

**CITY OF DUNEDIN**  
**FY 2010 BUDGET IN BRIEF**

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Mayor Dave Eggers  
Vice-Mayor Julie Scales  
Commissioner Julie Bujalski  
Commissioner Dave Carson  
Commissioner Ron Barnette

Robert DiSpirito, City Manager

Prepared by the Budget Office

Annette Stahura CPA, Interim Finance Director & Budget Officer

Marilyn Weeks, Administrative Coordinator Finance/Budget

Cover Art – Christiana Preston, Webmaster

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The purpose of this pamphlet is to give the citizens and taxpayers of Dunedin information that they should know about the City of Dunedin's Budget. This pamphlet starts out with a description of Dunedin's government and a profile of key elements. It describes "Where the Money Comes From", "Where the Money Goes", the General Fund revenues and expenses, the Enterprise Funds revenues and expenses and comparative millage rates. The Enterprise Funds are then described as well as a description of the major capital projects budgeted for FY 2010. It concludes with total city-wide revenues by source and category, and expenditures by category and element.

**HIGHLIGHTS**

- ◆ The current operating budget for the City is \$58.3 million. The Capital budget is \$26.8 million for a grand total of \$85.1 million.
- ◆ There will be a 2.75 percent increase in Utility Fees in FY 2010 as previously approved by the City Commission.
- ◆ This budget includes an increase in Solid Waste Rates of 2.35% for residential and non-residential accounts as previously approved by the City Commission.
- ◆ The largest capital project (\$2,800,000) will be for the Dunedin Isles Retrofit project.
- ◆ The second largest capital project (\$2,300,000) will be for the Causeway Utilities project.
- ◆ The City will also spend \$5.8 million on various stormwater projects in FY 2010.

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**DESCRIPTION OF DUNEDIN CITY**  
**GOVERNMENT**

In 1899, Dunedin officially became an incorporated town and, in 1925, a city. The City contains a total area of approximately 10.0 square miles and its land is allocated as follows:

- ▲ 44 percent to residential use
- ▲ 27 percent to recreation and open space use
- ▲ 4 percent to commercial use
- ▲ 1 percent to industrial land use
- ▲ 24 percent for other uses, i.e., right-of-way, water, vacant land.

The City of Dunedin has an estimated 2008 permanent population of approximately 37,562. The 2000 U.S. Census reported the following for the City of Dunedin:

- ▲ 54% of the City's population was female and 46% male
- ▲ 17% of the population was under the age of 21, 57% was between the ages of 21 and 59, and 26% was 60 years of age or older.

Per capita income in Pinellas County has increased by 42% over the past ten years to \$33,316. The two primary employers in Dunedin are Nielsen Media Research, a television rating service and Morton Plant Mease Hospital, a medical complex. Other major employers include Coca-Cola North America (a citrus beverage manufacturer), Mease Manor, Inc. (a retirement facility), the Pinellas County School System, and the City of Dunedin.

**Five-Member Commission Elected to Govern City**

Since its incorporation as a City in 1925, Dunedin has operated under a non-partisan Commission/Manager form of Government. The Mayor and Commissioners are elected by the registered voting population of Dunedin to serve three-year terms. The elections are staggered, electing two Commissioners one year and the Mayor and two others the second year with no election on the third year.

The Commission is comprised of five elected members: a Mayor, Vice-Mayor and three Commissioners. Serving as the governing body for the City, the Commission is responsible for establishing policies, determining the Strategic Long Term Plan, approving ordinances, resolutions, and the annual budget.

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**Commissioners Serve on Other Boards**

The City Commission also functions as the Community Redevelopment Agency and establishes policies and plans related to downtown development and expansion. Individual Commissioners also serve on various boards, authorities and commissions, such as: The Area Agency on Aging, the Florida League of Cities, the Metropolitan Planning Organization, the Pinellas Planning Council, PSTA, the Tampa Bay Regional Planning Council, and Pinellas County School Board, etc.

**Role of the City Manager**

The City Manager is the Chief Executive Officer of the City. The Manager's duties are to oversee all City departments and personnel, act upon and implement the policies and directions of the Commission and prepare, present and execute the annual operating and capital budgets. The City Manager takes direction only from the City Commission and not from an individual member of the Commission. However, individual members of the Commission may request information from the City Manager or Department Heads.

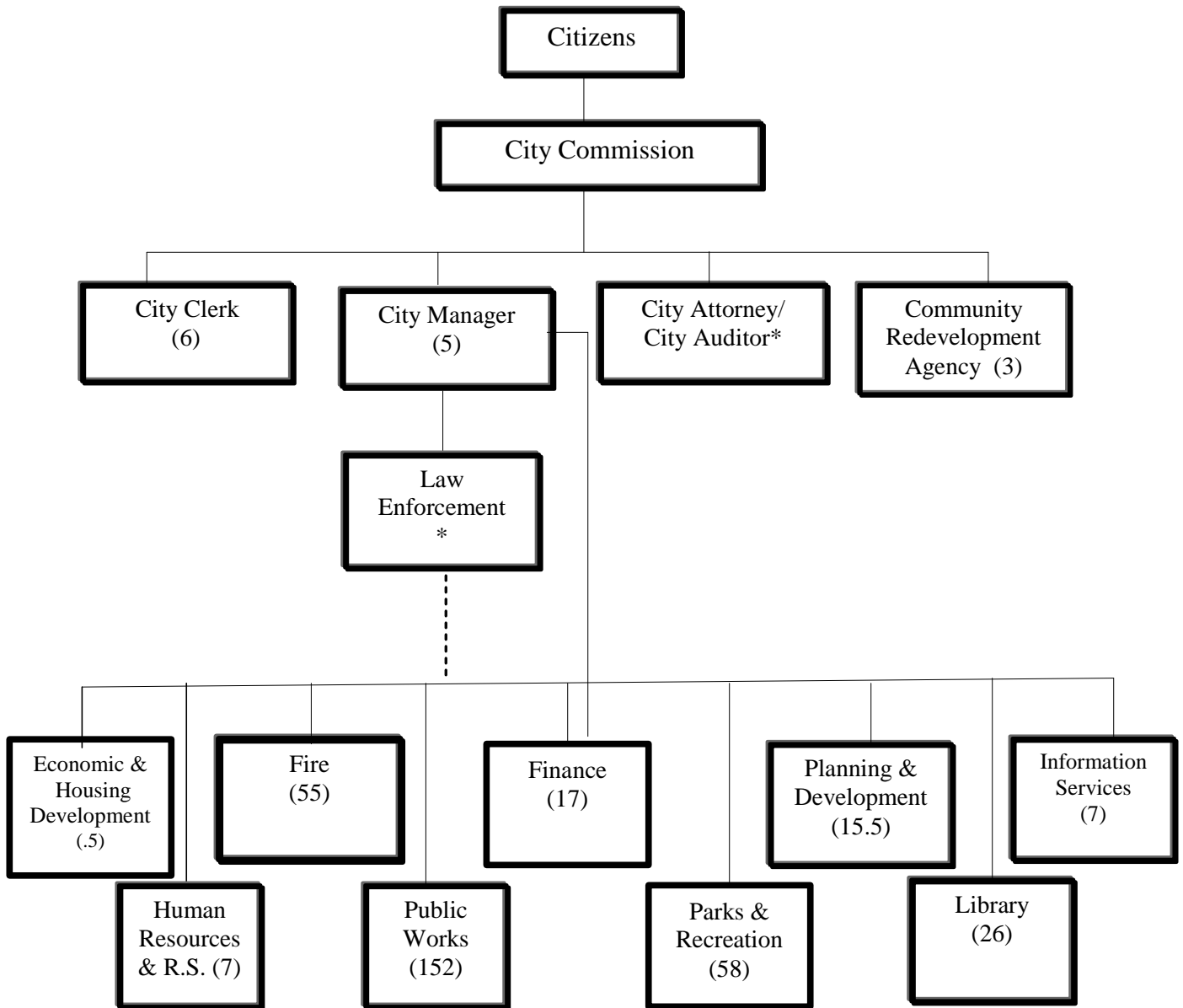
**Budget Overview FY 2010**

The FY 2010 total citywide budget is \$85,061,755 broken down as follows:

General Fund	\$30.4 million
Special Revenue Funds	2.2 million
Enterprise Funds	<u>25.7 million</u>
Total Operating Budget	58.3 million
Capital Budget	<u>26.8 million</u>
Total Operating & Capital Budget	<u>\$85.1 million</u>

*CITY OF DUNEDIN  
FY 2010 BUDGET IN BRIEF*

*City of Dunedin Organizational Chart*

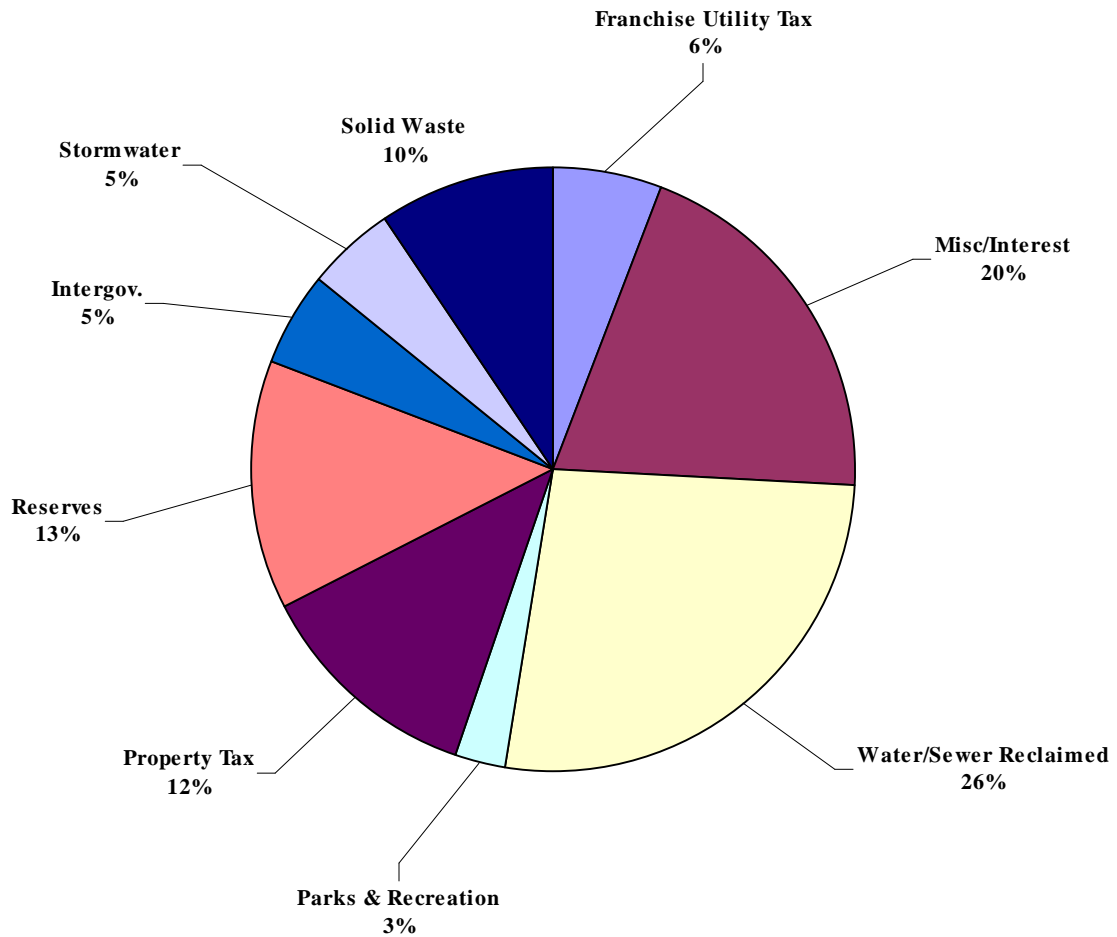


Total Authorized Staffing = 352  
Total Authorized Temporaries = 15  
\* Contractual

**CITY OF DUNEDIN  
FY 2010 BUDGET IN BRIEF**

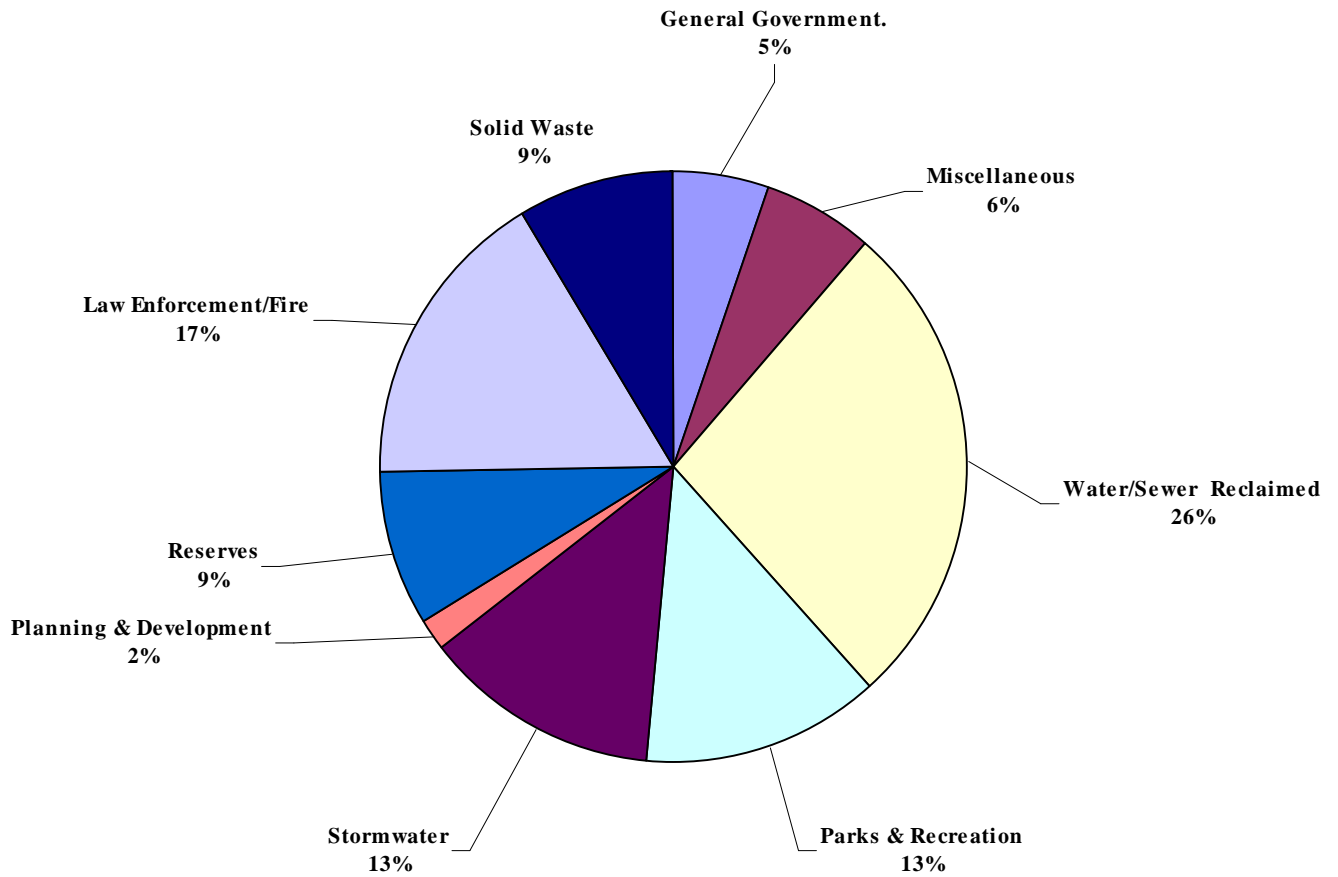
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**Where The Money Comes From  
(General Fund and Enterprise Funds \$58.3 million)**



**CITY OF DUNEDIN  
FY 2010 BUDGET IN BRIEF**

**Where the Money Goes (General Fund and Enterprise Funds \$58.3 Million)**



**CITY OF DUNEDIN**  
**FY 2010 BUDGET IN BRIEF**

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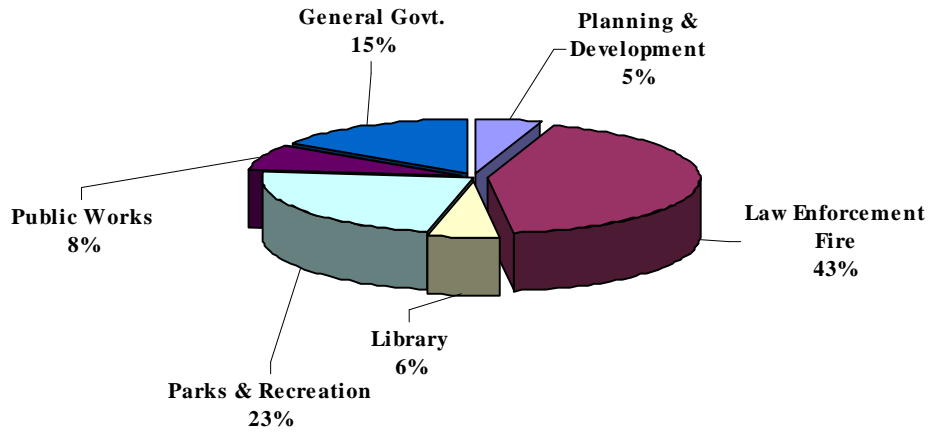
**GENERAL FUND REVENUES AND EXPENSES**

Gross Taxable Value of Property in Dunedin (12.4% lower than FY 2009) \$2,030,946,798

<b>Revenues</b>	<b>Amount (\$000)</b>	<b>Percent</b>
Beginning Cash Reserves	\$ 5,594	18%
Ad Valorem Taxes (3.5597 Millage Rate)	6,943	23%
Other Taxes (State Revenue Sharing, Simplified Communications Tax, Sales Tax, Cooperative Library)	4,603	15%
Utility Taxes	2,889	10%
Franchise Fees	2,755	9%
Other (Fire District, Court Fines, Interest)	3,475	12%
Administrative Service Charge	1,711	6%
Leisure Services Fees	1,655	5%
Licenses/Permits	669	2%
<b>Total</b>	<b>\$ 30,294</b>	<b>100%</b>

<b>Expenses</b>	<b>Amount (\$000)</b>	<b>Percent</b>
Law Enforcement by Sheriff's Office	3,987	14%
Parks & Recreation	5,586	18%
Fire	6,456	22%
General Government (Commission, City Manager, City Clerk, Finance, Administration, etc.)	3,433	11%
Library	1,352	5%
Public Works - Streets	1,900	6%
Planning and Development	1,209	4%
Economic and Housing Development	258	1%
Non-Operating	577	1%
Ending Cash Reserves	5,526	18%
<b>Total</b>	<b>\$ 30,294</b>	<b>100%</b>

## **How The Average Homeowner's Property Tax is Spent**



The City of Dunedin Property Tax for an Assessed Single Family Home of \$234,230 in Dunedin is \$656

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**City of Dunedin**  
**Millage Rate**  
**Last Ten Years**

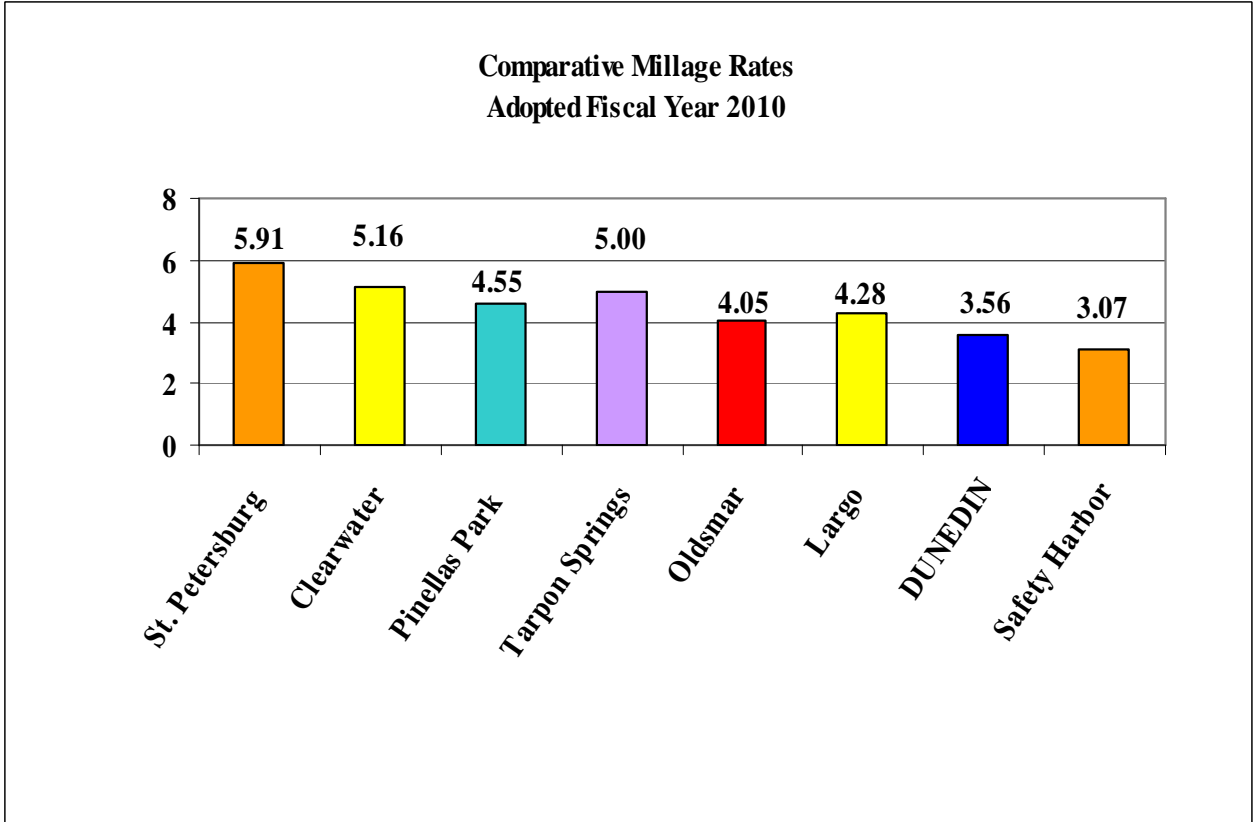
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<u>Fiscal Year</u>	<u>Actual</u>	<u>Taxable Value</u>
2001	4.117	1,239,683,120
2002	4.117	1,336,102,960
2003	4.117	1,465,153,950
2004	4.425	1,609,038,340
2005	4.425	1,760,154,140
2006	4.425	1,997,497,659
2007	4.093	2,351,009,471
2008	3.5597	2,566,487,118
2009	3.5597	2,325,882,915
2010	3.5597	2,030,946,798

**\* It should be noted that Dunedin's millage rate for FY 2010 is not only less than is was ten years ago, but considerably less than it was in FY 1995 when the rate was 5.350 mills.**

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FY 2010 BUDGET IN BRIEF**

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**CITY OF DUNEDIN**  
**FY 2010 BUDGET IN BRIEF**

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**ENTERPRISE FUNDS**

Enterprise funds, and related user fees, encompass five areas: Utilities, Solid Waste, Marina, Stormwater Utility, and the Golf Course.

Revenues generated from user fees should pay for the cost of operating these enterprises. The importance of enterprise funds is that the City is able to provide an excellent level of service relying upon user fees sufficient to keep these enterprise programs financially sound. Enterprise funds are based on the concept that people who receive the service should pay for the service.

**Utility Fund**

Provides water, sewer and reclaimed water services for City residents and some County residents. All associated costs for providing these services, such as, administration, engineering, debt service, plant operations and line maintenance are accounted for in this fund.

**Solid Waste Fund**

Provides solid waste removal services for the residents of the City. Administration, inspection, recycling, residential and commercial collections are all provided for in this fund.

**Marina**

Marina rates provide for the operation and maintenance of the City Marina.

**Stormwater Utility Fund**

Stormwater fees pay for City flood control improvements, maintenance and conveyance of stormwater for the benefit of all property, and street sweeping services.

**Golf Course Fund**

The Golf Course Fund was set up as a mechanism to accurately monitor the revenues and expenses of St. Andrews Links. The primary source of income is from course and driving range fees.

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**ENTERPRISE FUNDS CASH RESERVES**

FUND	CASH RESERVES 10/01/2009	REVENUES	EXPENSES	CASH RESERVES 9/30/2010
Utility Fund	1,112,470	15,678,735	16,057,657	733,548
Solid Waste	668,981	5,387,580	5,019,823	1,036,738
(1) Marina	15,218	478,413	463,298	30,333
Stormwater Utility	83	2,295,529	2,241,217	54,395
Golf Course	(108,813)	550,000	686,825	(245,638)

Note: Does not include capital reserves.

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**FY 2010 MAJOR CAPITAL PROJECTS**

The City of Dunedin defines major capital projects as those projects requiring budgets of \$200,000 or more. The following list describes the major capital projects for FY 2010. Note that projects with an "on-going" project cost are projects that are routine projects that are typically budgeted annually (although the dollar amount can vary.)

<b>PROJECT</b>	<b>FUNDING SOURCE</b>	<b>FY 2010 BUDGET</b>	<b>PROJECT COST</b>	<b>DESCRIPTION</b>
Municipal Services Roof Replacement	Facilities Capital Improvement Fund	250,000	250,000	Roof replacement based on 2009 Facility Assessment And Space Needs Analysis (FASNA) findings.
Pipe Rehabilitation	Stormwater Capital Improvement Fund	285,000	2,078,500	Lining of storm drain system extending life expectancy.
Lake Suemar Stormwater Pond	Stormwater Capital Improvement Fund	440,000	880,000	Re-construction of Lake Suemar to receive and treat stormwater from existing residential development, and from Channel C and Channel A. The expanded treatment facility will improve the quality of water discharged through Channel A into Cedar Creek. Project is co-funded by SWFWMD grant.
San Christopher & Bass Blvd. Filter System	Stormwater Capital Improvement Fund	450,000	450,000	Provides treatment of stormwater runoff from San Christopher Drive prior to discharge into Lake Sperry. Project is co-funded by SWFWMD grant
Dunedin Ridge Retrofit	Stormwater Capital Improvement Fund	400,000	400,000	Provides treatment of stormwater runoff from Dunedin Ridge Sub-Division. No current treatment pond exists for water quality treatment. Project is co-funded by SWFWMD grant
Dunedin Isles Retrofit	Stormwater Capital Improvement Fund	2,800,000	3,100,000	Significant construction to correct street and residential structure flooding on Greenway Ave. to Michigan Blvd. Project will also provide some water quality treatment. Project is co-funded by SWFWMD grant
Curlew Creek TMDL Response	Stormwater Capital Improvement Fund	250,000	800,000	Water Quality sampling of the Curlew Creek Watershed in preparation of 2011 TMDL process.

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<b>FY 2010 MAJOR CAPITAL PROJECTS (Continued)</b>				
<b>PROJECT</b>	<b>FUNDING SOURCE</b>	<b>FY 2010 BUDGET</b>	<b>PROJECT COST</b>	<b>DESCRIPTION</b>
Stormwater Filter System	Stormwater Capital Improvement Fund	800,000	800,000	Construction of underground stormwater filter system for the purposes of improving water quality. Project is co-funded by SWFWMD grant
Street Resurfacing	County Gas Tax	400,000	Ongoing	Annual resurfacing of designated roadways based on historical maintenance issues.
Wellfield Expansion	Water Dev. Impact Fee	150,000	Ongoing	Provide capacity/new service and additional new water supply wells, raw water mains, monitor wells and abandonment of old wells. The new water use permit provides for up to 6 new production wells, new monitoring wells and abandonment of old monitoring wells.
Water Plant Distribution Main	Water/Sewer	400,000	400,000	Installation of a redundant/back-up water supply line from the plant to the distribution system.
Water Line Upgrades	Water/Sewer	800,000	Ongoing	This provides for replacement of older water pipelines throughout the City water distribution system.
Lift Station # 15 Force Main	Water/Sewer	1,050,000	1,200,000	This provides for replacement and relocation of the existing Lift Station 15 force main from the Dunedin Country Club to the US Alternate 19 right of way.
Process Equipment	Water/Sewer	212,000	On-going	Repair and replacement of process equipment and infrastructure.
Causeway Utilities	Water/Sewer	2,300,000	2,500,000	This provides for replacement of the force main between Honeymoon Island and Lift Station 15 and for replacement of those sections of the Causeway water distribution pipeline which were not previously replaced.
Vehicle Replacement	Fleet Replacement	1,228,800	Ongoing	Vehicle/equipment replacement per established schedule.
SR580 Improvements	One Cent Sales Tax	300,000	300,000	Pedestrian refuge islands along SR580.
Pinehurst Road Reconstruction	One Cent Sales Tax	1,000,000	3,000,000	This provides for reconstruction of the existing two lane road, with new bicycles lanes, from San Christopher to Michigan.

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**TOTAL CITY**  
**REVENUES BY SOURCE**

<b>Source</b>	<b>ACTUAL FY 2007</b>	<b>ACTUAL FY 2008</b>	<b>ADOPTED FY 2009</b>	<b>ADOPTED FY 2010</b>
<b>Taxes:</b>				
Ad Valorem	9,028,457	8,514,560	7,951,268	6,943,379
Sales And Use Taxes	2,083,144	1,983,182	2,167,155	1,854,208
Franchise Taxes	2,620,165	2,476,688	2,701,335	2,778,518
Utility Services Taxes	2,610,160	2,599,115	2,808,605	2,889,215
Other Taxes	76,095	70,281	72,200	63,536
Total Taxes	16,418,021	15,643,826	15,700,563	14,528,856
Licenses and Permits	571,843	498,051	356,000	689,000
Intergovernmental Revenue	7,168,090	9,816,758	9,466,387	9,405,436
Charges for Services	24,824,802	26,184,406	26,689,666	29,375,865
Fines & Forfeitures	220,350	359,966	197,160	209,660
Miscellaneous Revenues	7,132,738	2,415,768	6,001,822	2,524,478
<b>Non-Revenues:</b>				
Admin. Service Charges	2,388,626	1,810,124	2,538,288	2,301,889
Debt Proceeds	-	-	-	-
Reserves	22,131,406	24,788,780	22,796,671	26,026,571
	24,520,032	26,598,904	25,334,959	28,328,460
Total	80,855,876	81,517,679	83,746,557	85,061,755

**PERCENTAGE OF TOTAL REVENUES:**

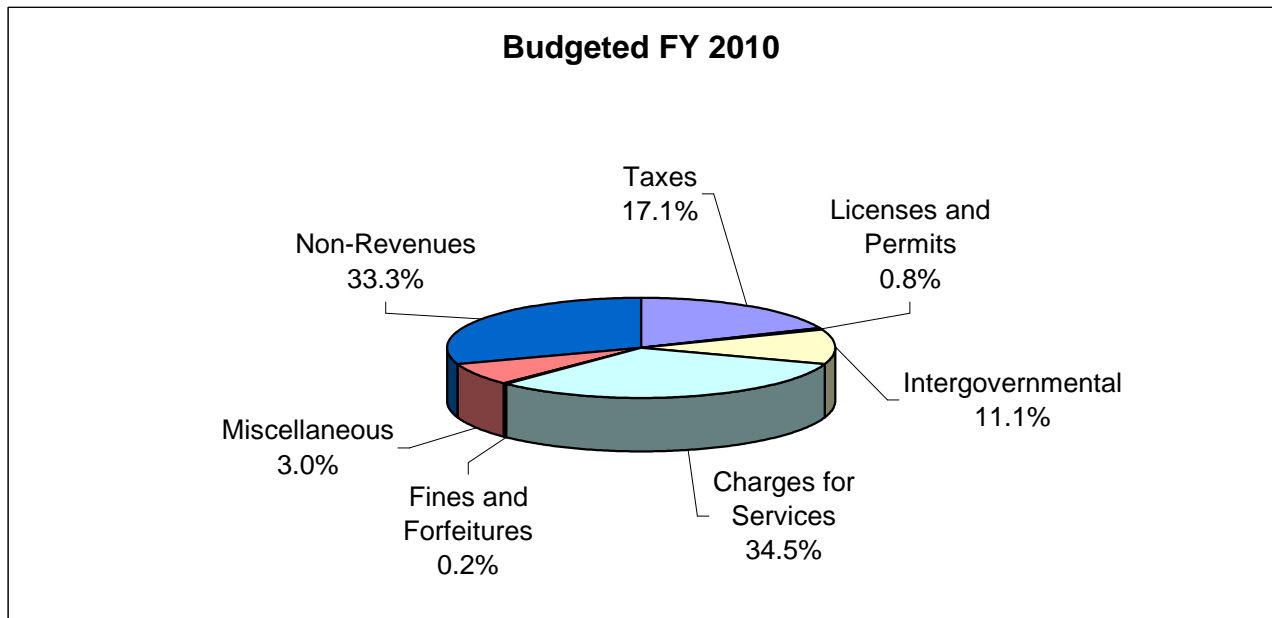
Taxes	20.3%	19.2%	18.7%	17.1%
Licenses and Permits	0.7%	0.6%	0.4%	0.8%
Intergovernmental	8.9%	12.0%	11.3%	11.1%
Charges for Services	30.6%	32.1%	31.9%	34.5%
Fines and Forfeitures	0.3%	0.4%	0.2%	0.2%
Miscellaneous	8.8%	3.0%	7.2%	3.0%
Non-Revenues	30.3%	32.6%	30.3%	33.3%
Total	100.0%	100.0%	100.0%	100.0%

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**TOTAL CITY  
REVENUES BY SOURCE**

<b>Source</b>	<b>ADPOTED FY 2009</b>	<b>ADOPTED FY 2010</b>	<b>Dollar Change</b>	<b>Percentage Change</b>
Taxes	15,700,563	14,528,856	(1,171,707)	-7.46%
Licenses and Permits	356,000	689,000	333,000	93.54%
Intergovernmental Revenue	9,466,387	9,405,436	(60,951)	-0.64%
Charges for Services	26,689,666	29,375,865	2,686,199	10.06%
Fines & Forfeitures	197,160	209,660	12,500	6.34%
Miscellaneous Revenues	6,001,822	2,524,478	(3,477,344)	-57.94%
Non-Revenues	25,334,959	28,328,460	2,993,501	11.82%
Total	<b>83,746,557</b>	<b>85,061,755</b>	<b>1,315,198</b>	<b>1.57%</b>

**PERCENTAGE OF TOTAL REVENUES:**



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**TOTAL CITY**  
**EXPENDITURES BY CATEGORY**

<b>Source</b>	<b>Actual FY 2007</b>	<b>Actual FY 2008</b>	<b>Revised FY 2009</b>	<b>Adopted FY 2010</b>
Personnel Services	23,659,912	23,767,781	24,383,150	23,711,353
Operating Expenses	27,084,479	26,596,999	28,688,257	27,705,670
Capital Outlay	6,711,504	3,012,979	5,179,851	12,371,327
Debt Service	3,741,041	4,418,066	6,419,609	5,158,890
Grants and Aid	168,063	211,367	225,700	177,030
Other	25,728	-	-	-
	<b>61,390,727</b>	<b>58,007,192</b>	<b>64,896,567</b>	<b>69,124,270</b>

**PERCENTAGE OF TOTAL REVENUES:**

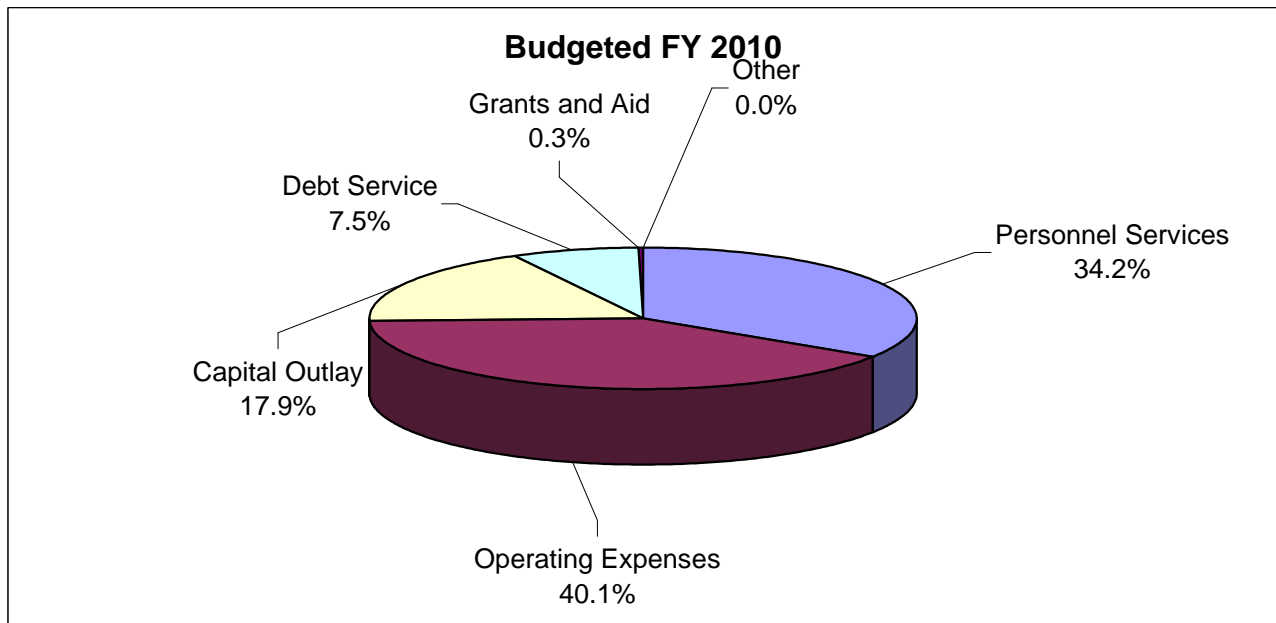
Personnel Services	38.6%	41.0%	37.6%	34.2%
Operating Expenses	44.1%	45.8%	44.2%	40.1%
Capital Outlay	10.9%	5.2%	8.0%	17.9%
Debt Service	6.1%	7.6%	9.9%	7.5%
Grants and Aid	0.3%	0.4%	0.3%	0.3%
Other	0.0%	0.0%	0.0%	0.0%
Total	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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**TOTAL CITY  
EXPENDITURES BY CATEGORY**

<b>Source</b>	<b>Adopted FY 2009</b>	<b>Adopted FY 2010</b>	<b>Dollar Change</b>	<b>Percentage Change</b>
Personnel Services	24,383,150	23,711,353	(671,797)	-2.76%
Operating Expenses	28,688,257	27,705,670	(982,587)	-3.43%
Capital Outlay	5,179,851	12,371,327	7,191,476	138.84%
Debt Service	6,419,609	5,158,890	(1,260,719)	-19.64%
Grants and Aid	225,700	177,030	(48,670)	-21.56%
Other	-	-	-	-
<b>Total</b>	<b>64,896,567</b>	<b>69,124,270</b>	<b>4,227,703</b>	<b>6.51%</b>

**PERCENTAGE OF TOTAL REVENUES:**



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TOTAL CITY					
EXPENDITURES BY CATEGORY AND ELEMENT					
Element Code		Actual FY 2007	Actual FY 2008	Adopted FY 2009	Adopted FY 2010
<b>Personnel Services</b>					
1101	Executive Salaries	906,439	1,155,321	1,353,028	1,205,962
1201	Regular Salaries	15,283,961	15,306,259	15,403,887	14,958,113
1301	Other Salaries & Wages	671,020	652,954	549,254	556,469
1401	Overtime	534,050	519,618	553,370	545,901
1501	Special Pay	194,557	246,455	253,132	255,131
	<b>Total Salaries</b>	<b>17,590,027</b>	<b>17,880,607</b>	<b>18,112,671</b>	<b>17,521,576</b>
2100	FICA	1,294,629	1,300,763	1,380,939	1,340,455
2201	Retirement Contribution	1,894,791	1,580,334	1,801,885	1,958,167
2310	Life & Health Insurance	2,181,241	2,349,843	2,337,695	2,119,643
2480	Workers' Compensation	677,650	643,665	704,960	726,512
2510	Unemployment Compensation	21,574	12,659	45,000	45,000
	<b>Total Benefits</b>	<b>6,069,885</b>	<b>5,887,264</b>	<b>6,270,479</b>	<b>6,189,777</b>
	<b>Total Personnel Services</b>	<b>23,659,912</b>	<b>23,767,871</b>	<b>24,383,150</b>	<b>23,711,353</b>
<b>Operating Expenses</b>					
3100	Professional Services	847,522	815,267	967,579	691,295
3210	Accounting & Auditing	35,000	34,250	36,000	37,000
3405	Other Contractual Services	7,565,044	7,494,622	8,171,451	7,843,048
4010	Travel & Per Diem	152,325	152,827	192,928	137,959
4110	Communication Services	370,142	333,793	319,211	315,490
4300	Utilities	2,865,769	2,633,388	3,224,620	3,490,312
4410	Rentals & Leases	3,261,268	3,232,650	3,740,161	3,306,743
4580	Insurance	4,683,222	4,509,778	3,887,242	3,361,508
4600	Repair & Maintenance	2,030,026	2,196,648	2,324,748	3,582,785
4710	Printing & Binding	74,692	134,670	82,255	63,270
4810	Promotional	188,778	137,238	164,590	170,585
4910	Other Current Charges	266,978	162,813	123,620	74,000
5110	Office Supplies	84,486	72,076	82,634	77,995
5200	Operating Supplies	2,197,160	2,096,224	2,679,153	2,213,372
5310	Road Materials	16,150	12,900	12,000	12,000
5410	Books/Pubs/Subscrip/Members	57,290	57,001	68,177	61,159
	<b>Total Operating Expenses</b>	<b>24,695,852</b>	<b>24,076,145</b>	<b>26,076,369</b>	<b>25,438,521</b>