

Fiscal Year 2019

Presentation of Enterprise & Special Revenue Funds

Tuesday, August 14th 2018

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Finance Director

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Budget Preparation Timeline

January - March

- First Quarter Review
- Annual Financial Audit
- Presentation of Annual Progress Report
- Survey Results to City Council
- Annual Update of the Strategic Action Plan

April - May

- Review 10 Year Infrastructure Plan
- Departments Begin FY 2019 Budget Preparation
- Second Quarter Review
- Year to Date Budget Results Presentation



Budget Preparation Timeline

May – June

- Fund Accounting & Long Term Planning Presentation
- Property Tax & Other Revenues Presentation

July - August

- General Fund Budget Workshop
- Adopt Maximum Millage Rate (August 4th deadline)
- Third Quarter Review
- Proprietary & Special Revenue Budget Workshop
- Internal Services & Capital Funds Budget Workshop
- Final Proposed Budget Presentation



Budget Preparation Timeline

September

- Public Hearing to Tentatively Adopt Millage Rate & Budget
- Public Hearing to Adopt Final Millage Rate & Budget

October – December

- FY 2018 Year End Close-out
- End of Year Review with Departments



Special Revenue Funds



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CDBG Grant Fund

	Budget 2018	Estimated 2018	*Budget 2019	Change 2018-2019	Percentage Change
CDBG Entitlement Grant	1,062,981	1,217,298	506,673	(556,308)	-52.33%
Total Revenues	1,062,981	1,217,298	506,673	(556,308)	-52.33%
Total Expenditures	1,062,981	1,217,298	506,673	(556,308)	-52.33%

*2019 Expenditures

Seminole Woods Path	\$175,000
Summer Activity Scholarships	\$15,000
Community Outreach Services (Senior Programs)	\$25,000
Public Service Grants	\$10,000



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Police Education Fund

	Budget 2018	Estimated 2018	Budget 2019	Change 2018-2019	Percentage Change
Revenues	4,750	5,000	4,500	(250)	-5.26%
Appropriated fund balance	3,000	3,000	1,000	(2,000)	-66.67%
Total Revenues	7,750	8,000	5,500	(2,250)	-29.03%
Expenditures	7,750	7,000	4,500	(3,250)	-41.94%
Contingency	-	1,000	1,000	1,000	
Total Expenditures	7,750	8,000	5,500	(2,250)	-29.03%

Advanced & Specialized Training

These funds will be used for the purpose of conducting advanced and specialized training for the members of the Sheriff's Office law enforcement services.



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Special Events Fund

	Budget 2018	Estimated 2018	Budget 2019	Change 2018-2019	Percentage Change
Revenues:					
Recycling Revenue	100,000	100,000	101,175	1,175	1.18%
Grants	20,000	20,000	21,250	1,250	6.25%
Charges for Services	58,545	59,056	64,745	6,200	10.59%
Total Revenues	178,545	179,056	187,170	8,625	4.83%
Total Expenditures	178,545	179,056	187,170	8,625	4.83%

2019 Special Events:

Starlight Event & Parade, Arbor Day, Fireworks in the Park, Hall of Terror, Food Truck Tuesdays, CHIRP, Christmas Tree Recycling, Birds of a Feather, Waterway Cleanup, Feet to Feast, Pink 5K, Eggstravaganza



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NSP Grant Fund

	Budget 2018	Estimated 2018	Budget 2019	Change 2018-2019
Program Income	-	41,124	-	-
Total Revenue	-	41,124	-	-
Operating Expenditures	-	41,124	-	-
Total Expenditures	-	41,124	-	-



BAC Fund

	Budget 2018	Estimated 2018	Budget 2019	Change 2018-2019	Percentage Change
Charges for Services	5,000	5,000	5,000	-	0.00%
Appropriated Fund Balance	11,500	11,500	11,500	-	0.00%
Total Revenues	16,500	16,500	16,500	-	0.00%
Operating Expenditures	5,000	5,000	5,000	-	0.00%
Reserve	11,500	11,500	11,500	-	0.00%
Total Expenditures	16,500	16,500	16,500	-	0.00%



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Disaster Reserve Fund

	Budget 2018	Estimated 2018	Budget 2019
Federal FEMA Reimbursement	-	1,450,000	-
State FEMA Reimbursement	-	225,000	-
Insurance Settlements	-	8,141	-
Appropriated Fund Balance	-	326,859	-
Total Revenues	-	2,010,000	-
Hurricane Expenditures	-	2,010,000	-

Disaster Reserve Fund Balance Policy

The Disaster Reserve can be used to address unanticipated expenditures arising out of a hurricane, tornado, other major weather related events, and/or other massive infrastructure failures or other disasters, whether man-made or caused by nature, using emergency procedures as provided for in the City's Purchasing Policy.



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Enterprise Funds



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Information Technology Fund – Internal Services

	Budget 2018	Estimated 2018	Budget 2019	Change 2018-2019	Percentage Change
Internal Service Charges	2,107,594	2,107,594	1,953,225	(154,369)	-7.3%
Misc. Revenue	2,000	2,418	500	(1,500)	-75.0%
Transfers from Other Funds*	-	-	51,302	51,302	n/a
Transfer from Enterprise Fund	237,239	254,044	200,000	(37,239)	-15.7%
Transfer from General Fund	-	-	250,000	250,000	n/a
Appropriated Fund Balance	108,053	90,733	226,454	118,401	109.6%
Total Revenues	2,454,886	2,454,789	2,681,481	226,595	9%
<i>*Dept. purchase of new IT equipment</i>					
Operating Expenditures	2,392,886	2,361,789	2,560,481	167,595	7.0%
Capital Outlay	62,000	93,000	121,000	59,000	95.2%
Total Expenditures	2,454,886	2,454,789	2,681,481	226,595	9%

	2018	2019	**2018-2019
Personnel (FTE)	13	13.5	0.5

**Project Manager (start April 2019)

**Move 50% of Shared Staff Assistant to CM&E



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Information Technology Fund – Enterprise

	Budget 2018	Estimated 2018	Budget 2019	Change 2018-2019	Percentage Change
Fiber Optic Charges	230,000	286,440	288,440	58,440	25.4%
Cell Tower Consulting	21,000	35,000	20,000	(1,000)	-4.8%
Cell Tower Rentals	275,000	227,684	204,317	(70,683)	-25.7%
Misc. Revenue	-	5,421	-		
Total Revenues	526,000	554,545	512,757	(13,243)	-2.5%
Operating Expenditures	179,630	209,370	225,669	46,039	25.6%
Cell Tower Consulting	21,000	35,000	20,000	(1,000)	-4.8%
Transfer to Internal Service Fund	237,239	254,044	200,000	(37,239)	-15.7%
Other	16,131	16,131	17,088	957	n/a
Capital Outlay	72,000	40,000	50,000	(22,000)	-30.6%
Total Expenditures	526,000	554,545	512,757	(13,243)	-3%
	2018	2019	2018-2019		
Personnel (FTE)	0	1	1		

*Broadband Project Manager



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Solid Waste Fund

	Budget 2018	Estimated 2018	Budget 2019	Change 2018-2019	Percentage Change
Contractual Services	8,367,960	8,392,392	8,450,296		
Yard Debris Hauling - Hurricane Irma	-	203,000	-		
Total Expenditures	8,367,960	8,595,392	8,450,296	82,336	0.98%
Solid Waste Charges	8,367,960	8,392,392	8,450,296		
Appropriated Fund Balance	-	203,000	-		
Total Revenues	8,367,960	8,595,392	8,450,296	82,336	0.98%



Building Permits Fund

	Budget 2018	Estimated 2018	Budget 2019	Change 2018-2019	Percentage Change
Permits, Fees and Miscellaneous	2,318,000	2,318,000	2,318,000	-	0.0%
Interest	15,000	15,000	15,000	-	100.0%
Total Revenues	2,333,000	2,333,000	2,333,000	-	0.0%
Operating Expenditures	1,861,675	1,831,207	2,165,791	304,116	16.3%
Reserves	471,325	501,793	167,209	(304,116)	-64.5%
Total Expenditures	2,333,000	2,333,000	2,333,000	-	0.0%

	*Change		
	2018	2019	2018-2019
Personnel (FTE)	17.55	20.05	2.50

*Building Inspector, Plans Examiner, 50% of Compliance Manager



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Looking Ahead

Aug. 28th

Budget Workshop - Internal Services Funds

Budget Workshop - Capital Funds

Sept. 4th

Budget Workshop - Final Proposed Budget Presentation

Business Meeting - Approval of Water/Wastewater Utility Rate Adjustments

Sept. 5th

Public Hearing to adopt tentative millage rate and Budget

Sept. 11th

Workshop - Final Stormwater Rate Study

Sept. 18th

Business Meeting - Stormwater Rate Consideration

Sept. 19th

Final Public Hearing to adopt final millage and budget



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