

MINUTES

CITY OF COCOA BUDGET/CIP WORKSHOP

August 9, 2017

A Budget/CIP Workshop was held on Wednesday, August 9, 2017, in City Council Chambers. Cocoa City Hall, 65 Stone Street, Cocoa, Florida as publicly noticed.

I. OPENING MATTERS:

Mayor Parrish called the workshop to order at 5:37 p.m.

Councilman Whipple provided the invocation. Deputy Mayor Boisvert led the assembly in the Pledge of Allegiance.

Present:	Henry Parrish	Mayor
	Don Boisvert	Deputy Mayor
	Brenda Warner	Councilwoman
	Clarence Whipple	Councilman
	Jeri Blanco	Councilwoman
	Anthony Garganese	City Attorney
	John Titkanich	City Manager
	Matt Fuhrer	Assistant City Manager
	Monica Arsenault	Assistant City Clerk

Other Staff Members Present:

Tammy Gemmati, Administrative Services Director; Jack Walsh, Utilities Director; Ed Wegerif, Public Works Director; Karen Hamilton, Community Services Director; Nancy Bunt, Community Services Deputy Director; Gene Prince, Fire Chief; Jonathan Lamm, Deputy Fire Chief; Michael Cantaloupe, Chief of Police; Robert Beach, I.T. Manager; Teri Butler, Finance Director; Lora Howell, Deputy Finance Director; and Lea Taylor, Budget Analyst.

II. WORKSHOP TOPICS:

1. Proposed FY2018 Budget & Capital Improvement Program

City Manager Titkanich introduced the FY 2018 Budget/CIP Presentation¹.

¹ Exhibit A: Budget/CIP Presentation

He reviewed the background of the budget starting back in FY15 when Stantec (Burton and Associates) worked collaboratively with City staff to develop a Fiscal Sustainability Model for Cocoa's General Fund. He explained the City utilized the modeling process to identify options for the fund's sustainability over a ten year projection period. City Manager Titkanich shared a General Fund baseline scenario screenshot. Furthermore, he shared an updated General Fund Fiscal Sustainability Model for FY17.

City Manager Titkanich explained the basis for the FY18 General Fund Budget analysis. He stated the focus points of the City moving forward and he explained the FY18 Budget Development Philosophy. He reviewed the FY18 General Fund Sustainability Model, and reviewed the General Fund FY18 recommendations, which include:

- Maintain millage rate at 5.9790 mills
- Adopt water utility Public Service Tax at 10% (in lieu of millage increase)
- Planned during FY15 Budget Workshops
- Achieves revenue diversification
- Reduces reliance on volatility of property values
- Prevents shift of tax burden to higher valued properties
- Promotes equity and fairness among consumers of municipal services
- Provides greater assurity to rating agencies (stability)
- Adopt Fire Assessment Rates with a 5% adjustment
- Return to projected 3% annual adjustment in FY19

City Manager Titkanich shared the background and scope for Utility rates. He stated that in FY10 Stantec conducted a comprehensive Water, Sewer, and Reclaimed Water Rate Study. The City adopted the recommended rate adjustments for FY11 with a 5% annual rate increase effective each October 1 thereafter subject to prior approval by Council. The City contracted with Stantec to verify and adjust as necessary the annual plan of rate adjustments for FY12 and beyond. He went on to explain the basis for the Utility Rate Analysis and he presented a ten year Utility Rate Financial Plan Projection.

City Manager Titkanich showed the FY17 Budget to Actual snapshot and discussed the revenue trends. He broke down the FY18 General Fund Revenue and the FY18 Water/Sewer Fund Revenue by funding source. He explained the FY18 proposed budget vs. the FY17 amended budget broken down by fund and then also by department.

City Manager Titkanich presented the General Fund expenditure trends and budget in detail. Furthermore, he explained the FY18 expenditure drivers which include:

- Salaries – 3%
- Insurance
 - Health 5%
 - Worker's Compensation 8%
 - General Liability 10%
 - Property Liability 5%

- Automobile 15%
- Pension
 - Public Safety - Police 28% and Fire 4%
 - Florida Retirement System - 0.5-1%
- Fire Stations Debt Service
 - Projected \$425,000/year
 - Actual +/- \$465,000/year

City Manager Titkanich explained the FY18 proposed General Fund Capital Budget as well as the FY18 Proposed Capital Budget for other funds.

Councilman Whipple expressed his concerns regarding the amount of staffing in both the Police and Code Enforcement Departments in order to better organize the City's efforts. In response, City Manager Titkanich stated that there are not enough funds this year without cutting funds from somewhere else in the budget. He is hopeful that after some of the bigger projects in the City are completed, such as the Walmart Distribution Center and Dunkin Donuts, the City will have enough funds to hire additional staff. He suggested that staff come back to review this topic in a year to see if the demand for extra personnel is still needed and if there are funds to support it.

Further discussion ensued regarding the need for additional staff.

Councilwoman Warner suggested that the City consider a Senior Employment Program that was used many years ago. This is a federally funded program that allows retirees to work part-time for government agencies. She suggested that this program may help relieve some of the slack that various departments face. Council agreed to allow more time for Code Enforcement to settle into their new location at the Police Department before addressing the issue again.

City Manager Titkanich mentioned upcoming dates pertaining to Public Hearings and Budget Workshops.

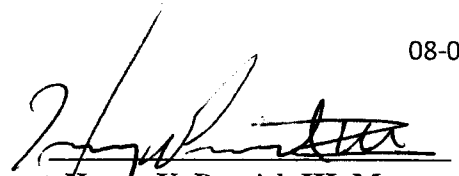
III. ADJOURNMENT:

- * **MOTION by Deputy Mayor Boisvert; Seconded by Councilwoman Warner, to adjourn the Budget/CIP Workshop of August 09, 2017.**

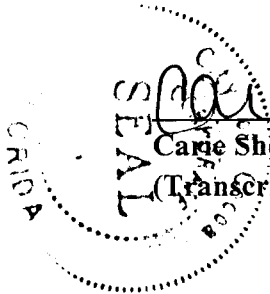
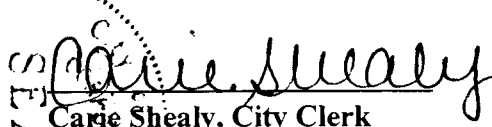
AYES: Parrish, Boisvert, Warner, Blanco, Whipple

THE MOTION CARRIED UNANIMOUSLY (5-0)

The Budget/CIP Workshop adjourned at 7:23 p.m.


Henry U. Parrish III, Mayor

ATTEST:



Carrie Shealy, City Clerk
(Transcribed by M. Arsenault, Assistant City Clerk)



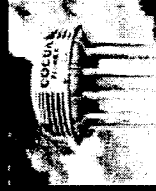
BUDGET WORKSHOP

FISCAL YEAR 2018

August 9, 2017









**WATER/
SEWER FUND**



BUDGET



**CAPITAL PROJECTS,
PROGRAMS AND
EQUIPMENT**



**QUESTIONS &
DISCUSSION**



AGENDA



BUDGET WORKSHOP



FISCAL YEAR 2018

August 9, 2017

Hard at work tracking up







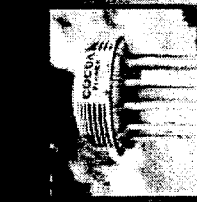
WATER/
SEWER FUND



CAPITAL PROJECTS,
PROGRAMS AND
EQUIPMENT



QUESTIONS &
DISCUSSION



GENERAL
FUND



AGENDA

BUDGET WORKSHOP

FISCAL YEAR 2018

August 9, 2017

Agenda

- General Fund
 - Review of Fiscal Sustainability Model and Recommendations
- Water/Sewer Background
 - Review of Rate Model and Recommendations
- Budget Development Philosophy/Focus
- FY2017 Budget to Actuals (YTD and Projected)
- Overview of Fund Budgets
 - Revenues and Expenses
- Overview of Capital Projects, Programs and Equipment
- Next steps...



WATER/
SEWER FUND



GENERAL
FUND



BUDGET WORKSHOP

FISCAL YEAR 2018

August 9, 2017



AGENDA

CAPITAL PROJECTS,
PROGRAMS AND
EQUIPMENT



QUESTIONS &
DISCUSSION



Background...update



- In FY 2015 Stantec (Burton & Associates) worked collaboratively with City staff to develop a Fiscal Sustainability Model for Cocoa's General Fund
- The City utilized the modeling process to identify options for the fund's sustainability over a 10-year projection period
- The City contracted with Stantec to update the model with current data to aid in the FY 2018 Budget Process
 - Validate prior years assumptions
 - Evaluate current and future fiscal conditions
 - Evaluate FY 18 Millage and Fire Assessment Rates, and Public Service Tax (inside City...water only) levy adoption

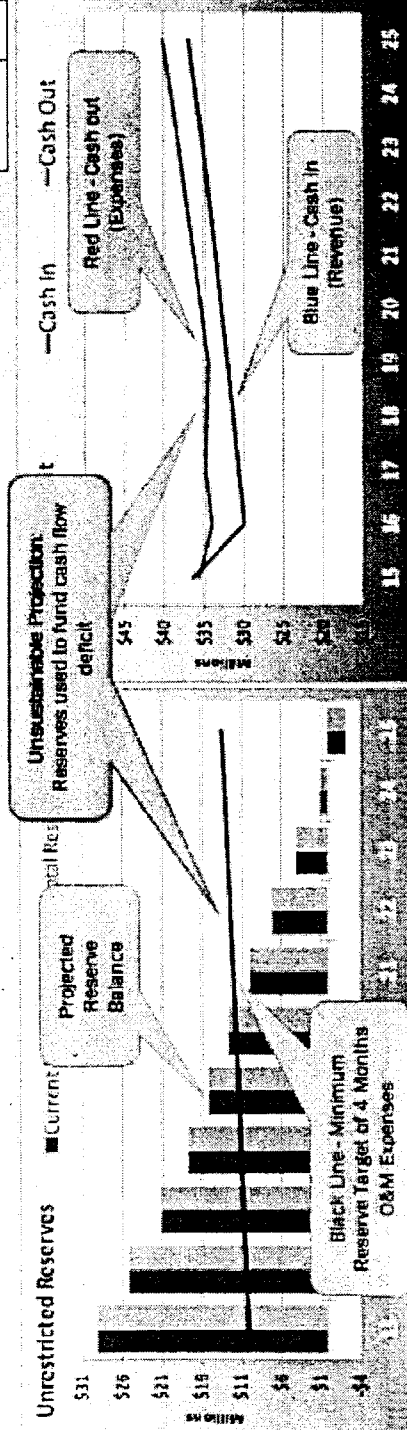
(May 19, 2015 Budget Workshop)

**No Changes in
Millage Assumed**

Modest Property Value Growth Assumptions

GENERAL FUND FINANCIAL ANALYSIS AND MANAGEMENT SYSTEM (TRANS-GE) SUMMARY

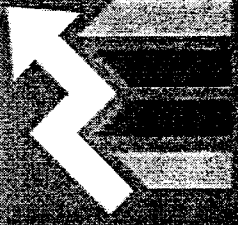
SAVE	TALE	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041	FY 2042	FY 2043	FY 2044	FY 2045	FY 2046	FY 2047	FY 2048	FY 2049	FY 2050	FY 2051	FY 2052	FY 2053	FY 2054	FY 2055	FY 2056	FY 2057	FY 2058	FY 2059	FY 2060	FY 2061	FY 2062	FY 2063	FY 2064	FY 2065	FY 2066	FY 2067	FY 2068	FY 2069	FY 2070	FY 2071	FY 2072	FY 2073	FY 2074	FY 2075	FY 2076	FY 2077	FY 2078	FY 2079	FY 2080	FY 2081	FY 2082	FY 2083	FY 2084	FY 2085	FY 2086	FY 2087	FY 2088	FY 2089	FY 2090	FY 2091	FY 2092	FY 2093	FY 2094	FY 2095	FY 2096	FY 2097	FY 2098	FY 2099	FY 2100	FY 2101	FY 2102	FY 2103	FY 2104	FY 2105	FY 2106	FY 2107	FY 2108	FY 2109	FY 2110	FY 2111	FY 2112	FY 2113	FY 2114	FY 2115	FY 2116	FY 2117	FY 2118	FY 2119	FY 2120	FY 2121	FY 2122	FY 2123	FY 2124	FY 2125	FY 2126	FY 2127	FY 2128	FY 2129	FY 2130	FY 2131	FY 2132	FY 2133	FY 2134	FY 2135	FY 2136	FY 2137	FY 2138	FY 2139	FY 2140	FY 2141	FY 2142	FY 2143	FY 2144	FY 2145	FY 2146	FY 2147	FY 2148	FY 2149	FY 2150	FY 2151	FY 2152	FY 2153	FY 2154	FY 2155	FY 2156	FY 2157	FY 2158	FY 2159	FY 2160	FY 2161	FY 2162	FY 2163	FY 2164	FY 2165	FY 2166	FY 2167	FY 2168	FY 2169	FY 2170	FY 2171	FY 2172	FY 2173	FY 2174	FY 2175	FY 2176	FY 2177	FY 2178	FY 2179	FY 2180	FY 2181	FY 2182	FY 2183	FY 2184	FY 2185	FY 2186	FY 2187	FY 2188	FY 2189	FY 2190	FY 2191	FY 2192	FY 2193	FY 2194	FY 2195	FY 2196	FY 2197	FY 2198	FY 2199	FY 2200	FY 2201	FY 2202	FY 2203	FY 2204	FY 2205	FY 2206	FY 2207	FY 2208	FY 2209	FY 2210	FY 2211	FY 2212	FY 2213	FY 2214	FY 2215	FY 2216	FY 2217	FY 2218	FY 2219	FY 2220	FY 2221	FY 2222	FY 2223	FY 2224	FY 2225	FY 2226	FY 2227	FY 2228	FY 2229	FY 2230	FY 2231	FY 2232	FY 2233	FY 2234	FY 2235	FY 2236	FY 2237	FY 2238	FY 2239	FY 2240	FY 2241	FY 2242	FY 2243	FY 2244	FY 2245	FY 2246	FY 2247	FY 2248	FY 2249	FY 2250	FY 2251	FY 2252	FY 2253	FY 2254	FY 2255	FY 2256	FY 2257	FY 2258	FY 2259	FY 2260	FY 2261	FY 2262	FY 2263	FY 2264	FY 2265	FY 2266	FY 2267	FY 2268	FY 2269	FY 2270	FY 2271	FY 2272	FY 2273	FY 2274	FY 2275	FY 2276	FY 2277	FY 2278	FY 2279	FY 2280	FY 2281	FY 2282	FY 2283	FY 2284	FY 2285	FY 2286	FY 2287	FY 2288	FY 2289	FY 2290	FY 2291	FY 2292	FY 2293	FY 2294	FY 2295	FY 2296	FY 2297	FY 2298	FY 2299	FY 2300	FY 2301	FY 2302	FY 2303	FY 2304	FY 2305	FY 2306	FY 2307	FY 2308	FY 2309	FY 2310	FY 2311	FY 2312	FY 2313	FY 2314	FY 2315	FY 2316	FY 2317	FY 2318	FY 2319	FY 2320	FY 2321	FY 2322	FY 2323	FY 2324	FY 2325	FY 2326	FY 2327	FY 2328	FY 2329	FY 2330	FY 2331	FY 2332	FY 2333	FY 2334	FY 2335	FY 2336	FY 2337	FY 2338	FY 2339	FY 2340	FY 2341	FY 2342	FY 2343	FY 2344	FY 2345	FY 2346	FY 2347	FY 2348	FY 2349	FY 2350	FY 2351	FY 2352	FY 2353	FY 2354	FY 2355	FY 2356	FY 2357	FY 2358	FY 2359	FY 2360	FY 2361	FY 2362	FY 2363	FY 2364	FY 2365	FY 2366	FY 2367	FY 2368	FY 2369	FY 2370	FY 2371	FY 2372	FY 2373	FY 2374	FY 2375	FY 2376	FY 2377	FY 2378	FY 2379	FY 2380	FY 2381	FY 2382	FY 2383	FY 2384	FY 2385	FY 2386	FY 2387	FY 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3138	FY
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- FY 2017 Amended Budget and Year-End Projections
- FY 2018 Proposed GF Budget
 - Basis of projected expenses for future fiscal years through FY 2026
- Capital Improvements Program - 5 years
- Operating Fund Balance (Reserves) - 4 months of O&M Expenditures
- Validation/Changes from Prior Year's Analysis
 - Property Values continue to rise, projection adjusted
 - Walmart DC Project & future site development timing & impacts adjusted
- Fire Assessment - Evaluation
 - Prior Year Recommendation: 3% annual adjustments
 - Debt Service for Fire Stations - Actual \$465K (vs. \$425K projected)

FY 2018 Budget Development Philosophy

City remains on fiscally sustainable path



Introduction

The City of San Jose is committed to providing high-quality services to its residents while maintaining a fiscally sustainable budget.

The following principles guide the City's budget development process:

- 1. **Transparency** - The City's budget process is open and transparent, with regular communication to the public.
- 2. **Accountability** - The City's budget is based on accurate and reliable data, and is subject to regular audits.
- 3. **Efficiency** - The City's budget is designed to maximize the use of resources and minimize waste.
- 4. **Equity** - The City's budget is designed to ensure that all residents have access to the same quality of services.
- 5. **Flexibility** - The City's budget is designed to be flexible enough to respond to changing circumstances.

Conclusion

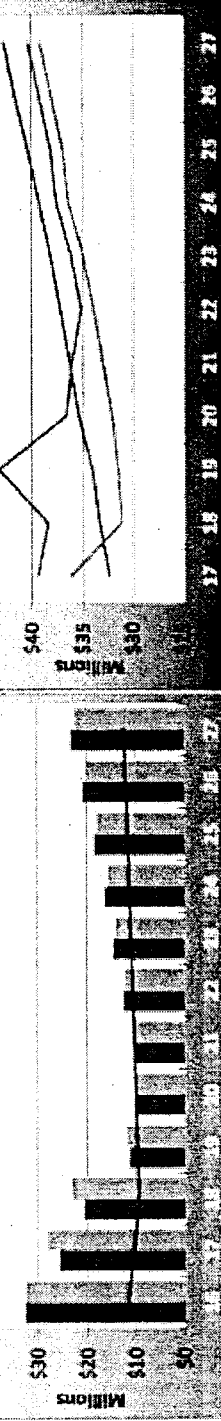
The City of San Jose is committed to providing high-quality services to its residents while maintaining a fiscally sustainable budget.

Schedule 1 - General Fund Control Panel

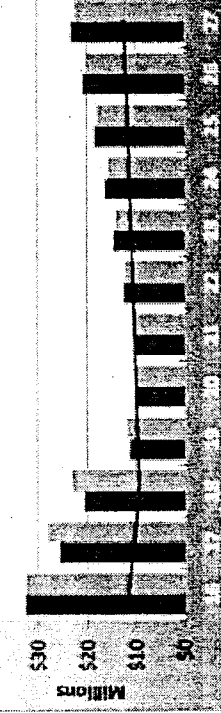
City of Cocoon - FY 2017 General Fund Sustainability Analysis

SAVE	CALC	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Millage Rate		5.9790	5.9790	5.9790	5.9790	5.9790	5.9790	5.9790	5.9790	5.9790	5.9790	5.9790
Total Property Value Adjustment		5.5%	3.0%	4.0%	4.0%	4.0%	4.0%	3.0%	3.0%	4.3%	4.3%	3.0%
Cash Flow Surplus/(Deficit) \$M		(\$7.1)	(\$5.1)	(\$9.2)	(\$1.2)	\$0.2	\$7.1	\$2.1	\$1.7	\$2.3	\$2.4	\$2.4
Reserve Target Surplus/(Deficit) \$M		\$15.2	\$11.1	\$1.6	\$0.0	(\$0.0)	\$1.8	\$3.5	\$4.9	\$6.8	\$8.9	\$10.9
End of Year Fund Balance \$M		\$25.7	\$20.6	\$11.4	\$10.1	\$10.4	\$12.5	\$14.6	\$16.2	\$18.5	\$20.9	\$23.3
Reserve Balance % of Expenses		80%	72%	38%	33.1%	32.5%	38%	44%	47%	52%	57%	62%
Min. Reserve Target % of Exp		33%	33%	33%	33%	33%	33%	33%	33%	33%	33%	33%
What If - Revenues \$M		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
What If - Expenses \$M		\$2.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FTE Additions		0	0	0	1	0	0	0	0	0	0	0
Total Capital Outlay \$M		\$3.29	\$7.35	\$11.79	\$4.56	\$3.08	\$1.22	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20
Additional CIP Capital Outlay \$M		\$0.00	\$4.60	\$10.00	\$3.50	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Additional Non-CIP Capital Outlay \$M		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Additional O&M \$M		\$0.00	\$0.00	\$0.20	\$0.30	\$0.31	\$0.32	\$0.32	\$0.33	\$0.34	\$0.35	\$0.36
Fire Assessment Revenue \$M		\$2.00	\$2.09	\$2.16	\$2.22	\$2.29	\$2.36	\$2.43	\$2.50	\$2.58	\$2.65	\$2.73
Residential Assessment (per DU) \$		\$193.57	\$203.25	\$209.35	\$215.63	\$222.10	\$228.76	\$235.62	\$242.69	\$249.97	\$257.47	\$265.19
Per FTE: \$80,000												
Total Addl CIP CIP %												80%
Escalator FY18 Esc												3.0%

End of Year Fund Balance
 Current Plan Last Plan — Total Reserve Requirement
 \$40 \$30 \$20 \$10 \$0

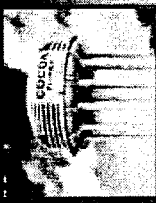


Cash In vs. Cash Out
 \$45 \$40 \$35 \$30



- **Maintain millage rate** at 5.9790 mills
- **Adopt water utility Public Service Tax** at 10% *(in lieu of millage increase)*
 - Planned during FY2015 Budget Workshops
 - Achieves revenue diversification
 - Reduces reliance on volatility of property values
 - Prevents shift of tax burden to higher valued properties
 - Promotes equity and fairness among consumers of municipal services
 - Provides greater assurity to rating agencies (stability)
- **Adopt Fire Assessment Rates** with a 5% adjustment
 - Return to projected 3% annual adjustment in FY2019





**WATER/
SEWER FUND**



BUDGET

**GENERAL
FUND**



AGENDA

BUDGET WORKSHOP

FISCAL YEAR 2018

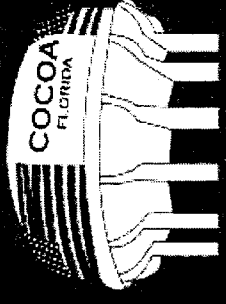
August 9, 2017

**QUESTIONS &
DISCUSSION**

**CAPITAL PROJECTS,
PROGRAMS AND
EQUIPMENT**







Background and Scope - Utility Rates

Background

- In FY 2010 Stantec (Burton & Associates) conducted a comprehensive Water, Sewer and Reclaimed Water Rate Study.
- The City adopted the recommended rate adjustments for FY 2011 with 5% annual rate increases effective each October 1 thereafter subject to prior approval by Council
- The City contracted with Stantec to verify and adjust as necessary the annual plan of rate adjustments for FY 2012 and beyond.

Scope

- Update the ten (10) year financial plan originally developed in the above referenced study
- Verify or adjust, the annual plan of rate increases as required

Findings

- FY 2018 Study determined a 4% annual rate increase (vs. projected 5%)

Basis for UT Rate Analysis

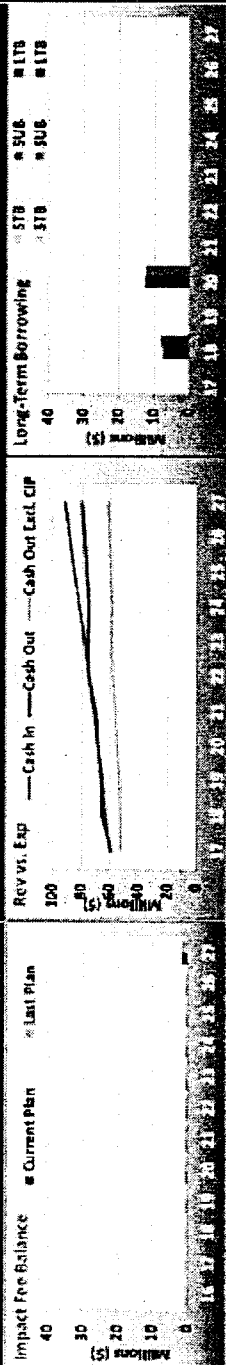
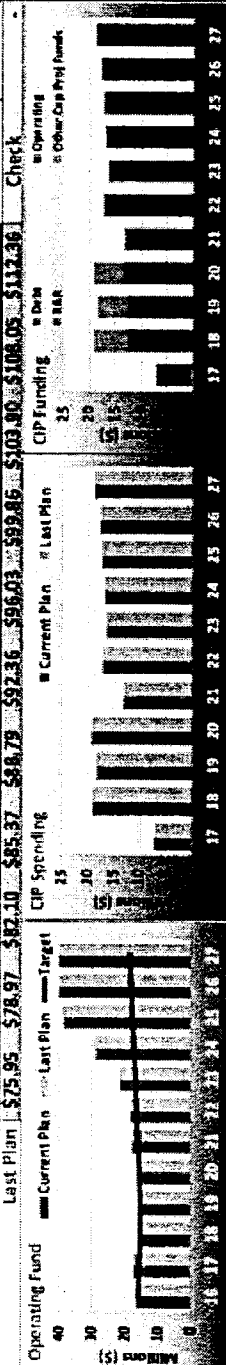
- FY 2017 Budget and Year-End Estimates
- FY 2018 Preliminary Budget
 - Projected O&M expenses for future fiscal years through FY 2026
- FY 2018 – FY 2022 Capital Improvements Program
- Operating reserve equal to 5 Months of O&M Expenses
- Minimum debt service coverage of 1.50x debt service
 - Both levels based upon industry practices & rating agency criteria
- Significant Changes
 - New FTEs beginning in FY 2018
 - Continued trend of reduced flows per account

FINANCIAL ANALYSIS AND MANAGEMENT SYSTEM (FAMS) SUMMARY City of Cocoa

SAVE CALC ROLL

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Cumulative Change
Override	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	FY 2027
Water Rate Increases	0.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	FY 2027
Last Plan	0.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	21.53%
Override	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	21.53%
Sewer Rate Increases	0.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	FY 2027
Last Plan	0.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	21.53%
Override	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	21.53%
Rate Covenant	3.81	4.12	4.41	4.26	4.46	4.77	5.10	7.47	7.98	8.55	9.81	PS Exec %
Last Plan	3.79	4.03	4.31	4.24	4.45	4.77	5.10	7.46	7.99	8.58	9.82	OMV Exec %
CIP \$ Redistribution	\$22.00	\$8.00	\$7.00	\$7.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.0%
CIP Execution %	100%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	100.0%
Operating Reserve Mo	5	5	5	5	5	5	5	5	5	5	5	

Average Bill (\$ 000 gals.) \$75.95 \$78.97 \$82.10 \$85.37 \$88.79 \$92.36 \$96.03 \$99.86 \$103.90 \$108.05 \$112.36





**GENERAL
FUND**

AGENDA

**WATER/
SEWER FUND**

**CAPITAL PROJECTS,
PROGRAMS AND
EQUIPMENT**

**QUESTIONS &
DISCUSSION**

BUDGET WORKSHOP

FISCAL YEAR 2018

August 9, 2017

	FY17/ Amended Budget	YTD Encumbrances	FY17 Actual Transactions	Remaining Balance	% Used / Received	Projected thru End of Year
			General Fund			
Revenues	\$48,768,136		\$34,502,650.31	\$14,265,485.69	71%	\$39,550,000
Expenses	\$48,768,136	\$2,875,913.38	<u>\$33,668,660.57</u>	\$31,900,356.61	75%	<u>\$38,500,000</u>
Net			(\$833,989.74)			\$1,050,000
			Water/Sewer Fund			
Revenues	\$83,124,425		\$45,866,144.72	\$37,258,280.28	55%	\$57,000,000
Expenses	\$83,124,425	\$18,622,143.20	<u>\$38,148,973.08</u>	\$26,353,308.72	68%	<u>\$59,000,000</u>
Net			(\$7,717,171.64)			(\$2,000,000)*
			Storm Water Fund			
Revenues	\$3,088,652		\$1,128,373.45	\$1,960,278.55	37%	\$1,400,000
Expenses	\$3,088,652	\$921,110.26	<u>\$1,510,998.23</u>	\$656,543.51	79%	<u>\$1,800,000</u>
Net			\$382,624.78			(\$500,000)*



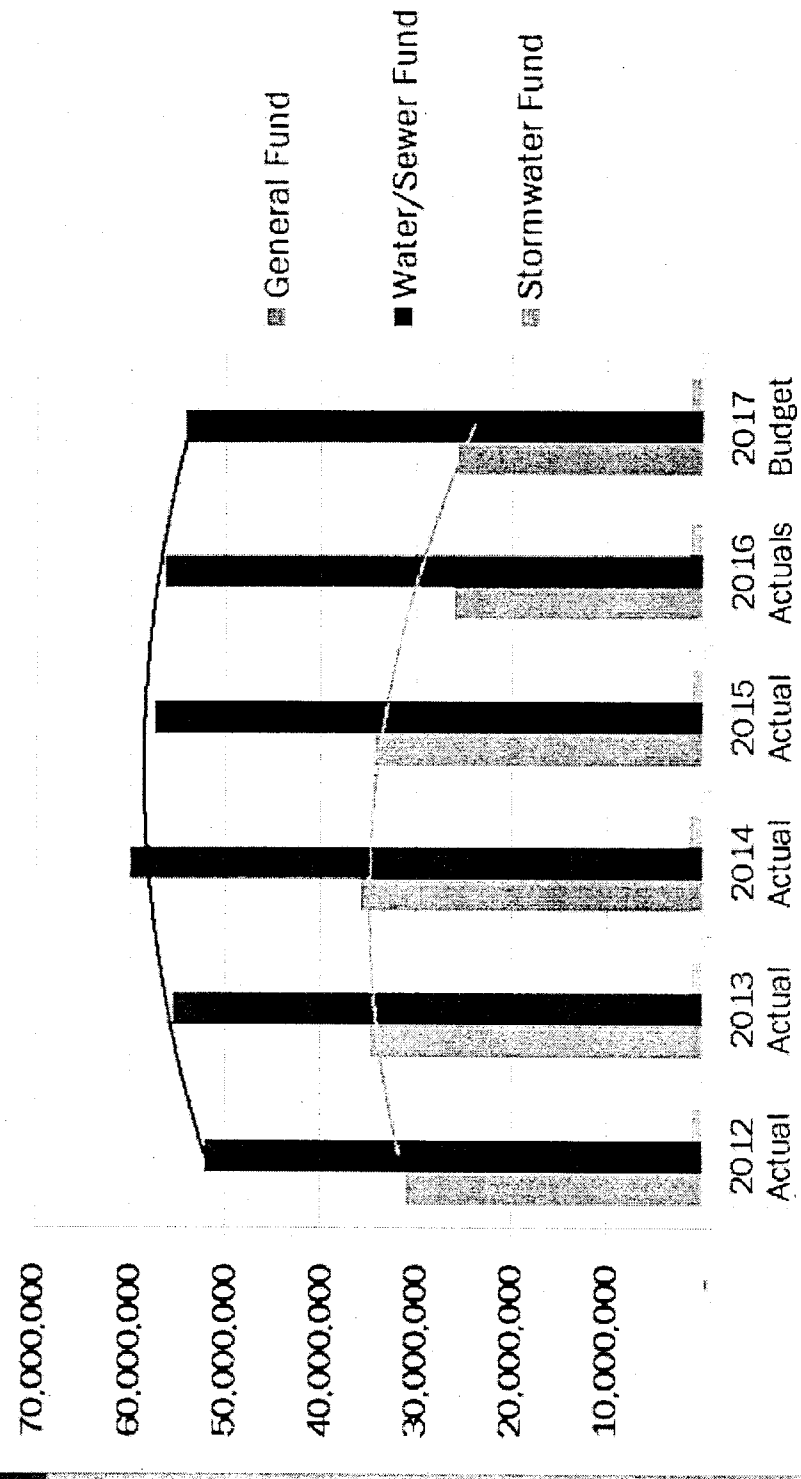
BUDGET WORKSHOP

FISCAL YEAR 2018

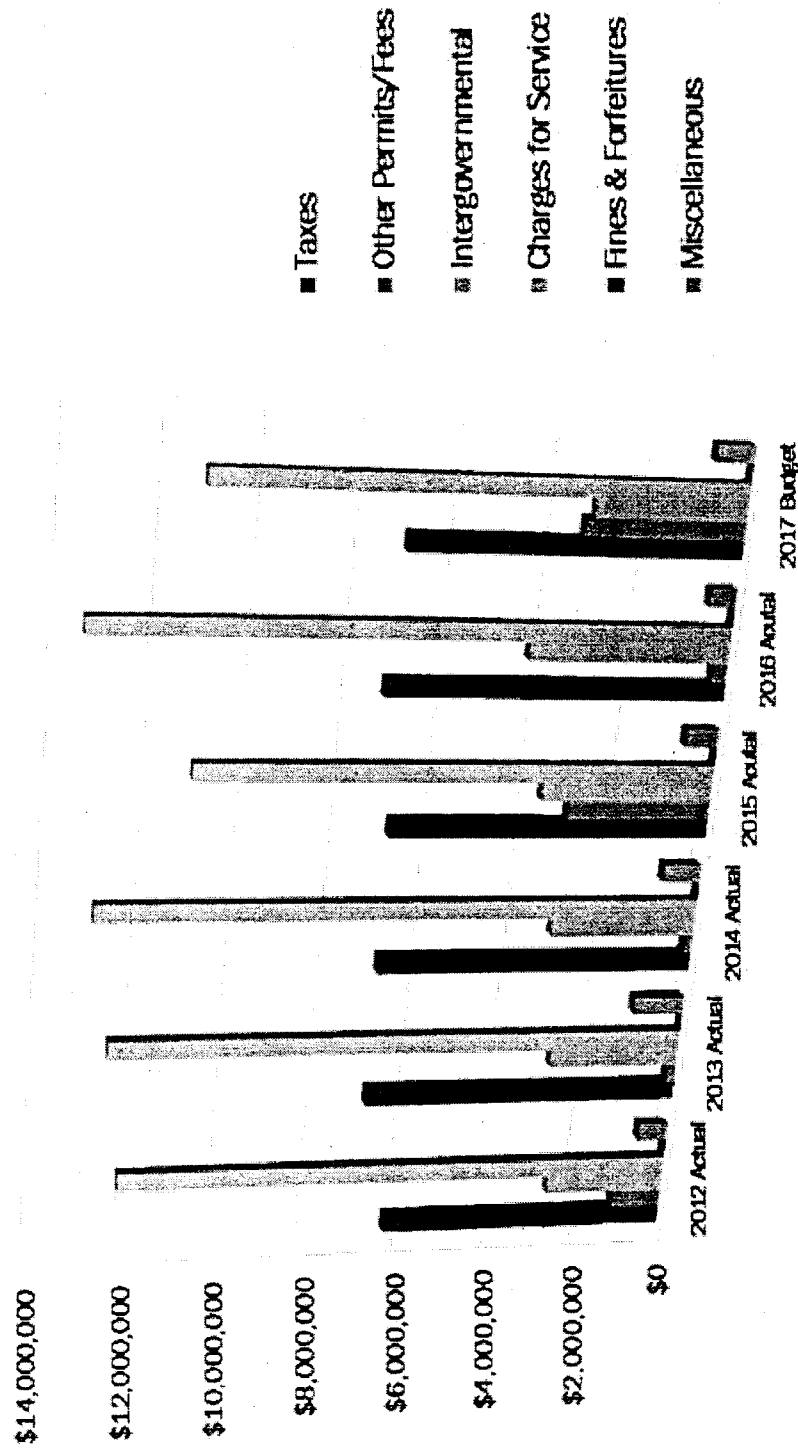
August 9, 2017



Revenue Requirements Analysis



General Fund Revenue Trends



FY 2018 General Fund Revenue

by Funding Source

FY 2018 General Fund Revenue

Fines & Forfeitures

\$26,000
0.1%

by Funding Source

FY 2018 General Fund Revenue

Interest Earned, Rent and
Royalties, Disposition of
Fixed Assets, Contributions,
Police & Fire State Pensions,
Residuals, Insurance
Proceeds, etc.

Miscellaneous

\$26,000
0.1%

\$743,753
2%

by Funding Source

**Interest Earned, Rent and
Royalties, Disposition of
Fixed Assets, Contributions,
Police & Fire State Pension
Revenues, Insurance
Proceeds, etc.**

FY 2018 General Fund Revenue

Interest Earned, Rent and
Royalties, Disposition of
Fixed Assets, Contributions,
Police & Fire State Pension,
Arrests, Insurance
Proceeds, etc.

Miscellaneous

\$743,753

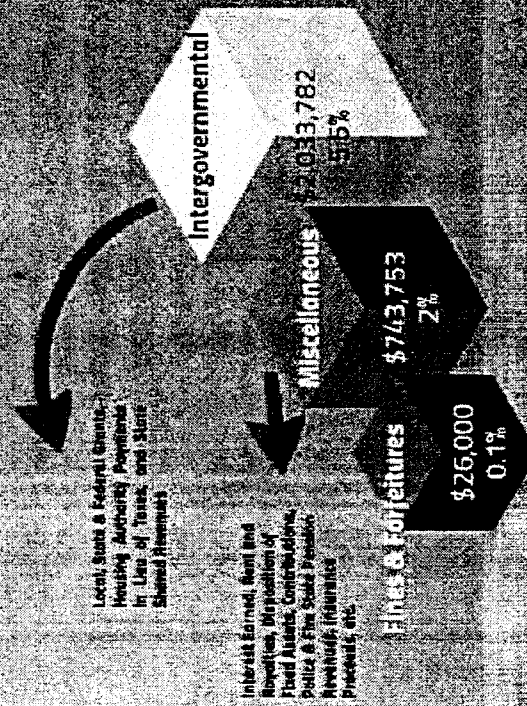
2%

\$26,000

0.1%

by Funding Source

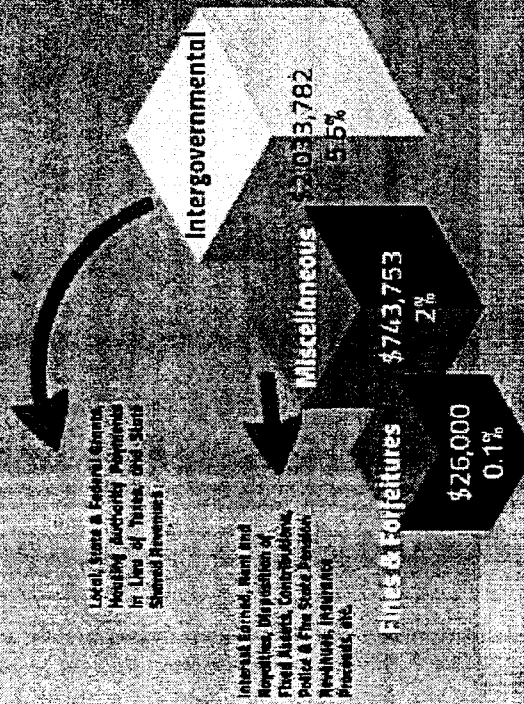
FY 2018 General Fund Revenue



by Funding Source

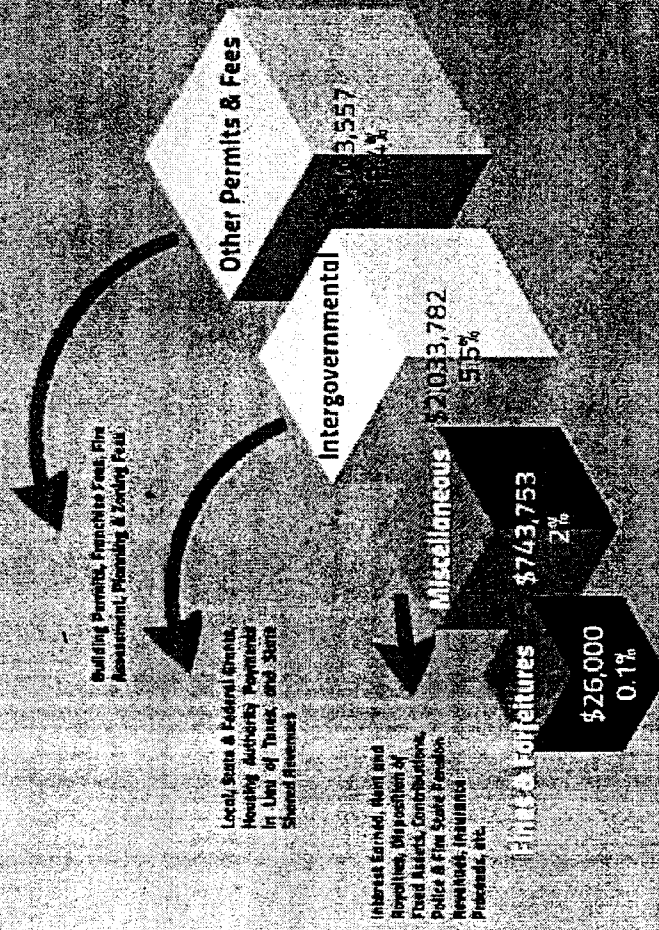
Local, State & Federal Grants, Housing Authority Payments in Lieu of Taxes, and State Shared Revenues

FY 2018 General Fund Revenue

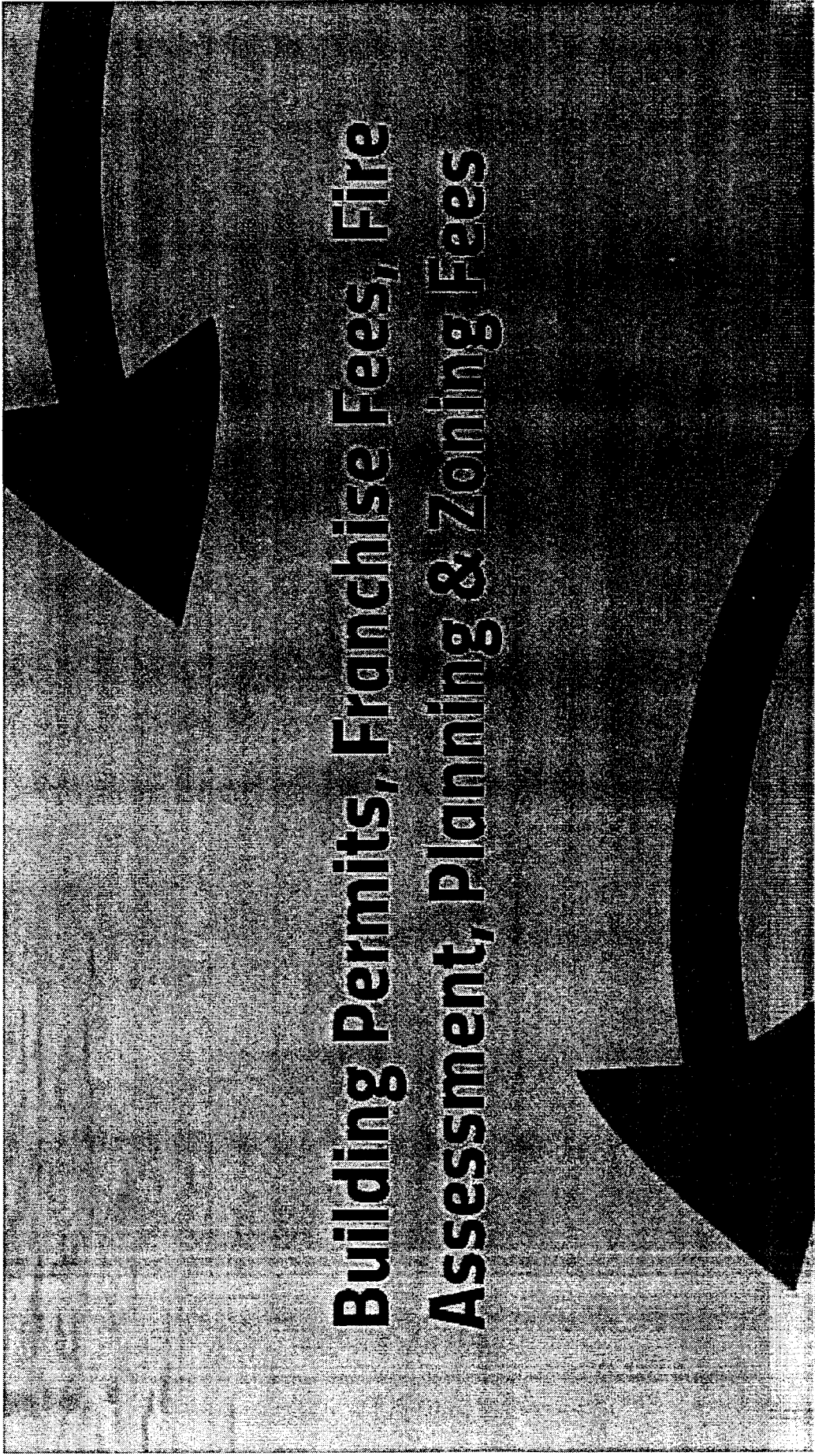


by Funding Source

FY 2018 General Fund Revenue

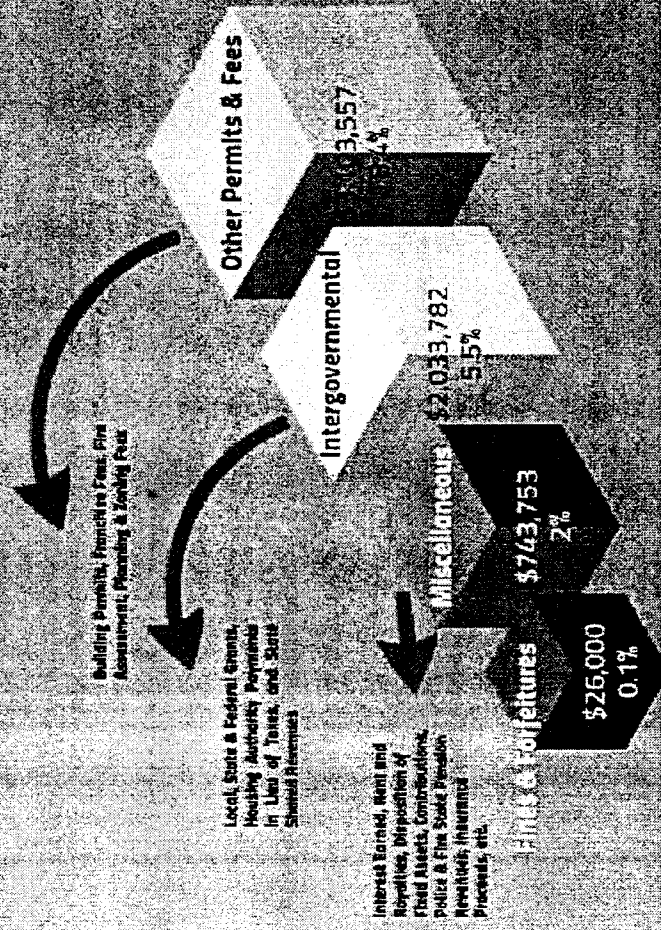


by Funding Source



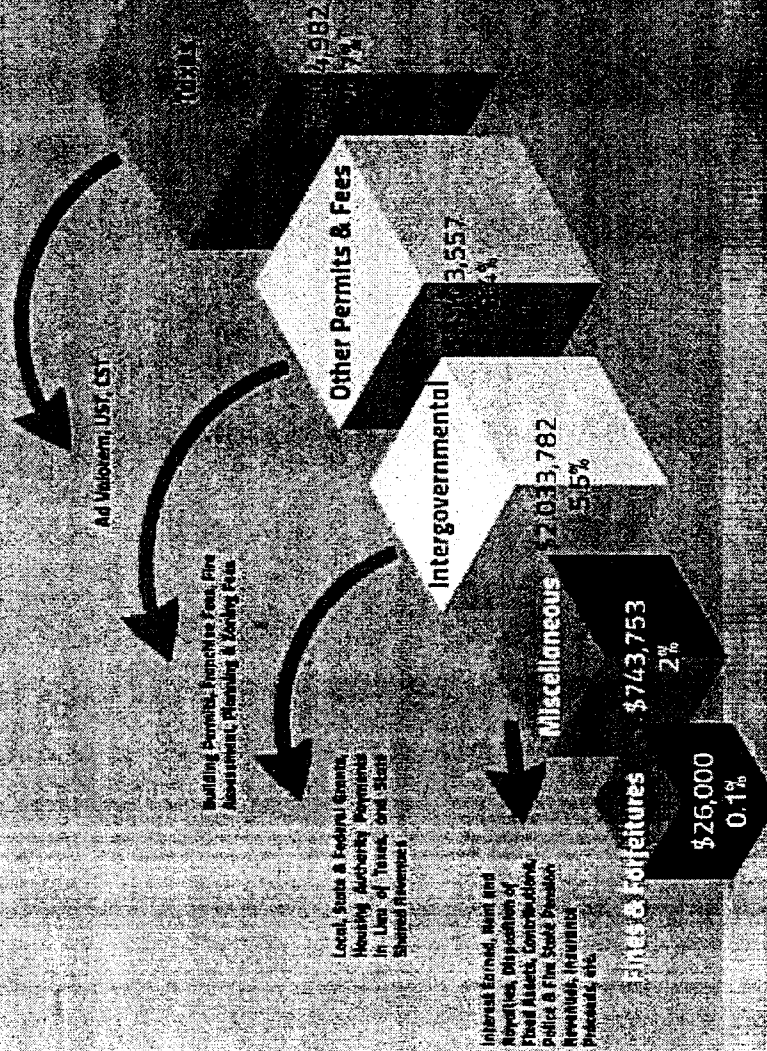
Building Permits, Franchise Fees, Fire Assessment, Planning & Zoning Fees

FY 2018 General Fund Revenue



by Funding Source

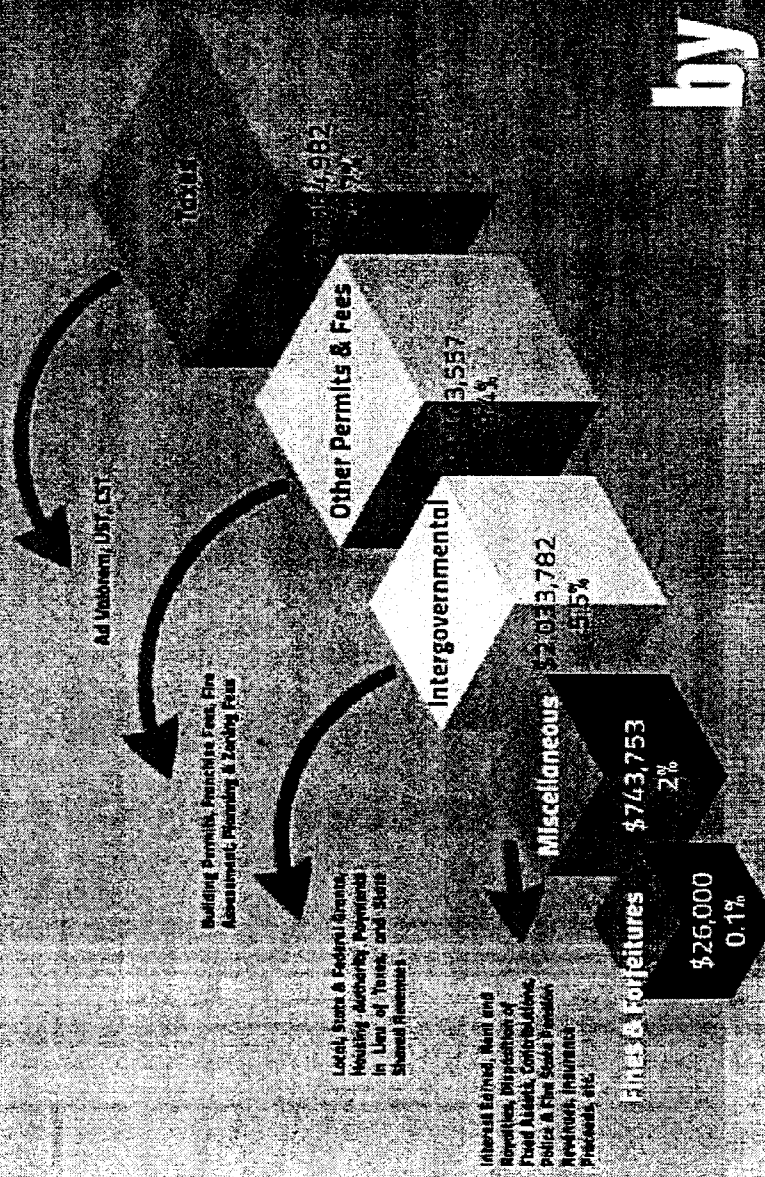
FY 2018 General Fund Revenue



by Funding Source

Ad Valorem, UST, CST

FY 2018 General Fund Revenue



by Funding Source

FY 2018 General Fund Revenue

Charges for Service

Ad Valorem, USF, GST

Building Permits, Franchise Fee, Fire Assessment, Planning & Zoning Fee

Local, State & Federal Grants, Housing Authority Payments in Lieu of Taxes, and State Shared Revenues

Interest Earned, Rent and Royalties, Disposition of Fixed Assets, Contributions, Police & Fire State Pensions, Refunds, Inheritance Proceeds, etc.

Police & Fire Forfeitures

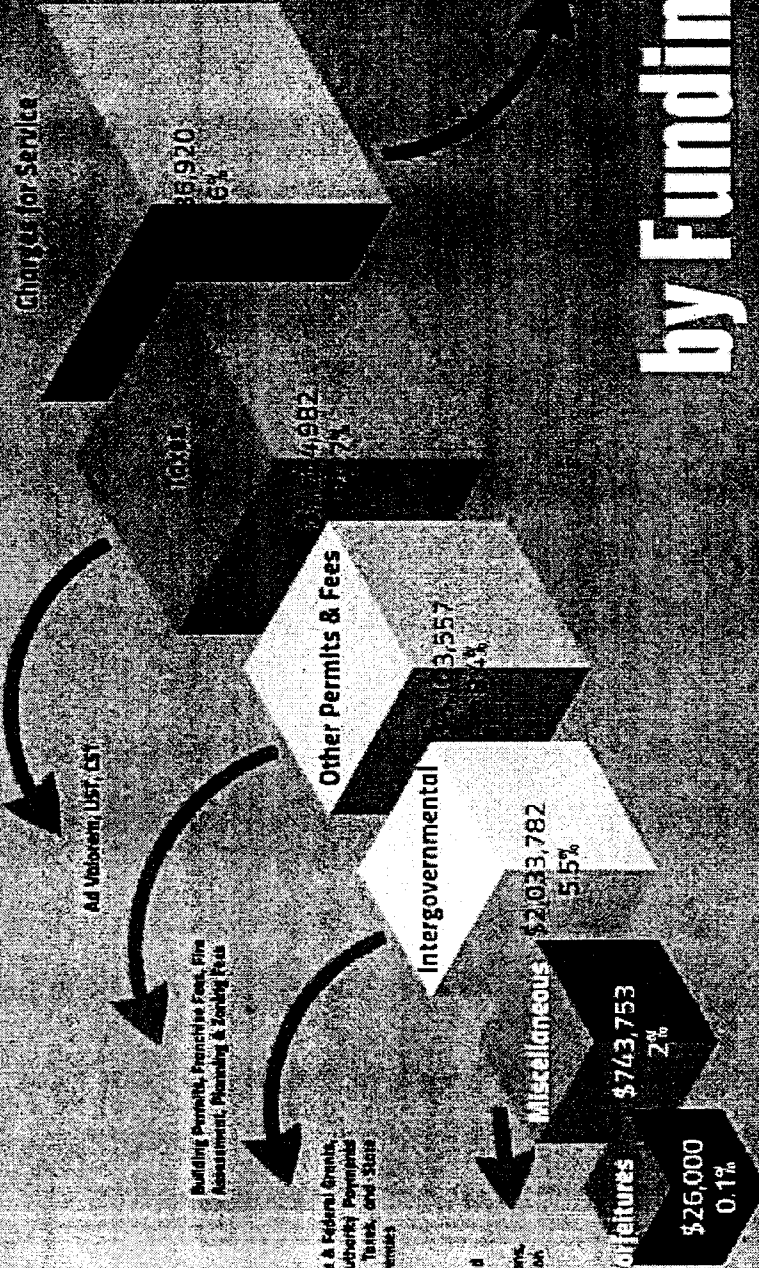
Miscellaneous

Intergovernmental

Other Permits & Fees

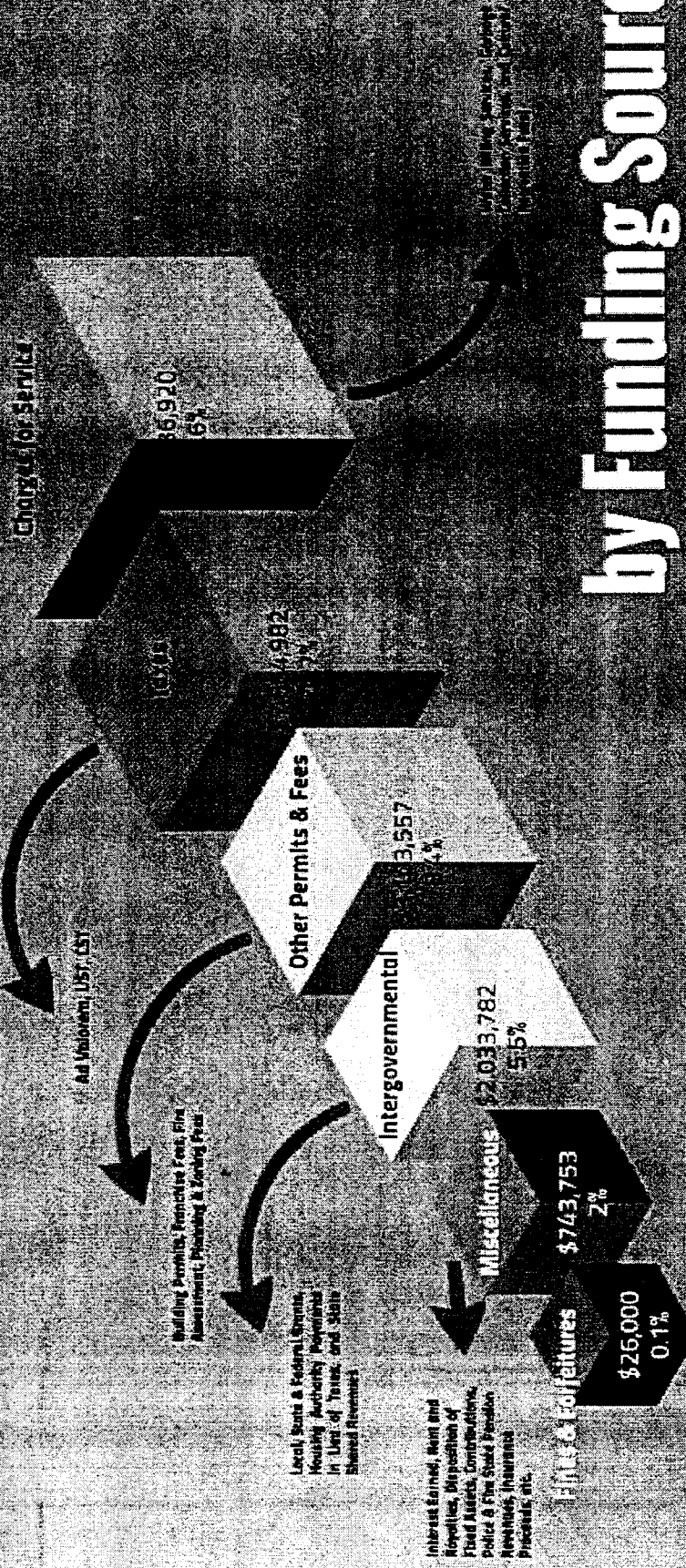
Police Training Services, General Assessment Services, and Cultural Services Fees

by Funding Source



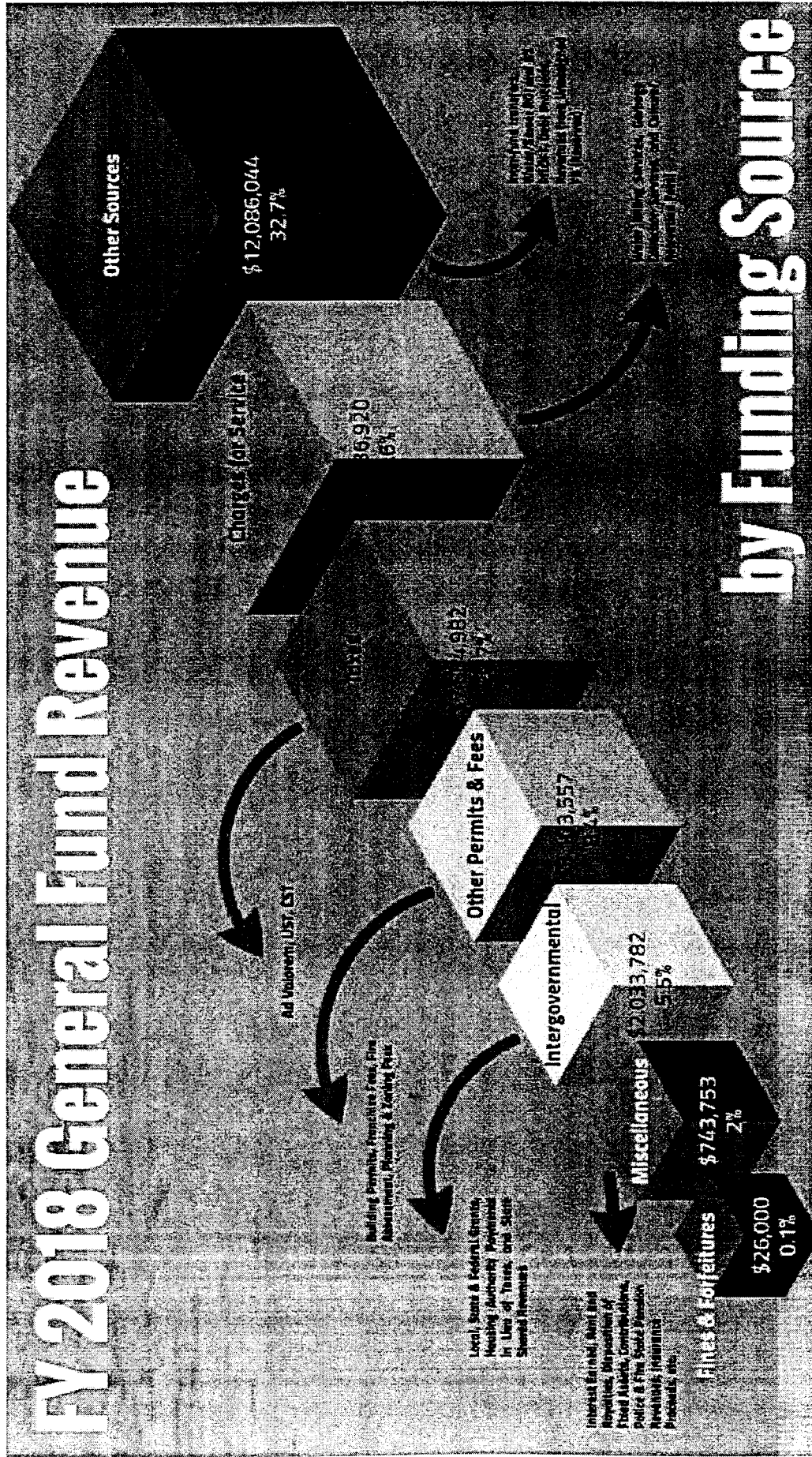
Water Billing Services, Garbage/ Collection Services, and Culture/ Recreation Fees)

FY 2018 General Fund Revenue



by Funding Source

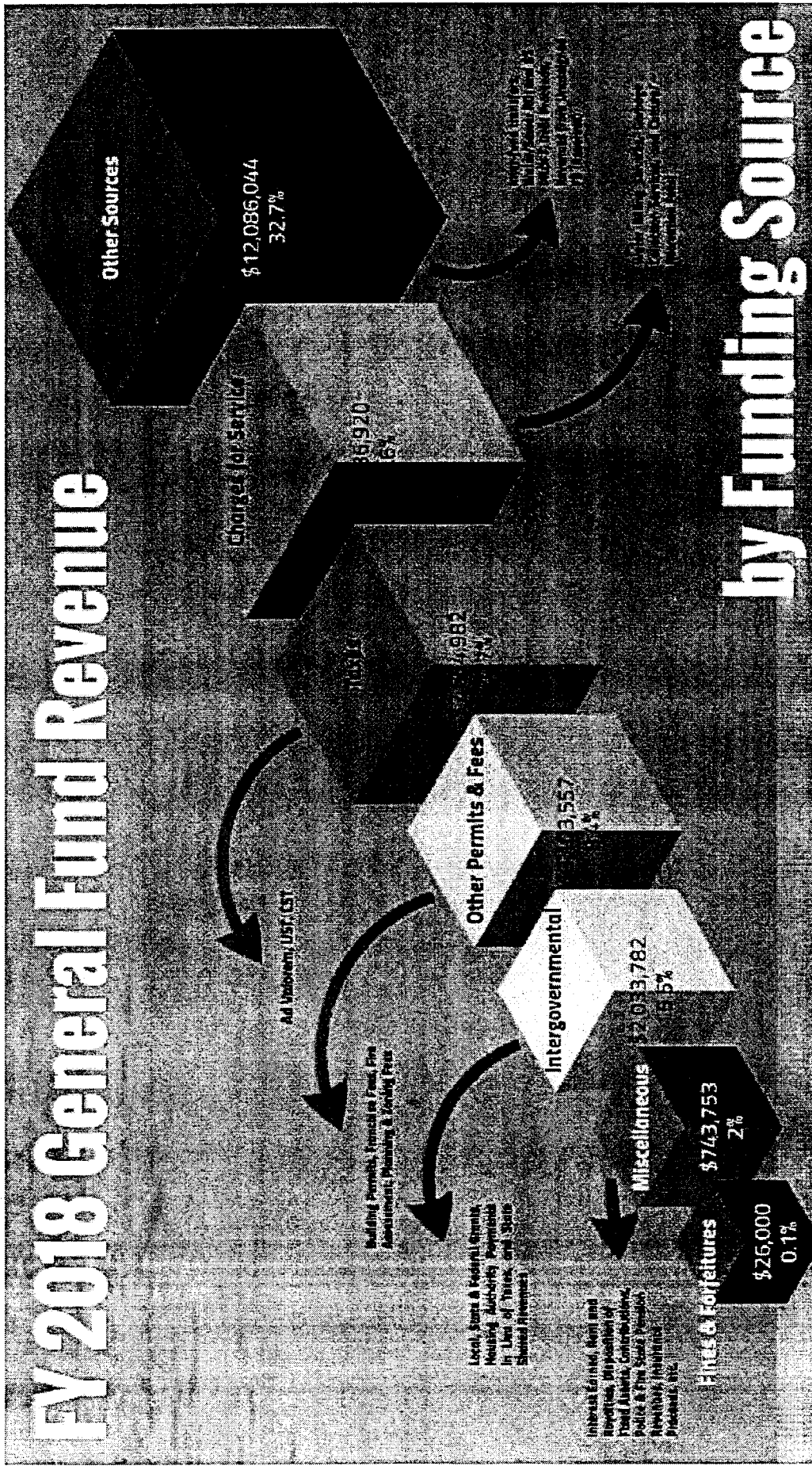
FY 2018 General Fund Revenue



by Funding Source

**Inter-fund transfers,
Water/Sewer ROI and 6%
PILOFF, Debt Proceeds,
Revenues from Unassigned
FB (Reserves)**

FY 2018 General Fund Revenue



FY 2018 Water/Sewer Fund Revenue

by Funding Source

FY 2018 Water/Sewer Fund Revenue

by Funding Source

Miscellaneous
\$307,595
0.4%



State Lottery, Interest Earned,
Rent and Royalties,
Disposition of Fixed Assets,
Contributions, Insurance
Proceeds, etc.

**BABS subsidy, Interest Earned,
Rent and Royalties,
Disposition of Fixed Assets,
Contributions, Insurance
Proceeds, etc.**

FY 2018 Water/Sewer Fund Revenue

by Funding Source

Miscellaneous
\$307,595
0.4%



BAES monthly interest earned
Rent and royalties
Disposal of plant assets
Contributions, insurance
Permits, etc.

FY 2018 Water/Sewer Fund Revenue

Impact Fees
\$1,863,827
2.2%

Miscellaneous
\$307,595
0.4%

BASIS subsidy, interest earned,
rent and royalties,
disposition of fixed assets,
contributions, qualitative
payments, etc.

by Funding Source

FY 2018 Water/Sewer Fund Revenue

Impact Fees
\$1,863,827
2.2%

Miscellaneous
\$307,595
0.4%

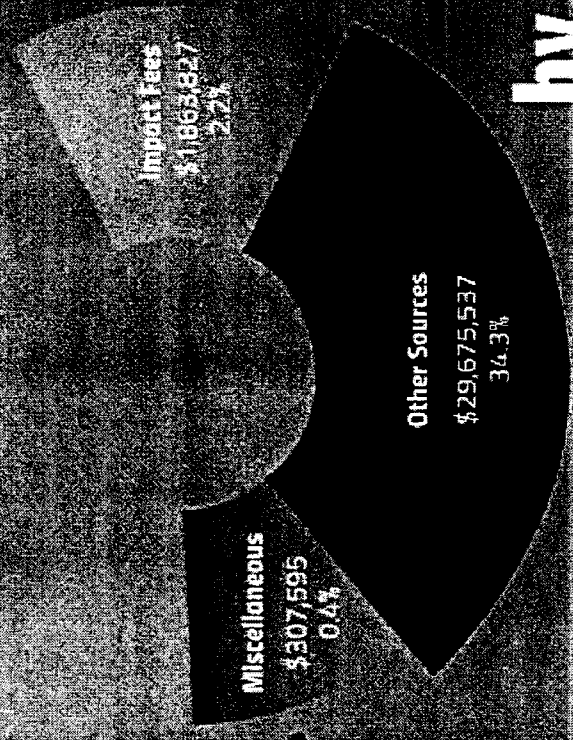
Other Sources
\$29,675,537
34.3%

MASS enabling Project Expend.
Rent and Supplies
Replication of Fleet Assets
Construction Insurance
Permits, etc.

by Funding Source

Contributions, Bond proceeds and use of Reserves

FY 2018 Water/Sewer Fund Revenue



by Funding Source

SAWS hereby certify that the
Revenue and Expenses
Reported in this Report
are true and correct
and that the same
are in accordance
with the provisions of
the Charter of the City of
San Antonio.

FY 2018 Water/Sewer Fund Revenue

Water, Sewer and Storm Services



Charges for Service

\$54,576,227
63.1%

Impact Fees

\$1,863,827
2.2%

Miscellaneous

\$307,595
0.4%

GRS including interest earned,
rent and royalties,
disposition of fixed assets,
contributions, insurance
proceeds, etc.



Other Sources

\$29,675,537
34.3%

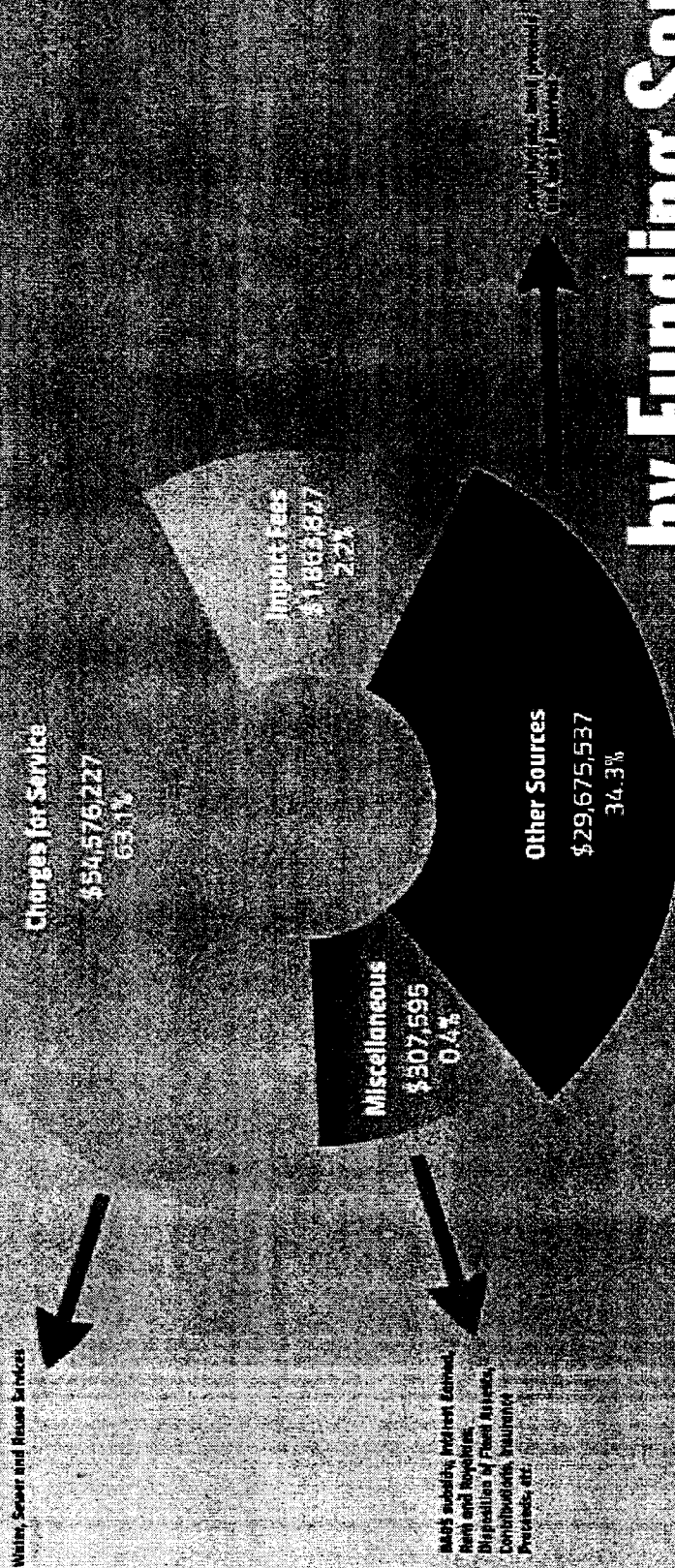
GRS including interest earned,
rent and royalties,
disposition of fixed assets,
contributions, insurance
proceeds, etc.



by Funding Source

Water, Sewer and Reuse Services

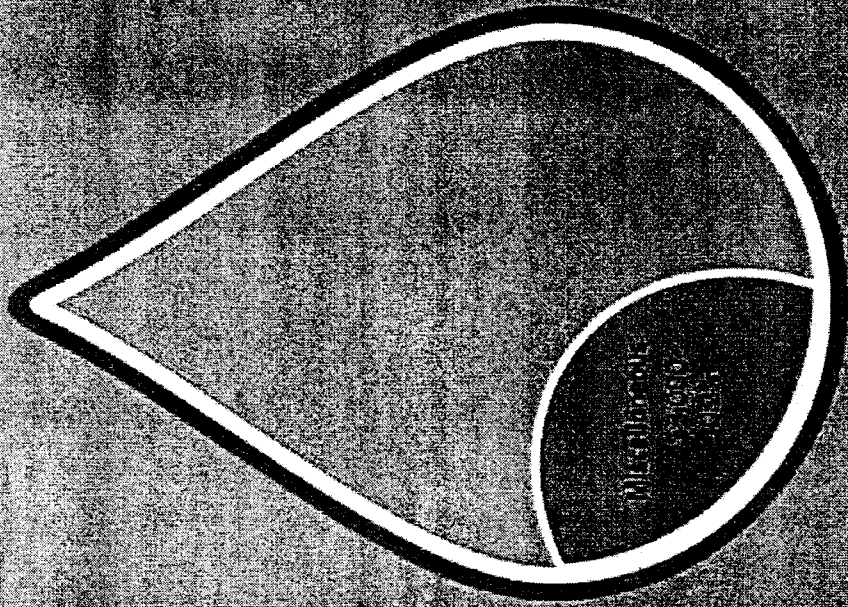
by Funding Source



FY 2018 Stormwater Fund Revenue

by Funding Source

FY 2018 Stormwater Fund Revenue

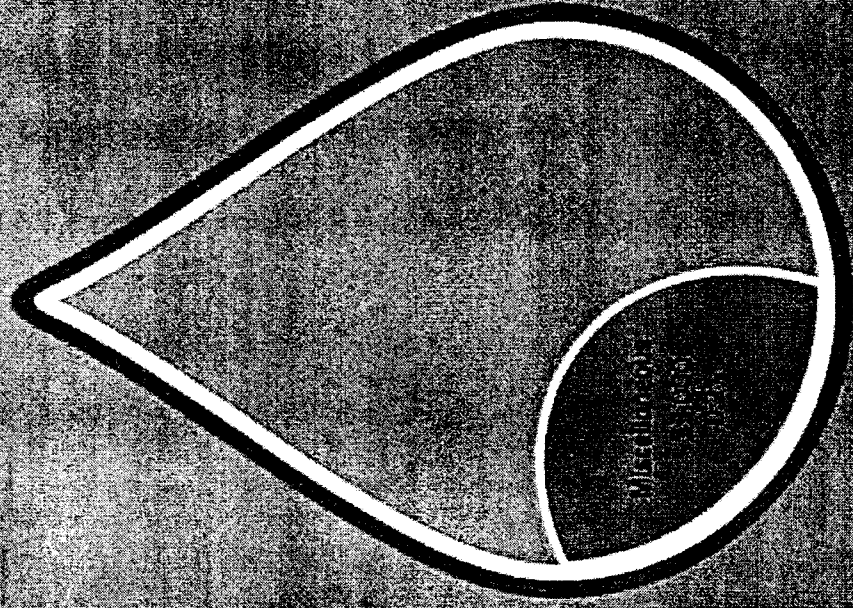


Internal Revenue

by Funding Source

Interest Income

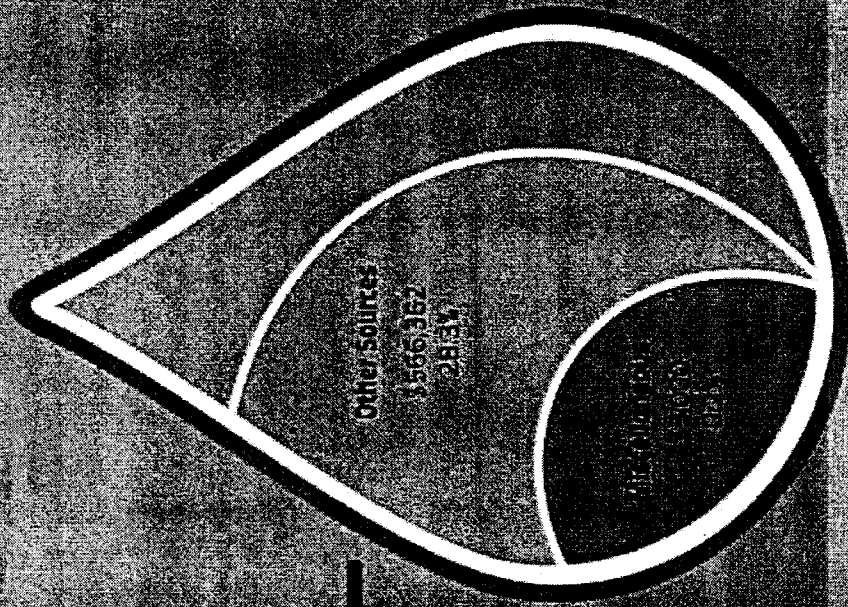
FY 2018 Stormwater Fund Revenue



↓
Municipal Source

by Funding Source

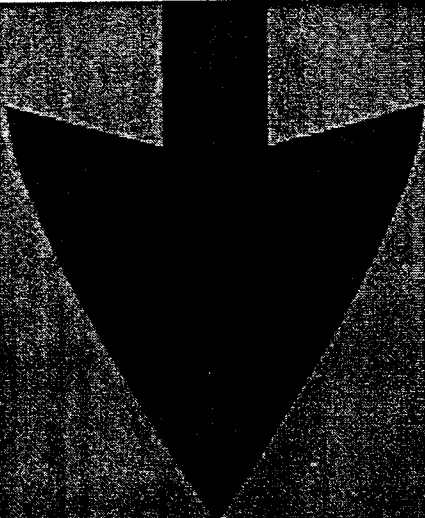
FY 2018 Stormwater Fund Revenue



↓
Federal Grants

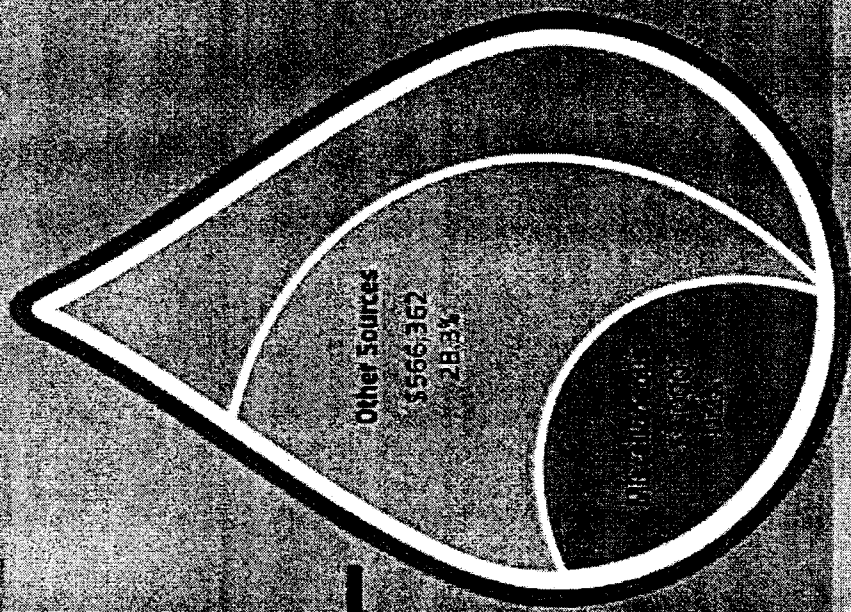
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Direct from Source

by Funding Source



Revenues from Reserves

FY 2018 Stormwater Fund Revenue

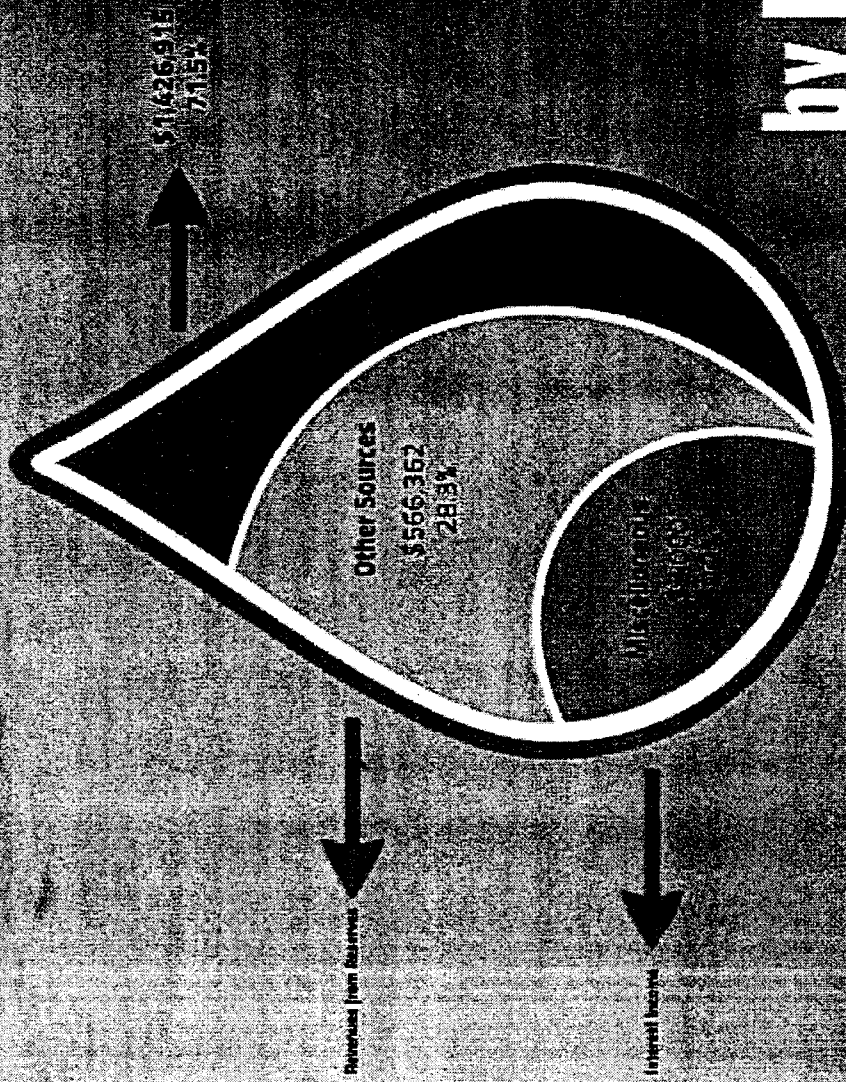


Revenues from Reserves

Interest Income

by Funding Source

FY 2018 Stormwater Fund Revenue

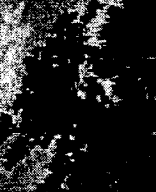
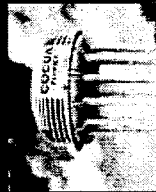


by Funding Source





WATER/
SEWER FUND





BUDGET

CAPITAL PROJECTS,
PROGRAMS AND
EQUIPMENT





QUESTIONS &
DISCUSSION

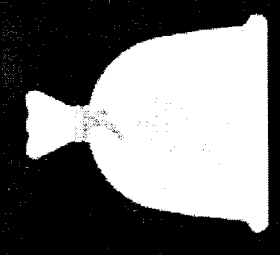
**GENERAL
FUND**

AGENDA

BUDGET WORKSHOP

FISCAL YEAR 2018

August 9, 2017



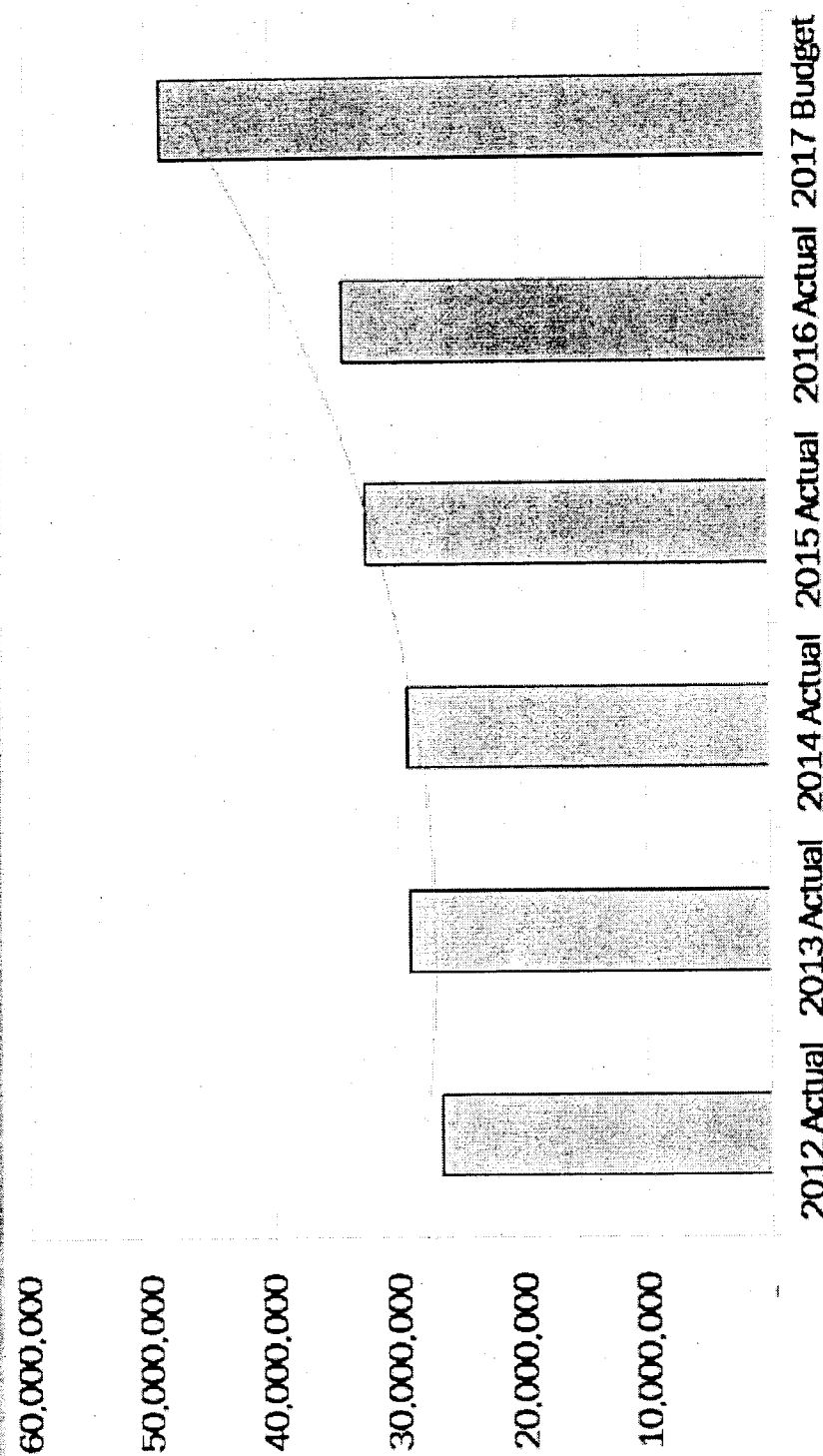
FUND	FY 2018 PROPOSED	FY 2017 AMENDED	% VARIANCE	% of FY 2018 Budget
General Fund	\$36,995,038	\$48,776,536	(24.2%)	24.6%
G.F. Debt Service Fund	\$1,752,619	\$1,759,708	(0.04%)	1.2%
G.F. Capital Projects Fund	\$4,553,557	\$8,701,932	(47.7%)	3.0%
Special Revenue Funds	\$2,880,862	\$3,015,574	(4.5%)	1.9%
Water/Sewer Fund	\$86,423,186	\$83,124,425	4.0%	57.4%
Water/Sewer Debt Service Fund	\$8,664,686	\$8,999,761	(3.7%)	5.8%
Self Insurance	\$7,221,229	\$6,006,545	20.2%	4.8%
Stormwater Fund	\$1,996,277	\$3,088,652	(35.4%)	1.3%
TOTAL	\$150,487,454	\$163,473,133	(7.9%)	100%

FY18 Proposed Budget vs. FY17 Amended

Budget by Department

GENERAL FUND DEPT.	FY2018 PROPOSED	FY2017 AMENDED	% VARIANCE	% OF BUDGET
City Council	\$114,569	\$113,209	1.2%	0.3%
City Manager Office	\$2,610,962	\$2,754,698	(5.2%)	7.1%
Finance	\$2,803,087	\$2,740,038	2.3%	7.6%
General Operations	3,512,033	\$14,188,007	(75.2%)	9.5%
Administrative Services	\$722,145	\$721,342	0.1%	2.0%
Police	\$9,298,611	\$9,061,223	2.6%	25.1%
Fire	\$5,948,309	\$5,847,918	1.7%	16.0%
Community Services	\$2,857,683	3,418,597	(16.4%)	7.7%
Public Works	\$9,127,639	9,931,504	(8.1%)	24.7%
TOTAL	\$36,995,038	\$48,776,536	(24.2%)	100%

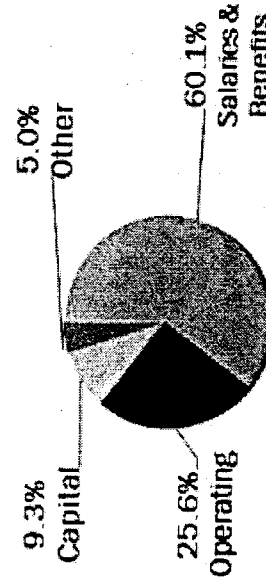
General Fund Expenditure Trends



FY2018 Proposed Budget vs. FY2017 Amended Budget by General Fund Category

CATEGORY	FY 2018 PROPOSED	FY 2017 AMENDED	VARIANCE	% VARIANCE
Salaries & Benefits	\$22,251,319	\$21,184,087	\$1,067,232	5.0%
Operating	\$9,459,426	\$10,822,043	(1,362,617)	(12.6%)
Capital	\$3,432,501	\$4,116,999	(\$684,498)	(16.6%)
Other	\$1,851,792	\$12,653,407	(\$10,801,615)	(85.4%)
TOTALS	\$36,995,038	\$48,776,536	(\$11,781,498)	(24.2%)

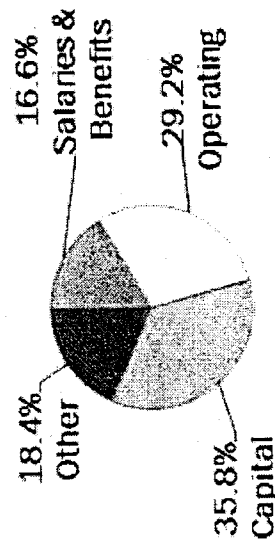
General Fund
FY2018



FY 2018 Water/Sewer Fund Proposed Budget vs. FY 2017 Amended Budget by Category

CATEGORY	FY 2018 PROPOSED	FY 2017 AMENDED	VARIANCE	% Variance
Salaries & Benefits	\$14,354,923	\$13,919,535	\$435,388	3.1%
Operating	\$25,183,439	\$24,532,515	\$650,924	2.7%
Capital	\$30,960,988	\$29,196,258	\$1,764,730	6.0%
Other	\$15,923,836	\$15,476,117	\$447,719	2.9%
TOTALS	\$86,423,186	\$83,124,425	\$3,298,761	4.0%

Water/Sewer Fund
FY2018

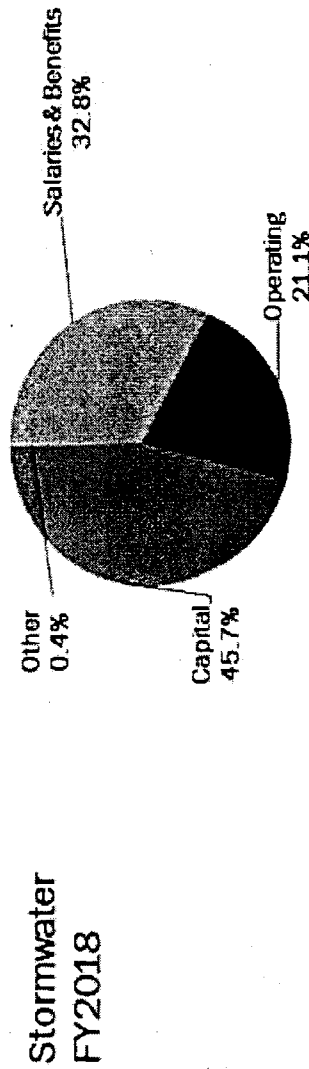


FY 2018 Water/Sewer Fund Proposed Budget vs. FY 2017 Amended Budget by Division

WATER/SEWER FUND BY DIVISION	FY 2018 PROPOSED	FY 2017 AMENDED	% Variance	% of FY 2018 Budget
Field Services	\$1,776,203	\$1,939,712	(8.4%)	2.1%
General Operations	\$0	\$989	(100%)	0.0%
Water Admin. (Lab)	\$27,642,210	\$26,479,173	4.4%	32%
Emergency/Disaster	\$0	\$148,593	(100%)	0.0%
Dyal Plant Operations	\$14,669,395	\$11,452,370	28.1%	17%
WFO/Water Collections	\$8,632,033	\$9,357,164	(7.7%)	10%
Engineering	\$25,059,239	\$23,804,109	5.3%	29%
Sellers Plant Operations	\$5,975,916	\$6,414,367	(6.8%)	6.9%
WFO/ Waste Water Collections	\$2,668,190	\$3,527,948	(24.4%)	3.0%
TOTAL	\$86,423,186	\$83,124,425	4.0%	100%

FY 2018 Proposed Budget Stormwater Fund by Category

Category	FY 2018 Proposed	FY 2017 Amended	Variance	% Variance
Salaries & Benefits	\$654,985	\$609,163	\$45,822	7.5%
Operating	\$421,129	\$390,994	\$30,135	7.7%
Capital	\$911,478	\$2,088,495	(1,177,017)	(56.4%)
Other	\$8,685	\$0	\$8,685	100%
Totals	\$1,996,277	\$3,088,652	(\$1,092,375)	(35.4%)



FY2010

Revenue

Expenses

Net

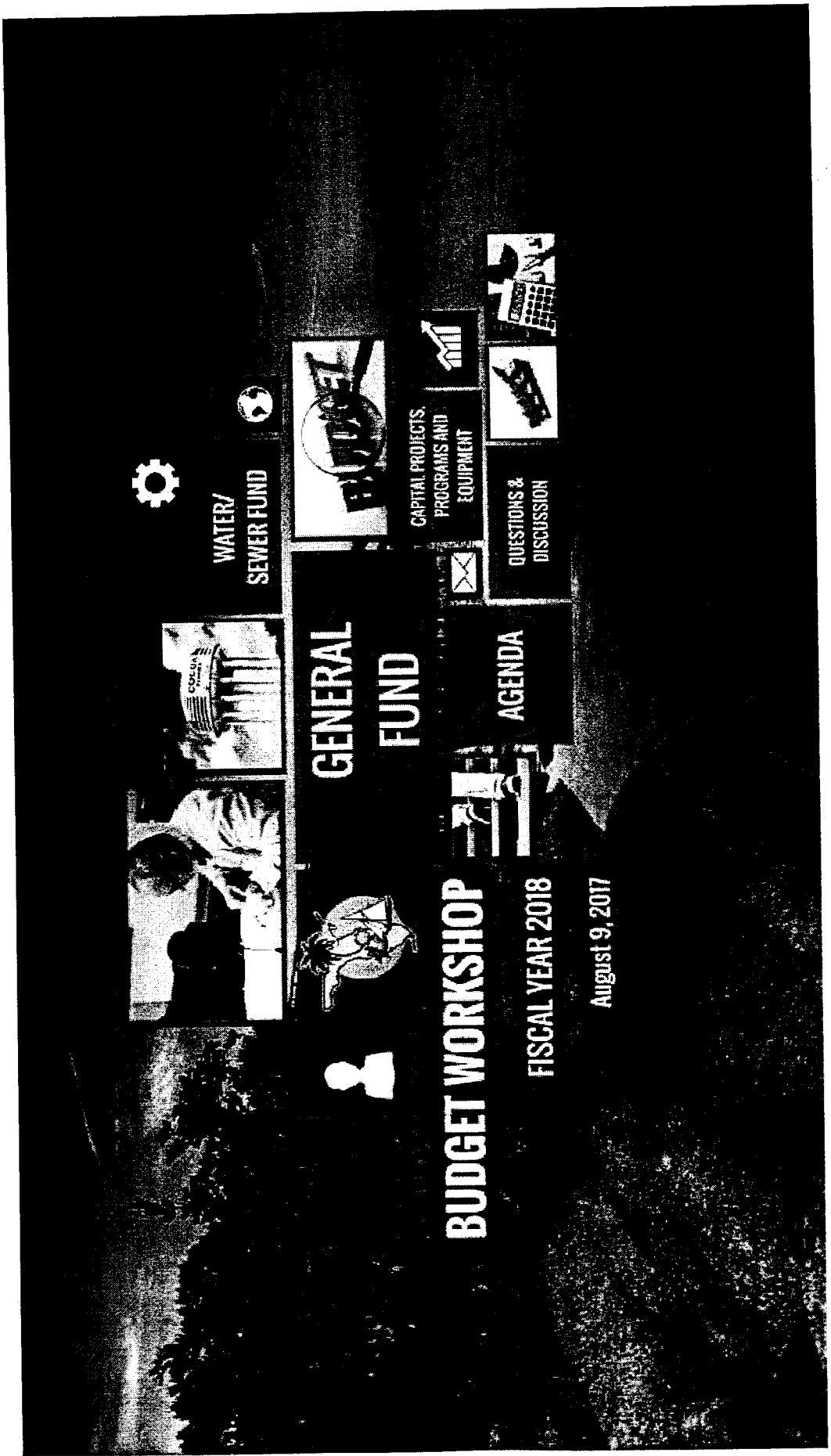
Total

Balance

Fund

Account

- Salaries - 3%
- Insurance
 - Health - 5%
 - Workers Compensation - 8%
 - General Liability - 10%
 - Property Liability - 5%
 - Automobile - 15%
- Pension
 - Public Safety - Police 28% and Fire 4%
 - Florida Retirement System - 0.5 - 1%
- Fire Stations Debt Service
 - Projected \$425,000 p/yr Actual: +/- \$465,000 p/yr





**WATER/
SEWER FUND**





BUDGET WORKSHOP



BUDGET



**GENERAL
FUND**



**CAPITAL PROJECTS,
PROGRAMS AND
EQUIPMENT**



AGENDA

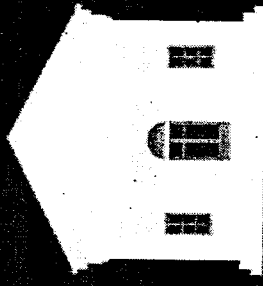


**QUESTIONS &
DISCUSSION**



FISCAL YEAR 2018

August 9, 2017



	BUILDING	INFRASTRUCTURE	MACHINERY & EQUIPMENT	JAG Grant	IT Hardware	TOTALS
City Manager (Information Technology)	\$0	\$0	\$28,000	\$0	\$65,000	\$93,000
Finance	\$0	\$0	\$1,534	\$0	\$0	\$1,534
Police	\$0	\$0	\$10,945	\$24,384	\$52,000	\$87,329
Fire	\$0	\$0	\$76,600	\$0	\$28,422	\$105,022
Public Works	\$175,000	2,806,607	\$164,009	\$0	\$0	\$3,145,616
TOTALS	\$175,000	\$2,806,607	\$281,088	\$24,384	\$145,422	\$3,432,501

FY 2018 Proposed Water/Sewer Capital Budget

	Building	INFRASTRUCTURE	MACHINERY & EQUIPMENT	IT Hardware	SOFTWARE	TOTALS
Field Services	\$0	\$0	\$160,300	\$91,090	\$0	\$251,390
Dyal Plant	\$0	\$2,686,000	\$150,600	\$0	\$0	\$2,836,600
WFO/Water Collections	\$0	\$0	\$332,548	\$14,000	\$0	\$346,548
Engineering	\$0	\$23,173,620	\$0	\$0	\$530,000	\$23,703,620
Sellers Plant	\$65,000	\$3,195,000	\$145,830	\$6,000	\$0	\$3,411,830
WFO/Waste Water Collections	\$0	\$400,000	\$6,500	\$4,500	\$0	\$411,000
TOTALS	\$65,000	\$29,454,620	\$795,778	\$115,590	\$530,000	\$30,960,988

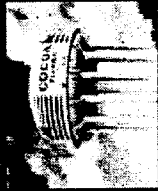
FY 2018 Proposed Capital Budget

Other Funds

	BUILDING	INFRASTRUCTURE	MACHINERY & EQUIPMENT	TOTALS
Cocoa CRA	\$0	\$919,000	\$0	\$919,000
Diamond Square CRA	\$0	\$80,000	\$0	\$80,000
Capital Projects Fund	\$4,453,554	\$0	\$0	\$4,453,554
Stormwater Fund	\$0	\$760,414	\$151,064	\$911,478
TOTALS	\$4,453,554	\$1,759,414	\$151,064	\$6,364,032








BUDGET WORKSHOP

FISCAL YEAR 2018

August 9, 2017

GENERAL FUND

WATER/SEWER FUND

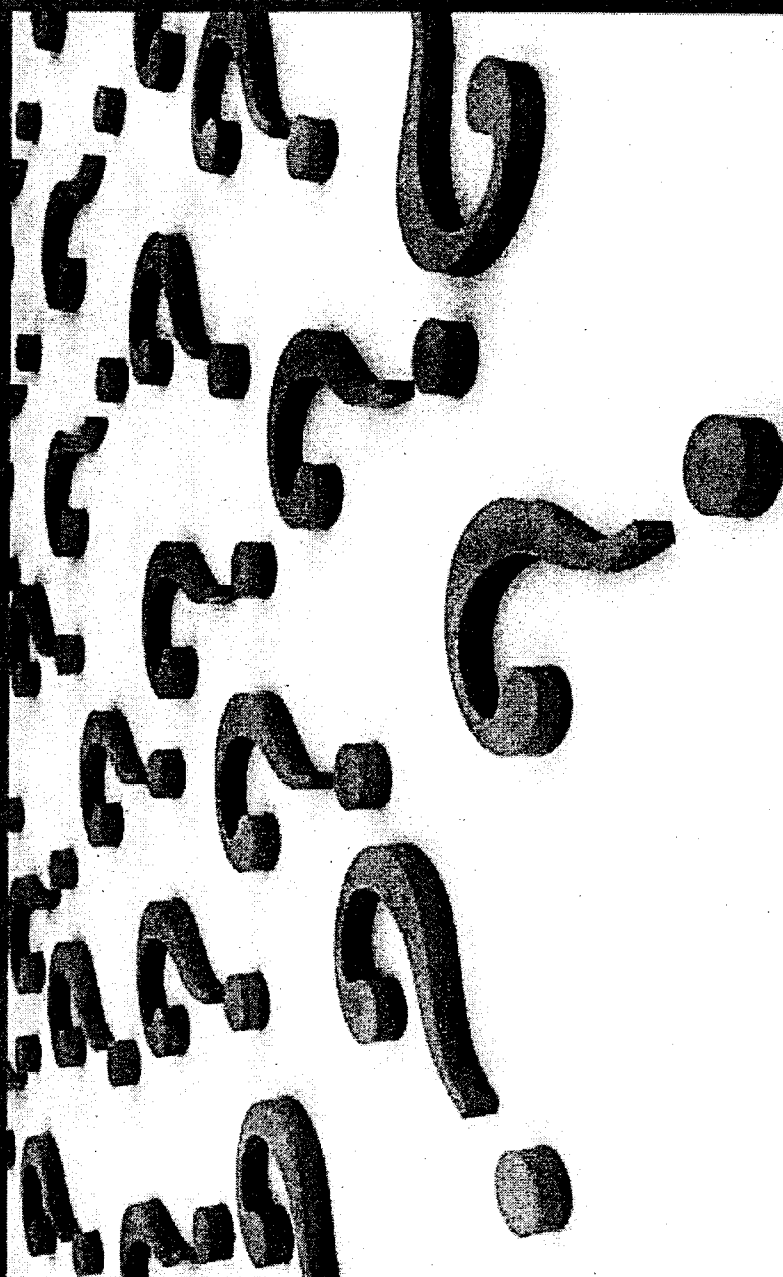
BUDGET

AGENDA

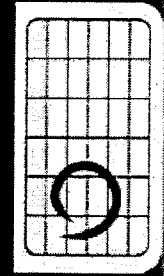
CAPITAL PROJECTS, PROGRAMS AND EQUIPMENT

QUESTIONS & DISCUSSION

QUESTIONS & DISCUSSION



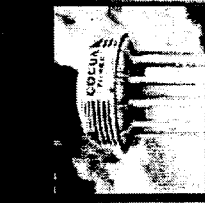




- Public Hearing – August 22, 2017 at 6:00 pm
 - Second Public Hearing on Public Service Tax
 - First Public Hearing on Fire Assessment Rate
 - Public Hearing on Water/Sewer Rates
- 1st public Budget Hearing – Sept 5, 2017 at 6:00 pm
 - Vote for Tentative Village Rate
 - Final Public Hearing on Fire Assessment Rate
 - Vote on Proposed FY2018 Budget
- 2nd Public Budget Hearing – Sept 13, 2017 at 5:30 pm
 - Adopt Final Village Rate
 - Adopt the FY2018 Budget

















**GENERAL
FUND**

**WATER/
SEWER FUND**

BUDGET WORKSHOP

FISCAL YEAR 2018

August 9, 2017



AGENDA



**QUESTIONS &
DISCUSSION**



**CAPITAL PROJECTS,
PROGRAMS AND
EQUIPMENT**



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