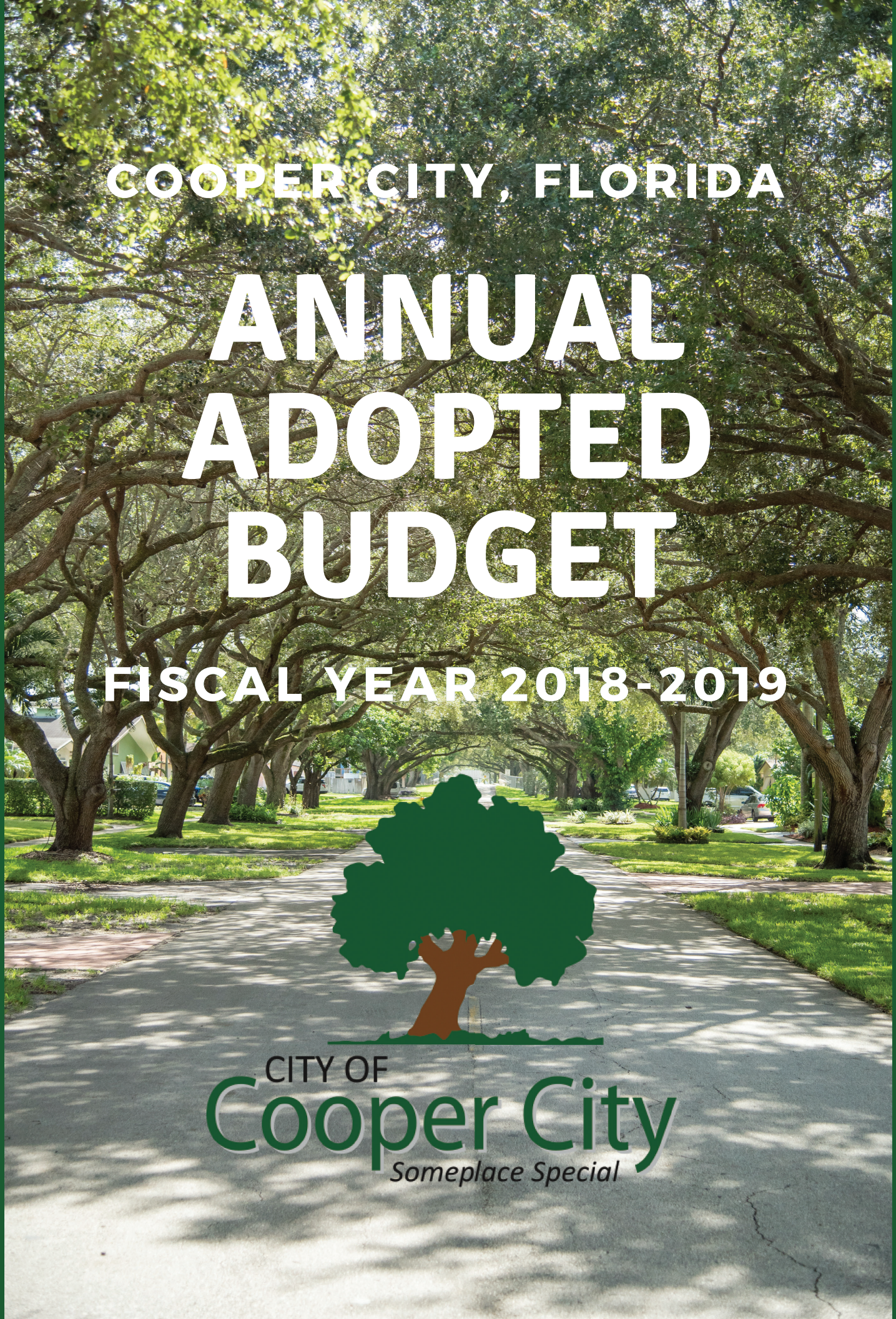


COOPER CITY, FLORIDA

ANNUAL ADOPTED BUDGET

FISCAL YEAR 2018-2019

CITY OF
Cooper City
Someplace Special

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CITY OF
Cooper City
Someplace Special

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Cooper City Residents

City Commission
Mayor Greg Ross
Commissioner John Sims
Commissioner Lisa Mallozzi
Commissioner James C. Curran
Commissioner Jeff Green

City Manager
Bruce Loucks

Finance Director
Marie W. Elianor, CGFO

Executive Team
Michael Bailey, P.E., Director/City Engineer
Marie W. Elianor, CGFO, Finance Director
Ted Fowler, Director/Building Official
Denise Yoezle, Public Works Director
Chris Garcia, Recreation Director
Kathryn Sims, City Clerk/Director of Administrative Services
Matthew Wood, Growth Management Director

Finance Department
Sherry Walker, CPA, Assistant Finance Director
Kerri Anne Fisher, Purchasing Agent
Darryl McFarlane, Information Systems Manager
Robert Anathan, Customer Service Supervisor
Liliana Castejon, Accountant ◊Vivian DePazos, Senior Accounting Techician
Claudia Portocarrero, Purchasing Assistant◊Jonathan Lopez, IT Techician
Carmen Rodriguez, Customer Service Representative III
Denise Ellett, Customer Service Representative II
Kimberlee Verge, Customer Service Representative I
Lisa Emrekovic, Administrative Specialist
Sydney Bleiweiss, Accounting Technician
Matthew Smith, Meter Reader◊Paterno Oliver, Meter Reader

READER'S GUIDE

The first critical reading of this budget document is the City Manager's Budget Message. The reader will gain an understanding of the City's vision for the future.

The reader can review details on new programs, capital outlay, and capital improvements. The funding implications for these programs are identified on a millage summary page.

The Fiscal Year 2019 budget is presented by fund. The fund categories include:

- General Fund
- Building Inspection Fund
- Road and Bridge Fund
- Police Confiscation Fund
- Parking Lot Fund
- Capital Projects Fund
- Debt Service Fund
- Stormwater Fund
- Water-Sewer Funds
- Water-Sewer Capital Projects Fund

In each of these funds, the order of presentation is the same. The first page of the fund shows summary information which includes:

- Beginning Fund Balances – FY 18
- Closing Fund Balance – FY 18
- Revenues and Expenditures for Current Fiscal Year
- Fiscal Year 2019 Budget Summary

The General Fund section also highlights the departments within that fund. More detailed information is provided in each Fund, departmental and other fund summaries.

The department budget presentations consist of a narrative description and a summary of personnel information. The departmental budget section consists of the department's costs by summary categories (personnel, operating, and capital outlay). Non-operating costs (general debt payments and inter-fund transfers) are also shown in the budget sections, when appropriate.

Requests for funding submitted to the City Manager for modifications to programs are represented in the budget.

READER'S GUIDE (CONTINUED)

The capital projects section represents only those items which are recommended by the City Manager for funding consideration. Information included for these funds consist of a summary of the requests, a table of current year recommended appropriations, and a description of each of the projects. Funding sources for the recommended projects are also identified.

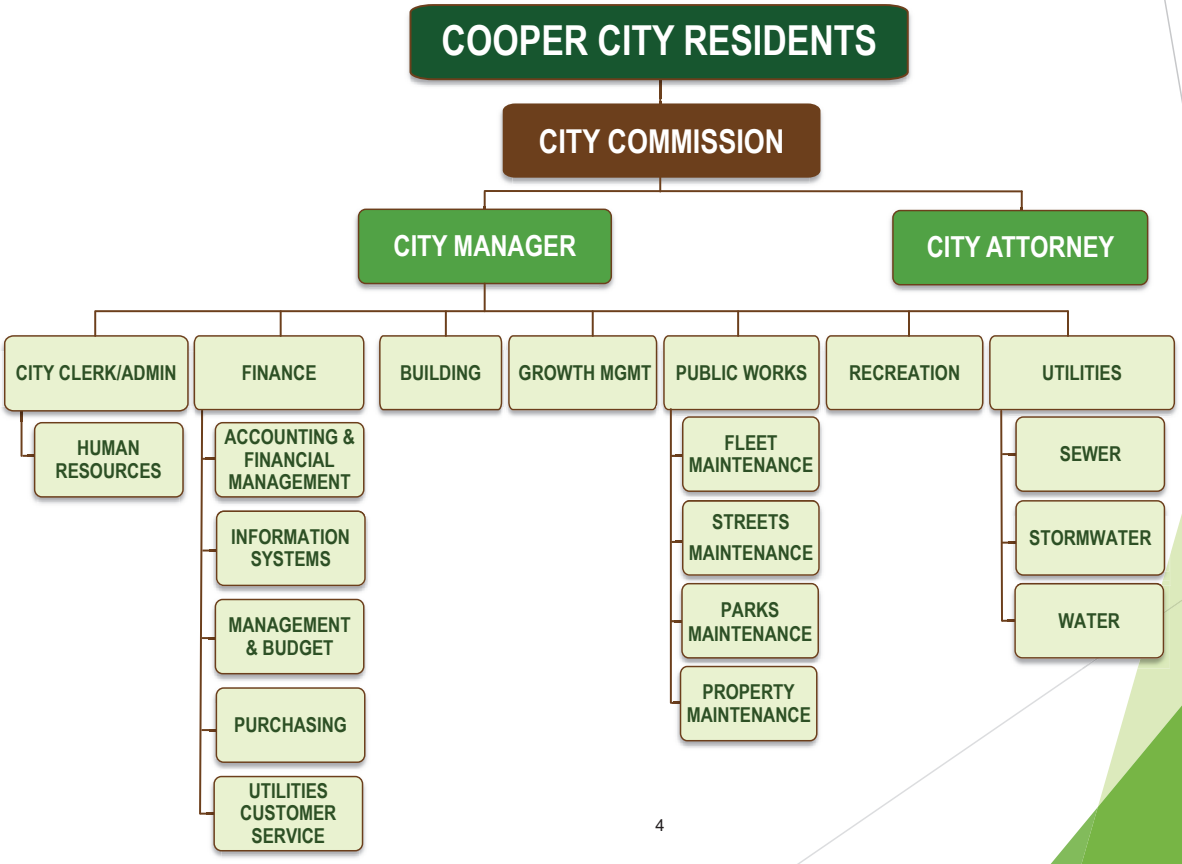
GFOA BUDGET AWARD – 1st SUBMITTAL

The City of Cooper City is excited to submit this budget for review for the Distinguished Budget Presentation Awards Program. The City looks forward to any guidance from the Government Finance Officers Association for subsequent budget submissions. The City's goal for future budget development includes the creation of strategic goals and strategies for the City as a whole as well as the individual departments of the City. The City looks forward to creating and implementing performance measures within the next two. The City is newly a member of the Florida Benchmarking Consortium, which will allow the City to develop effective and efficient performance measures. The individual City departments will gain access to useful and meaningful information that will work to improve services and operations.

Staff is available to assist in understanding the budget document at **MELIANOR@COOPERCITYFL.ORG** or **SWALKER@COOPERCITYFL.ORG** or at 9090 SW 50 Place, Cooper City, FL 33328.

CITY OF
Cooper City
Someplace Special

ORGANIZATIONAL CHART



City of Cooper City
Mayor and City Commission

MAYOR
Greg Ross

COMMISSIONER
John Sims

COMMISSIONER
Lisa Mallozzi

COMMISSIONER
James C. Curran

COMMISSIONER
Jeff Green



The City of Cooper City
1959 and Beyond

Historical Information

Cooper City, Florida, incorporated in 1959, is located in the southwestern part of Broward County in the southeastern part of the state. It is a bedroom community with very limited growth. Cooper City currently occupies a land area of eight square miles with a population of 33,671. The City is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by State statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the City Commission.

Government Structure

The City currently operates under the Mayor/City Commission/City Manager form of government. Policy-making and legislative authority are vested in a City Commission consisting of the Mayor and four other members. The City Commission is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring both the City Manager and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the Commission, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments. The Commission is elected on a non-partisan basis. Commission members serve four-year staggered terms, with two Commission members elected every two years. The Mayor is elected to serve a four-year term. The four Commission members are elected at large to represent a certain district within the City. The Mayor is elected at large.

The City provides a full range of services, including police and fire protection through a contract with the Broward Sheriff's Office (BSO); the construction and maintenance of streets and other infrastructure; water and sewer; stormwater; growth management; recreational activities and cultural events. Garbage services are provided through a franchise agreement with a private company.

Financial Stability and Sustainability

The annual budget serves as the foundation for the City's financial planning and control. All City departments are required to submit requests for appropriation to the City Manager. The City Manager then presents a proposed budget to the Commission for review prior to July 1st. The Commission is required to hold public hearings on the proposed budget and to adopt a final budget by no later than September 30, the close the City's fiscal year. The budget is prepared by fund and department (e.g., Recreation) and monitored at the activity level within each department. However, at the City Manager's discretion, actual expenditures may exceed their budget within an individual department. Transfers of appropriations between departments, in excess of 2.5% of total budget, require the special approval of the City Commission. Expenditures may not, however, legally exceed their budget at the individual fund level. Only the City Commission can legally amend the original budget once it is enacted.

Mission Statement

To provide excellent services and facilities to support a high quality of life for our residents.

PROPERTY TAX MILLAGE SUMMARY

	FY 2018 FINAL MILLAGE	FY 2019 ROLLED BACK MILLAGE RATE	FY 2019 MILLAGE	% INCREASE OVER ROLLED BACK RATE
OPERATING MILLAGE	7.1347	6.7883	7.1347	5.10%
DEBT SERVICE MILLAGE	0.1331	n/a	0.0996	n/a
TOTAL MILLAGE	**7.2678**	**6.7883**	**7.2343**	**5.10%**

FY 2019 Value of Mill		
Mills	Gross Revenue	Net Revenue (95%)
1.0000	2,961,524	2,813,449
0.7500	2,221,144	2,110,087
0.5000	1,480,762	1,406,724
0.4000	1,184,610	1,125,379
0.3000	888,457	844,035
0.2500	740,381	703,362
0.1000	296,152	281,345

Property Taxes at 7.2343 Total Millage Rate		
Taxable Value of Home Before Exemptions	No Homestead Exemption	$50,000 Homestead Exemptions
400,000	2,894	2,532
350,000	2,532	2,170
300,000	2,170	1,809
250,000	1,809	1,447
200,000	1,447	1,085
150,000	1,085	723
100,000	723	362

8 Year Millage, Taxable Value, and Revenue History							
Fiscal Year	Tax Year	Operating Millage (Tax) Rate	Debt Service Millage	Total Millage	Taxable Values	Net Revenue (based on operating millage rate) (95%)	% Change in Net Revenue (approx.)
2012	2011	5.0526	0.2153	5.2679	1,905,097,333	9,144,410	3.18%
2013	2012	5.6866	0.1906	5.8772	2,057,037,770	11,112,673	21.52%
2014	2013	5.7087	0.1685	5.8772	2,231,527,313	12,102,164	8.90%
2015	2014	5.7202	0.1570	5.8772	2,403,453,464	13,060,823	7.92%
2016	2015	5.9293	0.1479	6.0772	2,540,635,645	14,310,981	9.57%
2017	2016	6.3847	0.1425	6.5272	2,655,032,988	16,104,010	12.53%
2018	2017	7.1347	0.1331	7.2678	2,824,906,588	19,147,118	18.89%
2019	2018	7.1347	0.0996	7.2343	2,961,524,982	20,073,112	4.83%

Source: Taxable values from BCPA July Taxable Value Report

BUDGET MESSAGE

Greg Ross, Mayor
John Sims, Commissioner
Lisa Mallozzi, Commissioner
James C. Curran, Commissioner
Jeff Green, Commissioner
Bruce D. Loucks, City Manager

June 29, 2018

The Honorable Greg Ross
and Members of the City Commission
City of Cooper City
9090 Southwest 50th Place
Cooper City, Florida 33328

Dear Mayor and Members of the Commission:

General and Special Funds Budget and Millage Rate

Please accept this proposed 2018-19 fiscal year budget. The proposed General and Special Funds budget reflects the following:

1. Public Safety (BSO Contract Increase, last year under current contract terms and conditions) $2.2 million.
2. The General Fund budget has been balanced with $2.6 million from the fund balance reserves.
3. Two percent cost of living and two percent merit increases are provided for in this budget.
4. The General and Building Inspection Services Funds budgets have been balanced with $2.6 million (General Fund) and $2,900 (Building Inspection Services Fund) from fund balance reserves.
5. General areas that include appropriations to maintain the current level of service include:
    a. Vehicles $ 69,500
    b. Tree trimming $200,000
    c. Contract mowing $373,000
    d. Sidewalk repairs $200,000
    e. Road resurfacing $150,000
    f. Sidewalk pressure cleaning $150,000
    g. Street sweeping $ 20,000
6. A fifteen percent increase in liability insurance premiums.
7. General Fund contribution of $2.1 million for various capital projects.
8. The Parking Lot Fund expenses didn't increase for FY2018-19.

The total current citywide millage rate is 7.2678 with debt service millage. The proposed budget reflects a millage rate of 7.1347, with a shift of 0.1331 from the debt service millage to the operating millage. As you know, the final millage rate to be adopted in

September may be equal to or less than the proposed rate, however the City cannot exceed the proposal in its final adopted millage.

The City fire services assessment will remain at $161.28 for residential households annually. Six years ago was the final increase in the fire assessment in accordance with the 5-year program adopted in fiscal year 2008-09.

Similar to last fiscal year, the activities of the Building Department are budgeted in a separate self-supported fund. Consequently, this fund includes all the estimated revenues and expenditures of this function. It also includes an administrative charge for the services provided by the Departments in the General Fund to this fund.

Water and Sewer Operating, Capital Improvement and Stormwater Utility Funds

Also attached for your consideration are the proposed Fiscal Year 2018-19 expense and revenue budgets for the Water & Sewer Operating Fund, the Water & Sewer Renewal & Replacement Fund, the Water & Sewer Capital Improvement Fund and the Storm Water Utility Fund.

Expense Budgets

The recommended budget for the Water & Sewer Operating Fund is $12,190,460 which is an increase of $709,240 (6.18%) compared to the current year amended budget. Notable increases/decreases to the budget include:

- An increase of $350,000 in transfers to the Water & Sewer Capital Improvement Fund, corresponding to the planned improvements.
- An increase in Capital Outlay for software program ($305,000), equipment ($135,000) and a purchase of a new truck ($50,000).

The Water & Sewer Capital Improvement Fund budget for FY 2018-19 is recommended at $2,127,500 which reflects the city's continued investment in planned infrastructure replacement/rehabilitation projects. This includes $450,000 for replacement of the 0.5 million-gallon steel water tank at the water treatment plant site, $750,000 for rehabilitation of sewer lift stations, $200,000 for replacement of a pump station, and $300,000 for improvements to the Wastewater Collection.

The recommended budget for the Storm Water Utility Fund totals $699,950, which is a decrease of $175,330 from the current year's budget. The debt service is estimated to be $187,000 annually for ten years.

Estimated Revenues

In accordance with City Resolution 08-2-3, the current water and sewer rates are to be increased proportionally with the annual increase to the U.S. Department of Labor Consumer Price Index for All Urban Consumers CPI (U) U.S.

Greg Ross, Mayor
John Sims, Commissioner
Lisa Mallozzi, Commissioner
James C. Curran, Commissioner
Jeff Green, Commissioner
Bruce D. Loucks, City Manager

City Average, subject to confirmation by the Commission. The CPI increased by 2.8% during the period of May 2017 through May 2018. Based on this information we recommend a 2.8% increase to the current rates. Anticipated revenue at the recommended rate is sufficient to fund the budgets proposed above.

Regarding the Storm Water Utility Fund rates, the current rates are not sufficient to fund the proposed operating and debt expenses without appropriation from fund balance. Future rate increases are anticipated.

Staff and I shall make ourselves available to you in reviewing this budget in detail.

Sincerely,

Bruce D. Loucks
City Manager

BDL/mpa

Greg Ross, Mayor
James C. Curran, Commissioner
Jeff Green, Commissioner
Howard Meltzer, Commissioner
Max Pulcini, Commissioner
Marie W. Elianor, Interim City Manager

December 1, 2018

Honorable Greg Ross and Members of the City Commission,

In accordance with Article V, Section 5.02 and Section 5.03 of the City Charter, I am pleased to present to you the Adopted Budget for Fiscal Year (FY) 2019 for your review and consideration. A copy of the Adopted Budget is available for inspection in the City Clerk's office or a user friendly electronic copy may be found on the City's website, www.coopercityfl.org. As demonstrated by the Adopted Budget the City is committed to support financial needs with practical management/leadership to continue to provide a vision for the future.

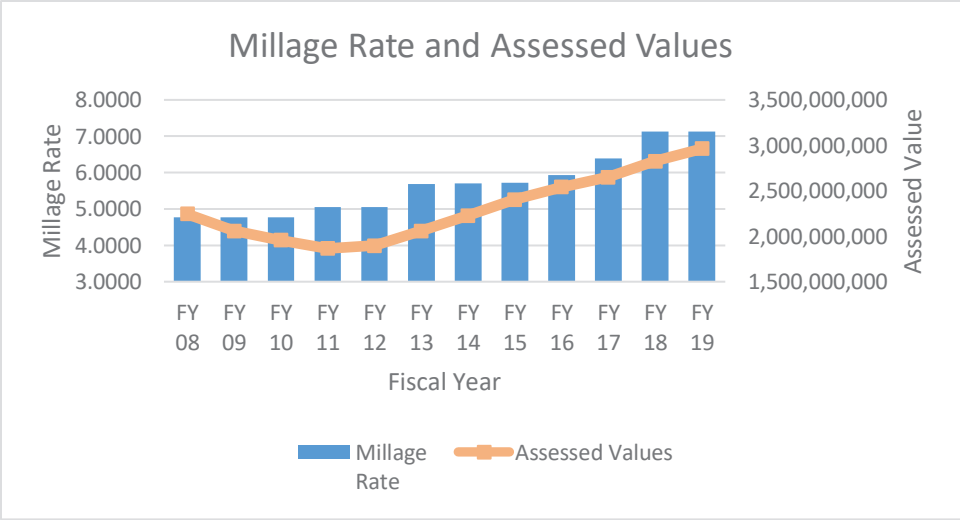
The Fiscal Year 2019 Adopted Budget represents one of the most important documents presented to and approved by the City Commission. The budget document serves as a guide for the City's operational and financial plan for delivery of City Services.

Cooper City, like all cities in Broward County, was impacted by two major storms during fiscal year 2017. Hurricane Matthew hit the State at the beginning of the fiscal year 2017, while Hurricane Irma made landfall in the State at the close of the fiscal year. Hurricane Irma was considered a major hurricane, the strongest Hurricane to hit our area in more than a decade. Costs associated with debris removal have totaled over $3.4 million in Fiscal Years 2017 and 2018.

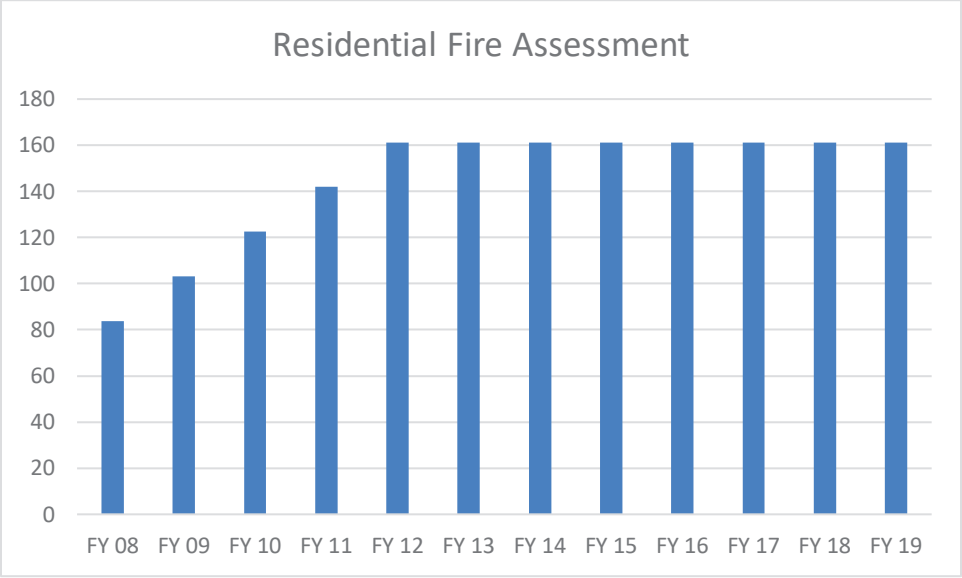
Budget Overview and Highlights

General Fund

The General Fund adopted revenue for Fiscal Year 2019 is $40,170,050, a decrease of $3.7 million or 8.5%, mainly due to a decrease in appropriation from fund balance and grant revenue.



For the eighth consecutive year Cooper City's taxable value increased and now stands at $2.96 billion. Taxable values increased $136 million (4.9%). That results in a $724 thousand boost in ad valorem tax revenue which assists in the coverage of the BSO contract increase of 5%. The total current citywide millage rate is 7.2343. The proposed budget reflects a millage rate of 7.1347 mills, with a debt service millage of 0.0996 mills.



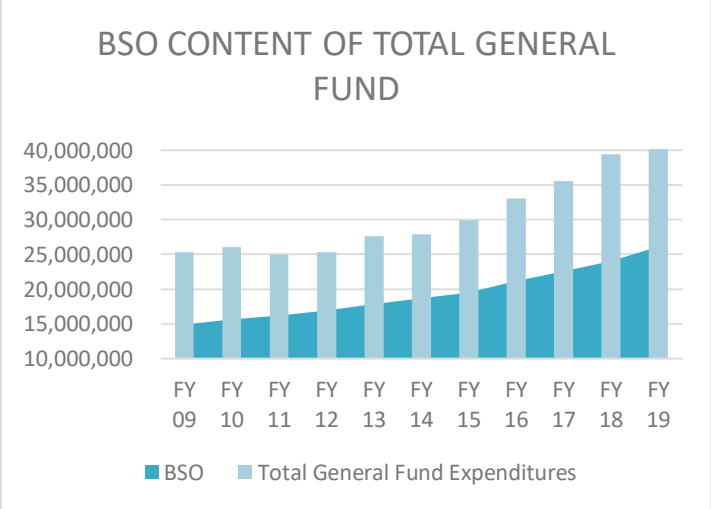
The City fire services assessment will remain at $161.28 for residential households annually. The last increase in the fire assessment was in Fiscal Year 2012, in accordance with the 5-year program adopted in Fiscal Year 2008.

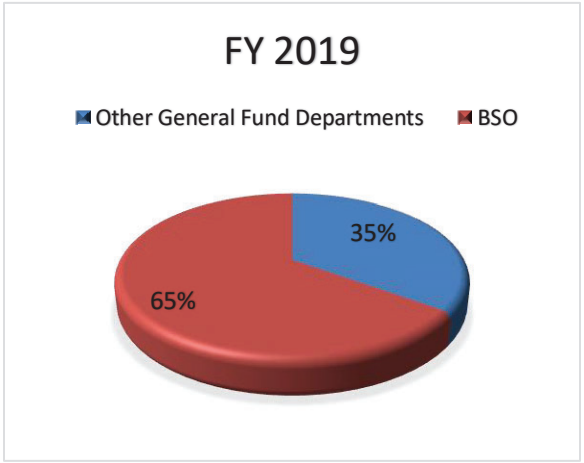
Other Sources/Transfers

In Fiscal Year 2019, budgeted appropriation from fund balance decreased by $1,867,180 to $2,621,450. The decrease is mainly attributable to expenses related to Hurricane Irma damages. Transfers in from other funds include Parking Lot Fund ($37,000), Stormwater Fund ($30,300) and Water & Sewer Fund ($1,000,000).

General Fund Expenditures

Total General Fund expenditures for Fiscal Year 2019 are $40,170,050. A significant portion of the City's budget is comprised of the contract with Broward Sheriff's Office (BSO) for Police, Fire, and Code Enforcement. Current contract provisions allow for a 5% increase in costs from year to year. The City is in its final contract year with BSO, contract negotiations are currently underway.





Due to the requirement to fund public safety, the City is limited in its budget flexibility for the remaining departments and/or services of the City. As such, key factors and changes in Fiscal Year 2019 are included below:

- Two percent cost of living and two percent merit increases,
- Increase in required contributions to the Florida Retirement System (FRS),
- Increases in contribution requirements for Police Pension Plan and Fire Pension Plan,
- Decreases in contribution requirements for General Employee Pension Plan (GEPP),
- Fifteen percent increase in Liability Insurance Premiums, and
- General Fund transfer to Capital Projects Fund of $2.1 million for various projects.

Other Governmental Funds

Road and Bridge Fund
The Road and Bridge fund accounts for the maintenance and improvements of streets and surrounding rights of way infrastructure such as sidewalks, bike paths, and trees. Revenue sources are local option taxes from the State and interfund transfers from the General Fund. The total budget for FY 2019 is $1,749,000.

Other Special Revenue Funds
Other special revenue funds include the Police Confiscation Fund and the Building Services Fund. The Police Confiscation Fund is funded solely on the proceeds of the sale of assets confiscated attributable to criminal activity and receive no funding from the General Fund. The Building Services Fund's primary source of revenue is from building permits, but does receive General Fund funding on occasion as needed.

Debt Service Fund
The debt service fund is used to account for the repayment of the City's general long-term debt. The funding of the Debt Service Fund is Ad Valorem taxes. The budget for Fiscal Year 2019 is $295,000. The sole debt within the fund matures on March 31, 2019.

Capital Improvement Fund
The Capital Improvement Fund is used to account for major governmental capital improvements in the City. The funding for the Capital Improvement Fund is mainly derived from transfers from the General Fund and grants. The total budget for FY 2019 is $2.5 million, which is a decrease of $2.3 million from FY 2018. For FY 2019 major projects include a building department renovation ($540,000), PW Building Department Design costs ($300,000), Lighting Design Project ($400,000), Building Generator at the Pool & Tennis Center ($200,000), Pergola ($150,000), weight room renovation at Pool & Tennis Center ($150,000), and City-wide card access ($150,000).

Enterprise Funds

Parking Lot Fund
Parking Lot Fund is used to account for the operation and management of the City's two parking lots for RV and boat storage. The total budget for this fund for Fiscal Year 2019 is $118,300. Parking lot space rental fees fully cover the cost of operations.

Stormwater Fund
The Stormwater Fund is used to account for the management and operation of the City's stormwater system. The budget for Fiscal Year 2019 is $699,590.

Water & Sewer Fund

Water & Sewer Fund is comprised of the Water and Sewer Fund and the Water and Sewer Capital Improvement Fund. The Water and Sewer Fund accounts for the management and operations of the water and wastewater systems. The total budget for Fiscal Year 2019 is $12,090,460. The Water and Sewer Capital Improvement Fund accounts for the capital improvements of the water and wastewater systems. The total budget for Fiscal Year 2019 is $2,127,500, which is a decrease of $2.2 million from FY 2018. This decrease is mainly attributed to a one-time payment for a wastewater reuse agreement for $3.5 million in FY 2018 and an increase in improvement projects for wastewater lift stations.

Acknowledgements

The development and preparation of this year's budget book required a considerable amount of time and effort. This document which insightfully charts the direction of the City for the coming year could not be developed without the effort of many individuals. Gratitude is extended to the Department Directors and staff for their patience and support in the preparation of this book. I would also like to thank the Mayor and City Commissioners for their dedication in making Cooper City "Someplace Special".

Sincerely,

Marie W. Elianor

Marie W. Elianor
Interim City Manager

LONG-TERM FINANCIAL POLICIES

Investment Policy

Investments in the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio and to meet the cash flow demands of City operations.

- To maintain the safety of public funds, the City shall diversify its investments to avoid incurring unreasonable and avoidable risk.
- The City's investment strategy shall provide sufficient liquidity to meet the City's operating, payroll, and capital requirements.
- The City's investment portfolio shall be designed with the intent of attaining a market rate of return throughout budgetary and economic cycles, while minimizing investment risk.
- Asset protection measures required by the Florida Statutes are incorporated.

Accounting and Reporting Policy

All financial transactions of the City shall be properly authorized, documented, and reported.

- All disbursements of funds shall be within budget limits, authorized at the appropriate level, and supported with proper documentation.
- Monthly financial and performance reports shall be prepared and distributed to the City Commission, City Manager, and Department Heads by the Finance Department.
- An independent audit of the City's financial books, records, statements, and reports shall be conducted by a Certified Public Accountant annually.

Position Authorization and Attrition

Only positions authorized by City Commission, funded in the budget, and operationally warranted shall be filled.

- Positions shall be authorized by City Commission annually through the budget process or through budget amendments as needed and as funding exists.
- Vacant positions will be reviewed by the Department Head and the City Clerk/Director of Administrative Services before the position is filled to ensure the need and urgency of filling the position warrants immediate recruitment.

Grant Management

Outside sources of revenue through grant funding shall be maximized. However, careful consideration to departmental objectives and programming priorities shall be given before grant applications are prepared. Duplication of services shall be avoided and expanded levels of service shall be analyzed thoroughly before proceeding with a funding request.

LONG-TERM FINANCIAL POLICIES (CONTINUED)

Budget Preparation and Adjustment

City budgets shall be planned and prepared to conform to State law and Article V, Section 5.02 of the City Charter.

- The legal level of authority shall be at the department level.
- The annual City budget shall be approved by September 30th proceeding the fiscal year which begins October 1st and ends September 30th.
- During the development of the budget, the impact of the proposed budget on the next fiscal year will be evaluated.
- Once the budget has been adopted, the City Manager may authorize the transfer of any unencumbered appropriation balance between general classifications of expenditures within a department.
- At the close of each fiscal year, the unencumbered balance of each appropriation shall revert to the respective fund from which it was appropriated.

Debt Management

Borrowings in the City shall be undertaken in a manner which seeks to ensure efficiency and equity for the taxpayers.

- Efficiency means getting the best return for a given commitment of resources. When the efficiency with which government services are performed can be greatly increased by substituting capital expenditures for current expenditures, debt shall be considered.
- Equity means that the beneficiaries from capital expenditures shall pay for them. Maturity of the debt shall be approximately equivalent to the period over which the asset will be used.

Working Capital/Fund Balance

A fund balance reserve shall be maintained in the General Fund to ensure adequate cash flow. This reserve should be an amount equal to two months of budgeted operating expenditures. Adequate fund balance and reserves shall be maintained in the Special Revenue and Enterprise Funds as appropriate for the use designated.

Preservation of Capital Assets

Sufficient funds shall be appropriated each year for the purpose of preserving and replacing capital assets that are vital to the ongoing delivery of government services.

- Specific schedules for routine capital maintenance of City facilities shall be developed and funded as revenues allow.
- Specific schedules for the replacement of vehicles and computer equipment shall be developed and funded as revenues allow.

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BUDGET SUMMARIES



BUDGET PROCESS

Balanced Budget

Pursuant to Florida Statute 166.241(2), all municipalities within the State of Florida must adopt a budget each fiscal year by ordinance or resolution unless otherwise required by the City's Charter. The statute requires that the adopted budget must regulate expenditures/expenses of the City and the City may not expend or contract for expenditures/expenses in any fiscal year except pursuant to the adopted budget. The budget must be balanced from amounts available from taxation and other sources (including amounts carried over from prior fiscal years) to total appropriations for expenditures/expenses and reserves.

Budget Preparation and Adoption

The City Manager holds two budget workshops in late April with City staff and the public. These budget workshops provide an opportunity for residents to outline their priorities for the upcoming fiscal year. The City Charter requires that the recommendations from the public input process are then presented to the City Commission for their review and consideration. The City Commission then holds two budget workshops in late May with City staff and the public for the purpose of reviewing and considering the recommendations resulting from the public input process. These meetings enable the City Manager to obtain input from the City Commission on recommended funding for projects and programs of public interest.

The City Charter requires the City Manager to submit a proposed budget and budget message to the City Commission by July 1st of each year. The proposed budget includes expenditures/expenses and the means of financing them. Two additional budget workshops are held by the City Commission to review the proposed budget. Pursuant to Florida Statutes, two public hearings are held in September, the first public hearing is for the adoption of tentative millage rates and tentative budget. Within fifteen days after the first public hearing, the City must advertise the final (second) public hearing in the newspaper. The City must hold the second public hearing two to five days after the advertisement appears in the newspaper. The second public hearing adopts the final operating and debt service millage rates, the annual budget, and the Capital Improvement Program. The appropriated budget is prepared by department/division, fund, and functional units.

BUDGET PROCESS (CONTINUED)

Budget Monitoring

The budget is monitored monthly by the Accounting/Budget Division to track variances between the budgeted and actual amounts. Variances are identified and investigated. Departments are also required to monitor their budgets.

Budget Amendments

Florida law regarding budget amendment policies states that amendments may be made anytime during the fiscal year or within 60 days after the end of the fiscal year. The City's Charter requires that budget amendments are to be approved as an ordinance.



BUDGET CALENDAR DATE – 2018	SCHEDULE
March 1	Budget Development Start – Schedule Budget Meetings with all Departments
March 30	Budget Preparation Package Distributed
April 25 and 26	**Budget Workshops -** City Manager (2)
May 22 and 29	**Budget Workshops -** City Commission (2)
May 23	Budget Meetings with departments
June 1	Preliminary Property Tax Base Received from County
June 15	Finalize Budget Proposal
July 1	Final Property Tax Base Received from County
June 29/July 1	Budget Document Distributed
July 23 and 24	**Budget Workshops** – City Commission (2)
July 31	Set Proposed Millage and Proposed Assessments Rates
August 1	Certification of the completed DR-420; Certification of the roll-back rate, proposed millage rate, proposed non-ad valorem rates and time, date, and place of the first required public hearing
September 12	First (Tentative) Millage & Budget **Public Hearings**; Adopt Final Fire Assessment (Due 15th per Statute Requirements), Storm Water, Water and Solid Waste/Recycling
September 20	Second (Final) Millage & Budget **Public Hearings**

BUDGET CALENDAR (CONTINUED)

The City cannot hold public hearings the same day as the Broward County School District or the Broward County Commission:

July	Broward County School Board- First Public Hearing
September	Broward County School Board- Second Public Hearing
September	Broward County Commission- First Public Hearing
September	Broward County Commission- Second Public Hearing



BASIS OF ACCOUNTING AND BUDGETING

Basis of accounting is when revenues and expenditures/expenses are recognized in accounts and reported in the City's financial statements. This basis is also related to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*, as are the proprietary fund financial statements and fiduciary fund financial statements. The basis of budgeting for proprietary and fiduciary funds is the same used for the basis of accounting in the City's audited financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. The basis for budgeting these funds is the same used for the basis of accounting in the City's audited financial statements. Revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period. Measurable is the amount of the transaction that can be determined and available is collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are recorded only when payment is due.

Property taxes, sales taxes, franchise fees, utility taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recorded as earned since they are measurable and available. In applying the susceptible to accrual concept to intergovernmental revenues, revenues are recognized when all eligibility requirements are met. All other revenue items are considered to be measurable and available only when cash is received by the City.

BASIS OF ACCOUNTING AND BUDGETING (CONTINUED)

Financial transactions of the City are recorded in individual funds. The operations of each fund are accounted for using a separate set of self-balancing accounts. These accounts consist of assets, liabilities, deferred outflows/inflows of resources, net position/fund balance, revenues, and expenditures/expenses. Fund accounting is used to demonstrate legal compliance and to assist financial management by segregating transactions related to certain government functions or activities.

The City maintains accounting records in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard setting body for governmental accounting and financial reporting.

BUDGET OVERVIEW

The City of Cooper City is a municipal government located in Broward County in the South Florida area. The City, the Broward County School Board, the County, the State of Florida and various other entities have separate taxing authorities. Each governmental unit is responsible for specific service provisions to Cooper City residents.

The City of Cooper City Budget currently provides budgets for various different fund types. Governmental Generally Accepted Accounting Principles (GAAP) require fund accounting to be utilized. The operations of each fund are accounted for in a separate set of self-balancing accounts, which is comprised of assets, liabilities, deferred outflows/inflows of resources, net position/fund balance, revenues, and expenditures/expenses. Funds may be continuous or may be closed out after their special purpose has been served. A detailed listing of all City funds is included in the "Fund Descriptions" section of this budget book.

The City's primary sources of revenue are ad valorem taxes, utility service taxes, franchise fees, public safety revenues, charges for services, intergovernmental revenues, stormwater revenues, and water/wastewater revenues. Additional revenue is derived from interest income, fines and forfeitures, licenses and permits, and other miscellaneous revenues.

The City's major expenditure categories include general government, public safety, economic and physical environment, recreation, public works, and capital outlay in the General Fund. Other major categories include debt service, operating and administrative expenses, and capital projects in the other governmental and the proprietary funds. The City's budgeted governmental funds include the General Fund, special revenue funds, a debt service fund, and a capital projects fund. Proprietary funds include the City's enterprise funds. Detailed expenditure/expense information is listed throughout this budget book.

The City provides its residents with a full range of services. A brief listing of City services include the following:

- Police and Fire Services
- Emergency Medical Services
- Recreational Programs
- Infrastructure Improvements
- Planning and Zoning
- General Administrative Services
- Water and Wastewater Services
- Stormwater Services



FUNDS OVERVIEW

General Fund

Purpose: This fund is used to account for all financial transactions, except those required to be accounted for in another fund.

Funding Sources: Revenue is derived primarily from property taxes, utility taxes, franchise fees, state and federal grants, and other governmental revenue.

Departments: City Commission, Administration, City Clerk, Finance, Legal, Boards & Committees, Nondepartmental, Building, Growth Management, BSO Code Enforcement, Public Works Administration, Property Maintenance, Parks, Fleet Services, BSO Police, BSO Fire, and Recreation.

Building Fund

Purpose: This Special Revenue Fund is used to account for the financial transactions of the Building department.

Funding Sources: Revenue sources are permits, service charges, and interfund transfers.

Departments: Building

Road and Bridge Fund

Purpose: This Special Revenue Fund is used to account for the maintenance of streets and roads.

Funding Sources: Revenue sources are local option taxes from the State and interfund transfers from the General Fund.

Departments: Streets Maintenance

Police Confiscation Fund

Purpose: This Special Revenue Fund provides accountability for assets confiscated from individuals who have committed a crime.

Funding Sources: Revenue source is confiscated property sale proceeds.

Departments: BSO Police

FUNDS OVERVIEW (CONTINUED)

Debt Service Fund

Purpose: This fund is used to account for the repayment of the City's general long-term debt.

Funding Sources: Revenue is derived from Ad Valorem taxes.

Departments: General Debt

Capital Improvement Fund

Purpose: This fund is used to account for major capital improvements.

Funding Sources: Revenue sources are derived from various state and federal grants, impact fees, and transfers in from the General Fund.

Departments: Managed by Public Works.

Parking Lot Fund

Purpose: This fund is used to account for the income and expenses of operating the City's parking facility system.

Funding Sources: Revenue is derived from service charges and user fees.

Departments: Parking Facilities

Stormwater Fund

Purpose: This fund is used to account for the income and expenses of the City's stormwater system.

Funding Sources: Revenue sources are service charges and local and state grants.

Departments: Stormwater

Water and Sewer Fund

Purpose: This fund is used to account for the income and expenses of operating the City's water and sewer system.

Funding Sources: Revenue sources are service charges and contributions from private sources or donations.

Departments: Water Distribution, Water Plant, Wastewater Transmission, Wastewater Plant, Customer Service, and Water & Wastewater Administration.

SUMMARY OF CHANGES IN FUND BALANCE/NET POSITION

Fund balance/net position measures the net financial resources available to finance expenditures of future periods. The fund balance policy is tailored to implement Governmental Accounting Standards Board (GASB) Statement No. 54 establishing a hierarchy clarifying the constraints that govern how the City can use amounts reported as fund balance/net position. The policy is intended to state the classification of fund balances into various components, define those with the authority to classify fund balance, determine the order in which expenditures may be made when various fund balance classifications are available, and provide formal action required to make changes to fund balance classification.

Preliminary Summary of Changes in Fund Balance/Net Position

	General Fund	Other Governmental Funds (Aggregate)	Parking Lot Fund	Stormwater Fund	Water & Sewer Utility Funds
October 1, 2017 Fund Balance	**$ 7,732,871**	**$ 5,811,430**	**$ 949,170**	**$ 3,391,146**	**$ 54,685,266**
FY 2018 Amended Budget - Revenues	41,937,190	10,836,230	118,300	3,051,920	13,431,230
FY 2018 Amended Budget - Fund Balance/Net Position	1,950,000	6,304,370	-	2,146,720	10,099,240
FY 2018 Amended Budget - Expenditures/Expenses	43,887,190	17,140,590	118,300	3,051,920	23,530,470
Net Change in Fund Balance/Net Position - +/(-)	**$ (1,950,000)**	**$ (6,304,370)**	**$ -**	**$ (2,146,720)**	**$ (10,099,240)**
September 30, 2018 Ending Fund Balance/Net Position (P	**$ 5,782,871**	**$ (492,940)**	**$ 949,170**	**$ 1,244,426**	**$ 44,586,026**
FY 2019 Budgeted Revenues	37,548,600	452,900	118,300	328,100	14,217,960
FY 2019 Appropriated Fund Balance/Net Position	2,621,450	-	-	371,490	451,760
FY 2019 Budgeted Expenditures/Expenses	40,170,050	5,516,430	118,300	699,590	14,217,960
Net Change in Fund Balance/Net Position - +/(-)	**$ (2,621,450)**	**$ -**	**$ -**	**$ (371,490)**	**$ (451,760)**
September 30, 2019, Ending Fund Balance/Net Position (I	**$ 3,161,421**	**$ (492,940)**	**$ 949,170**	**$ 872,936**	**$ 44,134,266**

Financial procedures for the City are outlined in Article V of the City Charter. In addition, Financial Management Policies have been included in the Financial Summaries section of this budget book. Actual fund balance for FY 2018 will be reported upon completion of the annual audit and issuance of the Comprehensive Annual Financial Report. Above table is preliminary until completion of the annual audit.

General Fund: The General Fund is the main operating fund of the City. Revenues for this fund are derived primarily from property taxes, utility service taxes, franchise fees, licenses and permits, intergovernmental, and charges for services. Fund balance is used to balance the General Fund budget; however, it is presumed that 100% of monies budgeted will not be expended because of City cost cutting measures and capital projects approved in the budget placed on hold. For FY 2019, a portion of the fund balance to balance the budget is being used for capital purchases and to transfer to the General Capital Projects Fund for one-time expenditures for projects and equipment. The $2.6 million that is being used to balance the budget for FY 2019 is from unassigned fund balance. In FY 2016 and FY 2017 fund balance was used to balance the proposed budgets. Actual operations resulted in a decrease in fund balance of $190 thousand and $2.3 million, respectively.

Other Governmental Funds (Aggregate): These funds consist of Special Revenue Funds, the Debt Service Fund, and the General Capital Projects Fund. They include expenditures for roads, grants, police

forfeitures, capital projects, and general obligation debt service payments. The anticipated change in fund balance for these funds may result from increases in funding for capital outlay including police expenditures, road repairs and capital improvement projects including replacement of a park improvements, building renovations, and various other projects.

Parking Lot Fund: The Parking Lot fund accounts for the operation of the City's two parking lots used for storage of residents' RV's and boats. In FY 2017, the actual net position decreased by $37,000. Based on projected stable revenue and expenses, no change in net position is expected for FY 2019.

Stormwater Fund: The Stormwater fund accounts for the operation of the City's stormwater utility which includes collection, disposal and treatment of stormwater. In FY 2017, the actual net position increased by $100,000. Based on projected slight revenue increase and a major improvement project, the net position is expected to decrease for FY 2019.

Water & Wastewater Fund: The Water & Wastewater Fund is anticipated to continue to be financially sound and to be able to provide necessary funding to support the cost of obtaining goods and services related to Water & Sewer operations and capital. Actual net position in FY 2017 increased $851 thousand. The change in net position for these funds can be attributed to rate increases and expenses that were less than projected.

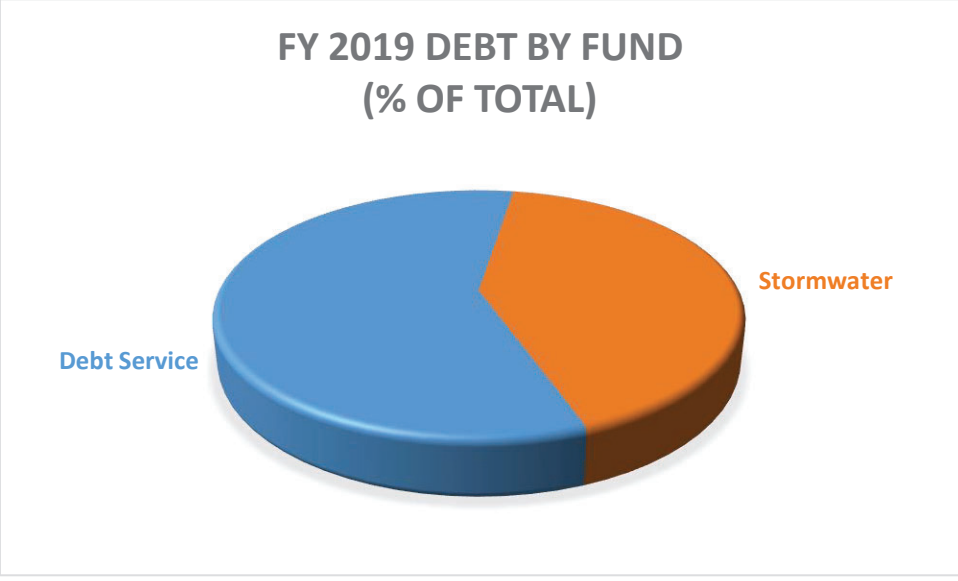
DEBT SERVICE

Purpose: To provide for the repayment of government debt, collateralized by the full faith and credit of the City's taxing authority. The City has no legal debt limits. The City's projected outstanding debt as of September 30, 2018 is approximately $1.8 million. The outstanding debt consists of the following debt instruments, General Obligation Bonds and Stormwater Notes Payable.

Debt Appropriation by Fund Fiscal Year 2019				
Fund	**Type of Debt**	**Principal**	**Interest**	**Total**
Debt Service Fund	General Obligation	$ 291,952	$ 2,854	$ 294,806
General Fund Total		$ 291,952	$ 2,854	$ 294,806
Stormwater Fund	Notes Payable	$ 172,893	$ 39,663	$ 212,556
All Funds Total		$ 172,893	$ 39,663	$ 212,556

GENERAL OBLIGATION DEBT SERVICE FUND

The General Obligation (G.O.) Debt Service fund is the accumulation of property taxes used to pay principal, interest and related costs of the General Obligation Bonds, Series 1999 that were issued for the construction of the Phase II of the Sports Complex and constructing, furnishing, and equipping a new police station in the City. The bonds are payable from ad valorem taxes assessed, levied and collected without limitation as to rate or amount, on all taxable property within the corporate City limits.



STORMWATER FUND

The Stormwater department is used to budget for principal and interest payments of the Stormwater Notes Payable entered into by the City in April, 2017. The Notes Payable was issued to finance improvements to the City's stormwater management utility system.

The tables below show a five-year breakdown of the payment schedule for the City's various debt instruments, a brief description of each type of debt, purpose and amount of the issue, interest rates and maturity dates.

DEBT SERVICE SUMMARY					
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Principal	$ 291,952	$ -	$ -	$ -	$ -
Interest	2,854	-	-	-	-
General Obligation Bonds, Series 1999	**$ 294,806**	**$ -**	**$ -**	**$ -**	**$ -**
Principal	$ 176,851	$ 180,900	$ 185,041	$ 189,278	$ 193,611
Interest	35,705	31,656	27,515	23,278	18,944
Stormwater Notes Payable	**$ 212,556**	**$ 212,556**	**$ 212,556**	**$ 212,556**	**$ 212,555**
Total Payments	**$ 507,362**	**$ 212,556**	**$ 212,556**	**$ 212,556**	**$ 212,555**

Debt Type	Purpose of Issue	Amount of Issue	Interest Rate	Maturity Date
G.O. Bond, Series 1999	Construction of Phase II of the Sports Complex and construction, furnishing, and equipping of a new police station.	$ 5,500,000	2.20%	March 31, 2019
Stormwater Notes Payable	Improvements to the City's stormwater management utility system.	$ 1,900,000	2.27%	April 1, 2027

FULL-TIME POSITION SUMMARY SCHEDULE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	**2019**
Function/Program												
Commission	-	1	1	1	1	1	1	1	1	1	1	**1**
Administration	2	2	2	2	2	2	2	2	3	3	3	**3**
Building Department	10	9	9	9	8	8	8	6	7	8	8	**8**
City Clerk	6	5	5	5	5	5	5	5	5	4	5	**5**
Finance	6	6	6	6	6	6	6	7	8	8	9	**10**
Growth Management	4	4	4	4	3	3	2	2	2	2	2	**2**
Public Works												
Administration	4	4	4	4	4	4	4	4	5	5	5	**5**
Property Maintenance	4	4	5	4	4	4	4	5	5	5	4	**6**
Parks Maintenance	14	12	11	12	12	12	12	11	11	11	11	**14**
Fleet Maintenance	2	2	2	2	2	2	2	3	3	3	3	**2**
Recreation												
Administration	6	6	8	8	11	12	11	9	11	8	12	**13**
Pool & Tennis Center (3)	4	4	4	4	0	0	0	0	0	0	0	**0**
Health & Social Services (2)	2	2	0	0	0	0	0	0	0	0	0	**0**
Utilities												
Administration	6	5	5	5	5	5	5	6	6	5	6	**6**
Customer Service	3	3	3	3	3	3	3	3	4	4	4	**4**
Stormwater	1	1	1	1	1	1	1	1	1	1	1	**1**
Wastewater												
Wastewater Transmission	9	9	9	9	9	9	9	9	8	7	7	**8**
Wastewater Plant	6	6	6	6	6	6	6	5	6	6	6	**6**
Water												
Water Distribution	8	8	8	8	8	8	8	9	8	8	9	**10**
Water Plant	7	7	7	7	7	8	7	7	9	8	8	**8**
Total	104	100	100	100	97	99	96	95	103	97	104	**112**

Source: City's annual Budget

(2) In 2010, Recreation combined Admin and Health & Social Services.
(3) In 2012 Recreation combined Admin and Pool & Tennis Center.

FY 2019 ALL FUNDS ADOPTED BUDGET

Estimated Revenues	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Fund	Enterprise Funds
Ad Valorem	$ 20,108,800	$ -	$ 295,000	$ -	$ -
Utility Taxes	2,380,000	-	-	-	-
Charges for Services	4,824,800	-	-	-	12,219,600
Franchise Tax	2,889,100	-	-	-	-
Intergovernmental Revenue	3,296,100	250,000	-	550,000	-
Other Taxes	1,200,000	600,000	-	-	-
Local Business Tax Receipts	610,400	-	-	-	-
Miscellaneous Revenue	254,000	79,760	-	-	40,500
Fines & Forfeitures	235,000	-	-	-	-
Permits/Licenses/Inspections	79,100	977,910	-	-	-
Aids & Donations	37,000	-	-	-	-
State Premium Tax	567,000	-	-	-	-
Appropriation from fund balance	2,621,450	552,900	-	-	823,250
	$ 39,102,750	**$ 2,460,570**	**$ 295,000**	**$ 550,000**	**$ 13,083,350**
Transfers In	$ 1,067,300	$ 570,860	$ -	$ 1,935,000	$ 1,952,500
TOTAL SOURCES	**$ 40,170,050**	**$ 3,031,430**	**$ 295,000**	**$ 2,485,000**	**$ 15,035,850**

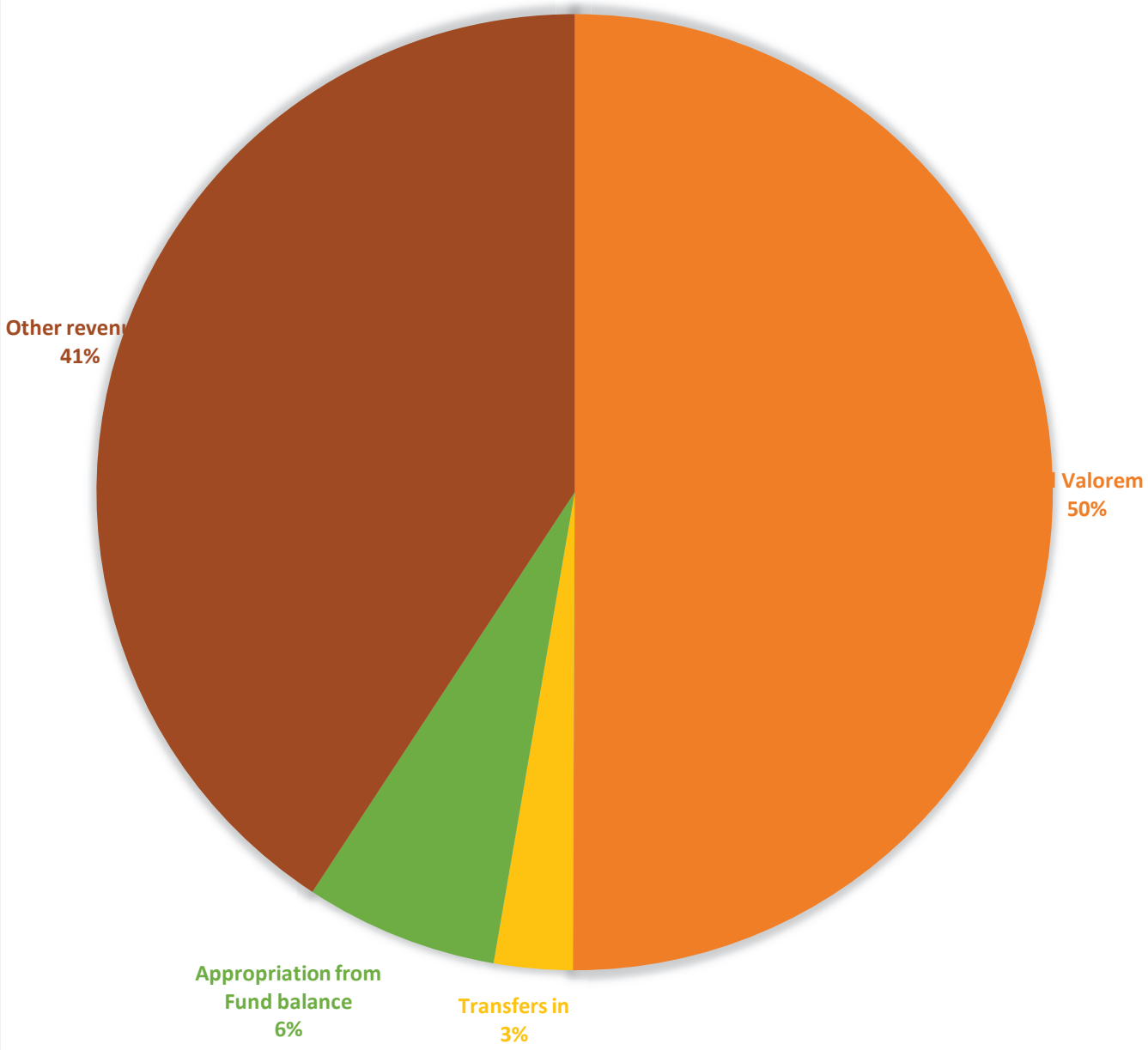
Commission	$ 417,760	$ -	$ -	$ -	$ -
Administration	521,160	-	-	-	-
City Clerk	630,700	-	-	-	-
Finance	1,229,040	-	-	-	-
Legal	274,000	-	-	-	-
Boards & Committees	17,750	-	-	-	-
Nondepartmental	3,485,190	-	-	-	-
General Debt	-	-	295,000	-	-
Building	-	1,182,430	-	-	-
Growth Management	454,610	-	-	-	-
Code Enforcement	425,100	-	-	-	-
Public Works Administration	735,160	-	-	450,000	-
Property Maintenance	828,470	-	-	750,000	-
Streets Maintenance	-	1,749,000	-	-	-
Parks	2,088,350	-	-	400,000	-
Storm Water	-	-	-	-	699,590
Fleet Services	357,160	-	-	-	-
Police	15,494,500	100,000	-	-	-
Fire	11,122,500	-	-	50,000	-
Recreation	2,088,600	-	-	835,000	-
Parking Facilities	-	-	-	-	118,300
Water Distribution	-	-	-	-	1,938,420
Water Plant	-	-	-	-	2,275,410
Wastewater Transmission	-	-	-	-	2,543,740
Wastewater Plant	-	-	-	-	1,414,280
Customer Service	-	-	-	-	427,920
Water & Wastewater Administration	-	-	-	-	5,618,190
TOTAL EXPENDITURES	**$ 40,170,050**	**$ 3,031,430**	**$ 295,000**	**$ 2,485,000**	**$ 15,035,850**

GENERAL FUND

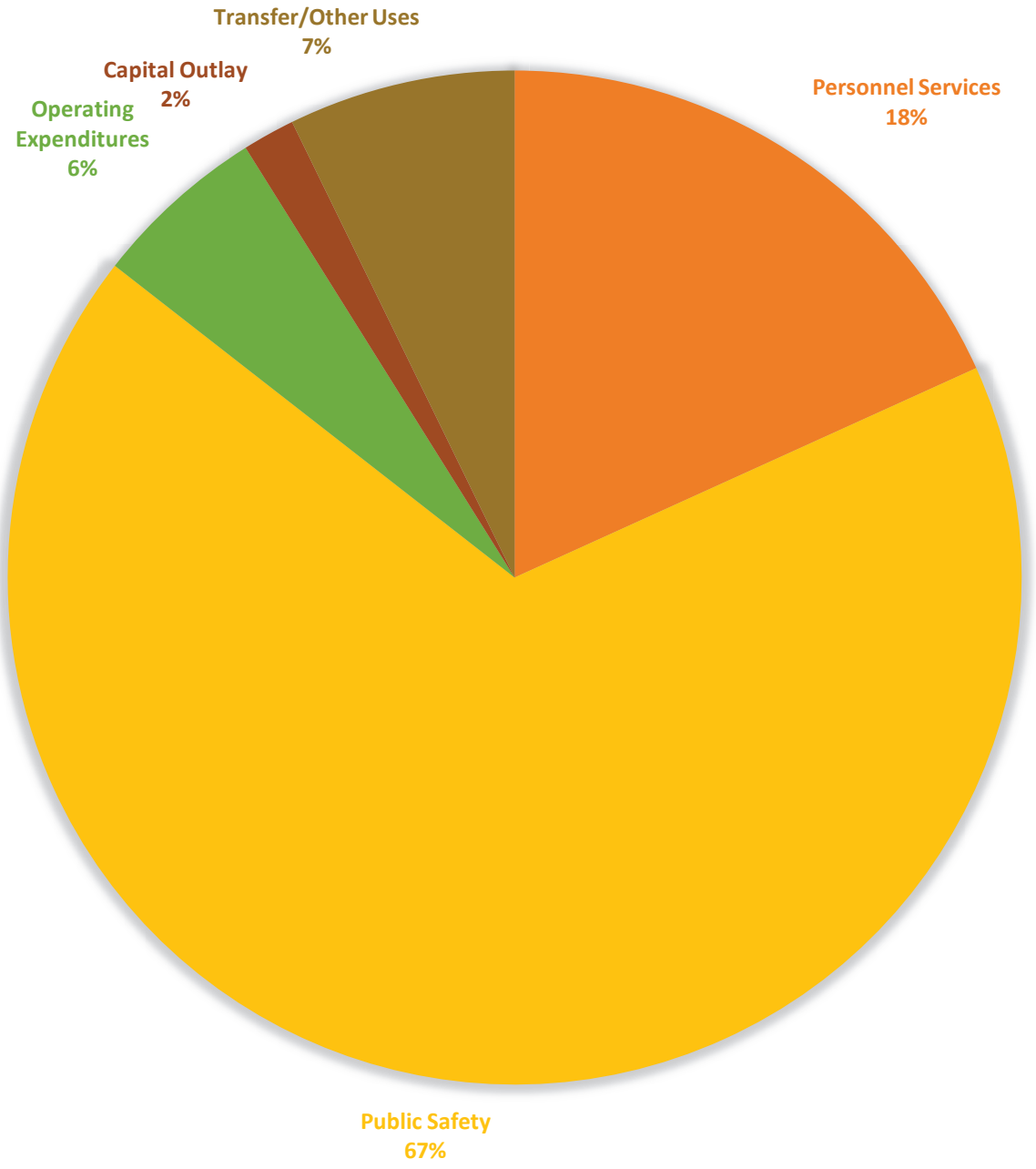
FY 2018 ESTIMATED ACTUAL		
Fund Balance as of 10/01/17	$	7,744,546
Estimated Revenue		36,916,284
Estimated Expenditures		41,937,508
Estimated Fund Balance (as of 9/30/18)	**$**	**2,723,322**

FY 2019 BUDGET SUMMARY		
Revenue		
Ad Valorem	$	20,108,800
Intergovernmental Revenue		3,296,100
Charges for Services		4,824,800
Franchise Taxes		2,889,100
Utility Taxes		2,380,000
Other Taxes		1,200,000
Local Business Tax Receipts		610,400
Miscellaneous Revenue		254,000
Fines & Forfeitures		235,000
Aids & Donations		37,000
Permits/Licenses/Inspections		79,100
Pension State Revenue		567,000
Appropriation from fund balance		2,621,450
Transfers In		1,067,300
Total Revenues	**$**	**40,170,050**
Expenditures		
Personnel Services	$	7,319,720
Broward Sheriff's Office		26,125,600
Other Operating Expenditure		3,148,170
Capital Outlay		670,700
Transfers/Other Uses		2,905,860
Total Expenditures	**$**	**40,170,050**

GENERAL FUND
FY 2019 ADOPTED REVENUES



GENERAL FUND
FY 2019 ADOPTED EXPENDITURES



General Fund Revenues

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Ad Valorem	$ 14,447,724	$ 16,323,972	$ 19,384,000	$ 20,108,800	$ 724,800	4%
Franchise Taxes	2,719,963	2,713,454	2,801,900	2,889,100	87,200	3%
Utility Taxes	-	2,378,115	2,381,000	2,380,000	(1,000)	0%
Sales & Use Taxes	1,069,254	980,597	1,200,000	1,200,000	-	0%
Intergovernmental Revenue	4,257,028	3,327,593	5,919,635	3,296,100	(2,623,535)	-44%
Charges for Services	4,613,979	4,816,083	4,807,800	4,824,800	17,000	0%
Fines & Forfeitures	549,718	250,759	235,000	235,000	-	0%
Permits/Licenses/Inspections	56,435	52,886	34,000	79,100	45,100	133%
Miscellaneous Revenue	256,818	359,457	244,000	254,000	10,000	4%
Aids & Donations	33,389	39,850	37,000	37,000	-	0%
Local Business Tax Receipts	475,610	487,291	520,000	610,400	90,400	17%
Pension State Revenue	-	195,815	567,000	567,000	-	0%
Appropriation from fund balance	-	-	4,488,635	2,621,450	(1,867,185)	-42%
Transfers In	1,186,735	1,150,275	1,267,326	1,067,300	(200,026)	-16%
Total Revenues	**$ 29,666,653**	**$ 33,076,147**	**$ 43,887,296**	**$ 40,170,050**	**$ (3,717,246)**	**-8%**

General Fund Expenditures

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Personnel Services	$ 5,653,533	$ 6,449,317	$ 6,985,931	$ 7,319,720	$ 333,789	5%
Broward Sheriff's Office	20,519,218	22,523,707	23,989,200	26,125,600	2,136,400	9%
Operating Expenditures	2,239,794	2,692,819	7,561,362	3,148,170	(4,413,192)	-58%
Capital Outlay	378,297	803,150	483,584	670,700	187,116	39%
Transfers/Other Uses	2,253,701	2,494,576	4,867,219	2,905,860	(1,961,359)	-40%
Total Expenditures	**$ 31,044,543**	**$ 34,963,569**	**$ 43,887,296**	**$ 40,170,050**	**$ (3,717,246)**	**-8%**

General Fund Revenues

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change
Ad Valorem Taxes	$ 14,421,975	$ 16,315,865	$ 19,354,000	$ 20,078,800	$ (724,800)
Ad Valorem Taxes-Delinquent	13,410	1,718	10,000	10,000	-
Ad Valorem Taxes-Interest & Penalty	12,339	6,389	20,000	20,000	-
Ad Valorem Tax Revenue	**$ 14,447,724**	**$ 16,323,972**	**$ 19,384,000**	**$ 20,108,800**	**$ 724,800**
Franchise Fee-Electricity	$ 1,809,441	$ 1,835,783	$ 1,900,000	$ 1,950,000	$ (50,000)
Franchise Fee-T Mobile	62,925	65,146	67,000	67,000	-
Franchise Fee-Spectrasite	48,590	46,279	52,100	52,100	-
Franchise Fee-Nextel	89,022	75,997	54,000	62,000	(8,000)
Franchise Fee-crown castle	70,344	125,621	131,300	135,000	(3,700)
franchise fee-Solid Waste	504,584	481,372	510,000	535,500	(25,500)
Franchise Fee-Recycling	46,946	45,615	50,000	50,000	-
Franchise Fee-Towing	37,547	37,641	37,500	37,500	-
Franchise Tax Revenue	**$ 2,719,963**	**$ 2,713,454**	**$ 2,801,900**	**$ 2,889,100**	**$ 87,200**
Utility Service Tax - Electricity	$ 2,309,788	$ 2,347,789	$ 2,350,000	$ 2,350,000	-
Utility Service Tax - Other	27,330	30,326	31,000	30,000	(1,000)
Utility Tax Revenue	**$ 2,337,119**	**$ 2,378,115**	**$ 2,381,000**	**$ 2,380,000**	**$ (1,000)**
Premium Tax State - Fire	$ -	$ 195,815	$ 305,000	$ 305,000	$ 195,815
Premium Tax State - Police	-	-	262,000	262,000	-
Pension State Revenue	**$ -**	**$ 195,815**	**$ 567,000**	**$ 567,000**	**$ -**
CDBG Program	$ 84,781	$ 32,950	$ 76,035	$ 65,000	11,035
FEDERAL GRANT-FEMA	817,892	-	2,712,500	-	2,712,500
STATE GRANT - FDACS	-	-	-	100,000	(100,000)
State Revenue Sharing	1,063,575	856,708	800,000	800,000	-
Beverage Tax Licenses	7,904	8,908	8,200	8,200	-
Sales Tax	2,172,698	2,203,865	2,200,000	2,200,000	-
Fuel Refund Tax	6,443	8,299	6,500	6,500	-
Street Light Maintenance	57,265	69,324	71,400	71,400	-
EMS Transport Program	-	78,233	-	-	-
Community Foundation of Broward Gı	-	14,200	-	-	-
Occupational LIcense	33,657	32,311	35,000	35,000	-
Recycling & Salvage	8,523	22,795	10,000	10,000	-
Intergovernmental Revenue	**$ 4,254,242**	**$ 3,327,593**	**$ 5,919,635**	**$ 3,296,100**	**$ (2,623,535)**
Passport Processing Fee	$ 114,221	$ 149,651	$ 120,000	$ 125,000	(5,000)
School Resource Officer	231,260	231,260	231,200	231,200	-
Fire Inspections	165,182	157,997	170,000	170,000	-
Facility Lease	356,520	356,520	356,600	356,600	-
Fire Assessment Fee	2,693,325	2,698,938	2,800,000	2,800,000	-
EMS Transport	448,652	578,492	500,000	500,000	-
Training Certification	2,645	3,450	3,000	3,000	-
Camps & Enrichment Programs	220,870	249,494	240,000	240,000	-
Aquatic Programs	95,678	120,158	100,000	110,000	(10,000)
In House Recreation Programs	85,612	85,080	85,000	85,000	-

General Fund Revenues (continued)

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change
Fitness Room Memberships	$ 48,400	$ 43,958	$ 50,000	$ 50,000	$ -
Contractual Programs	46,205	51,389	50,000	50,000	-
Non-Taxable Annual/Special Event Fee	19,148	21,069	20,000	22,000	2,000
Taxable Annual/Special Event Fee	5,598	8,067	6,000	6,000	-
Taxable Rental	27,281	20,338	25,000	25,000	-
Non-Taxable Rental	1,112	573	1,000	1,000	-
Lien Inquiries	49,700	39,650	50,000	50,000	-
Services Revenues	**$ 4,612,490**	**$ 4,816,083**	**$ 4,807,800**	**$ 4,824,800**	**$ 17,000**
Structural Permit Fee	$ 4,093	$ 2,658	$ 4,000	$ 4,000	$ -
Technology Permit Fee	4,794	5,150	-	-	-
Building Permit Fees - New Constructic	-	-	-	42,100	42,100
Land Development Fees	47,548	45,079	30,000	33,000	3,000
Permits/Licenses/Insp. Revenues	**$ 56,435**	**$ 52,886**	**$ 34,000**	**$ 79,100**	**$ 45,100**
Judgements & Fines - County	$ 165,089	$ 122,896	$ 150,000	$ 150,000	$ -
Fines & Forfeitures Local	384,629	127,863	85,000	85,000	-
Fines & Forfeitures Revenues	**$ 549,718**	**$ 250,759**	**$ 235,000**	**$ 235,000**	**$ -**
Local Business Tax Receipts	$ 475,610	$ 487,291	$ 520,000	$ 610,400	$ 90,400
Local Business Tax Receipts Revenues	**$ 475,610**	**$ 487,291**	**$ 520,000**	**$ 610,400**	**$ 90,400**
Communication Service Tax	$ 1,069,254	$ 980,597	$ 1,200,000	$ 1,200,000	$ -
Other Taxes	**$ 1,069,254**	**$ 980,597**	**$ 1,200,000**	**$ 1,200,000**	**$ -**
Other Miscellaneous Revenue	$ 8,673	$ 30,288	$ 20,000	$ 20,000	$ -
Interest Income	108,313	144,118	100,000	100,000	-
Sale of Fixed Assets	-	57,631	1,000	1,000	-
Refund Prior Year Expense	-	496	5,000	5,000	-
Vending Machine Commission	535	584	1,000	1,000	-
BMS Revenue	17,000	17,000	17,000	17,000	-
Insurance Reimbursement	52,718	48,424	35,000	45,000	10,000
Abandoned Property Fees	19,580	10,916	15,000	15,000	-
Waste Management Admin Fee	50,000	50,000	50,000	50,000	-
Miscellaneous Revenue	**$ 256,818**	**$ 359,457**	**$ 244,000**	**$ 254,000**	**$ 10,000**
Donations	$ 29,100	$ 25,650	$ 37,000	$ 37,000	$ -
Aids & Donations	**$ 29,100**	**$ 25,650**	**$ 37,000**	**$ 37,000**	**$ -**
Transfer In - Building	$ 199,255	$ 85,195	$ -	$ -	$ -
Transfer In - Parking Lot	37,000	37,000	37,000	37,000	-
Transfer In - Stormwater	26,000	28,080	30,326	30,300	(26)
Transfer In - Water & Sewer	924,480	1,000,000	1,200,000	1,000,000	(200,000)
Transfers In	**$ 1,186,735**	**$ 1,150,275**	**$ 1,267,326**	**$ 1,067,300**	**$ (200,026)**
Appropriation from Fund Balance	$ -	$ -	$ 4,488,635	$ 2,621,450	$ (1,867,185)
Total Revenues	**$ 31,995,207**	**$ 33,061,947**	**$ 43,887,296**	**$ 40,170,050**	**$ (3,717,246)**

General Fund Expenditures

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change
Salaries - Regular	$ 3,525,619	$ 3,914,822	$ 4,177,677	$ 4,355,610	$ 177,933
Overtime	11,518	65,669	19,729	16,050	(3,679)
Benefits	2,092,286	2,443,566	2,761,892	2,920,980	159,088
Special Pay	24,111	25,261	26,633	27,080	447
Personnel Services	**$ 5,653,533**	**$ 6,449,317**	**$ 6,985,931**	**$ 7,319,720**	**$ 333,789**
Board Expense	$ 8,361	$ 12,882	$ 17,200	$ 17,750	$ 550
Books & Publications	1,806	1,147	2,000	1,750	(250)
Broward Sheriff's Office	20,519,218	22,523,707	23,989,200	26,125,600	2,136,400
Chemicals	35,821	22,797	53,390	55,000	1,610
Code E/V Assistance	-	-	25,000	10,000	(15,000)
Donations	51,151	94,830	55,527	54,500	(1,027)
Dues & Memberships	5,898	5,111	9,353	9,350	(3)
Education & Registration	7,999	7,020	12,514	14,300	1,786
Electricity	226,025	229,234	279,715	282,720	3,005
Advertising	34,814	29,752	37,500	20,500	(17,000)
Annual Events	46,078	72,784	85,500	99,600	14,100
Gas & Oil	38,562	52,518	70,168	65,200	(4,968)
Hurricane Expense	-	211,253	4,285,807	-	(4,285,807)
Insurance	129,275	135,613	160,000	158,130	(1,870)
Landscaping	73,478	111,187	127,000	122,000	(5,000)
Maintenance - Communicatiosn	-	969	1,000	1,000	-
Maintenance - Contracts	106,149	128,768	150,130	164,550	14,420
Maintenance - Electrical Sysstems	32,157	34,450	40,000	37,000	(3,000)
Maintenance - Wetlands	15	1,600	7,000	12,000	5,000
Postage	30,384	24,154	39,500	39,500	-
Printing	5,271	4,582	9,677	11,200	1,523
Professional Services	792,447	880,076	1,185,059	1,070,120	(114,939)
Program Expense - Foreclosed Property	13,335	11,030	13,000	13,000	-
Public Relations	52,290	50,911	91,056	66,800	(24,256)
Rental Equipment	2,625	2,488	10,000	5,000	(5,000)

General Fund Expenditures (continued)

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change
Repairs & Equipment	$ 28,942	$ 19,915	$ 30,400	$ 28,000	$ (2,400)
Repairs & Maintenance	638	695	596	600	4
Repairs Vehicle	9,305	9,391	19,114	12,000	(7,114)
Repairs-Accidents & Vandalism	11,537	12,399	38,269	45,000	6,731
Repairs-Building & Property	34,201	72,199	38,000	28,000	(10,000)
Safety Equipment	3,690	2,387	6,350	5,900	(450)
Sanitation	-	-	14,300	2,500	(11,800)
School Assistance	25,000	12,669	50,000	50,000	-
Supplies	234,665	262,138	318,593	314,960	(3,633)
Telecommunications	45,841	46,538	51,895	49,260	(2,635)
Training & Education	27,639	20,857	35,144	65,550	30,406
Travel & Per Diem	14,432	13,898	32,000	57,800	25,800
Uniforms	13,036	12,813	18,270	17,730	(540)
Waste - Oil & Tires	552	495	1,000	1,000	-
Water & Sewer	49,883	53,937	55,400	63,900	8,500
Grant	4,289	14,200	-	-	-
Grants - CDBG	25,449	10,131	56,035	45,000	(11,035)
Grants - CDBG Senior Transportation	15,000	12,723	18,900	20,000	1,100
Grants - CERT	6,043	4,476	10,000	10,000	-
Operating Expenditures	**$ 22,763,302**	**$ 25,230,725**	**$ 31,550,562**	**$ 29,273,770**	**$ (2,276,792)**
Building Improvements	$ 39,547	$ 63,697	$ 56,000	$ 79,000	$ 23,000
Improvements	-	-	-	90,000	90,000
Improvements - Parks	-	-	5,781	-	(5,781)
Equipment & Machinery	-	28,261	15,721	35,000	19,279
Equipment & Machinery	72,437	226,050	255,509	215,300	(40,209)
Equipment & Machinery - Computers	33,123	91,506	58,060	13,400	(44,660)
Equipment & Machinery - Truck	-	157,222	32,958	-	(32,958)
Equipment & Machinery - Vehicles	233,189	236,415	59,556	235,000	175,444
Capital Outlay	-	-	-	3,000	3,000
Capital Outlay	**$ 378,297**	**$ 803,150**	**$ 483,584**	**$ 670,700**	**$ 187,116**
Transfer out	$ 2,253,701	$ 2,494,576	$ 4,856,372	$ 2,505,860	$ (2,350,512)
Contingency	-	-	10,847	400,000	389,153
Transfers/Other Uses	**$ 2,253,701**	**$ 2,494,576**	**$ 4,867,219**	**$ 2,905,860**	**$ (1,961,359)**
Total Expenditures	**$ 31,048,832**	**$ 34,977,769**	**$ 43,887,296**	**$ 40,170,050**	**$ (3,717,246)**

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OFFICE OF THE CITY COMMISSION

Description:

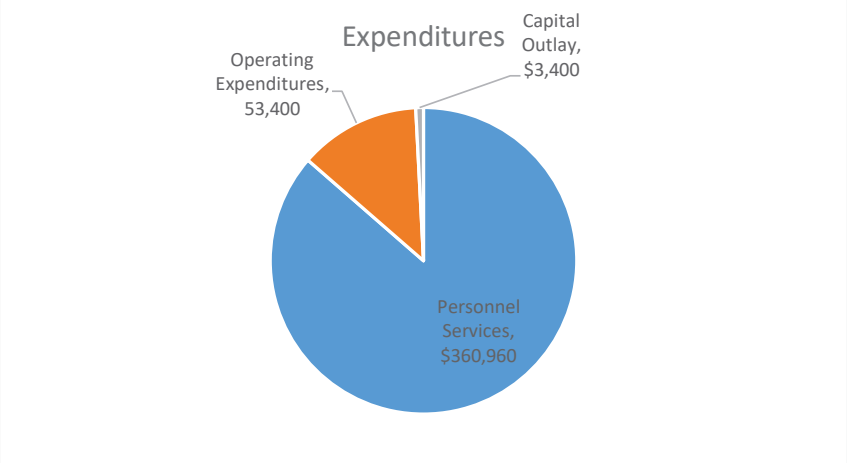
The City of Cooper City is governed by a Mayor/City Commission/City Manager form of government, which combines the political leadership of elected officials with the managerial experience of an appointed administrator. The Mayor is elected at large and is the presiding officer at Commission Meetings and Workshops. The City Commission is made up of the Mayor and four (4) district Commissioners.

The City Commission provides leadership and sets policies for the City, sets the general direction of the government and possesses all powers provided for general law by the City Charter. The City Commission sets service levels, approves the budget, adopts ordinances, and oversees the City's Advisory Boards. The City Commission also develops the City's mission statement, policies, strategic plan, and annual goals and objectives. In addition, the City Commission authorizes the execution of all City contracts, except as set forth by ordinance. The Mayor and City Commission serve as the legislative and policy-making body of the municipal government.



City Commission

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Salaries - Regular	$ 128,686	$ 129,531	$ 125,418	$ 129,900	$ 4,482	4%
Overtime	-	1,905	-	2,030	2,030	0%
Benefits	213,794	210,854	236,415	220,630	(15,785)	-7%
Special Pay	8,400	8,400	8,400	8,400	-	0%
Personnel Services	**$ 350,879**	**$ 350,689**	**$ 370,233**	**$ 360,960**	**$ (9,273)**	**-3%**
Advertising	$ -	$ -	$ 500	$ 500	$ -	0%
Repairs & Maintenance	638	695	596	600	4	1%
Supplies	1,758	4,317	1,100	2,500	1,400	127%
Training & Education	22,295	18,348	27,300	29,300	2,000	7%
Travel & Per Diem	6,024	4,631	17,000	18,000	1,000	6%
Uniforms	98	227	625	2,500	1,875	300%
Operating Expenditures	**30,813**	**28,219**	**47,121**	**53,400**	**6,279**	**13%**
Equipment & Machinery - Computers	$ -	$ -	$ 1,125	$ 3,400	$ 2,275	202%
Capital Outlay	**$ -**	**$ -**	**$ 1,125**	**$ 3,400**	**$ 2,275**	**100%**
City Commission Total	**$ 381,692**	**$ 378,908**	**$ 418,479**	**$ 417,760**	**$ (719)**	**0%**



ADMINISTRATION

Description:

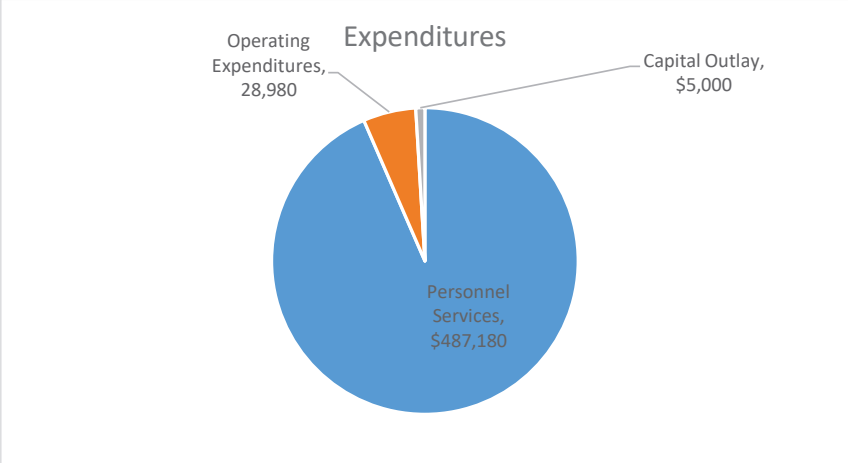
The Administration department of the City is responsible for the efficient operations of all departments and the effective implementation of policy directives collectively from the Commission. In addition to carrying out policy directives, the Administration department ensures the financial stability of the City, assesses major issues facing the City, focuses on organizational improvements and recommends the execution of contractual agreements. The City Manager, head administrator, attends Commission meetings and workshops to present legislation for the City Commission's consideration.

The Administration department enforces all City laws and Ordinances, appoints and removes all subordinate officers and employees and manages all departments created by the Commission. The City Manager adopts administrative policies, submits an annual budget, advises the City Commission on the financial condition of the City and performs other duties as required by established Ordinances and Resolutions. The City Manager is appointed by the Mayor and Commissioners and serves at their discretion.



Administration

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Salaries - Regular	$ 296,010	$ 307,669	$ 314,179	$ 326,700	$ 12,521	4%
Overtime	-	4,113	-	840	840	100%
Benefits	131,344	142,500	156,328	151,600	(4,728)	-3%
Special Pay	8,040	8,040	8,040	8,040	-	0%
Personnel Services	**$ 435,394**	**$ 462,322**	**$ 478,547**	**$ 487,180**	**$ 8,633**	**2%**
Books & Publications	$ -	$ -	$ 50	$ 50	$ -	0%
Maintenance - Contracts	638	695	595	600	5	1%
Postage	-	9,200	12,000	12,000	-	0%
Professional Services	62	8	50	80	30	60%
Public Relations	-	4,309	6,800	6,800	-	0%
Supplies	1,194	1,073	700	700	-	0%
Telecommunications	2,615	2,530	2,500	2,500	-	0%
Training & Education	2,045	2,250	2,844	3,250	406	14%
Travel & Per Diem	506	886	1,500	2,000	500	33%
Uniforms	-	155	1,250	1,000	(250)	-20%
Operating Expenditures	**7,060**	**21,105**	**28,289**	**28,980**	**691**	**2%**
Equipment & Machinery	$ 2,206	$ 8,170	$ -	$ 5,000	$ 5,000	100%
Equipment & Machinery - Computers	3,038	-	-	-	-	0%
Capital Outlay	**$ 5,244**	**$ 8,170**	**$ -**	**$ 5,000**	**$ 5,000**	**100%**
Administration Total	**$ 447,698**	**$ 491,598**	**$ 506,836**	**$ 521,160**	**$ 14,324**	**3%**



OFFICE OF THE CITY CLERK

Description:

The Office of the City Clerk is the custodian of the City's records. The Office is also responsible for maintaining all official documents which include contract implementation and records management, conducting City elections, overseeing the City's legal advertisement obligations, writing and preparing meeting agendas for City Commission meetings, participating in all City Commission meetings and workshops, transcribing minutes of City Commission meetings and workshops, processing passports, processing incoming and outgoing mail, and administering oaths to all elected officials. The Office is also responsible for hiring and retaining the best candidates, managing benefits, managing risks and liabilities, delivering training and employee coaching and all other Human Resources responsibilities.

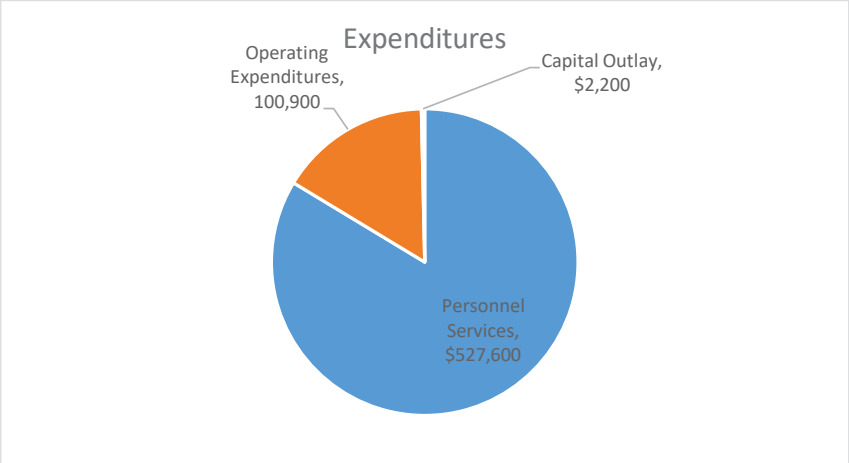
Departmental Budget Priorities:

- Electronic agenda management solution – to create a more efficient and transparent agenda process.
- Negotiate health insurance premiums – work to make minor modifications to the current plan and negotiate to lower the percentage increase.
- Increase training – provide a City-wide diversity training, and "servant leadership" training for any employees who engage regularly with the public.
- Update the City's website – change website providers to increase transparency and user-friendliness for residents.
- Research installation of security cameras to provide supplemental safety tools for all City facilities.



City Clerk

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Salaries - Regular	$ 325,609	$ 362,904	$ 339,785	$ 335,360	$ (4,425)	-1%
Overtime	-	4,647	-	540	540	100%
Benefits	166,890	156,649	184,167	190,860	6,693	4%
Special Pay	840	840	840	840	-	0%
Personnel Services	**$ 493,340**	**$ 525,040**	**$ 524,792**	**$ 527,600**	**$ 2,808**	**1%**
Books & Publications	$ 56	$ -	$ 500	$ -	$ (500)	-100%
Dues & Memberships	1,436	1,563	1,500	2,000	500	33%
Advertising	34,814	29,752	37,000	20,000	(17,000)	-46%
Maintenance - Contracts	8,268	7,566	7,191	6,200	(991)	-14%
Printing	258	109	750	200	(550)	-73%
Professional Services	19,315	21,467	14,310	26,500	12,190	85%
Supplies	2,358	3,280	4,500	4,500	-	0%
Telecommunications	3,265	3,578	3,500	3,500	-	0%
Training & Education	3,299	259	5,000	33,000	28,000	560%
Travel & Per Diem	46	931	500	5,000	4,500	900%
Operating Expenditures	**73,115**	**68,505**	**74,751**	**100,900**	**26,149**	**35%**
Equipment & Machinery	-	9,200	-	-	-	0%
Equipment & Machinery - Computers	1,031	11,574	2,209	2,200	(9)	0%
Capital Outlay	**$ 1,031**	**$ 20,774**	**$ 2,209**	**$ 2,200**	**$ (9)**	**0%**
City Clerk Total	**$ 567,486**	**$ 614,319**	**$ 601,752**	**$ 630,700**	**$ 28,948**	**5%**



FINANCE

Description:

The Finance Department is comprised of five (5) divisions: Finance Administration, Accounting and Financial Management, Purchasing, Budget, and Information Technologies. Customer Service funded by the Water and Sewer Fund, is also a division of the Finance Department. These divisions are responsible for managing the City's resources in an effective and efficient manner. Other responsibilities include budget preparation, payroll, accounts payable, accounts receivable collections, purchasing, cash management, fixed assets, accounting and reporting and other functions relating to the City's finances.

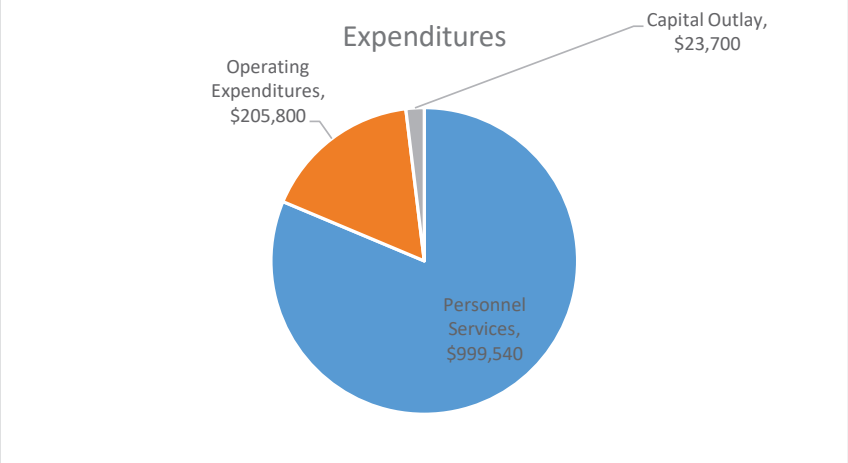
Departmental Budget Priorities:

- Review and initiate process improvements that will increase efficiencies and provide value added services.
- Implement updated Government Accounting Standards Board (GASB) pronouncements.
- Ensure continued financial sustainability with increased internal controls.



Finance

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Salaries - Regular	$ 566,924	$ 638,739	$ 757,179	$ 703,940	$ (53,239)	-7%
Overtime	-	3,675	1,400	1,500	100	100%
Benefits	249,742	251,581	298,940	292,070	(6,870)	-2%
Special Pay	840	840	1,583	2,030	447	28%
Personnel Services	**$ 817,506**	**$ 894,835**	**$ 1,059,102**	**$ 999,540**	**$ (59,562)**	**-6%**
Books & Publications	$ 199	$ 252	$ 500	$ 500	$ -	0%
Dues & Memberships	939	959	3,423	2,800	(623)	-18%
Educations & Registration	745	530	3,274	4,800	1,526	47%
Maintenance - Contracts	48,170	47,570	67,564	63,500	(4,064)	-6%
Printing	1,389	1,638	1,427	3,500	2,073	145%
Professional Services	54,406	34,693	89,543	90,600	1,057	1%
Supplies	11,961	8,239	9,572	15,000	5,428	57%
Telecommunications	7,230	6,747	6,143	5,700	(443)	-7%
Travel & Per Diem	3,386	2,015	4,820	19,400	14,580	302%
Operating Expenditures	**$ 128,425**	**$ 102,644**	**$ 186,266**	**$ 205,800**	**$ 19,534**	**10%**
Equipment & Machinery	$ -	$ 19,061	$ 15,721	$ 20,000	$ 4,279	27%
Equipment & Machinery	-	-	12,635	2,500	(10,135)	-80%
Equipment & Machinery - Computers	21,648	77,592	29,456	1,200	(28,256)	-96%
Capital Outlay	**$ 21,648**	**$ 96,653**	**$ 57,812**	**$ 23,700**	**$ (34,112)**	**-59%**
Finance Total	**$ 967,579**	**$ 1,094,132**	**$ 1,303,179**	**$ 1,229,040**	**$ (74,139)**	**-6%**



LEGAL

Description:

The City Attorney is the legal officer of the City, appointed by the City Commission to serve as the chief legal advisor to the Mayor and City Commission, the City Manager, and all City departments. The City Attorney assures that the City is represented in all legal proceedings and performs any other duties prescribed by the charter, by ordinance, or by City Commission direction.

The City Attorney represents the City in legal undertakings, including labor law, defense of civil rights claims, code enforcement, municipal prosecutions, drafting of all ordinances and resolutions, and advising City officials and staff.



Legal

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Printing	$ 1,779	$ 1,730	$ 3,000	$ 3,000	$ -	0%
Professional Services	238,399	284,808	359,500	271,000	(88,500)	-25%
Operating Expenditures	**$ 240,178**	**$ 286,539**	**$ 362,500**	**$ 274,000**	**$ (88,500)**	**-24%**
Legal Total	**$ 240,178**	**$ 286,539**	**$ 362,500**	**$ 274,000**	**$ (88,500)**	**-24%**

BOARDS & COMMITTEES

Description:

The advisory boards and committees are bodies that provide non-binding strategic advice to the Commission. Advisory board members are appointed by the City Commission. The advisory boards in the City of Cooper City are comprised of the following boards:

- Public Safety Advisory Board
- Business Advisory Board
- Education Advisory Board
- General Employees' Pension Plan
- Manager's Pension Plan
- Green Advisory Board
- Planning and Zoning Board
- Recreation Advisory Board
- Charter Review Board



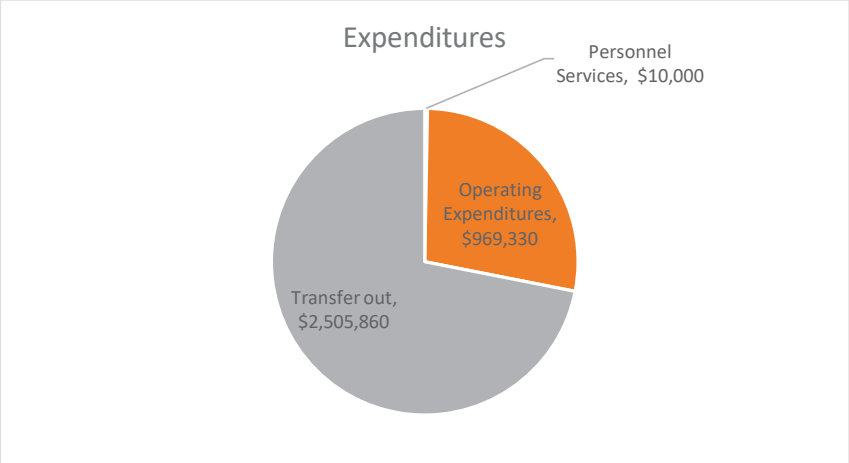
Boards & Committees

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Board Expense	$ 8,361	$ 12,882	$ 17,200	$ 17,750	$ 550	3%
Operating Expenditures	**$ 8,361**	**$ 12,882**	**$ 17,200**	**$ 17,750**	**$ 550**	**3%**
Boards & Committees Total	**$ 8,361**	**$ 12,882**	**$ 17,200**	**$ 17,750**	**$ 550**	**3%**

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Non-departmental

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Benefits	$ 250,655	$ 250,000	$ 10,000	$ 10,000	$ -	0%
Personnel Services	**$ 250,655**	**$ 250,000**	**$ 10,000**	**$ 10,000**	**$ -**	**0%**
Code E/V Assistance	$ -	$ -	$ 25,000	$ 10,000	$ (15,000)	-60%
Contingency	-	-	10,847	400,000	389,153	3588%
Donations	51,151	94,830	50,527	49,500	(1,027)	-2%
Electricity	18,627	19,995	20,000	20,000	-	0%
Improvements	-	-	-	90,000	90,000	0%
Insurance	106,370	111,905	133,000	129,630	(3,370)	-3%
Maintenance - Contracts	7,886	18,995	700	700	-	0%
Postage	25,549	12,442	20,000	20,000	-	0%
Professional Services	100,763	7,869	152,600	113,500	(39,100)	-26%
Public Relations	52,290	46,602	84,256	60,000	(24,256)	-29%
School Assistance	25,000	12,669	50,000	50,000	-	0%
Supplies	2,551	2,235	2,700	-	(2,700)	-100%
Telecommunications	11,612	12,081	15,000	15,000	-	0%
Water & Sewer	7,890	7,465	11,000	11,000	-	0%
Operating Expenditures	**$ 409,690**	**$ 347,089**	**$ 575,630**	**$ 969,330**	**$ 393,700**	**68%**
Equipment & Machinery	$ 37,053	$ 17,678	$ -	$ -	$ -	0%
Equipment & Machinery - Vehicles	-	-	17,556	-	(17,556)	-100%
Capital Outlay	**$ 37,053**	**$ 17,678**	**$ 17,556**	**$ -**	**$ (17,556)**	**-100%**
Transfer out	$ 2,253,701	$ 2,494,576	$ 4,856,372	$ 2,505,860	$ (2,350,512)	-48%
Non-departmental Total	**$ 2,914,046**	**$ 3,091,665**	**$ 5,442,002**	**$ 3,485,190**	**$ (1,956,812)**	**-36%**



GROWTH MANAGEMENT

Description:

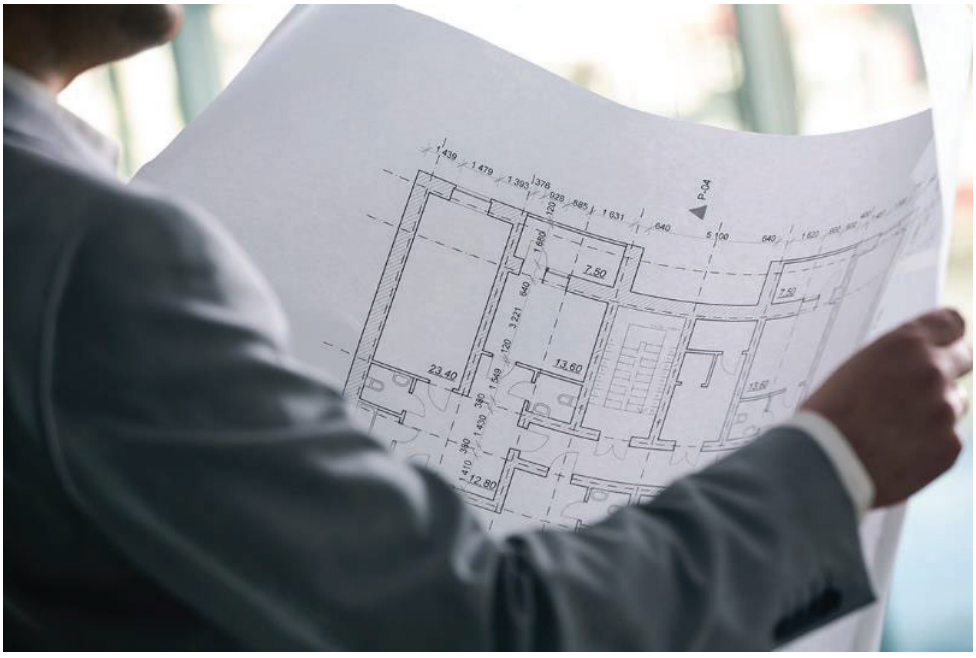
The Growth Management Department is responsible for zoning approvals for all building permits including new homes and businesses, additions and alterations. The Department staff reviews all permits and is available during business house to answer zoning questions, i.e. zoning requirements for pools, screen enclosures, fences, patios, driveways, etc.

Growth Management is also responsible for the Comprehensive Plan, including the Future Land Use, Transportation, Infrastructure and Recreation Elements, among others. The Department also maintains statistics on population and housing units for the Comprehensive Plan, as well as provides status reports for adequate public facilities for all new developments in Cooper City.

The Growth Management Department reviews all new developments as proposed by landowners and/or developers. As staff to the Development Review Committee, the Planning & Zoning Board, and the City Commission, the Department guides the development review process of the City in accordance with the Land Development Regulations of Cooper City and its approved Comprehensive Plan.

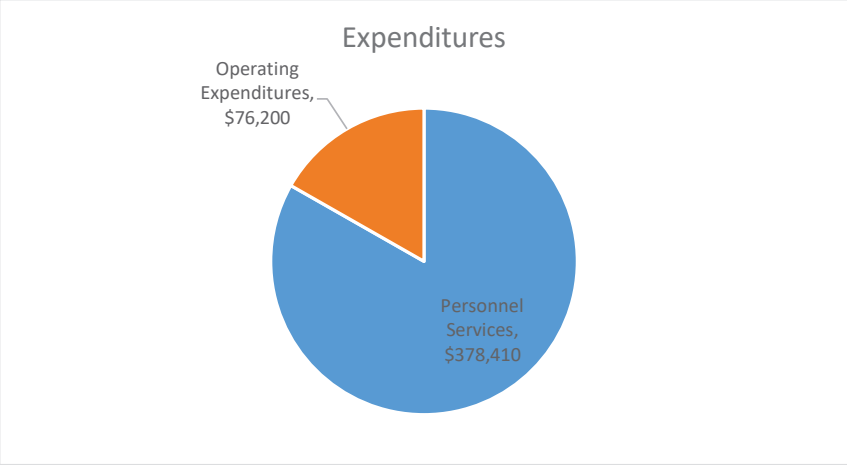
Departmental Budget Priorities:

- Adjust Dues and Memberships, Travel and Per Diem, and Education and Registration for “cost of living” increases.
- Maintain the Housing Assistance Program through the CDBG Program which uses federal grant dollars.
- Maintain its current spending level on Professional Services expenses for studies and appraisal where necessary.



Growth Management

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Salaries - Regular	$ 188,482	$ 192,966	$ 208,354	$ 204,550	$ (3,804)	-2%
Overtime	483	1,809	1,500	1,520	20	1%
Benefits	150,584	150,417	170,935	171,500	565	0%
Special Pay	840	840	840	840	-	0%
Personnel Services	**$ 340,389**	**$ 346,032**	**$ 381,629**	**$ 378,410**	**$ (3,219)**	**-1%**
Books & Publications	$ 845	$ -	$ 100	$ 100	$ -	0%
Grants - CDBG	25,449	10,131	56,035	45,000	(11,035)	-20%
Dues & Memberships	1,099	744	1,320	1,500	180	14%
Educations & Registration	375	485	880	1,000	120	14%
Maintenance - Contracts	1,498	1,427	1,500	1,500	-	0%
Printing	779	654	3,500	3,500	-	0%
Professional Services	10,436	22,396	18,240	18,240	-	0%
Supplies	1,155	3,040	1,460	1,460	-	0%
Telecommunications	3,265	3,158	2,600	2,600	-	0%
Travel & Per Diem	612	433	1,100	1,300	200	18%
Operating Expenditures	**$ 45,513**	**$ 42,469**	**$ 86,735**	**$ 76,200**	**$ (10,535)**	**-12%**
Equipment & Machinery - Computers	-	1,150	-	-	-	0%
Capital Outlay	**$ -**	**$ 1,150**	**$ -**	**$ -**	**$ -**	**0%**
Growth Management Total	**$ 385,902**	**$ 389,651**	**$ 468,364**	**$ 454,610**	**$ (13,754)**	**-3%**



PUBLIC WORKS

Description:

The Public Works Department is responsible for the asset development, maintenance and management of the City's physical assets. The department is responsible for managing and maintaining all City assets, with the exception of information systems and the water and sewer and stormwater infrastructure. These assets include all City-owned properties, buildings, parks, roadways, vehicles, pedestrian ways, medians, recreational trails, drainage systems, street lights and traffic signs. The department performs its services using a mix of in-house and contractual work forces. By continually reviewing, updating, and revising outsourced work scope, the department is able to ensure the best value for the City. The department contains the following Divisions: Administration, Property Maintenance, Streets Maintenance, Park Maintenance, and Fleet Services. While each division has a defined role and is responsible for certain assets, the department works together to efficiently manage the assets of the City within the fiscal constraints set by the budget.

The department includes the Capital Projects Coordinator who oversees the implementation and execution of all capital improvement projects in the City.

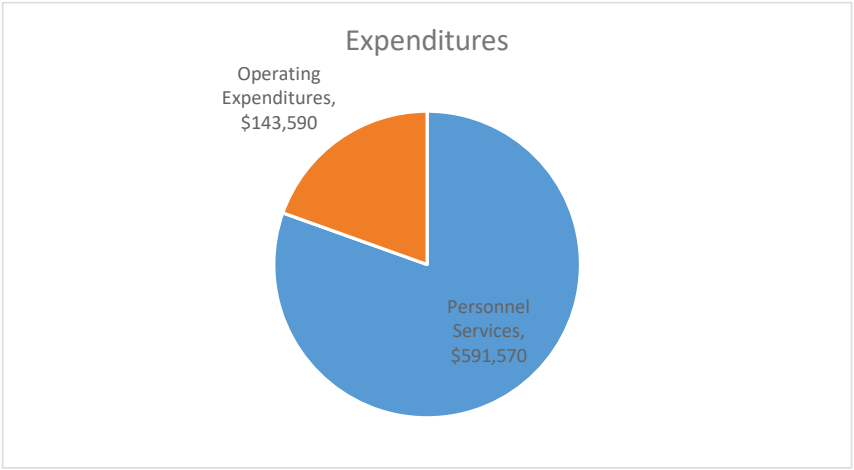
Departmental Budget Priorities:

- Continue to provide high level of service in daily operations and high percentage of project completion in the capital program.
- Budget includes staff and equipment for the opening of Flamingo West Park and the purchase of a new bucket truck.
- Capital Projects will include the installation of permanent standby generators in the Community Center and Pool & Tennis Center as well as installation of impact windows and doors.
- Finalize construction documents for the new Public Works Administration building.



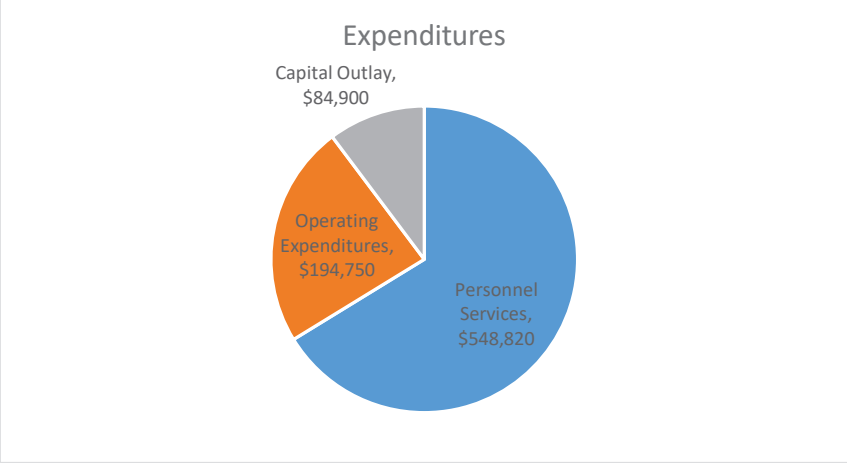
Public Works Administration

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Salaries - Regular	$ 286,678	$ 388,342	$ 390,672	$ 417,480	$ 26,808	7%
Overtime	396	3,102	750	780	30	4%
Benefits	124,778	151,515	163,692	170,790	7,098	4%
Special Pay	1,583	2,520	2,520	2,520	-	0%
Personnel Services	**$ 413,436**	**$ 545,478**	**$ 557,634**	**$ 591,570**	**$ 33,936**	**6%**
Books & Publications	$ 56	$ 40	$ 50	$ 300	$ 250	500%
Dues & Memberships	869	785	1,600	1,600	-	0%
Educations & Registration	3,899	2,901	1,200	1,200	-	0%
Electricity	7,800	8,110	9,095	9,100	5	0%
Annual Events	1,424	2,002	1,600	1,600	-	0%
Maintenance - Communicatiosn	-	969	1,000	1,000	-	0%
Maintenance - Contracts	7,782	13,138	12,480	13,850	1,370	11%
Printing	671	450	1,000	1,000	-	0%
Professional Services	82,332	52,329	109,303	86,200	(23,103)	-21%
Safety Equipment	400	50	300	500	200	67%
Supplies	17,577	7,270	10,898	10,500	(398)	-4%
Telecommunications	7,049	8,117	9,352	9,360	8	0%
Travel & Per Diem	2,409	3,268	2,500	7,000	4,500	180%
Uniforms	227	-	180	380	200	111%
Operating Expenditures	**$ 132,494**	**$ 99,430**	**$ 160,558**	**$ 143,590**	**$ (16,968)**	**-11%**
Equipment & Machinery	$ 6,828	$ 3,795	$ -	$ -	$ -	0%
Equipment & Machinery - Computers	1,693	-	-	-	-	0%
Equipment & Machinery - Vehicles	17,978	-	-	-	-	0%
Capital Outlay	**$ 26,499**	**$ 3,795**	**$ -**	**$ -**	**$ -**	**0%**
Public Works Administration Total	**$ 572,429**	**$ 648,704**	**$ 718,192**	**$ 735,160**	**$ 16,969**	**2%**



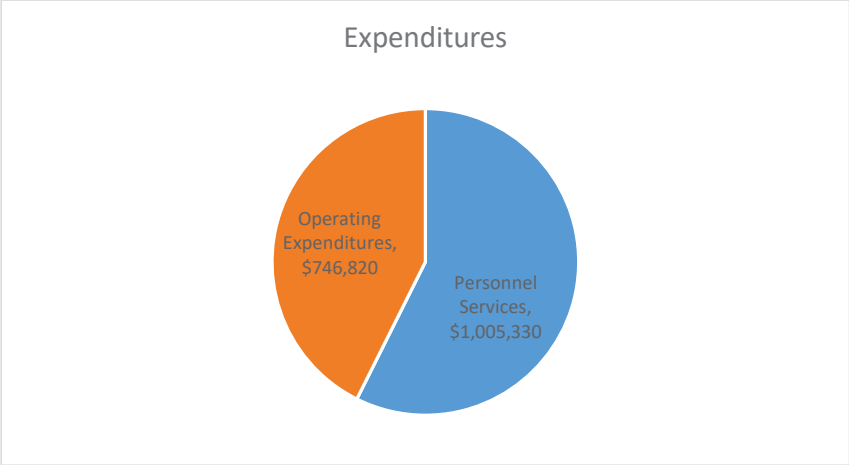
Property Maintenance

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Salaries - Regular	$ 286,898	$ 302,305	$ 323,785	$ 362,370	$ 38,585	12%
Overtime	3,316	12,734	3,704	1,510	(2,194)	-59%
Benefits	138,599	144,322	153,387	183,260	29,873	19%
Special Pay	1,680	1,680	8,400	1,680	(6,720)	-80%
Personnel Services	**$ 430,493**	**$ 461,042**	**$ 489,276**	**$ 548,820**	**$ 59,544**	**12%**
Educations & Registration	$ 387	$ -	$ 800	$ 800	$ -	0%
Maintenance - Contracts	24,159	27,399	35,400	50,000	14,600	41%
Maintenance - Electrical Sysstems	32,157	34,450	40,000	37,000	(3,000)	-8%
Professional Services	1,242	-	2,202	2,600	398	18%
Repairs & Equipment	808	-	1,000	1,000	-	0%
Repairs-Accidents & Vandalism	9,350	7,071	12,244	25,000	12,756	104%
Repairs-Building & Property	-	72,199	38,000	28,000	(10,000)	-26%
Safety Equipment	1,300	852	1,500	2,400	900	60%
Supplies	35,206	44,057	39,500	39,500	-	0%
Travel & Per Diem	-	-	1,050	1,050	-	0%
Uniforms	2,547	3,513	3,500	2,600	(900)	-26%
Water & Sewer	4,504	4,094	4,800	4,800	-	0%
Operating Expenditures	**$ 111,660**	**$ 193,633**	**$ 179,996**	**$ 194,750**	**$ 14,754**	**8%**
Equipment & Machinery	$ -	$ -	$ -	$ 24,500	$ 24,500	0%
Equipment & Machinery - Computers	1,370	-	1,700	2,400	700	41%
Equipment & Machinery - Vehicles	37,098	-	-	-	-	0%
Building Improvements	39,547	63,697	56,000	55,000	(1,000)	-2%
Capital Outlay	-	-	-	3,000	3,000	100%
Capital Outlay	**$ 78,015**	**$ 63,697**	**$ 57,700**	**$ 84,900**	**$ 27,200**	**47%**
Property Maintenance Total	**$ 620,168**	**$ 718,372**	**$ 726,972**	**$ 828,470**	**$ 101,498**	**14%**



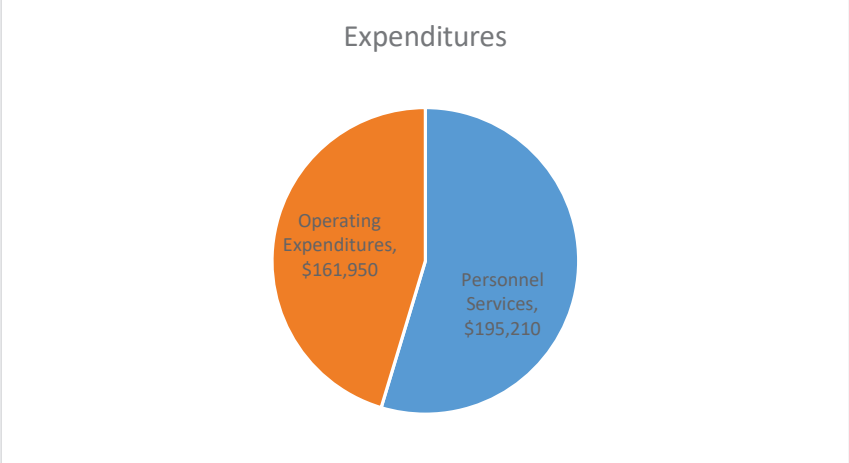
Parks Maintenance

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	Variance FY 2019 vs 2018	% Variance
Salaries - Regular	$ 556,752	$ 601,907	$ 614,166	$ 657,100	$ 42,934	7%
Overtime	2,801	19,486	6,600	1,550	(5,050)	100%
Benefits	278,337	294,160	302,571	345,840	43,269	14%
Special Pay	840	840	840	840	-	0%
Personnel Services	**$ 838,730**	**$ 916,394**	**$ 924,177**	**$ 1,005,330**	**$ 81,153**	**9%**
Chemicals	$ 24,226	$ 12,345	$ 38,313	$ 40,000	$ 1,687	4%
Dues & Memberships	160	160	350	350	-	0%
Educations & Registration	1,583	2,180	4,000	4,000	-	0%
Electricity	127,719	126,564	171,720	171,720	-	0%
Hurricane Expense	-	211,253	4,284,622	-	(4,284,622)	-100%
Improvements - Parks	-	-	5,781	-	(5,781)	-100%
Landscaping	73,478	111,187	127,000	122,000	(5,000)	-4%
Maintenance - Wetlands	15	1,600	7,000	12,000	5,000	71%
Professional Services	43,748	261,834	223,310	242,450	19,140	9%
Rental Equipment	2,625	2,488	10,000	5,000	(5,000)	-50%
Repairs & Equipment	16,325	7,138	15,000	12,000	(3,000)	-20%
Repairs-Accidents & Vandalism	2,187	4,933	21,825	15,000	(6,825)	-31%
Safety Equipment	1,600	1,250	4,250	2,400	(1,850)	-44%
Sanitation	-	-	14,300	2,500	(11,800)	-83%
Supplies	51,333	74,375	79,297	82,500	3,203	4%
Travel & Per Diem	609	18	1,750	1,750	-	0%
Uniforms	7,100	5,460	8,315	7,150	(1,165)	-14%
Water & Sewer	22,355	20,834	20,000	26,000	6,000	30%
Operating Expenditures	**$ 375,065**	**$ 843,620**	**$ 5,036,833**	**$ 746,820**	**$ (4,290,013)**	**-85%**
Equipment & Machinery	19,482	120,464	134,600	100,000	(34,600)	-26%
Equipment & Machinery - Computers	-	-	1,700	1,200	(500)	-29%
Equipment & Machinery - Vehicles	142,719	236,415	42,000	235,000	193,000	460%
Operating Expenditures	**$ 162,201**	**$ 356,879**	**$ 178,300**	**$ 336,200**	**$ 157,900**	**89%**
Parks Total	**$ 1,375,995**	**$ 2,116,893**	**$ 6,139,310**	**$ 2,088,350**	**$ (4,050,960)**	**-66%**



Fleet Services

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	Variance FY 2019 vs 2018	% Variance
Salaries - Regular	$ 106,332	$ 125,890	$ 122,154	$ 131,130	$ 8,976	7%
Overtime	-	2,073	275	280	5	2%
Benefits	51,326	55,713	53,982	62,960	8,978	17%
Special Pay	145	420	840	840	-	0%
Personnel Services	**$ 157,803**	**$ 184,097**	**$ 177,251**	**$ 195,210**	**$ 17,959**	**10%**
Books & Publications	$ 650	$ 855	$ 800	$ 800	$ -	0%
Educations & Registration	189	-	800	800	-	0%
Electricity	8,968	9,299	9,900	9,900	-	0%
Gas & Oil	38,562	52,518	70,168	65,200	(4,968)	-7%
Insurance	500	499	-	1,500	1,500	0%
Maintenance - Contracts	449	449	1,500	1,800	300	20%
Professional Services	1,928	1,636	3,150	3,150	-	0%
Repairs & Equipment	4,554	2,495	2,500	2,500	-	0%
Repairs Vehicle	9,305	9,391	19,114	12,000	(7,114)	-37%
Repairs-Accidents & Vandalism	-	395	4,200	5,000	800	19%
Repairs-Building & Property	9,305	-	-	-	-	0%
Safety Equipment	390	235	300	600	300	100%
Supplies	42,329	47,378	66,118	51,000	(15,118)	-23%
Telecommunications	3,153	2,833	4,000	3,500	(500)	-13%
Travel & Per Diem	-	3	100	100	-	0%
Uniforms	1,671	2,118	2,400	2,100	(300)	-13%
Waste - Oil & Tires	552	495	1,000	1,000	-	0%
Water & Sewer	1,013	968	1,000	1,000	-	0%
Operating Expenditures	**$ 123,520**	**$ 131,567**	**$ 187,051**	**$ 161,950**	**$ (25,101)**	**-13%**
Equipment & Machinery - Computers	-	1,190	1,900	-	(1,900)	-100%
Equipment & Machinery - Vehicles	18,102	-	-	-	-	0%
Operating Expenditures	**$ 18,102**	**$ 1,190**	**$ 1,900**	**$ -**	**$ (1,900)**	**-100%**
Fleet Services Total	**$ 299,425**	**$ 316,853**	**$ 366,202**	**$ 357,160**	**$ (9,042)**	**-2%**



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BROWARD SHERIFF'S OFFICE (BSO)

Description:

The Broward Sheriff's Office serves as the City's primary law enforcement, fire rescue service, and code compliance agency. The Sheriff's Office is responsible for maintaining and protecting the health, safety, and welfare of the community. It is their mission to preserve the peace, to provide police, fire, and code enforcement services, to impartially enforce the law, and to protect the rights of the citizens.

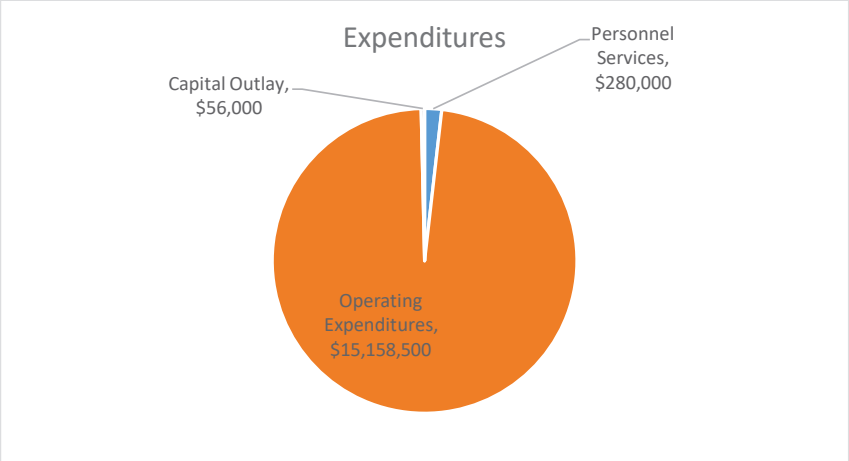
The Broward Sheriff's Office, District 16, provides services to the City, under a renewable contract. The contract describes the manner in which the services are to be performed, staffing levels, criminal investigations, and reporting structure. District 16 works closely with the community and the City to identify and address illegal or suspect activities while maintaining responsibilities in the Broward Sheriff's Office. In addition, the Broward Sheriff's Office provides ancillary services, such as full service crime lab processing, helicopter patrol, organized crime units, prison and jail services, and traffic homicide investigations.

The current contract with BSO is set to expire as of September 2019. The City Commission has established the Public Safety Advisory Board to assist Administration in the facilitation of a new agreement for public safety services to include Police, Code Enforcement, and Fire Rescue services.



BSO - Police

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Benefits	$ 34,526	$ 38,846	$ 280,000	$ 280,000	$ -	0%
Personnel Services	**$ 34,526**	**$ 38,846**	**$ 280,000**	**$ 280,000**	**$ -**	**0%**
Broward Sheriff's Office	$ 11,691,409	$ 12,489,342	$ 13,443,500	$ 15,042,500	$ 1,599,000	12%
Grant	2,786	-	-	-	-	0%
Professional Services	115,246	108,879	116,000	116,000	-	0%
Operating Expenditures	**$ 11,809,441**	**$ 12,598,221**	**$ 13,559,500**	**$ 15,158,500**	**$ 1,599,000**	**12%**
Equipment & Machinery	$ -	$ 56,000	$ 77,400	$ 56,000	$ (21,400)	-28%
Capital Outlay	**$ -**	**$ 56,000**	**$ 77,400**	**$ 56,000**	**$ (21,400)**	**-28%**
BSO - Police Total	**$ 11,843,967**	**$ 12,693,067**	**$ 13,916,900**	**$ 15,494,500**	**$ 1,599,000**	**11%**

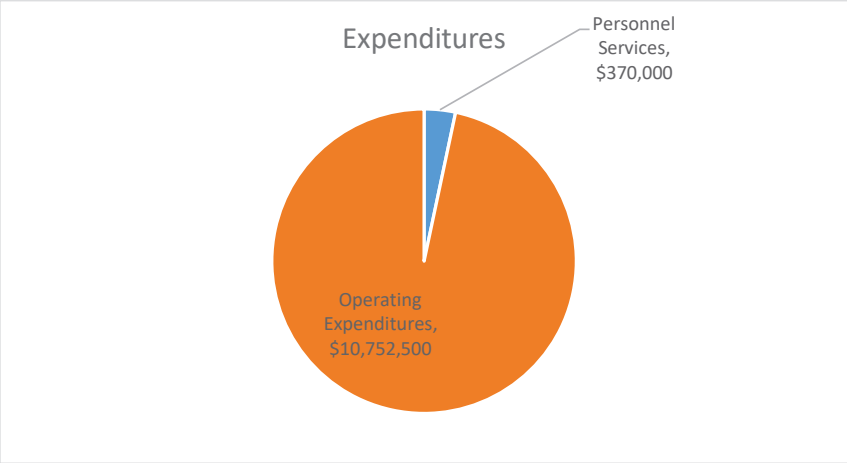


BSO - Code Enforcement

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Broward Sheriff's Office	$ 340,100	$ 357,500	$ 375,800	$ 394,600	$ 18,800	5%
Postage	4,835	2,512	7,500	7,500	-	0%
Professional Services	5,757	3,663	10,000	10,000	-	0%
Program Expense - Foreclosed Property	13,335	11,030	13,000	13,000	-	0%
Operating Expenditures	**$ 364,027**	**$ 374,705**	**$ 406,300**	**$ 425,100**	**$ 18,800**	**5%**
BSO - Code Enforcement Total	**$ 364,027**	**$ 374,705**	**$ 406,300**	**$ 425,100**	**$ 18,800**	**5%**

BSO - Fire

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Benefits	$ 13,527	$ 267,633	$ 370,000	$ 370,000	$ -	0%
Personnel Services	**$ 13,527**	**$ 267,633**	**$ 370,000**	**$ 370,000**	**$ -**	**0%**
Broward Sheriff's Office	$ 8,487,709	$ 9,676,865	$ 10,169,900	$ 10,688,500	$ 518,600	5%
Grants - CERT	6,043	4,476	10,000	10,000	-	0%
Professional Services	78,898	41,849	46,000	46,000	-	0%
Supplies	4,141	4,351	8,000	8,000	-	0%
Operating Expenditures	**$ 8,576,791**	**$ 9,727,541**	**$ 10,233,900**	**$ 10,752,500**	**$ 518,600**	**5%**
BSO - Fire Total	**$ 8,590,318**	**$ 9,995,174**	**$ 10,603,900**	**$ 11,122,500**	**$ 518,600**	**5%**



RECREATION

Description:

The Recreation department is dedicated to providing a wide variety of recreational programs, special events, and quality community facilities that enhance the quality of life for our residents. The below information highlights what we have to offer. The Recreation department has two facilities which provide fitness activities, aquatic activities, youth camps and enrichment programs, special events, youth sports, and adult activities.

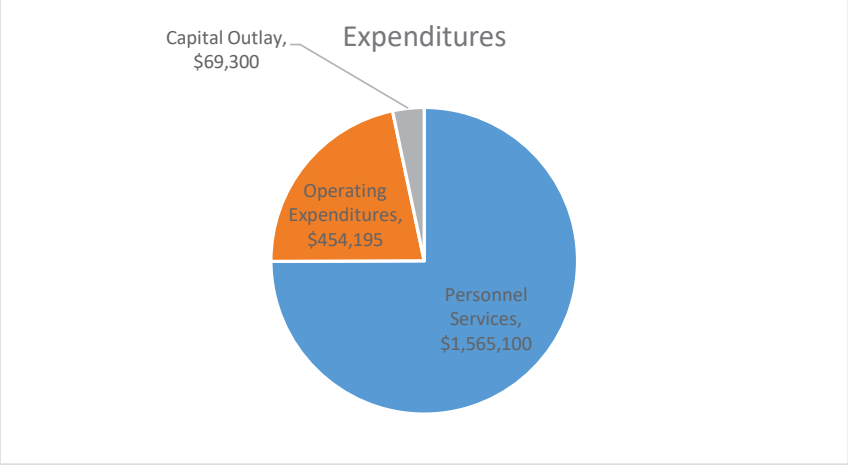
Departmental Budget Priorities:

- Increase in annual events to encompass new events, performer costs, fireworks, and children's activities at various events. Additional funding is needed due to increased demand of events.
- Additional funding for youth camps and enrichment programs due to increased campers and field trip costs.
- Funding for new adult programs – walking program and increased senior transportation.
- Integrate current RecTrac system with WebTrac system to allow for online registrations/facility reservations as well as the ability to make online payments for recreation programs and events.
- Upgrade and enhance the weight room at the Pool & Tennis Center.
- Upgrade the aquatic facility with an automatic control system and chemical feeder for a more efficient water chemistry process as well as installation of a shade structure on the pool deck for the parents and participants of the aquatic programs.



Recreation

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Salaries - Regular	$ 783,249	$ 864,570	$ 981,985	$ 1,087,080	$ 105,095	11%
Overtime	4,522	12,125	5,500	5,500	-	0%
Benefits	288,184	329,374	381,475	471,470	89,995	24%
Special Pay	902	840	1,050	1,050	-	0%
Personnel Services	**$ 1,076,857**	**$ 1,206,910**	**$ 1,370,010**	**$ 1,565,100**	**$ 195,090**	**14%**
Chemicals	$ 11,595	$ 10,452	$ 15,076	$ 15,000	$ (76)	-1%
Donations	-	-	5,000	5,000	-	0%
Dues & Memberships	1,395	900	1,160	1,100	(60)	-5%
Educations & Registration	820	924	1,560	1,700	140	9%
Electricity	62,911	65,266	69,000	72,000	3,000	4%
Annual Events	44,654	70,782	83,900	98,000	14,100	17%
Grants - CDBG Senior Transportation	15,000	12,723	18,900	19,995	1,095	6%
Hurricane Expense	-	-	1,185	-	(1,185)	-100%
Insurance	22,405	23,210	27,000	27,000	-	0%
Maintenance - Contracts	7,299	11,529	23,200	26,400	3,200	14%
Printing	396	-	-	-	-	0%
Professional Services	39,915	38,644	40,852	43,800	2,948	7%
Repairs & Equipment	7,255	10,282	11,900	12,500	600	5%
Supplies	63,102	62,523	94,748	99,300	4,552	5%
Telecommunications	7,651	7,493	7,700	7,100	(600)	-8%
Travel & Per Diem	840	1,712	1,680	2,200	520	31%
Uniforms	1,392	1,341	2,000	2,000	-	0%
Water & Sewer	14,121	20,576	18,600	21,100	2,500	13%
Operating Expenditures	**$ 300,749**	**$ 338,356**	**$ 423,461**	**$ 454,195**	**$ 30,734**	**7%**
Equipment & Machinery	$ -	$ -	$ -	$ 15,000	$ 15,000	0%
Equipment & Machinery	6,869	19,942	30,874	27,300	(3,574)	-12%
Equipment & Machinery - Computers	4,342	-	19,970	3,000	(16,970)	-85%
Equipment & Machinery - Truck	-	157,222	32,958	-	(32,958)	-100%
Equipment & Machinery - Vehicles	17,292	-	-	-	-	0%
Building Improvements	-	-	-	24,000	24,000	100%
Capital Outlay	**$ 28,503**	**$ 177,164**	**$ 83,801**	**$ 69,300**	**$ (14,501)**	**-17%**
Recreation Total	**$ 1,406,109**	**$ 1,722,429**	**$ 1,877,273**	**$ 2,088,595**	**$ 211,322**	**11%**



BUILDING SERVICES FUND

BUILDING

Description:

The function of the Building Department is to review permits and inspect structures for compliance with the Florida Building Code and City of Cooper City Code of Ordinances. Additions, alterations, fences, sheds, window and door replacements, sprinkler systems, reroofs, and new extensions of driveways are examples of construction which require a permit prior to the commencement of work. Fees are determined by the type of work being performed.

In addition, the Building Department is responsible for regulating all businesses in the City – both in commercial centers as well as home-based businesses. Questions regarding the qualifications of a contractor, information about plan requirements, or permit requirements are handled by Building Department staff.



BUILDING FUND

FY 2018 ESTIMATED ACTUAL	
Fund Balance as of 10/01/17	$ (11,675)
Estimated Revenue	1,166,640
Estimated Expenditures	905,756
Estimated Fund Balance (as of 9/30/18)	**$ 249,209**

FY 2019 BUDGET SUMMARY	
Revenue	
Permits/Licenses/Inspections	$ 977,910
Miscellaneous Revenue	75,760
Appropriation from fund balance	2,900
Transfers In	125,860
Total Revenues	**$ 1,182,430**
Expenditures	
Personnel Services	$ 950,380
Operating Expenditures	223,550
Capital Outlay	2,000
Transfers/Other Uses	6,500
Total Expenditures	**$ 1,182,430**

Building Fund Revenues

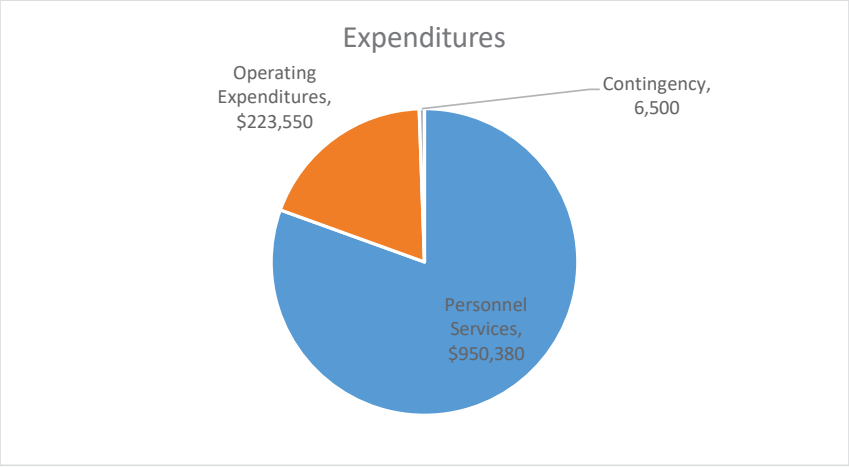
	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Permits/Licenses/Inspections	$ 625,090	$ 663,581	$ 715,062	$ 977,910	$ 262,848	37%
Miscellaneous Revenue	43,490	42,170	34,815	75,760	40,945	118%
Appropriation from fund balance	-	-	2,957	2,900	(57)	-2%
Transfers In	-	-	206,452	125,860	(80,592)	-39%
Total Revenues	**$ 668,580**	**$ 705,750**	**$ 959,286**	**$ 1,182,430**	**$ 223,145**	**23%**

Building Fund Expenditures

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Personnel Services	$ 785,399	$ 844,863	$ 795,766	$ 950,380	$ 154,614	19%
Operating Expenditures	39,997	37,379	158,641	223,550	64,909	41%
Capital Outlay	21,091	24,406	2,500	2,000	(500)	-20%
Transfers/Other Uses	216,282	85,195	2,379	6,500	4,121	173%
Total Expenditures	**$ 1,062,769**	**$ 991,843**	**$ 959,286**	**$ 1,182,430**	**$ 223,145**	**23%**

Building

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Salaries - Regular	$ 561,847	$ 702,830	$ 540,706	$ 702,830	$ 162,124	30%
Overtime	530	2,450	2,000	2,450	450	23%
Benefits	222,182	244,260	252,220	244,260	(7,960)	-3%
Special Pay	840	840	840	840	-	0%
Personnel Services	**$ 785,399**	**$ 950,380**	**$ 795,766**	**$ 950,380**	**$ 154,614**	**19%**
Books & Publications	$ -	$ -	$ 795	$ 500	$ (295)	-37%
Dues & Memberships	828	1,015	1,134	850	(284)	-25%
Educations & Registration	1,544	1,864	6,171	6,100	(71)	-1%
Lease Equipment	9,784	9,370	10,500	10,500	-	0%
Maintenance - Contracts	8,695	8,869	9,150	9,500	350	4%
Postage	1,975	2,105	3,700	2,500	(1,200)	-32%
Printing	1,120	217	1,250	1,250	-	0%
Professional Services	1,887	523	110,914	176,800	65,887	59%
Repairs & Equipment	-	-	300	300	-	0%
Safety Equipment	900	1,050	900	900	-	0%
Supplies	3,170	3,179	3,400	3,400	-	0%
Telecommunications	8,496	8,219	8,208	8,300	92	1%
Travel & Per Diem	1,336	528	1,705	1,900	195	11%
Uniforms	263	441	514	750	236	46%
Operating Expenditures	**$ 39,997**	**$ 37,379**	**$ 158,641**	**$ 223,550**	**$ 64,909**	**41%**
Equipment & Machinery - Computers	3,113	2,304	2,500	2,000	(500)	-20%
Equipment & Machinery - Truck	17,978	22,102	-	-	-	0%
Capital Outlay	**$ 21,091**	**$ 24,406**	**$ 2,500**	**$ 2,000**	**$ (500)**	**-20%**
Transfer out	216,282	85,195	-	-	-	0%
Contingency	-	-	2,379	6,500	4,121	173%
Building Total	**$ 1,062,769**	**$ 1,097,360**	**$ 959,286**	**$ 1,182,430**	**$ 223,145**	**23%**



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ROAD & BRIDGE FUND

ROAD & BRIDGE FUND

FY 2018 ESTIMATED ACTUAL	
Fund Balance as of 10/01/17	$ 497,807
Estimated Revenue	1,704,838
Estimated Expenditures	1,461,879
Estimated Fund Balance (as of 9/30/18)	**$ 740,766**

FY 2019 BUDGET SUMMARY	
Revenue	
Other Taxes	$ 600,000
Intergovernmental Revenue	250,000
Miscellaenous Revenue	4,000
Appropriation from fund balance	450,000
Transfers In	445,000
Total Revenues	**$ 1,749,000**
Expenditures	
Operating Expenditures	$ 1,668,000
Capital Outlay	6,000
Transfers/Other Uses	75,000
Total Expenditures	**$ 1,749,000**

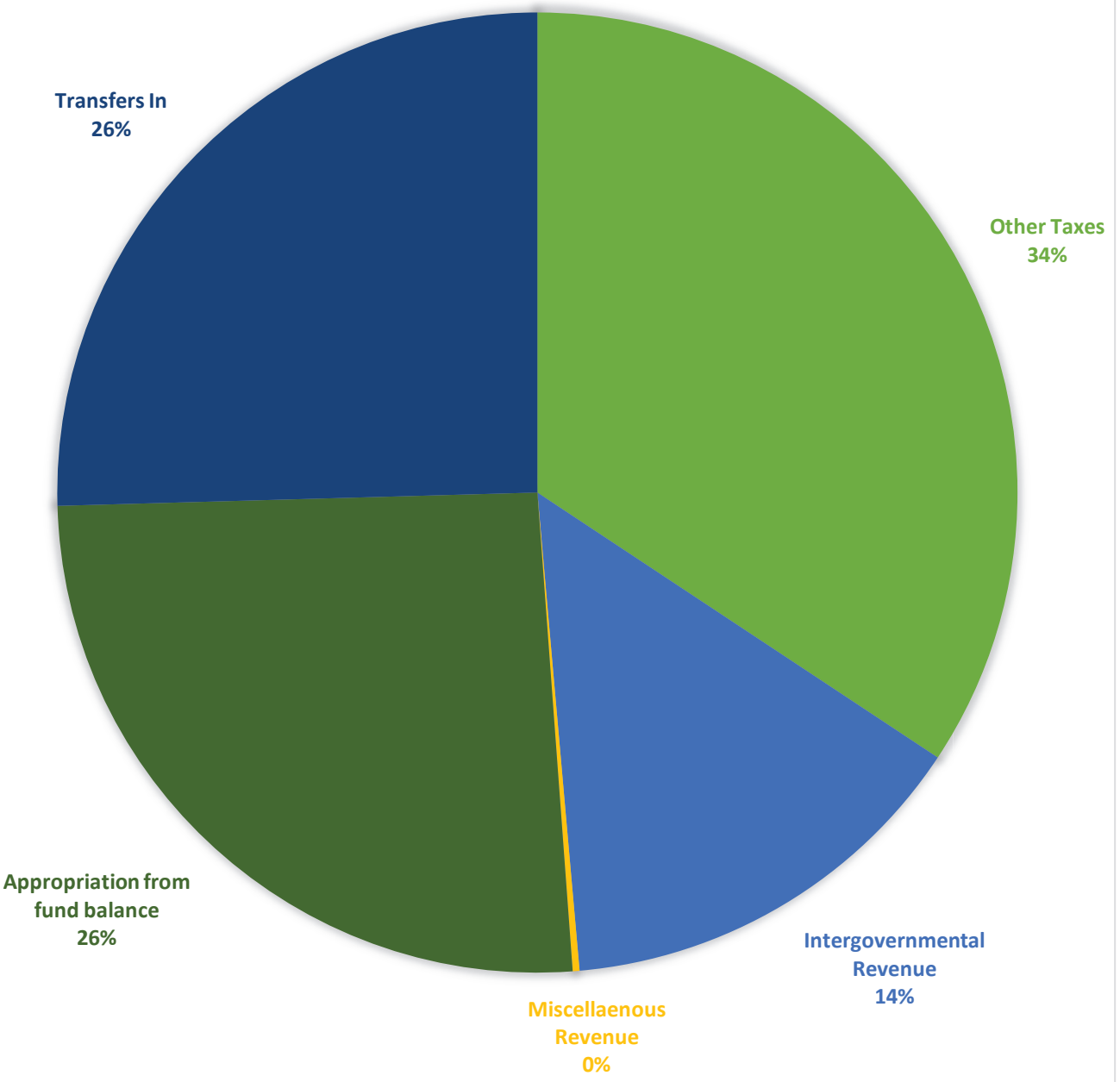
Road & Bridge Fund Revenues

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Other Taxes	$ 597,002	$ 614,483	$ 600,000	$ 600,000	$ -	0%
Intergovernmental Revenue	-	270,539	250,000	250,000	-	0%
Miscellaneous Revenue	3,353	5,483	4,000	4,000	-	0%
Appropriation from fund balance	-	-	153,648	450,000	296,352	193%
Transfers In	705,166	630,171	799,920	445,000	(354,920)	-44%
Total Revenues	**$ 1,305,521**	**$ 1,520,675**	**$ 1,807,568**	**$ 1,749,000**	**$ (58,568)**	**-3%**

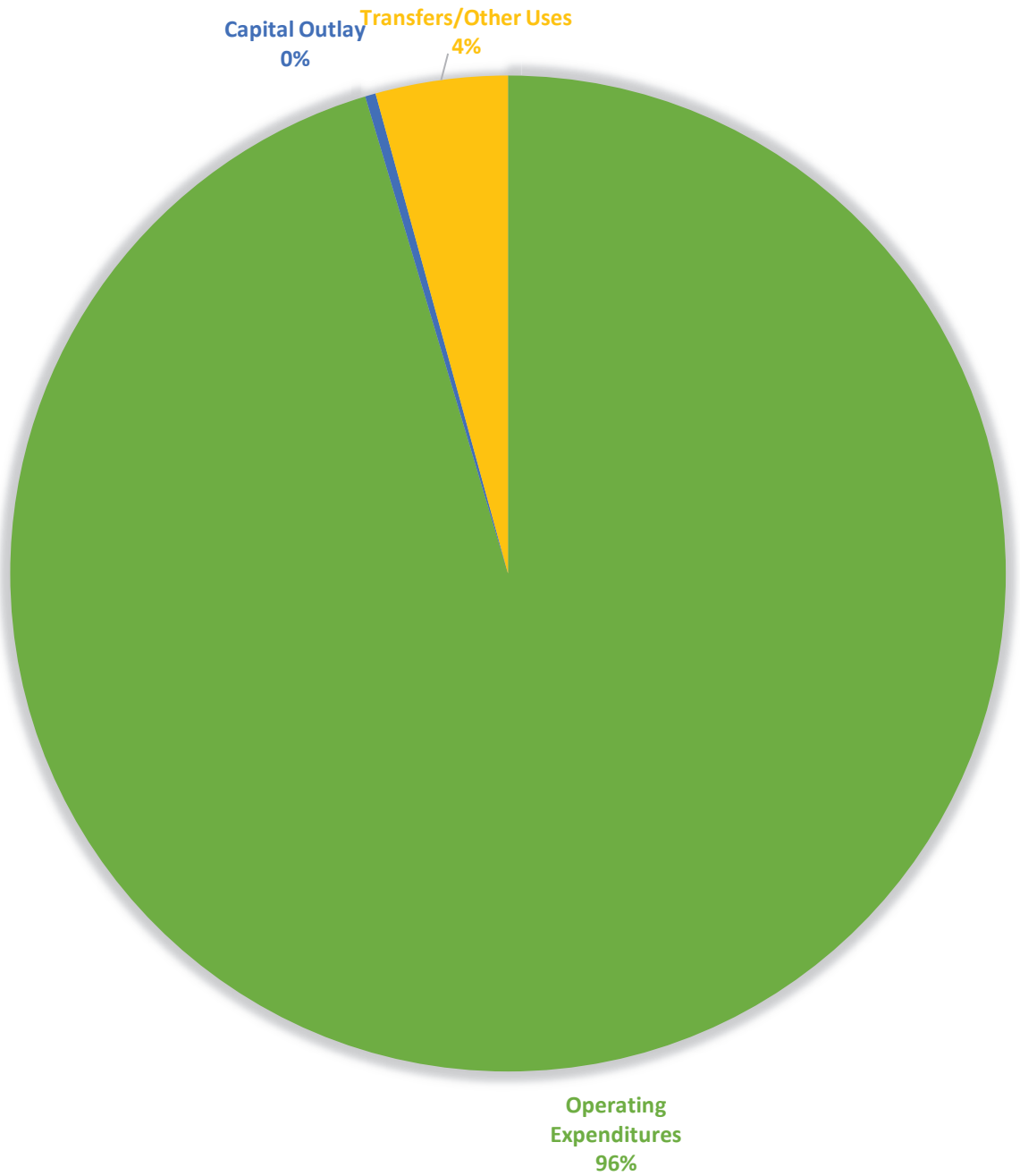
Road & Bridge Fund Expenditures

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Operating Expenditures	$ 1,230,178	$ 1,494,269	$ 1,651,568	$ 1,668,000	$ 16,432	1%
Capital Outlay	11,574	-	156,000	6,000	(150,000)	-96%
Transfers/Other Uses	-	-	-	75,000	75,000	100%
Total Expenditures	**$ 1,241,752**	**$ 1,494,269**	**$ 1,807,568**	**$ 1,749,000**	**$ (58,568)**	**-3%**

ROAD & BRIDGE FUND
FY 2019 ADOPTED REVENUES



ROAD & BRIDGE FUND
FY 2019 ADOPTED EXPENDITURES



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POLICE CONFISCATION FUND

POLICE CONFISCATION FUND

FY 2018 ESTIMATED ACTUAL	
Fund Balance as of 10/01/17	$ 202,236
Estimated Revenue	17,524
Estimated Expenditures	93,700
Estimated Fund Balance (as of 9/30/18)	**$ 126,060**

FY 2019 BUDGET SUMMARY	
Revenue	
Appropriation from fund balance	$ 100,000
Total Revenues	**$ 100,000**
Expenditures	
Transfers/Other Uses	$ 100,000
Total Expenditures	**$ 100,000**

Police Confiscation Fund Revenues

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Forfeitures	$ 79,507	$ 22,351	$ -	$ -	$ -	0%
Miscellaneous Revenue	3,303	2,711	-	-	-	0%
Appropriation from fund balance	-	-	103,000	100,000	(3,000)	-3%
Total Revenues	**$ 82,810**	**$ 25,062**	**$ 103,000**	**$ 100,000**	**$ (3,000)**	**-3%**

Police Confiscation Fund Expenditures

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Operating Expenditures	$ 8,435	$ 19,042	$ -	$ -	$ -	0%
Capital Outlay	10,303	53,399	78,000	-	(78,000)	-100%
Transfers/Other Uses	-	180,612	25,000	100,000	75,000	300%
Total Expenditures	**$ 18,738**	**$ 253,054**	**$ 103,000**	**$ 100,000**	**$ (3,000)**	**-3%**

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DEBT SERVICE FUND

DEBT SERVICE FUND

FY 2018 ESTIMATED ACTUAL	
Fund Balance as of 10/01/17	$ 60,849
Estimated Revenue	360,155
Estimated Expenditures	375,810
Estimated Fund Balance (as of 9/30/18)	**$ 45,194**

FY 2019 BUDGET SUMMARY	
Revenue	
Ad Valorem Taxes	$ 295,000
Total Revenues	**$ 295,000**
Expenditures	
Debt Service	$ 295,000
Total Expenditures	**$ 295,000**

Debt Service Fund Revenues

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Ad Valorem	$ 360,580	$ 364,242	$ 376,000	$ 295,000	$ (81,000)	-22%
Total Revenues	**$ 360,580**	**$ 364,242**	**$ 376,000**	**$ 295,000**	**$ (81,000)**	**-22%**

Debt Service Fund Expenditures

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Debt Service	$ 375,810	$ 375,810	$ 376,000	$ 295,000	$ (81,000)	-22%
Total Expenditur	**$ 375,810**	**$ 375,810**	**$ 376,000**	**$ 295,000**	**$ (81,000)**	**-22%**

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CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND

FY 2018 ESTIMATED ACTUAL	
Fund Balance as of 10/01/17	$ 5,830,422
Estimated Revenue	4,047,898
Estimated Expenditures	5,949,833
Estimated Fund Balance (as of 9/30/18)	**$ 3,928,487**

FY 2019 BUDGET SUMMARY	
Revenue	
Intergovernmental Revenue	$ 550,000
Transfers In	1,935,000
Total Revenues	**$ 2,485,000**
Expenditures	
Capital Outlay	$ 2,485,000
Total Expenditures	**$ 2,485,000**

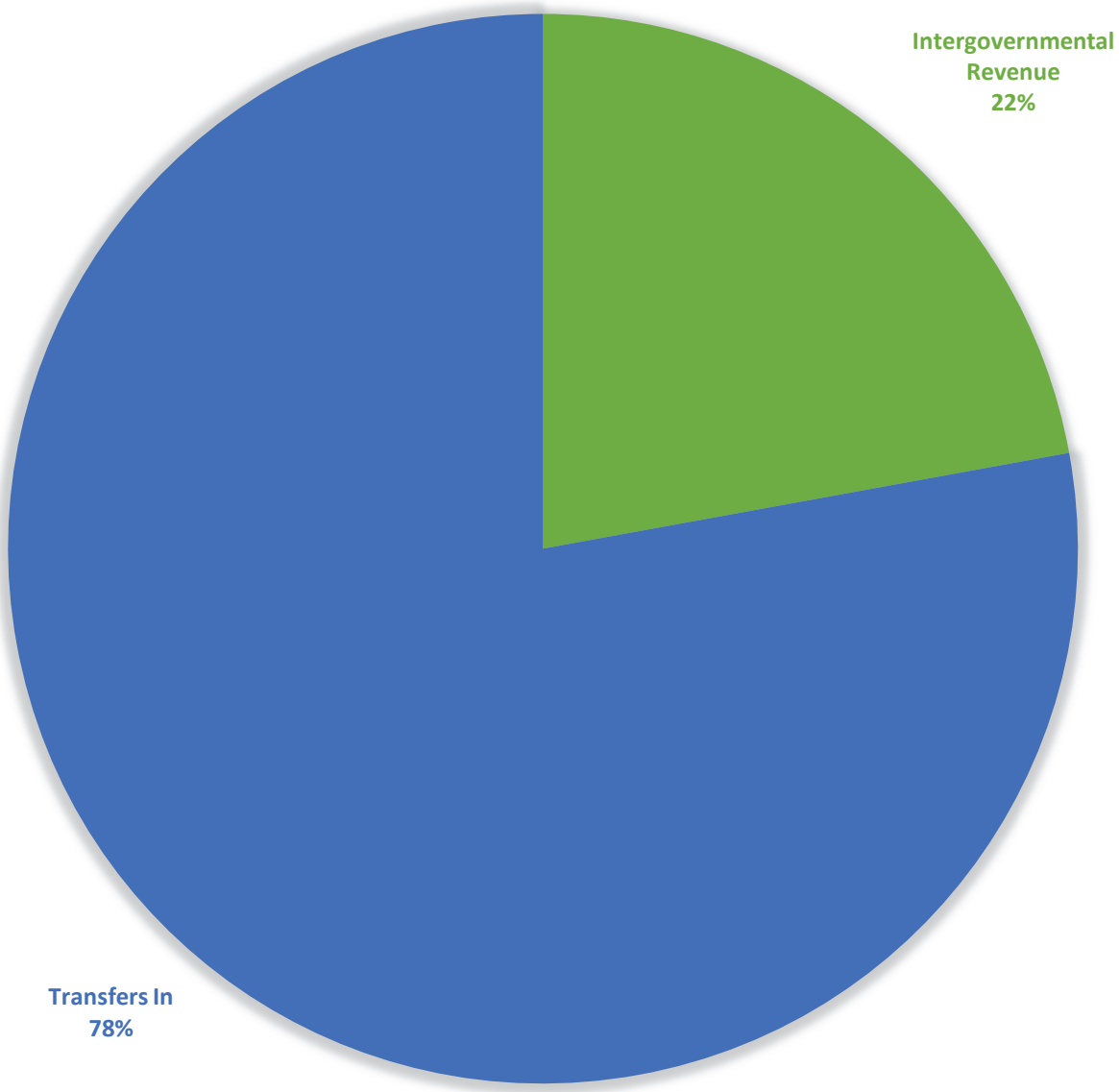
Capital Projects Fund Revenues

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Intergovernmental Revenue	$ -	$ -	$ 1,000,000	$ 550,000	$ (450,000)	-45%
Miscellaneous Revenue	43,003	50,373	-	-	-	0%
Impact Fees	87,840	376,934	-	-	-	0%
Appropriation from fund balance	-	-	6,044,762	-	(6,044,762)	-100%
Transfers In	1,580,000	1,864,405	6,850,000	1,935,000	(4,915,000)	-72%
Total Revenues	**$ 1,710,843**	**$ 2,291,712**	**$ 13,894,762**	**$ 2,485,000**	**$ (11,409,762)**	**-82%**

Capital Projects Fund Expenditures

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Operating Expenditures	$ -	$ -	$ 14,500	$ -	$ (14,500)	-100%
Capital Outlay	1,590,640	1,299,727	13,880,262	2,485,000	(11,395,262)	-82%
Total Expenditures	**$ 1,590,640**	**$ 1,299,727**	**$ 13,894,762**	**$ 2,485,000**	**$ (11,409,762)**	**-82%**

CAPITAL PROJECTS FUND
FY 2019 ADOPTED REVENUES



PARKING LOT FUND

PARKING LOT FUND

FY 2018 ESTIMATED ACTUAL	
Fund Balance as of 10/01/17	$ 949,170
Estimated Revenue	123,550
Estimated Expenditures	101,259
Estimated Fund Balance (as of 9/30/18)	**$ 971,461**

FY 2019 BUDGET SUMMARY	
Revenue	
Charges for Services	$ 118,100
Miscellaneous Revenue	200
Total Revenues	**$ 118,300**
Expenditures	
Personnel Services	$ 19,500
Operating Expenditures	61,800
Transfers/Other Uses	37,000
Total Expenditures	**$ 118,300**

Parking Lot Fund Revenues

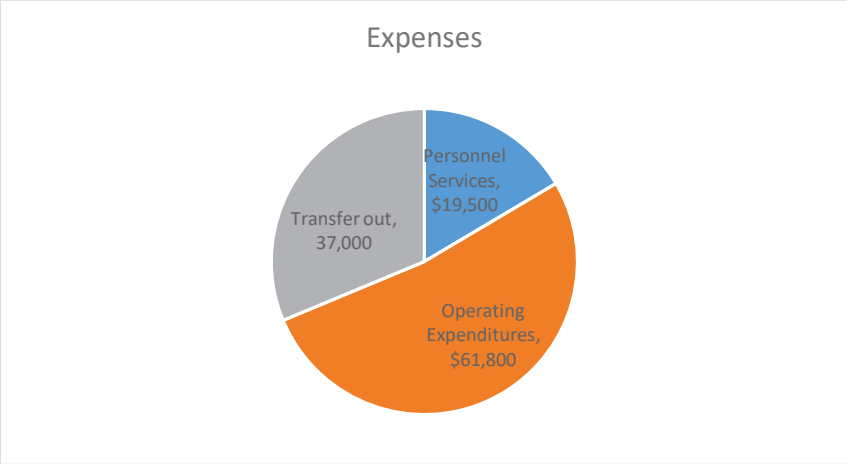
	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Charges for Services	$ 89,478	$ 105,961	$ 118,100	$ 118,100	$ -	0%
Miscellaneous Revenue	392	404	200	200	-	0%
Total Revenues	**$ 89,870**	**$ 106,365**	**$ 118,300**	**$ 118,300**	**$ -**	**0%**

Parking Lot Fund Expenditures

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Personnel Services	$ 17,154	$ 17,840	$ 18,560	$ 19,500	$ 940	5%
Operating Expenditures	85,894	88,586	62,740	61,800	(940)	-1%
Transfers/Other Uses	37,000	37,000	37,000	37,000	-	0%
Total Expenditures	**$ 140,048**	**$ 143,426**	**$ 118,300**	**$ 118,300**	**$ -**	**0%**

Parking Lot

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Salaries - Regular	$ 17,154	$ 17,840	$ 18,560	$ 19,500	$ 940	5%
Personnel Services	**$ 17,154**	**$ 17,840**	**$ 18,560**	**$ 19,500**	**$ 940**	5%
Contra Expense	$ (2,950)	$ -	$ -	$ -	$ -	0%
Depreciation	36,700	36,935	-	-	-	0%
Electricity	2,391	2,488	3,000	3,000	-	0%
Improvements - Parking Lot	2,950	-	-	-	-	0%
Maintenance - Contracts	12,000	11,410	15,000	15,000	-	0%
Professional Services	17,806	33,364	33,240	33,240	-	0%
Repairs-Building & Property	8,786	1,095	5,000	5,000	-	0%
Supplies	726	-	2,000	2,000	-	0%
Telecommunications	7,484	3,294	4,500	3,560	(940)	-21%
Operating Expenditures	**$ 52,144**	**$ 51,651**	**$ 62,740**	**$ 61,800**	**$ (940)**	-1%
Transfer out	37,000	37,000	37,000	37,000	-	0%
Parking Facilities Total	**$ 106,298**	**$ 106,491**	**$ 118,300**	**$ 118,300**	**$ -**	**0%**



STORMWATER UTILITY FUND

STORM WATER UTILITY FUND

FY 2018 ESTIMATED ACTUAL	
Fund Balance as of 10/01/17	$ 3,391,146
Estimated Revenue	630,997
Estimated Expenditures	721,851
Estimated Fund Balance (as of 9/30/18)	**$ 3,300,292**

FY 2019 BUDGET SUMMARY	
Revenue	
Charges for Services	$ 319,000
Miscellaneous Revenue	9,100
Appropriation from fund balance	371,490
Total Revenues	**$ 699,590**
Expenditures	
Personnel Services	$ 127,090
Operating Expenditures	94,600
Capital Outlay	205,000
Debt Service	212,600
Transfers/Other Uses	60,300
Total Expenditures	**$ 699,590**

Storm Water Fund Revenues

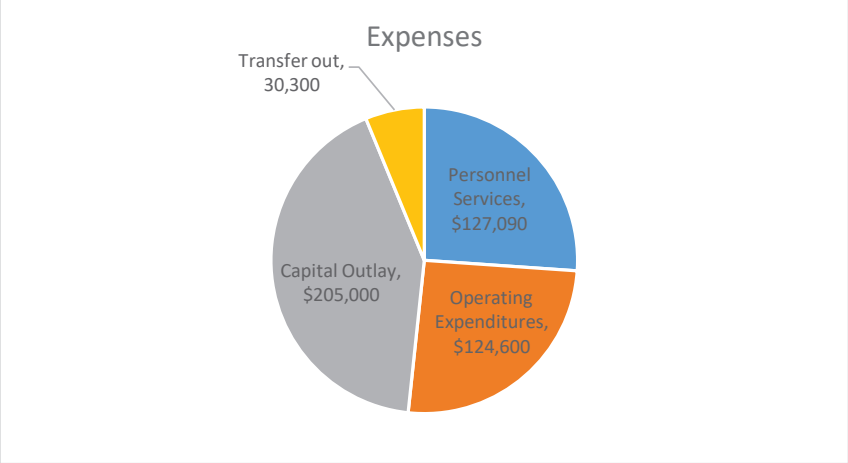
	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Intergovernmental Revenue	$ -	$ -	$ 500,000	$ -	$ (500,000)	-100%
Charges for Services	280,050	282,612	319,000	319,000	-	0%
Miscellaneous Revenue	3,952	15,598	9,198	9,100	(98)	-1%
Appropriation from fund balance	-	-	2,146,722	371,490	(1,775,232)	-83%
Transfers In	-	-	77,000	-	(77,000)	-100%
Total Revenues	**$ 284,002**	**$ 298,209**	**$ 3,051,920**	**$ 699,590**	**$ (2,352,330)**	**-77%**

Storm Water Fund Expenditures

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Personnel Services	$ 120,277	$ 129,956	$ 122,664	$ 127,090	$ 4,426	4%
Operating Expenditures	250,452	233,999	126,083	94,600	(31,483)	-25%
Capital Outlay	-	-	2,552,747	205,000	(2,347,747)	-92%
Debt Service	-	18,077	212,600	212,600	-	0%
Transfers/Other Uses	26,000	28,080	37,826	60,300	22,474	59%
Total Expenditures	**$ 396,729**	**$ 410,112**	**$ 3,051,920**	**$ 699,590**	**$ (2,352,330)**	**-77%**

Storm Water

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Salaries - Regular	$ 70,477	$ 80,863	$ 72,759	$ 76,410	$ 3,651	5%
Overtime	4,015	3,786	5,000	2,530	(2,470)	-49%
Benefits	45,365	44,887	44,485	47,730	3,245	7%
Special Pay	420	420	420	420	-	0%
Personnel Services	**$ 120,277**	**$ 129,956**	**$ 122,664**	**$ 127,090**	**$ 4,426**	**4%**
Contingency	$ -	$ -	$ 7,500	$ 30,000	$ 22,500	300%
Contra Expense	(60,617)	(37,602)	-	-	-	0%
Depreciation	162,349	163,611	-	-	-	0%
Dues & Memberships	-	-	-	1,500	1,500	100%
Educations & Registration	-	89	200	200	-	0%
Gas & Oil	1,349	1,354	2,000	1,600	(400)	-20%
Professional Services	74,371	47,331	113,583	67,000	(46,583)	-41%
Repairs - Road & Drainage	11,742	18,410	6,600	20,000	13,400	203%
Repairs Vehicle	7	532	1,000	800	(200)	-20%
Safety Equipment	456	677	700	500	(200)	-29%
Supplies	177	1,995	2,000	3,000	1,000	50%
Operating Expenditures	**$ 189,835**	**$ 196,397**	**$ 133,583**	**$ 124,600**	**$ (8,983)**	**-7%**
Improvements - Storm Water Drainage	60,617	36,529	2,551,547	200,000	(2,351,547)	-92%
Equipment & Machinery	$ -	$ -	$ -	$ 5,000	$ 5,000	100%
Equipment & Machinery - Computers	-	1,073	1,200	-	(1,200)	-100%
Capital Outlay	**$ 60,617**	**$ 37,602**	**$ 2,552,747**	**$ 205,000**	**$ (2,347,747)**	**-92%**
Debt Service	$ -	$ 18,077	$ 212,600	$ 212,600	$ -	0%
Transfer out	26,000	28,080	30,326	30,300	(26)	0%
Storm Water Total	**$ 396,729**	**$ 410,112**	**$ 3,051,920**	**$ 699,590**	**$ (2,352,330)**	**-77%**



WATER & SEWER FUND

WATER & SEWER

Description:

The Utilities department is responsible for the operation and maintenance of the City's water and sewage systems, which includes compliance with Federal, State, and Local regulatory agencies to ensure high quality drinking water for our community. The Utilities department is composed of the following divisions: Water and Wastewater Administration, Water Distribution, Water Plant, Wastewater Transmission, and Wastewater Plant. Customer Service is funded by the Water and Sewer Fund. However, it is a division of the Finance Department in the General Fund.

Departmental Budget Priorities:

- Additional funds for replacement of the 0.5 million gallon steel water storage tank ($450,000)
- Replacement of 2,000 water meters with digital meters ($525,000)
- Rehabilitation of Sewer Pump Station #55 ($200,000)
- Annual funding for the on-going gravity sewer rehab program ongoing ($300,000)
- Rehabilitation of Sewer Pump Station #48 and associated force main ($750,000)
- Re-route 90th Avenue force main to Pump Station #55 ($680,000)
- Replacement of crane truck, service truck, & fuel tank truck for operations ($160,000)
- Replacement of on-site generator for Sewer Pump Station #41 - serving all of Embassy Lakes ($75,000)
- New trailered 480V generator to add to emergency generator fleet ($60,000)
- Asset and work management software acqusition and implementation ($250,000)



WATER & SEWER FUND

FY 2018 ESTIMATED ACTUAL	
Fund Balance as of 10/01/17	$ 27,333,315
Estimated Revenue	11,911,367
Estimated Expenditures	11,214,963
Estimated Fund Balance (as of 9/30/18)	**$ 28,029,719**

FY 2019 BUDGET SUMMARY	
Revenue	
Charges for Services	$ 11,782,500
Miscellaneous Revenue	31,200
Appropriation from fund balance	276,760
Total Revenues	**$ 12,090,460**
Expenditures	
Personnel Services	$ 4,319,220
Operating Expenditures	3,882,640
Capital Outlay	686,100
Transfers/Other Uses	3,202,500
Total Expenditures	**$ 12,090,460**

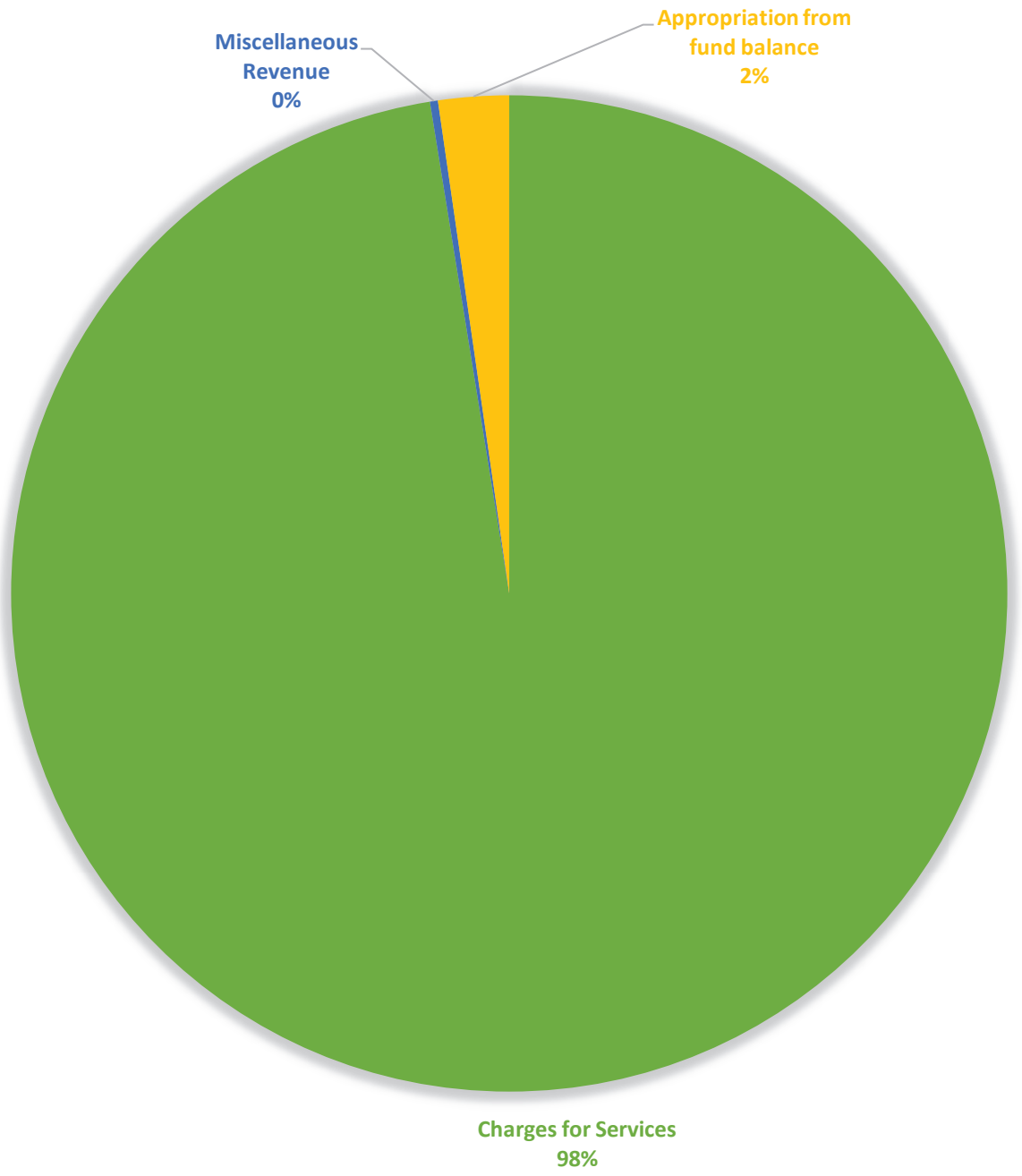
Water & Sewer Fund Revenues

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	Variance FY 2019 vs 2018	% Variance
Charges for Services	$ 11,453,044	$ 11,619,394	$ 11,450,000	$ 11,782,500	$ 332,500	3%
Permits/Licenses/Inspections	136,104	72,408	-	-	-	0%
Miscellaneous Revenue	59,477	30,016	31,235	31,200	(35)	0%
Contributions	259,000	201,856	-	-	-	0%
Appropriation from fund balance	-	-	3,217,408	276,760	(2,940,648)	-91%
Total Revenues	**$ 11,907,625**	**$ 11,923,674**	**$ 14,698,643**	**$ 12,090,460**	**$ (2,608,183)**	**-18%**

Water & Sewer Fund Expenditures

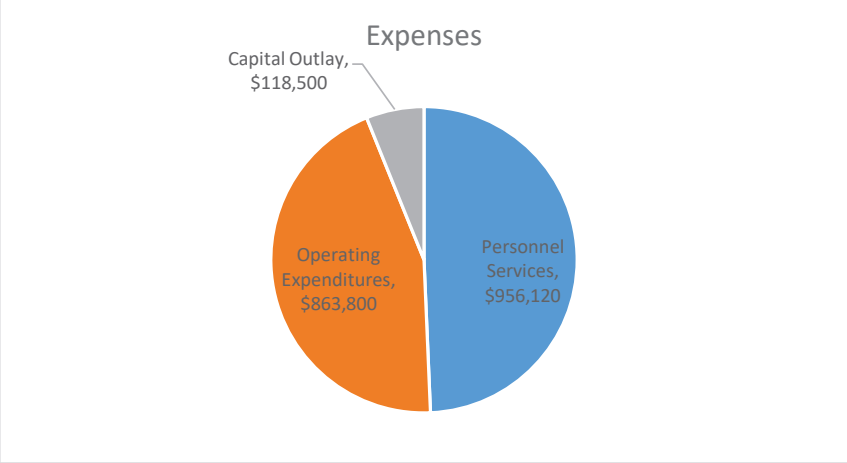
	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	Variance FY 2019 vs 2018	% Variance
Personnel Services	$ 4,040,730	$ 4,230,248	$ 4,133,894	$ 4,319,220	$ 185,326	4%
Operating Expenditures	5,800,658	6,162,810	4,001,557	3,882,640	(118,917)	-3%
Capital Outlay	12,545	-	255,402	686,100	430,698	169%
Debt Service	1,977	-	-	-	-	0%
Transfers/Other Uses	8,847,447	3,370,000	6,307,789	3,202,500	(3,105,289)	-49%
Total Expenditures	**$ 18,703,357**	**$ 13,763,058**	**$ 14,698,643**	**$ 12,090,460**	**$ (2,608,183)**	**-18%**

WATER & SEWER FUND
FY 2019 ADOPTED REVENUES



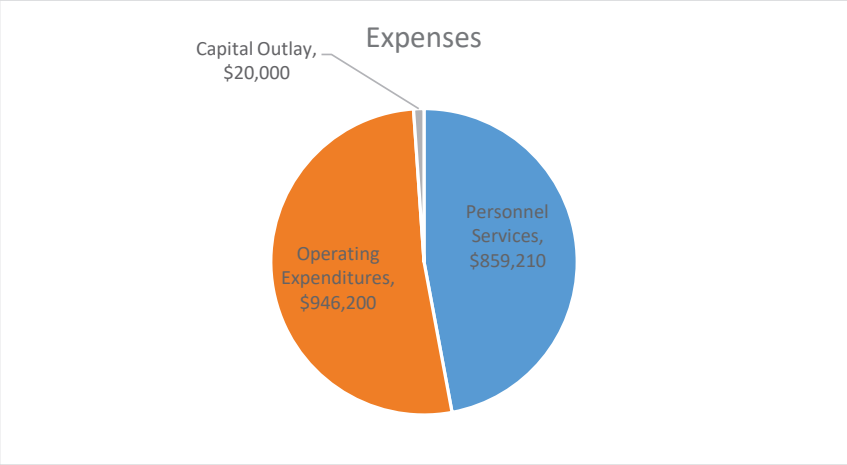
Water Distribution

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Salaries - Regular	$ 490,984	$ 520,753	$ 519,813	$ 573,810	$ 53,997	10%
Overtime	32,535	35,542	25,000	25,020	20	0%
Benefits	294,943	311,981	315,073	356,030	40,957	13%
Special Pay	1,809	1,680	1,260	1,260	-	0%
Personnel Services	**$ 820,271**	**$ 869,955**	**$ 861,146**	**$ 956,120**	**$ 94,974**	**11%**
Chemicals	$ 1,615	$ 3,465	$ -	$ 4,000	$ 4,000	100%
Education & Registration	385	2,887	2,500	2,500	-	0%
Gas & Oil	16,526	22,215	28,300	22,000	(6,300)	-22%
Hydrants	2,770	5,065	4,785	8,000	3,215	67%
Maintenance	71,385	61,006	60,500	71,000	10,500	17%
Professional Services	34,479	38,113	33,213	105,100	71,887	216%
Rental - Equipment	-	1,862	-	2,000	2,000	100%
Repairs	109,980	108,808	124,536	105,000	(19,536)	-16%
Safety Equipment	3,635	4,922	6,436	5,000	(1,436)	-22%
Supplies	12,812	4,905	10,178	10,000	(178)	-2%
Uniforms	3,066	3,651	4,100	4,200	100	2%
Water Meters & Fittings	399,740	437,576	594,738	525,000	(69,738)	-12%
Operating Expenditures	**$ 656,392**	**$ 694,475**	**$ 869,286**	**$ 863,800**	**$ (5,486)**	**-1%**
Equipment & Machinery	$ 2,865	$ -	$ 2,504	$ 6,000	$ 3,496	140%
Equipment & Machinery	-	5,888	124,958	15,000	(109,958)	-88%
Equipment & Machinery - Computers	3,593	3,329	1,414	2,500	1,086	77%
Equipment & Machinery - Truck	17,978	90,550	60,000	95,000	35,000	58%
Capital Outlay	**$ 24,437**	**$ 99,767**	**$ 188,876**	**$ 118,500**	**$ (70,376)**	**-37%**
Water Distribution Total	**$ 1,501,099**	**$ 1,664,197**	**$ 1,919,308**	**$ 1,938,420**	**$ 19,112**	**1%**



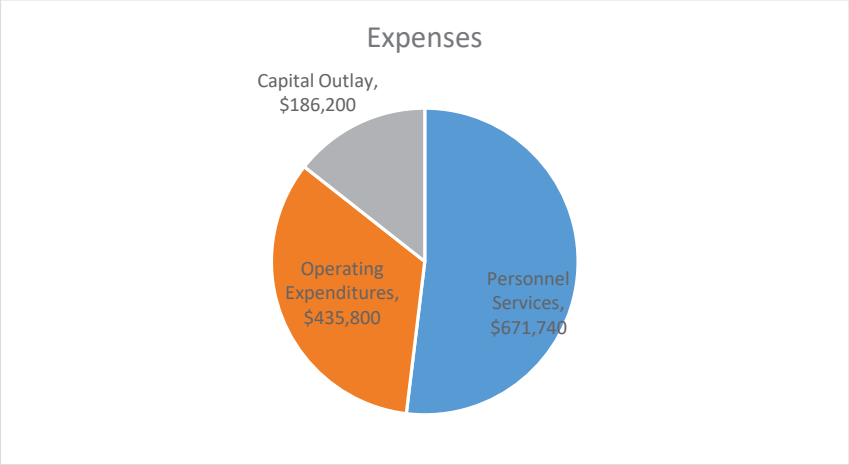
Water Plant

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Salaries - Regular	$ 476,063	$ 523,029	$ 531,856	$ 526,430	$ (5,426)	-1%
Overtime	33,976	36,416	30,000	30,000	-	0%
Benefits	269,716	287,150	297,310	301,520	4,210	1%
Special Pay	5,088	6,940	5,260	1,260	(4,000)	-76%
Personnel Services	**$ 784,843**	**$ 853,535**	**$ 864,426**	**$ 859,210**	**$ (5,216)**	-1%
Chemicals	$ 388,992	$ 315,134	$ 494,933	$ 425,000	$ (69,933)	-14%
Education & Registration	707	1,628	2,000	2,000	-	0%
Electricity	289,513	299,606	325,000	325,000	-	0%
Gas & Oil	8,717	7,822	15,128	2,000	(13,128)	-87%
Maintenance	47,069	47,728	74,222	80,500	6,278	8%
Maintenance - Contracts	5,683	10,464	10,000	10,000	-	0%
Professional Services	48,626	51,315	68,440	57,200	(11,240)	-16%
Repairs	3,140	1,261	2,500	2,500	-	0%
Safety Equipment	1,717	2,759	3,000	3,000	-	0%
Supplies	18,652	30,191	35,500	35,500	-	0%
Uniforms	2,642	3,027	3,000	3,000	-	0%
Water & Sewer	422	942	500	500	-	0%
Operating Expenditures	**$ 815,880**	**$ 771,877**	**$ 1,034,223**	**$ 946,200**	**$ (88,023)**	**-9%**
Equipment & Machinery	$ -	$ 7,854	$ 22,864	$ 20,000	$ (2,864)	-13%
Equipment & Machinery - Computers	-	1,318	-	-	-	0%
Capital Outlay	**$ -**	**$ 9,172**	**$ 22,864**	**$ 20,000**	**$ (2,864)**	**-13%**
Water Plant Total	**$ 1,600,723**	**$ 1,634,584**	**$ 1,921,513**	**$ 1,825,410**	**$ (96,103)**	**-5%**



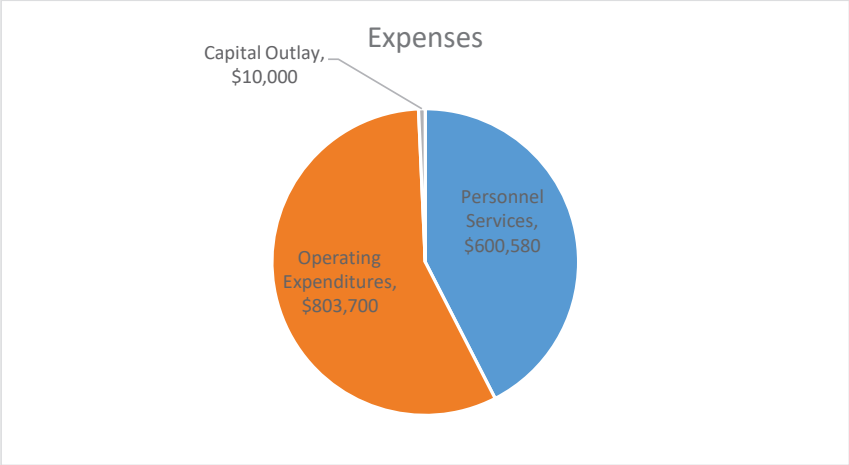
Wastewater Transmission

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Salaries - Regular	$ 431,098	$ 436,860	$ 425,013	$ 421,550	$ (3,463)	-1%
Overtime	18,157	34,350	24,000	24,020	20	0%
Benefits	244,178	230,662	214,224	225,750	11,526	5%
Special Pay	420	420	420	420	-	0%
Personnel Services	**$ 693,852**	**$ 702,291**	**$ 663,657**	**$ 671,740**	**$ 8,083**	1%
Professional Services	$ 166	$ 104	$ 72	$ 100	$ 28	39%
Education & Registration	470	3,600	3,000	3,000	-	0%
Safety Equipment	1,850	4,182	4,000	4,000	-	0%
Supplies	2,418	3,234	5,000	5,000	-	0%
Uniforms	3,015	3,664	4,000	4,200	200	5%
Chemicals	3,731	5,811	7,500	6,000	(1,500)	-20%
Water & Sewer	5,022	4,177	4,500	4,500	-	0%
Gas & Oil	14,597	29,821	25,000	25,000	-	0%
Maintenance	15,147	18,945	22,000	63,500	41,500	189%
Repairs	28,483	20,629	24,900	20,500	(4,400)	-18%
Electricity	77,180	79,711	85,000	90,000	5,000	6%
Lift Station Maintenance	147,952	161,532	224,300	210,000	(14,300)	-6%
Operating Expenditures	**$ 300,030**	**$ 335,408**	**$ 409,272**	**$ 435,800**	**$ 26,528**	6%
Equipment & Machinery	$ -	$ 11,277	$ -	$ -	$ -	0%
Equipment & Machinery - Computers	-	-	-	1,200	1,200	0%
Equipment & Machinery - Truck	-	529,614	-	50,000	50,000	0%
Equipment & Machinery	3,500	117,579	-	135,000	135,000	0%
Capital Outlay	**$ 3,500**	**$ 658,471**	**$ -**	**$ 186,200**	**$ 186,200**	100%
Wastewater Transmission Total	**$ 997,383**	**$ 1,696,170**	**$ 1,072,929**	**$ 1,293,740**	**$ 220,811**	**21%**



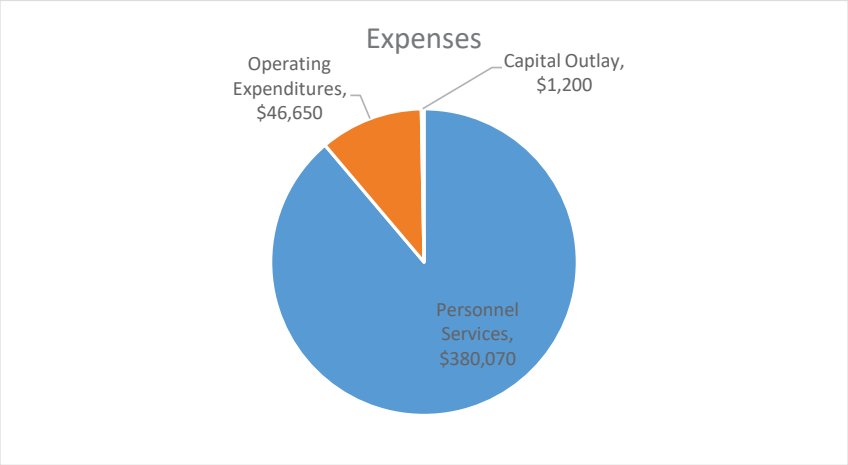
Wastewater Plant

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Salaries - Regular	$ 348,404	$ 374,291	$ 339,237	$ 364,660	$ 25,423	7%
Overtime	20,946	31,539	30,000	30,020	20	0%
Benefits	206,743	198,236	183,035	205,480	22,445	12%
Special Pay	3,941	5,230	4,420	420	(4,000)	-90%
Personnel Services	**$ 580,035**	**$ 609,296**	**$ 556,692**	**$ 600,580**	**$ 43,888**	8%
Chemicals	$ 124,449	$ 131,289	$ 130,000	$ 150,000	$ 20,000	15%
Education & Registration	100	1,608	100	2,000	1,900	1900%
Electricity	261,400	270,110	287,980	290,000	2,020	1%
Gas & Oil	8,414	912	2,000	2,000	-	0%
Maintenance	30,317	18,318	35,487	46,500	11,013	31%
Professional Services	295,214	272,556	324,911	300,200	(24,711)	-8%
Repairs	3,870	3,532	3,000	3,000	-	0%
Safety Equipment	1,741	2,878	2,500	2,500	-	0%
Supplies	2,212	1,702	4,500	4,500	-	0%
Uniforms	2,692	3,087	3,000	3,000	-	0%
Operating Expenditures	**$ 730,409**	**$ 705,993**	**$ 793,478**	**$ 803,700**	**$ 10,222**	1%
Equipment & Machinery - Computers	$ -	$ -	$ 1,390	$ -	$ (1,390)	-100%
Equipment & Machinery	2,087	7,820	15,623	10,000	(5,623)	-36%
Capital Outlay	**$ 2,087**	**$ 7,820**	**$ 17,013**	**$ 10,000**	**$ (7,013)**	-41%
Wastewater Plant Total	**$ 1,312,531**	**$ 1,323,109**	**$ 1,367,183**	**$ 1,414,280**	**$ 47,097**	**3%**



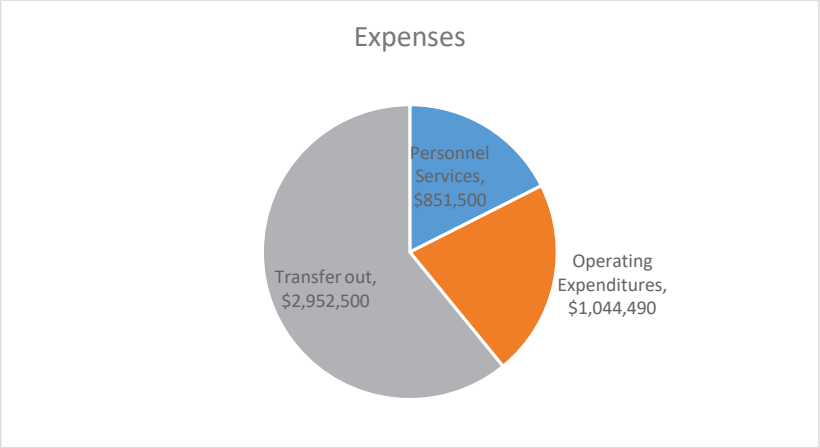
Customer Service

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Salaries - Regular	$ 236,821	$ 251,981	$ 246,495	$ 250,890	$ 4,395	2%
Overtime	-	4,336	1,500	3,030	1,530	102%
Benefits	112,875	110,847	109,848	126,150	16,302	15%
Personnel Services	**$ 349,696**	**$ 367,164**	**$ 357,843**	**$ 380,070**	**$ 22,227**	6%
Education & Registration	$ -	$ -	$ -	$ 1,500	$ 1,500	0%
Gas & Oil	1,983	1,765	2,000	2,000	-	0%
Maintenance - Contracts	-	4,400	7,100	12,400	5,300	75%
Printing	10,038	10,655	20,862	13,700	(7,162)	-34%
Professional Services	13,149	5,443	5,500	7,000	1,500	27%
Repairs	1,950	948	1,250	1,250	-	0%
Safety Equipment	308	600	500	500	-	0%
Supplies	4,418	2,485	4,300	4,300	-	0%
Telecommunications	3,265	3,158	2,838	-	(2,838)	-100%
Uniforms	840	1,143	1,000	1,000	-	0%
Utility Assistance	-	200	3,000	3,000	-	0%
Operating Expenditures	**$ 35,953**	**$ 30,796**	**$ 48,350**	**$ 46,650**	**$ (1,700)**	-4%
Equipment & Machinery - Computers	$ 2,245	$ -	$ 2,400	$ 1,200	$ (1,200)	-50%
Equipment & Machinery	6,800	-	-	-	-	0%
Capital Outlay	**$ 9,045**	**$ -**	**$ 2,400**	**$ 1,200**	**$ (1,200)**	-50%
Customer Service Total	**$ 394,694**	**$ 397,960**	**$ 408,593**	**$ 427,920**	**$ 19,327**	**5%**



Water & Wastewater Administration

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Salaries - Regular	$ 490,678	$ 497,072	$ 489,725	$ 509,760	$ 20,035	4%
Overtime	25	2,743	1,000	1,140	140	14%
Benefits	319,230	326,044	337,405	338,600	1,195	0%
Special Pay	2,100	2,149	2,000	2,000	-	0%
Personnel Services	**$ 812,033**	**$ 828,007**	**$ 830,130**	**$ 851,500**	**$ 21,370**	3%
Bad Debt	$ 243,926	$ -	$ -	$ -	$ -	0%
Contingency	-	-	80,789	250,000	169,211	209%
Debt Service	1,977	-	-	-	-	0%
Depreciation	2,354,190	2,848,731	-	-	-	0%
Dues & Memberships	6,729	6,584	8,700	8,500	(200)	-2%
Educations & Registration	998	974	1,000	1,000	-	0%
Gas & Oil	3,998	2,835	3,200	3,200	-	0%
Hurricane Expense	-	4,727	-	-	-	0%
Insurance	298,747	307,020	355,000	310,000	(45,000)	-13%
Maintenance	-	-	4,360	800	(3,560)	-82%
Maintenance - Contracts	14,245	11,086	8,007	8,000	(7)	0%
Postage	40,973	38,252	42,000	42,000	-	0%
Printing	403	380	500	500	-	0%
Professional Services	199,167	269,163	275,883	266,190	(9,693)	-4%
Rental - Equipment	2,273	6,828	10,434	10,000	(434)	-4%
Repairs	12,670	11,644	18,000	17,000	(1,000)	-6%
Safety Equipment	450	450	500	500	-	0%
Supplies	14,925	11,909	15,150	13,800	(1,350)	-9%
Telecommunications	61,019	84,389	75,000	80,000	5,000	7%
Travel & Per Diem	4,989	3,947	10,000	8,000	(2,000)	-20%
Water Conservation	14,107	20,408	24,000	25,000	1,000	4%
Operating Expenditures	**$ 3,275,786**	**$ 3,629,326**	**$ 932,522**	**$ 1,044,490**	**$ 111,968**	12%
Building Improvements - Building	$ -	$ -	$ 17,400	$ 35,000	$ 17,600	101%
Equipment & Machinery	-	-	-	305,000	305,000	100%
Equipment & Machinery	-	-	2,064	1,000	(1,064)	-52%
Equipment & Machinery - Computers	4,947	-	-	1,200	1,200	100%
Equipment & Machinery - Truck	24,484	-	-	-	-	0%
Capital Outlay	**$ 29,431**	**$ -**	**$ 19,464**	**$ 342,200**	**$ 322,736**	1658%
Transfer out	$ 8,847,447	$ 3,370,000	$ 6,227,000	$ 2,952,500	$ (3,274,500)	-53%
Water & Wastewater Administration Total	**$ 12,964,696**	**$ 7,827,333**	**$ 8,009,116**	**$ 5,190,690**	**$ (2,818,426)**	**-35%**



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WATER & SEWER CAPITAL IMPROVEMENT FUND

WATER & SEWER CAPITAL IMPROVEMENT FUND

FY 2018 ESTIMATED ACTUAL	
Fund Balance as of 10/01/17	$ 20,937,317
Estimated Revenue	1,666,060
Estimated Expenditures	6,157,262
Estimated Fund Balance (as of 9/30/18)	**$ 16,446,115**

FY 2019 BUDGET SUMMARY	
Revenue	
Appropriation from fund balance	$ 175,000
Transfers In	1,952,500
Total Revenues	**$ 2,127,500**
Expenditures	
Capital Outlay	$ 1,700,000
Transfers/Other Uses	427,500
Total Expenditures	**$ 2,127,500**

Water & Sewer Capital Improvement Fund Revenues

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Miscellaneous Revenue	$ 68,470	$ 73,751	$ -	$ -	$ -	0%
Impact Fees	75,604	244,862	-	-	-	0%
Appropriation from fund balance	-	-	6,783,812	175,000	(6,608,812)	-97%
Transfers In	7,501,862	2,035,000	1,600,000	1,952,500	352,500	22%
Total Revenues	**$ 7,645,936**	**$ 2,353,613**	**$ 8,383,812**	**$ 2,127,500**	**$ (6,256,312)**	**-75%**

Water & Sewer Capital Improvement Fund Expenditures

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Capital Outlay	$ 8,224,742	$ 2,203,339	$ 8,383,812	$ 2,127,500	$ (6,256,312)	-75%
Total Expenditures	**$ 8,224,742**	**$ 2,203,339**	**$ 8,383,812**	**$ 2,127,500**	**$ (6,256,312)**	**-75%**

Capital Improvement - Water Distribution

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
CCSC Water & Sewer Lines	$ 141,272	$ -	$ -	$ -	$ -	0%
Demolish East Plant Tank/Pump Station	37,230	-	-	-	-	0%
Water Main Replacement Program	4,008,186	1,495,479	-	-	-	0%
Improvements	292,602	-	175,000	-	(175,000)	-100%
Water Main Replacement	2,734,885	-	-	-	-	0%
Capital Outlay	**$ 7,214,175**	**$ 1,495,479**	**$ 175,000**	**$ -**	**$ (175,000)**	**-100%**
Capital Improvement - Water Distribution Total	**$ 7,214,175**	**$ 1,495,479**	**$ 175,000**	**$ -**	**$ (175,000)**	**-100%**

Capital Improvement - Water Plant

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Control Software	$ -	$ -	$ 1,900,140	$ -	$ (1,900,140)	-100%
Improvements	43,946	-	-	-	-	0%
Replace Steel Water Tank	-	108,814	884,930	450,000	(434,930)	-49%
Capital Outlay	**$ 43,946**	**$ 108,814**	**$ 2,785,070**	**$ 450,000**	**$ (2,335,070)**	**-84%**
Capital Improvement - Water Plant Total	**$ 43,946**	**$ 108,814**	**$ 2,785,070**	**$ 450,000**	**$ (2,335,070)**	**-84%**

Capital Improvement - Wastewater Transmission

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Gravitiy Sewer Rehab	$ 304,820	$ 352,682	$ 500,000	$ -	$ (500,000)	-100%
Improvements	-	-	358,000	500,000	142,000	40%
Lift Stations	661,801	246,364	668,613	750,000	81,387	12%
Capital Outlay	**$ 966,620**	**$ 599,046**	**$ 1,526,613**	**$ 1,250,000**	**$ (276,613)**	**-18%**
CIP - Wastewater Transmission Total	**$ 966,620**	**$ 599,046**	**$ 1,526,613**	**$ 1,250,000**	**$ (276,613)**	**-18%**

Capital Improvement - Water & Wastewater Administration

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Amended Budget	FY 2019 Adopted Budget	$ Change	% Change
Contingency	$ -	$ -	$ -	$ 427,500	$ 427,500	0%
Contra Expense	-	(57,347)	-	-	-	0%
Improvements	-	-	25,000	-	(25,000)	-100%
Storage Building	-	57,347	372,129	-	(372,129)	-100%
Wastewater Wastewater Reuse Agreement	-	-	3,500,000	-	(3,500,000)	-100%
Capital Outlay	**$ -**	**$ -**	**$ 3,897,129**	**$ 427,500**	**$ (3,469,629)**	-89%
CIP - Water & Wastewater Administration Total	**$ -**	**$ -**	**$ 3,897,129**	**$ 427,500**	**$ (3,469,629)**	**-89%**

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FIVE YEAR CAPITAL IMPROVEMENT PROGRAM



FY 2019 - FY 2023 CAPITAL IMPROVEMENTS: FIVE (5) YEAR SUMMARY BY FUND

FUND Capital Projects Fund (300)	Project Number	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	Five - Year Total
			Utilities Department				
Improvements - Stormwater Drainage		$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
Improvements - Pump Station	18035	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
Improvements - Wastewater Collection	18036	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
Replace Steel Water Tank	17001	$ 450,000	$ -	$ -	$ -	$ -	$ 450,000
Improvements - Lift Station	18038	$ 750,000	$ -	$ -	$ -	$ -	$ 750,000
Total Utilities Dept. Projects		**$ 1,900,000**					**$ 1,900,000**
			Public Works Department				
Bill Lips Lighting	18030	$ 400,000	$ -	$ -	$ -	$ -	$ 400,000
PW Building Design & Construction	18043 "A"	$ 300,000	$ 1,200,000	$ -	$ -	$ -	$ 1,200,000
Total Public Works Dept. Projects		**$ 700,000**	$ 1,200,000				**$ 1,600,000**
			Building Department				
Building Department Renovation	17019	$ 540,000	$ -	$ -	$ -	$ -	$ 540,000
Total Building Dept. Projects		**$ 540,000**	$ -	$ -	$ -	$ -	**$ 540,000**
			Recreation Department				
P&T Whole Building Generator	18056	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
Total Recreation Dept. Projects		**$ 200,000**	$ -	$ -	$ -	$ -	**$ 200,000**
Total Capital Projects Fund (300)		**$ 3,340,000**					**$ 4,240,000**

FY 2019 - FY 2023 Capital Projects

Project Name:	Improvements - Stormwater Drainage
Project Number:	
Location:	SW 103rd Ave & SW 55th Ln
Status:	New Project
Benefit Department:	Utilities
Project Manager:	Mike Bailey
Priority:	
Est. Project Cost:	**$200,000**
Funding Source:	Stormwater Fund
Construction Year:	FY 2019

Description/Justification
Proposed improvements to SW 103rd Ave & SW 55th Ln to relieve excessive standing water after storm events. Has been on hold for several years due to higher priority projects.

Funding Sources:	**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**	**Total**		
Capital Projects Fund	$ -	$ -	$ -	$ -	$ -	$ -	**Project Estimated**	
Grant	$ -	$ -	$ -	$ -	$ -	$ -	Start Date	Completion Date
Stormwater Fund	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000	FY 19	FY 19
Total	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**		

Project Components:	**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**	**Five - Year Total**	**FY 18 Actual as of 09/30/18**	**Total Projected through 09/30/18**
Design	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construction	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000	$ -	$ -
Other Project Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**	**$ -**	**$ -**

FY 2019 - FY 2023 Capital Projects

Project Name:	Pump Station #55 Rehab
Project Number:	18035
Location:	Pump Station #55
Status:	New Project
Benefit Department:	Utilities
Project Manager:	Mike Bailey
Priority:	
Est. Project Cost:	**$200,000**
Funding Source:	Water & Sewer Capital Improvement Fund
Construction Year:	FY 2018 - 2019

Description/Justification
Rehabilitation of wastewater master pump station #55, including replacement of pumps, electrical equipment, and controls. Current equipment is deteriorating due to age (1980's) and is inefficient.

Funding Sources:	**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**	**Total**		
Capital Projects Fund - 300	$ -	$ -	$ -	$ -	$ -	$ -	**Project Estimated**	
Grant	$ -	$ -	$ -	$ -	$ -	$ -	Start Date	Completion Date
Water & Sewer CIP Fund	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000	FY 19	FY 19
Total	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**		

Project Components:	**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**	**Five - Year Total**	**FY 18 Actual as of 09/30/18**	**Total Projected through 09/30/18**
Design	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construction	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000	$ -	$ -
Other Project Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**	**$ -**	**$ -**

FY 2019 - FY 2023 Capital Projects

Project Name:	Gravity Sewer Rehab Lining
Project Number:	18036
Location:	
Status:	Annual Project
Benefit Department:	Utilities
Project Manager:	Mike Bailey
Priority:	
Est. Project Cost:	**$300,000**
Funding Source:	Water & Sewer Capital Improvement Fund
Construction Year:	FY 2018 - 2019

Description/Justification
Annual rehabilitation of sewer mains, laterals, and manholes (typically via lining/coating).

Funding Sources:	**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**	**Total**		
Capital Projects Fund - 453	$ -	$ -	$ -	$ -	$ -	$ -	**Project Estimated**	
Grant	$ -	$ -	$ -	$ -	$ -	$ -	Start Date	Completion Date
Capital Projects Fund - 453	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000	FY 19	FY 19
Total	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**		

Project Components:	**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**	**Five - Year Total**	**FY 18 Actual as of 09/30/18**	**Total Projected through 09/30/18**
Design	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construction	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000	$ -	$ -
Other Project Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**	**$ -**	**$ -**

FY 2019 - FY 2023 Capital Projects

Project Name:	Steel Water Tank Replacement
Project Number:	17001
Location:	
Status:	New Project
Benefit Department:	Utilities
Project Manager:	Mike Bailey
Priority:	
Est. Project Cost:	**$450,000**
Funding Source:	Water & Sewer Capital Improvement Fund
Construction Year:	FY 2018 - 2019

Description/Justification
Replacementof 500,000 gallon steel water storage tank on treatment plant site. The existing tank is in poor condition. A recent engineering analysis suggested complete replacement with a prestressed concrete tank as the most cost effective option

Funding Sources:	**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**	**Total**		
Capital Projects Fund - 300	$ -	$ -	$ -	$ -	$ -	$ -	**Project Estimated**	
Grant	$ -	$ -	$ -	$ -	$ -	$ -	Start Date	Completion Date
Water & Sewer CIP - 453	$ 450,000	$ -	$ -	$ -	$ -	$ 450,000	FY 19	FY 19
Total	**$ 450,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 450,000**		

Project Components:	**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**	**Five - Year Total**	**FY 18 Actual as of 09/30/18**	**Total Projected through 09/30/18**
Design	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construction	$ 450,000	$ -	$ -	$ -	$ -	$ 450,000	$ -	$ -
Other Project Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 450,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 450,000**	**$ -**	**$ -**

FY 2019 - FY 2023 Capital Projects

Project Name:	Lift Station #48 Force Main Replacement
Project Number:	18038
Location:	
Status:	New Project
Benefit Department:	Utilities
Project Manager:	Mike Bailey
Priority:	
Est. Project Cost:	**$750,000**
Funding Source:	Water & Sewer Capital Improvement Fund
Construction Year:	FY 19

Description/Justification
Rehabilitate deteriorated lift station by converting it to a submersible station, and replace pumps/motors, along with replacement of 1,400 feet of deteriorated force main.

Funding Sources:	**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**	**Total**		
Capital Projects Fund - 300	$ -	$ -	$ -	$ -	$ -	$ -	**Project Estimated**	
Grant	$ -	$ -	$ -	$ -	$ -	$ -	Start Date	Completion Date
Water & Sewer CIP Fund	$ 750,000	$ -	$ -	$ -	$ -	$ 750,000	FY 19	FY 19
Total	**$ 750,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 750,000**		

Project Components:	**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**	**Five - Year Total**	**FY 18 Actual as of 09/30/18**	**Total Projected through 09/30/18**
Design	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construction	$ 750,000	$ -	$ -	$ -	$ -	$ 750,000	$ -	$ -
Other Project Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 750,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 750,000**	**$ -**	**$ -**

FY 2019 - FY 2023 Capital Projects

Project Name:	Bill Lips Park Lighting Replacement
Project Number:	18030
Location:	Bill Lips Park
Status:	New Project
Benefit Department:	Public Works
Project Manager:	Richard Freeman
Priority:	
Est. Project Cost:	**$400,000**
Funding Source:	Capital Projects Fund & 50/50 Grant
Construction Year:	FY 2018 - 2019

Description/Justification
Retrofit the existing lighting with LED lights utilizing the LWCF 50/50 grant. The existing lights are old and inefficient. This project is estimated to take 6 months to complete.

Funding Sources:	**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**	**Total**		
Capital Projects Fund - 300	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000	**Project Estimated**	
Grant	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000	Start Date	Completion Date
							FY 19	FY 19
Total	**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 400,000**		

Project Components:	**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**	**Five - Year Total**	**FY 18 Actual as of 09/30/18**	**Total Projected through 09/30/18**
Design	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construction	$ 400,000	$ -	$ -	$ -	$ -	$ 400,000	$ -	$ -
Other Project Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 400,000**	**$ -**	**$ -**

FY 2019 Capital Projects

Project Name:	PW Admin. Bldg. Construction Contract Documents
Project Number:	18043 "A"
Location:	Public Works Compound
Status:	New Project
Benefit Department:	Public Works
Project Manager:	Richard Freeman
Priority:	
Est. Project Cost:	**$1,500,000**
Funding Source:	Capital Projects Fund
Construction Year:	FY 2019

Description/Justification
Develop engineered specifications and a bid package for the construction of a new Public Works Administration Building, which includes a training room that can function as the City's Emergency Operations Center (EOC). The budget number is for construction contract documents for the Public Works new administration building. This project is estimated to take 6 months to complete.

Funding Sources:	**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**	**Total**		
Capital Projects Fund - 300	$ 300,000	$ 1,200,000	$ -	$ -	$ -	$ 1,500,000	**Project Estimated**	
Grant	$ -	$ -	$ -	$ -	$ -	$ -	Start Date	Completion Date
							FY 19	FY 19
Total	**$ 300,000**	**$ 1,200,000**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**		

Project Components:	**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**	**Five - Year Total**	**FY 18 Actual as of 09/30/18**	**Total Projected through 09/30/18**
Design	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000	$ -	$ -
Construction	$ -	$ 1,200,000	$ -	$ -	$ -	$ 1,200,000	$ -	$ -
Other Project Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 300,000**	**$ 1,200,000**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**	**$ -**	**$ -**

FY 2019 - FY 2023 Capital Projects

Project Name:	Building Dept. Renovation
Project Number:	17019
Location:	Building Dept. City Hall
Status:	New Project
Benefit Department:	Building
Project Manager:	Richard Freeman
Priority:	
Est. Project Cost:	**$540,000**
Funding Source:	Capital Projects Fund
Construction Year:	FY 2018 - 2019

Description/Justification
Building Department Renovation is a complete renovation of the area where the Building Dept. and Growth Management are located at City Hall. The space was very ineffective for engaging with residents, contractors, and other members of the public. This upgraded space will allow these two departments to operate more efficiently and effectively.

Funding Sources:	**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**	**Total**		
Capital Projects Fund - 300	$ 540,000	$ -	$ -	$ -	$ -	$ 540,000	**Project Estimated**	
Grant	$ -	$ -	$ -	$ -	$ -	$ -	Start Date	Completion Date
							FY 19	FY 19
Total	**$ 540,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 540,000**		

Project Components:	**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**	**Five - Year Total**	**FY 18 Actual as of 09/30/18**	**Total Projected through 09/30/18**
Design	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construction	$ 540,000	$ -	$ -	$ -	$ -	$ 540,000	$ -	$ -
Other Project Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 540,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 540,000**	**$ -**	**$ -**

FY 2019 - FY 2023 Capital Projects

Project Name:	Pool & Tennis Whole Building Generator
Project Number:	
Location:	Pool & Tennis Center
Status:	New Project
Benefit Department:	Recreation
Project Manager:	Richard Freeman
Priority:	High
Est. Project Cost:	**$200,000**
Funding Source:	Capital Projects Fund
Construction Year:	FY 2018 - 2019

Description/Justification
Generator needed for Pool & Tennis Center for Hurricane preparedness. Construction will be 2 months.

Funding Sources:	**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**	**Total**		
Capital Projects Fund - 300	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000	**Project Estimated**	
Grant	$ -	$ -	$ -	$ -	$ -	$ -	Start Date	Completion Date
							FY 19	FY 19
Total	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**		

Project Components:	**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**	**Five - Year Total**	**FY 18 Actual as of 09/30/18**	**Total Projected through 09/30/18**
Design	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construction	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000	$ -	$ -
Other Project Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**	**$ -**	**$ -**

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APPENDIX

GLOSSARY OF ACRONYMS AND TERMS

Accrual Basis – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Taxes – Commonly referred to as property taxes, levied on both real and personal property, according to the property's valuation and tax rate.

Amended Budget – The current budget, resulting from changes to the Adopted Budget. An example of a common change would be a line item transfer of funds.

Appropriation – A legal authorization to incur obligations and make expenditures for specific purposes.

Assessed Valuation – The valuation set upon real estate and certain personal property by the Property Appraiser as a basis for levying property taxes.

Asset – Resources owned or held by a government which have monetary value.

Balanced Budget - A balanced budget is described as the amount available from taxation and other sources (revenues), including amounts carried over from prior fiscal years that must equal the total appropriations for expenditures and reserves.

Base Budget – Projected cost of continuing the existing levels of service in the current budget year.

Bond – A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

BSO – Broward Sheriff's Office

Budget – A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

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

Budgetary Control – The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets – Assets of significant value and having a useful life of more than one year. Capital assets are also called fixed assets.

Capital Budget – The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Improvements – Expenditures related to the acquisition, expansion or rehabilitation of an element of the physical plant of the government- sometimes referred to as infrastructure.

Capital Improvement Program (CIP) – An expenditure plan incurred each year over a fixed number of years to meet capital needs arising from the long term needs of the government.

Capital Outlay – Expenditures for fixed assets which have a value of $1,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

GLOSSARY OF ACRONYMS AND TERMS

Capital Project – Major construction, acquisition, or renovation activities which add value to the physical assets of a government, or significantly increase their useful life. Also called capital improvements.

Cash Basis – A basis of accounting which recognizes transactions only when cash is increased or decreased.

CERT -Community Emergency Response Team

CDBG – Community Development Block Grant

Charges for Services/Services Revenue – An established fee charged for a particular service in addition to basic service.

Collective Bargaining Agreement – A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, workings conditions, salary, fringe benefits, and matters affecting health and safety of employees).

Commission Approved Budget – The original budget as approved by the City Commission at the beginning of the fiscal year.

Constant or Real Dollars – The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time.

Consumer Price Index (CPI) – A statistical description of price levels provided by the Federal Government. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

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.

Cost-of-Living Adjustment (COLA) – An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service – Payment of principal and interest on borrowed money according to a predetermined payment schedule.

Deficit – The excess liability of an entity over its assets; or the excess of expenditures or expenses over revenues during a single accounting period.

Department – The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation – The decline in the value of assets due to wear and tear, age, or obsolescence.

Employee (or Fringe) Benefits – Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

EMS – Emergency Medical Services

Expenditure – The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

GLOSSARY OF ACRONYMS AND TERMS

Fiscal Policy – A government's policies with respect to revenues, spending, 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.

Fiscal Year – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. For Lauderdale Lakes, this twelve (12) month period is October 1 to September 30.

Fixed Assets – Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Franchise Fee – Fees assessed on public utility corporations in return for granting a privilege to operate inside the City limits, e.g. water, electricity, cable television.

Full Time Equivalent - The equivalent of one person working full time: 8 hrs/day. Example: A part-time employee works 40 hours per pay period, this person is an equivalent .5 of a full-time employee (40 x 26/2080).

Fund – A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance – The excess of the assets of a fund over its liabilities, reserves, and carry-over.

GAAP – Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund – Fund used to account for financial resources except those required to accounted for in another fund.

General Obligation (G.O.) Bond – This type of bond is backed by the full faith, credit and taxing power of the government.

Governmental Fund – Funds in which most governmental functions of the City are financed.

Grants – 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 grantee.

Indirect Cost – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

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

Interfund Transfers – The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue – Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Levy – To impose taxes for the support of government activities.

Line-item Budget – A budget prepared along departmental lines that focuses in detail on what is to be bought.

Long-term Debt – Debt with a maturity of more than one year after the date of issuance.

Mill – The property tax rate which is applied to the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 of assessed property valuation.

GLOSSARY OF ACRONYMS AND TERMS

Modified Accrual Basis – The basis of accounting in which transactions are recognized when they become measureable and available.

Object of Expenditure – An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective – Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations – Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Expenses – The cost for personnel, materials and equipment required for a department to function.

Operating Revenue – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Pay-as-you-go Basis – A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Personnel Services – Expenditures for salaries, wages, and fringe benefits of a government's employees.

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.

Program – A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Proprietary Funds – These are funds which operate on a business like basis. These funds derive their revenue primarily from the fees received for the sources they provide and are self-sufficient. Examples of this include the Parking Lot, Stormwater, and Water-Sewer Utility Funds.

Purpose – A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

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.

Resources – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue – Sources of income financing the operations of government.

Rolled-back Rate – The tax rate when applied to the current year's adjusted taxable value, generates the same ad valorem tax revenue as the prior year.

Sales and Use Tax Revenue – Sales taxes paid on goods and services that is collected at the time of purchase and submitted to the State. A use tax is paid when a sales tax was not paid. Both are collected by the State and then distributed to municipalities based upon its population.

GLOSSARY OF ACRONYMS AND TERMS

Source of Revenue – Revenues are classified according to their source or point of origin.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRIM – Truth In Millage (Section 200.065, Florida Statute)

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance – The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges – The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Utility Taxes – Municipal charges on consumers or various utilities such as electricity, gas, water, telecommunications.



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