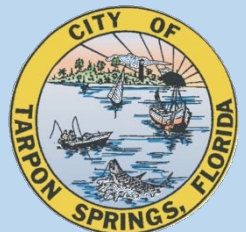


# Annual Budget 2021



City of Tarpon Springs, Florida  
Fiscal Year Ending  
September 30, 2021



# *City of Tarpon Springs, Florida Annual Budget*

## **Mayor and Board of Commissioners**

**Chrisostomo Alahouzos, Mayor**  
**Jacob Karr, Vice-Mayor**  
**Townsend Tarapani, Commissioner**  
**Connor Donovan, Commissioner**  
**Costa Vatikiotis, Commissioner**

## **Administration**

**Mark G. LeCouris, City Manager**  
**Ron Harring, Finance Director**  
**Michelle Mims, Assistant Finance Director**  
**Irene S. Jacobs, City Clerk**  
**Thomas Trask, City Attorney**

**For the Fiscal Year Ending September 30, 2021**

**Prepared by the City of Tarpon Springs Finance Division**

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# FY 2021 ANNUAL BUDGET EXECUTIVE SUMMARY



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# INTRODUCTION

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The purpose of government is to provide certain services for its citizens. All departments of City government exist to provide services – either to the public directly, to other City departments, or a combination of these. The City of Tarpon Springs Budget for Fiscal Year 2021 was developed to tell decision-makers:

- \*What we do,
- \*Why we do it,
- \*How we do it,
- \*How much it costs to do it.

For easy use, this budget has been divided into separate functional areas for review as follows:

**Executive Summary:** This section is designed as a “liftable summary” of the budget that can be copied and distributed as necessary to persons who wish to review the budget but who do not need the entire document. It also includes related financial information designed to present an overview of the budget process and objectives, provide an explanation of common terminology, and identify the forecasting methodology of all revenue sources.

**Budget Summary:** This section provides the actual and budgeted historical summary of all revenues, interfund transfers and expenditures.

**Budget Detail:** Individual sections are provided for each fund category as follows:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Enterprise Funds
- Internal Service Funds

**Capital Improvement Program:** This section explains the methodology for developing the City’s Capital Improvement Program and provides a listing of the capital projects included in the program.

The budget for each fund displays the revenues, expenditure summaries and detail expenditures. Additionally reflected are departmental organizational charts, personnel schedules, department summaries, goals and objectives and performance measures.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Tarpon Springs  
Florida**

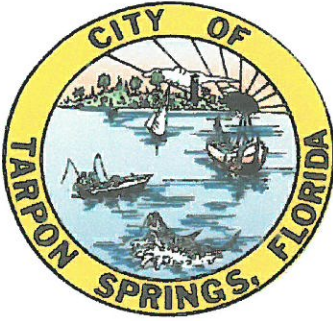
For the Fiscal Year Beginning

**October 1, 2019**

*Christopher P. Morill*

Executive Director





## *City of Tarpon Springs, Florida*

324 E. PINE STREET  
P.O. BOX 5004  
TARPON SPRINGS, FLORIDA 34688-5004  
(727) 942-5612  
FAX (727) 942-5637

September 15, 2020

Honorable Mayor and Board of Commissioners:

I am pleased to present the proposed Annual Budget for Fiscal Year 2021 to you for your consideration, as required by the Charter of the City of Tarpon Springs. This budget clearly indicates the costs of the various programs and projects to be carried out by the City during Fiscal Year 2021. The budget has been prepared in accordance with all applicable City, State and Federal requirements and accounting standards.

The Budget for Fiscal Year 2021 totals \$63,278,499 for all citywide services, a decrease of \$733,199 or -1.15% in comparison to the Fiscal Year 2020 adopted budget. The General Fund budget reflects expenditures of \$26,786,585, an increase of \$772,260 or 2.97% over the adopted budget for Fiscal Year 2020. This increase is mainly due to personnel increases.

### **Budget Message**

I would first like to thank the entire staff of the City. Without their involvement, participation and cooperation, the preparation of this budget would have been impossible. During the economic downturn over the last few years the City has experienced shrinking municipal revenues and our staff has been repeatedly asked to do more with less. While the economy is showing signs of improvement COVID 19 is projected to affect our sales tax revenues. It is important that we maintain a cautious approach. We continue to scrutinize our expenditures to insure that they are done wisely and efficiently.

### **Millage Rate and Property Taxes**

On June 1, 2020 the Pinellas County Property Appraiser provided taxable value estimates for Fiscal Year 2021 County-wide tax rolls. The City's overall taxable value for operating purposes is \$2,034,725,396, an increase of \$118,071,741 or 6.16% from last year's final roll.

The final assessed valuation will not be available until after the City Commission approves the millage rate and budget in September, but is not expected to differ significantly from the June 1, 2020 preliminary tax roll. The breakdown of the assessed value is reflected in two major components:

	<u><b>Assessed Value</b></u>
Real Property	\$1,955,017,692
Personal Property	<u>79,707,704</u>
Total	\$2,034,725,396

The current millage rate for FY 2020 is 5.37 and the FY 2021 proposed budget will maintain the same millage rate of 5.37. At the 5.37 millage rate, the assessed valuation of taxable property is expected to generate for the General Fund approximately \$10,232,123 in Ad Valorem tax revenue after discounts, an increase of \$567,471 from the previous fiscal year's revenues. The CRA Fund will receive approximately \$279,609 in Ad Valorem tax revenue after discounts, an increase of \$34,708 from the previous fiscal year's revenues.

### **Priorities, Issues and Highlights**

Our highest priorities remain unchanged, to be a "full-service city" and to continue to provide high quality services to our citizens, despite continued revenue challenges and the rising costs of goods and services that continue to shrink our municipal budget. Employees in all departments have taken on more responsibility and increased their workload in order to maintain this standard of service. All City departments will continue to work together in order to review costs and examine ways to reduce expenses during the upcoming fiscal year.

All departmental budgets have been extensively reviewed to find areas for potential reduction and restructuring in order to more efficiently deliver services to the community. City Departments have been held to minimal increases in operating expenses for the past fifteen years, except for those areas such as insurance, fuel and utilities over which they have little control. Our Department Directors continue to review staffing to insure that our funded positions meet our service delivery needs. All positions that become vacant will continue to be scrutinized prior to approval for hiring and departments will continue to be encouraged to review processes and procedures to identify areas of potential savings.

Our priorities and challenges for the upcoming fiscal year are reflected in the section below. These priorities have not changed since our last budget and continue to emphasize the continued improvement of all areas of the City. Over the last year the following major projects were ongoing or completed, Meres Blvd construction, Court Street improvements, Library Exterior improvements, Cultural Center Exterior improvements, Brick Street/Road Reconstruction, Street Paving and Sidewalk Projects, various Culture & Recreation Projects, Water-Sewer Capital Projects and Stormwater Action Plan Projects. We will continue to prioritize the beautification of our public areas to make our community a more attractive place for families and businesses to grow and flourish.

The Economic Development Manager will continue to assist the City in achieving the next level of growth in our business community and increased employment and economic opportunity for our residents.

A few of the most significant highlights of this budget include:

- Ad valorem millage rate for this year of 5.37. The ad valorem millage rate at 5.37 maintains the current level of municipal services in the General Fund. Ad Valorem tax revenues in total are expected to be \$567,471 more than last fiscal year due to a 6.16% estimated increase in property values.
- Pay increases funded between 3.0% to 6.0%.
- Health Insurance funded at 2% decrease, Dental 15.8% decrease, Life Insurance increased 6.7% and Workers Compensation Insurance increased 15.2%; Property/Liability Insurance increase funded at 1.1%.
- The Fiscal Year 2021 General Fund Budget is \$26,786,585.
- An additional homestead exemption for low income senior citizens continues this year at \$25,000 as well as exemptions for deployed military personnel that were implemented in FY 2012. Exemptions continue to reduce municipal property tax revenues.
- As with all of our residents, many of the same expenses place increasing demands on our budget, including insurance, fuel and utilities costs. The City has no control over the cost of these items and the ability of the departments to further cut demand is limited.
- This Budget for Fiscal Year 2021 provides that the City will continue to offer a consistent quantity and quality of services while maintaining a consistent level of staffing. The City has added four new firefighter/paramedic positions since being awarded a SAFER Grant. The City also added a Code Enforcement Officer and an Internal Auditor in FY 2021.
- The Fiscal Year 2021 General Fund Budget does not utilize unassigned fund balance in order to balance the budget for the fifth straight year.
- This budget continues to prioritize the overall appearance of the City. Funding is provided to improve and maintain the City's appearance.
- The City has taken an active role in the Tourism Development Council (TDC) of the Chamber of Commerce and maintains funding for the promotion of tourism, while encouraging groups such as the Chamber and Merchant's Association to increase their participation in funding tourism promotion advertising.

Highlights of the Capital Improvement Program and Major Capital Outlay purchases include:

- Annual Street Paving, Sidewalk Projects, Parking and Brick Street and Road Reconstruction, funded by the Local Option Sales Tax Fund, CRA Fund and the Capital Project Fund.

- Roadway Reconfiguration Tarpon Avenue. Grant Funded and by the Local Option Sales Tax Funds.
- Anclote Turn Basin funded by the local Option Sales Tax Fund.
- Extend Pinellas Trail at North Anclote Park funded by the Local Option Sales Tax Fund and the Recreation Impact Fund.
- Funding for Police vehicles and body cameras funded by the Local Option Sales Tax Fund.
- Design work for Dodecanese Pump Station, South Spring/MLK and Orange Street.
- Continue water main replacements, funded by the Water and Sewer Fund.
- Continue radio-read meter replacement program, sewage collection manhole rehab and replacement, sewer relining and construction, lateral rehab, sewage treatment and lift station upgrades and rehab, funded by the Water and Sewer Fund.

### **Conclusion**

The City of Tarpon Springs remains in very good financial condition thanks to conservative budgeting, continuous examination of staffing needs, and the willingness of existing staff to take on a variety of additional projects and responsibilities. Appreciation is extended to the Departments for their input and monitoring of their budgets, Budget Advisory Committee for their thorough review of the Budget and the Finance Department for producing this budget document.

I am honored to present to you and the residents of Tarpon Springs the Fiscal Year 2021 Proposed Annual Budget.

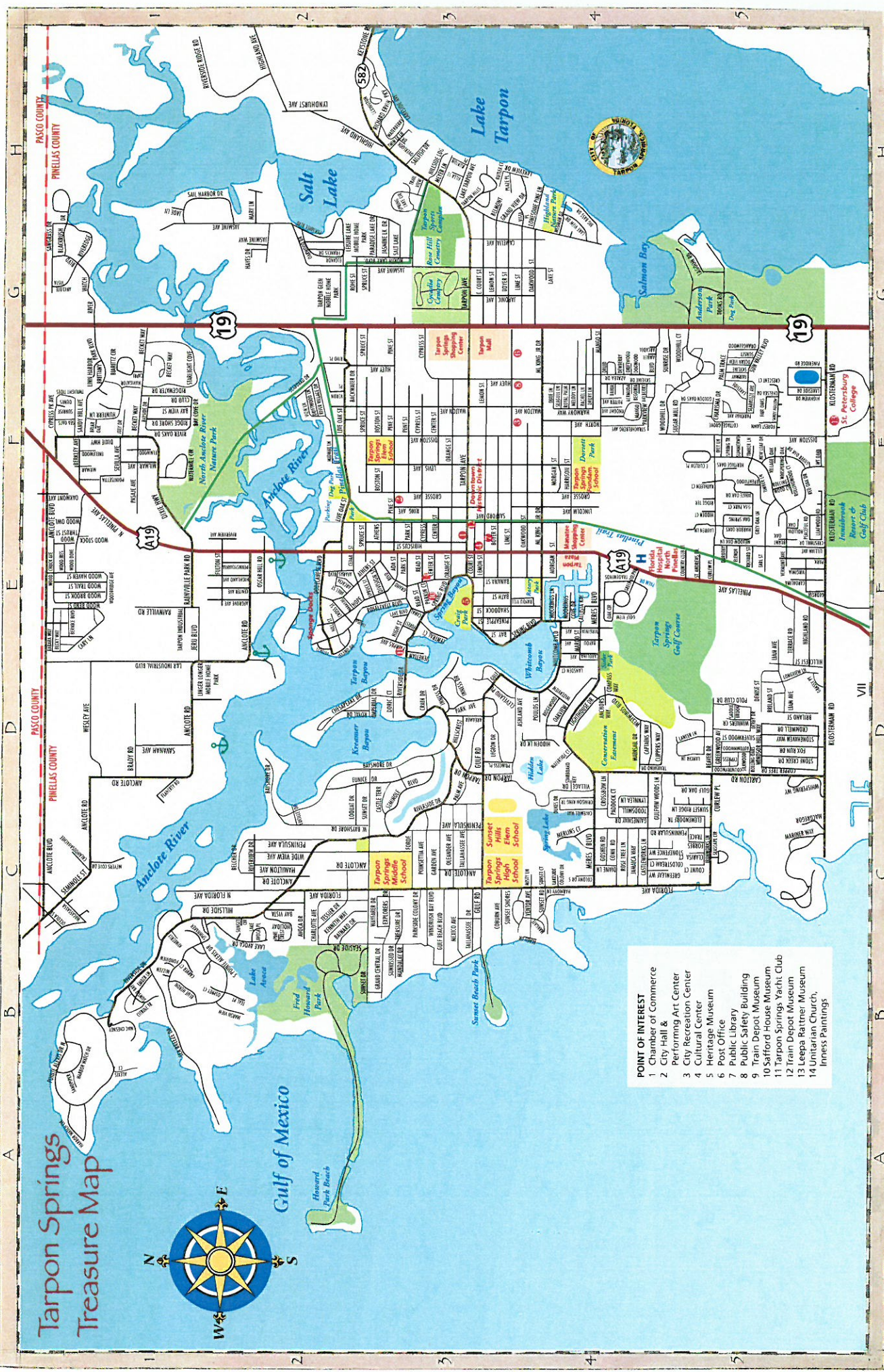
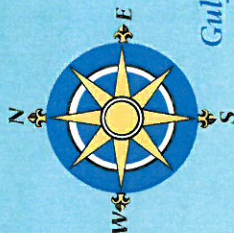
Sincerely,



Mark G. LeCouris  
City Manager



# Tarpon Springs Treasure Map



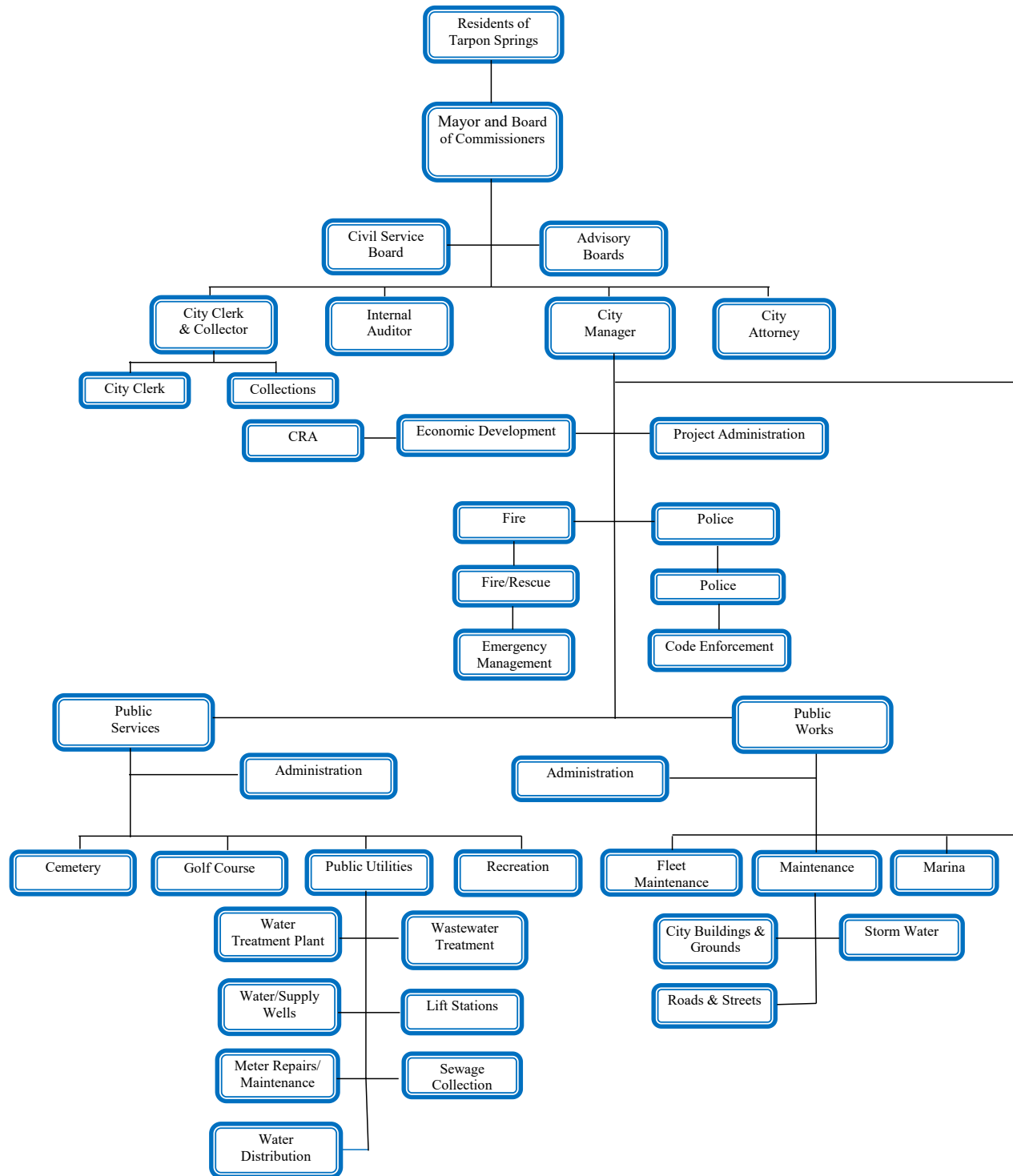
- POINT OF INTEREST**
- 1 Chamber of Commerce
  - 2 City Hall & Performing Art Center
  - 3 City Recreation Center
  - 4 Cultural Center
  - 5 Heritage Museum
  - 6 Post Office
  - 7 Public Library
  - 8 Public Safety Building
  - 9 Train Depot Museum
  - 10 Safford House Museum
  - 11 Tarpon Springs Yacht Club
  - 12 Train Depot Museum
  - 13 Leeper Rattner Museum
  - 14 Unitarian Church, Innes Paintings



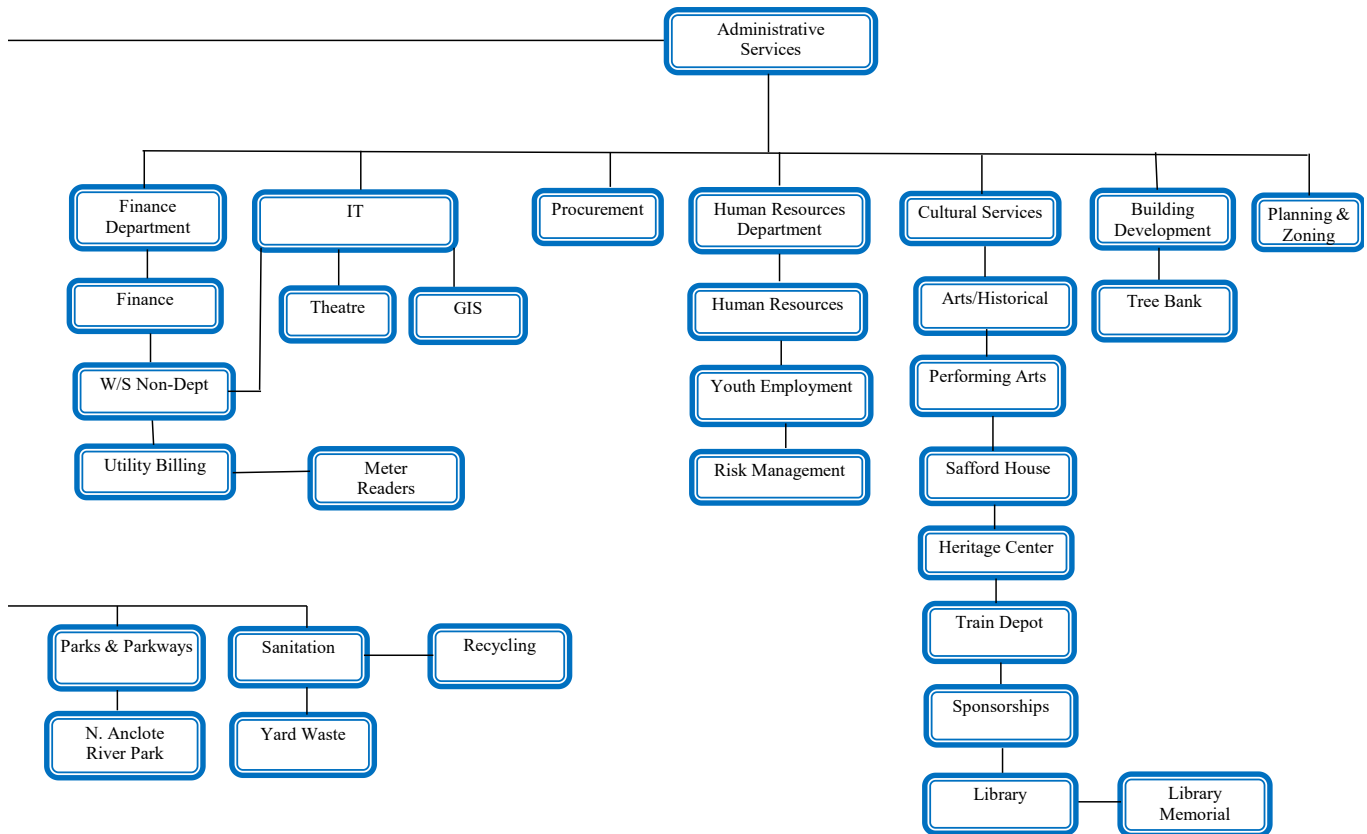
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# ORGANIZATIONAL CHART





*City of Tarpon Springs, Florida*  
*Organizational Chart*  
*by Department*  
*FY 2021*

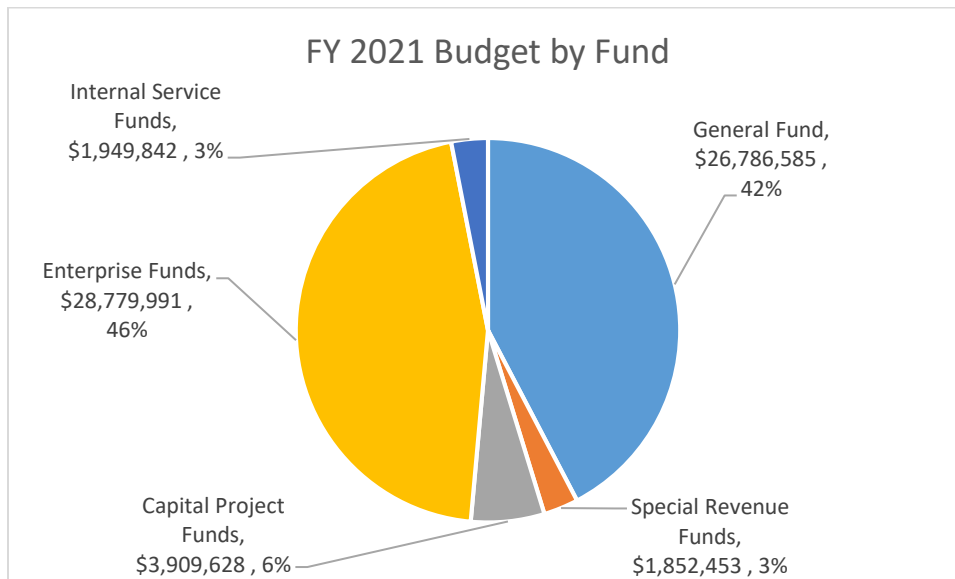


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# EXECUTIVE SUMMARY – BUDGET MESSAGE

The operating budget for the City of Tarpon Springs for Fiscal year 2021 totals \$63,278,499 for all funds. This is a decrease of \$733,199 or 1.15% from the Fiscal Year 2020 Adopted Budget. A large portion of the decrease is related to capital improvements \$2.0 million. The capital improvement program totals \$9.7 million for FY 2021.

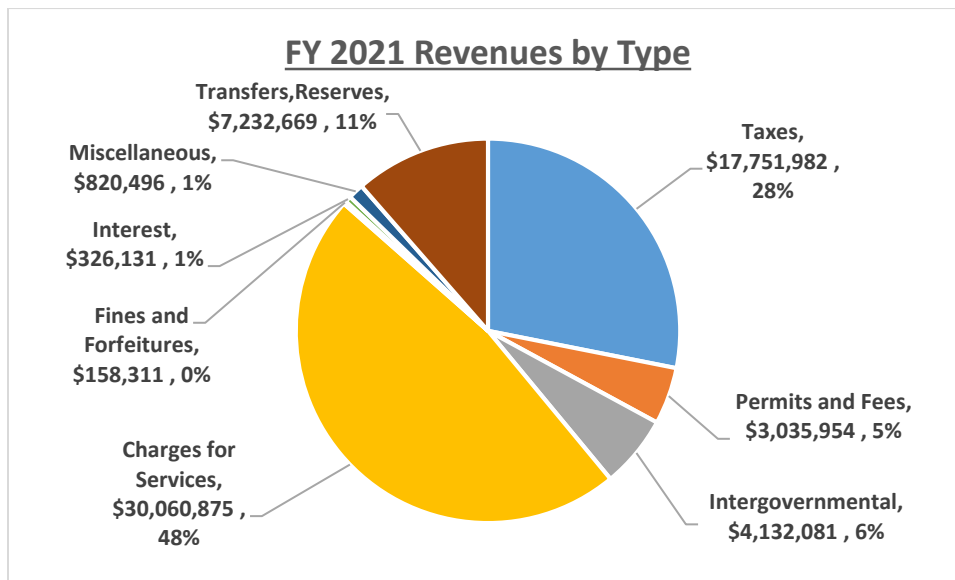
The City's budget is comprised of a number of different funds which are set up to accomplish different functions. This allows for segregation and tracking of the full cost of different City operations and programs. The following graph shows the dollar amount budgeted for the City's operating funds.



## Operating Budget Revenues:

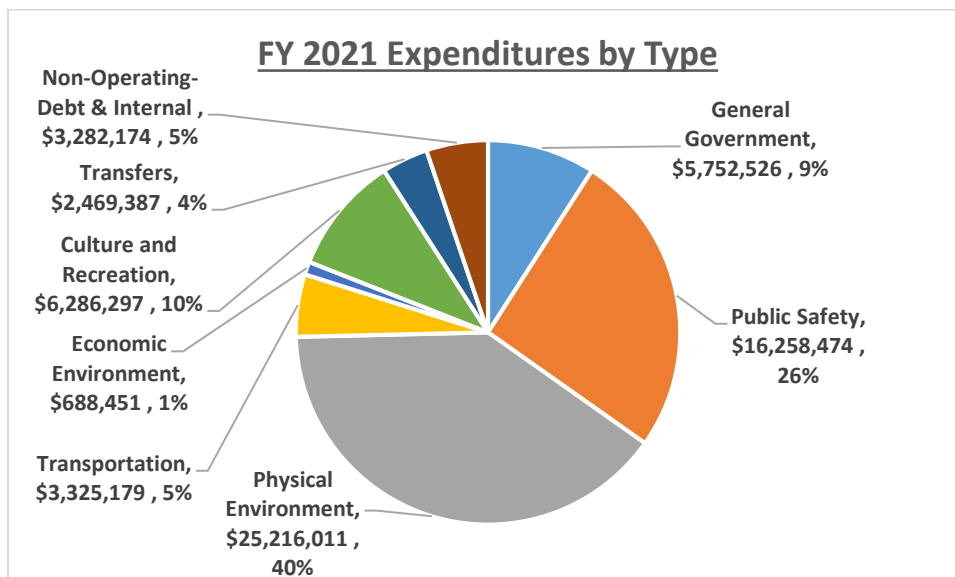
Revenues funding the operation of the government come from various sources as illustrated below. The single largest source of revenue comes from Charges for Services at \$30 million or 48% of the total operating budget. The majority of the City's charges for services revenue is generated by the City's enterprise fund systems such as water-sewer, sanitation and stormwater. The second largest source of revenues is taxes at \$17.5 million or 28% of the total revenue. Included in the taxes category is ad valorem (property taxes), as well as other taxes such as utility and communication service taxes.

# EXECUTIVE SUMMARY – BUDGET MESSAGE



## Operating Budget Expenditures:

As indicated in the graph below the largest category of expenditures is Physical Environment at \$25.2 million or 40% of the total operating budget. The majority of the City's physical environment expenditures is generated by the City's enterprise fund systems such as water-sewer, sanitation and stormwater. The second largest category of expenditures is public safety at \$16.3 million or 26% of the total expenditures which consists mostly of police and fire expenditures.



# EXECUTIVE SUMMARY – BUDGET MESSAGE

## Assumptions within Operating Budget:

### Personnel Service Costs:

There are two new positions in the FY 2021 budget due to the City Charter amendment adding a full time Internal Auditor as well as another Code Enforcement Officer.

Police and Fire Union employees wage increases are per their respective union contract, FY 2021 contracts are under negotiation. FY 2020 was the third and final year for both contracts. Pay increases has been provided currently in the Proposed Budget for FY 2021 for union and general employees at 3%.

Police and Fire defined benefit retirement funding is established by the respective actuary report for both retirement plans. General employees defined contribution plans are funded at 8.7%.

Health & Dental rates remained the same and were budgeted 0% increases while Workers Compensation was budgeted a 15% decrease.

### Operating Service Costs:

The majority of operating expenditures budgets have been determined by analyzing the past three years of history, current year trend and any future year requirements. The larger increases in operating expenditures are for Planning Studies some of which are grant funded, sanitation contract increases due to Pinellas County landfill increasing disposal costs, and property/liability insurance budgeted with a 1% increase.

### Capital Outlay requirements:

Capital expenditures in the operating budget total over \$10.9 million, \$5.8 million of this total is in the Enterprise Funds. The remaining balance of capital projects is within the Capital Project Funds, Impact Funds, CRA and General Fund. The Capital Improvement Program (CIP) for FY 2021 totals \$9.67 million and includes the expenditures mentioned above, the five year CIP for FY 2021 through FY 2025 totals \$30 million.

### Debt Service:

Debt Service in the operating budget totals \$2.3 million. Included in this number is \$2,045,563 for principal and interest payments on the 2013A bond issue for construction of the water plant and also \$239,600 for principal and interest payment on the fire ladder truck.

# EXECUTIVE SUMMARY – BUDGET MESSAGE

## General Fund Budget

The General Fund operating budget for the City of Tarpon Springs for Fiscal year 2021 totals \$26,786,585. This is an increase of \$772,260 or 2.97% from the Fiscal Year 2020 Adopted Budget. The largest portion of the increase is personnel service costs \$910,614, is related to budgeted increases for salaries 3%, new Internal Auditor & Code Enforcement Officer positions, full funding for four new paramedic positions (SAFER grant funding expired) and funding requirement for police and fire pensions.

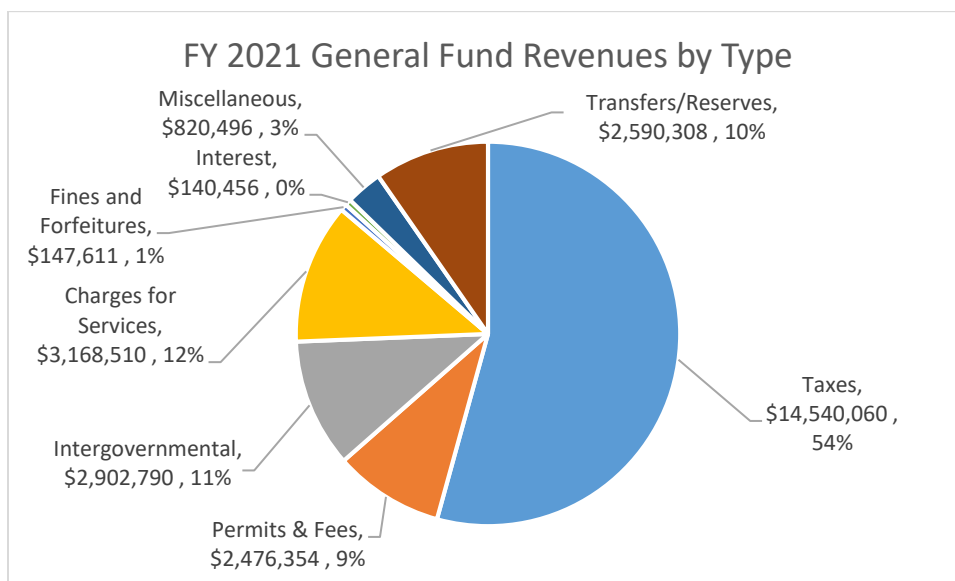
The General Fund is the operating fund for general government services including Police, Fire, Parks, Recreation, Cultural, Library, Facilities Maintenance, Building Development, Roads & Streets and Administrative Services Departments.

### General Fund Revenues:

The General Fund is supported by ad valorem tax revenues. Ad valorem tax revenue of \$10,232,123 or 38% of the total operating budget, represents the largest single source of General Fund revenue. The taxable value of property values are increasing 6.16%, which is providing the revenue increase necessary for the City to provide the required services of the City. Other taxes include; Utility Taxes \$3.2 million consisting of electric, water and gas; Communication Service Tax \$901,600 and Local Business Taxes \$143,075.

Charges for Services include funding from the County for EMS \$1.6 million and Fire \$438,127, and also included in this category is \$356,874 from the School district for School Resource Officer funding.

Intergovernmental revenues include Half Cent Sales Tax \$1.5 million and \$853,593 State Revenue Sharing.

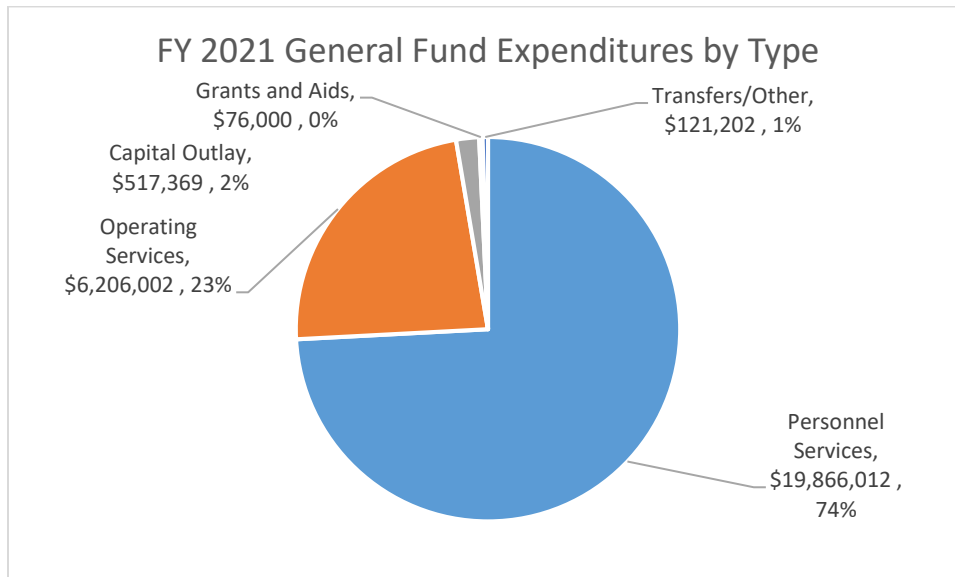




# EXECUTIVE SUMMARY – BUDGET MESSAGE

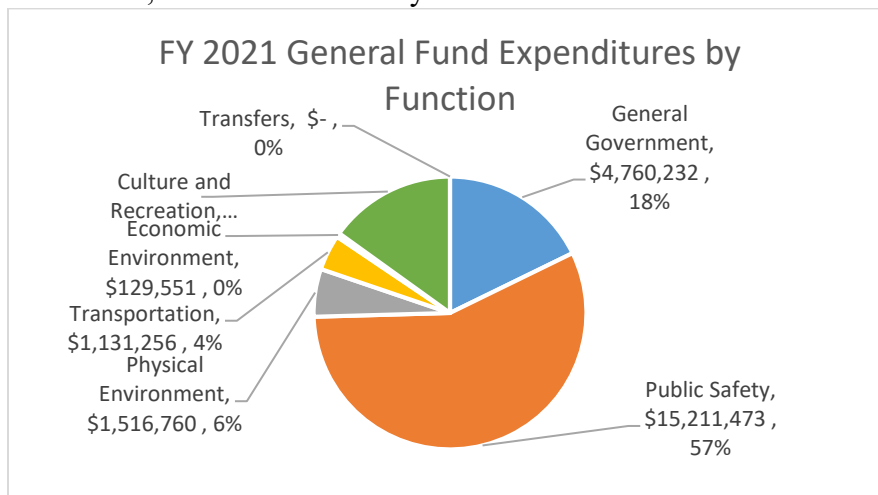
## General Fund Expenditures by Category:

Looking at the General Fund expenditures by type the single largest investment is in personnel at \$19.9 million or 74% of the total General Fund budget. Personnel expenditures include all wages and benefits of the General Fund necessary to provide the services required for the City operations. Operating Services, which include the cost for services and commodities, make up an additional \$6.2 million or 23% of the General Fund Budget.



## General Fund Expenditures by Function:

The largest investment in the General Fund is in Public Safety, which includes Police and Fire Departments. The total investment for Public Safety in FY 2021 is \$15.2 million or 57% of the total General Fund budget. The General Government Administration makes up the next largest at \$4.8 million or 18%. Departments included in General Government are Management, Finance, Procurement, IT, Legal, and Human Resources etc. Culture and Recreation makes up the third largest at \$4.0 million or 15% which includes Parks, Recreation, Cultural and Library.



# EXECUTIVE SUMMARY – BUDGET MESSAGE

## **Community Redevelopment Agency (CRA) Budget**

The CRA was created by statutory authority in 2001. The CRA encompasses a defined area as set up by the CRA. The governing board of the CRA is the City Commission. The CRA is funded by tax increment financing, the increase in ad valorem taxable values above the 2001 base year for both the City and County are used specifically for the CRA area. The CRA expires after 30 years.

The CRA budget for the City of Tarpon Springs for Fiscal year 2021 totals \$558,900. This is an increase of \$67,198 or 13.67% from the Fiscal Year 2020 Adopted Budget. The largest portion of the increase is equally distributed across all the categories.

### **CRA Revenues:**

The CRA Fund is supported by tax increment financing for ad valorem taxes from both the City and the County. The City portion for FY 2021 is \$279,609 and the County is \$279,291

### **CRA Fund Expenses:**

The expenditures for the CRA are distributed equally across personnel, operating, façade grants and capital improvements.

## **Enterprise Funds Budgets**

Enterprise Fund operations provide services that are of benefit to specific individuals and therefore charge a fee to the individuals who receive the service. The Enterprise Funds are expected to cover all costs including capital and debt through user fees. The FY 2021 budget includes rate increases for three of the City's Enterprise Funds; Water-Sewer Fund, Sanitation Fund and Stormwater Fund.

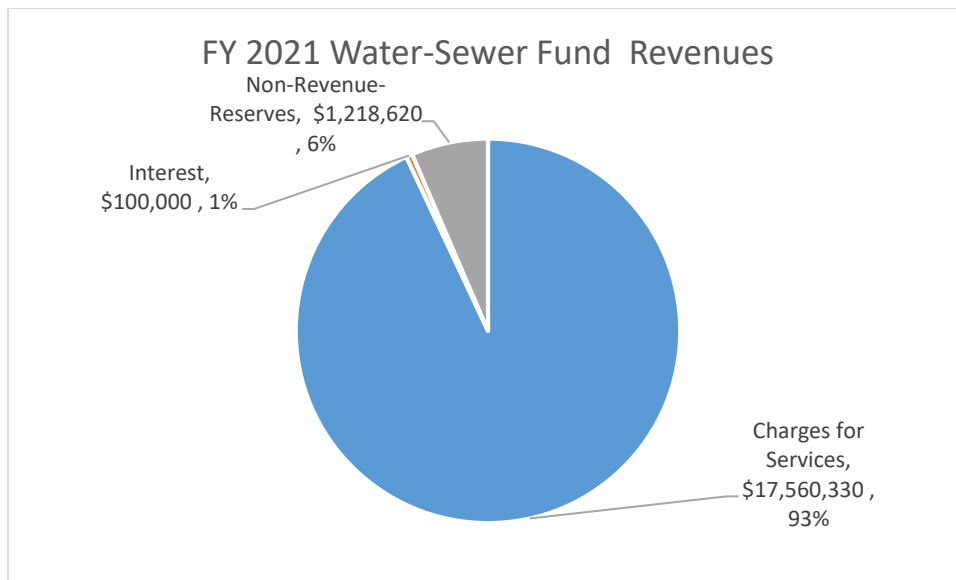
## **Water-Sewer Fund Budget**

The Water-Sewer Fund operating budget for the City of Tarpon Springs for Fiscal year 2021 totals \$18,878,950. This is a decrease of \$1,264,265 or 6.28% from the Fiscal Year 2020 Adopted Budget. The largest portion of the decrease is related to capital outlay costs \$1.8 million.

### **Water-Sewer Fund Revenues:**

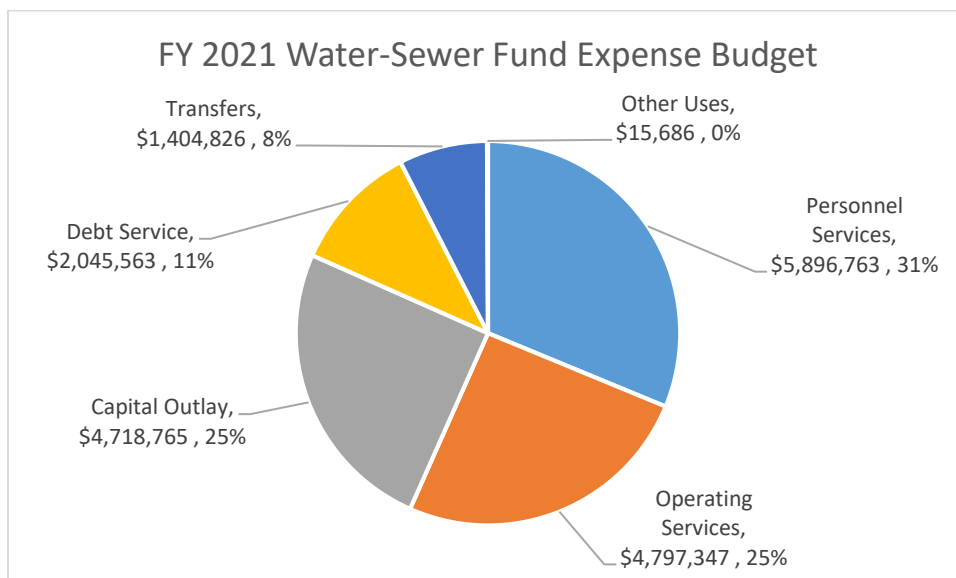
The Water-Sewer Fund is supported by user fees on water, sewer and reclaimed services. Charges for Services is the largest component of the Water-Sewer Fund revenue budget with \$17.6 million or 93% of the revenues. Rate increases for water, sewer and reclaimed were approved for ten years through FY 2028. The rate increases for water, sewer and reclaimed are at 2.75% for each service for each year through FY 2028.

# EXECUTIVE SUMMARY – BUDGET MESSAGE



## Water-Sewer Fund Expenses:

Looking at the Water-Sewer expenses by type the single largest investment is in Personnel Services. Personnel expenditures include all wages and benefits of the Water Sewer Fund. They are necessary to provide the services required for operations and are the largest expense at \$5.9 million or 31%. Operating Services is the second largest, which include the cost for services and commodities, making up \$4.8 million or 25% of the Water-Sewer Fund Budget. Capital Outlay is the third largest at \$4.7 million or 25% of the total Water-Sewer Fund budget.



# EXECUTIVE SUMMARY – BUDGET MESSAGE

## **Sanitation Fund Budget**

The Sanitation Fund operating budget for the City of Tarpon Springs for Fiscal year 2021 totals \$6,244,972. This is an increase of \$827,019 or 15.3% from the Fiscal Year 2020 Adopted Budget. The largest portion of the increase is related to operating service costs \$624,082.

### Sanitation Fund Revenues:

The Sanitation Fund is supported by user fees on refuse, recycling and yard waste services. Charges for Services is the largest component of the Sanitation Fund revenue budget with \$5.9 million or 95% of the revenues. The refuse and recycling rate increase per the contract is based on the CPI at 1.63% for FY 2021, but also Pinellas County landfill instituted annual increases for disposal (started FY 2020) which per the sanitation contract are being passed onto the City. This increase is 1.7% for FY 2021 on top of the CPI increase brings the total refuse increase for residential to 3.33%

### Sanitation Fund Expenses:

Looking at the Sanitation expenses by type the single largest expense is for operating services at \$4.9 million or 79% of the total Sanitation Fund budget. The majority of the operating services expense is for the refuse and recycling contractor at approximately \$4.4 million. FY 2021 will be the fifth year of the five year contract with the refuse and recycling contractor.

## **Stormwater Fund Budget**

The Stormwater Fund operating budget for the City of Tarpon Springs for Fiscal year 2021 totals \$1,763,762. This is a decrease of \$1,867,326 or 51.43% from the Fiscal Year 2020 Adopted Budget. The largest portion of the decrease is related to capital outlay costs \$2.0 million due to the Pent/Grosse project in FY 2020.

### Stormwater Fund Revenues:

The Stormwater Fund is supported by user fees on stormwater services. Charges for Services is the largest component of the Stormwater Fund revenue budget with \$1.7 million or 99% of the revenues. The stormwater rate increase per the approved ten year rate increases through FY 2025 is \$.50 per year, for FY 2021 the rate will be \$8.65 per equivalent stormwater unit (ESU).

### Stormwater Fund Expenses:

Looking at the Stormwater expenses by type the single largest expense is for Personnel Services at \$581,925 or 33% of the total Stormwater Fund budget.

## **Golf Course Fund Budget**

The Golf Course Fund operating budget for the City of Tarpon Springs for Fiscal year 2021 totals \$1,387,392. This is a decrease of \$6,728 from the Fiscal Year 2020 Adopted Budget.

# EXECUTIVE SUMMARY – BUDGET MESSAGE

## Golf Course Fund Revenues:

The Golf Course Fund is supported by golf course fees. Charges for Services is the largest component of the Golf Course Fund revenue budget with \$1.4 million or 100% of the revenues.

## Golf Course Fund Expenses:

Looking at the Golf Course expenses by type the single largest expense is for operating services at \$838,370 or 60% of the total Golf Course Fund budget. The largest portion of the operating expenses is for the maintenance contract at approximately \$515,000. The allocation for administrative charges to the General Fund has been eliminated for the first time in FY 2020 due to the financial constraints of the Golf Course Fund.

## **Marina Fund Budget**

The Marina Fund operating budget for the City of Tarpon Springs for Fiscal year 2021 totals \$112,398. This is an increase of \$5,096 from the Fiscal Year 2020 Adopted Budget.

## Marina Fund Revenues:

The Marina Fund is supported by Marina fees. Charges for Services is the largest component of the Marina Fund revenue budget with \$112,398 or 100% of the revenues. The Marina went under extensive renovations in FY 2020 to renovate the docks and pilings and to also dredge the Marina. These renovations will improve the Marina by making all the slips fully accessible. Rate increases for the slips were approved in FY 2020 to offset the operating expenses.

## Marina Fund Expenses:

Looking at the Marina expenses by type the single largest expense is for personnel services at \$63,388 or 56% of the total Marina Fund budget. The next largest expense is for operating services at \$49,010 or 44% of the total Marina Fund budget.

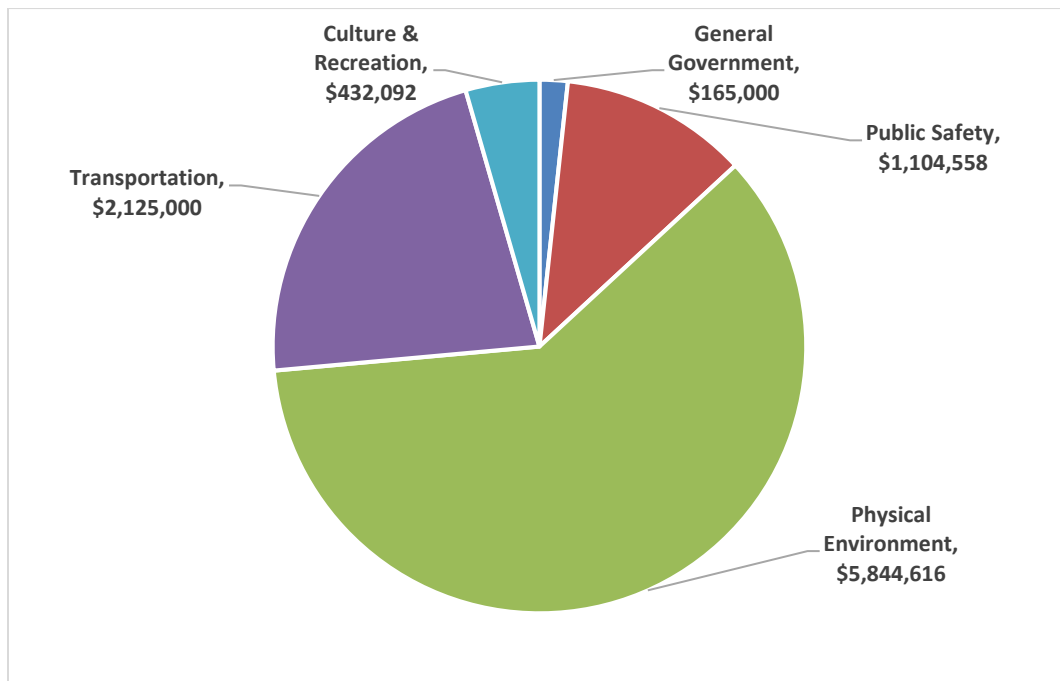
## **Capital Improvements Program**

The adopted CIP for FY 2021 to FY 2025 includes projects totaling \$30,405,066, with \$9,671,266 included in FY 2021. The CIP is a five-year planning document for significant capital projects. In order to make the CIP meaningful, projects are not included unless they have an identified funding source.

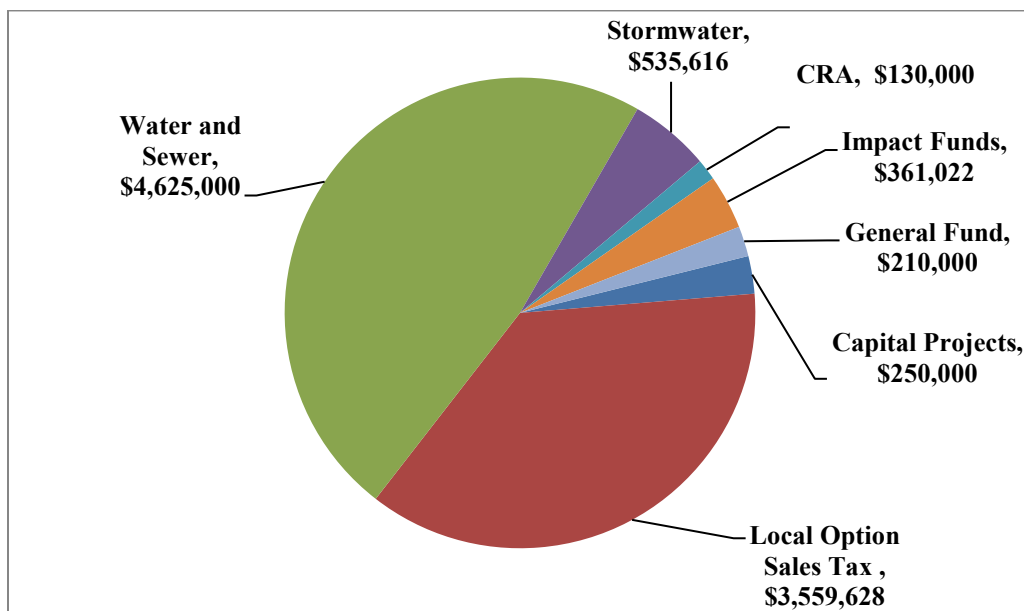
## **Capital Improvements Program FY 2021:**

Below are the FY 2021 Projects totaling \$9,671,266 by Type with the largest category being Physical Environment at \$5.8 million or 60.4%.

# EXECUTIVE SUMMARY – BUDGET MESSAGE



The majority of Physical Environment capital projects are funded by the water-sewer fund.

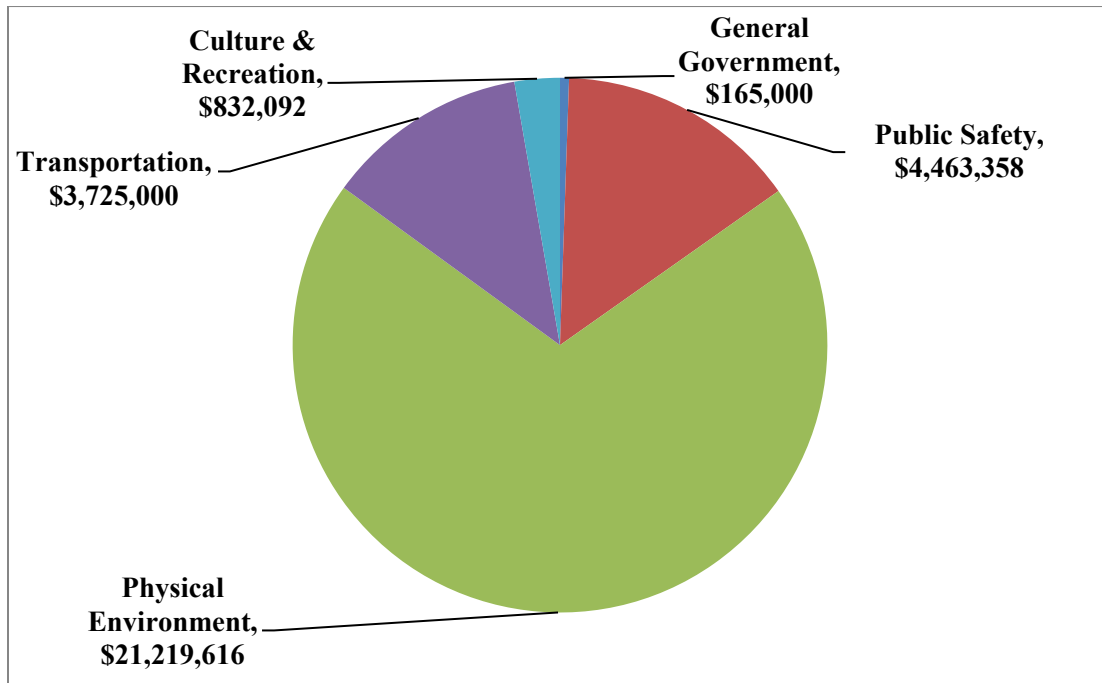


The larger capital projects are for new water and sewer lines, force main improvements and generator upgrades.

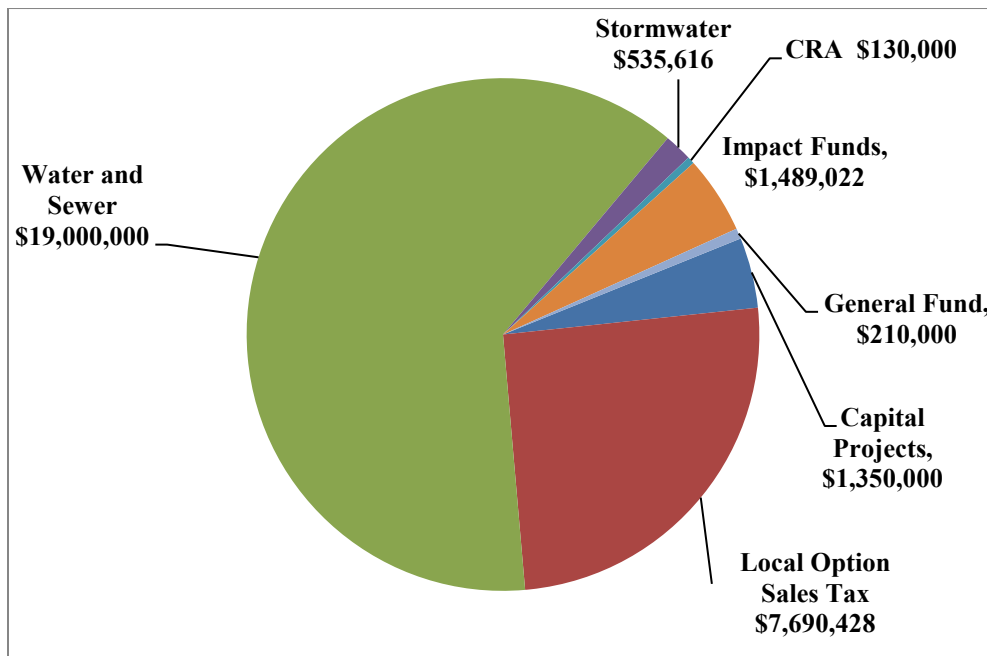
## Capital Improvements Program FY 2021 through FY 2025:

Below is the five-year FY 2021 through FY 2025 Projects totaling \$30,405,066 by Type with the largest category being Physical Environment at \$21.21 million or 69.8%.

# EXECUTIVE SUMMARY – BUDGET MESSAGE



The majority of Physical Environment capital projects for FY 2021 through FY 2025 are funded by the water-sewer fund.





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# BUDGET PROCESS

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## **Budget Review and Adoption**

The City of Tarpon Springs' annual budget process routinely begins in **February** where the budget preparation procedures are distributed to the departments. The departments input their department requests, justifications, and additional personnel requests. The departments have until mid-March, to input all their requests. During **March** the Finance Department begins developing the payroll budgeting file.

In **April and May** the Finance Department inputs revenue projections, analyzes and reviews all departmental requests, develops the budget timetable as required by Florida Statute (F.S. 200.065), and ensures that all the necessary budgetary items are inputted. The Finance Department submits the preliminary budget to the City Manager with as many funds balanced as is possible based on department requests. The City Manager then goes over the departmental requests with the department heads making adjustments where necessary. Beginning in May the Budget Advisory Committee meets and reviews the Budget with Departments and makes recommendations.

In **July** the proposed millage rate's established and a draft of the budget is presented to the Mayor and City Commissioners. Also in July, the City Commission approves the tentative millage certification including the proposed maximum millage rate and date, time, and place for the first public hearing. Budget work sessions begin in July with the Mayor and City Commission to obtain preliminary direction and probable approval.

In **August** the final budget work sessions are held. The Finance Department begins to put together the final budget document (the proposed budget) for the first public hearing and the required advertisement. During the month of September the budget is adopted at a series of two public hearings. At the same public hearings, the ad valorem millage rate required to fund the budget is adopted. The public is invited to attend and participate in all work sessions and public hearings. As mentioned earlier, dates, times, and places for all public hearings, advertisements, millage certifications, etc., is established by Florida Statute (F.S. 200.065). The City's fiscal year is October 1 through September 30.

## **Budget Schedule for Fiscal Year 2021**

March 1, 2020	Departments begin entering their budget.
April, 2020	Preliminary budget to City Manager.
April – May, 2020	City Manager meets with departments on budget.
May – August, 2020	Budget Advisory Meetings on Budget
July 14, 2020	City Commission establishes maximum millage rate
July 20, 2020	Proposed Budget to City Commission.
August 13, 2020	City Commission's first budget workshop.
August 18, 2020	City Commission's second budget workshop.
August 24, 2020	City Commission's third budget workshop.
August 24, 2020	Trim notices mailed by County Property Appraiser.
September 3, 2020	First Public Hearing on tentative millage rate and budget.
September 15, 2020	Second Public Hearing on final millage rate and budget.
October 1, 2020	FY 2021 Budget begins.

### **Budgetary Control / Amendments**

During the fiscal year, budgetary control and revisions are maintained within the department level. The budget process allows for amendments during the year within departments and approved by the Finance Director as conditions warrant. Budget revisions across departments or where the total of a fund's budget increases or decreases are initiated by the Finance Department, reviewed and approved by the City Manager, and submitted to the City Commission for consideration. With the City Commission's approval, the fund appropriations are realigned.

### **Budgetary Basis**

The budget is prepared in accordance with Generally Accepted Accounting Principles. The basis of budgeting is when revenues and expenditures are recognized for the purposes of budget control. The budgetary basis for the City is identical to the basis of accounting used in the audited fund financial statements.

### **Accounting Basis**

The basis of accounting refers to when revenues and expenditures or expenses are recorded in the accounts and reported in the financial statements.

**Governmental funds** - (i.e. the General Fund, Special Revenue Fund and Capital Project Funds) are prepared on a modified accrual basis of accounting whereby expenditures are recognized in the accounting period when the liability is incurred, if measurable, and revenues and other resources are recognized in the accounting period when they become available and measurable. Revenues are considered to meet the availability test if they are collectible within the current period or soon thereafter for use in payment of liabilities of the current period.

Utility taxes and franchise fees, licenses and permits, fines and forfeitures, charges for services and miscellaneous revenue (except investment earnings) are recorded as revenue when cash is received because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are both measurable and available. Where grant revenue is dependent upon expenditures by the City, revenue is accrued when the related expenditures are incurred.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt which is recognized when due.

**Proprietary funds** - are accounted for using the full accrual basis of accounting. Revenue is recognized when earned and expenses are recognized when they are incurred. Unbilled utility service receivable is estimated and recorded at fiscal year end.

The City maintains budgetary controls at the object of expenditure level by the encumbrance of estimated purchase amounts or contracts. Open encumbrances are reported as reservations of fund balance on the balance sheets at September 30 of each fiscal year. All appropriations unspent for these funds lapse at the end of each fiscal year.

# BUDGET OBJECTIVES

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The City's vision and mission statement along with long-range major budget and management goals/objectives for Fiscal Year 2021 and future years are:

## **Vision Statement**

The City of Tarpon Springs is committed to being the finest City in Florida by ensuring a thriving, caring, attractive and safe place to enjoy life.

## **Mission Statement**

The City of Tarpon Springs provides excellent services that meet or exceed the expectations of our customers, ensuring an environment for safe living and economic growth in a well maintained and beautiful City.

## **City Wide Goals**

- *Provide exceptional customer service that is: pro-active; cost effective; accessible; accountable; and, utilizes continuous quality improvement.* The City remains abreast of new technologies and processes and continues to explore opportunities for implementation. The FY 2021 budget includes funds for software upgrades and computer equipment upgrades.
- *Provide quality public safety.* The FY 2021 budget continues to provide for replacement of equipment and vehicles, as well as continued support for training opportunities for both the Police and Fire departments.
- *Provide educational, cultural, recreational and informational opportunities.* The FY 2021 budget continues to enhance and maintain recreational and cultural opportunities throughout the City. These include improvements to parks throughout the City.
- *Foster and encourage community pride through beautification and the preservation of natural and historic resources.* There are several projects budgeted in FY 2021 that relate to the beautification and preservation of historic resources.
- *Create a pro-business environment that encourages public-private partnerships to encourage investment, stimulate tourism and promote entrepreneurship.* The FY 2021 budget continues to provide funds for City wide promotions and tourism promotion.
- *Promote professionalism among and recognize the value of employees through communication, training, and empowerment.* The City continues to budget funds for special events recognizing employees as well as providing funds and opportunities for training.

# FY 2021 GOALS AND BUDGET DEVELOPMENT GUIDELINES

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In Fiscal Year 2021 the City of Tarpon Springs developed the following goals for City programs and services to guide the budget development process:

## **Short Term Goals:**

### **Appearance**

- *To continue beautification efforts.* - The FY 2021 Budget for the General Fund includes tree bank funds of \$176,663 for planting and replacement of trees throughout city property and right of ways. The 2021 Budget also includes \$50,000 for beautification and sign improvements along Alt-19.
- *To continue the systematic street sweeping program.* - The Storm Water Fund includes two heavy equipment operators who will operate two sweepers.
- *To continue to renovate existing recreational and cultural facilities as well as provide for education, cultural, recreation and information opportunities.* The FY 2021 budget continues to enhance and maintain recreational and cultural opportunities throughout the City to include funding for various cultural and recreational projects at the museums and parks. The City has \$30,000 budgeted for Senior Center Improvements in the General Fund

### **Infrastructure**

*To continue the maintenance and expansion program of the City's underground infrastructure which includes water, sewer and storm water lines.* - In FY 2021 \$250,000 is budgeted for permanent generators at new wells, \$250,000 is budgeted for force main improvements, \$250,000 is budgeted for sewer lining & manhole replacement, \$500,000 for water pipe/valve replacement, and \$150,000 for hydrant improvements. There is also \$600,000 budgeted for dredging along the Anclote Turn Basin.

- *To continue other infrastructure projects such as the retail district improvements, master plan improvements, and brick street reconstruction.* - The FY 2021 budget includes \$150,000 for Brick Street and Road Reconstruction, \$150,000 for Annual Street Paving \$750,000 for Roadway Re-Configuration near Walmart & Huey. The 2021 Budget also includes \$100,000 from the CRA fund being budgeted for improving the parking downtown.

### **Citizens Information and Public Relations:**

- Strengthen avenues of communication with our residents, businesses and visitors through the effective use of various media, including: websites; Facebook, Twitter and other social media; print publications; government access television; and, news media outlets.
- Make more information available to the public through the City's website.
- Effectively utilize news organizations and other media outlets to communicate with the public.
- Raise awareness of the City of Tarpon Springs as a destination for tourism through a variety of media and in cooperation with the Tarpon Springs Chamber of Commerce; the Tarpon Springs Merchants' Association and other interested groups.
- Continue to utilize effective branding of the City of Tarpon Springs and Visit Greece in Florida to enhance the City's tourism based economy.

### **Long Term Goals:**

- Continue program to replace playground and tot lot equipment at various City parks.
- Extend the Pinellas Trail from North Anclote Nature Park to L & R Industrial Boulevard.
- The City will continue to invest in sidewalks, bike paths, and other similar facilities to achieve the target Quality of Service levels for bike, pedestrian and transit modes of transportation within the Multi-Modal Transportation District as adopted in the City's Comprehensive Plan.
- Complete replacement of waterlines to minimize water loss, improve water quality and increase flow for fire protection.
- The City will continue to aggressively pursue providing sewer service to those areas of the City that remain un-sewered. Priority of the areas is based on a study that identified environmentally sensitive areas.

# FINANCIAL POLICY GUIDELINES

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Numerous financial policy guidelines are followed in enabling the City to achieve a sound financial position. Some of the most significant guidelines pertaining to the budget are as follows:

## **Balanced Budget**

The Budget should be balanced with current revenues equal to or greater than current expenditures/expenses using the following strategies in order of priorities: improve productivity; shift the service or payment burden away from the city; improve revenues; create new service fees or raise existing fees based on the cost of services; reduce or eliminate programs; use fund balances, if available; and lastly, reduce or eliminate services. The Fiscal Year 2021 budget was balanced primarily by recurring tax revenues and the minimal use of fund balance. The City was able to adhere to the **Balanced Budget policy** in accordance with F.S. 166.241 while contributing to improved productivity, without reducing programs or services.

## **Tax Rate**

The tax rate should be within the reasonable range of comparable cities and should be adequate to produce the revenues needed to pay for City services, as approved by the City Commission. The tax rate for Fiscal Year 2021 (5.37 per mill) remains the same as FY 2020 but was more than the rolled back rate, the rate which provides the same revenues as the previous fiscal year. The revenues increased due to an increase in taxable assessed values.

Taxable values are not projected to decrease for FY 2021 due to the assessments/appraisals were performed in January 2020 before the pandemic. The projection for FY 2022 is that taxable values will decrease especially for commercial properties and the possibilities of vacancies.

## **Exemptions**

The city shall grant \$50,000 in Homestead tax exemptions, to relieve a certain type of taxpayer from the burden of taxation. An additional homestead exemption of \$25,000 for seniors that qualify is also granted.

## **Sales Tax**

Due to the state of the economy sales tax revenues are projected to decrease in the last half of FY 2020 and will continue to decrease into FY 2021.

## **General and Administrative Charges**

The General Fund should be compensated by the Enterprise Funds for the general and administrative services provided such as management, finance, IT, building and grounds maintenance and human resources, as well as the use of City streets. The intragovernmental revenue transfers from the Enterprise Funds for Fiscal Year 2021 are projected to be \$2,019,387 these include Sanitation Fund \$474,335, Water and Sewer Fund \$1,404,826, and Stormwater Fund \$140,226. Due to financial constraints on the Marina Fund and Golf Course Fund the transfers have been discontinued from these funds.

## **General Fund Reserves**

The General Fund balance should be adequate to handle unexpected decreases in revenue plus a reasonable level for extraordinary unbudgeted expenditures. A **Fund Balance/Net Asset Policy** was approved by the Board of Commissioners on July 19, 2011, the policy states that the General Fund reservation of its unassigned fund balance be equal to 20% of the current fiscal year operating expenditures and transfers out budgeted for the fund. General Fund expenditures are estimated to be \$26,786,585 for FY 2021, dictating a minimum General Fund unassigned reserve balance of \$5,357,317. The General Fund unassigned reserve balance for FY 2021 is estimated to be \$8.5 million, which is above the recommended minimum.

## **Debt Service Reserves**

The City strives to maintain as little debt as possible. Currently our debt consists of the following with the principal balances listed at September 30, 2020: a Utility Revenue Bond Series 2013 A-1 with a principal balance of \$5,860,000 and a Utility Revenue Bond Series 2013 A-2 with a principal balance of \$24,740,000, for a total of \$30,600,000. The City also has debt in the form of a Fire Ladder Truck Lease. The principal balance at September 30, 2020 is \$894,121 bringing the City's total principal outstanding balance to \$31,494,121.

## **Investments**

Investments made by the City will be in conformance to policies contained in the **City of Tarpon Springs Investment Policy** adopted January 16, 1996 and with the most recent revision on July 14, 2020 to comply with State Statutes. The Investment Policy of the City requires the management and investment of public funds in a manner that preserves principal over time while maintaining liquidity and generating income to meet the City's projected cash needs while conforming to all state statutes governing the investment of public funds. The Investment Policy was formulated with three objectives: safety, liquidity, and yield. The foremost objective is safety – ensure the preservation of capital, to mitigate credit risk and interest rate risk through diversification. Liquidity is also essential requiring a sufficiently liquid portfolio to meet all operating requirements. Maturities concurrent with cash needs in addition to a portfolio consisting largely of securities with an active secondary or resale market is recommended. Lastly, the portfolio is required to be designed to obtain a rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. The core investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. (The basis used to determine whether market yields are being achieved is the average investment return as stated by the Florida Prime, formerly SBA, for each fiscal year ending September 30.) The Investment Policy allows the City to invest in State approved investments (Florida Statute 218.415 (16) and Code of Ordinances), which include U.S. Treasury Bills/Notes, Federal Agency Securities, Certificates of Deposit and Money Market accounts. In addition, the City utilizes the Florida Municipal Investment Trust Fund.

## **Utility Rates**

The City will adopt annual utility rates that will generate revenues adequate to cover operating expenses, meet the legal requirements of bond covenants, and fund depreciation to allow adequate capital replacement in water distribution and sewage collection systems.

Approved rate increases per ordinance or resolution are:

Water	2.75%
Sewer	2.75%



Reclaimed 2.75%  
Stormwater \$.50 increase from \$8.15 to \$8.65 per Equivalent Stormwater Unit (ESU)

Rate increase per contract:

Refuse 3.33% residential increase, 1.63% CPI and 1.70% Pinellas County disposal increase  
Recycling 1.63% residential increase based on CPI

#### **Fund Balance/Net Asset Policy - (Resolution 2008-60)**

The City will maintain reservations of Fund Balance/Net Assets in the General Fund and proprietary funds of the City. The City shall retain the minimum requirement for each fund listed below.

- A. General Fund – There shall be a reservation (unrestricted/undesignated) of fund balance equal to 20% of the current fiscal year operating expenditure and transfers out budgeted for the fund. For the purposes of calculation, the current fiscal year budget shall be the budget as originally adopted by the resolution on or before September 30<sup>th</sup> for the subsequent fiscal year. The reserve shall be in addition to all other reserves or designations of the fund balance, including but not limited to reserves for encumbrances, donations, advances to other funds, designations for compensated absences, insurance, disaster reserve, and the tree bank. In any fiscal year where the City is unable to fund the reservation of the fund balance as required in this section, the City shall not budget any amount of unappropriated fund balance for the purpose of balancing the budget.
- B. Enterprise Funds – The City maintains a Sanitation Fund, a Water-Sewer Fund, a Storm Water Fund, a Marina Fund and a Golf Course Fund. With the exclusion of the Marina and Golf Course Funds the City shall maintain a balance of unrestricted net assets equal to 25% of operating expenses and transfers out of the current fiscal year budget for that fund. For the purposes of this calculation, the current year shall be the budget as originally adopted by resolution on or before September 30<sup>th</sup> for the subsequent fiscal year. The unrestricted amount shall be in addition to all other required restrictions of Net Assets including but limited to amounts restricted for debt service and/or amounts restricted for renewal and replacement of long lived assets.

#### **Debt Management Policy - (Resolution 2008-60)**

In summary, the purpose of the City of Tarpon Springs debt management policy is to manage the issuance of the City's debt obligations and maintain the City's ability to incur debt and other long term obligations at favorable interest rates for capital improvements, facilities and equipment beneficial to the City and necessary for essential services. Comprehensive Capital Planning and Financing System - The City plans long and short-term debt issuance to finance its capital improvement program based on its cash flow needs, sources of revenue, capital construction periods, available financing instruments and market conditions. The Director of Finance oversees and coordinates the timing and issuance process. Authority to Issue Bonds - The City of Tarpon Springs Charter Section 3, Limitation of Powers, requires a referendum ratified by a majority of the electorate before any contract is executed by the City for a period greater than 10 years. This limitation does not apply to the issuance of industrial revenue bonds or other revenue bonds which refinance no more than the remaining principal balance of such bonds then outstanding, together with the cost of accumulated interest and the reasonable cost of refinancing. Criteria - The City will issue debt only for the purposes of acquiring or constructing capital improvements, and for making major renovations to existing capital

improvements, for the good of the public. Exceptions to this rule will be considered on a case-by-case basis to determine if the contemplated debt is in the best interest of the City. Before issuing any new debt the City will consider the following factors: Global, national and local financial environment, current interest rates, expected interest rate changes, robustness of local and broad economy, cash position, current debt position, availability of funds to repay, flexibility to cover future needs, and urgency of current capital needs.

Limitations on indebtedness - The City will maintain a conservative debt position based on the criteria listed above. Pay-as-you-go and replacement programs will be utilized whenever feasible to avoid financing costs. Debt will be issued only if the benefits outweigh the costs of the debt.

The Policy additionally defines and addresses types of debt, structural features of debt and refinancing of outstanding debt. Investment of Bond Proceeds - Investment of bond proceeds will be consistent with those authorized by existing state law and by the City's investment policy and applicable bond covenants. When financially in the best interests of the City, bond proceeds shall be invested and tracked separately from other investments. The City's goal is to establish, maintain or improve its bond ratings. To that end, prudent financial management policies will be established and adhered to in all areas. Full disclosure of operations will be made to the bond rating agencies. In accordance with the Securities and Exchange Commission (SEC), Rule 15c2-12, the City will provide financial and operating information to the Nationally Recognized Municipal Information Repositories (NRMSIRs) designated by the SEC. The City will also provide its annual financial statements and other relevant information to rating agencies, paying agent banking institutions, and as required by Continuing Disclosure Requirements within all debt documents. There are three ways the City may sell bonds: competitive (public) sale, negotiated sale and private placement.

Assembling a Financing Team - A Financing Team will be assembled to provide professional services that are required to develop and implement the City's debt program with the goal of continuity, quality service and competitive prices. The City Attorney, with input from the Director of Finance, shall select Bond Counsel. The Bond Counsel's role is to prepare or review and advise the issuer regarding authorizing resolutions or ordinances, trust indentures, official statements, validation proceedings and litigation. The City Attorney, with input from the Director of Finance, shall select Disclosure Counsel. The Disclosure Counsel's role is to render an opinion as to the validity of facts contained in the bond documents as well as assisting the City in meeting its secondary market disclosure obligations. The City shall solicit proposals for underwriting services for all debt issued in a negotiated or private placement sale. The solicitation process used for these services shall comply fully with City Purchasing requirements. The City shall procure or retain an Independent Financial Advisor to assist with the structuring and issuance of negotiated, competitive or privately placed debt transactions. The solicitation process used for these services shall comply fully with City Purchasing requirements. The City Manager shall appoint the Director of Finance and any other City staff members deemed appropriate to coordinate the efforts of the hired consultants and the City. The City Attorney shall supervise all counsel as necessary, as well as provide any other legal services required for issuance of debt.

It is the City's policy to minimize the cost of arbitrage rebate and yield restriction while strictly complying with the applicable laws. Because of the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, arbitrage calculations will be performed by qualified arbitrage professionals in strict adherence to applicable laws and regulations. These calculations will be done in accordance with required Internal Revenue Service reporting dates, which are five (5) years after the delivery date of each issue, and each fifth year thereafter until the bonds have been matured, redeemed early or retired. The Director of Finance will be responsible for identifying the amount of unspent debt

proceeds including interest which is on hand and to the extent feasible, ensure the oldest proceeds on hand are spent first. Arbitrage rebate costs shall be charged as negative interest revenue to the funds in which the related obligation proceeds were originally deposited.

Modifications - This policy will be reviewed annually by the Director of Finance.

### **Interfund Loans**

Interfund loans have been used by the City in order to finance a project but not have to go out for financing and therefore save on the costs of financing and the applicable interest charges.

The Sanitation Fund advanced funds to the Golf Course fund in Fiscal Year 2010 and in Fiscal Year 2014 for the purpose of providing the balance of monies necessary for capital expenditures. The projected balance at 9/30/20 will be \$138,309 and the Golf Course is scheduled to repay \$39,000 in Fiscal Year 2021.

The Risk Management Fund advanced funds to the General Fund in Fiscal Year 2014 for the purpose of providing the balance of monies necessary for energy performance contract expenditures. The projected balance at 9/30/20 will be \$50,471 and the General Fund is scheduled to repay \$50,471 in Fiscal Year 2021.

The Sanitation Fund advanced funds to the Fire Impact Fund in Fiscal Year 2017 for the purpose of providing the balance of monies necessary for the new permanent fire station #71. The projected balance at 9/30/20 will be \$203,691 and the Fire Impact Fund is scheduled to repay \$40,789 in Fiscal Year 2021.

The Water-Sewer Fund advanced funds to the CRA fund in Fiscal Year 2018 for the purpose of providing the balance of monies necessary for CRA expenditures. The projected balance at 9/30/20 will be \$100,000 and the CRA is scheduled to repay \$100,000 in Fiscal Year 2021.

### **Interfund Transfers**

Interfund Transfers are used by the City to allocate administrative costs of the General Fund to the Enterprise Funds. The allocation methodology, as determined by a nationwide survey, is 8% of Charges for Services of the Enterprise Funds. The City is charging 8% for FY 2021.

### **Capitalization Threshold**

The City's capitalization threshold are defined as assets with an initial cost of \$5,000 and more and an estimated useful life in excess of two years.

# FINANCIAL STRUCTURE

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## **Fund Description**

The City of Tarpon Springs utilizes a fund structure as outlined in the accounting regulations that governs units of local government. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein that are segregated for the purpose of conducting specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Funds are divided into various types according to the legal restrictions imposed upon them by their uses. The following is the fund structure contained in the Fiscal Year 2021 Budget for the City of Tarpon Springs.

### **I. Governmental Funds**

Accounted for on a “spending” or current “financial flow” measurement focus. Accordingly, the budgeted fund balances provide an indicator of available, spendable, or appropriate resources.

#### **A. General Fund**

The General Fund of a government unit serves as the primary reporting vehicle for current government operations including Police, Fire, Culture and Recreation, Public Works, and General Administration. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund.

#### **B. Special Revenue Funds**

The Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. Special Revenue Funds budgeted and included in this document are:

Local Option Gas Tax Fund, Impact Funds, Grant Funds, CRA Trust, Law Enforcement Programs Fund, and Special Programs Fund

#### **C. Capital Project Funds**

The Capital Project Funds accounts are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

### **II. Proprietary Funds:**

Accounted for on a cost of services or “capital maintenance” measurement focus. Accordingly, all assets and liabilities are included on their balance sheets and the reported fund equity provides an indication of the economic net worth of the fund. Operating statements for proprietary fund types report increases and decreases in total economic net worth.

A. Enterprise Funds

The Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses and depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered through user charges. Enterprise Funds budgeted and included in the document are:

Sanitation Fund, Water and Sewer Fund, Water and Sewer Impact Funds, Marina Fund, Storm Water Fund, and Golf Course Fund

B. Internal Service Funds

The Internal Service Funds account for financing goods or services provided by one department to other City departments or to other governments on a cost-reimbursement basis. Internal Service Funds budgeted and included in the document are:

Vehicle Maintenance Fund and Risk Management Fund

III. **Fiduciary Funds (Funds not Budgeted)**

Fiduciary Funds include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Trust funds are accounted for on a cost of services or “capital maintenance” measurement focus. Accordingly, all assets and liabilities are included on their balance sheets and the reported fund equity provides an indication of the economic net worth of the fund. Operating statements for trust funds report increases and decreases in total economic net worth.

On the other hand, agency funds report only assets and liabilities, and accordingly cannot be said to have a measurement focus. Agency funds do use the accrual basis of accounting to recognize receivables and payables.

A. Pension Trust Funds

Pension (and other benefit) trust funds report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans. These funds account for dollars held in trust to pay employee retirement benefits, and the City’s expenditures for these funds are recorded in the General Fund. Although the following pension trust funds are part of the City’s fund structure, they are **not budgeted** and therefore, are not presented in this document.

Police Officers Pension Fund, Firefighters Pension Fund, and General Employees’ Pension Fund.

## **Total City Budget**

# BUDGET SUMMARY

## CITY OF TARPON SPRINGS - FISCAL YEAR 2021

<b><u>Estimated Revenues:</u></b>	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
Taxes				
Ad Valorem	8,903,816	9,676,548	9,937,553	10,540,292
Utility Taxes	3,045,339	3,246,311	3,163,358	3,234,702
Communication Service Taxes	937,774	884,958	920,000	901,600
Sales & Use Taxes	2,926,524	3,069,443	3,043,687	2,835,388
Permits and Fees	4,129,820	2,812,575	2,876,098	3,035,954
Intergovernmental	3,869,709	5,041,874	4,834,723	4,132,081
Charges for Services	27,073,998	27,750,034	28,191,589	30,060,875
Fines and Forfeitures	265,358	211,963	154,010	158,311
Interest	351,683	1,359,032	536,725	326,131
Miscellaneous	1,196,827	1,249,833	802,081	820,496
Non-Revenues				
Transfers	1,978,184	2,277,599	2,642,259	2,469,387
Debt/Loan Proceeds	-	-	-	-
Internal Services	1,695,396	1,671,199	1,789,272	1,746,053
Total Revenues	56,374,428	59,251,369	58,891,355	60,261,270
Cash & Restricted Balances				
Brought Forward (Appropriated)	-	-	5,120,343	3,017,229
<b>Total Estimated Revenues &amp; Balances</b>	<b>\$ 56,374,428</b>	<b>\$ 59,251,369</b>	<b>\$ 64,011,698</b>	<b>\$ 63,278,499</b>

<b><u>Expenditures/Expenses:</u></b>				
General Government	4,468,403	4,942,918	6,271,086	5,752,526
Public Safety	15,441,440	15,923,681	16,014,851	16,258,474
Physical Environment	21,434,998	20,928,080	27,326,271	25,216,011
Transportation	2,943,225	3,401,416	2,000,329	3,325,179
Economic Environment	1,304,293	304,859	620,477	688,451
Culture and Recreation	5,610,030	6,715,291	5,970,333	6,286,297
Non-Expenditure Disbursement	1,978,184	2,277,599	2,642,259	2,469,387
Debt Service	1,161,563	1,129,013	2,041,563	2,285,163
Internal Services	1,214,913	1,120,305	1,124,529	997,011
<b>Total Appropriated Expenditures</b>	<b>\$ 55,557,049</b>	<b>\$ 56,743,162</b>	<b>\$ 64,011,698</b>	<b>\$ 63,278,499</b>

# BUDGET SUMMARY BY FUND

## CITY OF TARPON SPRINGS - FISCAL YEAR 2021

	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total
<b><u>Estimated Revenues:</u></b>						
Taxes						
Ad Valorem	10,260,683	279,609	-	-	-	10,540,292
Utility Taxes	3,234,702	-	-	-	-	3,234,702
Communication Service Taxes	901,600	-	-	-	-	901,600
Sales & Use Taxes	143,075	320,903	2,371,410	-	-	2,835,388
Permits and Fees	2,476,354	266,792	-	292,808	-	3,035,954
Intergovernmental	2,902,790	357,291	872,000	-	-	4,132,081
Charges for Services	3,168,510	-	88,822	26,752,069	51,474	30,060,875
Fines and Forfeitures	147,611	10,700	-	-	-	158,311
Interest	140,456	6,375	35,000	134,300	10,000	326,131
Miscellaneous	820,496	-	-	-	-	820,496
Non-Revenues	-	-	-	-	-	-
Transfers	2,219,387	-	250,000	-	-	2,469,387
Debt/Loan Proceeds	-	-	-	-	-	-
Internal Services	-	-	-	-	1,746,053	1,746,053
Total Revenues	<u>26,415,664</u>	<u>1,241,670</u>	<u>3,617,232</u>	<u>27,179,177</u>	<u>1,807,527</u>	<u>60,261,270</u>
Cash & Restricted Balances						
Brought Forward (Appropriated)	370,921	610,783	292,396	1,600,814	142,315	3,017,229
<b>Total Estimated Revenues &amp; Balances</b>	<u><u>\$ 26,786,585</u></u>	<u><u>\$ 1,852,453</u></u>	<u><u>\$ 3,909,628</u></u>	<u><u>\$ 28,779,991</u></u>	<u><u>\$ 1,949,842</u></u>	<u><u>\$ 63,278,499</u></u>
<b><u>Expenditures/Expenses:</u></b>						
General Government	4,760,232	39,463	-	-	952,831	5,752,526
Public Safety	15,211,473	182,043	864,958	-	-	16,258,474
Physical Environment	1,516,760	50,000	434,000	23,215,251	-	25,216,011
Transportation	1,131,256	56,525	2,025,000	112,398	-	3,325,179
Economic Environment	129,551	558,900	-	-	-	688,451
Culture and Recreation	4,037,313	615,522	246,070	1,387,392	-	6,286,297
Non-Expenditure-Transfers	-	350,000	100,000	2,019,387	-	2,469,387
Debt Service	-	-	239,600	2,045,563	-	2,285,163
Internal Services	-	-	-	-	997,011	997,011
<b>Total Appropriated Expenditures</b>	<u><u>\$ 26,786,585</u></u>	<u><u>\$ 1,852,453</u></u>	<u><u>\$ 3,909,628</u></u>	<u><u>\$ 28,779,991</u></u>	<u><u>\$ 1,949,842</u></u>	<u><u>\$ 63,278,499</u></u>



# TOTAL CITY Revenues

## SUMMARY BY SOURCE

Source	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
Taxes				
Ad Valorem	8,903,816	9,676,548	9,937,553	10,540,292
Utility Taxes	3,045,339	3,246,311	3,163,358	3,234,702
Communication Service Taxes	937,774	884,958	920,000	901,600
Sales & Use Taxes	2,926,524	3,069,443	3,043,687	2,835,388
Total Taxes	15,813,453	16,877,260	17,064,598	17,511,982
Permits and Fees	4,129,820	2,812,575	2,876,098	3,035,954
Intergovernmental	3,869,709	5,041,874	4,834,723	4,132,081
Charges for Services	27,073,998	27,750,034	28,191,589	30,060,875
Fines and Forfeitures	265,358	211,963	154,010	158,311
Interest	351,683	1,359,032	536,725	326,131
Miscellaneous	1,196,827	1,249,833	802,081	820,496
Non-Revenues				
Transfers	1,978,184	2,277,599	2,642,259	2,469,387
Loan Proceeds	-	-	-	-
Reserves	-	-	5,120,343	3,017,229
Internal Services	1,695,396	1,671,199	1,789,272	1,746,053
Total Non-Revenues	3,673,580	3,948,798	9,551,874	7,232,669
Total	\$ 56,374,428	\$ 59,251,369	\$ 64,011,698	\$ 63,278,499

## PERCENTAGE OF TOTAL REVENUES:

Taxes	28.1%	28.5%	26.7%	27.7%
Permits and Fees	7.3%	4.7%	4.5%	4.8%
Intergovernmental	6.9%	8.5%	7.6%	6.5%
Charges for Services	48.0%	46.8%	44.0%	47.5%
Fines and Forfeitures	0.5%	0.4%	0.2%	0.3%
Interest	0.6%	2.3%	0.8%	0.5%
Miscellaneous	2.1%	2.1%	1.3%	1.3%
Non-Revenues	6.5%	6.7%	14.9%	11.4%
Total	100.0%	100.0%	100.0%	100.0%

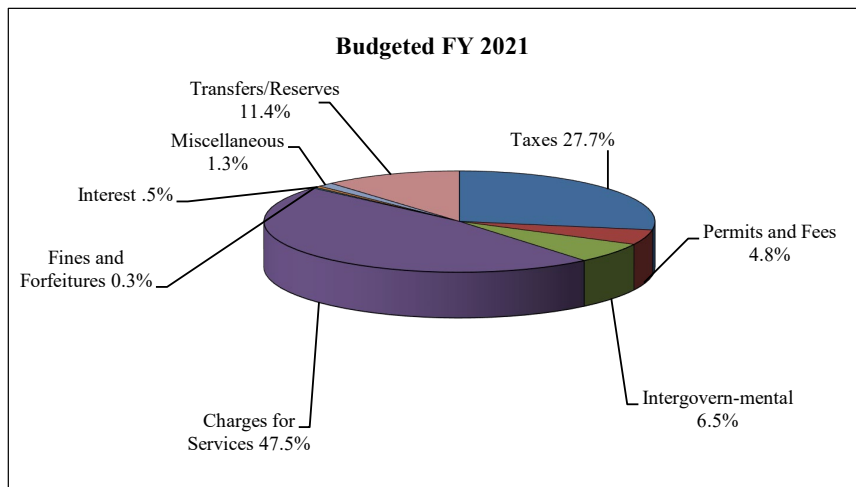
# TOTAL CITY Revenues

## COMPARISON BY SOURCE

Source	Budgeted FY 2020	Budgeted FY 2021	Dollar Change	Percentage Change
Taxes	17,064,598	17,511,982	447,384	2.62%
Permits and Fees	2,876,098	3,035,954	159,856	5.56%
Intergovernmental	4,834,723	4,132,081	(702,642)	-14.53%
Charges for Services	28,191,589	30,060,875	1,869,286	6.63%
Fines and Forfeitures	154,010	158,311	4,301	2.79%
Interest	536,725	326,131	(210,594)	-39.24%
Miscellaneous	802,081	820,496	18,415	2.30%
Non-Revenues-Transfers, Reserves, and Internal Services	9,551,874	7,232,669	(2,319,205)	-24.28%
Total	\$ 64,011,698	\$ 63,278,499	\$ (733,199)	-1.15%

## PERCENTAGE OF REVENUES BY SOURCE

Source	Per- centage
Taxes	27.7%
Permits and Fees	4.8%
Intergovernmental	6.5%
Charges for Services	47.5%
Fines and Forfeitures	0.3%
Interest	0.5%
Miscellaneous	1.3%
Transfers,Reserves	11.4%
Total	100.0%



# TOTAL CITY Expenditures

## SUMMARY BY CATEGORY

Expenditure Classification	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
Personnel Services	24,358,239	25,744,647	27,274,595	27,936,941
Operating Expenses	22,873,086	22,173,614	18,085,946	19,133,576
Capital Outlay	5,060,081	5,302,647	13,170,590	10,952,755
Debt Service	1,161,563	1,129,013	2,281,163	2,285,163
Grants and Aids	115,041	64,441	109,768	176,000
Transfers - Interfund	1,978,184	2,277,599	2,642,259	2,469,387
Reserves/Interfund Loans	10,855	51,201	447,377	324,677
Total Expenditures	\$ 55,557,049	\$ 56,743,162	\$ 64,011,698	\$ 63,278,499

## PERCENTAGE OF TOTAL EXPENDITURES:

Personnel Services	43.8%	45.4%	42.5%	44.2%
Operating Expenses	41.2%	39.1%	28.3%	30.2%
Capital Outlay	9.1%	9.3%	20.6%	17.3%
Debt Service	2.1%	2.0%	3.6%	3.6%
Grants and Aids	0.2%	0.1%	0.2%	0.3%
Transfers	3.6%	4.0%	4.1%	3.9%
Reserves/Interfund Loans	0.0%	0.1%	0.7%	0.5%
Total	100.0%	100.0%	100.0%	100.0%

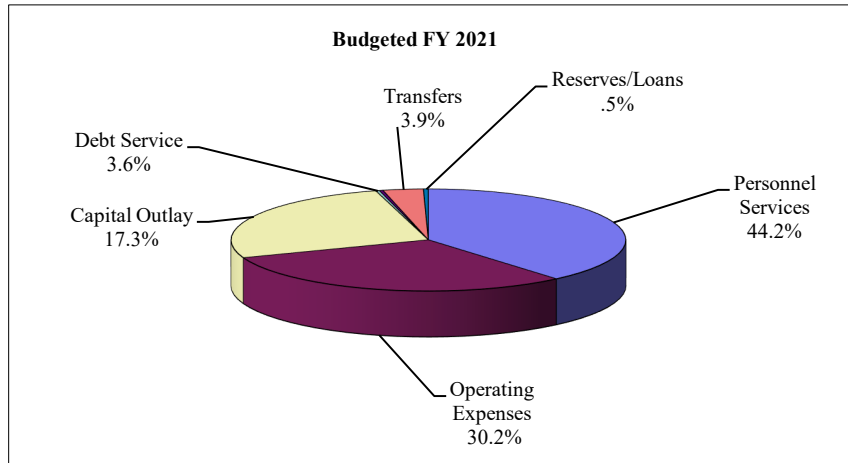
# TOTAL CITY Expenditures

## COMPARISON BY CATEGORY

Expenditure Classification	Budgeted FY 2020	Budgeted FY 2021	Dollar Change	Percentage Change
Personnel Services	27,274,595	27,936,941	662,346	2.43%
Operating Expenses	18,085,946	19,133,576	1,047,630	5.79%
Capital Outlay	13,170,590	10,952,755	(2,217,835)	-16.84%
Debt Service	2,281,163	2,285,163	4,000	0.18%
Grants and Aids	109,768	176,000	66,232	60.34%
Transfers	2,642,259	2,469,387	(172,872)	-6.54%
Reserves/Interfund Loans	447,377	324,677	(122,700)	-27.43%
Total Expenditures	\$ 64,011,698	\$ 63,278,499	\$ (733,199)	-1.15%

## PERCENTAGE OF EXPENDITURES BY CATEGORY

Expenditure Classification	Percentage
Personnel Services	44.2%
Operating Expenses	30.2%
Capital Outlay	17.3%
Debt Service	3.6%
Grants and Aids	0.3%
Transfers	3.9%
Reserves/Interfund Loans	0.5%
Total Expenditures	100.0%



# TOTAL CITY Expenditures

## SUMMARY BY FUNCTION

Expenditure Classification	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
General Government	4,468,403	4,942,918	6,271,086	5,752,526
Public Safety	15,441,440	15,923,681	16,014,851	16,258,474
Physical Environment	21,434,998	20,928,080	27,326,271	25,216,011
Transportation	2,943,225	3,401,416	2,000,329	3,325,179
Economic Environment	1,304,293	304,859	620,477	688,451
Culture and Recreation	5,610,030	6,715,291	5,970,333	6,286,297
Non-Expenditure-Transfers	1,978,184	2,277,599	2,642,259	2,469,387
Non-Operating-Bond Debt	1,161,563	1,129,013	3,166,092	2,285,163
Internal Services	1,214,913	1,120,305	-	997,011
Total Expenditures	\$ 55,557,049	\$ 56,743,162	\$ 64,011,698	\$ 63,278,499

## PERCENTAGE OF TOTAL EXPENDITURES:

General Government	8.0%	8.7%	9.8%	9.1%
Public Safety	27.8%	28.1%	25.0%	25.7%
Physical Environment	38.6%	36.9%	42.8%	39.8%
Transportation	5.3%	6.0%	3.1%	5.3%
Economic Environment	2.3%	0.5%	1.0%	1.1%
Culture and Recreation	10.1%	11.8%	9.3%	9.9%
Non-Expenditure-Transfers	3.6%	4.0%	4.1%	3.9%
Non-Operating-Debt & Internal	2.1%	2.0%	4.9%	3.6%
Internal Services	2.2%	2.0%	0.0%	1.6%
Total Expenditures	100.0%	100.00%	100.0%	100.0%

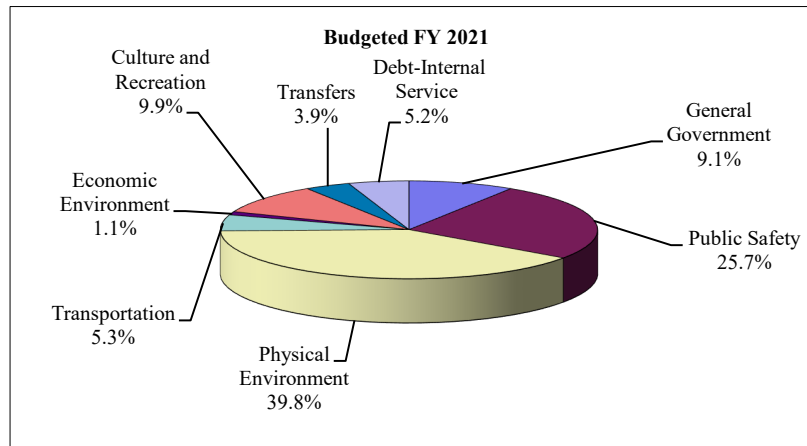
# TOTAL CITY Expenditures

## COMPARISON BY FUNCTION

Expenditure Classification	Budgeted FY 2020	Budgeted FY 2021	Dollar Change	Percentage Change
General Government	6,271,086	5,752,526	(518,560)	-8.27%
Public Safety	16,014,851	16,258,474	243,623	1.52%
Physical Environment	27,326,271	25,216,011	(2,110,260)	-7.72%
Transportation	2,000,329	3,325,179	1,324,850	66.23%
Economic Environment	620,477	688,451	67,974	10.96%
Culture and Recreation	5,970,333	6,286,297	315,964	5.29%
Non-Expenditure-Transfers	2,642,259	2,469,387	(172,872)	-6.54%
Non-Operating-Debt & Internal	3,166,092	3,282,174	116,082	3.67%
Total Expenditures	\$ 64,011,698	\$ 63,278,499	\$ (733,199)	-1.15%

## PERCENTAGE OF EXPENDITURES BY FUNCTION

Expenditure Classification	Percentage
General Government	9.1%
Public Safety	25.7%
Physical Environment	39.8%
Transportation	5.3%
Economic Environment	1.1%
Culture and Recreation	9.9%
Transfers	3.9%
Non-Operating-Debt & Internal	5.2%
Total Expenditures	100.0%



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## **RELATED FINANCIAL INFORMATION**

# PERSONNEL BY FUND/DEPARTMENT (Full Time)

<b>Fund/Department</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>General Fund</b>				
City Commission	0.50	0.50	0.50	0.50
City Manager	2.50	2.50	2.50	2.50
Economic Development	1.00	1.00	1.00	1.00
Finance	7.00	7.00	7.00	7.00
Procurement Services	3.00	3.00	3.00	3.00
Information Technology	2.25	4.25	4.25	4.25
Internal Audit	-	-	-	0.55
Human Resources	4.00	4.00	4.00	4.00
Planning	4.00	4.00	4.00	4.00
City Clerk	3.50	3.50	3.50	3.50
Police	65.00	67.00	67.00	68.00
Fire	38.00	38.00	38.00	42.00
Development Services	10.36	10.36	11.10	11.10
Public Services	9.00	9.00	10.00	10.00
Public Works	29.95	29.95	29.95	29.95
Cultural/Civic Services	22.00	19.00	19.00	19.00
Projection Administration	0.90	0.90	0.87	0.87
<b>Total General Fund</b>	<b>202.96</b>	<b>203.96</b>	<b>205.67</b>	<b>211.22</b>
<b>Special Revenue Funds</b>				
CRA Trust	1.85	1.85	1.85	1.85
SAFER Grant - Fire	4.00	4.00	4.00	-
Special Programs	-	-	-	-
<b>Total Special Revenue Funds</b>	<b>5.85</b>	<b>5.85</b>	<b>5.85</b>	<b>1.85</b>
<b>Enterprise Funds</b>				
Sanitation	7.55	7.55	8.55	8.55
Water-Sewer				
IT-GIS	-	-	1.51	1.51
Utility Billing	6.75	6.75	6.75	6.75
City Clerk-Collections	3.50	4.50	4.50	4.50
Public Services	58.23	57.23	60.00	60.00
Projection Administration	1.50	1.50	1.56	1.56
Non-Departmental	4.75	4.75	4.75	5.20
	<b>74.73</b>	<b>74.73</b>	<b>79.07</b>	<b>79.52</b>
Marina	1.20	1.20	1.20	1.20
Storm Water	8.59	8.59	8.66	8.66
Golf Course	5.00	5.00	5.00	5.00
<b>Total Enterprise Funds</b>	<b>97.07</b>	<b>97.07</b>	<b>102.48</b>	<b>102.93</b>
<b>Internal Service Funds</b>				
Vehicle Maintenance	5.12	5.12	5.00	5.00
<b>Grand Total</b>	<b>311.00</b>	<b>312.00</b>	<b>319.00</b>	<b>321.00</b>

# PERSONNEL BY FUND/DEPARTMENT

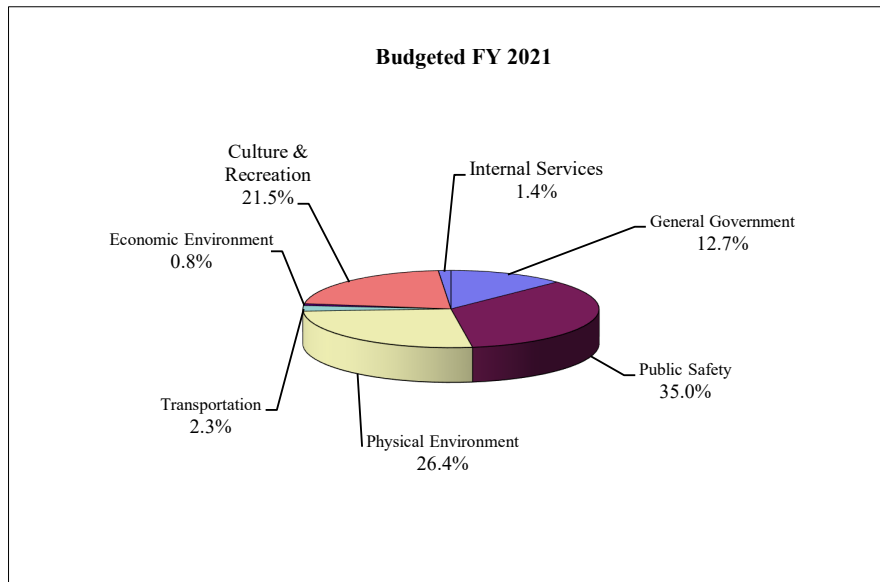
## (Full and Part-Time)

				FY 2021	
Fund/Department	FY 2018	FY 2019	FY 2020	Position Changes/Adj	Total
<b>General Fund</b>					
City Commission	0.50	0.50	0.50	-	0.50
City Manager	3.50	3.50	3.50	-	3.50
Finance	7.00	7.00	7.00	-	7.00
Procurement Services	3.00	3.00	3.00	-	3.00
Information Technology	2.25	4.25	4.25	-	4.25
Internal Audit	-	-	-	0.55	0.55
Human Resources	4.00	4.00	4.00	-	4.00
Planning	4.00	4.00	4.00	-	4.00
City Clerk	3.50	3.50	3.50	-	3.50
Police	71.00	73.00	73.00	1.00	74.00
Fire	38.00	38.00	38.00	4.00	42.00
Development Services	10.36	10.36	11.10	-	11.10
Public Services	18.00	18.00	19.00	-	19.00
Public Works	31.20	31.20	31.30	-	31.30
Cultural/Civic Services	30.00	26.00	26.00	-	26.00
Projection Administration	0.90	0.90	0.87	-	0.87
<b>Total General Fund</b>	<b>227.21</b>	<b>227.21</b>	<b>229.02</b>	<b>5.55</b>	<b>234.57</b>
<b>Special Revenue Funds</b>					
CRA Trust	1.85	1.85	1.85	-	1.85
SAFER Grant - Fire	4.00	4.00	4.00	(4.00)	-
<b>Total Special Revenue Funds</b>	<b>5.85</b>	<b>5.85</b>	<b>5.85</b>	<b>(4.00)</b>	<b>1.85</b>
<b>Enterprise Funds</b>					
Sanitation	7.55	7.55	8.55	-	8.55
Water-Sewer					
IT-GIS	-	1.23	1.51	-	1.51
Utility Billing	6.75	6.75	6.75	-	6.75
City Clerk-Collections	4.50	4.50	4.50	-	4.50
Public Services	58.47	57.65	60.65	-	60.65
Projection Administration	1.50	1.50	1.56	-	1.56
Non-Departmental	4.75	4.75	4.75	0.45	5.20
	75.97	76.38	79.72	0.45	80.17
Marina	1.20	1.20	1.20	-	1.20
Storm Water	8.63	8.69	8.66	-	8.66
Golf Course	24.00	24.00	24.00	-	24.00
<b>Total Enterprise Funds</b>	<b>117.35</b>	<b>117.82</b>	<b>122.13</b>	<b>0.45</b>	<b>122.58</b>
<b>Internal Service Funds</b>					
Vehicle Maintenance	5.12	5.12	5.00	-	5.00
<b>Total Internal Service Funds</b>	<b>5.12</b>	<b>5.12</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>
<b>Grand Total</b>	<b>355.53</b>	<b>356.00</b>	<b>362.00</b>	<b>2.00</b>	<b>364.00</b>

# PERSONNEL BY FUNCTION TOTAL AUTHORIZED POSITIONS (Full and Part-Time)

	FY 2018	FY 2019	FY 2020	FY 2021
<b>Summary by Function</b>				
<b>Function</b>				
General Government	41.75	44.98	45.26	46.26
Public Safety	123.36	125.36	126.10	127.10
Physical Environment	91.90	91.14	96.14	96.14
Transportation	8.40	8.40	8.50	8.50
Economic Environment	2.85	2.85	2.85	2.85
Culture & Recreation	82.15	78.15	78.15	78.15
Internal Services	5.12	5.12	5.00	5.00
	<u>355.53</u>	<u>356.00</u>	<u>362.00</u>	<u>364.00</u>

<b>Percentage of Total Positions</b>				
<b>Function</b>				
General Government	11.7%	12.6%	12.5%	12.7%
Public Safety	34.8%	35.3%	34.9%	35.0%
Physical Environment	25.8%	25.6%	26.6%	26.4%
Transportation	2.4%	2.4%	2.3%	2.3%
Economic Environment	0.8%	0.8%	0.8%	0.8%
Culture & Recreation	23.1%	22.0%	21.6%	21.5%
Internal Services	1.4%	1.4%	1.4%	1.4%
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>



## PERSONNEL POSITION CHANGES (Full and Part-Time)

			Position Changes
<b><u>GENERAL FUND</u></b>			
<b>Internal Audit</b>			
Internal Auditor	Position established by Charter in FY 2020		1.00
<b>Police-Code Enforcement</b>			
Code Enforcement Officer	New Position		1.00
<b>Fire</b>			
Firefighter/Paramedic	Re-class from SAFER Grant		4.00
<b>TOTAL GENERAL FUND</b>			<b>6.00</b>
<b><u>Special Revenue</u></b>			
<b>SAFER Grant</b>			
Firefighter/Paramedic	Positions absorbed by General Fund/ Grant expired		(4.00)
<b>TOTAL SPECIAL REVENUE FUNDS</b>			<b>(4.00)</b>
<b>TOTAL CITY</b>			<b>2.00</b>

# PERSONNEL

## *Split Position Allocations*

<b>Position</b>	<b>Percentage</b>	<b>Salary</b>
Executive Office Coordinator		
City Commission	50%	\$ 30,841
City Manager	50%	\$ 30,841
	<u>100%</u>	<u>\$ 61,682</u>
IT Specialist		
GF-IT	50%	\$ 28,230
W/S Non Departmental	50%	\$ 28,230
	<u>100%</u>	<u>\$ 56,460</u>
IT Specialist		
GF-IT	75%	\$ 39,784
W/S Non Departmental	25%	\$ 13,261
	<u>100%</u>	<u>\$ 53,045</u>
Deputy City Clerk		
GF-City Clerk	50%	\$ 39,469
WS-Collections	50%	\$ 39,469
	<u>100%</u>	<u>\$ 78,938</u>
GIS Administrator		
GF-Building Development	10%	\$ 6,218
Sanitation Fund	15%	\$ 9,326
IT - GIS	69%	\$ 42,902
Stormwater	6%	\$ 3,731
	<u>100%</u>	<u>\$ 62,177</u>
Public Works Director		
GF-Facilities Maintenance	20%	\$ 18,129
GF-Roads & Streets	25%	\$ 22,661
Sanitation	30%	\$ 27,193
Stormwater	25%	\$ 22,661
	<u>100%</u>	<u>\$ 90,644</u>
Public Works Executive Assistant		
GF-Facilities Maintenance	20%	\$ 10,742
GF-Roads & Streets	25%	\$ 13,427
Sanitation	30%	\$ 16,113
Stormwater	25%	\$ 13,427
	<u>100%</u>	<u>\$ 53,709</u>
Custodian PT-Temp		
GF-Facilities Maintenance	25%	\$ 3,673
WS-Water Distribution	15%	\$ 2,204
WS-Meter Repairs	10%	\$ 1,469
WS-Sewage Collection	10%	\$ 1,469
WS-Sewage Treatment	15%	\$ 2,204
WS-Sewage Lift Stations	15%	\$ 2,204
Stormwater	10%	\$ 1,469
	<u>100%</u>	<u>\$ 14,692</u>

# PERSONNEL

## *Split Position Allocations*

<b>Position</b>	<b>Percentage</b>	<b>Salary</b>
Custodian-PT		
GF-Library	90%	\$ 14,016
GF-Train Depot	10%	\$ 1,557
	<u>100%</u>	<u>\$ 15,573</u>
Bill Tech II		
WS-Utility Billing	75%	\$ 29,667
Stormwater Fund	25%	\$ 9,889
	<u>100%</u>	<u>\$ 39,556</u>
GIS Mapping Tech		
WS-IT-GIS	82%	\$ 34,323
Stormwater Fund	18%	\$ 7,534
	<u>100%</u>	<u>\$ 41,857</u>
Wastewater Division Manager		
WS-Sewage Collection	25%	\$ 19,480
WS-Sewage Treatment	75%	\$ 58,439
	<u>100%</u>	<u>\$ 77,919</u>
Water Division Manager		
WS-Water Distribution	25%	\$ 19,788
WS-Water Plant	75%	\$ 59,363
	<u>100%</u>	<u>\$ 79,151</u>
Maintenance Mech I - 2 Positions		
WS-Water Plant	28%	\$ 10,549
WS-Sewage Treatment	36%	\$ 13,563
WS-Sewage Lift Stations	36%	\$ 13,563
	<u>100%</u>	<u>\$ 37,675</u>
Maintenance Mech II - 2 Positions		
WS-Water Plant	28%	\$ 10,811
WS-Sewage Treatment	36%	\$ 13,900
WS-Sewage Lift Stations	36%	\$ 13,900
	<u>100%</u>	<u>\$ 38,611</u>
Maintenance Mech III - 2 Positions		
WS-Water Plant	28%	\$ 11,632
WS-Sewage Treatment	36%	\$ 14,955
WS-Sewage Lift Stations	36%	\$ 14,955
	<u>100%</u>	<u>\$ 41,542</u>
Utilities Maintenance Supervisor		
WS-Water Plant	28%	\$ 17,551
WS-Sewage Treatment	36%	\$ 22,565
WS-Sewage Lift Stations	36%	\$ 22,565
	<u>100%</u>	<u>\$ 62,681</u>



# PERSONNEL

## *Split Position Allocations*

<b>Position</b>	<b>Percentage</b>	<b>Salary</b>
Environmental Compliance		
WS-Water Plant	50%	\$ 38,927
WS-Sewage Treatment	50%	\$ 38,927
	<u>100%</u>	<u>\$ 77,854</u>
Project Administration Director		
General Fund	29%	\$ 32,647
Water-Sewer Fund	52%	\$ 58,539
Stormwater Fund	19%	\$ 21,389
	<u>100%</u>	<u>\$ 112,575</u>
Project Supervisor		
General Fund	29%	\$ 24,810
Water-Sewer Fund	52%	\$ 44,486
Stormwater Fund	19%	\$ 16,255
	<u>100%</u>	<u>\$ 85,551</u>
Projector Inspector		
General Fund	29%	\$ 13,846
Water-Sewer Fund	52%	\$ 24,828
Stormwater Fund	19%	\$ 9,072
	<u>100%</u>	<u>\$ 47,746</u>

# **Property Values, Millage Rates and Revenues**

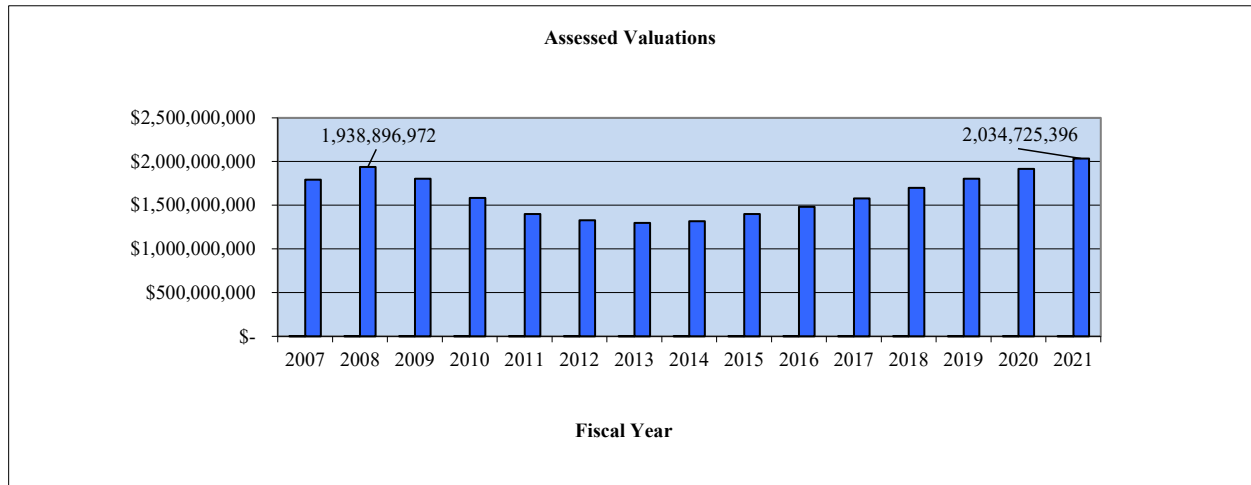
# CITY OF TARPON SPRINGS

## PROPERTY VALUES, MILLAGE RATES, & AD VALOREM REVENUES

### LAST FIFTEEN FISCAL YEARS

Fiscal Year	Tax Year	Assessed Valuations (A)	Change over Previous Year	Assessed Valuation % Change	Millage Levy (B)	Change over Previous Year	Millage Levy % Change	Ad Valorem Tax Revenues (C)	Change over Previous Year	Ad Valorem Revenue % Change
2021	2020	2,034,725,396	118,071,741	6.16%	5.3700	-	0.00%	10,511,732	587,412	5.92%
2020	2019	1,916,653,655	113,506,145	6.29%	5.3700	(0.0500)	-0.92%	9,924,320	476,322	5.04%
2019	2018	1,803,147,510	104,930,411	6.18%	5.4200	-	0.00%	9,447,998	564,213	6.35%
2018	2017	1,698,217,099	121,115,645	7.68%	5.4200	-	0.00%	8,883,785	626,009	7.58%
2017	2016	1,577,101,454	94,901,786	6.40%	5.4200	(0.0300)	-0.55%	8,257,776	459,464	5.89%
2016	2015	1,482,199,668	82,285,396	5.88%	5.4500	-	0.00%	7,798,312	432,673	5.87%
2015	2014	1,399,914,272	83,927,715	6.38%	5.4500	-	0.00%	7,365,639	443,962	6.41%
2014	2013	1,315,986,557	17,641,222	1.36%	5.4500	-	0.00%	6,921,677	97,811	1.43%
2013	2012	1,298,345,335	(30,364,558)	-2.29%	5.4500	-	0.00%	6,823,866	(168,209)	-2.41%
2012	2011	1,328,709,893	(66,096,543)	-4.74%	5.4500	-	0.00%	6,992,075	(363,093)	-4.94%
2011	2010	1,394,806,436	(188,553,612)	-11.91%	5.4500	0.5000	10.10%	7,355,168	(236,190)	-3.11%
2010	2009	1,583,360,048	(221,142,389)	-12.26%	4.9500	0.3762	8.23%	7,591,358	(362,104)	-4.55%
2009	2008	1,804,502,437	(134,394,535)	-6.93%	4.5738	0.2649	6.15%	7,953,462	(96,136)	-1.19%
2008	2007	1,938,896,972	145,542,279	8.12%	4.3089	(0.4868)	-10.15%	8,049,598	(276,888)	-3.33%
2007	2006	1,793,354,693	313,768,204	21.21%	4.7957	(0.1463)	-2.96%	8,326,486	1,255,970	17.76%

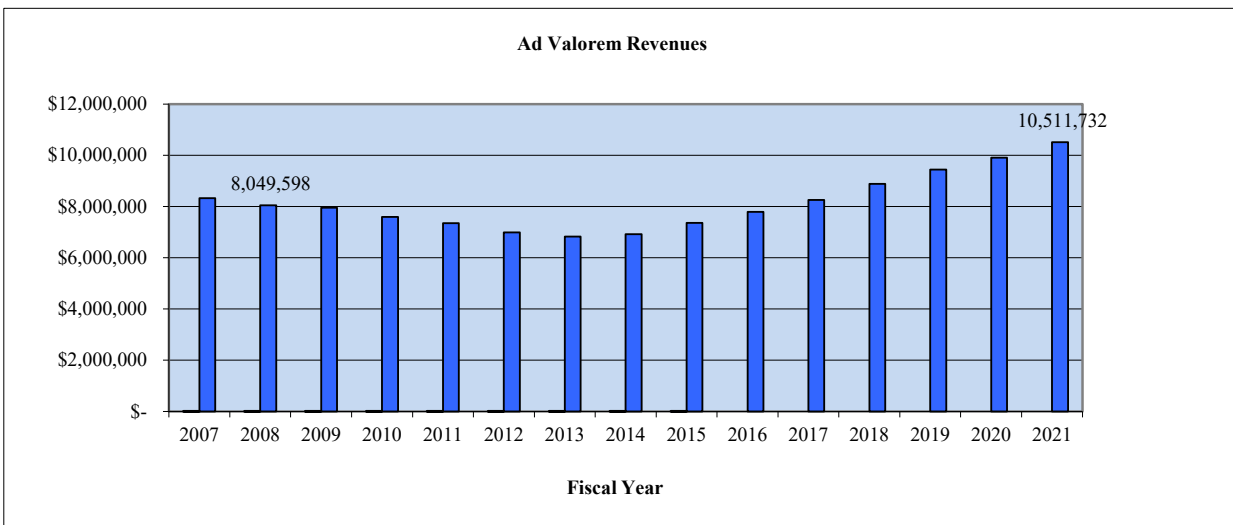
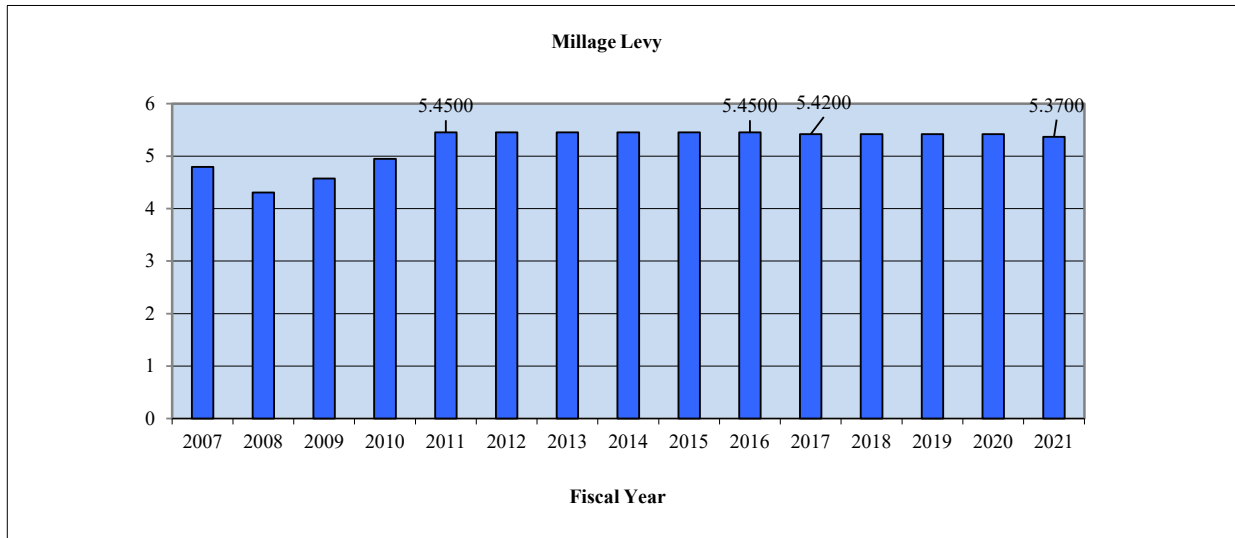
- (A) Final Assessed Valuations except for Fiscal Year 2021 is preliminary estimate from Pinellas County Property Appraiser.  
 (B) Final Millage Levy represents the City wide levy only. Fiscal Year 2021 Levy is the Proposed Millage Rate.  
 (C) Ad Valorem Tax Revenues are based on actual receipts. Fiscal Year 2020 and FY 2021 is the Budgeted amount.



# CITY OF TARPON SPRINGS

## HISTORICAL ANALYSIS OF MILLAGE RATES & AD VALOREM REVENUES

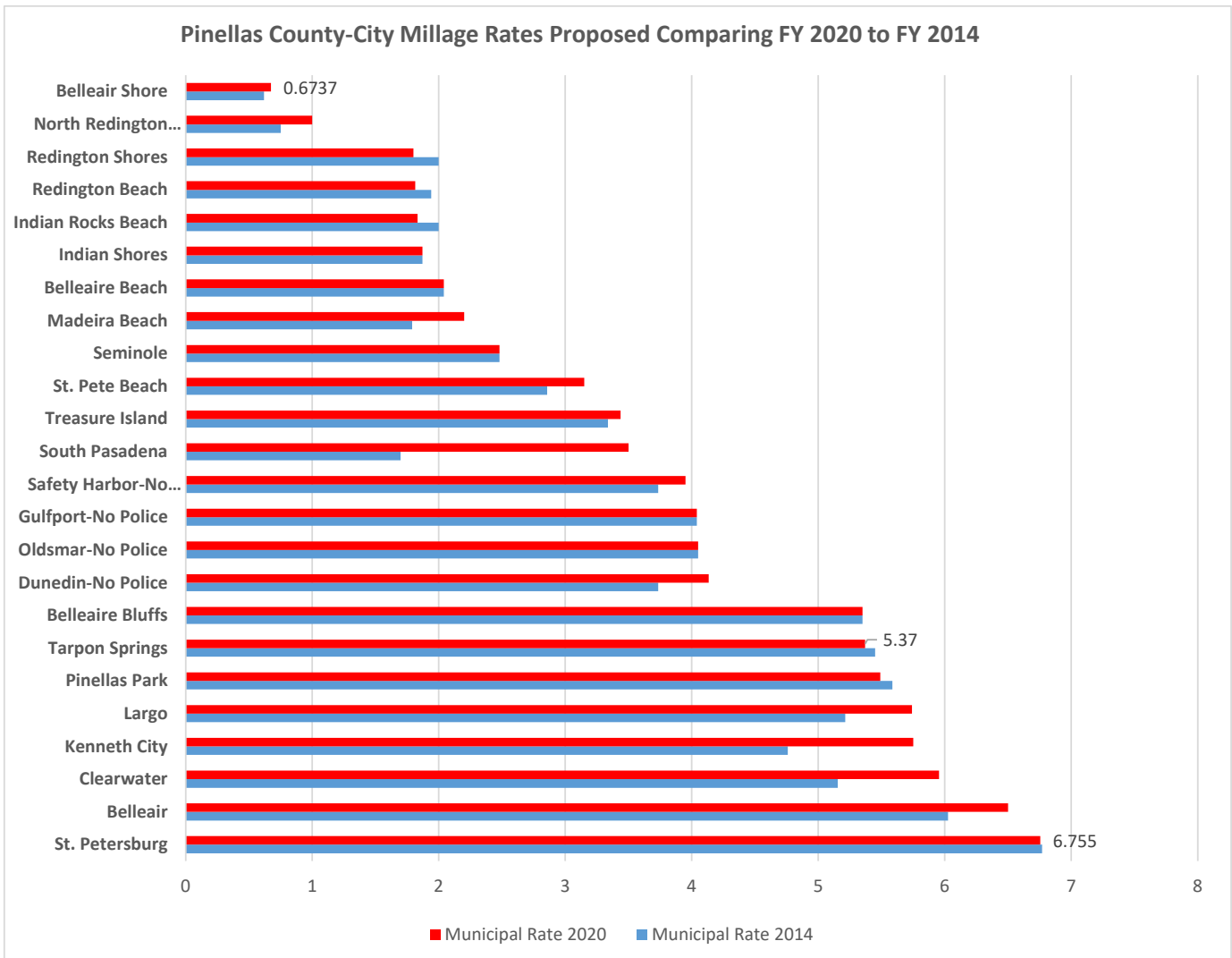
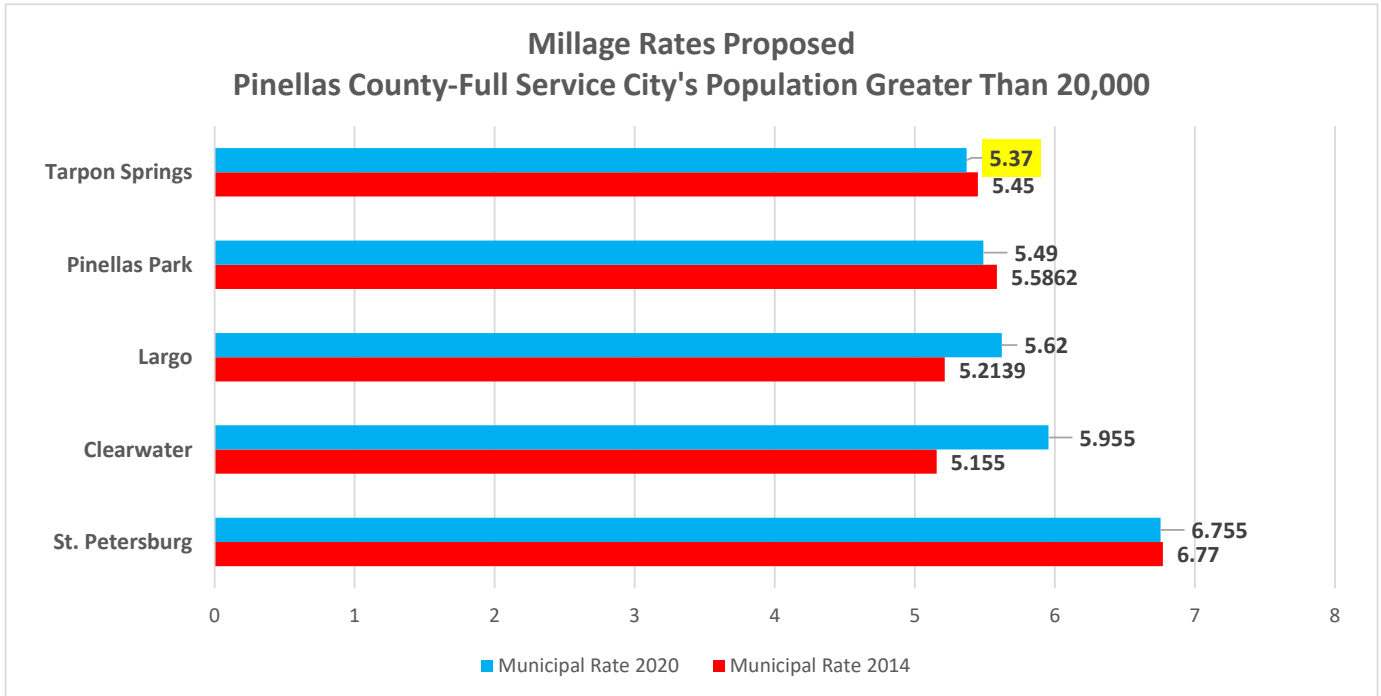
### LAST FIFTEEN FISCAL YEARS



# CITY OF TARPON SPRINGS

## MILLAGE RATE COMPARISONS

### PINELLAS COUNTY



# Debt Summary

# DEBT SUMMARY

## Policy, Analysis and Schedules

The City of Tarpon Springs takes a planned and programmed approach to managing its outstanding debt, with a view toward funding from internally generated capital where appropriate and financing where appropriate. Accordingly, the City uses financing, lease purchases (capital leases), revenue notes, and cash payments to pay for its capital acquisition. The City approved a debt management policy on December 16, 2008.

The Debt Management Policy is to manage the issuance of the City's debt obligations and maintain the City's ability to incur debt and other long term obligations at favorable interest rates for capital improvements, facilities, and equipment beneficial to the City and necessary for essential services. It includes comprehensive capital planning and financial system, authority to issue bonds, criteria, limitations on indebtedness, types of debt, structural features of debt, investment of bond proceeds, refinancing of outstanding debt, credit objectives, ongoing disclosure, method of sale, assembling of financing team, arbitrage liability management, modification of policy, and a glossary.

The following is a listing of all outstanding debt obligations of the City. All these debts are pledged to be repaid from non-property tax revenue, such as sales tax, water and sewer user charges, etc.

### **General Government Funds:**

Under Florida Law, the use of general obligation debt requires approval by referendum due to the implied or expressed pledge of ad valorem taxes. Currently, the City has no outstanding general obligation debt.

### **Enterprise Funds:**

On February 5, 2013 the Board of Commissioners awarded the bid for construction of the new Alternative Water Supply Project. Also approved on February 5, 2013 was Resolution 2013-06 which amended and restated the Master Utility Bond Resolution; Resolution 2013-07 which provides for the issuance of not to exceed \$45,000,000 Utility System Revenue Bonds, Series 2013A, for the purpose of refunding the City's outstanding Utility System Revenue Bond Anticipation Note, Series 2007A, and to finance and/or reimburse the cost of the design, permitting, acquisition and construction of well sites, pipelines and a reverse osmosis water plant project, funding necessary reserves, and paying all related costs; and Resolution 2013-08 authorizing the issuance of a Utility System Grant Anticipation Note, Series 2013 in the aggregate principal amount of not to exceed \$18,530,000 to finance capital cost which are eligible for reimbursement under a Southwest Florida Water Management District Grant for the Reverse Osmosis Plant Project and to pay other related costs.

The City received a rating from Standard & Poor's of AA-/Stable on February 14, 2013 on the Utility System Revenue Bonds, Series 2013A.

The Utility System Revenue Bonds, Series 2013A were priced and sold on February 20, 2013 with a par amount of \$35,795,000, (\$7,425,000 Series 2013A-1 and \$28,370,000 Series 2013A-2) and were closed on March 12, 2013 at an interest rate of 3.59% and a final maturity of October 1, 2042.

The Utility System Grant Anticipation Note, Series 2013 was also approved with Bank of America with draws not to exceed \$18,006,960 and a final maturity of October 1, 2016. Interest on the Series 2013 GAN is a variable rate of interest equal to 100% of the 30 day Libor plus 56.7 basis points.

## DEBT SUMMARY

The following schedule depicts the City's existing outstanding debt and estimated debt service costs:

Issue	Purpose	Original Amount	Principal Outstanding at 9/30/2020	2021 Budgeted Debt Service
<b>Water / Sewer Fund:</b>				
Series 2013 A-1 Bonds		7,425,000	5,860,000	290,000
Series 2013 A-2 Bonds		28,370,000	24,740,000	685,000
Series 2013 A-1 Bonds - Interest 3.59%		-	-	185,313
Series 2013 A-2 Bonds - Interest 3.59%		-	-	885,250
Total Water / Sewer Fund		<u>\$ 35,795,000</u>	<u>\$ 30,600,000</u>	<u>\$ 2,045,563</u>
Fire Ladder Truck Lease				
Principal		<u>\$ 1,094,792</u>	<u>\$ 894,121</u>	<u>\$ 216,743</u>
Interest 3.08%		<u>\$ 103,204</u>	<u>\$ 64,276</u>	<u>\$ 22,857</u>
		<u>\$ 1,197,996</u>	<u>\$ 958,397</u>	<u>\$ 239,600</u>
<b>TOTALS</b>		<u>\$ 36,992,996</u>	<u>\$ 31,558,397</u>	<u>\$ 2,285,163</u>



# DEBT & INTER-FUND LOANS

## Payment Schedule

### Bond Issue

		FY 2021			
		Balance		Total	Balance
		9/30/2020	4/1/2021	P&I Payments	9/30/2021
<b>Water Plant Bond</b>					
Principal	\$ 30,600,000		\$ 975,000	\$ 975,000	\$ 29,625,000
Interest 3.59%		\$ 535,282	\$ 535,281	\$ 1,070,563	
Total Payments		\$ 535,282	\$ 1,510,281	\$ 2,045,563	

### Fire Ladder Truck Lease PNC

		FY 2021			
		Balance		Total	Balance
		9/30/2020	4/19/2021	P&I Payments	9/30/2021
<b>Fire Ladder Truck Lease PNC</b>					
Principal	\$ 894,121	\$ 216,743		\$ 216,743	\$ 677,378
Interest 3.08%		\$ 22,857		\$ 22,857	
Total Payments		\$ 239,600		\$ 239,600	

### Interfund Loans

	Balance	FY 2021	Balance
	9/30/2020	Payment	9/30/2021
<b>Sanitation Fund to Golf Course Fund**</b>	\$ 138,309	\$ (39,000)	\$ 99,309
FY 2010 \$430,415 - Capital expenses and FY 2014 180,000 for green reconstruction			
<b>Risk Management Fund to General Fund*</b>	\$ 50,471	\$ (50,471)	\$ -
FY 2014 \$601,078 - Energy Performance Contract			
<b>Sanitation Fund to the Fire Impact Fund**</b>	\$ 203,691	\$ (40,789)	\$ 162,902
FY 2017 \$500,000 - Fire Station 71 construction			
<b>Water-Sewer Fund to the CRA Fund*</b>	\$ 100,000	\$ (100,000)	\$ -
FY 2018 \$350,000 - Purchase of Sunbay Motel Property			
<b>Total</b>	<b>\$ 492,471</b>	<b>\$ (230,260)</b>	<b>\$ 262,211</b>

\*Scheduled Repayments

\*\*Payments based on Golf Course CIP surcharge and Fire Impact Fees received

# **CHANGES IN FUND BALANCE & REVENUE FORECASTING**

# SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE GENERAL FUND

	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Budgeted FY 2021
<b>Beginning Fund Balance</b>	\$ 13,799,335	\$ 14,178,340	\$ 14,602,195	\$ 14,654,598
<b>Revenues:</b>				
Taxes				
Ad Valorem	8,698,055	9,196,325	9,708,742	10,260,683
Utility Taxes	3,045,339	3,246,311	3,163,358	3,234,702
Communication Service Taxes	937,774	884,958	891,761	901,600
Sales & Use Taxes	141,877	151,605	137,939	143,075
Permits & Fees	2,403,248	2,285,519	2,302,797	2,476,354
Intergovernmental	3,205,706	3,051,258	2,766,049	2,902,790
Charges for Services	3,062,722	3,122,273	2,717,830	3,168,510
Fines and Forfeitures	247,770	197,106	161,461	147,611
Interest	115,201	421,009	281,762	140,456
Miscellaneous	956,122	1,076,511	1,753,434	820,496
Transfers	1,701,257	1,984,187	2,181,595	2,219,387
<b>Total Revenues</b>	<b>24,515,071</b>	<b>25,617,062</b>	<b>26,066,728</b>	<b>26,415,664</b>
<b>Expenditures:</b>				
General Government	3,699,099	3,989,412	4,453,898	4,760,232
Public Safety	13,774,006	14,417,194	14,697,454	15,211,473
Physical Environment	1,275,089	1,342,998	1,341,339	1,516,760
Transportation	1,144,925	1,213,244	1,142,486	1,131,256
Economic Environment	126,103	127,767	128,775	129,551
Culture and Recreation	4,020,845	3,989,180	3,979,709	4,037,313
Non-Expenditure Transfer	95,999	113,412	270,664	-
<b>Total Expenditures</b>	<b>24,136,066</b>	<b>25,193,207</b>	<b>26,014,325</b>	<b>26,786,585</b>
<b>Ending Fund Balance</b>				
Restricted/Committed	5,343,392	5,783,086	6,099,045	5,728,124
Unassigned	8,834,948	8,819,109	8,555,553	8,555,553
<b>Total</b>	<b>\$ 14,178,340</b>	<b>\$ 14,602,195</b>	<b>\$ 14,654,598</b>	<b>\$ 14,283,677</b>

FY 2018 and FY 2019 are based on actual results of operations

FY 2020 is based on the best estimates available at the time of producing the Budget document.

FY 2021 is the approved Budget for FY 2021

# SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE SPECIAL REVENUE FUNDS

	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Budgeted FY 2021
<b>Beginning Fund Balance</b>	\$ 3,118,618	\$ 2,436,964	\$ 2,377,046	\$ 2,688,501
<b>Revenues:</b>				
Taxes	539,562	580,727	500,270	600,512
Permits & Fees	690,902	243,675	289,073	266,792
Intergovernmental	497,877	559,272	501,458	357,291
Charges for Services	243	68	-	-
Fines and Forfeitures	17,588	14,857	6,485	10,700
Miscellaneous/Interest	253,794	101,780	53,026	6,375
Non-Revenues				
Transfers/Debt/Loan	96,927	113,412	270,664	-
<b>Total Revenues</b>	<u>2,096,893</u>	<u>1,613,791</u>	<u>1,620,976</u>	<u>1,241,670</u>
<b>Expenditures:</b>				
General Government	1,995	74,330	5,577	39,463
Public Safety	343,323	492,039	417,848	182,043
Physical Environment	3,460	13,549	-	50,000
Transportation	526,996	137,407	414,655	56,525
Economic Environment	1,178,189	177,090	218,441	558,900
Culture and Recreation	288,461	356,860	69,667	615,522
Non-Expenditure - Transfers	436,123	422,434	183,333	350,000
<b>Total Expenditures</b>	<u>2,778,547</u>	<u>1,673,709</u>	<u>1,309,521</u>	<u>1,852,453</u>
<b>Ending Fund Balance</b>				
Restricted/Committed	2,436,964	2,377,046	2,688,501	2,077,718
<b>Total</b>	<u>\$ 2,436,964</u>	<u>\$ 2,377,046</u>	<u>\$ 2,688,501</u>	<u>\$ 2,077,718</u>

FY 2018 and FY 2019 are based on actual results of operations

FY 2020 is based on the best estimates available at the time of producing the Budget document.

FY 2021 is the approved Budget for FY 2021

# SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE CAPITAL PROJECT FUNDS

	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Budgeted FY 2021
<b>Beginning Fund Balance</b>	\$ 5,964,215	\$ 6,147,126	\$ 5,187,307	\$ 5,387,857
<b>Revenues:</b>				
Taxes	2,450,847	2,578,452	2,452,340	2,371,410
Intergovernmental	-	137,981	393,068	872,000
Charges for Services	62,522	5,341	6,028	88,822
Interest/Misc	36,219	137,583	78,040	35,000
Non-Revenues				
Transfers	180,000	180,000	180,000	250,000
Debt Proceeds	-	-	-	-
<b>Total Revenues</b>	<u>2,729,588</u>	<u>3,039,357</u>	<u>3,109,476</u>	<u>3,617,232</u>
<b>Expenditures:</b>				
General Government	6,202	72,183	72,410	-
Public Safety	1,324,111	1,014,446	950,472	864,958
Physical Environment	1,317	-	-	434,000
Transportation	1,153,372	1,927,709	1,314,413	2,025,000
Culture and Recreation	31,675	954,838	431,631	246,070
Debt Service	-	-	-	239,600
Non-Expenditure - Transfers	30,000	30,000	140,000	100,000
<b>Total Expenditures</b>	<u>2,546,677</u>	<u>3,999,176</u>	<u>2,908,926</u>	<u>3,909,628</u>
<b>Ending Fund Balance</b>				
Restricted/Committed	6,147,126	5,187,307	5,387,857	5,095,461
<b>Total</b>	<u>\$ 6,147,126</u>	<u>\$ 5,187,307</u>	<u>\$ 5,387,857</u>	<u>\$ 5,095,461</u>

FY 2018 and FY 2019 are based on actual results of operations

FY 2020 is based on the best estimates available at the time of producing the Budget document.

FY 2021 is the approved Budget for FY 2021

# REVENUE FORECASTING METHODOLOGY BY FUND

The following section contains information regarding revenue projections for FY 2020 and the budget for FY 2021 in regards to the major revenue sources for the City of Tarpon Springs. The section begins with a summary of the major revenue sources for FY 2021 and proceeds to present histories for the past three years and a calculation of the change from the previous year and the percentage change for each major revenue source.

MAJOR REVENUE SOURCE SUMMARY - FY 2021			
General Fund		Enterprise Fund	
Ad Valorem - Current	\$ 10,232,123	Sanitation Fund	
Franchise Fees	1,874,502	Sanitation Fees	\$ 4,634,464
Utility Tax	3,234,702	Recycling Fees	610,437
Communication Services Tax	901,600	Yard Waste Fees - City	122,021
One-Half Cent Sales Tax	1,517,570	Yard Waste Fees - Tipping	436,265
Sales and Motor Fuel Tax	853,593	Water-Sewer Fund	
Interest	140,456	Water Sales	9,683,696
		Sewer Sales	6,663,169
Special Revenue Funds		Effluent Sales	398,076
Local Option Gas Tax	320,903	Sewer Impact Fund	
Impact Fees	266,792	Sewer Impact Fees	137,917
		Water Impact Fund	
Capital Project Fund		Water Impact Fees	154,891
Local Option Sales Tax	2,371,410	Storm Water Fund	
		Storm Water Fees	1,751,762
Internal Service Funds		Golf Course Fund	
Vehicle Maintenance Fund		Green Fees	620,592
Vehicle Maintenance	997,011	Rental Fees	485,000
Risk Management Fund		Food/Beverage	106,800
Risk Management	800,516	Pro Shop	55,000

## General Fund

General Fund revenues are projected to increase \$772,260 or 2.97% over the 2020 adopted budget. The highest increase of \$567,471 is due to Current Ad Valorem Tax Revenue. The major revenue sources in the general fund are described briefly in the following paragraphs.

### Ad Valorem Taxes (Property Taxes)

The Florida Constitution permits municipalities to levy a property tax, without referendum approval, to a maximum of ten mills (1 mill = \$1 of tax per \$1,000 of taxable value). For FY 2021, the proposed property tax millage for the City will be maintained at 5.3700.

The total assessed valuation for FY 2021 is \$2,034,725,396 which represents an increase of \$118,071,741 or 6.16% over the assessed valuation for FY 2020. The assessed value is expected to possibly decrease over the next few years due to the uncertainty with the economy.

# REVENUE FORECASTING METHODOLOGY BY FUND

The increase in the assessed valuation will cause an increase in revenues in property taxes of \$587,412 over the FY 2020 budget. This amount includes the General Fund and the Community Redevelopment Agency Ad Valorem Revenue. The following is a five year history of the millage rates, assessed valuations, and ad valorem revenues:

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Millage Rate</b>	5.4200	5.4200	5.4200	5.3700	5.3700
Change from previous year	(0.03)	-	-	(0.05)	-
Percentage change	-0.55%	0.00%	0.00%	-0.92%	0.00%
<b>Assessed Valuations*</b>	1,577,101,454	1,698,217,099	1,803,147,510	1,916,653,655	2,034,725,396
Change from previous year	94,901,786	121,115,645	104,930,411	113,506,145	118,071,741
Percentage change	6.40%	7.68%	6.18%	6.29%	6.16%
<b>Ad Valorem Revenues*</b>	8,257,776	8,883,785	9,447,998	9,924,320	10,511,732
Change from previous year	459,464	626,009	564,213	476,322	587,412
Percentage change	5.89%	7.58%	6.35%	5.04%	5.92%

\* These amounts also include the Community Redevelopment Agency Special Revenue Fund Ad Valorem assessed valuations and revenues.

## **Franchise Fees**

Public utilities operating within the City of Tarpon Springs must pay a franchise fee in return for the right to do business within the City and for the right to use public rights-of-way. The City has franchise agreements with the following utilities.

Electric Service – The franchise agreement with Florida Power Corporation started in March, 1990, is in effect for 30 years and the City receives 6% of gross receipts. The City budgets for electric service franchise fees by calculating the average receipts for the past two years. The estimated revenues from this source for FY 2021 are \$1,874,502, an increase of \$154,046 or 8.95 % above the amount projected for FY 2020.

Telecommunication Service – The franchise agreement with General Telephone Company which started in May, 1989, and was in effect for 30 years was terminated due to the Telecommunications Simplification Act. The City was receiving 1% of local service charges. The new Communication Services Tax is explained below.

Natural Gas Service – The franchise agreement with Clearwater Gas started in October, 1983, is in effect for 30 years and the City receives 5.0% of gross revenues. On July 1, 2014, a new franchise agreement began for a period of 15 years with a provision for three 5-year renewals. The franchise fee is 6% of gross receipts for sales within corporate limits of Tarpon Springs. The City budgets for natural gas franchise fees by calculating the average receipts for the past two years. The estimated revenues from this source for FY 2021 are \$115,113, an increase of \$9,688 or 9.19% above the projected for FY 2020.

# REVENUE FORECASTING METHODOLOGY BY FUND

The following is a history of franchise fees for the past three years, the projection for FY 2020 and the Budget for FY 2021:

<b>Franchise Fees</b>	<b>Actual FY 2017</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Projected FY 2020</b>	<b>Budgeted FY 2021</b>
<b>Electricity</b>	1,550,624	1,657,374	1,781,307	1,720,456	1,874,502
Change from previous year	(18,772)	106,750	123,933	(60,851)	154,046
Percentage change	-1.20%	6.88%	7.48%	-3.42%	8.95%
<b>Natural Gas</b>	\$ 99,309	\$ 110,764	\$ 106,298	\$ 105,425	\$ 115,113
Change from previous year	2,226	11,455	(4,466)	(873)	9,688
Percentage change	2.29%	11.53%	-4.03%	-0.82%	9.19%
<b>Total</b>	1,649,933	1,768,138	1,887,605	1,825,881	1,989,615
Change from previous year	(16,546)	118,205	119,467	(61,724)	163,734
Percentage change	-0.99%	7.16%	6.76%	-3.27%	8.97%

## Utility Tax

The City levies a utility tax on the purchase of electricity, propane bottled gas, natural gas, fuel oil, and water. The City levies this tax at the rate of 10% on electricity, propane, natural gas, and water. Fuel oil tax is levied at the State allowed maximum of \$.04 per gallon of fuel oil. The Utility Tax on local telephone and other telecommunication was replaced by the Telecommunication Simplification Act by the State of Florida in Fiscal Year 2002.

Effective October 1, 1997, Section 166.233 of the Florida Statutes requires that a municipality notify the Florida Department of Revenue of the adoption or repeal of a public service tax (utility tax) levy at least 120 days before its effective date. Tax changes can only be implemented on January 1, April 1, July 1, or October 1.

The estimated revenue from the utility taxes for FY 2021 is \$3,234,702, a decrease of \$68,783 or 2.08% over the amount projected for FY 2020. Collections from this tax vary depending on utility usage, prices for these utilities, and to a large extent, weather conditions. Therefore, substantial fluctuations may be experienced from these revenue sources which are beyond the ability of the City to predict or control. The City uses the average receipts over the most recent three years to estimate budgeted revenues in this category.

The following is a history of utility taxes for the past three years, the projection for FY 2019 and the Budget for FY 2020:

<b>Utility Taxes</b>	<b>Actual FY 2017</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Projected FY 2020</b>	<b>Budgeted FY 2021</b>
Electricity	2,099,759	2,166,575	2,344,114	2,386,557	2,318,774
Water	721,041	727,868	749,163	767,868	756,075
Natural Gas	108,197	118,340	123,966	118,758	126,103
Propane Bottled Gas	34,245	32,560	28,968	30,302	33,750
<b>Total</b>	<b>2,963,242</b>	<b>3,045,343</b>	<b>3,246,211</b>	<b>3,303,485</b>	<b>3,234,702</b>
Change from previous year	67,157	82,101	200,868	57,274	(68,783)
Percentage change	2.32%	2.77%	6.60%	1.76%	-2.08%



# REVENUE FORECASTING METHODOLOGY BY FUND

## **Communication Services Tax**

During the 2000 Regular Session, the Florida Legislature created the Communications Services Tax Simplification Law (CS/CS/CS/SB 1338) bringing with it the most comprehensive fiscal reform effort in the past fifteen years. The legislation created a new simplified tax structure for communications services, which combined seven different state and local taxes or fees and replaced it with a two tiered tax composed of a state tax and a local option tax on communications services. It affected the City of Tarpon Springs by replacing the Franchise Fees for Telecommunications and Cable Television and Utility Taxes for Local Telephone and Telecommunications with the Communication Services Tax which was to be revenue neutral in that the City would receive the same amount of revenue.

The City passed Resolution 2001-34 on June 19, 2001 in which the City elected not to require and collect permit fees from any provider of communication services that uses or occupies municipal roads or rights of way for the provision of communication services. This election entitles the City to increase its total rate for the local communications services tax by an amount of .12% effective on October 1, 2001 for an adopted rate of 5.72%. The City estimates its communication services tax revenue budget by calculating 95% of the State revenue estimates. The local communications services tax is estimated to bring the City \$901,600 in revenue in Fiscal Year 2021, an increase of \$13,839 or 1.56% over the amount projected for FY 2020.

The following is a history of communication service taxes for the past three years, the projection for FY 2020 and the Budget for FY 2021:

	<b>Actual FY 2017</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Projected FY 2020</b>	<b>Budgeted FY 2021</b>
<b>Communication Service Tax</b>	919,582	937,774	884,958	887,761	901,600
Change from previous year	(20,494)	18,192	(52,816)	2,803	13,839
Percentage change	-2.18%	1.98%	-5.63%	0.32%	1.56%

## **State Shared Revenues:**

**One-Half Cent Sales Tax** – In 1982, the State Sales tax was increased from 4% to 5% with .5% distributed to counties and municipalities. In 1988, the sales tax on services was repealed and the sales tax on goods was increased to 6%. Also, the distribution formula was modified to provide for municipalities and counties to receive 9.88% of the proceeds. The amount to be distributed to each local government is calculated by first determining the amount of sales tax collected within each County. This amount is then divided among the County government and municipalities within the County according to a formula that is based on various population factors. The City budgets 95% of the State revenue estimates. The estimated revenue from the One-Half Cent Sales Tax for FY 2021 is \$1,517,570 a decrease of \$73,356 or -4.61% over the amount projected for FY 2020. Revenue from this source is directly related to the state of the local economy and projections for 2021 were very conservative given the uncertainty of the economy.

**Municipal Revenue Sharing** – The Municipal Revenue Sharing Program was started in 1972. Requirements for eligibility in the program include an independent annual audit, reporting finances annually to the Department of Banking and Finance, meeting of State standards for the hiring of Police Officers and Firefighters, a minimum local tax effort based on the revenue raised by a 3 mill property tax in 1972, and complying with State procedures for the levying of property taxes. The revenue sharing program is composed primarily of Sales Tax and Motor Fuel Tax. The City budgets 95% of the State revenue estimates for Sales Tax and Motor Fuel Tax. The estimated revenue from Municipal Revenue Sharing for FY 2021 is \$853,593 an increase of \$17,136 or 2.05% over the amount projected for FY 2020.

# REVENUE FORECASTING METHODOLOGY BY FUND

The following is a history of state shared revenues for the past three years, the projection for FY 2020 and the Budget for FY 2021:

	<b>Actual FY 2017</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Projected FY 2020</b>	<b>Budgeted FY 2021</b>
<b>One-Half Cent Sales Tax</b>	1,542,364	1,599,644	1,661,161	1,590,926	1,517,570
Change from previous year	19,426	57,280	61,517	(70,235)	(73,356)
Percentage change	1.28%	3.71%	3.85%	-4.23%	-4.61%
<b>Municipal Revenue Sharing</b>					
Sales Tax	636,923	658,212	696,132	647,886	649,720
Motor Fuel Tax	197,948	205,185	207,485	188,571	203,873
Total	834,871	863,397	903,617	836,457	853,593
Change from previous year	47,068	28,526	40,220	(67,160)	17,136
Percentage change	5.97%	3.42%	4.66%	-7.43%	2.05%

## **Interest:**

Interest is the money earned on invested City funds. The City funds are invested in compliance with the City's investment policy that states the allowable limits for investment in certain investment vehicles. The majority of the City's investments are divided between Federal Agency instruments, Florida Municipal Investment Trust (FMIVT), and Certificates of Deposit. The goal of the Investment Policies is to equal or exceed the rate of return of the Florida Prime, formerly SBA. The City budgets for interest by calculating the average expected cash and investment balance times the Federal Funds rate. The estimated revenue from investment earnings for FY 2021 is \$140,456, a decrease of \$136,306 or 49.25% below the amount projected for FY 2020. This due to smaller interest rates with investments and conservative estimates with the uncertainty of the economy.

The following is a history of interest earnings and the amount available for investment at the beginning of each fiscal year for the past three years, the projection for FY 2020 and the Budget for FY 2021:

	<b>Actual FY 2017</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Projected FY 2020</b>	<b>Budgeted FY 2021</b>
<b>Interest Earnings</b>	115,582	115,201	421,009	276,762	140,456
Change from previous year	(81,621)	(381)	305,808	(144,247)	(136,306)
Percentage change	-41.39%	-0.33%	265.46%	-34.26%	-49.25%
	<u>10/1/2016</u>	<u>10/1/2017</u>	<u>10/1/2018</u>	<u>10/1/2019</u>	<u>10/1/2020</u>
<b>Investment Balance October 1,</b>	14,965,265	13,865,498	13,711,366	14,444,466	14,583,887
Change from previous year	(1,180,628)	(1,099,767)	(154,132)	733,100	139,421
Percentage change	-7.31%	-7.35%	-1.11%	5.35%	0.96%

## **Special Revenue Funds**

### **Local Option Gas Tax Fund**

#### **Local Option Gas Tax**

The City receives its share of the Local Option Motor Fuel Tax enacted by the County. These funds are used to construct, improve, and maintain roadways in accordance with State Statute and the interlocal agreement.

# REVENUE FORECASTING METHODOLOGY BY FUND

The City estimates the budget for the Local Option Gas Tax by reviewing the three prior annual year's receipts and year-to-date receipts and comparing it to the last two years for the same time period. The following is a history of the Local Option Gas Tax for the past three years, the projection for FY 2020 and the Budget for FY 2021:

	<b>Actual FY 2017</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Projected FY 2020</b>	<b>Budgeted FY 2021</b>
<b>Local Option Gas Tax</b>	324,217	333,801	339,385	287,073	320,903
Change from previous year	2,778	9,584	5,584	(52,312)	33,830
Percentage change	0.86%	2.96%	1.67%	-15.41%	11.78%

## **Impact Funds**

### **Impact fees**

The City levies impact fees on new construction within the City in order to pay for the impact the new services will have on the City. The impact fees received can only be used for new capital growth and facilities. Impact fees budgeted for in the Special Revenue Funds consists of Police, Fire, Library, Parks & Recreation, General Government, and Transportation.

The following is a history of the Impact fees paid for the past three years, the projection for FY 2020 and the Budget for FY 2021:

<b>Impact Fee</b>	<b>Actual FY 2017</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Projected FY 2020</b>	<b>Budgeted FY 2021</b>
Police	46,722	182,994	31,388	46,059	44,015
Fire	39,192	159,209	26,944	40,978	40,739
Fire Surcharge	917	9,472	-	-	-
Library	44,973	52,161	28,604	34,945	41,578
Parks & Recreation	92,997	107,852	60,352	72,348	64,922
General Government	16,481	48,280	11,024	15,198	19,263
Transportation	65,631	130,934	85,362	79,545	56,275
<b>Total</b>	<b>306,913</b>	<b>690,902</b>	<b>243,674</b>	<b>289,073</b>	<b>266,792</b>
Change from previous year	33,104	383,989	(447,228)	45,399	(22,281)
Percentage change	12.09%	125.11%	-64.73%	18.63%	-7.71%

## **Capital Project Funds**

### **Capital Project Funds**

#### **One Cent Local Option Sales Tax**

The One Cent Local Option Sales Tax (Penny for Pinellas) was levied by Pinellas County for a ten year period beginning in February, 1990 and expiring in January, 2000. This tax was extended for three 10-year periods through the year 2030 by voter referendum.

The City receives a portion of the proceeds based on an interlocal agreement between the City and the County. The proceeds can only be utilized for infrastructure projects and to purchase public safety equipment with useful lives of at least five years. The revenues received from the sales tax are dependent upon sales tax collected within the County, which can vary widely depending on prevailing economic conditions. Proceeds are distributed to municipalities and the County in accordance with an interlocal funding agreement which is based on relative population figures.

# REVENUE FORECASTING METHODOLOGY BY FUND

The City estimates the One Cent Local Option Sales Tax budget by reviewing the three prior year's receipts and year-to-date receipts, and comparing them to the last two years for the same time period. The following is a history of the One Cent Local Option Sales tax for the past three years, the projection for FY 2020 and the Budget for FY 2021:

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budgeted FY 2021
<b>Local Option Sales Tax</b>	2,313,011	2,450,847	2,578,453	2,451,838	2,371,410
Change from previous year	62,780	137,836	127,606	(126,615)	(80,428)
Percentage change	2.79%	5.96%	5.21%	-4.91%	-3.28%

## Enterprise Funds

### Sanitation Fund

The Sanitation Fund accounts for all financial activity associated with the operation of the City's Solid Waste (Refuse), Recycling, and Yard Waste collection activity. Full service collection is provided including refuse and recycling, residential and commercial, curbside, dumpster and roll-off, etc. Refuse and recycling collection is provided by Waste Management, which has been renewed for another five years through September 30, 2021. Refuse and Recycling rates below for FY 2021 were established per the contract and for FY 2020 – FY 2021 will be adjusted annually based on the Consumer Price Index (CPI) and the Energy Information Administration on October 1, of each year, and disposal costs at the county. Yard waste collection (which began October 1, 1996 and is operated by the City) is provided at the former landfill site, current utility customers pay five dollars per visit and commercial customers pay in proportion to their load. This fund is totally self-supporting through the levying of user fees on its customers.

The budget for Sanitation revenues are based on the three previous year's growth percentages and a comparison of the current year-to-date receipts and the prior two years for the same time period. The following is a history of the Sanitation fees for the past three years, the projection for FY 2020 and the Budget for FY 2021

<b>Sanitation Fees</b>	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budgeted FY 2021
Sanitation (Refuse) Fees	3,855,265	3,906,157	3,985,749	4,260,066	4,634,464
Change from previous year	213,073	50,892	79,592	274,317	374,398
Percentage change	5.85%	1.32%	2.04%	6.88%	8.79%
Recycling Fees	564,457	573,271	597,395	612,646	610,437
Change from previous year	42,705	8,814	24,124	15,251	(2,209)
Percentage change	8.18%	1.56%	4.21%	2.55%	-0.36%
Yard Waste Fees - City	119,867	120,049	121,742	122,290	122,021
Change from previous year	1,099	182	1,693	548	(269)
Percentage change	0.93%	0.15%	1.41%	0.45%	-0.22%
Yard Waste Fees-Tipping	343,309	328,968	374,898	358,822	436,265
Change from previous year	27,006	(14,341)	45,930	(16,076)	77,443
Percentage change	8.54%	-4.18%	13.96%	-4.29%	21.58%
<b><u>Residential Rates-Curbside - Contractor Portion</u></b>					
Refuse	10.90	11.11	11.33	11.72	12.11
Recycling	4.12	4.20	4.28	4.36	4.43
Yard Waste	0.95	0.95	0.95	0.95	0.95
Total	15.97	16.26	16.56	17.03	17.49
Rate increase per contract based on CPI	9.12%	1.93%	1.98%	3.44%	3.33%
City Portion	20.0%	20.0%	20.0%	20.0%	20.0%

# REVENUE FORECASTING METHODOLOGY BY FUND

## **Water-Sewer Fund**

The Water-Sewer Fund accounts for all financial activity associated with the operation of the City's Water and Sewer activity. The City's new Reverse Osmosis Water Treatment Facility began production in July, 2015. Water from this facility is the City's primary water supply replacing water previously provided by Pinellas County. The Sewage is treated by the City's Treatment Plant. The October 1, 2018 rate increase on water and sewer and annual increases through 2028 are based on the Revenue Sufficiency Study and rates were adopted by ordinance in July 2018.

The Water-Sewer Fund revenue budget is based upon the applied rate adjustment to previous actual receipts and a comparison of the current year-to-date receipts with the prior two years actual to date receipts.

The following is a history of the Water-Sewer fees for the past three years, the projection for FY 2020 and the Budget for FY 2021:

<b>Water-Sewer Fees</b>	<b>Actual FY 2017</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Projected FY 2020</b>	<b>Budgeted FY 2021</b>
Water Sales	8,728,359	8,960,895	9,229,161	9,479,293	9,683,696
Change from previous year	720,737	232,536	268,266	250,132	204,403
Percentage change	9.00%	2.66%	2.99%	2.71%	2.16%
 Sewer Sales	 5,639,565	 5,883,062	 6,184,175	 6,500,670	 6,663,169
Change from previous year	159,485	243,497	301,113	316,495	162,499
Percentage change	2.91%	4.32%	5.12%	5.12%	2.50%
 Effluent Sales	 390,449	 365,537	 370,793	 422,213	 398,076
Change from previous year	21,995	(24,912)	5,256	51,420	(24,137)
Percentage change	5.97%	-6.38%	1.44%	13.87%	-5.72%

The following water and sewer rates are based on single family residential customers inside the city limits.

<b>Water Rates Per Thousand</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Customer Charge	3.50	3.74	3.89	4.00	4.11
Readiness to Serve	16.32	17.42	18.12	18.62	19.13
Consumption 0-5,000	3.74	3.99	4.15	4.26	4.38
Consumption 5,001-10,000	7.47	7.97	8.29	8.52	8.75
Consumption 10,001-15,000	9.35	9.98	10.38	10.67	10.96
Consumption 15,001-20,000	11.71	12.50	13.00	13.36	13.73
Consumption 20,001-25,000	14.56	15.54	16.16	16.60	17.06
Consumption 25,001-plus	18.21	19.44	20.22	20.78	21.35
Rate increase approved	9.50%	6.75%	4.00%	2.75%	2.75%

# REVENUE FORECASTING METHODOLOGY BY FUND

<b>Water-Sewer Fees</b>	<b>Actual FY 2017</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Projected FY 2020</b>	<b>Budgeted FY 2021</b>
<b>Sewer Rates Per Thousand</b>	2017	2018	2019	2020	2021
Customer Charge	1.92	2.05	2.13	2.19	2.25
Readiness to Serve	13.86	14.80	15.39	15.81	16.24
Consumption 0-5,000	4.13	4.41	4.59	4.72	4.85
Consumption 5,001-15,000	8.29	8.85	9.20	9.45	9.71
Consumption 15,001-20,000	8.29	8.85	9.20	9.45	9.71
Consumption 20,001-25,000	-	-	-	-	-
Consumption 25,001-plus	-	-	-	-	-
Rate increase approved	3.00%	6.75%	4.00%	2.75%	2.75%
<b>Effluent Rates Per Thousand</b>	2017	2018	2019	2020	2021
	0.95	0.95	0.99	1.02	1.05
<b>Water Consumption Billed</b>					
Net of Adjustments	910,048	885,237	863,148	880,411	898,019
Change from previous year	(11,592)	(24,811)	(22,089)	17,263	17,608
Percentage change	-1.26%	-2.73%	-2.50%	2.00%	2.00%

## Water-Sewer Impact Fund

### Impact Fees

The City levies Impact fees on new construction within the City in order to pay for the impact the new services will have on the City. The Impact fees received can only be used for new capital growth and facilities. Impact fees budgeted for in the Enterprise Fund consists of Water and Sewer.

The following is a history of the Water-Sewer Impact fees for the past three years, the projection for FY 2020 and the Budget for FY 2021:

<b>Impact Fees</b>	<b>Actual FY 2017</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Projected FY 2020</b>	<b>Budgeted FY 2021</b>
Water	187,260	613,754	163,021	213,914	154,891
Change from previous year	53,131	426,494	(450,733)	50,893	(59,023)
Percentage change	39.61%	227.75%	-73.44%	31.22%	-27.59%
Sewer	147,655	421,917	120,361	180,988	137,917
Change from previous year	(8,523)	274,262	(301,556)	60,627	(43,071)
Percentage change	-5.46%	185.75%	-71.47%	50.37%	-23.80%

# REVENUE FORECASTING METHODOLOGY BY FUND

## **Storm Water Fund**

Fiscal Year 2000 was the first year that the city billed for storm water service and the billing was based on a per unit charge. In Fiscal Year 2002 a new billing rate structure was established based upon equivalent storm water units "ESU".

To estimate Storm Water Fees revenue, the average annual increase for the prior three years is applied to the prior year receipts. Stormwater rates were approved through FY 2025 to increase \$.50 per year per ESU. In addition, the current year-to-date receipts are compared to the last two years receipts for the same time period. The following is a history of storm water fees paid for the past three years, the projection for FY 2020, and the Budget for FY 2021:

<b>Storm Water Fees</b>	<b>Actual FY 2017</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Projected FY 2020</b>	<b>Budgeted FY 2021</b>
Storm Water Fees	1,321,062	1,413,869	1,589,975	1,623,894	1,751,762
Change from previous year	96,291	92,807	176,106	33,919	127,868
Percentage change	7.86%	7.03%	12.46%	2.13%	7.87%
Rate per ESU	\$ 6.65	\$ 7.15	\$ 7.65	\$ 8.15	\$ 8.65

## **Golf Course Fund**

The Golf Course Fund accounts for all financial activity associated with the operation of the City's Municipal Golf Course. The City owned 18-hole golf course also includes a pro shop and food service. This fund is totally self-supporting through the levying of charges on those individuals who utilize the course. The City has been operating the golf course since January 1, 1996. Previously, the operation of the golf course had been leased to a private organization whose lease expired on December 31, 1995. The golf course was shut down March 24<sup>th</sup>- May 6<sup>th</sup> due to COVID-19 concerns.

The following is a history of the Golf Course fees for the past three years, the projection for FY 2020 and the Budget for FY 2021:

<b>Golf Course Fees</b>	<b>Actual FY 2017</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Projected FY 2020</b>	<b>Budgeted FY 2021</b>
Green Fees & Memberships	638,747	610,579	548,351	563,248	620,592
Change from previous year	10,438	(28,168)	(62,228)	14,897	57,344
Percentage change	1.66%	-4.41%	-10.19%	2.72%	10.18%
Rental Fee	452,143	475,869	420,992	451,802	485,000
Change from previous year	14,027	23,726	(54,877)	30,810	33,198
Percentage change	3.20%	5.25%	-11.53%	7.32%	7.35%
Food/Beverage	101,265	104,174	95,253	78,163	106,800
Change from previous year	(6,384)	2,909	(8,921)	(17,090)	28,637
Percentage change	-5.93%	2.87%	-8.56%	-17.94%	36.64%
Pro Shop	44,696	50,533	48,039	50,497	55,000
Change from previous year	(8,938)	5,837	(2,494)	2,458	4,503
Percentage change	-16.66%	13.06%	-4.94%	5.12%	8.92%

# REVENUE FORECASTING METHODOLOGY BY FUND

## Internal Service Funds

### Vehicle Maintenance Fund

The Vehicle Maintenance fund is established to account for the financial activities of the City's central garage facility. This fund is totally self-supporting by the levying of user charges upon those departments which use its services. The fund provides a full range of fleet services to departments including preventive maintenance, routine repairs and maintenance, and refurbishment of heavy equipment.

FY 2021 Vehicle Maintenance revenue estimates were based upon repairs by department for the prior year, and adjusted for accident repairs and replacement of high maintenance vehicles. In addition, fuel costs were included, which were based on the most current 12 months consumption and were budgeted at \$2.5 for unleaded and \$2.3 for diesel cost per gallon. The following is a history of the Vehicle Maintenance revenues received from the departments for the past three years, the projection for FY 2020 and the Budget for FY 2021:

	<b>Actual FY 2017</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Projected FY 2020</b>	<b>Budgeted FY 2021</b>
<b>Vehicle Maintenance</b>	1,006,539	1,170,454	1,069,049	991,774	997,011
Change from previous year	24,004	163,915	(101,405)	(77,275)	5,237
Percentage change	2.44%	16.29%	-8.66%	-7.23%	0.53%

### Risk Management Fund

The Risk Management Fund is established to provide a financing mechanism for the City's self-insurance program which includes property and liability insurance. This fund is self-supporting by levying user charges on the operating funds within the City. This fund was started on January 1, 1995. The City is liable for claims up to \$25,000 per occurrence, with a total maximum liability established each year that has averaged approximately \$250,000.

Risk Management revenue estimates historically have been based on the stop/loss maximum and the projected premium increases provided by the Florida Municipal Insurance Trust. Due to the attainment of an adequate level of reserves the FY 2018 Projection and the Budget for FY 2020 do not include the stop/loss maximum. The following is a history of the Risk Management revenues received from the departments for the past three years, the projection for FY 2020 and the Budget for FY 2021:

	<b>Actual FY 2017</b>	<b>Actual FY 2018</b>	<b>Projected FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
<b>Risk Management</b>	538,164	588,382	652,646	727,743	800,516
Change from previous year	55,107	50,218	64,264	75,097	72,773
Percentage change	11.53%	10.40%	11.94%	12.76%	11.15%



# CITY OF TARPON SPRINGS

## COMMUNITY PROFILE

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The City of Tarpon Springs is located in Southwest Florida in the Tampa Bay area, at the northwest boundary of Pinellas County, the most densely populated county in the State. The City is surrounded by the newest and most rapidly developing unincorporated communities in Pinellas County.

Scenically located on the Gulf of Mexico, the City also claims the beautiful Anclote River and several picturesque bayous complete with rare manatees. It is rich in tradition and Greek heritage; incorporates the largest antique community in the Tampa Bay area; boasts one of the most renowned art communities in the State; includes substantial commercial and industrial yet-to-be developed land parcels; and is one of the most affordable communities in which to live.

### SOCIOECONOMIC INFORMATION \*

Population	25,507
Male	46.8%
Female	53.2%
Median Age	48.3

#### AGE GROUPS BY PERCENT

0 to 4	4.7%
5 to 17	12.1%
18 to 24	6.9%
25 to 54	34.8%
55 to 64	16.3%
65 to 79	18.3%
80 and Older	13.5%

#### RACE

White	86.0%
Black	7.1%
Other	6.9%

#### INCOME RANGES

<\$15,000	13.5%
\$15,000 to \$24,999	11.9%
\$25,000 to \$49,999	23.8%
\$50,000 to 99,999	26.8%
>\$100,000	24.0%

# CITY OF TARPON SPRINGS

## COMMUNITY PROFILE

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Households	11,052	Housing Units	13,246
Average Household Size	2.31	Built Before 1970	16.8%
Own Homes	69.9%	1970 to 1979	28.2%
Median Household Income	\$53,455	1980 to 1989	25.7%
Median Owner – Occupied Household Value	\$183,000	1990 or later	29.3%

\*Information derived from the Bureau of Economic and Business Research, University of Florida, from Pinellas County Economic Development – Admin., source American Community Survey, FL Census Data, and from the US Census Bureau.

### EDUCATION

The City of Tarpon Springs hosts an excellent public education system that includes three elementary schools, a middle school and a high school and its own 3000-student campus of St. Petersburg College. The public school system in the County is continually rated one of the best in Florida and one where SAT scores are significantly higher than national averages. There are also seventeen colleges and universities located in Pinellas County and the surrounding Tampa Bay area.

### CULTURAL, RECREATION & ENTERTAINMENT OPPORTUNITIES

Tarpon Springs is blessed with an abundance of recreation facilities and cultural events and is in close proximity to world-class entertainment and sporting events. The City has a library that is a cooperative facility with thirteen other libraries in the County (if they don't have it, they can get it). The Tarpon Springs Campus of St. Petersburg College also houses the Leepa-Rattner Museum which displays a wide variety of fine art. In addition, the City also operates its own Cultural & Performing Arts Centers that present numerous artistic performances throughout the year. The working Sponge Docks, with its outstanding restaurants and beautiful boutiques, is located on the Anclote River, only a short distance from the Gulf of Mexico and attracts about one million visitors each year. In addition, the City touts its own regulation 18-hole golf course and several well-kept sports-oriented fields.

### HISTORY

The town's Victorian influences stem from the late 1800's to about 1905, when the seaside village was a playground for wealthy Northerners. These residents built luxurious estates along Spring Bayou. Soon Tarpon Springs gained fame as one of the great health centers and winter resorts of the time. Rich sponge beds, discovered in the 1880's spawned a flourishing new industry. In 1905, young sponge divers were recruited from the Dodecanese Islands of Greece. The sponge industry thrived, as did the Greek community, and the town's focus changed. The City of Tarpon Springs is a showcase of both cultures, from its vintage Victorian-era mansions and buildings to its lively Greek traditions and community. Today tourism has replaced sponging as Tarpon Springs' major economic activity. It's estimated that the sponge industry brings \$2 million a year to the Tarpon Springs' economy and helps nurture a \$20 million a year tourist industry, along with the city's thriving antique and arts community.

# CITY OF TARPON SPRINGS

## STATISTICAL INFORMATION

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### Government:

Date of Incorporation as Municipality	March 10, 1887
Fiscal Year	October 1 to September 30
Form of Government	Commission/Manager
Terms of Office	Three Year Terms-Two maximum

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### Demographics:

<b>Approximate Land Area:</b>		9.11 Square Miles	*	<b>Gas:</b>		
				Miles of Mains		45
				Service Lines		1,294
<b>Population:</b>				<b>Police Protection:</b>		
2010		24,429		Stations		1
2000		20,161		Employees		74
1990		17,906				
1980		11,900				
1970		9,300				
<b>Statistics:</b>				<b>Fire Protection:</b>		
<b>Municipal Employees:</b>				Stations		3
Full-Time		321		Employees		42
Part-Time		43				
Total		364		<b>Library:</b>		
<b>Streets:</b>				Branches		1
Paved Miles		118.4		Books & Other Materials		96,594
Unpaved Miles		3.6				
<b>Sewer:</b>				<b>Recreational Facilities:</b>		
Treatment Plant		1		Parks in Acres		435.56
Treat. Plant Daily Capacity	6 Million Gallons			Marina Slips		21
Miles of Mains		104		Golf Course 18 Hole		1
Units		12,535		1 - Practice Driving Range		
<b>Water:</b>				Baseball/Softball Diamonds		11
Miles of Mains		180		Tennis Courts		7
Units		12,535		Basketball		5
Fire Hydrants		1,089		Football/Soccer		9.5
				Recreation Center		3
				Community Center		1
				Splash Park		1
				Dog Park		1
				Fitness Park		1

\* Information derived from U.S. Census Bureau 2010.

# CITY OF TARPON SPRINGS

## DEMOGRAPHIC AND ECONOMIC STATISTICS

### LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Population (A)</u>	<u>Personal Income (per thousand) (B)</u>	<u>Per Capita Income (B)</u>	<u>Median Age (C)</u>	<u>School Enrollment (D)</u>	<u>Unemployment Rate (E)</u>
2010	24,429	1,074,583	43,988	45.3	6,840	11.7%
2011	23,465	964,646	41,110	46.3	6,735	10.3%
2012	23,737	996,099	41,964	46.5	6,222	10.5%
2013	23,935	1,137,463	47,523	47.4	5,756	8.5%
2014	24,220	1,103,802	45,574	47.7	6,596	6.7%
2015	24,421	1,121,534	45,925	47.5	6,597	6.3%
2016	24,637	1,175,949	47,731	47.8	6,328	5.4%
2017	25,093	1,234,224	49,186	48.0	6,449	4.9%
2018	25,455	1,288,787	50,630	48.1	6,471	4.2%
2019	25,507	1,363,477	53,455	48.3	6,514	3.6%

Source:

- A) Pinellas County Economic Development Department, City Planning Department, Bureau of Economic & Business Research at the University of Florida.
- B) Data is from per capita personal income for Pinellas County for one year prior.  
Source is the Bureau of Economic & Business Research at the University of Florida, and Florida Office of Economic and Demographic Research.
- C) Data is from per capita personal income for Pinellas County.  
Source is the Bureau of Economic & Business Research at the University of Florida, and Pinellas County Economic Development.
- D) Pinellas County School Board, Public school enrollment, elementary through high school. Includes East Lake High School.
- E) U.S. Department of Labor - Bureau of Labor Statistics, and Pinellas County Planning Department. and Florida Department Economic Development Opportunity.

# CITY OF TARPON SPRINGS

## PRINCIPAL REAL PROPERTY TAX PAYERS

### CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2019			2010		
	Assessed Value	Rank	Percentage of Total City Taxable Assessed Value (A)	Assessed Value	Rank	Percentage of Total City Taxable Assessed Value (B)
Centro N P Tarpon Mall LLC	\$ 20,245,000	1	1.12%	\$ 15,246,000	1	0.96%
CRP/CRE - Sun Valley LLC	15,400,000	2	0.85%			
CRP/CRE Meadows Owner LLC	12,900,000	3	0.72%	-		
DDR Tarpon Square LLC	11,156,095	4	0.62%	9,943,596	3	0.63%
Lowes Home Centers Inc	9,870,488	5	0.55%	-		
Riverside Partners LTD	8,664,000	6	0.48%	11,875,000	2	0.75%
Wal-Mart Stores East LP	7,520,000	7	0.42%	5,977,289	6	0.38%
SUSO1 FUQUAY LP	6,780,000	8	0.38%			
Storage Trust Properties	6,640,000	9	0.37%	5,395,000	8	0.34%
Capital Resources of Florida LLC	6,570,000	10	0.36%			
River Site LLC	-		-	8,318,420	4	0.53%
Shamrock Millxo-Sun Valles LLC	-		-	8,300,000	5	0.52%
Turtle Cove Group LLC	-		-	5,417,672	7	0.34%
1527 N Riverside Dr LLC	-			5,320,105	9	0.34%
Lime St Properties Inc	-		-	5,300,000	10	0.29%
TOTAL	\$ <u>105,745,583</u>		<u>5.87%</u>	\$ <u>81,093,082</u>		<u>4.50%</u>

A) Percentages are based on the total assessed value of \$ 1,803,147,510.

B) Percentages are based on the total assessed value of \$ 1,583,360,048

Source: Pinellas County Property Appraiser.

# FY 2021 ANNUAL BUDGET BUDGET SUMMARY



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# REVENUE SUMMARY

SUMMARY BY FUND AND MAJOR REVENUE SOURCE				
Source	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>General Fund</b>				
Taxes				
Ad Valorem	8,698,055	9,196,325	9,692,652	10,260,683
Utility Taxes	3,045,339	3,246,311	3,163,358	3,234,702
Communication Service Taxes	937,774	884,958	920,000	901,600
Sales & Use Taxes	141,876	151,605	144,425	143,075
Total Taxes	12,823,044	13,479,199	13,920,435	14,540,060
Permits and Fees	2,403,248	2,285,519	2,332,797	2,476,354
Intergovernmental	3,205,706	3,051,258	3,021,934	2,902,790
Charges for Services	3,062,722	3,122,273	3,119,968	3,168,510
Fines and Forfeitures	247,770	197,106	142,410	147,611
Interest	115,201	421,009	225,000	140,456
Miscellaneous	956,123	1,076,511	802,081	820,496
Non-Revenue				
Transfers	1,701,257	1,984,187	2,181,595	2,219,387
Reserves-Restricted	-	-	268,105	370,921
Total	\$ 24,515,071	\$ 25,617,062	\$ 26,014,325	\$ 26,786,585
<b>Special Revenue Funds</b>				
Hospital Lease				
Charges for Services	-	-	-	-
Interest	-	18,843	-	-
Reserves	-	-	-	-
Total	\$ -	\$ 18,843	\$ -	\$ -
Local Option Gas Tax Fund				
Taxes	333,801	339,385	346,922	320,903
Interest	2,932	3,958	2,018	1,343
Reserves	-	-	1,060	27,754
Total	\$ 336,733	\$ 343,343	\$ 350,000	\$ 350,000
Impact Funds				
Permits & Fees	690,902	243,674	259,021	266,792
Charges for Services	-	-	-	-
Interest	12,259	31,228	5,807	5,032
Reserves	-	-	253,825	326,922
Total	\$ 703,161	\$ 274,902	\$ 518,653	\$ 598,746
Grant Funds				
Intergovernmental	242,974	286,693	144,588	18,000
Interest	897	1,968	-	-
Transfers	96,927	113,412	270,664	-
Reserves	-	-	32,000	32,000
Total	\$ 340,798	\$ 402,073	\$ 447,252	\$ 50,000
CRA Trust Funds				
Taxes - Ad Valorem	205,761	241,342	244,901	279,609
Intergovernmental	203,895	238,881	244,801	279,291
Interest	8,690	16,524	2,000	-
Miscellaneous	151,493	-	-	-
Reserves	-	-	-	-
Total	\$ 569,839	\$ 496,747	\$ 491,702	\$ 558,900



# REVENUE SUMMARY

SUMMARY BY FUND AND MAJOR REVENUE SOURCE				
Source	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Law Enforcement Program Funds</b>				
Intergovernmental	51,008	33,698	55,000	60,000
Fines and Forfeitures	17,588	14,857	11,600	10,700
Interest	3,128	4,533	750	-
Miscellaneous	-	-	-	-
Reserves	-	-	30,199	24,607
Total	\$ 71,724	\$ 53,088	\$ 97,549	\$ 95,307
<b>Special Program Funds</b>				
Intergovernmental	-	-	-	-
Charges for Services	242	68	-	-
Interest	6,447	12,282	1,500	-
Miscellaneous	67,949	31,289	-	-
Reserves	-	-	251,784	199,500
Total	\$ 74,638	\$ 43,639	\$ 253,284	\$ 199,500
<b>Total Special Revenue Funds</b>	<b>\$ 2,096,893</b>	<b>\$ 1,632,635</b>	<b>\$ 2,158,440</b>	<b>\$ 1,852,453</b>
<b>Capital Project Funds</b>				
Taxes	2,450,847	2,578,453	2,552,340	2,371,410
Intergovernmental	-	137,981	-	872,000
Charges for Services	62,522	5,341	28,822	88,822
Interest	36,219	137,581	41,950	35,000
Miscellaneous	-	-	-	-
Transfers	180,000	180,000	190,000	250,000
Interfund Loan Repayments	-	-	-	-
Reserves	-	-	9,550	292,396
Total	\$ 2,729,588	\$ 3,039,356	\$ 2,822,662	\$ 3,909,628
<b>Enterprise Funds</b>				
<b>Sanitation Fund</b>				
Intergovernmental	38,524	1,244,909	-	-
Charges for Services	5,049,682	5,219,265	5,122,602	5,929,187
Interest	20,509	84,586	31,000	21,000
Miscellaneous	541	(3,247)	-	-
Reserves	-	-	264,351	294,785
Total	\$ 5,109,256	\$ 6,545,513	\$ 5,417,953	\$ 6,244,972
<b>Water-Sewer Fund</b>				
Intergovernmental	118,196	232,641	-	-
Charges for Services	16,036,980	16,539,936	16,745,182	17,560,330
Interest	127,821	484,795	200,000	100,000
Miscellaneous	15,848	510	-	-
Reserves	-	-	3,198,033	1,218,620
Total	\$ 16,298,845	\$ 17,257,882	\$ 20,143,215	\$ 18,878,950
<b>Sewer Impact Fund</b>				
Permits & Fees	421,917	120,361	133,900	137,917
Intergovernmental	-	20,527	-	-
Interest	2,371	31,845	4,500	4,600
Miscellaneous/Impact Fees	-	-	-	-
Total	\$ 424,288	\$ 172,733	\$ 138,400	\$ 142,517

# REVENUE SUMMARY

SUMMARY BY FUND AND MAJOR REVENUE SOURCE				
Source	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
Water Impact Fund				
Permits & Fees	613,754	163,021	150,380	154,891
Intergovernmental	-	20,527	-	-
Interest	6,969	18,688	8,000	7,700
Reserves	-	-	91,620	87,409
Total	\$ 620,723	\$ 202,236	\$ 250,000	\$ 250,000
Construction Fund				
Miscellaneous/Impact Fees	615	10	-	-
Total	\$ 615	\$ 10	\$ -	\$ -
Marina Fund				
Charges for Services	80,736	52,903	86,732	112,398
Interest	619	391	200	-
Miscellaneous	580	100	-	-
Reserves	-	-	20,370	-
Total	\$ 81,935	\$ 53,394	\$ 107,302	\$ 112,398
Storm Water Fund				
Intergovernmental	-	11,759	1,368,400	-
Charges for Services	1,425,501	1,604,066	1,631,163	1,762,762
Interest	5,968	41,968	4,000	1,000
Miscellaneous	142	10,922	-	-
Reserves	-	-	627,525	-
Total	\$ 1,431,611	\$ 1,668,715	\$ 3,631,088	\$ 1,763,762
Golf Course Fund				
Intergovernmental	9,406	806	-	-
Charges for Services	1,292,172	1,155,689	1,394,120	1,387,392
Miscellaneous	3,810	135,360	-	-
Total	\$ 1,305,388	\$ 1,291,855	\$ 1,394,120	\$ 1,387,392
<b>Total Enterprise Funds</b>	<b>\$ 25,272,661</b>	<b>\$ 27,192,338</b>	<b>\$ 31,082,078</b>	<b>\$ 28,779,991</b>
<b>Internal Service Funds</b>				
Vehicle Maintenance Fund				
Intergovernmental	-	1,073	-	-
Charges for Services	63,440	50,494	63,000	51,474
Interest	(273)	-	-	-
Miscellaneous	-	(1,612)	-	-
Internal Services	1,107,014	1,018,553	1,061,529	945,537
Reserves	-	-	-	-
Total	\$ 1,170,181	\$ 1,068,508	\$ 1,124,529	\$ 997,011
Risk Management Fund				
Interest	1,652	48,824	10,000	10,000
Miscellaneous	-	-	-	-
Internal Services	588,382	652,646	727,743	800,516
Reserves	-	-	71,921	142,315
Total	\$ 590,034	\$ 701,470	\$ 809,664	\$ 952,831
<b>Total Internal Service Funds</b>	<b>\$ 1,760,215</b>	<b>\$ 1,769,978</b>	<b>\$ 1,934,193</b>	<b>\$ 1,949,842</b>
Gross Total Revenues	\$ 56,374,428	\$ 59,251,369	\$ 64,011,698	\$ 63,278,499
Less Transfers	3,673,580	3,948,798	4,431,531	4,215,440
Net Total Revenues	\$ 52,700,848	\$ 55,302,571	\$ 59,580,167	\$ 59,063,059

# INTERFUND TRANSFERS

Transfers	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Interfund Transfers</b>				
To: General Fund				
From Local Option Gas Tax Fund	200,000	200,000	200,000	200,000
From Byrne Jag/Loc Block Grant	48	-	-	-
From Historic Preservation Grant	1	-	-	-
From Employee Benefit Cost Deferral	85,146	72,434	77,434	-
From Sanitation Fund	291,556	349,034	409,759	474,335
From Water and Sewer Fund	949,487	1,193,712	1,364,242	1,404,826
From Storm Water Fund	85,601	106,120	130,160	140,226
From Golf Course Fund	89,418	62,887	-	-
	<u>1,701,257</u>	<u>1,984,187</u>	<u>2,181,595</u>	<u>2,219,387</u>
To: Grant Funds				
From General Fund	95,999	113,412	270,664	-
From DER Tire Grant	928	-	-	-
	<u>96,927</u>	<u>113,412</u>	<u>270,664</u>	<u>-</u>
To: Capital Project Fund				
From Local Option Gas Tax Fund	150,000	150,000	150,000	150,000
From Capital Investment Fund	30,000	30,000	40,000	100,000
	<u>180,000</u>	<u>180,000</u>	<u>190,000</u>	<u>250,000</u>
Total Interfund Transfers	<u>\$ 1,978,184</u>	<u>\$ 2,277,599</u>	<u>\$ 2,642,259</u>	<u>\$ 2,469,387</u>
<b>Internal Service Fund Charges</b>				
Vehicle Maintenance Charges:				
For General Fund	779,370	764,436	733,771	636,324
For Fed Eq Sharing	-	-	4,659	3,236
For Sanitation Fund	38,702	29,512	37,345	35,961
For Water and Sewer Fund	178,420	126,804	170,909	165,411
For Harbormaster Fund	2,142	1,256	2,638	1,856
For Storm Water Fund	108,380	96,545	112,207	102,749
Total	<u>1,107,014</u>	<u>1,018,553</u>	<u>1,061,529</u>	<u>945,537</u>
Risk Management Charges:				
For General Fund	317,201	332,102	370,319	407,349
For Sanitation Fund	31,485	34,647	38,633	42,496
For Water and Sewer Fund	199,678	241,959	269,794	296,774
For Marina Fund	4,002	4,374	4,879	5,367
For Storm Water Fund	5,826	6,403	7,140	7,854
For Golf Course Fund	23,952	26,327	29,356	32,292
For Vehicle Maintenance Fund	6,238	6,834	7,622	8,384
Total	<u>588,382</u>	<u>652,646</u>	<u>727,743</u>	<u>800,516</u>
Total Internal Service Fund Charges	<u>\$ 1,695,396</u>	<u>\$ 1,671,199</u>	<u>\$ 1,789,272</u>	<u>\$ 1,746,053</u>
Total Transfers	<u>\$ 3,673,580</u>	<u>\$ 3,948,798</u>	<u>\$ 4,431,531</u>	<u>\$ 4,215,440</u>

# Expenditure Summary

## SUMMARY BY FUND AND DEPARTMENT

Expenditure Classification	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>General Fund</b>				
City Commission	154,896	154,147	151,968	145,922
City Manager	434,132	452,714	451,643	458,068
Finance	439,197	491,033	507,528	506,891
Procurement Services	241,842	205,408	251,231	253,583
Information Technology	607,180	804,941	937,956	795,687
Internal Audit	22,843	43,701	27,900	82,915
Human Resources	227,717	255,301	294,235	302,443
City Attorney	272,063	252,319	162,841	182,841
Planning	346,701	348,202	460,424	569,103
City Clerk	322,759	352,405	357,235	400,908
Police	7,848,306	8,228,802	8,389,111	8,482,265
Fire	5,254,251	5,411,040	5,575,265	5,680,891
Building Development	900,623	1,009,667	1,143,742	1,274,980
Public Services	1,166,792	1,256,796	1,189,640	1,210,400
Public Works	2,893,606	3,020,224	2,943,914	3,015,793
Cultural/Civic Services	2,247,286	2,149,500	2,189,980	2,232,473
Project Administration	95,664	94,952	99,248	103,973
Non-Departmental	660,208	662,055	880,464	1,087,449
Total General Fund	\$ 24,136,066	\$ 25,193,207	\$ 26,014,325	\$ 26,786,585
<b>Special Revenue Funds</b>				
Local Option Gas Tax Fund	350,000	350,000	350,000	350,000
Impact Fund	657,583	486,817	518,653	598,746
Grant Fund	320,083	397,605	447,252	50,000
CRA Trust Fund	1,178,189	177,091	491,702	558,900
Law Enforcement Program Fund	47,783	121,035	97,549	95,307
Special Program Fund	224,909	141,162	253,284	199,500
Total Special Revenue Funds	\$ 2,778,547	\$ 1,673,710	\$ 2,158,440	\$ 1,852,453
<b>Capital Project Fund</b>				
Capital Project Fund	14,532	278,535	200,000	250,000
Capital Investment Fund	30,000	30,000	40,000	100,000
One Cent Local Option Sales Tax	2,502,145	3,690,641	2,582,662	3,559,628
Total Capital Project Funds	\$ 2,546,677	\$ 3,999,176	\$ 2,822,662	\$ 3,909,628

# Expenditure Summary

## SUMMARY BY FUND AND DEPARTMENT

Expenditure Classification	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Enterprise Funds</b>				
Sanitation Fund	6,438,923	5,304,900	5,417,953	6,244,972
Water and Sewer Fund				
IT GIS	663	114,878	269,059	259,687
Utility Billing	384,376	424,726	451,748	454,359
Collections	236,362	231,069	308,247	322,789
Public Services	7,092,314	7,391,155	14,751,095	13,278,250
Debt Service	1,161,563	1,129,013	2,041,563	2,045,563
Project Administration	209,438	207,234	248,582	261,712
Non-Departmental	3,272,115	3,716,496	2,072,921	2,256,590
	12,356,831	13,214,571	20,143,215	18,878,950
Sewer Impact Fund	497,535	499,032	138,400	142,517
Water Impact Fund	178,797	170,763	250,000	250,000
Construction Fund	1,691,130	1,691,130	-	-
Marina Fund	117,932	123,057	107,302	112,398
Storm Water Fund				
Storm Water	1,416,350	1,408,060	3,566,063	1,695,641
Project Administration	63,773	60,956	65,025	68,121
	1,480,123	1,469,016	3,631,088	1,763,762
Golf Course Fund	1,358,468	1,477,301	1,394,120	1,387,392
Total Enterprise Funds	\$ 24,119,739	\$ 23,949,770	\$ 31,082,078	\$ 28,779,991
<b>Internal Service Funds</b>				
Vehicle Maintenance Fund	1,214,913	1,120,305	1,124,529	997,011
Risk Management Fund	761,107	806,994	809,664	952,831
Total Internal Service Funds	\$ 1,976,020	\$ 1,927,299	\$ 1,934,193	\$ 1,949,842
<b>Gross Total Expenditures</b>	55,557,049	56,743,162	64,011,698	63,278,499
Less Transfers	3,673,580	3,948,798	4,431,531	4,215,440
<b>Net Total Expenditures</b>	\$ 51,883,469	\$ 52,794,364	\$ 59,580,167	\$ 59,063,059

# TOTAL CITY - Expenditures

## SUMMARY BY CATEGORY AND ELEMENT

Element Code	Expenditure Classification	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021	Change 2020 - 2021	Percentage Change
<b>Personnel Services</b>							
11	Executive Salaries	1,639,361	1,628,882	1,644,980	1,846,051	201,071	12.22%
12	Regular Salaries	13,747,342	14,596,913	15,627,668	16,006,530	378,862	2.42%
13	Other Salaries and Wages	492,736	495,670	465,854	476,727	10,873	2.33%
14	Overtime	1,332,713	1,293,981	1,075,472	1,023,807	(51,665)	-4.80%
15	Special Pay	314,924	334,089	319,160	318,960	(200)	-0.06%
21	FICA	1,244,634	1,297,108	1,378,735	1,420,073	41,338	3.00%
22	Retirement Contribution	1,864,530	2,058,603	2,244,733	2,325,907	81,174	3.62%
23	Life and Health Insurance	3,164,525	3,459,295	4,073,223	4,009,101	(64,122)	-1.57%
24	Workers' Compensation	493,625	528,386	444,770	509,785	65,015	14.62%
25	Unemployment Compensation	4,675	2,619	-	-	-	0.00%
26	Other Postemployment Benefit	59,174	49,101	-	-	-	0.00%
	<b>Total Personnel Services</b>	<b>24,358,239</b>	<b>25,744,647</b>	<b>27,274,595</b>	<b>27,936,941</b>	<b>662,346</b>	<b>2.43%</b>
<b>Operating Expenses</b>							
31	Professional Services	923,702	930,367	1,219,828	1,433,356	213,528	17.50%
32	Accounting and Auditing	141,656	214,648	178,659	188,440	9,781	5.47%
33	Court Reporting Services	-	4,328	-	-	-	0.00%
34	Other Contractual Services	6,917,972	5,792,005	5,727,216	6,393,452	666,236	11.63%
40	Travel Per Diem	101,596	137,096	156,267	141,642	(14,625)	-9.36%
41	Communication Services	251,905	270,248	276,134	280,780	4,646	1.68%
42	Freight & Postage Service	76,649	82,923	84,675	102,657	17,982	21.24%
43	Utility Services	-	-	-	-	-	0.00%
43-01	Water/Sewer Service	252,100	268,601	247,614	259,242	11,628	4.70%
43-02	Electric Service	1,769,241	1,876,029	1,780,238	1,855,938	75,700	4.25%
43-03	Gas Service	2,556	2,421	2,400	2,450	50	2.08%
44	Rents and Leases	238,345	360,457	308,395	325,979	17,584	5.70%
45	Insurance	1,385,821	1,503,394	1,583,362	1,778,182	194,820	12.30%
46	Repair and Maintenance	1,563,153	1,661,898	1,921,440	2,016,345	94,905	4.94%
46-04	Vehicle Maintenance and Repairs	816,619	788,268	694,655	643,656	(50,999)	-7.34%
46-05	Vehicle Maintenance Parts	420,240	290,599	313,317	221,911	(91,406)	-29.17%
47	Printing and Binding	30,527	23,405	39,405	34,205	(5,200)	-13.20%
48	Promotional Activities	143,403	190,961	176,874	165,733	(11,141)	-6.30%
49	Other Current Charges	269,436	227,966	393,554	250,312	(143,242)	-36.40%
49-01	Interdepartment Allocation	(363,694)	(433,980)	(444,996)	(521,281)	(76,285)	17.14%
51	Office Supplies	20,077	20,283	25,569	24,030	(1,539)	-6.02%
52	Operating Supplies	2,165,132	2,083,355	2,212,131	2,437,172	225,041	10.17%
52-11	Vehicle Fuel	797,317	796,665	808,537	740,875	(67,662)	-8.37%
53	Road Materials and Supplies	120,344	113,341	107,126	111,231	4,105	3.83%
54	Books, Publications and Memberships	81,388	86,267	82,142	87,496	5,354	6.52%
55	Training	105,247	147,992	191,404	159,773	(31,631)	-16.53%
59	Depreciation	4,642,354	4,734,077	-	-	-	0.00%
	<b>Total Operating Expenses</b>	<b>22,873,086</b>	<b>22,173,614</b>	<b>18,085,946</b>	<b>19,133,576</b>	<b>1,047,630</b>	<b>5.79%</b>

# TOTAL CITY - Expenditures

## SUMMARY BY CATEGORY AND ELEMENT

Element Code	Expenditure Classification	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021	Change 2020 - 2021	Percentage Change
<b>Capital Outlay</b>							
61	Land	875,830	315,367	48,000	49,000	1,000	2.08%
62	Buildings	31,413	4,251	130,000	506,000	376,000	289.23%
63	Improvements Other Than Buildings	2,574,055	3,848,997	11,917,584	8,790,121	(3,127,463)	-26.24%
64	Machinery and Equipment	1,453,878	956,907	955,495	1,492,623	537,128	56.21%
66	Books, Publications and Library Materials	119,584	129,306	119,511	115,011	(4,500)	-3.77%
68	Intangible Assets	5,321	47,819	-	-	-	0.00%
	Total Capital Outlay	5,060,081	5,302,647	13,170,590	10,952,755	(2,217,835)	-16.84%
<b>Debt Service</b>							
71	Debt Service-Principal	-	-	1,145,880	1,191,743	45,863	4.00%
72	Debt Service-Interest	1,161,563	1,129,013	1,135,283	1,093,420	(41,863)	-3.69%
	Total Debt Service	1,161,563	1,129,013	2,281,163	2,285,163	4,000	0.18%
<b>Grants and Aids</b>							
82	Aid to Private Organization	8,852	-	-	-	-	0
83	Other Grants and Aids	106,188	64,440	109,768	176,000	66,232	60.34%
	Total Grants and Aids	115,040	64,440	109,768	176,000	66,232	60.34%
<b>Transfers</b>							
91	Transfers	1,978,184	2,277,599	2,642,259	2,469,387	(172,872)	-6.54%
	Total Transfers	1,978,184	2,277,599	2,642,259	2,469,387	(172,872)	-6.54%
<b>Non-Operating</b>							
93	Non-Operating Interest	18,143	32,825	28,000	23,686	(4,314)	-15.41%
99	Reserves/Other-Loans	(7,287)	18,377	419,377	300,991	(118,386)	-28.23%
	Total Non-Operating	10,856	51,202	447,377	324,677	(122,700)	-27.43%
	<b>Total</b>	<b>\$ 55,557,049</b>	<b>\$ 56,743,162</b>	<b>\$ 64,011,698</b>	<b>\$ 63,278,499</b>	<b>\$ (733,199)</b>	<b>-1.15%</b>



FY 2021 ANNUAL BUDGET  
GENERAL FUND





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**GENERAL FUND**  
*Summary*

# General Fund Revenue/Expenditure Summary

## SUMMARY BY SOURCE

Source	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
Revenues by Source:				
Taxes				
Ad Valorem	8,698,055	9,196,325	9,692,652	10,260,683
Utility Taxes	3,045,339	3,246,311	3,163,358	3,234,702
Communication Service Taxes	937,774	884,958	920,000	901,600
Local Business Taxes	141,876	151,605	144,425	143,075
Total Taxes	12,823,044	13,479,199	13,920,435	14,540,060
Permits and Fees	2,403,248	2,285,519	2,332,797	2,476,354
Intergovernmental	3,205,706	3,051,258	3,021,934	2,902,790
Charges for Services	3,062,722	3,122,273	3,119,968	3,168,510
Fines and Forfeitures	247,770	197,106	142,410	147,611
Interest	115,201	421,009	225,000	140,456
Miscellaneous	956,123	1,076,511	802,081	820,496
Non-Revenue				
Transfers	1,701,257	1,984,187	2,181,595	2,219,387
Reserves:				
Unassigned	-	-	-	-
Restricted	-	-	268,105	370,921
Total Reserves	-	-	268,105	370,921
Total Non-Revenue	1,701,257	1,984,187	2,449,700	2,590,308
Total	\$ 24,515,071	\$ 25,617,062	\$ 26,014,325	\$ 26,786,585

Expenditures by Category:				
Personnel Services	17,495,686	18,424,909	18,955,398	19,866,012
Operating Services	5,659,254	5,917,381	6,168,767	6,206,002
Capital Outlay	863,130	727,505	407,721	517,369
Debt Service	-	-	-	-
Grants and Aids	21,997	10,000	45,000	76,000
Transfers/Other	95,999	113,412	437,439	121,202
Total Expenditures	\$ 24,136,066	\$ 25,193,207	\$ 26,014,325	\$ 26,786,585

# General Fund Revenue Summary

## SUMMARY BY SOURCE

Source	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
Taxes				
Ad Valorem	8,698,055	9,196,325	9,692,652	10,260,683
Utility Taxes	3,045,339	3,246,311	3,163,358	3,234,702
Communication Service Taxes	937,774	884,958	920,000	901,600
Local Business Taxes	141,877	151,605	144,425	143,075
Total Taxes	12,823,045	13,479,199	13,920,435	14,540,060
Permits and Fees	2,403,248	2,285,519	2,332,797	2,476,354
Intergovernmental	3,205,706	3,051,258	3,021,934	2,902,790
Charges for Services	3,062,722	3,122,273	3,119,968	3,168,510
Fines and Forfeitures	247,770	197,106	142,410	147,611
Interest	115,201	421,009	225,000	140,456
Miscellaneous	956,122	1,076,511	802,081	820,496
Non-Revenue				
Transfers	1,701,257	1,984,187	2,181,595	2,219,387
Reserves:				
Unassigned	-	-	-	-
Restricted	-	-	268,105	370,921
Total Reserves	-	-	268,105	370,921
Total Non-Revenue	1,701,257	1,984,187	2,449,700	2,590,308
Total	\$ 24,515,071	\$ 25,617,062	\$ 26,014,325	\$ 26,786,585

## PERCENTAGE OF TOTAL REVENUES:

Taxes	52.3%	52.6%	53.5%	54.3%
Permits and Fees	9.8%	8.9%	9.0%	9.2%
Intergovernmental	13.1%	12.0%	11.6%	10.8%
Charges for Services	12.5%	12.2%	12.0%	11.8%
Fines and Forfeitures	1.0%	0.8%	0.5%	0.6%
Interest	0.5%	1.6%	0.9%	0.5%
Miscellaneous	3.9%	4.2%	3.1%	3.1%
Non-Revenue	6.9%	7.7%	9.4%	9.7%
Total	100.0%	100.0%	100.0%	100.0%

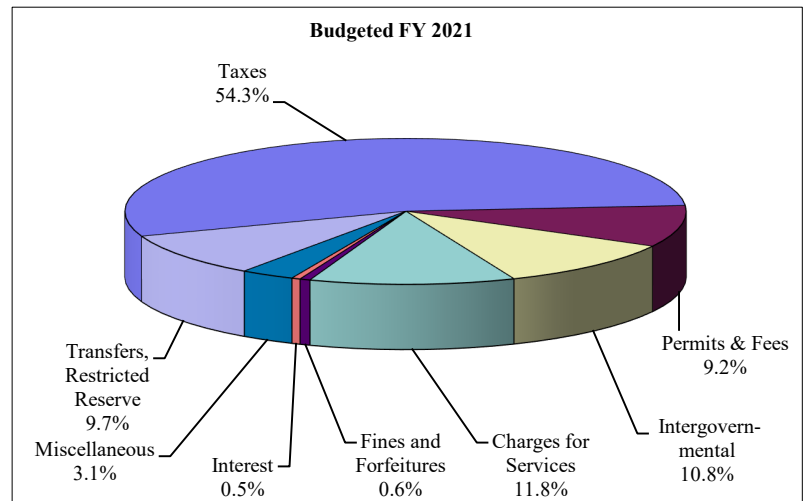
# General Fund Revenue Summary

## COMPARISON BY SOURCE

Source	Budgeted FY 2020	Budgeted FY 2021	Dollar Change	Percentage Change
Taxes	13,920,435	14,540,060	619,625	4.45%
Permits and Fees	2,332,797	2,476,354	143,557	6.15%
Intergovernmental	3,021,934	2,902,790	(119,144)	-3.94%
Charges for Services	3,119,968	3,168,510	48,542	1.56%
Fines and Forfeitures	142,410	147,611	5,201	3.65%
Interest	225,000	140,456	(84,544)	-37.58%
Miscellaneous	802,081	820,496	18,415	2.30%
Transfers, Restricted Reserve	2,449,700	2,590,308	140,608	5.74%
Total	\$ 26,014,325	\$ 26,786,585	\$ 772,260	2.97%

## PERCENTAGE OF REVENUES BY SOURCE

Source	Per- centage
Taxes	54.3%
Permits & Fees	9.2%
Intergovernmental	10.8%
Charges for Services	11.8%
Fines and Forfeitures	0.6%
Interest	0.5%
Miscellaneous	3.1%
Transfers, Restricted Reserve	9.7%
Total	100.0%



# GENERAL FUND REVENUES

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Taxes</b>					
	Ad Valorem				
001-311.10-00	Current	8,678,024	9,183,753	9,664,652	10,232,123
001-311.20-00	Delinquent	20,031	12,572	28,000	28,560
	Total Ad Valorem	8,698,055	9,196,325	9,692,652	10,260,683
	Utility Taxes				
001-314.10-00	Electric - Duke Energy	2,166,575	2,344,214	2,263,504	2,318,774
001-314.30-00	Water	727,868	749,169	741,250	756,075
001-314.30-10	Revenue Write-off	(4)	(6)	-	-
001-314.40-00	Natural Gas	118,340	123,966	124,854	126,103
001-314.80-00	Propane Bottle Gas	32,560	28,968	33,750	33,750
	Total Utility Taxes	3,045,339	3,246,311	3,163,358	3,234,702
	Communication Service Taxes				
001-315.00-00	Communication Service Taxes	937,774	884,958	920,000	901,600
	Total Communication Service Taxes	937,774	884,958	920,000	901,600
	Local Business Taxes				
001-316.00-00	Business Tax	136,500	142,046	139,650	138,254
001-316.01-00	Yard Sale	186	156	200	200
001-316.02-00	Business Tax Penalties	5,191	9,403	4,575	4,621
	Total Local Business Taxes	141,877	151,605	144,425	143,075
	<b>Taxes</b>	<b>\$ 12,823,045</b>	<b>\$ 13,479,199</b>	<b>\$ 13,920,435</b>	<b>\$ 14,540,060</b>
<b>Permits and Fees</b>					
001-322.01-00	Buildings	330,570	224,064	265,000	270,300
001-322.02-00	Plumbing	25,001	30,383	30,100	30,702
001-322.03-00	Electrical	26,314	32,137	31,000	31,620
001-322.04-00	H.A.R.V.	53,460	53,700	52,350	53,397
001-322.05-00	Gas	3,265	3,450	3,950	4,029
001-323.10-00	Franchise Fee - Electricity	1,657,374	1,781,307	1,741,166	1,874,502
001-323.40-00	Franchise Fee - Gas	110,764	106,298	112,856	115,113
001-329.01-00	Signs	1,317	791	1,250	1,263
001-329.02-00	Demolition	1,700	1,750	800	1,600
001-329.03-01	Courtesy Inspections	3,930	1,980	3,750	3,638
001-329.03-02	Fees/Services	1,974	1,912	1,600	1,616
001-329.03-03	Engineering copies	843	461	450	455
001-329.04-00	Tree Removal	13,725	11,000	13,525	13,119
001-329.04-03	Tree Bank	166,611	36,286	75,000	75,000
001-329.03-07	Shelter Mitigation Fee	6,400	-	-	-
	<b>Permits and Fees</b>	<b>\$ 2,403,248</b>	<b>\$ 2,285,519</b>	<b>\$ 2,332,797</b>	<b>\$ 2,476,354</b>
<b>Intergovernmental</b>					
001-331.20-03	Bulletproof Vest	3,420	3,294	2,500	2,525
001-331.20-22	2019-JAGD-PINE-3-N3-052	-	4,706	-	-
001-331.50-21	Hurricane Irma	310,002	44,804	-	-
001-334.20-12	FDOT-High Visability Enf	-	614	-	-
001-334.50-21	Hurricane Irma	3,020	506	-	-
001-334.50-24	DEO Comp Plan Update Grant	-	-	-	40,000
001-334.70-16	Arts Celebration	27,163	3,634	15,000	15,000
001-334.70-48	FL Humanities Council	500	-	-	-
001-335.12-01	Sales Tax	658,212	696,132	701,930	649,720
001-335.12-02	Eight Cent Motor Fuel Tax	205,185	207,485	219,435	203,873
001-335.14-00	Mobile Home Licenses	22,660	21,117	22,860	23,317
001-335.15-00	Alcohol Beverage Licenses	29,840	29,498	30,100	30,702
001-335.18-01	Half-Cent Sales Tax	1,599,644	1,661,161	1,642,157	1,517,570
001-335.23-00	Firefighters Supp. Comp.	12,860	13,027	11,450	11,565
001-335.49-01	Motor Fuel Tax Rebate	8,685	9,774	7,750	7,828
001-335.49-02	Traffic Signal Maint. FDOT	34,685	35,768	36,595	37,514
001-335.49-03	Street Light Maint. FDOT	41,030	42,260	61,883	62,502
001-338.90.01	Library Cooperative	230,403	252,273	252,274	277,274

# GENERAL FUND REVENUES

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
001-339.01-00	Housing Authority	18,398	23,205	18,000	23,400
001-339.02-00	Walmart Community Grant	-	2,000	-	-
	<b>Intergovernmental</b>	<b>\$ 3,205,707</b>	<b>\$ 3,051,258</b>	<b>\$ 3,021,934</b>	<b>\$ 2,902,790</b>
<b>Charges for Services</b>					
001-341.30-00	Sales of Maps & Publications	11	-	-	-
001-342.10-00	Police Services	882	598	1,200	1,188
001-342.10-01	School Resource Officer	217,869	359,092	348,000	356,874
001-342.10-04	Outside Duty	77,944	87,742	78,000	81,900
001-342.10-05	Local Agencies	12,141	2,906	6,120	5,508
001-342.10-07	State - Crash Tickets	3,585	2,720	3,025	3,055
001-342.20-00	Fire Protection Services	364,586	425,022	380,000	438,127
001-342.20-06	Outside Duty	228	-	-	-
001-342.40-00	Emergency Services Fees	1,472,497	1,516,539	1,547,015	1,608,915
001-342.40-01	Water Rescue Program	10,000	10,000	10,000	15,000
001-342.90-03	CME Training	9,720	2,016	1,000	1,010
001-342.90-04	CPR Fees	149	-	-	-
001-342.90-05	Learning Management System	1,420	-	-	-
001-343.80-04	Burial Fees	6,300	4,000	5,500	5,555
001-343.80-05	Entombment Fees	66,773	60,484	65,208	65,860
001-344.30-01	Trolley Fees	(50)	20	-	-
001-347.10-00	Library Fees	24,482	20,016	24,000	22,800
001-347.29-00	Other Park & Recreation	1,450	1,405	1,500	1,500
001-347.29-01	Recreation Lessons	141,516	116,543	138,000	88,000
001-347.29-02	Non-resident Fee	6,433	6,260	6,200	6,200
001-347.29-03	Recreation Camps	54,096	58,427	52,000	52,000
001-347.29-04	Recreation Events	1,440	3,610	3,500	3,500
001-347.29-05	Recreation Athletics	18,776	23,500	17,500	17,500
001-347.29-06	Other Sales	1,211	827	1,550	1,550
001-347.29-07	Weight Room	1,808	2,029	1,500	1,500
001-347.29-08	Advertising	360	234	350	350
001-347.29-09	Miscellaneous Taxable Sales	56	153	-	-
001-347.29-10	Rec Building Supervisor	8,154	7,567	9,000	8,550
001-347.29-11	Ballfield Electric Fees	22,897	14,948	14,500	14,500
001-347.29-12	Resident Activity Card	1,394	1,933	1,500	1,500
001-347.29-13	Haunted Forest Trail	50	-	50	-
001-347.29-14	Plant Sales	-	118	-	-
001-347.31-02	Museum Store Sales	4,744	37	-	-
001-347.39-02	Ticket Sales	265,038	204,851	185,000	148,000
001-347.39-06	Concessions-Soda/Coffee	-	116	-	-
001-347.39-07	Concessions-Soda/Water	-	247	-	-
001-347.39-08	Concessions-Soda/Candy	-	170	-	-
001-347.39-09	Chips	-	82	-	-
001-347.40-02	Snow Place	13,342	7,493	7,000	7,070
001-347.40-03	Off Duty Employees	3,129	1,881	1,800	1,818
001-349.03-00	Plan Checking Fees	155,802	116,455	142,500	145,350
001-349.03-01	Fire	3,950	4,524	2,450	2,940
001-349.04-00	Site Plan Fees	24,500	32,950	24,000	24,240
001-349.04-01	Fire	330	145	300	303
001-349.04-02	Legal Advertising	3,817	641	3,500	875
001-349.04-03	Postage - Notification	13	9	-	-
001-349.05-00	Payroll Administrative Fees	731	567	700	707
001-349.06-00	City Clerks Fees/Charges	11,978	11,376	11,000	11,110
001-349.06-02	Admin - Code Enforcement	500	2,400	1,000	1,010
001-349.07-00	Transportation Impact Admin. Fees	24,316	6,871	5,100	5,151
001-349.08-03	Safford Tours	2,235	2,802	2,200	2,222
001-349.08-04	Heritage Tours	2,857	3,108	2,800	2,828
001-349.08-06	Handling Fee - Tickets	12,151	9,472	10,000	8,000
001-349.09-00	FL DCA Admin Fees	909	1,124	900	909
001-349.10-00	Building/Code Enforcement Fees	1,995	2,160	2,000	2,020
001-349.11-00	FL DBPR Admin Fee	1,059	1,408	1,000	1,010

# GENERAL FUND REVENUES

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
001-349.12-00	Attorney Fees - Code Enf	1,250	200	500	505
001-349.17-00	Demolition	(104)	(17,525)	-	-
	<b>Charges for Services</b>	<b>\$ 3,062,720</b>	<b>\$ 3,122,273</b>	<b>\$ 3,119,968</b>	<b>\$ 3,168,510</b>
<b>Fines and Forfeitures</b>					
001-351.10-00	Court Fines	49,625	42,102	48,000	48,480
001-354.01-00	Code Enforcement Brd Fines	198,145	155,004	94,410	99,131
	<b>Fines and Forfeitures</b>	<b>\$ 247,770</b>	<b>\$ 197,106</b>	<b>\$ 142,410</b>	<b>\$ 147,611</b>
<b>Miscellaneous</b>					
	Interest				
001-361.10-00	Interest on Investments	(555)	(10,261)	225,000	140,456
001-361.10-05	Unrealized Gain (Loss)	(78,199)	99,650	-	-
001-361.10-22	Hancock Public Funds	(1)	-	-	-
001-361.10-23	Bank United Public Fund Savings	15,650	33,833	-	-
001-361.10-24	BOA	308	375	-	-
001-361.20-00	State Board Interest	3	4	-	-
001-361.30-01	Certificate of Deposit	53,871	103,379	-	-
001-361.32-00	Tax Collector	8	59	-	-
001-361.40-01	Federal Farm Credit Bank	46,860	48,895	-	-
001-361.40-02	Federal Home Loan Bank	13,125	30,960	-	-
001-361.40-04	Federal Home Loan Mortgage Corp	62,905	98,586	-	-
001-361.50-01	Treasury Bills	4,875	11,906	-	-
001-361.80-01	FMIVT 1-3 yr High Quality	370	772	-	-
001-361.80-02	FMIVT Intermediate High Quality	(4,482)	2,147	-	-
001-361.80-03	FMIVT 0-2 yr High Quality	464	704	-	-
	Total Interest	115,202	421,009	225,000	140,456
	Miscellaneous Fees				
001-362.02-00	Buildings and Office	349,348	356,335	363,461	370,731
001-362.04-00	Land Lease	41,164	42,236	-	-
001-362.04-02	Savannah Cove	73,500	73,500	73,500	73,500
001-362.04-05	Dental Clinic	-	4,000	-	4,000
001-362.08-00	Recreation Facility & Equipment	18,906	20,461	25,000	20,000
001-362.09-00	Cultural Center	117	-	-	-
001-362.10-00	Heritage Center	910	350	500	500
001-362.11-01	Mamas Greek Cuisine	720	720	720	720
001-364.08-01	Row Vacation Fees	2,867	-	-	-
001-364.10-00	Cemetery Lots	52,535	34,060	37,000	37,370
001-364.10-01	Mausoleum	46,705	74,625	46,000	50,600
001-364.10-02	Columbarium	360	11,685	500	1,000
001-364.41-00	Surplus Equipment/Furniture	13,590	76,878	30,000	30,000
001-365.10-00	Scrap Sales	2,873	1,136	2,000	2,000
001-366.90-01	Police Department	350	792	-	-
001-366.90-02	Fire Department	1,371	24	500	500
001-366.90-03	Recreation	17,172	21,141	10,000	10,000
001-366.90-04	Library	42,374	40,104	35,000	35,000
001-366.90-05	Community Center	27	500	250	250
001-366.90-06	Cultural Affairs	24,810	20,018	10,000	10,000
001-366.90-14	Southern Arts Federation	11,700	-	5,000	5,000
001-366.90-22	Christmas	100	-	-	-
001-366.90-23	Safford House	115	101	-	-
001-366.90-44	Gro Group Plant Sales	-	25	-	-
001-366.90-52	Heritage Museum	500	63	-	-
001-366.90-63	Fourth of July Donations	5,000	5,000	5,000	5,000
001-366.90-64	Mother Meres Park Landscape	100	100	100	100
001-366.90-70	Folk Arts	840	160	-	-
001-366.90-72	Top Apple	1,800	-	1,000	1,000
001-366.90-73	Cops & Kids Donation	23,720	18,102	4,200	4,200
001-366.90-87	Sponsorship Donations	53,000	44,769	27,000	27,000
001-366.90-98	Baby Rhett	9,558	-	-	-
001-366.91-01	Sidewalks	-	22,959	-	-



# GENERAL FUND REVENUES

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
001-366.91-02	Concessions	3,104	3,078	2,000	2,000
001-369.02-01	Federal Excise Tax	18,661	19,166	19,000	19,000
001-369.30-01	Insurance	42,315	34,986	30,000	30,000
001-369.40-01	Police Department	20,444	51,397	8,000	8,000
001-369.40-04	Fire Department	587	168	-	-
001-369.40-20	Cemetery	18,949	873	-	-
001-369.40-29	Street Lights	-	6,597	-	-
001-369.90-00	Other Miscellaneous Revenue	(3,085)	8,125	4,000	4,000
001-369.90-10	Mailing Charge	170	376	100	100
001-369.90-21	Property Damage	-	2,060	-	-
001-369.90-27	Purchasing Card Rebate	44,599	49,606	45,000	51,750
001-369.90-30	Federal Reimbursement	13,291	30,009	16,500	16,500
001-369.90-40	Vendor Rebates	38	41	-	-
001-369.90-41	Court Settlements	180	-	-	-
001-369.90-42	Home Depot Rebate	737	185	750	675
	Total Miscellaneous Fees	956,122	1,076,511	802,081	820,496
	<b>Miscellaneous</b>	<b>\$ 1,071,324</b>	<b>\$ 1,497,520</b>	<b>\$ 1,027,081</b>	<b>\$ 960,952</b>
<b>Non-Revenues</b>					
	Transfers				
001-381.11-06	Local Option Gas Tax	200,000	200,000	200,000	200,000
001-381.11-40	Byrne/Jag Block Grants	48	-	-	-
001-381.11-44	Historic Preservation Grants	1	-	-	-
001-381.11-63	Employee Benefit Cost Deferral	85,146	72,434	77,434	-
001-382.44-01	Sanitation	291,556	349,034	409,759	474,335
001-382.44-02	Water-Sewer Fund	949,487	1,193,712	1,364,242	1,404,826
001-382.44-06	Storm Water	85,601	106,120	130,160	140,226
001-382.44-07	Golf Course Fund	89,418	62,887	-	-
	Total Transfers	1,701,257	1,984,187	2,181,595	2,219,387
	Reserves				
001-389.01-00	Carryover Cash	-	-	-	-
001-389.01-03	Tree Bank	-	-	65,000	151,663
001-389.01-04	Land Reserve	-	-	-	-
001-389.01-05	Perpetual Care	-	-	111,105	141,758
001-389.01-07	Insurance/Other	-	-	80,000	70,000
001-389.01-08	Donations	-	-	12,000	7,500
	Total Reserves	-	-	268,105	370,921
	<b>Non-Revenues</b>	<b>\$ 1,701,257</b>	<b>\$ 1,984,187</b>	<b>\$ 2,449,700</b>	<b>\$ 2,590,308</b>
	<b>General Fund</b>	<b>\$ 24,515,071</b>	<b>\$ 25,617,062</b>	<b>\$ 26,014,325</b>	<b>\$ 26,786,585</b>

# Total General Fund Expenditures

## SUMMARY BY CATEGORY

Expenditure Classification	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
Personnel Services	17,495,686	18,424,909	18,955,398	19,866,012
Operating Services	5,659,254	5,917,381	6,168,767	6,206,002
Capital Outlay	863,130	727,505	407,721	517,369
Grants and Aids	21,997	10,000	45,000	76,000
Transfers/Other	95,999	113,412	437,439	121,202
Total Expenditures	<u>\$ 24,136,066</u>	<u>\$ 25,193,207</u>	<u>\$ 26,014,325</u>	<u>\$ 26,786,585</u>

## PERCENTAGE OF TOTAL EXPENDITURES:

Personnel Services	72.5%	73.1%	72.8%	74.2%
Operating Services	23.4%	23.5%	23.7%	23.2%
Capital Outlay	3.6%	2.9%	1.6%	1.8%
Grants and Aids	0.1%	0.0%	0.2%	0.3%
Transfers/Other	0.4%	0.5%	1.7%	0.5%
Total	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>

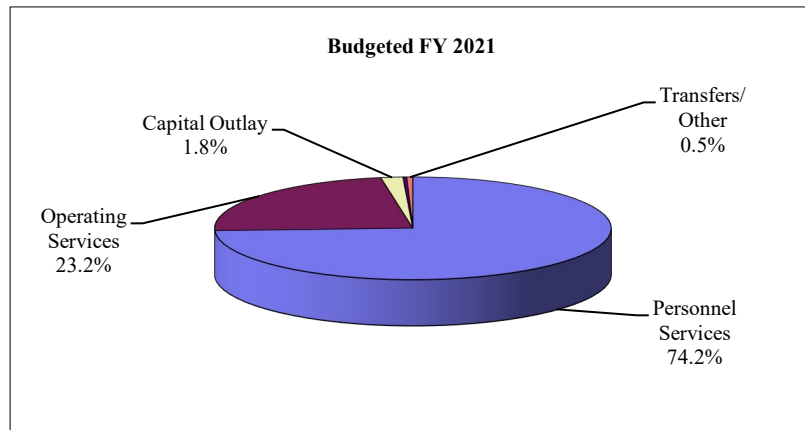
# Total General Fund Expenditures

## COMPARISON BY CATEGORY

Expenditure Classification	Budgeted FY 2020	Budgeted FY 2021	Dollar Change	Percentage Change
Personnel Services	18,955,398	19,866,012	910,614	4.80%
Operating Services	6,168,767	6,206,002	37,235	0.60%
Capital Outlay	407,721	517,369	109,648	26.89%
Grants and Aids	45,000	76,000	31,000	68.89%
Transfers/Other	437,439	121,202	(316,237)	-72.29%
Total Expenditures	\$ 26,014,325	\$ 26,786,585	\$ 772,260	2.97%

## PERCENTAGE OF EXPENDITURES BY CATEGORY

Expenditure Classification	Percentage
Personnel Services	74.2%
Operating Services	23.2%
Capital Outlay	1.8%
Debt Service	0.0%
Grants and Aids	0.3%
Transfers/Other	0.5%
Total Expenditures	100.0%



# Total General Fund Expenditures

## SUMMARY BY FUNCTION

Expenditure Classification	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
General Government	3,699,099	3,989,412	4,453,898	4,760,232
Public Safety	13,774,006	14,417,194	14,697,454	15,211,473
Physical Environment	1,275,089	1,342,998	1,341,339	1,516,760
Transportation	1,144,925	1,213,244	1,142,486	1,131,256
Economic Environment	126,103	127,767	128,775	129,551
Culture and Recreation	4,020,845	3,989,180	3,979,709	4,037,313
Transfers	95,999	113,412	270,664	-
Total Expenditures	\$ 24,136,066	\$ 25,193,207	\$ 26,014,325	\$ 26,786,585

## PERCENTAGE OF TOTAL EXPENDITURES:

General Government	15.3%	15.8%	17.1%	17.8%
Public Safety	57.1%	57.3%	56.5%	56.8%
Physical Environment	5.3%	5.3%	5.2%	5.6%
Transportation	4.7%	4.8%	4.4%	4.2%
Economic Environment	0.5%	0.5%	0.5%	0.5%
Culture and Recreation	16.7%	15.8%	15.3%	15.1%
Non-Expenditure Disbursement	0.4%	0.5%	1.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

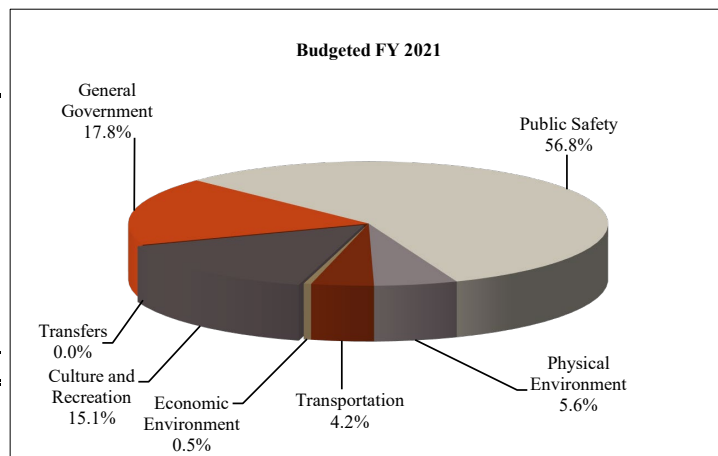
# Total General Fund Expenditures

## COMPARISON BY FUNCTION

Expenditure Classification	Budgeted FY 2020	Budgeted FY 2021	Dollar Change	Percentage Change
General Government	4,453,898	4,760,232	306,334	6.88%
Public Safety	14,697,454	15,211,473	514,019	3.50%
Physical Environment	1,341,339	1,516,760	175,421	13.08%
Transportation	1,142,486	1,131,256	(11,230)	-0.98%
Economic Environment	128,775	129,551	776	0.60%
Culture and Recreation	3,979,709	4,037,313	57,604	1.45%
Non-Expenditure Disbursement	270,664	-	(270,664)	-100.00%
Total Expenditures	\$ 26,014,325	\$ 26,786,585	772,260	2.97%

## PERCENTAGE OF EXPENDITURES BY FUNCTION

Expenditure Classification	Percentage
General Government	17.8%
Public Safety	56.8%
Physical Environment	5.6%
Transportation	4.2%
Economic Environment	0.5%
Culture and Recreation	15.1%
Transfers	0.0%
Total Expenditures	100.0%



# Total General Fund Expenditures

## SUMMARY BY DEPARTMENT

Expenditure Classification	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
City Commission	154,896	154,147	151,968	145,922
City Manager	434,132	452,714	451,643	458,068
Finance	439,197	491,033	507,528	506,891
Procurement Services	241,842	205,408	251,231	253,583
Information Technology	607,180	804,941	937,956	795,687
Internal Audit	22,843	43,701	27,900	82,915
Human Resources	227,717	255,301	294,235	302,443
City Attorney	272,063	252,319	162,841	182,841
Planning	346,701	348,202	460,424	569,103
City Clerk	322,759	352,405	357,235	400,908
Police	7,848,306	8,228,802	8,389,111	8,482,265
Fire	5,254,251	5,411,040	5,575,265	5,680,891
Building Development	900,623	1,009,667	1,143,742	1,274,980
Public Services:				
Recreation	744,104	811,167	776,578	755,610
Cemetery	420,958	445,629	413,062	454,790
Public Works:				
Facilities Maintenance	720,956	778,466	788,277	835,307
Parks & Parkways	958,842	978,997	951,849	979,655
North Anclote Park	70,613	49,517	61,302	69,575
Streets	1,144,925	1,213,244	1,142,486	1,131,256
Cultural/Civic Services:				
Library	1,294,553	1,418,847	1,448,047	1,499,058
Cultural	952,733	730,653	741,933	733,415
Project Administration	95,664	94,952	99,248	103,973
Non-Departmental	660,208	662,055	880,464	1,087,449
Total Expenditures	\$ 24,136,066	\$ 25,193,207	\$ 26,014,325	\$ 26,786,585

# Total General Fund Expenditures

COMPARISON BY DEPARTMENT				
Expenditure Classification	Budgeted FY 2020	Budgeted FY 2021	Dollar Change	Percentage Change
City Commission	151,968	145,922	(6,046)	-3.98%
City Manager	451,643	458,068	6,425	1.42%
Finance	507,528	506,891	(637)	-0.13%
Procurement Services	251,231	253,583	2,352	0.94%
Information Technology	937,956	795,687	(142,269)	-15.17%
Internal Audit	27,900	82,915	55,015	197.19%
Human Resources	294,235	302,443	8,208	2.79%
City Attorney	162,841	182,841	20,000	12.28%
Planning	460,424	569,103	108,679	23.60%
City Clerk	357,235	400,908	43,673	12.23%
Police	8,389,111	8,482,265	93,154	1.11%
Fire	5,575,265	5,680,891	105,626	1.89%
Building Development	1,143,742	1,274,980	131,238	11.47%
Public Services	1,189,640	1,210,400	20,760	1.75%
Public Works	2,943,914	3,015,793	71,879	2.44%
Cultural/Civic Services	2,189,980	2,232,473	42,493	1.94%
Project Administration	99,248	103,973	4,725	4.76%
Non-Departmental	880,464	1,087,449	206,985	23.51%
Total Expenditures	\$ 26,014,325	\$ 26,786,585	\$ 772,260	2.97%

# Total General Fund Expenditures

SUMMARY BY CATEGORY AND ELEMENT							
Element Code	Expenditure Classification	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021	Budget FY 2020 - FY 2021	
						Dollar Change	Percentage Change
Personnel Services							
11	Executive Salaries	1,288,145	1,352,185	1,363,154	1,510,416	147,262	10.80%
12	Regular Salaries	9,802,670	10,287,625	10,628,004	11,157,650	529,646	4.98%
13	Other Salaries and Wages	345,248	344,285	295,789	303,301	7,512	2.54%
14	Overtime	1,037,900	973,096	820,800	807,315	(13,485)	-1.64%
15	Special Pay	224,685	233,609	218,199	217,999	(200)	-0.09%
21	FICA	894,549	924,624	947,173	996,955	49,782	5.26%
22	Retirement Contribution	1,433,447	1,592,736	1,707,045	1,848,765	141,720	8.30%
23	Life and Health Insurance	2,130,263	2,337,413	2,678,054	2,677,429	(625)	-0.02%
24	Workers' Compensation	335,479	379,348	297,180	346,182	49,002	16.49%
25	Unemployment Compensation	3,300	(12)	-	-	-	0.00%
Total Personnel Services		17,495,686	18,424,909	18,955,398	19,866,012	910,614	4.80%
Operating Services							
31	Professional Services	558,446	603,853	606,404	756,292	149,888	24.72%
32	Accounting and Auditing	118,896	185,649	160,078	163,815	3,737	2.33%
33	Court Reporting Services	-	4,328	-	-	-	0.00%
34	Other Contractual Services	754,380	730,709	663,168	628,295	(34,873)	-5.26%
40	Travel Per Diem	75,226	106,710	115,910	98,710	(17,200)	-14.84%
41	Communication Services	188,568	198,362	210,979	211,790	811	0.38%
42	Freight & Postage Service	22,617	28,266	26,736	26,653	(83)	-0.31%
43-01	Water/Sewer Service	186,245	209,790	187,726	200,492	12,766	6.80%
43-02	Electric Service	647,960	711,145	677,628	686,748	9,120	1.35%
43-03	Gas Utility	2,556	2,421	2,400	2,450	50	2.08%
44	Rents and Leases	132,836	114,107	192,031	201,827	9,796	5.10%
45	Insurance	368,220	392,214	417,534	452,186	34,652	8.30%
46	Repair and Maintenance	795,805	880,928	1,121,895	1,101,559	(20,336)	-1.81%
46-04	Vehicle Maintenance and Repairs	550,320	552,145	468,577	418,595	(49,982)	-10.67%
47	Printing and Binding	23,850	21,006	32,527	29,477	(3,050)	-9.38%
48	Promotional Activities	131,327	180,568	163,677	155,393	(8,284)	-5.06%
49	Other Current Charges	45,667	39,911	118,118	42,320	(75,798)	-64.17%
49-01	Interdepartment Allocation	(363,694)	(433,980)	(444,996)	(521,281)	(76,285)	17.14%
51	Office Supplies	13,600	14,280	16,637	14,762	(1,875)	-11.27%
52	Operating Supplies	920,495	866,918	896,501	1,058,361	161,860	18.05%
52-11	Vehicle Fuel	294,258	295,424	291,076	263,199	(27,877)	-9.58%
53	Road Materials and Supplies	68,403	63,989	69,954	65,354	(4,600)	-6.58%
54	Books, Publications and Memberships	49,962	54,994	58,165	64,022	5,857	10.07%
55	Training	73,311	93,644	116,042	84,983	(31,059)	-26.77%
Total Operating Services		5,659,254	5,917,381	6,168,767	6,206,002	37,235	0.60%
Capital Outlay							
61	Land	158	-	-	-	-	0.00%
62	Buildings	25,211	-	-	-	-	0.00%
63	Improvements Other Than Buildings	296,521	301,842	20,000	230,000	210,000	1050.00%
64	Machinery and Equipment	418,330	248,537	268,210	172,358	(95,852)	-35.74%
66	Books, Publications and Library Materials	119,584	129,306	119,511	115,011	(4,500)	-3.77%
68	Intangible Assets	3,326	47,820	-	-	-	0.00%
Total Capital Outlay		863,130	727,505	407,721	517,369	109,648	26.89%
Grants and Aids							
82	Aid to Private Organizations	8,852	-	-	-	-	0.00%
83	Other Grants and Aids	13,145	10,000	45,000	76,000	31,000	68.89%
Total Grants and Aids		21,997	10,000	45,000	76,000	31,000	68.89%
Transfers							
91	Transfers	95,999	113,412	270,664	-	(270,664)	-100.00%
99	Non-operating	-	-	166,775	121,202	(45,573)	-27.33%
Total Transfers		95,999	113,412	437,439	121,202	(316,237)	-72.29%
Total General Fund		\$ 24,136,066	\$ 25,193,207	\$ 26,014,325	\$ 26,786,585	\$ 772,260	2.97%



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**GENERAL FUND**  
***Departmental Expenditure Summaries***

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# CITY COMMISSION

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## Department Summary

The Board of Commissioners is the legislative body of the City of Tarpon Springs, in which all governmental, corporate, and proprietary powers of the City are vested. The Board of Commissioners consists of five (5) members, one of which is elected as the Mayor. The Mayor acts as the Chairman of the Board of Commissioners and presides at all its meetings. The Mayor is the official representative of the City and is authorized to execute contracts, deeds, and other documents on behalf of the City, after approval by the Board of Commissioners.

## Goals & Objectives

**Goal 1: Meet in regular sessions twice per month to listen to and address concerns, ideas, and goals of citizens, businesses, community groups, and staff**

Objective 1: Set forth the policies of the City of Tarpon Springs.

Objective 2: Adopts legislation.

Objective 3: Set the local millage rate.

Objective 4: Adopts the City budget.

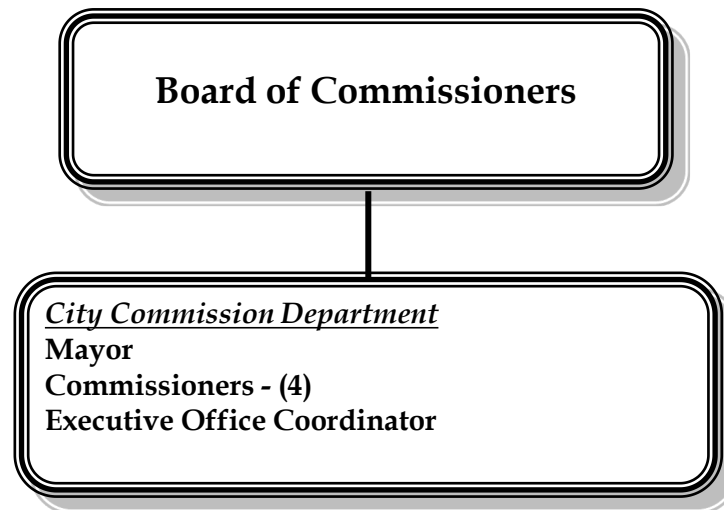
Objective 5: Set zoning and land use policy.

Objective 6: Act as the Community Redevelopment Agency Board

Objective 7: Appoints boards and committees.

Objective 8: Generally responsible for all legislative and policy matters for the City of Tarpon Springs.

# City Commission - Personnel Schedule



Position Title	FY 2018	FY 2019	FY 2020	FY 2021
Mayor	1.00	1.00	1.00	1.00
Commissioners	4.00	4.00	4.00	4.00
Executive Office Coordinator*	0.50	0.50	0.50	0.50
Total	5.50	5.50	5.50	5.50

\*This position is funded 50% City Commission and 50% City Manager.

# City Commission

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	144,974	142,934	144,640	138,544
Operating Expenditures	9,922	11,213	7,328	7,378
Capital Outlay	-	-	-	-
Grants & Aids	-	-	-	-
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 154,896</b>	<b>\$ 154,147</b>	<b>\$ 151,968</b>	<b>\$ 145,922</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
City Commission	154,896	154,147	151,968	145,922
<b>Total Expenditures</b>	<b>\$ 154,896</b>	<b>\$ 154,147</b>	<b>\$ 151,968</b>	<b>\$ 145,922</b>

# City Commission - Expenditures

## General Fund

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
11	Executive Salaries	45,000	45,667	45,000	45,000
12	Regular Salaries & Wages	29,278	30,212	30,841	31,766
14	Overtime	5	465	-	-
21	FICA Taxes	4,582	5,149	4,880	4,951
22	Retirement Contribution	2,547	2,669	2,683	2,764
23	Life & Health Insurance	63,408	58,637	61,130	53,956
24	Worker's Compensation	154	135	106	107
	<b>Personnel Services</b>	<b>\$ 144,974</b>	<b>\$ 142,934</b>	<b>\$ 144,640</b>	<b>\$ 138,544</b>
40	Travel Per Diem	1,572	2,727	2,000	1,800
42	Freight & Postage	724	404	413	413
44	Rents & Leases	-	2	-	-
47	Printing & Binding	1,503	1,232	1,000	1,000
48	Promotional Activities	2,299	2,393	850	850
51	Office Supplies	333	371	500	500
52	Operating Supplies	1,838	2,426	500	750
54	Books-Publ-Subscriptions	883	923	1,065	1,065
55	Training	770	735	1,000	1,000
	<b>Operating Expenditures</b>	<b>\$ 9,922</b>	<b>\$ 11,213</b>	<b>\$ 7,328</b>	<b>\$ 7,378</b>
	<b>Department Total</b>	<b>\$ 154,896</b>	<b>\$ 154,147</b>	<b>\$ 151,968</b>	<b>\$ 145,922</b>

# CITY MANAGER

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## Department Summary

The City Manager is responsible for partnering with the Board of Commissioners to continue leading the City in resolving issues, formulating sound relationships with citizens, staff and the community at large, and positively moving the City forward in economic growth and development. The City Manager is the executive branch of municipal government and acting as such, executes the laws and administers the policies set forth by the City Commission. The City Manager oversees all City departments to include Administrative, Public Safety, Development Services, Cultural & Civic Services, Water & Sewer Utilities, Golf Course, Marina, Storm Water, Fleet, Capital Projects and Programs.

## Goals & Objectives

### **Goal 1: Maintain a fully functioning City**

Objective 1: To continue to provide exceptional quality of service to citizens, tourists and community

Objective 2: To continue to maintain a financially sound City by presenting and maintaining a balanced budget and reserves in compliance with governing policies, procedures and Florida Statutes.

Objective 3: To receive positive auditing reports and to follow through with recommendations for improvement and/or change.

### **Goal 2: Strengthen and build community relations**

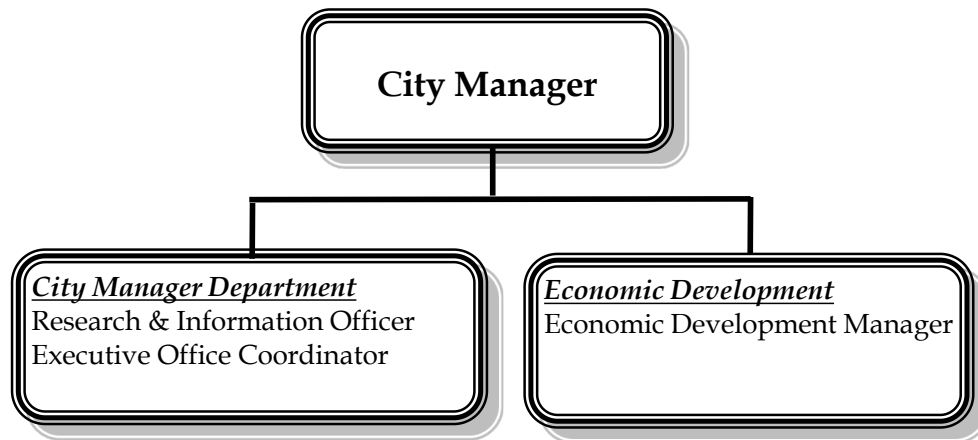
Objective 1: Remain actively involved in City meetings, local community groups and organizations, and short and long term planning. To find the resolution to challenges presented and to prioritize and address the needs of the community.

Objective 2: Maintain intergovernmental relations with local, state and federal agencies.

Objective 3: Foster a business friendly environment to promote economic opportunities.



# City Manager - Personnel Schedule



Position Title	FY 2018	FY 2019	FY 2020	FY 2021
<b>City Manager:</b>				
City Manager	1.00	1.00	1.00	1.00
Executive Office Coordinator*	0.50	0.50	0.50	0.50
Research & Information Officer	1.00	1.00	1.00	1.00
Total	2.50	2.50	2.50	2.50
<b>Economic Development:</b>				
Economic Development Manager	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00
Department Total	3.50	3.50	3.50	3.50

\*This position is funded 50% City Commission and 50% City Manager.

# City Manager

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	410,621	418,282	426,009	432,882
Operating Expenditures	23,511	26,616	25,634	25,186
Capital Outlay	-	7,816	-	-
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 434,132</b>	<b>\$ 452,714</b>	<b>\$ 451,643</b>	<b>\$ 458,068</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
City Manager	308,029	324,947	322,868	328,517
Economic Development	126,103	127,767	128,775	129,551
<b>Total Expenditures</b>	<b>\$ 434,132</b>	<b>\$ 452,714</b>	<b>\$ 451,643</b>	<b>\$ 458,068</b>

# City Manager - Expenditures

## General Fund

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
11	Executive Salaries	125,920	129,788	130,622	134,541
12	Regular Salaries & Wages	198,780	199,284	202,715	206,219
14	Overtime	5	465	-	-
21	FICA Taxes	24,600	24,942	24,523	24,848
22	Retirement Contribution	17,608	17,692	17,949	18,254
23	Life & Health Insurance	43,043	45,517	49,728	48,538
24	Worker's Compensation	665	594	472	482
	<b>Personnel Services</b>	<b>\$ 410,621</b>	<b>\$ 418,282</b>	<b>\$ 426,009</b>	<b>\$ 432,882</b>
31	Professional Services	2,189	-	-	-
40	Travel Per Diem	6,861	9,041	8,600	8,600
41	Communication Services	1,631	1,477	1,550	1,550
42	Freight & Postage	19	18	30	30
44	Rents & Leases	1,744	1,571	1,670	1,470
45	Insurance	824	898	1,004	1,030
46	Repairs & Maintenance	381	348	1,141	655
46-04	Vehicle Maintenance Repairs	2,208	3,947	1,537	2,571
47	Printing & Binding	288	426	-	-
48	Promotional Activities	-	715	1,100	1,100
51	Office Supplies	168	86	100	100
52	Operating Supplies	1,596	3,393	1,396	1,600
52-11	Vehicle Fuel	3,362	2,677	3,438	2,812
54	Books-Publ-Subscriptions	1,250	1,384	1,553	1,653
55	Training	990	635	2,515	2,015
	<b>Operating Expenditures</b>	<b>\$ 23,511</b>	<b>\$ 26,616</b>	<b>\$ 25,634</b>	<b>\$ 25,186</b>
64	Machinery & Equipment	-	7,816	-	-
	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ 7,816</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Department Total</b>	<b>\$ 434,132</b>	<b>\$ 452,714</b>	<b>\$ 451,643</b>	<b>\$ 458,068</b>

# FINANCE

## Department Summary

The Finance Department has the ultimate responsibility for the financial record keeping and for safeguarding the financial assets of the City. It manages the City's financial resources efficiently through timely, responsive, and complete reporting to the City's Commissioners, management, citizens, financial community, and oversight agencies. The Finance Department maintains appropriate controls for accounting and procurement practices, processes payroll accounts/payable accounts/receivable, recommends investment and financial strategies, monitors city-wide cash plan, compliance with City budget, prepares the City budget and annual financial statements.

## Goals & Objectives

### **Goal 1: Refine and disseminate information for management to aid in their financial and performance accountability**

Objective 1: Provide the City Commission with a midyear budget analysis.

Objective 2: Work closely with the City Commission and City Manager to evaluate needs.

Objective 3: Retrain departments on how to run reports to capture department specific functions.

### **Goal 2: Expand the use of paperless processes**

Objective 1: Maximize the use of the financial management software to streamline procedures.

Objective 2: Convert vendors paid by check to electronic payment.

Objective 3: Scanning contracts and agreements into OnBase.

### **Goal 3: Provide timely reporting to ensure informed decisions for the City and its citizens**

Objective 1: Generate customized department specific reports using Cognos (QRep) software.

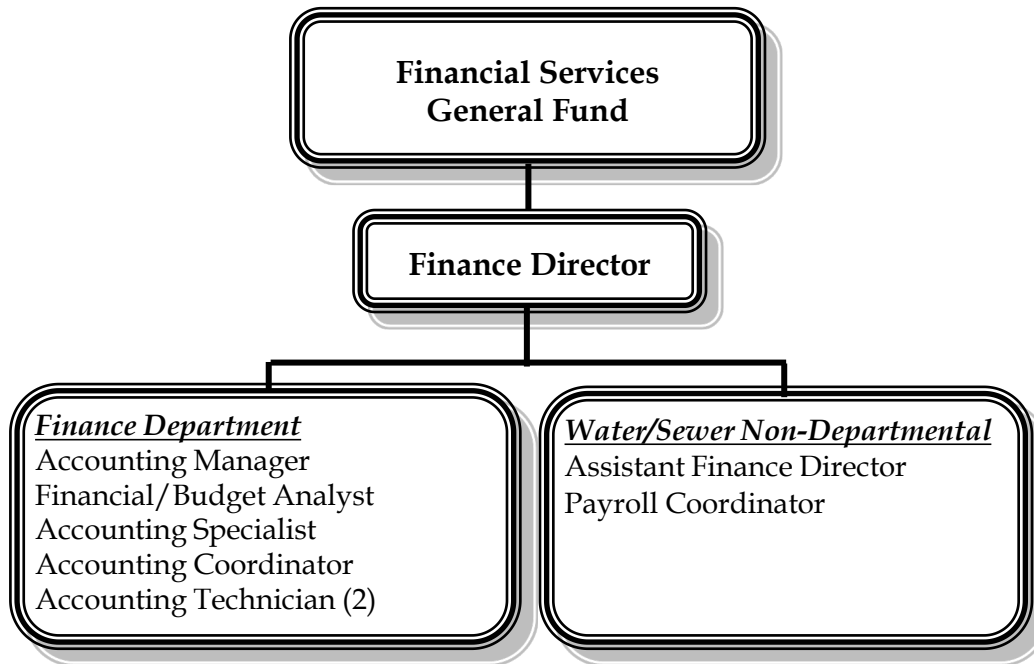
Objective 2: Work closely with department heads to evaluate needs.

Objective 3: Satisfy public request for financial information and transparency.

### **Goal 4: Place backups in each position to ensure the continuous performance of the Finance Department's essential functions**

Objective 1: Cross training in fixed assets, investments, month/year end procedures, fleet and risk management.

# Finance - Personnel Schedule



Position Title	FY 2018	FY 2019	FY 2020	FY 2021
Accounting Clerk II	-	-	-	-
Accounting Specialist	1.00	1.00	1.00	1.00
Accounting/Payroll Specialist	-	-	-	-
Accounting Technician	2.00	2.00	2.00	2.00
Finance Director	1.00	1.00	1.00	1.00
Financial/Budget Analyst	1.00	1.00	1.00	1.00
Senior Staff Accountant	-	-	-	-
Accounting Coordinator	1.00	1.00	1.00	1.00
Accounting Manager	1.00	1.00	1.00	1.00
Total	7.00	7.00	7.00	7.00

# Finance

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	484,726	583,151	597,666	600,566
Operating Expenditures	(51,248)	(92,118)	(90,138)	(93,675)
Capital Outlay	5,719	-	-	-
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 439,197</b>	<b>\$ 491,033</b>	<b>\$ 507,528</b>	<b>\$ 506,891</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Finance Department	439,197	491,033	507,528	506,891
<b>Total Expenditures</b>	<b>\$ 439,197</b>	<b>\$ 491,033</b>	<b>\$ 507,528</b>	<b>\$ 506,891</b>

# Finance - Expenditures

## General Fund

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
11	Executive Salaries	108,884	111,751	112,469	115,843
12	Regular Salaries & Wages	234,118	297,665	304,326	313,455
14	Overtime Pay	5,422	2,403	1,000	1,000
21	FICA Taxes	23,979	28,394	30,067	31,025
22	Retirement Contribution	26,074	35,828	36,348	37,436
23	Life & Health Insurance	85,444	106,382	112,871	101,204
24	Worker's Compensation	805	728	585	603
	<b>Personnel Services</b>	<b>\$ 484,726</b>	<b>\$ 583,151</b>	<b>\$ 597,666</b>	<b>\$ 600,566</b>
34	Other Contractual Service	976	-	-	-
40	Travel Per Diem	3,023	4,500	3,500	3,500
41	Communication Services	256	485	300	400
42	Freight & Postage	2,807	2,812	3,185	3,185
44	Rents & Leases	2,095	1,459	2,200	1,800
46	Repairs & Maintenance	5,854	3,146	5,000	4,000
47	Printing & Binding	97	-	-	-
48	Promotional Activities	695	440	-	-
49	Other Current Charges	1,589	1,589	1,500	1,500
49-01	Interdept Allocation	(76,512)	(116,747)	(116,023)	(116,760)
51	Office Supplies	878	1,197	1,000	1,000
52	Operating Supplies	5,195	5,377	7,000	5,500
54	Books-Publ-Subscriptions	1,040	1,955	200	200
55	Training	759	1,669	2,000	2,000
	<b>Operating Expenditures</b>	<b>\$ (51,248)</b>	<b>\$ (92,118)</b>	<b>\$ (90,138)</b>	<b>\$ (93,675)</b>
64	Machinery & Equipment	5,719	-	-	-
	<b>Capital Outlay</b>	<b>\$ 5,719</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Department Total</b>	<b>\$ 439,197</b>	<b>\$ 491,033</b>	<b>\$ 507,528</b>	<b>\$ 506,891</b>

# Finance

## Performance Measures:

### Workload Measures

	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>
Accounts Payable transactions	13,300	13,854	13,755	14,006
Purchasing Card transactions	8,930	8,864	8,875	9,153
Accounts Payable checks	5,454	5,168	5,020	5,121
Accounts Payable (EFT) Electronic Fund Transfer payments	541	698	707	589
E Payable Payments	548	476	455	361
Payroll Benefit Codes Maintained Weekly	2,701	2,765	2,892	3,036
Payroll Adjustment before Tax Codes Maintained	925	989	1,047	1,099
Payroll Deduction Codes Maintained	301	325	332	348
Additional Pay Codes Maintained	68	71	73	76
Number of Employees - Payroll Processing	351	356	357	349
Direct Deposit transactions	19,148	19,205	19,347	21,732

### Department Measures

	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>
GFOA CAFR Award Received	Y	Y	Y	Y
GFOA Distinguished Budget Presentation Award Received	Y	Y	Y	Y
Unqualified Audit Opinion Received	Y	Y	Y	Y



# PROCUREMENT SERVICES



## Department Summary

Procurement Services manages the procurement of necessary supplies, equipment and services at the lowest possible cost consistent with the quality needed to meet the requirements for the City of Tarpon Springs and to ensure that the taxpayers receive the maximum value for each dollar expended. Procurement Services uses a variety of methods including: competitive solicitations, cooperative purchasing, piggybacking of other agency's competitively solicited bids, and use of the City issued purchasing cards.

## Goals & Objectives

### **Goal 1: Effectively manage the solicitation of all procurement processes**

Objective 1: Procure goods and services for the City of Tarpon Springs using the most cost effective, competitive method available to ensure that the taxpayers receive the maximum value for each dollar expended.

Objective 2: Whenever possible, issue solicitations for goods and services directly from Procurement Services.

### **Goal 2: Expand the city-wide use of the P-Card and ePayables**

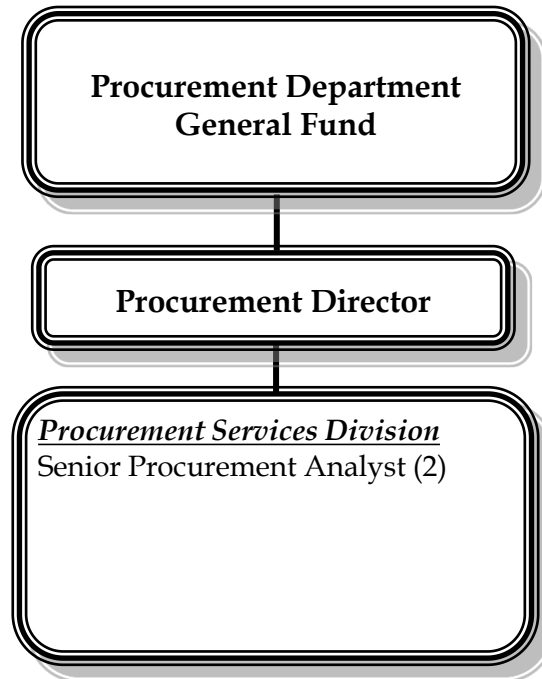
Objective 1: Encourage new vendors to accept the City issued PCard and find innovative ways to use the PCard to increase the rebate received from these purchases.

### **Goal 3: Continue staff development, provide excellent customer service, and provide training for user departments**

Objective 1: Provide Procurement Services staff opportunities for professional development through various training events such as classes, professional association events, seminars, webinars, and online training.

Objective 2: Provide excellent customer service to both internal (City staff) and external clients (vendors).

# Procurement - Personnel Schedule



## Position

### Title

### FY 2018 FY 2019 FY 2020 FY 2021

Procurement Services Director	1.00	1.00	1.00	1.00
Chief Procurement Officer	-	-	-	-
Senior Procurement Analyst	1.00	1.00	2.00	2.00
Procurement Analyst	1.00	1.00	-	-
Total	3.00	3.00	3.00	3.00

# Procurement

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	266,181	251,746	293,228	291,758
Operating Expenditures	(26,076)	(46,338)	(41,997)	(38,175)
Capital Outlay	1,737	-	-	-
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 241,842</b>	<b>\$ 205,408</b>	<b>\$ 251,231</b>	<b>\$ 253,583</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Procurement	241,842	205,408	251,231	253,583
<b>Total Expenditures</b>	<b>\$ 241,842</b>	<b>\$ 205,408</b>	<b>\$ 251,231</b>	<b>\$ 253,583</b>

# Procurement - Expenditures

## General Fund

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
11	Executive Salaries	91,363	94,063	96,470	99,375
12	Regular Salaries & Wages	114,450	104,015	129,054	125,454
21	FICA Taxes	15,434	14,839	16,999	16,946
22	Retirement Contribution	17,906	15,767	19,621	19,560
23	Life & Health Insurance	26,582	22,671	30,768	30,108
24	Worker's Compensation	446	391	316	315
	<b>Personnel Services</b>	<b>\$ 266,181</b>	<b>\$ 251,746</b>	<b>\$ 293,228</b>	<b>\$ 291,758</b>
40	Travel Per Diem	2,490	1,901	2,400	2,400
41	Communication Services	-	183	-	-
42	Freight & Postage	112	132	108	108
44	Rents and Leases	265	155	500	500
46	Repairs & Maintenance	817	-	680	300
47	Printing & Binding	-	115	-	-
48	Promotional Activities	-	-	150	-
49	Other Current Charges	132	-	-	-
49-01	Interdept Allocation	(32,878)	(53,100)	(50,235)	(49,233)
51	Office Supplies	140	619	300	300
52	Operating Supplies	1,232	1,507	2,200	5,550
52-11	Vehicle Fuel	-	37	-	-
54	Books-Publ-Subscriptions	1,464	1,195	900	900
55	Training	150	918	1,000	1,000
	<b>Operating Expenditures</b>	<b>\$ (26,076)</b>	<b>\$ (46,338)</b>	<b>\$ (41,997)</b>	<b>\$ (38,175)</b>
64	Machinery & Equipment	1,737	-	-	-
	<b>Capital Outlay</b>	<b>\$ 1,737</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Department Total</b>	<b>\$ 241,842</b>	<b>\$ 205,408</b>	<b>\$ 251,231</b>	<b>\$ 253,583</b>

# Procurement Services

## Performance Measures:

Workload Measures	FY17	FY18	FY19	FY20*
Total Procurement Files Opened***	171	178	145	162
Procurement Files opened using competitive solicitations (including City of Tarpon Springs solicitations and Procurement Files opened using competitive solicitations (City of Tarpon Springs solicitations ONLY)	109	114	63	99
	56	58	38	60

Department Measures	FY17	FY18	FY19	FY20
PCard rebate received**	\$ 44,599	\$ 49,606	\$51,829	\$50,000**
Professional Certification	Y	Y	Y	Y
Procurement Files opened using competitive solicitations (including City of Tarpon Springs solicitations and Procurement Files opened using competitive solicitations (City of Tarpon Springs solicitations ONLY)	64%	64%	43%	61%
	33%	33%	26%	37%

\*Estimated Data

\*\*Estimated rebate for FY 2020

\*\*\*Files are opened when the annual expenditure is expected to reach or exceed \$10,000 and include Bids, Cooperative/Piggyback, Non-Competitive, RFP's, Quotes, RFI's and Emergency Purchases.

# INFORMATION TECHNOLOGY



## Department Summary

The Information Technology Division (IT Division) establishes tactical and strategic plans; standards and processes that are instrumental in advancing the effective use of technology throughout the City and helping Departments reach goals established to support the City. Included in our responsibilities are vital fundamentals; such as technology acquisition and approval process, major system prioritizing and systems disaster recovery.

## Goals & Objectives

### **Goal 1: Expanding capabilities of web based technology**

Objective 1: Advancing web technologies will continue to provide opportunity for the City to enhance delivery of information and services to residents, businesses, other government agencies, economic development prospects and visitors. Video, blogs, wikis, RSS feeds, social networking and other web based services will be expanded as deemed appropriate and beneficial for the City in meeting objectives.

### **Goal 2: Hybrid Cloud Services and Computing**

Objective 1: Cloud computing is a method to increase capacity or add capabilities on the fly without investing in new infrastructure, training new personnel or licensing new software. Cloud computing includes any subscription-based or pay-per-use service that, in real time over the Internet, extends Information Technology's existing capabilities. It has the potential to change the way in which the Tarpon Springs Information Technology Division is structured and functions during the next five years.

Objective 2: SaaS (Software as a Service) delivers a single application through the browser to thousands of customers using a multitenant architecture. On the City side, it means no upfront investment in servers or software licensing; on the provider side, with just one app to maintain, costs for some apps may be lower compared to City hosting.

Objective 3: Utility computing provides virtual data centers that IT can access on demand. With the ability to provision servers in a matter of minutes, and the ability to distribute resources to workloads, this trend will replace parts of the existing Tarpon Springs datacenter over the next 5 years.

Objective 4: Web services in the cloud offer interfaces that enable developers to exploit functionality over the Internet, rather than delivering full-blown applications, such as APIs offered by Google Maps, ADP payroll processing, the U.S. Postal Service, Bloomberg and even conventional credit card processing services.

Objective 5: Platform as a service – In the future, the City may build custom applications that run on the provider's infrastructure and are delivered to City employees via the Internet from the provider's servers.

## Goals & Objectives (Cont'd.)

Objective 6: Hybrid Cloud computing further leverages cloud capabilities by using services from multiple public and private clouds to improve agility and increase capability.

### **Goal 3: Bring your own device (BYOD) and Mobile Device Management**

Objective 1: Enterprises are experiencing surging demand to allow personal device access to corporate applications and data. Enterprise mobile device management of corporate and personal owned devices is becoming increasingly important to protect employees and corporate data. The City of Tarpon Springs has established minimal personal device access and management, and is currently assessing comprehensive mobile device management solutions for personal and City owned mobile devices. Mobile devices have passed PCs as the most common web access tool, and over 80% of all handsets in mature markets are smart phones. Additionally HTML5 and the browser became a mainstream application developer environment. The City is monitoring these trends in terms of web application development strategies and priorities as well as application development for mobile applications.

### **Goal 4: Flash/Solid State Memory Advances**

Objective 1: Flash memory is not new, but it is moving up to a new tier in the storage echelon. Flash memory is a semiconductor memory device, familiar from its use in USB memory sticks and digital camera cards. It is much faster than rotating disk, but considerably more expensive, however this differential is shrinking. At the rate of price declines, the technology will enjoy more than a 100 percent compound annual growth rate during the next few years. As a result, this technology may become more strategic in the City's IT areas as it will offer a new layer of the storage hierarchy in servers and client computers that offer key advantages including reduced space requirements, energy efficiency, lower heat output, improved performance and ruggedness.

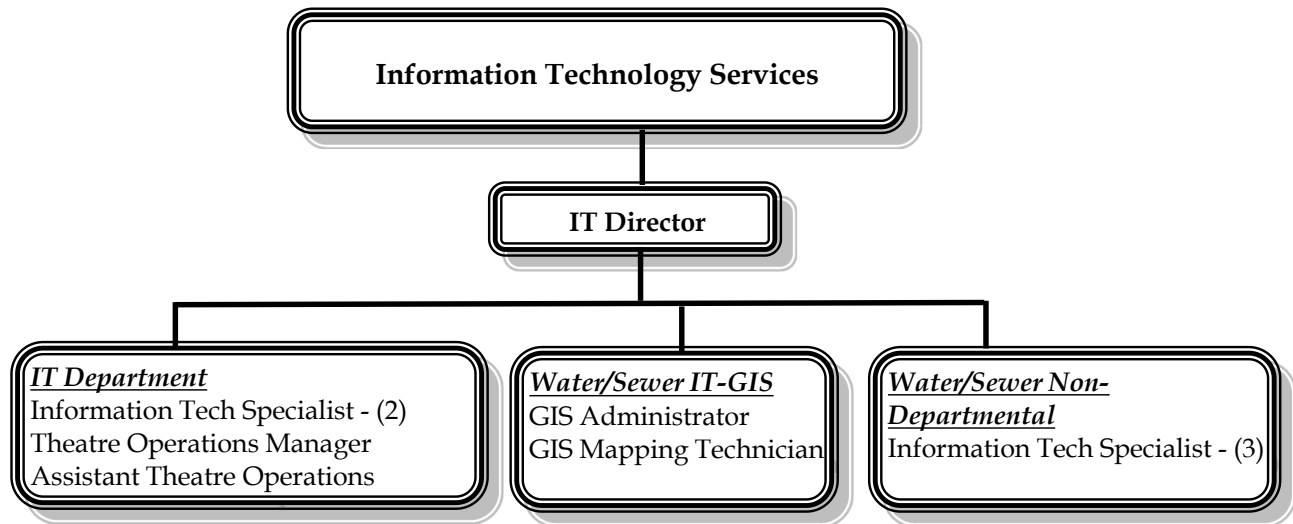
### **Goal 5: Application Virtualization and System Management Appliances**

Objective 1: Application virtualization includes software technologies that improve portability, manageability and compatibility of applications by encapsulating them from the underlying operating system on which they are executed. A fully virtualized application is not installed in the traditional sense although it is still executed as if it were. While not new technologies, recent and developing advances in application virtualization and system management appliances may help the City to streamline deployment and management while reducing support costs associated with the more than 500 computers used for City operations.

### **Goal 6: Software Defined Networks**

Objective 1: Software defined networks provide a new way to operate networks; in which control of the network moves into an OS. It moves control from individual devices to a central controller and allows configuration of the network from one place.

## Information Technology - Personnel Schedule



Position Title	FY 2018	FY 2019	FY 2020	FY 2021
<b>IT:</b>				
IT Director	1.00	1.00	1.00	1.00
Information Technology Specialist*	1.25	1.25	1.25	1.25
Total	2.25	2.25	2.25	2.25
<b>IT Theatre:</b>				
Assistant Theatre Operator**	-	1.00	1.00	1.00
Theatre Operations Manager**	-	1.00	1.00	1.00
Total	-	2.00	2.00	2.00
<b>Department Total</b>	<b>2.25</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>

### FY 2021:

\*One position is funded 50% in IT and 50% in Water-Sewer Non-Departmental, and the other position is funded 75% in IT and 25% in Water-Sewer Non-Departmental.

\*\*Reorganization reclass from cultural affairs FY 2019



# Information Technology

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	270,483	438,058	398,061	407,132
Operating Expenditures	219,588	278,121	430,645	324,860
Capital Outlay	117,109	88,762	109,250	63,695
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 607,180</b>	<b>\$ 804,941</b>	<b>\$ 937,956</b>	<b>\$ 795,687</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Information Technology	607,180	600,448	692,847	600,203
Information Technology-Theatre	-	204,493	245,109	195,484
<b>Total Expenditures</b>	<b>\$ 607,180</b>	<b>\$ 804,941</b>	<b>\$ 937,956</b>	<b>\$ 795,687</b>

# Information Technology - Expenditures

## General Fund

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
11	Executive Salaries	92,720	95,466	97,920	100,857
12	Regular Salaries & Wages	65,134	166,625	170,354	175,464
13	Other Salaries & Wages	34,650	34,583	-	-
14	Overtime Pay	19,855	28,936	26,000	30,000
15	Special Pay	1,467	5,270	200	-
21	FICA Taxes	15,990	24,284	21,424	22,851
22	Retirement Contribution	14,812	25,778	24,967	25,998
23	Life & Health Insurance	25,513	56,619	56,794	51,543
24	Worker's Compensation	342	497	402	419
	<b>Personnel Services</b>	<b>\$ 270,483</b>	<b>\$ 438,058</b>	<b>\$ 398,061</b>	<b>\$ 407,132</b>
31	Professional Services	-	-	29,000	29,000
34	Other Contractual Service	1,785	6,360	14,500	8,000
40	Travel Per Diem	1,205	1,627	2,200	2,000
41	Communication Services	18,916	18,623	18,500	20,200
42	Freight & Postage	41	5	50	50
43-02	Electric Service	5,306	3,834	5,346	757
44	Rents & Leases	1,553	1,306	1,550	1,850
45	Insurance	1,589	1,749	1,953	2,004
46	Repairs & Maintenance	199,072	218,230	338,932	281,432
46-04	Vehicle Maintenance Repairs	378	1,849	1,562	581
49-01	Interdept Allocation	(54,649)	(59,101)	(67,922)	(113,878)
51	Office Supplies	102	182	700	200
52	Operating Supplies	41,268	76,497	76,701	85,981
52-11	Vehicle Fuel	74	300	98	208
54	Books-Publ-Subscriptions	560	1,125	975	975
55	Training	2,388	5,535	6,500	5,500
	<b>Operating Expenditures</b>	<b>\$ 219,588</b>	<b>\$ 278,121</b>	<b>\$ 430,645</b>	<b>\$ 324,860</b>
64	Machinery & Equipment	117,109	43,143	109,250	63,695
68	Intangible Assets	-	45,619	-	-
	<b>Capital Outlay</b>	<b>\$ 117,109</b>	<b>\$ 88,762</b>	<b>\$ 109,250</b>	<b>\$ 63,695</b>
	<b>Department Total</b>	<b>\$ 607,180</b>	<b>\$ 804,941</b>	<b>\$ 937,956</b>	<b>\$ 795,687</b>

Note: IT Theatre was separated and reclassified from cultural affairs for FY 2019.

# Information Technology

## Performance Measures:

Workload Measures	FY17	FY18	FY19	FY20*
Help Desk Tickets	2,074	3,200	3,645	3,800
Tickets Closed Within One Hour	477	600	650	710
Managed Devices	1,600	2,000	2,500	3,000

Department Measures	FY17	FY18	FY19	FY20*
Microsoft Certified Staff	Y	Y	Y	Y
Successful Audit	Y	Y	Y	Y
Percentage of System Downtime	0.01%	0.01%	0.01%	0.01%

\*FY 2020 Estimated data.

# INTERNAL AUDIT

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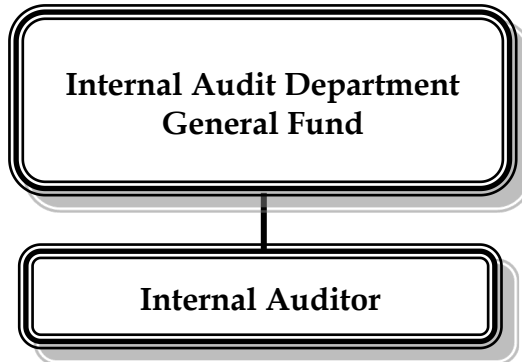
The Internal Audit department provides the public, elected officials, and management with a fair, objective and reliable assessment of the City's performance. This function is performed by an outside agency.

## Goals & Objectives

**Goal 1: Independently Reviews and Reports on Programs, Functions, Activities, and Organizations**

**Goal 2: Conducts Independent Audits**

# Internal Audit - Personnel Schedule



Position Title	FY 2018	FY 2019	FY 2020	FY 2021
Internal Auditor*	-	-	-	0.55
Total	-	-	-	0.55

\*This position is split 55% GF and 45% W-S Non-Departmental

# Internal Audit

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	-	-	-	55,015
Operating Expenditures	22,843	43,701	27,900	27,900
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 22,843</b>	<b>\$ 43,701</b>	<b>\$ 27,900</b>	<b>\$ 82,915</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Internal Audit	22,843	43,701	27,900	82,915
<b>Total Expenditures</b>	<b>\$ 22,843</b>	<b>\$ 43,701</b>	<b>\$ 27,900</b>	<b>\$ 82,915</b>

# Internal Audit - Expenditures

## General Fund

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
11	Executive Salaries	-	-	-	42,489
21	FICA	-	-	-	3,250
22	Retirement Contribution	-	-	-	3,697
23	Life and Health Insurance	-	-	-	5,520
24	Workers' Compensation	-	-	-	59
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,015</b>
32	Accounting & Auditing	22,843	43,701	27,900	27,900
	<b>Operating Expenditures</b>	<b>\$ 22,843</b>	<b>\$ 43,701</b>	<b>\$ 27,900</b>	<b>\$ 27,900</b>
	<b>Department Total</b>	<b>\$ 22,843</b>	<b>\$ 43,701</b>	<b>\$ 27,900</b>	<b>\$ 82,915</b>

# HUMAN RESOURCES

## Department Summary

The Human Resources Department is a customer-oriented team dedicated to providing a full range of human resources services to city staff. The Department is responsible for centralized position recruitment, testing, Civil Service compliance and new employee orientation; employee benefits administration including medical, dental, life insurances, General Employees' pension plan, wellness programs and voluntary benefits. Major responsibilities include employee and labor relations, contract negotiations, onboarding and orientation of new employees, as well as administration of the City's risk management program encompassing property and casualty, workers' compensation and specialty risk insurance. Other duties include city reception/switchboard and mail distribution functions.

## Goals & Objectives

### **Goal 1: Provide Comprehensive Employee Benefits and Wellness Programs**

Objective 1: The Human Resources Department will coordinate the administration of the City's insurance plans for FY 2020 including employee education regarding changes in plans, open enrollment procedures, cost-sharing responsibilities and IRC Section 125 programs. The department is implementing a new web-based benefits administration program where employees will be able to view and make changes to their benefits package which will upload to the insurance carriers; HR will be able to run various benefit reports.

Objective 2: The HR Department will schedule and coordinate an annual biometric screening for the Personal Health Assessment provided by the City's Wellness Clinic as well as administer special wellness programs such as lunch and learn workshops, targeted health seminars and special programs offered by the wellness division of the Florida League of Cities.

### **Goal 2: Provide Streamlining of Procedures**

Objective 1: The Human Resources Department will revise department forms and streamline workflow to maximize the efficiency of the recruitment process by reducing timelines required to fill city positions.

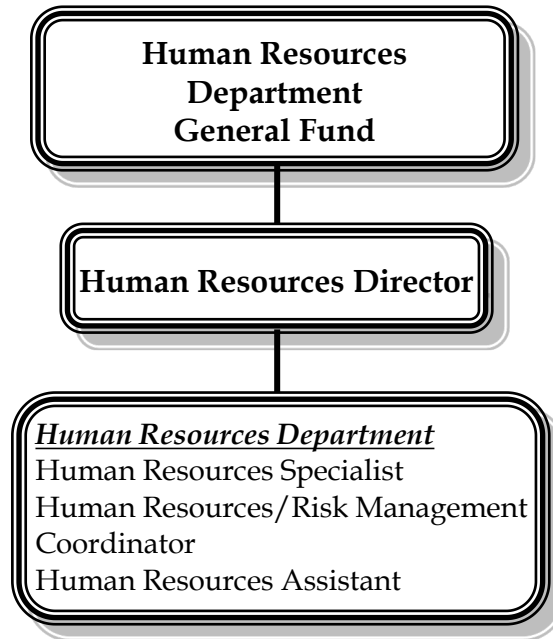
Objective 2: The Department will continue the process of coordinating pre-employment procedures, focusing on expediting third-party testing and reporting..

### **Goal 3: Expedite City Risk Management Claims reporting**

Objective 1: The Human Resources Department coordinates the Workers' Compensation process and claims filing through the Florida Municipal Insurance Trust and ensures entry of City assets into the on-line property, vehicle and equipment schedules. Human Resources also serves as liaison for all liability claims and lawsuits filed under the risk management portfolio with a goal of expediting the claims reporting process.



# Human Resources - Personnel Schedule



## Position Title

**FY 2018    FY 2019    FY 2020    FY 2021**

### Human Resources:

Human Resources Director	1.00	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00	1.00
Human Resources/Risk Management Coordinator	1.00	1.00	1.00	1.00
Human Resources Assistant	1.00	1.00	1.00	1.00
Total	4.00	4.00	4.00	4.00

# Human Resources

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	262,836	301,151	332,584	340,763
Operating Expenditures	(40,390)	(48,437)	(38,349)	(38,320)
Capital Outlay	5,271	2,587	-	-
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 227,717</b>	<b>\$ 255,301</b>	<b>\$ 294,235</b>	<b>\$ 302,443</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Human Resources	217,132	249,936	283,350	291,558
Youth Employment Program	10,585	5,365	10,885	10,885
<b>Total Expenditures</b>	<b>\$ 227,717</b>	<b>\$ 255,301</b>	<b>\$ 294,235</b>	<b>\$ 302,443</b>

# Human Resources - Expenditures

## General Fund

Acct.#		Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
11	Executive Salaries	108,578	111,857	112,575	115,953
12	Regular Salaries & Wages	84,628	113,782	137,506	141,816
13	Other Salaries & Wages	9,833	4,984	-	-
14	Overtime Pay	-	-	500	500
21	FICA Taxes	15,437	17,494	18,811	19,399
22	Retirement Contribution	16,809	19,631	21,800	22,469
23	Life & Health Insurance	27,031	32,938	41,041	40,264
24	Worker's Compensation	520	465	351	362
	<b>Personnel Services</b>	<b>\$ 262,836</b>	<b>\$ 301,151</b>	<b>\$ 332,584</b>	<b>\$ 340,763</b>
31	Professional Services	1,147	1,342	2,000	1,500
34	Other Contractual Services	13,096	5,292	11,385	11,385
40	Travel Per Diem	-	-	-	100
41	Communication Services	302	293	300	300
42	Freight & Postage	(5)	430	500	500
44	Rents and Leases	668	646	840	700
46	Repairs & Maintenance	894	-	525	200
49	Other Current Charges	640	1,994	2,000	2,000
49-01	Interdept Allocation	(58,902)	(59,596)	(58,124)	(59,205)
51	Office Supplies	652	361	725	400
52	Operating Supplies	1,118	801	1,500	3,800
	<b>Operating Expenditures</b>	<b>\$ (40,390)</b>	<b>\$ (48,437)</b>	<b>\$ (38,349)</b>	<b>\$ (38,320)</b>
64	Machinery & Equipment	5,271	2,587	-	-
	<b>Capital Outlay</b>	<b>\$ 5,271</b>	<b>\$ 2,587</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Department Total</b>	<b>\$ 227,717</b>	<b>\$ 255,301</b>	<b>\$ 294,235</b>	<b>\$ 302,443</b>

# Human Resources

## Performance Measures:

Workload Measures	FY17	FY18	FY19	FY20
Number of Employee Records Maintained (inc. volunteers)	357	364	373	356
Number of Applications Received	1,532	1,890	1,841	1,039
Number of Applications Processed	1,532	1,890	1,841	1,039
Number of Workers' Compensation Claimed Filed	32	39	31	19
Number Employees Terminated/Resigned/Retired	40	22	59	37
Number of Retirees enrolled in Health and Dental Insurances	46	39	42	29

Department Measures	FY17	FY18	FY19	FY20
On-time Health Insurance Invoices Processed	12	12	12	12
On-time Life Insurance Invoices Processed	12	12	12	12
On-time Voluntary Insurance Invoices Processed	12	36	36	36
Number HR Certified Staff	2	2	2	2

# City Attorney

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	-	-	-	-
Operating Expenditures	272,063	252,319	162,841	182,841
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 272,063</b>	<b>\$ 252,319</b>	<b>\$ 162,841</b>	<b>\$ 182,841</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
City Attorney	272,063	252,319	162,841	182,841
<b>Total Expenditures</b>	<b>\$ 272,063</b>	<b>\$ 252,319</b>	<b>\$ 162,841</b>	<b>\$ 182,841</b>

# City Attorney - Expenditures

## General Fund

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
31-01	City Attorney-Retainer	72,000	72,000	72,000	72,000
31-02	City Attorney-Litigation	77,957	75,845	49,820	59,820
31-05	Code Enforcement	21,765	26,963	5,520	5,520
31-06	Municipality/General	83,689	65,847	22,076	32,076
31-07	Legal-Personel-Thom, Size	16,652	11,664	13,425	13,425
31	Professional Services	272,063	252,319	162,841	182,841
	<b>Operating Expenditures</b>	<b>\$ 272,063</b>	<b>\$ 252,319</b>	<b>\$ 162,841</b>	<b>\$ 182,841</b>
	<b>Department Total</b>	<b>\$ 272,063</b>	<b>\$ 252,319</b>	<b>\$ 162,841</b>	<b>\$ 182,841</b>

# Planning Department Goals, Outcomes and Measures



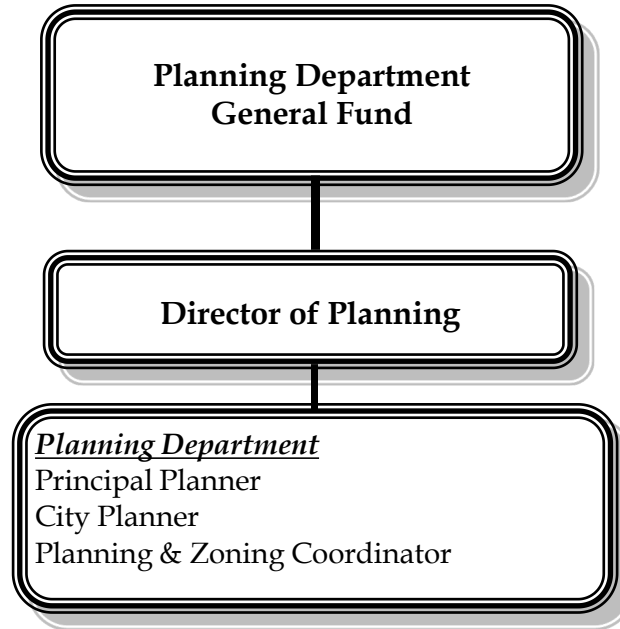
	<u>Goal 1</u> Improve external & internal customer service	<u>Goal 2</u> Modernization, update, coordination and integration of existing plans and codes to promote "good" growth	<u>Goal 3</u> Align Dept. Work Plan to City's needs	<u>Goal 4</u> Implement the Comprehensive Plan
Activities	Activities and Actions	Activities and Actions	Activities and Actions	Activities and Actions
	Utilize full capabilities of Navaline	Land Development Code>strategic updates to address identified issues	Coordinate with other Departments to support emerging/changing needs	See activities under Goal 2
	Online availability of basic zoning & land use information	Comprehensive Plan> Update analysis/needs; Visioning; Policy consolidation, integration and alignment with vision; Improve accessibility to public	Coordinate work plan with Sustainability Committee	Disston Corridor Study
	Streamline staff reports to provide clear, concise information	Special Area Plan & Transect Code evaluation and update>density/FAR, CHAA, affordable housing	Implement online community engagement platform to improve outreach and accessibility of City projects	Evaluate implementation/progress of the 2007 Multi-Modal Quality of Service Analysis and Recommendations (Appendix to Transportation Element)
	Implement Planner of the Day function in coordination with Building Services Evaluate options to improve/expedite the Site Plan Review Process	Evaluate & Update the CRA Plan (coordination with Economic Development)	Conduct regular "check-ins" with the BOC on Dept. works plans & progress	

	Goal 1 Outcomes	Goal 2 Outcomes	Goal 3 Outcomes	Goal 4 Outcomes
Outcomes	Reduce internal paperwork	Reduce variances	Department activities support the needs of the City	See Goal 2 Outcomes
	Reduce incoming calls and emails for basic information	Reduce number of amendments to land use and zoning	Citizens are able to engage and provide meaningful, qualitative and quantitative input into City projects, planning efforts and activities	Community and BOC consensus on approach to Disston corridor improvements
	Improve decision-making process for all Boards	Increase investment of private dollars>increase in taxable value & advalorem tax collections	Increased transparency of Dept actions	
	"One-stop shop" for applicants	Increase in annual TIF revenues		
	Quantify staff time spent on routine processes			

	Goal 1 Performance Measures	Goal 2 Performance Measures	Goal 3 Performance Measures	Goal 4 Performance Measures
Measures	1.1 Avg Monthly inquiries (Phone, email)	2.1-2.6 Planning Applications Processed (see tracking sheet for break out)	3.1 Citizen participation metrics from online community engagement platform	4.1 Completion of Disston Phase I outreach, consensus & next steps
	1.2 Staff hours dedicated to permit review	2.7 Value of residential and non-residential building permits	3.2 Citizen participation metrics from traditional engagement processes	4.2 % Completion of LDC Updates
	1.3 Board satisfaction with staff presentations & packets	2.8 CRA Property Valuations	3.3 Grant \$ Awarded	4.3 % Completion of Comp Plan Updates
	1.4 Review "turn around" time of permits			4.4 % Completion of SAP/Transect Code Updates
	1.5 Site Plan Review Approval Times			4.5 % Completion of CRA Plan update 4.6 % Completion of MMQOS Evaluation and Update

	Goal 1 Performance Measures Notes	Goal 2 Performance Measures Notes	Goal 3 Performance Measures Notes	Goal 4 Performance Measures Notes
Notes	1.1 Downward Trending	2.1-2.6 Generally downtrending preferred	3.1 Benchmark first year, increasing trend	4.1 Yes/No to move to Phases 2 and 3
	1.2 Downward Trending or steady state	2.7 Upward Trending	3.2 Benchmark first year, steady trend or decrease (assuming increased use of online platform)	4.2 Consensus on issues to be addressed/required updates
	1.3 Implement through annual survey of BOC, BOA, P&Z, HPB	2.8 Long term measure of success upward trending	3.3 Capture success in obtaining grant funds	4.3 Target completion of needs analysis, visioning, outreach, policy consolidation, integration approach
	1.4 Downward Trending			4.4 Target 100% completion of identified updates
	1.5 Reduce review and approval time while maintaining transparency to the public			4.5 Target 50% completion, requires coordination with Pinellas County and SAP/Transect Code updates 4.6 Coordinates with CRA/SAP Updates

# Planning - Personnel Schedule



Position Title	FY 2018	FY 2019	FY 2020	FY 2021
<b>Planning:</b>				
Director of Planning	1.00	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00	1.00
Planning & Zoning Coordinator	1.00	1.00	1.00	1.00
City Planner	1.00	1.00	1.00	1.00
Total	4.00	4.00	4.00	4.00



# Planning

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	287,935	278,162	345,937	402,964
Operating Expenditures	58,766	65,889	109,987	166,139
Capital Outlay	-	4,151	4,500	-
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 346,701</b>	<b>\$ 348,202</b>	<b>\$ 460,424</b>	<b>\$ 569,103</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Planning	346,701	348,202	460,424	569,103
<b>Total Expenditures</b>	<b>\$ 346,701</b>	<b>\$ 348,202</b>	<b>\$ 460,424</b>	<b>\$ 569,103</b>

# Planning - Expenditures

## General Fund

Acct.#		Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
11	Executive Salaries	84,071	86,516	87,072	115,953
12	Regular Salaries & Wages	135,505	121,379	165,609	186,644
13	Other Salaries & Wages	-	-	-	-
14	Overtime Pay	1,110	1,265	1,500	1,500
21	FICA Taxes	16,268	15,270	19,445	23,263
22	Retirement Contribution	16,546	17,075	22,114	26,457
23	Life & Health Insurance	30,670	36,224	49,841	48,721
24	Worker's Compensation	465	433	356	426
25	Unemployment Compensation	3,300	-	-	-
	<b>Personnel Services</b>	<b>\$ 287,935</b>	<b>\$ 278,162</b>	<b>\$ 345,937</b>	<b>\$ 402,964</b>
31-00	Professional Services	25,939	24,197	60,000	130,000
31-03	Plat Review	2,035	-	5,000	3,000
40	Travel Per Diem	-	297	850	400
41	Communication Services	-	419	980	1,396
42	Freight & Postage	1,029	1,628	1,333	1,800
44	Rents & Leases	1,499	1,383	1,000	1,503
46	Repairs & Maintenance	1,040	1,146	480	1,000
47	Printing & Binding	422	220	750	450
48	Promotional Activities	-	-	100	-
49	Other Current Charges	19,819	13,678	12,500	14,750
51	Office Supplies	681	653	750	700
52	Operating Supplies	1,843	3,037	5,015	6,655
54	Books-Publ-Subscriptions	1,592	1,513	3,444	3,285
55	Training	2,867	17,718	17,785	1,200
	<b>Operating Expenditures</b>	<b>\$ 58,766</b>	<b>\$ 65,889</b>	<b>\$ 109,987</b>	<b>\$ 166,139</b>
64	Machinery & Equipment	-	4,151	4,500	-
	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ 4,151</b>	<b>\$ 4,500</b>	<b>\$ -</b>
	<b>Department Total</b>	<b>\$ 346,701</b>	<b>\$ 348,202</b>	<b>\$ 460,424</b>	<b>\$ 569,103</b>

Planning Dept. Performance Measures (Fiscal Year)		2017	2018	2019	2020 (estimated)	2021 (target/estimate)
Goal 1	Improve Internal and External Customer Service					
1.1	Average Monthly inquiries (Phone, email, records requests)				528	400
1.2	Ave monthly staff hours dedicated to permit review				14.5 hours	
1.3	Board satisfaction with staff presentations & packets				New measure	Satisfactory
1.4	Average review "turn around" time of building permits				2 days	2 days
1.5	Avg Site Plan Review Approval Times				166 days	90 days
Goal 2	Modernization, update, coordination and integration of existing plans and codes to promote "good" growth					
2.1	Variance Applications processed	21	36	26	15	10
2.2	Land Use and Zoning Amendments processed	6	4	3	9	5
2.3	TRC projects reviewed	86	82	120	115	100
2.4	BOC Reviewed Applications	49	61	64	60	50
2.5	HPB Applications Reviewed	23	19	25	15	20
2.6	Other administrative applications reviewed	2	12	19	26	20
2.7	Value of new construction building permits			\$ 23,375,010	\$ 22,904,330	\$ 24,000,000
2.8	CRA / Property Valuations			\$ 87,909,604	\$ 89,043,557	\$ 95,847,211
Goal 3	Align Dept. Work Plan to City's needs					
3.1	Citizen participation metrics from online community engagement platform				New measure	New measure
3.2	Citizen participation metrics from traditional engagment processes				New measure	New measure
3.3	Grant \$ Awarded			\$ 50,000.00	\$50,000	\$100,000
Goal 4	Implement the Comprehensive Plan					
4.1	Completion of Disston Phase I outreach, consensus & next steps				15	100
4.2	% Completion of LDC Updates				5	100
4.3	% Completion of Comp Plan Updates				0	60
4.4	% Completion of SAP/Transect Code Updates				0	100
4.5	% Completion of CRA Plan update				0	100
4.6	% Completion of MMQOS Evaluation and Update				0	100

# CITY CLERK

## Department Summary

The City Clerk Department provides consistent and accurate information to the public, elected officials, and city departments. The City Clerk's Office is responsible for records management and is records custodian, custodian of the seal, attest all city documents, responds to public information requests and is a "hub" for the dissemination of information, organizes and supervises all city elections, attends and keeps the official minutes of the Board of Commissioners, records and transcribes minutes of various city boards/committees, cemetery records, legal advertising, notice of public meetings, and code of ordinances supplements.

## Goals & Objectives

### Customer Service

#### **Goal 1: Provide quality customer service to citizens and employees**

Objective 1: Stay neutral and impartial, rendering equal service to all.

### Records

#### **Goal 2: Records Management**

Objective 1: Maintain compliance with Florida Statutes as it relates to public records.

Objective 2: Provide records scheduling and disposition as required by law.

Objective 3: Provide quality preservation, conservation, acquisition and citywide training.

### Elections

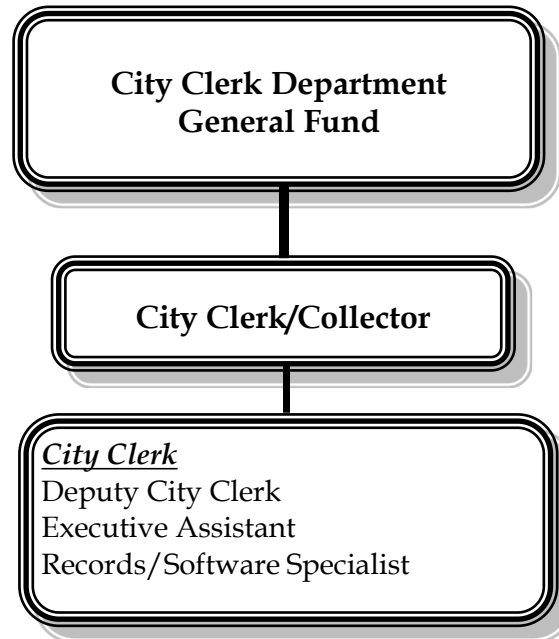
#### **Goal 3: Supervising Elections**

Objective 1: Maintain compliance with Florida Statutes as it relates to Elections.

Objective 2: Prepare election packets, qualify candidates, and assist candidates staying neutral and impartial.

Objective 3: Assist Voters with absentee ballots.

# City Clerk - Personnel Schedule



Position Title	FY 2018	FY 2019	FY 2020	FY 2021
City Clerk/Collector	1.00	1.00	1.00	1.00
Deputy City Clerk*	0.50	0.50	0.50	0.50
Executive Secretary	1.00	-	-	-
Executive Assistant	-	1.00	1.00	1.00
Records/Software Specialist	1.00	1.00	1.00	1.00
Total	3.50	3.50	3.50	3.50

\*This position is funded 50% Gen. Fund - City Clerk and 50% W/S Fund - Collections.

# City Clerk

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	282,866	291,369	297,316	343,398
Operating Expenditures	39,893	61,036	59,919	57,510
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 322,759</b>	<b>\$ 352,405</b>	<b>\$ 357,235</b>	<b>\$ 400,908</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
City Clerk	322,759	352,405	357,235	400,908
<b>Total Expenditures</b>	<b>\$ 322,759</b>	<b>\$ 352,405</b>	<b>\$ 357,235</b>	<b>\$ 400,908</b>

# City Clerk - Expenditures

## General Fund

Acct.#		Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
11	Executive Salaries	128,140	130,186	129,334	167,195
12	Regular Salaries & Wages	79,788	82,587	83,802	86,505
14	Overtime Pay	1,300	1,677	700	700
21	FICA Taxes	15,379	15,747	15,767	18,870
22	Retirement Contribution	18,203	18,657	18,604	22,133
23	Life & Health Insurance	39,644	42,141	48,809	47,639
24	Worker's Compensation	412	374	300	356
	<b>Personnel Services</b>	<b>\$ 282,866</b>	<b>\$ 291,369</b>	<b>\$ 297,316</b>	<b>\$ 343,398</b>
31	Professional Services	-	9,910	7,411	7,411
34	Other Contractual Service	3,743	7,346	7,573	7,573
40	Travel Per Diem	3,753	-	1,200	600
41	Communication Services	483	288	500	500
42	Freight & Postage	2,509	8,743	7,194	7,194
43-02	Electric Service	2,755	3,181	2,829	720
44	Rents & Leases	9,975	11,945	12,401	12,401
46	Repairs & Maintenance	1,992	2,116	3,008	3,008
47	Printing & Binding	568	490	-	-
48	Promotional Activities	3,006	2,629	1,500	1,500
49	Other Current Charges	6,413	6,135	5,370	5,970
51	Office Supplies	865	418	1,000	1,000
52	Operating Supplies	1,874	6,084	6,966	6,966
54	Books-Publ-Subscriptions	1,907	1,385	1,967	2,167
55	Training	50	366	1,000	500
	<b>Operating Expenditures</b>	<b>\$ 39,893</b>	<b>\$ 61,036</b>	<b>\$ 59,919</b>	<b>\$ 57,510</b>
	<b>Department Total</b>	<b>\$ 322,759</b>	<b>\$ 352,405</b>	<b>\$ 357,235</b>	<b>\$ 400,908</b>

# City Clerk

## Performance Measures:

### Workload Measures

	FY17	FY18	FY19	FY20*
Burials processed	96	76	78	85
Cash Receipt Transactions	114,188	114,493	112,782	91,881
Deeds processed: Cemetery Plots, Columbarium's, Lawn Crypts, Mausoleums, and Niches	30	28	35	47
Meetings recorded (BOC/CRA/CE/Budget Advisory/GEP/Sustainability)	57	62	57	59
Ordinances processed	31	31	22	29
Records request processed	1,109	1,374	1,385	1,140
Resolutions processed	44	35	38	56

### Department Measures

	FY17	FY18	FY19	FY20
Certified Municipal Clerk	Y	Y	Y	Y

\* Figures through July 2020



# POLICE DEPARTMENT

## Department Summary

The Mission of the Tarpon Springs Police Department is to Reduce Crime and Enhance Quality of Life through a Cooperative Partnership with the Community. The Tarpon Springs Police Department will strive for excellence in policing. This will be accomplished through training, innovation and exceeding the expectations of our citizens, in delivering on our vision of "Building a Better Future". Our service to the public must always be accomplished with the utmost consideration and application of respect, honesty and morality. We will strive to attain the highest level of Law Enforcement effectiveness through continual education and the constant pursuit of organizational excellence. We shall provide the highest quality of service possible to meet the ever changing needs of the community. We value innovation and support creativity. We realize that constant change is a way of life and dedicate ourselves to proactively seek new and better ways to serve our community. All members will be held accountable for their part in the accomplishment of our mission while maintaining a constant adherence to these core values, and keep in line with our 5-year strategic plan.

## Goals & Objectives

### **Goal 1: Maintain and enhance community service and partnerships**

The Tarpon Springs Police Department will seek to maintain and enhance community service and outreach: offering citizens education on police procedures, continue the progress made on the take home vehicle policy, and streamline our approach to community outreach and services.

**Objective 1:** Continue vehicle take home policy within the City. Continually monitor allocation of police vehicles on an annual basis.

**Objective 2:** Establish supervision and administration of community outreach to include:

- a. Homeless Outreach
- b. Code Enforcement
- c. Crime Prevention
- d. Housing
- e. COPS program (Officers Visiting K-2 in Schools)
- f. K-9
- g. SRO's

**Objective 3:** Continue and expand current community initiatives

- a. Foot Patrol
- b. Business checks/Night eyes
- c. Bike patrol
- d. Cops N Kids Youth Center
- e. Community Officers in Public Schools (COPS)-Officers providing crime prevention and safety tips to K-2
- f. Crime Prevention Liaison
- g. Homeless Outreach
- h. Establish Public Housing Liaison

**Objective 4:** Continue to implement the six pillars as recommended by the President's Task Force on 21<sup>st</sup> Century Policing.

## Goals & Objectives (Cont'd.)

### **Goal #2: Infrastructure**

The Tarpon Springs Police Department will conduct a continuous review of technology needs, maintain and update a list of priorities and seek to expand digital storage capability.

**Objective 1:** Create Information Technology (IT) Committee

- a. Review Technology needs
- b. Prioritize needs
- c. Develop and update list of priorities
- d. Explore IT partnerships with City IT Division

**Objective 2:** Create Storage Committee

- a. Decide what is needed
- b. Base decisions on funding available

### **Goal #3: Staffing/Staff Development**

The Tarpon Springs Police Department will conduct efficiency, staffing, service, and organizational structure analysis, and seek to increase and enhance employee training, development and wellness.

**Objective 1:** Review structure of the department on an annual basis

**Objective 2:** Continue annual Lifescan physical assessments

**Objective 3:** Physical fitness program researched and implemented on a volunteer basis

**Objective 4:** Conduct annual evaluations of department staffing levels

**Objective 5:** Research grant opportunities

**Objective 6:** Assign and train additional personnel for recruitment duties

- a. Recruit individual to oversee Reserve/Part Time Officer Unit
- b. Review funding to sponsor candidates through Law Enforcement Academy
- c. Incorporate department culture training into Field Training Officer (FTO) curriculum

### **Goal #4: Mission Support**

The Tarpon Springs Police Department will seek to develop our capability for Intelligence-Led Policing by enhancing existing partnerships with other law enforcement agencies and conducting an internal assessment related to a crime analysis component.

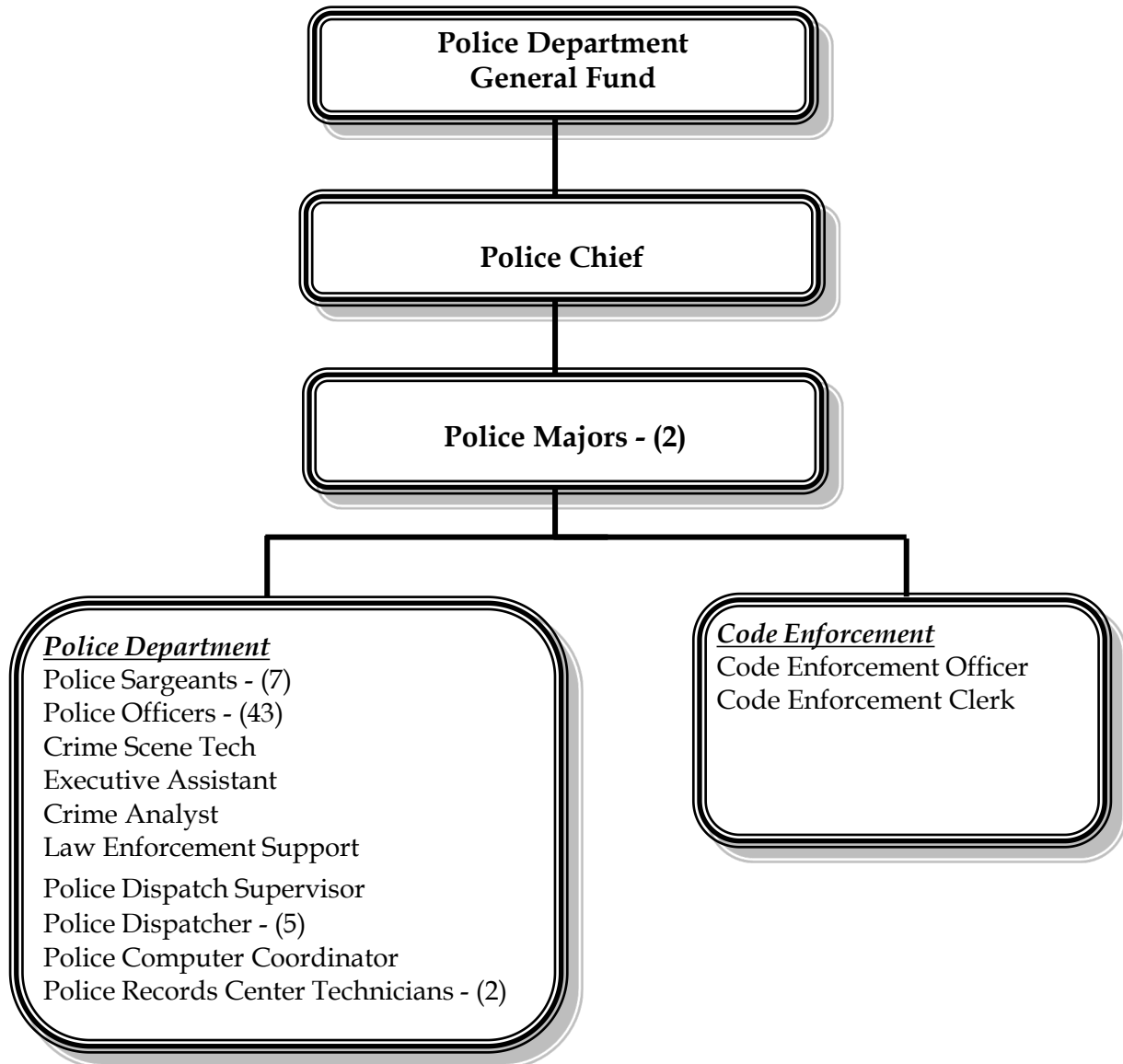
**Objective 1:** Continue to utilize and analyze data available through ACISS and Tri-Tech CAD

**Objective 2:** Contact other accredited law enforcement agencies who have established crime analysis function

- a. Review existing policies and procedures
- b. Determine job description, minimum requirements, pay and benefits
- c. Determine total cost

# Police - Organizational Chart

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# Police - Personnel Schedule

Position Title	FY 2018	FY 2019	FY 2020	FY 2021
<b>Police Department:</b>				
Police Chief	1.00	1.00	1.00	1.00
Majors	2.00	2.00	2.00	2.00
Police Officers	42.00	43.00	43.00	43.00
Sergeant	6.00	7.00	7.00	7.00
School Crossing Guards (Part-Time)	6.00	6.00	6.00	6.00
Crime Analyst	1.00	1.00	1.00	1.00
Executive Secretary	1.00	-	-	-
Executive Assistant	-	1.00	1.00	1.00
Law Enforcement Support	1.00	1.00	1.00	1.00
Communications Dispatcher	6.00	6.00	-	-
Police Dispatcher	-	-	5.00	5.00
Police Dispatch Supervisor	-	-	1.00	1.00
Crime Scene Tech	1.00	1.00	1.00	1.00
Police Computer Coordinator	1.00	1.00	1.00	1.00
Police Records Center Technician	2.00	2.00	2.00	2.00
Total	70.00	72.00	72.00	72.00
<b>Code Enforcement:</b>				
Code Enforcement Officer	1.00	1.00	1.00	1.00
Code Enforcement Clerk	-	-	-	1.00
Total	1.00	1.00	1.00	2.00
Department Total	71.00	73.00	73.00	74.00

# Police

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY2018</b>	<b>Actual FY2019</b>	<b>Budgeted FY2020</b>	<b>Budgeted FY2021</b>
Personnel Services	6,435,170	6,878,833	6,887,066	7,069,343
Operating Expenditures	1,267,718	1,258,985	1,430,745	1,396,922
Capital Outlay	145,418	90,984	71,300	16,000
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 7,848,306</b>	<b>\$ 8,228,802</b>	<b>\$ 8,389,111</b>	<b>\$ 8,482,265</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY2018</b>	<b>Actual FY2019</b>	<b>Budgeted FY2020</b>	<b>Budgeted FY2021</b>
Police Department	7,767,443	8,167,606	8,318,480	8,354,150
Code Enforcement	51,571	50,539	66,431	123,915
Cops & Kids Donations	29,292	10,657	4,200	4,200
<b>Total Expenditures</b>	<b>\$ 7,848,306</b>	<b>\$ 8,228,802</b>	<b>\$ 8,389,111</b>	<b>\$ 8,482,265</b>

# Police- Expenditures

## General Fund

Acct.#	Account Description	Actual FY2018	Actual FY2019	Budgeted FY2020	Budgeted FY2021
11	Executive Salaries	108,578	114,274	112,575	115,953
12	Regular Salaries & Wages	4,060,099	4,217,667	4,195,153	4,305,806
13	Other Salaries & Wages	41,595	53,885	46,106	48,832
14	Overtime Pay	527,633	534,939	476,000	426,000
15	Special Pay	74,617	75,063	67,455	67,455
15-01	Off-Duty Assignments	80,210	81,995	74,285	74,285
21	FICA Taxes	337,409	349,042	344,753	349,971
22	Retirement Contribution	335,452	476,400	529,726	637,082
23	Life & Health Insurance	733,781	786,247	898,111	880,831
24	Worker's Compensation	135,796	189,321	142,902	163,128
	<b>Personnel Services</b>	<b>\$ 6,435,170</b>	<b>\$ 6,878,833</b>	<b>\$ 6,887,066</b>	<b>\$ 7,069,343</b>
31	Professional Services	56,391	78,189	82,800	82,300
34	Other Contractual Service	39,719	66,035	56,100	55,200
40	Travel Per Diem	26,500	36,296	36,900	31,800
41	Communication Services	105,297	113,229	128,550	126,900
42	Freight & Postage	8,631	8,028	6,564	6,564
43-01	Water/Sewer Service	1,163	2,482	1,344	1,653
43-02	Electric Service	51,646	54,370	52,816	50,096
44	Rents & Leases	9,207	5,777	11,652	10,670
45	Insurance	110,579	122,942	136,951	140,613
46	Repairs & Maintenance	106,325	103,412	175,670	170,835
46-04	Vehicle Maintenance Repairs	256,701	237,418	233,517	216,095
47	Printing & Binding	2,562	1,386	3,300	2,850
48	Promotional Activities	2,329	9,677	6,000	5,500
49	Other Current Charges	16,215	16,360	18,450	16,000
49-01	Interdept Allocation	(16,871)	(16,979)	(18,298)	(21,869)
51	Office Supplies	3,493	3,883	3,900	3,600
52	Operating Supplies	265,148	193,535	251,914	287,890
52-11	Vehicle Fuel	192,672	191,944	190,570	168,970
53	Road Materials	306	-	-	-
54	Books-Publ-Subscriptions	8,059	9,782	16,065	15,625
55	Training	21,646	21,219	35,980	25,630
	<b>Operating Expenditures</b>	<b>\$ 1,267,718</b>	<b>\$ 1,258,985</b>	<b>\$ 1,430,745</b>	<b>\$ 1,396,922</b>
62	Buildings	17,311	-	-	-
63	Improvements O/T Building	31,301	9,175	-	-
64	Machinery & Equipment	96,806	81,809	71,300	16,000
	<b>Capital Outlay</b>	<b>\$ 145,418</b>	<b>\$ 90,984</b>	<b>\$ 71,300</b>	<b>\$ 16,000</b>
	<b>Department Total</b>	<b>\$ 7,848,306</b>	<b>\$ 8,228,802</b>	<b>\$ 8,389,111</b>	<b>\$ 8,482,265</b>

# Police Department

## Department Measures

- The Tarpon Springs Police Department will conduct semi-annual reviews of this strategic plan to measure our progress in the achievement of our s
- Each semi-annual review of this plan will be completed by a committee appointed by the Operations Major.
- Each semi-annual report will evaluate our performance of the stated goals and objectives of this plan. The reports should also address if the plan needs to be amended or adjusted based on circumstances that may arise as we move through the "time period" of this plan. All finalized semi-annual reports will be forwarded by the Operations Major to the Chief for review and signature.

### UCR Part I Crime Statistics

T.S. Index Offenses	2018*	2019*	% Change
Murder	1	5	400.0%
Forcible Sex Offenses	16	13	-18.8%
Robbery	9	9	No Change
Aggravated Assault	54	63	16.7%
Burglary	61	77	26.2%
Larceny	477	495	3.8%
Motor Vehicle Theft	38	29	-23.7%
Total Index Offenses	656	691	5.3%

\*2018 and 2019 are last full years for which UCR Crime Statistics are available.

YEAR	Calls	Reports	Citations	DUI	Parking	Arrests
*2020	58,148	3,311	1,430	32	140	1,049
2019	62,255	4,177	1,999	39	86	1,494
2018	71,754	4,229	2,061	41	227	1,538
2017	69,901	4,444	1,968	26	301	1,018
2016	79,068	4,151	2,186	48	127	1,010

### ANNUAL BUDGET

F.Y. 2019 Total Police Budget Approx. 7.9 million dollars.

F.Y. 2018 Total Police Budget Approx. 7.25 million dollars.

# FIRE DEPARTMENT

## Department Summary

The Fire Department provides comprehensive services for the protection of its citizens from the dangers of fire and disaster mitigation, provides prevention and educational services that are responsive to the needs of our community and leadership in preventing fires, combating fires and preparation for dealing with natural and man-made disasters. The department also provides emergency medical service, Advanced Life Support and Basic Life Support.

## Goals & Objectives

### **Goal 1: Provide protection from fire and disaster**

Objective 1: The Fire Department ensures prompt access to our emergency services through the promotion of the Pinellas County 911 system. The Department responds to natural and man-made disasters with a comprehensive mitigation strategy that includes: planning, response and recovery and reduces the possibility of arson through thorough investigations of all fires.

Objective 2: The Department provides fire and safety awareness through an aggressive public education program utilizing alternative teaching methodologies; engine company demonstrations, town meetings, lectures, educational material, including hurricane information. The Fire Department provides many facets of education for health and safety benefits, children's education, CPR/AED training, fire extinguisher training and other appropriate topics.

### **Goal 2: Provide vital Emergency Medical Service**

Objective 1: The Fire Department provides Advanced Life Support and Basic Life Support for medical emergencies to the residents and visitors of Tarpon Springs. It also provides injury prevention and medical education services that are responsive to the needs of the community.

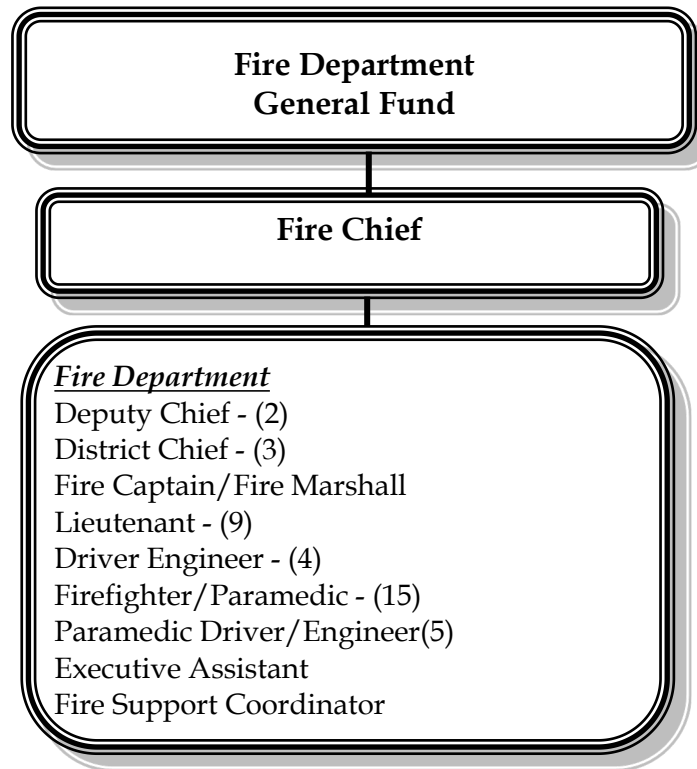
Objective 2: The Department ensures prompt response to calls for medical assistance and provides appropriate aid quickly. Delivers responsive medical treatment and assures transport to the appropriate medical facility as necessary.

### **Goal 3: Maintain High state of readiness through Education**

Objective 1: The Fire Department maintains a thoroughly trained staff of professional personnel who maintain certifications through continuous education programs endorsed by the department and Pinellas County EMS. Encourage educational development toward formal degrees for all employees.



# Fire - Personnel Schedule



Position Title	FY 2018	FY 2019	FY 2020	FY 2021
<b>Fire Department:</b>				
Fire Chief	1.00	1.00	1.00	1.00
Deputy Chief	2.00	2.00	2.00	2.00
District Chief	3.00	3.00	3.00	3.00
Fire Captain/Fire Marshall	1.00	1.00	1.00	1.00
Driver Engineer	4.00	4.00	4.00	4.00
Firefighter/Paramedic	16.00	16.00	11.00	15.00
Paramedic Driver/Engineer	-	-	5.00	5.00
Administrative Secretary	1.00	-	-	-
Fire Support Coordinator	-	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Lieutenant	9.00	9.00	9.00	9.00
Department Total	38.00	38.00	38.00	42.00

\*FY 2021 General Fund fully absorbs and funds 4 Firefighter/Paramedics from SAFER GRANT

# Fire

## Expenditure Summary

Expenditure Classification	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
Personnel Services	4,346,966	4,421,880	4,472,694	4,889,977
Operating Expenditures	777,140	837,237	809,447	790,914
Capital Outlay	34,146	38,511	22,460	-
Debt Service	-	-	-	-
Transfers	95,999	113,412	270,664	-
Reserves/Other	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,254,251</b>	<b>\$ 5,411,040</b>	<b>\$ 5,575,265</b>	<b>\$ 5,680,891</b>

## Expenditures by Division/Program

Division/Program	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
Fire Department	5,245,413	5,397,713	5,563,187	5,666,558
Fire Donations	6,205	1,247	500	500
Emergency Management	2,633	12,080	11,578	13,833
<b>Total Expenditures</b>	<b>\$ 5,254,251</b>	<b>\$ 5,411,040</b>	<b>\$ 5,575,265</b>	<b>\$ 5,680,891</b>

# Fire - Expenditures

## General Fund

Acct.#		Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
11	Executive Salaries	108,325	111,595	112,312	115,681
12	Regular Salaries & Wages	2,347,394	2,468,758	2,529,808	2,822,259
14	Overtime Pay	408,257	331,619	275,000	304,015
15	Special Pay	39,039	39,416	46,420	46,420
21	FICA Taxes	196,651	198,521	201,516	224,450
22	Retirement Contribution	727,919	722,097	745,343	756,180
23	Life & Health Insurance	403,358	434,931	470,976	505,499
24	Worker's Compensation	116,023	114,943	91,319	115,473
	<b>Personnel Services</b>	<b>\$ 4,346,966</b>	<b>\$ 4,421,880</b>	<b>\$ 4,472,694</b>	<b>\$ 4,889,977</b>
31	Professional Services	22,883	19,969	26,000	25,400
31-01	Interdepartment Allocation	60,607	65,642	62,520	65,714
32	Accounting & Auditing	4,030	5,091	3,499	3,499
32-01	Interdepartment Allocation	52,195	61,568	55,935	62,856
33	Court Reporting	-	4,328	-	-
34	Other Contractual Service	1,854	845	4,820	1,380
40	Travel Per Diem	3,237	12,429	14,000	11,600
41	Communication Services	18,812	19,270	20,050	20,000
42	Freight & Postage	640	716	500	450
43-01	Water/Sewer Service	52,309	68,737	53,552	59,738
43-02	Electric Service	44,100	46,406	41,955	42,398
43-03	Gas Utility Service	2,556	2,421	2,400	2,450
44	Rents & Leases	2,568	2,625	4,215	2,865
45	Insurance	60,236	66,888	72,885	75,208
46	Repairs & Maintenance	91,588	98,387	113,568	123,383
46-01	Interdepartment Allocation	38,786	39,742	42,090	50,497
46-04	Vehicle Maintenance Repairs	134,748	155,449	115,356	97,057
47	Printing & Binding	2,971	378	1,125	425
48	Promotional Activities	11,631	11,061	8,900	6,400
49	Other Current Charges	-	-	-	-
51	Office Supplies	564	1,189	1,500	1,200
52	Operating Supplies	99,131	82,927	92,570	71,525
52-11	Vehicle Fuel	39,970	42,365	38,759	37,038
54	Books-Publ-Subscriptions	10,239	9,308	11,028	10,911
55	Training	21,485	19,496	22,220	18,920
	<b>Operating Expenditures</b>	<b>\$ 777,140</b>	<b>\$ 837,237</b>	<b>\$ 809,447</b>	<b>\$ 790,914</b>
63	Improvements O/T Building	5,770	-	-	-
64	Machinery & Equipment	27,176	37,311	22,460	-
68	Intangible Assets	1,200	1,200	-	-
	<b>Capital Outlay</b>	<b>\$ 34,146</b>	<b>\$ 38,511</b>	<b>\$ 22,460</b>	<b>\$ -</b>
91	Transfers	\$ 95,999	\$ 113,412	\$ 270,664	\$ -
	<b>Other Non-Operating</b>	<b>\$ 95,999</b>	<b>\$ 113,412</b>	<b>\$ 270,664</b>	<b>\$ -</b>
	<b>Department Total</b>	<b>\$ 5,254,251</b>	<b>\$ 5,411,040</b>	<b>\$ 5,575,265</b>	<b>\$ 5,680,891</b>

# Fire Department

## Performance Measures:

Workload Measures	FY17	FY18	FY19	FY20
CPR Classes	12	12	7	6
Fire Inspections	800	850	850	425
Hydrant Testing	1,200	1,200	1,200	1,200
Fire Officer Certification	20	20	20	20
Fire Training Hrs Annually per Firefighter	300	300	240	240

Department Measures	FY17	FY18	FY19	FY20**
EMS Calls	4,300	4,371	4,194	4,200
False Alarms	300	226	320	300
Mutual Aid Given	230	250	270	280
Residential Fires	*	*	*	
Structure Fires	180	291	56	58
All Other Responses	600	650	485	500

\*Signifies format change, Structure Fires and Residential Fire merged

\*\*FY 2020 Estimated data

# BUILDING DEVELOPMENT DEPARTMENT

## Building Development Department Summary

The Building Development Department is run by the Building Development Director, Kevin Powell, CBO, CFM. This department has a variety of responsibilities including: residential and commercial permitting and plan review, issuance of local business tax receipts, participation in FEMA's CRS (Community Rating System) and LMS (Local Mitigation Strategy) and performs inspections including residential, commercial and site. The Building Development Department completes plan review and issues permits in accordance with the current Florida Building Code (FBC) and ensures that all structures are inspected to meet the standards set by said code. Local business tax receipts are issued and renewed throughout the year through this office as well as daily public records requests. The City of Tarpon Springs participates in the CRS program to afford the residences and businesses a 20% discount off their flood insurance. We also adhere to the rules and regulations of the current FBC earning us an ISO/BCEGS (Insurance Services Office / Building Code Effectiveness Grading Schedule) rating of 2 for commercial and 3 for residential, again affording the citizens and businesses an insurance discount. Commercial and residential inspections are performed by our multi-certified building inspectors. They inspect per the current FBC strict rules and regulations. Our department must effectively interact with various City divisions such as Planning and Zoning, Public Works, Public Services, Public Administration, Code Enforcement and the Fire Department to ensure efficient ways in which to provide the best services to the residents as well as property and business owners.

## Goals & Objectives

### Achieve Timely Building Services

#### **Goal 1: Provide Superior Customer Service**

Objective 1: Increase the types of permits allowed to be obtained online. Currently, we have limited online permitting options. Increase the options for the contractors to reduce paperwork and expedite the time to obtain a permit.

Objective 2: Expand and improve the Building Development Department's website. Provide additional information, fillable forms, and additional permitting forms and provide additional links for ease of customer use. This should reduce the amount of phone calls and customer is coming into the office with questions.

Objective 3: Increase the amount of video inspections we are able to provide to our contractors. Currently we are able to provide video inspections for limited projects as the system was implemented. As it has proven to be successful, more inspection types can be added to the list of available options.

## Goals & Objectives (Cont'd.)

### Reduce Insurance Rates for Residents and Businesses

#### **Goal 2: Reduce Insurance Ratings**

Objective 1: Reduce our CRS rating from a 6 to a 5. This would give the residents and businesses an additional 5% flood insurance discount. Allow the Floodplain Manager additional time to work on the CRS program and attend continuing education classes. Continue to increase the amount of floodplain managers in the City to increase our rating points and knowledge in this subject.

Objective 2: Decrease our ISO/BCGES rating from a 2 to a 1 in commercial and a 3 to a 2 in residential. This would afford the residents and businesses of Tarpon Springs an additional insurance discount. Work on the items that were deficient in our last report to increase our total points resulting in a rating decrease on our next 5-year audit.

### Maintain all Budgetary Measures Set

#### **Goal 3: Succeed in Staying Below Budget**

Objective 1: Cut back on purchases made throughout year to save money. Verify with three separate vendors prior to making purchases or creating requisitions so that the best price is achieved.

Objective 2: Continue creating online applications for permitting to save money on logistics involved with face to face permit entry.

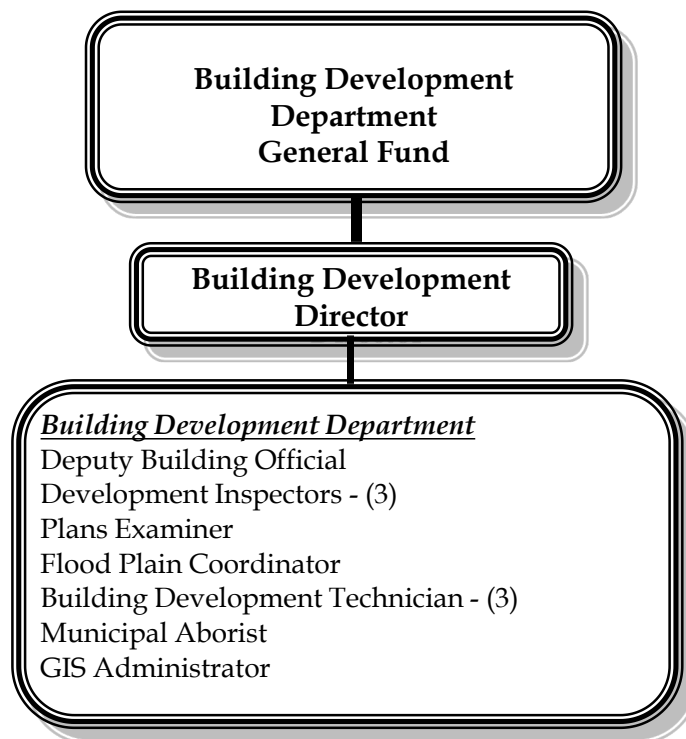
### Achieve Operational Excellence

#### **Goal 4: Conduct 100% of Inspections within 24 Hours of Request**

Objective 1: Maintain current standards of inspections completed within 24 hours of request during business hours.

Objective 2: Provide effective customer service keeping the people of Tarpon Springs at the top of the priority list by providing thorough inspections according to the Florida Building Code. Provide courtesy inspections for same day inspections when able to please homeowners, contractors and businesses alike.

## Building Development - Personnel Schedule



Position Title	FY 2018	FY 2019	FY 2020	FY 2021
<b>Building Development:</b>				
Building Development Director	1.00	1.00	1.00	1.00
Building Development Supervisor	1.00	1.00	-	-
Deputy Building Official	-	-	1.00	1.00
Development Inspectors	3.00	3.00	3.00	3.00
Projects Coordinator	1.00	1.00	-	-
Plans Examiner	-	-	1.00	1.00
Development Services Coordinator	1.00	1.00	-	-
Flood Plain Coordinator	-	-	1.00	1.00
Development Services Technician	3.00	3.00	-	-
Building Development Technician	-	-	3.00	3.00
Municipal Arborist	-	-	1.00	1.00
GIS Administrator*	0.36	0.36	0.10	0.10
Total	10.36	10.36	11.10	11.10

\*GIS Administrator is funded: 10% Building Development, 15% Sanitation, 69% WS-IT GIS, and 6 % Storm

# Building Development

## Expenditure Summary

Expenditure Classification	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
Personnel Services	657,948	717,227	872,949	906,538
Operating Expenditures	147,768	241,970	270,793	331,779
Capital Outlay	94,907	50,470	-	36,663
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 900,623</b>	<b>\$ 1,009,667</b>	<b>\$ 1,143,742</b>	<b>\$ 1,274,980</b>

## Expenditures by Division/Program

Division/Program	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
Building Development Department	767,448	890,764	1,003,742	1,048,317
Tree Bank	133,175	118,903	140,000	226,663
<b>Total Expenditures</b>	<b>\$ 900,623</b>	<b>\$ 1,009,667</b>	<b>\$ 1,143,742</b>	<b>\$ 1,274,980</b>



# Building Development - Expenditures

## General Fund

Acct.#		Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
11	Executive Salaries	66,117	93,109	96,470	104,332
12	Regular Salaries & Wages	405,562	433,327	521,274	540,964
13	Other Salaries & Wages	19,054	-	-	-
14	Overtime Pay	3,680	3,560	2,900	2,900
15	Special Pay	200	1,675	3,100	3,100
21	FICA Taxes	36,907	39,129	46,928	49,034
22	Retirement Contribution	38,182	42,459	54,579	56,976
23	Life & Health Insurance	77,348	95,512	140,663	141,847
24	Worker's Compensation	10,898	8,456	7,035	7,385
	<b>Personnel Services</b>	<b>\$ 657,948</b>	<b>\$ 717,227</b>	<b>\$ 872,949</b>	<b>\$ 906,538</b>
31	Professional Services	39,181	44,226	22,000	22,000
34	Other Contractual Service	-	21,783	-	-
40	Travel Per Diem	8,143	16,116	23,950	23,000
41	Communication Services	7,338	8,282	8,450	8,500
42	Freight & Postage	1,073	1,398	2,000	1,800
44	Rents & Leases	2,107	959	3,380	2,900
45	Insurance	1,707	1,865	2,083	2,137
46	Repairs & Maintenance	7,792	6,615	29,836	41,556
46-04	Vehicle Maintenance Repairs	2,693	7,611	3,000	2,717
47	Printing & Binding	2,555	3,716	10,300	9,500
48	Promotional Activities	47	614	4,000	4,200
49	Other Current Charges	342	-	300	2,100
51	Office Supplies	1,278	1,370	1,500	1,500
52	Operating Supplies	56,606	110,155	128,500	177,599
52-11	Vehicle Fuel	3,690	4,365	2,789	3,005
54	Books-Publ-Subscriptions	5,545	7,113	11,300	11,685
55	Training	7,671	5,782	17,405	17,580
	<b>Operating Expenditures</b>	<b>\$ 147,768</b>	<b>\$ 241,970</b>	<b>\$ 270,793</b>	<b>\$ 331,779</b>
63	Improvements O/T Building	4,051	-	-	-
64	Machinery & Equipment	90,856	50,470	-	36,663
	<b>Capital Outlay</b>	<b>\$ 94,907</b>	<b>\$ 50,470</b>	<b>\$ -</b>	<b>\$ 36,663</b>
	<b>Department Total</b>	<b>\$ 900,623</b>	<b>\$ 1,009,667</b>	<b>\$ 1,143,742</b>	<b>\$ 1,274,980</b>

# Building Development

## Performance Measures:

Workload Measures	FY17	FY18	FY19	FY20
Average monthly records requests completed	80	100	100	100
Number of permits issued	3,857	4,000	4,069	3,740
Number of city projects in process	N/A	N/A	N/A	N/A
Number of Local Business Taxes issued	2,079	2,100	1,406	1,521
Number of inspections completed	8,584	8,700	8,804	8,426

Department Measures	FY17	FY18	FY19	FY20
CRS* % discount for flood insurance awarded to residents	15%	15%	15%	20%
On-Time monthly reports (12 months)	12	12	12	12
Building Code Administrator Certification	Y	Y	Y	Y
Commercial & Residential Building, Electrical, Plumbing, Mecl and Gas Inspector Certifications	Y	Y	Y	Y
Coastal Construction Inspector	Y	Y	Y	Y
Commercial & Residential Building, Electrical, Plumbing, Mecl and Gas Plan Review Certifications	Y	Y	Y	Y
Standard Plans Examiner Certification	Y	Y	Y	Y
Standard Inspector Certification	Y	Y	Y	Y

\*Community Rating System

# PUBLIC SERVICES – GENERAL FUND

## Department Summary

The Public Services Department is comprised of the following general fund divisions: Recreation and Cemetery Divisions. The Recreation Division offers a variety of camps for children, a full-service gymnasium with a fitness room, athletic programs, community activities, and sponsorships. The Recreation Division also operates the Gro Group program that serves adults with disabilities (AWD). The Recreation Division facilities include the Community Center, Recreation Center, Craig Park Recreation Center, and the Splash Park.

Cycadia Cemetery is a City-owned and maintained 28 acre historic cemetery. The Cemetery provides in ground lawn crypt burials, mausoleum spaces, and cremains niches. The Cemetery also provides memorial services, including opening and closing of spaces, and general customer assistance. The Cemetery is committed to “Perpetual Care” of the facility and grounds. The Cemetery is currently designing a 3.5 acre expansion to provide additional in ground burial spaces and a future mausoleum. Staff divide their time between customer service, funeral set-up/attendance, and grounds / facilities maintenance

## Goals & Objectives

### Public Services-Recreation

**Goal 1: The Tarpon Springs Recreation Division is committed to providing citizens with a wide variety of recreational opportunities supported by our parks, personnel, and facilities**

Objective 1: Provide a wide array of diverse Recreational programs geared for all ages and activity levels.

Objective 2: Support special events that showcase the City and local businesses while providing entertainment for a diverse population.

**Goal 2: Actively engage the local and surrounding communities through a Recreation Card membership program**

Objective 1: Develop attractive Recreation Card incentives for our local community.

Objective 2: Develop attractive Recreation Card incentives for the surrounding community.

### Public Services-Cemetery

**Goal 1: Maintain final resting place and memorial options into the future for City residents and outside customers.**

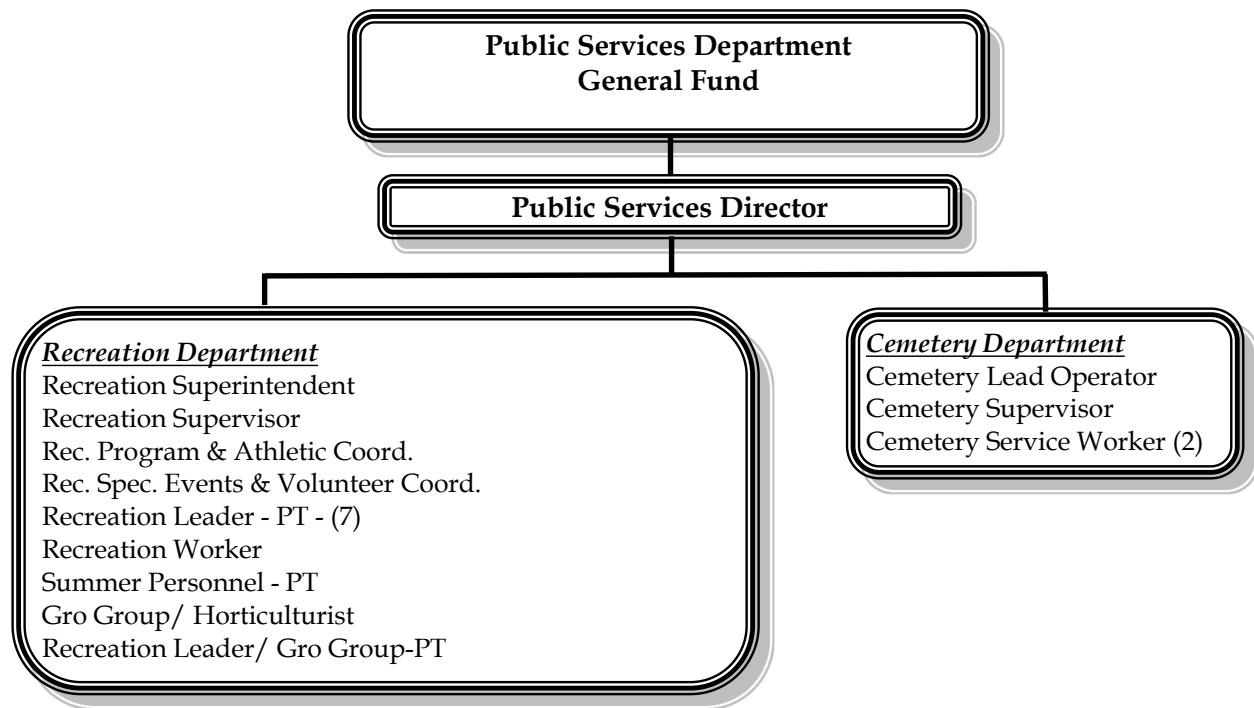
Objective 1: Monitor remaining spaces in various cemetery facilities for future expansion planning: mausoleum, lawn crypts, and columbariums. Complete expansion plans within allotted funding timeframes.

**Goal 2: Maintain an active cemetery that remains a vital part of our community**

Objective 1: Provide service to support sales of spaces and memorials.

Objective 2: Provide staffing and coordination for associated funeral services.

## Public Services - General Fund - Personnel Schedule



### Position

### Title

FY 2018 FY 2019 FY 2020 FY 2021

### Recreation:

Recreation Leader-PT	7.00	7.00	7.00	7.00
Recreation Program & Athletic Coordinator	1.00	1.00	1.00	1.00
Recreation Special Events & Volunteer Coordinator	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Recreation Superintendent	1.00	1.00	1.00	1.00
Gro Group/ Horticulturist	1.00	1.00	1.00	1.00
Recreation Leader/ Gro Group PT	1.00	1.00	1.00	1.00
Recreation Worker	1.00	1.00	1.00	1.00
Summer Personnel-PT	1.00	1.00	1.00	1.00
Total	15.00	15.00	15.00	15.00

### Cemetery:

Cemetery Assistant Operator	1.00	1.00	-	-
Cemetery Supervisor	-	-	1.00	1.00
Cemetery Lead Operator	1.00	1.00	1.00	1.00
Laborer II/Customer Service	1.00	1.00	-	-
Cemetery Service Worker	-	-	2.00	2.00
	3.00	3.00	4.00	4.00

Department Total

18.00 18.00 19.00 19.00

# Public Services - General Fund

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	598,347	683,867	756,408	760,063
Operating Expenditures	410,539	413,453	376,532	374,337
Capital Outlay	157,906	159,476	56,700	76,000
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,166,792</b>	<b>\$ 1,256,796</b>	<b>\$ 1,189,640</b>	<b>\$ 1,210,400</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Recreation	714,602	788,078	766,328	745,360
Recreation Donation	28,711	22,213	10,000	10,000
Community Center Donation	791	876	250	250
Cemetery	420,958	445,629	413,062	454,790
Community Gardens	1,730	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,166,792</b>	<b>\$ 1,256,796</b>	<b>\$ 1,189,640</b>	<b>\$ 1,210,400</b>

# Public Services - General Fund - Expenditures

## General Fund

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
12	Regular Salaries & Wages	302,015	337,733	401,975	400,960
13	Other Salaries & Wages	129,675	146,411	134,272	137,124
14	Overtime Pay	8,566	8,383	8,000	8,000
15	Special Pay	3,161	2,960	3,100	3,100
21	FICA Taxes	32,202	35,945	40,608	40,750
22	Retirement Contribution	25,503	28,674	35,938	35,849
23	Life & Health Insurance	81,344	109,389	119,669	120,865
24	Worker's Compensation	15,881	14,372	12,846	13,415
	<b>Personnel Services</b>	<b>\$ 598,347</b>	<b>\$ 683,867</b>	<b>\$ 756,408</b>	<b>\$ 760,063</b>
31	Professional Services	-	-	-	-
34	Other Contractual Service	183,372	164,286	166,200	150,758
40	Travel Per Diem	1,104	1,376	2,100	-
41	Communication Services	4,502	4,275	3,800	3,550
42	Freight & Postage	219	442	335	535
43-01	Water/Sewer Services	13,889	12,350	11,890	9,254
43-02	Electric Services	81,780	88,826	74,807	82,185
44	Rents & Leases	5,795	4,076	9,200	7,000
45	Insurance	12,834	15,673	16,665	19,680
46	Repairs & Maintenance	31,019	29,878	20,000	16,450
46-04	Vehicle Maintenance Repairs	9,584	10,281	9,275	7,914
47	Printing & Binding	1,804	1,279	2,050	3,550
48	Promotional Activities	1,328	2,463	2,500	2,500
49	Other Current Charges	-	156	-	-
51	Office Supplies	787	1,003	900	900
52	Operating Supplies	55,307	68,354	47,000	61,850
52-09	Special Events Stock Resale	-	590	850	500
52-11	Vehicle Fuel	4,326	4,757	4,360	3,961
52-13	ASCAP, BMI, & SECAP Fees	992	358	1,000	1,000
53	Road Materials	-	318	-	-
54	Books-Publ-Subscriptions	1,412	1,738	1,350	1,000
55	Training	485	974	2,250	1,750
	<b>Operating Expenditures</b>	<b>\$ 410,539</b>	<b>\$ 413,453</b>	<b>\$ 376,532</b>	<b>\$ 374,337</b>
61	Land	-	-	-	-
62	Buildings	7,900	-	-	-
63	Improvements O/T Building	110,055	150,052	20,000	20,000
64	Machinery & Equipment	39,951	9,424	36,700	56,000
68	Intangible Assets	-	-	-	-
	<b>Capital Outlay</b>	<b>\$ 157,906</b>	<b>\$ 159,476</b>	<b>\$ 56,700</b>	<b>\$ 76,000</b>
	<b>Department Total</b>	<b>\$ 1,166,792</b>	<b>\$ 1,256,796</b>	<b>\$ 1,189,640</b>	<b>\$ 1,210,400</b>

# Public Services - General Fund

## Performance Measures:

### Workload Measures

	FY17	FY18	FY19	FY20*
<b><u>Recreation:</u></b>				
Number of recreation programs offered	70	72	75	73
Number of special events hosted	28	28	28	19
Number of resident recreation cards issued**	950	1,000	700	535
Number of non-resident recreation cards issued	184	200	70	51
<b><u>Cemetery:</u></b>				
Available mausoleum crypts & niches	225	220	216	95
Available lawn crypts***	311	307	292	252
Available columbarium	299	297	295	289
Quantity sold - mausoleum crypts & niches	21	25	30	37
Quantity sold - lawn crypt*	8	4	10	10
Quantity sold - columbarium	1	2	3	4
Number of cemetery funeral services performed	90	78	69	85

\* Estimated Data (Recreation)/Figures through July 2020 (Cemetery)

\*\*New resolution passed that does not require cards for league players

\*\*\*Double crypts counted as 2 spaces

# PUBLIC WORKS – GENERAL FUND

## Department Summary

The Public Works Department is comprised of the following general fund divisions: Facilities Maintenance, Parks & Parkways, North Anclote River Nature Park and Roads & Streets.

Our mission is to enhance the quality of life for our residents and visitors through the delivery of productive quality services that meet or exceed expectations within limits of available resources, established ordinances and policies, and with sound financial practices.

The Facilities Maintenance Division strives to maintain all City owned buildings/facilities by keeping them safe, clean, attractive, and in proper working condition by offering proactive, preventative and sound maintenance practices.

The Parks & Parkways Division consistently fulfills the maintenance needs required to keep all features and aspects of active and passive parks, preserves, recreational facilities, greenways, bikeways, trails, building grounds and by-ways/rights-of-ways in a clean, attractive and safe condition.

The Roads & Streets Division is committed to protecting citizens by implementing repairs to road surfaces, sidewalks and tree maintenance by increasing safety while using environmentally friendly solutions.

## Goals & Objectives

### Achieve Operational Excellence

#### **Goal 1: Provide for the protection, health and safety for the citizens/visitors of Tarpon Springs**

Objective 1: Responsiveness to the community, and uphold their trust by delivering high levels of service.

Objective 2: Learn, change and improve.

Objective 3: Team work.

#### **Goal 2: Promote public safety, protect the environment and provide emergency planning**

Objective 1: Staff training plan in place for after hour emergencies and natural disasters.

Objective 1: Think safety first to protect employees and community from hazardous conditions.

Objective 2: Meet to exceed environmental regulations and protect natural resources.



## Goals & Objectives (Cont.)

### Achieve Operational Excellence

#### **Goal 4: Invest in sustainability**

Objective 1: Ensure long-term health and well-being of the community.

Objective 2: Delivery of projects and services in an economically, environmentally and responsible way.

### Provide Budgeting Services

#### **Goal 5: Capital projects management**

Objective 1: Ensure that capital projects are completed on time and on/under budget.

### Maintain & Improve City Infrastructure

#### **Goal 6: Perform building maintenance needs in an efficient, prioritized manner**

Objective 1: Accurate troubleshooting, diagnosis and repair plan for each job.

Objective 2: Fix problems correctly the first time.

#### **Goal 7: Establish an annual road/sidewalk maintenance program**

Objective 1: Manage a proactive road maintenance & preservation program.

Objective 2: Implement an on-going action plan based on technical criteria.

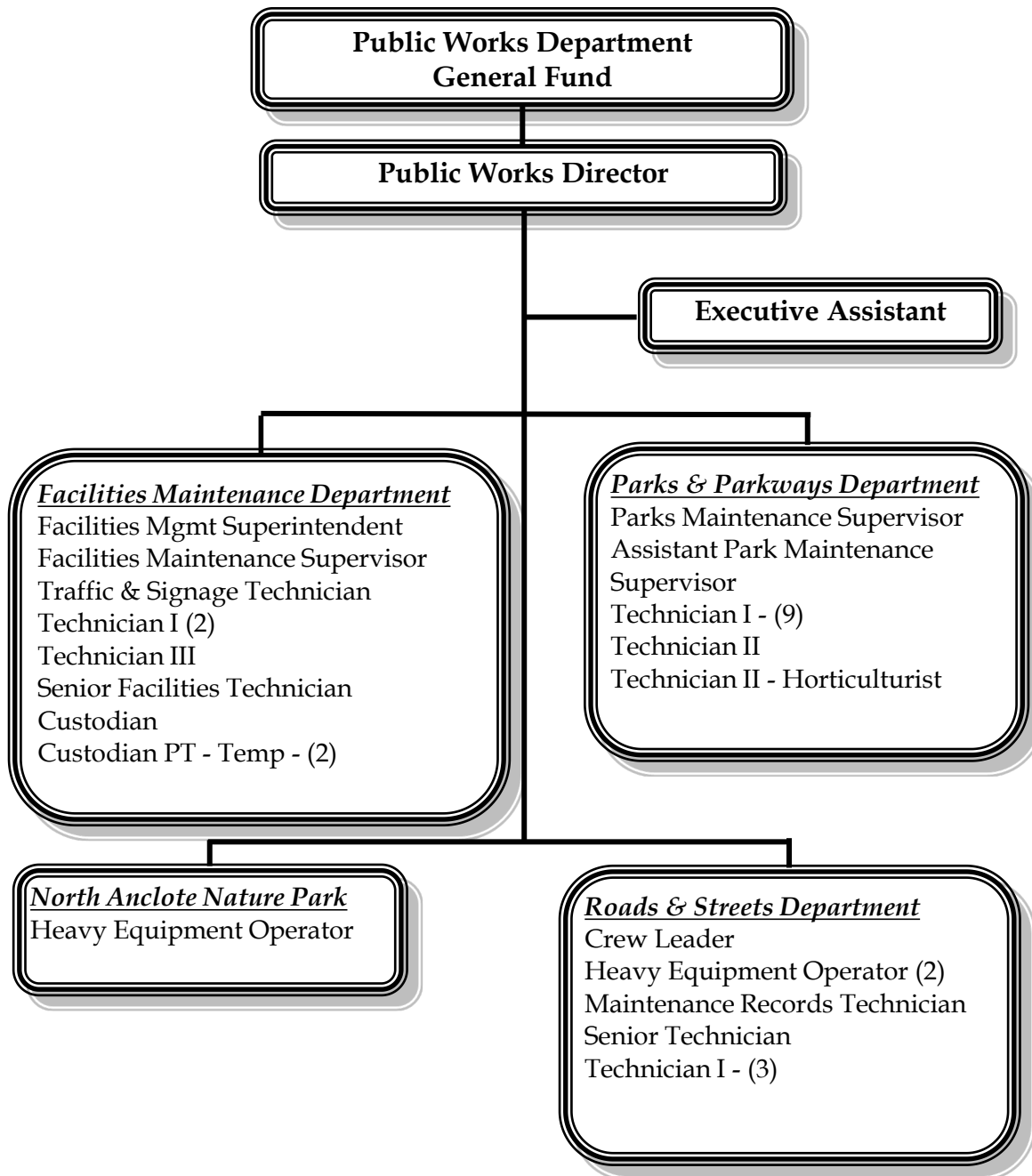
#### **Goal 8: Park standards**

Objective 1: Develop, implement and regularly monitor park maintenance plan.

Objective 2: Improve aesthetics through healthy groomed green space, multi-purpose green space and well preserved amenities.

Objective 3: Manage designated rights-of-ways to ensure public safety.

## Public Works - General Fund - Organizational Chart



## Public Works - General Fund - Personnel Schedule

Position Title	FY 2018	FY 2019	FY 2020	FY 2021
<b>Facilities Maintenance:</b>				
Public Works Director*	0.20	0.20	0.20	0.20
Executive Assistant*	0.20	0.20	0.20	0.20
Facilities Management Superintendent	1.00	1.00	1.00	1.00
Facilities Maintenance Supervisor	-	-	1.00	1.00
Traffic & Signage Technician	1.00	1.00	1.00	1.00
Technician I	2.00	2.00	2.00	2.00
Technician II	1.00	1.00	-	-
Technician III	1.00	1.00	1.00	1.00
Senior Facilities Technician	1.00	1.00	1.00	1.00
Custodian	1.00	1.00	1.00	1.00
Custodian PT Temp**	1.25	1.25	1.25	1.25
Total	9.65	9.65	9.65	9.65
<b>Parks &amp; Parkways:</b>				
Parks Maintenance Supervisor	1.00	1.00	1.00	1.00
Operations & Maint. Coordinator	0.15	0.15	-	-
Assistant Park Maintenance Supervisor***	-	-	0.15	0.15
Technician I	9.00	9.00	9.00	9.00
Technician II	1.00	1.00	1.00	1.00
Technician II - Horticulturist	1.00	1.00	1.00	1.00
Total	12.15	12.15	12.15	12.15
<b>North Anclote Nature Park:</b>				
Technician II	1.00	1.00	-	-
Heavy Equipment Operator	-	-	1.00	1.00
Total	1.00	1.00	1.00	1.00
<b>Roads &amp; Streets:</b>				
Public Works Director*	0.25	0.25	0.25	0.25
Executive Assistant*	0.25	0.25	0.25	0.25
Crew Leader	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	2.00	2.00	2.00
Maintenance Records Technician	0.90	0.90	1.00	1.00
Senior Technician	1.00	1.00	1.00	1.00
Technician I	4.00	3.00	3.00	3.00
Total	8.40	8.40	8.50	8.50
Department Total	31.20	31.20	31.30	31.30

### FY 2021:

\*These positions are funded 20% Gen. Fund - Fac. Maint, 25% Gen. Fund - Rds/Streets, 30% Sanitation - Solid Waste, and 25% Stormwater.

\*\*One PT position is funded 25% Gen. Fund - Fac. Maint., 15% W/S Fund - Water Dist., 10% W/S Fund - Meter Repair, 10% W/S Fund - Sewage Collections, W/S Fund - 15% Sewage Treatment, 15% W/S Fund - Lift Stations, and 10% Stormwater.

\*\*\*This position is funded 15% Gen. Fund-Parks & Parkways and 85% CRA.

## Public Works - General Fund

### Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	1,660,388	1,743,719	1,777,562	1,838,228
Operating Expenditures	1,133,954	1,259,172	1,160,752	1,147,565
Capital Outlay	99,264	17,333	5,600	30,000
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,893,606</b>	<b>\$ 3,020,224</b>	<b>\$ 2,943,914</b>	<b>\$ 3,015,793</b>

### Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Facilities Maintenance	720,956	778,466	788,277	835,307
Parks and Parkways	957,112	978,997	951,849	979,655
North Anclote River Nature Park	70,613	49,517	61,302	69,575
Roads and Streets	1,144,925	1,213,244	1,142,486	1,131,256
<b>Total Expenditures</b>	<b>\$ 2,893,606</b>	<b>\$ 3,020,224</b>	<b>\$ 2,943,914</b>	<b>\$ 3,015,793</b>

# Public Works - General Fund - Expenditures

## General Fund

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
11	Executive Salaries	38,621	39,766	40,790	42,014
12	Regular Salaries & Wages	1,011,906	1,053,670	1,069,519	1,112,511
13	Other Salaries & Wages	20,437	25,572	18,129	19,180
14	Overtime Pay	47,955	54,486	29,200	32,700
15	Special Pay	23,150	24,745	21,000	21,000
21	FICA Taxes	83,298	86,067	87,989	91,717
22	Retirement Contribution	95,833	98,829	100,965	105,115
23	Life & Health Insurance	289,967	315,294	372,384	373,023
24	Worker's Compensation	49,221	45,302	37,586	40,968
25	Unemployment Compensation	-	(12)	-	-
<b>Personnel Services</b>		<b>\$ 1,660,388</b>	<b>\$ 1,743,719</b>	<b>\$ 1,777,562</b>	<b>\$ 1,838,228</b>
31	Professional Services	1,248	5,152	1,250	850
34	Other Contractual Service	131,299	164,133	114,780	122,880
40	Travel Per Diem	8,446	9,165	7,610	7,910
41	Communication Services	4,091	4,512	3,170	3,650
42	Freight & Postage	471	137	124	124
43-01	Water/Sewer Services	109,130	117,387	111,322	120,709
43-02	Electric Services	344,341	391,317	393,007	384,672
44	Rents & Leases	41,383	38,567	35,360	44,950
45	Insurance	20,951	23,095	25,752	26,421
46	Repairs & Maintenance	103,596	153,766	185,724	138,274
46-04	Vehicle Maintenance Repairs	144,009	135,591	104,330	91,660
47	Printing & Binding	225	98	-	-
48	Promotional Activities	84	-	-	-
49	Other Current Charges	516	-	-	-
49-01	Interdept Allocation	(104,866)	(109,334)	(114,651)	(139,884)
51	Office Supplies	426	829	1,000	800
52	Operating Supplies	207,089	201,459	168,226	229,308
52-11	Vehicle Fuel	50,165	48,864	51,062	47,205
53	Road Materials & Supplies	68,098	63,671	69,954	65,354
54	Books-Publ-Subscriptions	282	647	400	400
55	Training	2,970	10,116	2,332	2,282
<b>Operating Expenditures</b>		<b>\$ 1,133,954</b>	<b>\$ 1,259,172</b>	<b>\$ 1,160,752</b>	<b>\$ 1,147,565</b>
62	Buildings	-	-	-	-
63	Improvements O/T Building	72,508	8,000	-	30,000
64	Machinery & Equipment	26,756	9,333	5,600	-
<b>Capital Outlay</b>		<b>\$ 99,264</b>	<b>\$ 17,333</b>	<b>\$ 5,600</b>	<b>\$ 30,000</b>
<b>Department Total</b>		<b>\$ 2,893,606</b>	<b>\$ 3,020,224</b>	<b>\$ 2,943,914</b>	<b>\$ 3,015,793</b>

# Public Works - General Fund

## Performance Measures:

Workload Measures	FY17	FY18	FY19*	FY20*
<b><u>Facilities Maintenance:</u></b>				
Work Requests	1,202	997	1,033	1,077
Building Structures	55	55	55	55
<b><u>Parks &amp; Parkways:</u></b>				
Parks	17	17	17	17
Park Acres	435.64	435.64	435.64	435.64
<b><u>Roads &amp; Streets:</u></b>				
Miles of City Paved Streets	95.50	95.50	119.99	118.40
Miles of City Unpaved Streets	1	1	3.56	3.60

\* Estimated data

# CULTURAL & CIVIC SERVICES

**The Department of Cultural and Civic Services includes 2 major areas:**

## **1. Cultural and Civic Services**

### **Department Summary**

Tarpon Arts 2020-2021 Season will offer a stimulating array of affordable, accessible, and high-quality cultural events to residents and visitors alike. Tarpon Arts is committed to a season built on a creative mix of community theatre, opera, dance, comedy, educational events, and a broad range of music from varying cultures and ethnicities.

Tarpon Arts is proud to continue acting as an incubator for community-based arts organizations, such as New Century Opera, the Tarpon Springs Art Association, and Shakespeareance, by providing them with spaces at no charge to rehearse, create, display and perform.

### **Goals & Objectives**

#### **2020-2021 Season Goals:**

1. Create opportunities for local artists (visual artists, playwrights, storytellers, performers, directors, dancers, musicians, etc.) to thrive.
2. Bolster the City of Tarpon Springs as a major small town destination for arts and culture.
3. Participate in myriad ways to advocate for arts and culture promotion alongside local, regional and state promotion and marketing efforts
4. Create multiple opportunities for education of all ages through arts and culture.
5. Produce and present programs, events and exhibits that highlight a variety of cultures
6. Gain financial sponsorships and in-kind support from local businesses.

#### **2020-2021 Season Objectives:**

1. Ensure that at least 25% of performances are hyperlocal, Florida-based performers.
2. Continue active participation in a variety of committees, associations, cultural alliances, etc. that assist with marketing our educational, artistic and cultural endeavors to attract out of town/out of state visitors.

## Goals & Objectives (Cont'd.)

3. Present a minimum of three events that provide our adult and senior audiences with unique educational opportunities.
4. Present a minimum of three distinct performances of music that is representative of diverse cultures.
5. Increase local sponsorships, donations and in-kind support by 15%.

## **2. Library**

### **Department Summary**

The Library's mission is to provide excellent library and information services to fulfill the needs of the users, to enhance their quality of life, and to be a focal point of the community. The Library provides current materials in a variety of formats as well as technology access and instruction. The Tarpon Springs Public Library collaborates with the other member libraries in the Pinellas Public Library Cooperative. In addition, the Library maintains a comfortable, friendly environment and presents educational and entertaining programs for the benefit of the community.

### Goals & Objectives

#### **Goal 1: Provide access to current materials in print and digital formats and continually evaluate and develop collections**

Objective 1: Acquire new materials in a variety of formats and weed older materials as needed to keep collections current.

Objective 2: Grow collection of digital materials and integrate into online library catalog whenever possible.

Objective 3: Explore new sources of digital content and opportunities to enhance library collections.

#### **Goal 2: Offer technology instruction and services for the community**

Objective 1: Continue to provide training for library staff and for the public on the latest technologies.



## Goals & Objectives (Cont'd.)

Objective 2: Evaluate new technology resources to add to the Library to benefit the public.

### **Goal 3: Support lifelong learning and enrichment activities for all ages**

Objective 1: Continue early literacy programs for children and promote the value of reading for all ages.

Objective 2: Enhance homework help programs and educational resources for students.

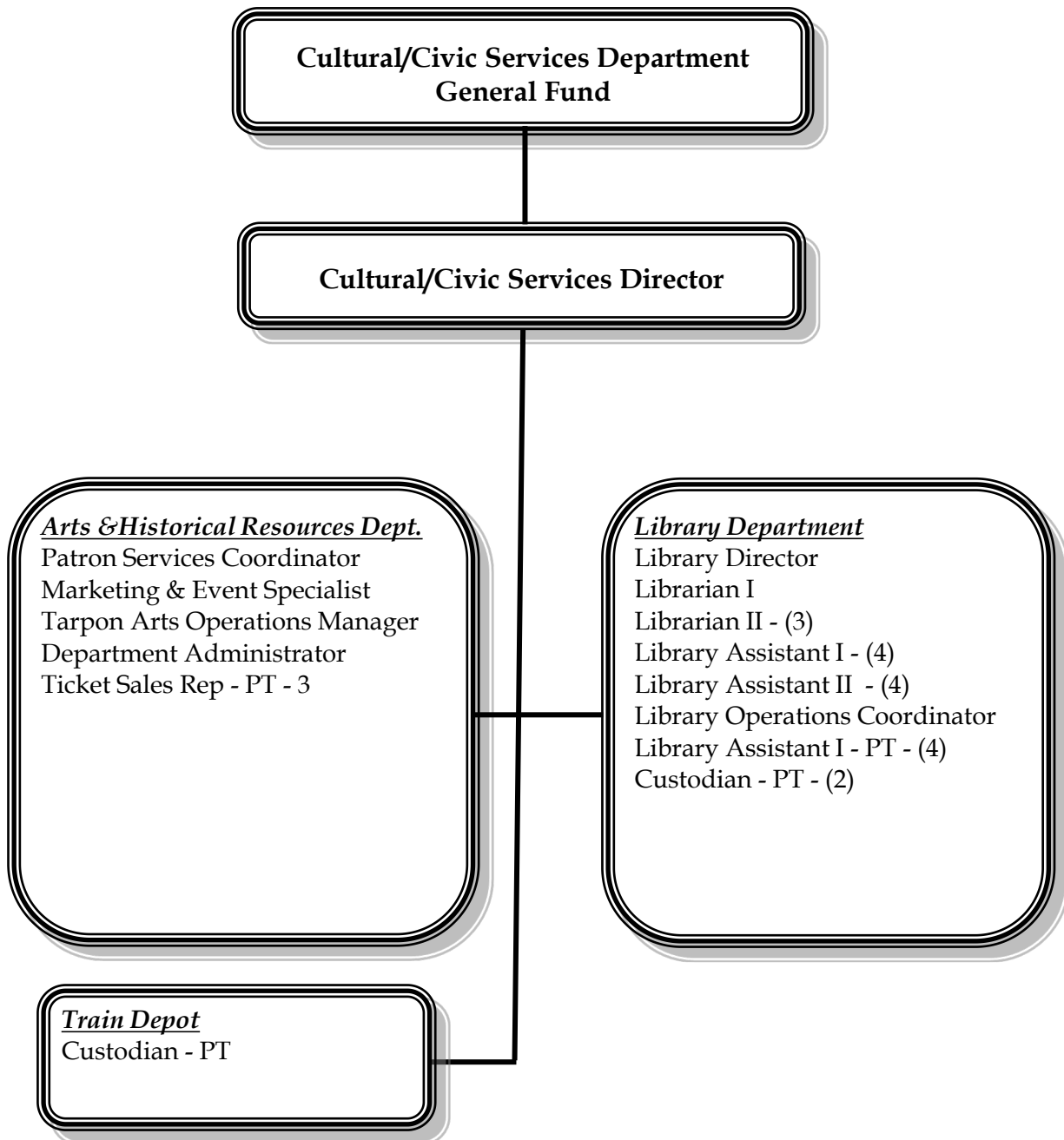
Objective 3: Offer a variety of entertaining and educational programs for adults, teens, and children.

### **Goal 4: Strengthen Community Connections**

Objective 1: Maintain and expand outreach activities and partnerships with community organizations, local schools, and other City departments.

Objective 2: Continue to work together with the other member libraries of the Pinellas Public Library Cooperative on joint programs and group purchasing of resources for the public.

## Cultural & Civic Services - Organizational Chart



# Cultural & Civic Services - Personnel Schedule

Position Title	FY 2018	FY 2019	FY 2020	FY 2021
<b>Division Arts &amp; Historical Resources:</b>				
Cultural & Civic Services Director	1.00	1.00	1.00	1.00
Curator of Art/Historical Resources	1.00	-	-	-
Arts Marketing & Program Manager	1.00	-	-	-
Theatre Operations Manager*	1.00	-	-	-
Assistant Theatre Operations Manager*	1.00	-	-	-
Office Adminsitrator - PT	1.00	-	-	-
Arts & Culture Assistant	2.00	-	-	-
Arts & Culture Assistant - PT	-	-	-	-
Patron Services Coordinator	-	1.00	1.00	1.00
Marketing & Event Specialist	-	1.00	1.00	1.00
Tarpon Arts Operations Manager	-	1.00	1.00	1.00
Department Administrator	-	1.00	1.00	1.00
Ticket Sales Rep-PT - 3	-	1.00	1.00	1.00
Total	8.00	6.00	6.00	6.00
<b>Library:</b>				
Library Director	1.00	1.00	1.00	1.00
Custodian-PT**	1.90	1.90	1.90	1.90
Librarian I	1.00	1.00	1.00	1.00
Librarian II	3.00	3.00	3.00	3.00
Library Aide	2.00	-	-	-
Library Assistant I	5.00	4.00	4.00	4.00
Library Assistant I-PT	4.00	4.00	4.00	4.00
Library Assistant II	2.00	4.00	4.00	4.00
Library Operations Coordinator	1.00	1.00	1.00	1.00
Total	20.90	19.90	19.90	19.90
<b>Train Depot:</b>				
Custodian-PT**	0.10	0.10	0.10	0.10
Total	0.10	0.10	0.10	0.10
<b>Performing Arts</b>				
Box Office Clerk-PT***	1.00	-	-	-
Total	1.00	-	-	-
Department Total	30.00	26.00	26.00	26.00

FY 2021:

\*These positions reclassified to IT Tech-Theatre

\*\* One position is funded 90% Gen. Fund - Library and 10% Gen. Fund - Train Depot.

\*\*\*This position reclassified to Division Arts & Historical Resources

# Cultural & Civic Services

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	1,291,389	1,180,372	1,254,030	1,284,868
Operating Expenditures	827,571	771,484	808,039	832,594
Capital Outlay	128,326	197,644	127,911	115,011
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,247,286</b>	<b>\$ 2,149,500</b>	<b>\$ 2,189,980</b>	<b>\$ 2,232,473</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Division of Arts/Historical Resources	567,920	439,507	422,586	429,447
Div/Arts/Hist. Resources Donations	18,405	9,031	10,000	10,000
Library	1,247,499	1,374,226	1,413,047	1,479,058
Library Memorial	47,054	44,621	35,000	20,000
Heritage Center	38,674	36,434	33,722	39,624
Heritage Center Donations	-	-	-	-
Safford House	12,214	23,527	12,870	12,363
Safford House Donations	-	228	-	-
Train Depot	11,495	11,891	12,055	12,281
Folk Art Donations	6,254	-	-	-
Sponsorships	27,038	16,744	27,000	27,000
Cultural Affairs Performing Arts	270,733	193,291	223,700	202,700
<b>Total Expenditures</b>	<b>\$ 2,247,286</b>	<b>\$ 2,149,500</b>	<b>\$ 2,189,980</b>	<b>\$ 2,232,473</b>

# Cultural & Civic Services - Expenditures

## General Fund

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
11	Executive Salaries	149,406	155,874	156,898	161,604
12	Regular Salaries & Wages	699,458	626,702	647,412	668,011
13	Other Salaries & Wages	90,004	78,850	97,282	98,165
14	Overtime Pay	10,912	3,100	-	-
15	Special Pay	233	20	-	-
21	FICA Taxes	71,013	64,686	68,062	70,065
22	Retirement Contribution	74,224	65,324	69,975	72,176
23	Life & Health Insurance	193,261	183,467	212,517	212,912
24	Worker's Compensation	2,878	2,349	1,884	1,935
25	Unemployment Compensation	-	-	-	-
<b>Personnel Services</b>		<b>\$ 1,291,389</b>	<b>\$ 1,180,372</b>	<b>\$ 1,254,030</b>	<b>\$ 1,284,868</b>
31-01	Performance Contracts	50,189	66,177	65,582	63,176
32-01	Interdept Allocation	24,317	55,179	60,088	53,904
34	Other Contractual Service	260,852	185,179	208,500	173,338
34-01	Handling Fees - Tickets	8,952	6,878	5,200	7,500
40	Travel Per Diem	8,111	10,442	10,600	5,000
41	Communication Services	14,932	14,935	14,829	14,844
42	Freight & Postage	3,468	2,490	3,400	2,900
43-01	Water/Sewer Service	9,755	8,834	9,618	9,138
43-02	Electric Service	62,543	63,166	54,092	55,714
44	Rents & Leases	20,483	6,856	9,475	14,630
45	Insurance	38,059	43,675	47,692	52,117
46	Repairs & Maintenance	32,573	34,983	23,508	19,855
46-01	Interdept Allocation	137,600	145,672	158,781	225,134
47	Printing & Binding	10,136	9,577	9,002	8,702
48	Promotional Activities	82,918	83,148	66,677	60,943
49-01	Interdept Allocation	(19,016)	(19,123)	(19,743)	(20,452)
51	Office Supplies	3,235	2,120	2,762	2,562
52	Operating Supplies	69,334	41,955	70,450	72,374
52-01	Museum Store Stock	217	-	-	500
52-02	ASCAP, BMI, & SECAP Fees	-	796	913	913
52-06	Concession Expense Account	-	1,497	-	1,000
52-11	Vehicle Fuel	-	116	-	-
54	Books-Publ-Subscriptions	3,525	3,005	2,558	3,196
55	Training	5,388	3,927	4,055	5,606
<b>Operating Expenditures</b>		<b>\$ 827,571</b>	<b>\$ 771,484</b>	<b>\$ 808,039</b>	<b>\$ 832,594</b>
62	Buildings	-	-	-	-
63	Improvements O/T Buildings	-	65,846	-	-
64	Machinery & Equipment	8,742	2,492	8,400	-
66	Books-Publ-Library Supplies	119,584	129,306	119,511	115,011
<b>Capital Outlay</b>		<b>\$ 128,326</b>	<b>\$ 197,644</b>	<b>\$ 127,911</b>	<b>\$ 115,011</b>
<b>Department Total</b>		<b>\$ 2,247,286</b>	<b>\$ 2,149,500</b>	<b>\$ 2,189,980</b>	<b>\$ 2,232,473</b>

# Cultural & Civic Services

The Department of Cultural and Civic Services includes 2 major areas:

## 1. Tarpon Arts

### Performance Measures:

Workload Measures	FY17	FY18	FY19	FY20*
Events	103	77	78	30
School Show Attendance	N/A	N/A	N/A	N/A
Ticket Revenue	\$237,065	\$277,189	\$162,316	\$61,075
Sponsorship Total**	-	\$53,000	\$45,768	\$23,200
Patrons Served***	38,486	24,559	14,563	8,377
Volunteer Hours		2,047	1,286	436
Number of New/Renewing Members	72	226	127	84
Department Measures	FY17	FY18	FY19	FY20
Tampa Bay Magazine Award	Y	Y	Y	Y
Grants Awarded	4	6	-	-
Community Partners	7	10	11	11
Other Awards	1	-	-	-

## 2. Library

### Performance Measures:

Workload Measures	FY17	FY18	FY19	FY20
Attendance	164,047	152,512	141,515	84,909
Circulation - Physical Items	227,585	209,128	210,894	233,973
Circulation - Digital Items	18,564	20,578	23,079	20,771
Computer Use	41,305	36,479	31,136	18,682
Library Cards - New Registrations	1,277	1,087	1,049	525
Reference Transactions	22,045	22,354	22,330	13,398
Volunteer Hours	3,723	3,452	3,319	1,328
Department Measures	FY17	FY18	FY19	FY20
<u>Programming:</u>				
Adult Programs	323	338	396	158
Adult Program Attendance	3,780	3,654	3,884	1,554
Youth Programs	309	277	302	121
Youth Program Attendance	6,117	5,581	6,943	2,777

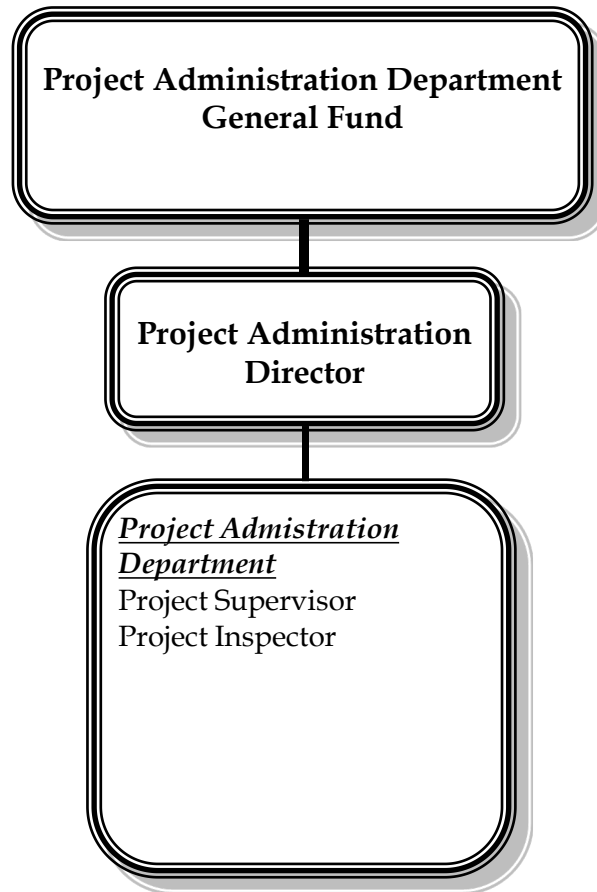
\*Cultural Services Data as of 7/25/20

\*\*Includes \$5,000 Hampton Inn In-Kind Sponsorship

\*\*\*Decrease in foot traffic caused by Cultural Center closure for Refurbishment, Night in the Islands moved to the Merchants Association, no big summer musical in an effort to cut costs.

2020 numbers down significantly due to effects of COVID-19

## Project Administration - Personnel Schedule



### Position

Title	FY 2018	FY 2019	FY 2020	FY 2021
<b>Projection Administration:</b>				
Project Administration Director*	0.30	0.30	0.29	0.29
Project Supervisor*	0.30	0.30	0.29	0.29
Project Inspector*	-	-	0.29	0.29
Site Inspector	0.30	0.30	-	-
Total	0.90	0.90	0.87	0.87

\*The above positions are allocated 29% General Fund, 52% Water-Sewer Fund and 19% Stormwater Fund.

# Project Administration - General Fund

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	94,854	94,160	99,248	103,973
Operating Expenditures	810	792	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 95,664</b>	<b>\$ 94,952</b>	<b>\$ 99,248</b>	<b>\$ 103,973</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Project Administration	95,664	94,952	99,248	103,973
<b>Total Expenditures</b>	<b>\$ 95,664</b>	<b>\$ 94,952</b>	<b>\$ 99,248</b>	<b>\$ 103,973</b>



## Project Administration - General Fund - Expenditures

### General Fund

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
11	Executive Salaries	32,420	32,272	32,647	33,626
12	Regular Salaries	34,556	34,217	38,656	39,816
14	Overtime	3,199	1,798	-	-
15	Special Pay	2,608	2,465	2,639	2,639
21	FICA Taxes	5,400	5,116	5,401	5,565
22	Retirement Contribution	5,830	5,859	6,433	6,619
23	Life and Health Insurance	9,868	11,446	12,752	14,959
24	Workers Compensation	973	987	720	749
	<b>Personnel Services</b>	<b>\$ 94,854</b>	<b>\$ 94,160</b>	<b>\$ 99,248</b>	<b>\$ 103,973</b>
40	Travel Per Diem	810	792	-	-
	<b>Operating Expenditures</b>	<b>\$ 810</b>	<b>\$ 792</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Department Total</b>	<b>\$ 95,664</b>	<b>\$ 94,952</b>	<b>\$ 99,248</b>	<b>\$ 103,973</b>

# Non-Departmental - General Fund

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	-	-	-	-
Operating Expenditures	564,887	582,286	658,689	710,247
Capital Outlay	73,324	69,769	10,000	180,000
Debt Service	-	-	-	-
Grants and Aids	21,997	10,000	45,000	76,000
Transfers	-	-	-	-
Reserves/Other	-	-	166,775	121,202
<b>Total Expenditures</b>	<b>\$ 660,208</b>	<b>\$ 662,055</b>	<b>\$ 880,464</b>	<b>\$ 1,087,449</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Non-Departmental	660,208	662,055	880,464	1,087,449
<b>Total Expenditures</b>	<b>\$ 660,208</b>	<b>\$ 662,055</b>	<b>\$ 880,464</b>	<b>\$ 1,087,449</b>

## Non-Departmental - General Fund - Expenditures

### General Fund

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
31	Professional Services	24,575	36,730	80,000	143,100
32	Accounting & Auditing	15,510	20,110	12,656	15,656
34	Other Contractual Services	108,733	102,572	74,110	90,281
40	Travel Per Diem	(30)	-	-	-
41	Communication Services	12,007	12,088	10,000	10,000
42	Freight & Postage Service	879	882	1,000	1,000
43-02	Electric Service	55,489	60,045	52,776	70,206
44	Rents & Leases	33,494	36,778	98,588	98,588
45	Insurance	121,441	115,428	112,549	132,976
46	Repairs & Maintenance	36,477	43,464	22,952	24,980
46-03	Copier/RISO Maintenance	-	25	-	-
47	Printing & Binding	720	2,088	5,000	3,000
48	Promotional Activities	26,989	67,430	71,900	72,400
49	Other Current Charges	-	-	77,998	-
52	Operating Supplies	104,593	61,629	31,800	35,100
52-03	Copier/RISO Supplies	2,522	2,584	-	-
52-12	Flowers, Plants - Non-CRA	3,592	1,957	2,000	2,000
54	Books-Pub-Subscriptions	12,205	13,922	5,360	10,960
55	Training	5,691	4,554	-	-
	<b>Operating Expenditures</b>	<b>\$ 564,887</b>	<b>\$ 582,286</b>	<b>\$ 658,689</b>	<b>\$ 710,247</b>
61	Land	158	-	-	-
62	Buildings	-	-	-	-
63	Improvements O/T Buildings	71,040	68,769	-	180,000
68	Intangible Assets	2,126	1,000	10,000	-
	<b>Capital Outlay</b>	<b>\$ 73,324</b>	<b>\$ 69,769</b>	<b>\$ 10,000</b>	<b>\$ 180,000</b>
82	Contribution to Private Organizations	8,852	-	-	-
83	Other Grants and Aids	13,145	10,000	45,000	76,000
	<b>Grants &amp; Aids</b>	<b>\$ 21,997</b>	<b>\$ 10,000</b>	<b>\$ 45,000</b>	<b>\$ 76,000</b>
91	Transfers	-	-	-	-
99	Non-Operating	-	-	166,775	121,202
	<b>Non-Operating</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 166,775</b>	<b>\$ 121,202</b>
	<b>Department Total</b>	<b>\$ 660,208</b>	<b>\$ 662,055</b>	<b>\$ 880,464</b>	<b>\$ 1,087,449</b>

# *FY 2021 ANNUAL BUDGET SPECIAL REVENUE FUNDS*



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# **SPECIAL REVENUE FUNDS**

**Special Revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.**

## **Local Option Gas Tax Fund:**

This fund is used to account for the City's share of local gas tax revenues that are legally restricted to the maintenance and improvement of City roads and streets.

## **Impact Fund:**

This fund is used to account for Impact Fees that are legally restricted for new capital growth which include Police, Fire, Library, Recreation, General Government and Transportation.

## **Grants Fund:**

This fund is used to account for the receipt and disbursement of various State and Federal Grants of the Governmental Funds which are legally restricted to the purpose of the grant.

## **Community Redevelopment Agency (CRA) Fund:**

This fund is used to account for the Community Redevelopment Agency or CRA Fund with Tax Increment Financing designated for the Downton Tarpon Springs Redevelopment Area.

## **Law Enforcement Programs Fund:**

This fund is used to account for Law Enforcement sources of funds that are restricted as to their use based on the fine or confiscated property that is received by the City which include School Crossing Guard, Handicap Fund, Federal Equitable Sharing, Police Education, and Police Confiscated Trust.

## **Special Programs Fund:**

This fund issued to account for programs in which the revenue source is restricted or committed by Law and or Inter-local agreement for specific purposed which include the Employee Benefit Cost Deferral, Public Art Program and Land Preservation Fund.

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## **LOCAL OPTION GAS TAX**



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# LOCAL OPTION GAS TAX REVENUES

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Taxes</b>					
106-312.41-01	Two Cent	333,801	339,385	346,922	320,903
	<b>Taxes</b>	<b>\$ 333,801</b>	<b>\$ 339,385</b>	<b>\$ 346,922</b>	<b>\$ 320,903</b>
<b>Miscellaneous</b>					
	Interest				
106-361.10-00	Interest on Investments	14	382	2,018	1,343
106-361.10-17	BB&T Public Services	-	-	-	-
106-361.10-22	Hancock Public Funds	-	-	-	-
106-361.10-23	Bankunited Pub FD Sav	2,918	3,576	-	-
106-361.30-01	Certificate Of Deposit	-	-	-	-
106-361.80-01	FMIVT 1-3 yr High Quality	-	-	-	-
106-361.80-03	FMIVT 0-2 yr High Quality	-	-	-	-
	Total Interest	2,932	3,958	2,018	1,343
	<b>Miscellaneous</b>	<b>\$ 2,932</b>	<b>\$ 3,958</b>	<b>\$ 2,018</b>	<b>\$ 1,343</b>
<b>Non-Revenue</b>					
	Reserves				
106-389.01-00	Carryover Cash	-	-	1,060	27,754
	Total Reserves	-	-	1,060	27,754
	<b>Non-Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,060</b>	<b>\$ 27,754</b>
	<b>Local Option Gas Tax Fund</b>	<b>\$ 336,733</b>	<b>\$ 343,343</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>

# Local Option Gas Tax

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers	350,000	350,000	350,000	350,000
Reserves/Other	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Local Option Gas Tax Fund	350,000	350,000	350,000	350,000
<b>Total Expenditures</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>

# Local Option Gas Tax - Expenditures

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
91	Transfers	350,000	350,000	350,000	350,000
	<b>Non-Operating</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>
	<b>Department Total</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>

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## **IMPACT FUNDS**

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# IMPACT FEE REVENUES

Acct. #	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Permits and Fees</b>					
324.11-01	Police Impact - Residential	72,876	29,591	42,733	44,015
324.11-02	Fire Impact - Residential	45,514	25,403	39,552	40,739
324.11-03	Fire Surcharge - Residential	9,472	-	-	-
324.12-01	Police Impact - Commercial	110,118	1,797	-	-
324.12-02	Fire Impact - Commercial	113,695	1,541	-	-
324.31-01	Transportation Impact - Residential	-	-	-	-
324.31-02	Multimodal - Residential	80,604	46,340	54,636	56,275
324.32-01	Transportation Impact - Commercial	-	-	-	-
324.32-02	Multimodal - Commercial	50,330	39,022	-	-
324.61-01	Library Impact - Residential	52,161	28,604	40,367	41,578
324.61-02	Recreation Impact - Residential	107,852	60,352	63,031	64,922
324.71-01	General Gov't Other - Residential	24,087	10,639	18,702	19,263
324.72-01	General Gov't Other - Commercial	24,193	385	-	-
<b>Permits and Fees</b>		<b>\$ 690,902</b>	<b>\$ 243,674</b>	<b>\$ 259,021</b>	<b>\$ 266,792</b>
<b>Charges for Services</b>					
342.20-00	Fire Protection Services	-	-	-	-
<b>Charges for Services</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Miscellaneous</b>					
Interest					
361.10-00	Interest on Investments	-	-	5,807	5,032
361.10-17	BB&T Public Savings	-	-	-	-
361.10-22	Hancock Bank	-	-	-	-
361.10-23	BankUnited PUB FD SAV	11,023	25,010	-	-
361.20-00	State Board Interest	-	-	-	-
361.30-01	Certificate of Deposit	1,400	2,464	-	-
361.80-01	FMIVT 1-3 yr High Quality	84	466	-	-
361.80-02	FMIVT Intermediate High Quality	(249)	3,287	-	-
361.80-03	FMIVT 0-2 yr High Quality	1	1	-	-
Total Interest		12,259	31,228	5,807	5,032
<b>Miscellaneous</b>		<b>\$ 12,259</b>	<b>\$ 31,228</b>	<b>\$ 5,807</b>	<b>\$ 5,032</b>
<b>Non-Revenue</b>					
Reserves					
389.01-00	Cash Carryover	-	-	253,825	326,922
Total Reserves		-	-	253,825	326,922
<b>Impact Fees Total</b>		<b>\$ 703,161</b>	<b>\$ 274,902</b>	<b>\$ 518,653</b>	<b>\$ 598,746</b>



# Impact Fees

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capital Outlay	657,583	486,817	479,051	557,957
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	39,602	40,789
<b>Total Expenditures</b>	<b>\$ 657,583</b>	<b>\$ 486,817</b>	<b>\$ 518,653</b>	<b>\$ 598,746</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Police Impact	-	-	44,609	45,947
Fire Impact	-	-	39,602	40,789
Library Impact	-	-	150,000	325,000
Recreation Impact	128,592	275,081	210,654	111,022
General Government Impact	1,995	74,330	18,902	19,463
Transportation Impact	526,996	137,406	54,886	56,525
<b>Total Expenditures</b>	<b>\$ 657,583</b>	<b>\$ 486,817</b>	<b>\$ 518,653</b>	<b>\$ 598,746</b>

# Impact Fees - Expenditures

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
61	Land	-	60,400	-	-
62	Buildings	-	-	-	-
63	Improvements O/T Building	655,588	426,417	479,051	557,957
64	Machinery & Equipment	-	-	-	-
68	Intangible Assets	1,995	-	-	-
	<b>Capital Outlay</b>	<b>\$ 657,583</b>	<b>\$ 486,817</b>	<b>\$ 479,051</b>	<b>\$ 557,957</b>
99	Non-Operating	-	-	39,602	40,789
	<b>Non-Operating</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,602</b>	<b>\$ 40,789</b>
	<b>Impact Fees Total</b>	<b>\$ 657,583</b>	<b>\$ 486,817</b>	<b>\$ 518,653</b>	<b>\$ 598,746</b>

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## **GRANT FUNDS**

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# GRANT REVENUES

Acct. #	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Intergovernmental</b>					
331.20-20	2016-JAGD-PINE-2-H4-003	-	-	-	-
331.20-21	Safer Grant	201,518	257,687	126,588	-
331.70-03	Florida Humanities Council	5,500	10,700	-	-
331.70-12	NEA Grant 2015	-	-	-	-
331.70-13	NEA Grant 2017	-	-	-	-
331.70-14	NEA Grant 2018	17,800	-	-	-
331.70-50	Performing Arts Center	-	-	-	-
334.39-00	Other Physical Environment	18,156	18,306	18,000	18,000
<b>Intergovernmental</b>		<b>\$ 242,974</b>	<b>\$ 286,693</b>	<b>\$ 144,588</b>	<b>\$ 18,000</b>
<b>Miscellaneous</b>					
Interest					
361.80-03	FMIVT 0-2 yr High Quality	897	1,968	-	-
	Total Interest	897	1,968	-	-
<b>Miscellaneous</b>		<b>\$ 897</b>	<b>\$ 1,968</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Non-Revenue</b>					
Transfers					
381.10-01	General Fund	95,999	113,412	270,664	-
381.11-52	Tire Grant Fund	928	-	-	-
381.55-10	Risk Management	-	-	-	-
	Total Transfers	96,927	113,412	270,664	-
Reserves					
389.01-00	Carryover - Cash	-	-	32,000	32,000
	Total Reserves	-	-	32,000	32,000
<b>Non-Revenue</b>		<b>\$ 96,927</b>	<b>\$ 113,412</b>	<b>\$ 302,664</b>	<b>\$ 32,000</b>
<b>Grants</b>		<b>\$ 340,798</b>	<b>\$ 402,073</b>	<b>\$ 447,252</b>	<b>\$ 50,000</b>

# Grants

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	295,539	371,005	397,252	-
Operating Expenditures	23,566	21,932	50,000	50,000
Capital Outlay	-	4,668	-	-
Debt Service	-	-	-	-
Transfers	978	-	-	-
Reserves/Other	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 320,083</b>	<b>\$ 397,605</b>	<b>\$ 447,252</b>	<b>\$ 50,000</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Local Law Enforcement Block Grant	48	-	-	-
SAFER Grants	295,539	371,005	397,252	-
Historic Preservation Grants	1	-	-	-
Federal Grants	20,106	13,050	-	-
DER Recycling Grant	3,460	13,550	50,000	50,000
Pinellas County Tire Grant	929	-	-	-
<b>Total Expenditures</b>	<b>\$ 320,083</b>	<b>\$ 397,605</b>	<b>\$ 447,252</b>	<b>\$ 50,000</b>

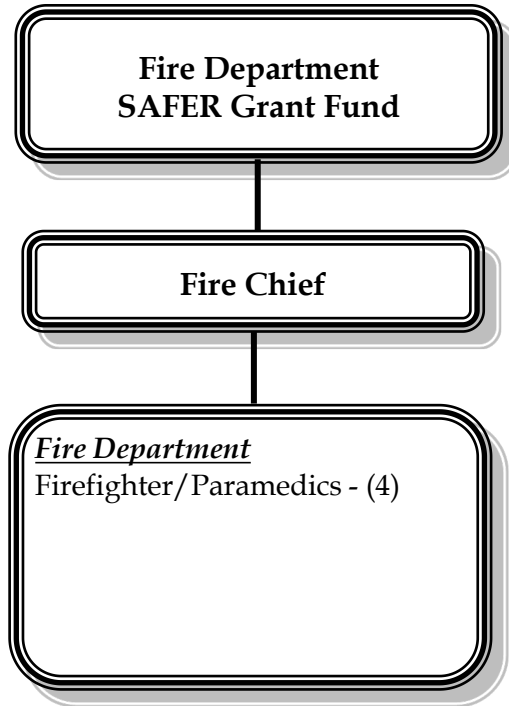
# Grants - Expenditures

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
12	Regular Salaries and Wages	168,511	203,529	222,406	-
14	Overtime Pay	24,028	33,456	38,180	-
15	Special Pay	1,079	2,052	-	-
21	FICA taxes	13,395	16,469	18,298	-
22	Retirement Contribution	57,485	67,848	69,056	-
23	Life & Health Insurance	20,651	37,513	41,025	-
24	Worker's Compensation	10,390	10,138	8,287	-
	<b>Personnel Services</b>	<b>295,539</b>	<b>371,005</b>	<b>397,252</b>	<b>-</b>
34	Other Contractual Services	19,901	13,050	-	-
40	Travel Per Diem	-	-	-	-
47	Printing and Binding	205	-	-	-
51	Office Supplies	-	-	-	-
52	Operating Supplies	3,460	8,882	50,000	50,000
54	Books-Publ-Subscriptions	-	-	-	-
55	Training	-	-	-	-
	<b>Operating Expenditures</b>	<b>23,566</b>	<b>21,932</b>	<b>50,000</b>	<b>50,000</b>
63	Improvement O/T Buildings	-	-	-	-
64	Machinery & Equipment	-	4,668	-	-
68	Intangible Assets	-	-	-	-
	<b>Capital Outlay</b>	<b>-</b>	<b>4,668</b>	<b>-</b>	<b>-</b>
91	Transfers	978	-	-	-
99	Non-Operating	-	-	-	-
	<b>Non-Operating</b>	<b>978</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Department Total</b>	<b>320,083</b>	<b>397,605</b>	<b>447,252</b>	<b>50,000</b>



## Fire Department - Personnel Schedule

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Position Title	FY 2018	FY 2019	FY 2020	FY 2021
Firefighter/Paramedics	4.00	4.00	4.00	-
Total	4.00	4.00	4.00	-

FY 2021 Note: Firefighters absorbed by General Fund

## **CRA TRUST FUND**

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# CRA Fund Revenue/Expenses

## SUMMARY BY SOURCE

Source	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
Revenues by Source:				
Taxes	205,761	241,342	244,901	279,609
Intergovernmental	203,895	238,881	244,801	279,291
Interest	8,690	16,524	2,000	-
Miscellaneous	151,493	-	-	-
Non-Revenue				
Reserves	-	-	-	-
Total Non-Revenue	-	-	-	-
Total	\$ 569,839	\$ 496,747	\$ 491,702	\$ 558,900

## Expenditures by Category:

Personnel Services	96,228	94,926	103,741	107,060
Operating Expenditures	109,896	27,725	148,193	71,566
Capital Outlay	879,022	-	-	180,274
Grants & Aids	93,043	54,440	64,768	100,000
Reserves/Other	-	-	175,000	100,000
Total Expenditures	\$ 1,178,189	\$ 177,091	\$ 491,702	\$ 558,900

# CRA Fund Revenue Summary

SUMMARY BY SOURCE				
Source	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
Taxes	205,761	241,342	244,901	279,609
Intergovernmental	203,895	238,881	244,801	279,291
Interest	8,690	16,524	2,000	-
Miscellaneous	151,493	-	-	-
Non-Revenue				
Reserves	-	-	-	-
Total Non-Revenue	-	-	-	-
Total	\$ 569,839	\$ 496,747	\$ 491,702	\$ 558,900

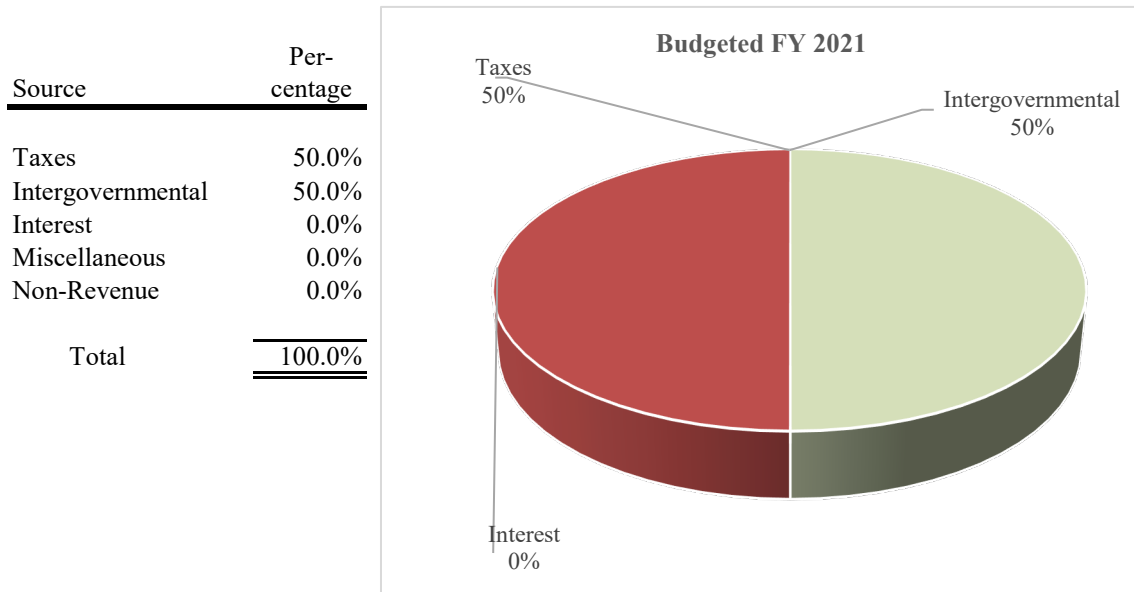
## PERCENTAGE OF TOTAL REVENUES:

Taxes	36.1%	48.6%	49.8%	50.0%
Intergovernmental	35.8%	48.1%	49.8%	50.0%
Interest	1.5%	3.3%	0.4%	0.0%
Miscellaneous	26.6%	0.0%	0.0%	0.0%
Non-Revenue	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%

# CRA Fund Revenue Summary

COMPARISON BY SOURCE				
Source	Budgeted FY 2020	Budgeted FY 2021	Dollar Change	Percentage Change
Taxes	244,901	279,609	34,708	14.17%
Intergovernmental	244,801	279,291	34,490	14.09%
Interest	2,000	-	(2,000)	-100.00%
Miscellaneous	-	-	-	0.00%
Non-Revenue	-	-	-	0.00%
Total	\$ 491,702	\$ 558,900	\$ 67,198	13.67%

## PERCENTAGE OF REVENUES BY SOURCE



# CRA REVENUES

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Taxes</b>					
154-311.10-02	City Portion - Ad Valorem	205,761	241,342	244,901	279,609
	<b>Intergovernmental</b>	<b>\$ 205,761</b>	<b>\$ 241,342</b>	<b>\$ 244,901</b>	<b>\$ 279,609</b>
<b>Intergovernmental</b>					
154-338.10-01	Pinellas County - Ad Valorem	203,895	238,881	244,801	279,291
	<b>Charges for Services</b>	<b>\$ 203,895</b>	<b>\$ 238,881</b>	<b>\$ 244,801</b>	<b>\$ 279,291</b>
<b>Miscellaneous</b>					
	Interest				
154-361.10-00	Interest on Investments	881	4,093	2,000	-
154-361.10-23	BankUnited PUB FD SAV	4,172	6,028	-	-
154-361.30-01	Certificate of Deposit	3,637	6,403	-	-
	Total Interest	8,690	16,524	2,000	-
	Rents & Royalties				
154-362.15-01	325 E Lemon St	11,167	-	-	-
154-362.15-05	Forbes Investment	10	-	-	-
	Total Rents & Royalties	11,177	-	-	-
	Sales of Fixed Assets				
154-364.29-00	Sales of Fixed Assets	133,151	-	-	-
	Total Sales of Fixed Assets	133,151	-	-	-
	Other Miscellaneous				
154-369.39-01	Ins-325 E Lemon St	1,693	-	-	-
154-369.39-02	Prop Tax 325 E Lemon St	5,441	-	-	-
154-369.90-64	Other Misc Rev	31	-	-	-
	Total Other	7,165	-	-	-
	<b>Miscellaneous</b>	<b>\$ 160,183</b>	<b>\$ 16,524</b>	<b>\$ 2,000</b>	<b>\$ -</b>
<b>Non-Revenue</b>					
	Reserves				
154-389.01-00	Cash Carryover	-	-	-	-
	Total Reserves	-	-	-	-
	<b>Non-Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Sanitation</b>	<b>\$ 569,839</b>	<b>\$ 496,747</b>	<b>\$ 491,702</b>	<b>\$ 558,900</b>

# CRA Fund Expenditures

## Summary By Category

Expenditure Classification	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
Personnel Services	96,228	94,926	103,741	107,060
Operating Expenditures	109,896	27,725	148,193	71,566
Capital Outlay	879,022	-	-	180,274
Grants & Aids	93,043	54,440	64,768	100,000
Reserves/Other	-	-	175,000	100,000
<b>Total Expenditures</b>	<b>\$ 1,178,189</b>	<b>\$ 177,091</b>	<b>\$ 491,702</b>	<b>\$ 558,900</b>

## PERCENTAGE OF TOTAL EXPENDITURES:

Personnel Services	8.2%	53.6%	21.1%	19.2%
Operating Expenditures	9.3%	15.7%	30.1%	12.8%
Capital Outlay	74.6%	0.0%	0.0%	32.2%
Grants & Aids	7.9%	30.7%	13.2%	17.9%
Reserves/Other	0.0%	0.0%	35.6%	17.9%
	100.0%	100.0%	100.0%	100.0%



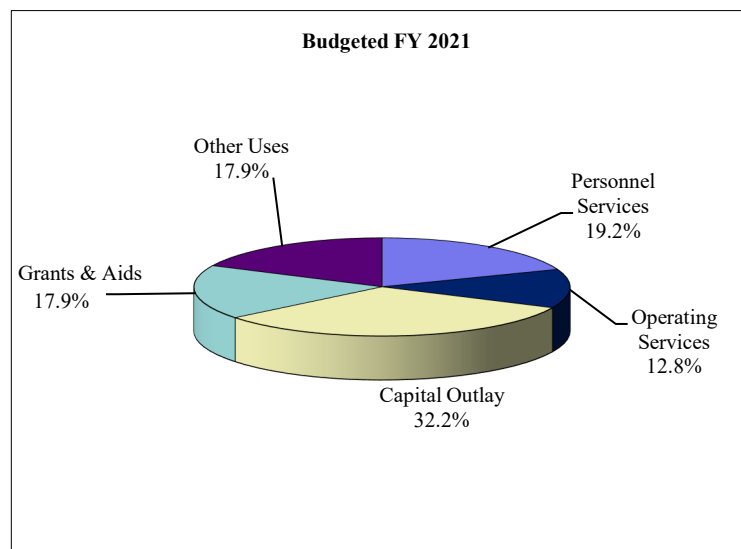
# Total CRA Fund Expenditures

## COMPARISON BY CATEGORY

Expenditure Classification	Budgeted FY 2020	Budgeted FY 2021	Dollar Change	Percentage Change
Personnel Services	103,741	107,060	3,319	3.20%
Operating Services	148,193	71,566	(76,627)	-51.71%
Capital Outlay	-	180,274	180,274	100.00%
Grants & Aids	64,768	100,000	35,232	54.40%
Other Uses	175,000	100,000	(75,000)	-42.86%
Total Expenditures	\$ 491,702	\$ 558,900	\$ 67,198	13.67%

## PERCENTAGE OF EXPENDITURES BY CATEGORY

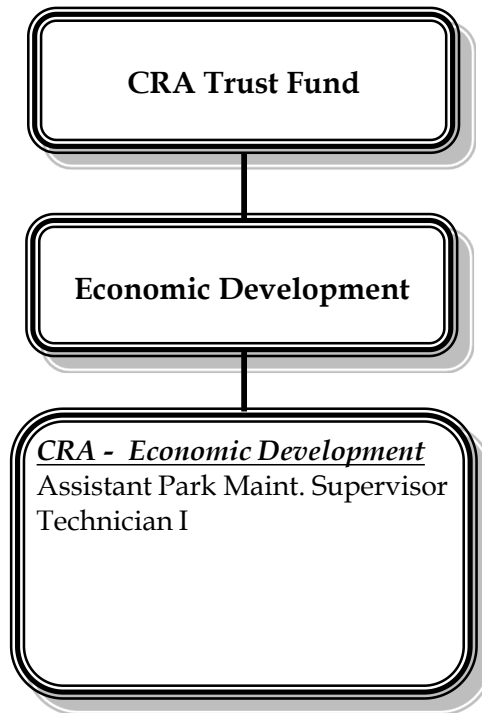
Expenditure Classification	Percentage
Personnel Services	19.2%
Operating Services	12.8%
Capital Outlay	32.2%
Grants & Aids	17.9%
Other Uses	17.9%
Total Expenditures	100.0%



# CRA - Expenditures

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
12	Regular Salaries & Wages	65,024	60,879	69,255	72,318
14	Overtime Pay	1,185	1,808	1,000	1,000
15	Special Pay	314	347	370	370
21	FICA Taxes	5,009	4,669	5,095	5,329
22	Retirement Contribution	5,787	5,525	6,144	6,411
23	Life & Health Insurance	14,906	18,048	18,974	18,567
24	Worker's Compensation	4,003	3,650	2,903	3,065
	<b>Personnel Services</b>	<b>\$ 96,228</b>	<b>\$ 94,926</b>	<b>\$ 103,741</b>	<b>\$ 107,060</b>
31	Professional Services	33,871	-	34,000	34,000
32	Accounting & Auditing	-	-	-	-
34	Other Contractual Service	34,929	12,066	13,500	13,500
43-01	Water/Sewer Service	316	695		585
43-02	Electric Service	817	1,377	950	1,082
44	Rents & Leases	3,300	6,600	6,600	6,600
47	Printing & Binding	1,900	288	-	-
48	Promotional Activities	655	375	-	-
49	Other Current Charges	-	70	77,344	-
52	Operating Supplies	31,695	3,727	10,500	10,500
52-13	Flowers, Plants, CRA Only	2,413	2,157	4,399	4,399
54	Books-Publ-Subscriptions	-	370	900	900
	<b>Operating Expenditures</b>	<b>\$ 109,896</b>	<b>\$ 27,725</b>	<b>\$ 148,193</b>	<b>\$ 71,566</b>
61	Land	875,672		-	
62	Buildings	-	-	-	-
63	Improvement O/T Buildings	3,350	-	-	180,274
64	Machinery & Equipment	-	-	-	-
	<b>Capital Outlay</b>	<b>\$ 879,022</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 180,274</b>
83	Building Grant Program	93,043	54,440	64,768	100,000
		<b>\$ 93,043</b>	<b>\$ 54,440</b>	<b>\$ 64,768</b>	<b>\$ 100,000</b>
99	Non-Operating	-	-	175,000	100,000
	<b>Non-Operating</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 175,000</b>	<b>\$ 100,000</b>
	<b>Department Total</b>	<b>\$ 1,178,189</b>	<b>\$ 177,091</b>	<b>\$ 491,702</b>	<b>\$ 558,900</b>

## CRA Trust Fund Econ Dev. - Personnel Schedule



Position Title	FY 2018	FY 2019	FY 2020	FY 2021
Operations & Maint. Coordinator	0.85	0.85	-	-
Assistant Park Maintenance Supervisor*	-	-	0.85	0.85
Technician I	1.00	1.00	1.00	1.00
Total	1.85	1.85	1.85	1.85

\*This position is funded 15% Gen. Fund-Parks & Parkways and 85% CRA.

# **LAW ENFORCEMENT PROGRAMS FUND**

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# LAW ENFORCEMENT REVENUES

Acct. #	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Intergovernmental</b>					
331.20-04	US Marshall Service	50,703	33,698	55,000	60,000
331.20-17	Fed Equit Sh - Treasury	305	-	-	-
	<b>Intergovernmental</b>	<b>\$ 51,008</b>	<b>\$ 33,698</b>	<b>\$ 55,000</b>	<b>\$ 60,000</b>
<b>Fines and Forfeitures</b>					
351.20-01	Cash	11,982	9,014	7,000	6,000
351.30-00	Law Enforcement Education	3,325	3,093	2,000	2,000
359.01-00	School Crossing Guard Fines	1,270	730	1,200	1,200
359.02-00	Handicap Fines	1,011	2,020	1,400	1,500
	<b>Fines and Forfeitures</b>	<b>\$ 17,588</b>	<b>\$ 14,857</b>	<b>\$ 11,600</b>	<b>\$ 10,700</b>
<b>Miscellaneous</b>					
	Interest				
361.10-16	Money Mkt - Wachovia	-	-	750	-
361.10-17	BB&T Public Savings	-	-	-	-
361.10-22	Hancock Public Funds	-	-	-	-
361.10-23	BankUnited PUB FD SAV	2,974	3,963	-	-
361.20-00	State Board Interest	-	-	-	-
361.30-01	Certificate of Deposit	-	-	-	-
361.80-03	FMIVT 0-2 yr High Quality	154	570	-	-
	Total Interest	3,128	4,533	750	-
364.41-00	Surplus Equip/Furniture	-	-	-	-
	<b>Miscellaneous</b>	<b>\$ 3,128</b>	<b>\$ 4,533</b>	<b>\$ 750</b>	<b>\$ -</b>
	Reserves				
389.01-00	Cash Carryover	-	-	30,199	24,607
	Total Reserves	-	-	30,199	24,607
	<b>Non-Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,199</b>	<b>\$ 24,607</b>
	<b>Law Enforcement Programs</b>	<b>\$ 71,724</b>	<b>\$ 53,088</b>	<b>\$ 97,549</b>	<b>\$ 95,307</b>

# Law Enforcement

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	-	-	-	-
Operating Expenditures	41,113	69,302	87,549	85,807
Capital Outlay	6,670	51,733	10,000	9,500
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 47,783</b>	<b>\$ 121,035</b>	<b>\$ 97,549</b>	<b>\$ 95,307</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
School Crossing Guard	1,341	651	3,000	3,000
Handicap Fund	-	-	2,000	2,000
Federal Equitable Sharing	40,985	115,961	83,549	82,307
Police Education	-	-	2,000	2,000
Police Confiscated Trust	5,457	4,423	7,000	6,000
<b>Total Expenditures</b>	<b>\$ 47,783</b>	<b>\$ 121,035</b>	<b>\$ 97,549</b>	<b>\$ 95,307</b>

# Law Enforcement - Expenditures

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
31	Professional Services	2,449	4,589	3,500	2,500
34	Other Contractual Services	1,250	-	2,500	1,500
40	Travel Per Diem	4,795	5,405	7,500	10,250
41	Communication Services	2,627	2,650	3,100	3,100
44	Rents & Leases	3,600	3,600	4,400	4,400
46	Repairs & Maintenance	659	1,660	5,200	5,200
46-04	Vehicle Maintenance Repairs	2,955	3,442	4,109	2,902
52	Operating Supplies	17,363	43,526	48,350	47,400
52-11	Vehicle Fuel	600	582	640	605
54	Books-Publ-Subscriptions	655	820	750	1,300
55	Training	4,160	3,028	7,500	6,650
	<b>Operating Expenditures</b>	<b>\$ 41,113</b>	<b>\$ 69,302</b>	<b>\$ 87,549</b>	<b>\$ 85,807</b>
63	Improvements O/T Building	-	-	-	-
64	Machinery & Equipment	6,670	51,733	10,000	9,500
	<b>Capital Outlay</b>	<b>\$ 6,670</b>	<b>\$ 51,733</b>	<b>\$ 10,000</b>	<b>\$ 9,500</b>
	<b>Department Total</b>	<b>\$ 47,783</b>	<b>\$ 121,035</b>	<b>\$ 97,549</b>	<b>\$ 95,307</b>



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## **SPECIAL PROGRAMS FUND**

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# SPECIAL PROGRAMS REVENUE

Acct. #	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Intergovernmental</b>					
338.90-01	Library Cooperative	-	-	-	-
	<b>Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Charges for Services</b>					
347.31-05	Public Art Fund Sales	242	68	-	-
	<b>Charges for Services</b>	<b>\$ 242</b>	<b>\$ 68</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Miscellaneous</b>					
	Interest				
361.10-17	BB&T Public Savings	-	-	-	-
361.10-22	Hancock Public Funds	-	-	-	-
361.10-23	BankUnited PUB FD SAV	5,048	9,818	1,500	-
361.20-00	State Board Interest	-	-	-	-
361.30-01	Certificate of Deposit	1,399	2,464	-	-
361.80-03	FMIVT 0-2 yr High Quality	-	-	-	-
	Total Interest	6,447	12,282	1,500	-
	Other Miscellaneous				
366.90-55	Public Art Developer Cont	67,950	31,289	-	-
366.90-75	Mermaid Statue	-	-	-	-
369.90-00	Other Misc. Revenue	(1)	-	-	-
	Total Other Miscellaneous	67,949	31,289	-	-
	<b>Miscellaneous</b>	<b>\$ 74,396</b>	<b>\$ 43,571</b>	<b>\$ 1,500</b>	<b>\$ -</b>
<b>Non-Revenue</b>					
	Reserves				
389.01-00	Cash Carryover	-	-	251,784	199,500
	Total Reserves	-	-	251,784	199,500
	<b>Special Programs</b>	<b>\$ 74,638</b>	<b>\$ 43,639</b>	<b>\$ 253,284</b>	<b>\$ 199,500</b>

# Special Programs

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	-	-	-	-
Operating Expenditures	2,763	5,981	27,850	20,000
Capital Outlay	137,000	62,747	148,000	179,500
Debt Service	-	-	-	-
Transfers	85,146	72,434	77,434	-
Reserves/Other	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 224,909</b>	<b>\$ 141,162</b>	<b>\$ 253,284</b>	<b>\$ 199,500</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Public Art Fund	139,763	54,600	107,850	130,500
Land Preservation Fund	-	14,128	48,000	49,000
Employee Benefit Cost Deferral	85,146	72,434	97,434	20,000
<b>Total Expenditures</b>	<b>\$ 224,909</b>	<b>\$ 141,162</b>	<b>\$ 253,284</b>	<b>\$ 199,500</b>

# Special Programs - Expenditures

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
12	Regular Salaries & Wages	-	-	-	-
13	Other Salaries & Wages	-	-	-	-
14	Overtime Pay	-	-	-	-
21	FICA Taxes	-	-	-	-
22	Retirement Contribution	-	-	-	-
23	Life & Health Insurance	-	-	-	-
24	Worker's Compensation	-	-	-	-
	<b>Personnel Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
31	Professional Services	263	-	16,995	16,395
34	Other Contractual Services	-	-	750	-
40	Travel Per Diem	-	-	-	-
45	Insurance	-	-	3,605	3,605
46	Repairs & Maintenance	1,000	1,982	2,000	-
47	Printing and Binding	-	-	500	-
48	Promotional Activities	1,500	2,000	2,500	-
52	Operating Supplies	-	1,999	1,500	-
55	Training	-	-	-	-
	<b>Operating Expenditures</b>	<b>\$ 2,763</b>	<b>\$ 5,981</b>	<b>\$ 27,850</b>	<b>\$ 20,000</b>
61	Buildings	-	14,128	48,000	49,000
63	Improvements O/T Building	137,000	48,619	100,000	130,500
66	Books-Publ-Library Supplies	-	-	-	-
	<b>Capital Outlay</b>	<b>\$ 137,000</b>	<b>\$ 62,747</b>	<b>\$ 148,000</b>	<b>\$ 179,500</b>
91	Transfers	85,146	72,434	77,434	-
	<b>Non-Operating</b>	<b>\$ 85,146</b>	<b>\$ 72,434</b>	<b>\$ 77,434</b>	<b>\$ -</b>
	<b>Department Total</b>	<b>\$ 224,909</b>	<b>\$ 141,162</b>	<b>\$ 253,284</b>	<b>\$ 199,500</b>

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# *FY 2021 ANNUAL BUDGET CAPITAL PROJECT FUNDS*





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# CAPITAL PROJECT FUNDS

**Capital project funds are used to account for the acquisition and construction of major capital facilities.**

This fund is used to account for the annual street and sidewalk construction projects, and brick street and road reconstruction projects. Funding is provided by transfers from the capital investment and local option gas tax funds. This fund is also used for improvements to the City's infrastructure with funding provided by the one cent local option sales tax.

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# CAPITAL PROJECT FUND REVENUES

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Taxes</b>					
	Sales and Use Taxes				
312.06-00	One Cent Local Option Sales Tax	2,450,847	2,578,453	2,552,340	2,371,410
	Total Sales and Use Taxes	2,450,847	2,578,453	2,552,340	2,371,410
	<b>Taxes</b>	<b>\$ 2,450,847</b>	<b>\$ 2,578,453</b>	<b>\$ 2,552,340</b>	<b>\$ 2,371,410</b>
<b>Intergovernmental</b>					
331.50-22	FEMA-Bunker Gear	-	-	-	122,000
334.40-01	Dept of Transportation	-	-	-	750,000
334.40-02	DEP-Spoil Site Funding	-	137,981	-	-
	<b>Intergovernmental</b>	<b>\$ -</b>	<b>\$ 137,981</b>	<b>\$ -</b>	<b>\$ 872,000</b>
<b>Charges for Services</b>					
342.20-00	Fire Protection Services	62,522	5,341	28,822	28,822
342.40-00	Emergency Service Fees	-	-	-	60,000
	<b>Charges for Services</b>	<b>\$ 62,522</b>	<b>\$ 5,341</b>	<b>\$ 28,822</b>	<b>\$ 88,822</b>
<b>Miscellaneous</b>					
	Interest				
361.10-00	Interest On Investments	8,430	7,256	41,950	35,000
361.10-05	Unrealized Gain (Loss)	(33,094)	42,273	-	-
361.10-17	BB&T Public Savings	-	-	-	-
361.10-22	Hancock Public Funds	-	-	-	-
361.10-23	BankUnited PUB FD SAV	2,550	12,771	-	-
361.10-24	BOA	114	74	-	-
361.30-01	Certificate of Deposit	10,109	17,797	-	-
361.40-01	Federal Farm Credit Bank	6,250	3,125	-	-
361.40-02	Federal Home Loan Bank	20,000	17,500	-	-
361.40-04	Federal Home Loan MTG COR	21,875	36,249	-	-
361.80-01	FMIVT 1-3 yr High Quality	18	97	-	-
361.80-02	FMIVT Intermediate High Quality	(33)	439	-	-
361.80-03	FMIVT 0-2 yr High Quality	-	-	-	-
	Total Interest	36,219	137,581	41,950	35,000
	Other Misc Rev				
364.41-00	Miscellaneous-Sale Surplus Equip	-	-	-	-
	Total Other Misc Rev	-	-	-	-
	<b>Miscellaneous</b>	<b>\$ 36,219</b>	<b>\$ 137,581</b>	<b>\$ 41,950</b>	<b>\$ 35,000</b>
<b>Non-Revenue</b>					
	Transfers				
381.11-06	Local Option Gas Tax	150,000	150,000	150,000	150,000
381.33-02	Capital Investment Fund	30,000	30,000	40,000	100,000
	Total Transfers	180,000	180,000	190,000	250,000
	Reserves				
389.01-00	Cash Carryover	-	-	9,550	292,396
	Total Reserves	-	-	9,550	292,396
	<b>Non-Revenue</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 199,550</b>	<b>\$ 542,396</b>
	<b>Capital Project Funds</b>	<b>\$ 2,729,588</b>	<b>\$ 3,039,356</b>	<b>\$ 2,822,662</b>	<b>\$ 3,909,628</b>

# Capital Project Funds

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Capital Outlay	2,516,677	3,969,176	2,543,062	3,570,028
Debt Service	-	-	239,600	239,600
Transfers	30,000	30,000	40,000	100,000
<b>Total Expenditures</b>	<b>\$ 2,546,677</b>	<b>\$ 3,999,176</b>	<b>\$ 2,822,662</b>	<b>\$ 3,909,628</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Capital Project Fund	14,532	278,535	200,000	250,000
Capital Investment Fund	30,000	30,000	40,000	100,000
One Cent Local Option Sales Tax	2,502,145	3,690,641	2,582,662	3,559,628
<b>Total Expenditures</b>	<b>\$ 2,546,677</b>	<b>\$ 3,999,176</b>	<b>\$ 2,822,662</b>	<b>\$ 3,909,628</b>

# Capital Project Funds - Expenditures

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
61	Land	-	240,838	-	-
62	Buildings	6,202	4,251	-	-
63	Improvements O/T Building	1,481,596	3,072,119	1,105,655	2,928,028
64	Machinery & Equipment	1,028,879	651,968	1,437,407	642,000
	<b>Capital Outlay</b>	<b>\$ 2,516,677</b>	<b>\$ 3,969,176</b>	<b>\$ 2,543,062</b>	<b>\$ 3,570,028</b>
71	Principal	-	-	205,880	216,743
72	Interest	-	-	33,720	22,857
	<b>Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 239,600</b>	<b>\$ 239,600</b>
91	Transfers	30,000	30,000	40,000	100,000
	<b>Non-Operating</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 40,000</b>	<b>\$ 100,000</b>
	<b>Capital Project Funds</b>	<b>\$ 2,546,677</b>	<b>\$ 3,999,176</b>	<b>\$ 2,822,662</b>	<b>\$ 3,909,628</b>

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# *FY 2021 ANNUAL BUDGET ENTERPRISE FUNDS*





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# ENTERPRISE FUNDS

**Enterprise Funds are used to account for the financing, acquisition, operation and maintenance of governmental facilities and services that are supported primarily by user charges.**

## **Sanitation Fund:**

This fund is used to account for the provision of solid waste removal, recycling and yard waste services to the residents of the City. All activities necessary to the provision of these services are accounted for in this fund.

## **Water-Sewer Fund:**

This fund is used to account for the provision of water and sewer services to the residents and commercial customers of the City. All activities necessary to provide such services are accounted for in this fund including but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

## **Sewer Impact Fund:**

This fund is used to account for Sewer Impact Fees that are legally restricted for new capital due to growth.

## **Water Impact Fund:**

This fund is used to account for Water Impact Fees that are legally restricted for new capital due to growth.

## **Construction Fund:**

This fund is used to account for the construction of the new alternative water project and a deep injection well.

## **Marina Fund:**

This fund is used to account for the provision of marina services to the residents of the City, non-residents and Charter boats.

## **Storm Water Fund:**

This fund is used to account for the provision of storm water services to the residents and commercial customers of the City.

## **Golf Course Fund:**

This fund is used to account for the provision of golf course services to the residents of the City and non-residents.

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**SANITATION FUND**

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# PUBLIC WORKS – SANITATION

## Department Summary

The Public Works Department consists of Solid Waste/Sanitary Landfill and Yard Recycling.

The Sanitation Division strives to keep our City clean by providing for the disposal of all non-recyclable solid waste generated by residential, commercial and industrial establishments, and encourages recycling.

The Yard Recycling Division successfully oversees the transfer facility and is responsible for upkeep/maintenance of the monitor station.

## Goals & Objectives

### Achieve Operational Excellence

#### **Goal 1: Deliver professional services**

Objective 1: Provide exemplary customer service.

Objective 2: Look for ways to improve services.

### Maintain and Improve Services

#### **Goal 2: Sustain the environment, and support our community for a waste free future**

Objective 1: Minimize the amount of waste generated by promoting recycling.

Objective 2: Search for new opportunities and trends.

### Achieve Operational Excellence

#### **Goal 3: Follow local and Federal permitting requirements**

Objective 1: Supply required information in a timely manner.

Objective 2: Keep accurate and updated records.

### Maintain and Improve Services

#### **Goal 4: Keep vehicles and equipment in good operating condition**

Objective 1: Conduct daily checks on equipment/vehicles.

Objective 2: Schedule routine preventative maintenance with the Vehicle Maintenance Division.

# Sanitation Fund Revenue/Expenses

## SUMMARY BY SOURCE

Source	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
Revenues by Source:				
Intergovernmental	38,524	1,244,909	-	-
Charges for Services	5,049,682	5,219,265	5,122,602	5,929,187
Interest	20,509	84,586	31,000	21,000
Miscellaneous	541	(3,247)	-	-
Non-Revenue				
Reserves	-	-	264,351	294,785
Total Non-Revenue	-	-	264,351	294,785
Total	\$ 5,109,256	\$ 6,545,513	\$ 5,417,953	\$ 6,244,972

## Expenditures by Category:

Personnel Services	549,073	575,385	554,622	565,983
Operating Expenditures	5,592,194	4,363,897	4,292,572	4,916,654
Capital Outlay	-	-	151,000	280,000
Transfers	291,556	349,034	409,759	474,335
Reserves/Other	6,100	16,584	10,000	8,000
Total Expenditures	\$ 6,438,923	\$ 5,304,900	\$ 5,417,953	\$ 6,244,972

# Sanitation Fund Revenue Summary

SUMMARY BY SOURCE				
Source	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
Intergovernmental	38,524	1,244,909	-	-
Charges for Services	5,049,682	5,219,265	5,122,602	5,929,187
Interest	20,509	84,586	31,000	21,000
Miscellaneous	541	(3,247)	-	-
Non-Revenue				
Reserves	-	-	264,351	294,785
Total Non-Revenue	-	-	264,351	294,785
Total	\$ 5,109,256	\$ 6,545,513	\$ 5,417,953	\$ 6,244,972

## PERCENTAGE OF TOTAL REVENUES:

Intergovernmental	0.8%	19.0%	0.0%	0.0%
Charges for Services	98.8%	79.7%	94.5%	94.9%
Interest	0.4%	1.3%	0.6%	0.4%
Miscellaneous	0.0%	0.0%	0.0%	0.0%
Non-Revenue	0.0%	0.0%	4.9%	4.7%
Total	100.0%	100.0%	100.0%	100.0%

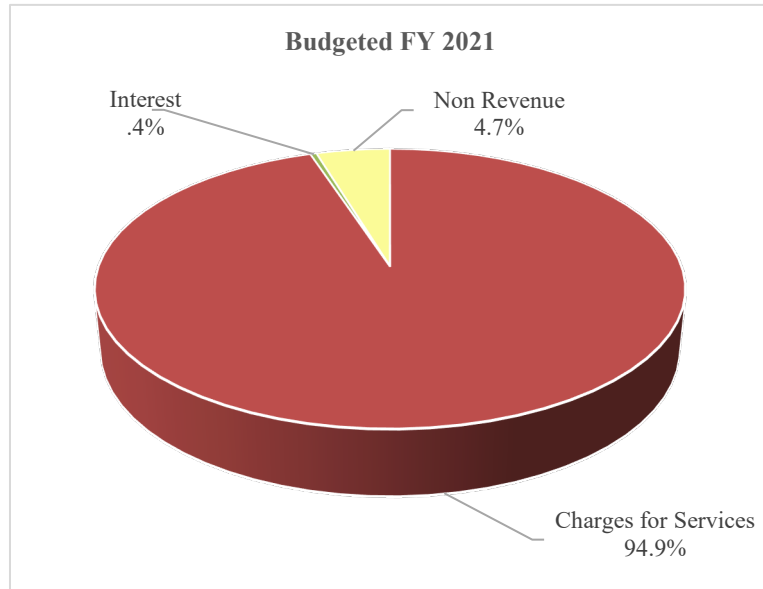


# Sanitation Fund Revenue Summary

COMPARISON BY SOURCE				
Source	Budgeted FY 2020	Budgeted FY 2021	Dollar Change	Percentage Change
Intergovernmental	-	-	-	0.00%
Charges for Services	5,122,602	5,929,187	806,585	15.75%
Interest	31,000	21,000	(10,000)	-32.26%
Miscellaneous	-	-	-	0.00%
Non-Revenue	264,351	294,785	30,434	11.51%
Total	\$ 5,417,953	\$ 6,244,972	\$ 827,019	15.26%

## PERCENTAGE OF REVENUES BY SOURCE

Source	Per- centage
Intergovernmental	0.0%
Charges for Services	94.9%
Interest	0.4%
Miscellaneous	0.0%
Non-Revenue	4.7%
Total	100.0%



# SANITATION REVENUES

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Intergovernmental</b>					
401-331.50-21	Hurricane Irma-Federal	38,524	1,179,417	-	-
401-334.50-21	Hurricane Irma-State	-	65,492	-	-
	<b>Intergovernmental</b>	<b>\$ 38,524</b>	<b>\$ 1,244,909</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Charges for Services</b>					
401-343.41-01	Sanitation Fees	3,906,157	3,985,749	3,951,142	4,634,464
401-343.41-03	Penalties	47,381	41,614	42,000	42,000
401-343.41-06	Recycling Fees	573,271	597,395	599,760	610,437
401-343.41-10	Revenue Write-Off	(88)	(22)	-	-
401-343.41-11	Yard Waste Recycling - City	120,049	121,742	121,000	122,021
401-343.41-12	Yard Waste Tipping Fees	328,968	374,898	330,000	436,265
401-343.41-13	Yard Waste Other	305	600	300	400
401-343.41-14	Yard Waste Container	60,633	82,630	65,000	70,000
401-343.41-15	Yard Waste Billing Fee	945	800	800	800
401-343.41-17	Yard Waste Tipping Fees - City	7,065	8,775	8,000	8,500
401-347.40-03	Off Duty Employees	4,996	5,084	4,600	4,300
	<b>Charges for Services</b>	<b>\$ 5,049,682</b>	<b>\$ 5,219,265</b>	<b>\$ 5,122,602</b>	<b>\$ 5,929,187</b>
<b>Miscellaneous</b>					
Interest					
401-361.10-00	Interest on Investments	735	5,282	25,000	15,000
401-361.10-05	Unrealized Gain (Loss)	(16,152)	16,814	-	-
401-361.10-10	Yard Waste Billing	7,233	7,561	6,000	6,000
401-361.10-23	BankUnited PUB FD SAV	2,488	1,709	-	-
401-361.10-24	BOA	146	56	-	-
401-361.30-01	Certificate of Deposit	1,659	2,904	-	-
401-361.40-01	Federal Farm Credit Bank	16,469	22,184	-	-
401-361.40-02	Federal Home Loan Bank	7,346	18,990	-	-
401-361.40-04	Federal Home Loan MTG COR	5,485	7,054	-	-
401-361.80-02	FMIVT Intermediate High Quality	(4,900)	2,031	-	-
401-361.80-03	FMIVT 0-2 yr High Quality	-	1	-	-
	Total Interest	20,509	84,586	31,000	21,000
Other Miscellaneous					
401-369.90-00	Other Miscellaneous Revenue	541	(3,247)	-	-
	Total Other	541	(3,247)	-	-
	<b>Miscellaneous</b>	<b>\$ 21,050</b>	<b>\$ 81,339</b>	<b>\$ 31,000</b>	<b>\$ 21,000</b>
<b>Non-Revenue</b>					
Reserves					
401-389.01-00	Cash Carryover	-	-	264,351	294,785
	Total Reserves	-	-	264,351	294,785
	<b>Non-Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 264,351</b>	<b>\$ 294,785</b>
	<b>Sanitation</b>	<b>\$ 5,109,256</b>	<b>\$ 6,545,513</b>	<b>\$ 5,417,953</b>	<b>\$ 6,244,972</b>

# Sanitation Fund Expenditures

## Summary By Category

Expenditure Classification	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
Personnel Services	549,073	575,385	554,622	565,983
Operating Expenditures	5,592,194	4,363,897	4,292,572	4,916,654
Capital Outlay	-	-	151,000	280,000
Transfers	291,556	349,034	409,759	474,335
Reserves/Other	6,100	16,584	10,000	8,000
<b>Total Expenditures</b>	<b>\$ 6,438,923</b>	<b>\$ 5,304,900</b>	<b>\$ 5,417,953</b>	<b>\$ 6,244,972</b>

## PERCENTAGE OF TOTAL EXPENDITURES:

Personnel Services	8.5%	10.8%	10.2%	9.1%
Operating Expenditures	86.9%	82.3%	79.2%	78.7%
Capital Outlay	0.0%	0.0%	2.8%	4.5%
Transfers	4.5%	6.6%	7.6%	7.6%
Reserves/Other	0.1%	0.3%	0.2%	0.1%
	100.0%	100.0%	100.0%	100.0%

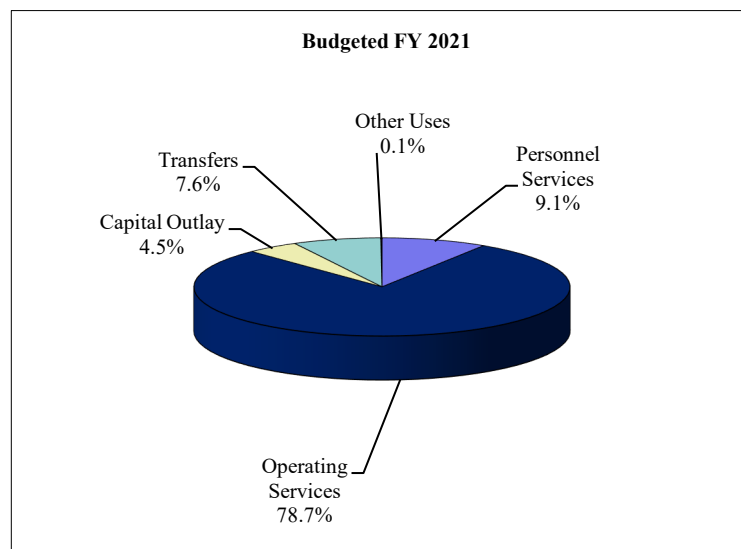
# Total Sanitation Fund Expenditures

## COMPARISON BY CATEGORY

Expenditure Classification	Budgeted FY 2020	Budgeted FY 2021	Dollar Change	Percentage Change
Personnel Services	554,622	565,983	11,361	2.05%
Operating Services	4,292,572	4,916,654	624,082	14.54%
Capital Outlay	151,000	280,000	129,000	85.43%
Transfers	409,759	474,335	64,576	15.76%
Other Uses	10,000	8,000	(2,000)	-20.00%
Total Expenditures	\$ 5,417,953	\$ 6,244,972	\$ 827,019	15.26%

## PERCENTAGE OF EXPENDITURES BY CATEGORY

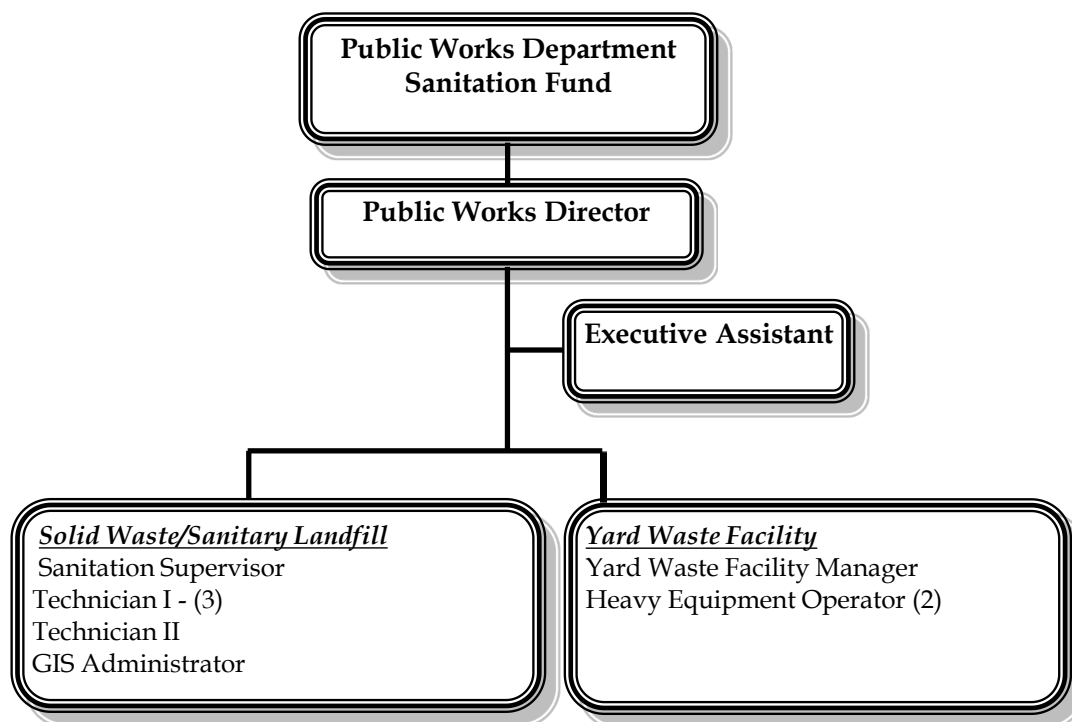
Expenditure Classification	Percentage
Personnel Services	9.1%
Operating Services	78.7%
Capital Outlay	4.5%
Transfers	7.6%
Other Uses	0.1%
Total Expenditures	100.0%



# Sanitation - Expenditures

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
11	Executive Salaries	25,748	26,511	27,193	28,009
12	Regular Salaries & Wages	316,043	327,253	328,144	337,640
14	Overtime Pay	34,416	41,082	21,300	21,300
15	Special Pay	2,014	2,215	2,140	2,140
21	FICA Taxes	25,769	28,225	28,119	28,906
22	Retirement Contribution	31,915	33,574	33,017	33,913
23	Life & Health Insurance	99,218	103,746	105,943	104,487
24	Worker's Compensation	8,815	8,463	8,766	9,588
26	Other Employee Benefits	5,135	4,316	-	-
	<b>Personnel Services</b>	<b>\$ 549,073</b>	<b>\$ 575,385</b>	<b>\$ 554,622</b>	<b>\$ 565,983</b>
31	Professional Services	3,711	-	-	-
32	Accounting & Auditing	4,230	4,384	3,220	3,220
34	Other Contractual Service	5,215,858	4,001,699	4,035,515	4,648,066
40	Travel Per Diem	725	720	1,120	820
41	Communication Services	2,616	2,784	2,698	3,948
43-01	Water/Sewer Service	550	489	372	511
43-02	Electric Service	2,124	2,466	1,990	2,023
44	Rents & Leases	470	173	400	100
45	Insurance	32,270	35,441	44,067	45,232
46	Repairs & Maintenance	11,649	6,493	2,361	7,061
46-04	Vehicle Maintenance Repairs	31,150	38,805	28,056	28,407
47	Printing & Binding	396	-	1,000	500
49	Other Current Charges	148,091	148,091	148,091	148,091
51	Office Supplies	320	513	450	450
52	Operating Supplies	8,383	11,147	9,750	15,550
52-11	Vehicle Fuel	11,389	8,228	10,007	9,800
53	Road Materials & Supplies	1,596	1,545	3,172	2,572
54	Books-Publ-Subscriptions	-	178	303	303
59	Depreciation	116,666	100,741	-	-
	<b>Operating Expenditures</b>	<b>\$ 5,592,194</b>	<b>\$ 4,363,897</b>	<b>\$ 4,292,572</b>	<b>\$ 4,916,654</b>
62	Buildings	-	-	20,000	100,000
63	Improvement O/T Buildings	-	-	46,000	130,000
64	Machinery & Equipment	-	-	85,000	50,000
	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 151,000</b>	<b>\$ 280,000</b>
91	Transfers	291,556	349,034	409,759	474,335
93	Refuse	5,955	10,773	10,000	8,000
99	Non-Operating	145	5,811	-	-
	<b>Non-Operating</b>	<b>\$ 297,656</b>	<b>\$ 365,618</b>	<b>\$ 419,759</b>	<b>\$ 482,335</b>
	<b>Department Total</b>	<b>\$ 6,438,923</b>	<b>\$ 5,304,900</b>	<b>\$ 5,417,953</b>	<b>\$ 6,244,972</b>

## Public Works - Sanitation - Personnel Schedule



Position Title	FY 2018	FY 2019	FY 2020	FY 2021
<b>Solid Waste/Sanitary Land:</b>				
Public Works Director*	0.30	0.30	0.30	0.30
Executive Assistant*	0.30	0.30	0.30	0.30
Sanitation Technician	1.00	1.00	-	-
Sanitation Supervisor	-	-	1.00	1.00
Technician I**	1.95	1.80	2.80	2.80
Technician II	1.00	1.00	1.00	1.00
GIS Administrator***	-	0.15	0.07	0.15
Total	4.55	4.55	5.47	5.55
<b>Yard Waste Facility:</b>				
Yard Waste Facility Manager	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00
Technician II	1.00	1.00	1.00	1.00
GIS Administrator***	-	-	0.08	-
Total	3.00	3.00	3.08	3.00
Department Total	7.55	7.55	8.55	8.55

### FY 2021:

\*These positions are funded 20% Gen. Fund - Fac. Maint, 25% Gen. Fund - Rds/Streets, 30% Sanitation - Solid Waste, and 25% Stormwater.

\*\*One position is funded 80% Sanitation - Solid Waste and 20% Marina.

\*\*\*This position is funded 15% Sanitation - 10% Gen. Fund- Building Development, 69% Water-Sewer - IT-GIS, 6% Stormwater

# Public Works - Sanitation

## Performance Measures:

Workload Measures	FY17	FY18	FY19*	FY20*
<b><u>Solid Waste:</u></b>				
Refuse-Residential	9,782	7,960	7,995	8,034
Commercial	685	675	667	673
Recycling Residential	7,981	7,905	7,940	8,019
Commercial	18	19	21	21
Recycling Collected by Staff (44 gal)	653.00	559.00	509.00	417.00
Garbage Collected by Staff (44 gal)	11,707.00	14,547.00	11,806.00	10,055.00
Phone Calls Received	4,875.00	5,281.00	4,482.00	3,873.00
Recycling Bins Delivered	589.00	538.00	543.00	547.00
Service Orders Completed	3,498.00	3,341.00	3,016.00	2,865.00
<b><u>Yard Waste**:</u></b>				
	<b>Calendar Yr 2016</b>	<b>Calendar Yr 2017</b>	<b>Calendar Yr 2018</b>	<b>Calendar Yr 2019</b>
Total Material Received (tons)	8,583	8,377	8,448	9,243
Total Material Lost (tons)	429	419	422	462
Total Material Moved (tons)	8,154	7,958	8,026	8,781
Total Unprocessed Material (tons)	3,491	3,910	4,332	4,794

\*Estimated data

\*\*Data as of latest calendar year on filed DEP reports.

**WATER - SEWER FUND**  
**Summary**



# Water - Sewer Fund Revenue/Expenses

## SUMMARY BY SOURCE

Source	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
Revenues by Source:				
Intergovernmental	118,196	232,641	-	-
Charges for Services	16,036,980	16,539,936	16,745,182	17,560,330
Interest	127,821	484,795	200,000	100,000
Miscellaneous	15,848	510	-	-
Non-Revenue				
Reserves	-	-	3,198,033	1,218,620
Total Non-Revenue	-	-	3,198,033	1,218,620
Total	\$ 16,298,845	\$ 17,257,882	\$ 20,143,215	\$ 18,878,950

## Expenditures by Category:

Personnel Services	4,635,067	4,965,832	5,781,887	5,896,763
Operating Services	5,605,158	5,892,389	4,394,467	4,797,347
Capital Outlay	-	-	6,543,056	4,718,765
Debt Service	1,161,563	1,129,013	2,041,563	2,045,563
Transfers	949,487	1,193,712	1,364,242	1,404,826
Other Uses-Interest	5,556	33,625	18,000	15,686
Total Expenditures	\$ 12,356,831	\$ 13,214,571	\$ 20,143,215	\$ 18,878,950

# Water - Sewer Fund Revenue Summary

SUMMARY BY SOURCE				
Source	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
Intergovernmental	118,196	232,641	-	-
Charges for Services	16,036,980	16,539,936	16,745,182	17,560,330
Interest	127,821	484,795	200,000	100,000
Miscellaneous	15,848	510	-	-
Non-Revenue				
Reserves	-	-	3,198,033	1,218,620
Total Non-Revenue	-	-	3,198,033	1,218,620
Total	\$ 16,298,845	\$ 17,257,882	\$ 20,143,215	\$ 18,878,950

## PERCENTAGE OF TOTAL REVENUES:

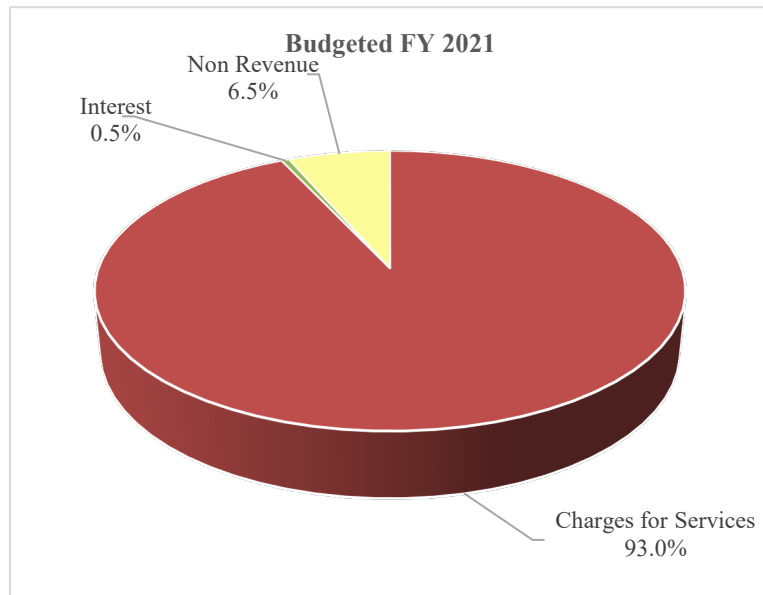
Intergovernmental	0.7%	1.3%	0.0%	0.0%
Charges for Services	98.4%	95.9%	83.1%	93.0%
Interest	0.8%	2.8%	1.0%	0.5%
Miscellaneous	0.1%	0.0%	0.0%	0.0%
Non-Revenue	0.0%	0.0%	15.9%	6.5%
Total	100.0%	100.0%	100.0%	100.0%

# Water - Sewer Fund Revenue Summary

COMPARISON BY SOURCE				
Source	Budgeted FY 2020	Budgeted FY 2021	Dollar Change	Percentage Change
Charges for Services	16,745,182	17,560,330	815,148	4.87%
Interest	200,000	100,000	(100,000)	-50.00%
Non-Revenue-Reserves	3,198,033	1,218,620	(1,979,413)	-61.89%
Total	\$ 20,143,215	\$ 18,878,950	\$ (1,264,265)	-6.28%

## PERCENTAGE OF REVENUES BY SOURCE

Source	Per- centage
Intergovernmental	0.0%
Charges for Services	93.0%
Interest	0.5%
Miscellaneous	0.0%
Non-Revenue-Reserve	6.5%
Total	<u>100.0%</u>



# WATER - SEWER FUND REVENUES

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Intergovernmental</b>					
402.331.50-21	Hurricane Irma	81,071	-	-	-
402.334.35-02	DEP Clean Basins	37,125	-	-	-
402.337.30-01	SWFWMD Grant	-	232,641	-	-
	<b>Intergovernmental</b>	<b>\$ 118,196</b>	<b>\$ 232,641</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Charges for Services</b>					
402-343.61-01	Water Sales	8,960,896	9,229,161	9,308,624	9,683,696
402-343.61-02	Water Meter Connection Fee	29,450	20,560	29,250	28,500
402-343.61-03	Effluent Sales	365,537	370,793	395,037	398,076
402-343.61-04	Water Turn On Fees	50,925	47,175	50,000	49,000
402-343.61-05	Sewer Sales	5,883,062	6,184,175	6,228,000	6,663,169
402-343.61-06	Sewer Connection Fees	66,711	26,865	30,000	30,000
402-343.61-07	Delinquent Penalty Water	92,064	94,821	85,000	85,000
402-343.61-08	Delinquent Penalty Sewer	60,957	69,715	62,000	60,000
402-343.61-09	Backflow Maintenance Fee	287,753	295,861	292,000	303,018
402-343.61-10	Revenue Write-Off Water	(994)	(549)	-	-
402-343.61-11	Revenue Write-Off Sewer	(43,230)	(49,727)	-	-
402-343.61-12	Backflow Assembly Charge	21,340	12,902	20,000	10,000
402-343.61-16	Effluent Connection Fees	14,075	34,975	11,000	15,000
402-343.61-20	Grease Waste Mon Chg	7,979	7,883	7,500	7,500
402-343.62-01	Additional Tap-in - Water	350	350	350	350
402-343.62-02	Additional Tap-in - Sewer	600	1,350	600	1,200
402-343.65-03	Administration Fees	220,021	189,165	220,021	220,021
402-343.65-04	Administration Fees W/S Connection	4,941	6,240	5,800	5,800
402-343.65-22	Inventory Adjustment	14,543	(1,779)	-	-
	<b>Charges for Services</b>	<b>\$ 16,036,980</b>	<b>\$ 16,539,936</b>	<b>\$ 16,745,182</b>	<b>\$ 17,560,330</b>
<b>Interest</b>					
	Interest				
402-361.10-00	Interest on Investments	19,826	15,401	200,000	100,000
402-361.10-05	Unrealized Gain (Loss)	(70,388)	84,225	-	-
402-361.10-23	BankUnited PUB FD SAV	5,823	8,888	-	-
402-361.10-24	BOA	401	221	-	-
402-361.10-25	BankUnited DSR 2013A-1	3,798	96	-	-
402-361.10-26	BankUnited DSR 2013A-2	14,806	368	-	-
402-361.10-27	BankUnited R&R	6,674	177	-	-
402-361.10-71	Bond Service Fund 2013 A-1	1,548	2,594	-	-
402-361.10-72	Bond Service Fund 2013 A-2	4,449	7,291	-	-
402-361.30-01	Certificate of Deposit	37,231	110,435	-	-
402-361.40-01	Federal Farm Credit Bank	22,831	25,097	-	-
402-361.40-02	Federal Home Loan Bank	9,484	10,143	-	-
402-361.40-04	Federal Home Loan Mortgage Cor.	62,436	73,982	-	-
402-361.47-90	FHLMC Interest/DSR 2013A-1	-	12,180	-	-
402-361.47-91	FHLMC Interest/DSR 2013A-2	-	47,555	-	-
402-361.47-92	FHLMC Interest/R&R	-	22,115	-	-
402-361.50-01	Treasury Bills	1,306	11,906	-	-
402-361.80-01	FMIVT 1-3 yr High Quality	1,905	15,025	-	-
402-361.80-02	FMIVT Intermediate High Quality	(11,131)	19,779	-	-
402-361.80-03	FMIVT 0-2 yr High Quality	351	846	-	-
402-361.91-01	Series 2013A-1	2,902	2,902	-	-
402-361.91-02	Series 2013A-2	13,569	13,569	-	-
	<b>Total Interest</b>	<b>127,821</b>	<b>484,795</b>	<b>200,000</b>	<b>100,000</b>

# WATER - SEWER FUND REVENUES

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Miscellaneous</b>					
	Other Miscellaneous				
402-364.41-00	Surplus Equip/Furniture	-	2,366	-	-
402-364.44-02	Water & Sewer Fund	(4,458)	(16,515)	-	-
402.365.10-00	Surplus Scrap Sales	3,384	12,388	-	-
402-369.40-09	Water Department	-	2,330	-	-
402-369.90-00	Other Misc. Revenue	16,922	(59)	-	-
	Total Other Miscellaneous	15,848	510	-	-
	<b>Miscellaneous</b>	<b>\$ 143,669</b>	<b>\$ 485,305</b>	<b>\$ 200,000</b>	<b>\$ 100,000</b>
<b>Non-Revenues</b>					
	Reserves				
402-389.01-00	Carryover - Cash	-	-	3,198,033	1,218,620
	Total Reserves	-	-	3,198,033	1,218,620
	<b>Non-Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,198,033</b>	<b>\$ 1,218,620</b>
	<b>Water-Sewer Fund</b>	<b>\$ 16,298,845</b>	<b>\$ 17,257,882</b>	<b>\$ 20,143,215</b>	<b>\$ 18,878,950</b>

# Water - Sewer Fund Expenditures

## SUMMARY BY CATEGORY

Expenditure Classification	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
Personnel Services	4,635,067	4,965,832	5,781,887	5,896,763
Operating Services	5,605,158	5,892,389	4,394,467	4,797,347
Capital Outlay	-	-	6,543,056	4,718,765
Debt Service	1,161,563	1,129,013	2,041,563	2,045,563
Transfers	949,487	1,193,712	1,364,242	1,404,826
Other Uses	5,556	33,625	18,000	15,686
Total Expenditures	\$ 12,356,831	\$ 13,214,571	\$ 20,143,215	\$ 18,878,950

## PERCENTAGE OF TOTAL EXPENDITURES:

Personnel Services	37.5%	37.6%	28.7%	31.2%
Operating Services	45.4%	44.6%	21.8%	25.4%
Capital Outlay	0.0%	0.0%	32.5%	25.0%
Debt Service	9.4%	8.5%	10.1%	10.9%
Transfers	7.7%	9.0%	6.8%	7.4%
Other Uses	0.0%	0.3%	0.1%	0.1%
Total	100.0%	100.0%	100.0%	100.0%

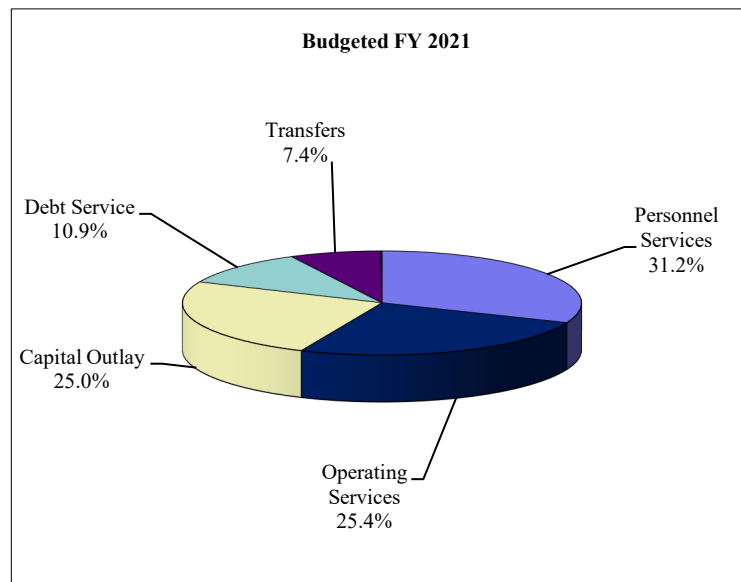
# Total Water-Sewer Fund Expenditures

## COMPARISON BY CATEGORY

Expenditure Classification	Budgeted FY 2020	Budgeted FY 2021	Dollar Change	Percentage Change
Personnel Services	5,781,887	5,896,763	114,876	1.99%
Operating Services	4,394,467	4,797,347	402,880	9.17%
Capital Outlay	6,543,056	4,718,765	(1,824,291)	-27.88%
Debt Service	2,041,563	2,045,563	4,000	0.20%
Transfers	1,364,242	1,404,826	40,584	2.97%
Other Uses	18,000	15,686	(2,314)	-12.86%
Total Expenditures	\$ 20,143,215	\$ 18,878,950	\$ (1,264,265)	-6.28%

## PERCENTAGE OF EXPENDITURES BY CATEGORY

Expenditure Classification	Percentage
Personnel Services	31.2%
Operating Services	25.4%
Capital Outlay	25.0%
Debt Service	10.9%
Transfers	7.4%
Other Uses	0.1%
Total Expenditures	100.0%



# Total Water-Sewer Fund Expenditures

## SUMMARY BY DEPARTMENT

Expenditure Classification	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
IT GIS	663	114,878	269,059	259,687
Utility Billing	384,376	424,726	451,748	454,359
Collections	236,362	231,069	308,247	322,789
Public Services	7,092,314	7,391,155	14,751,095	13,278,250
Debt Service	1,161,563	1,129,013	2,041,563	2,045,563
Project Administration	209,438	207,234	248,582	261,712
Non-Departmental	3,272,115	3,716,496	2,072,921	2,256,590
Total Expenditures	\$ 12,356,831	\$ 13,214,571	\$ 20,143,215	\$ 18,878,950

## PERCENTAGE OF TOTAL EXPENDITURES:

IT GIS	-	0.9%	1.3%	1.4%
Utility Billing	3.1%	3.2%	2.2%	2.4%
Collections	1.9%	1.7%	1.5%	1.7%
Public Services	57.4%	56.0%	73.3%	70.3%
Debt Service	9.4%	8.5%	10.1%	10.8%
Project Administration	1.7%	1.6%	1.2%	1.4%
Non-Departmental	26.5%	28.1%	10.4%	12.0%
Total	100.0%	100.0%	100.0%	100.0%



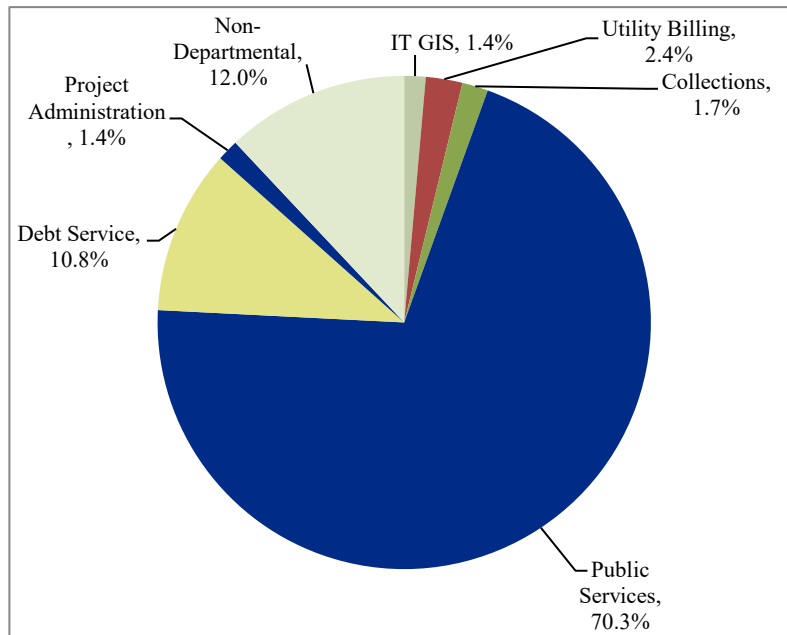
# Total Water-Sewer Fund Expenditures

## COMPARISON BY DEPARTMENT

Expenditure Classification	Budgeted FY 2020	Budgeted FY 2021	Dollar Change	Percentage Change
IT GIS	269,059	259,687	(9,372)	100.00%
Utility Billing	451,748	454,359	2,611	0.58%
Collections	308,247	322,789	14,542	4.72%
Public Services	14,751,095	13,278,250	(1,472,845)	-9.98%
Debt Service	2,041,563	2,045,563	4,000	0.20%
Project Administration	248,582	261,712	13,130	5.28%
Non-Departmental	2,072,921	2,256,590	183,669	8.86%
Total Expenditures	\$ 20,143,215	\$ 18,878,950	\$ (1,264,265)	-6.28%

## PERCENTAGE OF EXPENDITURES BY DEPARTMENT

Expenditure Classification	Percentage
IT GIS	1.4%
Utility Billing	2.4%
Collections	1.7%
Public Services	70.3%
Debt Service	10.8%
Project Administration	1.4%
Non-Departmental	12.0%
Total Expenditures	100.0%



# Total Water-Sewer Fund Expenditures

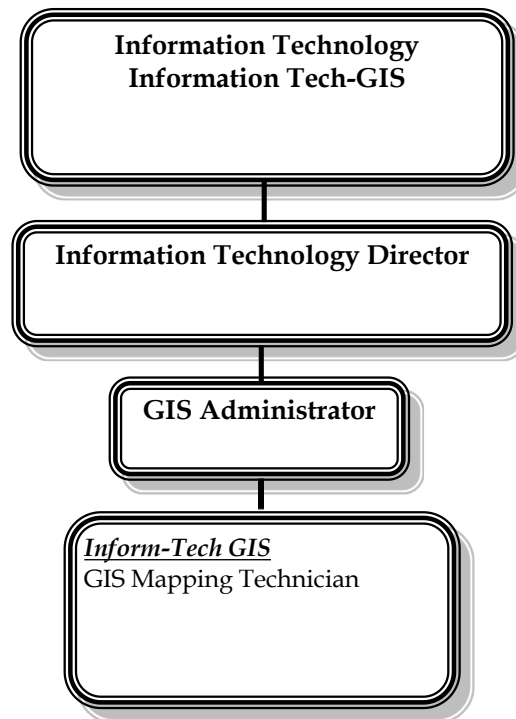
SUMMARY BY CATEGORY AND ELEMENT						
EXPENDITURE SUMMARY						
Element Code	Expenditure Classification	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021	Change 2020 - 2021
<b>Personnel Services</b>						
11	Executive Salaries	198,699	206,828	210,583	262,254	51,671
12	Regular Salaries	2,759,366	2,978,695	3,563,429	3,607,072	43,643
13	Other Salaries and Wages	30,141	32,184	9,550	10,028	478
14	Overtime	217,304	225,866	177,042	177,042	-
15	Special Pay	62,074	74,113	70,714	70,714	-
21	FICA	237,242	253,250	299,451	306,775	7,324
22	Retirement Contribution	269,897	290,480	350,704	356,593	5,889
23	Life and Health Insurance	710,370	767,895	995,472	979,843	(15,629)
24	Workers' Compensation	106,780	100,232	104,942	126,442	21,500
25	Unemployment Compensation	1,375	2,632	-	-	-
26	Other Postemployment Benefit	41,819	33,657	-	-	-
	Total Personnel Services	4,635,067	4,965,832	5,781,887	5,896,763	114,876
<b>Operating Services</b>						
31	Professional Services	181,872	183,329	483,500	491,184	7,684
32	Accounting and Auditing	14,433	15,265	9,591	15,591	6,000
34	Other Contractual Services	266,437	326,842	324,730	421,461	96,731
40	Travel Per Diem	15,071	14,680	28,746	28,546	(200)
41	Communication Services	42,418	50,778	44,765	48,647	3,882
42	Freight & Postage Service	53,665	54,565	57,689	75,754	18,065
43-01	Water/Sewer Service	41,348	30,498	34,170	32,031	(2,139)
43-02	Electric Service	1,091,249	1,133,037	1,069,449	1,136,550	67,101
44	Rents and Leases	19,256	26,663	28,072	30,162	2,090
45	Insurance	214,381	257,832	294,047	294,401	354
46	Repair and Maintenance	722,713	746,329	757,390	881,681	124,291
46-02	Effluent Extensions	3,975	-	10,000	-	(10,000)
46-04	Vehicle Maintenance	117,817	105,671	102,298	108,889	6,591
47	Printing and Binding	1,706	1,186	2,450	2,700	250
48	Promotional Activities	2,230	1,791	2,300	3,600	1,300
49	Other Current Charges	1,947	201	7,100	6,500	(600)
51	Office Supplies	5,345	4,676	7,256	7,586	330
52	Operating Supplies	981,272	958,333	967,107	1,039,315	72,208
52-11	Vehicle Fuel	68,216	69,812	71,902	66,904	(4,998)
53	Road Materials and Supplies	35,278	32,044	24,000	33,305	9,305
54	Books, Publications and Memberships	25,428	24,494	17,845	16,780	(1,065)
55	Training	23,168	45,369	50,060	55,760	5,700
59	Depreciation	1,675,933	1,808,994	-	-	-
	Total Operating Services	5,605,158	5,892,389	4,394,467	4,797,347	402,880
<b>Capital Outlay</b>						
62	Buildings	-	-	110,000	200,000	90,000
63	Improvements Other Than Buildings	-	-	6,313,056	3,900,000	(2,413,056)
64	Machinery and Equipment	-	-	120,000	618,765	498,765
	Total Capital Outlay	-	-	6,543,056	4,718,765	(1,824,291)
<b>Debt Service</b>						
71	Debt Service - Principal	-	-	940,000	975,000	35,000
72	Debt service - Interest	1,161,563	1,129,013	1,101,563	1,070,563	(31,000)
	Total Debt Service	1,161,563	1,129,013	2,041,563	2,045,563	4,000
<b>Transfers</b>						
91	Transfers	949,487	1,193,712	1,364,242	1,404,826	40,584
	Total Transfers	949,487	1,193,712	1,364,242	1,404,826	40,584
<b>Non-Operating</b>						
93	Non-Operating Interest	12,188	22,051	18,000	15,686	(2,314)
99	Non-Operating	(6,632)	11,574	-	-	-
	Total Non-Operating	5,556	33,625	18,000	15,686	(2,314)
<b>Total Water-Sewer Fund</b>		<b>\$ 12,356,831</b>	<b>\$ 13,214,571</b>	<b>\$ 20,143,215</b>	<b>\$ 18,878,950</b>	<b>\$ (1,264,265)</b>

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**WATER - SEWER FUND**  
*Detail*

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# Information Tech-GIS - Personnel Schedule



Position Title	FY 2018	FY 2019	FY 2020	FY 2021
<b>Inform-Tech GIS</b>				
GIS Administrator*	-	0.41	0.69	0.69
GIS Mapping Technician**	-	0.82	0.82	0.82
Total	-	1.23	1.51	1.51

FY 2021:

\*This position is funded 69% IT-GIS - 10% Gen. Fund- Building Development, 15% Sanitation, 6% Stormwater

\*\*This position is funded 82% IT-GIS - 18% Stormwater

# Inform-Tech GIS

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	519	81,900	108,659	110,937
Operating Expenditures	144	32,978	45,400	133,750
Capital Outlay	-	-	115,000	15,000
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 663</b>	<b>\$ 114,878</b>	<b>\$ 269,059</b>	<b>\$ 259,687</b>

## Expenditures by Divison/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Inform-Tech GIS	663	114,878	269,059	259,687
<b>Total Expenditures</b>	<b>\$ 663</b>	<b>\$ 114,878</b>	<b>\$ 269,059</b>	<b>\$ 259,687</b>

# Inform-Tech GIS - Expenditures

## Water-Sewer Fund

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
12	Regular Salaries & Wages	447	58,518	77,225	79,542
15	Special Pay	-	82	82	82
21	FICA Taxes	33	4,362	5,682	5,859
22	Retirement Contribution	39	5,098	6,726	6,927
23	Life & Health Insurance	-	13,076	18,313	17,870
24	Worker's Compensation	-	764	631	657
	<b>Personnel Services</b>	<b>\$ 519</b>	<b>\$ 81,900</b>	<b>\$ 108,659</b>	<b>\$ 110,937</b>
31	Professional Service	-	-	10,000	80,000
34	Other Contractual Service	-	-	-	-
40	Travel Per Diem	-	-	200	500
41	Communication Services	144	1,587	1,750	1,750
42	Freight & Postage Service	-	-	-	-
43-02	Electric Services	-	-	-	-
44	Rents & Leases	-	-	750	750
46	Repairs & Maintenance	-	26,500	25,000	33,000
47	Printing & Binding	-	454	1,000	1,500
51	Office Supplies	-	52	250	250
52	Operating Supplies	-	3,611	1,250	13,500
54	Books-Publ-Subscriptions	-	24	200	-
55	Training	-	750	5,000	2,500
	<b>Operating Expenditures</b>	<b>\$ 144</b>	<b>\$ 32,978</b>	<b>\$ 45,400</b>	<b>\$ 133,750</b>
63	Improvements O/T Building	-	-	100,000	-
64	Machinery & Equipment	-	-	15,000	15,000
	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 115,000</b>	<b>\$ 15,000</b>
	<b>Department Total</b>	<b>\$ 663</b>	<b>\$ 114,878</b>	<b>\$ 269,059</b>	<b>\$ 259,687</b>



# UTILITY BILLING DIVISION

## Department Summary

The Utility Billing Division manages the City meter reading and billing of the services provided by the City to customers within our service area, responsible for the accurate and timely reading of water meters and providing meter maintenance while completing a large volume of customer service requests, including non-payment deactivation and reactivation request from the City Clerk & Collector. The Utility billing staff produces accurate billing for the city and our citizens, while providing outstanding customer service.

## Goals & Objectives

### **Goal 1: Provide accurate and timely reading of all water meters cycles and routes in our service area**

Objective 1: To maintain an accurate meter inventory and backflow database, this is the first step in accurate utility billing, the rates for each bill, both water and sewer are based on meter and backflow size.

Objective 2: To continue the upgrade of manual read meters to auto read meters, changing the meters in house, utilizing a proactive maintenance program.

Objective 3: To provide excellent field customer service to all residents and businesses in our service area.

### Achieve Operational Excellence

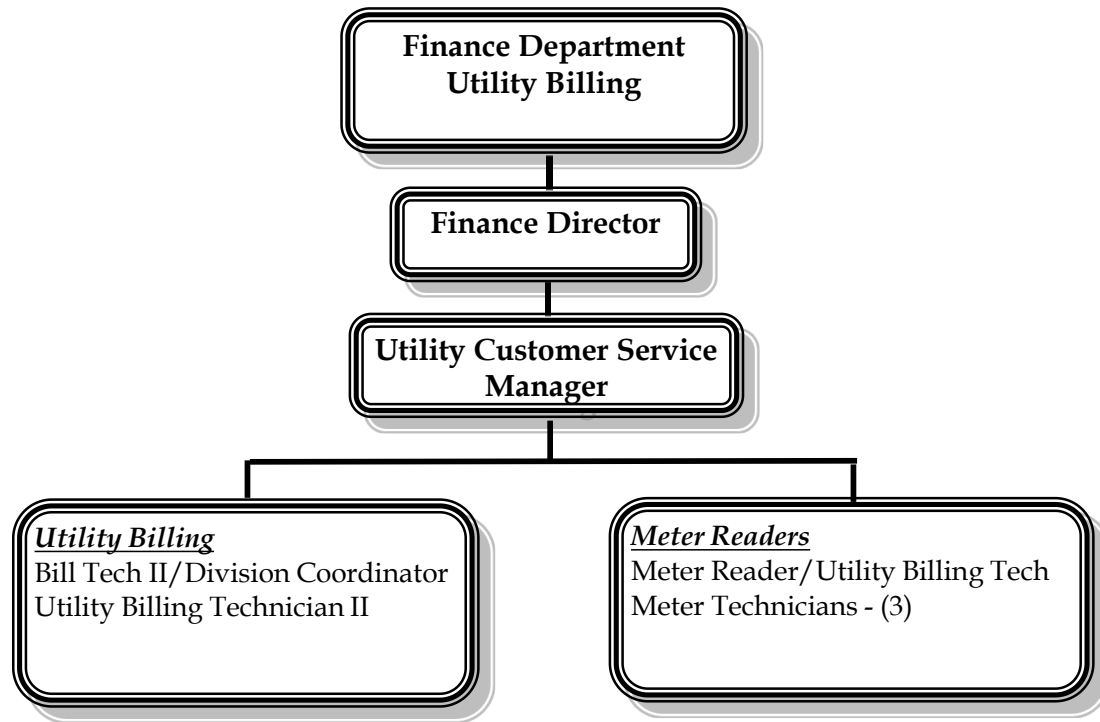
### **Goal 2: Provide accurate and timely utility bills to our citizens while providing excellent service to our new customers, via telephone, email or in person, while meeting the demands of our existing customer's inquiries**

Objective 1: To review exception listings, meter reading postings and charge calculations for each customer prior to mailing the utility bill.

Objective 2: To meet the scheduled deadline for mailing the utility bills 100% of the time.

Objective 3: To review adjustment request and complete the calculations for customers who qualify for an adjustment prior to the billing, posting adjustments and miscellaneous charges to the customer with 100% accuracy in a timely manner.

# Utility Billing - Personnel Schedule



Position Title	FY 2018	FY 2019	FY 2020	FY 2021
<b>Utility Billing</b>				
Utilities Accounts Supervisor/Manager	1.00	1.00	-	-
Utility Customer Service Manager	-	-	1.00	1.00
Bill Tech II/Division Coordinator*	0.75	0.75	0.75	0.75
Utility Billing Technician II	1.00	1.00	1.00	1.00
Total	2.75	2.75	2.75	2.75
<b>Meter Readers</b>				
Meter Reader/Utility Billing Technician	1.00	1.00	1.00	1.00
Meter Technicians	3.00	3.00	3.00	3.00
	4.00	4.00	4.00	4.00
Department Total	6.75	6.75	6.75	6.75

\*This position is funded 25% Stormwater Fund - Utilities and 75% Water-Sewer Fund - Utility Billing.

# Utility Billing

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	334,912	357,110	414,360	399,907
Operating Expenditures	49,464	67,616	37,388	54,452
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 384,376</b>	<b>\$ 424,726</b>	<b>\$ 451,748</b>	<b>\$ 454,359</b>

## Expenditures by Divison/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Utility Billing	152,760	205,226	197,658	198,416
Meter Readers	231,616	219,500	254,090	255,943
<b>Total Expenditures</b>	<b>\$ 384,376</b>	<b>\$ 424,726</b>	<b>\$ 451,748</b>	<b>\$ 454,359</b>

# Utility Billing - Expenditures

## Water-Sewer Fund

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
12	Regular Salaries & Wages	209,698	233,017	267,625	259,911
14	Overtime Pay	23,883	9,573	9,000	9,000
15	Special Pay	4,824	4,530	4,700	4,700
21	FICA Taxes	17,426	18,078	20,020	19,430
22	Retirement Contribution	18,113	19,983	24,475	23,804
23	Life & Health Insurance	55,187	66,163	83,060	76,513
24	Worker's Compensation	5,781	5,491	5,480	6,549
25	Unemployment Compensation	-	275	-	-
26	Other Postemployment Benefit	-	-	-	-
	<b>Personnel Services</b>	<b>\$ 334,912</b>	<b>\$ 357,110</b>	<b>\$ 414,360</b>	<b>\$ 399,907</b>
31	Professional Service	-	90	-	-
34	Other Contractual Service	13,811	24,862	-	15,000
40	Travel Per Diem	-	3	1,200	1,100
41	Communication Services	935	1,254	1,397	1,697
42	Freight & Postage Service	233	263	233	233
43-02	Electric Services	1,758	2,149	2,001	500
44	Rents & Leases	2,117	1,227	1,140	1,540
45	Insurance	3,531	3,865	4,308	4,420
46	Repairs & Maintenance	2,794	1,462	2,300	4,600
46-04	Vehicle Maintenance Repairs	6,543	9,472	7,580	8,064
47	Printing & Binding	710	311	200	300
51	Office Supplies	1,484	1,841	1,500	1,850
52	Operating Supplies	7,122	3,886	4,450	5,050
52-11	Vehicle Fuel	8,341	8,448	9,074	7,843
54	Books-Publ-Subscriptions	-	-	80	80
55	Training	85	8,483	1,925	2,175
	<b>Operating Expenditures</b>	<b>\$ 49,464</b>	<b>\$ 67,616</b>	<b>\$ 37,388</b>	<b>\$ 54,452</b>
63	Improvements O/T Building	-	-	-	-
64	Machinery & Equipment	-	-	-	-
	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Department Total</b>	<b>\$ 384,376</b>	<b>\$ 424,726</b>	<b>\$ 451,748</b>	<b>\$ 454,359</b>

# Utility Billing

## Performance Measures:

Workload Measures	FY17	FY18	FY19*	FY20*
Number of meters read	10,251	10,256	10,277	10,288
Number of meters changed out	685	694	717	702
Number of service request completed for customer request	3,767	3,895	3,926	3,938
Number of service request completed for bill accuracy	2,940	2,864	2,870	2,901
Number of non-paying disconnected customers	1,623	1,654	1,644	1,585
Number of bank draft customers	1,520	1,584	1,595	1,607
Number of reconnected from nonpayment customers	1,623	1,644	1,656	1,601
Number of tap in, new development service orders	56	67	69	72

Department Measures	FY17	FY18	FY19*	FY20*
Reading routes and cycles on schedule	Y	Y	Y	Y
Billing of the utilities on schedule	Y	Y	Y	Y
Certifications Backflow Tester & Repair	Y	Y	Y	Y
Continued training and education for Naviline users	Y	Y	Y	Y
Continue upgrading of manual read meters to auto read	Y	Y	Y	Y

\*FY 2020 Estimated data

# COLLECTIONS

## Department Summary

The Collections Department functions under the direction of the City Clerk. The Collections Department serves the citizens of Tarpon Springs by efficiently providing timely and responsive support to their needs concerning their utility accounts. It assist customers with various services, complaints, and problems while assuring compliance with department policies and City ordinances. It acts as the central collection point for cash receipts for all revenues of the City and collects and processes payments received directly from customers and other City locations.

## Goals & Objectives

### Collect Revenues

#### **Goal 1: Collect and process all revenues received by the City**

Objective 1: Collect and process all payments due to include but not limited to utilities, permitting, business taxes, boat launch permits, parking tickets, and all other off-site facilities. This also includes credit, debit and lockbox payments.

Objective 2: Continue payment process and policies review to increase efficiency with tight internal controls.

Objective 3: Provide lien payoff figures through assessment searches.

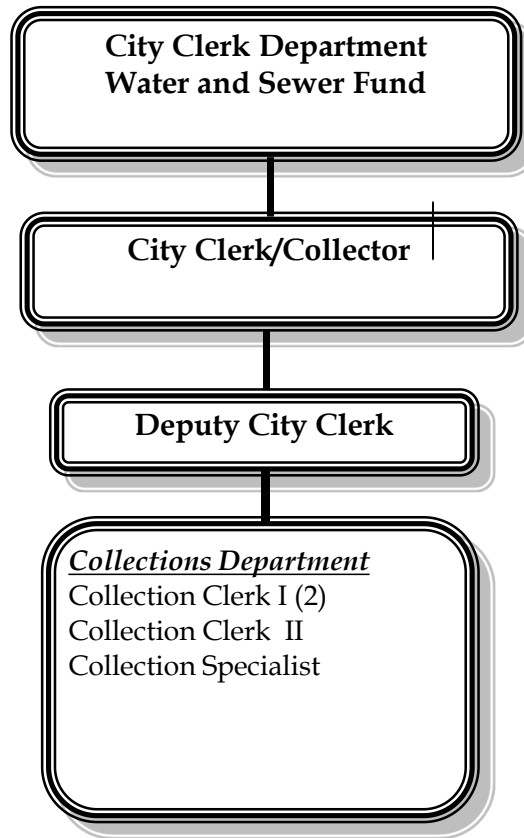
### Delinquent accounts

#### **Goal 2: Handle delinquent accounts**

Objective 1: Process accounts for shut-offs, and review and enhance collection efforts for past due accounts.

Objective 2: Review aged accounts reports monthly placing liens on delinquent owner accounts and turning tenant accounts over to the collection agency.

# Collections - Personnel Schedule



Position Title	FY 2018	FY 2019	FY 2020	FY 2021
Deputy City Clerk*	0.50	0.50	0.50	0.50
Collection Clerk I	1.00	2.00	2.00	2.00
Collection Clerk II	2.00	1.00	1.00	1.00
Senior Clerk PT	1.00	-	-	-
Collections Specialist FT	-	1.00	1.00	1.00
Total	4.50	4.50	4.50	4.50

\*This position is funded 50% Gen. Fund - City Clerk and 50% W/S Fund - Collections.

# Collections

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	207,316	212,500	270,086	282,737
Operating Expenditures	29,046	18,569	38,161	40,052
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 236,362</b>	<b>\$ 231,069</b>	<b>\$ 308,247</b>	<b>\$ 322,789</b>

## Expenditures by Divison/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Collections	236,362	231,069	308,247	322,789
<b>Total Expenditures</b>	<b>\$ 236,362</b>	<b>\$ 231,069</b>	<b>\$ 308,247</b>	<b>\$ 322,789</b>



# Collections - Expenditures

## Water-Sewer Fund

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
11	Executive Salaries	38,127	39,217	39,469	51,242
12	Regular Salaries & Wages	99,214	101,911	135,777	143,826
13	Other Salaries & Wages	200	-	-	-
14	Overtime Pay	1,116	950	2,250	2,250
21	FICA Taxes	9,431	9,693	12,527	14,044
22	Retirement Contribution	12,045	12,361	15,442	17,166
23	Life & Health Insurance	46,871	48,058	64,372	53,932
24	Worker's Compensation	312	310	249	277
25	Unemployment Compensation	-	-	-	-
26	Other Postemployment Benefit	-	-	-	-
	<b>Personnel Services</b>	<b>\$ 207,316</b>	<b>\$ 212,500</b>	<b>\$ 270,086</b>	<b>\$ 282,737</b>
34	Other Contractual Service	1,441	604	1,330	1,330
40	Travel Per Diem	3,695	-	1,746	1,146
41	Communication Services	-	-	-	-
42	Freight & Postage Service	4,801	21	10,085	10,085
43-02	Electric Service	2,755	3,181	2,829	720
44	Rents & Leases	634	321	882	882
46	Repairs & Maintenance	11,494	11,797	15,718	15,718
47	Printing & Binding	-	179	-	-
51	Office Supplies	2,151	1,546	2,206	2,206
52	Operating Supplies	2,075	920	2,730	7,330
55	Training	-	-	635	635
	<b>Operating Expenditures</b>	<b>\$ 29,046</b>	<b>\$ 18,569</b>	<b>\$ 38,161</b>	<b>\$ 40,052</b>
64	Machinery & Equipment	-	-	-	-
	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Department Total</b>	<b>\$ 236,362</b>	<b>\$ 231,069</b>	<b>\$ 308,247</b>	<b>\$ 322,789</b>

# Collections

## Performance Measures:

### Workload Measures

	FY17	FY18	FY19	FY20*
Accounts sent to collection agency	65	104	117	64
Accounts shut off	1,369	1,702	1,720	707
Assessment searches	943	1,013	968	819
Credit card transactions in person and by phone	7,447	8,979	6,748	4,967
Delinquent letters sent	15,554	16,002	14,554	7,129
Door hangers issued	1,091	1,377	1,256	640
Liens filed	47	53	42	21
Returned checks processed	123	119	120	82
Satisfactions issued	64	56	49	34

### Department Measures

	FY17	FY18*	FY19	FY20*
Certified Municipal Clerk	Y	Y	Y	Y

\* Figures through July 2020

# PUBLIC SERVICES - UTILITIES

## Department Summary

The Public Services Department includes the following water-sewer utility divisions: Utilities Administration, Water Supply/Well Systems, Meter Repair/Maintenance, Water Treatment Plant, Water Distribution, Sewage Treatment, Sewage Collection, and Sewage Lift Stations. Public Services takes pride in servicing customers and providing protection of public health and the environment with vital infrastructure to include the public drinking water supply, wastewater treatment and reclaimed water.

The Public Services Department is also working towards City sustainability initiatives. Within the utilities division, a 162kW solar power project was constructed at the Reverse Osmosis Water Facility and became operational during FY 2020.

## Goals & Objectives

### Public Services-Utilities

**Goal 1: Deliver vital utility services *efficiently* while valuing our natural resources, public health, and the environment**

Objective 1: Minimize water losses in the treatment and distribution of our public water supply.

Objective 2: Maximize energy efficiency in our treatment operations, including reducing power consumption through current and future solar system installations.

**Goal 2: Continue to insure sustainability and reliability of the City's water supply by increasing raw water capacity, standby power capabilities, and auxiliary equipment, while focusing on maximum efficiency.**

Objective 1: Develop plan for efficient ways to seek out additional raw water sources for the RO Water Facility..

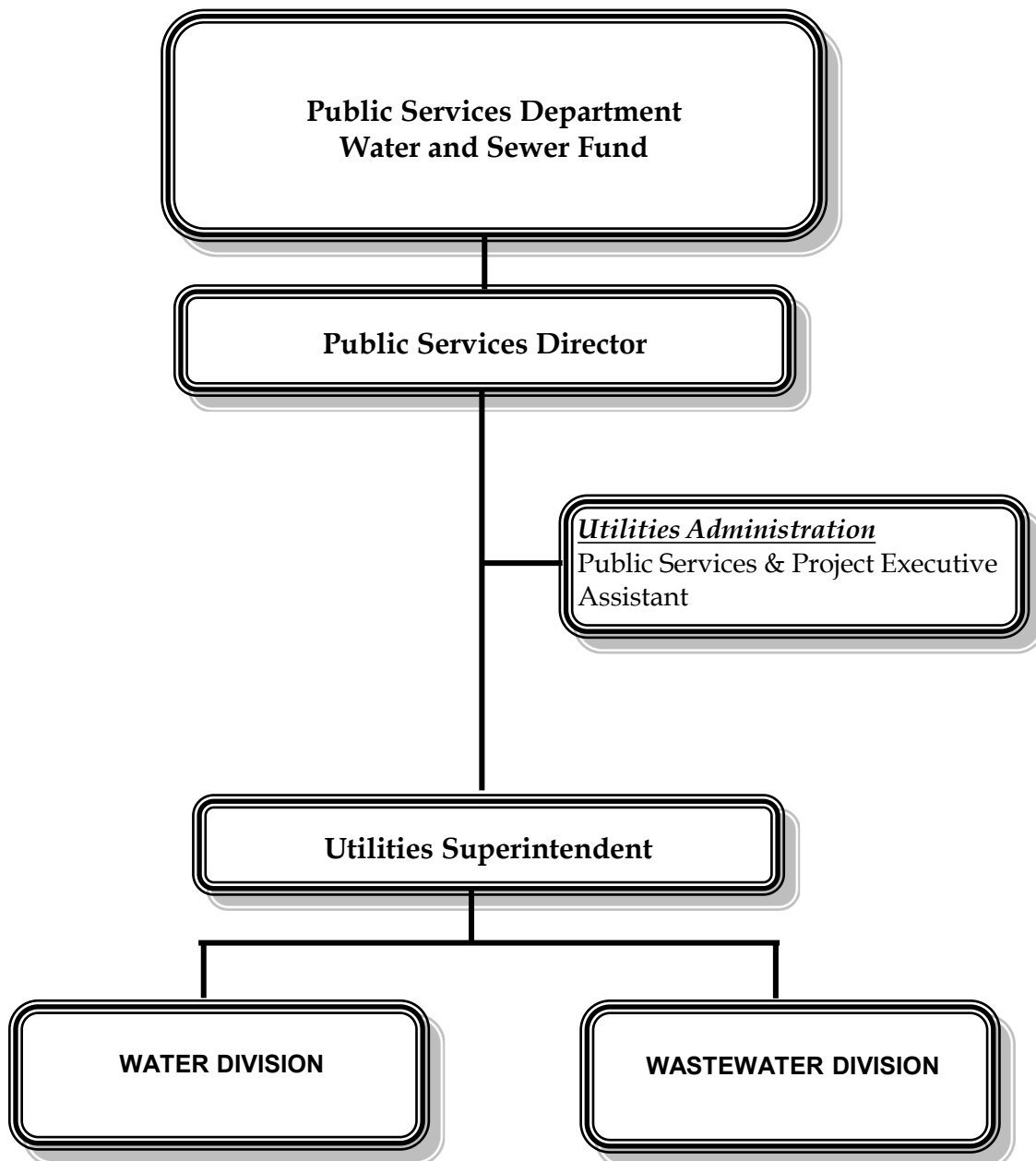
Objective 2: Increase the standby power capabilities at remote well locations for resiliency of operation during hurricanes and other power outages.

Objective 3: Continue to find ways to increase efficiency of all aspects of facility operations.

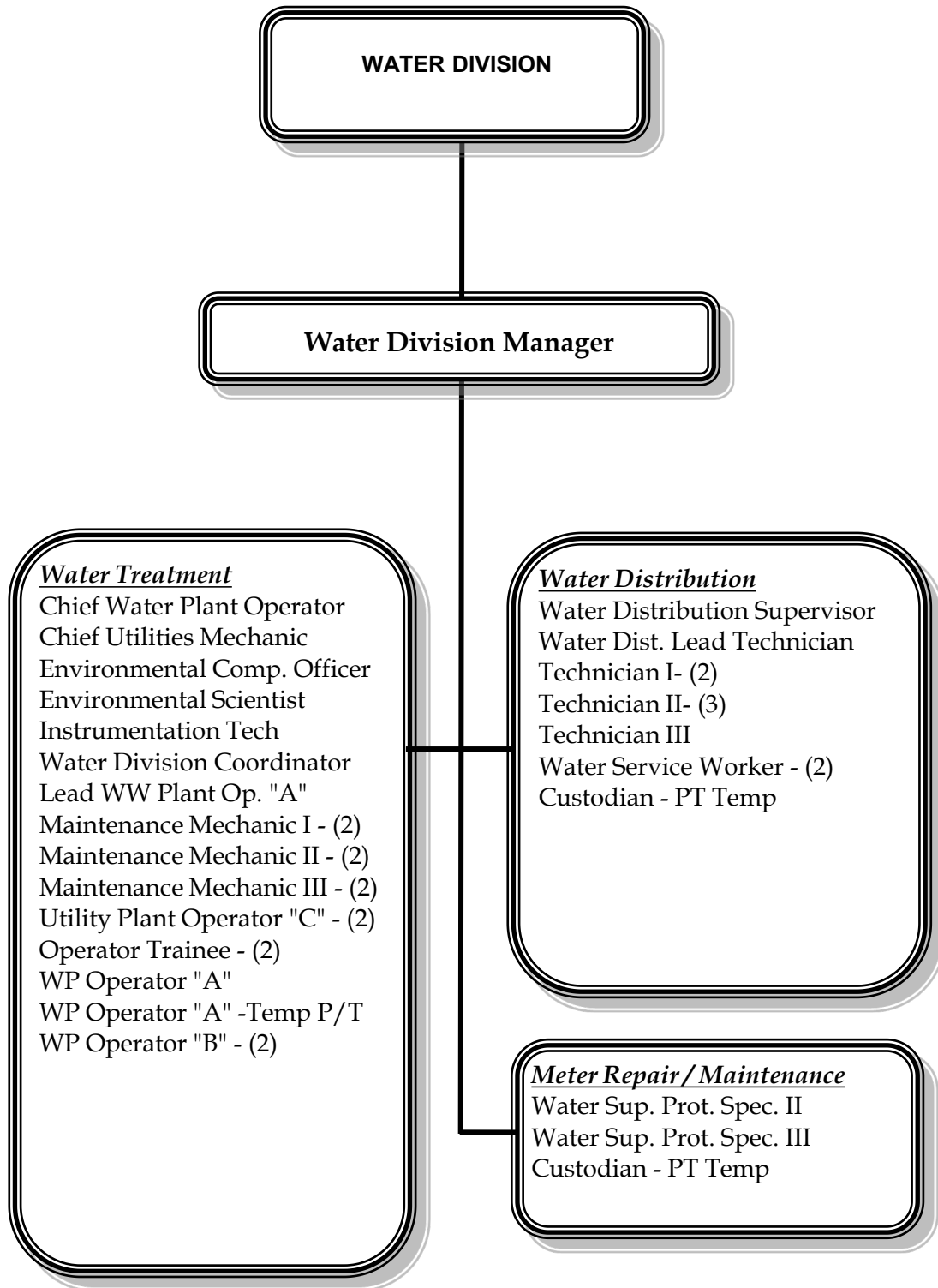
**Goal 3: Serve as a model to the region in our water resources stewardship by maximizing water reuse**

Objective 1: Increase the percentage of wastewater that is reused as reclaimed water through increasing storage capacity, operational optimizations, and increasing the reclaimed water customer base.

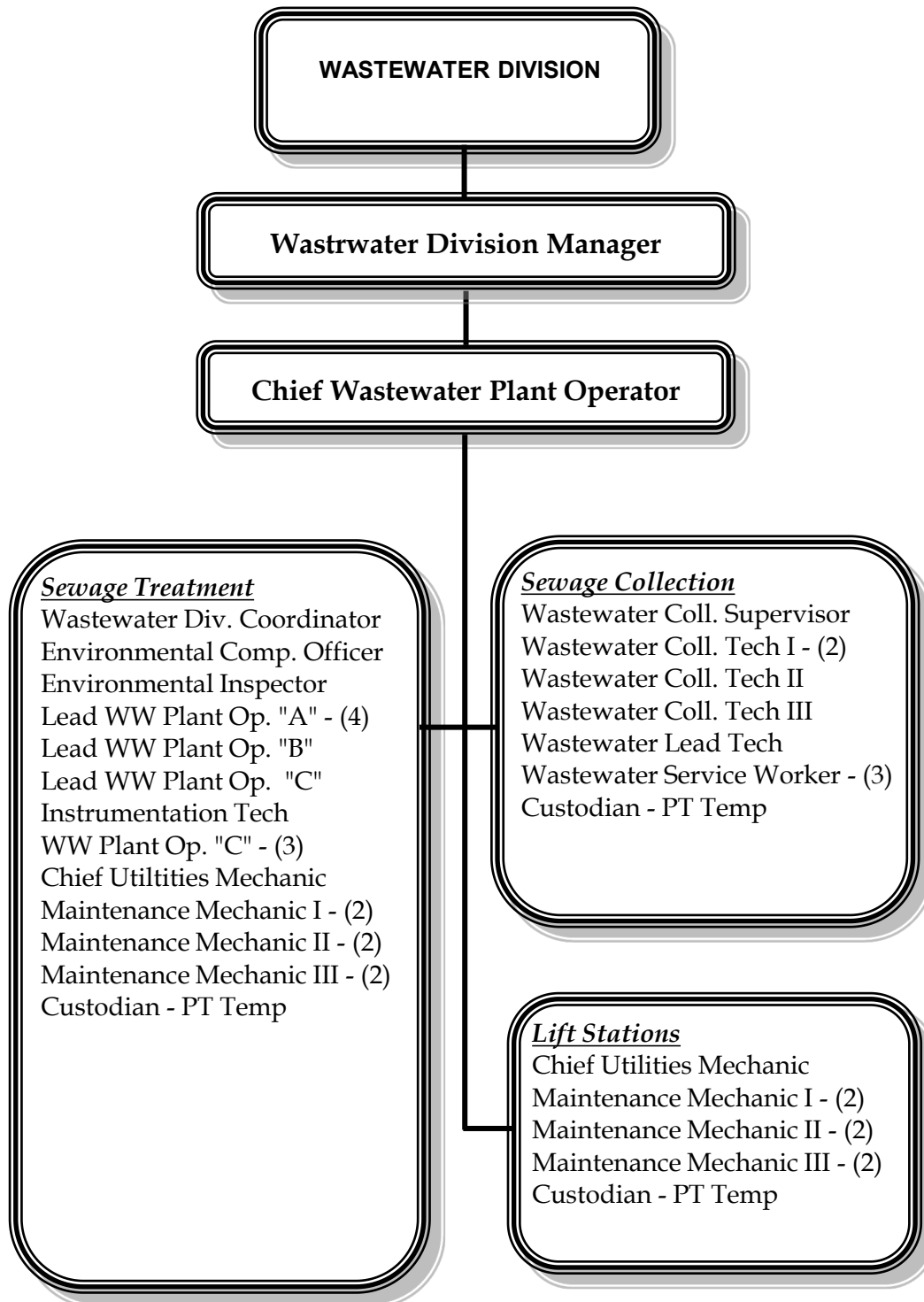
## Public Services/Utilities - Organizational Chart



## Public Services/Utilities - Org. Chart (Continued)



## Public Services/Utilities - Org. Chart (Continued)



## Public Services/Utilities - Personnel Schedule

Position Title	FY 2018	FY 2019	FY 2020	FY 2021
<b>Utility Administration:</b>				
Public Services Director	1.00	1.00	1.00	1.00
Public Services Program Manager	-	-	-	-
Public Services & Planning Coordinator	1.00	-	-	-
Public Services & Project Executive Assistant	-	1.00	1.00	1.00
Utility Administration Total	2.00	2.00	2.00	2.00

### WATER DIVISION

<b>Water Distribution:</b>				
Water Division Manager*	0.25	0.25	0.25	0.25
Water Distribution Supervisor	1.00	1.00	1.00	1.00
GIS Mapping Technician	0.25	-	-	-
Technician I	2.00	2.00	2.00	2.00
Technician II	1.00	1.00	3.00	3.00
Technician III	2.00	2.00	1.00	1.00
Water Distribution Lead Technician	-	-	1.00	1.00
Water Service Worker	2.00	2.00	2.00	2.00
Custodian - PT Temp***	0.15	0.15	0.15	0.15
Total	8.65	8.40	10.40	10.40

<b>Meter Repair/Maintenance:</b>				
Water Supply Protection Specialist II	1.00	1.00	1.00	1.00
Water Supply Protection Specialist III	1.00	1.00	1.00	1.00
Custodian - PT Temp***	0.10	0.10	0.10	0.10
Total	2.10	2.10	2.10	2.10

<b>Water Treatment:</b>				
Water Division Manager*	0.75	0.75	0.75	0.75
Chief Water Plant Operator	1.00	1.00	1.00	1.00
Chief Utilities Mechanic@	0.28	0.28	0.28	0.28
Environmental Compliance Officer#	0.50	0.50	0.50	0.50
Environmental Scientist	1.00	1.00	1.00	1.00

<b>Water Treatment (Continued):</b>				
Instrumentation Tech	1.00	1.00	1.00	1.00
Water Division Coordinator	1.00	1.00	1.00	1.00
Lead WW Plant Operator "A"	1.00	1.00	1.00	1.00
Maintenance Mechanic I@	0.56	0.56	0.56	0.56
Maintenance Mechanic II@	0.56	0.56	0.56	0.56
Maintenance Mechanic III@	0.56	0.56	0.56	0.56
Utility Plant Operator "C"	2.00	2.00	2.00	2.00
Operator Trainee	2.00	2.00	2.00	2.00
WP Operator "A"	2.00	2.00	1.00	1.00
WP Operator "A" Temp P/T	-	-	1.00	1.00
WP Operator "B"	2.00	2.00	2.00	2.00
Total	16.21	16.21	16.21	16.21

Water Division Total	26.96	26.71	28.71	28.71
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### WASTEWATER DIVISION

<b>Sewage Collections:</b>				
Wastewater Division Manager**	0.25	0.25	0.25	0.25
Wastewater Collection Supervisor	1.00	1.00	1.00	1.00
GIS Mapping Technician	0.57	-	-	-
Wastewater Collection Tech I	2.00	2.00	2.00	2.00
Wastewater Collection Tech II	1.00	1.00	1.00	1.00
Wastewater Collection Tech III	2.00	2.00	1.00	1.00
Wastewater Collection Lead Technician	-	-	1.00	1.00
Wastewater Service Worker	2.00	2.00	3.00	3.00
Custodian - PT Temp***	0.10	0.10	0.10	0.10
Total	8.92	8.35	9.35	9.35

## Public Services/Utilities - Personnel Schedule

Position Title	FY 2018	FY 2019	FY 2020	FY 2021
<b>Sewage Treatment:</b>				
Wastewater Division Manager**	0.75	0.75	0.75	0.75
Utilities Superintendent	1.00	1.00	1.00	1.00
Chief Wastewater Plant Operator	1.00	1.00	1.00	1.00
Wastewater Division Coordinator	1.00	1.00	1.00	1.00
Environmental Compliance Officer#	0.50	0.50	0.50	0.50
Environmental Inspector	1.00	1.00	1.00	1.00
Lead WW Plant Operator "A"	4.00	4.00	4.00	4.00
Lead WW Plant Operator "B"	1.00	1.00	1.00	1.00
Lead WW Plant Operator "C"	1.00	1.00	1.00	1.00
Instrumentation Tech	1.00	1.00	1.00	1.00
WW Plant Operator "C"	3.00	3.00	3.00	3.00
Custodian - PT Temp***	0.15	0.15	0.15	0.15
Chief Utilities Mechanic@	0.36	0.36	0.36	0.36
Maintenance Mechanic I@	0.72	0.72	0.72	0.72
Maintenance Mechanic II@	0.72	0.72	0.72	0.72
Maintenance Mechanic III@	0.72	0.72	0.72	0.72
Total	17.92	17.92	17.92	17.92
<b>Lift Stations:</b>				
Chief Utilities Mechanic@	0.36	0.36	0.36	0.36
Custodian - PT Temp***	0.15	0.15	0.15	0.15
Maintenance Mechanic I@	0.72	0.72	0.72	0.72
Maintenance Mechanic II@	0.72	0.72	0.72	0.72
Maintenance Mechanic III@	0.72	0.72	0.72	0.72
Total	2.67	2.67	2.67	2.67
Wastewater Division Total	29.51	28.94	29.94	29.94
Department Total	58.47	57.65	60.65	60.65

### FY 2021:

\*This position is funded 25% W/S Fund - Water Distribution and 75% Water Plant Treatment

\*\*This position is funded 25% W/S Fund - Sewage Collection and 75% W/S Fund - Water Treatment.

\*\*\*\*This position is funded 25% Gen. Fund - Fac. Maint., 15% W/S Fund - Water Dist., 10% W/S Fund - Meter Repair, 10% W/S Fund - Sewage Collections, W/S Fund - 15% Sewage Treatment, 15% W/S Fund - Lift Stations, and 10% Stormwater.

@These positions are funded 28% W/S Fund - Water Treatment, 36% W/S Fund - Sewage Treatment, and 36% W/S Fund - Lift Stations.

#This position is funded 50% W/S Fund - Water Treatment and 50% W/S Fund - Sewage Treatment.



# Public Services/Utilities

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	3,529,933	3,718,803	4,429,533	4,481,767
Operating Expenditures	3,562,381	3,672,352	3,913,506	4,119,483
Capital Outlay	-	-	6,408,056	4,677,000
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 7,092,314</b>	<b>\$ 7,391,155</b>	<b>\$ 14,751,095</b>	<b>\$ 13,278,250</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Utilities Administration	205,464	202,858	218,729	228,802
Water Supply/Well Systems	133,870	114,511	296,942	318,677
Water Distribution	657,470	732,326	2,325,418	2,435,295
Meter Repair/Maintenance	214,258	222,924	434,019	364,826
Water Treatment Plant	2,420,883	2,565,152	4,309,964	3,280,928
Sewage Collections	638,007	588,608	2,765,840	1,925,566
Sewage Treatment	2,301,329	2,408,827	3,569,999	3,594,792
Sewage Lift Stations	521,033	555,949	830,184	1,129,364
<b>Total Expenditures</b>	<b>\$ 7,092,314</b>	<b>\$ 7,391,155</b>	<b>\$ 14,751,095</b>	<b>\$ 13,278,250</b>

# Public Services/Utilities - Expenditures

## Water-Sewer Fund

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
11	Executive Salaries	106,538	111,079	112,575	115,953
12	Regular Salaries & Wages	2,134,484	2,254,281	2,739,314	2,769,652
13	Other Salaries	29,941	32,184	9,550	10,028
14	Overtime Pay	177,272	188,165	163,292	163,292
15	Special Pay	51,368	63,939	61,100	61,100
21	FICA Taxes	181,471	190,326	230,296	232,906
22	Retirement Contribution	206,827	217,013	267,795	268,325
23	Life & Health Insurance	542,145	567,931	748,718	743,354
24	Worker's Compensation	98,512	91,528	96,893	117,157
25	Unemployment Compensation	1,375	2,357	-	-
26	Other Postemployment Benefit	-	-	-	-
29	Salary Adjustments	-	-	-	-
	<b>Personnel Services</b>	<b>\$ 3,529,933</b>	<b>\$ 3,718,803</b>	<b>\$ 4,429,533</b>	<b>\$ 4,481,767</b>
31	Professional Services	109,462	128,063	360,000	275,784
34	Other Contractual Service	229,201	269,247	309,900	370,131
40	Travel Per Diem	7,799	10,847	16,400	16,600
41	Communication Services	39,756	46,459	39,300	43,300
42	Freight & Postage Service	1,391	2,980	2,950	2,915
43	Utility Services	-	-	-	-
43-01	Water/Sewer Service	41,348	30,498	34,170	32,031
43-02	Electric Service	1,086,736	1,127,707	1,064,619	1,135,330
44	Rents & Leases	15,885	24,595	6,250	10,690
45	Insurance	131,245	144,787	168,930	164,859
46	Repairs & Maintenance	682,300	705,398	705,200	807,863
46-02	Effluent Extensions	3,975	-	10,000	-
46-04	Vehicle Maintenance Repairs	109,988	93,951	92,796	99,198
46-05	Inter-fund Billing	-	-	-	-
47	Printing & Binding	933	195	1,100	750
48	Promotional	2,230	1,791	2,300	3,600
49	Other Current Charges	2,403	1,300	1,800	1,500
51	Office Supplies	1,626	1,186	2,400	2,380
52	Operating Supplies	964,902	935,126	956,177	1,000,935
52-11	Vehicle Fuel	58,481	60,363	61,849	58,062
53	Road Materials & Supplies	35,278	32,044	24,000	33,305
54	Books-Publ-Subscriptions	21,840	21,060	16,365	15,800
55	Training	15,602	34,755	37,000	44,450
	<b>Operating Expenditures</b>	<b>\$ 3,562,381</b>	<b>\$ 3,672,352</b>	<b>\$ 3,913,506</b>	<b>\$ 4,119,483</b>
62	Buildings	-	-	110,000	200,000
63	Improvements O/T Building	-	-	6,213,056	4,350,000
64	Machinery & Equipment	-	-	85,000	127,000
68	Intangible Assets	-	-	-	-
	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,408,056</b>	<b>\$ 4,677,000</b>
	<b>Department Total</b>	<b>\$ 7,092,314</b>	<b>\$ 7,391,155</b>	<b>\$ 14,751,095</b>	<b>\$ 13,278,250</b>

# Public Services - Utilities

## Performance Measures:

Workload Measures	FY17	FY18	FY19	FY20*
Water loss percentage	8.50%	8.50%	5.06%	4.16%
Total Treatment facility (WWTP) energy usage (kWh X 1000)	2,684	3,305	3,292	3,224
Total Treatment facility (ROWTP) energy usage (kWh X 1000)	5,837	5,598	6,121	5,381
% water produced versus total demand	99.68%	99.72%	90.70%	97.04%
% reuse of treated wastewater	82%	78.00%	80.00%	81.30%
<b><u>Water Distribution:</u></b>				
Water breaks	21	15	10	6
Miles of Water Mains	207	166	178	180
Fire Hydrants	1,119	1,282	1,298	1,298
<b><u>Sewage Collection:</u></b>				
Sewer Breaks	7	3	10	4
Miles of Sewer Mains	145	146	146	149

\*Partial Year Estimates

# Water-Sewer Debt Service

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	1,161,563	1,129,013	2,041,563	2,045,563
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,161,563</b>	<b>\$ 1,129,013</b>	<b>\$ 2,041,563</b>	<b>\$ 2,045,563</b>

## Expenditures by Division/Program

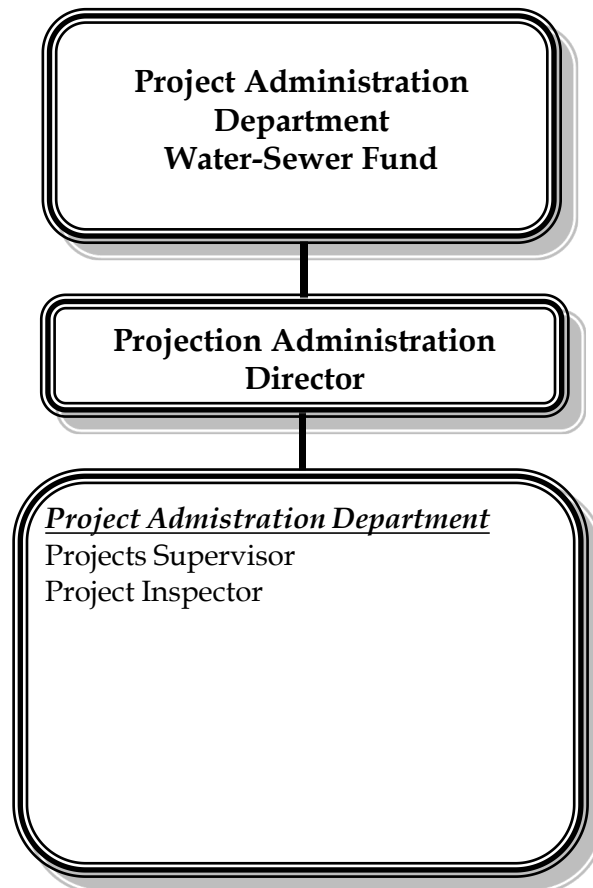
<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Debt Service	1,161,563	1,129,013	2,041,563	2,045,563
<b>Total Expenditures</b>	<b>\$ 1,161,563</b>	<b>\$ 1,129,013</b>	<b>\$ 2,041,563</b>	<b>\$ 2,045,563</b>

# Water-Sewer Debt Service - Expenditures

## Water-Sewer Fund

<b>Acct.#</b>	<b>Account Description</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
71-01	2013A-1	-	-	280,000	290,000
71-02	2013A-2	-	-	660,000	685,000
72-01	Series 2013A-1	212,713	204,763	196,513	185,313
72-02	Series 2013A-2	948,850	924,250	905,050	885,250
	<b>Debt Service</b>	<b>\$ 1,161,563</b>	<b>\$ 1,129,013</b>	<b>\$ 2,041,563</b>	<b>\$ 2,045,563</b>
	<b>Department Total</b>	<b>\$ 1,161,563</b>	<b>\$ 1,129,013</b>	<b>\$ 2,041,563</b>	<b>\$ 2,045,563</b>

# Project Administration - Personnel Schedule



Position Title	FY 2018	FY 2019	FY 2020	FY 2021
<b>Projection Administration:</b>				
Project Administration Director*	0.50	0.50	0.52	0.52
Project Supervisor*	0.50	0.50	0.52	0.52
Site Inspector*	0.50	0.50	-	-
Project Inspector*			0.52	0.52
Total	1.50	1.50	1.56	1.56

\*The above positions are allocated 29% General Fund, 52% Water-Sewer Fund and 19% Stormwater Fund

# Project Administration - Water-Sewer Fund

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	159,043	161,439	177,963	186,436
Operating Expenditures	50,395	45,795	70,619	75,276
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 209,438</b>	<b>\$ 207,234</b>	<b>\$ 248,582</b>	<b>\$ 261,712</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Non-Departmental	209,438	207,234	248,582	261,712
<b>Total Expenditures</b>	<b>\$ 209,438</b>	<b>\$ 207,234</b>	<b>\$ 248,582</b>	<b>\$ 261,712</b>

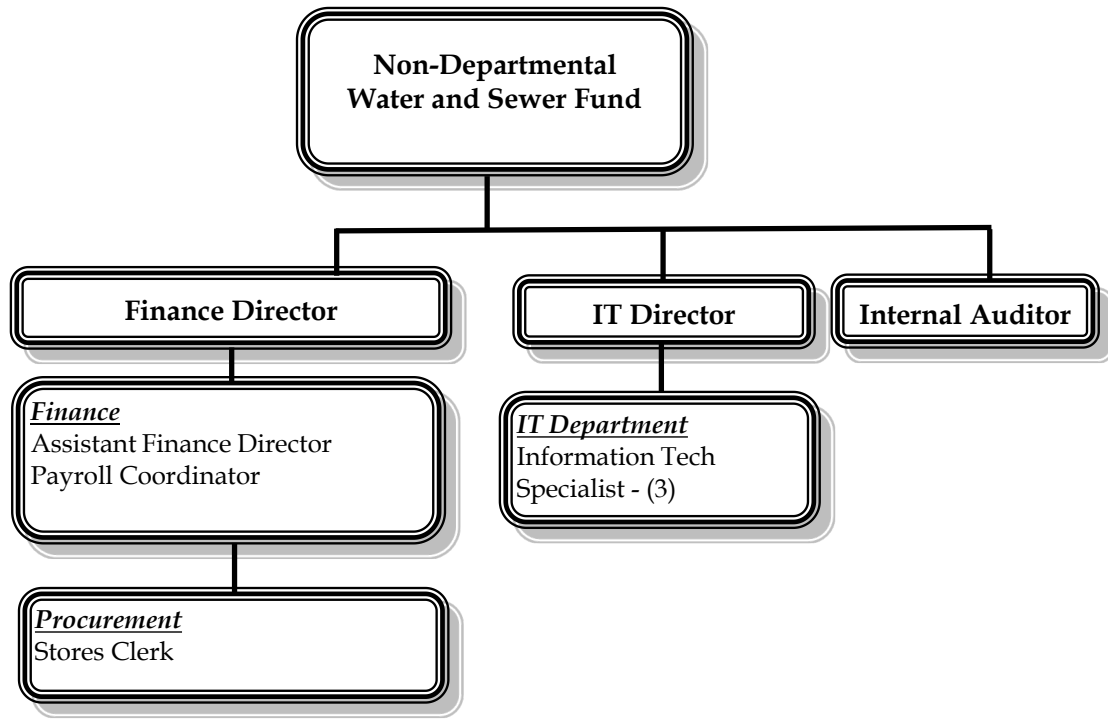
## Project Administration - Water-Sewer Fund - Expenditures

### General Fund

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
11	Executive Salaries	54,034	56,532	58,539	60,295
12	Regular Salaries	57,594	60,323	69,315	71,394
14	Overtime	6,154	504	-	-
15	Special Pay	4,347	4,154	4,732	4,732
21	FICA Taxes	9,060	8,773	9,685	9,979
22	Retirement Contribution	9,786	10,036	11,535	11,869
23	Life and Health Insurance	16,446	19,472	22,866	26,824
24	Workers Compensation	1,622	1,645	1,291	1,343
	<b>Personnel Services</b>	<b>\$ 159,043</b>	<b>\$ 161,439</b>	<b>\$ 177,963</b>	<b>\$ 186,436</b>
31	Professional Services	33,720	28,720	55,000	60,000
40	Travel Per Diem	2,103	2,417	4,200	4,200
41	Communication Services	1,495	1,410	2,268	1,850
42	Freight & Postage Service	14	19	150	250
44	Rents & Leases	355	365	450	300
46	Repairs & Maintenance	262	-	-	500
46-04	Vehicle Maintenance Repairs	1,286	2,248	1,922	1,627
47	Printing & Binding	63	47	150	150
49	Other Current Charges	295	249	300	-
51	Office Supplies	84	51	600	600
52	Operating Supplies	6,397	6,782	1,500	1,500
52-11	Vehicle Fuel	1,394	1,001	979	999
54	Books-Pub-Subscriptions	1,777	1,510	600	300
55	Training	1,150	976	2,500	3,000
	<b>Operating Expenditures</b>	<b>\$ 50,395</b>	<b>\$ 45,795</b>	<b>\$ 70,619</b>	<b>\$ 75,276</b>
64	Machinery & Equipment	-	-	-	-
	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Department Total</b>	<b>\$ 209,438</b>	<b>\$ 207,234</b>	<b>\$ 248,582</b>	<b>\$ 261,712</b>



## Non-Departmental - Water-Sewer Fund - Personnel Schedule



Position Title	FY2018	FY2019	FY2020	FY2021
Assistant Finance Director	1.00	1.00	1.00	1.00
Payroll Specialist	-	-	-	-
Payroll Coordinator	1.00	1.00	1.00	1.00
Information Tech Specialist*	1.75	1.75	1.75	1.75
Stores Clerk	1.00	1.00	1.00	1.00
Internal Auditor**	-	-	-	0.45
Total	4.75	4.75	4.75	5.20

\*One position is funded 50% in IT and 50% in Water-Sewer Non-Departmental and one position is funded 75% in IT and 25% in Water-Sewer Non-Departmental.

\*\*This position is split 55% GF and 45% W-S Non-Departmental

# Non-Departmental - Water-Sewer Fund

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	403,344	434,080	381,286	434,979
Operating Expenditures	1,913,728	2,055,079	289,393	374,334
Capital Outlay	-	-	20,000	26,765
Debt Service	-	-	-	-
Transfers	949,487	1,193,712	1,364,242	1,404,826
Reserves/Other	5,556	33,625	18,000	15,686
<b>Total Expenditures</b>	<b>\$ 3,272,115</b>	<b>\$ 3,716,496</b>	<b>\$ 2,072,921</b>	<b>\$ 2,256,590</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Non-Departmental	3,272,115	3,716,496	2,072,921	2,256,590
<b>Total Expenditures</b>	<b>\$ 3,272,115</b>	<b>\$ 3,716,496</b>	<b>\$ 2,072,921</b>	<b>\$ 2,256,590</b>

## Non-Departmental - Water-Sewer Fund Expenditures

### Water-Sewer Fund

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
11	Executive Salaries	-	-	-	34,764
12	Regular Salaries & Wages	257,929	270,645	274,173	282,747
14	Overtime Pay	8,879	26,674	2,500	2,500
15	Special Pay	1,535	1,408	100	100
21	FICA Taxes	19,821	22,018	21,241	24,557
22	Retirement Contribution	23,087	25,989	24,731	28,502
23	Life & Health Insurance	49,721	53,195	58,143	61,350
24	Worker's Compensation	553	494	398	459
26	Other Postemployment Benefit	41,819	33,657	-	-
	<b>Personnel Services</b>	<b>\$ 403,344</b>	<b>\$ 434,080</b>	<b>\$ 381,286</b>	<b>\$ 434,979</b>
31	Professional Services	38,690	26,456	58,500	75,400
32	Accounting & Auditing	14,433	15,265	9,591	15,591
34	Other Contractual Services	21,984	32,129	13,500	35,000
40	Travel Per Diem	1,474	1,413	5,000	5,000
41	Communication Services	88	68	50	50
42	Freight & Postage Service	47,226	51,282	44,271	62,271
44	Rents & Leases	265	155	18,600	16,000
45	Insurance	79,605	109,180	120,809	125,122
46	Repairs & Maintenance	25,863	1,172	9,172	20,000
49	Other Current Charges	(751)	(1,348)	5,000	5,000
51	Office Supplies	-	-	300	300
52	Operating Supplies	776	8,008	1,000	11,000
54	Books-Publ-Subscriptions	1,811	1,900	600	600
55	Training	6,331	405	3,000	3,000
59	Depreciation	1,661,635	1,794,696	-	-
59-01	Fixed Assets/Contrib Cap.	14,298	14,298	-	-
	<b>Operating Expenditures</b>	<b>\$ 1,913,728</b>	<b>\$ 2,055,079</b>	<b>\$ 289,393</b>	<b>\$ 374,334</b>
63	Improvements O/T Building	-	-	-	-
64	Machinery & Equipment	-	-	20,000	26,765
	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 26,765</b>
91	Transfers	949,487	1,193,712	1,364,242	1,404,826
93	Non-Operating Interest	12,188	22,051	18,000	15,686
99	Non-Operating	(6,632)	11,574	-	-
	<b>Non-Operating</b>	<b>\$ 955,043</b>	<b>\$ 1,227,337</b>	<b>\$ 1,382,242</b>	<b>\$ 1,420,512</b>
	<b>Department Total</b>	<b>\$ 3,272,115</b>	<b>\$ 3,716,496</b>	<b>\$ 2,072,921</b>	<b>\$ 2,256,590</b>

## **SEWER IMPACT FUND**

# SEWER IMPACT FUND REVENUES

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Permits and Fees</b>					
403-324.21-02	Residential Sewer Impact Fees	168,507	106,442	133,900	137,917
403-324.22-02	Commercial Sewer Impact Fees	253,410	13,919	-	-
	<b>Permits and Fees</b>	<b>\$ 421,917</b>	<b>\$ 120,361</b>	<b>\$ 133,900</b>	<b>\$ 137,917</b>
<b>Intergovernmental</b>					
403-337.30-01	SWFMD Grant	-	20,527	-	-
403-337.30-04	SWFMD- Recl Ctrl Syst-Stor	-	-	-	-
	<b>Intergovernmental</b>	<b>\$ -</b>	<b>\$ 20,527</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Miscellaneous</b>					
	Interest				
403-361.10-00	Interest on Investments	-	-	4,500	4,600
403-361.10-01	Sewer Billing	39	-	-	-
403-361.10-06	Water Billing	-	-	-	-
403-361.10-17	BB & T Public Savings	-	-	-	-
403-361.10-22	Hancock Public Funds	-	-	-	-
403-361.10-23	BankUnited PUB FD SAV	4,283	6,090	-	-
403-361.20-00	State Board Interest	-	-	-	-
403-361.30-01	Certificate of Deposit	-	-	-	-
403-361.80-07	FMIVT Intermediate High Quality- Sewer	(1,951)	25,755	-	-
	<b>Total Interest</b>	<b>2,371</b>	<b>31,845</b>	<b>4,500</b>	<b>4,600</b>
	Other Miscellaneous Revenue				
403-363.23-62	Sewer Impact Fees	-	-	-	-
	<b>Total Other Miscellaneous Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Miscellaneous</b>	<b>\$ 2,371</b>	<b>\$ 31,845</b>	<b>\$ 4,500</b>	<b>\$ 4,600</b>
	<b>Sewer Impact Fund</b>	<b>\$ 424,288</b>	<b>\$ 172,733</b>	<b>\$ 138,400</b>	<b>\$ 142,517</b>

# Sewer Impact Fund

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	-	-	-	-
Operating Expenditures	497,535	499,032	-	-
Capital Outlay	-	-	138,400	142,517
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
	<b>\$ 497,535</b>	<b>\$ 499,032</b>	<b>\$ 138,400</b>	<b>\$ 142,517</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Sewer Lines	-	-	138,400	142,517
Non-Departmental	497,535	499,032	-	-
	<b>\$ 497,535</b>	<b>\$ 499,032</b>	<b>\$ 138,400</b>	<b>\$ 142,517</b>

# Sewer Impact Fund - Expenditures

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
59	Depreciation	497,535	499,032	-	-
	<b>Operating Expenditures</b>	<b>\$ 497,535</b>	<b>\$ 499,032</b>	<b>\$ -</b>	<b>\$ -</b>
63	Improvements O/T Building	-	-	138,400	142,517
	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 138,400</b>	<b>\$ 142,517</b>
	<b>Department Total</b>	<b>\$ 497,535</b>	<b>\$ 499,032</b>	<b>\$ 138,400</b>	<b>\$ 142,517</b>

# **WATER IMPACT FUND**



# WATER IMPACT FUND REVENUES

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Permits and Fees</b>					
408-324.21-01	Water Impact Fees - Residential	235,647	134,893	150,380	154,891
408-324.22-01	Water Impact Fees - Commercial	378,107	28,128	-	-
	<b>Permits and Fees</b>	<b>\$ 613,754</b>	<b>\$ 163,021</b>	<b>\$ 150,380</b>	<b>\$ 154,891</b>
<b>Intergovernmental</b>					
408-337.30-01	SWFMD Grant	-	20,527	-	-
408-337.30-04	SWFMD-Reel Ctrl Syst-Stor	-	-	-	-
	<b>Intergovernmental</b>	<b>\$ -</b>	<b>\$ 20,527</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Miscellaneous</b>					
	Interest				
408-361.10-00	Interest on Investments	-	-	8,000	7,700
408-361.10-17	BB&T Public Savings	-	-	-	-
408-361.10-22	Hancock Public Funds	-	-	-	-
408-361.10-23	BankUnited PUB FD SAV	59	2,533	-	-
408-361.20-00	State Board Interest	-	-	-	-
408-361.30-01	Certificate of Deposit	6,213	12,281	-	-
408-361.80-04	FMIVT 1-3 yr High Quality - Water	697	3,873	-	-
408-361.80-06	FMIVT Intermediate High Quality - Water	-	1	-	-
	Total Interest	6,969	18,688	8,000	7,700
	<b>Miscellaneous</b>	<b>\$ 6,969</b>	<b>\$ 18,688</b>	<b>\$ 8,000</b>	<b>\$ 7,700</b>
<b>Non-Revenues</b>					
	Reserves				
408-389.01-01	Water Cash Carryover	-	-	91,620	87,409
	Total Reserves	-	-	91,620	87,409
	<b>Non-Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 91,620</b>	<b>\$ 87,409</b>
	<b>Water-Sewer Impact Fund</b>	<b>\$ 620,723</b>	<b>\$ 202,236</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>

# Water Impact Fund

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	-	-	-	-
Operating Expenditures	178,797	170,763	-	-
Capital Outlay	-	-	250,000	250,000
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
	<b>\$ 178,797</b>	<b>\$ 170,763</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Water-Sewer Impact W/Meter Installation	-	-	250,000	250,000
Non-Departmental	178,797	170,763	-	-
	<b>\$ 178,797</b>	<b>\$ 170,763</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>

# Water Impact Fund - Expenditures

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
59	Depreciation	178,797	170,763	-	-
	<b>Operating Expenditures</b>	<b>\$ 178,797</b>	<b>\$ 170,763</b>	<b>\$ -</b>	<b>\$ -</b>
63	Improvements O/T Building	-	-	250,000	250,000
	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>
	<b>Department Total</b>	<b>\$ 178,797</b>	<b>\$ 170,763</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>

**CONSTRUCTION FUND**

# CONSTRUCTION REVENUES

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Intergovernmental</b>					
	Intergovernmental				
404-337.30-01	SWFWMD Grant	-	-	-	-
	<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Miscellaneous</b>					
	Miscellaneous				
404-361.01-00	Other Interest	-	-	-	-
404-361.10-05	Unreal/Real Gain (Loss)	-	-	-	-
404-364.10-61	BOA-2013A-2 BOND CONST	615	10	-	-
404-364.10-62	BOA-2013 GAN CONST FUN	-	-	-	-
404-361.10-63	BOA-CAP INT 2013A-1	-	-	-	-
404-361.10-64	BOA-CAP INT 2013A-2	-	-	-	-
404-361.10-65	BOA-DS RESERVE 2013A-	-	-	-	-
404-361.10-66	BOA-DS RESERVE 2013A-	-	-	-	-
404-361.10-67	BOA-COST OF ISS 2013A	-	-	-	-
404-361.22-01	DEBT SERVICE 2013A-1	-	-	-	-
404-361.22-02	DEBT SERVICE 2013A-2	-	-	-	-
404-361.22-03	2013 GAN CONST FUND	-	-	-	-
404-361.22-04	2013A-BOND CONST FUN	-	-	-	-
404-361.90-01	FED GOVT OBLIG FD INS	-	-	-	-
404-361.90-05	GE COMM PAPER 10/17/13	-	-	-	-
404-361.90-06	GE COMM PAPER 11/18/13	-	-	-	-
404-361.90-07	TOY COMM PAPER 12/17/13	-	-	-	-
404-361.90-08	US TREAS BILL 4/30/14	-	-	-	-
404-361.90-09	US TREAS BILL 5/31/14	-	-	-	-
404-361.90-10	FNMA 6/27/14	-	-	-	-
404-361.90-11	FHLMC 7/30/14	-	-	-	-
404-361.90-12	FNMA 8/28/14	-	-	-	-
404-361.90-13	FANNIE MAE 10/30/14	-	-	-	-
404-361.90-14	FREDDIE MAC 11/25/14	-	-	-	-
404-361.90-15	FHLB 1/16/15	-	-	-	-
404-361.90-16	FHLB 2/20/15	-	-	-	-
404-361.90-17	FANNIE MAE 3/16/15	-	-	-	-
404-361.90-18	TOY COMM PAPER 03/17/15	-	-	-	-
404-361.91-01	SERIES 2013A-1	-	-	-	-
404-361.91-02	SERIES 2013A-2	-	-	-	-
	<b>Miscellaneous</b>	<b>\$ 615</b>	<b>\$ 10</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Construction Fund</b>	<b>\$ 615</b>	<b>\$ 10</b>	<b>\$ -</b>	<b>\$ -</b>

# Construction Fund

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	-	-	-	-
Operating Expenditures	1,691,130	1,691,130	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
	<b>\$ 1,691,130</b>	<b>\$ 1,691,130</b>	<b>\$ -</b>	<b>\$ -</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Construction Fund	1,691,130	1,691,130	-	-
	<b>\$ 1,691,130</b>	<b>\$ 1,691,130</b>	<b>\$ -</b>	<b>\$ -</b>

# Construction Fund - Expenditures

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
31	Professional Services	-	-	-	-
59	Depreciation	1,691,130	1,691,130	-	-
	<b>Operating Expenditures</b>	<b>\$ 1,691,130</b>	<b>\$ 1,691,130</b>	<b>\$ -</b>	<b>\$ -</b>
63	Improvements O/T Building	-	-	-	-
	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
72	Interest	-	-	-	-
	<b>Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Department Total</b>	<b>\$ 1,691,130</b>	<b>\$ 1,691,130</b>	<b>\$ -</b>	<b>\$ -</b>

## MARINA FUND



# PUBLIC WORKS – MARINA

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## Department Summary

The Public Works Department includes the Marina.

The Marina Division accommodates sponge boats, transient and visiting pleasure and charter boats all of which promote an active working revitalized waterfronts.

## Goals & Objectives

### Provide Budgeting Services

#### **Goal 1: To generate revenue by maintaining slip rentals**

Objective 1: Maintain building, grounds and slips in a safe, clean, neat and attractive manner.

Objective 2: Offer competitive pricing.

### Achieve Operational Excellence

#### **Goal 1: To provide outstanding customer service**

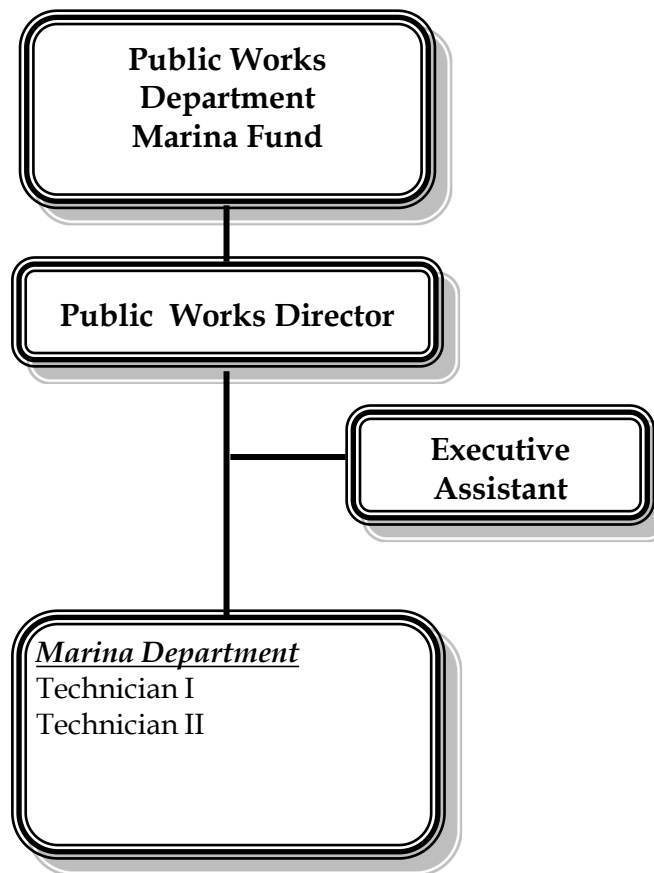
Objective 1: 24 hour turnaround time on returning calls and emails.

Objective 2: Oversees maintenance of waterfronts/sponge docks.

# PUBLIC WORKS - MARINA REVENUES

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Charges for Services</b>					
405-344.2001	Slip Rental	62,719	35,623	69,582	93,148
405-344.2002	Boat Launch Fees	7,150	6,100	7,500	7,600
405-344.2003	Permit Fees	575	650	700	800
405-344.2004	Sponge Boat Docking Fees	1,540	1,680	1,700	2,100
405-344.2005	Boat Launch - Non-Res	8,150	8,200	7,000	8,200
405-344.2006	Boat Launch - Non-Res Mo.	602	650	250	550
	<b>Charges for Services</b>	<b>\$ 80,736</b>	<b>\$ 52,903</b>	<b>\$ 86,732</b>	<b>\$ 112,398</b>
<b>Miscellaneous</b>					
	Interest				
405-361.10-00	Interest on Investments	-	-	200	-
405-361.10-22	Hancock Public Funds	-	-	-	-
405-361.10-23	BankUnited PUB FD SAV	619	391	-	-
405-361.30-01	Certificate of Deposit	-	-	-	-
405-361.80-03	FMIVT 0-2 yr High Quality	-	-	-	-
	Total Interest	619	391	200	-
<b>Miscellaneous</b>					
	Miscellaneous				
405-369.30-01	Insurance	-	-	-	-
405-369.90-00	Other Miscellaneous Revenue	580	100	-	-
	Total Miscellaneous	580	100	-	-
	<b>Miscellaneous</b>	<b>\$ 1,199</b>	<b>\$ 491</b>	<b>\$ 200</b>	<b>\$ -</b>
<b>Non-Revenues</b>					
	Reserves				
405-389.01-00	Carryover-Cash	-	-	20,370	-
	Total Reserves	-	-	20,370	-
	<b>Non-Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,370</b>	<b>\$ -</b>
	<b>Marina</b>	<b>\$ 81,935</b>	<b>\$ 53,394</b>	<b>\$ 107,302</b>	<b>\$ 112,398</b>

## Public Works - Marina - Personnel Schedule



Position Title	FY2018	FY2019	FY2020	FY2021
Technician I*	0.20	0.20	0.20	0.20
Technician II	1.00	1.00	1.00	1.00
Total	1.20	1.20	1.20	1.20

\*This position is funded 80% Sanitation - Solid Waste and 20% Marina.

# Public Works - Marina

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	59,925	61,866	63,027	63,388
Operating Expenditures	58,007	61,191	44,275	49,010
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 117,932</b>	<b>\$ 123,057</b>	<b>\$ 107,302</b>	<b>\$ 112,398</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Marina	117,932	123,057	107,302	112,398
<b>Total Expenditures</b>	<b>\$ 117,932</b>	<b>\$ 123,057</b>	<b>\$ 107,302</b>	<b>\$ 112,398</b>

# Public Works - Marina - Expenditures

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
12	Regular Salaries & Wages	38,423	40,128	41,077	42,354
14	Overtime	1,651	1,173	450	450
15	Special Pay	240	240	240	240
21	FICA Taxes	3,021	3,105	3,139	3,236
22	Retirement Contribution	3,507	3,608	3,634	3,745
23	Life & Health Insurance	11,453	12,120	13,252	12,043
24	Worker's Compensation	1,630	1,492	1,235	1,320
	<b>Personnel Services</b>	<b>\$ 59,925</b>	<b>\$ 61,866</b>	<b>\$ 63,027</b>	<b>\$ 63,388</b>
32	Accounting & Auditing	83	173	65	65
41	Communication Services	3,773	4,047	2,932	3,500
42	Freight & Postage Service	-	1	-	-
43-01	Water/Sewer Service	3,808	7,636	5,114	5,548
43-02	Electric Service	5,110	3,543	5,775	4,937
44	Rents & Leases	210	155	-	-
45	Insurance	23,456	24,776	22,938	29,928
46	Repairs & Maintenance	188	154	2,744	1,044
46-04	Vehicle Maintenance Repairs	1,719	944	2,241	1,532
47	Printing & Binding	461	881	828	828
48	Promotional Activities	167	-	-	-
51	Office Supplies	-	12	-	-
52	Operating Supplies	1,870	1,999	1,190	1,190
52-11	Vehicle Fuel	438	412	448	438
59	Depreciation	16,724	16,458	-	-
	<b>Operating Expenditures</b>	<b>\$ 58,007</b>	<b>\$ 61,191</b>	<b>\$ 44,275</b>	<b>\$ 49,010</b>
	<b>Department Total</b>	<b>\$ 117,932</b>	<b>\$ 123,057</b>	<b>\$ 107,302</b>	<b>\$ 112,398</b>

# Public Works - Marina

## Performance Measures:

Workload Measures	FY17	FY18	FY19*	FY20*
Slip Rentals	\$ 56,788	\$ 62,719	\$ 70,000	\$ 69,582
Boat Launch Fees (Resident)	\$ 8,957	\$ 7,150	\$ 7,500	\$ 7,500
Boat Launch Fees (Non-Resident)	\$ 4,527	\$ 8,150	\$ 7,000	\$ 7,250
Permit Fees	\$ 673	\$ 575	\$ 700	\$ 700
Sponge Boat Docking Fees	\$ 1,809	\$ 1,540	\$ 1,700	\$ 1,700

\*Estimated Data

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## **STORMWATER FUND**



# PUBLIC WORKS – STORM WATER

## Department Summary

The Public Works Department Stormwater Utility performs administrative and operational functions associated with the City's storm water drainage and treatment systems. Storm water maintenance includes the removal of sedimentation and trash from the storm water collection system, storm water treatment facilities (retention ponds), drainage swales and proper pond maintenance. Maintaining the performance of stormwater drainage and treatment facilities assists in preventing flooding and protects our waterways surrounding the City. The Stormwater Utility performs all required maintenance, inspection, reporting and compliance associated with Florida Department of Environmental Protection (FDEP) National Pollutant Distribution Elimination System (NPDES) permit conditions.

## Goals & Objectives

### Public Works-Storm Water Utility

#### **Goal 1: Mitigate the potential for flooding and maintain water quality standards in surrounding waterbodies**

Objective 1: Continue an active maintenance program of stormwater facilities.

Objective 2: Continue stormwater project capital improvements program.

#### **Goal 2- inform the public of their part in protecting the stormwater system and surrounding waterbodies**

Objective 1: Perform regular stormwater educational programs, events, and/or activities.

# Stormwater Fund Revenue/Expenses

## SUMMARY BY SOURCE

Source	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020	Budgeted FY 2021
Revenues by Source:				
Intergovernmental	-	11,759	1,368,400	-
Charges for Services	1,425,501	1,604,066	1,631,163	1,762,762
Interest	5,968	41,968	4,000	1,000
Miscellaneous	142	10,922	-	-
Non-Revenue				
Reserves	-	-	627,525	-
Total Non-Revenue	-	-	627,525	-
Total	\$ 1,431,611	\$ 1,668,715	\$ 3,631,088	\$ 1,763,762

## Expenditures by Category:

Personnel Services	537,344	515,935	566,772	581,925
Operating Services	857,979	845,969	437,356	505,995
Capital Outlay	-	-	2,496,800	535,616
Transfers	85,601	106,120	130,160	140,226
Other Uses	(801)	992	-	-
Total Expenditures	\$ 1,480,123	\$ 1,469,016	\$ 3,631,088	\$ 1,763,762

# Stormwater Fund Revenue Summary

SUMMARY BY SOURCE				
Source	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020	Budgeted FY 2021
Intergovernmental	-	11,759	1,368,400	-
Charges for Services	1,425,501	1,604,066	1,631,163	1,762,762
Interest	5,968	41,968	4,000	1,000
Miscellaneous	142	10,922	-	-
Non-Revenue				
Reserves	-	-	627,525	-
Total Non-Revenue	-	-	627,525	-
Total	\$ 1,431,611	\$ 1,668,715	\$ 3,631,088	\$ 1,763,762

## PERCENTAGE OF TOTAL REVENUES:

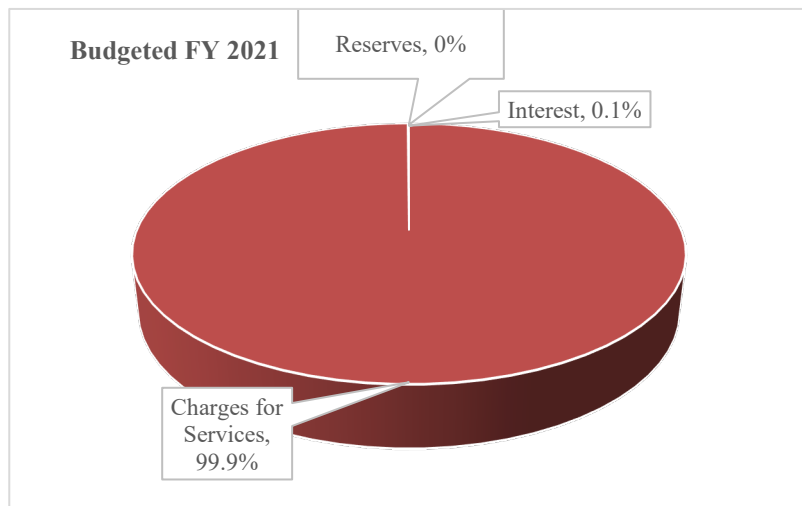
Intergovernmental	0.0%	0.7%	37.7%	0.0%
Charges for Services	99.6%	96.1%	44.9%	99.9%
Interest	0.4%	2.5%	0.1%	0.1%
Miscellaneous	0.0%	0.7%	0.0%	0.0%
Non-Revenue	0.0%	0.0%	17.3%	0.0%
Total	100.0%	100.0%	100.0%	100.0%

# Stormwater Fund Revenue Summary

COMPARISON BY SOURCE				
Source	Budgeted FY 2020	Budgeted FY 2021	Dollar Change	Percentage Change
Intergovernmental	1,368,400	-	(1,368,400)	100%
Charges for Services	1,631,163	1,762,762	131,599	8.07%
Interest	4,000	1,000	(3,000)	-75.00%
Miscellaneous	-	-	-	-
Non-Revenue-Reserves	627,525	-	(627,525)	-100.00%
Total	\$ 3,631,088	\$ 1,763,762	\$ (1,867,326)	-51.43%

## PERCENTAGE OF REVENUES BY SOURCE

Source	Per- centage
Intergovernmental	0.0%
Charges for Services	99.9%
Interest	0.1%
Miscellaneous	0.0%
Non-Revenue-Reserves	0.0%
Total	100.0%



# STORMWATER REVENUES

Acct. #	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Intergovernmental</b>					
406-331.50-21	Hurricane Irma-Federal	-	11,140	-	-
406-334.50-21	Hurricane Irma-State	-	619	-	-
406-337.30-01	SWFMD Grant	-	-	1,368,400	-
	<b>Intergovernmental</b>	<b>\$ -</b>	<b>\$ 11,759</b>	<b>\$ 1,368,400</b>	<b>\$ -</b>
<b>Charges for Services</b>					
406-343.90-03	Storm Water Utility Fees	1,413,869	1,589,975	1,620,163	1,751,762
406-343.90-04	Delinquent Penalty Stormwater	11,710	13,356	11,000	11,000
406-343.90-10	Revenue Write-Off	(78)	(18)	-	-
406-347.40-03	Off Duty Employees	-	753	-	-
	<b>Charges for Services</b>	<b>\$ 1,425,501</b>	<b>\$ 1,604,066</b>	<b>\$ 1,631,163</b>	<b>\$ 1,762,762</b>
<b>Miscellaneous</b>					
	Interest				
406-361.10-00	Interest on Investments	1,330	685	4,000	1,000
406-361.10-05	Unrealized Gain (Loss)	(9,435)	10,693	-	-
406-361.10-23	BankUnited PUB FD SAV	1,513	253	-	-
406-361.10-24	BOA	86	24	-	-
406-361.30-01	Certificate of Deposit	4,817	5,612	-	-
406-361.40-01	Federal Farm Credit Bank	751	-	-	-
406-361.40-02	Federal Home Loan Bank	7,842	12,841	-	-
406-361.80-02	Intermediate High Quality	(936)	11,860	-	-
406-361.80-03	FMI VT 0-2 yr High Quality	-	-	-	-
	Total Interest	5,968	41,968	4,000	1,000
	Other Miscellaneous				
406-369.40-17	Storm Water	-	10,651	-	-
406-369.90-00	Other Miscellaneous Revenue	142	271	-	-
	Total Other Miscellaneous	142	10,922	-	-
	<b>Miscellaneous</b>	<b>\$ 6,110</b>	<b>\$ 52,890</b>	<b>\$ 4,000</b>	<b>\$ 1,000</b>
<b>Non-Revenues</b>					
	Reserves				
406-389.01-00	Carryover - Cash	-	-	627,525	-
	Total Reserves	-	-	627,525	-
	<b>Non-Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 627,525</b>	<b>\$ -</b>
	<b>Storm Water Utility Fund</b>	<b>\$ 1,431,611</b>	<b>\$ 1,668,715</b>	<b>\$ 3,631,088</b>	<b>\$ 1,763,762</b>

# Stormwater Fund Expenditures

## SUMMARY BY CATEGORY

Expenditure Classification	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
Personnel Services	537,344	515,935	566,772	581,925
Operating Services	857,979	845,969	437,356	505,995
Capital Outlay	-	-	2,496,800	535,616
Transfers	85,601	106,120	130,160	140,226
Other Uses	(801)	992	-	-
Total Expenditures	\$ 1,480,123	\$ 1,469,016	\$ 3,631,088	\$ 1,763,762

## PERCENTAGE OF TOTAL EXPENDITURES:

Personnel Services	36.3%	35.1%	15.6%	33.0%
Operating Services	58.0%	57.6%	12.0%	28.7%
Capital Outlay	0.0%	0.0%	68.8%	30.4%
Transfers	5.8%	7.2%	3.6%	7.9%
Other Uses	-0.1%	0.1%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%

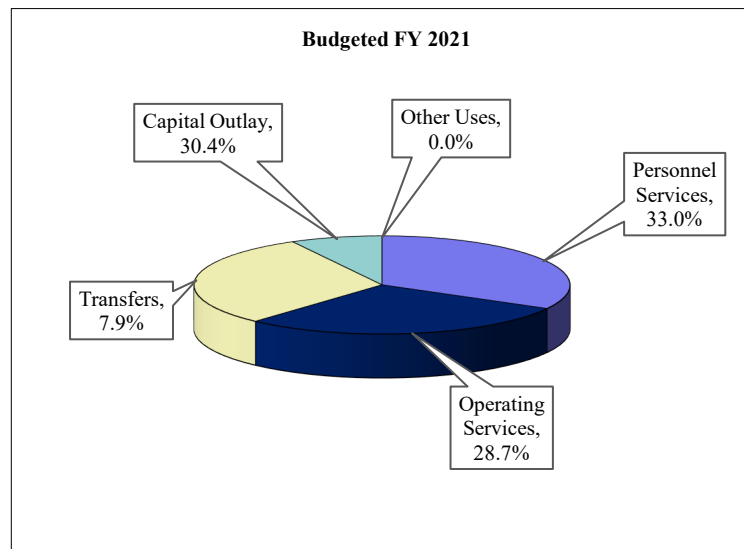
# Stormwater Fund Expenditures

## COMPARISON BY CATEGORY

Expenditure Classification	Budgeted FY 2020	Budgeted FY 2021	Dollar Change	Percentage Change
Personnel Services	566,772	581,925	15,153	2.67%
Operating Services	437,356	505,995	68,639	15.69%
Capital Outlay	2,496,800	535,616	(1,961,184)	-78.55%
Transfers	130,160	140,226	10,066	7.73%
Other Uses	-	-	-	100.00%
Total Expenditures	\$ 3,631,088	\$ 1,763,762	\$ (1,867,326)	-51.43%

## PERCENTAGE OF EXPENDITURES BY CATEGORY

Expenditure Classification	Percentage
Personnel Services	33.0%
Operating Services	28.7%
Capital Outlay	30.4%
Transfers	7.9%
Other Uses	0.0%
Total Expenditures	100.0%



# Public Works - Stormwater

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	537,344	515,936	566,772	581,925
Operating Expenditures	857,979	845,968	437,356	505,995
Capital Outlay	-	-	2,496,800	-
Debt Service	-	-	-	-
Transfers	84,800	107,112	130,160	675,842
Reserves	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,480,123</b>	<b>\$ 1,469,016</b>	<b>\$ 3,631,088</b>	<b>\$ 1,763,762</b>

## Expenditures by Division/Program

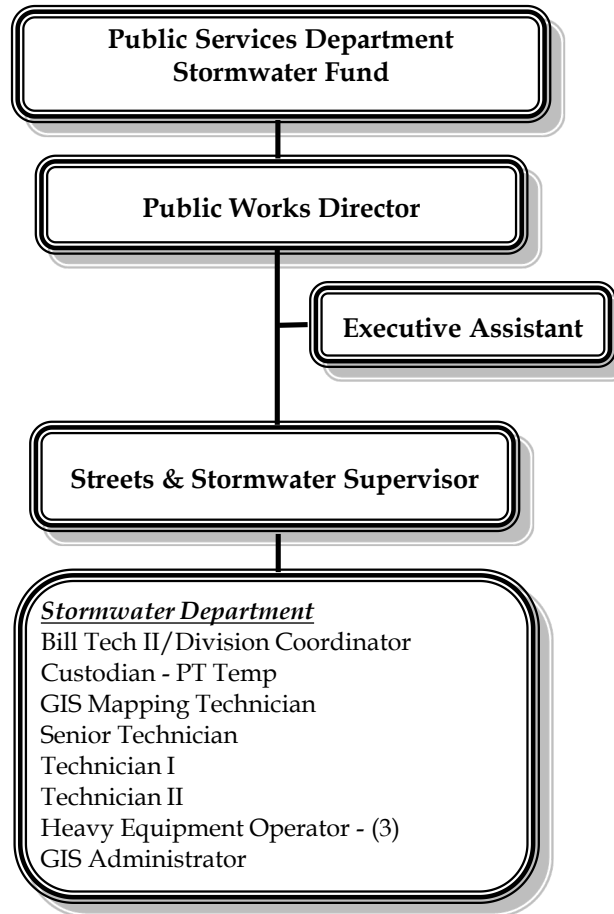
<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Stormwater	1,070,022	1,075,482	3,566,063	1,695,641
Non-Departmental	346,328	332,578	-	-
Project Administration	63,773	60,956	65,025	68,121
<b>Total Expenditures</b>	<b>\$ 1,480,123</b>	<b>\$ 1,469,016</b>	<b>\$ 3,631,088</b>	<b>\$ 1,763,762</b>



# Public Works - Stormwater - Expenditures

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
11	Executive Salaries	43,070	43,359	44,050	45,372
12	Regular Salaries & Wages	302,697	293,839	329,577	340,398
13	Other Salaries	1,654	1,707	1,469	1,543
14	Overtime	12,844	11,971	8,000	8,000
15	Special Pay	8,802	8,658	8,697	8,697
21	FICA Taxes	26,896	26,500	29,384	30,319
22	Retirement Contribution	30,558	30,327	33,958	35,015
23	Life & Health Insurance	91,631	82,516	99,389	98,832
24	Worker's Compensation	14,235	13,663	12,248	13,749
26	Other Postemployment Benefit	4,957	3,395	-	-
	<b>Personnel Services</b>	<b>\$ 537,344</b>	<b>\$ 515,935</b>	<b>\$ 566,772</b>	<b>\$ 581,925</b>
31	Professional Services	140,363	131,163	75,429	132,985
32	Accounting & Auditing	1,278	3,400	1,750	1,794
34	Other Contractual Service	59,395	141,168	86,423	99,530
40	Travel Per Diem	3,447	5,683	1,916	1,241
41	Communication Service	3,176	2,426	2,700	835
42	Freight & Postage Service	11	1	-	-
43-01	Water/Sewer Service	1,773	2,022	1,784	1,867
43-02	Electricity	4,391	6,281	4,953	5,881
44	Rents & Leases	1,563	1,272	3,000	5,798
45	Insurance	6,719	7,307	8,115	8,469
46	Repairs & Maintenance	8,523	879	2,500	2,000
46-04	Vehicle Maintenance Repairs	104,868	76,779	84,841	80,322
47	Printing and Binding	-	-	100	200
48	Promotional Activities	1,702	1,640	1,697	1,740
49	Other Current Charges	71,930	41,074	42,101	42,101
51	Office Supplies	215	180	226	232
52	Operating Supplies	55,365	42,846	71,794	76,917
52-11	Vehicle Fuel	28,421	28,064	29,525	28,879
53	Road Materials & Supplies	15,068	15,763	10,000	10,000
54	Books-Publ-Subscriptions	1,262	1,420	1,000	812
55	Training	2,270	4,024	7,502	4,392
59	Depreciation	346,238	332,578	-	-
	<b>Operating Expenditures</b>	<b>\$ 857,979</b>	<b>\$ 845,969</b>	<b>\$ 437,356</b>	<b>\$ 505,995</b>
63	Improvements O/T Building	-	-	2,496,800	535,616
	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,496,800</b>	<b>\$ 535,616</b>
91	Transfers	85,601	106,120	130,160	140,226
99	Other Non-operating	(801)	992	-	-
	<b>Non-Operating</b>	<b>\$ 84,800</b>	<b>\$ 107,112</b>	<b>\$ 130,160</b>	<b>\$ 140,226</b>
	<b>Department Total</b>	<b>\$ 1,480,123</b>	<b>\$ 1,469,016</b>	<b>\$ 3,631,088</b>	<b>\$ 1,763,762</b>

## Public Works - Stormwater - Personnel Schedule



Position Title	FY 2018	FY 2019	FY 2020	FY 2021
Public Works Director*	0.25	0.25	0.25	0.25
Executive Assistant*	0.25	0.25	0.25	0.25
Streets & Stormwater Supervisor	1.00	1.00	1.00	1.00
Bill Tech II/Division Coordinator**	0.25	0.25	0.25	0.25
Custodian***	0.10	0.10	0.10	0.10
GIS Mapping Technician****	0.18	0.18	0.18	0.18
Senior Technician	1.00	1.00	1.00	1.00
Technician I	3.00	2.00	1.00	1.00
Technician II	-	-	1.00	1.00
GIS Administrator#	-	0.06	0.06	0.06
Heavy Equipment Operator	2.00	3.00	3.00	3.00
Total	8.03	8.09	8.09	8.09

### FY 2020:

\*These positions are funded 20% Gen. Fund - Fac. Maint, 25% Gen. Fund - Rds/Streets, 30% Sanitation - Solid Waste and 25% Stormwater.

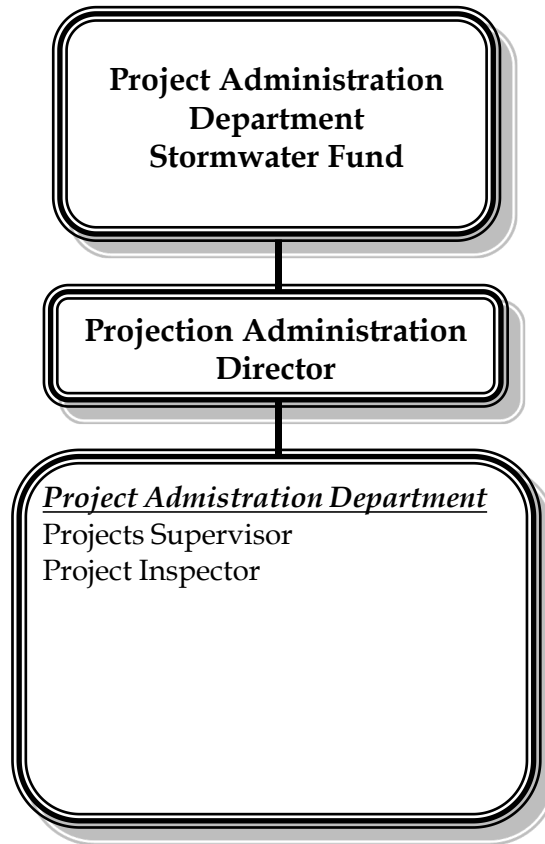
\*\*This position is funded 25% Storm Water - Utility and 75% Water-Sewer Fund - Utility Billing.

\*\*\*This position is funded 25% Gen. Fund - Fac. Maint., 15% W/S Fund - Water Dist., 10% W/S Fund - Meter Repair, 10% W/S Fund - Sewage Collections, 15% W/S Fund - Sewage Treatment, 15% W/S Fund - Lift Stations, and 10% Stormwater.

\*\*\*\*This position is funded 18% Stormwater and 82% W/S Fund - IT-GIS

#This position is funded 6% Stormwater - 10% Gen. Fund - Building Development, 15% Sanitation Fund, and 69% W/S IT-GIS

# Project Administration - Personnel Schedule



## Position

Title	FY 2018	FY 2019	FY 2020	FY 2021
<b>Projection Administration:</b>				
Project Administration Director*	0.20	0.20	0.19	0.19
Project Supervisor*	0.20	0.20	0.19	0.19
Site Inspector	0.20	0.20	-	-
Project Inspector*	-	-	0.19	0.19
Total	0.60	0.60	0.57	0.57

\*The above positions are allocated 29% General Fund, 52% Water-Sewer Fund and 19% Stormwater Fund.

## Public Works - Stormwater

### Performance Measures:

Workload Measures	FY17	FY18	FY19	Reporting Year 2020
Sweeping Program -Cubic Yards ofsweping material removed from streets	1,363	1,783	1,423	927
Number of miles of streets swept	8,528	10,940	8,777	7,146
Total expenditures for NPDES stormwater management program for the reporting year*	\$ 1,445,769	\$2,153,148	\$1,548,701	\$3,631,088
Number of educational events or activities: <i>Brochures/Flyers, Newsletters, Public Display Kiosks, School Presentations, Seminars/Workshops &amp; Special Events</i>	62	16	14	17

\*Data to be submitted to FDEP for respective years' NPDES Annual Report

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## **GOLF COURSE FUND**

# PUBLIC SERVICES – GOLF COURSE

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## Department Summary

The Tarpon Springs Golf Course is owned and operated by the City of Tarpon Springs for the golfing enjoyment of the public. The golf course consists of 18-holes, practice areas, a driving range, pro shop, on-course snack service, and a restaurant area that serves beverages and food consisting of pre-packaged, ready to eat or re-heat items.

## Goals & Objectives

### Public Services-Golf Course

#### **Goal 1: Create an inviting and enjoyable golf experience that grows our customer base**

Objective 1: Maintain a high level of rounds played.

Objective 2: Maintain a strong membership.

Objective 3: Maintain the course in quality playing condition.

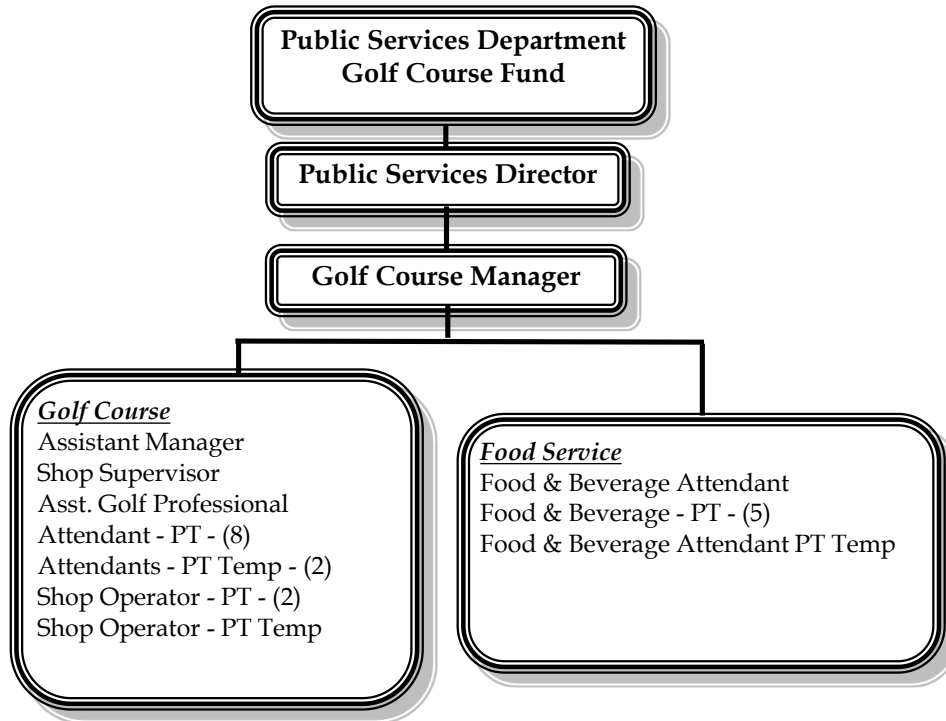
Objective 4: Host a variety of clinics and lessons to bring new players to both golf and our golf course.

# PUBLIC SERVICES - GOLF COURSE REVENUES

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Intergovernmental</b>					
407-331.50-21	Hurricane Irma	8,062	1,612	-	-
407-334.50-21	Hurricane Irma	1,344	(806)	-	-
	<b>Intergovernmental</b>	<b>9,406</b>	<b>806</b>	<b>-</b>	<b>-</b>
<b>Charges for Services</b>					
407-347.21-00	Greens Fees	555,548	502,121	623,120	620,592
407-347.21-71	Memberships	55,031	46,230	70,000	70,000
407-347.22-02	CIP Surcharge	37,742	33,255	38,000	39,000
407-347.22-51	Golf Lessons	12,875	9,799	12,000	11,000
407-347.24-00	Rental Fee Income	475,869	420,992	480,000	485,000
407-347.24-41	Range Balls - Large	400	-	-	-
407-347.25-11	Food	22,594	21,316	25,000	25,000
407-347.25-12	Clubhouse - Beer	58,305	53,817	60,000	60,000
407-347.25-13	Clubhouse - Wine	764	478	1,000	800
407-347.25-15	Clubhouse - Other Beverages	22,511	19,642	25,000	21,000
407-347.27-10	Pro Shop Sales	50,533	48,039	60,000	55,000
	<b>Charges for Services</b>	<b>\$ 1,292,172</b>	<b>\$ 1,155,689</b>	<b>\$ 1,394,120</b>	<b>\$ 1,387,392</b>
<b>Miscellaneous</b>					
	Other Miscellaneous				
407-364.41-00	Surplus Equip/Furniture	-	2,248	-	-
407-369.90-00	Other Miscellaneous Revenue	3,810	2,212	-	-
407-369.90-49	Cart Lease Refund	-	130,900	-	-
	<b>Miscellaneous</b>	<b>\$ 3,810</b>	<b>\$ 135,360</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Golf Course</b>	<b>\$ 1,305,388</b>	<b>\$ 1,291,855</b>	<b>\$ 1,394,120</b>	<b>\$ 1,387,392</b>



## Public Services - Golf Course - Personnel Schedule



Position Title	FY 2018	FY 2019	FY 2020	FY 2021
<b>Tarpon Springs Golf Course:</b>				
Golf Course Manager	1.00	1.00	1.00	1.00
Golf Course Assistant Manager	1.00	1.00	1.00	1.00
Golf Course Shop Supervisor	1.00	1.00	1.00	1.00
Attendant, Golf Course - PT	8.00	8.00	8.00	8.00
Attendant, Golf Course - PT Temp	2.00	2.00	2.00	2.00
Shop Operator - PT	2.00	2.00	2.00	2.00
Shop Operator - PT Temp	1.00	1.00	1.00	1.00
Assistant Golf Professional	1.00	1.00	1.00	1.00
Total	17.00	17.00	17.00	17.00
<b>Golf Course - Food Service:</b>				
Food & Beverage Attendant	1.00	1.00	1.00	1.00
Food & Beverage Attendant - PT	5.00	5.00	5.00	5.00
Food & Beverage Attendant - PT Temp	1.00	1.00	1.00	1.00
Total	7.00	7.00	7.00	7.00
<b>Grand Total Golf Course</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>

# Public Services - Golf Course

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	385,064	395,166	491,240	498,793
Operating Expenditures	883,986	1,019,248	861,380	838,370
Capital Outlay	-	-	3,500	11,229
Debt Service	-	-	-	-
Transfers	89,418	62,887	-	-
Reserves/Other	-	-	38,000	39,000
<b>Total Expenditures</b>	<b>\$ 1,358,468</b>	<b>\$ 1,477,301</b>	<b>\$ 1,394,120</b>	<b>\$ 1,387,392</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Tarpon Springs Golf Course	1,175,926	1,311,570	1,234,615	1,236,280
T. S. Golf Course - Food Service	115,239	98,741	159,505	151,112
Non-Departmental	67,303	66,990	-	-
<b>Total Expenditures</b>	<b>\$ 1,358,468</b>	<b>\$ 1,477,301</b>	<b>\$ 1,394,120</b>	<b>\$ 1,387,392</b>

## Public Services - Golf Course - Expenditures

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
12	Regular Salaries & Wages	167,293	174,516	200,926	205,934
13	Other Salaries & Wages	115,693	117,494	159,046	161,855
14	Overtime Pay	-	-	1,200	1,200
15-03	Golf Lessons	12,538	9,444	17,000	17,000
21	FICA Taxes	22,654	23,003	28,886	29,492
22	Retirement Contribution	13,904	15,018	19,064	19,500
23	Life & Health Insurance	42,529	45,890	60,390	58,950
24	Worker's Compensation	6,421	5,829	4,728	4,862
26	Other Postemployment Benefit	4,032	3,972	-	-
	<b>Personnel Services</b>	<b>\$ 385,064</b>	<b>\$ 395,166</b>	<b>\$ 491,240</b>	<b>\$ 498,793</b>
31	Professional Services	-	7,433	-	-
32	Accounting & Auditing	1,272	2,550	2,400	2,400
34	Other Contractual Service	530,568	525,861	554,620	538,600
40	Travel Per Diem	439	403	400	400
41	Communication Services	7,877	8,111	7,960	7,960
42	Freight & Postage Service	27	88	100	100
43-01	Water/Sewer Service	18,059	17,471	18,448	18,208
43-02	Electric Services	17,591	18,180	19,493	18,717
44	Rents & Leases	75,797	206,921	72,800	76,000
45	Insurance	25,146	27,527	30,630	31,706
46	Repairs & Maintenance	6,066	10,227	10,350	9,500
47	Printing & Binding	2,008	-	2,000	500
48	Promotional Activities	5,781	4,587	6,700	5,000
49	Other Current Charges	891	851	800	800
51	Office Supplies	398	461	500	500
52	Operating Supplies	36,834	38,645	34,800	35,800
52-01	Food	16,216	15,656	20,000	18,000
52-02	Beer	24,783	22,704	28,000	26,000
52-03	Wine	294	193	300	300
52-05	Other Beverages	10,500	9,935	13,000	10,000
52-06	Cost of Goods Sold	33,689	31,586	35,000	35,000
52-11	Vehicle Fuel	44	-	-	-
54	Books-Publ-Subscriptions	2,403	2,868	2,779	2,579
55	Training	-	-	300	300
59	Depreciation	67,303	66,990	-	-
	<b>Operating Expenditures</b>	<b>\$ 883,986</b>	<b>\$ 1,019,248</b>	<b>\$ 861,380</b>	<b>\$ 838,370</b>
62	Buildings	-	-	-	6,000
63	Improvements O/T Building	-	-	-	5,229
64	Machinery & Equipment	-	-	3,500	-
	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,500</b>	<b>\$ 11,229</b>
91	Transfers	89,418	62,887	-	-
99	Non-Operating	-	-	38,000	39,000
	<b>Non-Operating</b>	<b>\$ 89,418</b>	<b>\$ 62,887</b>	<b>\$ 38,000</b>	<b>\$ 39,000</b>
	<b>Department Total</b>	<b>\$ 1,358,468</b>	<b>\$ 1,477,301</b>	<b>\$ 1,394,120</b>	<b>\$ 1,387,392</b>

# Public Services - Golf Course

## Performance Measures:

Workload Measures	FY17	FY18	FY19	FY20*
Number of rounds played**	47,184	44,317	40,185	39,571
Annual membership	54	55	50	57
Golf course conditions- Rating 0-100	90	90	90	92
Number of clinic and lessons: growing the game	32	30	35	20

\* Partial Year data

\*\* Estimated Data

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# *FY 2021 ANNUAL BUDGET INTERNAL SERVICE FUNDS*



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## **VEHICLE MAINTENANCE FUND**



# VEHICLE MAINTENANCE

## Department Summary

Fleet management is commonly thought to apply only to transportation fleets like vans and trucks, but it is also about management of all motor vehicles, cars, vessels, ships, rail cars and other machinery used in companies. The Vehicle Maintenance Division provides centralized fleet services for the City's vehicles and equipment including acquisition, disposal, maintenance and repair, and fueling services. Vehicle Maintenance operates as an internal service fund with the costs of services and overhead passed directly on to its customers, generally internal operating departments within the City. Services are provided for all City vehicles and equipment with items ranging from heavy trucks to small sedans, from heavy construction equipment to small landscaping equipment, fire apparatus and police cars.

## Goals & Objectives

Provide Vehicle Service, Procurement, Refueling of all City Equipment and the Cities Emergency Communications

### **Goal 1: Vehicle Services**

Objective 1: Preventive maintenance, inspection, service, and repairs to a widely varied fleet ranging from street sweeper trucks to emergency response equipment. Vehicle Maintenance's Preventive Maintenance Program (PM) provides an established maintenance schedule for each vehicle and piece of equipment. All vehicles and equipment are maintained at or above industry standards.

### **Goal 2: Procurement**

Objective 1: Vehicle procurement through close interaction with customers in the development of complete specifications, evaluation of bids, and preparation of vehicles for service. The Vehicle Maintenance vehicle replacement is structured to accommodate the changing needs of the organization. All vehicles and equipment that are due for replacement, based on a predetermined schedule, are annually evaluated annually and recommended for replacement or extended life. The objective is to maximize the useful life efficiency for vehicles and equipment. As part of this process, staff performs the research element of developing specifications for any given vehicle or equipment need, as in the case of a vehicle or equipment type change and provides associated cost estimates to be used for budgeting purposes.

## Goals & Objectives (Cont.)

### **Goal 3: Refueling of all City Equipment**

Objective 1: Fuel Management for the City's fleet through two (2) commercial sites within the City. Services include billing, analysis, a fuel management access system, Veeder Root Tank Monitoring System. The City-owned internal fueling system is comprised of an acquisition and distribution system maintained by Vehicle Maintenance. The system is computerized and provides critical data necessary to develop the scheduling of preventive maintenance. The fuel cost to the internal departments includes an associated administrative fee, which offsets the ever-increasing cost of fuel, paid for by the City and provides a reduced per gallon cost for government agencies.

Objective 2: Assist in maintaining the Public Safety Buildings above ground fuel tank (AGT), working with the Department of Environmental Protection (DEP) making sure all compliances are met.

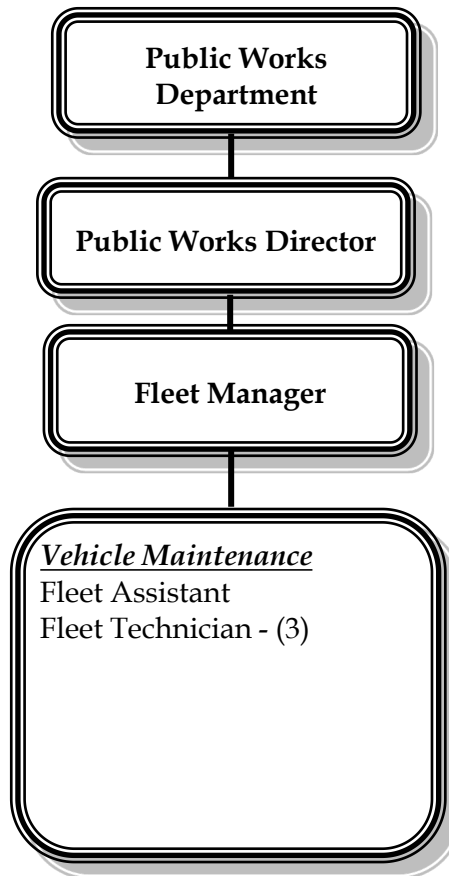
### **Goal 4: Emergency Communication System**

Objective 1: Maintains the Cities two-way radio emergency communication system and follows the Federal Communication Commission (FCC) guidelines.

# VEHICLE MAINTENANCE FUND REVENUES

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Intergovernmental</b>					
505-331.50-21	Hurricane Irma (Federal)	-	1,016	-	-
505-334.50-21	Hurricane Irma (State)	-	57	-	-
	<b>Intergovernmental</b>	<b>\$ -</b>	<b>\$ 1,073</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Charges for Services</b>					
505-341.90-01	Internal Service - Fuel Markup	25,615	25,788	26,000	24,737
505-341.90-02	Internal Service - Parts Markup	37,825	24,706	37,000	26,737
	<b>Charges for Services</b>	<b>\$ 63,440</b>	<b>\$ 50,494</b>	<b>\$ 63,000</b>	<b>\$ 51,474</b>
<b>Miscellaneous</b>					
Interest					
505-361.80-03	FMIVT 0-2 yr High Quality	-	-	-	-
	Total Interest	-	-	-	-
Sales of Fixed Assets					
505-364.55-05	Vehicle Maintenance	-	-	-	-
		-	-	-	-
Miscellaneous					
505-369.90-00	Other Misc. Revenue	(273)	(1,612)	-	-
	Miscellaneous	(273)	(1,612)	-	-
	<b>Miscellaneous</b>	<b>\$ (273)</b>	<b>\$ (1,612)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Non-Revenues</b>					
Reserves					
505-389.01-00	Cash Carryover	-	-	-	-
	Total Reserves	-	-	-	-
	<b>Non-Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Internal Services</b>					
505-395.01-00	General Fund	779,370	764,436	733,771	636,324
505-395.11-42	Fed Equitable Sharing	-	-	4,659	3,236
505-395.44-01	Sanitation	38,702	29,512	37,345	35,961
505-395.44-02	Water and Sewer	178,420	126,804	170,909	165,411
505-395.44-05	Harbormaster	2,142	1,256	2,638	1,856
505-395.44-06	Stormwater	108,380	96,545	112,207	102,749
	<b>Internal Services</b>	<b>\$ 1,107,014</b>	<b>\$ 1,018,553</b>	<b>\$ 1,061,529</b>	<b>\$ 945,537</b>
<b>Internal Service-Vehicle Maintenance</b>		<b>\$ 1,170,181</b>	<b>\$ 1,068,508</b>	<b>\$ 1,124,529</b>	<b>\$ 997,011</b>

## VEHICLE MAINTENANCE FUND - PERSONNEL SCHEDULE



Position Title	FY 2018	FY 2019	FY 2020	FY 2021
Fleet Manager	1.00	1.00	1.00	1.00
Fleet Assistant	1.00	1.00	1.00	1.00
Fleet Technician	3.00	3.00	3.00	3.00
Maintenance Records Technician*	0.10	0.10	-	-
GIS Administrator	0.02	0.02	-	-
Total	5.12	5.12	5.00	5.00

\*This position is funded 10% Vehicle Maintenance-Internal Service Fund and 90% Gen. Fund-Roads and Streets.

# Vehicle Maintenance Fund

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	304,314	339,622	360,656	357,017
Operating Expenditures	910,599	780,683	763,873	639,994
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,214,913</b>	<b>\$ 1,120,305</b>	<b>\$ 1,124,529</b>	<b>\$ 997,011</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Vehicle Maintenance	1,214,913	1,120,305	1,124,529	997,011
<b>Total Expenditures</b>	<b>\$ 1,214,913</b>	<b>\$ 1,120,305</b>	<b>\$ 1,124,529</b>	<b>\$ 997,011</b>

# Vehicle Maintenance Fund - Expenditures

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
12	Regular Salaries & Wages	211,015	230,448	244,850	243,164
14	Overtime Pay	3,385	5,529	7,500	7,500
15	Special Pay	3,178	3,410	1,800	1,800
21	FICA Taxes	16,101	17,264	19,190	19,061
22	Retirement Contribution	18,029	19,487	22,111	21,965
23	Life & Health Insurance	43,504	54,153	60,724	58,950
24	Worker's Compensation	5,871	5,570	4,481	4,577
26	Other Postemployment Benefit	3,231	3,761	-	-
	<b>Personnel Services</b>	<b>\$ 304,314</b>	<b>\$ 339,622</b>	<b>\$ 360,656</b>	<b>\$ 357,017</b>
31	Professional Services	1,160	-	-	-
32	Accounting & Auditing	847	1,773	940	940
34	Other Contractual Service	624	279	1,010	1,500
40	Travel Per Diem	1,892	3,494	675	1,675
41	Communication Services	850	1,091	1,000	1,000
42	Freight & Postage Service	329	3	150	150
44	Rents & Leases	1,312	966	1,092	1,092
45	Insurance	7,482	8,534	8,877	9,939
46	Repairs & Maintenance	12,575	13,271	7,000	8,300
46-04	Vehicle Maintenance Repairs	7,790	10,482	4,533	3,009
46-05	Vehicle Maintenance Parts	420,240	290,575	313,317	221,911
47	Printing & Binding	-	45	-	-
48	Promotional Activities	42	-	-	-
49	Other Current Charges	912	(2,233)	-	-
51	Office Supplies	199	162	500	500
52	Operating Supplies	22,548	21,284	13,440	13,440
52-11	Vehicle Fuel	391,535	394,143	404,939	371,050
54	Books-Publ-Subscriptions	724	1,123	400	800
55	Training	2,338	1,927	6,000	4,688
59	Depreciation	37,200	33,764	-	-
	<b>Operating Expenditures</b>	<b>\$ 910,599</b>	<b>\$ 780,683</b>	<b>\$ 763,873</b>	<b>\$ 639,994</b>
63	Improvements O/T Building	-	-	-	-
64	Machinery & Equipment	-	-	-	-
	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Department Total</b>	<b>\$ 1,214,913</b>	<b>\$ 1,120,305</b>	<b>\$ 1,124,529</b>	<b>\$ 997,011</b>

# Vehicle Maintenance

## Performance Measures:

Workload Measures	FY17	FY18	FY19*	FY20*
Job Orders Written	1,265	1,865	1,729	1,826
Completed Job Orders	1,119	1,652	1,601	1,696
Job Order Completion Rate	88.5%	88.6%	92.6%	92.9%
PM Services Completed	614	622	683	693
PM Completion Rate	100%	100%	100%	100%
Fleet Labor Hours	4,112	4,623	4,003	3,968
Unleaded Fuel Dispensed (Gallons)	105,645	109,304	109,671	107,483
Diesel Fuel Dispensed (Gallons)	42,100	42,801	38,919	40,717

Department Measures	FY17	FY18	FY19*	FY20*
EVT Certifications (Emergency Vehicle Training)	Y	Y	Y	Y
ASE TRUCK Certifications (Automotive Service Excellence)	Y	Y	Y	Y
ASE AUTO Certifications (Automotive Service Excellence)	Y	Y	Y	Y

\*Estimated Data

## **RISK MANAGEMENT FUND**



# RISK MANAGEMENT - REVENUES

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
<b>Miscellaneous</b>					
	Interest				
510-361.10-00	Interest on Investments	221	419	10,000	10,000
510-361.10-05	Unreal/Real Gain (Loss)	(15,536)	16,644	-	-
510-361.10-17	BB&T Public Savings	-	-	-	-
510-361.10-22	Hancock Public Funds	17	-	-	-
510-361.10-23	BankUnited PUB FD SAV	295	-	-	-
510-361.10-24	BOA	86	19	-	-
510-361.20-00	State Board Interest	-	-	-	-
510-361.30-01	Certificate of Deposit	-	-	-	-
510-361.40-01	Federal Farm Credit Bank	8,600	10,621	-	-
510-361.40-02	Federal Home Loan Bank	751	-	-	-
510-361.40-04	Federal Home Loan Mtg Cor	7,842	12,842	-	-
510-361.50-01	Treasury Bills	-	-	-	-
510-361.80-01	FMIVT 1-3 yr High Quality	49	273	-	-
510-361.80-02	FMIVT Interm High Quality	(673)	8,006	-	-
510-361.80-03	FMIVT 0-2 yr High Quality	-	-	-	-
	Total Interest	1,652	48,824	10,000	10,000
510-369.30-01	Insurance	-	-	-	-
	Prop/Veh Dam to City Veh	-	-	-	-
		-	-	-	-
	<b>Miscellaneous</b>	<b>\$ 1,652</b>	<b>\$ 48,824</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Non-Revenues</b>					
	Reserves				
510-389.01-00	Carryover Cash	-	-	71,921	142,315
	Total Reserves	-	-	71,921	142,315
	<b>Non-Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 71,921</b>	<b>\$ 142,315</b>
<b>Internal Services</b>					
510-397.01-00	General Fund	317,201	332,102	370,319	407,349
510-397.44-01	Sanitation	31,485	34,647	38,633	42,496
510-397.44-02	Water and Sewer	199,678	241,959	269,794	296,774
510-397.44-05	Marina	4,002	4,374	4,879	5,367
510-397.44-06	Stormwater Fund	5,826	6,403	7,140	7,854
510-397.44-07	Golf Course	23,952	26,327	29,356	32,292
510-397.55-05	Vehicle Maintenance	6,238	6,834	7,622	8,384
	<b>Internal Services</b>	<b>\$ 588,382</b>	<b>\$ 652,646</b>	<b>\$ 727,743</b>	<b>\$ 800,516</b>
<b>Internal Service-Risk Management</b>		<b>\$ 590,034</b>	<b>\$ 701,470</b>	<b>\$ 809,664</b>	<b>\$ 952,831</b>

# Risk Management

## Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Personnel Services	-	-	-	-
Operating Expenditures	761,107	806,994	809,664	952,831
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 761,107</b>	<b>\$ 806,994</b>	<b>\$ 809,664</b>	<b>\$ 952,831</b>

## Expenditures by Division/Program

<b>Division/Program</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Budgeted FY 2020</b>	<b>Budgeted FY 2021</b>
Risk Management	761,107	806,994	809,664	952,831
<b>Total Expenditures</b>	<b>\$ 761,107</b>	<b>\$ 806,994</b>	<b>\$ 809,664</b>	<b>\$ 952,831</b>

# Risk Management - Expenditures

Acct.#	Account Description	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021
31	Professional Services	1,566	-	-	-
32	Accounting & Auditing	617	1,454	615	615
34	Other Contractual Service	34,629	40,331	45,000	41,000
45	Insurance	-	-	-	-
45-01	Premium	610,673	663,731	648,549	801,716
45-02	Claims	95,990	86,032	100,000	100,000
45-03	Claims Paid by the City	1,483	-	5,000	1,000
49	Other Current Charges	-	-	-	-
52	Operating Supplies	364	1,817	6,500	5,500
54	Books-Publ-Subscriptions	955	-	-	-
55	Training	-	-	4,000	3,000
59	Depreciation	14,830	13,629	-	-
	<b>Operating Expenditures</b>	<b>\$ 761,107</b>	<b>\$ 806,994</b>	<b>\$ 809,664</b>	<b>\$ 952,831</b>
63	Improvements O/T Building	-	-	-	-
64	Machinery & Equipment	-	-	-	-
	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
91	Transfers	-	-	-	-
	<b>Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Department Total</b>	<b>\$ 761,107</b>	<b>\$ 806,994</b>	<b>\$ 809,664</b>	<b>\$ 952,831</b>

# FY 2021 ANNUAL BUDGET CAPITAL IMPROVEMENT PROGRAM



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# **CITY OF TARPON SPRINGS**

## **CAPITAL IMPROVEMENTS PROGRAM (CIP)**

### **FISCAL YEARS 2021 TO 2025**

#### **Introduction**

The City Charter Section 16 (1) (f) requires the City Manager to prepare and submit to the City Commission of each year a Capital Improvement Program (CIP). The City submits a CIP for the five-year period beginning with fiscal year 2021. It is adopted by Resolution in conjunction with the adoption of the annual operating budget by Resolution. The annual operating budget and the CIP will be created as companion documents for the fiscal year beginning October 1, 2020.

#### **(CIP) Fiscal Year 2021 to 2025**

The adopted CIP for FY 2021 to FY 2025 includes projects totaling \$30,405,066, with \$9,671,266 included in FY 2021. This document contains CIP Projects Summary by Function, CIP Projects by Sources, CIP Project Summary for FY 2021 to FY 2025, CIP Project Descriptions with Funding Sources and Operating Budget Impact and individual fund reports detailing the projects with the funding sources and working capital projected.

The CIP is a five-year planning document for significant capital projects. In order to make the CIP meaningful, projects are not included unless they have an identified funding source. In order to ensure that sufficient funds will be available, the CIP process begins with the formulation of the detailed revenue, expenditure, and working capital projections for all funds having CIP projects, for the five-year period of the CIP. These projections are developed by the Finance Department with input from City Staff. When sufficient funding is not available, the project is either deferred to a later year, deleted, or additional funding is identified. The latter may include a new revenue source or an increase in an existing revenue.

Projecting revenues, expenditures, and working capital for a five-year period, developing a capital improvement program for the same period, and then developing an annual operating budget based, in part, on these two processes, form the components of a five-year financial plan that is updated annually. This financial planning process has transformed the orientation of both the staff and elected officials to having a multi-year rather than one year focus.

#### **Capital Outlay**

The Capital Outlay section which follows the CIP section lists all capital items which have been requested by departments for Fiscal Year 2021. The adopted Capital Outlay for Fiscal Year 2021 totals \$711,863. The report which lists the Capital Outlay is sorted by fund and department.

#### **Capital Expenditure**

A Capital Expenditure is the acquisition or improvement of a capital asset such as land, buildings, other asset improvements, infrastructure, machinery, equipment, or intangible assets with expenditures equal to or over \$5,000. Major capital expenditures are long-term commitments which require analysis using long-term perspective by management and should provide benefits for multiple years. Capital expenditures are often associated with a project.

# CITY OF TARPON SPRINGS

## CAPITAL IMPROVEMENTS PROGRAM (CIP)

### FUNDING SOURCE DESCRIPTIONS

---

**Local Option Gas Tax:** The Local Option Gas Tax is a Special Revenue Fund established to account for the receipt and expenditure of the City's share of the Local Option Motor Fuel Tax enacted by Pinellas County. These funds are used to construct, improve, and maintain roadways in accordance with State Statute and the inter-local agreement.

**Police Impact Fee:** The Police Impact Fee is established as a Special Revenue Fund which accounts for the receipt and expenditure of the Police Impact Fee levied on new construction. These funds may only be used for new capital growth related to Police facilities and equipment. The current fee for a new residence is \$583.

**Fire Impact Fee:** The Fire Impact Fee is established as a Special Revenue Fund which accounts for the receipt and expenditure of the Fire Impact Fee levied on new construction. These funds may only be used for new capital growth related to Fire facilities and equipment. The current fee for a new residence is \$510.

**Library Impact Fee:** The Library Impact Fee is established as a Special Revenue Fund which accounts for the receipt and expenditure of the Library Impact Fee levied on new construction. These funds may only be used for new capital growth related to Library facilities. The current fee for a new residence is \$584.

**Recreation Impact Fee:** The Recreation Impact Fee is established as a Special Revenue Fund which accounts for the receipt and expenditure of the Recreation Impact Fee levied on new construction. These funds may only be used for new capital growth related to Recreation facilities. The current fee for a new residence is \$1,208.

**General Government Impact Fee:** The General Government Impact Fee is established as a Special Revenue Fund which accounts for the receipt and expenditure of the General Government Impact Fee levied on new construction. These funds may only be used for new capital growth related to General Government facilities and equipment. The current fee for a new residence is \$213.

**Transportation Impact Fee:** The Transportation Impact Fee is established as a Special Revenue Fund which accounts for the receipt and expenditure of the City's share of the County-wide Transportation Impact Fee levied on new construction. The City collects and remits 48% to the County, the City retains 52%, 48% remains in this Special Revenue Fund and 4% is administration fee which is accounted for in the General Fund. These funds may only be used for new capital growth related to Transportation facilities. The current fee for a new residence is \$2,066.

**Capital Project Fund:** The Capital Project Fund accounts for the receipt and expenditure of funds from the Sidewalk Improvement Fund per the City Charter and Gas Tax Fund for Streets and Sidewalks.

# CITY OF TARPON SPRINGS

## CAPITAL IMPROVEMENTS PROGRAM (CIP)

### FUNDING SOURCE DESCRIPTIONS

---

**Local Option Sales Tax (Penny for Pinellas):** The Local Option Sales Tax is established as a Capital Project Fund which accounts for the receipt and expenditure of the City's portion of the Local Option Infrastructure Surtax (One Cent Sales Tax) levied by Pinellas County for a 10-year period beginning in February, 1990 and expiring in January, 2000. This tax was extended for three 10-year periods through the year 2030 by three voter referendums. The City receives a portion of the proceeds based on an inter-local agreement between the City and the County. The proceeds can only be utilized for infrastructure projects and to purchase public safety vehicles and equipment with useful lives of at least five years.

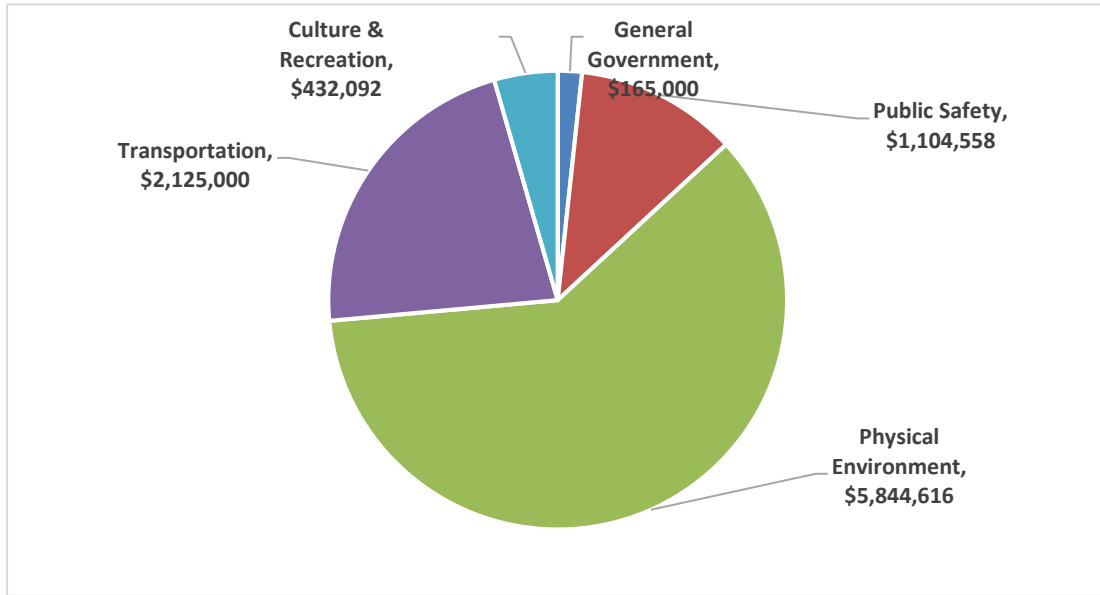
**Sewer Impact Fee:** The Sewer Impact Fee is established as an Enterprise Fund which accounts for the receipt and expenditure of the Sewer Impact Fee levied on new construction. These funds may only be used for new capital growth related to Sewer facilities. The current fee for a new residence is \$1,616.

**Water Impact Fee:** The Water Impact Fee is established as an Enterprise Fund which accounts for the receipt and expenditure of the Water Impact Fee levied on new construction. These funds may only be used for new capital growth related to Water facilities. The current fee for a new residence is \$2,320.

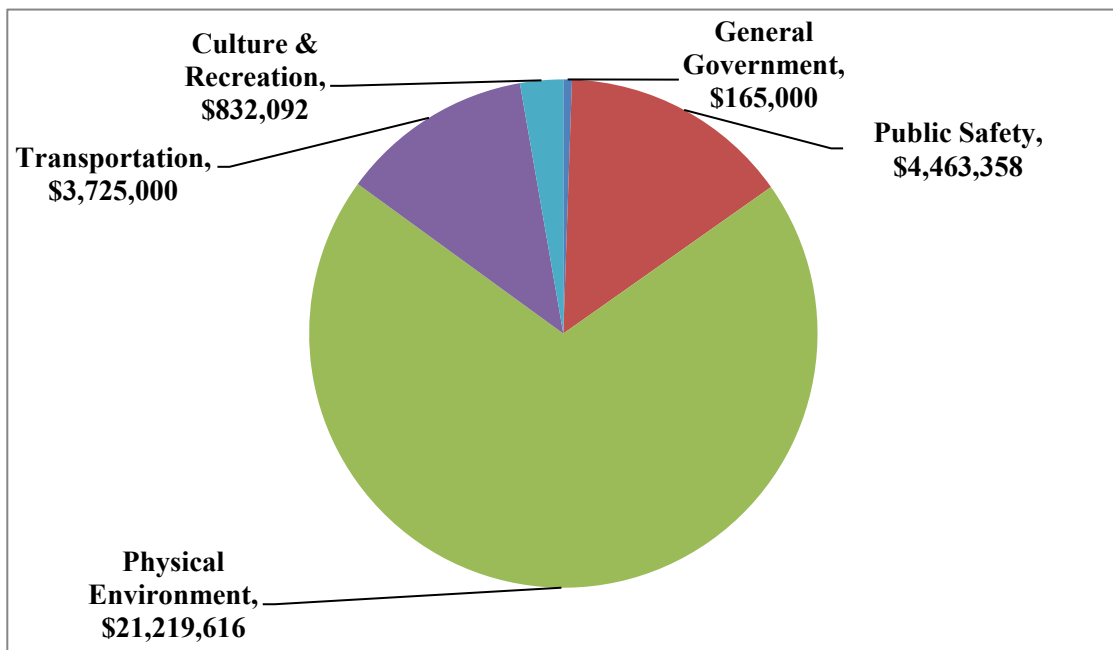


# CAPITAL IMPROVEMENTS PROGRAM PROJECT SUMMARY - by FUNCTION

**FISCAL YEAR 2021 PROJECTS - \$9,671,266**

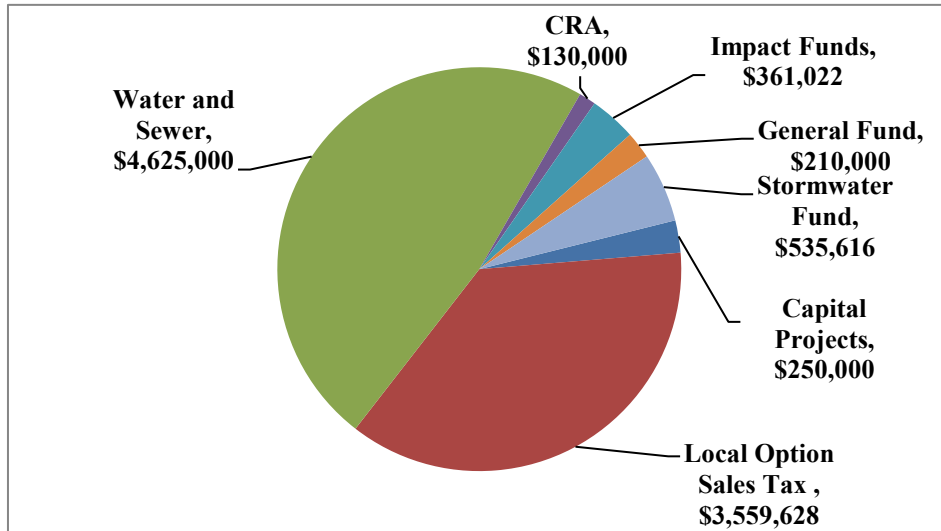


**FISCAL YEAR 2021 - 2025 PROJECTS - \$30,405,066**

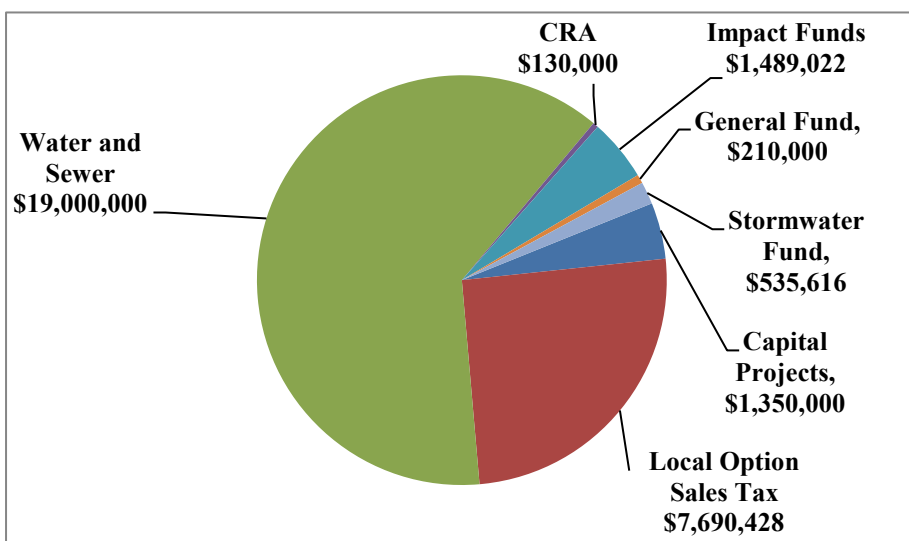


# CAPITAL IMPROVEMENTS PROGRAM PROJECT SUMMARY - SOURCES/FUNDS

## FISCAL YEAR 2021 SOURCES - 9,671,266



## FISCAL YEAR 2021 - 2025 SOURCES - \$30,405,066



# CAPITAL IMPROVEMENTS PROGRAM PROJECT SUMMARY

Project	FY 2021	FY 2022	FY2023	FY2024	FY2025	5 Year Total
<b>General Government</b>						
Beautification/Signs/Alt 19 Improvements	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Brick & Mortar Projects	25,000	-	-	-	-	25,000
Sponge Docks Sound System	60,000	-	-	-	-	60,000
Downtown Lighting	30,000	-	-	-	-	30,000
<b>General Government Total</b>	<b>\$ 165,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,000</b>
<b>Public Safety</b>						
Police Vehicles Replacement	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
Body Cameras	222,958	-	-	-	-	222,958
Fire Replacement Staff Vehicles	60,000	60,000	60,000	60,000	60,000	300,000
Fire Truck	-	800,000	-	-	-	800,000
Bunker Gear Grant Funded	122,000	-	-	-	-	122,000
Fire Replacement ALS Engine #5567-Ladder	239,600	239,600	239,600	239,600	-	958,400
EMS Coordinator Vehicle	60,000	-	-	-	-	60,000
<b>Public Safety Total</b>	<b>\$ 1,104,558</b>	<b>\$ 1,499,600</b>	<b>\$ 699,600</b>	<b>\$ 699,600</b>	<b>\$ 460,000</b>	<b>\$ 4,463,358</b>
<b>Physical Environment</b>						
<b>Water:</b>						
<b>Water Plant</b>						
New Alternative Water Plant - Additional CIP Costs	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
Future Raw Water Wells	-	-	400,000	-	-	400,000
Generators/Electrical Upgrades	250,000	-	1,200,000	-	-	1,450,000
Well Field	200,000	75,000	75,000	75,000	75,000	500,000
Solar Energy Efficiency Improvements	-	800,000	-	-	-	800,000
4305 Buildings	-	80,000	-	-	-	80,000
<b>Water Supply/Well Systems</b>						
Well Improvements, Hydrant Flushing Automation	25,000	25,000	25,000	25,000	25,000	125,000
Scada Improvements/Flow Meters	-	25,000	-	25,000	-	50,000
Compliance Monitoring Equipment	15,000	-	25,000	-	25,000	65,000
Water Conservation Programs	50,000	30,000	-	-	-	80,000
<b>Water Distribution</b>						
Hydrant Improvements	150,000	200,000	50,000	50,000	50,000	500,000
New Building for WD & SC	200,000	-	-	-	-	200,000
Misc Improvements & Major Repairs	75,000	100,000	100,000	100,000	100,000	475,000
Utilities For Other Projects (Water)	250,000	250,000	250,000	250,000	250,000	1,250,000
Water Pipe/Valve Replacement Program-To be Designated in FY 2021 through FY 2025	500,000	700,000	700,000	800,000	800,000	3,500,000
GIS Improvements	40,000	-	-	-	-	40,000
Water Distribution Assessment Planning/Engineering	100,000	-	-	-	-	100,000
Major Water Line Replacement (20th Segment)	50,000	-	-	-	-	50,000
<b>Meter Repair</b>						
Meter Change Out/Upgrade Program	150,000	100,000	100,000	100,000	100,000	550,000
General Building Repairs-Meter Repair/Backflow	-	10,000	-	-	-	10,000
<b>Water Total</b>	<b>\$ 2,305,000</b>	<b>\$ 2,645,000</b>	<b>\$ 3,175,000</b>	<b>\$ 1,675,000</b>	<b>\$ 1,675,000</b>	<b>\$ 11,475,000</b>
<b>Sewer:</b>						
<b>Sewage Collection</b>						
Sewer System Improvements - Manhole and Sewer Line Rehabilitation	\$ 250,000	\$ 300,000	\$ 250,000	\$ 300,000	\$ 300,000	\$ 1,400,000
Force Main Improvements	250,000	-	-	-	-	250,000
Distribution/Collections New Building	200,000	-	-	-	-	200,000
Utilities For Other Projects (Sewer)	200,000	100,000	100,000	100,000	100,000	600,000
Miscellaneous Sewer Expansion	200,000	-	250,000	-	250,000	700,000
<b>Sewage Treatment - Wastewater Treatment Plant (WWTP)</b>						
Filter Rehabilitation	-	-	40,000	-	-	40,000
Corrosion Control Program	30,000	30,000	30,000	30,000	30,000	150,000
Scada Upgrade	40,000	-	-	-	-	40,000
Pump Station Rehabilitation	100,000	75,000	350,000	75,000	75,000	675,000

# CAPITAL IMPROVEMENTS PROGRAM

## PROJECT SUMMARY

<u>Project</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>5 Year Total</u>
Security Improvements	-	20,000	-	20,000	-	40,000
Sludge Process Improvements	70,000	-	-	-	-	70,000
Bar Screen/Headworks Rehab/Grit	30,000	-	200,000	-	-	230,000
Plant Repermitting	-	-	-	100,000	100,000	200,000
I.R. Pump Upgrade (Meters/VFD's/Rail System)	-	-	-	200,000	-	200,000
Chemical Feed System Upgrade	80,000	-	-	-	-	80,000
Plant Electrical System Upgrade	100,000	-	-	-	-	100,000
Second Grit Removal System	-	-	110,000	-	-	110,000
Repave Treatment Plant Roadway	-	-	40,000	-	-	40,000
Basin Rehab Main Treatment Basin	-	100,000	-	-	-	100,000
Building Improvements/Upgrades	25,000	25,000	25,000	25,000	25,000	125,000
Treatment Plant Optimization Evaluation	150,000	-	-	-	-	150,000
Disinfection Upgrade	50,000	-	-	-	-	50,000
Basin Rehab Chlorine Contact Chamber	100,000	-	-	-	-	100,000
Infill Expansion	50,000	-	-	-	-	50,000
Reclaimed Master Plan Phase II	70,000	-	-	-	-	70,000
Reclaimed Pump Station Replacement	100,000	200,000	-	-	-	300,000
<b>Sewage Lift Stations</b>						
Wet Well Rehabilitation	70,000	80,000	80,000	80,000	80,000	390,000
Dry Well Rehabilitation	60,000	60,000	60,000	60,000	60,000	300,000
Control System Improvements	50,000	55,000	55,000	55,000	55,000	270,000
Emergency Generators/Bypass Pumping	60,000	-	-	-	-	60,000
Submersible Pump Replacement	60,000	75,000	75,000	75,000	75,000	360,000
Station Rehab Design	110,000	-	-	-	-	110,000
Station Rehab Construction	-	910,000	-	-	-	910,000
Electric Service Improvements	45,000	40,000	40,000	40,000	40,000	205,000
General Building Improvements	20,000	20,000	20,000	20,000	20,000	100,000
<b>Sewer Total</b>	<b>\$ 2,570,000</b>	<b>\$ 2,090,000</b>	<b>\$ 1,725,000</b>	<b>\$ 1,180,000</b>	<b>\$ 1,210,000</b>	<b>\$ 8,775,000</b>
<b>Water, Sewer, and Reclaimed Total</b>	<b>\$ 4,875,000</b>	<b>\$ 4,735,000</b>	<b>\$ 4,900,000</b>	<b>\$ 2,855,000</b>	<b>\$ 2,885,000</b>	<b>\$ 20,250,000</b>
<b>Stormwater:</b>						
Design Dodecanese Pump Station	\$ 307,000	\$ -	\$ -	\$ -	\$ -	307,000
Pent/Grosse	535,616	-	-	-	-	535,616
Design South Spring/MLK	127,000	-	-	-	-	127,000
<b>Stormwater Total</b>	<b>\$ 969,616</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 969,616</b>
<b>Physical Environment Total</b>	<b>\$ 5,844,616</b>	<b>\$ 4,735,000</b>	<b>\$ 4,900,000</b>	<b>\$ 2,855,000</b>	<b>\$ 2,885,000</b>	<b>\$ 21,219,616</b>
<b>Transportation</b>						
Sidewalks	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	500,000
Annual Street Paving	150,000	-	150,000	-	150,000	450,000
Brick Street & Road Reconstruction	150,000	300,000	150,000	300,000	150,000	1,050,000
Roadway Reconfiguration Walmart & Huey	750,000	-	-	-	-	750,000
Design Orange Street	175,000	-	-	-	-	175,000
Jasmine Sidewalks	100,000	-	-	-	-	100,000
Anclote Turn Basin	600,000	-	-	-	-	600,000
Parking	100,000	-	-	-	-	100,000
<b>Transportation Total</b>	<b>\$ 2,125,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 3,725,000</b>
<b>Culture &amp; Recreation</b>						
Extend Pinellas Trail	\$ 312,092	\$ -	\$ -	\$ -	\$ -	312,092
Dorsett Park Basketball Courts	45,000	-	-	-	-	45,000
Riverside Netting	25,000	-	-	-	-	25,000
Shade Sails	20,000	-	-	-	-	20,000
Senior Center Improvements	30,000	-	-	-	-	30,000
Sports Complex Lighting & Field Improvements	-	400,000	-	-	-	400,000
<b>Culture &amp; Recreation Total</b>	<b>\$ 432,092</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 832,092</b>
<b>Total</b>	<b>\$ 9,671,266</b>	<b>\$ 7,034,600</b>	<b>\$ 5,999,600</b>	<b>\$ 3,954,600</b>	<b>\$ 3,745,000</b>	<b>\$ 30,405,066</b>

# CAPITAL IMPROVEMENTS PROGRAM

## MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2021 through FY 2025 capital budget.

<u>Project</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
<b>General Government</b>					
<b>Beautification/Signs/Alt 19 Improvements</b>	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Beautification/Signs/Alt 19 Improvements					
<i>Funding by:</i>					
General Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the overall quality and efficiency of the City.					
<b>Brick &amp; Mortar Projects</b>	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Brick & Mortar Projects					
<i>Funding by:</i>					
General Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the overall quality and efficiency of the City.					
<b>Sponge Docks Sound System</b>	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Sponge Docks Sound System					
<i>Funding by:</i>					
General Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the overall quality and efficiency of the City.					
<b>Downtown Lighting</b>	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Downtown Lighting					
<i>Funding by:</i>					
CRA Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the overall quality and efficiency of the City.					
<b>Public Safety</b>					
<b>Police Vehicles Replacement</b>	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Annual program for the replacement of Police vehicles.					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
The new vehicles will replace older vehicles with high maintenance which will reduce expenditures by approximately \$10,000 annually.					
<b>Body Cameras</b>	\$ 222,958	\$ -	\$ -	\$ -	\$ -
Equip officers with body cameras					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency and transparency of policing.					

# CAPITAL IMPROVEMENTS PROGRAM

## MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2021 through FY 2025 capital budget.

<b>Project</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>Fire Replacement Staff Vehicles</b>	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Annual program for the replacement of Fire staff vehicles.					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
The new vehicles will replace older vehicles with high maintenance which will reduce expenditures by approximately \$2,000 annually.					
<b>Fire Truck</b>	\$ -	\$ 800,000	\$ -	\$ -	\$ -
Fire Truck					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
The new truck will replace older fire truck with high maintenance which will reduce expenditures by approximately \$10,000 annually.					
<b>Bunker Gear</b>	\$ 122,000	\$ -	\$ -	\$ -	\$ -
Bunker Gear (Grant Funded)					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
The new bunker gear will replace older gear with high maintenance which will reduce expenditures by approximately \$10,000 annually.					
<b>Fire Replacement ALS Engine #5567-Ladder</b>	\$ 239,600	\$ 239,600	\$ 239,600	\$ 239,600	\$ -
Ladder Truck to replace Ladder 5567					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
The new truck will replace older fire truck with high maintenance which will reduce expenditures by approximately \$10,000 annually.					
<b>EMS Coordinator Vehicle</b>	\$ 60,000	\$ -	\$ -	\$ -	\$ -
EMS Coordinator Vehicle (Paid in full by County)					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
The new vehicle will replace older vehicle with high maintenance which will reduce expenditures by approximately \$10,000 annually.					

## Physical Environment

### Water Plant

<b>New Alternative Water Plant - Items Omitted in Contract-Additional CIP Costs</b>	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
New Water Plant was completed in the summer of FY 2015, this expense is to cover future needs/items that possibly were not anticipated.					
<i>Funding by:</i>					
Water Impact Fund					
<i>Operating Budget Impact:</i>					
Will do not anticipate that this expense will have any operating impact.					
<b>Future Raw Water Wells</b>	\$ -	\$ -	\$ 400,000	\$ -	\$ -
Additional water wells to be used in the production of water at the new Water Plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
The new wells will have some maintenance expenses (under \$5,000 annually), but will assist in the overall efficiency of the Water System.					

# CAPITAL IMPROVEMENTS PROGRAM

## MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2021 through FY 2025 capital budget.

<b>Project</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>Generators/Electrical Upgrades</b>	\$ 250,000	\$ -	\$ 1,200,000	\$ -	\$ -
Generator to be used at the new Water Plant to be used when there are power outages. This is the second phase of generator addition to augment RO plant reliability.					
<i>Funding by:</i> Water and Sewer Fund					
<i>Operating Budget Impact:</i> The new generator for the Water Plant will have some operational expenses (fuel), under \$4,000 annually, but will require little maintenance.					
<b>Well Field</b>	\$ 200,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
<b>Improvements/Meters/VFD/Pumps/Controls/Security</b>					
Improvements to our current water wells, including production enhancement, equipment/controls, mechanical upgrades.					
<i>Funding by:</i> Water and Sewer Fund					
<i>Operating Budget Impact:</i> These improvements should have minor operational impact (under \$2,000 annually), but will improve the efficiency of the Water System.					
<b>Solar Energy Efficiency Improvements</b>	\$ -	\$ 800,000	\$ -	\$ -	\$ -
Energy improvements at the Water Plant to reduce electric expenses and sustain the environment. Propose the addition of alternative energy, such as a solar panel project.					
<i>Funding by:</i> Water and Sewer Fund					
<i>Operating Budget Impact:</i> These improvements would reduce operational expenses annually and improve the efficiency of the Water System.					
<b>4305 Buildings</b>	\$ -	\$ 80,000	\$ -	\$ -	\$ -
Building Improvements/staffing facility at the Water Plant.					
<i>Funding by:</i> Water and Sewer Fund					
<i>Operating Budget Impact:</i> These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Water System.					
<b>Water Supply/Well Systems</b>					
<b>Well Improvements, Hydrant Flushing Automation</b>	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Improvements to existing freshwater wells (separate to RO production wells) to be used for the production of water.					
<i>Funding by:</i> Water and Sewer Fund					
<i>Operating Budget Impact:</i> The well improvements will increase operational efficiency and will assist in the overall efficiency of the Water System.					
<b>Scada Improvements/Flow Meters</b>	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
Scada Improvements for the Water Supply System.					
<i>Funding by:</i> Water and Sewer Fund					
<i>Operating Budget Impact:</i> These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Water System.					

# CAPITAL IMPROVEMENTS PROGRAM

## MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2021 through FY 2025 capital budget.

<b>Project</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>Compliance Monitoring Equipment</b>	\$ 15,000	\$ -	\$ 25,000	\$ -	\$ 25,000
Equipment required to be in compliance with Water Supply.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Water System.					
<b>Water Conservation Programs</b>	\$ 50,000	\$ 30,000	\$ -	\$ -	\$ -
Water Conservation expenses					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$1,000 annually).					
<b>Water Distribution</b>					
<b>Hydrant Improvements</b>	\$ 150,000	\$ 200,000	\$ 50,000	\$ 50,000	\$ 50,000
To improve hydrants within City.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Water System.					
<b>New Building for Water Distribution &amp; Sewage Collections</b>	\$ 200,000	\$ -	\$ -	\$ -	\$ -
New Building for Water Distribution & Sewage Collections					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually.					
<b>Misc Improvements &amp; Major Repairs</b>	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Misc improvements and major repairs as needed by system.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Water System.					
<b>Utilities For Other Projects (Water)</b>	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Utilities for other water projects					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$1,000 annually).					



# CAPITAL IMPROVEMENTS PROGRAM

## MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2021 through FY 2025 capital budget.

<b>Project</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>Water Pipe/Valve Replacement Program-To be Designated in FY 2021 through FY 2025</b>	\$ 500,000	\$ 700,000	\$ 700,000	\$ 800,000	\$ 800,000
Line Repair Replacement Program to be designated for FY 2021 through FY 2025.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually, but will improve the efficiency of the Water System.					
<b>GIS Improvements</b>	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Improvements to GIS Systems					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Water System.					
<b>Water Distribution Assessment Planning/Engineering</b>	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Water Distribution and Assessment Planning/Engineering.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Water System.					
<b>Major Water Line Replacement (20th Segment)</b>	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Replace 20th Segment Water Line					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Water System.					
<b>Meter Repair</b>					
<b>Water Meters-Radio Read New Install/Annual</b>	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Radio Read Meter Change Out Program to include upgrades and new installations.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$3,000 annually, but will improve the efficiency of the Water System, and reduce operation costs.					
<b>General Building Repairs-Meter Repair/Backflow</b>	\$ -	\$ 10,000	\$ -	\$ -	\$ -
General building repairs related to meter repair.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, but will improve the efficiency of the Water System.					

# CAPITAL IMPROVEMENTS PROGRAM

## MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2021 through FY 2025 capital budget.

<b>Project</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>Sewage Collection</b>					
<b>Sewer System Improvements - Manhole and Sewer Line Rehabilitation</b>	\$ 250,000	\$ 300,000	\$ 250,000	\$ 300,000	\$ 300,000
Manhole and sewer line rehabilitation program.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Sewer System.					
<b>Force Main Improvements</b>	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Evaluation of force main					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Sewer System.					
<b>Distribution/Collections New Building</b>	\$ 200,000	\$ -	\$ -	\$ -	\$ -
New Building for Water Distribution & Sewage Collections					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Sewer System.					
<b>Utilities For Projects (Sewer)</b>	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Utility projects related to sewer					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Sewer System.					
<b>Miscellaneous Sewer Expansion</b>	\$ 200,000	\$ -	\$ 250,000	\$ -	\$ 250,000
Sewage collection projects that may be needed in FY 2021-2025.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
<b>Sewage Treatment</b>					
<b>Filter Rehabilitation</b>	\$ -	\$ -	\$ 40,000	\$ -	\$ -
Filter rehabilitation necessary for the sewage treatment plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					

# CAPITAL IMPROVEMENTS PROGRAM

## MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2021 through FY 2025 capital budget.

<b>Project</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>Corrosion Control Program</b>	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Corrosion control program necessary for the sewage treatment					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$500 annually, but will improve the efficiency of the Sewer System.					
<b>Scada Upgrade</b>	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Scada upgrades needed for the sewage treatment plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
<b>Pump Station Rehabilitation</b>	\$ 100,000	\$ 75,000	\$ 350,000	\$ 75,000	\$ 75,000
Pump station rehabilitation program at the sewage treatment					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
<b>Security Improvements</b>	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
Security improvements at the sewage treatment plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
<b>Sludge Process Improvements</b>	\$ 70,000	\$ -	\$ -	\$ -	\$ -
Sludge process improvements.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
<b>Bar Screen/Headworks Rehab/Grit</b>	\$ 30,000	\$ -	\$ 200,000	\$ -	\$ -
Bar Screen/Headworks Rehab/Grit scheduled for FY 2021.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
<b>Plant Repermitting</b>	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
Work required for the sewage treatment plant operational permit.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, but will improve the efficiency of the Sewer System.					

# CAPITAL IMPROVEMENTS PROGRAM

## MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2021 through FY 2025 capital budget.

<b>Project</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>I.R. Pump Upgrade (Meters/VFD's/Rail System)</b>	\$ -	\$ -	\$ -	\$ 200,000	\$ -
I.R. Pump Upgrade (Meters/VFD's/Rail System) at sewage treatment plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Sewer System.					
<b>Chemical Feed System Upgrade</b>	\$ 80,000	\$ -	\$ -	\$ -	\$ -
Upgrade Chemical Feed System at sewage treatment plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
<b>Plant Electrical System Upgrade</b>	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Plant Electrical System Upgrade at sewage treatment plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
<b>Second Grit Removal System</b>	\$ -	\$ -	\$ 110,000	\$ -	\$ -
Second Grit Removal System at sewage treatment plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Sewer System.					
<b>Repave Treatment Plant Roadway</b>	\$ -	\$ -	\$ 40,000	\$ -	\$ -
Repave Treatment Plant Roadway at sewage treatment plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
<b>Basin Rehab Main Treatment Basin</b>	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Basin Rehab at sewage treatment plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually, but will improve the efficiency of the Sewer System.					

# CAPITAL IMPROVEMENTS PROGRAM

## MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2021 through FY 2025 capital budget.

<b>Project</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>Building Improvements/Upgrades</b>	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Building Improvements/Upgrades as needed annually at the sewage treatment plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
<b>Treatment Plant Optimization Evaluation</b>	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Treatment Process Evaluation/Expansion.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
<b>Disinfection Upgrade</b>	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Upgrade Disinfection Equipment at the Sewage Treatment					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
<b>Basin Rehab Chlorine Contact Chamber</b>	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Rehabilitation of the Chlorine Contact Chamber.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Sewer System.					
<b>Infill Expansion</b>	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Expansion of Infill at Sewafe Treatment Plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Sewer System.					
<b>Reclaimed Master Plan Phase II</b>	\$ 70,000	\$ -	\$ -	\$ -	\$ -
Phase II of Reclaimed Project.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Sewer System.					
<b>Reclaimed Pump Station Replacement</b>	\$ 100,000	\$ 200,000	\$ -	\$ -	\$ -
Reclaimed Pump Station Replacement					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Sewer System.					

# CAPITAL IMPROVEMENTS PROGRAM

## MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2021 through FY 2025 capital budget.

<b>Project</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>Sewage Lift Stations</b>					
<b>Wet Well Rehabilitation</b>	\$ 70,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Wet Well Rehabilitation at lift stations.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
<b>Dry Well Rehabilitation</b>	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Dry Well Rehabilitation at lift stations.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
<b>Control System Improvements</b>	\$ 50,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Control System Improvements at lift stations.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
<b>Emergency Generators/Bypass Pumping</b>	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Emergency Generators/Bypass Pumping at lift stations.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
<b>Submersible Pump Replacement</b>	\$ 60,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Submersible Pump Replacement at lift stations.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
<b>Station Rehab Design</b>	\$ 110,000	\$ -	\$ -	\$ -	\$ -
Lift Station Rehab					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
<b>Station Rehab Construction</b>	\$ -	\$ 910,000	\$ -	\$ -	\$ -
Lift Station Rehab					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually, but will improve the efficiency of the Sewer System.					

# CAPITAL IMPROVEMENTS PROGRAM

## MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2021 through FY 2025 capital budget.

<b>Project</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>Electric Service Improvements</b>	\$ 45,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Electric Service Improvements at lift stations.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
<b>General Building Improvements</b>	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
General Building Improvements at lift stations.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					

### Stormwater:

<b>Design Dodecanese Pump Station</b>	\$ 307,000	\$ -	\$ -	\$ -	\$ -
Design Dodecanese Pump Station					
<i>Funding by:</i>					
Penny Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Stormwater drainage.					
<b>Design South Spring/MLK</b>	\$ 127,000	\$ -	\$ -	\$ -	\$ -
Design South Spring/MLK					
<i>Funding by:</i>					
Penny Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Stormwater drainage.					

### Transportation

<b>Annual Sidewalks</b>	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Program for repairing and replacing. Sidewalks are evaluated and prioritized based on technical criteria. Work is completed in prioritized order as approved by the Board of Commissioners.					
<i>Funding by:</i>					
Capital Project Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve sidewalk availability.					
<b>Annual Street Paving</b>	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000
Program for repairing asphalt streets. Streets are evaluated and prioritized based on technical criteria. Work is completed in prioritized order as approved by the Board of Commissioners.					
<i>Funding by:</i>					
Capital Project Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve street availability.					
<b>Brick Street &amp; Road Reconstruction</b>	\$ 150,000	\$ 300,000	\$ 150,000	\$ 300,000	\$ 150,000
Streets are evaluated annually and prioritized using technical data based on existing conditions. The streets are then scheduled for brick and road reconstruction based on critical need. Priority of reconstruction as approved by the Board of Commissioners.					
<i>Funding by:</i>					
Capital Project Fund	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
Local Option Sales Tax Fund (Penny)	\$ 150,000	\$ 100,000	\$ 150,000	\$ 100,000	\$ 150,000
Total	\$ 150,000	\$ 300,000	\$ 150,000	\$ 300,000	\$ 150,000
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve street availability.					

# CAPITAL IMPROVEMENTS PROGRAM

## MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2021 through FY 2025 capital budget.

<b>Project</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>Roadway Reconfiguration Walmart &amp; Huey</b>	\$ 750,000	\$ -	\$ -	\$ -	\$ -
Reconfiguring of roadway at Walmart & Huey					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, and improve roadway efficiencies.					
<b>Design Orange Street</b>	\$ 175,000	\$ -	\$ -	\$ -	\$ -
Design Orange Street					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, and improve roadway efficiencies.					
<b>Jasmine Sidewalks</b>	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Jasmine Sidewalks					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, and improve sidewalk efficiencies for pedestrians.					
<b>Anclote Turn Basin</b>	\$ 600,000	\$ -	\$ -	\$ -	\$ -
Anclote Turn Basin					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, and improve waterway efficiencies along the Anclote River Basin.					
<b>Parking</b>	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Parking Downtown					
<i>Funding by:</i>					
CRA Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, and improve parking efficiencies along Downtown.					

### Culture & Recreation

<b>Extend Pinellas Trail</b>	\$ 312,092	\$ -	\$ -	\$ -	\$ -
Extend Pinellas Trail					
<i>Funding by:</i>					
Penny Fund	\$ 246,070	\$ -	\$ -	\$ -	\$ -
Recreation Impact Fund	\$ 66,022	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 312,092</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, and improve recreational activities.					



# CAPITAL IMPROVEMENTS PROGRAM

## MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2021 through FY 2025 capital budget.

<b>Project</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>Dorsett Park Basketball Courts</b>	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Dorsett Park Basketball Courts					
<i>Funding by:</i>					
Recreation Impact Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, and improve recreational activities.					
<b>Riverside Netting</b>	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Riverside Netting					
<i>Funding by:</i>					
General Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, and improve recreational activities.					
<b>Shade Sails</b>	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Shade Sails					
<i>Funding by:</i>					
General Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, and improve recreational activities.					
<b>Senior Center Improvements</b>	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Senior Center Improvements					
<i>Funding by:</i>					
General Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, and improve recreational activities.					
<b>Sports Complex Lighting &amp; Field Improvements</b>	\$ -	\$ 400,000	\$ -	\$ -	\$ -
Sports Complex Lights & Field Improvements					
<i>Funding by:</i>					
Recreation Impact Fund	\$ -	\$ 128,000	\$ -	\$ -	\$ -
Penny Fund	\$ -	\$ 272,000	\$ -	\$ -	\$ -
Total	\$ -	\$ 400,000	\$ -	\$ -	\$ -
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually, and improve recreational activities.					

# CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

## Local Option Gas Tax Fund

Revenue Description: 6 cents per gallon tax levied by Pinellas County per interlocal agreement thru FY 2027  
 Legal Authority: Florida Statute 206 and 336.025, and Pinellas County Ordinance 85-14  
 Restriction on Use: Transportation expenditures to construct, improve and maintain roadways

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Working Capital - Projected	\$ 132,311	\$ 104,557	\$ 82,923	\$ 67,620	\$ 58,840
<u>Revenues:</u>					
Local Option Gas Tax	320,903	327,321	333,867	340,545	347,356
Interest Earnings	1,343	1,045	829	676	588
Total Revenues	322,246	328,366	334,696	341,221	347,944
Total Sources	454,557	432,923	417,620	408,840	406,784
<u>Expenditures/Projects:</u>					
Transportation:					
Transfer to Capital Project Fund	150,000	150,000	150,000	150,000	150,000
Transfer to General Fund	200,000	200,000	200,000	200,000	200,000
Total Expenditures/Projects	350,000	350,000	350,000	350,000	350,000
Ending Working Capital - Projected	\$ 104,557	\$ 82,923	\$ 67,620	\$ 58,840	\$ 56,784

# CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

## Police Impact Fund

Revenue Description: Impact fees levied on new construction  
 Legal Authority: Chapter 2 Article VI of City Ordinances  
 Restriction on Use: For new capital growth  
 Fee for Single Family Home \$ 583.00

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Working Capital - Projected	\$ 357,485	\$ 357,485	\$ 357,485	\$ 357,485	\$ 357,485
<u>Revenues:</u>					
Impact Fees	44,015	44,895	45,793	46,709	47,643
Interest Earnings/Misc	1,932	1,990	2,050	2,111	2,175
Total Revenues	45,947	46,886	47,843	48,821	49,818
 Total Sources	 403,432	 404,371	 405,328	 406,306	 407,303
<u>Expenditures/Projects:</u>					
Public Safety:					
Reserve for Future Capital Projects	45,947	46,886	47,843	48,821	49,818
Total Expenditures/Projects	45,947	46,886	47,843	48,821	49,818
Ending Working Capital - Projected	\$ 357,485	\$ 357,485	\$ 357,485	\$ 357,485	\$ 357,485

# CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

## Fire Impact Fund

Revenue Description: Impact fees levied on new construction  
 Legal Authority: Chapter 2 Article VI of City Ordinances  
 Restriction on Use: For new capital growth  
 Fee for Single Family Home \$ 510.00

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Working Capital - Projected	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Revenues:</u>					
Impact Fees	40,739	41,961	43,220	44,517	45,852
Interest Earnings	50	50	50	50	51
Total Revenues	40,789	42,011	43,270	44,567	45,903
Total Sources	40,789	42,011	43,270	44,567	45,903
<u>Expenditures/Projects:</u>					
Public Safety:					
Repayment of Loan to Sanitation Fund	40,789	42,011	43,270	44,567	45,903
Loan will be paid in full by FY 2025					
Total Expenditures/Projects	40,789	42,011	43,270	44,567	45,903
Ending Working Capital - Projected	\$ -	\$ -	\$ -	\$ -	\$ -

# CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

## Library Impact Fund

Revenue Description: Impact fees levied on new construction  
 Legal Authority: Chapter 2 Article VI of City Ordinances  
 Restriction on Use: For new capital growth  
 Fee for Single Family Home \$ 584.00

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Working Capital - Projected	\$ 355,049	\$ 73,127	\$ 73,127	\$ 73,128	\$ 73,127
<u>Revenues:</u>					
Impact Fees	41,578	42,825	44,110	45,433	46,796
Interest Earnings	1,500	1,545	1,591	1,639	1,688
Total Revenues	43,078	44,370	45,701	47,073	48,485
Total Sources	398,127	117,497	118,829	120,200	121,612
<u>Expenditures/Projects:</u>					
Culture & Recreation:					
Reserve for Future Capital Projects	325,000	44,370	45,701	47,073	48,485
Total Expenditures/Projects	325,000	44,370	45,701	47,073	48,485
Ending Working Capital - Projected	\$ 73,127	\$ 73,127	\$ 73,128	\$ 73,127	\$ 73,127

# CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

## Recreation Impact Fund

Revenue Description: Impact fees levied on new construction  
 Legal Authority: Chapter 2 of City Ordinances  
 Restriction on Use: For new capital growth  
 Fee for Single Family Home \$ 1,208.00

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Working Capital - Projected	\$ 48,076	\$ 3,076	\$ 6,345	\$ 6,345	\$ 6,345
<u>Revenues:</u>					
Impact Fees	64,922	66,869	68,876	70,942	73,070
FRDAP Grant	-	64,000	-	-	-
Interest Earnings	1,100	400	400	400	400
Total Revenues	66,022	131,269	69,276	71,342	73,470
Total Sources	114,098	134,345	75,621	77,686	79,816
<u>Expenditures/Projects:</u>					
Culture & Recreation:					
Extend Pinellas Trail	66,022	-	-	-	-
Dorsett Park Basketball Courts	45,000	-	-	-	-
Sports Complex Lighting and Improvements	-	128,000	-	-	-
Reserve for Future Capital Projects	-	-	69,276	71,342	73,470
Total Expenditures/Projects	111,022	128,000	69,276	71,342	73,470
Ending Working Capital - Projected	\$ 3,076	\$ 6,345	\$ 6,345	\$ 6,345	\$ 6,346

# CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

## General Government Impact Fund

Revenue Description: Impact fees levied on new construction  
 Legal Authority: Chapter 2 of City Ordinances  
 Restriction on Use: For new capital growth  
 Fee for Single Family Home \$ 213.00

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Working Capital - Projected	\$ 75,077	\$ 75,077	\$ 75,077	\$ 75,077	\$ 75,077
<u>Revenues:</u>					
Impact Fees	19,263	19,841	20,436	21,049	21,681
Interest Earnings	200	400	400	400	400
Total Revenues	19,463	20,241	20,836	21,449	22,081
Total Sources	94,540	95,318	95,913	96,526	97,158
<u>Expenditures/Projects:</u>					
General Government:					
Reserve for Future Capital Projects	19,463	20,241	20,836	21,449	22,081
Total Expenditures/Projects	19,463	20,241	20,836	21,449	22,081
Ending Working Capital - Projected	\$ 75,077	\$ 75,077	\$ 75,077	\$ 75,077	\$ 75,077

# CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

## Transportation Impact Fund

Revenue Description:	Impact fees levied on new construction
Legal Authority:	Pinellas County Section 150 of Land Development Code
Restriction on Use:	For new capital growth
Fee for Single Family Home	\$ 2,066.00
4% Admin Fee to City	<u>\$ 82.64</u>
Net after Admin Fee	\$ 1,983.36
50% to City	\$ 991.68

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Working Capital - Projected	<u>\$ 163,127</u>	<u>\$ 163,126</u>	<u>\$ 163,127</u>	<u>\$ 163,127</u>	<u>\$ 163,126</u>
<u>Revenues:</u>					
Impact Fees	56,275	57,964	59,703	61,494	63,339
Interest Earnings	250	450	450	450	450
Total Revenues	<u>56,525</u>	<u>58,414</u>	<u>60,153</u>	<u>61,944</u>	<u>63,789</u>
Total Sources	<u>219,652</u>	<u>221,540</u>	<u>223,280</u>	<u>225,070</u>	<u>226,915</u>
<u>Expenditures/Projects:</u>					
Transportation:					
Reserve for Future Capital Projects	56,525	58,414	60,153	61,944	63,789
Total Expenditures/Projects	<u>56,525</u>	<u>58,414</u>	<u>60,153</u>	<u>61,944</u>	<u>63,789</u>
Ending Working Capital - Projected	<u>\$ 163,126</u>	<u>\$ 163,127</u>	<u>\$ 163,127</u>	<u>\$ 163,126</u>	<u>\$ 163,127</u>



# CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

## Capital Project Fund

Revenue Description: Transfers from Gas Tax Fund and Sidewalk Improvement Fund  
 Legal Authority: Major Capital Projects  
 Restriction on Use: Street, Sidewalk and Drainage Improvements

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Working Capital - Projected	\$ 89,803	\$ 89,803	\$ 90,228	\$ 90,553	\$ 90,878
<u>Revenues:</u>					
Transfer from Local Option Gas Tax Fund	150,000	150,000	150,000	150,000	150,000
Transfer from Sidewalk Improvement Fund	100,000	100,000	100,000	100,000	100,000
Interest Earnings	-	425	325	325	225
Total Revenues	250,000	250,425	250,325	250,325	250,225
Total Sources	339,803	340,228	340,553	340,878	341,103
<u>Expenditures/Projects:</u>					
Transportation:					
Sidewalk Improvements/Annual	100,000	100,000	100,000	100,000	100,000
Street Paving/Annual	150,000	-	150,000	-	150,000
Brick Street & Road Reconstruction	-	150,000	-	150,000	-
Total Expenditures/Project:	- 250,000	250,000	250,000	250,000	250,000
Ending Working Capital - Projected	\$ 89,803	\$ 90,228	\$ 90,553	\$ 90,878	\$ 91,103

## CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

### One Cent Local Option Sales Tax Fund

Revenue Description: One Cent Local Option Sales Tax Fund (Penny)

Legal Authority: Florida Statute 212.055 and approved by Pinellas County referendum

Restriction on Use: Infrastructure and Public Safety equipment

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Working Capital - Projected	\$ 494,348	\$ 271,952	\$ 1,046,685	\$ 2,763,736	\$ 4,564,261
<b>Revenues:</b>					
One Cent Local Option Sales Tax	2,371,410	2,442,552	2,515,829	2,591,304	2,669,043
Intergovernmental - Fire Reserve at County	28,822	105,782	28,822	28,822	5,772
Intergovernmental - FDOT Grant	750,000	-	-	-	-
Federal Grant - FEMA	122,000	-	-	-	-
FRDAP Grant	-	136,000	-	-	-
EMS Vehicle County Funded	60,000	-	-	-	-
Interest Earnings	5,000	12,000	22,000	30,000	40,000
Total Revenues	3,337,232	2,696,334	2,566,650	2,650,125	2,714,815
Total Sources	3,831,580	2,968,285	3,613,336	5,413,861	7,279,076
<b>Expenditures:</b>					
<b>Public Safety:</b>					
Police Vehicles	400,000	400,000	400,000	400,000	400,000
Police Body Cameras	222,958	-	-	-	-
Fire- Replacement Staff Vehicles	60,000	60,000	60,000	60,000	60,000
Fire Truck	-	800,000	-	-	-
Fire Bunker Gear	122,000	-	-	-	-
EMS Vehicle	60,000	-	-	-	-
Fire Ladder Truck Lease	239,600	239,600	239,600	239,600	-
Public Safety Total	1,104,558	1,499,600	699,600	699,600	460,000
<b>Physical Environment:</b>					
Dodecanese Pump Station Design	307,000	-	-	-	-
South Spring/MLK Design	127,000	-	-	-	-
Physical Environment Total	434,000	-	-	-	-
<b>Transportation:</b>					
Brick Street & Road Reconstruction Program	150,000	150,000	150,000	150,000	150,000
Orange Street Design	175,000	-	-	-	-
Jasmine Sidewalks	100,000	-	-	-	-
Anclote Turn Basin	600,000	-	-	-	-
Roadway Reconfiguration Walmart & Huey	750,000	-	-	-	-
Transportation Total	1,775,000	150,000	150,000	150,000	150,000
<b>Culture &amp; Recreation:</b>					
Extend Pinellas Trail	246,070	-	-	-	-
Sports Complex Lighting and Improvements	-	272,000	-	-	-
Culture & Recreation Total	246,070	272,000	-	-	-
Total Expenditures/Projects	3,559,628	1,921,600	849,600	849,600	610,000
Ending Working Capital - Projected	\$ 271,952	\$ 1,046,685	\$ 2,763,736	\$ 4,564,261	\$ 6,669,076

# CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

## Sewer Impact Fund

Revenue Description: Impact fees levied on new construction  
 Legal Authority: Chapter 20 of City Ordinances  
 Restriction on Use: For new capital growth  
 Fee for Single Family Home \$ 1,616

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Working Capital - Projected	\$ 1,004,366	\$ 1,004,366	\$ 1,004,366	\$ 1,004,366	\$ 1,004,365
<u>Revenues:</u>					
Sewer Impact Fees	137,917	142,055	146,316	150,706	155,227
Interest Earnings	4,600	4,700	4,800	4,900	4,901
Total Revenues	142,517	146,755	151,116	155,606	160,128
Total Sources	1,146,883	1,151,121	1,155,482	1,159,971	1,164,493
<u>Expenditures/Projects:</u>					
Physical Environment:					
Reserve for Future Capital Projects	142,517	146,755	151,116	155,606	155,606
Total Expenditures/Projects	142,517	146,755	151,116	155,606	155,606
Ending Working Capital - Projected	\$ 1,004,366	\$ 1,004,366	\$ 1,004,366	\$ 1,004,365	\$ 1,008,887

# CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

## Water Impact Fund

Revenue Description: Impact fees levied on new construction  
 Legal Authority: Chapter 20 of City Ordinances  
 Restriction on Use: For new capital growth  
 Fee for Single Family Home \$ 2,320

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Working Capital - Projected	\$ 1,574,936	\$ 1,487,527	\$ 1,404,666	\$ 1,326,490	\$ 1,253,144
Revenues:					
Water Impact Fees	154,891	159,538	164,324	169,254	174,332
Interest Earnings	7,700	7,600	7,500	7,400	7,401
Total Revenues	162,591	167,138	171,824	176,654	181,733
Total Sources	1,737,527	1,654,666	1,576,490	1,503,144	1,434,876
Expenditures/Projects:					
Physical Environment:					
Water Plant New CIP	250,000	250,000	250,000	250,000	250,000
Total Expenditures/Projects	250,000	250,000	250,000	250,000	250,000
Ending Working Capital - Projected	\$ 1,487,527	\$ 1,404,666	\$ 1,326,490	\$ 1,253,144	\$ 1,184,876

# CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

## Stormwater Fund

Revenue Description: Stormwater fees to maintain Stormwater Service  
 Legal Authority: Chapter 20 of City Ordinances; Resolution 2015-37 Ten Year Rate Plan thru 2025  
 Restriction on Use: Stormwater Operations  
 Fee for Single Family Home \$ 8.65

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Working Capital - Projected	\$ 294,688	\$ 284,754	\$ 765,198	\$ 1,300,425	\$ 1,984,626
Revenues:					
Stormwater Fees	1,752,828	1,847,828	1,942,828	2,037,828	2,132,828
Interest Earnings	1,000	1,000	2,000	2,500	3,000
Total Revenues	1,753,828	1,848,828	1,944,828	2,040,328	2,135,828
Total Sources	2,048,516	2,133,582	2,710,026	3,340,753	4,120,454
Expenditures/Projects:					
Personnel	581,925	599,383	617,364	635,885	654,962
Operating	505,995	521,175	536,810	552,914	569,502
Transfers Out	140,226	147,826	155,426	163,026	167,917
Capital:					
Capital Outlay	-	100,000	100,000	100,000	100,000
Capital Projects:					
Pent/Grosse	535,616	-	-	-	-
Total Capital Projects	535,616	-	-	-	-
Total Expenditures/Projects	1,763,762	1,368,384	1,409,601	1,451,826	1,492,381
Ending Working Capital - Projected	\$ 284,754	\$ 765,198	\$ 1,300,425	\$ 1,888,928	\$ 2,628,073

# CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

## Water-Sewer Fund

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning Working Capital - Projected	\$ 8,240,255	\$ 7,021,635	\$ 6,169,007	\$ 5,303,986	\$ 6,643,999
<b>Revenues:</b>					
Water-Sewer Fees	16,346,865	16,837,271	17,342,389	17,862,661	18,398,541
Other Operating Revenue	1,213,465	1,249,869	1,287,365	1,325,986	1,365,766
Interest Earnings	100,000	80,000	60,000	50,000	50,000
Total Revenues	17,660,330	18,167,140	18,689,754	19,238,647	19,814,306
Total Sources	25,900,585	25,188,775	24,858,761	24,542,633	26,458,305
<b>Expenditures/Projects:</b>					
Personnel	5,896,763	6,073,666	6,255,876	6,443,552	6,636,859
Operating	4,797,347	4,941,267	5,089,505	5,242,191	5,399,456
Transfers Out	1,404,826	1,446,971	1,490,380	1,535,092	1,581,144
Other Non Operating	15,686	7,800	7,900	8,000	8,000
Debt Service	2,045,563	2,045,063	2,041,113	2,044,800	2,043,300
Capital:					
Capital Outlay -Minor	93,765	20,000	20,000	20,000	20,000
<b>Capital Projects:</b>					
<b>Water:</b>					
Water Plant					
Future Raw Water Wells	-	-	400,000	-	-
Generators/Electrical Upgrades	250,000	-	1,200,000	-	-
Well Field Improvements/Meters/VFD/Pumps/Controls/Security	200,000	75,000	75,000	75,000	75,000
Solar Energy Efficiency Improvements	-	800,000	-	-	-
4305 Buildings	-	80,000	-	-	-
Water Supply/Well Systems					
Well Improvements, Hydrant Flushing Automation	25,000	25,000	25,000	25,000	25,000
Scada Improvements/Flow Meters	-	25,000	-	25,000	-
Compliance Monitoring Equipment	15,000	-	25,000	-	25,000
Water Conservation Programs	50,000	30,000	-	-	-
Water Distribution					
Hydrant Improvements	150,000	200,000	50,000	50,000	50,000
New Building for WD & SC	200,000	-	-	-	-
Misc Improvements & Major Repairs	75,000	100,000	100,000	100,000	100,000
Utilities for other Projects (Water)	250,000	250,000	250,000	250,000	250,000
Water Pipe/Valve Replacement Program-To be Designated in FY 2019 through FY 2023	500,000	700,000	700,000	800,000	800,000
Water Distribution Assessment	100,000	-	-	-	-
Major Water Line Replacement (20th Segment)	50,000	-	-	-	-
Geographical Information System (GIS)	40,000	-	-	-	-
Meter Repair					
Meter Change Out/Upgrade Program	150,000	100,000	100,000	100,000	100,000
General Building Repairs-Meter Repair/Backflow	-	10,000	-	-	-
Water Total	2,055,000	2,395,000	2,925,000	1,425,000	1,425,000
<b>Sewer:</b>					
Sewage Collection					
Sewer System Improvements - Manhole and					
Sewer Line Rehabilitation	250,000	300,000	250,000	300,000	300,000
Force Main Improvements	250,000	-	-	-	-
Distribution/Collection New Building	200,000	-	-	-	-
Utilities for other Projects (Sewer)	200,000	100,000	100,000	100,000	100,000
Miscellaneous Sewer Expansion	200,000	-	250,000	-	250,000
Sewage Treatment - Wastewater Treatment Plant (WWTP)					
Filter Rehabilitation	-	-	40,000	-	-
Corrosion Control Program	30,000	30,000	30,000	30,000	30,000

# CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

## Water-Sewer Fund

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Scada Upgrade	40,000	-	-	-	-
Pump Station Rehabilitation	100,000	75,000	350,000	75,000	75,000
Disinfection System Upgrade	50,000	-	-	-	-
Basin Rehab Chlorine Contact Chamber	100,000	-	-	-	-
Security Improvements	-	20,000	-	20,000	-
Sludge Process Improvements	70,000	-	-	-	-
Bar Screen/Headworks Rehab/Grit	30,000	-	200,000	-	-
Plant Repermitting	-	-	-	100,000	100,000
I.R. Pump Upgrade (Meters/VFD's/Rail System)	-	-	-	200,000	-
Chemical Feed System Upgrade	80,000	-	-	-	-
Plant Electrical System Upgrade	100,000	-	-	-	-
Treatment Process Optimization Eval	150,000	-	-	-	-
Second Grit Removal System	-	-	110,000	-	-
Repave Treatment Plant Roadway	-	-	40,000	-	-
Basin Rehab: Main Treatment Basin	-	100,000	-	-	-
Building Improvements/Upgrades	25,000	25,000	25,000	25,000	25,000
Infill Expansion	50,000	-	-	-	-
Reclaimed Master Plan Phase 2	70,000	-	-	-	-
Reclaimed Pump Station Replacement	100,000	200,000	-	-	-
Sewage Lift Stations					
Wet Well Rehabilitation	70,000	80,000	80,000	80,000	80,000
Dry Well Rehabilitation	60,000	60,000	60,000	60,000	60,000
Control System Improvements	50,000	55,000	55,000	55,000	55,000
Emergency Generators/Bypass Pumping	60,000	-	-	-	-
Submersible Pump Replacement	60,000	75,000	75,000	75,000	75,000
Station Rehab. Design	110,000	-	-	-	-
Station Rehab. Construction	-	910,000	-	-	-
Electric Service Improvements	45,000	40,000	40,000	40,000	40,000
General Building Improvements	20,000	20,000	20,000	20,000	20,000
Sewer Total	2,570,000	2,090,000	1,725,000	1,180,000	1,210,000
Total Capital Projects	4,625,000	4,485,000	4,650,000	2,605,000	2,635,000
Total Expenditures/Projects	18,878,950	19,019,767	19,554,775	17,898,634	18,323,760
Ending Working Capital - Projected	\$ 7,021,635	\$ 6,169,007	\$ 5,303,986	\$ 6,643,999	\$ 8,134,545

## CAPITAL OUTLAY FY 2021

Fund	Department	Description	Cost
General Fund			
Unassigned Fund Balance:			
	Information Technology		
		Watchguard Firewalls	\$ 31,695
		Switches VOIP & Data	\$ 22,000
			\$ 53,695
	Inform Tech-Theatre		
		Media Video Server	\$ 10,000
			\$ 10,000
	Police		
		IT Upgrade New Server	\$ 16,000
			\$ 16,000
	Library		
		Books, E-books, Audiobooks, DVDs, CDs, Publications Databases, Digital & Other Materials	\$ 107,511
			\$ 107,511
	General Fund Unassigned Total		\$ 187,206
Restricted Fund Balance:			
	Cemetery Perpetual Care Fund:		
		Phased Turf Improvement Program	\$ 20,000
		2 John Deere Mower Replacements	\$ 20,000
		Golf Cart Replacement	\$ 6,000
		New Hybrid Admin/Customer Vehicle With Wrap	\$ 30,000
			\$ 56,000
	Cemetery Perpetual Care Fund Total		\$ 76,000
	Tree Bank		
		Vehicle for Arborist	\$ 36,663
			\$ 36,663
	Donations:		
	Library Memorial		
		Digital Resources, Items for Special Collections	\$ 7,500
	General Fund Restricted Total		\$ 120,163
	General Fund Total		\$ 307,369
Special Revenue Fund			
	Law Enforcement Programs		
	Federal Equitable Sharing		
		SWAT Equipment	\$ 9,500
	CRA		
	CRA		
		Statues	\$ 10,000
	Special Programs		
	Special Revenue Funds Total		\$ 19,500
Enterprise Funds			
	Sanitation		
	Solid Waste		
		20 Replacement Metal Trash Cans for Docks & Downtown	\$ 10,000
		100 New Progressive Litter Recepticles (Automated)	\$ 40,000
		Turn Existing Scale House Into New Sanitation & Recycling Center on Levis Ave	\$ 10,000
			\$ 60,000
			\$ 60,000



## CAPITAL OUTLAY FY 2021

Fund	Department	Description	Cost
	<b>Yard Waste</b>		
		New Scale House	\$ 100,000
		Relocate Scale Due to Meres Project	\$ 50,000
		Relocate Utilities Water, Sewer, Communications Due to Meres Project	\$ 20,000
			\$ 70,000
		New Pickup Truck	\$ 50,000
			<b>\$ 220,000</b>
		<b>Total Sanitation Fund</b>	<b>\$ 280,000</b>
<b>Water-Sewer Fund</b>	<b>IT GIS</b>		
		CAD Server	\$ 15,000
			<b>\$ 15,000</b>
	<b>Sewage Collection</b>		
		Skid Steer Loader, Tracked	\$ 52,000
			\$ -
			<b>\$ 52,000</b>
	<b>Non-Departmental</b>		
		Tyler Executime System	\$ 26,765
		<b>Total Water-Sewer Fund</b>	<b>\$ 93,765</b>
	<b>Golf Course</b>		
		Building Upgrade, Patio Roof	\$ 5,229
		Range Expansion	\$ 6,000
		<b>Total Golf Course Fund</b>	<b>\$ 11,229</b>
		<b>Enterprise Fund Total</b>	<b>\$ 384,994</b>
		<b>Grand Total</b>	<b>\$ 711,863</b>

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# GLOSSARY

The following abbreviations are used throughout the budget book:

ADA	American with Disabilities Act
AED	Automated External Defibrillator
BOC	Board of Commissioners
CAD	Computer Aided Design
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CIP	Capital Improvement Program
CRA	Community Redevelopment Agency
DOT	Department of Transportation
EMS	Emergency Medical Service
FDOT	Florida Department of Transportation
FMIVT	Florida Municipal Investment Trust
FSA	Financial Security Assurance Inc.
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
MIS	Management Information Systems
PT	Part-time
SBA	State Board of Administration
TIF	Tax Increment Financing
TP	Treatment Plant
W/S	Water-Sewer
WWTP	Waste Water Treatment Plant

***Accrual Basis of Accounting*** – A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

***Ad Valorem Taxes*** – Real estate and personal property taxes. Ad Valorem is defined by Webster's New World Dictionary as "in proportion to the value". The taxes are assessed on a portion of the value of the property. Local governments set the levy.

**Adjusted Final Millage** – Under Florida law, the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, changes are slight and the adjusted millage does not change from the taxing agency's levy.

**Aggregate Millage Rate** – The sum of all property tax levied imposed by the governing body of a county. State law limits the aggregate rate for a county or municipality to \$10 per \$1,000 worth of assessed taxable value.

**Amendment** – The process of formally altering or adding to a document or record.

**American with Disabilities Act** – Federal legislation requiring the accessibility of public facilities for handicap persons.

**Appropriation** – A specific amount of money authorized by City Commission for the purchase of goods and services.

**Arbitrage** – In the context of government finance, the reinvestment of the proceeds of tax-exempt securities in materially higher-yielding taxable securities.

**Assessment** – The value for tax purposes determined by the property appraiser for a given piece of real or personal property.

**Balanced Budget** – A budget in which planned funds available equal planned expenditures.

**Basis of Accounting** – The timing of recognition, that is, then the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid). Basis of accounting is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus.

**Bond** - Bonds are debt and are issued for a period of more than one year. The U.S. government, local governments, water districts, companies and many other types of institutions sell bonds. When an investor buys bonds, he or she is lending money. The seller of the bond agrees to repay the principal amount of the loan at a specified time. Interest-bearing bonds pay interest periodically.

**Budget** – The document that details how much revenue is expected and how it will be spent during a year.

**Capital Improvement** – Land, buildings, structures and all facilities other than buildings, traffic lights, machinery, equipment, automobiles, etc., with a unit cost in excess of \$5,000 and a useful life of five or more years.

**Capital Outlay** – The cost of acquiring land, building, equipment, furnishings, etc. (see Capital Improvement).

**Contingency** – Funds that are not earmarked for a specific purpose and may be used for emergency expenses or to make up cost overruns during a budget year.

**Cost Allocation** – The method used to charge Enterprise Funds for their share of central administration costs.

**Cost-reimbursement Basis** – Term used in connection with internal service funds. The setting of charges so that costs are systematically recovered on a break-even basis over time.

**Debt Service** – The expense of retiring such debts as loans and bond issues.

**Depreciation** – The periodic expiration of an asset's useful life. There are several methods for computing depreciation. Straight line, which is the most common, divides the value of the asset at acquisition by its estimated useful life. This amount is charged to expense until the asset is written off. Depreciation is a requirement in proprietary-type funds, such as enterprises and internal service funds. It is not used in any other fund, except to establish insurance values, since assets are recorded only in a general grouping. Depreciation is a non-cash expense; however, it should be budgeted in proprietary funds to ensure that there is sufficient revenue being collected from rates to cover this expense.

**Encumbrance** – An amount of money committed for the payment of goods and services not yet received or paid

**Enterprise Fund** – A self-supporting fund designed to account for activities supported by user charges; examples are Water & Sewer and Sanitation funds.

**Exempt, Exemption, Non-Exempt** – Amounts that State law determines should be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, or the non-exempt portion of the assessment. A 1980 amendment to the Florida Constitution sets the homestead exemption at \$25,000; On January 29, 2008 Florida voters approved (Amendment 1) an additional \$25,000 homestead exemption to be applied to the value between \$50,000 and \$75,000. If a home is worth \$75,000 or more, the owner would receive the full exemption benefit. If the home is worth between \$50,000 and \$75,000, he or she would receive a pro-rated exemption amount. Homeowners with the following example assessed values would receive these exemptions:

Assessed value - \$40,000	Exemption - \$25,000
---------------------------	----------------------

Assessed value - \$65,000	Exemption - \$40,000
Assessed value - \$75,000 plus	Exemption - \$50,000

**Senior Exemption:**

An additional exemption of \$25,000 is available to senior residents of Tarpon Springs that meet the following qualifications:

- At least one property owner is 65 years of age or older on January 1, 2010
- The applicant qualifies for or is already receiving Homestead Exemption
- Total household income is \$30,721 or less
- Applicant lives in a tax district offering the exemption

Eligible homeowners must apply for exemption by March 1 each year. Other exemptions apply to agricultural land and property owned by widows, the blind, and permanently and totally disabled people who meet certain income criteria.

***Expenditure*** – Decreases in (uses of) financial resources other than through interfund transfers.

***Expense*** – A use of financial resources, denoted by its use in the proprietary funds, which are accounted for on a basis consistent with the business accounting model (full accrual basis).

***Final Millage*** – The tax rate adopted in the second public budget hearing of a taxing agency.

***Fiscal Year*** – (FY) The budget year – October 1 through September 30.

***Franchise Fees*** – A fee assessed on a business, usually a public utility, in return for its exclusive right to operate inside the City limits. The City of Tarpon Springs has granted franchises for electric, gas, cable television, and telephone services.

***Function*** – A major class of grouping of activities directed toward a common goal such as improvements to the public safety or improvement of the physical environment. For budgetary analysis, the categories of functions have been established by the State of Florida and financial reports must be grouped according to those established functions.

***Fund*** – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities of balances and changes therein, which are segregated for specific activities or attaining certain objectives in accordance with special regulation, restrictions, or limitations.

***Fund Balance*** – Unspent funds that can be included as a source in the following year's budget.

**General Fund** – A fund supported by revenues, such as property taxes, not designated by law for a special purpose. Some of the departments that are part of the General Fund include Fire, Police, Administration, Public Works, Library, and Recreation.

**Government Finance Officers Association** - (GFOA). An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946.

**Governmental Funds** – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

**Homestead Exemption** – A deduction from the total taxable assessed value of property occupied by the owner in the State of Florida. Currently, the exemption is \$50,000 for all qualified property owners.

**Indirect Costs** – Costs associated with, but not directly attributed to, providing a product or service. These are usually costs incurred by other departments in the support of operating departments.

**Interest** - The price paid for borrowing money. It is expressed as a percentage rate over a period of time and reflects the rate of exchange of present consumption for future consumption. Also, a share or title in property.

**Interfund Transfers** – Transfers among funds to track items for management purposes. They represent a “double counting” and, therefore, are subtracted when computing a “net” operating budget.

**Internal Service Funds** – Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

**Mill** – 1/1000 of one dollar; used in computing taxes by multiplying the rate times the taxable value divided by 1,000. Example: millage rate of \$5.42 per thousand, taxable value of \$50,000.

$$\frac{\$50,000}{\$ 1,000} \times 5.37 = \$268.50$$

**Modified Accrual Basis** – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is

incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

**Object Code** – An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by government. These are normally grouped into Personnel Services, Operating Expenses, Capital Outlay, and Other categories for budgetary analysis and financial reporting. Certain object codes are maintained by the State of Florida Uniform Accounting System.

**Operating Budget** – A budget for general expenditures also known as Operating and Maintenance costs. These are the expense of day-to-day operations such as salaries, utilities, and supplies.

**Operating Fund** – Also called General Fund. Usually, the Operating Fund is the major portion of a budget.

**Other Expenses or Expenditures** – These include non-expense or expenditure items such as reserves, transfers to other funds, depreciation, and debt service.

**Personal Property** – Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars and similar possessions that are taxable under State law.

**Personnel Services** – Costs related to compensating employees including salaries, wages, and benefits.

**Principal** - (1) The total amount of money being borrowed or lent. (2) The party affected by agent decisions in a principal-agent relationship.

**Property Appraiser** – Elected county official responsible for setting property valuations for tax purposes and preparing the annual tax roll.

**Proposed Millage** – The tax rate certified to a property appraiser by each taxing agency within a county. Proposed millage must be sent to an appraiser within 30 days after a county's tax roll is certified by the State Department of Revenue and is listed on notices sent to property owners. No taxing agency may approve a levy that is larger than originally proposed.

**Proprietary Funds** – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

**Real Property** – Land and the buildings and other structures attached to it that is taxable under State law.

**Recurring Expenses** – Expenses that continue from year to year, where a similar amount can be expected annually. Examples include personnel expenses and charges for



utilities. Non-recurring expenses are those that exist for a limited period or whose amounts vary considerably from one year to the next. Examples of non-recurring expenses include one-time expenses for special projects.

***Recurring Revenue*** – Revenue sources that continue from year to year, where a similar amount can be expected annually. Examples of recurring revenues include property taxes, utility taxes, and license fees. Non-recurring revenues are those that exist for a limited period or whose amounts vary considerably from one year to the next. Examples of non-recurring revenue include proceeds from grants and the sale of assets.

***Refunding Bond*** – The issuance of a new bond for the purpose of retiring an already outstanding bond issue.

***Revenue*** – An increase in (source of) fund financial resources other than from interfund transfers or debt issue proceeds.

***Revenue Bond*** – A municipal bond whose debt service is payable solely from the revenues derived from operating the facilities acquired or constructed with the proceeds of the bonds.

***Revenue Sharing*** – State money allocated to local governments.

***Rolled-Back Rate*** – The millage rate that, when multiplied by the tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. Normally, as the tax roll rises by virtue of reassessment, the rolled-back rate will be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of new construction/annexations added to the roll during the year provides the only source of additional tax revenue if the rolled-back rate is levied.

***Special Revenue Fund*** – A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

***Tax Base*** – The total property valuations on which each taxing agency levies its tax rates.

***Tax Increment Financing*** – (TIF) A mechanism for using property taxes to stimulate investment in economically depressed areas.

***Tax Roll*** – The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) of each year.

***Tax Year*** – A calendar year. The tax roll for the 2020 calendar year would be used in figuring the 2020-2021 budget year. The tax bills mailed November 1 represent the property taxes due for the 2020 tax year.

***Tentative Millage*** – The tax rate adopted at the first public budget hearing of a taxing agency. Under State law, the agency may reduce, but not increase, the tentative millage during the second budget hearing.

***Truth in Millage Law*** – Also called the TRIM BILL. A 1980 law that changed the budget process for local taxing agencies, designed to keep the public informed about the taxing intentions of the agencies.

***Uniform Accounting System*** The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

***User Charges*** – The payment of a fee for direct receipt of a public service by the party benefiting from the service. Examples are Water and Sewer services.

***Utility Tax*** – A tax levied by cities on the consumers of various utilities such as electricity, telephones, or gas.

***Voted Millage*** – Property tax levies authorized by voters within a taxing agency. Bond issues that are backed by property taxes are a common form of voted millage in the State. Such issues are called general obligation bonds.

***Working Capital*** - the difference between current assets and current liabilities, measures the margin of protection for current creditors. It reflects the ability to finance current operations.

