

CITY OF DUNEDIN, FLORIDA



ADOPTED FY 2015 & PLANNED FY 2016 BUDGETS



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***CITY OF DUNEDIN, FLORIDA
FY 2015 ADOPTED & FY 2016 PLANNED BUDGETS***

CITY OFFICIALS

***Dave Eggers
Mayor***

***Julie Scales
Vice-Mayor***

***Julie Ward Bujalski
Commissioner***

***Ron Barnette
Commissioner***

***Heather Gracy
Commissioner***

***Robert DiSpirito
City Manager***

***Thomas Trask
City Attorney***

***Denise Schlegel
City Clerk***

***Karen J. Feeney
Finance Director***



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October 1, 2014

Honorable Mayor and Commission Members,

I am pleased to submit the budget for Fiscal Years (FY) 2015 and 2016, in accordance with the City of Dunedin City Charter. This budget was prepared with a combination of optimism and continued recessionary discipline. Our optimism about the future is highlighted by the estimated 6.29% increase in property values within Dunedin.

The City weathered the Great Recession primarily through cost-cutting measures, but also through the strategic use of reserves. This disciplined approach to costs is continued in the FY 2015, FY 2016 budget; however, we can no longer use reserves to assist in balancing our budgets. While increased property values are encouraging, this budget was very difficult to balance with increases in costs that were only partially offset by increases in revenues. Health insurance costs, property and casualty insurance, and electricity expenses are all increasing. The budget also includes a three percent (3%) merit increase for employees that the Commission authorized. It is the goal of management to achieve recommended reserve levels over time, while balancing the desire to keep costs to our residents low.

The chart below is a snapshot of the budget of all funds of the City, including Internal Service Funds.

Budget Summary, FY 2015 (millions \$'s)

Fund Type:	Revenues	Expenses	Net	Beg. Reserves	End. Reserves
General	\$ 24.62	\$ 24.63	\$ (0.01)	\$ 3.50	\$ 3.49
Special Revenue	\$ 5.98	\$ 7.33	\$ (1.35)	\$ 2.92	\$ 1.57
Enterprise	\$ 32.88	\$ 30.48	\$ 2.40	\$ 11.13	\$ 13.52
Capital Project	\$ 0.20	\$ 0.17	\$ 0.03	\$ -	\$ 0.03
Internal Services	\$ 12.49	\$ 13.01	\$ (0.52)	\$ 6.44	\$ 5.92
Totals	\$ 76.17	\$ 75.62	\$ 0.55	\$ 23.99	\$ 24.53

A more detailed explanation of changes is included in the Executive Summary section; however some significant features of the budget are as follows:

- No reductions in services to the public.
- No tax increases.
- This budget includes increases in rates for Stormwater and Commercial Solid Waste customers, as well as changes in the method and rates for building permits. Some Parks & Recreation fees have also been increased.

"The City of Dunedin does not discriminate on the basis of race, color, national origin, sex, religion, age, political affiliation, marital status, sexual orientation and disabled status in employment or the provision of services"

- Solid Waste includes beginning new residential pickup schedules starting on January 5th. The new pick-ups will be once per week, for all types of waste. The cost savings will allow us to avoid a residential rate increase for the next year.
- General Fund revenues, exclusive of transfers, increase 4% over projected FY 2014.
- General Fund expenditures, exclusive of transfers, increase just \$10,030 over projected FY 2014.
- The adopted budget includes a 16% increase in health insurance costs for the City and, for the first time in years, a 6% increase for employees.
- The City currently employs 344 regular, benefitted employees, with total full-time equivalents (FTEs, 2080 hours = 1 FTE), at 339.63, including City Commission. The adopted FY 2015 budget includes 339.15 FTEs, a reduction of .48 FTE's.
- Changes to fund classifications have been made, and some funds have been combined to comply with Governmental Accounting Standards Board (GASB) requirements. A listing of these changes is located in the appendix.

As a Quality of Life leader on the Gulf Coast, Dunedin continues to invest in its parks and cultural amenities, and we are committed to replacing aging facilities and infrastructure. As we move through FY 2015 and FY 2016, we will continue to look for innovative ways to finance, manage, fund and undertake projects that enhance Dunedin and make it the quality city that our residents expect. A stable tax base and tax rate that reflect the Quality of Life in our city will continue to be essential to achieve Commission priorities as outlined in the Strategic Plan, and to meet budget priorities as set at the first budget meeting of the year when goals were established.

Some of the major capital projects included in the budget are:

- Street reconstruction projects: Michigan Boulevard and San Salvador
- Replacement Municipal Services Building Annex
- Greensand filters and membrane replacement for Water treatment
- Sewer mains and various equipment for Wastewater
- Vehicle replacement of about \$2.4 million, including a Fire truck

In summary, while the FY 2015 and FY 2016 budgets are balanced, reserves are not quite at recommended levels, and we have not yet achieved the Commission goal of sustainability, i.e. sufficient revenues to cover expenses, and to allow for recommended reserves. I believe that it is important to point out to the City Commission and the public that maintaining current service levels citywide will be difficult unless we see substantial increases in revenues.

I would like to thank all the Department Directors for their cooperation in developing this budget, and the Commission for your valuable guidance. I also wish to express my appreciation to Finance Director Karen Feeney and her team for their hard work on this document, and to the resident Board of Finance for their contributions. We look forward to receiving comments from the Commission and public. Thank you for your consideration.

Sincerely,

A handwritten signature in blue ink, appearing to read "Rob DiSpirito", with a long, sweeping flourish extending to the right.

Robert DiSpirito

City Manager

cc: Department Heads
Charter Officials



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EXECUTIVE SUMMARY

This Executive Summary provides summary budget information and additional information not provided in the City Manager's letter.

Overview:

Staff faced significant challenges in creation of this budget, notably the inability to meet all recommended reserve levels and continued budgetary constraints in many areas. We are at the point where the use of reserves to balance budgets is no longer possible and further reductions will be difficult to identify, resulting in future reductions in service and/or increases in rates, fees and taxes.

Economic Outlook:

Although the economy is recovering, and the City raised its mill levy for Fiscal Year 2014, we continue to play catch up. Past due facility and infrastructure replacement will play a major role in financial planning over the next few years, as will purchases of items deferred during the last several years, such as computers, office equipment and software that are beyond their useful lives. The economic future is brighter and local statistics are promising, but revenue increases are projected to be small, and it does not appear that the increased revenues will be sufficient to cover increased costs in several funds. Enterprise funds can, and must, raise rates to cover shortages.

Changes:

This budget year many changes were made in how we classify funds. Please see the chart in the Appendix that shows how funds changed. These changes include rolling the Fine Arts Center, Dunedin Historical Society, Donations, and G. Koutsourais Funds into the General Fund. This is how these funds have been reported in the CAFR (Comprehensive Annual Financial Report) and budgetary requirements are to mimic that presentation. We have done the same with the Water and Sewer Impact Fee funds, which are now combined in the Water/Wastewater Fund budget as they have been in the CAFR.

The County Gas Tax Fund and the Penny Fund have been reclassified as Special Revenue Funds rather than Capital Funds to comply with GASB, and generally accepted governmental accounting principles. There should be no noticeable difference in these funds.

We have added an Internal Service Fund, the Information Technology Services fund, to better account for and apply costs to the various funds and departments of the City, as well as to provide for scheduled computer replacements.

We have increased the amount of projects coded to repair and maintenance, contractual services and professional services, as many of the projects budgeted to capital, in the past, should not be considered capital according to GAAP. Doing this over time distorts and increases the assets of the City.

Allocation methods for the Administrative Allocation and the Insurance Allocation, including Worker's Compensation have been updated, and we have discontinued the Engineering division allocation.

One last item is that, for the most part, we are budgeting projects in the fund where the revenue source is. This represents a departure from prior years with many transfers between funds, for the purpose of showing a project in a particular fund. Please see the Transfers page in the Budget Summary Information section.

Revenues:

For Fiscal Year 2015, total City revenues, including transfers and debt proceeds, increase \$5.8 million over FY 2014 projected revenues. Total City revenues, excluding transfers and debt service, increase \$2.5 million, or 3.8%, for Fiscal Year 2015 over projected Fiscal Year 2014.

The adopted budget includes no tax increase; however some rates and fees are increased. The Stormwater rate per ERU increases from \$9.30 to \$9.72. Commercial Solid Waste rates increase 5%. The Solid Waste Fund is budgeted to introduce once a week pickups beginning in January, with no rate increase. Absent this change, customers would see a substantial rate increase for Solid Waste.

Appraised values in the City increased 6.29% over the prior year's adjusted value. This is expected to provide an additional \$373,000 to the City (both General and CRA Funds), in ad valorem taxes in the upcoming year. Please see the chart at the end of this letter related to property taxes. For Fiscal Year 2015, total revenues in the General Fund decrease \$192,411 or

1% over projected FY 2014, inclusive of the \$300,000 transfer in from the Risk Safety Fund. Exclusive of transfers, General Fund revenues increase \$916,196 or 4% over projected FY 2014.

Building permits are expected to increase in Fiscal Year 2015 due to specific anticipated projects as well as a change in the fee calculation method. Based on meetings with a small contractor focus group, and additional research into large commercial projects, we have made adjustments to pricing. We would like to move to a valuation based permit system and this proposed budget reflects those revenues.

In special revenue funds, we are projecting an increase in some impact fee revenue in Fiscal Year 2016 due to expected project development. Most notably, the Parks Impact Fee is \$141,000. Other special revenues remain mostly unchanged.

The borrowing for Stormwater capital projects, originally scheduled for late in Fiscal Year 2014, will now be in early Fiscal Year 2015, and the amount has been increased to just over \$6 million from just over \$3 million. The increase in borrowing is due to a transfer out to the Solid Waste fund of \$598,300, and revisions to capital projects. This one-time transfer of \$598,300 is to “reverse” a transfer made in Fiscal Year 2011, and is not an interfund loan. The borrowing is entirely for capital projects.

Expenses:

Personnel –

- Wages include a 3% merit increase for both Fiscal Years 2015 and 2016. Salaries and benefits total \$23.8 million for FY 2015, or a 2% increase over FY 2014. This is possible due to lower pay rates for new employees who are replacing retiring employees, and adjusted Worker’s Compensation rates.
- FTE’s decrease by 0.48 beginning in FY 2015, mainly due to attrition in the Solid Waste Fund of three positions. FTE’s in the City of Dunedin do not include temporary employees. The FTE count shown in the Payplan tab includes regular full-time and part-time employees with some level of benefits. Proposed FTE’s for FY 2015 are 339.15, inclusive of Commissioners.
- Health Insurance increases 16% for the City and 6% for Employees. This is due to increases in costs, claims, and no increase last year.

Budget Balancing

Balancing the Fiscal Year 2015 Adopted Budget and complying with the Commission approved budget strategies, has once again required the use of one-time revenue sources, including use of reserves. Even with the approved tax increase, and increases in appraised values and other projected revenue increases, many other strategies were employed to balance the budget.

Some of the strategies employed to balance the General Fund budget were:

- (1) Transfer from the Risk Safety Fund to the General Fund in the amount of \$300,000 in FY 2015.
- (2) Increased Administrative Allocation revenue in the General Fund of \$130,889.
- (3) Recalculation of all Insurance and Worker’s Compensation costs. This decreased Workers Compensation costs in the General Fund by \$363,000.
- (4) Reductions in the Facilities Services Fund to keep costs low across all funds.

Other Budget and Document Information

Fund Balance/Reserves:

In this document we refer to beginning and ending reserves. Reserves refer to Unassigned Fund Balance in Governmental Funds and to Working Capital in Proprietary Funds.

One Year Budget/Two Year Presentation:

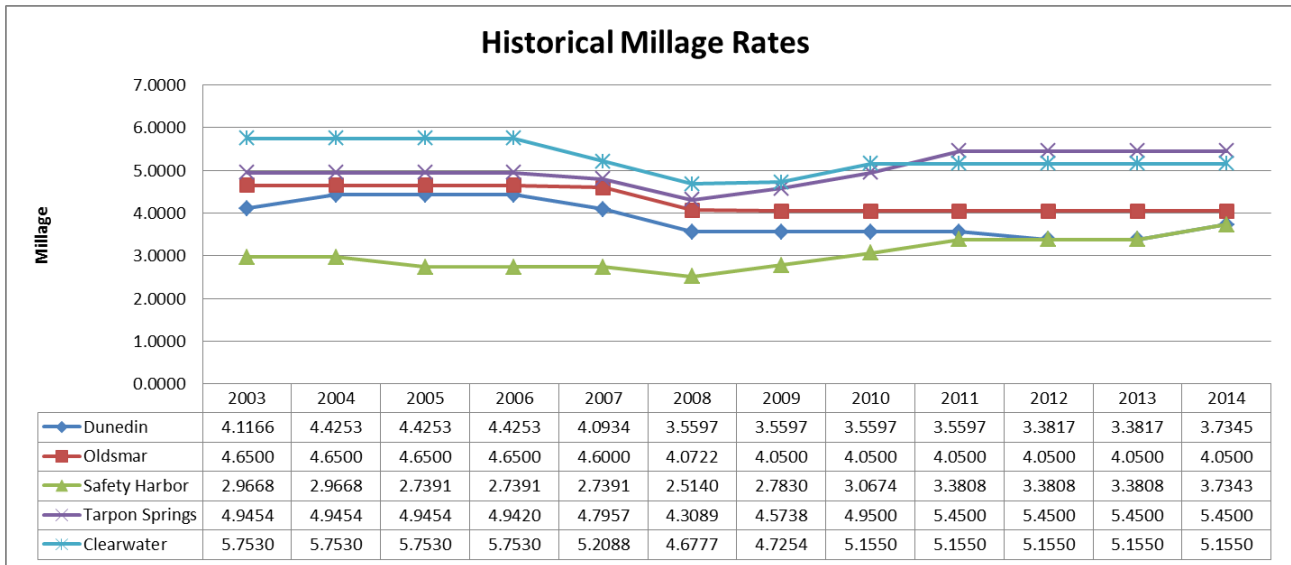
A two-year budget is being presented, with Fiscal Year 2015 to be adopted and Fiscal Year 2016 to be accepted as a planned budget. We currently plan to update Fiscal Year 2016 during the budget process next year. In Fiscal Year 2017 we will start a new two-year budget process again.

Performance Measures:

The budget as presented does not include performance measure information.

Heading:

The column heading for Fiscal Year 2014 is “Projected” in this document. The projected column includes budgetary changes to be made in Fiscal Year 2014.

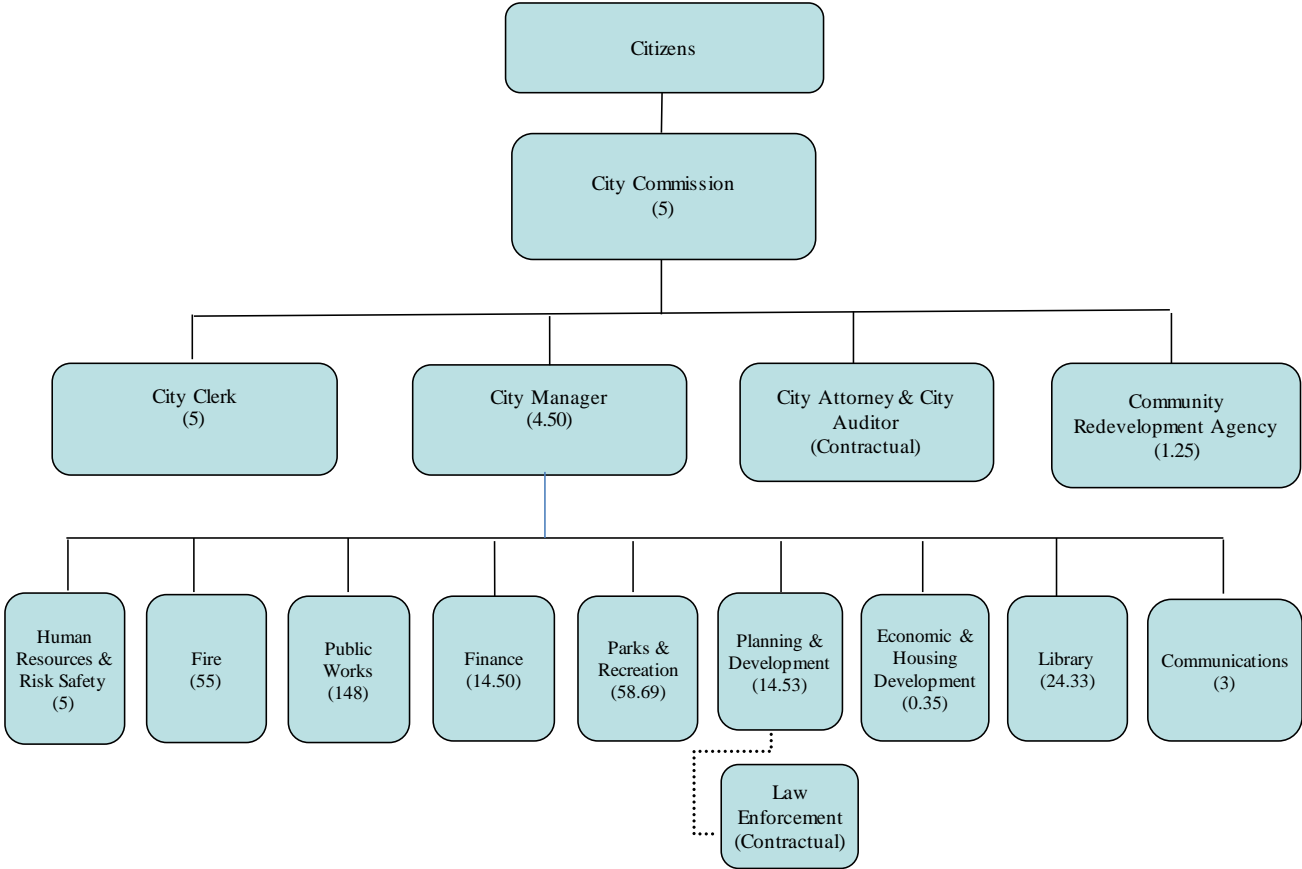


PROPERTY TAX REVENUES FIFTEEN YEARS

Fiscal Year	Millage Rate	Taxable Value	Calculated Revenue	Actual Revenue ¹	% Collected
2000	4.1166	1,160,093,280	4,775,640	4,591,639	96.15%
2001	4.1166	1,239,683,120	5,103,280	4,894,100	95.90%
2002	4.1166	1,336,102,960	5,500,201	5,256,977	95.58%
2003	4.1166	1,462,872,650	6,022,062	5,797,323	96.27%
2004	4.4253	1,607,701,960	7,114,563	6,777,705	95.27%
2005	4.4253	1,760,154,140	7,789,210	7,316,322	93.93%
2006	4.4253	1,997,468,859	8,839,399	8,355,697	94.53%
2007	4.0934	2,344,929,424	9,598,734	9,028,457	94.06%
2008	3.5597	2,553,134,902	9,088,394	8,514,360	93.68%
2009	3.5597	2,318,716,068	8,253,934	7,754,948	93.95%
2010	3.5597	2,023,627,504	7,203,507	6,784,052	94.18%
2011	3.5597	1,827,408,488	6,505,026	6,126,579	94.18%
2012	3.3817	1,771,816,194	5,991,751	5,723,400	95.52%
2013	3.3817	1,719,145,488	5,813,634	5,403,353	92.94%
2014	3.7345	1,763,576,807	6,586,078	6,174,898 ²	93.76%
2015	3.7345	1,865,772,663	6,967,728		

Notes: 1. Only includes General Fund revenue.
2. Year-to-date revenue at 9/15/2014.

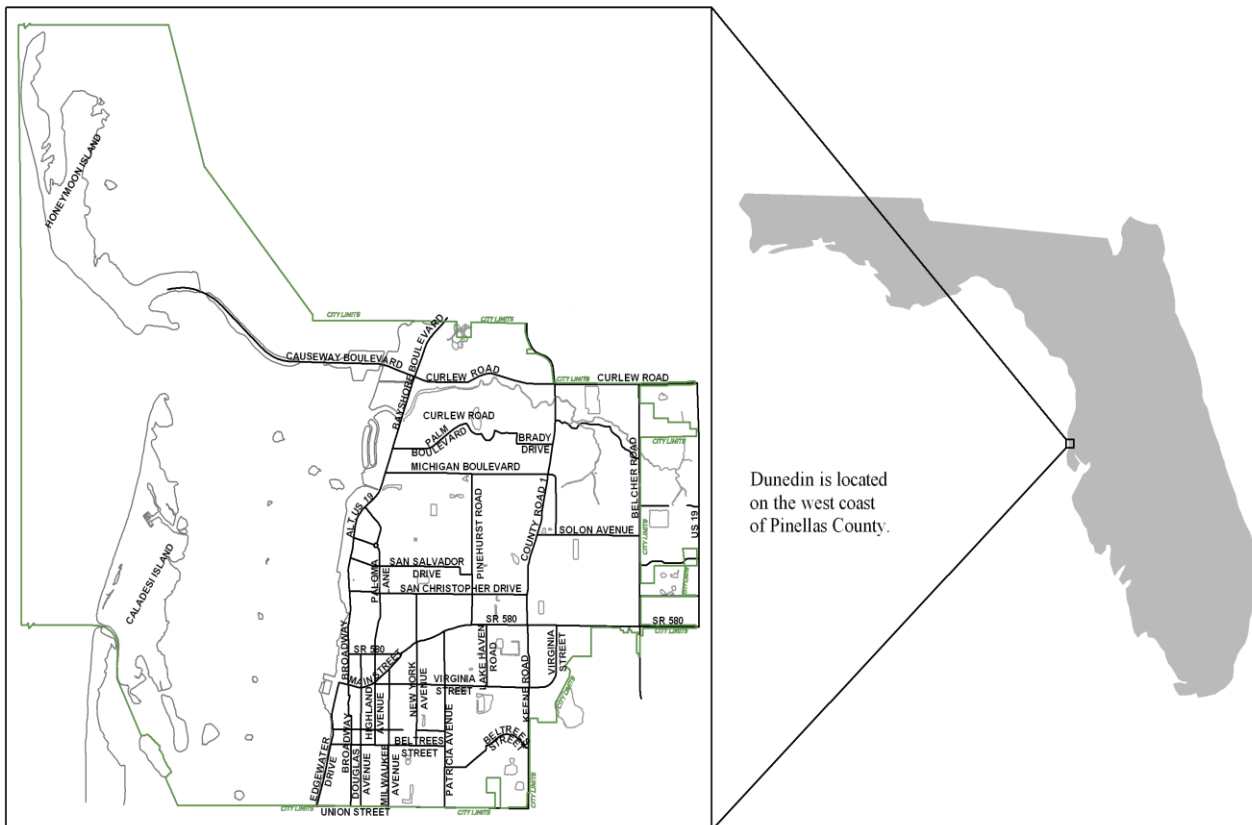
Adopted FY 2015 Organization Chart with Full Time Equivalents (FTEs)



Total authorized FTEs = 339.15

COMMUNITY PROFILE

Located in Pinellas County, Dunedin lies on the Central West Coast of Florida, 25 miles west of Tampa and is bordered on the north by Palm Harbor, on the south and east by Clearwater, and on the west by the Gulf of Mexico. Dunedin enjoys almost four miles of picturesque waterfront overlooking the Gulf of Mexico, St. Joseph's Sound and the barrier islands including Clearwater Beach, Caladesi Island and Honeymoon Island.



The History of Dunedin, Florida

“Delightful” Dunedin’s village-like atmosphere and a relaxed lifestyle has lured people for decades from around the world. Enjoying the natural wooded and subtropical setting and picturesque waterfront, Dunedin sits on Central Florida’s west coast, in the heart of Pinellas County’s Suncoast. It is also one of the few open waterfront communities from Sarasota to Cedar Key where buildings do not obscure the view.

It may be the world's healthiest climate and the year-round outdoor fun that brings visitors to Dunedin, but it is Dunedin's village quaintness coupled with its progressive vision and masterful planning that keeps them here. It is not surprising that many seasonal visitors elect to stay once they discover Dunedin is without the trappings and congestion of most Florida resort towns.

Dunedin reflects the rich American and Scottish heritage of its founding fathers. This charming village-like town has the distinction of being the oldest town south of Cedar Key. Early in its history, thanks to a dock built to accommodate schooners and sloops and the ingenuity of pioneers from as near as Georgia and as far as Scotland, Dunedin became one of Florida's chief seaport and trading centers. At one time Dunedin had the largest fleet of sailing vessels in Florida. Early settlers were primarily cotton and citrus growers, and it is hard to envision that most of what is now downtown was once a big cotton field.

The first land deed was recorded in 1852 by Richard L. Garrison, only seven years after Florida became a state. Although it was George L. Jones who put up a sign over his General Store in 1870 that read "Jonesboro", a petition in 1882 by two Scottish merchants, J. O. Douglas and James Somerville officially named the Post Office, then the town itself, Dunedin. The town became incorporated in 1899.

Dunedin is proud of its "firsts":

- The amphibious tractor, the Alligator, assembled in Dunedin and used in World War II, played a decisive role in the Pacific phase of the War.
- Frozen orange juice concentrate originated in Dunedin.
- The Pram sailboat racer originated in Dunedin.
- Dunedin was the first home of the prestigious Professional Golfers Association (PGA).
- The first radio signals from Pinellas County were sent from Dunedin.
- The oldest continuous garden club on Florida's west coast is the Dunedin Garden Club.
- Dunedin became recognized the first Purple Heart City in America.

The historic Orange Belt Railroad Depot on Main Street is home to the Dunedin Historical Society and Museum plus the Orange Belt Quilt Club. The Society works hard to collect area artifacts and preserve buildings that are pertinent to Dunedin's past. Through their efforts, the Douglas home and Andrews Memorial Chapel have been put on the National Register of Historic Sites.

Dunedin's quality of life is linked to its appreciation of its diverse and colorful past, and to the country that helped shape its future, Scotland. In commemoration of its ancestral ties, Dunedin has chosen Stirling, Scotland, and Summerside, Prince Edward Island as its sister cities. In 2014, Dunedin celebrated its 50th anniversary of our sister city relationship with Stirling, Scotland.

COMPREHENSIVE PLANNING

GROWTH MANAGEMENT AND CAPITAL IMPROVEMENTS

The comprehensive plan, originally adopted in October of 1989, is a 20-year policy document which addresses physical development and the provision of municipal services. The plan can be thought of as a road map to the enhancement of Dunedin’s quality of life. In 2008, an updated comprehensive plan was adopted. Dunedin 2025 - The Comprehensive Plan replaced the original plan. Although most of the policies set forth in the previous update were retained, some were deleted due to completion of certain tasks and others were added due to changes in existing conditions or changes in state or regional requirements.

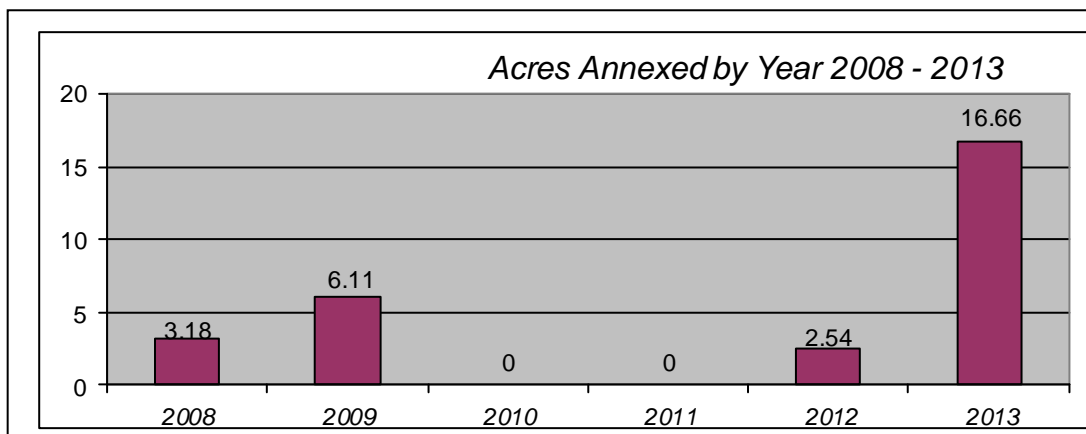
The most important concept growing out of the comprehensive plan is that of Concurrency Management: If services and facilities are not available concurrently with new development or redevelopment, then this growth cannot be allowed. The acquisition or improvement of these facilities and services is a direct outgrowth of the comprehensive plan’s Capital Improvements Element (CIE). This element sets down those improvements deemed necessary to meet the demands of Dunedin’s citizens over the next 20 years. Each year during Capital Improvement Program (CIP) preparation the comprehensive plan’s CIE is examined. Based on project time frames, department and city priorities and fiscal availability, projects within the CIE are placed into the CIP. In this way, facilities and services necessary to support the anticipated growth as identified in the comprehensive plan are ensured.

LAND USE TRENDS

ANNEXATIONS

Calendar year 2013 brought five annexations into the City of Dunedin. The table below summarizes the annexation activity in 2013, and graph shows the trends over the last five years.

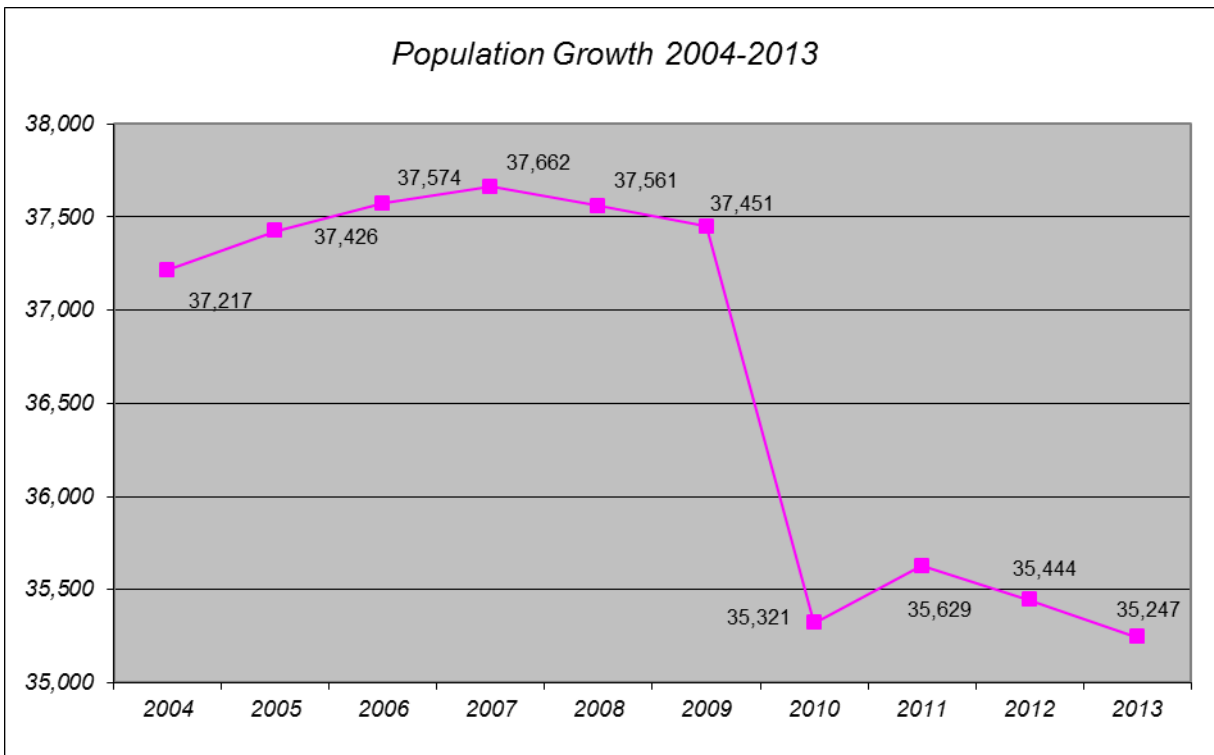
SUMMARY OF ANNEXATIONS IN 2013			
Number of Cases	Number of Acres Annexed	Estimated Population	Existing Land Use
5	16.66	4	Residential Urban Commercial General Transportation/Utility



POPULATION

U. S. Census Bureau facts showed a population estimate of 35,247 for 2013 and reported the following statistics for the City of Dunedin:

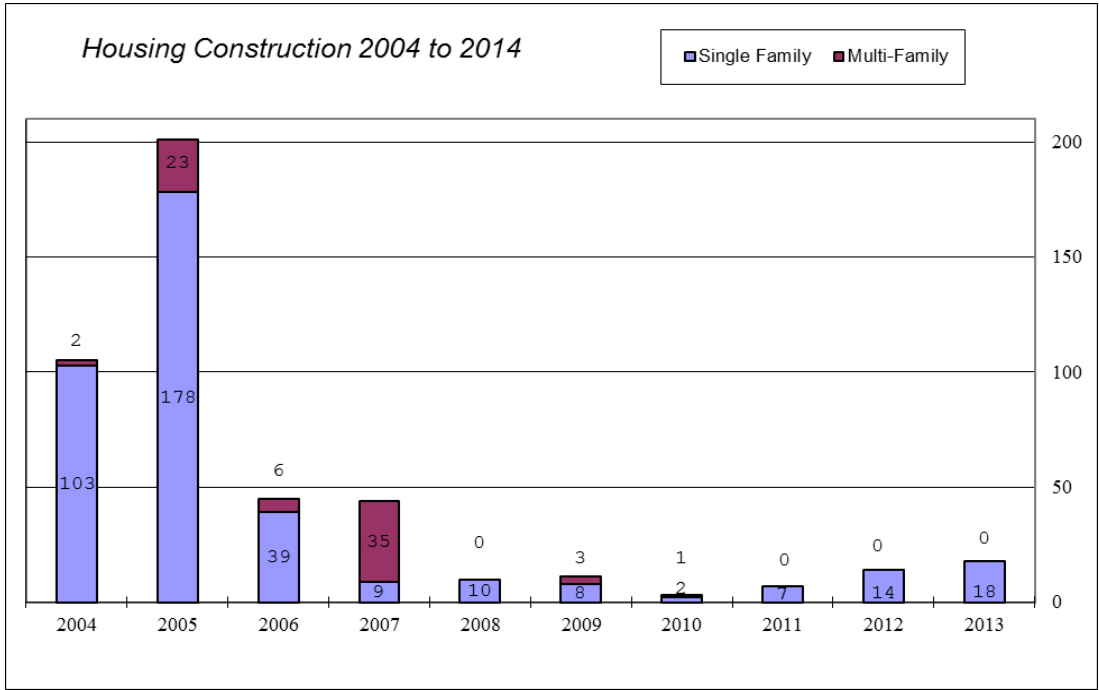
- ✓ 53.6% of the City’s population was female and 46.4% was male.
- ✓ 91.1% White, 6.7% Hispanic, 3.4% Black, 1.6% Other race, and 1.9% reported two or more races.
- ✓ 15.4% of population were under the age of 20, 54.3% were between 20 and 64 years, and 30.3% were 65 years and older.



Source: Pinellas County Economic Development

HOUSING TRENDS AND DESCRIPTIVE STATISTICS

The chart on the next page illustrates the housing construction activity in Dunedin from January 1, 2004 to December 31, 2013. During calendar year 2013, permits for construction were issued for 18 single family units (both detached and attached). No new mobile home units have received certificates of occupancy from the City in the last ten years because mobile home parks are essentially built out and cannot be expanded; any new mobile homes are thus considered replacements. U. S. Census Bureau information lists 21,113 housing units in Dunedin, with the average home value estimated at \$170,500.



ECONOMIC TRENDS

SUMMARY OF LOCAL ECONOMY

The economy of Dunedin is primarily dependent upon tourism, services, and retirement living. The City mainly consists of residential land uses and recreational land uses. Industrial and commercial land uses comprise a very small area of the City’s land area. Large employers include Mease Dunedin Hospital, Mease Manor, Inc. (a retirement facility), the City of Dunedin, the Pinellas County School System (education), and Coca-Cola North America (a citrus beverage manufacturer). The service industry (banking, retail, personal services, etc.) has risen significantly to meet the demands of the area’s population. New to Dunedin is the relocation of Achieva Credit Union’s corporate headquarters in Fall 2013.

In December of 2013, unemployment in the State of Florida was 5.9% and Pinellas County was 5.7%. The December unemployment rate in Pinellas County was the lowest since May 2008. The retirement population continues to influence the local economy. Almost a third (30.3%) of Dunedin’s residents were age 65 years of age and older in 2012. Dunedin has many retirement homes, condominiums and apartment complexes that accommodate retirees.

MAJOR INDUSTRIES AFFECTING THE LOCAL ECONOMY

Total employment for the largest employers in Dunedin has increased slightly for most from previous years. The table on the next page shows the changes in employment of the major employers in Dunedin, and includes the addition of Achieva Credit Union, with their corporate headquarters and a branch on Virginia Street.

EMPLOYMENT TRENDS FOR LARGE EMPLOYERS IN DUNEDIN			
<i>2013-2014</i>			
Name Of Employer – Type	Number of Employees		
	2013	2014	Percent (%) Change
Pinellas County School System- Education	573	618	+ 7.9%
Mease Dunedin Hospital – Medical	513	563	+9.8%
City of Dunedin – Government	360	392	+8.9%
Publix Supermarkets (2 stores)	354	370	+4.5%
Mease Manor – Housing	381	300	-21.3%
Coca-Cola North America – Industrial	200	168	-16%
Achieva Credit Union – Banking	N/A	169	N/A

FUTURE ECONOMIC OUTLOOK

Dunedin and the Tampa Bay metropolitan area will continue to remain attractive to retirees and families relocating to Florida. Relatively affordable housing, low taxes, access to natural amenities and man-made attractions, and semi-tropical weather will continue to attract newcomers. Pinellas County’s unemployment rate was at 5.7% in December 2013, which is the lowest since 2008.

COMMUNITY REDEVELOPMENT DISTRICT

Because the downtown area is one of the older parts of Dunedin, it has a certain character and identity. The mixed-use environment is very conducive to the encouragement of both residential and non-residential development, the former supplying workers and patrons and the latter providing jobs, products and services. What emerges is the presence of a “downtown community”. Due to the fact that a very small percentage of the City’s land area is industrial and commercial, and the City is nearing physical build out, a Community Redevelopment Agency (CRA) District was established that encompasses all of Downtown Dunedin (217 acres).

The City’s Downtown area receives numerous favorable comments on its planning and designing of a sustainable Downtown that utilizes tax increment financing (TIF) to fund capital improvements and incentive programs that can allow an excellent quality of life. With the approval of extension of the TIF through 2033, Dunedin will continue utilization of both Pinellas County and City ad valorem funds. The CRA Mission is to pursue redevelopment and revitalization; promote the downtown by encouraging and implementing activities that spurs economic growth and tourism, and preserve the viability and livability of the CRA District.

Downtown Dunedin is recognized as a vibrant Main Street City offering quaint retail shops, art galleries, antiques and restaurants, with the Pinellas Recreational Trail running through the heart of downtown. Downtown Dunedin has an active merchants association that works with the City to sponsor many events that bring many residents and visitors to this area. Events such as Mardi Gras, Dunedin Wines the Blues, and Arts and Crafts Festivals continue to generate interest in this Redevelopment District.

STATISTICAL DEMOGRAPHICS

Date of Incorporation – June 1, 1899
 Form of Government – Commission/City Manager

<u>Area (acres)</u>	
2013	6,637.15
2012	6,620.49
2011	6,617.95
2010	6,617.95
2005	6,600.56
2000	6,484.96
<u>Land Use (%)</u>	
Residential	45%
Rec/Open Space	29%
Right of Way	16%
Public/Semi-public	5%
Commercial/Service	4%
Vacant	2%
Major Water Bodies	1%
Industrial	1%
<u>Climate</u>	
Average minimum temp	60.4F
Average maximum temp	82.2F
<u>Race Composition</u>	
White	91.1%
Hispanic or Latino	6.7%
Black or African American	3.4%
Other	1.6%
Two or more races*	1.9%
*Individuals can list more than one race on the Census form.	
<u>Educational Attainment</u>	
High School or higher	90.4%
Bachelor's Degree	26.6%
Local Retail Sales Tax	7.0%
Property Tax	3.7345 mills

<u>Population</u>		
2013	35,247	
2012	35,444	
2011	35,629	
2010	35,321	
2000	35,691	
1990	34,012	
1980	30,203	
1970	17,639	
1960	8,444	
1950	3,202	
1940	1,758	
1930	1,350	
1920	642	
1910	256	
1900	113	
<u>Age Composition</u>		
Under 20 years	15.4%	
20-64 years	54.3%	
65+ years	30.3%	
<u>Per Capita Income</u>		
Average household (persons)	\$27,356 1.98	
<u>Gender Composition %</u>		
Female	53.6%	
Male	46.4%	
<u>Building Permits</u>		
2013	6,724	\$57,554,266
2012	5,773	\$46,573,840
2011	4,501	\$46,038,049
2010	4,683	\$35,278,097
2009	4,294	\$34,960,242
2008	4,150	\$32,710,414
2007	4,425	\$62,082,000
2006	5,948	\$60,917,348
2005	8,460	\$82,292,236
2004	6,996	\$46,377,597



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BUDGET PROCESS

1. Policy Development

Early in the fiscal year, Commission meets to provide guidance to staff regarding the upcoming budget. This year, the first meeting was on March 11, 2014 with a follow-up meeting on May 7th.

2. Departmental Budget Preparation

The budget package was developed and distributed on March 12th, with all budget requests to be turned in prior to April 4th. This packet included guidance from the March 11th Commission Workshop. Each individual department prepares a proposed budget comprised of the following:

- a. Department Mission Statement
- b. Current Services Summary
- c. Budget Highlights, Service Changes and Proposed Efficiencies
- d. Department Expenditure Summary
- e. FY 2014 Goals and Objectives Update
- f. FY 2015 Goals and Objectives

This information is reviewed by the Finance Department for accuracy and proper form.

3. Revenue Forecasting and Fixed Cost Projections

Each department completed revenue forecasts for their revenue lines. Forecasts were based on anticipated rate increases, historic trends, and revenue estimates from outside agencies/vendors. The Finance Department completed the tax revenue forecasts using much the same methods. Revenue assumptions are outlined with each fund.

Fixed costs projections are prepared by the Finance Department. These include such items as personnel, insurance, utilities and electricity, as well as various cost allocations and debt service payments.

4. Budget Review and Adoption

- After all department budget requests have been reviewed, a draft budget document is completed and distributed to all Department Heads for final review.
- A preliminary draft of the proposed budget is presented to the Board of Finance for review. This year the preliminary draft was sent to the Board on May 2nd.
- During the month of May the Board of Finance Budget Sub-Committee meets with each Department to review their proposed budgets and make any recommendations as necessary. The Personnel Review Board reviews the Proposed Budget and Pay Plan.
- The proposed budget is completed in late June and will be presented to the City Commission on June 20st.
- During the month of July budget workshops are held with the City Commission to review the proposed budgets of all City departments and divisions for the fiscal year commencing October 1.

- On July 24th :
 1. The City Commission adopts a tentative Form DR-420 “Certification of Taxable Value”
 2. Form DR-420TIF “Tax Increment Adjustment Worksheet”
 3. Form DR-420MM-P “Maximum Millage Levy Calculation-Preliminary Disclosure”
- On August 18th the Property Appraiser mails TRIM Notices to residents.
- Two public hearings are held in conjunction with Commission meetings:
 1. The first Budget Public Hearing will be September 18th at 6:30 P.M. This public hearing was held to receive public comment on the budget and to adopt a tentative millage and budget.
 2. The second Budget Public Hearing will be September 25th at 6:30 P.M. This public hearing was held to adopt a final millage and budget. The adopted budget will be integrated into the accounting software system effective October 1.
- The City Code requires a majority affirmative vote of the City Commission to adopt the budget, which prior to October 1, is legally enacted through passage of a resolution.

5. Budget Implementation and Adjustment

Throughout the year, as adjustments become necessary, budget amendment resolutions are taken to the Commission for approval.

6. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All City of Dunedin governmental funds, Expendable Trust and Agency Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is that principal and interest on general long-term debt is recognized when due.

All proprietary funds and Non-expendable Trust and Pension Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are incurred. Unbilled water, sewer and refuse receivables are recorded at year-end.

7. Basis of Budgeting

The City budgets the General Fund, Special Revenue Funds, and Capital Project Funds using the modified accrual basis of accounting. Under this method, revenues (income) are recognized in the period they become measurable and available to finance expenditures of the period and expenditures (expenses) are recorded when incurred. Exceptions to the modified accrual basis of accounting include:

- Principal and interest on long term debt are recorded when due.
- Encumbrances are treated as expenditures in the year they are encumbered.
- Grants are considered to be revenue when awarded.
- Sales and use taxes are considered to be revenue when received.

The budgets for Enterprise Funds, Internal Service Funds, and other funds are prepared using the accrual basis of accounting. Exceptions include:

- Capital outlay is budgeted as an expenditure in the year purchased.
- Depreciation and amortization are not budgeted.
- Proceeds from the issuance of debt are considered to be revenues.
- Principal payments are shown as expenditures.
- Encumbrances are treated as expenditures in the year they are encumbered.
- Grants obtained for the construction of assets are considered to be revenues.
- Debt issue and discounts are considered to be expended when paid.

8. **Other Budget Information**

The following funds have annual appropriated budgets:

Governmental Funds:

- a. General Fund
- b. Special Revenue Funds which consist of the following:
 - Dunedin Stadium Fund
 - Impact Fees Fund
 - Cooperative Library Fund
 - County Gas Tax Fund
 - Penny Fund
 - Community Redevelopment Agency
- c. Capital Project Funds which consist of the following:
 - Parks & Recreation Capital Improvement Fund
 - Capital Improvement Fund (discontinued after this year)

Proprietary Funds

- a. Enterprise Funds
 - Solid Waste Fund
 - Water & Sewer Fund
 - Marina Fund
 - Stormwater Utility Fund
- b. Internal Service Funds
 - Fleet Maintenance Fund
 - Facilities Maintenance Fund

- Risk Safety-Self Insurance Fund
- Health Self Insurance Fund
- Information Technology Services Fund

The budget is monitored on a monthly basis to track variances between actual and budgeted amounts. Significant variances are investigated and corrections made if needed. In addition, the budget office monitors Commission agendas for any financial impact.

For budgetary purposes, encumbrances outstanding at year-end are re-appropriated in the subsequent year's revised budget. These items are brought to the Commission for approval as part of the Budget Adjustment process.

9. Capital Budget Process

Department and Division directors submit plans, which are incorporated as part of the six-year capital improvement program and include the current year capital budget. Capital expenditures/expenses are an integral part of the annual budget, and follow the same approval process as the operating budget. This year Department heads were asked to complete a 20-year CIP for the purpose of Long-term Financial Planning.

The City of Dunedin established the Six Year Capital Improvement Program under the "Local Government Comprehensive Planning and Land Development Act" enacted by the Florida Legislature in 1985. Evolving into the comprehensive plan's Capital Improvements Element (CIE), the CIE incorporates both the revenue projections for the next six years as well as capital expenditures.

Fund availability, project timing in relation to other projects, budget constraints, and justification in terms of their relationship to *Dunedin 2025 – The Comprehensive Plan* are all integral parts in the development of the Six Year Capital Program as well as the current budget. The Comprehensive Plan is in the process of being updated and Finance is assisting.

10. Fund Structure

The accounts of the City are organized and operated on the basis of funds: A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The City of Dunedin has the following fund types:

Governmental funds are used to account for the City's general governmental activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end.

Expenditures are recorded when the related fund liability is incurred, except unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable, available financial resources.

Property taxes, franchise fees, utility taxes, half-cent sales tax and communications taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual, and are recognized as revenues. All other revenue items are considered to be measurable and available only when cash is received.

Governmental funds include the following fund types:

The **general fund** is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special revenue funds account for revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts of major capital projects).

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Proprietary funds include the following fund types:

Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where the Commission has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

Internal Service funds are used to finance and account for the operations of City departments that provide services to citizens and other City departments. These funds ensure that certain activities are managed in a businesslike manner and promote efficient use of services. This is done by making departments pay the full costs associated with providing the services; and allocate the costs of administrative services across all fund types.

CITY OF DUNEDIN FINANCIAL MANAGEMENT POLICIES
Adopted June 2001 and Revised May 19, 2005, August 18, 2011 and March 15, 2012

FUND BALANCE AND RESERVES

On August 19, 2011, the City adopted resolution 11-29 establishing a Fund Balance Policy in accordance with GASB 54 and on March 15, 2012 adopted resolution 12-09 revising resolution 11-29. An excerpt from this policy follows:

Purpose:

“The City hereby establishes and will maintain a Fund Balance and Reserve Policy, in accordance with Governmental Accounting and Financial Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

It is the expectation of the City Commission that all other options for funding be exhausted before fund balance or reserve is used for any of the allowable uses. As such, the use of fund balance or reserve is expected to be scrutinized and openly discussed publicly, before final approval is given by the Commission.

Fund Balance Policy

The fund balance policy outlines the necessary criteria to demonstrate compliance with GASB 54 as well as set forth the policy for fund balance classification and financial statement reporting purposes. The fund balance policy however, does not speak specifically to levels and uses of reserves.

- *Non-spendable fund balance* shall include items that are not expected to be converted to cash such as inventory and prepaid items such as:
 - (a) Items not currently in cash from such long-term amount of loans and notes receivable as well as property acquired for resale; or
 - (b) Items legally or contractually required to be maintained intact such as the corpus (or principal) of a permanent fund.
- *Restricted fund balance* shall be the amounts that can be spent only for specific purposes stipulated by:
 - (a) External resource providers such as creditors (through bond or debt covenants, grantors, contributors, or laws and regulations of other governments; or
 - (b) Imposed by law through constitutional provisions or enabling legislation.
- *Committed fund balance* shall be the amounts committed by City Commission action for the following:
 - (a) Major maintenance and repair projects;
 - (b) Meeting future obligations resulting from a natural disaster;
 - (c) Reserve amounts as established for each fund through reserve setting process as established herein; or
 - (d) Amounts set aside for specific projects.

Committed fund balance may only be changed or lifted by formal City Commission Action in the same manner that imposed the constraint. The use (appropriation) of the committed fund balances will be considered in conjunction with the annual budget adoption process or by budget amendment approved by resolution of City Commission during the fiscal year.

- *Assigned fund balance* shall be the amounts assigned by the City Commission for the following:
 - (a) Intended for a specific purpose that is more narrow than the general purposes of government;
 - (b) Unspent, previously appropriated balances for ongoing capital improvement projects as approved annually through the budget; or
 - (c) Appropriations of a portion of existing unassigned fund balance to eliminate projected deficits in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues.

Assigned fund balances shall reflect the intended use of resources as set forth in the annual budget (and any amendments thereto). Assigned fund balances may or may not be appropriated for expenditure in the subsequent year depending on the timing of the project or reserves for which it was assigned.

- *Unassigned fund balance* shall represent the fund balance above the policy level in the appropriate funds. Unassigned fund balance may be spent for any lawful purpose, in accordance to the specific criteria outlined within this policy.

Reserve Policy

The reserve policy establishes the specific criteria for the determination and establishment of reserve policy levels. Reserves will be shown as Committed Fund Balance in the CAFR. The General Fund, Enterprise Funds, Special Revenue Funds Internal Service Funds, and the Community Redevelopment Agency funds are subject to the guidelines of this policy. Capital project funds shall not have reserves; all fund balances within the capital project funds are restricted fund balances.

The reserve policy guidelines are as follows:

- Each individual fund shall receive a specific monetary target reserve level based on the risk assessment score card for that fund;
 - Each fund shall receive a discreet risk assessment using the risk assessment score card established for that specific fund;
 - Each fund shall receive, as part of the risk assessment score card, an assessment of legal constraints related to the use of funds;
 - Each fund shall receive, as part of the risk assessment score card, an assessment of the moral obligations related to the use of funds;
 - The Director of Finance, in conjunction with the appropriate directors, shall develop the individual risk assessments score cards and provide a preliminary risk assessment to the Board of Finance for consideration;

- The Board of Finance shall review the score cards and assessments;
 - The risk assessment score card will be made available as part of the budget development process for public inspection and presentation; and
 - The City Commission shall affirm, as part of the annual budget process, or at such a time as they deem appropriate the target reserve levels for each fund;
- Each individual fund will be modeled annually to ensure the long-term sustainability and fiscal impact of the target reserve levels. The modeling will be done as part of the annual budget process, or at such a time as deemed appropriate; and
 - For each individual fund that fails to meet target reserve levels, the City Manager shall propose as part of the annual budget process, or at such time as deemed appropriate, a financial plan to return the fund to the target reserve levels.”

INVESTMENTS

1. The City shall invest in those financial instruments authorized by resolution to meet the City’s investment objectives (safety, liquidity and yield). (Resolution 02-39 adopted November 7, 2002 and amended by resolution 10-05 February 18, 2010)
2. The City shall pursue maintaining a portfolio whose yield exceeds the weighted, average yield of the State Board of Administration during the fiscal year. (Resolution 02-39 adopted November 7, 2002 and amended by resolution 10-05 February 18, 2010)
3. A report on the investment portfolio and its performance shall be provided to the City Commission on a quarterly basis. (Resolution 02-39 adopted November 7, 2002 and amended by resolution 10-05 February 18, 2010)

CAPITAL PROGRAMS AND DEBT MANAGEMENT

1. For financial management policy purposes, long-term borrowing includes bonds, notes and capitalized leases.
2. Long-term borrowing should not be used to finance current operations or normal maintenance.
3. All long-term borrowing should be repaid within a period not to exceed the expected useful lives of the capital programs financed by the debt.
4. For any fund that is supported by long-term borrowing, an annual revenue analysis should be performed to ensure that the fees or rates are sufficient to meet the debt requirements (debt service, covenants, etc.).
5. Three general principals should guide the City when selecting a funding source for its capital improvement (capital asset acquisition) and renewal and replacement programs: efficiency, effectiveness and equitableness.
 - Efficiency is when one financing method is selected over another based on the relative costs.
 - Effectiveness is when a funding (financing) source provides a sufficient amount of funding when the funding is needed.

- Equitableness is when resident beneficiaries of a capital program pay for that program.
 - Debt is appropriate to finance capital programs with high capital costs and long-term (generally more than 10 years) usefulness (Pay-As-You-Go).
 - Budgetary provision should be made to fund Replacement and Repair from current revenues or fund balance (Pay-As-You-Use).
 - Creation of a Replacement and Repair Inventory and Budget Document in the next fiscal year cycle.
6. Fiscal policies of the City to direct capital improvement expenditures should be consistent with the goals, policies, and objectives of the Dunedin 2025 – The Comprehensive Plan. (Dunedin 2025, Goals, Objectives and Policies, Capital Improvements, Objective D, Policy D-5).
7. Debt service should be evaluated annually to ensure a healthy debt structure. Indicators should include, but not be limited to, the following:
- The City’s overall outstanding ratio of total annual general government debt service exclusive of enterprise funds, internal service funds and special assessment debt service to total annual general government revenue shall not exceed 12.5%;
 - The City’s maximum ratio of outstanding capital debt to the property tax base shall not exceed 20 percent, and
 - The City’s use of revenue bonds may be 100% of total debt. (Dunedin 2025, Goals, Objectives and Policies, Capital Improvements, Objective D, Policy D-6-c).

City of Dunedin, Florida FY 2015 Adopted & FY 2016 Planned Budgets

BUDGET CALENDAR - CITY OF DUNEDIN, FL FISCAL YEARS 2015 AND 2016

Month	Date	Item
January		
February	January 2	All capital project request information should be submitted to Finance.
	Friday 7	Revenue sheets and budget guidance sent out to departments. System open for input.
	Tuesday 11	Stormwater Study results/ Financial Plan and Preliminary discussion of long-term Financial Planning
	Friday 28	DRAFT CIP Book to Staff and City Manager
March		
	11	Budget Workshop to receive Comm. Guidance; and CIP Discussion
April		
	Tuesday 10	Fund modeling and reserves
	Friday 4	System closed and all proposed budget information should be submitted to Finance
	Monday 11	Staffing Due for 21st Commission Meeting
	Thursday 14	Commission Workshop - 2nd Quarter Financial Update
	Friday 15	Issue 2nd Quarter Financial Report
	Thursday 21	Commission Meeting
	Friday 22	City Holiday
	Monday 25	Staffing for May 5th Commission Meeting Due
	Thu 28	Staffing for May 9th Commission Workshop Due
	Friday 29	Budget Package to CM for Review
May		
	Friday 2	Draft Budget provided to City Manager for Review/ System reports
	Friday 2	Draft Budget provided to Board of Finance for Review/ System reports
	Monday 5-9	Budget Meetings and discussion with City Manager and Departments
	Monday 5	Board of Finance Begins Departmental Budget Reviews
	Friday 27	Final adjustments provided to Finance from City Manager
June		
	Sunday 1	Estimate of Taxable Values Due from Property Appraiser
	Wednesday 4	Board of Finance Meeting - Budget Discussion
	Thursday 5	Commission Meeting
	Wednesday 11	Board of Finance Budget Review Subcommittee Meeting Draft Report Discussion
	Wednesday 17	Board of Finance Commissioner Briefings
	Thursday 19	Commission Meeting
	Friday 20	Proposed Budget to City Manager, Commission and BoF
	Friday 20	Board of Finance Report Provided to Commission and City Manager
	Monday 23	Staffing for July 14th, 16th & 21th Commission BudgetWorkshop Due
	Thursday 26	Board of Finance Commissioner Briefings
July		
	Tuesday 1	Property Appraiser delivers certification of taxable value (DR-420) to taxing authorities
	Thursday 3	PROPOSED BUDGET TO COMMISSION
	Friday 4	City Holiday
	Monday 14	Commission Budget Workshop - Revenues, Pay Plan & General Fund Depts.
	Wednesday 16	Commission Budget Workshop - Revenue, Enterprise Fund Depts. & Utilities CIP
	Thursday 10	Commission Meeting
	Monday 21	Commission Budget Workshop - Internal Service Depts/Other Funds, CIP & Outside Agency Funding
	Thursday 24	Commission Meeting - ADOPTION OF TENTATIVE TAX RATE (CAP)
August		
		Return of DR-420 with Proposed Millage Rate Statute date 8/4 due 8/2 date/time/place of 1st PH
	Friday 1	PH
	Thursday 7	Commission Meeting
	Thursday 21	Commission Meeting
	Monday 18	Property Appraiser mails TRIM Notices
	Friday 22	Final Proposed Budget Provided to Commission
September		
	Monday 1	City Holiday
		<i>Commission Meeting - 1st Public Hearing on Budget (Advertise intent to adopt a final budget & millage rate & final PH schedule - ad to appear w/in 15 days of adoption of Tentative budget (9/12))</i>
	Thursday 18	<i>Deadline for Taxpayers to file a petition w/the Value Adjustment Board (w/ 25 days after TRIM mailing)</i>
	Wednesday 17	<i>TRIM mailing</i>
		<i>Advertise intent to adopt final budget & millage rate. (between 2& 5 days after ad appears)</i>
	Sunday 21	<i>appears</i>
	Thursday 25	CRA Meeting to Adopt Budget
	Thursday 25	Commission Meeting - 2nd Hearing and Adoption of Budget
	Friday 26	Adopted Reso/Ord due to Property Appraiser & Tax Collector (w/ 3 days after adoption)
	Friday 26	Final Printed Budgets Published
October		
	Wednesday 8	Property Appraiser delivers DR-422 to Taxing Authorities
	Friday 10	Taxing Authorities return completed DR-422 to Property Appraiser
		Taxing Authorities certify <u>compliance to DOR</u> (not later than 30 days after adopt. Of Reso/Ord establishing final budget & millge rate).
	Monday 13	Reso/Ord establishing final budget & millge rate).
	Monday 31	Tax Collector mails tax bills

PROPOSED BUDGET SUMMARY - FY2015
THE CITY OF DUNEDIN, FL

	General Fund FY2015	Special Revenue Funds FY2015	Enterprise Funds FY2015	Capital Project Funds FY 2015	FY2015 Totals (w/o Internal Service Funds)
Beginning Reserves 10/1/2014*	\$ 3,499,626	\$ 2,919,008	\$ 11,131,551	\$ 707	\$ 17,550,892
Mill Rate	3.7345				
<u>ESTIMATED REVENUES:</u>					
Ad Valorem Taxes	\$ 6,450,624	\$ 443,874	\$ -	\$ -	\$ 6,894,498
Local Govt. 1/2 Cent Sales Tax	1,985,435	-	-	-	1,985,435
Franchise Taxes	2,654,457	3,110,190	-	-	5,764,647
Utility Services Taxes	3,137,850	-	-	-	3,137,850
Other Taxes	1,576,561	-	-	-	1,576,561
Licenses and Permits	1,042,816	-	21,943	-	1,064,759
Intergovernmental Revenue	1,347,400	1,657,668	1,420,000	-	4,425,068
Charges for Services	3,501,390	343,500	23,280,667	-	27,125,557
Fines & Forfeitures	262,761	-	152,999	-	415,760
Admin. Service Charge	1,837,214	-	-	-	1,837,214
Miscellaneous Revenues	513,261	162,934	765,942	33,495	1,475,632
Transfers In**	309,400	261,859	1,118,300	165,000	1,854,559
Debt Proceeds/Other Non-operating	-	-	6,117,000	-	6,117,000
TO TAL REVENUES AND OTHER	\$ 24,619,169	\$ 5,980,025	\$ 32,876,851	\$ 198,495	\$ 63,674,540
FINANCING SOURCES					
TO TAL ESTIMATED REVENUES AND BEGINNING RESERVES	\$ 28,118,795	\$ 8,899,033	\$ 44,008,402	\$ 199,202	\$ 81,225,432
<u>EXPENDITURES/EXPENSES:</u>					
General Government	\$ 3,312,496	\$ 2,146,000	\$ -	\$ -	\$ 5,458,496
Public Safety	10,319,354	-	-	-	10,319,354
Culture and Recreation	8,082,311	874,946	566,690	169,000	9,692,947
Planning & Econ. Development	1,359,208	637,709	-	-	1,996,917
Streets	1,556,796	1,348,625	-	-	2,905,421
Solid Waste, Water/WW, Stormwater	-	-	26,092,152	-	26,092,152
Debt Service	-	1,823,524	2,707,310	-	4,530,834
Transfers Out**	-	501,259	1,118,300	-	1,619,559
TO TAL EXPENDITURES/EXPENSES	\$ 24,630,165	\$ 7,332,063	\$ 30,484,452	\$ 169,000	\$ 62,615,680
Ending Reserves	3,488,630	1,566,970	13,523,950	30,202	18,609,752
TO TAL APPROPRIATED EXPENDITURES AND ENDING RESERVES	\$ 28,118,795	\$ 8,899,033	\$ 44,008,402	\$ 199,202	\$ 81,225,432

SPECIAL REVENUE FUNDS:

Stadium Fund, Impact Fees Funds, Library Co-op. Fund, County Gas Tax Fund,
Penny Fund and CRA Fund.

*Reserves here refer to Fund Balance, which is the total fund balance for governmental funds, and working capital for proprietary funds. Working capital is further adjusted for short-term debt and compensated absences. Fund Balances are based on current budgets and projections. It is likely that actual results, ending reserves at FY14, will vary from the amended budget.

** Transfers from Internal Service Funds make up the difference between transfers in and out.

**ADOPTED BUDGET SUMMARY
THE CITY OF DUNEDIN,**

	General Fund FY2015	General Fund FY2016	Special Revenue Funds FY2015	Special Revenue Funds FY2016	Enterprise Funds FY2015
Beginning Reserves 10/1/2014*	\$ 3,499,626	\$ 3,488,630	\$ 2,919,008	\$ 1,566,970	\$ 11,131,551
<u>ESTIMATED REVENUES:</u>	Mill Rate				
Ad Valorem Taxes	3.7345 \$ 6,450,624	\$ 6,703,064	\$ 443,874	\$ 473,837	\$ -
Local Govt. 1/2 Cent Sales Tax	1,985,435	1,995,363	-	-	-
Franchise Taxes	2,654,457	2,654,457	3,110,190	3,172,394	-
Utility Services Taxes	3,137,850	3,137,850	-	-	-
Other Taxes	1,576,561	1,612,202	-	-	-
Licenses and Permits	1,042,816	875,667	-	-	21,943
Intergovernmental Revenue	1,347,400	1,366,665	1,657,668	1,644,936	1,420,000
Charges for Services	3,501,390	3,530,893	343,500	343,500	23,280,667
Fines & Forfeitures	262,761	265,811	-	-	152,999
Admin. Service Charge	1,837,214	1,830,892	-	-	-
Miscellaneous Revenues	513,261	513,929	162,934	284,734	765,942
Transfers In	309,400	9,400	261,859	83,237	1,118,300
Debt Proceeds/Other Non-operating	-	-	-	-	6,117,000
TOTAL REVENUES AND OTHER	\$ 24,619,169	\$ 24,496,193	\$ 5,980,025	\$ 6,002,638	\$ 32,876,851
FINANCING SOURCES					
TOTAL ESTIMATED REVENUES AND BEGINNING RESERVES	\$ 28,118,795	\$ 27,984,823	\$ 8,899,033	\$ 7,569,608	\$ 44,008,402
<u>EXPENDITURES/EXPENSES:</u>					
General Government	\$ 3,312,496	\$ 3,361,078	\$ 2,146,000	\$ 1,000,000	\$ -
Public Safety	10,319,354	10,443,257	-	-	-
Culture and Recreation	8,082,311	8,220,570	874,946	999,834	566,690
Planning & Econ. Development	1,359,208	1,372,593	637,709	504,660	-
Streets	1,556,796	1,596,913	1,348,625	1,946,250	-
Solid Waste, Water/WW, Stormwater	-	-	-	-	26,092,152
Debt Service	-	-	1,823,524	1,572,102	2,707,310
Transfers Out	-	-	501,259	257,637	1,118,300
TOTAL EXPENDITURES/EXPENSES	\$ 24,630,165	\$ 24,994,411	\$ 7,332,063	\$ 6,280,483	\$ 30,484,452
Ending Reserves	3,488,630	2,990,412	1,566,970	1,289,125	13,523,950
TOTAL APPROPRIATED EXPENDITURES AND ENDING RESERVES	\$ 28,118,795	\$ 27,984,823	\$ 8,899,033	\$ 7,569,608	\$ 44,008,402

SPECIAL REVENUE FUNDS:

Stadium Fund, Impact Fees Funds, Library Co-op. Fund, County Gas Tax Fund,
Penny Fund and CRA Fund.

*Reserves here refer to Fund Balance, which is the total fund balance for governmental funds, and working capital for proprietary funds. Fund Balances are based on Current Budgets and Amended Budgets. It is likely that actual results, ending reserves from FY 2014, will vary from the current amended budget.

**- FISCAL YEARS 2015 and 2016
FLORIDA**

Enterprise Funds FY2016	Capital Project Funds FY 2015	Capital Project Funds FY 2016	FY2015 Totals (w/o Internal Service Funds)	Internal Service Funds FY2015	Internal Service Funds FY2016	TOTAL FY2015	TOTAL FY2016
\$ 13,523,950	\$ 707	\$ 30,202	\$ 17,550,892	\$ 6,445,148	\$ 5,922,890	\$ 23,996,040	\$ 24,532,642
\$ -	\$ -	\$ -	\$ 6,894,498	\$ -	\$ -	\$ 6,894,498	\$ 7,176,901
-	-	-	1,985,435	-	-	1,985,435	1,995,363
-	-	-	5,764,647	-	-	5,764,647	5,826,851
-	-	-	3,137,850	-	-	3,137,850	3,137,850
-	-	-	1,576,561	-	-	1,576,561	1,612,202
13,743	-	-	1,064,759	-	-	1,064,759	889,410
-	-	-	4,425,068	-	-	4,425,068	3,011,601
23,606,169	-	-	27,125,557	11,266,608	11,235,135	38,392,165	38,715,697
152,999	-	-	415,760	-	-	415,760	418,810
-	-	-	1,837,214	-	-	1,837,214	1,830,892
733,453	33,495	33,495	1,475,632	132,664	132,339	1,608,296	1,697,950
-	165,000	165,000	1,854,559	65,000	-	1,919,559	257,637
-	-	-	6,117,000	1,022,709	920,760	7,139,709	920,760
\$ 24,506,364	\$ 198,495	\$ 198,495	\$ 63,674,540	\$ 12,486,981	\$ 12,288,234	\$ 76,161,521	\$ 67,491,924
\$ 38,030,314	\$ 199,202	\$ 228,697	\$ 81,225,432	\$ 18,932,129	\$ 18,211,124	\$ 100,157,561	\$ 92,024,566
\$ -	\$ -	\$ -	\$ 5,458,496	\$ 10,144,558	\$ 10,022,781	\$ 15,603,054	\$ 14,383,859
-	-	-	10,319,354	612,828	92,220	10,932,182	10,535,477
336,615	169,000	173,000	9,692,947	156,776	124,388	9,849,723	9,854,407
-	-	-	1,996,917	88,064	30,675	2,084,981	1,907,928
-	-	-	2,905,421	122,877	38,686	3,028,298	3,581,849
23,670,845	-	-	26,092,152	1,261,755	1,407,851	27,353,907	25,078,696
2,506,940	-	-	4,530,834	322,381	106,906	4,853,215	4,185,948
-	-	-	1,619,559	300,000	-	1,919,559	257,637
\$ 26,514,400	\$ 169,000	\$ 173,000	\$ 62,615,680	\$ 13,009,239	\$ 11,823,507	\$ 75,624,919	\$ 69,785,801
11,515,914	30,202	55,697	18,609,752	5,922,890	6,387,617	24,532,642	22,238,765
\$ 38,030,314	\$ 199,202	\$ 228,697	\$ 81,225,432	\$ 18,932,129	\$ 18,211,124	\$ 100,157,561	\$ 92,024,566

CAPITAL PROJECT FUND: Parks & Recreation Capital Fund

INTERNAL SERVICE FUNDS: Fleet Services, Facility Services, Risk-Safety, Health & Benefits, and IT Services

ENTERPRISE FUNDS: Water/Wastewater, Solid Waste, Stormwater Utility, Golf Course and Marina Funds. Water and Sewer Impact Fee Funds are included.

CITY OF DUNEDIN TRANSFERS

Adopted FY 2015

From:	To:	Parks &					Facilities	Totals
		General Fund	Stadium Fund	Rec. Capital	Solid Waste	Water/WW		
		001	111	332	440	441	551/554	FY 2015
One Cent Sales Tax	134		\$ 261,859	\$ 165,000			\$ 65,000	\$ 491,859
Solid Waste *	440					520,000		520,000
Stormwater	443				598,300			598,300
Risk Safety Self-Insurance	552	300,000						300,000
CRA	660	9,400						9,400
Totals		\$ 309,400	\$ 261,859	\$ 165,000	\$ 598,300	\$ 520,000	\$ 65,000	\$ 1,919,559

* Repayment of a \$520,000 FY 2014 Interfund Loan from the Water/Wastewater Fund

Planned FY 2016

From:	To:	Parks &			Totals
		General Fund	Stadium Fund	Rec. Capital	
		001	111	332	FY 2016
One Cent Sales Tax	134		\$ 83,237	\$ 165,000	\$ 248,237
CRA	660	9,400			9,400
Totals		\$ 9,400	\$ 83,237	\$ 165,000	\$ 257,637



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**TOTAL CITY
REVENUES BY SOURCE**

Source	Actual FY 2013	Projected FY 2014	Adopted FY 2015	Planned FY 2016
Ad Valorem Taxes	\$ 5,767,080	\$ 6,510,210	\$ 6,894,498	\$ 7,176,901
Franchise Fees	3,499,925	3,529,766	3,603,678	3,668,350
Utility Service taxes	4,387,972	4,513,916	4,714,411	4,750,052
Licenses and Permits	3,087,284	3,480,808	3,719,216	3,543,867
Intergovernmental Revenues	4,563,518	6,502,496	5,917,015	4,511,008
Charges for Services	37,956,170	38,112,044	40,229,379	40,546,589
Fines and Forfeitures	667,486	365,692	415,760	418,810
Miscellaneous Revenue	1,889,508	1,616,986	1,608,296	1,697,950
Non-Operating Revenue	5,244,000	1,893,784	7,139,709	920,760
Transfers	3,219,835	3,807,506	1,919,559	257,637
Total	<u>\$ 70,282,778</u>	<u>\$ 70,333,208</u>	<u>\$ 76,161,521</u>	<u>\$ 67,491,924</u>

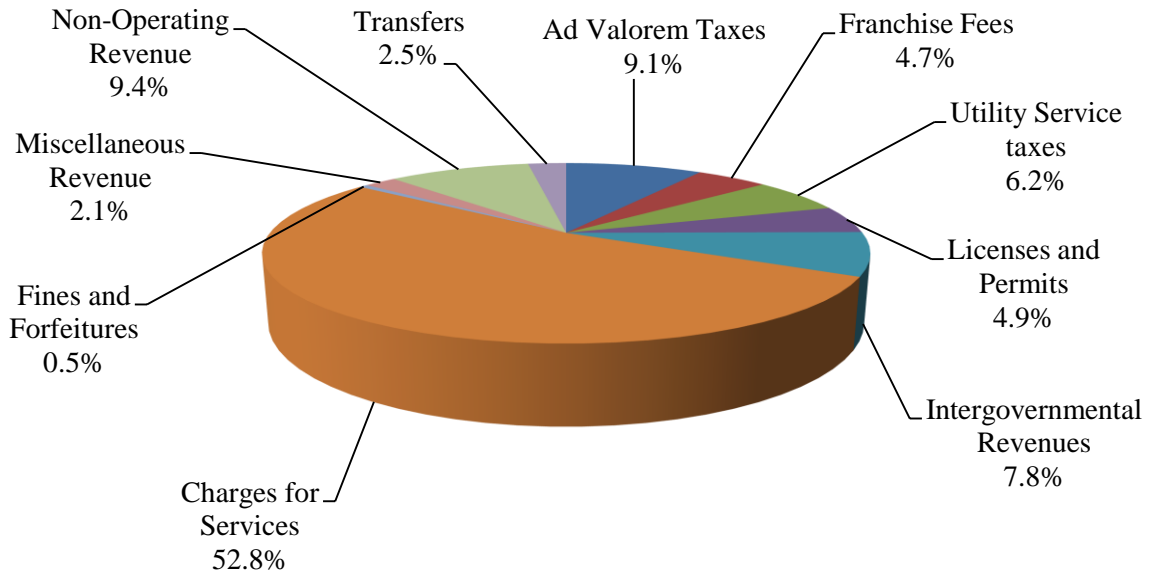
PERCENTAGE OF TOTAL REVENUES

Source	Actual FY 2013	Projected FY 2014	Adopted FY 2015	Planned FY 2016
Ad Valorem Taxes	8.2%	9.3%	9.1%	10.6%
Franchise Fees	5.0%	5.0%	4.7%	5.4%
Utility Service taxes	6.2%	6.4%	6.2%	7.0%
Licenses and Permits	4.4%	4.9%	4.9%	5.3%
Intergovernmental Revenues	6.5%	9.2%	7.8%	6.7%
Charges for Services	54.0%	54.2%	52.8%	60.1%
Fines and Forfeitures	0.9%	0.5%	0.5%	0.6%
Miscellaneous Revenue	2.7%	2.3%	2.1%	2.5%
Non-Operating Revenue	7.5%	2.7%	9.4%	1.4%
Transfers	4.6%	5.4%	2.5%	0.4%
Total	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>

**TOTAL CITY
REVENUES BY SOURCE**

Source	Adopted FY 2015	Planned FY 2016	Dollar Change	Percentage Change
Ad Valorem Taxes	\$ 6,894,498	\$ 7,176,901	\$ 282,403	4.10%
Franchise Fees	3,603,678	3,668,350	64,672	1.79%
Utility Service taxes	4,714,411	4,750,052	35,641	0.76%
Licenses and Permits	3,719,216	3,543,867	(175,349)	-4.71%
Intergovernmental Revenue	5,917,015	4,511,008	(1,406,007)	-23.76%
Charges for Services	40,229,379	40,546,589	317,210	0.79%
Fines and Forfeitures	415,760	418,810	3,050	0.73%
Miscellaneous Revenue	1,608,296	1,697,950	89,654	5.57%
Non-Operating Revenue	7,139,709	920,760	(6,218,949)	-87.10%
Transfers	1,919,559	257,637	(1,661,922)	-86.58%
Total	\$ 76,161,521	\$ 67,491,924	\$ (8,669,597)	-11.38%

Percentage of Total Revenues (Adopted FY 2015)



**TOTAL CITY
EXPENDITURES BY CATEGORY**

Category	Actual FY 2013	Projected FY 2014	Adopted FY 2015	Planned FY 2016
Personnel - Salaries	\$ 16,599,299	\$ 17,280,149	\$ 17,643,807	\$ 17,980,633
Personnel - Benefits	5,980,319	6,067,459	6,166,759	6,230,394
Operating Expenses	27,423,700	27,404,152	32,517,247	31,801,272
Capital Outlay	10,130,591	22,040,682	12,285,525	9,096,110
Debt Service	7,947,262	4,672,233	4,853,215	4,185,948
Grants and Aid	286,677	181,255	238,807	233,807
Other	3,219,835	4,053,938	1,919,559	257,637
Total	<u>\$ 71,587,683</u>	<u>\$ 81,699,868</u>	<u>\$ 75,624,919</u>	<u>\$ 69,785,801</u>

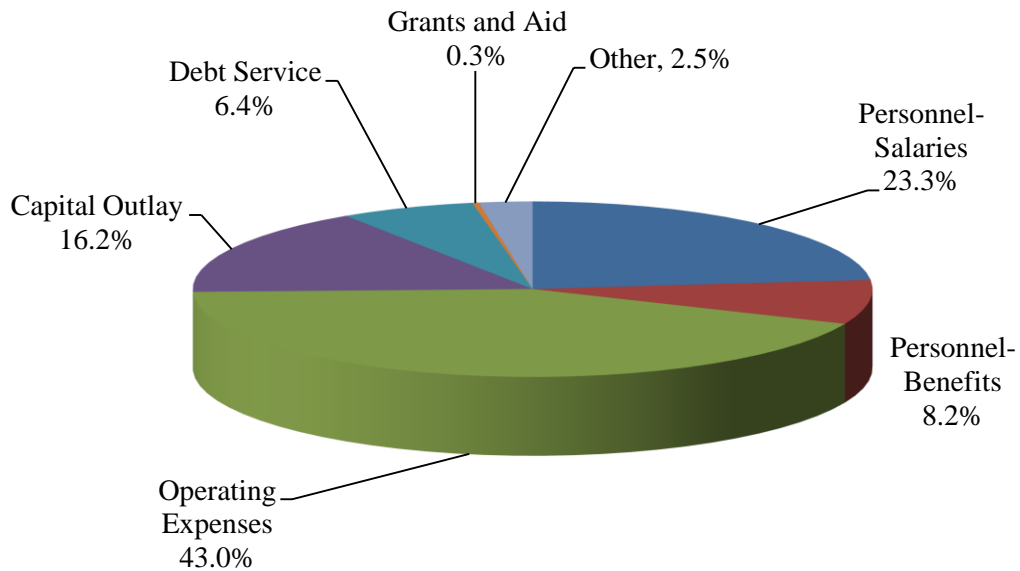
PERCENTAGE OF TOTAL EXPENDITURES

Category	Actual FY 2013	Projected FY 2014	Adopted FY 2015	Planned FY 2016
Personnel - Salaries	23.2%	21.2%	23.3%	25.8%
Personnel - Benefits	8.4%	7.4%	8.2%	8.9%
Operating Expenses	38.3%	33.5%	43.0%	45.6%
Capital Outlay	14.2%	27.0%	16.2%	13.0%
Debt Service	11.1%	5.7%	6.4%	6.0%
Grants and Aid	0.4%	0.2%	0.3%	0.3%
Other	4.5%	5.0%	2.5%	0.4%
Total	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>

**TOTAL CITY
EXPENDITURES BY CATEGORY**

Category	Adopted FY 2015	Planned FY 2016	\$ Change	% Change
Personnel - Salaries	\$ 17,643,807	\$ 17,980,633	\$ 336,826	1.91%
Personnel - Benefits	6,166,759	6,230,394	63,635	1.03%
Operating Expenses	32,517,247	31,801,272	(715,975)	-2.20%
Capital Outlay	12,285,525	9,096,110	(3,189,415)	-25.96%
Debt Service	4,853,215	4,185,948	(667,267)	-13.75%
Grants and Aid	238,807	233,807	(5,000)	-2.09%
Other	1,919,559	257,637	(1,661,922)	-86.58%
Total	\$ 75,624,919	\$ 69,785,801	\$ (5,839,118)	-7.72%

Percentage of Total Expenditures (Adopted FY 2015)



ALL FUNDS

Description	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Ad Valorem Taxes	5,767,080	6,510,210	6,894,498	7,176,901	384,288	282,403
Franchise Fees	3,499,925	3,529,766	3,603,678	3,668,350	73,912	64,672
Utility Services Taxes	4,387,972	4,513,916	4,714,411	4,750,052	200,495	35,641
License and Permits	3,087,284	3,480,808	3,719,216	3,543,867	238,408	-175,349
Intergovernmental Revenues	4,563,518	6,502,496	5,917,015	4,511,008	-585,481	-1,406,007
Charges for Services	37,956,170	38,112,044	40,229,379	40,546,589	2,117,335	317,210
Fines and Forfeitures	667,486	365,692	415,760	418,810	50,068	3,050
Miscellaneous Revenue	1,889,508	1,616,986	1,608,296	1,697,950	-8,690	89,654
Other Non-Operating Revenue	5,244,000	1,893,784	7,139,709	920,760	5,245,925	-6,218,949
Transfers	3,219,835	3,807,506	1,919,559	257,637	-1,887,947	-1,661,922
Total Revenues	70,282,778	70,333,208	76,161,521	67,491,924	5,828,313	-8,669,597

ALL FUNDS

Acct.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
	Personal Services - Salaries	16,599,299	17,280,149	17,643,807	17,980,633	363,658	336,826
	Personal Services - Benefits	5,980,319	6,067,459	6,166,759	6,230,394	99,300	63,635
	Operating Expenditures/Expenses	27,423,700	27,404,152	32,517,247	31,801,272	5,113,095	-715,975
	Capital Outlay	10,130,591	22,040,682	12,285,525	9,096,110	-9,755,157	-3,189,415
	Debt Service	7,947,262	4,672,233	4,853,215	4,185,948	180,982	-667,267
	Grants and Aid	286,677	181,255	238,807	233,807	57,552	-5,000
	Other Uses	3,219,835	4,053,938	1,919,559	257,637	-2,134,379	-1,661,922
	Total Expenditures	71,587,683	81,699,868	75,624,919	69,785,801	-6,074,949	-5,839,118

ALL FUNDS

Fund	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
100 GENERAL FUND	22,972,172	24,811,580	24,619,169	24,496,193	-192,411	-122,976
111 STADIUM FUND	7,191,330	1,322,641	1,417,302	1,238,680	94,661	-178,622
112 IMPACT FEES - CITY TRANSIT	12,087	20,590	70,137	56,137	49,547	-14,000
115 IMPACT FEES - PARKS (LDO)	56	0	1,227	142,227	1,227	141,000
116 IMPACT FEES - FIRE	4,056	1,150	31,033	13,133	29,883	-17,900
117 IMPACT FEES - LAW ENFORCEMENT	895	600	6,195	3,695	5,595	-2,500
120 LIBRARY COOPERATIVE FUND	340,065	345,430	351,000	351,000	5,570	0
130 COUNTY GAS TAX (SRF)	532,768	883,183	494,433	496,901	-388,750	2,468
134 ONE CENT SALES TAX (SRF)	3,046,483	3,229,071	3,115,208	3,177,412	-113,863	62,204
332 PARKS & REC CAPITAL PROJECTS FUND	546,303	265,670	198,495	198,495	-67,175	0
333 CAPITAL IMPROVEMENT FUND	80,437	311,854	0	0	-311,854	0
440 SOLID WASTE FUND	4,729,058	5,184,300	5,340,622	4,911,812	156,322	-428,810
441 WATER AND WASTEWATER UTILITY FUND	15,587,768	16,594,876	16,214,573	15,640,174	-380,303	-574,399
442 MARINA FUND	517,856	554,299	499,398	524,909	-54,901	25,511
443 STORMWATER UTILITY FUND	2,974,284	3,947,049	10,822,258	3,429,469	6,875,209	-7,392,789
470 STIRLING LINKS GOLF COURSE FUND	7,471	7,452	0	0	-7,452	0
550 FLEET INTERNAL SERVICE FUND	3,272,984	2,651,260	4,545,940	4,304,120	1,894,680	-241,820
551 FACILITY MAINT INTERNAL SERVICE FUND	2,629,944	3,404,223	1,472,318	1,406,993	-1,931,905	-65,325
552 RISK SAFETY FUND	2,214,326	2,788,308	1,840,801	1,913,745	-947,507	72,944
555 HEALTH & BENEFITS FUND	3,149,737	3,461,252	3,922,273	4,006,321	461,021	84,048
557 I.T. SERVICES	0	0	705,649	657,055	705,649	-48,594
660 CRA FUND	468,448	548,420	493,490	523,453	-54,930	29,963
661 G KOUTSOURIAS YOUTH FUND	4,250	0	0	0	0	0
Total All Funds	70,282,778	70,333,208	76,161,521	67,491,924	5,828,313	-8,669,597



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EXPENDITURE CATEGORY MATRIX FOR FY 2015 BUDGET

Allocation of Expenditures	Salaries/ Wages	Benefits	Operating Expenditures/ Expenses	Capital Outlay	Debt Service	Other	Total
General Fund							
City Manager	434,671	129,736	67,230	-	-	-	631,637
City Clerk	225,930	81,123	106,143	-	-	-	413,196
City Attorney	-	-	152,500	-	-	-	152,500
City Commission	42,000	20,655	89,221	-	-	133,807	285,683
Finance	575,195	158,687	158,600	-	-	-	892,482
Human Resources	123,381	29,883	85,340	-	-	-	238,604
Planning & Development	747,474	258,051	179,164	-	-	-	1,184,689
Economic & Housing Development	48,655	11,056	79,808	-	-	35,000	174,519
Communications	150,170	45,945	77,937	4,500	-	-	278,552
Law Enforcement	-	13,705	4,037,145	-	-	-	4,050,850
Fire	3,711,186	1,407,222	1,117,096	33,000	-	-	6,268,504
Library	776,398	236,502	556,266	206,500	-	-	1,775,666
Parks & Recreation	2,676,410	904,387	2,654,148	51,700	-	20,000	6,306,645
Streets	331,534	149,292	1,075,970	-	-	-	1,556,796
Non-Departmental	-	-	419,842	-	-	-	419,842
General Fund Total	9,843,004	3,446,244	10,856,410	295,700	-	188,807	24,630,165
% of General Fund	40.0%	14.0%	44.1%	1.2%	0.0%	0.7%	100.0%
	54.0%						
Stadium Fund							
	31,745	4,128	503,228	-	1,001,642	-	1,540,743
% of Stadium Total	2.1%	0.3%	32.7%	0.0%	65.0%	0.0%	100.0%
	2.3%						
Impact Fee Funds¹							
	-	-	-	10,250	-	-	10,250
% of Impact Fees Total	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
	0.0%						
Library Cooperative Fund							
	246,584	73,242	16,019	-	-	-	335,845
% of Library Co-op Total	73.4%	21.8%	4.8%	0.0%	0.0%	0.0%	100.0%
	95.2%						
CRA Fund							
	134,455	36,210	190,687	226,357	-	59,400	647,109
% of CRA Total	20.8%	5.6%	29.5%	35.0%	0.0%	9.2%	100.0%
	26.4%						
County Gas Tax Fund							
	-	-	228,375	465,000	-	-	693,375
% of County Gas Tax Total	0.0%	0.0%	32.9%	67.1%	0.0%	0.0%	100.0%
	0.0%						

EXPENDITURE CATEGORY MATRIX FOR FY 2015 BUDGET

Allocation of Expenditures	Salaries/ Wages	Benefits	Operating Expenditures/ Expenses	Capital Outlay	Debt Service	Other	Total
Parks & Rec Capital Projects Fund	-	-	-	169,000	-	-	169,000
% of Parks & Rec Capital Projects Total	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
	0.0%						
One-Cent Sales Tax Fund	-	-	-	2,791,000	821,882	491,859	4,104,741
% of One-Cent Sales Tax Total	0.0%	0.0%	0.0%	68.0%	20.0%	12.0%	100.0%
	0.0%						
Solid Waste Fund							
Administration	233,995	95,133	879,714	-	520,000	-	1,728,842
Residential	453,502	186,545	1,624,558	50,000	-	-	2,314,605
Commercial	253,459	103,976	1,055,324	45,000	-	-	1,457,759
Solid Waste Total	940,956	385,654	3,559,596	95,000	520,000	-	5,501,206
% of Solid Waste Total	17.1%	7.0%	64.7%	1.7%	9.5%	0.0%	100.0%
	24.1%						
Water & Wastewater Utility Fund							
Administration & Engineering	976,168	278,218	172,443	-	-	-	1,426,829
Utility Billing	257,841	95,710	245,524	-	650	-	599,725
Water	1,483,835	526,953	3,210,125	889,500	-	-	6,110,413
Wastewater	1,666,642	568,033	4,322,044	1,122,000	1,462,503	-	9,141,222
Water & Wastewater Utility Fund Total	4,384,486	1,468,914	7,950,136	2,011,500	1,463,153	-	17,278,189
% of Water & Wastewater Total	25.4%	8.5%	46.0%	11.6%	8.5%	0.0%	100%
	33.9%						
Marina Fund	137,658	43,817	385,215	-	-	-	566,690
% of Marina Total	24.3%	7.7%	67.9%	0.0%	0.0%	0.0%	100.0%
	32.0%						
Stormwater Fund	546,779	212,978	1,068,157	3,467,996	1,244,157	598,300	7,138,367
% of Stormwater Total	7.7%	3.0%	15.0%	48.6%	17.4%	8.4%	100.0%
	10.6%						
TOTAL	16,265,667	5,671,187	24,757,823	9,531,803	5,050,834	1,338,366	62,615,680
% of TOTAL	26.0%	9.1%	39.5%	15.2%	8.1%	2.1%	100.0%
	35.0%						

- Notes: 1. Impact Fee Funds include Transportation, Parks (LDO), Fire, and Law Enforcement.
 2. The above does not include Internal Service Funds as they are supported by the operations of the above funds.

ALL FUNDS

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Salaries							
1101	EXECUTIVE SALARIES	1,101,004	1,151,229	1,199,984	1,235,984	48,755	36,000
1201	REG SALARIES AND WAGES	14,217,121	14,872,109	15,189,129	15,526,074	317,020	336,945
1301	OTHER SALARIES & WAGES	460,434	508,454	500,189	465,089	-8,265	-35,100
1401	OVERTIME	545,921	495,059	491,097	490,078	-3,962	-1,019
1501	SPECIAL PAY	54,705	46,701	46,741	46,741	40	0
1510	STATE INCENTIVE - FIRE	25,382	24,960	29,960	29,960	5,000	0
1520	HOLIDAY PAY - FIRE	188,132	174,737	180,107	180,107	5,370	0
1530	UNIFORM ALLOWANCE	6,600	6,900	6,600	6,600	-300	0
Personal Services - Salaries Total		16,599,299	17,280,149	17,643,807	17,980,633	363,658	336,826
Personal Services - Benefits							
2100	FICA TAXES	1,210,983	1,317,873	1,340,939	1,375,520	23,066	34,581
2201	RETIREMENT CONTRIBUTIONS	1,502,240	1,697,378	1,726,377	1,687,969	28,999	-38,408
2203	OPEB	22,602	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	2,495,399	2,278,222	2,742,374	2,806,789	464,152	64,415
2480	ISF-WORKERS' COMP	721,411	728,986	312,069	315,116	-416,917	3,047
2510	UNEMPLOYMENT COMPENSATION	27,684	45,000	45,000	45,000	0	0
2601	RELIEF STAFF MULTIPLIER	0	0	0	0	0	0
Personal Services - Benefits Total		5,980,319	6,067,459	6,166,759	6,230,394	99,300	63,635
Operating Expenditures/Expenses							
1401	OVERTIME	294	0	0	0	0	0
3110	PROFESSIONAL SERVICES	414,173	581,399	925,490	647,840	344,091	-277,650
3111	LEGAL SERVICES	148,200	150,000	150,000	150,000	0	0
3115	ISF-INFORMATION TECHNOLOGY	0	0	705,649	657,055	705,649	-48,594
3130	SUBSTANCE ABUSE TEST-WC	3,040	2,465	560	560	-1,905	0
3141	SUBSTANCE ABUSE TEST-DOT	5,385	5,000	5,000	5,000	0	0
3210	AUDITING SERVICES	58,029	60,000	60,000	60,000	0	0
3405	OTHER CONTRACTUAL SERV	6,016,071	6,206,750	6,616,300	6,682,989	409,550	66,689
3406	BANKING SERVICES	62,007	59,920	71,220	72,300	11,300	1,080
3410	SLUDGE REMOVAL	372,029	405,000	405,000	405,000	0	0
3421	REFUSE DISPOSAL - RESID.	1,128,811	1,154,960	1,154,960	1,154,960	0	0
3422	REFUSE DISPOSAL	31,435	3,352	8,352	8,352	5,000	0
3481	ISF-BUILDING MAINTENANCE	1,083,419	1,151,030	1,066,084	1,066,084	-84,946	0
3710	ADMIN COSTS-GENERAL FUND	1,596,253	1,596,253	1,727,143	1,720,821	130,890	-6,322
3720	ADMIN COSTS-UTILITY BILLING	165,781	194,090	211,038	216,194	16,948	5,156
3730	ADMIN COSTS-ENGINEERING	0	2,000	0	0	-2,000	0
4010	TRAVEL & PER DIEM	120,329	137,462	143,663	147,524	6,201	3,861
4055	COMMISSIONER BUJALSKI	253	1,000	1,000	1,000	0	0
4058	MAYOR EGGERS	260	3,050	1,000	1,000	-2,050	0
4059	COMMISSIONER SCALES	1,136	2,000	1,000	1,000	-1,000	0
4060	COMMISSIONER BARNETTE	62	2,000	1,000	1,000	-1,000	0
4062	COMMISSIONER GRACY	1,807	500	1,000	1,000	500	0
4110	COMMUNICATIONS SERVICES	174,780	180,726	230,397	226,663	49,671	-3,734

ALL FUNDS

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Operating Expenditures/Expenses							
4120	RADIOS	9,051	12,679	10,800	10,800	-1,879	0
4130	POSTAGE, FREIGHT, SHIPPING	66,356	54,880	40,187	41,212	-14,693	1,025
4310	ELECTRICITY	2,159,445	2,207,036	2,345,812	2,463,109	138,776	117,297
4320	GAS	12,472	13,274	12,249	13,449	-1,025	1,200
4330	WATER, SEWER, SOLID WASTE	107,672	213,399	208,799	212,636	-4,600	3,837
4410	RENT/LEASE-EQUIPMENT	109,044	144,214	157,540	152,649	13,326	-4,891
4420	RENT/LEASE-BUILDING	30,276	35,494	36,420	36,420	926	0
4430	VEHICLES RENTALS	0	12,800	12,800	12,800	0	0
4480	ISF-VEHICLES	3,172,380	2,499,094	3,346,666	3,101,062	847,572	-245,604
4510	INS - PREMIUMS PAID	1,212,510	1,234,275	1,075,812	1,129,603	-158,463	53,791
4520	INS - CLAIMS PAID	2,297,272	2,472,512	2,667,136	2,750,056	194,624	82,920
4530	INS - DEDUCTIBLE	208,451	202,630	203,000	203,000	370	0
4540	INSURANCE	210,383	165,787	177,237	186,099	11,450	8,862
4550	IN-HOUSE CLAIMS PAID	70,580	73,000	78,049	78,049	5,049	0
4560	SELF-FUNDED DENTAL CLAIMS	38,419	40,163	40,000	40,000	-163	0
4580	ISF-INSURANCE	1,392,523	1,391,138	1,429,522	1,495,239	38,384	65,717
4610	REPAIR & MAINTENANCE SRVC	1,277,863	1,006,021	3,412,598	2,820,833	2,406,577	-591,765
4620	R&M - BUILDINGS	237,933	230,872	348,500	383,500	117,628	35,000
4630	R&M - VEHICLES	328,059	612,000	460,000	460,000	-152,000	0
4631	WARRANTY WORK	0	1,500	1,500	1,500	0	0
4680	ISF-CUSTODIAL SERVICES	103,778	318,436	312,018	312,018	-6,418	0
4710	PRINTING & BINDING	35,429	49,020	53,656	53,506	4,636	-150
4810	PROMOTIONAL ACTIVITIES	126,814	147,005	115,925	114,425	-31,080	-1,500
4811	SCHOLARSHIPS	10,029	0	0	0	0	0
4910	OTHER CURRENT CHARGES	56,361	65,346	41,296	38,786	-24,050	-2,510
4912	LICENSES AND FEES	19,407	14,833	28,223	26,608	13,390	-1,615
4919	OTHER TAXES	0	18,129	33,482	33,482	15,353	0
4961	STREET TREES	11,235	8,300	12,300	12,300	4,000	0
4965	ELECTION EXPENSES	4,131	32	5,000	0	4,968	-5,000
5110	OFFICE SUPPLIES	65,044	44,374	48,078	45,828	3,704	-2,250
5120	COMPUTER	14,550	17,600	21,825	23,825	4,225	2,000
5210	OPERATING SUPPLIES	1,572,224	1,008,651	1,041,929	1,050,929	33,278	9,000
5211	FUEL	193,212	197,674	216,000	216,000	18,326	0
5212	FUEL - DIESEL	419,111	548,608	490,000	490,000	-58,608	0
5214	FUEL - PROPANE	564	1,500	1,300	1,300	-200	0
5219	CUSTODIAL SUPPLIES	6,362	3,750	3,750	3,750	0	0
5222	UNIFORM CLEANING/EXPENSE	79,345	96,950	96,760	98,896	-190	2,136
5230	UNCAPITALIZED EQUIPMENT	255,135	234,407	223,910	239,475	-10,497	15,565
5231	UNCAPITALIZED SOFTWARE	9,577	32,357	48,558	48,267	16,201	-291
5232	UNCAPITALIZED ITEMS-OTHER	38,291	0	50,000	50,000	50,000	0
5310	ROAD MATERIALS & SUPPLIES	24,853	15,000	55,000	55,000	40,000	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	54,005	60,455	67,754	68,519	7,299	765

ALL FUNDS

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Operating Expenditures/Expenses							
Operating Expenditures/Expenses	Total	27,423,700	27,404,152	32,517,247	31,801,272	5,113,095	-715,975
Capital Outlay							
4610	REPAIR & MAINTENANCE SRVC	104,646	489,161	0	0	-489,161	0
6101	LAND - SHAPIRO PROPERTY	0	11,783	0	0	-11,783	0
6201	BLDG-EXTERIOR	0	0	2,146,000	1,000,000	2,146,000	-1,146,000
6210	BLDG-OFFICE	1,134,943	2,414,535	90,000	0	-2,324,535	-90,000
6213	BLDG-PARKS & RECREATION	78,223	77,000	0	0	-77,000	0
6301	IMPRVMNTS OTHER THAN BLDG	1,922	311,243	75,000	99,500	-236,243	24,500
6314	ATHLETIC FIELDS & PARK	483,252	116,481	149,000	118,000	32,519	-31,000
6317	SWIMMING POOL	0	0	20,000	0	20,000	-20,000
6325	DOCKS & SHORELINE, ETC	207,066	1,246,972	0	0	-1,246,972	0
6332	SIDEWALK, CURB, GUTTER, ETC.	1,176,908	958,231	420,000	420,000	-538,231	0
6333	PARKING AREAS	99,445	21,692	176,357	0	154,665	-176,357
6336	TRAFFIC CALMING DEVICES	202,839	728,053	700,250	1,292,750	-27,803	592,500
6340	GEN PUBLIC IMPROVEMENT	2,796,501	4,551,358	889,500	3,052,500	-3,661,858	2,163,000
6350	SEWER SYSTEM	495,032	3,945,107	1,122,000	475,000	-2,823,107	-647,000
6353	IMPROVEMENTS	1,946,955	4,701,548	3,225,996	347,445	-1,475,552	-2,878,551
6406	VEHICLES	665,719	1,194,813	2,811,368	1,882,249	1,616,555	-929,119
6410	OFFICE (EXCL. COMPUTER)	0	11,810	0	15,000	-11,810	15,000
6417	EQUIPMENT	100,969	350,467	27,000	11,000	-323,467	-16,000
6430	COMPUTERS	0	43,961	3,804	2,586	-40,157	-1,218
6431	SOFTWARE APPLICATIONS	3,578	4,875	0	0	-4,875	0
6450	COMMUNICATION EQUIPMENT	122,792	110,494	0	0	-110,494	0
6470	OTHER EQUIPMENT	282,645	547,061	224,250	155,200	-322,811	-69,050
6610	BOOKS & PUBLICATIONS	214,152	189,000	194,000	213,180	5,000	19,180
6620	PERIODICALS	7,963	8,500	8,500	9,200	0	700
6653	FRIENDS MEMORIAL BOOK	96	438	500	500	62	0
6654	FARRAR MEMORIAL TRUST	4,945	6,099	2,000	2,000	-4,099	0
Capital Outlay	Total	10,130,591	22,040,682	12,285,525	9,096,110	-9,755,157	-3,189,415
Debt Service							
7101	PRINCIPAL	6,550,513	2,804,622	3,311,533	2,932,001	506,911	-379,532
7102	ADVANCE FROM OTHER FUNDS	0	613,784	0	0	-613,784	0
7201	INTEREST EXP	1,247,794	1,193,177	1,341,032	1,253,297	147,855	-87,735
7261	INTEREST EXP-H2O DEPOSITS	734	650	650	650	0	0
7301	COST OF ISSUE/OTHER FEES	148,221	60,000	200,000	0	140,000	-200,000
Debt Service	Total	7,947,262	4,672,233	4,853,215	4,185,948	180,982	-667,267
Grants and Aid							
8201	AIDS TO PRIVATE ORGANIZATIONS	286,677	181,255	176,307	171,307	-4,948	-5,000
8301	OTHER GRANTS AND AIDS	0	0	62,500	62,500	62,500	0
Grants and Aid	Total	286,677	181,255	238,807	233,807	57,552	-5,000
Other Uses							
9101	TRF TO 001 FUND (GENERAL)	195,227	718,007	309,400	9,400	-408,607	-300,000

ALL FUNDS

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Other Uses							
9111	TRF TO 111 FUND (STADIUM)	786,604	200,000	261,859	83,237	61,859	-178,622
9113	TRF TO 113 FUND (DFACC)	121,595	662,867	0	0	-662,867	0
9114	TRF TO 114 FUND (DHS)	170,618	282,565	0	0	-282,565	0
9115	TRANSFER TO 150 FUND (DONATION)	500	1,000	0	0	-1,000	0
9130	TRF TO 330 FUND (CO GAS)	44,116	400,000	0	0	-400,000	0
9132	TRF TO 332 PKS REC CIP	198,000	232,000	165,000	165,000	-67,000	0
9133	TRF TO 333 FUND (CIF)	80,000	310,999	0	0	-310,999	0
9134	TRF TO 334 FUND ONE-CENT	28,245	0	0	0	0	0
9140	TRF TO 440 SOLID WASTE	0	0	598,300	0	598,300	-598,300
9141	TRF TO 441 FUND (SEWER)	48,181	0	520,000	0	520,000	-520,000
9142	TRF TO 442 FUND (MARINA)	45,000	30,500	0	0	-30,500	0
9150	TRF TO 550 FUND (FLEET)	77,388	0	0	0	0	0
9151	TRF TO 551 FUND (FAC CIP)	924,834	0	0	0	0	0
9154	TRF TO 554 FD (FACIL CIP)	486,017	600,000	65,000	0	-535,000	-65,000
9160	TRF TO 660 FUND (CRA)	13,510	96,000	0	0	-96,000	0
9540	LOAN TO 440 (SOLID WASTE)	0	520,000	0	0	-520,000	0
Other Uses	Total	3,219,835	4,053,938	1,919,559	257,637	-2,134,379	-1,661,922
Total All Funds		71,587,683	81,699,868	75,624,919	69,785,801	-6,074,949	-5,839,118



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The FY 2015 General Fund Budget (total appropriated expenditures) totals \$24,630,165 which represents an expenditure decrease of 2% from the projected FY 2014 figures. Highlights of the General Fund budget include:

- Cost reductions and efficiencies where possible
- 3% personnel pay-for-performance increase
- No mill rate increase
- Transfers in from the Risk-Safety Self Insurance fund of \$1.2 million in FY 2014, including \$700,000 for the Fine Arts and Museum Buildings and \$500,000 to balance the General Fund.
- Transfer in from the Risk-Safety Fund in FY 2015 of \$300,000 to assist the General Fund.

Summary budget information is shown below:

GENERAL FUND SUMMARY

	FY2013 ACTUAL	PROJECTED FY2014 BUDGET	ADOPTED FY2015 BUDGET	PLANNED FY2016 BUDGET	VARIANCE FY14 V. FY15 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 4,776,962	\$ 3,809,613	\$ 3,499,626	\$ 3,488,630	\$ (309,987)	-8%
REVENUES:						
Ad Valorem Taxes	5,403,353	6,118,973	6,450,624	6,703,064	331,651	5%
Utility Service Taxes and Other Taxes	4,387,972	4,513,916	4,714,411	4,750,052	200,495	4%
License and Permits	3,068,710	3,467,808	3,697,273	3,530,124	229,465	7%
Intergovernmental Revenues	3,237,995	3,313,586	3,332,835	3,362,028	19,249	1%
Charges for Services	5,271,182	5,129,423	5,338,604	5,361,785	209,181	4%
Fines and Forfeitures	497,113	212,692	262,761	265,811	50,069	24%
Miscellaneous Revenue	617,907	637,175	513,261	513,929	(123,914)	-19%
Transfers	487,940	1,418,007	309,400	9,400	(1,108,607)	-78%
TOTAL REVENUES	22,972,172	24,811,580	24,619,169	24,496,193	(192,411)	-1%
TOTAL REVENUES/BEGINNING RESERVES	\$ 27,749,134	\$ 28,621,193	\$ 28,118,795	\$ 27,984,823	\$ (502,398)	-2%
EXPENDITURES:						
Salaries	9,286,081	9,725,795	9,843,004	10,098,314	117,209	1%
Benefits	3,341,860	3,531,586	3,446,244	3,474,793	(85,342)	-2%
Operating Expenditures	9,707,477	9,988,940	10,856,410	10,912,917	867,470	9%
Capital Outlay	340,487	1,244,164	295,700	319,580	(948,464)	-76%
Grants and Aid	267,282	129,650	188,807	188,807	59,157	46%
Transfers	996,334	501,432	-	-	(501,432)	-100%
TOTAL EXPENDITURES	23,939,521	25,121,567	24,630,165	24,994,411	(491,402)	-2%
ENDING RESERVES	3,809,613	3,499,626	3,488,630	2,990,412	(10,996)	0%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 27,749,134	\$ 28,621,193	\$ 28,118,795	\$ 27,984,823	\$ (502,398)	-2%

City of Dunedin, Florida FY 2015 Adopted & FY 2016 Planned Budgets

GENERAL FUND REVENUE SUMMARY

	FY2013 ACTUAL	PROJECTED FY2014 BUDGET	ADOPTED FY2015 BUDGET	PLANNED FY2016 BUDGET	VARIANCE FY15 V. FY14 OVER(UND.)	PERCENT INCR/ (DECR.)
Fund Balance Forward	\$ 4,776,962	\$ 3,809,613	\$ 3,499,626	\$ 3,488,630	\$ (309,987)	-8%
TAXES/AD VALOREM						
Current & Delinquent Ad Valorem Taxes	5,403,353	6,114,973	6,446,624	6,699,064	331,651	5%
Interest and Penalties	-	4,000	4,000	4,000	-	0%
Subtotal	5,403,353	6,118,973	6,450,624	6,703,064	331,651	5%
TAXES/UTILITY SERVICE TAX						
Utility Tax - Duke/Progress Energy	2,722,845	2,875,000	3,018,750	3,018,750	143,750	5%
Utility Tax - Clearwater	112,768	105,000	111,100	111,100	6,100	6%
Utility Tax - Other Gas and Oil	7,051	11,469	8,000	8,000	(3,469)	-30%
Subtotal	2,842,664	2,991,469	3,137,850	3,137,850	146,381	5%
LICENSES & PERMITS						
Occupational Licenses	152,953	126,549	138,873	138,873	12,324	10%
Certificates of Registration	11,930	11,698	12,079	12,079	381	3%
Subtotal	164,883	138,247	150,952	150,952	12,705	9%
LICENSES-BUILDING PERMITS						
Building Permits	637,293	708,196	973,770	817,771	265,574	38%
Planning Fees	19,618	31,740	7,656	7,656	(24,084)	-76%
Fire, Inspection and Other Fees	40,054	50,880	61,390	50,240	10,510	21%
Subtotal	696,965	790,816	1,042,816	875,667	252,000	32%
FRANCHISE FEES						
Electric	2,297,545	2,585,000	2,579,457	2,579,457	(5,543)	0%
Gas	74,200	91,992	75,000	75,000	(16,992)	-18%
Subtotal	2,371,745	2,676,992	2,654,457	2,654,457	(22,535)	-1%
INTERGOV./STATE SHARE/GRANT REV.						
Pinellas County Housing	81,533	76,239	52,719	52,719	(23,520)	-31%
Simplified Communication Tax	1,380,425	1,384,200	1,425,609	1,461,250	41,409	3%
State Revenue Sharing Proceeds	1,109,982	1,094,400	1,116,284	1,129,679	21,884	2%
Mobile Home Licenses	24,487	22,994	22,000	22,000	(994)	-4%
Alcoholic Beverage Licenses	30,866	35,154	34,632	34,632	(522)	-1%
Sales Tax Receipts	1,947,273	1,962,000	1,985,435	1,995,363	23,435	1%
Fire Incent State Reimbursement	9,603	10,800	11,400	12,720	600	6%
Rebate-Municipal Vehicle	25,467	26,327	26,327	26,327	-	0%
Other Grants	8,784	85,672	84,038	88,588	(1,634)	-2%
Subtotal	4,618,420	4,697,786	4,758,444	4,823,278	60,658	1%
CHARGES SERV/GENERAL GOV'T.						
Administrative Charges	1,596,253	1,596,254	1,727,143	1,720,821	130,889	8%
Stop Light and Stop Sign Mtce. Revenue	102,061	115,282	108,374	108,374	(6,908)	-6%
Other Charges for Services	10,463	8,613	8,597	8,597	(16)	0%
Subtotal	1,708,777	1,720,149	1,844,114	1,837,792	123,965	7%
CHARGES SERV./PUBLIC SAFETY						
E.M.S.-County	1,274,232	1,257,830	1,274,012	1,296,949	16,182	1%
Fire District - County	799,806	625,934	675,478	682,044	49,544	8%
Subtotal	2,074,038	1,883,764	1,949,490	1,978,993	65,726	3%
PARKS & RECREATION USER FEES						
Athletics	157,962	165,000	162,000	162,000	(3,000)	-2%
Youth Services	366,314	378,500	372,000	372,000	(6,500)	-2%
Community Center	419,052	414,230	420,000	420,000	5,770	1%
MLK Center	101,159	100,000	100,000	100,000	-	0%
Senior Center	109,231	129,900	130,000	130,000	100	0%
Nature Center/Hammock	65,149	70,830	71,000	71,000	170	0%
Registration I.D.	68,270	65,200	68,000	68,000	2,800	4%
Aquatics	79,726	78,000	78,000	78,000	-	0%
Special Events	105,763	108,000	128,000	128,000	20,000	19%
Weaver Park Revenue	1,994	-	-	-	-	0%
Subtotal	1,474,620	1,509,660	1,529,000	1,529,000	19,340	1%

City of Dunedin, Florida FY 2015 Adopted & FY 2016 Planned Budgets

GENERAL FUND REVENUE SUMMARY

	FY2013 ACTUAL	PROJECTED FY2014 BUDGET	ADOPTED FY2015 BUDGET	PLANNED FY2016 BUDGET	VARIANCE FY15 V. FY14 OVER(UND.)	PERCENT INCR/ (DECR.)
FINES & FORFEITS						
Court Fines & Forfeits.	36,634	31,402	33,810	33,810	2,408	8%
Library Fines	60,002	65,000	65,000	68,000	-	0%
Code Enforcement Fines	395,571	115,000	161,856	161,856	46,856	41%
Other Fines and Late Fees	4,906	1,290	2,095	2,145	805	62%
Retirement Forfeiture	90,000	90,000	50,000	50,000	(40,000)	-44%
Subtotal	587,113	302,692	312,761	315,811	10,069	3%
INTEREST EARNINGS ON INVESTMENTS						
Interest Earned on Investments	12,021	48,000	48,000	48,000	-	0%
Subtotal	12,021	48,000	48,000	48,000	-	0%
RENTS & ROYALTIES						
Cingular Lease	54,936	55,000	55,000	55,000	-	0%
Causeway Concession Lease	28,000	18,000	20,600	21,218	2,600	14%
Municipal Serv./Sheriff	227,529	202,661	202,661	202,661	-	0%
Subtotal	310,465	275,661	278,261	278,879	2,600	1%
OTHER MISCELLANEOUS REVENUES						
Burial Fees	13,747	15,850	16,000	16,000	150	1%
Other Miscellaneous Revenue	109,800	185,242	102,000	102,000	(83,242)	-45%
Sales of Assets	10,683	38,272	3,000	3,000	(35,272)	-92%
Donation - Friends of Library	17,983	-	25,000	25,000	25,000	0%
Donation - Library Foundation	47,990	-	2,000	2,000	2,000	0%
Donation - Other	18,965	-	5,000	5,050	5,000	0%
Subtotal	219,168	239,364	153,000	153,050	(86,364)	-36%
NON-OPERATING						
Transfer from General Fund	267,713	-	-	-	-	0%
Transfer from Government Grants Fund	-	22,023	-	-	(22,023)	-100%
Transfer from Stadium Fund	125,000	125,000	-	-	(125,000)	-100%
Transfer from Debt Service Fund	-	1,133	-	-	(1,133)	-100%
Transfer from Capital Improvement Fund	-	6,011	-	-	(6,011)	-100%
Transfer from Self Insurance Fund	70,227	1,200,000	300,000	-	(900,000)	-75%
Transfer from Facilities CIP Fund	-	21,263	-	-	(21,263)	-100%
Transfer from Comm. Redevelopment Authority	25,000	34,900	9,400	9,400	(25,500)	-73%
Transfer from Stirling Links Golf Fund	-	7,677	-	-	(7,677)	-100%
Subtotal	487,940	1,418,007	309,400	9,400	(1,108,607)	-78%
TOTAL REVENUES	22,972,172	24,811,580	24,619,169	24,496,193	(192,411)	-1%
TOTAL REVENUES AND FUND BALANCE FORWARD	\$ 27,749,134	\$ 28,621,193	\$ 28,118,795	\$ 27,984,823	\$ (502,398)	-2%

GENERAL FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Personal Services - Salaries</i>							
1101	EXECUTIVE SALARIES	829,856	918,726	923,899	951,616	5,173	27,717
1201	REG SALARIES AND WAGES	7,548,683	7,921,630	8,020,421	8,259,773	98,791	239,352
1301	OTHER SALARIES & WAGES	394,414	424,541	422,817	410,817	-1,724	-12,000
1401	OVERTIME	239,746	207,900	212,459	212,700	4,559	241
1501	SPECIAL PAY	53,268	46,701	46,741	46,741	40	0
1510	STATE INCENTIVE - FIRE	25,382	24,960	29,960	29,960	5,000	0
1520	HOLIDAY PAY - FIRE	188,132	174,737	180,107	180,107	5,370	0
1530	UNIFORM ALLOWANCE	6,600	6,600	6,600	6,600	0	0
Personal Services - Salaries		9,286,081	9,725,795	9,843,004	10,098,314	117,209	255,310
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	674,592	742,217	748,801	772,524	6,584	23,723
2201	RETIREMENT CONTRIBUTIONS	804,798	1,029,703	1,035,920	1,003,958	6,217	-31,962
2310	LIFE & HEALTH INSURANCE	1,339,672	1,230,143	1,494,805	1,529,936	264,662	35,131
2480	ISF-WORKERS' COMP	522,798	529,523	166,718	168,375	-362,805	1,657
2601	RELIEF STAFF MULTIPLIER	0	0	0	0	0	0
Personal Services - Benefits		3,341,860	3,531,586	3,446,244	3,474,793	-85,342	28,549
<i>Operating Expenditures/Expenses</i>							
3110	PROFESSIONAL SERVICES	162,165	148,774	128,165	133,165	-20,609	5,000
3111	LEGAL SERVICES	148,200	150,000	150,000	150,000	0	0
3115	ISF-INFORMATION TECHNOLOGY	0	0	504,389	469,910	504,389	-34,479
3130	SUBSTANCE ABUSE TEST-WC	960	745	60	60	-685	0
3210	AUDITING SERVICES	58,029	60,000	60,000	60,000	0	0
3405	OTHER CONTRACTUAL SERV	4,386,135	4,417,077	4,596,967	4,594,297	179,890	-2,670
3406	BANKING SERVICES	24,495	24,920	27,920	28,100	3,000	180
3422	REFUSE DISPOSAL	9,105	0	5,000	5,000	5,000	0
3481	ISF-BUILDING MAINTENANCE	844,620	912,692	863,670	863,670	-49,022	0
3730	ADMIN COSTS-ENGINEERING	0	2,000	0	0	-2,000	0
4010	TRAVEL & PER DIEM	73,062	65,139	78,263	83,024	13,124	4,761
4055	COMMISSIONER BUJALSKI	253	1,000	1,000	1,000	0	0
4058	MAYOR EGGERS	260	3,050	1,000	1,000	-2,050	0
4059	COMMISSIONER SCALES	1,136	2,000	1,000	1,000	-1,000	0
4060	COMMISSIONER BARNETTE	62	2,000	1,000	1,000	-1,000	0
4062	COMMISSIONER GRACY	1,807	500	1,000	1,000	500	0
4110	COMMUNICATIONS SERVICES	106,586	109,925	124,114	124,274	14,189	160
4120	RADIOS	8,125	8,529	8,850	8,850	321	0
4130	POSTAGE, FREIGHT, SHIPPING	31,065	27,445	25,126	25,176	-2,319	50
4310	ELECTRICITY	1,088,244	1,124,333	1,205,957	1,266,259	81,624	60,302
4320	GAS	9,022	7,494	7,669	7,669	175	0
4330	WATER, SEWER, SOLID WASTE	76,976	141,637	139,879	139,879	-1,758	0
4410	RENT/LEASE-EQUIPMENT	34,822	46,042	46,590	47,124	548	534
4420	RENT/LEASE-BUILDING	30,276	35,494	36,420	36,420	926	0
4480	ISF-VEHICLES	711,176	767,494	1,057,730	1,037,115	290,236	-20,615
4580	ISF-INSURANCE	531,653	537,823	491,043	513,683	-46,780	22,640
4610	REPAIR & MAINTENANCE SRVC	435,203	379,467	252,247	265,737	-127,220	13,490
4620	R&M - BUILDINGS	80	0	0	0	0	0
4630	R&M - VEHICLES	1,400	0	0	0	0	0
4680	ISF-CUSTODIAL SERVICES	87,904	263,472	263,947	263,947	475	0
4710	PRINTING & BINDING	29,519	32,445	34,481	36,281	2,036	1,800
4810	PROMOTIONAL ACTIVITIES	103,791	121,505	91,925	90,675	-29,580	-1,250
4910	OTHER CURRENT CHARGES	47,917	25,931	29,389	26,979	3,458	-2,410
4912	LICENSES AND FEES	11,037	7,633	19,923	19,308	12,290	-615

GENERAL FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
<i>Operating Expenditures/Expenses</i>								
4961	STREET TREES	11,235	8,300	12,300	12,300	4,000	0	
4965	ELECTION EXPENSES	4,131	32	5,000	0	4,968	-5,000	
5110	OFFICE SUPPLIES	28,529	28,324	30,778	29,478	2,454	-1,300	
5120	COMPUTER	10,234	10,250	11,550	12,550	1,300	1,000	
5210	OPERATING SUPPLIES	378,761	317,593	321,940	331,040	4,347	9,100	
5214	FUEL - PROPANE	56	100	100	100	0	0	
5222	UNIFORM CLEANING/EXPENSE	39,524	44,360	47,720	50,020	3,360	2,300	
5230	UNCAPITALIZED EQUIPMENT	133,198	101,100	102,351	102,751	1,251	400	
5231	UNCAPITALIZED SOFTWARE	6,803	17,367	28,158	29,067	10,791	909	
5410	BOOKS, PUBS, SUBSCRIPTIONS	39,921	34,948	41,789	44,009	6,841	2,220	
Operating Expenditures/Expenses		9,707,477	9,988,940	10,856,410	10,912,917	867,470	56,507	
<i>Capital Outlay</i>								
6210	BLDG-OFFICE	34,694	700,000	0	0	-700,000	0	
6301	IMPRVMNTS OTHER THAN BLDG	0	9,000	8,000	9,500	-1,000	1,500	
6410	OFFICE (EXCL. COMPUTER)	0	1,810	0	0	-1,810	0	
6417	EQUIPMENT	0	1,500	0	0	-1,500	0	
6430	COMPUTERS	0	18,211	0	0	-18,211	0	
6431	SOFTWARE APPLICATIONS	3,578	4,875	0	0	-4,875	0	
6470	OTHER EQUIPMENT	75,059	304,731	82,700	85,200	-222,031	2,500	
6610	BOOKS & PUBLICATIONS	214,152	189,000	194,000	213,180	5,000	19,180	
6620	PERIODICALS	7,963	8,500	8,500	9,200	0	700	
6653	FRIENDS MEMORIAL BOOK	96	438	500	500	62	0	
6654	FARRAR MEMORIAL TRUST	4,945	6,099	2,000	2,000	-4,099	0	
Capital Outlay		340,487	1,244,164	295,700	319,580	-948,464	23,880	
<i>Grants and Aid</i>								
8201	AIDS TO PRIVATE ORGANIZATIONS	267,282	129,650	166,307	166,307	36,657	0	
8301	OTHER GRANTS AND AIDS	0	0	22,500	22,500	22,500	0	
Grants and Aid		267,282	129,650	188,807	188,807	59,157	0	
<i>Other Uses</i>								
9111	TRF TO 111 FUND (STADIUM)	366,604	200,000	0	0	-200,000	0	
9113	TRF TO 113 FUND (DFACC)	121,595	162,867	0	0	-162,867	0	
9114	TRF TO 114 FUND (DHS)	145,618	82,565	0	0	-82,565	0	
9115	TRANSFER TO 150 FUND (DONATION)	500	1,000	0	0	-1,000	0	
9132	TRF TO 332 PKS REC CIP	0	55,000	0	0	-55,000	0	
9133	TRF TO 333 FUND (CIF)	80,000	0	0	0	0	0	
9154	TRF TO 554 FD (FACIL CIP)	282,017	0	0	0	0	0	
Other Uses		996,334	501,432	0	0	-501,432	0	
GENERAL FUND		TOTAL	23,939,521	25,121,567	24,630,165	24,994,411	-491,402	364,246

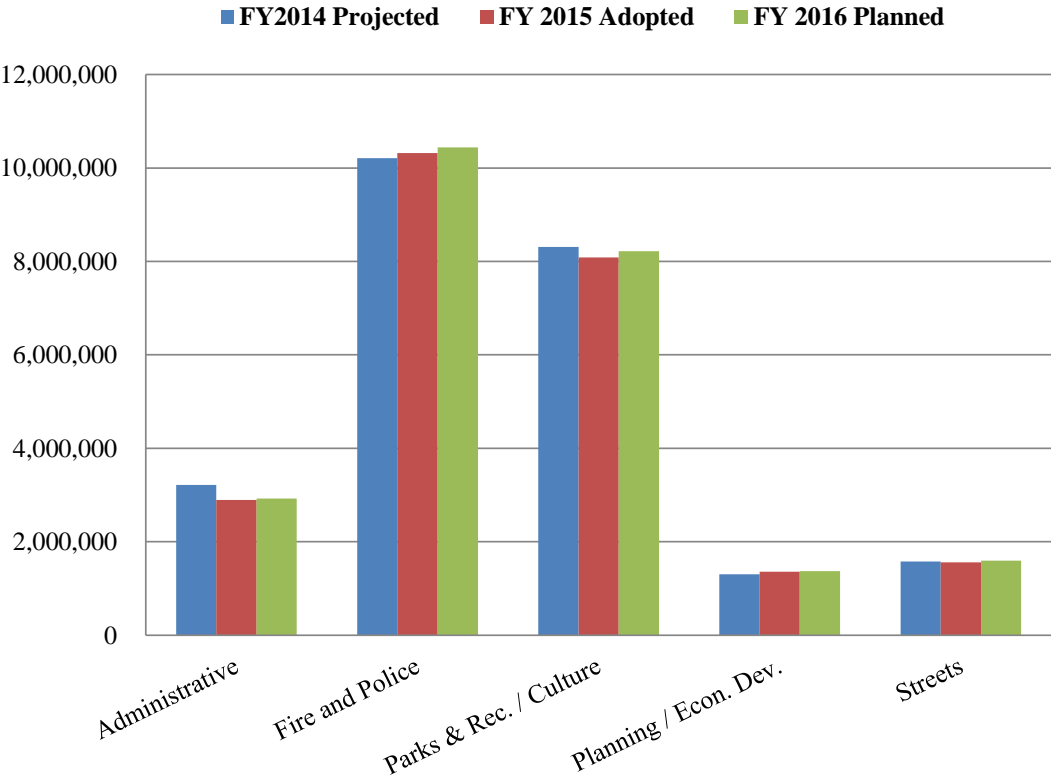
GENERAL FUND EXPENDITURES BY DEPARTMENT

	FY 2013 ACTUAL	PROJECTED FY 2014 BUDGET	ADOPTED FY 2015 BUDGET	PLANNED FY 2016 BUDGET	VARIANCE FY15 V. FY14 OVER(UND.)	PERCENT INCR./ (DECR.)
OPERATING EXPENDITURES						
General Government/Admin.:						
City Manager	\$ 490,153	\$ 607,384	\$ 631,637	\$ 645,467	\$ 24,253	4%
Communications	227,729	336,555	278,552	284,861	(58,003)	-17%
City Clerk	322,936	406,601	413,196	418,555	6,595	2%
City Attorney	150,661	152,500	152,500	152,500	-	0%
City Commission	185,451	190,285	285,683	284,591	95,398	50%
Finance	1,063,582	1,309,415	892,482	909,774	(416,933)	-32%
Human Resources	268,692	211,670	238,604	226,408	26,934	13%
Planning and Development	1,063,505	1,048,422	1,184,689	1,192,889	136,267	13%
Economic and Housing Development	220,675	255,886	174,519	179,704	(81,367)	-32%
Law Enforcement Services	3,986,949	4,027,132	4,050,850	4,052,300	23,718	1%
Fire	5,987,140	6,185,751	6,268,504	6,390,957	82,753	1%
Parks & Recreation	5,642,066	6,643,051	6,306,645	6,385,713	(336,406)	-5%
Library	1,829,394	1,669,932	1,775,666	1,834,857	105,734	6%
Streets	1,504,254	1,575,551	1,556,796	1,596,913	(18,755)	-1%
OPERATING SUBTOTAL	22,943,187	24,620,135	24,210,323	24,555,489	(409,812)	-2%
NON-DEPARTMENTAL						
Transfer to Stadium	366,604	200,000	-	-	(200,000)	-100%
Transfer to DFACC	121,595	162,867	-	-	(162,867)	-100%
Transfer to DHS	145,618	82,565	-	-	(82,565)	-100%
Transfer to Donation	500	1,000	-	-	(1,000)	-100%
Transfer to Parks & Rec. CIP	-	55,000	-	-	(55,000)	-100%
Transfer to Capital Improvement	80,000	-	-	-	-	0%
Transfer to Facilities CIP	282,017	-	-	-	-	0%
Insurance - ISF Charge	-	-	419,842	438,922	419,842	0%
NON-DEPARTMENTAL SUBTOTAL	996,334	501,432	419,842	438,922	(81,590)	-16%
TOTAL EXPENDITURES	\$ 23,939,521	\$ 25,121,567	\$ 24,630,165	\$ 24,994,411	\$ (491,402)	-2%

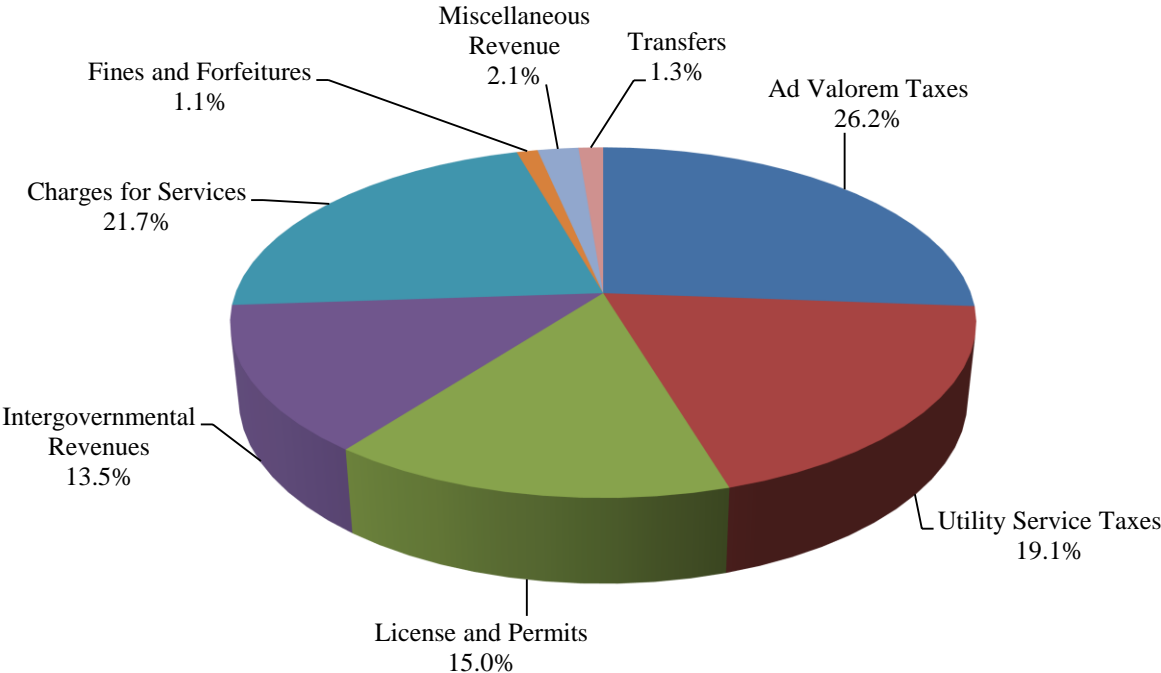
Notes on Major Variances:

- City Commission – includes grants in aid to Fine Arts Center and Dunedin Historical Society.
- Finance – included Information Technology for FY 2013 and FY 2014. In FY 2015 this division is moved to the newly created Fund 557, Information Technology Services Fund.

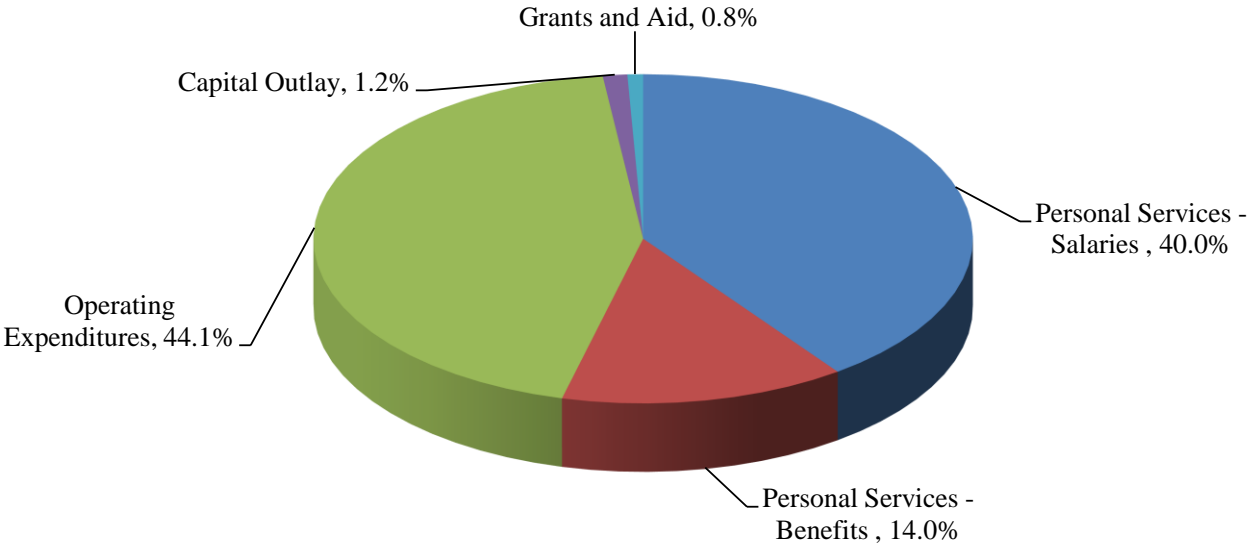
GENERAL FUND EXPENDITURES BY FUNCTIONAL AREA



General Fund Revenues by Type FY 2015 Adopted



General Fund Expenditures by Type FY 2015 Adopted



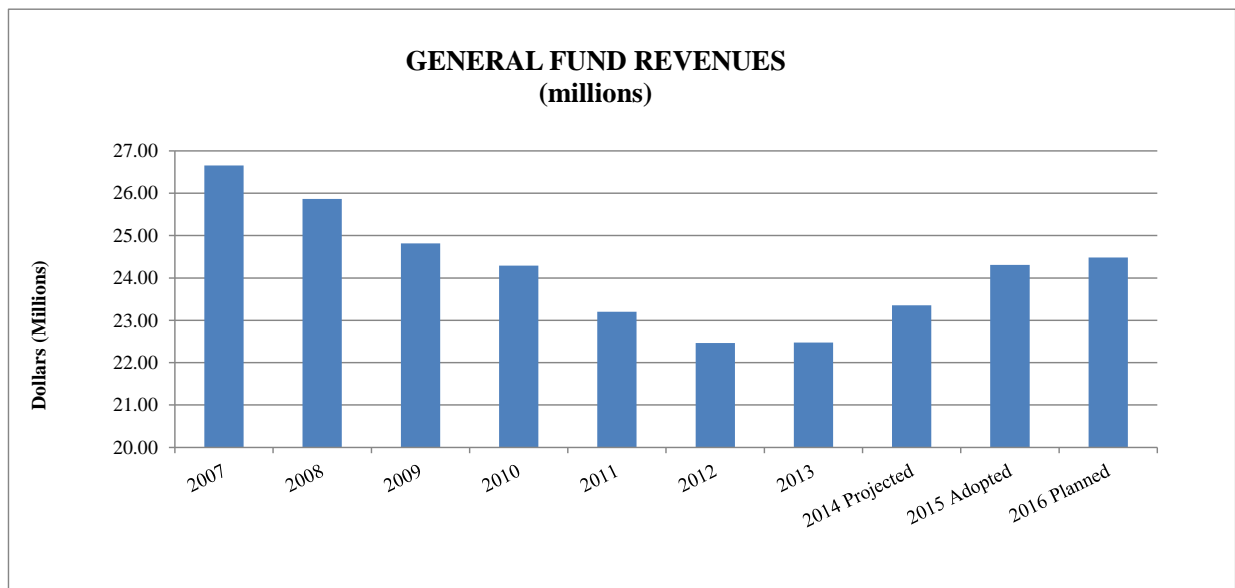
BASIS OF REVENUE ESTIMATES

The City has several sources of revenue that support the services that are provided to residents. Descriptions of major revenue sources from both governmental and proprietary funds are provided along with revenue histories.

In the past, although some revenue sources are unique by independent variables, there was one primary variable, Consumer Price Index (CPI), which influenced most of the City’s revenue source. Population growth is not a factor since the City’s population has remained relatively stable for the past five years. During the last few years, the “great recession” has turned what was an upward trend into a downward trend. Economic indicators show that we may have reached the trough of this recession and will begin a slight upward trend. Due to this change in trend direction, trend analysis may not be a good indicator of revenues for the future. Revenues have been projected based on past performance, averages, known rate increases, or other factors.

Below are the historical General Fund revenues (not including Transfers, Sale of Assets or Debt Proceeds):

GENERAL FUND			
Fiscal Year	Revenue	Change	% Change
Actual FY 2007	26,656,483	643,561	2.47%
Actual FY 2008	25,867,458	-789,025	-2.96%
Actual FY 2009	24,814,815	-1,052,643	-4.07%
Actual FY 2010	24,289,699	-525,116	-2.12%
Actual FY 2011	23,202,605	-1,087,094	-4.48%
Actual FY 2012	22,461,238	-741,367	-3.20%
Actual FY 2013	22,475,548	14,310	0.06%
Projected FY 2014	23,355,301	879,753	3.91%
Adopted FY 2015	24,306,769	951,468	4.07%
Planned FY 2016	24,483,793	177,024	0.73%



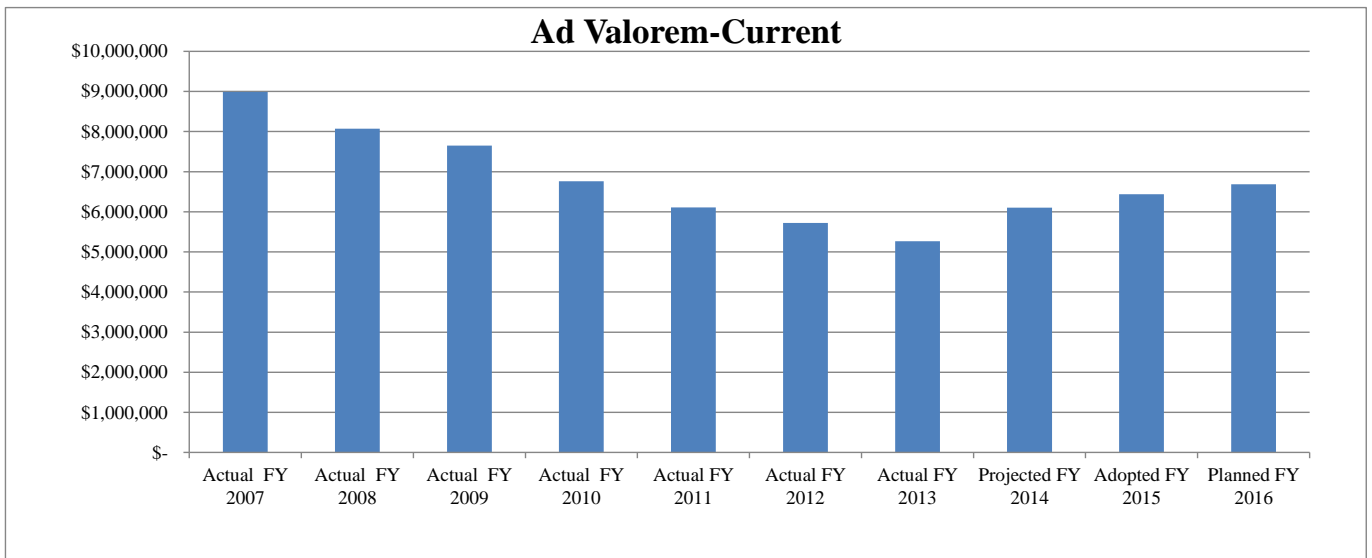
AD VALOREM TAXES

Description: A tax on property paid by owners of real and personal property within the City limits. The tax is based on an assessment by the Pinellas County Property Appraiser of the market value of property and improvements. Except for voted levies, Florida Statutes, Section 200.081 limits ad valorem taxes against real properties and tangible personal property to 10 mills.

Legal Authority: Florida Statute, Chapter 200.

AD VALOREM-CURRENT *				1010
Fiscal Year	Revenue	Change	% Change	
Actual FY 2007	8,990,141	662,699	7.96%	
Actual FY 2008	8,074,167	(915,974)	-10.19%	
Actual FY 2009	7,649,065	(425,102)	-5.26%	
Actual FY 2010	6,762,378	(886,687)	-11.59%	
Actual FY 2011	6,111,570	(650,808)	-9.62%	
Actual FY 2012	5,723,253	(388,317)	-6.35%	
Actual FY 2013	5,269,249	(454,004)	-7.93%	
Projected FY 2014	6,103,777	834,528	15.84%	
Adopted FY 2015	6,436,624	332,847	5.45%	
Planned FY 2016	6,689,064	252,440	3.92%	

* Does not include penalties or delinquent account collections.



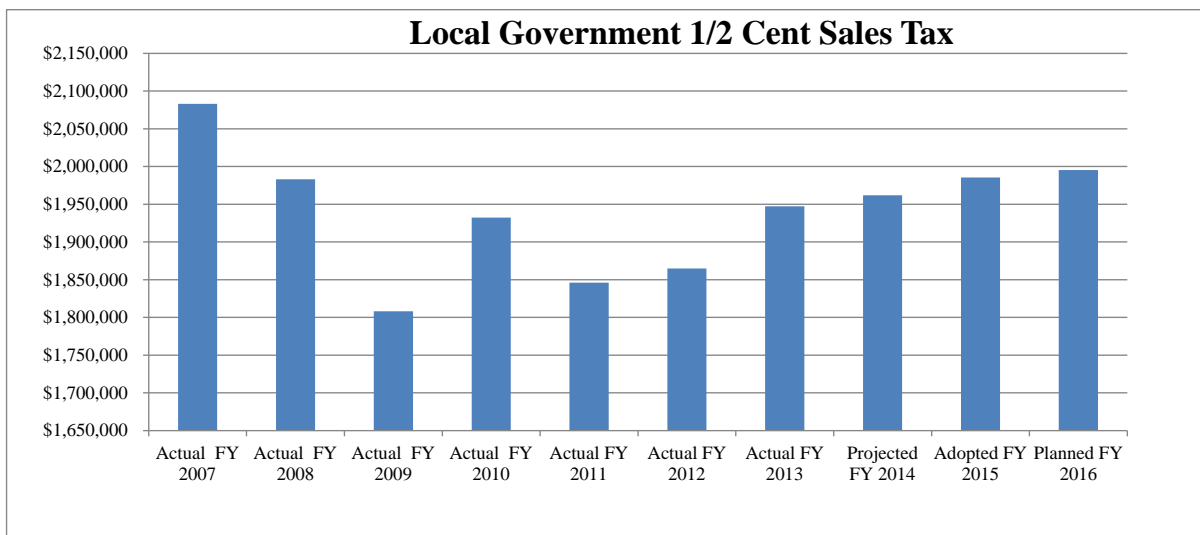
LOCAL GOVERNMENT HALF-CENT SALES TAX

Description: The local Half-Cent Sales Tax Program returns to cities and counties 9.888 % of sales tax proceeds remitted to the State of Florida from the Local Government Half-Cent Sales Tax Clearing Trust Fund. In order to receive funds from this distribution, a City or County must qualify to receive revenue sharing funds pursuant to section 218.23, Florida Statute, and must also meet millage limitation requirements outlined in section 200.065, Florida Statute. The proportion for each municipal government is computed by dividing the population of that municipality by the sum of the total county population, plus two-thirds of the unincorporated area population.

Legal Authority: Florida Statute, Chapter 218.61 Part VI.

Forecast Methodology: This revenue is forecasted by the State of Florida. However, if data is not available in time for the adopted budget, historical trends and economic trends would be used in projecting this revenue. This estimate will be adjusted when additional information is received from the State.

LOCAL GOVT 1/2 CENT SALES			1802
Fiscal Year	Revenue	Change	% Change
Actual FY 2007	2,083,144	(95,420)	-4.38%
Actual FY 2008	1,983,182	(99,962)	-4.80%
Actual FY 2009	1,808,035	(175,147)	-8.83%
Actual FY 2010	1,932,304	124,269	6.87%
Actual FY 2011	1,846,028	(86,276)	-4.46%
Actual FY 2012	1,864,750	18,722	1.01%
Actual FY 2013	1,947,273	82,523	4.43%
Projected FY 2014	1,962,000	14,727	0.76%
Adopted FY 2015	1,985,435	23,435	1.19%
Planned FY 2016	1,995,363	9,928	0.50%



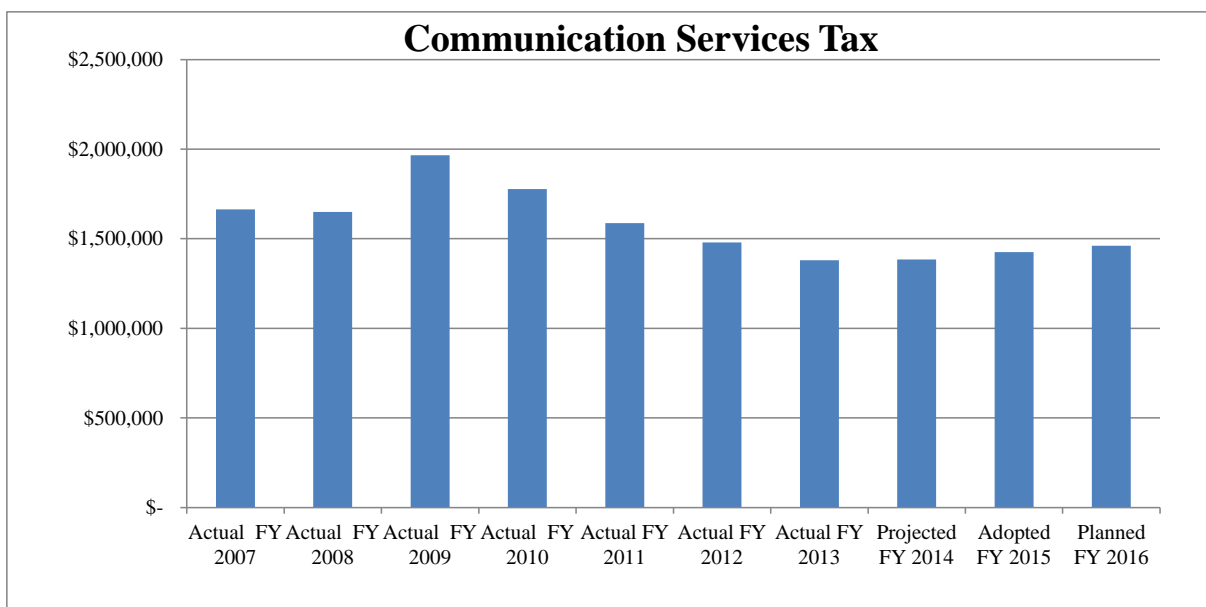
SIMPLIFIED COMMUNICATION SERVICES TAX

Description: The Simplified Communications Services Law was passed in the regular session of the 2000 Florida Legislature and went into effect October 1, 2001. The law combined seven different types of communication taxes and fees into a two-tiered tax composed of a state tax and a local option tax on communication services. (These include utility taxes, franchise fees, permit fees, and right-of-way usage fees.) The rate for the City of Dunedin is 5.32% of local gross service revenues, which includes an additional .12% to the maximum stemming from an election not to charge providers permit fees for use of the public right-of-way.

Legal Authority: Florida Statute 202.19 Authorization to Impose Local Communications Taxes, Florida Statute 202.20 Conversion rates, City Code of Ordinances, City of Dunedin Resolution 01-19.

Forecast Methodology: This revenue is forecasted by the State of Florida. Current estimates are based on historical trends. When State estimates are received, the estimate will be adjusted.

Communication Services Tax			0100
Fiscal Year	Revenue	Change	% Change
Actual FY 2007	1,663,096	45,418	2.81%
Actual FY 2008	1,648,946	(14,150)	-0.85%
Actual FY 2009	1,965,858	316,912	19.22%
Actual FY 2010	1,777,042	(188,816)	-9.60%
Actual FY 2011	1,587,272	(189,770)	-10.68%
Actual FY 2012	1,478,813	(108,459)	-6.83%
Actual FY 2013	1,380,425	(98,388)	-6.65%
Projected FY 2014	1,384,200	3,775	0.27%
Adopted FY 2015	1,425,609	41,409	2.99%
Planned FY 2016	1,461,250	35,641	2.50%



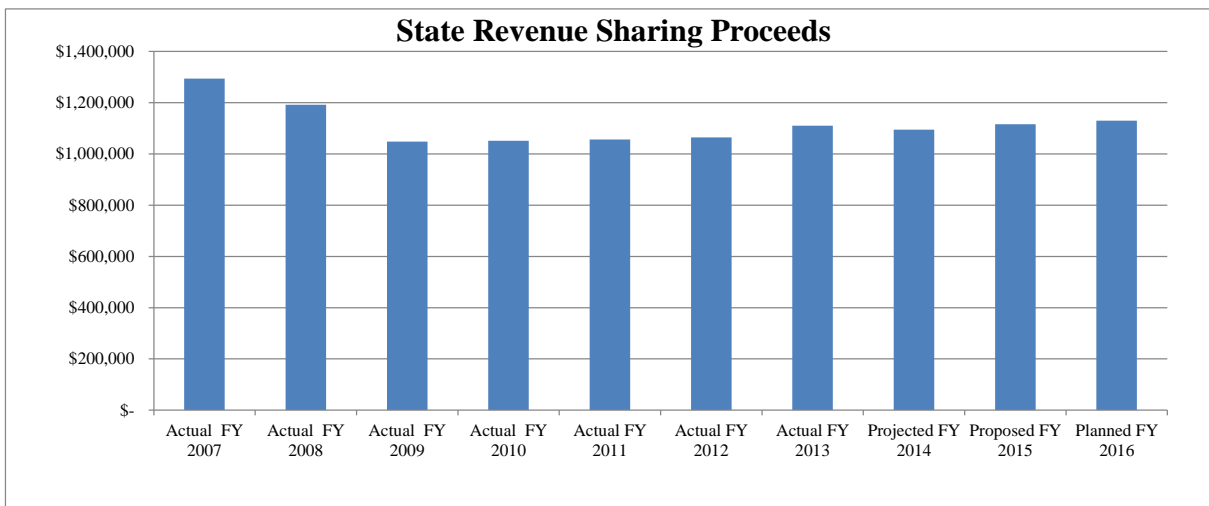
STATE REVENUE SHARING

Description: Revenue received from the Municipal Revenue Sharing Trust Fund for municipalities of the State are primarily derived from sales and use taxes, Municipal Fuel Tax, and the State Alternative Fuel Decal Users Fee. The Municipal Revenue Sharing Program started in 1972 and has certain eligibility requirements, including an independent annual audit, reporting finances annually to the Department of Banking and Finance, meeting of State standards for the hiring of Police Officers and Firefighters, a minimum local tax effort based on the revenue raised by a 3 mill property tax in 1972, and compliance with State procedures for the levying of property taxes. Municipalities are required to expend the portion of funds derived from the One Cent Municipal Fuel Tax for transportation-related expenditures, and are limited in the amount of revenue sharing dollars that may be bonded. (Only guaranteed portions of their distribution can be bonded.)

Legal Authority: Florida Revenue Sharing Act of 1972, Florida Statute, and Section 218.215 (Revenue Sharing Trust Funds: Creation and distribution).

Forecast Methodology: This revenue is forecasted by the State of Florida. However, if data is not available in time for the proposed budget, then historical trends, inflation (CPI), and economic trends are used in projecting this revenue. When State estimates are received, the estimate will be adjusted.

STATE REV SH PROCEEDS			1202
Fiscal Year	Revenue	Change	% Change
Actual FY 2007	1,293,622	(30,081)	-2.27%
Actual FY 2008	1,191,791	(101,830)	-7.87%
Actual FY 2009	1,048,081	(143,711)	-12.06%
Actual FY 2010	1,051,157	3,076	0.29%
Actual FY 2011	1,056,355	5,198	0.49%
Actual FY 2012	1,064,822	8,467	0.80%
Actual FY 2013	1,109,982	45,160	4.24%
Projected FY 2014	1,094,400	(15,582)	-1.40%
Proposed FY 2015	1,116,284	21,884	2.00%
Planned FY 2016	1,129,679	13,395	1.20%



EXPENDITURE ESTIMATES

Personnel Services

Description: This category includes expenditures for employees' wages and salaries plus other employee compensation: overtime and special duty pay, life and health insurance, social security, workers compensation and retirement contributions.

Assumptions: The proposed personnel services budget is based on the following assumptions:

- 3% Pay-for-performance increase
- Worker's Compensation – Annual costs are based on estimated future claims and known Administrative costs.
- Projected increases in pension contributions based on the latest actuarial report for the fire department employees, the Florida Retirement System (FRS) pension plan rate and the City Defined Contribution Benefit Plan.
- Third-party administrator and other insurance costs increased 16% for FY 2015 for the City portion and 6% for the employee portion.

Operating Expenditures/Expenses

Description: This category includes expenditures/expenses for programs that are not classified as personnel, capital outlay or capital projects. Operating expenses include office supplies, postage, utilities, telephone, travel, dues and subscriptions, property insurance, fleet replacement and facility maintenance costs.

Assumptions: Budgeted increases (decreases) are based on a departmental level decision-making process, and subsequent reductions, by both the departments and City Manager.

Capital Outlay:

Description: This category includes expenditures for capital items, with an individual cost of \$1,000 or more, and an estimated useful life in excess of one year.

Assumptions: Budgeted expenditures are based on estimated cost of each capital item. Major capital outlays or programs are generally accounted for in the same fund as the funding source.



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CITY MANAGER

Departmental Mission Statement

To provide direction and supervision in the administration and operation of all City departments in order to provide for the effective and efficient delivery of governmental services, and to effectively administer and execute the policies of the City Commission.

Current Services Summary

Establishes the City organization, directs and supervises administration of all departments; enforces all laws, charter provisions and Commission policies; keeps the Commission abreast of policy matters; submits annual operating and capital budget to Commission; reports to the Commission on the financial and administrative activities of the City.

Budget Highlights, Service Changes and Proposed Efficiencies

1. \$2,000 citywide membership dues for the *Tampa Bay Regional Planning Council* transferred to the City Commission's Books, Publications, Subscriptions and Membership account.
2. Deputy City Manager reallocations from Public Works to City Manager's budget are as follows:
 - Custodial services, building maintenance contracts, and electrical accounts for assigned square footage
 - Books/Pubs/Subs/Memberships account for ASCE annual membership
 - Rentals and Leases account for Toshiba copier
 - Fleet vehicle charges
3. Approximately \$700 in postage fees for Pinellas County Property Appraiser tax bills transferred to the Finance Department's Postage, Freight, & Shipping account.

Department Expenditure Summary

CITY MANAGER	FUND: GENERAL				
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 455,725	\$ 565,958	\$ 564,407	\$ 577,496	-0.3%
Operating Expenditures/Expenses	34,428	39,622	67,230	67,971	69.7%
Capital Outlay	-	1,804	-	-	0.0%
TOTAL EXPENDITURES	\$ 490,153	\$ 607,384	\$ 631,637	\$ 645,467	4.0%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
City Manager	1.00	1.00	1.00	0.00
Deputy City Manager	1.00	1.00	1.00	0.00
Dev. Services Project Coordinator	0.50	0.50	0.50	0.00
Executive Office Coordinator	1.00	1.00	1.00	0.00
Senior Administrative Assistant	1.00	1.00	1.00	0.00
TOTAL FTE's	4.50	4.50	4.50	0.00

FY 2014 Goals and Objectives Update

1. Fire Station 61 completed and placed into service.
2. Completed South Douglas, North Douglas, Lyndhurst Street, and Patricia Avenue Streetscapes.
3. Completed south, east, and north seawall repairs at the Dunedin Municipal Marina. Constructed pump-out facilities and improvements to the day docks.
4. Completed phase 2 reconstruction of San Christopher Drive.
5. Completed Water & Wastewater Plant master plan.
6. Completed assistance to Achieva Credit Union in relocation of corporate headquarters to Dunedin.
7. Completed rededication of Pioneer Park with construction of the John R. Lawrence Pioneer Park memorial monument.
8. Replaced and upgraded TV cameras and other equipment at City Hall.
9. Successfully concluded real estate lease negotiations with the Pinellas County Sheriff's Office.
10. Assisted/supported Finance Department in the streamlining of the budget process timeline.
11. Assisted/supported Planning & Development Department in writing the Form-based Code.
12. Assisted/supported the expansion of the Dunedin Fine Art Center.
13. Assisted/supported construction of affordable housing on Lorraine Leland Street.
14. Commenced evaluation of Weaver Park's Blatchley House to plan renovations.
15. Commenced Lakewood Estates Drainage Improvements project.

FY 2015 Goals and Objectives

1. Conduct successful negotiations to retain the Toronto Blue Jays, if feasible.
2. Guide local participation in the County's PD&E study for the Dunedin Causeway replacement bridge.
3. Continue SR 580, Patricia Avenue, southside, Causeway, and Marina corridor planning and implementation.
4. Complete streetscaping of Huntley and Monroe in the CRA and to encourage redevelopment.
5. Commence construction of the Gateway and Replacement Municipal Annex projects.
6. Complete west seawall improvements at the Dunedin Municipal Marina.
7. Complete President Street/Lyndhurst Street Drainage Improvements project.
8. Complete Parks & Recreation long-range strategic plan.
9. Assist Wells Fargo in marketing of 375 Patricia Avenue (former Nielsen site).
10. Provide assistance and support to the developers of the Fenway site and 200 Main Street site.
11. Streamline/enhance/produce quality programming, website and video content on City services.
12. Continue to diversify mission and usefulness of the Dunedin Public Library.
13. Develop strategic partnerships with public/private organizations.
14. Evaluate the merits of replacement, enterprise-wide software.
15. Develop more specific plans for downtown parking.

CITY MANAGER-1100

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Personal Services - Salaries								
1101	EXECUTIVE SALARIES	170,187	173,010	175,942	181,220	2,932	5,278	
1201	REG SALARIES AND WAGES	177,372	254,441	258,729	266,491	4,288	7,762	
Personal Services - Salaries		347,559	427,451	434,671	447,711	7,220	13,040	
Personal Services - Benefits								
2100	FICA TAXES	22,445	32,700	31,171	34,250	-1,529	3,079	
2201	RETIREMENT CONTRIBUTIONS	31,186	49,425	54,348	50,288	4,923	-4,060	
2310	LIFE & HEALTH INSURANCE	48,763	50,610	43,658	44,683	-6,952	1,025	
2480	ISF-WORKERS' COMP	5,772	5,772	559	564	-5,213	5	
Personal Services - Benefits		108,166	138,507	129,736	129,785	-8,771	49	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	0	0	2,000	2,500	2,000	500	
3115	ISF-INFORMATION TECHNOLOGY	0	0	20,346	17,815	20,346	-2,531	
3405	OTHER CONTRACTUAL SERV	0	0	1,500	1,500	1,500	0	
3481	ISF-BUILDING MAINTENANCE	4,962	4,962	6,324	6,324	1,362	0	
4010	TRAVEL & PER DIEM	1,661	3,000	4,600	7,200	1,600	2,600	
4110	COMMUNICATIONS SERVICES	4,662	4,779	4,779	4,779	0	0	
4130	POSTAGE, FREIGHT, SHIPPING	736	945	200	240	-745	40	
4310	ELECTRICITY	3,078	3,600	3,780	3,969	180	189	
4330	WATER, SEWER, SOLID WASTE	576	300	440	440	140	0	
4410	RENT/LEASE-EQUIPMENT	1,833	2,336	4,200	4,200	1,864	0	
4480	ISF-VEHICLES	0	0	4,639	4,582	4,639	-57	
4580	ISF-INSURANCE	3,916	3,916	0	0	-3,916	0	
4680	ISF-CUSTODIAL SERVICES	987	2,912	3,822	3,822	910	0	
4710	PRINTING & BINDING	73	100	200	200	100	0	
4810	PROMOTIONAL ACTIVITIES	180	100	200	200	100	0	
4910	OTHER CURRENT CHARGES	4,508	5,100	5,000	5,000	-100	0	
5110	OFFICE SUPPLIES	1,551	1,300	1,500	1,500	200	0	
5120	COMPUTER	0	750	0	0	-750	0	
5210	OPERATING SUPPLIES	746	500	500	500	0	0	
5230	UNCAPITALIZED EQUIPMENT	164	613	0	0	-613	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	4,795	4,409	3,200	3,200	-1,209	0	
Operating Expenditures/Expenses		34,428	39,622	67,230	67,971	27,608	741	
Capital Outlay								
6417	EQUIPMENT	0	1,500	0	0	-1,500	0	
6470	OTHER EQUIPMENT	0	304	0	0	-304	0	
Capital Outlay		0	1,804	0	0	-1,804	0	
CITY MANAGER		TOTAL	490,153	607,384	631,637	645,467	24,253	13,830

CITY CLERK

Departmental Mission Statement

To maintain all official public records for the City of Dunedin; preparation of agendas and minutes of Commission meetings, legal notices, public hearing notifications, proclamations, certificates of appreciation; updating the Code of Ordinances, overseeing City elections and the Dunedin Cemetery, and appointments and records of the Boards and Committees established by the City.

Current Services Summary

Maintains all official public records for the City of Dunedin; preparation of agendas and minutes of Commission meetings, legal notices, public hearing notifications, proclamations, certificates of appreciation; updating the Code of Ordinances, overseeing City elections and the Dunedin Cemetery, and appointments and records of the Boards and Committees established by the City

Budget Highlights, Service Changes and Proposed Efficiencies

The Adopted FY 2015 City Clerk budget is 1.9% lower than the Projected FY 2014 budget, due to an unexpected retiree payout in FY 2014 in the amount of \$24,621. There were also changes in two job descriptions that became effective in FY 2014 due to position audits. The first position changed from a Senior Technical Assistant (GR 13) to a Records Management Specialist (GR 14); and the second position changed from a Technical Assistant (Grade 12) to a Senior Administrative Assistant (Grade 13). FY 2015 changes include a 3% merit increase for staff.

Department Expenditure Summary

CITY CLERK		FUND: GENERAL			
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 244,770	\$ 313,059	\$ 307,053	\$ 318,845	-1.9%
Operating Expenditures/Expenses	78,166	86,857	106,143	99,710	22.2%
Capital Outlay	-	6,685	-	-	-100.0%
TOTAL EXPENDITURES	\$ 322,936	\$ 406,601	\$ 413,196	\$ 418,555	1.6%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
City Clerk	1.00	1.00	1.00	0.00
Assistant City Clerk	1.00	1.00	1.00	0.00
Records Management Specialist	1.00	1.00	1.00	0.00
Senior Administrative Assistant	1.00	1.00	1.00	0.00
<i>Subtotal-Regular FTE's</i>	<i>4.00</i>	<i>4.00</i>	<i>4.00</i>	<i>0.00</i>
Mail Clerk - (2)	1.00	1.00	1.00	0.00
<i>Subtotal-P/T Employees</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>0.00</i>
TOTAL FTE's	5.00	5.00	5.00	0.00

FY 2014 Goals and Objectives Update

1. Having the Pontem Cemetery Program on the City's website. **Complete.**
2. Completing a paperless Commission packet the Commission, staff and the public can be proud of. **Complete, just waiting on final paperless implementation.**
3. Attaining the Cemetery Maintenance Fund in the City Clerk's budget to make enhancements to the Dunedin Cemetery without risking or losing the historic nature of the cemetery. **These funds are separately accounted for.**
4. Eliminate Scatter Garden (Established in 2005) in the cemetery, which has never had any activity. **Working with the Superintendent of Parks to bring forward for consideration.**
5. Complete Ordinance Review Committee goals and assist in submitting the product to the City Commission. **The Ordinance Review Commission completed its goals and now it's a matter of creating Ordinances for additional Commission review.**
6. Continue to maintain a customer friendly environment with an efficient quality level of service. **This will always remain an ongoing mission.**
7. Continue to work closely with Commission to provide information quickly and accurately. **This will always remain an ongoing mission.**
8. Continue to work with City Departments regarding record request implementation. **This will always remain an ongoing mission.**
9. Continue to update election requirements to meet statute changes. **This will always remain an ongoing mission.**
10. Continue to reach out to the community to volunteer for boards/committees. **This will always remain an ongoing mission.**
11. Continue enhancement of website; thus, providing more information to the public. **This will always remain an ongoing mission.**
12. Continue to calculate records storage needs. **This will always remain an ongoing mission.**
13. Continue to cross-train the employees in the City Clerk's office. **This will always remain an ongoing mission.**

FY 2015 Goals and Objectives

1. Completing a paperless Commission packet that the Commission, staff and the public can be proud of.
2. Work with the City Commission to determine if the Municipal Cemetery's Scatter Garden (established in 2005), which has never had any activity, should be in the cemetery.
3. Work with the City Attorney to bring Ordinances to the City Commission, which were recommended by the Ordinance Review Committee.
4. Continue to maintain a customer friendly environment with an efficient quality level of service. Continue to work closely with Commission to provide information quickly and accurately.
5. Continue to work with City Departments regarding record request implementation.
6. Continue to update election requirements to meet statute changes.
7. Continue to reach out to the community to volunteer for boards/committees.

8. Continue enhancement of website; thus, providing more information to the public.
9. Continue to calculate records storage needs.
10. Continue to cross-train the employees in the City Clerk's office.

CITY CLERK-1200

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Salaries							
1101	EXECUTIVE SALARIES	71,386	72,517	74,597	76,835	2,080	2,238
1201	REG SALARIES AND WAGES	114,986	178,626	151,333	155,873	-27,293	4,540
1401	OVERTIME	1,821	0	0	0	0	0
Personal Services - Salaries		188,193	251,143	225,930	232,708	-25,213	6,778
Personal Services - Benefits							
2100	FICA TAXES	14,477	17,314	17,040	17,802	-274	762
2201	RETIREMENT CONTRIBUTIONS	15,942	21,203	18,994	22,203	-2,209	3,209
2310	LIFE & HEALTH INSURANCE	23,698	20,939	43,991	45,023	23,052	1,032
2480	ISF-WORKERS' COMP	2,460	2,460	1,098	1,109	-1,362	11
Personal Services - Benefits		56,577	61,916	81,123	86,137	19,207	5,014
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	700	9,200	6,000	6,000	-3,200	0
3115	ISF-INFORMATION TECHNOLOGY	0	0	17,114	15,637	17,114	-1,477
3405	OTHER CONTRACTUAL SERV	16,641	18,500	21,900	21,900	3,400	0
3481	ISF-BUILDING MAINTENANCE	3,999	3,999	3,541	3,541	-458	0
4010	TRAVEL & PER DIEM	2,668	2,321	2,321	2,321	0	0
4110	COMMUNICATIONS SERVICES	1,230	1,625	1,625	1,625	0	0
4130	POSTAGE, FREIGHT, SHIPPING	714	1,000	1,000	1,000	0	0
4310	ELECTRICITY	3,081	3,696	4,410	4,631	714	221
4330	WATER, SEWER, SOLID WASTE	130	642	279	279	-363	0
4410	RENT/LEASE-EQUIPMENT	3,329	7,400	5,500	5,500	-1,900	0
4420	RENT/LEASE-BUILDING	905	1,000	1,000	1,000	0	0
4480	ISF-VEHICLES	4,984	5,392	6,847	6,670	1,455	-177
4580	ISF-INSURANCE	3,544	3,544	0	0	-3,544	0
4610	REPAIR & MAINTENANCE SRVC	4,382	4,807	6,427	6,427	1,620	0
4680	ISF-CUSTODIAL SERVICES	566	1,669	1,669	1,669	0	0
4710	PRINTING & BINDING	3,554	3,520	3,000	3,000	-520	0
4910	OTHER CURRENT CHARGES	19,742	15,000	15,000	15,000	0	0
4965	ELECTION EXPENSES	4,131	32	5,000	0	4,968	-5,000
5110	OFFICE SUPPLIES	2,459	2,000	2,000	2,000	0	0
5210	OPERATING SUPPLIES	456	600	600	600	0	0
5222	UNIFORM CLEANING/EXPENSE	50	0	0	0	0	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	901	910	910	910	0	0
Operating Expenditures/Expenses		78,166	86,857	106,143	99,710	19,286	-6,433
Capital Outlay							
6410	OFFICE (EXCL. COMPUTER)	0	1,810	0	0	-1,810	0
6431	SOFTWARE APPLICATIONS	0	4,875	0	0	-4,875	0
Capital Outlay		0	6,685	0	0	-6,685	0
CITY CLERK		TOTAL	322,936	406,601	413,196	418,555	6,595
							5,359

CITY ATTORNEY

Departmental Mission Statement

To provide for legal services as described in the City Charter.

Current Services Summary

The City Attorney as well as other outside counsel, (i.e. pensions, negotiations, etc.) shall advise the City in all legal matters and shall perform other duties as prescribed by General Law or by the City Commission.

Budget Highlights, Service Changes and Proposed Efficiencies

All legal invoices are reconciled and reviewed by the Department of Human Resources and Risk Management before being processed.

The professional services line item will continue to be utilized for outside counsel such as the pension attorney. Legal expenses that relate directly to a covered insurance claim are charged directly to the claim in the Self Insurance Fund.

Department Expenditure Summary

CITY ATTORNEY		FUND: GENERAL			
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Expenditures/Expenses	150,661	152,500	152,500	152,500	0.0%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 150,661	\$ 152,500	\$ 152,500	\$ 152,500	0.0%

FY 2014 Goals and Objectives Update

1. Continue to coordinate legal bills with the Department of Human Resources and Risk Management.
Status: Ongoing
2. No less than quarterly updates to City Commission and City Staff on legal matters.
Status: Ongoing

FY 2015 Goals and Objectives

1. Coordination of Legal Services bills with the Human Resources Department.
2. No less than quarterly updates to City Commission and City Staff on legal matters.

CITY ATTORNEY-1300

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	2,461	2,500	2,500	2,500	0	0
3111	LEGAL SERVICES	148,200	150,000	150,000	150,000	0	0
Operating Expenditures/Expenses		150,661	152,500	152,500	152,500	0	0
CITY ATTORNEY							
TOTAL		150,661	152,500	152,500	152,500	0	0

CITY COMMISSION

Departmental Mission Statement

To provide a community partnership dedicated to quality service that effectively, efficiently and equitably enhances the quality of life in Dunedin.

Current Services Summary

Provide strategic leadership and efficient governance of Dunedin’s municipal service delivery.

Budget Highlights, Service Changes and Proposed Efficiencies for FY 15

1. \$24,000 *Operation Twinkle* moved to Parks & Recreation from the promotional account and reduced to \$19,000.
2. \$12,150 *Faith-in-Action* deleted from the aid to private organizations account.
3. \$2,000 *Diversity Week* moved to Parks & Recreation from the promotional account.
4. \$2,000 *Tampa Bay Regional Planning Council* membership added from City Manager’s budget.
5. Fine Arts Center and Dunedin Historical Museum support move to Commission Budget.
6. \$750 *Citizen’s Academy* added to the promotional account.
7. Professional services account reduced to historic levels following elevated funding in Fiscal Years 12 & 13 associated with surplus City property disposition program.
8. No funding is provided for a City Commission retreat.
9. From budget workshops: \$2,500 added for Suncoast Brotherhood Bike Run to #82-01, \$750 for Chamber of Commerce Resource Guide advertisement to #48-10, and \$2,000 for Sister City programming to #82-01.

Department Expenditure Summary

CITY COMMISSION		FUND: GENERAL			
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries	\$ 77,191	\$ 70,387	\$ 62,655	\$ 62,966	-11.0%
Operating Expenditures/Expenses	108,260	107,748	89,221	87,818	-17.2%
Capital Outlay	-	-	-	-	-
Grants and Aid	-	12,150	133,807	133,807	1001.3%
TOTAL EXPENDITURES	\$ 185,451	\$ 190,285	\$ 285,683	\$ 284,591	50.1%

FY 2014 Goals and Objectives Update

1. To maintain an efficient, quality level of service at the least cost to residents.
Status: Ongoing.

FY 2015 Goals and Objectives

1. Enhance the quality of life in Dunedin by delivering public services in a knowledgeable, responsive, transparent, and financially responsible manner.
2. Use Dunedin’s diversity, amenities and economy to provide a high quality of life.

3. Reinstitute the *Citizen's Academy* program to educate and inform the general public of governmental operations at the various department levels, and to promote opportunities for individual involvement in local government.

CITY COMMISSION-1400

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	44,312	42,000	42,000	42,000	0	0
Personal Services - Salaries		44,312	42,000	42,000	42,000	0	0
Personal Services - Benefits							
2100	FICA TAXES	2,753	3,213	3,213	3,213	0	0
2201	RETIREMENT CONTRIBUTIONS	4,080	4,200	4,200	4,200	0	0
2310	LIFE & HEALTH INSURANCE	25,365	20,293	13,188	13,498	-7,105	310
2480	ISF-WORKERS' COMP	681	681	54	55	-627	1
Personal Services - Benefits		32,879	28,387	20,655	20,966	-7,732	311
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	4,450	800	2,500	2,000	1,700	-500
3115	ISF-INFORMATION TECHNOLOGY	0	0	5,974	5,794	5,974	-180
3405	OTHER CONTRACTUAL SERV	1,650	600	0	0	-600	0
3481	ISF-BUILDING MAINTENANCE	10,160	10,160	8,996	8,996	-1,164	0
4010	TRAVEL & PER DIEM	125	0	140	150	140	10
4055	COMMISSIONER BUJALSKI	253	1,000	1,000	1,000	0	0
4058	MAYOR EGGERS	260	3,050	1,000	1,000	-2,050	0
4059	COMMISSIONER SCALES	1,136	2,000	1,000	1,000	-1,000	0
4060	COMMISSIONER BARNETTE	62	2,000	1,000	1,000	-1,000	0
4062	COMMISSIONER GRACY	1,807	500	1,000	1,000	500	0
4110	COMMUNICATIONS SERVICES	3,739	4,400	4,100	4,210	-300	110
4130	POSTAGE, FREIGHT, SHIPPING	300	300	300	310	0	10
4310	ELECTRICITY	5,432	3,932	6,930	7,277	2,998	347
4330	WATER, SEWER, SOLID WASTE	1,172	550	741	741	191	0
4410	RENT/LEASE-EQUIPMENT	1,904	1,050	1,900	1,950	850	50
4580	ISF-INSURANCE	5,066	5,066	0	0	-5,066	0
4680	ISF-CUSTODIAL SERVICES	1,437	4,240	4,240	4,240	0	0
4710	PRINTING & BINDING	241	400	500	500	100	0
4810	PROMOTIONAL ACTIVITIES	45,400	56,900	28,750	29,500	-28,150	750
4910	OTHER CURRENT CHARGES	14,749	750	4,000	2,050	3,250	-1,950
5110	OFFICE SUPPLIES	1,018	800	1,200	1,000	400	-200
5210	OPERATING SUPPLIES	1,185	750	1,200	1,300	450	100
5230	UNCAPITALIZED EQUIPMENT	241	0	250	0	250	-250
5410	BOOKS, Pubs, SUBSCRIPTIONS	6,473	8,500	12,500	12,800	4,000	300
Operating Expenditures/Expenses		108,260	107,748	89,221	87,818	-18,527	-1,403
Grants and Aid							
8201	AIDS TO PRIVATE ORGANIZATIONS	0	12,150	133,807	133,807	121,657	0
Grants and Aid		0	12,150	133,807	133,807	121,657	0
CITY COMMISSION		TOTAL	185,451	190,285	285,683	284,591	95,398
							-1,092

FINANCE

Departmental Mission Statement

To serve the residents of Dunedin through effective coordination of the fiscal management of the City and efficiently providing timely, responsive and comprehensive financial support services to the Commission, City Manager, City departments and Citizens. Additionally, the Finance Department will create and maintain sustainable long term financial plans for the City in accordance with the City's Mission Statement and Core Values.

Current Services Summary

Finance & Accounting:

The department is responsible for financial planning and accounting, internal controls and protection of the City's financial assets. The department processes and records all financial transactions of the City and maintains the fixed asset inventory. Staff also coordinates and prepares the Comprehensive Annual Financial Report (CAFR). Financial reporting, including the monthly investment report, is provided to City departments and other governmental agencies, and made available to the public on the City's website. The department also develops a balanced, two-year budget, provides support to the City Manager, and works closely with engineering on the planning and financial management of capital improvement projects.

Purchasing:

Purchasing is responsible for the coordination/procurement of services, materials, and the disbursement of operational supplies, capital equipment and subcontract services entity-wide. Purchasing is also responsible for the coordination/processing of all bids, RFQ's, RFP's, and the processing of all requisitions for its internal City department customers.

Information Technology Services:

The IT division has been moved to an Internal Service Fund, Fund 557 – Information Technology Services as of FY 2015. Information Technology Services is shown as a division of Finance in FY 2013 and FY 2014 for historical purposes.

Budget Highlights, Service Changes and Proposed Efficiencies

Finance department costs are increasing in FY 2015 over FY 2014, partially due to vacancies in key positions during FY 2014 and due to the addition of a Budget Manager position beginning FY 2015. The primary increase in costs is related to obtaining software licenses needed by staff.

Department Expenditure Summaries

FINANCE / FINANCE ADMINISTRATION

FUND: GENERAL

	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
EXPENDITURES:					
Salaries & Benefits	\$ 416,662	\$ 562,436	\$ 645,843	\$ 662,637	14.8%
Operating Expenditures/Expenses	141,124	119,533	152,759	150,790	27.8%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 557,786	\$ 681,969	\$ 798,602	\$ 813,427	17.1%

	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
FINANCE POSITION TITLES:				
Finance Director	1.00	1.00	1.00	0.00
Administrative Coordinator	1.00	1.00	1.00	0.00
Budget Manager	0.00	1.00	1.00	-
Accounting Manager	1.00	1.00	1.00	0.00
Accountant/Financial Analyst	2.50	2.50	2.50	0.00
Senior Technical Assistant	2.00	2.00	2.00	0.00
TOTAL FTE's	7.50	8.50	8.50	0.13

FINANCE / PURCHASING

FUND: GENERAL

	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
EXPENDITURES:					
Salaries & Benefits	\$ 87,607	\$ 87,391	\$ 88,039	\$ 90,494	0.7%
Operating Expenditures/Expenses	5,846	7,538	5,841	5,853	-22.5%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 93,453	\$ 94,929	\$ 93,880	\$ 96,347	-1.1%

	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
POSITION TITLES:				
Purchasing Agent	1.00	1.00	1.00	0.00
TOTAL FTE's	1.00	1.00	1.00	0.00

FINANCE / IT

FUND: GENERAL

	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED * FY 2015	PLANNED * FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
EXPENDITURES:					
Salaries & Benefits	\$ 235,611	\$ 328,527	\$ -	\$ -	-100.0%
Operating Expenditures/Expenses	176,732	194,957	-	-	-100.0%
Capital Outlay	-	9,033	-	-	-100.0%
TOTAL EXPENDITURES	\$ 412,343	\$ 532,517	\$ -	\$ -	-100.0%

*Adopted FY2015 & Planned FY 2016 can be found in Internal Service Fund- 557

FY 2014 Goals and Objectives Update

1. Many process improvements have been made over the past year. Examples are: daily reconciliation of bank accounts, monthly reconciliation of accounts payable, banking service adjustments, etc.
2. Monthly investment and financial reports are prepared.
3. The year-end CAFR process was much improved with the final CAFR produced 4 months ahead of the prior year.
4. We have made some improvements to the budgeting process; including addition of a 20-year CIP with project detail. Further improvements are necessary.
5. Limited staff training was achieved during the year, primarily due to workload. This remains a department priority.
6. Analysis of cost allocation and salary splits has been completed, with recommendations presented to Commission.
7. Long-term financial plans are being prepared for the applicable funds of the City. The Stormwater Financial Plan was presented to the Commission at a workshop on 2/11/14 and will be formally adopted by resolution, as will other plans as they are ready. This is part of the long-term financial planning process.

FY 2015 Goals and Objectives Update

1. Continue to streamline and improve processes and identify staff strengths and efficiencies.
2. Continue to improve the year-end and CAFR preparation process.
3. Continue to improve the budgeting process.
4. Continue to provide continuous training opportunities for staff throughout the year.
5. Continue to develop long-term financial plans for the funds of the City.
6. Continue with in-house rate-modeling as well as third party rate assistance when warranted.
7. Receive GFOA certificate of achievement for excellence in financial reporting.
8. Receive GFOA distinguished budget presentation award.
9. Continue required work to purchase new system-wide software.
10. Improve monthly reporting & timeliness.

FINANCE DEPARTMENT

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Salaries							
1101	EXECUTIVE SALARIES	46,777	112,435	119,106	122,679	6,671	3,573
1201	REG SALARIES AND WAGES	505,643	645,719	449,089	462,561	-196,630	13,472
1201	REG SALARIES AND WAGES	0	0	246,993	254,403	246,993	7,410
1301	OTHER SALARIES & WAGES	2,599	0	0	0	0	0
1401	OVERTIME	9,578	7,000	7,000	7,000	0	0
Personal Services - Salaries		564,597	765,154	822,188	846,643	57,034	24,455
Personal Services - Benefits							
2100	FICA TAXES	42,446	59,146	43,593	45,307	-15,553	1,714
2100	FICA TAXES	0	0	18,704	19,462	18,704	758
2201	RETIREMENT CONTRIBUTIONS	46,739	64,973	47,149	46,009	-17,824	-1,140
2201	RETIREMENT CONTRIBUTIONS	0	0	20,982	21,226	20,982	244
2310	LIFE & HEALTH INSURANCE	70,732	73,715	67,288	68,913	-6,427	1,625
2310	LIFE & HEALTH INSURANCE	0	0	45,130	46,190	45,130	1,060
2480	ISF-WORKERS' COMP	15,366	15,366	657	662	-14,709	5
2480	ISF-WORKERS' COMP	0	0	6,358	6,358	6,358	0
Personal Services - Benefits		175,283	213,200	249,861	254,127	36,661	4,266
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	23,405	10,750	10,750	10,750	0	0
3115	ISF-INFORMATION TECHNOLOGY	0	0	22,212	20,117	22,212	-2,095
3115	ISF-INFORMATION TECHNOLOGY	0	0	18,186	16,214	18,186	-1,972
3130	SUBSTANCE ABUSE TEST-WC	60	0	0	0	0	0
3210	AUDITING SERVICES	58,029	60,000	60,000	60,000	0	0
3405	OTHER CONTRACTUAL SERV	0	0	6,000	6,000	6,000	0
3405	OTHER CONTRACTUAL SERV	16,773	5,000	12,500	12,500	7,500	0
3406	BANKING SERVICES	10,062	10,000	13,000	13,000	3,000	0
3481	ISF-BUILDING MAINTENANCE	6,244	6,244	2,917	2,917	-3,327	0
3481	ISF-BUILDING MAINTENANCE	0	0	2,612	2,612	2,612	0
4010	TRAVEL & PER DIEM	10,000	11,000	0	0	-11,000	0
4010	TRAVEL & PER DIEM	6,779	7,648	7,008	7,008	-640	0
4010	TRAVEL & PER DIEM	0	0	3,400	3,400	3,400	0
4110	COMMUNICATIONS SERVICES	6,208	5,539	2,825	2,825	-2,714	0
4110	COMMUNICATIONS SERVICES	0	0	23,000	23,000	23,000	0
4130	POSTAGE, FREIGHT, SHIPPING	3,226	3,526	3,276	3,276	-250	0
4130	POSTAGE, FREIGHT, SHIPPING	0	0	250	250	250	0
4310	ELECTRICITY	0	0	227	238	227	11
4310	ELECTRICITY	3,630	3,239	3,360	3,528	121	168
4330	WATER, SEWER, SOLID WASTE	158	710	224	224	-486	0
4330	WATER, SEWER, SOLID WASTE	0	0	129	129	129	0
4410	RENT/LEASE-EQUIPMENT	2,988	4,470	2,344	2,514	-2,126	170
4410	RENT/LEASE-EQUIPMENT	0	0	200	200	200	0
4480	ISF-VEHICLES	0	0	2,931	2,796	2,931	-135
4480	ISF-VEHICLES	900	2,382	0	0	-2,382	0
4580	ISF-INSURANCE	20,160	20,168	0	0	-20,168	0
4610	REPAIR & MAINTENANCE SRVC	142,462	149,000	900	900	-148,100	0
4610	REPAIR & MAINTENANCE SRVC	0	0	176,430	168,300	176,430	-8,130
4680	ISF-CUSTODIAL SERVICES	882	2,604	1,374	1,374	-1,230	0
4680	ISF-CUSTODIAL SERVICES	0	0	1,230	1,230	1,230	0
4710	PRINTING & BINDING	477	150	0	1,600	-150	1,600
4810	PROMOTIONAL ACTIVITIES	1,644	400	0	0	-400	0
4810	PROMOTIONAL ACTIVITIES	0	0	400	400	400	0
4910	OTHER CURRENT CHARGES	0	0	92	92	92	0

FINANCE DEPARTMENT

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Operating Expenditures/Expenses								
4910	OTHER CURRENT CHARGES	2,912	2,092	2,000	2,000	-92	0	
4912	LICENSES AND FEES	168	169	170	170	1	0	
5110	OFFICE SUPPLIES	0	0	500	500	500	0	
5110	OFFICE SUPPLIES	1,152	1,850	2,650	1,050	800	-1,600	
5120	COMPUTER	34	100	0	0	-100	0	
5120	COMPUTER	0	0	2,500	2,500	2,500	0	
5210	OPERATING SUPPLIES	0	0	3,260	3,260	3,260	0	
5210	OPERATING SUPPLIES	4,106	4,900	2,800	2,800	-2,100	0	
5222	UNIFORM CLEANING/EXPENSE	0	60	60	60	0	0	
5230	UNCAPITALIZED EQUIPMENT	23,933	0	0	0	0	0	
5230	UNCAPITALIZED EQUIPMENT	7,503	5,200	1,200	1,000	-4,000	-200	
5230	UNCAPITALIZED EQUIPMENT	0	0	49,659	62,324	49,659	12,665	
5231	UNCAPITALIZED SOFTWARE	565	12,647	3,600	3,600	-9,047	0	
5231	UNCAPITALIZED SOFTWARE	0	0	11,100	11,100	11,100	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	3,175	3,180	3,430	3,430	250	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	286	0	0	0	0	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	0	0	1,525	1,070	1,525	-455	
Operating Expenditures/Expenses		357,921	333,028	462,231	462,258	129,203	27	
Capital Outlay								
6417	EQUIPMENT	100,969	348,967	0	0	-348,967	0	
6417	EQUIPMENT	0	0	27,000	11,000	27,000	-16,000	
6430	COMPUTERS	0	0	3,804	2,586	3,804	-1,218	
6430	COMPUTERS	0	9,033	0	0	-9,033	0	
6450	COMMUNICATION EQUIPMENT	122,792	110,494	0	0	-110,494	0	
Capital Outlay		223,761	468,494	30,804	13,586	-437,690	-17,218	
Other Uses								
9101	TRF TO 001 FUND (GENERAL)	0	6,011	0	0	-6,011	0	
9133	TRF TO 333 FUND (CIF)	0	146,635	0	0	-146,635	0	
Other Uses		0	152,646	0	0	-152,646	0	
FINANCE DEPARTMENT		TOTAL	1,321,562	1,932,522	1,565,084	1,576,614	-367,438	11,530

PURCHASING-1505

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	66,497	66,940	68,948	71,016	2,008	2,068
Personal Services - Salaries		66,497	66,940	68,948	71,016	2,008	2,068
Personal Services - Benefits							
2100	FICA TAXES	5,071	5,121	5,275	5,433	154	158
2201	RETIREMENT CONTRIBUTIONS	6,650	6,694	6,895	6,964	201	69
2310	LIFE & HEALTH INSURANCE	7,573	6,820	6,834	6,994	14	160
2480	ISF-WORKERS' COMP	1,816	1,816	87	87	-1,729	0
Personal Services - Benefits		21,110	20,451	19,091	19,478	-1,360	387
Operating Expenditures/Expenses							
3481	ISF-BUILDING MAINTENANCE	985	985	872	872	-113	0
4010	TRAVEL & PER DIEM	876	1,100	1,100	1,100	0	0
4110	COMMUNICATIONS SERVICES	558	655	655	655	0	0
4130	POSTAGE, FREIGHT, SHIPPING	52	76	76	76	0	0
4310	ELECTRICITY	745	748	840	882	92	42
4330	WATER, SEWER, SOLID WASTE	27	140	57	57	-83	0
4410	RENT/LEASE-EQUIPMENT	265	570	400	570	-170	170
4580	ISF-INSURANCE	1,156	1,164	0	0	-1,164	0
4680	ISF-CUSTODIAL SERVICES	139	411	411	411	0	0
4912	LICENSES AND FEES	168	169	170	170	1	0
5110	OFFICE SUPPLIES	219	350	350	350	0	0
5120	COMPUTER	0	100	0	0	-100	0
5210	OPERATING SUPPLIES	191	380	350	350	-30	0
5222	UNIFORM CLEANING/EXPENSE	0	60	60	60	0	0
5230	UNCAPITALIZED EQUIPMENT	0	200	200	0	0	-200
5410	BOOKS, PUBS, SUBSCRIPTIONS	465	430	300	300	-130	0
Operating Expenditures/Expenses		5,846	7,538	5,841	5,853	-1,697	12
PURCHASING							
TOTAL		93,453	94,929	93,880	96,347	-1,049	2,467

FINANCE ADMINISTRATION-1506

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Personal Services - Salaries								
1101	EXECUTIVE SALARIES	46,777	112,435	119,106	122,679	6,671	3,573	
1201	REG SALARIES AND WAGES	270,559	325,519	380,141	391,545	54,622	11,404	
1301	OTHER SALARIES & WAGES	1,611	0	0	0	0	0	
1401	OVERTIME	3,929	7,000	7,000	7,000	0	0	
Personal Services - Salaries		322,876	444,954	506,247	521,224	61,293	14,977	
Personal Services - Benefits								
2100	FICA TAXES	24,327	34,651	38,318	39,874	3,667	1,556	
2201	RETIREMENT CONTRIBUTIONS	24,584	35,748	40,254	39,045	4,506	-1,209	
2310	LIFE & HEALTH INSURANCE	37,683	39,891	60,454	61,919	20,563	1,465	
2480	ISF-WORKERS' COMP	7,192	7,192	570	575	-6,622	5	
Personal Services - Benefits		93,786	117,482	139,596	141,413	22,114	1,817	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	23,365	10,750	10,750	10,750	0	0	
3115	ISF-INFORMATION TECHNOLOGY	0	0	22,212	20,117	22,212	-2,095	
3130	SUBSTANCE ABUSE TEST-WC	30	0	0	0	0	0	
3210	AUDITING SERVICES	58,029	60,000	60,000	60,000	0	0	
3405	OTHER CONTRACTUAL SERV	16,255	5,000	12,500	12,500	7,500	0	
3406	BANKING SERVICES	10,062	10,000	13,000	13,000	3,000	0	
3481	ISF-BUILDING MAINTENANCE	2,309	2,309	2,045	2,045	-264	0	
4010	TRAVEL & PER DIEM	4,888	4,348	5,908	5,908	1,560	0	
4110	COMMUNICATIONS SERVICES	1,984	1,500	2,170	2,170	670	0	
4130	POSTAGE, FREIGHT, SHIPPING	3,139	3,200	3,200	3,200	0	0	
4310	ELECTRICITY	2,192	2,275	2,520	2,646	245	126	
4330	WATER, SEWER, SOLID WASTE	78	389	167	167	-222	0	
4410	RENT/LEASE-EQUIPMENT	2,254	3,700	1,944	1,944	-1,756	0	
4580	ISF-INSURANCE	4,719	4,719	0	0	-4,719	0	
4610	REPAIR & MAINTENANCE SRVC	12	900	900	900	0	0	
4680	ISF-CUSTODIAL SERVICES	326	963	963	963	0	0	
4710	PRINTING & BINDING	477	150	0	1,600	-150	1,600	
4810	PROMOTIONAL ACTIVITIES	1,227	0	0	0	0	0	
4910	OTHER CURRENT CHARGES	2,591	2,000	2,000	2,000	0	0	
5110	OFFICE SUPPLIES	679	1,000	2,300	700	1,300	-1,600	
5120	COMPUTER	16	0	0	0	0	0	
5210	OPERATING SUPPLIES	3,187	3,020	2,450	2,450	-570	0	
5230	UNCAPITALIZED EQUIPMENT	1,875	1,000	1,000	1,000	0	0	
5231	UNCAPITALIZED SOFTWARE	290	0	3,600	3,600	3,600	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	1,140	2,310	3,130	3,130	820	0	
Operating Expenditures/Expenses		141,124	119,533	152,759	150,790	33,226	-1,969	
FINANCE ADMINISTRATION		TOTAL	557,786	681,969	798,602	813,427	116,633	14,825

INFORMATION TECHNOLOGY SERVICES-1613

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	168,587	253,260	0	0	-253,260	0
1301	OTHER SALARIES & WAGES	988	0	0	0	0	0
1401	OVERTIME	5,649	0	0	0	0	0
Personal Services - Salaries		175,224	253,260	0	0	-253,260	0
Personal Services - Benefits							
2100	FICA TAXES	13,048	19,374	0	0	-19,374	0
2201	RETIREMENT CONTRIBUTIONS	15,505	22,531	0	0	-22,531	0
2310	LIFE & HEALTH INSURANCE	25,476	27,004	0	0	-27,004	0
2480	ISF-WORKERS' COMP	6,358	6,358	0	0	-6,358	0
Personal Services - Benefits		60,387	75,267	0	0	-75,267	0
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	40	0	0	0	0	0
3130	SUBSTANCE ABUSE TEST-WC	30	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	518	0	0	0	0	0
3481	ISF-BUILDING MAINTENANCE	2,950	2,950	0	0	-2,950	0
4010	TRAVEL & PER DIEM	1,015	2,200	0	0	-2,200	0
4110	COMMUNICATIONS SERVICES	3,666	3,384	0	0	-3,384	0
4130	POSTAGE, FREIGHT, SHIPPING	35	250	0	0	-250	0
4310	ELECTRICITY	693	216	0	0	-216	0
4330	WATER, SEWER, SOLID WASTE	53	181	0	0	-181	0
4410	RENT/LEASE-EQUIPMENT	469	200	0	0	-200	0
4480	ISF-VEHICLES	900	2,382	0	0	-2,382	0
4580	ISF-INSURANCE	14,285	14,285	0	0	-14,285	0
4610	REPAIR & MAINTENANCE SRVC	142,450	148,100	0	0	-148,100	0
4680	ISF-CUSTODIAL SERVICES	417	1,230	0	0	-1,230	0
4810	PROMOTIONAL ACTIVITIES	417	400	0	0	-400	0
4910	OTHER CURRENT CHARGES	321	92	0	0	-92	0
5110	OFFICE SUPPLIES	254	500	0	0	-500	0
5120	COMPUTER	18	0	0	0	0	0
5210	OPERATING SUPPLIES	728	1,500	0	0	-1,500	0
5230	UNCAPITALIZED EQUIPMENT	5,628	4,000	0	0	-4,000	0
5231	UNCAPITALIZED SOFTWARE	275	12,647	0	0	-12,647	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	1,570	440	0	0	-440	0
Operating Expenditures/Expenses		176,732	194,957	0	0	-194,957	0
Capital Outlay							
6430	COMPUTERS	0	9,033	0	0	-9,033	0
Capital Outlay		0	9,033	0	0	-9,033	0
INFORMATION TECHNOLOGY SERVICES		412,343	532,517	0	0	-532,517	0

HUMAN RESOURCES

Mission Statement

To promote the City’s core values in all areas of Human Resources while ensuring that all internal and external customers are treated with outstanding customer service and respect.

Current Services Summary

The Human Resources (HR) department provides administrative support to all City departments pertaining to personnel matters. Activities include: recruitment and selection, performance management, insurance benefits and retirement plan administration, employee and labor relations, annual pay plan maintenance, payroll processing, city-wide employee training, policies and procedures development/revisions, and a variety of special projects related to the HR function. HR also facilitates employee professional development and training, and ensures the City's compliance with all legal requirements of personnel-related regulations.

Budget Highlights, Service Changes and Proposed Efficiencies

The Human Resources Department will continue to monitor and improve processes, while maintaining costs at a manageable level, and providing a superior level of service to both external and internal customers. A Classification & Compensation Study is recommended for FY 2015 to ensure continued market competitiveness. Staff expects to develop a more effective employee performance evaluation tool within the next 12 months, and will continue researching to find and recommend an online employee performance management system in FY 2016. Changes will be made to the Employee Service System Rules (ESSR) in order to clarify specific policies, enhance certain benefits, and to make necessary updates to remain in compliance with current federal, state and local regulations.

Department Expenditure Summary

HUMAN RESOURCES		FUND: GENERAL			
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 190,888	\$ 161,654	\$ 153,264	\$ 157,446	-5.2%
Operating Expenditures/Expenses	77,804	49,266	85,340	68,962	73.2%
Capital Outlay	-	750	-	-	0.0%
TOTAL EXPENDITURES	\$ 268,692	\$ 211,670	\$ 238,604	\$ 226,408	12.7%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Director HR & Risk Safety	0.50	0.50	0.50	0.00
Payroll & Benefits Coordinator	0.50	0.50	0.50	0.00
HR & Risk Specialist	0.50	0.50	0.50	0.00
Senior Administrative Assistant	0.50	0.50	0.50	0.00
TOTAL FTE's	2.00	2.00	2.00	0.00

FY 2014 Goals and Objectives Update

1. Revise Evaluation System.
Status: *Researching stand-alone online performance management systems.*
2. Research and develop an on-line employment application system.
Status: *Created an updated online application form; researched a stand-alone system.*
3. Work with Information Technology Services (IT) to implement City-wide digital signature system.
Status: *Updating current forms pending input from IT.*
4. Citywide training on the revised Discipline Policy.
Status: *Not yet complete. Worked with the Fire administration to standardize the department's current disciplinary policy with the City's, where applicable.*
5. Continue with document imaging.
Status: *In progress.*

FY 2015 Goals and Objectives

1. Update the Employee System Service Rules (ESSR) and other personnel procedures and policies to ensure compliance with all applicable state and federal regulations.
2. Complete city-wide training on the City's Discipline policy.
3. Work with Information Technology Services to explore and implement online tools for recruitment, and performance management.
4. Complete the RFP process to retain the services of a professional consultant to conduct a comprehensive classification and compensation study.
5. Develop and promote a comprehensive Employee Wellness program encompassing the physical, emotional, and financial well-being of City employees and their families.

HUMAN RESOURCES-1611

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Personal Services - Salaries								
1101	EXECUTIVE SALARIES	25,080	51,870	50,612	52,130	-1,258	1,518	
1201	REG SALARIES AND WAGES	121,867	71,098	72,769	74,952	1,671	2,183	
1301	OTHER SALARIES & WAGES	5,279	0	0	0	0	0	
1401	OVERTIME	343	0	0	0	0	0	
Personal Services - Salaries		152,569	122,968	123,381	127,082	413	3,701	
Personal Services - Benefits								
2100	FICA TAXES	11,167	9,407	9,317	9,722	-90	405	
2201	RETIREMENT CONTRIBUTIONS	9,715	9,829	10,007	9,839	178	-168	
2310	LIFE & HEALTH INSURANCE	12,155	14,168	10,251	10,492	-3,917	241	
2480	ISF-WORKERS' COMP	5,282	5,282	308	311	-4,974	3	
Personal Services - Benefits		38,319	38,686	29,883	30,364	-8,803	481	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	28,366	5,000	10,700	7,700	5,700	-3,000	
3115	ISF-INFORMATION TECHNOLOGY	0	0	15,129	13,713	15,129	-1,416	
3130	SUBSTANCE ABUSE TEST-WC	60	0	0	0	0	0	
3405	OTHER CONTRACTUAL SERV	0	2,600	25,000	12,250	22,400	-12,750	
3481	ISF-BUILDING MAINTENANCE	3,261	3,261	2,888	2,888	-373	0	
4010	TRAVEL & PER DIEM	6,336	1,374	1,874	2,500	500	626	
4110	COMMUNICATIONS SERVICES	2,205	2,541	2,541	2,541	0	0	
4130	POSTAGE, FREIGHT, SHIPPING	1,226	574	400	400	-174	0	
4310	ELECTRICITY	2,908	3,000	3,150	3,308	150	158	
4330	WATER, SEWER, SOLID WASTE	105	497	223	223	-274	0	
4410	RENT/LEASE-EQUIPMENT	794	686	686	800	0	114	
4580	ISF-INSURANCE	3,534	3,534	0	0	-3,534	0	
4610	REPAIR & MAINTENANCE SRVC	240	500	250	250	-250	0	
4680	ISF-CUSTODIAL SERVICES	437	1,289	1,289	1,289	0	0	
4710	PRINTING & BINDING	644	500	500	500	0	0	
4810	PROMOTIONAL ACTIVITIES	19,921	19,200	16,000	16,000	-3,200	0	
4910	OTHER CURRENT CHARGES	291	360	360	0	0	-360	
4912	LICENSES AND FEES	224	0	0	0	0	0	
5110	OFFICE SUPPLIES	2,017	1,000	1,500	1,500	500	0	
5210	OPERATING SUPPLIES	1,515	700	500	1,000	-200	500	
5230	UNCAPITALIZED EQUIPMENT	395	1,150	750	500	-400	-250	
5410	BOOKS, PUBS, SUBSCRIPTIONS	3,325	1,500	1,600	1,600	100	0	
Operating Expenditures/Expenses		77,804	49,266	85,340	68,962	36,074	-16,378	
Capital Outlay								
6430	COMPUTERS	0	750	0	0	-750	0	
Capital Outlay		0	750	0	0	-750	0	
HUMAN RESOURCES		TOTAL	268,692	211,670	238,604	226,408	26,934	-12,196

PLANNING & DEVELOPMENT

Departmental Mission Statement

SHAPE the future with visionary comprehensive planning.

REVITALIZE with creative planning solutions.

IMPROVE with vigorous inspection programs.

CARE for people with special needs.

Current Services Summary

The Planning & Development Department is responsible for Comprehensive Plan management, administration of Dunedin's Land Development Code, enforcement and administration of the Florida Building Code, enforcement and administration of the 2009 International Property Maintenance Code, and the implementation of Dunedin's 2005 Visioning Plan to include corridor planning. The Department of Planning & Development is composed of four Divisions: Building, Code Enforcement, Planning, and Zoning.

Building Division:

The Building Division requires that residential, commercial and industrial structures are properly constructed and meet all local, state and federal requirements through a process of construction-related building permit applications, plan review, and inspections.

Building permits, and related revenues, are expected to increase in FY15 due to specific projects as well as a change in the fee calculation method. Based on meetings with a small contractor focus group and additional research into large commercial projects, we have made adjustments to pricing. We would like to move to a valuation based permit system and this proposed budget reflects those revenues.

Code Enforcement:

Code Enforcement protects the health, safety and welfare of Dunedin residents by addressing a range of property maintenance issues that are identified through proactive inspections by code enforcement personnel or through complaints from the general public.

Planning Division:

The Planning Division is charged with implementing some of the City's important planning documents listed below.

1. Dunedin Visioning 2005
2. Corridor studies for the City's commercial districts.
3. The Dunedin 2025 Comprehensive Plan

Zoning Division:

The Zoning Division is primarily responsible for short-range planning and implementation of the City's Land Development Regulations to control development or redevelopment on a citywide basis.

Budget Highlights, Service Changes and Proposed Efficiencies

Provide complete online permitting capability for Dunedin residents, business owners, contractors and design professionals. Building permits are expected to increase in FY 2015 due to specific projects as

well as a change in the fee calculation method. Based on meetings with a small contractor focus group and additional research into large commercial projects, we have made adjustments to pricing. We would like to move to a valuation based permit system.

Department Expenditure Summary

PLANNING & DEVELOPMENT

FUND: GENERAL

EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DEC) FY 2014, FY 2015
Salaries & Benefits	\$ 922,372	\$ 923,849	\$ 1,005,525	\$ 1,016,150	8.8%
Operating Expenditures/Expenses	139,633	124,573	179,164	176,739	43.8%
Capital Outlay	1,500	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 1,063,505	\$ 1,048,422	\$ 1,184,689	\$ 1,192,889	13.0%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Director of Planning & Development	1.00	1.00	1.00	0.00
Building Official	1.00	1.00	1.00	0.00
Senior Planning & Development Analyst	1.00	1.00	1.00	0.00
Plans Examiner	1.00	1.00	1.00	0.00
Building Inspector II	2.00	2.00	2.00	0.00
Planning/Economic Development Program Coordinator	0.40	0.40	0.40	0.00
Building Inspector I	1.00	1.00	1.00	0.00
Permit & Occupational License Tech II	1.00	1.00	1.00	0.00
Planning/Zoning Tech	1.00	1.00	1.00	0.00
Code Enforcement Inspector	2.00	2.00	2.00	0.00
Permit & Occupational License Tech I	2.00	2.00	2.00	0.00
<i>Subtotal-Regular FTE's</i>	<i>13.40</i>	<i>13.40</i>	<i>13.40</i>	<i>0.00</i>
Receptionist - (2)	1.12	1.12	1.12	0.00
<i>Subtotal-P/T Employees</i>	<i>1.12</i>	<i>1.12</i>	<i>1.12</i>	<i>0.00</i>
Building Inspector II (1)	0.20	0.20	0.20	0.00
<i>Subtotal-Variable/On-Demand Employees</i>	<i>0.20</i>	<i>0.20</i>	<i>0.20</i>	<i>0.00</i>
TOTAL FTE's	14.72	14.72	14.72	0.00

FY 2014 Goals and Objectives Update

1. Complete Phase I Comprehensive Plan Update.
Status: Ongoing. Elements of the Comprehensive Plan have been broken down by Department and are being discussed at Development Review Committee meetings and LPA meetings, prior to approval by City Commission.
2. Complete the S. R. 580 Corridor Study.
Status: Completed. The form-based code recommendation is being implemented on the corridor.
3. Continue character zone overlays (Edgewater Drive, Causeway Corridor).
Status: Changed to a form based code instead of an overlay.
4. Provide full online permitting using SunGard One Solution.
Status: Funding continues to be obstacle to online permitting to occur.
5. Eliminate open permits backlog.
Status: 1,500 remaining from an initial backlog of 5,500.

FY 2015 Goals and Objectives

1. Provide complete online permitting capability for Dunedin residents, business owners, contractors and design professionals.
2. Complete the Comprehensive Plan update due in 2015.
3. Implement the FX-M and FX-H form based codes.
4. Begin the consolidation of zoning districts from twenty-nine (29) to twenty (20).
5. Adopt the consolidation of land use categories to match the County's future land use map.
6. Adopt a new floodplain management ordinance leading to a more resilient City.

PLANNING & DEVELOPMENT-1701

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Salaries							
1101	EXECUTIVE SALARIES	107,658	105,852	114,186	117,612	8,334	3,426
1201	REG SALARIES AND WAGES	573,106	588,568	621,288	639,927	32,720	18,639
1301	OTHER SALARIES & WAGES	16,510	12,000	12,000	0	0	-12,000
1401	OVERTIME	583	0	0	0	0	0
Personal Services - Salaries		697,857	706,420	747,474	757,539	41,054	10,065
Personal Services - Benefits							
2100	FICA TAXES	52,136	54,707	57,182	57,952	2,475	770
2201	RETIREMENT CONTRIBUTIONS	57,978	64,775	69,278	66,045	4,503	-3,233
2310	LIFE & HEALTH INSURANCE	94,372	77,918	126,699	129,673	48,781	2,974
2480	ISF-WORKERS' COMP	20,029	20,029	4,892	4,941	-15,137	49
Personal Services - Benefits		224,515	217,429	258,051	258,611	40,622	560
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	3,496	2,000	2,000	4,000	0	2,000
3115	ISF-INFORMATION TECHNOLOGY	0	0	39,102	35,530	39,102	-3,572
3130	SUBSTANCE ABUSE TEST-WC	30	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	19,818	14,282	18,200	12,200	3,918	-6,000
3406	BANKING SERVICES	4,218	3,200	3,200	3,200	0	0
3422	REFUSE DISPOSAL	441	0	0	0	0	0
3481	ISF-BUILDING MAINTENANCE	21,709	21,709	19,223	19,223	-2,486	0
4010	TRAVEL & PER DIEM	2,148	1,665	2,775	4,000	1,110	1,225
4110	COMMUNICATIONS SERVICES	8,554	8,300	8,300	8,300	0	0
4130	POSTAGE, FREIGHT, SHIPPING	4,841	5,500	4,500	4,500	-1,000	0
4310	ELECTRICITY	10,973	7,800	8,190	8,600	390	410
4330	WATER, SEWER, SOLID WASTE	462	1,599	1,187	1,187	-412	0
4410	RENT/LEASE-EQUIPMENT	2,544	3,300	2,000	2,000	-1,300	0
4480	ISF-VEHICLES	17,803	18,219	25,301	24,863	7,082	-438
4580	ISF-INSURANCE	15,238	15,238	0	0	-15,238	0
4610	REPAIR & MAINTENANCE SRVC	3,102	350	0	2,650	-350	2,650
4680	ISF-CUSTODIAL SERVICES	3,071	9,061	9,061	9,061	0	0
4710	PRINTING & BINDING	638	1,000	1,000	1,000	0	0
4810	PROMOTIONAL ACTIVITIES	1,708	0	0	0	0	0
4910	OTHER CURRENT CHARGES	1,922	1,100	1,100	1,100	0	0
4912	LICENSES AND FEES	180	250	125	125	-125	0
5110	OFFICE SUPPLIES	4,314	5,000	3,500	3,500	-1,500	0
5120	COMPUTER	785	500	500	500	0	0
5210	OPERATING SUPPLIES	1,641	1,500	1,500	1,500	0	0
5222	UNIFORM CLEANING/EXPENSE	1,768	400	600	900	200	300
5230	UNCAPITALIZED EQUIPMENT	4,165	800	800	1,800	0	1,000
5231	UNCAPITALIZED SOFTWARE	1,480	0	24,000	24,000	24,000	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	2,584	1,800	3,000	3,000	1,200	0
Operating Expenditures/Expenses		139,633	124,573	179,164	176,739	54,591	-2,425
Capital Outlay							
6470	OTHER EQUIPMENT	1,500	0	0	0	0	0
Capital Outlay		1,500	0	0	0	0	0
PLANNING & DEVELOPMENT TOTAL		1,063,505	1,048,422	1,184,689	1,192,889	136,267	8,200

ECONOMIC & HOUSING DEVELOPMENT

Departmental Mission Statement and Operational Summary

The Economic & Housing Development Department helps facilitate the employment and housing opportunities that have resulted in a sense of community and a high quality of life. Economic development facilitates the creation and maintenance of this quality of life through a strong tax base and a healthy local economy.

Current Services Summary

The Economic & Housing Development Department facilitates partnerships to promote the cultural institutions and businesses of Dunedin to regional and international visitors and works closely with the Chamber of Commerce, Downtown Merchants Association and various Pinellas County organizations (Economic Development, Visit St. Pete/Clearwater Convention & Visitors Bureau) to attract businesses to Dunedin. This Department also works with the Dunedin Housing Authority and Pinellas County Community Development to provide affordable housing for its citizens.

Budget Highlights, Service Changes and Proposed Efficiencies

The emphasis of the Economic & Housing Development Department is to retain businesses and expand business development opportunities in Dunedin. As many functions of this Department and the CRA overlap, the CRA Special Projects Coordinator position will work with both departments to assist with implementing the recent City-initiated corridor studies. Strategies for commercial revitalization will be a team project.

Department Expenditure Summary

ECONOMIC & HOUSING DEVELOPMENT				FUND: GENERAL	
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY2014, FY2015
Salaries & Benefits	\$ 91,964	\$ 94,852	\$ 59,711	\$ 65,561	-37.0%
Operating Expenditures/Expenses	42,821	63,534	79,808	77,643	25.6%
Capital Outlay	7,555	-	-	1,500	
Grants and Aid	78,335	97,500	35,000	35,000	-64.1%
TOTAL EXPENDITURES	\$ 220,675	\$ 255,886	\$ 174,519	\$ 179,704	-31.8%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Director of Economic & Housing Development	0.50	0.25	0.25	-0.50
Planning & Economic Development Program Coordinator	0.10	0.10	0.10	0.00
TOTAL FTE's	0.60	0.35	0.35	-0.42

FY 2014 Goals and Objectives Update

1. Strive to increase tax base City-wide.
 Status: Several projects are in the pipeline that will increase revenues to the City including the Fenway Hotel, Victoria Place at 200 Main Street, Eco Village, and 324 Monroe Street.
2. Completion of the Lorraine Leland Eco Village project.
 Status: The Eco Village project, featuring 25 affordable townhomes, has broken ground with site work and homes are expected to be started late summer 2014.

3. Continue efforts for redevelopment of the (1) former Nielsen properties on Patricia and Virginia Avenues, and (2) Gateway property at Main/Skinner/Milwaukee.
Status: (1) The land use and zoning for the property at 375 Patricia has been changed to allow for a mixed-use project, as opposed to industrial only, paving the way for a developer to build on the 23-acre parcel. The Virginia Avenue property was purchased by Achieva Credit Union, where they recently built their corporate headquarters. (2) The Gateway property has received all approvals and is awaiting a comprehensive market analysis to assist with securing financing.
4. Implementation of the marketing recommendations for the City's new brand logo.
Status: The City has been exposing the new brand through banners, letterhead, vehicle displays, website, LED airport displays, and is moving forward with consultant Wilesmith's recommendations. A Trademark License Agreement allowing private entities to use the logo has also been approved.
5. Begin City-wide Business Visitation Program.
Status: A structured business visitation program has been implemented with over 30% of the businesses in the City being reached.

FY 2015 Goals and Objectives

1. Development of Eco Village Lorraine Leland.
2. Increase Dunedin's tax base by promoting redevelopment opportunities.
3. Promote development of 375 Patricia Avenue.
4. Redevelopment of Fenway Hotel property.
5. Begin efforts with Public Relations Management consultant to expose and promote Dunedin's new brand logo.

ECONOMIC & HOUSING DEVELOPMENT-1801

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Personal Services - Salaries								
1101	EXECUTIVE SALARIES	58,918	58,053	30,669	31,589	-27,384	920	
1201	REG SALARIES AND WAGES	4,430	4,646	4,786	4,930	140	144	
1301	OTHER SALARIES & WAGES	14,568	13,200	13,200	13,200	0	0	
1401	OVERTIME	192	0	0	0	0	0	
Personal Services - Salaries		78,108	75,899	48,655	49,719	-27,244	1,064	
Personal Services - Benefits								
2100	FICA TAXES	5,747	5,806	3,601	3,804	-2,205	203	
2201	RETIREMENT CONTRIBUTIONS	5,788	10,960	6,626	11,192	-4,334	4,566	
2310	LIFE & HEALTH INSURANCE	1,168	1,034	683	699	-351	16	
2480	ISF-WORKERS' COMP	1,153	1,153	146	147	-1,007	1	
Personal Services - Benefits		13,856	18,953	11,056	15,842	-7,897	4,786	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	8,400	25,000	15,000	15,000	-10,000	0	
3115	ISF-INFORMATION TECHNOLOGY	0	0	2,278	2,218	2,278	-60	
3405	OTHER CONTRACTUAL SERV	7,542	10,000	34,000	34,000	24,000	0	
3730	ADMIN COSTS-ENGINEERING	0	2,000	0	0	-2,000	0	
4010	TRAVEL & PER DIEM	1,261	1,000	1,000	1,000	0	0	
4110	COMMUNICATIONS SERVICES	879	875	875	875	0	0	
4130	POSTAGE, FREIGHT, SHIPPING	61	300	300	300	0	0	
4580	ISF-INSURANCE	3,404	3,404	0	0	-3,404	0	
4610	REPAIR & MAINTENANCE SRVC	750	1,000	500	500	-500	0	
4710	PRINTING & BINDING	351	500	1,000	1,000	500	0	
4810	PROMOTIONAL ACTIVITIES	15,613	15,000	20,000	18,000	5,000	-2,000	
4910	OTHER CURRENT CHARGES	867	600	1,000	900	400	-100	
4912	LICENSES AND FEES	95	0	0	0	0	0	
5210	OPERATING SUPPLIES	1,058	800	800	800	0	0	
5230	UNCAPITALIZED EQUIPMENT	357	1,000	1,000	1,100	0	100	
5410	BOOKS, PUBS, SUBSCRIPTIONS	2,183	2,055	2,055	1,950	0	-105	
Operating Expenditures/Expenses		42,821	63,534	79,808	77,643	16,274	-2,165	
Capital Outlay								
6301	IMPRVMNTS OTHER THAN BLDG	0	0	0	1,500	0	1,500	
6470	OTHER EQUIPMENT	7,555	0	0	0	0	0	
Capital Outlay		7,555	0	0	1,500	0	1,500	
Grants and Aid								
8201	AIDS TO PRIVATE ORGANIZATIONS	78,335	97,500	12,500	12,500	-85,000	0	
8301	OTHER GRANTS AND AIDS	0	0	22,500	22,500	22,500	0	
Grants and Aid		78,335	97,500	35,000	35,000	-62,500	0	
ECONOMIC & HOUSING DEVELOPMENT		TOTAL	220,675	255,886	174,519	179,704	-81,367	5,185

COMMUNICATIONS

Departmental Mission and Statement and Operational Summary

The City of Dunedin Communications Department supports all City Departments in an effort to keep citizens engaged and informed via the City of Dunedin website, Dunedin Television, City of Dunedin social media outlets (Facebook, Twitter, YouTube, etc.) and print media. The Communications Department assists with all public communications including press releases, marketing, videos, news media, blogs, photo requests and emergency communication services.

Current Services Summary

The Communications Department oversees and manages the daily operation of the City owned and operated government access station Dunedin Television, the City of Dunedin website (DunedinGov.com), CodeRed Emergency Notification System and all public communications including social media distribution. The City of Dunedin Communications Director is the City liaison to the Public Relations Action Advisory Committee, a City liaison with Visit Dunedin and plays a key role in the Emergency Operations Center.

Department Expenditure Summary

COMMUNICATIONS		FUND: GENERAL			
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 163,980	\$ 184,112	\$ 196,115	\$ 201,758	6.5%
Operating Expenditures/Expenses	63,749	76,183	77,937	78,603	2.3%
Capital Outlay	-	76,260	4,500	4,500	-94.1%
TOTAL EXPENDITURES	\$ 227,729	\$ 336,555	\$ 278,552	\$ 284,861	-17.2%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Director of Communications	1.00	1.00	1.00	0.00
Multi Media Content Specialist	1.00	1.00	1.00	0.00
Senior Technical Assistant	1.00	1.00	1.00	0.00
<i>Subtotal-Regular FTE's</i>	<i>3.00</i>	<i>3.00</i>	<i>3.00</i>	<i>0.00</i>
TV Production Assistant - (1)	0.01	0.01	0.01	0.00
<i>Subtotal-Variable/On-Demand Employees</i>	<i>0.01</i>	<i>0.01</i>	<i>0.01</i>	<i>0.00</i>
TOTAL FTE's	3.01	3.01	3.01	0.00

FY 2014 Goals and Objectives Update

1. Completed and ongoing: Enhanced City of Dunedin website DunedinGov.com for efficiency and ease of use.
2. Completed: Replaced and upgraded outdated robotic cameras/digital playback system for Dunedin Television and inside City Hall chambers.
3. Completed and ongoing: Managed, updated and key staff trained on CodeRed Emergency Notification system.
4. Ongoing: Incorporation of new City brand into all City communication outlets including Dunedin Television, DunedinGov.com and City run social media services.

5. Completed and ongoing: Maintained consistent and accurate message to the public via TV, web, social media and print.
6. Completed and ongoing: Distribution of City maps.
7. Produced over 200 hundred hours of quality programming including city commission meetings/workshops, LPA meetings, Spotlight on Dunedin, 542 Main (City Commission talk show), special programs and public service announcements.
8. Completed and ongoing: Worked with and supported the Public Relations Action Advisory Committee with public outreach including an informational booth at the Downtown Market.
9. Completed and ongoing: Improved look/public engagement and design of social media Facebook, YouTube, Twitter, etc.
10. Completed and ongoing: Supported all departments citywide with effective communication to the public.
11. Completed and ongoing: Managed Digital Media library services.

FY 2015 Goals and Objectives

1. Maintain consistent and accurate message to the public.
2. Promote and incorporate new City brand throughout all City communication outlets.
3. Collaborate with Economic Development department, Visit Dunedin and Chamber of Commerce in support of all marketing and outreach efforts.
4. Enhance social media and incorporate digital applications (potential mobile apps/citizen engagement tools).
5. Maintain CodeRed Emergency Notification system and stay-up-to date with new emergency communication techniques and procedures.
6. Communication Policies and Procedure guide.
7. Continue to expand digital services to the public via City of Dunedin website.
8. Produce quality programming for Dunedin Television and cross-promote via all City communication outlets.
9. Effectively manage City used social media services and incorporate use Facebook, YouTube, Twitter, Pinterest, Instagram, etc.
10. Create new programming that highlights historical and economic development within the City.
11. Work with and support Public Relations Action Advisory Committee on special outreach projects including presence of City of Dunedin information booth at Downtown Market.
12. Continue to broaden the City of Dunedin's outreach across multi-generational markets via social media, web & TV.
13. Research new technologies to incorporate via City website/social media/mobile technology that enhances outreach of City information to the community.
14. Manage and maintain digital media library for the City including videos, archives and photos.

COMMUNICATIONS-1900

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Personal Services - Salaries								
1101	EXECUTIVE SALARIES	18,561	66,270	72,800	74,984	6,530	2,184	
1201	REG SALARIES AND WAGES	86,878	75,962	74,770	77,013	-1,192	2,243	
1301	OTHER SALARIES & WAGES	21,545	2,600	2,600	2,600	0	0	
1401	OVERTIME	338	0	0	0	0	0	
Personal Services - Salaries		127,322	144,832	150,170	154,597	5,338	4,427	
Personal Services - Benefits								
2100	FICA TAXES	9,697	11,080	11,245	11,827	165	582	
2201	RETIREMENT CONTRIBUTIONS	10,374	13,269	13,787	13,936	518	149	
2310	LIFE & HEALTH INSURANCE	14,579	12,923	20,502	20,983	7,579	481	
2480	ISF-WORKERS' COMP	2,008	2,008	411	415	-1,597	4	
Personal Services - Benefits		36,658	39,280	45,945	47,161	6,665	1,216	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	14,743	16,000	16,000	16,000	0	0	
3115	ISF-INFORMATION TECHNOLOGY	0	0	8,087	7,846	8,087	-241	
3405	OTHER CONTRACTUAL SERV	23,725	27,000	27,000	27,000	0	0	
3481	ISF-BUILDING MAINTENANCE	2,148	2,148	1,902	1,902	-246	0	
4010	TRAVEL & PER DIEM	0	2,000	2,000	2,000	0	0	
4110	COMMUNICATIONS SERVICES	8,056	5,657	5,657	5,657	0	0	
4130	POSTAGE, FREIGHT, SHIPPING	123	500	500	500	0	0	
4310	ELECTRICITY	949	900	945	992	45	47	
4330	WATER, SEWER, SOLID WASTE	119	200	76	76	-124	0	
4410	RENT/LEASE-EQUIPMENT	840	0	2,000	2,000	2,000	0	
4420	RENT/LEASE-BUILDING	168	0	0	0	0	0	
4480	ISF-VEHICLES	1,195	244	1,110	1,061	866	-49	
4580	ISF-INSURANCE	1,365	1,365	0	0	-1,365	0	
4610	REPAIR & MAINTENANCE SRVC	1,906	3,000	2,000	2,000	-1,000	0	
4680	ISF-CUSTODIAL SERVICES	304	896	896	896	0	0	
4710	PRINTING & BINDING	0	100	100	100	0	0	
4810	PROMOTIONAL ACTIVITIES	732	2,000	2,000	2,000	0	0	
5110	OFFICE SUPPLIES	74	0	400	400	400	0	
5120	COMPUTER	183	0	0	0	0	0	
5210	OPERATING SUPPLIES	1,114	2,000	2,000	2,000	0	0	
5222	UNIFORM CLEANING/EXPENSE	422	0	0	0	0	0	
5230	UNCAPITALIZED EQUIPMENT	4,387	9,500	4,500	4,500	-5,000	0	
5231	UNCAPITALIZED SOFTWARE	0	1,909	0	909	-1,909	909	
5410	BOOKS, PUBS, SUBSCRIPTIONS	1,196	764	764	764	0	0	
Operating Expenditures/Expenses		63,749	76,183	77,937	78,603	1,754	666	
Capital Outlay								
6470	OTHER EQUIPMENT	0	76,260	4,500	4,500	-71,760	0	
Capital Outlay		0	76,260	4,500	4,500	-71,760	0	
COMMUNICATIONS		TOTAL	227,729	336,555	278,552	284,861	-58,003	6,309

LAW ENFORCEMENT

Departmental Mission Statement

To provide the most efficient and effective law enforcement services to the citizens of Dunedin through a contractual agreement with the Pinellas County Sheriff's Office.

Current Services Summary

This budget maintains all law enforcement services that the City currently contracts for. In addition to traditional policing services, the contract continues to provide for a Community Policing Program, extra duty Traffic Enforcement Deputies and 680 hours of coverage for special events/security.

Budget Highlights, Service Changes and Proposed Efficiencies

A traffic enforcement program will continue at 120 hours per week for FY 2015. Special event/security hours are budgeted at 680 hours (\$30,600). This continues the 25 hours per month for Commission Meeting and Code Enforcement Building security.

Department Expenditure Summary

PINELLAS CO SHERIFF'S OFFICE

FUND: GENERAL

EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ -	\$ -	\$ 13,705	\$ 13,842	0.0%
Operating Expenditures/Expenses	3,986,949	4,027,132	4,037,145	4,038,458	0.2%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 3,986,949	\$ 4,027,132	\$ 4,050,850	\$ 4,052,300	0.6%

FY 2014 Goals and Objectives Update

1. Year-end report for Law Enforcement involved in Dunedin.
Status: To be completed at calendar year-end.
2. Calendar year-end crime report.
Status: To be completed at calendar year-end.
3. Monthly attendance at Public Safety Committee.
Status: Ongoing.
4. Monthly traffic enforcement report. (distributed monthly to Public Safety Committee)
Status: Ongoing.

FY 2015 Goals and Objectives

1. Year-end report for Law Enforcement involved in Dunedin.
2. Calendar year-end crime report.
3. Monthly attendance at Public Safety Committee.
4. Monthly traffic enforcement report. (distributed monthly to Public Safety Committee)
5. Begin a bi-monthly Community Policing / Traffic Enforcement coordination meeting with City Staff.

PINELLAS COUNTY SHERIFF'S OFFICE-2110

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Benefits							
2480	ISF-WORKERS' COMP	0	0	13,705	13,842	13,705	137
Personal Services - Benefits		0	0	13,705	13,842	13,705	137
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	1,500	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	3,893,566	3,919,884	3,948,349	3,948,349	28,465	0
3481	ISF-BUILDING MAINTENANCE	43,408	43,408	38,436	38,436	-4,972	0
4110	COMMUNICATIONS SERVICES	3,102	3,062	3,062	3,062	0	0
4310	ELECTRICITY	21,980	24,804	26,250	27,563	1,446	1,313
4330	WATER, SEWER, SOLID WASTE	1,243	3,898	2,931	2,931	-967	0
4580	ISF-INSURANCE	13,959	13,959	0	0	-13,959	0
4680	ISF-CUSTODIAL SERVICES	6,141	18,117	18,117	18,117	0	0
4910	OTHER CURRENT CHARGES	1,600	0	0	0	0	0
5230	UNCAPITALIZED EQUIPMENT	450	0	0	0	0	0
Operating Expenditures/Expenses		3,986,949	4,027,132	4,037,145	4,038,458	10,013	1,313
PINELLAS COUNTY SHERIFF'S OFFICE TOTAL		3,986,949	4,027,132	4,050,850	4,052,300	23,718	1,450

FIRE

Departmental Mission Statement

To promote fire and health safety preparedness through prevention and educational activities that will enhance the quality of life for all citizens, and when needed, make a rapid response to control and eliminate the emergency situation.

Current Services Summary

Fire Administration: Establishes objectives and sets long and short range goals for the department. Provides management, leadership, problem solving, manpower allocations, develops policies/procedures, and administers personnel and labor relations. Provides inspections for the Dunedin Fire District, code enforcement, fire investigations, and disaster planning. (Requires 10.25 positions)

Fire Operations: Provides for fire suppression, protection standards with regards to tactical and fire operational policies. Allows for continual training for all employees in firefighting, heavy rescue, and advanced life support for the fire district. (Requires 35 positions)

EMS Operations: Provides staffing, training, and supplies for three Advanced Life Support (ALS) non-transport fire engines that respond to emergency medical incidents. Pinellas County provides reimbursement to the City for this service. (Requires 9.75 positions)

Budget Highlights, Service Changes and Proposed Efficiencies

The FY 2015 budget will allow the Fire Department to continue all current services and programs as was provided in the FY 2014 budget. Approximately 30% of the Fire Department's budget will be funded by Pinellas County for EMS and Fire District Service Contracts.

Department Expenditure Summary

FIRE / FIRE ADMIN

FUND: GENERAL

	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
EXPENDITURES:					
Salaries & Benefits	\$ 843,722	\$ 952,568	\$ 982,508	\$ 991,246	3.1%
Operating Expenditures/Expenses	99,724	91,604	133,029	129,657	45.2%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 943,446	\$ 1,044,172	\$ 1,115,537	\$ 1,120,903	6.8%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Fire Chief	1.00	1.00	1.00	0.00
Deputy Fire Chief	1.00	1.00	1.00	0.00
Division Chief of EMS/Support Services	0.25	0.25	0.25	0.00
Division Chief of Training	1.00	1.00	1.00	0.00
District Chief	3.00	3.00	3.00	0.00
Deputy Fire Marshal	1.00	1.00	1.00	0.00
Fire Inspector - Civilian	2.00	2.00	2.00	0.00
Senior Administrative Assistant	1.00	1.00	1.00	0.00
TOTAL FTE's	10.25	10.25	10.25	0.00

FIRE / FIRE OPERATIONS

FUND: GENERAL

	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
EXPENDITURES:					
Salaries & Benefits	\$ 3,119,782	\$ 3,050,857	\$ 3,042,063	\$ 3,117,820	-0.3%
Operating Expenditures/Expenses	647,834	695,345	773,450	786,342	11.2%
Capital Outlay	46,301	123,535	33,000	43,000	-73.3%
TOTAL EXPENDITURES	\$ 3,813,917	\$ 3,869,737	\$ 3,848,513	\$ 3,947,162	-0.5%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Fire Lieutenant/PM	9.00	9.00	9.00	0.00
Fire Lieutenant/EMT	3.00	3.00	3.00	0.00
FF/Paramedic	21.00	21.00	21.00	0.00
FF/EMT	2.00	2.00	2.00	0.00
TOTAL FTE's	35.00	35.00	35.00	0.00

FIRE / EMS

FUND: GENERAL

	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
EXPENDITURES:					
Salaries & Benefits	\$ 1,048,746	\$ 1,103,241	\$ 1,093,837	\$ 1,117,552	-0.9%
Operating Expenditures/Expenses	181,031	168,601	210,617	205,340	24.9%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 1,229,777	\$ 1,271,842	\$ 1,304,454	\$ 1,322,892	2.6%

	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
POSITION TITLES:				
Division Chief of EMS/Support Services	0.75	0.75	0.75	0.00
FF/Paramedic	9.00	9.00	9.00	0.00
TOTAL FTE's	9.75	9.75	9.75	0.00

FY 2014 Goals and Objectives Update

1. To provide electronic gathering/filing of fire safety inspection reporting on-site at location of the inspection.
Status: This goal is waiting further research for a combined City-wide computer program.
2. To increase periodic fire safety inspections by ten percent.
Status: Fire inspections increased by 63%.
3. Complete 100% of major complex plan reviews within 2 – 3 days.
Status: Goal has been met.
4. Complete 100% of simple plan reviews within 1 – 2 days.
Status: Goal has been met.
5. Continue out-reach program of distributing battery smoke detectors to low income/needly residential structures within the fire district.
Status: 9 smoke alarms were installed and 3 batteries were changed.
6. All firefighters will complete a minimum of 3 hours of Hazardous Materials Training.
Status: All firefighters meet or exceed the 3 hour goal.
7. All firefighters will complete a minimum of 4 hours of Firefighter Safety/Survival Training.
Status: All firefighters meet or exceeded the 4 hour goal.
8. All Company Officers will complete 12 hours of leadership training.
Status: All Company Officers exceeded the 12 hour goal.
9. Department will maintain fire and EMS average response time under 4 minutes 30 seconds.
Status: Annual response time for 2013 was 4 minutes 27 seconds.
10. Provide annual review and update of City-wide Disaster Plan and conduct a minimum of one Emergency Operations Center drill, preferably in May.
Status: Plan was updated and a drill at the EOC was conducted on May 30, 2014.

FY 2015 Goals and Objectives

1. To provide electronic gathering/filing of fire safety inspection reporting on-site at location of the inspection.
2. To increase periodic fire safety inspections by ten percent.

3. Complete 100% of major complex plan reviews within 2 – 3 days.
4. Complete 100% of simple plan reviews within 1 – 2 days.
5. Continue out-reach program of distributing battery smoke detectors to low income/needly residential structures within the fire district.
6. Meet ISO (Insurance Services Office) minimum training requirements for firefighters, officers, and drivers
7. 192 hours of Company Training
8. 6 hours of Hazardous Materials Training
9. 12 hours of Driver Training
10. 18 hours of Facility Training
11. Continue to replace and update existing commercial pre-fire plans in the 911 computer system.
12. Provide additional training on alternative fire attack techniques (i.e. Transitional Attack).
13. Provide annual water based firefighting safety and survival training.
14. Continue to develop the Department Training Task Force.
15. Department will maintain fire and EMS average response time under 4 minutes 30 seconds.
16. Provide annual review and update of City-wide Disaster Plan and conduct a minimum of one Emergency Operations Center drill, preferably in May. Conduct a simultaneous drill of the FD Operations.
17. Continue development of the all-volunteer Department Honor Guard.
18. Begin the international fire department accreditation process as defined by the Center for Public Safety Excellence.

FIRE

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Salaries							
1101	EXECUTIVE SALARIES	155,376	99,960	102,959	106,048	2,999	3,089
1201	REG SALARIES AND WAGES	3,045,751	3,113,673	3,203,060	3,299,152	89,387	96,092
1401	OVERTIME	161,432	142,500	141,759	142,000	-741	241
1501	SPECIAL PAY	51,768	46,701	46,741	46,741	40	0
1510	STATE INCENTIVE - FIRE	25,382	24,960	29,960	29,960	5,000	0
1520	HOLIDAY PAY - FIRE	188,132	174,737	180,107	180,107	5,370	0
1530	UNIFORM ALLOWANCE	6,600	6,600	6,600	6,600	0	0
Personal Services - Salaries		3,634,441	3,609,131	3,711,186	3,810,608	102,055	99,422
Personal Services - Benefits							
2100	FICA TAXES	262,149	276,022	283,717	291,512	7,695	7,795
2201	RETIREMENT CONTRIBUTIONS	373,493	526,889	518,500	506,398	-8,389	-12,102
2310	LIFE & HEALTH INSURANCE	497,753	446,658	522,851	535,124	76,193	12,273
2480	ISF-WORKERS' COMP	244,414	247,966	82,154	82,976	-165,812	822
2601	RELIEF STAFF MULTIPLIER	0	0	0	0	0	0
Personal Services - Benefits		1,377,809	1,497,535	1,407,222	1,416,010	-90,313	8,788
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	10,847	0	0	0	0	0
3110	PROFESSIONAL SERVICES	33,701	23,500	24,260	29,260	760	5,000
3115	ISF-INFORMATION TECHNOLOGY	0	0	48,211	45,337	48,211	-2,874
3130	SUBSTANCE ABUSE TEST-WC	1,075	960	0	0	-960	0
3130	SUBSTANCE ABUSE TEST-WC	150	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	16,265	12,500	12,500	12,500	0	0
3422	REFUSE DISPOSAL	28	0	0	0	0	0
3481	ISF-BUILDING MAINTENANCE	104,618	104,618	101,579	101,579	-3,039	0
4010	TRAVEL & PER DIEM	22,830	24,326	28,680	25,180	4,354	-3,500
4110	COMMUNICATIONS SERVICES	33,000	35,290	46,678	46,678	11,388	0
4120	RADIOS	7,789	7,879	8,200	8,200	321	0
4130	POSTAGE, FREIGHT, SHIPPING	2,176	2,350	2,000	2,000	-350	0
4310	ELECTRICITY	39,338	39,600	41,580	43,659	1,980	2,079
4320	GAS	2,492	3,494	3,669	3,669	175	0
4330	WATER, SEWER, SOLID WASTE	5,861	8,742	7,850	7,850	-892	0
4410	RENT/LEASE-EQUIPMENT	20	0	0	0	0	0
4480	ISF-VEHICLES	392,155	416,967	568,635	557,653	151,668	-10,982
4520	INS - CLAIMS PAID	21,268	77,000	0	0	-77,000	0
4540	INSURANCE	52,682	93,987	0	0	-93,987	0
4580	ISF-INSURANCE	138,361	144,523	71,201	74,761	-73,322	3,560
4610	REPAIR & MAINTENANCE SRVC	18,132	15,000	15,000	20,000	0	5,000
4630	R&M - VEHICLES	1,400	0	0	0	0	0
4680	ISF-CUSTODIAL SERVICES	2,851	0	8,553	8,553	8,553	0
4710	PRINTING & BINDING	1,685	1,000	1,000	1,000	0	0
4810	PROMOTIONAL ACTIVITIES	1,790	2,500	2,250	2,250	-250	0
4910	OTHER CURRENT CHARGES	481	0	0	0	0	0
4912	LICENSES AND FEES	2,571	0	7,540	6,000	7,540	-1,540
5110	OFFICE SUPPLIES	7,111	5,500	5,500	6,000	0	500
5120	COMPUTER	4,043	2,500	2,500	3,000	0	500
5210	OPERATING SUPPLIES	35,594	27,500	27,500	30,000	0	2,500
5222	UNIFORM CLEANING/EXPENSE	26,528	29,900	29,900	31,900	0	2,000
5230	UNCAPITALIZED EQUIPMENT	22,452	43,486	48,000	48,000	4,514	0
5231	UNCAPITALIZED SOFTWARE	20	0	0	0	0	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	5,147	4,375	4,310	6,310	-65	2,000
Operating Expenditures/Expenses		1,014,461	1,127,497	1,117,096	1,121,339	-10,401	4,243

FIRE

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Capital Outlay							
6406	VEHICLES	0	51,695	612,828	92,220	561,133	-520,608
6430	COMPUTERS	0	2,271	0	0	-2,271	0
6470	OTHER EQUIPMENT	46,301	121,264	33,000	43,000	-88,264	10,000
Capital Outlay		46,301	175,230	645,828	135,220	470,598	-510,608
Debt Service							
7101	PRINCIPAL	0	0	74,000	71,000	74,000	-3,000
7201	INTEREST EXP	0	31,485	34,648	32,609	3,163	-2,039
Debt Service		0	31,485	108,648	103,609	77,163	-5,039
Other Uses							
9154	TRF TO 554 FD (FACIL CIP)	204,000	0	0	0	0	0
Other Uses		204,000	0	0	0	0	0
FIRE	TOTAL	6,277,012	6,440,878	6,989,980	6,586,786	549,102	-403,194

FIRE ADMIN-2201

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Personal Services - Salaries								
1101	EXECUTIVE SALARIES	155,376	99,960	102,959	106,048	2,999	3,089	
1201	REG SALARIES AND WAGES	522,309	596,007	612,813	631,197	16,806	18,384	
1401	OVERTIME	270	1,500	1,000	1,000	-500	0	
1510	STATE INCENTIVE - FIRE	3,602	3,840	3,240	3,240	-600	0	
1520	HOLIDAY PAY - FIRE	16,232	15,925	15,961	15,961	36	0	
Personal Services - Salaries		697,789	717,232	735,973	757,446	18,741	21,473	
Personal Services - Benefits								
2100	FICA TAXES	51,649	54,868	56,251	57,945	1,383	1,694	
2201	RETIREMENT CONTRIBUTIONS	15,365	103,328	102,878	86,619	-450	-16,259	
2310	LIFE & HEALTH INSURANCE	68,839	67,060	70,927	72,592	3,867	1,665	
2480	ISF-WORKERS' COMP	10,080	10,080	16,479	16,644	6,399	165	
Personal Services - Benefits		145,933	235,336	246,535	233,800	11,199	-12,735	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	2,918	3,000	2,760	2,760	-240	0	
3115	ISF-INFORMATION TECHNOLOGY	0	0	30,071	27,738	30,071	-2,333	
3130	SUBSTANCE ABUSE TEST-WC	60	0	0	0	0	0	
3405	OTHER CONTRACTUAL SERV	14,823	7,500	7,500	7,500	0	0	
3422	REFUSE DISPOSAL	28	0	0	0	0	0	
3481	ISF-BUILDING MAINTENANCE	11,162	11,162	9,884	9,884	-1,278	0	
4010	TRAVEL & PER DIEM	7,072	5,000	10,000	6,500	5,000	-3,500	
4110	COMMUNICATIONS SERVICES	30,673	33,290	33,290	33,290	0	0	
4130	POSTAGE, FREIGHT, SHIPPING	615	850	500	500	-350	0	
4410	RENT/LEASE-EQUIPMENT	20	0	0	0	0	0	
4580	ISF-INSURANCE	5,727	5,727	4,212	4,423	-1,515	211	
4610	REPAIR & MAINTENANCE SRVC	839	0	0	0	0	0	
4630	R&M - VEHICLES	645	0	0	0	0	0	
4680	ISF-CUSTODIAL SERVICES	1,579	0	4,802	4,802	4,802	0	
4710	PRINTING & BINDING	1,125	1,000	1,000	1,000	0	0	
4810	PROMOTIONAL ACTIVITIES	1,790	2,500	2,250	2,250	-250	0	
4910	OTHER CURRENT CHARGES	299	0	0	0	0	0	
4912	LICENSES AND FEES	314	0	5,750	6,000	5,750	250	
5110	OFFICE SUPPLIES	6,976	5,500	5,500	6,000	0	500	
5120	COMPUTER	3,027	2,500	2,500	3,000	0	500	
5210	OPERATING SUPPLIES	4,203	4,500	4,500	5,000	0	500	
5222	UNIFORM CLEANING/EXPENSE	3,382	2,700	2,700	2,700	0	0	
5230	UNCAPITALIZED EQUIPMENT	668	3,500	3,000	3,000	-500	0	
5231	UNCAPITALIZED SOFTWARE	20	0	0	0	0	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	1,759	2,875	2,810	3,310	-65	500	
Operating Expenditures/Expenses		99,724	91,604	133,029	129,657	41,425	-3,372	
FIRE ADMIN		TOTAL	943,446	1,044,172	1,115,537	1,120,903	71,365	5,366

FIRE OPERATIONS-2220

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	1,928,666	1,910,786	1,971,562	2,030,709	60,776	59,147	
1401	OVERTIME	151,897	135,000	135,000	135,000	0	0	
1501	SPECIAL PAY	31,454	24,000	29,249	29,249	5,249	0	
1510	STATE INCENTIVE - FIRE	16,566	16,080	20,000	20,000	3,920	0	
1520	HOLIDAY PAY - FIRE	130,701	121,141	125,005	125,005	3,864	0	
1530	UNIFORM ALLOWANCE	5,255	5,250	5,250	5,250	0	0	
Personal Services - Salaries		2,264,539	2,212,257	2,286,066	2,345,213	73,809	59,147	
Personal Services - Benefits								
2100	FICA TAXES	163,452	169,161	174,747	179,409	5,586	4,662	
2201	RETIREMENT CONTRIBUTIONS	300,828	321,498	315,401	318,555	-6,097	3,154	
2310	LIFE & HEALTH INSURANCE	334,658	292,383	353,599	361,899	61,216	8,300	
2480	ISF-WORKERS' COMP	193,689	193,689	49,428	49,922	-144,261	494	
2601	RELIEF STAFF MULTIPLIER	-137,384	-138,131	-137,178	-137,178	953	0	
Personal Services - Benefits		855,243	838,600	755,997	772,607	-82,603	16,610	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	25,400	17,000	17,000	22,000	0	5,000	
3115	ISF-INFORMATION TECHNOLOGY	0	0	9,956	9,656	9,956	-300	
3130	SUBSTANCE ABUSE TEST-WC	90	0	0	0	0	0	
3405	OTHER CONTRACTUAL SERV	1,442	0	0	0	0	0	
3481	ISF-BUILDING MAINTENANCE	93,456	93,456	91,695	91,695	-1,761	0	
4010	TRAVEL & PER DIEM	15,558	16,646	16,000	16,000	-646	0	
4110	COMMUNICATIONS SERVICES	2,053	2,000	13,388	13,388	11,388	0	
4120	RADIOS	5,781	6,825	6,000	6,000	-825	0	
4130	POSTAGE, FREIGHT, SHIPPING	1,409	1,500	1,500	1,500	0	0	
4310	ELECTRICITY	39,338	39,600	41,580	43,659	1,980	2,079	
4320	GAS	2,492	3,494	3,669	3,669	175	0	
4330	WATER, SEWER, SOLID WASTE	5,861	8,742	7,850	7,850	-892	0	
4480	ISF-VEHICLES	248,670	294,150	411,490	406,779	117,340	-4,711	
4580	ISF-INSURANCE	111,446	111,446	42,281	44,395	-69,165	2,114	
4610	REPAIR & MAINTENANCE SRVC	17,293	15,000	15,000	20,000	0	5,000	
4630	R&M - VEHICLES	755	0	0	0	0	0	
4680	ISF-CUSTODIAL SERVICES	1,272	0	3,751	3,751	3,751	0	
4910	OTHER CURRENT CHARGES	182	0	0	0	0	0	
4912	LICENSES AND FEES	1,450	0	1,790	0	1,790	-1,790	
5110	OFFICE SUPPLIES	110	0	0	0	0	0	
5120	COMPUTER	1,016	0	0	0	0	0	
5210	OPERATING SUPPLIES	28,103	23,000	23,000	25,000	0	2,000	
5222	UNIFORM CLEANING/EXPENSE	21,463	21,000	21,000	23,000	0	2,000	
5230	UNCAPITALIZED EQUIPMENT	20,303	39,986	45,000	45,000	5,014	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	2,891	1,500	1,500	3,000	0	1,500	
Operating Expenditures/Expenses		647,834	695,345	773,450	786,342	78,105	12,892	
Capital Outlay								
6430	COMPUTERS	0	2,271	0	0	-2,271	0	
6470	OTHER EQUIPMENT	46,301	121,264	33,000	43,000	-88,264	10,000	
Capital Outlay		46,301	123,535	33,000	43,000	-90,535	10,000	
FIRE OPERATIONS		TOTAL	3,813,917	3,869,737	3,848,513	3,947,162	-21,224	98,649

EMS-2250

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	594,776	606,880	618,685	637,246	11,805	18,561
1401	OVERTIME	9,265	6,000	5,759	6,000	-241	241
1501	SPECIAL PAY	20,314	22,701	17,492	17,492	-5,209	0
1510	STATE INCENTIVE - FIRE	5,214	5,040	6,720	6,720	1,680	0
1520	HOLIDAY PAY - FIRE	41,199	37,671	39,141	39,141	1,470	0
1530	UNIFORM ALLOWANCE	1,345	1,350	1,350	1,350	0	0
Personal Services - Salaries		672,113	679,642	689,147	707,949	9,505	18,802
Personal Services - Benefits							
2100	FICA TAXES	47,048	51,993	52,719	54,158	726	1,439
2201	RETIREMENT CONTRIBUTIONS	57,300	102,063	100,221	101,224	-1,842	1,003
2310	LIFE & HEALTH INSURANCE	94,256	87,215	98,325	100,633	11,110	2,308
2480	ISF-WORKERS' COMP	40,645	44,197	16,247	16,410	-27,950	163
2601	RELIEF STAFF MULTIPLIER	137,384	138,131	137,178	137,178	-953	0
Personal Services - Benefits		376,633	423,599	404,690	409,603	-18,909	4,913
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	5,383	3,500	4,500	4,500	1,000	0
3115	ISF-INFORMATION TECHNOLOGY	0	0	8,184	7,943	8,184	-241
3405	OTHER CONTRACTUAL SERV	0	5,000	5,000	5,000	0	0
4010	TRAVEL & PER DIEM	200	2,680	2,680	2,680	0	0
4110	COMMUNICATIONS SERVICES	274	0	0	0	0	0
4120	RADIOS	2,008	1,054	2,200	2,200	1,146	0
4130	POSTAGE, FREIGHT, SHIPPING	152	0	0	0	0	0
4480	ISF-VEHICLES	143,485	122,817	157,145	150,874	34,328	-6,271
4580	ISF-INSURANCE	21,188	27,350	24,708	25,943	-2,642	1,235
4710	PRINTING & BINDING	560	0	0	0	0	0
4912	LICENSES AND FEES	807	0	0	0	0	0
5110	OFFICE SUPPLIES	25	0	0	0	0	0
5210	OPERATING SUPPLIES	3,288	0	0	0	0	0
5222	UNIFORM CLEANING/EXPENSE	1,683	6,200	6,200	6,200	0	0
5230	UNCAPITALIZED EQUIPMENT	1,481	0	0	0	0	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	497	0	0	0	0	0
Operating Expenditures/Expenses		181,031	168,601	210,617	205,340	42,016	-5,277
EMS	TOTAL	1,229,777	1,271,842	1,304,454	1,322,892	32,612	18,438

LIBRARY

Departmental Mission Statement

The mission of the Dunedin Public Library is to provide popular materials, reference services and educational support for children and adults. The Library aims to provide quality public service to the residents of Dunedin and the Pinellas Public Library Cooperative Area.

Current Services Summary

The Dunedin Public Library provides free access to materials, technology and programming to residents of Dunedin and the Pinellas Public Library Cooperative Area. Comprehensive reference services and free quality programming to children, teens and adults are core services to the community. Funding allows for the selection, acquisition, processing and circulation of all types of materials including books, periodicals and audio-visual materials.

Budget Highlights, Service Changes and Proposed Efficiencies

Our goal is to keep the Library budget sustainable. The increase for 2015/2016 reflects an increase in salaries, wages and benefits. In addition, it shows the increase in our technology products which include maintenance agreements and platform fees for online resources. We have kept our materials budget (book budget) level for 2015 and budgeted for a 2% increase for 2016 per our Strategic Plan. The Library has worked hard to find efficiencies in our budget and continues to explore grants, bequests and donations to provide many of the services our patrons utilize. In FY 2015 and FY 2016, bequests are funding \$86,508 and \$50,000 of the Library budget. By focusing on our priorities, we can deliver services in a more efficient way.

Department Expenditure Summary

LIBRARY		FUND: GENERAL			
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 979,845	\$ 993,117	\$ 1,012,900	\$ 1,039,210	1.99%
Operating Expenditures/Expenses	552,699	466,078	556,266	569,267	19.35%
Capital Outlay	221,731	210,737	206,500	226,380	-2.01%
TOTAL EXPENDITURES	\$ 1,754,275	\$ 1,669,932	\$ 1,775,666	\$ 1,834,857	6.33%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Library Director	1.00	1.00	1.00	0.00
Librarian II	2.00	2.00	2.00	0.00
Librarian I	4.00	5.00	5.00	0.25
Library Technical Assistant	3.00	3.00	3.00	0.00
Library Assistant I	4.00	3.00	3.00	-0.25
<i>Subtotal-Regular FTE's</i>	<i>14.00</i>	<i>14.00</i>	<i>14.00</i>	<i>0.00</i>
Library Aide - (2)	1.00	1.00	1.00	0.00
Librarian I - (1)	1.25	1.19	1.19	-0.05
Library Assistant I - (4)	2.00	2.13	2.13	0.06
<i>Subtotal-P/T Employees</i>	<i>4.25</i>	<i>4.32</i>	<i>4.32</i>	<i>0.02</i>
TOTAL FTE's	18.25	18.32	18.32	0.00

FY 2014 Goals and Objectives Update

1. Continue to investigate and apply for grant opportunities.
Status: The Library received numerous grants for FY 2013/14 including an E-rate reimbursement, Target Grant, Florida Humanities Council Grant and Rotary Grant.
2. Investigate digitization of resources and implement new processes as funding permits.
Status: The Library is looking at RFID, additional scanners and newer technology to assist with our library operations and also to assist our patrons with accessing e-materials. We have attended numerous webinars and workshops with vendors to learn more about how we can implement new services through technology. We have added for our patrons a streaming video option called Indieflix which allows patrons to watch independent films from their device.
3. Provide training opportunities for all staff through staff meetings, webinars, area meetings and presentations.
Status: All staff completes quarterly safety training and attends monthly staff meetings. Staff attends many webinars and Pinellas County library meetings. In addition, staff has been able to participate in more online training. Staff has also attended State and National Conferences.
4. Keep a balance in the Library materials collection in providing print and non-print materials, along with access to electronic resources for residents of all ages and technology needs.
Status: The Library continues to purchase materials based on our collection development policy of being a popular materials library. We have added downloadable ebooks and eaudiobooks. In addition, we have added downloadable magazines. Our print materials are still purchased to meet our patrons' needs.
5. Support programming with a focus on pre-literacy skills, e-government assistance and continuing education and enrichment for all ages.
Status: With the support of the Friends of the Library, we presented 1,223 programs for children, teens and adults with a total program attendance of 35,026 people. We collaborated with many agencies to provide assistance and counseling to our patrons such as SHINE and SCORE. In addition, we collaborate with the Literacy Council of Upper Pinellas County to provide a weekly Conversation Club for those practicing their English. Our programming focuses on a variety of interests and hobbies that encourages life-long learning. Our Youth Services Department provides numerous opportunities for early literacy with our weekly storytimes and special programs.

FY 2015 Goals and Objectives

1. Set goals and reach them on our annual circulation and visitor statistics.
 - Increase our door count to 300,000 visitors for the year.
 - Increase our annual circulation to 600,000.
2. Accomplish goals set forth in our approved Library Strategic Plan 2013-2016.
 - Library Strategic Plan approved by Library Advisory Board and presented to Commission October 2013. Document contains goals and objectives.

3. Integrate new technologies into our collection and provide patron instruction.
 - Evaluate databases that will enhance patrons goal of life-long learning.
 - Enhance our Envisionware product with a Document Station that includes fax and scanning.
 - Present computer classes and additional tech time to assist patrons with mobile devices.
4. Continue to look for grant opportunities and partnerships with area organizations.
 - Apply for e-rate.
 - Collaborate with other city departments on programming.
 - Collaborate with area organizations on programming and library services.
 - Apply for humanities and area organization grants to provide additional services to patrons.
5. Provide training for all staff through face-to-face meetings, workshops and online webinars.
 - Encourage staff to utilize the Tampa Bay Library Consortium and Pinellas Public Library for face-to-face workshops and online webinars.
 - Complete in-house training such as safety training through Bentek and staff monthly meetings.

LIBRARY OPERATIONS-4140

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Personal Services - Salaries								
1101	EXECUTIVE SALARIES	80,436	83,559	85,970	88,549	2,411	2,579	
1201	REG SALARIES AND WAGES	667,999	661,328	690,428	711,141	29,100	20,713	
1401	OVERTIME	594	100	0	0	-100	0	
1501	SPECIAL PAY	500	0	0	0	0	0	
Personal Services - Salaries		749,529	744,987	776,398	799,690	31,411	23,292	
Personal Services - Benefits								
2100	FICA TAXES	53,913	56,991	59,286	61,176	2,295	1,890	
2201	RETIREMENT CONTRIBUTIONS	57,805	63,280	69,472	68,084	6,192	-1,388	
2310	LIFE & HEALTH INSURANCE	107,312	113,400	106,770	109,277	-6,630	2,507	
2480	ISF-WORKERS' COMP	11,286	14,459	974	983	-13,485	9	
Personal Services - Benefits		230,316	248,130	236,502	239,520	-11,628	3,018	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	270	13,660	15,160	16,160	1,500	1,000	
3115	ISF-INFORMATION TECHNOLOGY	0	0	172,446	163,213	172,446	-9,233	
3130	SUBSTANCE ABUSE TEST-WC	0	60	60	60	0	0	
3405	OTHER CONTRACTUAL SERV	10,512	3,100	15,400	18,480	12,300	3,080	
3406	BANKING SERVICES	939	1,020	1,020	1,200	0	180	
3422	REFUSE DISPOSAL	37	0	0	0	0	0	
3481	ISF-BUILDING MAINTENANCE	139,362	139,362	123,402	123,402	-15,960	0	
4010	TRAVEL & PER DIEM	11,871	4,600	5,000	8,500	400	3,500	
4110	COMMUNICATIONS SERVICES	11,766	13,586	14,490	14,540	904	50	
4130	POSTAGE, FREIGHT, SHIPPING	3,462	1,500	1,700	1,700	200	0	
4310	ELECTRICITY	61,963	66,173	72,450	76,073	6,277	3,623	
4330	WATER, SEWER, SOLID WASTE	2,166	6,199	5,984	5,984	-215	0	
4410	RENT/LEASE-EQUIPMENT	3,637	4,600	4,800	5,000	200	200	
4480	ISF-VEHICLES	1,744	645	1,517	1,468	872	-49	
4580	ISF-INSURANCE	105,001	105,001	0	0	-105,001	0	
4610	REPAIR & MAINTENANCE SRVC	114,135	10,300	10,700	13,700	400	3,000	
4680	ISF-CUSTODIAL SERVICES	19,717	58,167	58,167	58,167	0	0	
4710	PRINTING & BINDING	1,879	1,200	1,700	1,900	500	200	
4810	PROMOTIONAL ACTIVITIES	2,358	1,280	1,300	1,300	20	0	
4910	OTHER CURRENT CHARGES	21	25	25	25	0	0	
4912	LICENSES AND FEES	4,149	4,700	8,275	9,200	3,575	925	
5110	OFFICE SUPPLIES	1,942	1,500	1,500	1,500	0	0	
5120	COMPUTER	4,756	4,500	5,000	5,500	500	500	
5210	OPERATING SUPPLIES	23,195	19,500	26,000	32,000	6,500	6,000	
5230	UNCAPITALIZED EQUIPMENT	24,271	3,375	7,000	7,000	3,625	0	
5231	UNCAPITALIZED SOFTWARE	0	25	25	25	0	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	3,546	2,000	3,145	3,170	1,145	25	
Operating Expenditures/Expenses		552,699	466,078	556,266	569,267	90,188	13,001	
Capital Outlay								
6430	COMPUTERS	0	4,300	0	0	-4,300	0	
6470	OTHER EQUIPMENT	0	2,400	1,500	1,500	-900	0	
6610	BOOKS & PUBLICATIONS	213,768	189,000	194,000	213,180	5,000	19,180	
6620	PERIODICALS	7,963	8,500	8,500	9,200	0	700	
6653	FRIENDS MEMORIAL BOOK	0	438	500	500	62	0	
6654	FARRAR MEMORIAL TRUST	0	6,099	2,000	2,000	-4,099	0	
Capital Outlay		221,731	210,737	206,500	226,380	-4,237	19,880	
LIBRARY OPERATIONS		TOTAL	1,754,275	1,669,932	1,775,666	1,834,857	105,734	59,191

PARKS & RECREATION

Departmental Mission Statement/Operational Summary

To offer an efficient system of safe and attractive parks and recreational land, facilities, and programs which will enhance the beautification of the City, the leisure time pursuits of all Dunedin residents and visitors, and promote appreciation for our environmental resources.

Current Services

The Parks Division provides landscape and grounds maintenance for thirty (30) parks, athletic complexes, and twelve (12) public playgrounds along with a dog park, cemetery and the Dunedin Causeway beach. Staff maintains and develops all park infrastructure including landscaping, shelters, fencing, trails, boardwalks, irrigation systems, etc. Staff plans for all park development and design. The Recreation Division provides a variety of year-round programs, special events and activities for the community at the Dunedin Community Center, Martin Luther King Jr. Recreation Center, Hale Senior Activity Center, Highlander Pool, and three (3) athletic complexes. Before and After School care is provided at San Jose Elementary, Dunedin Elementary and Garrison Jones Elementary schools. Parks & Recreation Staff organize and/or provide logistical support for over sixty (60) community special events annually. Administration staff also provide for oversight of the Dunedin Marina, Dunedin Stirling Links Golf and Florida Auto Exchange Stadium operations.

Budget Highlights, Service Changes and Proposed Efficiencies

Staff responsibilities between the Program Coordinators have gone through reorganization. Previously, special event coordination was shared between two Coordinators in conjunction with their other responsibilities. Due to the amount of time necessary to administer special events, it is requiring the attention of a full-time position. This responsibility has now been assigned to the Community Center program coordinator, and her salary will now be charged to Special Events. Subsequently, the Athletics program coordinator will now coordinate both Athletics and the Community Center areas and his salary will be allocated equally to each cost center in the FY 2015 budget.

The Special Event budget increased in Contractual Services (3405) by \$21,000 for Operation Twinkle and \$1,000 for Diversity Week. It also increased in Operating Supplies (5210) by \$1,300 for Diversity Week. These amounts were previously in the Commission budget.

The Special Event budget was decreased in Contractual Services (3405) by \$16,000 eliminating the Starlight Concert Series at the Community Center and the snow slides at Old Fashioned Christmas.

The Highlander Pool budget has increased in Repair & Maintenance (4610) by \$10,000 due to necessary repairs to the aging infrastructure which require contracted expertise. Lastly, Youth Services Contractual Services increased due to a new agreement for Promise Time; however these expenses are completely offset by funding from the Juvenile Welfare Board.

Department Expenditure Summary

PARKS & RECREATION / AQUATICS

FUND: GENERAL

EXPENDITURES :	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 166,150	\$ 148,957	\$ 167,134	\$ 168,910	12.2%
Operating Expenditures/Expenses	122,561	136,608	138,953	139,333	1.7%
Capital Outlay	2,185	8,442	20,000	12,000	0.0%
TOTAL EXPENDITURES	\$ 290,896	\$ 294,007	\$ 326,087	\$ 320,243	10.9%

POSITION TITLES :	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Recreation Coordinator	1.00	1.00	1.00	0.00
<i>Subtotal-Regular FTE's</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>0.00</i>
Recreation Program Instructor III - (1)	0.09	0.09	0.09	0.00
Lifeguard II - (3)	0.79	0.79	0.79	0.00
Lifeguard - (14)	2.74	2.74	2.74	0.00
Recreation Leader - (2)	0.26	0.26	0.26	0.00
<i>Subtotal-Variable/On-Demand Employees</i>	<i>3.88</i>	<i>3.88</i>	<i>3.88</i>	<i>0.00</i>
TOTAL FTE's	4.88	4.88	4.88	0.00

PARKS & RECREATION / ATHLETICS

FUND: GENERAL

EXPENDITURES :	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 146,163	\$ 137,512	\$ 112,467	\$ 114,378	-18.2%
Operating Expenditures/Expenses	91,367	109,433	83,765	83,705	-23.5%
Capital Outlay	-	4,400	3,400	3,400	100.0%
TOTAL EXPENDITURES	\$ 237,530	\$ 251,345	\$ 199,632	\$ 201,483	-20.6%

POSITION TITLES :	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Recreation Coordinator	1	0.5	0.5	-0.50
Recreation Leader III	1	0	0	0.00
Recreation Program Specialist	0	1	1	0.00
<i>Subtotal-Regular FTE's</i>	<i>2</i>	<i>1.5</i>	<i>1.5</i>	<i>-0.25</i>
Recreation Leader - (3)	0.83	0.83	0.83	0.00
<i>Subtotal-Variable/On-Demand Employees</i>	<i>0.71</i>	<i>0.71</i>	<i>0.71</i>	<i>0.00</i>
TOTAL FTE's	2.71	2.21	2.21	-0.18

PARKS & RECREATION / COMMUNITY CENTER

FUND: GENERAL

EXPENDITURES :	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 346,163	\$ 367,382	\$ 372,593	\$ 381,116	1.4%
Operating Expenditures/Expenses	534,682	580,820	568,051	572,713	-2.2%
Capital Outlay	15,318	7,493	20,300	20,800	170.9%
TOTAL EXPENDITURES	\$ 896,163	\$ 955,695	\$ 960,944	\$ 974,629	0.5%

POSITION TITLES :	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Recreation Coordinator	1.00	0.50	0.50	-0.50
Recreation Program Specialist	1.00	1.00	1.00	0.00
Recreation Leader III	2.00	2.00	2.00	0.00
Recreation Leader II	3.00	3.00	3.00	0.00
<i>Subtotal-Regular FTE's</i>	<i>7.00</i>	<i>6.50</i>	<i>6.50</i>	<i>-0.07</i>
Recreation Leader - (7)	1.50	1.50	1.50	0.00
<i>Subtotal-Variable/On-Demand Employees</i>	<i>1.50</i>	<i>1.50</i>	<i>1.50</i>	<i>0.00</i>
TOTAL FTE's	8.50	8.00	8.00	-0.06

City of Dunedin, Florida FY 2015 Adopted & FY 2016 Planned Budgets

PARKS & RECREATION / MLK CENTER			FUND: GENERAL		
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 177,228	\$ 184,426	\$ 192,381	\$ 197,102	4.3%
Operating Expenditures/Expenses	174,886	211,308	223,901	223,460	6.0%
Capital Outlay	2,200	9,895	-	-	-100.0%
TOTAL EXPENDITURES	\$ 354,314	\$ 405,629	\$ 416,282	\$ 420,562	2.6%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Recreation Coordinator	0.50	0.50	0.50	0.00
Recreation Leader III	2.00	2.00	2.00	0.00
Recreation Leader II	1.00	1.00	1.00	0.00
<i>Subtotal-Regular FTE's</i>	<i>3.50</i>	<i>3.50</i>	<i>3.50</i>	<i>0.00</i>
Recreation Program Instructor III (1)	0.07	0.07	0.07	0.00
<i>Subtotal-Variable/On-Demand Employees</i>	<i>0.07</i>	<i>0.07</i>	<i>0.07</i>	<i>0.00</i>
TOTAL FTE's	3.57	3.57	3.57	0.00

PARKS & RECREATION / HALE SENIOR CENTER			FUND: GENERAL		
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 164,998	\$ 164,170	\$ 151,171	\$ 155,044	-7.9%
Operating Expenditures/Expenses	179,333	190,276	208,612	209,003	9.6%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 344,331	\$ 354,446	\$ 359,783	\$ 364,047	1.5%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Recreation Coordinator	1.00	1.00	1.00	0.00
Recreation Leader III	1.00	1.00	1.00	0.00
Recreation Leader II	1.00	1.00	1.00	0.00
TOTAL FTE's	3.00	3.00	3.00	0.00

PARKS & RECREATION / NATURE CENTER			FUND: GENERAL		
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 20,274	\$ 37,430	\$ 33,965	\$ 33,971	-9.3%
Operating Expenditures/Expenses	22,579	26,248	27,743	27,762	5.7%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 42,853	\$ 63,678	\$ 61,708	\$ 61,733	-3.1%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Nature Center Instructor - (1)	0.32	0.32	0.32	0.00
Recreation Leader - (7)	0.54	0.54	0.54	0.00
TOTAL-Variable/On-Demand Employees	0.86	0.86	0.86	0.00

City of Dunedin, Florida FY 2015 Adopted & FY 2016 Planned Budgets

PARKS & RECREATION / REGISTRATIONS-ID				FUND: GENERAL	
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 146,092	\$ 128,287	\$ 135,020	\$ 138,503	5.2%
Operating Expenditures/Expenses	41,648	50,965	62,056	60,383	21.8%
Capital Outlay	3,578	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 191,318	\$ 179,252	\$ 197,076	\$ 198,886	9.9%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Registration Tech	1.00	1.00	1.00	0.00
Recreation Leader II	0.00	1.00	1.00	0.00
Customer Service Clerk	2.00	1.00	1.00	-0.50
TOTAL FTE's	3.00	3.00	3.00	0.00

PARKS & RECREATION / SPECIAL EVENTS				FUND: GENERAL	
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 49,775	\$ 55,734	\$ 116,098	\$ 117,869	108.3%
Operating Expenditures/Expenses	70,541	59,161	94,313	94,291	59.4%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 120,316	\$ 114,895	\$ 210,411	\$ 212,160	83.1%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Recreation Coordinator	0.00	1.00	1.00	0.00
TOTAL FTE's	0.00	1.00	1.00	0.00

PARKS & RECREATION / YOUTH SERVICES				FUND: GENERAL	
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 302,102	\$ 343,963	\$ 323,441	\$ 328,151	-6.0%
Operating Expenditures/Expenses	52,423	56,827	112,462	112,289	97.9%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 354,525	\$ 400,790	\$ 435,903	\$ 440,440	8.8%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Recreation Coordinator	0.50	0.50	0.50	0.00
Recreation Leader II	3.00	3.00	3.00	0.00
<i>Subtotal-Regular FTE's</i>	<i>3.50</i>	<i>3.50</i>	<i>3.50</i>	<i>0.00</i>
Recreation Leader - (10)	4.18	4.18	4.18	0.00
<i>Subtotal-Variable/On-Demand Employees</i>	<i>4.18</i>	<i>4.18</i>	<i>4.18</i>	<i>0.00</i>
TOTAL FTE's	7.68	7.68	7.68	0.00

City of Dunedin, Florida FY 2015 Adopted & FY 2016 Planned Budgets

PARKS & RECREATION / ADMINISTRATION				FUND: GENERAL	
	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
EXPENDITURES:					
Salaries & Benefits	\$ 455,095	\$ 456,891	\$ 460,717	\$ 474,015	0.8%
Operating Expenditures/Expenses	34,741	63,037	67,386	66,716	6.9%
Capital Outlay	-	1,857	-	-	0.0%
TOTAL EXPENDITURES	\$ 489,836	\$ 521,785	\$ 528,103	\$ 540,731	1.2%

	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
POSITION TITLES:				
Director of Parks & Recreation	0.85	0.85	0.85	0.00
Parks & Recreation Superintendent	2.00	2.00	2.00	0.00
Recreation Coordinator	1.00	1.00	1.00	0.00
Administrative Assistant	2.00	2.00	2.00	0.00
TOTAL FTE's	5.85	5.85	5.85	0.00

PARKS & RECREATION / PARKS MAINTENANCE				FUND: GENERAL	
	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
EXPENDITURES:					
Salaries & Benefits	\$ 1,200,340	\$ 1,251,278	\$ 1,515,810	\$ 1,542,720	21.1%
Operating Expenditures/Expenses	811,833	891,679	952,758	965,931	6.8%
Capital Outlay	-	83,273	-	-	-100.0%
Grants and Aid	12,763	20,000	20,000	20,000	0.0%
TOTAL EXPENDITURES	\$ 2,024,936	\$ 2,246,230	\$ 2,488,568	\$ 2,528,651	10.8%

	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
POSITION TITLES:				
Parks Maintenance Supervisor	1.00	1.00	1.00	0.00
Parks Operator	3.00	3.00	3.00	0.00
City Arborist	1.00	1.00	1.00	0.00
Irrigation Technician	2.00	2.00	2.00	0.00
Spray Technician	1.00	1.00	1.00	0.00
Parks Service Worker III	5.00	6.00	6.00	0.20
Parks Service Worker II	5.00	5.00	5.00	0.00
Parks Service Worker I	5.00	6.00	6.00	0.20
<i>Subtotal-Regular FTE's</i>	<i>23.00</i>	<i>27.00</i>	<i>27.00</i>	<i>0.17</i>
Administrative Assistant - (1)	0.75	0.69	0.69	-0.08
<i>Subtotal-P/T Employees</i>	<i>0.75</i>	<i>0.69</i>	<i>0.69</i>	<i>-0.08</i>
Spray Technician - (1)	0.00	0.00	0.00	0.00
Parks Service Worker I - (2)	1.30	2.28	2.28	0.75
Staff Assistant - (1)	0.60	0.60	0.60	0.00
<i>Subtotal-Variable/On-Demand Employees</i>	<i>1.90</i>	<i>2.88</i>	<i>2.88</i>	<i>0.52</i>
TOTAL FTE's	25.65	30.57	30.57	0.19

FY 2014 Goals and Objectives Accomplished

1. Developed a long-range strategic plan for the Parks and Recreation Department which provides guidance over the next 5 to 10 years for future park needs and programming.
2. Expanded the utilization of the new RecTrac Facility Module for tracking facility reservations, rentals, maintenance scheduling, calendars and payments.
3. Continued to utilize new creative marketing techniques such as bus stop shelters, increased email and web marketing, newspaper articles, and a new cooperative summer camp newspaper ad with the other Pinellas County cities.
4. Expanded the teen activities to include programs which enhance leadership and life skills especially through the CIT program.
5. Improved ADA access throughout parks including benches, water fountains, parking lots and other park amenities.
6. Fitness center membership and attendance has increased across all areas including group exercise programming and participation contributing to improved wellness of our community.
7. Improved the coordination and consistency of the memorial tree program and the bench programs in cooperation with the Friends of the Hammock and the Dunedin Beach Civic Association.
8. Developed new regulations and clarified existing policies in the Parks and Recreation Chapter of the Code of Ordinances.

FY 2015 Goals and Actions

1. Increase the quality and efficiency of the Parks & Recreation Department operations
 - Research and implement creative in-service training for the Youth Services staff in areas such as special needs and behavior management/modification.
 - Provide staff training and research on emerging trends and best practices.
 - Improve and upgrade the exercise equipment at the Hale Senior Activity Center.
 - Complete the conversion to an entirely digital reservation system for facility scheduling.
 - Expand the Employee Wellness opportunities such as daily group exercise classes or small workouts during break times.
 - Cross train all Recreation staff on the RecTrac scheduling and registration system at all sites for daily transactions.
 - Improve and repair walking trails at various parks.
 - Complete the conversion to an entirely digital reservation system for facility scheduling.
2. Create new programs and amenities
 - Increase swim lesson programs through both group and individual lessons.
 - Continue to expand the pickleball, archery and other new programs at the Community Center.
 - Secure new and additional sponsorships for the Dunedin For Youth Fund which will allow more children to attend camps and other programs who have financial difficulties.
 - Plan and implement new programming for the MLK Computer Lab including tutoring, resume and job skills presentation, cyber safety and software instruction.

3. Explore new revenue opportunities

- Increase promotions for the Highlander Pool after-hour private rentals and off-season picnic shelter rentals and corporate events.
- Secure sponsors for various events including the Hog Hustle 5K, Starlight Concerts, Films in the Park and various center specials.
- Create brochures and other marketing media to promote the rental opportunities at the various community centers for parties, meetings, weddings, etc.
- Increase use of the Recording Studio by utilizing the space for private voice and music lessons.
- Continue to market the athletic rentals at the MLK gymnasium targeting outside competitive organizations and teams.
- Explore the feasibility and develop a corporate membership program for the Fitness Center to local businesses, schools, etc.

4. Improve marketing and public communications

- Expand utilization and staff training of the E-notify program.
- Explore ways to improve the website to ensure it is as user-friendly as possible and information is easy to find.
- Continue to add information and pages to the website as needed.
- Explore other electronic and social media opportunities such as Facebook and YouTube to educate the public on the programs and facilities available to them.

PARKS & RECREATION - GOLF

Departmental Mission Statement

Provide public recreational golf for residents and visitors to the City of Dunedin. Provide golf instruction to all ages and abilities. Maintain a desirable venue for leagues, tournaments and public events and activities.

Current Services Summary

Dunedin Stirling Links provides a full service golfing operation on 26 acres, with an 18-hole par-3 golf course, driving range, putting green, chipping range and golf cart fleet. It is open to the general public for open play, instruction, lessons, tournaments and league play. It also offers the sale of food and beverage and golf-related merchandise.

The Dunedin Stirling Links Golf Course was purchased by the City on December 23, 2002 and is presently being operated as a public municipal course. A License Agreement between Billy Casper Golf (BCG), a private management company, and the City of Dunedin was approved by the City Commission on March 4, 2010. BCG began managing Dunedin Stirling Links on April 1, 2010.

In Year One of this agreement, BCG spent \$110,000 on capital improvements; and beginning in Year Four, the City will receive 2 percent of gross revenues for capital improvements. Throughout the agreement, the City will share in revenues once certain thresholds are reached (golf revenue – City to receive 20% revenue over \$500,000, concession revenue – City to receive 10% over \$150,000). Starting in Year Four, the City was to receive a license fee of \$25,000 per year for the rest of the agreement. However, the City Commission waived this fee until starting in Year Six.

Budget Highlights, Service Changes and Proposed Efficiencies

During Year Five of the Billy Casper Agreement, revenues are not projected to reach revenue sharing thresholds. Year Five began April 1, 2014. There are no operational costs in this budget. Billy Casper Golf, the City's private management company, is responsible for all operational costs and revenues. Beginning in FY 2015, this activity is included in the General Fund.

Department Expenditure Summary

STIRLING LINKS GOLF COURSE

FUND: GENERAL FUND *

EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY2014, FY2015
Salaries & Benefits	\$ -	\$ -		\$ -	0.0%
Operating Expenditures/Expenses	-	7,452	-	-	100.0%
Capital Outlay	-	-	8,000	8,000	0.0%
TOTAL EXPENDITURES	\$ -	\$ 7,452	\$ 8,000	\$ 8,000	100.0%

* Expenditures moved to the General Fund as of FY 2015. The Golf Course was a separate fund for FY 2013 and FY 2014 but is shown above for historical purposes.

FY 2014 Goals and Objectives Accomplished

1. To administer the Dunedin Stirling Links Course License Agreement with Billy Casper Golf and the City of Dunedin by monitoring adherence to the terms and conditions.

Status: Contract administration is continuous throughout the year.

FY 2015 Goals and Objectives

1. To administer the Dunedin Stirling Links agreement with Billy Casper Golf and the City of Dunedin by monitoring adherence to the agreement terms and conditions.

DUNEDIN FINE ART CENTER (DFAC)

Departmental Mission Statement

The Mission of the Dunedin Fine Art Center is to offer creative educational experiences in the visual arts

Current Services Summary

DFAC provides high level art experiences for citizens of all ages. Last year, DFAC delivered classroom instruction to over 2500 adult and 1500 youth students. Every student enrolled in DFAC classes is subsidized through DFAC’s ongoing fundraising efforts. In addition, scholarships are delivered to nearly 10% of DFAC students, covering tuition and a stipend for materials. The museum quality Exhibits continue to deliver world-class art viewing opportunities to our ever-expanding audience. Exhibits such as the International Miniature Art show brought thousands of visitors to DFAC’s Galleries. The ten (10) weeks of the Summer Art Academy delivered the highest number of enrollees since its inception. The facility is at 38,000 square feet and has been purpose built for teaching and showing visual art. DFAC’s Exhibits bring visitors from all over the United States and foreign visitors and is a great ambassador for the City of Dunedin. DFAC works with and enhances the City’s beautiful parks and together create a desirable Quality of Life.

Budget Highlights, Service Changes and Proposed Efficiencies

The Dunedin Fine Art Center continues to deliver a high level of services in relation to the budgeted dollars. DFAC’s ROI is extraordinary. The organization delivers educational services throughout the region in visual arts for children, teens and adults; while presenting museum quality Exhibitions visited by thousands of residents and tourists alike.

Beginning in FY 2015, this activity is included in the General Fund, with building maintenance recorded in Parks & Recreation and grants and aid recorded in the Commission’s budget.

Department Expenditure Summary

FINE ARTS CENTER		FUND: GENERAL FUND *			
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Operating Expenditures/Expenses	\$ 78,675	\$ 118,811	\$ 90,278	\$ 90,278	-24.0%
Capital Outlay	-	500,000	-	-	-100.0%
Grants and Aid	42,304	-	-	-	-
TOTAL EXPENDITURES	\$ 120,979	\$ 618,811	\$ 90,278	\$ 90,278	-85.4%

* Expenditures moved to the General Fund as of FY 2015. The Fine Arts Center was a separate fund for FY 2013 and FY 2014 but is shown above for historical purposes.

FY 2014 Goals and Objectives Update

DFAC leveraged the City of Dunedin's investment in the newly opened West Wing to add to the State of Florida's grant and donors to the Creative Visions 2014 Campaign. The City's annual cash grant and in-kind bring back over \$700,000 in local government revenues, representing a dynamic ROI. DFAC opened the West Wing on May 1, 2014 at a cost of \$3.2 million dollars. The West Wing includes a newly renovated Founders Hall incorporating the Gallery Gift Shop, information desk, Library and Palm Café. The new construction consists of a two (2) Story building, with the first floor completed and the second floor framed out. The new first floor contains four (4) new studios which were heavily used throughout the Summer Art Academy for children and adult students. The ground floor also contains a new Gallery and increased DFAC's exhibitions by 33%. DFAC's Goals have not changed since inception forty (40) years ago and that is to offer excellent educational classes and Exhibits for children, teens and adults.

FY 2015 Goals and Objectives

The Dunedin Fine Art Center plans on continuing to grow program offerings with more Classes and Workshops. Several international and nationally known artists in ceramics and pastels will be brought in for a series of lectures and classes. DFAC will be fundraising for Creative Visions 2016 to complete the interior the Second Story which will add six (6) more studios to the campus. The completion date for this Campaign is April 2016. The Board of Directors will complete the new 2015-2018 Strategic Plan in conjunction with the staff's operational plan. DFAC will work closely with the City of Dunedin, Parks and Recreation, the Dunedin Historical Society, the Dunedin Library and other organizations to add to our residents' quality of life and increase opportunities for tourism.

DUNEDIN HISTORICAL SOCIETY MUSEUM

Departmental Mission Statement and Operational Summary

To educate the community and its visitors through the use of its historical artifacts related to the history of Dunedin and the surrounding area. The museum maintains its collections and exhibits conforming to the American Alliance of Museum standards.

Current Services Summary

The Dunedin Historical Museum provides cultural and historical programming for the citizens of Dunedin and its visitors of all ages. The Museum’s programming is reflective on the diversity and special needs of its citizens as well. The Museum’s visitation was approximately 10,000 individuals that included tourist, school groups, families, adult services, and special needs groups. Summer programming included the combining of City and Museum camp personnel to educate and entertain over 600 local students in the history of Dunedin, pirates in Florida, archaeology and museum projects, and aviation and space history. All of these programs were provided by the funding assistance from the City of Dunedin to maintain the operation of the Historical Museum. The Dunedin Rotary, and the Dunedin Youth Guild sponsored campers who requested financial assistance.

Budget Highlights, Service Changes and Proposed Efficiencies

The Dunedin Historical Museum continues to educate the community and its visitors through Museum exhibits, outreach programming, living history programs, summer camp and scholarship programs within the Museum’s operational planned budget. The Museum also raises operational funds through its membership, donations, programming, fund raising events and endowment development.

Beginning in FY 2015, this activity is included in the General Fund, with building maintenance recorded in Parks & Recreation and grants and aid recorded in the Commission’s budget.

Department Expenditure Summary

HISTORICAL SOCIETY		FUND: GENERAL FUND *				
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015	
Operating Expenditures/Expenses	\$ 36,775	\$ 36,488	\$ 23,870	\$ 23,870	-34.6%	
Capital Outlay	-	200,000	-	-	-100.0%	
Grants and Aid	133,880	-	-	-	-	
TOTAL EXPENDITURES	\$ 170,655	\$ 236,488	\$ 23,870	\$ 23,870	-89.9%	

* Expenditures moved to the General Fund as of FY 2015. The Dunedin Historical Society was a separate fund for FY 2013 and FY 2014 but is shown above for historical purposes.

FY 2014 Goals and Objectives Update

The Dunedin Historical Museum continues to be an integral part of the downtown core. The Museum has exposure through its participation with the Merchants Association, the 2nd Friday evening events, the Chamber of Commerce, the Toronto Blue-Jays, city planned events and participation with Dunedin’s other cultural institutions. The Museum highlighted the year with a Florida Humanities Council grant to allow the Historical Museum to receive a traveling Smithsonian Exhibit. This exhibit permitted Dunedin’s cultural institutions to work together to bring additional visitors to Dunedin and

demonstrate the community's cultural, artistic and historical diversity. Through the city's financial support to the Historical Museum, the citizens of Dunedin have seen a return in their investment through tourism dollars which has impacted the local economy.

FY 2015 Goals and Objectives

Continue to develop educational programming, museum exhibits, outreach and living history programs according to the museum's mission statement. Increase revenue through tourist dollars for the local economy. Follow the guidelines of the American Alliance of Museums (A.A.M.) for museum accreditation. Review and implement suggestions made by the feasibility / sustainability study to improve the Museum's operation. Implement capital improvement plans for the Museum and Andrews Memorial Chapel, which will generate revenue for the Museum.

PARKS & RECREATION

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Salaries							
1101	EXECUTIVE SALARIES	95,477	95,200	97,058	99,970	1,858	2,912
1201	REG SALARIES AND WAGES	1,886,300	1,949,557	2,126,635	2,190,433	177,078	63,798
1301	OTHER SALARIES & WAGES	333,913	396,741	395,017	395,017	-1,724	0
1401	OVERTIME	61,511	52,300	57,700	57,700	5,400	0
1501	SPECIAL PAY	1,000	0	0	0	0	0
Personal Services - Salaries		2,378,201	2,493,798	2,676,410	2,743,120	182,612	66,710
Personal Services - Benefits							
2100	FICA TAXES	174,366	190,776	204,074	209,850	13,298	5,776
2201	RETIREMENT CONTRIBUTIONS	162,945	169,762	193,199	180,417	23,437	-12,782
2310	LIFE & HEALTH INSURANCE	370,257	333,083	461,441	472,270	128,358	10,829
2480	ISF-WORKERS' COMP	88,611	88,611	45,673	46,122	-42,938	449
Personal Services - Benefits		796,179	782,232	904,387	908,659	122,155	4,272
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	21,626	37,364	21,295	21,295	-16,069	0
3115	ISF-INFORMATION TECHNOLOGY	0	0	151,001	140,759	151,001	-10,242
3130	SUBSTANCE ABUSE TEST-WC	30	60	0	0	-60	0
3130	SUBSTANCE ABUSE TEST-WC	660	685	0	0	-685	0
3405	OTHER CONTRACTUAL SERV	370,445	403,611	480,618	493,618	77,007	13,000
3406	BANKING SERVICES	9,276	10,700	10,700	10,700	0	0
3422	REFUSE DISPOSAL	5,159	0	5,000	5,000	5,000	0
3481	ISF-BUILDING MAINTENANCE	485,313	553,385	537,252	537,252	-16,133	0
4010	TRAVEL & PER DIEM	15,396	14,205	21,865	22,165	7,660	300
4110	COMMUNICATIONS SERVICES	20,667	21,871	25,502	25,502	3,631	0
4120	RADIOS	336	300	300	300	0	0
4130	POSTAGE, FREIGHT, SHIPPING	13,702	10,600	10,600	10,600	0	0
4310	ELECTRICITY	300,710	317,589	336,412	353,234	18,823	16,822
4320	GAS	6,530	4,000	4,000	4,000	0	0
4330	WATER, SEWER, SOLID WASTE	64,780	104,294	106,754	106,754	2,460	0
4410	RENT/LEASE-EQUIPMENT	16,606	20,800	23,160	23,160	2,360	0
4420	RENT/LEASE-BUILDING	29,203	34,494	35,420	35,420	926	0
4480	ISF-VEHICLES	151,465	163,225	219,907	215,613	56,682	-4,294
4520	INS - CLAIMS PAID	6,645	1,300	0	0	-1,300	0
4540	INSURANCE	1,203	9,800	0	0	-9,800	0
4580	ISF-INSURANCE	192,926	192,926	0	0	-192,926	0
4610	REPAIR & MAINTENANCE SRVC	32,811	69,261	0	0	-69,261	0
4610	REPAIR & MAINTENANCE SRVC	0	7,452	0	0	-7,452	0
4610	REPAIR & MAINTENANCE SRVC	67,693	103,510	121,710	121,710	18,200	0
4620	R&M - BUILDINGS	80	0	0	0	0	0
4680	ISF-CUSTODIAL SERVICES	49,115	157,450	149,692	149,692	-7,758	0
4710	PRINTING & BINDING	19,977	23,775	25,281	25,281	1,506	0
4810	PROMOTIONAL ACTIVITIES	14,445	24,125	21,425	21,425	-2,700	0
4811	SCHOLARSHIPS	10,029	0	0	0	0	0
4910	OTHER CURRENT CHARGES	746	904	904	904	0	0
4912	LICENSES AND FEES	3,650	2,514	3,813	3,813	1,299	0
4961	STREET TREES	11,235	8,300	12,300	12,300	4,000	0
5110	OFFICE SUPPLIES	6,333	8,674	10,328	10,328	1,654	0
5120	COMPUTER	367	1,900	3,550	3,550	1,650	0
5210	OPERATING SUPPLIES	288,182	254,643	254,340	254,340	-303	0
5210	OPERATING SUPPLIES	0	8,033	0	0	-8,033	0
5214	FUEL - PROPANE	56	100	100	100	0	0
5222	UNIFORM CLEANING/EXPENSE	9,349	12,000	15,160	15,160	3,160	0

PARKS & RECREATION

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Operating Expenditures/Expenses								
5230	UNCAPITALIZED EQUIPMENT	5,475	25,433	0	0	-25,433	0	
5230	UNCAPITALIZED EQUIPMENT	67,687	35,976	38,851	38,851	2,875	0	
5231	UNCAPITALIZED SOFTWARE	4,738	2,786	533	533	-2,253	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	6,129	4,955	6,375	6,375	1,420	0	
Operating Expenditures/Expenses		2,310,775	2,653,000	2,654,148	2,669,734	1,148	15,586	
Capital Outlay								
6101	LAND - SHAPIRO PROPERTY	0	11,783	0	0	-11,783	0	
6210	BLDG-OFFICE	0	700,000	0	0	-700,000	0	
6213	BLDG-PARKS & RECREATION	78,223	77,000	0	0	-77,000	0	
6301	IMPRVMNTS OTHER THAN BLDG	0	35,000	0	0	-35,000	0	
6301	IMPRVMNTS OTHER THAN BLDG	0	9,000	8,000	8,000	-1,000	0	
6314	ATHLETIC FIELDS & PARK	483,252	116,481	149,000	118,000	32,519	-31,000	
6317	SWIMMING POOL	0	0	20,000	0	20,000	-20,000	
6332	SIDEWALK, CURB, GUTTER, ETC.	12,446	0	0	0	0	0	
6406	VEHICLES	18,567	96,654	156,776	105,728	60,122	-51,048	
6430	COMPUTERS	0	1,857	0	0	-1,857	0	
6431	SOFTWARE APPLICATIONS	3,578	0	0	0	0	0	
6470	OTHER EQUIPMENT	0	37,866	0	55,000	-37,866	55,000	
6470	OTHER EQUIPMENT	19,703	104,503	43,700	36,200	-60,803	-7,500	
6470	OTHER EQUIPMENT	140,474	0	0	0	0	0	
Capital Outlay		756,243	1,190,144	377,476	322,928	-812,668	-54,548	
Debt Service								
7101	PRINCIPAL	435,000	450,000	465,000	480,000	15,000	15,000	
7201	INTEREST EXP	286,188	271,581	248,234	231,434	-23,347	-16,800	
Debt Service		721,188	721,581	713,234	711,434	-8,347	-1,800	
Grants and Aid								
8201	AIDS TO PRIVATE ORGANIZATIONS	188,947	20,000	20,000	20,000	0	0	
Grants and Aid		188,947	20,000	20,000	20,000	0	0	
Other Uses								
9101	TRF TO 001 FUND (GENERAL)	0	7,677	0	0	-7,677	0	
9132	TRF TO 332 PKS REC CIP	165,000	165,000	165,000	165,000	0	0	
9160	TRF TO 660 FUND (CRA)	6,755	0	0	0	0	0	
Other Uses		171,755	172,677	165,000	165,000	-7,677	0	
PARKS & RECREATION		TOTAL	7,323,288	8,033,432	7,510,655	7,540,875	-522,777	30,220

GOLF COURSE-4242

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Capital Outlay							
6301	IMPRVMNTS OTHER THAN BLDG	0	0	8,000	8,000	8,000	0
Capital Outlay		0	0	8,000	8,000	8,000	0
GOLF COURSE TOTAL		0	0	8,000	8,000	8,000	0

AQUATICS-4250

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	40,527	43,141	44,435	45,768	1,294	1,333
1301	OTHER SALARIES & WAGES	96,902	80,200	90,200	90,200	10,000	0
1401	OVERTIME	1,956	2,200	2,200	2,200	0	0
Personal Services - Salaries		139,385	125,541	136,835	138,168	11,294	1,333
Personal Services - Benefits							
2100	FICA TAXES	10,443	9,604	10,468	10,570	864	102
2201	RETIREMENT CONTRIBUTIONS	4,169	4,314	4,444	4,488	130	44
2310	LIFE & HEALTH INSURANCE	8,405	5,750	10,647	10,897	4,897	250
2480	ISF-WORKERS' COMP	3,748	3,748	4,740	4,787	992	47
Personal Services - Benefits		26,765	23,416	30,299	30,742	6,883	443
Operating Expenditures/Expenses							
3115	ISF-INFORMATION TECHNOLOGY	0	0	4,481	3,863	4,481	-618
3130	SUBSTANCE ABUSE TEST-WC	270	200	0	0	-200	0
3405	OTHER CONTRACTUAL SERV	550	1,200	1,200	1,200	0	0
3481	ISF-BUILDING MAINTENANCE	7,833	16,167	14,316	14,316	-1,851	0
4010	TRAVEL & PER DIEM	1,921	1,500	2,730	2,730	1,230	0
4110	COMMUNICATIONS SERVICES	1,537	4,471	4,471	4,471	0	0
4130	POSTAGE, FREIGHT, SHIPPING	783	0	0	0	0	0
4310	ELECTRICITY	19,903	18,797	19,950	20,948	1,153	998
4320	GAS	6,530	4,000	4,000	4,000	0	0
4330	WATER, SEWER, SOLID WASTE	10,568	15,985	14,182	14,182	-1,803	0
4410	RENT/LEASE-EQUIPMENT	132	800	800	800	0	0
4580	ISF-INSURANCE	10,390	10,390	0	0	-10,390	0
4610	REPAIR & MAINTENANCE SRVC	30,310	25,000	35,000	35,000	10,000	0
4680	ISF-CUSTODIAL SERVICES	1,108	3,269	3,269	3,269	0	0
4810	PROMOTIONAL ACTIVITIES	965	500	1,000	1,000	500	0
4912	LICENSES AND FEES	725	725	725	725	0	0
5110	OFFICE SUPPLIES	0	150	304	304	154	0
5120	COMPUTER	0	150	150	150	0	0
5210	OPERATING SUPPLIES	24,008	24,000	24,000	24,000	0	0
5222	UNIFORM CLEANING/EXPENSE	1,087	1,100	1,600	1,600	500	0
5230	UNCAPITALIZED EQUIPMENT	2,676	7,604	6,175	6,175	-1,429	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	1,265	600	600	600	0	0
Operating Expenditures/Expenses		122,561	136,608	138,953	139,333	2,345	380
Capital Outlay							
6470	OTHER EQUIPMENT	2,185	8,442	20,000	12,000	11,558	-8,000
Capital Outlay		2,185	8,442	20,000	12,000	11,558	-8,000
AQUATICS	TOTAL	290,896	294,007	326,087	320,243	32,080	-5,844

ATHLETICS-4251

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	84,427	83,758	66,375	68,366	-17,383	1,991	
1301	OTHER SALARIES & WAGES	17,520	18,600	20,688	20,688	2,088	0	
1401	OVERTIME	13,651	7,000	6,200	6,200	-800	0	
Personal Services - Salaries		115,598	109,358	93,263	95,254	-16,095	1,991	
Personal Services - Benefits								
2100	FICA TAXES	8,760	8,366	7,135	7,287	-1,231	152	
2201	RETIREMENT CONTRIBUTIONS	9,329	8,376	6,638	6,306	-1,738	-332	
2310	LIFE & HEALTH INSURANCE	9,980	8,916	3,417	3,497	-5,499	80	
2480	ISF-WORKERS' COMP	2,496	2,496	2,014	2,034	-482	20	
Personal Services - Benefits		30,565	28,154	19,204	19,124	-8,950	-80	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	1,257	750	750	750	0	0	
3115	ISF-INFORMATION TECHNOLOGY	0	0	2,170	2,110	2,170	-60	
3130	SUBSTANCE ABUSE TEST-WC	0	80	0	0	-80	0	
3405	OTHER CONTRACTUAL SERV	34,728	41,637	44,587	44,587	2,950	0	
3481	ISF-BUILDING MAINTENANCE	5,907	5,907	5,231	5,231	-676	0	
4010	TRAVEL & PER DIEM	173	700	780	780	80	0	
4110	COMMUNICATIONS SERVICES	714	700	700	700	0	0	
4130	POSTAGE, FREIGHT, SHIPPING	438	0	0	0	0	0	
4330	WATER, SEWER, SOLID WASTE	0	535	188	188	-347	0	
4420	RENT/LEASE-BUILDING	0	3,500	3,500	3,500	0	0	
4580	ISF-INSURANCE	30,779	30,779	0	0	-30,779	0	
4610	REPAIR & MAINTENANCE SRVC	1,749	4,675	4,675	4,675	0	0	
4680	ISF-CUSTODIAL SERVICES	861	2,541	2,541	2,541	0	0	
4810	PROMOTIONAL ACTIVITIES	430	1,175	1,175	1,175	0	0	
4912	LICENSES AND FEES	75	100	100	100	0	0	
5110	OFFICE SUPPLIES	0	304	304	304	0	0	
5120	COMPUTER	0	150	150	150	0	0	
5210	OPERATING SUPPLIES	11,317	10,000	8,164	8,164	-1,836	0	
5222	UNIFORM CLEANING/EXPENSE	429	600	600	600	0	0	
5230	UNCAPITALIZED EQUIPMENT	2,445	5,000	7,850	7,850	2,850	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	65	300	300	300	0	0	
Operating Expenditures/Expenses		91,367	109,433	83,765	83,705	-25,668	-60	
Capital Outlay								
6470	OTHER EQUIPMENT	0	4,400	3,400	3,400	-1,000	0	
Capital Outlay		0	4,400	3,400	3,400	-1,000	0	
ATHLETICS		TOTAL	237,530	251,345	199,632	201,483	-51,713	1,851

COMMUNITY CENTER-4252

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	207,875	235,948	219,381	225,962	-16,567	6,581	
1301	OTHER SALARIES & WAGES	41,717	39,384	51,084	51,084	11,700	0	
1401	OVERTIME	1,539	800	1,000	1,000	200	0	
Personal Services - Salaries		251,131	276,132	271,465	278,046	-4,667	6,581	
Personal Services - Benefits								
2100	FICA TAXES	18,444	21,124	20,767	21,271	-357	504	
2201	RETIREMENT CONTRIBUTIONS	19,274	19,715	19,337	19,428	-378	91	
2310	LIFE & HEALTH INSURANCE	44,260	37,357	54,765	56,050	17,408	1,285	
2480	ISF-WORKERS' COMP	13,054	13,054	6,259	6,321	-6,795	62	
Personal Services - Benefits		95,032	91,250	101,128	103,070	9,878	1,942	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	1,375	915	1,745	1,745	830	0	
3115	ISF-INFORMATION TECHNOLOGY	0	0	25,730	23,515	25,730	-2,215	
3130	SUBSTANCE ABUSE TEST-WC	90	125	0	0	-125	0	
3405	OTHER CONTRACTUAL SERV	126,571	137,040	127,720	127,720	-9,320	0	
3481	ISF-BUILDING MAINTENANCE	140,254	140,254	124,191	124,191	-16,063	0	
4010	TRAVEL & PER DIEM	4,057	2,500	5,000	5,000	2,500	0	
4110	COMMUNICATIONS SERVICES	2,555	2,000	5,133	5,133	3,133	0	
4130	POSTAGE, FREIGHT, SHIPPING	1,757	100	100	100	0	0	
4310	ELECTRICITY	129,613	132,000	138,600	145,530	6,600	6,930	
4330	WATER, SEWER, SOLID WASTE	3,312	9,563	12,219	12,219	2,656	0	
4410	RENT/LEASE-EQUIPMENT	1,639	1,500	2,200	2,200	700	0	
4480	ISF-VEHICLES	3,340	5,501	3,886	3,833	-1,615	-53	
4580	ISF-INSURANCE	31,195	31,195	0	0	-31,195	0	
4610	REPAIR & MAINTENANCE SRVC	15,325	6,515	12,915	12,915	6,400	0	
4680	ISF-CUSTODIAL SERVICES	20,451	60,333	60,333	60,333	0	0	
4710	PRINTING & BINDING	831	600	800	800	200	0	
4810	PROMOTIONAL ACTIVITIES	983	1,000	2,100	2,100	1,100	0	
4912	LICENSES AND FEES	299	190	789	789	599	0	
5110	OFFICE SUPPLIES	0	304	304	304	0	0	
5120	COMPUTER	0	250	350	350	100	0	
5210	OPERATING SUPPLIES	35,296	42,335	35,000	35,000	-7,335	0	
5222	UNIFORM CLEANING/EXPENSE	834	1,000	1,000	1,000	0	0	
5230	UNCAPITALIZED EQUIPMENT	14,015	5,000	6,976	6,976	1,976	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	890	600	960	960	360	0	
Operating Expenditures/Expenses		534,682	580,820	568,051	572,713	-12,769	4,662	
Capital Outlay								
6470	OTHER EQUIPMENT	15,318	7,493	20,300	20,800	12,807	500	
Capital Outlay		15,318	7,493	20,300	20,800	12,807	500	
COMMUNITY CENTER		TOTAL	896,163	955,695	960,944	974,629	5,249	13,685

MLK CENTER-4253

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	118,879	120,685	124,305	128,034	3,620	3,729	
1301	OTHER SALARIES & WAGES	4,703	12,200	12,400	12,400	200	0	
1401	OVERTIME	345	500	500	500	0	0	
Personal Services - Salaries		123,927	133,385	137,205	140,934	3,820	3,729	
Personal Services - Benefits								
2100	FICA TAXES	8,737	10,204	10,496	10,781	292	285	
2201	RETIREMENT CONTRIBUTIONS	10,310	10,944	11,432	11,396	488	-36	
2310	LIFE & HEALTH INSURANCE	31,253	26,892	30,449	31,164	3,557	715	
2480	ISF-WORKERS' COMP	3,001	3,001	2,799	2,827	-202	28	
Personal Services - Benefits		53,301	51,041	55,176	56,168	4,135	992	
Operating Expenditures/Expenses								
3115	ISF-INFORMATION TECHNOLOGY	0	0	34,302	31,846	34,302	-2,456	
3130	SUBSTANCE ABUSE TEST-WC	0	100	0	0	-100	0	
3405	OTHER CONTRACTUAL SERV	7,889	10,000	13,100	13,100	3,100	0	
3481	ISF-BUILDING MAINTENANCE	67,032	67,032	59,355	59,355	-7,677	0	
4010	TRAVEL & PER DIEM	99	300	650	650	350	0	
4110	COMMUNICATIONS SERVICES	1,690	2,000	0	0	-2,000	0	
4130	POSTAGE, FREIGHT, SHIPPING	86	0	0	0	0	0	
4310	ELECTRICITY	38,029	39,892	42,000	44,100	2,108	2,100	
4330	WATER, SEWER, SOLID WASTE	1,397	3,402	3,465	3,465	63	0	
4410	RENT/LEASE-EQUIPMENT	3,071	1,500	3,500	3,500	2,000	0	
4480	ISF-VEHICLES	2,532	3,669	5,007	4,922	1,338	-85	
4580	ISF-INSURANCE	22,209	22,209	0	0	-22,209	0	
4610	REPAIR & MAINTENANCE SRVC	0	2,000	2,800	2,800	800	0	
4680	ISF-CUSTODIAL SERVICES	12,118	35,750	35,750	35,750	0	0	
4810	PROMOTIONAL ACTIVITIES	334	400	800	800	400	0	
4910	OTHER CURRENT CHARGES	5	0	0	0	0	0	
4912	LICENSES AND FEES	380	190	190	190	0	0	
5110	OFFICE SUPPLIES	0	304	304	304	0	0	
5120	COMPUTER	30	200	200	200	0	0	
5210	OPERATING SUPPLIES	13,222	14,000	16,500	16,500	2,500	0	
5222	UNIFORM CLEANING/EXPENSE	601	500	625	625	125	0	
5230	UNCAPITALIZED EQUIPMENT	3,378	7,007	4,500	4,500	-2,507	0	
5231	UNCAPITALIZED SOFTWARE	533	533	533	533	0	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	251	320	320	320	0	0	
Operating Expenditures/Expenses		174,886	211,308	223,901	223,460	12,593	-441	
Capital Outlay								
6470	OTHER EQUIPMENT	2,200	9,895	0	0	-9,895	0	
Capital Outlay		2,200	9,895	0	0	-9,895	0	
MLK CENTER		TOTAL	354,314	405,629	416,282	420,562	10,653	4,280

HALE SENIOR CENTER-4254

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	112,408	111,837	115,192	118,648	3,355	3,456	
1401	OVERTIME	0	500	500	500	0	0	
Personal Services - Salaries		112,408	112,337	115,692	119,148	3,355	3,456	
Personal Services - Benefits								
2100	FICA TAXES	8,003	8,594	8,850	9,115	256	265	
2201	RETIREMENT CONTRIBUTIONS	6,869	8,065	8,670	8,422	605	-248	
2310	LIFE & HEALTH INSURANCE	17,337	14,793	16,385	16,769	1,592	384	
2480	ISF-WORKERS' COMP	20,381	20,381	1,574	1,590	-18,807	16	
Personal Services - Benefits		52,590	51,833	35,479	35,896	-16,354	417	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	855	200	200	200	0	0	
3115	ISF-INFORMATION TECHNOLOGY	0	0	35,033	34,011	35,033	-1,022	
3130	SUBSTANCE ABUSE TEST-WC	0	100	0	0	-100	0	
3405	OTHER CONTRACTUAL SERV	27,671	25,000	25,000	25,000	0	0	
3481	ISF-BUILDING MAINTENANCE	53,700	53,700	47,550	47,550	-6,150	0	
4010	TRAVEL & PER DIEM	390	725	725	725	0	0	
4110	COMMUNICATIONS SERVICES	3,095	2,000	4,559	4,559	2,559	0	
4130	POSTAGE, FREIGHT, SHIPPING	168	0	0	0	0	0	
4310	ELECTRICITY	25,816	27,670	31,500	33,075	3,830	1,575	
4330	WATER, SEWER, SOLID WASTE	1,607	4,713	4,894	4,894	181	0	
4410	RENT/LEASE-EQUIPMENT	1,241	3,400	1,600	1,600	-1,800	0	
4480	ISF-VEHICLES	2,639	5,116	5,659	5,497	543	-162	
4580	ISF-INSURANCE	19,315	19,315	0	0	-19,315	0	
4610	REPAIR & MAINTENANCE SRVC	1,701	6,500	6,500	6,500	0	0	
4680	ISF-CUSTODIAL SERVICES	7,592	22,398	22,398	22,398	0	0	
4710	PRINTING & BINDING	78	125	0	0	-125	0	
4810	PROMOTIONAL ACTIVITIES	215	500	500	500	0	0	
4912	LICENSES AND FEES	825	400	400	400	0	0	
5110	OFFICE SUPPLIES	0	304	304	304	0	0	
5120	COMPUTER	155	250	250	250	0	0	
5210	OPERATING SUPPLIES	15,382	16,000	19,500	19,500	3,500	0	
5222	UNIFORM CLEANING/EXPENSE	299	300	450	450	150	0	
5230	UNCAPITALIZED EQUIPMENT	11,938	1,000	1,000	1,000	0	0	
5231	UNCAPITALIZED SOFTWARE	4,185	0	0	0	0	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	466	560	590	590	30	0	
Operating Expenditures/Expenses		179,333	190,276	208,612	209,003	18,336	391	
HALE SENIOR CENTER		TOTAL	344,331	354,446	359,783	364,047	5,337	4,264

NATURE CENTER-4255

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Salaries							
1301	OTHER SALARIES & WAGES	14,094	29,792	30,720	30,720	928	0
1401	OVERTIME	11	250	250	250	0	0
Personal Services - Salaries		14,105	30,042	30,970	30,970	928	0
Personal Services - Benefits							
2100	FICA TAXES	1,079	2,298	2,369	2,369	71	0
2480	ISF-WORKERS' COMP	5,090	5,090	626	632	-4,464	6
Personal Services - Benefits		6,169	7,388	2,995	3,001	-4,393	6
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	0	500	500	500	0	0
3115	ISF-INFORMATION TECHNOLOGY	0	0	1,991	1,931	1,991	-60
3130	SUBSTANCE ABUSE TEST-WC	90	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	570	400	400	400	0	0
3481	ISF-BUILDING MAINTENANCE	9,845	9,845	8,718	8,718	-1,127	0
4110	COMMUNICATIONS SERVICES	107	100	0	0	-100	0
4130	POSTAGE, FREIGHT, SHIPPING	177	0	0	0	0	0
4310	ELECTRICITY	1,737	1,500	1,575	1,654	75	79
4580	ISF-INSURANCE	2,294	2,294	0	0	-2,294	0
4610	REPAIR & MAINTENANCE SRVC	250	0	600	600	600	0
4680	ISF-CUSTODIAL SERVICES	0	4,109	4,109	4,109	0	0
4810	PROMOTIONAL ACTIVITIES	330	250	250	250	0	0
5210	OPERATING SUPPLIES	6,775	6,250	8,000	8,000	1,750	0
5222	UNIFORM CLEANING/EXPENSE	0	0	600	600	600	0
5230	UNCAPITALIZED EQUIPMENT	404	1,000	1,000	1,000	0	0
Operating Expenditures/Expenses		22,579	26,248	27,743	27,762	1,495	19
NATURE CENTER							
	TOTAL	42,853	63,678	61,708	61,733	-1,970	25

FINE ARTS CENTER-4256

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Operating Expenditures/Expenses							
3481	ISF-BUILDING MAINTENANCE	59,944	101,955	90,278	90,278	-11,677	0
4330	WATER, SEWER, SOLID WASTE	1,875	0	0	0	0	0
4580	ISF-INSURANCE	16,856	16,856	0	0	-16,856	0
Operating Expenditures/Expenses		78,675	118,811	90,278	90,278	-28,533	0
Capital Outlay							
6210	BLDG-OFFICE	0	500,000	0	0	-500,000	0
Capital Outlay		0	500,000	0	0	-500,000	0
Grants and Aid							
8201	AIDS TO PRIVATE ORGANIZATIONS	42,304	0	0	0	0	0
Grants and Aid		42,304	0	0	0	0	0
FINE ARTS CENTER							
TOTAL		120,979	618,811	90,278	90,278	-528,533	0

REGISTRATIONS/ID-4258

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	104,471	91,621	97,469	100,393	5,848	2,924	
1401	OVERTIME	1,189	300	600	600	300	0	
Personal Services - Salaries		105,660	91,921	98,069	100,993	6,148	2,924	
Personal Services - Benefits								
2100	FICA TAXES	7,847	7,032	7,502	7,726	470	224	
2201	RETIREMENT CONTRIBUTIONS	9,059	8,124	8,825	8,677	701	-148	
2310	LIFE & HEALTH INSURANCE	21,495	19,179	20,502	20,983	1,323	481	
2480	ISF-WORKERS' COMP	2,031	2,031	122	124	-1,909	2	
Personal Services - Benefits		40,432	36,366	36,951	37,510	585	559	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	341	500	1,900	1,900	1,400	0	
3115	ISF-INFORMATION TECHNOLOGY	0	0	7,467	5,794	7,467	-1,673	
3406	BANKING SERVICES	9,276	10,700	10,700	10,700	0	0	
4010	TRAVEL & PER DIEM	133	500	1,000	1,000	500	0	
4110	COMMUNICATIONS SERVICES	493	500	839	839	339	0	
4130	POSTAGE, FREIGHT, SHIPPING	5,609	9,200	9,200	9,200	0	0	
4580	ISF-INSURANCE	715	715	0	0	-715	0	
4610	REPAIR & MAINTENANCE SRVC	0	0	400	400	400	0	
4710	PRINTING & BINDING	18,262	21,200	21,200	21,200	0	0	
4810	PROMOTIONAL ACTIVITIES	94	1,500	1,500	1,500	0	0	
4912	LICENSES AND FEES	0	100	500	500	400	0	
5110	OFFICE SUPPLIES	0	200	700	700	500	0	
5120	COMPUTER	0	200	1,200	1,200	1,000	0	
5210	OPERATING SUPPLIES	3,897	2,897	3,950	3,950	1,053	0	
5222	UNIFORM CLEANING/EXPENSE	493	500	500	500	0	0	
5230	UNCAPITALIZED EQUIPMENT	2,335	0	1,000	1,000	1,000	0	
5231	UNCAPITALIZED SOFTWARE	0	2,253	0	0	-2,253	0	
Operating Expenditures/Expenses		41,648	50,965	62,056	60,383	11,091	-1,673	
Capital Outlay								
6431	SOFTWARE APPLICATIONS	3,578	0	0	0	0	0	
Capital Outlay		3,578	0	0	0	0	0	
REGISTRATIONS/ID		TOTAL	191,318	179,252	197,076	198,886	17,824	1,810

SPECIAL EVENTS-4259

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	938	0	48,390	49,842	48,390	1,452	
1301	OTHER SALARIES & WAGES	3,833	10,275	10,275	10,275	0	0	
1401	OVERTIME	32,487	32,000	37,700	37,700	5,700	0	
Personal Services - Salaries		37,258	42,275	96,365	97,817	54,090	1,452	
Personal Services - Benefits								
2100	FICA TAXES	2,759	3,234	7,372	7,483	4,138	111	
2201	RETIREMENT CONTRIBUTIONS	2,662	0	4,839	4,887	4,839	48	
2310	LIFE & HEALTH INSURANCE	6,408	9,537	6,834	6,994	-2,703	160	
2480	ISF-WORKERS' COMP	688	688	688	688	0	0	
Personal Services - Benefits		12,517	13,459	19,733	20,052	6,274	319	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	250	0	0	0	0	0	
3115	ISF-INFORMATION TECHNOLOGY	0	0	1,991	1,931	1,991	-60	
3405	OTHER CONTRACTUAL SERV	22,064	7,200	37,485	37,485	30,285	0	
3422	REFUSE DISPOSAL	3,070	0	0	0	0	0	
4110	COMMUNICATIONS SERVICES	75	50	0	0	-50	0	
4130	POSTAGE, FREIGHT, SHIPPING	770	0	0	0	0	0	
4310	ELECTRICITY	1,014	558	756	794	198	38	
4330	WATER, SEWER, SOLID WASTE	0	1,850	5,652	5,652	3,802	0	
4410	RENT/LEASE-EQUIPMENT	2,422	2,100	2,700	2,700	600	0	
4580	ISF-INSURANCE	239	239	0	0	-239	0	
4610	REPAIR & MAINTENANCE SRVC	1,227	1,320	1,320	1,320	0	0	
4620	R&M - BUILDINGS	80	0	0	0	0	0	
4710	PRINTING & BINDING	340	700	1,720	1,720	1,020	0	
4810	PROMOTIONAL ACTIVITIES	9,883	18,400	13,400	13,400	-5,000	0	
4910	OTHER CURRENT CHARGES	374	359	359	359	0	0	
5110	OFFICE SUPPLIES	0	304	304	304	0	0	
5210	OPERATING SUPPLIES	22,944	23,081	26,126	26,126	3,045	0	
5222	UNIFORM CLEANING/EXPENSE	30	500	0	0	-500	0	
5230	UNCAPITALIZED EQUIPMENT	5,759	2,500	2,500	2,500	0	0	
Operating Expenditures/Expenses		70,541	59,161	94,313	94,291	35,152	-22	
SPECIAL EVENTS		TOTAL	120,316	114,895	210,411	212,160	95,516	1,749

YOUTH SERVICES-4260

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	120,985	122,278	125,132	128,886	2,854	3,754	
1301	OTHER SALARIES & WAGES	115,541	157,240	130,600	130,600	-26,640	0	
1401	OVERTIME	658	0	0	0	0	0	
1501	SPECIAL PAY	1,000	0	0	0	0	0	
Personal Services - Salaries		238,184	279,518	255,732	259,486	-23,786	3,754	
Personal Services - Benefits								
2100	FICA TAXES	17,776	21,384	19,564	19,851	-1,820	287	
2201	RETIREMENT CONTRIBUTIONS	9,809	9,451	10,858	10,729	1,407	-129	
2310	LIFE & HEALTH INSURANCE	27,765	25,042	31,546	32,286	6,504	740	
2480	ISF-WORKERS' COMP	8,568	8,568	5,741	5,799	-2,827	58	
Personal Services - Benefits		63,918	64,445	67,709	68,665	3,264	956	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	285	0	200	200	200	0	
3115	ISF-INFORMATION TECHNOLOGY	0	0	4,075	3,955	4,075	-120	
3130	SUBSTANCE ABUSE TEST-WC	60	80	0	0	-80	0	
3405	OTHER CONTRACTUAL SERV	0	2,860	54,038	54,038	51,178	0	
4010	TRAVEL & PER DIEM	1,397	1,080	1,080	1,080	0	0	
4110	COMMUNICATIONS SERVICES	294	250	0	0	-250	0	
4130	POSTAGE, FREIGHT, SHIPPING	21	0	0	0	0	0	
4420	RENT/LEASE-BUILDING	29,203	30,994	31,920	31,920	926	0	
4480	ISF-VEHICLES	3,490	4,245	3,886	3,833	-359	-53	
4580	ISF-INSURANCE	1,430	1,430	0	0	-1,430	0	
4810	PROMOTIONAL ACTIVITIES	745	400	700	700	300	0	
4912	LICENSES AND FEES	989	809	809	809	0	0	
5110	OFFICE SUPPLIES	0	304	304	304	0	0	
5120	COMPUTER	0	200	200	200	0	0	
5210	OPERATING SUPPLIES	13,409	13,100	14,100	14,100	1,000	0	
5222	UNIFORM CLEANING/EXPENSE	733	900	975	975	75	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	367	175	175	175	0	0	
Operating Expenditures/Expenses		52,423	56,827	112,462	112,289	55,635	-173	
YOUTH SERVICES		TOTAL	354,525	400,790	435,903	440,440	35,113	4,537

DUNEDIN HISTORICAL SOCIETY-4261

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Operating Expenditures/Expenses							
3481	ISF-BUILDING MAINTENANCE	26,957	26,957	23,870	23,870	-3,087	0
4330	WATER, SEWER, SOLID WASTE	287	0	0	0	0	0
4580	ISF-INSURANCE	9,531	9,531	0	0	-9,531	0
Operating Expenditures/Expenses		36,775	36,488	23,870	23,870	-12,618	0
Capital Outlay							
6210	BLDG-OFFICE	0	200,000	0	0	-200,000	0
Capital Outlay		0	200,000	0	0	-200,000	0
Grants and Aid							
8201	AIDS TO PRIVATE ORGANIZATIONS	133,880	0	0	0	0	0
Grants and Aid		133,880	0	0	0	0	0
DUNEDIN HISTORICAL SOCIETY TOTAL		170,655	236,488	23,870	23,870	-212,618	0

PARKS & RECREATION ADMINISTRATION-4501

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Personal Services - Salaries								
1101	EXECUTIVE SALARIES	95,477	95,200	97,058	99,970	1,858	2,912	
1201	REG SALARIES AND WAGES	259,082	263,066	269,814	277,908	6,748	8,094	
1401	OVERTIME	1,313	0	0	0	0	0	
Personal Services - Salaries		355,872	358,266	366,872	377,878	8,606	11,006	
Personal Services - Benefits								
2100	FICA TAXES	26,417	27,407	27,394	28,908	-13	1,514	
2201	RETIREMENT CONTRIBUTIONS	28,899	30,915	32,041	32,019	1,126	-22	
2310	LIFE & HEALTH INSURANCE	38,810	35,206	33,938	34,734	-1,268	796	
2480	ISF-WORKERS' COMP	5,097	5,097	472	476	-4,625	4	
Personal Services - Benefits		99,223	98,625	93,845	96,137	-4,780	2,292	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	0	25,000	10,000	10,000	-15,000	0	
3115	ISF-INFORMATION TECHNOLOGY	0	0	16,775	15,796	16,775	-979	
3481	ISF-BUILDING MAINTENANCE	7,779	7,779	6,888	6,888	-891	0	
4010	TRAVEL & PER DIEM	5,029	4,000	7,000	7,300	3,000	300	
4110	COMMUNICATIONS SERVICES	2,530	2,400	2,400	2,400	0	0	
4130	POSTAGE, FREIGHT, SHIPPING	906	1,200	1,200	1,200	0	0	
4310	ELECTRICITY	174	172	181	190	9	9	
4410	RENT/LEASE-EQUIPMENT	3,317	4,500	5,360	5,360	860	0	
4580	ISF-INSURANCE	4,140	4,140	0	0	-4,140	0	
4680	ISF-CUSTODIAL SERVICES	1,134	3,346	3,346	3,346	0	0	
4710	PRINTING & BINDING	107	500	911	911	411	0	
4910	OTHER CURRENT CHARGES	293	400	400	400	0	0	
4912	LICENSES AND FEES	357	0	0	0	0	0	
5110	OFFICE SUPPLIES	5,767	5,500	6,500	6,500	1,000	0	
5120	COMPUTER	136	500	1,050	1,050	550	0	
5210	OPERATING SUPPLIES	989	1,100	2,100	2,100	1,000	0	
5222	UNIFORM CLEANING/EXPENSE	51	500	660	660	160	0	
5230	UNCAPITALIZED EQUIPMENT	287	500	850	850	350	0	
5231	UNCAPITALIZED SOFTWARE	20	0	0	0	0	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	1,725	1,500	1,765	1,765	265	0	
Operating Expenditures/Expenses		34,741	63,037	67,386	66,716	4,349	-670	
Capital Outlay								
6430	COMPUTERS	0	1,857	0	0	-1,857	0	
Capital Outlay		0	1,857	0	0	-1,857	0	
PARKS & RECREATION ADMINISTRATION		TOTAL	489,836	521,785	528,103	540,731	6,318	12,628

PARKS MAINTENANCE-4647

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	836,708	877,223	1,016,142	1,046,626	138,919	30,484
1301	OTHER SALARIES & WAGES	39,603	49,050	49,050	49,050	0	0
1401	OVERTIME	8,362	8,750	8,750	8,750	0	0
Personal Services - Salaries		884,673	935,023	1,073,942	1,104,426	138,919	30,484
Personal Services - Benefits							
2100	FICA TAXES	64,101	71,529	82,157	84,489	10,628	2,332
2201	RETIREMENT CONTRIBUTIONS	62,565	69,858	86,115	74,065	16,257	-12,050
2310	LIFE & HEALTH INSURANCE	164,544	150,411	252,958	258,896	102,547	5,938
2480	ISF-WORKERS' COMP	24,457	24,457	20,638	20,844	-3,819	206
Personal Services - Benefits		315,667	316,255	441,868	438,294	125,613	-3,574
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	17,263	9,499	6,000	6,000	-3,499	0
3115	ISF-INFORMATION TECHNOLOGY	0	0	16,986	16,007	16,986	-979
3130	SUBSTANCE ABUSE TEST-WC	150	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	150,402	178,274	177,088	190,088	-1,186	13,000
3422	REFUSE DISPOSAL	2,089	0	5,000	5,000	5,000	0
3481	ISF-BUILDING MAINTENANCE	106,062	123,789	156,855	156,855	33,066	0
4010	TRAVEL & PER DIEM	2,197	2,900	2,900	2,900	0	0
4110	COMMUNICATIONS SERVICES	7,577	7,400	7,400	7,400	0	0
4120	RADIOS	336	300	300	300	0	0
4130	POSTAGE, FREIGHT, SHIPPING	2,987	100	100	100	0	0
4310	ELECTRICITY	84,424	97,000	101,850	106,943	4,850	5,093
4330	WATER, SEWER, SOLID WASTE	45,734	68,246	66,154	66,154	-2,092	0
4410	RENT/LEASE-EQUIPMENT	4,784	7,000	7,000	7,000	0	0
4480	ISF-VEHICLES	139,464	144,694	201,469	197,528	56,775	-3,941
4580	ISF-INSURANCE	43,833	43,833	0	0	-43,833	0
4610	REPAIR & MAINTENANCE SRVC	17,131	57,500	57,500	57,500	0	0
4680	ISF-CUSTODIAL SERVICES	5,851	25,704	17,946	17,946	-7,758	0
4710	PRINTING & BINDING	359	650	650	650	0	0
4810	PROMOTIONAL ACTIVITIES	466	0	0	0	0	0
4910	OTHER CURRENT CHARGES	74	145	145	145	0	0
4912	LICENSES AND FEES	0	0	300	300	300	0
4961	STREET TREES	11,235	8,300	12,300	12,300	4,000	0
5110	OFFICE SUPPLIES	566	1,000	1,000	1,000	0	0
5120	COMPUTER	46	0	0	0	0	0
5210	OPERATING SUPPLIES	140,405	101,880	96,900	96,900	-4,980	0
5214	FUEL - PROPANE	56	100	100	100	0	0
5222	UNIFORM CLEANING/EXPENSE	4,792	6,100	8,150	8,150	2,050	0
5230	UNCAPITALIZED EQUIPMENT	22,450	6,365	7,000	7,000	635	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	1,100	900	1,665	1,665	765	0
Operating Expenditures/Expenses		811,833	891,679	952,758	965,931	61,079	13,173
Capital Outlay							
6301	IMPRVMNTS OTHER THAN BLDG	0	9,000	0	0	-9,000	0
6470	OTHER EQUIPMENT	0	74,273	0	0	-74,273	0
Capital Outlay		0	83,273	0	0	-83,273	0
Grants and Aid							
8201	AIDS TO PRIVATE ORGANIZATIONS	12,763	20,000	20,000	20,000	0	0
Grants and Aid		12,763	20,000	20,000	20,000	0	0
PARKS MAINTENANCE TOTAL		2,024,936	2,246,230	2,488,568	2,528,651	242,338	40,083

PUBLIC WORKS – STREETS

Departmental Mission Statement

The Street Section of the Public Services Division provides for the health, safety and welfare of the community through the management and maintenance of City streets, traffic control devices and sidewalk infrastructure including trimming of trees located in the right-of-way. This section also provides related maintenance/repair and construction services to all departments and divisions within the City’s organizational structure.

Current Services Summary

Currently the Street Section maintains over 135 miles of roadway surface, 35 miles of sidewalks, 220 miles of curb/gutter, and provides a portion of the tree trimming services within the City’s right-of-way. We also provide reconstruction and construction services to all Public Works Divisions, CRA and Parks & Recreation Department. It also provides Traffic Control Services for special events, maintains all city regulatory traffic signage and pavement markings.

Budget Highlights, Service Changes and Proposed Efficiencies

The proposed FY 2015 budget has an overall decrease of \$18,755 over FY 2014. Service level reductions have been considered during each budget preparation since FY 2004. We have reviewed the possibilities of out-sourcing concrete services and traffic control services. In review of other community contracts for each of these services we cannot realize a potential savings without a severe reduction in the level of service currently provided.

Department Expenditure Summary

STREETS		FUND: GENERAL			
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DEC) FY 2014, FY 2015
Salaries & Benefits	\$ 574,696	\$ 589,343	\$ 480,826	\$ 488,305	-18.4%
Operating Expenditures/Expenses	929,558	986,208	1,075,970	1,108,608	9.1%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 1,504,254	\$ 1,575,551	\$ 1,556,796	\$ 1,596,913	-1.2%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Division Director of Public Services	0.33	0.33	0.33	-
Public Services Tech I	2.00	2.00	2.00	-
Public Services Worker III	1.00	1.00	1.00	-
Senior Administrative Assistant	0.33	0.33	0.33	-
Public Services Worker II	3.00	3.00	3.00	-
Public Services Worker I	2.00	2.00	2.00	-
TOTAL FTE's	8.66	8.66	8.66	0.00

FY 2014 Goals and Objectives Update

1. Continued to support other Departments/Divisions with construction and restoration services.
2. Continued to provide traffic control services for other Departments/Divisions/Merchants for all special events.
3. Continued to recycle concrete/asphalt as an alternative to costs associated with landfill disposal.
4. Completed Brick Street repairs on Santa Barbara Drive.
5. Completed approximately 19,450 sf of asphalt repairs.
6. Completed approximately 2,795 lf of sidewalk repair/replacement and 752 lf of curbing based on complaints and annual inspections.
7. Completed trimming of 508 hardwood trees, removal of 74 hardwoods, trimmed 144 palms and removed 37 palms.
8. Continued to maintain all pedestrian and school zone flasher devices.
9. Continued to conduct manual and automated traffic and speed counts city-wide.
10. Completed replacement of approximately 790 traffic and informational signs city-wide.

FY 2015 Goals and Objectives

1. Continue to support other Departments/Divisions with construction and restoration services.
2. Continue to provide traffic control services for other Departments/Divisions including all special events.
3. Continue to recycle concrete/asphalt as an alternative to costs associated with landfill disposal.
4. Continue brick street repairs.
5. Continue sidewalk repair/replacement based on complaints and annual inspections.
6. Continue replacement and repair to mandated traffic signage and associated pavement markings.
7. Continue to implement traffic calming program with the installation of traffic calming devices.
8. Continue to maintain all pedestrian and school zone flasher devices.
9. Continue to conduct manual and automated traffic and speed counts city-wide.
10. Continue to provide Right-of-Way Contractual and In-House tree trimming services.

STREETS MAINTENANCE-6300

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	320,039	336,012	325,534	335,300	-10,478	9,766	
1401	OVERTIME	3,354	6,000	6,000	6,000	0	0	
Personal Services - Salaries		323,393	342,012	331,534	341,300	-10,478	9,766	
Personal Services - Benefits								
2100	FICA TAXES	23,296	25,055	25,362	26,109	307	747	
2201	RETIREMENT CONTRIBUTIONS	28,753	31,138	30,360	25,347	-778	-5,013	
2310	LIFE & HEALTH INSURANCE	73,518	65,402	77,483	79,301	12,081	1,818	
2480	ISF-WORKERS' COMP	125,736	125,736	16,087	16,248	-109,649	161	
Personal Services - Benefits		251,303	247,331	149,292	147,005	-98,039	-2,287	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	5,950	3,000	0	0	-3,000	0	
3115	ISF-INFORMATION TECHNOLOGY	0	0	2,489	1,931	2,489	-558	
3405	OTHER CONTRACTUAL SERV	2,251	0	0	0	0	0	
3422	REFUSE DISPOSAL	3,440	0	0	0	0	0	
3481	ISF-BUILDING MAINTENANCE	19,436	19,436	17,210	17,210	-2,226	0	
4010	TRAVEL & PER DIEM	1,987	3,000	1,000	1,000	-2,000	0	
4110	COMMUNICATIONS SERVICES	2,518	2,400	3,680	3,680	1,280	0	
4120	RADIOS	0	350	350	350	0	0	
4130	POSTAGE, FREIGHT, SHIPPING	36	350	350	350	0	0	
4310	ELECTRICITY	634,202	650,000	698,500	733,425	48,500	34,925	
4330	WATER, SEWER, SOLID WASTE	204	14,006	13,190	13,190	-816	0	
4410	RENT/LEASE-EQUIPMENT	327	1,400	0	0	-1,400	0	
4480	ISF-VEHICLES	140,930	160,420	229,774	225,205	69,354	-4,569	
4580	ISF-INSURANCE	25,179	25,179	0	0	-25,179	0	
4610	REPAIR & MAINTENANCE SRVC	81,525	92,000	94,760	97,600	2,760	2,840	
4680	ISF-CUSTODIAL SERVICES	2,396	7,067	7,067	7,067	0	0	
4710	PRINTING & BINDING	0	200	200	200	0	0	
4910	OTHER CURRENT CHARGES	78	0	0	0	0	0	
5110	OFFICE SUPPLIES	558	700	700	700	0	0	
5120	COMPUTER	46	0	0	0	0	0	
5210	OPERATING SUPPLIES	5,641	4,200	4,200	4,200	0	0	
5222	UNIFORM CLEANING/EXPENSE	1,407	2,000	2,000	2,000	0	0	
5230	UNCAPITALIZED EQUIPMENT	980	0	0	0	0	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	467	500	500	500	0	0	
Operating Expenditures/Expenses		929,558	986,208	1,075,970	1,108,608	89,762	32,638	
STREETS MAINTENANCE		TOTAL	1,504,254	1,575,551	1,556,796	1,596,913	-18,755	40,117

SPECIAL REVENUE FUNDS

DUNEDIN STADIUM FUND

The Dunedin Stadium Fund is a special revenue fund used to account for the receipt and disbursement of funds related to the stadium, including operations and debt service.

IMPACT FEES FUNDS

The following funds are special revenue funds used to account for fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, roads). These funds are combined for reporting purposes.

- Fund 112 - Transportation Impact Fee Fund
- Fund 115 - Fire Impact Fee Fund
- Fund 116 - Parks (LDO) Impact Fee Fund
- Fund 117 - Law Enforcement Impact Fee Fund

LIBRARY CO-OP FUND

The Library Co-op Fund is a special revenue fund used to account for the receipt and disbursement of monies associated with the Pinellas County Library Cooperative.

COUNTY GAS TAX FUND

The County Gas Tax fund is a special revenue fund and is used to account for the costs of road and street improvements funded by proceeds of the Pinellas County gas tax.

ONE-CENT SALES TAX FUND

The One-Cent Sales Tax Fund is a special revenue fund and accounts for the costs of infrastructure and is funded by proceeds from the one-cent sales surtax approved by Pinellas County, Florida voters.

CRA FUND

The CRA (Community Redevelopment Agency) Fund is a legally separate entity, although for financial reporting and budgeting purposes it is blended as a special revenue fund type component unit. This fund is used to account for the receipt, custody and expenditure of property tax increment funds associated with redevelopment projects.

PARKS & RECREATION - STADIUM

Departmental Mission Statement

To serve the residents of Dunedin and its visitors with professional sports and entertainment and to act as an economic engine for the Downtown Merchants and local businesses.

Current Services Summary

Parks Division Staff provides in-kind maintenance prior to Spring Training each year. Work includes pressure washing, painting and repair and replacement of field lights. Parks Staff also provides custodial services during Spring Training games and clean-up services after Spring Training games.

Budget Highlights, Service Changes and Proposed Efficiencies

The budget is consistent with previous years again we are requesting staff take overtime for Spring Training stadium cleaning instead of comp time due to Parks workload. Professional Services was increased due to hiring consultants to assist with retaining the Blue Jays in Dunedin. This budget also follows the terms and conditions associated with the Blue Jays License Agreement.

The Dunedin Stadium Fund was established in FY 1990 as a mechanism to accurately monitor the revenues, expenses and debt service payments associated with Dunedin Stadium expansion and operations.

The primary sources of income to the City for FY 2015 are a percentage of ticket sales, food and beverage concession sales, parking fees, name rights sponsorship fees and an annual License Agreement payment during the Toronto Blue Jays Spring Training Season.

- Blue Jays pay the City a fixed amount of \$125,000 each year, license fee.
- City receives 5% of ticket sales for the first 3,800 fans in attendance for each game.
- City receives 15% of ticket sales in excess of 3,800 fans at each game.
- City receives 50 cents per attendee in excess of 3,800 fans per game for concession sharing. (City receives no concession sharing for the first 3,800 fans per game).
- City receives all of the parking lot revenue during Spring Training in the City lots, Library, Hale Senior Activity Center and Curtis Fundamental Elementary School. The Blue Jays receive all parking lot revenue from the Stadium lot.
- City receives \$26,000 in naming rights from Florida Auto Exchange each year.

FY 2015 is the thirteenth year of the fifteen-year agreement. Contributions from the State and Pinellas County are used to pay debt service related to the construction of the Stadium. The agreement with the Blue Jays, and State and County support expire in 2017, while debt service continues through the year 2021.

Department Expenditure Summary

STADIUM ADMINISTRATION

FUND: STADIUM

EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 31,351	\$ 38,848	\$ 35,873	\$ 35,873	-7.7%
Operating Expenditures/Expenses	380,758	350,132	503,228	619,661	43.7%
Capital Outlay	170,815	-	-	-	0.0%
Debt Service	6,258,042	1,002,735	1,001,642	757,059	-0.1%
Transfers	125,000	125,000	-	-	0.0%
TOTAL EXPENDITURES	\$ 6,965,966	\$ 1,516,715	\$ 1,540,743	\$ 1,412,593	1.6%

FY 2014 Goals and Objectives Accomplished

1. Continue to implement Capital Improvements Projects as outlined in the Capital Improvement Projects Plan for both Dunedin Stadium and Englebert Recreation Complex.
Status: All capital projects were completed.
2. Continue to work towards retaining the Toronto Blue Jays in Dunedin for Spring Training/Minor League baseball for an additional 15 to 20 years.
Status: Staff continues to take all appropriate steps to prepare for negotiations with the Toronto Blue Jays in retaining here in Dunedin for the next 25 to 30 years.

FY 2015 Goals and Objectives

1. Continue to implement Capital Improvements Projects as outlined in the Capital Improvement Projects Plan for both Dunedin Stadium and Englebert Recreation Complex.
2. Continue to work towards retaining the Toronto Blue Jays in Dunedin for Spring Training/Minor League baseball for an additional 25 to 30 years.

DUNEDIN STADIUM FUND SUMMARY

	FY2013 ACTUAL	PROJECTED FY2014 BUDGET	ADOPTED FY2015 BUDGET	PLANNED FY2016 BUDGET	VARIANCE FY14 V. FY15 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 237,374	\$ 462,738	\$ 268,664	\$ 145,223	\$ (194,074)	-42%
REVENUES:						
Intergovernmental Revenues - State	\$ 500,004	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	0%
Intergovernmental Revenues - County	297,980	297,980	297,980	297,980	-	0%
Charges for Services	349,907	311,000	343,500	343,500	32,500	10%
Interest/Investments	959	368	963	963	595	162%
Miscellaneous Revenue	11,876	13,293	13,000	13,000	(293)	-2%
Debt Proceeds	5,244,000	-	-	-	-	0%
Transfers	786,604	200,000	261,859	83,237	61,859	31%
TOTAL REVENUES	7,191,330	1,322,641	1,417,302	1,238,680	94,661	7%
TOTAL REVENUES/BEGINNING RESERVES	\$ 7,428,704	\$ 1,785,379	\$ 1,685,966	\$ 1,383,903	\$ (99,413)	-6%
EXPENDITURES:						
Salaries	\$ 23,567	\$ 30,851	\$ 31,745	\$ 31,745	\$ 894	3%
Benefits	7,784	7,997	4,128	4,128	(3,869)	-48%
Operating Expenditures	380,758	350,132	503,228	619,661	153,096	44%
Capital Outlay	170,815	-	-	-	-	0%
Debt Service	6,258,042	1,002,735	1,001,642	757,059	(1,093)	0%
Transfers	125,000	125,000	-	-	(125,000)	-100%
TOTAL EXPENDITURES	6,965,966	1,516,715	1,540,743	1,412,593	24,028	2%
ENDING RESERVES	462,738	268,664	145,223	(28,690)	(123,441)	-46%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 7,428,704	\$ 1,785,379	\$ 1,685,966	\$ 1,383,903	\$ (99,413)	-6%

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STADIUM FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Intergovernmental Revenues</i>							
334.7006	GRANT - FLORIDA	500,004	500,000	500,000	500,000	0	0
337.7001	SPORTS FRANCHISE FEES	297,980	297,980	297,980	297,980	0	0
Intergovernmental Revenues		797,984	797,980	797,980	797,980	0	0
<i>Charges for Services</i>							
347.5103	NAMING RIGHTS	27,455	26,000	26,000	26,000	0	0
347.5151	REVENUE-BLUE JAYS	289,837	260,000	290,000	290,000	30,000	0
347.5933	PARKING FEES	32,615	25,000	27,500	27,500	2,500	0
Charges for Services		349,907	311,000	343,500	343,500	32,500	0
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	546	368	963	963	595	0
361.3000	NET INV FMV CHANGE	413	0	0	0	0	0
369.9027	OTHER MISC REVENUE	12,202	13,293	13,000	13,000	-293	0
369.9699	EQUITY VARIANCE	-326	0	0	0	0	0
Miscellaneous Revenue		12,835	13,661	13,963	13,963	302	0
<i>Other Non-Operating Revenue</i>							
384.0101	STADIUM 2012 A	510,000	0	0	0	0	0
384.0102	STADIUM 2012 B	1,454,000	0	0	0	0	0
384.0112	STADIUM 2012	3,280,000	0	0	0	0	0
Other Non-Operating Revenue		5,244,000	0	0	0	0	0
<i>Transfers</i>							
381.0101	TRFS FROM 001 GEN FUND	366,604	200,000	0	0	-200,000	0
381.0134	TRANS FROM FUND 334	250,000	0	0	0	0	0
381.0136	TRANS FROM FUND 134	0	0	261,859	83,237	261,859	-178,622
381.0152	TRFS FROM 552 SELF INS	170,000	0	0	0	0	0
Transfers		786,604	200,000	261,859	83,237	61,859	-178,622
111 STADIUM FUND	TOTAL	7,191,330	1,322,641	1,417,302	1,238,680	94,661	-178,622

STADIUM FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
<i>Personal Services - Salaries</i>								
1301	OTHER SALARIES & WAGES	863	1,000	1,000	1,000	0	0	
1401	OVERTIME	22,704	29,851	30,745	30,745	894	0	
Personal Services - Salaries		23,567	30,851	31,745	31,745	894	0	
<i>Personal Services - Benefits</i>								
2100	FICA TAXES	1,737	2,360	2,428	2,428	68	0	
2201	RETIREMENT CONTRIBUTIONS	1,558	1,700	1,700	1,700	0	0	
2310	LIFE & HEALTH INSURANCE	4,489	3,937	0	0	-3,937	0	
Personal Services - Benefits		7,784	7,997	4,128	4,128	-3,869	0	
<i>Operating Expenditures/Expenses</i>								
3110	PROFESSIONAL SERVICES	285	51,000	50,000	50,000	-1,000	0	
3405	OTHER CONTRACTUAL SERV	22,605	29,424	32,424	32,424	3,000	0	
3422	REFUSE DISPOSAL	1,766	3,352	3,352	3,352	0	0	
4010	TRAVEL & PER DIEM	884	0	0	0	0	0	
4110	COMMUNICATIONS SERVICES	1,069	1,008	1,008	1,008	0	0	
4580	ISF-INSURANCE	154,553	154,553	259,962	271,895	105,409	11,933	
4610	REPAIR & MAINTENANCE SRVC	190,943	81,166	106,000	210,500	24,834	104,500	
4710	PRINTING & BINDING	0	1,000	1,000	1,000	0	0	
4810	PROMOTIONAL ACTIVITIES	380	2,500	7,500	7,500	5,000	0	
4919	OTHER TAXES	0	18,129	33,482	33,482	15,353	0	
5210	OPERATING SUPPLIES	5,471	5,000	5,500	5,500	500	0	
5219	CUSTODIAL SUPPLIES	2,802	3,000	3,000	3,000	0	0	
Operating Expenditures/Expenses		380,758	350,132	503,228	619,661	153,096	116,433	
<i>Capital Outlay</i>								
6210	BLDG-OFFICE	170,815	0	0	0	0	0	
Capital Outlay		170,815	0	0	0	0	0	
<i>Debt Service</i>								
7101	PRINCIPAL	6,005,841	944,637	957,652	725,501	13,015	-232,151	
7201	INTEREST EXP	107,764	58,098	43,990	31,558	-14,108	-12,432	
7301	COST OF ISSUE/OTHER FEES	144,437	0	0	0	0	0	
Debt Service		6,258,042	1,002,735	1,001,642	757,059	-1,093	-244,583	
<i>Other Uses</i>								
9101	TRF TO 001 FUND (GENERAL)	125,000	125,000	0	0	-125,000	0	
Other Uses		125,000	125,000	0	0	-125,000	0	
STADIUM FUND		TOTAL	6,965,966	1,516,715	1,540,743	1,412,593	24,028	-128,150

IMPACT FEES (CITY TRANSPORTATION / PARKS / FIRE / LAW ENFORCEMENT) FUND SUMMARY

	FY2013 ACTUAL	PROJECTED FY2014 BUDGET	ADOPTED FY2015 BUDGET	PLANNED FY2016 BUDGET	VARIANCE FY14 V. FY15 OVER(UND.)	PERCENT INCR / (DECR.)
BEGINNING RESERVES	\$ 391,154	\$ 190,302	\$ 136,479	\$ 234,821	\$ (53,823)	-28%
REVENUES :						
Interest/Investments	\$ 539	\$ 590	\$ 1,608	\$ 1,608	\$ 1,018	173%
Impact Fees-Transportation	11,632	20,000	69,825	55,825	49,825	249%
Impact Fees-Parks	-	-	-	141,000	-	0%
Impact Fees-Fire	4,028	1,150	15,764	13,064	14,614	1271%
Impact Fees-Police	895	600	6,195	3,695	5,595	933%
Grants	-	-	15,200	-	15,200	0%
TOTAL REVENUES	17,094	22,340	108,592	215,192	86,252	386%
TOTAL REVENUES/BEGINNING RESERVES	\$ 408,248	\$ 212,642	\$ 245,071	\$ 450,013	\$ 32,429	15%
EXPENDITURES :						
Capital Outlay	\$ 13,946	\$ 76,163	\$ 10,250	\$ 10,250	\$ (65,913)	-87%
Transfers	204,000	-	-	-	-	0%
TOTAL EXPENDITURES	217,946	76,163	10,250	10,250	(65,913)	-87%
ENDING RESERVES	190,302	136,479	234,821	439,763	98,342	72%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 408,248	\$ 212,642	\$ 245,071	\$ 450,013	\$ 32,429	15%

LIBRARY COOPERATIVE

Departmental Mission Statement

The mission of the Dunedin Public Library is to provide popular materials, reference services and educational support for children and adults. The Library aims to provide quality public service to the residents of Dunedin and the Pinellas Public Library Cooperative Area.

Current Services Summary

The Dunedin Public Library provides free access to materials, technology and programming to residents of Dunedin and the Pinellas Public Library Cooperative Area. Comprehensive reference services and free quality programming to children, teens and adults are core services to the community. Funding allows for the selection, acquisition, processing and circulation of all types of materials including books, periodicals and audio-visual materials.

Budget Highlights, Service Changes and Proposed Efficiencies

Funding from the Pinellas Public Library through State Aid to Libraries covers the salaries and benefits of a set number of staff members depending on the yearly allocation from the State. Being a member of the Cooperative allows for group pricing on delivery services, Library ILS system (computer catalog), databases and e-materials. In addition, patrons can use any library in the county and utilize the materials at each location.

Department Expenditure Summary

LIBRARY COOPERATIVE		FUND: LIBRARY COOPERATIVE			
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 328,786	\$ 341,649	\$ 319,826	\$ 330,196	-6.4%
Operating Expenditures/Expenses	16	75	16,019	14,104	100.0%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 328,802	\$ 341,724	\$ 335,845	\$ 344,300	-1.7%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Librarian II	1.00	1.00	1.00	0.00
Librarian I	1.00	1.00	1.00	0.00
Administrative Assistant	1.00	1.00	1.00	0.00
Library Assistant II	2.00	2.00	2.00	0.00
<i>Subtotal-Regular FTE's</i>	<i>5.00</i>	<i>5.00</i>	<i>5.00</i>	<i>0.00</i>
Librarian I - (1)	0.50	0.50	0.50	0.00
Library Assistant II - (1)	0.50	0.50	0.50	0.00
Library Assistant I - (1)	0.50	0.00	0.00	-1.00
<i>Subtotal-P/T Employees</i>	<i>1.50</i>	<i>1.00</i>	<i>1.00</i>	<i>-0.33</i>
TOTAL FTE's	6.50	6.00	6.00	-0.08

FY 2014 Goals and Objectives Update

1. **Continue to advocate for additional State Aid monies for Florida libraries.**
 - Attended Library Legislator day to speak with Representatives about State Aid.
 - Visited Legislators throughout the year to inform them of library activities and programs.

FY 2015 Goals and Objectives

1. Advocate for State Aid to Libraries.
2. Collaborate with members of the Cooperative to find efficiencies and group pricing for services offered throughout Pinellas County libraries.

LIBRARY COOP FUND SUMMARY

	FY2013 ACTUAL	PROJECTED FY2014 BUDGET	ADOPTED FY2015 BUDGET	PLANNED FY2016 BUDGET	VARIANCE FY14 V. FY15 OVER(UND.)	PERCENT NCR/ (DECR.)
BEGINNING RESERVES	\$ 26,847	\$ 38,110	\$ 41,816	\$ 56,971	\$ 3,706	10%
REVENUES:						
Pinellas County Library Coop	\$ 339,961	\$ 345,430	\$ 351,000	\$ 351,000	\$ 5,570	2%
Interest/Investments	104	-	-	-	-	0%
TOTAL REVENUES	340,065	345,430	351,000	351,000	5,570	2%
TOTAL REVENUES/BEGINNING RESERVES	\$ 366,912	\$ 383,540	\$ 392,816	\$ 407,971	\$ 9,276	2%
EXPENDITURES:						
Salaries	\$ 248,796	\$ 253,146	\$ 246,584	\$ 253,982	\$ (6,562)	-3%
Benefits	79,990	88,503	73,242	76,214	(15,261)	-17%
Operating Expenditures	16	75	16,019	14,104	15,944	21259%
TOTAL EXPENDITURES	328,802	341,724	335,845	344,300	(5,879)	-2%
ENDING RESERVES	38,110	41,816	56,971	63,671	15,155	36%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 366,912	\$ 383,540	\$ 392,816	\$ 407,971	\$ 9,276	2%

120		LIBRARY COOPERATIVE FUND						
Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
<i>Intergovernmental Revenues</i>								
338.9002	PINELLAS COOP LIBRARY	339,961	345,430	351,000	351,000	5,570	0	
Intergovernmental Revenues		339,961	345,430	351,000	351,000	5,570	0	
<i>Miscellaneous Revenue</i>								
361.1000	INTEREST-INVESTMENTS	88	0	0	0	0	0	
361.3000	NET INV FMV CHANGE	67	0	0	0	0	0	
369.9699	EQUITY VARIANCE	-51	0	0	0	0	0	
Miscellaneous Revenue		104	0	0	0	0	0	
120	LIBRARY COOPERATIVE FUND	TOTAL	340,065	345,430	351,000	351,000	5,570	0

LIBRARY COOPERATIVE FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Personal Services - Salaries</i>							
1201	REG SALARIES AND WAGES	248,796	253,146	246,584	253,982	-6,562	7,398
Personal Services - Salaries		248,796	253,146	246,584	253,982	-6,562	7,398
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	19,811	19,366	18,825	19,430	-541	605
2201	RETIREMENT CONTRIBUTIONS	25,095	24,164	23,439	25,083	-725	1,644
2310	LIFE & HEALTH INSURANCE	31,911	40,950	30,669	31,389	-10,281	720
2480	ISF-WORKERS' COMP	3,173	4,023	309	312	-3,714	3
Personal Services - Benefits		79,990	88,503	73,242	76,214	-15,261	2,972
<i>Operating Expenditures/Expenses</i>							
3115	ISF-INFORMATION TECHNOLOGY	0	0	16,019	14,104	16,019	-1,915
4110	COMMUNICATIONS SERVICES	16	75	0	0	-75	0
Operating Expenditures/Expenses		16	75	16,019	14,104	15,944	-1,915
LIBRARY COOPERATIVE FUND TOTAL		328,802	341,724	335,845	344,300	-5,879	8,455

COUNTY GAS TAX FUND SUMMARY

	FY2013 ACTUAL	PROJECTED FY2014 BUDGET	ADOPTED FY2015 BUDGET	PLANNED FY2016 BUDGET	VARIANCE FY14 V. FY15 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 901,198	\$ 652,549	\$ 667,118	\$ 468,176	\$ 14,569	2%
REVENUES:						
Local Option Fuel Tax	\$ 486,875	\$ 480,560	\$ 493,488	\$ 495,956	\$ 12,928	3%
Interest/Investments	1,777	2,623	945	945	(1,678)	-64%
Transfers	44,116	400,000	-	-	(400,000)	-100%
TOTAL REVENUES	532,768	883,183	494,433	496,901	(388,750)	-44%
TOTAL REVENUES/BEGINNING RESERVES	\$ 1,433,966	\$ 1,535,732	\$ 1,161,551	\$ 965,077	\$ (374,181)	-24%
EXPENDITURES:						
Operating Expenditures	\$ 112,208	\$ 70,875	\$ 228,375	\$ 233,500	\$ 157,500	222%
Capital Outlay	669,209	797,739	465,000	720,000	(332,739)	-42%
TOTAL EXPENDITURES	781,417	868,614	693,375	953,500	(175,239)	-20%
ENDING RESERVES	652,549	667,118	468,176	11,577	(198,942)	-30%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 1,433,966	\$ 1,535,732	\$ 1,161,551	\$ 965,077	\$ (374,181)	-24%

130		COUNTY GAS TAX (SRF)					
Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Franchise Fees</i>							
312.4010	LOCAL OPTION FUEL TAX	486,875	480,560	0	0	-480,560	0
312.4010	LOCAL OPTION FUEL TAX	0	0	493,488	495,956	493,488	2,468
Franchise Fees		486,875	480,560	493,488	495,956	12,928	2,468
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	1,533	2,623	0	0	-2,623	0
361.1000	INTEREST-INVESTMENTS	0	0	945	945	945	0
361.3000	NET INV FMV CHANGE	1,159	0	0	0	0	0
369.9699	EQUITY VARIANCE	-915	0	0	0	0	0
Miscellaneous Revenue		1,777	2,623	945	945	-1,678	0
<i>Transfers</i>							
381.0134	TRANS FROM FUND 334	44,116	400,000	0	0	-400,000	0
Transfers		44,116	400,000	0	0	-400,000	0
130	COUNTY GAS TAX (SRF)	532,768	883,183	494,433	496,901	-388,750	2,468
	TOTAL						

COUNTY GAS TAX (SRF)

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Operating Expenditures/Expenses</i>							
3110	PROFESSIONAL SERVICES	0	0	0	47,250	0	47,250
3405	OTHER CONTRACTUAL SERV	4,912	0	0	0	0	0
4610	REPAIR & MAINTENANCE SRVC	58,560	70,875	138,375	96,250	67,500	-42,125
5230	UNCAPITALIZED EQUIPMENT	498	0	0	0	0	0
5232	UNCAPITALIZED ITEMS-OTHER	38,291	0	50,000	50,000	50,000	0
5310	ROAD MATERIALS & SUPPLIES	9,947	0	40,000	40,000	40,000	0
Operating Expenditures/Expenses		112,208	70,875	228,375	233,500	157,500	5,125
<i>Capital Outlay</i>							
6332	SIDEWALK, CURB, GUTTER, ETC.	666,501	761,739	420,000	420,000	-341,739	0
6336	TRAFFIC CALMING DEVICES	0	0	45,000	300,000	45,000	255,000
6470	OTHER EQUIPMENT	2,708	36,000	0	0	-36,000	0
Capital Outlay		669,209	797,739	465,000	720,000	-332,739	255,000
COUNTY GAS TAX (SRF) TOTAL		781,417	868,614	693,375	953,500	-175,239	260,125

ONE-CENT SALES TAX FUND SUMMARY

	FY2015 ACTUAL	PROJECTED FY2016 BUDGET	ADOPTED FY2015 BUDGET	PLANNED FY2016 BUDGET	VARIANCE FY16 V. FY15 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 1,086,009	\$ 2,250,899	\$ 1,594,166	\$ 604,633	\$ (656,733)	-29%
REVENUES :						
Franchise Fees	\$ 3,013,050	\$ 3,049,206	\$ 3,110,190	\$ 3,172,394	\$ 60,984	2%
Intergovernmental Revenues	-	175,000	-	-	(175,000)	-100%
Interest/Investments	5,188	4,865	5,018	5,018	153	3%
Transfers	28,245	-	-	-	-	0%
TOTAL REVENUES	<u>3,046,483</u>	<u>3,229,071</u>	<u>3,115,208</u>	<u>3,177,412</u>	<u>(113,863)</u>	<u>-4%</u>
TOTAL REVENUES/BEGINNING RESERVES	<u>\$ 4,132,492</u>	<u>\$ 5,479,970</u>	<u>\$ 4,709,374</u>	<u>\$ 3,782,045</u>	<u>\$ (770,596)</u>	<u>-14%</u>
EXPENDITURES :						
Capital Outlay	\$ 701,289	\$ 1,794,603	\$ 2,791,000	\$ 1,982,500	\$ 996,397	56%
Debt Service	721,188	753,066	821,882	815,043	68,816	9%
Transfers	459,116	1,338,135	491,859	248,237	(846,276)	-63%
TOTAL EXPENDITURES	<u>1,881,593</u>	<u>3,885,804</u>	<u>4,104,741</u>	<u>3,045,780</u>	<u>218,937</u>	<u>6%</u>
ENDING RESERVES	<u>2,250,899</u>	<u>1,594,166</u>	<u>604,633</u>	<u>736,265</u>	<u>(989,533)</u>	<u>-62%</u>
TOTAL EXPENDITURES/ENDING RESERVES	<u>\$ 4,132,492</u>	<u>\$ 5,479,970</u>	<u>\$ 4,709,374</u>	<u>\$ 3,782,045</u>	<u>\$ (770,596)</u>	<u>-14%</u>

134

ONE CENT SALES TAX (SRF)

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Franchise Fees</i>							
312.6010	INFRASTRUCTURE SURTAX	3,013,050	3,049,206	0	0	-3,049,206	0
312.6010	INFRASTRUCTURE SURTAX	0	0	3,110,190	3,172,394	3,110,190	62,204
Franchise Fees		3,013,050	3,049,206	3,110,190	3,172,394	60,984	62,204
<i>Intergovernmental Revenues</i>							
334.3904	GRANT-FDOT	0	175,000	0	0	-175,000	0
Intergovernmental Revenues		0	175,000	0	0	-175,000	0
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	4,478	4,865	0	0	-4,865	0
361.1000	INTEREST-INVESTMENTS	0	0	5,018	5,018	5,018	0
361.3000	NET INV FMV CHANGE	3,386	0	0	0	0	0
369.9699	EQUITY VARIANCE	-2,676	0	0	0	0	0
Miscellaneous Revenue		5,188	4,865	5,018	5,018	153	0
<i>Transfers</i>							
381.0154	FACILITIES CIP (554)	28,245	0	0	0	0	0
Transfers		28,245	0	0	0	0	0
134	ONE CENT SALES TAX (SRF) TOTAL	3,046,483	3,229,071	3,115,208	3,177,412	-113,863	62,204

ONE CENT SALES TAX (SRF)

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Capital Outlay</i>							
6201	BLDG-EXTERIOR	0	0	2,146,000	1,000,000	2,146,000	-1,146,000
6301	IMPRVMNTS OTHER THAN BLDG	0	35,000	0	0	-35,000	0
6332	SIDEWALK, CURB, GUTTER, ETC.	287,067	196,492	0	0	-196,492	0
6336	TRAFFIC CALMING DEVICES	202,839	663,673	645,000	982,500	-18,673	337,500
6340	GEN PUBLIC IMPROVEMENT	211,383	899,438	0	0	-899,438	0
Capital Outlay		701,289	1,794,603	2,791,000	1,982,500	996,397	-808,500
<i>Debt Service</i>							
7101	PRINCIPAL	435,000	450,000	539,000	551,000	89,000	12,000
7201	INTEREST EXP	286,188	303,066	282,882	264,043	-20,184	-18,839
Debt Service		721,188	753,066	821,882	815,043	68,816	-6,839
<i>Other Uses</i>							
9111	TRF TO 111 FUND (STADIUM)	250,000	0	261,859	83,237	261,859	-178,622
9130	TRF TO 330 FUND (CO GAS)	44,116	400,000	0	0	-400,000	0
9132	TRF TO 332 PKS REC CIP	165,000	165,000	165,000	165,000	0	0
9133	TRF TO 333 FUND (CIF)	0	146,635	0	0	-146,635	0
9142	TRF TO 442 FUND (MARINA)	0	30,500	0	0	-30,500	0
9154	TRF TO 554 FD (FACIL CIP)	0	500,000	65,000	0	-435,000	-65,000
9160	TRF TO 660 FUND (CRA)	0	96,000	0	0	-96,000	0
Other Uses		459,116	1,338,135	491,859	248,237	-846,276	-243,622
ONE CENT SALES TAX (SRF) TOTAL		1,881,593	3,885,804	4,104,741	3,045,780	218,937	-1,058,961

COMMUNITY REDEVELOPMENT AGENCY (CRA)

Departmental Mission Statement

The Community Redevelopment Agency (CRA) is responsible for revitalizing the 217-acre downtown area. The vision is to preserve and enhance Downtown Dunedin’s friendly, quaint and walkable coastal atmosphere while expanding live, work and play opportunities, and promoting sustainable redevelopment through public/private partnerships.

Current Services Summary

The CRA seeks to revitalize blighted areas and promote economic development by fostering private investment, making public improvements, beautifying areas, providing downtown parking, building the tax base and creating jobs.

Budget Highlights, Service Changes, and Proposed Efficiencies

The estimated TIF revenue for the CRA in FY 2015 is approximately \$443,874, representing an increase of 13.5% above FY 2014 levels. As CRA funds for capital projects are limited until new revenue begins from redevelopment, the CRA will be concentrating on planning and promoting downtown. With the fiscal challenges of FY 2015, many efforts will occur to streamline this budget and still allow for support of downtown activities and events. The CRA has focused on promoting new redevelopment and expanding parking opportunities. A parking structure capital item is included for FY2015 and beyond.

Department Expenditure Summary

COMMUNITY REDEVELOPMENT AGENCY (CRA)

FUND: CRA

	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
EXPENDITURES:					
Salaries & Benefits	\$ 213,130	\$ 237,261	\$ 170,665	\$ 176,141	-28.1%
Operating Expenditures/Expenses	185,787	206,126	190,687	203,519	-7.5%
Capital Outlay	313,472	288,935	226,357	80,000	-21.7%
Grants and Aid	19,395	51,605	50,000	45,000	-3.1%
Transfers	85,000	34,900	9,400	9,400	-73.1%
TOTAL EXPENDITURES	\$ 816,784	\$ 818,827	\$ 647,109	\$ 514,060	-21.0%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Director of Economic & Housing Development	0.50	0.75	0.75	0.50
Planning & Economic Development Program Coordinator	0.50	0.50	0.50	0.00
Parks Service Worker III	1.00	0.00	0.00	-1.00
Parks Service Worker I	1.00	0.00	0.00	-1.00
<i>Subtotal-Regular FTE's</i>	<i>3.00</i>	<i>1.25</i>	<i>1.25</i>	<i>-0.58</i>
Special Projects Coordinator - (1)	0.72	0.72	0.72	0.00
Parks Service Worker I - (1)	0.98	0.00	0.00	(1.00)
<i>Subtotal-Variable/On-Demand Employees</i>	<i>1.70</i>	<i>0.72</i>	<i>0.72</i>	<i>(0.58)</i>
TOTAL FTE's	4.70	1.97	1.97	(0.58)

FY 2014 Goals and Objectives Update

1. Completion of the Development Agreement and Purchase Sale/Lease contract with PizzutiCompanies for the Gateway property.
Status: Completed. Development Agreement and Purchase Sale/Lease contract approved.

2. Completion of the Main Street to Marina promenade improvements.
Status: Completed. Promenade improvements complete and well used by public.
3. Repair of downtown Marina transient slips.
Status: Completed.
4. Construct North Douglas streetscape improvements.
Status: Project designed and work to begin mid-May to avoid high season.
5. Work towards securing additional downtown parking.
Status: Vacant land parcels at 510 Main Street and 362 Scotland Street were secured through leases providing approximately 70 additional downtown parking spaces.

FY 2015 Goals and Objectives

1. Completion of streetscaping on Huntley Avenue and Monroe Street.
2. Redevelopment of 200 Main Street.
3. Develop a parking strategy action plan.
4. Provide additional parking.
5. Facilitate development of Gateway property.

COMMUNITY REDEVELOPMENT AGENCY FUND SUMMARY

	FY2013 ACTUAL	PROJECTED FY2014 BUDGET	ADOPTED FY2015 BUDGET	PLANNED FY2016 BUDGET	VARIANCE FY14 V. FY15 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 829,508	\$ 481,172	\$ 210,765	\$ 57,146	\$ (270,407)	-56%
REVENUES:						
Ad Valorem-Tax Increment	\$ 363,727	\$ 391,237	\$ 443,874	\$ 473,837	\$ 52,637	13%
Interest/Investments	2,410	2,849	781	781	(2,068)	-73%
Miscellaneous Revenue	88,801	58,334	48,835	48,835	(9,499)	-16%
Transfers	13,510	96,000	-	-	(96,000)	-100%
TOTAL REVENUES	468,448	548,420	493,490	523,453	(54,930)	-10%
TOTAL REVENUES / BEGINNING RESERVES	\$ 1,297,956	\$ 1,029,592	\$ 704,255	\$ 580,599	\$ (325,337)	-32%
EXPENDITURES:						
Salaries	\$ 168,370	\$ 189,353	\$ 134,455	\$ 140,338	\$ (54,898)	-29%
Benefits	44,760	47,908	36,210	35,803	(11,698)	-24%
Operating Expenditures	185,787	206,126	190,687	203,519	(15,439)	-7%
Capital Outlay	313,472	288,935	226,357	80,000	(62,578)	-22%
Grants and Aid	19,395	51,605	50,000	45,000	(1,605)	-3%
Transfers	85,000	34,900	9,400	9,400	(25,500)	-73%
TOTAL EXPENDITURES	816,784	818,827	647,109	514,060	(171,718)	-21%
ENDING RESERVES	481,172	210,765	57,146	66,539	(153,619)	-73%
TOTAL EXPENDITURES / ENDING RESERVES	\$ 1,297,956	\$ 1,029,592	\$ 704,255	\$ 580,599	\$ (325,337)	-32%

660		CRA FUND					
Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Ad Valorem Taxes</i>							
311.1030	AD VALOREM-TAX INCREMENT	363,727	391,237	443,874	473,837	52,637	29,963
Ad Valorem Taxes		363,727	391,237	443,874	473,837	52,637	29,963
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	1,372	2,849	781	781	-2,068	0
361.3000	NET INV FMV CHANGE	1,038	0	0	0	0	0
362.1110	BREWERY PARKING LEASE	0	0	2,000	2,000	2,000	0
362.1902	RENTS-MISCELLANEOUS	2,000	0	0	0	0	0
369.9027	OTHER MISC REVENUE	55,415	58,334	46,835	46,835	-11,499	0
369.9699	EQUITY VARIANCE	-823	0	0	0	0	0
369.9900	OTHER MISC	32,209	0	0	0	0	0
Miscellaneous Revenue		91,211	61,183	49,616	49,616	-11,567	0
<i>Transfers</i>							
381.0132	TRANS FROM FUND 332	6,755	0	0	0	0	0
381.0134	TRANS FROM FUND 334	0	96,000	0	0	-96,000	0
381.0154	FACILITIES CIP (554)	6,755	0	0	0	0	0
Transfers		13,510	96,000	0	0	-96,000	0
660	CRA FUND						
TOTAL		468,448	548,420	493,490	523,453	-54,930	29,963

CRA FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Personal Services - Salaries</i>							
1101	EXECUTIVE SALARIES	58,918	58,053	88,825	91,490	30,772	2,665
1201	REG SALARIES AND WAGES	71,779	81,627	23,930	24,648	-57,697	718
1301	OTHER SALARIES & WAGES	34,184	47,173	21,700	21,700	-25,473	0
1401	OVERTIME	3,489	2,500	0	2,500	-2,500	2,500
Personal Services - Salaries		168,370	189,353	134,455	140,338	-54,898	5,883
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	12,116	14,486	10,164	10,736	-4,322	572
2201	RETIREMENT CONTRIBUTIONS	11,793	17,395	20,835	19,758	3,440	-1,077
2310	LIFE & HEALTH INSURANCE	18,165	13,341	3,417	3,497	-9,924	80
2480	ISF-WORKERS' COMP	2,686	2,686	1,794	1,812	-892	18
Personal Services - Benefits		44,760	47,908	36,210	35,803	-11,698	-407
<i>Operating Expenditures/Expenses</i>							
3110	PROFESSIONAL SERVICES	15,109	0	39,000	19,500	39,000	-19,500
3115	ISF-INFORMATION TECHNOLOGY	0	0	1,991	1,931	1,991	-60
3130	SUBSTANCE ABUSE TEST-WC	60	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	40,468	64,900	23,643	55,500	-41,257	31,857
3422	REFUSE DISPOSAL	609	0	0	0	0	0
3481	ISF-BUILDING MAINTENANCE	1,192	0	0	0	0	0
4010	TRAVEL & PER DIEM	262	1,950	1,500	1,500	-450	0
4110	COMMUNICATIONS SERVICES	76	100	100	100	0	0
4130	POSTAGE, FREIGHT, SHIPPING	463	500	500	600	0	100
4310	ELECTRICITY	527	1,076	693	728	-383	35
4330	WATER, SEWER, SOLID WASTE	15,340	3,624	3,206	3,206	-418	0
4410	RENT/LEASE-EQUIPMENT	45,765	70,813	78,725	78,725	7,912	0
4580	ISF-INSURANCE	6,705	6,705	0	0	-6,705	0
4610	REPAIR & MAINTENANCE SRVC	12,183	5,865	5,865	5,865	0	0
4680	ISF-CUSTODIAL SERVICES	0	2,903	924	924	-1,979	0
4710	PRINTING & BINDING	269	1,000	1,000	1,050	0	50
4810	PROMOTIONAL ACTIVITIES	14,486	12,400	3,000	3,000	-9,400	0
4910	OTHER CURRENT CHARGES	511	1,500	1,500	1,500	0	0
5110	OFFICE SUPPLIES	2,018	2,200	2,000	2,000	-200	0
5120	COMPUTER	47	200	200	200	0	0
5210	OPERATING SUPPLIES	18,243	17,500	17,500	17,850	0	350
5222	UNIFORM CLEANING/EXPENSE	1,152	1,550	0	0	-1,550	0
5230	UNCAPITALIZED EQUIPMENT	9,029	10,000	8,000	8,000	-2,000	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	1,273	1,340	1,340	1,340	0	0
Operating Expenditures/Expenses		185,787	206,126	190,687	203,519	-15,439	12,832
<i>Capital Outlay</i>							
6301	IMPRVMNTS OTHER THAN BLDG	1,922	267,243	50,000	80,000	-217,243	30,000
6332	SIDEWALK, CURB, GUTTER, ETC.	210,894	0	0	0	0	0
6333	PARKING AREAS	99,445	21,692	176,357	0	154,665	-176,357
6470	OTHER EQUIPMENT	1,211	0	0	0	0	0
Capital Outlay		313,472	288,935	226,357	80,000	-62,578	-146,357
<i>Grants and Aid</i>							
8201	AIDS TO PRIVATE ORGANIZATIONS	19,395	51,605	10,000	5,000	-41,605	-5,000
8301	OTHER GRANTS AND AIDS	0	0	40,000	40,000	40,000	0
Grants and Aid		19,395	51,605	50,000	45,000	-1,605	-5,000
<i>Other Uses</i>							
9101	TRF TO 001 FUND (GENERAL)	0	34,900	9,400	9,400	-25,500	0
9114	TRF TO 114 FUND (DHS)	25,000	0	0	0	0	0
9132	TRF TO 332 PKS REC CIP	15,000	0	0	0	0	0

CRA FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Other Uses</i>							
9142	TRF TO 442 FUND (MARINA)	45,000	0	0	0	0	0
	Other Uses	85,000	34,900	9,400	9,400	-25,500	0
CRA FUND	TOTAL	816,784	818,827	647,109	514,060	-171,718	-133,049

CAPITAL IMPROVEMENT FUNDS

PARKS & RECREATION CAPITAL FUND

The Parks & Receptions Capital Improvement fund is a special revenue fund used to account for the renewal and replacement of recreation and parks equipment. The funding sources for this fund include grants and donations, and transfers from the General Fund.

CAPITAL IMPROVEMENT FUND

The Capital Improvement fund is a special revenue fund used to account for the acquisition of significant equipment items. These acquisitions are funded primarily by transfers from other funds. Nominal equipment acquisitions are accounted for in departmental budgets.

PARKS & RECREATION CAPITAL PROJECTS FUND SUMMARY

	FY2013 ACTUAL	PROJECTED FY2014 BUDGET	ADOPTED FY2015 BUDGET	PLANNED FY2016 BUDGET	VARIANCE FY14 V. FY15 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 141,770	\$ 69,111	\$ 707	\$ 30,202	\$ (68,404)	-99%
REVENUES:						
Grants	\$ 105,041	\$ -	\$ -	\$ -	\$ -	0%
Interest/Investments	395	670	495	495	(175)	-26%
Miscellaneous Revenue	242,867	33,000	33,000	33,000	-	0%
Transfers	198,000	232,000	165,000	165,000	(67,000)	-29%
TOTAL REVENUES	<u>546,303</u>	<u>265,670</u>	<u>198,495</u>	<u>198,495</u>	<u>(67,175)</u>	<u>-25%</u>
TOTAL REVENUES/BEGINNING RESERVES	<u>\$ 688,073</u>	<u>\$ 334,781</u>	<u>\$ 199,202</u>	<u>\$ 228,697</u>	<u>\$ (135,579)</u>	<u>-40%</u>
EXPENDITURES:						
Operating Expenditures	\$ 38,286	\$ 102,727	\$ -	\$ -	\$ (102,727)	-100%
Capital Outlay	573,921	231,347	169,000	173,000	(62,347)	-27%
Transfers	6,755	-	-	-	-	0%
TOTAL EXPENDITURES	<u>618,962</u>	<u>334,074</u>	<u>169,000</u>	<u>173,000</u>	<u>(165,074)</u>	<u>-49%</u>
ENDING RESERVES	<u>69,111</u>	<u>707</u>	<u>30,202</u>	<u>55,697</u>	<u>29,495</u>	<u>4172%</u>
TOTAL EXPENDITURES/ENDING RESERVES	<u>\$ 688,073</u>	<u>\$ 334,781</u>	<u>\$ 199,202</u>	<u>\$ 228,697</u>	<u>\$ (135,579)</u>	<u>-40%</u>

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Intergovernmental Revenues</i>							
334.7006	GRANT - FLORIDA	105,041	0	0	0	0	0
Intergovernmental Revenues		105,041	0	0	0	0	0
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	225	670	495	495	-175	0
361.3000	NET INV FMV CHANGE	170	0	0	0	0	0
362.1109	WEAVER PROPERTY	6,000	6,000	6,000	6,000	0	0
366.9001	OTHER CONTRIB/DONATIONS	200,000	0	0	0	0	0
366.9002	WEAVER PARK MAINT-COKE CO	27,000	27,000	27,000	27,000	0	0
366.9004	KIWANIS CLUB	10,000	0	0	0	0	0
369.9699	EQUITY VARIANCE	-133	0	0	0	0	0
Miscellaneous Revenue		243,262	33,670	33,495	33,495	-175	0
<i>Transfers</i>							
381.0101	TRFS FROM 001 GEN FUND	0	55,000	0	0	-55,000	0
381.0134	TRANS FROM FUND 334	165,000	165,000	0	0	-165,000	0
381.0136	TRANS FROM FUND 134	0	0	165,000	165,000	165,000	0
381.0152	TRFS FROM 552 SELF INS	18,000	12,000	0	0	-12,000	0
381.0160	TRANS FROM 660 CRA	15,000	0	0	0	0	0
Transfers		198,000	232,000	165,000	165,000	-67,000	0
332	PARKS & REC CAPITAL PROJECTS FUND	546,303	265,670	198,495	198,495	-67,175	0
	TOTAL						

PARKS & REC CAPITAL PROJECTS FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Operating Expenditures/Expenses</i>							
4610	REPAIR & MAINTENANCE SRVC	32,811	69,261	0	0	-69,261	0
5210	OPERATING SUPPLIES	0	8,033	0	0	-8,033	0
5230	UNCAPITALIZED EQUIPMENT	5,475	25,433	0	0	-25,433	0
Operating Expenditures/Expenses		38,286	102,727	0	0	-102,727	0
<i>Capital Outlay</i>							
6213	BLDG-PARKS & RECREATION	78,223	77,000	0	0	-77,000	0
6314	ATHLETIC FIELDS & PARK	483,252	116,481	149,000	118,000	32,519	-31,000
6317	SWIMMING POOL	0	0	20,000	0	20,000	-20,000
6332	SIDEWALK, CURB, GUTTER, ETC.	12,446	0	0	0	0	0
6470	OTHER EQUIPMENT	0	37,866	0	55,000	-37,866	55,000
Capital Outlay		573,921	231,347	169,000	173,000	-62,347	4,000
<i>Other Uses</i>							
9160	TRF TO 660 FUND (CRA)	6,755	0	0	0	0	0
Other Uses		6,755	0	0	0	0	0
PARKS & REC CAPITAL PROJECTS FUND		618,962	334,074	169,000	173,000	-165,074	4,000
TOTAL		618,962	334,074	169,000	173,000	-165,074	4,000

CAPITAL IMPROVEMENT FUND SUMMARY

	FY2013 ACTUAL	PROJECTED FY2014 BUDGET	ADOPTED FY2015 BUDGET	PLANNED FY2016 BUDGET	VARIANCE FY14 V. FY15 OVER (UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 341,875	\$ 164,618	\$ -	\$ -	\$ (164,618)	-100%
REVENUES:						
Interest/Investments	\$ 437	\$ 855	\$ -	\$ -	\$ (855)	-100%
Transfers	80,000	310,999	-	-	(310,999)	-100%
TOTAL REVENUES	<u>80,437</u>	<u>311,854</u>	<u>-</u>	<u>-</u>	<u>(311,854)</u>	<u>-100%</u>
TOTAL REVENUES/BEGINNING RESERVES	<u>\$ 422,312</u>	<u>\$ 476,472</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (476,472)</u>	<u>-100%</u>
EXPENDITURES:						
Operating Expenditures	\$ 33,933	\$ 11,000	\$ -	\$ -	\$ (11,000)	-100%
Capital Outlay	223,761	459,461	-	-	(459,461)	-100%
Transfers	-	6,011	-	-	(6,011)	-100%
TOTAL EXPENDITURES	<u>257,694</u>	<u>476,472</u>	<u>-</u>	<u>-</u>	<u>(476,472)</u>	<u>-100%</u>
ENDING RESERVES	<u>164,618</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
TOTAL EXPENDITURES/ENDING RESERVES	<u>\$ 422,312</u>	<u>\$ 476,472</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (476,472)</u>	<u>-100%</u>

Note: This fund was used primarily for Information Technology capital. Capital from this fund will now be shown in Fund 557, Information Technology Services - Internal Service Fund. The fund is being created to better account for, and plan for, technology replacement and services. Fees are charged to all departments based on the number of computers serviced.

333		CAPITAL IMPROVEMENT FUND					
Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	377	855	0	0	-855	0
361.3000	NET INV FMV CHANGE	285	0	0	0	0	0
369.9699	EQUITY VARIANCE	-225	0	0	0	0	0
Miscellaneous Revenue		437	855	0	0	-855	0
<i>Transfers</i>							
381.0101	TRFS FROM 001 GEN FUND	80,000	0	0	0	0	0
381.0134	TRANS FROM FUND 334	0	146,635	0	0	-146,635	0
381.0140	TRANS FROM FUND 440	0	33,668	0	0	-33,668	0
381.0141	TRANS FROM FUND 441	0	114,848	0	0	-114,848	0
381.0143	TRANS FROM FUND 443	0	15,848	0	0	-15,848	0
Transfers		80,000	310,999	0	0	-310,999	0
333	CAPITAL IMPROVEMENT FUND	80,437	311,854	0	0	-311,854	0
	TOTAL						

CAPITAL IMPROVEMENT FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Operating Expenditures/Expenses</i>							
4010	TRAVEL & PER DIEM	10,000	11,000	0	0	-11,000	0
5230	UNCAPITALIZED EQUIPMENT	23,933	0	0	0	0	0
Operating Expenditures/Expenses		33,933	11,000	0	0	-11,000	0
<i>Capital Outlay</i>							
6417	EQUIPMENT	100,969	348,967	0	0	-348,967	0
6450	COMMUNICATION EQUIPMENT	122,792	110,494	0	0	-110,494	0
Capital Outlay		223,761	459,461	0	0	-459,461	0
<i>Other Uses</i>							
9101	TRF TO 001 FUND (GENERAL)	0	6,011	0	0	-6,011	0
Other Uses		0	6,011	0	0	-6,011	0
CAPITAL IMPROVEMENT FUND	TOTAL	257,694	476,472	0	0	-476,472	0



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ENTERPRISE FUNDS

SOLID WASTE FUND

The Solid Waste Fund is an enterprise fund used to account for the provision of solid waste services to the residents of the City and some County residents.

WATER/WASTEWATER UTILITY FUND

The Water/Wastewater Utility Fund is an enterprise fund and accounts for the provision of water and sewer services to residents of the City, and some County residents.

WATER & WASTEWATER IMPACT FEE FUNDS

The Water Impact Fee Fund and the Wastewater Impact Fee Fund are used to segregate and account for funds received to provide the additional infrastructure required for new development. These impact fee funds are included in the Water/Wastewater Fund for financial reporting purposes.

MARINA FUND

The Marina Fund is an enterprise fund used to account for the financing, operation and maintenance of the City marina and the associated real property.

STORMWATER FUND

The Stormwater Fund is an enterprise fund used to account for the provision of services for the collection, storage, treatment and conveyance of Stormwater for the benefit of all developed property within the City.

STIRLING LINKS GOLF COURSE FUND

The Stirling Links Golf Course fund is an enterprise fund. The course is managed by an outside firm, Billy Caspar Golf. The fund is used to account for receipts and disbursements to and from the City.

SOLID WASTE FUND SUMMARY

	FY2013 ACTUAL	PROJECTED FY2014 BUDGET	ADOPTED FY2015 BUDGET	PLANNED FY2016 BUDGET	VARIANCE FY15 V. FY14 OVER (UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 1,497,457	\$ 663,842	\$ 646,101	\$ 485,517	\$ (17,741)	-3%
REVENUES :						
Intergovernmental Revenues	\$ 10,086	\$ -	\$ -	\$ -	\$ -	0%
Charges for Services	4,693,806	4,642,000	4,689,800	4,859,290	47,800	1%
Fines and Forfeitures	-	-	32,818	32,818	32,818	0%
Miscellaneous Revenue	25,166	22,300	19,704	19,704	(2,596)	-12%
Transfers	-	520,000	598,300	-	78,300	15%
TOTAL REVENUES	4,729,058	5,184,300	5,340,622	4,911,812	156,322	3%
TOTAL REVENUES/BEGINNING RESERVES	\$ 6,226,515	\$ 5,848,142	\$ 5,986,723	\$ 5,397,329	\$ 138,581	2%
EXPENDITURES :						
Salaries	\$ 948,773	\$ 1,044,306	\$ 940,956	\$ 939,325	\$ (103,350)	-10%
Benefits	383,665	369,155	385,654	379,854	16,499	4%
Operating Expenditures/Expenses	4,165,205	3,684,912	3,559,596	3,345,961	(125,316)	-3%
Capital Outlay	18,230	70,000	95,000	10,000	25,000	36%
Transfers	46,800	33,668	520,000	-	486,332	1444%
TOTAL EXPENDITURES	5,562,673	5,202,041	5,501,206	4,675,140	299,165	6%
ENDING RESERVES	663,842	646,101	485,517	722,189	(160,584)	-25%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 6,226,515	\$ 5,848,142	\$ 5,986,723	\$ 5,397,329	\$ 138,581	2%

PUBLIC WORKS – SOLID WASTE

Departmental Mission Statement

To provide an array of solid waste services to the community in a way that is both cost effective and environmentally sustainable for the ongoing protection of public health and community aesthetics.

Current Services Summary

The Solid Waste Division services approximately 13,000 accounts in and around the City, including nearby unincorporated enclaves. Starting on January 5, 2015, residential trash is collected once per week, utilizing 90-gallon carts serviced by four (4) automated side-load routes. Bulk/yard waste is collected by two (2) rear-load routes, servicing the same residential areas, once each week. Residential curbside recycling is collected once each week, utilizing 65-gallon carts serviced by a private contractor, and Class I Commercial waste is collected as needed using commercial front-load and roll-off vehicles and containers. The division also manages two drop-off convenience centers for disposal of commingled recyclables, including drop containers for cooking grease, used clothing, and free processed mulch.

Administration/Inspections:

General administrative duties, code enforcement, inspections, compilation of state/County reports, resolve customer service problems.

Residential Collection:

Residential solid waste is collected and disposed of twice weekly by seven automated side load routes and once weekly by two manual rear-load routes. Automated curbside recycling and manual yard debris is collected concurrently with municipal collections. White goods, bulk items, and large piles of yard debris are collected separately using a claw type truck; refrigerants (Freon) are recovered and recycled per environmental regulations; E-waste (electronics) is collected separately, diverted from the household waste stream, and properly disposed of for a fee. Dead animal collection from City streets is on call 24 hours through the Sheriff's Office.

Commercial Containers & Special Collection:

Municipal solid waste from commercial container customers is collected and disposed of using front-end trucks and three routes. Services are provided on a six-day schedule with special services at an additional charge. The division's containers are to be maintained in excellent condition; refurbishment includes new lids, paint and bottoms as needed. Timely refurbishment eliminates the need for new replacement containers. Commercial and multifamily recycling can be provided to customers by option through a private contractor. On-call temporary containers and specialized claw truck collections are also provided to area businesses and residents for oversized volumes, remodeling & demolition projects.

Budget Highlights, Service Changes and Proposed Efficiencies

The Department's Adopted FY 2015 budget totals \$5.5 million including the following major expense categories:

- Beginning January of 2015, the City will move to once per week residential garbage pickup. The FY 2015 budget reflects this change.

- Regular salaries, overtime, and employee benefits accounts for \$1.3 million, or 24 percent of total FY 2015 budget.
- Waste disposal accounts for \$1.15 million, or 21 percent of total FY 2015 budget.
- Fleet Division: trucks, fuel, and replacement expenses accounts for \$1.38 million, or 25 percent of total FY 2015 budget.

Department Expenditure Summary

SOLID WASTE ADMINISTRATION

FUND: SOLID WASTE

EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 215,412	\$ 238,147	\$ 329,128	\$ 330,771	38.2%
Operating Expenditures/Expenses	809,765	893,835	879,714	865,284	-1.6%
Transfers	-	33,668	520,000	-	0.0%
TOTAL EXPENDITURES	\$ 1,025,177	\$ 1,165,650	\$ 1,728,842	\$ 1,196,055	48.3%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Division Director of Solid Waste	1.00	1.00	1.00	0.00
Sustainability Coordinator	1.00	1.00	1.00	0.00
Foreman I/Dispatcher	1.00	1.00	1.00	0.00
Administrative Assistant	1.00	1.00	1.00	0.00
Foreman III	0.00	1.00	1.00	0.00
TOTAL FTE's	4.00	5.00	5.00	0.25

RESIDENTIAL COLLECTION

FUND: SOLID WASTE

EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 854,176	\$ 907,932	\$ 640,047	\$ 626,720	-29.5%
Operating Expenditures/Expenses	1,739,646	1,807,377	1,624,558	1,402,469	-10.1%
Capital Outlay	-	-	50,000	-	100.0%
TOTAL EXPENDITURES	\$ 2,593,822	\$ 2,715,309	\$ 2,314,605	\$ 2,029,189	-14.8%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Foreman III	1.00	0.00	0.00	0.00
Solid Waste Driver/Loader	14.00	10.00	10.00	-0.29
TOTAL FTE's	15.00	10.00	10.00	-0.33

COMMERCIAL COLLECTION

FUND: SOLID WASTE

	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
EXPENDITURES:					
Salaries & Benefits	\$ 266,529	\$ 267,382	\$ 357,435	\$ 361,688	33.7%
Operating Expenditures/Expenses	911,113	962,088	1,055,324	1,078,208	9.7%
Capital Outlay	-	-	45,000	10,000	100.0%
TOTAL EXPENDITURES	\$ 1,177,642	\$ 1,229,470	\$ 1,457,759	\$ 1,449,896	18.6%

	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
POSITION TITLES:				
Solid Waste Driver/Loader	5.00	6.00	6.00	0.20
TOTAL FTE's	5.00	6.00	6.00	0.20

FY 2014 Goals and Objectives

1. Secure Pinellas County Recycling Grant to support Dunedin's recycling program and its commitment to Green Local Government initiatives and the environment.
Status: Completed and received \$27,000 grant
2. Continuation of the Solid Waste system plus conduct a Division wide rate study to identify the feasibility of tiered rate structure based on adjustable trash can sizes, plus improve the economic efficiency of various system services including, but not limited to, 1 x – 1 x – 1 x collection system.
Status: Starts January 5, 2014
3. Continually monitor and evaluate cost effectiveness, as well as efficient and accountable business practices.
Status: On-going
4. Promote a professional outreach program that utilizes Dunedin TV and the City website for Public Service Announcements that support waste reductions, recycling programs, and all available services.
Status: On-going
5. Seek FGBC Platinum Certification level
Status: Completed and achieved FGBC Platinum Certification Level in 2014

FY 2015 Goals and Objectives

1. Secure Pinellas County Recycling Grant to support Dunedin's recycling program and its commitment to Green Local Government initiatives and the environment.
2. Continuation of the Solid Waste system analysis to identify and improve the economic efficiency of various system services including, but not limited to, seeking alternative fuel use for Solid Waste fleet.
3. Continually monitor and evaluate cost effectiveness, as well as efficient and accountable business practices.
4. Promote a professional outreach program that utilizes Dunedin TV and the City website for Public Service Announcements that support waste reductions, recycling programs, and all available services.

440		SOLID WASTE FUND					
Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Intergovernmental Revenues</i>							
331.5010	FEMA	10,086	0	0	0	0	0
Intergovernmental Revenues		10,086	0	0	0	0	0
<i>Charges for Services</i>							
343.4002	SOLID WASTE COLLECTION	4,646,093	4,605,000	4,652,800	4,822,290	47,800	169,490
343.4120	LOT MOWING	-2,889	0	0	0	0	0
343.4146	25% SURCHARGES	3,231	10,000	10,000	10,000	0	0
343.4202	CURBSIDE RECYCLING	5,802	0	0	0	0	0
343.4203	PCBCC GRANT	27,154	27,000	27,000	27,000	0	0
343.6010	BAD DEBT ADJ	14,415	0	0	0	0	0
Charges for Services		4,693,806	4,642,000	4,689,800	4,859,290	47,800	169,490
<i>Fines and Forfeitures</i>							
354.1074	LATE PAYMENT PENALTY FEES	0	0	32,818	32,818	32,818	0
Fines and Forfeitures		0	0	32,818	32,818	32,818	0
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	594	5,600	3,004	3,004	-2,596	0
361.3000	NET INV FMV CHANGE	449	0	0	0	0	0
361.4002	INT-SPECIAL ASSESSMENTS	0	1,450	1,450	1,450	0	0
364.4130	GAIN(LOSS) ON F/A SALES	3,640	0	0	0	0	0
365.9027	SALES RECYL BIN MATERIAL	20,648	15,000	15,000	15,000	0	0
369.9026	VENDING	192	250	250	250	0	0
369.9699	EQUITY VARIANCE	-354	0	0	0	0	0
369.9900	OTHER MISC	-3	0	0	0	0	0
Miscellaneous Revenue		25,166	22,300	19,704	19,704	-2,596	0
<i>Transfers</i>							
381.0143	TRANS FROM FUND 443	0	0	598,300	0	598,300	-598,300
381.0641	LOAN FROM 441 (WATER/WW)	0	520,000	0	0	-520,000	0
Transfers		0	520,000	598,300	0	78,300	-598,300
440	SOLID WASTE FUND	4,729,058	5,184,300	5,340,622	4,911,812	156,322	-428,810
	TOTAL						

SOLID WASTE FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Personal Services - Salaries</i>							
1201	REG SALARIES AND WAGES	876,372	967,198	840,963	866,192	-126,235	25,229
1301	OTHER SALARIES & WAGES	0	0	23,100	0	23,100	-23,100
1401	OVERTIME	71,401	76,808	76,893	73,133	85	-3,760
1501	SPECIAL PAY	1,000	0	0	0	0	0
1530	UNIFORM ALLOWANCE	0	300	0	0	-300	0
Personal Services - Salaries		948,773	1,044,306	940,956	939,325	-103,350	-1,631
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	67,605	79,890	71,983	71,859	-7,907	-124
2201	RETIREMENT CONTRIBUTIONS	91,605	85,243	75,582	64,869	-9,661	-10,713
2203	OPEB	1,712	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	197,373	178,652	197,201	201,830	18,549	4,629
2480	ISF-WORKERS' COMP	25,370	25,370	40,888	41,296	15,518	408
Personal Services - Benefits		383,665	369,155	385,654	379,854	16,499	-5,800
<i>Operating Expenditures/Expenses</i>							
3110	PROFESSIONAL SERVICES	7,640	25,000	0	0	-25,000	0
3115	ISF-INFORMATION TECHNOLOGY	0	0	13,065	11,709	13,065	-1,356
3130	SUBSTANCE ABUSE TEST-WC	30	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	304,536	319,525	314,240	330,445	-5,285	16,205
3421	REFUSE DISPOSAL - RESID.	1,128,811	1,154,960	1,154,960	1,154,960	0	0
3481	ISF-BUILDING MAINTENANCE	10,131	10,131	8,971	8,971	-1,160	0
3710	ADMIN COSTS-GENERAL FUND	359,517	359,517	382,959	348,859	23,442	-34,100
3720	ADMIN COSTS-UTILITY BILLING	122,582	153,397	131,749	135,579	-21,648	3,830
4010	TRAVEL & PER DIEM	4,558	7,500	7,500	7,500	0	0
4110	COMMUNICATIONS SERVICES	12,589	14,550	22,925	22,336	8,375	-589
4130	POSTAGE, FREIGHT, SHIPPING	1,553	500	0	500	-500	500
4310	ELECTRICITY	7,920	7,293	7,665	8,048	372	383
4320	GAS	491	580	580	580	0	0
4330	WATER, SEWER, SOLID WASTE	1,474	3,140	3,830	3,830	690	0
4410	RENT/LEASE-EQUIPMENT	4,975	5,500	6,020	5,500	520	-520
4430	VEHICLES RENTALS	0	12,800	12,800	12,800	0	0
4480	ISF-VEHICLES	1,379,035	1,371,817	1,376,356	1,166,399	4,539	-209,957
4580	ISF-INSURANCE	106,288	98,071	7,262	7,595	-90,809	333
4610	REPAIR & MAINTENANCE SRVC	16,775	15,600	15,600	15,600	0	0
4680	ISF-CUSTODIAL SERVICES	1,434	4,229	4,229	4,229	0	0
4710	PRINTING & BINDING	1,183	10,000	10,000	10,000	0	0
4810	PROMOTIONAL ACTIVITIES	5,462	8,000	8,000	8,000	0	0
5110	OFFICE SUPPLIES	1,030	1,500	1,500	1,500	0	0
5120	COMPUTER	0	1,000	1,425	2,425	425	1,000
5210	OPERATING SUPPLIES	652,353	42,685	44,185	43,985	1,500	-200
5222	UNIFORM CLEANING/EXPENSE	8,407	9,975	8,975	8,811	-1,000	-164
5230	UNCAPITALIZED EQUIPMENT	24,122	41,342	10,000	21,000	-31,342	11,000
5410	BOOKS, PUBS, SUBSCRIPTIONS	2,309	6,300	4,800	4,800	-1,500	0
Operating Expenditures/Expenses		4,165,205	3,684,912	3,559,596	3,345,961	-125,316	-213,635
<i>Capital Outlay</i>							
6301	IMPRVMNTS OTHER THAN BLDG	0	0	5,000	10,000	5,000	5,000
6470	OTHER EQUIPMENT	18,230	70,000	90,000	0	20,000	-90,000
Capital Outlay		18,230	70,000	95,000	10,000	25,000	-85,000
<i>Other Uses</i>							
9133	TRF TO 333 FUND (CIF)	0	33,668	0	0	-33,668	0
9141	TRF TO 441 FUND (SEWER)	0	0	520,000	0	520,000	-520,000
9150	TRF TO 550 FUND (FLEET)	46,800	0	0	0	0	0

SOLID WASTE FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Other Uses</i>							
Other Uses		46,800	33,668	520,000	0	486,332	-520,000
SOLID WASTE FUND	TOTAL	5,562,673	5,202,041	5,501,206	4,675,140	299,165	-826,066

SOLID WASTE ADMIN-5401

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	152,236	180,463	227,477	234,301	47,014	6,824	
1401	OVERTIME	6,602	6,518	6,518	6,518	0	0	
1530	UNIFORM ALLOWANCE	0	300	0	0	-300	0	
Personal Services - Salaries		158,838	187,281	233,995	240,819	46,714	6,824	
Personal Services - Benefits								
2100	FICA TAXES	10,623	14,327	17,901	18,423	3,574	522	
2201	RETIREMENT CONTRIBUTIONS	14,746	12,371	19,936	12,926	7,565	-7,010	
2203	OPEB	214	0	0	0	0	0	
2310	LIFE & HEALTH INSURANCE	29,269	22,446	54,493	55,772	32,047	1,279	
2480	ISF-WORKERS' COMP	1,722	1,722	2,803	2,831	1,081	28	
Personal Services - Benefits		56,574	50,866	95,133	89,952	44,267	-5,181	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	3,825	25,000	0	0	-25,000	0	
3115	ISF-INFORMATION TECHNOLOGY	0	0	11,074	9,778	11,074	-1,296	
3405	OTHER CONTRACTUAL SERV	257,490	262,420	262,420	273,340	0	10,920	
3481	ISF-BUILDING MAINTENANCE	10,131	10,131	8,971	8,971	-1,160	0	
3710	ADMIN COSTS-GENERAL FUND	359,517	359,517	382,959	348,859	23,442	-34,100	
3720	ADMIN COSTS-UTILITY BILLING	122,582	153,397	131,749	135,579	-21,648	3,830	
4010	TRAVEL & PER DIEM	2,610	5,500	5,500	5,500	0	0	
4110	COMMUNICATIONS SERVICES	3,436	4,150	4,150	4,150	0	0	
4130	POSTAGE, FREIGHT, SHIPPING	124	500	0	500	-500	500	
4310	ELECTRICITY	7,920	7,293	7,665	8,048	372	383	
4320	GAS	491	580	580	580	0	0	
4330	WATER, SEWER, SOLID WASTE	1,474	3,140	3,830	3,830	690	0	
4410	RENT/LEASE-EQUIPMENT	0	700	500	700	-200	200	
4580	ISF-INSURANCE	4,878	4,878	7,262	7,595	2,384	333	
4610	REPAIR & MAINTENANCE SRVC	16,275	15,600	15,600	15,600	0	0	
4680	ISF-CUSTODIAL SERVICES	1,434	4,229	4,229	4,229	0	0	
4710	PRINTING & BINDING	1,183	10,000	10,000	10,000	0	0	
4810	PROMOTIONAL ACTIVITIES	5,462	8,000	8,000	8,000	0	0	
5110	OFFICE SUPPLIES	1,030	1,500	1,500	1,500	0	0	
5120	COMPUTER	0	1,000	1,425	2,425	425	1,000	
5210	OPERATING SUPPLIES	7,240	10,000	7,500	11,300	-2,500	3,800	
5222	UNIFORM CLEANING/EXPENSE	354	0	0	0	0	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	2,309	6,300	4,800	4,800	-1,500	0	
Operating Expenditures/Expenses		809,765	893,835	879,714	865,284	-14,121	-14,430	
Other Uses								
9133	TRF TO 333 FUND (CIF)	0	33,668	0	0	-33,668	0	
9141	TRF TO 441 FUND (SEWER)	0	0	520,000	0	520,000	-520,000	
Other Uses		0	33,668	520,000	0	486,332	-520,000	
SOLID WASTE ADMIN		TOTAL	1,025,177	1,165,650	1,728,842	1,196,055	563,192	-532,787

RESIDENTIAL COLLECTION-5430

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	560,321	616,558	374,702	385,943	-241,856	11,241
1301	OTHER SALARIES & WAGES	0	0	23,100	0	23,100	-23,100
1401	OVERTIME	51,011	55,700	55,700	52,025	0	-3,675
Personal Services - Salaries		611,332	672,258	453,502	437,968	-218,756	-15,534
Personal Services - Benefits							
2100	FICA TAXES	44,178	51,428	34,692	33,505	-16,736	-1,187
2201	RETIREMENT CONTRIBUTIONS	59,163	56,006	33,427	34,429	-22,579	1,002
2203	OPEB	1,724	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	126,516	116,977	89,675	91,780	-27,302	2,105
2480	ISF-WORKERS' COMP	11,263	11,263	28,751	29,038	17,488	287
Personal Services - Benefits		242,844	235,674	186,545	188,752	-49,129	2,207
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	2,905	0	0	0	0	0
3115	ISF-INFORMATION TECHNOLOGY	0	0	1,991	1,931	1,991	-60
3130	SUBSTANCE ABUSE TEST-WC	30	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	47,046	57,105	51,820	57,105	-5,285	5,285
3421	REFUSE DISPOSAL - RESID.	616,581	633,860	633,860	633,860	0	0
4010	TRAVEL & PER DIEM	1,948	2,000	2,000	2,000	0	0
4110	COMMUNICATIONS SERVICES	7,013	8,750	16,465	16,536	7,715	71
4130	POSTAGE, FREIGHT, SHIPPING	794	0	0	0	0	0
4410	RENT/LEASE-EQUIPMENT	108	0	0	0	0	0
4430	VEHICLES RENTALS	0	6,400	6,400	6,400	0	0
4480	ISF-VEHICLES	983,791	1,016,517	882,437	649,216	-134,080	-233,221
4580	ISF-INSURANCE	47,430	47,430	0	0	-47,430	0
5210	OPERATING SUPPLIES	18,991	18,985	22,985	18,985	4,000	-4,000
5222	UNIFORM CLEANING/EXPENSE	5,423	7,600	6,600	6,436	-1,000	-164
5230	UNCAPITALIZED EQUIPMENT	7,586	8,730	0	10,000	-8,730	10,000
Operating Expenditures/Expenses		1,739,646	1,807,377	1,624,558	1,402,469	-182,819	-222,089
Capital Outlay							
6470	OTHER EQUIPMENT	0	0	50,000	0	50,000	-50,000
Capital Outlay		0	0	50,000	0	50,000	-50,000
RESIDENTIAL COLLECTION		TOTAL	2,593,822	2,715,309	2,314,605	2,029,189	-400,704
						-285,416	

COMMERCIAL COLLECTION-5431

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	166,326	170,177	238,784	245,948	68,607	7,164
1401	OVERTIME	13,788	14,590	14,675	14,590	85	-85
1501	SPECIAL PAY	1,000	0	0	0	0	0
Personal Services - Salaries		181,114	184,767	253,459	260,538	68,692	7,079
Personal Services - Benefits							
2100	FICA TAXES	12,996	14,135	19,390	19,931	5,255	541
2201	RETIREMENT CONTRIBUTIONS	17,696	16,866	22,219	17,514	5,353	-4,705
2203	OPEB	752	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	41,586	39,229	53,033	54,278	13,804	1,245
2480	ISF-WORKERS' COMP	12,385	12,385	9,334	9,427	-3,051	93
Personal Services - Benefits		85,415	82,615	103,976	101,150	21,361	-2,826
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	910	0	0	0	0	0
3421	REFUSE DISPOSAL - RESID.	512,230	521,100	521,100	521,100	0	0
4110	COMMUNICATIONS SERVICES	2,140	1,650	2,310	1,650	660	-660
4130	POSTAGE, FREIGHT, SHIPPING	635	0	0	0	0	0
4410	RENT/LEASE-EQUIPMENT	4,867	4,800	5,520	4,800	720	-720
4430	VEHICLES RENTALS	0	6,400	6,400	6,400	0	0
4480	ISF-VEHICLES	327,408	355,300	493,919	517,183	138,619	23,264
4580	ISF-INSURANCE	45,763	45,763	0	0	-45,763	0
4610	REPAIR & MAINTENANCE SRVC	500	0	0	0	0	0
5210	OPERATING SUPPLIES	13,049	13,700	13,700	13,700	0	0
5222	UNIFORM CLEANING/EXPENSE	2,524	2,375	2,375	2,375	0	0
5230	UNCAPITALIZED EQUIPMENT	1,087	11,000	10,000	11,000	-1,000	1,000
Operating Expenditures/Expenses		911,113	962,088	1,055,324	1,078,208	93,236	22,884
Capital Outlay							
6301	IMPRVMNTS OTHER THAN BLDG	0	0	5,000	10,000	5,000	5,000
6470	OTHER EQUIPMENT	0	0	40,000	0	40,000	-40,000
Capital Outlay		0	0	45,000	10,000	45,000	-35,000
COMMERCIAL COLLECTION TOTAL		1,177,642	1,229,470	1,457,759	1,449,896	228,289	-7,863

RESIDENTIAL RECYCLING-5432

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	-2,511	0	0	0	0	0
Personal Services - Salaries							
		-2,511	0	0	0	0	0
Personal Services - Benefits							
2100	FICA TAXES	-192	0	0	0	0	0
2203	OPEB	-978	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	2	0	0	0	0	0
Personal Services - Benefits							
		-1,168	0	0	0	0	0
Operating Expenditures/Expenses							
4480	ISF-VEHICLES	67,836	0	0	0	0	0
4580	ISF-INSURANCE	8,217	0	0	0	0	0
5222	UNIFORM CLEANING/EXPENSE	106	0	0	0	0	0
Operating Expenditures/Expenses							
		76,159	0	0	0	0	0
RESIDENTIAL RECYCLING TOTAL		72,480	0	0	0	0	0

SOLID WASTE CIP - R&M-5481

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Operating Expenditures/Expenses							
5210	OPERATING SUPPLIES	613,073	0	0	0	0	0
5230	UNCAPITALIZED EQUIPMENT	15,449	21,612	0	0	-21,612	0
Operating Expenditures/Expenses		628,522	21,612	0	0	-21,612	0
Capital Outlay							
6470	OTHER EQUIPMENT	18,230	70,000	0	0	-70,000	0
Capital Outlay		18,230	70,000	0	0	-70,000	0
Other Uses							
9150	TRF TO 550 FUND (FLEET)	46,800	0	0	0	0	0
Other Uses		46,800	0	0	0	0	0
SOLID WASTE CIP - R&M							
	TOTAL	693,552	91,612	0	0	-91,612	0

WATER/WASTEWATER UTILITY FUND SUMMARY

	FY2013 ACTUAL	PROJECTED FY2014 BUDGET	ADOPTED FY2015 BUDGET	PLANNED FY2016 BUDGET	VARIANCE FY15 V. FY14 OVER(UND.)	PERCENT INCR / (DECR.)
BEGINNING RESERVES	\$ 14,298,708	\$ 15,110,772	\$ 10,116,620	\$ 9,053,004	\$ (4,994,152)	-33%
REVENUES:						
Licenses and Permits	\$ 18,574	\$ 13,000	\$ 21,943	\$ 13,743	\$ 8,943	69%
Intergovernmental Revenues	36,806	880,000	-	-	(880,000)	-100%
Charges for Services	15,062,293	15,352,978	15,314,933	15,326,734	(38,045)	0%
Fines & Forfeitures	166,128	150,000	96,292	96,292	(53,708)	-36%
Miscellaneous Revenue	255,786	198,898	261,405	203,405	62,507	31%
Transfers	48,181	-	520,000	-	520,000	0%
TOTAL REVENUES	15,587,768	16,594,876	16,214,573	15,640,174	(380,303)	-2%
TOTAL REVENUES/BEGINNING RESERVES	\$ 29,886,476	\$ 31,705,648	\$ 26,331,193	\$ 24,693,178	\$ (5,374,455)	-17%
EXPENDITURES:						
Salaries	4,274,415	4,271,022	4,384,486	4,466,582	113,464	3%
Benefits	1,467,690	1,362,957	1,468,914	1,500,079	105,957	8%
Operating Expenditures/Expenses	5,181,594	5,063,308	7,950,136	7,287,216	2,886,828	57%
Capital Outlay	3,189,906	8,166,588	2,011,500	3,547,500	(6,155,088)	-75%
Debt Service	613,918	2,090,305	1,463,153	1,463,844	(627,152)	-30%
Transfers	48,181	634,848	-	-	(634,848)	-100%
TOTAL EXPENDITURES	14,775,704	21,589,028	17,278,189	18,265,221	(4,310,839)	-20%
ENDING RESERVES	15,110,772	10,116,620	9,053,004	6,427,957	(1,063,616)	-11%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 29,886,476	\$ 31,705,648	\$ 26,331,193	\$ 24,693,178	\$ (5,374,455)	-17%

WATER/WASTEWATER UTILITY FUND - UTILITY BILLING

Departmental Mission Statement

To serve utility customers effectively and efficiently. Process the necessary data to provide accurate billing information for monthly utility charges. Prepare billings for Water, Sewer, Stormwater, Reclaimed Water and Solid Waste services timely and accurately. Keep customers informed of rates, types of services available, and departmental policy and regulations pertaining to utility billing services.

Current Services Summary

Provides for continuation of billings and delinquent notices for Water, Sewer, Stormwater and Solid Waste services. Coordinates with Water Division for meter readings, new installations, meter tests, and delinquent turn on/off's. Works closely with the Solid Waste Division for commercial trash and garbage changes and special billings. Provides service information for customers, daily reconciliation of received payments, and file maintenance.

Budget Highlights, Service Changes and Proposed Efficiencies

There will be no change in the level of service for FY 2015. Both operating and capital expenses increased due to increased costs for Severn Trent, Manatee County Tax Collector mail processing services and additional HTE support.

Department Expenditure Summary

UTILITY BILLING		FUND: WATER / WASTEWATER			
	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
EXPENDITURES:					
Salaries & Benefits	\$ 400,857	\$ 337,262	\$ 353,551	\$ 362,837	4.8%
Operating Expenditures/Expenses	176,153	215,898	245,524	239,721	13.7%
Capital Outlay	-	5,400	-	-	-100.0%
Debt	734	650	650	650	0.0%
TOTAL EXPENDITURES	\$ 577,744	\$ 559,210	\$ 599,725	\$ 603,208	7.2%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Assistant Director of Public Works & Utilities	0.34	0.34	0.34	0.00
Accountant/Financial Analyst	0.50	0.50	0.50	0.00
UB Coordinator	1.00	1.00	1.00	0.00
Technical Assistant	3.00	3.00	3.00	0.00
<i>Subtotal-Regular FTE's</i>	<i>4.84</i>	<i>4.84</i>	<i>4.84</i>	<i>0.00</i>
Technical Assistant - P/T (2)	1.50	1.50	1.50	0.00
<i>Subtotal-P/T Employees</i>	<i>1.50</i>	<i>1.50</i>	<i>1.50</i>	<i>0.00</i>
TOTAL FTE's	6.34	6.34	6.34	0.00

FY 2014 Goals and Objectives Update

1. Continually focus on accuracy and efficiency while providing a high level of customer service.
Status: Ongoing.
2. Accurately and timely processing of daily payments.
Status: Ongoing.
3. Continue to analyze and review utility accounts for rate/billing accuracy, for both existing and new setups, and make any necessary corrections expediently.
Status: Ongoing.
4. Ensure rate changes are updated by the effective date of October 1st.
Status: Completed.
5. Review Reclaimed Water customers' Capital Recovery Fee amortizations to determine a schedule of FY 2015 payoffs.
Status: Completed.
6. Review all commercial Stormwater accounts against new Engineering site reviews and complete any necessary impervious square footage changes and/or rate corrections.
Status: Ongoing.

FY 2015 Goals and Objectives

1. Continually focus on accuracy and efficiency while providing a quality level of customer service.
2. Accurate and timely processing of daily payments.
3. Continue to analyze and review utility accounts for rate/billing accuracy, for both existing and new setups, and make any necessary corrections expediently.
4. Continue to review all commercial and internal City Stormwater accounts against new Engineering site reviews and complete any necessary impervious square foot changes and/or rate corrections.
5. Coordinate with third party billing partner to verify, document, and make corrections to billing database based on data review and field investigations.
6. Create a billing test environment to vet billing changes prior to modifying the live system.

WATER/WASTEWATER UTILITY FUND – ADMINISTRATION & ENGINEERING

Departmental Mission Statement

Provide long-range strategic planning for public works operations and capital project initiatives. Assure regulatory compliance of permitted facilities. Coordinate infrastructure maintenance and expansion consistent with City objectives and vision. Lead in cooperation with interagency governmental partnerships. Provide as-needed technical assistance to other City departments.

Current Services Summary

Administration: Supervise the operations of the five Public Works Divisions and related staff functions for the City Manager. Coordinate Public Works programs with other City departments and outside agencies.

Engineering: Provide for planning and design of road and drainage projects, for water and wastewater projects, inclusive of projects for other departments. Work is accomplished by utilizing in-house staff augmented by consultants as necessary to deliver professional engineering services, construction project management oversight, and administration. Provide for site/infrastructure permitting of private projects. Assist in City land use and utility system database development and maintenance.

Budget Highlights, Service Changes and Proposed Efficiencies

- Total administration/engineering expenses increase 7.7%.
- The positions of Director of Public Works & Utilities, and City Engineer were combined.
- Staff salaries were budgeted to increase by 3% to reflect City Commission direction.

Department Expenditure Summary

PUBLIC WORKS ADMINISTRATION & ENGINEERING *				FUND: WATER / WASTEWATER	
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 1,296,576	\$ 1,162,334	\$ 1,254,386	\$ 1,240,708	7.9%
Operating Expenditures/Expenses	121,624	132,522	172,443	170,628	30.1%
Capital Outlay	-	30,000	-	15,000	-100.0%
TOTAL EXPENDITURES	\$ 1,418,200	\$ 1,324,856	\$ 1,426,829	\$ 1,426,336	7.7%

*Public Works Admin & Public Works Engineering added together for FY 2013.

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Public Works & Utilities Director	1.00	1.00	1.00	0.00
Public Works Engineer	2.00	2.00	2.00	0.00
Transportation & Traffic Engineer	1.00	1.00	1.00	0.00
Water Quality Control Specialist	1.00	1.00	1.00	0.00
GIS Designer	1.00	1.00	1.00	0.00
Dev. Services Project Coordinator	0.50	0.50	0.50	0.00
Public Works Designer II	2.00	2.00	2.00	0.00
Public Works Designer I	1.00	1.00	1.00	0.00
Utilities Inspector	1.00	1.00	1.00	0.00
Public Works Inspector	1.00	1.00	1.00	0.00
Surveyor	1.00	1.00	1.00	0.00
Senior Technical Assistant	1.00	1.00	1.00	0.00
Technical Assistant	1.00	1.00	1.00	0.00
TOTAL FTE's	14.50	14.50	14.50	0.00

FY 2014 Goals and Objectives Update

Completed the following projects:

1. Fire Station 61 Replacement
2. Dunedin Causeway Utilities Replacement
3. South Douglas Streetscape
4. North Douglas Watermain
5. Marina Bulkhead & Dock Rehabilitation
6. 2013 Annual Street Resurfacing.
7. Replacement of the Bulk Chemical Storage Tanks.
8. Bicycle & Pedestrian Northern Route
9. Causeway Water Main Replacement & Cedar Creek & Curlew Creek Subaqueous Water Main Replacement
10. Promenade Landscaping & Sidewalk Replacement
11. San Christopher Drive Resurfacing
12. San Salvador Drive and Nolan Drive Drainage Improvements
13. SR 580 (Skinner Blvd) from Douglas Avenue to MLK Jr. Avenue

Status of Active Projects:

1. North Douglas Streetscape
Status: Project currently under construction
2. President Street Outfall
Status: Project currently under construction
3. San Christopher Drive (from Bayshore/Wilson Street intersection to approximately 100 feet west of Lady Marion)
Status: Project awarded by the City Commission, and work is scheduled for completion before the end of Fiscal Year 2014.
4. Amberlea Drainage Improvements
Status: Project design is underway, and is expected to be bid during fiscal year (FY) 2015.
5. Lakewood Estates Drainage

- Status: Design is being completed. Negotiating easements with two adjacent property owners for alternative project outfall. Bid documents to be prepared for advertisement prior to the end of the 2014 calendar year. SWFWMD Grant Agreement has been approved.
6. San Christopher Drive Reclaimed Water Storage Tank Demolition
Status: Deomolition contract has been awarded, and deconstruction is expected to begin prior to the end of Fiscal Year 2014. Design of a suitable tank replacement site is underway. Geotechnical reports have been conducted to determine suitable location of new tank. SWFWMD Grant Agreement has been approved.
 7. Master Plan studies of the water treatment plant and the wastewater treatment plant. Develop detailed plan for recommended plant modifications and enhancements.
Status: Consultant is finalizing their report/recommendations. Findings will be presented to the Commission.
 8. Coordination of TMDL and NNC compliance requirements with FDEP and Pinellas County for Cedar Creek, Curlew Creek and Stevenson Creek.
Status: Ongoing
 9. Jessica Court Bank Stabilization
Status: Construction contract has been awarded, and construction is anticipated to commence during Fiscal Year 2014.
 10. 2014 Annual Street Resurfacing
Status: Contract has been awarded and construction is anticipated to commence during Fiscal Year 2014.
 11. Scotsdale Sewer Replacement
Status: Construction is currently underway.
 12. Marina Pump Out/Day Docks
Status: Waiting on Regulatory Agency Approvals prior to bidding
 13. Marina West Wall
Status: Consultant developing project design alternatives and cost estimates.
 14. Monroe/Huntley Streetscape and Water Line
Status: Service authorization has been issued to the consultant, and design has commenced.

FY 2015 Goals and Objectives

1. Design and anticipated construction commencement of new Government Center.
2. Complete rehabilitation of Marina Docks A, B, & C.
3. Design and construction of Michigan Boulevard Reconstruction.
4. Complete construction of the 2 MG Reclaimed Water Storage Tank.
5. Design and construction of Palmwood Sewer Main.
6. Design and construction of Highland Avenue Streetscape.
7. Construction of Amberlea Subdivision Drainage Improvements.

WATER/WASTEWATER UTILITY FUND - WATER

Departmental Mission Statement

To efficiently and effectively provide the highest quality of service to all potable and reclaimed water customers within the City while conserving and protecting our groundwater resources. This service will ensure the uninterrupted delivery of adequate quantities of water with the highest possible quality to meet the potable, irrigation, and fire flow needs of the system; and that meets all of the requirements for compliance of the Safe Drinking Water Act. The treatment plant is staffed 24/7 365 days a year by operators licensed by the State of Florida.

Current Services Summary

Administration:

Administration of all water production/treatment, potable water distribution, reclaimed water distribution and warehouse operations. Record keeping, short/long range planning and coordination with other agencies.

Production:

Operate the treatment plant and wellfield to produce a high quality drinking water on a daily basis to meet the demands and storage needs of our customers. The Production staff collects water samples for analysis and the results submitted to various regulatory agencies for compliance.

Distribution:

The Water Distribution Division is responsible for distribution, maintenance, operations, health and safety of the City's Water. This includes maintenance, repair and replacement of the potable, reclaimed and raw water mains. Valves, fire hydrants, service line connections, meters, backflow assemblies, customers concerns and other appurtenances owned or operated by the City. The City has over 270 miles of underground distribution water mains, 1200 Fire Hydrants, 1200 Fire Hydrant valves, 3900 Potable valves, 1300 Reclaimed valves, 150 Raw valves and 11,600 water service connections, meters and backflow assemblies.

Budget Highlights, Service Changes and Proposed Efficiencies

Electricity, chemicals and operating costs are projected to remain flat for FY 2015. Operational repair and maintenance accounts will be increasing and capital accounts will be decreasing, as a number of repair and maintenance programs are being reclassified from capital to operations for FY 2015. Water Distribution operating budget costs for 2015 are projected to remain close to the 2014 FY adopted budget amounts. During the creation of the FY 2014 budget, it was anticipated that the Utility Fund would loan the Facilities CIP Fund \$1,262,000 for construction of a new fire station. However, this loan did not take place. Planned FY 2014 transfers to the Solid Waste Fund (\$520,000) and the Capital Improvement Fund (\$114,848 toward new City enterprise software), which is now the Information Services Internal Service Fund, did take place. It is anticipated that that the Solid Waste Fund will repay the \$520,000 loan in FY 2015.

Department Expenditure Summary

WATER ADMINISTRATION

FUND: WATER / WASTEWATER

	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
EXPENDITURES:					
Salaries & Benefits	\$ 276,091	\$ 247,870	\$ 247,946	\$ 254,996	0.0%
Operating Expenditures/Expenses	590,380	614,703	852,223	969,128	38.6%
Capital Outlay		20,000			
Transfers	-	634,848	-	-	-100.0%
TOTAL EXPENDITURES	\$ 866,471	\$ 1,517,421	\$ 1,100,169	\$ 1,224,124	-27.5%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Assistant Director of Public Works & Utilities	0.33	0.33	0.33	0.00
Hydrogeologist	1.00	1.00	1.00	0.00
Technical Assistant	1.00	1.00	1.00	0.00
Administrative Assistant	1.00	1.00	1.00	0.00
TOTAL FTE's	3.33	3.33	3.33	0.00

WATER PRODUCTION

FUND: WATER / WASTEWATER

	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
EXPENDITURES:					
Salaries & Benefits	\$ 830,521	\$ 805,440	\$ 837,249	\$ 862,279	0.0%
Operating Expenditures/Expenses	935,383	1,060,632	1,568,556	1,487,355	47.9%
Capital Outlay	35,900	-	689,500	3,052,500	0.0%
Transfers	35,900	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 1,837,704	\$ 1,866,072	\$ 3,095,305	\$ 5,402,134	65.9%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Water Production Supervisor	1.00	1.00	1.00	0.00
Water Operator II	3.00	3.00	3.00	0.00
Water Maintenance Mechanic	1.00	1.00	1.00	0.00
Water Operator I	7.00	7.00	7.00	0.00
TOTAL FTE's	12.00	12.00	12.00	0.00

WATER DISTRIBUTION / RECLAIMED

FUND: WATER / WASTEWATER

	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
EXPENDITURES:					
Salaries & Benefits	\$ 833,917	\$ 928,654	\$ 925,593	\$ 954,117	-0.3%
Operating Expenditures/Expenses	532,944	328,026	789,346	732,227	140.6%
Capital Outlay	3,544	5,000	200,000	5,000	3900.0%
TOTAL EXPENDITURES	\$ 1,370,405	\$ 1,261,680	\$ 1,914,939	\$ 1,691,344	51.8%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Water Distribution Supervisor	1.00	1.00	1.00	0.00
Water Distribution Tech III	1.00	1.00	1.00	0.00
Water Distribution Tech II	3.00	3.00	3.00	0.00
Water Distribution Tech I	4.00	4.00	4.00	0.00
Water Service Worker II	2.00	2.00	2.00	0.00
Water Service Worker I	3.00	3.00	3.00	0.00
Field Service Representative	1.00	1.00	1.00	0.00
TOTAL FTE's	15.00	15.00	15.00	0.00

FY 2014 Goals and Objectives Update

1. Supported Distribution and Engineering with sample collection and processing services
2. Worked with Wastewater Section to retain arsenic sludge in greensand filter backwash basin
3. Gathered data for Engineering Section to furnish to master plan consultant
4. Maintained water quality parameters and system pressures
5. Two operators completed required courses for next level license exam
6. One operator passed the next level license exam
7. One operator has completed the required number hours of experience for next level license
8. Effectively monitored treatment processes for process control including chemical dosage and water quality
9. Adhered to Duke Energy rate structure for available energy cost savings
10. Performed routine process monitoring and data collection
11. In compliance with City Purchasing policy and Commission budget guidelines
12. Completed the monthly BenTek safety training per HR directive
13. Complete 100% of Water Backflow Inspections
14. Complete 100% of Reclaimed Water Inspections
15. Complete 100% of Testing of Large Meters
16. Continue Maintenance Programs on Fire Hydrants, Valves and Water Mains
17. Continue Safety and Accident Prevention Programs.
18. Continue training new employees on heavy equipment.
19. Effectively and efficiently respond to customers concerns.
20. Three new employees obtained Water Backflow Testing, Backflow Repair Licenses and Reclaimed Field Inspection Certifications.
21. Employees completed 12 monthly BenTek Safety Program.

FY 2015 Goals and Objectives

1. To support other Departments/Divisions within the City:
 - Work closely with Distribution Section to maintain water quality in system
 - Provide sample collection and processing for Distribution and Engineering Sections
 - Coordinate plant operations with Wastewater Section to avoid negative impacts to treatment
 - Work with Engineering Section to define and implement the Capital Improvement Plan

2. Continue to maintain or exceed current service levels:
 - On a daily basis, meet the water quality parameters established for the treated drinking water
 - On a continuing basis, maintain distribution system pressures greater than 50 psi
 - Continue positive interaction with drinking water customers to foster trusting relationship
3. Continue staff training and staff certification programs:
 - Encourage operators to complete approved course work and examination for “B” and “A” license
 - Monitor operator completion of continuing education unit requirements of their license class
 - Encourage training in computer proficiency, electronics and instrumentation operation
4. Continue to operate treatment processes to maximize efficiency:
 - Monitor chemical usage to produce quality drinking water and keep treatment costs down
 - Maintain plant operations for adherence to Duke Energy’s off peak rate structure
 - Resolve treatment process issues in a timely fashion to avoid interruptions to production or degradation to quality and maximize equipment life
5. Continue to operate within the budget guidelines set by the Commission:
 - Monitor P-Card user’s adherence to City Purchasing policies and monitor expenditures to ensure they are coded to the correct accounts
 - Develop annual work plan to effectively administer the Operations and Maintenance budget
6. Support other Departments:
 - Maintain relationship with the Fire Department in regards to the fire hydrant data base, hydrant maintenance and repair program
 - Maintain relationship with the Engineer Department in regards with all construction work projects
 - Communicate with Utility Billing in regards to meter profiling, delinquent accounts and responding to customers concerns
 - Communicate with Street Department in regards to concrete, asphalt restorations and traffic control as needed
7. Maintain or Exceed Current Service Levels:
 - Demonstrate professionalism, dedication and positive communication with customers.
 - Continue to meet the goals for in house maintenance programs.
 - Continue upgrades and maintenance to the distribution system.
 - Provide quick response to emergencies and customers concerns.
8. Certification and Training Program:
 - Maintain current state DEP Water Distribution Licenses.
 - Encourage new employees to obtain state DEP Water Distribution License.
 - Maintain continuous education and training in Water Distribution.
 - Continue BenTek Safety Training and Accident Prevention Program.
9. Continue to operate within the Budget guidelines:
 - Monitor expenditures of Operations/ Maintenance and CIP accounts.
 - Continue oversight and reporting of distribution system inventory.

WATER/WASTERWATER UTILITY FUND - WASTEWATER

Departmental Mission Statement

Provide for the health, safety, and welfare of the community through the performance of effective collection and treatment of wastewater in compliance with City, State, and Federal regulations in an efficient manner while providing superior customer service and maintaining cost controls.

Budget Highlights, Service Changes and Proposed Efficiencies

Electricity, chemicals and operating costs are projected to remain flat for FY 2015. Operational repair and maintenance accounts will be increasing and capital accounts will be decreasing, as a number of repair and maintenance programs are being reclassified from capital to operations for FY 2015. Water Distribution operating budget costs for 2015 are projected to remain close to the FY 2014 adopted budget amounts.

Current Services Summary

Administration:

Services include project coordination and supervision, policy directives and fund transfers.

Treatment Plant:

Provide 24-hour/365 days per year operation of the Wastewater Treatment Facility. Provide for the collection and analysis of required regulatory wastewater plant effluent samples relating to wastewater treatment plant operation. Operation and maintenance of reclaimed water storage facilities and storage related instrumentation and control systems.

Collections:

The Wastewater Collections Division is responsible for collections, maintenance, operations, health and safety of the City's sanitary sewer system. This includes cleaning, televising, repair and replacement of gravity and force mains, service lines to the property line. Maintenance and repair of lift stations, to include; valves, piping, electrical control panels, telemetry, and other appurtenances owned or operated by the City. Effectively responding to and handling customers concerns.

Department Expenditure Summary

WAS TEWATER ADMINISTRATION

FUND: WATER / WAS TEWATER

EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 152,395	\$ 94,772	\$ 90,595	\$ 93,102	-4.4%
Operating Expenditures/Expenses	677,258	689,136	1,098,675	1,030,351	59.4%
Capital Outlay	-	-	-	-	0.0%
Debt	613,184	2,089,655	1,462,503	1,463,194	0.0%
TOTAL EXPENDITURES	\$ 1,442,837	\$ 2,873,563	\$ 2,651,773	\$ 2,586,647	-7.7%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Assistant Director of Public Works & Utilities	0.33	0.33	0.33	0.00
Administrative Assistant	1.00	1.00	1.00	0.00
TOTAL FTE's	1.33	1.33	1.33	0.00

WAS TEWATER TREATMENT PLANT

FUND: WATER / WAS TEWATER

EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 1,110,214	\$ 1,129,907	\$ 1,163,251	\$ 1,193,336	3.0%
Operating Expenditures/Expenses	1,560,974	1,707,704	2,381,722	1,988,625	39.5%
Capital Outlay	-	-	1,020,000	375,000	0.0%
TOTAL EXPENDITURES	\$ 2,671,188	\$ 2,837,611	\$ 4,564,973	\$ 3,556,961	60.9%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
WW Plant Supervisor	1.00	1.00	1.00	0.00
WW Plant Operator II	3.00	3.00	3.00	0.00
WW Maintenance Mechanic	4.00	4.00	4.00	0.00
WW Plant Operator I	10.00	10.00	10.00	0.00
<i>Subtotal-Regular FTE's</i>	<i>18.00</i>	<i>18.00</i>	<i>18.00</i>	<i>0.00</i>
Maintenance Worker I - (1)	0.60	0.60	0.60	0.00
<i>Subtotal-Variable/On-Demand Employees</i>	<i>0.60</i>	<i>0.60</i>	<i>0.60</i>	<i>0.00</i>
TOTAL FTE's	18.60	18.60	18.60	0.00

WAS TEWATER COLLECTION

FUND: WATER / WAS TEWATER

EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 841,534	\$ 927,740	\$ 980,829	\$ 1,005,286	5.7%
Operating Expenditures/Expenses	585,256	314,687	841,647	669,181	167.5%
Capital Outlay	12,281	-	102,000	100,000	-
Transfers	12,281	-	-	-	-
TOTAL EXPENDITURES	\$ 1,451,352	\$ 1,242,427	\$ 1,924,476	\$ 1,774,467	54.9%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
WW Collection System Supervisor	1.00	1.00	1.00	0.00
WW Collection Tech III	1.00	1.00	1.00	0.00
WW Maintenance Mechanic	1.00	1.00	1.00	0.00
TV/Seal Truck Operator	1.00	1.00	1.00	0.00
WW Collection Tech II	1.00	1.00	1.00	0.00
WW Collection Tech I	3.00	3.00	3.00	0.00
WW Service Worker II	2.00	2.00	2.00	0.00
WW Service Worker I	5.00	5.00	5.00	0.00
WW Technical Assistant	1.00	1.00	1.00	0.00
TOTAL FTE's	16.00	16.00	16.00	0.00

FY 2014 Goals and Objectives Update

1. Continue utilizing “in-house” trenchless technology to maintain/repair collection system – installing main line sectional liners, lateral lining, and chemical root control.
2. Continue to strive for televising 10% and cleaning 20% of entire collection system. (2013 – TV inspect 9.84% and Cleaned 17.87%)
3. Completed on-going main line lining (1,147’ of cured-in-place pipe) on Broadway / Main St.
4. Completed contracted coating of 18 failing manholes
5. Completed DUKE mandated meter can change outs for 12 lift stations
6. Completed lift station # 22 rehab project (new pumps, piping, and electrical control panel)
7. Completed installation of new underground service for lift station # 1 at Florida/Edgewater (crossing under Edgewater)
8. Continue to effectively and promptly respond to 264 resident blockage calls 24/7
9. Continue Safety and Accident Prevention Programs.
10. Continue training new employees on TV Truck, Vac Truck, Lift Stations, and equipment (cross- training)
11. All employees completed minimum of 12 monthly BenTek Safety Programs.
12. Replaced the coarse bar screen at headwork’s
13. Purchased three new filter feed pumps and check valves for Facility#7
14. Replaced the thickened waste activated sludge pumps Fac#12
15. Replaced two moyno polymer feed pumps
16. Replaced all damaged sidewalks at the treatment plant
17. Replaced two Eimco gear boxes and platforms on the clarifiers
18. Installed roof access hatch at the treatment plant
19. Replaced two mixer/motors Fac#9 CCC and Fac#11 dechlor structure
20. Replaced three RAS pumps Fac#7
21. Added a new telemetry computer to Fac#4 Headwork’s
22. Replaced fourteen electrical disconnect switches at Fac#6 and Fac#7
23. Refurbished eight motors at Fac#7 new bearings, hot dip/bake windings

FY 2015 Goals and Objectives

Goal 1: Support other Departments

1. Maintain relationship with Engineering and share information on current / proposed construction projects, sampling, reports and flow data.
2. Maintain relationship with Treatment Plant and Collections, coordinate collection work to have least amount of impact on treatment process.
3. Communicate with Public Services to coordinate concrete, asphalt restorations and traffic control as needed.

Goal 2: Maintain or Exceed Current Service Levels

1. Demonstrate professionalism, responsive, and positive communication with customers.
2. Continue to strive to meet the goals for in-house maintenance programs.

3. Continue upgrades and maintenance to the collection system.
4. Provide timely and effective response to emergencies, as they arise.
5. Maintain continued compliance per The City's Florida Department of Protection Permit.

Goal 3: Certification and Training Program

1. Promote and encourage staff training to achieve higher Wastewater Treatment Plant licensing and certifications.
2. Encourage new employees to obtain FW&PCOA Wastewater Collections License.
3. Maintain continuous education and training in Wastewater Collections.
4. Continue BenTek Safety Training and Accident Prevention Program.

Goal 4: Continue to operate within the Budget guidelines

1. Monitor / Control expenditures of Operations/ Maintenance and CIP accounts.
2. Continue to follow established purchasing procedures to obtain the best pricing on equipment, tools, material, etc., as necessary.
3. Monitor expenditures to ensure they are coded to the correct accounts.

Goal 5: Efficiency and Costs

1. Maximize the treatment plant's efficiency biologically, while striving to reduce chemical consumption/costs.

Goal 6: Repair and Maintenance

1. Continue to be proactive and not reactive when prioritizing equipment that will be replaced due to age/failure.

General Information:

1. New Cleaner/Vac truck received June of 2013
2. Smoke Testing program started February 2014 - being done in-house using TV Inspection and cleaning crews.

441	WATER AND WASTEWATER UTILITY FUND						
Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>License and Permits</i>							
329.1009	WATER PERMIT FEES	14,040	10,000	18,626	10,426	8,626	-8,200
329.1011	SITE INFRA REV FEE	4,534	3,000	3,317	3,317	317	0
License and Permits		18,574	13,000	21,943	13,743	8,943	-8,200
<i>Intergovernmental Revenues</i>							
331.3100	WATER SUPPLY SYSTEM	39,140	0	0	0	0	0
334.3501	GR-STORM (SWFWMD)	-2,334	880,000	0	0	-880,000	0
Intergovernmental Revenues		36,806	880,000	0	0	-880,000	0
<i>Charges for Services</i>							
343.3002	WATER USE FEES	4,602,209	4,708,796	4,674,670	4,679,345	-34,126	4,675
343.5002	SEWER USE FEES	5,011,963	5,315,639	5,167,573	5,172,741	-148,066	5,168
343.5003	SEWER USE FEES-GREENBRIAR	652,227	608,851	650,650	651,301	41,799	651
343.5221	RECL WATER USE FEES	362,451	369,182	369,569	369,939	387	370
343.5230	RECL CAPITAL	225,640	416,585	440,667	441,108	24,082	441
343.5233	RECL CAPITAL - 2A	53,160	21,942	31,369	21,942	9,427	-9,427
343.6002	UNIT CHARGE-WTR/WASTEWTR	3,655,503	3,717,893	3,767,397	3,771,164	49,504	3,767
343.6010	BAD DEBT ADJ	-154,892	0	0	0	0	0
343.6161	ENG ALLOC - CRA	26,260	0	0	0	0	0
343.6176	ALLOC BILLING-SANITATION	122,582	153,397	131,749	135,579	-21,648	3,830
343.6177	ALLOC BILLING-STORMWATER	43,199	40,693	79,289	81,615	38,596	2,326
343.6178	ENG ALLOC - WATER / WW	176,688	0	0	0	0	0
343.6181	ALLOC ADM/ENG-STORMWATER	144,000	0	0	0	0	0
343.6182	ALLOC ADM/ENG-MARINA	13,867	0	0	0	0	0
343.6185	ENG ALLOC-FAC CIP	12,837	0	0	0	0	0
343.6188	ENG ALLOC-ONE CENT	94,526	0	0	0	0	0
343.6189	ENG ALLOC-PRK REC CIP	20,073	0	0	0	0	0
343.9015	OTHER CHARGES	0	0	2,000	2,000	2,000	0
Charges for Services		15,062,293	15,352,978	15,314,933	15,326,734	-38,045	11,801
<i>Fines and Forfeitures</i>							
354.1074	LATE PAYMENT PENALTY FEES	166,128	150,000	96,292	96,292	-53,708	0
Fines and Forfeitures		166,128	150,000	96,292	96,292	-53,708	0
<i>Miscellaneous Revenue</i>							
324.2101	WATER IMPACT FEES RES	0	0	25,207	14,707	25,207	-10,500
324.2102	SEWER IMPACT FEES RES	0	0	31,371	12,871	31,371	-18,500
324.2201	WATER IMPACT FEES COMCL	0	0	25,206	14,706	25,206	-10,500
324.2202	SEWER IMPACT FEES COMCL	0	0	31,371	12,871	31,371	-18,500
361.1000	INTEREST-INVESTMENTS	1,649	0	0	0	0	0
361.1000	INTEREST-INVESTMENTS	1,132	0	0	0	0	0
361.1000	INTEREST-INVESTMENTS	29,423	49,423	35,850	35,850	-13,573	0
361.3000	NET INV FMV CHANGE	22,243	0	0	0	0	0
361.3000	NET INV FMV CHANGE	795	0	0	0	0	0
361.3000	NET INV FMV CHANGE	1,195	0	0	0	0	0
361.4002	INT-SPECIAL ASSESSMENTS	1,634	900	900	900	0	0
361.4011	INT - AMORTIZED BOND PREM	9,075	0	0	0	0	0
362.1033	RENT - AT&T	22,890	0	25,000	25,000	25,000	0
363.1039	OTHER ASSESS. COLLECTIONS	0	32,375	0	0	-32,375	0
363.2310	IMPACT-WATER	13,727	0	0	0	0	0
363.2311	IMPACT-SEWER	11,662	0	0	0	0	0
365.9027	SALES RECYL BIN MATERIAL	5,539	1,200	1,500	1,500	300	0
369.1101	CASH OVER (SHORT)	-33	0	0	0	0	0
369.3001	REFUNDS PRIOR YTD EXPENDI	5,392	0	0	0	0	0

441		WATER AND WASTEWATER UTILITY FUND					
Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Miscellaneous Revenue</i>							
369.9027	OTHER MISC REVENUE	96,643	115,000	85,000	85,000	-30,000	0
369.9028	REIMBURSE OUTSIDE SVC	5,631	0	0	0	0	0
369.9699	EQUITY VARIANCE	-625	0	0	0	0	0
369.9699	EQUITY VARIANCE	-943	0	0	0	0	0
369.9699	EQUITY VARIANCE	-15,698	0	0	0	0	0
369.9900	OTHER MISC	44,455	0	0	0	0	0
Miscellaneous Revenue		255,786	198,898	261,405	203,405	62,507	-58,000
<i>Transfers</i>							
381.0121	TRANS FROM FUND 121	35,900	0	0	0	0	0
381.0122	TRANS FROM FUND 122	12,281	0	0	0	0	0
381.0140	TRANS FROM FUND 440	0	0	520,000	0	520,000	-520,000
Transfers		48,181	0	520,000	0	520,000	-520,000
441	WATER AND WASTEWATER UTILITY FUND TOTAL	15,587,768	16,594,876	16,214,573	15,640,174	-380,303	-574,399

WATER AND WASTEWATER UTILITY FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Personal Services - Salaries</i>							
1101	EXECUTIVE SALARIES	170,301	105,780	119,520	123,106	13,740	3,586
1201	REG SALARIES AND WAGES	3,927,860	3,990,042	4,101,266	4,179,776	111,224	78,510
1301	OTHER SALARIES & WAGES	20,057	24,700	20,200	20,200	-4,500	0
1401	OVERTIME	156,197	150,500	143,500	143,500	-7,000	0
Personal Services - Salaries		4,274,415	4,271,022	4,384,486	4,466,582	113,464	82,096
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	314,319	326,733	331,398	341,693	4,665	10,295
2201	RETIREMENT CONTRIBUTIONS	414,767	377,136	387,928	392,032	10,792	4,104
2203	OPEB	14,546	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	637,872	572,902	688,104	704,255	115,202	16,151
2480	ISF-WORKERS' COMP	86,186	86,186	61,484	62,099	-24,702	615
Personal Services - Benefits		1,467,690	1,362,957	1,468,914	1,500,079	105,957	31,165
<i>Operating Expenditures/Expenses</i>							
3110	PROFESSIONAL SERVICES	135,268	211,775	537,875	207,725	326,100	-330,150
3115	ISF-INFORMATION TECHNOLOGY	0	0	120,727	113,813	120,727	-6,914
3130	SUBSTANCE ABUSE TEST-WC	65	0	100	100	100	0
3141	SUBSTANCE ABUSE TEST-DOT	55	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	131,268	149,500	157,900	160,700	8,400	2,800
3406	BANKING SERVICES	37,486	35,000	43,300	44,200	8,300	900
3410	SLUDGE REMOVAL	372,029	405,000	405,000	405,000	0	0
3422	REFUSE DISPOSAL	8,837	0	0	0	0	0
3481	ISF-BUILDING MAINTENANCE	146,518	147,249	128,455	128,455	-18,794	0
3710	ADMIN COSTS-GENERAL FUND	1,070,934	1,070,934	1,079,940	1,131,902	9,006	51,962
4010	TRAVEL & PER DIEM	23,491	38,073	40,950	40,050	2,877	-900
4110	COMMUNICATIONS SERVICES	46,114	47,013	46,240	42,940	-773	-3,300
4120	RADIOS	926	1,200	1,000	1,000	-200	0
4130	POSTAGE, FREIGHT, SHIPPING	18,551	22,925	12,025	12,025	-10,900	0
4310	ELECTRICITY	1,019,233	1,032,648	1,084,335	1,138,554	51,687	54,219
4330	WATER, SEWER, SOLID WASTE	8,073	32,880	36,437	40,274	3,557	3,837
4410	RENT/LEASE-EQUIPMENT	11,040	16,209	15,650	15,750	-559	100
4480	ISF-VEHICLES	651,618	191,868	524,667	516,965	332,799	-7,702
4580	ISF-INSURANCE	517,145	517,807	602,997	630,675	85,190	27,678
4610	REPAIR & MAINTENANCE SRVC	353,864	306,580	2,277,326	1,835,326	1,970,746	-442,000
4620	R&M - BUILDINGS	12,444	30,872	27,500	27,500	-3,372	0
4631	WARRANTY WORK	0	1,500	1,500	1,500	0	0
4680	ISF-CUSTODIAL SERVICES	10,495	30,963	30,053	30,053	-910	0
4710	PRINTING & BINDING	654	2,000	2,100	2,100	100	0
4810	PROMOTIONAL ACTIVITIES	1,192	1,000	2,000	1,750	1,000	-250
4910	OTHER CURRENT CHARGES	7,063	35,000	7,500	7,500	-27,500	0
4912	LICENSES AND FEES	7,110	7,200	8,300	7,300	1,100	-1,000
5110	OFFICE SUPPLIES	7,176	9,550	10,550	9,050	1,000	-1,500
5120	COMPUTER	4,269	6,150	6,150	6,150	0	0
5210	OPERATING SUPPLIES	473,082	579,890	610,044	610,044	30,154	0
5211	FUEL	131	0	0	0	0	0
5212	FUEL - DIESEL	25,971	29,000	30,000	30,000	1,000	0
5222	UNIFORM CLEANING/EXPENSE	21,915	31,815	31,415	31,415	-400	0
5230	UNCAPITALIZED EQUIPMENT	33,721	30,750	32,400	23,900	1,650	-8,500
5231	UNCAPITALIZED SOFTWARE	2,774	14,990	9,300	8,100	-5,690	-1,200
5310	ROAD MATERIALS & SUPPLIES	14,906	15,000	15,000	15,000	0	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	6,176	10,967	11,400	10,400	433	-1,000
Operating Expenditures/Expenses		5,181,594	5,063,308	7,950,136	7,287,216	2,886,828	-662,920

WATER AND WASTEWATER UTILITY FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Capital Outlay</i>							
4610	REPAIR & MAINTENANCE SRVC	104,646	489,161	0	0	-489,161	0
6210	BLDG-OFFICE	0	35,000	0	0	-35,000	0
6340	GEN PUBLIC IMPROVEMENT	2,585,118	3,651,920	889,500	3,052,500	-2,762,420	2,163,000
6350	SEWER SYSTEM	495,032	3,945,107	1,122,000	475,000	-2,823,107	-647,000
6410	OFFICE (EXCL. COMPUTER)	0	10,000	0	15,000	-10,000	15,000
6430	COMPUTERS	0	25,000	0	0	-25,000	0
6470	OTHER EQUIPMENT	5,110	10,400	0	5,000	-10,400	5,000
Capital Outlay		3,189,906	8,166,588	2,011,500	3,547,500	-6,155,088	1,536,000
<i>Debt Service</i>							
7101	PRINCIPAL	0	887,040	887,002	914,720	-38	27,718
7102	ADVANCE FROM OTHER FUNDS	0	613,784	0	0	-613,784	0
7201	INTEREST EXP	610,561	588,831	575,501	548,474	-13,330	-27,027
7261	INTEREST EXP-H2O DEPOSITS	734	650	650	650	0	0
7301	COST OF ISSUE/OTHER FEES	2,623	0	0	0	0	0
Debt Service		613,918	2,090,305	1,463,153	1,463,844	-627,152	691
<i>Other Uses</i>							
9133	TRF TO 333 FUND (CIF)	0	114,848	0	0	-114,848	0
9141	TRF TO 441 FUND (SEWER)	48,181	0	0	0	0	0
9540	LOAN TO 440 (SOLID WASTE)	0	520,000	0	0	-520,000	0
Other Uses		48,181	634,848	0	0	-634,848	0
WATER AND WASTEWATER UTILITY FUND		14,775,704	21,589,028	17,278,189	18,265,221	-4,310,839	987,032

UTILITY BILLING-1503

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Personal Services - Salaries								
1101	EXECUTIVE SALARIES	46,777	0	0	0	0	0	
1201	REG SALARIES AND WAGES	234,288	237,215	246,641	254,040	9,426	7,399	
1301	OTHER SALARIES & WAGES	9,441	11,700	7,200	7,200	-4,500	0	
1401	OVERTIME	14,733	12,000	4,000	4,000	-8,000	0	
Personal Services - Salaries		305,239	260,915	257,841	265,240	-3,074	7,399	
Personal Services - Benefits								
2100	FICA TAXES	22,710	19,960	19,725	20,291	-235	566	
2201	RETIREMENT CONTRIBUTIONS	24,314	20,384	21,149	21,188	765	39	
2203	OPEB	1,844	0	0	0	0	0	
2310	LIFE & HEALTH INSURANCE	38,486	27,739	54,475	55,754	26,736	1,279	
2480	ISF-WORKERS' COMP	8,264	8,264	361	364	-7,903	3	
Personal Services - Benefits		95,618	76,347	95,710	97,597	19,363	1,887	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	390	18,825	22,625	18,725	3,800	-3,900	
3115	ISF-INFORMATION TECHNOLOGY	0	0	15,454	14,535	15,454	-919	
3130	SUBSTANCE ABUSE TEST-WC	65	0	100	100	100	0	
3405	OTHER CONTRACTUAL SERV	115,134	124,000	133,900	136,700	9,900	2,800	
3406	BANKING SERVICES	37,486	35,000	43,300	44,200	8,300	900	
3481	ISF-BUILDING MAINTENANCE	2,434	3,165	2,802	2,802	-363	0	
4010	TRAVEL & PER DIEM	694	4,500	6,100	6,200	1,600	100	
4110	COMMUNICATIONS SERVICES	1,724	2,043	2,100	2,100	57	0	
4130	POSTAGE, FREIGHT, SHIPPING	7,570	6,500	100	100	-6,400	0	
4310	ELECTRICITY	2,367	2,200	2,310	2,426	110	116	
4330	WATER, SEWER, SOLID WASTE	99	948	715	715	-233	0	
4410	RENT/LEASE-EQUIPMENT	2,127	1,809	2,600	2,700	791	100	
4580	ISF-INSURANCE	3,440	3,440	0	0	-3,440	0	
4610	REPAIR & MAINTENANCE SRVC	35	3,000	3,000	1,000	0	-2,000	
4680	ISF-CUSTODIAL SERVICES	345	1,018	1,018	1,018	0	0	
4710	PRINTING & BINDING	0	100	200	200	100	0	
5110	OFFICE SUPPLIES	357	900	2,400	900	1,500	-1,500	
5120	COMPUTER	5	0	0	0	0	0	
5210	OPERATING SUPPLIES	1,471	1,200	1,400	1,400	200	0	
5222	UNIFORM CLEANING/EXPENSE	410	900	1,000	1,000	100	0	
5230	UNCAPITALIZED EQUIPMENT	0	3,050	3,500	2,000	450	-1,500	
5231	UNCAPITALIZED SOFTWARE	0	3,300	900	900	-2,400	0	
Operating Expenditures/Expenses		176,153	215,898	245,524	239,721	29,626	-5,803	
Capital Outlay								
6470	OTHER EQUIPMENT	0	5,400	0	0	-5,400	0	
Capital Outlay		0	5,400	0	0	-5,400	0	
Debt Service								
7261	INTEREST EXP-H20 DEPOSITS	734	650	650	650	0	0	
Debt Service		734	650	650	650	0	0	
UTILITY BILLING		TOTAL	577,744	559,210	599,725	603,208	40,515	3,483

ENGINEERING-5035

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Personal Services - Salaries								
1101	EXECUTIVE SALARIES	123,524	105,780	119,520	123,106	13,740	3,586	
1201	REG SALARIES AND WAGES	870,644	790,584	851,648	832,670	61,064	-18,978	
1401	OVERTIME	5,364	5,000	5,000	5,000	0	0	
Personal Services - Salaries		999,532	901,364	976,168	960,776	74,804	-15,392	
Personal Services - Benefits								
2100	FICA TAXES	74,335	68,954	74,677	73,499	5,723	-1,178	
2201	RETIREMENT CONTRIBUTIONS	102,874	88,848	91,347	91,722	2,499	375	
2203	OPEB	3,407	0	0	0	0	0	
2310	LIFE & HEALTH INSURANCE	100,711	87,451	103,597	106,028	16,146	2,431	
2480	ISF-WORKERS' COMP	15,717	15,717	8,597	8,683	-7,120	86	
Personal Services - Benefits		297,044	260,970	278,218	279,932	17,248	1,714	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	7,464	25,000	25,000	25,000	0	0	
3115	ISF-INFORMATION TECHNOLOGY	0	0	45,632	43,810	45,632	-1,822	
3481	ISF-BUILDING MAINTENANCE	16,314	16,314	12,515	12,515	-3,799	0	
4010	TRAVEL & PER DIEM	2,719	5,673	6,000	6,000	327	0	
4110	COMMUNICATIONS SERVICES	8,422	7,500	7,500	7,500	0	0	
4130	POSTAGE, FREIGHT, SHIPPING	890	1,025	1,025	1,025	0	0	
4310	ELECTRICITY	9,816	7,500	7,875	8,269	375	394	
4330	WATER, SEWER, SOLID WASTE	433	789	803	803	14	0	
4410	RENT/LEASE-EQUIPMENT	3,691	4,400	3,050	3,050	-1,350	0	
4480	ISF-VEHICLES	32,573	9,562	24,391	24,004	14,829	-387	
4580	ISF-INSURANCE	15,178	15,840	0	0	-15,840	0	
4610	REPAIR & MAINTENANCE SRVC	2,775	4,000	4,000	4,000	0	0	
4680	ISF-CUSTODIAL SERVICES	2,313	6,822	5,912	5,912	-910	0	
4710	PRINTING & BINDING	0	300	300	300	0	0	
4810	PROMOTIONAL ACTIVITIES	1,036	0	0	0	0	0	
4910	OTHER CURRENT CHARGES	313	0	0	0	0	0	
4912	LICENSES AND FEES	310	700	800	800	100	0	
5110	OFFICE SUPPLIES	3,298	3,650	3,650	3,650	0	0	
5120	COMPUTER	1,517	2,750	2,750	2,750	0	0	
5210	OPERATING SUPPLIES	3,552	3,190	3,190	3,190	0	0	
5222	UNIFORM CLEANING/EXPENSE	918	2,000	2,000	2,000	0	0	
5230	UNCAPITALIZED EQUIPMENT	1,290	3,750	3,750	3,750	0	0	
5231	UNCAPITALIZED SOFTWARE	2,166	6,890	6,000	6,000	-890	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	4,636	4,867	6,300	6,300	1,433	0	
Operating Expenditures/Expenses		121,624	132,522	172,443	170,628	39,921	-1,815	
Capital Outlay								
6210	BLDG-OFFICE	0	15,000	0	0	-15,000	0	
6410	OFFICE (EXCL. COMPUTER)	0	10,000	0	15,000	-10,000	15,000	
6430	COMPUTERS	0	5,000	0	0	-5,000	0	
Capital Outlay		0	30,000	0	15,000	-30,000	15,000	
ENGINEERING		TOTAL	1,418,200	1,324,856	1,426,829	1,426,336	101,973	-493

WATER ADMIN-5101

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	203,184	180,469	188,214	193,860	7,745	5,646	
1301	OTHER SALARIES & WAGES	0	1,000	1,000	1,000	0	0	
1401	OVERTIME	0	500	500	500	0	0	
Personal Services - Salaries		203,184	181,969	189,714	195,360	7,745	5,646	
Personal Services - Benefits								
2100	FICA TAXES	15,109	13,921	14,513	14,945	592	432	
2201	RETIREMENT CONTRIBUTIONS	21,720	19,233	19,718	20,151	485	433	
2203	OPEB	926	0	0	0	0	0	
2310	LIFE & HEALTH INSURANCE	31,864	29,459	22,256	22,778	-7,203	522	
2480	ISF-WORKERS' COMP	3,288	3,288	1,745	1,762	-1,543	17	
Personal Services - Benefits		72,907	65,901	58,232	59,636	-7,669	1,404	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	2,145	8,950	5,000	5,000	-3,950	0	
3115	ISF-INFORMATION TECHNOLOGY	0	0	12,689	11,830	12,689	-859	
3405	OTHER CONTRACTUAL SERV	2,952	10,000	4,750	4,750	-5,250	0	
3481	ISF-BUILDING MAINTENANCE	87,305	87,305	77,307	77,307	-9,998	0	
3710	ADMIN COSTS-GENERAL FUND	464,143	464,143	440,397	576,568	-23,746	136,171	
4010	TRAVEL & PER DIEM	3,147	6,800	7,750	7,750	950	0	
4110	COMMUNICATIONS SERVICES	7,816	7,500	7,500	5,000	0	-2,500	
4130	POSTAGE, FREIGHT, SHIPPING	141	300	300	300	0	0	
4330	WATER, SEWER, SOLID WASTE	802	900	864	864	-36	0	
4410	RENT/LEASE-EQUIPMENT	1,516	1,500	1,500	1,500	0	0	
4480	ISF-VEHICLES	7,739	1,711	4,372	4,302	2,661	-70	
4580	ISF-INSURANCE	1,350	1,350	226,850	237,263	225,500	10,413	
4610	REPAIR & MAINTENANCE SRVC	962	0	45,000	20,000	45,000	-25,000	
4680	ISF-CUSTODIAL SERVICES	3,879	11,444	11,444	11,444	0	0	
4810	PROMOTIONAL ACTIVITIES	71	500	1,500	1,250	1,000	-250	
4912	LICENSES AND FEES	125	0	0	0	0	0	
5110	OFFICE SUPPLIES	1,603	2,500	2,000	2,000	-500	0	
5120	COMPUTER	786	1,000	1,000	1,000	0	0	
5210	OPERATING SUPPLIES	400	1,000	500	500	-500	0	
5222	UNIFORM CLEANING/EXPENSE	446	500	500	500	0	0	
5230	UNCAPITALIZED EQUIPMENT	2,417	3,400	0	0	-3,400	0	
5231	UNCAPITALIZED SOFTWARE	70	2,400	0	0	-2,400	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	565	1,500	1,000	0	-500	-1,000	
Operating Expenditures/Expenses		590,380	614,703	852,223	969,128	237,520	116,905	
Capital Outlay								
6210	BLDG-OFFICE	0	20,000	0	0	-20,000	0	
Capital Outlay		0	20,000	0	0	-20,000	0	
Other Uses								
9133	TRF TO 333 FUND (CIF)	0	114,848	0	0	-114,848	0	
9540	LOAN TO 440 (SOLID WASTE)	0	520,000	0	0	-520,000	0	
Other Uses		0	634,848	0	0	-634,848	0	
WATER ADMIN		TOTAL	866,471	1,517,421	1,100,169	1,224,124	-417,252	123,955

WATER PRODUCTION-5165

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	566,556	567,376	584,098	601,621	16,722	17,523
1401	OVERTIME	57,362	51,500	52,500	52,500	1,000	0
Personal Services - Salaries		623,918	618,876	636,598	654,121	17,722	17,523
Personal Services - Benefits							
2100	FICA TAXES	46,092	47,344	44,684	50,040	-2,660	5,356
2201	RETIREMENT CONTRIBUTIONS	61,869	50,338	52,509	52,410	2,171	-99
2203	OPEB	2,658	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	87,142	80,040	90,155	92,271	10,115	2,116
2480	ISF-WORKERS' COMP	8,842	8,842	13,303	13,437	4,461	134
Personal Services - Benefits		206,603	186,564	200,651	208,158	14,087	7,507
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	56,745	95,000	95,000	95,000	0	0
3115	ISF-INFORMATION TECHNOLOGY	0	0	2,489	1,931	2,489	-558
3405	OTHER CONTRACTUAL SERV	1,000	1,000	1,000	1,000	0	0
4010	TRAVEL & PER DIEM	3,830	4,000	4,000	4,000	0	0
4110	COMMUNICATIONS SERVICES	2,108	2,100	1,840	1,840	-260	0
4130	POSTAGE, FREIGHT, SHIPPING	2,067	4,500	500	500	-4,000	0
4310	ELECTRICITY	431,695	435,000	456,750	479,588	21,750	22,838
4410	RENT/LEASE-EQUIPMENT	823	1,000	1,000	1,000	0	0
4480	ISF-VEHICLES	78,337	38,517	77,177	76,196	38,660	-981
4580	ISF-INSURANCE	151,215	151,215	0	0	-151,215	0
4610	REPAIR & MAINTENANCE SRVC	55,813	81,300	676,300	576,300	595,000	-100,000
4631	WARRANTY WORK	0	1,500	1,500	1,500	0	0
4910	OTHER CURRENT CHARGES	50	0	0	0	0	0
4912	LICENSES AND FEES	4,750	4,500	5,500	4,500	1,000	-1,000
5120	COMPUTER	36	0	0	0	0	0
5210	OPERATING SUPPLIES	130,994	225,000	225,000	225,000	0	0
5212	FUEL - DIESEL	6,633	6,000	7,000	7,000	1,000	0
5222	UNIFORM CLEANING/EXPENSE	3,766	5,000	5,000	5,000	0	0
5230	UNCAPITALIZED EQUIPMENT	4,791	3,000	6,500	5,000	3,500	-1,500
5231	UNCAPITALIZED SOFTWARE	338	0	0	0	0	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	392	2,000	2,000	2,000	0	0
Operating Expenditures/Expenses		935,383	1,060,632	1,568,556	1,487,355	507,924	-81,201
Capital Outlay							
6340	GEN PUBLIC IMPROVEMENT	35,900	0	689,500	3,052,500	689,500	2,363,000
Capital Outlay		35,900	0	689,500	3,052,500	689,500	2,363,000
Other Uses							
9141	TRF TO 441 FUND (SEWER)	35,900	0	0	0	0	0
Other Uses		35,900	0	0	0	0	0
WATER PRODUCTION		TOTAL	1,837,704	1,866,072	3,095,305	5,402,134	1,229,233
						2,306,829	

WATER DISTRIBUTION-5166

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	559,977	642,776	617,523	636,049	-25,253	18,526
1401	OVERTIME	42,976	40,000	40,000	40,000	0	0
Personal Services - Salaries		602,953	682,776	657,523	676,049	-25,253	18,526
Personal Services - Benefits							
2100	FICA TAXES	43,625	52,232	50,300	51,718	-1,932	1,418
2201	RETIREMENT CONTRIBUTIONS	61,108	64,230	61,813	66,921	-2,417	5,108
2203	OPEB	-11,229	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	126,752	118,708	142,003	145,336	23,295	3,333
2480	ISF-WORKERS' COMP	10,708	10,708	13,954	14,093	3,246	139
Personal Services - Benefits		230,964	245,878	268,070	278,068	22,192	9,998
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	521	0	0	0	0	0
3115	ISF-INFORMATION TECHNOLOGY	0	0	19,494	17,957	19,494	-1,537
3405	OTHER CONTRACTUAL SERV	0	800	800	800	0	0
4010	TRAVEL & PER DIEM	7,019	6,500	6,500	5,500	0	-1,000
4110	COMMUNICATIONS SERVICES	1,570	1,720	800	0	-920	-800
4120	RADIOS	926	1,200	1,000	1,000	-200	0
4130	POSTAGE, FREIGHT, SHIPPING	542	1,000	500	500	-500	0
4330	WATER, SEWER, SOLID WASTE	3,267	10,557	9,206	13,043	-1,351	3,837
4410	RENT/LEASE-EQUIPMENT	0	2,000	2,000	2,000	0	0
4480	ISF-VEHICLES	189,950	45,223	138,046	135,927	92,823	-2,119
4580	ISF-INSURANCE	121,026	121,026	0	0	-121,026	0
4610	REPAIR & MAINTENANCE SRVC	176,232	100,000	570,000	520,000	470,000	-50,000
4710	PRINTING & BINDING	654	1,000	1,000	1,000	0	0
4912	LICENSES AND FEES	575	0	0	0	0	0
5210	OPERATING SUPPLIES	4,279	7,000	6,000	6,000	-1,000	0
5211	FUEL	106	0	0	0	0	0
5222	UNIFORM CLEANING/EXPENSE	4,640	7,000	6,500	6,500	-500	0
5230	UNCAPITALIZED EQUIPMENT	6,554	7,000	11,500	6,000	4,500	-5,500
5310	ROAD MATERIALS & SUPPLIES	14,906	15,000	15,000	15,000	0	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	177	1,000	1,000	1,000	0	0
Operating Expenditures/Expenses		532,944	328,026	789,346	732,227	461,320	-57,119
Capital Outlay							
6340	GEN PUBLIC IMPROVEMENT	0	0	200,000	0	200,000	-200,000
6470	OTHER EQUIPMENT	3,544	5,000	0	5,000	-5,000	5,000
Capital Outlay		3,544	5,000	200,000	5,000	195,000	-195,000
WATER DISTRIBUTION		TOTAL	1,370,405	1,261,680	1,914,939	1,691,344	653,259
							-223,595

WATER/SEWER CIP - R&M-5181

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Operating Expenditures/Expenses							
4130	POSTAGE, FREIGHT, SHIPPING	21	0	0	0	0	0
Operating Expenditures/Expenses		21	0	0	0	0	0
Capital Outlay							
4610	REPAIR & MAINTENANCE SRVC	53,682	95,000	0	0	-95,000	0
6340	GEN PUBLIC IMPROVEMENT	266,522	1,279,419	0	0	-1,279,419	0
6430	COMPUTERS	0	20,000	0	0	-20,000	0
6470	OTHER EQUIPMENT	1,566	0	0	0	0	0
Capital Outlay		321,770	1,394,419	0	0	-1,394,419	0
WATER/SEWER CIP - R&M							
	TOTAL	321,791	1,394,419	0	0	-1,394,419	0

WATER/SEWER CIP-5185

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Operating Expenditures/Expenses							
5210	OPERATING SUPPLIES	211	0	0	0	0	0
Operating Expenditures/Expenses							
		211	0	0	0	0	0
Capital Outlay							
6340	GEN PUBLIC IMPROVEMENT	2,282,696	2,372,501	0	0	-2,372,501	0
Capital Outlay							
		2,282,696	2,372,501	0	0	-2,372,501	0
WATER/SEWER CIP							
	TOTAL	2,282,907	2,372,501	0	0	-2,372,501	0

WASTEWATER ADMIN-5201

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	112,811	65,278	68,873	70,939	3,595	2,066
1401	OVERTIME	16	500	500	500	0	0
Personal Services - Salaries		112,827	65,778	69,373	71,439	3,595	2,066
Personal Services - Benefits							
2100	FICA TAXES	8,383	5,032	5,307	5,465	275	158
2201	RETIREMENT CONTRIBUTIONS	10,669	6,502	6,782	6,850	280	68
2203	OPEB	979	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	17,146	15,069	9,089	9,303	-5,980	214
2480	ISF-WORKERS' COMP	2,391	2,391	44	45	-2,347	1
Personal Services - Benefits		39,568	28,994	21,222	21,663	-7,772	441
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	176	0	0	0	0	0
3115	ISF-INFORMATION TECHNOLOGY	0	0	6,225	6,045	6,225	-180
3405	OTHER CONTRACTUAL SERV	0	0	3,750	3,750	3,750	0
3481	ISF-BUILDING MAINTENANCE	40,465	40,465	35,831	35,831	-4,634	0
3710	ADMIN COSTS-GENERAL FUND	606,791	606,791	639,543	555,334	32,752	-84,209
4010	TRAVEL & PER DIEM	29	2,100	2,100	2,100	0	0
4110	COMMUNICATIONS SERVICES	10,913	12,000	12,000	12,000	0	0
4130	POSTAGE, FREIGHT, SHIPPING	260	500	500	500	0	0
4410	RENT/LEASE-EQUIPMENT	2,883	3,000	3,000	3,000	0	0
4580	ISF-INSURANCE	801	801	376,147	393,412	375,346	17,265
4610	REPAIR & MAINTENANCE SRVC	220	0	0	0	0	0
4680	ISF-CUSTODIAL SERVICES	3,958	11,679	11,679	11,679	0	0
4710	PRINTING & BINDING	0	500	500	500	0	0
4810	PROMOTIONAL ACTIVITIES	85	500	500	500	0	0
5110	OFFICE SUPPLIES	1,891	2,000	2,000	2,000	0	0
5120	COMPUTER	1,659	1,500	1,500	1,500	0	0
5210	OPERATING SUPPLIES	83	500	500	500	0	0
5230	UNCAPITALIZED EQUIPMENT	6,758	3,400	0	0	-3,400	0
5231	UNCAPITALIZED SOFTWARE	0	2,400	2,400	1,200	0	-1,200
5410	BOOKS, PUBS, SUBSCRIPTIONS	286	1,000	500	500	-500	0
Operating Expenditures/Expenses		677,258	689,136	1,098,675	1,030,351	409,539	-68,324
Debt Service							
7101	PRINCIPAL	0	887,040	887,002	914,720	-38	27,718
7102	ADVANCE FROM OTHER FUNDS	0	613,784	0	0	-613,784	0
7201	INTEREST EXP	610,561	588,831	575,501	548,474	-13,330	-27,027
7301	COST OF ISSUE/OTHER FEES	2,623	0	0	0	0	0
Debt Service		613,184	2,089,655	1,462,503	1,463,194	-627,152	691
WASTEWATER ADMIN		TOTAL	1,442,837	2,873,563	2,651,773	2,586,647	-221,790
							-65,126

WPC TREATMENT PLANT-5265

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	769,201	812,297	831,857	856,813	19,560	24,956
1301	OTHER SALARIES & WAGES	10,616	12,000	12,000	12,000	0	0
1401	OVERTIME	25,203	29,000	29,000	29,000	0	0
Personal Services - Salaries		805,020	853,297	872,857	897,813	19,560	24,956
Personal Services - Benefits							
2100	FICA TAXES	59,220	65,277	66,774	68,683	1,497	1,909
2201	RETIREMENT CONTRIBUTIONS	75,890	71,686	74,292	74,190	2,606	-102
2203	OPEB	17,328	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	131,371	118,262	135,745	138,931	17,483	3,186
2480	ISF-WORKERS' COMP	21,385	21,385	13,583	13,719	-7,802	136
Personal Services - Benefits		305,194	276,610	290,394	295,523	13,784	5,129
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	62,037	62,500	362,500	62,500	300,000	-300,000
3115	ISF-INFORMATION TECHNOLOGY	0	0	10,135	9,835	10,135	-300
3405	OTHER CONTRACTUAL SERV	10,281	11,200	11,200	11,200	0	0
3410	SLUDGE REMOVAL	372,029	405,000	405,000	405,000	0	0
3422	REFUSE DISPOSAL	691	0	0	0	0	0
4010	TRAVEL & PER DIEM	4,793	6,000	6,000	6,000	0	0
4110	COMMUNICATIONS SERVICES	3,425	3,150	3,500	3,500	350	0
4130	POSTAGE, FREIGHT, SHIPPING	6,308	6,600	6,600	6,600	0	0
4310	ELECTRICITY	489,085	525,000	551,250	578,813	26,250	27,563
4410	RENT/LEASE-EQUIPMENT	0	2,500	2,500	2,500	0	0
4480	ISF-VEHICLES	22,120	7,377	20,492	20,132	13,115	-360
4580	ISF-INSURANCE	156,881	157,160	0	0	-157,160	0
4610	REPAIR & MAINTENANCE SRVC	84,390	103,280	584,026	464,026	480,746	-120,000
4620	R&M - BUILDINGS	1,618	30,872	27,500	27,500	-3,372	0
4910	OTHER CURRENT CHARGES	6,700	35,000	7,500	7,500	-27,500	0
4912	LICENSES AND FEES	1,350	2,000	2,000	2,000	0	0
5110	OFFICE SUPPLIES	0	500	500	500	0	0
5120	COMPUTER	70	600	600	600	0	0
5210	OPERATING SUPPLIES	302,364	310,000	341,454	341,454	31,454	0
5211	FUEL	25	0	0	0	0	0
5212	FUEL - DIESEL	19,338	23,000	23,000	23,000	0	0
5222	UNIFORM CLEANING/EXPENSE	6,889	9,315	9,315	9,315	0	0
5230	UNCAPITALIZED EQUIPMENT	10,350	6,150	6,150	6,150	0	0
5231	UNCAPITALIZED SOFTWARE	140	0	0	0	0	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	90	500	500	500	0	0
Operating Expenditures/Expenses		1,560,974	1,707,704	2,381,722	1,988,625	674,018	-393,097
Capital Outlay							
6350	SEWER SYSTEM	0	0	1,020,000	375,000	1,020,000	-645,000
Capital Outlay		0	0	1,020,000	375,000	1,020,000	-645,000
WPC TREATMENT PLANT		2,671,188	2,837,611	4,564,973	3,556,961	1,727,362	-1,008,012

WPC COLLECTION-5266

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	611,199	694,047	712,412	733,784	18,365	21,372
1401	OVERTIME	10,543	12,000	12,000	12,000	0	0
Personal Services - Salaries		621,742	706,047	724,412	745,784	18,365	21,372
Personal Services - Benefits							
2100	FICA TAXES	44,845	54,013	55,418	57,052	1,405	1,634
2201	RETIREMENT CONTRIBUTIONS	56,323	55,915	60,318	58,600	4,403	-1,718
2203	OPEB	-1,367	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	104,400	96,174	130,784	133,854	34,610	3,070
2480	ISF-WORKERS' COMP	15,591	15,591	9,897	9,996	-5,694	99
Personal Services - Benefits		219,792	221,693	256,417	259,502	34,724	3,085
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	5,790	1,500	27,750	1,500	26,250	-26,250
3115	ISF-INFORMATION TECHNOLOGY	0	0	8,609	7,870	8,609	-739
3141	SUBSTANCE ABUSE TEST-DOT	55	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	1,901	2,500	2,500	2,500	0	0
3422	REFUSE DISPOSAL	8,146	0	0	0	0	0
4010	TRAVEL & PER DIEM	1,260	2,500	2,500	2,500	0	0
4110	COMMUNICATIONS SERVICES	10,136	11,000	11,000	11,000	0	0
4130	POSTAGE, FREIGHT, SHIPPING	752	2,500	2,500	2,500	0	0
4310	ELECTRICITY	86,270	62,948	66,150	69,458	3,202	3,308
4330	WATER, SEWER, SOLID WASTE	3,472	19,686	24,849	24,849	5,163	0
4480	ISF-VEHICLES	320,899	89,478	260,189	256,404	170,711	-3,785
4580	ISF-INSURANCE	67,254	66,975	0	0	-66,975	0
4610	REPAIR & MAINTENANCE SRVC	33,437	15,000	395,000	250,000	380,000	-145,000
4620	R&M - BUILDINGS	10,826	0	0	0	0	0
4710	PRINTING & BINDING	0	100	100	100	0	0
5110	OFFICE SUPPLIES	27	0	0	0	0	0
5120	COMPUTER	196	300	300	300	0	0
5210	OPERATING SUPPLIES	29,728	32,000	32,000	32,000	0	0
5222	UNIFORM CLEANING/EXPENSE	4,846	7,100	7,100	7,100	0	0
5230	UNCAPITALIZED EQUIPMENT	171	1,000	1,000	1,000	0	0
5231	UNCAPITALIZED SOFTWARE	60	0	0	0	0	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	30	100	100	100	0	0
Operating Expenditures/Expenses		585,256	314,687	841,647	669,181	526,960	-172,466
Capital Outlay							
6350	SEWER SYSTEM	12,281	0	102,000	100,000	102,000	-2,000
Capital Outlay		12,281	0	102,000	100,000	102,000	-2,000
Other Uses							
9141	TRF TO 441 FUND (SEWER)	12,281	0	0	0	0	0
Other Uses		12,281	0	0	0	0	0
WPC COLLECTION		TOTAL	1,451,352	1,242,427	1,924,476	1,774,467	682,049
							-150,009

WATER/SEWER CIP - R&M-5281

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Operating Expenditures/Expenses							
5230	UNCAPITALIZED EQUIPMENT	1,390	0	0	0	0	0
Operating Expenditures/Expenses		1,390	0	0	0	0	0
Capital Outlay							
4610	REPAIR & MAINTENANCE SRVC	50,964	394,161	0	0	-394,161	0
6350	SEWER SYSTEM	213,901	815,425	0	0	-815,425	0
Capital Outlay		264,865	1,209,586	0	0	-1,209,586	0
WATER/SEWER CIP - R&M		266,255	1,209,586	0	0	-1,209,586	0
TOTAL		266,255	1,209,586	0	0	-1,209,586	0

WATER/SEWER CIP-5285

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
Capital Outlay							
6350	SEWER SYSTEM	268,850	3,129,682	0	0	-3,129,682	0
Capital Outlay		268,850	3,129,682	0	0	-3,129,682	0
WATER/SEWER CIP		268,850	3,129,682	0	0	-3,129,682	0
TOTAL		268,850	3,129,682	0	0	-3,129,682	0

MARINA FUND SUMMARY

	FY2013 ACTUAL	PROJECTED FY2014 BUDGET	ADOPTED FY2015 BUDGET	PLANNED FY2016 BUDGET	VARIANCE FY15 V. FY14 OVER(UND.)	PERCENT INCR / (DECR.)
BEGINNING RESERVES	\$ 1,162,370	\$ 1,177,796	\$ 173,144	\$ 105,852	\$ (1,004,652)	-85%
REVENUES:						
Intergovernmental Revenues	\$ -	\$ 22,500	\$ -	\$ -	\$ (22,500)	-100%
Charges for Services	19,280	18,350	18,350	18,350	-	0%
Fines and Forfeitures	4,245	3,000	3,000	3,000	-	0%
Miscellaneous Revenues	449,331	479,949	478,048	503,559	(1,901)	0%
Transfers	45,000	30,500	-	-	(30,500)	-100%
TOTAL REVENUES	517,856	554,299	499,398	524,909	(54,901)	-10%
TOTAL REVENUES/BEGINNING RESERVES	\$ 1,680,226	\$ 1,732,095	\$ 672,542	\$ 630,761	\$ (1,059,553)	-61%
EXPENDITURES:						
Salaries	\$ 129,223	\$ 133,691	\$ 137,658	\$ 141,417	\$ 3,967	3%
Benefits	45,151	43,049	43,817	44,688	768	2%
Operating Expenditures/Expenses	120,990	135,239	385,215	150,510	249,976	185%
Capital Outlay	207,066	1,246,972	-	-	(1,246,972)	-100%
TOTAL EXPENDITURES	502,430	1,558,951	566,690	336,615	(992,261)	-64%
ENDING RESERVES	1,177,796	173,144	105,852	294,146	(67,292)	-39%
TOTAL EXPENDITURES/ ENDING RESERVES	\$ 1,680,226	\$ 1,732,095	\$ 672,542	\$ 630,761	\$ (1,059,553)	-61%

PARKS & RECREATION - MARINA

Departmental Mission Statement

The mission of the Dunedin Marina is to provide both residents and visitors with well-maintained and affordable boating access. The Marina is acknowledged as one of the City's important historical features; maintaining this tradition requires a commitment to fiscally sound operation and quality upkeep of the facility.

Current Services Summary

The Dunedin Marina provides for the rental of 187 wet slips (171 recreational, 10 commercial, and 6 transient), a boat ramp, fish market/restaurant, and home to several boating groups and associations: The Windlasses, Dunedin Youth Sailing Association, Coast Guard Auxiliary and Dunedin Boat Club. Operations include collecting rent, enforcement of all marina rules and regulations, dock and boat inspections for compliance and safety, necessary repairs, service of delinquent accounts, monitoring and regulating boat ramp usage, rendering emergency assistance and providing information to the public.

Budget Highlights, Service Changes and Proposed Efficiencies

The Dunedin Marina is an Enterprise Fund with funding for all operating and capital expenditures provided through user fees. Slip rentals are divided into Part A (provides operating expenses) and Part B (contributes to capital funds). The budget provides for \$175,000 in capital project revenues 2014 and 2015. However for FY 2016 and 2017, the Part B will have to be raised, due to future capital projects such as the seawall renovations and Marina dredging event scheduled for FY 2019.

Department Expenditure Summary

MARINA		FUND: MARINA			
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 174,374	\$ 176,740	\$ 181,475	\$ 186,105	2.7%
Operating Expenditures/Expenses	120,990	135,239	385,215	150,510	184.8%
Capital Outlay	207,066	1,246,972	-	-	-
TOTAL EXPENDITURES	\$ 502,430	\$ 1,558,951	\$ 566,690	\$ 336,615	-63.6%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Director of Parks & Recreation	0.15	0.15	0.15	0.00
Harbormaster	1.00	1.00	1.00	0.00
Marine Maintenance Operator	1.00	1.00	1.00	0.00
<i>Subtotal-Regular FTE's</i>	<i>2.15</i>	<i>2.15</i>	<i>2.15</i>	<i>0.00</i>
Park Attendant - (1)	0.50	0.50	0.50	0.00
<i>Subtotal-Variable/On-Demand Employees</i>	<i>0.50</i>	<i>0.50</i>	<i>0.50</i>	<i>0.00</i>
TOTAL FTE's	2.65	2.65	2.65	0.00

FY 2014 Goals Accomplished

1. Complete north, south and east seawall project.
Status: Project completed.
2. Complete day dock renovations.
Status: Project in for permitting with DEP.
3. Installation of the pump out station located on the east wall.
Status: Project in for permitting with DEP.

FY 2015 Goals and Objectives

1. Complete west seawall project.
2. Complete repairs to existing docks A, B & C.
3. Install WiFi for use by slip renters, boat club and park visitors.
4. Seal coat and stripe the west side of the Marina parking lot and add tire stops.

442

MARINA FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Intergovernmental Revenues</i>							
334.7012	GRANTS	0	22,500	0	0	-22,500	0
Intergovernmental Revenues		0	22,500	0	0	-22,500	0
<i>Charges for Services</i>							
347.5931	BOAT RAMP REVENUE	18,875	18,000	18,000	18,000	0	0
347.5933	PARKING FEES	405	350	350	350	0	0
Charges for Services		19,280	18,350	18,350	18,350	0	0
<i>Fines and Forfeitures</i>							
354.1074	LATE PAYMENT PENALTY FEES	4,245	3,000	3,000	3,000	0	0
Fines and Forfeitures		4,245	3,000	3,000	3,000	0	0
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	3,034	4,581	2,183	2,183	-2,398	0
361.3000	NET INV FMV CHANGE	2,293	0	0	0	0	0
362.1102	BOATSLIP RENTALS	258,588	268,818	268,818	268,818	0	0
362.1103	DUN FISH CO LEASE	17,407	16,550	17,047	17,558	497	511
362.1113	PART B CAPITAL RENTS	150,000	175,000	175,000	200,000	0	25,000
362.1202	TRANS BOATSLIP RENTALS	19,457	15,000	15,000	15,000	0	0
369.9027	OTHER MISC REVENUE	276	0	0	0	0	0
369.9699	EQUITY VARIANCE	-1,724	0	0	0	0	0
Miscellaneous Revenue		449,331	479,949	478,048	503,559	-1,901	25,511
<i>Transfers</i>							
381.0134	TRANS FROM FUND 334	0	30,500	0	0	-30,500	0
381.9160	TRANSFER FROM FUND 660 CRA	45,000	0	0	0	0	0
Transfers		45,000	30,500	0	0	-30,500	0
442	MARINA FUND						
	TOTAL	517,856	554,299	499,398	524,909	-54,901	25,511

MARINA FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Personal Services - Salaries</i>							
1101	EXECUTIVE SALARIES	16,849	16,800	17,128	17,642	328	514
1201	REG SALARIES AND WAGES	101,324	104,851	108,158	111,403	3,307	3,245
1301	OTHER SALARIES & WAGES	10,916	11,040	11,372	11,372	332	0
1401	OVERTIME	134	1,000	1,000	1,000	0	0
Personal Services - Salaries		129,223	133,691	137,658	141,417	3,967	3,759
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	9,346	10,227	10,531	10,818	304	287
2201	RETIREMENT CONTRIBUTIONS	12,510	12,150	12,465	12,606	315	141
2203	OPEB	520	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	17,320	15,217	17,410	17,819	2,193	409
2480	ISF-WORKERS' COMP	5,455	5,455	3,411	3,445	-2,044	34
Personal Services - Benefits		45,151	43,049	43,817	44,688	768	871
<i>Operating Expenditures/Expenses</i>							
3110	PROFESSIONAL SERVICES	950	950	950	950	0	0
3481	ISF-BUILDING MAINTENANCE	14,846	14,846	3,836	3,836	-11,010	0
3710	ADMIN COSTS-GENERAL FUND	36,917	36,917	39,744	25,455	2,827	-14,289
4110	COMMUNICATIONS SERVICES	1,297	1,100	2,350	2,350	1,250	0
4130	POSTAGE, FREIGHT, SHIPPING	1,111	1,560	861	861	-699	0
4310	ELECTRICITY	20,703	19,200	20,160	21,168	960	1,008
4330	WATER, SEWER, SOLID WASTE	2,895	4,103	4,204	4,204	101	0
4410	RENT/LEASE-EQUIPMENT	45	0	0	0	0	0
4480	ISF-VEHICLES	5,225	1,676	4,306	4,249	2,630	-57
4580	ISF-INSURANCE	25,956	25,956	24,689	25,822	-1,267	1,133
4610	REPAIR & MAINTENANCE SRVC	6,862	7,000	272,000	49,500	265,000	-222,500
4680	ISF-CUSTODIAL SERVICES	0	5,234	0	0	-5,234	0
4910	OTHER CURRENT CHARGES	0	2,115	2,115	2,115	0	0
5110	OFFICE SUPPLIES	738	600	600	600	0	0
5210	OPERATING SUPPLIES	1,815	4,200	4,000	4,000	-200	0
5219	CUSTODIAL SUPPLIES	902	750	750	750	0	0
5222	UNIFORM CLEANING/EXPENSE	110	1,250	650	650	-600	0
5230	UNCAPITALIZED EQUIPMENT	618	7,782	4,000	4,000	-3,782	0
Operating Expenditures/Expenses		120,990	135,239	385,215	150,510	249,976	-234,705
<i>Capital Outlay</i>							
6325	DOCKS & SHORELINE, ETC	207,066	1,246,972	0	0	-1,246,972	0
Capital Outlay		207,066	1,246,972	0	0	-1,246,972	0
MARINA FUND		TOTAL	502,430	1,558,951	566,690	336,615	-992,261
						-230,075	

STORMWATER FUND SUMMARY

	FY2013 ACTUAL	PROJECTED FY2014 BUDGET	ADOPTED FY2015 BUDGET	PLANNED FY2016 BUDGET	VARIANCE FY15 V. FY14 OVER(UND.)	PERCENT INCR / (DECR.)
BEGINNING RESERVES	\$ 3,437,579	\$ 2,753,390	\$ 195,686	\$ 3,879,577	\$ (2,557,704)	-93%
REVENUES:						
Intergovernmental Revenues	\$ 35,645	\$ 968,000	\$ 1,420,000	\$ -	\$ 452,000	47%
Charges for Services	2,937,068	2,966,510	3,257,584	3,401,795	291,074	10%
Fines and Forfeitures	-	-	20,889	20,889	20,889	0%
Miscellaneous Revenue	1,571	12,539	6,785	6,785	(5,754)	-46%
Other Non-Operating Revenue	-	-	6,117,000	-	6,117,000	0%
TOTAL REVENUES	2,974,284	3,947,049	10,822,258	3,429,469	6,875,209	174%
TOTAL REVENUES/BEGINNING RESERVES	\$ 6,411,863	\$ 6,700,439	\$ 11,017,944	\$ 7,309,046	\$ 4,317,505	64%
EXPENDITURES:						
Salaries	\$ 502,746	\$ 576,737	\$ 546,779	\$ 562,972	\$ (29,958)	-5%
Benefits	226,983	226,640	212,978	217,626	(13,662)	-6%
Operating Expenditures/Expenses	734,367	530,195	1,068,157	1,066,285	537,962	101%
Capital Outlay	1,964,518	4,711,589	3,467,996	347,445	(1,243,593)	-26%
Debt Service	229,859	443,744	1,244,157	1,043,096	800,413	180%
Transfers	-	15,848	598,300	-	582,452	3675%
TOTAL EXPENDITURES	3,658,473	6,504,753	7,138,367	3,237,424	633,614	10%
ENDING RESERVES	2,753,390	195,686	3,879,577	4,071,622	3,683,891	1883%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 6,411,863	\$ 6,700,439	\$ 11,017,944	\$ 7,309,046	\$ 4,317,505	64%

PUBLIC WORKS - STORMWATER

Departmental Mission Statement

The Stormwater Section of the Public Services Division has two major functions. First is to address Stormwater drainage issues throughout the City through both preventative maintenance of Stormwater infrastructure, and implementation of major capital improvements identified in the Master Drainage Plan and Curlew Creek Studies. The second function is to implement the regulatory requirements set forth in the National Pollutant Discharge Elimination System (NPDES) Municipal Separate Stormwater System (MS4) Federal Permit issued by the Environmental Protection Agency (EPA).

Current Services Summary

Current service levels will result in multiple inspections and maintenance of swale and ditches, inspections and maintenance of catch basins/grates/inlets, inspection and maintenance of storm drains, inspections and maintenance of treatment units, sweeping of residential and FDOT roadways. Provide contractual Aquatic Weed Control to ditches and channels, continue inspections to city-owned ponds/lakes and perform inspections for illicit discharges to the City Stormwater system.

Budget Highlights, Service Changes and Proposed Efficiencies

The Adopted FY2015 Stormwater Utility Fee is \$9.58 per ERU. The Adopted FY 2015 Stormwater expense budget consists of operations of \$1,827,914, capital of \$3,467,996 and a transfer out to the Solid Waste Fund of \$598,300. Some costs, formerly considered capital, have been moved to maintenance/repair items and consultant services.

Department Expenditure Summary

STORMWATER		FUND: STORMWATER			
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 729,729	\$ 803,377	\$ 759,757	\$ 780,598	-5.4%
Operating Expenditures/Expenses	734,367	530,195	1,068,157	1,066,285	101.5%
Capital Outlay	1,964,518	4,711,589	3,467,996	347,445	-26.4%
Debt Service	229,859	443,744	1,244,157	1,043,096	180.4%
Transfers	-	15,848	598,300	-	3675.2%
TOTAL EXPENDITURES	\$ 3,658,473	\$ 6,504,753	\$ 7,138,367	\$ 3,237,424	9.7%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Division Director of Public Services	0.33	0.33	0.33	0.00
Stormwater Program Coordinator	1.00	1.00	1.00	0.00
Public Service Supervisor	1.00	1.00	1.00	0.00
Public Services Foreman	1.00	1.00	1.00	0.00
Public Services Tech I	2.00	2.00	2.00	0.00
Public Services Worker III	1.00	1.00	1.00	0.00
Senior Administrative Assistant	0.33	0.33	0.33	0.00
Public Services Worker II	2.00	2.00	2.00	0.00
Public Services Worker I	5.00	5.00	5.00	0.00
TOTAL FTE's	13.66	13.66	13.66	0.00

FY 2014 Goals and Objectives Update

1. The Cycle 3 Stormwater permit was issued effective January 1, 2013 and will remain in effect until 2018. Staff is collecting data for the Year 1 Annual Report.
2. Performed 15 city-pond inspections and completed required maintenance activities
3. Swept a combined 2,178 of residential & FDOT curb miles and collected 722 tons of debris.
4. Completed 6,200 linear feet of storm drain lining.
5. Completed inspection and maintenance of 360,000 linear feet of swale/ditch maintenance.
6. Completed inspection and maintenance on 940 inlet catch basins.
7. Continuing discussion with FDEP/EPA on the TMDL program and challenge any data that is contradictory to our known water quality findings.
8. Conducted a “Walk the Waterbody” with FDEP and Pinellas County staff in the Cedar Creek watershed. The purpose of the walk was to discuss the proposed TMDL for Cedar Creek and to identify potential pollutant sources.
9. Developed and award a Mangrove Tree Trimming Contract for Cedar Creek, Curlew Creek and coastal waterways.
10. Continued collecting Water Quality Data & Street Sweeping data city-wide.

FY 2015 Goals and Objectives

1. Implement, remain in compliance, and report annually on the requirements in the NPDES MS4 permit.
2. Continue to review and implement cost-saving solutions that maintain service levels required as part of the NPDES permit.
3. Partner with our North Pinellas County Municipalities on the exchange and sharing of equipment and vehicles to reduce purchasing and rental costs.
4. Continue contractual lining of deteriorated storm drains.
5. Continue inspections of storm inlets and creeks as permit required and increase inspection’s prior to a known storm event.
6. Continue to our Public Education Program and the effects of illicit discharges to our waters.
7. Continue discussion with FDEP/EPA on the TMDL program and challenge any data that is contradictory to our known water quality findings.
8. Continue collecting Water Quality Data & Street Sweeping Data city-wide as means to quantify reductions in pollutant loadings from implemented Best Management Practices.
9. Partner with Pinellas County and Florida Department of Environmental Protection and other Stakeholders on a “Walk the Waterbody” exercise for Curlew Creek Watershed.

443		STORMWATER UTILITY FUND					
Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Intergovernmental Revenues</i>							
331.5010	FEMA	35,645	0	0	0	0	0
337.3501	GR-STORM (SWFWMD)	0	968,000	1,420,000	0	452,000	-1,420,000
Intergovernmental Revenues		35,645	968,000	1,420,000	0	452,000	-1,420,000
<i>Charges for Services</i>							
343.5130	UNIT CHARGES-STORMWATER	2,957,326	2,913,610	3,204,684	3,348,895	291,074	144,211
343.5131	STREET SWEEPING SERVICES	53,740	52,900	52,900	52,900	0	0
343.6010	BAD DEBT ADJ	-73,998	0	0	0	0	0
Charges for Services		2,937,068	2,966,510	3,257,584	3,401,795	291,074	144,211
<i>Fines and Forfeitures</i>							
354.1074	LATE PAYMENT PENALTY FEES	0	0	20,889	20,889	20,889	0
Fines and Forfeitures		0	0	20,889	20,889	20,889	0
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	6,276	12,539	6,785	6,785	-5,754	0
361.3000	NET INV FMV CHANGE	4,745	0	0	0	0	0
361.4011	INT - AMORTIZED BOND PREM	-5,850	0	0	0	0	0
365.9027	SALES RECYL BIN MATERIAL	110	0	0	0	0	0
369.9699	EQUITY VARIANCE	-3,752	0	0	0	0	0
369.9900	OTHER MISC	42	0	0	0	0	0
Miscellaneous Revenue		1,571	12,539	6,785	6,785	-5,754	0
<i>Other Non-Operating Revenue</i>							
384.0501	STORMWATER REVENUE BONDS	0	0	6,117,000	0	6,117,000	-6,117,000
Other Non-Operating Revenue		0	0	6,117,000	0	6,117,000	-6,117,000
443	STORMWATER UTILITY FUND	2,974,284	3,947,049	10,822,258	3,429,469	6,875,209	-7,392,789
	TOTAL						

STORMWATER UTILITY FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Personal Services - Salaries</i>							
1201	REG SALARIES AND WAGES	477,838	569,737	539,779	555,972	-29,958	16,193
1401	OVERTIME	24,908	7,000	7,000	7,000	0	0
Personal Services - Salaries		502,746	576,737	546,779	562,972	-29,958	16,193
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	36,178	43,011	41,829	43,067	-1,182	1,238
2201	RETIREMENT CONTRIBUTIONS	45,281	51,612	48,595	49,359	-3,017	764
2203	OPEB	2,224	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	100,301	89,018	105,453	107,928	16,435	2,475
2480	ISF-WORKERS' COMP	42,999	42,999	17,101	17,272	-25,898	171
Personal Services - Benefits		226,983	226,640	212,978	217,626	-13,662	4,648
<i>Operating Expenditures/Expenses</i>							
3110	PROFESSIONAL SERVICES	61,012	77,650	154,500	174,500	76,850	20,000
3115	ISF-INFORMATION TECHNOLOGY	0	0	12,592	11,733	12,592	-859
3130	SUBSTANCE ABUSE TEST-WC	60	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	25,950	32,000	82,000	82,000	50,000	0
3422	REFUSE DISPOSAL	11,118	0	0	0	0	0
3481	ISF-BUILDING MAINTENANCE	19,436	19,436	17,210	17,210	-2,226	0
3710	ADMIN COSTS-GENERAL FUND	128,885	128,885	224,500	214,605	95,615	-9,895
3720	ADMIN COSTS-UTILITY BILLING	43,199	40,693	79,289	80,615	38,596	1,326
4010	TRAVEL & PER DIEM	4,189	4,000	6,000	6,000	2,000	0
4110	COMMUNICATIONS SERVICES	2,438	2,400	3,200	3,200	800	0
4120	RADIOS	0	2,500	500	500	-2,000	0
4130	POSTAGE, FREIGHT, SHIPPING	79	500	125	500	-375	375
4310	ELECTRICITY	1,137	1,200	1,260	1,323	60	63
4330	WATER, SEWER, SOLID WASTE	165	21,956	17,440	17,440	-4,516	0
4410	RENT/LEASE-EQUIPMENT	10,327	4,200	8,000	3,000	3,800	-5,000
4480	ISF-VEHICLES	318,299	127,524	296,774	290,892	169,250	-5,882
4580	ISF-INSURANCE	14,484	14,484	0	0	-14,484	0
4610	REPAIR & MAINTENANCE SRVC	47,875	29,000	135,000	135,000	106,000	0
4680	ISF-CUSTODIAL SERVICES	2,396	7,067	7,067	7,067	0	0
4710	PRINTING & BINDING	0	500	3,000	1,000	2,500	-2,000
4810	PROMOTIONAL ACTIVITIES	467	1,500	3,000	3,000	1,500	0
4910	OTHER CURRENT CHARGES	107	0	0	0	0	0
5110	OFFICE SUPPLIES	23,732	500	1,000	1,000	500	0
5210	OPERATING SUPPLIES	7,381	4,500	6,000	6,000	1,500	0
5222	UNIFORM CLEANING/EXPENSE	3,262	3,000	3,000	3,000	0	0
5230	UNCAPITALIZED EQUIPMENT	7,693	4,500	4,500	4,500	0	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	676	2,200	2,200	2,200	0	0
Operating Expenditures/Expenses		734,367	530,195	1,068,157	1,066,285	537,962	-1,872
<i>Capital Outlay</i>							
6301	IMPRVMNTS OTHER THAN BLDG	0	0	12,000	0	12,000	-12,000
6353	IMPROVEMENTS	1,946,955	4,701,548	3,225,996	347,445	-1,475,552	-2,878,551
6406	VEHICLES	0	0	230,000	0	230,000	-230,000
6470	OTHER EQUIPMENT	17,563	10,041	0	0	-10,041	0
Capital Outlay		1,964,518	4,711,589	3,467,996	347,445	-1,243,593	-3,120,551
<i>Debt Service</i>							
7101	PRINCIPAL	0	220,860	617,053	636,431	396,193	19,378
7201	INTEREST EXP	228,698	222,884	427,104	406,665	204,220	-20,439
7301	COST OF ISSUE/OTHER FEES	1,161	0	200,000	0	200,000	-200,000
Debt Service		229,859	443,744	1,244,157	1,043,096	800,413	-201,061
<i>Other Uses</i>							

STORMWATER UTILITY FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Other Uses</i>							
9133	TRF TO 333 FUND (CIF)	0	15,848	0	0	-15,848	0
9140	TRF TO 440 SOLID WASTE	0	0	598,300	0	598,300	-598,300
	Other Uses	0	15,848	598,300	0	582,452	-598,300
STORMWATER UTILITY FUND TOTAL		3,658,473	6,504,753	7,138,367	3,237,424	633,614	-3,900,943

STIRLING LINKS GOLF COURSE FUND SUMMARY

	FY2013 ACTUAL	PROJECTED FY2014 BUDGET	ADOPTED FY2015 BUDGET	PLANNED FY2016 BUDGET	VARIANCE FY15 V. FY14 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 206	\$ 7,677	\$ -	\$ -	\$ (7,677)	-100%
REVENUES:						
Miscellaneous Revenue	\$7,471	\$7,452	\$ -	\$ -	\$ -	0%
TOTAL REVENUES	7,471	7,452	-	-	(7,452)	-100%
TOTAL REVENUES/BEGINNING RESERVES	\$ 7,677	\$ 15,129	\$ -	\$ -	\$ (15,129)	-100%
EXPENDITURES:						
Operating Expenditures/Expenses	\$ -	\$ 7,452	\$ -	\$ -	(7,452)	-100%
Transfers	-	7,677	-	-	(7,677)	-100%
TOTAL EXPENDITURES	-	15,129	-	-	(15,129)	-100%
ENDING RESERVES	7,677	-	-	-	-	0%
TOTAL EXPENDITURES/ ENDING RESERVES	\$ 7,677	\$ 15,129	\$ -	\$ -	\$ (15,129)	-100%

470		STIRLING LINKS GOLF COURSE FUND					
Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	16	0	0	0	0	0
361.3000	NET INV FMV CHANGE	12	0	0	0	0	0
362.1902	RENTS-MISCELLANEOUS	0	7,452	0	0	-7,452	0
369.9027	OTHER MISC REVENUE	7,452	0	0	0	0	0
369.9699	EQUITY VARIANCE	-9	0	0	0	0	0
Miscellaneous Revenue		7,471	7,452	0	0	-7,452	0
470	STIRLING LINKS GOLF COURSE FUND	7,471	7,452	0	0	-7,452	0
	TOTAL						

STIRLING LINKS GOLF COURSE FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Operating Expenditures/Expenses</i>							
4610	REPAIR & MAINTENANCE SRVC	0	7,452	0	0	-7,452	0
Operating Expenditures/Expenses		0	7,452	0	0	-7,452	0
<i>Other Uses</i>							
9101	TRF TO 001 FUND (GENERAL)	0	7,677	0	0	-7,677	0
Other Uses		0	7,677	0	0	-7,677	0
STIRLING LINKS GOLF COURSE FUND		0	15,129	0	0	-15,129	0
TOTAL		0	15,129	0	0	-15,129	0



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INTERNAL SERVICE FUNDS

FLEET INTERNAL SERVICE FUND

The Fleet Fund is an internal service type fund. This fund is used to account for and report costs related to the maintenance, repair, and replacement of City vehicles and additional related costs such as fuel and diesel. Operating and capital revenues come from charges to departments for services.

FACILITIES MAINTENANCE FUND

The Facilities Maintenance Fund is an internal service type fund. This fund is used to account for and report costs related to facilities maintenance operations. Operating revenues come from charges to departments for services.

RISK SAFETY FUND

The Risk Safety Fund is an internal service type fund. This fund is used to account for and report costs related to property casualty and liability and workers compensation claims. Operating revenues come from charges to departments for services.

HEALTH & BENEFITS FUND

The Health & Benefits Fund is an internal service type fund. This fund is used to account for and report costs related to health and other benefits provided to employees. Operating revenues come from charges to departments for services as well as charges to employees.

INFORMATION TECHNOLOGY (IT) SERVICES FUND

The IT Services Fund is an internal service type fund. This fund is used to account for and report costs related to technology, primarily computers and phones. This fund accrues funds for the replacement of computers, and charges for the administration and operation of the IT department are allocated to departments based on the number of computers in the department.

FLEET INTERNAL SERVICE FUND SUMMARY

	FY2013 ACTUAL	PROJECTED FY2014 BUDGET	ADOPTED FY2015 BUDGET	PLANNED FY2016 BUDGET	VARIANCE FY15 V. FY14 OVER(UND.)	PERCENT INCR / (DECR.)
BEGINNING RESERVES	\$ 1,961,650	\$ 2,603,395	\$ 1,613,843	\$ 1,233,369	\$ (989,552)	-38%
REVENUES:						
Charges for Services	\$ 3,172,380	\$ 2,641,340	\$ 3,517,313	\$ 3,377,442	\$ 875,973	33%
Miscellaneous Revenue	23,216	9,920	5,918	5,918	(4,002)	-40%
Non-Operating Revenue	-	-	1,022,709	920,760	1,022,709	0%
Transfers	77,388	-	-	-	-	0%
TOTAL REVENUES	3,272,984	2,651,260	4,545,940	4,304,120	1,894,680	71%
TOTAL REVENUES/BEGINNING RESERVES	\$ 5,234,634	\$ 5,254,655	\$ 6,159,783	\$ 5,537,489	\$ 905,128	17%
EXPENDITURES:						
Salaries	443,224	429,846	512,253	454,470	82,407	19%
Benefits	159,857	150,809	163,542	161,697	12,733	8%
Operating Expenditures/Expenses	1,203,394	1,512,683	1,336,870	1,338,729	(175,813)	-12%
Capital Outlay	812,089	1,225,091	2,591,368	1,892,249	1,366,277	112%
Debt Service	12,675	322,383	322,381	106,906	(2)	0%
TOTAL EXPENDITURES	2,631,239	3,640,812	4,926,414	3,954,051	1,285,602	35%
ENDING RESERVES	2,603,395	1,613,843	1,233,369	1,583,438	(380,474)	-24%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 5,234,634	\$ 5,254,655	\$ 6,159,783	\$ 5,537,489	\$ 905,128	17%

PUBLIC WORKS - FLEET

Departmental Mission Statement

To provide City departments with vehicles and other pieces of fleet equipment that are safe, efficient, reliable and suitable for their mission requirements at the lowest possible cost. Fleet Services Division is an internal department that provides vehicle and equipment-related services to Dunedin city departments. These services include fleet acquisition and disposal, preventative maintenance, repairs, wrecker service, fabrication services and an automated fuel dispensing site.

Current Services Summary

The City's fleet consists of 290 pieces, ranging from trailer mounted equipment to commercial refuse trucks, heavy construction equipment, light trucks and fire apparatus. The fleet is worth approximately 14 million. Fleet serves the residents of the City by partnering with the departments and agencies that provide direct and indirect services in all areas of City government. Fleet Services has 9 employees with a single facility that is centrally located to best serve its customers.

Budget Highlights, Service Changes and Proposed Efficiencies

Fleet's staff responds directly to its customers, the customers' needs determine output and productivity. We have not been asked to reduce the level of service we provide in fact with the average age of our fleet at 8.75 years we are experiencing ever increasing mechanical failures due to the condition of the fleet. Any reduction in staffing would directly impact city services; staffing is the only area left that could be cut.

Department Expenditure Summary

VEHICLE MAINTENANCE

FUND: INTERNAL SERVICE - FLEET

	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
EXPENDITURES:					
Salaries & Benefits	\$ 603,081	\$ 580,655	\$ 675,795	\$ 616,167	16.4%
Operating Expenditures/Expenses	1,203,394	1,512,683	1,336,870	1,338,729	-11.6%
Capital Outlay	5,896	30,278	10,000	65,553	-67.0%
Debt Service	12,675	322,383	322,381	106,906	0.0%
TOTAL EXPENDITURES	\$ 1,825,046	\$ 2,445,999	\$ 2,345,046	\$ 2,127,355	-4.1%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Division Director of Fleet	1.00	1.00	1.00	-
Mechanic II	2.00	2.00	2.00	-
Mechanic I	4.00	4.00	4.00	-
Fleet Inventory Tech	1.00	1.00	1.00	-
<i>Subtotal-Regular FTE's</i>	<i>8.00</i>	<i>8.00</i>	<i>8.00</i>	-
Technical Assistant - PT	0.50	0.50	0.50	-
<i>Subtotal-P/T Employees</i>	<i>0.50</i>	<i>0.50</i>	<i>0.50</i>	-
TOTAL FTE's	8.50	8.50	8.50	-

FY 2014 Goals and Objectives Update

1. Continue to institute market-driven services that keep Fleet competitive by making periodic assessments of the cost competitiveness of fleet service delivery.
2. Continue to provide a customer-focused, strategic and systematic approach to continuous performance improvement.
3. Provide a management information foundation that enables the organization to identify all costs and support all fleet functions, enabling management to make decisions related to the most efficient use of resources and empower all fleet personnel to make decisions in their area of the fleet organization.
4. Provide Fleet employees with a unique work environment that balances exceptional customer service, hard work, personal growth and fun.

FY 2015 Goals and Objectives

1. Continue to provide the highest quality of vehicle and equipment maintenance through the implementation of a full-range, in-house maintenance program.
2. Continue our education certification program for Automotive Technicians to be current with the industry standards and technologies.
3. Continue to evaluate the methods and means to achieve the highest possible level of equipment service through effective maintenance, outsourcing, and replacement programs.
4. Ensure compliance with Federal and State regulations pertaining to fuel dispensing, hazardous waste disposal and recycling of used oil products, batteries and tires.

550		FLEET INTERNAL SERVICE FUND					
Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Charges for Services</i>							
341.2602	ISF CHARGE-FLEET RENTAL	3,172,380	2,641,340	3,517,313	3,377,442	875,973	-139,871
Charges for Services		3,172,380	2,641,340	3,517,313	3,377,442	875,973	-139,871
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	6,573	9,920	5,918	5,918	-4,002	0
361.3000	NET INV FMV CHANGE	4,969	0	0	0	0	0
364.4130	GAIN(LOSS) ON F/A SALES	13,706	0	0	0	0	0
369.9027	OTHER MISC REVENUE	1,479	0	0	0	0	0
369.9699	EQUITY VARIANCE	-3,927	0	0	0	0	0
369.9900	OTHER MISC	416	0	0	0	0	0
Miscellaneous Revenue		23,216	9,920	5,918	5,918	-4,002	0
<i>Other Non-Operating Revenue</i>							
383.9040	CAPITAL LEASE PROCEEDS	0	0	1,022,709	920,760	1,022,709	-101,949
Other Non-Operating Revenue		0	0	1,022,709	920,760	1,022,709	-101,949
<i>Transfers</i>							
381.0140	TRANS FROM FUND 440	46,800	0	0	0	0	0
381.0152	TRFS FROM 552 SELF INS	30,588	0	0	0	0	0
Transfers		77,388	0	0	0	0	0
550	FLEET INTERNAL SERVICE FUND	3,272,984	2,651,260	4,545,940	4,304,120	1,894,680	-241,820
	TOTAL						

FLEET INTERNAL SERVICE FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Personal Services - Salaries</i>							
1201	REG SALARIES AND WAGES	436,466	422,846	505,253	447,470	82,407	-57,783
1401	OVERTIME	6,321	7,000	7,000	7,000	0	0
1501	SPECIAL PAY	437	0	0	0	0	0
Personal Services - Salaries		443,224	429,846	512,253	454,470	82,407	-57,783
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	32,532	32,883	39,187	34,767	6,304	-4,420
2201	RETIREMENT CONTRIBUTIONS	44,828	45,125	45,436	46,240	311	804
2203	OPEB	1,741	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	65,720	57,765	72,797	74,506	15,032	1,709
2480	ISF-WORKERS' COMP	15,036	15,036	6,122	6,184	-8,914	62
Personal Services - Benefits		159,857	150,809	163,542	161,697	12,733	-1,845
<i>Operating Expenditures/Expenses</i>							
3115	ISF-INFORMATION TECHNOLOGY	0	0	12,067	11,706	12,067	-361
3481	ISF-BUILDING MAINTENANCE	45,602	45,602	40,379	40,379	-5,223	0
4010	TRAVEL & PER DIEM	2,202	4,000	4,000	4,000	0	0
4110	COMMUNICATIONS SERVICES	1,775	1,750	1,800	1,800	50	0
4130	POSTAGE, FREIGHT, SHIPPING	13,290	1,000	1,000	1,000	0	0
4310	ELECTRICITY	7,752	7,500	7,875	8,269	375	394
4320	GAS	2,959	5,200	4,000	5,200	-1,200	1,200
4330	WATER, SEWER, SOLID WASTE	1,359	2,879	2,092	2,092	-787	0
4410	RENT/LEASE-EQUIPMENT	1,560	700	1,600	1,600	900	0
4480	ISF-VEHICLES	17,965	15,947	17,932	17,375	1,985	-557
4580	ISF-INSURANCE	19,694	19,694	29,046	30,379	9,352	1,333
4610	REPAIR & MAINTENANCE SRVC	120,237	30,000	30,000	30,000	0	0
4630	R&M - VEHICLES	326,659	612,000	460,000	460,000	-152,000	0
4680	ISF-CUSTODIAL SERVICES	1,434	4,229	4,229	4,229	0	0
4710	PRINTING & BINDING	3,804	2,000	2,000	2,000	0	0
4910	OTHER CURRENT CHARGES	339	600	600	600	0	0
4912	LICENSES AND FEES	740	0	0	0	0	0
5110	OFFICE SUPPLIES	670	700	850	700	150	-150
5210	OPERATING SUPPLIES	29,457	25,000	25,000	25,000	0	0
5211	FUEL	193,081	197,674	216,000	216,000	18,326	0
5212	FUEL - DIESEL	393,140	515,608	456,000	456,000	-59,608	0
5214	FUEL - PROPANE	508	1,400	1,200	1,200	-200	0
5222	UNIFORM CLEANING/EXPENSE	2,822	3,200	3,200	3,200	0	0
5230	UNCAPITALIZED EQUIPMENT	13,127	12,000	12,000	12,000	0	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	3,218	4,000	4,000	4,000	0	0
Operating Expenditures/Expenses		1,203,394	1,512,683	1,336,870	1,338,729	-175,813	1,859
<i>Capital Outlay</i>							
6406	VEHICLES	665,719	1,194,813	2,581,368	1,882,249	1,386,555	-699,119
6470	OTHER EQUIPMENT	146,370	30,278	10,000	10,000	-20,278	0
Capital Outlay		812,089	1,225,091	2,591,368	1,892,249	1,366,277	-699,119
<i>Debt Service</i>							
7101	PRINCIPAL	0	302,085	310,826	104,349	8,741	-206,477
7201	INTEREST EXP	12,675	20,298	11,555	2,557	-8,743	-8,998
Debt Service		12,675	322,383	322,381	106,906	-2	-215,475
FLEET INTERNAL SERVICE FUND		2,631,239	3,640,812	4,926,414	3,954,051	1,285,602	-972,363

FACILITIES MAINTENANCE FUND SUMMARY

	FY2013 ACTUAL	PROJECTED FY2014 BUDGET	ADOPTED FY2015 BUDGET	PLANNED FY2016 BUDGET	VARIANCE FY15 V. FY14 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 1,180,193	\$ 623,849	\$ 824,441	\$ 776,050	\$ 200,592	32%
REVENUES:						
Charges for Services	1,187,196	1,469,467	1,378,102	1,378,102	(91,365)	-6%
Miscellaneous Revenue	31,897	54,756	29,216	28,891	(25,540)	-47%
Non-Operating Revenue	-	1,280,000	-	-	(1,280,000)	-100%
Transfers	1,410,851	600,000	65,000	-	(535,000)	-89%
TOTAL REVENUES	2,629,944	3,404,223	1,472,318	1,406,993	(1,931,905)	-57%
TOTAL REVENUES/BEGINNING RESERVES	\$ 3,810,137	\$ 4,028,072	\$ 2,296,759	\$ 2,183,043	\$ (1,731,313)	-43%
EXPENDITURES:						
Salaries	404,955	428,415	419,543	431,754	(8,872)	-2%
Benefits	153,874	144,110	144,515	145,317	405	0%
Operating Expenditures/Expenses	735,743	722,563	825,101	864,879	102,538	14%
Capital Outlay	931,882	1,727,280	131,550	-	(1,595,730)	-92%
Debt Service Costs	-	60,000	-	-	(60,000)	-100%
Transfers	959,834	121,263	-	-	(121,263)	-100%
TOTAL EXPENDITURES	3,186,288	3,203,631	1,520,709	1,441,950	(1,682,922)	-53%
ENDING RESERVES	623,849	824,441	776,050	741,093	(48,391)	-6%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 3,810,137	\$ 4,028,072	\$ 2,296,759	\$ 2,183,043	\$ (1,731,313)	-43%

PUBLIC WORKS - FACILITIES

Departmental Mission Statement

The Facilities Section of the Public Services Division provides for the inspection, maintenance and repair of approximately 336,304 square feet of City facilities utilizing both in-house staff and contractual services.

Current Services Summary

The inspection process is performed to remain in compliance with all health and safety requirements set forth by City, State, Federal and NFPA codes. Scheduled maintenance is performed on either a quarterly, semi-annual or annual basis. Repairs are performed based on results from inspections or requested by facility users. All department/divisions are charged for services based on the allocation of square footage occupied. All requests for unscheduled remodels, space changes or upgrades that are not included in the current Facilities Capital Improvement Fund are to be separately funded by the requesting Department/Division. These requests are to be submitted to the Division Director of Public Services and receive the approval of the Director of Public Works and City Manager. If the request is approved the requesting Department/Division will then enter the required funding in their respective operating/capital budgets.

Budget Highlights, Service Changes and Proposed Efficiencies

The proposed FY 2015 Facilities operating budget square footage assessment rate has an overall decrease of 13% from the adopted FY 2014 budget. We continue to review the out-sourcing of some services but they have shown to have an increase to our current operating costs based on the level of service we provide. Current outsourced services included in this budget include Custodial Services, Fire/Security Alarm Testing and Monitoring, Elevator Inspection/Repair, Fire Sprinkler Inspection/Repair, HVAC Inspection/Maintenance, Fire Extinguisher/Exhaust Hood Inspection/Maintenance, Pest Control Services and Generator Inspection/Maintenance.

Department Expenditure Summary

FACILITIES MAINTENANCE

FUND: INTERNAL SERVICE - FACILITIES MAINT.

EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 558,829	\$ 572,525	\$ 564,058	\$ 577,071	-1.5%
Operating Expenditures/Expenses	735,743	722,563	825,101	864,879	14.2%
Capital Outlay	931,882	1,727,280	131,550	-	-92.4%
Debt Services	-	60,000	-	-	0.0%
Transfers	959,834	121,263	-	-	100.0%
TOTAL EXPENDITURES	\$ 3,186,288	\$ 3,203,631	\$ 1,520,709	\$ 1,441,950	-52.5%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Division Director of Public Services	0.34	0.34	0.34	0.00
Public Services Supervisor	1.00	1.00	1.00	0.00
Foreman II	1.00	1.00	1.00	0.00
Craftsworker III	1.00	1.00	1.00	0.00
Senior Administrative Assistant	0.34	0.34	0.34	0.00
Craftsworker II	4.00	4.00	4.00	0.00
Craftsworker I	2.00	2.00	2.00	0.00
TOTAL FTE's	9.68	9.68	9.68	0.00

FY 2014 Goals and Objectives Update

1. Continued to provide a high level of service to our building customers and City Residents.
2. Continued to implement recommendations from the 2009 FASNA Study.
3. Completed Space Analysis Study for proposed Government Annex.
4. Continued to explore out-sourcing opportunities and monitor current contractual costs for possible lower bid opportunities.
5. Completed interior painting of Fire Station 62 apparatus bay.
6. Completed HVAC replacements at thirteen facilities.
7. Replaced roofs at Public Services, Vanech Concession, Historical Museum and Pram Shed Building.
8. Replaced carpeting at Solid Waste, Fire Station 62 and Planning & Development / Engineering.
9. Replaced Fire Station 62 emergency generator.
10. Continue Energy Saving Retrofits in City Facilities and outdoor lighting.

FY 2015 Goals and Objectives

1. Continued to provide a high level of service to our building customers and City residents.
2. Continued to implement recommendations from the 2009 FASNA Study.
3. Replace Fire Alarm System at Public Services.
4. Replace Skinner Jackson trailer mounted restroom with a pre-fabricated concrete structure.
5. Replace HVAC systems at Fleet Services, Library and Hale Activity Center.
6. Interior and exterior painting at all outdoor restrooms.
7. Award a new 5-year Custodial contract.

551		FACILITY MAINT INTERNAL SERVICE FUND					
Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Charges for Services</i>							
341.2671	ISF CHARGE-FACILITY MAINT	1,083,419	1,151,030	1,066,084	1,066,084	-84,946	0
341.2672	ISF CHARGE-CON CUSTODIAL	103,777	318,437	312,018	312,018	-6,419	0
Charges for Services		1,187,196	1,469,467	1,378,102	1,378,102	-91,365	0
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	5,546	28,500	0	0	-28,500	0
361.1000	INTEREST-INVESTMENTS	514	624	2,344	2,019	1,720	-325
361.3000	NET INV FMV CHANGE	388	0	0	0	0	0
361.3000	NET INV FMV CHANGE	4,192	0	0	0	0	0
362.1106	RENT - PCSO/VIRGINIA AVE	26,658	25,632	26,872	26,872	1,240	0
364.4130	GAIN(LOSS) ON F/A SALES	-1,974	0	0	0	0	0
369.9000	OTHER MISC REVENUES	187	0	0	0	0	0
369.9699	EQUITY VARIANCE	-303	0	0	0	0	0
369.9699	EQUITY VARIANCE	-3,311	0	0	0	0	0
Miscellaneous Revenue		31,897	54,756	29,216	28,891	-25,540	-325
<i>Other Non-Operating Revenue</i>							
384.1104	FACILITIES DEBT PROCEEDS	0	1,280,000	0	0	-1,280,000	0
Other Non-Operating Revenue		0	1,280,000	0	0	-1,280,000	0
<i>Transfers</i>							
381.0101	TRFS FROM 001 GEN FUND	282,017	0	0	0	0	0
381.0116	TRANS FROM FUND 116	204,000	0	0	0	0	0
381.0134	TRANS FROM FUND 334	0	500,000	0	0	-500,000	0
381.0136	TRANS FROM FUND 134	0	0	65,000	0	65,000	-65,000
381.0151	TRANS FROM FUND 551	0	100,000	0	0	-100,000	0
381.0154	FACILITIES CIP (554)	924,834	0	0	0	0	0
Transfers		1,410,851	600,000	65,000	0	-535,000	-65,000
551	FACILITY MAINT INTERNAL SERVICE FUND	2,629,944	3,404,223	1,472,318	1,406,993	-1,931,905	-65,325
	TOTAL						

FACILITY MAINT INTERNAL SERVICE FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Personal Services - Salaries</i>							
1201	REG SALARIES AND WAGES	383,992	415,915	407,043	419,254	-8,872	12,211
1401	OVERTIME	20,963	12,500	12,500	12,500	0	0
Personal Services - Salaries		404,955	428,415	419,543	431,754	-8,872	12,211
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	30,259	31,631	32,095	33,029	464	934
2201	RETIREMENT CONTRIBUTIONS	36,831	34,565	34,327	32,467	-238	-1,860
2203	OPEB	1,933	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	68,146	61,209	70,303	71,953	9,094	1,650
2480	ISF-WORKERS' COMP	16,705	16,705	7,790	7,868	-8,915	78
Personal Services - Benefits		153,874	144,110	144,515	145,317	405	802
<i>Operating Expenditures/Expenses</i>							
3110	PROFESSIONAL SERVICES	7,867	4,000	4,000	4,000	0	0
3115	ISF-INFORMATION TECHNOLOGY	0	0	6,613	5,935	6,613	-678
3130	SUBSTANCE ABUSE TEST-WC	60	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	365,243	449,108	373,408	373,408	-75,700	0
4010	TRAVEL & PER DIEM	1,087	800	800	800	0	0
4110	COMMUNICATIONS SERVICES	2,677	2,650	5,500	5,500	2,850	0
4120	RADIOS	0	450	450	450	0	0
4130	POSTAGE, FREIGHT, SHIPPING	244	300	150	150	-150	0
4310	ELECTRICITY	13,929	13,786	17,640	18,522	3,854	882
4330	WATER, SEWER, SOLID WASTE	1,390	3,180	1,582	1,582	-1,598	0
4410	RENT/LEASE-EQUIPMENT	327	600	600	600	0	0
4480	ISF-VEHICLES	87,338	21,966	63,780	63,187	41,814	-593
4580	ISF-INSURANCE	11,668	11,668	14,523	15,190	2,855	667
4610	REPAIR & MAINTENANCE SRVC	2,550	3,755	3,755	8,755	0	5,000
4620	R&M - BUILDINGS	225,409	200,000	321,000	356,000	121,000	35,000
4810	PROMOTIONAL ACTIVITIES	1,036	0	0	0	0	0
4910	OTHER CURRENT CHARGES	193	0	0	0	0	0
4912	LICENSES AND FEES	520	0	0	0	0	0
5110	OFFICE SUPPLIES	669	300	300	300	0	0
5210	OPERATING SUPPLIES	5,655	3,500	4,000	3,500	500	-500
5212	FUEL - DIESEL	0	4,000	4,000	4,000	0	0
5219	CUSTODIAL SUPPLIES	2,658	0	0	0	0	0
5222	UNIFORM CLEANING/EXPENSE	2,153	1,800	1,800	1,800	0	0
5230	UNCAPITALIZED EQUIPMENT	3,055	500	1,000	1,000	500	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	15	200	200	200	0	0
Operating Expenditures/Expenses		735,743	722,563	825,101	864,879	102,538	39,778
<i>Capital Outlay</i>							
6210	BLDG-OFFICE	929,434	1,679,535	90,000	0	-1,589,535	-90,000
6470	OTHER EQUIPMENT	2,448	47,745	41,550	0	-6,195	-41,550
Capital Outlay		931,882	1,727,280	131,550	0	-1,595,730	-131,550
<i>Debt Service</i>							
7301	COST OF ISSUE/OTHER FEES	0	60,000	0	0	-60,000	0
Debt Service		0	60,000	0	0	-60,000	0
<i>Other Uses</i>							
9101	TRF TO 001 FUND (GENERAL)	0	21,263	0	0	-21,263	0
9134	TRF TO 334 FUND ONE-CENT	28,245	0	0	0	0	0
9151	TRF TO 551 FUND (FAC CIP)	924,834	0	0	0	0	0
9154	TRF TO 554 FD (FACIL CIP)	0	100,000	0	0	-100,000	0
9160	TRF TO 660 FUND (CRA)	6,755	0	0	0	0	0

FACILITY MAINT INTERNAL SERVICE FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Other Uses</i>							
Other Uses		959,834	121,263	0	0	-121,263	0
FACILITY MAINT INTERNAL SERVICE FUND	TOTAL	3,186,288	3,203,631	1,520,709	1,441,950	-1,682,922	-78,759

RISK SAFETY FUND SUMMARY

	FY2013 ACTUAL	PROJECTED FY2014 BUDGET	ADOPTED FY2015 BUDGET	PLANNED FY2016 BUDGET	VARIANCE FY15 V. FY14 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 4,237,959	\$ 4,330,872	\$ 4,115,612	\$ 3,909,309	\$ (215,260)	-5%
REVENUES:						
Charges for Services	\$ 2,113,934	\$ 2,120,124	\$ 1,743,801	\$ 1,816,745	\$ (376,323)	-18%
Miscellaneous Revenue	100,392	54,400	97,000	97,000	42,600	78%
Non-Operating Revenue	-	613,784	-	-	(613,784)	-100%
TOTAL REVENUES	2,214,326	2,788,308	1,840,801	1,913,745	(947,507)	-34%
TOTAL REVENUES/BEGINNING RESERVES	\$ 6,452,285	\$ 7,119,180	\$ 5,956,413	\$ 5,823,054	\$ (1,162,767)	-16%
EXPENDITURES:						
Salaries	\$ 136,944	\$ 130,667	\$ 132,730	\$ 136,712	\$ 2,063	2%
Benefits	57,344	78,047	79,564	79,845	1,517	2%
Operating Expenditures/Expenses	1,638,310	1,582,104	1,534,810	1,609,063	(47,294)	-3%
Capital Outlay	-	750	-	-	(750)	-100%
Transfers	288,815	1,212,000	300,000	-	(912,000)	-75%
TOTAL EXPENDITURES	2,121,413	3,003,568	2,047,104	1,825,620	(956,464)	-32%
ENDING RESERVES	4,330,872	4,115,612	3,909,309	3,997,434	(206,303)	-5%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 6,452,285	\$ 7,119,180	\$ 5,956,413	\$ 5,823,054	\$ (1,162,767)	-16%

HUMAN RESOURCE DEPARTMENT – RISK SAFETY

Departmental Mission Statement

To provide risk management services and programs which enhance and promote a safe work environment, protect and preserve the City’s assets and resources, and reduce the frequency, severity and associated cost of claims.

Current Services Summary

Administration of the City’s safety, liability insurance, and workers’ compensation programs to include employee safety training, claims processing and record keeping, while ensuring compliance with all applicable laws and regulations; authorization of expenditures; implements adjustments to risk management services to stay abreast with the city's changing exposures. This function also encompasses city-wide inspections and loss control recommendations, along with the coordination of a comprehensive safety program.

Budget Highlights, Service Changes and Proposed Efficiencies

The self-insurance fund will have a planned transfer of \$300,000 to the General Fund in FY 2015. A five percent increase has also been budgeted for property insurance. An estimated premium increase to the EMT Medical Professional Liability policy is also included in accordance with proposed liability limit changes to the City’s EMS contract with Pinellas County. The balance of an inter-fund loan to the Utility Fund in the amount of \$613,784 for the Causeway waterline replacement will be re-paid to the self-insurance fund in FY 2014.

Budget Analysis

Risk Safety will continue to find ways to reduce or eliminate identified areas of risk and provide a high level of service to both external and internal customers.

Department Expenditure Summary

RISK SAFETY		FUND: RISK SAFETY			
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
Salaries & Benefits	\$ 194,288	\$ 208,714	\$ 212,294	\$ 216,557	1.7%
Operating Expenditures/Expenses	1,289,246	1,305,797	1,534,810	1,609,063	17.5%
Capital Outlay	-	750	-	-	0.0%
Transfers	288,815	1,212,000	300,000	-	-75.2%
TOTAL EXPENDITURES	\$ 1,772,349	\$ 2,727,261	\$ 2,047,104	\$ 1,825,620	-24.9%

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
Director HR & Risk Safety	0.25	0.25	0.25	0.00
HR/Risk Safety Manager	1.00	1.00	1.00	0.00
HR & Risk Specialist	0.50	0.50	0.50	0.00
Senior Administrative Assistant	0.25	0.25	0.25	0.00
TOTAL FTE's	2.00	2.00	2.00	0.00

FY 2014 Goals and Objectives Update

1. Conduct quarterly Safety Committee and claims meetings.
Status: *Ongoing*.
2. Coordinate annual building inspections.
Status: *Ongoing*.
3. Provide Department/Divisions with yearly building inspection report.
Status: *Ongoing*.
4. Monitor employee safety training through BenTek, an online training system.
Status: *Ongoing*.

FY 2015 Goals and Objectives

1. Conduct quarterly Safety Committee and claims meetings.
2. Monitor and control costs from liability and workers' compensation claims.
3. Provide Department/Divisions with annual building inspection reports.
4. Coordinate and monitor Safety training to ensure that employees understand and follow safe work practices.
5. Monitor and update risk management policies and procedures to ensure compliance with all applicable state and federal regulations.
6. Implement a bi-annual actuarial review.

552

RISK SAFETY FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Charges for Services</i>							
341.2633	ISF CHARGE-INSURANCE	2,113,934	2,120,124	1,743,801	1,816,745	-376,323	72,944
Charges for Services		2,113,934	2,120,124	1,743,801	1,816,745	-376,323	72,944
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	9,182	14,400	10,000	10,000	-4,400	0
361.3000	NET INV FMV CHANGE	6,941	0	0	0	0	0
369.9025	INSURANCE PROCEEDS	82,801	40,000	87,000	87,000	47,000	0
369.9027	OTHER MISC REVENUE	6,954	0	0	0	0	0
369.9699	EQUITY VARIANCE	-5,486	0	0	0	0	0
Miscellaneous Revenue		100,392	54,400	97,000	97,000	42,600	0
<i>Other Non-Operating Revenue</i>							
389.9007	INTERFUND LOAN REPAYMENT	0	613,784	0	0	-613,784	0
Other Non-Operating Revenue		0	613,784	0	0	-613,784	0
552	RISK SAFETY FUND						
	TOTAL	2,214,326	2,788,308	1,840,801	1,913,745	-947,507	72,944

RISK SAFETY FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Personal Services - Salaries</i>							
1101	EXECUTIVE SALARIES	14,836	25,935	25,306	26,065	-629	759
1201	REG SALARIES AND WAGES	122,050	104,732	107,424	110,647	2,692	3,223
1401	OVERTIME	58	0	0	0	0	0
Personal Services - Salaries		136,944	130,667	132,730	136,712	2,063	3,982
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	10,300	9,996	10,033	10,458	37	425
2201	RETIREMENT CONTRIBUTIONS	10,488	13,690	14,186	13,800	496	-386
2203	OPEB	-74	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	7,943	8,358	10,251	10,492	1,893	241
2480	ISF-WORKERS' COMP	1,003	1,003	94	95	-909	1
2510	UNEMPLOYMENT COMPENSATION	27,684	45,000	45,000	45,000	0	0
Personal Services - Benefits		57,344	78,047	79,564	79,845	1,517	281
<i>Operating Expenditures/Expenses</i>							
3110	PROFESSIONAL SERVICES	23,877	50,750	5,000	7,750	-45,750	2,750
3130	SUBSTANCE ABUSE TEST-WC	1,805	1,720	400	400	-1,320	0
3141	SUBSTANCE ABUSE TEST-DOT	5,330	5,000	5,000	5,000	0	0
3405	OTHER CONTRACTUAL SERV	0	0	119,633	120,485	119,633	852
3406	BANKING SERVICES	26	0	0	0	0	0
3481	ISF-BUILDING MAINTENANCE	1,074	1,074	951	951	-123	0
4010	TRAVEL & PER DIEM	594	5,000	1,250	1,250	-3,750	0
4110	COMMUNICATIONS SERVICES	143	155	160	155	5	-5
4130	POSTAGE, FREIGHT, SHIPPING	0	150	150	150	0	0
4410	RENT/LEASE-EQUIPMENT	183	150	155	150	5	-5
4480	ISF-VEHICLES	1,724	802	2,190	2,084	1,388	-106
4510	INS - PREMIUMS PAID	1,212,510	1,234,275	1,075,812	1,129,603	-158,463	53,791
4520	INS - CLAIMS PAID	174,367	109,200	145,258	152,522	36,058	7,264
4540	INSURANCE	210,383	165,787	177,237	186,099	11,450	8,862
4580	ISF-INSURANCE	4,377	4,377	0	0	-4,377	0
4680	ISF-CUSTODIAL SERVICES	115	339	339	339	0	0
4710	PRINTING & BINDING	0	75	75	75	0	0
4810	PROMOTIONAL ACTIVITIES	0	100	100	100	0	0
4910	OTHER CURRENT CHARGES	231	200	100	0	-100	-100
5110	OFFICE SUPPLIES	482	700	0	700	-700	700
5210	OPERATING SUPPLIES	6	750	500	750	-250	250
5230	UNCAPITALIZED EQUIPMENT	666	1,000	0	0	-1,000	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	417	500	500	500	0	0
Operating Expenditures/Expenses		1,638,310	1,582,104	1,534,810	1,609,063	-47,294	74,253
<i>Capital Outlay</i>							
6430	COMPUTERS	0	750	0	0	-750	0
Capital Outlay		0	750	0	0	-750	0
<i>Other Uses</i>							
9101	TRF TO 001 FUND (GENERAL)	70,227	500,000	300,000	0	-200,000	-300,000
9111	TRF TO 111 FUND (STADIUM)	170,000	0	0	0	0	0
9113	TRF TO 113 FUND (DFACC)	0	500,000	0	0	-500,000	0
9114	TRF TO 114 FUND (DHS)	0	200,000	0	0	-200,000	0
9132	TRF TO 332 PKS REC CIP	18,000	12,000	0	0	-12,000	0
9150	TRF TO 550 FUND (FLEET)	30,588	0	0	0	0	0
Other Uses		288,815	1,212,000	300,000	0	-912,000	-300,000
RISK SAFETY FUND		2,121,413	3,003,568	2,047,104	1,825,620	-956,464	-221,484

HEALTH & BENEFITS FUND SUMMARY

	FY2013 ACTUAL	PROJECTED FY2014 BUDGET	ADOPTED FY2015 BUDGET	PLANNED FY2016 BUDGET	VARIANCE FY15 V. FY14 OVER(UND.)	PERCENT INCR/ (DECR.)
BEGINNING RESERVES	\$ 12,260	\$ (57,172)	\$ (114,759)	\$ (34,896)	\$ (57,587)	101%
REVENUES :						
Charges for Services	3,149,124	3,460,852	3,921,743	4,005,791	460,891	13%
Miscellaneous Revenue	613	400	530	530	130	33%
TOTAL REVENUES	<u>3,149,737</u>	<u>3,461,252</u>	<u>3,922,273</u>	<u>4,006,321</u>	<u>461,021</u>	<u>13%</u>
TOTAL REVENUES/BEGINNING RESERVES	<u>\$ 3,161,997</u>	<u>\$ 3,404,080</u>	<u>\$ 3,807,514</u>	<u>\$ 3,971,425</u>	<u>\$ 403,434</u>	<u>12%</u>
EXPENDITURES :						
Salaries	32,205	66,320	66,621	68,619	301	0%
Benefits	11,361	16,698	16,777	17,114	79	0%
Operating Expenditures/Expenses	3,175,603	3,435,821	3,759,012	3,849,313	323,191	9%
TOTAL EXPENDITURES	<u>3,219,169</u>	<u>3,518,839</u>	<u>3,842,410</u>	<u>3,935,046</u>	<u>323,571</u>	<u>9%</u>
ENDING RESERVES	<u>(57,172)</u>	<u>(114,759)</u>	<u>(34,896)</u>	<u>36,379</u>	<u>79,863</u>	<u>-70%</u>
TOTAL EXPENDITURES/ENDING RESERVES	<u>\$ 3,161,997</u>	<u>\$ 3,404,080</u>	<u>\$ 3,807,514</u>	<u>\$ 3,971,425</u>	<u>\$ 403,434</u>	<u>12%</u>

HUMAN RESOURCES DEPARTMENT – SELF-INSURANCE/BENEFITS

Departmental Mission Statement

To provide administration services of all employee insurance benefits and the City's self-insurance fund. This fund provides for the payment of insurance benefit claims and premiums, including payments for the Employee Health Center, a partnership with the City of Clearwater.

Current Services Summary

Administration of the health and other employee benefits; employee insurance benefits include medical, dental, life, short-term disability, and voluntary benefits. Activities include: insurance benefits administration and employee claims handling support, processing of premiums, coordination of annual employee open enrollment, and record keeping. Authorization of expenditures from the self-insurance fund, and monitoring of employee insurance benefits costs. Administration of the contract and payments to the Employee Health Center.

Budget Highlights, Service Changes and Proposed Efficiencies

Human Resources will continue to monitor all costs and services, and find ways to keep insurance benefits premium increases to minimum levels. A 5% increase has been budgeted for third-party administrator fees. Allowance for possible insurance premium increases have been estimated at 8 percent, which is the current market trend, pending final numbers from the City's insurance provider.

Department Expenditure Summary

HEALTH & BENEFITS		FUND: HEALTH & BENEFITS			
	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DECR) FY 2014, FY 2015
EXPENDITURES:					
Salaries & Benefits	\$ 43,566	\$ 83,018	\$ 83,398	\$ 85,733	0.5%
Operating Expenditures/Expenses	3,175,603	3,435,821	3,759,012	3,849,313	9.4%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 3,219,169	\$ 3,518,839	\$ 3,842,410	\$ 3,935,046	9.2%

	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
POSITION TITLES:				
Director HR & Risk Safety	0.25	0.25	0.25	0.00
Payroll & Benefits Coordinator	0.50	0.50	0.50	0.00
Senior Administrative Assistant	0.25	0.25	0.25	0.00
TOTAL FTE's	1.00	1.00	1.00	0.00

FY 2014 Goals and Objectives Update

1. Monitor health center partnership. *Ongoing.*

FY 2015 Goals and Objectives

1. Monitor Employee health center partnership; work with center personnel to increase employee utilization.
2. Develop and implement policy recommendations to comply with applicable legal requirements including health care reform.
3. Work with Insurance broker to ensure that insurance premium increases are kept to a minimum.

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HEALTH & BENEFITS FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Charges for Services</i>							
341.2610	EMPLOYEE CONTRIBUTION	553,331	625,278	626,650	641,000	1,372	14,350
341.2620	CITY CONTRIBUTION	2,135,422	2,340,000	2,742,374	2,806,789	402,374	64,415
341.2630	OTHER - CONTRIBUTION	149,001	175,027	230,719	236,002	55,692	5,283
341.2640	DENTAL EE	88,625	90,862	90,000	90,000	-862	0
341.2650	DENTAL ER	85,473	86,236	87,000	87,000	764	0
341.2660	DENTAL OT	25,101	25,532	26,000	26,000	468	0
341.2670	SHORT TERM DISABILITY	36,392	39,917	40,000	40,000	83	0
341.2680	GROUP LIFE	75,779	78,000	79,000	79,000	1,000	0
Charges for Services		3,149,124	3,460,852	3,921,743	4,005,791	460,891	84,048
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	530	400	530	530	130	0
361.3000	NET INV FMV CHANGE	400	0	0	0	0	0
369.9699	EQUITY VARIANCE	-317	0	0	0	0	0
Miscellaneous Revenue		613	400	530	530	130	0
555 HEALTH & BENEFITS FUND TOTAL		3,149,737	3,461,252	3,922,273	4,006,321	461,021	84,048

HEALTH & BENEFITS FUND

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Personal Services - Salaries</i>							
1101	EXECUTIVE SALARIES	10,244	25,935	25,306	26,065	-629	759
1201	REG SALARIES AND WAGES	21,961	40,385	41,315	42,554	930	1,239
Personal Services - Salaries		32,205	66,320	66,621	68,619	301	1,998
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	2,188	5,073	4,961	5,249	-112	288
2201	RETIREMENT CONTRIBUTIONS	2,686	4,895	4,982	4,871	87	-111
2310	LIFE & HEALTH INSURANCE	6,487	6,730	6,834	6,994	104	160
Personal Services - Benefits		11,361	16,698	16,777	17,114	79	337
<i>Operating Expenditures/Expenses</i>							
1401	OVERTIME	294	0	0	0	0	0
3110	PROFESSIONAL SERVICES	0	11,500	6,000	3,000	-5,500	-3,000
3405	OTHER CONTRACTUAL SERV	734,954	745,216	910,085	927,730	164,869	17,645
4520	INS - CLAIMS PAID	2,122,905	2,363,312	2,521,878	2,597,534	158,566	75,656
4530	INS - DEDUCTIBLE	208,451	202,630	203,000	203,000	370	0
4550	IN-HOUSE CLAIMS PAID	70,580	73,000	78,049	78,049	5,049	0
4560	SELF-FUNDED DENTAL CLAIMS	38,419	40,163	40,000	40,000	-163	0
Operating Expenditures/Expenses		3,175,603	3,435,821	3,759,012	3,849,313	323,191	90,301
HEALTH & BENEFITS FUND TOTAL		3,219,169	3,518,839	3,842,410	3,935,046	323,571	92,636

INFORMATION TECHNOLOGY SERVICES

	FY2013 ACTUAL	PROJECTED FY2014 BUDGET	ADOPTED FY2015 BUDGET	PLANNED FY2016 BUDGET	VARIANCE FY15 V. FY14 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ -	\$ -	\$ 6,011	\$ 39,058	\$ 6,011	0%
REVENUES:						
Charges for Services	-	-	705,649	657,055	705,649	0%
TOTAL REVENUES	-	-	705,649	657,055	705,649	0%
TOTAL REVENUES/BEGINNING RESERVES	\$ -	\$ -	\$ 711,660	\$ 696,113	\$ 711,660	0%
EXPENDITURES:						
Salaries	\$ -	\$ -	\$ 246,993	\$ 254,403	\$ 246,993	0%
Benefits	-	-	91,174	93,236	91,174	0%
Operating Expenditures/Expenses	-	-	303,631	305,615	303,631	0%
Capital Outlay	-	-	30,804	13,586	30,804	0%
TOTAL EXPENDITURES	-	-	672,602	666,840	672,602	0%
ENDING RESERVES	-	-	39,058	29,273	39,058	0%
TOTAL EXPENDITURES/ENDING RESERVES	\$ -	\$ -	\$ 711,660	\$ 696,113	\$ 711,660	0%

INFORMATION TECHNOLOGY SERVICES

Departmental Mission Statement

To deliver customer-focused, efficient and effective IT services; drive efficiencies in information technology across city government; provide the framework for maintaining the security and integrity of all data, and keep projects on time and within budget.

Current Services Summary

ITS is responsible for the planning, operation and maintenance of a complex suite of technical services, from mainframe and distributed hosting; networking; voice and data; wireless; support services including desktop and user support; enterprise services such as e-mail, calendar, and financial and accounting systems.

Budget Highlights, Service Changes and Proposed Efficiencies

Additions to the budget include enterprise timecard system update, and network uninterrupted power supply replacement.

Department Expenditure Summary

IT		FUND: IT			
EXPENDITURES:	ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	PERCENT INC/(DEC) FY 2014, FY 2015
Salaries & Benefits	\$ -	\$ -	\$ 338,167	\$ 347,639	-
Operating Expenditures/Expenses	-	-	303,631	305,615	-
Capital Outlay	-	-	30,804	13,586	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 672,602	\$ 666,840	-

POSITION TITLES:	PROJECTED FTE's FY 2014	ADOPTED FTE's FY 2015	PLANNED FTE's FY 2016	CHANGE INC/(DEC) FY 2014, FY 2015
ITS Manager	1.00	1.00	1.00	0.00
ITS Engineer	1.00	1.00	1.00	0.00
ITS Tech II	1.00	1.00	1.00	0.00
ITS Tech I	1.00	1.00	1.00	0.00
ITS Senior Tech	1.00	1.00	1.00	0.00
TOTAL FTE's	5.00	5.00	5.00	0.00

FY 2014 Goals and Objectives Update

*No objectives were defined.

FY 2015 Goals and Objectives

1. Increase communications and strengthen inter-departmental relationships.
2. Create policies to reduce risk and elevate end-users technical knowledge.
3. Continue updating client computers to increase efficiency and productivity.

4. Implement wireless access points in key buildings and conference rooms.
5. Expand the City's storage and deduplication software
6. Update the aging timecard software with a current version.
7. Consolidate the many internet connections throughout the city.

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I.T. SERVICES

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Charges for Services</i>							
341.2657	ISF CHARGE-I.T. SERVICES	0	0	705,649	657,055	705,649	-48,594
Charges for Services		0	0	705,649	657,055	705,649	-48,594
557	I.T. SERVICES	0	0	705,649	657,055	705,649	-48,594
	TOTAL	0	0	705,649	657,055	705,649	-48,594

I.T. SERVICES

Acct. No.	Object Name	FY 2013 Actual	FY 2014 Projected	FY 2015 Adopted	FY 2016 Planned	Change From FY 2014 to FY 2015	Change From FY 2015 to FY 2016
<i>Personal Services - Salaries</i>							
1201	REG SALARIES AND WAGES	0	0	246,993	254,403	246,993	7,410
Personal Services - Salaries		0	0	246,993	254,403	246,993	7,410
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	0	0	18,704	19,462	18,704	758
2201	RETIREMENT CONTRIBUTIONS	0	0	20,982	21,226	20,982	244
2310	LIFE & HEALTH INSURANCE	0	0	45,130	46,190	45,130	1,060
2480	ISF-WORKERS' COMP	0	0	6,358	6,358	6,358	0
Personal Services - Benefits		0	0	91,174	93,236	91,174	2,062
<i>Operating Expenditures/Expenses</i>							
3115	ISF-INFORMATION TECHNOLOGY	0	0	18,186	16,214	18,186	-1,972
3405	OTHER CONTRACTUAL SERV	0	0	6,000	6,000	6,000	0
3481	ISF-BUILDING MAINTENANCE	0	0	2,612	2,612	2,612	0
4010	TRAVEL & PER DIEM	0	0	3,400	3,400	3,400	0
4110	COMMUNICATIONS SERVICES	0	0	23,000	23,000	23,000	0
4130	POSTAGE, FREIGHT, SHIPPING	0	0	250	250	250	0
4310	ELECTRICITY	0	0	227	238	227	11
4330	WATER, SEWER, SOLID WASTE	0	0	129	129	129	0
4410	RENT/LEASE-EQUIPMENT	0	0	200	200	200	0
4480	ISF-VEHICLES	0	0	2,931	2,796	2,931	-135
4610	REPAIR & MAINTENANCE SRVC	0	0	176,430	168,300	176,430	-8,130
4680	ISF-CUSTODIAL SERVICES	0	0	1,230	1,230	1,230	0
4810	PROMOTIONAL ACTIVITIES	0	0	400	400	400	0
4910	OTHER CURRENT CHARGES	0	0	92	92	92	0
5110	OFFICE SUPPLIES	0	0	500	500	500	0
5120	COMPUTER	0	0	2,500	2,500	2,500	0
5210	OPERATING SUPPLIES	0	0	3,260	3,260	3,260	0
5230	UNCAPITALIZED EQUIPMENT	0	0	49,659	62,324	49,659	12,665
5231	UNCAPITALIZED SOFTWARE	0	0	11,100	11,100	11,100	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	0	0	1,525	1,070	1,525	-455
Operating Expenditures/Expenses		0	0	303,631	305,615	303,631	1,984
<i>Capital Outlay</i>							
6417	EQUIPMENT	0	0	27,000	11,000	27,000	-16,000
6430	COMPUTERS	0	0	3,804	2,586	3,804	-1,218
Capital Outlay		0	0	30,804	13,586	30,804	-17,218
I.T. SERVICES	TOTAL	0	0	672,602	666,840	672,602	-5,762



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**CAPITAL IMPROVEMENT PROGRAM
FISCAL YEARS 2014 – 2019**

The City of Dunedin’s Capital Improvement Program is submitted at the time the City Annual Budget is presented to the Commission. The Six Year Capital Improvement Program (CIP) functions as a tool to meet compliance with the Comprehensive Plan and to implement the goals of the Commission. Staff annually evaluates the condition of assets, refers to master plans and other replacement plans, and responds to the desires of the Commission, staff and Citizens to develop the CIP.

The current Six-Year CIP is summarized by fund below:

City of Dunedin
Combined CIP - All Funds

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>TOTAL 2015-2019</u>
General Fund	\$ 1,244,164	\$ 295,700	\$ 319,580	\$ 70,000	\$ -	\$ 85,000	\$ 770,280
Transportation Impact Fee	64,380	10,250	10,250	10,250	10,250	10,250	51,250
County Gas Tax	797,739	465,000	720,000	420,000	420,000	200,000	2,225,000
One-Cent Sales Tax Capital	1,794,603	2,791,000	1,982,500	1,740,000	1,236,000	3,500,000	11,249,500
Parks & Recreation Capital	231,347	169,000	173,000	314,000	223,000	178,000	1,057,000
CRA	288,935	226,357	80,000	159,850	159,850	52,350	678,407
Subtotal Governmental	4,421,168	3,957,307	3,285,330	2,714,100	2,049,100	4,025,600	16,031,437
Solid Waste Capital	70,000	95,000	10,000	40,000	180,000	40,000	365,000
Water/Wastewater Capital (a)	8,166,588	2,011,500	3,547,500	662,500	582,500	642,500	7,446,500
Marina Capital	1,246,972	-	-	112,000	-	1,225,000	1,337,000
Stormwater	4,711,589	3,467,996	347,445	326,158	765,064	1,854,819	6,761,482
Fleet Capital	1,225,091	2,591,368	1,892,249	1,495,316	1,668,079	1,025,581	8,672,593
Facilities Capital	1,727,280	131,550	-	-	-	-	131,550
I.T. Services Capital	459,461	30,804	13,586	10,000	10,000	-	64,390
Subtotal Proprietary Funds	17,606,981	8,328,218	5,810,780	2,645,974	3,205,643	4,787,900	24,778,515
TOTALS	\$ 22,028,149	\$ 12,285,525	\$ 9,096,110	\$ 5,360,074	\$ 5,254,743	\$ 8,813,500	\$ 40,809,952

(a) Includes Water and Wastewater Impact fee funds

MAJOR CAPITAL PROJECTS – Fiscal Years 2015 and 2016

	<u>FY15</u>	<u>FY16</u>
Vehicles (incl. Firetruck)	\$ 2,581,368	\$ 1,882,249
Michigan Blvd.	645,000	352,500
San Salvador	-	630,000
Replacement Govt. Annex	2,146,000	1,000,000
Water Projects	889,500	3,062,500
Sewer Projects	1,422,000	475,000
Stormwater Projects	1,567,996	633,108

Vehicle purchases for the two fiscal years 2015 and 2016 are shown in the attached CIP Worksheets, Fund 550. Of the purchases in FY 2015, \$1,022,709 is expected to be debt financed. These include a Fire truck at \$612,828, and Solid Waste trucks (2) at \$409,881. Actual amounts financed will depend on actual pricing at the time of purchase.

Sources of Funding for the CIP:

1. Operating Revenue Sources. Governmental fund revenues primarily support operations of the general government; however, funds may be used for capital expenditures or transferred to Capital Funds.

2. Capital Improvement Revenue Sources.

a) City Development Fees. These fees are based upon the development's impact on a system and the cost to improve the system accordingly. The effective development fees cover five distinct systems; water, wastewater, law enforcement, fire and parkland. *Impact fee revenues are expected for a large development project, called Gateway, and are budgeted in fiscal year 2014. A portion of these fees are used as incentive for the development. A large Parks fee is expected; however, due to the uncertainty of the timing of the revenue, no related capital projects are budgeted.*

b) Pinellas County Transportation Impact Fee. Being within District 4, the City receives 50% of revenue collected within the district for local road improvements; the County government uses its share for county roadways within the district. *See the italicized part of a) above.*

c) Local Option Gas Tax. Revenues can only be used for transportation purposes as outlined in an interlocal agreement. Annual revenues have been about \$480,000 per year.

d) Penny for Pinellas. This is a one percent sales tax which is dedicated to capital improvement projects in Pinellas County. It includes facilities, Stormwater improvements, preservation land purchases, roads, bridges, public safety, parks and community centers. Annual revenues have been about \$2.8 million per year in recent years. This revenue source is also used to pay the debt service on bonds used to build the Community Center (Sales Tax Revenue Bonds, Series 2005).

3. Other Revenue Sources.

a) Borrowing. Due to the high cost of many major projects, borrowing through long or short-term financing may be desirable. There are a variety of financing vehicles available to local government. Some are listed below:

(1) Revenue Bonds. The City has issued revenue bonds to finance large capital expenditures such as the water and sewer systems, reclaimed water system, recreation facilities, Dunedin Stadium Renovation, the Martin Luther King Center and the Community Center.

(2) General Obligation Bonds. The City has no outstanding general obligation bond debt.

(3) Industrial Revenue Bonds. The City has in the past issued industrial bonds for Mease Hospital, which was responsible for the retirement of debt. There are no current Industrial Revenue Bonds.

(4) Other types of borrowing include, but are not limited to, Bank Notes, Lease-Purchase agreements, Bond Anticipation Notes, Certificates of Participation, etc.

b) Special Assessments. The City currently has a no special assessments.

c) Federal and State Grants/Loans. Funds for capital improvements from both the Federal and State Government are granted on a competitive basis and not distributed by an annual allocation. Therefore, grant funds are generally non-recurring and cannot be projected or relied upon for budgeting purposes.

Please see the CIP spreadsheets included as part of the adopted budget.

FUND 001 - GENERAL FUND

Project	Description	Projected 2014	Adopted 2015	Planned 2016	2017	2018	2019	TOTAL 2015-2019
001-1100-512.64-XX								
EQUIP	City Manager Misc. Equipment	\$ 1,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	City Manager	1,804	-	-	-	-	-	-
001-1200-513.64-XX								
EQUIP	Misc. Equipment & Software	6,685	-	-	-	-	-	-
	City Clerk	6,685	-	-	-	-	-	-
001-1611-513.64-30								
EQUIP	Computers	750	-	-	-	-	-	-
	Human Resources	750	-	-	-	-	-	-
001-1613-513.64-XX								
EQUIP	Computers & Software	9,033	-	-	-	-	-	-
	I.T. Services	9,033	-	-	-	-	-	-
001-1801-515.63-01								
NEW	Misc. Improvements	-	-	1,500	-	-	-	1,500
		-	-	1,500	-	-	-	1,500
001-1900-513.64-70								
EQUIP	Misc. Equipment	76,260	-	-	-	-	-	-
NEW	Dunedin TV - Chamber Playback	-	-	-	-	-	85,000	85,000
NEW	Dunedin TV - Studio	-	-	-	70,000	-	-	70,000
NEW	Dunedin TV - Edit System	-	4,500	4,500	-	-	-	9,000
	Communications	76,260	4,500	4,500	70,000	-	85,000	164,000
001-2220-522.64-XX								
EQUIP	Computers	2,271	-	-	-	-	-	-
EQUIP	Fire Equipment	121,264	33,000	43,000	-	-	-	76,000
	Fire Operations	123,535	33,000	43,000	-	-	-	76,000
001-4140-571.6X-XX								
BOOK	Books, Publications, & Periodicals	197,500	202,500	222,380	-	-	-	424,880
419901	Friends of the Library	438	500	500	-	-	-	1,000
419903	Farrar Memorial Trust	6,099	2,000	2,000	-	-	-	4,000
EQUIP	Computers	4,300	-	-	-	-	-	-
EQUIP	Library Misc. Equipment	2,400	1,500	1,500	-	-	-	3,000
	Library	210,737	206,500	226,380	-	-	-	432,880
001-42XX-572.6X-XX								
NEW	Golf Course Improvements	-	8,000	8,000	-	-	-	16,000
EQUIP	Community Center Equipment	7,493	20,300	20,800	-	-	-	41,100
EQUIP	MLK Center Equipment	9,895	-	-	-	-	-	-
EQUIP	Aquatics Equipment	8,442	20,000	12,000	-	-	-	32,000
EQUIP	Athletics Equipment	4,400	3,400	3,400	-	-	-	6,800
	Parks & Recreation	30,230	51,700	44,200	-	-	-	95,900

FUND 001 - GENERAL FUND

Project	Description	Projected 2014	Adopted 2015	Planned 2016	2017	2018	2019	TOTAL 2015-2019
	001-42XX-57X.62-10							
BLDG	Fine Arts Center Building	500,000	-	-	-	-	-	-
BLDG	Dunedin Historical Society Building	200,000	-	-	-	-	-	-
	Parks & Recreation	700,000	-	-	-	-	-	-
	001-4501-572.64-31							
EQUIP	Computers	1,857	-	-	-	-	-	-
	Parks Administration	1,857	-	-	-	-	-	-
	001-4647-572.6X-XX							
461404	John Lawrence Memorial	9,000	-	-	-	-	-	-
EQUIP	Misc. Equipment	74,273	-	-	-	-	-	-
	Parks Maintenance	83,273	-	-	-	-	-	-
Fund 001 Total		\$ 1,244,164	\$ 295,700	\$ 319,580	\$ 70,000	\$ -	\$ 85,000	\$ 770,280

FUND 112 - TRANSPORTATION IMPACT FEES

Project	Description	Projected 2014	Adopted 2015	Planned 2016	2017	2018	2019	TOTAL 2015-2019
112-6300-541.63-36								
610101	Traffic Signal Upgrades	\$ 38,380	\$ 5,250	\$ 5,250	\$ 5,250	\$ 5,250	\$ 5,250	\$ 26,250
611301	Speed Feedback Signs	21,000	-	-	-	-	-	-
611401	Battery Replacements - Speed	5,000	5,000	5,000	5,000	5,000	5,000	25,000
	Traffic Calming Devices	64,380	10,250	10,250	10,250	10,250	10,250	51,250
	Fund 112 Total	\$ 64,380	\$ 10,250	\$ 10,250	\$ 10,250	\$ 10,250	\$ 10,250	\$ 51,250

FUND 130 - COUNTY GAS TAX FUND

Project	Description	Projected 2014	Adopted 2015	Planned 2016	2017	2018	2019	TOTAL 2015-2019
130-6300-541.63-32								
630002	Street Resurfacing	\$ -	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 200,000	\$ 1,880,000
	Sidewalk, Curb, Gutter, Etc	-	420,000	420,000	420,000	420,000	200,000	1,880,000
130-6300-541.63-36								
EQUIP	Stealth Stud Traffic Counters	-	45,000	-	-	-	-	45,000
NEW	Michigan Boulevard Reconstruction	-	-	300,000	-	-	-	300,000
	Traffic Calming	-	45,000	300,000	-	-	-	345,000
330-6300-541.63-32 *								
630002	Street Resurfacing	420,500	-	-	-	-	-	-
630003	Sidewalk Rehabilitation	39,900	-	-	-	-	-	-
630004	Road Repair Materials	17,500	-	-	-	-	-	-
630601	Sidewalk Extensions	205,000	-	-	-	-	-	-
630803	Pavement Striping	10,000	-	-	-	-	-	-
630804	Signage Replacement	65,839	-	-	-	-	-	-
631001	Bridge Inspections	3,000	-	-	-	-	-	-
	Sidewalk, Curb, Gutter, Etc	761,739	-	-	-	-	-	-
330-6300-541.64-70 *								
EQUIP	Stump Grinder for Sidewalks	36,000	-	-	-	-	-	-
	Other Equipment	36,000	-	-	-	-	-	-
Total Fund 130		\$ 797,739	\$ 465,000	\$ 720,000	\$ 420,000	\$ 420,000	\$ 200,000	\$ 2,225,000

* Shown for FY 2014 budget informational purposes only. All County Gas Tax capital will be shown in Fund 130 beginning in FY 2015.

FUND 134 - PENNY FUND

Project	Description	Projected 2014	Adopted 2015	Planned 2016	2017	2018	2019	TOTAL 2015-2019
134-6200-519.62-10								
NEW	Fleet Services Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000	\$ 3,500,000
	Building-Office	-	-	-	-	-	3,500,000	3,500,000
134-6300-541.63-36								
631501	Michigan Blvd. Reconstruction	-	645,000	352,500	540,000	-	-	1,537,500
NEW	Beltrees Reconstruction	-	-	-	960,000	648,000	-	1,608,000
NEW	MLK Reconstruction	-	-	-	-	288,000	-	288,000
NEW	Milwaukee No. of Skinner	-	-	-	-	300,000	-	300,000
NEW	San Salvador Reconstruction	-	-	630,000	240,000	-	-	870,000
	Traffic Calming Devices	-	645,000	982,500	1,740,000	1,236,000	-	4,603,500
134-8802-519.62-01								
641205	MSB Annex	-	2,146,000	1,000,000	-	-	-	3,146,000
	Buildings - Interior	-	2,146,000	1,000,000	-	-	-	3,146,000
334-1716-515.63-40 *								
170901	Corridor Studies & Implementation	306,945	-	-	-	-	-	-
171301	North Douglas Corridor Improvements	425,771	-	-	-	-	-	-
171303	Patricia Corridor	112,772	-	-	-	-	-	-
171304	Lyndhurst Streetscape	53,950	-	-	-	-	-	-
	General Public Improvement	899,438	-	-	-	-	-	-
334-6100-541.63-36 *								
611303	San Christopher Reconstruction	529,485	-	-	-	-	-	-
611305	Skinner Blvd. Reconstruction	134,188	-	-	-	-	-	-
	Traffic Calming Devices	663,673	-	-	-	-	-	-
334-4256-573.63-01 *								
NEW	DFAC Parking Lot & Driveways	35,000	-	-	-	-	-	-
	Improvements Other Than Building	35,000	-	-	-	-	-	-
334-6300-559.63-32 *								
611201	South Douglas Streetscape	196,492	-	-	-	-	-	-
	Sidewalk, Curb, Gutter, Etc	196,492	-	-	-	-	-	-
Subtotal Fund 134		\$ 1,794,603	\$ 2,791,000	\$ 1,982,500	\$ 1,740,000	\$ 1,236,000	\$ 3,500,000	\$ 11,249,500
	Series 2005 Bonds Debt Service	721,581	713,234	711,434	708,614	709,945	709,883	3,553,110
	Fire Station Debt Service	31,485	108,648	103,609	103,511	103,357	104,116	523,241
Total Fund 134		\$ 2,547,669	\$ 3,612,882	\$ 2,797,543	\$ 2,552,125	\$ 2,049,302	\$ 4,313,999	\$ 15,325,851

* Shown for FY 2014 budget informational purposes only. All Penny Fund capital will be shown in Fund 134 beginning in FY 2015.

FUND 332 - PARKS & RECREATION CIP

Project	Description	Projected 2014	Adopted 2015	Planned 2016	2017	2018	2019	TOTAL 2015-2019
332-4250-572.63-17								
461204	Highlander Pool Refurbishment	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
	IOTB - Swimming Pool	-	20,000	-	-	-	-	20,000
332-4647-572.62-13								
461401	Eagle Scout Restrooms	65,000	-	-	-	-	-	-
461402	Blatchley House Renovations	12,000	-	-	-	-	-	-
	Buildings - Parks & Recreation	77,000	-	-	-	-	-	-
332-4647-572.63-14								
429506	Court Resurfacing	29,800	-	-	20,000	-	20,000	40,000
460103	Park Amenities	13,359	40,000	35,000	30,000	30,000	30,000	165,000
461101	Little League Facilities	1,975	-	-	-	-	-	-
461102	Park Pavilions	-	-	-	-	40,000	-	40,000
461301	Weaver Park Amenities	-	-	23,000	23,000	23,000	23,000	92,000
461304	Pioneer Park Sound System	2,550	-	-	-	-	-	-
461403	Boardwalks and Bridges	32,701	-	-	100,000	15,000	15,000	130,000
469502	Athletic Field Renovation	13,657	18,000	40,000	30,000	10,000	10,000	108,000
469503	Fence Replacement	22,439	25,000	20,000	20,000	20,000	20,000	105,000
461501	Park Restroom Renovations	-	16,000	-	16,000	-	-	32,000
461502	Parks Trail Renovations	-	50,000	-	20,000	-	-	70,000
	IOTB - Athletic Fields & Park	116,481	149,000	118,000	259,000	138,000	118,000	782,000
332-4647-572.64-70								
469301	Playground Equipment	37,866	-	55,000	55,000	85,000	60,000	255,000
	Other Equipment	37,866	-	55,000	55,000	85,000	60,000	255,000
Total Fund 332		\$ 231,347	\$ 169,000	\$ 173,000	\$ 314,000	\$ 223,000	\$ 178,000	\$ 1,057,000

FUND 440 - SOLID WASTE

Project	Description	Projected 2014	Adopted 2015	Planned 2016	2017	2018	2019	TOTAL 2015-2019
	440-5401-534.62-10							
NEW	SW Storage Bldg Replacement	-	-	-	-	135,000	-	135,000
	Improvement (Excl Infrastructre)	-	-	-	-	135,000	-	135,000
	440-5430-534.64-70							
541401	RFID Scanners for 4 ASL Trucks	-	50,000	-	-	-	-	50,000
	Machinery & Equipment	-	50,000	-	-	-	-	50,000
	440-5431-534.63-01							
541105	City Dumpster Enclosures	-	5,000	10,000	-	5,000	-	20,000
	Improvement (Excl Infrastructre)	-	5,000	10,000	-	5,000	-	20,000
	440-5431-534.64-70							
548902	Commercial Refuse Containers	-	40,000	-	40,000	40,000	40,000	160,000
	Machinery & Equipment	-	40,000	-	40,000	40,000	40,000	160,000
	440-5481-534.64-70							
541401	RFID Scanners for 4 ASL Trucks	55,000	-	-	-	-	-	-
548902	Commercial Refuse Containers	15,000	-	-	-	-	-	-
	Machinery & Equipment	70,000	-	-	-	-	-	-
	Total Fund 440	\$ 70,000	\$ 95,000	\$ 10,000	\$ 40,000	\$ 180,000	\$ 40,000	\$ 365,000

FUND 441 - WATER & WASTEWATER UTILITY

Project	Description	Projected 2014	Adopted 2015	Planned 2016	2017	2018	2019	TOTAL 2015-2019
441-1503-513.64-70								
EQUIP	CCR Camera System	\$ 5,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		5,400	-	-	-	-	-	-
441-5035-519.62-10								
BUILD	Engineering Office Remodel	15,000	-	-	-	-	-	-
		15,000	-	-	-	-	-	-
441-5035-519.64-10								
EQUIP	Office Equipment	10,000	-	15,000	10,000	10,000	10,000	45,000
	Office Equipment	10,000	-	15,000	10,000	10,000	10,000	45,000
441-5035-519.64-30								
EQUIP	Computers	5,000	-	-	-	-	-	-
		5,000	-	-	-	-	-	-
441-5101-533.62-10								
BUILD	Automatic Front Door Replacement	20,000	-	-	-	-	-	-
		20,000	-	-	-	-	-	-
441-5165-533.63-40								
510602	Green Sand Filter	-	237,000	-	-	-	-	237,000
510702	New Telemetry	-	-	-	-	-	80,000	80,000
510804	New Water Main Extensions	-	52,500	52,500	52,500	52,500	52,500	52,500
511302	Wellhouse Replacement	-	-	-	100,000	-	-	52,500
519903	Membrane Replacement	-	400,000	3,000,000	400,000	400,000	400,000	4,600,000
	Water System	-	689,500	3,052,500	552,500	452,500	532,500	5,022,000
441-5166-533.63-40								
511501	Pinellas Co/Clw Water Sys Interconnect	-	200,000	-	-	-	-	200,000
511203	Field Automation	-	-	-	-	20,000	-	20,000
	Water System	-	200,000	-	-	20,000	-	220,000
441-5166-533.64-70								
EQUIP	Miscellaneous Tools & Equipment	5,000	-	5,000	-	-	-	5,000
		5,000	-	5,000	-	-	-	5,000
441-5265-535.63-50								
521501	Methanol Tank Replacement	-	300,000	-	-	-	-	300,000
521502	WWTP 24" Raw Sewage Main	-	370,000	-	-	-	-	370,000
521503	WWTP Fine Bar Screen	-	220,000	-	-	-	-	220,000
521504	WWTP Einco Grit Gear Box	-	130,000	-	-	-	-	130,000
NEW	WWTP Clarifier Weirs/Baffles	-	-	255,000	-	-	-	255,000
NEW	WWTP Clarifier Walkway Bridges	-	-	120,000	-	-	-	120,000
	Sewer System	-	1,020,000	375,000	-	-	-	1,395,000
441-5266-535.63-50								
500201	Sewer System Expansion	-	22,000	20,000	20,000	20,000	20,000	102,000
529904	Contracted Pipe Lining	-	80,000	80,000	80,000	80,000	80,000	400,000
	Sewer System	-	102,000	100,000	100,000	100,000	100,000	502,000
441-5181-533.46-10								
519301	RO Plant Equipment (5165)	95,000	-	-	-	-	-	-
	Repair & Maintenance	95,000	-	-	-	-	-	-

FUND 441 - WATER & WASTEWATER UTILITY

Project	Description	Projected 2014	Adopted 2015	Planned 2016	2017	2018	2019	TOTAL 2015-2019
441-5181-533.63-40								
510202	Distribution System Equipment	120,000	-	-	-	-	-	-
510608	Ground Storage Tank	25,000	-	-	-	-	-	-
510702	New Telemetry	80,000	-	-	-	-	-	-
510908	Edgewater Linear Park Irrigation	265,064	-	-	-	-	-	-
511102	MCC Upgrade	489,355	-	-	-	-	-	-
518004	Waterline Upgrade	300,000	-	-	-	-	-	-
Water System		1,279,419	-	-	-	-	-	-
441-5181-533.64-30								
511203	Field Automation (5166)	20,000	-	-	-	-	-	-
Computers		20,000	-	-	-	-	-	-
441-5185-533.63-40								
510602	Green Sand Filters	237,000	-	-	-	-	-	-
510804	New Water Main Extension	52,500	-	-	-	-	-	-
510901	Backwash Recovery	47,344	-	-	-	-	-	-
510903	Major Pump Replacement	150,000	-	-	-	-	-	-
511201	Caustic/Flouride Chemical Tanks	121,402	-	-	-	-	-	-
511301	WTP Master Plan	80,039	-	-	-	-	-	-
511302	Wellhouse Replacement	100,000	-	-	-	-	-	-
512204	Douglas Watermain Upgrade	134,968	-	-	-	-	-	-
512205	Causeway Utilities	584,528	-	-	-	-	-	-
519404	Wellfield Upgrade	214,720	-	-	-	-	-	-
519502	Wellfield Maintenance and Rehab	250,000	-	-	-	-	-	-
519903	Membrane Replacement	400,000	-	-	-	-	-	-
Water System		2,372,501	-	-	-	-	-	-
441-5281-535.46-10								
511401	HVAC Replacement	35,185	-	-	-	-	-	-
520103	Collections Equipment	20,000	-	-	-	-	-	-
520904	Alternate Disinfection	130,000	-	-	-	-	-	-
521201	Greenbriar Sand Drying Bed	100,000	-	-	-	-	-	-
528505	Process Equipment Repair & Maint.	44,860	-	-	-	-	-	-
529502	Manhole Repairs	64,116	-	-	-	-	-	-
Repair & Maintenance		394,161	-	-	-	-	-	-
441-5281-535.63-50								
528505	Process Equipment Repair	567,741	-	-	-	-	-	-
528510	Lift Station Repair & Maintenance	45,000	-	-	-	-	-	-
529803	Sewer Line Repair & Maintenance	60,000	-	-	-	-	-	-
529904	Contracted Pipe Lining	142,684	-	-	-	-	-	-
Sewer System		815,425	-	-	-	-	-	-
441-5285-535.63-50								
500201	Sewer System Expansion	26,250	-	-	-	-	-	-
511304	WWTP Reclaimed Modification	250,000	-	-	-	-	-	-
511305	Aeration Basin	227,942	-	-	-	-	-	-
511307	Scotsdale Sewer Main	500,000	-	-	-	-	-	-
521401	Reclaimed Water Ground Storage Tank	1,725,490	-	-	-	-	-	-
521402	Coarse Bar Screen Replacement	150,000	-	-	-	-	-	-
521403	DAFT Unit	250,000	-	-	-	-	-	-
Sewer System		3,129,682	-	-	-	-	-	-
Total Fund 441		\$ 8,166,588	\$ 2,011,500	\$ 3,547,500	\$ 662,500	\$ 582,500	\$ 642,500	\$ 7,189,000

FUND 442 - MARINA FUND

Project	Description	Projected 2014	Adopted 2015	Planned 2016	2017	2018	2019	TOTAL 2015-2019
442-4900-575.63-25								
490701	Seawall Repairs (North, East & South)	\$ 403,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
491201	Pump Out	30,000	-	-	-	-	-	-
491301	Marina - Day Docks	68,000	-	-	-	-	-	-
491302	Security Lights	20,000	-	-	30,000	-	-	30,000
491401	Seawall Repairs (West)	725,053	-	-	-	-	-	-
NEW	Marina Dredging	-	-	-	-	-	1,000,000	1,000,000
NEW	Harbormaster Building	-	-	-	-	-	225,000	225,000
NEW	Road and Parking Repairs	-	-	-	82,000	-	-	82,000
Docks and Shoreline, Etc.		1,246,972	-	-	112,000	-	1,225,000	1,337,000
Total Fund 442		\$ 1,246,972	\$ -	\$ -	\$ 112,000	\$ -	\$ 1,225,000	\$ 1,337,000

FUND 443 - STORMWATER UTILITY

Project	Description	Projected 2014	Adopted 2015	Planned 2016	2017	2018	2019	TOTAL 2015-2019
443-5300-538.63-01								
421401	Community Ctr Lake Aeration Fountain	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000
	Improvements Other Than Building	-	12,000	-	-	-	-	12,000
443-5300-538.63-53								
530203	Pipe Lining Rehab	-	575,996	347,445	326,158	329,401	150,000	1,729,000
530302	Underdrain Upgrade	5,000	-	-	-	-	-	-
530905	Stevenson Creek TMDL Response	42,000	-	-	-	-	-	-
531005	Curlew Creek TMDL Response	42,000	-	-	-	-	-	-
531006	Cedar Creek TMDL Response	42,000	-	-	-	-	-	-
531201	San Salvador at San Mateo	581,570	-	-	-	-	-	-
531202	Briar Creek Bank Stabilization	6,190	-	-	-	-	-	-
531301	President Street Outfall	3,766,842	-	-	-	-	-	-
531303	Amberlea Subdivision	-	750,000	-	-	-	-	750,000
531304	Cedar Creek Cleanup	14,973	-	-	-	-	-	-
531305	Lake Sperry Cleanup	14,973	-	-	-	-	-	-
531401	Lakewood Estates Piping *	-	1,900,000	-	-	-	-	1,900,000
531402	Jessica Ct Bank Stabilization	105,000	-	-	-	-	-	-
539804	Storm Drain Upgrade	81,000	-	-	-	-	-	-
NEW	Patricia-Beltrees Treatment Facility	-	-	-	-	150,000	150,000	300,000
NEW	Brady Box Culvert	-	-	-	-	285,663	1,554,819	1,840,482
	Drainage System	4,701,548	3,225,996	347,445	326,158	765,064	1,854,819	6,519,482
443-5300-538.64-06								
EQUIP	Excavator Replacement	-	230,000	-	-	-	-	230,000
	Machinery & Equipment	-	230,000	-	-	-	-	230,000
443-5300-538.64-70								
EQUIP	Miscellaneous Equipment	10,041	-	-	-	-	-	-
		10,041	-	-	-	-	-	-
Total Fund 443		\$ 4,711,589	\$ 3,467,996	\$ 347,445	\$ 326,158	\$ 765,064	\$ 1,854,819	\$ 6,761,482

* FY 2014 budget for the Lakewood Estates Project is \$1,936,000. The project will not start in FY 2014 as planned, and the \$1,936,000 will carry forward to FY 2015, for a total FY 2015 budget of \$3,836,000.

FUND 550 - FLEET INTERNAL SERVICE FUND

Project	Description	Projected 2014	Adopted 2015	Planned 2016	2017	2018	2019	TOTAL 2015-2019
550-XXXX-XXX.64-06								
EQUIP	City Manager	\$ 19,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIP	City Clerk	-	-	17,302	-	-	-	17,302
EQUIP	Planning & Development	-	88,064	30,675	-	-	-	118,739
EQUIP	Fire Department	51,695	612,828	92,220	10,407	73,923	676,829	1,466,207
EQUIP	Parks & Recreation	96,654	156,776	105,728	307,153	29,651	-	599,308
EQUIP	Marina	-	-	18,660	-	-	-	18,660
EQUIP	Engineering	40,209	47,885	-	-	-	-	47,885
EQUIP	Water & Wastewater	216,192	528,545	267,891	81,496	635,371	-	1,513,303
EQUIP	Stormwater	92,736	187,259	326,107	36,929	100,337	-	650,632
EQUIP	Solid Waste	46,798	820,447	920,759	851,324	630,056	348,752	3,571,338
EQUIP	Fleet	-	-	55,553	-	-	-	55,553
EQUIP	Streets	631,462	122,877	38,686	119,484	109,789	-	390,836
EQUIP	Facilities Maintenance	-	16,687	8,668	88,523	88,952	-	202,830
Department Vehicles		1,194,813	2,581,368	1,882,249	1,495,316	1,668,079	1,025,581	8,652,593
550-6200-519.64-70								
621301	Fleet Exhaust System	30,278	-	-	-	-	-	-
EQUIP	Lift Replacement	-	10,000	-	-	-	-	10,000
EQUIP	Cabinet Replacement	-	-	10,000	-	-	-	10,000
Machinery & Equipment		30,278	10,000	10,000	-	-	-	20,000
Fund 550 Total		\$ 1,225,091	\$ 2,591,368	\$ 1,892,249	\$ 1,495,316	\$ 1,668,079	\$ 1,025,581	\$ 8,672,593

FUND 551 - FACILITIES

Project	Description	Projected 2014	Adopted 2015	Planned 2016	2017	2018	2019	TOTAL 2015-2019
551-6447-519.62-10								
641501	Fire & Security Systems	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
641502	Skinner Jackson Restroom	-	65,000	-	-	-	-	65,000
	Building-Office	-	90,000	-	-	-	-	90,000
551-6447-519.64-70								
NEW	Truck Lift Gate	-	2,750	-	-	-	-	2,750
NEW	Scissor Lift	-	20,000	-	-	-	-	20,000
NEW	Generators (2)	-	10,800	-	-	-	-	10,800
NEW	Special Event Portable Lighting	-	8,000	-	-	-	-	8,000
	Equipment	-	41,550	-	-	-	-	41,550
554-6447-519.62-10 *								
640303	HVAC Replacements	12,137	-	-	-	-	-	-
641204	Fire Station 61	1,473,570	-	-	-	-	-	-
641401	HVAC - Tech Services Bldg	75,000	-	-	-	-	-	-
641402	Roof Replacement - Historical Museum	81,728	-	-	-	-	-	-
641403	Roof Replacements	37,100	-	-	-	-	-	-
	Building-Office	1,679,535	-	-	-	-	-	-
554-6447-519.64-70 *								
641404	FS 62 Generator Replacement	47,745	-	-	-	-	-	-
	Machinery & Equipment	47,745	-	-	-	-	-	-
Total Fund 551		\$ 1,727,280	\$ 131,550	\$ -	\$ -	\$ -	\$ -	\$ 131,550

* Shown for FY 2014 budget informational purposes only. All Facilities capital will be shown in Fund 551 beginning in FY 2015.

FUND 557 - IT SERVICES FUND

Project	Description	Projected 2014	Adopted 2015	Planned 2016	2017	2018	2019	TOTAL 2015-2019
557-1507-513.64-17								
160501	Network System Replacement	\$ -	\$ 16,000	\$ 11,000	\$ 10,000	\$ 10,000	\$ -	\$ 47,000
160702	Document Imaging & Management	-	4,000	-	-	-	-	4,000
NEW	Mail Archive	-	7,000	-	-	-	-	7,000
	Machinery & Equipment / IT	-	27,000	11,000	10,000	10,000	-	58,000
557-1507-513.64-30								
EQUIP	Replacement Computers (3)	-	3,804	2,586	-	-	-	6,390
	Machinery & Equipment / Comp.	-	3,804	2,586	-	-	-	6,390
333-1613-513.64-17 *								
160101	Computer Upgrades	66,529	-	-	-	-	-	-
160501	Network System Upgrade	28,438	-	-	-	-	-	-
160702	Document Imaging	4,000	-	-	-	-	-	-
161301	Financial System Upgrade	250,000	-	-	-	-	-	-
	Machinery & Equipment / IT	348,967	-	-	-	-	-	-
333-1613-513.64-50 *								
161201	Phone System Upgrade	110,494	-	-	-	-	-	-
	Communication Equipment	110,494	-	-	-	-	-	-
Total Fund 557		\$ 459,461	\$ 30,804	\$ 13,586	\$ 10,000	\$ 10,000	\$ -	\$ 64,390

* Shown for FY 2014 budget informational purposes only. All Information Technology capital will be shown in Fund 557 beginning in FY 2015.

FUND 660 - CRA

Project	Description	Projected 2014	Adopted 2015	Planned 2016	2017	2018	2019	TOTAL 2015-2019
660-1716-559.63-01								
170004	Repair/Replace Infrastructure	\$ 31,505	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 60,000
171105	Branding	2,300	-	-	-	-	-	-
171203	Downtown Park Enhancement	4,000	-	-	4,000	4,000	4,000	12,000
171207	Honey Lane & Alley Way Improv.	42,688	-	-	-	-	-	-
171301	N Douglas Corridor Improvements	-	-	-	3,850	3,850	3,850	11,550
171401	Huntley/Monroe Enhancements	161,250	50,000	-	-	-	-	50,000
171402	Misc Downtown Improvements	24,000	-	30,000	20,000	20,000	20,000	90,000
171403	Downtown Landscaping	1,500	-	-	4,500	4,500	4,500	13,500
NEW	Highland Streetscape	-	-	50,000	50,000	-	-	100,000
Improvements Other Than Bldg		267,243	50,000	80,000	102,350	52,350	52,350	337,050
660-1716-559.63-33								
171209	Other Parking Improvements	21,692	-	-	-	-	-	-
171501	Parking Structure	-	176,357	-	57,500	107,500	-	341,357
Parking Areas		21,692	176,357	-	57,500	107,500	-	341,357
Total Fund 660		\$ 288,935	\$ 226,357	\$ 80,000	\$ 159,850	\$ 159,850	\$ 52,350	\$ 678,407



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DEBT SUMMARY

Analysis and Schedules

The City of Dunedin debt management is guided by the Financial Management Policies. (See Budget and Financial Policies section.) Accordingly, the City utilizes financing, lease purchases (capital leases), revenue notes and cash payments for its capital acquisitions. In the future, other mechanisms may be considered, including COP's (Certificates of Participation), BAN's (Bond Anticipation Notes), P3 (Public, Private, Partnership) agreements with REIT (Real Estate Investment Trusts) and other private placements.

Under Florida Law, the use of general obligation debt requires approval by referendum due to the implied or expressed pledge of ad valorem taxes. Currently, the City of Dunedin does not have any general obligation debt which would entail voter approval of a property tax pledge for repayment.

The following is a listing of outstanding debt obligations of the City. All of these debts are pledged to be repaid from non-property tax revenue, such as sales tax, water and sewer user charges, etc.

Governmental Funds

Sales Tax Revenue Bonds, Series 2005: On July 7, 2005, the Commission adopted Resolution 05-22 authorizing the issuance of \$10,000,000 of Sales Tax Revenue Bonds, Series 2005 with interest rates of 3.0% to 4.125% to pay the cost of the construction and equipping of the new Community Center. The City's Sales Tax Revenues are pledged as collateral. Final maturity is October 1, 2025. The debt service for these bonds is paid from the Penny Fund.

State Sales Tax Refunding Revenue Note, Series 2012 – Spring Training Facility: On November 9, 2012 the City issued \$3,280,000 in debt. This debt refunded the previously issued Series 2001A Revenue Note. The interest rate is 1.513% and annual payments are about \$415,000.

Non-Ad Valorem Refunding Revenue Note, Series 2012A – Spring Training Facility: On November 9, 2012 the City issued \$510,000 in debt. This debt refunded the previously issued Series 2001B Revenue Note. The interest rate is .92% and annual payments are \$151,653.

Non-Ad Valorem Refunding Revenue Note, Taxable Series 2012B – Spring Training Facility: On November 9, 2012 the City issued \$1,454,000 in debt. This debt refunded the previously issued Series 2001C Revenue Note. The interest rate is 1.40% and annual payments are \$435,933.

Non-Ad Valorem Revenue Note, Series 2013 - Fire Station: On November 22, 2013 the City issued debt in the amount of \$1,280,000. Fire Station debt was used to repay an existing interfund loan from the Water/Wastewater fund (\$1.262 million). Annual debt service is about \$106,000, with repayments over 15 years at 2.873%.

Enterprise Funds

2012 – Water and Sewer System Refunding Revenue Bonds, \$17,900,000: On June 8, 2012, the City issued \$17,900,000 of Water and Sewer System Refunding Revenue Bonds, Series 2012. These bonds were issued at a premium of \$1,125,672 and refunded the following issues: 1994 Reclaimed Water Credit Facility from SunBank of Tampa Bay - \$317,744; a portion of the 2007 Utility Revenue Bonds, and accrued interest - \$11,789,096; a portion of the 2006 Utility System Refunding Bonds, and accrued interest - \$3,074,241. Additionally, these bonds provided project funds in the amount of \$2,208,080, and included SWAP termination fees and interest in the amount of \$180,420 and costs of issuance in the amount of \$215,637. The City

contributed \$120,658 toward issue costs. The remainder of bonds, refunded in the amount of \$1,361,112, were 2007 Utility Revenue bonds held in the Stormwater Fund.

2012 - \$5,876,000 Stormwater System Refunding Revenue Bond: On June 8, 2012, the City issued \$5,876,000 of Stormwater System Refunding Revenue Bonds, Series 2012. The bonds are held by Suntrust and are 20 year bonds at 3.04%. These bonds were issued at a premium of \$84,971 and refunded the following issues: a portion of the 2007 Utility Revenue Bonds, and accrued interest - \$2,610,624; a portion of the 2006 Utility System Refunding Bonds, and accrued interest - \$104,912. Additionally, these bonds provided project funds in the amount of \$3,100,296, and included costs of issuance in the amount of \$159,054 and accrued interest of \$5,580 on the SWAP termination. The City contributed \$19,495 toward issue costs. The bonds are secured by a lien on pledged revenues which are gross revenues of the system.

Proposed Debt – Stormwater Fund, Series FY 2015: The FY 2015 budget includes debt to be issued by the Stormwater Fund of approximately \$6.1 million. The current Capital Improvement Plan for the Stormwater Fund includes capital projects in excess of \$13.8 million for the Fiscal Years 2014 through 2017. Current estimates are for \$6.1 million in debt with payments over 15 years at approximately \$531,177 annually.

Proposed Debt – Municipal Services Building Annex, FY 2016/17: No debt for this capital project is currently included in the FY 2015 or FY 2016 budgets. The preliminary stages of the project are expected to be cash funded from the Penny Fund.

Capital Leases (General Government)

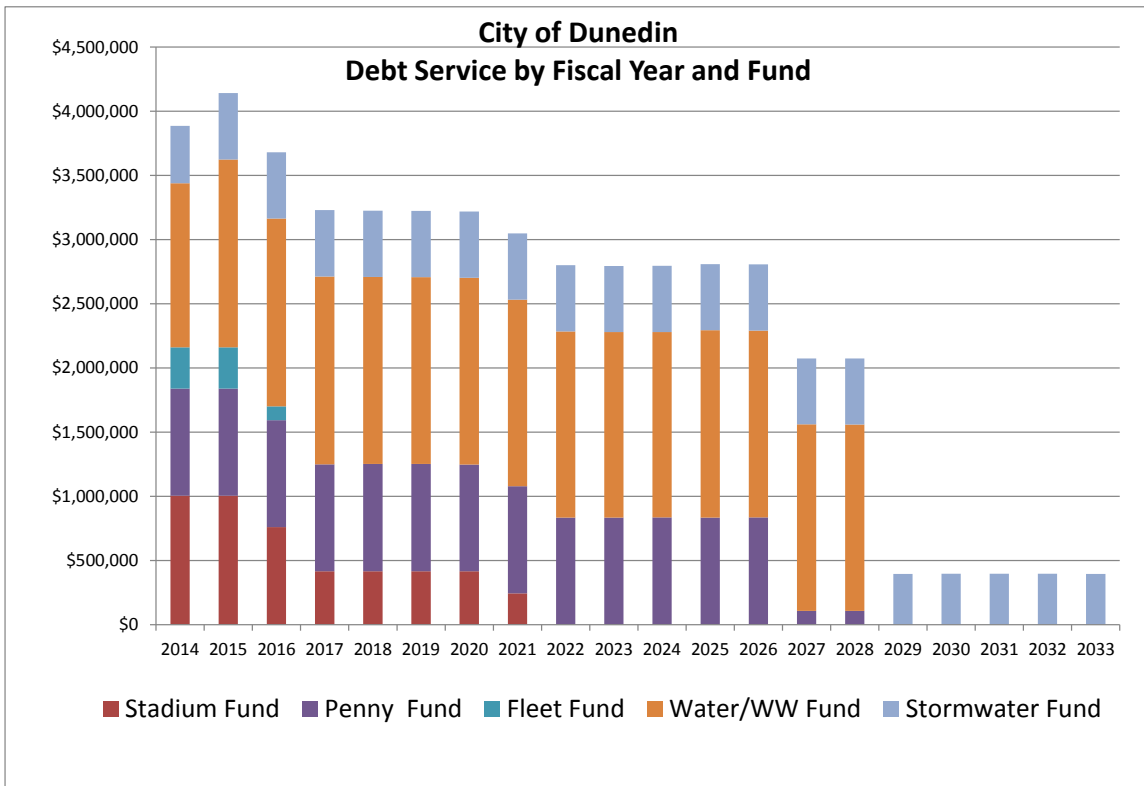
At the end of Fiscal Year 2014, the City will owe on two capital leases to Bank of America. These leases were for the purpose of purchasing Solid Waste vehicles. We are proposing to enter into capital leases in both FY 2015 and FY 2016 for the purpose of purchasing replacement Solid Waste vehicles. Projected new leases are \$609,686 in FY 2015 and \$249,475 in FY 2016. The expected capital leases are shown below, and are based on the proposed one,one,one (1:1:1) residential pickup schedule.

1X week	2015	2016	2017	2018	2019	2020	2021	2022	2023
DEBT FINANCED AMOUNTS	\$ 609,686	\$ 249,475	\$ 851,324	\$ 621,439	\$ 348,752	\$ 180,000	\$ 600,000	\$ 1,063,819	\$ 276,195
3.5%, Various Lifes									
New Annual Debt Service	\$ 89,910	\$ 36,293	\$ 128,491	\$ 90,405	\$ 57,036	\$ 21,643	\$ 112,601	\$ 119,694	\$ 33,210
Cummulative		\$ 126,203	\$ 254,694	\$ 345,099	\$ 402,135	\$ 423,778	\$ 471,639	\$ 541,996	\$ 575,206
Kenworth/EZ Pack REL	\$31,130	\$31,130	\$31,130	\$31,130	\$31,130	\$31,130		\$30,758	\$30,758
Kenworth/EZ Pack REL	\$31,130	\$31,130	\$31,130	\$31,130	\$31,130	\$31,130		\$30,758	\$30,758
Kenworth/EZ Pack REL	\$33,611	\$33,611	\$33,611	\$33,611	\$33,611	\$33,611			\$33,210
Autocar/Labrie ASL	\$53,869	not replaced under 1:1:1							
Autocar/Labrie ASL	\$53,869	not replaced under 1:1:1							
Autocar/Labrie ASL	\$53,869		\$49,336	\$49,336	\$49,336	\$49,336	\$49,336	\$49,336	\$49,336
Autocar/Labrie ASL	\$53,869		\$49,336	\$49,336	\$49,336	\$49,336	\$49,336	\$49,336	\$49,336
Autocar/Labrie ASL	\$53,869	\$53,869		\$45,203	\$45,203	\$45,203	\$45,203	\$45,203	\$45,203
Autocar/Labrie ASL	\$53,869	\$53,869		\$45,203	\$45,203	\$45,203	\$45,203	\$45,203	\$45,203
Autocar/EZ Pack FEL	\$39,612	\$39,612	\$39,612	\$39,612	\$39,612	\$39,612	\$45,203	\$45,203	\$45,203
05 Freightliner Container Truck			\$11,092	\$11,092	\$11,092	\$11,092	\$11,092	\$11,092	\$11,092
Roll Off Container Truck			\$18,726	\$18,726	\$18,726	\$18,726	\$18,726	\$18,726	\$18,726
Clam Bucket/Dump						\$21,643	\$21,643	\$21,643	\$21,643
Clam Truck	\$15,062	\$15,062	\$15,062	\$15,062	\$15,062	\$15,062	\$15,062	\$15,062	\$15,062
Autocar / Heil FEL	\$35,236	\$35,236	\$35,236	\$35,236	\$35,236	\$35,236	\$56,300	\$56,300	\$56,300
Autocar/EZ Pack FEL		\$36,293	\$36,293	\$36,293	\$36,293	\$36,293	\$36,293	\$58,177	\$58,177
Autocar/EZ Pack FEL					\$57,036	\$57,036	\$57,036	\$57,036	\$57,036
Autocar/EZ Pack FEL	\$46,376	\$46,376	\$46,376	\$46,376	\$46,376	\$46,376			
ALL DEBT SERVICE	\$555,372	\$376,187	\$396,940	\$487,345	\$544,381	\$566,025	\$450,434	\$533,835	\$567,045
Commercial	\$136,286	\$172,579	\$202,397	\$202,397	\$259,433	\$281,077	\$261,356	\$283,240	\$283,240
Residential	\$419,086	\$203,609	\$194,543	\$284,948	\$284,948	\$284,948	\$189,078	\$250,595	\$283,805
Add \$4,287 per yr residential for light duty trucks, and \$5,977 for commercial for light duty trucks that are not debt financed.									

Interfund Loans

Short-term loans between funds are governed by an Inter-Fund Loan Policy adopted May 3rd, 2012 by Resolution 12-15. During the Fiscal Year 2014 the \$613,784 balance of an interfund loan from Self-Insurance Fund to the Water/Wastewater Fund was repaid. Also during FY 2014, a short-term (less than one year) loan of \$520,000 from the Water/Wastewater Fund was made, with repayment budgeted for early FY 2015. An amount that was previously shown as a loan from the Fleet Fund to the Solid Waste Fund, is now shown not as a loan, but as a part of the annual charges from Fleet to Solid Waste, similar to charges for Capital Lease payments.

Existing debt service, for all funds, is shown in the graph below. Debt Service includes both principal and interest. Not included is the expected future debt for Solid Waste, which is expected to continue at about \$560,000 per year. Also not included is interfund debt which will be paid in full in FY 2015.



The data for this debt is shown in the chart on the next page.

**City of Dunedin
Debt Service 9/30/2015**

	111	134	550	441	443
	Stadium Fund	Penny Fund	Fleet Fund	Water/WW Fund	Stormwater Fund
Fiscal Year					
2014	\$ 1,002,734	\$ 834,683	\$ 322,383	\$ 1,278,103	\$ 446,307
2015	1,002,734	834,692	322,383	1,462,502	517,525
2016	757,907	833,842	106,906	1,463,195	516,590
2017	415,149	831,945	-	1,463,056	517,373
2018	415,149	834,970	-	1,457,235	516,462
2019	415,149	836,061	-	1,454,648	515,603
2020	415,149	830,700	-	1,455,110	515,768
2021	242,170	834,444	-	1,453,909	515,552
2022	-	832,606	-	1,451,045	514,956
2023	-	833,306	-	1,445,155	514,853
2024	-	833,949	-	1,444,808	514,932
2025	-	832,861	-	1,458,991	515,934
2026	-	834,494	-	1,455,474	515,205
2027	-	105,832	-	1,452,809	514,273
2028	-	105,959	-	1,451,608	514,173
2029	-	-	-	-	394,403
2030	-	-	-	-	394,778
2031	-	-	-	-	394,819
2032	-	-	-	-	394,526
2033	-	-	-	-	393,898
Totals	\$ 4,666,139	\$ 11,050,344	\$ 751,672	\$ 21,647,647	\$ 9,637,931

Proposed debt for the Stormwater Fund is shown below.

City of Dunedin, Florida
 PRO-FORMA STORMWATER DEBT, \$6,117,787, 15 YEARS 3.5%

Date of Payment	Outstanding Principal	Principal Payment	Interest Rate	Interest Payment	Total Payment
	\$6,117,787				
10/1/2015	\$5,800,732	\$ 317,055	3.500%	\$ 214,123	\$ 531,177
10/1/2016	5,472,581	328,152	3.500%	203,026	531,177
10/1/2017	5,132,944	339,637	3.500%	191,540	531,177
10/1/2018	4,781,419	351,524	3.500%	179,653	531,177
10/1/2019	4,417,592	363,828	3.500%	167,350	531,177
10/1/2020	4,041,030	376,562	3.500%	154,616	531,177
10/1/2021	3,651,289	389,741	3.500%	141,436	531,177
10/1/2022	3,247,907	403,382	3.500%	127,795	531,177
10/1/2023	2,830,406	417,501	3.500%	113,677	531,177
10/1/2024	2,398,293	432,113	3.500%	99,064	531,177
10/1/2025	1,951,056	447,237	3.500%	83,940	531,177
10/1/2026	1,488,166	462,890	3.500%	68,287	531,177
10/1/2027	1,009,074	479,091	3.500%	52,086	531,177
10/1/2028	513,215	495,860	3.500%	35,318	531,177
10/1/2029	0	513,215	3.500%	17,963	531,177
TOTALS		\$6,117,787		\$1,849,872	\$7,967,659



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RESOLUTION 14-24

A RESOLUTION OF THE CITY OF DUNEDIN, FLORIDA, ADOPTING AN AD VALOREM PROPERTY TAX MILLAGE REQUIRED FOR THE ANNUAL BUDGET FOR FISCAL YEAR COMMENCING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015; AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DUNEDIN, FLORIDA, IN SESSION DULY AND REGULARLY ASSEMBLED:

Section 1. That a property tax millage of 3.7345 is hereby levied.

Section 2. That this rate is 6.12% more than the FY 2014 "rolled back rate" of 3.5191.

Section 3. This Resolution shall become effective immediately upon passage and adoption.

PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF DUNEDIN, FLORIDA, THIS 25th day of September, 2014.



Dave Eggers
Mayor

ATTEST:



Denise M. Schlegel
City Clerk

RESOLUTION 14-25

A RESOLUTION OF THE CITY OF DUNEDIN, FLORIDA, ADOPTING OPERATING AND CAPITAL BUDGETS FOR THE CITY OF DUNEDIN, FLORIDA FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015; AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.

WHEREAS, the City Commission has considered pertinent facts and data relative to municipal finance status and needs; and

WHEREAS, the citizen's Board of Finances' Budget Review Committee has completed an analysis of the proposed budget and has presented their findings and comments to the City Commission; and

WHEREAS, the City Commission has reviewed and modified estimated revenue and proposed expenditures; and

WHEREAS in compliance with Florida State "Truth-in-Millage" (TRIM) requirements, the City Commission has held two public hearings to receive citizen comments on the proposed budget; now therefore,

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DUNEDIN, FLORIDA, IN SESSION DULY AND REGULARLY ASSEMBLED:

Section 1. Operating/capital budget totaling \$62,615,680 as set forth in Attachment A for the various Departments and Funds of the City is hereby adopted and approved. The respective amounts set forth in Attachment A are to be appropriated from taxes or other revenues as needed for Fiscal Year commencing October 1, 2014 and ending September 30, 2015, property tax millage of 3.7345 is hereby levied.

This budget is based on a 3.7345 ad valorem tax millage, which is 6.12% more than the FY 2014 "rolled back rate" of 3.5191.

Section 2. This Resolution shall become effective immediately upon passage and adoption.

PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF DUNEDIN, FLORIDA, THIS 25th day of September, 2014.



Dave Eggers
Mayor

ATTEST:



Denise M. Schlegel
City Clerk

RESOLUTION 14-25

ATTACHMENT A

PROPOSED BUDGET SUMMARY - FY2015 THE CITY OF DUNEDIN, FL

		General Fund FY2015	Special Revenue Funds FY2015	Enterprise Funds FY2015	Capital Project Funds FY 2015	FY2015 Totals (w/o Internal Service Funds)
Beginning Reserves 10/1/2014	Mill Rate 3.7345	\$ 3,499,626	\$ 2,919,008	\$ 11,131,551	\$ 707	\$ 17,550,892
<u>ESTIMATED REVENUES:</u>						
Ad Valorem Taxes		\$ 6,450,624	\$ 443,874	\$ -	\$ -	\$ 6,894,498
Local Govt. 1/2 Cent Sales Tax		1,985,435	-	-	-	1,985,435
Franchise Taxes		2,654,457	3,110,190	-	-	5,764,647
Utility Services Taxes		3,137,850	-	-	-	3,137,850
Other Taxes		1,576,561	-	-	-	1,576,561
Licenses and Permits		1,042,816	-	21,943	-	1,064,759
Intergovernmental Revenue		1,347,400	1,657,668	1,420,000	-	4,425,068
Charges for Services		3,501,390	343,500	23,280,667	-	27,125,557
Fines & Forfeitures		262,761	-	152,999	-	415,760
Admin. Service Charge		1,837,214	-	-	-	1,837,214
Miscellaneous Revenues		513,261	162,934	765,942	33,495	1,475,632
Transfers In		309,400	261,859	598,300	165,000	1,334,559
Debt Proceeds/Other Non-operating		-	-	520,000	-	520,000
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 24,619,169	\$ 5,980,025	\$ 32,876,851	\$ 198,495	\$ 63,674,540
TOTAL ESTIMATED REVENUES AND BEGINNING RESERVES		\$ 28,118,795	\$ 8,899,033	\$ 44,008,402	\$ 199,202	\$ 81,225,432
<u>EXPENDITURES/EXPENSES:</u>						
General Government		\$ 3,312,496	\$ 2,146,000	\$ -	\$ -	\$ 5,458,496
Public Safety		10,319,354	-	-	-	10,319,354
Culture and Recreation		8,082,311	874,946	566,690	169,000	9,692,947
Planning & Econ. Development		1,359,208	637,709	-	-	1,996,917
Streets		1,556,796	1,348,625	-	-	2,905,421
Solid Waste, Water/WW, Stormwater		-	-	26,092,152	-	26,092,152
Debt Service		-	1,823,524	3,227,310	-	5,050,834
Transfers Out		-	501,259	598,300	-	1,099,559
TOTAL EXPENDITURES/EXPENSES		\$ 24,630,165	\$ 7,332,063	\$ 30,484,452	\$ 169,000	\$ 62,615,680
Ending Reserves		3,488,630	1,566,970	13,523,950	30,202	18,609,752
TOTAL APPROPRIATED EXPENDITURES AND ENDING RESERVES		\$ 28,118,795	\$ 8,899,033	\$ 44,008,402	\$ 199,202	\$ 81,225,432

Funds included in the FY 2015 & FY 2016 Budget

FUND	FUND NUMBER	MOVED TO FUND	
<u>General Fund</u>	001	-	Funds rolled into the General
Fine Arts Center Fund	113	001	Fund include: Fine Arts Center,
Dunedin Historical Society Fund	114	001	Dunedin Historical Society, Donations and G. Koutsourais
<u>Special Revenue Funds:</u>			
Government Grants Fund	110	No Longer Used	Grants recorded in appropriate fund.
Stadium Fund	111	-	
Transportation Impact Fee Fund	112	-	
Parks (LDO) Impact Fee Fund	115	-	
Fire Impact Fee Fund	116	-	
Law Enforcement Impact Fee Fund	117	-	
Library Co-Op Fund	120	-	
Donations Fund	150	001	
Community Redevelopment Agency (CRA)	660	-	
G. Koutsourais Youth Fund	661	001	
<u>Capital Project Funds:</u>			
County Gas Tax Fund	330	130	The type of fund changes, Capital to Special Revenue Fund
Parks & Recreation Capital Fund	332	-	
Capital Improvement Fund	333	No Longer Used	These IT Capital Projects appear in the IT Services Internal Service Fund
Penny Capital Fund	334	134	The type of fund changes, Capital to Special Revenue Fund
<u>Enterprise Funds:</u>			
Solid Waste Fund	440	-	
Water/Wastewater Fund	441	-	
Water Impact Fee Fund	121	441	Impact fees are included as part
Sewer Impact Fee Fund	122	441	of Water and Wastewater in the CAFR
Marina Fund	442	-	
Stormwater Fund	443	-	
Stirling Golf Fund	470	470	
<u>Internal Service Funds:</u>			
Fleet Services	550	-	
Facilities Services	551	-	Facilities Operations fund 551 and
Facilities Capital	554	Combined w/551	Facilities Capital fund 554 are now combined into Fund 551
Risk Safety Self-Insurance	552	-	
Health & Benefits Self-Insurance	555	-	
<u>Other Funds:</u>			
C.I. Revenue Note, Series 2002	223	No Longer Used	Debt matured

GLOSSARY

The following abbreviations are used throughout the budget book:

A/C	Air Conditioner
ADA	Americans with Disabilities Act
AMR	Automatic Meter Reading
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CIE	Capital Improvements Element
CIF	Capital Improvement Fund
CIP	Capital Improvement Program
COMM	Commercial
CPI	Consumer Price Index
CRA	Community Redevelopment Agency
DOT	Department of Transportation
EMC	Evaluation Monitoring Committee
EMS	Emergency Medical Service
ERU	Equivalent Residential Unit
FDOT	Florida Department of Transportation
FTE's	Full Time Equivalents
FY	Fiscal Year
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
IAFF	International Association of Fire Fighters
ISF	Internal Service Fund
KIOs	Key Intended Outcomes
LDO	Land Dedication Ordinance
MIS	Management Information Systems
PILOT	Payment-in-lieu of taxes
PT	Part-time
R & R	Renewal and Replacement
RESD	Residential
TIF	Tax Increment Financing
TRIM	Truth in Millage

Accrual Basis of Accounting

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

Ad Valorem Tax

A tax levied on the assessed value of real property. This tax is also known as property tax.

Adjusted Final Millage

Under Florida law, the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments

made by property appraisal adjustment boards in each county. Usually, changes are slight and the adjusted millage does not change from the taxing agency's levy.

Aggregate Millage Rate

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

Americans with Disabilities Act – (ADA)

Gives civil rights protections to individuals with disabilities similar to those provided to individuals based on race, color, sex, national origin, age, and religion. It guarantees equal opportunity for individuals with disabilities in public accommodations, employment, transportation, state and local government services, and telecommunications.

Appropriation

Legal authorization granted by a legislative body (City Commission) to make expenditures and incur financial obligations for specific purposes.

Assessed Value

Dollar value given to real estate, utilities and personal property, on which taxes are levied.

Assets

Resources owned or held which have monetary value.

Attrition

A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions

Employee positions, which are authorized in the adopted budget, to be filled during the fiscal year.

Balanced Budget

A budget in which estimated revenues equal estimated expenditures.

Basis of Accounting

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

Bond (Debt Instrument)

A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

Budget

An annual financial plan that identifies revenues, specifies the type and level of services to be provided and establishes the amount of money which can be spent.

Budget Adjustment

Legal means by which an adopted expenditure authorization or limit is increased; includes publication, public hearing and Commission approval.

Budget Basis

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget and Finance Policies

The City's policies with respect to budgeting, taxation, spending, reserve requirements, asset maintenance, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Budget Calendar

The schedule of key dates which a government follows in the preparation and adoption of the budget.

Capital Equipment

Equipment in excess of \$1,000 and with an expected life of more than one year such as automobiles, computers and furniture.

Capital Improvement Program Budget

A financial plan for construction of physical assets such as buildings, streets, sewers and recreation facilities.

Cash Basis

The basis of accounting in which transactions are recognized only when cash is increased or decreased.

City Commission

Elected representatives that set policy, approve budget, determine ad valorem tax rates on property within City limits, and evaluate job performance of City Manager and City Clerk.

City Manager

The City Manager is a professional administrator appointed by the City Commission and serves as chief executive officer. The Manager carries out policies determined by the City Commission.

Community Redevelopment Agency - (CRA)

The Community Redevelopment Agency is a public agency created for the purpose of undertaking activities and projects in a designated redevelopment area. Incremental tax revenues raised in the designated area are mandated for use in the Community Redevelopment Agency district only.

Comprehensive Annual Financial Report – (CAFR)

An annual audit of the financial statements of the City performed by an independent certified public accounting firm.

Comprehensive Plan

A method to utilize and strengthen the existing role, processes and powers of local governments to establish and implement comprehensive planning programs which guide and control future development.

Contingency

An appropriation of funds to cover unforeseen events that occur during the fiscal year.

Contractual Services

Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Debt

An obligation resulting from the borrowing of money or the purchase of goods and services.

Debt Service

The payment of principal and interest on borrowed funds and required contributions to accumulate monies for future retirement of bonds.

Department

Organizational unit of government that is functionally unique in delivery of services. An example is the Management Information Services Department, which is responsible for all computer services within the City.

Depreciation

The systematic allocation of the cost of an asset from the balance sheet to Depreciation Expense on the income statement over the useful life of the asset. (The depreciation journal entry includes a debit to Depreciation Expense and a credit to Accumulated Depreciation, a contra asset account). The purpose is to allocate the cost to expense in order to comply with the matching principle. It is not intended to be a valuation process. In other words, the amount allocated to expense is not indicative of the economic value being consumed. Similarly, the amount not yet allocated is not an indication of its current market value.

Distinguished Budget Award

A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Encumbrance

An amount of money committed for the payment of goods and services not yet received.

Enterprise Funds

A self-supporting fund designed to account for activities supported by user charges; examples are Utility and Sanitation Collection funds.

Equivalent Residential Unit – (ERU)

A unit of measurement of facilities to provide equality among utility customers

Expenditure

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

Expense

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

Fiscal Year - (FY)

Any period of 12 consecutive months designated as the budget year. The City's budget year begins October 1 and ends September 30.

Franchise Fees

Charges levied against a corporation or individual by a local government in return for granting a privilege or permitting the use of public property, i.e. Progress Energy, Clearwater Gas.

Full Time Equivalent - (FTE)

To qualify as a full time equivalent, an employee must work a minimum of 37.5 hours per week.

Function

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

Fund

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

Fund Balance

Fund equity for governmental and trust funds which reflect the accumulated excess of revenues and other financing sources over expenditures and other uses for general governmental functions.

General Fund

A fund used to account for the receipt and expenditure of resources traditionally associated with local government not designated by law for a special purpose. Some departments/ divisions included in the General Fund are Administration, Finance and Recreation.

General Obligation Bonds

When the City pledges its full faith and credit to the repayment of the bonds it issues, than those bonds are general obligation bonds (GOB). In Florida general obligation bonds must be authorized by public referendum.

Generally Accepted Accounting Principles – (GAAP)

Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Goal

A statement of a department/program's direction, purpose or intent based on the needs of the community. The City's established goals are specific and have a designated time for achievement.

Government Finance Officers Association – (GFOA)

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

Government Fund

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

Grant

A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the intended usage of the grant proceeds.

Growth Management Act of 1985

State of Florida Legislation that amends the 1975 Local Government Comprehensive Planning Act. The Amendment requires changes in local government planning procedures and gives State and Regional planning authorities more supervisory and coordinating involvement than in the past.

Homestead Exemption

Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home, which the owner occupies as principal residence, is exempt from property tax. An additional \$25,000 shall be applied to the assessed value greater than \$50,000. In addition, qualifying senior citizens, as permitted by Section 196.075 F.S. and City of Dunedin Ordinance No. 07-09 shall be entitled to make application to the Property Tax Appraiser's Office of Pinellas County for an additional homestead exemption of \$50,000.

Infrastructure

The physical assets of a government (e.g. streets, water and sewer systems, public buildings, parks etc.).

Interfund Transfers

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

Intergovernmental Revenues

A major revenue category that includes all revenues received from federal, state and other local government sources in the form of grants, shared revenues, and payment in lieu of taxes.

Internal Service Funds

Proprietary type funds established to finance and account for services and commodities furnished by a designated department to other departments within the City or to other governmental entities on a cost

reimbursement basis. Internal Service Funds include: Fleet Services, Facilities Maintenance Fund, and Insurance Fund.

Key Intended Outcomes – (KIOs)

Specific quantitative and qualitative measures of work planned by specific departments or programs.

Land Dedication Ordinance – (LDO)

An ordinance to preserve open land, sensitive natural areas that would be lost under conventional development.

Lease-Purchase Agreements

Contractual agreements which are termed “leases”, but which in substance amount to installment purchase contracts.

Levy

To impose taxes for the support of government activities.

Line Item

The smallest expenditure detail provided in department budgets. The line item also is referred to as an “object”, with numerical “object codes” used to identify expenditures in the accounting system.

Long Term Debt

Debt with a maturity of more than one year including General Obligation Bonds, revenue bonds, special assessment bonds, notes, leases and contracts.

Mandate

A requirement imposed by a legal act of the federal, state or local government.

Millage Rate

The tax rate on real property based on 1 mill equals \$1 per \$1, 000 of assessed property value. The millage rate is used in computing taxes by multiplying the rate times the taxable value divided by 1,000. Example: millage rate of 3.3460 per thousand, taxable value of \$50,000.

$$\frac{50,000}{1,000} \times 3.3460 = \$167.30$$

Modified Accrual

Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways 1) revenues are not recognized until they are measurable and available, and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

Operating Budget

A budget for general expenditures such as salaries, utilities, and supplies.

Operating Expenses

These are expenses of day-to-day operations and exclude personal services and capital expenses.

Ordinance

A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applied. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution.

Penny for Pinellas – (One Cent Optional Sales Tax)

City Commission approved an Interlocal Agreement with Pinellas County for the distribution of the net proceeds of the 1% discretionary sales tax on September 21, 1989.

In November 1989, Pinellas County residents approved by referendum imposition of an additional one cent sales tax for ten years. Voters extended the tax ten years in March 1997 and for another ten years in March 2007. Proceeds can be used for any fixed capital expenditure for the construction, reconstruction or improvements of public facilities which have a life expectancy of five years or more.

Per Capita

Cost per unit of population to provide a particular service in the community.

Personnel Expenditures

Salaries, wages and fringe benefits such as pensions and insurance.

Payment-in-lieu-of-taxes – (PILOT)

Payment equal to ad valorem taxes on property.

Prior Year Encumbrances

Obligations from previous fiscal years in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program

A distinct function of city government provided to the public or a function providing support to the direct services of other city departments.

Property Tax

A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

Proprietary Funds

Used to account for the City's ongoing organizations and activities which are similar to those often found in the private sector operating on a "for profit" basis. These include the Enterprise and Internal Service Funds.

Reserve

An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Retained Earnings

An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue

Money that flows into the local government. It is recurring if it is received on a consistent basis (e.g. sales taxes and property taxes) and nonrecurring if it is received irregularly (e.g. federal and state grants). The four main types of local revenue are taxes, user fees, licenses and permits, and intergovernmental revenue.

Revised Budget

A department's authorized budget as modified by Council action, through appropriation transfers from contingency, or transfers from or to another department or fund.

Rollback Rate

The millage rate which, (exclusive of new construction, additions to structures, and deletions), will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year.

Save Our Homes

State constitutional amendment that limits annual growth in homesteaded residential property value for tax purposes.

Self-Insurance

The underwriting of one's own insurance rather than purchasing coverage from a private provider, by identifying specific areas of risk and assessing actuarially sound charges.

Special Revenues

A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes. [NCGA Statement 1]

Tax Increment Financing – (TIF)

A mechanism for using property taxes to stimulate investment in economically depressed areas.

TRIM Notice – (Truth-in-Millage Notice)

A notice sent annually to property taxpayers, which explains any changes in the millage rate of each taxing authority from the prior year. The notice also includes the time and place of public hearings on Adopted millage rates.

Uniform Accounting System

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

User Charges – (i.e. Water and Stormwater services)

Payment of a fee for direct receipt of a public service by the party benefiting from the service.

Utility Tax

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

OPERATING AND CAPITAL BUDGETS

ACCOUNT NAME AND DEFINITION

*Starred items are Fixed Cost accounts

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT NAME AND DEFINITION</u>
1101	<u>Executive Salaries</u> Includes Elected Officials and Department Heads.
1201	<u>Regular Salaries and Wages</u> Employees who are or will be members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who make up the regular work force. If under the State Retirement System, include employees whose expected duration of employment is more than four consecutive months in a twelve-month period. Employees who are serving a probationary employment period shall be included in this category if they satisfy the other requirements.
1301	<u>Other Salaries and Wages (Temporary)</u> Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who are not part of the regular work force and who are filling positions having a <u>temporary</u> duration, usually not more than four consecutive months in a twelve-month period.
1401	<u>Overtime</u> Overtime paid as a special adjustment to regular salaries.
1501	<u>Special Pay</u> Special pay, such as incentive pay, hazardous duty pay, and special awards. This object would not be used in cases where such amount represents an indistinguishable part of the budgeted salary of a position.
1510	<u>State Incentive</u> Firefighters' education costs as provided by the State.
1520	<u>Public Safety Holiday Pay</u> Payment of Holiday Pay as per contract provision of the Fire Department.
1530	<u>Uniform Allowance</u> Monthly allowance provided to certain supervisory personnel, in lieu of being provided a uniform. (List of approved uniform allowances is included in the Budget Preparation Manual.)

- *2101 FICA Taxes
Social Security/Medicare Matching.

- *2201 Retirement Contributions
Amounts contributed to the retirement fund for regular payroll employees.
(Objects 1100 and 1200)

- *2310 Life and Health Insurance
Life and health insurance premiums and benefits paid for the benefit of employees.

- 2380 EAP/BMH
Employee Assistance Program costs.

- *2480 Worker's Compensation
Amount to be transferred to the Self-Insurance Fund from operating departments to cover a portion of Worker's Compensation Insurance premium and benefit costs. In the Insurance Fund, benefit costs are charged to this object.

- *2510 Unemployment Compensation
Amounts contributed to the unemployment compensation fund. (Budgeted only in Human Resources, Section 1062.)

- 3110 Professional Services
Legal, engineering, architectural, appraisal, medical, dental and other services procured by City as independent professional assistance. Employee physicals are budgeted here.

- 3111 Legal Services
Legal retainer and extra-legal charges in Legal Department.

- 3115 ISF – Information Technology
Professional services provided in-house by the I.T. Division.

- 3141 Substance Abuse Test
Drug test required under the Federal Drug-Free Workplace Act of 1988.

- 3210 Accounting and Auditing
Generally includes all services received from independent Certified Public Accountants.

- 3405 Other Contractual Services
Contractual, janitorial and other services procured independently by contract or agreement with persons, firms, corporations or other government units. **Does not include contracts or services, which are defined under object codes 31, 32, 46 or 47.**

- 3406 Banking Services
Credit Card bank service charges

- 3410 Sludge Removal
Wastewater contractual costs with outside parties for the disposal of sludge. (Generally used by Wastewater.)

- 3421 Refuse Disposal - RESD
Refuse disposal - residential

- 3422 Refuse Disposal-COMM
Refuse disposal - Commercial

- 3481 ISF - Building Maintenance
The cost charges for the use of building maintenance services by Facilities Maintenance.

- 3482 ISF - Contract Custodial
Custodial services.

- 3612 Refund Members Contribution
Found in Fire Pension Fund for refunding members contributions upon termination of employment.

- 3710 Allocation - Administrative Costs
Allocation of General Fund Administrative charges.

- 3720 Allocation - Utility Billing Costs
Allocation of Utility Billing services provided to the enterprise activities.

- 3730 Allocation - Public Works/Engineering Costs
Allocation of Public Works/Engineering services for capital project related services.

- 4010 Travel and Per Diem
This includes the costs of public transportation, reimbursements for use of private vehicles, per diem, meals, and incidental travel expense registration at seminars, conferences, etc., continuing professional education, Commission approved education classes, classes per Union contract, etc.

- 4055 Travel & Per Diem – Commissioner Bujalski

- 4058 Travel & Per Diem – Mayor Eggers

- 4059 Travel & Per Diem – Commissioner Scales
- 4060 Travel & Per Diem– Commissioner Barnette
- 4062 Travel & Per Diem – Commissioner Gracy
- *4110 Communications Services
Telephone or other communication services.
- 4120 Radios
Maintenance cost for radios and systems - plus any rental costs.
- 4130 Transportation/Postage
Freight and express charges, drayage, postage, and messenger services.
- *4310 Electricity
Electricity costs as billed by Progress Energy Corporation.
- 4320 Gas
Natural gas purchased from Clearwater Gas, or bottled gas.
- *4330 Water, Sewer, Sanitation
Potable water purchased from the City Utility Fund; Charge for Sewer usage based on potable water consumption; and Refuse collection charges.
- *4410 Rent/Lease-Equipment
Amounts paid for the lease or rent of equipment.
- 4420 Rent/Lease-Building
Amounts paid for the lease or rent of buildings.
- 4480 ISF – Vehicles
The replacement charge for fleet vehicles is recorded in the operating departments in this account.
- 4481 ISF - Pooled Vehicle Rental
Cost of renting pooled vehicles from Vehicle Maintenance.
- *4510 Insurance Premiums Paid
The cost of non-Worker's Compensation insurance premiums paid through the Self-Insurance Fund. (This object is not used in the operating departments, only the insurance fund.)
- *4520 Insurance Claims Paid
The cost of non-Worker's Compensation claims paid from the Self-Insurance Fund. (This object is only used in the Self-Insurance Fund.)

- 4540 Worker's Compensation Claims
The cost of Worker's Compensation claims paid from the Self-Insurance Fund. (Used only in the Self-Insurance Fund.)
- *4580 ISF-In-House Claims
The \$500 deductible costs for preventable accidents to be charged to a department's operating budget. Remainder of costs will be charged to the Insurance Fund.
- *4580 ISF-Insurance
The amount to be transferred to the Self-Insurance Fund to cover a portion of insurance premium and claims costs.
- 4610 Repair and Maintenance Services
All maintenance and/or repair agreements on equipment.
- 4620 Repair and Maintenance-Building
All maintenance and/or repairs to buildings.
- 4630 Repair and Maintenance – Vehicles
Parts used in and maintenance of fleet vehicles. (Used in Vehicle Maintenance Fund)
- 4680 ISF-Custodial Services
Charge for custodial services provided by Facilities Maintenance. (In Facilities Maintenance Fund, this account is used to purchase supplies needed.)
- 4681 Fleet ISF Maintenance D/C
- 4682 Fleet ISF Fuel D/C
Fuel usage costs of fleet vehicles.
- 4710 Printing and Binding
Costs of printing, binding, and other reproduction services, which is contracted for or purchased from outside vendors.
- 4810 Promotional Activities
Promotional advertising on behalf of the local unit and employment ads. (Does not include legal ads.)
- 4811 Scholarships
- 4910 Other Current Charges and Obligations
Current charges and obligations not otherwise classified, such as legal ads, witness fees, etc.
- 4912 Licenses & Fees

- 4915 Medical Reimbursement-Current
- 4916 Depend Care-Reimbursement Current
- 4917 Medical Reimbursement-Prior
- 4918 Dependent Care – Reimbursement – Prior
- 4919 Other Taxes
- 4920 Service Charges/Banking
- 4930 Fines/Penalties/Late Fees
- 4961 Street Trees
- 4965 Election Expenses
Costs associated with holding of municipal elections.
- 4970 Bad Debts
- 5110 Office Supplies
Materials and supplies, such as stationery, forms, paper, charts, maps, pens, etc.
- 5120 Computer Supplies
Expenses allocated by I.T.
- 5210 Operating Supplies
All types of supplies consumed in the conduct of daily operations. This category includes food, lubricants, chemicals, laboratory supplies, household items, etc. This does not include materials and supplies unique to construction of repair of roads and bridges. (See Object 5310).
- 5211 Fuel-Gasoline
Primarily used in Vehicle Maintenance for the expensing of gasoline to the fleet and rental vehicles. The operating departments use this account for non-rental vehicles and special purchases of gasoline from Vehicle Maintenance.
- 5212 Fuel-Diesel
Primarily used in Fleet Maintenance for the expensing of Diesel fuel to the fleet and rental vehicles. The operating departments use this account for non-rental vehicles and special purchases of diesel fuel from Fleet Maintenance.

- 5213 Oil and Grease
Primarily used in Vehicle Maintenance for the expensing of oil and grease to the fleet and rental vehicles. The operating departments use this account for non-rental vehicles and special purchases of oil and grease from Vehicle Maintenance.
- 5214 Propane
- 5219 Custodial Supplies
Account is used by the Facilities Section to monitor the purchase of custodial supplies.
- 5222 Uniform Cleaning\Expense
The cost of cleaning uniforms on a regular basis (uniform service) and items purchased by the department i.e. safety shoes, safety glasses, jackets, uniforms, etc.
- 5230 Uncapitalized Equipment
Expenditures for equipment less than \$1,000 per item and useful life in excess of one year. If useful life less than one year, use Object 5210.
- 5231 Software – Uncapitalized
- 5233 Uncapitalized Computers
Requires I.T. approval.
- 5309 Road Resurfacing Materials
- 5310 Road Materials and Supplies
Repair and reconstruction of roads and bridges.
- 5410 Books, Publications, Subscriptions, and Memberships
Books, or sets of books if purchased by set, of unit value less than \$100 and **not** purchased for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. Also includes subscriptions, memberships, and related educational and/or professional data costs.
- 5910 Depreciation
Expiration of the service life of capital assets. The cost of the capital asset is prorated over the estimated service life of such an asset. An allocation against periodic revenue of the cost expiration of intangible costs or rights. The allocation is systematic and rational. This account is found only in enterprise or intra-governmental service fund.

Commonly used Capital Accounts:

- 6101 Land
- 6210 Building-Office
The total cost of constructing a building or alterations made thereto including City labor and/or materials. (This account is used to budget Facilities capital projects as approved by the City Manager.)
- 6213 Building-Park & Recreation
- 6214 Building-Garage
- 6336 Traffic Calming Devices
Costs associated with signalization of intersections and traffic calming devices if unit value of \$1,000 or more and useful life in excess of one year.
- 6406 Vehicles
Purchase of fleet vehicles and attachments (not considered equipment). (Includes trailers.)
- 6410 Office Equipment
Office equipment used by specific departments. Unit value of \$1,000 or more and useful life in excess of one year.
- 6430 Computers
Computer equipment used by specific departments but not office equipment. Unit value of \$1,000 or more and useful life in excess of one year. Requires I.T. approval.
- 6450 Communication Equipment
Used to account for the cost of purchasing communication equipment in excess of \$1,000 and with a useful life in excess of 1 year.
- 6470 Other Equipment
Equipment other than office, communication or computers used by specific departments. Unit value of \$1,000 or more and useful life in excess of one year.
- 6480 Furniture
Furniture used by specific departments. Unit value of \$1,000 or more and useful life in excess of one year.
- 6501 Construction-in-progress
Capital outlay programs covering a span of time where all costs are captured until the completion of the project.

- 6610 Books, Publications
All books and publications, regardless of value, when purchased for use by the Library, where such items constitute a major capital outlay category.
- 6620 Periodicals
All periodicals purchased, regardless of value when purchased, by the Library, when such items constitute a major capital outlay.
(OTHER CAPITAL ACCOUNTS AND DEFINITIONS ARE AVAILABLE FROM FINANCE)
- 7000 DEBT SERVICE (SECTION TITLE – NO CHARGES TO THIS NUMBER)**
- 7101 Principal
Payments on principal amounts due to lenders.
- 7201 Interest
Payments of interest due to lenders.
- 7301 Other Debt Service Costs
Payments of other loan related costs due to lenders, paying agents, or others.
- 8000 GRANTS AND AIDS (SECTION TITLE - NO CHARGES TO THIS NUMBER)**
- 8101 Aids to Government Agencies
All grants, subsidies and contributions to other governmental units. Exclude transfers to agencies within the same governmental entity.
- 8201 Aids to Private Organizations
All grants, subsidies and contributions to private organizations.
- 8301 Other Grants and Aids
Miscellaneous grants and aids not included above.
- 9100 to Transfer Accounts
9190 These objects are used to transfer funds between the funds. These transfers are of non-operating in nature.
- 9501 Amortization
A collection against periodic revenue of the cost expiration of intangible costs or rights. The allocation is systematic and rational. This account is found only in enterprise or intra-governmental service fund.

*Starred items are Fixed Cost accounts.

OTHER GENERAL FUND REVENUE SOURCES

Business Tax Receipts

Fees imposed by the City on all businesses, professions, and occupations operating within the City's jurisdiction. Receipts are issued for a period of not more than one year. For each receipt obtained between April 1 and September 13, one-half of the full fees shall be paid. A registration fee of \$10.00 is currently charged to any person who does not have a permanent business location in the City, but desires to do business within the City. An administrative fee of \$15.00 is charged for processing on a new business tax. Business tax receipts are itemized in Chapter 70, Article III, Section 70-80 of the Dunedin Code of Ordinances in alphabetical listing by type of occupation.

Building Permits

Permit fees on construction of any new building or structure, or any addition or alteration to a building or structure located in the City limits. This includes a variety of miscellaneous permits such as swimming pool permits, demolition permits, sign permits, and fire plan review fees by the Fire Marshall for compliance to adopted Fire Codes. Chapter 105, Division 2, Section 105 Land Development Code contains a complete listing of all permits and miscellaneous charges. (Fire plan review fees are \$.065 per square foot.) Additional details can be found in City Ordinance No. 10-19, (Dec. 2010) and Fire Preventive Service Fees – Chapter 38, Article II, Section 38-80 City Ordinance 04-06.

Mobile Home License Tax

Revenues derived from mobile homes annual license fees charged in lieu of ad valorem taxes in the State of Florida. (Florida Statutes, Section 320.081 (Collection and distribution of Annual License Tax)). The State Law that imposed license tax fees on mobile homes was enacted in 1947 with the entire proceeds retained by the State. In 1965 an amendment provided for the deduction of \$15.00 per license for the State and the balance distributed to the Board of County Commissioners and the School Boards. In 1972, the law was amended again allowing for the \$1.50 deduction per license for the state with the balance returned to the local governments. An amendment in 1991 re-classified some mobile homes as "real property" and required these homes to pay ad valorem taxes. (These mobile homes are permanently affixed to the land and the owner of the mobile home also owns the land that it is situated on.)

Beverage License Tax

The City's share of the revenue that the State receives from various alcoholic beverage license taxes levied on manufacturers, distributors, vendors, and sales agents of alcoholic beverages in Florida. The tax is administered, collected, enforced, and distributed back to the local governments by the Division of Alcoholic Beverages and Tobacco within the Department of Business Regulation... Thirty-eight (38) percent of the proceeds from the tax collected within an incorporated municipality are returned to that municipality, less a 7.3% service charge (established in 1992 by Florida Statute, Section 215.20) withheld by the Division of Alcoholic Beverages and Tobacco. The levy of taxes on alcoholic beverage licenses dates back to 1935, when the Division of Alcoholic Beverages and Tobacco was created. The law was amended in 1971 to include state sharing and distribution percentages. In 1992, State laws were amended to increase population basis for issuance of a liquor license, from one license for every 2,500 persons, to one license for every 5,000 persons, which was temporarily offset by a 4% increase in annual liquor license renewal fees. Effective October, 2000, Florida State Statute, Section 561.20, further limited the issuance of new licenses to one for each additional population increase of 7,500 residents in an area.

Fire Supplemental Compensation

Revenue received from the State of Florida, Insurance Commissioner's Regulatory Trust Fund, as reimbursement for the educational incentive payments made to firefighters by the City. This is a State mandated program controlled at the State level, initiated in the early 1970's, that reimburses the City for Costs incurred as long as the funds are available. The State receives these funds from insurance companies that charge 1.85% on fire/flood insurance policies, a portion of which is used for the Fire Incentive Plan (Florida Statute 175, and City Ordinance Section 26.52). The actual fees of \$50 per month (for an Associate's Degree with study concentration readily identifiable and applicable to the fire services) and \$110 per month (for a Bachelor's Degree with major study concentration area readily identifiable and applicable to fire related subjects) per eligible firefighter. These amounts are set by Florida Statute 633.382 and are reimbursable on a quarterly basis.

Rebate-Municipal Vehicle

The portion of the County Gas Tax paid by a municipality on motor fuel for use in a motor vehicle operated by the City, which is returned to the municipality by the State (Section 206.60 Florida Statutes (County Gas Tax), Section 212.625 (Refund to Municipalities)). The County Gas Tax has been levied on motor fuel and special fuel at the rate of 1-cent per gallon at the wholesale level since 1941. Currently, the entire tax proceeds are returned to the Counties, less a service charge deducted by the State for their expenses, and less the amounts the State has returned to municipalities.

Pinellas Public Library Cooperative

On December 15, 1988, the City Commission approved the participation of the Dunedin Public Library in the County-wide Library Cooperative. An inter-local agreement was signed on January 10, 1989. On March 28, 1989, the voters in Pinellas County approved a referendum to tax themselves for cooperative Library Service - Municipal Services Tax Unit (MTSU). A new inter-local agreement was approved by the City Commission on August 1, 2013. The agreement became effective on October 1, 2013 for all members of the Pinellas Public Library Cooperative (PPLC). Monies collected are disbursed to the Pinellas Public Library Cooperative for administrative costs and to participating libraries on a percentage based on the disbursement formula set forth in the inter-local agreement. This results in four quarterly payments of twenty-five percent (25%) each to participating library members.

Pinellas County/Dunedin Housing Authority

The City has one subsidized housing project within its borders; Palm Lake Village (Pinellas County Housing Authority, Palm Lake Village Cooperative Agreement 1-25-83). This agreement negates any responsibility for the payment of ad valorem taxes and instead requires the payment to the City of an annual percentage of collected rents less the costs for sanitation and utilities (except telephone). Presently, the rates are set at 5% for Palm Lake Village.

Fire District

Revenue received from Pinellas County reimbursing the City for the provision of fire service to Pinellas County unincorporated areas outside City limits, but within the designated Dunedin Fire District. Pinellas County reimburses the City based upon the assessed values of property within the City and applies this as a percentage to the total County fire budget. The County Fire budget encompasses the City Fire Department budget plus specific additions for insurance, bonded debt, etc., less money received for providing EMS services within the Dunedin Fire District.

EMS Service

Funds provided by Pinellas County per the EMS contract signed October 1, 2007, to be used for the day to day operation and capital expenditures for the Fire Department to provide First Responder EMS services for the Dunedin Fire and EMS Districts.

Burial Fee/Cemetery Lots

Fees collected by the City Clerk for the cemetery plots and staking of a cemetery lot prior to burial by the Parks and Recreation Department. Rates are established by City Commission direction (Resolution 06-33 & 08-27). Resolution 06-33 authorizes a 5% increase per year commencing on January 1st. Current rates are as follows:

- \$3,694.78 Adults (full burial/cremains in ground)
- \$1,994.58 per Cremorial (Niches) in the mausoleum (double occupancy)
- \$1,005.07 Infant Section
- \$ 295.49 Scatter Garden
- \$ 50.00 per stake out fee (excluded from 5% increase per Resolution)

Registration Fees

Fees charged to participants to enroll in City recreation programs and to use recreation facilities. Current fees are as follows:

Resident ID Card (valid one year from date of issue)	\$10.00 includes tax
Non-resident ID card – 1 year	\$90.00 includes tax
Non-resident ID card – 6 months (valid from date of issue)	\$56.00 includes tax
Unincorporated ID card – Pinellas County (valid one year from date of issue)	\$56.00 includes tax
Adult Athletic Card – (Valid for one year and for a particular program)	\$32.10 includes tax
Limited Use Unincorporated ID Card (Pinellas County). Valid for one year and entitles cardholder to specific programs and facilities at Dunedin Resident rates	\$10.00 includes tax
Guest Pass Valid for 30 days from date of issue; for people residing outside of Pinellas county; allows cardholder to participate in activities at resident rate; summer camps are excluded.	\$10.00 includes tax

Fitness Center Passes

Monthly	\$ 18.00
Monthly Combo Pass	\$ 38.00
Yearly Pass	\$150.00

Highlander Pool Revenues

Revenues collected on a variety of swimming programs, as well as open swimming. Fees are as follows:

Pool Admission: \$ 3.00 – Flat fee for everyone

Punch Card \$30.00 – Flat fee for everyone

Special aquatic classes are listed in the Parks and Recreation Dunedin Magazine.

Court Fines

Revenues received from Pinellas County on a monthly basis reimbursing the City for all fines generated by the Pinellas County Sheriff and collected by the County, including parking/traffic fines and misdemeanor/felony criminal fines. Traffic fines are set by Florida Statute 318.18, and the misdemeanor/felony crimes are set by Florida Statute 775.083. Parking fines are set by the City Uniform Development Code (Florida Statute 318.21 allows a surcharge on all parking fines for the purpose of funding school crossing guard programs). Prior to October 1991, the City received 75% of the traffic fines collected by the Courts. This was reduced to 56.4% by State Statute, effective October 1, 1991. As of July 1, 2007, the percentage was reduced again to 50.8%.

Library Charges/Fines

Revenue received from patrons for late, lost, and damaged library materials. This also includes fees charged to non-residents for use of the public library. Library fees are as follows:

DVD's and Videos \$.50 per day with a \$5.00 maximum per item.

Electronic Games \$1.00 per day with a \$5.00 maximum per item.

All other materials \$.20 per day per item for each day overdue with a \$5.00 maximum per item.

Lost or damaged materials-cost of the item plus \$5.00 processing fee per item.

Replacement Library Card - \$1.00

Visitors Temporary Card - \$25.00

Non-resident fee - \$100.00 per year.

Pinellas Sheriff North District Station Lease

Pinellas County Sheriff's North District Station lease, effective 10/16/03 – November 30, 2008, is for the rental of the first floor of 737 Loudon Avenue. The lease is automatically renewable for up to five successive additional terms of one year each.

Country Club Lease

The initial term of the lease between the City of Dunedin and the Dunedin Country Club was for 22 years, commencing on September 1, 1975. At five-year intervals, the parties meet to discuss the granting of an extension to the Club lease agreement. The last renewal commenced September 2000, which resulted in an agreed term of 22 years, commencing on September 1, 2000 and expiring August 31, 2022. Addendum 1 (October 19, 2000) to this lease changed dates to commencing November 1, 2000 and expiring on October 31, 2022.

Addendum 2 (April 21, 2004) to this lease reduced the annual rental to the City in the amount of 50%. During that term, the Dunedin Country Club paid \$6,500 annually in lieu of taxes and 5% of stipulated gross revenues. A new agreement went into effect on December 1, 2009. This agreement is for 20 years, still to be reviewed in five-year intervals. As part of the negotiations, the name changed from Dunedin Country Club to Dunedin Golf Club, to be more welcoming to the general public. In addition, for the first 5 years of the 20-year agreement, 5% of the gross golf revenue, in lieu of a license fee to the City for the first 5 years, will help fund 2.5% of capital projects and 2.5% will go toward the general manager's salary.

Causeway Concession

A new Concession Agreement between the City of Dunedin and Sail Honeymoon, Inc., was voted on at the May 2, 2013 City Commission meeting and beginning August 1, 2013, a new 10-year agreement will begin. The initial term of this agreement is for a period of ten years commencing on August 1, 2013, and expiring on July 31, 2023, with a 5-year renewal option. The annual concession fee for years 1 and 2 are as follows: \$18,000 due August 1, 2013, and \$20,000 due August 1, 2014. During years 3-10, the annual concession fee shall be received by the City in 10 monthly installments with a 3% increase each year.

Tree Bank

Collection of tree bank fees in lieu of tree replacement. The Tree Bank fees were established by Ordinance No. 88-30 in November of 1988 and are itemized in Chapter 27, article 3-8-6-8 (b) of the Uniform Development Code (Ordinance 88-30).

OTHER REVENUE SOURCES-VARIOUS FUNDS

Contractor Fees/Solid Waste

Revenue received from commercial contractors and the Solid Waste Division, similar to a franchise fee allowing contractors to service roll-off container accounts within the City. The fee is 25% of the contractor's charges to customers. Contractors must apply for a permit, which are issued on a yearly basis, before qualifying to provide this service for the City. HB 135 was approved by the State Legislature in 2000 requiring the Solid Waste Division to pay the same fees placed on private contractors operating in the City. (Legal Authority: Chapter 10-13 City Code of Ordinances.) This revenue is accounted in the Solid Waste Fund (Proprietary Fund).

Water/Sewer Development Fees

Impact fees collected in order to finance the cost of water/sewer systems expansion due to growth. They were initiated in 1974 due to growth and service demands. The current rate structure was passed by Resolution No. 06-30 on July 6, 2006. This fee is reviewed annually the City Commission in August to determine if the current fee is an appropriate amount. Currently, the water development fee

is \$1,961.00 and the sewer development fee is \$1,666.00. These revenue sources are accounted for in the Water Development Fee Fund and the Water Development Fee Fund (Capital Project Fund).

Fire Facilities Fee

Impact fees collected in order to subsidize the City's efforts in fire protection due to growth (collected before a certificate of occupancy is issued). Currently, any occupancy not required under the current Fire Prevention Code to have a fire protection sprinkler system, may have the fire public safety facilities fee waived upon application of such waiver, if a sprinkler system meeting either NFPA 13, 13D, or 13R standards is installed in the structure. The following fee schedule illustrates the fees currently in effect for the City of Dunedin:

- Dwelling units - \$270.00 per unit.
- Commercial structures - \$285.00 per 3,000 sq. ft. or portion thereof.
- Industrial warehousing structures - \$285.00 per 3,000 sq. ft. of portion thereof.
- Public assembly/institutional structures - \$285.00 per 3,000 sq. ft. of portion thereof.

In 1985 resolution No. 84-63 was adopted to establish these fees. On August 15, 1996, Resolution NO. 96-18 amended these fees. The fees were amended again July 6, 2006 per Resolution No. 06-28 and are reflected in the listing above. This revenue source is accounted for in the Fire Development Fee Fund (Capital Project Fund).

Law Enforcement Public Safety Fee

An impact fee collected to cover the increased police capital needs created by new development (vehicles, equipment, etc.). These fees must be used for police capital improvements. Resolution No. 85-60 established this fee in December 1985. The fees were amended in July, 2006 by Resolution no. 06-31 (Section 18-21). These fees are paid prior to the issuance of a building permit or any other development permit or a certificate of occupancy. This revenue source is accounted for in the Law Enforcement Impact Fee Fund (Capital Project Fund). The currently fees are as follows:

- Dwelling units - \$94.73 per unit
- Commercial structures - \$0.082 per square foot.
- Industrial/warehousing structures - \$0.082 per square foot.
- Public assembly/institutional structures - \$0.082 per square foot.

Local Option Gas Tax

Revenues derived from Pinellas County consisting of a distribution of the 6 cents local option gas tax levied by Pinellas County with 25% distributed to local governments based upon population. Revenue is submitted to the State and deposited into the Local Option Fuel Tax Trust Fund. Distribution is then made to Pinellas County local governments less the 7.3% General Revenue Service Charge. Funds can be utilized only for transportation expenditures authorized by Chapter 336.025, Florida Statute, including: public transportation operations, and maintenance; roadway and right-of-way maintenance and equipment, and structures used primarily for the storage and maintenance of equipment; street lighting, traffic signs, engineering signalization, and pavement markings; bridge maintenance and operations; and debt service and current expenses on capital projects for construction and reconstruction of roads. The Local Options Gas Tax was initiated in June of 1985 and was originally for 4 cents per gallon for a 5 year period effective September 1, 1985 (Pinellas County Ordinance No. 85-14). In 1987, Pinellas County received approval to increase this tax to 6 cents per gallon and an extension to August 1997. A new interlocal agreement was executed between the City of Dunedin and

Pinellas County on December 21, 2005 to renew the Local Option Gas Tax effective September 1, 2007 through August 31, 2017. Under this interlocal agreement, the municipal share increased from 25% to 40%, which Dunedin's share becoming 5.64%.

Transportation Impact Fees

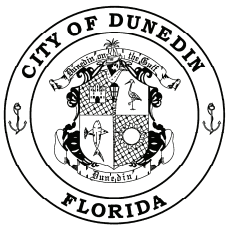
Fee levied by the County to provide funds for the purpose of capital improvements to the transportation system. The fee is based upon the square footage and/or unit count of a proposed use to be constructed and depends upon the amount of traffic to be generated. The City collects the fee from potential developers when they apply for a Certificate of Occupancy, Occupational License, or to vest their rights for concurrency, and retains a 4% administrative fee and shares the balance equally with Pinellas County. Funds are to be used for the purpose of capital improvements to and the expansion of transportation facilities identified in the Pinellas County Metropolitan Planning Organization's Long Range Highway Plan and the comprehensive plans of Pinellas County and the various municipalities. The Transportation Impact Fee was created in 1986 by Pinellas County and became law with County Ordinance No. 86-43, effective June 30, 1986. The purpose of the fee was to assure that new development does not degrade existing levels of service, and that new development bears a proportionate share of the cost of capital expenditure necessary to meet the transportation needs of the municipalities and the County.

Sales Tax Infrastructure/Penny for Pinellas

In November 1989, Pinellas County residents approved by referendum the imposition of an additional one-cent sales tax for ten years. Voters approved extending the tax ten years in a county wide referendum on March 25, 1997 and again in March of 2007. (Florida State Statute 212.055 (2) Discretionary Sales Surtax authorizes the County to levy a discretionary sales surtax, subject to referendum approval.) Proceeds can be used for any fixed capital expenditure for the construction, reconstruction, or improvements of public facilities which have a life expectancy of 5 years or more. Effective July 1, 1993, a State House bill passed which expanded the authorized use of this infrastructure tax to include the purchase of a fire department vehicle, an emergency medical service vehicle, and such equipment necessary to outfit the vehicle for its official use, which has a life expectancy of at least 5 years. This revenue source is accounted for in the One Cent Optional Sales Tax Fund (Capital Project Fund).

Facilities Maintenance Fee

The City of Dunedin contracted with the Pinellas County Sheriff's Office for a fleet facilities building effective July 30, 1998. The contract specified the rental of 1090 Virginia Street, Dunedin, Florida as the location of the Pinellas County Sheriff's Fleet Service. This fee is stipulated in the Pinellas County Sheriff's Contract. This revenue source is accounted for in the Facilities Maintenance Fund (Internal Service Fund).



Appendix C

Development Charges and Impact Fees

DEVELOPMENT FEES

Land Use/Zoning		
Rezoning	\$1,060.90	+ Advertising Cost
Land Use Plan Amendment	\$1,060.90	+ Advertising Cost
Development Review		
Preliminary Concept Review	\$636.54	
Final Design Review	\$1,803.53	
Development Agreement	\$5,834.95	
Subdivision Plat Review	\$583.50	+ \$15 per unit, over 25
Engineering Review		
Development/Re-Development, ≤ 0.5 Acre		
Infrastructure Site Plan Review	\$212.18	1st Review
Infrastructure Site Plan Review	\$212.18	Other Submittals
Final Site/Infrastructure Inspection	\$42.44	Per Inspection
Development/Re-Development, > 0.5 Acre		
Infrastructure Site Plan Review	\$424.36	1st Review
Infrastructure Site Plan Review	\$594.10	Other Submittals
Site/Infrastructure Inspection	\$127.31	Per Inspection
Other Land Use Fees		
Parkland Dedication Fee (residential, min. 5 units)	See Section 104-26, LDC	
Vacation of Land	\$1,060.90	+ Advertising Cost
Conditional Use/Special Exception	\$1,007.86	+ Advertising Cost
Variance	\$1,007.86	+ Advertising Cost
Appeal	\$1,007.86	+ Advertising Cost
Minor Change to Site Plan	\$1,166.99	
Zoning Verification	\$79.57	
Address Change	\$265.23	
Miscellaneous Actions ¹	\$636.54	+ City Attorney's Fees
Miscellaneous Fees		
Liquor License Review	\$265.23	
Temporary Alcoholic Beverage Permit	\$53.05	
Tree Permit	\$25.00	
Parking Bank Fee	\$2,500.00	Per space
Concurrency Fees		
Project Review	\$265.23	

NOTES

¹ ROW Agreements, Restrictive Covenants, Administrative Appeal

FIRE PROTECTION FEES

Plan Review Fees		
Structural Development	\$0.067	per sq ft
Structural Remodel	\$0.067	per sq ft

FIRE PREVENTION FEE SCHEDULE

Preliminary Site Plans	\$53.05	
Minimum construction / renovation	\$53.05	
Fire protection systems		
NFPA 13, 13R, 13D systems	\$53.05	+\$1.06 per head
Fire Pumps	\$265.23	Review, Inspection, Acceptance Test
Foam Systems	\$53.05	per Nozzle +\$1.06 per Sprinkler Head
Gas/Chemical Fixed Systems	\$53.05	
Fire Alarm System Heat/Smoke Detection System	\$53.05	per Panel +\$1.06 Initiating Device
Voice Alarm	\$159.14	
Fire Command Station/Communication Sys.	\$53.05	+Cost of Other Installed Systems
Pre-engineered Fire Supprs Sys. or Hood Sys.	\$53.05	
Certificate of Occupancy Inspection	\$53.05	
Change of Occupancy Inspection	\$53.05	
Renovation Inspection	\$53.05	
Flammable/Combination Liquid Storage	\$53.05	
Tanks/Container Areas	\$53.05	
Tank Removal /Install	\$53.05	
LP Storage Cylinders	\$53.05	
Hotwork	\$53.05	
Fireworks Display	\$159.14	
Tent Permits and Inspection	\$53.05	
ALF's	\$53.05	per Floor
Nursing Homes	\$53.05	per Floor

FIRE PREVENTION FEES (cont'd)

Other Services and Miscellaneous Inspections		
Hospitals	\$53.05	per Floor
Group Homes	\$53.05	
Foster Homes	\$53.05	
Disaster Plan Reviews	\$53.05	
Daycare	\$53.05	
Occupational License Inspection	\$53.05	
Red Tag Fee (Failed Permit Inspection)	\$53.05	

TRANSPORTATION IMPACT FEES

Residential:	Unit of Meas	Non-CRA	CRA
Single Family	dwelling unit	\$2,066.00	\$1,529.00
Multi-family	dwelling unit	\$1,420.00	\$972.00
Condominium	dwelling unit	\$1,270.00	\$940.00
Efficiency Apartment/Hotel	room	\$419.00	
Mobile Home	dwelling unit	\$1,076.00	\$796.00
Licensed ACLF	bed	\$241.00	\$241.00
General Office:	Unit of Meas	Non-CRA	CRA
0-49,999 sq. ft. 1000 sq ft	1000 sq ft	\$3,292.00	\$2,648.00
50,000 – 149,999 sq ft	1000 sq ft	\$2,767.00	\$2,226.00
150,000 – 299,999 sq ft	1000 sq ft	\$2,323.00	\$1,868.00
300,000 – 599,999 sq ft	1000 sq ft	\$2,100.00	\$1,689.00
600,000 – 799,999 sq ft	1000 sq ft	\$1,697.00	\$1,365.00
Over 800,000 sq ft	1000 sq ft	\$1,656.00	\$1,332.00
Research center:	Unit of Meas	Non-CRA	CRA
Research Center	1000 sq ft	\$1,232.00	\$991.00
Industrial:	Unit of Meas	Non-CRA	CRA
General Industrial	1000 sq ft	\$1,414.00	\$1,137.00
Industrial Park	1000 sq ft	\$1,414.00	\$1,137.00
Manufacturing	1000 sq ft	\$767.00	\$617.00
Warehousing	1000 sq ft	\$1,010.00	\$812.00
Mini-warehousing	1000 sq ft	\$307.00	\$247.00
Medical:	Unit of Meas	Non-CRA	CRA
Hospital	bed	\$2,503.00	\$2,015.00
Nursing Home	bed	\$217.00	\$174.00
Clinic/Medical Office	1000 sq ft	\$6,311.00	\$5,197.00
Veterinary Clinic	1000 sq ft	\$1,878.00	\$1,878.00
Lodging:	Unit of Meas	Non-CRA	CRA
Hotel	room	\$1,760.00	\$1,512.00
Hotel (Budget-style)	room	\$910.00	\$588.00
Resort Hotel	room	\$3,208.00	\$2,609.00
Recreation:	Unit of Meas	Non-CRA	CRA
General Recreation	pkg space	\$843.00	\$300.00
Marina Boat	boat berth	\$814.00	\$289.00
Dry Dock Marina	boat slip	\$293.00	\$104.00
Racquet Club	1000 sq ft	\$1,356.00	\$579.00
Golf Course	acre	\$1,375.00	n/a
Fitness Center	1000 sq ft	\$3,905.00	\$1,674.00
Retail:	Unit of Meas	Non-CRA	CRA
Quality Restaurant	1000 sq ft	\$7,942.00	\$2,034.00
Sit-down Restaurant	1000 sq ft	\$8,335.00	\$2,216.00
Drive-in Restaurant	1000 sq ft	\$21,298.00	\$8,283.00
Quality Drive-in Restaurant	1000 sq ft	\$15,350.00	\$4,298.00
Discount Store (ind.)	1000 sq ft	\$2,647.00	\$1,475.00
Building Materials Store	1000 sq ft	\$2,018.00	\$1,125.00
Home Improvement Superstore	1000 sq ft	\$2,342.00	\$959.00
New and Used Car Sales	1000 sq ft	\$2,718.00	\$1,789.00
Service Station, Conv. Mrkt. <800 sq ft	1000 sq ft	\$3,062.00	\$3,062.00
Car Wash	1000 sq ft	\$6,977.00	\$4,165.00
Supermarket	1000 sq ft	\$4,681.00	\$2,650.00
Convenience Market <3,000 sf	1000 sq ft	\$28,456.00	\$28,456.00
Convenience Market ≥3,000 sf	1000 sq ft	\$14,319.00	\$14,319.00
Movie Theater w/ Matinee	1000 sq ft	\$11,108.00	\$7,580.00
Auto Repair/Detailing	1000 sq ft	\$2,232.00	\$1,506.00
Furniture Store	1000 sq ft	\$351.00	\$231.00
Retail Nursery (garden ctr.)	1000 sq ft	\$1,701.00	\$948.00

TRANSPORTATION IMPACT FEES (cont'd)

Retail (cont'd):	Unit of Meas	Non-CRA	CRA
Discount Club Store	1000 sq ft	\$6,405.00	\$2,159.00
Discount Superstore	1000 sq ft	\$5,133.00	\$1,855.00
Video Rental Store (free standing)	1000 sq ft	\$1,144.00	\$431.00
General commercial:	Unit of Meas	Non-CRA	CRA
Under 100,000 sq ft	1000 sf gla	\$3,396.00	\$2,079.00
100,000 – 199,999 sq ft	1000 sf gla	\$3,627.00	\$2,015.00
200,000 – 299,999 sq ft	1000 sf gla	\$3,803.00	\$2,383.00
300,000 – 399,999 sq ft	1000 sf gla	\$3,778.00	\$2,439.00
400,000 – 499,999 sq ft	1000 sf gla	\$3,702.00	\$2,452.00
500,000 – 999,999 sq ft	1000 sf gla	\$3,943.00	\$2,629.00
Over 1,000,000 sq ft	1000 sf gla	\$4,192.00	\$2,795.00
Services:	Unit of Meas	Non-CRA	CRA
Bank	1000 sq ft	\$2,975.00	\$2,975.00
Institutional:	Unit of Meas	Non-CRA	CRA
Church	1000 sq ft	\$1,375.00	\$535.00
Library	1000 sq ft	\$8,159.00	\$5,711.00
Day Care Center	1000 sq ft	\$5,033.00	\$3,196.00
Elementary School	student	\$192.00	\$128.00
High School	student	\$283.00	\$198.00
Junior/Community College	student	\$339.00	\$238.00
University	student	\$679.00	\$475.00
Airport	flights	\$465.00	n/a
Park	acre	\$9,050.00	\$6,335.00

IMPACT FEES

Fire Department Development Fee		
Residential	\$270.00	per dwelling unit
Non-residential	\$285.00	per 3,000 sq ft
Law Enforcement Development Fee		
Residential	\$94.73	per dwelling unit
Non-residential	\$0.08	per sq ft
Water Development Fee		
Residential	\$1,961.00	per dwelling unit
Non-residential	\$1,961.00	residential equivalent
Sewer Development Fee		
Residential	\$1,666.00	per dwelling unit
Non-residential	\$1,666.00	residential equivalent

BUILDING INSPECTION FEES

Mechanical/Gas Permit Fee Schedule		
A/C Replace w/ Air Handler	\$96.54	
A/C Replace	\$89.12	
Mechanical Residential	\$0.067	per sq ft, \$96.54 min
Mechanical Commercial	\$0.073	per sq ft, \$103.97 min
Mobile Home/Construction/Sales Trailer	\$118.82	
Commercial/Hood/Refrig/Chemical Syst.	\$148.53	
Residential Gas Piping	\$133.67	1st unit, \$14.85 ea add unit
Commercial Gas	\$133.67	up to 5 app, \$14.85 ea add appl
Liquid Petroleum System	\$126.25	
Residential Gas Appliance	\$63.65	(one appliance only)
Miscellaneous Mechanical/Gas	\$81.69	
Plumbing Permit Fee Schedule		
Plumbing Residential	\$0.148	per sq ft, \$159.14 min
Plumbing Commercial	\$51.98	per fixture
Mobile Home/Construction/Sales Trailer	\$118.82	
Irrigation/Lawn Sprinkler Syst.	\$81.69	
Water Condit.	\$81.69	
Water Heater	\$81.69	
Water Heater, Solar	\$81.69	
Sewer -stub out	\$26.00	
Miscellaneous Plumbing	\$81.69	
Electrical Permit Fee Schedule		
Service Change Residential	\$89.12	each
Service Change Commercial	\$103.97	each
Electric Residential	\$0.118	per sq ft, \$103.97 min
Electric Commercial	\$0.103	per sq. ft., \$103.97 min
Alarms Comm. Res low voltage system	\$118.82	each
Electric Alarm System	\$0.052	per sq ft, \$103.97 min
Exterior Lights, Flood, Marquee	\$81.69	each
Fire Sprinkler-Electric	\$96.54	
Gasoline Pump or Dispenser	\$111.39	each
Mobile Home/Construction/Sales Trailer	\$74.26	
Recertification of Electric Service	\$81.69	each
Refrigeration cases, walk-in coolers	\$20.00	each

BUILDING INSPECTION FEES (cont'd)

Electrical Permit Fee Schedule (cont'd)		
Saw pole, Power pole, pedestal	\$81.69	each
Signs	\$96.54	each
Smoke Alarm, first living unit ²	\$31.83	+ \$5.30 ea. add. living unit
Smoke Alarm– Fire Department Compliance	\$15.91	ea. living unit, min 10 living unit
Swimming Pool	\$96.54	each
All other elec. connected work or per system	\$81.69	each
Building Permit Fee Schedule		
Residential Building	\$0.252	per sq ft, \$185.66 min
Commercial Building	\$0.245	per sq ft, \$178.23 min
Asphalt Paving/Concrete Slabs/Pavers	\$133.67	
Threshold Building Inspector	\$0.074	per sq ft
Aluminum bird cage	\$148.53	+ \$1.04 sq ft over 1,000
Aluminum Structure w/ Solid Roof	\$178.23	+ \$0.18 sq ft over 600
Aluminum Mobile Home Package	\$237.64	
Aluminum Roof Over	\$89.12	
Mobile Home/ Construction/Sales Trailer	\$148.53	
Demolition, Residential	\$81.69	
Demolition, Commercial	\$96.54	
Dock	\$89.12	
Fence (30' or less)	\$45.00	
Fence (more than 30')	\$81.69	
Windows, new or replacement	\$96.54	per permit
Door, new or replacement	\$96.54	per permit
Garage Door Replacement	\$81.69	
Gas Tanks (all gas/oils 550 gal and over)	\$111.39	
Moving of Building On Existing Lot	\$103.97	
Re-Inspection	\$74.26	
Roof/Re-Roof, Residential	\$185.66	up to 3,000 sq ft; \$14.85 ea add 1,000 sq ft or part thereof
Roof/Re-Roof, Commercial	\$193.08	up to 3,000 sq ft; \$22.28 ea add 1,000 sq ft or part thereof
Retaining/Sea Walls/Masonry Privacy walls	\$170.80	+ \$0.572 In ft over 100
Siding, Soffit, Fascia (all types), Gutters	\$74.26	
Spa addition	\$103.97	
Structures, other (raised slab, shed, wood deck)	\$148.53	
Swimming Pool (in-ground)	\$178.23	
Swimming Pool/Spa (above ground)	\$74.26	
Tents	\$126.25	
Event Tents (up to 10)	\$40.00	
Event Tents (more than 10)	\$85.00	
TV Dish antenna	\$74.26	
Storm Panels	\$81.69	per permit
Plan Review, Residential	\$0.074	per sq ft, \$29.70 min
Plan Review, Commercial	\$0.052	per sq ft, \$44.56 min
Certificate of Occupancy	\$44.56	
Duplicate Certificate of Occupancy	\$7.43	
Sign	\$74.26	plus \$0.44 per sq ft
Temporary Sign/Banner Permit	\$74.26	
Building Miscellaneous	\$74.26	
Building Service Fees		
Change of Contractor	\$14.85	per trade
Reactivate Expired Permit, Residential	\$51.98	
Reactivate Expired Permit, Commercial	\$111.39	
Replacement Placards	\$22.28	
Reproduction of Plans & Specifications	actual cost	+\$0.03 sq ft certification
Partial Inspection	\$96.54	per trade
Plan Revision, Residential	\$37.32	per trade
Plan Revision, Commercial	\$74.26	per trade
Stop Work Order Release	\$148.53	
House or Other Building Over Public Ways	\$103.97	

NOTES

² Additional living unit is an apartment or boarding room with the same parcel number.

Refunds:

- No refund on permit fees, unless issued in error on part of the City.
- No refund if work has commenced or if permit is over 180 days old.

REVENUE ACCOUNT NUMBERS

GENERAL FUND:

<u>Fund/Acct Number</u>	<u>Revenue Title</u>
001-0000-311-1010	Property Taxes/Current
001-0000-311-2001	Property Taxes/Interest & Penalties
001-0000-323-1013	Franchise Fees/Progress Energy
001-0000-323-4011	Franchise Fees/Clearwater Gas
001-0000-314-1001	Utility Taxes/Progress Energy
001-0000-314-4001	Utility Taxes/Clearwater Gas
001-0000-314-7002	Utility Taxes/Fuel Oil
001-0000-314-80XX	Utility Taxes/Propane
001-0000-315-0100	Simplified Communication Services Tax
001-0000-316-1001	Occupational Licenses/Fees
001-0000-316-1003	Occupational Licenses/Registration
001-0000-322-1000	Licenses-Permits/Building
001-0000-329-1006	Licenses-Permits/Concurrency Review Fees
001-0000-329-1007	Tree Bank
001-0000-329-1008	Licenses-Permits/Planning Fees
001-0000-335-1202	State Revenue Proceeds
001-0000-335-1402	Mobile Home License Tax
001-0000-335-1502	Beverage License Tax
001-0000-335-1802	Local Half Cent Sales Tax
001-0000-335-4902	Rebate Municipal Vehicle
001-0000-339-0190	Pinellas County/Housing Authorities
001-0000-342-2220	Fire District-County
001-0000-342-4220	EMS –County
001-0000-343-8002/03	Burial Fees/Cemetery Lots
001-0000-347-2151	Senior Center
001-0000-347-2152	Athletics
001-0000-347-2153	Community Center
001-0000-347.2154	MLK Recreation Center
001-0000-347-2157	Registration
001-0000-347-2411	Highlander Pool
001-0000-351-0200	Court Fines
001-0000-352-0101	Library Charges/Fines
001-0000-362-1104	Causeway Concession
001-0000-362-1105	Sheriff North District Station Lease

SPECIAL REVENUE FUNDS:

112-0000-363-2401	Transportation Impact Fees
116-0000-363-2201	Fire Impact Fees
117-0000-363-2202	Law Enforcement Impact Fees
120-0000-338-9002	Pinellas County/Cooperative Library

ENTERPRISE FUNDS:

Solid Waste

440-0000-343-4002	Solid Waste Fees
440-0000-361-1000	Interest Earnings/Solid Waste

Water/Sewer

441-0000-343-3002	Water Charges
441-0000-343-5002	Sewer Charges
441-0000-343-5003	Sewer Charges/Greenbriar
441-0000-343-5221	Reclaimed Water User Fees
441-0000-343-5230	Reclaimed Capital Recovery
441-0000-343-6002	Unit Charge
441-0000-361-1000	Interest Earnings/Water-Sewer
121-0000-363-2310	Water Development Fees
122-0000-363-2311	Sewer Development Fees

Marina

442-0000-347-5931	Boat Ramp Fees
442-0000-361-1000	Interest Earnings/Marina
442-0000-362-1102	Boat Slip Rentals
442-0000-362-1103	Dunedin Fish Company Lease
442-0000-369-9027	Miscellaneous Revenues

Stormwater

443-0000-343-5130	Stormwater Utility Fee
443-0000-361-1000	Interest Earnings/Stormwater

INTERNAL SERVICE

551-00-362-1106	Facilities Maintenance Fund/Monthly Rent/PCSO-Virginia Avenue
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CAPITAL ACCOUNTS

330-0000-312-4010	Local Option Gas Tax
334-0000-312-6010	Sales Tax Infrastructure/Penny for Pinellas



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FULL-TIME EQUIVALENT (FTE) COMPARISON, FY 2013 - ADOPTED FY 2015

COST CENTER	FTEs FY 2013	FTEs FY 2014	FTEs FY 2015	FTEs CHANGE FY 15 v. FY 14	V.O.D. FTEs * FY 2015
1100 City Manager	4.25	4.50	4.50	-	-
1200 City Clerk	4.00	5.00	5.00	-	-
1400 City Commission	5.00	5.00	5.00	-	-
1503 Utility Billing	6.75	6.34	6.34	-	-
1505 Purchasing	1.00	1.00	1.00	-	-
1506 Finance/Accounting	6.00	7.50	8.50	1.00	-
1507 IT	3.75	5.00	5.00	-	-
1611 Human Resources	3.25	2.00	2.00	-	-
1612 Risk Safety	1.80	2.00	2.00	-	-
1616 Self-Ins Health & Benefits	0.95	1.00	1.00	-	-
1701 Planning & Development	13.53	14.53	14.53	-	0.20
1716 CRA	3.00	3.00	1.25	(1.75)	0.72
1801 Economic Housing & Development	0.60	0.60	0.35	(0.25)	-
1900 Communications	2.00	3.00	3.00	-	0.01
2110 Pinellas County Sheriff's Office	-	-	-	-	-
2201 Fire Admin	10.25	10.25	10.25	-	-
2220 Fire Ops	35.00	35.00	35.00	-	-
2250 EMS	9.75	9.75	9.75	-	-
4140/4141 Library & Library Coop	25.25	24.75	24.33	(0.42)	-
4141 Pinellas Library Co-op	-	-	-	-	-
4250 Aquatics	1.00	1.00	1.00	-	3.88
4251 Athletics	2.00	2.00	1.50	(0.50)	0.83
4252 Community Center	6.00	7.00	6.50	(0.50)	1.50
4253 MLK	3.50	3.50	3.50	-	0.07
4254 Hale Center	3.00	3.00	3.00	-	-
4255 Nature Center	-	-	-	-	0.86
4258 Registration ID	3.50	3.00	3.00	-	-
4259 Special Events	-	-	1.00	1.00	-
4260 Youth Services	3.50	3.50	3.50	-	4.18
4501 Parks & Rec Admin	5.85	5.85	5.85	-	-
4647 Parks Maintenance	22.00	23.75	27.69	3.94	2.88
4801 Stadium Admin	-	-	-	-	-
4900 Marina	2.15	2.15	2.15	-	0.50
5035 PW Admin & Engineering	14.75	14.50	14.50	-	-
5101 Water Admin	4.00	3.33	3.33	-	-
5165 Water Production	12.00	12.00	12.00	-	-
5166 Water-Distribution & Reclaimed	15.00	15.00	15.00	-	-
5201 Wastewater Admin	2.00	1.33	1.33	-	-
5265 Wastewater Treatment	18.00	18.00	18.00	-	0.60
5266 Wastewater Collection	16.00	16.00	16.00	-	-
5300 Stormwater	12.66	13.66	13.66	-	-
5401 Solid Waste - Admin	3.00	4.00	5.00	1.00	-
5430 Solid Waste - Residential	16.00	15.00	10.00	(5.00)	-
5431 Solid Waste - Commercial	5.00	5.00	6.00	1.00	-
6200 Fleet	8.50	8.50	8.50	-	-
6300 Streets	8.66	8.66	8.66	-	-
6447 Facilities Maint	9.68	9.68	9.68	-	-
TOTAL	333.88	339.63	339.15	(0.48)	16.23

* Variable on Demand (Temporary) employees

PERSONNEL COSTS HISTORY AND PROJECTIONS

COST CENTER	ACTUAL FY 2013	AMENDED FY 2014	ADOPTED FY 2015	PLANNED FY 2016	FY15 v. FY14
City Manager	\$ 455,725	\$ 555,222	\$ 564,407	\$ 577,496	2%
City Clerk	\$ 244,770	\$ 313,059	\$ 307,053	\$ 318,845	-2%
City Commission	\$ 77,191	\$ 70,387	\$ 62,655	\$ 62,966	-11%
Utility Billing	\$ 400,857	\$ 337,262	\$ 353,551	\$ 362,837	5%
Purchasing	\$ 87,607	\$ 87,391	\$ 88,039	\$ 90,494	1%
Finance/Accounting	\$ 416,662	\$ 562,436	\$ 645,843	\$ 662,637	15%
IT	\$ 235,611	\$ 328,527	\$ 338,167	\$ 347,639	3%
HR	\$ 190,888	\$ 161,654	\$ 153,264	\$ 157,446	-5%
Risk Safety	\$ 194,288	\$ 208,714	\$ 212,294	\$ 216,557	2%
Self-Ins Health & Benefits	\$ 43,566	\$ 86,018	\$ 83,398	\$ 85,733	-3%
Planning & Development	\$ 922,372	\$ 923,849	\$ 1,005,525	\$ 1,016,150	9%
CRA	\$ 213,130	\$ 237,261	\$ 170,665	\$ 176,141	-28%
Economic Housing & Development	\$ 91,964	\$ 94,852	\$ 59,711	\$ 65,561	-37%
Communications	\$ 163,980	\$ 184,112	\$ 196,115	\$ 201,758	7%
Pinellas County Sheriff's Office	\$ -	\$ -	\$ 13,705	\$ 13,842	0%
Fire Admin	\$ 843,722	\$ 952,568	\$ 982,508	\$ 991,246	3%
Fire Ops	\$ 3,119,782	\$ 3,050,857	\$ 3,042,063	\$ 3,117,820	0%
EMS	\$ 1,048,746	\$ 1,103,241	\$ 1,093,837	\$ 1,117,552	-1%
Library	\$ 979,845	\$ 993,117	\$ 1,012,900	\$ 1,039,210	2%
Pinellas Library Co-op	\$ 328,786	\$ 341,649	\$ 319,826	\$ 330,196	-6%
Aquatics	\$ 166,150	\$ 148,957	\$ 167,134	\$ 168,910	12%
Athletics	\$ 146,163	\$ 137,512	\$ 112,467	\$ 114,378	-18%
Community Center	\$ 346,163	\$ 367,382	\$ 372,593	\$ 381,116	1%
MLK	\$ 177,228	\$ 184,426	\$ 192,381	\$ 197,102	4%
Hale Center	\$ 164,998	\$ 164,170	\$ 151,171	\$ 155,044	-8%
Nature Center	\$ 20,274	\$ 37,430	\$ 33,965	\$ 33,971	-9%
Registration ID	\$ 146,092	\$ 128,287	\$ 135,020	\$ 138,503	5%
Special Events	\$ 49,775	\$ 55,734	\$ 116,098	\$ 117,869	108%
Youth Services	\$ 302,102	\$ 343,963	\$ 323,441	\$ 328,151	-6%
Parks & Rec Admin	\$ 455,095	\$ 456,891	\$ 460,717	\$ 474,015	1%
Parks Maintenance	\$ 1,200,340	\$ 1,251,278	\$ 1,515,810	\$ 1,542,720	21%
Stadium Admin	\$ 31,351	\$ 38,848	\$ 35,873	\$ 35,873	-8%
Marina	\$ 174,374	\$ 176,740	\$ 181,475	\$ 186,105	3%
PW Admin & Engineering	\$ 1,296,576	\$ 1,162,334	\$ 1,254,386	\$ 1,240,708	8%
Water Admin	\$ 276,091	\$ 247,870	\$ 247,946	\$ 254,996	0%
Water Production	\$ 830,521	\$ 805,440	\$ 837,249	\$ 862,279	4%
Water-Distribution & Reclaimed	\$ 833,917	\$ 928,654	\$ 925,593	\$ 954,117	0%
Wastewater Admin	\$ 152,395	\$ 94,772	\$ 90,595	\$ 93,102	-4%
Wastewater Treatment	\$ 1,110,214	\$ 1,129,907	\$ 1,163,251	\$ 1,193,336	3%
Wastewater Collection	\$ 841,534	\$ 927,740	\$ 980,829	\$ 1,005,286	6%
Stormwater	\$ 729,729	\$ 803,377	\$ 759,757	\$ 780,598	-5%
Solid Waste - Admin	\$ 215,412	\$ 238,147	\$ 329,128	\$ 330,771	38%
Solid Waste - Residential	\$ 850,497	\$ 931,227	\$ 640,047	\$ 626,720	-31%
Solid Waste - Commercial	\$ 266,529	\$ 267,382	\$ 357,435	\$ 361,688	34%
Fleet	\$ 603,081	\$ 580,655	\$ 675,795	\$ 616,167	16%
Streets	\$ 574,696	\$ 589,343	\$ 480,826	\$ 488,305	-18%
Facilities Maint	\$ 558,829	\$ 572,525	\$ 564,058	\$ 577,071	-1%
TOTAL	\$ 22,579,618	\$ 23,363,167	\$ 23,810,566	\$ 24,211,027	2%