

## General Fund (001)

	FY17	FY18	FY19	FY20	FY21	FY22
<b>Account Types</b>						
<b>REVENUE SUMMARY</b>						
Taxes & Franchise Fees	\$ 23,223,497	\$ 24,019,181	\$ 24,379,468	\$ 24,745,160	\$ 25,116,337	\$ 25,493,082
Ad Valorem Taxes	39,640,670	41,713,663	42,673,077	43,313,173	43,962,871	44,622,314
Licenses & Permits	2,937,360	1,349,417	1,369,659	1,390,203	1,411,056	1,432,222
Intergovernmental Revenue	18,596,555	18,605,263	18,884,341	19,167,607	19,455,121	19,746,948
Charges for Services	9,968,203	10,396,879	10,552,834	10,711,126	10,871,793	11,034,870
Fines & Forfeitures	802,350	809,659	821,804	834,131	846,643	859,343
Other Revenues	10,542,269	9,182,087	9,319,818	9,459,615	9,601,509	9,745,532
Other Sources	45,874,869	46,968,322	47,672,847	48,387,940	49,113,759	49,850,466
<b>Revenue Subtotal</b>	<b>\$ 151,585,773</b>	<b>\$ 153,044,471</b>	<b>\$ 155,673,848</b>	<b>\$ 158,008,955</b>	<b>\$ 160,379,090</b>	<b>\$ 162,784,776</b>
<b>EXPENDITURE SUMMARY</b>						
Personnel Services	\$ 84,944,642	\$ 86,890,917	\$ 86,416,448	\$ 87,739,360	\$ 89,082,121	\$ 90,393,350
Operating Expenditures	12,879,376	12,525,018	11,775,854	11,966,601	12,160,152	12,356,582
Internal Service Funds	19,356,331	19,179,514	19,287,204	19,579,219	19,875,599	20,176,440
Utilities and Other Expenses	5,300,939	4,420,836	4,532,245	4,600,227	4,669,240	4,739,280
Transfers	16,125,134	16,823,655	17,355,219	17,298,286	17,226,350	17,279,544
Contributions to Operations	12,979,351	13,204,532	13,402,599	13,603,638	13,807,693	14,014,810
Year End Adjustments	-	-	-	-	-	-
<b>Expenditure Subtotal</b>	<b>\$ 151,585,773</b>	<b>\$ 153,044,472</b>	<b>\$ 152,769,569</b>	<b>\$ 154,787,331</b>	<b>\$ 156,821,155</b>	<b>\$ 158,960,006</b>
<b>TOTAL SUMMARY</b>						
<b>Revenue Total</b>	<b>\$ 151,585,773</b>	<b>\$ 153,044,471</b>	<b>\$ 155,673,848</b>	<b>\$ 158,008,955</b>	<b>\$ 160,379,090</b>	<b>\$ 162,784,776</b>
<b>Expenditure Total</b>	<b>\$ 151,585,773</b>	<b>\$ 153,044,472</b>	<b>\$ 152,769,569</b>	<b>\$ 154,787,331</b>	<b>\$ 156,821,155</b>	<b>\$ 158,960,006</b>
<b>Total Fund Balance</b>	<b>-</b>	<b>(\$ 1)</b>	<b>\$ 2,904,279</b>	<b>\$ 3,221,624</b>	<b>\$ 3,557,935</b>	<b>\$ 3,824,770</b>

### Five-Year Outlook

#### **Expenditures:**

- Health Care costs increased by 5% in FY18. Because of this increase, the City will be paying close attention to this line item in future years.
- The Tallahassee Police Department (TPD), in partnership with and other local law enforcement agencies and citizen led groups, is working to address crime concerns in the City of Tallahassee. TPD has added 54 positions over the past three fiscal years. In FY16, 33 positions were added, 15 of which were from the first COPS grant, and 15 additional positions in FY18 as part of the second COPS grant. At the end of FY17, the Police Department had filled 14 of the 15 COPS positions added in FY16. During this transitional time period, officers have worked overtime in order to accommodate new officers completing mandatory training. Recent reports show overtime costs slowly coming down, however they are still high and will be monitored closely as new officers complete their training.
- The effects of the StarMetro transfer- StarMetro ended with a balance of \$1.2 million, thus reducing the transfer from the General Fund. Higher than expected revenues were attributable to an increase in revenue from transfers in from the Gas Tax Construction Fund and increased revenue from the City's contract renewal with Florida State University. Although this year the transfer to StarMetro was smaller than expected, operating a municipal public transit system does come with the assumption that the full cost of operations will not be recovered solely through revenues. Future transfers are expected in order to keep StarMetro operating.
- Commission direction to maintain infrastructure investment (streets and sidewalks) for both new and existing roadways and for both maintenance and construction (\$11.5 million increase in 2 years). In

FY17, Public Infrastructure investments were clearly identified as a priority with a heavy focus on community enhancements and infrastructure planning with an emphasis on including quality of life elements, such as public art and community spaces, in new projects, while providing greater connectivity. The long term financial plans take into account these priorities by budgeting higher costs for infrastructure investment. This investment is anticipated to impact the General Fund for the next few years.

**Revenues:**

- The Florida Legislature approved a November 2018 ballot initiative to consider establishing an additional \$25,000 homestead exemption. If passed, beginning in FY2020 the referendum increases the current \$50,000 homestead exemption to \$75,000 and would immediately reduce City ad valorem revenues by approximately \$2 million annually.
- The Communications Services Tax continued its multi-year decline coming in at approximately \$300,000 less than budget. The decline in communications service tax is a trend in many cities due to the decline in home phone lines. However, Tallahassee has an extra strain due to students moving to the area with phones from different area codes and never opening a line in town. This source of revenue is expected to continue decreasing each year.
- At the start of FY17, the City stopped collecting business tax fees due to Commission direction. While this has been a popular amongst the business community and an incentive for working in Tallahassee, it does result in a general fund revenue decrease of \$1.2 million each year.
- In the last year, Tallahassee has seen an increase in new construction. Assumptions for the out years are based on sustained moderate growth in new construction. This positively effects ad valorem tax, environmental inspection fees, site plan fees, and state sales tax revenues.

## Donations (115)

	FY17	FY18	FY19	FY20	FY21	FY22
<b>Account Types</b>						
<b>REVENUE SUMMARY</b>						
Taxes & Franchise Fees	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Other Revenues	81,800	81,800	83,027	84,272	85,536	86,820
Other Sources	-	-	-	-	-	-
<b>Revenue Subtotal</b>	<b>\$ 81,800</b>	<b>\$ 81,800</b>	<b>\$ 83,027</b>	<b>\$ 84,272</b>	<b>\$ 85,536</b>	<b>\$ 86,820</b>
<b>EXPENDITURE SUMMARY</b>						
Personnel Services	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Utilities and Other Expenses	-	-	-	-	-	-
Transfers	81,800	81,800	83,027	84,273	85,537	86,819
Contributions to Operations	-	-	-	-	-	-
Year End Adjustments	-	-	-	-	-	-
<b>Expenditure Subtotal</b>	<b>\$ 81,800</b>	<b>\$ 81,800</b>	<b>\$ 83,027</b>	<b>\$ 84,273</b>	<b>\$ 85,537</b>	<b>\$ 86,819</b>
<b>TOTAL SUMMARY</b>						
<b>Revenue Total</b>	<b>\$ 81,800</b>	<b>\$ 81,800</b>	<b>\$ 83,027</b>	<b>\$ 84,272</b>	<b>\$ 85,536</b>	<b>\$ 86,820</b>
<b>Expenditure Total</b>	<b>\$ 81,800</b>	<b>\$ 81,800</b>	<b>\$ 83,027</b>	<b>\$ 84,273</b>	<b>\$ 85,537</b>	<b>\$ 86,819</b>
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$ 1)</b>	<b>(\$ 1)</b>	<b>\$ 1</b>

### **Five-Year Outlook**

This fund is for charitable donations given to the City to support a variety of service-oriented programs and activities such as crime prevention education, distribution of school supplies, and Change for Change. The fund balance cannot be predicted, so each year the Donations Fund is budgeted based on prior years' balances.

Specific programs include:

- Crime Prevention Education, Child Safety Seat, Victim Advocates, and the Canine programs – these programs are managed by TPD and provide valuable resources needed to support public safety efforts.
- The Back to School Community Experience – the Mayor's Office partners with faith-based organizations and members of the business community to host an annual event. Students are provided book bags, school supplies, haircuts and braiding, games and entertainment, all free of charge.
- Change for Change program – allows City of Tallahassee utility customers to donate money through their monthly bill. The donations go towards providing basic needs and emergency services to homeless families and individuals in Tallahassee.
- Animal Services donations-includes private donations from citizens and small grants that are awarded to the Animal Service Center.

## Building Code Enforcement (120)

	FY17	FY18	FY19	FY20	FY21	FY22
<b>Account Types</b>						
<b>REVENUE SUMMARY</b>						
Taxes & Franchise Fees	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-
Licenses & Permits	2,965,335	3,067,568	3,113,582	3,160,285	3,207,690	3,255,805
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	121,670	121,670	123,495	125,347	127,228	129,136
Fines & Forfeitures	-	-	-	-	-	-
Other Revenues	277,824	277,824	281,991	286,221	290,515	294,872
Other Sources	24,000	24,000	24,360	24,725	25,096	25,473
<b>Revenue Subtotal</b>	<b>\$ 3,388,829</b>	<b>\$ 3,491,062</b>	<b>\$ 3,543,428</b>	<b>\$ 3,596,579</b>	<b>\$ 3,650,528</b>	<b>\$ 3,705,286</b>
<b>EXPENDITURE SUMMARY</b>						
Personnel Services	\$ 2,548,102	\$ 2,667,660	\$ 2,707,674	\$ 2,748,289	\$ 2,789,514	\$ 2,831,358
Operating Expenditures	55,896	55,896	56,733	57,586	58,450	59,325
Internal Service Funds	689,644	661,938	671,867	681,945	692,174	702,558
Utilities and Other Expenses	-	-	-	-	-	-
Transfers	95,187	105,568	107,152	108,759	110,390	112,046
Contributions to Operations	-	-	-	-	-	-
Year End Adjustments	-	-	-	-	-	-
<b>Expenditure Subtotal</b>	<b>\$ 3,388,829</b>	<b>\$ 3,491,062</b>	<b>\$ 3,543,426</b>	<b>\$ 3,596,579</b>	<b>\$ 3,650,528</b>	<b>\$ 3,705,287</b>
<b>TOTAL SUMMARY</b>						
<b>Revenue Total</b>	<b>\$ 3,388,829</b>	<b>\$ 3,491,062</b>	<b>\$ 3,543,428</b>	<b>\$ 3,596,579</b>	<b>\$ 3,650,528</b>	<b>\$ 3,705,286</b>
<b>Expenditure Total</b>	<b>\$ 3,388,829</b>	<b>\$ 3,491,062</b>	<b>\$ 3,543,426</b>	<b>\$ 3,596,579</b>	<b>\$ 3,650,528</b>	<b>\$ 3,705,287</b>
<b>Total Fund Balance</b>	-	-	\$ 2	-	-	(\$ 1)

### Five-Year Outlook

- Over the last few years, Fund 120 has experienced a marked increase in building permitting and inspection activities.
- With workload and revenue trends and projections as background, the key long range financial issues for Fund 120 will be to determine their immediate, short term and long term staffing needs to keep up with the increased volume of permits and plan reviews.
- The Building Inspections Department is also recognized locally as delivering a high level of service in terms of responding to inspection requests and in providing time guaranteed residential plan reviews back to applicants.

## Fire Service (130)

	FY17	FY18	FY19	FY20	FY21	FY22
<b>Account Types</b>						
<b>REVENUE SUMMARY</b>						
Taxes & Franchise Fees	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-
Licenses & Permits	294,500	294,500	294,500	294,500	294,500	294,500
Intergovernmental Revenue	77,800	77,800	77,800	77,800	77,800	77,800
Charges for Services	43,607,796	43,735,736	44,246,619	44,764,143	45,288,395	45,819,463
Fines & Forfeitures	-	-	-	-	-	-
Other Revenues	(18,300)	(18,300)	(18,300)	(18,300)	(18,300)	(18,300)
Other Sources	1,159,256	1,204,928	1,204,928	1,204,928	1,204,928	1,204,928
<b>Revenue Subtotal</b>	<b>\$ 45,121,052</b>	<b>\$ 45,294,664</b>	<b>\$ 45,805,547</b>	<b>\$ 46,323,071</b>	<b>\$ 46,847,323</b>	<b>\$ 47,378,391</b>
<b>EXPENDITURE SUMMARY</b>						
Personnel Services	\$ 28,867,605	\$ 29,665,664	\$ 30,635,787	\$ 31,649,562	\$ 32,708,956	\$ 33,816,028
Operating Expenditures	1,945,890	1,945,890	1,945,890	1,945,890	1,945,890	1,945,890
Internal Service Funds	9,646,420	10,011,161	9,904,558	9,904,558	9,904,558	9,904,558
Utilities and Other Expenses	391,155	378,852	382,264	385,703	389,174	392,677
Transfers	2,752,462	2,544,947	2,835,788	2,718,965	2,719,378	2,719,120
Contributions to Operations	321,978	321,300	321,300	321,300	321,300	321,300
Year End Adjustments	1,195,542	426,851	-	-	-	-
<b>Expenditure Subtotal</b>	<b>\$ 45,121,052</b>	<b>\$ 45,294,665</b>	<b>\$ 46,025,587</b>	<b>\$ 46,925,978</b>	<b>\$ 47,989,256</b>	<b>\$ 49,099,573</b>
<b>TOTAL SUMMARY</b>						
<b>Revenue Total</b>	<b>\$ 45,121,052</b>	<b>\$ 45,294,664</b>	<b>\$ 45,805,547</b>	<b>\$ 46,323,071</b>	<b>\$ 46,847,323</b>	<b>\$ 47,378,391</b>
<b>Expenditure Total</b>	<b>\$ 45,121,052</b>	<b>\$ 45,294,665</b>	<b>\$ 46,025,587</b>	<b>\$ 46,925,978</b>	<b>\$ 47,989,256</b>	<b>\$ 49,099,573</b>
<b>Total Fund Balance</b>	<b>-</b>	<b>(\$ 1)</b>	<b>(\$ 220,040)</b>	<b>(\$ 602,907)</b>	<b>(\$ 1,141,933)</b>	<b>(\$ 1,721,182)</b>

### Five-Year Outlook

- FY17 was the second year of the five-year Fire Services Assessment Fee adopted in 2015 for FY16 through FY20. The Fire Assessment fees do not increase over the five-year period and were designed to generate surplus funds in the first few years which would offset planned deficits in the latter years of the study.
- Strategic operating decisions in FY18 and FY19 will be undertaken to ensure the fund is in balance for the current five-year funding period, and is well positioned for the rate study that will be conducted in FY20 to establish revenue requirements and accessible costs for the five-year period starting in FY21.

## Electric (400)

	FY17	FY18	FY19	FY20	FY21	FY22
<b>Account Types</b>						
<b>REVENUE SUMMARY</b>						
Taxes & Franchise Fees	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	2,948,111	2,948,111	3,018,866	3,091,318	3,165,510	3,241,482
Charges for Services	276,904,864	285,361,085	292,209,751	299,222,785	306,404,132	313,757,831
Fines & Forfeitures	-	-	-	-	-	-
Other Revenues	3,839,608	3,839,608	3,931,759	4,026,121	4,122,748	4,221,694
Other Sources	3,129,532	3,129,532	3,204,641	3,281,552	3,360,309	3,440,957
<b>Revenue Subtotal</b>	<b>\$ 286,822,115</b>	<b>\$ 295,278,336</b>	<b>\$ 302,365,016</b>	<b>\$ 309,621,776</b>	<b>\$ 317,052,699</b>	<b>\$ 324,661,964</b>
<b>EXPENDITURE SUMMARY</b>						
Personnel Services	\$ 29,811,873	\$ 30,998,294	\$ 30,964,260	\$ 31,726,080	\$ 32,506,176	\$ 33,304,997
Operating Expenditures	135,681,346	132,652,205	135,835,851	139,095,922	142,434,219	145,852,643
Internal Service Funds	20,986,166	21,784,466	22,307,294	22,842,668	23,390,893	23,952,274
Utilities and Other Expenses	431,442	426,073	436,301	446,771	457,494	468,477
Transfers	70,850,763	79,630,251	80,453,381	81,423,056	81,169,346	81,337,642
Contributions to Operations	29,060,525	29,787,038	30,501,927	31,233,973	31,983,589	32,751,195
Year End Adjustments	-	-	-	-	-	-
<b>Expenditure Subtotal</b>	<b>\$ 286,822,115</b>	<b>\$ 295,278,327</b>	<b>\$ 300,499,014</b>	<b>\$ 306,768,470</b>	<b>\$ 311,941,717</b>	<b>\$ 317,667,228</b>
<b>TOTAL SUMMARY</b>						
<b>Revenue Total</b>	<b>\$ 286,822,115</b>	<b>\$ 295,278,336</b>	<b>\$ 302,365,016</b>	<b>\$ 309,621,776</b>	<b>\$ 317,052,699</b>	<b>\$ 324,661,964</b>
<b>Expenditure Total</b>	<b>\$ 286,822,115</b>	<b>\$ 295,278,327</b>	<b>\$ 300,499,014</b>	<b>\$ 306,768,470</b>	<b>\$ 311,941,717</b>	<b>\$ 317,667,228</b>
<b>Total Fund Balance</b>	-	\$ 9	\$ 1,866,002	\$ 2,853,306	\$ 5,110,982	\$ 6,994,736

### Five-Year Outlook

- The Electric Utility's long term financial plans are guided by a 10-Year Site Plan and data from the most recent rate study.
- In 2017, the 2007 Energy Systems Series bonds were refunded reducing the debt service costs of the Electric Utility by 4.3 million.
- The Electric Utility will be issuing new debt in 2018, however, the debt service costs will be partially offset by fuel savings from the purchase of more efficient generation units.

## Gas (430)

	FY17	FY18	FY19	FY20	FY21	FY22
<b>Account Types</b>						
<b>REVENUE SUMMARY</b>						
Taxes & Franchise Fees	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	28,290,483	28,164,557	28,840,506	29,532,679	30,241,463	30,967,258
Fines & Forfeitures	-	-	-	-	-	-
Other Revenues	84,603	38,110	39,074	40,011	40,972	41,955
Other Sources	652,665	602,764	617,230	632,044	647,213	662,746
<b>Revenue Subtotal</b>	<b>\$ 29,027,751</b>	<b>\$ 28,805,431</b>	<b>\$ 29,496,810</b>	<b>\$ 30,204,734</b>	<b>\$ 30,929,647</b>	<b>\$ 31,671,959</b>
<b>EXPENDITURE SUMMARY</b>						
Personnel Services	\$ 2,089,662	\$ 2,086,388	\$ 2,156,128	\$ 2,207,404	\$ 2,259,912	\$ 2,313,677
Operating Expenditures	13,922,023	13,940,969	14,275,551	14,618,164	14,969,000	15,328,255
Internal Service Funds	2,616,273	2,598,419	2,660,781	2,724,638	2,790,032	2,856,991
Utilities and Other Expenses	65,829	64,994	66,555	68,151	69,788	71,462
Transfers	6,816,755	6,678,746	6,431,222	5,263,648	5,356,703	5,437,310
Contributions to Operations	2,826,654	2,897,320	2,966,856	3,038,060	3,110,974	3,185,637
Year End Adjustments	690,555	538,595	1,179,523	2,594,951	2,854,446	3,139,890
<b>Expenditure Subtotal</b>	<b>\$ 29,027,751</b>	<b>\$ 28,805,431</b>	<b>\$ 29,736,616</b>	<b>\$ 30,515,016</b>	<b>\$ 31,410,855</b>	<b>\$ 32,333,222</b>
<b>TOTAL SUMMARY</b>						
<b>Revenue Total</b>	<b>\$ 29,027,751</b>	<b>\$ 28,805,431</b>	<b>\$ 29,496,810</b>	<b>\$ 30,204,734</b>	<b>\$ 30,929,647</b>	<b>\$ 31,671,959</b>
<b>Expenditure Total</b>	<b>\$ 29,027,751</b>	<b>\$ 28,805,431</b>	<b>\$ 29,736,616</b>	<b>\$ 30,515,016</b>	<b>\$ 31,410,855</b>	<b>\$ 32,333,222</b>
<b>Total Fund Balance</b>	-	-	(\$ 239,806)	(\$ 310,282)	(\$ 481,208)	(\$ 661,263)

### Five-Year Outlook

- While gas rates will be reviewed in FY 2018, rates have proven to be appropriate during the last study period to sustain operations as well as pay early repayment of debt, reducing annual debt service payments by \$450,000.
- A focus on natural gas infill, new construction, and operational efficiencies has resulted in a reduction of CO2 emissions of 950 tons and reduction in wait times for new service taps.
- Future year over year profits will be reinvested in system infill and expansion to further build the system and reduce CO2 emissions.

## Water (460)

	FY17	FY18	FY19	FY20	FY21	FY22
<b>Account Types</b>						
<b>REVENUE SUMMARY</b>						
Taxes & Franchise Fees	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	394,810	394,810	404,285	413,988	423,924	434,098
Charges for Services	27,420,077	27,222,651	29,264,350	31,459,176	32,214,196	32,987,337
Fines & Forfeitures	-	-	-	-	-	-
Other Revenues	488,619	496,986	508,914	521,127	533,634	546,442
Other Sources	5,330,311	7,313,671	6,653,226	7,274,629	7,449,220	7,628,001
<b>Revenue Subtotal</b>	<b>\$ 33,633,817</b>	<b>\$ 35,428,118</b>	<b>\$ 36,830,775</b>	<b>\$ 39,668,921</b>	<b>\$ 40,620,975</b>	<b>\$ 41,595,878</b>
<b>EXPENDITURE SUMMARY</b>						
Personnel Services	\$ 6,928,306	\$ 7,291,566	\$ 7,245,231	\$ 7,424,432	\$ 7,607,927	\$ 7,795,830
Operating Expenditures	1,552,356	1,589,613	1,577,764	1,616,833	1,656,834	1,697,795
Internal Service Funds	9,540,727	8,787,240	8,998,134	9,214,089	9,435,227	9,661,671
Utilities and Other Expenses	2,324,956	2,186,257	2,238,727	2,292,456	2,347,475	2,403,815
Transfers	9,897,660	12,098,884	12,863,233	15,075,255	15,188,003	15,287,746
Contributions to Operations	3,389,812	3,474,557	3,557,946	3,643,337	3,730,777	3,820,316
Year End Adjustments	-	-	-	-	-	-
<b>Expenditure Subtotal</b>	<b>\$ 33,633,817</b>	<b>\$ 35,428,117</b>	<b>\$ 36,481,035</b>	<b>\$ 39,266,402</b>	<b>\$ 39,966,243</b>	<b>\$ 40,667,173</b>
<b>TOTAL SUMMARY</b>						
<b>Revenue Total</b>	<b>\$ 33,633,817</b>	<b>\$ 35,428,118</b>	<b>\$ 36,830,775</b>	<b>\$ 39,668,921</b>	<b>\$ 40,620,975</b>	<b>\$ 41,595,878</b>
<b>Expenditure Total</b>	<b>\$ 33,633,817</b>	<b>\$ 35,428,117</b>	<b>\$ 36,481,035</b>	<b>\$ 39,266,402</b>	<b>\$ 39,966,243</b>	<b>\$ 40,667,173</b>
<b>Total Fund Balance</b>	<b>-</b>	<b>\$ 1</b>	<b>\$ 349,740</b>	<b>\$ 402,519</b>	<b>\$ 654,732</b>	<b>\$ 928,705</b>

### Five-Year Outlook

- As the fund's rates aged through the last rate study, the fund's ability to sustain needed funding for capital plans has declined. A rate study completed November 2017 proposes new rates sufficient to fund both operating and appropriate transfers for capital investment through 2022.
- Larger, longer term system upgrades and expansion projects will be funded from debt or system charges as anticipated by the rate plan. The utility improvements will provide increased system capacity to meet future needs as identified in the Water Master Plan.



## Sewer (500)

	FY17	FY18	FY19	FY20	FY21	FY22
<b>Account Types</b>						
<b>REVENUE SUMMARY</b>						
Taxes & Franchise Fees	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	1,521,745	1,521,745	1,558,267	1,595,665	1,633,961	1,673,176
Charges for Services	54,364,890	53,746,735	56,971,539	60,389,831	61,839,187	63,323,328
Fines & Forfeitures	-	-	-	-	-	-
Other Revenues	665,319	-	-	-	-	-
Other Sources	6,773,808	11,621,735	11,900,657	12,186,272	12,478,743	12,778,233
<b>Revenue Subtotal</b>	<b>\$ 63,325,762</b>	<b>\$ 66,890,215</b>	<b>\$ 70,430,463</b>	<b>\$ 74,171,769</b>	<b>\$ 75,951,892</b>	<b>\$ 77,774,737</b>
<b>EXPENDITURE SUMMARY</b>						
Personnel Services	\$ 15,096,184	\$ 14,455,467	\$ 14,470,394	\$ 14,825,655	\$ 15,189,436	\$ 15,561,948
Operating Expenditures	6,822,891	6,986,642	7,184,326	7,356,025	7,531,847	7,711,893
Internal Service Funds	7,207,576	8,066,958	8,260,568	8,458,816	8,661,830	8,869,714
Utilities and Other Expenses	4,461,167	4,279,374	4,382,078	4,487,247	4,594,942	4,705,222
Transfers	25,062,313	28,309,258	28,940,649	29,774,038	32,416,127	32,687,975
Contributions to Operations	4,675,631	4,792,522	4,907,543	5,025,324	5,145,931	5,269,434
Year End Adjustments	-	-	-	-	-	-
<b>Expenditure Subtotal</b>	<b>\$ 63,325,762</b>	<b>\$ 66,890,221</b>	<b>\$ 68,145,558</b>	<b>\$ 69,927,105</b>	<b>\$ 73,540,113</b>	<b>\$ 74,806,186</b>
<b>TOTAL SUMMARY</b>						
<b>Revenue Total</b>	<b>\$ 63,325,762</b>	<b>\$ 66,890,215</b>	<b>\$ 70,430,463</b>	<b>\$ 74,171,769</b>	<b>\$ 75,951,892</b>	<b>\$ 77,774,737</b>
<b>Expenditure Total</b>	<b>\$ 63,325,762</b>	<b>\$ 66,890,221</b>	<b>\$ 68,145,558</b>	<b>\$ 69,927,105</b>	<b>\$ 73,540,113</b>	<b>\$ 74,806,186</b>
<b>Total Fund Balance</b>	-	(\$ 6)	\$ 2,284,905	\$ 4,244,664	\$ 2,411,779	\$ 2,968,551

### Five-Year Outlook

- Similar to the water fund, the sewer fund has been experiencing a shortfall in its transfers for capital investments due to inadequate rates for several years, and has been funding such projects from reserves.
- A rate study completed November 2017 proposes new rates sufficient to fund system needs through 2022.
- Larger, longer term system upgrades and expansion projects will be funded from debt or system charges as anticipated by the rate plan. The utility improvements will provide increased system capacity to meet future needs as identified in the Master Plan.

## Aviation (540)

	FY17	FY18	FY19	FY20	FY21	FY22
<b>Account Types</b>						
<b>REVENUE SUMMARY</b>						
Taxes & Franchise Fees	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	10,584,664	11,315,500	11,485,233	11,657,511	11,832,374	12,009,859
Fines & Forfeitures	-	-	-	-	-	-
Other Revenues	127,000	100,000	101,500	103,022	104,568	106,136
Other Sources	-	-	-	-	-	-
<b>Revenue Subtotal</b>	<b>\$ 10,711,664</b>	<b>\$ 11,415,500</b>	<b>\$ 11,586,733</b>	<b>\$ 11,760,533</b>	<b>\$ 11,936,941</b>	<b>\$ 12,115,996</b>
<b>EXPENDITURE SUMMARY</b>						
Personnel Services	\$ 5,280,995	\$ 5,484,702	\$ 5,595,118	\$ 5,708,229	\$ 5,824,118	\$ 5,942,862
Operating Expenditures	839,772	839,772	839,783	839,794	839,805	839,816
Internal Service Funds	1,639,139	1,650,942	1,650,942	1,650,942	1,650,942	1,650,942
Utilities and Other Expenses	982,366	982,366	991,207	1,000,128	1,009,130	1,018,209
Transfers	-	-	-	-	-	-
Contributions to Operations	1,159,256	1,204,928	1,215,772	1,226,714	1,237,755	1,248,895
Year End Adjustments	810,136	1,252,789	1,264,064	1,275,440	1,286,920	1,298,502
<b>Expenditure Subtotal</b>	<b>\$ 10,711,664</b>	<b>\$ 11,415,499</b>	<b>\$ 11,556,886</b>	<b>\$ 11,701,247</b>	<b>\$ 11,848,670</b>	<b>\$ 11,999,226</b>
<b>TOTAL SUMMARY</b>						
<b>Revenue Total</b>	<b>\$ 10,711,664</b>	<b>\$ 11,415,500</b>	<b>\$ 11,586,733</b>	<b>\$ 11,760,533</b>	<b>\$ 11,936,941</b>	<b>\$ 12,115,996</b>
<b>Expenditure Total</b>	<b>\$ 10,711,664</b>	<b>\$ 11,415,499</b>	<b>\$ 11,556,886</b>	<b>\$ 11,701,247</b>	<b>\$ 11,848,670</b>	<b>\$ 11,999,226</b>
<b>Total Fund Balance</b>	<b>-</b>	<b>\$ 1</b>	<b>\$ 29,847</b>	<b>\$ 59,286</b>	<b>\$ 88,271</b>	<b>\$ 116,770</b>

### Five-Year Outlook

- Continue Tallahassee International Airport's commitment to the development of successful air service partnerships to increase the availability of flight options.
- Tallahassee International Airport seeks to create public-private partnerships that will maximize long-term revenues for both parties and stimulate economic vitality through the development of approximately 500 acres of aeronautical and non-aeronautical land.
- Airport Capital Program:
  - Complete the design, development and construction of the Rental Car Quick-Turnaround Facility and Parking Garage.
  - Complete the design and construction of the Federal Inspection Station (FIS).
  - Complete the design and reconstruction of Runway 18/36.

## StarMetro (580)

	FY17	FY18	FY19	FY20	FY21	FY22
<b>Account Types</b>						
<b>REVENUE SUMMARY</b>						
Taxes & Franchise Fees	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	1,053,774	1,063,258	1,079,207	1,095,395	1,111,826	1,128,503
Charges for Services	5,731,370	6,355,953	6,451,292	6,548,062	6,646,283	6,745,977
Fines & Forfeitures	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Other Sources	8,854,161	8,875,220	9,008,348	9,143,474	9,280,626	9,419,835
<b>Revenue Subtotal</b>	<b>\$ 15,639,305</b>	<b>\$ 16,294,431</b>	<b>\$ 16,538,847</b>	<b>\$ 16,786,930</b>	<b>\$ 17,038,734</b>	<b>\$ 17,294,315</b>
<b>EXPENDITURE SUMMARY</b>						
Personnel Services	\$ 9,097,528	\$ 9,830,936	\$ 9,978,401	\$ 10,128,074	\$ 10,279,998	\$ 10,434,201
Operating Expenditures	2,131,430	2,131,430	2,163,400	2,195,847	2,228,787	2,262,220
Internal Service Funds	2,289,763	2,462,254	2,499,190	2,536,677	2,574,726	2,613,348
Utilities and Other Expenses	2,092,535	1,840,926	1,868,540	1,896,569	1,925,017	1,953,892
Transfers	28,049	28,884	31,480	31,707	31,942	32,186
Contributions to Operations	-	-	-	-	-	-
Year End Adjustments	-	-	-	-	-	-
<b>Expenditure Subtotal</b>	<b>\$ 15,639,305</b>	<b>\$ 16,294,430</b>	<b>\$ 16,541,011</b>	<b>\$ 16,788,874</b>	<b>\$ 17,040,470</b>	<b>\$ 17,295,847</b>
<b>TOTAL SUMMARY</b>						
<b>Revenue Total</b>	<b>\$ 15,639,305</b>	<b>\$ 16,294,431</b>	<b>\$ 16,538,847</b>	<b>\$ 16,786,930</b>	<b>\$ 17,038,734</b>	<b>\$ 17,294,315</b>
<b>Expenditure Total</b>	<b>\$ 15,639,305</b>	<b>\$ 16,294,430</b>	<b>\$ 16,541,011</b>	<b>\$ 16,788,874</b>	<b>\$ 17,040,470</b>	<b>\$ 17,295,847</b>
<b>Total Fund Balance</b>	<b>-</b>	<b>\$ 1</b>	<b>(\$ 2,164)</b>	<b>(\$ 1,944)</b>	<b>(\$ 1,736)</b>	<b>(\$ 1,532)</b>

### Five-Year Outlook

- StarMetro anticipates a steady growth in both revenue and expenses but this is subject to change as the department identifies additional grants to reimburse operational costs.
- StarMetro continues to identify ways to reduce the general fund transfer each year. While there is a gradual increase in the transfer each year, year-end savings often are adjusted and transferred back to the general fund.
- Starting in FY 2020, StarMetro will receive BluePrint 2020 capital funding to increase bus shelters citywide

## Solid Waste (600)

	FY17	FY18	FY19	FY20	FY21	FY22
<b>Account Types</b>						
<b>REVENUE SUMMARY</b>						
Taxes & Franchise Fees	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	23,244,763	23,802,636	24,373,899	24,958,873	25,557,886	26,171,275
Fines & Forfeitures	-	-	-	-	-	-
Other Revenues	40,000	40,960	41,943	42,950	43,980	45,036
Other Sources	3,294,294	5,096,643	5,218,962	5,344,218	5,472,479	5,603,818
<b>Revenue Subtotal</b>	<b>\$ 26,579,057</b>	<b>\$ 28,940,239</b>	<b>\$ 29,634,805</b>	<b>\$ 30,346,040</b>	<b>\$ 31,074,345</b>	<b>\$ 31,820,129</b>
<b>EXPENDITURE SUMMARY</b>						
Personnel Services	\$ 5,301,500	\$ 5,582,727	\$ 5,986,711	\$ 6,123,908	\$ 6,264,404	\$ 6,408,272
Operating Expenditures	6,962,486	7,129,586	7,300,700	7,475,911	7,655,335	7,839,061
Internal Service Funds	5,603,371	7,291,533	7,466,529	7,645,726	7,829,225	8,017,121
Utilities and Other Expenses	6,875,451	7,037,490	7,206,388	7,379,343	7,556,447	7,737,803
Transfers	18,398	18,840	245,314	245,777	246,251	246,736
Contributions to Operations	1,817,851	1,880,067	1,925,189	1,971,393	2,018,707	2,067,156
Year End Adjustments	-	-	-	-	-	-
<b>Expenditure Subtotal</b>	<b>\$ 26,579,057</b>	<b>\$ 28,940,243</b>	<b>\$ 30,130,831</b>	<b>\$ 30,842,058</b>	<b>\$ 31,570,369</b>	<b>\$ 32,316,149</b>
<b>TOTAL SUMMARY</b>						
<b>Revenue Total</b>	<b>\$ 26,579,057</b>	<b>\$ 28,940,239</b>	<b>\$ 29,634,805</b>	<b>\$ 30,346,040</b>	<b>\$ 31,074,345</b>	<b>\$ 31,820,129</b>
<b>Expenditure Total</b>	<b>\$ 26,579,057</b>	<b>\$ 28,940,243</b>	<b>\$ 30,130,831</b>	<b>\$ 30,842,058</b>	<b>\$ 31,570,369</b>	<b>\$ 32,316,149</b>
<b>Total Fund Balance</b>	<b>-</b>	<b>(\$ 4)</b>	<b>(\$ 496,026)</b>	<b>(\$ 496,018)</b>	<b>(\$ 496,024)</b>	<b>(\$ 496,020)</b>

### Five-Year Outlook

- Experiencing shortage of qualified refuse drivers with Commercial Driver's License (CDL) in our labor market.
- Redevelopment of the Inner-City which invariably will reduce the ability to utilize current large sized service refuse trucks to maneuver these areas. There are greater needs to purchase smaller trucks to be able to provide needed services to these newly developed residential and commercial establishments.
- The Florida Legislative requirement to increase the rate of recycling by 2020 has increased the cost of services however, we believe it will reduce carbon footprints and maximize landfill space.
- In light of the global climate change which has resulted in major storms, we are anticipating acquiring sophisticated and/or additional resources to be in place should it be required for the removal of debris and restore the City.

## Stormwater (605)

	FY17	FY18	FY19	FY20	FY21	FY22
<b>Account Types</b>						
<b>REVENUE SUMMARY</b>						
Taxes & Franchise Fees	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	16,810,678	17,227,859	17,589,644	17,959,027	18,336,166	18,721,226
Fines & Forfeitures	-	-	-	-	-	-
Other Revenues	13,500	13,500	13,783	14,073	14,368	14,670
Other Sources	693,030	659,141	672,983	687,116	701,545	716,277
<b>Revenue Subtotal</b>	<b>\$ 17,517,208</b>	<b>\$ 17,900,500</b>	<b>\$ 18,276,410</b>	<b>\$ 18,660,215</b>	<b>\$ 19,052,080</b>	<b>\$ 19,452,173</b>
<b>EXPENDITURE SUMMARY</b>						
Personnel Services	\$ 6,008,998	\$ 6,488,918	\$ 6,625,184	\$ 6,764,312	\$ 6,906,362	\$ 7,051,398
Operating Expenditures	1,146,765	1,170,845	1,195,435	1,220,541	1,246,171	1,272,340
Internal Service Funds	4,976,719	4,917,372	5,020,639	5,126,070	5,233,718	5,343,625
Utilities and Other Expenses	162,075	165,478	168,954	172,502	176,125	179,823
Transfers	4,863,895	4,781,813	4,876,375	4,952,052	4,972,860	4,994,117
Contributions to Operations	358,756	376,072	383,970	392,033	400,266	408,671
Year End Adjustments	-	-	-	-	-	-
<b>Expenditure Subtotal</b>	<b>\$ 17,517,208</b>	<b>\$ 17,900,498</b>	<b>\$ 18,270,557</b>	<b>\$ 18,627,510</b>	<b>\$ 18,935,502</b>	<b>\$ 19,249,974</b>
<b>TOTAL SUMMARY</b>						
<b>Revenue Total</b>	<b>\$ 17,517,208</b>	<b>\$ 17,900,500</b>	<b>\$ 18,276,410</b>	<b>\$ 18,660,215</b>	<b>\$ 19,052,080</b>	<b>\$ 19,452,173</b>
<b>Expenditure Total</b>	<b>\$ 17,517,208</b>	<b>\$ 17,900,498</b>	<b>\$ 18,270,557</b>	<b>\$ 18,627,510</b>	<b>\$ 18,935,502</b>	<b>\$ 19,249,974</b>
<b>Total Fund Balance</b>	-	\$ 2	\$ 5,853	\$ 32,705	\$ 116,578	\$ 202,199

### Five-Year Outlook

- The Stormwater fund fees continue to be sufficient to cover planned stormwater system operations and improvements.
- It is likely that as in 2017 and 2018, the utility will continue to exercise its options to increase the fee by CPI.
- During FY 2017, the City underwent a successful audit of National Flood Insurance Program Community Rating System, resulting in a 20% flood insurance discount for any City resident needing flood insurance.

## Golf (615)

	FY17	FY18	FY19	FY20	FY21	FY22
<b>Account Types</b>						
<b>REVENUE SUMMARY</b>						
Taxes & Franchise Fees	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	944,929	1,084,880	1,101,153	1,117,670	1,134,436	1,151,452
Fines & Forfeitures	-	-	-	-	-	-
Other Revenues	2,000	2,000	2,030	2,060	2,091	2,123
Other Sources	128,476	-	-	-	-	-
<b>Revenue Subtotal</b>	<b>\$ 1,075,405</b>	<b>\$ 1,086,880</b>	<b>\$ 1,103,183</b>	<b>\$ 1,119,731</b>	<b>\$ 1,136,527</b>	<b>\$ 1,153,575</b>
<b>EXPENDITURE SUMMARY</b>						
Personnel Services	\$ 572,523	\$ 600,466	\$ 609,471	\$ 618,615	\$ 627,891	\$ 637,314
Operating Expenditures	214,713	214,713	217,933	221,205	224,521	227,885
Internal Service Funds	153,367	139,201	141,289	143,407	145,558	147,744
Utilities and Other Expenses	130,114	127,813	129,728	131,675	133,651	135,656
Transfers	1,178	1,178	1,196	1,214	1,232	1,250
Contributions to Operations	-	-	-	-	-	-
Year End Adjustments	3,510	3,510	3,563	3,616	3,670	3,725
<b>Expenditure Subtotal</b>	<b>\$ 1,075,405</b>	<b>\$ 1,086,881</b>	<b>\$ 1,103,180</b>	<b>\$ 1,119,732</b>	<b>\$ 1,136,523</b>	<b>\$ 1,153,574</b>
<b>TOTAL SUMMARY</b>						
<b>Revenue Total</b>	<b>\$ 1,075,405</b>	<b>\$ 1,086,880</b>	<b>\$ 1,103,183</b>	<b>\$ 1,119,731</b>	<b>\$ 1,136,527</b>	<b>\$ 1,153,575</b>
<b>Expenditure Total</b>	<b>\$ 1,075,405</b>	<b>\$ 1,086,881</b>	<b>\$ 1,103,180</b>	<b>\$ 1,119,732</b>	<b>\$ 1,136,523</b>	<b>\$ 1,153,574</b>
<b>Total Fund Balance</b>	<b>-</b>	<b>(\$ 1)</b>	<b>\$ 3</b>	<b>(\$ 1)</b>	<b>\$ 4</b>	<b>\$ 1</b>

### Five-Year Outlook

- Be recognized as a premier public golf course providing extraordinary opportunity for social interaction and playing conditions with affordable pricing.
- Review course conditions on an ongoing basis and recommend course maintenance projects.
- Provide well- maintained facilities with an up-to-date setting.
- Implement a new marketing strategy to promote online tee times.

## Cemetery (840)

	FY17	FY18	FY19	FY20	FY21	FY22
<b>Account Types</b>						
<b>REVENUE SUMMARY</b>						
Taxes & Franchise Fees	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	150,207	150,207	152,460	154,747	157,068	159,424
Fines & Forfeitures	-	-	-	-	-	-
Other Revenues	84,000	84,000	85,260	86,539	87,837	89,155
Other Sources	299,225	225,891	229,279	232,719	236,209	239,752
<b>Revenue Subtotal</b>	<b>\$ 533,432</b>	<b>\$ 460,098</b>	<b>\$ 466,999</b>	<b>\$ 474,004</b>	<b>\$ 481,115</b>	<b>\$ 488,331</b>
<b>EXPENDITURE SUMMARY</b>						
Personnel Services	\$ 220,105	\$ 163,505	(\$ 84,197)	(\$ 81,705)	(\$ 79,181)	(\$ 76,617)
Operating Expenditures	119,763	119,763	101,713	103,537	105,388	107,266
Internal Service Funds	134,518	150,105	152,356	154,642	156,960	159,315
Utilities and Other Expenses	27,085	26,725	27,126	27,534	27,946	28,365
Transfers	-	-	-	-	-	-
Contributions to Operations	31,961	-	-	-	-	-
Year End Adjustments	-	-	-	-	-	-
<b>Expenditure Subtotal</b>	<b>\$ 533,432</b>	<b>\$ 460,098</b>	<b>\$ 196,998</b>	<b>\$ 204,008</b>	<b>\$ 211,113</b>	<b>\$ 218,329</b>
<b>TOTAL SUMMARY</b>						
<b>Revenue Total</b>	<b>\$ 533,432</b>	<b>\$ 460,098</b>	<b>\$ 466,999</b>	<b>\$ 474,004</b>	<b>\$ 481,115</b>	<b>\$ 488,331</b>
<b>Expenditure Total</b>	<b>\$ 533,432</b>	<b>\$ 460,098</b>	<b>\$ 196,998</b>	<b>\$ 204,008</b>	<b>\$ 211,113</b>	<b>\$ 218,329</b>
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>\$ 270,001</b>	<b>\$ 269,996</b>	<b>\$ 270,002</b>	<b>\$ 270,002</b>

### Five-Year Outlook

- The challenges that the Cemeteries Fund continues to face are the long term sustainability of the Perpetual Care Trust Fund and the remaining inventory of graves spaces.
- Assuming the remaining grave spaces are sold within two to three years as projected, the Cemeteries Fund would lose a significant revenue source and an increased annual transfer from the PCTF would be needed to support Cemetery operations. The balance of the PCTF would be depleted in approximately 10 years under these conditions.
- There are on-going discussions regarding the possibility of opening a new cemetery location. The additional revenue generated from grave sales could be used, in part, to replenish the PCTF. Currently, staff has been directed to prepare a plan for a new cemetery on the city-owned Welaunee property.