

CITY OF WILTON MANORS



OPERATING AND CAPITAL BUDGET FISCAL YEAR 2014-2015

CITY OF WILTON MANORS

OPERATING AND CAPITAL BUDGET

FISCAL YEAR 2014-2015



CITY COMMISSION

Gary Resnick, Mayor
Julie Carson, Vice-Mayor
Tom Green, Commissioner
Ted Galatis, Commissioner
Scott Newton, Commissioner

CITY MANAGER

Joseph Gallegos

DEPARTMENT DIRECTORS

Bob Mays, Finance Director
Kerry Ezrol, City Attorney
Kathryn Sims, City Clerk
Dio Sanchez, Human Resources Director
David Archacki, Emergency Management/Utilities Director
Roberta Moore, Community Development Services Director
Patrick Cann, Leisure Services Director
Paul O'Connell, Police Chief

**CITY OF WILTON MANORS
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2014/15**

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CITY OF WILTON MANORS

"THE ISLAND CITY"

Date: September 29, 2014
To: Mayor and City Commission
From: Joseph L. Gallegos, City Manager
RE: Fiscal Year 2014-2015 Adopted Budget Transmittal

On June 18, 2014 the City Manger's Proposed Operating and Capital Budget for all funds for the fiscal year beginning October 1, 2014 was presented to the City Commission.

On September 22, 2014 a final budget hearing was held whereby the City Commission reviewed, discussed and approved the proposed budget.

Enclosed herein is the 2014-2015 fiscal year adopted budget.

A handwritten signature in black ink, appearing to read "Joseph L. Gallegos". The signature is stylized and cursive.

Joseph L. Gallegos,
City Manager



CITY OF WILTON MANORS

"THE ISLAND CITY"

Date: June 18, 2014
To: Mayor and City Commission
From: Joseph L. Gallegos, City Manager
RE: Submittal of Fiscal Year 2014-2015 Budget

Enclosed you will find your individual City Commission Budget binders, submitting the proposed budget for Fiscal Year 2014-2015. The Commission's first advertised budget workshop with the Budget Review Committee is scheduled for Tuesday, July 15 at 7:00 pm. The two advertised budget workshops with the City staff have been scheduled for Wednesday, July 30 and Tuesday, August 12 at 6:30 pm. All workshops and hearings will be held in the Commission Chambers in City Hall.

In similar manner as the prior fiscal year, your budget book includes the newly updated section on the following pages that provides "Budget Highlights". This section has been prepared to assist you in easily identifying the changes proposed in the submitted budget in the following areas: personnel; major capital items; operating, and revenues. The revenue information section of the budget book has been updated to include a brief discussion of each significant revenue source. Revenue collections history is now presented as graphs instead of tables.

In addition, under the mentioned revenues section, the ad valorem rates are detailed in present year (FY 14) and proposed for the upcoming fiscal year (FY 15).

The Commission's two budget hearings with the public are scheduled for Friday, September 12 and Monday, September 22 at 6:30 pm. As you review the proposed budget prior to the scheduled workshops and throughout the next few weeks, should you have any questions at all, please contact me. I would be happy to answer your questions at any time either by phone, e-mail or to set up an appointment to meet with you individually or jointly with the City's Finance Director and Departmental staff.

Joseph L. Gallegos,
City Manager

**BUDGET HIGHLIGHTS
FISCAL YEAR 2014/15 BUDGET**

Significant Factors Affecting Budget Preparation

After years of decline due to the economic recession, the City's taxable value has increased again for the third consecutive year. This year the City's taxable value is \$1,024,286,289 or an increase of 10.11% over last year. The new value is still down from the pre-recession value of \$1,268,127,597. The City's increase in taxable value is the second highest in Broward County. An operating millage rate of 6.0683 is proposed to balance the budget while maintaining all current service levels to the community. The total millage rate, including debt service millage is 6.7225.

The fiscal impact to the average single-family home taxpayer under the Save Our Homes amendment, with homestead exemptions, results in an overall decrease in ad-valorem taxes of 3.0% or -\$30.26 which equates to -\$2.52 per month. The fiscal impact to the average single-family home taxpayer not subject to the Save Our Homes amendment also results in an overall decrease in ad-valorem taxes of 3.0% or -\$51.64 which equates to -\$4.30 per month.

This year's budget process produced a final budget of \$29,979,575 or 10.41% more than the previous year. The increase was due primarily to funding for the repurposing of Mickel Field, a non-recurring capital outlay, in the amount of \$1,474,200. The proposed budget also includes funding for one new full-time position for both the Library and Leisure Services Departments, and a total of four new part-time positions for the Police and Leisure Services combined. For the second consecutive year since 2008, the City's general employees will receive a merit increase and a Cost of Living Adjustment (COLA).

The City continues to experience increased costs associated with health insurance and pension contributions. Health insurance cost is budgeted to increase 7.5% while the City's pension contribution for employees enrolled under the Florida Retirement System is budgeted to increase by 15%.

The total number of full-time equivalents (FTE) contained in the proposed budget is 127.48, an increase of 4.25 FTE over the previous year.

Capital Outlay expenditures are budgeted at \$4,606,397 including projects ranging from repurposing of Mickel Field, to road maintenance, construction of a new parking lot, and rehabilitations of two lift stations. Other major capital outlays include five patrol cars and license plate recognition system for the Police Department; outdoor fitness stations and expansion of a basketball court and pavilion for the Parks, and Phase I of encoded water meters project. In order to balance the budget, \$1,205,000 was utilized from the City's unassigned fund balance to fund a portion of the nonrecurring capital projects contained in the budget.

2014/15 Budget Priorities/Goals

The following represents the pre-established priorities and goals that guided the preparation of the 2014/15 Budget Plan. These priorities and goals were identified as a result of inputs from department directors and the Goals and Objective Workshop with the City Commission held on March, 18, 2014:

- Maintain current service levels and services;

- Bridge revenue gap by utilizing reserve funds and debt issuance to support non-recurring capital improvements;
- Continue to invest in technology to improve productivity and lower cost of providing services
- Repurpose Mickel field to increase quality of life of residents;
- Strengthened the City’s police force by adding one (1) full-time and two (2) part-time employees; and continue to fund police training;
- Improve quality of life of residents by providing quality leisure services, adding one (1) full-time and two (2) part-time employees;
- Maintain and improve the water and sewer system by: 1) implementing Phase I of encoded water meter system; 2) Upgrade additional two sewer lift stations from Remote Terminal Units to Telemetry Control Units; and 3) advance funding for future replacement of three (3) pumps at the new Lift Station #11;
- Continue the same level of maintenance effort for the stormwater drainage system and roadway system; and
- Construct a new parking lot at the north end of Wilton Drive.

Summary of All Budgetary Funds

The total budget for FY2014/15 for all funds is \$29,979,575. Personnel and Operating Expenditures total \$20,875,703, while Capital Outlays total \$4,606,397, and Debt Service total \$2,181,995.

Summary By Fund

Fund	Amended 2013/14	Adopted 2014/15	% of Budget
General Fund	\$14,785,317	\$16,647,650	55.85%
Recycling fund	581,990	526,528	1.77%
Fire Rescue Assessment Fund	1,811,196	1,876,494	6.40%
Road Improvement	384,599	318,400	0.97%
Miscellaneous Grants	-	245,035	0.82%
Federal Police Forfeiture Fund	-	65,175	0.22%
Police Training & Education Fund	-	3,775	0.01%
Police Forfeiture Fund	-	11,000	0.04%
Jenada Fund	18,920	18,162	0.06%
Utilities Fund	8,399,315	8,932,028	29.47%
Parking Fund	659,880	871,433	2.83%
Drainage Fund	511,434	463,895	1.56%
	<u>\$27,152,651</u>	<u>\$29,979,575</u>	<u>100%</u>

Summary by Category

Category	Amended 2013/14	Adopted 2014/15	% of Budget
Personnel Wages	\$6,518,112	\$7,226,996	24.11%
Personnel Benefits	4,159,468	4,367,473	14.57%
Operating Expenditures	9,314,029	9,281,234	30.96%
Capital Expenditures	2,785,406	4,606,397	15.37%
Debt Service	2,117,044	2,181,995	7.28%
Depreciation	541,100	399,700	1.33%
Transfers	1,717,492	1,915,780	6.39%
	<u>\$27,152,651</u>	<u>\$29,979,575</u>	<u>100%</u>

Governmental Funds

General Fund

The General Fund is used to account for resources and expenditures that are available for the City's general operations.

Revenues

The revenues available for allocation in the 2014-15 fiscal year General Fund Budget, including inter-fund transfers, are estimated to be \$16,647,650. This is an increase of \$1,862,333 or 12.60% compared to last year.

Ad-valorem and Other Locally Levied Taxes – The City's assessed value as reported by the County Property Appraiser is \$1,024,286,289. This amount is 10.11% or \$94,079,279 more than last year. The new construction value was \$5,647,780. The ad valorem millage levy for fiscal year 2014-15 is recommended to be 6.0683, which is 2.4% increase from the rate adopted last year of 6.2166. The budget includes \$1,509,700 electric utility taxes and anticipated utility taxes for water and gas and \$632,000 communications tax.

Licenses and Permits – The amount for this revenue category is projected to be \$1,650,260. The budget includes \$786,100 from Florida Power and Light franchise fees and \$722,500 in building permits.

Shared Revenues and Grants – Total revenues for this category are projected to be \$1,152,100 which is \$80,291 lower than last year. Although Sales Tax is estimated to increase by \$26,500, this was offset by the discontinuance of the COPS and UASI grants.

Charges for Services – Revenues relating to charges for services are estimated to be \$379,250. The budget includes \$195,000 from after school and summer camp programs and \$62,000 from lien search fees.

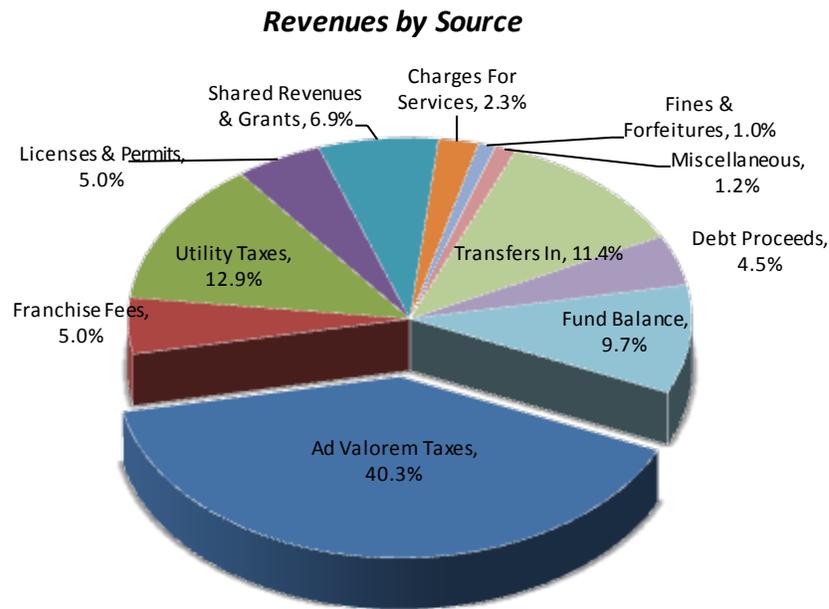
Fines and Forfeitures – Total revenues projected for FY2014/15 is \$164,500. Revenues from county court fines are included in this category.

Miscellaneous Revenues – Revenues under this category is projected to be \$199,500. This is an increase of \$38,200 compared to the amount budgeted last year. This is due to anticipated increases from the rebate related to the City’s purchasing card program and increase in proceeds from sale of assets.

Debt Proceeds – Budgeted amount for debt proceeds is \$744,200. This is the amount needed to fund portion of the Mickel Field repurposing.

Fund Balance – This represents designated amount of funds accumulated in reserves. The amount utilized from the Fund Balance is \$1,614,962.

Inter-fund Transfer – This represents transfer from other funds to the General Fund.



Expenditures

The estimated 2015/15 General Fund expenditures contained within this budget total is \$16,647,650 and are balanced with the projected revenues. Total expenditures are \$1,862,333 or 12.60% more than the 2013/14 fiscal year amount.

Summary of Expenditures by Category				
General Fund				
	Amended 2013/14	Adopted 2014/15	Increase (Decrease)	% Change
Personnel Wages	\$5,798,337	\$6,422,731	\$624,394	10.77%
Personnel Benefits	3,767,006	4,014,200	247,194	6.56%
Total Wages & Benefits	9,565,343	10,436,931	871,588	9.11%
Operating Expenditures	3,178,875	3,190,659	11,784	0.37%
Capital Expenditures	1,270,132	2,227,265	957,133	75.36%
Debt Service	770,917	767,795	(3,122)	-0.40%
Transfers	50	25,000	24,950	
Total	\$14,785,317	\$16,647,650	1,862,333	12.60%

Personnel Services

Personnel Services increased by \$624,394 or 10.77% compared to the prior year. The expenditures for general employees have been budgeted to reflect a 3% Cost of Living Adjustment (COLA) and a merit pay increase of 0%-3%. Merit pay increase for all non-union employees were restored to the budget in FY2013/14 after seven years with no merit increases. COLA as well as other wages and benefits for the members of the Police Benevolent Association (PBA) union for FY2014/15 will be negotiated through collective bargaining that began with an initial meeting on June 4, 2014. The current year contract expires at the end of FY2014/15. The results of the negotiations will determine any pay adjustments for PBA-represented employees. The total budgeted positions, stated in full time equivalents or FTEs, are 113.88 or an increase of 4.4 FTE compared to the prior year. The increase in FTE is due to adding a part-time Investigative Aide, a full-time librarian, a full-time Recreation Leader and two part-time Recreation Leaders. The increase in personnel services also includes a 7.5% increase in health insurance and 7.8% increase in pension contributions.

Capital Expenditures

A total of \$2,227,265 has been budgeted for the general fund which includes a \$200,000 contribution to a reserve to fund future projects.

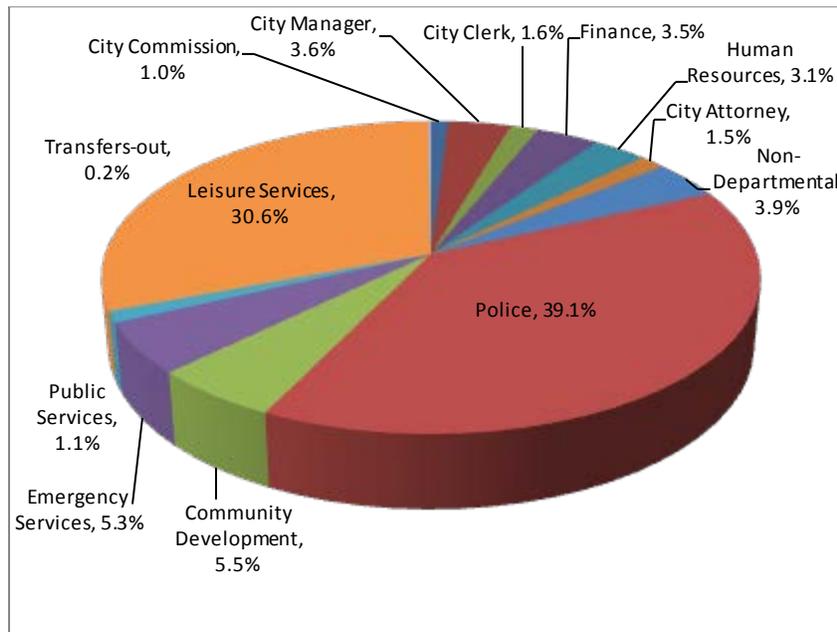
Major General Fund capital expenditures items are as follows:

- \$1,414,200 Mickel Park construction
- 212,260 Replace 5 marked patrol vehicles (PD)
- 78,890 Replace 3 administrative/detective vehicles (PD)
- 45,000 Replace pickup truck (Leisure Services)
- 32,500 Richardson Carriage House renovation

After a series of focus group meetings that began in June 2013, the City Commission gave the City management direction to proceed with the Mickel Field repurposing project. This project is part of the City's Parks System Master Plan approved in 2010. This project includes a walking trail around the park, pavilion shelter with concert performance area, renovating and expanding the existing building, outdoor fitness equipment and volleyball, baseball and softball playgrounds. The project is estimated to be completed within eighteen (18) months, therefore, no operating costs is budgeted related to Mickel in this budget. With the approval of the Mickel Project the City Commission also approved the issuance of debt in the amount of \$744,000 to fund portion of this project.

Summary of Expenditures by Department				
General Fund				
	Amended 2013/14	Adopted 2014/15	Increase (Decrease)	% Change
City Commission	\$159,408	\$16,2063	\$2,655	1.67%
City Manager	567,375	591,368	23,993	4.23%
City Clerk	256,758	265,898	9,140	3.56%
Finance	558,869	588,435	29,566	5.29%
Human Resources	512,073	512,117	44	0.01%
City Attorney	243,880	243,880	-	-
Non-Department	782,909	652,556	-130,353	-16.65%
Police	6,047,639	6,514,246	466,607	7.72%
Community Development	887,132	919,547	32,415	3.65%
Emergency/Medical Services	806,053	883,306	7,253	9.58%
Public Services	265,040	191,431	-73,609	-27.77%
Leisure Services	3,698,181	5,097,803	1,399,622	37.85
Transfers-out	-	25,000	25,000	
Total	\$14,785,318	\$16,647,650	\$1,862,332	12.60%

Expenditures by Department



Fire Rescue Assessment Fund

The adopted Fire Rescue Fund budget is \$1,876,494, an increase of 3.6% over the FY13/14. Since June 2000 the City of Wilton Manors has contracted with the City of Fort Lauderdale (CFL) to provide Fire and Emergency Medical Services (EMS). In 2010 this contract was renewed for an additional 5-year term which expires on September 30, 2015. Under this renewal, cost to Wilton Manors will increase by about \$212,336 each fiscal year. The Fire Assessment Fund pays for the Fire-related portion of these contract costs, while the General Fund pays for the EMS portion. The FY14/15 increase in contract costs will be

apportioned 40% to the General Fund (\$84,934), and 60% to the Fire Rescue Assessment Fund (\$127,402).

The Fire Rescue Special Assessment fees are budgeted to increase in FY14-15 for the single family homeowner from \$156.40 to \$169.80 or \$13.40 per year due to an anticipated increase in the total operational costs of the Fire Assessment Fund, including the Fire-related portion of the CFL Fire-EMS contract costs. The Fire Rescue Assessment is allocated proportionately to the various types of users within the City based on the total number of response calls associated with each respective assessment land designation. An assessment allocation study was conducted by an outside consulting firm during the summer of 2011.

Recycling Fund

This fund accounts for revenues and expenditures associated with solid waste disposal and recycling activities of the City. The City entered into agreements with third parties to provide these services and in return receives franchise fees and recycling rebates under these agreements. Total adopted budget for this fund is \$526,528, a 9.5% decrease from the previous fiscal year. The decrease is due to the completion of non-recurring capital projects.

Road Improvement Fund

This fund was established to account for shared revenue proceeds from the first and second local option gas taxes which by state statute are designated for road improvements. Total adopted budget for this fund is \$318,400 or a decrease of 1.72% over the previous year. The decrease is due to the completion of non-recurring capital projects. The FY2014/15 budget includes capital outlay funding for the NE 24 Street Florida East Coast (FEC) crossing rehabilitation and Dixie Highway Streetscape Enhancement.

Federal Equitable Sharing Forfeiture, State Law Enforcement Forfeiture & Police Education and Training Funds

FY2014-2014 is the first year that these funds are budgeted. These funds account for resources from forfeiture funds and surcharge on traffic citations. The funds are used to enhance law enforcement's operations, not otherwise available through general funding sources, and training courses approved by the employing agency administrator. The combined budget for the three funds is \$ 79,950.

Enterprise Funds

Utility Fund

The Utility Fund accounts for resources and expenditures related to the operations of the City's water and wastewater transmission lines. The total budget for the Utility Fund for FY14-15 is \$8,932,028 which includes contractual cost for water delivery and wastewater treatment of \$3,152,196, capital expenditures of \$1,408,932, and debt service of \$1,302,256. A rate increase of 2.5% for water usage and 8.5% for sewer treatment has been included in this budget. A utility rate study was completed in FY13 by an outside consultant. These rate increases are consistent with the recommendation of the rate study.

Parking Fund

This fund is used to account for revenues and expenditures related to the operations of the City's parking program. This is the second year that this fund is accounted as a separate fund. Total amount budgeted for this fund is \$871,433. Amount budgeted for capital expenditures is \$310,000 while contractual services budget is \$340,818. Management of the City's parking program is contracted out to a commercial vendor. The capital expenditure budget includes funding for a new parking lot at the north end of Wilton Drive.

Drainage Fund

The Drainage Fund is used to account for stormwater fees collected and expenditures to maintain the City's drainage system. The total amount budgeted for FY14/15 is \$463,895. A 5% rate increase has been included in this budget. A utility rate study was completed in FY13 by an outside consultant. This rate increase is consistent with the recommendation of the rate study.

Jenada Gatehouse Special Assessment Fund

The Jenada Fund is used to account for revenue and expenditures associated with the operation and maintenance of the gate at the entrance to the City's Jenada Isle Neighborhood. Funding comes from a special assessment on Jenada Isle properties. The FY14-15 budget is down 4% from the preceding year due to an anticipated decrease in expenditures.

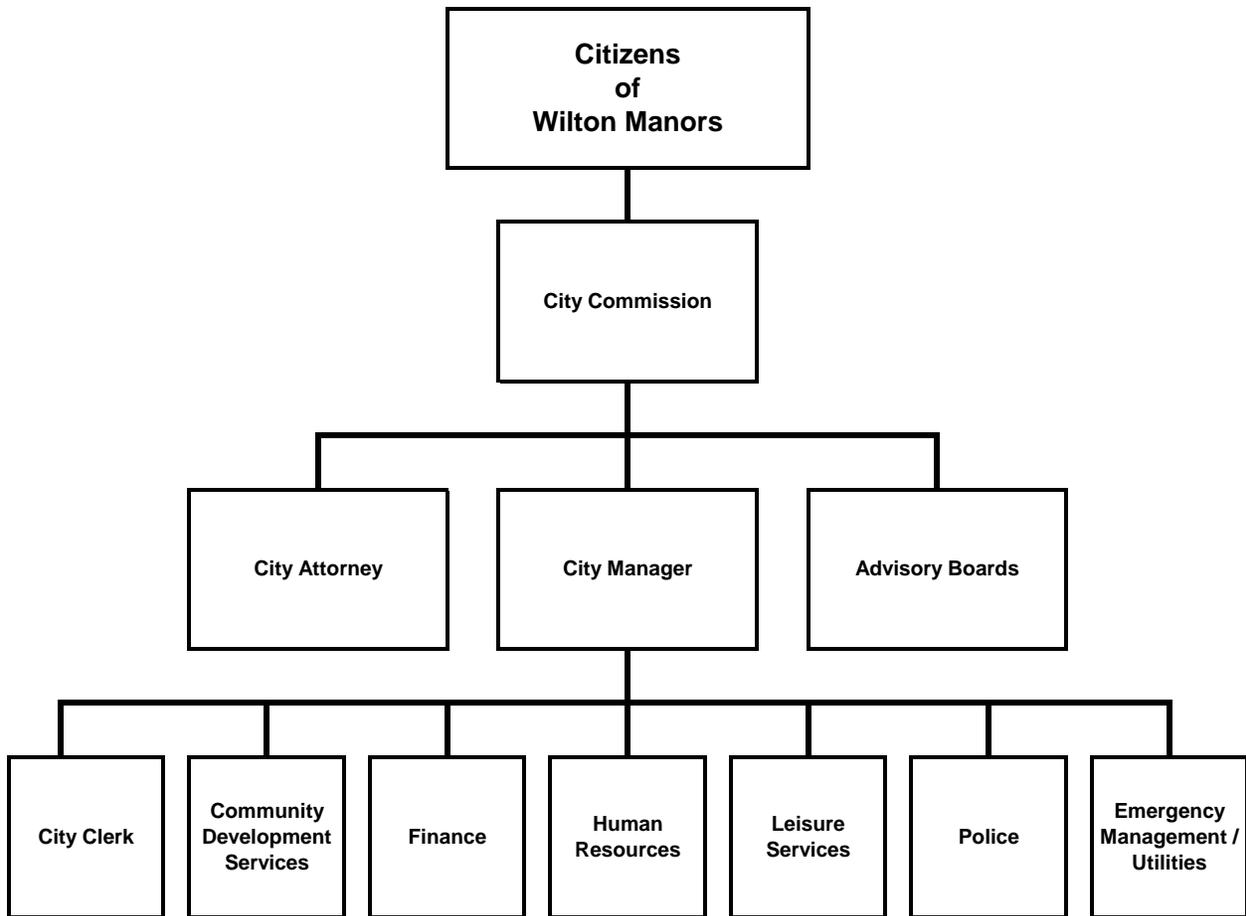
City of Wilton Manors

At A Glance

<p>The City of Wilton Manors, located in Broward County, was incorporated in 1947, and was created as a municipality under Chapter 165, Florida Statutes and named the Village of Wilton Manors. The Laws of Florida, 1953, Chapter 29609 established the present municipality, designated it the City of Wilton Manors and enacted its Charter. The City operates under the Commission/City Manager form of government and provides the following services as authorized by its Charter: general government, public safety, public services, transportation, and culture and recreation. The City is a Certified Wildlife Community Habitat.</p>	<p>CITY DEMOGRAPHICS: (2010 Census)</p> <p>Population: 11,632 Median Age: 46.8 Median HH Income: \$ 49,991 Average HH Size: 1.82 No. of HH 6,235 Total Housing Units 7,162</p> <p>(HH = Household)</p>	<p>EDUCATION</p> <p>Wilton Manors Elementary Pace Center for Girls Somerset Academy Village Little Flower Montessori School</p>	
	<p>POLICE AND FIRE DEPARTMENTS</p> <p>Police Stations 1 Sworn Officers 33 Non-Sworn Officers 13 Fire Station 1 Library 1</p>	<p>LAND USAGE:</p> <p>Residential 57.7% Commercial 8.4% Industrial 2.4% Recreation/Open Space 1.4% Community Facilities 3.9% Transportation 19.2% Water 6.3% Vacant 0.7%</p>	
<p>Date of Incorporation:</p> <p>June 1947</p> <p>Form of Government:</p> <p>Commission/City Manager</p> <p>Area: 1.8 square miles</p> <p>2015 Budget: \$29,979,575</p>	<p>MAJOR EMPLOYERS</p> <p>City of Wilton Manors Somerset Charter School Kids In Distress School Board of Broward County Marrinson Group Publix Supermarkets Pace Center for Girls Rosie's Bar & Grill</p>		
 <p>www.wiltonmanors.com</p>	<p>CITY PARKS</p> <ol style="list-style-type: none"> Andrews Avenue Extension Apache Pass Park Colohatchee Park Colohatchee Boat Ramp Coral Gardens Park Donn Eisele Park Hagen Park / Veterans Memorial Island City Park Preserve Jaycee Park M.E. DePalma Park Mickel Park Rachel Richardson Park Richardson Historic Park & Nature Pres. Snook Creek Boat Ramp Wilton Manors Elementary Waterways Womans Club 	<p>Address</p> <p>Andrews Ave. / Woods Condo NE 24th Ct. / NE 15th Ave. 1975 NE 15th Ave. 1975 NE 15th Ave. Coral Gardens Drive 701 NW 29th St. 2020 Wilton Dr. 823 NE 28th St. Wilton Drive / NE 21 Ct. 641 NE 20th Dr. 2675 NW 7th Ave. Andrews Ave. / NE 21st Ct. 1937 Wilton Drive 2249 NW 9th Ave. 2401 NE 3rd Ave. North / South Middle River 600 NE 21st Ct.</p>	<p>Acres</p> <p>0.15 0.18 8.5 1.2 0.37 0.9 5.17 3.15 0.46 0.1 4.9 0.33 5.4 0.45 4.8 29.7 0.25</p> <p>Total Park Acres: 66.01</p>

City of Wilton Manors

City Government Structure



Budget Process and Procedures

Budget Process

The City's Budget process began in early March with the Goals and Objectives workshop between city staff and members of the city commission. During this meeting department directors present their goals for the next fiscal year. In early April, operating and capital budget request forms, data on prior year appropriations, and personnel cost projections are distributed to the City departments through the Finance department. Each department director must then compile a budget request for the upcoming fiscal year. The budget preparation process provides the department directors an opportunity to examine their programs of operation, to propose changes in current services, to recommend revisions in organizations, and to outline requirements for capital outlay items. During the months of May and June, the departmental requests are reviewed and prioritized by the City Manager.

In early June, the City Manager submits to the Wilton Manors City Commission a proposed operating budget and budget timetable for the upcoming fiscal year. From June through September, the proposed budget is discussed during City Commission budget workshops, and staff and committee meetings. The budget workshops provide City Commission members an opportunity to review the budget and ensure that the requests meet the best interests of the City of Wilton Manors and its citizens. The Budget Review Advisory Committee, comprised of five people who live or work within the City of Wilton Manors, also offers input during this period.

By August 4, the City must submit its tentative and rolled-back millage rates, and the date of the first public hearing on the budget to the Broward County Property Appraiser. The Property Appraiser then must notify all property owners by August 24 of the tentative millage rate and the date of the

first public hearing on the mailed Truth in Millage (TRIM) notice.

Budget Adoption

The budget is legally enacted through the passage of resolutions adopting the millage rate, special assessment rates, and the budget. These resolutions are discussed at public hearings during the last two weeks of July (the tentative rates for the special assessments must be set prior to August 4), and during the month of September. During the public hearings, public input is encouraged prior to the adoption of each resolution. Under Florida Statutes, the first public budget hearing must be held between September 3 and September 18. Within 15 days of the first hearing, the City must advertise its intent to adopt a final millage rate and budget. The second public hearing on the budget must be held not less than two days or more than five days after the date of the advertisement.

Budget Control and Monitoring

Funds appropriated in the Budget may be expended by and with the approval of the City Manager in accordance with the provisions of the City Charter and applicable law. Funds of the City shall be expended in accordance with the appropriations provided in the Budget and shall constitute an appropriation of the amounts specified therein. The Budget establishes a limitation on expenditures by department total. Said limitation requires that the total sum allocated to each department for operating and capital expenses may not be increased or decreased without specific authorization by a duly-enacted Resolution/Ordinance affecting such amendment or transfer. Therefore, the City Manager may authorize transfers from one individual line item account to another, so long as the line item accounts are within the same department and fund. The budget is regularly monitored to track variances between actual and budgeted amounts. Significant variances are investigated and monitored for corrective action. Quarterly budget

review meetings are held with the City Commission.

Budget Amendment

After the budget is formally adopted, amendments during the fiscal year must be approved by the City Commission if there are increases or decreases to total budgeted expenditures within any City department; or if there are increases or decreases to total budgeted revenues within any of the City's funds.

Budgetary Basis

The budgets of governmental type funds (for example, General Fund, Recycling Fund) are prepared on a modified accrual basis. Briefly, this means that obligations of the city are budgeted as expenditures but revenues are recognized only when they are measurable and available.

The Enterprise Funds (for example, Water & Sewer Utilities Fund, Parking Fund) also recognize expenditures as encumbrances when a commitment is made. Revenues, on the other hand, are recognized as revenue when service is provided.

In all cases, (Governmental and Enterprise Funds) encumbrances lapse when goods and services are not received by year end.

The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on a basis of Generally Accepted Accounting Principles (GAAP). In most cases, this conforms to the way the City prepares its budget. Once exception is compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).

Fund Structure

The accounts of the City are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with the finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. All funds of the City are appropriated.

Government Fund Types

Governmental Fund types are subdivided into two sections: General Fund and Special Revenue Fund. The City does not have Debt Service Fund and Capital Projects Fund.

General Fund (always a major fund)- is the City's primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund. Resources are derived primarily from taxes, franchise and utility taxes, charges for services, and intergovernmental revenues. Expenditures are incurred to provide general government, public safety, community development and community services.

Special Revenue Fund – accounts for revenue sources that are legally restricted to expenditures of specific purposes.

- Recycling Fund – accounts for the revenues and expenditures associated with solid waste disposal and recycling.
- Fire Assessment Fund – accounts for the City's revenues and expenditures associated with fire prevention, suppression, and emergency medical services.

- Miscellaneous Grants Fund – accounts for the City’s grant revenues from federal and state agencies, other governmental units or private foundation.
- Federal Police Fund – accounts for monies received for financial transactions involving confiscations through forfeitures. Monies spent out of this fund must first be legally appropriated by the City Commission.
- Police Training and Education Fund – accounts for monies received for training and professional development.
- Road Improvement Fund – accounts for the financial resources to be used to pave streets, perform right-of-way grounds maintenance, and purchase and repair of equipment.
- Police Forfeiture Fund – accounts for financial transactions involving confiscations through forfeitures. Monies spent out of this fund must first be legally appropriated by the City Commission.
- Jenada Assessment – accounts for special assessment and is limited to residents located in the Jenada Isles neighborhood.
- Utility Fund (major fund) – use to account for maintaining the financial operations of the City’s water and wastewater transmission lines.
- Parking Fund (major fund) – used to account for fees collected for the maintenance and capital improvement of the City’s parking system.
- Drainage Fund – used to account for fees collected to maintain the City’s drainage system.

Budgetary Goals and Objectives

The City of Wilton Manors shall strive to improve its cultural, economic, leisure and residential position within east-central Broward County and to become an outstanding example of accomplishment and pride for all of its residents. It is the immediate goal of the City to acquire and develop additional parkland for its residents, particularly its youth, and to provide worthwhile activities for its youth and all of its residents in order to both entertain and advance the community in general.

Economic Development Goals

- ✓ The revitalization of Wilton Drive, one of the City’s major north-south corridors: the City shall actively pursue and support efforts to beautify Wilton Drive, increase parking along the Drive, and attract quality entertainment, business professionals, and shopping to the Drive.
- ✓ It shall be the goal of the City to make Wilton Drive and NE 26th Street (east of and including Five Points) a cultural, entertainment, and retailing mecca designed to attract individuals from the tri-county area.

Enterprise Funds

The *Enterprise Fund* is used to account for operations that are financed and operated in a manner similar to a commercial enterprise, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of the revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Social Considerations

The City shall strive to make the community environmentally friendly and safe from crime. Some of the methods utilized toward implementation of these goals include:

- ✓ To continue its strong drug enforcement policies and continue coordination of these efforts with other jurisdictions in the region.
- ✓ To help prevent drug abuse by providing to youth programs developed to promote socially responsible behavior. Examples of these types of programs include sports activities, arts and crafts, trips to cultural attractions and entertainment venues, and professional sporting events.
- ✓ To increase social awareness of drug related problems through the continuation and improvement of the City's Drug Awareness Resistance and Education (DARE) Program.
- ✓ To continue to promote recycling programs throughout the City.
- ✓ To continue implementation of expanded Code Enforcement efforts.

Financial Policies

The City of Wilton Manors' financial policies, compiled below, set forth the basic framework for the overall fiscal management of the City. These policies operate independently of changing circumstances and conditions with the exception of when changes in financial policy are necessary to maintain the integrity of the City and its operations, in conformance with Generally Accepted Accounting Principles (GAAP) in accordance with the Governmental Accounting Standards Board (GASB). These policies assist the decision making process of the City Commission and the City

Administration and provide guidelines for evaluating both current activities and proposals for future programs.

Operating Management Policies

1. All departments share in the responsibility for meeting management and service delivery goals and ensuring long-term financial stability. Operating budgets and management plans will be developed using current resources available.
2. The budget process is intended to allocate limited resources among competing programs based on policy priorities, efficiency and effectiveness of services and availability of resources.
3. Additional personnel and programs will be requested only if necessary to maintain existing service levels due to expansion of services areas or service levels previously approved by the City Commission.
4. As required by City Charter, the budget will be balanced. Current expenditures will be funded by using current revenue sources and revenue growth will be planned in a conservative, prudent manner. Use of fund balance in any fund to balance the current year budget must be approved by the City Commission.
5. Cash management and investment will be maintained in accordance with State law and will ensure the safety and security of city assets. Funds will be managed prudently and diligently with an emphasis on safety of principal, liquidity and financial return.
6. Health and life insurance is a shared responsibility between the City and its employees. In concert with City employees through the Labor/Management Insurance Committee, City expenditures for medical

insurance will be kept in control by sharing of costs.

7. In an effort to control overtime expenditures, total budgeted overtime shall not exceed four percent of total budgeted personnel wages.
8. The City shall continue to aggressively seek grant revenue from all available sources.
9. The City shall continue to support a scheduled level of maintenance and replacement of its infrastructure and equipment.
10. The City shall support a vehicle acquisition and maintenance policy that is fiscally sound.
11. The City shall support investments that reduce future operating costs. Investing activities shall be in compliance with the City's investment policy.
12. The City shall monitor all expense/expenditure line items. It shall be the goal of the City to operate in the most efficient, cost effective manner possible.
13. The City shall review user fee charges at least once a year and modify these charges so as to coincide with the cost of providing services. The City shall consider similar services provided by private industry when establishing new user fee charges.
14. The City shall deposit all funds received within 24 hours of receipt.
15. The City shall collect revenues aggressively, including past due bills of any type.
16. The City will not use long-term debt to finance expenditures required for current operations.

Debt Policies

1. The City shall not issue notes for the purpose of financing general operating activity.
2. The City shall publish and distribute an official statement for each revenue bond issue.
3. General obligation debt shall not be used for enterprise activities.
4. The City shall maintain sufficient restricted cash and reserve sufficient retained earnings to cover its highest year of debt service for its 2007 Series Water and Sewer Revenue Bonds.

Accounting, Auditing, and Financial Reporting Policies

1. An independent audit by a qualified, properly staffed Certified Public Accounting firm will be performed annually.
2. The City shall produce audited annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB).
3. The annual financial reports shall be issued by March 31st following the end of the fiscal year.
4. The City's financial records shall be maintained at a level that will ensure a smooth and systematic audit process.

Fund Balance Policies

The City shall prepare an annual budget that will safeguard the General Fund's unassigned fund balance. It shall be the City's goal to maintain a minimum fifteen (15) percent unassigned fund

balance and to strive to achieve a twenty (20) percent unassigned fund balance in the General Fund. The dollar amount shall be determined by multiplying the total General Fund budget by the applicable percentage. These percentages are based on a combination of recommendations made by the Government Finance Officers Association (5 to 15% minimum) and the City's external auditors (20 to 25% minimum) to mitigate future risks, such as revenue shortfalls and unanticipated expenditures, and to ensure stable tax rates. Further, it is the City's intent that fund balance may be expended only for emergency purposes and only with the prior approval of the City Commission. If the unassigned fund balance in the General Fund should fall below the minimum fifteen (15) percent threshold at the conclusion of the most recently audited fiscal year, the City will budget the difference during the next fiscal year's budget process as a contingency amount within the General Fund. As of the date of the last completed audit on September 30, 2013, the General Fund unassigned fund balance was \$2,949,403 or 22.02% of the \$13,391,216 original General Fund budget for Fiscal Year 2012/13. Since the fifteen (15) percent minimum funding goal was met during FY2012/13, the most recently audited fiscal year, no contingency amount has been budgeted for FY2014/15.

**CITY OF WILTON MANORS
BUDGET TIMETABLE
FISCAL YEAR 2014-15**

ALL DATES ARE IN 2014

NOTE: City Commission Meetings are printed in red.

Date	Time	Location	Event
Monday, March 3			Budget Goals Due to City Manager
Tuesday, March 18	7:00 PM	Richardson Park	Goals & Objectives Workshop (City Commission and Departments)
Tuesday, March 18			DRAFT Budget Timetable Distributed to City Commission, Departments, and Budget Review Advisory Committee
Tuesday, April 15			Budget Packets Distributed to Department Directors
Thursday, May 1			Requested Budget Packets Due to Finance Department
Monday, May 5			Any requested personnel changes submitted to Human Resources for approval
Monday, May 12 through Thursday, May 15		EOC	Departmental Reviews with City Manager and Department Directors
Monday, May 12	9:30 AM	EOC	Departmental Review with City Manager - Human Resources Department
Monday, May 12	11:00 AM	EOC	Departmental Review with City Manager - City Clerk Department
Monday, May 12	2:00 PM	EOC	Departmental Review with City Manager - Police Department
Tuesday, May 13	9:30 AM	EOC	Departmental Review with City Manager - Emergency Mgmt / Utilities Department
Tuesday, May 13	2:00 PM	EOC	Departmental Review with City Manager - Community Development Services Department
Wednesday, May 14	2:00 PM	EOC	Departmental Review with City Manager - Leisure Services Department
Thursday, May 15	9:30 AM	EOC	Departmental Reviews with City Manager - City Commission, City Manager, Finance, City Attorney, and Non-Departmental
Tuesday, May 27	7:00 PM	City Commission Chambers	City Commission fills open seats on Budget Review Committee.
Friday, May 30			Property Appraiser notifies taxing authorities of estimate of taxable value. Statutory deadline is June 1st.
Saturday, May 31 through Wednesday, June 4			FGFOA Annual Conference, Orlando, FL
Wednesday, June 11	6:00 PM	City Commission Chambers	Budget Review Advisory Committee Meeting #1 - Organizational Meeting.
Tuesday, June 17			Proposed Budget Distributed to City Commission, City Departments, and Budget Review Advisory Committee (statutory deadline is August 3rd).
Tuesday, June 17 through Thursday, June 26			Individual Meetings with City Commissioners Prior to First Budget Workshop (City Manager and Finance Director). Meetings scheduled as requested.
Monday, June 23	6:00 PM	City Commission Chambers	Budget Review Advisory Committee Meeting #2 - Leisure Services and Community Development Departments.
Wednesday, June 25	6:00 PM	City Commission Chambers	Budget Review Advisory Committee Meeting #3 - IT Manager, Human Resources, & Police Departments
Thursday, June 26	6:00 PM	City Commission Chambers	Budget Review Advisory Committee Meeting #4 - City Commission, City Manager, City Clerk, City Attorney, Emergency Management/Utilities, and Finance Departments.
Monday, June 30	6:00 PM	City Commission Chambers	Budget Review Advisory Committee Meeting #5 - Preparation of Final Report
Tuesday, July 1			Certification of Taxable Value due from Property Appraiser (preliminary tax roll).
Thursday, July 3	6:00 PM	City Commission Chambers	Budget Review Advisory Committee Meeting #6 - Contingency Date if Needed
Tuesday, July 15	7:00 PM	City Commission Chambers	City Commission Budget Workshop #1 with the Budget Review Advisory Committee

**BUDGET TIMETABLE
FISCAL YEAR 2014-15**

ALL DATES ARE IN 2014

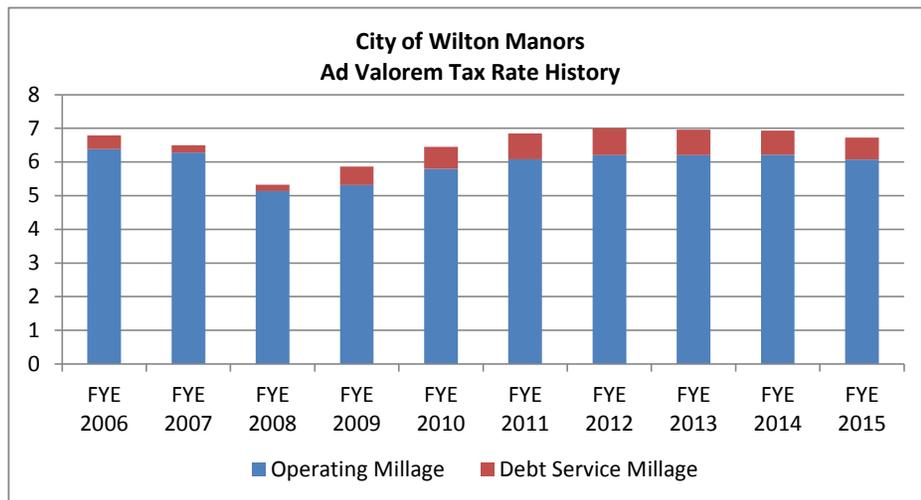
NOTE: City Commission Meetings are printed in red.

Date	Time	Location	Event
Tuesday, July 29		School Board Office	Broward County School Board First Public Hearing Date
Wednesday, July 30	6:30 PM	City Commission Chambers	Special City Commission Meeting to Adopt a Tentative Millage Rates and Preliminary Special Assessment Rates followed by City Commission Budget Workshop #2.
Thursday, July 31		HR Conference Room	Budget Overview with QWL Committee (City Manager and Human Resources)
Monday, August 4			Ad valorem taxing authorities to certify their roll-back rate, proposed millage rate, and time, date, and place of the first required public hearing via DOR's etrim application. Taxing authorities to certify proposed non-ad valorem rates to the Property Appraiser. (Statutory deadline is 35 days after certification of taxable values on July 1)
Tuesday, August 12 - Saturday, August 23			Property Appraiser Mails Proposed Property Taxes and Special Assessment Rates to Property Owners (TRIM notice - this is the advertisement of the first TRIM hearing).
Tuesday, August 12	6:30 PM	Hagen Park	City Commission Budget Workshop #3 (Prior to regularly-scheduled Commission meeting).
Saturday, August 23			Last Date to Advertise Final Public Hearing Date for Special Assessments (At Least 20 Days Prior to Hearing Date).
August 23 - September 17			Review and Filing Period for the Value Adjustment Board (25 day period after mailing the TRIM notices)
Wednesday, September 3			Earliest Date to Hold First Public Hearing for the Budget (no sooner than 10 days after the TRIM notice is mailed). Hearing must be held between September 3 and September 18.
Tuesday, September 9		Broward Commission Chambers	Broward County Commission First Public Hearing Date
Friday, September 12	6:30 PM	City Commission Chambers	First Public Hearing on Proposed Budget and Millages, and Final Public Hearing on the Special Assessments. Statutory deadlines are (a) no earlier than 10 days after the TRIM Notice is mailed for the Budget, and (b) no earlier than 20 days after the TRIM Notice is mailed for the Special Assessments. Also, the First Public Hearing on the Proposed Budget must be held between September 3 and September 18.
Monday, September 15			Advise Property Appraiser of Final Special Assessment Rates
Monday, September 15			Statutory Deadline to Advise Property Appraiser of Final Special Assessment Rates
Tuesday, September 16		School Board Office	Broward County School Board Final Public Hearing
Thursday, September 18			Statutory Deadline to Hold First Budget Public Hearing
Thursday, September 18			Forward resolution adopting final millage to Property Appraiser, Tax Collector, and Department of Revenue.
Saturday, September 20			Advertisement of Final Public Hearing for millages and budget in Sun-Sentinel. Statutory deadline is within 15 days of First (Proposed) Budget Hearing (no later than September 29). Advertisement also must not be less than two days or more than five days prior to Final Public Hearing (after 5 pm Monday - Friday; any time on Saturday; no Sunday hearings).
Monday, September 22	6:30 PM	City Commission Chambers	Final Budget Public Hearing - Adoption of Final Budget and Millages. Statutory deadline is not less than two days or more than five days after the advertisement.
Tuesday, September 23		Broward Commission Chambers	Broward County Commission Final Public Hearing Date
Thursday, September 25			Statutory Deadline to Notify Property Appraiser, Revenue Collector and Department of Revenue of Adopted Millage Rates. Must be within three days of Final Budget Public Hearing.
Saturday, October 18			Statutory Deadline to Certify TRIM compliance to the Department of Revenue on Form DR-487. Must be certified within thirty days of Final Budget Public Hearing. Adopted Budget must also be posted to the City's website within 30 days after adoption.
Wednesday, October 22			Tax Roll Certified to Revenue Collector Except for Value Adjustment Board Cases

**City of Wilton Manors
FY2014-2015 Budget**

**Ad Valorem Tax Rates History
Last Ten Fiscal Years**

Fiscal Year Ended September 30,	Tax Roll Year	Operating Millage Rate	Debt Service Millage Rate	Total Millage Rate
2006	2005	6.3800	0.4135	6.7935
2007	2006	6.2764	0.2236	6.5000
2008	2007	5.1340	0.1879	5.3219
2009	2008	5.3122	0.5530	5.8652
2010	2009	5.8000	0.6527	6.4527
2011	2010	6.0855	0.7628	6.8483
2012	2011	6.2068	0.7926	6.9994
2013	2012	6.2068	0.7537	6.9605
2014	2013	6.2166	0.7153	6.9319
2015	2014	6.0683	0.6542	6.7225



PROPERTY VALUE AND MILLAGE RATE SUMMARY

2013 Final Gross Taxable Value	\$ 930,207,010
Increase in 2013 Taxable Value due to Reassessments	<u>88,431,499</u>
Current Year Adjusted Taxable Value for Operating Purposes	1,018,638,509
Current Year Additions (i.e New Construction and Home Additions)	<u>5,647,780</u>
Current Year Gross Taxable Value for Operating Purposes	<u>\$ 1,024,286,289</u>

	FY 14 TAX RATE	FY14 ROLLED BACK RATE	FY15 PROPOSED TAX RATE	INCREASE (DECREASE) OVER	
				FY14 RATE	ROLLED BACK RATE
Operating Millage	6.2166	5.6769	6.0683	-2.39%	6.89%
REVENUES GENERATED					
			MILLS	GROSS	NET (4% Discount)
PROPOSED FY15 OPERATING MILLAGE			6.0683	\$ 6,215,676	\$ 5,967,049.43
CURRENT YEAR FY14 OPERATING MILLAGE			6.2166	\$ 5,782,725	\$ 5,551,415.90
ROLLED BACK RATE			5.6769	\$ 5,814,787	\$ 5,582,195.39
PROPOSED DECREASE OVER FY14 RATE			-0.1483	\$ 432,952	\$ 415,633.53
1999 PARKS GO BOND DEBT SERVICE MILLAGE RATE			0.2178	\$ 223,094	\$ 214,170
2008 CITY HALL GO BOND DEBT SERVICE MILLAGE			0.4364	\$ 446,996	\$ 429,116

	2013/14 Adopted Millage Rates	2014/15 Adopted Millage Rates	Change	% Change
Operating	6.2166	6.0683	(0.1483)	-2.386%
Debt Service - 99 Parks GO Bond	0.2381	0.2178	(0.0203)	-8.524%
Debt Service - 08 City Hall GO Bond	0.4772	0.4364	(0.0408)	-8.550%
	<u>6.9319</u>	<u>6.7225</u>	<u>(0.2094)</u>	<u>-19.460%</u>

CITY OF WILTON MANORS
FUND BALANCE ANALYSIS
FY2014-2015 BUDGET

	OTHER NON-MAJOR					TOTAL
	GENERAL	SPECIAL REVENUE	UTILITY	PARKING	NON-MAJOR DRAINAGE	
Fund Balance, October 1, 2013	\$ 5,116,640	\$ 1,105,744	\$ 12,683,215	\$ 472,862	\$ 1,447,452	\$ 20,825,913
Fiscal Year 2013/14 (Estimated)						
Revenues/Sources	13,712,824	2,771,990	7,182,443	646,754	430,442	24,744,453
Expenditures/Uses	(14,087,535)	(2,680,971)	(6,440,180)	(537,460)	(253,112)	(23,999,258)
Net increase (decrease)	(374,711)	91,019	742,263	109,294	177,330	745,195
Fund Balance, September 30, 2014	4,741,929	1,196,763	13,425,478	582,156	1,624,782	21,571,108
Fiscal Year 2014-2015 Budget						
Revenues/Sources	16,647,650	2,790,713	8,932,028	871,433	463,895	29,705,719
Expenditures/Uses	(16,647,650)	(3,021,407)	(6,355,463)	(474,459)	(308,895)	(26,807,874)
Net increase (decrease)	-	(230,694)	2,576,565	396,974	155,000	2,897,845
Fund Balance, September 30, 2015 (Estimated)	\$ 4,741,929	\$ 966,069	\$ 16,002,043	\$ 979,130	\$ 1,779,782	\$ 24,468,953
Fund Balance:						
Net investment in capital assets	\$ -	\$ -	\$ 10,414,054	\$ 822,120	\$ 977,998	\$ 12,214,172
Non-spendable	140,421	-	-	-	-	140,421
Restricted	356,472	-	1,444,317	126,000	-	1,926,789
Committed	-	-	-	-	-	-
Assigned	1,367,463	966,071	-	-	-	2,333,534
Unassigned/Unrestricted*	2,877,573	-	4,143,672	31,010	801,784	7,854,039
Total	\$ 4,741,929	\$ 966,071	\$ 16,002,043	\$ 979,130	\$ 1,779,782	\$ 24,468,955

Significant changes in Fund Balance are primarily due to the following:

In the General Fund - Planned Project Costs.

In Special Revenue Funds - Planned Capital Outlay Costs.

* For the General Fund, the City Commission has adopted a fund balance policy to maintain an Unassigned Fund Balance of 15%-20% of budgeted General Fund expenditures. The projected General Fund Unassigned Fund Balance at September 30, 2015 is 17.3% of FY2014-15 budgeted expenditures.

**CITY OF WILTON MANORS
ADOPTED BUDGET FY2014/15
FISCAL YEAR 2014/15**

STAFFING SUMMARY ALL FUNDS

	FY2012/13		FY2013-14		FY2014/15	
	Number of Positions	Full Time Equivalents	Number of Positions	Full Time Equivalents	Number of Positions	Full Time Equivalents
GENERAL FUND						
City Commission	2.50	2.50	5.00	2.50	5.00	2.50
City Manger	3.00	3.00	3.00	3.00	3.00	3.00
City Clerk	2.00	2.00	2.00	2.00	2.00	2.00
Finance	4.93	4.93	5.30	4.93	5.30	4.93
Human Resources	3.00	3.00	3.00	3.00	3.00	3.00
City Attorney	-	-	-	-	-	-
Non-departmental	2.70	2.70	3.00	2.70	3.00	2.70
Police	44.00	44.00	45.00	48.08	50.00	48.78
Community Development Services	5.85	5.85	5.85	5.85	5.85	5.85
Emergency Medical Services	-	-	-	-	-	-
Emergency Management/Public Services	0.30	0.30	0.25	0.30	0.25	0.25
Leisure Services	37.17	37.17	53.00	37.17	57.00	40.87
TOTAL GENERAL FUND	105.45	105.45	125.40	109.53	134.40	113.88
SPECIAL REVENUE FUNDS						
Recycling	1.50	1.50	2.00	1.50	1.50	1.50
Fire	2.20	2.20	2.20	2.20	2.15	2.15
Road Improvement	-	-	-	-	-	-
TOTAL SPECIAL REVENUE FUNDS	3.70	3.70	4.20	3.70	3.65	3.65
TOTAL GOVERNMENTAL FUNDS	109.15	109.15	129.60	113.23	138.05	117.53
ENTERPRISE FUNDS						
Utilities	7.80	7.80	7.80	7.80	7.75	7.75
Parking	0.20	0.20	0.20	0.20	0.20	0.20
Drainage	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL ENTERPRISE FUNDS	10.00	10.00	10.00	10.00	9.95	9.95
TOTAL - ALL FUNDS	119.15	119.15	139.60	123.23	148.00	127.48

FY2014-15 BUDGET DEBT ADMINISTRATION

The following pages contain information on the City's debt philosophy, bond covenants, and outstanding debt obligations. There is no legal debt margin established either by City Charter or by Florida Statutes.

DEBT PHILOSOPHY

Current debt obligations have been carefully orchestrated to match the benefits derived from the financing. For example, the repayment schedule of the 2007 Water and Sewer Revenue Refunding Bonds coincides with the estimated asset life of the repaired system. The annual principal and interest payments have also been calculated to remain constant over the payback period. All of the current debt obligations conform to the City's debt philosophy of cost/benefit matching and level repayment schedules.

SIGNIFICANT BOND COVENANTS

The Water and Sewer Revenue Bonds contain significant bond covenants that restrict cash within the Utilities Fund. Total restricted cash in the Utility Fund at September 30, 2013 was \$1,444,317.

The two most significant cash restrictions are:

- the City must restrict cash within the Utilities Fund in an amount equal to the highest year's debt service; and
- one month's normal operating expenses of the fund must be a restricted balance.

The City also restricts net position within the Utilities Fund (1) for renewal and replacement of the utilities system, and (2) in an amount equal to the highest year's debt service payments. The total amount of restricted net position at September 30, 2013 was \$1,144,317.

Contained within the following pages are descriptions of the outstanding bond obligations of the City of Wilton Manors. For the water and sewer (Utilities Fund) issues, new money was issued to improve inefficiencies within the City's infrastructure. The result of these efforts was greatly improved water, sewer, and drainage transmission systems - significant accomplishments when compared to other cities in the older, eastern Broward County area. Funding from the remaining bond issues was used to improve existing City facilities, construct a new City Hall, and to acquire parkland.

2007 WATER AND SEWER REVENUE REFUNDING BONDS

On March 20, 2007, the City issued \$8,999,974 Water and Sewer Revenue Refunding Bonds with an interest rate of 3.77% to advance refund \$2,590,000 of outstanding 1989 Series Water and Sewer Bonds and partial refunding of \$1,880,607 of outstanding 1998 Series Water and Sewer Revenue Bonds. The net proceeds from the bonds issuance of approximately \$4.5 million was used to finance the improvements of the water and sewer infrastructure system. This indebtedness is secured essentially by all of the revenues of the Utility Fund. Principal payments are due October 1 and interest payments are due April 1 and October 1. Outstanding balance as of September 30, 2013 was \$4,482,513.

Debt Service Schedule

DATE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	OUTSTANDING PRINCIPAL
10/01/07	\$ -	\$ 183,786.97	\$ 183,786.97	\$ 8,999,974.43
04/01/08		172,477.01	172,477.01	8,999,974.43
10/01/08	530,568.17	172,477.01	703,045.18	8,469,406.26
04/01/09	-	161,422.18	161,422.18	8,469,406.26
10/01/09	941,387.36	162,309.12	1,103,696.48	7,528,018.90
04/01/10	-	143,479.86	143,479.86	7,528,018.90
10/01/10	977,370.58	144,268.21	1,121,638.79	6,550,648.32
04/01/11	-	124,851.72	124,851.72	6,550,648.32
10/01/11	1,014,729.21	125,537.72	1,140,266.93	5,535,919.11
04/01/12	-	106,091.28	106,091.28	5,535,919.11
10/01/12	1,053,405.51	106,091.28	1,159,496.79	4,482,513.60
04/01/13	-	85,434.22	85,434.22	4,482,513.60
10/01/13	1,058,413.65	85,903.64	1,144,317.29	3,424,099.95
04/01/14	-	65,261.44	65,261.44	3,424,099.95
10/01/14	1,098,870.04	65,620.02	1,164,490.06	2,325,229.91
04/01/15	-	44,317.59	44,317.59	2,325,229.91
10/01/15	1,140,872.83	44,561.09	1,185,433.92	1,184,357.08
04/01/16	-	22,697.22	22,697.22	1,184,357.08
10/01/16	1,184,357.08	22,697.22	1,207,054.30	-
TOTALS	\$ 8,999,974.43	\$ 2,039,284.80	\$ 11,039,259.23	

2006 ROTHE NOTE PAYABLE

The City entered into an agreement in January 2007 for the purchase of property formerly known as Rothe’s Garage adjacent to the City Hall. This property was used in the expansion of our City Hall and Public Safety facilities. A promissory note was issued to the owners, I. William and Carol D. Rothe, in the amount of \$1,000,000. Principal payments of \$100,000 are due annually through 2016. The note is unsecured and has outstanding balance of \$300,000 as of September 30, 2013.

Debt Service Schedule

DATE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	OUTSTANDING PRINCIPAL
Purchase Price	\$ -	\$ -	\$ -	\$ 1,330,000
Due at Closing	330,000	-	330,000	1,000,000
04/01/07	100,000	50,000	150,000	900,000
04/01/08	100,000	45,000	145,000	800,000
04/01/09	100,000	40,000	140,000	700,000
04/01/10	100,000	35,000	135,000	600,000
04/01/11	100,000	30,000	130,000	500,000
04/01/12	100,000	25,000	125,000	400,000
04/01/13	100,000	20,000	120,000	300,000
04/01/14	100,000	15,000	115,000	200,000
04/01/15	100,000	10,000	110,000	100,000
04/01/16	100,000	5,000	105,000	-
TOTALS	<u>\$ 1,330,000</u>	<u>\$ 275,000</u>	<u>\$ 1,605,000</u>	

2008 CITY HALL GENERAL OBLIGATION BOND

A referendum was approved by the voters on March 14, 2006 allowing the City to issue a \$6,000,000 general obligation bond for the construction of new City Hall and Public Safety Complex. The debt has an interest rate of 3.72% payable semi-annually; principal is payable annually in varying amounts through 2028. Outstanding principal as of September 30, 2013 was \$4,920,710.

Debt Service Schedule

DATE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	ANNUAL PRINCIPAL	ANNUAL INTEREST	ANNUAL TOTAL	OUTSTANDING PRINCIPAL
05/14/08	-	\$ -	\$ -	-	-	-	6,000,000
02/01/09	162,500	159,340.00	321,840.00	-	-	-	5,837,500
08/01/09	-	108,577.50	108,577.50	162,500	267,917.50	430,417.50	5,837,500
02/01/10	216,800	108,577.50	325,377.50	-	-	-	5,620,700
08/01/10	-	104,545.02	104,545.02	216,800	213,122.52	429,922.52	5,620,700
02/01/11	224,860	104,545.02	329,405.02	-	-	-	5,395,840
08/01/11	-	100,362.62	100,362.62	224,860	204,907.64	429,767.64	5,395,840
02/01/12	233,230	100,362.62	333,592.62	-	-	-	5,162,610
08/01/12	-	96,024.55	96,024.55	233,230	196,387.17	429,617.17	5,162,610
02/01/13	241,900	96,024.55	337,924.55	-	-	-	4,920,710
08/01/13	-	91,525.21	91,525.21	241,900	187,549.76	429,449.76	4,920,710
02/01/14	250,900	91,525.21	342,425.21	-	-	-	4,669,810
08/01/14	-	86,858.47	86,858.47	250,900	178,383.68	429,283.68	4,669,810
02/01/15	260,240	86,858.47	347,098.47	-	-	-	4,409,570
08/01/15	-	82,018.00	82,018.00	260,240	168,876.47	429,116.47	4,409,570
02/01/16	269,920	82,018.00	351,938.00	-	-	-	4,139,650
08/01/16	-	76,997.49	76,997.49	269,920	159,015.49	428,935.49	4,139,650
02/01/17	279,960	76,997.49	356,957.49	-	-	-	3,859,690
08/01/17	-	71,790.23	71,790.23	279,960	148,787.72	428,747.72	3,859,690
02/01/18	290,370	71,790.23	362,160.23	-	-	-	3,569,320
08/01/18	-	66,389.35	66,389.35	290,370	138,179.58	428,549.58	3,569,320
02/01/19	301,170	66,389.35	367,559.35	-	-	-	3,268,150
08/01/19	-	60,787.59	60,787.59	301,170	127,176.94	428,346.94	3,268,150
02/01/20	312,380	60,787.59	373,167.59	-	-	-	2,955,770
08/01/20	-	54,977.32	54,977.32	312,380	115,764.91	428,144.91	2,955,770
02/01/21	324,000	54,977.32	378,977.32	-	-	-	2,631,770
08/01/21	-	48,950.92	48,950.92	324,000	103,928.24	427,928.24	2,631,770
02/01/22	336,050	48,950.92	385,000.92	-	-	-	2,295,720
08/01/22	-	42,700.39	42,700.39	336,050	91,651.31	427,701.31	2,295,720
02/01/23	348,550	42,700.39	391,250.39	-	-	-	1,947,170
08/01/23	-	36,217.36	36,217.36	348,550	78,917.75	427,467.75	1,947,170
02/01/24	361,520	36,217.36	397,737.36	-	-	-	1,585,650
08/01/24	-	29,493.09	29,493.09	361,520	65,710.45	427,230.45	1,585,650
02/01/25	374,970	29,493.09	404,463.09	-	-	-	1,210,680
08/01/25	-	22,518.65	22,518.65	374,970	52,011.74	426,981.74	1,210,680
02/01/26	388,910	22,518.65	411,428.65	-	-	-	821,770
08/01/26	-	15,284.92	15,284.92	388,910	37,803.57	426,713.57	821,770
02/01/27	403,380	15,284.92	418,664.92	-	-	-	418,390
08/01/27	-	7,782.05	7,782.05	403,380	23,066.97	426,446.97	418,390
02/01/28	418,390	7,782.05	426,172.05	-	-	-	-
09/30/28	-	-	-	418,390	7,782.05	426,172.05	-
TOTALS	\$ 6,000,000	\$ 2,566,941.46	\$ 8,566,941.46	\$ 6,000,000	\$ 2,566,941.46	\$ 8,566,941.46	

2010 CAPITAL LEASE FOR PARKING EQUIPMENT

In early 2010, the City contracted with Lanier Parking Solutions to establish and manage an expanded parking program for the City's Arts & Entertainment District. Implementation of the parking program required the City to purchase parking meters, pay stations, enforcement vehicles and office equipment. The City entered into a capital lease agreement to finance this equipment purchase in the amount of \$170,000. The capital lease has a fixed interest of 3.13%; principal and interest payment are due February 23 and August 23 through 2015. Outstanding balance as of September 30, 2013 was \$53,799.

Debt Service Schedule

DATE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	ANNUAL PRINCIPAL	ANNUAL INTEREST	ANNUAL TOTAL	OUTSTANDING PRINCIPAL
02/23/10							170,000.00
08/23/10	15,836.85	2,660.50	18,497.35	15,836.85	2,660.50	18,497.35	154,163.15
02/23/11	16,084.70	2,412.65	18,497.35				138,078.45
08/23/11	16,336.42	2,160.93	18,497.35	32,421.12	4,573.58	36,994.70	121,742.03
02/23/12	16,592.09	1,905.26	18,497.35				105,149.94
08/23/12	16,851.75	1,645.60	18,497.35	33,443.84	3,550.86	36,994.70	88,298.19
02/23/13	17,115.48	1,381.87	18,497.35				71,182.71
08/23/13	17,383.34	1,114.01	18,497.35	34,498.82	2,495.88	36,994.70	53,799.37
02/23/14	17,655.39	841.96	18,497.35				36,143.98
08/23/14	17,931.70	565.65	18,497.35	35,587.09	1,407.61	36,994.70	18,212.28
02/23/15	18,212.28	285.07	18,497.35				-
TOTALS	\$ 170,000.00	\$ 14,973.50	\$ 184,973.50	\$ 151,787.72	\$ 14,688.43	\$ 166,476.15	

2010 CAPITAL LEASE FOR TELEPHONE EQUIPMENT

In 2010 the City purchased a new centralized VOIP (Voice Over Internet Protocol) phone system in conjunction with the opening of the new City Hall facility. The City entered into a capital lease to purchase this equipment in the amount of \$53,835. The capital lease has a fixed interest of 5.910%; principal and interest payment are due 1st day of each month through 2015. Outstanding balance as of September 30, 2013 was \$23,439.

Debt Service Schedule

DATE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	ANNUAL PRINCIPAL	ANNUAL INTEREST	ANNUAL TOTAL	OUTSTANDING PRINCIPAL
9/1/2010	\$ 11.91	\$ 265.05	\$ 276.96	\$ 11.91	\$ 265.05	\$ 276.96	\$ 53,823.09
10/1/2010	773.49	264.99	1,038.48				53,049.60
10/31/2010	777.30	261.18	1,038.48				52,272.30
12/1/2010	781.13	257.35	1,038.48				51,491.17
12/31/2010	784.97	253.51	1,038.48				50,706.20
1/31/2011	788.84	249.64	1,038.48				49,917.36
3/2/2011	792.72	245.76	1,038.48				49,124.64
4/2/2011	796.62	241.86	1,038.48				48,328.02
5/2/2011	800.55	237.93	1,038.48				47,527.47
6/1/2011	804.49	233.99	1,038.48				46,722.98
7/2/2011	808.45	230.03	1,038.48				45,914.53
8/1/2011	812.43	226.05	1,038.48				45,102.10
9/1/2011	816.43	222.05	1,038.48	9,537.42	2,924.34	12,461.76	44,285.67
10/1/2011	820.45	218.03	1,038.48				43,465.22
11/1/2011	824.49	213.99	1,038.48				42,640.73
12/1/2011	828.55	209.93	1,038.48				41,812.18
1/1/2012	832.62	205.86	1,038.48				40,979.56
1/31/2012	836.72	201.76	1,038.48				40,142.84
3/1/2012	840.84	197.64	1,038.48				39,302.00
4/1/2012	844.98	193.50	1,038.48				38,457.02
5/1/2012	849.14	189.34	1,038.48				37,607.88
6/1/2012	853.32	185.16	1,038.48				36,754.56
7/1/2012	857.53	180.95	1,038.48				35,897.03
8/1/2012	861.75	176.73	1,038.48				35,035.28
8/31/2012	865.99	172.49	1,038.48	10,116.38	2,345.38	12,461.76	34,169.29
9/30/2012	870.25	168.23	1,038.48				33,299.04
10/31/2012	874.54	163.94	1,038.48				32,424.50
11/30/2012	878.84	159.64	1,038.48				31,545.66
12/31/2012	883.17	155.31	1,038.48				30,662.49
1/30/2013	887.52	150.96	1,038.48				29,774.97
3/2/2013	891.89	146.59	1,038.48				28,883.08
4/1/2013	896.28	142.20	1,038.48				27,986.80
5/2/2013	900.69	137.79	1,038.48				27,086.11
6/1/2013	905.13	133.35	1,038.48				26,180.98
7/1/2013	909.58	128.90	1,038.48				25,271.40
8/1/2013	914.06	124.42	1,038.48				24,357.34
8/31/2013	918.56	119.92	1,038.48	10,730.51	1,731.25	12,461.76	23,438.78

2010 Capital Lease for Telephone Equipment
Debt Service (Continued)

DATE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	ANNUAL PRINCIPAL	ANNUAL INTEREST	ANNUAL TOTAL	OUTSTANDING PRINCIPAL
10/1/2013	923.08	115.40	1,038.48				22,515.70
10/31/2013	927.63	110.85	1,038.48				21,588.07
12/1/2013	932.19	106.29	1,038.48				20,655.88
12/31/2013	936.78	101.70	1,038.48				19,719.10
1/30/2014	941.40	97.08	1,038.48				18,777.70
3/2/2014	946.03	92.45	1,038.48				17,831.67
4/1/2014	950.69	87.79	1,038.48				16,880.98
5/2/2014	955.37	83.11	1,038.48				15,925.61
6/1/2014	960.07	78.41	1,038.48				14,965.54
7/2/2014	964.80	73.68	1,038.48				14,000.74
8/1/2014	969.55	68.93	1,038.48				13,031.19
9/1/2014	974.32	64.16	1,038.48	11,381.91	1,079.85	12,461.76	12,056.87
10/1/2014	979.12	59.36	1,038.48				11,077.75
10/31/2014	983.94	54.54	1,038.48				10,093.81
12/1/2014	988.78	49.70	1,038.48				9,105.03
12/31/2014	993.65	44.83	1,038.48				8,111.38
1/31/2015	998.54	39.94	1,038.48				7,112.84
3/2/2015	1,003.46	35.02	1,038.48				6,109.38
4/2/2015	1,008.40	30.08	1,038.48				5,100.98
5/2/2015	1,013.37	25.11	1,038.48				4,087.61
6/1/2015	1,018.36	20.12	1,038.48				3,069.25
7/2/2015	1,023.37	15.11	1,038.48				2,045.88
8/1/2015	1,028.41	10.07	1,038.48				1,017.47
9/1/2015	1,017.47	5.01	1,022.48	11,841.48	388.89	12,445.76	(0.00)
	\$ 53,835.00	\$ 8,734.76	\$ 62,569.76	\$ 53,619.61	\$ 8,734.76	\$ 62,569.76	

2011 Parks General Obligation Bank Loan Refinancing

In December 2011, the City issued 2011 Parks Obligation Bank Loan Refinancing for the purpose of refunding the 1999 Parks and Library General Obligation Bond. The refunding loan was issued at an interest rate of 2.13% with a maturity date of June 1, 2019. The loan is backed by the full faith, credit and full taxing power of the City. Outstanding balance as of September 30, 2013 was \$1,200,313.

Debt Service Schedule

DATE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	ANNUAL PRINCIPAL	ANNUAL INTEREST	ANNUAL TOTAL	OUTSTANDING PRINCIPAL
12/01/11			-				\$ 1,477,298
06/01/12	\$ 91,352	\$ 15,733.22	\$ 107,085.22	\$ 91,352	\$ 15,733.22	\$ 107,085.22	1,385,946
12/01/12	92,325	14,760.32	107,085.32				1,293,621
06/01/13	93,308	13,777.06	107,085.06	185,633	28,537.38	214,170.38	1,200,313
12/01/13	94,302	12,783.33	107,085.33				1,106,011
06/01/14	95,306	11,779.02	107,085.02	189,608	24,562.35	214,170.35	1,010,705
12/01/14	96,321	10,764.01	107,085.01				914,384
06/01/15	97,347	9,738.19	107,085.19	193,668	20,502.20	214,170.20	817,037
12/01/15	98,383	8,701.44	107,084.44				718,654
06/01/16	99,431	7,653.67	107,084.67	197,814	16,355.11	214,169.11	619,223
12/01/15	100,490	6,594.72	107,084.72				518,733
06/01/17	101,560	5,524.51	107,084.51	202,050	12,119.23	214,169.23	417,173
12/01/17	102,642	4,442.89	107,084.89				314,531
06/01/18	103,735	3,349.76	107,084.76	206,377	7,792.65	214,169.65	210,796
12/01/18	104,840	2,244.98	107,084.98				105,956
06/01/19	105,956	1,128.43	107,084.43	210,796	3,373.41	214,169.41	-
TOTALS	<u>\$ 1,477,298</u>	<u>\$ 128,975.55</u>	<u>\$ 1,606,273.55</u>	<u>\$ 1,477,298</u>	<u>\$ 128,975.55</u>	<u>\$ 1,606,273.55</u>	

2011 Utility and Parking Loan

In December 2011, the City issued 2011 Utility and Parking Revenue Bonds in the amount of \$2,230,500 to fund the construction of a sewer lift station and surface parking facilities. The revenue bond was issued at an interest rate of 2.52% and is secured by the City's share of the communication taxes from the State of Florida. Principal and interest payments are due June 1st and December 1st of each year through 2026. Outstanding balance as of September 30, 2013 was \$2,127,451.

DATE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	ANNUAL PRINCIPAL	ANNUAL INTEREST	ANNUAL TOTAL	OUTSTANDING PRINCIPAL
12/01/11							\$ 2,230,500
12/01/12	\$ 37,238	\$ 56,208.60	\$ 93,446.60				2,193,262
06/01/13	65,811	27,635.10	93,446.10	103,049	83,843.70	186,892.70	2,127,451
12/01/13	66,641	26,805.88	93,446.88				2,060,810
06/01/14	67,480	25,966.21	93,446.21	134,121	52,772.09	186,893.09	1,993,330
12/01/14	68,331	25,115.96	93,446.96				1,924,999
06/01/15	69,192	24,254.99	93,446.99	137,523	49,370.95	186,893.95	1,855,807
12/01/15	70,063	23,383.17	93,446.17				1,785,744
06/01/16	70,946	22,500.37	93,446.37	141,009	45,883.54	186,892.54	1,714,798
12/01/16	71,840	21,606.45	93,446.45				1,642,958
06/01/17	72,745	20,701.27	93,446.27	144,585	42,307.72	186,892.72	1,570,213
12/01/17	73,662	19,784.68	93,446.68				1,496,551
06/01/18	74,590	18,856.54	93,446.54	148,252	38,641.22	186,893.22	1,421,961
12/01/18	75,530	17,916.71	93,446.71				1,346,431
06/01/19	76,481	16,965.03	93,446.03	152,011	34,881.74	186,892.74	1,269,950
12/01/19	77,445	16,001.37	93,446.37				1,192,505
06/01/20	78,421	15,025.56	93,446.56	155,866	31,026.93	186,892.93	1,114,084
12/01/20	79,409	14,037.46	93,446.46				1,034,675
06/01/21	80,410	13,036.91	93,446.91	159,819	27,074.37	186,893.37	954,265
12/01/21	81,423	12,023.74	93,446.74				872,842
06/01/22	82,449	10,997.81	93,446.81	163,872	23,021.55	186,893.55	790,393
12/01/22	83,488	9,958.95	93,446.95				706,905
06/01/23	84,540	8,907.00	93,447.00	168,028	18,865.95	186,893.95	622,365
12/01/23	85,605	7,841.80	93,446.80				536,760
06/01/24	86,683	6,763.18	93,446.18	172,288	14,604.98	186,892.98	450,077
12/01/24	87,776	5,670.97	93,446.97				362,301
06/01/25	88,881	4,564.99	93,445.99	176,657	10,235.96	186,892.96	273,420
12/01/25	90,001	3,445.09	93,446.09				183,419
06/01/26	91,135	2,311.08	93,446.08	181,136	5,756.17	186,892.17	92,284
12/01/26	92,284	1,162.78	93,446.78				-
TOTALS	\$ 2,230,500	\$ 479,449.65	\$ 2,709,949.65	\$ 2,138,216	\$ 478,286.87	\$ 2,616,502.87	

ADOPTED BUDGET FISCAL YEAR 2014/15
REVENUE SUMMARY - ALL FUNDS

	FY2012/13 ACTUAL	FY2013/14 ADOPTED BUDGET	FY2014/15 PROPOSED BUDGET	FY2014/15 ADOPTED BUDGET
GENERAL FUND				
Ad-Valorem Taxes	\$ 5,854,126	\$ 6,311,116	\$ 6,700,931	\$ 6,710,398
Franchise Fees	764,382	751,660	825,260	825,260
Utility Taxes	2,077,615	2,085,900	2,141,700	2,141,700
Licenses and Permits	639,649	592,750	825,000	825,000
Shared Revenues and Grants	1,200,593	1,232,391	1,152,100	1,152,100
Charges For Services	358,748	396,000	379,250	379,250
Fines and Forfeitures	938,452	164,500	164,500	164,500
Miscellaneous	284,310	161,300	199,500	199,500
Transfers In	1,875,933	1,660,213	1,890,780	1,890,780
Debt Proceeds	-	-	744,200	744,200
Appropriation of Fund Balance	373,813	1,429,488	1,617,062	1,614,962
	<u>14,367,621</u>	<u>14,785,318</u>	<u>16,640,283</u>	<u>16,647,650</u>
RECYCLING FUND				
Franchise Fees	494,249	510,036	482,635	482,635
Charges For Services	57,341	38,775	-	-
Shared Revenues and Grants	200,283	-	-	-
Miscellaneous	-	100	30,200	30,200
Appropriation of fund Balance R/E	275,710	33,079	13,693	13,693
	<u>1,027,583</u>	<u>581,990</u>	<u>526,528</u>	<u>526,528</u>
FIRE RESCUE ASSESSMENT				
Charges for Services	99,819	100,000	105,000	105,000
Special Assessments	1,396,739	1,617,764	1,688,668	1,688,668
Miscellaneous	9,677	2,500	5,000	5,000
Appropriation of Fund Balance	-	90,932	107,919	77,826
	<u>1,506,235</u>	<u>1,811,196</u>	<u>1,906,587</u>	<u>1,876,494</u>
ROAD IMPROVEMENT				
Shared Revenues and Grants	200,996	203,000	202,200	202,200
Miscellaneous	24,984	27,454	28,200	28,000
Appropriation of Fund Balance	-	154,145	60,000	88,200
	<u>225,980</u>	<u>384,599</u>	<u>290,400</u>	<u>318,400</u>
MISCELLANEOUS GRANTS				
Shared Revenues and Grants	213,604	-	245,035	245,035
Miscellaneous	-	-	-	-
	<u>213,604</u>	<u>-</u>	<u>245,035</u>	<u>245,035</u>

	FY2012/13 ACTUAL	FY2013/14 ADOPTED BUDGET	FY2014/15 PROPOSED BUDGET	FY2014/15 ADOPTED BUDGET
FEDERAL POLICE FORFEITURE				
Fines and forfeitures	49,695	-	-	-
Appropriation of Fund Balance	-	-	65,175	65,175
	<u>49,695</u>	<u>-</u>	<u>65,175</u>	<u>65,175</u>
POLICE TRAINING & EDUCATION				
Fines and Forfeiture	4,699	-	3,775	3,775
Miscellaneous	53	-	-	-
	<u>4,752</u>	<u>-</u>	<u>3,775</u>	<u>3,775</u>
POLICE FORFEITURE				
Fines and Forfeitures	33,367	-	-	-
Appropriation of Fund Balance	329	-	11,000	11,000
	<u>33,696</u>	<u>-</u>	<u>11,000</u>	<u>11,000</u>
UTILITIES FUND				
Shared Revenues and Grants	-	-	-	-
Charges For Services	7,368,825	7,573,379	7,614,165	7,766,361
Miscellaneous	177,559	53,246	42,497	42,497
Appropriation of Fund Balance	-	772,690	1,123,170	1,123,170
	<u>7,546,384</u>	<u>8,399,315</u>	<u>8,779,832</u>	<u>8,932,028</u>
PARKING				
Charges For Services	375,092	410,777	442,108	442,108
Fines and Forfeitures	231,708	248,103	239,125	239,125
Miscellaneous	351,459	1,000	1,500	1,500
Appropriation of Fund Balance	-	-	159,786	188,700
	<u>958,259</u>	<u>659,880</u>	<u>842,519</u>	<u>871,433</u>
DRAINAGE UTILITY FUND				
Charges For Services	358,129	383,680	377,895	377,895
Miscellaneous	737	1,000	1,000	1,000
Transfer In	-	57,279	-	-
Appropriation of Fund Balance	57,279	69,475	85,000	85,000
	<u>416,145</u>	<u>511,434</u>	<u>463,895</u>	<u>463,895</u>
JENADA ASSESSMENT				
Special Assessments	9,429	8,920	8,132	8,132
Miscellaneous	329	75	75	75
Appropriation of Fund Balance	-	9,925	9,955	9,955
	<u>9,758</u>	<u>18,920</u>	<u>18,162</u>	<u>18,162</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 26,359,712</u>	<u>\$ 27,152,652</u>	<u>\$ 29,793,191</u>	<u>\$ 29,979,575</u>

**ADOPTED BUDGET FY2014/15
EXPENDITURE SUMMARIES - ALL FUNDS**

	FY2012/13 ACTUAL	FY2013/14 ADOPTED BUDGET	FY2014/15 PROPOSED BUDGET	FY2014/15 ADOPTED BUDGET
GENERAL FUND				
Personnel Wages	\$ 5,555,611	\$ 5,798,337	\$ 6,329,543	\$ 6,422,731
Personnel Benefits	3,250,370	3,767,006	4,025,221	4,014,200
Total Wages and Benefits	8,805,981	9,565,343	10,354,764	10,436,931
Operating Expenditures	3,083,251	3,178,875	3,270,644	3,190,659
Capital Outlay	421,781	1,270,132	2,222,080	2,227,265
Debt Service	778,568	770,917	767,795	767,795
Sub-Total	13,089,581	14,785,267	16,615,283	16,622,650
Transfers In/Out	209,722	50	25,000	25,000
	<u>13,299,303</u>	<u>14,785,317</u>	<u>16,640,283</u>	<u>16,647,650</u>
RECYCLING FUND				
Personnel Wages	101,083	75,233	77,364	77,364
Personnel Benefits	52,421	42,758	41,308	41,308
Total Wages and Benefits	153,504	117,991	118,672	118,672
Operating Expenditures	147,086	219,815	190,573	190,573
Capital Outlay	194,986	34,601	7,700	7,700
Debt Service	-	-	-	-
Sub-Total	495,576	372,407	316,945	316,945
Transfers In/Out	378,571	209,583	209,583	209,583
	<u>874,147</u>	<u>581,990</u>	<u>526,528</u>	<u>526,528</u>
FIRE RESCUE ASSESSMENT				
Personnel Wages	123,865	119,849	128,246	128,467
Personnel Benefits	50,291	62,900	65,415	65,101
Total Wages and Benefits	174,156	182,749	193,661	193,568
Operating Expenditures	1,095,206	1,372,250	1,419,229	1,419,229
Capital Outlay	1,233	50,000	87,500	57,500
Debt Service	-	-	-	-
Sub-Total	1,270,595	1,604,999	1,700,390	1,670,297
Transfers In/Out	206,197	206,197	206,197	206,197
	<u>1,476,792</u>	<u>1,811,196</u>	<u>1,906,587</u>	<u>1,876,494</u>
ROAD IMPROVEMENT				
Operating Expenditures	90,994	98,318	103,775	103,775
Capital Outlay	54,579	286,281	186,625	214,625
Sub-Total	145,573	384,599	290,400	318,400
Transfers In/Out	-	-	-	-
	<u>145,573</u>	<u>384,599</u>	<u>290,400</u>	<u>318,400</u>

ADOPTED BUDGET FY2014/15
EXPENDITURE SUMMARIES - ALL FUNDS

	FY2012/13 ACTUAL	FY2013/14 ADOPTED BUDGET	FY2014/15 PROPOSED BUDGET	FY2014/15 ADOPTED BUDGET
MISCELLANEOUS GRANTS				
Personnel Wages	15,780	-	22,288	22,288
Personnel Benefits	1,487	-	-	-
Total Wages and Benefits	17,267	-	22,288	22,288
Operating Expenditures	19,569	-	32,372	32,372
Capital Outlay	179,871	-	190,375	190,375
Sub-Total	216,707	-	245,035	245,035
Transfers In/Out	-	-	-	-
	216,707	-	245,035	245,035
FEDERAL POLICE FORFEITURE				
Operating Expenditures	31,272	-	40,175	40,175
Capital Outlay	9,902	-	25,000	25,000
Sub-Total	41,174	-	65,175	65,175
Transfers In/Out	-	-	-	-
	41,174	-	65,175	65,175
POLICE TRAINING & EDUCATION				
Operating Expenditures	21,446	-	3,775	3,775
Capital Outlay	-	-	-	-
Sub-Total	21,446	-	3,775	3,775
Transfers In/Out	-	-	-	-
	21,446	-	3,775	3,775
POLICE FORFEITURE				
Operating Expenditures	31,272	-	11,000	11,000
Capital Outlay	9,901	-	-	-
Sub-Total	41,173	-	11,000	11,000
Transfers In/Out	46,976	-	-	-
	88,149	-	11,000	11,000
JENADA GATEHOUSE SPECIAL ASSESSMENT				
Operating Expenditures	5,692	8,920	8,162	8,162
Capital Outlay	-	10,000	10,000	10,000
	5,692	18,920	18,162	18,162
UTILITIES FUND				
Personnel Wages	748,725	428,710	465,943	471,453
Personnel Benefits	192,136	233,432	195,945	195,837
Total Wages and Benefits	940,861	662,142	661,888	667,290
Operating Expenditures	3,405,620	3,838,048	3,622,456	3,769,250
Capital Contingency	1,552,875	945,562	1,408,932	1,408,932
Debt Service	1,389,806	1,215,683	1,302,256	1,302,256
Depreciation	308,468	482,900	309,300	309,300
Sub-Total	7,597,630	7,144,335	7,304,832	7,457,028
Transfers In/Out	1,254,980	1,254,980	1,475,000	1,475,000
	8,852,610	8,399,315	8,779,832	8,932,028

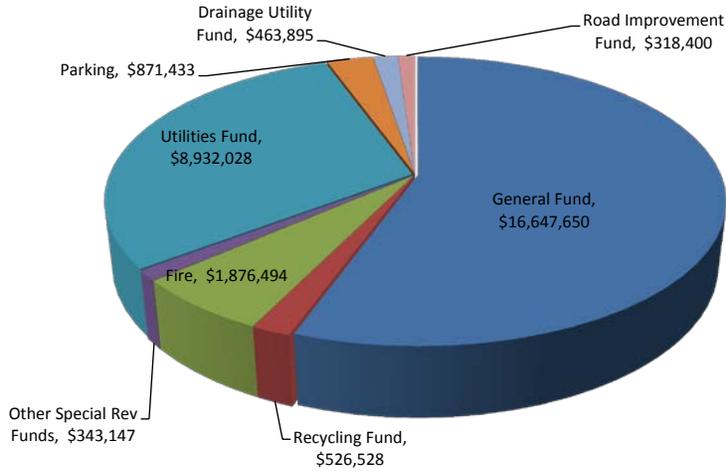
ADOPTED BUDGET FY2014/15
EXPENDITURE SUMMARIES - ALL FUNDS

	FY2012/13 ACTUAL	FY2013/14 ADOPTED BUDGET	FY2014/15 PROPOSED BUDGET	FY2014/15 ADOPTED BUDGET
PARKING				
Personnel Wages	21,737	20,654	-	22,306
Personnel Benefits	8,731	10,837	-	6,908
Total Wages and Benefits	30,468	31,491	-	29,214
Operating Expenditures	365,928	400,113	420,575	383,875
Capital Contingency	30,000	30,000	310,000	310,000
Debt Service	130,444	130,444	111,944	111,944
Depreciation	35,649	21,100	-	36,400
Sub-Total	592,489	613,148	842,519	871,433
Transfers In/Out	93,464	46,732	-	-
	685,953	659,880	842,519	871,433
DRAINAGE UTILITY				
Personnel Wages	122,266	75,329	81,190	82,387
Personnel Benefits	37,762	42,535	43,934	44,119
Total Wages and Benefits	160,028	117,864	125,124	126,506
Operating Expenditures	73,495	197,640	129,771	128,389
Capital Contingency	158,830	158,830	155,000	155,000
Debt Service	-	-	-	-
Depreciation	53,805	37,100	54,000	54,000
Sub-Total	446,158	511,434	463,895	463,895
Transfers In/Out	-	-	-	-
	446,158	511,434	463,895	463,895
TOTALS - ALL FUNDS				
Personnel Wages	6,689,067	6,518,112	7,104,574	7,226,996
Personnel Benefits	3,593,198	4,159,468	4,371,823	4,367,473
Total Wages and Benefits	10,282,265	10,677,580	11,476,397	11,594,469
Operating Expenditures	8,370,831	9,313,979	9,252,507	9,281,234
Capital Outlay	2,613,958	2,785,406	4,603,212	4,606,397
Debt Service	2,298,818	2,117,044	2,181,995	2,181,995
Depreciation	397,922	541,100	363,300	399,700
Sub-Total	23,963,794	25,435,109	27,877,411	28,063,795
Transfers In/Out	2,189,910	1,717,542	1,915,780	1,915,780
	\$ 26,153,704	\$ 27,152,651	\$ 29,793,191	\$ 29,979,575

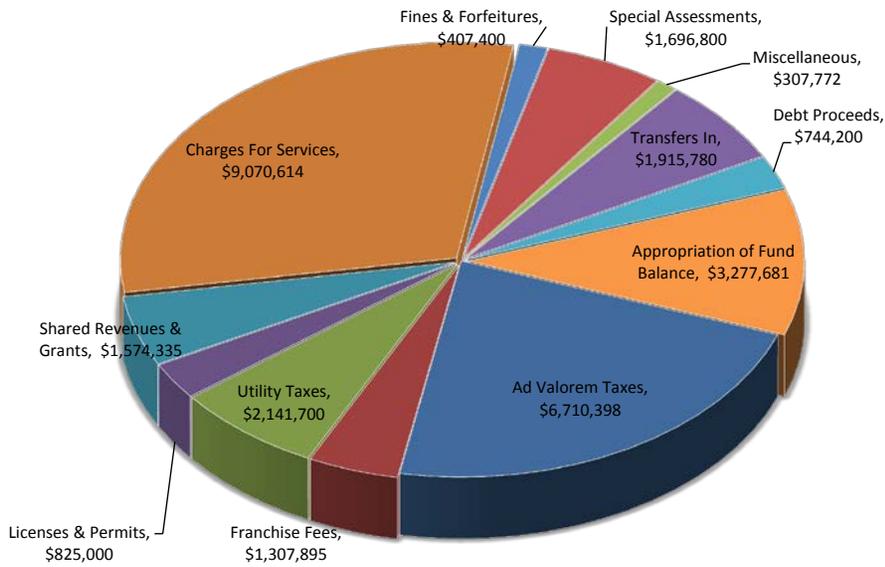
ADOPTED BUDGET FY 2014/15

\$29,979,575

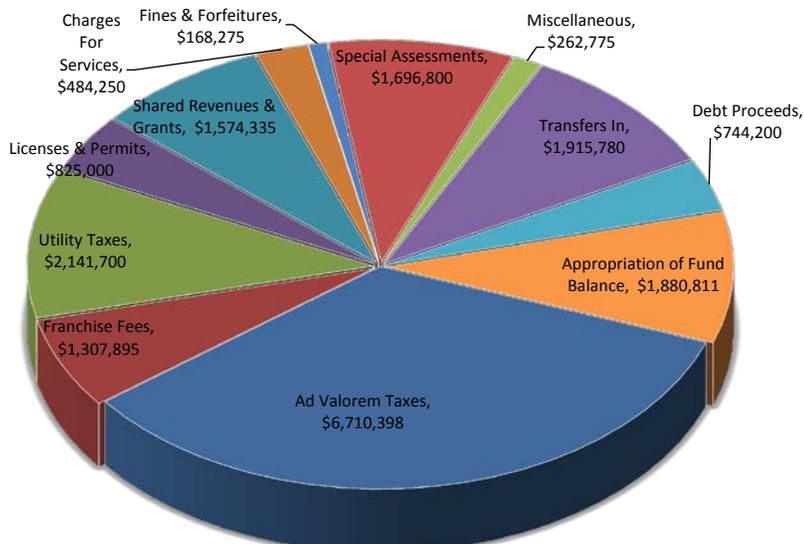
REVENUES BY FUND-ALL FUNDS



REVENUES BY SOURCE-ALL FUNDS



REVENUES BY SOURCE-GOVERNMENTAL FUNDS - \$19,712,219



**CITY OF WILTON MANORS
ANNUAL REVENUE ESTIMATES
FISCAL YEAR 2014-2015**

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
Fund 001 - GENERAL FUND							
1	AD VALOREM TAXES						1
2	001-0000-3110.001 Current Ad Valorem	5,084,776	5,592,662	5,592,662	5,957,644	5,967,111	2
3	001-0000-3110.002 Delinquent Ad-Valorem	135,487	75,000	75,000	100,000	100,000	3
4	001-0000-3110.044 Ad Val Debt Svc 99 Parks GOB	210,923	214,170	214,170	214,170	214,170	4
5	001-0000-3110.045 Ad Val Debt Svc 08 City HALIGO	422,940	429,284	429,284	429,117	429,117	5
6	AD VALOREM TAXES	5,854,126	6,311,116	6,311,116	6,700,931	6,710,398	6
7							7
8	UTILITY SERVICES TAXES						8
9	001-0000-3140.100 10% Electric Utility Tax	943,129	916,200	916,200	997,500	997,500	9
10	001-0000-3140.300 10% Water Utility Tax	410,245	443,100	443,100	442,200	442,200	10
11	001-0000-3140.400 10% Gas Utility Tax	66,702	81,000	81,000	70,000	70,000	11
12	001-0000-3150.000 Communications Service Tax	657,534	645,600	645,600	632,000	632,000	12
13	UTILITY SERVICES TAXES	2,077,610	2,085,900	2,085,900	2,141,700	2,141,700	13
14							14
15	PERMITS, FEES, & SPECIAL ASSESSMENTS						15
16	001-0000-3160.010 Local Bus Lic Tax Receipt	93,092	95,000	95,000	95,000	95,000	16
17	001-0000-3220.000 Building Permits	527,081	487,500	487,500	722,500	722,500	17
18	001-0000-3230.100 5.9% Electric Franchise Fees	717,779	725,000	725,000	786,100	786,100	18
19	001-0000-3230.900 Franchise Fees - Misc.	46,603	26,660	26,660	39,160	39,160	19
20	001-0000-3290.003 Letters of Determination	9,900	3,000	3,000	500	500	20
21	001-0000-3290.005 Vacant Property Registration	8,250	6,000	6,000	6,000	6,000	21
22	001-0000-3290.006 Bonds Administrative Fee	25	0	0	0	0	22
23	001-0000-3290.007 Specific Use Permits-Alc Sales	1,300	1,000	1,000	1,000	1,000	23
24	001-0000-3290.008 Sidewalk Cafe Fees	0	250	250	0	0	24
25	PERMITS, FEES, & SPECIAL ASSESSMENTS	1,404,030	1,344,410	1,344,410	1,650,260	1,650,260	25
26							26
27	INTERGOVERNMENTAL						27
28	001-0000-3310.215 COPS Hiring Grant 2010UMWX0362	74,391	77,136	77,136	0	0	28
29	001-0000-3310.217 2013 UASI GRANT	0	12,500	12,500	0	0	29
30	001-0000-3350.120 State Revenue Sharing	422,057	443,205	443,205	425,000	425,000	30
31	001-0000-3350.140 Mobile Home License	29	50	50	100	100	31
32	001-0000-3350.150 Alcoholic Beverage License	16,916	17,000	17,000	18,000	18,000	32
33	001-0000-3350.180 1/2 Cent Local Sales Tax	687,201	682,500	682,500	709,000	709,000	33
34	INTERGOVERNMENTAL	1,200,594	1,232,391	1,232,391	1,152,100	1,152,100	34
35							35
36	CHARGES FOR SERVICES						36
37	001-0000-3400.001 Tennis Court Fees	24,338	24,000	24,000	24,000	24,000	37
38	001-0000-3400.002 Vending/Concessions	315	500	500	500	500	38
39	001-0000-3400.003 Adult Athletics	3,602	0	0	1,500	1,500	39
40	001-0000-3400.004 Youth Athletics	0	0	0	0	0	40
41	001-0000-3400.005 Special Events	29,984	45,000	45,000	30,000	30,000	41
42	001-0000-3400.006 Youth Classes	198	0	0	200	200	42
43	001-0000-3400.007 Adult Classes	12,911	8,000	8,000	14,000	14,000	43
44	001-0000-3400.008 Senior Activities	429	500	500	650	650	44
45	001-0000-3400.009 Summer Youth Activities	93,410	80,000	80,000	80,000	80,000	45
46	001-0000-3400.010 After School Program	110,522	110,000	110,000	115,000	115,000	46
47	001-0000-3400.011 Advertising Fees	10,385	10,000	10,000	10,000	10,000	47
48	001-0000-3400.012 Dog Park Registration Fees	1,200	1,000	1,000	0	0	48
49	001-0000-3400.014 BEFORE SCHOOL CARE	0	0	0	14,800	14,800	49
50	001-0000-3400.015 After School Late Pickup Fees	1,289	1,000	1,000	500	500	50
51	001-0000-3410.900 Other Gen'l Govt Chgs & Fees	150	0	0	0	0	51
52	001-0000-3410.910 Lobbyist Registration Fees	1,200	1,000	1,000	1,000	1,000	52
53	001-0000-3420.100 Fingerprinting	4,300	4,000	4,000	4,000	4,000	53
54	001-0000-3420.910 Alarm Registration Fees	5,075	5,500	5,500	5,500	5,500	54
55	001-0000-3420.920 Alarm Civil Penalties	8,580	24,500	24,500	2,000	2,000	55
56	001-0000-3420.930 Alarm Late Charge Assessments	1,250	4,000	4,000	1,000	1,000	56
57	001-0000-3440.501 Parking Permit Revenue	490	0	0	0	0	57
58	001-0000-3470.500 Fitness Center Membership	11,971	15,000	15,000	12,600	12,600	58
59	001-0000-3490.100 Lien Search Fees	37,150	62,000	62,000	62,000	62,000	59
60	CHARGES FOR SERVICES	358,749	396,000	396,000	379,250	379,250	60

**CITY OF WILTON MANORS
ANNUAL REVENUE ESTIMATES
FISCAL YEAR 2014-2015**

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
FINES & FORFEITS							
1	001-0000-3500.000	97,544	78,500	78,500	78,500	78,500	1
2	001-0000-3520.000	12,599	11,000	11,000	11,000	11,000	2
3	001-0000-3540.000	828,308	75,000	75,000	75,000	75,000	3
4	FINES & FORFEITS	938,451	164,500	164,500	164,500	164,500	4
5							5
OTHER & MISCELLANEOUS							
7	001-0000-3600.000	24,340	5,000	5,000	55,000	55,000	7
8	001-0000-3600.002	499	1,000	1,000	1,000	1,000	8
9	001-0000-3600.005	789	0	0	0	0	9
10	001-0000-3600.010	11,922	1,000	1,000	2,000	2,000	10
11	001-0000-3600.020	1,530	1,800	1,800	1,500	1,500	11
12	001-0000-3610.100	24,765	25,000	25,000	15,000	15,000	12
13	001-0000-3610.300	23,078	0	0	0	0	13
14	001-0000-3620.000	53,500	65,000	65,000	55,000	55,000	14
15	001-0000-3630.220	2,267	1,500	1,500	0	0	15
16	001-0000-3630.270	11,044	8,000	8,000	0	0	16
17	001-0000-3630.290	0	7,000	7,000	0	0	17
18	001-0000-3630.291	10,474	0	0	0	0	18
19	001-0000-3640.000	2,010	2,000	2,000	15,000	15,000	19
20	001-0000-3650.010	20,305	2,000	2,000	2,000	2,000	20
21	001-0000-3660.001	0	0	0	0	0	21
22	001-0000-3660.002	956	0	0	0	0	22
23	001-0000-3670.000	5,793	7,000	7,000	18,000	18,000	23
24	001-0000-3670.001	32,540	35,000	35,000	35,000	35,000	24
25	001-0000-3690.900	59,704	0	0	0	0	25
26	001-0000-3690.901	0	0	0	0	0	26
27	001-0000-3690.902	0	0	0	0	0	27
28	001-0000-3810.001	1,875,933	1,660,213	1,660,213	1,890,780	1,890,780	28
29	001-0000-3840.000	0	0	0	744,200	744,200	29
30	001-0000-3890.901	0	924,958	1,394,758	1,617,062	1,614,962	30
31	OTHER & MISCELLANEOUS	2,161,449	2,746,471	3,216,271	4,451,542	4,449,442	31
32							32
33	TOTAL GENERAL FUND	13,995,009	14,280,788	14,750,588	16,640,283	16,647,650	33
34							
35							
36							
37							37
38	Fund 151 - RECYCLING FUND						38
39							39
40	UTILITY SERVICES TAXES						40
41	151-0000-3130.700	494,249	510,036	510,036	482,635	482,635	41
42	UTILITY SERVICES TAXES	494,249	510,036	510,036	482,635	482,635	42
43							43
44	INTERGOVERNMENTAL						44
45	151-0000-3370.306	200,283	0	0	0	0	45
46	INTERGOVERNMENTAL	200,283	0	0	0	0	46
47							47
48	CHARGES FOR SERVICES						48
49	151-0000-3400.012	57,341	38,775	38,775	0	0	49
50	CHARGES FOR SERVICES	57,341	38,775	38,775	0	0	50
51							51
52	OTHER & MISCELLANEOUS						52
53	151-0000-3600.000	275,508	0	0	0	0	53
54	151-0000-3610.100	202	100	100	100	100	54
55	151-0000-3620.020	0	0	0	30,100	30,100	55
56	151-0000-3690.900	0	0	0	0	0	56
57	151-0000-3810.001	0	0	0	0	0	57
58	151-0000-3890.901	0	0	12,478	13,693	13,693	58
59	OTHER & MISCELLANEOUS	275,710	100	12,578	43,893	43,893	59
60							60
61	TOTAL RECYCLING FUND	1,027,583	548,911	561,389	526,528	526,528	61

**CITY OF WILTON MANORS
ANNUAL REVENUE ESTIMATES
FISCAL YEAR 2014-2015**

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET		
Fund 155 - FIRE ASSESSMENT FUND								
1	CHARGES FOR SERVICES						1	
2	155-0000-3400.020 Fire Protection Services	99,819	100,000	100,000	105,000	105,000	2	
3	CHARGES FOR SERVICES	99,819	100,000	100,000	105,000	105,000	3	
4							4	
5	OTHER & MISCELLANEOUS						5	
6	155-0000-3600.000 Miscellaneous Income	276	0	0	0	0	6	
7	155-0000-3610.100 Interest Earned	9,401	2,500	2,500	5,000	5,000	7	
8	155-0000-3630.112 Fire Special Assessments	1,396,739	1,617,764	1,617,764	1,688,668	1,688,668	8	
9	155-0000-3640.000 Sale of Fixed Assets	0	0	0	0	0	9	
10	155-0000-3690.900 Prior Year Adjustments	0	0	0	0	0	10	
11	155-0000-3810.001 Transfers In	0	0	0	0	0	11	
12	155-0000-3890.901 Appropriate Fund Balance	0	90,932	90,932	108,019	77,826	12	
13	OTHER & MISCELLANEOUS	1,406,416	1,711,196	1,711,196	1,801,687	1,771,494	13	
14							14	
15	TOTAL FIRE ASSESSMENT FUND	1,506,235	1,811,196	1,811,196	1,906,687	1,876,494	15	
16								
17								
18								
19								
20	Fund 157 - MISCELLANEOUS GRANTS FUND							20
21							21	
22	INTERGOVERNMENTAL						22	
23	157-0000-3110.212 FDLE Point Team Grant	477	0	0	0	0	23	
24	157-0000-3110.213 VCDCC08 Crystal Manor Grant	0	0	0	0	0	24	
25	157-0000-3310.202 Bulletproof Vest Grant	1,310	0	0	3,375	3,375	25	
26	157-0000-3310.213 COPS Technology Grant	47,112	0	0	0	0	26	
27	157-0000-3310.701 CDBG 37TH YEAR	88,576	0	0	0	0	27	
28	157-0000-3340.206 2013 JAGD-BROW-4-D8-062	4,045	0	0	3,997	3,997	28	
29	157-0000-3340.701 FDEP REC TRAIL PROGRAM	0	0	0	55,835	55,835	29	
30	157-0000-3370.202 Metro Broward Drug Task Force	9,653	0	0	0	0	30	
31	157-0000-3370.723 Parks for People Grnt Phase II	30,773	0	0	0	0	31	
32	157-0000-3370.727 CDBG 39TH YEAR	0	0	0	67,319	67,319	32	
33	157-0000-3370.728 CDBG 40TH YEAR	0	0	0	67,221	67,221	33	
34	157-0000-3370.902 Broward EMLEG Grant	18,668	0	0	22,288	22,288	34	
35	157-0000-3470.100 State Aid to Libraries	12,992	0	0	0	0	35	
36	INTERGOVERNMENTAL	213,606	0	0	220,035	220,035	36	
37							37	
38							38	
39	OTHER & MISCELLANEOUS						39	
40	157-0000-3810.001 Transfers In	0	0	0	25,000	25,000	40	
41	157-0000-3890.901 Appropriation of Fund Balance	0	0	0	0	0	41	
42	OTHER & MISCELLANEOUS	0	0	0	25,000	25,000	42	
43							43	
44	TOTAL MISCELLANEOUS GRANTS FUND	213,606	0	0	245,035	245,035	44	
45							45	
46							46	
47							47	
48							48	
49	Fund 158 - FEDERAL POLICE EQUITABLE SHARING FORFEITURE FUND							49
50							50	
51	FINES & FORFEITS						51	
52	158-0000-3510.201 Confiscated Property	49,695	0	0	0	0	52	
53	FINES & FORFEITS	49,695	0	0	0	0	53	
54							54	
55	OTHER & MISCELLANEOUS						55	
56	158-0000-3610.100 Interest Earned	0	0	0	0	0	56	
57	158-0000-3810.001 Transfers In	46,976	0	0	0	0	57	
58	158-0000-3890.901 Appropriate Fund Balance	0	0	0	65,175	65,175	58	
59	OTHER & MISCELLANEOUS	46,976	0	0	65,175	65,175	59	
60							60	
61	TOTAL FEDERAL POLICE EQUITABLE						61	
62	SHARING FORFEITURE FUND	96,671	0	0	65,175	65,175	62	

**CITY OF WILTON MANORS
ANNUAL REVENUE ESTIMATES
FISCAL YEAR 2014-2015**

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
Fund 161 - POLICE TRAINING AND EDUCATION FUND							
1	FINES & FORFEITS						1
2	161-0000-3510.300 \$2 Education Assessment	4,699	0	0	3,775	3,775	2
3	FINES & FORFEITS	4,699	0	0	3,775	3,775	3
4							4
5	OTHER & MISCELLANEOUS						5
6	161-0000-3600.000 Miscellaneous Income	0	0	0	0	0	6
7	161-0000-3610.100 Interest Earned	53	0	0	0	0	7
8	161-0000-3890.901 Appropriate Fund Balance	0	0	0	0	0	8
9	OTHER & MISCELLANEOUS	53	0	0	0	0	9
10							10
11	TOTAL POLICE TRAINING AND EDUCATION FUND	4,752	0	0	3,775	3,775	11
12							12
13							13
14							14
15							15
16							16
17	Fund 163 - ROAD IMPROVEMENT FUND						17
18							18
19	INTERGOVERNMENTAL						19
20	163-0000-3120.410 1st Loc Opt Fuel Tax 1-6 cents	113,727	112,000	112,000	117,600	117,600	20
21	163-0000-3120.420 2nd Loc Opt Fuel Tax 1-5 cents	87,269	91,000	91,000	84,600	84,600	21
22	INTERGOVERNMENTAL	200,996	203,000	203,000	202,200	202,200	22
23							23
24	CHARGES FOR SERVICES						24
25	163-0000-3440.910 Other Transportation Revenue	24,837	27,309	27,309	28,000	28,000	25
26	CHARGES FOR SERVICES	24,837	27,309	27,309	28,000	28,000	26
27							27
28	OTHER & MISCELLANEOUS						28
29	163-0000-3600.000 Miscellaneous Income	0	0	0	0	0	29
30	163-0000-3610.100 Interest Earned	147	145	145	200	200	30
31	163-0000-3640.000 Sale of Fixed Assets	0	0	0	0	0	31
32	163-0000-3690.900 Prior Year Adjustments	0	0	0	0	0	32
33	163-0000-3810.001 Transfers In	0	0	0	0	0	33
34	163-0000-3890.901 Appropriate Fund Balance	0	24,200	154,145	60,000	88,000	34
35	OTHER & MISCELLANEOUS	147	24,345	154,290	60,200	88,200	35
36							36
37	TOTAL ROAD IMPROVEMENT FUND	225,980	254,654	384,599	290,400	318,400	37
38							38
39							39
40							40
41							41
42	Fund 165 -STATE LAW ENFORCEMENT FORFEITURE TRUST FUND						42
43							43
44	ESTIMATED REVENUES						44
45	Dept 0000-NO DEPT						45
46	FINES & FORFEITS						46
47	165-0000-3510.201 Confiscated Property	33,443	0	0	0	0	47
48	165-0000-3510.300 \$2 Education Assessment	(76)	0	0	0	0	48
49	FINES & FORFEITS	33,367	0	0	0	0	49
50							50
51	OTHER & MISCELLANEOUS						51
52	165-0000-3610.100 Interest Earned	329	0	0	0	0	52
53	165-0000-3890.901 Appropriate Fund Balance	0	0	0	11,000	11,000	53
54	OTHER & MISCELLANEOUS	329	0	0	11,000	11,000	54
55							55
56	TOTAL STATE LAW ENFORCEMENT FORFEITURE TRUST FUND	33,696	0	0	11,000	11,000	56
57							57

**CITY OF WILTON MANORS
ANNUAL REVENUE ESTIMATES
FISCAL YEAR 2014-2015**

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
Fund 401 - WATER & SEWER UTILITY FUND							
1	CHARGES FOR SERVICES						1
2	401-0000-3400.038 Water Sales	4,252,367	4,667,202	4,667,202	4,421,661	4,421,661	2
3	401-0000-3400.039 Water Meters Installed	3,635	3,500	3,500	3,500	3,500	3
4	401-0000-3400.040 Fire Line Fees	10,500	10,500	10,500	11,000	11,000	4
5	401-0000-3400.042 Sewer Charges	3,102,213	2,892,177	2,892,177	3,178,004	3,330,200	5
6	CHARGES FOR SERVICES	7,368,715	7,573,379	7,573,379	7,614,165	7,766,361	6
7							7
8	OTHER & MISCELLANEOUS						8
9	401-0000-3600.000 Miscellaneous Income	(10,240)	5,000	5,000	0	0	9
10	401-0000-3600.010 ATTORNEY'S FEES REVENUE	10,941	15,750	15,750	10,000	10,000	10
11	401-0000-3600.030 Dishonored Check Fees	1,468	2,000	2,000	2,000	2,000	11
12	401-0000-3610.100 Interest Earned	5,401	4,000	4,000	4,000	4,000	12
13	401-0000-3620.010 Rental & Leases	26,500	26,496	26,496	26,497	26,497	13
14	401-0000-3630.235 Impact Fee - Sewer	6,225	0	0	0	0	14
15	401-0000-3640.000 Sale of Fixed Assets	33,288	0	0	0	0	15
16	401-0000-3650.010 Sale of Surplus Materials & Eq	(1)	0	0	0	0	16
17	401-0000-3690.900 Pri Per Revenue & Adjustmnts	104,086	0	0	0	0	17
18	401-0000-3810.001 Transfers In	0	0	0	0	0	18
19	401-0000-3890.901 Approp Fund Bal R/E	0	509,298	769,965	1,123,170	1,123,170	19
20	OTHER & MISCELLANEOUS	177,668	562,544	823,211	1,165,667	1,165,667	20
21							21
22	TOTAL WATER & SEWER UTILITY FUND	7,546,383	8,135,923	8,396,590	8,779,832	8,932,028	22
23							23
24							24
25							25
26	Fund 406 - PARKING FUND						26
27							27
28	PERMITS, FEES, & SPECIAL ASSESSMENTS						28
29	406-0000-3290.004 Payment in Lieu of Parking	10,000	0	0	0	0	29
30	PERMITS, FEES, & SPECIAL ASSESSMENTS	10,000	0	0	0	0	30
31							31
32	CHARGES FOR SERVICES						32
33	406-0000-3440.500 Parking Meter Revenue	239,667	409,777	409,777	441,108	441,108	33
34	406-0000-3440.501 Parking Permit Revenue	813	1,000	1,000	1,000	1,000	34
35	406-0000-3440.505 HAGEN PAYSTATION REVENUES	82,424	0	0	0	0	35
36	406-0000-3440.510 RICHARDSON PAYSTATION REVENUES	42,189	0	0	0	0	36
37	CHARGES FOR SERVICES	365,093	410,777	410,777	442,108	442,108	37
38							38
39	FINES & FORFEITS						39
40	406-0000-3510.510 Citations - Parking Mgt. Co.	231,708	248,103	248,103	239,125	239,125	40
41	FINES & FORFEITS	231,708	248,103	248,103	239,125	239,125	41
42							42
43	OTHER & MISCELLANEOUS						43
44	406-0000-3610.100 Interest Earned	2,347	1,000	1,000	1,500	1,500	44
45	406-0000-3810.001 Transfers In	814,969	0	0	0	0	45
46	406-0000-3890.901 APPROPRIATE FUND BALANCE R/E	0	0	0	159,786	188,700	46
47	406-0000-3890.903 PROPRIETARY-CAPITAL ASSETS TFR	831,157	0	0	0	0	47
48	OTHER & MISCELLANEOUS	1,648,473	1,000	1,000	161,286	190,200	48
49							49
50	TOTAL PARKING FUND	2,255,274	659,880	659,880	842,519	871,433	50

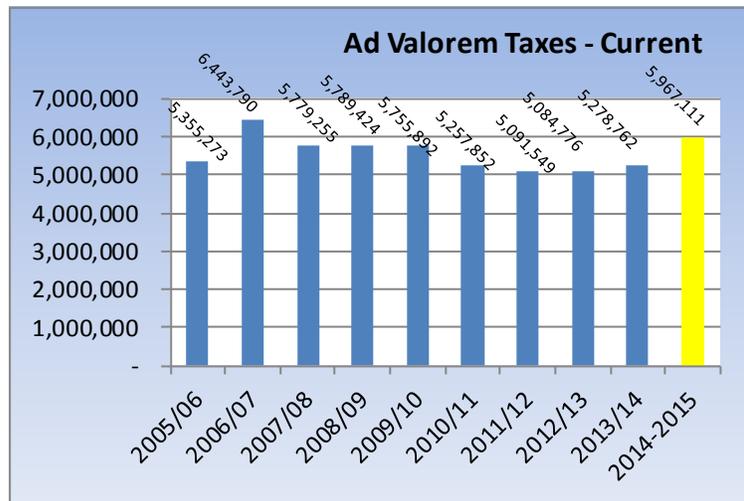
**CITY OF WILTON MANORS
ANNUAL REVENUE ESTIMATES
FISCAL YEAR 2014-2015**

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
Fund 450 - DRAINAGE UTILITY FUND							
1	CHARGES FOR SERVICES						1
2	450-0000-3430.330 Drainage Utility Fee	358,131	383,680	383,680	377,895	377,895	2
3	CHARGES FOR SERVICES	358,131	383,680	383,680	377,895	377,895	3
4							4
5	OTHER & MISCELLANEOUS						5
6	450-0000-3610.100 Interest Earned	737	1,000	1,000	1,000	1,000	6
7	450-0000-3690.900 Prior Year Adjustments	0	0	0	0	0	7
8	450-0000-3810.001 Transfers In	57,279	57,279	57,279	0	0	8
9	450-0000-3890.901 Approp Fund Bal R/E	0	0	69,475	85,000	85,000	9
10	OTHER & MISCELLANEOUS	58,016	58,279	127,754	86,000	86,000	10
11							11
12	TOTAL DRAINAGE UTILITY FUND	416,147	441,959	511,434	463,895	463,895	12
13							13
14							14
15							15
16							16
17	Fund 601 - JENADA SPECIAL ASSESSMENT FUND						
18							17
19	ESTIMATED REVENUES						18
20	Dept 0000-NO DEPT						19
21	OTHER & MISCELLANEOUS						20
22	601-0000-3600.000 Miscellaneous Income	0	0	0	0	0	21
23	601-0000-3610.100 Interest Earned	68	75	75	75	75	22
24	601-0000-3630.113 Jenada Isles Assessments	9,429	8,920	8,920	8,132	8,132	23
25	601-0000-3890.901 Appropriate Fund Balance	0	9,925	9,925	9,955	9,955	24
26	OTHER & MISCELLANEOUS	9,497	18,920	18,920	18,162	18,162	25
27							26
28	TOTAL JENADA SPECIAL ASSESSMENT FUND	9,497	18,920	18,920	18,162	18,162	27
29							28
30	ESTIMATED REVENUES - ALL FUNDS	27,330,833	26,152,231	27,094,596	29,793,191	29,979,575	29

Analysis of Revenue Sources Trends and Projections

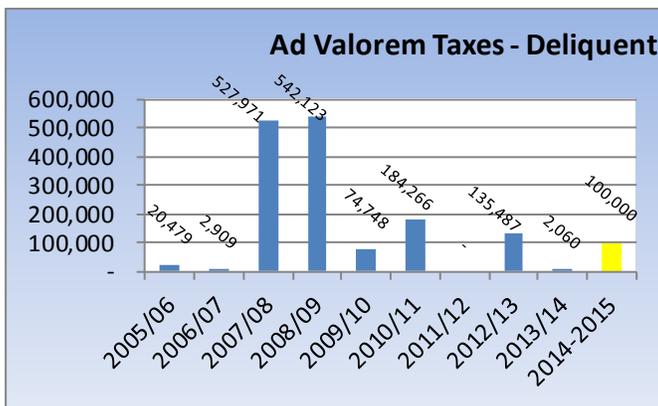
Ad Valorem Taxes – Current

The major revenue source funding the City of Wilton Manor’s general operations continues to be the property tax. Property taxes are authorized by Chapter 166, Florida Statutes. The Florida Constitution limits local governments to a maximum of 10 mills of Ad Valorem taxation. The amount of revenue is based on the tax rate multiplied by the assessed value of the City which is provided by the County Property Appraiser. The amount is then multiplied at 96% of its gross value to allow for prompt payment discounts and other adjustments in accordance with Florida Statutes. The City assessed value as reported by the Property Appraiser is \$1,024,286,289. This amount is 10.11% or \$94,079,279 higher than last year. The proposed ad valorem millage levy for fiscal year 2014-15 is recommended to be 6.0683 which is 2.4% lower than last year. Due to the increase in property values, this lower millage rate will generate \$5,967,111 compared to last year’s amount of \$5,592,662.



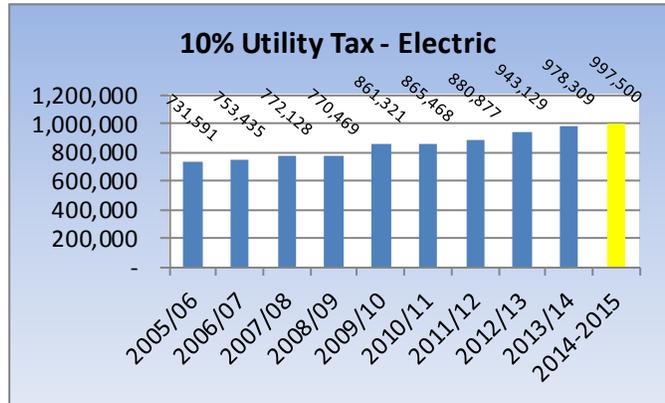
Ad Valorem Taxes – Delinquent

This revenue source is derived by those taxpayers who do not pay their taxes by March 31 of any given year. On average the total revenue received in this category is minimal when compared to the total Ad Valorem taxes collected.



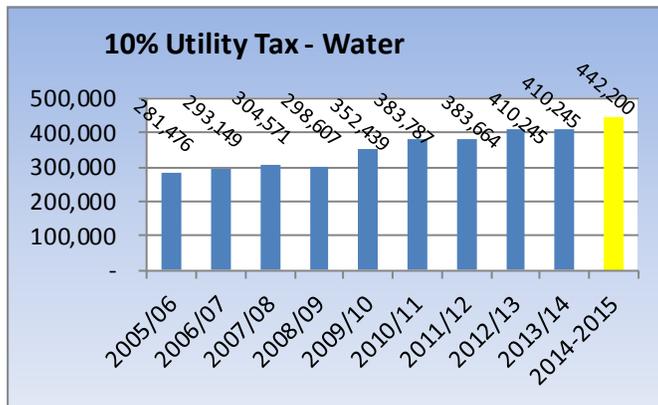
Utility Tax – Electric

Section 166.231(1)(A), Florida Statutes, authorizes a city to collect Public Service or Utility Taxes. The City levies a 10% utility tax on electric services. Revenue projection is based on 2% increase.



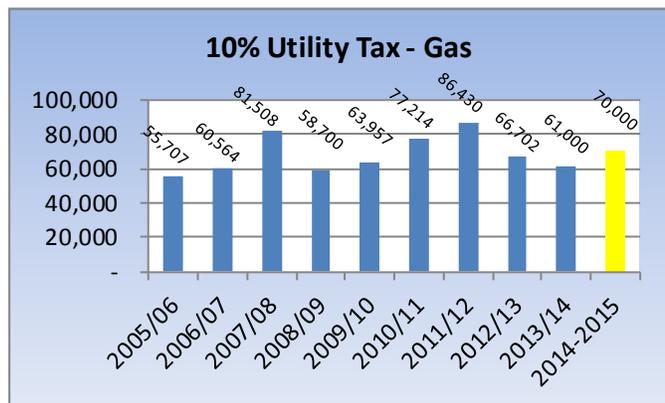
10% Utility Tax – Water

Section 166.231(1)(A), Florida Statutes, authorizes a city to collect Public Service or Utility Taxes. The City levies a 10% utility tax on water services. Revenue estimate is 10% of budgeted water charges.



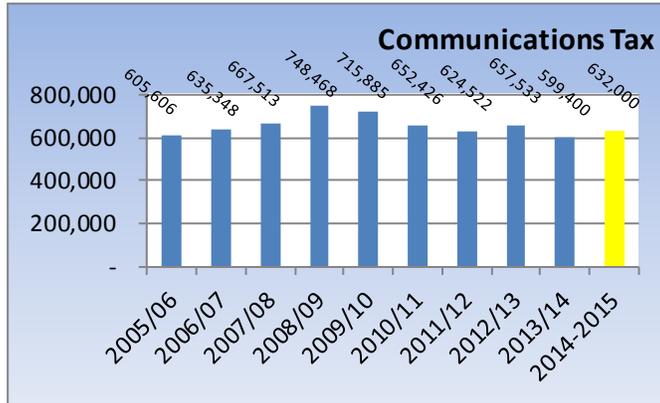
10% Utility Tax – Gas

Section 166.231(1)(A), Florida Statutes, authorizes a city to collect Public Service or Utility Taxes. The City levies a 10% utility tax on sales of bottled gas. The projection is based on past collection history.



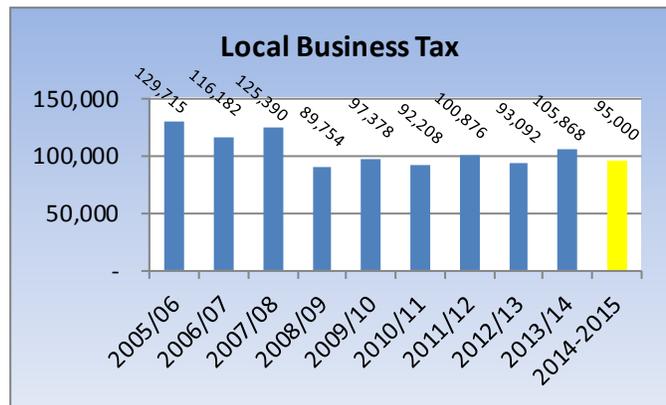
Utility Tax – Communication Service Tax

As of 2001, Communications Service Tax (CST) replaced the Telecommunications Utility Service Tax, Telecommunications Franchise Fees, and Cable TV Franchise Fees. The CST is collected and distributed by the State of Florida. Revenue estimates are projected by the State to be used by local agencies during budget preparation. Revenue forecasts were determined based on a slight increase for growth.



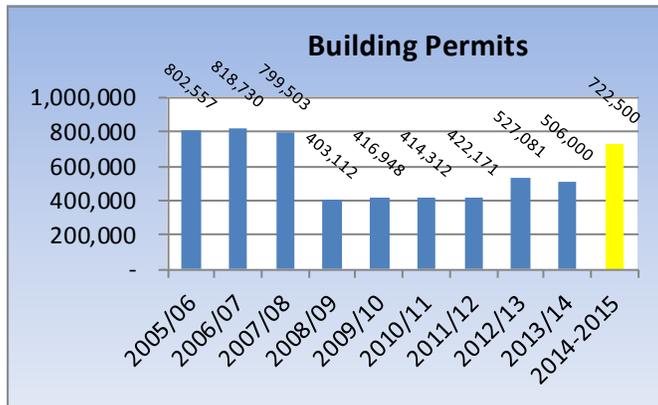
3160.010 City Business Tax

Pursuant to Chapter 205, Florida Statutes, the City has adopted an ordinance imposing a business tax for the privilege of engaging in or managing any business, profession or occupation within the City. The amount budgeted is based on anticipated collections.



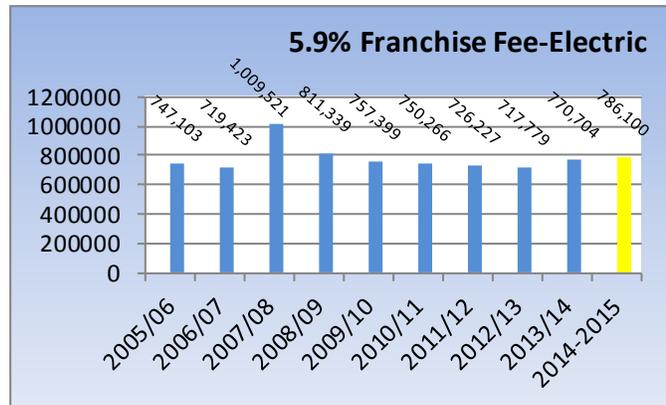
3220.000 Building Permits

Permits must be issued to any individual or business that performs constructions work within City limits. These permits are issued for construction, such as plumbing, electrical, structural, mechanical, etc. The fees were established by Ordinance, and are adjusted from time to time by Resolution. Revenue estimate is based on anticipated collections.



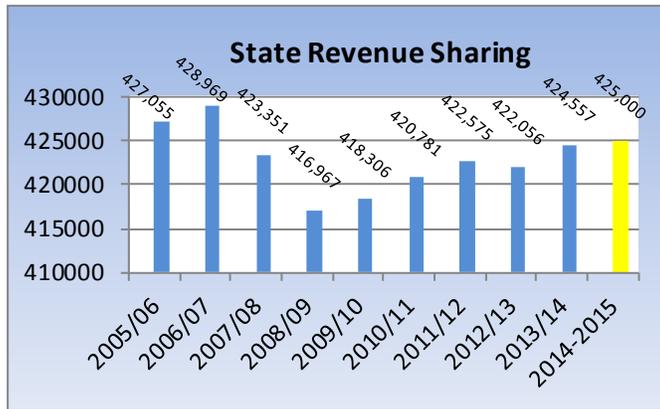
3230.100 5.9% Franchise Fee – Electric

A city may charge electric companies for the use of its rights-of-way per Florida Statutes 166.021 and 337.401. The City enacted Ordinance 927 granting Florida Power and Light Company an electric franchise in exchange for a 5.9% fee. The amount projected is based on past collections history.



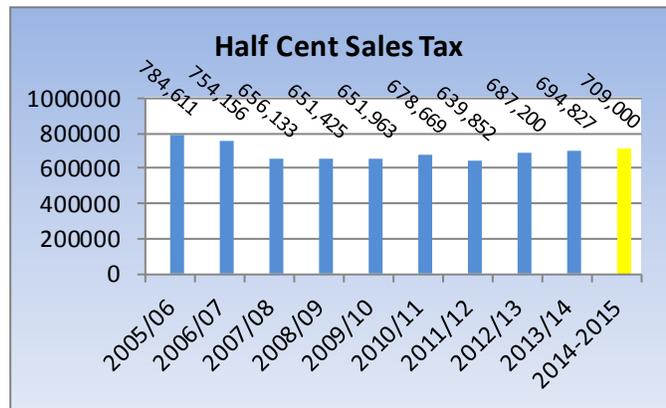
State Revenue Sharing

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government. Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities, which currently receives: (1) 1.3409 percent of sales and use tax collections, (2) 12.5 percent of the state alternative fuel user decal fee collections, and (3) the net collections from the one-cent municipal fuel tax. However, effective January 1, 2014, the trust fund will no longer receive any state alternative fuel user decal fee collections. An allocation formula serves as the basis for revenue distribution to each municipality that meets strict eligibility requirements. Estimated revenue is provided by the state each year. Revenue forecasts were determined based on historical data and a slight boost in the economy.



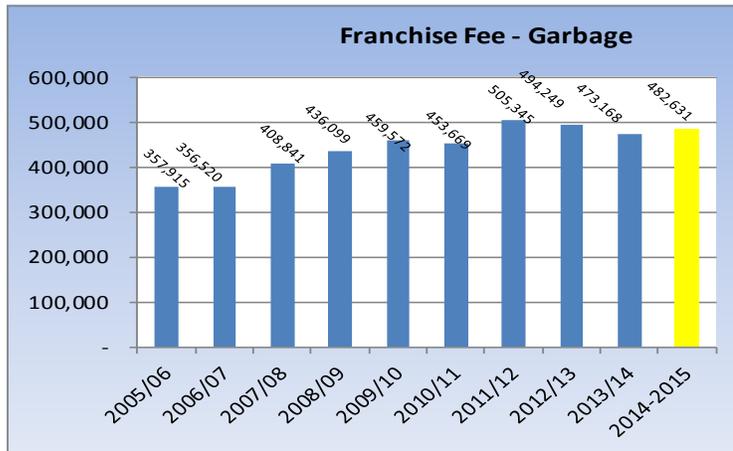
Local Government Half Cent Sales Tax

The State of Florida collects the Local Government Half-Cent Sales Tax. The State distributes net sales tax revenues to counties and municipalities that meet strict eligibility requirements. Allocation formulas serve as the basis for this distribution and its primary focus is to provide relief from ad valorem and utility taxes. Estimated revenue is provided by the state each year. Revenue forecasts were determined based on historical numbers and a slight boost in the economy.



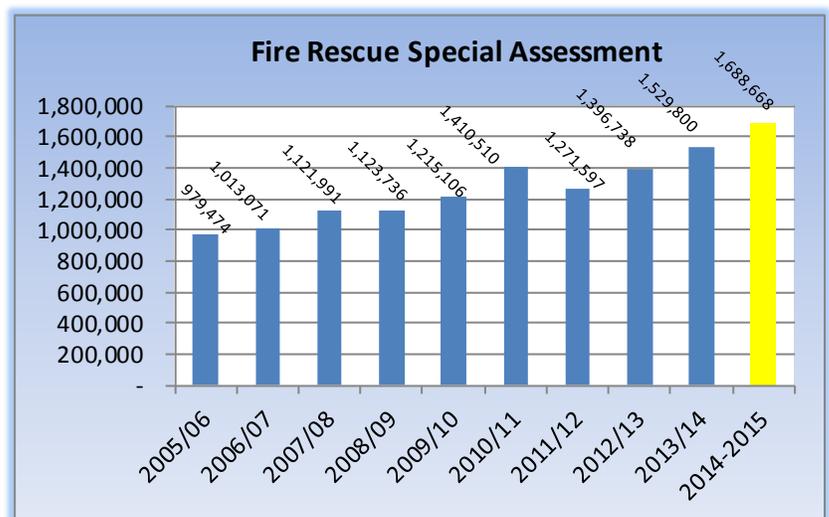
10% Franchise Fee – Garbage

The City awarded a franchise agreement for garbage collection within the city's corporate limits. The agreement provides for fixed monthly franchise fee and an administrative fee for providing billing and collection services to the franchisee. The amount projected is based on amounts provided for in the franchise agreement.



Fire Rescue Special Assessments

The proposed fire rescue budget for FY14-15 is \$1,906,687. The City assesses a Fire Assessment fee on all non-exempt parcels of real estate in the City to fund eligible fire expenditures. Due to the increase in the estimated total operational costs of the fund, the Fire Rescue Special Assessment fees are budgeted to increase next year for the single family homeowner from \$156.40 to \$169.80. The Fire Rescue Assessment is allocated proportionately to the various types of users within the City based on the total number of response calls associated with each respective assessment land designation.



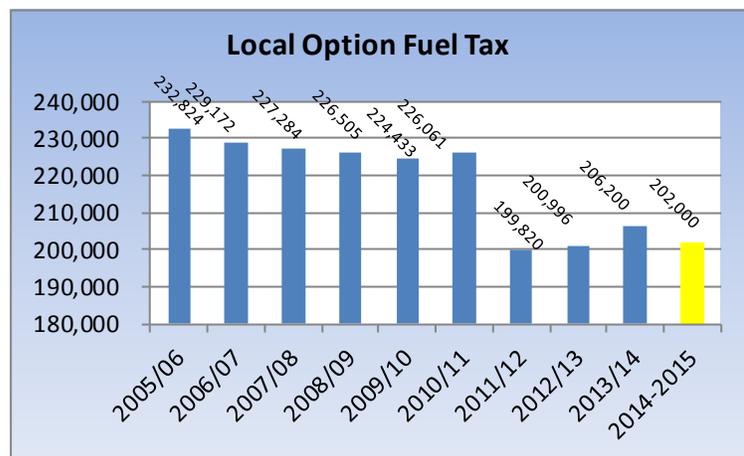
Fire Inspection Fees

City Ordinance 8-86 established a fee for all buildings and structures within the city, except single-family and duplex residential buildings, to cover the costs of annual fire prevention inspection of these buildings and structures. Revenue forecasts were determined based on historical numbers.



Local Option Gas Tax

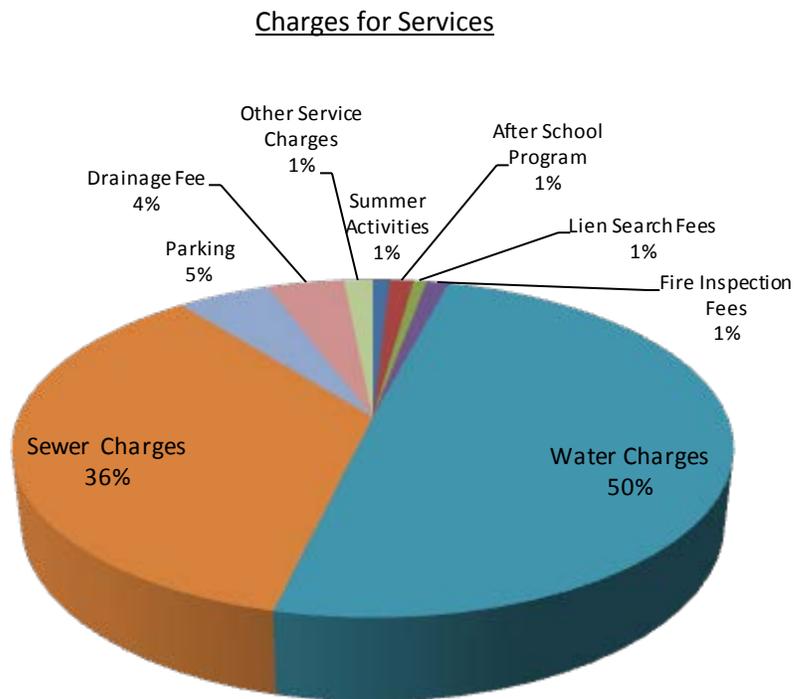
A county's proceeds from the 1 to 6 cents and 1 to 5 cents fuel taxes are distributed by the State according to the distribution factors determined at the local level by inter-local agreement between county and municipalities within the county's boundaries. These funds must be used for transportation related expenditures and transportation expenditures need to meet the requirements of the capital improvements elements of an adopted comprehensive plan. Based on information from the State, it is anticipated that \$117,600 and \$84,600 for 1 to 6 cents local option fuel tax and 1 to 5 cents local option fuel tax, respectively, will be received in the upcoming year.



Charges for Services

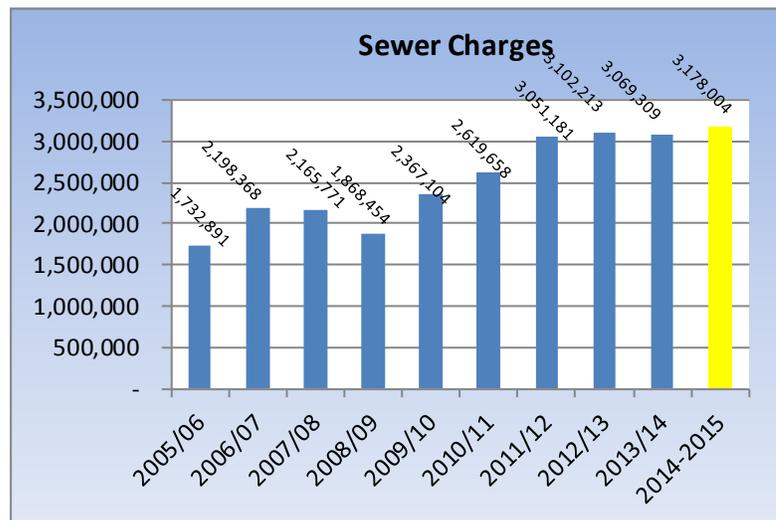
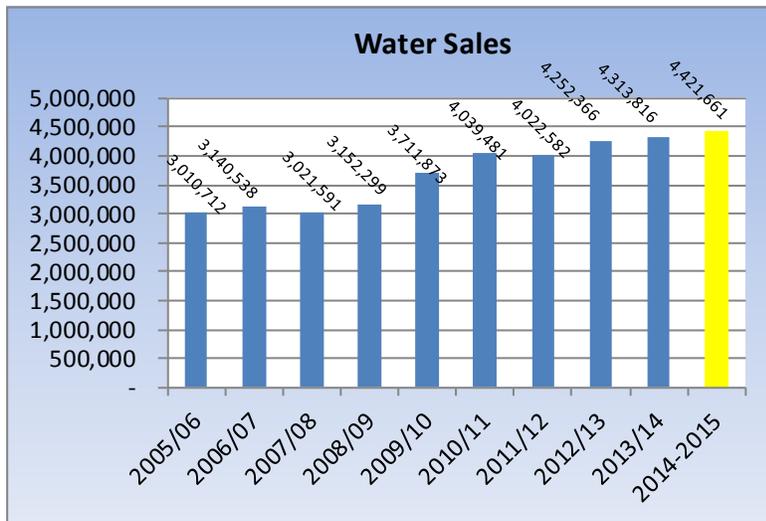
Charges for services represent fees charged as a result of direct benefit. Water and sewer charges, stormwater fees, parking, and culture and recreation fees account for a significant portion in the Charges for Services Category.

The pie chart below illustrates the percentage of each Charges for Services type against the total of all Charges for Services (\$8,935,621).



Water and Sewer Charges

Users of water and sewer services are charged an appropriate amount to pay the cost of providing and maintaining the City's water and sewer distribution systems. Costs are reviewed annually and fees are adjusted as needed. The City has no water or sewer treatment facilities of its own. Water is supplied by and sewage is treated by the City of Fort Lauderdale through contractual agreements. The fee that Wilton Manors pays to the City of Fort Lauderdale is a major item to be considered when determining the City's water and sewer rate structure. The City's water and sewer rate schedule for the upcoming fiscal year is included at the end of this section. Revenue estimates are based on a 2.5% in rate increase for water and a 8.5% increase in sewer charges.



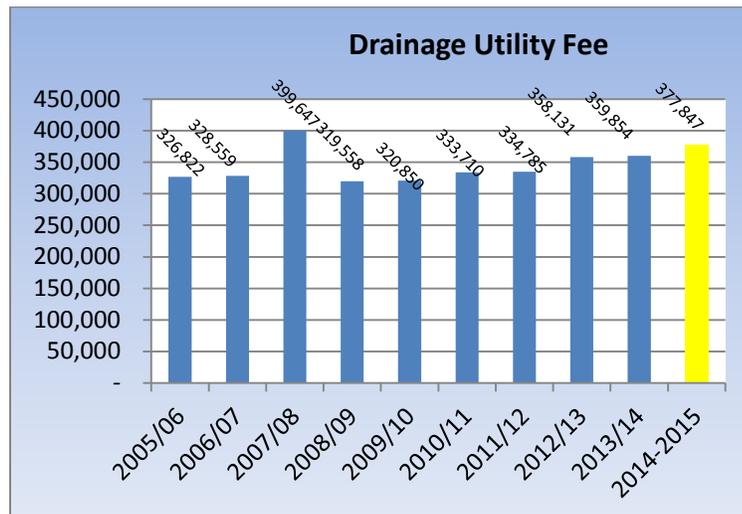
Parking Fees

The City maintains several public parking lots for access to various city locations and also provides metered on-street parking in the City's Arts & Entertainment District adjacent to Wilton Drive. Revenue estimates were determined based on historical data, new parking spaces and slight boost in the economy.



Drainage Fee

This revenue is collected to support the requirements of a federal mandated National Pollutant Discharge Elimination System Permit. The drainage fee is charged to residential and commercial dwellings. Revenue estimates are based on a 5% rate increase.



MAYOR AND CITY COMMISSION

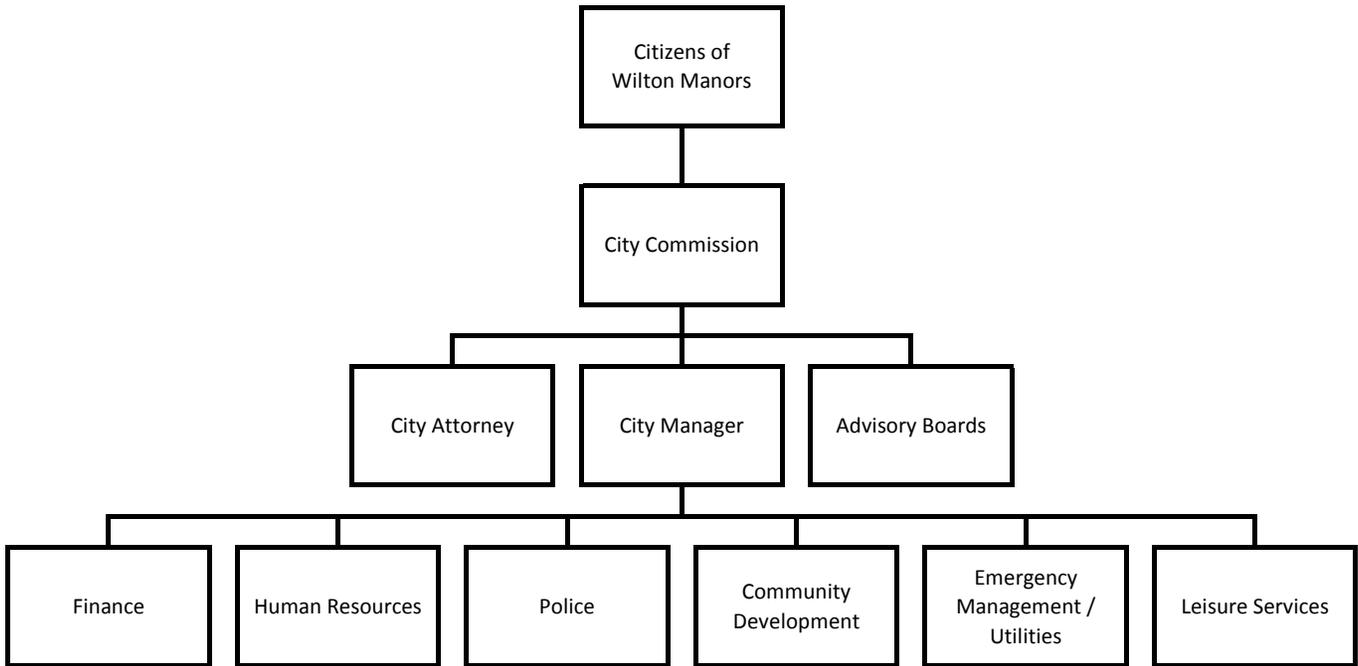
The City Commission of the City of Wilton Manors is composed of a Mayor and four Commissioners. The Mayor is elected for a two-year term and Commissioners are elected for four-year staggered terms. The City Commission is responsible to the citizens of Wilton Manors for the establishment of policy and the overview of the operation of the City, which is performed by the City Manager and the various operating departments.

The City Commission holds regular meetings on the second and fourth Tuesdays of each month, at which time City policy is established through the passage of ordinances and resolutions. Additional Commission meetings and special meetings are held periodically as required.

The duties of the City Commission include attendance at regular and special Commission meetings and workshop meetings; public hearings; passage of ordinances and resolutions; acting on items required by City Charter such as acceptance of proposals, grants, agreements, proclamations, awards, etc.; and dealing with citizens on a daily basis both formally and informally. The Commission also has a primary responsibility for the establishment of the annual City budget and the provision of revenues sufficient for the effective operation of City government.

City of Wilton Manors

ORGANIZATION CHART



DEPARTMENTAL POSITION AND BUDGET SUMMARY
MAYOR AND CITY COMMISSION

Type of Budgeted Expenditure	FY12-13 Actual Expenditures	FY13-14 Amended Budget	FY14-15 Adopted Budget
Personnel Wages	\$ 40,200	\$ 40,206	\$ 44,550
Personnel Benefits	60,042	76,116	74,504
Operating Expenditures	36,707	43,086	43,009
Capital	391	-	-
Debt Service	-	-	-
Depreciation	-	-	-
TOTAL DEPARTMENT COST	\$ 137,340	\$ 159,408	\$ 162,063

PERSONNEL POSITIONS	Fiscal Year 13-14		Fiscal Year 14-15	
	Number of Positions	Full Time Equivalents	Number of Positions	Full Time Equivalents
Mayor	1	0.50	1	0.50
Vice Mayor	1	0.50	1	0.50
Commissioner	3	1.50	3	1.50
Total Part Time	5	2.50	5	2.50
MAYOR AND COMMISSION TOTALS	5	2.50	5	2.50

NOTE: The Mayor and City Commission are salaried positions. An assumption of 1,040 annual hours (20 hours per week) was made to calculate the number of full time equivalent units.

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

		FY2012-13	FY2013-14	FY2013-14	FY2014-15	FY2014-15	
		ACTUAL	ORIGINAL	AMENDED	PROPOSED	ADOPTED	
GL NUMBER	DESCRIPTION		BUDGET	BUDGET	BUDGET	BUDGET	
Dept 5111-MAYOR/COMMISSION							
1							1
2	PERSONNEL WAGES						2
3	001-5111-5111.000 Executive Salaries	40,200	40,206	40,206	40,200	40,200	3
4	001-5111-5151.000 Cellular Phone Stipend	1,810	3,000	3,000	2,400	2,400	4
5	001-5111-5157.000 TAX EQUITY STIPENDS	0	750	750	750	750	5
6	001-5111-5232.000 Insurance Opt-Out	1,600	1,200	1,200	1,200	1,200	6
7	PERSONNEL WAGES	43,610	45,156	45,156	44,550	44,550	7
8							8
9	PERSONNEL BENEFITS						9
10	001-5111-5211.000 FICA	3,166	3,454	3,454	3,408	3,408	10
11	001-5111-5222.000 Pension - FRS	6,379	13,312	13,312	18,030	18,030	11
12	001-5111-5231.000 Life & Health Insurance	47,087	54,400	54,400	53,066	53,066	12
13	PERSONNEL BENEFITS	56,632	71,166	71,166	74,504	74,504	13
14							14
15	OPERATING EXPENDITURES						15
16	001-5111-5401.000 Meetings & Conferences	12,038	11,600	11,600	11,600	12,600	16
17	001-5111-5411.000 Telephone	412	416	416	415	415	17
18	001-5111-5412.000 Postage	41	200	200	200	200	18
19	001-5111-5461.000 Computer Maintenance	65	500	500	500	500	19
20	001-5111-5481.000 Promotional Activities	2,513	7,580	7,580	8,080	9,100	20
21	001-5111-5491.000 City Hall Indirect Charges	13,616	16,110	16,110	13,344	13,344	21
22	001-5111-5511.000 Office Supplies	0	80	80	250	250	22
23	001-5111-5521.000 Operating Supplies	1,206	1,000	1,000	1,000	1,000	23
24	001-5111-5541.000 Subs, Memberships, Dues	6,816	5,600	5,600	5,600	5,600	24
25	OPERATING EXPENDITURES	36,707	43,086	43,086	40,989	43,009	25
26							26
27	CAPITAL						27
28	001-5111-5641.000 Capital Outlay - Mayor & Comm.	391	0	0	0	0	28
29	CAPITAL	391	0	0	0	0	29
30							30
31							31
32	Totals for dept 5111-MAYOR/COMMISSION	137,340	159,408	159,408	160,043	162,063	32

CITY MANAGER

The City Manager is responsible for the supervision and efficient operation of all City departments, in accordance with the policies established by the City Commission. Serving at the pleasure of the City Commission, the City Manager is the chief administrative official of the City and directs the operation of all municipal functions. Working closely with the City's department directors, the City Manager coordinates the provision of services to the residents of the City. As the chief financial officer of the City, the City Manager is responsible to the City Commission for the preparation and monitoring of the City's annual budget. Additionally, the City Manager is responsible for all personnel and purchasing functions.

FISCAL YEAR 2013/2014 HIGHLIGHTS AND ACCOMPLISHMENTS

The City Manager's Office has overseen the following accomplishments in the 2013/2014 fiscal year:

- Staffed School Resource Officer position – fully-funded by the School Board.
- The \$1.4 million Mickel Field repurposing project was unanimously approved by the Commission.
- Supported the City of Fort Lauderdale's application to the FDOT for the Powerline Road lane elimination initiative (Sunrise Blvd to NW 29th Street).
- Supported safety improvements on the south end of Andrews Avenue. The City of Fort Lauderdale will install optical speed bars to reduce traffic speeds.
- Approved emergency temporary housing after natural or manmade disasters.
- Authorized agreement with Angie Brewer and Associates to provide grant consulting.
- Implement a Marketing and Public Relations plan utilizing the consultant Conceptual Communications. A new weekly E-News now has almost 1,000 subscribers. Stories about Wilton Manors have been placed in print and tv media. Press releases are now being issued on a regular schedule on topical items, new programs, and informational items.
- Supported the successful Stonewall Pride Event on Saturday, June 21, 2014 – with the selection of Pride South Florida as the coordinating organization.
- Proceeding on the foreclosure of abandoned property 832 NW 30th Court.
- Began the design of NE 16th Ave roadway improvements (Chen & Associates).
- Fully staffed the Police Department.
- Prepared and submitted grant application in the amount of \$996,216.25 to the Broward MPO under the transportation alternatives project for NE 26th Street.
- Imposed restrictions on the sale of dogs and cats within City limits.
- Engaged with Dr. Leslie Leip to facilitate the City's Strategic Planning Process. Completed the first phase of analysis with staff; held informational workshop with the City Commission; completed and issued the 2014 Resident Survey.
- Resolution of the matter of the fencing at St. Clement Catholic Church.
- Participated in the coordination of the redevelopment of the Middle River Trailer Park. The Metropolitan Development at 1224 NE 24th Street will begin construction in the next few months.
- Successfully concluded negotiations on re-opener clauses of the PBA collective bargaining agreement.

- Worked with CGI Communications to complete six community videos about the City that were produced at no charge to the City.
- Certified the City as a Local Agency with the Florida Department of Transportation as a prerequisite to obtaining grant funds for the completion of the Dixie Highway Streetscape project.
- Facilitated public input phase of the Dixie Highway Streetscape project.
- Coordinated State of the City Presentations that were given by the Mayor at all three Neighborhood Associations.
- Served on the Board of the Oakland Park/Wilton Manors/Uptown Council of the Greater Fort Lauderdale Chamber of Commerce.
- Participated on interview panel for the hiring of the Human Resources Manager; Community Development Services Director; IT Manager; and Part Time IT Analyst.

FISCAL YEAR 2014/2015 OBJECTIVES

- Continue to work with the Strategic Planning Facilitator to finalize strategic priorities and goals; effectively communicate the plan to residents, staff, and community organizations; and integrate the plan with operational budget process.
- Ensure progress toward the desired goals through the performance management system.
- Evaluate grant opportunities and actively pursue feasible, appropriate funding that will further the established goals and objectives.
- Seek corporate partnerships and sponsorships for city programs and events.
- Evaluate fire and EMS services.
- Continue to provide City representation on regional issues.
- Maintain an active role in community activities.
- Monitor legislative trends that impact the City.
- Conclude negotiations of a successor agreement with PBA.
- Support a comprehensive review of City compensations practices.
- Promote professional development through continuing education, participation in professional organizations.

Information Technology:

- Install managed security software on every server and desktop.
- Move off-site back-ups to a secure datacenter.
- Upgrade the Storage Area Network (SAN).
- Configure high availability and load balancing.
- Upgrade Windows XP operating system to Windows 7.
- Upgrade entire infrastructure to Windows Server 2008 or 2012.
- Consolidate mail services for the City and police department users.
- Upgrade the police department's database server.

CITY CLERK

Under the administrative direction of the City Manager, the City Clerk is responsible for the maintenance and authorized destruction of all City records, is custodian of the City seal, Clerk to the City Commission, and carries out other functions as set forth in the City Charter and City Code. Responsibilities include attending Commission meetings, preparation of meeting agendas, minutes, certifying ordinances and resolutions, organizing and supervising municipal elections, preparing and publishing legal notices, and serves as registrar for lobbyists and assists in the compliance of the Broward County Ethics Code. The City Clerk also performs other work as required.

FISCAL YEAR 2013/2014 HIGHLIGHTS AND ACCOMPLISHMENTS

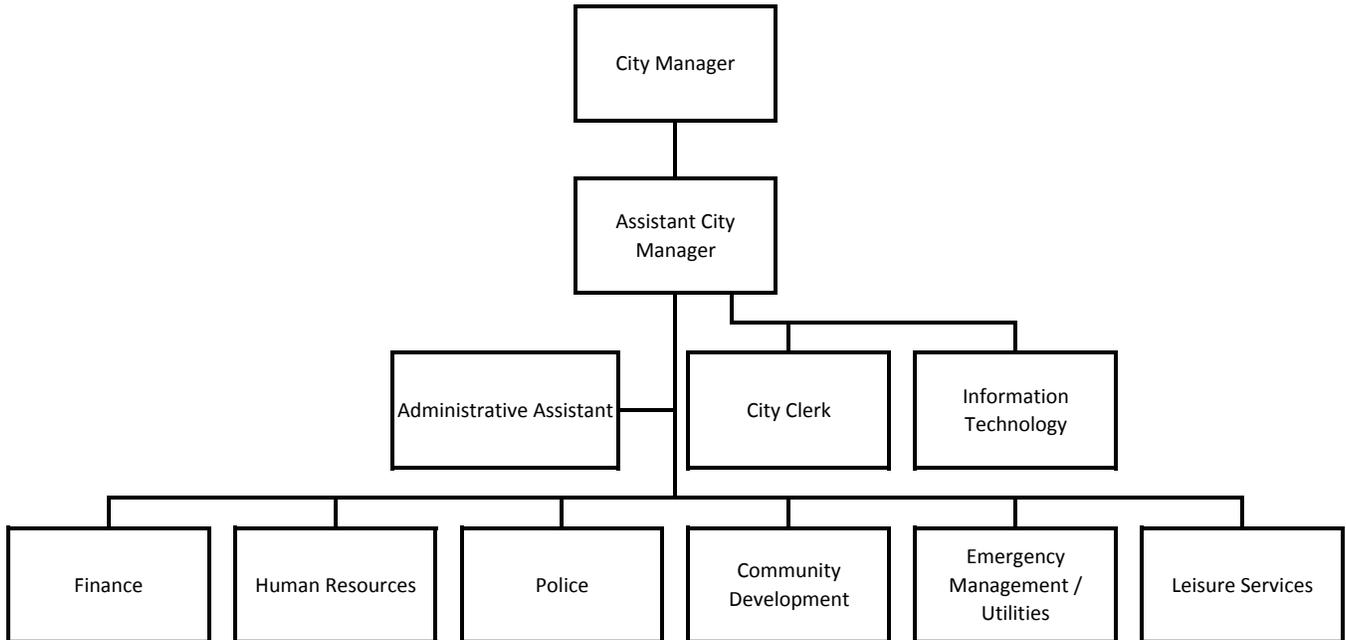
- Started the process of acquiring an agenda management and webcasting system.
- Successfully scanned *most* resolutions, agendas and backup, all contracts and agreements and certificate of insurances relative to agreements.
- Continued to maintain all contracts, and city records as required by State Statute. The City's vault is more organized than ever before, with records properly labeled and contained in water resistant plastic containers.
- Complied with Broward County Ethics Code compliance requirements (lobbyist registration, Commissioners' contributions and financial affidavit disclosures, etc.) and continuing our goal of transparency.
- Conducted candidate qualifying process June 16 through June 20, 2014.
- Continue to ensure proper notice and communication to the city's constituents by sending out e-mail notifications in addition to city's email blasts.
- Facilitated a Sunshine Law Training with the City Attorney's office attended by City board members, staff and the Commission.
- Continued to respond timely public records requests.
- Continued to provide assistance to the City Commission members, and the office of the City Manager and City Attorney.

FISCAL YEAR 2014/2015 OBJECTIVES

- Implement a more user friendly system for lobbyist registration and log meetings as required by the Ethics Code.
- With the assistance of an outside consultant, develop a written procedures manual for internal records maintenance; and provide training to all employees related to records retention and public records law.
- City Clerk and Deputy City Clerk will continue to working towards municipal clerk certification.
- Conduct Sunshine Law training to all board and committee members with the assistance of the City Attorney.
- Work with Broward Supervisor of Elections for the 2014 November election.

City Management

ORGANIZATIONAL CHART



**DEPARTMENTAL BUDGET SUMMARY
CITY MANAGER & CITY CLERK**

Type of Budgeted Expenditure	FY12-13 Actual Expenditures	FY13-14 Amended Budget	FY14-15 Adopted Budget
Personnel Wages	\$ 395,881	\$ 419,060	\$ 452,835
Personnel Benefits	188,961	217,217	254,139
Operating Expenditures	83,412	163,856	149,292
Capital	1,730	24,000	1,000
TOTAL DEPARTMENT COST	\$ 669,984	\$ 824,133	\$ 857,266

PERSONNEL POSITIONS	Fiscal Year 13-14		Fiscal Year 14-15	
	Number of Positions	Full Time Equivalents	Number of Positions	Full Time Equivalents
City Manager Department:				
City Manager	1	1.00	1	1.00
Assistant City Manager	1	1.00	1	1.00
Administrative Assistant to City Manager	1	1.00	1	1.00
Total Full Time	3	3.00	3	3.00
City Clerk Department:				
City Clerk	1	1.00	1	1.00
Deputy City Clerk	1	1.00	1	1.00
Total Full Time	2	2.00	2	2.00
CITY MANAGMENT TOTALS	5	5.00	5	5.00

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
Dept 5112-CITY MANAGER							
1	PERSONNEL WAGES						1
2	001-5112-5121.000 Salaries - Regular	284,266	300,620	300,620	316,871	325,668	2
3	001-5112-5151.000 Cellular Phone Stipend	1,500	1,740	1,740	1,740	1,740	3
4	001-5112-5157.000 TAX EQUITY STIPENDS	0	750	750	750	750	4
5	PERSONNEL WAGES	285,766	303,110	303,110	319,361	328,158	5
6							6
7	PERSONNEL BENEFITS						7
8	001-5112-5211.000 FICA	17,573	23,188	23,188	24,431	25,104	8
9	001-5112-5221.000 Pension - WM	59,978	52,008	52,008	49,175	50,598	9
10	001-5112-5222.000 Pension - FRS	20,539	39,669	39,669	45,832	47,172	10
11	001-5112-5231.000 Life & Health Insurance	31,281	41,775	41,775	43,742	43,771	11
12	PERSONNEL BENEFITS	129,371	156,640	156,640	163,180	166,645	12
13							13
14	OPERATING EXPENDITURES						14
15	001-5112-5311.000 Professional Services	8,121	61,000	61,000	66,000	59,407	15
16	001-5112-5341.000 Contractual Services	0	339	10,339	339	339	16
17	001-5112-5401.000 Meetings & Conferences	8,585	9,100	9,100	13,300	12,953	17
18	001-5112-5411.000 Telephone	785	760	760	760	760	18
19	001-5112-5412.000 Postage	31	400	400	400	400	19
20	001-5112-5441.000 Equipment Rental	3,815	3,780	3,780	3,780	3,780	20
21	001-5112-5461.000 Computer Maintenance	1,401	800	800	800	729	21
22	001-5112-5463.000 Vehicle Maint-Repair	73	130	130	630	564	22
23	001-5112-5464.000 Vehicle Operation-Fuel	857	1,000	1,000	1,100	972	23
24	001-5112-5471.000 Printing & Binding	0	500	500	500	487	24
25	001-5112-5481.000 Promotional Activities	800	1,000	1,000	1,000	973	25
26	001-5112-5491.000 City Hall Indirect Charges	9,644	11,411	11,411	9,452	9,452	26
27	001-5112-5511.000 Office Supplies	1,072	1,400	1,400	1,400	1,363	27
28	001-5112-5521.000 Operating Supplies	396	350	350	350	258	28
29	001-5112-5541.000 Subs, Memberships, Dues	3,626	3,155	3,155	3,155	3,155	29
30	001-5112-5542.000 Training/Education	670	2,000	2,000	2,000	973	30
31	OPERATING EXPENDITURES	39,876	97,125	107,125	104,966	96,565	31
32							32
33	CAPITAL						33
34	001-5112-5641.000 Capital Outlay	680	500	500	0	0	34
35	CAPITAL	680	500	500	0	0	35
36							36
37	Totals for dept 5112-CITY MANAGER	455,693	557,375	567,375	587,507	591,368	37

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
Dept 5113-CITY CLERK							
1	PERSONNEL WAGES						1
2	001-5113-5121.000 Salaries - Regular	108,826	113,910	113,910	123,291	123,837	2
3	001-5113-5141.000 Overtime	169	300	300	300	300	3
4	001-5113-5151.000 Cellular Phone Stipend	420	540	540	540	540	4
5	001-5113-5232.000 Insurance Opt-Out	700	1,200	1,200	0	0	5
6	PERSONNEL WAGES	110,115	115,950	115,950	124,131	124,677	6
7							7
8	PERSONNEL BENEFITS						8
9	001-5113-5211.000 FICA	7,896	8,870	8,870	9,496	9,538	9
10	001-5113-5221.000 Pension - WM	22,172	19,707	19,707	19,133	19,531	10
11	001-5113-5222.000 Pension - FRS	8,372	15,598	15,598	19,643	19,828	11
12	001-5113-5231.000 Life & Health Insurance	21,150	16,402	16,402	38,594	38,597	12
13	PERSONNEL BENEFITS	59,590	60,577	60,577	86,866	87,494	13
14							14
15	OPERATING EXPENDITURES						15
16	001-5113-5341.000 Contractual Services	116	0	0	0	0	16
17	001-5113-5401.000 Meetings & Conferences	1,690	1,740	1,740	2,640	2,571	17
18	001-5113-5411.000 Telephone	544	540	540	540	540	18
19	001-5113-5412.000 Postage	432	200	200	250	250	19
20	001-5113-5461.000 Computer Maintenance	579	13,500	13,500	12,500	12,177	20
21	001-5113-5462.000 Equipment Maint-Repair	106	500	500	250	243	21
22	001-5113-5482.000 Advertising	16,237	15,000	15,000	12,500	10,177	22
23	001-5113-5491.000 City Hall Indirect Charges	10,401	12,306	12,306	10,194	10,194	23
24	001-5113-5492.000 Elections	3,629	0	0	4,804	4,804	24
25	001-5113-5493.000 Codification	5,505	6,000	6,000	5,000	5,000	25
26	001-5113-5511.000 Office Supplies	987	1,500	1,500	1,500	1,462	26
27	001-5113-5521.000 Operating Supplies	911	400	400	400	380	27
28	001-5113-5541.000 Subs, Memberships, Dues	469	545	545	545	545	28
29	001-5113-5542.000 Training/Education	1,930	4,500	4,500	4,500	4,384	29
30	OPERATING EXPENDITURES	43,536	56,731	56,731	55,623	52,727	30
31							31
32	CAPITAL						32
33	001-5113-5641.000 Capital Outlay	1,050	23,500	23,500	1,000	1,000	33
34	CAPITAL	1,050	23,500	23,500	1,000	1,000	34
35							35
36	Totals for dept 5113-CITY CLERK	214,291	256,758	256,758	267,620	265,898	36

FINANCE DEPARTMENT

The Finance Department performs the following functions:

Accounting and Financial Services include maintaining a system to assure accountability in compliance with legal provisions and in accordance with generally accepted accounting principles. Supporting documents for revenues, expenditures, encumbrances and accounts receivable are reviewed for correctness, legality, adherence to contracts, agreements, and City purchasing procedures, as well as for compliance with the City Commission adopted budget. Financial and management reports indicating financial status are prepared to provide timely information to the City Commission, City Manager, Department Directors, and the general public.

Records for accounts payable are maintained and vendor checks are issued on a weekly basis. Utility billing records reflect the monthly issuance of water, sewer, solid waste, recycling, and stormwater invoices. Fixed asset records are maintained and reviewed annually for internal control purposes and to insure adequate insurance coverages.

In addition to accounting and financial services, the Utility Billing Customer Service personnel field all utility-related inquiries from City residents, and help promote water conservation and participation in the City's recycling program. Responsibilities also include coordinating services with our solid waste hauler; processing lien searches; filing utility liens; and insuring the timely collection of utility payments. The Utility Billing Customer Service personnel additionally field all incoming calls from the City's main telephone lines.

The Finance Department, under the direction of the City Manager, is responsible for the preparation and coordination of the Annual Operating Budget and five-year capital improvement program for all funds. This process must be monitored for compliance with the State's Truth in Millage (TRIM) laws. The Department also oversees the implementation of the budget after adoption by the City Commission through appropriate internal accounting control measures.

Cash Management and Revenue Collection. The Finance Department is responsible for the collection and recording of all City revenues. The Department prepares cash reconciliations and internal audits of City revenue accounts to insure that projected revenue targets are being met and recorded properly. Responsibilities also include the investment of all City funds, as well as the coordination of various banking services.

Purchasing. The Finance Department acts as liaison to all City departments for items that require formal bids, proposals, or bulk ordering, and assists in providing resources for the competitive pricing of merchandise.

Parking. The Finance Department is responsible for oversight of the City's parking program. The day-to-day management of the parking program is performed by a major parking corporation under contract to the City.

FISCAL YEAR 2013-2014 HIGHLIGHTS AND ACCOMPLISHMENTS

- Received the Government Finance Officers' Association Certificate of Achievement in Financial Reporting Award (Fiscal Year 12-13).
- Expanded implementation of the BS&A accounting software to include automated Purchase Order entry.
- Continued to update the Finance Department's Policies and Procedures Manual.
- Assisted the Police Department with quarterly grant reporting and closeout.
- Completed documentation of all City-owned land.
- Updated the City's PCI compliance for credit card processing.
- Received a rebate of \$29,176 on p-card purchases.
- Completed the multi-year project to convert old accounts payable paper records to electronic files.
- Received approval from Department of Revenue for FY13 TRIM compliance.
- Coordinated the annual Goals and Objectives Workshop for City Commission.
- Issued the Proposed Annual City Budget for Fiscal Year 13-14 on June 19, 2014.
- Updated the five-year budget projections for City's Comprehensive Plan.
- Coordinated quarterly Budget Workshops.
- Coordinated Budget Review Committee meetings.
- Assisted with construction, opening, and operation of the new parking lot on NE 8th Terrace, adding 42 additional parking spaces to the north end of Wilton Drive.
- Coordinated installation of additional parking signage throughout the Arts & Entertainment district.
- Daily oversight of parking issues with the City's parking contractor.
- Provided significant training to the City's first full-time Purchasing Coordinator.
- Developed and implemented new procurement forms and procedures to ensure conformance to City's procurement policies
- Expanded implementation of the new Purchasing Card program.
- Evaluated and issued 485 purchase orders.
- Successfully negotiated the citywide telephone service contract with AT&T.
- Saved the City an estimated \$16,801 in contractual agreements.
- Assisted all City departments with development and execution of Requests for Proposals (RFP), Invitations to Bid (ITB) and other competitive purchasing procedures.
- Improved the procedures for processing turn-offs of delinquent accounts, resulting in increased efficiency and fewer turn-offs.
- Began the process to re-sequence the order in which utility accounts are read as a first step toward realigning the City's three billing cycles.
- Switched to new handheld meter-reading devices that accommodate the City's new encoded water meters.
- Finance staff completed FEMA training required to maintain eligibility for City reimbursements.
- Sent renewal letters and maintained database of 'special needs' residents for emergency contact information.
- Updated the Special Needs Database Registration Form and posted online at City's website.
- The Assistant Finance Director was awarded the Certified Government Finance Officer certification.

- The Finance Director maintained certification as a Certified Government Finance Officer.

FISCAL YEAR 2014-2015 OBJECTIVES

- Manage the City's idle funds relying on the principles of Safety, Liquidity, and Yield.
- Update City's Investment Policy
- Review City investments and make improvements where possible.
- Convert all fixed assets records to electronic format
- Increase the use of p-cards to pay for regular payables to maximize rebates
- Produce/Distribute quarterly financial budget-actual reports within 30 days of quarter-end.
- Produce a Comprehensive Annual Financial Report (CAFR) that earns the Government Officers Association's Certificate of Achievement for Excellence in Financial Reporting by March 31 of each year.
- Monitor the State's Uniform Chart of Accounts mandate and develop an implementation plan.
- Complete the work on the department's comprehensive Policy and Procedures Manual.
- Continue to provide training and educational opportunities to all employees.
- Review department activities and processes for the purpose of increasing departmental efficiency and improving customer service to other City Departments.
- Produce the annual proposed budget in mid-June each year.
- Enhance the Five-Year Capital Improvement Plan
- Produce a budget document that earns the Government Finance Officers Association's Distinguished Budget Presentation Award.
- Automate the Purchase Requisition/Purchase Order process.
- Construct one additional Parking lot to serve the north end of Wilton Drive.
- Add on-street motorcycle and scooter parking where safe and feasible.
- Increase collection rate of parking citations by contracting with a reputable collection agency.

HUMAN RESOURCES DEPARTMENT

The Human Resources Department (HR) is dedicated to serving the needs of City employees in the most efficient and fair manner, to attract and retain the most qualified employees for the City, to be a leader and change agent, and to be a strategic planning partner with the City. The Department will help the City adopt modern Human Resources strategy by emphasizing quality training, attention to the changes in the workforce, behavioral needs, alternative work schedules, cafeteria plans to individualize the employees' financial needs, emergency planning, and continued involvement in Human Resources professional associations. The Human Resources Department will stay current in the vast multitude of federal and state mandated legal requirements and regulations.

The Human Resources Department is responsible for:

Personnel Functions HR is responsible for the traditional personnel roles of recruitment, assessment and examination, selection, placement, orientation and exit interviews. HR is responsible for maintenance of the Personnel Rules and Safety Regulations. HR must remain current in Public Records Law and maintain all personnel and related records. HR is responsible

for the administration and maintenance of the Classification and Compensation Plan.

Payroll/Pension HR is responsible for all payroll records, input of payroll into the ADP payroll system, monitoring of FLSA rules and regulations, and accuracy in employee payroll deductions. HR maintains the payroll related pension records and performs most of the administration of the pension plan, such as estimate of benefits, employee contributions and credited service, and final retirement benefits.

Labor Relations HR is responsible for negotiations with the union, administration of the Collective Bargaining Agreement, the City representative to the General Employee Quality of Work Life Committee, oversight of the EEOC Plan, acts as Critical Incident Coordinator, acts as liaison to Labor Relations Board and Civil Service Board. HR is an active participant in all employee discipline and grievances; EEOC and civil employee lawsuits; and investigates harassment complaints.

Benefits HR is responsible for procuring and administration of Group Medical and Life Insurance, Dental Insurance, Long Term Disability Insurance, State-mandated insurance coverage for law enforcement officers, administration of COBRA, and implementation of Health Insurance Portability and Accountability Act Rules. HR acts as Privacy Officers under the HIPAA Rules and Medical Review Officers for exposure incidents. HR correlates the annual enrollment for all insurances as well as the 125 Cafeteria Plan and voluntary insurance policies. HR administers the Employee Assistance Plan and is responsible for referrals to the EAP. HR is responsible for administration of the two 457 Deferred Compensation Plans and the Executive 401(a) Plan. HR is responsible for accuracy of benefit accruals, adherence to leave rules, as well as the end- of- year reallocation of unused hours and reestablishment of leave banks for the new calendar year.

Training and Development HR is responsible for in-service training of all employees for Harassment, Diversity, Sensitivity, etc. HR maintains records of all required training of employees and HR must approve tuition reimbursement requests.

Risk Management HR is responsible for all Risk Management functions such as maintaining the City's property, flood, liability, and worker's compensation insurance coverage. HR will review annually for competitive pricing and adequate insurance coverage. HR is responsible for all records relating to vehicle accidents, liability and injury claims against the City and all other Risk Management functions. The HR/Risk Director is now responsible for appraisals of City owned property together with the assistance of the Florida League of Cities. HR administers the Safety and Security Committee and all required safety awareness training.

FISCAL YEAR 2013-2014 HIGHLIGHTS AND ACCOMPLISHMENTS

- Filled 18 full time vacancies and 18 part time and seasonal vacancies throughout the City. Additionally, the department accelerated the recruitment of 8 sworn personnel and 2 non-sworn personnel to bring the Police Department to fully-staffed status for the first time in 10 years.
- Completed the City's classification and compensation system through an outside consultant.

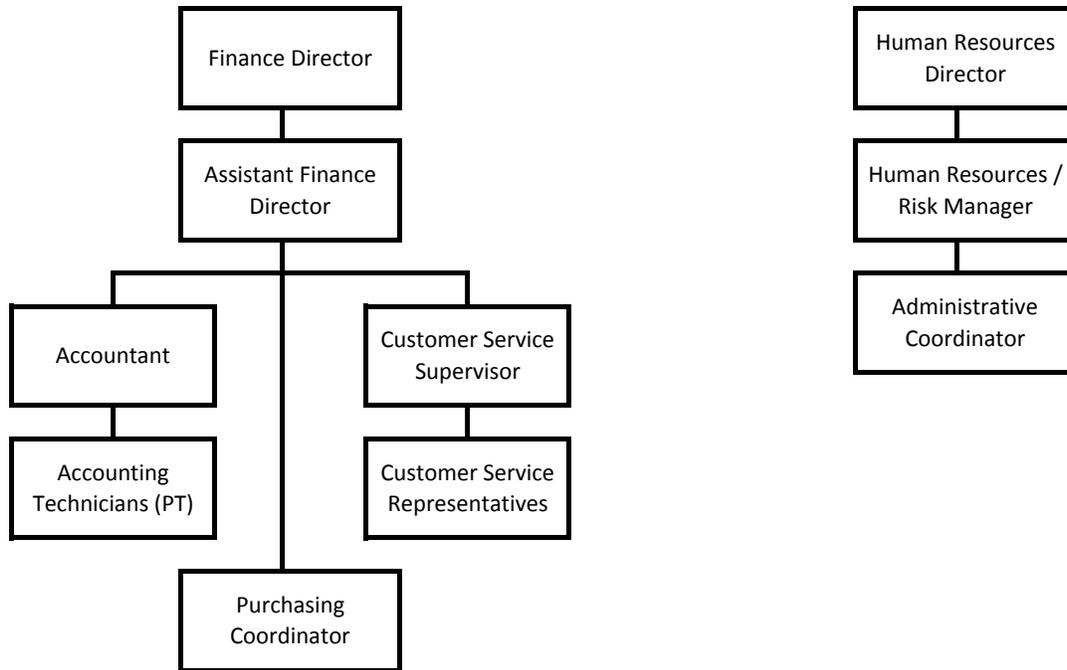
- In partnership with the Florida League of Cities, Risk Management conducted a detailed accounting of structural inventory at all City sites and properties.
- Successfully negotiated with the City's current payroll vendor to provide a no-cost transition from the current software-based system to a Cloud-based system that will enable the rollout of a paperless payroll process, including Internet-based timesheet submission and leave management reporting.
- Successfully transitioned all employees to the City's High Deductible Health Plan (HDHP).
- Facilitated onsite complementary health screenings.
- Worked with the Florida League of Cities Hometown Health Coordinator to help employees lead healthier lifestyles by participating in health challenges and fitness assessments. A 13-week Weight Watchers At Work program has been started with the Florida League of Cities and the City contributing a portion of the participant fees.
- The Department coordinated the provision of annual flu shots for employees.
- Human Resources addressed and testified in insurance, unemployment, and worker's compensation claims.
- The Human Resources and Risk Management Director continues to serve on the Board of Directors of PRIMA.
- The Human Resources Director was installed as Past President of the Florida Public Employer's Labor Relations Association (FPELRA) in January 2014.
- Successfully procured and installed a new identification card processor that replaced the obsolete machine that had been used for the past ten years. More cost-efficient and timely card processing and enhanced security has resulted from this replacement.

FISCAL YEAR 2014-2015 OBJECTIVES

- Continue to provide efficient and expedient employee recruitment services.
- Upgrade outdated hardware and software within two years.
- Acquire new employee identification card system.
- Fully automate payroll process, including employee scheduling, and leave maintenance.
- Continue to obtain certifications in the professional components of Human Capital Management and Risk Management while maintaining valuable certifications previously achieved.

FINANCE & HR

ORGANIZATIONAL CHART



DEPARTMENT AL POSITION AND BUDGET SUMMARY
FINANCIAL & HUMAN RESOURCES

Type of Budgeted Expenditure	FY12-13 Actual Expenditures	FY13-14 Amended Budget	FY14-15 Adopted Budget
Personnel Wages	\$ 471,224	\$ 547,617	\$ 581,806
Personnel Benefits	232,054	303,480	315,139
Operating Expenditures	182,826	187,254	200,407
Capital	25,697	32,591	3,200
Debt Service	-	-	-
Depreciation	-	-	-
TOTAL DEPARTMENT COST	\$ 911,801	\$ 1,070,942	\$ 1,100,552

PERSONNEL POSITIONS	Fiscal Year 13-14		Fiscal Year 14-15	
	Number of Positions	Full Time Equivalent	Number of Positions	Full Time Equivalent
Finance Department:				
Finance Director	0.80	0.80	0.80	0.80
Assistant Finance Director	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00
Purchasing Coordinator	1.00	1.00	1.00	1.00
Total Full Time	3.80	3.80	3.80	3.80
Part Time Accounting Technician	1.50	1.130	1.50	1.130
Total Part Time	1.50	1.130	1.50	1.130
Total Finance Department	5.30	4.930	5.30	4.930
Human Resources Department:				
Human Resources Director	1.00	1.00	1.00	1.00
Human Resources / Risk Manager	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00
Total Full Time	3.00	3.00	3.00	3.00
TOTALS	8.30	7.930	8.30	7.93

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

		FY2012-13	FY2013-14	FY2013-14	FY2014-15	FY2014-15	
		ACTUAL	ORIGINAL	AMENDED	PROPOSED	ADOPTED	
GL NUMBER	DESCRIPTION		BUDGET	BUDGET	BUDGET	BUDGET	
1	Dept 5114-FINANCE						1
2							2
3	PERSONNEL WAGES						3
4	001-5114-5121.000 Salaries - Regular	209,368	266,525	266,525	309,164	293,016	4
5	001-5114-5131.000 Salaries/Part-Time	18,158	23,674	23,674	24,384	23,687	5
6	001-5114-5141.000 Overtime	269	250	250	500	500	6
7	001-5114-5151.000 Cellular Phone Stipend	890	1,296	1,296	1,440	1,382	7
8	PERSONNEL WAGES	228,685	291,745	291,745	335,488	318,585	8
9							9
10	PERSONNEL BENEFITS						10
11	001-5114-5211.000 FICA	16,616	20,507	20,507	25,703	24,356	11
12	001-5114-5221.000 Pension - WM	44,195	50,205	50,205	51,840	53,058	12
13	001-5114-5222.000 Pension - FRS	17,913	36,330	36,330	52,481	48,141	13
14	001-5114-5231.000 Life & Health Insurance	41,821	57,382	57,382	53,390	49,872	14
15	PERSONNEL BENEFITS	120,545	164,424	164,424	183,414	175,427	15
16							16
17	OPERATING EXPENDITURES						17
18	001-5114-5311.000 Professional Services	27,347	20,082	20,082	44,082	29,990	18
19	001-5114-5321.000 Audit & Accounting	15,500	15,200	15,200	14,800	12,300	19
20	001-5114-5341.000 Contractual Services	0	0	0	2,500	0	20
21	001-5114-5401.000 Meetings & Conferences	1,821	4,410	4,410	3,960	3,960	21
22	001-5114-5411.000 Telephone	1,008	975	975	975	975	22
23	001-5114-5412.000 Postage	4,214	4,000	4,000	4,200	4,200	23
24	001-5114-5461.000 Computer Maintenance	13,490	4,600	4,600	2,100	1,600	24
25	001-5114-5471.000 Printing & Binding	545	1,310	1,310	1,373	873	25
26	001-5114-5491.000 City Hall Indirect Charges	15,223	18,012	18,012	14,920	14,920	26
27	001-5114-5511.000 Office Supplies	2,018	1,500	1,500	1,575	1,575	27
28	001-5114-5521.000 Operating Supplies	376	1,000	1,000	1,050	1,050	28
29	001-5114-5541.000 Subs, Memberships, Dues	1,075	670	670	730	730	29
30	001-5114-5542.000 Training/Education	231	9,300	5,300	19,800	19,800	30
31	001-5114-5543.000 Books & Manuals	105	450	450	450	450	31
32	OPERATING EXPENDITURES	82,953	81,509	77,509	112,515	92,423	32
33							33
34	CAPITAL						34
35	001-5114-5641.000 Capital Outlay	25,697	21,191	25,191	26,691	2,000	35
36	CAPITAL	25,697	21,191	25,191	26,691	2,000	36
37							37
38	Totals for dept 5114-FINANCE	457,880	558,869	558,869	658,108	588,435	38

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET
1	Dept 5115-HUMAN RESOURCES					
2						
3	PERSONNEL WAGES					
4	001-5115-5121.000 Salaries - Regular	240,640	253,932	253,932	262,144	261,281
5	001-5115-5141.000 Overtime	699	500	500	500	500
6	001-5115-5151.000 Cellular Phone Stipend	1,200	1,440	1,440	1,440	1,440
7	PERSONNEL WAGES	242,539	255,872	255,872	264,084	263,221
8						
9	PERSONNEL BENEFITS					
10	001-5115-5211.000 FICA	18,298	19,574	19,574	20,202	20,136
11	001-5115-5221.000 Pension - WM	48,844	43,931	43,931	40,682	41,650
12	001-5115-5222.000 Pension - FRS	17,955	38,235	38,235	41,717	41,586
13	001-5115-5231.000 Life & Health Insurance	26,412	37,316	37,316	36,340	36,340
14	PERSONNEL BENEFITS	111,509	139,056	139,056	138,941	139,712
15						
16	OPERATING EXPENDITURES					
17	001-5115-5311.000 Professional Services	54,765	58,255	58,255	64,074	57,274
18	001-5115-5341.000 Contractual Services	0	339	339	339	339
19	001-5115-5401.000 Meetings & Conferences	1,439	3,000	3,000	4,500	4,500
20	001-5115-5411.000 Telephone	878	860	860	860	860
21	001-5115-5412.000 Postage	1,754	1,500	1,500	1,500	1,500
22	001-5115-5441.000 Equipment Rental	3,808	3,900	3,900	3,900	3,900
23	001-5115-5461.000 Computer Maintenance	3,854	3,000	3,000	2,000	2,000
24	001-5115-5463.000 Vehicle Maint-Repair	1,546	1,000	1,000	1,000	1,000
25	001-5115-5464.000 Vehicle Operation-Fuel	978	1,200	1,200	1,200	1,200
26	001-5115-5471.000 Printing & Binding	883	750	750	750	650
27	001-5115-5482.000 Advertising	778	2,500	2,500	2,500	2,100
28	001-5115-5491.000 City Hall Indirect Charges	14,183	16,781	16,781	16,781	13,901
29	001-5115-5511.000 Office Supplies	631	2,000	2,000	2,000	2,000
30	001-5115-5521.000 Operating Supplies	1,084	1,750	1,750	1,750	1,750
31	001-5115-5541.000 Subs, Memberships, Dues	1,139	1,610	1,610	1,610	1,610
32	001-5115-5542.000 Training/Education	12,073	11,000	11,000	13,000	13,000
33	001-5115-5543.000 Books & Manuals	80	300	300	500	400
34	OPERATING EXPENDITURES	99,873	109,745	109,745	118,264	107,984
35						
36	CAPITAL					
37	001-5115-5641.000 Capital Outlay	0	7,400	7,400	1,200	1,200
38	CAPITAL	0	7,400	7,400	1,200	1,200
39						
40	Totals for dept 5115-HUMAN RESOURCES	453,921	512,073	512,073	522,489	512,117

CITY ATTORNEY

The City Attorney is responsible to the City Commission for the proper administration of all City legal matters. A major portion of the City Attorney's effort is directed in providing on-going legal counsel to the City Commission, City Manager and staff. The City Attorney attends all City Commission meetings and various Advisory Board meetings on an as needed basis. The City Attorney also provides routine guidance to administration in the proper handling of municipal operations. Additionally, the City Attorney represents the City in litigation when such need arises.

A major program objective, developed on a cooperative basis with administration, is to practice "preventative law". It is our goal to eliminate as much as possible situations that have the potential to develop into legal action.

DEPARTMENTAL BUDGET SUMMARY
CITY ATTORNEY

Type of Budgeted Expenditure	FY12-13 Actual Expenditures	FY13-14 Amended Budget	FY14-15 Recommended Budget
Personnel Wages	\$ -	\$ -	\$ -
Personnel Benefits	-	-	-
Operating Expenditures	208,613	243,881	243,880
Capital	-	-	-
Debt Service	-	-	-
Depreciation	-	-	-
TOTAL DEPARTMENT COST	\$ 208,613	\$ 243,881	\$ 243,880

CITY OF WILTON MANORS
 BUDGET EXPENDITURE DETAIL
 FISCAL YEAR 2014-2015 BUDGET

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET
1	Dept 5116-CITY ATTORNEY					
2	OPERATING EXPENDITURES					
3	001-5116-5312.000 Legal Services	208,613	243,881	243,881	243,880	243,880
3	001-5116-5490.003 LEGAL SETTLEMENTS	0	0	0	0	0
4	OPERATING EXPENDITURES	208,613	243,881	243,881	243,880	243,880
5						
6	Totals for dept 5116-CITY ATTORNEY	208,613	243,881	243,881	243,880	243,880

NON-DEPARTMENTAL

The Non-Departmental Budget includes the costs associated with items that are for services and/or equipment utilized by all City Departments but not directly related to a specific department. These items include technology infrastructure, insurance, copying, printing, disaster preparedness, utilities, buildings, grounds and waterway maintenance. Where applicable, these costs are pro-rated out to the various departments on the basis of their proportionate usage.

DEPARTMENTAL BUDGET SUMMARY
NON-DEPARTMENTAL

Type of Budgeted Expenditure	FY12-13 Actual Expenditures	FY13-14 Amended Budget	FY14-15 Recommended Budget
Personnel Wages	\$ 122,522	\$ 148,055	\$ 140,150
Personnel Benefits	82,155	89,600	77,396
Operating Expenditures	(170,236)	(169,452)	(329,615)
Capital	38,547	157,960	211,000
Debt Service	564,399	556,746	553,625
Depreciation	-	-	-
TOTAL DEPARTMENT COST	\$ 637,387	\$ 782,909	\$ 652,556

PERSONNEL POSITIONS	Fiscal Year 13-14		Fiscal Year 14-15	
	Number of Positions	Full Time Equivalents	Number of Positions	Full Time Equivalents
Courier	1	1.00	1	1.00
Information Technology Manager	1	1.00	1	1.00
Total Part Time	2.00	2.000	2.00	2.000
Part Time Computer Technician	1.00	0.700	1.00	0.700
Total Part Time	1.00	0.700	1.00	0.700
NON-DEPARTMENTAL TOTALS	3	2.70	3	2.70

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

		FY2012-13	FY2013-14	FY2013-14	FY2014-15	FY2014-15	
		ACTUAL	ORIGINAL	AMENDED	PROPOSED	ADOPTED	
GL NUMBER	DESCRIPTION		BUDGET	BUDGET	BUDGET	BUDGET	
1	Dept 5117-NON DEPT PERSONNEL						1
2	PERSONNEL WAGES						2
3	001-5117-5121.000 Salaries - Regular	121,276	147,335	147,335	140,306	138,830	3
4	001-5117-5141.000 Overtime	646	0	0	600	600	4
5	001-5117-5151.000 Cellular Phone Stipend	600	720	720	720	720	5
5	PERSONNEL WAGES	122,522	148,055	148,055	141,626	140,150	5
6							6
7	PERSONNEL BENEFITS						7
8	001-5117-5211.000 FICA	8,665	11,326	11,326	10,834	10,722	8
9	001-5117-5221.000 Pension - WM	23,615	25,489	25,489	21,774	22,313	9
9	001-5117-5222.000 Pension - FRS	4,413	7,537	7,537	7,660	7,572	9
10	001-5117-5231.000 Life & Health Insurance	29,401	30,123	30,123	31,589	31,589	10
11	PERSONNEL BENEFITS	66,094	74,475	74,475	71,857	72,196	11
12							12
13	Totals for dept 5117-NON DEPT PERSONNEL	188,616	222,530	222,530	213,483	212,346	13
13							13
14	Dept 5118-NON DEPT OPERATIONS						14
15	OPERATING EXPENDITURES						15
16	001-5118-5821.000 Women In Distress	1,000	1,000	1,000	1,500	1,500	16
17	001-5118-5822.000 Aging & Disab Res Centr	1,000	8,220	8,220	8,081	8,081	17
17	001-5118-5824.000 Family Central	1,000	1,200	1,200	1,440	1,440	17
18	001-5118-5824.010 OTHER CHARITABLE ORGANIZATIONS	0	0	0	2,800	2,800	18
19	001-5118-5825.000 Miscellaneous Expense	74	0	0	0	0	19
20	001-5118-5826.000 Comm Affairs Advisory Bd	10,000	10,500	10,500	17,500	13,500	20
21	001-5118-5828.000 Historical Society Board	0	6,000	11,000	10,000	10,000	21
21	001-5118-5951.000 Contingencies	3,024	21,171	21,171	0	11,909	21
22	001-5118-5991.000 Contingency - Fund Balance	0	0	0	0	0	22
23	OPERATING EXPENDITURES	16,098	48,091	53,091	41,321	49,230	23
24							24
25	CAPITAL						25
25	001-5118-5641.000 Capital Outlay	33,101	155,634	157,960	293,634	211,000	25
26	CAPITAL	33,101	155,634	157,960	293,634	211,000	26
27							27
28	DEBT SERVICE						28
29	001-5118-5711.000 Principal Payments	354,793	362,282	362,282	374,306	374,306	29
29	001-5118-5721.000 Interest Payments	209,606	194,464	194,464	179,319	179,319	29
30	DEBT SERVICE	564,399	556,746	556,746	553,625	553,625	30
31							31
32	TRANSFERS OUT						32
33	001-5118-5911.000 Operating Transfers Out	209,722	0	0	0	0	33
33	TRANSFERS OUT	209,722	0	0	0	0	33
34							34
35	PERSONNEL BENEFITS						35
36	001-5118-5231.000 Life & Health Insurance	109	125	125	200	200	36
37	001-5118-5251.000 Unemployment Compensatn	15,952	15,000	15,000	5,000	5,000	37
37	PERSONNEL BENEFITS	16,061	15,125	15,125	5,200	5,200	37
38							38
39	Totals for dept 5118-NON DEPT OPERATIONS	839,381	775,596	782,922	893,780	819,055	39

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
1	Dept 5119-CITY HALL OPERATIONS						1
1	OPERATING EXPENDITURES						1
2	001-5119-5311.000 Professional Services	3,873	25,000	25,000	0	0	2
3	001-5119-5313.000 Fire Services	95,978	99,612	99,612	100,000	100,000	3
4	001-5119-5341.000 Contractual Services	58,631	67,500	65,500	77,950	77,950	4
5	001-5119-5401.000 Meetings, Conferences, Schools	1,446	2,500	2,500	2,500	2,435	5
5	001-5119-5411.000 Telephone	8,131	7,600	7,600	7,600	7,600	5
6	001-5119-5431.000 Utilities	68,505	66,940	66,940	66,940	66,940	6
7	001-5119-5451.000 Insurance	364,111	472,207	472,207	375,000	339,972	7
8	001-5119-5453.000 Parking Expenditures	0	0	0	0	0	8
9	001-5119-5461.000 Computer Maintenance	48,201	34,833	34,833	34,833	25,168	9
9	001-5119-5462.000 Equipment Maint-Repair	578	2,400	2,400	3,000	2,922	9
10	001-5119-5463.000 Vehicle Maint-Repair	667	800	800	1,800	1,753	10
11	001-5119-5464.000 Vehicle Operation-Fuel	2,998	3,200	3,200	3,200	3,200	11
12	001-5119-5465.000 Copy Machine	13,086	16,000	16,000	13,000	13,347	12
13	001-5119-5466.000 Building Maintenance	77,388	77,081	79,068	76,331	74,367	13
13	001-5119-5467.000 Grounds Maintenance	7,763	7,975	7,975	7,975	7,770	13
14	001-5119-5468.000 Waterway Maintenance	1,162	2,398	2,398	2,398	2,336	14
15	001-5119-5471.000 Printing & Binding	0	500	500	0	0	15
16	001-5119-5491.000 Employee Appreciation	0	0	0	0	0	16
17	001-5119-5521.000 Operating Supplies	3,234	2,500	2,500	2,200	2,143	17
17	001-5119-5522.000 Emergency Management	2,873	6,278	6,278	6,278	6,110	17
18	001-5119-5541.000 Subs, Memberships, Dues	254	200	200	200	200	18
19	001-5119-5542.000 Training/Education	310	800	800	5,950	5,796	19
20	001-5119-5901.000 Allocation to Department	(945,523)	(1,118,854)	(1,118,854)	(1,118,854)	(1,118,854)	20
21	OPERATING EXPENDITURES	(186,334)	(222,530)	(222,543)	(331,699)	(378,845)	21
21							21
22	CAPITAL						22
23	001-5119-5641.000 Capital Outlay	5,446	0	0	11,000	0	23
24	CAPITAL	5,446	0	0	11,000	0	24
25							25
25	Totals for dept 5119-CITY HALL OPERATIONS	(180,888)	(222,530)	(222,543)	(320,699)	(378,845)	25

POLICE DEPARTMENT

The Wilton Manors Police Department

Is Dedicated to

Policing with a Passion for our Profession

And

Compassion for Those We Serve

The mission, function and objectives of the Police Department are conducted by three Bureaus (see attached Departmental Organization Chart). These Bureaus perform in unison and, with other City Departments, work to enhance our community's quality of life.

Office of the Police Chief

The Office of the Police Chief provides the vision, leadership and direction for the Police Department. All of our Police Officers and all of our support staff must create a direct and personal relationship with our citizens in order to achieve our goal and earn the respect and trust of our community. Policing truly is a **Partnership** between the Police and the members of the community. Only in this way can law enforcement succeed in its mission to serve and protect our community.

Administration Bureau

The Administrative Bureau is responsible for the coordination of all police support services provided by the Department. This is accomplished by the management of sub-divisions within the Bureau which include Records Management, Front Desk services, Grant Management, Accreditation, Budget Review / Control and Evidence / Inventory Control. Cost effective planning is critical in maintaining a balanced budget while meeting the needs of the Department.

Investigations Bureau

The Investigations Bureau is responsible for all criminal investigations in "property crime" such as larceny, burglary and computer crimes. In addition, this Bureau is tasked with investigations of all "persons crime" such as assault, battery, all sex crimes and other crimes of violence. Long term narcotics investigations (through Task Force assignment) are also a critical part of this Bureau as such activity can be directly related to crimes of violence. Code Compliance is also within this Bureau as it relates to maintaining uniform enforcement of the City Codes.

Operations Bureau

The Operations Bureau oversees all Road Patrol functions in an effort to answer all police calls for service in a timely manner. This Bureau works to maintain quality of life issues alongside not just “state of the art” law enforcement techniques but also with a “state of mind” approach to our ever changing and ever challenging function. WMPD works with the community to create a safer and more secure environment in which to live, work and play. It includes Road Patrol, Crime Prevention, Marine Patrol, Canine Drug Detection, Bicycle Patrol, Training (such as continuing education and all FTO functions), Community Policing Officer and our School Resource Officer (who works with our school children teaching D.A.R.E., GREAT and computer safety).

FUNDING SOURCES

Most Police Department activities are funded through the City’s General Fund. The Department receives supplemental support from three additional funds:

Federal Equitable Sharing Forfeiture Fund

Through this program, the Department of Justice distributes an equitable share of forfeited property and proceeds to participating state and local law enforcement agencies that directly participate in an investigation or prosecution that result in a federal forfeiture. The funds are for use by the law enforcement agency to enhance law enforcement operations not otherwise available through general funding sources.

State Law Enforcement Forfeiture Trust Fund

Florida State Statute 932.7055 was established to allow law enforcement agencies to seize and forfeit any contraband assets that have been used in the commissions of felonies. This includes vehicles, vessels, aircraft, real property, cash or any other item of value. After a final legal settlement or judgment is obtained, the cash or proceeds from the sale of the seized items go into the Law Enforcement Forfeiture Trust Fund account for use by the law enforcement agency. Like the federal forfeiture funds, these state-authorized forfeiture funds are designed to enhance law enforcement operations not otherwise available through general funding sources.

Police Training & Education Fund

Florida State Statute 938.15 provides funding for criminal justice education degree programs and training courses, including basic recruit training, for their respective officers and employing agency support personnel, provided such education degree programs and training courses are approved by the employing agency administrator. The source of this funding comes from a surcharge on traffic citations.

FISCAL YEAR 2013-2014 HIGHLIGHTS AND ACCOMPLISHMENTS

Police Department:

- WMPD is fully staffed for the first time in over a decade.
- Promoted two patrol officers to the position of Sergeant; one Detective Sergeant and one Road Patrol Sergeant.
- Partnered with the Florida Initiative for Suicide Prevention (F.I.S.P.), Sun Serve and the Henderson Clinic to sponsor a series of theater workshops centered on the “You Are Not Alone” theme.
- Awarded Re-Accreditation.
- Hosted two student interns from Germany’s Sachsen-Anhalt Police Academy for four (4) weeks.
- Provided Diversity Training.
- Held Second Civilian Police Academy. This eight (8) week program taught sixteen (16) members of the Wilton Manors community the “ins and outs” of the law enforcement profession.
- Assign a patrol officer to a countywide Task Force created for the sole purpose of combating residential burglaries.
- Increase arrests by 18% (698 vs. 571).
- Acquired Zero Electric Police Motorcycle.
- Conducted a D.U.I. Wolf Pack Operation in an effort to combat impaired or aggressive driving.

Code Compliance Unit:

- Handled 3,769 activities (cases, requests for service or assistance) for the first six months of the fiscal year, an increase of 1,700 activities or 82% when compared to the same period last year of 2,069.
- Decrease number of cases presented to the Special Magistrate by 34 which implies increase number of voluntary compliance.
- Satisfied liens of approximately \$75,000.
- Completed renovation to accommodate our code team into a new workspace which affords them a professional environment to complete their tasks and meet with members of our community.
- Citizen Serve has been modified and updated so that both Building Officials and Code Inspectors can share data which increases our efficiency.
- Handled over 160 cases of complaints about snipe signs and achieved voluntary compliance in majority of those cases.

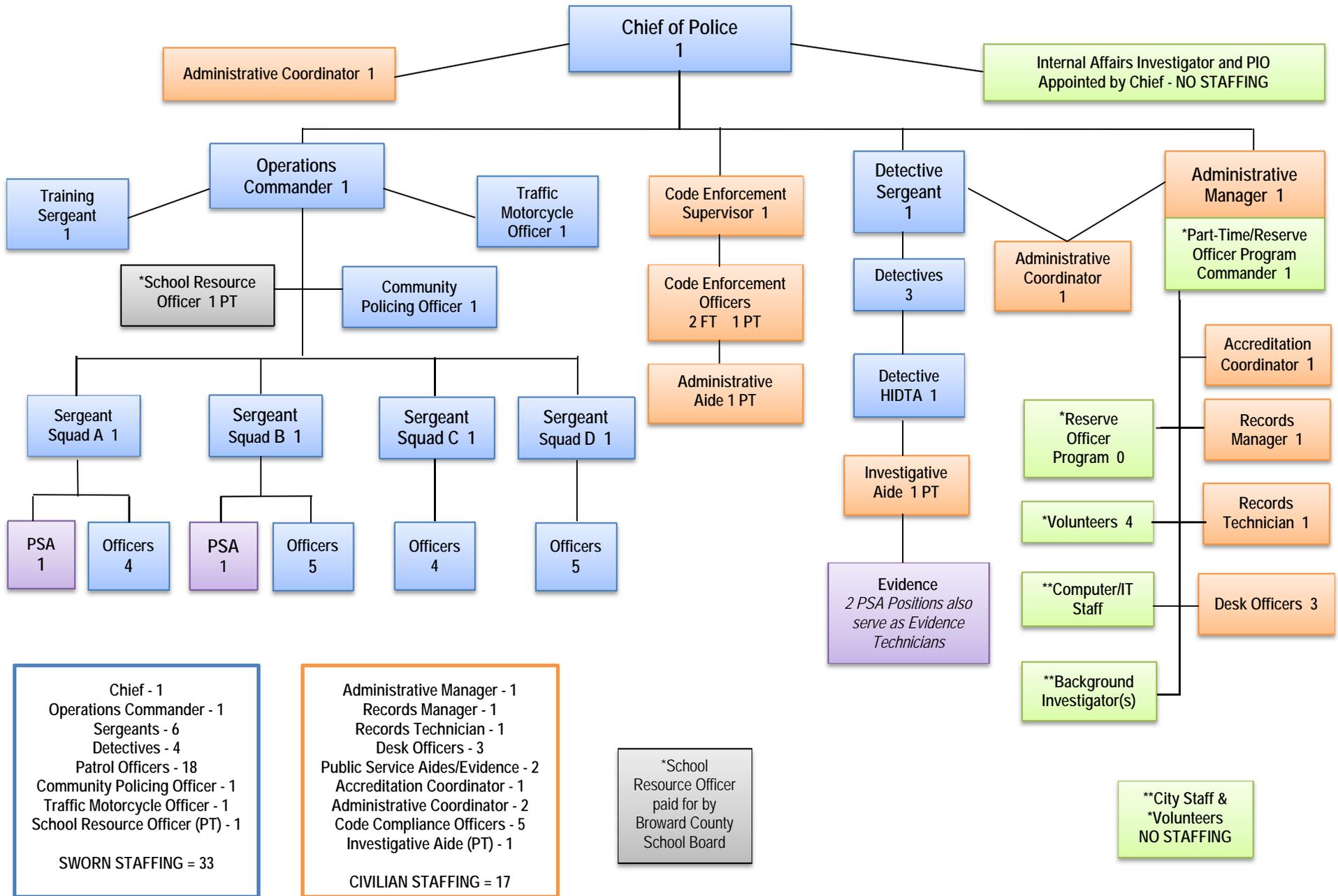
In other areas:

- The EMLEG Grant was successfully renewed for FY 2014- 2015 which provide funding for patrolling our many miles of canals.

FISCAL YEAR 2014-2015 OBJECTIVES

- Training and retaining the department's new, young police force.
- Continue to review the effectiveness of the 2011-2012 re-organization.
- Continue to maintain department's K-9 training and evaluate the concept of adding a second narcotics K-9.
- Reduce sick time and overtime hours.
- Work to establish annual Citizens Police Academy.
- Improve the department's electronic communications with the community regarding crime trends and other police related topics.
- Using Law Enforcement Training Fund (LETF) monies, outfit each sworn officer with a 9mm Glock firearm.
- Evaluate effectiveness of the newly created Motor Officer position and consider proposal to train a second police officer for this position to utilize the motorcycle 7 days a week.
- Find alternatives for our homeless population.
- Continue to attend Neighborhood Association meetings to ensure open channel of communication between the Police Department and the community we serve.
- Continue to be responsive to crime trends in a timely manner through the development and use of focused and timely Operational Plans.
- Implement an in car CAD system for each patrol car and develop a "Code Out" procedure for our patrol officers.
- Continue our participation in High Intensity Drug Trafficking Areas (HIDTA) program to stem the tide of substance abuse within our community.
- Continue partnership with Broward Sheriff's Office for investigations of all suspicious deaths.
- Work with other Police Agencies to streamline the processing of crime scenes and evidence examination.
- Create a WMPD Reserve Unit under the command of Reserve Commander Jim Kirchoff.
- Train all personnel on the Consolidated E-911 Dispatch system.
- Expand Volunteer Program.
- Coordinate with the Community Development Services Department for one Police Department employee to receive training and certification for Crime Prevention through Environmental Design in order to enhance the Development Review Committee (DRC) process.

WILTON MANORS POLICE DEPARTMENT ORGANIZATIONAL CHART



DEPARTMENTAL POSITION AND BUDGET SUMMARY
POLICE DEPARTMENT

Type of Budgeted Expenditure	FY12-13 Actual Expenditures	FY13-14 Amended Budget	FY14-15 Adopted Budget
Personnel Wages	\$ 2,859,357	\$ 2,922,424	\$ 3,155,793
Personnel Benefits	2,011,955	2,230,837	2,379,191
Operating Expenditures	796,327	596,527	637,397
Capital	269,749	297,851	341,865
TOTAL DEPARTMENT COST	\$ 5,937,388	\$ 6,047,639	\$ 6,514,246

PERSONNEL POSITIONS	Fiscal Year 13-14		Fiscal Year 14-15	
	Number of Positions	Full Time Equivalents	Number of Positions	Full Time Equivalents
Chief of Police	1	1.00	1	1.00
Division Commander	1	1.00	1	1.00
Sergeant	6	6.00	6	6.00
Detective	4	4.00	4	4.00
Police Officer	18	18.00	18	18.00
Community Policing Officer	1	1.00	1	1.00
Motorcycle Officer	1	1.00	1	1.00
Total Sworn Full Time	32	32.00	32	32.00
Part Time School Resource Officer	1	0.68	1.00	0.68
Total Sworn Part Time	1	0.68	1.00	0.68
Administrative Manager	1	1.00	1	1.00
Accreditation Coordinator	1	1.00	1	1.00
Public Safety Aide	2	2.00	2	2.00
Police Aide / Desk Officer	3	3.00	3	3.00
Records Manager / Criminal Analyst	1	1.00	1	1.00
Records Technician	1	1.00	1	1.00
Administrative Coordinator	2	2.00	2	2.00
Code Compliance Supervisor	0	0.00	1	1.00
Code Compliance Officer	2	2.00	2	2.00
Total Non-Sworn Full Time	13	13.00	14	14.00
Part Time Investigative Aide	0	0.00	1	0.70
Part Time Code Compliance Officer	2	1.40	1	0.70
Part Time Code Administrative Aide	0	0.00	1.00	0.70
Total Non-Sworn Part Time	2	1.40	3.00	2.10
POLICE DEPARTMENT TOTALS	48	47.08	50	48.78

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
Fund 001 - GENERAL FUND							
1	Dept 5221-POLICE SWORN						1
2	PERSONNEL WAGES						2
3	001-5221-5121.000 Salaries - Regular	1,986,962	2,003,486	2,003,486	2,200,802	2,109,854	3
4	001-5221-5141.000 Overtime	187,498	138,793	138,793	201,344	201,344	4
5	001-5221-5142.000 O/T Traffic Enforcement	418	4,391	4,391	12,672	12,672	5
6	001-5221-5151.000 Cellular Phone Stipend	6,155	12,960	12,960	12,600	12,600	6
7	001-5221-5153.000 Assignment Pay	17,916	47,461	47,461	44,229	44,229	7
8	001-5221-5156.000 Academic Incentive Pay	15,580	27,000	27,000	19,680	19,680	8
9	001-5221-5157.000 TAX EQUITY STIPENDS	0	1,500	1,500	750	750	9
10	001-5221-5232.000 Insurance Opt-Out	6,800	6,000	6,000	6,000	6,000	10
11	PERSONNEL WAGES	2,221,329	2,241,591	2,241,591	2,498,077	2,407,129	11
12							12
13	PERSONNEL BENEFITS						13
14	001-5221-5211.000 FICA	160,822	171,482	171,482	191,195	184,145	14
15	001-5221-5221.000 Pension - WM	846,413	888,534	888,534	927,834	927,834	15
16	001-5221-5222.000 Pension - FRS	344,103	373,229	373,229	453,792	434,925	16
17	001-5221-5231.000 Life & Health Insurance	332,210	455,119	455,119	480,664	429,365	17
18	PERSONNEL BENEFITS	1,683,548	1,888,364	1,888,364	2,053,485	1,976,269	18
19							19
20	Totals for dept 5221-POLICE SWORN	3,904,877	4,129,955	4,129,955	4,551,562	4,383,398	20
21							21
22	Dept 5222-POL NON-SWORN						22
23	PERSONNEL WAGES						23
24	001-5222-5121.000 Salaries - Regular	577,365	611,562	611,562	632,607	679,955	24
25	001-5222-5131.000 Salaries/Part-Time	41,365	47,082	47,082	50,798	49,420	25
26	001-5222-5141.000 Overtime	11,213	14,099	14,099	11,899	11,899	26
27	001-5222-5151.000 Cellular Phone Stipend	1,190	2,640	2,640	2,640	2,640	27
28	001-5222-5153.000 Assignment Pay	4,995	2,300	2,300	2,800	2,800	28
29	001-5222-5157.000 TAX EQUITY STIPENDS	0	750	750	750	750	29
30	001-5222-5232.000 Insurance Opt Out	1,900	2,400	2,400	1,200	1,200	30
31	PERSONNEL WAGES	638,028	680,833	680,833	702,694	748,664	31
32							32
33	PERSONNEL BENEFITS						33
34	001-5222-5211.000 FICA	45,968	48,478	48,478	49,870	56,356	34
35	001-5222-5211.005 FICA - PT Non-Sworn	532	3,602	3,602	3,886	3,773	35
36	001-5222-5221.000 Pension - WM	119,254	113,939	113,939	98,173	100,696	36
37	001-5222-5222.000 Pension - FRS	30,860	46,740	46,740	52,660	59,002	37
38	001-5222-5231.000 Life & Health Insurance	131,793	129,714	129,714	173,294	183,095	38
39	PERSONNEL BENEFITS	328,407	342,473	342,473	377,883	402,922	39
40							40
41	OPERATING EXPENDITURES						41
42	001-5222-5311.000 Professional Services	21,203	30,225	30,225	30,225	25,225	42
43	001-5222-5341.000 Contractual Services	313,841	29,470	29,470	74,470	74,470	43
44	001-5222-5401.000 Meetings & Conferences	565	1,500	1,500	1,500	1,500	44
45	001-5222-5411.000 Telephone	8,096	6,682	6,682	6,682	6,682	45
46	001-5222-5412.000 Postage	6,016	5,200	5,200	3,000	3,000	46
47	001-5222-5441.000 Equipment Rental	8,550	9,720	9,720	17,400	17,400	47
48	001-5222-5461.000 Computer Maintenance	94,237	113,534	113,534	110,414	102,414	48
49	001-5222-5462.000 Equipment Maint-Repair	7,546	15,225	15,225	12,300	12,300	49
50	001-5222-5463.000 Vehicle Maint-Repair	47,604	40,150	44,898	50,150	47,150	50
51	001-5222-5464.000 Vehicle Operation-Fuel	112,031	140,000	140,000	140,000	140,000	51
52	001-5222-5465.000 Copy Machine	9,578	8,675	8,675	8,675	7,755	52
53	001-5222-5471.000 Printing & Binding	3,390	3,275	3,275	6,000	6,000	53
54	001-5222-5490.002 CODE VIOLATION EXPENSES	0	0	0	14,000	14,000	54
55	001-5222-5491.000 City Hall Indirect Charges	69,780	82,565	82,565	68,391	68,391	55
56	001-5222-5495.000 Investigative Expense	8,750	5,720	5,720	8,200	8,200	56
57	001-5222-5521.000 Operating Supplies	36,584	29,200	29,200	32,200	32,200	57
58	001-5222-5523.000 Photo Supplies	50	500	500	500	500	58
59	001-5222-5524.000 Uniforms & Clothing	34,598	39,925	42,878	30,300	30,300	59
60	001-5222-5541.000 Subs, Memberships, Dues	4,220	10,205	10,205	10,105	10,105	60
61	001-5222-5542.000 Training/Education	8,110	14,300	14,300	27,100	27,100	61
62	001-5222-5543.000 Books & Manuals	1,577	2,705	2,705	2,705	2,705	62
63	001-5222-5912.001 TRANS TO FEDERAL POLICE FORFEITURE FUI	0	0	0	0	0	63
64	OPERATING EXPENDITURES	796,326	588,776	596,477	654,317	637,397	64

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
1	CAPITAL						1
1	001-5222-5641.000 Capital Outlay	269,749	240,265	297,851	526,680	341,865	1
2	CAPITAL	269,749	240,265	297,851	526,680	341,865	2
3							3
4	TRANSFERS OUT						4
5	001-5222-5912.000 TRANS TO LAW ENF TRUST	1	0	50	0	0	5
5	TRANSFERS OUT	1	0	50	0	0	5
6							6
7	Totals for dept 5222-POL NON-SWORN	2,032,511	1,852,347	1,917,684	2,261,574	2,130,848	7
8							8
9							9
10	Fund 158 - FEDERAL POLICE EQUITABLE SHARING FORFEITURE FUND						10
11							11
12	OPERATING EXPENDITURES						12
13	158-5221-5401.000 MEETINGS AND CONFERENCES	0	0	0	750	750	13
14	158-5221-5461.000 Computer Maintenance	0	0	0	3,550	3,550	14
15	158-5221-5541.000 Subs, Memberships, Dues	0	0	0	0	0	15
16	158-5221-5542.000 TRAINING/EDUCATION	0	0	0	5,875	5,875	16
17	158-5221-5582.000 OTHER CONTRIBUTIONS AND AIDS	0	0	0	30,000	30,000	17
18	OPERATING EXPENDITURES	0	0	0	40,175	40,175	18
19							19
20	CAPITAL						20
21	158-5221-5641.000 Capital Outlay	0	0	0	25,000	25,000	21
22	CAPITAL	0	0	0	25,000	25,000	22
23							23
24	TOTAL FUND EXPENDITURES	0	0	0	65,175	65,175	24
25							25
26							26
27	Fund 161 - POLICE TRAINING & EDUCATION FUND						27
28							28
29	Dept 5221-POLICE SWORN						29
30	OPERATING EXPENDITURES						30
31	161-5221-5542.000 Training/Education	21,447	0	0	3,775	3,775	31
32	OPERATING EXPENDITURES	21,447	0	0	3,775	3,775	32
33							33
34	TOTAL FUND EXPENDITURES	21,447	0	0	3,775	3,775	34
35							35
36	Fund 165 - POLICE FORFEITURE FUND						36
37							37
38	OPERATING EXPENDITURES						38
39	165-5221-5526.000 D A R E	302	0	0	2,000	2,000	39
40	165-5221-5542.000 Training/Education	360	0	0	0	0	40
41	165-5221-5582.000 OTHER CONTRIBUTIONS AND AIDS	0	0	0	9,000	9,000	41
42	165-5221-5301.006 Confiscated Expenditure	30,610	0	0	0	0	42
43	OPERATING EXPENDITURES	31,272	0	0	11,000	11,000	43
44							44
45	CAPITAL						45
46	165-5221-5641.000 Capital Outlay	9,902	0	0	0	0	46
47	CAPITAL	9,902	0	0	0	0	47
48							48
49	TRANSFERS OUT						49
50	165-5222-5911.000 Operating Transfers Out	46,976	0	0	0	0	50
51	TRANSFERS OUT	46,976	0	0	0	0	51
52							52
53	TOTAL FUND EXPENDITURES	88,150	0	0	11,000	11,000	53

COMMUNITY DEVELOPMENT SERVICES DEPARTMENT

The Community Development Services Department is responsible for improving the quality of life for all City residents, businesses and visitors through a high level of customer service and professional environment. The Department encompasses three (3) Divisions which include the Business Development Division, Construction Services Division, and Neighborhood Planning Division.

The Business Development Division proactively attracts economic development investors to the City, assists existing businesses thrive and seeks to market the City of Wilton Manors as a stable residential community and destination for visitors. The Division also provides administrative support to the City's Economic Development Task Force. The Economic Development Coordinator and Business Tax Receipt Officer are part of the Business Development Division.

The Construction Services Division is responsible for the administration of the Florida Building Code, issuance of building permits and job-site inspections. The Development Permit Coordinator, Fire Marshall/Construction Services Manager and Building Plans Review and Inspection provider are part of the Construction Services Division.

The Neighborhood Planning Division implements creative solutions to improve the quality of life for all City residents, businesses, and visitors. Through the City's Unified Land Development Regulations, the Comprehensive Plan and neighborhood improvement programs, the Neighborhood Planning Division strives for a multi-generational and sustainable community and promotes environmentally friendly programs and processes. The Division also provides administrative support to the City's Development Review Committee (DRC), the Board of Adjustment (BOA) and the Planning and Zoning Board (PZB). The Community Planning Technician and the planning services provider are part of the Neighborhood Planning Division.

FISCAL YEAR 2013-2014 HIGHLIGHTS AND ACCOMPLISHMENTS

General Department Administration

- Developed written Policies and Procedures document to ensure efficient processes, improved customer service and management of fiscal and public records.
- Enhanced City website to enhance user access and experience.
- Provided on-site and off-site training of department staff including building department practices and public records retention.

Neighborhood Planning Division

- Provided professional guidance to Planning and Zoning Board including improving quality of staff reports, improved submittal packages and professional taking of meeting minutes.
- Created more visibility in the community through the participation of neighborhood and business association meetings and city-wide community functions.
- Worked with developers on identifying appropriate parcels of land to develop residential projects in the future.
- Amended Unified Land Development Regulations (ULDR), including Emergency Housing, Go Solar, pawn shops, and check cashing; and prohibiting puppy mills.

- Reviewed and processed development plans for two (2) site plan applications and three (3) site plan amendment applications.
- Reviewed and processed 12 Planning and Zoning Board applications.
- Hosted the Greater Fort Lauderdale Alliance, Broward County Business Forum annual meeting including presentation on Social Media, Business Loan Programs, and Work Force Development.

Business Development Division

- Issued 981 Business Tax Licenses which includes 90 new Business Tax Licenses
- Continued designation and promotion of City as a Platinum City by the Greater Fort Lauderdale Alliance.
- Participated in Greater Fort Lauderdale Alliance Permitting Action Committee
- Coordinated a joint workshop between City Commission and Economic Development Task Force to discuss economic development efforts.
- Hosted two (2) Alliance quarterly meetings which included topics on social networking and identifying your client base.
- Continued promotion of Business Enhancement Program which provided ten businesses with financial assistance for painting, lighting, signage or awnings along Andrews Avenue and Dixie Highway.
- Managed study of Powerline Road to determine what zoning changes might be initiated.
- Attended International Council of Shopping Centers Florida Conference to promote Wilton Manors to retail representatives.

Construction Services Division

- Processed approximately 1,376 new Building Permits. Including eight (8) for new sing-family homes and one (1) commercial building.
- Continued to promote the online building permit software to the public and customer base.
- Continued to deliver building permits in an expedited manner.
- Managed Broward County mandated 40 year inspection program for City of Wilton Manors properties.
- Continue to implement the new Contractor Registration program.
- Completed 1,064 annual fire inspections.
- Conducted annual fire hydrant testing and maintenance.

FISCAL YEAR 2014-2015 OBJECTIVES

General Department Administration

- Review controls and processes related to storage and notification of permits and licenses for improvement.
- Continue to build relationships with various community and business groups.
- Continue to provide education and training to staff.

Neighborhood Planning

- Rezone properties throughout the City to conform to the approved Future Land Use Plan.
- Review Code for inconsistencies with the Comprehensive Plan.
- Create a process that proactively addresses the removal of nonconforming signs consistent with the Unified Land Development Regulations (ULDR).
- Create an Art in Public Places Program.
- Complete review of nonprofit organizations (NPOs) as a permitted use to determine if conditional use process for NPOs is more acceptable.
- Explore the possible creation of a Zoning Review/Certificate of Use process that will take place prior to the commencement of building permit reviews.
- Identify and possibly rezone commercial corridors and adjacent areas for future redevelopment along Wilton Drive.

Business Development

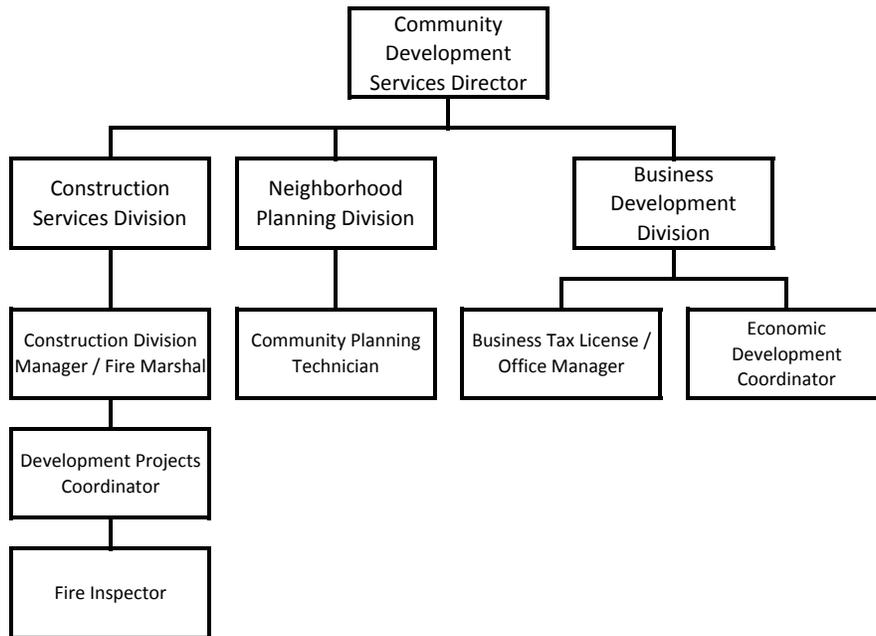
- Create the Branding and Wayfinding systems to assist visitors to Wilton Manors to find parking and local destinations.
- Develop and fund an incentive program to attract entrepreneurial businesses to locate in Wilton Manors.
- Subscribe to the CoStar service to enhance the research necessary to highlight the potential business market in Wilton Manors.
- Complement the necessary steps to create the Business Improvement Districts for Wilton Drive and/or Andrews Avenue.
- Assist in the redevelopment of targeted and underutilized sites to create a mixed use development to add office, retail and residential properties.
- Organize and hold a Planning Charette for the Community to have an opportunity to give input and help guide the desired development of new projects, such as hotels or any other such use, on property owned by the City including the redevelopment of city owned surface parking lots.
- Work with other city departments to apply for funding to enhance traffic ways utilizing the Complete Streets program.
- Attend International Council of Shopping Centers (ICSC) conferences to assist in marketing sites to commercial developers.
- Host a series of business seminars dedicated to enhancing local businesses in Wilton Manors and focusing on entrepreneurial development.
- Implement the ability to apply for and pay for Business Tax Receipts and Residential Rental Licenses online.
- Create a web site based Marketing Plan to attract users to identify Wilton Manors as a premiere spot for Tourism, Business Development, and Relocation.
- Continue to increase tax revenues by the increase of population density through the development of vacant and underutilized parcels of land such as the TOC-N, TOC-S, and TOC-E designated zoning districts.
- Partner with other departments in identifying opportunities for economic development and capitalization of City property and the City's natural features such as waterways.
- Fund a targeted Business Enhancement Grant program.

Construction Services

- Implement an online payment option for building permits, contractor registration or any other relative payment found in our fee schedule.
- Continue to work with Greater Fort Lauderdale Alliance to standardize permit applications through a county-wide or sub-county program.
- Continue to expand use of online permitting system including online plan review, updates to citizen view, use of notifications and refine submittal requirements.
- Devise a system to properly reduce outstanding issues concerning expired permits.

Community Development Services

ORGANIZATIONAL CHART



**DEPARTMENTAL POSITION AND BUDGET SUMMARY
COMMUNITY DEVELOPMENT DEPARTMENT**

Type of Budgeted Expenditure	FY12-13 Actual Expenditures	FY13-14 Amended Budget	FY14-15 ADOPTED Budget
Personnel Wages	\$ 233,774	\$ 291,576	\$ 308,979
Personnel Benefits	110,433	182,722	146,014
Operating Expenditures	461,267	394,094	458,954
Capital	2,637	18,740	5,600
Debt Service	-	-	-
Depreciation	-	-	-
TOTAL DEPARTMENT COST	\$ 808,111	\$ 887,132	\$ 919,547

PERSONNEL POSITIONS	Fiscal Year 13-14		Fiscal Year 14-15	
	Number of Positions	Full Time Equivalents	Number of Positions	Full Time Equivalents
Director of Community Development Services (a)	0.90	0.90	0.90	0.90
Fire Marshal / Construction Division Manager (a)	0.30	0.30	0.30	0.30
Economic Development Coordinator	1.00	1.00	1.00	1.00
Community Planning Technician (a)	0.90	0.90	0.90	0.90
Business Tax License / Office Manager (a)	0.85	0.85	0.85	0.85
Customer Service Representative	1.00	1.00	1.00	1.00
Development Project Coordinator (a)	0.90	0.90	0.90	0.90
Total Full Time	5.85	5.85	5.85	5.85
COMMUNITY SERVICES TOTALS	5.85	5.85	5.85	5.85

(a) Payroll costs are divided between the Community Development Services Department and the Fire Assessment Fund.

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

		FY2012-13	FY2013-14	FY2013-14	FY2014-15	FY2014-15	
		ACTUAL	ORIGINAL	AMENDED	PROPOSED	ADOPTED	
GL NUMBER	DESCRIPTION		BUDGET	BUDGET	BUDGET	BUDGET	
1	Dept 5224-COMMUNITY DEVELOPMENT						1
2							2
3	PERSONNEL WAGES						3
4	001-5224-5121.000 SALARIES - REGULAR	232,274	289,272	289,272	309,082	305,595	4
5	001-5224-5141.000 Overtime	0	0	0	0	0	5
6	001-5224-5151.000 Cellular Phone Stipend	300	1,284	1,284	1,284	1,284	6
7	001-5224-5153.000 Assignment Pay	0	0	0	0	0	7
8	001-5224-5232.000 Insurance Opt-Out	1,200	1,020	1,020	2,100	2,100	8
9	PERSONNEL WAGES	233,774	291,576	291,576	312,466	308,979	9
10							10
11	PERSONNEL BENEFITS						11
12	001-5224-5211.000 FICA	17,532	55,306	55,306	23,904	23,637	12
13	001-5224-5221.000 Pension - WM	44,927	50,045	50,045	47,966	49,107	13
14	001-5224-5222.000 Pension - FRS	15,804	29,230	29,230	35,377	35,149	14
15	001-5224-5231.000 Life & Health Insurance	32,170	48,141	48,141	35,296	38,121	15
16	PERSONNEL BENEFITS	110,433	182,722	182,722	142,543	146,014	16
17							17
18	OPERATING EXPENDITURES						18
19	001-5224-5311.000 Professional Services	43,353	75,000	75,000	55,000	63,434	19
20	001-5224-5341.000 Contractual Services	351,094	244,133	244,133	292,500	309,200	20
21	001-5224-5401.000 Meetings & Conferences	1,338	500	500	2,000	1,952	21
22	001-5224-5411.000 Telephone	1,680	1,503	1,503	1,500	1,500	22
23	001-5224-5412.000 Postage	3,857	3,200	3,200	4,000	4,000	23
24	001-5224-5461.000 Computer Maintenance	12,782	14,400	14,400	24,400	23,813	24
25	001-5224-5462.000 Equipment Maint-Repair	0	0	0	0	0	25
26	001-5224-5465.000 Copy Machine	4,333	7,500	7,500	7,500	7,320	26
27	001-5224-5471.000 Printing & Binding	2,611	1,500	1,500	2,500	2,440	27
28	001-5224-5483.000 ECONOMIC DEVELOPMENT	12,879	15,000	15,000	25,000	14,639	28
29	001-5224-5491.000 City Hall Indirect Charges	21,558	25,508	25,508	25,508	21,129	29
30	001-5224-5511.000 Office Supplies	3,892	2,250	2,250	3,000	2,927	30
31	001-5224-5521.000 Operating Supplies	498	500	500	500	488	31
32	001-5224-5524.000 Uniforms & Clothing	70	200	200	200	195	32
33	001-5224-5541.000 Subs, Memberships, Dues	741	1,150	1,150	2,775	2,709	33
34	001-5224-5542.000 Training/Education	581	1,500	1,500	1,500	2,964	34
35	001-5224-5543.000 Books & Manuals	0	250	250	250	244	35
36	OPERATING EXPENDITURES	461,267	394,094	394,094	448,133	458,954	36
37							37
38	CAPITAL						38
39	001-5224-5641.000 Capital Outlay	2,637	16,700	18,740	27,000	5,600	39
40	CAPITAL	2,637	16,700	18,740	27,000	5,600	40
41							41
42	Totals for dept 5224-COMMUNITY DEVELOPMENT	808,111	885,092	887,132	930,142	919,547	42

EMERGENCY MEDICAL SERVICES

This Division details those expenditures associated with costs for the delivery of emergency medical services (paramedic/emergency medical technicians) to the residents and visitors of the City. These services are provided under contract with the City of Fort Lauderdale. These charges had been billed to the residents in prior years through a special assessment. Pursuant, however, to recent rulings by the courts, EMS services were deemed to be inappropriate for assessment through special assessment districts and are now funded through the City's General Fund.

This Division which is under the Emergency Management/Utilities Department also oversees the City's overall disaster preparedness. Following is the department's highlights and accomplishments for FY2013-14 and objectives for FY2014-15 as they relate to disaster preparedness.

FISCAL YEAR 2013-2014 HIGHLIGHTS AND ACCOMPLISHMENTS

- Purchased a drone along with camera equipment for use to collect images to use to assess damage and monitor response and recovery to emergency situations.
- Ensured the City's emergency preparedness by maintaining emergency services contracts for debris removal and debris removal monitoring.
- Ensured the City has sufficient water held in storage for first responders, as well as a contract for food services for first responders.
- Maintained the inter-local agreement with our Sister City, Lake Mary, Florida, for emergency management purposes. The partnership anticipates that, in the event of an emergency, one sister city could secure emergency assistance from the other.
- Continued responsibility for the coordination, administration, and management of the City's National Incident Management System ("NIMS") training requirements city-wide. This training is required for the City to retain its eligibility to receive reimbursement from FEMA for recovery activities performed before, during and after declared emergencies.
- The Emergency Management/Utilities Director, Office Manager and the employee designated as Municipal liaison maintained their WebEOC training.
- The Emergency Management/Utilities Director continues to work with the City's IT staff to ensure the functionality of the new Emergency Operations Center's electronics and communications components.
- Ensured sufficient fuel supply all year round at the City's two fuel tanks. This involves regular monitoring of the level of fuel remaining in the tanks, ordering additional fuel as necessary, maintenance of equipment, ensuring required annual inspections are completed and licenses renewed, programming fuel keys for City vehicles and maintaining a log of those keys.
- The Emergency Management/Utilities Director continued to be active in the community by making presentations to homeowners' associations and other organizations, outlining services provided by the Department, as well as emergency preparedness.

FISCAL YEAR 2014-2015 OBJECTIVES

- Identify and establish funding to complete the connection of the generator salvaged from the old City Hall building to all of the offices in the Municipal Complex located at 2100 N Dixie Highway.
- Annually assess and upgrade, if necessary, equipment required for emergency operations (such as generators).

DEPARTMENTAL BUDGET SUMMARY
EMERGENCY MEDICAL SERVICES

Type of Budgeted Expenditure	FY12-13 Actual Expenditures	FY13-14 Amended Budget	FY14-15 Adopted Budget
Personnel Wages	\$ -	\$ -	\$ -
Personnel Benefits	-	-	-
Operating Expenditures	687,070	806,053	883,306
Capital	-	-	-
Debt Service	-	-	-
Depreciation	-	-	-
TOTAL DEPARTMENT COST	\$ 687,070	\$ 806,053	\$ 883,306

CITY OF WILTON MANORS
 BUDGET EXPENDITURE DETAIL
 FISCAL YEAR 2014-2015 BUDGET

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
1	Dept 5226-EMERGENCY MEDICAL						1
1	OPERATING EXPENDITURES						1
2	001-5226-5341.000 Contractual Services	649,249	761,303	761,303	846,237	846,237	2
3	001-5226-5491.000 City Hall Indirect Charges	37,821	44,750	44,750	37,069	37,069	3
4	OPERATING EXPENDITURES	687,070	806,053	806,053	883,306	883,306	4
5	Totals for dept 5226-EMERGENCY MEDICAL	687,070	806,053	806,053	883,306	883,306	5

EMERGENCY MANAGEMENT/UTILITIES DEPARTMENT

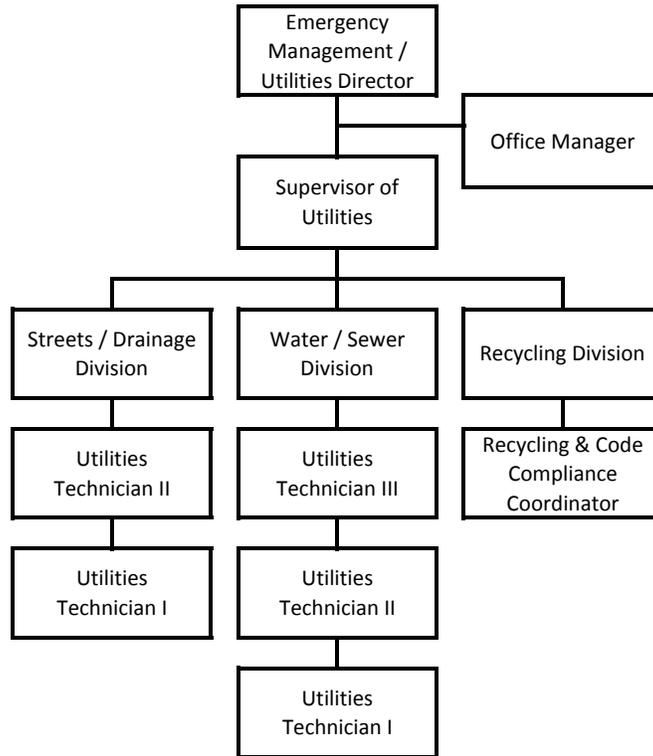
The Emergency Management/Utilities Department is responsible for the water distribution network, the sanitary sewer collection system, traditional public works functions (such as the repair and maintenance of streets, sidewalks, and signs), drainage maintenance, administration of the recycling and solid waste contracts, plan review, various inspections, and emergency preparedness and response. A detailed description of these Emergency Management/Utilities Department responsibilities is listed under separate City funds (Recycling, Utilities, and Drainage Utility). The following is a program description of only the traditional public works functions:

STREETS, SIGNS and SIDEWALKS

The street and sidewalk program provides for maintenance to the City's roads and walkways. Minor repairs to the streets, such as pothole patching or utility excavation repairs, are done in house. An asphalt overlay contractor performs street paving. Sidewalk repairs are done on an "as needed" basis. Additionally, this program encompasses the removal of debris within the City's right-of-ways and the repair/replacement of street signs. The streets program also includes the installation of striping, such as centerline, edge line, and stop bars.

Emergency Management / Utilities

ORGANIZATIONAL CHART



DEPARTMENTAL POSITION AND BUDGET SUMMARY
EMERGENCY MANAGEMENT & UTILITIES DEPARTMENT
PUBLIC SERVICES DIVISION

Type of Budgeted Expenditure	FY12-13 Actual Expenditures	FY13-14 Amended Budget	FY14-15 Adopted Budget
Personnel Wages	\$ 113,562	\$ 26,146	\$ 27,160
Personnel Benefits	56,985	16,293	13,672
Operating Expenditures	147,101	155,101	150,599
Capital	-	67,500	-
Debt Service	-	-	-
Depreciation	-	-	-
TOTAL DEPARTMENT COST	\$ 317,648	\$ 265,040	\$ 191,431

PERSONNEL POSITIONS	Fiscal Year 13-14		Fiscal Year 14-15	
	Number of Positions	Full Time Equivalents	Number of Positions	Full Time Equivalents
Emergency Management & Utilities Director (a)	0.25	0.25	0.25	0.25
Total Full Time	0.25	0.25	0.25	0.25
EMERGENCY MGMT / UTILITIES TOTALS	0.25	0.25	0.25	0.25

(a) This position is allocated between the General Fund and the Utilities Fund.

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
Dept 5440-PUBLIC SERVICES							
1	PERSONNEL WAGES						1
2	001-5440-5121.000 Salaries - Regular	112,525	25,966	25,966	28,053	26,980	2
3	001-5440-5141.000 Overtime	437	0	0	0	0	3
4	001-5440-5151.000 Cellular Phone Stipend	600	180	180	180	180	4
5	001-5440-5153.000 Assignment Pay	0	0	0	0	0	5
5	PERSONNEL WAGES	113,562	26,146	26,146	28,233	27,160	5
6							6
7	PERSONNEL BENEFITS						7
8	001-5440-5211.000 FICA	7,996	2,000	2,000	2,160	2,078	8
9	001-5440-5221.000 Pension - WM	20,632	4,492	4,492	4,354	4,480	9
9	001-5440-5222.000 Pension - FRS	9,210	4,667	4,667	5,999	5,767	9
10	001-5440-5231.000 Life & Health Insurance	19,147	5,134	5,134	1,348	1,347	10
11	PERSONNEL BENEFITS	56,985	16,293	16,293	13,861	13,672	11
12							12
13	OPERATING EXPENDITURES						13
14	001-5440-5341.000 Contractual Services	1,160	3,036	3,036	3,036	1,036	14
15	001-5440-5412.000 Postage	0	0	0	50	50	15
16	001-5440-5431.000 Utilities	103,920	108,087	108,087	110,587	110,587	16
17	001-5440-5441.000 Equipment Rental	152	500	500	500	487	17
18	001-5440-5461.000 Computer Maintenance	185	0	0	250	244	18
19	001-5440-5462.000 Equipment Maint-Repair	6,537	4,640	4,640	4,640	4,522	19
20	001-5440-5463.000 Vehicle Maint-Repair	2,498	800	800	800	780	20
21	001-5440-5464.000 Vehicle Operation-Fuel	3,100	3,200	3,200	3,200	3,119	21
22	001-5440-5467.000 Grounds Maintenance	0	0	0	0	0	22
23	001-5440-5491.000 City Hall Indirect Charges	24,111	28,528	28,528	28,528	23,631	23
24	001-5440-5496.000 Year-End Inventory Adjustment	(754)	0	0	0	0	24
25	001-5440-5521.000 Operating Supplies	5,943	5,500	5,500	5,500	5,359	25
26	001-5440-5524.000 Uniforms & Clothing	0	60	60	75	47	26
27	001-5440-5541.000 Subs, Memberships, Dues	249	250	250	250	250	27
28	001-5440-5542.000 Training/Education	0	500	500	500	487	28
29	OPERATING EXPENDITURES	147,101	155,101	155,101	157,916	150,599	29
30							30
31	CAPITAL						31
32	001-5440-5641.000 Capital Outlay	0	67,500	67,500	18,500	0	32
33	CAPITAL	0	67,500	67,500	18,500	0	33
34							34
35	Totals for dept 5440-PUBLIC SERVICES	317,648	265,040	265,040	218,510	191,431	35

LEISURE SERVICES DEPARTMENT

The Leisure Services Department provides key functions including administration, budgeting, planning, organizing, leadership and performance measurements for parks and facilities, recreation, library, grants, capital projects, medians and right of ways, waterways and public facilities. Additional functions include establishing and enforcing policy and procedures, leading department emergency management plan, leisure services management, natural resources management and leisure services program delivery.

The Leisure Services Department ensures fiscal prudence of city resources and seeks out alternative resources for social, economic and environmental sustainability. Leisure Services ensures quality opportunities in a broad range of programs, amenities and services that enhance quality of life. Additionally, the department is also the liaison of (6) ongoing boards and committees and participates in more than 35 active organizations ranging from homeowner and resident associations, grant providers, event committees, school board and schools, YMCA, FRPA, NRPA, ISA, APWA, ACSM, Naturescape, Non-profits and many others.

This fiscal year the Leisure Services Department will continue to follow the Parks System Master Plan approved in 2010 as a guide to pursue Repurposing Mickel Field. Significant contributions were provided by the Mickel Field Repurpose Group, the Recreation Advisory Board and through City-wide surveys. Additional priorities include expanding programs for adults and toddlers.

CAPITAL PROJECTS AND GRANTS

The Leisure Services Department coordinates multiple grants including completing and submitting applications, making presentations to the grant providing organizations and provides grant monitoring and compliance. Additionally, the department provides the grant closeouts for City grants. Some of the current grants still active include 38th and 39th year Community Development Block Grants, Parks for People Phase III, Recreation Trails Program and Broward County Tree Trust Fund.

Additionally, the department is responsible for multiple capital projects with the department and City of Wilton Manors. Capital projects are led by the Leisure Services Department Director with support from city staff and a consultant. Some of these projects include Richardson Historic Park, Mickel Field Repurpose and Site Master Plan, Colohatchee Park Site Master Plan, Island City Park Preserve Expansion, Hagen Park Expansion, Irrigation and Landscaping throughout City, CDBG projects and implementing the Park System Master Plan.

CONTRACTS AND EVENTS

The Leisure Services Department manages multiple contracts including the bus bench advertisements, snack and beverage vending, cell tower, bus shelter advertisement and many contractual agreements with consultants, contractors and program providers such as Zumba, Dance, Tennis Professional, Yoga, Kayak Rentals and Martial Arts.

The Leisure Services Department also develops Event Permits and is Chair of an events committee with appropriate city departments for city wide community events such as the Stonewall Parade and Festival, Wicked Manors Halloween Event, Community Grand Openings and other major events on Wilton Drive. The department also administers Specific Use and Facility Use Permits as part of the daily operations.

LIBRARY DIVISION

The Richard C. Sullivan Public Library of Wilton Manors provides library service to the residents and business owners of Wilton Manors and surrounding area. The division provides an important service to the community, using accepted library standards as well as innovative planning. The Library is an institution that prides itself in helping patrons, young and old, with their information and leisure needs. Library service currently available includes patron's access to books, DVDs, books-on-CD, large print books, a children's collection, magazines, eBooks, and local and national newspapers. Computers are available to the public in both the adult and children's area. High speed Internet access is made available free of charge.

- The Friends of the Library provides funding for children's programs. The support group also purchases the DVDs and books-on-CD for the collection. They meet on a regular basis and provide social events and activities for Library patrons.
- Other services to the community include use of a fax machine and copier; and book delivery to home bound residents. A meeting room is available for local organizations and city boards.

RECREATION DIVISION

Recreation provides a variety of affordable leisure opportunities to all the citizens of the community. The recreation program covers a diverse range of services including: youth, adult and senior recreation activities, social services, facility/equipment rentals, athletics, special events, cultural enrichment activities and after school and seasonal camps. All of these programs, although different, have the common purpose of providing safe, enjoyable programs and facilities to all facets of the community. Programs offered to the community are designed, based on recommendations received from participants, advisory boards, civic groups and City staff. All programs are

evaluated annually and changes are implemented when dictated by community/participant interest and budget considerations.

- Youth, adult and senior recreation activities offer leisure time activities, childcare, and skill improvement programs. Programs are developed to meet the community needs, especially when their needs and interests are not being achieved through school, church or other public and private establishments. Programs are conducted through contractual instructors and City employees.
- Facility and equipment rentals include renting of all facilities, pavilions, parks and equipment owned and/or operated by the department. When facilities are not in use with regular contractual classes, league sports or club meetings, the rental of facilities and equipment are the best uses of these resources.
- The Fitness Center at Hagen Park has completed seven successful years of operation. This program has enhanced quality of living with an emphasis on a healthy Wilton Manors Community. Working out helps reduce stress, (the cause of 90% of illnesses) and will contribute towards reducing the epidemic of obesity in America.
- Youth athletics provide residents with the opportunity to learn and experience the fundamentals of sports and enjoy this experience. The focus is on learning and having fun at the instructional level. However, the concentration includes attention to adaptability and development at the more advanced level of participation. Through sports, participants can develop and maintain an enthusiasm for active participation, which becomes the basis for life-long interest in personal fitness and good health. Current program offerings include: basketball, baseball, soccer, and softball. The Leisure Services Department currently partners with Northeast Little League Baseball, Babe Ruth League, I-9 Sports and other non-profit organizations that provide youth athletics.
- Adult Athletics consist of softball practice, volleyball open play, basketball open play and baseball. There are currently (5) softball teams that use our ball fields. Many residents use our volleyball courts. However, participants travel from as far as South Beach to play beach volleyball here in Wilton Manors and afterwards patronize our local restaurants.
- Tennis programs are offered for seniors, adults and juniors on four lighted hard surface courts and two lighted hydro-grid clay surface courts. A contracted tennis professional provides all tennis programs.

These include court rentals, private lessons, group lessons, league play, tournaments and monthly socials.

- Special events are developed to provide opportunities for social exchanges that promote wholesome fun and value. They contribute towards multi-generational gatherings and uniting our families and strengthening our neighborhoods. Most special event programs provide activities or entertainment for all ages although some are aimed at specific age groups. The department has prioritized key events with a focus on cultural diversity, partnerships, street festivals and community collaboration.

PARKS AND FACILITIES DIVISION

Parks and Facilities provides services in six (6) main areas of maintenance, which includes buildings/structures/facilities/fleet service/trades, grounds and irrigation, custodial, program support, waterway and emergency management. Working with a broad range of maintenance areas, the four key components of maintenance include, preventive, routine, housekeeping and program support.

- The Building/Structure/Facility/Fleet Service and Trade Maintenance consists of maintaining buildings, docks, boat ramps, structures and vehicles and equipment within the City. This work deals with plumbing, HVAC, elevator, electrical, mechanical, carpentry, painting and general repairs to the structures. There are 25 buildings and/or structures that require on-going building maintenance and the department fleet of trucks, utility vehicles, trailer, boat and mowers. Most of these maintenance services are completed by the leisure services team. However, there are some services that are outsourced.
- The Grounds and Irrigation Maintenance consists of maintaining approximately 36 acres of parks, grounds, green areas and 42 medians and right-of-way areas through staff and the supervision of contractual maintenance. Maintenance of these areas includes mowing, trimming, edging, pest control, turf management, weed control, fertilization, irrigation systems, fence and gate repairs, sidewalks, walkways, debris removal, mulching, etc. Maintenance emphasis is directed toward excellent city entry ways, medians and public areas.
- The Custodial Maintenance consists of ensuring the cleanliness of 25 buildings and structures. This involves daily cleaning, dusting, polishing, and trash removal at all sites and a regular schedule for mopping, vacuuming, waxing and window cleaning. Other areas include adding supplies and cleaning products, paper towels, etc. The key buildings and

facilities cleaned daily consists of 69,500 Square Feet and includes City Hall, Public Safety, Emergency Management and Utility Services Building, Hagen Park, Women's Club, Island City Park Preserve, Richardson Historic Park Manor House and rest room building, Colohatchee Park, Colohatchee Boat Ramp, Mickel Field, Wilton Manors Elementary School (portion used by After School and Summer Camp), and Library.

- The Program Support Maintenance includes providing set-up, break down, preparation logistical support, clean-up, and various tasks to support activities and many special events and programs. These include facility rentals, recreation programs such as line dancing, yoga, dog obedience and music. Functions also include preparation for ball fields, courts, playgrounds and pavilions. Additionally, responsibilities include assisting other departments with citywide functions, work requests and projects.
- The Waterway Maintenance includes maintaining approximately thirteen and a half miles of navigable waterways on an extremely limited basis with a small boat. Primary emphasis is placed on debris removal, flood and erosion prevention, and ensuring safe and navigable waterways.
- The Emergency Management Maintenance includes preventive measures before storms and related emergencies and providing clean-up after storms and related emergencies. This area has been much more active the past three years and the forecasts continue to project multiple storms during hurricane season. When the City goes into emergency mode, steps are taken from the department emergency management plan to brace for emergencies and to get back to operational mode as quickly as possible after an emergency.

FISCAL YEAR 2013-2014 HIGHLIGHTS AND ACCOMPLISHMENTS

Administration, Capital Projects & Grants:

- Total parks and library attendance continue to be in high demand with approximately 285,240 annual visits.
- Completed Brochures in-house of all City Parks that features the unique programs, amenities and services to better market our facilities.
- Leisure Services staff successfully published the “2013 Annual Report”, which packages the many relationships, City accomplishments, events, and activities.
- Island City Park Preserve Expansion project was completed through Community Development Block Grant funding which includes 14 parking spaces, estate style fencing, a trail, irrigation and native landscaping.
- Mickel field Repurposing project has progressed to include detailed plans for a \$1.4 million project.
- Successfully applied and awarded \$53,835 Recreational Trails Program grant from the Florida Department of Environmental Protection.
- Completed Phase IV of the Tree Trust Fund program adding shade trees at Island City Park Preserve and Mickel Park.
- Conducted Hagen Park Expansion planning through acquiring two new properties under market value adjacent to the existing tennis courts.
- Promoted entrepreneurial leadership by facilitating department Leadership Retreats and offering training principles based on relevant leadership tools.

Recreation Division:

Adult Programs, Classes, and Rentals

- Managed Adopt-A-Street program in Wilton Manors with fifteen volunteer organizations.
- Facility Rentals continue to bring funds to the Leisure Services Department with over 140 rentals in FY 12/13.
- Introduced the Messy Hands Arts and Crafts, Brains and Balance Past 60 and Great Escapes programs.
- Through third-party contracts, continued to provide the following classes: Kayaking, Square Dancing, Baby Yoga, Meditation, Hula Dance, Bridge Lessons, Tennis Lessons, Zumba, Yoga, and Dog Obedience Training.

Special Events:

- The City dedicated NE 5th Avenue as Diane Cline’s Way on Wednesday, October 16, 2013.
- Held the Halloween Spooktacular with approximately over 900 attendance.
- Coordinated, assisted and co-sponsored the following Special Events: Spooktacular, Wicked Manors, Taste of the Island, Annual Veteran’s Day, Holiday Lighting Ceremony, Santa’s Enchanted Evening, Island City 5K Run, Fifth Annual Tennis Tournament, Eggstravaganza, Pooch Pics, Classical Concert featuring Janice Pooter, 37th Annual Waterway Cleanup, Evening in Paradise, 23rd Annual Canoe Race, Stonewall Parade and

Street Festival, World Aids Day and Candle Light Vigil, Volunteer Appreciation Luncheon, and 2nd Annual Wilton Manors Teachers Appreciation Week.

Youth Services and Programs:

- Received an Outstanding rating from the Broward County Schools Before and After Care Quality Needs Assessment for 8 consecutive years.
- Hosted the following events: 8th Annual Touch a Truck Event, 7th Annual Lights, and 5th Annual Black History Month Jeopardy Competition.
- Partnered with the Kiwanis Club of Wilton Manors on the Kiwanis Kids Day event.
- Hosted Winter Camp at Island City Park Preserve
- Hosted Spring Camp at Island City Park

Parks, Medians, Waterways & Public Facilities Maintenance:

- Continued to remove exotic plants at Colohatchee and Richardson Parks.
- Repaired/maintained entrance gates to Police Department and 2100 N Dixie Highway locations.
- Extended the length of the Colohatchee Boat Ramp, replacing asphalt with concrete.
- Repaired boardwalks at Colohatchee Boat Ramp, Snook Creek Boat Ramp and Richardson Historic Park.
- Repaired/replaced City entrance signs.
- Painted the main rooms at Richardson Manor House.
- Painted the Woman's Club.
- Painted the Library lobby.
- Pressure cleaned and painted roof at the Richardson Manor House.
- Completed roof repairs at the Library and Island City Park Preserve.
- Repaired water lines to Hagen Park and the Library.
- Repaired the sewer line at Richardson Historic Park.
- Designed and installed new sprinkler system at 811 NE 28 Street.

Library Division:

- Provided approximately 2200 library hours service to the community.
- Facilitated over 54,000 items of borrowed library items to more than 17,000 users.
- Approximately 600 items were delivered to homebound residents.
- Through our Interlibrary Loan program, residents were able to borrow 325 items from other libraries, while we lent 224 items to 80 other libraries.
- Added approximately 3600 new items to the collection.
- Partnered with NatureScape Broward and helped residents develop their own backyard habitats.
- Provided approximately 11,000 computer hours to 22,000 users, mostly children.
- Received and administered \$14,000 financial aid from the State Library.

FISCAL YEAR 2014-2015 OBJECTIVES

Administration

- Continue to provide training to staff with emphasis on safety, and excellent service.
- Continue to track and monitor incidents in the parks and library.
- Acquire software that is capable of managing all Leisure Services programs including on-line reservations, billing, and revenue collections.
- Continue periodic review of the department's actual revenue versus budget.

Natural resources

- Develop written policies to protect City parks, waterways, trails, open spaces and natural areas by September 1, 2015.
- Design a mitigation plan that prioritizes tree locations and species by October 30, 2014.
- Track and monitor trees and mangrove estuaries by January 31, 2015.
- Connect natural area resources with local schools guiding them to complete two annual projects by March 30, 2015.
- Promote Adopt-a-Street program encouraging community volunteerism to improve cleanliness and environmental improvements by June 30, 2015.

Amenities

- Form a focus group and complete Hagen Park Site Master Plan
- Oversee Mickel Park Repurposing project in cooperation with other City departments.
- Partner with Church of Spiritual Living to host larger activities
- Develop funding options for park expansions for presentations to the City Commission during Commission Budget Workshops.
- Complete 39th Year CDBG project of implementing an outdoor fitness zone at Island City Park Preserve.
- Complete 40th Year CDBG project of expanding basketball court and pavilion at Island City Park Preserve.
- Apply for the 41st CDBG project at Island City Park Preserve based on community needs and interests.
- Complete improvements at Richardson Historic Park as developed with Historical Society.
- Continue to search for alternative funding sources by submitting applications and plan designs as opportunities to funding sources.

Community Outreach

- Publish articles in the Town Crier about the health benefits of various Leisure Services programs.
- Collaborate with the Recreation and Library Advisory Boards and the City's marketing consultant to promote library and recreation activities.
- Participate in the City's various homeowners association's meetings.
- Improve signage leading to City parks and library.

- Continue to attend area school career day and other functions.

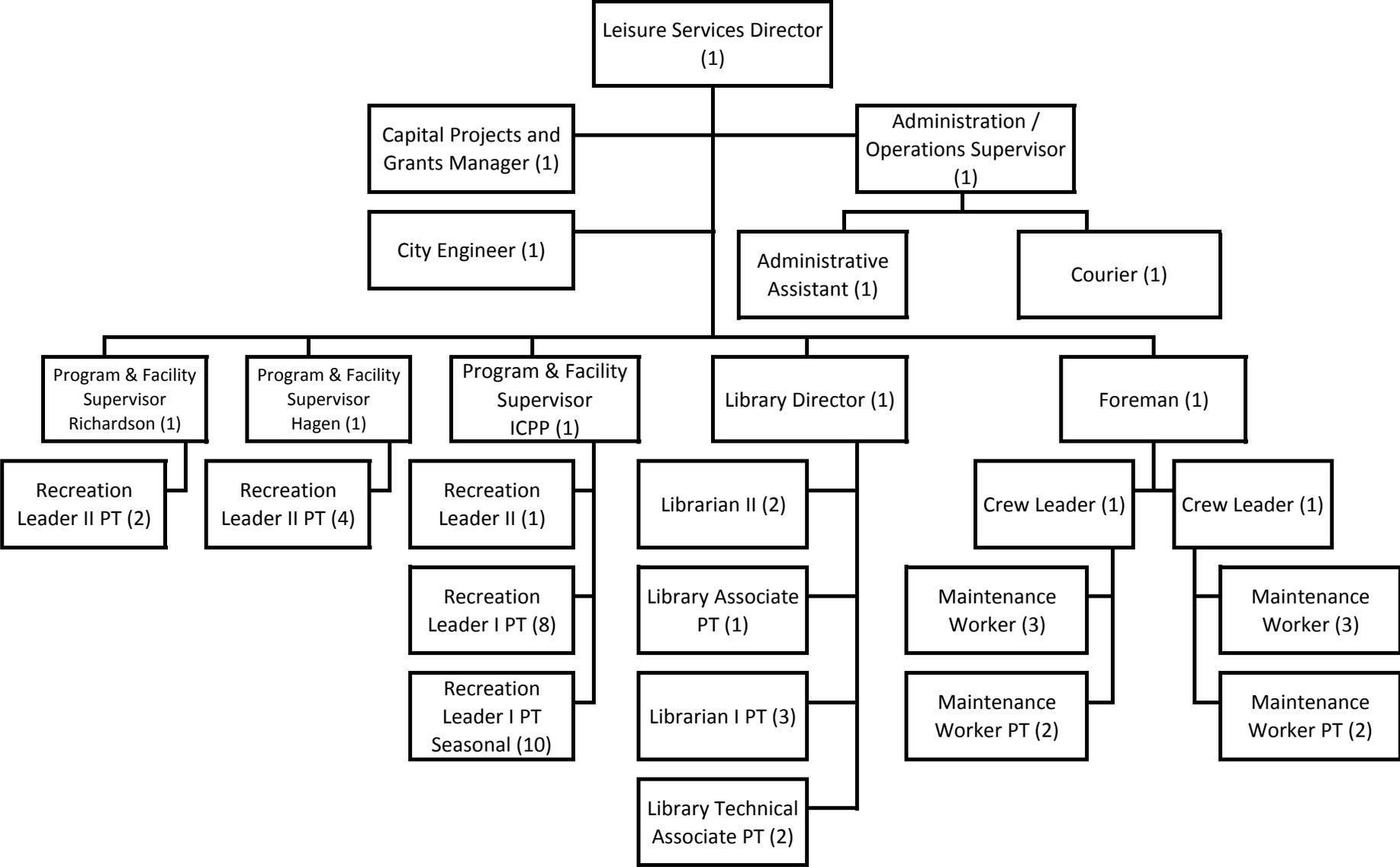
Library

- Continue to offer diverse library programs for adults and older adults.
- Increase social media and webpage awareness to residents regarding the use of on-line library resources.
- Increase coordination with schools and other agencies to increase children's item collections and services.
- Increase awareness of the Talking Book Service to targeted users.
- Conduct survey to enhance services provided to elders and young adult users.
- Improve services provided to library users with disabilities.

Programs and Special Events

- Continue to partner with non-profit organizations for special events.
- Provide multiple forums for promoting the Mentoring Young Leader's program.
- Form a walking club using new park trails.
- Expand kayaking and paddle boarding by branding and promoting new trails.
- Collaborate with the Community Development Services department to promote the City's programs to various community groups.
- Explore and evaluate new partners that will expand the department's program offerings.

Leisure Services



**DEPARTMENTAL POSITION AND BUDGET SUMMARY
LEISURE SERVICES**

Type of Budgeted Expenditure	FY12-13 Actual Expenditures	FY13-14 Amended Budget	FY14-15 Adopted Budget
Personnel Wages	\$ 1,315,681	\$ 1,398,303	\$ 1,711,458
Personnel Benefits	511,195	655,691	759,145
Operating Expenditures	650,168	758,526	748,430
Capital	83,031	671,490	1,664,600
Debt Service	214,170	214,171	214,170
Depreciation	-	-	-
TOTAL DEPARTMENT COST	\$ 2,774,245	\$ 3,698,181	\$ 5,097,803

PERSONNEL POSITIONS	Fiscal Year 13-14		Fiscal Year 14-15	
	Number of Positions	Full Time Equivalents	Number of Positions	Full Time Equivalents
Director of Leisure Services (a)	1	1.00	1	1.00
Library Division Director	1	1.00	1	1.00
Librarian II (c)	1	1.00	2	2.00
City Engineer	0	0.00	1	1.00
Capital Projects & Grants Manager	1	1.00	1	1.00
Administration/Operations Supervisor	1	1.00	1	1.00
Administrative Assistant	1	1.00	1	1.00
Program/Facility Supervisor	3	3.00	3	3.00
Recreation Leader II	1	1.00	1	1.00
Crew Leader	2	2.00	2	2.00
Maintenance Foreman	1	1.00	1	1.00
Maintenance Worker	5	5.00	6	6.00
Total Full Time	18	18.00	21	21.00
Part Time Librarian II	1	0.70	1	0.70
Part Time Librarian I	3	1.58	3	1.58
Part Time Library Associate	1	1.33	1	1.33
Part Time Library Technical Assistant	2	1.26	2	1.26
Part Time Maintenance Worker	5	3.50	4	2.80
Part Time Recreation Leaders II	5	3.50	5	3.50
Part Time Recreation Leaders I	8	5.60	10	7.00
Part Time Recreation Leaders I (seasonal) (b)	10	1.70	10	1.70
Total Part Time	35	19.17	36	19.87
LEISURE SERVICES TOTAL	53	37.17	57	40.87

(a) The salary of the Director of Leisure Services is allocated 1/3 each to the Library, Recreation, and Parks and Facilities divisions.

(b) Seasonal Recreation Leaders I are hired only on an as-needed basis to assist with summer camp and other activities when enrollment in these programs increases. The cost of the additional employees is offset by the additional program revenue from the higher enrollment.

(c) One full time Librarian I position which was frozen since Fiscal Year 10-11 was added to the FY14-15 budget as a Librarian II.

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
Dept 5771-LIBRARY							
1	PERSONNEL WAGES						1
2	001-5771-5121.000 Salaries - Regular	159,001	165,605	165,605	220,836	226,899	2
3	001-5771-5131.000 Salaries - Regular	127,951	155,595	155,595	169,523	174,241	3
4	001-5771-5141.000 Overtime	25	1,800	1,800	3,600	1,800	4
5	001-5771-5151.000 Cellular Phone Stipend	600	960	960	958	958	5
6	PERSONNEL WAGES	287,577	323,960	323,960	394,917	403,898	6
7							7
8	PERSONNEL BENEFITS						8
9	001-5771-5211.000 FICA	11,704	12,880	12,880	17,243	17,706	9
10	001-5771-5211.005 FICA	9,760	11,903	11,903	12,969	13,329	10
11	001-5771-5221.000 Pension - WM	32,397	55,569	55,569	60,579	62,017	11
12	001-5771-5222.000 Pension - FRS	19,545	34,323	34,323	45,429	46,619	12
13	001-5771-5231.000 Life & Health Insurance	29,022	30,959	30,959	50,571	42,356	13
14	PERSONNEL BENEFITS	102,428	145,634	145,634	186,791	182,027	14
15							15
16	OPERATING EXPENDITURES						16
17	001-5771-5401.000 Meetings & Conferences	1,044	1,070	1,070	760	741	17
18	001-5771-5411.000 Telephone	1,961	1,950	1,950	3,320	3,320	18
19	001-5771-5412.000 Postage	56	120	120	200	200	19
20	001-5771-5431.000 Utilities	11,720	12,455	12,455	12,455	12,455	20
21	001-5771-5461.000 Computer Maintenance	3,096	2,725	2,725	6,460	4,643	21
22	001-5771-5462.000 Equipment Maint-Repair	1,482	2,100	2,100	355	346	22
23	001-5771-5465.000 Copy Machine	0	0	0	3,435	3,349	23
24	001-5771-5471.000 Printing & Binding	0	55	55	55	53	24
25	001-5771-5491.000 City Hall Indirect Charges	41,320	48,890	48,890	40,497	40,497	25
26	001-5771-5511.000 Office Supplies	334	540	540	540	526	26
27	001-5771-5521.000 Operating Supplies	6,180	6,375	6,375	6,405	6,239	27
28	001-5771-5524.000 Uniforms & Clothing	0	0	0	200	195	28
29	001-5771-5541.000 Subs, Memberships, Dues	3,107	3,090	3,090	1,580	1,541	29
30	001-5771-5542.000 Training/Education	0	0	0	105	102	30
31	OPERATING EXPENDITURES	70,300	79,370	79,370	76,367	74,207	31
32							32
33	CAPITAL						33
34	001-5771-5641.000 Capital Outlay	5,300	1,200	1,200	41,760	33,900	34
35	001-5771-5661.000 Capital Outlay - Books	24,409	30,000	30,000	30,000	30,000	35
36	CAPITAL	29,709	31,200	31,200	71,760	63,900	36
37							37
38	Totals for dept 5771-LIBRARY	490,014	580,164	580,164	729,835	724,032	38

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
Dept 5772-RECREATION							
1	PERSONNEL WAGES						1
2	001-5772-5121.000 Salaries - Regular	202,170	267,279	267,279	365,822	315,028	2
3	001-5772-5131.000 Salaries - Regular	245,020	218,457	218,457	285,503	271,616	3
4	001-5772-5141.000 Overtime	6,982	4,250	4,250	5,250	4,500	4
5	001-5772-5151.000 Cellular Phone Stipend	1,895	1,920	1,920	2,945	2,405	5
6	001-5772-5153.000 Assignment Pay	0	0	0	0	0	6
7	PERSONNEL WAGES	456,067	491,906	491,906	659,520	593,549	7
8							8
9	PERSONNEL BENEFITS						9
10	001-5772-5211.000 FICA	15,565	20,919	20,919	28,612	24,628	10
11	001-5772-5211.005 FICA	18,626	16,712	16,712	21,841	20,779	11
12	001-5772-5221.000 Pension - WM	37,975	84,034	84,034	101,078	89,686	12
13	001-5772-5222.000 Pension - FRS	24,175	34,960	34,960	50,925	45,939	13
14	001-5772-5231.000 Life & Health Insurance	47,888	79,582	79,582	105,154	76,233	14
15	PERSONNEL BENEFITS	144,229	236,207	236,207	307,610	257,265	15
16							16
17	OPERATING EXPENDITURES						17
18	001-5772-5311.000 Professional Services	1,303	450	450	2,350	2,290	18
19	001-5772-5341.000 Contractual Services	10,202	12,584	12,584	12,600	12,600	19
20	001-5772-5401.000 Meetings, Conferences, Schools	0	300	300	300	293	20
21	001-5772-5411.000 Telephone	4,029	3,500	3,500	4,000	4,000	21
22	001-5772-5412.000 Postage	1,930	2,500	2,500	2,500	2,500	22
23	001-5772-5431.000 Utilities	85,463	88,363	88,363	88,000	88,000	23
24	001-5772-5461.000 Computer Maintenance	495	4,100	4,100	1,600	1,073	24
25	001-5772-5462.000 Equipment Maint-Repair	166	640	640	500	627	25
26	001-5772-5463.000 Vehicle Maint-Repair	5,783	4,550	4,550	4,500	4,436	26
27	001-5772-5464.000 Vehicle Operation-Fuel	12,814	13,600	13,600	13,000	13,272	27
28	001-5772-5465.000 Copy Machine	14,106	13,500	13,500	13,000	13,172	28
29	001-5772-5471.000 Printing & Binding	2,241	3,100	3,100	3,000	3,024	29
30	001-5772-5481.000 Adult Athletics (was PromAct.)	103	2,050	2,050	2,000	2,000	30
31	001-5772-5491.000 City Hall Indirect Charges	130,483	154,391	154,391	127,887	127,887	31
32	001-5772-5511.000 Office Supplies	3,764	3,375	3,375	3,500	3,287	32
33	001-5772-5521.000 Operating Supplies	2,123	2,750	2,750	5,475	5,337	33
34	001-5772-5524.000 Uniforms & Clothing	2,700	2,140	2,140	3,450	3,363	34
35	001-5772-5525.000 Program Operations	1,298	3,200	3,200	6,000	5,849	35
36	001-5772-5525.001 Youth Athletics	449	800	800	800	780	36
37	001-5772-5525.002 Tennis	2,170	2,800	2,800	2,500	2,737	37
38	001-5772-5525.003 Special Events	32,735	35,300	35,300	36,250	33,337	38
39	001-5772-5525.004 Summer Youth Activities	46,351	43,875	43,875	50,590	50,316	39
40	001-5772-5525.005 New Program Expenditures	2,035	2,400	2,400	4,800	4,679	40
41	001-5772-5525.006 After School Program	22,007	21,500	21,500	53,350	32,404	41
42	001-5772-5541.000 Subs, Memberships, Dues	1,890	1,600	1,600	2,000	1,550	42
43	001-5772-5542.000 Training/Education	3,040	4,800	4,800	4,800	6,629	43
44	OPERATING EXPENDITURES	389,680	428,168	428,168	448,752	425,442	44
45							45
46	CAPITAL						46
47	001-5772-5641.000 Capital Outlay	2,432	57,500	67,500	58,500	33,800	47
48	CAPITAL	2,432	57,500	67,500	58,500	33,800	48
49							49
50	Totals for dept 5772-RECREATION	992,408	1,213,781	1,223,781	1,474,382	1,310,056	50

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

		FY2012-13	FY2013-14	FY2013-14	FY2014-15	FY2014-15	
		ACTUAL	ORIGINAL	AMENDED	PROPOSED	ADOPTED	
GL NUMBER	DESCRIPTION		BUDGET	BUDGET	BUDGET	BUDGET	
Dept 5779-PARKS & FACILITIES							
1	PERSONNEL WAGES						1
2	001-5779-5121.000 Salaries - Regular	398,824	389,512	389,512	500,527	507,747	2
3	001-5779-5131.000 Salaries - Regular	158,772	177,945	177,945	214,070	189,069	3
4	001-5779-5141.000 Overtime	12,861	11,950	11,950	14,167	14,167	4
5	001-5779-5151.000 Cellular Phone Stipend	580	1,080	1,080	1,078	1,078	5
6	001-5779-5157.000 TAX EQUITY STIPENDS	0	750	750	750	750	6
7	001-5779-5232.000 Insurance Opt-Out	1,000	1,200	1,200	1,200	1,200	7
8	PERSONNEL WAGES	572,037	582,437	582,437	731,792	714,011	8
9							9
10	PERSONNEL BENEFITS						10
11	001-5779-5211.000 FICA	29,990	30,944	30,944	39,606	35,565	11
12	001-5779-5211.005 FICA	12,162	13,613	13,613	16,376	14,464	12
13	001-5779-5221.000 Pension - WM	87,716	98,172	98,172	110,897	109,883	13
14	001-5779-5222.000 Pension - FRS	31,227	36,760	36,760	46,890	44,394	14
15	001-5779-5231.000 Life & Health Insurance	103,443	94,361	94,361	120,451	115,547	15
16	PERSONNEL BENEFITS	264,538	273,850	273,850	334,220	319,853	16
17							17
18	OPERATING EXPENDITURES						18
19	001-5779-5311.000 Professional Services	0	0	0	0	0	19
20	001-5779-5341.000 Contractual Services	42,800	81,693	81,693	94,143	94,143	20
21	001-5779-5401.000 Meetings, Conferences, Schools	0	400	400	200	194	21
22	001-5779-5411.000 Telephone	2,528	2,500	2,500	2,500	2,500	22
23	001-5779-5412.000 Postage	8	450	450	450	450	23
24	001-5779-5431.000 Utilities	10,401	10,566	10,566	10,566	10,566	24
25	001-5779-5461.000 Computer Maintenance	2,052	2,900	2,900	2,900	2,126	25
26	001-5779-5462.000 Equipment Maint-Repair	8,385	8,100	8,100	8,100	7,894	26
27	001-5779-5463.000 Vehicle Maint-Repair	11,581	9,450	9,450	9,450	9,209	27
28	001-5779-5464.000 Vehicle Operation-Fuel	12,636	13,600	13,600	13,600	13,254	28
29	001-5779-5467.000 Grounds Maintenance	39,829	45,150	46,900	45,150	44,400	29
30	001-5779-5471.000 Printing & Binding	0	125	125	100	122	30
31	001-5779-5490.001 TREE MITIGATION EXPENSES	0	0	0	0	0	31
32	001-5779-5491.000 City Hall Indirect Charges	46,804	55,379	55,379	45,872	45,872	32
33	001-5779-5511.000 Office Supplies	67	200	200	200	194	33
34	001-5779-5521.000 Operating Supplies	7,060	6,375	6,375	7,175	6,993	34
35	001-5779-5524.000 Uniforms & Clothing	4,543	6,000	8,000	7,300	7,114	35
36	001-5779-5525.000 Program Operations	364	300	300	350	291	36
37	001-5779-5541.000 Subs, Memberships, Dues	55	900	900	900	877	37
38	001-5779-5542.000 Training/Education	1,075	3,150	3,150	2,650	2,582	38
39	OPERATING EXPENDITURES	190,188	247,238	250,988	251,606	248,781	39
40							40
41	CAPITAL						41
42	001-5779-5641.000 Capital Outlay	50,890	166,700	572,790	1,525,200	1,566,900	42
43	CAPITAL	50,890	166,700	572,790	1,525,200	1,566,900	43
44							44
45	DEBT SERVICE						45
46	001-5779-5711.000 Principal Payments	185,633	189,608	189,608	193,668	193,668	46
47	001-5779-5721.000 Interest Payments	28,537	24,563	24,563	20,502	20,502	47
48	DEBT SERVICE	214,170	214,171	214,171	214,170	214,170	48
49							49
50	Totals for dept 5779-PARKS & FACILITIES	1,291,823	1,484,396	1,894,236	3,056,988	3,063,715	50
51							51

RECYCLING FUND

The Emergency/Management/Utilities Department is responsible for managing the solid waste and recycling activities of the City. The City entered into agreements with third parties to provide solid waste disposal and recycling services.

The Recycling Program provides for recycling promotion within the community and related brochure development; garbage and recycling contract administration; monitoring of the recycling programs for contamination and container replacement; commercial solid waste audits; maintenance of the drop-off center; and oversight of code violation enforcement at dumpster enclosures and for bulk pickup items.

The City of Wilton Manors uses the most resourceful and energy efficient means possible during construction projects and for replacement structures and amenities. Many of the products used include recycled materials for boardwalks; picnic tables and benches; curb stops; playground equipment and surfaces; and vehicles.

FISCAL YEAR 2013-2014 HIGHLIGHTS AND ACCOMPLISHMENTS

- Continued to maintain a database of recycling carts assigned to each address in the City.
- Maintained the City's Recycling Drop-off Center located at NE 24th Street & the Florida East Coast (FEC) railroad tracks.
- Hosted the City's 11th Annual Household Hazardous Waste collection and recycling event which attracted more than 300 participants and collected almost 28,000 lbs. of household hazardous waste.
- Continued to maintain a database of residents' individually numbered garbage roll-outs, including those who have additional bins.
- Signed the Inter-Local Agreement with Broward County for Solid Waste Disposal, including the new contract with Wheelabrator.

FISCAL YEAR 2014-2015 OBJECTIVES

- Continue to pursue pilot programs for recycling larger plastics and electronics.
- Continue to host the Annual Hazardous Waste collection and recycling event.
- Maintain the City's Recycling Drop-off Center located at NE 24th Street & the FEC railroad tracks.
- Update/maintain database of recycling carts assigned to each address in the City.
- Update/maintain database of residents' individually numbered garbage roll-outs, including those who have additional bins.

DEPARTMENTAL POSITION AND BUDGET SUMMARY
RECYCLING FUND

Type of Budgeted Expenditure	FY12-13 Actual Expenditures	FY13-14 Amended Budget	FY14-15 Adopted Budget
Personnel Wages	\$ 101,084	\$ 75,233	\$ 80,937
Personnel Benefits	52,420	42,758	41,668
Operating Expenditures	147,087	219,815	186,640
Capital	194,984	34,601	7,700
Debt Service	-	-	-
Depreciation	-	-	-
Operating Transfer To Other Funds	378,571	209,583	209,583
TOTAL DEPARTMENT COST	\$ 874,146	\$ 581,990	\$ 526,528

PERSONNEL POSITIONS	Fiscal Year 13-14		Fiscal Year 14-15	
	Number of Positions	Full Time Equivalents	Number of Positions	Full Time Equivalents
Recycling & Code Compliance Officer	1.00	1.00	1.00	1.00
Administrative Coordinator (a)	0.50	0.50	0.50	0.50
Total Full Time	1.50	1.50	1.50	1.50
RECYCLING FUND TOTALS	1.50	1.50	1.50	1.50

(a) Allocated between Recycling and Utilities Funds.

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET
Dept 5334-RECYCLING PERSONNEL						
1	PERSONNEL WAGES					
2	151-5334-5121.000 Salaries - Regular	98,551	74,773	74,773	77,383	80,477
3	151-5334-5141.000 Overtime	488	250	250	250	250
4	151-5334-5151.000 Cellular Phone Stipend	420	210	210	210	210
5	151-5334-5153.000 Assignment Pay	1,625	0	0	0	0
6	PERSONNEL WAGES	101,084	75,233	75,233	77,843	80,937
7						
8	PERSONNEL BENEFITS					
9	151-5334-5211.000 FICA	7,475	5,755	5,755	5,955	6,192
10	151-5334-5221.000 Pension - WM	19,497	12,936	12,936	12,009	12,284
11	151-5334-5222.000 Pension - FRS	2,626	3,415	3,415	3,873	3,915
12	151-5334-5231.000 Life & Health Insurance	22,822	20,652	20,652	19,270	19,277
13	PERSONNEL BENEFITS	52,420	42,758	42,758	41,107	41,668
14						
15	Totals for dept 5334-RECYCLING PERSONNEL	153,504	117,991	117,991	118,950	122,605
16						
17	Dept 5335-RECYCLING OPERATIONS					
18	OPERATING EXPENDITURES					
19	151-5335-5341.000 Contractual Services	4,235	6,536	6,536	14,434	40,539
20	151-5335-5401.000 Meetings & Conferences	0	1,200	1,200	1,200	1,169
21	151-5335-5412.000 Postage	11	50	50	50	50
22	151-5335-5431.000 Utilities	0	480	480	268	268
23	151-5335-5451.000 Insurance	4,040	5,324	5,324	0	2,298
24	151-5335-5461.000 Computer Maintenance	0	200	200	200	194
25	151-5335-5462.000 Equipment Maint-Repair	472	300	300	2,800	228
26	151-5335-5463.000 Vehicle Maint-Repair	1,053	1,300	1,300	1,600	1,559
27	151-5335-5464.000 VEHICLE OPERATION-FUEL	3,841	4,000	4,000	4,500	4,384
28	151-5335-5466.000 Building Maintenance	704	3,300	3,300	3,300	3,215
29	151-5335-5469.000 System Maintenance	4,261	4,200	4,200	4,200	4,091
30	151-5335-5471.000 Printing & Binding	401	1,000	8,478	1,000	974
31	151-5335-5472.000 Town Crier	24,276	26,814	26,814	26,814	26,122
32	151-5335-5491.000 City Hall Indirect Charges	94,553	111,876	111,876	92,671	92,671
33	151-5335-5496.000 Year End Inventory Adjmt	0	0	0	0	0
34	151-5335-5521.000 Operating Supplies	5,547	3,300	3,300	3,300	3,215
35	151-5335-5524.000 Uniforms & Clothing	519	640	640	640	563
36	151-5335-5541.000 Subs, Memberships, Dues	315	475	475	475	463
37	151-5335-5542.000 Training/Education	0	300	300	300	292
38	151-5335-5951.000 Contingencies	0	37,632	37,632	21,540	935
39	OPERATING EXPENDITURES	144,228	208,927	216,405	179,292	183,230
40						
41	CAPITAL					
42	151-5335-5641.000 Capital Outlay	192,805	2,800	28,401	2,200	1,500
43	CAPITAL	192,805	2,800	28,401	2,200	1,500
44						
45	Totals for dept 5335-RECYCLING OPERATIONS	337,033	211,727	244,806	181,492	184,730
46						
47	Dept 5779-PARKS & FACILITIES					
48	OPERATING EXPENDITURES					
49	151-5779-5521.000 Operating Supplies	2,859	3,410	3,410	3,410	3,410
50	OPERATING EXPENDITURES	2,859	3,410	3,410	3,410	3,410
51						
52	CAPITAL					
53	151-5779-5641.000 Capital Outlay	2,179	6,200	6,200	6,200	6,200
54	CAPITAL	2,179	6,200	6,200	6,200	6,200
55						
56	Totals for dept 5779-PARKS & FACILITIES	5,038	9,610	9,610	9,610	9,610
57						
58	Dept 5881-INTERFUND TRANSFERS					
59	TRANSFERS OUT					
60	151-5881-5911.000 Operating Transfers Out	378,571	209,583	209,583	209,583	209,583
61	TRANSFERS OUT	378,571	209,583	209,583	209,583	209,583
62						
63	Totals for dept 5881-INTERFUND TRANSFERS	378,571	209,583	209,583	209,583	209,583
64						
65	TOTAL RECYCLING FUND EXPENDITURES	874,146	548,911	581,990	519,635	526,528

FIRE RESCUE SPECIAL ASSESSMENT FUND

The mission of the department is to provide Fire, Emergency Medical Services (EMS), Fire Prevention, and Fire Administration in the most efficient and effective way possible to the citizens of Wilton Manors. Operations are based out of one central fire station located at 533 NE 22 Street. Fort Lauderdale Fire-Rescue provides three Firefighters for an Advanced Life Support (ALS) Engine Company and two Firefighters for an ALS Rescue (EMS). Wilton Manors provides a Fire Marshal / Fire Liaison, a Fire Inspector, and administrative assistance from the Leisure Services and Community Services Departments. The department strives to do this in the following manner:

- Fire Suppression, Rescue (Emergency Medical Services), Hazardous Materials, Mutual Aid Services - Under a contract with the City of Fort Lauderdale Fire-Rescue Department, through the Contract Administrator (Fire Marshal / Fire Liaison).
- Fire Prevention and Life Safety - Under the direction of the Fire Marshal / Fire Liaison, the Fire Prevention Division ensures fire code compliance through inspections, and provides fire cause and origin investigation services in coordination with the State Fire Marshal, and also provides fire public safety education.

**DEPARTMENTAL POSITION AND BUDGET SUMMARY
FIRE RESCUE ASSESSMENT FUND**

Type of Budgeted Expenditure	FY12-13 Actual Expenditures	FY13-14 Amended Budget	FY14-15 Adopted Budget
Personnel Wages	\$ 123,865	\$ 119,849	\$ 128,467
Personnel Benefits	50,291	62,900	65,101
Operating Expenditures	1,095,207	1,372,250	1,419,229
Capital	1,233	50,000	57,500
Debt Service	-	-	-
Depreciation	-	-	-
Operating Transfer To Other Funds	206,197	206,197	206,197
TOTAL DEPARTMENT COST	\$ 1,476,793	\$ 1,811,196	\$ 1,876,494

PERSONNEL POSITIONS	Fiscal Year 13-14		Fiscal Year 14-15	
	Number of Positions	Full Time Equivalents	Number of Positions	Full Time Equivalents
Director of Community Development Services (a)	0.10	0.10	0.10	0.10
Fire Marshal / Construction Division Manager (a)	0.70	0.70	0.70	0.70
Business Tax License / Office Manager (a)	0.15	0.15	0.15	0.15
Development Project Coordinator (a)	0.10	0.10	0.10	0.10
Community Planning Technician (a)	0.10	0.10	0.10	0.10
Fire Inspector	1.00	1.00	1.00	1.00
Total Full Time	2.15	2.15	2.15	2.15
Part Time Fire Inspector (b)	0.00	0.00	0.00	0.00
Total Part Time	0.00	0.00	0.00	0.00
FIRE ASSESSMENT FUND TOTALS	2.15	2.15	2.15	2.15

(a) Payroll costs are allocated between the Community Development Services Department and the Fire Assessment Fund.

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET
Dept 5223-FIRE PREVENTION						
1	PERSONNEL WAGES					
2	155-5223-5121.000 Salaries - Regular	86,823	118,053	118,053	127,643	127,051
3	155-5223-5131.000 Salaries - Part-Time	31,010	0	0	0	0
4	155-5223-5141.000 Overtime	55	500	500	0	0
5	155-5223-5151.000 Cellular Phone Stipend	1,670	1,116	1,116	1,116	1,116
6	155-5223-5153.000 Assignment Pay	4,307	0	0	0	0
7	155-5223-5232.000 Insurance Opt-Out	0	180	180	300	300
8	PERSONNEL WAGES	123,865	119,849	119,849	129,059	128,467
9						
10	PERSONNEL BENEFITS					
11	155-5223-5211.000 FICA	9,031	9,168	9,168	9,873	9,828
12	155-5223-5221.000 Pension - WM	22,436	20,424	20,424	19,809	20,306
13	155-5223-5222.000 Pension - FRS	6,678	9,062	9,062	11,061	11,009
14	155-5223-5231.000 Life & Health Insurance	12,146	24,246	24,246	23,959	23,958
15	PERSONNEL BENEFITS	50,291	62,900	62,900	64,702	65,101
16						
17	OPERATING EXPENDITURES					
18	155-5223-5311.000 Professional Services	1,174	1,000	1,000	26,000	26,000
19	155-5223-5411.000 Telephone	0	167	167	167	167
20	155-5223-5412.000 Postage	293	250	250	300	300
21	155-5223-5451.000 Insurance	0	0	0	0	0
22	155-5223-5461.000 Computer Maintenance	1,907	1,200	1,200	1,200	1,200
23	155-5223-5462.000 Equipment Maint-Repair	17	300	300	300	300
24	155-5223-5463.000 Vehicle Maint-Repair	2,608	1,500	1,500	1,500	1,500
25	155-5223-5464.000 VEHICLE OPERATION-FUEL	2,873	4,000	4,000	4,000	4,000
26	155-5223-5465.000 Copy Machine	712	3,000	3,000	3,000	3,000
27	155-5223-5471.000 Printing & Binding	0	400	400	400	400
28	155-5223-5521.000 Operating Supplies	513	3,995	3,995	3,995	3,995
29	155-5223-5524.000 Uniforms & Clothing	460	1,000	1,000	1,000	1,000
30	155-5223-5541.000 Subs, Memberships, Dues	1,439	1,750	1,750	1,750	1,750
31	155-5223-5542.000 Training/Education	180	1,500	1,500	1,500	1,500
32	OPERATING EXPENDITURES	12,176	20,062	20,062	45,112	45,112
33						
34	CAPITAL					
35	155-5223-5641.000 Capital Outlay	1,233	50,000	50,000	87,500	57,500
36	CAPITAL	1,233	50,000	50,000	87,500	57,500
37						
38	Totals for dept 5223-FIRE PREVENTION	187,565	252,811	252,811	326,373	296,180
39						
40	Dept 5225-FIRE OPERATIONS					
41	OPERATING EXPENDITURES					
42	155-5225-5311.000 Professional Services	4,137	2,000	2,000	3,000	3,000
43	155-5225-5312.000 Legal Services	3,447	10,000	10,000	5,000	5,000
44	155-5225-5341.000 Contractual Services	987,130	1,141,955	1,141,955	1,269,356	1,269,356
45	155-5225-5411.000 Telephone	1,604	1,600	1,600	1,600	1,600
46	155-5225-5412.000 Postage	159	100	100	100	100
47	155-5225-5431.000 Utilities	12,628	12,522	12,522	12,522	12,522
48	155-5225-5451.000 Insurance	12,318	16,503	16,503	10,396	10,396
49	155-5225-5462.000 Equipment Maint-Repair	1,093	4,400	4,400	4,400	4,400
50	155-5225-5463.000 Vehicle Maint-Repair	0	0	0	0	0
51	155-5225-5466.000 Building Maintenance	3,493	4,000	4,000	10,000	10,000
52	155-5225-5467.000 Grounds Maintenance	0	0	0	0	0
53	155-5225-5491.000 City Hall Indirect Charges	56,732	67,126	67,126	55,603	55,603
54	155-5225-5521.000 Operating Supplies	211	1,800	1,800	1,800	1,800
55	155-5225-5541.000 Subs, Memberships, Dues	79	340	340	340	340
56	155-5225-5542.000 Training/Education	0	0	0	0	0
57	155-5225-5951.000 Contingencies	0	89,842	89,842	0	0
58	OPERATING EXPENDITURES	1,083,031	1,352,188	1,352,188	1,374,117	1,374,117
59						
60	CAPITAL					
61	155-5225-5641.000 Capital Outlay	0	0	0	0	0
62	CAPITAL	0	0	0	0	0
63						
64	Totals for dept 5225-FIRE OPERATIONS	1,083,031	1,352,188	1,352,188	1,374,117	1,374,117
65						

CITY OF WILTON MANORS
 BUDGET EXPENDITURE DETAIL
 FISCAL YEAR 2014-2015 BUDGET

	GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
66	Dept 5881-INTERFUND TRANSFERS							66
67	TRANSFERS OUT							67
68	155-5881-5911.000	Operating Transfers Out	206,197	206,197	206,197	206,197	206,197	68
69	TRANSFERS OUT		206,197	206,197	206,197	206,197	206,197	69
70								70
71	Totals for dept 5881-INTERFUND TRANSFERS		206,197	206,197	206,197	206,197	206,197	71
72								72
73	TOTAL FIRE FUND EXPENDITURES		1,476,793	1,811,196	1,811,196	1,906,687	1,876,494	73

MISCELLANEOUS GRANTS FUND

The revenue from this fund comes from grants awarded to the City from federal and state agencies and local governmental entities. Grant revenues received maybe spend only for purposes specified in the grant agreement and require some level of compliance and reporting.

DEPARTMENTAL BUDGET SUMMARY
Miscellaneous Grants Fund
Fund 157

Type of Budgeted Expenditure	FY12-13 Actual Expenditures	FY13-14 Amended Budget	FY14-15 Adopted Budget
Personnel Wages	\$ 15,780	\$ -	\$ 22,288
Personnel Benefits	1,487	-	-
Operating Expenditures	19,569	-	32,372
Capital	179,872	-	190,375
Debt Service	-	-	-
Depreciation	-	-	-
Operating Transfer To Other Funds	-	-	-
TOTAL DEPARTMENT COST	<u>\$ 216,708</u>	<u>\$ -</u>	<u>\$ 245,035</u>

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
FUND 157 MISCELLANEOUS GRANTS FUND							
1	PERSONNEL WAGES						1
2	157-5221-5141.000 EMLEG Grant Overtime	15,780	0	0	22,288	22,288	2
3	PERSONNEL WAGES	15,780	0	0	22,288	22,288	3
4							4
5	PERSONNEL BENEFITS						5
6	157-5221-5211.000 EMLEG Grant FICA	1,487	0	0	0	0	6
7	PERSONNEL BENEFITS	1,487	0	0	0	0	7
8							8
9	OPERATING EXPENDITURES						9
10	157-5119-5951.000 Contingencies	0	0	0	25,000	25,000	10
11	157-5210-5802.004 Bulletproof Vest Grant Expense	0	0	0	3,375	3,375	11
12	157-5210-5807.003 2009 Recovery Act JAG Program	1,703	0	0	0	0	12
13	157-5210-5807.004 2010 JAG Grant	0	0	0	0	0	13
14	157-5210-5807.008 Metro Broward Drug Task Force	9,653	0	0	0	0	14
15	157-5210-5807.009 2012-JAGD-BROW-2-C5-046	0	0	0	0	0	15
16	157-5210-5807.010 2013 JAGD-BROW-4-D8-062	4,045	0	0	3,997	3,997	16
17	157-5221-5542.000 EMLEG TRAINING/EDUCATION	1,798	0	0	0	0	17
18	157-5771-5521.000 Operating Supplies	2,370	0	0	0	0	18
19	OPERATING EXPENDITURES	19,569	0	0	32,372	32,372	19
20							20
21	CAPITAL						21
22	157-5221-5640.000 2013 DOJ GRANT (LAPTOPS)	46,600	0	0	0	0	22
23	157-5712-5802.001 State Aid to Libraries	15,518	0	0	0	0	23
24	157-5779-5601.006 CAPITAL OUTLAY - CDBG 38TH YEAR	0	0	0	0	0	24
25	157-5779-5601.007 CDBG 39TH YR EXP	0	0	0	67,319	67,319	25
26	157-5779-5601.008 CDBG 40TH YR EXP	0	0	0	67,221	67,221	26
27	157-5779-5601.009 FDEP REC TRAIL PROGRAM EXP	0	0	0	55,835	55,835	27
28	157-5779-5809.000 Parks for PeopleGrant Phase II	29,178	0	0	0	0	28
29	157-5779-5601.005 CAPITAL OUTLAY - CDBG 37TH YR	88,576	0	0	0	0	29
30	CAPITAL	179,872	0	0	190,375	190,375	30
31							31
32							32
33	TOTAL MISCELLANEOUS GRANT FUND EXPENDITURES	216,708	0	0	245,035	245,035	33

ROAD IMPROVEMENT FUND

The Emergency Management/Utilities Department is responsible for the City's road maintenance and improvement operations.

The revenue from this fund is generated through a State and Local Option Gas Tax. The City uses this money to overlay streets, install traffic calming devices, perform right-of-way grounds maintenance, and for purchasing related right-of-way maintenance equipment, supplies, and materials.

FISCAL YEAR 2013-2014 HIGHLIGHTS AND ACCOMPLISHMENTS

- Coordinated two (2) houses demolitions for the Hagen Park expansion.
- Started the first phase of the installation of sidewalks between City Hall and N Dixie Highway, completing the section on NE 21st Court from Wilton Drive to NE 20th Drive and along NE 20th Drive to NE 6th Terrace.
- Contracted with the City's consulting engineers for the design and construction management of sidewalks and bike paths on NE 16th Avenue from NE 26th Street north to the bridge.
- Worked with the City contractor and completed thermoplastic striping three (3) intersections and twenty-four (24) speed humps throughout the City.
- Oversaw replacement of 158 sidewalk planks and 16 trip hazards.
- Managed construction of the NE 8th Terrace parking lot.

FISCAL YEAR 2014-2015 OBJECTIVES

- Continue repair of existing deteriorated sidewalks and continue to add sidewalks where necessary.
- Design and seek input for new bike paths, sidewalks and resurfacing of N Dixie Highway from the South City Limits to 5 Points.
- Contract out the installation of bike paths and sidewalks on NE 16th Avenue from NE 26th Street north to the bridge.
- Continue to identify and pursue grant funding to assist in improving and modernizing the City's network of roads.

DEPARTMENTAL BUDGET SUMMARY
ROAD IMPROVEMENT FUND

Type of Budgeted Expenditure	FY12-13 Actual Expenditures	FY13-14 Amended Budget	FY14-15 Adopted Budget
Personnel Wages	\$ -	\$ -	\$ -
Personnel Benefits	-	-	-
Operating Expenditures	90,995	98,318	103,775
Capital	54,579	286,281	214,625
Debt Service	-	-	-
Depreciation	-	-	-
Operating Transfer To Other Funds	-	-	-
TOTAL DEPARTMENT COST	\$ 145,574	\$ 384,599	\$ 318,400

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
Fund 163 - ROAD IMPROVEMENT							
Dept 5441-ROAD IMP/PUBLIC SERVICES							
1	OPERATING EXPENDITURES						1
2	163-5441-5302.000 Road Imprvmt Operations	30,089	33,250	33,250	33,250	32,481	2
3	163-5441-5491.000 City Hall Indirect Chgs	18,911	22,375	22,375	18,534	18,534	3
4	163-5441-5496.000 Year End Inventory Adjmt	(1,220)	0	0	0	0	4
5	163-5441-5951.000 Contingencies	0	255	255	9,297	10,597	5
6	OPERATING EXPENDITURES	47,780	55,880	55,880	61,081	61,612	6
7							7
8	CAPITAL						8
9	163-5441-5641.000 Capital Outlay	54,579	156,336	286,281	186,625	214,625	9
10	CAPITAL	54,579	156,336	286,281	186,625	214,625	10
11							11
12	Totals for dept 5441-ROAD IMP/PUBLIC SERVICES	102,359	212,216	342,161	247,706	276,237	12
13							13
14	Dept 5779-PARKS & FACILITIES						14
15	OPERATING EXPENDITURES						15
16	163-5779-5341.000 Contractual Services	19,908	19,750	19,750	19,750	19,750	16
17	163-5779-5467.000 Right-of-Way Maintenance	23,307	22,688	22,688	22,944	22,413	17
18	OPERATING EXPENDITURES	43,215	42,438	42,438	42,694	42,163	18
19							19
20	CAPITAL						20
21	163-5779-5641.000 Capital Outlay	0	0	0	0	0	21
22	CAPITAL	0	0	0	0	0	22
23							23
24	Totals for dept 5779-PARKS & FACILITIES	43,215	42,438	42,438	42,694	42,163	24
25							25
26	Dept 5881-INTERFUND TRANSFERS						26
27	TRANSFERS OUT						27
28	163-5881-5911.000 Operating Transfers Out	0	0	0	0	0	28
29	TRANSFERS OUT	0	0	0	0	0	29
30							30
31	Totals for dept 5881-INTERFUND TRANSFERS	0	0	0	0	0	31
32							32
33	TOTAL FUND EXPENDITURES	145,574	254,654	384,599	290,400	318,400	33

JENADA GATEHOUSE SPECIAL ASSESSMENT FUND

The Jenada Gatehouse Special Assessment budget provides for the maintenance and utilities of the gatehouse, and is funded by the residents of Jenada Isle through a special assessment.

DEPARTMENTAL BUDGET SUMMARY
JENADA GATEHOUSE ASSESSMENT

Type of Budgeted Expenditure	FY12-13 Actual Expenditures	FY13-14 Amended Budget	FY14-15 Recommended Budget
Personnel Wages	\$ -	\$ -	\$ -
Personnel Benefits	-	-	-
Operating Expenditures	5,692	8,920	8,162
Capital	-	10,000	10,000
Debt Service	-	-	-
Depreciation	-	-	-
Operating Transfer To Other Funds	-	-	-
TOTAL DEPARTMENT COST	\$ 5,692	\$ 18,920	\$ 18,162

CITY OF WILTON MANORS
 BUDGET EXPENDITURE DETAIL
 FISCAL YEAR 2014-2015 BUDGET

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
Fund 601 - JENADA SPECIAL ASSESSMENT FUND							
Dept 5440-PUBLIC SERVICES							
1	OPERATING EXPENDITURES						1
2	601-5440-5312.000 Legal Services	1,820	2,600	2,600	2,162	2,162	2
3	601-5440-5466.000 Building Maintenance	3,872	6,320	6,320	6,000	6,000	3
4	601-5440-5494.000 Miscellaneous Expense	0	0	0	0	0	4
5	OPERATING EXPENDITURES	5,692	8,920	8,920	8,162	8,162	5
6							6
7	CAPITAL						7
8	601-5440-5641.000 Capital Outlay	0	10,000	10,000	10,000	10,000	8
9	CAPITAL	0	10,000	10,000	10,000	10,000	9
10							10
11	Totals for dept 5440-PUBLIC SERVICES	5,692	18,920	18,920	18,162	18,162	11
12							12
13	TOTAL FUND EXPENDITURES	5,692	18,920	18,920	18,162	18,162	13

WATER & SEWER UTILITIES FUND

The Emergency Management/Utilities Department is responsible for the water distribution network and the sanitary sewer collection system. The Finance Department is responsible for the preparation and collection of utility bills.

WATER DISTRIBUTION

The City of Wilton Manors receives its water from the City of Fort Lauderdale through a 20 year large user agreement. The water plant named “Five Ash” is located at NW 9th Avenue and 38th Street, and water is distributed to Wilton Manors through three 8” master meters (similar to a standard house meter but larger) located on NW 9th Avenue, N Andrews Avenue and NE 11th Avenue. The City of Fort Lauderdale invoices the City of Wilton Manors for the consumption monthly.

The water meter program includes meter reading; meter repairs and replacement; turn ons/off; non-payment tags, leak detection; pressure checks; meter read checks; backflow certification; and general customer complaints response.

The water distribution program includes service line replacement (between the main and meter); fire hydrant flow testing, repair and replacement; installing hydrant isolation valves, exercise hydrants and valves; and painting valve boxes, hydrants and marking locations in street and main line repairs.

The backflow and cross-connection program is a statutory requirement and it is monitored on an annual basis. The Emergency Management/Utilities Department Director is required to sign off on all test and maintenance reports submitted by independent technicians.

SEWER COLLECTION

The City of Wilton Manors contracts with the City of Fort Lauderdale to treat all sewage that is generated in the City of Wilton Manors. Usage is tracked through one sewer meter 16” in diameter, which is located in the City of Oakland Park at NE 16th Avenue and 42nd Street. This meter is read on a monthly basis for the purposes of billing. After sewage is pumped through the meter, it is sent to a transfer station that pumps it to the George T. Lohmeyer Regional Wastewater Treatment Plant in Port Everglades for the required treatment by DEP.

The sewer lift station program provides continual maintenance to the City's twelve stations. The various internal functions of the stations are monitored via a computerized telemetry system. The telemetry system provides the field personnel with a daily record of these functions. Other elements of this program include the biannual cleaning of the station wet well using a vacuum truck, and repairing/replacing valves, motors, pump parts and electrical panels. Routine lift station maintenance is performed at least once a month.

The lateral repair and replacement program is an on-going project. Sewer laterals are repaired or replaced on an "as-needed" basis. Laterals have been long identified as a major infiltration contributor to the sewer system. System expansion is necessary to provide adequate space for redevelopment.

The grease trap/oil separator inspection program augments the State's program. Grease build-up in a restaurant's trap causes it to overflow into the sanitary sewer system. This will cause main-line clogging and excessive build-up on the wet well walls, both of which require unnecessary cleaning and accelerated maintenance.

The sewer collection system televideo, smoke testing, and sealing programs are designed to address the sewer system's infiltration in aggregate. This program operates on a continuous schedule until the entire system has been televised and repaired. The process addresses main lines as well as the house service laterals.

UTILITY BILLING

Utility Billing is responsible for the timely preparation and distribution of the monthly utility bills for all water, sewer, stormwater, recycling and solid waste customers. Customer service personnel field all utility related inquiries from City residents, and help promote water conservation and participation in the City's recycling program. Responsibilities also include coordinating services with our solid waste hauler, processing utility liens, and maintaining the timely collection of utility payments. The Utility Billing office is located in City Hall and is administered as part of the Finance Department.

FISCAL YEAR 2013-2014 HIGHLIGHTS AND ACCOMPLISHMENTS

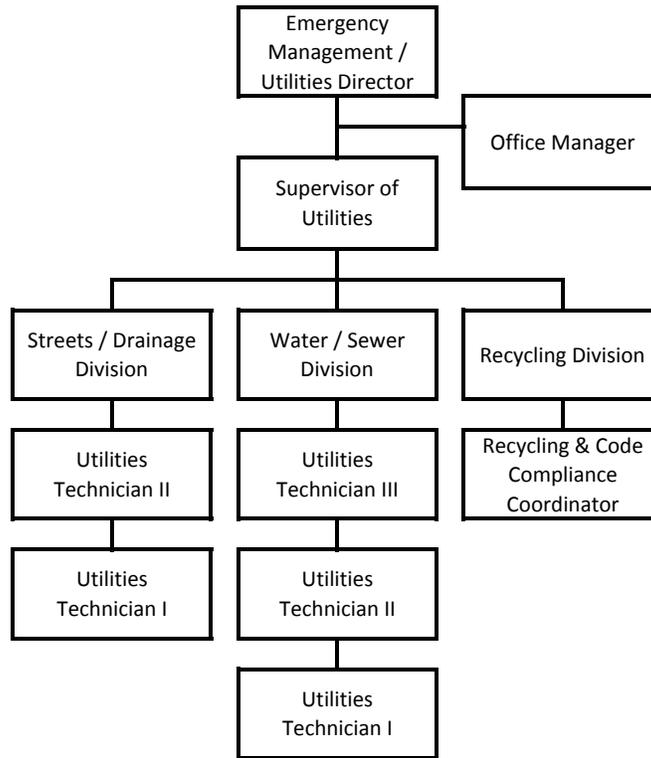
- Completed the first phase of the valve maintenance program, which also provided GIS locations for each valve. The program is now approximately 75% complete.
- Initiated a pilot program to convert 160 water meters to encoded meters that can be read by a handheld device as the meter reader walks or rides by. All water meters are expected to be converted by FY2017-18.
- Worked with the City's consulting engineers for the design and construction management of a water main replacement on NE 3rd Avenue.
- Purchased and installed \$10,000 replacement water meters. This keeps the City's water consumption read accurate since aging meters historically "slow down" and under record water consumption.
- Replaced four fire hydrants and twelve water service lines. This saves the City money due to decreased underground water leakage.
- Continued to publish the City's annual Water Quality Report.
- Completed the annual fire hydrant testing (268 hydrants total), in conjunction with the City's Fire Inspector.
- Upgraded Lift Station #10 from an air bubbler system to a transducer system.
- Continued to work with a GIS consultant to convert the City's c.1987 water, sewer and stormwater maps into ArcGIS, based on aerial images taken in January 2007.

FISCAL YEAR 2014-2015 OBJECTIVES

- Continue the state-mandated valve maintenance project started in FY2013-14.
- Continue the yearly meter change-out program which assists in the accuracy of the water meter reads.
- Continue water meter replacements in cases where the meter has slowed down and has decreased accuracy. Approximately 200 meters are replaced each year.
- Work with contractor in managing the encoded water meter project.
- Continue maintaining fire hydrants, water services, meter boxes, valve boxes, water meters and hydrant valves, as necessary to reduce underground leakage.
- Continue to identify and pursue grant funding to assist in improving and modernizing the City's water system.
- Upgrade two sewer lift stations from Remote Terminal Units (RTUs) to Telemetry Control Units (TCUs).
- Continue the sewer manhole rehabilitation program.
- Continue with sewer system maintenance, including the cleaning, repairing, sliplining or replacement of deteriorated sewer pipe.
- Maintain sewer inflow and infiltration studies.
- Using the latest technology, continue an aggressive program to identify problems in our lateral system and make necessary repairs.
- Start replacement funding plan for three (3) submersible pumps at Lift Station 11.
- Continue to identify and pursue grant funding to assist in improving and modernizing the City's sewer system.
- Manage contract with third party that maintains the City's quality backflow prevention program which protects our potable water system and customers.
- Ensure water employees' new State certification is maintained by providing continuing education hours.
- Continue employee training on GIS software for water and sewer maps.
- Continue with plan reviews for redevelopment and household additions, and inspections of driveways and projects affecting the water and/or sewer system.

Emergency Management / Utilities

ORGANIZATIONAL CHART



**DEPARTMENTAL POSITION AND BUDGET SUMMARY
UTILITIES FUND**

Type of Budgeted Expenditure	FY12-13 Actual Expenditures	FY13-14 Amended Budget	FY14-15 Adopted Budget
Personnel Wages	\$ 748,724	\$ 428,710	\$ 471,453
Personnel Benefits	192,137	233,432	195,837
Operating Expenditures	3,405,622	3,838,048	3,769,250
Capital	-	945,562	1,408,932
Debt Service	198,852	1,215,683	1,302,256
Depreciation	308,469	482,900	309,300
Operating Transfer To Other Funds	1,254,980	1,254,980	1,475,000
TOTAL DEPARTMENT COST	\$ 6,108,784	\$ 8,399,315	\$ 8,932,028

PERSONNEL POSITIONS	Fiscal Year 13-14		Fiscal Year 14-15	
	Number of Positions	Full Time Equivalents	Number of Positions	Full Time Equivalents
Director of Emergency Management/Utilities (a)	0.75	0.75	0.75	0.75
Office Manager (b)	0.50	0.50	0.50	0.50
Customer Service Supervisor	1.00	1.00	1.00	1.00
Customer Service Representative	1.00	1.00	1.00	1.00
Supervisor of Utilities	1.00	1.00	1.00	1.00
Utilities Technician III	1.00	1.00	1.00	1.00
Utilities Technician II	1.00	1.00	1.00	1.00
Utilities Technician I	1.00	1.00	1.00	1.00
Total Full Time	7.25	7.25	7.25	7.25
Part Time Customer Service Representative	0.50	0.50	0.50	0.50
Total Part Time	0.50	0.50	0.50	0.50
UTILITIES FUND TOTALS	7.75	7.75	7.75	7.75

(a) This position is allocated between the General Fund and the Utilities Fund.

(b) This position is allocated between the Recycling Fund and the Utilities Fund.

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
Fund 401 - UTILITY FUND							
Dept 5330-WATER U/B PERSONNEL							
1	PERSONNEL WAGES						1
2	401-5330-5121.000 Salaries - Regular	65,712	64,493	64,493	67,549	71,092	2
3	401-5330-5122.000 Curr Lia-Compensated Abs	1,407	0	0	0	0	3
4	401-5330-5141.000 Overtime	802	750	750	750	750	4
5	PERSONNEL WAGES	67,921	65,243	65,243	68,299	71,842	5
6							6
7	PERSONNEL BENEFITS						7
8	401-5330-5211.000 FICA	4,584	4,991	4,991	5,225	5,496	8
9	401-5330-5221.000 Pension - WM	14,397	11,157	11,157	10,483	10,734	9
10	401-5330-5222.000 Pension - FRS	2,003	2,244	2,244	2,544	2,610	10
11	401-5330-5231.000 Life & Health Insurance	13,913	17,069	17,069	5,419	5,419	11
12	PERSONNEL BENEFITS	34,897	35,461	35,461	23,671	24,259	12
13							13
14	Totals for dept 5330-WATER U/B PERSONNEL	102,818	100,704	100,704	91,970	96,101	14
15							15
16	Dept 5331-SEWER U/B PERSONNEL						
17	PERSONNEL WAGES						17
18	401-5331-5121.000 Salaries - Regular	65,712	64,493	64,493	67,549	71,092	18
19	401-5331-5122.000 Curr Lia-Compensated Abs	1,407	0	0	0	0	19
20	401-5331-5141.000 Overtime	801	750	750	750	750	20
21	401-5331-5151.000 Cellular Phone Stipend	140	0	0	0	0	21
22	PERSONNEL WAGES	68,060	65,243	65,243	68,299	71,842	22
23							23
24	PERSONNEL BENEFITS						24
25	401-5331-5211.000 FICA	5,098	4,991	4,991	5,225	5,496	25
26	401-5331-5221.000 Pension - WM	14,397	11,157	11,157	10,483	10,734	26
27	401-5331-5222.000 Pension - FRS	2,003	2,244	2,244	2,544	2,610	27
28	401-5331-5231.000 Life & Health Insurance	13,910	14,898	14,898	5,419	5,419	28
29	PERSONNEL BENEFITS	35,408	33,290	33,290	23,671	24,259	29
30							30
31	Totals for dept 5331-SEWER U/B PERSONNEL	103,468	98,533	98,533	91,970	96,101	31
32							32
33	Dept 5332-SEWER OPERATIONS						
34							34
35	PERSONNEL WAGES						35
36	401-5332-5121.000 Salaries - Regular	129,710	188,238	188,238	205,435	203,216	36
37	401-5332-5122.000 Curr Lia-Compensated Abs	3,783	0	0	0	0	37
38	401-5332-5141.000 Overtime	7,267	2,200	2,200	10,400	10,400	38
39	401-5332-5151.000 Cellular Phone Stipend	1,020	1,673	1,673	1,673	1,673	39
40	401-5332-5154.000 Duty Pay	5,411	7,800	7,800	5,850	5,850	40
41	401-5332-5157.000 TAX EQUITY STIPENDS	0	0	0	563	563	41
42	PERSONNEL WAGES	147,191	199,911	199,911	223,921	221,702	42
43							43
44	PERSONNEL BENEFITS						44
45	401-5332-5211.000 FICA	10,952	15,293	15,293	17,130	16,960	45
46	401-5332-5221.000 Pension - WM	28,859	32,566	32,566	31,881	32,603	46
47	401-5332-5222.000 Pension - FRS	867	8,775	8,775	11,200	10,841	47
48	401-5332-5231.000 Life & Health Insurance	46,596	53,041	53,041	45,320	45,318	48
49	PERSONNEL BENEFITS	87,274	109,675	109,675	105,531	105,722	49

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
1	OPERATING EXPENDITURES						1
2	401-5332-5311.000 Professional Services	1,263	800	800	800	781	2
3	401-5332-5312.000 Legal Services	3,731	5,000	5,000	5,000	5,000	3
4	401-5332-5321.000 Audit & Accounting	11,660	11,400	11,400	11,100	11,100	4
5	401-5332-5341.000 Contractual Services	34,987	6,194	6,194	7,194	7,194	5
6	401-5332-5342.000 Contractual - Waste Water	907,268	900,000	900,000	900,000	1,052,196	6
7	401-5332-5401.000 Meetings & Conferences	11	1,200	1,200	1,200	1,171	7
8	401-5332-5411.000 Telephone	1,451	1,735	1,735	1,735	1,735	8
9	401-5332-5412.000 Postage	12,834	14,100	14,100	14,100	14,100	9
10	401-5332-5431.000 Utilities	63,742	62,482	62,482	62,482	62,482	10
11	401-5332-5451.000 Insurance	12,627	16,503	16,503	22,666	22,666	11
12	401-5332-5461.000 Computer Maintenance	10,020	2,200	2,200	7,693	7,510	12
13	401-5332-5462.000 Equipment Maint-Repair	5,505	6,500	6,500	9,150	8,932	13
14	401-5332-5463.000 Vehicle Maint-Repair	3,434	3,250	3,250	4,450	3,895	14
15	401-5332-5464.000 VEHICLE OPERATION-FUEL	6,975	7,400	7,400	10,100	9,860	15
16	401-5332-5466.000 Building Maintenance	1,372	3,000	3,000	3,000	2,928	16
17	401-5332-5469.000 System Maintenance	15,361	30,500	30,500	33,000	32,215	17
18	401-5332-5471.000 Printing & Binding	2,030	0	0	1,000	976	18
19	401-5332-5491.000 City Hall Indirect Chgs	141,827	167,815	167,815	139,007	139,007	19
20	401-5332-5511.000 Office Supplies	1,730	1,500	1,500	1,500	1,465	20
21	401-5332-5521.000 Operating Supplies	8,942	3,000	3,000	3,000	2,928	21
22	401-5332-5524.000 Uniforms & Clothing	1,859	1,480	1,480	1,480	645	22
23	401-5332-5541.000 Subs, Memberships, Dues	204	1,312	1,312	1,312	1,281	23
24	401-5332-5542.000 Training/Education	1,186	4,900	9,900	6,400	6,248	24
25	401-5332-5951.000 Contingencies	0	0	0	0	0	25
26	401-5332-5992.000 ECONOMIC DEVELOPMENT	2,005	0	0	0	0	26
27	OPERATING EXPENDITURES	1,252,024	1,252,271	1,257,271	1,247,369	1,396,315	27
28							28
29	CAPITAL						29
30	401-5332-5808.005 2011 Upgrade Lift Station #11	0	0	0	0	0	30
31	401-5332-5954.000 Conting -Cap/Equipment	0	0	0	0	0	31
32	401-5332-5955.000 CURRENT YEAR CAPITAL EXPENDITURE	0	367,235	571,727	638,241	638,241	32
33	CAPITAL	0	367,235	571,727	638,241	638,241	33
34							34
35	DEBT SERVICE						35
36	401-5332-5701.000 Debt Service	121,750	627,579	627,579	758,292	758,292	36
37	401-5332-5702.000 Bond Issuance Costs	0	0	0	0	0	37
38	DEBT SERVICE	121,750	627,579	627,579	758,292	758,292	38
39							39
40	DEPRECIATION						40
41	401-5332-5994.000 Dep Exp-Furn & Equipment	139,943	132,200	132,200	140,000	140,000	41
42	401-5332-5995.000 Depr Exp - Sewer	56,233	11,800	11,800	56,000	56,000	42
43	401-5332-5997.000 Dep Exp - Sys Imp Proj	22,690	22,700	22,700	22,800	22,800	43
44	DEPRECIATION	218,866	166,700	166,700	218,800	218,800	44
45							45
46	Totals for dept 5332-SEWER OPERATIONS	1,827,105	2,723,371	2,932,863	3,192,154	3,339,072	46
47							47
48	Dept 5333-WATER OPERATIONS						48
49							49
50	PERSONNEL WAGES						50
51	401-5333-5121.000 Salaries - Regular	58,546	94,040	94,040	101,517	99,656	51
52	401-5333-5122.000 Curr Lia-Compensated Abs	3,783	0	0	0	0	52
53	401-5333-5141.000 Overtime	2,887	900	900	3,500	3,500	53
54	401-5333-5151.000 Cellular Phone Stipend	0	773	773	773	773	54
55	401-5333-5154.000 Duty Pay	1,803	2,600	2,600	1,950	1,950	55
56	401-5333-5157.000 TAX EQUITY STIPENDS	0	0	0	188	188	56
57	PERSONNEL WAGES	67,019	98,313	98,313	107,928	106,067	57
58							58
59	PERSONNEL BENEFITS						59
60	401-5333-5211.000 FICA	3,456	7,521	7,521	8,256	8,114	60
61	401-5333-5221.000 Pension - WM	9,620	16,269	16,269	15,754	16,136	61
62	401-5333-5222.000 Pension - FRS	2,319	7,595	7,595	9,733	9,381	62
63	401-5333-5231.000 Life & Health Insurance	19,163	23,621	23,621	7,969	7,966	63
64	PERSONNEL BENEFITS	34,558	55,006	55,006	41,712	41,597	64

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
1	OPERATING EXPENDITURES						1
2	401-5333-5311.000 Professional Services	3,055	10,650	10,650	650	634	2
3	401-5333-5312.000 Legal Services	5,789	5,000	5,000	5,000	5,000	3
4	401-5333-5321.000 Audit & Accounting	7,760	11,400	11,400	11,100	11,100	4
5	401-5333-5341.000 Contractual Services	35,780	22,902	22,902	23,502	23,502	5
6	401-5333-5401.000 Meetings & Conferences	0	2,100	2,100	2,100	2,048	6
7	401-5333-5411.000 Telephone	957	830	830	830	830	7
8	401-5333-5412.000 Postage	12,770	14,100	14,100	14,100	14,100	8
9	401-5333-5432.000 Water Purchases	1,840,017	2,100,000	2,100,000	2,100,000	2,100,000	9
10	401-5333-5451.000 Insurance	7,595	8,518	8,518	16,927	16,927	10
11	401-5333-5461.000 Computer Maintenance	8,761	3,224	3,224	8,716	8,500	11
12	401-5333-5462.000 Equipment Maint-Repair	2,841	2,450	2,450	2,750	2,682	12
13	401-5333-5463.000 Vehicle Maint-Repair	1,134	8,750	8,750	7,400	2,617	13
14	401-5333-5464.000 VEHICLE OPERATIION-FUEL	6,452	7,600	7,600	8,850	8,631	14
15	401-5333-5469.000 System Maintenance	29,708	21,500	21,500	21,500	20,969	15
16	401-5333-5471.000 Printing & Binding	2,659	750	750	750	731	16
17	401-5333-5491.000 City Hall Indirect Chgs	141,827	167,815	167,815	139,007	139,007	17
18	401-5333-5494.000 Miscellaneous Expense	0	0	0	0	0	18
19	401-5333-5496.000 Year End Inventory Adjmt	36,833	0	0	0	0	19
20	401-5333-5511.000 Office Supplies	1,755	1,200	1,200	1,200	1,170	20
21	401-5333-5521.000 Operating Supplies	4,221	4,800	4,800	4,800	4,763	21
22	401-5333-5524.000 Uniforms & Clothing	1,275	1,480	1,480	1,480	1,480	22
23	401-5333-5541.000 Subs, Memberships, Dues	1,288	1,825	1,825	1,825	1,780	23
24	401-5333-5542.000 Training/Education	1,380	2,600	8,400	2,600	2,535	24
25	401-5333-5951.000 Contingencies	0	8,783	8,783	0	3,929	25
26	401-5333-5991.000 Contingency - Fund Balance	1,746	0	0	0	0	26
27	401-5333-5992.000 DEPRECIATION EXPENSE - INFRASTRUCTURE	396,528	397,700	397,700	0	0	27
28	OPERATING EXPENDITURES	2,552,131	2,805,977	2,811,777	2,375,087	2,372,935	28
29							29
30	CAPITAL						30
31	401-5333-5954.000 Conting -Cap/Equipment	0	0	2,725	0	0	31
32	401-5333-5955.000 CURRENT YEAR CAPITAL EXPENDITURE	0	325,735	371,110	770,691	770,691	32
33	CAPITAL	0	325,735	373,835	770,691	770,691	33
34							34
35	DEBT SERVICE						35
36	401-5333-5701.000 Debt Service	77,102	588,104	588,104	543,964	543,964	36
37	DEBT SERVICE	77,102	588,104	588,104	543,964	543,964	37
38							38
39	DEPRECIATION						39
40	401-5333-5993.000 Dep Exp -System & Improvements	0	0	0	0	0	40
41	401-5333-5994.000 Dep Exp - Fire Hydrants	45,735	43,400	43,400	46,000	46,000	41
42	401-5333-5995.000 Dep Exp - Autos & Trucks	3,473	3,500	3,500	3,600	3,600	42
43	401-5333-5996.000 Dep Exp - Furn & Equipment	5,851	0	0	5,900	5,900	43
44	401-5333-5997.000 Dep Exp - Sys Imp Proj	34,544	38,300	38,300	35,000	35,000	44
45	401-5333-5998.000 Dep Exp - Buildings	0	0	0	0	0	45
46	DEPRECIATION	89,603	85,200	85,200	90,500	90,500	46
47							47
48	Totals for dept 5333-WATER OPERATIONS	2,820,413	3,958,335	4,012,235	3,929,882	3,925,754	48
49							49
50	Dept 5881-INTERFUND TRANSFERS						50
51	TRANSFERS OUT						51
52	401-5881-5911.000 Operating Transfers Out	1,254,980	1,254,980	1,254,980	1,475,000	1,475,000	52
53	TRANSFERS OUT	1,254,980	1,254,980	1,254,980	1,475,000	1,475,000	53
54							54
55	Totals for dept 5881-INTERFUND TRANSFERS	1,254,980	1,254,980	1,254,980	1,475,000	1,475,000	55
56							56
57	TOTAL FUND EXPENDITURES	6,108,784	8,135,923	8,399,315	8,780,976	8,932,028	57

PARKING FUND

The City is committed to increasing the amount of parking available to citizens patronizing the businesses in the Arts & Entertainment District along Wilton Drive.

In 2007 the City installed parking paystations at Richardson and Hagen Park parking lots and began to charge for parking during peak evening hours. In 2010 the City's parking program was expanded to include on-street meters along Wilton Drive and connecting side streets. Hours for paid parking at these meters were also expanded.

In May, 2014 the City opened a new 42-space parking lot on the corner of NE 8th Terrace and NE 26th Street as part of its commitment to increase parking to serve the north end of Wilton Drive. The City is pursuing the purchase of land for the construction of a second parking lot to serve this area.

Through FY12 the parking program was accounted for in the General Fund. In FY13 a new Parking Fund was established to account for all revenues and expenditures of the parking program. Revenue for this enterprise fund is generated through user fees from parking meter and permit payment, and fines and forfeitures from parking citations.

Management of the City's parking program is contracted out to a commercial vendor. The City's Finance Director acts as Parking Contract Administrator.

DEPARTMENTAL POSITION AND BUDGET SUMMARY
PARKING FUND

Type of Budgeted Expenditure	FY12-13 Actual Expenditures	FY13-14 Amended Budget	FY14-15 Adopted Budget
Personnel Wages	\$ 21,030	\$ 20,654	\$ 22,306
Personnel Benefits	8,731	10,837	6,908
Operating Expenditures	365,930	400,113	383,875
Capital	-	30,000	310,000
Debt Service	53,353	130,444	111,944
Depreciation	36,356	21,100	36,400
Operating Transfer To Other Funds	93,464	46,732	-
TOTAL DEPARTMENT COST	\$ 578,864	\$ 659,880	\$ 871,433

PERSONNEL POSITIONS	Fiscal Year 13-14		Fiscal Year 14-15	
	Number of Positions	Full Time Equivalents	Number of Positions	Full Time Equivalents
Finance Director (a)	0.2	0.20	0.20	0.20
Total Full Time	0.2	0.20	0.20	0.20
PARKING FUND TOTALS	0.2	0.20	0.20	0.20

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET	
Fund 406 - PARKING FUND							
Dept 5450-PARKING							
1	PERSONNEL WAGES						1
2	406-5450-5121.000 Salaries - Regular	19,315	20,510	20,510	0	22,248	2
3	406-5450-5122.000 Curr Lia-Compensated Abs	1,415	0	0	0	0	3
4	406-5450-5151.000 Cell Phone Stipend	300	144	144	0	58	4
5	PERSONNEL WAGES	21,030	20,654	20,654	0	22,306	5
6							6
7	PERSONNEL BENEFITS						7
8	406-5450-5211.000 FICA	1,519	1,580	1,580	0	1,706	8
9	406-5450-5221.000 Pension - WM	3,894	3,548	3,548	0	0	9
10	406-5450-5222.000 Pension - FRS	1,589	3,729	3,729	0	4,809	10
11	406-5450-5231.000 Life & Health Insurance	1,729	1,980	1,980	0	393	11
12	PERSONNEL BENEFITS	8,731	10,837	10,837	0	6,908	12
13							13
14	OPERATING EXPENDITURES						14
15	406-5450-5311.000 Professional Services	0	0	0	0	0	15
16	406-5450-5312.000 Legal Services	1,280	0	0	0	0	16
17	406-5450-5321.000 Audit & Accounting	0	0	0	0	0	17
18	406-5450-5341.000 Contractual Services	327,640	335,819	335,819	340,818	340,818	18
19	406-5450-5401.000 Meetings & Conferences	24	800	800	800	783	19
20	406-5450-5431.000 Utilities	736	984	984	1,200	1,200	20
21	406-5450-5451.000 Insurance	6,152	10,945	10,945	206	206	21
22	406-5450-5461.000 Computer Maintenance	1,094	1,000	1,000	1,000	979	22
23	406-5450-5462.000 Equipment Maint-Repair	0	1,000	1,000	1,000	979	23
24	406-5450-5467.001 GROUNDS MAINTAINANCE	0	0	0	5,550	5,432	24
25	406-5450-5491.000 City Hall Indirect Charges	28,366	33,563	33,563	27,801	27,801	25
26	406-5450-5511.000 Office Supplies	0	500	500	500	489	26
27	406-5450-5521.000 Operating Supplies	638	2,000	2,000	5,000	4,894	27
28	406-5450-5541.000 Subs, Memberships, Dues	0	0	0	300	294	28
29	406-5450-5542.000 Training & Education	0	0	0	0	0	29
30	406-5450-5931.000 Interest Expense	0	0	0	0	0	30
31	406-5450-5951.000 Contingencies	0	13,502	13,502	0	0	31
32	406-5450-5992.000 DEPRECIATION EXPENSE	707	0	0	0	0	32
33	OPERATING EXPENDITURES	366,637	400,113	400,113	384,175	383,875	33
34							34
35	CAPITAL						35
36	406-5450-5611.000 Capital Outlay - Land	0	0	0	0	0	36
37	406-5450-5641.000 Capital Outlay - Parking Syste	0	0	0	0	0	37
38	406-5450-5955.000 CURRENT YEAR CAPITAL EXPENDITURE	0	30,000	30,000	310,000	310,000	38
39	CAPITAL	0	30,000	30,000	310,000	310,000	39
40							40
41	DEBT SERVICE						41
42	406-5450-5711.000 Principal Payments	0	102,649	102,649	86,974	86,974	42
43	406-5450-5721.000 Interest Payments	53,353	27,795	27,795	24,970	24,970	43
44	DEBT SERVICE	53,353	130,444	130,444	111,944	111,944	44
45							45
46	TRANSFERS OUT						46
47	406-5450-5810.990 PROPRIETARY-LONG-TERM DEBT TRANSFER	1,203,548	0	0	0	0	47
48	406-5450-5911.000 Operating Transfers Out	0	0	0	0	0	48
49	TRANSFERS OUT	1,203,548	0	0	0	0	49
50							50
51	DEPRECIATION						51
52	406-5450-5591.009 Depreciation - Parking System	35,649	21,100	21,100	36,400	36,400	52
53	DEPRECIATION	35,649	21,100	21,100	36,400	36,400	53
54							54
55	Totals for dept 5450-PARKING	1,688,948	613,148	613,148	842,519	871,433	55
56							56
57	Dept 5881-INTERFUND TRANSFERS						57
58	406-5881-5911.000 Operating Transfers Out	93,464	46,732	46,732	0	0	58
59	TRANSFERS OUT	93,464	46,732	46,732	0	0	59
60							60
61	Totals for dept 5881-INTERFUND TRANSFERS	93,464	46,732	46,732	0	0	61
62							62
63	TOTAL FUND EXPENDITURES	1,782,412	659,880	659,880	842,519	871,433	63

DRAINAGE UTILITY FUND

The Emergency Management/Utilities Department is responsible for the operation and maintenance of the City's drainage system.

The stormwater system rehabilitation program consists of replacing outdated catch basins as well as the associated undersized drainage pipes. The program also addresses the continuing maintenance of the network such as cleaning debris out of the catch basins and associated piping, the repair of broken or cracked pipes, and addressing the quality of water entering canals. The City is a co-permittee in Broward County Inter-local Agreement NPDES-00016 for state-mandated maintenance activities and sediment control standards in the City's waterways, thereby reducing the amount of sediment entering the City's drainage system and waterways.

FISCAL YEAR 2013-2014 HIGHLIGHTS AND ACCOMPLISHMENTS

- Performed drainage inspections for permitted projects in the City.
- Completed nine (9) swale redevelopments at properties throughout the City.
- Complied with the reporting compliance requirement of the National Pollutant Discharge Elimination System ("NPDES").
- Worked with contractor in managing the drainage projects at NW 21st Street & NW 3rd Avenue, NE 26th Street & NE 7th Terrace, and NE 29th Street & NE 1st Terrace.

FISCAL YEAR 2014-2015 OBJECTIVES

- Complete the rehabilitation of drainage for the NE 16th Avenue bridge as mandated by Florida Department of Transportation.
- Continue with drainage system maintenance, including cleaning, repairing, sliplining or replacement of deteriorated stormwater pipe.
- Add new systems where flooding occurs due to new construction.
- Continue to identify and pursue grant funding to assist in improving and modernizing the City's stormwater system.

DEPARTMENTAL POSITION AND BUDGET SUMMARY
DRAINAGE UTILITY FUND

Type of Budgeted Expenditure	FY12-13 Actual Expenditures	FY13-14 Amended Budget	FY14-15 Adopted Budget
Personnel Wages	\$ 122,265	\$ 133,529	\$ 82,387
Personnel Benefits	37,762	42,535	44,119
Operating Expenditures	73,495	139,440	128,389
Capital	-	158,830	155,000
Debt Service	-	-	-
Depreciation	53,804	37,100	54,000
Operating Transfer To Other Funds	-	-	-
TOTAL DEPARTMENT COST	\$ 287,326	\$ 511,434	\$ 463,895

PERSONNEL POSITIONS	Fiscal Year 13-14		Fiscal Year 14-15	
	Number of Positions	Full Time Equivalents	Number of Positions	Full Time Equivalents
Public Services Technician I	1	1.00	1	1.00
Public Services Technician II	1	1.00	1	1.00
Total Full Time	2	2.00	2	2.00
DRAINAGE UTILITY FUND TOTALS	2	2.00	2	2.00

CITY OF WILTON MANORS
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2014-2015 BUDGET

GL NUMBER	DESCRIPTION	FY2012-13 ACTUAL	FY2013-14 ORIGINAL BUDGET	FY2013-14 AMENDED BUDGET	FY2014-15 PROPOSED BUDGET	FY2014-15 ADOPTED BUDGET
Fund 450 - DRAINAGE UTILITY FUND						
1	PERSONNEL WAGES					
2	450-5336-5121.000 Salaries - Regular	55,403	72,829	72,829	76,274	76,867
3	450-5336-5122.000 Curr Lia-Compensated Abs	932	0	0	0	0
4	450-5336-5141.000 Overtime	6,804	2,500	2,500	2,500	2,500
5	450-5336-5151.000 Cell Phone Stipend	325	0	0	420	420
6	450-5336-5154.000 DUTY PAY	0	0	0	2,600	2,600
7	PERSONNEL WAGES	63,464	75,329	75,329	81,794	82,387
8						
9	PERSONNEL BENEFITS					
10	450-5336-5211.000 FICA	4,407	5,763	5,763	6,257	6,303
11	450-5336-5221.000 Pension - WM	17,097	12,600	12,600	11,837	12,087
12	450-5336-5222.000 Pension - FRS	3,071	5,228	5,228	5,949	5,993
13	450-5336-5231.000 Life & Health Insurance	13,187	18,944	18,944	19,732	19,736
14	PERSONNEL BENEFITS	37,762	42,535	42,535	43,775	44,119
15						
16	Dept 5336-DRAINAGE OPERATIONS					
17	OPERATING EXPENDITURES					
18	450-5336-5311.000 Professional Services	75	1,150	1,150	1,150	1,123
19	450-5336-5341.000 Contractual Services	14,433	32,866	49,455	32,866	32,866
20	450-5336-5401.000 Meetings & Conferences	0	1,200	1,200	1,200	1,172
21	450-5336-5411.000 Telephone	169	170	170	170	170
22	450-5336-5412.000 Postage	26	50	50	50	50
23	450-5336-5451.000 Insurance	0	0	0	8,045	8,045
24	450-5336-5462.000 Equipment Maint-Repair	12,103	6,850	6,850	7,350	7,178
25	450-5336-5463.000 Vehicle Maint-Repair	992	3,750	3,750	4,750	1,489
26	450-5336-5464.000 VEHICLE OPERATION-FUEL	3,262	2,800	2,800	3,100	3,028
27	450-5336-5469.000 SYSTEM MAINTENANCE	12,291	24,000	24,000	24,000	23,438
28	450-5336-5491.000 City Hall Indirect Chgs	28,366	33,563	33,563	27,801	27,801
29	450-5336-5521.000 Operating Supplies	203	4,500	4,500	4,500	4,395
30	450-5336-5524.000 Uniforms & Clothing	631	1,240	1,240	1,240	591
31	450-5336-5541.000 Subs, Memberships, Dues	0	450	450	450	440
32	450-5336-5542.000 Training/Education	944	3,600	7,656	3,600	3,516
33	450-5336-5951.000 Contingencies	0	2,606	2,606	9,499	13,087
34	450-5336-5992.000 ECONOMIC DEVELOPMENT	58,801	58,200	58,200	0	0
35	OPERATING EXPENDITURES	132,296	176,995	197,640	129,771	128,389
36						
37	CAPITAL					
38	450-5336-5955.000 CURRENT YEAR CAPITAL EXPENDITURE	0	110,000	158,830	155,000	155,000
39	CAPITAL	0	110,000	158,830	155,000	155,000
40						
41	DEPRECIATION					
42	450-5336-5993.000 Dep Exp -System & Improvements	1,630	0	0	1,700	1,700
43	450-5336-5994.000 Dep Exp - Furn & Equipment	5,191	2,100	2,100	5,200	5,200
44	450-5336-5995.000 Dep Exp - Autos & Trucks	30,859	19,300	19,300	31,000	31,000
45	450-5336-5996.000 Dep Exp - Sys Imp Proj	16,124	15,700	15,700	16,100	16,100
46	DEPRECIATION	53,804	37,100	37,100	54,000	54,000
47						
48	Totals for dept 5336-DRAINAGE OPERATIONS	287,326	441,959	511,434	464,340	463,895
49						
50	Dept 5881-INTERFUND TRANSFERS					
51	TRANSFERS OUT					
52	450-5881-5911.000 Operating Transfers Out	0	0	0	0	0
53	TRANSFERS OUT	0	0	0	0	0
54						
55	Totals for dept 5881-INTERFUND TRANSFERS	0	0	0	0	0
56						
57	TOTAL FUND EXPENDITURES	287,326	441,959	511,434	464,340	463,895



FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM

FY2014/15 – FY2018/19

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

As part of the City's continuing compliance with the comprehensive plan requirements of the State Growth Management Act, City staff has prepared the following five year capital improvement program (CIP). These budget projections represent an overview of anticipated capital expenditures in years to come and serve as a guide for the City in developing proposed programs and operations as funding sources become available. The CIP concentrates on the development of a long-range framework in which physical projects may be planned while, at the same time, implementing projects within the City's financial capabilities. Since the City's funding capability for major capital programs is severely limited, staff will continue to formulate suggestions and recommendations relative to potential funding sources.

The purpose of the Capital Improvement Program includes the development of a long-range framework in which projects are planned, evaluated, and presented in an order of sequence; the coordination of the capital related projects of the City departments to ensure equitable distributions of projects with regard to the needs of the community, the timing of related projects, and the fiscal ability of the City to undertake the projects; and the assistance of City staff and City Commission members in the determination of project requests and funding with regard to short and long-range plans; and the provision of information regarding the planned capital projects to the residents of the City of Wilton Manors.

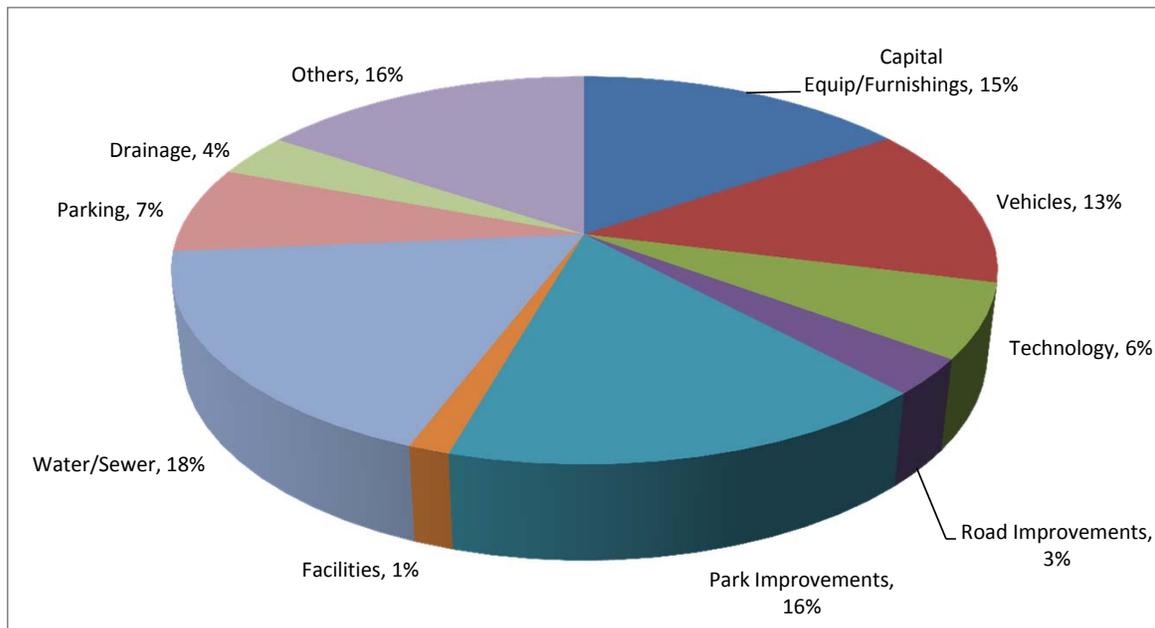
A Capital improvement is defined as a capital expenditure of \$1,000 or more, resulting in the acquisition, improvement or addition to fixed assets in the form of land, building or improvements, more or less permanent in character, and durable equipment with a life expectancy of more than one (1) year. In addition, equipment that has a value of \$1,000 or less is also included in this document for budgetary purposes.

CAPITAL IMPROVEMENT PROGRAM 2014-2015 HIGHLIGHTS

- Provides funding in the amount of \$1,474,200 for repurposing Mickel Field.
- Provides funding to replace police vehicles to continue to provide high quality and effective police services.
- Provides funding in all departments to replace vehicles which have reached the end of the useful lives.
- Road maintenance projects that total \$176,625.
- Provides funding for Lift Station #3 rehabilitation; Lift Stations #10 valve and piping replacement; and sewer pipe sliplining.
- Funding for estate fencing of City property at 2100 N Dixie Highway.
- Funding for Phase 1 of encoded water meters project; water main replacement on NE 3rd Avenue; and replacement of water line and all services behind 100 E Oakland Park Blvd.
- Funding for construction of new parking lot for the north end of Wilton Drive.
- Grant funding for construction of physical fitness exercise stations with turf surfaces and shade canopy and expansion of basketball court and pavilion at Island City Park Preserve.
- Ensures that the tools of production, vehicles, equipment and technology, are available for City operations.

**CITY OF WILTON MANORS
CAPITAL IMPROVEMENT PLAN SUMMARY
FY2015 - FY2019**

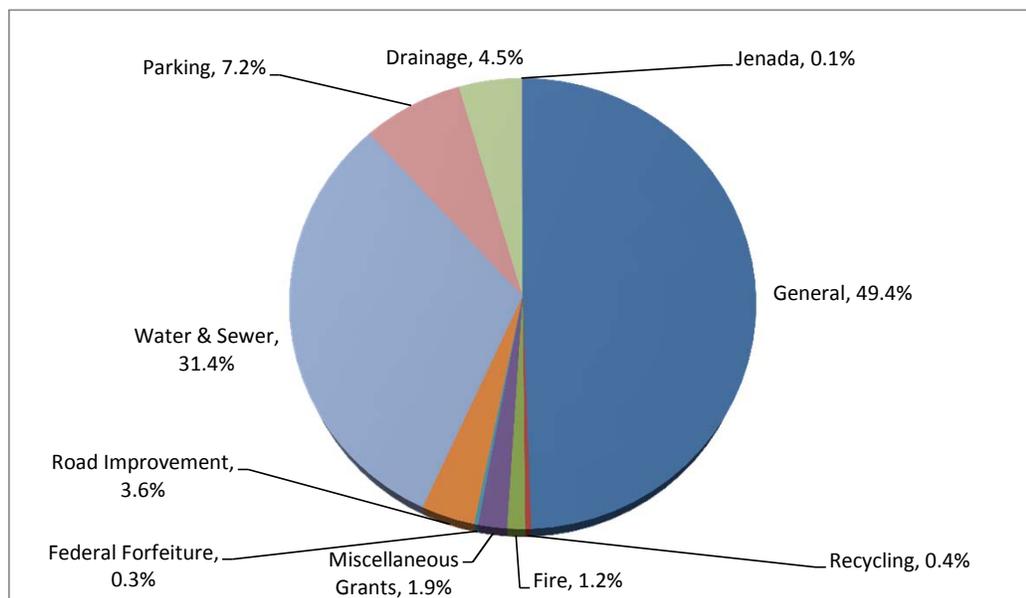
Category/Projects	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Total
Capital Equipment/Furnishings	\$ 530,050	\$ 446,200	\$ 421,200	\$ 61,200	\$ 66,200	\$ 1,524,850
Vehicles	455,150	353,756	272,725	40,355	205,808	1,327,794
Technology	197,112	114,300	115,200	26,463	153,371	606,446
Road Improvements	176,625	96,625	10,000	1,000	10,000	294,250
Park Improvements	1,604,575	-	-	-	-	1,604,575
Facilities	46,700	88,708				135,408
Water/Sewer	940,000	201,000	202,020	203,060	204,122	1,750,202
Parking	309,000	305,600	31,212	31,836	32,473	710,121
Drainage	70,000	70,400	70,808	71,224	71,649	354,081
Others	274,000	304,780	310,676	325,689	322,823	1,537,968
TOTAL	\$ 4,603,212	\$ 1,981,369	\$ 1,433,841	\$ 760,827	\$ 1,066,446	\$ 9,845,695



**CITY OF WILTON MANORS
CAPITAL IMPROVEMENT PLAN SUMMARY
FY2015 - FY2019**

Funding	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Total
General revenue sources	\$ 2,275,637	\$ 978,589	\$ 447,105	\$ 124,958	\$ 373,411	\$ 4,199,700
Grant Revenue	190,375	-	-	-	-	190,375
Water & Sewer Transfer	100,000	-	-	-	-	100,000
External Financing	744,200	-	-	-	-	744,200
Parking Loan Proceeds	309,000	-	-	-	-	309,000
Capital Replacement Reserve	314,000	396,780	404,716	412,809	421,067	1,949,372
Beginning Fund Balance Appropriations	670,000	606,000	582,020	223,060	271,968	2,353,048
Unfunded	-	-	-	-	-	-
TOTAL	\$ 4,603,212	\$ 1,981,369	\$ 1,433,841	\$ 760,827	\$ 1,066,446	\$ 9,845,695

Summary By Fund	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Total
General	\$ 2,222,080	\$ 877,264	\$ 714,035	\$ 398,650	\$ 654,002	\$ 4,866,031
Recycling	7,700	7,730	7,761	7,792	7,824	38,807
Fire	87,500	7,650	7,803	7,959	8,118	119,030
Miscellaneous Grants	190,375	-	-	-	-	190,375
Federal Forfeiture	25,000	-	-	-	-	25,000
Road Improvement	186,625	106,725	20,202	20,306	20,412	354,270
Water & Sewer	1,408,932	606,000	582,020	223,060	271,968	3,091,980
Parking	310,000	305,600	31,212	31,836	32,473	711,121
Drainage	155,000	70,400	70,808	71,224	71,649	439,081
Jenada	10,000	-	-	-	-	10,000
TOTAL	\$ 4,603,212	\$ 1,981,369	\$ 1,433,841	\$ 760,827	\$ 1,066,446	\$ 9,845,695



FY2014-2015 Budget Glossary of Budget Terms

Accounting System – Organized set of manual and computerized accounting methods, procedures, and controls established to record, classify, analyze, summarize and report financial information of an entity.

Accrual Basis – A basis of accounting which reports revenues when earned and expenses when incurred as opposed to cash basis which reports revenues when received and expenses when paid.

Ad Valorem Tax – A tax based on the assessed value of real (land and buildings) and personal property (business equipment). Ad valorem taxes are used to pay general obligation debt and to support the General Fund. Commonly referred to as property taxes.

Adopted Budget – The City Commission approved annual budget establishing the legal authority for the expenditure of funds as set forth in the budget resolution and ordinance.

Amended Budget – The original budget plus any amendments passed as of a certain date.

Appropriation – An authorization made by the City Commission, which permits officials to incur obligations against and to make expenditures of governmental resources for specific purposes. Appropriations usually are made for fixed amounts and typically are granted for a one-year period.

Appropriation Ordinance – The official enactment by the Commission establishing the legal authority for officials to obligate and expend resources.

Assessed Valuation – The appraised valuation, less any exemptions, set by the Broward County Property Appraiser upon real estate or other

property; used as a basis for levying taxes.

Assets – Property that has monetary value. Examples: land, buildings, equipment, improvements, and infrastructure.

Audit – An annual examination of the City's financial statements performed by independent certified public accountants for the purpose of ascertaining whether the financial statements fairly present the City's financial positions and results of operations. The audit also includes a review of the City's internal control system and compliance with certain provision of laws, regulations, contracts, and grant agreements.

Balance Sheet – A financial statement summarizing the City's assets, liabilities and fund balance at a specific point in time.

Benefits – Contributions made by the City to meet commitments or obligations for employee fringe benefits including the City's share of costs for various pension, medical, and life insurance plans.

Bond – A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity) along with periodic interest paid at a specified percentage of the principal (interest). Bonds typically are used for long-term debt (to finance large capital projects such as buildings and other infrastructure). The most common types of bonds are General Obligation and Revenue Bonds.

Bond Proceeds – The money paid to the issuer by the purchaser or underwriter of municipal securities. These monies are used to finance the project or purpose for which the securities were issued and to pay certain costs of issuance as may be provided in the bond contract. Bond

Proceeds also come from the refinancing of existing debt through the issuance of new debt – generally at a lower rate.

Bond Referendum – The process by which voters approve or disapprove a proposed General Obligation Bond issue.

Bond Refinancing – The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Bonds – General Obligation (see General Obligation Bonds)

Bonds – Revenue (see Revenue Bonds)

Bonds – Term (see Term Bonds)

Budget – A financial plan for a specified period of time (fiscal year) that includes all planned expenditures for various municipal services and the proposed means of financing them. It is the primary means by which most of the expenditures of a government are controlled. The budget matches projected revenues and planned expenditures to municipal services, goals, and objectives.

Budget Adjustment or Amendment – A legal procedure used by the City staff and the City Commission to revise a budget appropriation during the fiscal year. The City Commission must approve a budget adjustment by adopting a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure accounts) for any interdepartmental or inter-fund adjustment. City staff has the authority to adjust expenditures within a departmental budget.

Budget – Adopted (see Adopted Budget)

Budget – Amended (see Amended Budget)

Budget Document – The official written statement prepared by the City Manager and the Finance Department that presents the proposed budget to the City Commission. The Budget

Document is the formal allocation of resources (dollars) to various programs with the intent of performing specific services.

Budget – Line Item (see Line Item Budget)

Budget Message – The opening section of the budget that provides the City Commission and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager. The Budget Message is also referred to as the City Manager’s transmittal letter.

Budget – Operating (see Operating Budget)

Budget – Performance (see Performance Budget)

Budget – Program (see Program Budget)

Budget – Proposed (see Proposed Budget)

Budget Schedule or Calendar – The schedule of key dates or milestones that the City follows in the preparation and adoption of the budget.

Budgetary Control – The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

CAFR (see Comprehensive Annual Financial Report)

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 – A plan of proposed capital expenditures and the means of financing them; usually based on the first year of the Capital Improvement Program (CIP) and typically enacted as part of the complete annual budget, which includes both operating and capital outlays.

Capital Expenditures – Amounts expended for capital asset acquisitions and improvements.

Capital Improvement Program (CIP) – A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, and the amount to be expended in each year. The CIP outlines the capital requirements arising from the City’s long-term needs and addresses both repair and replacement of existing infrastructure as well as the development of new facilities to accommodate future growth.

Capital Outlay – A budget appropriation category for capital assets.

Capital Projects – Projects that purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or infrastructure.

Cash Basis – The basis of accounting which record revenues when received and expenses when paid.

Cash Management – is the process of collecting, managing and investing cash. Also includes the activities of forecasting the inflows and outflows of cash and establishing and maintaining banking relationships.

CDBG (see Community Development Block Grants)

CIP (see Capital Improvement Program)

City Commission – Legislative branch of local government; for the City of Wilton Manors, it consists of one mayor and four Commission members. The mayor serves a two-year term while the Commission members serve four-year terms.

City Manager – The chief administrative officer of the City.

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

Community Development Block Grants (CDBG) Program – Federal funds available to provide communities with resources to address a wide range of unique community development needs.

Comprehensive Annual Financial Report (CAFR) – An annual financial statement that reports the City’s assets, liabilities, revenues and expenditures for each fiscal year.

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

Contingencies – A budgetary reserve set aside for emergencies or unanticipated, non-recurring expenditures not otherwise budgeted for during the fiscal year.

Current – A term denoting the present fiscal period as opposed to past or future periods. It is often used to refer to items likely to be used up or converted into cash within one year.

Debt Instrument – Method used to borrow funds (i.e., general obligation bonds, revenue bonds, etc.).

Debt Service – The City’s obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule. It includes principal and interest payments, and administrative costs for paying agents, registrars, and escrow agents.

Debt Service Requirements – The amount of money required to pay principal and interest on outstanding debt and required contributions to accumulate monies for future retirement of bonds.

Debt Service Reserve – Funds used to pay debt service if the source of the pledged revenues does not generate sufficient funds to satisfy the debt service requirements. It is funded in whole or in part from the proceeds of the bonds or is allowed to gradually accumulate over a period of years through required payments from the pledged revenues.

Department – A major administrative division of the City that indicates overall management responsibility for an operation or group of related operations within a functional area. Departments define and organize City operations and functions.

Depreciation – The process of estimating and recording the lost usefulness or expired useful life of a capital asset that cannot or will not be restored by repair. Depreciation can be attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and/or obsolescence.

Division – A sub-section within a City department that furthers the objectives of the City Commission by providing specific services or a product.

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. Committed funds become encumbered when a purchase requisition becomes an actual purchase order. Encumbrances lapse at year's end and require Commission action to re-appropriate funds to cover any remaining encumbrances.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to business enterprises where the intent of the governing body is that costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges. The City has the following types of enterprise funds: Utilities,

Drainage Utility and Parking.

Estimated Revenues – The budgeted projected revenues expected to be realized during the budget (fiscal) year to finance all or part of the planned expenditures; a formal estimate of how much revenue will be earned from specific revenue sources for some future period, typically a future fiscal year.

Expenditure – The outflow of funds paid, or to be paid, for goods and services received during the current period. Budgetary expenditures represent decreases in fund balance.

Expenditure Object – Expenditure classifications based upon the types of categories of goods and services purchased. Typical objects of expenditures include personnel services (salaries, wages, and benefits), operating expenditures, debt service, capital outlays and transfers.

Expenditures – Operating (see Operating Expenditures)

Fees –Charges for services to fund the cost of providing such services.

Fiduciary (Trust/Agency) Fund Type – A general classification of funds that includes the City's pension funds.

Final Millage Rate – The tax rate adopted in the final public budget hearing of a taxing authority.

Fiscal Year – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The fiscal year for the City of Wilton Manors is October 1 through September 30.

Franchise Fee – A fee levied by the City Commission on businesses that use the City's rights-of-way to deliver services. This fee is usually charged as a percentage of gross receipts.

FTE (see Full Time Equivalent)

Full Faith and Credit – A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Full Time Equivalent (FTE) – A conversion of part time personnel hours to full time personnel hours. The full time equivalent for one full time employee is 2,080 hours per year (40 hours per week times 52 weeks per year). Example: the full time equivalent for one part time employee working 1,040 hours per year would be .5 FTE (1,040 hours per year divided by 2,080 hours per year for one full time employee).

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, and fund balance, which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance – The excess of a governmental entity's assets over its. Fund balance could be classified as nonspendable, restricted, committed, assigned and unassigned.

- Nonspendable fund balance – portion of fund balance that is not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).
- Restricted fund balance – portion of fund balance that is constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance – portion of fund balance that is constrained to specific purposes by a government itself, using its highest level of decision-making authority. The highest level of decision-

- making authority of the City is the City Commission.
- Assigned – portion of fund balance that a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- Unassigned fund balance – portion of fund balance that is available for any purpose.

Fund Classification – Designation of a fund into one of the following general categories:

- Governmental Fund Type (General Fund and Special Revenue Funds);
- Proprietary Fund Type (Enterprise Funds); and
- Fiduciary Fund Type (Trust).

GAAP (see Generally Accepted Accounting Principles)

GASB (see Governmental Accounting Standards Board)

General Fund – The General Fund accounts for all financial resources of the government except for those required to be accounted for in another fund. Ad Valorem (property) taxes, licenses and permits, charges for services, franchise fees, and utility taxes are typically accounted under the General Fund.

General Obligation Bonds (GO Bonds) – debt instruments issued to finance public projects. GO Bonds are backed by the full faith and credit of the issuing municipality. This means that the issuing municipality commits its full resources to paying bondholders including general taxation and the ability to raise more funds through credit.

Generally Accepted Accounting Principles (GAAP) – A uniform minimum standard for financial accounting and recording as set forth by the Governmental Accounting Standards Board (GASB).

Goal – A statement that describes the purpose toward which an endeavor is directed, such as a target or target area; a statement of broad direction, purpose or intent based on the needs of the community.

Governmental Accounting Standards Board (GASB) – The authoritative accounting and financial reporting standard-setting body of governmental agencies.

Governmental Fund Type – A general classification of funds into the following two categories:

- General Fund; and
- Special Revenue Funds (Recycling, Miscellaneous Grants, Fire Rescue Special Assessment, and Jenada Gatehouse Special Assessment Funds).

Grant – An award of financial assistance to a recipient to carry out a specific purpose. Grants require some level of compliance and reporting.

Impact Fees – Fee imposed by a local government on a new or proposed project to pay for all or a portion of the costs of providing public services to the new development. These fees are implemented to help reduce the economic burden on local jurisdictions that are trying to deal with population growth resulting from the new or proposed project.

Indirect Cost – A cost necessary for the functioning of the City as a whole, but which cannot be directly assigned to one department or function.

Infrastructure – The physical assets of a government which are immovable such as streets, water and sewer lines, public buildings and parks.

Inter-fund Transfers – Budgeted amounts transferred from one fund to another.

Internal Control – A systematic measures (such as review, checks and balances, methods and procedures) put in place by an entity to (1) conduct its business in an orderly and efficient manner, (2) safeguard its assets and resources, (3) deter and detect error, fraud and theft, (4) ensure accuracy and completeness of accounting data, (5) produce reliable and timely financial information and, and (6) ensure adherence to its policies and procedures.

Levy – To impose taxes, special assessments, or service charges for the support of City activities.

Liability – Debt or other legal obligations, arising from past transactions or events, which must be liquidated, renewed, or refunded at some future date. Note: The term does not include encumbrances.

Line Item Budget – The presentation of the City's budget in a format that displays each department's expenditures by specific accounts along with the amount budgeted for each account. The City currently uses a Line Item Budget.

Long Term Debt – Existing obligations or debts due after one year of an entity's reported end of fiscal/calendar year or operating cycle, whichever is longer.

Management Letter – A written report from the independent auditors to the City Commission reflecting observations, suggestions and recommendations resulting from the audit process.

Millage Rate – Rate used in calculating taxes based upon the value of property, expressed in mills per dollar or property value; a mill is equal to 1/1,000 of a dollar or \$.001.

Millage Rate – Final (see Final Millage Rate)

Millage Rate – Proposed (see Proposed Millage Rate)

Millage Rate – Rolled Back (see Rolled Back Millage Rate)

Modified Accrual Basis – A basis of accounting in which revenues are recognized when they become measurable and available, and expenditures/expenses are recognized when incurred, if measurable. Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

Municipal Code – A book containing the City Commission approved ordinances currently in effect.

Non-Departmental – Includes the costs associated with items that are for services and/or equipment not directly related to a specific department but rather utilized by all City departments.

Objective – A defined method to accomplish an established goal. An Objective is a specific statement describing what is to be achieved, by how much, and within what time frame. Objectives should be results-oriented, specific, measurable, and relevant to the goals of the programs to which they relate.

Operating Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is sometimes used to denote the officially approved expenditure ceilings under which government and its departments operate.

Operating Expenditures – Expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel; they exclude capital costs for capital assets.

Ordinance – A formal legislative enactment by the City Commission that has the full force and effect of law within City boundaries unless preempted by a higher form of law. An ordinance has higher legal standing than a resolution.

Overtime – Compensation for hours worked beyond 40 hours within a specific workweek.

Par Value – The amount of principal that must be paid at maturity. Also referred to as the face amount of a bond, normally quoted in \$1,000 increments per bond.

Per Capita – Value per person. Any number divided by the population total will give the per person share of the number.

Performance Budget – A budget that focuses upon activities rather than line items. Workload and unit cost data are collected in order to assess the efficiency of services. Typical data collected might include miles of streets paved per year, cost of paved streets per mile, or tons of garbage collected per employee hour.

Performance Measures – A statement of specific direction, purpose, or intent based on the needs of the community and the goals established for a specific program. Performance measures are clearly stated objectives that are measurable in quantitative terms.

Personnel Services – Costs related to compensating employees, including salaries and wages and fringe benefit costs.

Principal – The face value or par value of a debt instrument, or the amount of capital invested in a given security.

Net Position – The excess of assets over liabilities of an entity's Enterprise Funds.

Prior Year Encumbrance – Unpaid, legally binding obligation from the previous fiscal year in the form of purchase orders, contracts or salary commitments which are chargeable to a prior appropriation.

Program – A sub-section of a department division that provides specific services or a product; a program is the smallest unit of service. There may be one or more programs within a division.

Program Budget – A budget that focuses upon the goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or expenditures.

Property Tax (see Ad Valorem Tax)

Proposed Budget – The status of an annual budget which has been submitted by the City Manager and is pending public review and City Commission adoption.

Proposed Millage Rate – The tax rate certified to a Property Appraiser by each taxing authority within a county.

Proprietary (Enterprise) Fund Type – A fund classification that includes the City’s enterprise funds (Utilities and the Drainage Utility Fund).

Purchase Order – A document issued to authorize a vendor to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding Purchase Orders are called encumbrances.

Purchase Requisition – A written request from a department to the Finance Department for specific goods or services. This action precedes the authorization of a purchase order.

Resolution – A formal special order of the City Commission. A resolution has a lower legal standing than an ordinance.

Special Revenue Fund – A governmental accounting fund used to account for the

Revenue – Funds that a government receives as income. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments. The term designates an increase to a fund’s assets. The term does not include proceeds from a loan, refund of an expenditure already made, cancellation of certain liabilities and increase in contributed capital.

Revenue Bonds – Bonds that pledge a particular source of revenue, usually generated by the new asset funded by the revenue bonds proceeds, as the means of repayment.

Revenue Estimate (see Estimated Revenues)

Risk Management – An organized formal process to protect a government’s assets against accidental loss, utilizing the most economical methods.

Rolled Back Millage Rate – The millage rate that will bring in the same amount of taxes as levied the prior year when applied to the current year’s tax base. Newly constructed property is not included in the computation of the rate.

Shared Revenue – State-imposed fees or taxes shared with local governments or school districts.

Special Assessment Funds – A governmental accounting fund used to account for a compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties. The City’s Special Assessment Funds include the following: Fire Rescue Special Assessment, and Jenada Gatehouse Special Assessment.

Unit Cost – The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

User Fee – The voluntary payment of a fee for direct receipt of a public service by the party benefiting from the service.

proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The City's Special Revenue Funds include the following funds: Recycling, Miscellaneous Grants, Fire Rescue Special Assessment, and Jenada Gatehouse Special Assessment.

Tax Base – The total property valuations within the City's legal boundaries on which the City levies its tax rates.

Tax Rate Limit – The maximum legal rate at which a locality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

Tax Roll – The master list of the assessed value of all taxable properties within the City's jurisdiction. For all local taxing authorities, the Property Appraiser certifies the list on July 1 of each year.

Taxable Value – The assessed value of property less exemptions.

Taxes – Charges levied by a government for the purpose of financing services for the common benefit of the people. Taxes are an involuntary exaction on form of wealth (such as property), transactions (such as taxable sales), or other forms of economic activity (such as operating a business).

Trust (Agency) Funds – Funds that are established to collect and distribute monies for a specific function or operation, and are used to account for assets held by the City in a trustee capacity. Trust Funds are classified as either expendable or non-expendable.

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.