

City of Tarpon Springs
FY 2010 Annual Budget

Budget
Summary

Budget Summary

REVENUE SUMMARY
By Fund and Major Revenue Source

Source	Actual FY 2007	Actual FY 2008	Budgeted FY 2009	Budgeted FY 2010
General Fund				
Taxes				
Ad Valorem	8,140,977	7,868,420	7,629,383	7,291,696
Franchise Fees	1,730,659	-	-	-
Utility Taxes	2,227,055	2,248,065	2,319,481	2,312,893
Communication Service Taxes	1,239,970	1,228,056	1,145,600	1,289,065
Local Business Tax	-	196,058	192,500	189,695
Total Taxes	13,338,661	11,540,599	11,286,964	11,083,349
Permits and Fees	505,651	1,905,382	2,014,610	2,024,395
Intergovernmental	2,192,745	2,245,439	2,091,904	1,891,940
Charges for Services	1,629,733	2,025,205	1,773,069	1,849,799
Fines and Forfeitures	173,041	178,927	167,620	128,700
Interest	973,137	541,998	300,000	210,000
Miscellaneous	858,810	810,833	567,489	603,785
Non-Revenue				
Transfers	1,039,900	1,112,900	1,227,200	1,142,010
Reserves	-	-	1,079,934	1,625,764
Total	\$ 20,711,678	\$ 20,361,283	\$ 20,508,790	\$ 20,559,742
Special Revenue Funds				
Local Option Gas Tax Fund				
Taxes	171,320	307,345	300,000	300,000
Interest	32,683	27,465	11,500	7,400
Reserves	-	-	38,500	42,600
Total	\$ 204,003	\$ 334,810	\$ 350,000	\$ 350,000
Impact Funds				
Permits & Fees	-	-	-	61,114
Interest	140,230	71,133	67,015	20,100
Miscellaneous	208,608	134,256	64,350	-
Reserves	-	-	2,409,630	1,103,900
Total	\$ 348,838	\$ 205,389	\$ 2,540,995	\$ 1,185,114
Grant Funds				
Intergovernmental	516,892	1,029,161	485,528	1,822,949
Charges for Services	204,619	180,056	135,000	-
Fines and Forfeitures	2,350	750	1,000	1,000
Interest	26,526	22,962	-	-
Miscellaneous	422	482	5,000	-
Transfers	12,000	27,569	18,000	-
Reserve	-	-	186,000	177,700
Total	\$ 762,809	\$ 1,260,980	\$ 830,528	\$ 2,001,649
CRA Trust Funds				
Taxes - Ad Valorem	202,929	208,703	267,160	195,088
Intergovernmental	231,462	236,657	212,992	192,226
Interest	123,140	67,383	36,000	30,000
Reserve	-	-	2,400,000	741,708
Total	\$ 557,531	\$ 512,743	\$ 2,916,152	\$ 1,159,022

REVENUE SUMMARY
By Fund and Major Revenue Source

Source	Actual FY 2007	Actual FY 2008	Budgeted FY 2009	Budgeted FY 2010
Expendable Trust Funds				
Fines and Forfeitures	26,989	14,081	11,000	4,000
Interest	23,423	12,055	300	-
Transfers	-	2,720	-	-
Reserve	-	-	124,400	42,200
Total	<u>\$ 50,412</u>	<u>\$ 28,856</u>	<u>\$ 135,700</u>	<u>\$ 46,200</u>
Total Special Revenue Funds	<u>\$ 1,923,593</u>	<u>\$ 2,342,778</u>	<u>\$ 6,773,375</u>	<u>\$ 4,741,985</u>
Capital Project Funds				
Taxes	1,891,821	1,798,029	1,776,300	1,600,000
Interest	276,514	208,404	126,000	62,250
Miscellaneous	27,500	-	-	-
Transfers	300,000	300,000	250,000	250,000
Debt Proceeds	553,141	-	171,355	-
Reserve	-	-	274,653	1,060,796
Total	<u>\$ 3,048,976</u>	<u>\$ 2,306,433</u>	<u>\$ 2,598,308</u>	<u>\$ 2,973,046</u>
Enterprise Funds				
Sanitation Fund				
Charges for Services	5,921,378	5,435,061	5,492,054	5,047,550
Interest	128,447	86,156	58,320	58,753
Miscellaneous	34,585	47,783	-	-
Total	<u>\$ 6,084,410</u>	<u>\$ 5,569,000</u>	<u>\$ 5,550,374</u>	<u>\$ 5,106,303</u>
Water-Sewer Fund				
Charges for Services	10,393,433	10,286,818	10,827,639	10,729,379
Interest	175,133	199,081	130,533	180,000
Miscellaneous	(29,166)	17,004	-	-
Transfers	32,100	32,100	32,100	32,100
Debt Proceeds	-	-	1,325,750	3,447,665
Reserve	-	-	2,229,094	-
Total	<u>\$ 10,571,500</u>	<u>\$ 10,535,003</u>	<u>\$ 14,545,116</u>	<u>\$ 14,389,144</u>
Water-Sewer Impact Fund				
Permits & Fees	-	-	-	70,020
Intergovernmental	27,385	353,732	477,204	-
Interest	261,672	77,419	81,000	30,000
Miscellaneous/Impact Fees	188,927	147,945	98,527	-
Reserve	-	-	-	1,343,347
Total	<u>\$ 477,984</u>	<u>\$ 579,096</u>	<u>\$ 656,731</u>	<u>\$ 1,443,367</u>
Construction Fund				
Intergovernmental	-	-	8,100,000	20,100,000
Debt Proceeds	-	-	30,924,612	20,840,677
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,024,612</u>	<u>\$ 40,940,677</u>
Marina Fund				
Charges for Services	68,263	65,389	68,400	103,330
Interest	10,660	5,663	4,500	4,000
Miscellaneous	110	116	-	-
Total	<u>\$ 79,033</u>	<u>\$ 71,168</u>	<u>\$ 72,900</u>	<u>\$ 107,330</u>

REVENUE SUMMARY
By Fund and Major Revenue Source

Source	Actual FY 2007	Actual FY 2008	Budgeted FY 2009	Budgeted FY 2010
Storm Water Fund				
Charges for Services	1,111,512	1,095,244	1,111,600	1,061,000
Interest	139,763	95,246	-	55,000
Miscellaneous	325	-	-	-
Reserve	-	-	75,132	595,876
Total	<u>\$ 1,251,600</u>	<u>\$ 1,190,490</u>	<u>\$ 1,186,732</u>	<u>\$ 1,711,876</u>
Golf Course Fund				
Charges for Services	1,523,929	1,407,431	1,607,267	1,507,016
Miscellaneous	51,578	363	-	-
Total	<u>\$ 1,575,507</u>	<u>\$ 1,407,794</u>	<u>\$ 1,607,267</u>	<u>\$ 1,507,016</u>
Total Enterprise Funds	<u>\$ 20,040,034</u>	<u>\$ 19,352,551</u>	<u>\$ 62,643,732</u>	<u>\$ 65,205,713</u>
Internal Service Funds				
Vehicle Maintenance Fund				
Charges for Services	-	48,407	68,857	57,769
Interest	27	356	-	-
Miscellaneous	445	-	-	-
Internal Services	825,316	925,853	1,074,764	946,527
Total	<u>\$ 825,788</u>	<u>\$ 974,616</u>	<u>\$ 1,143,621</u>	<u>\$ 1,004,296</u>
Risk Management Fund				
Interest	142,419	111,681	-	-
Miscellaneous	18,672	-	-	-
Reserve	-	-	199,780	222,189
Internal Services	1,282,685	839,349	533,976	417,760
Total	<u>\$ 1,443,776</u>	<u>\$ 951,030</u>	<u>\$ 733,756</u>	<u>\$ 639,949</u>
Total Internal Service Funds	<u>\$ 2,269,564</u>	<u>\$ 1,925,646</u>	<u>\$ 1,877,377</u>	<u>\$ 1,644,245</u>
Gross Total Revenues	<u>\$ 47,993,845</u>	<u>\$ 46,288,691</u>	<u>\$ 94,401,582</u>	<u>\$ 95,124,731</u>
Less Transfers	<u>3,492,001</u>	<u>3,240,491</u>	<u>3,136,040</u>	<u>2,788,397</u>
Net Total Revenues	<u>\$ 44,501,844</u>	<u>\$ 43,048,200</u>	<u>\$ 91,265,542</u>	<u>\$ 92,336,334</u>

INTERFUND TRANSFERS

Transfers	Actual FY 2007	Actual FY 2008	Budgeted FY 2009	Budgeted FY 2010
Interfund Transfers				
To: General Fund				
From Expendable Trust Fund	-	-	100,000	-
From Local Option Gas Tax Fund	200,000	200,000	200,000	200,000
From Sanitation Fund	86,700	86,700	86,700	86,700
From Water and Sewer Fund	405,000	478,000	492,300	507,110
From Storm Water Fund	73,200	73,200	73,200	73,200
From Golf Course Fund	275,000	275,000	275,000	275,000
	1,039,900	1,112,900	1,227,200	1,142,010
To: Grant Funds				
From General Fund	12,000	27,569	18,000	-
	12,000	27,569	18,000	-
To: Expendable Trust Fund				
From General Fund	-	2,720	-	-
	-	2,720	-	-
To: Capital Project Fund				
From Local Option Gas Tax Fund	200,000	200,000	150,000	150,000
From Capital Investment Fund	100,000	100,000	100,000	100,000
	300,000	300,000	250,000	250,000
To: Water-Sewer Fund				
From Storm Water Fund	32,100	32,100	32,100	32,100
Total Interfund Transfers	\$ 1,384,000	\$ 1,475,289	\$ 1,527,300	\$ 1,424,110
Internal Service Fund Charges				
Vehicle Maintenance Charges:				
For General Fund	558,222	661,829	756,890	673,656
For Sanitation Fund	24,228	11,181	18,515	11,086
For Water and Sewer Fund	172,625	186,168	220,690	182,017
For Storm Water Fund	70,241	66,675	78,669	79,768
Total	825,316	925,853	1,074,764	946,527
Risk Management Charges:				
For General Fund	843,682	552,079	351,222	274,780
For Pinellas County Cooperative Fund	4,483	2,934	1,866	1,460
For Sanitation Fund	64,186	42,001	26,720	20,905
For Water and Sewer Fund	279,957	183,195	116,545	91,179
For Marina Fund	9,799	6,412	4,079	3,192
For Storm Water Fund	6,285	4,113	2,616	2,047
For Golf Course Fund	58,982	38,596	24,554	19,210
For Vehicle Maintenance Fund	15,311	10,019	6,374	4,987
Total	1,282,685	839,349	533,976	417,760
Total Internal Service Fund Charges	\$ 2,108,001	\$ 1,765,202	\$ 1,608,740	\$ 1,364,287
Total Transfers	\$ 3,492,001	\$ 3,240,491	\$ 3,136,040	\$ 2,788,397

EXPENDITURE SUMMARY
By Fund and Department

Expenditure Classification	Actual FY 2007	Actual FY 2008	Budgeted FY 2009	Budgeted FY 2010
General Fund				
City Commission	126,758	118,378	137,691	137,351
City Manager	340,632	371,382	318,031	269,986
Finance	385,700	407,566	473,683	448,665
Purchasing	201,453	206,651	228,588	221,178
MIS	328,933	389,122	382,409	368,294
Internal Audit	-	-	40,000	40,000
Human Resources	268,345	268,268	287,686	266,669
City Attorney	259,878	287,022	248,531	302,427
City Clerk	234,444	262,334	271,667	276,661
Police	5,823,903	6,154,097	6,310,860	6,174,214
Fire	3,968,857	4,194,258	4,455,695	4,767,019
Development Services	1,215,151	1,153,600	1,230,882	1,142,530
Public Services	3,761,638	3,589,217	3,860,930	3,778,489
Cultural/Civic Services	1,607,265	1,660,291	1,630,393	1,788,683
Non-Departmental	824,616	878,203	631,744	577,576
Total General Funds	\$ 19,347,573	\$ 19,940,389	\$ 20,508,790	\$ 20,559,742
Special Revenue Funds				
Local Option Gas Tax Fund	400,000	400,000	350,000	350,000
Impact Fund	94,833	190,254	2,540,995	1,185,114
Grant Fund	619,536	1,244,021	830,528	2,001,649
CRA Trust Fund	195,157	114,987	2,916,152	1,159,022
Expendable Trust	9,767	18,338	135,700	46,200
Total Special Revenue Funds	\$ 1,319,293	\$ 1,967,600	\$ 6,773,375	\$ 4,741,985
Capital Project Fund				
Capital Project Fund	386,800	75,027	450,000	300,000
Capital Investment Fund	100,000	100,000	100,000	100,000
One Cent Local Option Sales Tax	2,887,507	2,112,662	2,048,308	2,573,046
Total Capital Project Funds	\$ 3,374,307	\$ 2,287,689	\$ 2,598,308	\$ 2,973,046

EXPENDITURE SUMMARY
By Fund and Department

Expenditure Classification	Actual FY 2007	Actual FY 2008	Budgeted FY 2009	Budgeted FY 2010
Enterprise Funds				
Sanitation Fund	5,497,180	5,209,270	5,550,374	5,106,303
Water and Sewer Fund				
Utility Billing	325,434	356,290	407,387	404,186
Collections	128,572	149,131	208,082	214,344
Public Services	7,139,473	7,215,236	12,670,095	12,749,944
Debt Service	34,032	23,642	247,624	34,009
Non-Departmental	1,787,802	1,881,786	1,011,928	986,661
	<u>9,415,313</u>	<u>9,626,085</u>	<u>14,545,116</u>	<u>14,389,144</u>
Water and Sewer Impact Fund	484,982	479,265	656,731	1,443,367
Construction Fund	37,935	111,391	39,024,612	40,940,677
Marina Fund	87,027	92,357	72,900	107,330
Storm Water Fund	620,963	701,146	1,186,732	1,711,876
Golf Course Fund	1,507,950	1,524,106	1,607,267	1,507,016
Total Enterprise Funds	<u>\$ 17,651,350</u>	<u>\$ 17,743,620</u>	<u>\$ 62,643,732</u>	<u>\$ 65,205,713</u>
Internal Service Funds				
Vehicle Maintenance Fund	813,459	893,887	1,143,621	1,004,296
Risk Management Fund	869,090	662,392	733,756	639,949
Total Internal Service Funds	<u>\$ 1,682,549</u>	<u>\$ 1,556,279</u>	<u>\$ 1,877,377</u>	<u>\$ 1,644,245</u>
Gross Total Expenditures	43,375,072	43,495,577	94,401,582	95,124,731
Less Transfers	<u>3,492,001</u>	<u>3,240,491</u>	<u>3,136,040</u>	<u>2,788,397</u>
Net Total Expenditures	<u>\$ 39,883,071</u>	<u>\$ 40,255,086</u>	<u>\$ 91,265,542</u>	<u>\$ 92,336,334</u>

TOTAL CITY
EXPENDITURES BY CATEGORY AND ELEMENT

EXPENDITURE SUMMARY

Element Code	Expenditure Classification	Actual FY 2007	Actual FY 2008	Budgeted FY 2009	Budgeted FY 2010
Personnel Services					
11	Executive Salaries	1,086,934	1,181,124	1,142,020	1,133,080
12	Regular Salaries	10,715,186	11,219,436	11,538,638	11,669,670
13	Other Salaries and Wages	525,072	486,787	486,282	489,799
14	Overtime	1,066,928	1,042,888	1,147,939	1,274,000
15	Special Pay	146,498	213,069	147,865	196,521
21	FICA	999,188	1,039,874	1,068,457	1,073,216
22	Retirement Contribution	1,409,092	1,417,524	1,425,513	1,465,340
23	Life and Health Insurance	1,435,651	1,722,907	2,184,333	2,481,829
24	Workers' Compensation	496,970	431,464	539,778	447,291
25	Unemployment Compensation	10,302	18,524	-	-
29	Salary/Benefit Increase>(*EMS Contract)	-	-	471,512	* 70,456
Total Personnel Services		17,891,821	18,773,597	20,152,337	20,301,202
Operating Expenses					
31	Professional Services	488,293	472,753	647,680	765,987
32	Accounting and Auditing	76,742	93,675	96,068	123,127
33	Court Reporting Services	1,017	1,071	300	300
34	Other Contractual Services	9,242,440	9,074,124	9,347,489	8,774,700
40	Travel Per Diem	103,604	98,958	140,998	118,881
41	Communication Services	221,696	240,504	277,957	199,507
42	Freight & Postage Service	-	-	-	94,733
43	Utility Services	(242)	-	6,511	-
43-01	Water/Sewer Service	204,352	215,025	271,488	251,437
43-02	Electric Service	1,176,924	1,163,966	1,413,040	1,541,890
43-03	Gas Service	2,801	2,949	2,800	2,800
44	Rents and Leases	132,793	171,044	257,818	244,426
45	Insurance	2,216,100	1,578,604	1,310,575	1,126,382
46	Repair and Maintenance	1,747,466	1,250,218	1,239,438	1,293,723
46-04	Vehicle Maintenance and Repairs	-	680,021	732,068	754,746
47	Printing and Binding	37,838	42,604	62,229	40,684
48	Promotional Activities	133,380	149,695	188,171	143,631
49	Other Current Charges	110,169	114,078	185,512	184,186
49-01	Interdepartment Allocation	(170,147)	(185,013)	(185,006)	(336,821)
51	Office Supplies	40,788	33,781	60,842	59,951
52	Operating Supplies	1,488,736	1,404,790	1,408,420	1,467,669
52-11	Vehicle Fuel	629,951	872,395	1,254,288	901,712
53	Road Materials and Supplies	100,754	42,061	81,154	81,154
54	Books, Publications and Memberships	147,234	152,804	187,361	50,485
55	Training	-	-	-	115,783
59	Depreciation	1,459,369	1,592,984	-	-
Total Operating Expenses		19,592,058	19,263,091	18,987,201	18,001,073
Capital Outlay					
62	Buildings	184,503	196,375	263,963	400,541
63	Improvements Other Than Buildings	1,960,218	1,823,927	50,834,893	53,535,587
64	Machinery and Equipment	1,253,127	716,434	859,180	521,021
66	Books, Publications and Library Materials	159,273	160,856	133,815	151,026
Total Capital Outlay		3,557,121	2,897,592	52,091,851	54,608,175
Debt Service					
71	Debt Service-Principal	652,797	758,370	1,132,498	468,301
72	Debt Service-Interest	137,835	178,950	285,215	118,650
Total Debt Service		790,632	937,320	1,417,713	586,951
Grants and Aids					
81	Aid to Government Agencies	48,000	48,000	-	-
83	Other Grants and Aids	20,200	1,444	-	-
Total Grants and Aids		68,200	49,444	-	-
Transfers					
91	Transfers	1,384,000	1,475,289	1,527,300	1,424,110
Total Transfers		1,384,000	1,475,289	1,527,300	1,424,110
Non-Operating					
93	Non-Operating Interest	58,725	70,091	48,500	32,050
99	Reserves/Other	32,515	29,153	176,680	171,170
Total Non-Operating		91,240	99,244	225,180	203,220
Total		\$ 43,375,072	\$ 43,495,577	\$ 94,401,582	\$ 95,124,731