602,073	504,737	(97,336)	-16.2%
4316-00	Local Business Tax	112,897	116,703	125,000	100,000	(25,000)	-20.0%
	<b>Total Taxes</b>	<b>7,504,413</b>	<b>8,386,508</b>	<b>8,440,405</b>	<b>6,130,116</b>	<b>(2,310,289)</b>	<b>-27.4%</b>
<b>Permits &amp; Fees</b>							
4321-02	Certification Card Fee	1,206	1,471	31,100	10,000	(21,100)	-67.8%
4322-01	Permit Fee Building	177,716	160,627	338,000	450,000	112,000	33.1%
4322-02	Permit Fee Electrical	35,780	34,891	60,000	70,000	10,000	16.7%
4322-03	Permit Fee Gas	1,072	1,563	1,500	1,500	-	0.0%
4322-04	Permit Fee Mechanical	18,540	24,072	27,000	30,000	3,000	11.1%
4322-05	Permit Fee Plumbing	19,717	21,518	23,000	23,000	-	0.0%
4322-07	Permit Fee Roofing	24,617	28,427	479,000	250,000	(229,000)	-47.8%
4322-08	Permit Fee Fire Suppression	4,371	1,031	4,400	4,400	-	0.0%
4322-09	Permit Fee Surcharge	7,096	6,009	32,500	30,000	(2,500)	-7.7%
4323-10	Franchise Fee Electrical	1,359,075	1,421,101	1,365,000	1,400,000	35,000	2.6%
4323-40	Franchise Fee Gas	33,962	40,378	40,500	62,000	21,500	53.1%
4324-10	Impact Fees, Police	37,425	37,267	31,000	40,000	9,000	29.0%
4324-11	Impact Fees, Fire	40,024	39,497	33,000	42,000	9,000	27.3%
4324-30	Impact Fees, Transportation	41,550	52,523	-	-	-	0.0%
4324-31	Multi-modal Mobility Fees	-	-	63,500	65,000	1,500	2.4%
4324-60	Impact Fees, Culture/Recreation	71,987	51,367	26,000	26,000	-	0.0%
4329-00	Other Permits & Fees	11,917	3,047	4,000	7,000	3,000	75.0%
4329-01	Animal Registration	-	165	120	100	(20)	-16.7%
4329-02	Comp Plan Amendments	7,070	12,870	3,000	7,500	4,500	150.0%
4329-03	Variance Fee	1,210	2,410	3,300	3,500	200	6.1%
4329-06	Permit Fee Land Clearing	1,500	3,400	1,000	1,000	-	0.0%
4329-07	Tree Replacement Fee	9,500	100	-	-	-	0.0%
4329-08	Animal Adoption Fee	5,103	5,571	1,800	3,600	1,800	100.0%
	<b>Total Licenses &amp; Permits</b>	<b>1,910,437</b>	<b>1,949,304</b>	<b>2,568,720</b>	<b>2,526,600</b>	<b>(42,120)</b>	<b>-1.6%</b>



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change	
<b>Intergovernmental Revenue</b>							
4331-03-17101	Bay County RESTORE Act	-	-	450,000	450,000	-	0.0%
4331-03-01101	FDOT Legislative Paving	-	-	-	1,000,000	1,000,000	100.0%
4331-40-40	Florida Boater Impr Grt / Porter Park	200,000	-	-	-	-	0.0%
4331-09-41	FRDAP Sheffield Park Improvement Grant	43,196	-	-	-	-	0.0%
4331-09-42	FRDAP Sheffield Park Improvement Grant	49,964	6,840	-	-	-	0.0%
4331-19	JAG Direct Funds	4,050	1,480	36,000	25,000	(11,000)	-30.6%
4331-22	DOJ Bullet Proof Vest Grant	1,794	-	-	-	-	0.0%
4331-32-328	JAG County Funds	10,200	-	-	-	-	0.0%
4331-36	FEMA Reimbursement	-	-	6,780	-	(6,780)	-100.0%
4331-44-082	FDEP Kinsaul Pk Shoreline Stabilization	-	30,000	-	-	-	0.0%
4331-45-035	Multi-Modal Mobility Plan Asst	24,169	-	-	-	-	0.0%
4331-81	FEMA Fire Prevention & Safety	-	-	9,471	-	(9,471)	-100.0%
4331-86-105	FEMA Flood 710 Kentucky Ave	201,094	34,531	-	-	-	0.0%
4331-89-080	FDOT Grant Click It Wrap	3,000	-	-	-	-	0.0%
4331-90-081	FDOT Sun Trail Rails to Trail	182,240	80,800	-	-	-	0.0%
4331-83-104	FEMA 215 Kentucky	-	(3,000)	-	-	-	0.0%
4331-99	Assistance to Firefighters	-	-	5,000	-	(5,000)	-100.0%
	FDOT Beautification Grant	-	-	-	400,000	400,000	100.0%
4335-12	Municipal Revenue Sharing Sales Tax	568,172	633,004	685,900	689,644	3,744	0.5%
4335-14	Mobile Home License Tax	67	227	520	500	(20)	-3.8%
4335-15	Alcohol Beverage License Tax	5,356	5,258	5,550	6,000	450	8.1%
4335-18	State Half Cent Sales Tax	1,817,598	1,899,297	1,979,636	2,095,131	115,495	5.8%
4335-20	Fire Supplemental Compensation	4,320	4,280	5,620	5,620	-	0.0%
4335-43	Fuel Tax Refunds & Credits	882	1,944	2,700	2,500	(200)	-7.4%
4335-44	Municipal Revenue Sharing .08 Fuel Tax	178,221	184,966	205,574	201,830	(3,744)	-1.8%
	<b>Total Intergovernmental Revenue</b>	<b>3,294,322</b>	<b>2,879,626</b>	<b>3,392,751</b>	<b>4,876,225</b>	<b>1,483,474</b>	<b>43.7%</b>
<b>Charges For Services</b>							
4341-90	Plan Review, Inspections	45,505	25,882	55,000	75,000	20,000	36.4%
4341-91	Reinspection Fees	385	525	600	600	-	0.0%
4341-94	Plan/Plat Review, Planning	15,400	5,100	12,000	10,000	(2,000)	-16.7%
4342-02	S.R.O. Police Services	33,835	62,000	110,000	110,000	-	0.0%
4342-03	False Alarm Fees	-	40	100	100	-	0.0%
4342-04	Police/Fire Services	17,877	11,124	5,000	6,000	1,000	20.0%
4342-06	Fire Inspection Fees	27,800	26,224	15,000	30,000	15,000	100.0%
4342-07	Plan Review, Fire	51,407	15,515	42,000	50,000	8,000	19.0%
4344-90	D.O.T. Maintenance Contracts	114,812	117,980	121,539	124,964	3,425	2.8%
4346-01	Animal Cremation Services	2,090	3,525	1,000	3,000	2,000	200.0%
4347-10	Library Card Fees	2,566	2,931	28	-	(28)	-100.0%
4347-20	Registration Fees, Baseball	82,035	75,786	100	5,000	4,900	4900.0%
4347-21	Registration Fees, Basketball	49,970	14,433	20,000	20,000	-	0.0%
4347-23	Registration Fees, Flag Football	-	18,151	1,013	9,000	7,987	788.5%
4347-24	Sponsorships, Baseball	6,032	9,154	4,300	2,300	(2,000)	-46.5%
4347-25	Sponsorships, Basketball	341	1,100	-	2,000	2,000	100.0%
4347-27	Sponsorships, Flag Football	-	1,229	1,082	1,000	(82)	-7.6%



ACCT		2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
4347-28	Invitationals & Tournaments	2,100	5,548	-	-	-	0.0%
4347-29	Sports Concessions	10,148	25,169	16,000	15,000	(1,000)	-6.3%
4347-30	Cultural Services	2,967	3,769	-	-	-	0.0%
4347-40	Special Event Revenue	11,510	30,291	15,000	10,000	(5,000)	-33.3%
4347-41	Baseball Fun Day Revenue	-	1,195	-	-	-	0.0%
	<b>Total Charges For Services</b>	<b>476,779</b>	<b>456,671</b>	<b>419,762</b>	<b>473,964</b>	<b>54,202</b>	<b>12.9%</b>
	<b>Fines &amp; Forfeits</b>						
4351-00	Court Fines & Restitution	42,624	39,317	45,000	45,000	-	0.0%
4351-02	Confiscated/Unclaimed Property	12,175	-	-	500	500	100.0%
4351-03	Code Enforcement Fines	18,723	1,199	15,000	15,000	-	0.0%
4351-04	Law Enforcement Education	3,636	4,668	4,300	4,200	(100)	-2.3%
4351-91	Local Business Tax Penalty	2,820	3,191	2,900	3,000	100	3.4%
4352-00	Library Fines	1,543	1,944	40	-	(40)	-100.0%
4354-00	Animal Impound & Bdg, Shot Clinic	3,520	3,750	3,700	24,000	20,300	548.6%
	<b>Total Fines &amp; Forfeits</b>	<b>85,041</b>	<b>54,070</b>	<b>70,940</b>	<b>91,700</b>	<b>20,760</b>	<b>29.3%</b>
	<b>Miscellaneous Revenues</b>						
4361-00	Interest Income	68,197	135,029	135,000	125,000	(10,000)	-7.4%
4361-01	Interest Impact Fees	840	17,637	28,000	36,000	8,000	28.6%
4362-01	Rent, Public Facilities	17,371	12,461	400	500	100	25.0%
4362-03	Rent, 801 Florida Ave.	19,297	16,081	-	-	-	0.0%
4362-06	Rent, 817 Ohio Ave.	39,492	9,873	-	-	-	0.0%
4362-07	Rent, Library Facilities	475	325	25	-	(25)	-100.0%
4362-09	Rent, Campbell Ready Mix	15,000	3,000	18,000	-	(18,000)	-100.0%
4362-96	Utilities, 817 Ohio Ave.	7,897	1,880	-	-	-	0.0%
4363-13	Credit Card Administration	-	18	100	-	(100)	-100.0%
4364-00	Sale of Fixed Assets	347,731	-	10,000	10,000	-	0.0%
4364-01	Sale of Cemetery Plots	36,000	57,912	18,000	18,000	-	0.0%
4365-00	Sale of Surplus Property	1,246	-	-	85,000	85,000	100.0%
4365-01	Sale of Library Books	1,666	2,074	16	-	(16)	-100.0%
4366-01	Contributions Private Source	19,560	5,000	1,000	500	(500)	-50.0%
4366-02	Contributions Animal Shelter	886	92,317	1,000	2,500	1,500	150.0%
4366-03	Contributions Police/Fire	14,250	-	500	500	-	0.0%
4366-05	Contributions Library E-Rate	-	-	-	-	-	0.0%
4366-07	Contributions Library	1,069	7,970	-	-	-	0.0%
4366-08	Contributions Parks & Recreation	772	3,075	30,500	5,000	(25,500)	-83.6%
4366-09	Contributions Special Events	450	4,675	45,000	15,000	(30,000)	-66.7%
4366-21	Contributions - K-9 Unit	-	-	24,850	500	(24,350)	-98.0%
4366-91	Splash Pad Contributions	4,355	500	-	-	-	0.0%
4369-00	Miscellaneous Revenue	115,333	27,753	65,000	30,000	(35,000)	-53.8%
4369-03	Insurance Settlements	-	13,250	-	-	-	0.0%
4369-04	Miscellaneous Revenue Library	3,591	3,514	73	-	(73)	-100.0%
	<b>Total Miscellaneous Revenues</b>	<b>715,478</b>	<b>414,345</b>	<b>377,464</b>	<b>328,500</b>	<b>(48,964)</b>	<b>-13.0%</b>



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>Other Sources</b>						
4384-00	Surtax Bond Proceeds	3,910,000	6,090,000	-	-	0.0%
4389-10	Interest Income Bond Sinking	-	-	16,400	5,000	(11,400) -69.5%
<b>Total Other Sources</b>		<b>3,910,000</b>	<b>6,090,000</b>	<b>16,400</b>	<b>5,000</b>	<b>(11,400) -69.5%</b>
<b>TOTAL GENERAL FUND REVENUE</b>		<b>17,896,471</b>	<b>20,230,524</b>	<b>15,286,442</b>	<b>14,432,105</b>	<b>(854,337) -5.6%</b>

Approved Budget



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
511	<b>LEGISLATIVE Expenditures</b>					
	<b>Personnel Services</b>					
5123-00	41,795	73,105	77,400	77,160	(240)	-0.3%
5210-00	-	2,977	4,915	5,629	714	14.5%
5230-00	40,528	50,630	38,049	12,521	(25,528)	-67.1%
	<b>82,323</b>	<b>126,712</b>	<b>120,364</b>	<b>95,310</b>	<b>(25,054)</b>	<b>-20.8%</b>
	<b>Operating Expenditures</b>					
5400-00	2,043	1,760	2,000	2,000	-	0.0%
5400-01	2,120	166	550	550	-	0.0%
5410-00	1,228	1,035	600	600	-	0.0%
5490-00	450	255	200	300	100	100.0%
5510-00	-	645	250	600	350	140.0%
5520-00	6,501	379	3,400	3,400	-	0.0%
5540-00	1,374	400	800	1,300	500	62.5%
	<b>13,716</b>	<b>4,640</b>	<b>7,800</b>	<b>8,750</b>	<b>950</b>	<b>12.2%</b>
<b>Total Legislative</b>	<b>96,040</b>	<b>131,352</b>	<b>128,164</b>	<b>104,060</b>	<b>(24,104)</b>	<b>-18.8%</b>

Approved Budget



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>512</b>	<b>EXECUTIVE Expenditures</b>					
<b>Personnel Services</b>						
5120-00	Salaries	327,523	283,802	309,936	272,067	(37,869) -12%
5140-00	Overtime	954	739	27,800	1,800	(26,000) -94%
5210-00	FICA & Medicare Benefit	23,987	21,274	21,703	20,144	(1,559) -7%
5220-00	Pension Benefit	49,522	65,497	63,741	47,285	(16,456) -26%
5230-00	Life & Health Insurance Benefit	26,879	32,503	41,546	49,319	7,773 19%
5230-02	Hlth Deductible Reimb	-	2,500	-	-	- 0%
5230-03	Hlth Out of Pocket Reimb	-	1,350	-	-	- 0%
5240-00	Workers Compensation	1,925	2,654	2,044	1,603	(441) -22%
5240-01	Long Term Disability	-	1,511	1,633	1,836	203 100%
	<b>Total Personnel Services</b>	<b>430,791</b>	<b>411,829</b>	<b>468,403</b>	<b>394,054</b>	<b>(74,349) -16%</b>
<b>Operating Expenditures</b>						
5310-81	Professional Services-Other	-	-	3,260	3,200	(60) 100%
5400-00	Travel & Per Diem	35	1,229	2,000	1,000	(1,000) -50%
5400-01	Training, Certification & Functions	-	1,200	8,200	8,200	- 0%
5400-02	Private Vehicle Allowance	5,250	9,000	5,400	5,400	- 0%
5410-00	Communications	2,323	3,035	6,400	6,400	- 0%
5460-01	R & M Vehicles	867	-	600	600	- 0%
5460-02	R & M Building and Grounds	-	-	-	-	- 0%
5460-03	R & M Equipment	-	-	35,000	25,000	(10,000) 200%
5510-00	Supplies, Office	852	775	750	750	- 0%
5520-00	Supplies, Operating	6,847	14,526	9,000	9,000	- 0%
5522-00	Fuel	738	872	11,700	10,000	(1,700) -15%
5540-00	Dues/Publications/Subscriptions	4,354	4,435	4,560	4,600	40 1%
	<b>Total Operating Expenditures</b>	<b>21,267</b>	<b>35,071</b>	<b>86,870</b>	<b>74,150</b>	<b>(12,720) -15%</b>
<b>Capital Outlay</b>						
5640-00	Equipment	-	12,262	-	-	- 0%
	<b>Total Capital Outlay</b>	<b>-</b>	<b>12,261</b>	<b>-</b>	<b>-</b>	<b>0%</b>
	<b>Total Executive</b>	<b>452,059</b>	<b>459,162</b>	<b>555,273</b>	<b>468,204</b>	<b>(87,069) -16%</b>



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>513</b>	<b>FINANCE Expenditures</b>					
<b>Personnel Services</b>						
5120-00	Salaries	263,648	126,950	131,318	152,473	21,155 16%
5140-00	Overtime	-	953	3,000	2,000	(1,000) -33%
5210-00	FICA & Medicare Benefit	18,488	8,778	9,542	11,197	1,655 17%
5220-00	Pension Benefit	35,382	30,950	24,037	22,836	(1,201) -5%
5230-00	Life & Health Insurance Benefit	29,276	21,680	22,703	22,608	(95) 0%
5230-02	Hlth Deductible Reimb	-	-	1,160	-	(1,160) -100%
5240-00	Workers Compensation	299	208	150	168	18 12%
5240-01	Long Term Disability	-	900	954	887	(67) -7%
<b>Total Personnel Services</b>		<b>347,092</b>	<b>190,419</b>	<b>192,864</b>	<b>212,169</b>	<b>19,305 10%</b>
<b>Operating Expenditures</b>						
5320-00	Auditing	48,150	49,835	50,000	152,000	102,000 204%
5320-03	Auditing OPEB Valuation	3,130	-	8,000	3,600	(4,400) -55%
5400-00	Travel & Per Diem	3,141	1,593	3,000	4,000	1,000 33%
5400-01	Training, Certification & Functions	2,145	1,355	8,100	8,100	- 0%
5510-00	Supplies, Office	216	434	800	800	- 0%
5520-00	Supplies, Operating	6,645	2,945	4,600	4,600	- 0%
5540-00	Dues/Publications/Subscriptions	397	505	900	900	- 0%
<b>Total Operating Expenditures</b>		<b>63,823</b>	<b>56,668</b>	<b>75,400</b>	<b>174,000</b>	<b>98,600 131%</b>
<b>Capital Outlay</b>						
5640-00	Equipment	5,358	1,776	1,800	4,000	2,200 122%
<b>Total Capital Outlay</b>		<b>5,358</b>	<b>1,776</b>	<b>1,800</b>	<b>4,000</b>	<b>2,200 122%</b>
<b>Total Finance</b>		<b>416,274</b>	<b>248,863</b>	<b>270,064</b>	<b>390,169</b>	<b>120,105 44%</b>



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>514</b>	<b>Information Technology Expenditures</b>					
<b>Information Technology</b>						
<b>Personnel Services</b>						
5120-00	Salaries	-	-	-	52,583	52,583 100%
5210-00	FICA & Medicare Benefit	-	-	-	4,023	4,023 100%
5220-00	Pension Benefit	-	-	-	9,139	9,139 100%
5230-00	Life & Health Insurance Benefit	-	-	-	9,357	9,357 100%
5240-00	Workers Compensation	-	-	-	58	58 100%
5240-01	Long Term Disability	-	-	-	355	355 100%
<b>Total Personnel Services</b>		-	-	-	<b>75,515</b>	<b>75,515 100%</b>
<b>Operating Expenditures</b>						
5310-41	Computer Software Support	106,508	133,692	30,000	110,000	80,000 267%
5310-30	IT Network Services	-	10,000	46,400	45,000	(1,400) -3%
5310-31	Website Design	-	19,620	113,500	25,000	(88,500) -78%
5310-42	Planning Fees	-	2,206	2,300	2,200	(100) -4%
5310-43	Revenue Sufficiency Analysis	-	-	-	-	- 0%
5310-44	Economic Development	-	-	-	-	- 0%
5310-81	Professional Services - Other	-	-	1,000	1,000	- 0%
<b>Total Operating Expenditures</b>		<b>106,508</b>	<b>165,518</b>	<b>193,200</b>	<b>183,200</b>	<b>(10,000) -5%</b>
<b>Capital Outlay</b>						
5630-00	Capital Outlay - Equipment	-	162,094	-	25,000	25,000 100%
<b>Total Capital Outlay</b>		-	<b>162,094</b>	-	<b>25,000</b>	<b>25,000 100%</b>
<b>Total Information Technology</b>		<b>106,508</b>	<b>327,612</b>	<b>193,200</b>	<b>283,715</b>	<b>90,515 47%</b>

Approved Budget



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>519</b>	<b>ADMINISTRATIVE SUPPORT SERVICES Expenditures</b>					
<b>Personnel Services</b>						
5120-00	Salaries	-	117,191	117,114	237,098	119,984 102%
5140-00	Overtime	-	824	4,500	1,000	(3,500) -78%
5210-00	FICA & Medicare Benefit	-	8,300	8,634	18,022	9,388 109%
5220-00	Pension Benefit	-	25,074	22,343	41,208	18,865 84%
5230-00	Life & Health Insurance Benefit	-	12,778	15,661	33,804	18,143 116%
5230-01	Live MD	-	7,098	7,200	7,200	- 0%
5240-00	Workers Compensation	-	178	134	212	78 58%
5240-01	Long Term Disability	-	629	851	1,600	749 88%
5122-00	Bonuses & Employee Recognition	700	916	42,500	2,500	(40,000) -94%
5250-00	Unemployment Compensation	-	3,494	10,000	5,000	(5,000) -50%
5260-01	Employee Tuition Assistance	-	1,099	2,000	2,000	- 0%
5270-00	Preemployment Testing	2,414	6,884	6,200	6,200	- 0%
	<b>Total Personnel Services</b>	<b>3,114</b>	<b>184,465</b>	<b>237,137</b>	<b>355,844</b>	<b>118,707 50%</b>
<b>Operating Expenditures</b>						
5310-01	Legal Fees - City Attorney	167,949	131,668	140,000	140,000	- 0%
5310-02	Legal Fees - Labor Attorney	5,972	3,391	3,900	4,000	100 3%
5310-03	Legal Fees - Miscellaneous	875	2,010	21,300	5,000	(16,300) -77%
5310-21	Engineering - Ctiy Engineer	-	9,603	2,925	20,000	17,075 584%
5310-81	Professional Services Other	7,570	12,800	6,150	12,800	6,650 108%
5310-83	Professional Services Codification	2,494	7,109	15,000	10,000	(5,000) -33%
5340-00	Contractual Services	4,448	10,809	3,000	10,000	7,000 233%
5340-16	Contractual Services, 817 Ohio Ave.	180	180	500	200	(300) -60%
5400-00	Travel & Per Diem	-	1,045	3,500	1,500	(2,000) -57%
5400-01	Training, Certification & Functions	-	716	4,000	4,000	- 0%
5400-02	Private Vehicle Allowance	-	-	2,250	2,250	- 0%
5410-00	Communications	3,648	4,903	5,000	5,000	- 0%
5410-01	Internet Services	9,218	21,960	37,240	35,000	(2,240) -6%
5420-00	Postage & Courier Service	9,227	12,474	12,000	12,000	- 0%
5430-00	Utilities	9,904	11,139	4,500	4,500	- 0%
5430-96	Electricity, 817 Ohio Ave.	8,859	6,926	7,500	-	(7,500) -100%
5440-00	Rentals & Leases	3,443	3,054	4,100	-	(4,100) -100%
5450-00	Property & Liability Insurance	229,812	231,653	240,000	240,000	- 0%
5460-02	R & M Building & Grounds	27,821	22,495	50,200	20,000	(30,200) -60%
5460-03	R & M Machinery & Equipment	1,455	2,717	3,000	2,995	(5) 0%
5460-93	R & M Building, 801 Florida Ave	856	11	5,000	5,000	- 0%
5460-96	R & M Building, 817 Ohio Ave	348	47,866	45,000	45,000	- 0%
5490-02	Legal Notices & Filing Fees	7,459	4,587	5,000	5,000	- 0%
5490-10	Bank Charges	14,879	12,153	22,000	22,000	- 0%
5490-10-091	Bank Charges - SPLASH	650	722	-	-	- 0%
5490-96	Property Taxes, 817 Ohio Ave	5,158	5,006	5,500	-	(5,500) -100%



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
5491-00 Election Expense	16,469	-	13,800	-	(13,800)	-100%
5510-00 Supplies, Office	-	921	3,000	3,000	-	0%
5520-00 Supplies, Operating	18,776	32,959	40,000	20,000	(20,000)	-50%
5520-06 Supplies, Special Events	-	154	14,300	-	(14,300)	-100%
5540-00 Dues/Publications/Subscriptions	110	1,210	3,370	3,500	130	4%
<b>Total Operating Expenditures</b>	<b>382,785</b>	<b>455,496</b>	<b>554,910</b>	<b>463,745</b>	<b>(91,165)</b>	<b>-16%</b>
<b>Capital Outlay</b>						
5610-00 Land	-	126,148	111,770	100,000	(11,770)	-11%
5620-00 Buildings	-	155,061	-	-	-	0%
5630-00 Improvements	-	3,247	-	-	-	0%
5640-00 Equipment	49,075	172,587	-	20,000	20,000	100%
<b>Total Capital Outlay</b>	<b>49,075</b>	<b>457,043</b>	<b>111,770</b>	<b>120,000</b>	<b>8,230</b>	<b>7%</b>
<b>Grants</b>						
5650-02 Porter Park Improvements	49,055	-	-	-	-	0%
5650-03 Bay County RESTORE Act	-	-	450,000	450,000	-	100%
5650-11-197 JAG Direct Funds	4,050	-	-	-	-	0%
5650-16-041 FRDAP Sheffield Park	64,801	4,360	-	-	-	0%
5650-16-042 FRDAP Sheffield Park	74,953	6,254	-	-	-	0%
5650-32-328 JAG County Funds	10,200	-	-	-	-	0%
5650-40-040 FBIP Porter Park	371,545	-	-	-	-	0%
5650-44-082 FDEP Kinsaul Pk Shoreline Stabilizat	-	72,188	-	-	-	0%
5650-45-035 Multi-Modal Mobility Plan	24,169	-	-	-	-	0%
5650-86-105 FEMA Flood 710 Kentucky Ave.	201,094	34,531	575	-	(575)	-100%
5650-89-080 FDOT Grant Click It Wrap	3,000	-	-	-	-	0%
5650-90-081 FDOT Sun Trail Rails To Trail	182,240	80,800	-	-	-	0%
5810-00 Aid to Gov't Agys - TPO (trolley) & CT	7,500	20,722	25,385	25,000	(385)	-2%
<b>Total Grants</b>	<b>992,606</b>	<b>218,855</b>	<b>475,960</b>	<b>475,000</b>	<b>(960)</b>	<b>0%</b>
<b>Total Admin Support Services</b>	<b>1,427,801</b>	<b>1,315,860</b>	<b>1,379,777</b>	<b>1,414,589</b>	<b>34,812</b>	<b>3%</b>



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
574	<b>Communications &amp; Marketing Expenditures</b>					
<b>Personnel Services</b>						
5120-00	Salaries	-	-	78,508	70,596	(7,912) -10%
5140-00	Overtime	-	-	6,000	6,000	- 0%
5210-00	FICA & Medicare Benefit	-	-	5,659	5,272	(387) -7%
5220-00	Pension Benefit	-	-	14,692	12,270	(2,422) -16%
5230-00	Life & Health Insurance Benefit	-	-	15,513	20,739	5,226 34%
5240-00	Workers Compensation	-	-	80	78	(2) -3%
5240-01	Long Term Disability	-	-	476	477	1 0%
<b>Total Personnel Services</b>		-	-	<b>120,928</b>	<b>115,432</b>	<b>(5,496) -5%</b>
<b>Operating Expenditures</b>						
5310-81	Professional Services	-	-	15,000	15,000	- 0%
5340-00	Contractual Services	-	-	35,000	20,000	(15,000) -43%
5400-00	Travel & Per Diem	-	-	3,000	2,000	(1,000) -33%
5400-01	Training, Certification & Functions	-	-	5,000	2,500	(2,500) -50%
5410-00	Communications	-	-	600	700	100 17%
5410-01	Internet Services	-	-	739	800	61 8%
5440-00	Rentals & Leases	-	-	10,000	10,000	- 0%
5520-00	Supplies, Operating	-	-	12,000	12,000	- 0%
5520-06	Supplies, Special Events	-	-	180,000	180,000	- 0%
5540-00	Dues/Publications/Subscriptions	-	-	5,000	2,500	(2,500) -50%
<b>Total Operating Expenditures</b>		-	-	<b>266,339</b>	<b>245,500</b>	<b>(20,839) -8%</b>
<b>Capital Outlay</b>						
5640-00	Equipment	-	-	5,000	3,000	(2,000) -40%
<b>Total Capital Outlay</b>		-	-	<b>5,000</b>	<b>3,000</b>	<b>(2,000) -40%</b>
<b>Total Comm. &amp; Marketing</b>		-	-	<b>392,267</b>	<b>363,932</b>	<b>(28,335) -7%</b>



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>539 539</b>	<b>Customer Service Expenditures</b>					
<b>Personnel Services</b>						
5120-00	Salaries	-	-	186,718	160,079	(26,639) -14%
5140-00	Overtime	-	-	8,320	8,320	- 0%
5210-00	FICA & Medicare Benefit	-	-	13,830	12,095	(1,735) -13%
5220-00	Pension Benefit	-	-	24,200	27,822	3,622 15%
5230-00	Life & Health Insurance Benefit	-	-	35,521	35,536	15 0%
5240-00	Workers Compensation	-	-	208	176	(32) -15%
5240-01	Long Term Disability	-	-	965	1,081	116 12%
<b>Total Personnel Services</b>		-	-	<b>269,762</b>	<b>245,109</b>	<b>(24,653) -9%</b>
<b>Operating Expenditures</b>						
5310-41	Computer Software Support	-	-	25,000	25,000	- 0%
5310-81	Professional Services Other	-	-	15,000	15,000	- 0%
5400-00	Travel & Per Diem	-	-	6,000	2,000	(4,000) -67%
5400-01	Training, Certification & Functions	-	-	5,000	5,000	- 0%
5410-00	Communications	-	-	3,000	3,000	- 0%
5410-01	Internet Services	-	-	2,750	2,750	- 0%
5420-00	Postage & Courier Service	-	-	46,500	70,000	23,500 51%
5430-00	Utilities	-	-	6,800	7,500	700 10%
5440-00	Rentals & Leases	-	-	5,000	2,000	(3,000) -60%
5460-02	R & M Building & Grounds	-	-	8,200	-	(8,200) -100%
5510-00	Supplies, Office	-	-	2,000	2,000	- 0%
5520-00	Supplies, Operating	-	-	8,000	8,000	- 0%
5523-00	Uniforms	-	-	2,000	2,000	- 0%
5540-00	Dues/Publications/Subscriptions	-	-	1,000	1,000	- 0%
<b>Total Operating Expenditures</b>		-	-	<b>136,250</b>	<b>145,250</b>	<b>9,000 7%</b>
<b>Capital Outlay</b>						
5640-00	Equipment	-	-	5,200	2,000	(3,200) -62%
<b>Total Capital Outlay</b>		-	-	<b>5,200</b>	<b>2,000</b>	<b>(3,200) -62%</b>
<b>TOTAL Customer Svc. EXPENSES</b>		-	-	<b>411,212</b>	<b>392,359</b>	<b>(18,853) -5%</b>



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change	
<b>518</b>	<b>Facility Maintenance Expenditures</b>						
<b>Personnel Services</b>							
5120-00	Salaries	-	-	160,492	260,001	99,509	62%
5140-00	Overtime	-	-	13,000	13,000	-	0%
5210-00	FICA & Medicare Benefit	-	-	12,429	19,675	7,246	58%
5220-00	Pension Benefit	-	-	31,835	45,188	13,353	42%
5230-00	Life & Health Insurance Benefit	-	-	34,763	55,878	21,115	61%
5240-00	Workers Compensation	-	-	4,964	5,519	555	11%
5240-01	Long Term Disability	-	-	956	1,755	799	84%
<b>Total Personnel Services</b>		-	-	<b>258,439</b>	<b>401,016</b>	<b>142,577</b>	<b>55%</b>
<b>Operating Expenditures</b>							
5340-00	Contractual Services	-	-	66,500	50,000	(16,500)	-25%
5400-01	Training & Certification	-	-	6,500	6,500	-	0%
5410-00	Communications	-	-	3,000	1,000	(2,000)	-67%
5440-00	Rentals & Leases	-	-	15,000	15,000	-	0%
5460-01	R & M Vehicles	-	-	10,000	7,000	(3,000)	-30%
5460-03	R & M Machinery & Equipment	-	-	10,000	10,000	-	0%
5460-07	R & M Cemeteries	-	-	41,000	20,000	(21,000)	-51%
5460-09	R & M Infrastructure	-	-	40,000	40,000	-	0%
5520-00	Supplies, Operating	-	-	60,000	30,000	(30,000)	-50%
5522-00	Fuel	-	-	15,000	15,000	-	0%
5523-00	Uniforms	-	-	4,500	4,500	-	0%
<b>Total Operating Expenditures</b>		-	-	<b>271,500</b>	<b>199,000</b>	<b>(72,500)</b>	<b>-27%</b>
<b>Capital Outlay</b>							
5640-00	Equipment	-	-	150,000	30,000	(120,000)	-80%
5645-00	Vehicles	-	-	32,500	35,000	2,500	8%
<b>Total Capital Outlay</b>		-	-	<b>182,500</b>	<b>65,000</b>	<b>(117,500)</b>	<b>-64%</b>
<b>Total Facility Maintenance</b>		-	-	<b>712,439</b>	<b>665,016</b>	<b>(47,423)</b>	<b>-7%</b>



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>571</b>	<b>LIBRARY expenditures</b>					
<b>Personnel Services</b>						
5120-00	Salaries	123,910	136,255	27,761	-	(27,761) -100%
5140-00	Overtime	180	281	545	-	(545) -100%
5210-00	FICA & Medicare Benefit	8,790	9,758	1,945	-	(1,945) -100%
5220-00	Pension Benefit	25,169	26,289	6,554	-	(6,554) -100%
5230-00	Life & Health Insurance Benefit	8,924	10,974	8,577	-	(8,577) -100%
5240-00	Workers Compensation	165	217	143	-	(143) -100%
5240-01	Long Term Disability	-	787	161	-	(161) 100%
	<b>Total Personnel Services</b>	<b>167,138</b>	<b>184,561</b>	<b>45,686</b>	<b>-</b>	<b>(45,686) -100%</b>
<b>Operating Expenditures</b>						
5310-81	Professional Services	-	-	1,127	-	(1,127) -100%
5340-00	Contractual Services	7,303	38,329	333	-	(333) -100%
5400-00	Travel & Per Diem	218	-	-	-	- 0%
5400-01	Training, Certification & Functior	165	413	-	-	- 0%
5410-00	Communications	634	667	700	-	(700) -100%
5410-01	Internet Services	1,189	1,639	1,440	-	(1,440) -100%
5430-00	Utilities	8,310	10,137	9,000	-	(9,000) -100%
5440-00	Rentals & Leases	2,300	3,960	1,080	4,000	2,920 270%
5460-02	R & M Building & Grounds	81,106	33,108	17,000	5,000	(12,000) -71%
5460-03	R & M Machinery & Equipment	876	369	-	-	- 0%
5480-05	Library Programs	-	1,019	3,000	-	(3,000) -100%
5510-00	Supplies, Office	199	459	-	-	- 0%
5520-00	Supplies, Operating	7,175	19,024	-	-	- 0%
5540-00	Dues & Memberships	1,179	1,215	2,500	2,500	- 0%
	<b>Total Operating Expenditures</b>	<b>110,653</b>	<b>110,339</b>	<b>36,180</b>	<b>11,500</b>	<b>(24,680) -68%</b>
<b>Capital Outlay</b>						
5640-00	Equipment	5,708	4,268	-	-	- 0%
5660-00	Books & Publications	20,426	21,509	-	-	- 0%
	<b>Total Capital Outlay</b>	<b>26,134</b>	<b>25,777</b>	<b>-</b>	<b>-</b>	<b>- 0%</b>
	<b>Total Library</b>	<b>303,925</b>	<b>320,676</b>	<b>81,866</b>	<b>11,500</b>	<b>(70,366) -86%</b>



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>517</b>	<b>DEBT SERVICE Expenditures</b>					
<b>04 Capital Improvement Note - \$800,000 (matures FY2019)</b>						
5710-35	Principal - Hancock Bank	-	(86)	51,444	-	(51,444) -100%
5720-35	Interest - Hancock Bank	-	86	1,047	-	(1,047) -100%
<b>Total 04 Capital Improvement Note</b>		-	-	<b>52,491</b>	-	<b>(52,491) -100%</b>
<b>98 Gas Tax Revenue Bond - \$1,280,000 (Paid off-FY2018)</b>						
5710-03	Transfer to Debt Service	269,762	1,267,456	-	-	0%
5730-15	Agency Fees - US Bank	929	-	-	-	0%
<b>Total 98 Gas Tax Revenue Bond</b>		<b>270,691</b>	<b>1,267,456</b>	-	-	<b>0%</b>
<b>16 Sales Tax Revenue Bond (42.6%)- \$1,674,180 (matures FY2028)</b>						
5710-08	Principal - Regions Bank	156,785	-	129,930	134,190	4,260 3%
5720-08	Interest - Regions Bank	-	-	26,521	23,880	(2,641) -10%
<b>Total 16 Refunding Sales Tax Revenue Bond</b>		<b>156,785</b>	-	<b>156,451</b>	<b>158,070</b>	<b>1,619 1%</b>
<b>2017 Surtax Revenue Bonds - \$3,910,000 (matures FY2027)</b>						
5710-54	Principal - Hancock Bank	-	-	382,000	-	(382,000) -100%
5720-54	Interest - Hancock Bank	-	-	75,024	-	(75,024) -100%
5730-54	Issuance Cost	26,000	28,197	-	-	0%
<b>Total 2017 Surtax Bonds</b>		<b>26,000</b>	<b>28,197</b>	<b>457,024</b>	-	<b>(457,024) 100%</b>
<b>2018 Surtax Revenue Bonds - \$6,090,000 (matures FY2027)</b>						
5710-58	Principal - Hancock Bank	-	-	621,000	-	(621,000) 100%
5720-58	Interest - Hancock Bank	-	-	132,317	-	(132,317) 100%
<b>Total 2018 Surtax Bonds</b>		-	-	<b>753,317</b>	-	<b>(753,317) 100%</b>
<b>Total General Fund Debt Service</b>		<b>453,477</b>	<b>1,295,653</b>	<b>1,419,283</b>	<b>158,070</b>	<b>(507,896) -89%</b>

Approved Budget



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>515</b>	<b>COMPREHENSIVE PLANNING Expenditures</b>					
<b>Personnel Services</b>						
5120-00	Salaries	141,529	156,673	241,313	124,921	(116,392) -48%
5140-00	Overtime	-	62	7,000	400	(6,600) -94%
5210-00	FICA & Medicare Benefit	9,584	10,837	17,478	9,487	(7,991) -46%
5220-00	Pension Benefit	33,865	37,479	43,894	21,711	(22,183) -51%
5230-00	Life & Health Insurance Benefit	20,084	24,569	43,987	14,845	(29,142) -66%
5230-02	Health Deductable	-	-	2,600	-	(2,600) -100%
5230-03	Health Out of Pocket	-	-	1,250	-	(1,250) -100%
5240-00	Workers Compensation	328	440	696	233	(463) -67%
5240-01	Long Term Disability	-	1,023	1,291	843	(448) -35%
	<b>Total Personnel Services</b>	<b>205,390</b>	<b>231,083</b>	<b>359,509</b>	<b>172,440</b>	<b>(187,069) -52%</b>
<b>Operating Expenditures</b>						
5310-23	Engineering - Development Review	16,078	7,673	8,000	5,000	(3,000) -38%
5310-81	Professional Services Other	2,003	21,808	23,000	25,000	2,000 9%
5340-00	Contractual Services	-	600	8,000	4,000	(4,000) -50%
5400-00	Travel & Per Diem	-	913	1,000	1,000	- 0%
5400-01	Training, Certification & Functions	628	1,144	1,500	1,500	- 0%
5410-00	Communications	1,095	1,431	1,500	1,500	- 0%
5430-00	Utilities	-	-	1,300	2,000	700 0%
5440-00	Rentals & Leases	350	697	1,000	1,000	- 0%
5460-01	R & M Vehicles	411	559	400	1,000	600 150%
5460-02	R & M Building & Grounds	34	-	-	-	- 0%
5460-03	R & M Machinery & Equipment	-	-	500	-	(500) -100%
5490-02	Legal Notices & Filing Fees	11,077	6,689	7,360	7,500	140 2%
5510-00	Supplies, Office	789	2,759	4,000	4,000	- 0%
5520-00	Supplies, Operating	1,747	2,014	1,040	2,000	960 92%
5522-00	Fuel	849	1,888	1,500	2,400	900 60%
5523-00	Uniforms	-	-	400	500	100 100%
5540-00	Dues/Publications/Subscriptions	911	771	1,100	3,000	1,900 173%
	<b>Total Operating Expenditures</b>	<b>19,894</b>	<b>41,273</b>	<b>53,600</b>	<b>56,400</b>	<b>2,800 5%</b>
<b>Capital Outlay</b>						
5640-00	Equipment	3,824	1,776	-	-	- 0%
5645-00	Vehicles	-	-	-	25,000	25,000 100%
	<b>Total Capital Outlay</b>	<b>3,824</b>	<b>1,776</b>	<b>-</b>	<b>25,000</b>	<b>25,000 100%</b>
	<b>Total Comprehensive Planning</b>	<b>229,108</b>	<b>274,132</b>	<b>413,109</b>	<b>253,840</b>	<b>(159,269) -39%</b>



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>524</b>	<b>BUILDING DEPARTMENT Expenditures</b>					
<b>Personnel Services</b>						
5120-00	Salaries	30,117	32,105	49,044	104,786	55,742 114%
5140-00	Overtime	639	301	3,000	1,000	(2,000) -67%
5210-00	FICA & Medicare Benefit	1,339	1,908	3,331	7,526	4,195 126%
5220-00	Pension Benefit	7,360	7,765	6,031	18,212	12,181 202%
5230-00	Life & Health Insurance Benefit	16,255	13,022	19,942	45,882	25,940 130%
5240-00	Workers Compensation	39	53	38	115	77 203%
5240-01	Long Term Disability	-	212	230	707	477 207%
<b>Total Personnel Services</b>		<b>55,749</b>	<b>55,365</b>	<b>81,616</b>	<b>178,228</b>	<b>96,612 118%</b>
<b>Operating Expenditures</b>						
5310-85	Professional Services Inspections	234,967	229,381	500,000	400,000	(100,000) -20%
5400-00	Travel & Per Diem	954	-	2,000	2,000	- 100%
5400-01	Training, Certification & Functions	760	691	2,000	2,000	- 0%
5410-00	Communications	568	690	700	700	- 0%
5440-00	Rentals & Leases	1,300	1,080	1,100	1,000	(100) -9%
5460-01	R & M Vehicles	(0)	32	-	500	500 100%
5460-03	R & M Machinery & Equipment	-	-	400	-	(400) -100%
5510-00	Supplies, Office	-	745	1,200	1,200	- 0%
5520-00	Supplies, Operating	1,833	2,480	900	1,000	100 11%
5522-00	Fuel	-	-	-	1,200	1,200 100%
5523-00	Uniforms	-	-	80	400	320 100%
5540-00	Dues/Publications/Subscriptions	45	45	70	70	- 0%
<b>Total Operating Expenditures</b>		<b>240,427</b>	<b>235,144</b>	<b>508,450</b>	<b>410,070</b>	<b>(98,380) -19%</b>
<b>Capital Outlay</b>						
5640-00	Equipment	1,299	-	-	4,000	4,000 0%
<b>Total Capital Outlay</b>		<b>1,299</b>	<b>-</b>	<b>-</b>	<b>4,000</b>	<b>4,000 0%</b>
<b>Total Building Department</b>		<b>297,475</b>	<b>290,509</b>	<b>590,066</b>	<b>592,298</b>	<b>2,232 0%</b>



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>516</b>	<b>PUBLIC WORKS ADMINISTRATION</b>					
<b>Personnel Services</b>						
5120-00	Salaries	185,236	192,064	197,138	266,639	69,501 35%
5140-00	Overtime	-	301	8,500	500	(8,000) -94%
5210-00	FICA & Medicare Benefit	11,887	12,921	14,578	19,031	4,453 31%
5220-00	Pension Benefit	44,324	46,129	38,826	46,342	7,516 19%
5230-00	Life & Health Insurance Benefit	34,375	35,444	41,919	58,398	16,479 39%
5240-00	Workers Compensation	5,483	6,696	4,482	7,392	2,910 65%
5240-01	Long Term Disability	-	1,272	1,331	1,800	469 100%
	<b>Total Personnel Services</b>	<b>281,305</b>	<b>294,827</b>	<b>306,774</b>	<b>400,102</b>	<b>93,328 30%</b>
<b>Operating Expenditures</b>						
5310-22	Engineering - Work Product	43,298	21,508	750	20,000	19,250 2567%
5310-81	Professional Services Other (GIS)	10,985	11,350	12,000	12,000	- 0%
5340-00	Contractual Services	2,520	2,445	2,700	2,700	- 0%
5400-01	Training & Certifications	-	395	400	400	- 0%
5410-00	Communications	1,564	1,743	1,850	1,850	- 0%
5410-01	Internet Services	742	659	2,850	2,850	- 0%
5430-00	Utilities	12,099	13,180	15,000	15,000	- 0%
5440-00	Rentals & Leases	1,427	1,080	1,250	1,250	- 0%
5440-01	Uniform Rental	1,023	-	-	-	- 0%
5460-01	R & M Vehicles	179	98	500	1,000	500 100%
5460-02	R & M Building & Grounds	238	250	600	5,000	4,400 733%
5460-03	R & M Machinery & Equipment	237	1,092	1,000	1,000	- 0%
5510-00	Supplies, Office	174	109	700	700	- 0%
5520-00	Supplies, Operating	7,673	7,986	7,500	7,500	- 0%
5522-00	Fuel	847	794	900	900	- 0%
5523-00	Uniforms	-	565	750	1,000	250 100%
	<b>Total Operating Expenditures</b>	<b>39,708</b>	<b>41,745</b>	<b>48,000</b>	<b>53,150</b>	<b>5,150 11%</b>
<b>Capital Outlay</b>						
5640-00	Equipment	-	3,478	-	2,500	2,500 100%
	<b>Total Capital Outlay</b>	<b>-</b>	<b>3,478</b>	<b>-</b>	<b>2,500</b>	<b>2,500 100%</b>
	<b>Total Public Works Admin.</b>	<b>321,014</b>	<b>340,050</b>	<b>354,774</b>	<b>455,752</b>	<b>100,978 28%</b>



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>541</b>	<b>STREETS Expenditures</b>					
<b>Personnel Services</b>						
5120-00	Salaries	174,361	209,208	248,488	185,013	(63,475) -26%
5140-00	Overtime	-	301	8,000	-	(8,000) -100%
5210-00	FICA & Medicare Benefit	11,614	14,494	18,565	13,411	(5,154) -28%
5220-00	Pension Benefit	25,544	32,793	31,014	32,155	1,141 4%
5230-00	Life & Health Insurance Benefit	34,477	42,449	48,418	52,927	4,509 9%
5240-00	Workers Compensation	10,092	12,281	11,107	8,160	(2,947) -27%
5240-01	Long Term Disability	-	1,339	1,677	1,249	(428) 100%
	<b>Total Personnel Services</b>	<b>256,088</b>	<b>312,865</b>	<b>367,269</b>	<b>292,915</b>	<b>(74,354) -20%</b>
<b>Operating Expenditures</b>						
5340-00	Contractual Services	-	46,991	69,500	15,000	(54,500) 100%
5400-01	Training & Certification	-	413	500	500	- 0%
5410-00	Communications	1,012	1,144	1,012	1,012	- 0%
5430-00	Utilities	162,818	169,664	188,000	188,000	- 0%
5440-00	Rentals & Leases	10,692	9,588	15,000	15,000	- 0%
5440-01	Uniform Rentals	2,451	865	-	-	- 0%
5460-01	R & M Vehicles	5,362	2,481	6,500	10,000	3,500 54%
5460-03	R & M Machinery & Equipment	10,403	16,657	16,000	20,000	4,000 25%
5460-05	R & M Traffic Signals	14,940	41,307	30,000	35,000	5,000 17%
5520-00	Supplies, Operating	32,339	63,563	72,000	72,000	- 0%
5520-01	Supplies, Sign Making	12,403	10,845	26,000	26,000	- 0%
5522-00	Fuel	9,814	13,759	10,000	10,000	- 0%
5523-00	Uniforms	-	5,843	1,000	1,500	500 100%
5530-00	Road Materials	20,981	13,349	40,000	40,000	- 0%
	<b>Total Operating Expenditures</b>	<b>283,215</b>	<b>396,468</b>	<b>475,512</b>	<b>434,012</b>	<b>(41,500) -9%</b>
<b>Capital Outlay</b>						
5630-01-83001	Street Paving - Surtax & C&D	2,350,670	7,008,217	1,254,540	-	(1,254,540) -100%
5630-01-95201	Colorado Roundabout	-	-	10,000	160,000	150,000 1500%
5630-01-01101	Street Paving - FDOT Legislative	-	-	-	1,000,000	1,000,000 100%
5640-00	Equipment	145,844	43,022	-	41,500	41,500 100%
5645-00	Vehicles	-	-	62,500	-	(62,500) 100%
	<b>Total Capital Outlay</b>	<b>2,496,514</b>	<b>7,051,239</b>	<b>1,327,040</b>	<b>1,201,500</b>	<b>(125,540) -9%</b>
	<b>Total Streets</b>	<b>3,035,816</b>	<b>7,760,571</b>	<b>2,169,821</b>	<b>1,928,427</b>	<b>(241,394) -11%</b>



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>549</b>	<b>FLEET MAINTENANCE Expenditures</b>					
<b>Personnel Services</b>						
5120-00	Salaries	131,732	143,998	87,906	75,338	(12,568) -14%
5140-00	Overtime	-	-	1,715	-	(1,715) -100%
5210-00	FICA & Medicare Benefit	8,964	9,671	6,277	5,763	(514) -8%
5220-00	Pension Benefit	18,451	17,280	4,850	13,094	8,244 170%
5230-00	Life & Health Insurance Benefit	21,363	32,447	15,869	22,764	6,895 43%
5240-00	Workers Compensation	1,462	2,072	1,325	1,204	(121) -9%
5240-01	Long Term Disability	-	953	479	509	30 100%
	<b>Total Personnel Services</b>	<b>181,973</b>	<b>206,420</b>	<b>118,421</b>	<b>118,672</b>	<b>251 0%</b>
<b>Operating Expenditures</b>						
5340-00	Contractual Services	809	877	1,500	1,500	- 0%
5400-01	Training & Certification	-	267	200	1,000	800 400%
5410-00	Communications	1,144	1,144	616	700	84 14%
5440-01	Uniform Rentals	3,740	810	-	-	- 0%
5460-01	R & M Vehicles	1,528	884	1,000	2,000	1,000 100%
5460-02	R & M Building & Grounds	-	-	10,000	-	(10,000) -100%
5460-03	R & M Machinery & Equipment	1,407	4,048	3,500	3,500	- 0%
5520-00	Supplies, Operating	12,496	13,943	14,600	15,000	400 3%
5522-00	Fuel	787	838	1,400	1,400	- 0%
5523-00	Uniforms	-	4,986	-	500	500 100%
546002	R & M Building & Grounds	-	-	-	10,000	10,000 100%
	<b>Total Operating Expenditures</b>	<b>21,911</b>	<b>27,795</b>	<b>32,816</b>	<b>35,600</b>	<b>2,784 8%</b>
<b>Capital Outlay</b>						
5640-00	Equipment	4,240	4,333	-	-	- 0%
	<b>Total Capital Outlay</b>	<b>4,240</b>	<b>4,333</b>	<b>-</b>	<b>-</b>	<b>- 0%</b>
	<b>Total Fleet Management</b>	<b>208,124</b>	<b>238,548</b>	<b>151,237</b>	<b>154,272</b>	<b>3,035 2%</b>



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>521</b>	<b>LAW ENFORCEMENT</b>					
<b>Personnel Services</b>						
5120-00	Salaries - General Employees	459,461	490,621	413,645	501,831	88,186 21%
5120-01	Salaries - Police Officers	1,209,050	1,414,334	1,622,474	1,727,322	104,848 6%
5140-00	Overtime - General Employees	35,678	40,550	37,000	35,000	(2,000) -5%
5140-01	Overtime - Police Officers	88,960	119,833	100,000	90,000	(10,000) -10%
5150-00	Incentive Pay	16,870	18,075	18,010	13,320	(4,690) -26%
5210-00	FICA & Medicare Benefit	124,160	146,049	153,912	165,041	11,129 7%
5220-00	Pension Benefit - General Employees	76,372	91,088	76,179	82,199	6,020 8%
5220-01	Pension Benefit - Police Officers	118,040	141,741	144,666	124,083	(20,583) -14%
5230-00	Life & Health Insurance Benefit	218,656	315,556	378,791	451,043	72,252 19%
5230-02	Health Deductible	-	2,500	-	-	- 0%
5230-03	Health Out of Pocket	-	1,350	-	-	- 0%
5240-00	Workers Compensation	33,005	42,834	32,474	34,648	2,174 7%
5240-01	Long Term Disability	-	12,133	11,334	14,942	3,608 32%
	<b>Total Personnel Services</b>	<b>2,380,251</b>	<b>2,836,663</b>	<b>2,988,485</b>	<b>3,239,429</b>	<b>250,944 8%</b>
<b>Operating Expenditures</b>						
5310-81	Professional Services Other	-	2,102	4,725	3,000	(1,725) -37%
5310-82	Professional Services Permitting	155	-	200	200	- 0%
5340-00	Contractual Services	14,908	16,940	47,065	60,000	12,935 27%
5400-00	Travel & Per Diem	6,741	6,997	22,417	15,000	(7,417) -33%
5400-01	Training, Certification & Functions	9,665	7,737	36,180	25,000	(11,180) -31%
5400-03	Law Enforcement Education (State funded)	2,180	3,440	4,000	4,000	- 0%
5410-00	Communications	23,718	31,887	23,980	12,800	(11,180) -47%
5410-01	Internet Services	1,969	1,880	3,500	3,500	- 0%
5430-00	Utilities	42,391	40,806	24,540	24,600	60 0%
5440-00	Rentals & Leases	3,253	3,901	3,000	4,000	1,000 33%
5460-01	R & M Vehicles	39,764	56,662	47,000	40,000	(7,000) -15%
5460-02	R & M Building & Grounds	3,506	22,000	55,000	20,000	(35,000) -64%
5460-03	R & M Machinery & Equipment	17,949	13,167	8,000	6,000	(2,000) -25%
5480-00	Promotional Activities	5,410	1,789	2,500	2,500	- 0%
5480-21	K-9 Unit	-	-	23,250	7,000	(16,250) -70%
5510-00	Supplies, Office	1,977	17,500	2,850	3,000	150 5%
5520-00	Supplies, Operating	54,392	157,700	184,200	140,000	(44,200) -24%
5522-00	Fuel	61,195	91,789	85,000	85,000	- 0%
5523-00	Uniforms, New	9,905	12,610	12,000	15,000	3,000 25%
5540-00	Dues/Publications/Subscriptions	684	4,474	2,250	2,250	- 0%
	<b>Total Operating Expenditures</b>	<b>299,762</b>	<b>493,382</b>	<b>591,657</b>	<b>472,850</b>	<b>(118,807) -20%</b>
<b>Capital Outlay</b>						
5620-00	Buildings	168,064	220,916	-	-	- 0%
5640-00	Equipment	139,814	311,026	15,000	15,000	- 0%
5645-00	Vehicles	-	-	105,000	333,964	228,964 218%
	<b>Total Capital Outlay</b>	<b>307,877</b>	<b>531,942</b>	<b>120,000</b>	<b>348,964</b>	<b>228,964 191%</b>
<b>Grants</b>						
5650-11-197	JAG Direct Funds	-	-	36,000	25,000	(11,000) -31%
	<b>Total Grants</b>	<b>-</b>	<b>-</b>	<b>36,000</b>	<b>25,000</b>	<b>(11,000) -31%</b>
	<b>Total Law Enforcement</b>	<b>2,987,890</b>	<b>3,861,987</b>	<b>3,736,142</b>	<b>4,086,243</b>	<b>350,101 9%</b>



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>522</b>	<b>FIRE PROTECTION Expenditures</b>					
<b>Personnel Services</b>						
5120-00	Salaries - General Employees	24,903	40,193	55,581	92,929	37,348 67%
5120-02	Salaries - Firefighters	863,521	948,886	957,778	1,017,900	60,122 6%
5140-02	Overtime - Firefighters	58,965	73,401	120,000	70,000	(50,000) -42%
5150-00	Incentive Pay	4,320	4,145	5,720	3,720	(2,000) -35%
5210-00	FICA & Medicare Benefit	65,811	75,261	79,958	83,281	3,323 4%
5220-00	Pension Benefit - General Employee	5,877	8,633	7,544	16,151	8,607 114%
5220-02	Pension Benefit - Firefighters	85,694	64,246	140,394	206,025	65,631 47%
5230-00	Life & Health Insurance Benefit	85,714	119,493	147,643	165,132	17,489 12%
5230-02	Health Deductible	-	2,310	-	-	- 0%
5240-00	Workers Compensation	20,360	32,084	23,770	25,068	1,298 5%
5240-01	Long Term Disability	-	6,530	5,748	7,523	1,775 31%
	<b>Total Personnel Services</b>	<b>1,215,164</b>	<b>1,375,182</b>	<b>1,544,136</b>	<b>1,687,729</b>	<b>143,593 9%</b>
<b>Operating Expenditures</b>						
5310-81	Professional Services Other	6,603	24	6,000	2,500	(3,500) -58%
5340-00	Contractual Services	2,798	3,239	15,500	6,000	(9,500) -61%
5400-00	Travel & Per Diem	827	1,369	1,500	3,000	1,500 100%
5400-01	Training, Certification & Functions	2,606	3,216	25,000	26,500	1,500 6%
5410-00	Communications	6,090	6,558	6,500	9,300	2,800 43%
5410-01	Internet Services	1,784	2,214	12,300	35,000	22,700 185%
5430-00	Utilities	6,085	12,290	26,000	26,500	500 2%
5440-00	Rentals & Leases	2,245	2,387	3,000	3,000	- 0%
5460-01	R & M Vehicles	20,334	29,935	26,000	30,000	4,000 15%
5460-02	R & M Building & Grounds	4,688	3,416	9,000	32,000	23,000 256%
5460-03	R & M Machinery & Equipment	10,264	12,230	10,000	14,000	4,000 40%
5480-00	Promotional Activities	2,399	2,487	3,500	3,500	- 0%
5510-00	Supplies, Office	1,291	3,710	3,500	3,500	- 0%
5520-00	Supplies, Operating	45,972	86,739	46,500	50,000	3,500 8%
5520-08	Supplies, Citywide Safety	-	-	30,000	30,000	- 100%
5522-00	Fuel	11,492	14,098	13,000	15,000	2,000 15%
5523-00	Uniforms, New	5,729	8,538	9,000	10,000	1,000 11%
5540-00	Dues/Publications/Subscriptions	3,223	2,839	3,000	5,000	2,000 67%
	<b>Total Operating Expenditures</b>	<b>134,430</b>	<b>195,289</b>	<b>249,300</b>	<b>304,800</b>	<b>55,500 22%</b>
<b>Capital Outlay</b>						
5620-00	Buildings	-	61,861	-	-	- 100%
5620-00	Fire Station Renovation	-	-	310,000	-	(310,000) -100%
5640-00	Equipment	61,093	183,083	64,000	32,500	(31,500) -49%
5645-00	Vehicles	-	-	66,000	316,000	250,000 100%
	<b>Total Capital Outlay</b>	<b>61,093</b>	<b>244,943</b>	<b>440,000</b>	<b>348,500</b>	<b>(91,500) -21%</b>
	<b>Total Fire Protection</b>	<b>1,410,687</b>	<b>1,815,415</b>	<b>2,233,436</b>	<b>2,341,029</b>	<b>107,593 5%</b>



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>552</b>	<b>ECONOMIC DEVELOPMENT Expenditures</b>					
<b>Personnel Services</b>						
5120-00	Salaries	-	31,871	16,287	16,863	576 4%
5140-00	Overtime	-	-	946	-	(946) -100%
5210-00	FICA & Medicare Benefit	-	2,058	1,190	1,181	(9) -1%
5220-00	Pension Benefit	-	7,561	3,186	2,931	(255) -8%
5230-00	Life & Health Insurance Benefit	-	6,634	3,583	3,469	(114) -3%
5240-00	Workers Compensation	-	54	35	36	1 4%
5240-01	Long Term Disability	-	203	110	114	4 3%
	<b>Total Personnel Services</b>	-	<b>48,381</b>	<b>25,337</b>	<b>24,593</b>	<b>(744) -3%</b>
<b>Operating Expenditures</b>						
5310-44	Professional Svcs. Economic Developm	19,999	20,000	20,000	29,379	9,379 47%
5400-00	Travel & Per Diem	114	1,149	2,000	2,000	- 0%
5400-01	Training & Certification	175	965	500	1,000	500 100%
5490-02	Legal Notices & Filing Fees	-	-	500	500	- 0%
5520-00	Supplies, Operating	8,734	22,164	10,000	23,000	13,000 130%
5540-00	Dues/Publications/Subscriptions	834	952	1,000	1,000	- 0%
	<b>Total Operating Expenditures</b>	<b>29,856</b>	<b>45,230</b>	<b>34,000</b>	<b>56,879</b>	<b>22,879 67%</b>
<b>Capital Outlay</b>						
5620-00	Buildings	-	-	150,000	-	(150,000) -100%
5640-00	Equipment	8,763	4,320	-	-	- 0%
	<b>Total Capital Outlay</b>	<b>8,763</b>	<b>4,320</b>	<b>150,000</b>	<b>-</b>	<b>(150,000) -100%</b>
<b>Grants &amp; Aids</b>						
5820-70	Design & Construction Assistance	2,500	2,500	25,000	15,000	(10,000) -40%
	<b>Total Grants &amp; Aids</b>	<b>2,500</b>	<b>2,500</b>	<b>25,000</b>	<b>15,000</b>	<b>(10,000) -40%</b>
	<b>Total Economic Development</b>	<b>41,119</b>	<b>100,431</b>	<b>234,337</b>	<b>96,472</b>	<b>(137,865) -59%</b>



ACCT		2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>572</b>	<b>Community Services Expenditures</b>						
	<b>Personnel Services</b>						
5120-00	Salaries	541,080	588,837	282,316	534,684	252,368	89%
5140-00	Overtime	15,739	22,324	10,000	5,000	(5,000)	-50%
5210-00	FICA & Medicare Benefit	38,768	44,220	22,044	40,555	18,511	84%
5220-00	Pension Benefit	118,633	124,602	44,793	71,750	26,957	60%
5230-00	Life & Health Insurance Benefit	73,323	100,450	42,116	83,826	41,710	99%
5240-00	Workers Compensation	13,287	18,862	7,283	10,533	3,250	45%
5240-01	Long Term Disability	-	3,546	1,556	3,609	2,053	100%
	<b>Total Personnel Services</b>	<b>800,829</b>	<b>902,841</b>	<b>410,108</b>	<b>749,957</b>	<b>339,849</b>	<b>83%</b>
	<b>Operating Expenditures</b>						
5310-81	Professional Services	5,263	2,553	4,000	66,000	62,000	1550%
5340-00	Contractual Services	139,564	405,876	276,000	300,000	24,000	9%
	Beautification Grant	-	-	-	400,000	400,000	100%
5340-02	Referees & Umpires	70,965	87,218	20,000	80,000	60,000	300%
5400-00	Travel & Per Diem	-	4	1,000	1,000	-	0%
5400-01	Training, Certification & Functions	2,427	1,369	1,000	4,000	3,000	300%
5410-00	Communications	4,582	5,837	4,500	7,500	3,000	67%
5410-01	Internet Services	740	926	3,800	2,700	(1,100)	-29%
5430-00	Utilities	77,235	83,974	45,500	60,000	14,500	32%
5440-00	Rentals & Leases	2,370	6,875	2,500	25,000	22,500	900%
5440-01	Uniform Rentals	8,106	2,017	-	-	-	0%
5460-01	R & M Vehicles	8,323	9,743	5,000	15,000	10,000	200%
5460-02	R & M Building & Grounds	17,449	77,621	60,000	40,000	(20,000)	-33%
5460-02-99001	R&M Bldgs-Senior Center	-	-	40,000	10,000	(30,000)	-75%
5460-03	R & M Machinery & Equipment	24,034	13,410	20,000	20,000	-	0%
5460-07	R & M Cemeteries	22,819	42,781	50,000	25,000	(25,000)	-50%
5460-08	R & M Parks	4,440	45,978	273,550	75,000	(198,550)	-73%
5460-09	R & M Infrastructure	39,877	61	-	25,000	25,000	100%
5480-06	Sports/Extracurricular Programs	-	-	25,000	25,000	-	100%
5490-10	Bank Fees	-	1,717	-	3,000	3,000	200%
5510-00	Supplies, Office	1,422	2,183	2,000	2,000	-	0%
5520-00	Supplies, Operating	94,505	125,427	90,000	90,000	-	0%
5520-00-99001	Supplies, Senior Center	-	1,530	5,000	25,000	20,000	400%
5520-05	Supplies, Sports	59,982	65,342	50,000	50,000	-	0%
5520-06	Supplies, Special Events	86,702	122,493	25,000	30,000	5,000	20%
5520-07	Supplies, Tree City USA	23,865	13,561	10,000	10,000	-	0%
5522-00	Fuel	15,701	19,845	7,500	20,000	12,500	167%
5523-00	Uniforms	-	6,219	1,500	10,000	8,500	567%
5540-00	Dues/Publications/Subscriptions	2,379	2,662	1,400	1,500	100	7%
	<b>Total Operating Expenditures</b>	<b>712,749</b>	<b>1,147,221</b>	<b>1,024,250</b>	<b>1,422,700</b>	<b>398,450</b>	<b>39%</b>



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>Capital Outlay</b>						
5620-00 Buildings	-	2,996	-	-	-	0%
5630-00 Improvements	-	9,628	63,460	60,000	(3,460)	-5%
5630-00 Splash Pads	-	418,886	46,540	-	(46,540)	-100%
5640-00 Equipment	136,933	77,041	18,000	100,000	82,000	456%
<b>Total Capital Outlay</b>	<b>136,933</b>	<b>508,550</b>	<b>128,000</b>	<b>160,000</b>	<b>32,000</b>	<b>25%</b>
<b>Total Community Services</b>	<b>1,650,511</b>	<b>2,558,612</b>	<b>1,562,358</b>	<b>2,332,657</b>	<b>770,299</b>	<b>49%</b>

Approved Budget



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>576</b>	<b>Animal Shelter Expenditures</b>					
<b>Personnel Services</b>						
5120-00	Salaries	-	-	123,159	122,633	(526) 0%
5140-00	Overtime	-	-	7,500	7,500	- 0%
5210-00	FICA & Medicare Benefit	-	-	8,626	8,723	97 1%
5220-00	Pension Benefit	-	-	23,957	21,314	(2,643) -11%
5230-00	Life & Health Insurance Benefit	-	-	33,480	33,152	(328) -1%
5240-00	Workers Compensation	-	-	1,177	1,215	38 3%
5240-01	Long Term Disability	-	-	791	828	37 5%
	<b>Total Personnel Services</b>	-	-	<b>198,690</b>	<b>195,365</b>	<b>(3,325) -2%</b>
<b>Operating Expenditures</b>						
5310-81	Professional Services	-	-	2,500	2,500	- 0%
5340-00	Contractual Services	-	-	1,500	1,500	- 0%
5400-00	Travel & Per Diem	-	-	5,000	5,000	- 0%
5400-01	Training, Certification & Functions	-	-	5,000	5,000	- 0%
5410-00	Communications	-	-	10,000	10,000	- 0%
5410-01	Internet Services	-	-	1,500	2,500	1,000 67%
5430-00	Utilities	-	-	9,600	9,600	- 0%
5460-01	R & M Vehicles	-	-	10,000	10,000	- 0%
5460-02	R & M Building & Grounds	-	-	10,000	10,000	- 0%
5460-09	R & M Infrastructure	-	-	15,000	-	(15,000) -100%
5520-00	Supplies, Operating	-	-	39,200	45,000	5,800 15%
	Expensed from Contributions	-	-	-	76,807	76,807 100%
5522-00	Fuel	-	-	5,000	6,000	1,000 20%
5523-00	Uniforms	-	-	1,500	1,500	- 0%
5540-00	Dues/Publications/Subscriptions	-	-	4,000	4,000	- 0%
	<b>Total Operating Expenditures</b>	-	-	<b>119,800</b>	<b>189,407</b>	<b>(7,200) 58%</b>
<b>Capital Outlay</b>						
5640-00	Equipment	-	-	-	10,000	10,000 100%
5645-00	Vehicle	-	-	30,000	30,000	- 0%
	<b>Total Capital Outlay</b>	-	-	<b>30,000</b>	<b>40,000</b>	<b>10,000 33%</b>
	<b>Total Animal Shelter</b>	-	-	<b>348,490</b>	<b>424,772</b>	<b>(525) 22%</b>



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>581</b>	<b>TRANSFERS &amp; OTHER NON-OPERATING</b>					
<b>Indirect Overhead Allocation</b>						
5910-01	-	(452,545)	(681,833)	(626,575)	55,258	-8.1%
5910-02	-	(226,273)	(254,820)	(251,676)	3,144	-1.2%
5910-05	-	(251,414)	(429,261)	(429,583)	(322)	0.1%
5910-04	-	(201,131)	(306,001)	(377,835)	(71,834)	23.5%
<b>Total Indirect Allocations</b>	-	<b>(1,131,363)</b>	<b>(1,671,915)</b>	<b>(1,685,669)</b>	<b>(13,754)</b>	<b>0.8%</b>
<b>Total Transfers &amp; Other Nonoperating</b>	-	<b>(1,131,363)</b>	<b>(1,671,915)</b>	<b>(1,685,669)</b>	<b>(13,754)</b>	<b>1%</b>

Approved Budget



ACCT		2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>Infrastructure Surtax Fund Revenue</b>				
4312-62	Local Infrastructure Surtax	2,063,722	2,063,722	100.0%
4361-00	Interest Income	15,000	15,000	100.0%
4389-99	Use of Fund Balance	382,550	382,550	100%
<b>Total Surtax Revenue</b>		<b>2,461,272</b>	<b>2,461,272</b>	<b>100%</b>

<b>Infrastructure Surtax Fund Expenditures</b>				
<b>Capital Outlay</b>				
630-01-8300	Surtax - Street Paving & C&D	1,250,000	1,250,000	100%
<b>Total Capital Outlay</b>		<b>1,250,000</b>	<b>1,250,000</b>	<b>100%</b>
<b>2017 Surtax Revenue Bonds - \$3,910,000 (matures FY2027)</b>				
5710-54	Principal - Hancock Bank	390,000	390,000	100%
5720-54	Interest - Hancock Bank	66,643	66,643	100%
<b>Total 2017 Surtax Bonds</b>		<b>456,643</b>	<b>456,643</b>	<b>100%</b>
<b>2018 Surtax Revenue Bonds - \$6,090,000 (matures FY2027)</b>				
5710-58	Principal - Hancock Bank	637,000	637,000	100%
5720-58	Interest - Hancock Bank	117,629	117,629	100%
<b>Total 2018 Surtax Bonds</b>		<b>754,629</b>	<b>754,629</b>	<b>100%</b>
<b>TOTAL Surtax Expenditures</b>		<b>2,461,272</b>	<b>1,250,000</b>	<b>100%</b>

Change in Fund Balance		(2,520,254)	(382,550)
Beginning Fund Balance	2,520,254	2,520,254	-
Ending Fund Balance	2,520,254	-	(382,550)

Approved Budget



ACCT		2019 Budget Amended	2019 Actual As of 8/20/19	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>101-525</b>	<b>Disaster Recovery Fund Revenues</b>					
	<b>Intergovernmental Revenue</b>					
4331-36	FEMA REIMBURSEMENT	24,100,000	4,999,306	48,232,780	24,132,780	100%
4331-42	FDOT GRANT - STATE	1,000,000	-	1,000,000	-	100%
	NRCS Grant	-	-	6,313,070	6,313,070	100%
4384-21	Com Disaster Recovery Loan/Grant	5,000,000	-	5,000,000	-	100%
4331-91	Triumph Fund Grant	386,916	-	-	(386,916)	-100%
4337-00	Grants from Other Local Gov't	30,000	30,000	-	(30,000)	-100%
<b>101-330</b>	<b>Total Intergovernmental Rev</b>	<b>30,516,916</b>	<b>5,029,306.43</b>	<b>60,545,850</b>	<b>30,028,934</b>	<b>98%</b>
	<b>Charges for Services</b>					
4341-00	Debris Removal Charges	10,000	7,057	10,000	-	0%
<b>101-340</b>	<b>Total Charges for Services</b>	<b>10,000.00</b>	<b>7,057</b>	<b>10,000</b>	<b>-</b>	<b>0%</b>
	<b>Miscellaneous Revenue</b>					
4361-00	INTEREST INCOME	-	17,698	180,000	180,000	100%
4366-01	CONTRIBUTION PRIVATE SOURCE	275	275	500	225	82%
4369-03	Insurance Proceeds	150,000	994,586	335,407	185,407	124%
4369-25	Insurance - Buildings	6,870,000	7,699,181	7,231,986	361,986	5%
<b>101-360</b>	<b>Total Miscellaneous Revenue</b>	<b>7,020,275</b>	<b>8,711,740</b>	<b>7,747,893</b>	<b>727,618</b>	<b>10%</b>
	<b>Other Sources</b>					
4384-10	SRF Loans - Water	600,000	-	-	(600,000)	-100%
438420	SRF Loan - Sewer	1,000,000	-	-	(1,000,000)	-100%
4384-25	Bond Proceeds-Taxable	30,000,000	31,810,000	-	(30,000,000)	-100%
4384-26	Line of Credit - Hancock	2,500,000	2,500,000	-	(2,500,000)	-100%
	<b>Total Other Sources</b>	<b>34,100,000</b>	<b>34,310,000</b>	<b>-</b>	<b>(31,600,000)</b>	<b>-93%</b>
	<b>Total Disaster Fund Revenue</b>	<b>71,647,191</b>	<b>48,058,103</b>	<b>68,303,743</b>	<b>(843,448)</b>	<b>-1%</b>

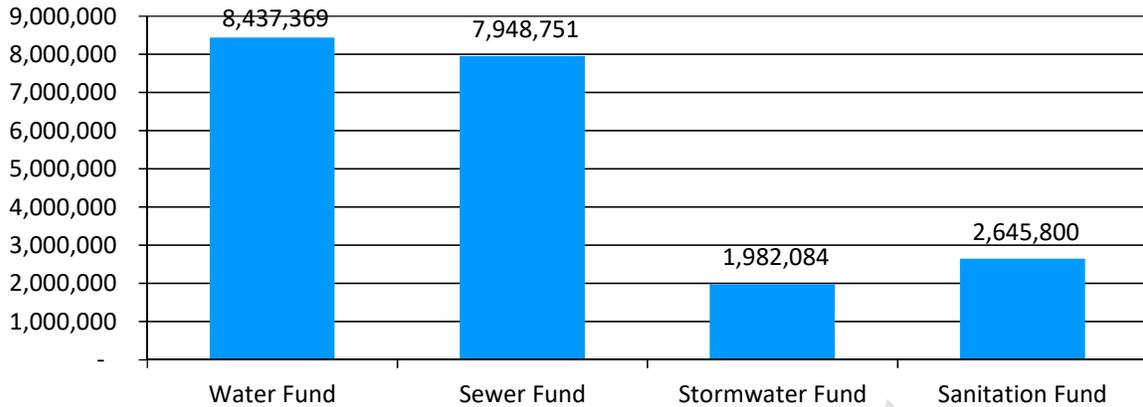
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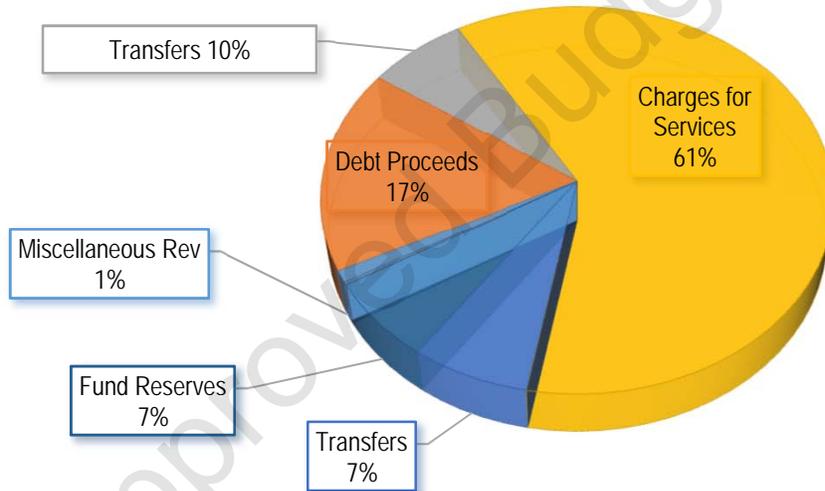
ACCT	2019 Budget Amended	2019 Actual As of 8/20/19	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>Disaster Recovery Fund Expenditures</b>					
<b>Operating Expenditures</b>					
5310-81	PROFESSIONAL SERVICES-OTHER	1,078,000	4,689,929	700,000	(378,000) -35%
5310-81-92501	Prof Svcs-City Hall	50,000	3,070	50,000	- 0%
5310-81-92528	Professional Services-DMV	3,000	3,000	-	(3,000) -100%
5310-81-92572	Prof Svcs-Comm Ctr/Gym	25,000	3,800	25,000	- 0%
5340-00	CONTRACTUAL SERVICES	25,000,000	25,533,697	16,226,121	(8,773,879) -35%
5410-00	Communications	-	1,000	1,000	1,000 100%
5420-00	POSTAGE & COURIER SERVICE	500	200	500	- 0%
5440-00	RENTALS & LEASES	350,000	413,581	-	(350,000) -100%
5460-01	R & M VEHICLES	20,000	15,751	5,000	(15,000) -75%
5460-02	R & M BUILDING & GROUNDS	651,376	56,699	825,000	173,624 27%
5460-03	R & M MACHINERY & EQUIPMENT	250,000	62,769	190,000	(60,000) -24%
5460-04	R & M MECHANICAL	50,000	10,719	40,000	(10,000) -20%
5460-07	R & M CEMETERIES	160,000	5,295	250,000	90,000 56%
5460-08	R & M PARKS	300,000	245,199	6,000,000	5,700,000 1900%
5460-09	R & M INFRASTRUCTURE	5,000,000	118	1,000,000	(4,000,000) -80%
5490-00	MISCELLANEOUS EXPENSE	10,000	1,406	8,500	(1,500) -15%
5520-00	SUPPLIES, OPERATING	500,000	248,692	250,000	(250,000) -50%
5522-00	FUEL	17,000	16,766	20,000	3,000 18%
<b>Total Operating Expenditures</b>		<b>33,386,876</b>	<b>31,301,821</b>	<b>25,516,121</b>	<b>(7,870,755) -24%</b>
<b>Capital Outlay</b>					
5620-00	CAPITAL OUTLAY, BUILDINGS	13,355,315	-	25,085,000	11,729,685 88%
5630-00	CAPITAL OUTLAY, IMPROVEMENTS	1,500,000	-	4,000,000	2,500,000 167%
5630-41	Capital Outlay - SRF Water	600,000	-	-	(600,000) -100%
5630-42	Capital Outlay - SRF Sewer	1,000,000	-	-	(1,000,000) -100%
5640-00	Capital Outlay, Equip	250,000	129,014	190,000	(60,000) -24%
5645-00	Vehicles	100,000	-	-	(100,000) -100%
<b>Total Capital Outlay</b>		<b>16,805,315</b>	<b>129,014</b>	<b>29,275,000</b>	<b>12,469,685 74%</b>
<b>Debt Service</b>					
5710-25	Principle - Taxable Bonds	17,500,000	-	-	(17,500,000) -100%
5710-26	Principle - Hancock LOC	2,500,000	-	-	(2,500,000) -100%
5720-25	INTEREST - Taxable Bonds	1,200,000	-	804,396	(395,604) -33%
5720-26	INTEREST - Hancock LOC	5,000	383,817	-	(5,000) -100%
5730-19	AGENCY FEES	-	1,000	750	750 100%
5730-25	Issuance Costs - Bonds	250,000	458,594	-	(250,000) -100%
	Increase of Fund Reserves	-	-	12,707,476	12,707,476 100%
<b>Total Debt Service</b>		<b>21,455,000</b>	<b>842,411</b>	<b>13,512,622</b>	<b>(20,650,604) -96%</b>
<b>Total Disaster Recovery Expenditures</b>		<b>71,647,191</b>	<b>32,273,246</b>	<b>68,303,743</b>	<b>(16,051,674) -22%</b>
Change in Fund Balance		-	15,784,858	12,707,476	
Beginning Un-restricted Fund Balance		-	-	15,784,858	
Ending Unrestricted Fund Balance		-	15,784,858	28,492,334	



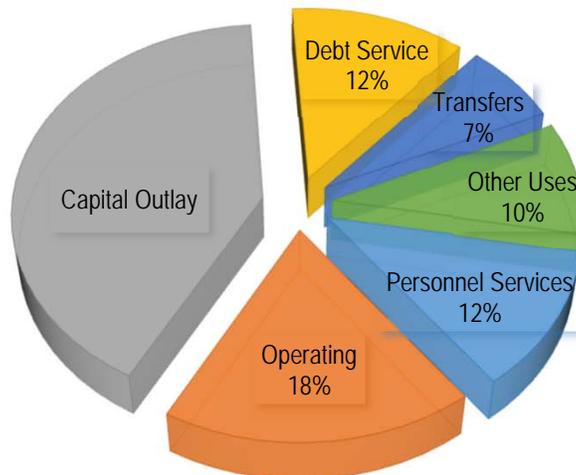
### Total Enterprise Expenditure Budget by Fund



### Total Enterprise Fund Revenue by Source



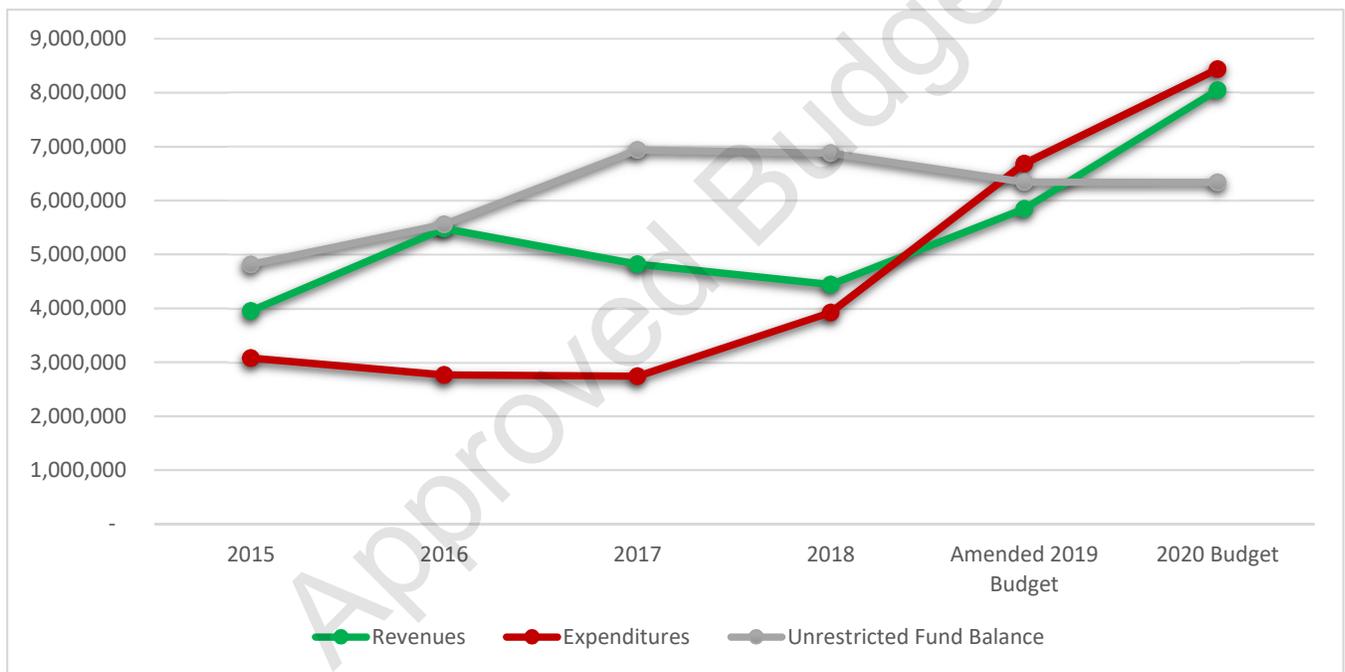
### Total Enterprise Fund Expenditures by Type





### Water Fund Balance Summary and Trend

Fiscal Year	Revenues	Expenditures	Transfers	Fund Balance Increase / (Decrease)	Restricted Fund Balance	Unrestricted Fund Balance	Unrestricted % of Expenditures
2015	3,950,091	(3,077,712)	-	872,378	5,748,976	4,815,199	156.5%
2016	5,477,988	(2,744,507)	(21,522)	2,711,959	7,717,293	5,558,836	201.0%
2017	4,817,297	(2,740,421)	-	2,076,876	8,413,240	6,939,765	253.2%
2018	4,442,336	(3,184,886)	(737,157)	520,293	8,990,913	6,877,539	175.4%
Amended 2019	5,847,151	(5,665,261)	(1,017,658)	(835,768)	8,689,315	6,343,369	94.9%
Budget 2020	8,047,269	(6,993,185)	(1,444,184)	(390,100)	8,307,602	6,334,982	75.1%





ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>533</b>	<b>WATER Revenue</b>					
320	<b>Permits &amp; Fees</b>					
4324-20	Impact Fees	177,483	188,422	100,000	190,000	90,000 90%
	<b>Total Charges For Permits &amp; Fees</b>	<b>177,483</b>	<b>188,422</b>	<b>100,000</b>	<b>190,000</b>	<b>90,000 90%</b>
330	<b>Intergovernmental Revenue</b>					
4331-44-049	DEP Water System Improvement Grant	313,350	9,000	-	-	- 0%
	<b>Total Intergovernmental Revenue</b>	<b>313,350</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>- 0%</b>
340	<b>Charges For Services</b>					
4341-93	County Impact Collection Fee	1,725	2,546	2,500	4,000	1,500 60%
4343-30	Water Revenue	3,828,956	3,712,872	3,025,000	4,180,000	1,155,000 38%
4343-31	Construction Water	19,650	9,419	5,700	9,500	3,800 67%
4343-32	Water Tap Fees	41,741	43,818	29,000	49,000	20,000 69%
4343-33	Water Connect Fees	94,363	95,918	92,000	110,000	18,000 20%
4343-34	Irrigation Tap Fees	10,781	12,413	9,500	22,000	12,500 132%
4343-35	Irrigation Connection Fees	14,538	11,625	10,500	15,000	4,500 43%
4343-36	Reconnect, Reread, & Testing Fees	78,938	78,300	37,000	50,000	13,000 35%
4343-37	Penalty Income	168,627	176,441	95,000	150,000	55,000 58%
	SR 390 FDOT Utility Work Agreement	-	-	-	1,804,000	1,804,000 100%
	<b>Total Charges For Services</b>	<b>4,259,318</b>	<b>4,143,351</b>	<b>3,306,200</b>	<b>6,393,500</b>	<b>3,087,300 93%</b>
360	<b>Miscellaneous Revenues</b>					
4361-00	Interest Income	13,189	50,932	86,700	62,000	(24,700) -28%
4361-01	Interest Impact Fees	70	3,098	9,300	11,600	2,300 25%
4363-13	Credit Card Administration Fees	11,454	13,954	23,500	30,000	6,500 28%
4364-00	Sale of Fixed Assets	-	5,667	-	-	- 0%
4366-01	Contributions	3,730	-	-	-	- 0%
4369-00	Miscellaneous Revenues	18,450	7,244	8,000	1,000	(7,000) -88%
4369-01	Dishonored Check Charges	4,952	4,798	4,800	3,000	(1,800) -38%
4369-02	Bad Debt Collection	10,031	7,050	7,500	8,000	500 7%
	<b>Total Miscellaneous Revenues</b>	<b>61,876</b>	<b>92,743</b>	<b>139,800</b>	<b>115,600</b>	<b>(24,200) -17%</b>
	<b>Other Sources</b>					
4384-00	Debt Proceeds	-	-	2,291,600	1,336,918	(954,682) -42%
4389-10	Interest Income Bond Sinking Fund	1,819	5,369	6,100	7,800	1,700 28%
4389-46	Bond Discount - 15 Cap. Impr.	3,451	3,451	3,451	3,451	- 100%
4389-99	Use of Fund Reserves	-	-	835,768	390,100	(445,668) 100.0%
	<b>Total Other Sources</b>	<b>5,269</b>	<b>8,819</b>	<b>3,136,919</b>	<b>1,738,269</b>	<b>(1,398,650) -45%</b>
	<b>TOTAL WATER FUND REVENUE</b>	<b>4,817,297</b>	<b>4,442,336</b>	<b>6,682,919</b>	<b>8,437,369</b>	<b>1,754,450 26%</b>



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>WATER Expenditures</b>						
<b>Personnel Services</b>						
5120-00	Salaries	657,660	709,652	600,917	619,497	18,580 3%
5140-00	Overtime	19,079	30,287	50,000	20,000	(30,000) -60%
5210-00	FICA & Medicare Benefit	45,697	51,635	46,350	46,021	(329) -1%
5220-00	Pension Benefit	140,885	86,288	105,222	85,657	(19,565) -19%
5230-00	Life & Health Insurance Benefit	121,218	124,638	97,637	108,232	10,595 11%
5230-02	Health Deductible Reimbursement	-	2,500	-	-	- 0%
5230-03	Health Out-of-Pocket Reimbursement	-	1,350	-	-	- 0%
5240-00	Workers Compensation	11,720	15,777	11,184	11,056	(128) -1%
5240-01	Long Term Disability	-	4,495	3,357	4,182	825 25%
5260-00	OPEB	3,477	1,482	-	3,500	3,500 100%
<b>Total Personnel Services</b>		<b>999,735</b>	<b>1,028,104</b>	<b>914,667</b>	<b>898,145</b>	<b>(16,522) -2%</b>
<b>Operating Expenditures</b>						
5310-41	Computer Software Support	1,666	1,716	-	20,000	20,000 100%
5310-43	Revenue Sufficiency Analysis	-	24,276	10,000	10,000	- 100%
5310-81	Professional Services Other	28,758	51,421	87,000	40,000	(47,000) -54%
5310-82	Professional Services Permitting	-	39,636	-	5,000	5,000 100%
5340-00	Contractual Services	1,662	14,213	18,000	10,000	(8,000) 9%
5340-01	Testing & Analysis	14,412	14,339	21,000	12,000	(9,000) -43%
5400-00	Travel & Per Diem	1,294	948	3,500	1,500	(2,000) -57%
5400-01	Training, Certification & Functions	1,841	4,533	2,500	5,500	3,000 120%
5410-00	Communications	5,779	6,428	5,500	5,500	- 0%
5410-01	Internet Services	2,710	3,131	3,500	3,500	- 0%
5420-00	Postage & Courier Service	45,449	46,420	5,000	45,000	40,000 800%
5430-00	Utilities	131,184	119,965	100,000	125,000	25,000 25%
5430-01	Bay County Water Contract	352,349	344,154	348,000	370,000	22,000 6%
5440-00	Rentals & Leases	2,370	2,953	2,370	2,370	- 0%
5440-01	Uniform Rental	6,931	1,610	-	-	- 0%
5460-01	R & M Vehicles	16,834	6,589	21,000	8,000	(13,000) -62%
5460-02	R & M Building & Grounds	13,072	17,259	23,090	24,000	910 4%
5460-03	R & M Machinery & Equipment	25,397	30,300	27,000	27,000	- 0%
5460-04	R & M Mechanical	2,857	5,199	8,000	8,000	- 0%
5460-09	R & M Infrastructure	46,925	2,450	5,000	60,000	55,000 1100%
5490-07	Fees, Bad Debt Collection	1,733	1,967	2,000	2,000	- 0%
5490-10	Bank Charges	15,330	15,597	14,000	14,000	- 0%
5510-00	Supplies, Office	25	1,841	2,300	2,300	- 0%
5520-00	Supplies, Operating	188,631	187,874	189,000	189,000	- 0%
5522-00	Fuel	18,916	23,815	20,000	20,000	- 0%
5523-00	Uniforms	-	7,736	3,000	3,000	- 0%

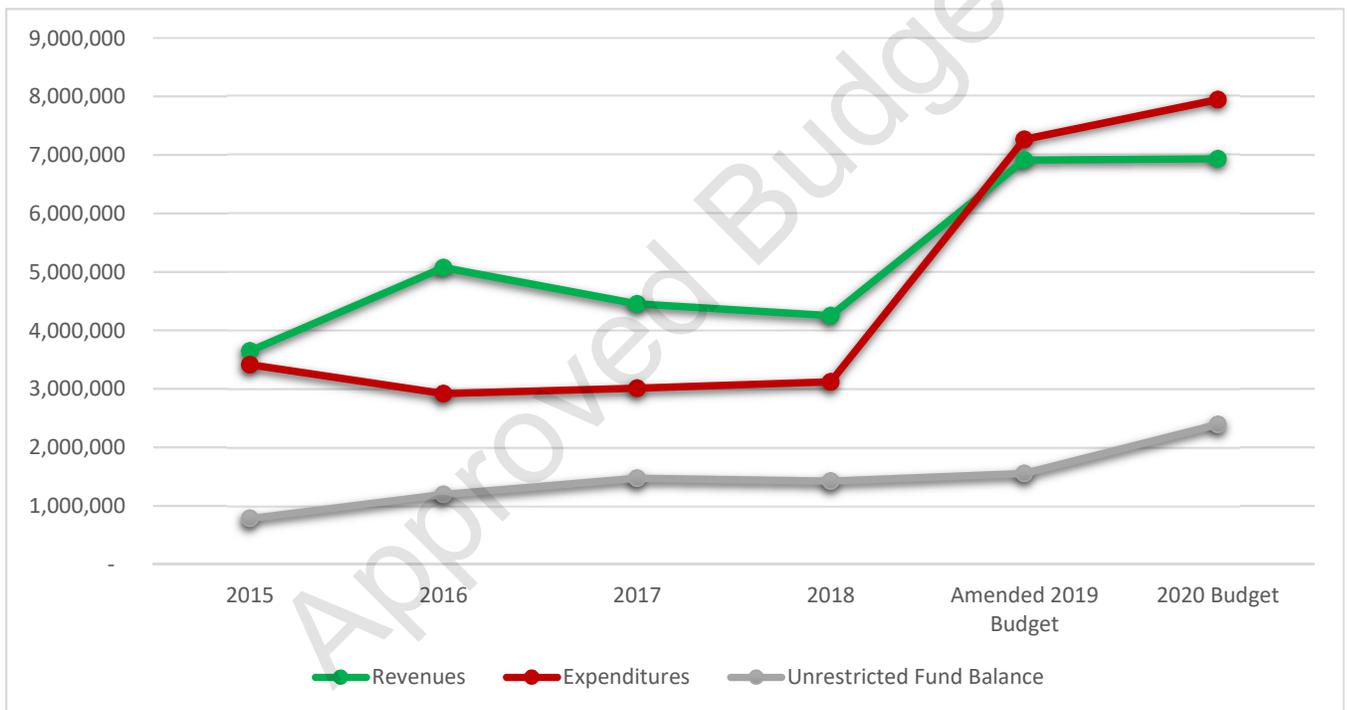


ACCT		2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
5525-00	Chlorine & Chemicals	25,948	33,013	29,000	29,000	-	0%
5540-00	Dues/Publications/Subscriptions	2,565	2,654	3,000	3,000	-	0%
5590-00	Depreciation Expense	529,557	534,401	-	-	-	0%
	<b>Total Operating Expenditures</b>	<b>1,484,196</b>	<b>1,546,436</b>	<b>952,760</b>	<b>1,044,670</b>	<b>91,910</b>	<b>10%</b>
	<b>Capital Outlay</b>						
5610-00	Land	-	-	111,910	-	(111,910)	100%
5630-00	SRF Improvements	-	-	2,291,600	1,336,918	(954,682)	-42%
	AMI ( Auto Meter Info)	-	-	-	395,000	395,000	100%
5630-00-	FDOT Utility Relocation	-	-	-	1,804,000	1,804,000	100%
5640-00	Equipment	-	-	157,000	160,000	3,000	2%
5645-00	Vehicles	-	-	20,000	-	(20,000)	100%
5650-00-008	FDOT Utility Relocation	1,695	-	-	-	-	0%
	<b>Total Capital Outlay</b>	<b>1,695</b>	<b>-</b>	<b>2,580,510</b>	<b>3,695,918</b>	<b>1,115,408</b>	<b>43%</b>
	<b>Debt Service</b>						
5710-46	Principal 15 Capital Improvement Bond	-	-	92,500	95,000	2,500	3%
5710-48	Principal 16 Sales Tax Bond	-	-	34,099	35,217	1,118	3%
5710-52	Principal 17 Capital Improvement Bond	-	-	275,000	280,000	5,000	2%
5710-90	Principal 18 State Revolving Loan	-	-	-	161,496	161,496	100%
5720-.03	Interest 97 Sales Tax Bond	-	-	-	-	-	0%
5720-09	Interest 05 Capital Improvement Bond	43,894	-	-	-	-	0%
5720-10	Interest 05 Sales Tax Bond	-	-	-	-	-	0%
5720-52	Interest 17 Capital Improvement Bond	47,907	66,896	63,213	30,975	(32,238)	-51%
5720-46	Interest 15 Capital Improvement Bond	36,035	34,202	32,969	6,268	(26,701)	-81%
5720-48	Interest 16 Sales Tax Bond	8,073	7,412	6,960	57,663	50,703	728%
5720-90	Interest 18 State Revolving Loan	-	-	-	47,508	-	0%
5730-00	Agency Fees	-	750	750	750	-	0%
5730-09	Issuance Costs 05 Cap Improvement Bon	57,161	-	-	-	-	0%
5730-19	Agency Fees 05 Capital Improvement Bo	-	-	-	-	-	0%
5730-46	15 Agency Fees / Issuance Amort	279	279	-	-	-	100%
5730-47	Agency Fees 15 Capital Improvement Bo	403	806	279	-	(279)	-100%
5730-48	Agency Fees 16 Capital Improvement Bo	-	-	810	-	(810)	0%
5730-52	17 Agency Fees / Issuance Amort	47,380	15,910	15,911	-	(15,911)	100%
	<b>Total Debt Service</b>	<b>241,131</b>	<b>126,255</b>	<b>522,491</b>	<b>714,877</b>	<b>144,878</b>	<b>37%</b>
	<b>Transfers &amp; Other Nonoperating</b>						
5910-00	Indirect Cost	-	452,545	681,833	626,575	(55,258)	100%
5910-10	Transfer to Storm Water Fund	-	737,157	1,017,658	1,444,184	426,526	100%
5990-00	Bad Debts	13,236	9,212	13,000	13,000	-	0%
5990-03	Loss on Abandoned Property	-	22,334	-	-	-	0%
5990-20	Loss on FA Sale	428	-	-	-	-	0%
5990-99	Increase to Fund Reserves	2,076,876	520,293	-	-	-	0%
	<b>Total Transfers &amp; Other Nonoperating</b>	<b>2,090,540</b>	<b>1,741,541</b>	<b>1,712,491</b>	<b>2,083,759</b>	<b>371,268</b>	<b>22%</b>
	<b>TOTAL WATER FUND EXPENSES</b>	<b>4,817,297</b>	<b>4,442,336</b>	<b>6,682,919</b>	<b>8,437,369</b>	<b>1,706,941</b>	<b>26%</b>



### Sewer Fund Balance Summary and Trend

Fiscal Year	Revenues	Expenditures	Transfers	Fund Balance Increase / (Decrease)	Restricted Fund Balance	Unrestricted Fund Balance	Unrestricted % of Expenditures
2015	3,648,451	(3,416,206)	-	232,246	8,858,879	784,005	22.9%
2016	5,077,119	(2,918,199)	-	2,158,920	10,536,469	1,194,310	40.9%
2017	4,451,548	(3,010,537)	-	1,441,010	11,698,292	1,473,497	48.9%
2018	4,251,167	(3,119,591)	-	1,131,577	12,878,464	1,421,849	45.6%
Amended 2019	6,914,822	(7,269,944)	-	(355,122)	12,392,443	1,552,748	21.4%
Budget 2020	6,934,208	(7,948,751)	-	(1,014,543)	10,537,276	2,393,372	30.1%





ACCT		2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
535	<b>SEWER Revenue</b>						
	<b>Permits &amp; Fees</b>						
4324-20	Impact Fees	677,424	668,359	482,000	695,000	213,000	44%
4329-42	Reuse Fees	34,641	37,298	37,000	40,800	3,800	10%
	<b>Total Charges For Permits &amp; Fees</b>	<b>712,065</b>	<b>705,657</b>	<b>519,000</b>	<b>735,800</b>	<b>216,800</b>	<b>42%</b>
	<b>Intergovernmental Revenue</b>						
4331-44-049	DEP Sewer System Impr Grant	258,850	9,550	-	-	-	0%
	<b>Total Intergovernmental Revenue</b>	<b>258,850</b>	<b>9,550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
	<b>Charges For Services</b>						
4343-50	Sewer Revenue	3,427,205	3,448,829	2,700,000	3,866,500	1,166,500	43%
4343-51	Sewer Tap Fees	19,281	18,043	15,000	18,000	3,000	20%
	<b>Total Charges For Services</b>	<b>3,446,486</b>	<b>3,466,872</b>	<b>2,715,000</b>	<b>3,884,500</b>	<b>1,169,500</b>	<b>43%</b>
	<b>Miscellaneous Revenues</b>						
4361-00	Interest	-	4,841	11,500	6,100	(5,400)	-47%
4361-01	Interest Impact Fees	9	6,205	21,600	30,000	8,400	39%
4361-11	Interest - The Meadows HOA	3,443	3,162	3,000	3,500	500	17%
4369-00	Miscellaneous Revenue	904	19,786	500	500	-	0%
4364-00	Sale of Fixed Assets	3,322	-	-	-	-	0%
	<b>Total Miscellaneous Revenues</b>	<b>7,678</b>	<b>33,994</b>	<b>36,600</b>	<b>40,100</b>	<b>3,500</b>	<b>10%</b>
	<b>Other Sources</b>						
4384-00	Debt Proceeds	-	-	3,608,789	2,235,575	(1,373,214)	-38%
4389-10	Interest Income Bond Sinking Fund	4,537	13,163	13,500	16,300	2,800	21%
4389-46	Discount Amort 15 Cap Impr	3,451	3,451	3,451	3,451	-	0%
4389-48	Discount Amort 16 Sales Tax	1,436	1,436	1,437	1,437	-	0%
4389-60	Discount Amort 11 Cap Impr	7,718	7,718	7,718	7,718	-	0%
4389-61	Discount Amort 14 Cap Impr	9,327	9,327	9,327	9,327	-	0%
4389-99	Use of Fund Reserves	-	-	345,572	1,014,543	668,971	194%
	<b>Total Other Sources</b>	<b>26,469</b>	<b>35,095</b>	<b>3,989,794</b>	<b>3,288,351</b>	<b>(701,443)</b>	<b>-18%</b>
	<b>TOTAL SEWER FUND REVENUE</b>	<b>4,451,548</b>	<b>4,251,167</b>	<b>7,269,944</b>	<b>7,948,751</b>	<b>688,357</b>	<b>9%</b>

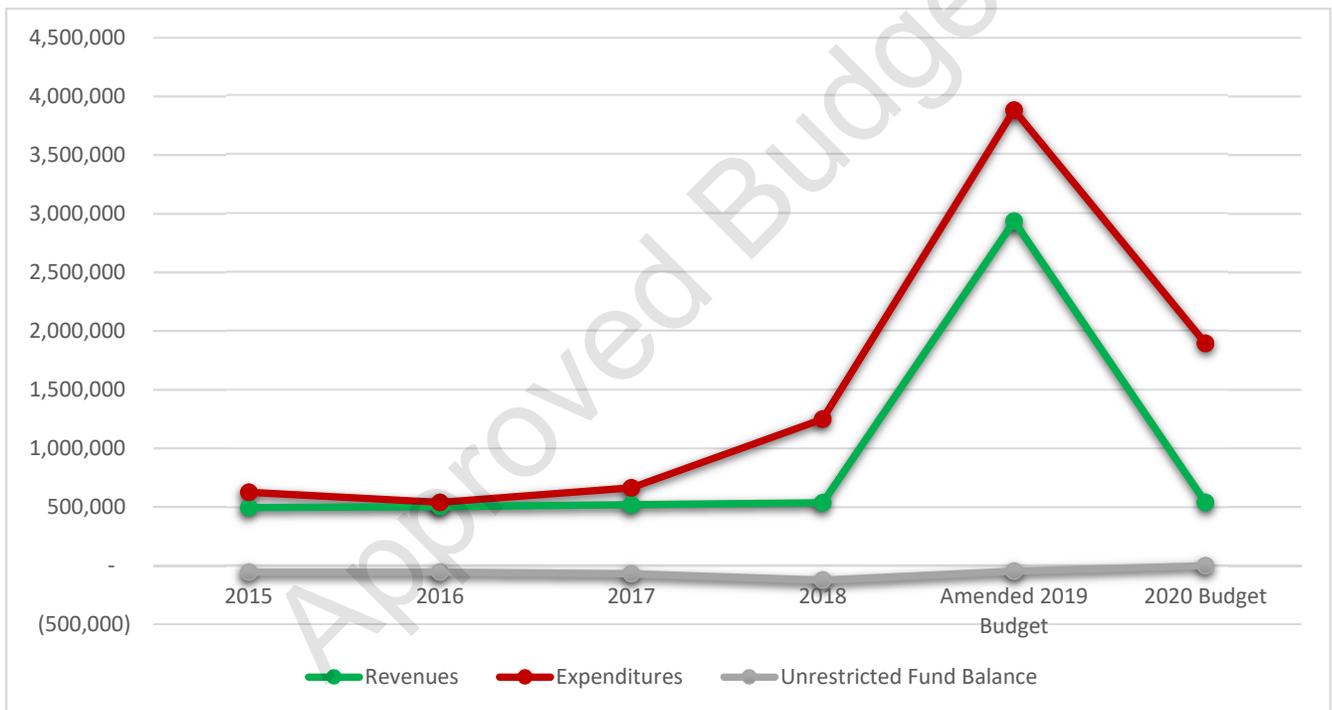
ACCT		2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>SEWER Expenditures</b>							
<b>Personnel Services</b>							
5120-00	Salaries	315,816	345,301	419,394	384,142	(35,252)	-8%
5140-00	Overtime	25,379	34,585	25,000	25,000	-	0%
5210-00	FICA & Medicare Benefit	24,171	26,785	32,621	29,007	(3,614)	-11%
5230-02	Hlth Deductible Reimb.	-	1,250	2,500	-	(2,500)	-100%
5230-03	Out of Pocket Hlth Reimb	-	2,600	1,350	-	(1,350)	-100%
5220-00	Pension Benefit	67,582	12,570	82,369	66,764	(15,605)	-19%
5230-00	Life & Health Insurance Benefit	36,631	59,927	77,711	77,322	(389)	-1%
5240-00	Workers Compensation	5,735	7,725	5,301	5,800	499	9%
5240-01	Long Term Disability	-	2,182	2,338	2,593	255	11%
5260-00	OPEB	1,669	936	1,800	1,800	-	0%
<b>Total Personnel Services</b>		<b>476,983</b>	<b>493,861</b>	<b>650,384</b>	<b>592,428</b>	<b>(57,956)</b>	<b>-9%</b>
<b>Operating Expenditures</b>							
5310-22	Engineering - Work Product	-	25,750	-	250,000	250,000	0%
5310-43	Revenue Sufficiency Analysis	-	22,498	25,000	-	(25,000)	-100%
5310-81	Professional Services Other	104,212	27,262	26,000	30,000	4,000	15%
5310-82	Professional Services Permitting	-	7,604	1,000	-	(1,000)	-100%
5340-00	Contractual Services	540	11,419	17,000	6,000	(11,000)	-65%
5340-01	Testing & Analysis	45,070	38,739	30,000	30,000	-	0%
5340-05	Sludge Removal	266,316	294,554	300,000	300,000	-	0%
5400-00	Travel & Per Diem	-	126	1,300	1,100	(200)	-15%
5400-01	Training, Certification & Functions	2,217	2,422	3,300	3,300	-	0%
5410-00	Communications	1,970	2,309	3,500	1,500	(2,000)	-57%
5410-01	Internet Services	706	427	3,300	1,000	(2,300)	-70%
5420-00	Postage & Courier Service	2,485	2,299	2,500	2,500	-	0%
5430-00	Utilities	372,422	381,433	380,000	380,000	-	0%
5440-00	Rentals & Leases	3,449	2,873	5,000	4,000	(1,000)	-20%
5440-01	Uniform Rentals	-	3,440	-	-	-	0%
5450-00	Liability Insurance - Flood	9,087	4,320	5,000	5,000	-	100%
5460-01	R & M Vehicles	2,562	14,772	16,000	6,000	(10,000)	-63%
5460-02	R & M Building & Grounds	1,899	1,696	85,000	25,000	(60,000)	-71%
5460-03	R & M Machinery & Equipment	56,559	43,429	70,000	50,000	(20,000)	-29%
5460-04	R & M Mechanical	25,540	40,755	60,000	60,000	-	0%
5460-09	R & M Infrastructure	5,075	13,278	50,000	30,000	(20,000)	-40%
5460-09-036	R & M Infrastructure	33,432	-	-	-	-	0%
5540-00	Dues/ Publications/ Subscriptions	-	-	500	500	-	100%
5510-00	Supplies, Office	-	794	2,000	1,500	(500)	-25%
5520-00	Supplies, Operating	76,045	68,081	79,000	79,000	-	0%
5522-00	Fuel	10,573	11,179	12,000	12,000	-	0%
5523-00	Uniforms	8,117	5,908	700	1,200	500	71%
5525-00	Chlorine & Chemicals	99,309	106,347	75,000	75,000	-	0%
5590-00	Depreciation Expense	956,807	960,470	-	-	-	0%
<b>Total Operating Expenditures</b>		<b>2,084,390</b>	<b>2,094,181</b>	<b>1,253,100</b>	<b>1,354,600</b>	<b>101,500</b>	<b>8%</b>

ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change	
<b>Capital Outlay</b>							
5620-00	Buildings	4,650	-	-	-	100%	
5630-00	Improvements	-	-	3,668,789	2,235,575	(1,433,214)	-39%
5630-00	SR 390 Utility Relocates	-	-	-	640,615	640,615	100%
5630-00	L/S and AWT Projects	-	-	-	1,095,000	1,095,000	100%
5640-00	Equipment	-	-	192,000	55,000	(137,000)	-71%
<b>Total Capital Outlay</b>		<b>4,650</b>	<b>-</b>	<b>3,860,789</b>	<b>4,026,190</b>	<b>165,401</b>	<b>4%</b>
<b>Debt Service</b>							
5710-41	Principal 11 Capital Impr Bond	-	-	335,000	665,000	330,000	99%
5710-44	Principal 14 Capital Impr Bond	-	-	115,000	115,000	-	0%
5710-46	Principal 15 Capital Impr Bond	-	-	92,500	95,000	2,500	3%
5710-48	Principal 16 Sales Tax Bond	-	-	140,971	145,593	4,622	3%
5710-52	Principal 17 Sales Tax Bond	-	-	275,000	280,000	5,000	2%
5710-90	Principal 18 State Revolving Loan	-	-	-	154,574	154,574	100%
5720-XX	Interest	46,754	-	-	-	-	0%
5720-41	Interest 11 Capital Impr Bond	54,350	42,133	33,300	13,300	(20,000)	-60%
5720-44	Interest 14 Capital Impr Bond	100,475	98,642	97,124	94,250	(2,874)	-3%
5720-46	Interest 15 Capital Impr Bond	36,035	34,202	32,969	30,975	(1,994)	-6%
5720-48	Interest 16 Sales Tax Bond	33,374	30,640	28,775	25,910	(2,865)	-10%
5720-52	Interest 17 Capital Impr Bonds	47,907	66,896	63,213	57,663	(5,550)	-9%
5720-90	Interest 18 State Revolving Loan	-	-	-	31,518	31,518	100%
5730-36	Issuance/Amort Costs 14 Cap Impr	593	593	593	593	-	0%
5730-XX	Issuance / Agency fees	62,964	-	-	-	-	0%
5730-41	Agency Fees 11 Capital Impr Bond	550	550	550	550	-	0%
5730-44	Agency Fees 14 Capital Impr Bond	806	1,693	900	-	(900)	-100%
5730-46	Issuance Costs 15 Cap Impr	279	279	-	-	-	0%
5730-47	Agency Fees 15 Capital Impr Bond	403	-	810	806	(4)	0%
5730-48	Issuance/Amort Costs 16 Sales Tax	4,830	4,830	5,110	-	(5,110)	-100%
5730-49	Agency Fees 16 Capital Impr Bond	750	750	1,125	1,125	-	0%
5730-52	Iss/Amort Costs 17 Cap Impr. Bonds	44,073	15,910	15,911	-	(15,911)	-100%
<b>Total Debt Service</b>		<b>434,144</b>	<b>297,117</b>	<b>1,238,851</b>	<b>1,711,857</b>	<b>473,006</b>	<b>38%</b>
<b>Transfers &amp; Other Nonoperating</b>							
5910-00	Indirect Allocation	-	226,273	254,820	251,676	(3,144)	100%
5990-00	Bad Debts	10,371	8,159	12,000	12,000	-	0%
5990-99	Increase to Fund Reserves	1,441,010	1,131,577	-	-	-	100%
<b>Total Transfers &amp; Other Nonoper</b>		<b>1,451,381</b>	<b>1,366,009</b>	<b>266,820</b>	<b>263,676</b>	<b>(3,144)</b>	<b>-1%</b>
<b>TOTAL SEWER FUND EXPENSES</b>		<b>4,451,547</b>	<b>4,251,168</b>	<b>7,269,944</b>	<b>7,948,751</b>	<b>678,807</b>	<b>9%</b>



### Stormwater Fund Balance Summary and Trend

Fiscal Year	Revenues	Expenditures	Transfers	Fund Balance Increase / (Decrease)	Restricted Fund Balance	Unrestricted Fund Balance	Unrestricted % of Expenditures
2015	495,073	(626,060)	345,812	214,825	3,637,441	(54,644)	-8.7%
2016	504,447	(539,674)	289,749	254,521	3,893,242	(55,923)	-10.4%
2017	520,053	(663,404)	719,484	576,133	4,482,660	(69,208)	-10.4%
2018	535,738	(1,250,491)	887,157	172,404	4,708,591	(124,567)	-10.0%
Amended 2019	2,935,855	(3,884,305)	1,017,658	69,208	4,699,911	(46,679)	-1.2%
Budget 2020	537,900	(1,894,564)	1,444,184	87,520	4,740,752	(0)	0.0%





ACCT		2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>538</b>	<b>STORMWATER Revenue</b>						
	<b>Permits &amp; Fees</b>						
4324-20	Impact Fees	103,782	93,373	100,000	130,000	30,000	30%
4329-05	Permit Fee Piping	19,702	14,900	22,000	38,000	16,000	73%
4329-44	Storm Water Utility Fees	396,452	407,505	342,000	358,200	16,200	5%
4344-90	D.O.T. Hwy 390 Drainage Project	-	-	1,000,000	-	(1,000,000)	-100%
	<b>Total Permits, Fees and Services</b>	<b>519,937</b>	<b>515,778</b>	<b>1,464,000</b>	<b>526,200</b>	<b>(937,800)</b>	<b>-64%</b>
	<b>Miscellaneous Revenues</b>						
4361-00	Interest - Operating	-	4,478	4,500	1,000	(3,500)	100%
4361-01	Interest Impact Fees	117	3,730	8,800	10,700	1,900	22%
4364-00	Sale of Fixed Assets	-	11,752	-	-	-	0%
	<b>Total Miscellaneous Revenues</b>	<b>117</b>	<b>19,960</b>	<b>13,300</b>	<b>11,700</b>	<b>(1,600)</b>	<b>-12%</b>
	<b>Other Sources</b>						
4381-05	Transfer From Sanitation Fund	719,484	150,000	-	-	-	0%
4381-01	Transfer From Water Fund	-	737,157	1,017,658	1,444,184	426,526	100%
4384-00	Debt Proceeds	-	-	1,458,555	-	(1,458,555)	-100%
	<b>Total Other Sources</b>	<b>719,484</b>	<b>887,157</b>	<b>2,476,213</b>	<b>1,444,184</b>	<b>(1,032,029)</b>	<b>-42%</b>
	<b>TOTAL STORM WATER REVENUE</b>	<b>1,239,537</b>	<b>1,422,895</b>	<b>3,953,513</b>	<b>1,982,084</b>	<b>(1,971,429)</b>	<b>-50%</b>
	<b>STORMWATER Expenditures</b>						
	<b>Personnel Services</b>						
5120-00	Salaries	239,625	257,119	287,888	383,952	96,064	33%
5140-00	Overtime	171	2,210	10,000	1,000	(9,000)	-90%
5210-00	FICA & Medicare Benefit	16,417	18,375	21,369	28,807	7,438	35%
5220-00	Pension Benefit	50,456	70,013	31,400	38,663	7,263	23%
5230-00	Life & Health Insurance Benefit	29,480	46,024	54,601	77,336	22,735	42%
5240-00	Workers Compensation	14,285	16,887	12,153	16,934	4,781	39%
5240-01	Long Term Disability	-	1,662	1,835	2,592	757	41%
5260-00	OPEB	1,267	560	1,300	1,300	-	0%
	<b>Total Personnel Services</b>	<b>351,701</b>	<b>412,850</b>	<b>420,546</b>	<b>550,584</b>	<b>130,038</b>	<b>31%</b>
	<b>Operating Expenditures</b>						
5310-22	Engineering - Work Product	4,370	158,659	109,466	50,000	(59,466)	-54%
5310-43	Revenue Sufficiency Analysis	-	-	52,282	-	(52,282)	100%
5310-81	Professional Services	-	-	500	500	-	0%
5340-00	Contractual Services	-	8,323	40,000	40,000	-	100%
5400-00	Travel & Per Diem	-	-	500	500	-	0%
5400-01	Training & Certification	-	352	500	500	-	0%
5410-00	Communications	440	572	600	500	(100)	100%
5430-00	Utilities	304	349	400	400	-	0%
5440-00	Rentals & Leases	-	3,870	2,000	8,000	6,000	300%
5440-01	Uniform Rental	3,815	1,205	-	-	-	0%
5460-01	R & M Vehicles	10,331	20,062	20,000	20,000	-	0%

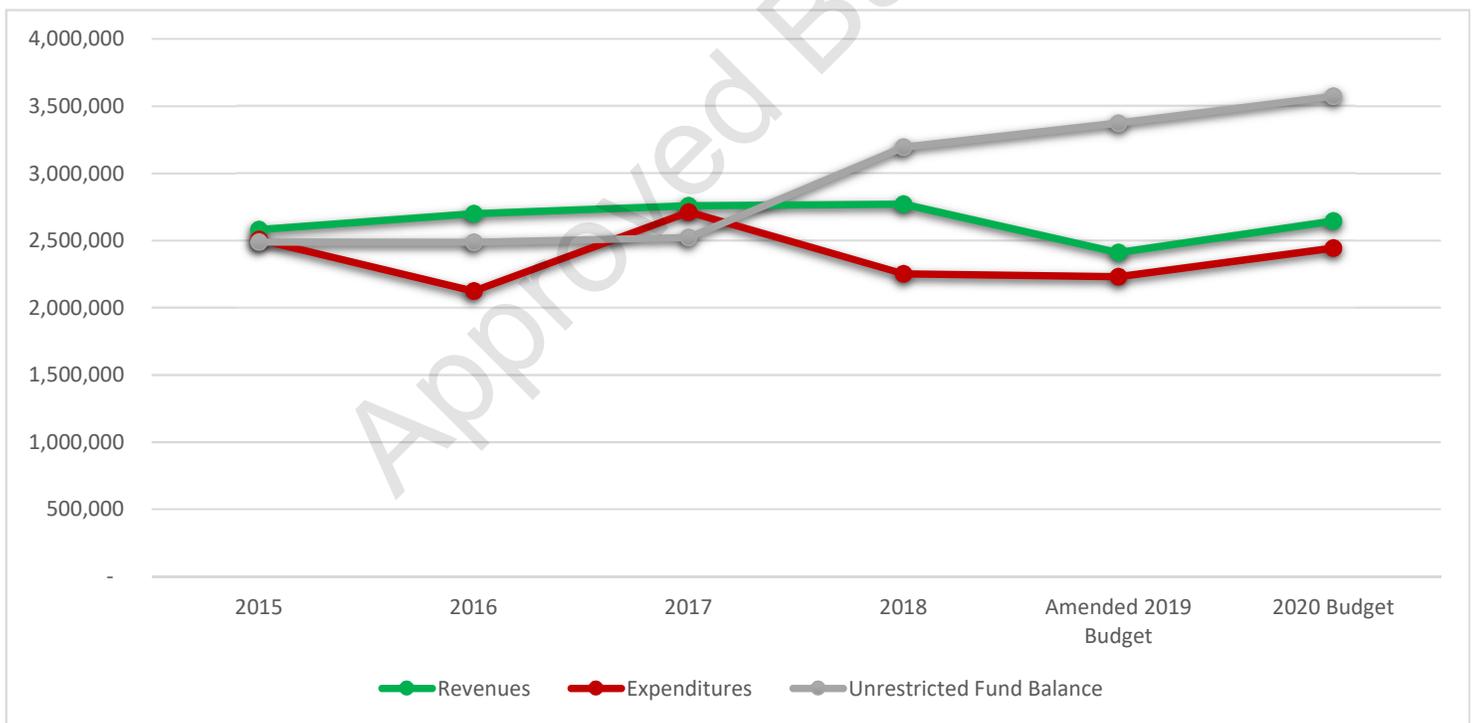


ACCT		2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
5460-03	R & M Machinery & Equipment	19,487	3,021	14,000	14,000	-	0%
5460-09	R & M Infrastructure	-	5,620	10,000	10,000	-	0%
5520-00	Supplies, Operating	69,116	67,733	50,000	60,000	10,000	20%
5522-00	Fuel	11,492	18,196	13,000	13,000	-	0%
5523-00	Uniforms		5,695	2,000	2,000		100%
5590-90	Depreciation Expense	143,941	249,005	-	-	-	0%
	<b>Total Operating Expenditures</b>	<b>263,296</b>	<b>542,663</b>	<b>315,248</b>	<b>219,400</b>	<b>(95,848)</b>	<b>-30%</b>
	<b>Capital Outlay</b>						
5630-00	Capital Outlay - Infrastructure	-	-	-	400,000	400,000	100%
5630-00-09001	Sliplining	-	-	92,989	150,000	57,011	61%
5630-00-82001	17th Street Ditch	-	-	1,458,555	-	(1,458,555)	-100%
5630-00-93201	D.O.T. Hwy 390 Drainage Project	-	-	1,000,000	-	(1,000,000)	-100%
5640-00	Equipment	-	-	59,518	18,000	(41,518)	-70%
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>2,611,062</b>	<b>568,000</b>	<b>(2,043,062)</b>	<b>-78%</b>
	<b>Debt Service</b>						
5710-13	Principal 17th Street ditch piping	-	-	108,680	89,159	(19,521)	-18%
5720-13	Interest 17th Street ditch piping	47,210	92,829	121,568	88,386	(33,182)	-27%
	<b>Total Debt Service</b>	<b>47,210</b>	<b>92,829</b>	<b>230,248</b>	<b>177,545</b>	<b>(52,703)</b>	<b>-23%</b>
	<b>Transfers &amp; Other Nonoperating</b>						
5910-00	Indirect Allocation	-	201,131	306,001	377,835	71,834	23%
5990-00	Bad Debts	1,198	1,017	1,200	1,200	-	0%
5990-99	Increase to Fund Reserves	576,133	172,404	69,208	87,520	18,312	26%
	<b>Total Transfers &amp; Nonoperating</b>	<b>577,331</b>	<b>374,552</b>	<b>376,409</b>	<b>466,555</b>	<b>90,146</b>	<b>24%</b>
<b>TOTAL STORM WATER EXPENSES</b>		<b>1,239,537</b>	<b>1,422,895</b>	<b>3,953,513</b>	<b>1,982,084</b>	<b>(1,971,429)</b>	<b>-50%</b>



### Sanitation Fund Balance Summary and Trend

Fiscal Year	Revenues	Expenditures	Transfers	Fund Balance Increase / (Decrease)	Restricted Fund Balance	Unrestricted Fund Balance	Unrestricted % of Expenditures
2015	2,581,108	(2,162,725)	(345,812)	72,571	462,585	2,489,035	99.2%
2016	2,699,330	(1,855,426)	(268,227)	575,676	1,040,005	2,487,291	117.1%
2017	2,757,685	(1,992,709)	(719,484)	45,492	1,051,479	2,521,309	93.0%
2018	2,770,682	(2,101,789)	(150,000)	518,893	894,651	3,194,190	141.9%
Amended 2019 Budget	2,410,200	(2,231,284)	-	178,916	894,651	3,373,106	151.2%
Budget 2020	2,645,800	(2,444,577)	-	201,223	894,651	3,574,329	146.2%





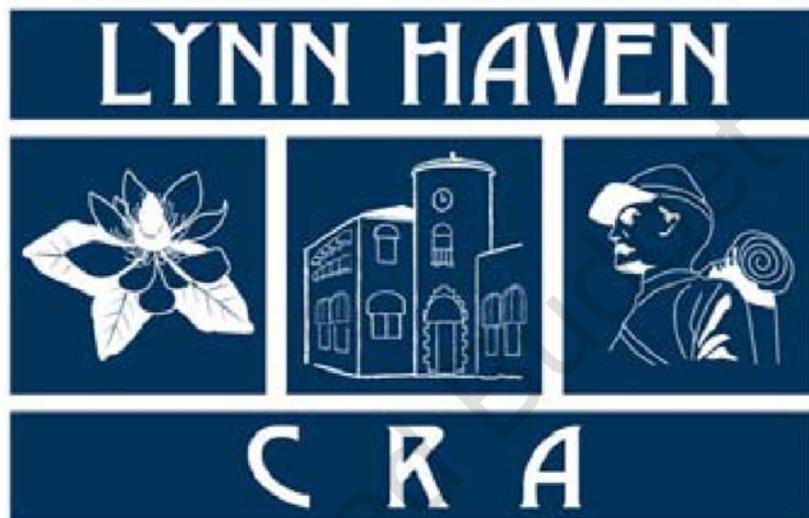
ACCT 534	SOURCE	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>SANITATION Revenue</b>							
<b>Charges For Services</b>							
4343-90	Sanitation Can Revenue	2,084,747	2,093,081	1,823,000	2,004,000	181,000	10%
4343-91	Sanitation Dumpster Revenue	623,286	557,550	512,000	570,000	58,000	11%
4343-92	Special Services Can & Trash	37,180	34,938	34,000	34,000	-	0%
4343-93	Special Services Dumpster	3,029	1,572	1,800	1,800	-	0%
<b>Total Charges For Services</b>		<b>2,748,242</b>	<b>2,687,140</b>	<b>2,370,800</b>	<b>2,609,800</b>	<b>239,000</b>	<b>10%</b>
<b>Miscellaneous Revenues</b>							
4361-00	Interest Income	9,443	22,608	39,400	36,000	(3,400)	-9%
4369-03	Insurance Settlements	-	46,634	-	-	-	-100%
<b>Total Miscellaneous Revenue</b>		<b>9,443</b>	<b>83,542</b>	<b>39,400</b>	<b>36,000</b>	<b>(3,400)</b>	<b>-9%</b>
<b>TOTAL SANITATION REVENUE</b>		<b>2,757,685</b>	<b>2,770,682</b>	<b>2,410,200</b>	<b>2,645,800</b>	<b>235,600</b>	<b>10%</b>
<b>SANITATION Expenditures</b>							
<b>Personnel Services</b>							
5120-00	Salaries	317,300	326,785	287,924	306,013	18,089	6%
5140-00	Overtime	4,940	4,632	14,000	5,500	(8,500)	-61%
5210-00	FICA & Medicare Benefit	21,005	22,268	21,273	22,350	1,077	5%
5220-00	Pension Benefit	71,319	(14,161)	48,291	40,714	(7,577)	-16%
5230-00	Life & Health Insurance Benefit	67,907	75,888	76,729	68,447	(8,282)	-11%
5240-00	Workers Compensation	16,447	20,174	14,350	12,634	(1,716)	-12%
5240-01	Long Term Disability	-	2,115	1,665	2,066	401	24%
5260-00	OPEB	1,676	869	1,700	1,700	-	0%
<b>Total Personnel Services</b>		<b>500,595</b>	<b>438,570</b>	<b>465,932</b>	<b>459,424</b>	<b>(6,508)</b>	<b>-1%</b>
<b>Operating Expenditures</b>							
5310-43	Revenue Sufficiency Analysis	-	-	17,305	-	(17,305)	-100%
5340-00	Contractual Services	103,715	97,218	20,000	20,000	-	0%
5400-01	Training & Certification	-	516	600	600	-	0%
5340-03	Tipping Fees, Garbage	367,905	408,357	530,000	500,000	(30,000)	-6%
5340-06	Commercial Garbage Contract	619,674	499,146	550,000	550,000	-	0%
5410-00	Communications	572	572	66	100	34	52%
5430-00	Utilities	113	132	120	120	-	0%
5440-01	Uniform Rental	4,598	3,002	-	-	-	0%
5460-01	R & M Vehicles	67,945	136,680	110,000	100,000	(10,000)	-9%
5460-03	R & M Machinery & Equipment	6,316	159	2,500	2,500	-	0%
5520-00	Supplies, Operating	6,724	3,653	8,000	8,000	-	0%
5522-00	Fuel	54,671	72,456	68,000	55,000	(13,000)	-19%
5523-00	Uniforms	-	7,148	2,500	2,250	(250)	-10%
5590-00	Depreciation Expense	188,713	176,790	-	-	-	0%
<b>Total Operating Expenditures</b>		<b>1,420,945</b>	<b>1,405,831</b>	<b>1,309,091</b>	<b>1,238,570</b>	<b>(70,521)</b>	<b>-5%</b>



ACCT	SOURCE	2017	2018	2019 Budget	2020	\$ Change	% Change
534		Actual	Actual	Amended	Budget	From FY19 Amended Budget	
	<b>Capital Outlay</b>						
5640-00	Equipment	-	-	20,000	20,000	-	0%
5645-00	Vehicles	-	-	-	290,000	290,000	100%
	<b>Total Capital Outlay</b>	-	-	20,000	310,000	290,000	1450%
	<b>Transfers &amp; Other Nonoperating</b>						
5910-00	Indirect Allocation	-	251,414	429,261	429,583	322	0%
5910-10	Transfer to Storm Water Fund	719,484	150,000	-	-	-	0%
5990-00	Bad Debts	6,811	5,974	7,000	7,000	-	0%
5990-02	Loss on FA Disposition	64,359	-	-	-	-	0%
5990-99	Increase to Fund Reserves	45,492	518,893	178,916	201,223	22,307	12%
	<b>Total Transfers &amp; Other Nonoper</b>	836,146	926,281	615,177	637,806	22,629	4%
	<b>TOTAL SANITATION FUND</b>	2,757,685	2,770,682	2,410,200	2,645,800	235,600	10%

Approved Budget

**City of Lynn Haven, Florida**  
**COMMUNITY REDEVELOPMENT AGENCY**  
**Fiscal Year 2019-2020**



**CRA BOARD MEMBERS**

**Margo D. Anderson, Mayor**  
**Dan Russell, Commissioner**  
**Pat Perno, Commissioner**  
**Brandon Aldridge, Commissioner**  
**Judy Tinder, Commissioner**

**CRA Director**  
**Bernd Janke**



ACCT	2017 Actual	2018 Actual	2019 Budget Amended	2020 Budget	\$ Change From FY19 Amended Budget	% Change
<b>559</b>	<b>COMMUNITY REDEVELOPMENT AGENCY Revenue</b>					
<b>Intergovernmental Revenue</b>						
4337-51	TIF - City of Lynn Haven	134,124	138,547	156,484	126,064	(30,420) -19%
4337-52	TIF - Bay County	166,249	160,638	186,130	150,800	(35,330) -19%
	<b>Total Intergovernmental Rev</b>	<b>300,373</b>	<b>299,184</b>	<b>342,614</b>	<b>276,864</b>	<b>(65,750) -19%</b>
<b>Miscellaneous Revenues</b>						
4361-00	Interest Income	3,589	4,820	5,400	5,400	- 0%
	<b>Total Miscellaneous Revenues</b>	<b>3,589</b>	<b>4,820</b>	<b>5,400</b>	<b>5,400</b>	<b>- 0%</b>
<b>Other Sources</b>						
4389-99	Use of Fund Balance	77,877	279,060	-	222,910	222,910 100%
	<b>Total Other Sources</b>	<b>77,877</b>	<b>279,060</b>	<b>-</b>	<b>222,910</b>	<b>222,910 100%</b>
	<b>TOTAL CRA REVENUE</b>	<b>381,839</b>	<b>583,064</b>	<b>348,014</b>	<b>505,174</b>	<b>157,160 45%</b>
<b>COMMUNITY REDEVELOPMENT AGENCY Expenditures</b>						
<b>Personnel Services</b>						
5120-00	Salaries	76,696	46,960	65,150	67,450	2,300 4%
5140-00	Overtime	-	-	4,000	-	(4,000) -100%
5210-00	FICA & Medicare Benefit	4,488	3,087	4,759	4,725	(34) -1%
5220-00	Pension Benefit	18,352	11,342	11,542	11,723	181 2%
5230-00	Life & Health Insurance Benefit	21,577	9,977	14,333	13,874	(459) -3%
5240-00	Workers Compensation	196	80	141	146	5 3%
5240-01	Long Term Disability	-	319	440	455	15 3%
	<b>Total Personnel Services</b>	<b>121,309</b>	<b>71,766</b>	<b>100,365</b>	<b>98,374</b>	<b>(1,991) -2%</b>
<b>Operating Expenditures</b>						
5310.45	Consulting Fees	-	-	1,000	1,000	- 0%
5310-81	Professional Services Other	62,635	3,900	10,000	25,000	15,000 150%
5400-00	Travel & Per Diem	55	607	2,000	2,500	500 25%
5400-01	Training, Certification & Functions	-	779	8,000	6,000	(2,000) -25%
5410-00	Communications	-	-	500	500	- 0%
5460-01	R & M Vehicles	-	-	2,000	2,000	- 0%
5470-00	Printing & Binding	-	-	500	500	- 0%
5490-02	Legal Notices & Filing Fees	1,029	243	1,500	1,500	- 0%
5490-10	Bank Charges	-	-	100	100	- 0%
5510-00	Supplies, Office	-	19	200	200	- 0%
5520-00	Supplies, Operating	8,466	22,568	95,000	215,000	120,000 126%
5522-00	Fuel	-	349	500	500	- 0%
5540-00	Dues/Publications/Subscriptions	1,556	1,362	2,000	2,000	- 0%
	<b>Total Operating Expenditures</b>	<b>73,741</b>	<b>29,827</b>	<b>123,300</b>	<b>256,800</b>	<b>133,500 108%</b>
<b>Capital Outlay</b>						
5630-00	Improvements	133,311	444,910	-	-	- 0%
5640-00	Capital Outlay - Equipment	5,978	1,562	-	-	- 0%
5645-00	Capital Outlay - Vehicles	-	-	-	35,000	35,000 100%
	<b>Total Capital Outlay</b>	<b>139,289</b>	<b>446,472</b>	<b>-</b>	<b>35,000</b>	<b>35,000 100%</b>
<b>Grants &amp; Aids</b>						
5820-70	Design & Construction Assistance	47,500	34,999	75,000	115,000	40,000 53%
	<b>Total Grants &amp; Aids</b>	<b>47,500</b>	<b>34,999</b>	<b>75,000</b>	<b>115,000</b>	<b>40,000 53%</b>
<b>Transfers &amp; Other Nonoperating</b>						
5990-99	Increase in Fund Balance	-	-	49,349	-	- -100%
	<b>Total Transfers &amp; Other Nonoperati</b>	<b>-</b>	<b>-</b>	<b>49,349</b>	<b>-</b>	<b>- -100%</b>
	<b>TOTAL CRA EXPENSES</b>	<b>381,839</b>	<b>583,064</b>	<b>348,014</b>	<b>505,174</b>	<b>206,509 -100%</b>