

City of Tarpon Springs, Florida

Annual Budget Fiscal Year 2023



Fiscal Year Ending September 30, 2023

City of Tarpon Springs, Florida

Annual Budget Fiscal Year 2023

Mayor and Board of Commissioners

Costa Vatikiotis, Mayor
Craig Lunt, Vice-Mayor
Jacob Karr, Commissioner
Michael Eisner, Commissioner
Panagiotis Koulias, 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, 2023
Prepared by the City of Tarpon Springs Finance Division

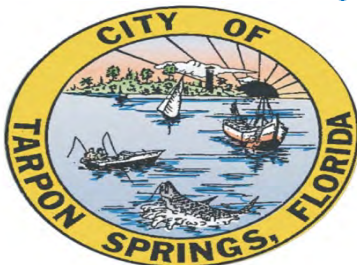


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FY 2023 Annual Budget Executive Summary



Introduction

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 2023 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 01, 2021

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
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September 1, 2022

Honorable Mayor and Board of Commissioners:

I am pleased to present the proposed Annual Operating and Capital Improvement Budget for the City of Tarpon Springs for Fiscal Year 2023 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 2023. The budget has been prepared in accordance with all applicable City, State and Federal requirements and accounting standards.

The Budget for Fiscal Year 2023 totals \$75,686,303 for all citywide services, an increase of \$6,512,671 or 9.41% in comparison to the Fiscal Year 2022 adopted budget. The General Fund budget reflects expenditures of \$31,072,969, an increase of \$2,990,610 or 10.65% over the adopted budget for Fiscal Year 2022. The budget retains the current millage rate of 5.37 mills.

Budget Message

The City has weathered the impact of COVID-19 on the programs and services we provide, and for the most part, we have returned to pre-pandemic levels of service. The pandemic disrupted our service levels and resource allocations but it showed us that we have the capability to adapt and change and still provide the level of services required for our citizens.

I would first like to thank the entire staff of the City. Without their involvement, participation and cooperation, especially during the pandemic, preparation of this budget would have been extremely difficult. During the economic downturn the past year and the effects of COVID 19 the City has experienced shrinking municipal revenues in sales taxes and certain other revenues affected by COVID 19. While the economy is showing signs of improvement post COVID 19, our sales tax revenues are projected to increase, but it is important that we maintain a cautious approach. We continue to scrutinize all expenditures to insure that they are spent wisely and efficiently. We continue to explore all available grant opportunities in order to lessen the burden on the taxpayers of the City.

The City has also been designated to receive money from the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) as part of the American Rescue Plan Act (ARPA). Allowable uses for CSLFRF funds include; Support COVID-19 related Public Health Expenditures, Address the

Negative Economic Impacts caused by COVID-19, Replace Lost Public Sector Revenue, Provide Premium Pay for Essential Workers and Invest in Water, Sewer and Broadband Infrastructure.

Other impacts on the Budget are inflation and the costs of providing services to our citizens. Retaining employees is of high importance which has been addressed in the Budget with increases across all Departments. Nine positions have been added to the City Budget in order to provide the necessary services that the citizens require.

Millage Rate and Property Taxes

On July 1, 2022 the Pinellas County Property Appraiser certified the Fiscal Year 2023 County-wide tax rolls. The City's overall taxable value for operating purposes is \$2,486,537,663, an increase of \$305,840,466 or 14.02% 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 July 1, 2022 certified tax roll. The breakdown of the assessed value is reflected in two major components:

	<u>Assessed Value</u>
Real Property	\$2,402,701,018
Personal Property	<u>83,836,645</u>
Total	\$2,486,537,663

The current millage rate for FY 2022 is 5.37 and the FY 2023 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 \$12,403,776 in Ad Valorem tax revenue after discounts, an increase of \$1,448,266 from the previous fiscal year's revenues. The CRA Fund will receive approximately \$398,205 in Ad Valorem tax revenue after discounts, an increase of \$75,950 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. The Budget Advisory Committee has also met with all Department Directors and reviewed their Department expenditures and have made recommendations for improvements and efficiencies within these Departments. 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, Seabreeze Drive Sewering, Pent/Grosse Stormwater, Anclote Dredging, Sisler Field Improvements, Dodecanese Pump Station, 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 \$1,524,216 more than last fiscal year due to a 14.02% estimated increase in property values.
- Pay increases for Police and Fire union employees per their respective contracts plus an additional 3%. General employees funded at 5%.
- Health Insurance had a 5% increase, Dental and Life Insurance no increase. Workers Compensation and Property/Liability Insurance funded with an estimated 10% increase, both came in with decreases.
- The Fiscal Year 2023 General Fund Budget is \$31,072,969 an increase of \$2,990,610 or 10.65%, the majority of the increase attributed to personnel expenditures.
- 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 2023 provides that the City will continue to offer a consistent quantity and quality of services while maintaining a consistent level of staffing.
- The Fiscal Year 2023 General Fund Budget does not utilize unassigned fund balance in order to balance the budget for the seventh 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 and the Capital Project Fund.
- Orange St. construction and Lemon & Shaddock re-brick funded by the Local Option Sales Tax Fund.
- Library Improvements funded by the Library Impact Fund and donations.
- Funding for Police & Fire vehicles funded by the Local Option Sales Tax Fund.
- Riverside Tennis Court Replacement, Theater and Heritage Museum Upgrades, funded by the Local Option Sales Tax Fund.
- Continue water main/line replacements/improvements and sewer system improvements, funded by the Water and Sewer Fund. Major water-sewer improvements include future raw water wells, solar efficiency improvements, water line replacement Alt. 19 Bridge and Lift Station Rehab/Construction, 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 2023 Proposed Annual Budget.

Sincerely,



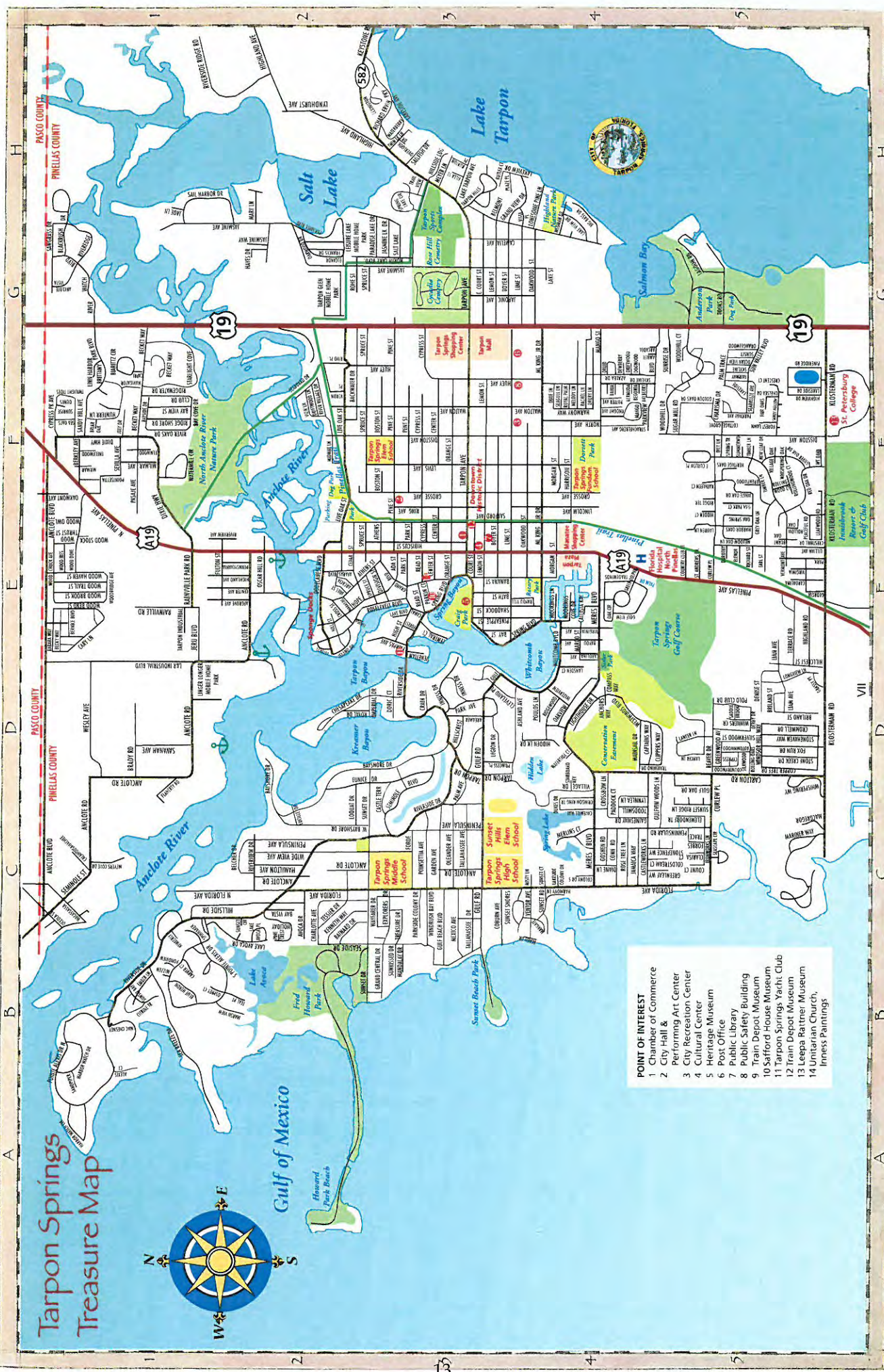
Mark G. LeCouris
City Manager

Tarpon Springs Treasure Map



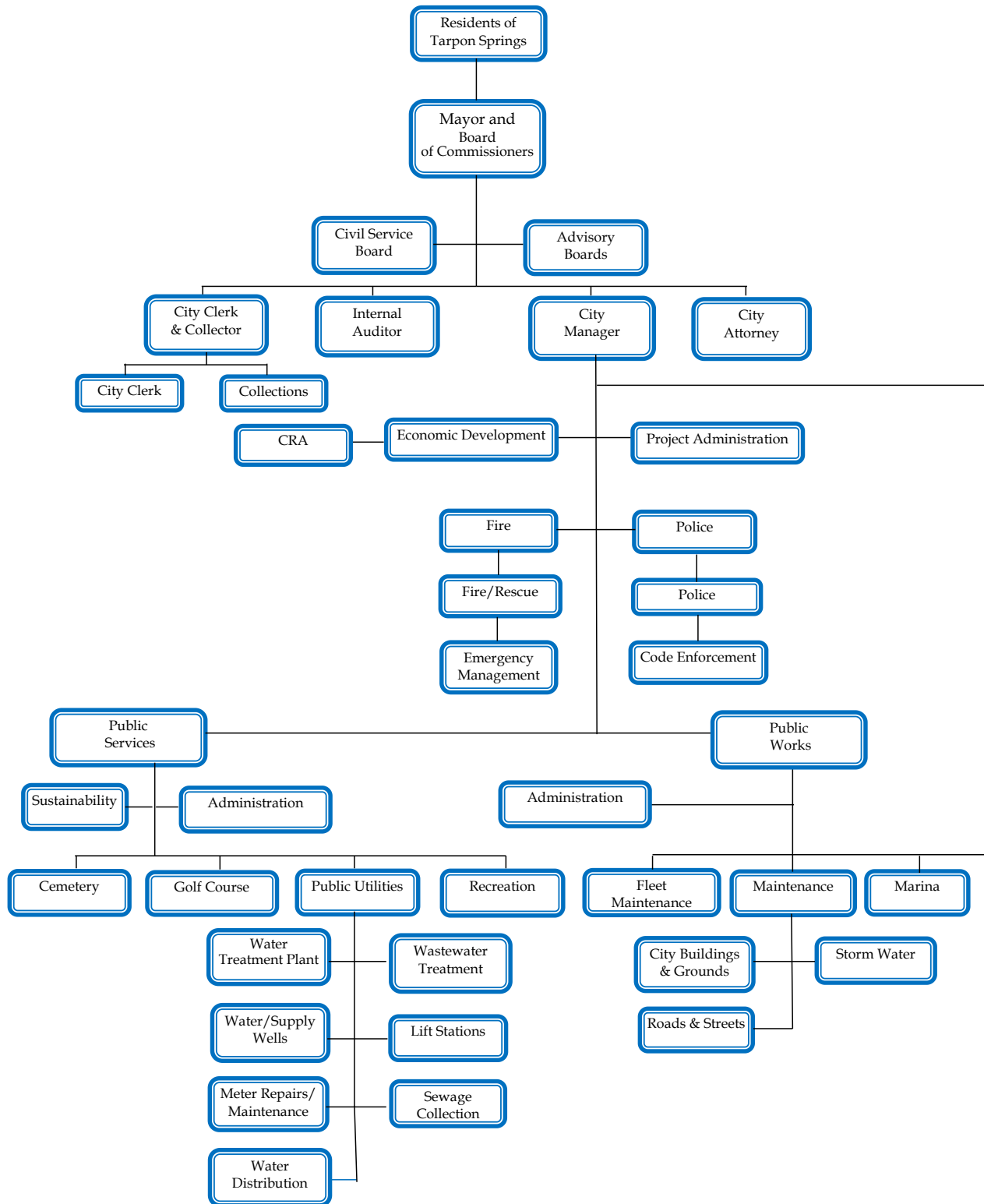
Gulf of Mexico

Howard Park Beach

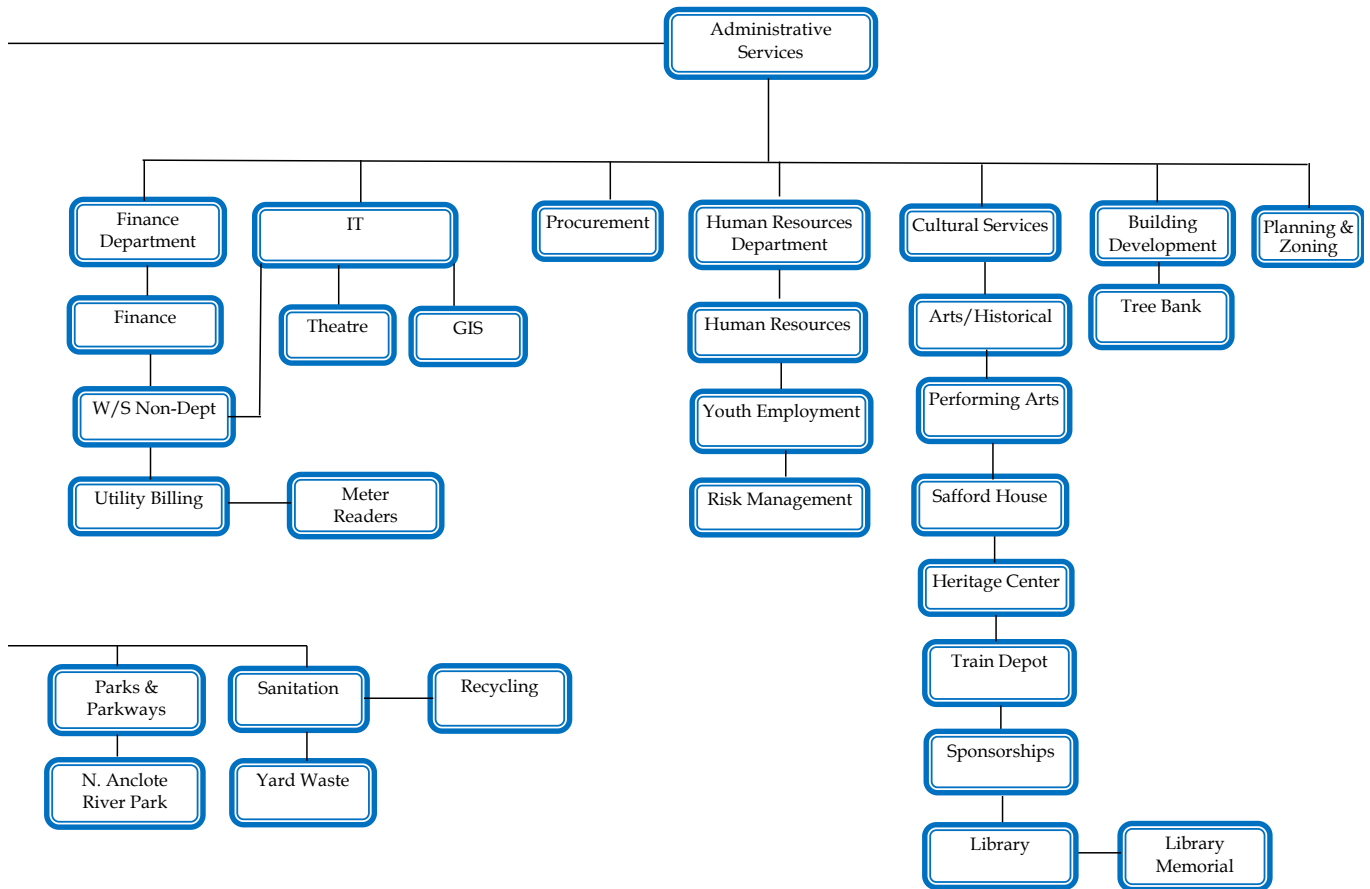


- POINT OF INTEREST**
- 1 Chamber of Commerce
 - 2 City Hall & Performing Art Center
 - 3 City Recreation Center
 - 4 Cultural Center
 - 5 Heritage Museum
 - 6 Post Office
 - 7 Public Library
 - 8 Public Safety Building
 - 9 Train Depot Museum
 - 10 Safford House Museum
 - 11 Tarpon Springs Yacht Club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

Organizational Chart



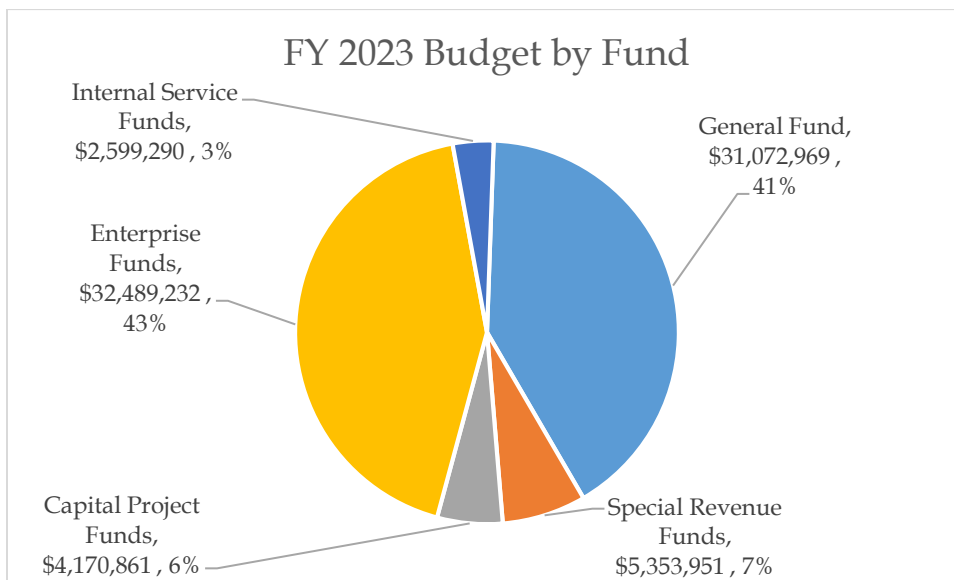
City of Tarpon Springs, Florida
Organizational Chart
by Department
FY 2023



Executive Summary – Budget Message

The operating budget for the City of Tarpon Springs for Fiscal year 2023 totals \$75,686,303 for all funds. This is an increase of \$6,512,671 or 9.4% from the Fiscal Year 2022 Adopted Budget. A large portion of the increase is related to personnel costs and operating costs increase with the new sanitation contract, vehicle fuel and repairs, health insurance, and the increase in the costs of operating supplies.

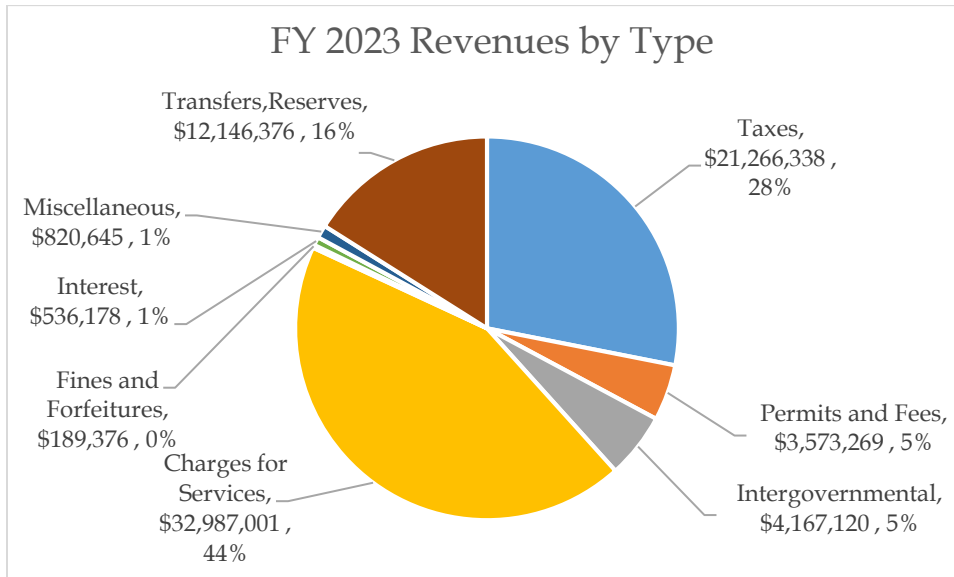
The City's budget is comprised of a number of different funds which are set up to accomplish different functions. This allows for segregation and tracking of the full cost of different City operations and programs. The following graph shows the dollar amount budgeted for the City's operating funds.



Operating Budget Revenues:

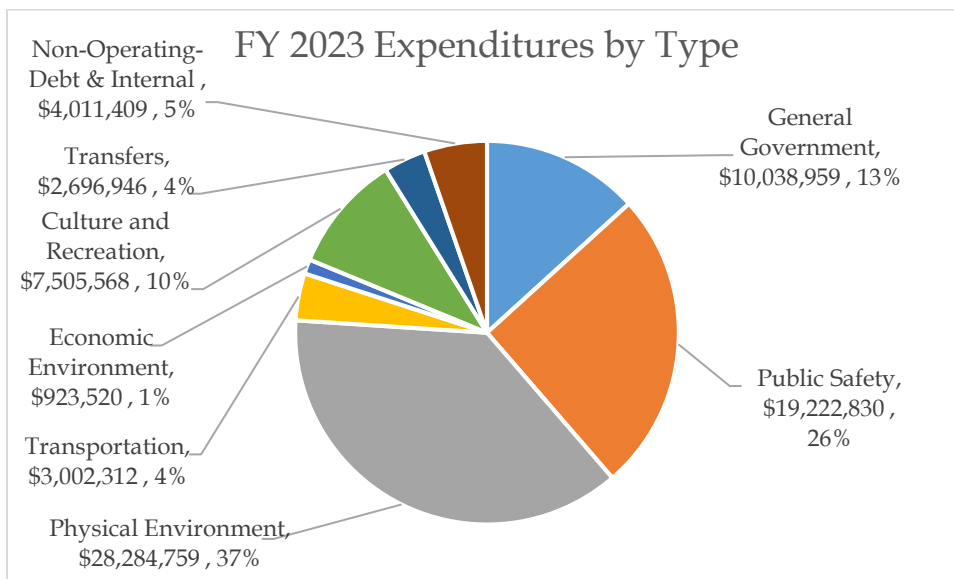
Revenues funding the operation of the government come from various sources as illustrated in the following graph. The single largest source of revenue comes from Charges for Services at \$33.0 million or 44% of the total operating budget. The majority of the City's charges for services revenue is generated by the City's enterprise fund systems such as water-sewer, sanitation and stormwater. The second largest source of revenue is taxes at \$21.3 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, sales and use, 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 almost \$28.3 million or 37% 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 \$19.2 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 nine new positions in the FY 2023 budget. They are as follows: Utilities Operations Specialist, Water Service Worker, Technician II (Parks, 2 positions), Technician I (Roads & Streets), Grant Project Specialist, Police Officer (2 positions), and Digital Evidence Technician.

Police and Fire Union employees wage increases are per their respective union contract, plus an additional 3% was approved for FY 2023. FY 2023 is the final of three years for both contracts. Pay increases have been funded in the Proposed Budget for FY 2023 for General employees at 5%.

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 9.0%.

Workers Compensation is budgeted at a 10% increase, actual rates came in under budget. Health Insurance has been budgeted at a 5% increase, no increase for Life & Dental insurance.

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 the new sanitation contract and Pinellas County landfill increasing disposal costs. Costs of operating supplies are increasing across all departments in the current economy, along with vehicle fuel and repairs and maintenance, and property/liability insurance budgeted with a 10% increase, actual rates came in under budget. The capitalization threshold now at \$5,000 minimum versus \$1,000 previously, which shifts more purchases to operating versus capital.

Capital Outlay requirements:

Capital expenditures in the operating budget total over \$14.0 million, \$5.9 million of this total is in the Enterprise Funds. The remaining balance of capital projects is within the Capital Project Funds, Impact Funds, American Rescue Plan Fund, and General Fund. The Capital Improvement Program (CIP) for FY 2023 totals \$9.1 million and includes the expenditures mentioned above, the five year CIP for FY 2023 through FY 2027 totals \$38.4 million.

Debt Service:

Debt Service in the operating budget totals \$2.5 million. Included in this number is \$2,041,113 for principal and interest payments on the 2013A bond issue for construction of the water plant. There are also three lease purchases for three fire trucks, however one will only have an interest payment in the amount of \$27,627 in FY 2023, as it will not be delivered to the City until April 2024. The 2020 Ladder Truck has a principal and interest payment of \$239,600, and the 2021 Fire Truck has a principal and interest payment of \$178,634.

Executive Summary – Budget Message

General Fund Budget

The General Fund operating budget for the City of Tarpon Springs for Fiscal year 2023 totals \$31,072,969. This is an increase of \$2,990,610 or 10.7% from the Fiscal Year 2022 Adopted Budget. The largest portion of the increase is personnel service costs \$1,347,676, which is related to the new positions added, a 5% budgeted increase for general employee salaries, police and fire wage increases per their union contract and their additional 3%, funding requirements for police and fire pensions, and the 5% increase for Health Insurance.

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.

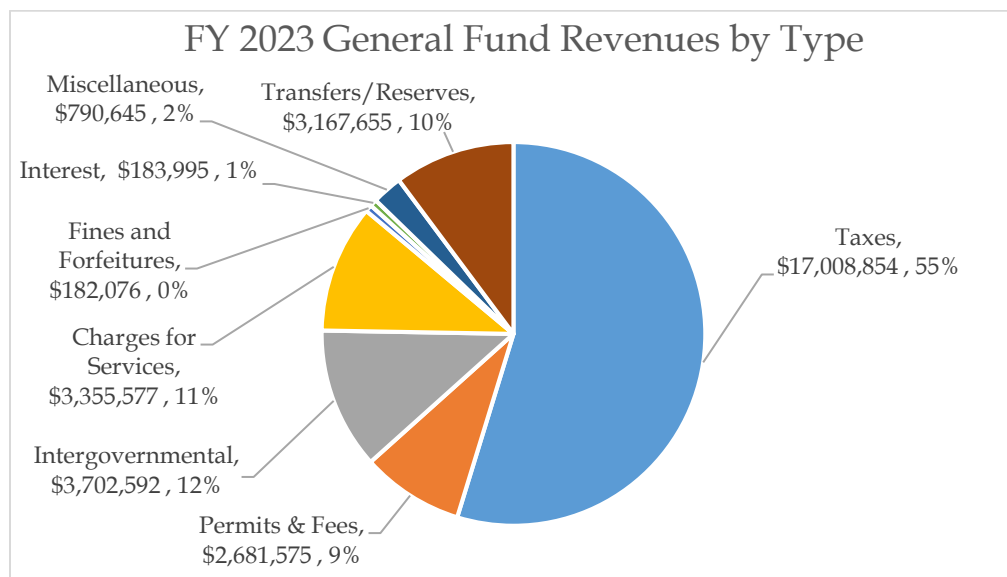
General Fund Revenues:

The General Fund is supported by ad valorem tax revenues. Ad valorem tax revenue of \$12,403,776 or 40% of the total operating budget, represents the largest single source of General Fund revenue. The taxable value of property values increased 14.02%, which is providing the revenue increase necessary for the City to provide the required services of the City. Other taxes include; Utility Taxes \$3.6 million consisting of electric, water and gas; Communication Service Tax \$874,732 and Local Business Taxes \$140,369.

Permits and Fees include Franchise Fees for \$2 million consisting of Electric and Gas, also included in this category are Building Permit related fees in the amount of \$555,598.

Charges for Services include funding from the County for EMS \$1.7 million and Fire \$451,203, and also included in this category is \$392,812 from the School district for School Resource Officer funding.

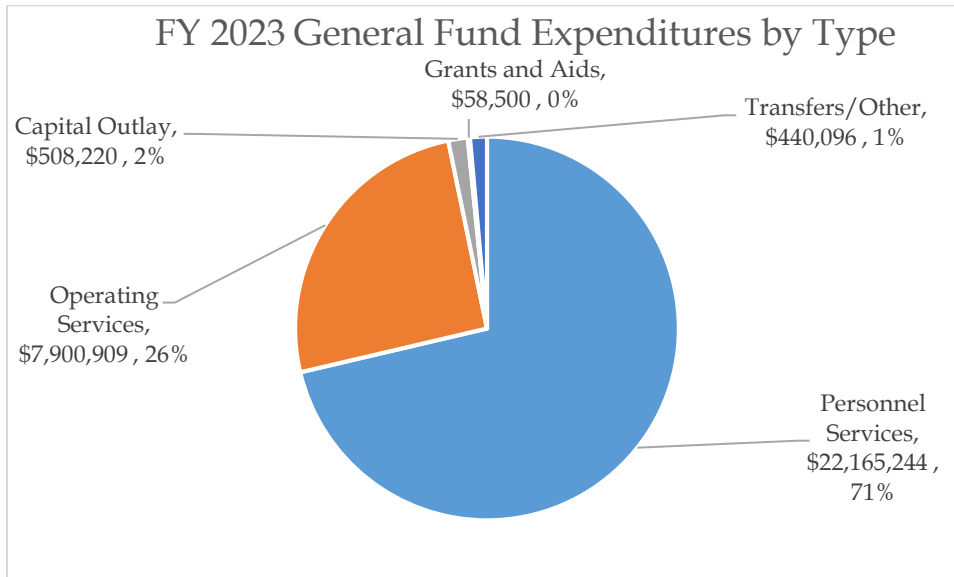
Intergovernmental revenues include Half Cent Sales Tax \$2.0 million, State Revenue Sharing \$1.1 million, and Library Cooperative \$249,547.



Executive Summary – Budget Message

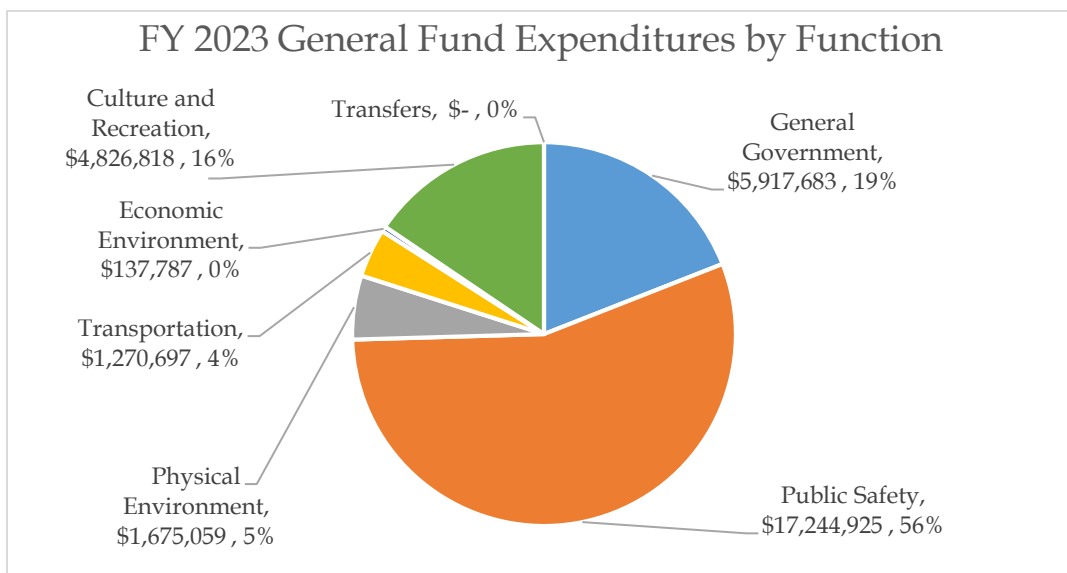
General Fund Expenditures by Category:

Looking at the General Fund expenditures by type the single largest investment is in personnel at \$22.2 million or 71% 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 \$7.9 million or 26% 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 2023 is \$17.3 million or 56% of the total General Fund budget. The General Government Administration makes up the next largest at \$5.9 million or 19%. Departments included in General Government are Management, Finance, Procurement, IT, Legal, and Human Resources etc. Culture and Recreation makes up the third largest at \$4.8 million or 16% 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. Taxable values increased 14.61% within the CRA. The CRA expires after 30 years.

The CRA budget for the City of Tarpon Springs for Fiscal year 2023 totals \$785,733. This is an increase of \$141,629 or 22.0% from the Fiscal Year 2022 Adopted Budget. The largest portion of the expenditure increase is related to reserves, (\$375,587) which is available for projects to be determined/fund balance reserve.

CRA Revenues:

The CRA Fund is supported by tax increment financing for ad valorem taxes from both the City and the County. The estimated City portion for FY 2023 is \$398,205 and the estimated portion from the County is \$386,528.

CRA Fund Expenses:

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

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. In FY 2021, a water and sewer Revenue Sufficiency Study was conducted and the Commission voted on a rate freeze for FY 2023. Refuse and recycling rate increases will be determined annually by the CPI in March. Stormwater rates will increase as has been approved.

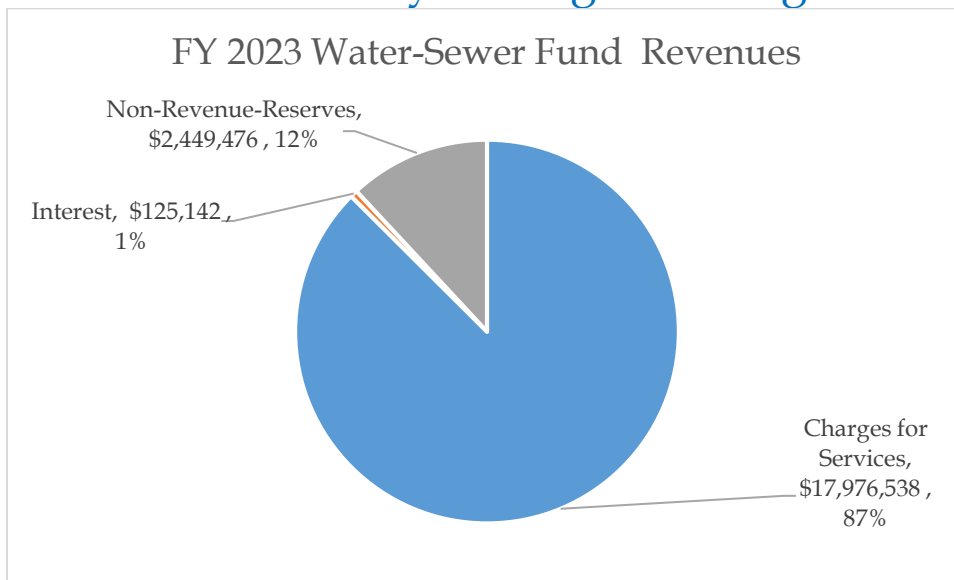
Water-Sewer Fund Budget

The Water-Sewer Fund operating budget for the City of Tarpon Springs for Fiscal year 2023 totals \$20,551,156. This is a decrease of \$923,905 or 4.3% from the Fiscal Year 2022 Adopted Budget. The largest portion of the decrease is related to capital outlay costs of \$1.7 million.

Water-Sewer Fund Revenues:

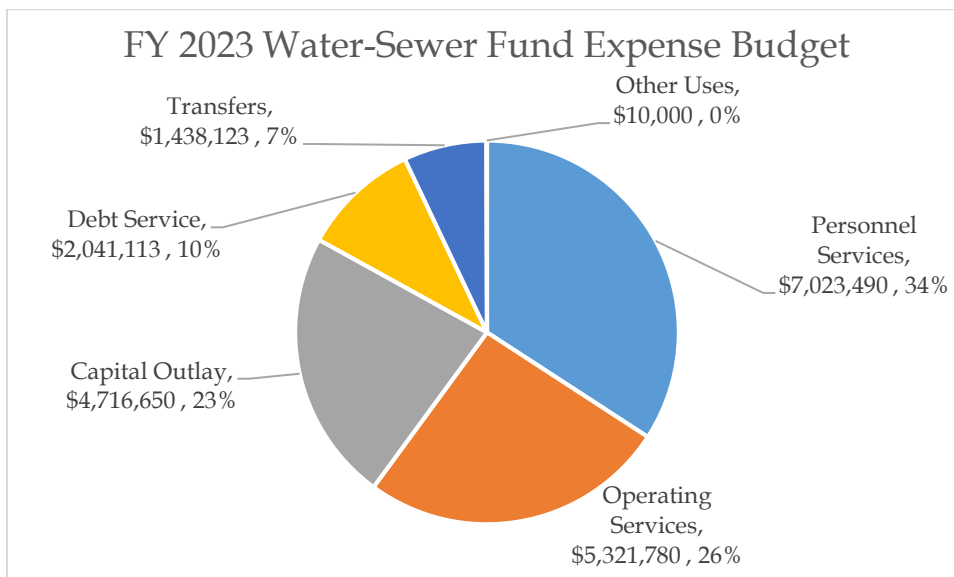
The Water-Sewer Fund is supported by user fees on water, sewer and reclaimed services. Charges for Services is the largest component of the Water-Sewer Fund revenue budget with \$18.0 million or 88% of the revenues. Rate increases for water, sewer and reclaimed were approved for ten years through FY 2028 at 2.75% each year. However, a Revenue Sufficiency Study was completed in FY 2021, and the Commission voted for a rate decrease of 2.2% for FY 2022 and no increases for FY 2023 and FY 2024.

Executive Summary – Budget Message



Water-Sewer Fund Expenses:

Looking at the Water-Sewer expenses by type the single largest investment is in Personnel at \$7.0 million or 34%. Personnel expenditures include all wages and benefits of the Water Sewer Fund and they are necessary to provide the services required for operations. The second largest expense is for Operating Expenditures, at \$5.3 million or 26%. It includes the cost for services and commodities; with inflation raising the costs \$185,255 or 4% from FY 2022. The third largest expense is for capital outlay at \$4.7 million, a \$1.7 million decrease from FY 2022.



Executive Summary – Budget Message

Sanitation Fund Budget

The Sanitation Fund operating budget for the City of Tarpon Springs for Fiscal year 2023 totals \$7,655,686. This is an increase of \$1,317,131 or 21% from the Fiscal Year 2022 Adopted Budget. The largest portion of the increase is related to operating service costs \$1.1 million which can be attributed to the increase in the sanitation contract.

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 \$7.5 million or 98% of the revenues. The refuse and recycling rate increase will be based on the new contract for FY 2023, 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 exact increase is to be determined by the CPI.

Sanitation Fund Expenses:

Looking at the Sanitation expenses by type the single largest expense is for operating services at \$6.3 million or 82% of the total Sanitation Fund budget. The majority of the operating services expense is for the refuse and recycling contractor estimated at \$5.7 million. March 31, 2023 will be the start of the second 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 2023 totals \$1,959,349. This is an increase of \$99,864 or 5.4% from the Fiscal Year 2022 Adopted Budget. The largest portion of the increase is related to operating costs.

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 \$1.9 million or 100% of the revenues. The stormwater rate increase per the approved ten year rate plan through FY 2025 is \$.50 per year, for FY 2023 the rate will be \$9.65 per equivalent stormwater unit (ESU).

Stormwater Fund Expenses:

Looking at the Stormwater expenses by type the single largest expense is for Personnel Services at \$682,957 or 35% 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 2023 totals \$1,650,969. This is an increase of \$223,962, or 16% from the Fiscal Year 2022 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 \$1.7 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 \$941,371 or 57% of the total Golf Course Fund budget. The largest portion of the operating expenses is for the maintenance contract at approximately \$546,797. The allocation for administrative charges to the General Fund was eliminated 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 2023 totals \$140,504. This is an increase of \$14,090, or 11% from the Fiscal Year 2022 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 \$140,504 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 \$70,186 or 50% of the total Marina Fund budget. The next largest expense is for operating services at \$65,107 or 46% of the total Marina Fund budget.

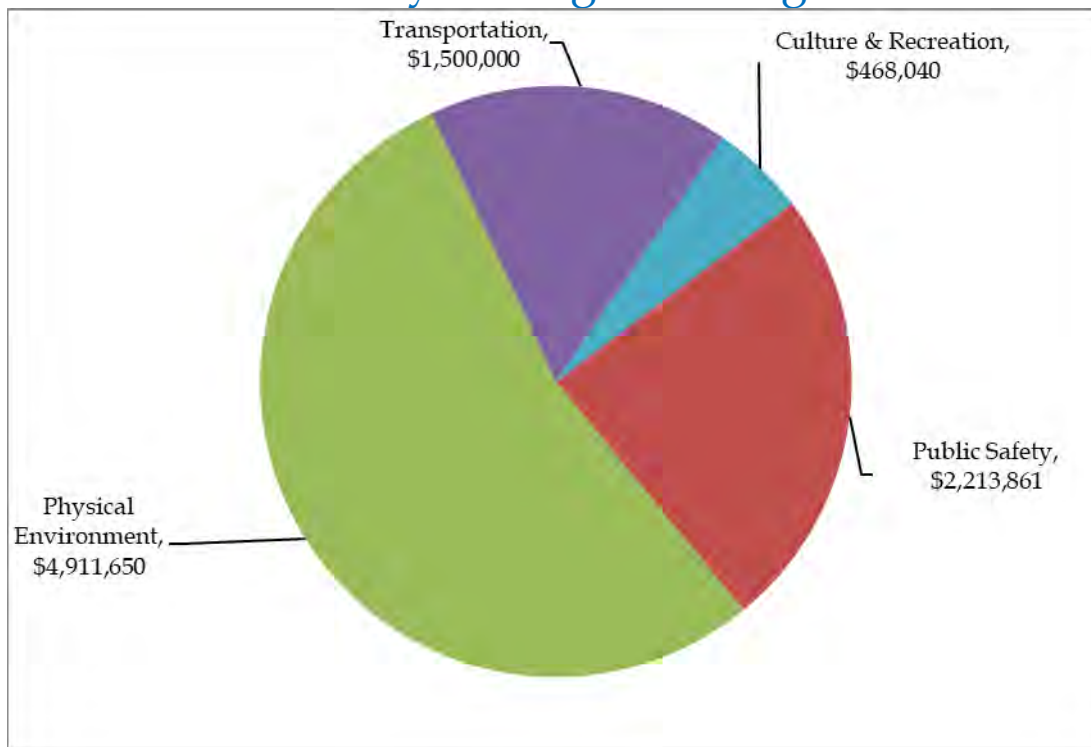
Capital Improvements Program

The adopted CIP for FY 2023 to FY 2027 includes projects totaling \$38,371,606, with \$9,093,551 included in FY 2023. 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.

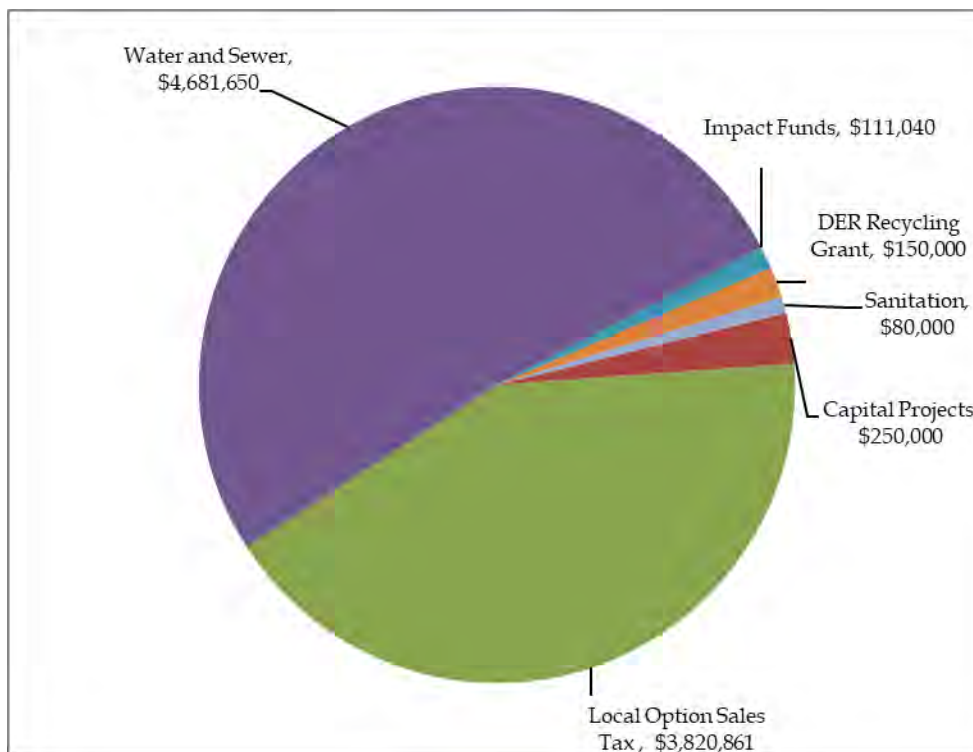
Capital Improvements Program FY 2023:

The following graphs feature the FY 2023 Projects totaling \$9,093,551 by Type with the largest category being Physical Environment at \$4.9 million or 54%.

Executive Summary – Budget Message



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

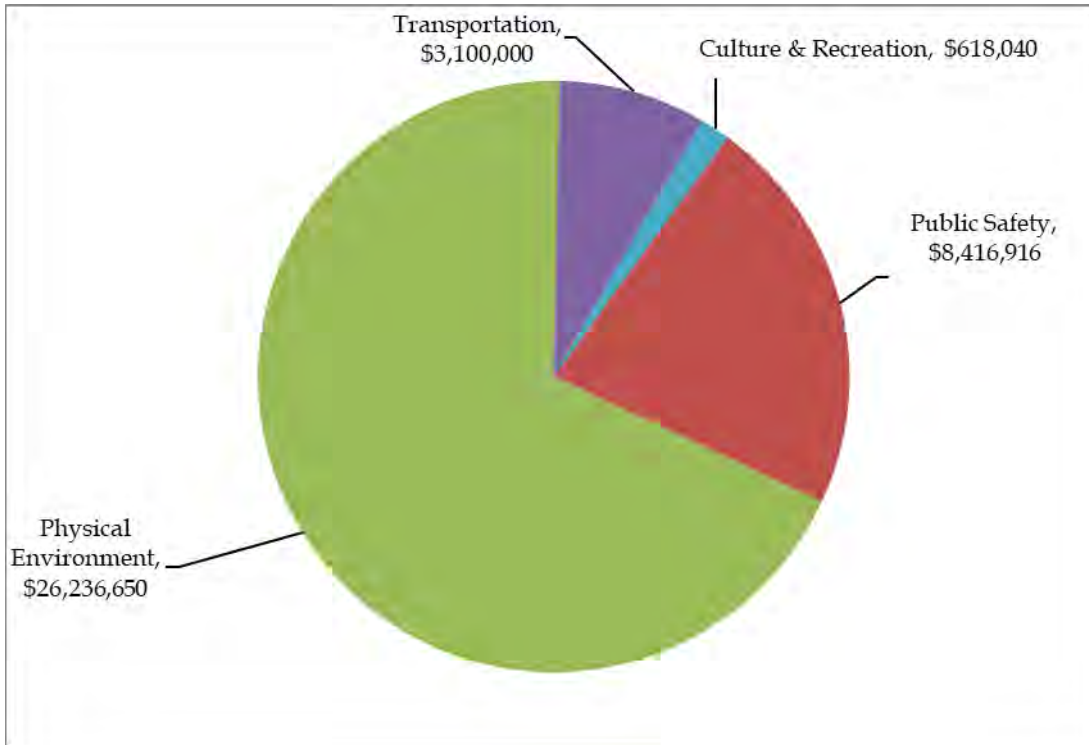


The larger capital projects are for new water and sewer lines, force main improvements and generator upgrades.

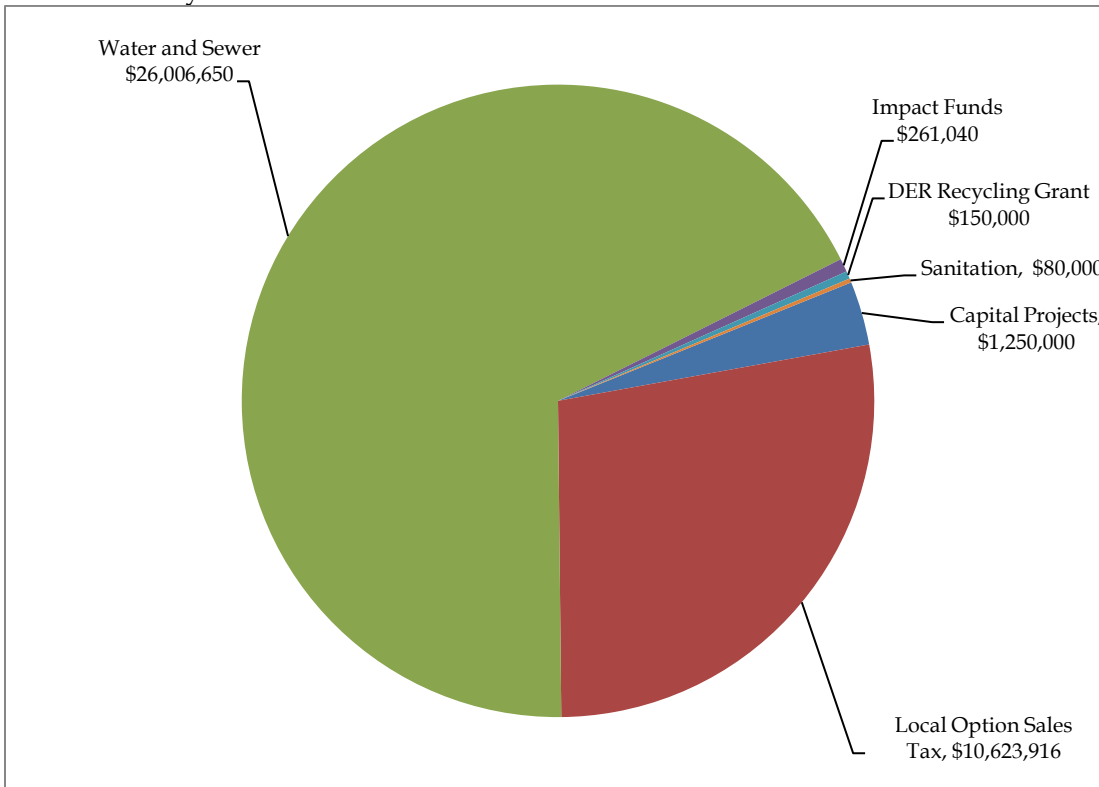
Executive Summary – Budget Message

Capital Improvements Program FY 2023 through FY 2027:

The following graphs feature the five-year FY 2023 through FY 2027 Projects totaling \$38,371,606 by Type with the largest category being Physical Environment at \$26 million or 68%.



The majority of Physical Environment capital projects for FY 2023 through FY 2027 are funded by the water-sewer fund.



BUDGET PROCESS

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 2023

March 11, 2022	Departments begin entering their budget.
May, 2022	Preliminary budget to City Manager.
May, 2022	City Manager meets with departments on budget.
May – August, 2022	Budget Advisory Meetings on Budget
July 5, 2022	City Commission's Preliminary Budget Workshop
July 11, 2022	Proposed Budget to City Commission.
July 19, 2022	City Commission's first budget workshop.
July 26, 2022	City Commission establishes maximum millage rate
July 28, 2022	City Commission's second budget workshop.
August 18, 2022	City Commission's third budget workshop.
August 22, 2022	Trim notices mailed by County Property Appraiser.
September 6, 2022	First Public Hearing on tentative millage rate and budget.
September 21, 2022	Second Public Hearing on final millage rate and budget
October 1, 2022	FY 2023 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

The City's vision and mission statement along with long-range major budget and management goals/objectives for Fiscal Year 2023 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 2023 budget includes funds for software upgrades and computer equipment upgrades.
- *Provide quality public safety.* The FY 2023 budget continues to provide for replacement of equipment and vehicles, design for a new Fire Station 70, as well as continued support for training opportunities for both the Police and Fire departments.
- *Provide educational, cultural, recreational and informational opportunities.* The FY 2023 budget continues to enhance and maintain recreational and cultural opportunities throughout the City. These include improvements to parks throughout the City, as well as the Tarpon Springs Library.
- *Foster and encourage community pride through beautification and the preservation of natural and historic resources.* There are several projects budgeted in FY 2023 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 2023 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 2023 Goals & Budget Development Guidelines

In Fiscal Year 2023 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 2023 Budget for the General Fund includes tree bank funds for planting and replacement of trees throughout city property and right of ways.
- *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 2023 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; including \$500,000 for improvements to the Tarpon Springs Library.

Infrastructure

- *To continue the maintenance and expansion program of the City's underground infrastructure which includes water, sewer and storm water lines.* - In FY 2023 \$250,000 is budgeted for water line replacement and repairs, \$230,000 is budgeted for sewer lining & manhole replacement, \$250,000 for water pipe/valve replacement, and \$450,000 for generator upgrades. There is also \$350,000 budgeted for sewage pump station rehabilitation and construction, as well as \$226,499 for major water line replacement.
- *To continue other infrastructure projects such as the retail district improvements, master plan improvements, and brick street reconstruction.* - The FY 2023 budget includes \$150,000 for annual street paving, \$150,000 for Brick Street and Road Reconstruction, \$100,000 for Sidewalks, \$650,000 for Lemon Shaddock Re-brick, and \$450,000 for Orange St. contruction.

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.
- Design and construct a new Fire Station 70.
- Continue to pursue upgrades and improvements to the City through grant funded programs.
- 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

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 2023 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 proposed tax rate for Fiscal Year 2023 (5.37 per mill) remains the same as FY 2022 but is 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 projected to increase 14.02% for FY 2023 due to the assessments/appraisals continuing to increase taxable assessed values. The projection for FY 2024 post COVID 19 is for taxable values to increase.

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 post COVID 19 sales tax revenues are projected to increase in FY 2023.

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 2023 are projected to be \$2,196,946 these include Sanitation Fund \$602,184, Water and Sewer Fund \$1,438,123, and Stormwater Fund \$156,639. 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 \$31,072,969 for FY 2023, dictating a minimum General Fund unassigned reserve balance of \$6,214,594. The General Fund unassigned reserve balance for FY 2023 is estimated to be \$8.8 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 listed at September 30, 2022: a Utility Revenue Bond Series 2013 A-1 with a principal balance of \$5,270,000 and a Utility Revenue Bond Series 2013 A-2 with a principal balance of \$23,360,000, for a total of \$28,630,000. The City also has debt in the form of three lease/purchases for three fire trucks. A 2020 fire ladder truck with a principal balance at September 30, 2022 of \$458,284, and a 2021 fire truck with a principal balance at September 30, 2021 of \$688,216. In April 2022, a third fire truck lease with a principal balance of \$899,894 was approved; however it is not scheduled to be delivered until April 2024. This brings the City's total principal outstanding balance to \$30,676,394.

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 new 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.

The following rates will remain unchanged for the upcoming fiscal year:

Water	No Increase/Decrease
Sewer	No Increase/Decrease
Reclaimed	No Increase/Decrease

Stormwater \$0.50 increase from \$9.15 to \$9.65 per Equivalent Stormwater Unit (ESU)

Refuse and Recycling rate increase per contract:

Refuse	TBD in March based on CPI; 3% maximum
Recycling	TBD in March based on CPI; 3% maximum

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 30th 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 30th 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.

Types of debt the City will issue depending on the needs of the City:

Long Term Debt:

Depending on the specific circumstances, the City may use the following types of long-term financing instruments:

- A. General Obligation Bonds: The City may issue bonds payable from ad valorem taxes when approved by vote of the majority of the electorate.
- B. Revenue Bonds: The City may issue bonds secured by a specific revenue stream other than ad valorem taxes for a period of ten years or less without voter approval. Revenue bonds issued for periods greater than ten years must be approved at a referendum by a majority of the electorate.
- C. Master Lease Agreements: The City may enter into a lease agreement with a provider or bank to lease equipment. The terms of the lease should coincide with the life of the equipment to be leased and a tax-exempt rate shall be sought. The City will strive to obtain the lowest rate possible using competitive bidding or current market analysis.
- D. Pooled Financing: If it is financially or strategically beneficial, the City may participate in debt pools with other entities and low-interest loans from state agencies or other organizations on either a long-term or short-term basis.

Short-Term / Interim Debt:

Short-term / interim debt obligations may be issued in anticipation of particular revenues such as taxes or grants, and such revenue may be pledged for repayment of the debt issuance.

- A. Line of Credit: The City may establish a tax-exempt line of credit with a financial institution or other provider. Draws shall be made on the line of credit when the need for financing is so urgent that time does not permit the issuance of long-term debt, the need for financing is so small that the total cost of issuance of long-term debt would be prohibitive or it is part of a long term plan of finance.
- B. Pooled Financing: If it is financially or strategically beneficial, the City may participate in debt pools with other entities and low-interest loans from state agencies or organizations on either a long-term or short-term basis.

- C. Interfund Borrowing: Interfund borrowing, short-term / interim cash lending from one fund to another fund, shall be discouraged. However, the use of this type of interim financing may be considered if it is in the City's best interest to do so as determined by the Director of Finance.
- D. Internal Interim Financing: Should the City desire to issue bonds for large capital projects, the City can, upon passage of an intent-to-issue resolution, use non-restricted reserve funds as interim financing to pay a portion of project costs that will then be paid back with bond proceeds. This type of financing will be reviewed by Bond Counsel to ensure the City is in compliance with applicable federal tax rules.

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 9/30/23 will be \$0 and the Golf Course is scheduled to repay \$48,452 in Fiscal Year 2023. The loan is projected to be paid in full in FY 2023.

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 9/30/23 will be \$21,638 and the Fire Impact Fund is scheduled to repay \$51,455 in Fiscal Year 2023. The loan is projected to be paid in full in FY 2024.

The Sanitation Fund advanced funds to the CRA Fund in Fiscal Year 2021 for the purpose of providing the balance of monies necessary for the purchase of land at 61 W Tarpon Ave. The projected balance at 9/30/23 will be \$100,000 and the CRA Fund is scheduled to repay \$100,000 in Fiscal Year 2023. The loan is projected to be paid in full in FY 2024.

Interfund Transfers

Interfund Transfers are used by the City to allocate administrative costs of the General Fund to the Enterprise Funds. The allocation methodology is 8% of Charges for Services of the Enterprise Funds.

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

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 2023 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.

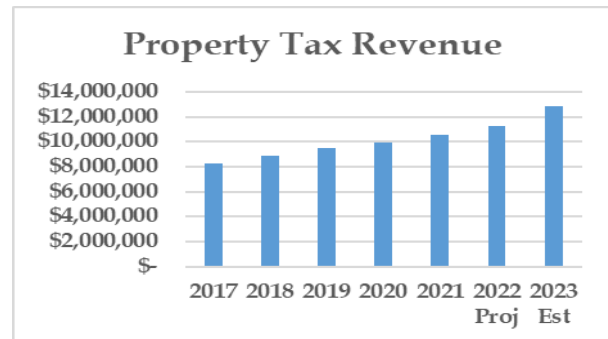
Police Officers Pension Fund, Firefighters Pension Fund, and General Employees’ Pension Fund.

Major Revenue Sources of the City

The following revenue sources represent the most significant or major revenue sources supporting the City's operations. City revenues are analyzed early in the budget process. Revenue descriptions and trend analysis is provided for these revenue sources as outlined below.

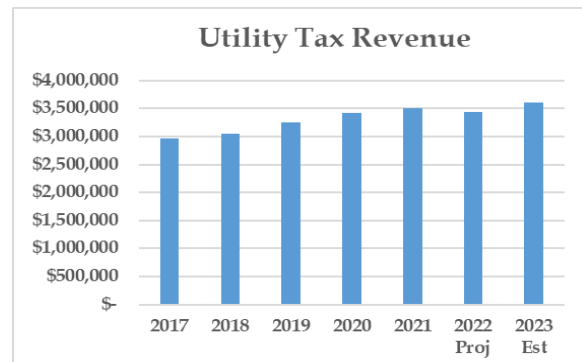
Property Tax Revenue

The Florida Constitution permits municipalities to levy a property tax, without referendum approval, to a maximum of ten mills (1 mill = \$1.00 of tax per \$1,000 of taxable value). Property taxes, or ad valorem taxes, are derived from the levy of taxes on all real and personal property in the City of Tarpon Springs. Homesteaded property owners are allowed an exemption of up to \$50,000 from the value of their taxable property. Furthermore, senior citizens in the City can qualify for up to an additional \$25,000 in exemptions. The Pinellas County Property Appraiser sets the assessed value of the property and certifies the tax roll to the City. The City then sets the millage rate at which the property owners are taxed which generates \$1 per \$1,000 of taxable value. For FY 2023, the City's certified taxable values are estimated at \$2.5 billion, an increase of approximately \$305.8 million or 14.02% in the City's tax base from the previous year. The City anticipates collecting \$12.8 million of ad valorem tax in FY 2023, \$12.4 to support General Fund operations and \$398,205 to support the CRA Fund. Anticipated revenues for FY 2023 reflect an increase of approximately \$1.5 million over the prior year due to increased property values. Property tax revenues represent approximately 40% of total General Fund revenue and 51% of CRA Fund revenue.



Utility Tax Revenue

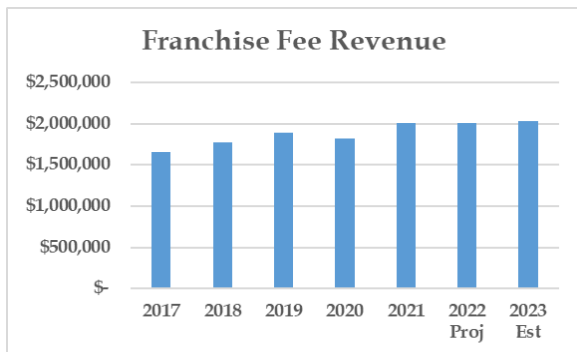
State Statutes allow the City to levy utility tax on the purchase of electricity, metered or bottled gas, fuel oil and water service within the City limits. The tax is levied at the State allowed maximum of \$.04 per gallon for fuel oil and 10% of all services provided by the remaining utilities. Revenue estimates are based on expected growth and historical trends. Collections from utility taxes are estimated at \$3.6 million for FY 2023; which represents \$2.6 million for electricity, \$812,120 for water, \$128,638 for natural gas and \$37,111 for propane. Utility Tax revenue represents approximately 11% of total General Fund revenues.



Major Revenue Sources of the City

Franchise Fee Revenue

Public Utilities must pay a franchise fee to the City in return for the right to use public rights of way for transmission lines, pipes, wires etc. The City collects a franchise fee of 6% of gross receipts levied on a business for the purpose of operating a franchise for Electricity (Duke Energy) and Gas system (City of Clearwater). Duke Energy agreement thru 2030 and City of Clearwater thru 2029. Revenue estimates are based on rate increase information provided by the respective companies (which can change), expected growth and historical trends. Collections from Franchise Fees are estimated at \$2 million for Fiscal Year 2023; which represents electric revenues estimated at \$1,915,940 and gas revenues estimated at \$115,101. Franchise Fee revenue represents approximately 7% of total General Fund revenues.



Communications Services Tax

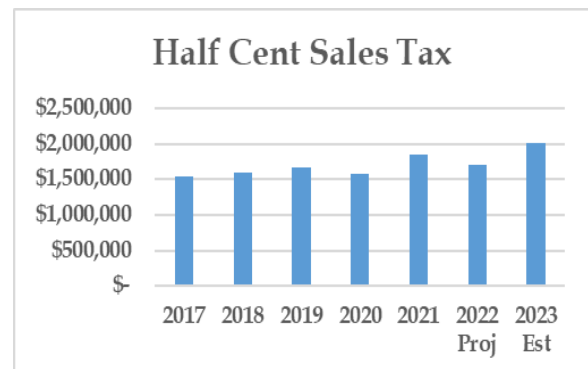
Effective October 1, 2001, municipalities may no longer charge a Franchise Fee or Utility Tax on any type of communication service, including telecommunications, cable TV and satellite transmissions. The Communication Services Tax replaces the previous franchise fee and utility tax. The Communication Services Tax is imposed on retail sales of communication services at a

rate of 5.72%. Revenue estimates are based on expected growth and historical trends. Collections from Communication Services Taxes are estimated at \$874,732 for Fiscal Year 2023, representing approximately 3% of total General Fund revenues.

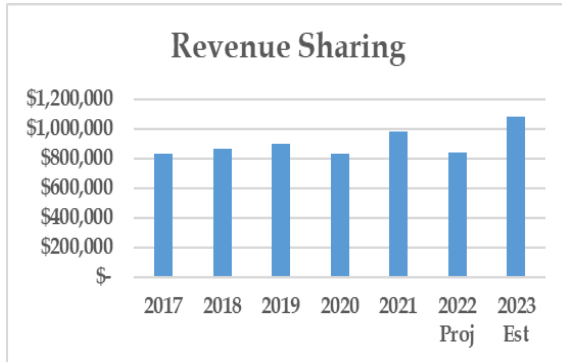


State Shared Revenues

The City receives various revenues from the State of Florida from the following sources which include: Half-Cent Sales Tax; Revenue Sharing (derived from Sales and Use Taxes and One Cent Municipal Fuel Tax); Mobile Home License Tax; and Alcohol Beverage License Tax. Revenue estimates are based on expected growth and historical trends. Collections from these State Shared revenues are estimated at \$3.1 million for Fiscal Year 2023; Half Cent Sales Tax \$2,007,472 (6% of total General Fund revenues); Revenue Sharing \$1,084,824 (3% of total General Fund revenues); Mobile Home Licenses \$22,204; and Alcohol Beverage Licenses \$33,516.

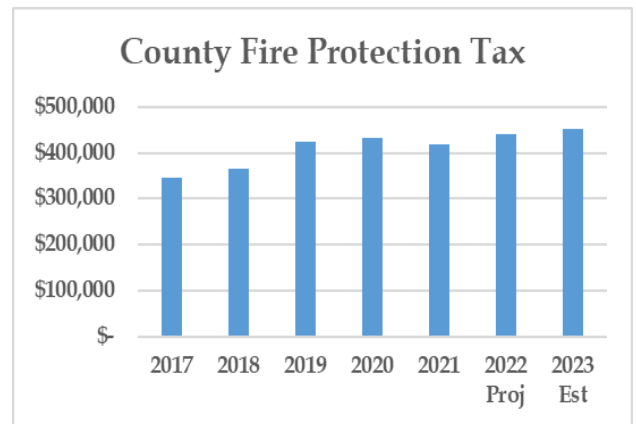
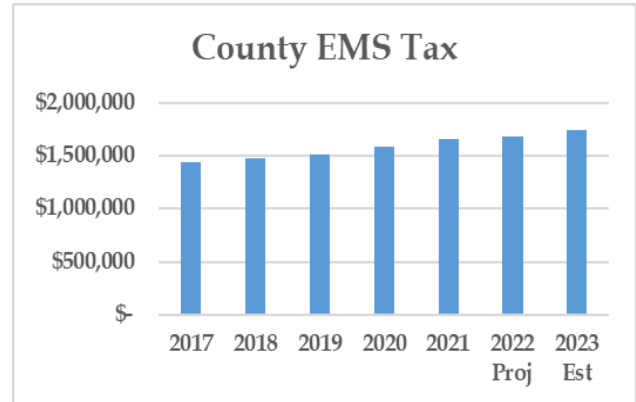


Major Revenue Sources of the City



Shared Revenue from Local Governments

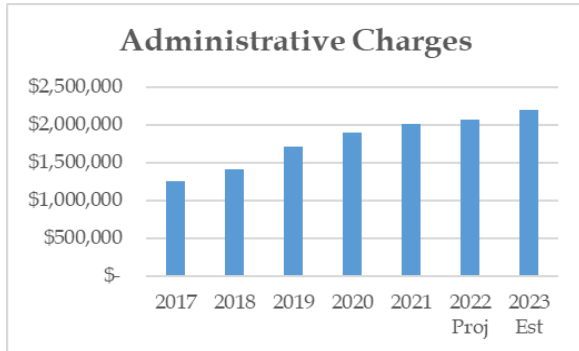
The City receives revenues from Pinellas County based on inter-local agreements and state law requirements. These revenues include County Emergency Medical Services (EMS) Tax which reimburses the City for the provision of EMS services within the Tarpon Springs Fire District; County Fire Protection which reimburses the City for the provision of fire services to the unincorporated areas within the designated Tarpon Springs Fire District; School Resource Officers which reimburses the City for providing SROs to all public schools in the City; and Pinellas Public Library Cooperative which provides the City a portion of the county ad valorem taxes in exchange for joining the library cooperative making library services available to any resident of the member library communities and/or unincorporated Pinellas County residents. Collections from these local government shared revenues are estimated for Fiscal year 2023 at; County EMS Tax \$1,739,262 (6% of total General Fund revenues); County Fire Protection Tax \$451,203 (1% of total General Fund revenues); School Resource Officers \$392,812 (1% of total General Fund revenues); and Pinellas County Library Cooperative \$249,547 (1% of total General Fund revenues).



Administrative Charges - Transfer In to General Fund

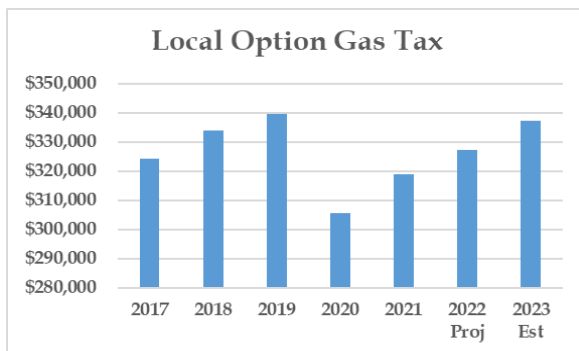
Enterprise Funds do not have administrative support staff for direct services they utilize that are provided by the General Fund Departments. To reimburse the General Fund for these services a transfer is performed based on 8% of the charges for services revenue from the Sanitation, Water-Sewer and Stormwater funds. No transfer is required of the Marina and Golf Course Funds due to their financial constraints. Administrative charges for these direct services are estimated at \$2,196,946 for Fiscal Year 2023.

Major Revenue Sources of the City



Local Option Gas Tax

The City receives a portion of the County-wide local option gas tax which can only be used to construct, improve and maintain roadways. The tax is levied by Pinellas County and is distributed to the municipalities therein as provided by an inter-local agreement. The tax is \$.06 per gallon and will expire in 2027. Revenues are estimated based on expected growth, historical trends as well as calculations by the Florida Department of Revenues Office of Tax Research. For Fiscal Year 2023, Local Option Gas Tax revenues are budgeted at \$337,141.

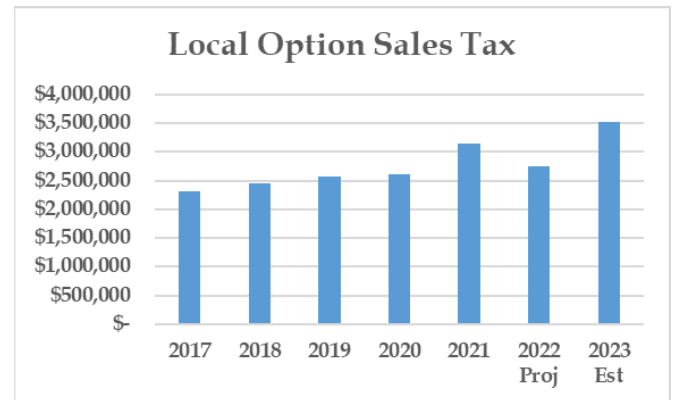


Local Option Sales Tax Fund (Penny Fund)

In November, 1989, a local option one-cent sales tax was approved by referendum for a ten year period beginning February 1, 1990. The tax was renewed by Pinellas County voters for three additional ten year periods

and will expire on December 31, 2029.

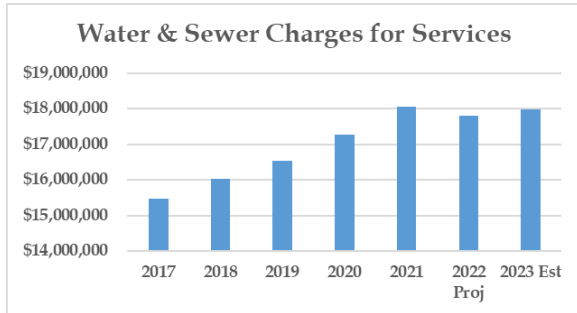
Proceeds of the tax may be used only for property acquisition, new construction, improvement of infrastructure and the purchase of public safety vehicles with an estimated useful life of five years or more. Revenues are estimated based on expected growth, historical trends as well as calculations by the Florida Department of Revenues Office of Tax Research. For Fiscal Year 2023, Local Option Sales Tax revenues are budgeted at \$3,522,138.



Water and Sewer Operating Revenue

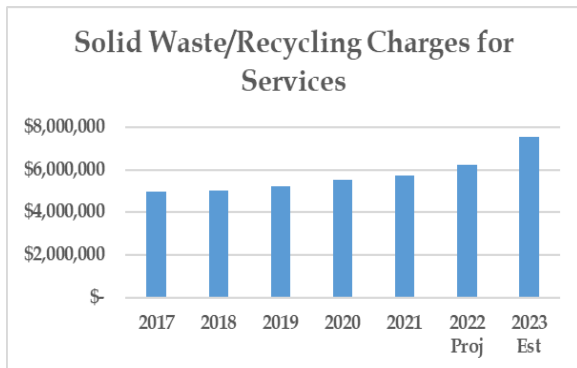
The Water and Sewer Utility Fund is the City's largest utility operation. The City obtains an independent rate study on a regular basis. Rate increases for water, sewer and reclaimed were approved for ten years through FY 2028 at 2.75% each year. However, a Revenue Sufficiency Study was completed in FY 2021, and the Commission voted for a rate decrease of 2.2% for FY 2022 and no increases for FY 2023 and FY 2024. The studies ensure that the City has adequate revenues to meet the utility's operating costs, capital requirements, debt service coverage, and reserve requirements. Water and Sewer charges for services revenues are budgeted at \$17,976,538 for Fiscal Year 2023.

Major Revenue Sources of the City



Solid Waste & Recycling Operating Revenue

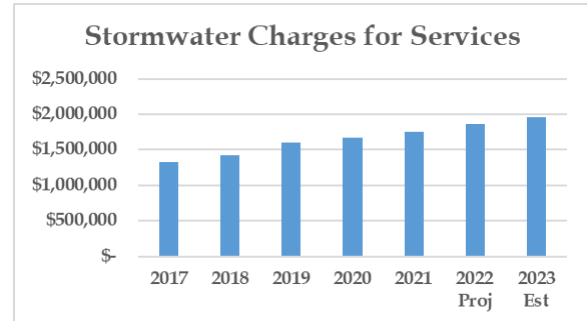
The Solid Waste and Recycling Utility Fund is the City's second largest utility operation. The City contracts out for the collection of solid waste and recycling. A new contract was approved for five years from March 31, 2022 to March 30, 2027. Rates will be adjusted according to the CPI per the city's contract. Solid Waste and Recycling charges for services revenues are budgeted at \$7,527,294 for Fiscal Year 2023.



Stormwater Operating Revenue

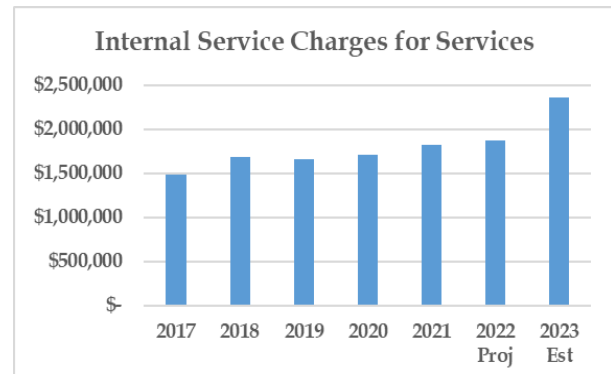
The Stormwater Utility Fund is the City's third largest utility operation. The City obtains an independent rate study on a regular basis. The last revenue sufficiency study was completed in 2015 which approved the current rate structure with increases of \$.50 annually per equivalent stormwater unit (ESU) through 2025. A new study is currently underway and may have

an effect on future rates. The studies ensure that the City has adequate revenues to meet the utility's operating costs, capital requirements, debt service coverage, and reserve requirements. Stormwater charges for services revenues are budgeted at \$1,957,991 for Fiscal Year 2023.



Internal Service Fund Revenue

The City operates two internal service funds which include: the Vehicle Maintenance Fund which is responsible for repairs and maintenance to all City vehicles and equipment; the Risk Management Fund which accounts for the Property and Liability Insurance of the City. Internal Service Funds generate revenue by charging the City Departments for services provided. The revenue generated is intended to cover all costs to operate the divisions. Total Internal Service Fund charges for the City's two Internal Service Funds for Fiscal Year 2023 are budgeted at \$2,372,509.



Related Financial Information

Budget Summary

City of Tarpon Springs - Fiscal Year 2023

<u>Estimated Revenues:</u>	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Taxes				
Ad Valorem	9,955,730	10,563,392	11,306,896	12,831,695
Utility Taxes	3,425,760	3,509,721	3,440,409	3,560,263
Communication Service Taxes	887,536	883,221	883,568	874,732
Sales & Use Taxes	3,063,138	3,600,142	3,207,592	3,999,648
Permits and Fees	3,410,393	3,547,411	3,090,933	3,573,269
Intergovernmental	4,109,921	5,138,110	5,354,679	4,167,120
Charges for Services	28,718,942	30,361,389	30,749,348	32,987,001
Fines and Forfeitures	167,947	310,282	187,364	189,376
Interest	792,636	212,158	229,182	536,178
Miscellaneous	1,904,507	1,394,364	847,219	820,645
Non-Revenues				
Transfers	2,732,739	2,370,015	2,521,651	2,696,946
Debt/Loan Proceeds	1,094,792	-	-	-
Internal Services	1,715,823	1,822,446	1,876,301	2,372,509
Total Revenues	61,979,864	63,712,651	63,695,142	68,609,382
Cash & Restricted Balances				
Brought Forward (Appropriated)	-	-	5,478,490	7,076,921
Total Estimated Revenues & Balances	\$ 61,979,864	\$ 63,712,651	\$ 69,173,632	\$ 75,686,303

<u>Expenditures/Expenses:</u>				
General Government	5,674,828	5,582,136	5,835,298	10,038,959
Public Safety	17,283,403	16,180,317	16,700,173	19,222,830
Physical Environment	22,669,733	23,911,648	27,418,673	28,284,759
Transportation	3,444,356	2,397,784	4,694,159	3,002,312
Economic Environment	375,131	1,085,983	775,062	923,520
Culture and Recreation	5,744,365	5,432,457	7,639,928	7,505,568
Transfers	2,732,739	2,370,015	2,521,651	2,696,946
Debt Service	1,101,563	1,310,162	2,463,296	2,486,974
Internal Services	1,063,032	1,145,374	1,125,392	1,524,435
Total Appropriated Expenditures	\$ 60,089,150	\$ 59,415,876	\$ 69,173,632	\$ 75,686,303

Budget Summary by Fund

City of Tarpon Springs - Fiscal Year 2023

	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total
<u>Estimated Revenues:</u>						
Taxes						
Ad Valorem	12,433,490	398,205	-	-	-	12,831,695
Utility Taxes	3,560,263	-	-	-	-	3,560,263
Communication Service Taxes	874,732	-	-	-	-	874,732
Sales & Use Taxes	140,369	337,141	3,522,138	-	-	3,999,648
Permits and Fees	2,681,575	372,067	-	519,627	-	3,573,269
Intergovernmental	3,702,592	464,528	-	-	-	4,167,120
Charges for Services	3,355,577	-	298,664	29,253,296	79,464	32,987,001
Fines and Forfeitures	182,076	7,300	-	-	-	189,376
Interest	183,995	187,750	7,452	152,979	4,002	536,178
Miscellaneous	790,645	30,000	-	-	-	820,645
Non-Revenues	-	-	-	-	-	-
Transfers	2,446,946	-	250,000	-	-	2,696,946
Debt/Loan Proceeds	-	-	-	-	-	-
Internal Services	-	-	-	-	2,372,509	2,372,509
Total Revenues	<u>30,352,260</u>	<u>1,796,991</u>	<u>4,078,254</u>	<u>29,925,902</u>	<u>2,455,975</u>	<u>68,609,382</u>
Cash & Restricted Balances						
Brought Forward (Appropriated)	720,709	3,556,960	92,607	2,563,330	143,315	7,076,921
Total Estimated Revenues & Balances	<u>\$ 31,072,969</u>	<u>\$ 5,353,951</u>	<u>\$ 4,170,861</u>	<u>\$ 32,489,232</u>	<u>\$ 2,599,290</u>	<u>\$ 75,686,303</u>
<u>Expenditures/Expenses:</u>						
General Government	5,917,683	3,046,421	-	-	1,074,855	10,038,959
Public Safety	17,244,925	217,905	1,760,000	-	-	19,222,830
Physical Environment	1,675,059	150,000	-	26,459,700	-	28,284,759
Transportation	1,270,697	91,111	1,500,000	140,504	-	3,002,312
Economic Environment	137,787	785,733	-	-	-	923,520
Culture and Recreation	4,826,818	662,781	365,000	1,650,969	-	7,505,568
Non-Expenditure-Transfers	-	400,000	100,000	2,196,946	-	2,696,946
Debt Service	-	-	445,861	2,041,113	-	2,486,974
Internal Services	-	-	-	-	1,524,435	1,524,435
Total Appropriated Expenditures	<u>\$ 31,072,969</u>	<u>\$ 5,353,951</u>	<u>\$ 4,170,861</u>	<u>\$ 32,489,232</u>	<u>\$ 2,599,290</u>	<u>\$ 75,686,303</u>

Total City Revenues

SUMMARY BY SOURCE

Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Taxes				
Ad Valorem	9,955,730	10,563,392	11,306,896	12,831,695
Utility Taxes	3,425,760	3,509,721	3,440,409	3,560,263
Communication Service Taxes	887,536	883,221	883,568	874,732
Sales & Use Taxes	3,063,138	3,600,142	3,207,592	3,999,648
Total Taxes	17,332,164	18,556,476	18,838,465	21,266,338
Permits and Fees	3,410,393	3,547,411	3,090,933	3,573,269
Intergovernmental	4,109,921	5,138,110	5,354,679	4,167,120
Charges for Services	28,718,942	30,361,389	30,749,348	32,987,001
Fines and Forfeitures	167,947	310,282	187,364	189,376
Interest	792,636	212,158	229,182	536,178
Miscellaneous	1,904,507	1,394,364	847,219	820,645
Non-Revenues				
Transfers	2,732,739	2,370,015	2,521,651	2,696,946
Loan Proceeds	1,094,792	-	-	-
Reserves	-	-	5,478,490	7,076,921
Internal Services	1,715,823	1,822,446	1,876,301	2,372,509
Total Non-Revenues	5,543,354	4,192,461	9,876,442	12,146,376
Total	\$ 61,979,864	\$ 63,712,651	\$ 69,173,632	\$ 75,686,303

PERCENTAGE OF TOTAL REVENUES:

Taxes	28.0%	29.1%	27.2%	28.1%
Permits and Fees	5.5%	5.6%	4.5%	4.7%
Intergovernmental	6.6%	8.0%	7.7%	5.5%
Charges for Services	46.3%	47.7%	44.5%	43.6%
Fines and Forfeitures	0.3%	0.5%	0.3%	0.3%
Interest	1.3%	0.3%	0.3%	0.7%
Miscellaneous	3.1%	2.2%	1.2%	1.1%
Non-Revenues	8.9%	6.6%	14.3%	16.0%
Total	100.0%	100.0%	100.0%	100.0%

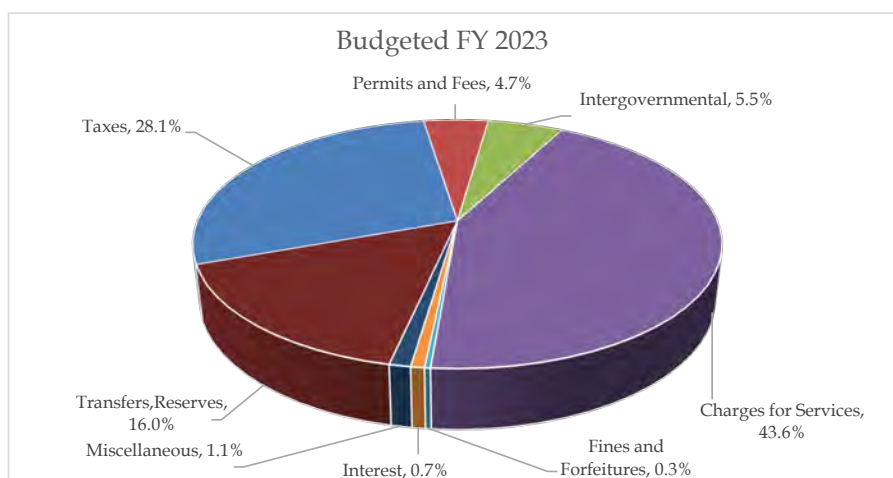
Total City Revenues

COMPARISON BY SOURCE

Source	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Taxes	18,838,465	21,266,338	2,427,873	12.89%
Permits and Fees	3,090,933	3,573,269	482,336	15.60%
Intergovernmental	5,354,679	4,167,120	(1,187,559)	-22.18%
Charges for Services	30,749,348	32,987,001	2,237,653	7.28%
Fines and Forfeitures	187,364	189,376	2,012	1.07%
Interest	229,182	536,178	306,996	133.95%
Miscellaneous	847,219	820,645	(26,574)	-3.14%
Non-Revenues-Transfers, Reserves, and Internal Services	9,876,442	12,146,376	2,269,934	22.98%
Total	\$ 69,173,632	\$ 75,686,303	\$ 6,512,671	9.41%

PERCENTAGE OF REVENUES BY SOURCE

Source	Per- centage
Taxes	28.1%
Permits and Fees	4.7%
Intergovernmental	5.5%
Charges for Services	43.6%
Fines and Forfeitures	0.3%
Interest	0.7%
Miscellaneous	1.1%
Transfers,Reserves	16.0%
Total	100.0%



Total City Expenditures

SUMMARY BY CATEGORY

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	26,928,524	27,851,813	29,490,067	31,634,519
Operating Expenses	23,141,678	24,201,411	20,412,972	23,558,371
Capital Outlay	5,631,664	3,551,274	13,816,561	13,980,237
Debt Service	1,341,162	1,310,162	2,463,296	2,486,974
Grants and Aids	246,489	86,454	176,000	158,500
Transfers - Interfund	2,732,739	2,370,015	2,521,651	2,696,946
Reserves/Interfund Loans	66,894	44,747	293,085	1,170,756
Total Expenditures	\$ 60,089,150	\$ 59,415,876	\$ 69,173,632	\$ 75,686,303

PERCENTAGE OF TOTAL EXPENDITURES:

Personnel Services	44.8%	46.9%	42.6%	41.8%
Operating Expenses	38.5%	40.7%	29.5%	31.1%
Capital Outlay	9.4%	6.0%	20.0%	18.5%
Debt Service	2.2%	2.2%	3.6%	3.3%
Grants and Aids	0.4%	0.1%	0.3%	0.2%
Transfers	4.6%	4.0%	3.6%	3.6%
Reserves/Interfund Loans	0.1%	0.1%	0.4%	1.5%
Total	100.0%	100.0%	100.0%	100.0%

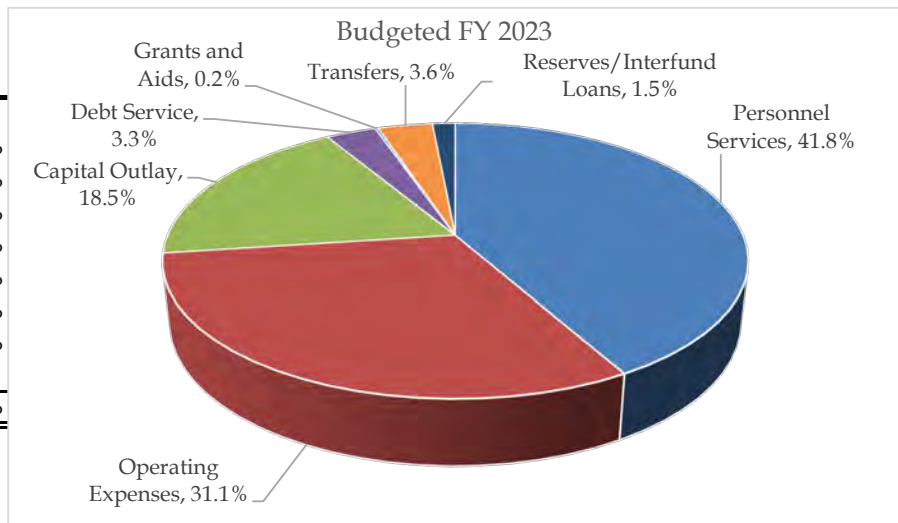
Total City Expenditures

COMPARISON BY CATEGORY

Expenditure Classification	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Personnel Services	29,490,067	31,634,519	2,144,452	7.27%
Operating Expenses	20,412,972	23,558,371	3,145,399	15.41%
Capital Outlay	13,816,561	13,980,237	163,676	1.18%
Debt Service	2,463,296	2,486,974	23,678	0.96%
Grants and Aids	176,000	158,500	(17,500)	-9.94%
Transfers	2,521,651	2,696,946	175,295	6.95%
Reserves/Interfund Loans	293,085	1,170,756	877,671	299.46%
Total Expenditures	\$ 69,173,632	\$ 75,686,303	\$ 6,512,671	9.41%

PERCENTAGE OF EXPENDITURES BY CATEGORY

Expenditure Classification	Percentage
Personnel Services	41.8%
Operating Expenses	31.1%
Capital Outlay	18.5%
Debt Service	3.3%
Grants and Aids	0.2%
Transfers	3.6%
Reserves/Interfund Loans	1.5%
Total Expenditures	100.0%



Total City Expenditures

SUMMARY BY FUNCTION

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
General Government	5,674,828	5,582,136	5,835,298	10,038,959
Public Safety	17,283,403	16,180,317	16,700,173	19,222,830
Physical Environment	22,669,733	23,911,648	27,418,673	28,284,759
Transportation	3,444,356	2,397,784	4,694,159	3,002,312
Economic Environment	375,131	1,085,983	775,062	923,520
Culture and Recreation	5,744,365	5,432,457	7,639,928	7,505,568
Non-Expenditure-Transfers	2,732,739	2,370,015	2,521,651	2,696,946
Non-Operating-Bond Debt	1,101,563	1,310,162	2,463,296	2,486,974
Internal Services	1,063,032	1,145,374	1,125,392	1,524,435
Total Expenditures	\$ 60,089,150	\$ 59,415,876	\$ 69,173,632	\$ 75,686,303

PERCENTAGE OF TOTAL EXPENDITURES:

General Government	9.4%	9.4%	8.4%	13.2%
Public Safety	28.8%	27.2%	24.1%	25.4%
Physical Environment	37.8%	40.3%	39.7%	37.4%
Transportation	5.7%	4.0%	6.8%	4.0%
Economic Environment	0.6%	1.8%	1.1%	1.2%
Culture and Recreation	9.6%	9.2%	11.0%	9.9%
Non-Expenditure-Transfers	4.5%	4.0%	3.7%	3.6%
Non-Operating-Debt	1.8%	2.2%	3.6%	3.3%
Internal Services	1.8%	1.9%	1.6%	2.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

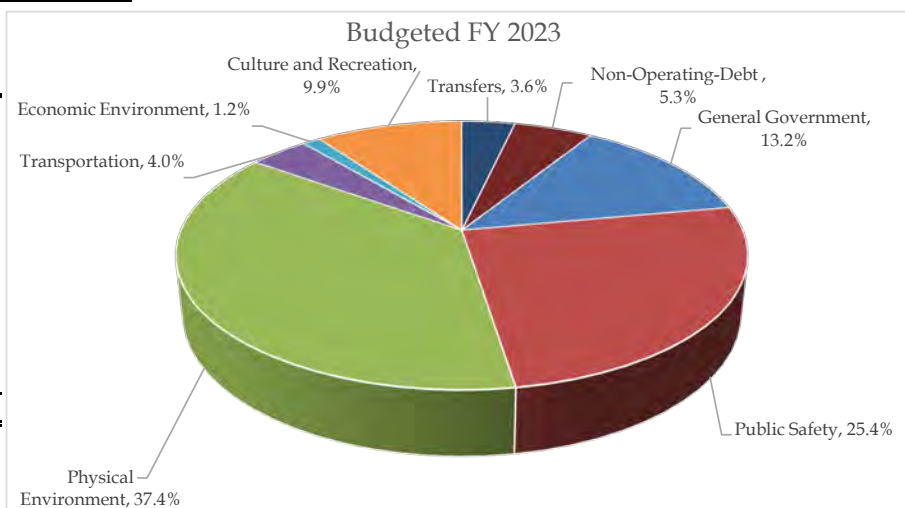
Total City Expenditures

COMPARISON BY FUNCTION

Expenditure Classification	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
General Government	5,835,298	10,038,959	4,203,661	72.04%
Public Safety	16,700,173	19,222,830	2,522,657	15.11%
Physical Environment	27,418,673	28,284,759	866,086	3.16%
Transportation	4,694,159	3,002,312	(1,691,847)	-36.04%
Economic Environment	775,062	923,520	148,458	19.15%
Culture and Recreation	7,639,928	7,505,568	(134,360)	-1.76%
Non-Expenditure-Transfers	2,521,651	2,696,946	175,295	6.95%
Non-Operating-Debt & Internal	3,588,688	4,011,409	422,721	11.78%
Total Expenditures	\$ 69,173,632	\$ 75,686,303	\$ 6,512,671	9.41%

PERCENTAGE OF EXPENDITURES BY FUNCTION

Expenditure Classification	Percentage
General Government	13.2%
Public Safety	25.4%
Physical Environment	37.4%
Transportation	4.0%
Economic Environment	1.2%
Culture and Recreation	9.9%
Transfers	3.6%
Non-Operating-Debt	5.3%
Total Expenditures	100.0%



Personnel

Personnel by Fund/Department (Full Time)

Fund/Department	FY 2020	FY 2021	FY 2022	FY 2023
General Fund				
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	4.25	4.25	4.75	4.75
Internal Audit	-	0.55	0.55	0.55
Human Resources	4.00	4.00	4.00	4.00
Planning	4.00	4.00	5.00	5.00
City Clerk	3.50	3.50	3.50	3.50
Police	67.00	68.00	68.00	71.00
Fire	38.00	42.00	42.00	42.00
Development Services	11.10	11.10	11.60	11.60
Public Services	10.00	10.00	10.00	10.00
Public Works	30.05	30.05	32.05	35.05
Cultural/Civic Services	19.00	19.00	19.00	19.00
Project Administration	0.87	0.87	0.87	1.16
Non-Departmental	-	-	0.50	0.50
Total General Fund	205.77	211.32	215.82	222.11
Special Revenue Funds				
CRA Trust	1.85	1.85	1.85	1.85
SAFER Grant - Fire	4.00	-	-	-
Total Special Revenue Funds	5.85	1.85	1.85	1.85
Enterprise Funds				
Sanitation	8.55	8.55	8.55	8.55
Water-Sewer				
IT-GIS	1.51	1.51	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	61.00	63.00	64.50	66.50
Project Administration	1.56	1.56	1.56	2.08
Non-Departmental	4.75	5.20	6.20	6.20
	80.07	82.52	85.02	87.54
Marina	1.20	1.20	1.20	1.20
Storm Water	8.56	8.56	8.56	8.75
Golf Course	5.00	5.00	5.00	5.00
Total Enterprise Funds	103.38	105.83	108.33	111.04
Internal Service Funds				
Vehicle Maintenance	5.00	5.00	5.00	5.00
Grand Total	320.00	324.00	331.00	340.00

Personnel by Fund/Department (Full and Part-Time)

Fund/Department	FY 2020	FY 2021	FY 2022	FY 2023	
				Position Changes/ Adj	Total
General Fund					
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	4.25	4.25	4.75	-	4.75
Internal Audit	-	0.55	0.55	-	0.55
Human Resources	4.00	4.00	4.00	-	4.00
Planning	4.00	4.00	5.00	-	5.00
City Clerk	3.50	3.50	3.50	-	3.50
Police	73.00	74.00	74.00	3.00	77.00
Fire	38.00	42.00	42.00	-	42.00
Development Services	11.10	11.10	11.60	-	11.60
Public Services	19.00	19.00	19.00	-	19.00
Public Works	31.30	31.30	33.30	3.00	36.30
Cultural/Civic Services	26.00	26.00	24.00	-	24.00
Project Administration	0.87	0.87	0.87	0.29	1.16
Non-Departmental	-	-	0.50	-	0.50
Total General Fund	229.02	234.57	237.07	6.29	243.36
Special Revenue Funds					
CRA Trust	1.85	1.85	1.85	-	1.85
SAFER Grant - Fire	4.00	-	-	-	-
Total Special Revenue Funds	5.85	1.85	1.85	-	1.85
Enterprise Funds					
Sanitation	8.55	8.55	8.55	-	8.55
Water-Sewer					
IT-GIS	1.51	1.51	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	61.65	63.65	65.15	2.00	67.15
Project Administration	1.56	1.56	1.56	0.52	2.08
Non-Departmental	4.75	5.20	6.20	-	6.20
	80.72	83.17	85.67	2.52	88.19
Marina	1.20	1.20	1.20	-	1.20
Storm Water	8.66	8.66	8.66	0.19	8.85
Golf Course	24.00	24.00	24.00	-	24.00
Total Enterprise Funds	123.13	125.58	128.08	2.71	130.79
Internal Service Funds					
Vehicle Maintenance	5.00	5.00	5.00	-	5.00
Total Internal Service Funds	5.00	5.00	5.00	-	5.00
Grand Total	363.00	367.00	372.00	9.00	381.00

Personnel by Function Total Authorized Positions (Full and Part-Time)

FY 2020 FY 2021 FY 2022 FY 2023

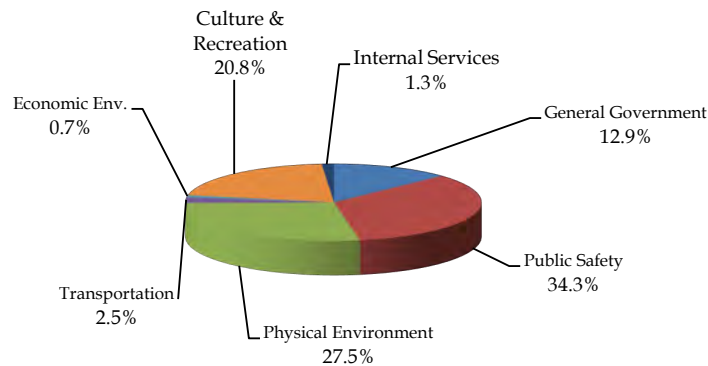
Summary by Function

Function				
General Government	45.26	46.26	48.26	49.26
Public Safety	126.10	127.10	127.60	130.60
Physical Environment	97.14	99.14	102.64	104.64
Transportation	8.50	8.50	8.50	9.50
Economic Environment	2.85	2.85	2.85	2.85
Culture & Recreation	78.15	78.15	77.15	79.15
Internal Services	5.00	5.00	5.00	5.00
	363.00	367.00	372.00	381.00

Percentage of Total Positions

Function				
General Government	12.5%	12.6%	13.0%	12.9%
Public Safety	34.7%	34.6%	34.3%	34.3%
Physical Environment	26.8%	27.0%	27.6%	27.5%
Transportation	2.3%	2.3%	2.3%	2.5%
Economic Environment	0.8%	0.8%	0.8%	0.7%
Culture & Recreation	21.5%	21.3%	20.7%	20.8%
Internal Services	1.4%	1.4%	1.3%	1.3%
	100.0%	100.0%	100.0%	100.0%

Budgeted FY 2023



Personnel Position Changes (Full and Part-Time)

			Position Changes
<u>General Fund</u>			
IT Theatre			
Theatre Operations Manager	Re-class position to Audio-Visual Coordinator to reflect change in job responsibilities.		(1.00)
Assistant Theatre Operations Manager	Re-class position to Audio-Visual Coordinator to reflect change in job responsibilities.		(1.00)
Audio Visual Coordinator	Re-class positions to Audio-Visual Coordinator to reflect change in job responsibilities.		2.00
Police			
Police Officer (2)	New Positions added to help maintain safety with growing population and additional emergency calls. Additional city wide events post covid also brings a need for more public safety.		2.00
Digital Evidence Technician	New Position added to assist with administration and review of digital evidence, specifically managing data collection from police body cameras.		1.00
Parks			
Technician II (2)	New Positions added to help maintain the City's parks and reduce operating costs when the work has been contracted out in the past. Additional beautification requires additional manpower.		2.00
Roads & Streets			
Technician	New Position added to help maintain the City's streets and reduce operating costs when the work has been contracted out in the past. Additional beautification requires additional manpower.		1.00
Project Administration			
Grant Project Specialist	New Position added to provide additional support with the city when applying for grants, with the influx of ARPA money and the necessity to have projects completed on time. Split 29% General Fund, 52% Water-Sewer Fund, & 19% Stormwater.		0.29
Total General Fund			6.29
<u>Water-Sewer Fund</u>			
Water Distribution			
Utilities Operation Specialist	New Position added to provide additional support for maintaining the RO plant and ensuring the water distribution system is running smoothly and safely at all times.		1.00
Water Service Worker	New Position added to provide additional support for maintaining the RO plant and ensuring the water distribution system is running smoothly and safely at all times.		1.00
Meter Repair/Maintenance			
Water Supply Protection Specialist I	Wastewater Service Worker re-classed to Water Supply Protection Specialist I		1.00
Sewage Collections			
Wastewater Service Worker	Wastewater Service Worker re-classed to Water Supply Protection Specialist I		(1.00)
Sewage Lift Stations			
Maintenance Mechanic III	Maintenance Mechanic III re-classed to Lead Maintenance Mechanic		(1.00)
Lead Maintenance Mechanic	Maintenance Mechanic III re-classed to Lead Maintenance Mechanic		1.00
Project Administration			
Grant Project Specialist	New Position added to provide additional support with the city when applying for grants, with the influx of ARPA money and the necessity to have projects completed on time. Split 29% General Fund, 52% Water-Sewer Fund, & 19% Stormwater.		0.52
Total Water-Sewer Fund			2.52
<u>Stormwater</u>			
Project Administration			
Grant Project Specialist	New Position added to provide additional support with the city when applying for grants, with the influx of ARPA money and the necessity to have projects completed on time. Split 29% General Fund, 52% Water-Sewer Fund, & 19% Stormwater.		0.19
Total City			9.00

Personnel

Split Position Allocations

Position	Percentage	Salary
Executive Office Coordinator		
City Commission	50%	\$ 34,355
City Manager	50%	\$ 34,355
	<u>100%</u>	<u>\$ 68,710</u>
IT Specialist		
GF-IT	50%	\$ 27,978
W/S Non Departmental	50%	\$ 27,978
	<u>100%</u>	<u>\$ 55,956</u>
IT Specialist		
GF-IT	75%	\$ 41,967
W/S Non Departmental	25%	\$ 13,989
	<u>100%</u>	<u>\$ 55,956</u>
Cyber Security Engineer		
GF-IT	50%	\$ 37,408
W/S Non Departmental	50%	\$ 37,408
	<u>100%</u>	<u>\$ 74,816</u>
Internal Auditor		
GF-Internal Audit	55%	\$ 53,817
W/S Non Departmental	45%	\$ 44,032
	<u>100%</u>	<u>\$ 97,849</u>
Deputy City Clerk		
GF-City Clerk	50%	\$ 55,419
WS-Collections	50%	\$ 55,419
	<u>100%</u>	<u>\$ 110,838</u>
Construction Field Inspector		
GF-Building Development	50%	\$ 22,579
W/S Non Departmental	50%	\$ 22,579
	<u>100%</u>	<u>\$ 45,158</u>
GIS Administrator		
GF-Building Development	10%	\$ 7,273
Sanitation Fund	15%	\$ 10,909
IT - GIS	69%	\$ 50,181
Stormwater	6%	\$ 4,364
	<u>100%</u>	<u>\$ 72,727</u>
Public Works Director		
GF-Facilities Maintenance	20%	\$ 20,194
GF-Roads & Streets	25%	\$ 25,243
Sanitation	30%	\$ 30,292
Stormwater	25%	\$ 25,243
	<u>100%</u>	<u>\$ 100,972</u>
Public Works Executive Assistant		
GF-Facilities Maintenance	20%	\$ 11,966
GF-Roads & Streets	25%	\$ 14,957
Sanitation	30%	\$ 17,949
Stormwater	25%	\$ 14,957
	<u>100%</u>	<u>\$ 59,829</u>

Personnel

Split Position Allocations

<u>Position</u>	<u>Percentage</u>	<u>Salary</u>
Custodian PT-Temp		
GF-Facilities Maintenance	25%	\$ 4,421
WS-Water Distribution	15%	\$ 2,653
WS-Meter Repairs	10%	\$ 1,768
WS-Sewage Collection	10%	\$ 1,768
WS-Sewage Treatment	15%	\$ 2,653
WS-Sewage Lift Stations	15%	\$ 2,653
Stormwater	10%	\$ 1,768
	<u>100%</u>	<u>\$ 17,684</u>
Sustainability Coordinator		
GF-Non-Departmental	50%	\$ 26,586
WS- Sustainability	50%	\$ 26,586
	<u>100%</u>	<u>\$ 53,172</u>
Bill Tech II		
WS-Utility Billing	75%	\$ 33,070
Stormwater Fund	25%	\$ 11,023
	<u>100%</u>	<u>\$ 44,093</u>
GIS Mapping Tech		
WS-IT-GIS	82%	\$ 43,802
Stormwater Fund	18%	\$ 9,615
	<u>100%</u>	<u>\$ 53,417</u>
Wastewater Division Manager		
WS-Sewage Collection	25%	\$ 19,110
WS-Sewage Treatment	75%	\$ 57,330
	<u>100%</u>	<u>\$ 76,440</u>
Water Division Manager		
WS-Water Distribution	25%	\$ 20,737
WS-Water Plant	75%	\$ 62,212
	<u>100%</u>	<u>\$ 82,949</u>
Maintenance Mech I - 2 Positions		
WS-Water Plant	28%	\$ 12,419
WS-Sewage Treatment	36%	\$ 15,968
WS-Sewage Lift Stations	36%	\$ 15,968
	<u>100%</u>	<u>\$ 44,355</u>
Maintenance Mech II - 3 Positions		
WS-Water Plant	28%	\$ 12,808
WS-Sewage Treatment	36%	\$ 16,467
WS-Sewage Lift Stations	36%	\$ 16,467
	<u>100%</u>	<u>\$ 45,742</u>

Personnel

Split Position Allocations

<u>Position</u>	<u>Percentage</u>	<u>Salary</u>
Maintenance Mech III - 1 Position		
WS-Water Plant	28%	\$ 13,605
WS-Sewage Treatment	36%	\$ 17,493
WS-Sewage Lift Stations	36%	\$ 17,493
	<u>100%</u>	<u>\$ 48,591</u>
Lead Maintenance Mechanic - 1 Position		
WS-Water Plant	28%	\$ 14,509
WS-Sewage Treatment	36%	\$ 18,654
WS-Sewage Lift Stations	36%	\$ 18,654
	<u>100%</u>	<u>\$ 51,817</u>
Utilities Maintenance Supervisor		
WS-Water Plant	28%	\$ 21,555
WS-Sewage Treatment	36%	\$ 27,713
WS-Sewage Lift Stations	36%	\$ 27,713
	<u>100%</u>	<u>\$ 76,981</u>
Environmental Compliance		
WS-Water Plant	50%	\$ 42,109
WS-Sewage Treatment	50%	\$ 42,109
	<u>100%</u>	<u>\$ 84,218</u>
Project Administration Director		
General Fund	29%	\$ 36,085
Water-Sewer Fund	52%	\$ 64,703
Stormwater Fund	19%	\$ 23,642
	<u>100%</u>	<u>\$ 124,430</u>
Project Supervisor		
General Fund	29%	\$ 27,637
Water-Sewer Fund	52%	\$ 49,556
Stormwater Fund	19%	\$ 18,107
	<u>100%</u>	<u>\$ 95,300</u>
Project Inspector		
General Fund	29%	\$ 15,424
Water-Sewer Fund	52%	\$ 27,757
Stormwater Fund	19%	\$ 10,106
	<u>100%</u>	<u>\$ 53,287</u>
Grant/Project Specialist		
General Fund	29%	\$ 15,306
Water-Sewer Fund	52%	\$ 27,446
Stormwater Fund	19%	\$ 10,028
	<u>100%</u>	<u>\$ 52,780</u>

Property Values, Millage Rates and Revenues

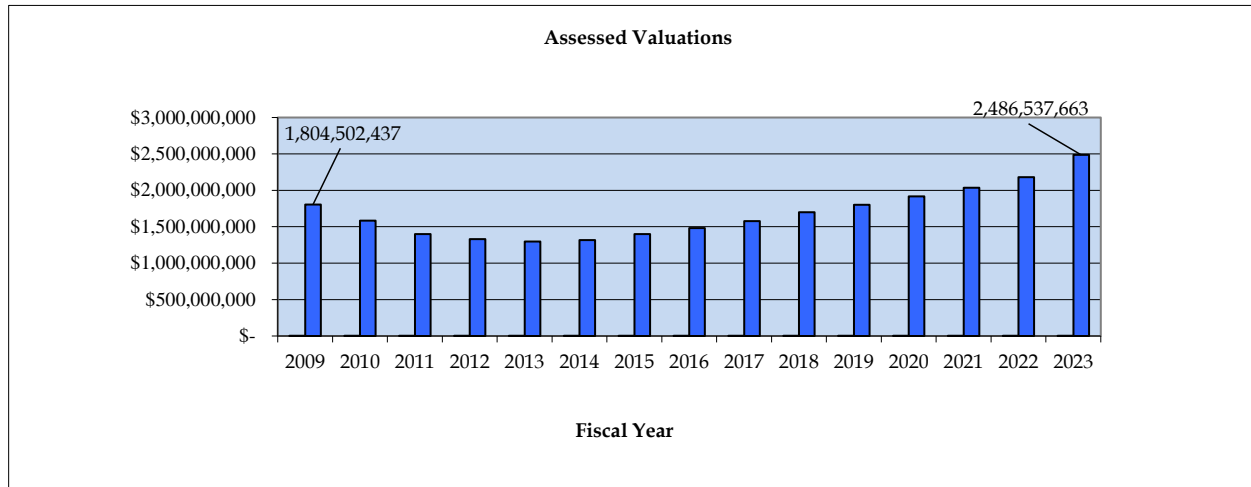
City of Tarpon Springs

Property Values, Millage Rates, & Ad Valorem Revenues

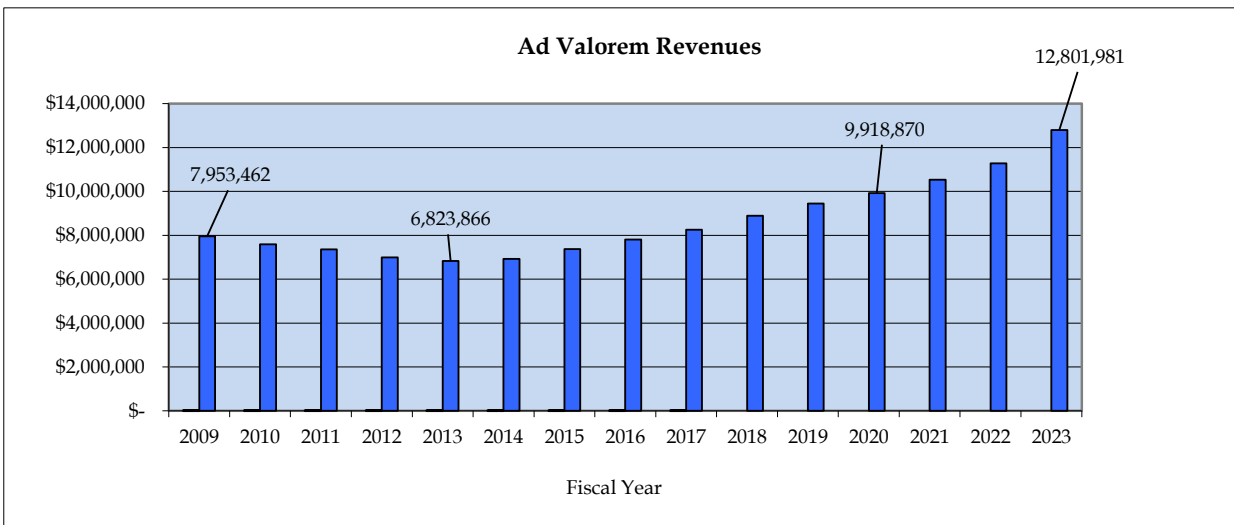
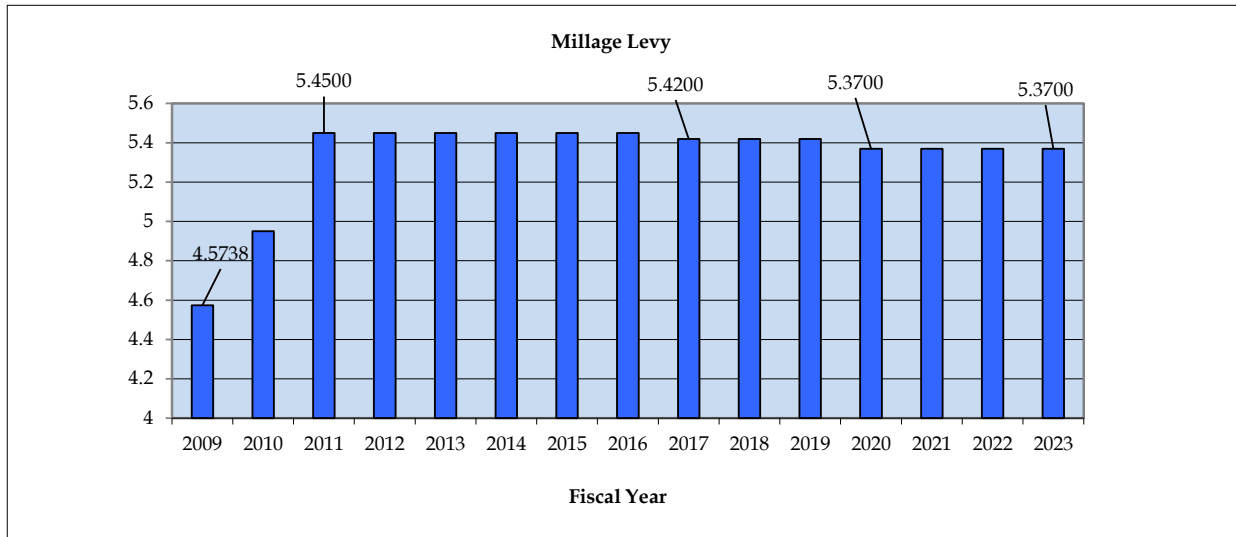
Last Fifteen Fiscal Years

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
2023	2022	2,486,537,663	305,840,466	14.02%	5.3700	-	0.00%	12,801,981	1,524,216	13.52%
2022	2021	2,180,697,197	146,348,158	7.19%	5.3700	-	0.00%	11,277,765	741,218	7.03%
2021	2020	2,034,349,039	117,695,384	6.14%	5.3700	-	0.00%	10,536,547	617,677	6.23%
2020	2019	1,916,653,655	113,506,145	6.29%	5.3700	(0.0500)	-0.92%	9,918,870	470,872	4.98%
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%

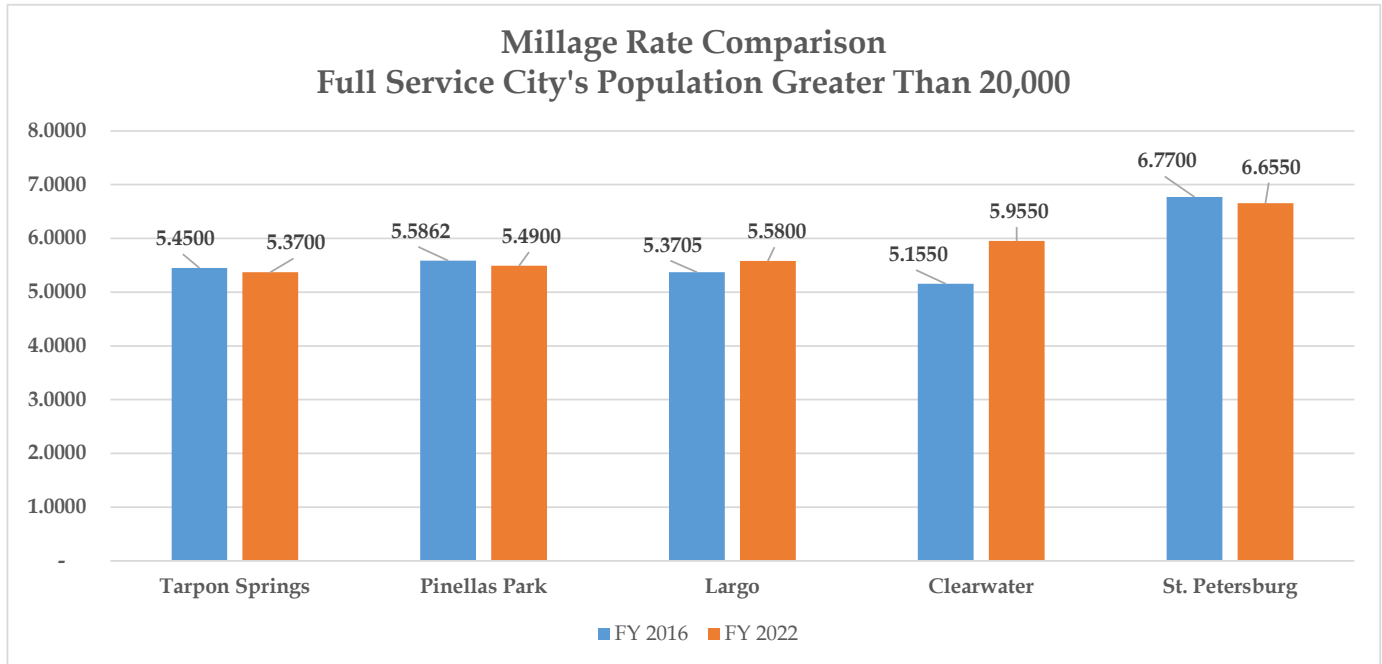
- (A) Final Assessed Valuations except for Fiscal Year 2023 is preliminary estimate from Pinellas County Property Appraiser.
 (B) Final Millage Levy represents the City wide levy only. Fiscal Year 2023 Levy is the Proposed Millage Rate.
 (C) Ad Valorem Tax Revenues are based on actual receipts. Fiscal Year 2022 and FY 2023 is the Budgeted amount.



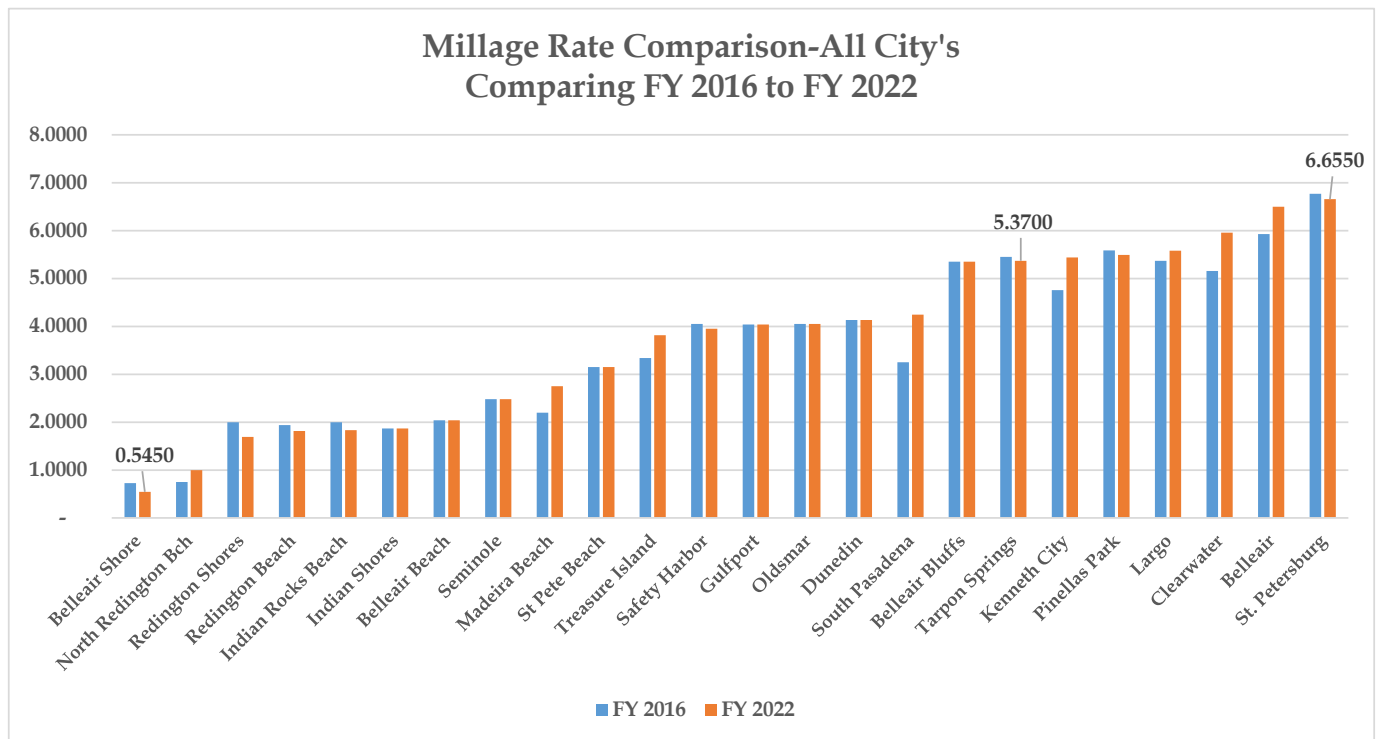
City of Tarpon Springs
Historical Analysis of Millage Rates & Ad Valorem Revenues
Last Fifteen Fiscal Years



**City of Tarpon Springs
Millage Rate Comparisons
Pinellas County
Fiscal Year 2016 to Fiscal Year 2022**



***Full Service City's have their own Police and Fire Departments**



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 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 9/30/2022	2023 Budgeted Debt Service
Water / Sewer Fund:				
Series 2013 A-1 Bonds - Matures 10/1/2036		7,425,000	5,270,000	310,000
Series 2013 A-2 Bonds - Matures 10/1/2042		28,370,000	23,360,000	715,000
Series 2013 A-1 Bonds - Interest 3.59%		-	-	169,138
Series 2013 A-2 Bonds - Interest 3.59%		-	-	846,975
Total Water / Sewer Fund		<u>\$ 35,795,000</u>	<u>\$ 28,630,000</u>	<u>\$ 2,041,113</u>
Penny Fund:				
Fire Ladder Truck Lease 2020				
Principal		\$ 1,094,792	\$ 458,284	\$ 225,726
Interest 3.08%		\$ 103,204	\$ -	\$ 13,874
Five Year Lease		\$ 1,197,996	\$ 458,284	\$ 239,600
Final Payment 4/19/2024				
Fire Truck Lease 2021				
Principal		\$ 846,880	\$ 688,216	\$ 170,539
Interest 1.75%		\$ 46,285	\$ -	\$ 8,095
Five Year Lease		\$ 893,165	\$ 688,216	\$ 178,634
Final Payment 5/14/2026				
First principal payment approximately September 2022 upon delivery of the truck.				
Fire Truck Lease 2024				
Principal		\$ 899,894	\$ 899,894	\$ -
Interest 3.07%		\$ 112,177	\$ -	\$ 27,627
Five Year Lease		\$ 1,012,071	\$ 899,894	\$ 27,627
Final Payment 4/28/2028				
First principal payment approximately April 2024 upon delivery of the truck.				
Total Penny Fund		<u>\$ 3,103,232</u>	<u>\$ 2,046,394</u>	<u>\$ 445,861</u>
TOTALS		<u>\$ 38,898,232</u>	<u>\$ 30,676,394</u>	<u>\$ 2,486,974</u>

Bond Issue

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Inter-Fund Loans Payment Schedule

Interfund Loans			
	Balance 9/30/2022	FY 2023 Payment	Balance 9/30/2023
Sanitation Fund to Golf Course Fund** FY 2010 \$430,415 - Capital expenses and FY 2014 180,000 for green reconstruction	\$ 48,452	\$ (48,452)	\$ -
Sanitation Fund to the Fire Impact Fund** FY 2017 \$500,000 - Fire Station 71 construction	\$ 73,093	\$ (51,455)	\$ 21,638
Sanitation Fund to the CRA Fund* FY 2021 \$300,000 - Land Purchase 61 W Tarpon	\$ 200,000	\$ (100,000)	\$ 100,000
Total	\$ 321,545	\$ (199,907)	\$ 121,638

*Scheduled Repayments

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

Community Profile & Demographic Statistics

City of Tarpon Springs

Community Profile

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	25,359
Male	47.6%
Female	52.4%
Median Age	50.2

AGE GROUPS BY PERCENT

0 to 4	3.6%
5 to 17	13.1%
18 to 24	6.8%
25 to 54	27.8%
55 to 64	16.5%
65 to 79	18.5%
80 and Older	13.7%

RACE

White	86.4%
Black	7.6%
Other	6.0%

INCOME RANGES

<\$15,000	12.8%
\$15,000 to \$24,999	13.4%
\$25,000 to \$49,999	24.7%
\$50,000 to 99,999	25.9%
>\$100,000	23.2%

City of Tarpon Springs

Community Profile

Households	11,152	Housing Units	13,458
Average Household Size	2.30	Built Before 1970	14.5%
Own Homes	71.0%	1970 to 1979	28.7%
Median Household Income	\$53,574	1980 to 1989	28.9%
Median Owner – Occupied Household Value	\$231,900	1990 or later	27.9%

*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

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

Demographics:

Approximate Land Area:		9.11 Square Miles *	Gas:		
			Miles of Mains		45
			Service Lines		1,294
Population:			Police Protection:		
2020		25,937	Stations		1
2010		24,429	Employees		77
2000		20,161			
1990		17,906			
1980		11,900			
1970		9,300			
Statistics:			Fire Protection:		
Municipal Employees:			Stations		3
Full-Time		340	Employees		42
Part-Time		41			
Total		381	Library:		
Streets:			Branches		1
Paved Miles		118.4	Books & Other Materials		90,118
Unpaved Miles		3.6			
Sewer:			Recreational Facilities:		
Treatment Plant		1	Parks in Acres		435.64
Treat. Plant Daily Capacity	4 Million Gallons		Marina Slips		19
Miles of Mains		106	Golf Course 18 Hole		1
Units		12,535	1 - Practice Driving Range		
Water:			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 & 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>
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%
2020	25,937	1,390,747	52,544	49.2	6,483	3.3%
2021	25,359	1,391,263	53,574	50.2	6,523	3.5%

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 & Nine Years Ago

Taxpayer	2021			2012		
	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	\$ 21,475,000	1	1.06%	\$ 15,160,000	1	1.14%
CRP/CRE - Sun Valley LLC	16,825,000	2	0.83%	-		-
CRP/CRE Meadows Owner LLC	15,100,000	3	0.74%	-		-
DDR Tarpon Square LLC	11,925,000	4	0.59%	12,444,980	2	0.94%
Lowes Home Centers Inc	11,084,488	5	0.54%	-		-
Riverside Partners LTD	9,196,000	6	0.45%	10,600,000	3	0.80%
Wal-Mart Stores East LP	7,805,000	7	0.38%	4,441,913	10	0.33%
Storage Trust Properties	7,790,000	8	0.38%	4,485,000	9	0.34%
Lime Street Properties Inc	7,744,000	9	0.38%	4,750,000	8	0.36%
H D B V M Hospitality Inc	7,502,561	10	0.37%	-		-
Shamrock Millco-Sun Valley LLC	-		-	7,125,000	4	0.54%
Turtle Cove Group LLC	-		-	6,571,900	5	0.49%
River Site LLC	-		-	6,045,826	6	0.46%
CRP II - Tarpon Springs LLC	-		-	5,176,491	7	0.39%
TOTAL	\$ <u>116,447,049</u>		<u>5.79%</u>	\$ <u>76,801,110</u>		<u>5.79%</u>

A) Percentages are based on the total assessed value of \$ 1,916,653,655.

B) Percentages are based on the total assessed value of \$ 1,394,806,436

Source: Pinellas County Property Appraiser.

FY 2023 Annual Budget Summary



Total City Revenue Summary

SUMMARY BY FUND AND MAJOR REVENUE SOURCE				
Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
General Fund				
Taxes				
Ad Valorem	9,710,829	10,286,980	10,984,641	12,433,490
Utility Taxes	3,425,760	3,509,721	3,440,409	3,560,263
Communication Service Taxes	887,536	883,221	883,568	874,732
Sales & Use Taxes	138,677	147,306	141,738	140,369
Total Taxes	14,162,802	14,827,228	15,450,356	17,008,854
Permits and Fees	2,315,866	2,682,843	2,520,450	2,681,575
Intergovernmental	2,999,159	3,885,098	3,021,440	3,702,592
Charges for Services	2,926,122	3,043,867	3,196,732	3,355,577
Fines and Forfeitures	161,461	286,062	180,164	182,076
Interest	282,099	57,087	97,847	183,995
Miscellaneous	1,855,925	920,297	847,219	790,645
Non-Revenue				
Transfers	2,188,498	2,219,387	2,271,651	2,446,946
Reserves-Restricted	-	-	496,500	720,709
Total	\$ 26,891,932	\$ 27,921,869	\$ 28,082,359	\$ 31,072,969
Special Revenue Funds				
Hospital Lease				
Interest	58,638	29,339	15,000	31,301
Reserves	-	-	-	-
Total	\$ 58,638	\$ 29,339	\$ 15,000	\$ 31,301
American Rescue Plan Fund				
Interest	-	303	-	147,502
Reserves	-	-	-	2,852,498
Total	\$ -	\$ 303	\$ -	\$ 3,000,000
Local Option Gas Tax Fund				
Taxes	305,692	318,785	327,321	337,141
Interest	817	218	620	394
Reserves	-	-	22,059	12,465
Total	\$ 306,509	\$ 319,003	\$ 350,000	\$ 350,000
Impact Funds				
Permits & Fees	694,809	365,070	268,890	372,067
Intergovernmental	-	-	64,000	-
Interest	22,801	7,623	3,098	4,276
Reserves	-	-	436,913	355,677
Total	\$ 717,610	\$ 372,693	\$ 772,901	\$ 732,020
Grant Funds				
Intergovernmental	154,384	31,058	18,000	18,000
Interest	1,668	30	-	591
Transfers	254,241	-	-	-
Reserves	-	-	-	131,409
Total	\$ 410,293	\$ 31,088	\$ 18,000	\$ 150,000
CRA Trust Funds				
Taxes - Ad Valorem	244,901	276,412	322,255	398,205
Intergovernmental	269,654	276,100	321,849	386,528
Interest	4,961	4,709	-	1,000
Reserves	-	-	-	-
Total	\$ 519,516	\$ 557,221	\$ 644,104	\$ 785,733

Total City Revenue Summary

SUMMARY BY FUND AND MAJOR REVENUE SOURCE				
Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Law Enforcement Program Funds				
Intergovernmental	90,801	24,838	55,000	60,000
Fines and Forfeitures	6,486	24,220	7,200	7,300
Interest	2,175	436	500	903
Reserves	-	-	32,725	36,694
Total	\$ 99,462	\$ 49,494	\$ 95,425	\$ 104,897
Special Program Funds				
Charges for Services	-	45	-	-
Interest	5,131	1,000	-	1,783
Miscellaneous	24,356	200	-	30,000
Reserves	-	-	177,500	168,217
Total	\$ 29,487	\$ 1,245	\$ 177,500	\$ 200,000
Total Special Revenue Funds	\$ 2,141,515	\$ 1,360,386	\$ 2,072,930	\$ 5,353,951
Capital Project Funds				
Taxes	2,618,770	3,134,052	2,738,533	3,522,138
Intergovernmental	417,417	73,050	1,874,390	-
Charges for Services	6,028	-	46,006	298,664
Interest	80,020	28,204	11,423	7,452
Miscellaneous	-	94,632	-	-
Transfers	290,000	150,000	250,000	250,000
Loan Proceeds	1,094,792	-	-	-
Reserves	-	-	377,021	92,607
Total	\$ 4,507,027	\$ 3,479,938	\$ 5,297,373	\$ 4,170,861
Enterprise Funds				
Sanitation Fund				
Intergovernmental	2,845	-	-	-
Charges for Services	5,510,844	5,720,546	6,231,309	7,527,294
Interest	37,569	8,941	16,000	14,538
Miscellaneous	2,349	298,322	-	-
Transfers	-	-	-	-
Reserves	-	-	91,246	113,854
Total	\$ 5,553,607	\$ 6,027,809	\$ 6,338,555	\$ 7,655,686
Water-Sewer Fund				
Intergovernmental	21,538	105,010	-	-
Charges for Services	17,276,536	18,046,963	17,805,353	17,976,538
Interest	227,524	73,252	70,000	125,142
Miscellaneous	12,880	74,431	-	-
Reserves	-	628	3,599,708	2,449,476
Total	\$ 17,538,478	\$ 18,300,284	\$ 21,475,061	\$ 20,551,156
Sewer Impact Fund				
Permits & Fees	185,803	214,138	142,055	222,767
Interest	19,010	(1,562)	3,355	4,508
Miscellaneous/Impact Fees	28	-	-	-
Total	\$ 204,841	\$ 212,576	\$ 145,410	\$ 227,275
Water Impact Fund				
Permits & Fees	213,915	285,360	159,538	296,860
Interest	12,530	2,364	5,839	7,433
Miscellaneous/Impact Fees	7	-	-	-
Reserves	-	-	84,623	-
Total	\$ 226,452	\$ 287,724	\$ 250,000	\$ 304,293

Total City Revenue Summary

SUMMARY BY FUND AND MAJOR REVENUE SOURCE				
Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Construction Fund				
Interest	2	1	-	-
Reserves	-	-	-	-
Total	\$ 2	\$ 1	\$ -	\$ -
Marina Fund				
Charges for Services	114,818	128,605	126,414	140,504
Interest	11	1	-	-
Miscellaneous	1,477	(97)	-	-
Reserves	-	-	-	-
Total	\$ 116,306	\$ 128,509	\$ 126,414	\$ 140,504
Storm Water Fund				
Intergovernmental	154,123	742,956	-	-
Charges for Services	1,666,402	1,746,647	1,858,985	1,957,991
Interest	22,461	(476)	500	1,358
Miscellaneous	1,021	-	-	-
Reserves	-	-	-	-
Total	\$ 1,844,007	\$ 2,489,127	\$ 1,859,485	\$ 1,959,349
Golf Course Fund				
Charges for Services	1,170,507	1,630,856	1,427,007	1,650,969
Miscellaneous	3,621	2,129	-	-
Total	\$ 1,174,128	\$ 1,632,985	\$ 1,427,007	\$ 1,650,969
Total Enterprise Funds	\$ 26,657,821	\$ 29,079,015	\$ 31,621,932	\$ 32,489,232
Internal Service Funds				
Vehicle Maintenance Fund				
Charges for Services	47,686	43,862	57,542	79,464
Miscellaneous	2,842	4,448	-	-
Internal Services	988,080	1,075,782	1,054,971	1,444,971
Reserves	-	-	12,879	-
Total	\$ 1,038,608	\$ 1,124,092	\$ 1,125,392	\$ 1,524,435
Risk Management Fund				
Interest	15,218	687	5,000	4,002
Internal Services	727,743	746,664	821,330	927,538
Reserves	-	-	147,316	143,315
Total	\$ 742,961	\$ 747,351	\$ 973,646	\$ 1,074,855
Total Internal Service Funds	\$ 1,781,569	\$ 1,871,443	\$ 2,099,038	\$ 2,599,290
Gross Total Revenues	\$ 61,979,864	\$ 63,712,651	\$ 69,173,632	\$ 75,686,303
Less Transfers	4,448,562	4,192,461	4,397,952	5,069,455
Net Total Revenues	\$ 57,531,302	\$ 59,520,190	\$ 64,775,680	\$ 70,616,848

Total City Interfund Transfers

Transfers	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Interfund Transfers				
To: General Fund				
From Local Option Gas Tax Fund	200,000	200,000	200,000	200,000
From Federal Grants	6,903	-	-	-
From Employee Benefit Cost Deferral	77,434	-	-	50,000
From Sanitation Fund	409,759	474,335	498,505	602,184
From Water and Sewer Fund	1,364,242	1,404,826	1,424,428	1,438,123
From Storm Water Fund	130,160	140,226	148,718	156,639
From Golf Course Fund	-	-	-	-
	2,188,498	2,219,387	2,271,651	2,446,946
To: Grant Funds				
From General Fund	254,241	-	-	-
	254,241	-	-	-
To: Capital Project Fund				
From Local Option Gas Tax Fund	150,000	150,000	150,000	150,000
From Capital Investment Fund	140,000	-	100,000	100,000
	290,000	150,000	250,000	250,000
To: Water-Sewer Fund				
From Construction Fund	-	628	-	-
	-	628	-	-
Total Interfund Transfers	\$ 2,732,739	\$ 2,370,015	\$ 2,521,651	\$ 2,696,946
Internal Service Fund Charges				
Vehicle Maintenance Charges:				
For General Fund	705,442	758,437	714,557	965,699
For Fed Eq Sharing	-	-	4,413	6,421
For Sanitation Fund	30,358	34,815	36,345	59,850
For Water and Sewer Fund	156,172	152,076	178,702	253,604
For Harbormaster Fund	429	2,154	2,110	2,893
For Storm Water Fund	95,679	128,300	118,844	156,504
Total	988,080	1,075,782	1,054,971	1,444,971
Risk Management Charges:				
For General Fund	360,319	379,947	417,942	439,736
For Sanitation Fund	38,633	39,637	43,601	47,961
For Water and Sewer Fund	279,794	276,809	304,490	379,014
For Marina Fund	4,879	5,006	5,506	6,057
For Storm Water Fund	7,140	7,326	8,058	8,864
For Golf Course Fund	29,356	30,119	33,131	36,444
For Vehicle Maintenance Fund	7,622	7,820	8,602	9,462
Total	727,743	746,664	821,330	927,538
Total Internal Service Fund Charges	\$ 1,715,823	\$ 1,822,446	\$ 1,876,301	\$ 2,372,509
Total Transfers	\$ 4,448,562	\$ 4,192,461	\$ 4,397,952	\$ 5,069,455

Total City Expenditure Summary

SUMMARY BY FUND AND DEPARTMENT

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
General Fund				
City Commission	151,132	146,622	147,307	152,349
City Manager	453,917	454,237	464,659	489,160
Finance	512,695	519,765	516,421	530,760
Procurement Services	239,116	228,555	224,533	227,930
Information Technology	789,915	780,428	810,988	1,035,812
Internal Audit	28,304	39,232	67,691	73,316
Human Resources	292,864	295,410	307,710	329,539
City Attorney	256,443	181,485	188,000	226,000
Planning	493,046	505,842	570,130	842,020
City Clerk	346,245	364,744	400,147	425,283
Police	8,288,934	8,739,234	8,927,708	9,908,177
Fire	5,778,125	5,930,494	6,011,518	6,144,842
Building Development	1,022,819	1,166,343	1,192,155	1,249,406
Public Services	1,624,239	1,762,701	1,250,337	1,495,283
Public Works	3,272,090	3,399,149	3,339,202	3,779,333
Cultural/Civic Services	2,034,196	2,039,698	2,432,329	2,440,458
Project Administration	99,246	89,269	108,569	133,685
Non-Departmental	1,151,195	922,810	1,122,955	1,589,616
Total General Fund	\$ 26,834,521	\$ 27,566,018	\$ 28,082,359	\$ 31,072,969
Special Revenue Funds				
Hospital Lease	-	-	15,000	31,301
American Rescue Plan Fund	-	-	-	3,000,000
Local Option Gas Tax Fund	350,000	350,000	350,000	350,000
Impact Fund	450,360	161,976	772,901	732,020
Grant Fund	399,258	15,435	18,000	150,000
CRA Trust Fund	246,418	957,440	644,104	785,733
Law Enforcement Program Fund	40,951	59,475	95,425	104,897
Special Program Fund	122,082	70,833	177,500	200,000
Total Special Revenue Funds	\$ 1,609,069	\$ 1,615,159	\$ 2,072,930	\$ 5,353,951
Capital Project Fund				
Capital Project Fund	326,624	56,634	350,000	250,000
Capital Investment Fund	140,000	-	100,000	100,000
One Cent Local Option Sales Tax	4,031,919	1,685,392	4,847,373	3,820,861
Total Capital Project Funds	\$ 4,498,543	\$ 1,742,026	\$ 5,297,373	\$ 4,170,861

Total City Expenditure Summary

SUMMARY BY FUND AND DEPARTMENT

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Enterprise Funds				
Sanitation Fund	5,783,080	5,969,360	6,338,555	7,655,686
Water and Sewer Fund				
IT GIS	148,136	192,379	261,330	277,979
Utility Billing	387,410	425,630	478,046	495,656
Collections	230,343	290,069	328,872	367,589
Public Services	7,844,682	8,058,300	15,602,076	14,458,978
Debt Service	1,101,563	1,070,563	2,045,063	2,041,113
Project Administration	251,208	250,147	298,958	353,202
Non-Departmental	4,203,379	4,514,069	2,460,716	2,556,639
	14,166,721	14,801,157	21,475,061	20,551,156
Sewer Impact Fund	488,504	469,698	145,410	227,275
Water Impact Fund	168,789	169,853	250,000	304,293
Construction Fund	1,691,130	1,691,759	-	-
Marina Fund	130,439	143,806	126,414	140,504
Storm Water Fund				
Storm Water	1,416,751	1,581,363	1,788,353	1,871,761
Project Administration	69,819	107,121	71,132	87,588
	1,486,570	1,688,484	1,859,485	1,959,349
Golf Course Fund	1,291,990	1,330,590	1,427,007	1,650,969
Total Enterprise Funds	\$ 25,207,223	\$ 26,264,707	\$ 31,621,932	\$ 32,489,232
Internal Service Funds				
Vehicle Maintenance Fund	1,063,032	1,145,374	1,125,392	1,524,435
Risk Management Fund	876,762	1,082,592	973,646	1,074,855
Total Internal Service Funds	\$ 1,939,794	\$ 2,227,966	\$ 2,099,038	\$ 2,599,290
Gross Total Expenditures	60,089,150	59,415,876	69,173,632	75,686,303
Less Transfers	4,448,562	4,192,461	4,397,952	5,069,455
Net Total Expenditures	\$ 55,640,588	\$ 55,223,415	\$ 64,775,680	\$ 70,616,848

Total City - Expenditures

SUMMARY BY CATEGORY AND ELEMENT

Element Code	Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022 - 2023	Percentage Change
Personnel Services							
11	Executive Salaries	1,638,146	1,838,728	1,891,977	1,982,426	90,449	4.78%
12	Regular Salaries	15,073,633	15,769,039	17,101,019	18,676,264	1,575,245	9.21%
13	Other Salaries and Wages	512,847	564,851	504,438	521,123	16,685	3.31%
14	Overtime	1,281,549	1,373,349	1,068,155	1,194,096	125,941	11.79%
15	Special Pay	314,610	328,242	325,060	385,881	60,821	18.71%
21	FICA	1,323,175	1,406,262	1,511,582	1,651,801	140,219	9.28%
22	Retirement Contribution	2,177,635	2,282,031	2,499,935	2,398,408	(101,527)	-4.06%
23	Life and Health Insurance	4,108,541	3,856,916	4,043,729	4,298,928	255,199	6.31%
24	Workers' Compensation	445,371	513,896	544,172	525,592	(18,580)	-3.41%
25	Unemployment Compensation	13,630	11,530	-	-	-	0.00%
26	Other Postemployment Benefit	39,387	(93,031)	-	-	-	0.00%
	Total Personnel Services	26,928,524	27,851,813	29,490,067	31,634,519	2,144,452	7.27%
Operating Expenses							
31	Professional Services	1,163,745	1,159,843	1,488,899	1,719,295	230,396	15.47%
32	Accounting and Auditing	191,126	179,939	168,378	187,525	19,147	11.37%
33	Court Reporting Services	592	-	-	-	-	0.00%
34	Other Contractual Services	5,950,144	6,065,872	6,668,044	7,833,791	1,165,747	17.48%
40	Travel Per Diem	49,214	59,920	137,304	143,872	6,568	4.78%
41	Communication Services	292,258	313,436	297,765	312,707	14,942	5.02%
42	Freight & Postage Service	77,425	72,549	99,266	114,628	15,362	15.48%
43	Utility Services	-	-	-	-	-	0.00%
43-01	Water/Sewer Service	306,647	289,916	275,704	290,072	14,368	5.21%
43-02	Electric Service	1,886,925	1,689,175	1,823,631	1,873,693	50,062	2.75%
43-03	Gas Service	1,613	1,609	1,800	1,800	-	0.00%
44	Rents and Leases	335,743	359,922	361,176	397,383	36,207	10.02%
45	Insurance	1,661,417	1,917,842	1,879,751	2,113,453	233,702	12.43%
46	Repair and Maintenance	1,786,180	2,041,649	2,168,103	2,342,844	174,741	8.06%
46-04	Vehicle Maintenance and Repairs	942,405	1,097,029	701,432	790,870	89,438	12.75%
46-05	Vehicle Maintenance Parts	314,309	281,891	269,017	365,053	96,036	35.70%
47	Printing and Binding	17,637	22,223	46,128	50,477	4,349	9.43%
48	Promotional Activities	174,720	130,397	168,142	165,329	(2,813)	-1.67%
49	Other Current Charges	247,742	239,004	391,499	507,969	116,470	29.75%
49-01	Interdepartment Allocation	(444,996)	(521,284)	(559,103)	(562,178)	(3,075)	0.55%
51	Office Supplies	18,633	16,857	23,147	22,950	(197)	-0.85%
52	Operating Supplies	2,344,986	2,565,286	2,681,460	3,038,625	357,165	13.32%
52-11	Vehicle Fuel	663,568	764,712	830,894	1,403,660	572,766	68.93%
53	Road Materials and Supplies	131,205	104,750	150,172	154,172	4,000	2.66%
54	Books, Publications and Memberships	84,247	159,877	165,050	101,553	(63,497)	-38.47%
55	Training	82,917	93,157	175,313	188,828	13,515	7.71%
59	Depreciation	4,861,276	5,095,840	-	-	-	0.00%
	Total Operating Expenses	23,141,678	24,201,411	20,412,972	23,558,371	3,145,399	15.41%

Total City - Expenditures

SUMMARY BY CATEGORY AND ELEMENT

Element Code	Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022 - 2023	Percentage Change
Capital Outlay							
61	Land	1,972	708,813	10,000	100,000	90,000	900.00%
62	Buildings	10,632	18,104	130,000	1,065,000	935,000	719.23%
63	Improvements Other Than Buildings	3,820,246	2,481,025	12,669,106	11,528,976	(1,140,130)	-9.00%
64	Machinery and Equipment	1,725,139	194,793	878,444	1,148,710	270,266	30.77%
66	Books, Publications and Library Materials	120,367	111,437	129,011	116,511	(12,500)	-9.69%
68	Intangible Assets	(46,692)	37,102	-	21,040	21,040	100.00%
	Total Capital Outlay	5,631,664	3,551,274	13,816,561	13,980,237	163,676	1.18%
Debt Service							
71	Debt Service-Principal	200,672	216,743	1,372,758	1,421,265	48,507	3.53%
72	Debt Service-Interest	1,140,490	1,093,419	1,090,538	1,065,709	(24,829)	-2.28%
	Total Debt Service	1,341,162	1,310,162	2,463,296	2,486,974	23,678	0.96%
Grants and Aids							
82	Aid to Private Organization	-	-	-	-	-	0.00%
83	Other Grants and Aids	246,489	86,454	176,000	158,500	(17,500)	-9.94%
	Total Grants and Aids	246,489	86,454	176,000	158,500	(17,500)	-9.94%
Transfers							
91	Transfers	2,732,739	2,370,015	2,521,651	2,696,946	175,295	6.95%
	Total Transfers	2,732,739	2,370,015	2,521,651	2,696,946	175,295	6.95%
Non-Operating							
93	Non-Operating Interest	46,141	21,729	13,000	16,000	3,000	23.08%
99	Reserves/Other-Loans	20,753	23,018	280,085	1,154,756	874,671	312.29%
	Total Non-Operating	66,894	44,747	293,085	1,170,756	877,671	299.46%
	Total	\$ 60,089,150	\$ 59,415,876	\$ 69,173,632	\$ 75,686,303	\$ 6,512,671	9.41%

**TOTAL CITY BUDGET
REVENUES, EXPENDITURES AND
FUND BALANCE PROJECTIONS**

	Beginning Balance 10/1/2022*	Revenues	Expenditures	Ending Balance 9/30/2023
General Fund				
Restricted/ Committed	5,783,846	381,087	(1,076,796)	5,088,137
Unassigned	8,842,203	29,971,173	(29,996,173)	8,817,203
Total	14,626,049	30,352,260	(31,072,969)	13,905,340
Hospital Lease 2041-2070	3,130,121	31,301	(31,301)	3,130,121
ARPA	11,800,179	147,502	(3,000,000)	8,947,681
Local Option Gas Tax	98,471	337,535	(350,000)	86,006
School Crossing Guard	8,935	536	(1,200)	8,271
Handicap	16,524	1,866	(5,000)	13,390
Police Impact	462,913	61,553	(61,553)	462,913
Fire Impact	-	51,455	(51,455)	-
Library Impact	447,507	44,323	(400,000)	91,830
Recreation Impact	30,719	112,781	(112,781)	30,719
General Government Impact	89,130	15,120	(15,120)	89,130
Transportation Impact	38,438	91,111	(91,111)	38,438
Federal Equitable Sharing	140,955	60,564	(88,697)	112,822
Public Art	213,040	30,852	(50,000)	193,892
Land Preservation	116,693	467	(100,000)	17,160
Recycling Grant	147,850	18,591	(150,000)	16,441
CRA	176,670	785,733	(785,733)	176,670
Police Education	16,936	2,068	(4,000)	15,004
Police Confiscated Trust	42,260	3,169	(6,000)	39,429
Employee Benefit Cost Deferral	115,994	464	(50,000)	66,458
Capital Project	46,246	250,000	(250,000)	46,246
Sidewalk Improvement Fund	1,848,276	7,393	(100,000)	1,755,669
Local Option Sales Tax	14,409	3,820,861	(3,820,861)	14,409
Sanitation	2,307,318	7,541,832	(7,655,686)	2,193,464
Water - Sewer**	7,776,603	18,101,680	(20,551,156)	5,327,127
Stormwater	224,494	1,959,349	(1,959,349)	224,494
Sewer Impact	1,126,973	227,275	(227,275)	1,126,973
Water Impact	1,858,315	304,293	(304,293)	1,858,315
Marina	(14,584)	140,504	(140,504)	(14,584)
Golf Course	(846,698)	1,650,969	(1,650,969)	(846,698)
Vehicle Maintenance	21,084	1,524,435	(1,524,435)	21,084
Risk Management	976,635	931,540	(1,074,855)	833,320
Total	47,058,455	68,609,382	(75,686,303)	39,981,534
Reserves		7,076,921		
		75,686,303		

* Beginning Balances are projections using cash and/or modified accrual basis.

Beginning balances are also projected based on actual year to date and/or budgeted expenditures for FY 2022.

** At 100% of expenditures.

FY 2023 Annual Budget General Fund



General Fund Summary

General Fund Revenue/Expenditure Summary

SUMMARY BY SOURCE

Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Revenues by Source:				
Taxes				
Ad Valorem	9,710,829	10,286,980	10,984,641	12,433,490
Utility Taxes	3,425,760	3,509,721	3,440,409	3,560,263
Communication Service Taxes	887,536	883,221	883,568	874,732
Local Business Taxes	138,677	147,306	141,738	140,369
Total Taxes	14,162,802	14,827,228	15,450,356	17,008,854
Permits and Fees	2,315,866	2,682,843	2,520,450	2,681,575
Intergovernmental	2,999,159	3,885,098	3,021,440	3,702,592
Charges for Services	2,926,122	3,043,867	3,196,732	3,355,577
Fines and Forfeitures	161,461	286,062	180,164	182,076
Interest	282,099	57,087	97,847	183,995
Miscellaneous	1,855,925	920,297	847,219	790,645
Non-Revenue				
Transfers	2,188,498	2,219,387	2,271,651	2,446,946
Reserves:				
Unassigned	-	-	-	-
Restricted	-	-	496,500	720,709
Total Reserves	-	-	496,500	720,709
Total Non-Revenue	2,188,498	2,219,387	2,768,151	3,167,655
Total	\$ 26,891,932	\$ 27,921,869	\$ 28,082,359	\$ 31,072,969
Expenditures by Category:				
Personnel Services	19,160,974	20,149,614	20,817,568	22,165,244
Operating Services	6,233,302	6,273,280	6,802,264	7,900,909
Capital Outlay	1,006,625	1,112,246	309,011	508,220
Debt Service	-	-	-	-
Grants and Aids	179,379	30,878	76,000	58,500
Transfers/Other	254,241	-	77,516	440,096
Total Expenditures	\$ 26,834,521	\$ 27,566,018	\$ 28,082,359	\$ 31,072,969

General Fund Revenue Summary

SUMMARY BY SOURCE

Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Taxes				
Ad Valorem	9,710,829	10,286,980	10,984,641	12,433,490
Utility Taxes	3,425,760	3,509,721	3,440,409	3,560,263
Communication Service Taxes	887,536	883,221	883,568	874,732
Local Business Taxes	138,677	147,306	141,738	140,369
Total Taxes	14,162,802	14,827,228	15,450,356	17,008,854
Permits and Fees	2,315,866	2,682,843	2,520,450	2,681,575
Intergovernmental	2,999,159	3,885,098	3,021,440	3,702,592
Charges for Services	2,926,122	3,043,867	3,196,732	3,355,577
Fines and Forfeitures	161,461	286,062	180,164	182,076
Interest	282,099	57,087	97,847	183,995
Miscellaneous	1,855,925	920,297	847,219	790,645
Non-Revenue				
Transfers	2,188,498	2,219,387	2,271,651	2,446,946
Reserves:				
Unassigned	-	-	-	-
Restricted	-	-	496,500	720,709
Total Reserves	-	-	496,500	720,709
Total Non-Revenue	2,188,498	2,219,387	2,768,151	3,167,655
Total	\$ 26,891,932	\$ 27,921,869	\$ 28,082,359	\$ 31,072,969

PERCENTAGE OF TOTAL REVENUES:

Taxes	52.7%	53.1%	55.0%	54.7%
Permits and Fees	8.6%	9.6%	9.0%	8.6%
Intergovernmental	11.2%	13.9%	10.8%	11.9%
Charges for Services	10.9%	10.9%	11.4%	10.8%
Fines and Forfeitures	0.6%	1.0%	0.6%	0.6%
Interest	1.0%	0.2%	0.3%	0.6%
Miscellaneous	6.9%	3.3%	3.0%	2.6%
Non-Revenue	8.1%	8.0%	9.9%	10.2%
Total	100.0%	100.0%	100.0%	100.0%

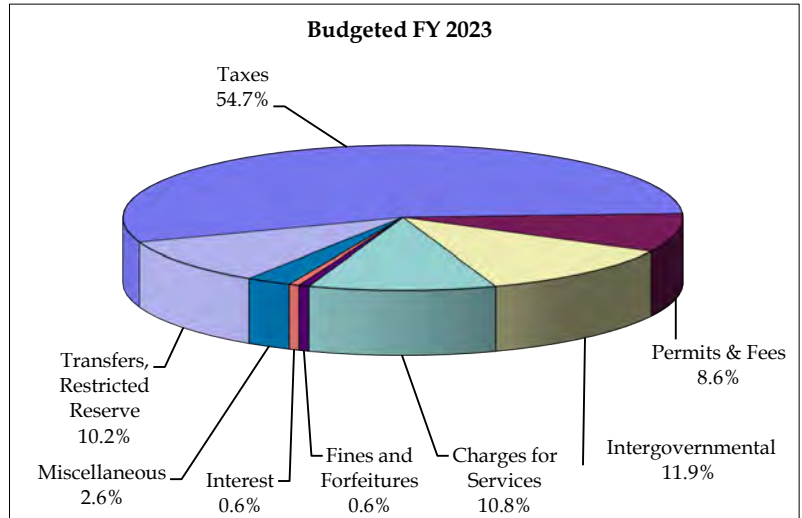
General Fund Revenue Summary

COMPARISON BY SOURCE

Source	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Taxes	15,450,356	17,008,854	1,558,498	10.09%
Permits and Fees	2,520,450	2,681,575	161,125	6.39%
Intergovernmental	3,021,440	3,702,592	681,152	22.54%
Charges for Services	3,196,732	3,355,577	158,845	4.97%
Fines and Forfeitures	180,164	182,076	1,912	1.06%
Interest	97,847	183,995	86,148	88.04%
Miscellaneous	847,219	790,645	(56,574)	-6.68%
Transfers, Restricted Reserve	2,768,151	3,167,655	399,504	14.43%
Total	\$ 28,082,359	\$ 31,072,969	\$ 2,990,610	10.65%

PERCENTAGE OF REVENUES BY SOURCE

Source	Per- centage
Taxes	54.7%
Permits & Fees	8.6%
Intergovernmental	11.9%
Charges for Services	10.8%
Fines and Forfeitures	0.6%
Interest	0.6%
Miscellaneous	2.6%
Transfers, Restricted Reserve	10.2%
Total	100.0%



Total General Fund Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Taxes					
	Ad Valorem				
001-311.10-00	Current	9,673,969	10,260,135	10,955,510	12,403,776
001-311.20-00	Delinquent	36,860	26,845	29,131	29,714
	Total Ad Valorem	9,710,829	10,286,980	10,984,641	12,433,490
	Utility Taxes				
001-314.10-00	Electric - Duke Energy	2,487,761	2,536,653	2,500,200	2,582,394
001-314.30-00	Water	797,975	818,562	778,757	812,120
001-314.30-10	Revenue Write-off	-	-	-	-
001-314.40-00	Natural Gas	110,033	115,984	127,364	128,638
001-314.80-00	Propane Bottle Gas	29,991	38,522	34,088	37,111
	Total Utility Taxes	3,425,760	3,509,721	3,440,409	3,560,263
	Communication Service Taxes				
001-315.00-00	Communication Service Taxes	887,536	883,221	883,568	874,732
	Total Communication Service Taxes	887,536	883,221	883,568	874,732
001-316.00-00	Local Business Taxes				
001-316.01-00	Business Tax	133,955	144,680	136,871	135,502
001-316.02-00	Yard Sale	60	2	200	200
001-316.03-00	Business Tax Penalties	4,662	2,624	4,667	4,667
	Total Local Business Taxes	138,677	147,306	141,738	140,369
	Taxes	\$ 14,162,802	\$ 14,827,228	\$ 15,450,356	\$ 17,008,854
Permits and Fees					
001-322.01-00	Buildings	297,775	323,066	300,753	393,619
001-322.02-00	Plumbing	23,399	25,715	23,633	29,569
001-322.03-00	Electrical	28,679	33,208	32,252	38,113
001-322.04-00	H.A.R.V.	75,741	61,665	54,465	89,226
001-322.05-00	Gas	3,805	6,310	4,110	5,071
001-323.10-00	Franchise Fee - Electricity	1,719,672	1,909,190	1,893,247	1,915,940
001-323.40-00	Franchise Fee - Gas	101,046	98,206	116,264	115,101
001-329.01-00	Signs	1,056	391	1,067	1,061
001-329.02-00	Demolition	2,750	1,100	1,632	1,599
001-329.03-01	Courtesy Inspections	1,590	1,980	3,274	2,947
001-329.03-02	Fees/Services	837	697	1,568	1,521
001-329.03-03	Engineering copies	1,701	48	460	465
001-329.03-04	Planning Plat Review Fee	(394)	-	-	-
001-329.04-00	Tree Removal	6,225	7,125	12,725	12,343
001-329.04-03	Tree Bank	51,984	214,142	75,000	75,000
	Permits and Fees	\$ 2,315,866	\$ 2,682,843	\$ 2,520,450	\$ 2,681,575
Intergovernmental					
001-331.20-03	Bulletproof Vest	3,402	-	2,550	2,576
001-331.20-23	2020-JAGD-PINE-1-Y6-051	5,238	-	-	-
001-331.20-24	2020-JAGD-PINE-1-C9-003	13,936	40,397	-	-
001-331.20-25	2019-JAGD-PINE-4-4R-042	-	4,582	-	-
001-331.50-21	Hurricane Irma	53,702	-	-	-
001-331.50-23	CARES Act	-	424,706	-	-
001-331.50-24	Vaccine Dist	-	38,711	-	-
001-334.50-21	Hurricane Irma	2,983	-	-	-
001-334.50-22	Historic Des-Review Guide	50,000	-	-	-
001-334.50-27	FEMA-4564-DR Hurricane Sally	-	13,211	-	-
001-334.50-28	Economic Dev Strategy	-	-	-	-
001-334.50-29	Cultural Resources Survey	-	-	-	50,000
001-334.70-16	Arts Celebration	14,791	18,115	25,825	50,000

Total General Fund Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
001-335.12-01	Sales Tax	647,887	767,941	654,366	854,366
001-335.12-02	Eight Cent Motor Fuel Tax	188,572	212,464	190,458	230,458
001-335.14-00	Mobile Home Licenses	20,740	21,904	20,947	22,204
001-335.15-00	Alcohol Beverage Licenses	32,696	33,224	32,859	33,516
001-335.18-01	Half-Cent Sales Tax	1,581,655	1,851,893	1,697,472	2,007,472
001-335.23-00	Firefighters Supp. Comp.	11,794	10,547	11,681	11,798
001-335.49-01	Motor Fuel Tax Rebate	9,410	8,720	7,906	8,064
001-335.49-02	Traffic Signal Maint. FDOT	36,595	37,514	38,639	39,412
001-335.49-03	Street Light Maint. FDOT	61,884	63,744	69,300	93,283
001-338.90.01	Library Cooperative	247,398	325,370	249,547	249,547
001-339.01-00	Housing Authority	15,476	10,555	19,890	18,896
001-339.02-00	Walmart Community Grant	1,000	1,500	-	1,000
001-339.03-00	SUGA IT Award	-	-	-	30,000
	Intergovernmental	\$ 2,999,159	\$ 3,885,098	\$ 3,021,440	\$ 3,702,592
Charges for Services					
001-342.10-00	Police Services	369	1,418	1,176	1,211
001-342.10-01	School Resource Officer	371,372	384,472	380,448	392,812
001-342.10-04	Outside Duty	52,045	39,535	75,660	74,903
001-342.10-05	Local Agencies	867	710	3,856	3,663
001-342.10-07	State - Crash Tickets	3,360	3,045	3,055	3,086
001-342.20-00	Fire Protection Services	433,127	419,013	439,965	451,203
001-342.40-00	Emergency Services Fees	1,588,805	1,654,653	1,678,082	1,739,262
001-342.40-01	Water Rescue Program	15,000	15,000	15,000	15,000
001-342.40-02	Dive Team Equipment	-	-	-	15,000
001-342.90-03	CME Training	-	14,125	1,020	14,000
001-342.90-05	Learning Management System	1,814	1,687	1,500	1,515
001-343.80-04	Burial Fees	8,681	7,300	5,611	7,892
001-343.80-05	Entombment Fees	78,511	84,645	67,177	75,536
001-347.10-00	Library Fees	10,691	12,238	18,240	17,875
001-347.29-00	Other Park & Recreation	950	150	1,500	1,515
001-347.29-01	Recreation Lessons	28,231	31,091	68,000	66,640
001-347.29-02	Non-resident Fee	4,347	4,478	5,200	5,252
001-347.29-03	Recreation Camps	-	29,816	42,000	42,000
001-347.29-04	Recreation Events	7,285	1,235	3,000	3,090
001-347.29-05	Recreation Athletics	13,209	16,093	15,500	16,120
001-347.29-06	Other Sales	407	59	1,050	1,029
001-347.29-07	Weight Room	1,882	1,118	1,350	1,364
001-347.29-08	Advertising	-	374	300	312
001-347.29-09	Miscellaneous Taxable Sales	67	40	-	30
001-347.29-10	Rec Building Supervisor	1,960	564	6,840	6,498
001-347.29-11	Ballfield Electric Fees	6,124	8,293	-	1,100
001-347.29-12	Resident Activity Card	1,401	1,121	1,300	1,313
001-347.29-14	Plant Sales	78	76	-	75
001-347.31-02	Museum Store Sales	715	75	-	65
001-347.39-02	Ticket Sales	65,170	69,389	130,000	141,500
001-347.39-06	Concessions-Soda/Coffee	178	32	-	-
001-347.39-07	Concessions-Soda/Water	638	86	-	-
001-347.39-08	Concessions-Soda/Candy	323	86	-	-
001-347.39-09	Chips	116	-	-	-
001-347.40-02	Snow Place	7,811	-	7,141	6,998
001-347.40-03	Off Duty Employees	3,482	-	1,836	1,928
001-349.03-00	Plan Checking Fees	148,715	166,935	154,711	170,541
001-349.03-01	Fire	6,133	4,800	3,822	3,784

Total General Fund Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
001-349.04-00	Site Plan Fees	26,291	29,600	24,482	29,378
001-349.04-01	Fire	385	325	306	303
001-349.04-02	Legal Advertising	550	2,782	919	1,011
001-349.04-03	Postage - Notification	-	866	-	900
001-349.05-00	Payroll Administrative Fees	635	622	714	700
001-349.06-00	City Clerks Fees/Charges	13,656	16,795	13,793	15,172
001-349.06-02	Admin - Code Enforcement	1,000	1,100	1,020	1,010
001-349.07-00	Transportation Impact Admin. Fees	6,629	7,214	5,203	6,244
001-349.08-03	Safford Tours	2,679	2,615	2,244	2,693
001-349.08-04	Heritage Tours	2,183	3,538	2,828	3,111
001-349.08-06	Handling Fee - Tickets	4,013	378	6,400	6,464
001-349.09-00	FL DCA Admin Fees	983	1,085	918	909
001-349.10-00	Building/Code Enforcement Fees	1,844	1,890	2,040	2,030
001-349.11-00	FL DBPR Admin Fee	1,160	1,305	1,020	1,030
001-349.12-00	Attorney Fees - Code Enf	250	-	505	510
	Charges for Services	\$ 2,926,122	\$ 3,043,867	\$ 3,196,732	\$ 3,355,577
Fines and Forfeitures					
001-351.10-00	Court Fines	39,641	45,601	41,208	40,796
001-354.01-00	Code Enforcement Brd Fines	119,230	233,765	127,456	131,280
001-354.03-00	Prosecution/ Abatement Chg	2,590	6,696	11,500	10,000
	Fines and Forfeitures	\$ 161,461	\$ 286,062	\$ 180,164	\$ 182,076
Miscellaneous					
	Interest				
001-361.10-00	Interest on Investments	(756)	8,470	97,847	183,995
001-361.10-05	Unrealized Gain (Loss)	11,056	(23,735)	-	-
001-361.10-23	Bank United Public Fund Savings	35,607	3,938	-	-
001-361.10-24	BOA	401	162	-	-
001-361.20-00	State Board Interest	2,793	3,553	-	-
001-361.30-01	Certificate of Deposit	55,735	36,372	-	-
001-361.32-00	Tax Collector	53	-	-	-
001-361.40-01	Federal Farm Credit Bank	49,193	9,650	-	-
001-361.40-02	Federal Home Loan Bank	32,564	2,720	-	-
001-361.40-04	Federal Home Loan Mortgage Corp	92,579	16,750	-	-
001-361.80-01	FMIVT 1-3 yr High Quality	684	(484)	-	-
001-361.80-02	FMIVT Intermediate High Quality	1,640	(109)	-	-
001-361.80-03	FMIVT 0-2 yr High Quality	550	(200)	-	-
	Total Interest	282,099	57,087	97,847	183,995
	Miscellaneous Fees				
001-362.02-00	Buildings and Office	363,461	370,731	378,146	300,000
001-362.04-00	Land Lease	36,000	-	-	-
001-362.04-02	Savannah Cove	73,500	73,500	73,500	73,500
001-362.04-05	Dental Clinic	-	4,000	4,000	4,000
001-362.08-00	Recreation Facility & Equipment	6,125	4,251	16,000	14,400
001-362.10-00	Heritage Center	93	-	475	451
001-362.11-01	Mamas Greek Cuisine	720	720	720	720
001-364.10-00	Cemetery Lots	51,403	97,690	50,375	64,855
001-364.10-01	Mausoleum	161,720	44,761	55,130	54,579
001-364.10-02	Columbarium	7,075	5,319	3,100	5,410
001-364.29-00	Other Land Sales	1,714	-	-	-
001-364.29-01	Perpetual Excl Ease	720,000	-	-	-
001-364.41-00	Surplus Equipment/Furniture	56,478	52,723	30,000	33,000
001-365.10-00	Scrap Sales	687	1,274	2,000	2,200
001-366.90-01	Police Department	70	350	-	-
001-366.90-02	Fire Department	3,290	778	500	500
001-366.90-03	Recreation	7,704	6,978	9,000	6,000
001-366.90-04	Library	35,165	34,832	35,000	20,000
001-366.90-05	Community Center	150	-	250	250

Total General Fund Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
001-366.90-06	Cultural Affairs	15,929	15,395	20,000	20,400
001-366.90-10	Parks Sod Donation	3,200	-	-	-
001-366.90-12	Library - Demy Donation	54,574	-	-	-
001-366.90-23	Safford House	284	138	800	75
001-366.90-52	Heritage Museum	1,324	12	400	208
001-366.90-63	Fourth of July Donations	-	5,000	5,000	5,000
001-366.90-64	Mother Meres Park Landscape	-	-	100	-
001-366.90-73	Cops & Kids Donation	20,712	16,184	5,000	10,000
001-366.90-87	Sponsorship Donations	3,000	14,400	19,000	31,953
001-366.91-01	Sidewalks	11,426	5,885	1,500	1,470
001-366.91-02	Concessions	88	-	2,000	1,960
001-367.01-00	Signs	679	-	-	-
001-369.02-01	Federal Excise Tax	19,306	19,522	19,380	18,992
001-369.30-01	Insurance	1,366	22,530	30,000	29,400
001-369.40-01	Police Department	8,517	11,272	8,000	9,600
001-369.40-04	Fire Department	30,064	420	-	-
001-369.40-05	Parks & Parkways	12,825	552	-	-
001-369.40-06	Roads & Streets	453	655	-	-
001-369.40-10	City Buildings & Grounds	541	15,027	-	-
001-369.40-25	Recreation	4,618	-	-	-
001-369.40-28	Non Departmental	27,880	389	-	-
001-369.40-29	Street Lights	21,820	7,000	-	8,000
001-369.40-30	Décor Lights-Signage	-	3,500	-	-
001-369.90-00	Other Miscellaneous Revenue	3,734	6,634	5,000	5,000
001-369.90-10	Mailing Charge	188	130	100	100
001-369.90-21	Property Damage	(900)	-	-	-
001-369.90-27	Purchasing Card Rebate	66,340	52,649	52,785	47,632
001-369.90-29	Police Training-Reimbursement	(1,223)	-	-	-
001-369.90-30	Federal Reimbursement	18,749	18,025	16,830	17,167
001-369.90-42	Home Depot Rebate	190	142	608	547
001-369.90-50	Advertising Reimbursement	4,886	6,929	2,520	3,276
	Total Miscellaneous Fees	1,855,925	920,297	847,219	790,645
	Miscellaneous	\$ 2,138,024	\$ 977,384	\$ 945,066	\$ 974,640
Non-Revenues					
	Transfers				
001-381.11-06	Local Option Gas Tax	200,000	200,000	200,000	200,000
001-381.11-46	Federal Grants	6,903	-	-	-
001-381.11-63	Employee Benefit Cost Deferral	77,434	-	-	50,000
001-382.44-01	Sanitation	409,759	474,335	498,505	602,184
001-382.44-02	Water-Sewer Fund	1,364,242	1,404,826	1,424,428	1,438,123
001-382.44-06	Storm Water	130,160	140,226	148,718	156,639
	Total Transfers	2,188,498	2,219,387	2,271,651	2,446,946
	Reserves				
001-389.01-00	Carryover Cash	-	-	-	-
001-389.01-03	Tree Bank	-	-	75,000	25,000
001-389.01-05	Perpetual Care	-	-	115,000	256,709
001-389.01-07	Insurance/Other	-	-	70,000	70,000
001-389.01-08	Donations	-	-	136,500	100,000
001-389.01-10	Management Designations	-	-	100,000	245,000
001-389.01-13	Public Safety	-	-	-	24,000
	Total Reserves	-	-	496,500	720,709
	Non-Revenues	\$ 2,188,498	\$ 2,219,387	\$ 2,768,151	\$ 3,167,655
	General Fund	\$ 26,891,932	\$ 27,921,869	\$ 28,082,359	\$ 31,072,969

General Fund Expenditures

SUMMARY BY CATEGORY

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	19,160,974	20,149,614	20,817,568	22,165,244
Operating Services	6,233,302	6,273,280	6,802,264	7,900,909
Capital Outlay	1,006,625	1,112,246	309,011	508,220
Debt Service	-	-	-	-
Grants and Aids	179,379	30,878	76,000	58,500
Transfers/Other	254,241	-	77,516	440,096
Total Expenditures	\$ 26,834,521	\$ 27,566,018	\$ 28,082,359	\$ 31,072,969

PERCENTAGE OF TOTAL EXPENDITURES:

Personnel Services	71.4%	73.1%	74.1%	71.3%
Operating Services	23.2%	22.8%	24.2%	25.4%
Capital Outlay	3.8%	4.0%	1.1%	1.7%
Debt Service	0.0%	0.0%	0.0%	0.0%
Grants and Aids	0.7%	0.1%	0.3%	0.2%
Transfers/Other	0.9%	0.0%	0.3%	1.4%
Total	100.0%	100.0%	100.0%	100.0%

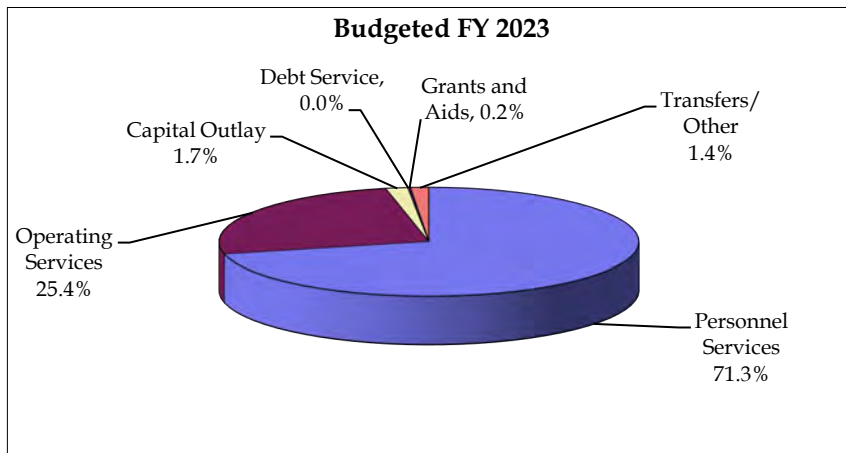
General Fund Expenditures

COMPARISON BY CATEGORY

Expenditure Classification	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Personnel Services	20,817,568	22,165,244	1,347,676	6.47%
Operating Services	6,802,264	7,900,909	1,098,645	16.15%
Capital Outlay	309,011	508,220	199,209	64.47%
Debt Service	-	-	-	0.00%
Grants and Aids	76,000	58,500	(17,500)	-23.03%
Transfers/Other	77,516	440,096	362,580	467.75%
Total Expenditures	\$ 28,082,359	\$ 31,072,969	\$ 2,990,610	10.65%

PERCENTAGE OF EXPENDITURES BY CATEGORY

Expenditure Classification	Percentage
Personnel Services	71.3%
Operating Services	25.4%
Capital Outlay	1.7%
Debt Service	0.0%
Grants and Aids	0.2%
Transfers/Other	1.4%
Total Expenditures	100.0%



General Fund Expenditures

SUMMARY BY FUNCTION

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
General Government	4,682,204	4,399,855	4,798,152	5,917,683
Public Safety	14,775,297	15,730,400	16,056,381	17,244,925
Physical Environment	1,890,664	2,155,288	1,448,876	1,675,059
Transportation	1,244,841	1,258,061	1,155,605	1,270,697
Economic Environment	128,713	128,543	130,958	137,787
Culture and Recreation	3,858,561	3,893,871	4,492,387	4,826,818
Transfers	254,241	-	-	-
Total Expenditures	\$ 26,834,521	\$ 27,566,018	\$ 28,082,359	\$ 31,072,969

PERCENTAGE OF TOTAL EXPENDITURES:

General Government	17.4%	16.0%	17.1%	19.1%
Public Safety	55.1%	57.1%	57.2%	55.5%
Physical Environment	7.1%	7.7%	5.1%	5.4%
Transportation	4.6%	4.6%	4.1%	4.1%
Economic Environment	0.5%	0.5%	0.5%	0.4%
Culture and Recreation	14.4%	14.1%	16.0%	15.5%
Non-Expenditure Disbursement	0.9%	0.0%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

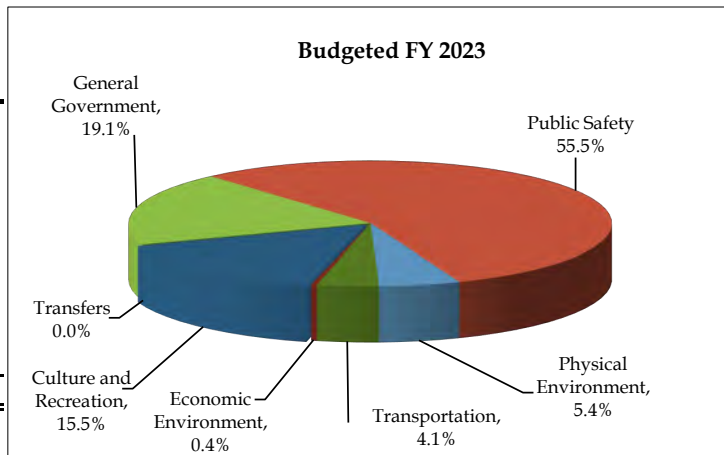
General Fund Expenditures

COMPARISON BY FUNCTION

Expenditure Classification	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
General Government	4,798,152	5,917,683	1,119,531	23.33%
Public Safety	16,056,381	17,244,925	1,188,544	7.40%
Physical Environment	1,448,876	1,675,059	226,183	15.61%
Transportation	1,155,605	1,270,697	115,092	9.96%
Economic Environment	130,958	137,787	6,829	5.21%
Culture and Recreation	4,492,387	4,826,818	334,431	7.44%
Non-Expenditure Disbursement	-	-	-	0.00%
Total Expenditures	\$ 28,082,359	\$ 31,072,969	2,990,610	10.65%

PERCENTAGE OF EXPENDITURES BY FUNCTION

Expenditure Classification	Percentage
General Government	19.1%
Public Safety	55.5%
Physical Environment	5.4%
Transportation	4.1%
Economic Environment	0.4%
Culture and Recreation	15.5%
Transfers	0.0%
Total Expenditures	100.0%



Total General Fund Expenditures

SUMMARY BY DEPARTMENT				
Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
City Commission	151,132	146,622	147,307	152,349
City Manager	453,917	454,237	464,659	489,160
Finance	512,695	519,765	516,421	530,760
Procurement Services	239,116	228,555	224,533	227,930
Information Technology	789,915	780,428	810,988	1,035,812
Internal Audit	28,304	39,232	67,691	73,316
Human Resources	292,864	295,410	307,710	329,539
City Attorney	256,443	181,485	188,000	226,000
Planning	493,046	505,842	570,130	842,020
City Clerk	346,245	364,744	400,147	425,283
Police	8,288,934	8,739,234	8,927,708	9,908,177
Fire	5,778,125	5,930,494	6,011,518	6,144,842
Building Development	1,022,819	1,166,343	1,192,155	1,249,406
Public Services:				
Recreation	682,479	692,526	799,294	845,958
Cemetery	941,760	1,070,175	451,043	649,325
Public Works:				
Facilities Maintenance	888,563	979,442	922,833	968,234
Parks & Parkways	1,076,500	1,090,227	1,186,353	1,455,234
North Anclote Park	65,386	71,419	74,411	85,168
Streets	1,241,641	1,258,061	1,155,605	1,270,697
Cultural/Civic Services:				
Library	1,453,122	1,492,108	1,660,392	1,627,790
Cultural	581,074	547,590	771,937	812,668
Project Administration	99,246	89,269	108,569	133,685
Non-Departmental	1,151,195	922,810	1,122,955	1,589,616
Total Expenditures	\$ 26,834,521	\$ 27,566,018	\$ 28,082,359	\$ 31,072,969

Total General Fund Expenditures

COMPARISON BY DEPARTMENT				
Expenditure Classification	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
City Commission	147,307	152,349	5,042	3.42%
City Manager	464,659	489,160	24,501	5.27%
Finance	516,421	530,760	14,339	2.78%
Procurement Services	224,533	227,930	3,397	1.51%
Information Technology	810,988	1,035,812	224,824	27.72%
Internal Audit	67,691	73,316	5,625	8.31%
Human Resources	307,710	329,539	21,829	7.09%
City Attorney	188,000	226,000	38,000	20.21%
Planning	570,130	842,020	271,890	47.69%
City Clerk	400,147	425,283	25,136	6.28%
Police	8,927,708	9,908,177	980,469	10.98%
Fire	6,011,518	6,144,842	133,324	2.22%
Building Development	1,192,155	1,249,406	57,251	4.80%
Public Services	1,250,337	1,495,283	244,946	19.59%
Public Works	3,339,202	3,779,333	440,131	13.18%
Cultural/Civic Services	2,432,329	2,440,458	8,129	0.33%
Project Administration	108,569	133,685	25,116	23.13%
Non-Departmental	1,122,955	1,589,616	466,661	41.56%
Total Expenditures	\$ 28,082,359	\$ 31,072,969	\$ 2,990,610	10.65%

Total General Fund Expenditures

SUMMARY BY CATEGORY AND ELEMENT							
Element Code	Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Budget FY 2022 - FY 2023	
						Dollar Change	Percentage Change
Personnel Services							
11	Executive Salaries	1,350,886	1,520,120	1,540,915	1,614,665	73,750	4.79%
12	Regular Salaries	10,591,000	11,177,040	11,828,313	12,918,110	1,089,797	9.21%
13	Other Salaries and Wages	329,222	367,465	328,968	323,072	(5,896)	-1.79%
14	Overtime	919,221	1,028,305	839,520	922,162	82,642	9.84%
15	Special Pay	197,923	199,102	225,149	246,420	21,271	9.45%
21	FICA	934,741	1,002,699	1,053,761	1,147,110	93,349	8.86%
22	Retirement Contribution	1,687,994	1,839,438	1,981,619	1,809,511	(172,108)	-8.69%
23	Life and Health Insurance	2,846,774	2,656,224	2,677,147	2,861,438	184,291	6.88%
24	Workers' Compensation	297,781	350,293	342,176	322,756	(19,420)	-5.68%
25	Unemployment Compensation	5,432	8,928	-	-	-	0.00%
	Total Personnel Services	19,160,974	20,149,614	20,817,568	22,165,244	1,347,676	6.47%
Operating Services							
31	Professional Services	770,715	650,459	703,124	973,395	270,271	38.44%
32	Accounting and Auditing	166,037	154,250	142,484	161,470	18,986	13.33%
33	Court Reporting Services	592	-	-	-	-	0.00%
34	Other Contractual Services	546,032	616,121	663,177	757,314	94,137	14.19%
40	Travel Per Diem	36,017	40,886	95,966	101,741	5,775	6.02%
41	Communication Services	213,135	223,292	217,968	229,205	11,237	5.16%
42	Freight & Postage Service	23,209	18,687	25,223	41,828	16,605	65.83%
43-01	Water/Sewer Service	242,239	228,440	216,212	224,006	7,794	3.60%
43-02	Electric Service	720,594	659,069	689,567	715,355	25,788	3.74%
43-03	Gas Utility	1,613	1,609	1,800	1,800	-	0.00%
44	Rents and Leases	236,254	227,852	237,262	243,371	6,109	2.57%
45	Insurance	430,974	461,212	475,702	535,184	59,482	12.50%
46	Repair and Maintenance	967,155	1,154,711	1,223,427	1,296,843	73,416	6.00%
46-04	Vehicle Maintenance and Repairs	622,635	640,254	468,575	535,227	66,652	14.22%
47	Printing and Binding	13,204	19,126	40,700	41,875	1,175	2.89%
48	Promotional Activities	164,630	120,314	152,419	144,189	(8,230)	-5.40%
49	Other Current Charges	51,184	33,071	197,307	311,577	114,270	57.91%
49-01	Interdepartment Allocation	(444,996)	(521,284)	(559,103)	(562,178)	(3,075)	0.55%
51	Office Supplies	12,046	10,635	14,612	14,306	(306)	-2.09%
52	Operating Supplies	1,019,459	1,021,710	1,185,991	1,392,288	206,297	17.39%
52-11	Vehicle Fuel	243,943	268,383	302,161	459,185	157,024	51.97%
53	Road Materials and Supplies	74,878	87,129	104,600	104,600	-	0.00%
54	Books, Publications and Memberships	58,790	94,615	104,727	70,075	(34,652)	-33.09%
55	Training	62,963	62,739	98,363	108,253	9,890	10.05%
	Total Operating Services	6,233,302	6,273,280	6,802,264	7,900,909	1,098,645	16.15%
Capital Outlay							
61	Land	1,972	7,536	-	-	-	0.00%
62	Buildings	-	-	15,000	-	(15,000)	-100.00%
63	Improvements Other Than Buildings	758,713	766,815	165,000	240,000	75,000	45.45%
64	Machinery and Equipment	125,573	189,356	-	151,709	151,709	100.00%
66	Books, Publications and Library Materials	120,367	111,437	129,011	116,511	(12,500)	-9.69%
68	Intangible Assets	-	37,102	-	-	-	0.00%
	Total Capital Outlay	1,006,625	1,112,246	309,011	508,220	199,209	64.47%
Grants and Aids							
82	Aid to Private Organizations	-	-	-	-	-	0.00%
83	Other Grants and Aids	179,379	30,878	76,000	58,500	(17,500)	-23.03%
	Total Grants and Aids	179,379	30,878	76,000	58,500	(17,500)	-23.03%
Transfers							
91	Transfers	254,241	-	-	-	-	0.00%
99	Non-operating	-	-	77,516	440,096	362,580	467.75%
	Total Transfers	254,241	-	77,516	440,096	362,580	467.75%
Total General Fund		\$ 26,834,521	\$ 27,566,018	\$ 28,082,359	\$ 31,072,969	\$ 2,990,610	10.65%

GENERAL FUND FUND BALANCE PROJECTIONS

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Fund Balance					
Restricted/Committed	5,783,846	5,088,137	5,090,068	5,087,975	5,132,227
Unassigned	8,842,203	8,817,203	8,662,646	9,146,705	9,616,375
Total Beginning Fund Balance	\$ 14,626,049	\$ 13,905,340	\$ 13,752,714	\$ 14,234,680	\$ 14,748,602
Revenues:					
Taxes:					
Property	12,433,490	13,183,229	13,978,178	14,681,281	15,419,749
Utility	3,560,263	3,683,448	3,810,895	3,942,752	4,079,172
Communication Service	874,732	865,985	857,325	848,752	840,264
Local Business	140,369	138,965	137,576	136,200	134,838
Permits & Fees	2,681,575	2,788,838	2,900,392	3,016,407	3,137,063
Intergovernmental	3,702,592	3,887,722	4,043,230	4,204,960	4,373,158
Charges for Services	3,355,577	3,489,800	3,629,392	3,774,568	3,925,550
Fines & Forfeitures	182,076	183,897	185,736	187,593	189,469
Miscellaneous:					
Interest	183,995	254,980	327,820	352,049	355,503
Misc.	790,645	804,165	817,916	831,903	846,128
Transfers In	2,446,946	2,439,179	2,529,581	2,623,244	2,720,298
Total Revenues	30,352,260	31,720,208	33,218,041	34,599,708	36,021,193
Total Sources	44,978,309	45,625,549	46,970,755	48,834,388	50,769,795
Expenditures:					
Personnel Services	22,165,244	22,830,201	23,307,342	24,204,675	25,136,555
Operating Services	7,900,909	7,989,958	8,325,536	8,675,209	9,039,568
Capital Outlay	508,220	947,069	994,423	1,093,865	1,203,252
Grants and Aids	58,500	54,106	55,729	57,401	59,123
Transfers/Other	440,096	51,500	53,045	54,636	56,275
Total Expenditures	31,072,969	31,872,835	32,736,075	34,085,786	35,494,773
Ending Fund Balance	\$ 13,905,340	\$ 13,752,714	\$ 14,234,680	\$ 14,748,602	\$ 15,275,022
Ending Fund Balance					
Restricted/Committed	5,088,137	5,090,068	5,087,975	5,132,227	5,232,448
Unassigned	8,817,203	8,662,646	9,146,705	9,616,375	10,042,575
	13,905,340	13,752,714	14,234,680	14,748,602	15,275,022

General Fund Department Expenditures

City Commission

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.

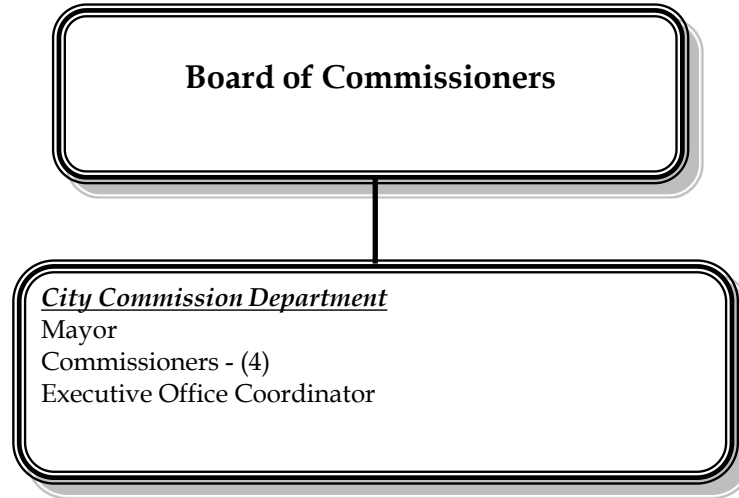
Objective 5: Set zoning and land use policy.

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 2020	FY 2021	FY 2022	FY 2023
Commmissioners	4.00	4.00	4.00	4.00
Executive Office Coordinator*	0.50	0.50	0.50	0.50
Mayor	1.00	1.00	1.00	1.00
Total	5.50	5.50	5.50	5.50

FY 2023:

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

City Commission Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	145,186	141,692	139,767	144,749
Operating Expenditures	5,946	4,930	7,540	7,600
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 151,132	\$ 146,622	\$ 147,307	\$ 152,349

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
City Commission	151,132	146,622	147,307	152,349
Total Expenditures	\$ 151,132	\$ 146,622	\$ 147,307	\$ 152,349

City Commission - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	45,334	45,000	45,000	45,000	-	0.0%
12	Regular Salaries & Wages	31,316	32,136	32,719	34,355	1,636	5.0%
14	Overtime	1,848	1,860	-	-	-	0.0%
21	FICA Taxes	5,611	5,442	5,024	5,149	125	2.5%
22	Retirement Contribution	2,885	2,958	2,846	3,092	246	8.6%
23	Life & Health Insurance	58,086	54,189	54,069	57,042	2,973	5.5%
24	Worker's Compensation	106	107	109	111	2	1.8%
	Personnel Services	\$ 145,186	\$ 141,692	\$ 139,767	\$ 144,749	\$ 4,982	3.6%
40	Travel Per Diem	-	1,024	1,800	1,800	-	0.0%
42	Freight & Postage	354	273	415	415	-	0.0%
47	Printing & Binding	1,613	1,130	1,000	1,000	-	0.0%
48	Promotional Activities	1,364	302	850	850	-	0.0%
51	Office Supplies	266	269	500	500	-	0.0%
52	Operating Supplies	1,210	823	950	1,010	60	6.3%
54	Books-Publ-Subscriptions	964	1,259	1,025	1,025	-	0.0%
55	Training	175	(150)	1,000	1,000	-	0.0%
	Operating Expenditures	\$ 5,946	\$ 4,930	\$ 7,540	\$ 7,600	\$ 60	0.8%
	Department Total	\$ 151,132	\$ 146,622	\$ 147,307	\$ 152,349	\$ 5,042	3.4%

City Manager

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.

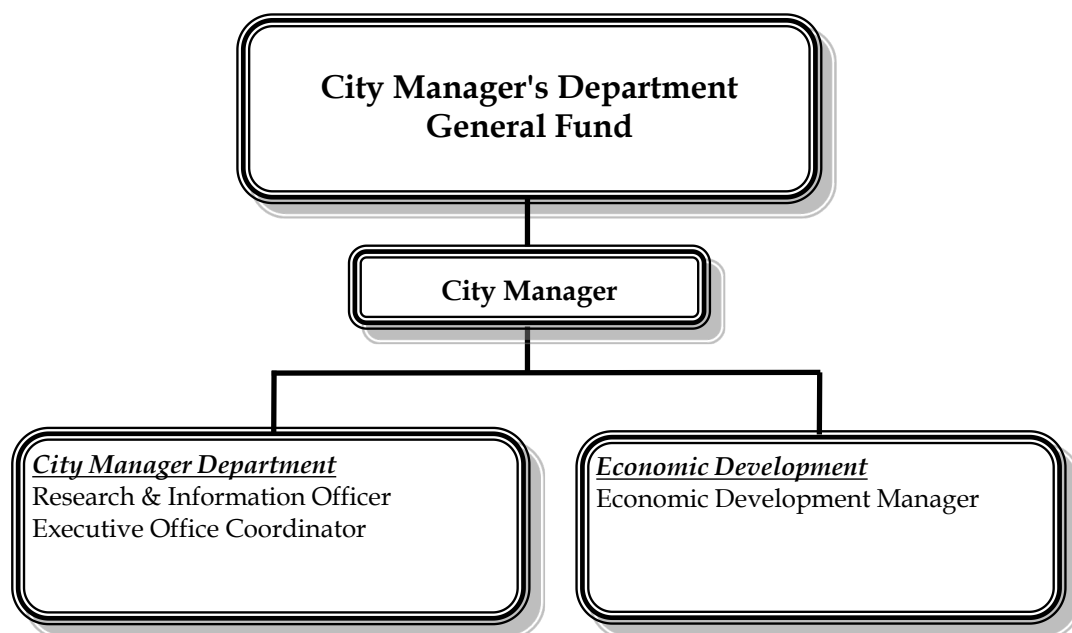
Objective 2: Maintain intergovernmental relations with local, state and federal agencies.

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

Performance Measures

The City has received passing audit reports throughout the current fiscal year 2022, and strives to maintain that in the years to come. For FY 2023 the City has balanced the general fund without the use of restricted funds.

City Manager Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
City Manager:				
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
Economic Development:				
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

FY 2023:

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

City Manager Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	431,981	433,287	441,234	464,098
Operating Expenditures	21,936	20,950	23,425	25,062
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 453,917	\$ 454,237	\$ 464,659	\$ 489,160

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
City Manager	325,204	325,694	333,701	351,373
Economic Development	128,713	128,543	130,958	137,787
Total Expenditures	\$ 453,917	\$ 454,237	\$ 464,659	\$ 489,160

City Manager - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	131,626	135,074	138,577	145,506	6,929	5.0%
12	Regular Salaries & Wages	204,492	203,431	209,788	220,278	10,490	5.0%
14	Overtime	1,848	1,858	-	-	-	0.0%
21	FICA Taxes	25,473	25,648	25,180	26,084	904	3.6%
22	Retirement Contribution	18,265	18,150	18,565	20,149	1,584	8.5%
23	Life & Health Insurance	49,805	48,644	48,631	51,564	2,933	6.0%
24	Worker's Compensation	472	482	493	517	24	4.9%
	Personnel Services	\$ 431,981	\$ 433,287	\$ 441,234	\$ 464,098	\$ 22,864	5.2%
40	Travel Per Diem	7,216	7,901	8,500	8,500	-	0.0%
41	Communication Services	1,268	1,312	1,450	1,500	50	3.4%
42	Freight & Postage	81	23	30	30	-	0.0%
44	Rents & Leases	1,514	1,629	1,500	1,500	-	0.0%
45	Insurance	1,004	1,030	1,133	1,246	113	10.0%
46	Repairs & Maintenance	388	123	300	300	-	0.0%
46-04	Vehicle Maintenance Repairs	2,301	2,252	1,979	2,264	285	14.4%
47	Printing & Binding	100	50	-	-	-	0.0%
48	Promotional Activities	2,565	100	1,080	1,000	(80)	-7.4%
51	Office Supplies	234	147	100	100	-	0.0%
52	Operating Supplies	1,574	875	1,450	1,650	200	13.8%
52-11	Vehicle Fuel	1,716	2,148	2,748	3,817	1,069	38.9%
54	Books-Publ-Subscriptions	1,673	1,916	1,700	1,700	-	0.0%
55	Training	302	1,444	1,455	1,455	-	0.0%
	Operating Expenditures	\$ 21,936	\$ 20,950	\$ 23,425	\$ 25,062	\$ 1,637	7.0%
	Department Total	\$ 453,917	\$ 454,237	\$ 464,659	\$ 489,160	\$ 24,501	5.3%

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: Retain awards for the budget presentation as well as CAFR.

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.

Finance

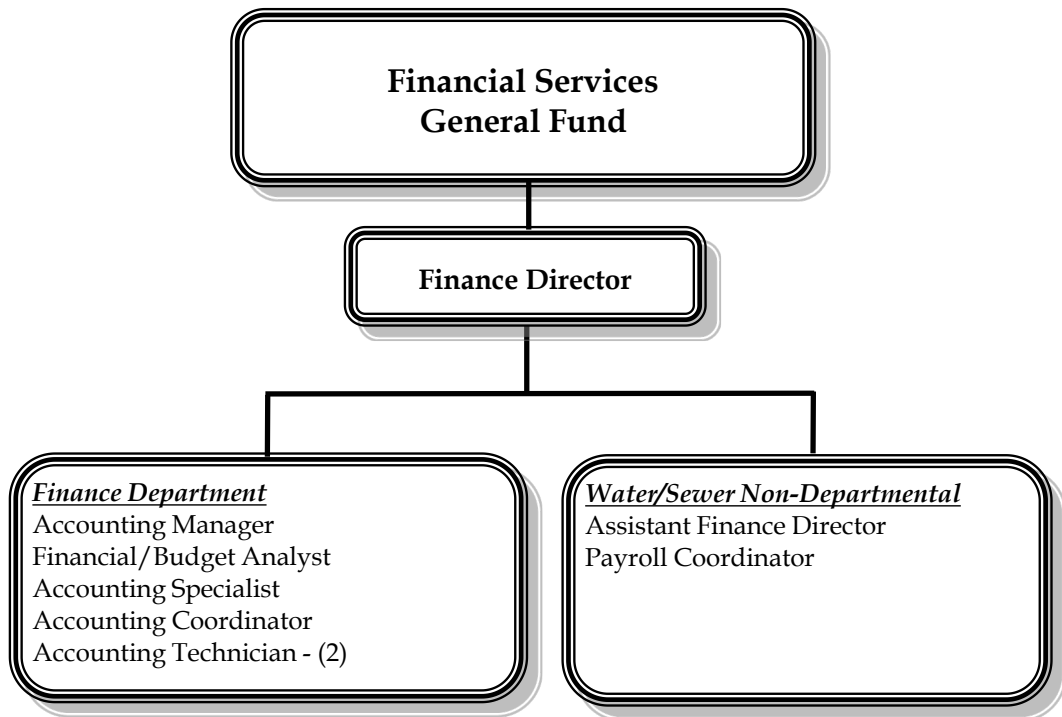
Goal 4: Place backups in each position to ensure the continuous performance of the Finance Department's essential functions

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

Performance Measures

<u>Finance</u>	FY20	FY21	FY22	FY23 Goal
GFOA CAFR Award Received	Y	Y	Y	Y
GFOA Distinguished Budget Presentation Award Received	Y	Y	Y	Y
Audit Opinion Received & Passed	Y	Y	Y	Y
Continued cross-training of employees	Y	Y	Y	Y

Finance Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Accounting Coordinator	1.00	1.00	1.00	1.00
Accounting Manager	1.00	1.00	1.00	1.00
Accounting Specialist	1.00	1.00	1.00	1.00
Accounting Technician	2.00	2.00	2.00	2.00
Financial/Budget Analyst	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00
Total	7.00	7.00	7.00	7.00

Finance Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	608,437	618,261	618,515	648,695
Operating Expenditures	(95,742)	(98,496)	(102,094)	(117,935)
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 512,695	\$ 519,765	\$ 516,421	\$ 530,760

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Finance	512,695	519,765	516,421	530,760
Total Expenditures	\$ 512,695	\$ 519,765	\$ 516,421	\$ 530,760

Finance - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	115,064	117,639	119,318	125,284	5,966	5.0%
12	Regular Salaries & Wages	309,935	318,632	325,230	351,171	25,941	8.0%
14	Overtime	7,378	6,420	1,000	1,000	-	0.0%
21	FICA Taxes	30,215	31,120	32,190	34,633	2,443	7.6%
22	Retirement Contribution	37,617	38,520	38,763	42,971	4,208	10.9%
23	Life & Health Insurance	107,643	105,327	101,391	92,968	(8,423)	-8.3%
24	Worker's Compensation	585	603	623	668	45	7.2%
	Personnel Services	\$ 608,437	\$ 618,261	\$ 618,515	\$ 648,695	\$ 30,180	4.9%
31	Professional Services	1,115	-	-	-	-	0.0%
40	Travel Per Diem	259	-	3,500	3,500	-	0.0%
41	Communication Services	1,207	758	600	600	-	0.0%
42	Freight & Postage	2,823	2,967	3,285	3,285	-	0.0%
44	Rents & Leases	1,456	1,579	1,900	1,900	-	0.0%
46	Repairs & Maintenance	4,780	3,452	2,150	2,150	-	0.0%
49-01	Interdepartment Allocation	(116,023)	(116,760)	(123,329)	(141,470)	(18,141)	14.7%
51	Office Supplies	647	1,752	1,000	1,000	-	0.0%
52	Operating Supplies	6,340	6,116	6,200	8,500	2,300	37.1%
54	Books-Publ-Subscriptions	1,115	1,340	600	600	-	0.0%
55	Training	539	300	2,000	2,000	-	0.0%
	Operating Expenditures	\$ (95,742)	\$ (98,496)	\$ (102,094)	\$ (117,935)	\$ (15,841)	15.5%
	Department Total	\$ 512,695	\$ 519,765	\$ 516,421	\$ 530,760	\$ 14,339	2.8%

Procurement

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.

Performance Measures

	FY20	FY21	FY22*	FY23 Goal
Total Procurement Files Opened***	162	152	170	175
Procurement Files opened using competitive solicitations (including City of Tarpon Springs solicitations and cooperative/piggyback)	99	88	100	120
Procurement Files opened using competitive solicitations (City of Tarpon Springs solicitations ONLY)	60	50	65	70
*FY2022 estimates through 7/31				

Procurement

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.

Performance Measures

	FY20	FY21	FY22	FY23 Goal
PCard rebate received	66,340	52,649	47,160	47,632

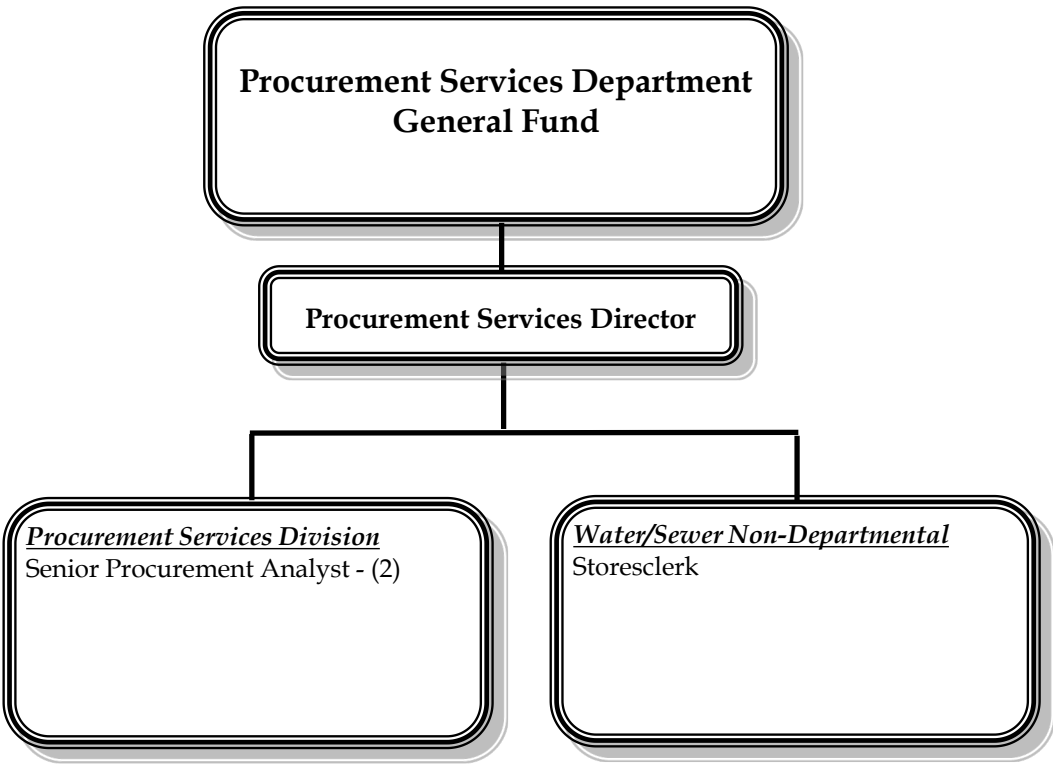
Goal 3: Continue staff development, provide excellent customer service, and provide training for user departments

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 while maintaining professional certifications.

Performance Measures

	FY20	FY21	FY22	FY23 Goal
Professional Certification	Y	Y	Y	Y

Procurement Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Procurement Services Director	1.00	1.00	1.00	1.00
Senior Procurement Analyst	2.00	2.00	2.00	2.00
Total	3.00	3.00	3.00	3.00

Procurement Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	285,225	269,438	266,850	267,825
Operating Expenditures	(46,109)	(40,883)	(42,317)	(39,895)
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 239,116	\$ 228,555	\$ 224,533	\$ 227,930

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Procurement	239,116	228,555	224,533	227,930
Total Expenditures	\$ 239,116	\$ 228,555	\$ 224,533	\$ 227,930

Procurement - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	97,223	101,677	84,066	88,269	4,203	5.0%
12	Regular Salaries & Wages	124,775	107,146	119,357	114,237	(5,120)	-4.3%
21	FICA Taxes	16,913	15,965	15,308	15,238	(70)	-0.5%
22	Retirement Contribution	17,708	17,547	17,698	18,225	527	3.0%
23	Life & Health Insurance	28,290	26,788	30,137	31,572	1,435	4.8%
24	Worker's Compensation	316	315	284	284	-	0.0%
	Personnel Services	\$ 285,225	\$ 269,438	\$ 266,850	\$ 267,825	\$ 975	0.4%
40	Travel Per Diem	(300)	-	2,400	2,700	300	12.5%
41	Communication Services	88	-	-	-	-	0.0%
42	Freight & Postage	-	5	100	100	-	0.0%
44	Rents & Leases	155	155	500	1,100	600	120.0%
46	Repairs & Maintenance	425	316	300	300	-	0.0%
47	Printing & Binding	65	8	-	-	-	0.0%
49-01	Interdepartment Allocation	(50,235)	(49,234)	(52,817)	(54,915)	(2,098)	4.0%
51	Office Supplies	266	24	300	300	-	0.0%
52	Operating Supplies	318	6,108	5,000	5,000	-	0.0%
54	Books-Publ-Subscriptions	929	470	900	1,000	100	11.1%
55	Training	2,180	1,265	1,000	4,520	3,520	352.0%
	Operating Expenditures	\$ (46,109)	\$ (40,883)	\$ (42,317)	\$ (39,895)	\$ 2,422	-5.7%
	Department Total	\$ 239,116	\$ 228,555	\$ 224,533	\$ 227,930	\$ 3,397	1.5%

Information Technology Services

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.

Information Technology Services

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.

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.

Information Technology Services

Goal 5: Application Virtualization and System Management Appliances

Objective1: 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.

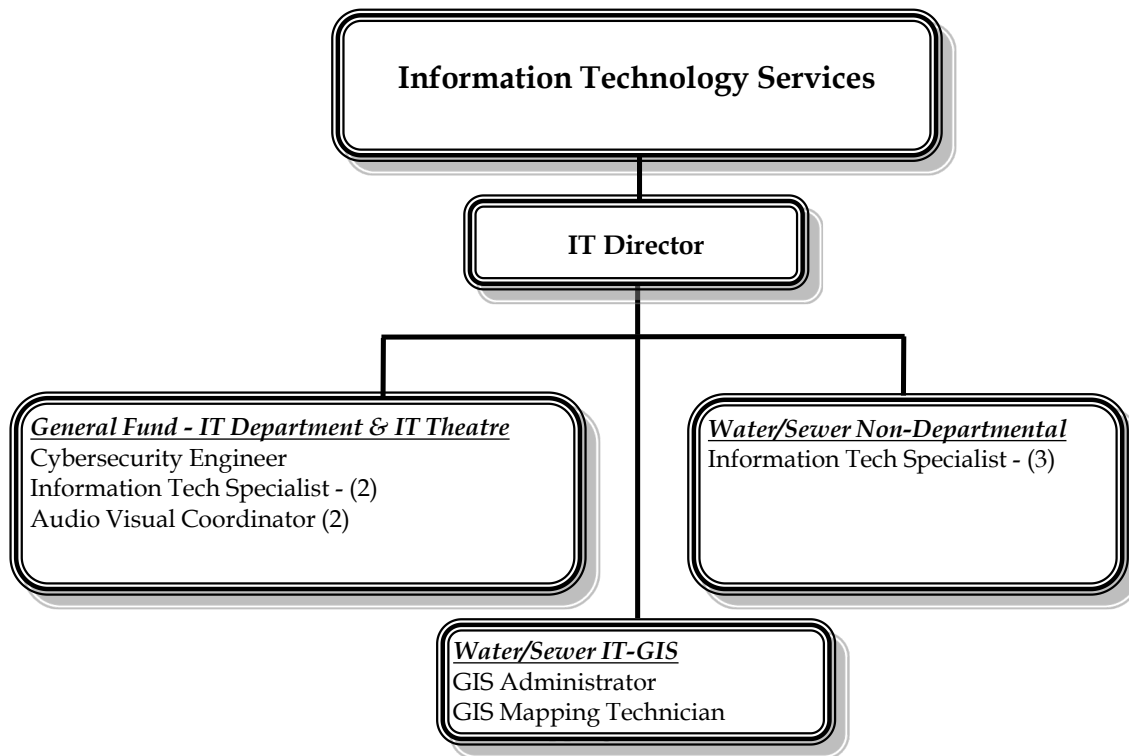
Goal 6: Software Defined Networks

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.

Performance Measures

	FY20	FY21	FY22	FY23 Goal
Help Desk Tickets	3,800	4,325	4,691	4,500
Tickets Closed Within One Hour	710	850	1,288	1,350
Managed Devices	3,000	3,700	3,900	4,000
Microsoft Certified Staff	Y	Y	Y	Y
Successful Audit	Y	Y	Y	Y
Mandatory Security Awareness Training for Employees	Y	Y	Y	Y
Percentage of System Downtime	0.01%	0.01%	0.01%	0.00%

Information Technology Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
IT:				
Cyber Security Engineer*	-	-	0.50	0.50
Information Technology 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	2.75	2.75
IT Theatre:				
Assistant Theatre Operations Manager***	1.00	1.00	1.00	-
Audio Visual Coordinator	-	-	-	2.00
Theatre Operations Manager***	1.00	1.00	1.00	-
Total	2.00	2.00	2.00	2.00
Department Total	4.25	4.25	4.75	4.75

FY 2023:

*This position is funded 50% General Fund in IT and 50% Water-Sewer Fund in Non-Departmental

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

***These positions were re-classed to Audio Visual Coordinator in FY 2023.

Information Technology Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	452,472	430,543	452,899	497,952
Operating Expenditures	318,286	302,849	358,089	537,860
Capital Outlay	19,157	47,036	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 789,915	\$ 780,428	\$ 810,988	\$ 1,035,812

Expenditures by Division/Program

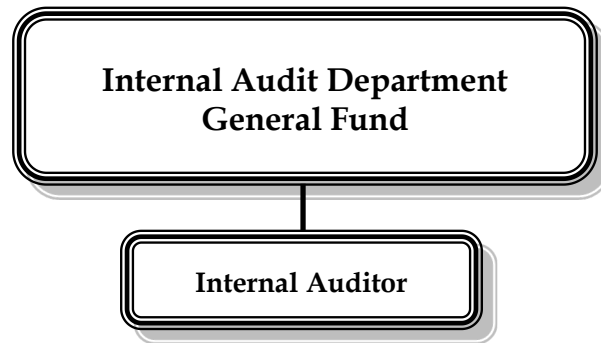
Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Information Technology	603,663	602,987	618,387	813,175
Information Technology Theatre	186,252	177,441	192,601	222,637
Total Expenditures	\$ 789,915	\$ 780,428	\$ 810,988	\$ 1,035,812

Information Technology - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	98,673	101,257	103,883	109,077	5,194	5.0%
12	Regular Salaries & Wages	167,487	171,646	208,792	232,754	23,962	11.5%
13	Other Salaries & Wages	34,715	34,583	-	-	-	0.0%
14	Overtime	34,723	13,281	22,500	22,500	-	0.0%
15	Special Pay	7,687	8,221	7,150	10,925	3,775	52.8%
21	FICA Taxes	25,353	24,417	26,180	28,699	2,519	9.6%
22	Retirement Contribution	26,745	25,107	29,782	33,773	3,991	13.4%
23	Life & Health Insurance	56,687	51,612	54,133	59,699	5,566	10.3%
24	Worker's Compensation	402	419	479	525	46	9.6%
	Personnel Services	\$ 452,472	\$ 430,543	\$ 452,899	\$ 497,952	\$ 45,053	9.9%
31	Professional Services	-	-	31,000	34,000	3,000	9.7%
34	Other Contractual Service	2,580	900	5,000	6,200	1,200	24.0%
40	Travel Per Diem	-	-	500	2,000	1,500	300.0%
41	Communication Services	20,090	18,514	20,665	20,700	35	0.2%
42	Freight & Postage	-	101	50	50	-	0.0%
43-02	Electric Service	146	-	-	-	-	0.0%
44	Rents & Leases	1,301	1,303	1,850	1,850	-	0.0%
45	Insurance	1,953	2,004	2,204	2,425	221	10.0%
46	Repairs & Maintenance	237,377	263,347	295,095	370,395	75,300	25.5%
46-04	Vehicle Maintenance Repairs	53	-	511	-	(511)	-100.0%
49-01	Interdepartment Allocation	(67,922)	(113,878)	(121,605)	(89,166)	32,439	-26.7%
51	Office Supplies	66	19	250	350	100	40.0%
52	Operating Supplies	120,100	109,237	115,381	182,581	67,200	58.2%
52-11	Vehicle Fuel	310	-	213	-	(213)	-100.0%
54	Books-Publ-Subscriptions	200	4,982	975	975	-	0.0%
55	Training	2,032	16,320	6,000	5,500	(500)	-8.3%
	Operating Expenditures	\$ 318,286	\$ 302,849	\$ 358,089	\$ 537,860	\$ 179,771	50.2%
64	Machinery & Equipment	19,157	9,934	-	-	-	0.0%
68	Intangible Assets	-	37,102	-	-	-	0.0%
	Capital Outlay	\$ 19,157	\$ 47,036	\$ -	\$ -	\$ -	0.0%
	Department Total	\$ 789,915	\$ 780,428	\$ 810,988	\$ 1,035,812	\$ 224,824	27.7%

Internal Audit Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Internal Auditor*	-	0.55	0.55	0.55
Total	-	0.55	0.55	0.55

FY 2023:

*This position is split 55% General Fund - Internal Audit and 45% Water-Sewer Fund Non-Departmental

Internal Audit Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	-	23,981	66,391	71,016
Operating Expenditures	28,304	15,251	1,300	2,300
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 28,304	\$ 39,232	\$ 67,691	\$ 73,316

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Internal Audit	28,304	39,232	67,691	73,316
Total Expenditures	\$ 28,304	\$ 39,232	\$ 67,691	\$ 73,316

Internal Audit - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	-	20,906	52,250	53,817	1,567	3.0%
21	FICA Taxes	-	1,559	3,997	4,117	120	3.0%
22	Retirement Contribution	-	456	4,546	4,844	298	6.6%
23	Life & Health Insurance	-	1,001	5,525	8,163	2,638	47.7%
24	Worker's Compensation	-	59	73	75	2	2.7%
	Personnel Services	\$ -	\$ 23,981	\$ 66,391	\$ 71,016	\$ 4,625	7.0%
32	Accounting & Auditing	28,304	13,479	-	-	-	0.0%
40	Travel Per Diem	-	-	500	500	-	0.0%
47	Printing & Binding	-	172	-	-	-	0.0%
51	Office Supplies	-	110	100	100	-	0.0%
52	Operating Supplies	-	1,166	-	1,000	1,000	100.0%
54	Books-Publ-Subscriptions	-	-	200	200	-	0.0%
55	Training	-	324	500	500	-	0.0%
	Operating Expenditures	\$ 28,304	\$ 15,251	\$ 1,300	\$ 2,300	\$ 1,000	76.9%
	Department Total	\$ 28,304	\$ 39,232	\$ 67,691	\$ 73,316	\$ 5,625	8.3%

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 2023 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.

Human Resources

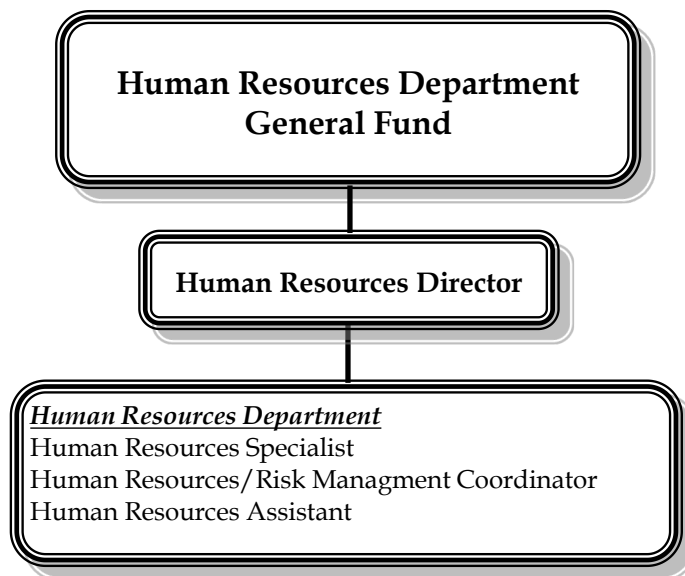
Goal 3: Expedite City Risk Management Claims reporting

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.

Performance Measures

	FY20	FY21	FY22	FY23 Goal
Percent of full time employees enrolled with benefits	100%	100%	100%	100%
Wellness Clinic for City Employees	Y	Y	Y	Y
Percent of On-time Health Insurance Invoices Processed	100%	100%	100%	100%
Percent of On-time Life Insurance Invoices Processed	100%	100%	100%	100%
Percent of Pre-employment procedures completed within 30 days of job offer	100%	100%	100%	100%
Percent of Workers Comp Claims filed on time	100%	100%	100%	100%

Human Resources Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Human Resources Assistant	1.00	1.00	1.00	1.00
Human Resources Director	1.00	1.00	1.00	1.00
HR/Risk Management Coordinator	1.00	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00	1.00
Total	4.00	4.00	4.00	4.00

Human Resources Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	341,527	344,058	348,729	369,718
Operating Expenditures	(48,663)	(48,648)	(41,019)	(40,179)
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 292,864	\$ 295,410	\$ 307,710	\$ 329,539

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Human Resources	288,681	295,410	297,710	319,539
Youth Employment Program	4,183	-	10,000	10,000
Total Expenditures	\$ 292,864	\$ 295,410	\$ 307,710	\$ 329,539

Human Resources - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	115,606	117,721	118,504	124,430	5,926	5.0%
12	Regular Salaries & Wages	138,745	143,287	146,071	155,863	9,792	6.7%
13	Other Salaries & Wages	3,886	-	-	-	-	0.0%
14	Overtime	-	-	500	500	-	0.0%
21	FICA Taxes	19,535	19,687	19,920	21,045	1,125	5.6%
22	Retirement Contribution	22,129	22,710	23,061	25,271	2,210	9.6%
23	Life & Health Insurance	41,275	40,291	40,302	42,216	1,914	4.7%
24	Worker's Compensation	351	362	371	393	22	5.9%
	Personnel Services	\$ 341,527	\$ 344,058	\$ 348,729	\$ 369,718	\$ 20,989	6.0%
31	Professional Services	4,513	7,004	2,500	2,500	-	0.0%
34	Other Contractual Service	-	-	10,500	13,000	2,500	23.8%
40	Travel Per Diem	-	-	100	-	(100)	-100.0%
41	Communication Services	304	324	300	300	-	0.0%
42	Freight & Postage	522	392	500	500	-	0.0%
44	Rents & Leases	734	734	800	800	-	0.0%
46	Repairs & Maintenance	-	-	250	-	(250)	-100.0%
49	Other Current Charges	809	-	1,700	1,500	(200)	-11.8%
49-01	Interdepartment Allocation	(58,124)	(59,207)	(59,269)	(60,479)	(1,210)	2.0%
51	Office Supplies	856	720	500	500	-	0.0%
52	Operating Supplies	1,723	1,385	1,100	1,200	100	9.1%
	Operating Expenditures	\$ (48,663)	\$ (48,648)	\$ (41,019)	\$ (40,179)	\$ 840	-2.0%
	Department Total	\$ 292,864	\$ 295,410	\$ 307,710	\$ 329,539	\$ 21,829	7.1%

City Attorney Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	-	-	-	-
Operating Expenditures	256,443	181,485	188,000	226,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 256,443	\$ 181,485	\$ 188,000	\$ 226,000

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
City Attorney	256,443	181,485	188,000	226,000
Total Expenditures	\$ 256,443	\$ 181,485	\$ 188,000	\$ 226,000

City Attorney - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
31-01	City Attorney-Retainer	72,000	72,000	72,000	100,000	28,000	38.9%
31-02	City Attorney-Litigation	95,631	23,333	55,000	55,000	-	0.0%
31-05	Code Enforcement	15,429	24,711	22,000	21,000	(1,000)	-4.5%
31-06	Municipality/General	58,184	46,617	25,000	40,000	15,000	60.0%
31-07	Legal-Personnel	14,607	14,824	14,000	10,000	(4,000)	-28.6%
33	Court Reporter Services	592	-	-	-	-	0.0%
	Operating Expenditures	\$ 256,443	\$ 181,485	\$ 188,000	\$ 226,000	\$ 38,000	20.2%
	 Department Total	 \$ 256,443	 \$ 181,485	 \$ 188,000	 \$ 226,000	 \$ 38,000	 20.2%

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 & Update the CRA Plan (coordination with Economic Development)	Conduct regular "check-ins" with the BOC on Dept. works plans & progress	
	Evaluate options to improve/expedite the Site Plan Review Process			

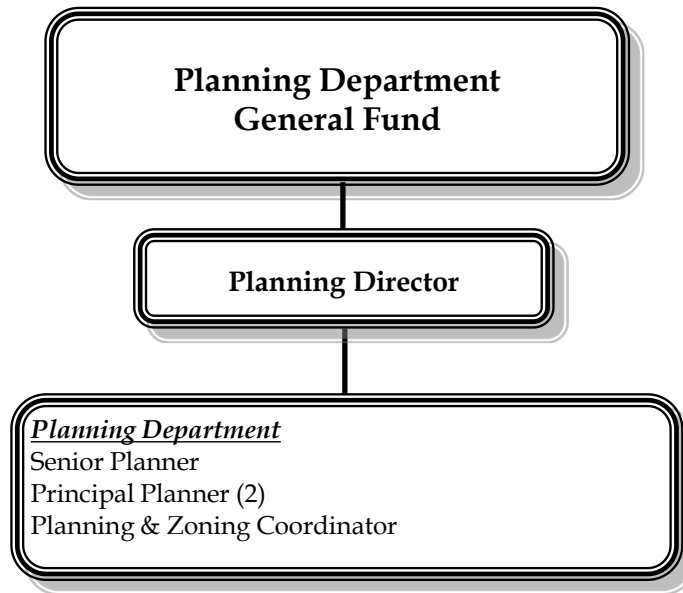
	Goal 1 Outcomes	Goal 2 Outcomes	Goal 3 Outcomes	Goal 4 Outcomes
Outcomes	Reduce internal paperwork	Reduce variances	Department activities support the needs of the City	See Goal 2 Outcomes
	Reduce incoming calls and emails for basic information	Reduce number of amendments to land use and zoning	Citizens 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 Dept. Performance Measures (Fiscal Year)		2019	2020	2021	2022 (estimated)	2023 (target/goal)
Goal 1 Improve Internal and External Customer Service						
1.1	Average Monthly inquiries (Phone, email, records requests)			528	528	400
1.2	Ave monthly staff hours dedicated to permit review			14.5 hours	14.5 hours	14.5 hours
1.3	Board satisfaction with staff presentations & packets			New measure	Satisfactory	Satisfactory
1.4	Average review "turn around" time of building permits			2 days	2 days	2 days
1.5	Avg Site Plan Review Approval Times			166 days	90 days	80 days
Goal 2 Modernization, update, coordination and integration of existing plans and codes to promote "good" growth						
2.1	Variance Applications processed	26	15	12	16	15
2.2	Land Use and Zoning Amendments processed	3	9	5	8	6
2.3	TRC projects reviewed	120	115	116	110	100
2.4	BOC Reviewed Applications	64	60	55	55	50
2.5	HPB Applications Reviewed	25	15	18	16	20
2.6	Other administrative applications reviewed	19	26	22	24	20
2.7	Value of new construction building permits			\$ 27,342,794	\$ 30,200,000	\$ 35,000,000
2.8	CRA / Property Valuations			\$ 89,043,557	\$ 95,847,211	\$ 101,647,381
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 engagement processes				New measure	New measure
3.3	Grant \$ Awarded			\$ 50,000.00	\$100,000	\$50,000
Goal 4 Implement the Comprehensive Plan						
4.1	Completion of Disston Phase I outreach, consensus & next steps			15	100	100
4.2	% Completion of LDC Updates			5	100	100
4.3	% Completion of Comp Plan Updates			0	60	100
4.4	% Completion of SAP/Transect Code Updates			0	100	100
4.5	% Completion of CRA Plan update			0	100	100
4.6	% Completion of MMQOS Evaluation and Update			0	100	100

Planning Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
City Planner	1.00	1.00	-	-
Planning Director	1.00	1.00	1.00	1.00
Planning & Zoning Coordinator	1.00	1.00	1.00	1.00
Principal Planner	1.00	1.00	2.00	2.00
Senior Planner	-	-	1.00	1.00
Total	4.00	4.00	5.00	5.00

Planning Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	278,428	410,865	512,294	559,805
Operating Expenditures	214,618	94,977	57,836	282,215
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 493,046	\$ 505,842	\$ 570,130	\$ 842,020

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Planning	493,046	505,842	570,130	842,020
Total Expenditures	\$ 493,046	\$ 505,842	\$ 570,130	\$ 842,020

Planning - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	48,748	115,508	118,504	124,430	5,926	5.0%
12	Regular Salaries & Wages	158,543	192,962	267,326	296,156	28,830	10.8%
14	Overtime	914	405	1,500	1,500	-	0.0%
21	FICA Taxes	14,992	22,482	29,630	31,923	2,293	7.7%
22	Retirement Contribution	14,942	25,263	33,698	37,988	4,290	12.7%
23	Life & Health Insurance	39,933	51,010	61,094	67,217	6,123	10.0%
24	Worker's Compensation	356	426	542	591	49	9.0%
25	Unemployment Compensation	-	2,809	-	-	-	0.0%
	Personnel Services	\$ 278,428	\$ 410,865	\$ 512,294	\$ 559,805	\$ 47,511	9.3%
31	Professional Services	166,166	54,240	25,000	242,500	217,500	870.0%
31-03	Plat Review	-	5,813	6,000	-	(6,000)	-100.0%
40	Travel Per Diem	-	-	-	1,700	1,700	100.0%
41	Communication Services	1,265	1,051	1,000	1,000	-	0.0%
42	Freight & Postage	2,111	2,509	1,800	6,000	4,200	233.3%
44	Rents & Leases	1,473	1,933	1,500	1,500	-	0.0%
46	Repairs & Maintenance	1,131	258	1,000	-	(1,000)	-100.0%
47	Printing & Binding	151	1,034	1,000	3,000	2,000	200.0%
48	Promotional Activities	-	-	-	1,000	1,000	100.0%
49	Other Current Charges	29,047	14,491	10,000	15,000	5,000	50.0%
51	Office Supplies	443	275	200	344	144	72.0%
52	Operating Supplies	11,195	10,378	5,851	5,851	-	0.0%
54	Books-Publ-Subscriptions	1,636	2,796	3,285	3,120	(165)	-5.0%
55	Training	-	199	1,200	1,200	-	0.0%
	Operating Expenditures	\$ 214,618	\$ 94,977	\$ 57,836	\$ 282,215	\$ 224,379	388.0%
	Department Total	\$ 493,046	\$ 505,842	\$ 570,130	\$ 842,020	\$ 271,890	47.7%

City Clerk's Office

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

Goal 1: Provide quality customer service to citizens and employees

Objective 1: Stay neutral and impartial, rendering equal service to all by recording all meetings for the public to have complete access to the information they are seeking.

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 and maintaining the Certification for Municipal Clerk.

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.

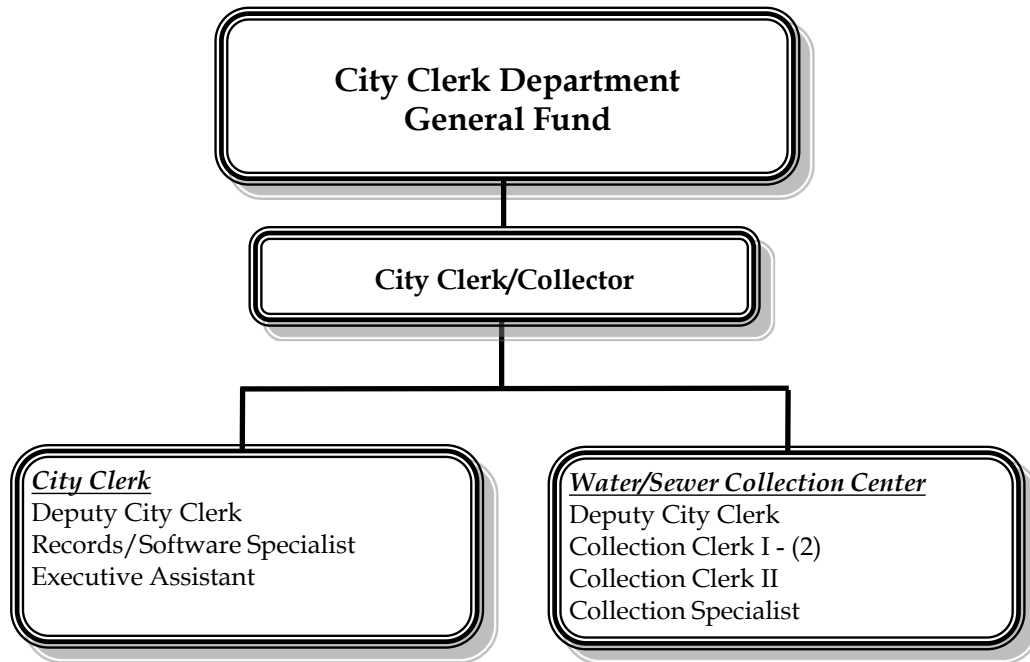
Objective 3: Assist Voters with absentee ballots.

City Clerk's Office

Performance Measures

<u>City Clerk</u>	FY20	FY21	FY22*	FY23 Goal
Meetings recorded (BOC/CRA/CE/Budget Advisory/GEP/Sustainability)	59	55	60	62
Percentage of Meetings Recorded	100%	100%	100%	100%
Ordinances processed	29	20	18	25
Records request processed	1,140	1,050	1,086	1,000
Resolutions processed	56	32	40	45
Percentage of absentee ballots processed on time	100%	100%	100%	100%
Certification for Municipal City Clerk	Y	Y	Y	Y
*FY2022 estimates through 7/31				

City Clerk Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
City Clerk				
City Clerk/Collector	1.00	1.00	1.00	1.00
Deputy City Clerk*	0.50	0.50	0.50	0.50
Executive Assistant	1.00	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

FY 2023:

*This position is funded 50% General Fund - City Clerk and 50% Water-Sewer Fund - Collections

City Clerk Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	301,985	336,732	343,357	354,168
Operating Expenditures	44,260	28,012	56,790	71,115
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 346,245	\$ 364,744	\$ 400,147	\$ 425,283

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
City Clerk	346,245	364,744	400,147	425,283
Total Expenditures	\$ 346,245	\$ 364,744	\$ 400,147	\$ 425,283

City Clerk - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	132,817	171,073	172,211	180,821	8,610	5.0%
12	Regular Salaries & Wages	84,428	79,717	85,356	87,265	1,909	2.2%
14	Overtime	2,374	954	700	700	-	0.0%
21	FICA Taxes	16,256	18,796	19,108	19,543	435	2.3%
22	Retirement Contribution	19,107	21,904	22,469	24,191	1,722	7.7%
23	Life & Health Insurance	46,703	43,932	43,151	41,272	(1,879)	-4.4%
24	Worker's Compensation	300	356	362	376	14	3.9%
	Personnel Services	\$ 301,985	\$ 336,732	\$ 343,357	\$ 354,168	\$ 10,811	3.1%
31	Professional Services	2,915	3,262	10,881	14,381	3,500	32.2%
34	Other Contractual Service	5,585	9,856	7,573	8,398	825	10.9%
40	Travel Per Diem	-	-	600	600	-	0.0%
41	Communication Services	308	343	500	500	-	0.0%
42	Freight & Postage	6,175	1,749	7,194	17,194	10,000	139.0%
43-02	Electric Service	102	-	-	-	-	0.0%
44	Rents & Leases	10,542	2,691	12,401	12,401	-	0.0%
46	Repairs & Maintenance	1,787	2,501	3,008	3,008	-	0.0%
47	Printing & Binding	-	34	-	-	-	0.0%
48	Promotional Activities	1,303	412	1,500	1,500	-	0.0%
49	Other Current Charges	7,398	1,600	2,500	2,500	-	0.0%
51	Office Supplies	882	474	1,000	1,000	-	0.0%
52	Operating Supplies	5,823	4,030	6,966	6,966	-	0.0%
54	Books-Publ-Subscriptions	1,390	1,010	2,167	2,167	-	0.0%
55	Training	50	50	500	500	-	0.0%
	Operating Expenditures	\$ 44,260	\$ 28,012	\$ 56,790	\$ 71,115	\$ 14,325	25.2%
Department Total		\$ 346,245	\$ 364,744	\$ 400,147	\$ 425,283	\$ 25,136	6.3%

Police

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

Police

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 21st Century Policing.

Performance Measures

	FY20	FY21	FY22	FY23 Goal
Police Vehicles Replacement Costs	\$404,683	\$447,319	\$491,683	\$400,000
Cops & Kids Program	\$16,512	\$11,126	\$17,199	\$10,000

Police

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

Performance Measures

There is currently \$8,000 in the FY 2023 budget to upgrade the Police Departments Redaction Software.

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

Police

Performance Measures

	FY20	FY21	FY22	FY23 Goal
Physical Fitness Program Implemented	Y	Y	Y	Y
Lifescan Physical Assessments	Y	Y	Y	Y

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 and examine ways to help reduce crime.

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

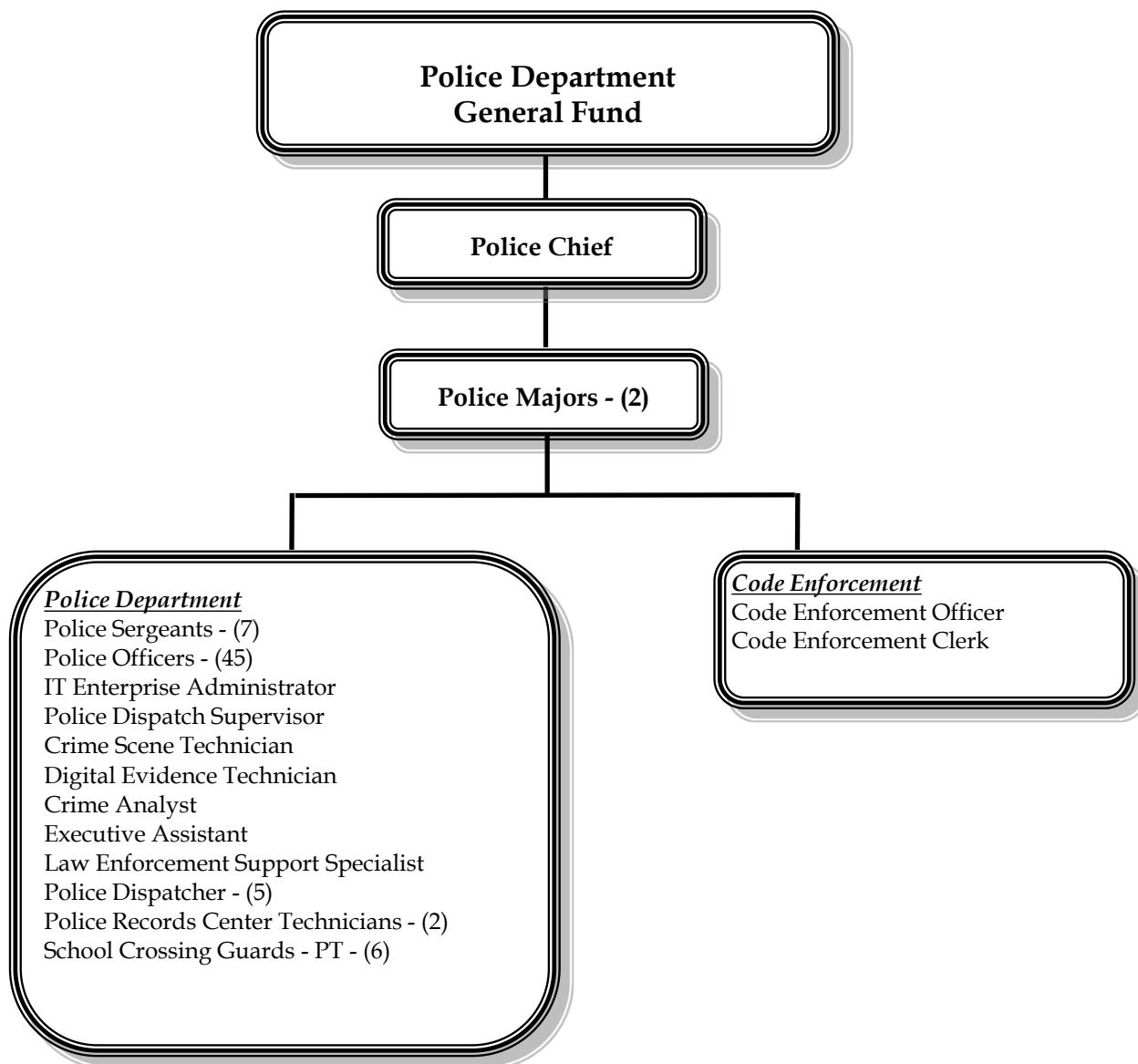
c. Determine total cost

Performance Measures

<u>T.S. Index Offenses</u>	FY19	FY20	FY21	FY23 Goal
Murder	5	3	-	-
Forcible Sex Offenses	13	14	23	-20%
Robbery	9	10	13	-20%
Aggravated Assault	63	75	73	-20%
Burglary	77	70	34	-20%
Larceny	495	439	282	-20%
Motor Vehicle Theft	29	28	32	-20%

*Note UCR Crime Statistics for 2022 are not available as of 9/30/2022.

Police Organizational Chart



Police Personnel Schedule

Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Police Department:				
Communications Dispatcher	-	-	-	-
Crime Scene Analyst	1.00	1.00	1.00	1.00
Crime Scene Technician	1.00	1.00	1.00	1.00
Digital Evidence Technician	-	-	-	1.00
Executive Assistant	1.00	1.00	1.00	1.00
IT Enterprise Administor	-	-	1.00	1.00
Law Enforcement Support Specialist	1.00	1.00	1.00	1.00
Majors	2.00	2.00	2.00	2.00
Police Chief	1.00	1.00	1.00	1.00
Police Computer Coordinator	1.00	1.00	-	-
Police Dispatcher	5.00	5.00	5.00	5.00
Police Dispatch Supervisor	1.00	1.00	1.00	1.00
Police Officers	43.00	43.00	43.00	45.00
Police Records Center Technicians	2.00	2.00	2.00	2.00
School Crossing Guards (Part-Time)	6.00	6.00	6.00	6.00
Sergeants	7.00	7.00	7.00	7.00
Total	72.00	72.00	72.00	75.00
Code Enforcement:				
Code Enforcement Clerk	-	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00
Total	1.00	2.00	2.00	2.00
Department Total	73.00	74.00	74.00	77.00

Police Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	7,013,417	7,369,956	7,415,741	8,057,423
Operating Expenditures	1,270,347	1,317,713	1,511,967	1,826,754
Capital Outlay	5,170	51,565	-	24,000
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 8,288,934	\$ 8,739,234	\$ 8,927,708	\$ 9,908,177

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Police Department	8,224,196	8,615,831	8,774,840	9,749,544
Police Donations	-	181	-	-
Code Enforcement	48,226	116,533	142,868	148,633
Cops & Kids Donations	16,512	6,689	10,000	10,000
Total Expenditures	\$ 8,288,934	\$ 8,739,234	\$ 8,927,708	\$ 9,908,177

Police - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	115,714	133,235	117,896	123,791	5,895	5.0%
12	Regular Salaries & Wages	4,233,340	4,501,318	4,546,803	4,963,591	416,788	9.2%
13	Other Salaries & Wages	47,532	59,043	51,205	56,773	5,568	10.9%
14	Overtime	444,160	484,248	453,575	476,021	22,446	4.9%
15	Special Pay	75,747	75,608	67,455	77,560	10,105	15.0%
15-01	Off-Duty Assignments	41,923	45,676	74,285	74,261	(24)	0.0%
21	FICA Taxes	337,082	362,526	369,773	403,753	33,980	9.2%
22	Retirement Contribution	531,963	642,355	702,412	780,151	77,739	11.1%
23	Life & Health Insurance	1,041,683	898,360	878,315	933,565	55,250	6.3%
24	Worker's Compensation	143,503	167,239	154,022	167,957	13,935	9.0%
25	Unemployment Compensation	770	348	-	-	-	0.0%
	Personnel Services	\$ 7,013,417	\$ 7,369,956	\$ 7,415,741	\$ 8,057,423	\$ 641,682	8.7%
31	Professional Services	61,163	67,656	84,100	120,100	36,000	42.8%
34	Other Contractual Service	37,962	42,921	63,400	66,867	3,467	5.5%
40	Travel Per Diem	11,722	12,112	26,800	27,800	1,000	3.7%
41	Communication Services	122,394	129,714	130,200	134,150	3,950	3.0%
42	Freight & Postage	6,137	6,901	6,564	6,564	-	0.0%
43-01	Water/Sewer Service	2,599	3,172	2,607	3,780	1,173	45.0%
43-02	Electric Service	57,236	61,350	54,946	60,441	5,495	10.0%
44	Rents & Leases	5,716	5,331	10,670	11,590	920	8.6%
45	Insurance	137,010	140,536	134,493	153,560	19,067	14.2%
46	Repairs & Maintenance	134,485	120,074	186,568	203,178	16,610	8.9%
46-04	Vehicle Maintenance Repairs	267,861	290,877	236,790	249,579	12,789	5.4%
47	Printing & Binding	1,342	1,320	3,650	5,650	2,000	54.8%
48	Promotional Activities	7,362	19,521	2,500	2,500	-	0.0%
49	Other Current Charges	7,941	10,270	15,750	17,250	1,500	9.5%
49-01	Interdepartment Allocation	(18,298)	(21,869)	(27,387)	(32,937)	(5,550)	20.3%
51	Office Supplies	3,675	2,368	3,600	3,600	-	0.0%
52	Operating Supplies	234,502	215,730	329,290	459,430	130,140	39.5%
52-11	Vehicle Fuel	160,084	177,948	202,001	284,107	82,106	40.6%
54	Books-Publ-Subscriptions	10,761	11,464	14,645	16,745	2,100	14.3%
55	Training	18,693	20,317	30,780	32,800	2,020	6.6%
	Operating Expenditures	\$ 1,270,347	\$ 1,317,713	\$ 1,511,967	\$ 1,826,754	\$ 314,787	20.8%
63	Improvements O/T Building	-	31,395	-	-	-	0.0%
64	Machinery & Equipment	5,170	20,170	-	24,000	24,000	100.0%
	Capital Outlay	\$ 5,170	\$ 51,565	\$ -	\$ 24,000	\$ 24,000	100.0%
Department Total		\$ 8,288,934	\$ 8,739,234	\$ 8,927,708	\$ 9,908,177	\$ 980,469	11.0%

Fire

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 as well as increasing the number of fire inspections by 5% to help prevent 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, as well as increasing the hydrant testing by 5%. 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.

Performance Measures

<u>Fire:</u>	FY20	FY21	FY22	FY23 Goal
Fire Inspections	790	800	700	800
Hydrant Testing	1,200	1,175	1,200	1,250

Fire

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.

Performance Measures

<u>Fire:</u>	FY20	FY21	FY22	FY23 Goal
EMS Calls	4,200	3,800	4,300	N/A
False Alarms	300	275	275	200

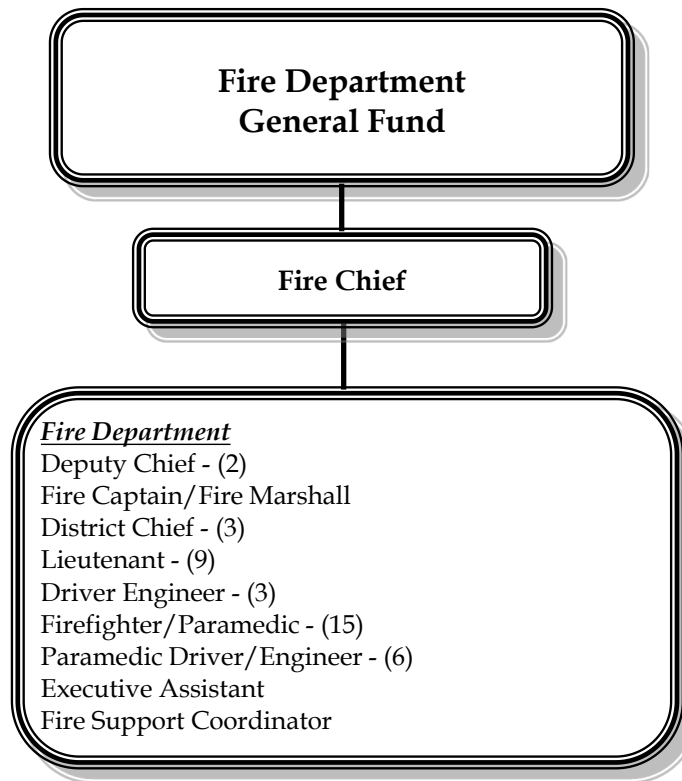
Goal 3: Maintain High state of readiness through Education

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. Strive to maintain at least 20 Fire Officer Certifications and increase the number of fire training hours annually per firefighter by 5.

Performance Measures

<u>Fire:</u>	FY20	FY21	FY22	FY23 Goal
Fire Officer Certification	20	20	20	20
Fire Training Hrs Annually per Firefighter	240	240	240	252

Fire Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Deputy Chief	2.00	2.00	2.00	2.00
District Chief	3.00	3.00	3.00	3.00
Driver Engineer	4.00	4.00	4.00	3.00
Executive Assistant	1.00	1.00	1.00	1.00
Fire Captian/Fire Marshall	1.00	1.00	1.00	1.00
Fire Chief	1.00	1.00	1.00	1.00
Firefighter/Paramedic*	11.00	15.00	15.00	15.00
Fire Support Coordinator	1.00	1.00	1.00	1.00
Lieutenant	9.00	9.00	9.00	9.00
Paramedic Driver/Engineer	5.00	5.00	5.00	6.00
Total	38.00	42.00	42.00	42.00

FY 2023:

*General Fund fully absorbs and funds 4 Firefighter/Paramedics from SAFER Grant in FY2021

Fire Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	4,580,930	4,981,673	5,132,192	5,113,799
Operating Expenditures	892,637	909,926	879,326	1,026,843
Capital Outlay	50,317	38,895	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	254,241	-	-	-
Reserves/Interfund Loans	-	-	-	4,200
Total Expenditures	\$ 5,778,125	\$ 5,930,494	\$ 6,011,518	\$ 6,144,842

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Fire Department	5,770,960	5,897,338	5,996,535	6,128,359
Fire Donation	521	1,154	500	500
Emergency Management	6,644	32,002	14,483	15,983
Total Expenditures	\$ 5,778,125	\$ 5,930,494	\$ 6,011,518	\$ 6,144,842

Fire - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	115,336	118,364	119,152	125,109	5,957	5.0%
12	Regular Salaries & Wages	2,499,395	2,762,809	2,984,659	3,221,213	236,554	7.9%
14	Overtime	348,364	433,315	314,985	350,031	35,046	11.1%
15	Special Pay	41,891	39,496	46,420	45,560	(860)	-1.9%
21	FICA Taxes	201,822	226,074	236,921	257,384	20,463	8.6%
22	Retirement Contribution	738,290	759,627	797,829	483,805	(314,024)	-39.4%
23	Life & Health Insurance	544,513	526,515	515,545	553,531	37,986	7.4%
24	Worker's Compensation	91,319	115,473	116,681	77,166	(39,515)	-33.9%
	Personnel Services	\$ 4,580,930	\$ 4,981,673	\$ 5,132,192	\$ 5,113,799	\$ (18,393)	-0.4%
31	Professional Services	25,512	17,472	25,500	27,500	2,000	7.8%
31-01	Interdepartment Allocation	62,520	65,713	71,155	74,571	3,416	4.8%
32	Accounting & Auditing	3,716	4,127	3,499	4,000	501	14.3%
32-01	Interdepartment Allocation	55,935	62,856	73,634	84,720	11,086	15.1%
34	Other Contractual Service	20	1,380	1,380	1,380	-	0.0%
40	Travel Per Diem	2,574	1,204	11,600	11,600	-	0.0%
41	Communication Services	22,128	25,080	23,000	25,640	2,640	11.5%
42	Freight & Postage	384	325	450	450	-	0.0%
43-01	Water/Sewer Service	81,663	83,158	64,809	70,986	6,177	9.5%
43-02	Electric Service	47,124	48,024	45,252	49,777	4,525	10.0%
43-03	Gas Utility Service	1,613	1,609	1,800	1,800	-	0.0%
44	Rents & Leases	8,508	2,755	2,865	2,865	-	0.0%
45	Insurance	79,258	81,665	77,315	87,586	10,271	13.3%
46	Repairs & Maintenance	127,833	152,151	141,575	158,575	17,000	12.0%
46-01	Interdepartment Allocation	42,090	50,497	58,685	65,690	7,005	11.9%
46-04	Vehicle Maintenance Repairs	176,996	174,754	113,553	122,326	8,773	7.7%
47	Printing & Binding	504	914	425	500	75	17.6%
48	Promotional Activities	9,548	5,402	6,400	7,000	600	9.4%
51	Office Supplies	549	765	1,200	1,200	-	0.0%
52	Operating Supplies	91,139	83,441	84,125	117,740	33,615	40.0%
52-11	Vehicle Fuel	31,831	30,339	40,073	78,891	38,818	96.9%
54	Books-Publ-Subscriptions	9,044	8,776	12,411	11,826	(585)	-4.7%
55	Training	12,148	7,519	18,620	20,220	1,600	8.6%
	Operating Expenditures	\$ 892,637	\$ 909,926	\$ 879,326	\$ 1,026,843	\$ 147,517	16.8%
63	Improvements O/T Building	-	38,895	-	-	-	0.0%
64	Machinery & Equipment	50,317	-	-	-	-	0.0%
	Capital Outlay	\$ 50,317	\$ 38,895	\$ -	\$ -	\$ -	0.0%
91	Transfers	254,241	-	-	-	-	0.0%
99	Reserves	-	-	-	4,200	4,200	100.0%
	Non-Operating	\$ 254,241	\$ -	\$ -	\$ 4,200	\$ 4,200	100.0%
	Department Total	\$ 5,778,125	\$ 5,930,494	\$ 6,011,518	\$ 6,144,842	\$ 133,324	2.2%

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

Goal 1: Achieve Timely Building Services by Providing 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.

Building Development

Performance Measures

<u>Building Development:</u>	FY20	FY21	FY22	FY23 Goal
Average monthly records requests completed	100	105	111	115
Number of permits issued	3,740	3,787	3,377	4,150
Number of permits issued online	1,122	1,652	1,723	1,500
Number of Local Business Taxes issued	1,521	1,652	1,859	1,600
Number of inspections completed	8,426	8,527	8,689	8,750
Number of video inspections completed	2,528	2,558	2,663	3,000

Goal 2: Reduce Insurance Rates for Residents and Businesses

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.

Objective 3: Maintain certifications to improve insurance ratings.

Building Development

Performance Measures

<u>Building Development:</u>	FY20	FY21	FY22	FY23 Goal
CRS* % discount for flood insurance awarded to residents	20%	20%	20%	20%
On-Time monthly reports (12 months)	12	12	12	12
Building Code Administrator Certification	Y	Y	Y	Y
Commercial & Residential Building, Electrical, Plumbing, Mechanical,	Y	Y	Y	Y
and Gas Inspector Certifications	Y	Y	Y	Y
Coastal Construction Inspector	Y	Y	Y	Y
Commercial & Residential Building, Electrical, Plumbing, Mechanical,	Y	Y	Y	Y
and Gas Plan Review Certifications	Y	Y	Y	Y
Standard Plans Examiner Certification	Y	Y	Y	Y
Standard Inspector Certification	Y	Y	Y	Y

Goal 3: Achieve Operational Excellence

Objective 1: Maintain current standards of inspections by completing 100% within 24 hours of request during business hours.

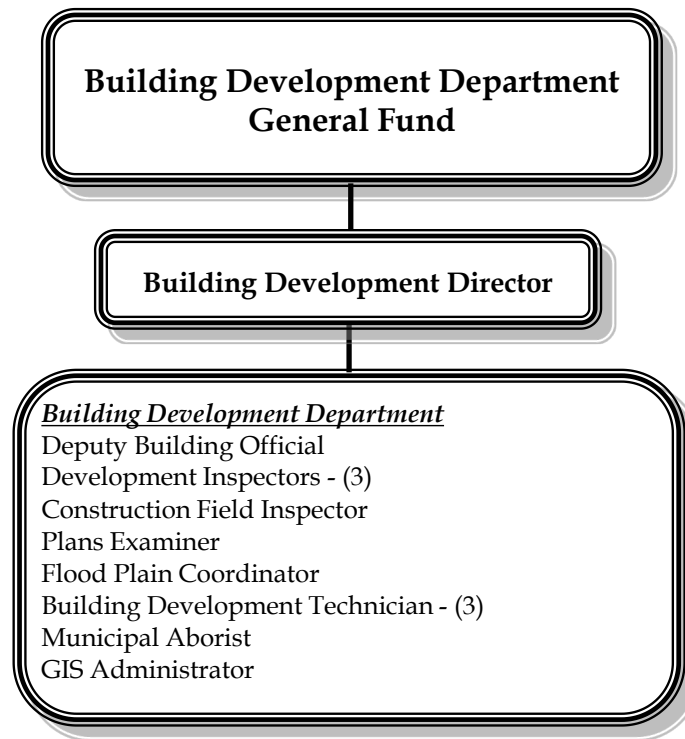
Objective 2: Provide effective customer service keeping the people of Tarpon Springs at the top of the priority list by providing thorough inspections according to the Florida Building Code. Provide courtesy inspections for same day inspections when able to please homeowners, contractors and businesses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

Building Development

Performance Measures

<u>Building Development:</u>	FY20	FY21	FY22	FY23 Goal
Percent of inspections completed within 24 hours of request	100%	100%	100%	100%

Building Development Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Building Development Director	1.00	1.00	1.00	1.00
Building Development Technician	3.00	3.00	3.00	3.00
Construction Field Inspector*	-	-	0.50	0.50
Deputy Building Official	1.00	1.00	1.00	1.00
Development Inspectors	3.00	3.00	3.00	3.00
Flood Plain Coordinator	1.00	1.00	1.00	1.00
GIS Administrator*	0.10	0.10	0.10	0.10
Municipal Arborist	1.00	1.00	1.00	1.00
Plans Examiner	1.00	1.00	1.00	1.00
Total	11.10	11.10	11.60	11.60

FY 2023:

*This position is funded 50% General Fund Building Development & 50% Water-Sewer Fund in Non-Dept

**GIS Administrator is funded 10% General Fund in Building Development, 15% Sanitation in Solid Waste, 69% Water-Sewer Fund - IT-GIS, and 6% Stormwater

Building Development Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	846,345	892,432	928,852	991,583
Operating Expenditures	163,446	273,911	263,303	196,823
Capital Outlay	13,028	-	-	61,000
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 1,022,819	\$ 1,166,343	\$ 1,192,155	\$ 1,249,406

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Building Development	962,478	1,060,672	1,117,155	1,191,906
Tree Bank	60,341	105,671	75,000	57,500
Total Expenditures	\$ 1,022,819	\$ 1,166,343	\$ 1,192,155	\$ 1,249,406

Building Development - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	100,607	104,746	107,462	112,835	5,373	5.0%
12	Regular Salaries & Wages	495,618	528,106	561,696	599,382	37,686	6.7%
14	Overtime	7,939	11,996	2,900	11,750	8,850	305.2%
15	Special Pay	500	400	3,100	2,800	(300)	-9.7%
21	FICA Taxes	43,704	46,850	50,859	54,809	3,950	7.8%
22	Retirement Contribution	50,164	55,418	59,053	65,733	6,680	11.3%
23	Life & Health Insurance	140,534	137,531	136,105	136,598	493	0.4%
24	Worker's Compensation	7,035	7,385	7,677	7,676	(1)	0.0%
25	Unemployment Compensation	244	-	-	-	-	0.0%
	Personnel Services	\$ 846,345	\$ 892,432	\$ 928,852	\$ 991,583	\$ 62,731	6.8%
31	Professional Services	33,320	36,203	22,000	28,000	6,000	27.3%
34	Other Contractual Service	2,250	-	-	-	-	0.0%
40	Travel Per Diem	6,050	9,053	23,000	24,500	1,500	6.5%
41	Communication Services	9,054	8,896	8,500	9,000	500	5.9%
42	Freight & Postage	1,434	887	1,800	2,800	1,000	55.6%
44	Rents & Leases	932	938	2,900	3,150	250	8.6%
45	Insurance	2,083	2,137	2,351	2,586	235	10.0%
46	Repairs & Maintenance	6,615	26,554	41,076	38,076	(3,000)	-7.3%
46-04	Vehicle Maintenance Repairs	3,869	4,987	3,279	4,042	763	23.3%
47	Printing & Binding	1,325	1,153	21,400	21,400	-	0.0%
48	Promotional Activities	1,610	103	5,500	5,500	-	0.0%
49	Other Current Charges	-	-	900	900	-	0.0%
51	Office Supplies	833	673	1,500	1,500	-	0.0%
52	Operating Supplies	57,815	122,077	57,464	15,500	(41,964)	-73.0%
52-11	Vehicle Fuel	4,431	4,898	3,903	5,789	1,886	48.3%
54	Books-Publ-Subscriptions	9,219	45,123	50,150	13,500	(36,650)	-73.1%
55	Training	22,606	10,229	17,580	20,580	3,000	17.1%
	Operating Expenditures	\$ 163,446	\$ 273,911	\$ 263,303	\$ 196,823	\$ (66,480)	-25.2%
64	Machinery & Equipment	13,028	-	-	61,000	61,000	100.0%
	Capital Outlay	\$ 13,028	\$ -	\$ -	\$ 61,000	\$ 61,000	100.0%
	Department Total	\$ 1,022,819	\$ 1,166,343	\$ 1,192,155	\$ 1,249,406	\$ 57,251	4.8%

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

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 and increase the number of programs available by 2-5% a year.

Objective 2: Support special events that showcase the City and local businesses while providing entertainment for a diverse population and increase the number of special events by 2-5% a year.

Public Services General Fund

Performance Measures

<u>Recreation:</u>	FY20	FY21	FY22	FY23 Goal
Number of recreation programs offered	73	70	75	80
Increase/Decrease from previous FY	-2	-3	5	5
Percentage Increase/Decrease from previous FY	-2.7%	-4.1%	7.1%	6.7%
Number of special events hosted	19	26	30	35
Increase/Decrease from previous FY	-9	7	4	5
Percentage Increase/Decrease from previous FY	-32.1%	36.8%	15.4%	16.7%

Note: Special events cancelled in FY 2020 were: March & April movies, beach concerts in April. Easter Egg Hunt, Beach Clean up, Back to School Splash & EcoFest, Fall 5k Race, 4th of July, Family Double Dare

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 and track progress through cards issued each year.

Objective 2: Develop attractive Recreation Card incentives for the surrounding community and track progress through cards issued each year.

Public Services General Fund

Performance Measures

<u>Recreation:</u>	FY20	FY21	FY22	FY23 Goal
Number of resident recreation cards issued**	535	650	740	750
Increase/Decrease from previous FY	-165	115	90	10
Percentage Increase/Decrease from previous FY	-23.6%	21.5%	13.8%	1.4%
Number of non-resident recreation cards issued	51	60	70	75
Increase/Decrease from previous FY	-19	9	10	5
Percentage Increase/Decrease from previous FY	-27.1%	17.6%	16.7%	7.1%

Note: A resolution was passed in 2019 that no longer required recreation cards for league players.

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.

Public Services General Fund

Performance Measures

<u>Cemetery:</u>	FY20	FY21	FY22	FY23 Goal
Available mausoleum crypts & niches	216	95	51	40
Available lawn crypts***	292	252	212	200
Available columbarium	295	289	281	250
Quantity sold - mausoleum crypts & niches	30	37	16	20
Quantity sold - lawn crypt*	10	10	29	30
Quantity sold - columbarium	3	4	5	6

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

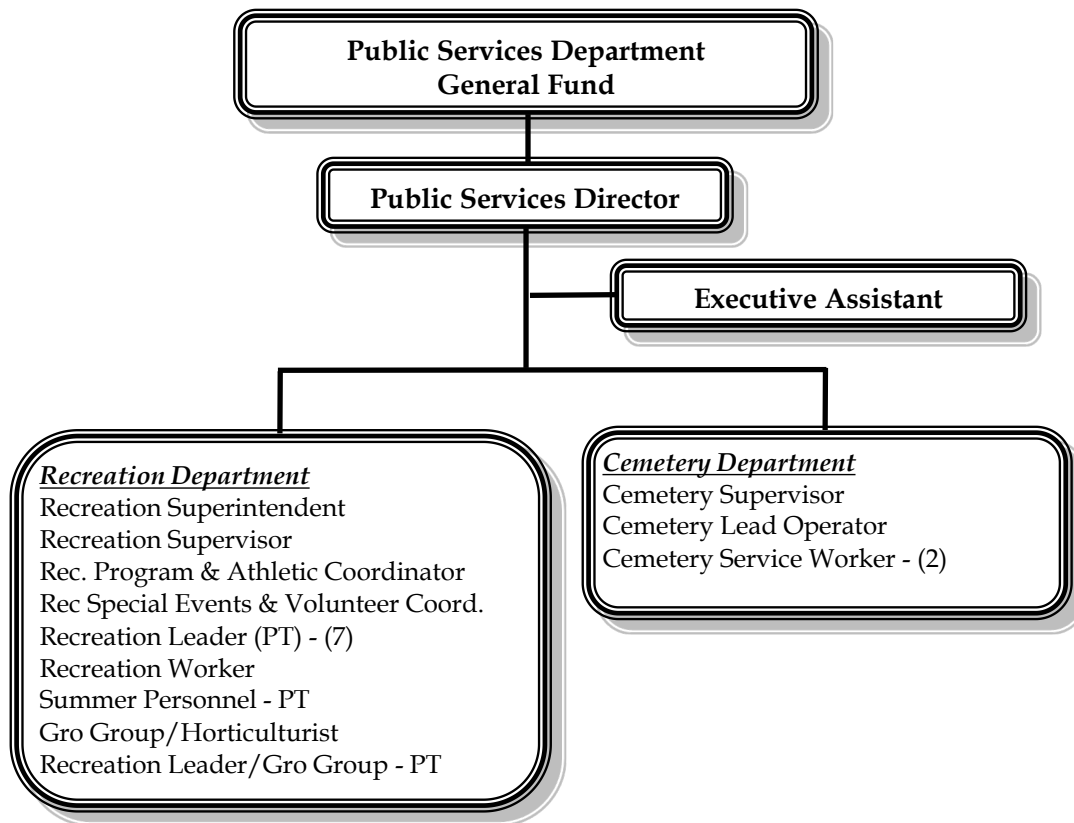
Objective 1: Provide service to support sales of spaces and memorials.

Objective 2: Provide staffing and coordination for 100 percent of associated funeral services.

Performance Measures

<u>Cemetery:</u>	FY20	FY21	FY22	FY23 Goal
Number of cemetery funeral services performed	85	81	78	N/A
Percentage of services staffed	100%	100%	100%	100%

Public Services Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Recreation				
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 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 Coord.	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
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 Lead Operator	1.00	1.00	1.00	1.00
Cemetery Service Worker	2.00	2.00	2.00	2.00
Cemetery Supervisor	1.00	1.00	1.00	1.00
Total	4.00	4.00	4.00	4.00
Department Total	19.00	19.00	19.00	19.00

Public Services Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	665,039	720,413	779,194	866,154
Operating Expenditures	346,240	362,565	391,143	422,420
Capital Outlay	612,960	679,723	80,000	206,709
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 1,624,239	\$ 1,762,701	\$ 1,250,337	\$ 1,495,283

Percentage of Expenditures by Category

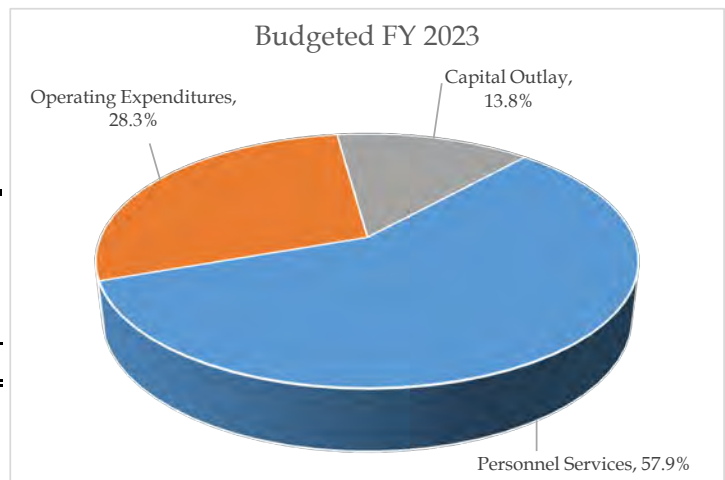
Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	40.9%	40.9%	62.3%	57.9%
Operating Expenditures	21.3%	20.6%	31.3%	28.3%
Capital Outlay	37.8%	38.5%	6.4%	13.8%
Debt Service	0.0%	0.0%	0.0%	0.0%
Grants & Aids	0.0%	0.0%	0.0%	0.0%
Transfers	0.0%	0.0%	0.0%	0.0%
Reserves/Interfund Loans	0.0%	0.0%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Public Services Expenditure Summary

Comparison by Category

	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
Personnel Services	779,194	866,154	86,960	11.2%
Operating Expenditures	391,143	422,420	31,277	8.0%
Capital Outlay	80,000	206,709	126,709	158.4%
Total Revenues	\$ 1,250,337	\$ 1,495,283	\$ 244,946	19.6%

Expenditure Classification	Percentage
Personnel Services	57.9%
Operating Expenditures	28.3%
Capital Outlay	13.8%
Total	100.0%



Public Services Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Recreation	675,413	678,339	775,044	839,708
Recreation Donation	7,066	14,187	24,000	6,000
Community Center Donation	-	-	250	250
Cemetery	941,760	1,070,175	451,043	649,325
Total Expenditures	\$ 1,624,239	\$ 1,762,701	\$ 1,250,337	\$ 1,495,283

Percentage of Expenditures by Division/Program

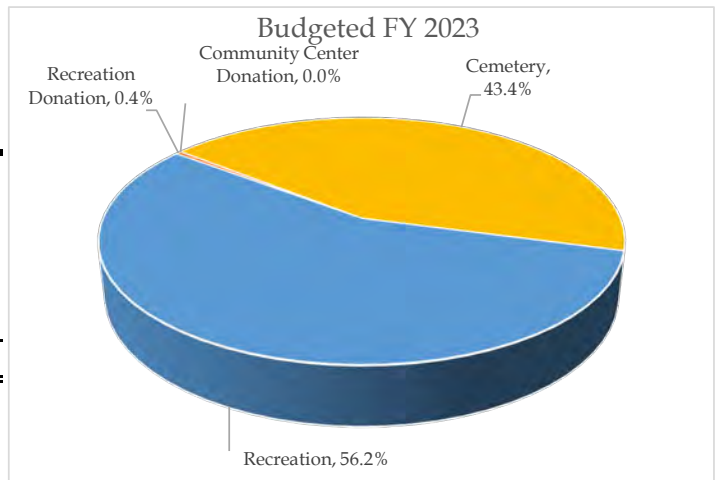
Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Recreation	41.6%	38.5%	62.0%	56.2%
Recreation Donation	0.4%	0.8%	1.9%	0.4%
Community Center Donation	0.0%	0.0%	0.0%	0.0%
Cemetery	58.0%	60.7%	36.1%	43.4%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Public Services Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
Recreation	775,044	839,708	64,664	8.3%
Recreation Donation	24,000	6,000	(18,000)	-75.0%
Community Center Donation	250	250	-	0.0%
Cemetery	451,043	649,325	198,282	44.0%
Total Revenues	\$ 1,250,337	\$ 1,495,283	\$ 244,946	19.6%

Division	Percentage
Recreation	56.2%
Recreation Donation	0.4%
Community Center Donation	0.0%
Cemetery	43.4%
Total	100.0%



Public Services - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
12	Regular Salaries & Wages	357,777	382,725	415,122	460,285	45,163	10.9%
13	Other Salaries & Wages	110,882	133,062	142,547	152,963	10,416	7.3%
14	Overtime	5,167	7,988	8,000	10,000	2,000	25.0%
15	Special Pay	3,030	3,210	3,100	5,900	2,800	90.3%
21	FICA Taxes	34,713	38,745	42,246	46,864	4,618	10.9%
22	Retirement Contribution	29,738	31,455	37,081	42,857	5,776	15.6%
23	Life & Health Insurance	110,289	109,786	117,265	133,222	15,957	13.6%
24	Worker's Compensation	12,846	13,415	13,833	14,063	230	1.7%
25	Unemployment Compensation	597	27	-	-	-	0.0%
	Personnel Services	\$ 665,039	\$ 720,413	\$ 779,194	\$ 866,154	\$ 86,960	11.2%
31	Professional Services	9,250	3,000	3,000	3,000	-	0.0%
34	Other Contractual Service	116,199	126,090	147,000	163,600	16,600	11.3%
40	Travel Per Diem	4	8	1,600	1,000	(600)	-37.5%
41	Communication Services	4,187	6,359	4,300	5,400	1,100	25.6%
42	Freight & Postage	221	146	335	300	(35)	-10.4%
43-01	Water/Sewer Service	10,041	6,525	10,244	8,747	(1,497)	-14.6%
43-02	Electric Service	84,016	78,945	84,536	89,267	4,731	5.6%
44	Rents & Leases	3,165	7,263	8,350	10,300	1,950	23.4%
45	Insurance	17,830	20,073	22,786	26,501	3,715	16.3%
46	Repairs & Maintenance	17,802	31,781	24,150	30,660	6,510	27.0%
46-04	Vehicle Maintenance Repairs	16,044	15,258	11,190	12,387	1,197	10.7%
47	Printing & Binding	662	965	2,000	2,150	150	7.5%
48	Promotional Activities	1,185	852	3,000	2,250	(750)	-25.0%
51	Office Supplies	662	527	1,000	950	(50)	-5.0%
52	Operating Supplies	57,976	58,325	54,750	52,400	(2,350)	-4.3%
52-09	Special Events Stock Resale	30	-	500	-	(500)	-100.0%
52-10	Vendor Advertising Banner	-	-	3,500	2,500	(1,000)	-28.6%
52-11	Vehicle Fuel	3,783	3,964	3,802	6,008	2,206	58.0%
52-13	ASCAP, BMI, & SECAP Fees	364	367	1,500	1,500	-	0.0%
54	Books-Publ-Subscriptions	1,761	1,954	1,350	1,000	(350)	-25.9%
55	Training	1,058	163	2,250	2,500	250	11.1%
	Operating Expenditures	\$ 346,240	\$ 362,565	\$ 391,143	\$ 422,420	\$ 31,277	8.0%
62	Buildings	-	-	15,000	-	(15,000)	-100.0%
63	Improvements O/T Building	587,102	599,498	65,000	140,000	75,000	115.4%
64	Machinery & Equipment	25,858	80,225	-	66,709	66,709	100.0%
	Capital Outlay	\$ 612,960	\$ 679,723	\$ 80,000	\$ 206,709	\$ 126,709	158.4%
Department Total		\$ 1,624,239	\$ 1,762,701	\$ 1,250,337	\$ 1,495,283	\$ 244,946	19.6%

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

Parks & Parkways

Goal 1: Achieve operational excellence by providing 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. Staff training plan in place for after hour emergencies and natural disasters.

Goal 2: Sustain & promote public safety, protect the environment and provide emergency planning

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

Public Works General Fund

Performance Measures

<u>Public Works Parks & Parkways:</u>	FY20	FY21	FY22	FY23 Goal
Percentage of staff trained for after hour emergencies & natural disasters	100%	100%	100%	100%
Parks	17	17	17	17
Park Acres	436	436	436	436
Percentage of park acres cared for by staff	100%	100%	100%	100%

Roads & Streets

Goal 1: Achieve operational excellence & invest in sustainability

Objective 1: Ensure that capital projects are completed on time and on/under budget as well as maintaining excellent road conditions of all paved roads throughout the city.

Performance Measures

<u>Roads & Streets:</u>	FY20	FY21	FY22	FY23 Goal
Miles of City Paved Streets	118.40	118.40	118.40	120.40
Miles of City Unpaved Streets	4	4	4	2

Public Works General Fund

Facilities Maintenance

Goal 1: Maintain & improve city infrastructure by performing building maintenance needs in an efficient, prioritized manner

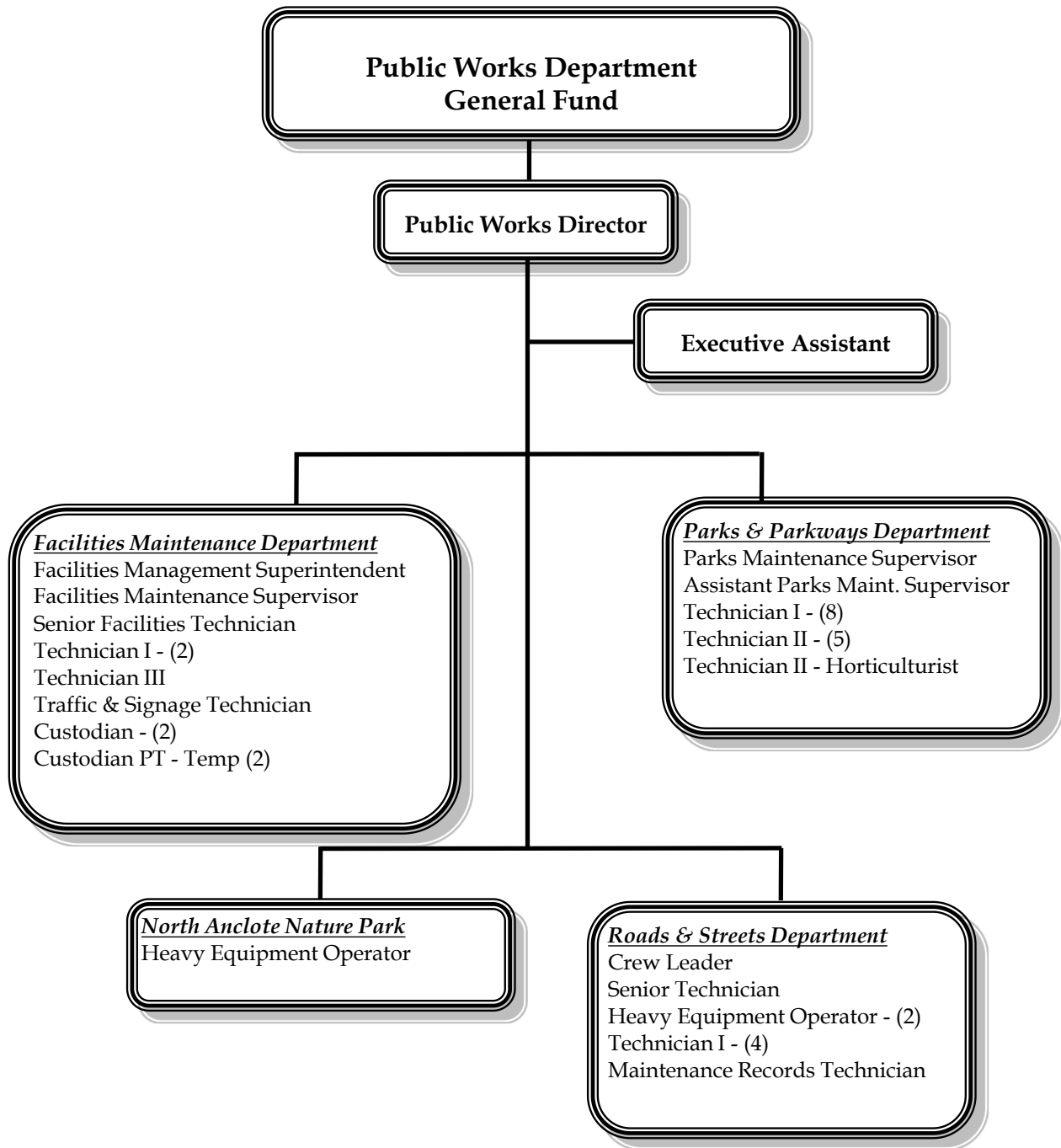
Objective 1: Accurate troubleshooting, diagnosis and repair plan for each job.

Objective 2: Fix problems correctly the first time.

Performance Measures

<u>Facilities Maintenance:</u>	FY20	FY21	FY22	FY23 Goal
Work Requests	1,077	1,050	1,123	1,000
Percent of Work Requests Completed First Time	95%	97%	98%	100%
Building Structures	55	55	55	55

Public Works Organizational Chart



Public Works Personnel Schedule

Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Facilities Maintenance				
Custodian	1.00	1.00	2.00	2.00
Custodian PT Temp*	1.25	1.25	1.25	1.25
Executive Assistant**	0.20	0.20	0.20	0.20
Facilities Maintenance Supervisor	1.00	1.00	1.00	1.00
Facilities Management Superintendent	1.00	1.00	1.00	1.00
Public Works Director**	0.20	0.20	0.20	0.20
Senior Facilities Technician	1.00	1.00	1.00	1.00
Technician I	2.00	2.00	2.00	2.00
Technician III	1.00	1.00	1.00	1.00
Traffic & Signage Technician	1.00	1.00	1.00	1.00
Total	9.65	9.65	10.65	10.65
Parks & Parkways				
Assistant Parks Maintenance Supervisor***	0.15	0.15	0.15	0.15
Parks Maintenance Supervisor	1.00	1.00	1.00	1.00
Technician I	9.00	9.00	10.00	8.00
Technician II	1.00	1.00	1.00	5.00
Technician II - Horticulturist	1.00	1.00	1.00	1.00
Total	12.15	12.15	13.15	15.15
North Anclote River Nature Park				
Heavy Equipment Operator	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00
Roads & Streets				
Crew Leader	1.00	1.00	1.00	1.00
Executive Assistant**	0.25	0.25	0.25	0.25
Heavy Equipment Operator	2.00	2.00	2.00	2.00
Maintenance Records Technician	1.00	1.00	1.00	1.00
Public Works Director**	0.25	0.25	0.25	0.25
Senior Technician	1.00	1.00	1.00	1.00
Technician I	3.00	3.00	3.00	4.00
Total	8.50	8.50	8.50	9.50
Department Total	31.30	31.30	33.30	36.30

FY 2023:

*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, 15% W-S Fund Sewage Treatment, 15% W-S Fund - Sewage Lift Stations, and 10% Stormwater

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

***This position is funded 15% General Fund - Parks and 85% - CRA Fund

Public Works Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	1,860,585	1,805,098	1,895,914	2,227,711
Operating Expenditures	1,411,505	1,514,978	1,443,288	1,551,622
Capital Outlay	-	79,073	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 3,272,090	\$ 3,399,149	\$ 3,339,202	\$ 3,779,333

Percentage of Expenditures by Category

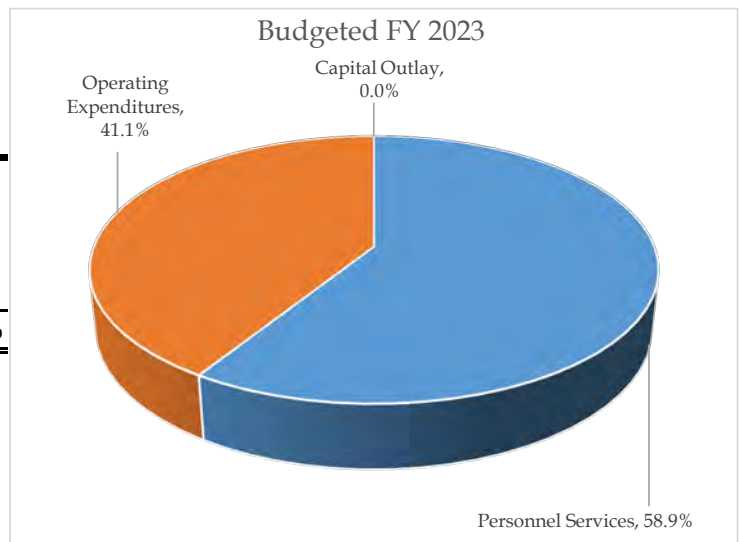
Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	56.9%	53.1%	56.8%	58.9%
Operating Expenditures	43.1%	44.6%	43.2%	41.1%
Capital Outlay	0.0%	2.3%	0.0%	0.0%
Debt Service	0.0%	0.0%	0.0%	0.0%
Grants & Aids	0.0%	0.0%	0.0%	0.0%
Transfers	0.0%	0.0%	0.0%	0.0%
Reserves/Interfund Loans	0.0%	0.0%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Public Works Expenditure Summary

Comparison by Category

	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
Personnel Services	1,895,914	2,227,711	331,797	17.5%
Operating Expenditures	1,443,288	1,551,622	108,334	7.5%
Capital Outlay	-	-	-	0.0%
Transfers	-	-	-	0.0%
Reserves/Interfund Loans	-	-	-	0.0%
Total Revenues	\$ 3,339,202	\$ 3,779,333	\$ 440,131	13.2%

Expenditure Classification	Percentage
Personnel Services	58.9%
Operating Expenditures	41.1%
Capital Outlay	0.0%
Total	100.0%



Public Works Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Facilities Maintenance	888,563	979,442	922,833	968,234
Parks & Parkways	1,076,500	1,090,227	1,186,353	1,455,234
North Anclote River Nature Park	65,386	71,419	74,411	85,168
Roads & Streets	1,241,641	1,258,061	1,155,605	1,270,697
Total Expenditures	\$ 3,272,090	\$ 3,399,149	\$ 3,339,202	\$ 3,779,333

Percentage of Expenditures by Division/Program

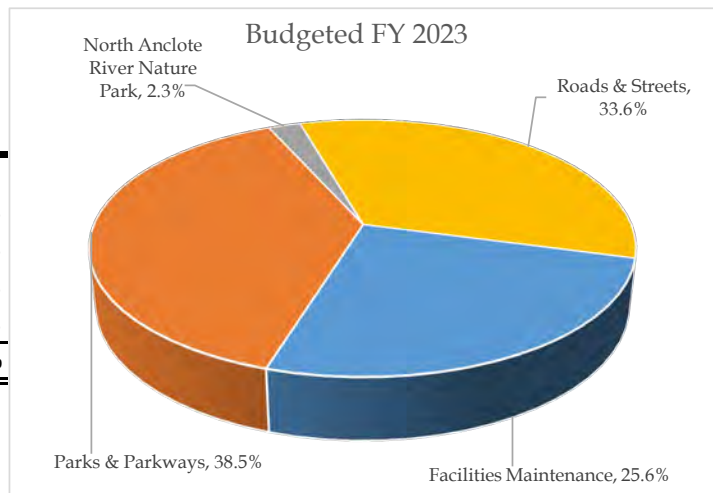
Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Facilities Maintenance	27.2%	28.8%	27.6%	25.6%
Parks & Parkways	32.9%	32.1%	35.5%	38.5%
North Anclote River Nature Park	2.0%	2.1%	2.3%	2.3%
Roads & Streets	37.9%	37.0%	34.6%	33.6%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Public Works Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
Facilities Maintenance	922,833	968,234	45,401	4.9%
Parks & Parkways	1,186,353	1,455,234	268,881	22.7%
North Anclote River Nature Park	74,411	85,168	10,757	14.5%
Roads & Streets	1,155,605	1,270,697	115,092	10.0%
Total Revenues	\$ 3,339,202	\$ 3,779,333	\$ 440,131	13.2%

Division	Percentage
Facilities Maintenance	25.6%
Parks & Parkways	38.5%
North Anclote River Nature Park	2.3%
Roads & Streets	33.6%
Total	100.0%



Public Works - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	41,890	42,180	43,274	45,437	2,163	5.0%
12	Regular Salaries & Wages	1,099,225	1,051,122	1,168,079	1,373,380	205,301	17.6%
13	Other Salaries & Wages	37,849	45,369	20,139	21,988	1,849	9.2%
14	Overtime	64,507	64,687	32,700	47,000	14,300	43.7%
15	Special Pay	24,506	23,755	21,000	26,775	5,775	27.5%
21	FICA Taxes	90,740	88,219	96,137	113,784	17,647	18.4%
22	Retirement Contribution	103,982	100,914	110,060	134,334	24,274	22.1%
23	Life & Health Insurance	360,300	342,139	360,716	414,851	54,135	15.0%
24	Worker's Compensation	37,586	40,968	43,809	50,162	6,353	14.5%
25	Unemployment Compensation	-	5,745	-	-	-	0.0%
	Personnel Services	\$ 1,860,585	\$ 1,805,098	\$ 1,895,914	\$ 2,227,711	\$ 331,797	17.5%
31	Professional Services	1,676	986	550	550	-	0.0%
34	Other Contractual Service	194,393	279,762	177,415	231,715	54,300	30.6%
40	Travel Per Diem	6,637	7,089	8,600	9,100	500	5.8%
41	Communication Services	4,430	5,610	4,650	5,320	670	14.4%
42	Freight & Postage	356	29	-	-	-	0.0%
43-01	Water/Sewer Service	139,111	123,728	129,194	128,435	(759)	-0.6%
43-02	Electric Service	396,321	359,231	378,500	385,023	6,523	1.7%
44	Rents & Leases	55,395	80,375	60,800	64,300	3,500	5.8%
45	Insurance	25,752	26,421	29,063	31,970	2,907	10.0%
46	Repairs & Maintenance	124,330	182,056	173,383	160,483	(12,900)	-7.4%
46-04	Vehicle Maintenance Repairs	155,510	152,125	101,273	144,629	43,356	42.8%
47	Printing & Binding	187	-	50	-	(50)	-100.0%
48	Promotional Activities	274	-	-	-	-	0.0%
49-01	Interdepartment Allocation	(114,651)	(139,884)	(153,736)	(160,841)	(7,105)	4.6%
51	Office Supplies	914	783	800	300	(500)	-62.5%
52	Operating Supplies	300,909	295,633	366,725	353,465	(13,260)	-3.6%
52-11	Vehicle Fuel	41,788	49,156	49,421	80,573	31,152	63.0%
53	Road Materials	74,879	87,129	104,600	104,600	-	0.0%
54	Books-Publ-Subscriptions	893	593	1,100	1,100	-	0.0%
55	Training	2,401	4,156	10,900	10,900	-	0.0%
	Operating Expenditures	\$ 1,411,505	\$ 1,514,978	\$ 1,443,288	\$ 1,551,622	\$ 108,334	7.5%
63	Improvements O/T Building	-	46	-	-	-	0.0%
64	Machinery & Equipment	-	79,027	-	-	-	0.0%
	Capital Outlay	\$ -	\$ 79,073	\$ -	\$ -	\$ -	0.0%
	Department Total	\$ 3,272,090	\$ 3,399,149	\$ 3,339,202	\$ 3,779,333	\$ 440,131	13.2%

Cultural & Civic Services

Department Summary

Tarpon Arts

Tarpon Arts 2022-2023 Season offers 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 professional and community theatre, opera, comedy, educational events, and a broad range of music genres.

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, GFWC Woman's Club of Tarpon Springs, The Tarpon Springs Historical Society, and Shakespeareance, by providing them with space at no charge to rehearse, create, display and perform.

Goals & Objectives

2022-2023 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 topics of interest to the local and regional community.
6. Gain financial sponsorships and in-kind support from local businesses.
7. Create mutually beneficial community partnerships with local businesses.

2022-2023 Season Objectives:

1. Ensure that at least 50% of performances are Florida-based performers, with at least 25% of them being hyperlocal.
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.

Cultural & Civic Services

3. Present a minimum of three events that provide our adult and senior audiences with unique educational opportunities.
4. Increase local sponsorships, donations and in-kind support by 10%.
5. Maintain Tampa Bay Magazine Award.

Performance Measures

<u>Cultural Services</u>	FY20	FY21	FY22	FY23 Goal
Percent of Florida Based Performers	54%	52%	53%	50%
Percent of Hyperlocal Performers	27%	30%	44%	30%
Events	30	33	34	40
Number of New/Renewing Members	84	90	149	175
Educational Events	8	5	5	7
Music/Dance Events	6	4	25	20
Sponsorship Total	23,200	27,000	30,000	30,000
Community Partners	11	11	7	10
Tampa Bay Magazine Award	Y	Y	Y	Y

Cultural & Civic Services

Department Summary

Library

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 varied collections of physical materials and digital resources and evaluate opportunities for enhancements

Objective 1: Acquire new materials in print, audiovisual, and other physical formats including special collection items and weed outdated or worn materials to have current, well-maintained collections.

Objective 2: Offer an array of digital resources accessible through the Library's website, including e-books, streaming media, and online databases.

Objective 3: Explore new opportunities for circulation of materials including self-service checkout.

Performance Measures

<u>Library:</u>	FY20	FY21	FY22	FY23 Goal
Attendance	84,909	93,400	96,405	100,000
Circulation - Physical Items	233,973	257,370	146,170	150,000
Circulation - Digital Items	20,771	22,848	32,125	35,000

Cultural & Civic Services

Goal 2: Provide engaging programs and educational activities for all ages

Objective 1: Continue early literacy and STEAM (Science, Technology, Engineering, Art & Math) activities and enhance summer reading initiatives.

Objective 2: Offer diverse programming supporting the arts, business, and lifelong learning.

Objective 3: Expand and adapt programs to meet the changing needs of the community.

Performance Measures

<u>Library:</u>	FY20	FY21	FY22	FY23 Goal
Adult Programs	158	190	131	260
Adult Program Attendance	1,554	1,864	2,409	2,500
Youth Programs	121	145	365	365
Youth Program Attendance	2,777	3,333	8,142	8,200

Goal 3: Enhance the Library facility to better serve the community

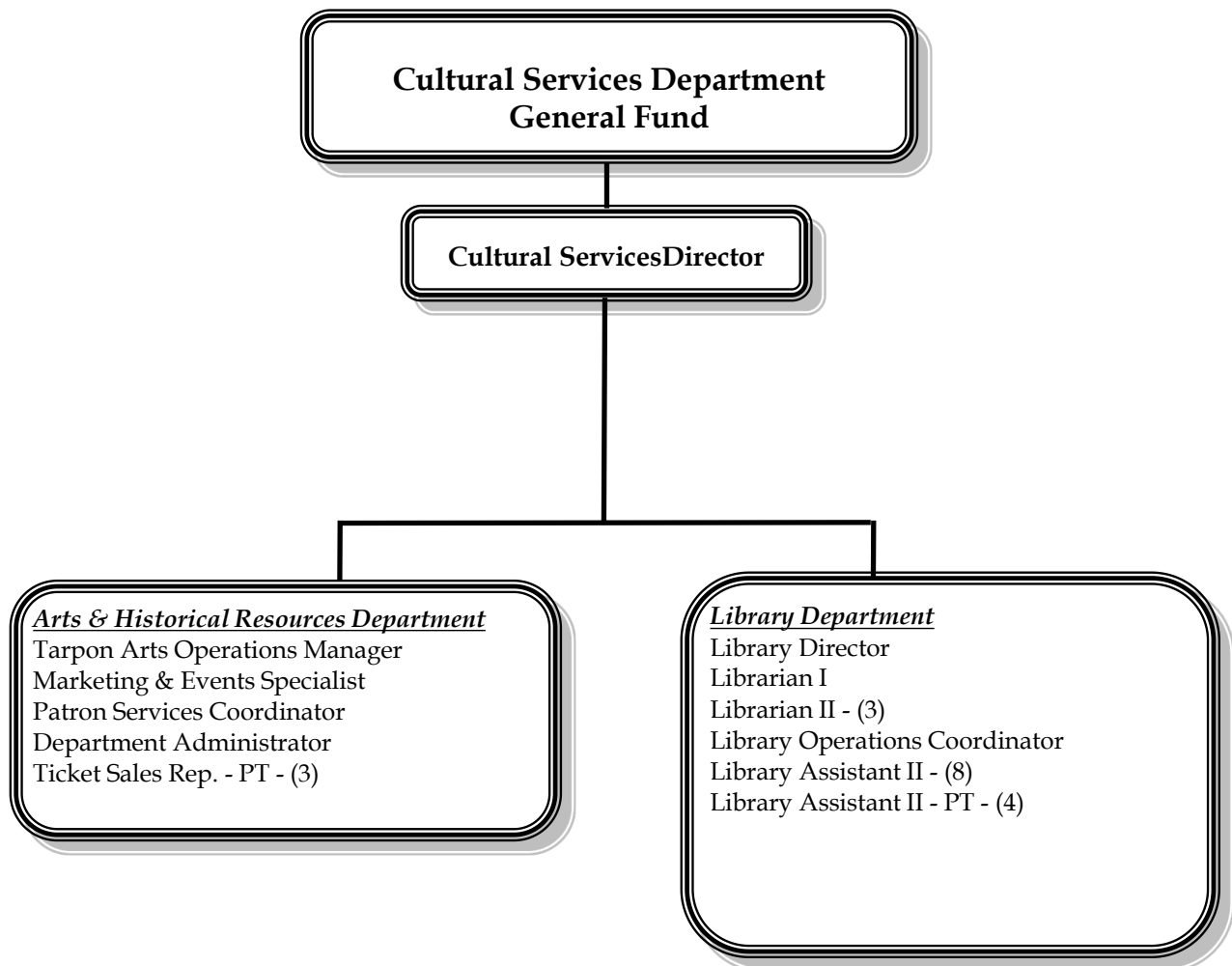
Objective 1: Work on facility renovations to improve the use of space and meet community needs.

Objective 2: Update furnishings and explore other enhancements for greater flexibility of use and a more inviting environment.

Performance Measures

\$500,000 is currently budgeted for FY2023 for renovations and upgrades to the library. These upgrades will serve the community and be able to safely welcome the public now and in the future.

Cultural Services Organizational Chart



Cultural Services Personnel Schedule

Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Library:				
Custodian PT Temp*	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 Assistant I	4.00	4.00	4.00	-
Library Assistant II	4.00	4.00	4.00	8.00
Library Assistant I - PT	4.00	4.00	4.00	-
Library Assistant II - PT	-	-	-	4.00
Library Director	1.00	1.00	1.00	1.00
Library Operations Coordinator	1.00	1.00	1.00	1.00
Total	19.90	19.90	18.00	18.00
Division Arts & Historical Resources:				
Cultural Services Director	1.00	1.00	1.00	1.00
Department Administrator	1.00	1.00	1.00	1.00
Marketing & Events Specialist	1.00	1.00	1.00	1.00
Patron Services Coordinator	1.00	1.00	1.00	1.00
Tarpon Arts Operations Manager	1.00	1.00	1.00	1.00
Ticket Sales Rep - PT - 3	1.00	1.00	1.00	1.00
Total	6.00	6.00	6.00	6.00
Train Depot				
Custodian PT Temp*	0.10	0.10	-	-
Total	0.10	0.10	-	-
Department Total				
	26.00	26.00	24.00	24.00

FY 2023:

*Two part time custodian positions were reclassified to one full time custodian position in FY 2022 in Facilities Maintenance.

Cultural Services Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	1,250,172	1,282,699	1,347,427	1,361,334
Operating Expenditures	663,657	645,561	855,891	862,613
Capital Outlay	120,367	111,438	229,011	216,511
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 2,034,196	\$ 2,039,698	\$ 2,432,329	\$ 2,440,458

Percentage of Expenditures by Category

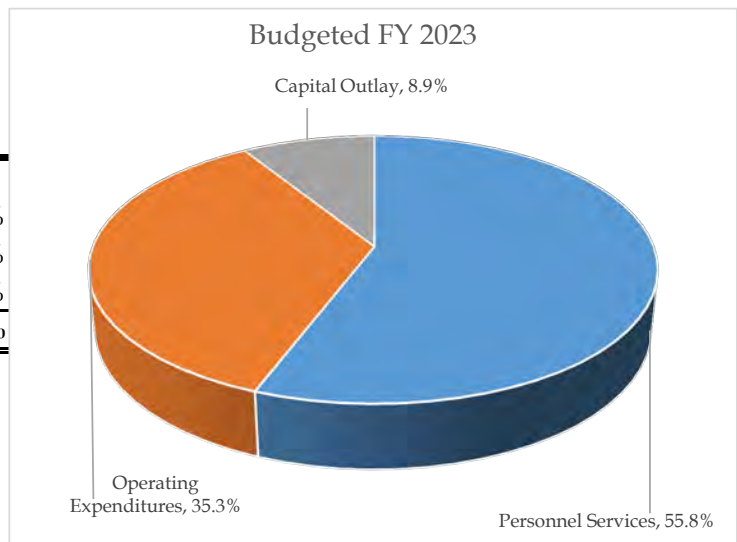
Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	61.5%	62.9%	55.4%	55.8%
Operating Expenditures	32.6%	31.6%	35.2%	35.3%
Capital Outlay	5.9%	5.5%	9.4%	8.9%
Debt Service	0.0%	0.0%	0.0%	0.0%
Grants & Aids	0.0%	0.0%	0.0%	0.0%
Transfers	0.0%	0.0%	0.0%	0.0%
Reserves/Interfund Loans	0.0%	0.0%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Cultural Services Expenditure Summary

Comparison by Category

	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
Personnel Services	1,347,427	1,361,334	13,907	1.0%
Operating Expenditures	855,891	862,613	6,722	0.8%
Capital Outlay	229,011	216,511	(12,500)	-5.5%
Transfers	-	-	-	0.0%
Reserves/Interfund Loans	-	-	-	0.0%
Total Revenues	\$ 2,432,329	\$ 2,440,458	\$ 8,129	0.3%

Expenditure Classification	Percentage
Personnel Services	55.8%
Operating Expenditures	35.3%
Capital Outlay	8.9%
Total	100.0%



Cultural Services Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Library	1,421,270	1,460,614	1,520,392	1,507,790
Library Memorial	31,852	31,494	140,000	120,000
Division of Arts & Historical Resources	392,666	413,063	475,563	506,462
Div. of Arts & Historical Resources Donations	3,899	5,269	20,000	20,000
Heritage Center	43,449	36,440	55,634	53,218
Safford House	12,765	12,266	19,062	19,666
Safford House Donations	121	533	800	75
Train Depot	13,813	13,817	13,478	13,086
Heritage Center Donations	2,493	455	400	208
Sponsorships	4,525	11,176	19,000	31,953
Performing Arts	107,343	54,571	168,000	168,000
Total Expenditures	\$ 2,034,196	\$ 2,039,698	\$ 2,432,329	\$ 2,440,458

Percentage of Expenditures by Division/Program

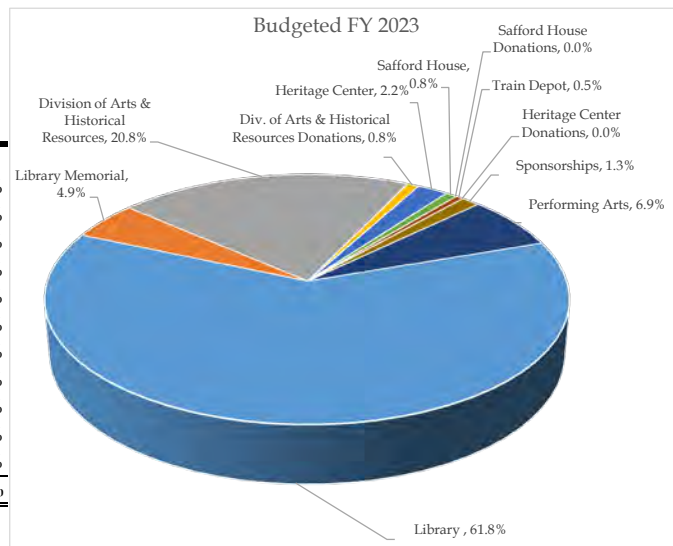
Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Library	69.9%	71.6%	62.5%	61.8%
Library Memorial	1.6%	1.5%	5.8%	4.9%
Division of Arts & Historical Resources	19.3%	20.3%	19.5%	20.8%
Div. of Arts & Historical Resources Donations	0.2%	0.3%	0.8%	0.8%
Heritage Center	2.1%	1.8%	2.3%	2.2%
Safford House	0.6%	0.6%	0.8%	0.8%
Safford House Donations	0.0%	0.0%	0.0%	0.0%
Train Depot	0.7%	0.7%	0.6%	0.5%
Heritage Center Donations	0.1%	0.0%	0.0%	0.0%
Sponsorships	0.2%	0.5%	0.8%	1.3%
Performing Arts	5.3%	2.7%	6.9%	6.9%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Cultural Services Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Library	1,520,392	1,507,790	(12,602)	-0.8%
Library Memorial	140,000	120,000	(20,000)	-14.3%
Division of Arts & Historical Resources	475,563	506,462	30,899	6.5%
Div. of Arts & Historical Resources Donations	20,000	20,000	-	0.0%
Heritage Center	55,634	53,218	(2,416)	-4.3%
Safford House	19,062	19,666	604	3.2%
Safford House Donations	800	75	(725)	-90.6%
Train Depot	13,478	13,086	(392)	-2.9%
Heritage Center Donations	400	208	(192)	-48.0%
Sponsorships	19,000	31,953	12,953	68.2%
Performing Arts	168,000	168,000	-	0.0%
Total Revenues	\$ 2,432,329	\$ 2,440,458	\$ 8,129	0.3%

Division	Percentage
Library	61.8%
Library Memorial	4.9%
Division of Arts & Historical Resources	20.8%
Div. of Arts & Historical Resources Donations	0.8%
Heritage Center	2.2%
Safford House	0.8%
Safford House Donations	0.0%
Train Depot	0.5%
Heritage Center Donations	0.0%
Sponsorships	1.3%
Performing Arts	6.9%
Total	100.0%

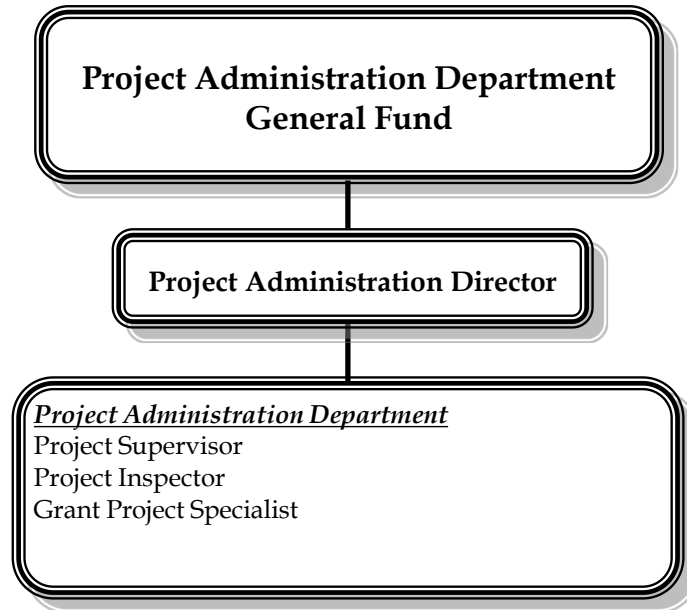


Cultural Services - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	159,602	162,244	166,452	174,774	8,322	5.0%
12	Regular Salaries & Wages	647,267	678,524	700,960	723,227	22,267	3.2%
13	Other Salaries & Wages	94,357	95,409	115,077	91,348	(23,729)	-20.6%
14	Overtime	-	501	-	-	-	0.0%
21	FICA Taxes	66,932	69,722	74,252	74,792	540	0.7%
22	Retirement Contribution	68,027	70,269	75,465	80,821	5,356	7.1%
23	Life & Health Insurance	208,282	204,095	213,215	214,987	1,772	0.8%
24	Worker's Compensation	1,884	1,935	2,006	1,385	(621)	-31.0%
25	Unemployment Compensation	3,821	-	-	-	-	0.0%
	Personnel Services	\$ 1,250,172	\$ 1,282,699	\$ 1,347,427	\$ 1,361,334	\$ 13,907	1.0%
31-01	Interdepartment Allocation	67,817	63,180	61,891	63,193	1,302	2.1%
32-01	Interdepartment Allocation	60,088	53,904	49,695	56,750	7,055	14.2%
34	Other Contractual Service	114,543	40,806	144,728	143,406	(1,322)	-0.9%
34-01	Handling Fees - Tickets	2,725	10,416	10,000	10,000	-	0.0%
40	Travel Per Diem	1,854	1,710	5,683	5,658	(25)	-0.4%
41	Communication Services	14,803	13,072	12,803	14,095	1,292	10.1%
42	Freight & Postage	1,588	1,187	1,700	3,140	1,440	84.7%
43-01	Water/Sewer Service	8,825	11,856	9,358	12,058	2,700	28.9%
43-02	Electric Service	59,683	51,515	55,899	56,891	992	1.8%
44	Rents & Leases	9,887	12,005	19,307	15,667	(3,640)	-18.9%
45	Insurance	49,155	52,655	58,778	68,021	9,243	15.7%
46	Repairs & Maintenance	37,800	27,152	29,864	21,794	(8,070)	-27.0%
46-01	Interdepartment Allocation	158,781	225,134	244,043	217,254	(26,789)	-11.0%
47	Printing & Binding	4,518	11,334	8,175	8,175	-	0.0%
48	Promotional Activities	36,160	19,890	59,189	50,189	(9,000)	-15.2%
49	Other Current Charges	209	932	200	500	300	150.0%
49-01	Interdepartment Allocation	(19,743)	(20,452)	(20,960)	(22,370)	(1,410)	6.7%
51	Office Supplies	1,753	1,729	2,562	2,562	-	0.0%
52	Operating Supplies	49,350	63,865	95,139	126,895	31,756	33.4%
54	Books-Publ-Subscriptions	3,081	3,068	3,259	4,157	898	27.6%
55	Training	780	603	4,578	4,578	-	0.0%
	Operating Expenditures	\$ 663,657	\$ 645,561	\$ 855,891	\$ 862,613	\$ 6,722	0.8%
63	Improvements O/T Building	-	-	100,000	100,000	-	0.0%
66	Books-Publ-Library Supplies	120,367	111,438	129,011	116,511	(12,500)	-9.7%
	Capital Outlay	\$ 120,367	\$ 111,438	\$ 229,011	\$ 216,511	\$ (12,500)	-5.5%
	Department Total	\$ 2,034,196	\$ 2,039,698	\$ 2,432,329	\$ 2,440,458	\$ 8,129	0.3%

Project Administration Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Grant Project Specialist*	-	-	-	0.29
Project Administration Director*	0.29	0.29	0.29	0.29
Project Inspector*	0.29	0.29	0.29	0.29
Project Supervisor*	0.29	0.29	0.29	0.29
Total	0.87	0.87	0.87	1.16

FY 2023:

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

Project Administration Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Budgeted FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	99,246	88,486	107,786	132,902
Operating Expenditures	-	783	783	783
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 99,246	\$ 89,269	\$ 108,569	\$ 133,685

Expenditures by Division/Program

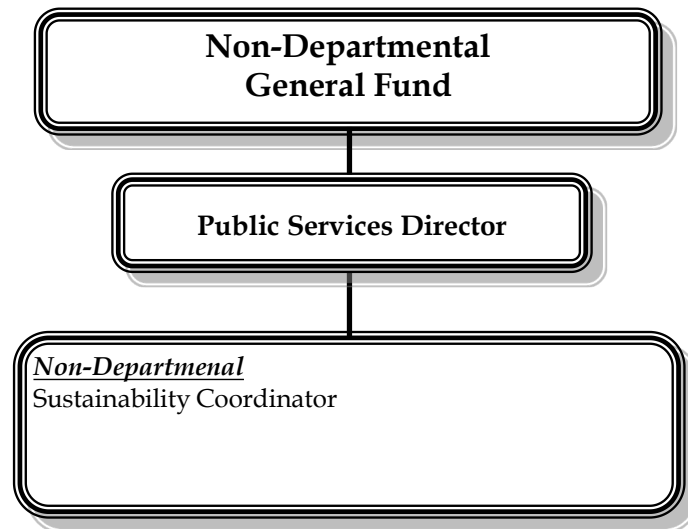
Division/Program	Actual FY 2020	Budgeted FY 2021	Budgeted FY 2022	Budgeted FY 2023
Project Administration	99,246	89,269	108,569	133,685
Total Expenditures	\$ 99,246	\$ 89,269	\$ 108,569	\$ 133,685

Project Administration - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	32,647	33,498	34,366	36,085	1,719	5.0%
12	Regular Salaries & Wages	38,655	23,478	41,010	58,367	17,357	42.3%
14	Overtime	-	792	1,160	1,160	-	0.0%
15	Special Pay	2,639	2,736	2,639	2,639	-	0.0%
21	FICA Taxes	5,401	5,445	5,862	7,259	1,397	23.8%
22	Retirement Contribution	6,433	6,786	6,956	8,913	1,957	28.1%
23	Life & Health Insurance	12,751	15,002	15,003	17,709	2,706	18.0%
24	Worker's Compensation	720	749	790	770	(20)	-2.5%
	Personnel Services	\$ 99,246	\$ 88,486	\$ 107,786	\$ 132,902	\$ 25,116	23.3%
40	Travel Per Diem	-	783	783	783	-	0.0%
	Operating Expenditures	\$ -	\$ 783	\$ 783	\$ 783	\$ -	0.0%
	Department Total	\$ 99,246	\$ 89,269	\$ 108,569	\$ 133,685	\$ 25,116	23.1%

Non-Departmental Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Sustainability Coordinator*	-	-	0.50	0.50
Total	-	-	0.50	0.50

FY 2023:

*The above positions are allocated 50% General Fund in Non-Departmental & 50% Water-Sewer Fund in Utilities Administration

Non-Departmental Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	-	-	20,426	36,312
Operating Expenditures	786,190	787,414	949,013	1,058,908
Capital Outlay	185,626	104,518	-	-
Debt Service	-	-	-	-
Grants & Aids	179,379	30,878	76,000	58,500
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	77,516	435,896
Total Expenditures	\$ 1,151,195	\$ 922,810	\$ 1,122,955	\$ 1,589,616

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Non-Departmental	1,151,195	922,810	1,122,955	1,589,616
Total Expenditures	\$ 1,151,195	\$ 922,810	\$ 1,122,955	\$ 1,589,616

Non-Departmental - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
12	Regular Salaries & Wages	-	-	15,345	26,586	11,241	73.3%
21	FICA Taxes	-	-	1,174	2,034	860	73.3%
22	Retirement Contribution	-	-	1,335	2,393	1,058	79.3%
23	Life & Health Insurance	-	-	2,550	5,262	2,712	106.4%
24	Worker's Compensation	-	-	22	37	15	68.2%
	Operating Expenditures	-	-	20,426	36,312	15,886	77.8%
31	Professional Services	78,897	144,445	171,547	137,100	(34,447)	-20.1%
32	Accounting & Auditing	17,994	19,884	15,656	16,000	344	2.2%
34	Other Contractual Services	69,774	103,990	97,561	112,748	15,187	15.6%
41	Communication Services	11,698	12,259	10,000	11,000	1,000	10.0%
42	Freight & Postage	934	1,194	1,000	1,000	-	0.0%
43-02	Electric Service	75,964	60,004	70,434	73,956	3,522	5.0%
44	Rents & Leases	135,475	109,161	111,919	114,448	2,529	2.3%
45	Insurance	116,929	134,690	146,199	161,289	15,090	10.3%
46	Repairs & Maintenance	71,532	69,318	24,980	24,980	-	0.0%
47	Printing & Binding	2,737	1,012	3,000	-	(3,000)	-100.0%
48	Promotional Activities	103,258	73,733	72,400	72,400	-	0.0%
49	Other Current Charges	5,779	5,779	166,257	273,927	107,670	64.8%
52	Operating Supplies	79,095	42,148	47,100	49,100	2,000	4.2%
52-11	Vehicle Fuel	-	(68)	-	-	-	0.0%
54	Books-Publ-Subscriptions	16,124	9,865	10,960	10,960	-	0.0%
	Operating Expenditures	\$ 786,190	\$ 787,414	\$ 949,013	\$ 1,058,908	109,895	11.6%
61	Land	1,972	7,536	-	-	-	0.0%
63	Improvements O/T Building	171,612	96,982	-	-	-	0.0%
68	Intangible Assets	12,042	-	-	-	-	0.0%
	Capital Outlay	\$ 185,626	\$ 104,518	\$ -	\$ -	-	0.0%
83	Other Grants and Aids	179,379	30,878	76,000	58,500	(17,500)	-23.0%
	Grants & Aids	\$ 179,379	\$ 30,878	\$ 76,000	\$ 58,500	(17,500)	-23.0%
99	Non-Operating	-	-	77,516	435,896	358,380	462.3%
	Non-Operating	\$ -	\$ -	\$ 77,516	\$ 435,896	358,380	462.3%
	Department Total	\$ 1,151,195	\$ 922,810	\$ 1,122,955	\$ 1,589,616	\$ 466,661	41.6%

FY 2023 Annual Budget Special Revenue Funds



Hospital Lease Fund

Hospital Lease - Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Interest					
050-361.10-00	Interest on Investments	-	-	15,000	31,301
050-361.10-05	Unreal/Real Gain (Loss)	-	(4,083)	-	-
050-361.30-01	Certificate of Deposit	55,638	33,109	-	-
050-361.40-04	Federal Home Loan MTG COR	3,000	313	-	-
	Interest	\$ 58,638	\$ 29,339	\$ 15,000	\$ 31,301
	Department Total	\$ 58,638	\$ 29,339	\$ 15,000	\$ 31,301

Hospital Lease Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	15,000	31,301
Total Expenditures	\$ -	\$ -	\$ 15,000	\$ 31,301

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Hospital Lease	-	-	15,000	31,301
Total Expenditures	\$ -	\$ -	\$ 15,000	\$ 31,301

Hospital Lease - Expenditures

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
99	Non-Operating	-	-	15,000	31,301
	Non-Operating	\$ -	\$ -	\$ 15,000	\$ 31,301
	 Department Total	 \$ -	 \$ -	 \$ 15,000	 \$ 31,301

Fund Balance Projections

Hospital Lease 2041 - 2070

Revenue Description: Hospital Lease 2041-2070
Legal Authority: Res 2020-18 for lease only beginning 9/1/40
Restriction on Use: Lease 2041-2070
Fund Type: Special Revenue Fund

	Budget				
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Fund Balance	\$ 3,130,121	\$ 3,130,121	\$ 3,130,121	\$ 3,130,121	\$ 3,130,121
Revenues:					
Misc/Interest Earnings	31,301	46,952	62,602	78,253	93,904
Total Revenues	31,301	46,952	62,602	78,253	93,904
Total Sources	3,161,422	3,177,073	3,192,723	3,208,374	3,224,025
Expenditures:					
Reserve	31,301	46,952	62,602	78,253	93,904
Total Expenditures	31,301	46,952	62,602	78,253	93,904
Ending Fund Balance	\$ 3,130,121	\$ 3,130,121	\$ 3,130,121	\$ 3,130,121	\$ 3,130,121

American Rescue Plan Act Fund

American Rescue Plan Fund - Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Interest					
101-361.10-00	Interest on Investments	-	143	-	147,502
101-361.10-23	Bankunited Pub FD Sav	-	85	-	-
101-361.20-05	281071-ARPA-CSLFRF	-	75	-	-
	Interest	\$ -	\$ 303	\$ -	\$ 147,502
Reserves					
101-389.01-00	Carryover Cash	-	-	-	2,852,498
	Reserves	-	-	-	2,852,498
	Department Total	\$ -	\$ 303	\$ -	\$ 3,000,000

American Rescue Plan Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capital Outlay	-	-	-	3,000,000
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 3,000,000

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
ARPA	-	-	-	3,000,000
Total Expenditures	\$ -	\$ -	\$ -	\$ 3,000,000

American Rescue Plan - Expenditures

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
63	Improvements o/t Building	-	-	-	3,000,000
	Capital Outlay	\$ -	\$ -	\$ -	\$ 3,000,000
	Department Total	\$ -	\$ -	\$ -	\$ 3,000,000

Fund Balance Projections

American Rescue Plan Act (ARPA)

Revenue Description: ARPA Funding \$12,810,334
Legal Authority: US Department of Treasury
Restriction on Use: ARPA Designated Projects
Fund Type: Special Revenue Fund

			Funds obligated by 12/31/24		Funds expended by 12/31/2026
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Fund Balance	\$ 11,800,179	\$ 8,947,681	\$ 5,081,896	\$ 2,132,715	\$ 370,198
Revenues:					
Misc/Interest Earnings	147,502	134,215	50,819	5,332	11,106
Total Revenues	147,502	134,215	50,819	5,332	11,106
Total Sources	11,947,681	9,081,896	5,132,715	2,138,047	381,304
Expenditures:					
ARPA Projects	3,000,000	4,000,000	3,000,000	1,767,849	381,304
Total Expenditures	3,000,000	4,000,000	3,000,000	1,767,849	381,304
Ending Fund Balance	\$ 8,947,681	\$ 5,081,896	\$ 2,132,715	\$ 370,198	\$ -

Local Option Gas Tax Fund

Local Option Gas Tax Fund Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Taxes	305,692	318,785	327,321	337,141
Permits & Fees	-	-	-	-
Interest	817	218	620	394
Non-Revenues - Transfers & Reserves	-	-	22,059	12,465
Total Revenues	\$ 306,509	\$ 319,003	\$ 350,000	\$ 350,000

Percentage of Revenues by Source

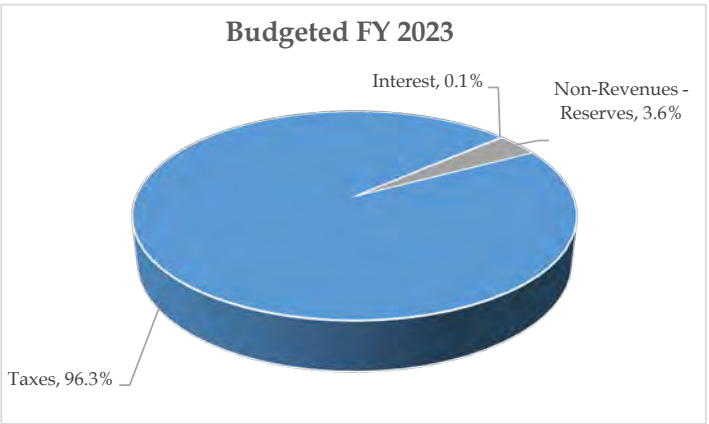
Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Taxes	99.7%	99.9%	93.5%	96.3%
Interest	0.3%	0.1%	0.2%	0.1%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	6.3%	3.6%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Local Option Gas Tax Fund Revenue Summary

Comparison by Source

	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Taxes	327,321	337,141	9,820	3.0%
Interest	620	394	(226)	-36.5%
Non-Revenues - Reserves	22,059	12,465	(9,594)	-43.5%
Total Revenues	\$ 350,000	\$ 350,000	\$ -	0.0%

Source	Percentage
Taxes	96.3%
Interest	0.1%
Non-Revenues - Reserves	3.6%
Total	100.0%



Local Option Gas Tax - Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Taxes					
106-312.41-01	Two Cent	305,692	318,785	327,321	337,141
	Taxes	\$ 305,692	\$ 318,785	\$ 327,321	\$ 337,141
Interest					
106-361.10-00	Interest on Investments	814	157	620	394
106-361.10-23	Bankunited Pub FD Sav	2	-	-	-
106-361.20-00	State Board Interest	-	61		
106-361.80-03	FMIVT 0-2 YR High Quality	1	-	-	-
	Interest	\$ 817	\$ 218	\$ 620	\$ 394
Reserves					
106-389.01-00	Carryover Cash	-	-	22,059	12,465
	Reserves	-	-	22,059	12,465
Department Total		\$ 306,509	\$ 319,003	\$ 350,000	\$ 350,000

Local Option Gas Tax Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	350,000	350,000	350,000	350,000
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Local Option Gas Tax	350,000	350,000	350,000	350,000
Total Expenditures	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000

Local Option Gas Tax - Expenditures

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
91	Transfers	350,000	350,000	350,000	350,000
	Non-Operating	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
	Department Total	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000

Fund Balance Projections

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 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 98,471	\$ 86,006	\$ 83,777	\$ 92,120	\$ 111,444
<u>Revenues:</u>					
Local Option Gas Tax	337,141	347,255	357,673	368,403	379,455
Interest Earnings	394	516	670	921	1,337
Total Revenues	337,535	347,771	358,343	369,324	380,792
Total Sources	436,006	433,777	442,120	461,444	492,236
<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	\$ 86,006	\$ 83,777	\$ 92,120	\$ 111,444	\$ 142,236

Impact Funds

Impact Funds Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Permits & Fees	694,809	365,070	268,890	372,067
Intergovernmental	-	-	64,000	-
Interest	22,801	7,623	3,098	4,276
Miscellaneous	-	-	-	-
Non-Revenues - Transfers & Reserves	-	-	436,913	355,677
Total Revenues	\$ 717,610	\$ 372,693	\$ 772,901	\$ 732,020

Percentage of Revenues by Source

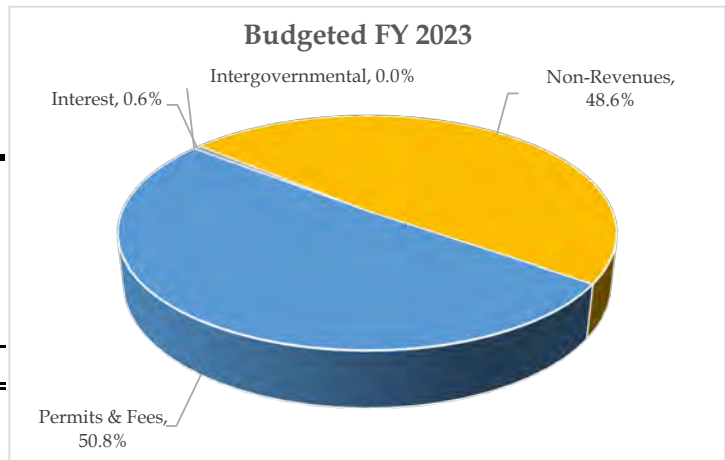
Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Permits & Fees	96.8%	98.0%	34.8%	50.8%
Intergovernmental	0.0%	0.0%	8.3%	0.0%
Interest	3.2%	2.0%	0.4%	0.6%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	56.5%	48.6%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Impact Funds Revenue Summary

Comparison by Source

	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Permits & Fees	268,890	372,067	103,177	38.4%
Intergovernmental	64,000	-	(64,000)	-100.0%
Interest	3,098	4,276	1,178	38.0%
Non-Revenues - Transfers & Reserves	436,913	355,677	(81,236)	-18.6%
Total Revenues	\$ 772,901	\$ 732,020	\$ (40,881)	-5.3%

Source	Percentage
Permits & Fees	50.8%
Intergovernmental	0.0%
Interest	0.6%
Non-Revenues	48.6%
Total	100.0%



Impact Funds Revenue Summary

Revenues by Fund

Revenue by Fund	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Police Impact	48,782	61,688	46,763	61,553
Fire Impact	41,698	51,152	41,604	51,455
Library Impact	37,068	44,642	400,000	400,000
Recreation Impact	77,299	111,871	131,034	112,781
General Government Impact	16,208	14,831	28,500	15,120
Transportation Impact - City	289,252	88,509	125,000	91,111
Transportation Impact - County	207,303	-	-	-
Total Revenues	\$ 717,610	\$ 372,693	\$ 772,901	\$ 732,020

Percentage of Revenues by Fund

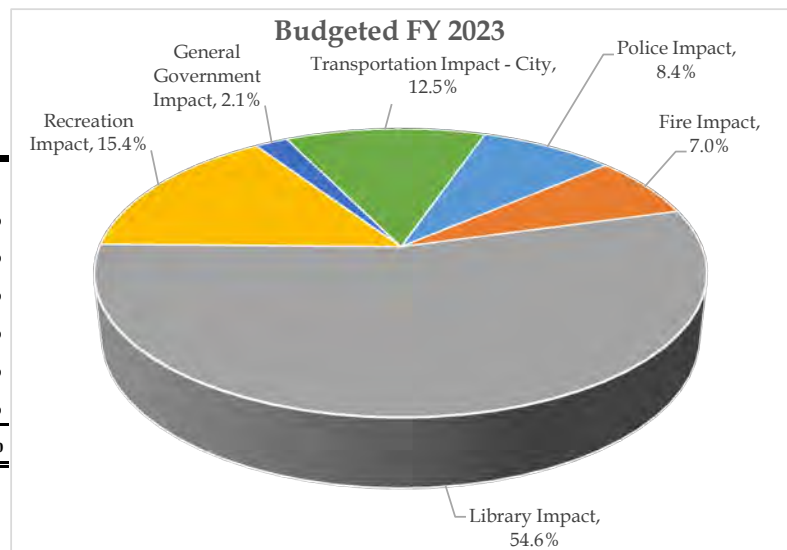
Revenue by Fund	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Police Impact	6.8%	16.6%	6.0%	8.4%
Fire Impact	5.8%	13.7%	5.4%	7.0%
Library Impact	5.2%	12.0%	51.7%	54.6%
Recreation Impact	10.8%	30.0%	17.0%	15.4%
General Government Impact	2.2%	4.0%	3.7%	2.1%
Transportation Impact - City	40.3%	23.7%	16.2%	12.5%
Transportation Impact - County	28.9%	0.0%	0.0%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Impact Funds Revenue Summary

Comparison by Fund

Revenue by Fund	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Police Impact	46,763	61,553	14,790	31.6%
Fire Impact	41,604	51,455	9,851	23.7%
Library Impact	400,000	400,000	-	0.0%
Recreation Impact	131,034	112,781	(18,253)	-13.9%
General Government Impact	28,500	15,120	(13,380)	-46.9%
Transportation Impact - City	125,000	91,111	(33,889)	-27.1%
Total Revenues	\$ 772,901	\$ 732,020	\$ (40,881)	-5.3%

Revenue by Fund	Percentage
Police Impact	8.4%
Fire Impact	7.0%
Library Impact	54.6%
Recreation Impact	15.4%
General Government Impact	2.1%
Transportation Impact - City	12.5%
Total	100.2%



Impact Funds - Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Permits & Fees					
324.11-01	Police Impact - Residential	33,293	42,203	44,895	59,701
324.11-02	Fire Impact - Residential	30,000	36,398	41,554	51,455
324.12-01	Police Impact - Commercial	12,766	16,942	-	-
324.12-02	Fire Impact - Commercial	10,977	14,578	-	-
324.31-02	Multimodal - Residential	365,328	74,804	57,964	90,957
324.32-02	Multimodal - Commercial	120,531	11,772	-	-
324.61-01	Library Impact - Residential	34,368	42,137	42,410	42,533
324.61-02	Recreation Impact - Residential	72,348	111,609	66,869	112,658
324.71-01	General Gov't - Residential	12,516	11,081	15,198	14,763
324.72-01	General Gov't - Commercial	2,682	3,546	-	-
	Permits & Fees	\$ 694,809	\$ 365,070	\$ 268,890	\$ 372,067
Intergovernmental					
334.70-51	FL Recr DAP Grant	-	-	64,000	-
	Intergovernmental	\$ -	\$ -	\$ 64,000	\$ -
Interest					
361.10-00	Interest on Investments	8,292	-	3,098	4,276
361.10-23	Bankunited PUB FD Sav	11,586	2,530	-	-
361.30-01	Certificate of Deposit	-	5,490	-	-
361.80-01	FMIVT 1-3 yr High Quality	413	-	-	-
361.80-02	FMIVT Intermed. High Quality	2,509	(397)	-	-
361.80-03	FMIVT 0-2 yr High Quality	1	-	-	-
	Interest	\$ 22,801	\$ 7,623	\$ 3,098	\$ 4,276
Reserves					
389.01-00	Cash Carryover	-	-	436,913	355,677
	Reserves	\$ -	\$ -	\$ 436,913	\$ 355,677
	Department Total	\$ 717,610	\$ 372,693	\$ 772,901	\$ 732,020

Impact Funds Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capital Outlay	450,360	161,976	731,297	680,565
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	41,604	51,455
Total Expenditures	\$ 450,360	\$ 161,976	\$ 772,901	\$ 732,020

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Police Impact	-	-	46,763	61,553
Fire Impact	-	-	41,604	51,455
Library Impact	-	-	400,000	400,000
Recreation Impact	30,128	110,897	131,034	112,781
General Government Impact	5,577	-	28,500	15,120
Transportation Impact - City	207,352	51,079	125,000	91,111
Transportation Impact - County	207,303	-	-	-
Total Expenditures	\$ 450,360	\$ 161,976	\$ 772,901	\$ 732,020

Impact Funds - Expenditures

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
63	Improvements O/T Building	450,360	161,976	731,297	659,525
68	Intangible Assets	-	-	-	21,040
	Capital Outlay	\$ 450,360	\$ 161,976	\$ 731,297	\$ 680,565
99	Non-Operating	-	-	41,604	51,455
	Non-Operating	\$ -	\$ -	\$ 41,604	\$ 51,455
	Department Total	\$ 450,360	\$ 161,976	\$ 772,901	\$ 732,020

Fund Balance Projections

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 \$ 344.00

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 462,913	\$ 462,913	\$ 462,913	\$ 462,913	\$ 462,913
<u>Revenues:</u>					
Impact Fees	59,701	61,492	63,337	65,237	67,194
Interest Earnings/Misc	1,852	2,777	3,703	4,629	5,555
Total Revenues	61,553	64,269	67,040	69,866	72,749
 Total Sources	 524,466	 527,182	 529,953	 532,779	 535,662
<u>Expenditures/Projects:</u>					
Public Safety:					
Redaction Software	8,000	-	-	-	-
Available for Capital Projects	53,553	64,269	67,040	69,866	72,749
Total Expenditures/Projects	61,553	64,269	67,040	69,866	72,749
Ending Working Capital - Projected	\$ 462,913	\$ 462,913	\$ 462,913	\$ 462,913	\$ 462,913

Fund Balance Projections

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 \$ 295.00

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Impact Fees	51,455	52,998	54,588	56,226	57,913
Interest Earnings	-	-	-	-	-
Total Revenues	51,455	52,998	54,588	56,226	57,913
Total Sources	51,455	52,998	54,588	56,226	57,913
Expenditures/Projects:					
Public Safety:					
Available for Capital Projects	-	31,360	54,588	56,226	57,913
Repayment of Loan to Sanitation Fund (Loan will be paid in full by FY 2024)	51,455	21,638	-	-	-
Total Expenditures/Projects	51,455	52,998	54,588	56,226	57,913
Ending Working Capital - Projected	\$ -	\$ -	\$ -	\$ -	\$ -

Fund Balance Projections

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 \$ 347.00

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 447,507	\$ 91,830	\$ 89,696	\$ 86,834	\$ 83,227
Revenues:					
Impact Fees	42,533	43,809	45,123	46,477	47,871
Interest Earnings	1,790	551	718	868	999
Total Revenues	44,323	44,360	45,841	47,345	48,870
Total Sources	491,830	136,190	135,537	134,179	132,097
Expenditures/Projects:					
Culture & Recreation:					
Available for Capital Projects	400,000	46,494	48,703	50,952	53,241
Total Expenditures/Projects	400,000	46,494	48,703	50,952	53,241
Ending Working Capital - Projected	\$ 91,830	\$ 89,696	\$ 86,834	\$ 83,227	\$ 78,856

Fund Balance Projections

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 \$ 974.00

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 30,719	\$ 30,719	\$ 30,719	\$ 30,719	\$ 30,719
Revenues:					
Impact Fees	112,658	116,038	119,519	123,105	126,798
Interest Earnings	123	184	246	307	369
Total Revenues	112,781	116,222	119,765	123,412	127,167
Total Sources	143,500	146,941	150,484	154,131	157,886
Expenditures/Projects:					
Culture & Recreation:					
Sunset Beach Pavillons	50,000	50,000	50,000	50,000	-
Rec Trac Software	13,040	-	-	-	-
Dorsett Park Playground Equipment	40,000	-	-	-	-
Available for Capital Projects	9,741	66,222	69,765	73,412	127,167
Total Expenditures/Projects	112,781	116,222	119,765	123,412	127,167
Ending Working Capital - Projected	\$ 30,719	\$ 30,719	\$ 30,719	\$ 30,719	\$ 30,719

Fund Balance Projections

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 \$ 74.00

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 89,130	\$ 89,130	\$ 89,130	\$ 89,130	\$ 89,130
Revenues:					
Impact Fees	14,763	15,206	15,662	16,132	16,615
Interest Earnings	357	535	713	891	1,070
Total Revenues	15,120	15,741	16,375	17,023	17,685
Total Sources	104,250	104,871	105,505	106,153	106,815
Expenditures/Projects:					
General Government:					
Available for Capital Projects	15,120	15,741	16,375	17,023	17,685
Total Expenditures/Projects	15,120	15,741	16,375	17,023	17,685
Ending Working Capital - Projected	\$ 89,130	\$ 89,130	\$ 89,130	\$ 89,130	\$ 89,130

Fund Balance Projections

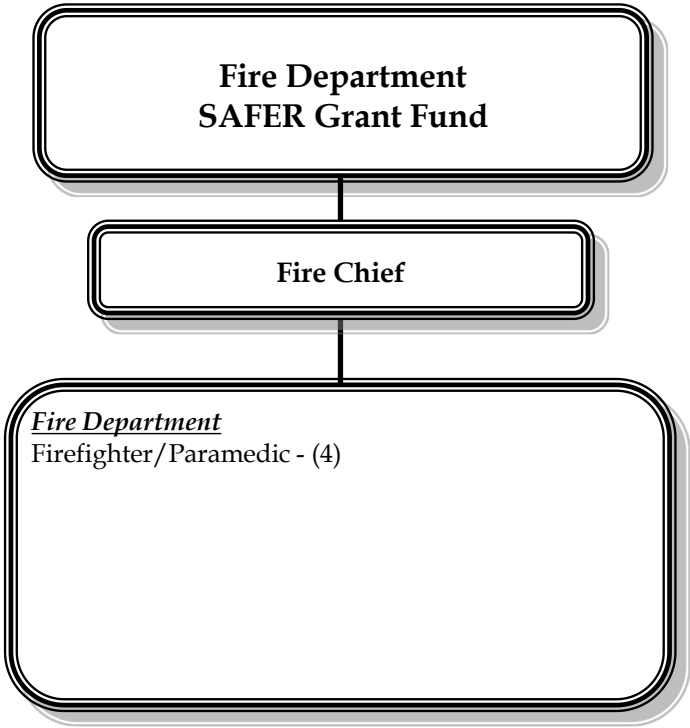
Transportation Impact Fund

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 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	<u>\$ 38,438</u>	<u>\$ 38,438</u>	<u>\$ 38,438</u>	<u>\$ 38,438</u>	<u>\$ 38,438</u>
<u>Revenues:</u>					
Impact Fees	90,957	93,686	96,497	99,392	102,374
Interest Earnings	154	231	308	385	461
Total Revenues	<u>91,111</u>	<u>93,917</u>	<u>96,805</u>	<u>99,777</u>	<u>102,835</u>
Total Sources	<u>129,549</u>	<u>132,355</u>	<u>135,243</u>	<u>138,215</u>	<u>141,273</u>
<u>Expenditures/Projects:</u>					
Transportation:					
Available for Capital Projects	91,111	93,917	96,805	99,777	102,835
Total Expenditures/Projects	<u>91,111</u>	<u>93,917</u>	<u>96,805</u>	<u>99,777</u>	<u>102,835</u>
Ending Working Capital - Projected	<u>\$ 38,438</u>	<u>\$ 38,438</u>	<u>\$ 38,438</u>	<u>\$ 38,438</u>	<u>\$ 38,438</u>

Grant Funds

Grant Funds-SAFER Grant Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Firefighter/Paramedic	4.00	-	-	-
Total	4.00	-	-	-

FY 2021 Note: These positions were absorbed by the General Fund

Grant Funds Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental	154,384	31,058	18,000	18,000
Interest	1,668	30	-	591
Non-Revenues - Transfers & Reserves	254,241	-	-	131,409
Total Revenues	\$ 410,293	\$ 31,088	\$ 18,000	\$ 150,000

Percentage of Revenues by Source

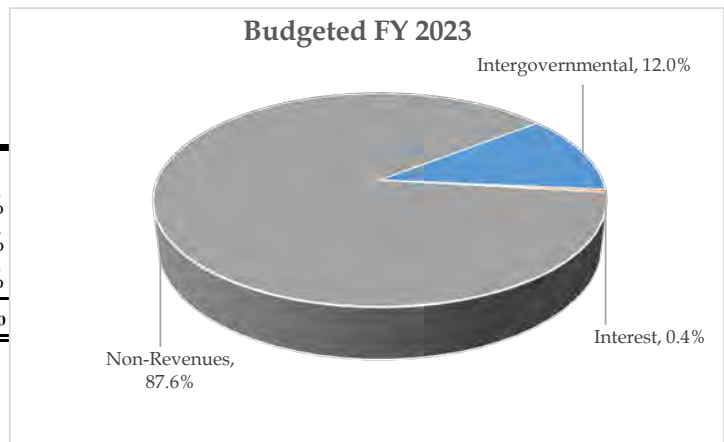
Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental	37.6%	99.9%	100.0%	12.0%
Interest	0.4%	0.1%	0.0%	0.4%
Non-Revenues - Transfers & Reserves	62.0%	0.0%	0.0%	87.6%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Grant Funds Revenue Summary

Comparison by Source

	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Intergovernmental	18,000	18,000	-	0.0%
Interest	-	591	591	100.0%
Non-Revenues - Transfers & Reserves	-	131,409	131,409	100.0%
Total Revenues	\$ 18,000	\$ 150,000	\$ 132,000	733.3%

Source	Percentage
Intergovernmental	12.0%
Interest	0.4%
Non-Revenues	87.6%
Total	100.0%



Grant Funds Revenue Summary

Revenues by Fund

Revenue by Fund	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
SAFER Grant	390,284	14,948	-	-
Federal Grant	-	-	-	-
DER Recycling Grant	20,009	16,140	18,000	150,000
Total Revenues	\$ 410,293	\$ 31,088	\$ 18,000	\$ 150,000

Percentage of Revenues by Fund

Revenue by Fund	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
SAFER Grant	95.1%	48.1%	0.0%	0.0%
Federal Grant	0.0%	0.0%	0.0%	0.0%
DER Recycling Grant	4.9%	51.9%	100.0%	100.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Grant Funds - Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental					
331.20-21	SAFER Grant	136,043	14,948	-	-
334.39-00	Other Physical Environment	18,341	16,110	18,000	18,000
	Intergovernmental	\$ 154,384	\$ 31,058	\$ 18,000	\$ 18,000
Interest					
361.10-00	Interest on Investments	-	-	-	591
361.20-00	FMIVT 0-2 YR High Quality	-	24	-	-
361.80-03	FMIVT 0-2 YR High Quality	1,668	6	-	-
	Interest	\$ 1,668	\$ 30	\$ -	\$ 591
Non-Revenues					
Transfers					
381.10-01	General Fund	254,241	-	-	-
	Total Transfers	254,241	-	-	-
Reserves					
389.01-00	Cash Carryover	-	-	-	131,409
	Total Reserves	-	-	-	131,409
	Total Non-Revenue	\$ 254,241	\$ -	\$ -	\$ 131,409
	Department Total	\$ 410,293	\$ 31,088	\$ 18,000	\$ 150,000

Grant Funds Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	392,355	14,948	-	-
Operating Expenditures	-	487	18,000	-
Capital Outlay	-	-	-	150,000
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	6,903	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 399,258	\$ 15,435	\$ 18,000	\$ 150,000

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
SAFER Grant	392,355	14,948	-	-
Federal Grant	6,903	-	-	-
DER Recycling Grant	-	487	18,000	150,000
Total Expenditures	\$ 399,258	\$ 15,435	\$ 18,000	\$ 150,000

Grant Funds - Expenditures

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
12	Regular Salaries & Wages	214,706	10,069	-	-
14	Overtime	34,376	2,061	-	-
15	Special Pay	2,074	78	-	-
21	FICA Taxes	17,268	840	-	-
22	Retirement Contribution	74,477	-	-	-
23	Life & Health Insurance	41,167	1,900	-	-
24	Worker's Compensation	8,287	-	-	-
	Personnel Services	\$ 392,355	\$ 14,948	\$ -	\$ -
34	Other Contractual Service	-	-	-	-
52	Operating Supplies	-	487	18,000	-
	Operating Expenditures	\$ -	\$ 487	\$ 18,000	\$ -
63	Improvements O/T Building	-	-	-	150,000
	Capital Outlay	\$ -	\$ -	\$ -	\$ 150,000
91	Transfers	6,903	-	-	-
	Transfers	\$ 6,903	\$ -	\$ -	\$ -
	Department Total	\$ 399,258	\$ 15,435	\$ 18,000	\$ 150,000

Fund Balance Projections

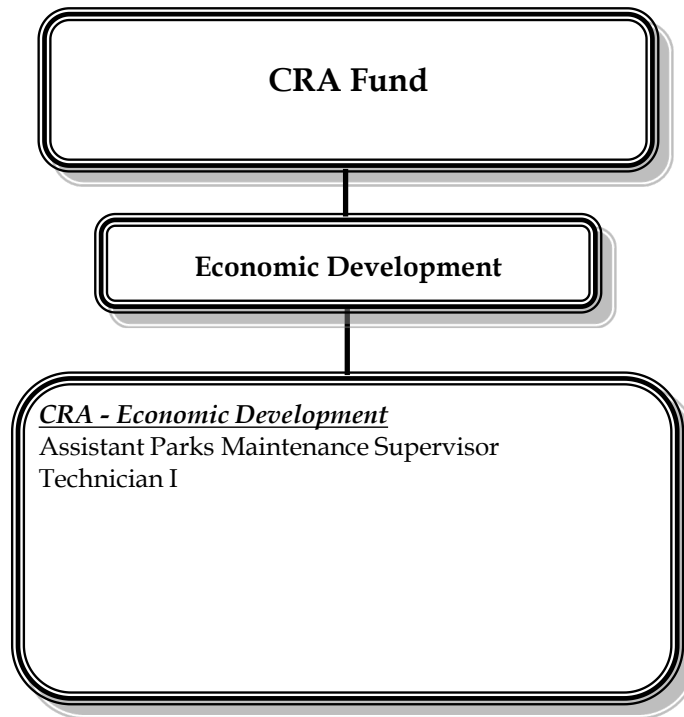
Recycling Grant

Revenue Description: Recycling grant proceeds
Legal Authority: State Grant thru Pinellas County for Recycling Program
Restriction on Use: Recycling related projects
Fund Type: Special Revenue Fund

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Fund Balance	\$ 147,850	\$ 16,441	\$ 16,540	\$ 16,672	\$ 16,839
Revenues:					
Intergovernmental-Recycling Grant	18,000	18,000	18,000	18,000	18,000
Misc/Interest Earnings	591	99	132	167	202
Total Revenues	18,591	18,099	18,132	18,167	18,202
Total Sources	166,441	34,540	34,672	34,839	35,041
Expenditures:					
Available for recycling projects	-	18,000	18,000	18,000	18,000
Recycling Center	150,000	-	-	-	-
Total Expenditures	150,000	18,000	18,000	18,000	18,000
Ending Fund Balance	\$ 16,441	\$ 16,540	\$ 16,672	\$ 16,839	\$ 17,041

Community Redevelopment Agency Fund

CRA Fund - Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Assistant Parks Maintenance Supervisor*	0.85	0.85	0.85	0.85
Technician	1.00	1.00	1.00	1.00
Total	1.85	1.85	1.85	1.85

FY 2023:

*This position is funded 85% CRA and 15% General Fund - Parks & Parkways

CRA Revenue/Expense Summary

Revenues by Source

	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Taxes	244,901	276,412	322,255	398,205
Intergovernmental	269,654	276,100	321,849	386,528
Interest	4,961	4,709	-	1,000
Miscellaneous	-	-	-	-
Non-Revenue				
Reserves	-	-	-	-
Total Non-Revenue	-	-	-	-
Total Revenue	\$ 519,516	\$ 557,221	\$ 644,104	\$ 785,733

Expenditures by Category

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	79,214	69,762	104,788	123,348
Operating Expenditures	63,608	119,468	48,174	86,798
Capital Outlay	36,486	712,635	291,142	-
Grants & Aids	67,110	55,575	100,000	100,000
Reserves/Interfund Loans	-	-	100,000	475,587
Total Expenditures	\$ 246,418	\$ 957,440	\$ 644,104	\$ 785,733

CRA Fund Revenue Summary

Revenue Summary

Revenue Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Taxes	244,901	276,412	322,255	398,205
Intergovernmental	269,654	276,100	321,849	386,528
Interest	4,961	4,709	-	1,000
Miscellaneous	-	-	-	-
Non-Revenues - Transfers & Reserves	-	-	-	-
Total Revenues	\$ 519,516	\$ 557,221	\$ 644,104	\$ 785,733

Percentage of Revenues by Source

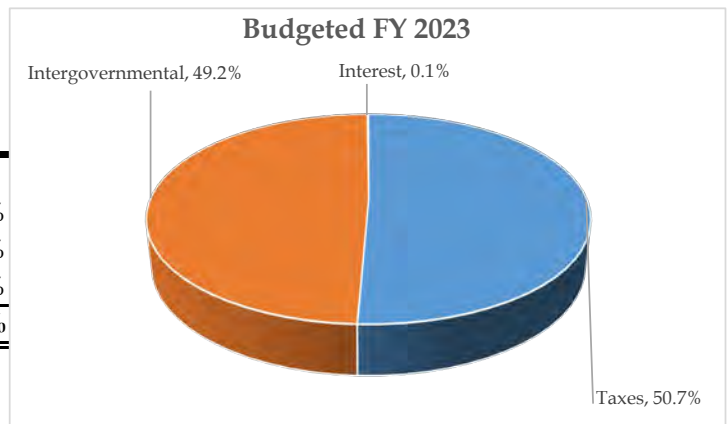
Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Taxes	47.1%	49.6%	50.0%	50.7%
Intergovernmental	51.9%	49.6%	50.0%	49.2%
Interest	1.0%	0.8%	0.0%	0.1%
Miscellaneous	0.0%	0.0%	0.0%	0.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	0.0%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

CRA Fund Revenue Summary

Comparison by Source

	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Taxes	322,255	398,205	75,950	23.6%
Intergovernmental	321,849	386,528	64,679	20.1%
Interest	-	1,000	1,000	100.0%
Total Revenues	\$ 644,104	\$ 785,733	\$ 141,629	22.0%

Source	Percentage
Taxes	50.7%
Intergovernmental	49.2%
Interest	0.1%
Total	100.0%



CRA Fund - Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Taxes					
311.10-02	City Portion - Ad Valorem	244,901	276,412	322,255	398,205
	Taxes	\$ 244,901	\$ 276,412	\$ 322,255	\$ 398,205
Intergovernmental					
338.10-00	Pinellas County - Plan-Place	25,000	-	-	-
338.10-01	Pinellas County - Ad Valorem	244,654	276,100	321,849	386,528
	Intergovernmental	\$ 269,654	\$ 276,100	\$ 321,849	\$ 386,528
Interest					
361.10-00	Interest on Investments	2,242	322	-	1,000
361.10-23	Bankunited Pub FD SAV	2,719	484	-	-
361.20-00	State Board Interest	-	242	-	-
361.30-01	Certificate of Deposit	-	3,661	-	-
	Total Interest	\$ 4,961	\$ 4,709	\$ -	\$ 1,000
Department Total					
		\$ 519,516	\$ 557,221	\$ 644,104	\$ 785,733

CRA Fund Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	79,214	69,762	104,788	123,348
Operating Expenditures	63,608	119,468	48,174	86,798
Capital Outlay	36,486	712,635	291,142	-
Grants & Aids	67,110	55,575	100,000	100,000
Reserves/Interfund Loans	-	-	100,000	475,587
Total Expenditures	\$ 246,418	\$ 957,440	\$ 644,104	\$ 785,733

Percentage of Expenditures by Category

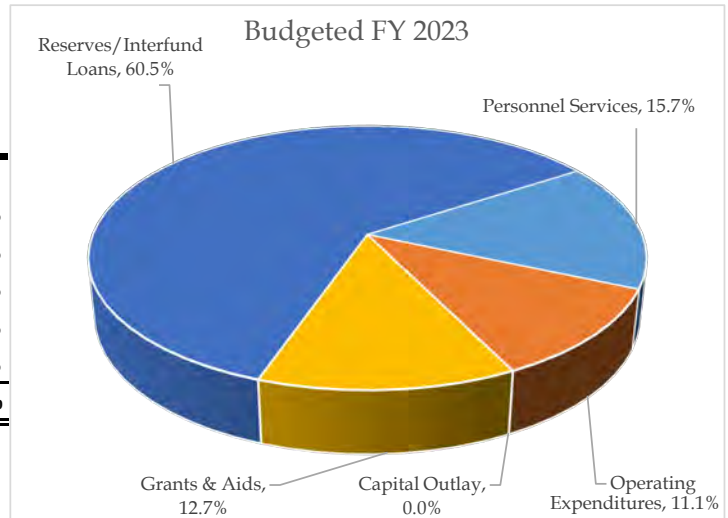
Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	32.1%	7.3%	16.3%	15.7%
Operating Expenditures	25.8%	12.5%	7.5%	11.1%
Capital Outlay	14.8%	74.4%	45.2%	0.0%
Transfers	27.3%	5.8%	15.5%	12.7%
Reserves/Interfund Loans	0.0%	0.0%	15.5%	60.5%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

CRA Fund Expenditure Summary

Comparison by Category

	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
Personnel Services	104,788	123,348	18,560	17.7%
Operating Expenditures	48,174	86,798	38,624	80.2%
Capital Outlay	291,142	-	(291,142)	-100.0%
Grants & Aids	100,000	100,000	-	0.0%
Reserves/Interfund Loans	100,000	475,587	375,587	375.6%
Total Expenditures	\$ 644,104	\$ 785,733	\$ 141,629	22.0%

Expenditure Classification	Percentage
Personnel Services	15.7%
Operating Expenditures	11.1%
Capital Outlay	0.0%
Grants & Aids	12.7%
Reserves/Interfund Loans	60.5%
Total	100.0%



CRA Fund - Expenditures

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
12	Regular Salaries & Wages	44,410	43,127	70,469	75,413	4,944	7.0%
14	Overtime	4,953	2,132	1,000	2,000	1,000	100.0%
15	Special Pay	245	2,060	370	2,495	2,125	574.3%
21	FICA Taxes	3,526	3,456	5,188	5,805	617	11.9%
22	Retirement Contribution	4,316	3,294	6,250	7,192	942	15.1%
23	Life & Health Insurance	18,861	12,628	18,584	27,519	8,935	48.1%
24	Worker's Compensation	2,903	3,065	2,927	2,924	(3)	-0.1%
	Personnel Services	\$ 79,214	\$ 69,762	\$ 104,788	\$ 123,348	\$ 18,560	17.7%
31	Professional Services	32,119	-	-	-	-	0.0%
34	Other Contractual Service	12,066	14,077	17,100	17,100	-	0.0%
40	Travel Per Diem	-	879	-	-	-	0.0%
43-01	Water/Sewer Service	737	683	725	707	(18)	-2.5%
43-02	Electric Service	1,994	1,353	1,449	1,522	73	5.0%
44	Rents & Leases	6,600	9,100	12,000	36,969	24,969	208.1%
46	Repairs & Maintenance	-	15,670	-	-	-	0.0%
47	Printing & Binding	166	-	-	-	-	0.0%
48	Promotional Activities	375	-	-	-	-	0.0%
49	Other Current Charges	208	-	-	-	-	0.0%
52	Operating Supplies	5,131	69,490	10,500	20,500	10,000	95.2%
52-13	Flowers, Plants, CRA Only	4,037	8,216	5,500	10,000	4,500	81.8%
54	Books-Publ-Subscriptions	175	-	900	-	(900)	-100.0%
	Operating Expenditures	\$ 63,608	\$ 119,468	\$ 48,174	\$ 86,798	\$ 38,624	80.2%
61	Land	-	659,688	-	-	-	0.0%
63	Improvements O/T Building	36,486	52,947	291,142	-	(291,142)	-100.0%
	Capital Outlay	\$ 36,486	\$ 712,635	\$ 291,142	\$ -	\$ (291,142)	-100.0%
83	Building Grant Program	67,110	55,575	100,000	100,000	-	0.0%
	Grants & Aids	\$ 67,110	\$ 55,575	\$ 100,000	\$ 100,000	\$ -	0.0%
99	Non-Operating	-	-	100,000	475,587	375,587	375.6%
	Non-Operating	\$ -	\$ -	\$ 100,000	\$ 475,587	\$ 375,587	375.6%
	Department Total	\$ 246,418	\$ 957,440	\$ 644,104	\$ 785,733	\$ 141,629	22.0%

Fund Balance Projections

CRA Fund

Revenue Description:

Legal Authority:

Restriction on Use:

Tax Increment Financing

Florida Statute 163, Tarpon Springs Ordinance 2001-24

Improvements in the District

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 176,670	\$ 176,670	\$ 511,958	\$ 999,162	\$ 1,540,978
Revenues:					
City TIF	398,205	375,071	404,292	434,975	467,191
County TIF	386,528	363,976	392,329	422,100	453,359
Other	1,000	1,500	2,000	2,500	2,500
Total Revenues	785,733	740,547	798,621	859,575	923,050
Total Sources	962,403	917,217	1,310,579	1,858,737	2,464,028
Expenditures/Projects:					
Personnel	123,348	128,091	131,934	135,892	139,969
Operating	86,798	77,168	79,483	81,867	84,323
Capital Outlay:					
Available for Capital Projects	-	-	-	-	-
Grants	100,000	100,000	100,000	100,000	100,000
Loan Repayment to Sanitation Fund	100,000	100,000	-	-	-
Fund Balance Reserve	375,587	-	-	-	-
Total Expenditures/Projects	785,733	405,259	311,417	317,759	324,292
Ending Working Capital - Projected	\$ 176,670	\$ 511,958	\$ 999,162	\$ 1,540,978	\$ 2,139,736

Law Enforcement Program Funds

Law Enforcement Funds Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental	90,801	24,838	55,000	60,000
Fines & Forfeitures	6,486	24,220	7,200	7,300
Interest	2,175	436	500	903
Non-Revenues - Transfers & Reserves	-	-	32,725	36,694
Total Revenues	\$ 99,462	\$ 49,494	\$ 95,425	\$ 104,897

Percentage of Revenues by Source

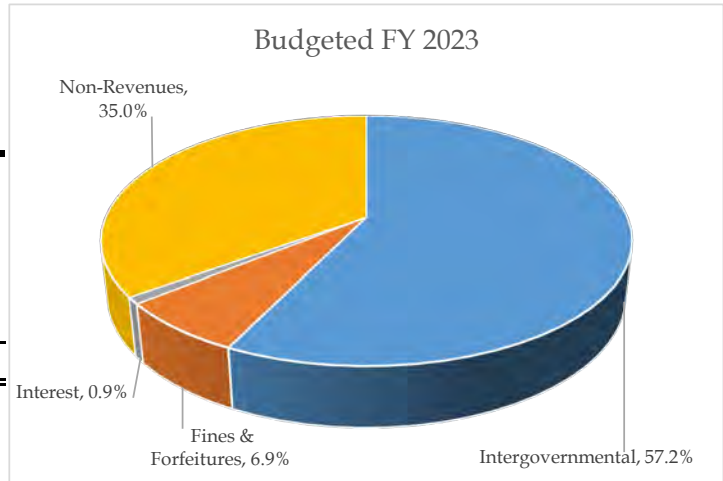
Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental	91.3%	50.2%	57.6%	57.2%
Fines & Forfeitures	6.5%	48.9%	7.6%	6.9%
Interest	2.2%	0.9%	0.5%	0.9%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	34.3%	35.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Law Enforcement Funds Revenue Summary

Comparison by Source

	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Intergovernmental	55,000	60,000	5,000	9.1%
Fines & Forfeitures	7,200	7,300	100	1.4%
Interest	500	903	403	80.6%
Non-Revenues - Transfers & Reserves	32,725	36,694	3,969	12.1%
Total Revenues	\$ 95,425	\$ 104,897	\$ 9,472	9.9%

Source	Percentage
Intergovernmental	57.2%
Fines & Forfeitures	6.9%
Interest	0.9%
Non-Revenues	35.0%
Total	100.0%



Law Enforcement Funds Revenue Summary

Revenues by Fund

Fund	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
School Crossing Guard	1,164	604	1,200	1,200
Handicap Fund	734	800	1,000	5,000
Federal Equitable Sharing	92,211	25,205	83,225	88,697
Police Education	2,548	3,033	4,000	4,000
Police Confiscated Trust	2,805	19,852	6,000	6,000
Total Revenues	\$ 99,462	\$ 49,494	\$ 95,425	\$ 104,897

Percentage of Revenues by Fund

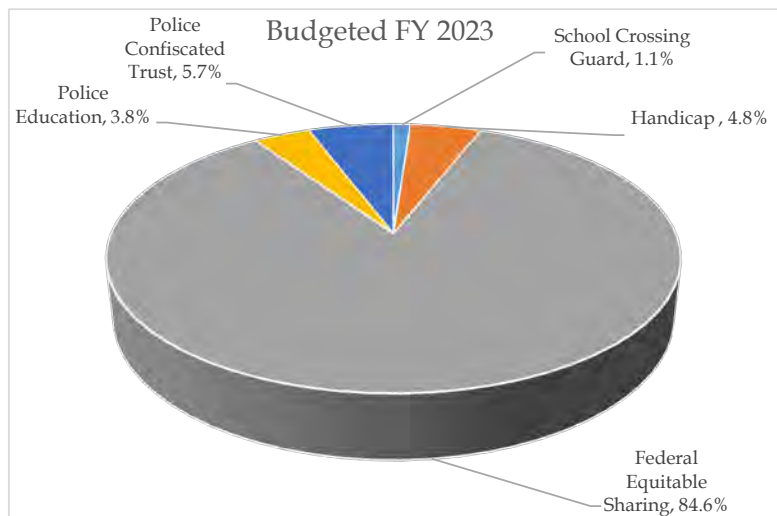
Revenue by Fund	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
School Crossing Guard	1.2%	1.2%	1.3%	1.1%
Handicap Fund	0.7%	1.6%	1.0%	4.8%
Federal Equitable Sharing	92.7%	50.9%	87.2%	84.6%
Police Education	2.6%	6.2%	4.2%	3.8%
Police Confiscated Trust	2.8%	40.1%	6.3%	5.7%
	100.0%	100.0%	100.0%	100.0%

Law Enforcement Funds Revenue Summary

Comparison by Fund

Revenue by Fund	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
School Crossing Guard	1,200	1,200	-	0.0%
Handicap	1,000	5,000	4,000	400.0%
Federal Equitable Sharing	83,225	88,697	5,472	6.6%
Police Education	4,000	4,000	-	0.0%
Police Confiscated Trust	6,000	6,000	-	0.0%
Total Revenues	\$ 95,425	\$ 104,897	\$ 9,472	9.9%

Revenue by Fund	Percentage
School Crossing Guard	1.1%
Handicap	4.8%
Federal Equitable Sharing	84.6%
Police Education	3.8%
Police Confiscated Trust	5.7%
Total	100.0%



Law Enforcement Funds - Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental					
331.20-04	US Marshall Service	90,801	24,838	55,000	60,000
	Intergovernmental	\$ 90,801	\$ 24,838	\$ 55,000	\$ 60,000
Fines & Forfeitures					
351.20-01	Cash	2,318	19,850	3,000	3,000
351.30-00	Law Enforcement Education	2,548	3,033	2,000	2,000
359.01-00	School Crossing Guard Fines	1,065	580	1,200	500
359.02-00	Handicap Fines	555	757	1,000	1,800
	Fines & Forfeitures	\$ 6,486	\$ 24,220	\$ 7,200	\$ 7,300
Interest					
361.10-00	Interest on Investments	-	-	500	903
361.10-23	Bankunited PUB FD Sav	1,687	410	-	-
361.20-00	State Board of Interest	-	24	-	-
361.80-03	FMIVT 0-2 yr High Quality	488	2	-	-
	Interest	\$ 2,175	\$ 436	\$ 500	\$ 903
Reserves					
389.01-00	Cash Carryover	-	-	32,725	36,694
	Reserves	\$ -	\$ -	\$ 32,725	\$ 36,694
	Department Total	\$ 99,462	\$ 49,494	\$ 95,425	\$ 104,897

Law Enforcement Funds Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	-	-	-	-
Operating Expenditures	40,951	57,475	86,925	96,397
Capital Outlay	-	2,000	8,500	8,500
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 40,951	\$ 59,475	\$ 95,425	\$ 104,897

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
School Crossing Guard	1,097	1,019	1,200	1,200
Handicap Fund	676	2,000	1,000	5,000
Federal Equitable Sharing	39,178	56,456	83,225	88,697
Police Education	-	-	4,000	4,000
Police Confiscated Trust	-	-	6,000	6,000
Total Expenditures	\$ 40,951	\$ 59,475	\$ 95,425	\$ 104,897

Law Enforcement Funds - Expenditures

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
31	Professional Services	4,908	4,457	2,500	2,000	(500)	-20.0%
34	Other Contractual Service	-	517	1,500	1,500	-	0.0%
40	Travel Per Diem	-	3,448	11,250	10,650	(600)	-5.3%
41	Communication Services	1,594	4,664	6,712	8,075	1,363	20.3%
44	Rents & Leases	3,807	3,600	4,400	4,800	400	9.1%
46	Repairs & Maintenance	1,022	1,039	6,200	6,200	-	0.0%
46-04	Vehicle Maintenance Repairs	6,215	12,153	3,967	5,561	1,594	40.2%
52	Operating Supplies	21,760	25,204	41,000	47,200	6,200	15.1%
52-11	Vehicle Fuel	335	89	446	861	415	93.0%
54	Books-Publ-Subscriptions	1,210	1,050	1,300	1,300	-	0.0%
55	Training	100	1,254	7,650	8,250	600	7.8%
	Operating Expenditures	\$ 40,951	\$ 57,475	\$ 86,925	\$ 96,397	\$ 9,472	10.9%
63	Improvements O/T Building	-	2,000	-	-	-	0.0%
64	Machinery & Equipment	-	-	8,500	8,500	-	0.0%
	Capital Outlay	\$ -	\$ 2,000	\$ 8,500	\$ 8,500	\$ -	0.0%
	Department Total	\$ 40,951	\$ 59,475	\$ 95,425	\$ 104,897	\$ 9,472	9.9%

Fund Balance Projections

School Crossing Guard

Revenue Description: School crossing guard surcharge from \$7.50 surcharge on parking tickets
Legal Authority: Florida Statute 316, 318 and 775
Restriction on Use: For school crossing guard purposes
Fund Type: Special Revenue Fund

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Fund Balance	\$ 8,935	\$ 8,271	\$ 7,621	\$ 6,982	\$ 6,352
Revenues:					
Fines and Forfeitures	500	500	500	500	500
Misc/Interest Earnings	36	50	61	70	76
Total Revenues	536	550	561	570	576
Total Sources	9,471	8,821	8,182	7,552	6,928
Expenditures:					
School Crossing Guard Allowable Expenditures	1,200	1,200	1,200	1,200	1,200
Total Expenditures	1,200	1,200	1,200	1,200	1,200
Ending Fund Balance	\$ 8,271	\$ 7,621	\$ 6,982	\$ 6,352	\$ 5,728

Fund Balance Projections

Handicap

Revenue Description: Tickets on Handicap Fines
Legal Authority: Florida Statute 316 ,318 and 775
Restriction on Use: For handicap related (ADA) purposes
Fund Type: Special Revenue Fund

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Fund Balance	\$ 16,524	\$ 13,390	\$ 13,270	\$ 13,176	\$ 13,108
Revenues:					
Fines and Forfeitures	1,800	1,800	1,800	1,800	1,800
Misc/Interest Earnings	66	80	106	132	194
Total Revenues	1,866	1,880	1,906	1,932	1,994
Total Sources	18,390	15,270	15,176	15,108	15,102
Expenditures:					
Handicap Allowable Expenditures	5,000	2,000	2,000	2,000	2,000
Total Expenditures	5,000	2,000	2,000	2,000	2,000
Ending Fund Balance	\$ 13,390	\$ 13,270	\$ 13,176	\$ 13,108	\$ 13,102

Fund Balance Projections

Federal Equitable Sharing

Revenue Description: Department of Justice Asset Forfeiture Program
Legal Authority: Attorney General/Office of Justice
Restriction on Use: To increase the resources of the local law enforcement agency
Fund Type: Special Revenue Fund

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Fund Balance	\$ 140,955	\$ 112,822	\$ 90,702	\$ 71,127	\$ 54,133
Revenues:					
Intergovernmental- Federal Equitable Sharing	60,000	62,400	64,896	67,492	70,192
Misc/Interest Earnings	564	677	726	711	650
Total Revenues	60,564	63,077	65,622	68,203	70,842
Total Sources	201,519	175,899	156,324	139,330	124,975
Expenditures:					
Operating Services	80,197	80,197	80,197	80,197	80,197
Capital Outlay	8,500	5,000	5,000	5,000	5,000
Total Expenditures	88,697	85,197	85,197	85,197	85,197
Ending Fund Balance	\$ 112,822	\$ 90,702	\$ 71,127	\$ 54,133	\$ 39,778

Fund Balance Projections

Police Education

Revenue Description: Court Costs additional \$2
Legal Authority: Florida Statute 938.15
Restriction on Use: For criminal justice education degree programs
Fund Type: Special Revenue Fund

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Fund Balance	\$ 16,936	\$ 15,004	\$ 13,094	\$ 11,199	\$ 9,311
Revenues:					
Fines and Forfeitures	2,000	2,000	2,000	2,000	2,000
Misc/Interest Earnings	68	90	105	112	112
Total Revenues	2,068	2,090	2,105	2,112	2,112
Total Sources	19,004	17,094	15,199	13,311	11,423
Expenditures:					
Police Education Degree Programs	4,000	4,000	4,000	4,000	4,000
Total Expenditures	4,000	4,000	4,000	4,000	4,000
Ending Fund Balance	\$ 15,004	\$ 13,094	\$ 11,199	\$ 9,311	\$ 7,423

Fund Balance Projections

Police Confiscated Trust

Revenue Description: Forfeiture funds from Pinellas County
Legal Authority: Attorney General/Office of Justice
Restriction on Use: To increase the resources of the local law enforcement agency
Fund Type: Special Revenue Fund

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Fund Balance	\$ 42,260	\$ 39,429	\$ 36,666	\$ 33,959	\$ 31,299
<u>Revenues:</u>					
Fines and Forfeitures	3,000	3,000	3,000	3,000	3,000
Misc/Interest Earnings	169	237	293	340	376
Total Revenues	3,169	3,237	3,293	3,340	3,376
Total Sources	45,429	42,666	39,959	37,299	34,675
<u>Expenditures:</u>					
Law Enforcement Approved Expenditures	6,000	6,000	6,000	6,000	6,000
Total Expenditures	6,000	6,000	6,000	6,000	6,000
Ending Fund Balance	\$ 39,429	\$ 36,666	\$ 33,959	\$ 31,299	\$ 28,675

Special Program Funds

Special Program Funds Revenue Summary

Revenue Summary

Revenue Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Charges for Services	-	45	-	-
Interest	5,131	1,000	-	1,783
Miscellaneous	24,356	200	-	30,000
Non-Revenues - Transfers & Reserves	-	-	177,500	168,217
Total Revenues	\$ 29,487	\$ 1,245	\$ 177,500	\$ 200,000

Percentage of Revenues by Source

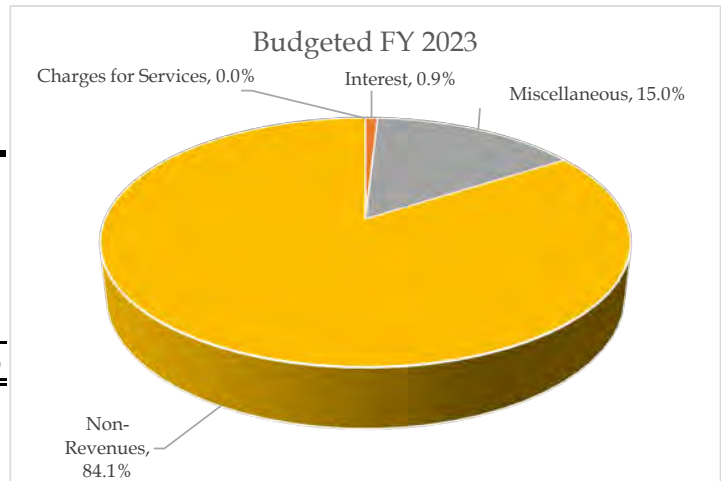
Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Charges for Services	0.0%	3.6%	0.0%	0.0%
Interest	17.4%	80.3%	0.0%	0.9%
Miscellaneous	82.6%	16.1%	0.0%	15.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	100.0%	84.1%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Special Program Funds Revenue Summary

Comparison by Source

	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Charges for Services	-	-	-	0.0%
Interest	-	1,783	1,783	100.0%
Miscellaneous	-	30,000	30,000	100.0%
Non-Revenues - Transfers & Reserves	177,500	168,217	(9,283)	-5.2%
Total Revenues	\$ 177,500	\$ 200,000	\$ 22,500	12.7%

Source	Percentage
Charges for Services	0.0%
Interest	0.9%
Miscellaneous	15.0%
Non-Revenues	84.1%
Total	100.0%



Special Program Funds Revenue Summary

Revenues by Fund

Fund	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Public Art Fund	25,903	852	147,500	50,000
Land Preservation Fund	1,684	115	10,000	100,000
Employee Benefit Cost Deferral	1,900	278	20,000	50,000
Total Revenues	\$ 29,487	\$ 1,245	\$ 177,500	\$ 200,000

Percentage of Revenues by Fund

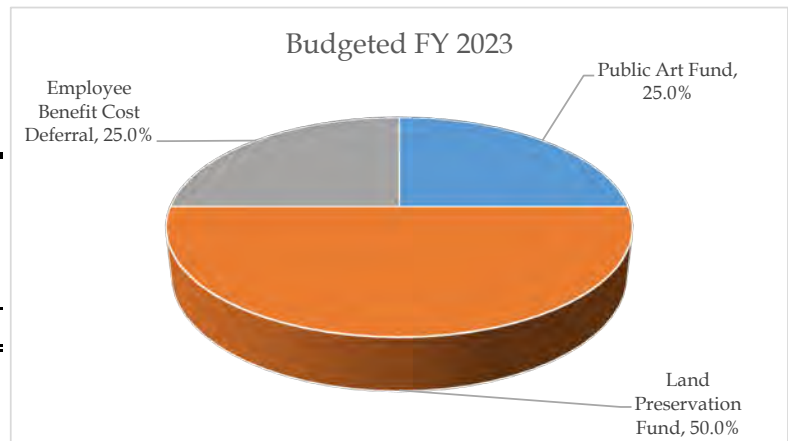
Fund	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Public Art Fund	87.9%	68.4%	83.1%	25.0%
Land Preservation Fund	5.7%	9.3%	5.6%	50.0%
Employee Benefit Cost Deferral	6.4%	22.3%	11.3%	25.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Special Program Funds Revenue Summary

Comparison by Fund

Revenue by Fund	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Public Art Fund	147,500	50,000	(97,500)	-66.1%
Land Preservation Fund	10,000	100,000	90,000	900.0%
Employee Benefit Cost Deferral	20,000	50,000	30,000	150.0%
Total Revenues	\$ 177,500	\$ 200,000	\$ 22,500	12.7%

Revenue by Fund	Percentage
Public Art Fund	25.0%
Land Preservation Fund	50.0%
Employee Benefit Cost Deferral	25.0%
Total	100.0%



Special Program Funds - Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Charges for Services					
347.31-05	Public Art Fund Sales	-	45	-	-
	Charges for Services	\$ -	\$ 45	\$ -	\$ -
Interest					
361.10-00	Interest on Investments	-	-	-	1,783
361.10-23	Bankunited PUB FD Sav	5,131	1,000	-	-
361.30-01	Certificate of Deposit	-	-	-	-
	Interest	\$ 5,131	\$ 1,000	\$ -	\$ 1,783
Miscellaneous					
366.90-55	Public Art Developer Cont.	23,157	-	-	30,000
366.90-56	Public Art City Contrib.	-	200	-	-
366.90-76	City Owned Land Sales	1,199	-	-	-
	Miscellaneous	\$ 24,356	\$ 200	\$ -	\$ 30,000
Reserves					
389.01-00	Cash Carryover	-	-	177,500	168,217
	Reserves	\$ -	\$ -	\$ 177,500	\$ 168,217
	Department Total	\$ 29,487	\$ 1,245	\$ 177,500	\$ 200,000

Special Program Funds Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	-	-	-	-
Operating Expenditures	25,398	10,842	25,810	10,000
Capital Outlay	19,250	59,991	151,690	140,000
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	77,434	-	-	50,000
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 122,082	\$ 70,833	\$ 177,500	\$ 200,000

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Public Art Fund	44,648	29,244	147,500	50,000
Land Preservation Fund	-	41,589	10,000	100,000
Employee Benefit Cost Deferral	77,434	-	20,000	50,000
Total Expenditures	\$ 122,082	\$ 70,833	\$ 177,500	\$ 200,000

Special Program Funds - Expenditures

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
31	Professional Services	-	-	20,000	-	(20,000)	-100.0%
34	Other Contractual Service	3,536	338	-	-	-	0.0%
46	Repairs & Maintenance	-	3,228	3,310	3,310	-	0.0%
48	Promotional Activities	2,700	2,800	2,500	2,500	-	0.0%
52	Operating Supplies	19,162	3,776	-	4,190	4,190	100.0%
54	Books-Publ-Subscriptions	-	700	-	-	-	0.0%
	Operating Expenditures	\$ 25,398	\$ 10,842	\$ 25,810	\$ 10,000	\$ (15,810)	-61.3%
61	Land	-	41,589	10,000	100,000	90,000	900.0%
63	Improvements O/T Building	19,250	18,402	141,690	40,000	(101,690)	-71.8%
	Capital Outlay	\$ 19,250	\$ 59,991	\$ 151,690	\$ 140,000	\$ (11,690)	-7.7%
91	Transfers	77,434	-	-	50,000	50,000	100.0%
	Non-Operating	\$ 77,434	\$ -	\$ -	\$ 50,000	\$ 50,000	100.0%
	Department Total	\$ 122,082	\$ 70,833	\$ 177,500	\$ 200,000	\$ 22,500	12.7%

Fund Balance Projections

Public Art

Revenue Description: Public and private contributions to a public art program
Legal Authority: Article XVII of the Comprehensive Zoning and Land Development Code
Restriction on Use: Acquisition, commissioning, maintenance, transportation etc. of works of art
Fund Type: Special Revenue Fund

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Fund Balance	\$ 213,040	\$ 193,892	\$ 175,055	\$ 156,455	\$ 138,020
Revenues:					
Contributions/Donations	30,000	30,000	30,000	30,000	30,000
Misc/Interest Earnings	852	1,163	1,400	1,565	1,656
Total Revenues	30,852	31,163	31,400	31,565	31,656
Total Sources	243,892	225,055	206,455	188,020	169,676
Expenditures:					
Operating Services	10,000	10,000	10,000	10,000	10,000
Capital Outlay	40,000	40,000	40,000	40,000	40,000
Total Expenditures	50,000	50,000	50,000	50,000	50,000
Ending Fund Balance	\$ 193,892	\$ 175,055	\$ 156,455	\$ 138,020	\$ 119,676

Fund Balance Projections

Land Preservation

Revenue Description: Proceeds from sale of City owned property
Legal Authority: Article XII Chapter 2 of Tarpon Springs Code of Ordinances
Restriction on Use: Acquiring or retaining land that is environmentally sensitive for park, recreation or conservation
Fund Type: Special Revenue Fund

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Fund Balance	\$ 116,693	\$ 17,160	\$ 17,263	\$ 17,401	\$ 17,575
<u>Revenues:</u>					
Misc/Interest Earnings	467	103	138	174	211
Total Revenues	467	103	138	174	211
Total Sources	117,160	17,263	17,401	17,575	17,786
<u>Expenditures:</u>					
Available for Land Preservation	100,000	-	-	-	-
Total Expenditures	100,000	-	-	-	-
Ending Fund Balance	\$ 17,160	\$ 17,263	\$ 17,401	\$ 17,575	\$ 17,786

Fund Balance Projections

Employee Benefit Cost Deferral

Revenue Description: General Pension conversion DB to DC 1996
Legal Authority: City Ordinance 97-35
Restriction on Use: Health, Life and Dental premium increases of General employees and General Employee Pension Admin Expenditures
Fund Type: Special Revenue Fund

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Fund Balance	\$ 115,994	\$ 66,458	\$ 56,857	\$ 47,312	\$ 37,785
Revenues:					
Misc/Interest Earnings	464	399	455	473	453
Total Revenues	464	399	455	473	453
Total Sources	116,458	66,857	57,312	47,785	38,238
Expenditures:					
General Employee Pension Admin expenditures if needed	-	10,000	10,000	10,000	10,000
General Employee Health, Dental and Life Insurance Increases	50,000	-	-	-	-
Total Expenditures	50,000	10,000	10,000	10,000	10,000
Ending Fund Balance	\$ 66,458	\$ 56,857	\$ 47,312	\$ 37,785	\$ 28,238

FY 2023 Annual Budget Capital Project Funds



Capital Project Funds Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Taxes	2,618,770	3,134,052	2,738,533	3,522,138
Intergovernmental	417,417	73,050	1,874,390	-
Charges for Services	6,028	-	46,006	298,664
Interest	80,020	28,204	11,423	7,452
Miscellaneous	-	94,632	-	-
Non-Revenues - Transfers, Reserves, Debt Proceeds	1,384,792	150,000	627,021	342,607
Total Revenues	\$ 4,507,027	\$ 3,479,938	\$ 5,297,373	\$ 4,170,861

Percentage of Revenues by Source

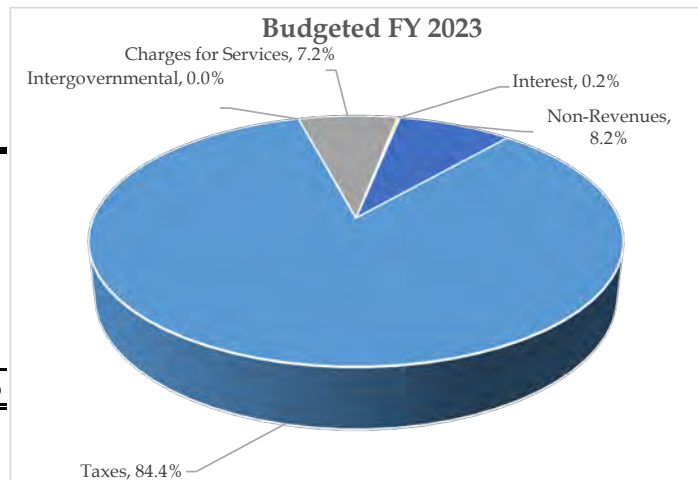
Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Taxes	58.1%	90.1%	51.7%	84.4%
Intergovernmental	9.3%	2.1%	35.4%	0.0%
Charges for Services	0.1%	0.0%	0.9%	7.2%
Interest	1.8%	0.8%	0.2%	0.2%
Miscellaneous	0.0%	2.7%	0.0%	0.0%
Non-Revenues - Transfers, Reserves, Debt Proceeds	30.7%	4.3%	11.8%	8.2%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Capital Project Funds Revenue Summary

Comparison by Source

	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Taxes	2,738,533	3,522,138	783,605	28.6%
Intergovernmental	1,874,390	-	(1,874,390)	-100.0%
Charges for Services	46,006	298,664	252,658	549.2%
Interest	11,423	7,452	(3,971)	-34.8%
Non-Revenues - Transfers, Reserves, Debt Proceeds	627,021	342,607	(284,414)	-45.4%
Total Revenues	\$ 5,297,373	\$ 4,170,861	\$ (1,126,512)	-21.3%

Source	Percentage
Taxes	84.4%
Intergovernmental	0.0%
Charges for Services	7.2%
Interest	0.2%
Non-Revenues	8.2%
Total	100.0%



Capital Project Funds Revenue Summary

Revenues by Fund

Fund	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Capital Project Fund	291,773	150,307	350,000	250,000
Sidewalk Improvement Fund	40,172	1,138	100,000	100,000
One Cent Local Option Sales Tax	4,175,082	3,328,493	4,847,373	3,820,861
Total Revenues	\$ 4,507,027	\$ 3,479,938	\$ 5,297,373	\$ 4,170,861

Percentage of Revenues by Fund

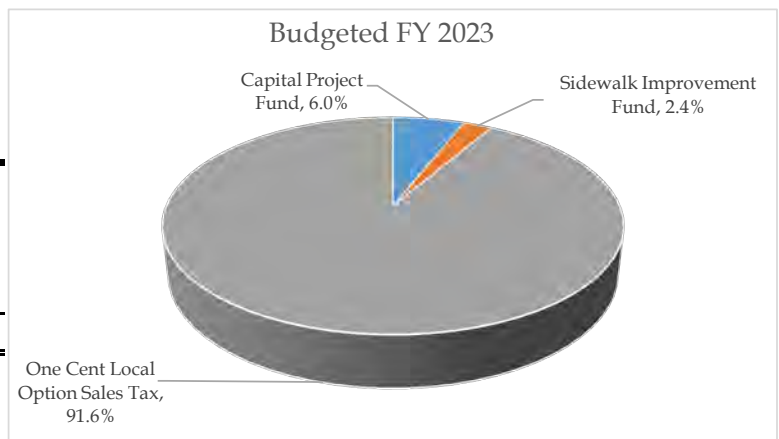
Fund	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Capital Project Fund	6.5%	4.3%	6.6%	6.0%
Sidewalk Improvement Fund	0.9%	0.0%	1.9%	2.4%
One Cent Local Option Sales Tax	92.6%	95.7%	91.5%	91.6%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Capital Project Funds Revenue Summary

Comparison by Fund

Revenue by Fund	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Capital Project Fund	350,000	250,000	(100,000)	-28.6%
Sidewalk Improvement Fund	100,000	100,000	-	0.0%
One Cent Local Option Sales Tax	4,847,373	3,820,861	(1,026,512)	-21.2%
Total Revenues	\$ 5,297,373	\$ 4,170,861	\$ (1,126,512)	-21.3%

Revenue by Fund	Percentage
Capital Project Fund	6.0%
Sidewalk Improvement Fund	2.4%
One Cent Local Option Sales Tax	91.6%
Total	100.0%



Capital Project Funds - Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Taxes					
312.06-00	One Cent Local Option Sales Tax	2,618,770	3,134,052	2,738,533	3,522,138
	Taxes	\$ 2,618,770	\$ 3,134,052	\$ 2,738,533	\$ 3,522,138
Intergovernmental					
334.40-02	DEP - Spoil Site Funding	81,165	73,049	-	-
334.40-03	Sponge Docks Flood Abatement	-	-	1,738,390	-
334.70-51	FL RECR DAP Grant	-	-	136,000	-
335.18-01	Half-Cent Sales Tax	2	1	-	-
337.40-02	Anclote River Dredging	300,000	-	-	-
337.40-08	Curlew/Lillian FR County	36,250	-	-	-
	Intergovernmental	\$ 417,417	\$ 73,050	\$ 1,874,390	\$ -
Charges for Services					
342.20-00	Fire Protection Services	6,028	-	46,006	48,664
342.40-00	Emergency Service Fees	-	-	-	250,000
		\$ 6,028	\$ -	\$ 46,006	\$ 298,664
Interest					
361.10-00	Interest on Investments	1,411	931	11,423	7,452
361.10-05	Unrealized Gain (Loss)	2,622	(4,097)	-	-
361.10-23	Bankunited PUB FD Sav	5,211	1,649	-	-
361.10-24	BOA	91	34	-	-
361.20-00	State Board Interest	2,480	4,546	-	-
361.30-01	Certificate of Deposit	7,546	19,882	-	-
361.40-02	Federal Home Loan Bank	17,500	312	-	-
361.40-04	Federal Home Loan MTG COR	42,739	5,000	-	-
361.80-01	FMIVT 1-3 yr High Quality	85	-	-	-
361.80-02	FMIVT Intermed. High Quality	335	(53)	-	-
	Interest	\$ 80,020	\$ 28,204	\$ 11,423	\$ 7,452
Miscellaneous					
369.40-21	Police Vehicle Insurance Claim	-	29,632	-	-
369.90-51	Hayes Road	-	65,000	-	-
		\$ -	\$ 94,632	\$ -	\$ -
Non-Revenues					
Transfers					
381.11-06	Local Option Gas Tax	150,000	150,000	150,000	150,000
381.33-02	Sidewalk Improvement Fund	140,000	-	100,000	100,000
	Transfers	290,000	150,000	250,000	250,000
Debt Proceeds					
384.05-00	Vehicle & Equip Leases	1,094,792	-	-	-
	Debt Proceeds	1,094,792	-	-	-
Reserves					
389.01-00	Cash Carryover	-	-	377,021	92,607
	Reserves	-	-	377,021	92,607
	Total Non-Revenues	\$ 1,384,792	\$ 150,000	\$ 627,021	\$ 342,607
	Department Total	\$ 4,507,027	\$ 3,479,938	\$ 5,297,373	\$ 4,170,861

Capital Project Funds Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capital Outlay	4,118,944	1,502,427	4,779,140	3,625,000
Debt Service	239,599	239,599	418,233	445,861
Grants & Aids	-	-	-	-
Transfers	140,000	-	100,000	100,000
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 4,498,543	\$ 1,742,026	\$ 5,297,373	\$ 4,170,861

Expenditures by Fund

Fund	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Capital Project Fund	326,624	56,634	350,000	250,000
Sidewalk Improvement Fund	140,000	-	100,000	100,000
One Cent Local Option Sales Tax	4,031,919	1,685,392	4,847,373	3,820,861
Total Expenditures	\$ 4,498,543	\$ 1,742,026	\$ 5,297,373	\$ 4,170,861

Capital Project Funds - Expenditures

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
62	Buildings	10,632	18,104	-	1,000,000	1,000,000	0.0%
63	Improvements O/T Building	2,544,600	1,478,886	4,319,140	1,865,000	(2,454,140)	-56.8%
64	Machinery & Equipment	1,563,712	5,437	460,000	760,000	300,000	65.2%
	Capital Outlay	\$ 4,118,944	\$ 1,502,427	\$ 4,779,140	\$ 3,625,000	\$ (1,154,140)	-24.1%
71	Principal	200,671	216,742	377,758	396,265	18,507	4.9%
72	Interest	38,928	22,857	40,475	49,596	9,121	22.5%
	Debt Service	\$ 239,599	\$ 239,599	\$ 418,233	\$ 445,861	\$ 27,628	6.6%
91	Transfers	140,000	-	100,000	100,000	-	0.0%
	Transfers	\$ 140,000	\$ -	\$ 100,000	\$ 100,000	\$ -	0.0%
99	Other Non-Operating	-	-	-	-	-	0.0%
	Non-Operating	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Department Total	\$ 4,498,543	\$ 1,742,026	\$ 5,297,373	\$ 4,170,861	\$ (1,126,512)	-21.3%

Fund Balance Projections

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 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 46,246	\$ 46,246	\$ 46,246	\$ 46,246	\$ 46,246
<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
Total Revenues	250,000	250,000	250,000	250,000	250,000
Total Sources	296,246	296,246	296,246	296,246	296,246
<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/Projects	250,000	250,000	250,000	250,000	250,000
Ending Working Capital - Projected	\$ 46,246	\$ 46,246	\$ 46,246	\$ 46,246	\$ 46,246

Fund Balance Projections

Sidewalk Improvement Fund

Revenue Description: Reserve for Sidewalks - Interest Earnings
 Legal Authority: City Charter Section 26
 Restriction on Use: Sidewalk Improvements on existing roadways

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 1,848,276	\$ 1,755,669	\$ 1,666,203	\$ 1,579,533	\$ 1,495,328
<u>Revenues:</u>					
Interest Earnings	7,393	10,534	13,330	15,795	17,944
Total Revenues	7,393	10,534	13,330	15,795	17,944
Total Sources	1,855,669	1,766,203	1,679,533	1,595,328	1,513,272
<u>Expenditures/Projects:</u>					
Transportation:					
Transfer to Capital Project Fund	100,000	100,000	100,000	100,000	100,000
Total Expenditures/Projects	100,000	100,000	100,000	100,000	100,000
Ending Working Capital - Projected	\$ 1,755,669	\$ 1,666,203	\$ 1,579,533	\$ 1,495,328	\$ 1,413,272

Fund Balance Projections

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 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 14,409	\$ 14,409	\$ 1,182,180	\$ 2,487,013	\$ 5,416,993
Revenues:					
One Cent Local Option Sales Tax	3,522,138	3,627,802	3,736,636	3,848,735	3,964,197
Intergovernmental - Fire Reserve at County	48,664	64,947	41,897	41,897	24,713
Emergency Service Fees	250,000	-	-	-	-
Interest Earnings	59	144	11,822	24,870	54,170
Total Revenues	3,820,861	3,692,893	3,790,355	3,915,502	4,043,080
Total Sources	3,835,270	3,707,302	4,972,535	6,402,515	9,460,073
Expenditures:					
Public Safety:					
Fire Station 70 Replacement Construction	1,000,000	1,300,000	1,500,000	-	-
Police Vehicles	400,000	400,000	400,000	400,000	400,000
Fire- Replacement Staff Vehicles	60,000	60,000	60,000	60,000	60,000
Fire Rescue Transport Vehicle	300,000	-	-	-	-
Fire Truck Lease 2022	27,627	196,889	196,889	196,889	196,889
Fire Truck Lease 2021	178,634	178,633	178,633	178,633	-
Fire Ladder Truck Lease	239,600	239,600	-	-	-
Public Safety Total	2,205,861	2,375,122	2,335,522	835,522	656,889
Transportation:					
Brick Street & Road Reconstruction Program	150,000	150,000	150,000	150,000	150,000
Lemon Shaddock Rebrick	650,000	-	-	-	-
Orange St Construction	450,000	-	-	-	-
Transportation Total	1,250,000	150,000	150,000	150,000	150,000
Culture & Recreation					
Craig Park Bandshell Roof	35,000	-	-	-	-
Riverside Field Tennis Court Replacement	140,000	-	-	-	-
Theater Upgrades	100,000	-	-	-	-
Heritage Museum	90,000	-	-	-	-
Culture & Recreation Total	365,000	-	-	-	-
Total Expenditures/Projects	3,820,861	2,525,122	2,485,522	985,522	806,889
Ending Working Capital - Projected	\$ 14,409	\$ 1,182,180	\$ 2,487,013	\$ 5,416,993	\$ 8,653,184

FY 2023 Annual Budget Enterprise Funds



Sanitation Fund

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

Goal 1: Achieve operational excellence & deliver professional services

Objective 1: Provide exemplary customer service.

Objective 2: Look for ways to 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.

Goal 3: Achieve Operational Excellence Follow local and Federal permitting requirements

Objective 1: Supply required information in a timely manner.

Objective 2: Keep accurate and updated records.

Goal 4: Keep vehicles and equipment in good operating condition

Objective 1: Conduct daily checks on equipment/vehicles.

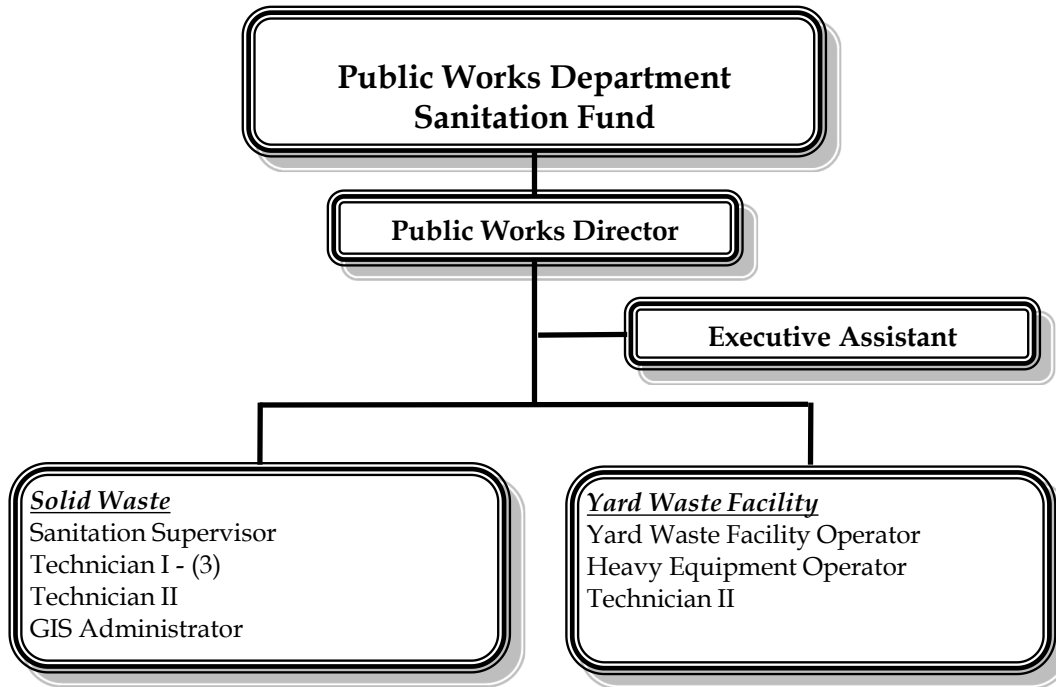
Objective 2: Schedule routine preventative maintenance with the Vehicle Maintenance Division.

Sanitation

Performance Measures

<u>Solid Waste</u>	FY20	FY21	FY22	FY23 Goal
Refuse - Residential	8,034	7,735	7,961	8,300
Refuse - Commercial	673	645	655	700
Recycling - Residential	8,019	7,835	8,125	8,100
Recycling - Rcommercial	21	21	21	21
Recycling Collected by Staff (44 gal)	417	405	410	450
Garbage Collected by Staff (44 gal)	1,055	9,985	10,218	10,200
Recycling Bins Delivered	547	535	539	550
Service Orders Completed	2,865	2,725	2,826	2,900
<u>Yard Waste</u>	FY20	FY21	FY22	FY23 Goal
Total Material Received (Tons)	8,034	7,735	7,948	8,300
Total Material Moved (Tons)	8,019	7,835	8,033	8,100
Total Unprocessed Material (Tons)	21	21	21	21

Sanitation Personnel Schedule



Position

Title	FY 2020	FY 2021	FY 2022	FY 2023
Solid Waste				
Executive Assistant*	0.30	0.30	0.30	0.30
GIS Administrator**	0.07	0.15	0.15	0.15
Public Works Director*	0.30	0.30	0.30	0.30
Sanitation Supervisor	1.00	1.00	1.00	1.00
Technician I***	2.80	2.80	2.80	2.80
Technician II	1.00	1.00	1.00	1.00
Total	5.47	5.55	5.55	5.55
Yard Waste:				
GIS Administrator**	0.08	-	-	-
Heavy Equipment Operator	1.00	1.00	1.00	2.00
Technician II	1.00	1.00	1.00	-
Yard Waste Facility Operator	1.00	1.00	1.00	1.00
Total	3.08	3.00	3.00	3.00
Department Total	8.55	8.55	8.55	8.55

FY 2023:

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

**GIS Administrator is funded 10% General Fund in Building Development, 15% Sanitation in Solid Waste, 69% Water-Sewer Fund - IT-GIS, and 6% Stormwater

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

Sanitation Revenue/Expense Summary

	Revenues by Source			
	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental	2,845	-	-	-
Charges for Services	5,510,844	5,720,546	6,231,309	7,527,294
Interest	37,569	8,941	16,000	14,538
Miscellaneous	2,349	298,322	-	-
Non-Revenue				
Reserves	-	-	91,246	113,854
Total Non-Revenue	-	-	91,246	113,854
Total Revenue	\$ 5,553,607	\$ 6,027,809	\$ 6,338,555	\$ 7,655,686

Expenditure Classification	Expenditures by Category			
	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	596,612	584,291	592,953	638,463
Operating Expenditures	4,750,949	4,902,079	5,167,097	6,279,039
Capital Outlay	-	-	75,000	130,000
Transfers	409,759	474,335	498,505	602,184
Reserves/Other	25,760	8,655	5,000	6,000
Total Expenditures	\$ 5,783,080	\$ 5,969,360	\$ 6,338,555	\$ 7,655,686

Sanitation Fund Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental	2,845	-	-	-
Charges for Services	5,510,844	5,720,546	6,231,309	7,527,294
Interest	37,569	8,941	16,000	14,538
Miscellaneous	2,349	298,322	-	-
Non-Revenues - Reserves	-	-	91,246	113,854
Total Revenues	\$ 5,553,607	\$ 6,027,809	\$ 6,338,555	\$ 7,655,686

Percentage of Revenues by Source

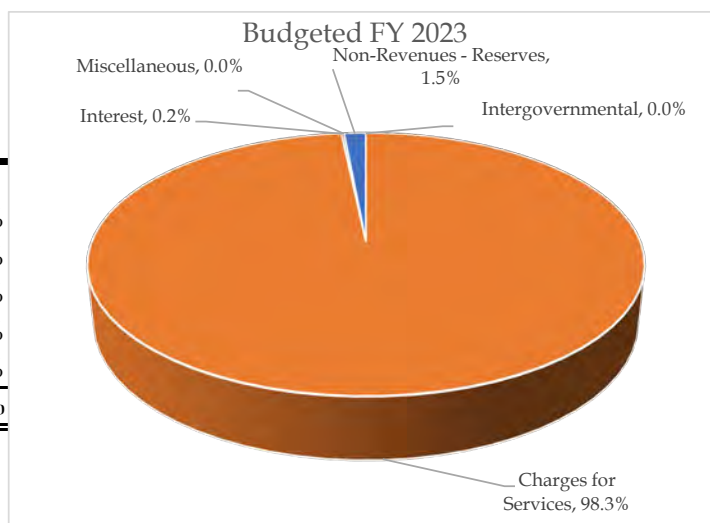
Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental	0.1%	0.0%	0.0%	0.0%
Charges for Services	99.2%	95.0%	98.3%	98.3%
Interest	0.7%	0.1%	0.3%	0.2%
Miscellaneous	0.0%	4.9%	0.0%	0.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	1.4%	1.5%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Sanitation Fund Revenue Summary

Comparison by Source

	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
Intergovernmental	-	-	-	0.0%
Charges for Services	6,231,309	7,527,294	1,295,985	20.8%
Interest	16,000	14,538	(1,462)	-9.1%
Miscellaneous	-	-	-	0.0%
Non-Revenues - Reserves	91,246	113,854	22,608	24.8%
Total Revenues	\$ 6,338,555	\$ 7,655,686	\$ 1,317,131	20.8%

Source	Percentage
Intergovernmental	0.0%
Charges for Services	98.3%
Interest	0.2%
Miscellaneous	0.0%
Non-Revenues - Reserves	1.5%
Total	100.0%



Sanitation Fund - Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental					
331.50-21	Hurricane Irma (Federal)	2,695	-	-	-
334.50-51	Hurricane Irma (State)	150	-	-	-
	Intergovernmental	\$ 2,845	\$ -	\$ -	\$ -
Charges for Services					
343.41-01	Sanitation Fees	4,295,661	4,405,068	4,864,368	5,934,172
343.41-03	Penalties	23,235	43,343	42,000	43,260
343.41-06	Recycling Fees	618,071	637,142	651,614	881,966
343.41-10	Revenue Write-Off	-	(1,514)	-	-
343.41-11	Yard Waste Recycling - City	123,289	123,995	124,000	122,760
343.41-12	Yard Waste Tipping Fees	355,862	431,392	464,627	456,525
343.41-13	Yard Waste Other	619	105	300	300
343.41-14	Yard Waste Container	82,897	71,946	75,000	78,750
343.41-15	Yard Waste Billing Fee	(130)	700	900	891
343.41-17	Yard Waste Tipping Fees - City	9,415	8,369	8,500	8,670
347.40-03	Off Duty Employees	1,925	-	-	-
		\$ 5,510,844	\$ 5,720,546	\$ 6,231,309	\$ 7,527,294
Interest					
361.10-00	Interest on Investments	4,372	902	15,000	14,538
361.10-05	Unrealized Gain (Loss)	3,578	(1,578)	-	-
361.10-10	Yard Waste Billing	(2,361)	286	1,000	-
361.10-23	Bankunited PUB FD Sav	5,606	3,143	-	-
361.10-24	BOA	80	16	-	-
361.20-00	State Board Interest	173	731	-	-
361.30-01	Certificate of Deposit	3,097	3,967	-	-
361.40-01	Federal Farm Credit Bank	4,917	-	-	-
361.40-02	Federal Home Loan Bank	9,697	1,720	-	-
361.40-04	Federal Home Loan MTG COR	6,858	-	-	-
361.80-02	FMIVT Intermediate High Quality	1,551	(246)	-	-
361.80-03	FMIVT 0-2 YR High Quality	1	-	-	-
	Interest	\$ 37,569	\$ 8,941	\$ 16,000	\$ 14,538
Miscellaneous					
364.44-01	Sanitation Assets	-	(801)	-	-
369.40-33	Meres Settlement	-	300,000	-	-
369.90-00	Other Miscellaneous Revenue	2,349	(877)	-	-
	Miscellaneous	\$ 2,349	\$ 298,322	\$ -	\$ -
Reserves					
389.01-00	Cash Carryover	-	-	91,246	113,854
	Reserves	\$ -	\$ -	\$ 91,246	\$ 113,854
	Department Total	\$ 5,553,607	\$ 6,027,809	\$ 6,338,555	\$ 7,655,686

Sanitation Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	596,612	584,291	592,953	638,463
Operating Expenditures	4,750,949	4,902,079	5,167,097	6,279,039
Capital Outlay	-	-	75,000	130,000
Transfers	409,759	474,335	498,505	602,184
Reserves/Other	25,760	8,655	5,000	6,000
Total Expenditures	\$ 5,783,080	\$ 5,969,360	\$ 6,338,555	\$ 7,655,686

Percentage of Expenditures by Category

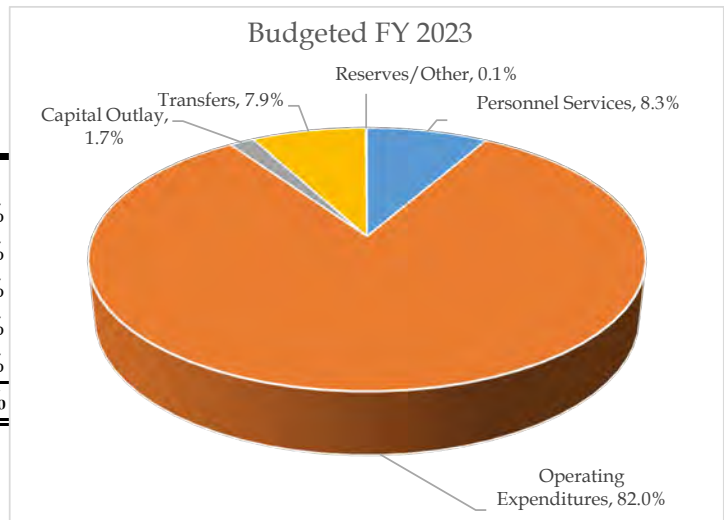
Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	10.3%	9.8%	9.4%	8.3%
Operating Expenditures	82.2%	82.1%	81.4%	82.0%
Capital Outlay	0.0%	0.0%	1.2%	1.7%
Transfers	7.1%	8.0%	7.9%	7.9%
Reserves/Other	0.4%	0.1%	0.1%	0.1%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Sanitation Fund Expenditure Summary

Comparison by Category

	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
Personnel Services	592,953	638,463	45,510	7.7%
Operating Expenditures	5,167,097	6,279,039	1,111,942	21.5%
Capital Outlay	75,000	130,000	55,000	73.3%
Transfers	498,505	602,184	103,679	20.8%
Reserves/Other	5,000	6,000	1,000	20.0%
Total Expenditures	\$ 6,338,555	\$ 7,655,686	\$ 1,317,131	20.8%

Expenditure Classification	Percentage
Personnel Services	8.3%
Operating Expenditures	82.0%
Capital Outlay	1.7%
Transfers	7.9%
Reserves/Other	0.1%
Total	100.0%



Sanitation Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Solid Waste	4,724,074	4,847,087	5,243,665	6,195,869
Landfill Closing	10,022	22,849	15,000	15,250
Recycling	495,863	508,704	543,364	735,075
Yard Waste	533,543	590,080	521,526	694,492
Lot Clearing	19,578	640	15,000	15,000
Total Expenditures	\$ 5,783,080	\$ 5,969,360	\$ 6,338,555	\$ 7,655,686

Percentage of Expenditures by Division/Program

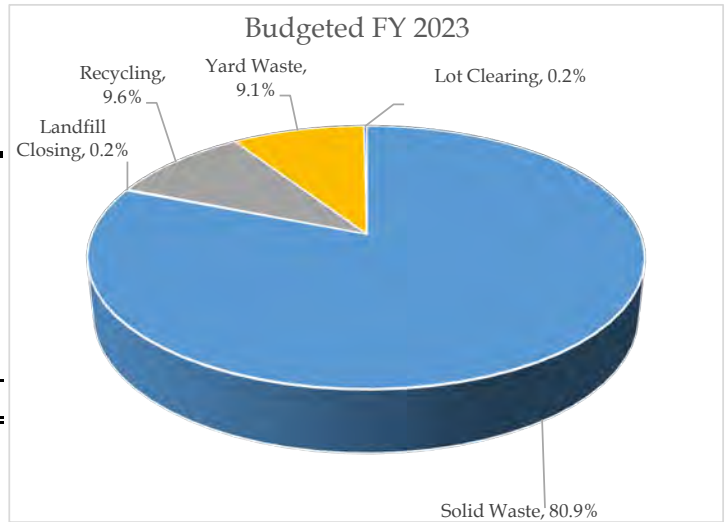
Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Solid Waste	81.7%	81.2%	82.8%	80.9%
Landfill Closing	0.2%	0.4%	0.2%	0.2%
Recycling	8.6%	8.5%	8.6%	9.6%
Yard Waste	9.2%	9.9%	8.2%	9.1%
Lot Clearing	0.3%	0.0%	0.2%	0.2%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Sanitation Fund Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
Solid Waste	5,243,665	6,195,869	952,204	18.2%
Landfill Closing	15,000	15,250	250	1.7%
Recycling	543,364	735,075	191,711	35.3%
Yard Waste	521,526	694,492	172,966	33.2%
Lot Clearing	15,000	15,000	-	0.0%
Total Expenditures	\$ 6,338,555	\$ 7,655,686	\$ 1,317,131	20.8%

Division	Percentage
Solid Waste	80.9%
Landfill Closing	0.2%
Recycling	9.6%
Yard Waste	9.1%
Lot Clearing	0.2%
Total	100.0%



Sanitation Fund - Expenditures

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	27,925	28,121	28,849	30,292	1,443	5.0%
12	Regular Salaries & Wages	335,794	347,251	358,204	385,634	27,430	7.7%
14	Overtime	30,649	42,674	21,300	28,000	6,700	31.5%
15	Special Pay	5,286	5,571	2,140	4,740	2,600	121.5%
21	FICA Taxes	28,878	30,979	30,545	33,956	3,411	11.2%
22	Retirement Contribution	34,128	36,850	35,775	40,445	4,670	13.1%
23	Life & Health Insurance	105,035	101,662	104,587	100,962	(3,625)	-3.5%
24	Worker's Compensation	8,766	9,588	11,553	14,434	2,881	24.9%
26	Other Employee Benefits	20,151	(18,405)	-	-	-	0.0%
	Personnel Services	\$ 596,612	\$ 584,291	\$ 592,953	\$ 638,463	45,510	7.7%
31	Professional Services	42,516	25,246	-	-	-	0.0%
32	Accounting & Auditing	4,336	4,019	4,000	4,000	-	0.0%
34	Other Contractual Service	4,328,133	4,474,583	4,906,545	5,990,309	1,083,764	22.1%
40	Travel Per Diem	724	750	720	720	-	0.0%
41	Communication Services	3,173	3,323	3,563	3,883	320	9.0%
42	Freight & Postage	1	-	-	-	-	0.0%
43-01	Water/Sewer Service	394	327	419	338	(81)	-19.3%
43-02	Electric Service	1,469	874	1,600	1,616	16	1.0%
44	Rents & Leases	167	7,132	100	100	-	0.0%
45	Insurance	39,448	40,652	44,778	49,197	4,419	9.9%
46	Repairs & Maintenance	4,488	651	7,061	7,986	925	13.1%
46-04	Vehicle Maintenance Repairs	32,860	46,148	26,970	32,606	5,636	20.9%
49	Other Current Charges	148,091	148,271	148,091	148,091	-	0.0%
51	Office Supplies	455	506	550	550	-	0.0%
52	Operating Supplies	32,605	33,075	10,550	9,625	(925)	-8.8%
52-11	Vehicle Fuel	7,877	9,704	9,375	27,243	17,868	190.6%
53	Road Materials	527	3,434	2,572	2,572	-	0.0%
54	Books-Publ-Subscriptions	218	-	203	203	-	0.0%
59	Depreciation	103,467	103,384	-	-	-	0.0%
	Operating Expenditures	\$ 4,750,949	\$ 4,902,079	\$ 5,167,097	\$ 6,279,039	1,111,942	21.5%
63	Improvements O/T Building	-	-	60,000	80,000	20,000	33.3%
64	Machinery & Equipment	-	-	15,000	50,000	35,000	233.3%
	Capital Outlay	\$ -	\$ -	\$ 75,000	\$ 130,000	55,000	73.3%
91	Transfers	409,759	474,335	498,505	602,184	103,679	20.8%
93	Refuse	15,208	7,224	5,000	6,000	1,000	20.0%
99	Non-Operating	10,552	1,431	-	-	-	0.0%
	Non-Operating	\$ 435,519	\$ 482,990	\$ 503,505	\$ 608,184	104,679	20.8%
	Department Total	\$ 5,783,080	\$ 5,969,360	\$ 6,338,555	\$ 7,655,686	1,317,131	20.8%

Fund Balance Projections

Sanitation Fund

Revenue Description: Sanitation fees to maintain Sanitation Services
 Legal Authority: Chapter 8 of City Ordinances; New 5 Year Contract March 31, 2022 to March 30, 2027
 City Administrative Fee 20%
 Restriction on Use: Sanitation Operations

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 2,307,318	\$ 2,193,464	\$ 2,150,148	\$ 2,154,427	\$ 2,209,494
Revenues:					
Sanitation/Recycling Fees	6,816,138	7,061,519	7,315,734	7,579,100	7,851,948
Yard Waste Tipping Fees	456,525	474,786	493,777	513,529	534,070
Other Yard Waste Fees	211,371	217,712	224,243	230,971	237,900
Delinquent Fees	43,260	43,476	43,694	43,912	44,132
Interest Earnings	14,538	13,844	18,112	22,683	26,514
Total Revenues	7,541,832	7,811,337	8,095,560	8,390,195	8,694,564
Total Sources	9,849,150	10,004,801	10,245,708	10,544,622	10,904,058
Expenditures/Projects:					
Personnel	638,463	656,944	676,653	696,952	717,861
Operating	6,279,039	6,467,410	6,661,432	6,861,275	7,067,114
Interest	6,000	6,500	7,000	7,500	8,000
Transfers Out	602,184	623,799	646,196	669,401	693,444
Capital:					
898 Levis Fence	25,000	-	-	-	-
898 Levis Roll Off Pads	30,000	-	-	-	-
898 Levis Resurface	25,000	-	-	-	-
Capital Outlay	50,000	100,000	100,000	100,000	100,000
Total Expenditures/Projects	7,655,686	7,854,653	8,091,281	8,335,128	8,586,419
Ending Working Capital - Projected	\$ 2,193,464	\$ 2,150,148	\$ 2,154,427	\$ 2,209,494	\$ 2,317,639

Water-Sewer Fund Summary

Water-Sewer Revenue/Expense Summary

Revenues by Source

	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental	21,538	105,010	-	-
Charges for Services	17,276,536	18,046,963	17,805,353	17,976,538
Interest	227,524	73,252	70,000	125,142
Miscellaneous	12,880	74,431	-	-
Non-Revenue				
Transfers	-	628	-	-
Reserves	-	-	3,599,708	2,449,476
Total Non-Revenue	-	628	3,599,708	2,449,476
Total Revenue	\$ 17,538,478	\$ 18,300,284	\$ 21,475,061	\$ 20,551,156

Expenditures by Category

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	5,374,111	5,563,608	6,412,101	7,023,490
Operating Expenditures	6,286,180	6,725,145	5,136,525	5,321,780
Capital Outlay	-	-	6,448,944	4,716,650
Debt Service	1,101,563	1,070,563	2,045,063	2,041,113
Transfers	1,364,242	1,404,826	1,424,428	1,438,123
Reserves/Other	40,625	37,015	8,000	10,000
Total Expenditures	\$ 14,166,721	\$ 14,801,157	\$ 21,475,061	\$ 20,551,156

Water-Sewer Fund Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental	21,538	105,010	-	-
Charges for Services	17,276,536	18,046,963	17,805,353	17,976,538
Interest	227,524	73,252	70,000	125,142
Miscellaneous	12,880	74,431	-	-
Non-Revenues - Transfers & Reserves	-	628	3,599,708	2,449,476
Total Revenues	\$ 17,538,478	\$ 18,300,284	\$ 21,475,061	\$ 20,551,156

Percentage of Revenues by Source

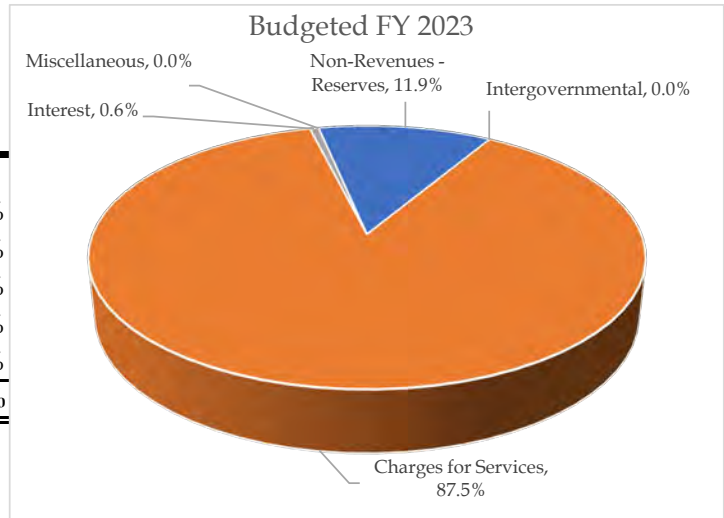
Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental	0.1%	0.6%	0.0%	0.0%
Charges for Services	98.5%	98.6%	82.9%	87.5%
Interest	1.3%	0.4%	0.3%	0.6%
Miscellaneous	0.1%	0.4%	0.0%	0.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	16.8%	11.9%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Water-Sewer Fund Revenue Summary

Comparison by Source

	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Intergovernmental	-	-	-	0.0%
Charges for Services	17,805,353	17,976,538	171,185	1.0%
Interest	70,000	125,142	55,142	78.8%
Miscellaneous	-	-	-	0.0%
Non-Revenues - Reserves	3,599,708	2,449,476	(1,150,232)	-32.0%
Total Revenues	\$ 21,475,061	\$ 20,551,156	\$ (923,905)	-4.3%

Source	Percentage
Intergovernmental	0.0%
Charges for Services	87.5%
Interest	0.6%
Miscellaneous	0.0%
Non-Revenues - Reserves	11.9%
Total	100.0%



Water-Sewer Fund - Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental					
331.50-21	Hurricane Irma (Federal)	20,404	-	-	-
331.50-23	CARES Act	-	99,622	-	-
334.50-51	Hurricane Irma (State)	1,134	-	-	-
337.30-01	SWFMD Grant	-	5,388	-	-
	Intergovernmental	\$ 21,538	\$ 105,010	\$ -	\$ -
Charges for Services					
343.61-01	Water Sales	9,679,760	9,989,752	9,867,831	9,934,377
343.61-02	Water Meter Connection Fee	35,056	39,316	37,000	37,925
343.61-03	Effluent Sales	430,741	441,482	437,698	442,075
343.61-04	Water Turn On Fees	39,730	46,410	44,000	45,100
343.61-05	Sewer Sales	6,545,047	6,834,655	6,653,371	6,769,240
343.61-06	Sewer Connection Fees	36,374	50,973	35,000	36,400
343.61-07	Delinquent Penalty Water	38,571	97,144	90,000	92,250
343.61-08	Delinquent Penalty Sewer	27,659	67,012	65,000	66,625
343.61-09	Backflow Maintenance Fee	302,765	309,930	312,582	318,834
343.61-10	Revenue Write-Off Water	(301)	(1,171)	-	-
343.61-11	Revenue Write-Off Sewer	(62,706)	(83,642)	-	-
343.61-12	Backflow Assembly Charge	13,752	24,080	15,000	15,750
343.61-14	Industrial Sewer Permit Fee	1,000	-	-	-
343.61-16	Effluent Connection Fees	14,925	7,825	12,500	12,375
343.61-20	Grease Waste Mon Chg	7,624	7,862	7,500	7,500
343.62-01	Additional Tap-in - Water	225	-	350	350
343.62-02	Additional Tap-in - Sewer	3,900	4,050	2,000	2,100
343.65-01	Miscellaneous	(1,311)	58	-	-
343.65-03	Administration Fees	190,192	190,192	220,021	190,192
343.65-04	Admin. Fees W/S Connection	3,966	4,826	5,500	5,445
343.65-21	Property Damage - Water Lines	(850)	-	-	-
343.65-22	Inventory Adjustment	(29,583)	16,209	-	-
		\$ 17,276,536	\$ 18,046,963	\$ 17,805,353	\$ 17,976,538
Interest					
361.10-00	Interest on Investments	12,305	17,799	70,000	125,142
361.10-01	Sewer Billing	(167)	-	-	-
361.10-05	Unrealized Gain (Loss)	3,626	(12,819)	-	-
361.10-23	BankUnited PUB FD Sav	10,314	10,557	-	-
361.10-24	BOA	207	207	-	-
361.10-25	BankUnited DSR 2013A-1	1,002	(19)	-	-
361.10-26	BankUnited DSR 2013A-2	-	-	-	-
361.10-27	BankUnited R&R	-	-	-	-
361.10-65	BOA-DS Reserve 2013A-1	2	-	-	-
361.10-66	BOA-DS Reserve 2013A-2	9	-	-	-
361.10-68	Renew-Replace Improv.	1	-	-	-

Water-Sewer Fund - Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
361.10-71	Bond Service Fund 2013 A-1	492	185	-	-
361.10-72	Bond Service Fund 2013 A-2	1,532	549	-	-
361.20-00	State Board Interest	1,253	3,296	-	-
361.30-01	Certificate of Deposit	25,606	22,891	-	-
361.40-01	Federal Farm Credit Bank	(273)	-	-	-
361.40-02	Federal Home Loan Bank	13,283	3,803	-	-
361.40-04	Federal Home Loan MTG COR	12,747	9,213	-	-
361.43-90	FFCB Interest/DSR 2013A-1	3,862	-	-	-
361.43-91	FFCBInterest/DSR 2013A-2	14,755	-	-	-
361.43-92	FFCB Interest/R&R	7,396	-	-	-
361.47-90	FHLMC Interest/DSR 2013A-1	2,440	-	-	-
361.47-91	FHLMC Interest/DSR 2013A-2	9,323	-	-	-
361.47-92	FHLMC Interest/R&R	4,673	-	-	-
361.50-01	Treasury Bills	-	-	-	-
361.80-01	FMIVT 1-3 yr High Quality	13,313	(408)	-	-
361.80-02	FMIVT Intermediate High Quality	15,661	(3,509)	-	-
361.80-03	FMIVT 0-2 yr High Quality	712	60	-	-
361.91-01	Series 2013A-1	14,151	3,667	-	-
361.91-02	Series 2013A-2	59,299	17,780	-	-
	Interest	\$ 227,524	\$ 73,252	\$ 70,000	\$ 125,142
Miscellaneous					
364.41-00	Surplus Equip/Furniture	1,474	-	-	-
364.44-02	Water & Sewer Fund	-	(1,526)	-	-
365.10-00	Surplus Scrap Sales	-	2,705	-	-
369.30-00	Refund Current/Prior Exp	-	33,659	-	-
369.40-09	Water Department	605	2,545	-	-
369.40-18	Customer Service	2,813	314	-	-
369.40-23	Water Distribution	-	2,325	-	-
369.90-00	Other Misc. Revenue	7,988	34,409	-	-
	Miscellaneous	\$ 12,880	\$ 74,431	\$ -	\$ -
Transfers					
382.44-04	Transfer - Construction Fund	-	628	-	-
	Reserves	\$ -	\$ 628	\$ -	\$ -
Reserves					
389.01-00	Cash Carryover	-	-	3,599,708	2,449,476
	Reserves	\$ -	\$ -	\$ 3,599,708	\$ 2,449,476
	Total Non-Revenue	\$ -	\$ 628	\$ 3,599,708	\$ 2,449,476
	Department Total	\$ 17,538,478	\$ 18,300,284	\$ 21,475,061	\$ 20,551,156

Water-Sewer Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	5,374,111	5,563,608	6,412,101	7,023,490
Operating Expenditures	6,286,180	6,725,145	5,136,525	5,321,780
Capital Outlay	-	-	6,448,944	4,716,650
Debt Service	1,101,563	1,070,563	2,045,063	2,041,113
Transfers	1,364,242	1,404,826	1,424,428	1,438,123
Reserves/Other	40,625	37,015	8,000	10,000
Total Expenditures	\$ 14,166,721	\$ 14,801,157	\$ 21,475,061	\$ 20,551,156

Percentage of Expenditures by Category

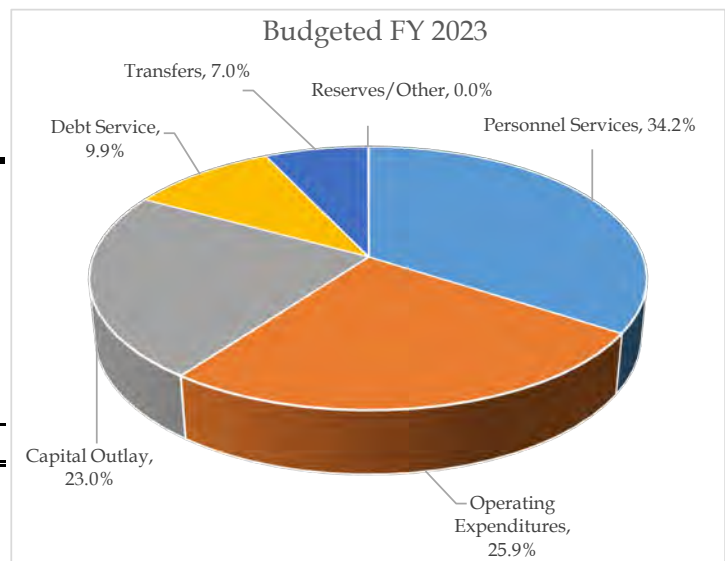
Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	37.9%	37.6%	29.9%	34.2%
Operating Expenditures	44.4%	45.4%	23.9%	25.9%
Capital Outlay	0.0%	0.0%	30.0%	23.0%
Debt Service	7.8%	7.2%	9.5%	9.9%
Transfers	9.6%	9.5%	6.6%	7.0%
Reserves/Other	0.3%	0.3%	0.1%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Water-Sewer Fund Expenditure Summary

Comparison by Category

	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Personnel Services	6,412,101	7,023,490	611,389	9.5%
Operating Expenditures	5,136,525	5,321,780	185,255	3.6%
Capital Outlay	6,448,944	4,716,650	(1,732,294)	-26.9%
Debt Service	2,045,063	2,041,113	(3,950)	-0.2%
Transfers	1,424,428	1,438,123	13,695	1.0%
Reserves/Other	8,000	10,000	2,000	25.0%
Total Revenues	\$ 21,475,061	\$ 20,551,156	\$ (923,905)	-4.3%

Expenditure Classification	Percentage
Personnel Services	34.2%
Operating Expenditures	25.9%
Capital Outlay	23.0%
Debt Service	9.9%
Transfers	7.0%
Reserves/Other	0.0%
Total	100.0%



Water-Sewer Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
IT GIS	148,136	192,379	261,330	277,979
Utility Billing	387,410	425,630	478,046	495,656
Collections	230,343	290,069	328,872	367,589
Public Services	7,844,682	8,058,300	15,602,076	14,458,978
Debt Service	1,101,563	1,070,563	2,045,063	2,041,113
Project Administration	251,208	250,147	298,958	353,202
Non-Departmental	4,203,379	4,514,069	2,460,716	2,556,639
Total Expenditures	\$ 14,166,721	\$ 14,801,157	\$ 21,475,061	\$ 20,551,156

Percentage of Expenditures by Division/Program

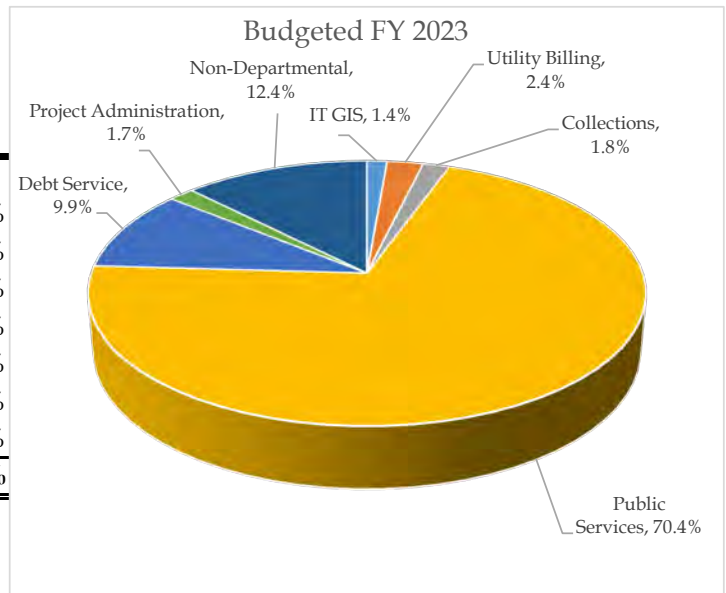
Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
IT GIS	1.0%	1.3%	1.2%	1.4%
Utility Billing	2.7%	2.9%	2.2%	2.4%
Collections	1.6%	2.0%	1.5%	1.8%
Public Services	55.4%	54.4%	72.7%	70.4%
Debt Service	7.8%	7.2%	9.5%	9.9%
Project Administration	1.8%	1.7%	1.4%	1.7%
Non-Departmental	29.7%	30.5%	11.5%	12.4%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Water-Sewer Fund Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
IT GIS	261,330	277,979	16,649	6.4%
Utility Billing	478,046	495,656	17,610	3.7%
Collections	328,872	367,589	38,717	11.8%
Public Services	15,602,076	14,458,978	(1,143,098)	-7.3%
Debt Service	2,045,063	2,041,113	(3,950)	-0.2%
Project Administration	298,958	353,202	54,244	18.1%
Non-Departmental	2,460,716	2,556,639	95,923	3.9%
Total Revenues	\$ 21,475,061	\$ 20,551,156	\$ (923,905)	-4.3%

Division/Program	Percentage
IT GIS	1.4%
Utility Billing	2.4%
Collections	1.8%
Public Services	70.4%
Debt Service	9.9%
Project Administration	1.7%
Non-Departmental	12.4%
Total	100.0%



Water-Sewer Fund - Expenditures

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	214,285	245,108	275,656	288,584	12,928	4.7%
12	Regular Salaries & Wages	3,145,281	3,351,891	3,966,139	4,346,937	380,798	9.6%
13	Other Salaries and Wages	46,958	54,001	10,530	11,495	965	9.2%
14	Overtime	274,855	277,598	187,425	222,474	35,049	18.7%
15	Special Pay	86,134	91,148	69,664	101,489	31,825	45.7%
21	FICA Taxes	268,678	291,895	336,077	371,278	35,201	10.5%
22	Retirement Contribution	307,824	327,785	391,761	446,725	54,964	14.0%
23	Life & Health Insurance	891,075	880,961	1,014,368	1,076,118	61,750	6.1%
24	Worker's Compensation	104,942	126,442	160,481	158,390	(2,091)	-1.3%
25	Unemployment Compensation	4,898	1,923	-	-	-	0.0%
26	Other Employee Benefits	29,181	(85,144)	-	-	-	0.0%
	Personnel Services	\$ 5,374,111	\$ 5,563,608	\$ 6,412,101	\$ 7,023,490	\$ 611,389	9.5%
31	Professional Services	162,674	304,520	632,903	543,900	(89,003)	-14.1%
32	Accounting & Auditing	15,753	14,942	16,000	16,000	-	0.0%
34	Other Contractual Service	372,958	321,186	424,461	352,461	(72,000)	-17.0%
40	Travel Per Diem	10,162	11,828	23,783	25,448	1,665	7.0%
41	Communication Services	57,698	64,445	53,650	55,724	2,074	3.9%
42	Freight & Postage	54,162	53,827	73,893	72,650	(1,243)	-1.7%
43-01	Water/Sewer Service	34,998	27,563	30,626	31,001	375	1.2%
43-02	Electric Service	1,130,673	1,000,206	1,101,612	1,124,455	22,843	2.1%
44	Rents & Leases	9,903	28,175	29,362	31,121	1,759	6.0%
45	Insurance	295,757	294,253	347,677	397,726	50,049	14.4%
46	Repairs & Maintenance	783,423	835,439	893,818	994,618	100,800	11.3%
46-04	Vehicle Maintenance Repairs	154,308	144,517	107,609	114,965	7,356	6.8%
47	Printing & Binding	1,934	2,483	2,400	5,074	2,674	111.4%
48	Promotional Activities	1,187	1,782	5,640	12,140	6,500	115.2%
49	Other Current Charges	1,649	13,431	3,000	5,000	2,000	66.7%
51	Office Supplies	4,957	4,612	6,447	6,056	(391)	-6.1%
52	Operating Supplies	1,058,189	1,178,182	1,176,080	1,279,812	103,732	8.8%
52-11	Vehicle Fuel	56,583	73,571	71,094	143,479	72,385	101.8%
53	Road Materials	40,557	7,905	38,000	35,000	(3,000)	-7.9%
54	Books-Publ-Subscriptions	18,854	59,270	50,470	23,125	(27,345)	-54.2%
55	Training	16,495	22,723	48,000	52,025	4,025	8.4%
59	Depreciation	2,003,306	2,260,285	-	-	-	0.0%
	Operating Expenditures	\$ 6,286,180	\$ 6,725,145	\$ 5,136,525	\$ 5,321,780	\$ 185,255	3.6%
62	Buildings	-	-	115,000	65,000	(50,000)	-43.5%
63	Improvements O/T Building	-	-	6,075,000	4,493,149	(1,581,851)	-26.0%
64	Machinery & Equipment	-	-	258,944	158,501	(100,443)	-38.8%
	Capital Outlay	\$ -	\$ -	\$ 6,448,944	\$ 4,716,650	(1,732,294)	-26.9%
71	Debt Service - Principal	-	-	995,000	1,025,000	30,000	3.0%
72	Debt Service - Interest	1,101,563	1,070,563	1,050,063	1,016,113	(33,950)	-3.2%
	Debt Service	\$ 1,101,563	\$ 1,070,563	\$ 2,045,063	\$ 2,041,113	\$ (3,950)	-0.2%
91	Transfers	1,364,242	1,404,826	1,424,428	1,438,123	13,695	1.0%
93	Refuse	30,933	14,506	8,000	10,000	2,000	25.0%
99	Non-Operating	9,692	22,509	-	-	-	0.0%
	Non-Operating	\$ 1,404,867	\$ 1,441,841	\$ 1,432,428	\$ 1,448,123	\$ 15,695	1.1%
	Department Total	\$ 14,166,721	\$ 14,801,157	\$ 21,475,061	\$ 20,551,156	\$ (923,905)	-4.3%

Fund Balance Projections

Water-Sewer Fund

Revenue Description: Water-Sewer fees to maintain Water-Sewer Services
 Legal Authority: Chapter 20 of City Ordinances; No rate increase for FY 2023 & FY 2024, 2.75% annually for FY 2025 thru FY 2028
 Restriction on Use: Water-Sewer Operations

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 7,776,603	\$ 6,731,622	\$ 5,023,763	\$ 4,261,027	\$ 2,318,023
Revenues:					
Water-Sewer Fees	16,703,617	16,828,096	17,543,755	18,288,916	19,064,770
Other Operating Revenue	1,272,921	1,311,109	1,350,442	1,390,955	1,432,684
Interest Earnings	125,142	150,000	225,000	300,000	375,000
Total Revenues	18,101,680	18,289,205	19,119,197	19,979,871	20,872,454
Total Sources	25,878,283	25,020,827	24,142,960	24,240,898	23,190,477
Expenditures/Projects:					
Personnel	7,023,490	7,234,195	7,451,221	7,674,757	7,905,000
Operating	5,321,780	5,481,433	5,645,876	5,815,253	5,989,710
Transfers Out	1,438,123	1,451,136	1,511,536	1,574,390	1,639,796
Other Non Operating	10,000	10,000	11,000	12,000	12,000
Debt Service	2,041,113	2,044,800	2,043,300	2,045,475	2,041,876
Capital:					
Capital Outlay -Minor	35,000	20,000	20,000	20,000	20,000
Capital Projects:					
Water:					
Water Plant					
Future Raw Water Wells	-	-	400,000	-	-
Additional CIP Project Costs	200,000	250,000	250,000	200,000	200,000
Generators/Electrical Upgrades	450,000	-	-	-	-
Well Field Improvements/Meters/VFD/Pumps/	85,000	275,000	85,000	75,000	75,000
Chemical Tank Replacement/CO2 System Replac	55,000	-	-	-	-
Outfall Permit Renewal	-	-	50,000	-	-
Membrane Element Replacement	-	100,000	500,000	500,000	500,000
Water Storage Master Plan & Maintenance	-	-	-	75,000	-
4305 Buildings	20,000	-	-	25,000	25,000
Compliance Monitoring Equipment	19,000	-	25,000	-	25,000
Water Quality Improvements	19,000	25,000	25,000	25,000	25,000
Control System	18,650	-	-	-	-
Water Supply/Well Systems					
Scada Improvements/Flow Meters	-	25,000	-	25,000	-
Water Conservation Programs	-	-	250,000	-	-
Water Distribution					
Hydrant Improvements	50,000	50,000	50,000	50,000	50,000
Utilities for other Projects (Water)	200,000	250,000	250,000	250,000	250,000
Water Pipe/Valve Replacement					
Program-To be Designated in FY	250,000	700,000	250,000	700,000	250,000
Water Line	250,000	250,000	250,000	250,000	250,000
Major Water Line Replacement	226,499	-	-	-	-
Geographical Information System (GIS)	60,000	60,000	60,000	60,000	60,000
Vehicles-F 150 1/2 Ton &Chevy	123,501	-	-	-	-
Meter Repair					
Meter Change Out/ Upgrade Program	100,000	100,000	100,000	100,000	75,000
Water Total	2,126,650	2,085,000	2,545,000	2,335,000	1,785,000

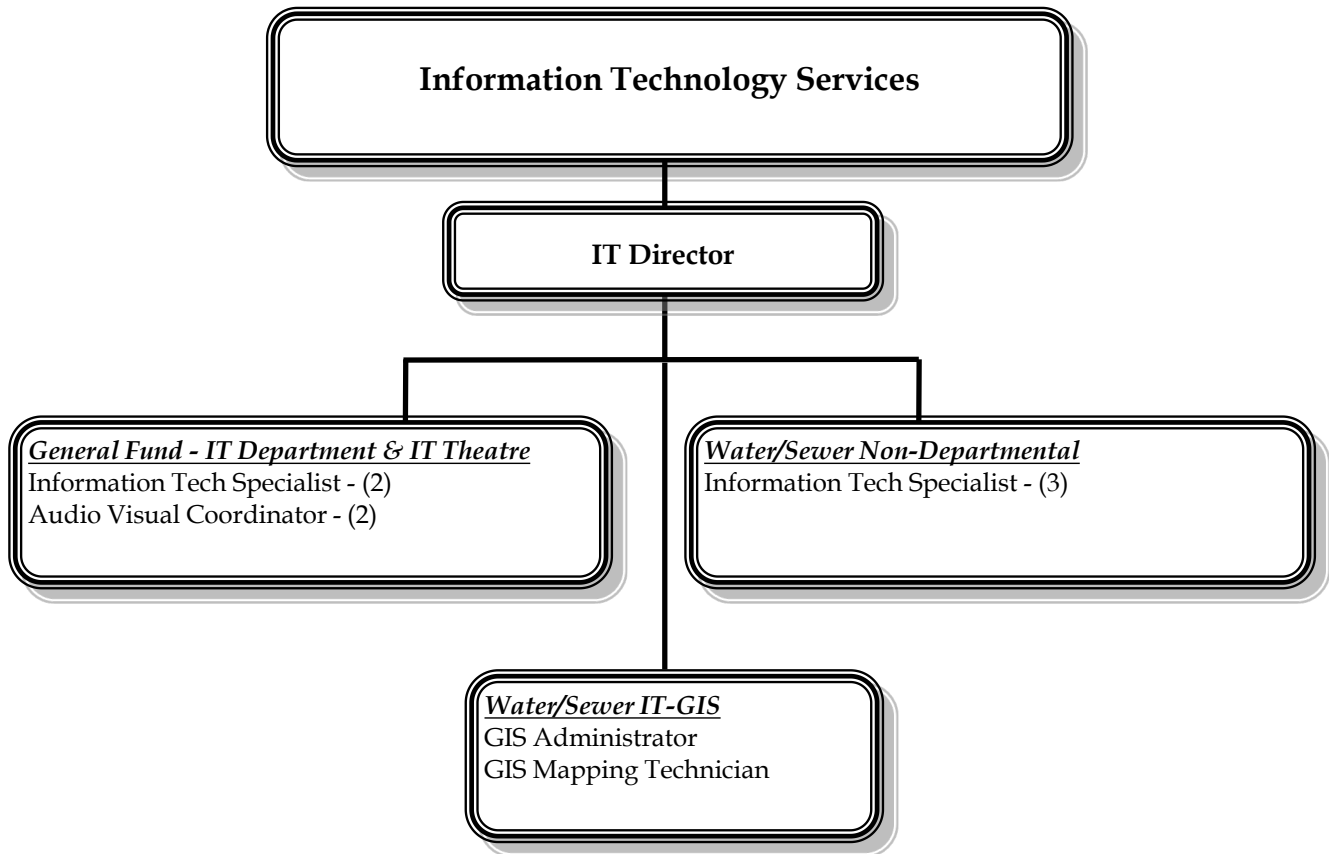
Fund Balance Projections

Water-Sewer Fund

Sewer:		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Sewage Collection						
	Sewer System Improvements -					
	Manhole and Sewer Line	230,000	300,000	400,000	300,000	300,000
	Force Main Evaluation	80,000	150,000	-	-	-
	Force Main Improvements	185,000	300,000	150,000	300,000	-
	Utilities for other Projects (Sewer)	100,000	100,000	100,000	100,000	100,000
	Gravity System Replacements	180,000	-	250,000	-	-
	Septic to Sanitary Sewer	-	500,000	-	1,900,000	-
	Miscellaneous Sewer Expansion	230,000	-	250,000	-	250,000
Sewage Treatment - Wastewater Treatment Plant (WWTP)						
	Filter Rehabilitation	40,000	-	-	300,000	-
	Corrosion Control Program	30,000	30,000	30,000	30,000	30,000
	Scada Upgrade	-	50,000	-	-	500,000
	Pump Station Rehabilitation	350,000	50,000	20,000	60,000	-
	Disinfection System Upgrade	-	-	-	40,000	-
	Security Improvements	-	20,000	-	20,000	-
	Sludge Process Improvements	-	-	110,000	-	-
	Bar Screen/Headworks Rehab/Grit	200,000	-	-	-	-
	Plant Repermitting	-	100,000	-	-	-
	I.R. Pump Upgrade (Meters/VFD's/Rail System)	-	50,000	-	-	-
	Chemical Feed System Upgrade	-	-	20,000	-	-
	Plant Electrical System Upgrade	225,000	1,200,000	-	-	-
	Clean All Basins	-	-	60,000	-	-
	Second Grit Removal System	110,000	-	-	-	-
	Repave Treatment Plant Roadway	40,000	-	-	-	15,000
	Biological Process evaluation Future Expansion	-	-	100,000	-	-
	Main Generator and Switch Gear Replacement	-	-	-	-	300,000
	Facility Resiliency Program	-	-	-	-	875,000
	Building Improvements/Upgrades	25,000	25,000	25,000	250,000	25,000
	Reclaimed Pump Station Replacement	200,000	-	-	-	-
Sewage Lift Stations						
	Wet Well Rehabilitation	80,000	80,000	80,000	80,000	80,000
	Dry Well Rehabilitation	60,000	60,000	60,000	60,000	60,000
	Control System Improvements	55,000	55,000	55,000	55,000	55,000
	Infill Expansion	-	75,000	70,000	65,000	50,000
	Submersible Pump Replacement	75,000	75,000	75,000	75,000	75,000
	Station Rehab. Design	-	-	110,000	-	-
	Station Rehab. Construction	-	-	-	800,000	-
	Electric Service Improvements	40,000	40,000	40,000	40,000	40,000
	General Building Improvements	20,000	20,000	20,000	20,000	20,000
Sewer Total		2,555,000	3,280,000	2,025,000	4,495,000	2,775,000
	Total Capital Projects	4,681,650	5,365,000	4,570,000	6,830,000	4,560,000
Total Expenditures/Projects		20,551,156	21,606,564	21,252,933	23,971,875	22,168,382
Ending Working Capital - Projected Based on CIP 70% Execution		\$ 6,731,622	\$ 5,023,763	\$ 4,261,027	\$ 2,318,023	\$ 2,390,095

Water-Sewer Fund Department Expenditures

IT-GIS Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
IT GIS				
GIS Administrator*	0.69	0.69	0.69	0.69
GIS Mapping Technician**	0.82	0.82	0.82	0.82
Total	1.51	1.51	1.51	1.51

FY 2023:

*GIS Administrator is funded 10% General Fund in Building Development, 15% Sanitation in Solid Waste, 69% Water-Sewer Fund - IT-GIS, and 6% Stormwater

**This position is funded 82% Water-Sewer Fund - IT-GIS and 18% Stormwater

IT-GIS Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	109,396	111,437	113,830	129,179
Operating Expenditures	38,740	80,942	147,500	148,800
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
Total Expenditures	\$ 148,136	\$ 192,379	\$ 261,330	\$ 277,979

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
IT-GIS	148,136	192,379	261,330	277,979
Total Expenditures	\$ 148,136	\$ 192,379	\$ 261,330	\$ 277,979

IT GIS - Expenditures

Water-Sewer Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
12	Regular Salaries & Wages	77,819	79,877	81,928	93,982	12,054	14.7%
15	Special Pay	82	82	82	82	-	0.0%
21	FICA Taxes	5,722	5,896	6,041	6,963	922	15.3%
22	Retirement Contribution	6,778	6,958	7,135	8,466	1,331	18.7%
23	Life & Health Insurance	18,364	17,967	17,967	18,953	986	5.5%
24	Worker's Compensation	631	657	677	733	56	8.3%
	Personnel Services	\$ 109,396	\$ 111,437	\$ 113,830	\$ 129,179	\$ 15,349	13.5%
31	Professional Services	-	-	80,000	80,000	-	0.0%
40	Travel Per Diem	-	-	500	500	-	0.0%
41	Communication Services	1,886	1,929	1,750	1,750	-	0.0%
44	Rents & Leases	-	300	1,500	1,500	-	0.0%
46	Repairs & Maintenance	28,047	29,536	33,000	35,000	2,000	6.1%
47	Printing & Binding	17	47	1,200	500	(700)	-58.3%
51	Office Supplies	132	182	50	50	-	0.0%
52	Operating Supplies	8,658	47,053	28,000	28,000	-	0.0%
55	Training	-	1,895	1,500	1,500	-	0.0%
	Operating Expenditures	\$ 38,740	\$ 80,942	\$ 147,500	\$ 148,800	\$ 1,300	0.9%
	Department Total	\$ 148,136	\$ 192,379	\$ 261,330	\$ 277,979	\$ 16,649	6.4%

Utility Billing

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.

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.

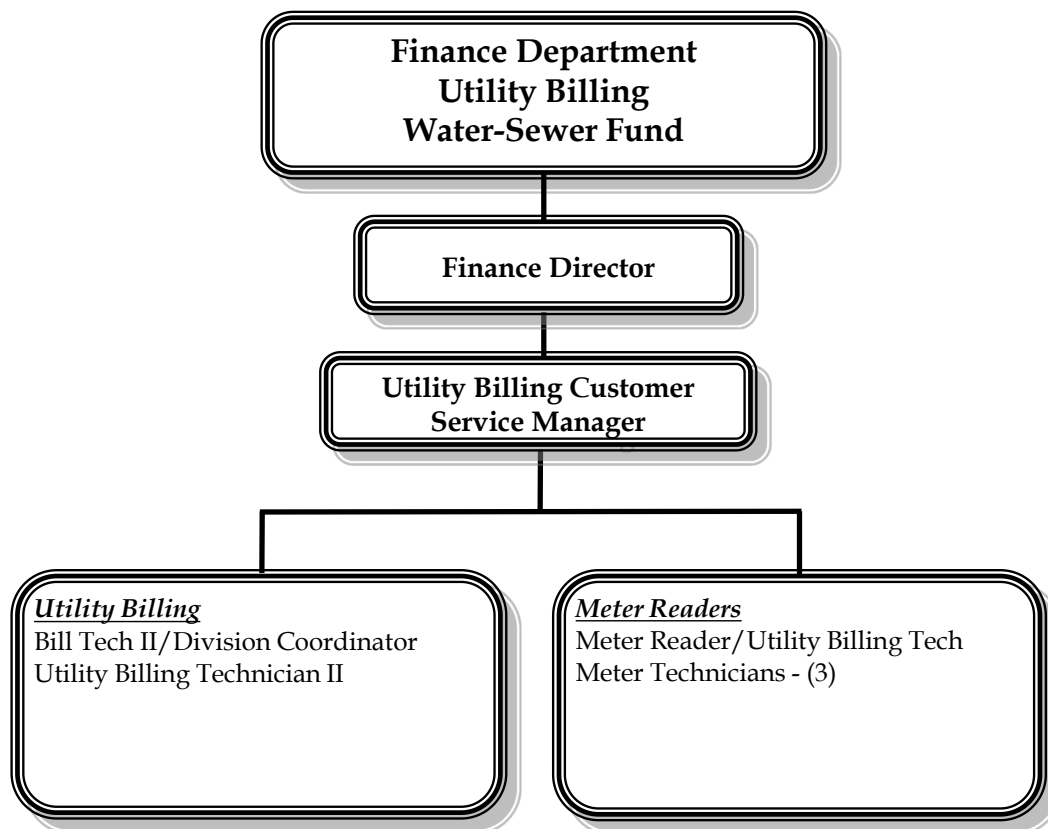
Objective 3: To review adjustment request and complete the calculations for customers who qualify for an adjustment prior to the billing, posting adjustments and miscellaneous charges to the customer with 100% accuracy in a timely manner.

Utility Billing

Performance Measures

<u>Utility Billing</u>	FY20	FY21	FY22	FY23 Goal
Percentage of Adjustments processed within 1 Billing Cycle	100%	100%	100%	100%
Reading routes and cycles on schedule	Y	Y	Y	Y
Billing of the utilities on schedule	Y	Y	Y	Y
Certifications for Backflow testing & 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

Utility Billing Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Utility Billing				
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
Utility Customer Service Manager	1.00	1.00	1.00	1.00
Total	2.75	2.75	2.75	2.75
Meter Readers				
Meter Reader/Utility Billing Technician	1.00	1.00	1.00	1.00
Meter Technicians	3.00	3.00	3.00	3.00
Total	4.00	4.00	4.00	4.00
Department Total	6.75	6.75	6.75	6.75

FY 2023:

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

Utility Billing Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	329,242	347,238	412,762	435,767
Operating Expenditures	58,168	78,392	65,284	59,889
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
Total Expenditures	\$ 387,410	\$ 425,630	\$ 478,046	\$ 495,656

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Utility Billing	161,364	200,739	217,158	220,996
Meter Readers	226,046	224,891	260,888	274,660
Total Expenditures	\$ 387,410	\$ 425,630	\$ 478,046	\$ 495,656

Utility Billing - Expenditures

Water-Sewer Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
12	Regular Salaries & Wages	208,281	211,165	259,611	276,141	16,530	6.4%
14	Overtime	14,658	31,024	18,500	18,500	-	0.0%
15	Special Pay	4,530	4,515	5,300	4,700	(600)	-11.3%
21	FICA Taxes	16,549	18,026	20,179	21,398	1,219	6.0%
22	Retirement Contribution	17,895	18,673	24,657	26,941	2,284	9.3%
23	Life & Health Insurance	58,824	57,286	76,577	80,627	4,050	5.3%
24	Worker's Compensation	5,480	6,549	7,938	7,460	(478)	-6.0%
25	Unemployment Compenastion	3,025	-	-	-	-	0.0%
	Personnel Services	\$ 329,242	\$ 347,238	\$ 412,762	\$ 435,767	\$ 23,005	5.6%
31	Professional Services	-	283	-	-	-	0.0%
34	Other Contractual Service	19,224	30,182	20,000	10,000	(10,000)	-50.0%
40	Travel Per Diem	-	-	600	600	-	0.0%
41	Communication Services	2,232	1,405	2,150	1,900	(250)	-11.6%
42	Freight & Postage	134	131	233	200	(33)	-14.2%
43-02	Electric Service	209	-	-	-	-	0.0%
44	Rents & Leases	1,552	1,347	1,540	1,540	-	0.0%
45	Insurance	4,308	4,420	4,862	5,348	486	10.0%
46	Repairs & Maintenance	836	1,006	1,600	1,600	-	0.0%
46-04	Vehicle Maintenance Repairs	16,144	15,259	8,430	9,136	706	8.4%
47	Printing & Binding	129	692	300	300	-	0.0%
51	Office Supplies	854	620	1,350	1,150	(200)	-14.8%
52	Operating Supplies	5,687	14,784	13,450	12,217	(1,233)	-9.2%
52-11	Vehicle Fuel	6,744	8,263	8,514	14,073	5,559	65.3%
54	Books-Publ-Subscriptions	-	-	1,205	825	(380)	-31.5%
55	Training	115	-	1,050	1,000	(50)	-4.8%
	Operating Expenditures	\$ 58,168	\$ 78,392	\$ 65,284	\$ 59,889	\$ (5,395)	-8.3%
	Department Total	\$ 387,410	\$ 425,630	\$ 478,046	\$ 495,656	\$ 17,610	3.7%

Collections Office

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

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.

Goal 2: Handle delinquent accounts

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

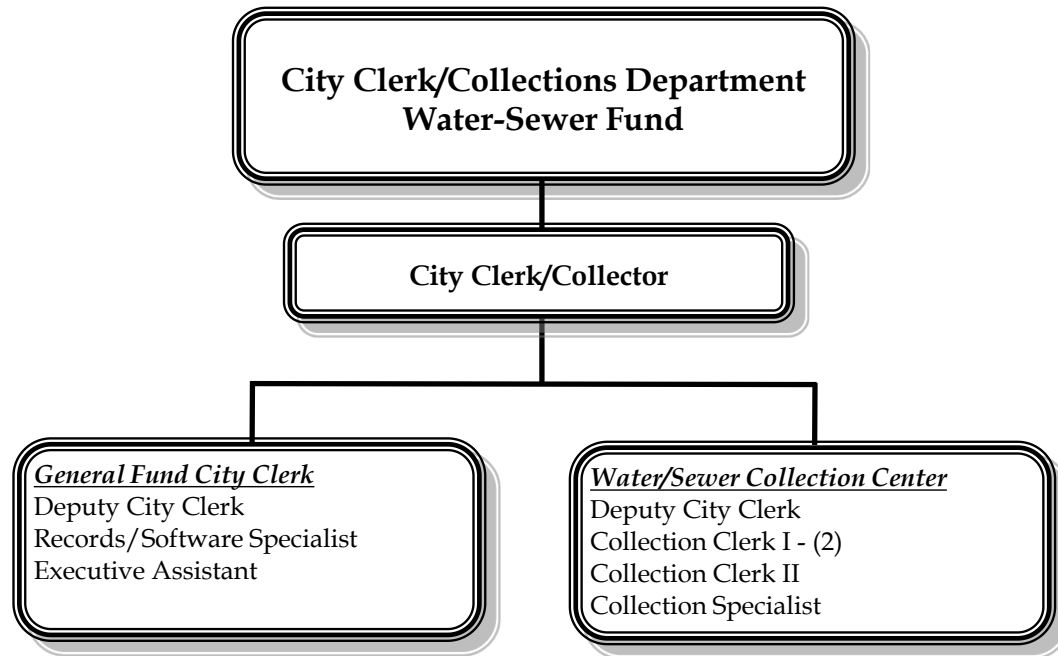
Objective 2: Review aged accounts reports monthly placing liens on delinquent owner accounts and turning tenant accounts over to the collection agency.

Collections Office

Performance Measures

<u>Collections</u>	FY20	FY21	FY22*
Accounts sent to collection agency	64	55	60
Accounts shut off	707	650	680
Assessment searches	819	720	756
Credit card transactions in person and by phone	4,967	4,325	4,621
Delinquent letters sent	7,129	6,525	6,884
Door hangers issued	640	550	525
Liens filed	21	15	10
*FY2022 estimates through 7/31			

Collection Center Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Collection Center				
Collection Clerk I	2.00	2.00	2.00	2.00
Collection Clerk II	1.00	1.00	1.00	1.00
Collection Specialist	1.00	1.00	1.00	1.00
Deputy City Clerk*	0.50	0.50	0.50	0.50
Total	4.50	4.50	4.50	4.50

FY 2023:

*This position is funded 50% General Fund - City Clerk and 50% Water-Sewer Fund - Collections

Collection Center Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	212,423	261,573	289,540	306,082
Operating Expenditures	17,920	28,496	39,332	61,507
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
Total Expenditures	\$ 230,343	\$ 290,069	\$ 328,872	\$ 367,589

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Collection Center	230,343	290,069	328,872	367,589
Total Expenditures	\$ 230,343	\$ 290,069	\$ 328,872	\$ 367,589

Collection Center - Expenditures

Water-Sewer Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	40,532	52,431	52,780	55,419	2,639	5.0%
12	Regular Salaries & Wages	108,372	129,424	147,988	156,447	8,459	5.7%
13	Other Salaries & Wages	-	4,311	-	-	-	0.0%
14	Overtime	1,857	661	2,250	2,250	-	0.0%
21	FICA Taxes	10,732	13,523	14,480	15,328	848	5.9%
22	Retirement Contribution	11,595	14,953	17,663	19,270	1,607	9.1%
23	Life & Health Insurance	39,086	45,724	54,095	57,068	2,973	5.5%
24	Worker's Compensation	249	277	284	300	16	5.6%
25	Unemployment Compensation	-	269	-	-	-	0.0%
	Personnel Services	\$ 212,423	\$ 261,573	\$ 289,540	\$ 306,082	\$ 16,542	5.7%
34	Other Contractual Service	1,043	3,496	1,330	21,330	20,000	1503.8%
40	Travel Per Diem	-	-	1,146	1,146	-	0.0%
42	Freight & Postage	11	265	10,085	10,085	-	0.0%
43-02	Electric Service	102	-	-	-	-	0.0%
44	Rents & Leases	313	309	882	882	-	0.0%
46	Repairs & Maintenance	12,285	15,900	15,718	15,718	-	0.0%
49	Other Current Charges	-	2	-	-	-	0.0%
51	Office Supplies	2,055	1,893	2,206	2,206	-	0.0%
52	Operating Supplies	2,111	6,501	7,330	9,505	2,175	29.7%
55	Training	-	130	635	635	-	0.0%
	Operating Expenditures	\$ 17,920	\$ 28,496	\$ 39,332	\$ 61,507	\$ 22,175	56.4%
	Department Total	\$ 230,343	\$ 290,069	\$ 328,872	\$ 367,589	\$ 38,717	11.8%

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

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 by having water loss percentages under 5%.

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

Performance Measures

	FY20	FY21	FY22	FY23 Goal
<u>Potable Water Supply</u>				
% water produced versus total demand	90.70%	97.04%	99.83%	99.90%
Water loss percentage	5.06%	4.16%	6.25%	5.00%

Public Services Utilities

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 by maintaining a level of at least 95% water produced versus total demand.

Performance Measures

	FY20	FY21	FY22	FY23 Goal
<u>Potable Water Supply</u>				
Total Water Supplied (MG; RO + Fresh Wells + Purchases)	1,036	1,056	1,082	1,100
Revenue Water (MG)	894	919	903	906
Non-Revenue Water (MG)	142	137	179	180
Total Treatment facility (ROWTP) energy usage (kWh X 1000)	5,941	6,269	5,809	6,000
RO Energy Efficiency (kWh/MG RO production)	6,409	6,352	6,154	6,200
Water Production Unit Cost (\$/1000 gals; Operating Expenses)	\$ 2.64	\$2.60	\$ 2.63	\$ 2.63

Public Services Utilities

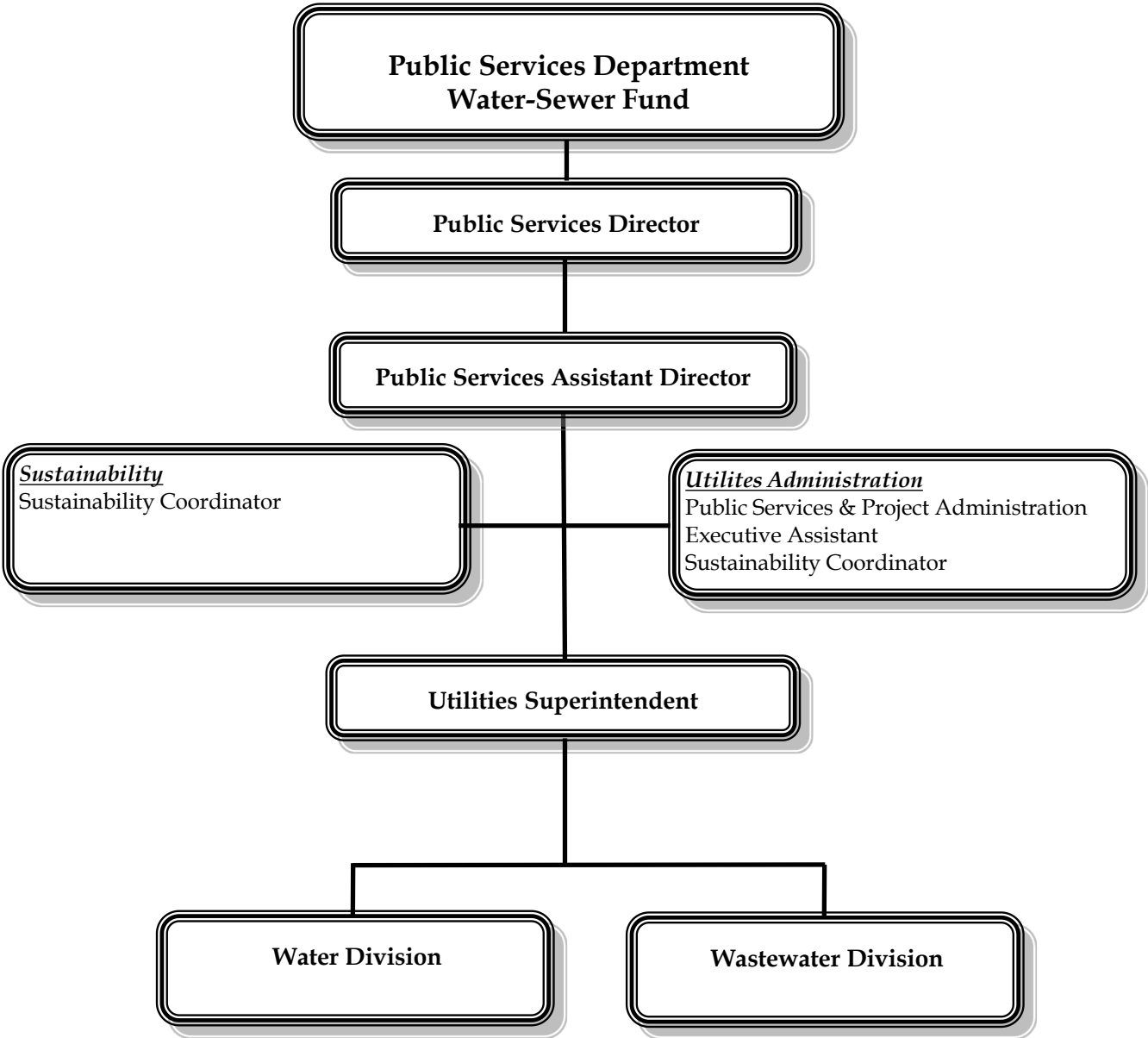
Goal 3: Serve as a model to the region in our water resources stewardship by maximizing water reuse

Objective 1: Increase the percentage of wastewater that is reused as reclaimed water by 5% next fiscal year through increasing storage capacity, operational optimizations, and increasing the reclaimed water customer base.

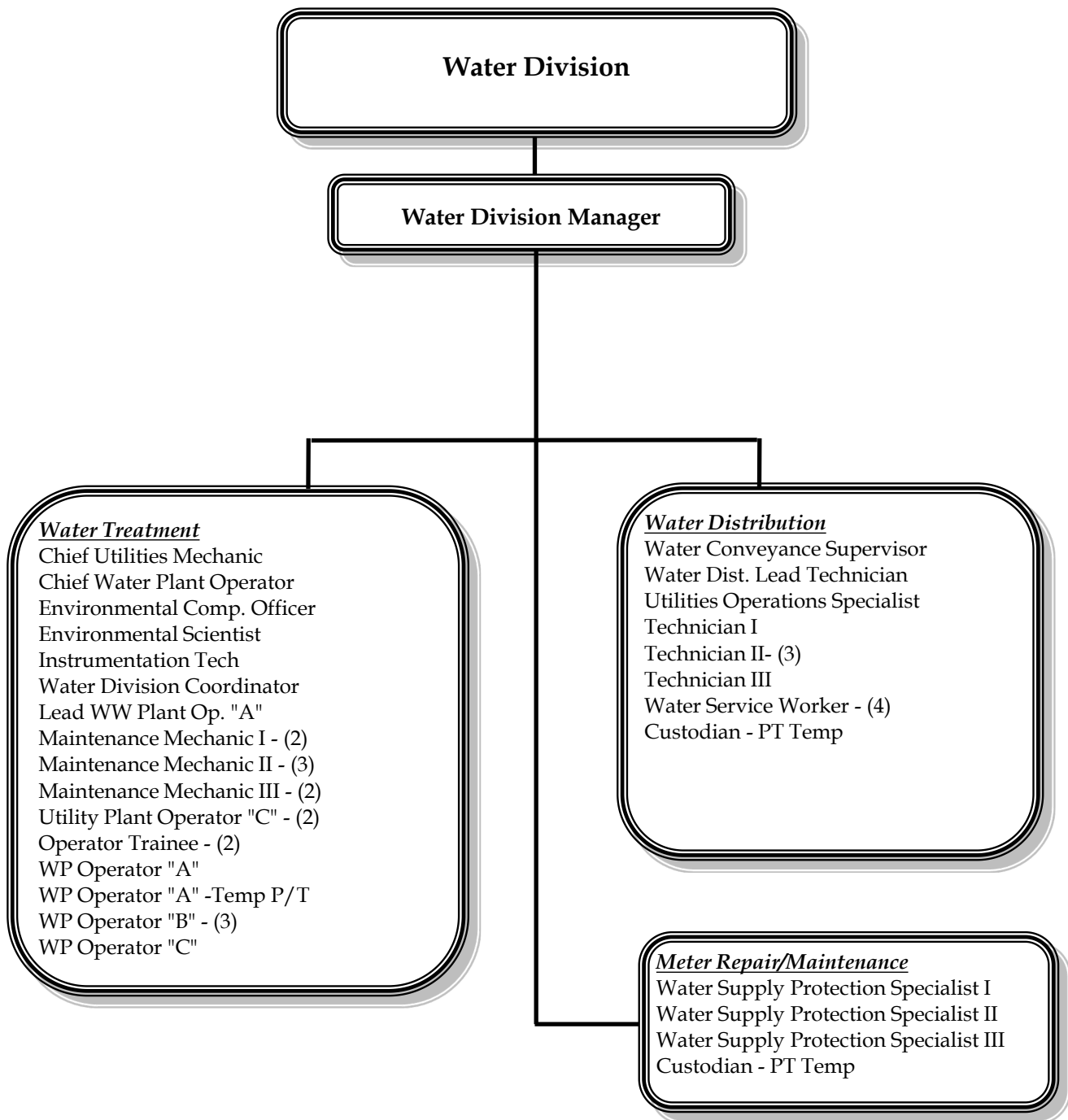
Performance Measures

	FY20	FY21	FY22	FY23 Goal
<u>Water Distribution:</u>				
Water breaks	10	6	16	15
Miles of Water Mains	178	180	183	185
Fire Hydrants	1,298	1,298	1326	1350
<u>Wastewater Operations</u>				
% reuse of treated wastewater	80.00%	81.30%	78%	80%
Total Treatment facility (WWTP) energy usage (kWh X 1000)	3,207	3,227	3,477	3,500
<u>Sewage Collection:</u>				
Sanitary Sewer Overflows	10	4	8	6
Miles of Sewer Mains	146	149	151	155

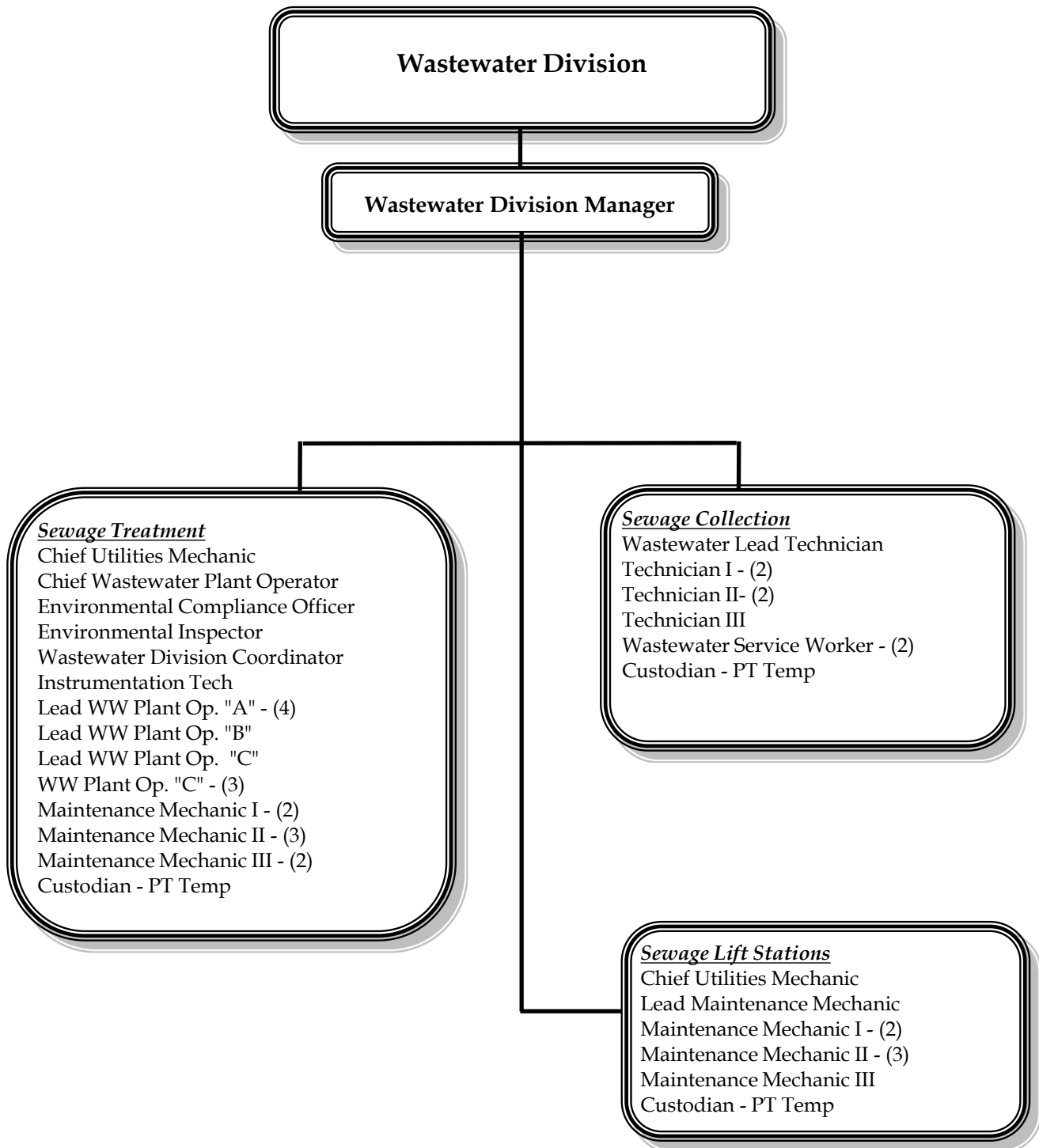
Public Services Utilities Organizational Chart



Public Services Utilities Organizational Chart



Public Services Utilities Organizational Chart



Public Services Utilities Personnel Schedule

Utility Administration & Water Division

Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Sustainability				
Sustainability Coordinator*	-	-	0.50	0.50
Total	-	-	0.50	0.50
Utilities Administration				
Public Services Director	1.00	1.00	1.00	1.00
Public Services Assistant Director	-	-	1.00	1.00
Public Services & Project Executive Assistant	1.00	1.00	1.00	1.00
Total	2.00	2.00	3.00	3.00
Water Distribution				
Custodian - PT/Temp**	0.15	0.15	0.15	0.15
Technician I	2.00	2.00	1.00	1.00
Technician II	3.00	3.00	3.00	3.00
Technician III	1.00	1.00	1.00	1.00
Utility Operation Specialist	-	-	-	1.00
Water Conveyance Supervisor	-	-	1.00	1.00
Water Distribution Supervisor	1.00	1.00	-	-
Water Distribution Lead Technician	1.00	1.00	1.00	1.00
Water Division Manager^	0.25	0.25	0.25	0.25
Water Service Worker	2.00	2.00	3.00	4.00
Total	10.40	10.40	10.40	12.40
Meter Repair/Maintenance				
Custodian - PT/Temp**	0.10	0.10	0.10	0.10
Water Supply Protection Specialist I	-	-	-	1.00
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
Total	2.10	2.10	2.10	3.10
Water Treatment				
Chief Utilities Mechanic***	0.28	0.28	0.28	0.28
Chief Water Plant Operator	1.00	1.00	1.00	1.00
Environmental Compliance Officer^^	0.50	0.50	0.50	0.50
Environmental Scientist	1.00	1.00	1.00	1.00
Instrumentation Technician	1.00	1.00	1.00	1.00
Lead WW PL OP "A"	1.00	1.00	1.00	1.00
Lead Maintenance Mechanic***	-	-	-	0.28
Maintenance Mechanic I***	0.56	0.56	0.56	0.56
Maintenance Mechanic II***	0.84	0.84	0.84	0.84
Maintenance Mechanic III***	0.56	0.56	0.56	0.28
Operator Trainee	2.00	2.00	2.00	2.00
Utility Plant Operator "C"	2.00	2.00	2.00	2.00
Water Division Coordinator	1.00	1.00	1.00	1.00
Water Division Manager**	0.75	0.75	0.75	0.75
Water Plant Operator "A"	2.00	2.00	2.00	2.00
Water Plant Operator "B"	2.00	3.00	3.00	3.00
Water Plant Operator "C"	-	1.00	1.00	1.00
Total	16.49	18.49	18.49	18.49
Water Division Total	28.99	30.99	30.99	33.99

FY 2023:

*This position is funded 50% General Fund in Non-Dept & 50% W-S Fund in Sustainability

**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 - Sewage Lift Stations, and 10% Stormwater

***These positions are funded 28% Water Treatment, 36% Sewage Treatment and 36% Sewage Lift Stations

^This position is funded 25% Water Distribution and 75% Water Treatment

^^This position is funded 50% Water Treatment and 50% Sewage Treatment

Public Services Utilities Personnel Schedule

Wastewater Division

Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Sewage Collection				
Custodian - PT/Temp*	0.10	0.10	0.10	0.10
Wastewater Collection Lead Technician	1.00	1.00	1.00	1.00
Wastewater Collection Tech I	2.00	2.00	2.00	2.00
Wastewater Collection Tech II	2.00	2.00	2.00	2.00
Wastewater Collection Tech III	1.00	1.00	1.00	1.00
Wastewater Division Manager**	0.25	0.25	0.25	0.25
Wastewater Service Worker	3.00	3.00	3.00	2.00
Total	9.35	9.35	9.35	8.35
Sewage Treatment				
Chief Utilities Mechanic***	0.36	0.36	0.36	0.36
Chief Wastewater Plant Operator	1.00	1.00	1.00	1.00
Custodian - PT/Temp*	0.15	0.15	0.15	0.15
Environmental Compliance Officer^	0.50	0.50	0.50	0.50
Environmental Inspector	1.00	1.00	1.00	1.00
Instrumentation Technician	1.00	1.00	1.00	1.00
Lead WW PL OP "A"	4.00	4.00	4.00	4.00
Lead WW PL OP "B"	1.00	1.00	1.00	1.00
Lead WW PL OP "C"	1.00	1.00	1.00	1.00
Lead Maintenance Mechanic***	-	-	-	0.36
Maintenance Mechanic I***	0.72	0.72	0.72	0.72
Maintenance Mechanic II***	1.08	1.08	1.08	1.08
Maintenance Mechanic III***	0.72	0.72	0.72	0.36
Utilities Superintendent	1.00	1.00	1.00	1.00
Wastewater Division Coordinator	1.00	1.00	1.00	1.00
Wastewater Division Manager**	0.75	0.75	0.75	0.75
Wastewater Plant Operator "C"	3.00	3.00	3.00	3.00
Total	18.28	18.28	18.28	18.28
Sewage Lift Stations				
Chief Utilities Mechanic***	0.36	0.36	0.36	0.36
Custodian - PT/Temp*	0.15	0.15	0.15	0.15
Lead Maintenance Mechanic I***	-	-	-	0.36
Maintenance Mechanic I***	0.72	0.72	0.72	0.72
Maintenance Mechanic II***	1.08	1.08	1.08	1.08
Maintenance Mechanic III***	0.72	0.72	0.72	0.36
Total	3.03	3.03	3.03	3.03
Wastewater Division Total	30.66	30.66	30.66	29.66
Department Total	61.65	63.65	65.15	67.15

FY 2023:

*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 - Sewage Lift Stations, and 10% Stormwater

**This position is funded 25% Sewage Collections and 75% Sewage Treatment

***These positions are funded 28% Water Treatment, 36% Sewage Treatment and 36% Sewage Lift Stations

^This position is funded 50% Water Treatment and 50% Sewage Treatment

Public Services Utilities Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	4,027,932	4,294,175	4,868,910	5,318,401
Operating Expenditures	3,816,750	3,764,125	4,284,222	4,423,927
Capital Outlay	-	-	6,448,944	4,716,650
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
Total Expenditures	\$ 7,844,682	\$ 8,058,300	\$ 15,602,076	\$ 14,458,978

Percentage of Expenditures by Category

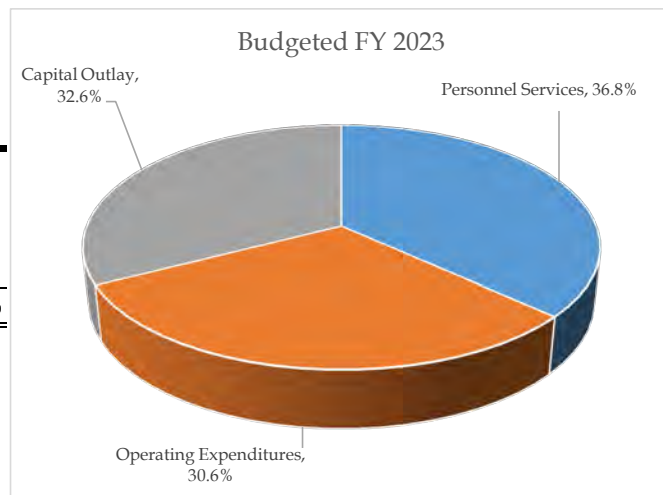
Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	51.3%	53.3%	31.2%	36.8%
Operating Expenditures	48.7%	46.7%	27.5%	30.6%
Capital Outlay	0.0%	0.0%	41.3%	32.6%
Debt Service	0.0%	0.0%	0.0%	0.0%
Grants & Aids	0.0%	0.0%	0.0%	0.0%
Transfers	0.0%	0.0%	0.0%	0.0%
Reserves/Other	0.0%	0.0%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Public Services Expenditure Summary

Comparison by Category

	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
Personnel Services	4,868,910	5,318,401	449,491	9.2%
Operating Expenditures	4,284,222	4,423,927	139,705	3.3%
Capital Outlay	6,448,944	4,716,650	(1,732,294)	-26.9%
Transfers	-	-	-	0.0%
Reserves/Other	-	-	-	0.0%
Total Revenues	\$ 15,602,076	\$ 14,458,978	\$ (1,143,098)	-7.3%

Expenditure Classification	Percentage
Personnel Services	36.8%
Operating Expenditures	30.6%
Capital Outlay	32.6%
Total	100.0%



Public Services Utilities Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Utility Administration	227,536	226,307	337,386	369,799
Sustainability	-	-	-	53,392
Water Supply/Well Systems	108,024	133,801	270,903	163,624
Water Distribution	849,923	971,203	3,243,435	2,454,603
Meter Repair/Maintenance	170,381	209,850	321,612	378,227
Water Treatment Plant	2,633,156	2,616,452	5,107,292	4,083,617
Sewage Collections	776,843	763,456	1,277,231	1,851,888
Sewage Treatment	2,487,367	2,527,902	3,025,293	4,098,403
Sewage Lift Stations	591,452	609,329	2,018,924	1,005,425
Total Expenditures	\$ 7,844,682	\$ 8,058,300	\$ 15,602,076	\$ 14,458,978

Percentage of Expenditures by Division/Program

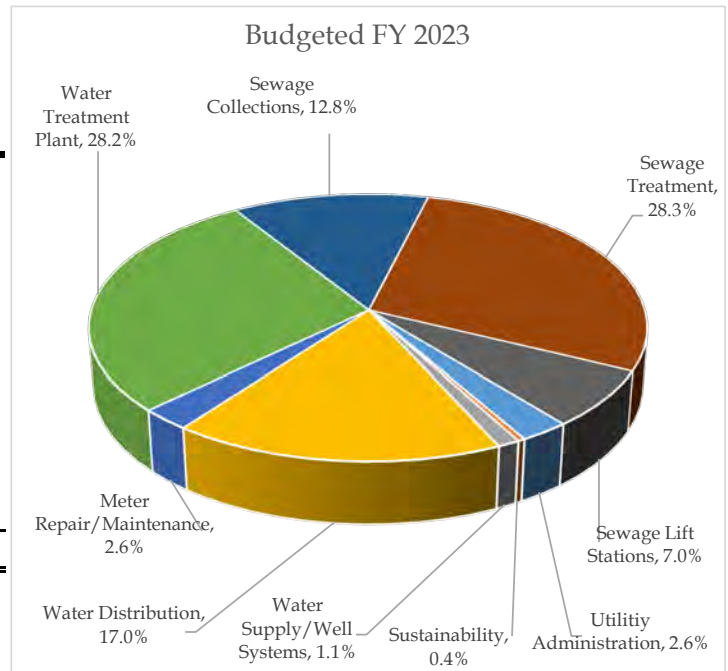
Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Utility Administration	2.9%	2.8%	2.2%	2.6%
Sustainability	0.0%	0.0%	0.0%	0.4%
Water Supply/Well Systems	1.4%	1.7%	1.7%	1.1%
Water Distribution	10.8%	12.0%	20.8%	17.0%
Meter Repair/Maintenance	2.2%	2.6%	2.1%	2.6%
Water Treatment Plant	33.6%	32.5%	32.7%	28.2%
Sewage Collections	9.9%	9.5%	8.2%	12.8%
Sewage Treatment	31.7%	31.4%	19.4%	28.3%
Sewage Lift Stations	7.5%	7.5%	12.9%	7.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Public Services Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
Utility Administration	337,386	369,799	32,413	9.6%
Sustainability		53,392	53,392	100.0%
Water Supply/Well Systems	270,903	163,624	(107,279)	-39.6%
Water Distribution	3,243,435	2,454,603	(788,832)	-24.3%
Meter Repair/Maintenance	321,612	378,227	56,615	17.6%
Water Treatment Plant	5,107,292	4,083,617	(1,023,675)	-20.0%
Sewage Collections	1,277,231	1,851,888	574,657	45.0%
Sewage Treatment	3,025,293	4,098,403	1,073,110	35.5%
Sewage Lift Stations	2,018,924	1,005,425	(1,013,499)	-50.2%
Total Revenues	\$ 15,602,076	\$ 14,458,978	\$ (1,143,098)	-7.3%

Division	Percentage
Utility Administration	2.6%
Sustainability	0.4%
Water Supply/Well Systems	1.1%
Water Distribution	17.0%
Meter Repair/Maintenance	2.6%
Water Treatment Plant	28.2%
Sewage Collections	12.8%
Sewage Treatment	28.3%
Sewage Lift Stations	7.0%
Total	100.0%



Public Services Utilities - Expenditures

Water-Sewer Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	113,549	115,508	118,504	124,430	5,926	5.0%
12	Regular Salaries & Wages	2,361,870	2,572,170	3,066,533	3,345,633	279,100	9.1%
13	Other Salaries & Wages	46,957	49,689	10,530	11,495	965	9.2%
14	Overtime	213,473	218,594	144,595	178,894	34,299	23.7%
15	Special Pay	72,763	75,331	57,500	82,800	25,300	44.0%
21	FICA Taxes	202,360	220,042	254,668	281,110	26,442	10.4%
22	Retirement Contribution	231,119	247,601	294,915	336,103	41,188	14.0%
23	Life & Health Insurance	687,075	676,429	772,328	810,365	38,037	4.9%
24	Worker's Compensation	96,893	117,157	149,337	147,571	(1,766)	-1.2%
25	Unemployment Compensation	1,873	1,654	-	-	-	0.0%
	Personnel Services	\$ 4,027,932	\$ 4,294,175	\$ 4,868,910	\$ 5,318,401	\$ 449,491	9.2%
31	Professional Services	83,258	156,374	317,000	297,000	(20,000)	-6.3%
34	Other Contractual Service	321,700	257,734	366,131	281,131	(85,000)	-23.2%
40	Travel Per Diem	7,062	10,423	17,133	18,298	1,165	6.8%
41	Communication Services	51,267	58,844	47,500	49,824	2,324	4.9%
42	Freight & Postage	1,652	2,349	3,325	2,115	(1,210)	-36.4%
43-01	Water/Sewer Service	34,998	27,564	30,626	31,001	375	1.2%
43-02	Electric Service	1,130,362	1,000,206	1,101,612	1,124,455	22,843	2.1%
44	Rents & Leases	7,609	8,853	8,740	9,410	670	7.7%
45	Insurance	170,212	164,296	205,416	240,167	34,751	16.9%
46	Repairs & Maintenance	706,932	751,976	810,000	815,000	5,000	0.6%
46-04	Vehicle Maintenance Repairs	137,469	125,158	97,341	102,863	5,522	5.7%
47	Printing & Binding	1,788	1,650	750	4,174	3,424	456.5%
48	Promotional Activities	1,186	1,782	5,640	12,140	6,500	115.2%
49	Other Current Charges	1,226	2,027	1,000	3,000	2,000	200.0%
51	Office Supplies	1,916	1,847	2,391	2,350	(41)	-1.7%
52	Operating Supplies	1,037,434	1,083,247	1,113,500	1,209,340	95,840	8.6%
52-11	Vehicle Fuel	48,798	64,260	61,187	127,569	66,382	108.5%
53	Road Materials	40,556	7,905	38,000	35,000	(3,000)	-7.9%
54	Books-Publ-Subscriptions	15,884	18,187	17,740	21,450	3,710	20.9%
55	Training	15,441	19,443	39,190	37,640	(1,550)	-4.0%
	Operating Expenditures	\$ 3,816,750	\$ 3,764,125	\$ 4,284,222	\$ 4,423,927	\$ 139,705	3.3%
62	Buildings	-	-	115,000	65,000	(50,000)	-43.5%
63	Improvements O/T Building	-	-	6,075,000	4,493,149	(1,581,851)	-26.0%
64	Machinery & Equipment	-	-	258,944	158,501	(100,443)	-38.8%
	Capital Outlay	\$ -	\$ -	\$ 6,448,944	\$ 4,716,650	\$ (1,732,294)	-26.9%
Department Total		\$ 7,844,682	\$ 8,058,300	\$ 15,602,076	\$ 14,458,978	\$ (1,143,098)	-7.3%

Debt Service Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	1,101,563	1,070,563	2,045,063	2,041,113
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
Total Expenditures	\$ 1,101,563	\$ 1,070,563	\$ 2,045,063	\$ 2,041,113

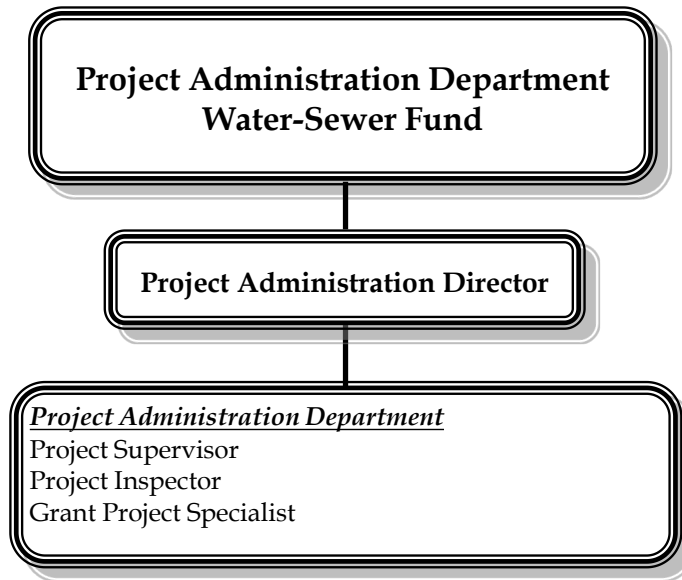
Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Debt Service	1,101,563	1,070,563	2,045,063	2,041,113
Total Expenditures	\$ 1,101,563	\$ 1,070,563	\$ 2,045,063	\$ 2,041,113

Water-Sewer Debt Service - Expenditures

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
71-01	2013A-1	-	-	300,000	310,000	10,000	3.3%
71-02	2013A-2	-	-	695,000	715,000	20,000	2.9%
72-01	Series 2013A-1	196,513	185,313	178,513	169,138	(9,375)	-5.3%
72-02	Series 2013A-2	905,050	885,250	871,550	846,975	(24,575)	-2.8%
	Debt Service	\$ 1,101,563	\$ 1,070,563	\$ 2,045,063	\$ 2,041,113	\$ (3,950)	-0.2%
	Department Total	\$ 1,101,563	\$ 1,070,563	\$ 2,045,063	\$ 2,041,113	\$ (3,950)	-0.2%

Project Administration Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Grant Project Specialist*	-	-	-	0.52
Project Administration Director*	0.52	0.52	0.52	0.52
Project Inspector*	0.52	0.52	0.52	0.52
Project Supervisor*	0.52	0.52	0.52	0.52
Total	1.56	1.56	1.56	2.08

FY 2023:

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

Project Administration Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Budgeted FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	196,208	167,810	193,273	238,306
Operating Expenditures	55,000	82,337	105,685	114,896
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
Total Expenditures	\$ 251,208	\$ 250,147	\$ 298,958	\$ 353,202

Expenditures by Division/Program

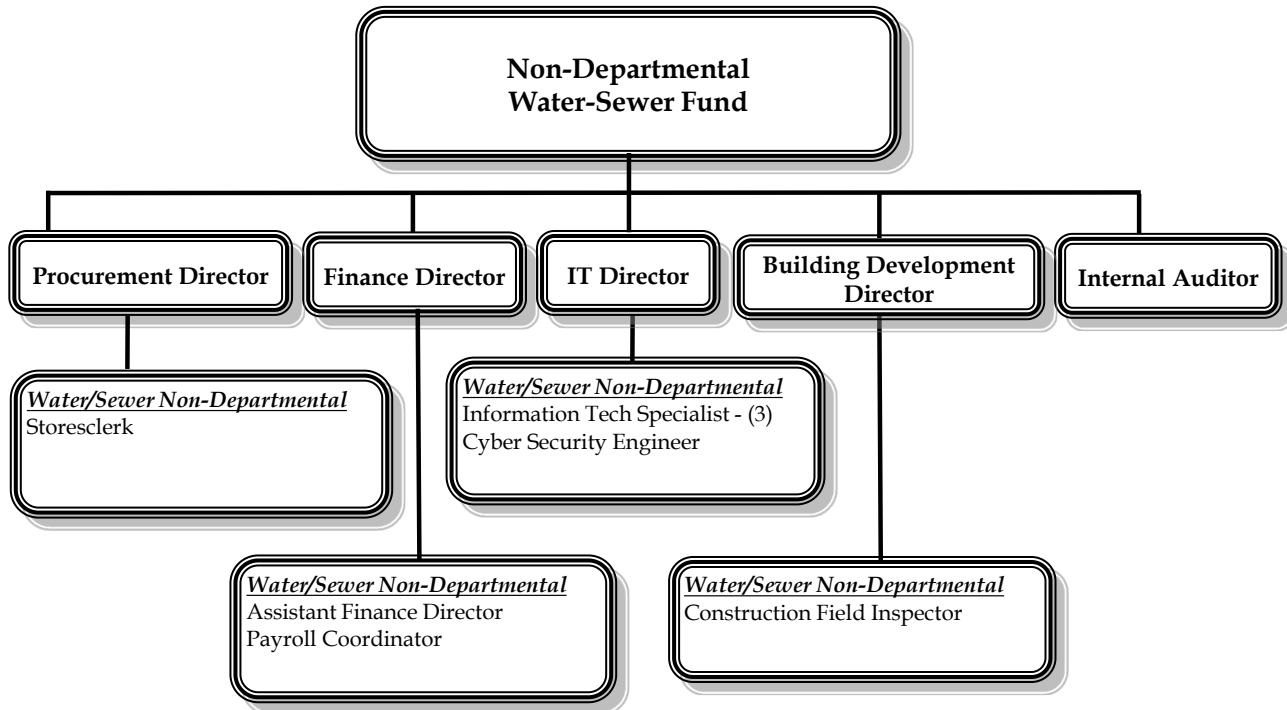
Division/Program	Actual FY 2020	Budgeted FY 2021	Budgeted FY 2022	Budgeted FY 2023
Project Administration	251,208	250,147	298,958	353,202
Total Expenditures	\$ 251,208	\$ 250,147	\$ 298,958	\$ 353,202

Project Administration - Expenditures

Water-Sewer Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	60,205	60,065	61,622	64,703	3,081	5.0%
12	Regular Salaries & Wages	74,881	51,243	73,536	104,659	31,123	42.3%
14	Overtime	2,148	1,420	2,080	2,080	-	0.0%
15	Special Pay	5,034	4,906	4,732	4,732	-	0.0%
21	FICA Taxes	9,800	9,764	10,511	13,016	2,505	23.8%
22	Retirement Contribution	12,567	12,167	12,474	15,982	3,508	28.1%
23	Life & Health Insurance	30,282	26,902	26,901	31,753	4,852	18.0%
24	Worker's Compensation	1,291	1,343	1,417	1,381	(36)	-2.5%
	Personnel Services	\$ 196,208	\$ 167,810	\$ 193,273	\$ 238,306	\$ 45,033	23.3%
31	Professional Services	41,730	65,556	90,000	86,000	(4,000)	-4.4%
40	Travel Per Diem	3,099	1,404	1,904	1,904	-	0.0%
41	Communication Services	2,259	2,115	2,100	2,100	-	0.0%
42	Freight & Postage	127	215	250	250	-	0.0%
44	Rents & Leases	274	378	700	1,789	1,089	155.6%
46	Repairs & Maintenance	-	59	1,500	300	(1,200)	-80.0%
46-04	Vehicle Maintenance Repairs	695	4,100	1,838	2,966	1,128	61.4%
47	Printing & Binding	-	95	150	100	(50)	-33.3%
49	Other Current Charges	334	-	-	-	-	0.0%
51	Office Supplies	-	71	450	300	(150)	-33.3%
52	Operating Supplies	3,470	4,427	2,800	8,750	5,950	212.5%
52-11	Vehicle Fuel	1,043	1,047	1,393	1,837	444	31.9%
54	Books-Publ-Subscriptions	1,070	1,815	600	600	-	0.0%
55	Training	899	1,055	2,000	8,000	6,000	300.0%
	Operating Expenditures	\$ 55,000	\$ 82,337	\$ 105,685	\$ 114,896	\$ 9,211	8.7%
Department Total		\$ 251,208	\$ 250,147	\$ 298,958	\$ 353,202	\$ 54,244	18.1%

Non-Departmental Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Assistant Finance Director	1.00	1.00	1.00	1.00
Construction Field Inspector*	-	-	0.50	0.50
Cyber Security Engineer**	-	-	0.50	0.50
Information Technology Specialist***	1.75	1.75	1.75	1.75
Internal Auditor^	-	0.45	0.45	0.45
Payroll Coordinator	1.00	1.00	1.00	1.00
Storesclerk	1.00	1.00	1.00	1.00
Total	4.75	5.20	6.20	6.20

FY 2023:

*This position is funded 50% General Fund in Building Development and 50% Water-Sewer Fund in Non-Departmental

**This position is funded 50% General Fund in IT and 50% Water-Sewer Fund in Non-Departmental

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

^This position is split 55% General Fund - Internal Audit and 45% Water-Sewer Fund Non-Departmental

Non-Departmental Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	498,909	381,374	533,786	595,755
Operating Expenditures	2,299,603	2,690,854	494,502	512,761
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	1,364,242	1,404,826	1,424,428	1,438,123
Reserves/Other	40,625	37,015	8,000	10,000
Total Expenditures	\$ 4,203,379	\$ 4,514,069	\$ 2,460,716	\$ 2,556,639

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Non-Departmental	4,203,379	4,514,069	2,460,716	2,556,639
Total Expenditures	\$ 4,203,379	\$ 4,514,069	\$ 2,460,716	\$ 2,556,639

Non-Departmental - Expenditures

Water-Sewer Fund

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	-	17,105	42,750	44,032	1,282	3.0%
12	Regular Salaries & Wages	314,058	308,012	336,543	370,075	33,532	10.0%
14	Overtime	42,720	25,898	20,000	20,750	750	3.8%
15	Special Pay	3,726	6,314	2,050	9,175	7,125	347.6%
21	FICA Taxes	23,512	24,645	30,198	33,463	3,265	10.8%
22	Retirement Contribution	27,869	27,432	34,917	39,963	5,046	14.5%
23	Life & Health Insurance	57,445	56,653	66,500	77,352	10,852	16.3%
24	Worker's Compensation	398	459	828	945	117	14.1%
26	Other Postemployment Benefit	29,181	(85,144)	-	-	-	0.0%
	Personnel Services	\$ 498,909	\$ 381,374	\$ 533,786	\$ 595,755	\$ 61,969	11.6%
31	Professional Services	37,685	82,307	145,903	80,900	(65,003)	-44.6%
32	Accounting & Auditing	15,753	14,942	16,000	16,000	-	0.0%
34	Other Contractual Service	30,993	29,775	37,000	40,000	3,000	8.1%
40	Travel Per Diem	-	-	2,500	3,000	500	20.0%
41	Communication Services	54	153	150	150	-	0.0%
42	Freight & Postage	52,238	50,866	60,000	60,000	-	0.0%
44	Rents & Leases	155	16,988	16,000	16,000	-	0.0%
45	Insurance	121,237	125,538	137,399	152,211	14,812	10.8%
46	Repairs & Maintenance	35,323	36,960	32,000	127,000	95,000	296.9%
49	Other Current Charges	89	11,402	2,000	2,000	-	0.0%
52	Operating Supplies	829	22,170	11,000	12,000	1,000	9.1%
54	Books-Publ-Subscriptions	1,901	39,268	32,050	1,000	(31,050)	-96.9%
55	Training	40	200	2,500	2,500	-	0.0%
59	Depreciation	2,003,306	2,260,285	-	-	-	0.0%
	Operating Expenditures	\$ 2,299,603	\$ 2,690,854	\$ 494,502	\$ 512,761	\$ 18,259	3.7%
91	Transfers	1,364,242	1,404,826	1,424,428	1,438,123	13,695	1.0%
93	Non-Operating Interest	30,933	14,506	8,000	10,000	2,000	25.0%
99	Non-Operating	9,692	22,509	-	-	-	0.0%
	Non-Operating	\$ 1,404,867	\$ 1,441,841	\$ 1,432,428	\$ 1,448,123	\$ 15,695	1.1%
	Department Total	\$ 4,203,379	\$ 4,514,069	\$ 2,460,716	\$ 2,556,639	\$ 95,923	3.9%

Water-Sewer Impact Funds

Sewer Impact Fund Revenue Summary

Revenue Summary

Revenue Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Permits & Fees	185,803	214,138	142,055	222,767
Intergovernmental	-	-	-	-
Interest	19,010	(1,562)	3,355	4,508
Miscellaneous	28	-	-	-
Non-Revenues - Transfers & Reserves	-	-	-	-
Total Revenues	\$ 204,841	\$ 212,576	\$ 145,410	\$ 227,275

Percentage of Revenues by Source

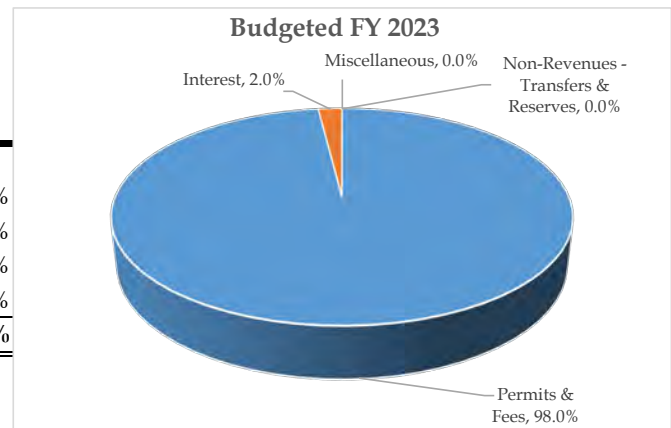
Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Permits & Fees	90.7%	100.7%	97.7%	98.0%
Intergovernmental	0.0%	0.0%	0.0%	0.0%
Interest	9.3%	-0.7%	2.3%	2.0%
Miscellaneous	0.0%	0.0%	0.0%	0.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	0.0%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Sewer Impact Fund Revenue Summary

Comparison by Source

	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Permits & Fees	142,055	222,767	80,712	56.8%
Interest	3,355	4,508	1,153	34.4%
Miscellaneous	-	-	-	100.0%
Non-Revenues - Transfers & Reserves	-	-	-	0.0%
Total Revenues	\$ 145,410	\$ 227,275	\$ 81,865	56.3%

Source	Percentage
Permits & Fees	98.0%
Interest	2.0%
Miscellaneous	0.0%
Non-Revenues - Transfers & Reserves	0.0%
Total	100.0%



Sewer Impact Fund - Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Permits & Fees					
403-324.21-02	Residential Sewer Impact Fees	169,199	205,431	142,055	222,767
403-324.22-02	Commercial Sewer Impact Fees	16,604	8,707	-	-
	Permits & Fees	\$ 185,803	\$ 214,138	\$ 142,055	\$ 222,767
Interest					
403-361.10-00	Interest on Investments	(4,951)	-	3,355	4,508
403-361.10-01	Sewer Billing	-	95	-	-
403-361.10-23	Bankunited PUB FD Sav	2,224	408	-	-
403-361.20-01	State Board Interest	-	242	-	-
403-361.30-01	Certificate of Deposit	2,071	809	-	-
403-361.80-07	FMIVT Int. High Quality Sewer	19,666	(3,116)	-	-
	Interest	\$ 19,010	\$ (1,562)	\$ 3,355	\$ 4,508
Miscellaneous					
403-369.90-00	Other Miscellaneous Revenue	28	-	-	-
	Miscellaneous	\$ 28	\$ -	\$ -	\$ -
Reserves					
403-389.01-00	Carryover Cash	-	-	-	-
	Reserves	\$ -	\$ -	\$ -	\$ -
	Department Total	\$ 204,841	\$ 212,576	\$ 145,410	\$ 227,275

Sewer Impact Fund Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	-	-	-	-
Operating Expenditures	488,504	496,698	-	-
Capital Outlay	-	-	145,410	227,275
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 488,504	\$ 496,698	\$ 145,410	\$ 227,275

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Sewer Lines	-	-	145,410	227,275
Non-Departmental	488,504	496,698	-	-
Total Expenditures	\$ 488,504	\$ 496,698	\$ 145,410	\$ 227,275

Sewer Impact Fund - Expenditures

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
59	Depreciation	488,504	496,698	-	-	-	0.0%
	Operating Expenditures	\$ 488,504	\$ 496,698	\$ -	\$ -	\$ -	0.0%
63	Improvements O/T Building	-	-	145,410	227,275	81,865	56.3%
	Capital Outlay	\$ -	\$ -	\$ 145,410	\$ 227,275	\$ 81,865	56.3%
	Department Total	\$ 488,504	\$ 496,698	\$ 145,410	\$ 227,275	\$ 81,865	56.3%

Fund Balance Projections

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 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 1,126,973	\$ 1,126,973	\$ 1,126,973	\$ 1,126,973	\$ 1,126,973
Revenues:					
Sewer Impact Fees	222,767	229,450	236,334	243,424	250,727
Interest Earnings	4,508	6,762	9,016	11,270	13,525
Total Revenues	227,275	236,212	245,350	254,694	264,252
Total Sources	1,354,248	1,363,185	1,372,323	1,381,667	1,391,225
Expenditures/Projects:					
Physical Environment:					
Available for Capital Projects	227,275	236,212	245,350	254,694	264,252
Total Expenditures/Projects	227,275	236,212	245,350	254,694	264,252
Ending Working Capital - Projected	\$ 1,126,973	\$ 1,126,973	\$ 1,126,973	\$ 1,126,973	\$ 1,126,973

Water Impact Fund Revenue Summary

Revenue Summary

Revenue Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Permits & Fees	213,915	285,360	159,538	296,860
Intergovernmental	-	-	-	-
Interest	12,530	2,364	5,839	7,433
Miscellaneous	7	-	-	-
Non-Revenues - Transfers & Reserves	-	-	84,623	-
Total Revenues	\$ 226,452	\$ 287,724	\$ 250,000	\$ 304,293

Percentage of Revenues by Source

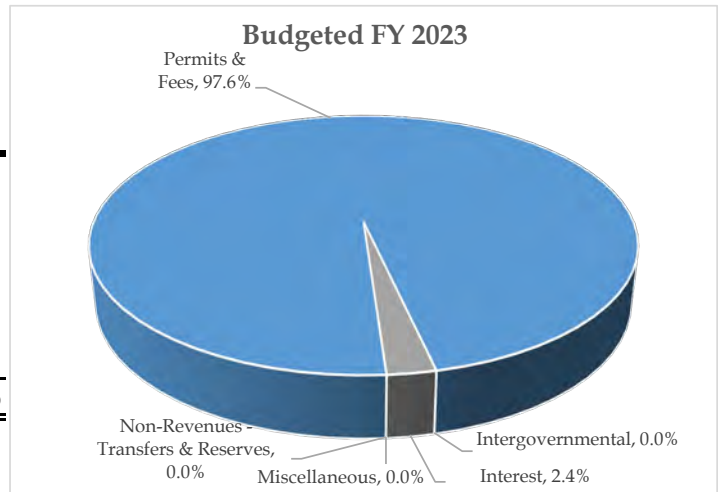
Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Permits & Fees	94.5%	99.2%	63.8%	97.6%
Intergovernmental	0.0%	0.0%	0.0%	0.0%
Interest	5.5%	0.8%	2.3%	2.4%
Miscellaneous	0.0%	0.0%	0.0%	0.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	33.9%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Water Impact Fund Revenue Summary

Comparison by Source

	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Permits & Fees	159,538	296,860	137,322	86.1%
Intergovernmental	-	-	-	0.0%
Interest	5,839	7,433	1,594	27.3%
Miscellaneous	-	-	-	0.0%
Non-Revenues - Transfers & Reserves	84,623	-	(84,623)	-100.0%
Total Revenues	\$ 250,000	\$ 304,293	\$ 54,293	21.7%

Source	Percentage
Permits & Fees	97.6%
Intergovernmental	0.0%
Interest	2.4%
Miscellaneous	0.0%
Non-Revenues - Transfers & Reserves	0.0%
Total	100.0%



Water Impact Fund - Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Permits & Fees					
408-324.21-02	Residential Water Impact Fees	193,530	276,784	159,538	296,860
408-324.22-02	Commercial Water Impact Fees	20,385	8,576	-	-
	Permits & Fees	\$ 213,915	\$ 285,360	\$ 159,538	\$ 296,860
Interest					
408-361.10-00	Interest on Investments	-	-	5,839	7,433
408-361.10-05	Unreal/Real Gain (Loss)	-	(2,740)		
408-361.10-23	Bankunited PUB FD Sav	5,047	2,649	-	-
408-361.30-01	Certificate of Deposit	4,051	2,427	-	-
408-361.40-02	Federal Home Loan Bank	-	24		
408-361.80-04	FMIVT 1-3 YR High Qual. Water	3,432	4		
	Interest	\$ 12,530	\$ 2,364	\$ 5,839	\$ 7,433
Miscellaneous					
408-369.90-00	Other Miscellaneous Revenue	7	-	-	-
	Miscellaneous	\$ 7	\$ -	\$ -	\$ -
Reserves					
408-389.01-00	Carryover Cash	-	-	84,623	-
	Reserves	\$ -	\$ -	\$ 84,623	\$ -
	Department Total	\$ 226,452	\$ 287,724	\$ 250,000	\$ 304,293

Water Impact Fund Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	-	-	-	-
Operating Expenditures	168,789	169,853	-	-
Capital Outlay	-	-	250,000	304,293
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 168,789	\$ 169,853	\$ 250,000	\$ 304,293

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Water Lines	-	-	250,000	304,293
Non-Departmental	168,789	169,853	-	-
Total Expenditures	\$ 168,789	\$ 169,853	\$ 250,000	\$ 304,293

Water Impact Fund - Expenditures

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
59	Depreciation	168,789	169,853	-	-	-	0.0%
	Operating Expenditures	\$ 168,789	\$ 169,853	\$ -	\$ -	\$ -	0.0%
63	Improvements O/T Building	-	-	250,000	304,293	54,293	21.7%
	Capital Outlay	\$ -	\$ -	\$ 250,000	\$ 304,293	\$ 54,293	21.7%
	Department Total	\$ 168,789	\$ 169,853	\$ 250,000	\$ 304,293	\$ 54,293	21.7%

Fund Balance Projections

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 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 1,858,315	\$ 1,858,315	\$ 2,175,231	\$ 2,507,572	\$ 2,857,035
Revenues:					
Water Impact Fees	296,860	305,766	314,939	324,387	334,119
Interest Earnings	7,433	11,150	17,402	25,076	34,284
Total Revenues	304,293	316,916	332,341	349,463	368,403
Total Sources	2,162,608	2,175,231	2,507,572	2,857,035	3,225,438
Expenditures/Projects:					
Physical Environment:					
Available for Capital Projects	304,293	-	-	-	-
Total Expenditures/Projects	304,293	-	-	-	-
Ending Working Capital - Projected	\$ 1,858,315	\$ 2,175,231	\$ 2,507,572	\$ 2,857,035	\$ 3,225,438

Marina Fund

Marina

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

Goal 1: Provide budgeting services 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 and maintain a growing revenue stream.

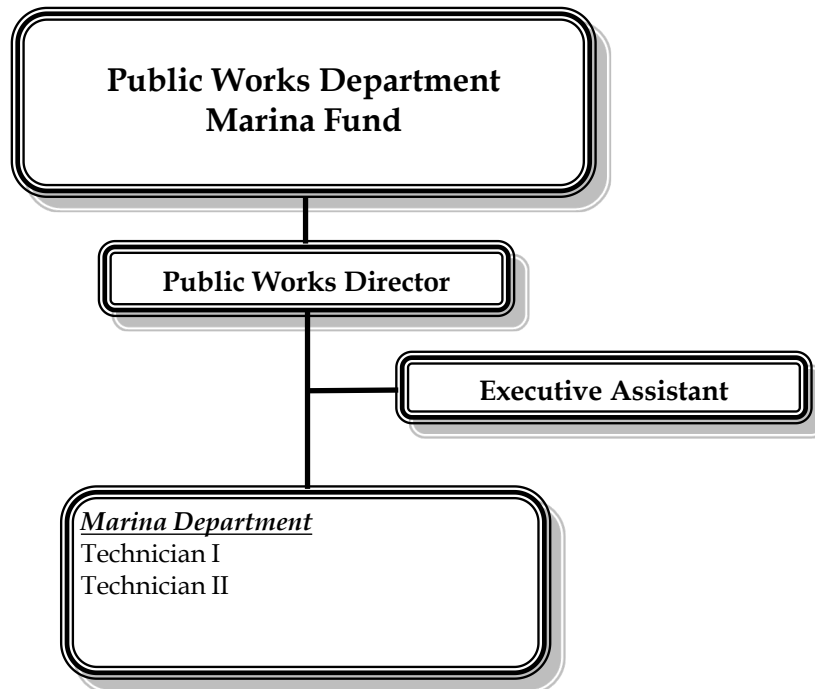
Goal 2: To provide outstanding customer service

Objective 1: 24 hour turnaround time on returning calls and emails.

Performance Measures

<u>Public Works Marina:</u>	FY20	FY21	FY22	FY23 Goal
Slip Rentals Revenue	\$ 69,582	\$ 104,643	\$ 121,540	\$ 108,612
Boat Slips	19	19	19	19
Percentage of calls and emails returned in 24 Hrs	98%	99%	98%	100%

Marina Fund Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
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

FY 2023:

*This position is funded 80% Sanitation - Solid Waste and 20% Marina

Marina Revenue/Expense Summary

Revenues by Source

	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental	-	-	-	-
Charges for Services	114,818	128,605	126,414	140,504
Interest	11	1	-	-
Miscellaneous	1,477	(97)	-	-
Non-Revenue				
Reserves	-	-	-	-
Total Non-Revenue	-	-	-	-
Total Revenue	\$ 116,306	\$ 128,509	\$ 126,414	\$ 140,504

Expenditures by Category

	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	63,412	65,561	65,105	70,186
Operating Expenditures	67,027	78,245	54,344	65,107
Capital Outlay	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	6,965	5,211
Total Expenditures	\$ 130,439	\$ 143,806	\$ 126,414	\$ 140,504

Marina Fund Revenue Summary

Revenue Summary

Revenue Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Charges for Services	114,818	128,605	126,414	140,504
Interest	11	1	-	-
Miscellaneous	1,477	(97)	-	-
Non-Revenues - Transfers & Reserves	-	-	-	-
Total Revenues	\$ 116,306	\$ 128,509	\$ 126,414	\$ 140,504

Percentage of Revenues by Source

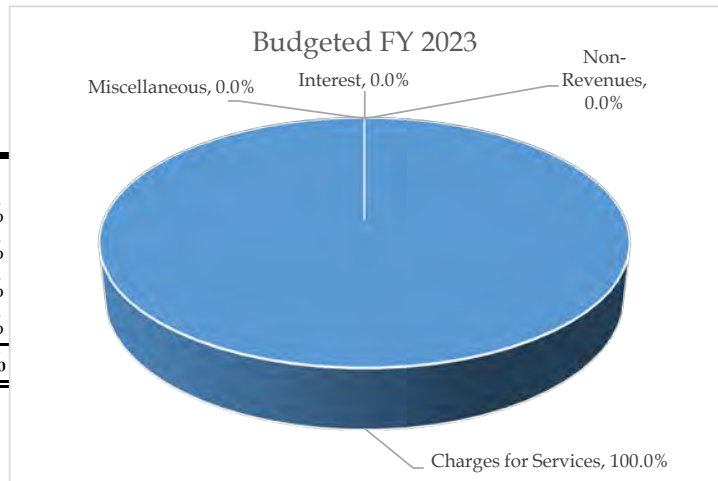
Revenue Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Charges for Services	98.7%	100.1%	100.0%	100.0%
Interest	0.0%	0.0%	0.0%	0.0%
Miscellaneous	1.3%	-0.1%	0.0%	0.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	0.0%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Marina Fund Revenue Summary

Comparison by Source

	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Charges for Services	126,414	140,504	14,090	11.1%
Interest	-	-	-	0.0%
Miscellaneous	-	-	-	0.0%
Non-Revenues - Transfers & Reserves	-	-	-	0.0%
Total Revenues	\$ 126,414	\$ 140,504	\$ 14,090	11.1%

Source	Percentage
Charges for Services	100.0%
Interest	0.0%
Miscellaneous	0.0%
Non-Revenues	0.0%
Total	100.0%



Marina Fund - Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Charges for Services					
405-344.20-01	Slip Rental	87,936	104,643	97,421	108,612
405-344.20-02	Boat Launch Fees	8,339	7,627	7,823	8,605
405-344.20-03	Permit Fees	650	650	650	715
405-344.20-04	Sponge Boat Docking Fees	1,680	1,960	1,960	2,156
405-344.20-05	Boat Launch - Non-Res	15,710	13,450	18,160	19,976
405-344.20-06	Boat Launch - Non-Res Mo.	503	275	400	440
	Charges for Services	\$ 114,818	\$ 128,605	\$ 126,414	\$ 140,504
Interest					
405-361.10-23	Bankunited PUB FD Sav	11	1	-	-
	Interest	\$ 11	\$ 1	\$ -	\$ -
Miscellaneous					
405-369.90-00	Other Miscellaneous Revenue	1,477	(97)	-	-
	Miscellaneous	\$ 1,477	\$ (97)	\$ -	\$ -
Reserves					
405-389.01-00	Carryover Cash	-	-	-	-
	Reserves	\$ -	\$ -	\$ -	\$ -
	Department Total	\$ 116,306	\$ 128,509	\$ 126,414	\$ 140,504

Marina Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	63,412	65,561	65,105	70,186
Operating Expenditures	67,027	78,245	54,344	65,107
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	6,965	5,211
Total Expenditures	\$ 130,439	\$ 143,806	\$ 126,414	\$ 140,504

Percentage of Expenditures by Category

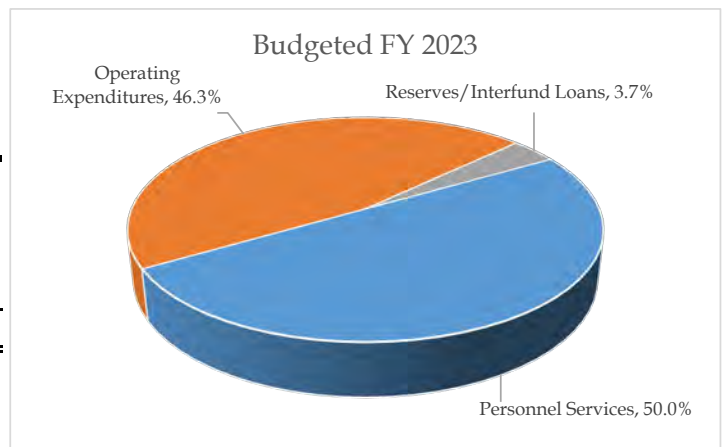
Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	48.6%	45.6%	51.5%	50.0%
Operating Expenditures	51.4%	54.4%	43.0%	46.3%
Capital Outlay	0.0%	0.0%	0.0%	0.0%
Transfers	0.0%	0.0%	0.0%	0.0%
Reserves/Interfund Loans	0.0%	0.0%	5.5%	3.7%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Marina Fund Expenditure Summary

Comparison by Category

	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Personnel Services	65,105	70,186	5,081	7.8%
Operating Expenditures	54,344	65,107	10,763	19.8%
Reserves/Interfund Loans	6,965	5,211	(1,754)	-25.2%
Total Revenues	\$ 126,414	\$ 140,504	\$ 14,090	11.1%

Expenditure Classification	Percentage
Personnel Services	50.0%
Operating Expenditures	46.3%
Reserves/Interfund Loans	3.7%
Total	100.0%



Marina - Expenditures

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
12	Regular Salaries & Wages	40,597	42,643	43,745	46,974	3,229	7.4%
14	Overtime	2,568	1,969	450	1,000	550	122.2%
15	Special Pay	240	240	240	240	-	0.0%
21	FICA Taxes	3,314	3,431	3,343	3,632	289	8.6%
22	Retirement Contribution	3,637	3,903	3,866	4,340	474	12.3%
23	Life & Health Insurance	11,821	12,055	12,055	12,629	574	4.8%
24	Worker's Compensation	1,235	1,320	1,406	1,371	(35)	-2.5%
	Personnel Services	\$ 63,412	\$ 65,561	\$ 65,105	\$ 70,186	\$ 5,081	7.8%
32	Accounting & Auditing	80	86	100	100	-	0.0%
41	Communication Services	4,409	4,556	3,720	3,720	-	0.0%
43-01	Water/Sewer Service	7,824	13,485	7,364	13,943	6,579	89.3%
43-02	Electric Service	5,586	4,946	4,742	5,216	474	10.0%
44	Rents & Leases	155	811	-	322	322	100.0%
45	Insurance	27,932	30,619	33,246	35,381	2,135	6.4%
46	Repairs & Maintenance	596	982	1,044	1,044	-	0.0%
46-04	Vehicle Maintenance Repairs	124	2,547	1,666	1,843	177	10.6%
47	Printing & Binding	777	-	828	828	-	0.0%
51	Office Supplies	-	23	-	-	-	0.0%
52	Operating Supplies	2,816	3,530	1,190	1,660	470	39.5%
52-11	Vehicle Fuel	343	369	444	1,050	606	136.5%
59	Depreciation	16,385	16,291	-	-	-	0.0%
	Operating Expenditures	\$ 67,027	\$ 78,245	\$ 54,344	\$ 65,107	\$ 10,763	19.8%
99	Non-Operating	-	-	6,965	5,211	(1,754)	-25.2%
	Non-Operating	\$ -	\$ -	\$ 6,965	\$ 5,211	\$ (1,754)	-25.2%
	Department Total	\$ 130,439	\$ 143,806	\$ 126,414	\$ 140,504	\$ 14,090	11.1%

Fund Balance Projections

Marina Fund

Revenue Description: Marina Slip Rental Fees
 Legal Authority: Resolution 2019-34
 Restriction on Use: Marina Operations

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Net Position - Projected	\$ (14,584)	\$ (14,584)	\$ (9,217)	\$ (3,688)	\$ -
Revenues:					
Marina Fees	140,504	144,719	149,061	153,535	158,141
Interest/Other	-	-	-	-	-
Total Revenues	140,504	144,719	149,061	153,535	158,141
Total Sources	125,920	130,135	139,844	149,847	158,141
Expenditures/Projects:					
Personnel	70,186	72,292	74,460	77,383	79,704
Operating	65,107	67,060	69,072	71,144	73,278
Capital:					
Capital Outlay -Minor	-	-	-	-	-
Fund Balance Reserve	5,211	-	-	-	-
Total Expenditures/Projects	140,504	139,352	143,532	148,527	152,982
Ending Net Position - Projected	\$ (14,584)	\$ (9,217)	\$ (3,688)	\$ -	\$ 5,159

Stormwater Fund

Stormwater

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

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.

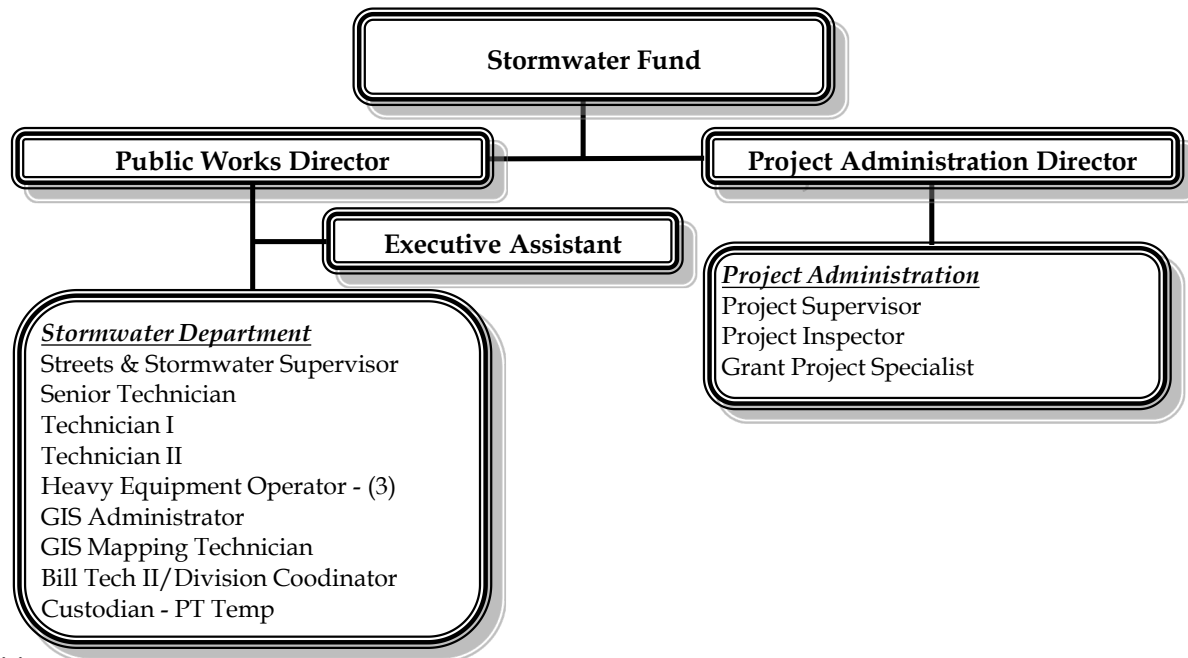
Goal 2- inform the public of their part in protecting the stormwater system and surrounding waterbodies

Objective 1: Perform regular stormwater educational programs, events, or activities.

Performance Measures

<u>Public Works Stormwater:</u>	FY20	FY21	FY22	FY23 Goal
Sweeping Program - Cubic Yards of sweeping material removed from streets	927	1,221	1,279	1,500
Number of miles of streets swept	7,146	7,546	7,863	8,000
Number of educational events or activities: <i>Brochures/Flyers, Newsletters, Public Display Kiosks, School Presentations, Seminars/Workshops & Special Events</i>	17	18	18	20

Stormwater Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Stormwater				
Bill Tech II/Division Coordinator*	0.25	0.25	0.25	0.25
Custodian**	0.10	0.10	0.10	0.10
Executive Assistant***	0.25	0.25	0.25	0.25
GIS Administrator****	0.06	0.06	0.06	0.06
GIS Mapping Technician*****	0.18	0.18	0.18	0.18
Heavy Equipment Operator	3.00	3.00	3.00	3.00
Public Works Director***	0.25	0.25	0.25	0.25
Senior Technician	1.00	1.00	1.00	1.00
Streets & Stormwater Supervisor	1.00	1.00	1.00	1.00
Technician I	1.00	1.00	1.00	1.00
Technician II	1.00	1.00	1.00	1.00
Total	8.09	8.09	8.09	8.09
Project Administration				
Grant Project Specialist^	-	-	-	0.19
Project Administration Director^	0.19	0.19	0.19	0.19
Project Inspector^	0.19	0.19	0.19	0.19
Project Supervisor^	0.19	0.19	0.19	0.19
Total	0.57	0.57	0.57	0.76
Department Total	8.66	8.66	8.66	8.85

FY 2023:

*This position is funded 25% Stormwater 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 - Sewage Lift Stations, and 10% Stormwater

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

****GIS Administrator is funded 10% General Fund in Building Development, 15% Sanitation in Solid Waste, 69% Water-Sewer Fund - IT-GIS, and 6% Stormwater

*****This position is funded 18% Stormwater and 82% Water-Sewer Fund - IT-GIS

^These positions are allocated 29% General Fund, 52% Water-Sewer Fund, and 19% Stormwater Fund.

Stormwater Revenue/Expense Summary

Revenues by Source

	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental	154,123	742,956	-	-
Charges for Services	1,666,402	1,746,647	1,858,985	1,957,991
Interest	22,461	(476)	500	1,358
Miscellaneous	1,021	-	-	-
Non-Revenue				
Reserves	-	-	-	-
Total Non-Revenue	-	-	-	-
Total Revenue	\$ 1,844,007	\$ 2,489,127	\$ 1,859,485	\$ 1,959,349

Expenditures by Category

	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	555,940	623,780	613,009	682,957
Operating Expenditures	799,960	925,401	471,331	630,019
Capital Outlay	-	-	626,427	489,734
Transfers	130,160	140,226	148,718	156,639
Reserves/Other	510	(923)	-	-
Total Expenditures	\$ 1,486,570	\$ 1,688,484	\$ 1,859,485	\$ 1,959,349

Stormwater Fund Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental	154,123	742,956	-	-
Charges for Services	1,666,402	1,746,647	1,858,985	1,957,991
Interest	22,461	(476)	500	1,358
Miscellaneous	1,021	-	-	-
Non-Revenues - Reserves	-	-	-	-
Total Revenues	\$ 1,844,007	\$ 2,489,127	\$ 1,859,485	\$ 1,959,349

Percentage of Revenues by Source

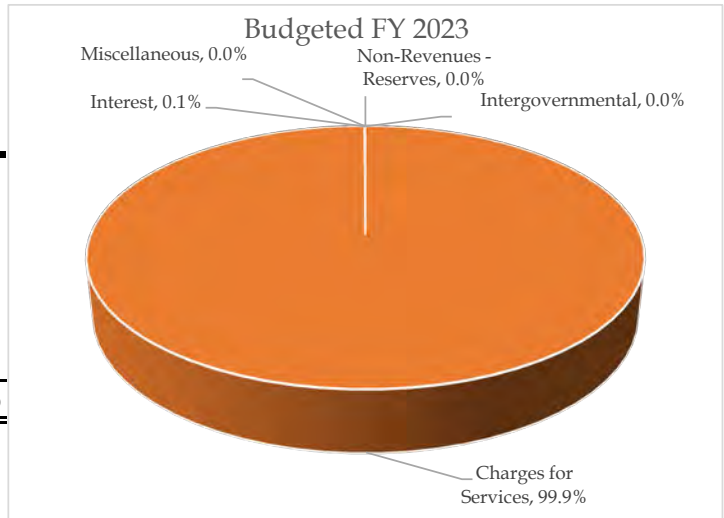
Revenue Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental	8.3%	29.8%	0.0%	0.0%
Charges for Services	90.4%	70.2%	100.0%	99.9%
Interest	1.2%	0.0%	0.0%	0.1%
Miscellaneous	0.1%	0.0%	0.0%	0.0%
Non-Revenues - Reserves	0.0%	0.0%	0.0%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Stormwater Fund Revenue Summary

Comparison by Source

	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
Intergovernmental	-	-	-	0.0%
Charges for Services	1,858,985	1,957,991	99,006	5.3%
Interest	500	1,358	858	171.6%
Miscellaneous	-	-	-	0.0%
Non-Revenues - Reserves	-	-	-	0.0%
Total Revenues	\$ 1,859,485	\$ 1,959,349	\$ 99,864	5.4%

Source	Percentage
Intergovernmental	0.0%
Charges for Services	99.9%
Interest	0.1%
Miscellaneous	0.0%
Non-Revenues - Reserves	0.0%
Total	100.0%



Stormwater Fund - Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental					
331.50-21	Hurricane Irma (Federal)	9,129	-	-	-
334.50-51	Hurricane Irma (State)	507	-	-	-
337.30-01	SWFMD Grant	100,000	-	-	-
337.30-07	Palm Ave	44,487	205,492	-	-
337.30-08	SWFMD-Pent/Grosse	-	535,604	-	-
337.30-09	Tampa Bay Plan Council	-	1,860	-	-
	Intergovernmental	\$ 154,123	\$ 742,956	\$ -	\$ -
Charges for Services					
343.90-03	Storm Water Utility Fees	1,660,217	1,735,314	1,847,497	1,946,446
343.90-04	Delinquent Penalty Stormwater	6,185	11,736	11,488	11,545
343.90-10	Revenue Write-Off	-	(403)	-	-
	Charges for Services	\$ 1,666,402	\$ 1,746,647	\$ 1,858,985	\$ 1,957,991
Interest					
361.10-00	Interest on Investments	1,544	80	500	1,358
361.10-05	Unrealized Gain (Loss)	1,052	(2,018)	-	-
361.10-23	Bankunited PUB FD Sav	1,337	190	-	-
361.10-24	BOA	19	2	-	-
361.20-00	State Board Interest	-	278	-	-
361.30-01	Certificate of Deposit	(1,547)	-	-	-
361.40-04	Federal Home Loan MTG COR	7,158	2,158	-	-
361.80-02	FMIVT Intermediate High Quality	12,898	(1,166)	-	-
	Interest	\$ 22,461	\$ (476)	\$ 500	\$ 1,358
Miscellaneous					
369.40-17	Stormwater	1,021	-	-	-
	Miscellaneous	\$ 1,021	\$ -	\$ -	\$ -
Reserves					
389.01-00	Cash Carryover	-	-	-	-
	Reserves	\$ -	\$ -	\$ -	\$ -
	Department Total	\$ 1,844,007	\$ 2,489,127	\$ 1,859,485	\$ 1,959,349

Stormwater Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	555,940	623,780	613,009	682,957
Operating Expenditures	799,960	925,401	471,331	630,019
Capital Outlay	-	-	626,427	489,734
Transfers	130,160	140,226	148,718	156,639
Reserves/Other	510	(923)	-	-
Total Expenditures	\$ 1,486,570	\$ 1,688,484	\$ 1,859,485	\$ 1,959,349

Percentage of Expenditures by Category

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	37.4%	37.0%	33.0%	34.9%
Operating Expenditures	53.8%	54.8%	25.3%	32.1%
Capital Outlay	0.0%	0.0%	33.7%	25.0%
Transfers	8.8%	8.3%	8.0%	8.0%
Reserves/Other	0.0%	-0.1%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Stormwater Fund Expenditure Summary

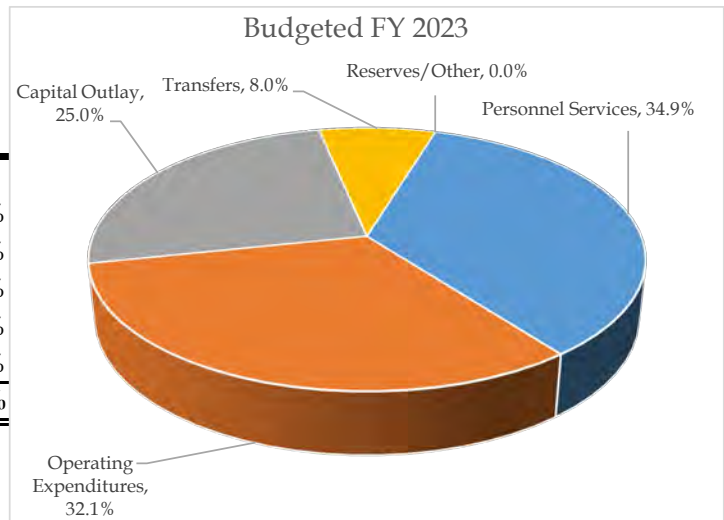
Comparison by Category

	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
Personnel Services	613,009	682,957	69,948	11.4%
Operating Expenditures	471,331	630,019	158,688	33.7%
Capital Outlay	626,427	489,734	(136,693)	-21.8%
Transfers	148,718	156,639	7,921	5.3%
Reserves/Other	-	-	-	0.0%
Total Expenditures	\$ 1,859,485	\$ 1,959,349	\$ 99,864	5.4%

Expenditure Classification

Percentage

Personnel Services	34.9%
Operating Expenditures	32.1%
Capital Outlay	25.0%
Transfers	8.0%
Reserves/Other	0.0%
Total	100.0%



Stormwater Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Stormwater	1,135,312	1,300,244	1,788,353	1,871,761
Project Administration	69,819	107,121	71,132	87,588
Non-Departmental	281,439	281,119	-	-
Total Expenditures	\$ 1,486,570	\$ 1,688,484	\$ 1,859,485	\$ 1,959,349

Percentage of Expenditures by Division/Program

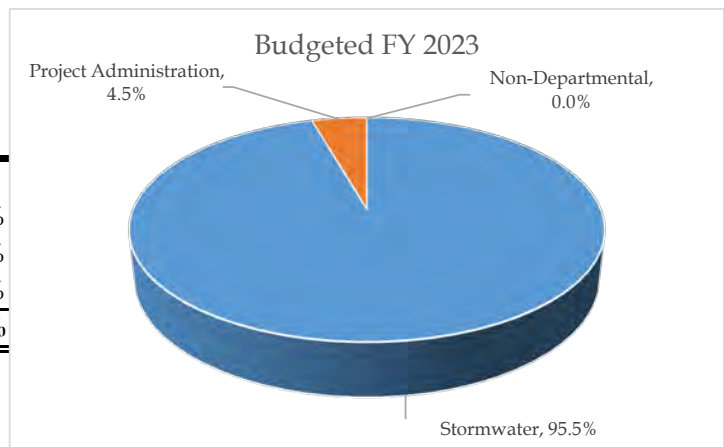
Division	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Stormwater	76.4%	77.0%	96.2%	95.5%
Project Administration	4.7%	6.3%	3.8%	4.5%
Non-Departmental	18.9%	16.7%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Stormwater Fund Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
Stormwater	1,788,353	1,871,761	83,408	4.7%
Project Administration	71,132	87,588	16,456	23.1%
Non-Departmental	-	-	-	0.0%
Total Expenditures	\$ 1,859,485	\$ 1,959,349	\$ 99,864	5.4%

Division	Percentage
Stormwater	95.5%
Project Administration	4.5%
Non-Departmental	0.0%
Total	100.0%



Stormwater Fund - Expenditures

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
11	Executive Salaries	45,050	45,379	46,557	48,885	2,328	5.0%
12	Regular Salaries & Wages	322,201	376,480	362,018	407,094	45,076	12.5%
13	Other Salaries & Wages	1,822	1,959	1,620	1,768	148	9.1%
14	Overtime	10,807	12,968	9,760	9,760	-	0.0%
15	Special Pay	10,597	10,829	8,697	10,297	1,600	18.4%
21	FICA Taxes	28,088	29,293	32,244	35,963	3,719	11.5%
22	Retirement Contribution	32,682	33,697	37,196	42,890	5,694	15.3%
23	Life & Health Insurance	90,491	91,753	99,064	110,583	11,519	11.6%
24	Worker's Compensation	12,248	13,749	15,853	15,717	(136)	-0.9%
26	Other Employee Benefits	1,954	7,673	-	-	-	0.0%
	Personnel Services	\$ 555,940	\$ 623,780	\$ 613,009	\$ 682,957	69,948	11.4%
31	Professional Services	150,812	175,161	130,372	200,000	69,628	53.4%
32	Accounting & Auditing	965	2,615	1,839	2,000	161	8.8%
34	Other Contractual Service	109,597	88,426	62,616	93,358	30,742	49.1%
40	Travel Per Diem	1,432	857	1,785	1,513	(272)	-15.2%
41	Communication Services	2,500	2,391	2,152	2,200	48	2.2%
42	Freight & Postage	22	2	-	-	-	0.0%
43-01	Water/Sewer Service	1,988	1,769	1,991	1,829	(162)	-8.1%
43-02	Electric Service	7,028	5,932	6,431	6,752	321	5.0%
44	Rents & Leases	1,305	5,623	-	2,282	2,282	100.0%
45	Insurance	8,067	8,342	9,287	10,154	867	9.3%
46	Repairs & Maintenance	1,403	2,223	5,943	5,943	-	0.0%
46-04	Vehicle Maintenance Repairs	114,214	232,762	88,390	95,405	7,015	7.9%
47	Printing & Binding	-	474	200	200	-	0.0%
48	Promotional Activities	1,697	1,546	1,783	2,500	717	40.2%
49	Other Current Charges	42,101	42,101	42,101	42,101	-	0.0%
51	Office Supplies	178	120	238	238	-	0.0%
52	Operating Supplies	35,811	35,647	75,999	80,000	4,001	5.3%
52-11	Vehicle Fuel	22,631	28,001	30,454	66,794	36,340	119.3%
53	Road Materials	15,243	6,283	5,000	12,000	7,000	140.0%
54	Books-Publ-Subscriptions	1,393	1,243	750	750	-	0.0%
55	Training	134	2,764	4,000	4,000	-	0.0%
59	Depreciation	281,439	281,119	-	-	-	0.0%
	Operating Expenditures	\$ 799,960	\$ 925,401	\$ 471,331	\$ 630,019	158,688	33.7%
63	Improvements O/T Building	-	-	490,427	469,734	(20,693)	-4.2%
64	Machinery & Equipment	-	-	136,000	20,000	(116,000)	-85.3%
	Capital Outlay	\$ -	\$ -	\$ 626,427	\$ 489,734	(136,693)	-21.8%
91	Transfers	130,160	140,226	148,718	156,639	7,921	5.3%
99	Non-Operating	510	(923)	-	-	-	0.0%
	Non-Operating	\$ 130,670	\$ 139,303	\$ 148,718	\$ 156,639	7,921	5.3%
	Department Total	\$ 1,486,570	\$ 1,688,484	\$ 1,859,485	\$ 1,959,349	99,864	5.4%

Fund Balance Projections

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 FY 2025
 Annual increase of \$.50 per ESU
 Restriction on Use: Stormwater Operations
 Fee for Single Family Home \$ 9.65

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 224,494	\$ 224,494	\$ 662,729	\$ 1,152,916	\$ 1,696,316
Revenues:					
Stormwater Fees	1,946,446	2,041,446	2,136,446	2,231,446	2,326,446
Stormwater Delinquent Fees	11,545	11,603	11,661	11,719	11,778
Interest Earnings	1,358	1,796	6,865	14,413	25,445
Total Revenues	1,959,349	2,054,845	2,154,972	2,257,578	2,363,669
Total Sources	2,183,843	2,279,339	2,817,701	3,410,494	4,059,985
Expenditures/Projects:					
Personnel	682,957	703,446	724,549	746,286	768,674
Operating	630,019	648,920	668,387	688,439	709,092
Transfers Out	156,639	164,244	171,849	179,453	187,058
Capital:					
Capital Outlay	20,000	100,000	100,000	100,000	100,000
Capital Projects:					
Available for Capital Projects	469,734	-	-	-	-
Total Capital Projects	469,734	-	-	-	-
Total Expenditures/Projects	1,959,349	1,616,610	1,664,785	1,714,178	1,764,824
Ending Working Capital - Projected	\$ 224,494	\$ 662,729	\$ 1,152,916	\$ 1,696,316	\$ 2,295,161

Golf Course Fund

Public Services Golf Course

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

Goal 1: Create an inviting and enjoyable golf experience that grows our customer base

Objective 1: Maintain a high level of rounds played and increase it by 5% next fiscal year.

Objective 2: Maintain a strong membership and increase the number of memberships by 5% next fiscal year.

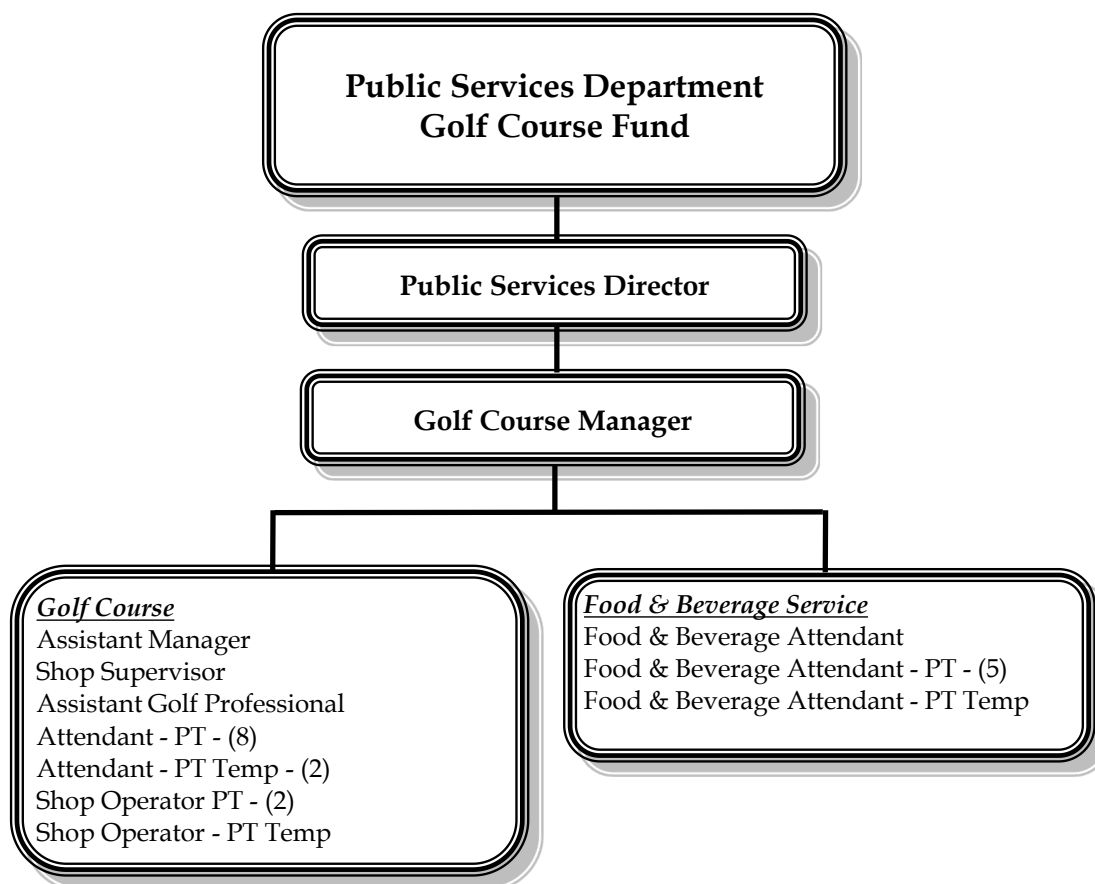
Objective 3: Maintain the course in quality playing condition and strive to maintain at least a 90 rating.

Objective 4: Host a variety of clinics and lessons to bring new players to both golf and our golf course and increase the number hosted by 5%.

Performance Measures

<u>Public Services Golf Course:</u>	FY20	FY21	FY22	FY23 Goal
Number of rounds played	39,571	55,637	62,363	65,000
Annual membership	57	66	68	65
Golf course conditions- Rating 0-100	92	94	96	98
Number of clinic and lessons: growing the game	20	32	38	36

Golf Course Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
Golf Course:				
Assistant Golf Professional	1.00	1.00	1.00	1.00
Golf Course Assistant Manager	1.00	1.00	1.00	1.00
Golf Course Attendant PT	8.00	8.00	8.00	8.00
Golf Course Attendant PT Temp	2.00	2.00	2.00	2.00
Golf Course Manager	1.00	1.00	1.00	1.00
Shop Operator PT	2.00	2.00	2.00	2.00
Shop Operator PT Temp	1.00	1.00	1.00	1.00
Shop Supervisor	1.00	1.00	1.00	1.00
Total	17.00	17.00	17.00	17.00
Golf Course Food & Beverage Service				
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
Department Total	24.00	24.00	24.00	24.00

Golf Course Revenue/Expense Summary

Revenues by Source

	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental	-	-	-	-
Charges for Services	1,170,507	1,630,856	1,427,007	1,650,969
Interest	-	-	-	-
Miscellaneous	3,621	2,129	-	-
Non-Revenue				
Reserves	-	-	-	-
Total Non-Revenue	-	-	-	-
Total Revenue	\$ 1,174,128	\$ 1,632,985	\$ 1,427,007	\$ 1,650,969

Expenditures by Category

	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	391,444	407,239	515,719	558,492
Operating Expenditures	900,546	923,351	872,288	941,371
Capital Outlay	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	39,000	151,106
Total Expenditures	\$ 1,291,990	\$ 1,330,590	\$ 1,427,007	\$ 1,650,969

Golf Course Fund Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental	-	-	-	-
Charges for Services	1,170,507	1,630,856	1,427,007	1,650,969
Interest	-	-	-	-
Miscellaneous	3,621	2,129	-	-
Non-Revenues - Reserves	-	-	-	-
Total Revenues	\$ 1,174,128	\$ 1,632,985	\$ 1,427,007	\$ 1,650,969

Percentage of Revenues by Source

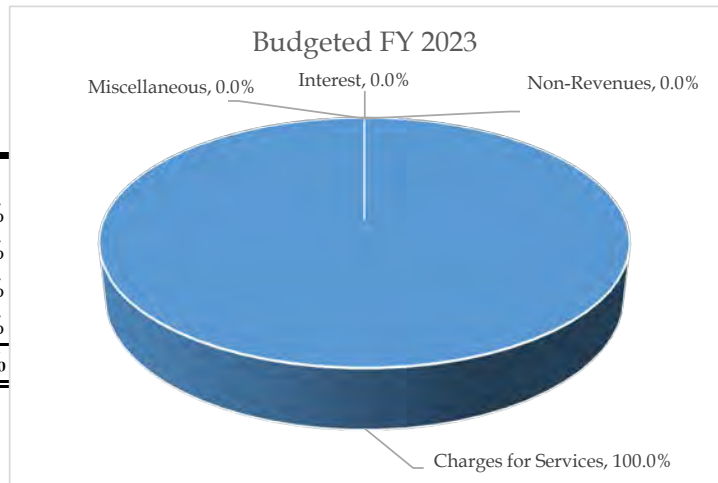
Revenue Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental	0.0%	0.0%	0.0%	0.0%
Charges for Services	99.7%	99.9%	100.0%	100.0%
Interest	0.0%	0.0%	0.0%	0.0%
Miscellaneous	0.3%	0.1%	0.0%	0.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	0.0%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Golf Course Fund Revenue Summary

Comparison by Source

	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Charges for Services	1,427,007	1,650,969	223,962	15.7%
Interest	-	-	-	0.0%
Miscellaneous	-	-	-	0.0%
Non-Revenues - Transfers & Reserves	-	-	-	0.0%
Total Revenues	\$ 1,427,007	\$ 1,650,969	\$ 223,962	15.7%

Source	Percentage
Charges for Services	100.0%
Interest	0.0%
Miscellaneous	0.0%
Non-Revenues	0.0%
Total	100.0%



Golf Course Fund - Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Charges for Services					
347.21-00	Greens Fees	505,046	712,076	621,077	712,176
347.21-71	Memberships	51,537	60,588	59,967	71,960
347.22-02	CIP Surcharge	35,937	46,679	40,377	48,452
347.22-51	Golf Lessons	9,018	16,535	14,997	17,996
347.24-00	Rental Fee Income	443,914	602,487	523,851	600,299
347.25-11	Food	18,061	29,779	24,758	29,710
347.25-12	Clubhouse - Beer	37,835	69,109	61,836	74,203
347.25-13	Clubhouse - Wine	433	759	615	738
347.25-15	Clubhouse - Other Beverages	19,503	23,350	20,881	25,057
347.27-10	Pro Shop Sales	49,223	69,494	58,648	70,378
	Charges for Services	\$ 1,170,507	\$ 1,630,856	\$ 1,427,007	\$ 1,650,969
Miscellaneous					
369.90-00	Other Miscellaneous Revenue	3,621	2,129	-	-
	Miscellaneous	\$ 3,621	\$ 2,129	\$ -	\$ -
Reserves					
389.01-00	Cash Carryover	-	-	-	-
	Reserves	\$ -	\$ -	\$ -	\$ -
	Department Total	\$ 1,174,128	\$ 1,632,985	\$ 1,427,007	\$ 1,650,969

Golf Course Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	391,444	407,239	515,719	558,492
Operating Expenditures	900,546	923,351	872,288	941,371
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	39,000	151,106
Total Expenditures	\$ 1,291,990	\$ 1,330,590	\$ 1,427,007	\$ 1,650,969

Percentage of Expenditures by Category

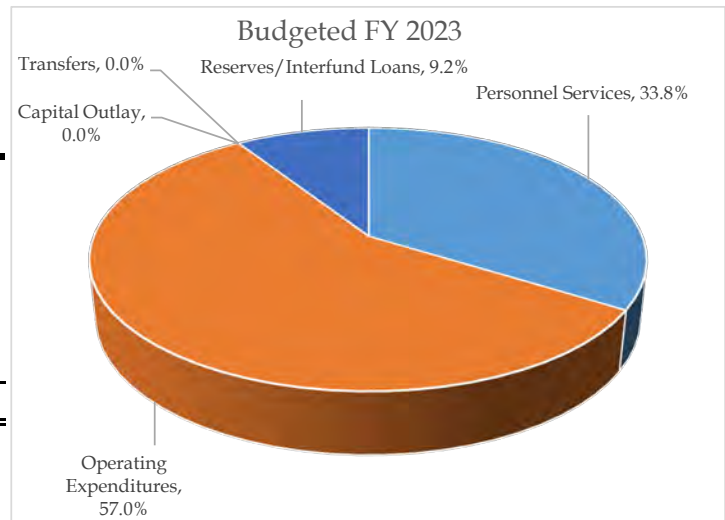
Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	30.3%	30.6%	36.2%	33.8%
Operating Expenditures	69.7%	69.4%	61.1%	57.0%
Capital Outlay	0.0%	0.0%	0.0%	0.0%
Transfers	0.0%	0.0%	0.0%	0.0%
Reserves/Interfund Loans	0.0%	0.0%	2.7%	9.2%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Golf Course Fund Expenditure Summary

Comparison by Category

	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
Personnel Services	515,719	558,492	42,773	8.3%
Operating Expenditures	872,288	941,371	69,083	7.9%
Capital Outlay	-	-	-	0.0%
Transfers	-	-	-	0.0%
Reserves/Interfund Loans	39,000	151,106	112,106	287.5%
Total Expenditures	\$ 1,427,007	\$ 1,650,969	\$ 223,962	15.7%

Expenditure Classification	Percentage
Personnel Services	33.8%
Operating Expenditures	57.0%
Capital Outlay	0.0%
Transfers	0.0%
Reserves/Interfund Loans	9.2%
Total	100.0%



Golf Course Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Golf Course	1,139,781	1,156,629	1,268,909	1,472,123
Golf Course - Food & Beverage Service	83,143	106,325	158,098	178,846
Non-Departmental	69,066	67,636	-	-
Total Expenditures	\$ 1,291,990	\$ 1,330,590	\$ 1,427,007	\$ 1,650,969

Percentage of Expenditures by Division/Program

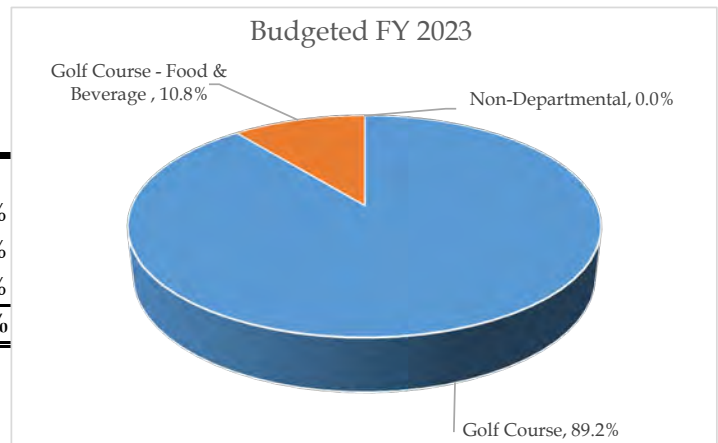
Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Golf Course	88.2%	86.9%	88.9%	89.2%
Golf Course - Food & Beverage Service	6.4%	8.0%	11.1%	10.8%
Non-Departmental	5.4%	5.1%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Golf Course Fund Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
Golf Course	1,268,909	1,472,123	203,214	16.0%
Golf Course - Food & Beverage Service	158,098	178,846	20,748	13.1%
Non-Departmental	-	-	-	0.0%
Total Expenditures	\$ 1,427,007	\$ 1,650,969	\$ 223,962	15.7%

Division	Percentage
Golf Course	89.2%
Golf Course - Food & Beverage	10.8%
Non-Departmental	0.0%
Total	100.0%



Golf Course Fund - Expenditures

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
12	Regular Salaries & Wages	169,977	168,541	222,942	236,897	13,955	6.3%
13	Other Salaries & Wages	134,845	141,426	163,320	184,788	21,468	13.1%
14	Overtime	-	678	1,200	1,200	-	0.0%
15	Special Pay - Golf Lessons	8,790	15,955	17,000	17,000	-	0.0%
21	FICA Taxes	23,372	24,863	30,901	33,616	2,715	8.8%
22	Retirement Contribution	14,366	15,312	20,979	22,959	1,980	9.4%
23	Life & Health Insurance	43,392	36,092	54,284	57,058	2,774	5.1%
24	Worker's Compensation	4,728	3,973	5,093	4,974	(119)	-2.3%
26	Other Employee Benefits	(8,026)	399	-	-	-	0.0%
	Personnel Services	\$ 391,444	\$ 407,239	\$ 515,719	\$ 558,492	42,773	8.3%
32	Accounting & Auditing	2,400	2,422	2,400	2,400	-	0.0%
34	Other Contractual Service	539,969	524,421	549,345	580,449	31,104	5.7%
40	Travel Per Diem	314	290	400	400	-	0.0%
41	Communication Services	8,470	8,749	9,000	8,900	(100)	-1.1%
42	Freight & Postage	31	31	100	100	-	0.0%
43-01	Water/Sewer Service	18,467	17,648	18,367	18,248	(119)	-0.6%
43-02	Electric Service	19,581	16,795	18,230	18,777	547	3.0%
44	Rents & Leases	76,365	76,365	76,000	76,366	366	0.5%
45	Insurance	30,709	31,526	34,746	38,531	3,785	10.9%
46	Repairs & Maintenance	10,473	14,082	17,000	16,600	(400)	-2.4%
47	Printing & Binding	1,555	140	2,000	2,500	500	25.0%
48	Promotional Activities	4,131	3,956	5,800	4,000	(1,800)	-31.0%
49	Other Current Charges	934	1,121	1,000	1,200	200	20.0%
51	Office Supplies	607	811	800	1,300	500	62.5%
52	Operating Supplies	43,737	51,402	41,000	68,400	27,400	66.8%
52-01	Food	13,268	21,101	18,000	21,000	3,000	16.7%
52-02	Beer	15,597	29,774	26,000	30,000	4,000	15.4%
52-03	Wine	193	193	300	-	(300)	-100.0%
52-05	Other Beverages	9,612	11,188	10,000	11,000	1,000	10.0%
52-06	Cost of Goods Sold	32,159	41,571	38,000	38,000	-	0.0%
54	Books-Publ-Subscriptions	2,908	1,966	3,500	2,900	(600)	-17.1%
55	Training	-	163	300	300	-	0.0%
59	Depreciation	69,066	67,636	-	-	-	0.0%
	Operating Expenditures	\$ 900,546	\$ 923,351	\$ 872,288	\$ 941,371	69,083	7.9%
91	Transfers	-	-	-	-	-	0.0%
99	Non-Operating	-	-	39,000	151,106	112,106	287.5%
	Non-Operating	\$ -	\$ -	\$ 39,000	\$ 151,106	112,106	287.5%
	Department Total	\$ 1,291,990	\$ 1,330,590	\$ 1,427,007	\$ 1,650,969	223,962	15.7%

Fund Balance Projections

Golf Course Fund

Revenue Description: Golf Course Fees
 Legal Authority: Resolution 2022-04
 Restriction on Use: Golf Course Operations

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Net Position - Projected	<u>\$ (846,698)</u>	<u>\$ (846,698)</u>	<u>\$ (710,302)</u>	<u>\$ (586,654)</u>	<u>\$ (476,473)</u>
Revenues:					
Golf Course Fees	1,650,969	1,683,988	1,717,668	1,752,022	1,787,062
Interest/Other					
Total Revenues	<u>1,650,969</u>	<u>1,683,988</u>	<u>1,717,668</u>	<u>1,752,022</u>	<u>1,787,062</u>
Total Sources	<u>804,271</u>	<u>837,290</u>	<u>1,007,366</u>	<u>1,165,368</u>	<u>1,310,589</u>
Expenditures/Projects:					
Personnel	558,492	577,980	595,320	613,179	631,575
Operating	941,371	969,612	998,700	1,028,662	1,059,521
Loan Repayment	48,452	-	-	-	-
Capital:					
Capital Outlay -Minor	-	-	-	-	-
Reserve for Fund Balance	102,654	-	-	-	-
Total Expenditures/Projects	<u>1,650,969</u>	<u>1,547,592</u>	<u>1,594,020</u>	<u>1,641,841</u>	<u>1,691,096</u>
Ending Net Position - Projected	<u><u>\$ (846,698)</u></u>	<u><u>\$ (710,302)</u></u>	<u><u>\$ (586,654)</u></u>	<u><u>\$ (476,473)</u></u>	<u><u>\$ (380,507)</u></u>

FY 2023 Annual Budget Internal Service Funds



Vehicle Maintenance Fund

Public Works – 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

Goal 1: Provide Vehicle Service, Procurement, Refueling of all City Equipment and the Cities Emergency Communications

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 and maintain a 100% completion rate. All vehicles and equipment are maintained at or above industry standards. 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.

Public Works – Vehicle Maintenance

Performance Measures

<u>Public Works Vehicle Maintenance</u>	FY20	FY21	FY22	FY23 Goal
Job Orders Written	1,826	1,688	1,744	1,800
Completed Job Orders	1,696	1,540	1,623	1,710
Job Order Completion Rate	92.9%	91.2%	93.1%	95.0%
PM Services Completed	693	675	686	700
PM Completion Rate	100%	100%	100%	100%
Fleet Labor Hours	3,968	3,750	3,826	4,000

Goal 2: 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.

Public Works – Vehicle Maintenance

Performance Measures

<u>Public Works Vehicle Maintenance</u>	FY20	FY21	FY22	FY23 Goal
Unleaded Fuel Dispensed (Gallons)	107,483	102,520	106,583	110,000
Diesel Fuel Dispensed (Gallons)	40,717	38,540	39,763	42,000

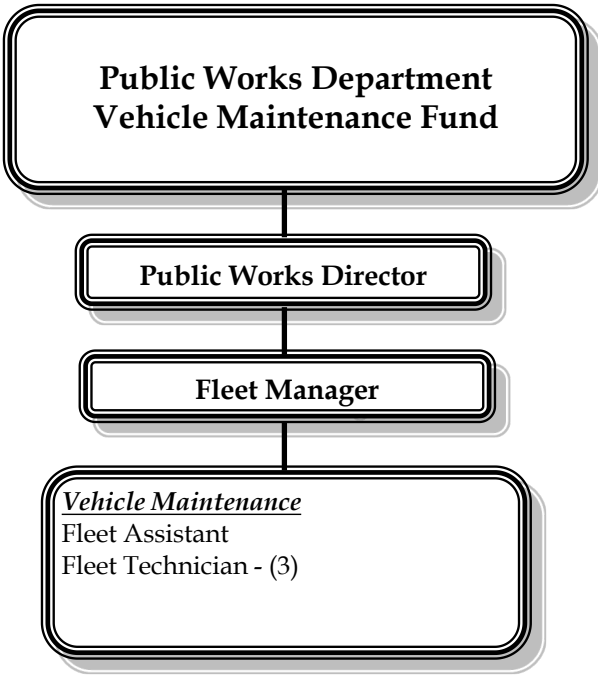
Goal 3: Emergency Communication System

Objective 1: Maintains the Cities two-way radio emergency communication system and follows the Federal Communication Commission (FCC) guidelines. Maintaining certifications for EVT Certifications (Emergency Vehicle Training), ASE Truck Certifications (Automotive Service Excellence), and ASE AUTO Certifications (Automotive Service Excellence)

Performance Measures

<u>Public Works Vehicle Maintenance</u>	FY20	FY21	FY22	FY23 Goal
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

Vehicle Maintenance Fund Personnel Schedule



Position Title	FY 2020	FY 2021	FY 2022	FY 2023
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
Total	5.00	5.00	5.00	5.00

Vehicle Maintenance Revenue/Expense Summary

Revenues by Source

	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Intergovernmental	-	-	-	-
Charges for Services	47,686	43,862	57,542	79,464
Miscellaneous	2,842	4,448	-	-
Non-Revenue				
Reserves	-	-	12,879	-
Internal Services	988,080	1,075,782	1,054,971	1,444,971
Total Non-Revenue	988,080	1,075,782	1,067,850	1,444,971
Total Revenue	\$ 1,038,608	\$ 1,124,092	\$ 1,125,392	\$ 1,524,435

Expenditures by Category

	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	314,462	373,009	368,824	372,339
Operating Expenditures	748,570	772,365	756,568	1,152,096
Capital Outlay	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 1,063,032	\$ 1,145,374	\$ 1,125,392	\$ 1,524,435

Vehicle Maintenance Fund Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Charges for Services	47,686	43,862	57,542	79,464
Miscellaneous	2,842	4,448	-	-
Non-Revenues - Reserves	-	-	12,879	-
Non-Revenues -Internal Services	988,080	1,075,782	1,054,971	1,444,971
Total Revenues	\$ 1,038,608	\$ 1,124,092	\$ 1,125,392	\$ 1,524,435

Percentage of Revenues by Source

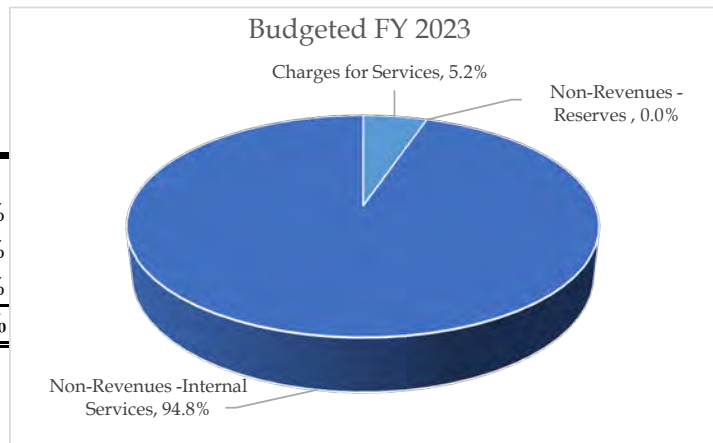
Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Charges for Services	4.6%	3.9%	5.1%	5.2%
Miscellaneous	0.3%	0.4%	0.0%	0.0%
Non-Revenues - Reserves	0.0%	0.0%	1.2%	0.0%
Non-Revenues -Internal Services	95.1%	95.7%	93.7%	94.8%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Vehicle Maintenance Fund Revenue Summary

Comparison by Source

	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
Charges for Services	57,542	79,464	21,922	38.1%
Non-Revenues - Reserves	12,879	-	(12,879)	-100.0%
Non-Revenues -Internal Services	1,054,971	1,444,971	390,000	37.0%
Total Revenues	\$ 1,125,392	\$ 1,524,435	\$ 399,043	35.5%

Source	Percentage
Charges for Services	5.2%
Non-Revenues - Reserves	0.0%
Non-Revenues -Internal Services	94.8%
Total	100.0%



Vehicle Maintenance Fund - Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Charges for Services					
341.90-01	Internal Service - Fuel Markup	21,712	25,155	29,073	49,149
341.90-02	Internal Service - Parts Markup	25,729	18,707	28,469	30,315
347.40-03	Off Duty Employees	245	-	-	-
	Charges for Services	\$ 47,686	\$ 43,862	\$ 57,542	\$ 79,464
Miscellaneous					
369.90-00	Other Miscellaneous Revenue	2,842	4,448	-	-
	Miscellaneous	\$ 2,842	\$ 4,448	\$ -	\$ -
Reserves					
389.01-00	Cash Carryover	-	-	12,879	-
	Reserves	\$ -	\$ -	\$ 12,879	\$ -
Internal Services					
395.01-00	General Fund	705,442	758,437	714,557	965,699
395.11-42	Fed Equitable Sharing	-	-	4,413	6,421
395.44-01	Sanitation	30,358	34,815	36,345	59,850
395.44-02	Water and Sewer	156,172	152,076	178,702	253,604
395.44-05	Harbormaster	429	2,154	2,110	2,893
395.44-06	Stormwater	95,679	128,300	118,844	156,504
		\$ 988,080	\$ 1,075,782	\$ 1,054,971	\$ 1,444,971
	Non Revenue Totals	\$ 988,080	\$ 1,075,782	\$ 1,067,850	\$ 1,444,971
	Department Total	\$ 1,038,608	\$ 1,124,092	\$ 1,125,392	\$ 1,524,435

Vehicle Maintenance Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	314,462	373,009	368,824	372,339
Operating Expenditures	748,570	772,365	756,568	1,152,096
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 1,063,032	\$ 1,145,374	\$ 1,125,392	\$ 1,524,435

Percentage of Expenditures by Category

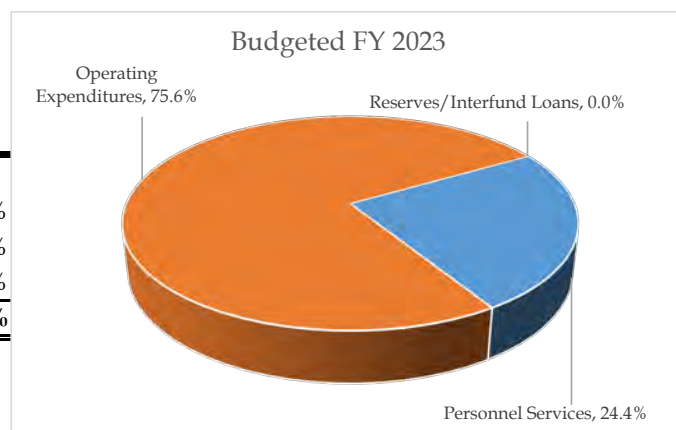
Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	29.6%	32.6%	32.8%	24.4%
Operating Expenditures	70.4%	67.4%	67.2%	75.6%
Capital Outlay	0.0%	0.0%	0.0%	0.0%
Transfers	0.0%	0.0%	0.0%	0.0%
Reserves/Interfund Loans	0.0%	0.0%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Vehicle Maintenance Fund Expenditure Summary

Comparison by Category

	Budgeted FY 2022	Budgeted FY 2023	Dollar Change	Percentage Change
Personnel Services	368,824	372,339	3,515	1.0%
Operating Expenditures	756,568	1,152,096	395,528	52.3%
Reserves/Interfund Loans	-	-	-	0.0%
Total Revenues	\$ 1,125,392	\$ 1,524,435	\$ 399,043	35.5%

Source	Percentage
Personnel Services	24.4%
Operating Expenditures	75.6%
Reserves/Interfund Loans	0.0%
Total	100.0%



Vehicle Maintenance - Expenditures

Acct. #	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
12	Regular Salaries & Wages	209,666	251,995	249,189	259,205	10,016	4.0%
14	Overtime	4,120	4,963	7,500	7,500	-	0.0%
15	Special Pay	3,320	3,260	1,800	3,200	1,400	77.8%
21	FICA Taxes	15,311	18,808	19,523	20,441	918	4.7%
22	Retirement Contribution	18,211	22,642	22,489	24,346	1,857	8.3%
23	Life & Health Insurance	59,926	63,640	63,640	52,621	(11,019)	-17.3%
24	Worker's Compensation	4,481	4,577	4,683	5,026	343	7.3%
25	Unemployment Compensation	3,300	678	-	-	-	0.0%
26	Other Postemployment Benefit	(3,873)	2,446	-	-	-	0.0%
	Personnel Services	\$ 314,462	\$ 373,009	\$ 368,824	\$ 372,339	\$ 3,515	1.0%
32	Accounting & Auditing	940	865	940	940	-	0.0%
34	Other Contractual Service	165	209	2,300	2,300	-	0.0%
40	Travel Per Diem	565	1,861	3,400	3,400	-	0.0%
41	Communication Services	1,279	1,137	1,000	1,000	-	0.0%
42	Freight & Postage	1	2	50	50	-	0.0%
44	Rents & Leases	1,187	1,264	2,052	2,052	-	0.0%
45	Insurance	9,353	9,661	10,784	18,540	7,756	71.9%
46	Repairs & Maintenance	17,621	13,624	10,300	10,300	-	0.0%
46-04	Vehicle Maintenance Repairs	12,048	18,647	4,255	5,263	1,008	23.7%
46-05	Vehicle Maintenance Parts	314,309	281,891	269,017	365,053	96,036	35.7%
49	Other Current Charges	3,576	1,009	-	-	-	0.0%
51	Office Supplies	389	149	500	500	-	0.0%
52	Operating Supplies	25,998	29,229	17,850	20,450	2,600	14.6%
52-11	Vehicle Fuel	331,855	384,595	416,920	705,048	288,128	69.1%
54	Books-Publ-Subscriptions	699	1,033	3,200	3,200	-	0.0%
55	Training	3,025	3,515	14,000	14,000	-	0.0%
59	Depreciation	25,560	23,674	-	-	-	0.0%
	Operating Expenditures	\$ 748,570	\$ 772,365	\$ 756,568	\$ 1,152,096	\$ 395,528	52.3%
	Department Total	\$ 1,063,032	\$ 1,145,374	\$ 1,125,392	\$ 1,524,435	\$ 399,043	35.5%

Risk Management Fund

Risk Management Revenue/Expense Summary

Revenues by Source

	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Interest	15,218	687	5,000	4,002
Miscellaneous	-	-	-	-
Non-Revenue				
Reserves	-	-	147,316	143,315
Internal Services	727,743	746,664	821,330	927,538
Total Non-Revenue	727,743	746,664	968,646	1,070,853
Total Revenue	\$ 742,961	\$ 747,351	\$ 973,646	\$ 1,074,855

Expenditures by Category

Division/Program	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	-	-	-	-
Operating Expenditures	876,762	1,082,592	973,646	1,074,855
Capital Outlay	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 876,762	\$ 1,082,592	\$ 973,646	\$ 1,074,855

Risk Management Fund Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Interest	15,218	687	5,000	4,002
Non-Revenues - Reserves	-	-	147,316	143,315
Non-Revenues -Internal Services	727,743	746,664	821,330	927,538
Total Revenues	\$ 742,961	\$ 747,351	\$ 973,646	\$ 1,074,855

Percentage of Revenues by Source

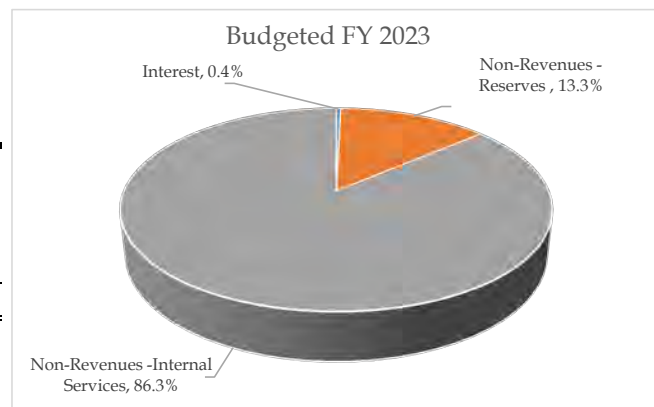
Source	Actual FY 2020	Budgeted FY 2021	Budgeted FY 2022	Budgeted FY 2023
Charges for Services	2.0%	0.1%	0.5%	0.4%
Non-Revenues - Reserves	0.0%	0.0%	15.1%	13.3%
Non-Revenues -Internal Services	98.0%	99.9%	84.4%	86.3%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Risk Management Fund Revenue Summary

Comparison by Source

	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
Interest	5,000	4,002	(998)	-20.0%
Non-Revenues - Reserves	147,316	143,315	(4,001)	-2.7%
Non-Revenues -Internal Services	821,330	927,538	106,208	12.9%
Total Revenues	\$ 973,646	\$ 1,074,855	\$ 101,209	10.4%

Source	Percentage
Interest	0.4%
Non-Revenues - Reserves	13.3%
Non-Revenues -Internal Services	86.3%
Total	100.0%



Risk Management Fund - Revenues

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Interest					
361.10-00	Interest on Investments	253	224	5,000	4,002
361.10-05	Unreal Gain/Loss	1,198	(3,169)	-	-
361.10-24	BOA	48	10	-	-
361.20-00	State Board Interest	173	1,138		
361.40-01	Federal Farm Credit Bank	2,308	597	-	-
361.40-04	Federal Home Loan Mtg Cor	9,283	2,158	-	-
361.80-01	FMIVT 1-3 YR High Quality	242	-	-	-
361.80-02	FMIVT Intermediate High Quality	1,713	(271)	-	-
	Interest	\$ 15,218	\$ 687	\$ 5,000	\$ 4,002
Reserves					
389.01-00	Cash Carryover	-	-	147,316	143,315
	Reserves	\$ -	\$ -	\$ 147,316	\$ 143,315
Internal Services					
395.01-00	General Fund	360,319	379,947	417,942	439,736
395.44-01	Sanitation	38,633	39,637	43,601	47,961
395.44-02	Water and Sewer	279,794	276,809	304,490	379,014
395.44-05	Harbormaster	4,879	5,006	5,506	6,057
395.44-06	Stormwater	7,140	7,326	8,058	8,864
395.44-07	Golf Course	29,356	30,119	33,131	36,444
395.55-05	Vehicle Maintenance	7,622	7,820	8,602	9,462
		\$ 727,743	\$ 746,664	\$ 821,330	\$ 927,538
	Non Revenue Totals	\$ 727,743	\$ 746,664	\$ 968,646	\$ 1,070,853
	Department Total	\$ 742,961	\$ 747,351	\$ 973,646	\$ 1,074,855

Risk Management Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	-	-	-	-
Operating Expenditures	876,762	1,082,592	973,646	1,074,855
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 876,762	\$ 1,082,592	\$ 973,646	\$ 1,074,855

Percentage of Expenditures by Category

Expenditure Classification	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023
Personnel Services	0.0%	0.0%	0.0%	0.0%
Operating Expenditures	100.0%	100.0%	100.0%	100.0%
Capital Outlay	0.0%	0.0%	0.0%	0.0%
Transfers	0.0%	0.0%	0.0%	0.0%
Reserves/Interfund Loans	0.0%	0.0%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Risk Management - Expenditures

Acct.#	Account Description	Actual FY 2020	Actual FY 2021	Budgeted FY 2022	Budgeted FY 2023	Change 2022-2023	Percentage Change
32	Accounting & Auditing	615	740	615	615	-	0.0%
34	Other Contractual Service	37,689	25,993	41,000	39,000	(2,000)	-4.9%
45	Insurance	-	-	-	-	-	0.0%
45-01	Premium	738,937	749,564	822,531	928,740	106,209	12.9%
45-02	Claims	80,241	292,013	100,000	100,000	-	0.0%
45-03	Claims Paid by the City	-	-	1,000	-	(1,000)	-100.0%
52	Operating Supplies	5,451	1,511	5,500	4,500	(1,000)	-18.2%
55	Training	200	-	3,000	2,000	(1,000)	-33.3%
59	Depreciation	13,629	12,771	-	-	-	0.0%
	Operating Expenditures	\$ 876,762	\$ 1,082,592	\$ 973,646	\$ 1,074,855	\$ 101,209	10.4%
Department Total		\$ 876,762	\$ 1,082,592	\$ 973,646	\$ 1,074,855	\$ 101,209	10.4%

FY 2023 Annual Budget Capital Improvement Program



City of Tarpon Springs

Capital Improvement Program (CIP)

Fiscal Years 2023 to 2027

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 2023. 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, 2023.

(CIP) Fiscal Year 2023 to 2027

The adopted CIP for FY 2023 to FY 2027 includes projects totaling \$38,371,606, with \$9,093,551 included in FY 2023. This document contains CIP Projects Summary by Function, CIP Projects by Sources, CIP Project Summary for FY 2023 to FY 2027, 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 follows the CIP section and lists all capital items which have been requested by departments for Fiscal Year 2023. The adopted Capital Outlay for Fiscal Year 2023 totals \$521,720. The Capital Outlay report 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 \$344.

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 \$295.

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 \$347.

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 \$974.

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 \$74.

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 \$1,983.

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

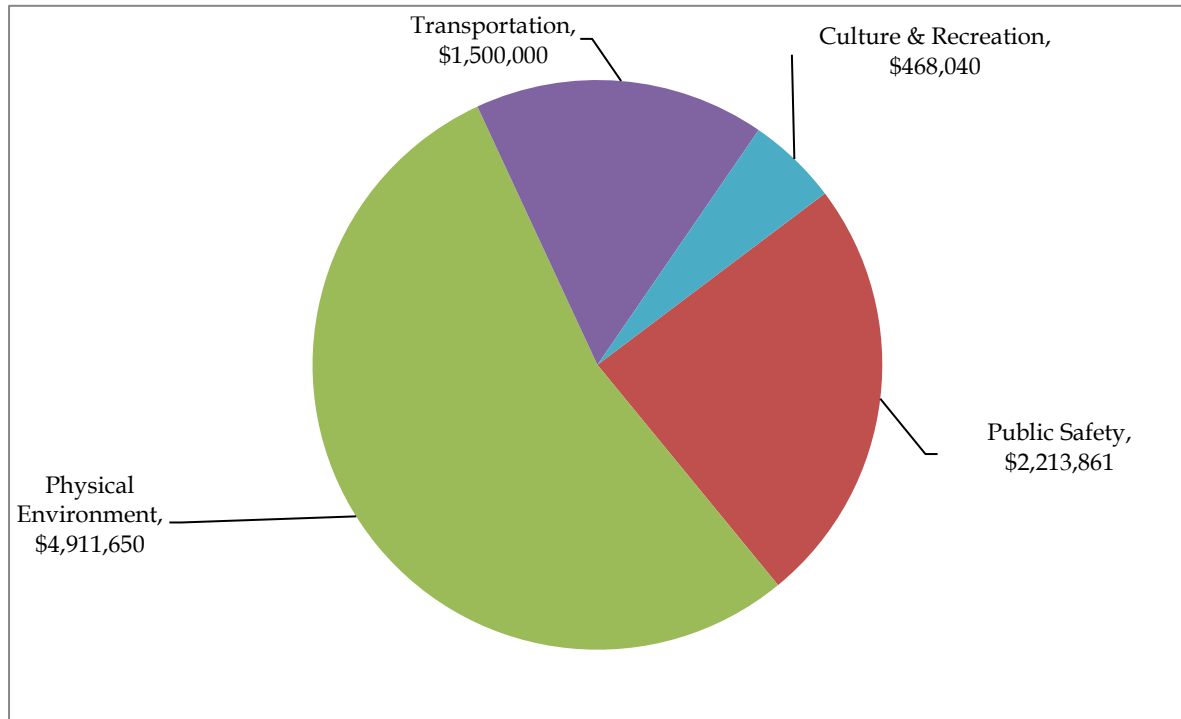
Local Option Sales Tax (Penny for Pinellas): The Local Option Sales Tax is established as a Capital Project Fund which accounts for the receipt and expenditure of the City's portion of the Local Option Infrastructure Surtax (One Cent Sales Tax) levied by Pinellas County for a 10-year period beginning 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.

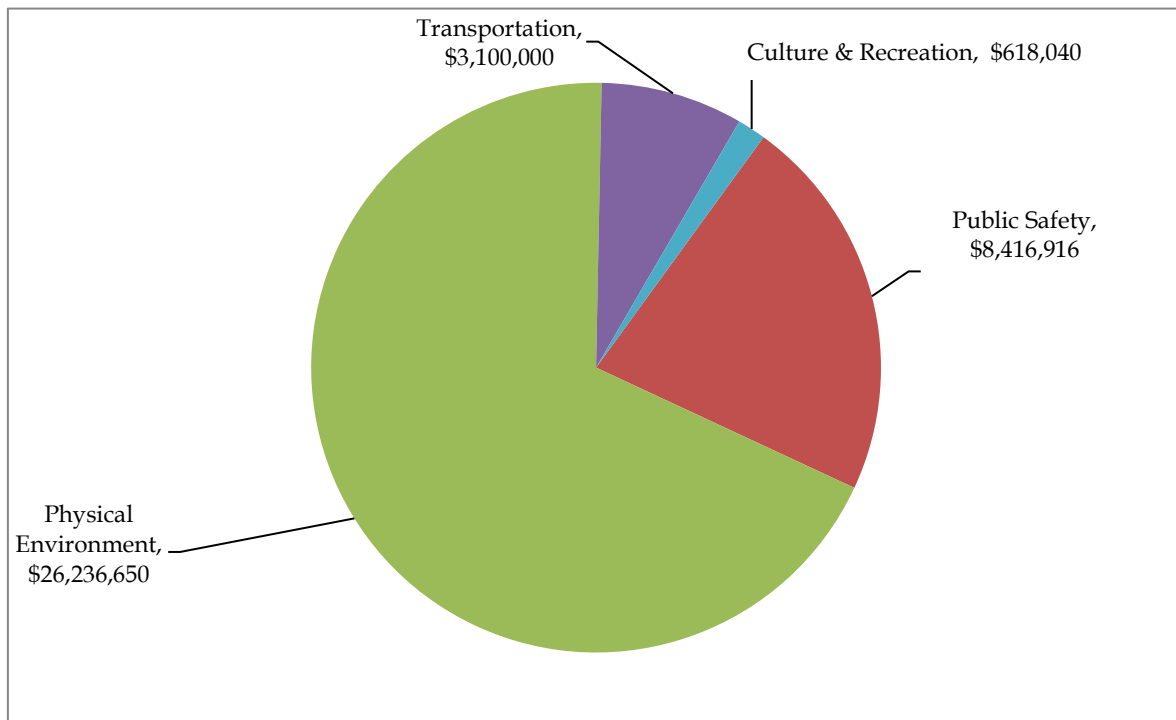
Water Impact Fee: The Water Impact Fee is established as an Enterprise Fund which accounts for the receipt and expenditure of the Water Impact Fee levied on new construction. These funds may only be used for new capital growth related to Water facilities. The current fee for a new residence is \$2,320.

Capital Improvements Program Project Summary by Function

Fiscal Year 2023 Projects - \$9,093,551

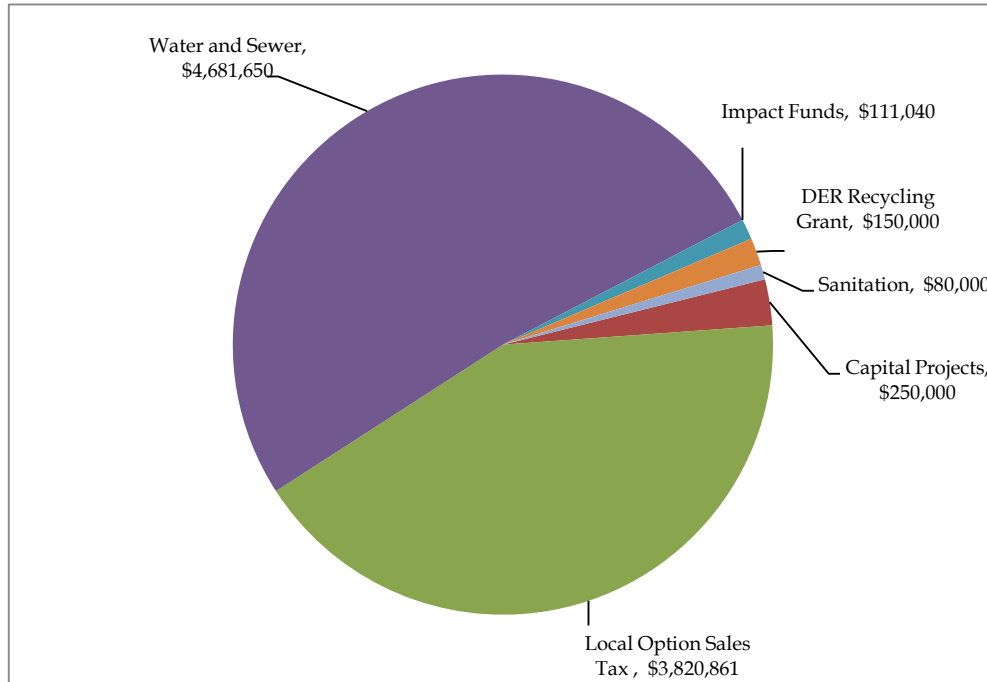


Fiscal Year 2023 - 2027 Projects - \$38,371,606

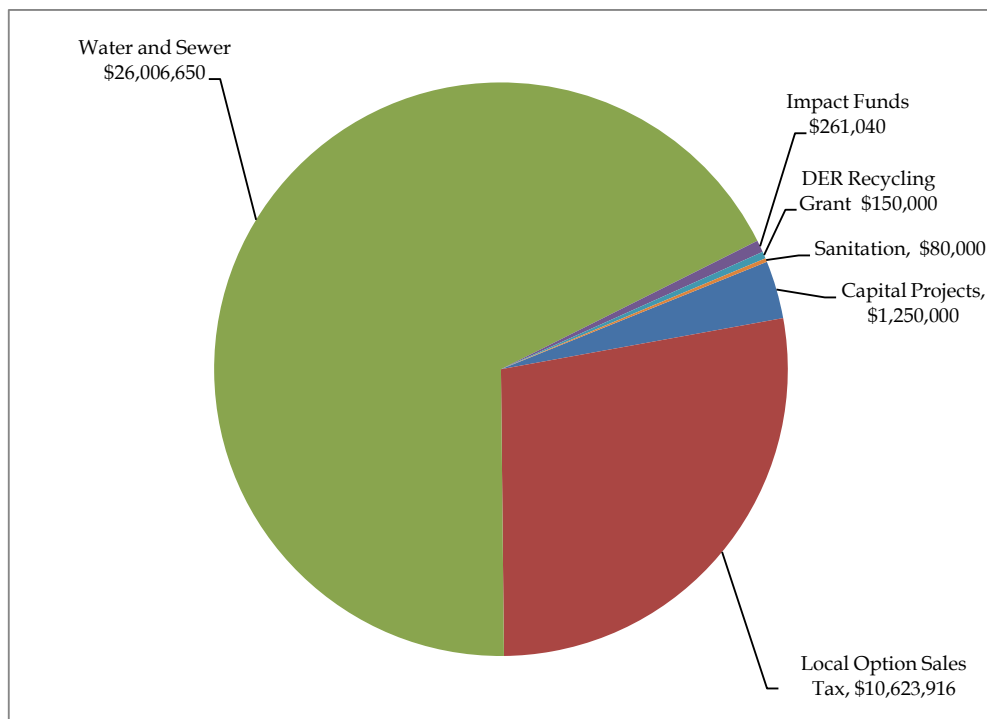


Capital Improvements Program Project Summary - Sources/Funds

Fiscal Year 2023 Projects - \$9,093,551



Fiscal Year 2023 - 2027 Projects - \$38,371,606



Capital Improvements Program Project Summary

Project	FY2023	FY2024	FY2025	FY2026	FY2027	5 Year Total
Public Safety						
Police Vehicles Replacement	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
Fire Station 70 Construction	1,000,000	1,300,000	1,500,000	-	-	3,800,000
Fire Replacement Staff Vehicles	60,000	60,000	60,000	60,000	60,000	300,000
Fire Rescue Transport Vehicle	300,000	-	-	-	-	300,000
Fire Truck Lease 2022	27,627	196,889	196,889	196,889	196,889	815,183
Fire Truck Lease 2021	178,634	178,633	178,633	178,633	-	714,533
Fire Replacement ALS Engine #5567-Ladder	239,600	239,600	-	-	-	479,200
Redaction Software	8,000	-	-	-	-	8,000
Public Safety Total	\$ 2,213,861	\$ 2,375,122	\$ 2,335,522	\$ 835,522	\$ 656,889	\$ 8,416,916
Physical Environment						
Water:						
Water Plant						
Future Raw Water Wells	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000
Additional CIP Costs	200,000	250,000	250,000	200,000	200,000	1,100,000
Generators/Electrical Upgrades	450,000	-	-	-	-	450,000
Well Field Improvements/Meters/VFD/Pumps/Controls/Security	85,000	275,000	85,000	75,000	75,000	595,000
Chemical Tank Replacement/CO2 System Replacement	55,000	-	-	-	-	55,000
Outfall Permit Renewal	-	-	50,000	-	-	50,000
Membrane Element Replacement	-	100,000	500,000	500,000	500,000	1,600,000
Water Storage Master Plan & Maintenance	-	-	-	75,000	-	75,000
4305 Buildings	20,000	-	-	25,000	25,000	70,000
Compliance Monitoring Equipment	19,000	-	25,000	-	-	44,000
Water Quality Improvements	19,000	25,000	25,000	25,000	25,000	119,000
Control System	18,650	-	-	-	-	18,650
Water Supply/Well Systems						
Scada Improvements/Flow Meters	-	25,000	-	25,000	-	50,000
Water Conservation Programs	-	-	250,000	-	-	250,000
Water Distribution						
Hydrant Improvements	50,000	50,000	50,000	50,000	50,000	250,000
Utilities For Other Projects (Water)	200,000	250,000	250,000	250,000	250,000	1,200,000
Water Pipe/Valve Replacement Program-To be Designated in FY 2022 through FY 2026	250,000	700,000	250,000	700,000	250,000	2,150,000
Water Line Replacement/Repairs	250,000	250,000	250,000	250,000	250,000	1,250,000
Major Water Line Replacement (20th Segment)	226,499	-	-	-	-	226,499
GIS Improvements	60,000	60,000	60,000	60,000	60,000	300,000
Vehicles-F 150 1/2 Ton & Chevy Silverado 3500 Dump	123,501	-	-	-	-	123,501
Meter Repair						
Meter Change Out/Upgrade Program	100,000	100,000	100,000	100,000	100,000	500,000
Water Total	\$ 2,126,650	\$ 2,085,000	\$ 2,545,000	\$ 2,335,000	\$ 1,785,000	\$ 10,876,650
Sewer:						
Sewage Collection						
Sewer System Improvements - Manhole and Sewer Line Rehabilitation	\$ 230,000	\$ 300,000	\$ 400,000	\$ 300,000	\$ 300,000	\$ 1,530,000
Force Main Evaluation	80,000	150,000	-	-	-	230,000
Force Main Improvements	185,000	300,000	150,000	300,000	-	935,000
Utilities For Other Projects (Sewer)	100,000	100,000	100,000	100,000	100,000	500,000
Gravity System Replacements	180,000	-	250,000	-	-	430,000
Septic to Sanitary Sewer Conversion	-	500,000	-	1,900,000	-	2,400,000
Miscellaneous Sewer Expansion	230,000	-	250,000	-	250,000	730,000
Sewage Treatment - Wastewater Treatment Plant (WWTP)						
Filter Rehabilitation	40,000	-	-	300,000	-	340,000
Corrosion Control Program	30,000	30,000	30,000	30,000	30,000	150,000
Scada Upgrade	-	50,000	-	-	500,000	550,000
Pump Station Rehabilitation	350,000	50,000	20,000	60,000	-	480,000
Disinfection System Upgrade (UV/Ozone/Bleach)	-	-	-	40,000	-	40,000
Security Improvements	-	20,000	-	20,000	-	40,000
Sludge Process Improvements	-	-	110,000	-	-	110,000
Bar Screen/Headworks Rehab/Grit	200,000	-	-	-	-	200,000
Plant Repermitting	-	100,000	-	-	-	100,000
I.R. Pump Upgrade (Meters/VFD's/Rail System)	-	50,000	-	-	-	50,000
Chemical Feed System Upgrade	-	-	20,000	-	-	20,000
Plant Electrical System Upgrade	225,000	1,200,000	-	-	-	1,425,000
Clean All Basins	-	-	60,000	-	-	60,000
Second Grit Removal System	110,000	-	-	-	-	110,000
Repave Treatment Plant Roadway	40,000	-	-	-	15,000	55,000
Biological Process Evaluation Future Expansion	-	-	100,000	-	-	100,000

Capital Improvements Program Project Summary

Project	FY2023	FY2024	FY2025	FY2026	FY2027	5 Year Total
Main Generator and Switch Gear Replacement	-	-	-	-	300,000	300,000
Facility Resiliency Program	-	-	-	-	875,000	875,000
Building Improvements/Upgrades	25,000	25,000	25,000	250,000	25,000	350,000
Reclaimed Pump Station Replacement	200,000	-	-	-	-	200,000
Sewage Lift Stations						
Wet Well Rehabilitation	80,000	80,000	80,000	80,000	80,000	400,000
Dry Well Rehabilitation	60,000	60,000	60,000	60,000	60,000	300,000
Control System Improvements	55,000	55,000	55,000	55,000	55,000	275,000
Infill Expansion	-	75,000	70,000	65,000	50,000	260,000
Submersible Pump Replacement	75,000	75,000	75,000	75,000	75,000	375,000
Station Rehab Design	-	-	110,000	-	-	110,000
Station Rehab Construction	-	-	-	800,000	-	800,000
Electric Service Improvements	40,000	40,000	40,000	40,000	40,000	200,000
General Building Improvements	20,000	20,000	20,000	20,000	20,000	100,000
Sewer Total	\$ 2,555,000	\$ 3,280,000	\$ 2,025,000	\$ 4,495,000	\$ 2,775,000	\$ 15,130,000
Water, Sewer, and Reclaimed Total	\$ 4,681,650	\$ 5,365,000	\$ 4,570,000	\$ 6,830,000	\$ 4,560,000	\$ 26,006,650
Sanitation:						
Recycling Center	150,000	-	-	-	-	150,000
898 Levis Fence	25,000	-	-	-	-	25,000
898 Levis Roll Off Pads	30,000	-	-	-	-	30,000
898 Levis Resurface	25,000	-	-	-	-	25,000
Sanitation Total	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ 230,000
Physical Environment Total	\$ 4,911,650	\$ 5,365,000	\$ 4,570,000	\$ 6,830,000	\$ 4,560,000	\$ 26,236,650
Transportation						
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
Lemon Shaddock Rebrick	650,000	-	-	-	-	650,000
Orange Street Construction	450,000	-	-	-	-	450,000
Transportation Total	\$ 1,500,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 3,100,000
Culture & Recreation						
Sunset Beach Pavillions	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 200,000
Rec Trac Software	13,040	-	-	-	-	13,040
Dorsett Park Playground Equipment	40,000	-	-	-	-	40,000
Craig Park Bandshell Roof	35,000	-	-	-	-	35,000
Riverside Field Tennis Court Replacement	140,000	-	-	-	-	140,000
Theater Upgrades	100,000	-	-	-	-	100,000
Heritage Museum	90,000	-	-	-	-	90,000
Culture & Recreation Total	\$ 468,040	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 618,040
Total	\$ 9,093,551	\$ 8,190,122	\$ 7,355,522	\$ 8,115,522	\$ 5,616,889	\$ 38,371,606

CAPITAL IMPROVEMENTS PROGRAM

MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2023 through FY 2027 capital budget.

<u>Project</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
Public Safety					
Police Vehicles Replacement	\$ 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 repairs & maintenance expenditures by approximately \$10,000 annually.					
Fire Station 70 Construction	\$ 1,000,000	\$ 1,300,000	\$ 1,500,000	\$ -	
Construction of a new Fire Station 70.					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
This new station will reduce operating expenditures from maintenance by \$10,000 annually & eliminate the need for expensive future capital repairs.					
Fire Replacement Staff Vehicles	\$ 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 repairs & maintenance expenditures by approximately \$2,000 annually.					
Fire Rescue Transport Vehicle	\$ 300,000	\$ -	\$ -	\$ -	\$ -
A new transport vehicle for emergency services.					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
The new vehicle will have minor operational impact, under \$5,000 annually for fuel & repairs, but will improve the efficiency of emergency transport services.					
Fire Truck Lease 2024	\$ 27,627	\$ 196,889	\$ 196,889	\$ 196,889	\$ 196,889
Lease of a new fire truck (delivery not until April 2024).					
<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 repairs & maintenance expenditures by approximately \$10,000 annually.					
Fire Truck Lease 2021	\$ 178,634	\$ 178,633	\$ 178,633	\$ 178,633	\$ -
Lease of a new 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 repairs & maintenance expenditures by approximately \$10,000 annually.					
Fire Replacement ALS Engine #5567-Ladder	\$ 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 repairs & maintenance expenditures by approximately \$10,000 annually.					
Redaction Software	\$ 8,000	\$ -	\$ -	\$ -	\$ -
Required software for Internal Affairs Investigations.					
<i>Funding by:</i>					
Police Impact Fund					
<i>Operating Budget Impact:</i>					
This software will assist in the efficient operations of the Police Department while having minimal maintenance costs (under \$1,000 annually).					

CAPITAL IMPROVEMENTS PROGRAM

MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2023 through FY 2027 capital budget.

<u>Project</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
Physical Environment					
Water Plant					
Future Raw Water Wells	\$ -	\$ -	\$ 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 for maintenance), but will assist in the overall efficiency of the Water System.					
Additional CIP Costs	\$ 200,000	\$ 250,000	\$ 250,000	\$ 200,000	\$ 200,000
To help cover unforeseen capital expenditures for the RO Facility.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
We do not anticipate that this expense will have any operating impact.					
Generators/Electrical Upgrades	\$ 450,000	\$ -	\$ -	\$ -	\$ -
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.					
Well Field Improvements/Meters/VFD/Pumps/Controls/Security	\$ 85,000	\$ 275,000	\$ 85,000	\$ 75,000	\$ 75,000
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 for maintenance), but will improve the security of the Water System.					
Chemical Tank Replacement/CO2 System Replacement	\$ 55,000	\$ -	\$ -	\$ -	\$ -
Replace the chemical tank where CO2 is stored.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should reduce current maintenance costs by about \$5,000 per year.					
Outfall Permit Renewal	\$ -	\$ -	\$ 50,000	\$ -	\$ -
Permit renewal expenses.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
<u>These improvements should have minor operational impact (under \$1,000 annually in additional subscription fees).</u>					
Membrane Element Replacement	\$ -	\$ 100,000	\$ 500,000	\$ 500,000	\$ 500,000
Replace and update RO membranes for filtration.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
<u>These improvements should have minor operational impact (under \$2,000 for maintenance) and improving overall efficiency with filtration.</u>					

CAPITAL IMPROVEMENTS PROGRAM

MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2023 through FY 2027 capital budget.

Project	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Water Storage Master Plan & Maintenance	\$ -	\$ -	\$ -	\$ 75,000	\$ -
Upgrade storage system for water.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should help reduce yearly maintenance costs by \$5,000 and will improve the efficiency of the Water System.					
4305 Buildings	\$ 20,000	\$ -	\$ -	\$ 25,000	\$ 25,000
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 in maintenance, but will improve the security & efficiency of the Water System.					
Compliance Monitoring Equipment	\$ 19,000	\$ -	\$ 25,000	\$ -	\$ -
Upgrade federal and local compliance monitoring 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 in additional subscription fees), while helping to adhere to all compliance regulations.					
Water Quality Improvements	\$ 19,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Improvements to the quality of water provided by the 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 for operating supplies, but will improve the quality of the Water System.					
Control System Improvements	\$ 18,650	\$ -	\$ -	\$ -	\$ -
Water Supply Control System 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 in maintenance, but will improve the efficiency of the Water System.					
Water Supply/Well Systems					
Scada Improvements/Flow Meters	\$ -	\$ 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 in maintenance, but will improve the security of the Water System.					
Water Conservation Programs	\$ -	\$ -	\$ 250,000	\$ -	\$ -
Water Conservation program to protect the environment.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$1,000 annually for operating supplies) but will help preserve and protect the environment of future well sites.					
Water Distribution					
Hydrant Improvements	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
To improve the water 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 in maintenance, 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 2023 through FY 2027 capital budget.

Project	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Utilities For Other Projects (Water)	\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Utilities for other water projects during the fiscal year.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$1,000 annually for maintenance and repairs).					
Water Pipe/Valve Replacement Program-To be Designated in FY 2023 through FY 2027	\$ 250,000	\$ 700,000	\$ 250,000	\$ 700,000	\$ 250,000
Line Repair Replacement Program to be designated for FY 2023 through FY 2027.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually for maintenance, but will greatly improve the efficiency & quality of the Water System.					
Water Line Replacement/Repairs	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Replace major water lines throughout the City.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually for maintenance, but will greatly improve the efficiency & quality of the Water System.					
Major Water Line Replacement (20th Segment)	\$ 226,499	\$ -	\$ -	\$ -	\$ -
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 for maintenance, but will improve the efficiency & quality of the Water System.					
GIS Improvements	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Upgrade the GIS for the Water Distribution 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 for subscriptions & maintenance, but will improve the efficiency of the Water System.					
Vehicles - F 150 1/2 Ton & Chevy Silverado 3500 Dump	\$ 123,501	\$ -	\$ -	\$ -	\$ -
New Utility Vehicles for Water Distribution.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually for maintenance & fuel, but will replace older higher maintenance vehicles.					
Meter Repair					
Water Meters-Radio Read New Install/Annual	\$ 100,000	\$ 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 for maintenance, 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 2023 through FY 2027 capital budget.

Project	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Sewage Collection					
Sewer System Improvements - Manhole and Sewer Line Rehabilitation	\$ 230,000	\$ 300,000	\$ 400,000	\$ 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 \$5,000 annually for maintenance, but will improve the efficiency & quality of the Sewer System.					
Force Main Evaluation	\$ 8,000	\$ 150,000	\$ -	\$ -	\$ -
Evaluation of force main.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should reduce maintenance costs by \$5,000 annually, identifying which force mains need to be changed out and upgraded.					
Force Main Improvements	\$ 185,000	\$ 300,000	\$ 150,000	\$ 300,000	\$ -
Improvements & Upgrades to the force mains.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually for maintenance, but will greatly improve the efficiency & quality of the Sewer System.					
Utilities For Projects (Sewer)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Other 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 in additional maintenance, but will improve the efficiency of the Sewer System.					
Gravity System Replacements	\$ 180,000	\$ -	\$ 250,000	\$ -	\$ -
Gravity system improvements to the sewer system.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually for maintenance , but will improve the efficiency & quality of the Sewer System.					
Septic to Sanitary Sewer Conversion	\$ -	\$ 500,000	\$ -	\$ 1,900,000	\$ -
Conversion of septic to sanitary of the sewage collection system.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually for moperating supplies & maintenance, but will greatly improve the efficiency & quality of the Sewer System.					
Miscellaneous Sewer Expansion	\$ 230,000	\$ -	\$ 250,000	\$ -	\$ 250,000
Sewage collection projects that may be needed in FY 2023, 2025 & 2027.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually for maintenance, 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 2023 through FY 2027 capital budget.

<u>Project</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
Sewage Treatment					
Filter Rehabilitation	\$ 40,000	\$ -	\$ -	\$ 300,000	\$ -
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 for maintenance, but will improve the efficiency of the Sewer System.					
Corrosion Control Program	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Corrosion control program 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 for maintenance, but will improve the quality of the Sewer System.					
Scada Upgrade	\$ -	\$ 50,000	\$ -	\$ -	\$ 500,000
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 in maintenance, but will improve the security of the Sewer System.					
Pump Station Rehabilitation	\$ 350,000	\$ 50,000	\$ 20,000	\$ 60,000	\$ -
Pump station rehabilitation program 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.					
Disinfection System Upgrade (UV/Ozone/Bleach)	\$ -	\$ -	\$ -	\$ 40,000	\$ -
Disinfection system upgrade 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 for operating supplies, but will improve the quality & efficiency of the Sewer System.					
Security Improvements	\$ -	\$ 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 in maintenance, but will improve the security of the Sewer System.					
Sludge Process Improvements	\$ -	\$ -	\$ 110,000	\$ -	\$ -
Sludge process improvements.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually for maintenance, 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 2023 through FY 2027 capital budget.

Project	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Bar Screen/Headworks Rehab/Grit	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Bar Screen/Headworks Rehab/Grit scheduled for FY 2023.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually for maintenance, but will improve the efficiency of the Sewer System.					
Plant Repermitting	\$ -	\$ 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, under \$2,000 annually for maintenance and subscription fees, but will improve the efficiency of the Sewer System.					
I.R. Pump Upgrade (Meters/VFD's/Rail System)	\$ -	\$ 50,000	\$ -	\$ -	\$ -
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 for maintenance, but will improve the quality & efficiency of the Sewer System.					
Chemical Feed System Upgrade	\$ -	\$ -	\$ 20,000	\$ -	\$ -
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 for operating supplies, but will improve the quality & efficiency of the Sewer System.					
Plant Electrical System Upgrade	\$ 225,000	\$ 1,200,000	\$ -	\$ -	\$ -
Plant Electrical System Upgrade at sewage treatment plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements would reduce operational expenses about \$10,000 by reducing electrical costs and improving overall efficiency.					
Clean All Basins	\$ -	\$ -	\$ 60,000	\$ -	\$ -
Clean All Basins 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 for operating supplies, but will improve the quality & efficiency of the Sewer System.					
Second Grit Removal System	\$ 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 for maintenance, 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 2023 through FY 2027 capital budget.

Project	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Repave Treatment Plant Roadway	\$ 40,000	\$ -	\$ -	\$ -	\$ 15,000
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 for maintenance, but will improve the efficiency of the Sewer System.					
Biological Process Evaluation Future Expansion	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Future expansion 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 for operating supplies) but will help preserve and protect the environment.					
Main Generator & Switch Gear Replacement	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Replace main generator & switch gears 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 \$5,000 annually for maintenance and operating supplies, but will improve the efficiency & emergency preparedness of the Sewer System.					
Facility Resiliency Program	\$ -	\$ -	\$ -	\$ -	\$ 875,000
Facility resiliency program.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually for maintenance, but will improve the quality & efficiency of the Sewer System.					
Building Improvements/Upgrades	\$ 25,000	\$ 25,000	\$ 25,000	\$ 250,000	\$ 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 for maintenance, but will improve the quality of the Sewer System.					
Reclaimed Pump Station Replacement	\$ 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 \$5,000 annually for maintenance and operating supplies, but will improve the quality & efficiency of the Sewer System.					
Sewage Lift Stations					
Wet Well Rehabilitation	\$ 80,000	\$ 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 for maintenance, but will improve the quality & efficiency of the Sewer System.					

CAPITAL IMPROVEMENTS PROGRAM

MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2023 through FY 2027 capital budget.

Project	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Dry Well Rehabilitation	\$ 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 for maintenance, but will improve the quality & efficiency of the Sewer System.					
Control System Improvements	\$ 55,000	\$ 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 for maintenance, but will improve the quality & efficiency of the Sewer System.					
Infill Expansion	\$ -	\$ 75,000	\$ 70,000	\$ 65,000	\$ 50,000
Expansion of Infill 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 for operating supplies, but will improve the quality & efficiency of the Sewer System.					
Submersible Pump Replacement	\$ 75,000	\$ 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 for repairs & maintenance, but will improve the quality & efficiency of the Sewer System.					
Station Rehab Design	\$ -	\$ -	\$ 110,000	\$ -	\$ -
Lift Station Rehabilitation Design.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have no operational impact this fiscal year but will improve the future efficiency of the Sewer System.					
Station Rehab Construction	\$ -	\$ -	\$ -	\$ 800,000	\$ -
Construction of a new Sewage Lift Station.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually for maintenance, but will greatly improve the quality & efficiency of the Sewer System.					
Electric Service Improvements	\$ 40,000	\$ 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 reduce electric costs by \$1,000 annually and will improve the efficiency of the Sewer System.					
General Building Improvements	\$ 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 for maintenance, but will improve the quality & efficiency of the Sewer System.					

CAPITAL IMPROVEMENTS PROGRAM

MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2023 through FY 2027 capital budget.

<u>Project</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
Sanitation:					
Recycling Center	\$ 150,000	\$ -	\$ -	\$ -	\$ -
New Recycling Center					
<i>Funding by:</i>					
DER Recycling Grant					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually for maintenance, but will improve the quality & efficiency of the Yard Waste facility.					
898 Levis Fence	\$ 25,000	\$ -	\$ -	\$ -	\$ -
New fence for Yard Waste facility.					
<i>Funding by:</i>					
Sanitation Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually for maintenance, but will improve the quality of the Yard Waste facility.					
898 Levis Roll Off Pads	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Roll off pads for Yard Waste facility.					
<i>Funding by:</i>					
Sanitation Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually for maintenance, but will improve the quality of the Yard Waste facility.					
898 Levis Resurface	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Resurface roads at Yard Waste facility.					
<i>Funding by:</i>					
Sanitation Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually for maintenance, but will improve the quality of the Yard Waste facility.					
Transportation					
Annual Sidewalks	\$ 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 for maintenance, but will improve sidewalk availability and transportation efficiency.					
Annual Street Paving	\$ 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 for maintenance, but will improve street availability and efficiency.					
Brick Street & Road Reconstruction	\$ 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	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
Local Option Sales Tax Fund (Penny)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 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 for maintenance, but will improve street availability and efficiency.					

CAPITAL IMPROVEMENTS PROGRAM

MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2023 through FY 2027 capital budget.

Project	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Lemon Shaddock Rebrick	\$ 650,000	\$ -	\$ -	\$ -	\$ -
Rebrick Lemmon & Shaddock streets.					
<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 for maintenance, and improve roadway efficiencies.					
Orange St Construction	\$ 450,000	\$ -	\$ -	\$ -	\$ -
Construction to improve roadway efficiency on Orange St.					
<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 for maintenance, and improve roadway efficiencies.					

Culture & Recreation

Sunset Beach Pavillions	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Increase the number of pavillions at Sunset Beach.					
<i>Funding by:</i>					
Recreation Impact Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually for maintenance costs, and improve recreational activities.					
Rec Trac Software	\$ 13,040	\$ -	\$ -	\$ -	\$ -
Rec Trac software upgrade.					
<i>Funding by:</i>					
Recreation Impact Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually for subscriptions & maintenance, but will improve efficiency.					
Dorsett Park Playground Equipment	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Improve and upgrade the nets, field, and drainage at Sisler Field.					
<i>Funding by:</i>					
Recreation Impact Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually for maintenance, and improve recreational activities.					
Craig Park Bandshell Roof	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Improvements and upgrades to the bandshell roof at Craig Park					
<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 for maintenance, and improve recreational activities.					
Riverside Field Tennis Court Replacement	\$ 140,000	\$ -	\$ -	\$ -	\$ -
Replace the tennis court at Riverside Field.					
<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 for maintenance, and improve recreational activities.					
Theater Upgrades	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Theater upgrades at Old City Hall.					
<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 for maintenance, and improve the efficiency and quality of theater production.					

CAPITAL IMPROVEMENTS PROGRAM MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2023 through FY 2027 capital budget.

<u>Project</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
Heritage Museum	\$ 90,000	\$ -	\$ -	\$ -	\$ -
Upgrades to Heritage Museum, Christopher Still Project.					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
These improvements should reduce current maintenance costs by \$1,000 annually, and improve the overall quality of the museum.					

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 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 98,471	\$ 86,006	\$ 83,777	\$ 92,120	\$ 111,444
<u>Revenues:</u>					
Local Option Gas Tax	337,141	347,255	357,673	368,403	379,455
Interest Earnings	394	516	670	921	1,337
Total Revenues	337,535	347,771	358,343	369,324	380,792
Total Sources	436,006	433,777	442,120	461,444	492,236
<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	\$ 86,006	\$ 83,777	\$ 92,120	\$ 111,444	\$ 142,236

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 \$ 344.00

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 462,913	\$ 462,913	\$ 462,913	\$ 462,913	\$ 462,913
<u>Revenues:</u>					
Impact Fees	59,701	61,492	63,337	65,237	67,194
Interest Earnings/Misc	1,852	2,777	3,703	4,629	5,555
Total Revenues	61,553	64,269	67,040	69,866	72,749
Total Sources	524,466	527,182	529,953	532,779	535,662
<u>Expenditures/Projects:</u>					
Public Safety:					
Redaction Software	8,000	-	-	-	-
Available for Capital Projects	53,553	64,269	67,040	69,866	72,749
Total Expenditures/Projects	61,553	64,269	67,040	69,866	72,749
Ending Working Capital - Projected	\$ 462,913	\$ 462,913	\$ 462,913	\$ 462,913	\$ 462,913

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 \$ 295.00

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Revenues:</u>					
Impact Fees	51,455	52,998	54,588	56,226	57,913
Interest Earnings	-	-	-	-	-
Total Revenues	51,455	52,998	54,588	56,226	57,913
Total Sources	51,455	52,998	54,588	56,226	57,913
<u>Expenditures/Projects:</u>					
Public Safety:					
Available for Capital Projects	-	31,360	54,588	56,226	57,913
Repayment of Loan to Sanitation Fund (Loan will be paid in full by FY 2024)	51,455	21,638	-	-	-
Total Expenditures/Projects	51,455	52,998	54,588	56,226	57,913
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 \$ 347.00

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 447,507	\$ 91,830	\$ 89,696	\$ 86,834	\$ 83,227
Revenues:					
Impact Fees	42,533	43,809	45,123	46,477	47,871
Interest Earnings	1,790	551	718	868	999
Total Revenues	44,323	44,360	45,841	47,345	48,870
Total Sources	491,830	136,190	135,537	134,179	132,097
Expenditures/Projects:					
Culture & Recreation:					
Available for Capital Projects	400,000	46,494	48,703	50,952	53,241
Total Expenditures/Projects	400,000	46,494	48,703	50,952	53,241
Ending Working Capital - Projected	\$ 91,830	\$ 89,696	\$ 86,834	\$ 83,227	\$ 78,856

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 \$ 974.00

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 30,719	\$ 30,719	\$ 30,719	\$ 30,719	\$ 30,719
Revenues:					
Impact Fees	112,658	116,038	119,519	123,105	126,798
Interest Earnings	123	184	246	307	369
Total Revenues	112,781	116,222	119,765	123,412	127,167
Total Sources	143,500	146,941	150,484	154,131	157,886
Expenditures/Projects:					
Culture & Recreation:					
Sunset Beach Pavillons	50,000	50,000	50,000	50,000	-
Rec Trac Software	13,040	-	-	-	-
Dorsett Park Playground Equipment	40,000	-	-	-	-
Available for Capital Projects	9,741	66,222	69,765	73,412	127,167
Total Expenditures/Projects	112,781	116,222	119,765	123,412	127,167
Ending Working Capital - Projected	\$ 30,719	\$ 30,719	\$ 30,719	\$ 30,719	\$ 30,719

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 \$ 74.00

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 89,130	\$ 89,130	\$ 89,130	\$ 89,130	\$ 89,130
<u>Revenues:</u>					
Impact Fees	14,763	15,206	15,662	16,132	16,615
Interest Earnings	357	535	713	891	1,070
Total Revenues	15,120	15,741	16,375	17,023	17,685
Total Sources	104,250	104,871	105,505	106,153	106,815
<u>Expenditures/Projects:</u>					
General Government:					
Available for Capital Projects	15,120	15,741	16,375	17,023	17,685
Total Expenditures/Projects	15,120	15,741	16,375	17,023	17,685
Ending Working Capital - Projected	\$ 89,130	\$ 89,130	\$ 89,130	\$ 89,130	\$ 89,130

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	\$ 82.64
Net after Admin Fee	\$ 1,983.36
50% to City	\$ 991.68

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 38,438	\$ 38,438	\$ 38,438	\$ 38,438	\$ 38,438
Revenues:					
Impact Fees	90,957	93,686	96,497	99,392	102,374
Interest Earnings	154	231	308	385	461
Total Revenues	91,111	93,917	96,805	99,777	102,835
Total Sources	129,549	132,355	135,243	138,215	141,273
Expenditures/Projects:					
Transportation:					
Available for Capital Projects	91,111	93,917	96,805	99,777	102,835
Total Expenditures/Projects	91,111	93,917	96,805	99,777	102,835
Ending Working Capital - Projected	\$ 38,438	\$ 38,438	\$ 38,438	\$ 38,438	\$ 38,438

Capital Improvement Program

Funding Source for Project

Recycling Grant

Revenue Description: Recycling grant proceeds
Legal Authority: State Grant thru Pinellas County for Recycling Program
Restriction on Use: Recycling related projects
Fund Type: Special Revenue Fund

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Fund Balance	\$ 147,850	\$ 16,441	\$ 16,540	\$ 16,672	\$ 16,839
Revenues:					
Intergovernmental-Recycling Grant	18,000	18,000	18,000	18,000	18,000
Misc/Interest Earnings	591	99	132	167	202
Total Revenues	18,591	18,099	18,132	18,167	18,202
Total Sources	166,441	34,540	34,672	34,839	35,041
Expenditures:					
Available for recycling projects	-	18,000	18,000	18,000	18,000
Recycling Center	150,000	-	-	-	-
Total Expenditures	150,000	18,000	18,000	18,000	18,000
Ending Fund Balance	\$ 16,441	\$ 16,540	\$ 16,672	\$ 16,839	\$ 17,041

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 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 46,246	\$ 46,246	\$ 46,246	\$ 46,246	\$ 46,246
<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
Total Revenues	250,000	250,000	250,000	250,000	250,000
Total Sources	296,246	296,246	296,246	296,246	296,246
<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/Projects	250,000	250,000	250,000	250,000	250,000
Ending Working Capital - Projected	\$ 46,246	\$ 46,246	\$ 46,246	\$ 46,246	\$ 46,246

Capital Improvement Program

Funding Source for Project

Sidewalk Improvement Fund

Revenue Description: Reserve for Sidewalks - Interest Earnings
 Legal Authority: City Charter Section 26
 Restriction on Use: Sidewalk Improvements on existing roadways

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 1,848,276	\$ 1,755,669	\$ 1,666,203	\$ 1,579,533	\$ 1,495,328
<u>Revenues:</u>					
Interest Earnings	7,393	10,534	13,330	15,795	17,944
Total Revenues	7,393	10,534	13,330	15,795	17,944
Total Sources	1,855,669	1,766,203	1,679,533	1,595,328	1,513,272
<u>Expenditures/Projects:</u>					
Transportation:					
Transfer to Capital Project Fund	100,000	100,000	100,000	100,000	100,000
Total Expenditures/Projects	100,000	100,000	100,000	100,000	100,000
Ending Working Capital - Projected	\$ 1,755,669	\$ 1,666,203	\$ 1,579,533	\$ 1,495,328	\$ 1,413,272

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 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 14,409	\$ 14,409	\$ 82,180	\$ 2,487,013	\$ 5,416,993
Revenues:					
One Cent Local Option Sales Tax	3,522,138	3,627,802	3,736,636	3,848,735	3,964,197
Intergovernmental - Fire Reserve at County	48,664	64,947	41,897	41,897	24,713
Emergency Service Fees	250,000	-	-	-	-
Interest Earnings	59	144	822	24,870	54,170
Total Revenues	3,820,861	3,692,893	3,779,355	3,915,502	4,043,080
Total Sources	3,835,270	3,707,302	3,861,535	6,402,515	9,460,073
Expenditures:					
Public Safety:					
Fire Station 70 Construction	1,000,000	1,300,000	1,500,000	-	-
Police Vehicles	400,000	400,000	400,000	400,000	400,000
Fire- Replacement Staff Vehicles	60,000	60,000	60,000	60,000	60,000
Fire Rescue Transport Vehicle	300,000	-	-	-	-
Fire Truck Lease 2022	27,627	196,889	196,889	196,889	196,889
Fire Truck Lease 2021	178,634	178,633	178,633	178,633	-
Fire Ladder Truck Lease	239,600	239,600	-	-	-
Public Safety Total	2,205,861	2,375,122	2,335,522	835,522	656,889
Transportation:					
Brick Street & Road Reconstruction Program	150,000	150,000	150,000	150,000	150,000
River and Bayou Dredging	-	1,100,000	-	-	-
Lemon Shaddock Rebrick	650,000	-	-	-	-
Orange St Construction	450,000	-	-	-	-
Transportation Total	1,250,000	1,250,000	150,000	150,000	150,000
Craig Park Bandshell Roof	35,000	-	-	-	-
Riverside Field Tennis Court Replacement	140,000	-	-	-	-
Theater Upgrades	100,000	-	-	-	-
Heritage Museum (Still Project)	90,000	-	-	-	-
Culture & Recreation Total	365,000	-	-	-	-
Total Expenditures/Projects	3,820,861	3,625,122	2,485,522	985,522	806,889
Ending Working Capital - Projected	\$ 14,409	\$ 82,180	\$ 1,376,013	\$ 5,416,993	\$ 8,653,184

Capital Improvement Program Funding Source for Project

Sanitation Fund

Revenue Description: Sanitation fees to maintain Sanitation Services
 Legal Authority: Chapter 8 of City Ordinances; New 5 Year Contract March 31, 2022 to March 30, 2027
 City Administrative Fee 20%
 Restriction on Use: Sanitation Operations

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 2,307,318	\$ 2,193,464	\$ 2,150,148	\$ 2,154,427	\$ 2,209,494
Revenues:					
Sanitation/Recycling Fees	6,816,138	7,061,519	7,315,734	7,579,100	7,851,948
Yard Waste Tipping Fees	456,525	474,786	493,777	513,529	534,070
Other Yard Waste Fees	211,371	217,712	224,243	230,971	237,900
Delinquent Fees	43,260	43,476	43,694	43,912	44,132
Interest Earnings	14,538	13,844	18,112	22,683	26,514
Total Revenues	7,541,832	7,811,337	8,095,560	8,390,195	8,694,564
Total Sources	9,849,150	10,004,801	10,245,708	10,544,622	10,904,058
Expenditures/Projects:					
Personnel	638,463	656,944	676,653	696,952	717,861
Operating	6,279,039	6,467,410	6,661,432	6,861,275	7,067,114
Interest	6,000	6,500	7,000	7,500	8,000
Transfers Out	602,184	623,799	646,196	669,401	693,444
Capital:					
898 Levis Fence	25,000	-	-	-	-
898 Levis Roll Off Pads	30,000	-	-	-	-
898 Levis Resurface	25,000	-	-	-	-
Capital Outlay	50,000	100,000	100,000	100,000	100,000
Total Expenditures/Projects	7,655,686	7,854,653	8,091,281	8,335,128	8,586,419
Ending Working Capital - Projected	\$ 2,193,464	\$ 2,150,148	\$ 2,154,427	\$ 2,209,494	\$ 2,317,639

Capital Improvement Program Funding Source for Project

Water-Sewer Fund

Revenue Description: Water-Sewer fees to maintain Water-Sewer Services
 Legal Authority: Chapter 20 of City Ordinances; No rate increase for FY 2023 & FY 2024, 2.75% annually for FY 2025 thru FY 2028
 Restriction on Use: Water-Sewer Operations

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 7,776,603	\$ 6,731,622	\$ 5,023,762	\$ 4,261,027	\$ 2,318,023
Revenues:					
Water-Sewer Fees	16,703,617	16,828,096	17,543,755	18,288,916	19,064,770
Other Operating Revenue	1,272,921	1,311,109	1,350,442	1,390,955	1,432,684
Interest Earnings	125,142	150,000	225,000	300,000	375,000
Total Revenues	18,101,680	18,289,205	19,119,197	19,979,871	20,872,454
Total Sources	25,878,283	25,020,827	24,142,959	24,240,898	23,190,477
Expenditures/Projects:					
Personnel	7,023,490	7,234,195	7,451,221	7,674,757	7,905,000
Operating	5,321,780	5,481,433	5,645,876	5,815,253	5,989,710
Transfers Out	1,438,123	1,451,136	1,511,536	1,574,390	1,639,796
Other Non Operating	10,000	10,000	11,000	12,000	12,000
Debt Service	2,041,113	2,044,800	2,043,300	2,045,475	2,041,876
Capital:					
Capital Outlay -Minor	35,000	20,000	20,000	20,000	20,000
Capital Projects:					
Water:					
Water Plant					
Future Raw Water Wells	-	-	400,000	-	-
Additional CIP Project Costs	200,000	250,000	250,000	200,000	200,000
Generators/Electrical Upgrades	450,000	-	-	-	-
Well Field Improvements/Meters/VFD/Pumps/	85,000	275,000	85,000	75,000	75,000
Chemical Tank Replacement/CO2 System Replac	55,000	-	-	-	-
Outfall Permit Renewal	-	-	50,000	-	-
Membrane Element Replacement	-	100,000	500,000	500,000	500,000
Water Storage Master Plan & Maintenance	-	-	-	75,000	-
4305 Buildings	20,000	-	-	25,000	25,000
Compliance Monitoring Equipment	19,000	-	25,000	-	25,000
Water Quality Improvements	19,000	25,000	25,000	25,000	25,000
Control System	18,650	-	-	-	-
Water Supply/Well Systems					
Scada Improvements/Flow Meters		25,000	-	25,000	-
Water Conservation Programs	-	-	250,000	-	-
Water Distribution					
Hydrant Improvements	50,000	50,000	50,000	50,000	50,000
Utilities for other Projects (Water)	200,000	250,000	250,000	250,000	250,000
Water Pipe/Valve Replacement					
Program-To be Designated in FY	250,000	700,000	250,000	700,000	250,000
Water Line	250,000	250,000	250,000	250,000	250,000
Major Water Line Replacement	226,499	-	-	-	-
Geographical Information System (GIS)	60,000	60,000	60,000	60,000	60,000
Vehicles-F 150 1/2 Ton &Chevy	123,501	-	-	-	-
Meter Repair					
Meter Change Out/Upgrade Program	100,000	100,000	100,000	100,000	75,000
Water Total	2,126,650	2,085,000	2,545,000	2,335,000	1,785,000

Capital Improvement Program Funding Source for Project

Water-Sewer Fund

Sewer:		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Sewage Collection						
	Sewer System Improvements -					
	Manhole and Sewer Line	230,000	300,000	400,000	300,000	300,000
	Force Main Evaluation	80,000	150,000	-	-	-
	Force Main Improvements	185,000	300,000	150,000	300,000	-
	Utilities for other Projects (Sewer)	100,000	100,000	100,000	100,000	100,000
	Gravity System Replacements	180,000	-	250,000	-	-
	Septic to Sanitary Sewer	-	500,000	-	1,900,000	-
	Miscellaneous Sewer Expansion	230,000	-	250,000	-	250,000
Sewage Treatment - Wastewater Treatment Plant (WWTP)						
	Filter Rehabilitation	40,000	-	-	300,000	-
	Corrosion Control Program	30,000	30,000	30,000	30,000	30,000
	Scada Upgrade	-	50,000	-	-	500,000
	Pump Station Rehabilitation	350,000	50,000	20,000	60,000	-
	Disinfection System Upgrade	-	-	-	40,000	-
	Security Improvements	-	20,000	-	20,000	-
	Sludge Process Improvements	-	-	110,000	-	-
	Bar Screen/Headworks Rehab/Grit	200,000	-	-	-	-
	Plant Repermitting	-	100,000	-	-	-
	I.R. Pump Upgrade (Meters/VFD's/Rail System)	-	50,000	-	-	-
	Chemical Feed System Upgrade	-	-	20,000	-	-
	Plant Electrical System Upgrade	225,000	1,200,000	-	-	-
	Clean All Basins	-	-	60,000	-	-
	Second Grit Removal System	110,000	-	-	-	-
	Repave Treatment Plant Roadway	40,000	-	-	-	15,000
	Biological Process evaluation Future Expansion	-	-	100,000	-	-
	Main Generator and Switch Gear Replacement	-	-	-	-	300,000
	Facility Resiliency Program	-	-	-	-	875,000
	Building Improvements/Upgrades	25,000	25,000	25,000	250,000	25,000
	Reclaimed Pump Station Replacement	200,000	-	-	-	-
Sewage Lift Stations						
	Wet Well Rehabilitation	80,000	80,000	80,000	80,000	80,000
	Dry Well Rehabilitation	60,000	60,000	60,000	60,000	60,000
	Control System Improvements	55,000	55,000	55,000	55,000	55,000
	Infill Expansion	-	75,000	70,000	65,000	50,000
	Submersible Pump Replacement	75,000	75,000	75,000	75,000	75,000
	Station Rehab. Design	-	-	110,000	-	-
	Station Rehab. Construction	-	-	-	800,000	-
	Electric Service Improvements	40,000	40,000	40,000	40,000	40,000
	General Building Improvements	20,000	20,000	20,000	20,000	20,000
Sewer Total		2,555,000	3,280,000	2,025,000	4,495,000	2,775,000
	Total Capital Projects	4,681,650	5,365,000	4,570,000	6,830,000	4,560,000
Total Expenditures/Projects		20,551,156	21,606,564	21,252,933	23,971,875	22,168,382
Ending Working Capital - Projected Based on CIP 70% Execution		\$ 6,731,622	\$ 5,023,762	\$ 4,261,027	\$ 2,318,023	\$ 2,390,095

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 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 1,126,973	\$ 1,126,973	\$ 1,126,973	\$ 1,126,973	\$ 1,126,973
Revenues:					
Sewer Impact Fees	222,767	229,450	236,334	243,424	250,727
Interest Earnings	4,508	6,762	9,016	11,270	13,525
Total Revenues	227,275	236,212	245,350	254,694	264,252
Total Sources	1,354,248	1,363,185	1,372,323	1,381,667	1,391,225
Expenditures/Projects:					
Physical Environment:					
Available for Capital Projects	227,275	236,212	245,350	254,694	264,252
Total Expenditures/Projects	227,275	236,212	245,350	254,694	264,252
Ending Working Capital - Projected	\$ 1,126,973	\$ 1,126,973	\$ 1,126,973	\$ 1,126,973	\$ 1,126,973

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 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 1,858,315	\$ 1,858,315	\$ 2,175,231	\$ 2,507,572	\$ 2,857,035
Revenues:					
Water Impact Fees	296,860	305,766	314,939	324,387	334,119
Interest Earnings	7,433	11,150	17,402	25,076	34,284
Total Revenues	304,293	316,916	332,341	349,463	368,403
Total Sources	2,162,608	2,175,231	2,507,572	2,857,035	3,225,438
Expenditures/Projects:					
Physical Environment:					
Available for Capital Projects	304,293	-	-	-	-
Total Expenditures/Projects	304,293	-	-	-	-
Ending Working Capital - Projected	\$ 1,858,315	\$ 2,175,231	\$ 2,507,572	\$ 2,857,035	\$ 3,225,438

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 FY 2025
 Annual increase of \$.50 per ESU
 Restriction on Use: Stormwater Operations
 Fee for Single Family Home \$ 9.65

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Working Capital - Projected	\$ 224,494	\$ 224,494	\$ 662,729	\$ 1,152,916	\$ 1,696,316
Revenues:					
Stormwater Fees	1,946,446	2,041,446	2,136,446	2,231,446	2,326,446
Stormwater Delinquent Fees	11,545	11,603	11,661	11,719	11,778
Interest Earnings	1,358	1,796	6,865	14,413	25,445
Total Revenues	1,959,349	2,054,845	2,154,972	2,257,578	2,363,669
Total Sources	2,183,843	2,279,339	2,817,701	3,410,494	4,059,985
Expenditures/Projects:					
Personnel	682,957	703,446	724,549	746,286	768,674
Operating	630,019	648,920	668,387	688,439	709,092
Transfers Out	156,639	164,244	171,849	179,453	187,058
Capital:					
Capital Outlay	20,000	100,000	100,000	100,000	100,000
Capital Projects:					
Available for Capital Projects	469,734	-	-	-	-
Total Capital Projects	469,734	-	-	-	-
Total Expenditures/Projects	1,959,349	1,616,610	1,664,785	1,714,178	1,764,824
Ending Working Capital - Projected	\$ 224,494	\$ 662,729	\$ 1,152,916	\$ 1,696,316	\$ 2,295,161

Capital Improvement Program & Capital Outlay FY 2023

Fund	Department	Description	Cost
General Fund			
Unassigned Fund Balance:			
	Police	3 Drones, \$8,000 each	\$ 24,000
	Building Development	Hybrid Vehicle for Construction Site Inspector	\$ 36,000
	Library	Books, E-books, Audiobooks, DVDs, CDs, Publications Databases, Digital & Other Materials	\$ 107,511
	General Fund Unassigned Total		\$ 167,511
Restricted Fund Balance:			
	Cemetery Perpetual Care Fund:	Phased Turf Improvement Program, Sod	\$ 10,000
		Restore Cemetery Rd. Block Wall at Entrances	\$ 100,000
		Deck Repairs/Replacement	\$ 10,000
		Security System	\$ 20,000
			\$ 140,000
		Kubota	\$ 12,784
		Mausoleum Lift	\$ 27,925
		Electronic Gate Cemetery Road	\$ 26,000
			\$ 66,709
	Cemetery Perpetual Care Total		\$ 206,709
	Tree Bank	Drone	\$ 11,000
		HP Designjet Multifuntion Printer	\$ 14,000
			\$ 25,000
	Donations:		
	Library Memorial	Available for Capital Projects	\$ 100,000
		Digital Resources, Items for Special Collections	\$ 9,000
	Library Memorial Total		\$ 109,000
	General Fund Restricted Total		\$ 340,709
	General Fund Total		\$ 508,220
Special Revenue Funds			
	ARPA	Available for Future Capital Projects	\$ 3,000,000
	Impacts		
	Police	Available for Future Capital Projects	\$ 53,553
		Redaction Software	\$ 8,000
	Library	Available for Capital Projects	\$ 400,000
	Recreation	Available for Future Capital Projects	\$ 9,741
		Sunset Beach Pavillions	\$ 50,000
		Dorsett Park Playground	\$ 40,000
		Rec Trac Software	\$ 13,040
	General Government	Available for Future Capital Projects	\$ 15,120
	Transportation	Available for Future Capital Projects	\$ 91,111
			\$ 680,565
	Law Enforcement Programs		
	Federal Equitable Sharing	SWAT Equipment	\$ 8,500
	Grant Programs		
	DER Recycling	Recycling Center	\$ 150,000
	Special Programs		
	Public Art Fund	Public Art Projects to be Determined	\$ 40,000
	Land Preservation Fund	Future Approved Land Purchases to be determined	\$ 100,000
	Special Revenue Funds Total		\$ 3,979,065

Capital Improvement Program & Capital Outlay FY 2023

Fund	Department	Description	Cost
	Capital Project Fund	Street Paving Annual Program	\$ 150,000
		Annual Sidewalk Improvements	\$ 100,000
			\$ 250,000
	One Cent Local Option Sales Tax Fund	Fire Station 70 Construction	\$ 1,000,000
		Brick St and Road Reconstruction	\$ 150,000
		Lemon Shaddock Rebrick	\$ 650,000
		Orange St Construction	\$ 450,000
		Craig Park Bandshell Roof	\$ 35,000
		Riverside Field Tennis Court Replacement	\$ 140,000
		Theater Upgrades	\$ 100,000
		Heritage Museum	\$ 90,000
			\$ 1,615,000
		Police Vehicles	\$ 400,000
		Fire Rescue Transport Vehicle	\$ 300,000
		Fire Staff Vehicles	\$ 60,000
			\$ 760,000
			\$ 3,375,000
		Capital Projects Total	\$ 3,625,000
Enterprise Funds			
Sanitation			
	Yard Recycling	898 Levis Fence	\$ 25,000
		898 Levis Roll Off Pads	\$ 30,000
		898 Levis Resurface	\$ 25,000
			\$ 80,000
		Kubota	\$ 50,000
			\$ 130,000
		Total Sanitation Fund	\$ 130,000
	Water-Sewer Fund		
	Water Distribution	Hydrant Improvements & Assessments	\$ 50,000
		Water Line Replacement/Repairs	\$ 250,000
		Water Pipe/ Valve Replacement Program	\$ 250,000
		GIS	\$ 60,000
		Utilities For Other Projects-Water	\$ 200,000
		Major Water Line Replacement (20th Segment)	\$ 226,499
			\$ 1,036,499
		Vehicles-F 150 1/2 Ton & Chevy Silverado 3500 Dump	\$ 123,501
			\$ 1,160,000
	Meter Repair/Maint		
		Meter Change Out Program	\$ 100,000
	Water Treatment Plant		
		Buildings	\$ 20,000
		Additional Capital Improvement Project Costs	\$ 200,000
		Generators/Electrical Upgrades	\$ 450,000
		Well Field Improvements/ Meters/ VED/ Pumps/ Controls	\$ 85,000
		Chem Tank Replacement/CO2 System Replacement	\$ 55,000
		Water Quality Improvements	\$ 19,000
		Compliance Monitoring Equipment	\$ 19,000
		Control System	\$ 18,650
			\$ 846,650
			\$ 866,650
	Sewage Collection	Force Main Evaluation	\$ 80,000
		Force Main Improvements/Expansion	\$ 185,000
		Sewer System Improvements: Lining And ManHole	\$ 230,000
		Misc Sewer Expansion	\$ 230,000
		Utilities For Other Projects : Sewer	\$ 100,000
		Gravity System Evaluation/Monitoring	\$ 180,000
			\$ 1,005,000
		Excavator Trailer	\$ 35,000
			\$ 1,040,000
	Sewage Treatment		
		General Building Upgrades	\$ 25,000

Capital Improvement Program & Capital Outlay FY 2023

Fund	Department	Description	Cost
		Filter Rehab	\$ 40,000
		Corrosion Control Program	\$ 30,000
		Pump Station Rehab	\$ 350,000
		Bar Screen/Headwork Rehab/Grit	\$ 200,000
		Plant Electrical System Upgrade	\$ 225,000
		Second Grit Removal System	\$ 110,000
		Repave Treatment Plant Roadway	\$ 40,000
		Reclaimed Pump Replacement	\$ 200,000
			<u>\$ 1,195,000</u>
			<u>\$ 1,220,000</u>
	Sewage Lift Stations	General Building Upgrades	<u>\$ 20,000</u>
		Wetwell Rehab	\$ 80,000
		Drywell Rehab	\$ 60,000
		Control System Improvements	\$ 55,000
		Submersible Pump Replacement	\$ 75,000
		Electric Service Improvements	\$ 40,000
			<u>\$ 310,000</u>
			<u>\$ 330,000</u>
		Total Water-Sewer Fund	<u><u>\$ 4,716,650</u></u>
	Sewer Impact Fund	Available for Future Capital Projects	<u><u>\$ 227,275</u></u>
	Water Impact Fund	Available for Future Capital Projects	<u><u>\$ 304,293</u></u>
	Stormwater Fund	Reserve for Future Capital Projects	<u>\$ 469,734</u>
		Kubota	<u>\$ 20,000</u>
		Total Stormwater Fund	<u><u>\$ 489,734</u></u>
		Enterprise Fund Total	<u><u>\$ 5,867,952</u></u>
		Grand Total	<u><u>\$ 13,980,237</u></u>

Capital Outlay Minor FY 2023

Fund	Department	Description	Cost
General Fund			
Unassigned Fund Balance:			
	Police	3 Drones, \$8,000 each	\$ 24,000
	Building Development	Hybrid Vehicle for Construction Site Inspector	\$ 36,000
	Library	Books, E-books, Audiobooks, DVDs, CDs, Publications Databases, Digital & Other Materials	\$ 107,511
General Fund Unassigned Total			\$ 167,511
Restricted Fund Balance:			
Cemetery Perpetual Care Fund:			
		Phased Turf Improvement Program, Sod	\$ 10,000
		Restore Cemetery Rd. Block Wall at Entrances	\$ 100,000
		Deck Repairs/Replacement	\$ 10,000
		Security System	\$ 20,000
			\$ 140,000
		Kubota	\$ 12,784
		Mausoleum Lift	\$ 27,925
		Electronic Gate Cemetery Road	\$ 26,000
			\$ 66,709
Cemetery Perpetual Care Total			\$ 206,709
Tree Bank			
		Drone	\$ 11,000
		HP Designjet Multifuntion Printer	\$ 14,000
			\$ 25,000
Donations:			
	Library Memorial	Digital Resources, Items for Special Collections	\$ 9,000
General Fund Restricted Total			\$ 240,709
General Fund Total			\$ 408,220
Special Revenue Funds			
Law Enforcement Programs			
	Federal Equitable Sharing	SWAT Equipment	\$ 8,500
Special Revenue Funds Total			\$ 8,500
Enterprise Funds			
Sanitation Fund			
	Yard Recycling	Kubota	\$ 50,000
Total Sanitation Fund			\$ 50,000
Water-Sewer Fund			
	Sewage Collection	Excavator Trailer	\$ 35,000
Total Water-Sewer Fund			\$ 35,000
Stormwater Fund			
	Stormwater	Kubota	\$ 20,000
Total Stormwater Fund			\$ 20,000
Enterprise Fund Total			\$ 105,000
Grand Total			\$ 521,720

Capital Outlay - Reserves FY 2023

Fund	Department	Description	Cost
General Fund			
Restricted Fund Balance:			
Donations:			
	Library Memorial	Available for Future Capital Projects	\$ 100,000
		General Fund Unassigned Total	\$ 100,000
Special Revenue Funds			
ARPA		Available for Future Capital Projects	\$ 3,000,000
Impacts			
	Police	Available for Future Capital Projects	\$ 53,553
	Library	Available for Future Capital Projects	\$ 400,000
	Recreation	Available for Future Capital Projects	\$ 9,741
	General Government	Available for Future Capital Projects	\$ 15,120
	Transportation	Available for Future Capital Projects	\$ 91,111
			\$ 569,525
Special Programs			
	Public Art Fund	Public Art Projects to be Determined	\$ 40,000
	Land Preservation Fund	Future Approved Land Purchases to be determined	\$ 100,000
		Special Revenue Funds Total	\$ 3,709,525
Enterprise Funds			
	Sewer Impact Fund	Available for Future Capital Projects	\$ 227,275
	Water Impact Fund	Available for Future Capital Projects	\$ 304,293
	Stormwater Fund	Reserve for Future Capital Projects	\$ 469,734
		Enterprise Fund Total	\$ 1,001,302
		Grand Total	\$ 4,810,827

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 \$27,030 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 \$5.37 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 2022 calendar year would be used in figuring the 2022-2023 budget year. The tax bills mailed November 1 represent the property taxes due for the 2022 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.

