



City of Tarpon Springs, Florida

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MEMORANDUM

June 20, 2017

TO: HONORABLE MAYOR AND BOARD OF COMMISSIONERS
 FROM: RON HARRING, CPFO, CGFO, FINANCE DIRECTOR
 SUBJECT: **BUDGET RESOLUTION 2017-25**

RECOMMENDATION:

To approve Budget Resolution 2017-25.

BACKGROUND:

Budget resolutions are necessary when amending the budget and funds are transferred between funds, between departments of a fund, and/or the budget is increased or decreased.

The purpose of Budget Resolution 2017-25 is to budget for items that were not previously budgeted for in the Fiscal Year 2017 Budget. The items are:

<u>Item</u>	<u>Amount</u>
Vacation sell back/Employee Retirement Vacation	\$ 100,773
Vacation sell back- is an un-budgeted expenditure	
This budgets for the amount used year to date.	
Funding Source-Vacation and Sick Compensated Absences Reserve	
Painting Station 69	\$ 21,000
Funding Source-Reserves brought forward from FY 2016	
Flooring Station 70	\$ 11,009
Funding Source-Reserves brought forward from FY 2016	
Project Administration (PA)-New Department; BOC approved 3/21/17	\$ -
Two positions from Building Development to PA Dept	\$ (76,832)
One position from Water Sewer Admin to PA Dept	\$ (67,196)
PA positions allocated 30% General Fund	\$ 43,209
PA positions allocated 50% Water-Sewer Fund	\$ 72,014
PA positions allocated 20% Stormwater Fund	\$ 28,805
Building Development-Plan Review	\$ 18,753
To budget for Temporary Plan Review Assistance	
Funding Source-Amount remaining from Project Admin Re-org	

Item	Amount
Bucket Truck ; BOC approved 5/16/17	\$ 83,910
Bucket Truck for tree maintenance	
Funding Source-Tree Bank	
Scoreboard Sisler Field	\$ 3,385
Scoreboard replacement Sisler Field	
Funding Source-Insurance Refund	
Cemetery Land Purchase; BOC approved 3/21/17	\$ 257,090
Purchase of land at 1201 E Tarpon Ave.	
Funding Source-Cemetery Perpetual Care Fund	
Community Gardens Expenditures	\$ 10,000
Expenditures for Community Garden Operations	
Funding Source-Donation Reserve	
Shades for Auditorium	\$ 13,686
Shades for windows in City Hall auditorium	
Funding Source-Donation Reserve	
Handicap Fund	\$ 3,600
ADA Tuf Tite Mats	
Funding Source-Handicap Fund	
Street Paving; BOC approved 11/15/16	\$ 29,107
Additional Street Paving to Contract amount total \$189,107	
Original Budget \$160,000	
Funding Source-Capital Project Fund Reserves	
Land Purchase Corner Ring Ave and Pine St; BOC approved 4/18/17	\$ 26,500
Land Purchase Vacant land corner Ring Ave and Pine St	
Funding Source-One Cent Sales (Penny) Fund Reserves	
Land Purchase North St and Mango St; BOC approved 5/23/17	\$ 60,000
Land Purchase northeast corner North St and Mango St	
Funding Source-One Cent Sales (Penny) Fund Reserves	
Court Street Improvements; BOC approved 2/21/17	\$ 20,000
Budget for Court Street Improvements	
Funding Source-Capital Project Fund Reserves	
Mobile Bathroom; BOC approved 1/10/17	\$ 35,396
Funding for purchase of Mobile Bathroom	
Funding Source-Expense Adjustments/Sanitation Reserves	
Message Board for Sanitation	\$ 11,990
Message Board used for Sanitation Purposes	
Funding Source-Insurance Refund	
Excavator for Sanitation; BOC approved 5/16/17	\$ 64,768
Front Loader traded in for Excavator	
Funding Source-Expense Adjustments/Sanitation Reserves	
FDEP Landfill Permit Five Years	\$ 30,426
Required FDEP Five Year Landfill Permit	
Funding Source-Expense Adjustments/Sanitation Reserves	

Item	Amount
Bayshore Heights Development Agreement; BOC approved 11/18/14	
Developer provided the following infrastructure;	\$ 376,686
Sidewalks	\$ 11,907
New Water Line	\$ 140,900
Reclaimed Line	\$ 41,040
Old Pipe West Property Line	\$ 60,839
Life Station	\$ 122,000
Funding Source-Water-Sewer Reserves	
Collections-Drive Thru Window	\$ 5,617
Replacement of Drive Thru Window Drawer	
Funding Source-Water-Sewer Reserves	
Funding for Additional Meters	\$ 75,000
Additional Radio Read Meters Installed	
Funding Source-Water-Sewer Reserves	
Water Plant Chemicals	\$ 250,000
Funding for Additional Chemicals for Water Plant	
Funding Source-Water-Sewer Reserves	
Sodium Hydroxide Station	\$ 100,000
Funding for Sodium Hydroxide Station	
Funding Source-Water-Sewer Reserves	
Additional New Wells	\$ 145,600
Funding for New Wells	
Funding Source-Water-Sewer Reserves	
Engineering Services for Project Administration	\$ 30,000
Funding for Engineering services for new Project Admin Dept.	
Funding Source-Water-Sewer Reserves	
Interfund Transfers from Enterprise Funds to General Fund	\$ 177,429
To update Interfund Transfers from Enterprise Funds for	
Administration fees to General Fund:	
Sanitation Fund to General Fund to \$220,756 from \$206,400	\$ 14,356
Water-Sewer Fund to General Fund, to \$817,332 from \$620,610	\$ 196,722
Stormwater Fund to General Fund, to \$111,499 from \$114,165	\$ (2,666)
Golf Course Fund to General Fund, to \$103,757 from \$134,740	\$ (30,983)
Funding Source-Expense/Revenue adj or Reserves within each Fund	
Admin Fee from Sanitation and Stormwater Funds to Water-Sewer Fund	\$ 95,842
To update Administrative Fee to Water-Sewer Fund from:	
Sanitation Fund to Water-Sewer Fund, to \$150,883 from \$76,490	\$ 74,393
Stormwater Fund to Water-Sewer Fund, to \$60,544 from \$39,095	\$ 21,449
Funding Source-Expense/Revenue adj or Reserves within each Fund	
Total	\$ 2,057,567

RESOLUTION 2017-25

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE CITY OF TARPON SPRINGS,
FLORIDA, AMENDING THE BUDGET FOR FISCAL YEAR 2016-17.

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE CITY OF TARPON SPRINGS, FLORIDA
THAT THE FOLLOWING AMENDMENTS ARE MADE TO THE FISCAL YEAR BUDGET OF 2016-17.

GENERAL FUND (001)

EXPENDITURES

<u>Description</u>	<u>Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Revised</u>
<u>Police</u>				
001-1002-521.12-00	3,536,773	48,772	-	3,585,545
Regular Salaries				
To budget for vacation sell back				
<u>Fire</u>				
001-1102-522.12-00	2,363,685	32,949	-	2,396,634
Regular Salaries				
To budget for vacation sell back				
001-1102-522.62-00	-	21,000	-	21,000
Building				
Painting Station 69				PS1705
001-1102-522.63-00	3,000	11,009	-	14,009
Improvements O/T Building				
Flooring Station 70				FD0036
<u>Building Development</u>				
001-1202-524.12-00	563,792	4,052	76,832	491,012
Regular Salaries				
To budget for vacation sell back		4,052		
Project Admin Dept Re-org		(76,832)		
001-1202-524.13-00	-	18,753	-	18,753
Other Salaries				
Plan Review Assistance				
<u>Tree Bank</u>				
001-1204-537.64-00	76,877	83,910	-	160,787
Machinery & Equipment				
Bucket Truck				
<u>Parks & Parkways</u>				
001-1403-572.63-00	31,903	3,385	-	35,288
Improvements O/T Building				
Scoreboard Sisler Field				RE0091
<u>Cemetery</u>				
001-1406-539.61-00	-	257,090	-	257,090
Land				
Land Purchase at 1201 E Tarpon				CE0011
<u>Community Gardens</u>				
001-1415-572.52-00	-	10,000	-	10,000
Operating Supplies				
Community Garden Expenses				
<u>Arts Historic Resources</u>				
001-1602-573.11-00	83,224	15,000	-	98,224
Executive Salaries				
Former Director Vacation/Sick Pay				
<u>Arts Historic Resources Donations</u>				
001-1602-573.63-00	-	13,686	-	13,686
Improvements O/T Building				
Shades for Auditorium				

<u>Description</u>	<u>Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Revised</u>
<u>Project Administration</u>				
001-5001-519.12-00	-	43,209	-	43,209
Regular Salaries				
New Department Project Administration				
General Fund 30%				
Building	23,050			
Water-Sewer	<u>20,159</u>			
	43,209			
Total Expenditures	<u>\$ 6,659,254</u>	<u>\$ 562,815</u>	<u>\$ 76,832</u>	<u>\$ 7,145,237</u>
<u>REVENUE</u>				
<u>GENERAL FUND</u>				
001-0000-323.10-00	\$ 1,695,000	\$ -	\$ 185,604	\$ 1,509,396
Franchise Fee-Electric				
001-0000-369.40-05	-	3,385	-	3,385
Insurance Refund Parks & Parkways				
001-0000-382.44-01	206,400	14,356	-	220,756
Contribution Sanitation				
001-0000-382.44-02	620,610	196,722	-	817,332
Contribution Water-Sewer				
001-0000-382.44-06	114,165	-	2,666	111,499
Contribution Stormwater				
001-0000-382.44-07	134,740	-	30,983	103,757
Contribution Golf Course				
001-0000-389.01-03	-	83,910	-	83,910
Carryover-Tree bank				
001-0000-389.01-05	110,000	257,090	-	367,090
Carryover-Cemetery Perpetual Care				
001-0000-389.01-10	115,000	25,314	-	140,314
Carryover-Management Designations				
001-0000-389.01-12	-	100,773	-	100,773
Carryover-Compensated Absences				
001-0000-389.03-00	60,600	23,686	-	84,286
Carryover - Donations				
Total Revenues	<u>\$ 3,056,515</u>	<u>\$ 705,236</u>	<u>\$ 219,253</u>	<u>\$ 3,542,498</u>
<u>RECAP FUND 001</u>				
Total Expenditures	\$ 23,354,273	\$ 562,815	\$ 76,832	\$ 23,840,256
Total Revenue	\$ 23,354,273	\$ 705,236	\$ 219,253	\$ 23,840,256

<u>Description</u>	<u>Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Revised</u>
FUND 121 -HANDICAP FUND				
EXPENDITURES				
Handicap				
121-1005-521-52-00 Operating Supplies ADA TuffTite Mats	\$ 2,000	\$ 3,600	\$ -	\$ 5,600
Total Expenditures	\$ 2,000	\$ 3,600	\$ -	\$ 5,600
REVENUE				
121-0000-389.01-00 Carryover Co-op Revenue	\$ 455	\$ 3,600	\$ -	\$ 4,055
Total Revenues	\$ 455	\$ 3,600	\$ -	\$ -
RECAP FUND 121				
Total Expenditures	\$ 2,000	\$ 3,600	\$ -	\$ 5,600
Total Revenue	\$ 2,000	\$ 3,600	\$ -	\$ 5,600

FUND 301 - CAPITAL PROJECT FUND						
EXPENDITURES						
Road Program						
301-8402-541.63-00 Improvements O/T Building Street Paving Bayshore Heights Development Agreement Sidewalks Court Street Improvements	TR1702 WS1737 TR1709	29,107 11,907 20,000	\$ 257,537	\$ 61,014	\$ -	\$ 318,551
Total Expenditures		61,014	\$ 257,537	\$ 61,014	\$ -	\$ 318,551
REVENUE						
301-0000-389.01-00 Carryover - Cash			\$ 19,400	\$ 61,014	\$ -	\$ 80,414
Total Revenues			\$ 19,400	\$ 61,014	\$ -	\$ 80,414
RECAP FUND 301						
Total Expenditures			\$ 257,537	\$ 61,014	\$ -	\$ 318,551
Total Revenue			\$ 257,537	\$ 61,014	\$ -	\$ 318,551

FUND 307 - LOCAL OPTION SALES TAX						
EXPENDITURES						
LOCAL OPTION SALES TAX						
307-8603-541.61-00 Land Northeast corner North St and Mango St Vacant land corner of Ring Ave and Pine St	TR1705 TR1711	60,000 26,500	\$ -	\$ 86,500	\$ -	\$ 86,500
Total Expenditures			\$ -	\$ 86,500	\$ -	\$ 86,500
REVENUE						
307-0000-389.01-00 Cash Carryover			\$ 1,609,942	\$ 86,500	\$ -	\$ 1,696,442
Total Revenues			\$ 1,609,942	\$ 86,500	\$ -	\$ 1,696,442
RECAP FUND 307						
Total Expenditures			\$ 6,780,667	\$ 86,500	\$ -	\$ 6,867,167
Total Revenue			\$ 6,780,667	\$ 86,500	\$ -	\$ 6,867,167

<u>Description</u>	<u>Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Revised</u>
<u>FUND 401 - SANITATION</u>				
<u>EXPENDITURES</u>				
<u>Solid Waste</u>				
401-4105-534.34-00 Other Contractual Services To adjust Refuse Contractor to actual	\$ 3,250,396	\$ -	\$ 84,110	\$ 3,166,286
401-4105-534.49-00 Other Current Charges Transfer to Water-Sewer	76,490	74,393	-	150,883
401-4105-534.62-00 Buildings Mobile Bathroom OT0386	-	35,396	-	35,396
401-4105-534.64-00 Machinery & Equipment Message Board 11,990 Excavator 64,768	64,768	76,758	-	141,526
	76,758			
401-4105-581.91-00 Transfer	206,400	14,356	-	220,756
<u>Landfill</u>				
401-4106-534.31-00 Professional Services Required Landfill Permit for five years	-	30,426	-	30,426
<u>Recycling</u>				
401-4108-534.34-00 Other Contractual Services To adjust Recycling Contractor to actual	538,217	-	71,931	466,286
Total Expenditures	\$ 4,136,271	\$ 231,329	\$ 156,041	\$ 4,211,559
<u>REVENUE</u>				
401-0000-369.40-13 Insurance Refund	\$ -	\$ 11,990	\$ -	\$ 11,990
401-0000-389.01-00 Carryover - Cash	13,072	63,298	-	76,370
Total Revenues	\$ 13,072	\$ 75,288	\$ -	\$ 88,360
<u>RECAP FUND 401</u>				
Total Expenditures	\$ 4,983,704	\$ 231,329	\$ 156,041	\$ 5,058,992
Total Revenues	\$ 4,983,704	\$ 75,288	\$ -	\$ 5,058,992

FUND 402 - WATER/SEWER FUND

EXPENDITURES

<u>Collections</u>				
402-0903-536.64-00 Machinery & Equipment Drive thru Window replacement	\$ 16,331	\$ 5,617	\$ -	\$ 21,948
<u>Administration</u>				
402-4001-536.12-00 Regular Salaries Project Admin Dept Re-org	131,357	-	67,196	64,161
<u>Water Distribution</u>				
402-4303-536.63-00 Improvements O/T Building Bayshore Heights Development Agreement WS1737 161,420 New Water Line 140,900 Reclaimed Line 20,520	982,143	161,420	-	1,143,563

<u>Description</u>	<u>Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Revised</u>
<u>Meter Repair</u>				
402-4304-536.63-00 Improvements O/T Building Additional funding for new radio read meters	135,000	75,000	-	210,000
<u>Water Treatment</u>				
402-4305-536.52-00 Operating Supplies Chemicals for plant operation	260,000	250,000	-	510,000
402-4305-536.63-00 Improvements O/T Building	918,290	245,600	-	1,163,890
Sodium Hydroxide Station	WS1735	100,000		
New Wells	WS1702	145,600		
<u>Sewage Collection</u>				
402-4602-536.63-00 Improvements O/T Building	2,219,700	81,359	-	2,301,059
Bayshore Heights Development Agreement	WS1737	81,359		
Old Pipe West Property Line	60,839			
Reclaimed Line	20,520			
<u>Sewage Lift Stations</u>				
402-4604-536.63-00 Improvements O/T Building	201,908	122,000	-	323,908
Bayshore Heights Development Agreement	WS1737			
Lift Station				
<u>Project Administration</u>				
402-5001-536.12-00 Regular Salaries	-	72,014	-	72,014
New Department Project Administration				
Water-Sewer Fund 50%	Building	38,416		
	Water-Sewer	33,598		
		72,014		
402-5001-536.31-00 Professional Services	-	30,000	-	30,000
Engineering for New Department				
<u>Non-Departmental</u>				
402-8803-581.91-00 Transfer	620,610	196,722	-	817,332
Total Expenditures	\$ 5,485,339	\$ 1,239,732	\$ 67,196	\$ 6,657,875
<u>REVENUE</u>				
402-0000-343.65-03 Admin Fees	\$ 113,701	\$ 95,842	\$ -	\$ 209,543
402-0000-389.01-00 Cash Carryover	2,310,551	1,076,694	-	3,387,245
Total Revenues	\$ 2,424,252	\$ 1,172,536	\$ -	\$ 3,596,788
<u>RECAP FUND 402</u>				
Total Expenditures	\$ 18,548,779	\$ 1,239,732	\$ 67,196	\$ 19,721,315
Total Revenue	\$ 18,548,779	\$ 1,172,536	\$ -	\$ 19,721,315

<u>Description</u>	<u>Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Revised</u>
<u>FUND 406 - STORM WATER</u>				
<u>EXPENDITURES</u>				
<u>STORM WATER</u>				
406-4802-538.49-00 Other Current Charges Transfer to Water-Sewer	\$ 39,095	\$ 21,449	\$ -	\$ 60,544
406-4802-581.91-00 Transfer	114,165	-	2,666	111,499
<u>Project Administration</u>				
406-5001-538.12-00 Regular Salaries New Department Project Administration Stormwater Fund 20%	-	28,805	-	28,805
Building	15,366			
Water-Sewer	13,439			
	28,805			
Total Expenditures	\$ 153,260	\$ 50,254	\$ 2,666	\$ 200,848
<u>REVENUE</u>				
406-0000-389.01-00 Carryover - Cash	\$ 129,661	\$ 47,588	\$ -	\$ 177,249
Total Revenues	\$ 129,661	\$ 47,588	\$ -	\$ 177,249
<u>RECAP FUND 406</u>				
Total Expenditures	\$ 1,653,750	\$ 50,254	\$ 2,666	\$ 1,701,338
Total Revenue	\$ 1,653,750	\$ 47,588	\$ -	\$ 1,701,338

FUND 407 - GOLF COURSE FUND

<u>EXPENDITURES</u>				
<u>GOLF COURSE</u>				
407-4902-581.91-00 Transfers	\$ 134,740	\$ -	\$ 30,983	\$ 103,757
Total Expenditures	\$ 134,740	\$ -	\$ 30,983	\$ 103,757
<u>REVENUE</u>				
407-0000-347.21-00 Greens Fees	\$ 662,772	\$ -	\$ 30,983	\$ 631,789
Total Revenues	\$ 662,772	\$ -	\$ 30,983	\$ 631,789
<u>RECAP FUND 407</u>				
Total Expenditures	\$ 1,477,973	\$ -	\$ 30,983	\$ 1,446,990
Total Revenue	\$ 1,477,973	\$ -	\$ 30,983	\$ 1,446,990

RECAP - TOTAL CITY BUDGET

Total Expenditures	\$ 62,848,331	\$ 2,235,244	\$ 333,718	\$ 64,749,857
Total Revenues	\$ 62,848,331	\$ 2,151,762	\$ 250,236	\$ 64,749,857

Batch Number: _____

Posted by: _____

Updated by: _____

Date: _____

Date: _____