

City of Tarpon Springs, Florida

Annual Budget Fiscal Year 2024

Proposed as of July 7, 2023



Fiscal Year Ending September 30, 2024

City of Tarpon Springs, Florida

Annual Budget Fiscal Year 2024

Proposed as of July 7, 2023

Mayor and Board of Commissioners

Costa Vatikiotis, Mayor
Craig Lunt, Vice-Mayor
Michael Eisner, Commissioner
Panagiotis Koulias, Commissioner
John Koulianos, Commissioner

Administration

Mark G. LeCouris, City Manager
Ron Haring, Finance Director
Irene S. Jacobs, City Clerk
Andrew Salzman, City Attorney
Regina Ann Kardash, City Attorney

For the Fiscal Year Ending September 30, 2024

Prepared by the City of Tarpon Springs Finance Division

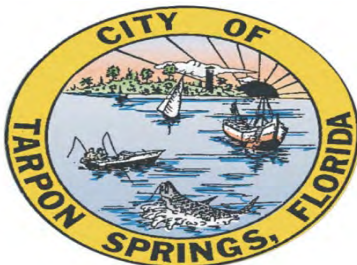


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FY 2024 Annual Budget Executive Summary



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 2024 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, 2022

Christopher P. Morill

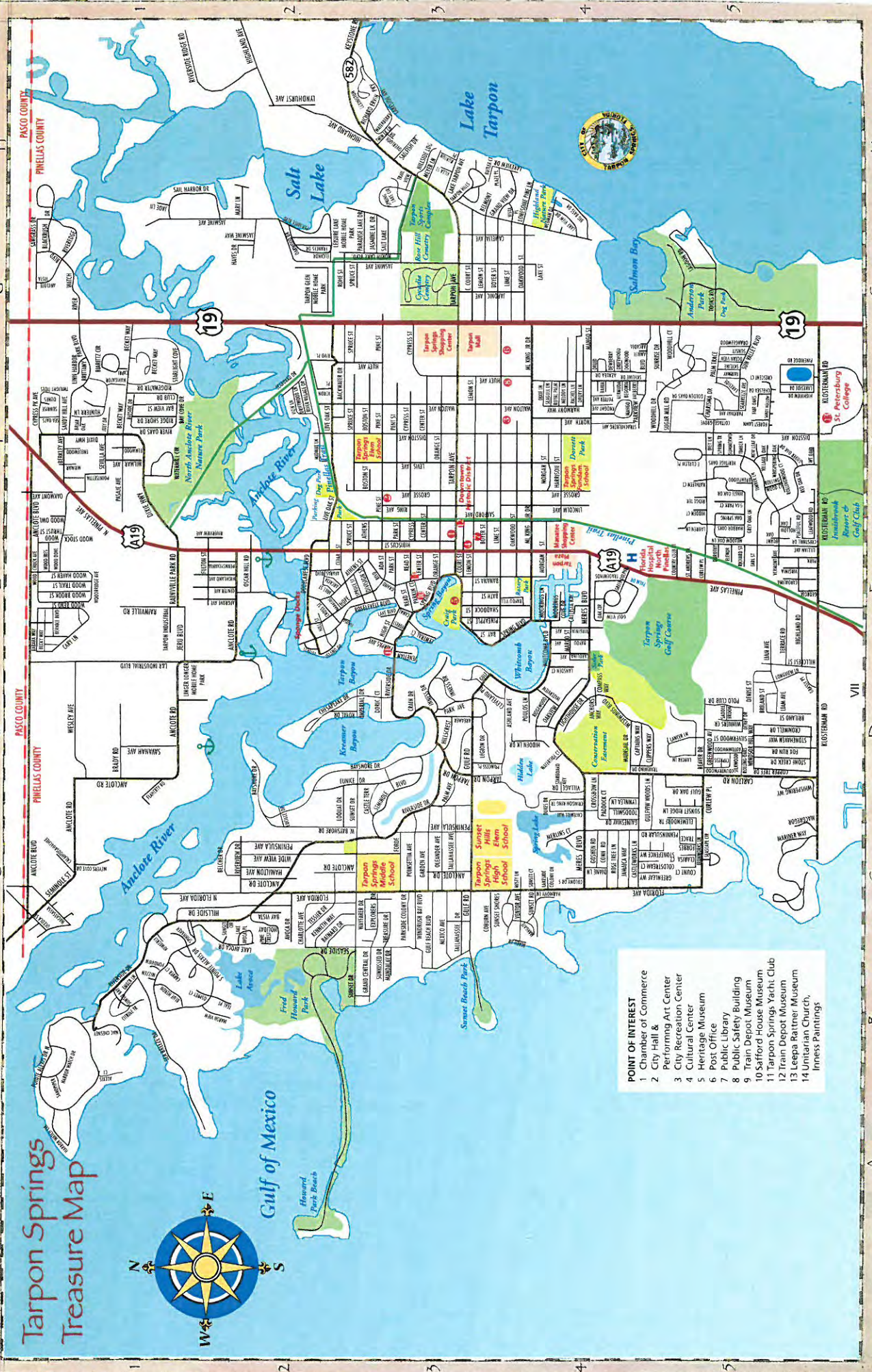
Executive Director

Tarpon Springs Treasure Map



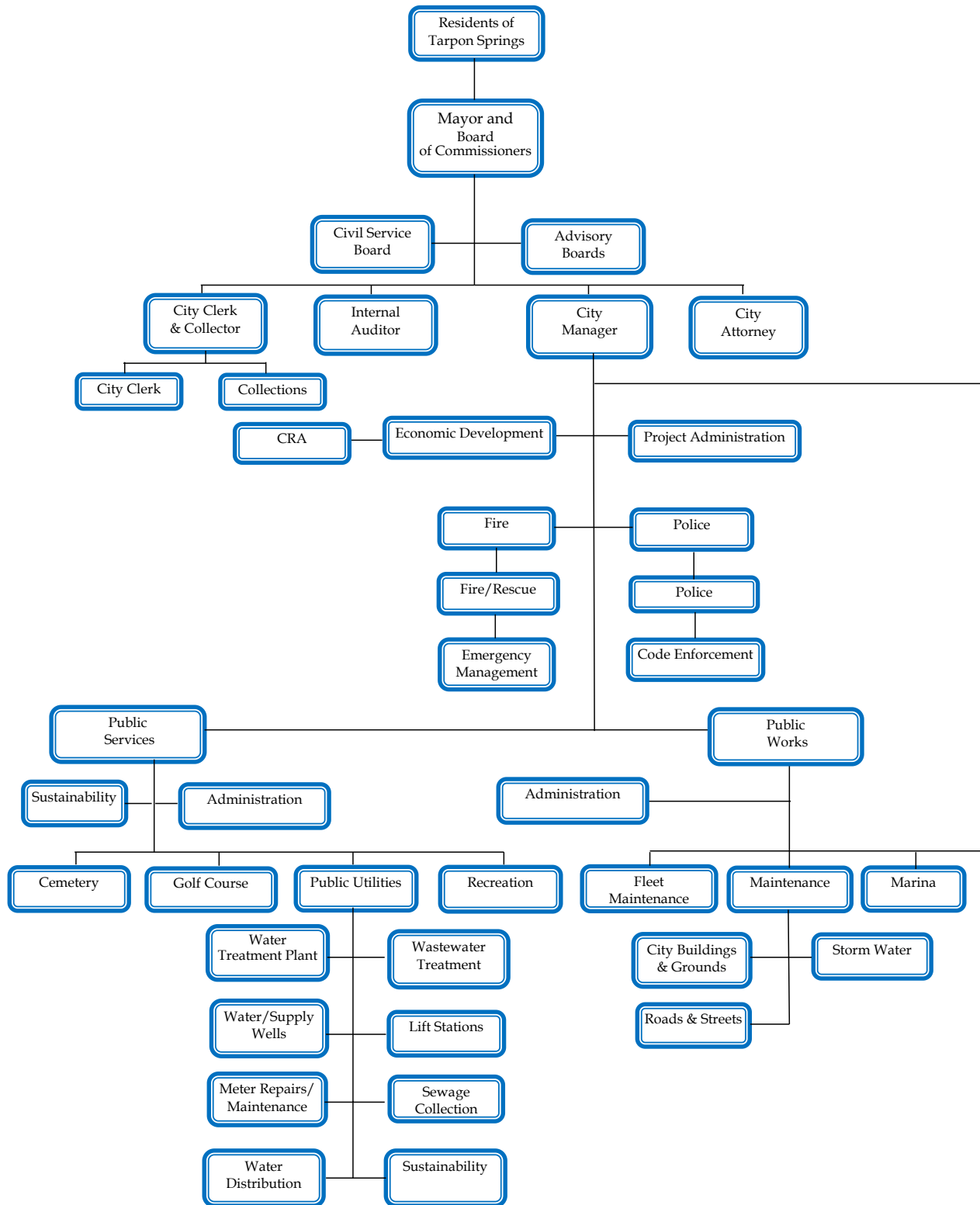
Gulf of Mexico

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

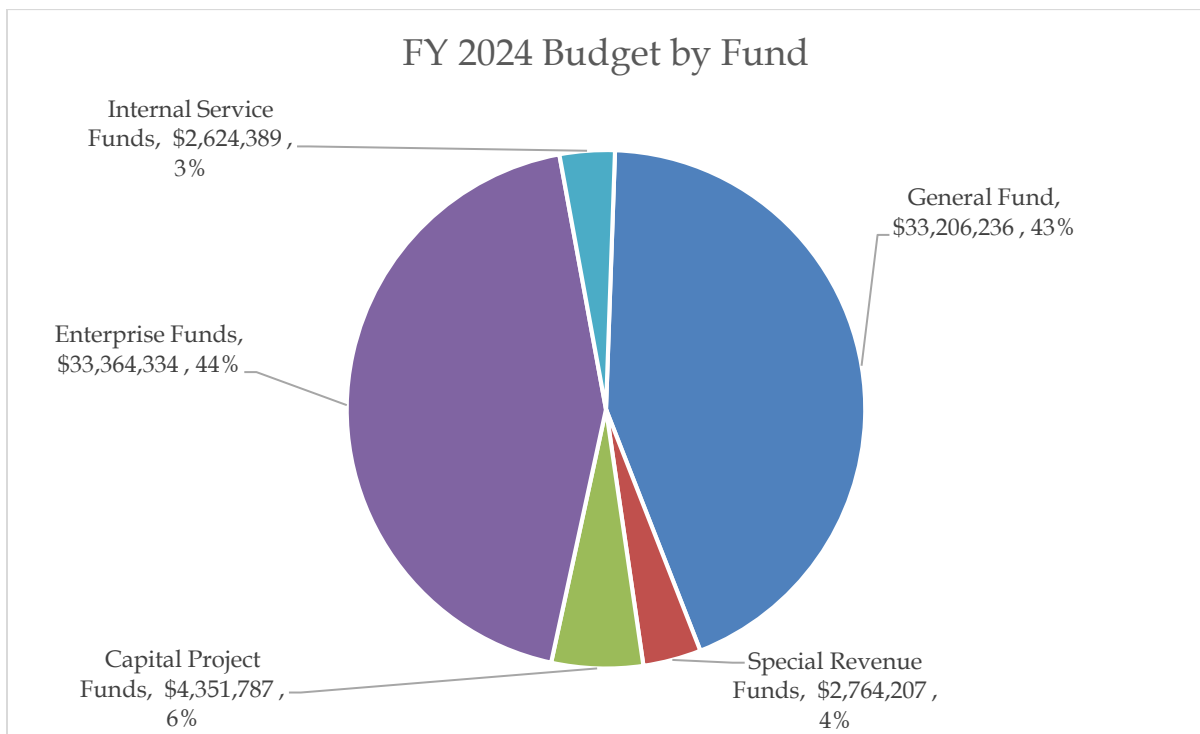
Organizational Chart



Executive Summary – Budget Message

The operating budget for the City of Tarpon Springs for Fiscal year 2024 totals \$76,310,953 for all funds. This is an increase of \$624,650 or 0.8% from the Fiscal Year 2023 Adopted Budget. A large portion of the increase is related to personnel costs and operating costs consisting of electric, insurance, repairs & maintenance, the sanitation contract, and operating supplies.

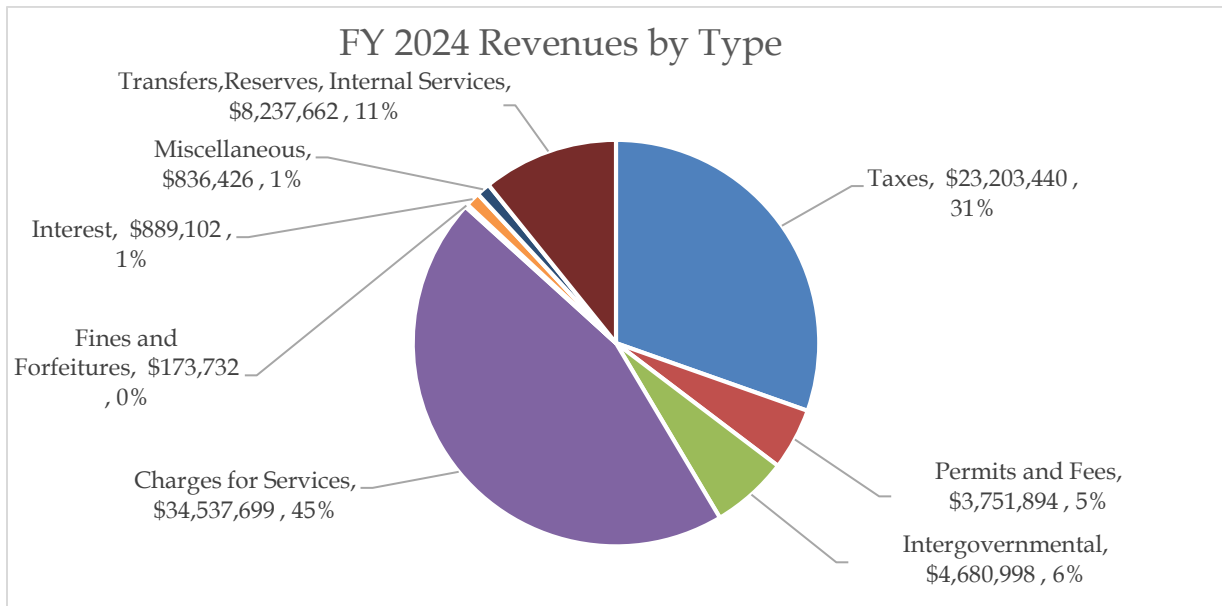
The City's budget is comprised of a number of different funds which are set up to accomplish different functions. This allows for segregation and tracking of the full cost of different City operations and programs. The following graph shows the dollar amount budgeted for the City's operating funds.



Operating Budget Revenues:

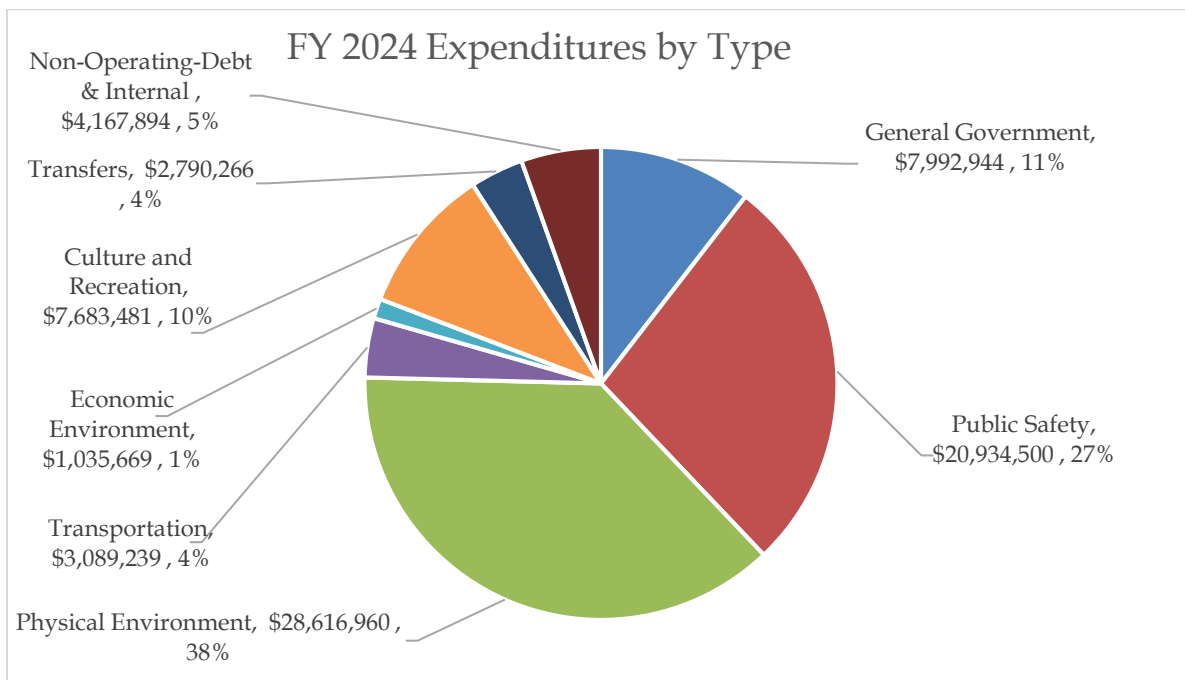
Revenues funding the operation of the government come from various sources as illustrated in the following graph. The single largest source of revenue comes from Charges for Services at \$34.5 million or 45% of the total operating budget. The majority of the City's charges for services revenue is generated by the City's enterprise fund systems such as water-sewer, sanitation and stormwater. The second largest source of revenue is taxes at \$23.2 million or 31% 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 \$28.6 million or 38% 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 \$20.9 million or 27% 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 seven new positions in the FY 2024 budget. Six are Fire Fighter/Paramedic positions, and the other is an additional Project Inspector that was approved in the FY 2023 Budget. Three Firefighter/Paramedic positions will be funded by Pinellas County for half a year beginning April 1, 2024, and fully funded thereafter annually through the General Fund. The other three positions will be fully funded through the SAFER Grant for three years. The General Fund will absorb these three positions after the third year. The Project Inspector position is allocated at 29% General Fund, 52% Water & Sewer Fund, and 19% Stormwater Fund.

Police and Fire Union employees wage increases are budgeted at 5% for FY 2024, as union contract negotiations are ongoing. Pay increases have been funded in the Proposed Budget for FY 2024 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, Health, Life, & Dental Insurances have all been budgeted for 10% increases.

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. Costs of operating supplies are increasing across all departments in the current economy, along with vehicle repairs and maintenance, electric costs, and property/liability insurance budgeted with a 10% increase. The capitalization threshold now at \$5,000 minimum versus \$1,000 previously, shifts more purchases to operating versus capital.

Capital Outlay requirements:

Capital expenditures in the operating budget total over \$8.9 million, \$3.9 million of this total is in the Enterprise Funds. The remaining balance of capital projects is within the Capital Project Funds, Impact Funds, CRA Fund, American Rescue Plan Fund, and General Fund. The Capital Improvement Program (CIP) for FY 2024 totals \$8.0 million and includes the expenditures mentioned above, the five year CIP for FY 2024 through FY 2028 totals \$29.5 million.

Debt Service:

Debt Service in the operating budget totals \$2.7 million. Included in this number is \$2,044,801 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. The 2020 Ladder Truck has a principal and interest payment of \$239,599, which will be the final payment for the truck. The 2021 Fire Truck has a principal and interest payment of \$178,633, with three more payments remaining. The 2022 Fire Truck Lease has a principal and interest payment of \$196,889, with five more payments remaining.

Executive Summary – Budget Message

General Fund Budget

The General Fund operating budget for the City of Tarpon Springs for Fiscal year 2024 totals \$33,206,236. This is an increase of \$2,133,267 or 6.9% from the Fiscal Year 2023 Adopted Budget. The largest portion of the increase is personnel service costs \$1,468,896, which is related to the new positions added, a 5% budgeted increase for general employee salaries, a 5% budgeted increase for police and fire wages, requirements for police and fire pensions, and the 10% increase for Health, Life, & Dental 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.

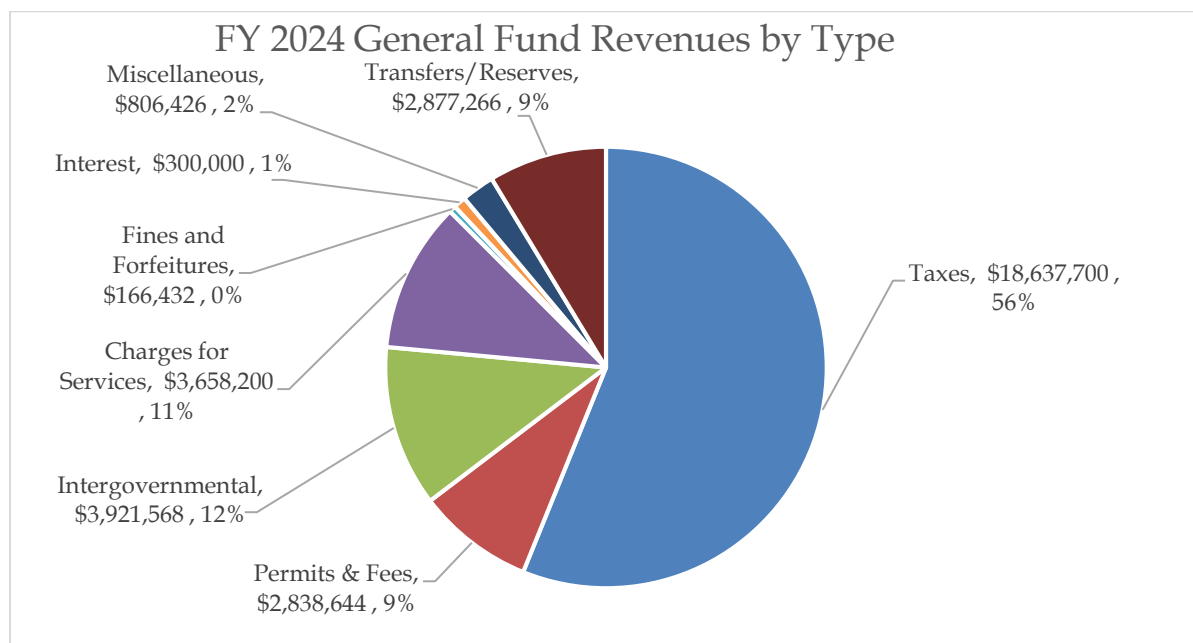
General Fund Revenues:

The General Fund is supported by ad valorem tax revenues. Ad valorem tax revenue of \$13,826,554 or 42% of the total operating budget, represents the largest single source of General Fund revenue. The taxable value of property values are estimated to increase 11.67%, which is providing the revenue increase necessary for the City to provide the required services of the City. Other taxes include; Utility Taxes \$3.8 million consisting of electric, water and gas; Communication Service Tax \$911,551 and Local Business Taxes \$114,333.

Permits and Fees include Franchise Fees for \$2.2 million consisting of Electric and Gas, also included in this category are Building Permit related fees in the amount of \$553,888.

Charges for Services include funding from the County for EMS \$1.9 million and Fire \$460,062, and also included in this category is \$402,770 from the School district for School Resource Officer funding.

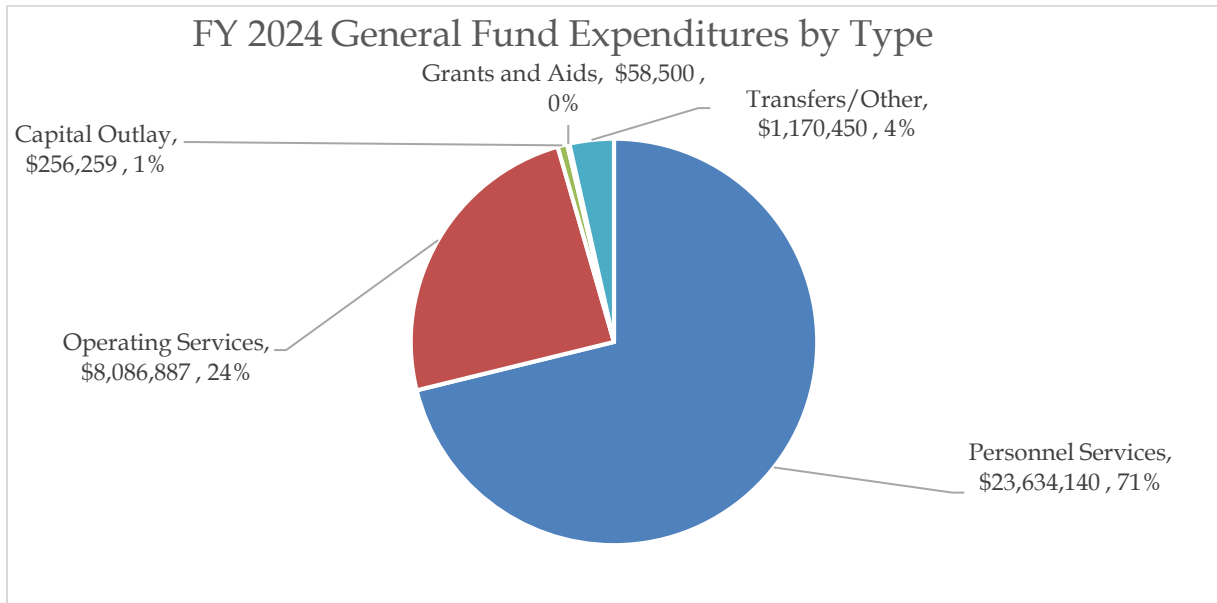
Intergovernmental revenues include Half Cent Sales Tax \$2.1 million, State Revenue Sharing \$1.3 million, and Library Cooperative \$267,830.



Executive Summary – Budget Message

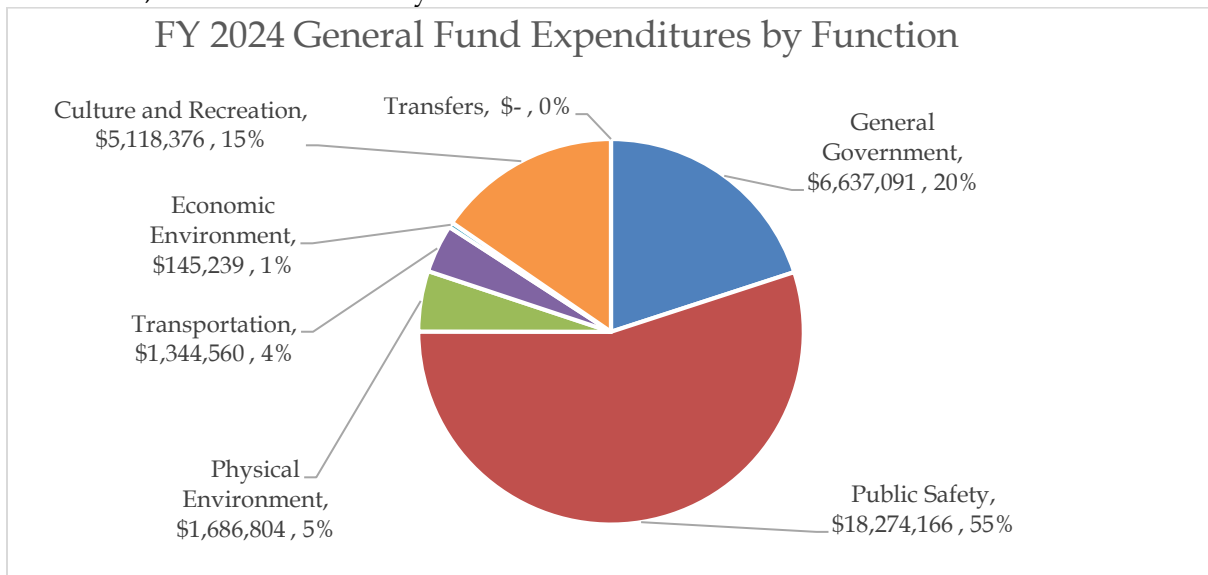
General Fund Expenditures by Category:

Looking at the General Fund expenditures by type the single largest investment is in personnel at \$23.6 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 \$8.1 million or 24% 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 2024 is \$18.3 million or 55% of the total General Fund budget. The General Government Administration makes up the next largest at \$6.6 million or 20%. Departments included in General Government are Management, Finance, Procurement, IT, Legal, and Human Resources etc. Culture and Recreation makes up the third largest at \$5.1 million or 15% which includes Parks, Recreation, Cultural and Library.



Executive Summary – Budget Message

Community Redevelopment Agency (CRA) Budget

The CRA was created by statutory authority in 2001. The CRA encompasses a defined area as set up by the CRA. The governing board of the CRA is the City Commission. The CRA is funded by tax increment financing, the increase in ad valorem taxable values above the 2001 base year for both the City and County are used specifically for the CRA area. Taxable values are estimated to increase 11.35% within the CRA. The CRA expires after 30 years.

The CRA budget for the City of Tarpon Springs for Fiscal year 2024 totals \$890,430. This is an increase of \$104,697 or 13.3% from the Fiscal Year 2023 Adopted Budget. The largest portion of the expenditure increase is related to capital projects, \$100,000. These include a downtown flex pave, Mother Meres improvements, and landscaping improvements.

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 2024 is \$467,083 and the estimated portion from the County is \$419,369.

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. Revenue Sufficiency Studies are performed for Water & Sewer and Stormwater to ensure the rates are sufficient to sustain the systems. Refuse and recycling rate increases will be determined annually by the CPI in March, with a maximum of 3%. Stormwater rates will increase as has been approved.

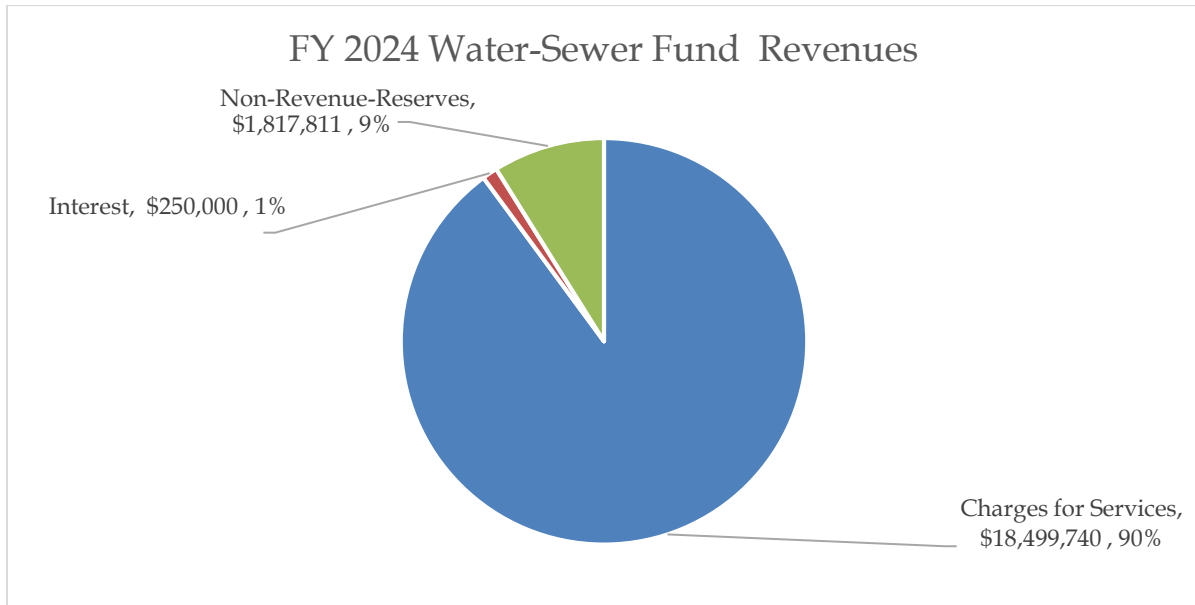
Water-Sewer Fund Budget

The Water-Sewer Fund operating budget for the City of Tarpon Springs for Fiscal year 2024 totals \$20,567,551. This is an increase of \$16,395 or 0.1% from the Fiscal Year 2023 Adopted Budget. The largest portion of the increase is related to operating expenditure costs of \$1.2 million, offset by capital outlay decreasing \$1.8 million.

Water-Sewer Fund Revenues:

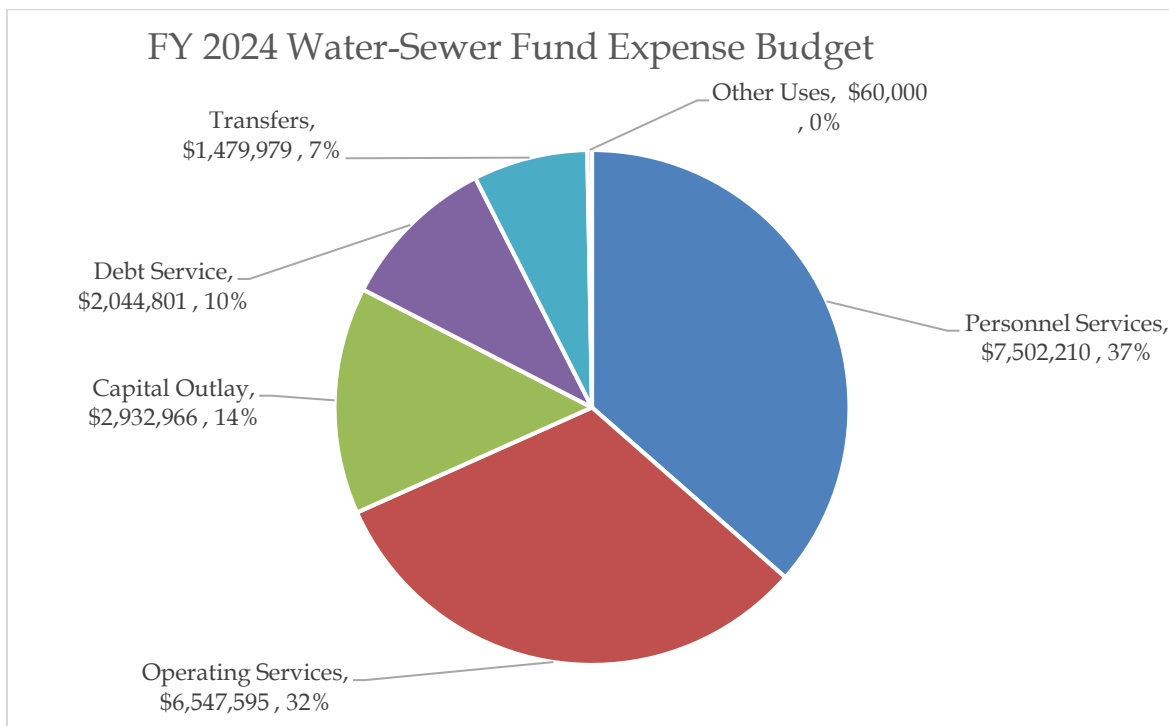
The Water-Sewer Fund is supported by user fees on water, sewer and reclaimed services. Charges for Services is the largest component of the Water-Sewer Fund revenue budget with \$18.5 million or 90% of the revenues. Rate increases for water, sewer and reclaimed were approved for ten years through FY 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. A Revenue Sufficiency Study is in process and should be completed in July 2023.

Executive Summary – Budget Message



Water-Sewer Fund Expenses:

Looking at the Water-Sewer expenses by type the single largest investment is in Personnel at \$7.5 million or 37%. 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 \$6.5 million or 32%. It includes the cost for services and commodities; with inflation raising the costs \$1,225,815 or 23% from FY 2023. The third largest expense is for capital outlay at \$2.9 million, a \$1,783,684 decrease from FY 2023.



Executive Summary – Budget Message

Sanitation Fund Budget

The Sanitation Fund operating budget for the City of Tarpon Springs for Fiscal year 2024 totals \$8,082,723. This is an increase of \$427,037 or 5.6% from the Fiscal Year 2023 Adopted Budget. The largest portion of the increase is related to operating service costs \$476,681 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 \$8.1 million or 100% of the revenues. The refuse and recycling rate increase will be based on the new contract for FY 2024, 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, with a maximum of 3%.

Sanitation Fund Expenses:

Looking at the Sanitation expenses by type the single largest expense is for operating services at \$6.8 million or 84% of the total Sanitation Fund budget. The majority of the operating services expense is for the refuse and recycling contractor estimated at \$6.1 million. March 31, 2024 will be the start of the third 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 2024 totals \$2,051,279. This is an increase of \$91,930 or 4.7% from the Fiscal Year 2023 Adopted Budget. The largest portion of the increase is related to personnel 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 \$2.1 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 2024 the rate will be \$10.15 per equivalent stormwater unit (ESU).

Stormwater Fund Expenses:

Looking at the Stormwater expenses by type the single largest expense is for Personnel Services at \$752,898 or 37% 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 2024 totals \$1,966,500. This is an increase of \$315,531, or 19% from the Fiscal Year 2023 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 \$2.0 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 \$1,059,177 or 54% of the total Golf Course Fund budget. The largest portion of the operating expenses is for the maintenance contract at approximately \$563,600. 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 2024 totals \$150,683. This is an increase of \$10,179, or 7% from the Fiscal Year 2023 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 \$150,683 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 improved 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 \$74,702 or 50% of the total Marina Fund budget. The next largest expense is for operating services at \$62,963 or 42% of the total Marina Fund budget.

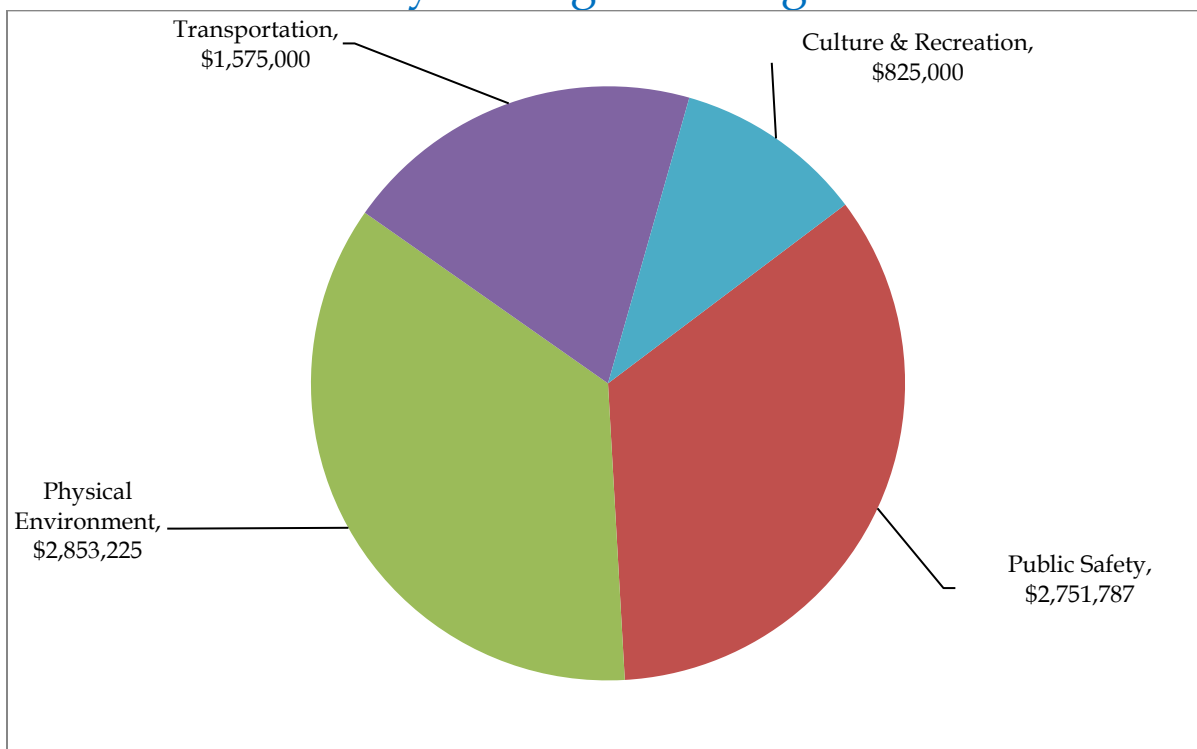
Capital Improvements Program

The adopted CIP for FY 2024 to FY 2028 includes projects totaling \$29,514,834, with \$8,005,012 included in FY 2024. 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.

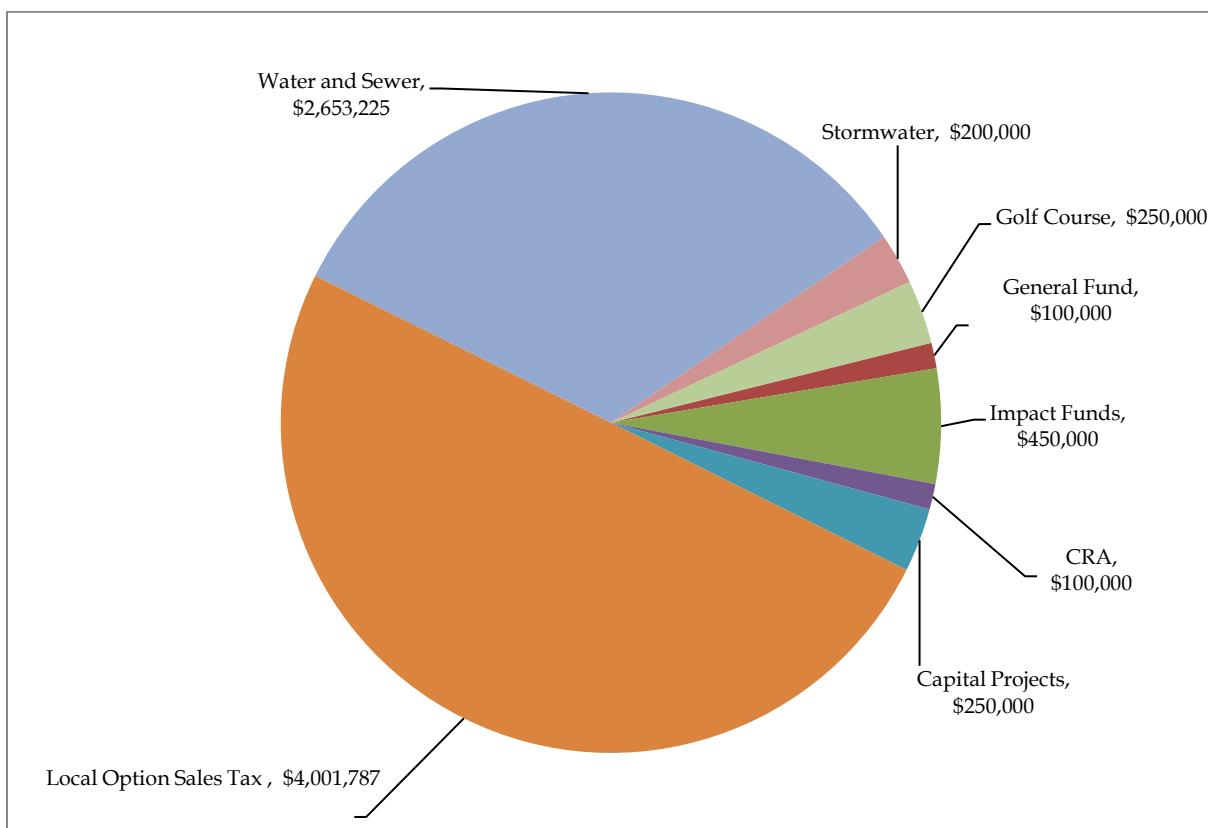
Capital Improvements Program FY 2024:

The following graphs feature the FY 2024 Projects totaling \$8,005,012 by Type with the largest category being Physical Environment at \$2.9 million or 36%.

Executive Summary – Budget Message



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

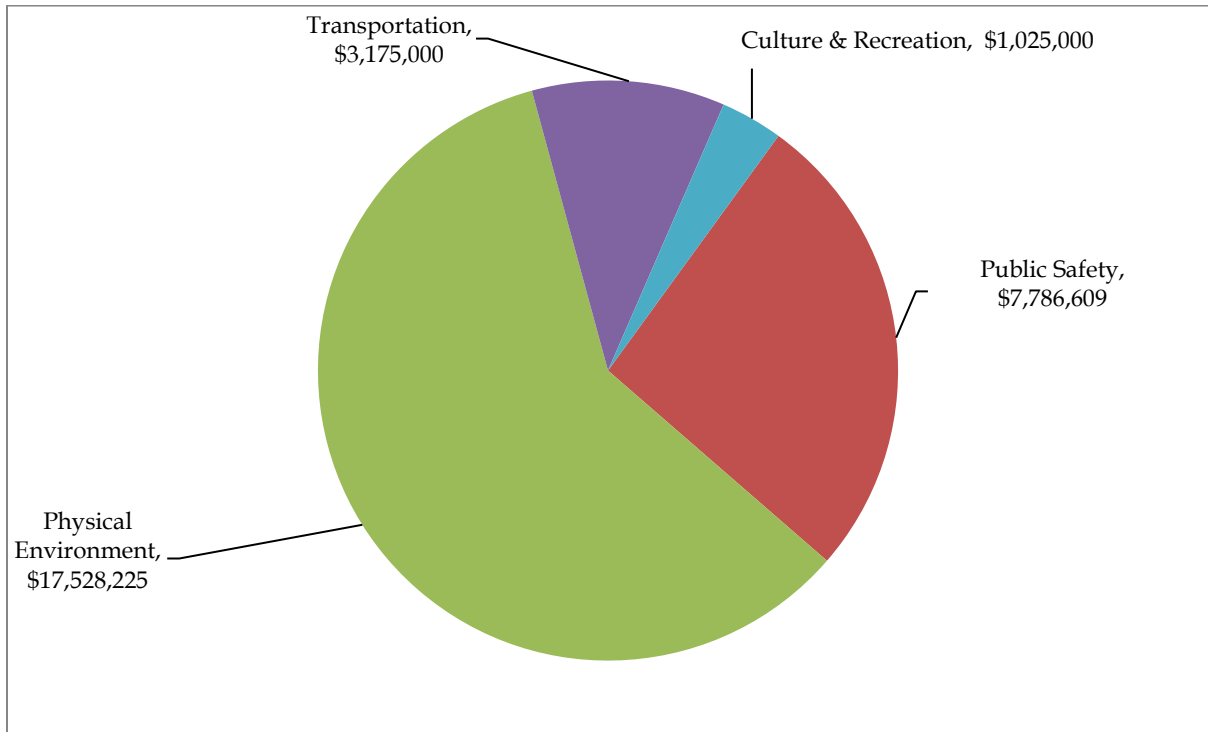


The larger capital projects are for new water and sewer lines, future raw wells, and aeration basin concrete rehabilitation.

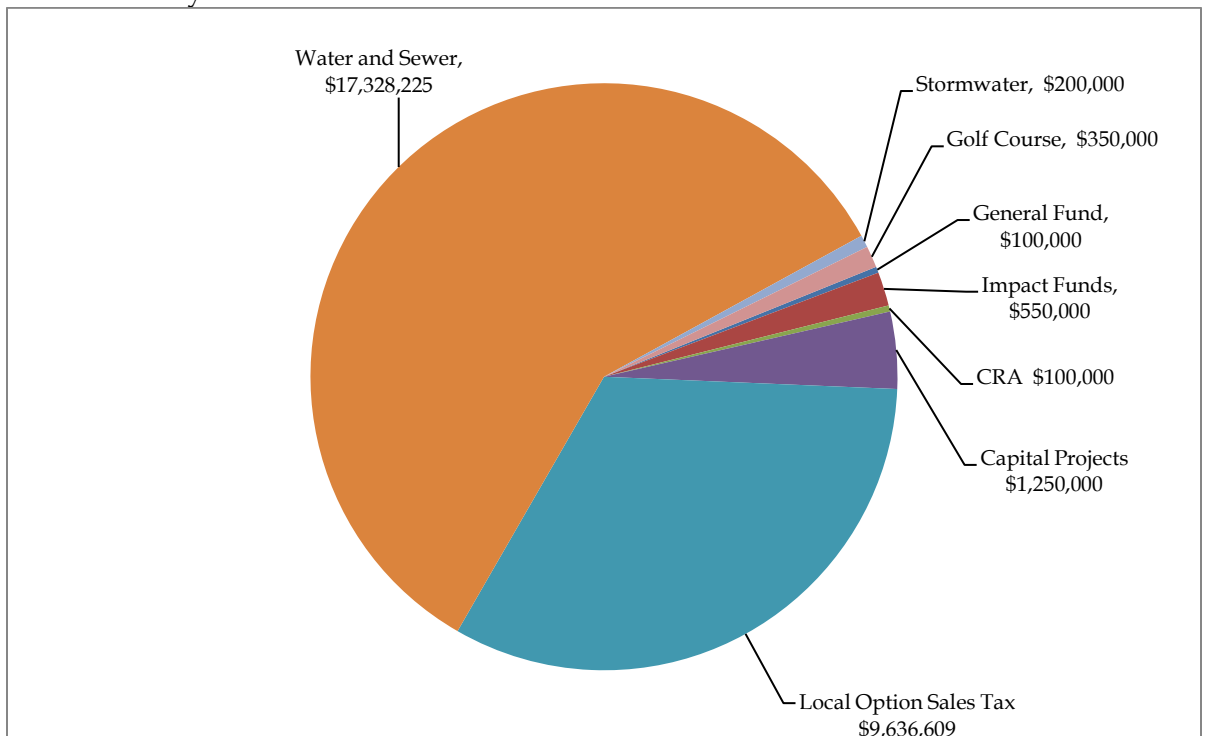
Executive Summary – Budget Message

Capital Improvements Program FY 2024 through FY 2028:

The following graphs feature the five-year FY 2024 through FY 2028 Projects totaling \$29,514,834 by Type with the largest category being Physical Environment at \$17.5 million or 59%.



The majority of Physical Environment capital projects for FY 2024 through FY 2028 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 2024

February 28, 2023	Departments begin entering their budget.
May, 2023	Preliminary budget to City Manager.
May, 2023	City Manager meets with departments on budget.
June – August, 2023	Budget Advisory Meetings on Budget.
June 6, 2023	Public Hearing on budget.
July 1, 2023	Property Appraiser certified taxable values delivered.
July 7, 2023	Proposed Budget to City Commission.
July 12, 2023	City Commission's first budget workshop.
July 18, 2023	City Commission's second budget workshop.
July 25, 2023	City Commission establishes maximum millage rate.
July 27, 2023	City Commission's third budget workshop.
August 3, 2023	City Commission's fourth budget workshop (if necessary).
August 21, 2023	Trim notices mailed by County Property Appraiser.
September 6, 2023	First Public Hearing on tentative millage rate and budget.
September 20, 2023	Second Public Hearing on final millage rate and budget
October 1, 2023	FY 2024 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.

City of Tarpon Springs

Strategic Plan

Mission

To protect, preserve, and enrich the heritage, traditions, and independence of the City through quality services and a commitment to excellence.

Vision

An inclusive and prosperous community guided by our history, traditions, and natural environment.

Core Values

Fiscal Accountability – Community First – Visionary Leadership – Communication & Transparency



Infrastructure



Community
Engagement



Quality of Life



Culture, Heritage, &
Preservation



Smart Growth &
Redevelopment



Good
Governance

Strategic Goals & Objectives

Focus Areas

Infrastructure

Goal A.1: A City-Wide Clean Energy Program

A1.1 Objective 1: Research, develop and initiate a city-wide renewable energy plan

A.1.2 Objective 2: Expand a city-wide energy efficiency program

Goal A.2: A Comprehensive Infrastructure Master Plan

A2.1 Objective 1: An integrated planning process to develop a capital improvements plan

A2.2 Objective 2: Implement a capital improvements plan that improves, restores, expands and modernizes our roads, sewers, waterways, utilities, and other infrastructure

A2.3 Objective 3: Formalize a city-wide maintenance plan to improve the City's infrastructure (utilities, IT, buildings, etc.)

Goal A.3: Environmental Impact Preparedness

A.3.1 Objective 1: Develop a Sustainability Plan that includes a vulnerability assessment and adaptive action strategy

A3.2 Objective 2: Update the emergency preparedness plan responding to environmental and emergency impacts

Quality of Life

Goal B.1: Water Quality Protection (Rivers, Bayous, and Beaches)

B.1.1 Objective 1: Maintain Stormwater action plan for environmental cleanliness for waterways, streets, stormwater, sidewalks, drinking water, sewage, beaches, and parks

B.1.2 Objective 2: Reduce loss and improve health of wetlands and buffers (mitigate invasive species)

B.1.3 Objective 3: Minimize impact of wastewater on the environment

Strategic Goals & Objectives

B.1.4 Objective 4: Maintain navigable river and waterways

Goal B.2: A Healthy Tree Canopy

B.2.1 Objective 1: Complete and maintain a tree inventory

B.2.2 Objective 2: Reduce urban heat islands and increase shade tree plantings

B.2.3 Objective 3: Access and amend tree preservation ordinances

Goal B.3: A Safe, Pedestrian-Friendly Community

B.3.1 Objective 1: Increase safe access to multi-modal transportation such as walking, biking, local transit, shuttles, waterways, etc.

B.3.2 Objective 2: Continue a sense of security by maintaining and supporting a high level of public safety commensurate with growth

Culture, Heritage, & Preservation

Goal C.1: Protect the City's Unique Cultural Heritage & Identity

C.1.1 Objective 1: Market and promote the rich cultural heritage, resources, and diversity of the city

C.1.2 Objective 2: Create a plan to connect the cultural footprint throughout the city

C.1.3 Objective 3: Seek grant opportunities to preserve the culture and rich heritage

Goal C.2: Smart Growth and Redevelopment That Incorporates Historic Community Characteristics

C.2.1 Objective 1: Incorporate culture, heritage, and preservation into sustainability planning

C.2.2 Objective 2: Strengthen the comprehensive and land use regulations with stronger adherence to historic community characteristics

Strategic Goals & Objectives

Smart Growth & Redevelopment

Goal D.1: Expand and Diversify Local Employment

Opportunities That Support a Living Wage

D.1.1 Objective 1: Evaluate economic challenges of redevelopment and develop an asset-based economic strategy for the city

D.1.2 Objective 2: Increase “clean industrial” and business park development

D.1.3 Objective 3: Develop a plan for remaining developable land (north side of the river)

Goal D.2: Attainable Housing for All Income Levels

D.2.1 Objective 1: Develop plan for attainable housing

D.2.2 Objective 2: Encourage infill redevelopment through incentives for vacant and unkempt properties

D.2.3 Objective 3: Incentivize eco-friendly building practices that reduce the cost of ownership & maintenance

Goal D.3: A Vibrant, Life-Long Community Where People Can Meet All Daily Needs of Living & Comfortably “Age in Place”

D.3.1 Objective 1: Evaluate/study the linkage between walkability, multimodal transportation, and attainable housing to inform areas most suitable for mixed use redevelopment

D.3.2 Objective 2: Identify unmet needs of daily living within the city and develop strategies to address those needs

Community Engagement

Goal E.1: Continuous Interactive Communication With Residents

E.1.1 Objective 1: Research and develop a cohesive communications strategy (i.e. a strategy that identifies key messages, target audience, and a tactical implementation plan)

Strategic Goals & Objectives

Goal E.2: Expanded Community Outreach

E.2.1 Objective 1: Upon Completion of E.1.1, develop a plan to reach local organizations, HOAs, community and neighborhood centers through community liaisons, speakers' bureaus or other methodologies

E.2.2 Objective 2: Evaluate the community calendar: expand the awareness and use of the comprehensive community calendar on the Explore Tarpon Springs website

<https://exploretarponsprings.com/events-calendar>

Good Governance

Goal F.1: Continuous Improvement and Innovation Through a Culture of Accountability, Open-Mindedness, and Respect

F.1.1 Objective 1: Determine best methodology to measure employee satisfaction and improve employee engagement & relations

F.1.2 Objective 2: Create and maintain city-wide process improvements strategy

F.1.3 Objective 3: Encourage and promote relevant education for all city staff, elected officials, and advisory boards

F.1.4 Objective 4: Identify and implement benchmarking leadership practices across all levels of the city

Goal F.2: Effective and Efficient Implementation of City Policies and Plans

F.2.1 Objective 1: Utilize the strategic plan as a tool to prioritize budgeting, as well as annual and long-range capital expenditures

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 2024 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 2024 (5.37 per mill) remains the same as FY 2023 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 estimated to increase 11.67% for FY 2024 due to the assessments/appraisals continuing to increase taxable assessed values.

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 2024.

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 2024 are projected to be \$2,290,266 these include Sanitation Fund \$646,218, Water and Sewer Fund \$1,479,979, and Stormwater Fund \$164,069. 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 \$33,206,236 for FY 2024, dictating a minimum General Fund unassigned reserve balance of \$6,641,247. The General Fund unassigned reserve balance for FY 2024 is estimated to be \$8.7 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, 2023: a Utility Revenue Bond Series 2013 A-1 with a principal balance of \$4,960,000 and a Utility Revenue Bond Series 2013 A-2 with a principal balance of \$22,645,000, for a total of \$27,605,000. 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, 2023 of \$232,559, a 2021 fire truck with a principal balance at September 30, 2023 of \$517,677. 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 \$29,255,130 at September 30, 2023.

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

A Water & Sewer rate study is currently in process and should be completed in July 2023.

Stormwater \$.50 increase from \$9.65 to \$10.15 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 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 loan is projected to be paid in full in FY 2024, as the Fire Impact Fund is scheduled to repay the final \$21,694 owed in Fiscal Year 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 loan is projected to be paid in full in FY 2024, as the CRA Fund is scheduled to repay the final \$100,000 owed in Fiscal Year 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 2024 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.

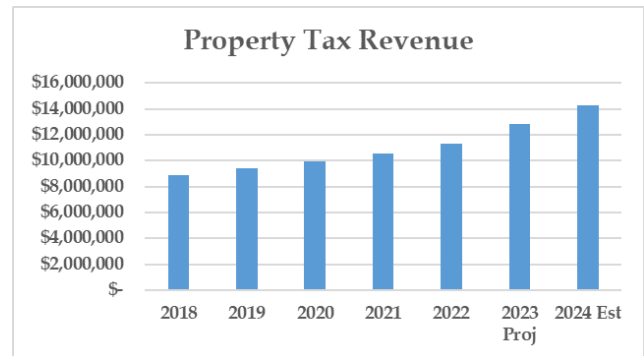
Police Officers Pension Fund, Firefighters Pension Fund, and General Employees’ Pension Fund.

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.

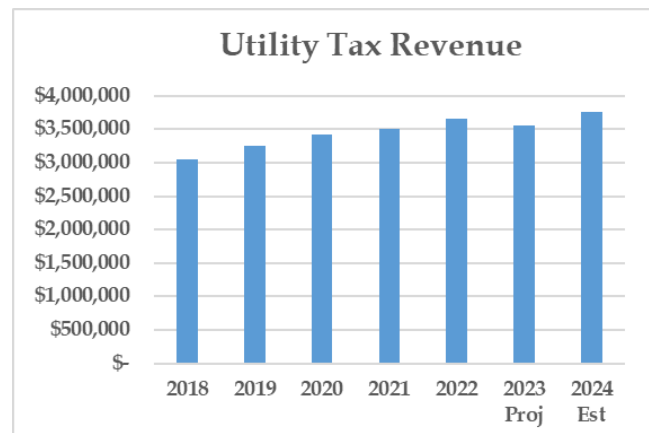
Property Tax Revenue

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 2024, the City's certified taxable values are estimated at \$2.8 billion, an increase of approximately \$290.0 million or 11.67% in the City's tax base from the previous year. The City has estimated collecting \$14.3 million of ad valorem tax in FY 2024, \$13.8 to support General Fund operations and \$467,083 to support the CRA Fund. Anticipated revenues for FY 2024 reflect an increase of approximately \$1,491,656 over the prior year due to increased property values. Property tax revenues represent approximately 42% of total General Fund revenue and 52% of CRA Fund revenue.



Utility Tax Revenue

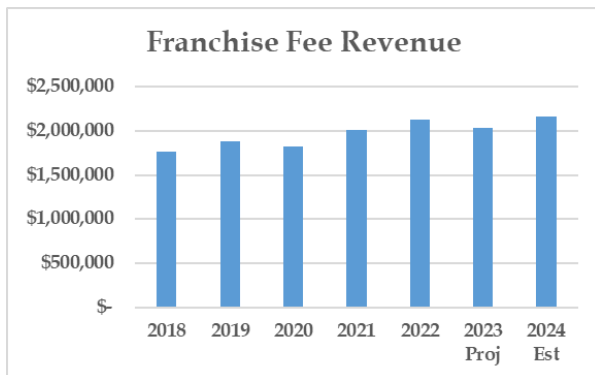
State Statutes allow the City to levy utility tax on the purchase of electricity, metered or bottled gas, fuel oil and water service within the City limits. The tax is levied at the State allowed maximum of \$.04 per gallon for fuel oil and 10% of all services provided by the remaining utilities. Revenue estimates are based on expected growth and historical trends. Collections from utility taxes are estimated at \$3.8 million for FY 2024; which represents \$2.8 million for electricity, \$844,189 for water, \$115,889 for natural gas and \$44,537 for propane. Utility Tax revenue represents approximately 11% of total General Fund revenues.



Major Revenue Sources of the City

Franchise Fee Revenue

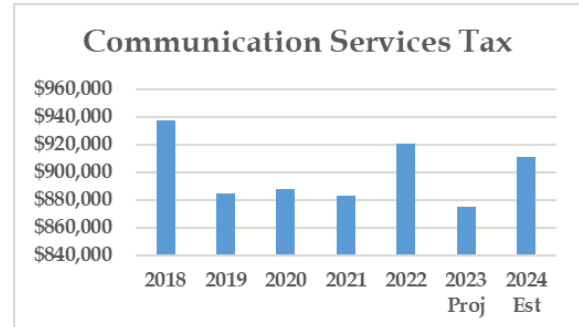
Public Utilities must pay a franchise fee to the City in return for the right to use public rights of way for transmission lines, pipes, wires etc. The City collects a franchise fee of 6% of gross receipts levied on a business for the purpose of operating a franchise for Electricity (Duke Energy) and 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 \$2.2 million for Fiscal Year 2024; which represents electric revenues estimated at \$2,058,371 and gas revenues estimated at \$112,027. Franchise Fee revenue represents approximately 7% of total General Fund revenues.



Communications Services Tax

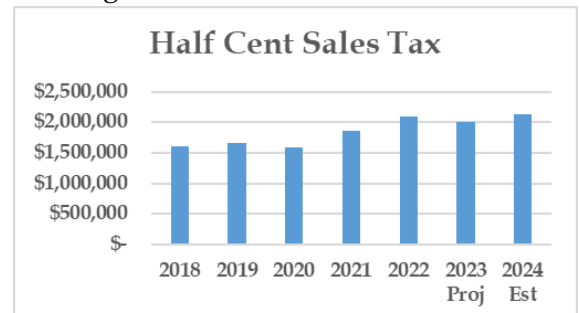
Effective October 1, 2001, municipalities may no longer charge a Franchise Fee or Utility Tax on any type of communication service, including telecommunications, cable TV and satellite transmissions. The Communication Services Tax replaces the previous franchise fee and utility tax. The Communication 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 \$911,551 for Fiscal Year 2024, representing approximately 3% of total General Fund revenues.

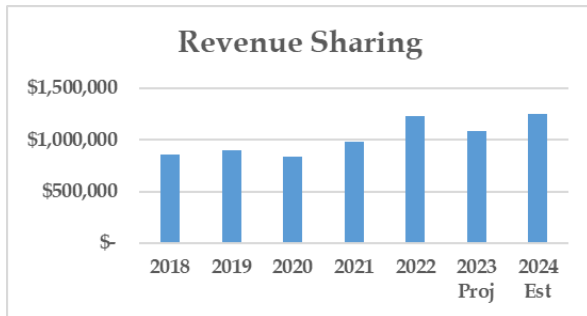


State Shared Revenues

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 \$3.5 million for Fiscal Year 2024; Half Cent Sales Tax \$2,139,637 (6% of total General Fund revenues); Revenue Sharing \$1,256,831 (4% of total General Fund revenues); Mobile Home Licenses \$23,396; and Alcohol Beverage Licenses \$37,926.



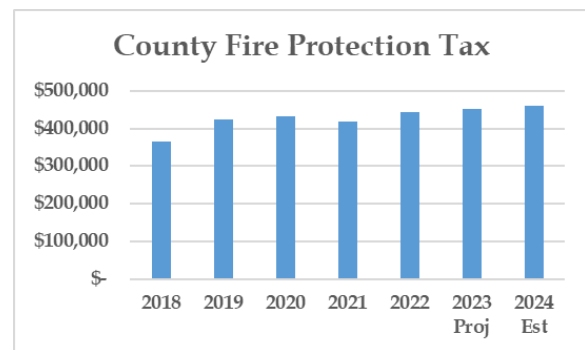
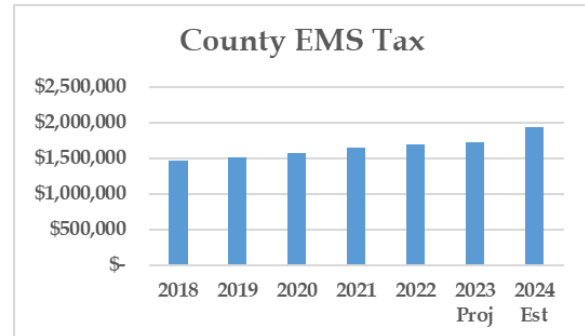
Major Revenue Sources of the City



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 2024 at; County EMS Tax \$1,946,433 (6% of total General Fund revenues); County Fire Protection Tax \$460,062 (1% of total General Fund revenues); School Resource Officers \$402,770 (1% of total General Fund revenues); and Pinellas County Library

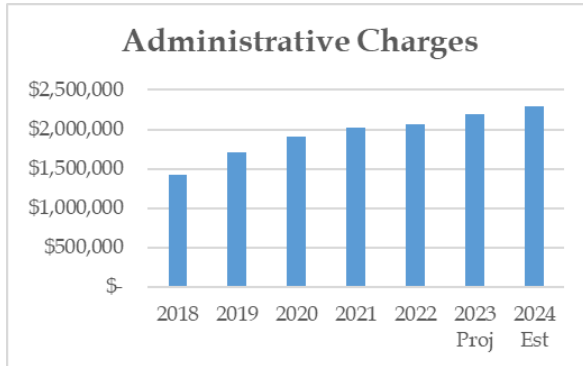
Cooperative \$267,830 (1% of total General Fund revenues).



Administrative Charges - Transfer In to General Fund

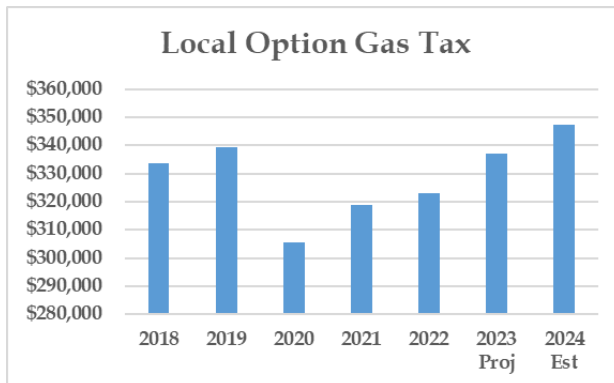
Enterprise Funds do not have administrative support staff for direct services they utilize that are provided by the General Fund Departments. To reimburse the General Fund for these services a transfer is performed based on 8% of the charges for services revenue from the Sanitation, Water-Sewer and Stormwater 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 \$2,290,266 for Fiscal Year 2024.

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 2024, Local Option Gas Tax revenues are budgeted at \$347,255.

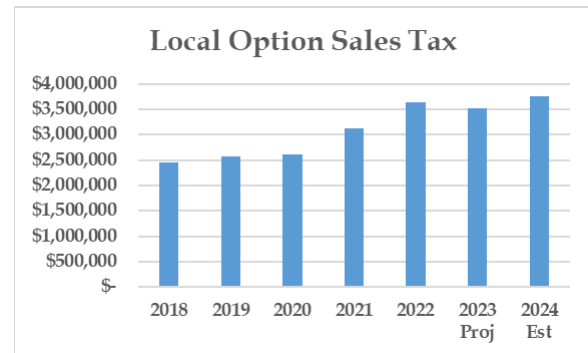


Local Option Sales Tax Fund (Penny Fund)

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.

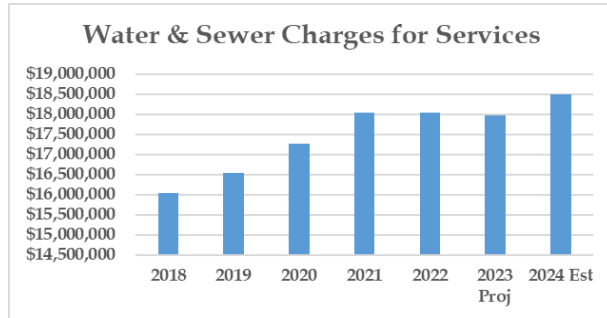
Proceeds of the tax may be used only for property acquisition, new construction, improvement of infrastructure, and the purchase of public safety vehicles with an estimated useful life of five years or more. Revenues are estimated based on expected growth, historical trends as well as calculations by the Florida Department of Revenues Office of Tax Research. For Fiscal Year 2024, Local Option Sales Tax revenues are budgeted at \$3,751,402.



Water and Sewer Operating Revenue

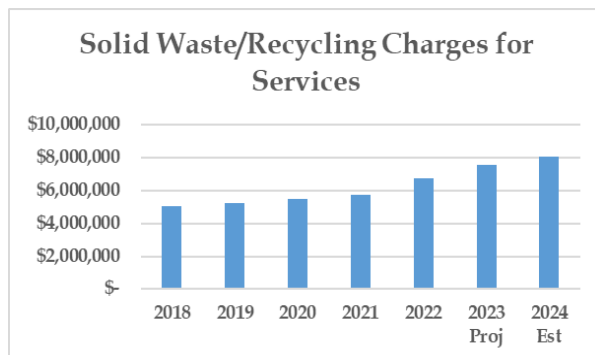
The Water and Sewer Utility Fund is the City's largest utility operation. The City obtains an independent rate study on a regular basis. Rate increases for water, sewer and reclaimed were approved for ten years through FY 2028 at 2.75% each year. However, a Revenue Sufficiency Study was completed in 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. A Study is currently in process and should be completed in July. Water and Sewer charges for services revenues are budgeted at \$18,499,740 for Fiscal Year 2024.

Major Revenue Sources of the City



Solid Waste & Recycling Operating Revenue

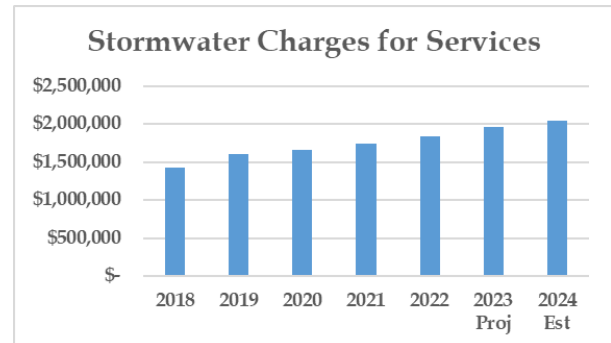
The Solid Waste and Recycling Utility Fund is the City's second largest utility operation. The City contracts out for the collection of solid waste and recycling. A new contract was approved for five years from March 31, 2022 to March 30, 2027. Rates will be adjusted according to the CPI per the city's contract. Solid Waste and Recycling charges for services revenues are budgeted at \$8,077,723 for Fiscal Year 2024.



Stormwater Operating Revenue

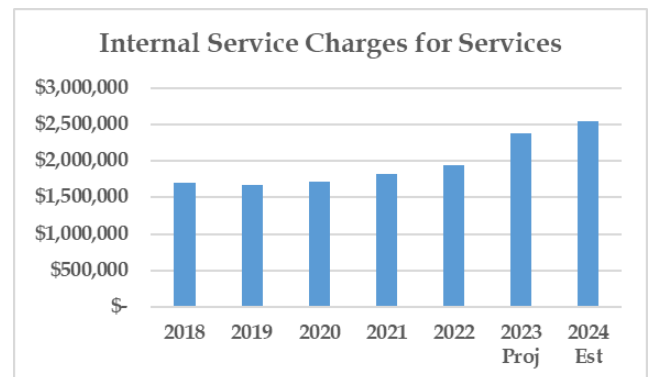
The Stormwater Utility Fund is the City's third largest utility operation. The City obtains an independent rate study on a regular basis. The last revenue sufficiency study was completed in 2021 which confirmed the current rate structure with increases of \$.50 annually per equivalent stormwater unit (ESU) through 2025. 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 \$2,051,279 for Fiscal Year 2024.



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 2024 are budgeted at \$2,547,452.



Related Financial Information

Budget Summary

City of Tarpon Springs - Fiscal Year 2024

<u>Estimated Revenues:</u>	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Taxes				
Ad Valorem	10,563,392	11,303,671	12,831,695	14,323,500
Utility Taxes	3,509,721	3,663,352	3,560,263	3,755,399
Communication Service Taxes	883,221	920,759	874,732	911,551
Sales & Use Taxes	3,600,142	4,069,979	3,999,648	4,212,990
Permits and Fees	3,547,411	3,383,508	3,573,269	3,751,894
Intergovernmental	5,138,110	4,962,457	4,167,120	4,680,998
Charges for Services	30,361,389	32,264,110	32,987,001	34,537,699
Fines and Forfeitures	310,282	215,973	189,376	173,732
Interest	212,158	(1,138,721)	536,178	889,102
Miscellaneous	1,394,364	1,824,048	820,645	836,426
Non-Revenues				
Transfers	2,370,015	2,869,499	2,696,946	2,790,266
Debt/Loan Proceeds	-	206,475	-	-
Internal Services	1,822,446	1,946,078	2,372,509	2,547,452
Total Revenues	63,712,651	66,491,188	68,609,382	73,411,009
Cash & Restricted Balances				
Brought Forward (Appropriated)	-	-	7,076,921	2,899,944
Total Estimated Revenues & Balances	\$ 63,712,651	\$ 66,491,188	\$ 75,686,303	\$ 76,310,953

Expenditures/Expenses:

General Government	5,582,136	6,395,969	10,038,959	7,992,944
Public Safety	16,180,317	18,326,937	19,222,830	20,934,500
Physical Environment	23,911,648	25,519,141	28,284,759	28,616,960
Transportation	2,397,784	2,891,017	3,002,312	3,089,239
Economic Environment	1,085,983	663,291	923,520	1,035,669
Culture and Recreation	5,432,457	6,104,886	7,505,568	7,683,481
Transfers	2,370,015	2,869,499	2,696,946	2,790,266
Debt Service	1,310,162	1,497,333	2,486,974	2,659,922
Internal Services	1,145,374	1,225,134	1,524,435	1,507,972
Total Appropriated Expenditures	\$ 59,415,876	\$ 65,493,207	\$ 75,686,303	\$ 76,310,953

Budget Summary by Fund

City of Tarpon Springs - Fiscal Year 2024

	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total
<u>Estimated Revenues:</u>						
Taxes						
Ad Valorem	13,856,417	467,083	-	-	-	14,323,500
Utility Taxes	3,755,399	-	-	-	-	3,755,399
Communication Service Taxes	911,551	-	-	-	-	911,551
Sales & Use Taxes	114,333	347,255	3,751,402	-	-	4,212,990
Permits and Fees	2,838,644	383,229	-	530,021	-	3,751,894
Intergovernmental	3,921,568	759,430	-	-	-	4,680,998
Charges for Services	3,658,200	-	64,137	30,745,925	69,437	34,537,699
Fines and Forfeitures	166,432	7,300	-	-	-	173,732
Interest	300,000	237,881	73,144	270,577	7,500	889,102
Miscellaneous	806,426	30,000	-	-	-	836,426
Non-Revenues	-	-	-	-	-	-
Transfers	2,540,266	-	250,000	-	-	2,790,266
Debt/Loan Proceeds	-	-	-	-	-	-
Internal Services	-	-	-	-	2,547,452	2,547,452
Total Revenues	32,869,236	2,232,178	4,138,683	31,546,523	2,624,389	73,411,009
Cash & Restricted Balances						
Brought Forward (Appropriated)	337,000	532,029	213,104	1,817,811	-	2,899,944
Total Estimated Revenues & Balances	\$ 33,206,236	\$ 2,764,207	\$ 4,351,787	\$ 33,364,334	\$ 2,624,389	\$ 76,310,953
<u>Expenditures/Expenses:</u>						
General Government	6,637,091	239,436	-	-	1,116,417	7,992,944
Public Safety	18,274,166	523,668	2,136,666	-	-	20,934,500
Physical Environment	1,686,804	18,072	-	26,912,084	-	28,616,960
Transportation	1,344,560	93,996	1,500,000	150,683	-	3,089,239
Economic Environment	145,239	890,430	-	-	-	1,035,669
Culture and Recreation	5,118,376	598,605	-	1,966,500	-	7,683,481
Non-Expenditure-Transfers	-	400,000	100,000	2,290,266	-	2,790,266
Debt Service	-	-	615,121	2,044,801	-	2,659,922
Internal Services	-	-	-	-	1,507,972	1,507,972
Total Appropriated Expenditures	\$ 33,206,236	\$ 2,764,207	\$ 4,351,787	\$ 33,364,334	\$ 2,624,389	\$ 76,310,953

Total City Revenues

SUMMARY BY SOURCE

Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Taxes				
Ad Valorem	10,563,392	11,303,671	12,831,695	14,323,500
Utility Taxes	3,509,721	3,663,352	3,560,263	3,755,399
Communication Service Taxes	883,221	920,759	874,732	911,551
Sales & Use Taxes	3,600,142	4,069,979	3,999,648	4,212,990
Total Taxes	18,556,476	19,957,761	21,266,338	23,203,440
Permits and Fees	3,547,411	3,383,508	3,573,269	3,751,894
Intergovernmental	5,138,110	4,962,457	4,167,120	4,680,998
Charges for Services	30,361,389	32,264,110	32,987,001	34,537,699
Fines and Forfeitures	310,282	215,973	189,376	173,732
Interest	212,158	(1,138,721)	536,178	889,102
Miscellaneous	1,394,364	1,824,048	820,645	836,426
Non-Revenues				
Transfers	2,370,015	2,869,499	2,696,946	2,790,266
Loan Proceeds	-	206,475	-	-
Reserves	-	-	7,076,921	2,899,944
Internal Services	1,822,446	1,946,078	2,372,509	2,547,452
Total Non-Revenues	4,192,461	5,022,052	12,146,376	8,237,662
Total	\$ 63,712,651	\$ 66,491,188	\$ 75,686,303	\$ 76,310,953

PERCENTAGE OF TOTAL REVENUES:

Taxes	29.1%	30.0%	28.1%	30.4%
Permits and Fees	5.6%	5.1%	4.7%	4.9%
Intergovernmental	8.0%	7.5%	5.5%	6.1%
Charges for Services	47.7%	48.5%	43.6%	45.3%
Fines and Forfeitures	0.5%	0.3%	0.3%	0.2%
Interest	0.3%	-1.7%	0.7%	1.2%
Miscellaneous	2.2%	2.7%	1.1%	1.1%
Non-Revenues	6.6%	7.6%	16.0%	10.8%
Total	100.0%	100.0%	100.0%	100.0%

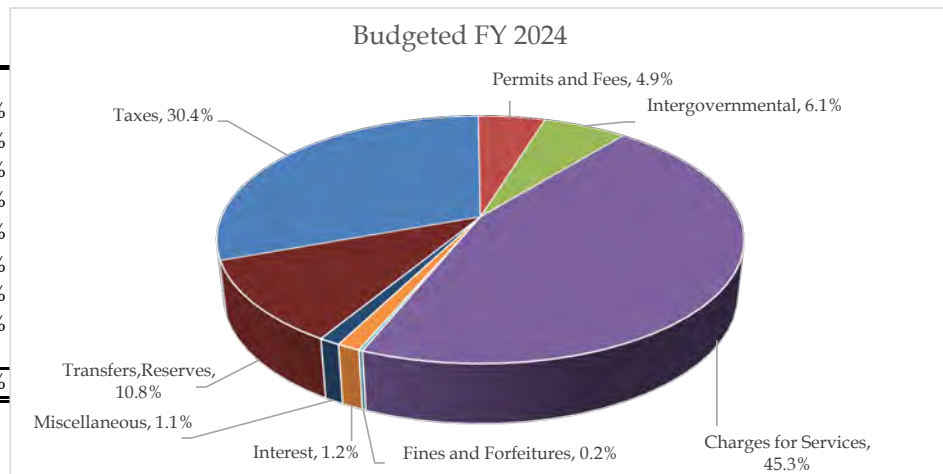
Total City Revenues

COMPARISON BY SOURCE

Source	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Taxes	21,266,338	23,203,440	1,937,102	9.11%
Permits and Fees	3,573,269	3,751,894	178,625	5.00%
Intergovernmental	4,167,120	4,680,998	513,878	12.33%
Charges for Services	32,987,001	34,537,699	1,550,698	4.70%
Fines and Forfeitures	189,376	173,732	(15,644)	-8.26%
Interest	536,178	889,102	352,924	65.82%
Miscellaneous	820,645	836,426	15,781	1.92%
Non-Revenues-Transfers, Reserves, and Internal Services	12,146,376	8,237,662	(3,908,714)	-32.18%
Total	\$ 75,686,303	\$ 76,310,953	\$ 624,650	0.83%

PERCENTAGE OF REVENUES BY SOURCE

Source	Per- centage
Taxes	30.4%
Permits and Fees	4.9%
Intergovernmental	6.1%
Charges for Services	45.3%
Fines and Forfeitures	0.2%
Interest	1.2%
Miscellaneous	1.1%
Transfers,Reserves	10.8%
Total	100.0%



Total City Expenditures

SUMMARY BY CATEGORY

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	27,851,813	28,889,359	31,634,519	34,065,263
Operating Expenses	24,201,411	27,537,873	23,558,371	25,595,009
Capital Outlay	3,551,274	4,231,091	13,980,237	8,899,558
Debt Service	1,310,162	1,497,333	2,486,974	2,659,922
Grants and Aids	86,454	446,342	158,500	158,500
Transfers - Interfund	2,370,015	2,869,499	2,696,946	2,790,266
Reserves/Interfund Loans	44,747	21,710	1,170,756	2,142,435
Total Expenditures	\$ 59,415,876	\$ 65,493,207	\$ 75,686,303	\$ 76,310,953

PERCENTAGE OF TOTAL EXPENDITURES:

Personnel Services	46.9%	44.1%	41.8%	44.6%
Operating Expenses	40.7%	42.0%	31.1%	33.5%
Capital Outlay	6.0%	6.5%	18.5%	11.7%
Debt Service	2.2%	2.3%	3.3%	3.5%
Grants and Aids	0.1%	0.7%	0.2%	0.2%
Transfers	4.0%	4.4%	3.6%	3.7%
Reserves/Interfund Loans	0.1%	0.0%	1.5%	2.8%
Total	100.0%	100.0%	100.0%	100.0%

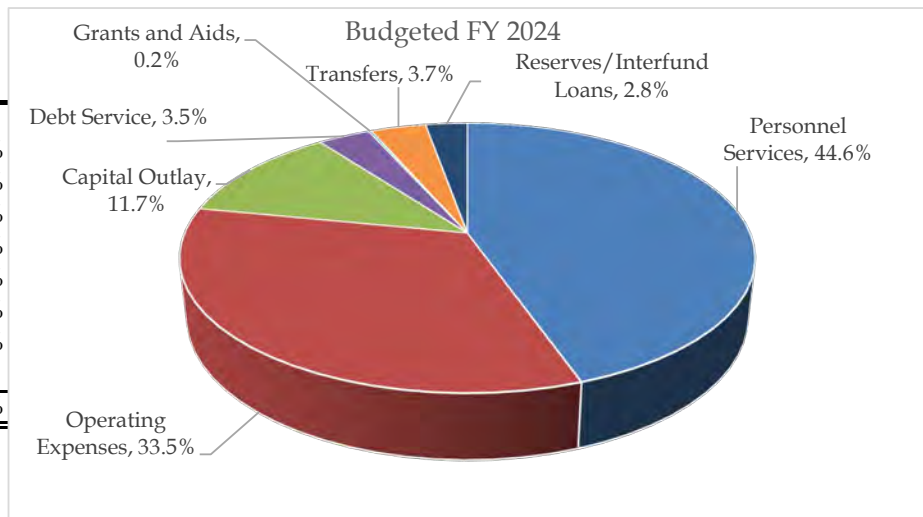
Total City Expenditures

COMPARISON BY CATEGORY

Expenditure Classification	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Personnel Services	31,634,519	34,065,263	2,430,744	7.68%
Operating Expenses	23,558,371	25,595,009	2,036,638	8.65%
Capital Outlay	13,980,237	8,899,558	(5,080,679)	-36.34%
Debt Service	2,486,974	2,659,922	172,948	6.95%
Grants and Aids	158,500	158,500	-	0.00%
Transfers	2,696,946	2,790,266	93,320	3.46%
Reserves/Interfund Loans	1,170,756	2,142,435	971,679	83.00%
Total Expenditures	\$ 75,686,303	\$ 76,310,953	\$ 624,650	0.83%

PERCENTAGE OF EXPENDITURES BY CATEGORY

Expenditure Classification	Percentage
Personnel Services	44.6%
Operating Expenses	33.5%
Capital Outlay	11.7%
Debt Service	3.5%
Grants and Aids	0.2%
Transfers	3.7%
Reserves/Interfund Loans	2.8%
Total Expenditures	100.0%



Total City Expenditures

SUMMARY BY FUNCTION

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
General Government	5,582,136	6,395,969	10,038,959	7,992,944
Public Safety	16,180,317	18,326,937	19,222,830	20,934,500
Physical Environment	23,911,648	25,519,141	28,284,759	28,616,960
Transportation	2,397,784	2,891,017	3,002,312	3,089,239
Economic Environment	1,085,983	663,291	923,520	1,035,669
Culture and Recreation	5,432,457	6,104,886	7,505,568	7,683,481
Non-Expenditure -Transfers	2,370,015	2,869,499	2,696,946	2,790,266
Non-Operating - Debt	1,310,162	1,497,333	2,486,974	2,659,922
Internal Services	1,145,374	1,225,134	1,524,435	1,507,972
Total Expenditures	\$ 59,415,876	\$ 65,493,207	\$ 75,686,303	\$ 76,310,953

PERCENTAGE OF TOTAL EXPENDITURES:

General Government	9.4%	9.8%	13.2%	10.5%
Public Safety	27.2%	28.0%	25.4%	27.4%
Physical Environment	40.3%	38.9%	37.4%	37.5%
Transportation	4.0%	4.4%	4.0%	4.0%
Economic Environment	1.8%	1.0%	1.2%	1.4%
Culture and Recreation	9.2%	9.3%	9.9%	10.1%
Non-Expenditure-Transfers	4.0%	4.4%	3.6%	3.6%
Non-Operating-Debt	2.2%	2.3%	3.3%	3.5%
Internal Services	1.9%	1.9%	2.0%	2.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

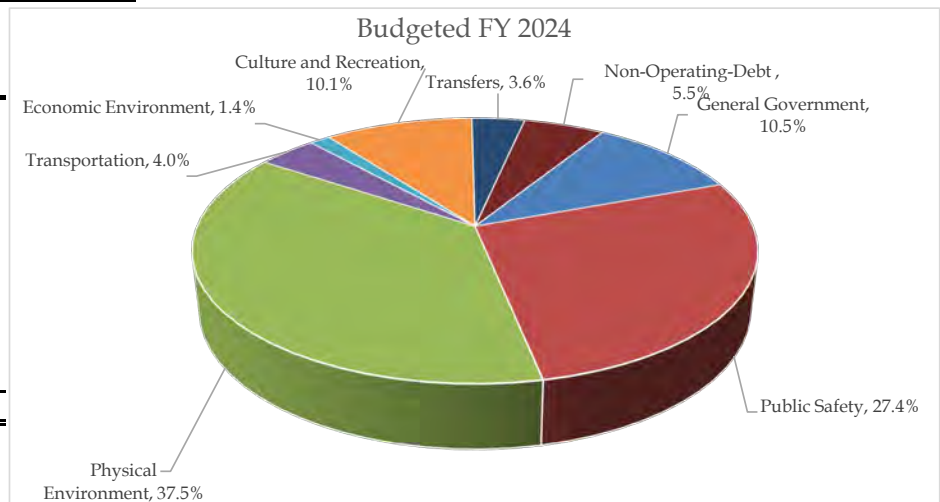
Total City Expenditures

COMPARISON BY FUNCTION

Expenditure Classification	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
General Government	10,038,959	7,992,944	(2,046,015)	-20.38%
Public Safety	19,222,830	20,934,500	1,711,670	8.90%
Physical Environment	28,284,759	28,616,960	332,201	1.17%
Transportation	3,002,312	3,089,239	86,927	2.90%
Economic Environment	923,520	1,035,669	112,149	12.14%
Culture and Recreation	7,505,568	7,683,481	177,913	2.37%
Non-Expenditure -Transfers	2,696,946	2,790,266	93,320	3.46%
Non-Operating - Debt & Internal	4,011,409	4,167,894	156,485	3.90%
Total Expenditures	\$ 75,686,303	\$ 76,310,953	\$ 624,650	0.83%

PERCENTAGE OF EXPENDITURES BY FUNCTION

Expenditure Classification	Percentage
General Government	10.5%
Public Safety	27.4%
Physical Environment	37.5%
Transportation	4.0%
Economic Environment	1.4%
Culture and Recreation	10.1%
Transfers	3.6%
Non-Operating-Debt	5.5%
Total Expenditures	100.0%



Personnel

Personnel by Fund/Department (Full Time)

Fund/Department	FY 2021	FY 2022	FY 2023	FY 2024
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	4.75	4.75	4.75
Internal Audit	0.55	0.55	0.55	0.55
Human Resources	4.00	4.00	4.00	4.00
Planning	4.00	5.00	5.00	5.00
City Clerk	3.50	3.50	3.50	3.50
Police	68.00	68.00	71.00	71.00
Fire	42.00	42.00	43.00	46.00
Development Services	11.10	11.60	10.60	10.60
Public Services	10.00	10.00	10.00	10.00
Public Works	30.05	32.05	35.05	35.05
Cultural/Civic Services	19.00	19.00	19.00	19.00
Project Administration	0.87	0.87	1.16	1.45
Non-Departmental	-	0.50	0.50	0.50
Total General Fund	211.32	215.82	222.11	225.40
Special Revenue Funds				
CRA Trust	1.85	1.85	1.85	1.85
SAFER Grant - Fire	-	-	-	3.00
Total Special Revenue Funds	1.85	1.85	1.85	4.85
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	63.00	64.50	66.50	66.50
Project Administration	1.56	1.56	2.08	2.60
Non-Departmental	5.20	6.20	6.20	6.20
	82.52	85.02	87.54	88.06
Marina	1.20	1.20	1.20	1.20
Storm Water	8.56	8.56	8.75	8.94
Golf Course	5.00	5.00	5.00	5.00
Total Enterprise Funds	105.83	108.33	111.04	111.75
Internal Service Funds				
Vehicle Maintenance	5.00	5.00	5.00	5.00
Grand Total	324.00	331.00	340.00	347.00

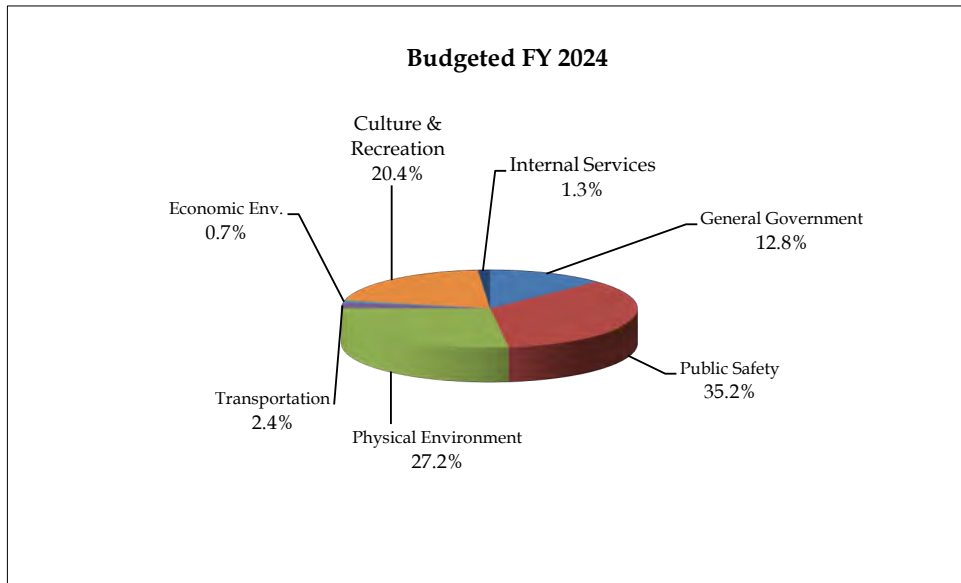
Personnel by Fund/Department (Full and Part-Time)

Fund/Department	FY 2021	FY 2022	FY 2023	FY 2024	
				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	4.75	4.75	-	4.75
Internal Audit	0.55	0.55	0.55	-	0.55
Human Resources	4.00	4.00	4.00	-	4.00
Planning	4.00	5.00	5.00	-	5.00
City Clerk	3.50	3.50	3.50	-	3.50
Police	74.00	74.00	77.00	-	77.00
Fire	42.00	42.00	43.00	3.00	46.00
Development Services	11.10	11.60	10.60	-	10.60
Public Services	19.00	19.00	19.00	-	19.00
Public Works	31.30	33.30	36.30	-	36.30
Cultural/Civic Services	26.00	24.00	24.00	-	24.00
Project Administration	0.87	0.87	1.16	0.29	1.45
Non-Departmental	-	0.50	0.50	-	0.50
Total General Fund	234.57	237.07	243.36	3.29	246.65
Special Revenue Funds					
CRA Trust	1.85	1.85	1.85	-	1.85
SAFER Grant - Fire	-	-	-	3.00	3.00
Total Special Revenue Funds	1.85	1.85	1.85	3.00	4.85
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	63.65	65.15	67.15	-	67.15
Project Administration	1.56	1.56	2.08	0.52	2.60
Non-Departmental	5.20	6.20	6.20	-	6.20
	83.17	85.67	88.19	0.52	88.71
Marina	1.20	1.20	1.20	-	1.20
Storm Water	8.66	8.66	8.85	0.19	9.04
Golf Course	24.00	24.00	24.00	-	24.00
Total Enterprise Funds	125.58	128.08	130.79	0.71	131.50
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	367.00	372.00	381.00	7.00	388.00

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

	FY 2021	FY 2022	FY 2023	FY 2024
Summary by Function				
Function				
General Government	46.26	48.26	49.26	49.55
Public Safety	127.10	127.60	130.60	136.60
Physical Environment	99.14	102.64	104.64	105.35
Transportation	8.50	8.50	9.50	9.50
Economic Environment	2.85	2.85	2.85	2.85
Culture & Recreation	78.15	77.15	79.15	79.15
Internal Services	5.00	5.00	5.00	5.00
	367.00	372.00	381.00	388.00

	Percentage of Total Positions			
Function				
General Government	12.6%	13.0%	12.9%	12.8%
Public Safety	34.6%	34.3%	34.3%	35.2%
Physical Environment	27.0%	27.6%	27.5%	27.2%
Transportation	2.3%	2.3%	2.5%	2.4%
Economic Environment	0.8%	0.8%	0.7%	0.7%
Culture & Recreation	21.3%	20.7%	20.8%	20.4%
Internal Services	1.4%	1.3%	1.3%	1.3%
	100.0%	100.0%	100.0%	100.0%



Personnel Position Changes (Full and Part-Time)

		Position Changes
<u>General Fund</u>		
Fire Department		
Firefighter/Paramedic	3 Firefighter/Paramedics to operate the City's new Rescue Transport vehicle, as well as help with Public Safety demand and to cut Overtime costs. Positions will be 100% fully funded via the General Fund. Increased revenues from EMS fees from the County will offset additional costs incurred.	3.00
Project Administration		
Project Inspector	Additional Project Inspector added to help handle the increased project workload from ARPA, as well as projects generated from additional grant opportunities. (Position split 29% General Fund, 52% Water & Sewer Fund, and 19% Stormwater Fund) Position approved FY 2023.	0.29
Total General Fund		3.29
<u>Special Revenues</u>		
SAFER Grant		
Firefighter/Paramedic	3 Firefighter/Paramedics fully funded via the SAFER Grant to help with additional Public Safety demand and to help cut Overtime costs. Positions will be 100% fully funded via the SAFER Grant for 3 years. After 3 years these positions will be fully absorbed by the General Fund.	3.00
Total Special Revenue Funds		3.00
<u>Water & Sewer Fund</u>		
Project Administration		
Project Inspector	Additional Project Inspector added to help handle the increased project workload from ARPA, as well as projects generated from additional grant opportunities. (Position split 29% General Fund, 52% Water & Sewer Fund, and 19% Stormwater Fund) Position approved FY 2023.	0.52
Total Water & Sewer Fund		0.52
<u>Stormwater Fund</u>		
Project Administration		
Project Inspector	Additional Project Inspector added to help handle the increased project workload from ARPA, as well as projects generated from additional grant opportunities. (Position split 29% General Fund, 52% Water & Sewer Fund, and 19% Stormwater Fund) Position approved FY 2023.	0.19
Total Stormwater Fund		0.19
Total City		7.00

Personnel

Split Position Allocations

Position	Percentage	Salary
Executive Office Coordinator		
City Commission	50%	\$ 36,073
City Manager	50%	\$ 36,073
	<u>100%</u>	<u>\$ 72,146</u>
IT Specialist		
GF-IT	50%	\$ 30,846
W/S Non Departmental	50%	\$ 30,846
	<u>100%</u>	<u>\$ 61,692</u>
IT Specialist		
GF-IT	75%	\$ 44,065
W/S Non Departmental	25%	\$ 14,688
	<u>100%</u>	<u>\$ 58,753</u>
Cyber Security Engineer		
GF-IT	50%	\$ 41,243
W/S Non Departmental	50%	\$ 41,243
	<u>100%</u>	<u>\$ 82,486</u>
Internal Auditor		
GF-Internal Audit	55%	\$ 62,159
W/S Non Departmental	45%	\$ 50,858
	<u>100%</u>	<u>\$ 113,017</u>
Deputy City Clerk		
GF-City Clerk	50%	\$ 58,190
WS-Collections	50%	\$ 58,190
	<u>100%</u>	<u>\$ 116,380</u>
Construction Field Inspector		
GF-Building Development	50%	\$ 23,934
W/S Non Departmental	50%	\$ 23,934
	<u>100%</u>	<u>\$ 47,868</u>
GIS Administrator		
GF-Building Development	10%	\$ 7,095
Sanitation Fund	15%	\$ 10,642
IT - GIS	69%	\$ 48,953
Stormwater	6%	\$ 4,257
	<u>100%</u>	<u>\$ 70,947</u>
Public Works Director		
GF-Facilities Maintenance	20%	\$ 22,264
GF-Roads & Streets	25%	\$ 27,830
Sanitation	30%	\$ 33,396
Stormwater	25%	\$ 27,830
	<u>100%</u>	<u>\$ 111,320</u>
Public Works Executive Assistant		
GF-Facilities Maintenance	20%	\$ 13,192
GF-Roads & Streets	25%	\$ 16,491
Sanitation	30%	\$ 19,789
Stormwater	25%	\$ 16,491
	<u>100%</u>	<u>\$ 65,963</u>

Personnel

Split Position Allocations

Position	Percentage	Salary
Custodian PT-Temp		
GF-Facilities Maintenance	25%	\$ 4,730
WS-Water Distribution	15%	\$ 2,838
WS-Meter Repairs	10%	\$ 1,892
WS-Sewage Collection	10%	\$ 1,892
WS-Sewage Treatment	15%	\$ 2,838
WS-Sewage Lift Stations	15%	\$ 2,838
Stormwater	10%	\$ 2,838
	<u>100%</u>	<u>\$ 19,866</u>
Assistant Parks Maintenance Supervisor/ Arborist		
GF-Parks	15%	\$ 7,522
CRA Fund	85%	\$ 42,625
	<u>100%</u>	<u>\$ 50,147</u>
Sustainability Coordinator		
GF-Non-Departmental	50%	\$ 29,310
WS- Sustainability	50%	\$ 29,310
	<u>100%</u>	<u>\$ 58,620</u>
Bill Tech II		
WS-Utility Billing	75%	\$ 35,054
Stormwater Fund	25%	\$ 11,685
	<u>100%</u>	<u>\$ 46,739</u>
GIS Mapping Tech		
WS-IT-GIS	82%	\$ 45,992
Stormwater Fund	18%	\$ 10,096
	<u>100%</u>	<u>\$ 56,088</u>
Wastewater Division Manager		
WS-Sewage Collection	25%	\$ 23,014
WS-Sewage Treatment	75%	\$ 69,041
	<u>100%</u>	<u>\$ 92,055</u>
Water Division Manager		
WS-Water Distribution	25%	\$ 21,000
WS-Water Plant	75%	\$ 63,001
	<u>100%</u>	<u>\$ 84,001</u>
Maintenance Mech I - 2 Positions		
WS-Water Plant	28%	\$ 13,238
WS-Sewage Treatment	36%	\$ 17,020
WS-Sewage Lift Stations	36%	\$ 17,020
	<u>100%</u>	<u>\$ 47,278</u>
Maintenance Mech II - 3 Positions		
WS-Water Plant	28%	\$ 14,095
WS-Sewage Treatment	36%	\$ 18,122
WS-Sewage Lift Stations	36%	\$ 18,122
	<u>100%</u>	<u>\$ 50,339</u>

Personnel

Split Position Allocations

<u>Position</u>	<u>Percentage</u>	<u>Salary</u>
Maintenance Mech III - 1 Position		
WS-Water Plant	28%	\$ 15,102
WS-Sewage Treatment	36%	\$ 19,417
WS-Sewage Lift Stations	36%	\$ 19,417
	<u>100%</u>	<u>\$ 53,936</u>
Lead Maintenance Mechanic - 1 Position		
WS-Water Plant	28%	\$ 16,241
WS-Sewage Treatment	36%	\$ 20,881
WS-Sewage Lift Stations	36%	\$ 20,881
	<u>100%</u>	<u>\$ 58,003</u>
Utilities Maintenance Supervisor		
WS-Water Plant	28%	\$ 20,580
WS-Sewage Treatment	36%	\$ 26,460
WS-Sewage Lift Stations	36%	\$ 26,460
	<u>100%</u>	<u>\$ 73,500</u>
Environmental Compliance		
WS-Water Plant	50%	\$ 44,215
WS-Sewage Treatment	50%	\$ 44,215
	<u>100%</u>	<u>\$ 88,430</u>
Project Administration Director		
General Fund	29%	\$ 37,889
Water-Sewer Fund	52%	\$ 67,939
Stormwater Fund	19%	\$ 24,824
	<u>100%</u>	<u>\$ 130,652</u>
Project Supervisor		
General Fund	29%	\$ 29,019
Water-Sewer Fund	52%	\$ 52,033
Stormwater Fund	19%	\$ 19,012
	<u>100%</u>	<u>\$ 100,064</u>
Project Inspector - 2 Positions		
General Fund	29%	\$ 14,773
Water-Sewer Fund	52%	\$ 26,489
Stormwater Fund	19%	\$ 9,679
	<u>100%</u>	<u>\$ 50,941</u>
Grant/Project Specialist		
General Fund	29%	\$ 22,229
Water-Sewer Fund	52%	\$ 39,858
Stormwater Fund	19%	\$ 14,564
	<u>100%</u>	<u>\$ 76,651</u>

Property Values, Millage Rates and Revenues

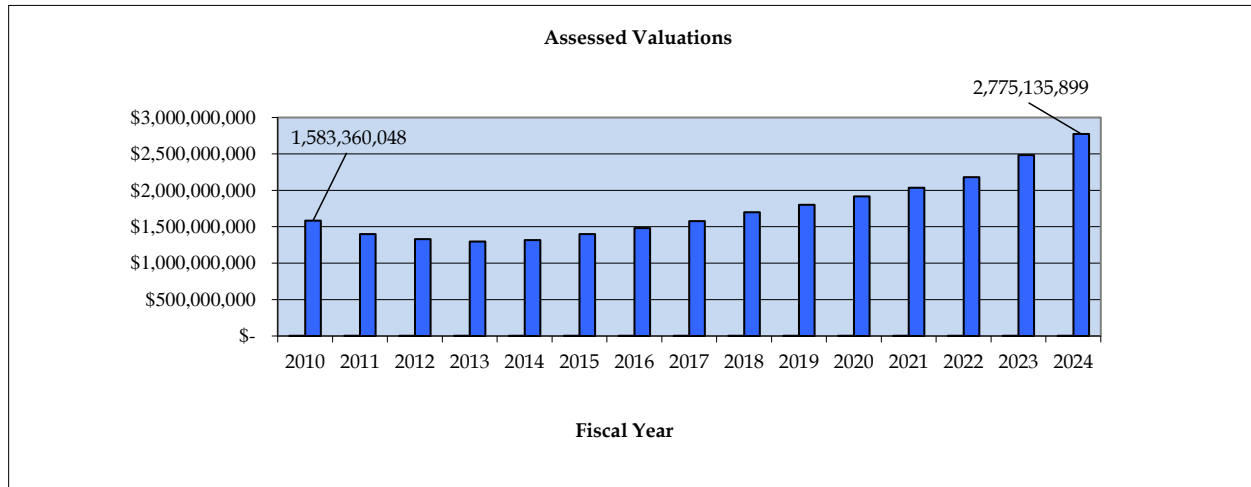
City of Tarpon Springs

Property Values, Millage Rates, & Ad Valorem Revenues

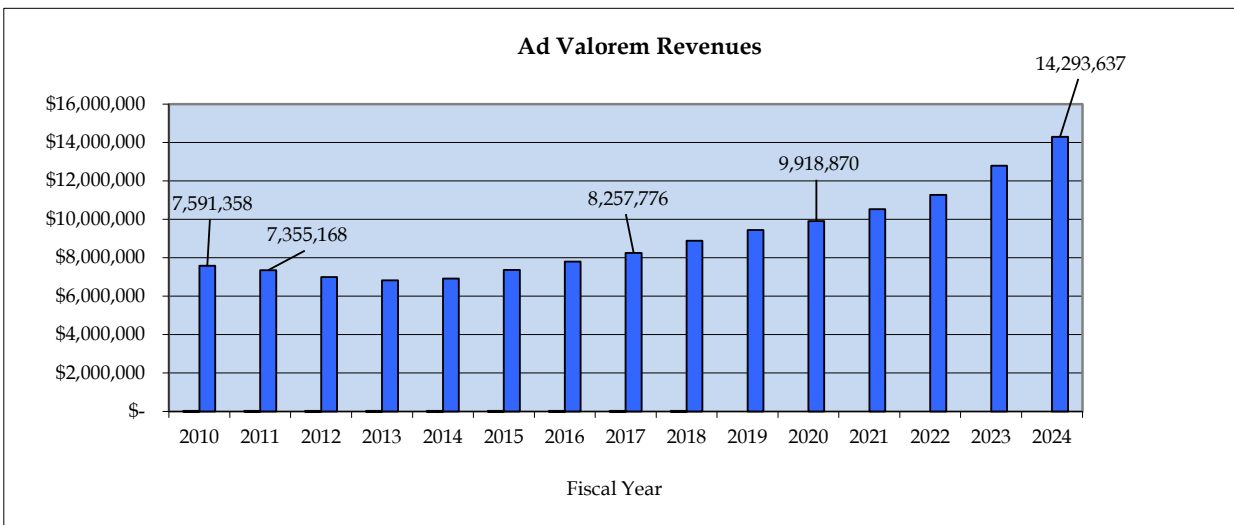
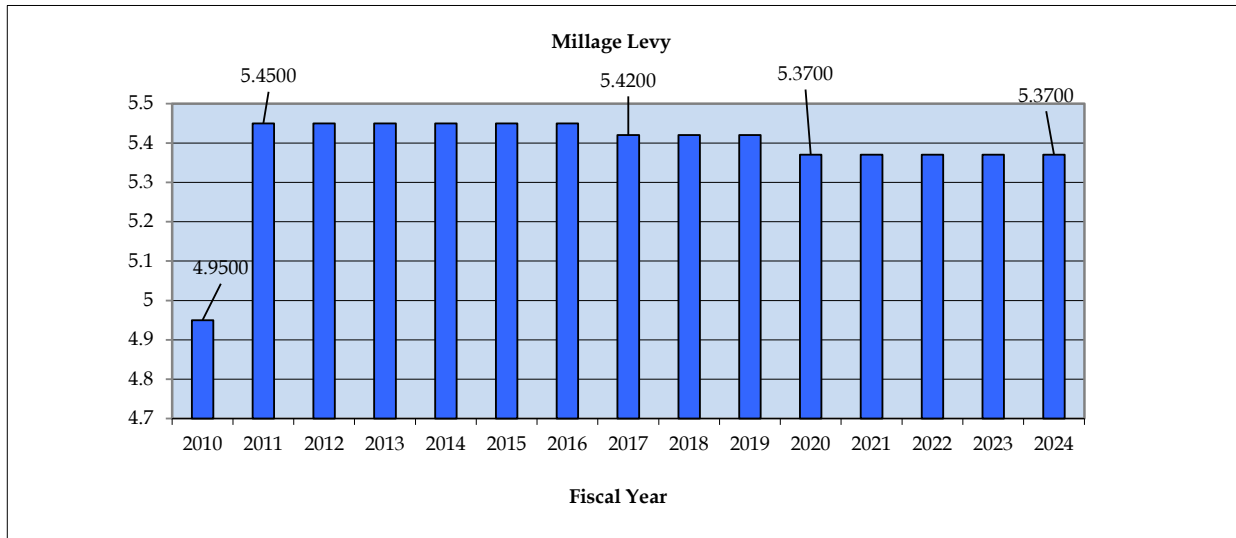
Last Fifteen Fiscal Years

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
2024	2023	2,775,135,899	289,994,570	11.67%	5.3700	-	0.00%	14,293,637	1,491,656	11.65%
2023	2022	2,485,141,329	304,444,132	13.96%	5.3700	-	0.00%	12,801,981	1,509,483	13.37%
2022	2021	2,180,697,197	146,348,158	7.19%	5.3700	-	0.00%	11,292,498	755,951	7.17%
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%

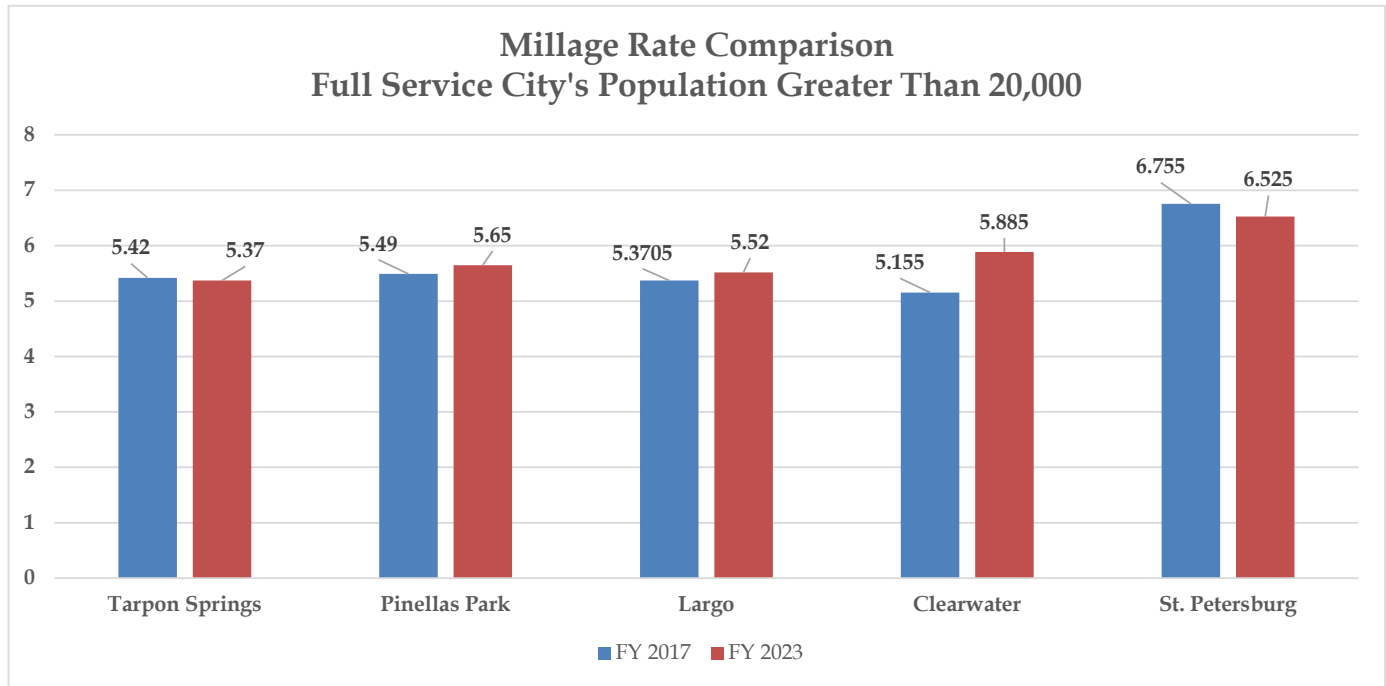
- (A) Final Assessed Valuations except for Fiscal Year 2024 is certified value from Pinellas County Property Appraiser.
 (B) Final Millage Levy represents the City wide levy only. Fiscal Year 2024 Levy is the Proposed Millage Rate.
 (C) Ad Valorem Tax Revenues are based on actual receipts. Fiscal Year 2023 and FY 2024 is the Budgeted amount.



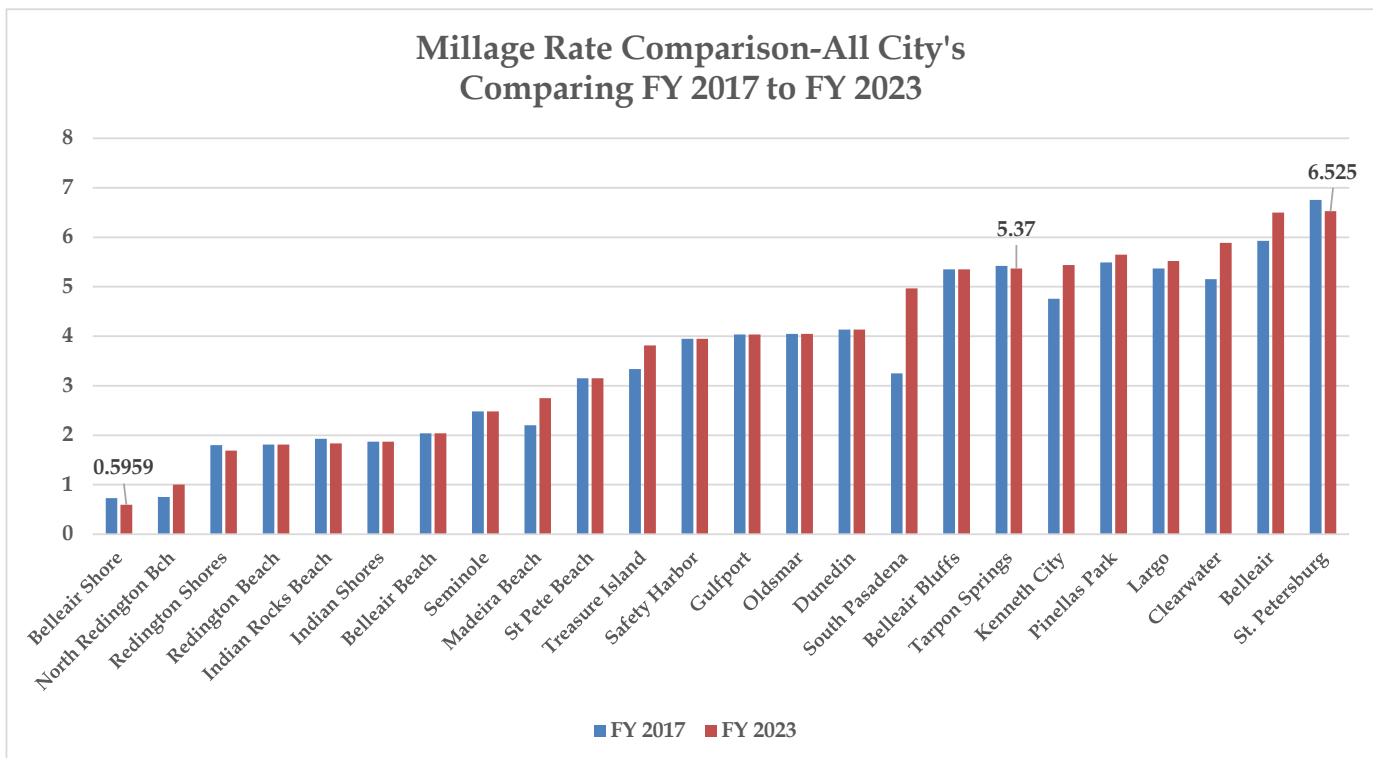
City of Tarpon Springs
Historical Analysis of Millage Rates & Ad Valorem Revenues
Last Fifteen Fiscal Years



**City of Tarpon Springs
Millage Rate Comparisons
Pinellas County
Fiscal Year 2017 to Fiscal Year 2023**



***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 9/30/2023	2024 Budgeted Debt Service
Water / Sewer Fund:				
Series 2013 A-1 Bonds - Matures 10/1/2036		7,425,000	4,960,000	315,000
Series 2013 A-2 Bonds - Matures 10/1/2042		28,370,000	22,645,000	745,000
Series 2013 A-1 Bonds - Interest 3.59%		-	-	161,369
Series 2013 A-2 Bonds - Interest 3.59%		-	-	823,432
Total Water / Sewer Fund		<u>\$ 35,795,000</u>	<u>\$ 27,605,000</u>	<u>\$ 2,044,801</u>
Penny Fund:				
Fire Ladder Truck Lease 2020				
Principal		\$ 1,094,792	\$ 232,559	\$ 232,559
Interest 3.08%		\$ 103,204	\$ -	\$ 7,040
Five Year Lease		\$ 1,197,996	\$ 232,559	\$ 239,599
Final Payment 4/19/2024				
Fire Truck Lease 2021				
Principal		\$ 846,880	\$ 517,677	\$ 169,575
Interest 1.75%		\$ 46,285	\$ -	\$ 9,058
Five Year Lease		\$ 893,165	\$ 517,677	\$ 178,633
Final Payment 5/14/2026				
Fire Truck Lease 2022				
Principal		\$ 899,894	\$ 899,894	\$ 169,262
Interest 3.07%		\$ 112,177	\$ -	\$ 27,627
Five Year Lease		\$ 1,012,071	\$ 899,894	\$ 196,889
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>\$ 1,650,130</u>	<u>\$ 615,121</u>
TOTALS		<u><u>\$ 38,898,232</u></u>	<u><u>\$ 29,255,130</u></u>	<u><u>\$ 2,659,922</u></u>

Bond Issue

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Inter-Fund Loans Payment Schedule

Interfund Loans				
	Balance		FY 2024	Balance
	9/30/2023		Payment	9/30/2024
Sanitation Fund to the Fire Impact Fund* FY 2017 \$500,000 - Fire Station 71 construction	\$ 21,694	\$	(21,694)	\$ -
Sanitation Fund to the CRA Fund** FY 2021 \$300,000 - Land Purchase 61 W Tarpon	\$ 100,000	\$	(100,000)	\$ -
Total	\$ 121,694	\$	(121,694)	\$ -

*Payments based on Fire Impact Fees received

**Scheduled Repayments

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	25,752
Male	47.6%
Female	52.4%
Median Age	53.3

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	84.4%
Black	6.6%
Other	9.0%

INCOME RANGES

<\$15,000	11.7%
\$15,000 to \$24,999	13.8%
\$25,000 to \$49,999	25.3%
\$50,000 to 99,999	25.9%
>\$100,000	23.3%

City of Tarpon Springs

Community Profile

Households	11,207	Housing Units	13,682
Average Household Size	2.30	Built Before 1970	13.5%
Own Homes	77.0%	1970 to 1979	29.7%
Median Household Income	\$58,328	1980 to 1989	29.9%
Median Owner – Occupied Household Value	\$244,600	1990 or later	26.9%

*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		25,752	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		347	Employees		46
Part-Time		41			
Total		388	Library:		
Streets:			Branches		1
Paved Miles		170.4	Books & Other Materials		91,382
Unpaved Miles		0.1			
Sewer:			Recreational Facilities:		
Treatment Plant		1	Parks in Acres		436
Treat. Plant Daily Capacity	4 Million Gallons		Marina Slips		19
Miles of Mains		107	Golf Course 18 Hole		1
Units		12,535	1 - Practice Driving Range		
Water:			Baseball/Softball Diamonds		11
Miles of Mains		181	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 2020.

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>
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 F	1,391,263	53,574	50.2	6,523	3.5%
2022	25,752	1,502,063	58,328	53.3	6,777	2.6%

Source:

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

City of Tarpon Springs

Principal Real Property Tax Payers

Current Year & Nine Years Ago

Taxpayer	2022			2013		
	Assessed Value	Rank	Percentage of Total City Taxable Assessed Value (A)	Assessed Value	Rank	Percentage of Total City Taxable Assessed Value (B)
Meres Crossing LLC	\$ 27,100,000	1	1.24%			
Centro N P Tarpon Mall LLC	19,110,000	2	0.88%	\$ 16,625,000	1	1.28%
Sun Valley Venture LLC	16,825,000	3	0.77%	-		-
Meadows Venture LLC	16,000,000	4	0.73%	-		-
Wal-Mart Stores East LP	13,496,084	5	0.62%	5,150,000	8	0.40%
FL Tarpon Square H A LLC	11,725,000	6	0.54%	-		-
Lowes Home Centers LLC	11,279,488	7	0.52%	-		-
Riverside Partners LTD	10,115,600	8	0.46%	10,500,000	2	0.81%
Tarpon Springs Storage Owner LLC	9,800,000	9	0.45%			
Lime Street Properties Inc	8,518,400	10	0.39%	4,900,000	9	38.00%
D D R Tarpon Square LLC	-		-	9,152,132	3	0.70%
Shamrock Millco-Sun Valley LLC	-		-	7,760,000	4	0.60%
River Site LLC	-		-	5,980,826	5	0.46%
Turtle Cove Group LLC	-		-	5,637,403	6	0.43%
CRP II - Tarpon Springs LLC	-		-	5,251,491	7	0.40%
Tarpon Springs, City of	-		-	4,674,282	10	0.36%
TOTAL	\$ <u>143,969,572</u>		<u>6.60%</u>	\$ <u>75,631,134</u>		<u>5.83%</u>

A) Percentages are based on the total assessed value of \$ 2,180,697,197

B) Percentages are based on the total assessed value of \$ 1,298,345,335

Source: Pinellas County Property Appraiser.

FY 2024 Annual Budget Summary



Total City Revenue Summary

SUMMARY BY FUND AND MAJOR REVENUE SOURCE				
Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
General Fund				
Taxes				
Ad Valorem	10,286,980	10,982,934	12,433,490	13,856,417
Utility Taxes	3,509,721	3,663,352	3,560,263	3,755,399
Communication Service Taxes	883,221	920,759	874,732	911,551
Sales & Use Taxes	147,306	110,952	140,369	114,333
Total Taxes	14,827,228	15,677,997	17,008,854	18,637,700
Permits and Fees	2,682,843	2,655,419	2,681,575	2,838,644
Intergovernmental	3,885,098	4,006,792	3,702,592	3,921,568
Charges for Services	3,043,867	3,413,501	3,355,577	3,658,200
Fines and Forfeitures	286,062	210,795	182,076	166,432
Interest	57,087	(327,898)	183,995	300,000
Miscellaneous	920,297	690,619	790,645	806,426
Non-Revenue				
Transfers	2,219,387	2,271,651	2,446,946	2,540,266
Reserves-Restricted	-	-	720,709	337,000
Total	\$ 27,921,869	\$ 28,598,876	\$ 31,072,969	\$ 33,206,236
Special Revenue Funds				
Hospital Lease				
Interest	29,339	(161,751)	31,301	45,818
Reserves	-	-	-	-
Total	\$ 29,339	\$ (161,751)	\$ 31,301	\$ 45,818
American Rescue Plan Fund				
Intergovernmental	-	159,864	-	-
Interest	303	(117,977)	147,502	177,906
Reserves	-	-	2,852,498	-
Total	\$ 303	\$ 41,887	\$ 3,000,000	\$ 177,906
Local Option Gas Tax Fund				
Taxes	318,785	323,104	337,141	347,255
Interest	218	831	394	516
Reserves	-	-	12,465	2,229
Total	\$ 319,003	\$ 323,935	\$ 350,000	\$ 350,000
Impact Funds				
Permits & Fees	365,070	306,369	372,067	383,229
Interest	7,623	3,733	4,276	6,559
Reserves	-	-	355,677	353,569
Total	\$ 372,693	\$ 310,102	\$ 732,020	\$ 743,357
Grant Funds				
Intergovernmental	31,058	-	18,000	277,661
Interest	30	(300)	591	72
Reserves	-	-	131,409	-
Total	\$ 31,088	\$ (300)	\$ 150,000	\$ 277,733
CRA Trust Funds				
Taxes - Ad Valorem	276,412	320,737	398,205	467,083
Intergovernmental	276,100	311,256	386,528	419,369
Interest	4,709	4,594	1,000	3,978
Lease Proceeds	-	206,475	-	-
Reserves	-	-	-	-
Total	\$ 557,221	\$ 843,062	\$ 785,733	\$ 890,430

Total City Revenue Summary

SUMMARY BY FUND AND MAJOR REVENUE SOURCE				
Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Law Enforcement Program Funds				
Intergovernmental	24,838	31,856	60,000	62,400
Fines and Forfeitures	24,220	5,178	7,300	7,300
Interest	436	597	903	1,234
Reserves	-	-	36,694	75,700
Total	\$ 49,494	\$ 37,631	\$ 104,897	\$ 146,634
Special Program Funds				
Charges for Services	45	7	-	-
Interest	1,000	1,856	1,783	1,798
Miscellaneous	200	130,475	30,000	30,000
Transfers	-	107,848	-	-
Reserves	-	-	168,217	100,531
Total	\$ 1,245	\$ 240,186	\$ 200,000	\$ 132,329
Total Special Revenue Funds	\$ 1,360,386	\$ 1,634,752	\$ 5,353,951	\$ 2,764,207
Capital Project Funds				
Taxes	3,134,052	3,635,922	3,522,138	3,751,402
Intergovernmental	73,050	395,235	-	-
Charges for Services	-	61,370	298,664	64,137
Interest	28,204	(197,232)	7,452	73,144
Miscellaneous	94,632	-	-	-
Transfers	150,000	250,000	250,000	250,000
Loan Proceeds	-	846,880	-	-
Reserves	-	-	92,607	213,104
Total	\$ 3,479,938	\$ 4,992,175	\$ 4,170,861	\$ 4,351,787
Enterprise Funds				
Sanitation Fund				
Intergovernmental	-	798	-	-
Charges for Services	5,720,546	6,745,130	7,527,294	8,077,723
Interest	8,941	(38,072)	14,538	5,000
Miscellaneous	298,322	14,759	-	-
Reserves	-	-	113,854	-
Total	\$ 6,027,809	\$ 6,722,615	\$ 7,655,686	\$ 8,082,723
Water-Sewer Fund				
Intergovernmental	105,010	55,810	-	-
Charges for Services	18,046,963	18,037,601	17,976,538	18,499,740
Interest	73,252	(222,854)	125,142	250,000
Miscellaneous	74,431	1,815	-	-
Reserves	628	-	2,449,476	1,817,811
Total	\$ 18,300,284	\$ 17,872,372	\$ 20,551,156	\$ 20,567,551
Sewer Impact Fund				
Permits & Fees	214,138	172,457	222,767	227,223
Interest	(1,562)	(11,146)	4,508	5,415
Miscellaneous/Impact Fees	-	-	-	-
Total	\$ 212,576	\$ 161,311	\$ 227,275	\$ 232,638
Water Impact Fund				
Permits & Fees	285,360	249,262	296,860	302,798
Interest	2,364	(33,129)	7,433	10,162
Reserves	-	-	-	-
Total	\$ 287,724	\$ 216,133	\$ 304,293	\$ 312,960

Total City Revenue Summary

SUMMARY BY FUND AND MAJOR REVENUE SOURCE				
Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Construction Fund				
Interest	1	-	-	-
Reserves	-	-	-	-
Total	\$ 1	\$ -	\$ -	\$ -
Marina Fund				
Charges for Services	128,605	151,251	140,504	150,683
Interest	1	-	-	-
Miscellaneous	(97)	679	-	-
Reserves	-	-	-	-
Total	\$ 128,509	\$ 151,930	\$ 140,504	\$ 150,683
Storm Water Fund				
Intergovernmental	742,956	-	-	-
Charges for Services	1,746,647	1,834,710	1,957,991	2,051,279
Interest	(476)	942	1,358	-
Reserves	-	-	-	-
Total	\$ 2,489,127	\$ 1,835,652	\$ 1,959,349	\$ 2,051,279
Golf Course Fund				
Charges for Services	1,630,856	1,969,350	1,650,969	1,966,500
Miscellaneous	2,129	137,976	-	-
Total	\$ 1,632,985	\$ 2,107,326	\$ 1,650,969	\$ 1,966,500
Total Enterprise Funds	\$ 29,079,015	\$ 29,067,339	\$ 32,489,232	\$ 33,364,334
Internal Service Funds				
Vehicle Maintenance Fund				
Intergovernmental	-	847	-	-
Charges for Services	43,862	51,189	79,464	69,437
Miscellaneous	4,448	845	-	-
Transfers	-	240,000	-	-
Internal Services	1,075,782	1,102,734	1,444,971	1,438,535
Reserves	-	-	-	-
Total	\$ 1,124,092	\$ 1,395,615	\$ 1,524,435	\$ 1,507,972
Risk Management Fund				
Interest	687	(40,913)	4,002	7,500
Internal Services	746,664	843,344	927,538	1,108,917
Reserves	-	-	143,315	-
Total	\$ 747,351	\$ 802,431	\$ 1,074,855	\$ 1,116,417
Total Internal Service Funds	\$ 1,871,443	\$ 2,198,046	\$ 2,599,290	\$ 2,624,389
Gross Total Revenues	\$ 63,712,651	\$ 66,491,188	\$ 75,686,303	\$ 76,310,953
Less Transfers	4,192,461	4,815,577	5,069,455	5,337,718
Net Total Revenues	\$ 59,520,190	\$ 61,675,611	\$ 70,616,848	\$ 70,973,235

Total City Interfund Transfers

Transfers	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Interfund Transfers				
To: General Fund				
From Local Option Gas Tax Fund	200,000	200,000	200,000	200,000
From Employee Benefit Cost Deferral	-	-	50,000	50,000
From Sanitation Fund	474,335	498,505	602,184	646,218
From Water and Sewer Fund	1,404,826	1,424,428	1,438,123	1,479,979
From Storm Water Fund	140,226	148,718	156,639	164,069
	2,219,387	2,271,651	2,446,946	2,540,266
To: Land Preservation Fund				
From General Fund	-	107,848	-	-
	-	107,848	-	-
To: Capital Project Fund				
From Local Option Gas Tax Fund	150,000	150,000	150,000	150,000
From Sidewalk Improvement Fund	-	100,000	100,000	100,000
	150,000	250,000	250,000	250,000
To: Water-Sewer Fund				
From Construction Fund	628	-	-	-
	628	-	-	-
To: Vehicle Maintenance Fund				
From General Fund	-	165,000	-	-
From Water and Sewer Fund	-	75,000	-	-
	-	240,000	-	-
Total Interfund Transfers	\$ 2,370,015	\$ 2,869,499	\$ 2,696,946	\$ 2,790,266
Internal Service Fund Charges				
Vehicle Maintenance Charges:				
For General Fund	758,437	768,609	965,699	952,410
For Fed Eq Sharing	-	-	6,421	6,225
For Sanitation Fund	34,815	46,161	59,850	71,750
For Water and Sewer Fund	152,076	175,395	253,604	241,926
For Harbormaster Fund	2,154	1,422	2,893	1,131
For Storm Water Fund	128,300	111,147	156,504	165,093
Total	1,075,782	1,102,734	1,444,971	1,438,535
Risk Management Charges:				
For General Fund	379,947	396,944	439,736	507,663
For Sanitation Fund	39,637	47,600	47,961	52,757
For Water and Sewer Fund	276,809	343,496	379,014	481,586
For Marina Fund	5,006	5,508	6,057	6,663
For Storm Water Fund	7,326	8,060	8,864	9,750
For Golf Course Fund	30,119	33,132	36,444	40,089
For Vehicle Maintenance Fund	7,820	8,604	9,462	10,409
Total	746,664	843,344	927,538	1,108,917
Total Internal Service Fund Charges	\$ 1,822,446	\$ 1,946,078	\$ 2,372,509	\$ 2,547,452
Total Transfers	\$ 4,192,461	\$ 4,815,577	\$ 5,069,455	\$ 5,337,718

Total City Expenditure Summary

SUMMARY BY FUND AND DEPARTMENT

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
General Fund				
City Commission	146,622	143,659	152,349	149,326
City Manager	454,237	458,297	489,160	495,609
Finance	519,765	503,461	530,760	547,602
Procurement Services	228,555	163,505	227,930	260,433
Information Technology	780,428	789,510	1,035,812	1,057,947
Internal Audit	39,232	72,989	73,316	83,774
Human Resources	295,410	312,862	329,539	351,676
City Attorney	181,485	263,768	226,000	255,000
Planning	505,842	679,917	842,020	673,965
City Clerk	364,744	358,335	425,283	446,881
Police	8,739,234	9,252,413	9,908,177	10,343,454
Fire	5,930,494	6,326,090	6,144,842	6,851,198
Building Development	1,166,343	1,258,822	1,249,406	1,185,514
Public Services	1,762,701	1,291,253	1,495,283	1,425,105
Public Works	3,399,149	3,347,823	3,779,333	4,028,346
Cultural/Civic Services	2,039,698	2,149,766	2,440,458	2,590,289
Project Administration	89,269	54,473	133,685	168,696
Non-Departmental	922,810	1,748,921	1,589,616	2,291,421
Total General Fund	\$ 27,566,018	\$ 29,175,864	\$ 31,072,969	\$ 33,206,236
Special Revenue Funds				
Hospital Lease	-	-	31,301	45,818
American Rescue Plan Fund	-	171,749	3,000,000	177,906
Local Option Gas Tax Fund	350,000	350,000	350,000	350,000
Impact Fund	161,976	177,039	732,020	743,357
Grant Fund	15,435	15,963	150,000	277,733
CRA Trust Fund	957,440	510,362	785,733	890,430
Law Enforcement Program Fund	59,475	72,735	104,897	146,634
Special Program Fund	70,833	101,009	200,000	132,329
Total Special Revenue Funds	\$ 1,615,159	\$ 1,398,857	\$ 5,353,951	\$ 2,764,207
Capital Project Fund				
Capital Project Fund	56,634	225,134	250,000	250,000
Capital Investment Fund	-	100,000	100,000	100,000
One Cent Local Option Sales Tax	1,685,392	3,656,624	3,820,861	4,001,787
Total Capital Project Funds	\$ 1,742,026	\$ 3,981,758	\$ 4,170,861	\$ 4,351,787

Total City Expenditure Summary

SUMMARY BY FUND AND DEPARTMENT

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Enterprise Funds				
Sanitation Fund	5,969,360	6,793,186	7,655,686	8,082,723
Water and Sewer Fund				
IT GIS	192,379	206,615	277,979	223,910
Utility Billing	425,630	465,039	495,656	568,748
Collections	290,069	296,331	367,589	374,774
Public Services	8,058,300	8,997,467	14,458,978	14,034,766
Debt Service	1,070,563	1,050,063	2,041,113	2,044,801
Project Administration	250,147	297,971	353,202	545,118
Non-Departmental	4,514,069	4,699,979	2,556,639	2,775,434
	14,801,157	16,013,465	20,551,156	20,567,551
Sewer Impact Fund	469,698	462,214	227,275	232,638
Water Impact Fund	169,853	168,208	304,293	312,960
Construction Fund	1,691,759	1,691,130	-	-
Marina Fund	143,806	126,952	140,504	150,683
Storm Water Fund				
Storm Water	1,581,363	1,769,451	1,871,761	1,940,755
Project Administration	107,121	67,044	87,588	110,524
	1,688,484	1,836,495	1,959,349	2,051,279
Golf Course Fund	1,330,590	1,541,883	1,650,969	1,966,500
Total Enterprise Funds	\$ 26,264,707	\$ 28,633,533	\$ 32,489,232	\$ 33,364,334
Internal Service Funds				
Vehicle Maintenance Fund	1,145,374	1,225,134	1,524,435	1,507,972
Risk Management Fund	1,082,592	1,078,061	1,074,855	1,116,417
Total Internal Service Funds	\$ 2,227,966	\$ 2,303,195	\$ 2,599,290	\$ 2,624,389
Gross Total Expenditures	59,415,876	65,493,207	75,686,303	76,310,953
Less Transfers	4,192,461	4,815,577	5,069,455	5,337,718
Net Total Expenditures	\$ 55,223,415	\$ 60,677,630	\$ 70,616,848	\$ 70,973,235

Total City - Expenditures

SUMMARY BY CATEGORY AND ELEMENT

Element Code	Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023 - 2024	Percentage Change
Personnel Services							
11	Executive Salaries	1,838,728	1,921,680	1,982,426	2,094,025	111,599	5.63%
12	Regular Salaries	15,769,039	16,278,883	18,676,264	20,000,943	1,324,679	7.09%
13	Other Salaries and Wages	564,851	570,404	521,123	559,068	37,945	7.28%
14	Overtime	1,373,349	1,528,048	1,194,096	1,193,596	(500)	-0.04%
15	Special Pay	328,242	357,671	385,881	387,351	1,470	0.38%
21	FICA	1,406,262	1,469,810	1,651,801	1,759,714	107,913	6.53%
22	Retirement Contribution	2,282,031	2,515,669	2,398,408	2,709,850	311,442	12.99%
23	Life and Health Insurance	3,856,916	3,746,312	4,298,928	4,823,415	524,487	12.20%
24	Workers' Compensation	513,896	531,881	525,592	537,301	11,709	2.23%
25	Unemployment Compensation	11,530	(8,144)	-	-	-	0.00%
26	Other Postemployment Benefit	(93,031)	(22,855)	-	-	-	0.00%
	Total Personnel Services	27,851,813	28,889,359	31,634,519	34,065,263	2,430,744	7.68%
Operating Expenses							
31	Professional Services	1,159,843	1,633,120	1,719,295	1,716,014	(3,281)	-0.19%
32	Accounting and Auditing	179,939	166,909	187,525	196,962	9,437	5.03%
34	Other Contractual Services	6,065,872	6,926,820	7,833,791	8,395,347	561,556	7.17%
40	Travel Per Diem	59,920	118,530	143,872	158,617	14,745	10.25%
41	Communication Services	313,436	322,043	312,707	335,416	22,709	7.26%
42	Freight & Postage Service	72,549	96,172	114,628	113,679	(949)	-0.83%
43-01	Water/Sewer Service	289,916	298,995	290,072	300,018	9,946	3.43%
43-02	Electric Service	1,689,175	2,145,100	1,873,693	2,392,020	518,327	27.66%
43-03	Gas Service	1,609	1,932	1,800	2,000	200	11.11%
44	Rents and Leases	359,922	623,192	397,383	429,821	32,438	8.16%
45	Insurance	1,917,842	1,922,044	2,113,453	2,340,244	226,791	10.73%
46	Repair and Maintenance	2,041,649	2,459,356	2,342,844	2,599,497	256,653	10.95%
46-04	Vehicle Maintenance and Repairs	1,097,029	1,203,533	790,870	1,005,080	214,210	27.09%
46-05	Vehicle Maintenance Parts	281,891	287,182	365,053	419,037	53,984	14.79%
47	Printing and Binding	22,223	21,845	50,477	45,350	(5,127)	-10.16%
48	Promotional Activities	130,397	217,284	165,329	175,550	10,221	6.18%
49	Other Current Charges	239,004	229,303	507,969	493,342	(14,627)	-2.88%
49-01	Interdepartment Allocation	(521,284)	(559,103)	(562,178)	(605,440)	(43,262)	7.70%
51	Office Supplies	16,857	17,935	22,950	23,175	225	0.98%
52	Operating Supplies	2,565,286	2,881,041	3,038,625	3,472,527	433,902	14.28%
52-11	Vehicle Fuel	764,712	1,075,460	1,403,660	1,137,870	(265,790)	-18.94%
53	Road Materials and Supplies	104,750	92,844	154,172	114,092	(40,080)	-26.00%
54	Books, Publications and Memberships	159,877	155,888	101,553	146,625	45,072	44.38%
55	Training	93,157	130,266	188,828	188,166	(662)	-0.35%
58	Amortization - Lease	-	63,604	-	-	-	0.00%
59	Depreciation	5,095,840	5,006,578	-	-	-	0.00%
	Total Operating Expenses	24,201,411	27,537,873	23,558,371	25,595,009	2,036,638	8.65%

Total City - Expenditures

SUMMARY BY CATEGORY AND ELEMENT

Element Code	Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023 - 2024	Percentage Change
Capital Outlay							
61	Land	708,813	-	100,000	10,000	(90,000)	-90.00%
62	Buildings	18,104	15,573	1,065,000	1,300,000	235,000	22.07%
63	Improvements Other Than Buildings	2,481,025	2,488,533	11,528,976	6,257,092	(5,271,884)	-45.73%
64	Machinery and Equipment	194,793	1,593,129	1,148,710	1,231,907	83,197	7.24%
66	Books, Publications and Library Materials	111,437	123,562	116,511	100,559	(15,952)	-13.69%
68	Intangible Assets	37,102	10,294	21,040	-	(21,040)	-100.00%
	Total Capital Outlay	3,551,274	4,231,091	13,980,237	8,899,558	(5,080,679)	-36.34%
Debt Service							
71	Debt Service-Principal	216,743	395,400	1,421,265	1,631,396	210,131	14.78%
72	Debt Service-Interest	1,093,419	1,101,933	1,065,709	1,028,526	(37,183)	-3.49%
	Total Debt Service	1,310,162	1,497,333	2,486,974	2,659,922	172,948	6.95%
Grants and Aids							
83	Other Grants and Aids	86,454	446,342	158,500	158,500	-	0.00%
	Total Grants and Aids	86,454	446,342	158,500	158,500	-	0.00%
Transfers							
91	Transfers	2,370,015	2,869,499	2,696,946	2,790,266	93,320	3.46%
	Total Transfers	2,370,015	2,869,499	2,696,946	2,790,266	93,320	3.46%
Non-Operating							
93	Non-Operating Interest	21,729	2,959	16,000	80,000	64,000	400.00%
99	Reserves/Other-Loans	23,018	18,751	1,154,756	2,062,435	907,679	78.60%
	Total Non-Operating	44,747	21,710	1,170,756	2,142,435	971,679	83.00%
	Total	\$ 59,415,876	\$ 65,493,207	\$ 75,686,303	\$ 76,310,953	\$ 624,650	0.83%

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

	Beginning Balance 10/1/2023*	Revenues	Expenditures	Ending Balance 9/30/2024
General Fund				
Restricted/Committed	5,551,384	415,694	(827,010)	5,140,068
Unassigned	8,624,154	32,453,542	(31,208,776)	8,698,470
Reserves for Unassigned Fund Balance	-	-	(1,170,450)	-
Total	14,175,538	32,869,236	(33,206,236)	13,838,538
Hospital Lease 2041-2070	2,976,369	45,818	(45,818)	2,976,369
ARPA	612,641	177,906	(177,906)	612,641
Local Option Gas Tax	82,219	347,771	(350,000)	79,990
School Crossing Guard	9,042	554	(1,200)	8,396
Handicap	12,299	1,865	(2,000)	12,164
Police Impact	510,846	64,375	(64,375)	510,846
Fire Impact	11,160	52,998	(52,998)	11,160
Library Impact	436,991	46,431	(400,000)	83,422
Recreation Impact	48,031	116,276	(116,276)	48,031
General Government Impact	112,753	15,712	(15,712)	112,753
Transportation Impact	142,345	93,996	(93,996)	142,345
Federal Equitable Sharing	115,282	63,216	(133,434)	45,064
SAFER Grant	-	259,661	(259,661)	-
Public Art	165,763	30,994	(72,329)	124,428
Land Preservation	14,516	103	(10,000)	4,619
Recycling Grant	2,700	18,072	(18,072)	2,700
CRA	301,920	890,430	(890,430)	301,920
Police Education	15,229	2,091	(4,000)	13,320
Police Confiscated Trust	34,658	3,208	(6,000)	31,866
Employee Benefit Cost Deferral	68,594	701	(50,000)	19,295
Capital Project	16,999	250,000	(250,000)	16,999
Sidewalk Improvement Fund	1,643,938	13,144	(100,000)	1,557,082
Local Option Sales Tax	189,284	3,875,539	(4,001,787)	63,036
Sanitation	2,198,455	8,082,723	(8,082,723)	2,198,455
Water - Sewer**	7,838,137	18,749,740	(20,567,551)	6,020,326
Stormwater	346,730	2,051,279	(2,051,279)	346,730
Sewer Impact	901,511	232,638	(232,638)	901,511
Water Impact	1,692,759	312,960	(312,960)	1,692,759
Marina	22,898	150,683	(150,683)	22,898
Golf Course	124,375	1,966,500	(1,966,500)	124,375
Vehicle Maintenance	19,780	1,507,972	(1,507,972)	19,780
Risk Management	586,064	1,116,417	(1,116,417)	586,064
Total	35,429,826	73,411,009	(76,310,953)	32,529,882
Reserves		2,899,944		
		76,310,953		

* 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 2023.

** At 100% of expenditures.

FY 2024 Annual Budget General Fund



General Fund Summary

General Fund Revenue/Expenditure Summary

SUMMARY BY SOURCE

Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Revenues by Source:				
Taxes				
Ad Valorem	10,286,980	10,982,934	12,433,490	13,856,417
Utility Taxes	3,509,721	3,663,352	3,560,263	3,755,399
Communication Service Taxes	883,221	920,759	874,732	911,551
Local Business Taxes	147,306	110,952	140,369	114,333
Total Taxes	14,827,228	15,677,997	17,008,854	18,637,700
Permits and Fees	2,682,843	2,655,419	2,681,575	2,838,644
Intergovernmental	3,885,098	4,006,792	3,702,592	3,921,568
Charges for Services	3,043,867	3,413,501	3,355,577	3,658,200
Fines and Forfeitures	286,062	210,795	182,076	166,432
Interest	57,087	(327,898)	183,995	300,000
Miscellaneous	920,297	690,619	790,645	806,426
Non-Revenue				
Transfers	2,219,387	2,271,651	2,446,946	2,540,266
Reserves:				
Unassigned	-	-	-	-
Restricted	-	-	720,709	337,000
Total Reserves	-	-	720,709	337,000
Total Non-Revenue	2,219,387	2,271,651	3,167,655	2,877,266
Total	\$ 27,921,869	\$ 28,598,876	\$ 31,072,969	\$ 33,206,236
Expenditures by Category:				
Personnel Services	20,149,614	20,708,411	22,165,244	23,634,140
Operating Services	6,273,280	7,360,932	7,900,909	8,086,887
Capital Outlay	1,112,246	395,891	508,220	256,259
Debt Service	-	1,050	-	-
Grants and Aids	30,878	344,580	58,500	58,500
Transfers/Other	-	365,000	440,096	1,170,450
Total Expenditures	\$ 27,566,018	\$ 29,175,864	\$ 31,072,969	\$ 33,206,236

General Fund Revenue Summary

SUMMARY BY SOURCE

Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Taxes				
Ad Valorem	10,286,980	10,982,934	12,433,490	13,856,417
Utility Taxes	3,509,721	3,663,352	3,560,263	3,755,399
Communication Service Taxes	883,221	920,759	874,732	911,551
Local Business Taxes	147,306	110,952	140,369	114,333
Total Taxes	14,827,228	15,677,997	17,008,854	18,637,700
Permits and Fees	2,682,843	2,655,419	2,681,575	2,838,644
Intergovernmental	3,885,098	4,006,792	3,702,592	3,921,568
Charges for Services	3,043,867	3,413,501	3,355,577	3,658,200
Fines and Forfeitures	286,062	210,795	182,076	166,432
Interest	57,087	(327,898)	183,995	300,000
Miscellaneous	920,297	690,619	790,645	806,426
Non-Revenue				
Transfers	2,219,387	2,271,651	2,446,946	2,540,266
Reserves:				
Unassigned	-	-	-	-
Restricted	-	-	720,709	337,000
Total Reserves	-	-	720,709	337,000
Total Non-Revenue	2,219,387	2,271,651	3,167,655	2,877,266
Total	\$ 27,921,869	\$ 28,598,876	\$ 31,072,969	\$ 33,206,236

PERCENTAGE OF TOTAL REVENUES:

Taxes	53.1%	54.8%	54.7%	56.1%
Permits and Fees	9.6%	9.3%	8.6%	8.5%
Intergovernmental	13.9%	14.0%	11.9%	11.8%
Charges for Services	10.9%	12.0%	10.8%	11.0%
Fines and Forfeitures	1.0%	0.7%	0.6%	0.5%
Interest	0.2%	-1.1%	0.6%	0.9%
Miscellaneous	3.3%	2.4%	2.6%	2.4%
Non-Revenue	8.0%	7.9%	10.2%	8.8%
Total	100.0%	100.0%	100.0%	100.0%

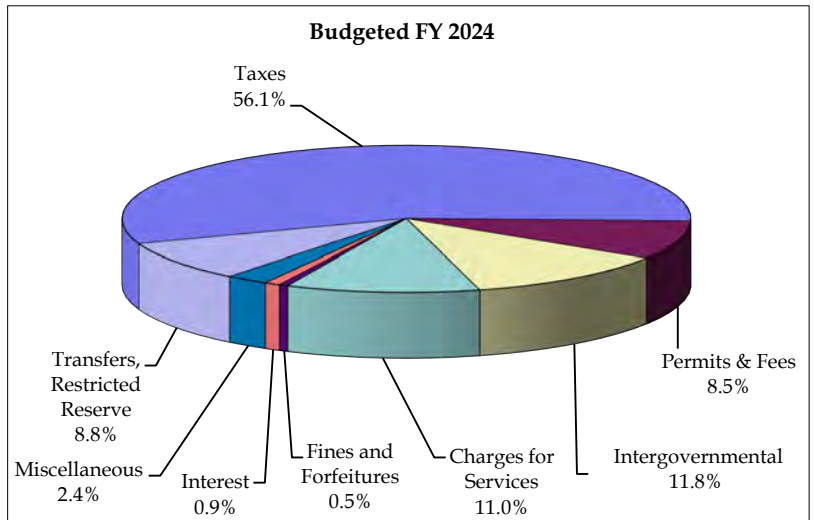
General Fund Revenue Summary

COMPARISON BY SOURCE

Source	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Taxes	17,008,854	18,637,700	1,628,846	9.58%
Permits and Fees	2,681,575	2,838,644	157,069	5.86%
Intergovernmental	3,702,592	3,921,568	218,976	5.91%
Charges for Services	3,355,577	3,658,200	302,623	9.02%
Fines and Forfeitures	182,076	166,432	(15,644)	-8.59%
Interest	183,995	300,000	116,005	63.05%
Miscellaneous	790,645	806,426	15,781	2.00%
Transfers, Restricted Reserve	3,167,655	2,877,266	(290,389)	-9.17%
Total	\$ 31,072,969	\$ 33,206,236	\$ 2,133,267	6.87%

PERCENTAGE OF REVENUES BY SOURCE

Source	Per- centage
Taxes	56.1%
Permits & Fees	8.5%
Intergovernmental	11.8%
Charges for Services	11.0%
Fines and Forfeitures	0.5%
Interest	0.9%
Miscellaneous	2.4%
Transfers, Restricted Reserve	8.8%
Total	100.0%



Total General Fund Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Taxes					
	Ad Valorem				
001-311.10-00	Current	10,260,135	10,971,761	12,403,776	13,826,554
001-311.20-00	Delinquent	26,845	11,173	29,714	29,863
	Total Ad Valorem	10,286,980	10,982,934	12,433,490	13,856,417
	Utility Taxes				
001-314.10-00	Electric - Duke Energy	2,536,653	2,670,664	2,582,394	2,750,784
001-314.30-00	Water	818,562	835,831	812,120	844,189
001-314.30-10	Revenue Write-off	-	-	-	-
001-314.40-00	Natural Gas	115,984	113,617	128,638	115,889
001-314.80-00	Propane Bottle Gas	38,522	43,240	37,111	44,537
	Total Utility Taxes	3,509,721	3,663,352	3,560,263	3,755,399
	Communication Service Taxes				
001-315.00-00	Communication Service Taxes	883,221	920,759	874,732	911,551
	Total Communication Service Taxes	883,221	920,759	874,732	911,551
	Local Business Taxes				
001-316.00-00	Business Tax	144,680	108,560	135,502	111,817
001-316.01-00	Yard Sale	2	-	200	100
001-316.02-00	Business Tax Penalties	2,624	2,392	4,667	2,416
001-316.03-00	Total Local Business Taxes	147,306	110,952	140,369	114,333
	Taxes	\$ 14,827,228	\$ 15,677,997	\$ 17,008,854	\$ 18,637,700
Permits and Fees					
001-322.01-00	Buildings	323,066	359,501	393,619	405,428
001-322.02-00	Plumbing	25,715	20,717	29,569	29,865
001-322.03-00	Electrical	33,208	26,322	38,113	37,732
001-322.04-00	H.A.R.V.	61,665	55,773	89,226	75,842
001-322.05-00	Gas	6,310	6,095	5,071	5,021
001-323.10-00	Franchise Fee - Electricity	1,909,190	2,018,011	1,915,940	2,058,371
001-323.40-00	Franchise Fee - Gas	98,206	108,764	115,101	112,027
001-329.01-00	Signs	391	1,058	1,061	1,090
001-329.02-00	Demolition	1,100	1,165	1,599	1,200
001-329.03-01	Courtesy Inspections	1,980	2,280	2,947	2,348
001-329.03-02	Fees/Services	697	626	1,521	645
001-329.03-03	Engineering copies	48	919	465	827
001-329.03-08	Technology Fee	-	1,236	-	12,574
001-329.03-11	Expired Permit Fee	-	1,465	-	10,092
001-329.03-12	Change of Contractor	-	25	-	90
001-329.04-00	Tree Removal	7,125	6,525	12,343	10,492
001-329.04-03	Tree Bank	214,142	44,937	75,000	75,000
	Permits and Fees	\$ 2,682,843	\$ 2,655,419	\$ 2,681,575	\$ 2,838,644
Intergovernmental					
001-331.20-03	Bulletproof Vest	-	5,458	2,576	2,602
001-331.20-24	2020-JAGD-PINE-1-C9-003	40,397	3,565	-	-
001-331.20-25	2019-JAGD-PINE-4-4R-042	4,582	-	-	-
001-331.50-23	CARES Act	424,706	-	-	-
001-331.50-24	Vaccine Dist	38,711	-	-	-
001-331.50-26	FEMA - Covid-19	-	44,426	-	-
001-331.70-16	NEA 2022	-	20,000	-	-
001-334.50-25	DOS Hist Resiliency Plan	-	50,000	-	-
001-334.50-27	FEMA-4564-DR Hurricane Sally	13,211	(66)	-	-
001-334.50-29	Cultural Resources Survey	-	-	50,000	-
001-334.70-16	Arts Celebration	18,115	19,369	50,000	25,000

Total General Fund Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
001-335.12-01	Sales Tax	767,941	982,169	854,366	1,001,812
001-335.12-02	Eight Cent Motor Fuel Tax	212,464	250,019	230,458	255,019
001-335.14-00	Mobile Home Licenses	21,904	23,164	22,204	23,396
001-335.15-00	Alcohol Beverage Licenses	33,224	37,550	33,516	37,926
001-335.18-01	Half-Cent Sales Tax	1,851,893	2,097,683	2,007,472	2,139,637
001-335.23-00	Firefighters Supp. Comp.	10,547	12,130	11,798	12,373
001-335.49-01	Motor Fuel Tax Rebate	8,720	10,906	8,064	11,124
001-335.49-02	Traffic Signal Maint. FDOT	37,514	38,579	39,412	39,806
001-335.49-03	Street Light Maint. FDOT	63,744	69,300	93,283	94,216
001-338.90-01	Library Cooperative	325,370	281,926	249,547	267,830
001-339.01-00	Housing Authority	10,555	10,614	18,896	10,827
001-339.02-00	Walmart Community Grant	1,500	-	1,000	-
001-339.03-00	SUGA IT Award	-	50,000	30,000	-
	Intergovernmental	\$ 3,885,098	\$ 4,006,792	\$ 3,702,592	\$ 3,921,568

Charges for Services

001-342.10-00	Police Services	1,418	477	1,211	491
001-342.10-01	School Resource Officer	384,472	394,873	392,812	402,770
001-342.10-04	Outside Duty	39,535	87,110	74,903	87,981
001-342.10-05	Local Agencies	710	-	3,663	-
001-342.10-07	State - Crash Tickets	3,045	2,745	3,086	2,800
001-342.20-00	Fire Protection Services	419,013	442,367	451,203	460,062
001-342.40-00	Emergency Services Fees	1,654,653	1,704,999	1,739,262	1,946,433
001-342.40-01	Water Rescue Program	15,000	15,000	15,000	15,000
001-342.40-02	Dive Team Equipment	-	23,583	15,000	15,000
001-342.90-03	CME Training	14,125	51,295	14,000	30,777
001-342.90-05	Learning Management System	1,687	1,772	1,515	1,790
001-343.80-04	Burial Fees	7,300	11,210	7,892	11,322
001-343.80-05	Entombment Fees	84,645	76,811	75,536	78,347
001-344.30-01	Trolley Fees	-	20	-	20
001-347.10-00	Library Fees	12,238	9,198	17,875	9,382
001-347.29-00	Other Park & Recreation	150	1,150	1,515	1,173
001-347.29-01	Recreation Lessons	31,091	33,513	66,640	34,183
001-347.29-02	Non-resident Fee	4,478	5,667	5,252	5,780
001-347.29-03	Recreation Camps	29,816	35,112	42,000	35,814
001-347.29-04	Recreation Events	1,235	4,485	3,090	4,575
001-347.29-05	Recreation Athletics	16,093	18,170	16,120	18,533
001-347.29-06	Other Sales	59	39	1,029	41
001-347.29-07	Weight Room	1,118	1,868	1,364	1,905
001-347.29-08	Advertising	374	374	312	381
001-347.29-09	Miscellaneous Taxable Sales	40	9	30	9
001-347.29-10	Rec Building Supervisor	564	4,646	6,498	4,739
001-347.29-11	Ballfield Electric Fees	8,293	1,163	1,100	1,175
001-347.29-12	Resident Activity Card	1,121	1,695	1,313	1,729
001-347.29-14	Plant Sales	76	426	75	341
001-347.31-02	Museum Store Sales	75	112	65	113
001-347.39-02	Ticket Sales	69,389	214,773	141,500	216,921
001-347.39-06	Concessions-Soda/Coffee	32	376	-	380
001-347.39-07	Concessions-Soda/Water	86	1,569	-	1,585
001-347.39-08	Concessions-Soda/Candy	86	1,331	-	1,344
001-347.40-02	Snow Place	-	5,403	6,998	5,511
001-347.40-03	Off Duty Employees	-	3,360	1,928	3,394
001-349.03-00	Plan Checking Fees	166,935	186,371	170,541	190,098
001-349.03-01	Fire	4,800	1,450	3,784	1,479

Total General Fund Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
001-349.04-00	Site Plan Fees	29,600	22,200	29,378	22,644
001-349.04-01	Fire	325	150	303	153
001-349.04-02	Legal Advertising	2,782	5,641	1,011	3,667
001-349.04-03	Postage - Notification	866	1,450	900	1,421
001-349.05-00	Payroll Administrative Fees	622	687	700	701
001-349.06-00	City Clerks Fees/Charges	16,795	16,094	15,172	15,289
001-349.06-02	Admin - Code Enforcement	1,100	1,100	1,010	1,089
001-349.07-00	Transportation Impact Admin. Fees	7,214	8,739	6,244	8,564
001-349.08-00	Cultural Affairs Fees	-	32	-	33
001-349.08-03	Safford Tours	2,615	4,127	2,693	4,168
001-349.08-04	Heritage Tours	3,538	4,976	3,111	3,235
001-349.08-06	Handling Fee - Tickets	378	-	6,464	-
001-349.09-00	FL DCA Admin Fees	1,085	917	909	935
001-349.10-00	Building/Code Enforcement Fees	1,890	1,755	2,030	1,790
001-349.11-00	FL DBPR Admin Fee	1,305	1,111	1,030	1,133
001-349.12-00	Attorney Fees - Code Enf	-	-	510	-
	Charges for Services	\$ 3,043,867	\$ 3,413,501	\$ 3,355,577	\$ 3,658,200
Fines and Forfeitures					
001-351.10-00	Court Fines	45,601	31,734	40,796	36,716
001-354.01-00	Code Enforcement Brd Fines	233,765	173,798	131,280	124,716
001-354.03-00	Prosecution/ Abatement Chg	6,696	5,263	10,000	5,000
	Fines and Forfeitures	\$ 286,062	\$ 210,795	\$ 182,076	\$ 166,432
Miscellaneous					
	Interest				
001-361.10-00	Interest on Investments	8,470	7,032	183,995	300,000
001-361.10-05	Unrealized Gain (Loss)	(23,735)	(716,178)	-	-
001-361.10-12	Interest - Savannah Cove	-	51,844	-	-
001-361.10-23	Bank United Public Fund Savings	3,938	1,215	-	-
001-361.10-24	BOA	162	495	-	-
001-361.10-29	Interest - Hospital	-	260,949	-	-
001-361.20-00	State Board Interest	3,553	529	-	-
001-361.30-01	Certificate of Deposit	36,372	34,143	-	-
001-361.40-01	Federal Farm Credit Bank	9,650	18,138	-	-
001-361.40-02	Federal Home Loan Bank	2,720	39,225	-	-
001-361.40-04	Federal Home Loan Mortgage Corp	16,750	-	-	-
001-361.50-01	Treasury Bills	-	5,830	-	-
001-361.80-01	FMIVT 1-3 yr High Quality	(484)	(14,678)	-	-
001-361.80-02	FMIVT Intermediate High Quality	(109)	(8,808)	-	-
001-361.80-03	FMIVT 0-2 yr High Quality	(200)	(7,634)	-	-
	Total Interest	57,087	(327,898)	183,995	300,000
	Miscellaneous Fees				
001-362.02-00	Buildings and Office	370,731	143,888	300,000	300,000
001-362.04-02	Savannah Cove	73,500	42,141	73,500	73,500
001-362.04-05	Dental Clinic	4,000	4,000	4,000	4,000
001-362.08-00	Recreation Facility & Equipment	4,251	10,046	14,400	10,347
001-362.09-00	Cultural Center	-	596	-	-
001-362.10-00	Heritage Center	-	600	451	600
001-362.11-01	Mamas Greek Cuisine	720	720	720	720
001-364.10-00	Cemetery Lots	97,690	95,300	64,855	96,253
001-364.10-01	Mausoleum	44,761	35,054	54,579	37,508
001-364.10-02	Columbarium	5,319	8,975	5,410	9,424
001-364.41-00	Surplus Equipment/Furniture	52,723	30,907	33,000	33,998
001-365.10-00	Scrap Sales	1,274	13,876	2,200	13,598
001-366.90-01	Police Department	350	100	-	-
001-366.90-02	Fire Department	778	1,722	500	500
001-366.90-03	Recreation	6,978	16,567	6,000	6,000
001-366.90-04	Library	34,832	41,139	20,000	20,000

Total General Fund Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
001-366.90-05	Community Center	-	76	250	250
001-366.90-06	Cultural Affairs	15,395	29,188	20,400	20,000
001-366.90-23	Safford House	138	285	75	75
001-366.90-52	Heritage Museum	12	29	208	208
001-366.90-63	Fourth of July Donations	5,000	-	5,000	5,000
001-366.90-73	Cops & Kids Donation	16,184	20,944	10,000	10,000
001-366.90-87	Sponsorship Donations	14,400	2,495	31,953	31,953
001-366.91-01	Sidewalks	5,885	-	1,470	1,441
001-366.91-02	Concessions	-	-	1,960	1,921
001-367.01-00	Signs	-	97	-	-
001-369.02-01	Federal Excise Tax	19,522	18,142	18,992	18,613
001-369.30-01	Insurance	22,530	-	29,400	15,000
001-369.40-01	Police Department	11,272	44,300	9,600	10,000
001-369.40-04	Fire Department	420	1,542	-	-
001-369.40-05	Parks & Parkways	552	25,183	-	-
001-369.40-06	Roads & Streets	655	-	-	-
001-369.40-10	City Buildings & Grounds	15,027	-	-	-
001-369.40-20	Cemetery	-	675	-	-
001-369.40-28	Non Departmental	389	-	-	-
001-369.40-29	Street Lights	7,000	15,535	8,000	8,000
001-369.40-30	Décor Lights-Signage	3,500	-	-	-
001-369.50-01	FSA Particip Forfeitures	-	454	-	-
001-369.90-00	Other Miscellaneous Revenue	6,634	6,019	5,000	5,000
001-369.90-10	Mailing Charge	130	226	100	100
001-369.90-27	Purchasing Card Rebate	52,649	47,160	47,632	50,000
001-369.90-30	Federal Reimbursement	18,025	16,678	17,167	17,011
001-369.90-42	Home Depot Rebate	142	110	547	492
001-369.90-50	Advertising Reimbursement	6,929	15,850	3,276	4,914
	Total Miscellaneous Fees	920,297	690,619	790,645	806,426
	Miscellaneous	\$ 977,384	\$ 362,721	\$ 974,640	\$ 1,106,426
Non-Revenues					
	Transfers				
001-381.11-06	Local Option Gas Tax	200,000	200,000	200,000	200,000
001-381.11-63	Employee Benefit Cost Deferral	-	-	50,000	50,000
001-382.44-01	Sanitation	474,335	498,505	602,184	646,218
001-382.44-02	Water-Sewer Fund	1,404,826	1,424,428	1,438,123	1,479,979
001-382.44-06	Storm Water	140,226	148,718	156,639	164,069
	Total Transfers	2,219,387	2,271,651	2,446,946	2,540,266
	Reserves				
001-389.01-03	Tree Bank	-	-	25,000	31,000
001-389.01-05	Perpetual Care	-	-	256,709	36,000
001-389.01-07	Insurance/Other	-	-	70,000	70,000
001-389.01-08	Donations	-	-	100,000	100,000
001-389.01-10	Management Designations	-	-	245,000	100,000
001-389.01-13	Public Safety	-	-	24,000	-
	Total Reserves	-	-	720,709	337,000
	Non-Revenues	\$ 2,219,387	\$ 2,271,651	\$ 3,167,655	\$ 2,877,266
	General Fund	\$ 27,921,869	\$ 28,598,876	\$ 31,072,969	\$ 33,206,236

General Fund Expenditures

SUMMARY BY CATEGORY

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	20,149,614	20,708,411	22,165,244	23,634,140
Operating Services	6,273,280	7,360,932	7,900,909	8,086,887
Capital Outlay	1,112,246	395,891	508,220	256,259
Debt Service	-	1,050	-	-
Grants and Aids	30,878	344,580	58,500	58,500
Transfers/Other	-	365,000	440,096	1,170,450
Total Expenditures	\$ 27,566,018	\$ 29,175,864	\$ 31,072,969	\$ 33,206,236

PERCENTAGE OF TOTAL EXPENDITURES:

Personnel Services	73.1%	71.0%	71.3%	71.2%
Operating Services	22.8%	25.1%	25.4%	24.4%
Capital Outlay	4.0%	1.4%	1.7%	0.7%
Debt Service	0.0%	0.0%	0.0%	0.0%
Grants and Aids	0.1%	1.2%	0.2%	0.2%
Transfers/Other	0.0%	1.3%	1.4%	3.5%
Total	100.0%	100.0%	100.0%	100.0%

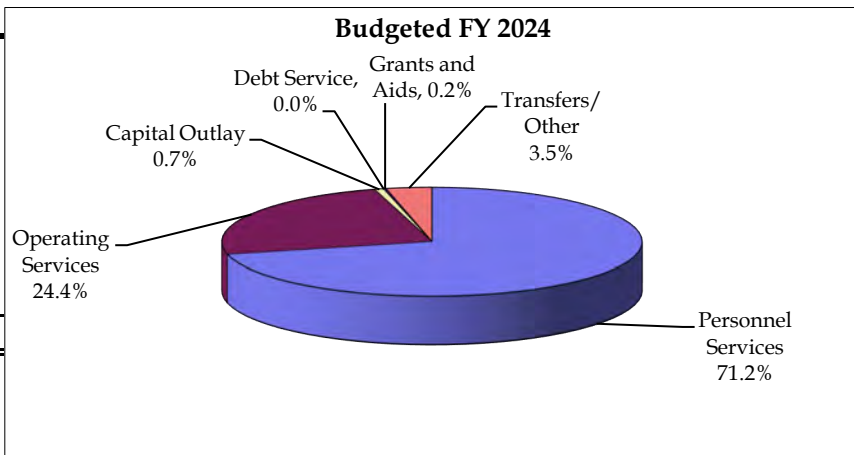
General Fund Expenditures

COMPARISON BY CATEGORY

Expenditure Classification	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Personnel Services	22,165,244	23,634,140	1,468,896	6.63%
Operating Services	7,900,909	8,086,887	185,978	2.35%
Capital Outlay	508,220	256,259	(251,961)	-49.58%
Debt Service	-	-	-	0.00%
Grants and Aids	58,500	58,500	-	0.00%
Transfers/Other	440,096	1,170,450	730,354	165.95%
Total Expenditures	\$ 31,072,969	\$ 33,206,236	\$ 2,133,267	6.87%

PERCENTAGE OF EXPENDITURES BY CATEGORY

Expenditure Classification	Percentage
Personnel Services	71.2%
Operating Services	24.4%
Capital Outlay	0.7%
Debt Service	0.0%
Grants and Aids	0.2%
Transfers/Other	3.5%
Total Expenditures	100.0%



General Fund Expenditures

SUMMARY BY FUNCTION

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
General Government	4,399,855	5,144,821	5,917,683	6,637,091
Public Safety	15,730,400	16,698,724	17,244,925	18,274,166
Physical Environment	2,155,288	1,532,041	1,675,059	1,686,804
Transportation	1,258,061	1,237,530	1,270,697	1,344,560
Economic Environment	128,543	132,029	137,787	145,239
Culture and Recreation	3,893,871	4,157,871	4,826,818	5,118,376
Transfers	-	272,848	-	-
Total Expenditures	\$ 27,566,018	\$ 29,175,864	\$ 31,072,969	\$ 33,206,236

PERCENTAGE OF TOTAL EXPENDITURES:

General Government	16.0%	17.6%	19.1%	20.0%
Public Safety	57.1%	57.2%	55.5%	55.0%
Physical Environment	7.7%	5.3%	5.4%	5.1%
Transportation	4.6%	4.2%	4.1%	4.1%
Economic Environment	0.5%	0.5%	0.4%	0.4%
Culture and Recreation	14.1%	14.3%	15.5%	15.4%
Non-Expenditure Disbursement	0.0%	0.9%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

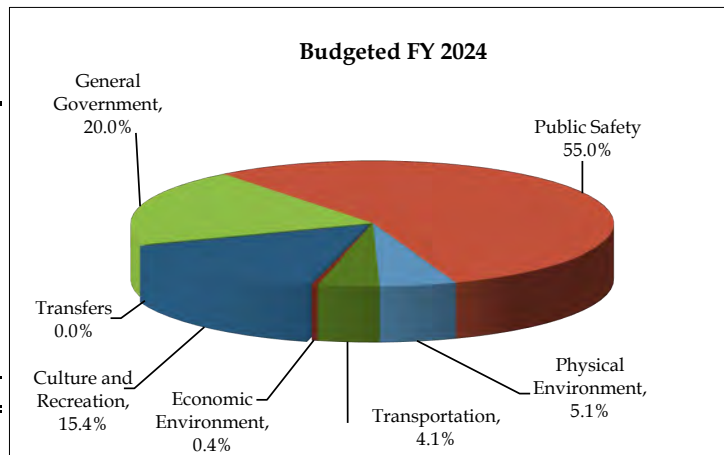
General Fund Expenditures

COMPARISON BY FUNCTION

Expenditure Classification	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
General Government	5,917,683	6,637,091	719,408	12.16%
Public Safety	17,244,925	18,274,166	1,029,241	5.97%
Physical Environment	1,675,059	1,686,804	11,745	0.70%
Transportation	1,270,697	1,344,560	73,863	5.81%
Economic Environment	137,787	145,239	7,452	5.41%
Culture and Recreation	4,826,818	5,118,376	291,558	6.04%
Non-Expenditure Disbursement	-	-	-	0.00%
Total Expenditures	\$ 31,072,969	\$ 33,206,236	2,133,267	6.87%

PERCENTAGE OF EXPENDITURES BY FUNCTION

Expenditure Classification	Percentage
General Government	20.0%
Public Safety	55.0%
Physical Environment	5.1%
Transportation	4.1%
Economic Environment	0.4%
Culture and Recreation	15.4%
Transfers	0.0%
Total Expenditures	100.0%



Total General Fund Expenditures

SUMMARY BY DEPARTMENT

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
City Commission	146,622	143,659	152,349	149,326
City Manager	454,237	458,297	489,160	495,609
Finance	519,765	503,461	530,760	547,602
Procurement Services	228,555	163,505	227,930	260,433
Information Technology	780,428	789,510	1,035,812	1,057,947
Internal Audit	39,232	72,989	73,316	83,774
Human Resources	295,410	312,862	329,539	351,676
City Attorney	181,485	263,768	226,000	255,000
Planning	505,842	679,917	842,020	673,965
City Clerk	364,744	358,335	425,283	446,881
Police	8,739,234	9,252,413	9,908,177	10,343,454
Fire	5,930,494	6,326,090	6,144,842	6,851,198
Building Development	1,166,343	1,258,822	1,249,406	1,185,514
Public Services:				
Recreation	692,526	804,136	845,958	907,483
Cemetery	1,070,175	487,117	649,325	517,622
Public Works:				
Facilities Maintenance	979,442	906,324	968,234	1,063,182
Parks & Parkways	1,090,227	1,124,995	1,455,234	1,532,570
North Anclote Park	71,419	78,974	85,168	88,034
Streets	1,258,061	1,237,530	1,270,697	1,344,560
Cultural/Civic Services:				
Library	1,492,108	1,439,708	1,627,790	1,714,019
Cultural	547,590	710,058	812,668	876,270
Project Administration	89,269	54,473	133,685	168,696
Non-Departmental	922,810	1,748,921	1,589,616	2,291,421
Total Expenditures	\$ 27,566,018	\$ 29,175,864	\$ 31,072,969	\$ 33,206,236

Total General Fund Expenditures

COMPARISON BY DEPARTMENT				
Expenditure Classification	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
City Commission	152,349	149,326	(3,023)	-1.98%
City Manager	489,160	495,609	6,449	1.32%
Finance	530,760	547,602	16,842	3.17%
Procurement Services	227,930	260,433	32,503	14.26%
Information Technology	1,035,812	1,057,947	22,135	2.14%
Internal Audit	73,316	83,774	10,458	14.26%
Human Resources	329,539	351,676	22,137	6.72%
City Attorney	226,000	255,000	29,000	12.83%
Planning	842,020	673,965	(168,055)	-19.96%
City Clerk	425,283	446,881	21,598	5.08%
Police	9,908,177	10,343,454	435,277	4.39%
Fire	6,144,842	6,851,198	706,356	11.50%
Building Development	1,249,406	1,185,514	(63,892)	-5.11%
Public Services	1,495,283	1,425,105	(70,178)	-4.69%
Public Works	3,779,333	4,028,346	249,013	6.59%
Cultural/Civic Services	2,440,458	2,590,289	149,831	6.14%
Project Administration	133,685	168,696	35,011	26.19%
Non-Departmental	1,589,616	2,291,421	701,805	44.15%
Total Expenditures	\$ 31,072,969	\$ 33,206,236	\$ 2,133,267	6.87%

Total General Fund Expenditures

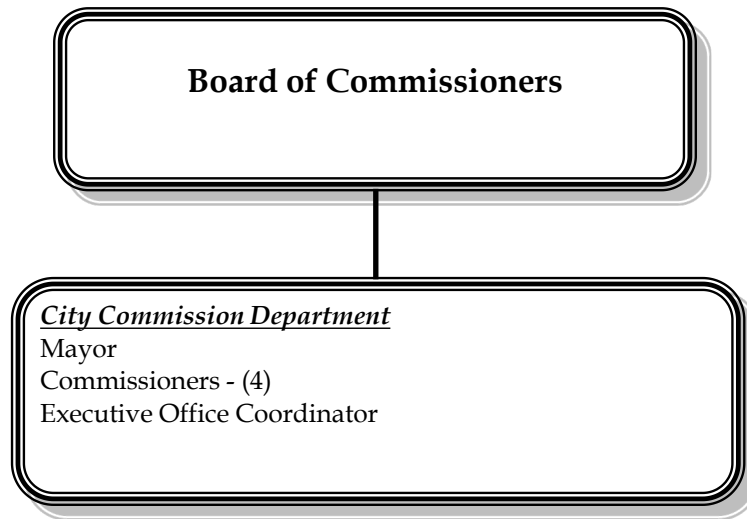
SUMMARY BY CATEGORY AND ELEMENT							
Element Code	Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Budget FY 2023 - FY 2024	
						Dollar Change	Percentage Change
Personnel Services							
11	Executive Salaries	1,520,120	1,563,612	1,614,665	1,700,337	85,672	5.31%
12	Regular Salaries	11,177,040	11,447,324	12,918,110	13,645,618	727,508	5.63%
13	Other Salaries and Wages	367,465	363,464	323,072	334,888	11,816	3.66%
14	Overtime	1,028,305	1,165,331	922,162	921,662	(500)	-0.05%
15	Special Pay	199,102	226,144	246,420	247,890	1,470	0.60%
21	FICA	1,002,699	1,038,613	1,147,110	1,206,015	58,905	5.14%
22	Retirement Contribution	1,839,438	2,020,649	1,809,511	2,054,048	244,537	13.51%
23	Life and Health Insurance	2,656,224	2,554,206	2,861,438	3,205,705	344,267	12.03%
24	Workers' Compensation	350,293	334,447	322,756	317,977	(4,779)	-1.48%
25	Unemployment Compensation	8,928	(5,379)	-	-	-	0.00%
	Total Personnel Services	20,149,614	20,708,411	22,165,244	23,634,140	1,468,896	6.63%
Operating Services							
31	Professional Services	650,459	815,543	973,395	828,572	(144,823)	-14.88%
32	Accounting and Auditing	154,250	147,321	161,470	172,472	11,002	6.81%
34	Other Contractual Services	616,121	748,022	757,314	839,445	82,131	10.85%
40	Travel Per Diem	40,886	81,080	101,741	108,689	6,948	6.83%
41	Communication Services	223,292	225,829	229,205	238,330	9,125	3.98%
42	Freight & Postage Service	18,687	38,053	41,828	35,844	(5,984)	-14.31%
43-01	Water/Sewer Service	228,440	230,288	224,006	235,156	11,150	4.98%
43-02	Electric Service	659,069	790,545	715,355	800,355	85,000	11.88%
43-03	Gas Utility	1,609	1,932	1,800	2,000	200	11.11%
44	Rents and Leases	227,852	222,706	243,371	269,178	25,807	10.60%
45	Insurance	461,212	483,488	535,184	615,951	80,767	15.09%
46	Repair and Maintenance	1,154,711	1,487,386	1,296,843	1,361,780	64,937	5.01%
46-04	Vehicle Maintenance and Repairs	640,254	672,357	535,227	651,637	116,410	21.75%
47	Printing and Binding	19,126	16,614	41,875	38,850	(3,025)	-7.22%
48	Promotional Activities	120,314	160,939	144,189	155,150	10,961	7.60%
49	Other Current Charges	33,071	35,608	311,577	270,650	(40,927)	-13.14%
49-01	Interdepartment Allocation	(521,284)	(559,103)	(562,178)	(605,440)	(43,262)	7.70%
49-02	Interdepartment Allocation Capital	-	(55,253)	-	-	-	0.00%
51	Office Supplies	10,635	12,165	14,306	13,725	(581)	-4.06%
52	Operating Supplies	1,021,710	1,135,763	1,392,288	1,371,215	(21,073)	-1.51%
52-11	Vehicle Fuel	268,383	420,640	459,185	401,371	(57,814)	-12.59%
53	Road Materials and Supplies	87,129	62,406	104,600	75,100	(29,500)	-28.20%
54	Books, Publications and Memberships	94,615	100,640	70,075	89,541	19,466	27.78%
55	Training	62,739	85,963	108,253	117,316	9,063	8.37%
	Total Operating Services	6,273,280	7,360,932	7,900,909	8,086,887	185,978	2.35%
Capital Outlay							
61	Land	7,536	-	-	-	-	0.00%
63	Improvements Other Than Buildings	766,815	195,094	240,000	114,700	(125,300)	-52.21%
64	Machinery and Equipment	189,356	77,235	151,709	41,000	(110,709)	-72.97%
66	Books, Publications and Library Materials	111,437	123,562	116,511	100,559	(15,952)	-13.69%
68	Intangible Assets	37,102	-	-	-	-	0.00%
	Total Capital Outlay	1,112,246	395,891	508,220	256,259	(251,961)	-49.58%
Debt Service							
72	Debt service - Interest	-	1,050	-	-	-	0.00%
	Total Debt Service	-	1,050	-	-	-	0.00%
Grants and Aids							
83	Other Grants and Aids	30,878	344,580	58,500	58,500	-	0.00%
	Total Grants and Aids	30,878	344,580	58,500	58,500	-	0.00%
Transfers							
91	Transfers	-	272,848	-	-	-	0.00%
99	Non-operating	-	92,152	440,096	1,170,450	730,354	165.95%
	Total Transfers	-	365,000	440,096	1,170,450	730,354	165.95%
Total General Fund		\$ 27,566,018	\$ 29,175,864	\$ 31,072,969	\$ 33,206,236	\$ 2,133,267	6.87%

GENERAL FUND FUND BALANCE PROJECTIONS

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Fund Balance					
Restricted/Committed	5,551,384	5,140,068	4,987,975	4,932,227	4,932,448
Unassigned	8,624,154	8,698,470	8,646,363	8,607,280	8,612,637
Total Beginning Fund Balance	\$ 14,175,538	\$ 13,838,538	\$ 13,634,338	\$ 13,539,507	\$ 13,545,085
Revenues:					
Taxes:					
Property	13,856,417	14,691,959	15,430,964	16,207,142	17,022,361
Utility	3,755,399	3,885,336	4,019,768	4,158,852	4,302,749
Communication Service	911,551	902,435	893,411	884,477	875,632
Local Business	114,333	113,190	112,058	110,937	109,828
Permits & Fees	2,838,644	2,952,190	3,070,277	3,193,088	3,288,881
Intergovernmental	3,921,568	4,039,215	4,160,391	4,285,203	4,413,759
Charges for Services	3,658,200	3,804,528	3,956,709	4,114,977	4,279,577
Fines & Forfeitures	166,432	168,096	169,777	171,475	173,190
Miscellaneous:					
Interest	300,000	327,820	352,049	355,503	355,503
Misc.	806,426	820,216	834,242	848,507	863,017
Transfers In	2,540,266	2,529,581	2,623,244	2,720,298	2,720,298
Total Revenues	32,869,236	34,234,566	35,622,891	37,050,459	38,404,793
Total Sources	47,044,774	48,073,104	49,257,229	50,589,966	51,949,878.36
Expenditures:					
Personnel Services	23,634,140	24,579,506	25,562,686	26,585,193	27,648,601
Operating Services	8,086,887	8,329,494	8,579,378	8,836,760	9,101,863
Capital Outlay	256,259	263,947	271,865	280,021	288,422
Grants and Aids	58,500	60,255	62,063	63,925	65,842
Transfers/Other/Reserve	1,170,450	1,205,564	1,241,730	1,278,982	1,317,352
Total Expenditures	33,206,236	34,438,766	35,717,722	37,044,881	38,422,080
Ending Fund Balance	\$ 13,838,538	\$ 13,634,338	\$ 13,539,507	\$ 13,545,085	\$ 13,527,798
Ending Fund Balance					
Restricted/Committed	5,140,068	4,987,975	4,932,227	4,932,448	4,918,225
Unassigned	8,698,470	8,646,363	8,607,280	8,612,637	8,609,573
	13,838,538	13,634,338	13,539,507	13,545,085	13,527,798
Unassigned Fund Balance Minimum (20%)	\$ 6,641,247	\$ 6,887,753	\$ 7,143,544	\$ 7,408,976	\$ 7,684,416

General Fund Department Expenditures

City Commission Personnel Schedule



Position Title	FY 2021	FY 2022	FY 2023	FY 2024
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 2024:

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

City Commission Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	141,692	132,325	144,749	141,976
Operating Expenditures	4,930	11,334	7,600	7,350
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 146,622	\$ 143,659	\$ 152,349	\$ 149,326

Expenditures by Division/Program

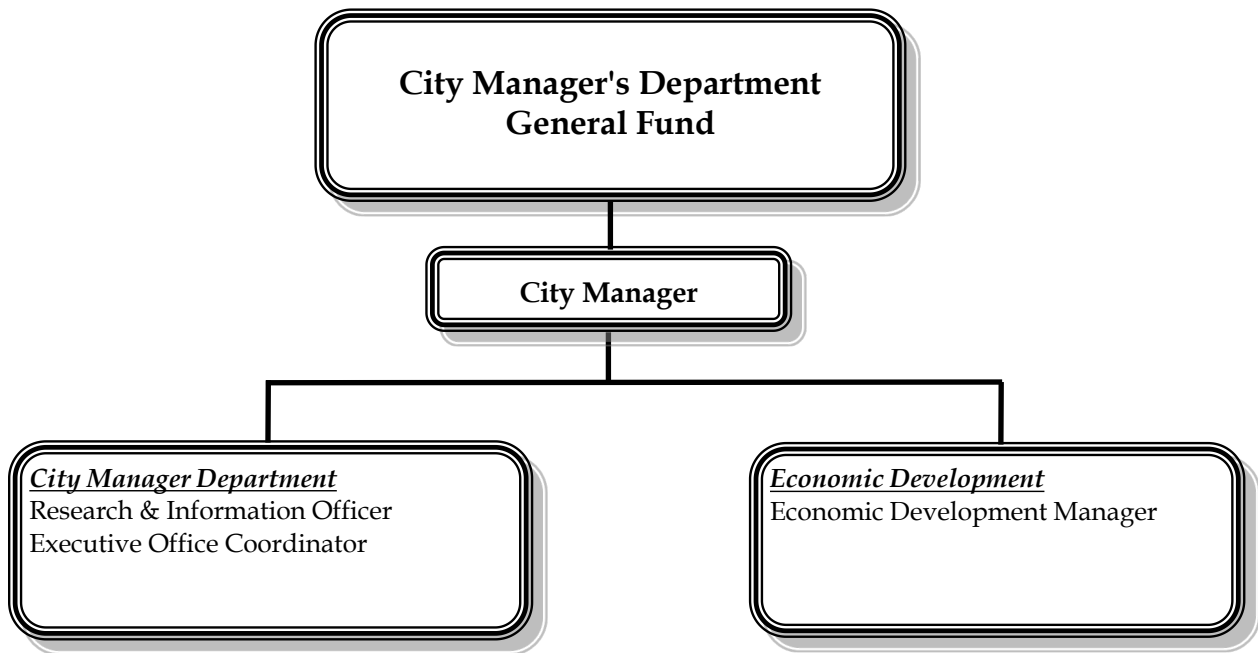
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
City Commission	146,622	143,659	152,349	149,326
Total Expenditures	\$ 146,622	\$ 143,659	\$ 152,349	\$ 149,326

City Commission - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	45,000	46,000	45,000	45,000	-	0.0%
12	Regular Salaries & Wages	32,136	33,107	34,355	36,073	1,718	5.0%
14	Overtime	1,860	2,288	-	-	-	0.0%
21	FICA Taxes	5,442	5,609	5,149	5,280	131	2.5%
22	Retirement Contribution	2,958	3,185	3,092	3,247	155	5.0%
23	Life & Health Insurance	54,189	42,029	57,042	52,263	(4,779)	-8.4%
24	Worker's Compensation	107	107	111	113	2	1.8%
	Personnel Services	\$ 141,692	\$ 132,325	\$ 144,749	\$ 141,976	\$ (2,773)	-1.9%
40	Travel Per Diem	1,024	3,055	1,800	1,750	(50)	-2.8%
42	Freight & Postage	273	142	415	400	(15)	-3.6%
44	Rents & Leases	-	11	-	-	-	0.0%
47	Printing & Binding	1,130	2,030	1,000	1,000	-	0.0%
48	Promotional Activities	302	64	850	500	(350)	-41.2%
51	Office Supplies	269	370	500	400	(100)	-20.0%
52	Operating Supplies	823	2,758	1,010	1,200	190	18.8%
54	Books-Publ-Subscriptions	1,259	1,276	1,025	1,250	225	22.0%
55	Training	(150)	1,628	1,000	850	(150)	-15.0%
	Operating Expenditures	\$ 4,930	\$ 11,334	\$ 7,600	\$ 7,350	\$ (250)	-3.3%
	Department Total	\$ 146,622	\$ 143,659	\$ 152,349	\$ 149,326	\$ (3,023)	-2.0%

City Manager Personnel Schedule



Position

Title	FY 2021	FY 2022	FY 2023	FY 2024
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 2024:

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

City Manager Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	433,287	431,273	464,098	467,751
Operating Expenditures	20,950	27,024	25,062	27,858
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 454,237	\$ 458,297	\$ 489,160	\$ 495,609

Expenditures by Division/Program

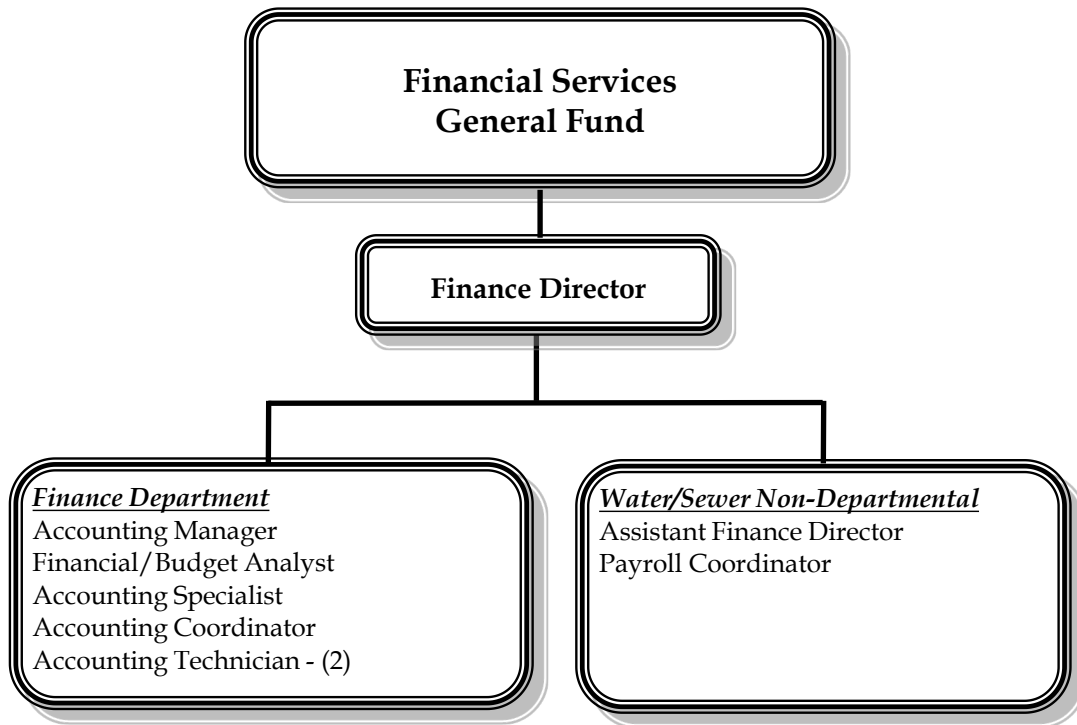
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
City Manager	325,694	326,268	351,373	350,370
Economic Development	128,543	132,029	137,787	145,239
Total Expenditures	\$ 454,237	\$ 458,297	\$ 489,160	\$ 495,609

City Manager - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	135,074	139,163	145,506	152,781	7,275	5.0%
12	Regular Salaries & Wages	203,431	195,428	220,278	212,721	(7,557)	-3.4%
14	Overtime	1,858	3,733	-	-	-	0.0%
21	FICA Taxes	25,648	25,685	26,084	25,610	(474)	-1.8%
22	Retirement Contribution	18,150	18,171	20,149	19,469	(680)	-3.4%
23	Life & Health Insurance	48,644	48,611	51,564	56,654	5,090	9.9%
24	Worker's Compensation	482	482	517	516	(1)	-0.2%
	Personnel Services	\$ 433,287	\$ 431,273	\$ 464,098	\$ 467,751	\$ 3,653	0.8%
40	Travel Per Diem	7,901	9,611	8,500	9,000	500	5.9%
41	Communication Services	1,312	1,322	1,500	1,380	(120)	-8.0%
42	Freight & Postage	23	93	30	50	20	66.7%
44	Rents & Leases	1,629	1,194	1,500	1,500	-	0.0%
45	Insurance	1,030	1,132	1,246	1,371	125	10.0%
46	Repairs & Maintenance	123	-	300	200	(100)	-33.3%
46-04	Vehicle Maintenance Repairs	2,252	3,728	2,264	2,774	510	22.5%
47	Printing & Binding	50	27	-	-	-	0.0%
48	Promotional Activities	100	-	1,000	500	(500)	-50.0%
51	Office Supplies	147	237	100	200	100	100.0%
52	Operating Supplies	875	2,456	1,650	4,200	2,550	154.5%
52-11	Vehicle Fuel	2,148	3,193	3,817	3,483	(334)	-8.8%
54	Books-Publ-Subscriptions	1,916	2,425	1,700	1,900	200	11.8%
55	Training	1,444	1,606	1,455	1,300	(155)	-10.7%
	Operating Expenditures	\$ 20,950	\$ 27,024	\$ 25,062	\$ 27,858	\$ 2,796	11.2%
	Department Total	\$ 454,237	\$ 458,297	\$ 489,160	\$ 495,609	\$ 6,449	1.3%

Finance Personnel Schedule



Position

Title	FY 2021	FY 2022	FY 2023	FY 2024
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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	618,261	606,784	648,695	674,109
Operating Expenditures	(98,496)	(103,323)	(117,935)	(126,507)
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 519,765	\$ 503,461	\$ 530,760	\$ 547,602

Expenditures by Division/Program

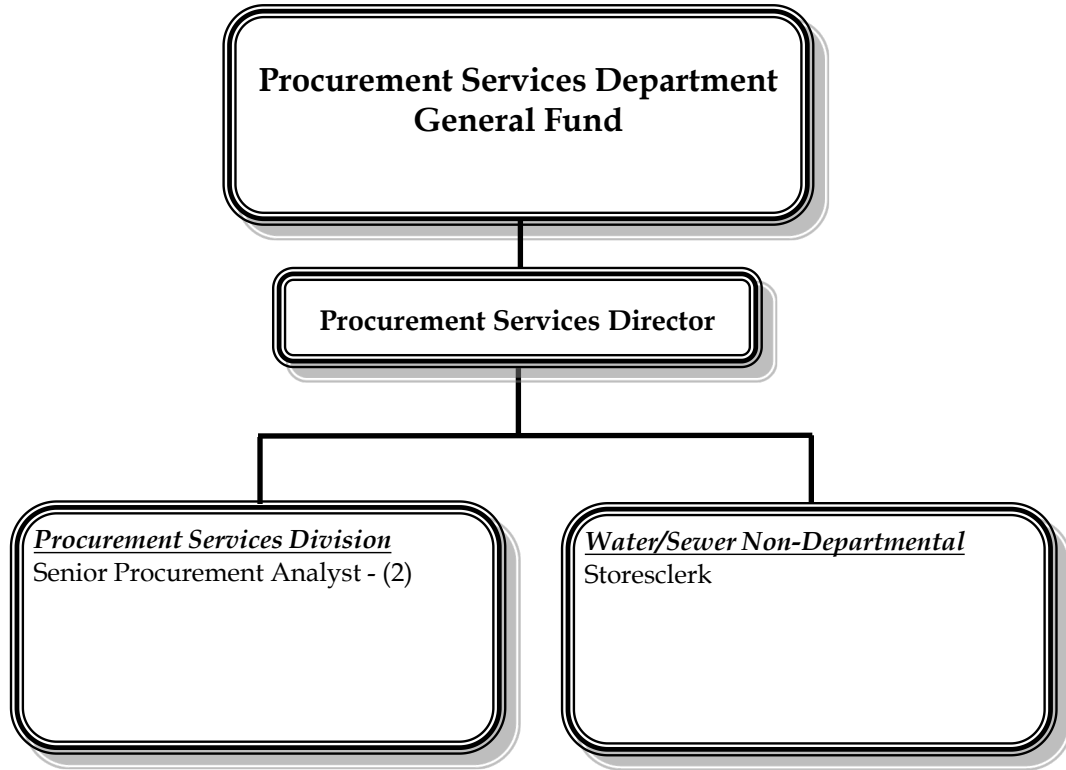
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Finance	519,765	503,461	530,760	547,602
Total Expenditures	\$ 519,765	\$ 503,461	\$ 530,760	\$ 547,602

Finance - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	117,639	121,200	125,284	131,548	6,264	5.0%
12	Regular Salaries & Wages	318,632	316,634	351,171	363,287	12,116	3.5%
14	Overtime	6,420	7,823	1,000	1,000	-	0.0%
21	FICA Taxes	31,120	32,171	34,633	35,651	1,018	2.9%
22	Retirement Contribution	38,520	38,284	42,971	44,625	1,654	3.8%
23	Life & Health Insurance	105,327	90,063	92,968	97,304	4,336	4.7%
24	Worker's Compensation	603	609	668	694	26	3.9%
	Personnel Services	\$ 618,261	\$ 606,784	\$ 648,695	\$ 674,109	\$ 25,414	3.9%
40	Travel Per Diem	-	2,440	3,500	2,500	(1,000)	-28.6%
41	Communication Services	758	343	600	550	(50)	-8.3%
42	Freight & Postage	2,967	2,971	3,285	3,000	(285)	-8.7%
44	Rents & Leases	1,579	1,457	1,900	1,800	(100)	-5.3%
46	Repairs & Maintenance	3,452	719	2,150	1,400	(750)	-34.9%
49-01	Interdepartment Allocation	(116,760)	(123,329)	(141,470)	(150,157)	(8,687)	6.1%
51	Office Supplies	1,752	907	1,000	1,100	100	10.0%
52	Operating Supplies	6,116	8,605	8,500	10,800	2,300	27.1%
54	Books-Publ-Subscriptions	1,340	1,755	600	1,000	400	66.7%
55	Training	300	809	2,000	1,500	(500)	-25.0%
	Operating Expenditures	\$ (98,496)	\$ (103,323)	\$ (117,935)	\$ (126,507)	\$ (8,572)	7.3%
	Department Total	\$ 519,765	\$ 503,461	\$ 530,760	\$ 547,602	\$ 16,842	3.2%

Procurement Personnel Schedule



Position

Title	FY 2021	FY 2022	FY 2023	FY 2024
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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	269,438	207,895	267,825	311,413
Operating Expenditures	(40,883)	(44,390)	(39,895)	(50,980)
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 228,555	\$ 163,505	\$ 227,930	\$ 260,433

Expenditures by Division/Program

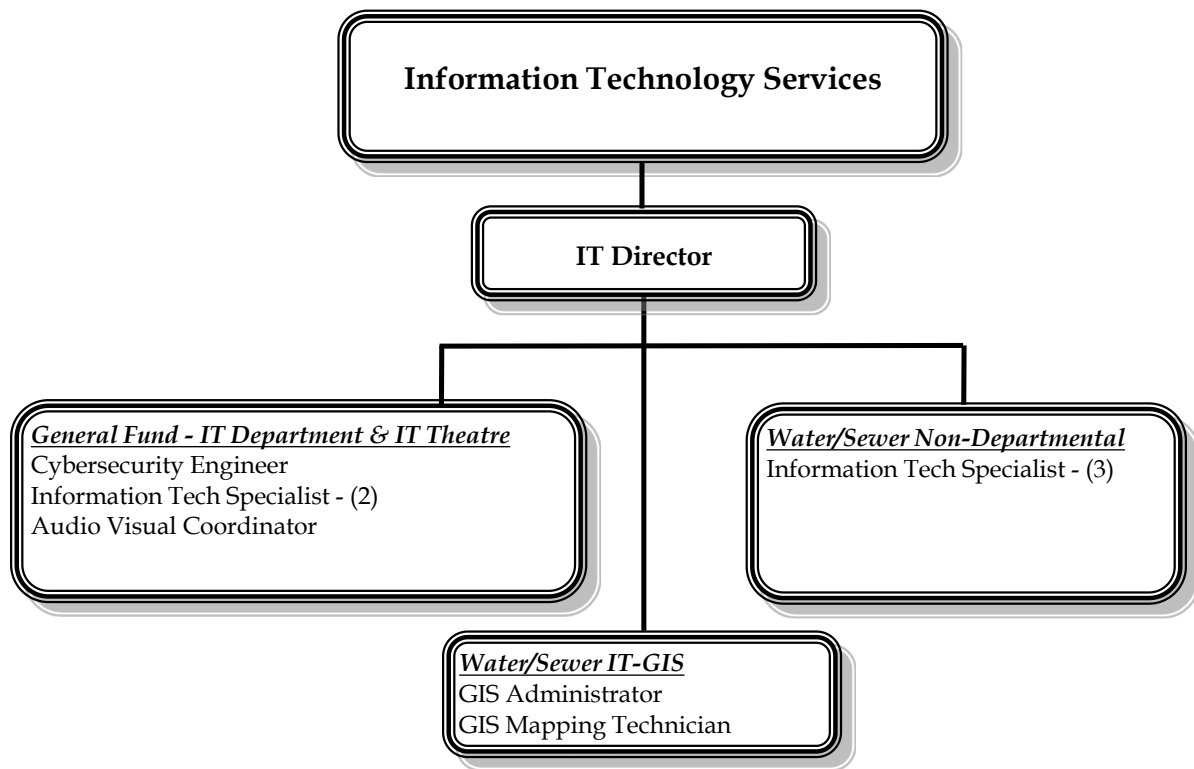
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Procurement	228,555	163,505	227,930	260,433
Total Expenditures	\$ 228,555	\$ 163,505	\$ 227,930	\$ 260,433

Procurement - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	101,677	84,421	88,269	97,316	9,047	10.2%
12	Regular Salaries & Wages	107,146	75,690	114,237	139,808	25,571	22.4%
14	Overtime	-	640	-	-	-	0.0%
21	FICA Taxes	15,965	12,280	15,238	17,886	2,648	17.4%
22	Retirement Contribution	17,547	13,658	18,225	21,341	3,116	17.1%
23	Life & Health Insurance	26,788	20,928	31,572	34,730	3,158	10.0%
24	Worker's Compensation	315	278	284	332	48	16.9%
	Personnel Services	\$ 269,438	\$ 207,895	\$ 267,825	\$ 311,413	\$ 43,588	16.3%
40	Travel Per Diem	-	2,258	2,700	2,500	(200)	-7.4%
41	Communication Services	-	69	-	-	-	0.0%
42	Freight & Postage	5	-	100	100	-	0.0%
44	Rents & Leases	155	603	1,100	1,000	(100)	-9.1%
46	Repairs & Maintenance	316	-	300	200	(100)	-33.3%
47	Printing & Binding	8	-	-	-	-	0.0%
49-01	Interdepartment Allocation	(49,234)	(52,817)	(54,915)	(61,495)	(6,580)	12.0%
51	Office Supplies	24	14	300	200	(100)	-33.3%
52	Operating Supplies	6,108	2,313	5,000	2,350	(2,650)	-53.0%
54	Books-Publ-Subscriptions	470	470	1,000	900	(100)	-10.0%
55	Training	1,265	2,700	4,520	3,265	(1,255)	-27.8%
	Operating Expenditures	\$ (40,883)	\$ (44,390)	\$ (39,895)	\$ (50,980)	\$ (11,085)	27.8%
Department Total		\$ 228,555	\$ 163,505	\$ 227,930	\$ 260,433	\$ 32,503	14.3%

Information Technology Personnel Schedule



Position Title	FY 2021	FY 2022	FY 2023	FY 2024
IT:				
Cyber Security Engineer*	-	0.50	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	2.75	2.75	2.75
IT Theatre:				
Assistant Theatre Operations Manager***	1.00	1.00	-	-
Audio Visual Coordinator	-	-	2.00	2.00
Theatre Operations Manager***	1.00	1.00	-	-
Total	2.00	2.00	2.00	2.00
Department Total	4.25	4.75	4.75	4.75

FY 2024:

*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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	430,543	457,547	497,952	537,031
Operating Expenditures	302,849	324,953	537,860	520,916
Capital Outlay	47,036	7,010	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 780,428	\$ 789,510	\$ 1,035,812	\$ 1,057,947

Expenditures by Division/Program

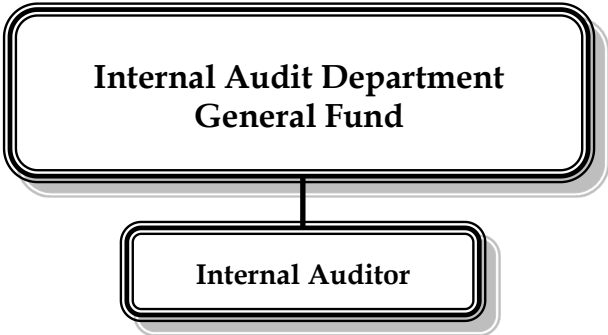
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Information Technology	602,987	607,315	813,175	824,793
Information Technology Theatre	177,441	182,195	222,637	233,154
Total Expenditures	\$ 780,428	\$ 789,510	\$ 1,035,812	\$ 1,057,947

Information Technology - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	101,257	104,323	109,077	120,257	11,180	10.2%
12	Regular Salaries & Wages	171,646	188,560	232,754	250,224	17,470	7.5%
13	Other Salaries & Wages	34,583	34,582	-	-	-	0.0%
14	Overtime	13,281	14,903	22,500	22,500	-	0.0%
15	Special Pay	8,221	9,034	10,925	10,925	-	0.0%
21	FICA Taxes	24,417	26,108	28,699	30,539	1,840	6.4%
22	Retirement Contribution	25,107	27,410	33,773	36,351	2,578	7.6%
23	Life & Health Insurance	51,612	52,159	59,699	65,669	5,970	10.0%
24	Worker's Compensation	419	468	525	566	41	7.8%
	Personnel Services	\$ 430,543	\$ 457,547	\$ 497,952	\$ 537,031	\$ 39,079	7.8%
31	Professional Services	-	-	34,000	57,000	23,000	67.6%
34	Other Contractual Service	900	2,775	6,200	7,400	1,200	19.4%
40	Travel Per Diem	-	2,846	2,000	2,500	500	25.0%
41	Communication Services	18,514	18,998	20,700	20,500	(200)	-1.0%
42	Freight & Postage	101	65	50	50	-	0.0%
44	Rents & Leases	1,303	1,298	1,850	1,800	(50)	-2.7%
45	Insurance	2,004	2,204	2,425	2,667	242	10.0%
46	Repairs & Maintenance	263,347	347,584	370,395	371,702	1,307	0.4%
49-01	Interdepartment Allocation	(113,878)	(121,605)	(89,166)	(102,017)	(12,851)	14.4%
51	Office Supplies	19	129	350	275	(75)	-21.4%
52	Operating Supplies	109,237	54,111	182,581	158,064	(24,517)	-13.4%
54	Books-Publ-Subscriptions	4,982	6,381	975	975	-	0.0%
55	Training	16,320	10,167	5,500	-	(5,500)	-100.0%
	Operating Expenditures	\$ 302,849	\$ 324,953	\$ 537,860	\$ 520,916	\$ (16,944)	-3.2%
64	Machinery & Equipment	9,934	7,010	-	-	-	0.0%
68	Intangible Assets	37,102	-	-	-	-	0.0%
	Capital Outlay	\$ 47,036	\$ 7,010	\$ -	\$ -	\$ -	0.0%
	Department Total	\$ 780,428	\$ 789,510	\$ 1,035,812	\$ 1,057,947	\$ 22,135	2.1%

Internal Audit Personnel Schedule



Position Title	FY 2021	FY 2022	FY 2023	FY 2024
Internal Auditor*	0.55	0.55	0.55	0.55
Total	0.55	0.55	0.55	0.55

FY 2024:
 *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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	23,981	71,877	71,016	81,574
Operating Expenditures	15,251	1,112	2,300	2,200
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 39,232	\$ 72,989	\$ 73,316	\$ 83,774

Expenditures by Division/Program

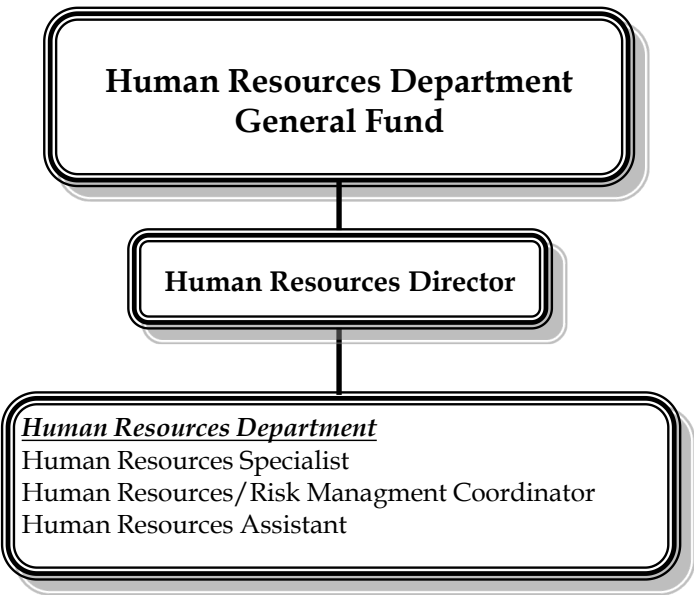
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Internal Audit	39,232	72,989	73,316	83,774
Total Expenditures	\$ 39,232	\$ 72,989	\$ 73,316	\$ 83,774

Internal Audit - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	20,906	55,101	53,817	62,159	8,342	15.5%
21	FICA Taxes	1,559	4,056	4,117	4,755	638	15.5%
22	Retirement Contribution	456	4,959	4,844	5,594	750	15.5%
23	Life & Health Insurance	1,001	7,690	8,163	8,979	816	10.0%
24	Worker's Compensation	59	71	75	87	12	16.0%
	Personnel Services	\$ 23,981	\$ 71,877	\$ 71,016	\$ 81,574	\$ 10,558	14.9%
32	Accounting & Auditing	13,479	-	-	-	-	0.0%
40	Travel Per Diem	-	-	500	500	-	0.0%
47	Printing & Binding	172	-	-	-	-	0.0%
51	Office Supplies	110	89	100	100	-	0.0%
52	Operating Supplies	1,166	848	1,000	900	(100)	-10.0%
54	Books-Publ-Subscriptions	-	175	200	200	-	0.0%
55	Training	324	-	500	500	-	0.0%
	Operating Expenditures	\$ 15,251	\$ 1,112	\$ 2,300	\$ 2,200	\$ (100)	-4.3%
	Department Total	\$ 39,232	\$ 72,989	\$ 73,316	\$ 83,774	\$ 10,458	14.3%

Human Resources Personnel Schedule



Position Title	FY 2021	FY 2022	FY 2023	FY 2024
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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	344,058	360,032	369,718	391,834
Operating Expenditures	(48,648)	(47,170)	(40,179)	(40,158)
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 295,410	\$ 312,862	\$ 329,539	\$ 351,676

Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Human Resources	295,410	310,420	319,539	341,676
Youth Employment Program	-	2,442	10,000	10,000
Total Expenditures	\$ 295,410	\$ 312,862	\$ 329,539	\$ 351,676

Human Resources - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	117,721	121,285	124,430	130,651	6,221	5.0%
12	Regular Salaries & Wages	143,287	149,072	155,863	165,293	9,430	6.1%
13	Other Salaries & Wages	-	2,268	-	-	-	0.0%
14	Overtime	-	1,573	500	500	-	0.0%
21	FICA Taxes	19,687	20,702	21,045	21,857	812	3.9%
22	Retirement Contribution	22,710	24,473	25,271	26,680	1,409	5.6%
23	Life & Health Insurance	40,291	40,296	42,216	46,438	4,222	10.0%
24	Worker's Compensation	362	363	393	415	22	5.6%
	Personnel Services	\$ 344,058	\$ 360,032	\$ 369,718	\$ 391,834	\$ 22,116	6.0%
31	Professional Services	7,004	6,282	2,500	5,000	2,500	100.0%
34	Other Contractual Service	-	-	13,000	11,000	(2,000)	-15.4%
40	Travel Per Diem	-	-	-	150	150	100.0%
41	Communication Services	324	343	300	350	50	16.7%
42	Freight & Postage	392	357	500	400	(100)	-20.0%
44	Rents & Leases	734	752	800	800	-	0.0%
46	Repairs & Maintenance	-	-	-	-	-	0.0%
48	Promotional Activities	-	-	-	100	100	100.0%
49	Other Current Charges	-	-	1,500	500	(1,000)	-66.7%
49-01	Interdepartment Allocation	(59,207)	(59,269)	(60,479)	(65,558)	(5,079)	8.4%
51	Office Supplies	720	808	500	500	-	0.0%
52	Operating Supplies	1,385	3,557	1,200	6,100	4,900	408.3%
55	Training	-	-	-	500	500	100.0%
	Operating Expenditures	\$ (48,648)	\$ (47,170)	\$ (40,179)	\$ (40,158)	\$ 21	-0.1%
	Department Total	\$ 295,410	\$ 312,862	\$ 329,539	\$ 351,676	\$ 22,137	6.7%

City Attorney Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	-	-	-	-
Operating Expenditures	181,485	263,768	226,000	255,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 181,485	\$ 263,768	\$ 226,000	\$ 255,000

Expenditures by Division/Program

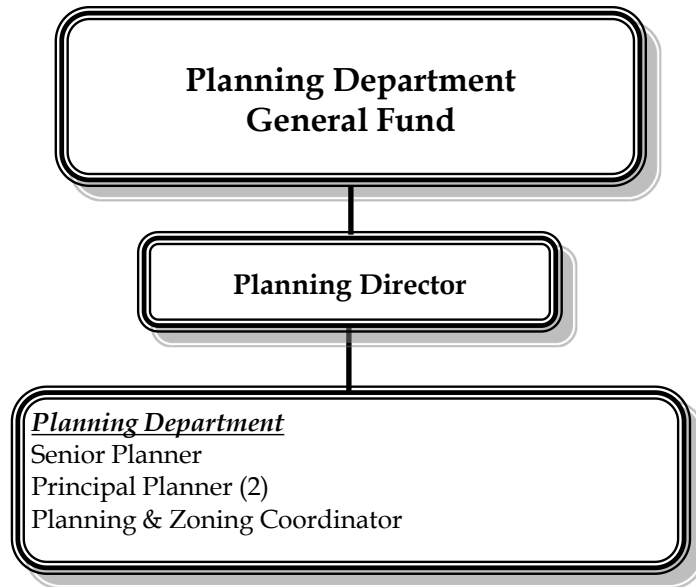
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
City Attorney	181,485	263,768	226,000	255,000
Total Expenditures	\$ 181,485	\$ 263,768	\$ 226,000	\$ 255,000

City Attorney - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
31-01	City Attorney-Retainer	72,000	118,718	100,000	100,000	-	0.0%
31-02	City Attorney-Litigation	23,333	65,862	55,000	60,000	5,000	9.1%
31-05	Code Enforcement	24,711	21,953	21,000	25,000	4,000	19.0%
31-06	Municipality/General	46,617	47,628	40,000	60,000	20,000	50.0%
31-07	Legal-Personnel	14,824	9,607	10,000	10,000	-	0.0%
	Operating Expenditures	\$ 181,485	\$ 263,768	\$ 226,000	\$ 255,000	\$ 29,000	12.8%
	 Department Total	 \$ 181,485	 \$ 263,768	 \$ 226,000	 \$ 255,000	 \$ 29,000	 12.8%

Planning Personnel Schedule



Position Title	FY 2021	FY 2022	FY 2023	FY 2024
City Planner	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	2.00	2.00	2.00
Senior Planner	-	1.00	1.00	1.00
Total	4.00	5.00	5.00	5.00

Planning Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	410,865	520,787	559,805	588,455
Operating Expenditures	94,977	159,130	282,215	85,510
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 505,842	\$ 679,917	\$ 842,020	\$ 673,965

Expenditures by Division/Program

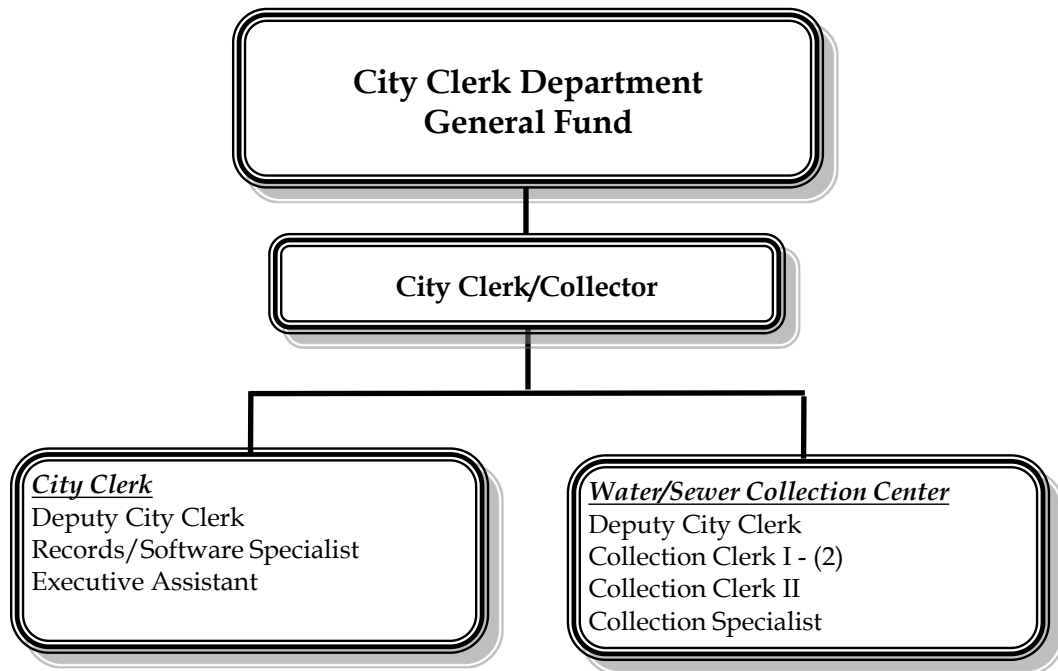
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Planning	505,842	679,917	842,020	673,965
Total Expenditures	\$ 505,842	\$ 679,917	\$ 842,020	\$ 673,965

Planning - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	115,508	119,007	124,430	130,651	6,221	5.0%
12	Regular Salaries & Wages	192,962	277,871	296,156	313,713	17,557	5.9%
14	Overtime	405	1,542	1,500	1,500	-	0.0%
21	FICA Taxes	22,482	29,348	31,923	33,355	1,432	4.5%
22	Retirement Contribution	25,263	34,014	37,988	40,128	2,140	5.6%
23	Life & Health Insurance	51,010	60,218	67,217	68,483	1,266	1.9%
24	Worker's Compensation	426	530	591	625	34	5.8%
25	Unemployment Compensation	2,809	(1,743)	-	-	-	0.0%
	Personnel Services	\$ 410,865	\$ 520,787	\$ 559,805	\$ 588,455	\$ 28,650	5.1%
31	Professional Services	54,240	106,561	242,500	40,000	(202,500)	-83.5%
31-03	Plat Review	5,813	11,276	-	-	-	0.0%
40	Travel Per Diem	-	-	1,700	3,800	2,100	123.5%
41	Communication Services	1,051	963	1,000	1,100	100	10.0%
42	Freight & Postage	2,509	4,807	6,000	5,500	(500)	-8.3%
44	Rents & Leases	1,933	1,297	1,500	1,420	(80)	-5.3%
46	Repairs & Maintenance	258	-	-	-	-	0.0%
47	Printing & Binding	1,034	985	3,000	3,000	-	0.0%
48	Promotional Activities	-	1,627	1,000	1,000	-	0.0%
49	Other Current Charges	14,491	21,299	15,000	18,000	3,000	20.0%
51	Office Supplies	275	417	344	350	6	1.7%
52	Operating Supplies	10,378	4,540	5,851	4,490	(1,361)	-23.3%
54	Books-Publ-Subscriptions	2,796	4,108	3,120	4,950	1,830	58.7%
55	Training	199	1,250	1,200	1,900	700	58.3%
	Operating Expenditures	\$ 94,977	\$ 159,130	\$ 282,215	\$ 85,510	\$ (196,705)	-69.7%
	Department Total	\$ 505,842	\$ 679,917	\$ 842,020	\$ 673,965	\$ (168,055)	-20.0%

City Clerk Personnel Schedule



Position Title	FY 2021	FY 2022	FY 2023	FY 2024
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 2024:

*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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	336,732	291,938	354,168	377,024
Operating Expenditures	28,012	66,397	71,115	69,857
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 364,744	\$ 358,335	\$ 425,283	\$ 446,881

Expenditures by Division/Program

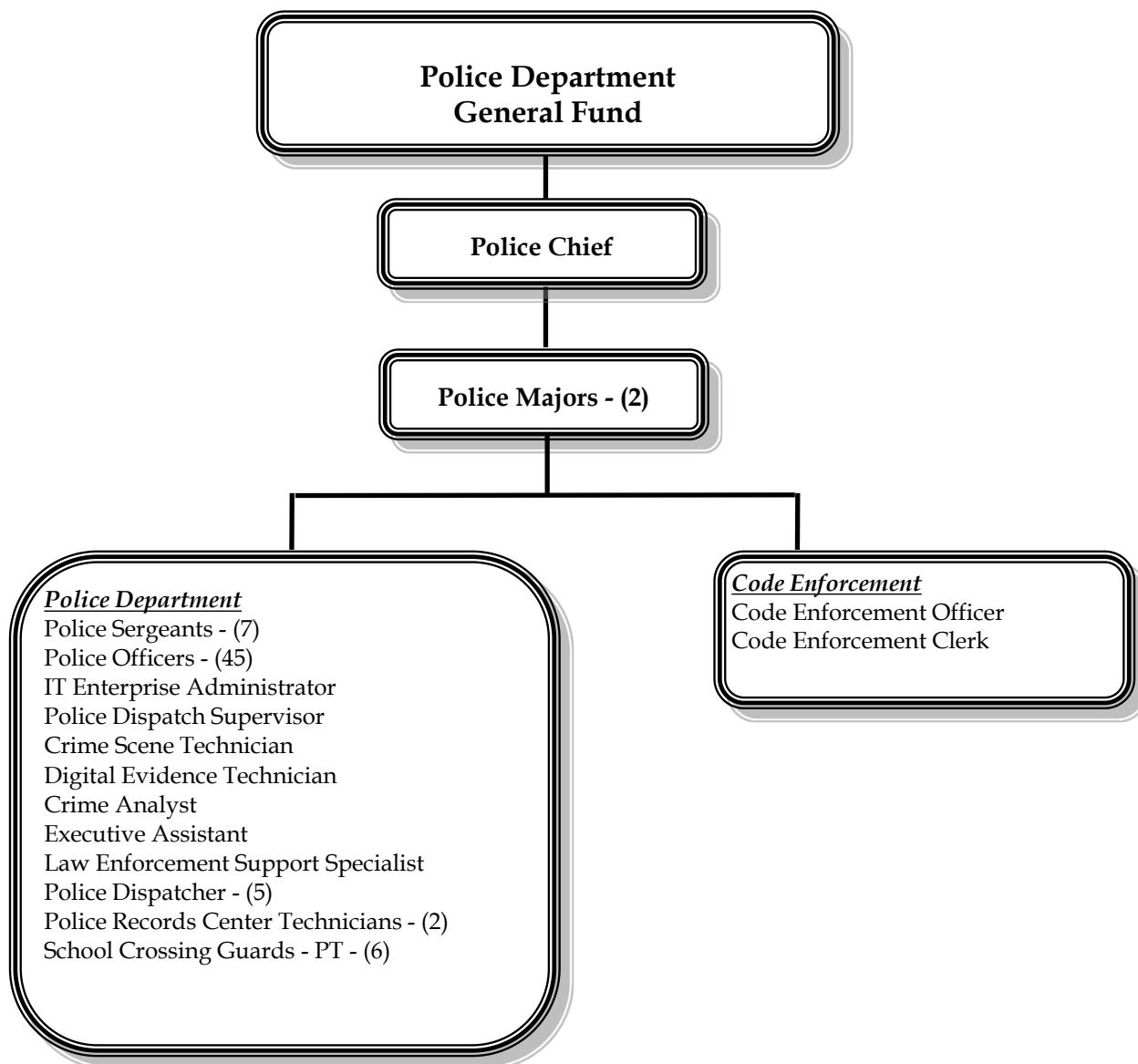
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
City Clerk	364,744	358,335	425,283	446,881
Total Expenditures	\$ 364,744	\$ 358,335	\$ 425,283	\$ 446,881

City Clerk - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	171,073	177,063	180,821	189,862	9,041	5.0%
12	Regular Salaries & Wages	79,717	46,951	87,265	89,808	2,543	2.9%
14	Overtime	954	1,522	700	700	-	0.0%
21	FICA Taxes	18,796	16,829	19,543	20,040	497	2.5%
22	Retirement Contribution	21,904	19,721	24,191	25,234	1,043	4.3%
23	Life & Health Insurance	43,932	29,498	41,272	50,987	9,715	23.5%
24	Worker's Compensation	356	354	376	393	17	4.5%
	Personnel Services	\$ 336,732	\$ 291,938	\$ 354,168	\$ 377,024	\$ 22,856	6.5%
31	Professional Services	3,262	13,216	14,381	14,381	-	0.0%
34	Other Contractual Service	9,856	7,132	8,398	8,398	-	0.0%
40	Travel Per Diem	-	-	600	400	(200)	-33.3%
41	Communication Services	343	344	500	400	(100)	-20.0%
42	Freight & Postage	1,749	17,899	17,194	17,194	-	0.0%
44	Rents & Leases	2,691	11,216	12,401	12,401	-	0.0%
46	Repairs & Maintenance	2,501	2,345	3,008	2,500	(508)	-16.9%
47	Printing & Binding	34	-	-	-	-	0.0%
48	Promotional Activities	412	1,672	1,500	1,500	-	0.0%
49	Other Current Charges	1,600	2,402	2,500	2,500	-	0.0%
51	Office Supplies	474	230	1,000	800	(200)	-20.0%
52	Operating Supplies	4,030	8,657	6,966	6,966	-	0.0%
54	Books-Publ-Subscriptions	1,010	1,120	2,167	1,967	(200)	-9.2%
55	Training	50	164	500	450	(50)	-10.0%
	Operating Expenditures	\$ 28,012	\$ 66,397	\$ 71,115	\$ 69,857	\$ (1,258)	-1.8%
Department Total		\$ 364,744	\$ 358,335	\$ 425,283	\$ 446,881	\$ 21,598	5.1%

Police Organizational Chart



Police Personnel Schedule

Position Title	FY 2021	FY 2022	FY 2023	FY 2024
Police Department:				
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	1.00
Executive Assistant	1.00	1.00	1.00	1.00
IT Enterprise Administor	-	1.00	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	-	-	-
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	45.00	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	75.00	75.00
Code Enforcement:				
Code Enforcement Clerk	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00
Department Total	74.00	74.00	77.00	77.00

Police Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	7,369,956	7,531,643	8,057,423	8,478,669
Operating Expenditures	1,317,713	1,709,606	1,826,754	1,864,785
Capital Outlay	51,565	11,164	24,000	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 8,739,234	\$ 9,252,413	\$ 9,908,177	\$ 10,343,454

Expenditures by Division/Program

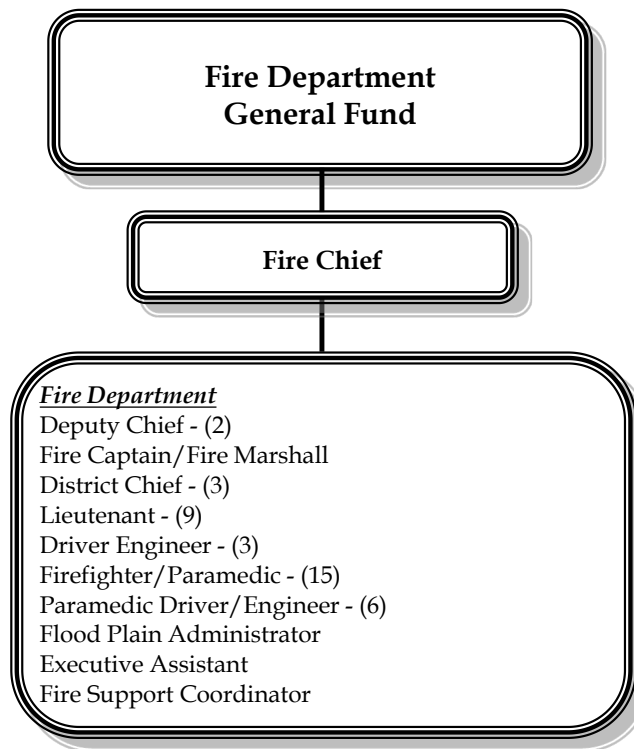
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Police Department	8,615,831	9,118,283	9,749,544	10,190,023
Police Donations	181	-	-	-
Code Enforcement	116,533	114,030	148,633	143,431
Cops & Kids Donations	6,689	20,100	10,000	10,000
Total Expenditures	\$ 8,739,234	\$ 9,252,413	\$ 9,908,177	\$ 10,343,454

Police - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	133,235	120,662	123,791	129,980	6,189	5.0%
12	Regular Salaries & Wages	4,501,318	4,519,871	4,963,591	5,159,113	195,522	3.9%
13	Other Salaries & Wages	59,043	57,626	56,773	60,086	3,313	5.8%
14	Overtime	484,248	562,527	476,021	476,021	-	0.0%
15	Special Pay	75,608	72,111	77,560	77,560	-	0.0%
15-01	Off-Duty Assignments	45,676	71,824	74,261	74,261	-	0.0%
21	FICA Taxes	362,526	371,233	403,753	418,924	15,171	3.8%
22	Retirement Contribution	642,355	755,904	780,151	904,798	124,647	16.0%
23	Life & Health Insurance	898,360	849,699	933,565	1,020,408	86,843	9.3%
24	Worker's Compensation	167,239	150,564	167,957	157,518	(10,439)	-6.2%
25	Unemployment Compensation	348	(378)	-	-	-	0.0%
	Personnel Services	\$ 7,369,956	\$ 7,531,643	\$ 8,057,423	\$ 8,478,669	\$ 421,246	5.2%
31	Professional Services	67,656	67,206	120,100	118,300	(1,800)	-1.5%
34	Other Contractual Service	42,921	63,321	66,867	120,635	53,768	80.4%
40	Travel Per Diem	12,112	22,985	27,800	30,400	2,600	9.4%
41	Communication Services	129,714	130,387	134,150	141,000	6,850	5.1%
42	Freight & Postage	6,901	5,531	6,564	600	(5,964)	-90.9%
43-01	Water/Sewer Service	3,172	2,223	3,780	2,665	(1,115)	-29.5%
43-02	Electric Service	61,350	75,857	60,441	77,375	16,934	28.0%
44	Rents & Leases	5,331	4,640	11,590	11,900	310	2.7%
45	Insurance	140,536	137,033	153,560	170,622	17,062	11.1%
46	Repairs & Maintenance	120,074	259,879	203,178	229,598	26,420	13.0%
46-04	Vehicle Maintenance Repairs	290,877	290,083	249,579	292,965	43,386	17.4%
47	Printing & Binding	1,320	3,052	5,650	6,200	550	9.7%
48	Promotional Activities	19,521	3,694	2,500	4,000	1,500	60.0%
49	Other Current Charges	10,270	5,605	17,250	22,250	5,000	29.0%
49-01	Interdepartment Allocation	(21,869)	(27,387)	(32,937)	(32,422)	515	-1.6%
51	Office Supplies	2,368	2,674	3,600	4,000	400	11.1%
52	Operating Supplies	215,730	356,448	459,430	346,145	(113,285)	-24.7%
52-11	Vehicle Fuel	177,948	264,608	284,107	243,671	(40,436)	-14.2%
54	Books-Publ-Subscriptions	11,464	11,527	16,745	27,225	10,480	62.6%
55	Training	20,317	30,240	32,800	47,656	14,856	45.3%
	Operating Expenditures	\$ 1,317,713	\$ 1,709,606	\$ 1,826,754	\$ 1,864,785	\$ 38,031	2.1%
63	Improvements O/T Building	31,395	11,164	-	-	-	0.0%
64	Machinery & Equipment	20,170	-	24,000	-	(24,000)	-100.0%
	Capital Outlay	\$ 51,565	\$ 11,164	\$ 24,000	\$ -	\$ (24,000)	-100.0%
Department Total		\$ 8,739,234	\$ 9,252,413	\$ 9,908,177	\$ 10,343,454	\$ 435,277	4.4%

Fire Personnel Schedule



Position Title	FY 2021	FY 2022	FY 2023	FY 2024
Fire Department:				
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	3.00	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**	15.00	15.00	15.00	18.00
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	6.00	6.00
Total	42.00	42.00	42.00	45.00
Emergency Management Department:				
Flood Plain Administrator*	-	-	1.00	1.00
Total	-	-	1.00	1.00
Department Total	42.00	42.00	43.00	46.00

FY 2024:

*This position was re-classed during FY 2023

**Three new positions funded for last half of Fiscal Year by Pinellas County.

Fire Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	4,981,673	5,185,536	5,113,799	5,639,041
Operating Expenditures	909,926	1,118,230	1,026,843	1,212,157
Capital Outlay	38,895	22,324	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	4,200	-
Total Expenditures	\$ 5,930,494	\$ 6,326,090	\$ 6,144,842	\$ 6,851,198

Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Fire Department	5,897,338	6,301,508	6,128,359	6,678,809
Fire Donation	1,154	1,810	500	500
Emergency Management	32,002	22,772	15,983	171,889
Total Expenditures	\$ 5,930,494	\$ 6,326,090	\$ 6,144,842	\$ 6,851,198

Fire - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	118,364	121,948	125,109	131,365	6,256	5.0%
12	Regular Salaries & Wages	2,762,809	2,876,614	3,221,213	3,532,032	310,819	9.6%
14	Overtime	433,315	463,935	350,031	350,031	-	0.0%
15	Special Pay	39,496	39,641	45,560	47,030	1,470	3.2%
21	FICA Taxes	226,074	236,866	257,384	280,192	22,808	8.9%
22	Retirement Contribution	759,627	802,211	483,805	577,900	94,095	19.4%
23	Life & Health Insurance	526,515	530,275	553,531	642,706	89,175	16.1%
24	Worker's Compensation	115,473	114,046	77,166	77,785	619	0.8%
	Personnel Services	\$ 4,981,673	\$ 5,185,536	\$ 5,113,799	\$ 5,639,041	\$ 525,242	10.3%
31	Professional Services	17,472	27,199	27,500	74,500	47,000	170.9%
31-01	Interdepartment Allocation	65,713	71,155	74,571	81,993	7,422	10.0%
32	Accounting & Auditing	4,127	4,315	4,000	4,315	315	7.9%
32-01	Interdepartment Allocation	62,856	73,634	84,720	89,859	5,139	6.1%
34	Other Contractual Service	1,380	1,380	1,380	1,380	-	0.0%
40	Travel Per Diem	1,204	4,821	11,600	14,600	3,000	25.9%
41	Communication Services	25,080	24,908	25,640	26,240	600	2.3%
42	Freight & Postage	325	335	450	1,450	1,000	222.2%
43-01	Water/Sewer Service	83,158	89,769	70,986	89,864	18,878	26.6%
43-02	Electric Service	48,024	65,315	49,777	63,621	13,844	27.8%
43-03	Gas Utility Service	1,609	1,932	1,800	2,000	200	11.1%
44	Rents & Leases	2,755	1,893	2,865	3,115	250	8.7%
45	Insurance	81,665	85,722	87,586	104,479	16,893	19.3%
46	Repairs & Maintenance	152,151	174,076	158,575	159,675	1,100	0.7%
46-01	Interdepartment Allocation	50,497	58,685	65,690	68,112	2,422	3.7%
46-04	Vehicle Maintenance Repairs	174,754	198,706	122,326	178,264	55,938	45.7%
47	Printing & Binding	914	407	500	5,500	5,000	1000.0%
48	Promotional Activities	5,402	9,297	7,000	12,000	5,000	71.4%
49	Other Current Charges	-	-	-	500	500	100.0%
51	Office Supplies	765	556	1,200	1,500	300	25.0%
52	Operating Supplies	83,441	132,784	117,740	122,189	4,449	3.8%
52-11	Vehicle Fuel	30,339	69,311	78,891	67,540	(11,351)	-14.4%
54	Books-Publ-Subscriptions	8,776	11,934	11,826	16,041	4,215	35.6%
55	Training	7,519	10,096	20,220	23,420	3,200	15.8%
	Operating Expenditures	\$ 909,926	\$ 1,118,230	\$ 1,026,843	\$ 1,212,157	\$ 185,314	18.0%
63	Improvements O/T Building	38,895	15,218	-	-	-	0.0%
64	Machinery & Equipment	-	7,106	-	-	-	0.0%
	Capital Outlay	\$ 38,895	\$ 22,324	\$ -	\$ -	\$ -	0.0%
91	Transfers	-	-	-	-	-	0.0%
99	Reserves	-	-	4,200	-	(4,200)	-100.0%
	Non-Operating	\$ -	\$ -	\$ 4,200	\$ -	\$ (4,200)	-100.0%
	Department Total	\$ 5,930,494	\$ 6,326,090	\$ 6,144,842	\$ 6,851,198	\$ 706,356	11.5%

Building Development Personnel Schedule



Position Title	FY 2021	FY 2022	FY 2023	FY 2024
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	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	-	-
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	11.60	10.60	10.60

FY 2024:

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

**This position was re-classed to Flood Plain Administrator in Emergency Management during 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

Building Development Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	892,432	940,430	991,583	945,795
Operating Expenditures	273,911	265,780	196,823	214,719
Capital Outlay	-	51,562	61,000	25,000
Debt Service	-	1,050	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 1,166,343	\$ 1,258,822	\$ 1,249,406	\$ 1,185,514

Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Building Development	1,060,672	1,120,222	1,191,906	1,079,514
Tree Bank	105,671	138,600	57,500	106,000
Total Expenditures	\$ 1,166,343	\$ 1,258,822	\$ 1,249,406	\$ 1,185,514

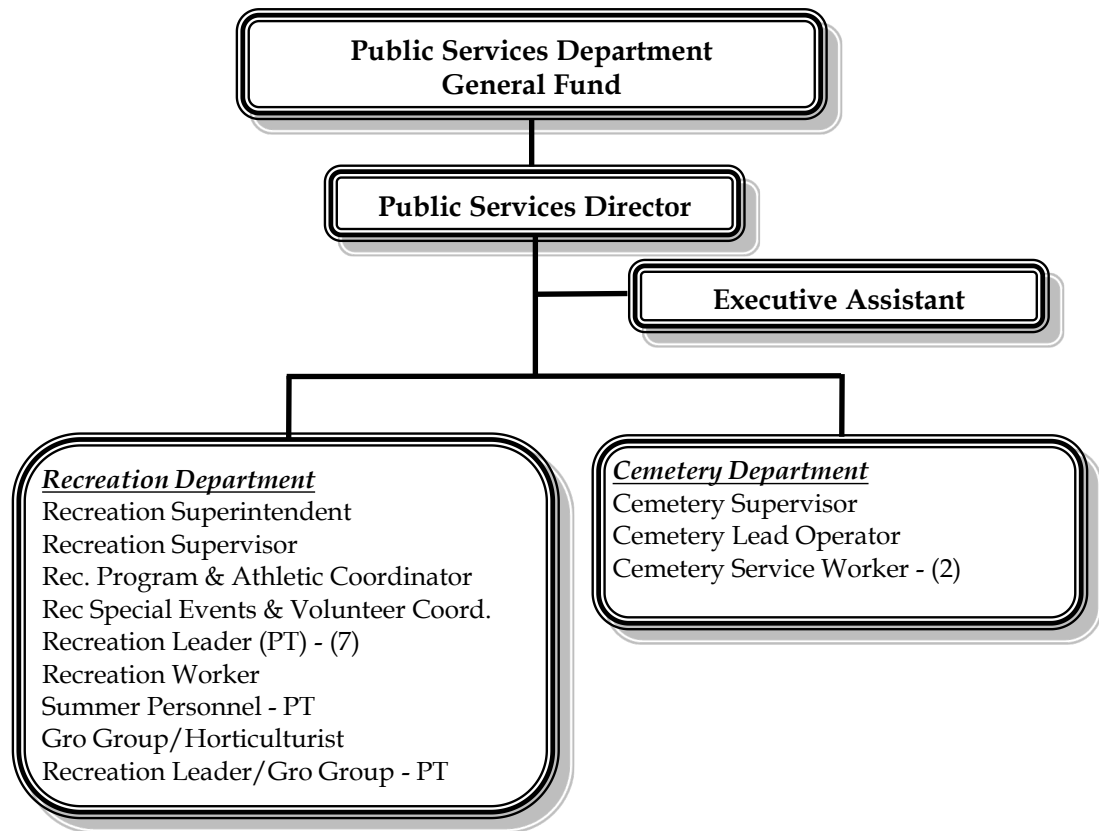
Building Development - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	104,746	107,917	112,835	102,648	(10,187)	-9.0%
12	Regular Salaries & Wages	528,106	566,395	599,382	550,705	(48,677)	-8.1%
14	Overtime	11,996	20,055	11,750	11,250	(500)	-4.3%
15	Special Pay	400	500	2,800	2,800	-	0.0%
21	FICA Taxes	46,850	51,087	54,809	50,524	(4,285)	-7.8%
22	Retirement Contribution	55,418	58,389	65,733	60,390	(5,343)	-8.1%
23	Life & Health Insurance	137,531	128,684	136,598	159,733	23,135	16.9%
24	Worker's Compensation	7,385	7,504	7,676	7,745	69	0.9%
25	Unemployment Compensation	-	(101)	-	-	-	0.0%
	Personnel Services	\$ 892,432	\$ 940,430	\$ 991,583	\$ 945,795	\$ (45,788)	-4.6%
31	Professional Services	36,203	34,481	28,000	28,000	-	0.0%
34	Other Contractual Service	-	1,003	-	-	-	0.0%
40	Travel Per Diem	9,053	20,339	24,500	19,500	(5,000)	-20.4%
41	Communication Services	8,896	8,972	9,000	8,000	(1,000)	-11.1%
42	Freight & Postage	887	1,103	2,800	1,800	(1,000)	-35.7%
44	Rents & Leases	938	1,026	3,150	2,700	(450)	-14.3%
45	Insurance	2,137	2,352	2,586	2,845	259	10.0%
46	Repairs & Maintenance	26,554	20,795	38,076	25,076	(13,000)	-34.1%
46-04	Vehicle Maintenance Repairs	4,987	6,107	4,042	6,721	2,679	66.3%
47	Printing & Binding	1,153	2,027	21,400	12,200	(9,200)	-43.0%
48	Promotional Activities	103	3,961	5,500	7,500	2,000	36.4%
49	Other Current Charges	-	-	900	400	(500)	-55.6%
51	Office Supplies	673	1,273	1,500	1,000	(500)	-33.3%
52	Operating Supplies	122,077	94,769	15,500	58,800	43,300	279.4%
52-11	Vehicle Fuel	4,898	7,087	5,789	7,797	2,008	34.7%
54	Books-Publ-Subscriptions	45,123	41,236	13,500	14,100	600	4.4%
55	Training	10,229	19,249	20,580	18,280	(2,300)	-11.2%
	Operating Expenditures	\$ 273,911	\$ 265,780	\$ 196,823	\$ 214,719	\$ 17,896	9.1%
63	Improvements O/T Building	-	30,000	-	-	-	0.0%
64	Machinery & Equipment	-	21,562	61,000	25,000	(36,000)	-59.0%
	Capital Outlay	\$ -	\$ 51,562	\$ 61,000	\$ 25,000	\$ (36,000)	-59.0%
72	Debt Service - Interest	-	1,050	-	-	-	0.0%
	Debt Service	\$ -	\$ 1,050	\$ -	\$ -	\$ -	0.0%
	Department Total	\$ 1,166,343	\$ 1,258,822	\$ 1,249,406	\$ 1,185,514	\$ (63,892)	-5.1%

Public Services General Fund

Public Services Personnel Schedule



Position

Title	FY 2021	FY 2022	FY 2023	FY 2024
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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	720,413	804,473	866,154	914,905
Operating Expenditures	362,565	440,445	422,420	479,500
Capital Outlay	679,723	46,335	206,709	30,700
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 1,762,701	\$ 1,291,253	\$ 1,495,283	\$ 1,425,105

Percentage of Expenditures by Category

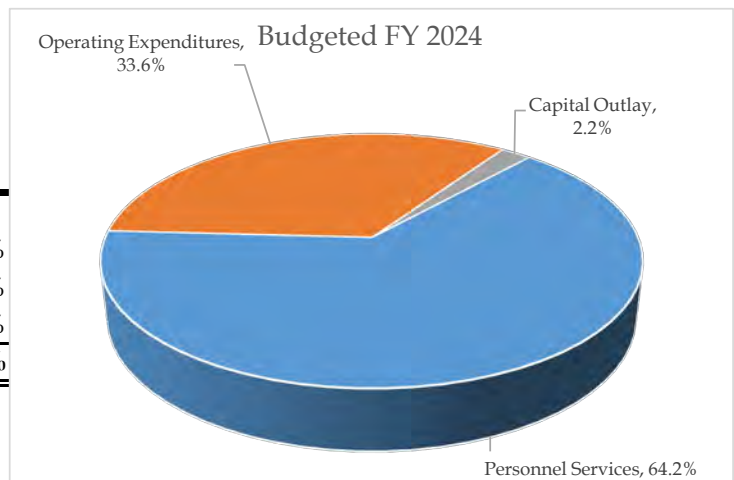
Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	40.9%	62.3%	57.9%	64.2%
Operating Expenditures	20.6%	34.1%	28.3%	33.6%
Capital Outlay	38.5%	3.6%	13.8%	2.2%
Debt Service	0.0%	0.0%	0.0%	0.0%
Grants & Aids	0.0%	0.0%	0.0%	0.0%
Transfers	0.0%	0.0%	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 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
Personnel Services	866,154	914,905	48,751	5.6%
Operating Expenditures	422,420	479,500	57,080	13.5%
Capital Outlay	206,709	30,700	(176,009)	-85.1%
Total Revenues	\$ 1,495,283	\$ 1,425,105	\$ (70,178)	-4.7%

Expenditure Classification	Percentage
Personnel Services	64.2%
Operating Expenditures	33.6%
Capital Outlay	2.2%
Total	100.0%



Public Services Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Recreation	678,339	792,214	839,708	894,033
Recreation Donation	14,187	11,862	6,000	13,200
Community Center Donation	-	60	250	250
Cemetery	1,070,175	487,117	649,325	517,622
Total Expenditures	\$ 1,762,701	\$ 1,291,253	\$ 1,495,283	\$ 1,425,105

Percentage of Expenditures by Division/Program

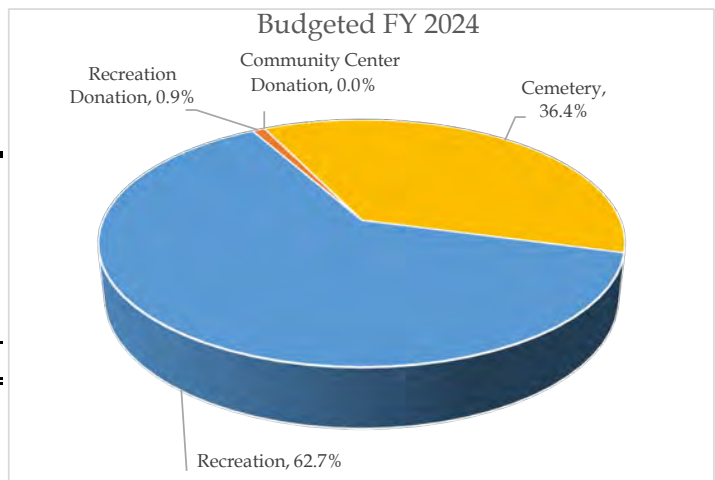
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Recreation	38.5%	61.4%	56.2%	62.7%
Recreation Donation	0.8%	0.9%	0.4%	0.9%
Community Center Donation	0.0%	0.0%	0.0%	0.0%
Cemetery	60.7%	37.7%	43.4%	36.4%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Public Services Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
Recreation	839,708	894,033	54,325	6.5%
Recreation Donation	6,000	13,200	7,200	120.0%
Community Center Donation	250	250	-	0.0%
Cemetery	649,325	517,622	(131,703)	-20.3%
Total Revenues	\$ 1,495,283	\$ 1,425,105	\$ (70,178)	-4.7%

Division	Percentage
Recreation	62.7%
Recreation Donation	0.9%
Community Center Donation	0.0%
Cemetery	36.4%
Total	100.0%



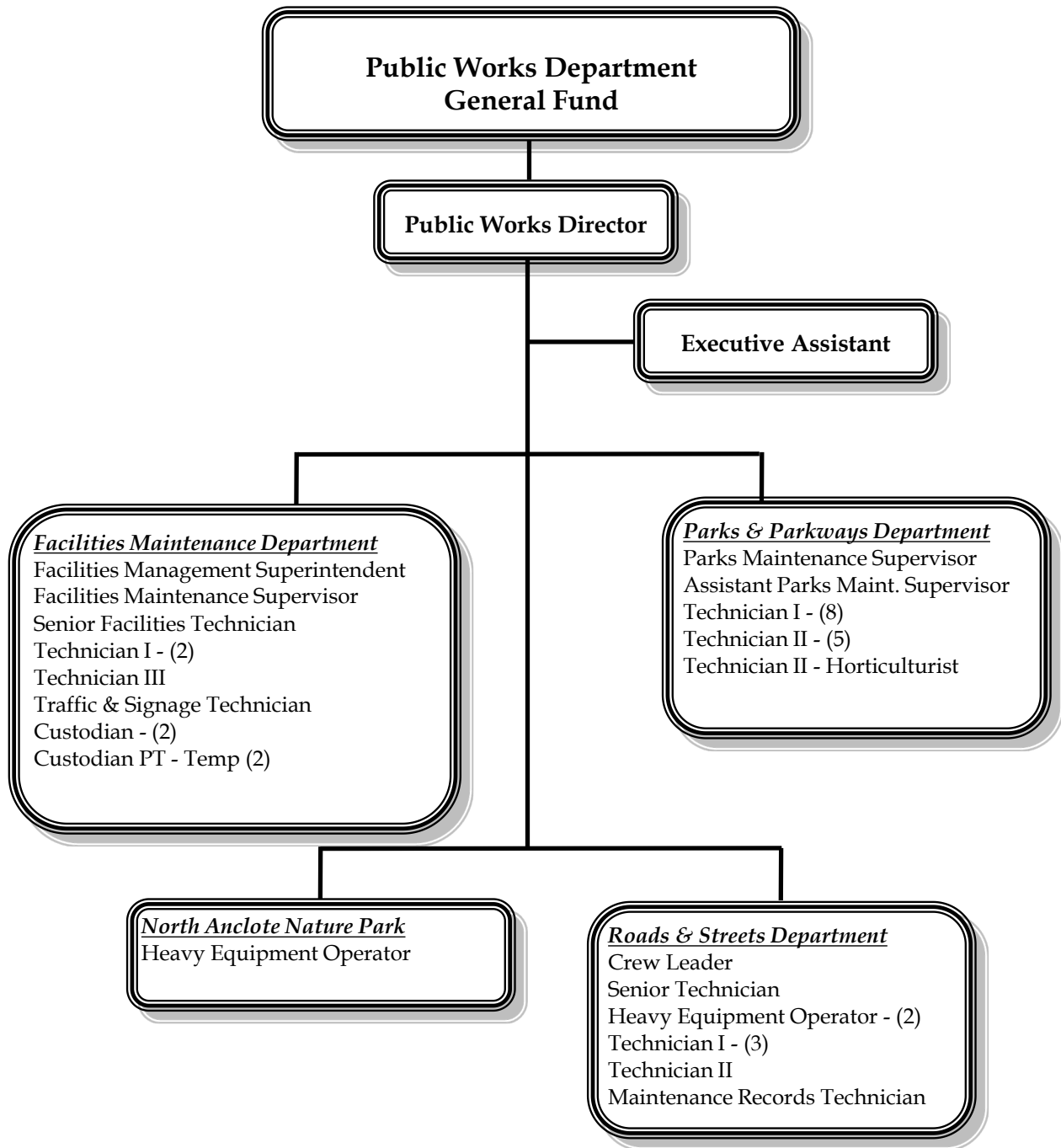
Public Services - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
12	Regular Salaries & Wages	382,725	420,052	460,285	489,801	29,516	6.4%
13	Other Salaries & Wages	133,062	147,027	152,963	157,908	4,945	3.2%
14	Overtime	7,988	13,088	10,000	10,000	-	0.0%
15	Special Pay	3,210	4,382	5,900	5,900	-	0.0%
21	FICA Taxes	38,745	42,169	46,864	49,501	2,637	5.6%
22	Retirement Contribution	31,455	39,408	42,857	45,513	2,656	6.2%
23	Life & Health Insurance	109,786	125,138	133,222	141,663	8,441	6.3%
24	Worker's Compensation	13,415	13,521	14,063	14,619	556	4.0%
25	Unemployment Compensation	27	(312)	-	-	-	0.0%
	Personnel Services	\$ 720,413	\$ 804,473	\$ 866,154	\$ 914,905	\$ 48,751	5.6%
31	Professional Services	3,000	-	3,000	-	(3,000)	-100.0%
34	Other Contractual Service	126,090	137,897	163,600	169,150	5,550	3.4%
40	Travel Per Diem	8	889	1,000	1,950	950	95.0%
41	Communication Services	6,359	6,805	5,400	6,300	900	16.7%
42	Freight & Postage	146	133	300	335	35	11.7%
43-01	Water/Sewer Service	6,525	22,768	8,747	9,111	364	4.2%
43-02	Electric Service	78,945	104,646	89,267	106,739	17,472	19.6%
44	Rents & Leases	7,263	8,470	10,300	9,450	(850)	-8.3%
45	Insurance	20,073	23,540	26,501	27,081	580	2.2%
46	Repairs & Maintenance	31,781	47,194	30,660	51,860	21,200	69.1%
46-04	Vehicle Maintenance Repairs	15,258	13,369	12,387	12,627	240	1.9%
47	Printing & Binding	965	817	2,150	1,750	(400)	-18.6%
48	Promotional Activities	852	950	2,250	1,800	(450)	-20.0%
51	Office Supplies	527	1,149	950	950	-	0.0%
52	Operating Supplies	58,325	62,424	52,400	67,150	14,750	28.1%
52-10	Vendor Advertising Banner	-	-	2,500	1,000	(1,500)	-60.0%
52-11	Vehicle Fuel	3,964	6,798	6,008	6,847	839	14.0%
52-13	ASCAP, BMI, & SECAP Fees	367	392	1,500	1,000	(500)	-33.3%
54	Books-Publ-Subscriptions	1,954	1,111	1,000	2,100	1,100	110.0%
55	Training	163	1,093	2,500	2,300	(200)	-8.0%
	Operating Expenditures	\$ 362,565	\$ 440,445	\$ 422,420	\$ 479,500	\$ 57,080	13.5%
63	Improvements O/T Building	599,498	38,151	140,000	14,700	(125,300)	-89.5%
64	Machinery & Equipment	80,225	8,184	66,709	16,000	(50,709)	-76.0%
	Capital Outlay	\$ 679,723	\$ 46,335	\$ 206,709	\$ 30,700	\$ (176,009)	-85.1%
	Department Total	\$ 1,762,701	\$ 1,291,253	\$ 1,495,283	\$ 1,425,105	\$ (70,178)	-4.7%

Public Works General Fund

Public Works Organizational Chart



Public Works Personnel Schedule

Position

Title	FY 2021	FY 2022	FY 2023	FY 2024
Facilities Maintenance				
Custodian	1.00	2.00	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	10.65	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	10.00	8.00	8.00
Technician II	1.00	1.00	5.00	5.00
Technician II - Horticulturist	1.00	1.00	1.00	1.00
Total	12.15	13.15	15.15	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	3.00
Technician II	-	-	1.00	1.00
Total	8.50	8.50	9.50	9.50
Department Total	31.30	33.30	36.30	36.30

FY 2024:

*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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	1,805,098	1,844,890	2,227,711	2,441,859
Operating Expenditures	1,514,978	1,469,559	1,551,622	1,586,487
Capital Outlay	79,073	33,374	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 3,399,149	\$ 3,347,823	\$ 3,779,333	\$ 4,028,346

Percentage of Expenditures by Category

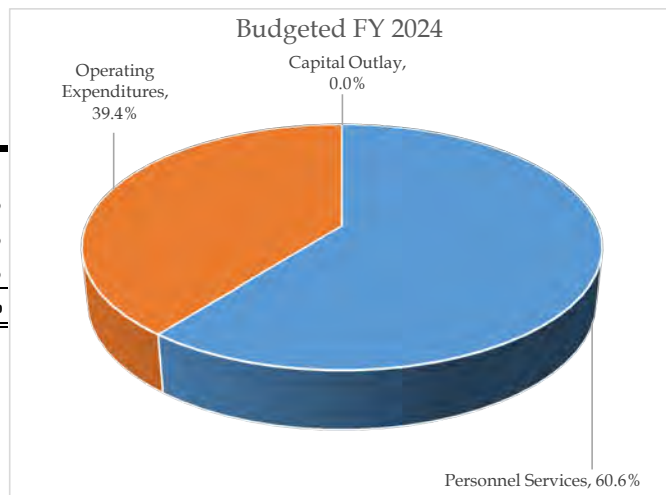
Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	53.1%	55.1%	58.9%	60.6%
Operating Expenditures	44.6%	43.9%	41.1%	39.4%
Capital Outlay	2.3%	1.0%	0.0%	0.0%
Debt Service	0.0%	0.0%	0.0%	0.0%
Grants & Aids	0.0%	0.0%	0.0%	0.0%
Transfers	0.0%	0.0%	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 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
Personnel Services	2,227,711	2,441,859	214,148	9.6%
Operating Expenditures	1,551,622	1,586,487	34,865	2.2%
Capital Outlay	-	-	-	0.0%
Transfers	-	-	-	0.0%
Reserves/Interfund Loans	-	-	-	0.0%
Total Revenues	\$ 3,779,333	\$ 4,028,346	\$ 249,013	6.6%

Expenditure Classification	Percentage
Personnel Services	60.6%
Operating Expenditures	39.4%
Capital Outlay	0.0%
Total	100.0%



Public Works Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Facilities Maintenance	979,442	906,324	968,234	1,063,182
Parks & Parkways	1,090,227	1,124,995	1,455,234	1,532,570
North Anclote River Nature Park	71,419	78,974	85,168	88,034
Roads & Streets	1,258,061	1,237,530	1,270,697	1,344,560
Total Expenditures	\$ 3,399,149	\$ 3,347,823	\$ 3,779,333	\$ 4,028,346

Percentage of Expenditures by Division/Program

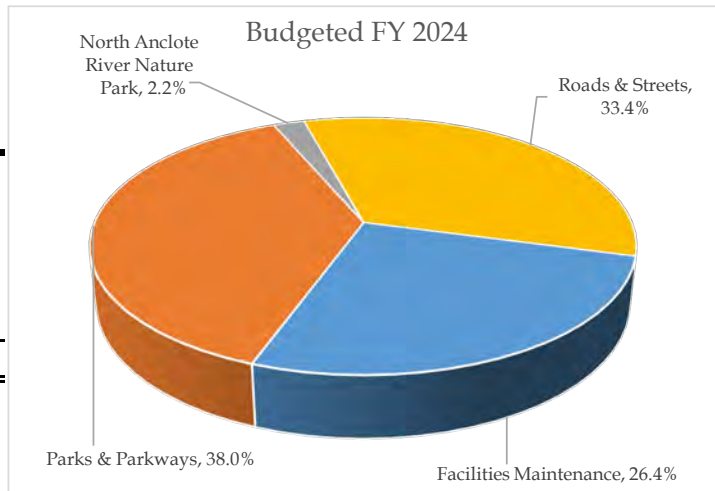
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Facilities Maintenance	28.8%	27.1%	25.6%	26.4%
Parks & Parkways	32.1%	33.6%	38.5%	38.0%
North Anclote River Nature Park	2.1%	2.3%	2.3%	2.2%
Roads & Streets	37.0%	37.0%	33.6%	33.4%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Public Works Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
Facilities Maintenance	968,234	1,063,182	94,948	9.8%
Parks & Parkways	1,455,234	1,532,570	77,336	5.3%
North Anclote River Nature Park	85,168	88,034	2,866	3.4%
Roads & Streets	1,270,697	1,344,560	73,863	5.8%
Total Revenues	\$ 3,779,333	\$ 4,028,346	\$ 249,013	6.6%

Division	Percentage
Facilities Maintenance	26.4%
Parks & Parkways	38.0%
North Anclote River Nature Park	2.2%
Roads & Streets	33.4%
Total	100.0%



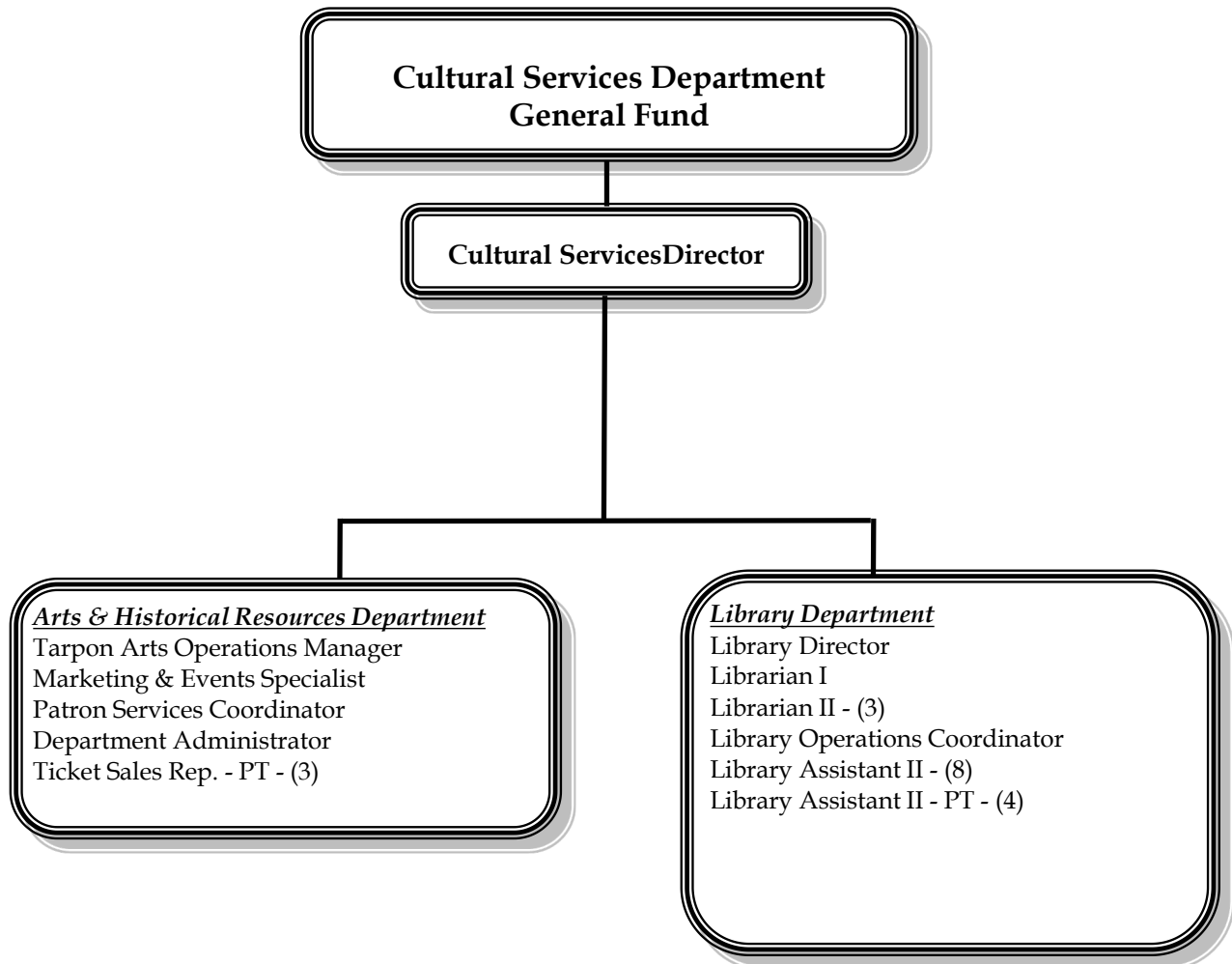
Public Works - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	42,180	43,458	45,437	50,094	4,657	10.2%
12	Regular Salaries & Wages	1,051,122	1,085,045	1,373,380	1,476,812	103,432	7.5%
13	Other Salaries & Wages	45,369	55,861	21,988	22,298	310	1.4%
14	Overtime	64,687	70,096	47,000	47,000	-	0.0%
15	Special Pay	23,755	25,914	26,775	26,775	-	0.0%
21	FICA Taxes	88,219	92,370	113,784	122,078	8,294	7.3%
22	Retirement Contribution	100,914	102,962	134,334	144,063	9,729	7.2%
23	Life & Health Insurance	342,139	327,533	414,851	498,681	83,830	20.2%
24	Worker's Compensation	40,968	42,820	50,162	54,058	3,896	7.8%
25	Unemployment Compensation	5,745	(1,169)	-	-	-	0.0%
	Personnel Services	\$ 1,805,098	\$ 1,844,890	\$ 2,227,711	\$ 2,441,859	\$ 214,148	9.6%
31	Professional Services	986	-	550	500	(50)	-9.1%
34	Other Contractual Service	279,762	228,846	231,715	229,215	(2,500)	-1.1%
40	Travel Per Diem	7,089	9,381	9,100	11,600	2,500	27.5%
41	Communication Services	5,610	6,110	5,320	7,100	1,780	33.5%
42	Freight & Postage	29	34	-	200	200	100.0%
43-01	Water/Sewer Service	123,728	104,724	128,435	122,521	(5,914)	-4.6%
43-02	Electric Service	359,231	390,753	385,023	396,568	11,545	3.0%
44	Rents & Leases	80,375	70,134	64,300	93,385	29,085	45.2%
45	Insurance	26,421	29,064	31,970	35,167	3,197	10.0%
46	Repairs & Maintenance	182,056	215,765	160,483	164,700	4,217	2.6%
46-04	Vehicle Maintenance Repairs	152,125	160,364	144,629	158,286	13,657	9.4%
47	Printing & Binding	-	60	-	-	-	0.0%
48	Promotional Activities	-	120	-	-	-	0.0%
49-01	Interdepartment Allocation	(139,884)	(153,736)	(160,841)	(171,053)	(10,212)	6.3%
51	Office Supplies	783	1,042	300	300	-	0.0%
52	Operating Supplies	295,633	266,501	353,465	379,065	25,600	7.2%
52-11	Vehicle Fuel	49,156	70,569	80,573	72,033	(8,540)	-10.6%
53	Road Materials	87,129	62,406	104,600	75,100	(29,500)	-28.2%
54	Books-Publ-Subscriptions	593	2,280	1,100	900	(200)	-18.2%
55	Training	4,156	5,142	10,900	10,900	-	0.0%
	Operating Expenditures	\$ 1,514,978	\$ 1,469,559	\$ 1,551,622	\$ 1,586,487	\$ 34,865	2.2%
63	Improvements O/T Building	46	-	-	-	-	0.0%
64	Machinery & Equipment	79,027	33,374	-	-	-	0.0%
	Capital Outlay	\$ 79,073	\$ 33,374	\$ -	\$ -	\$ -	0.0%
Department Total		\$ 3,399,149	\$ 3,347,823	\$ 3,779,333	\$ 4,028,346	\$ 249,013	6.6%

Cultural Services General Fund

Cultural Services Organizational Chart



Cultural Services Personnel Schedule

Position Title	FY 2021	FY 2022	FY 2023	FY 2024
Library:				
Custodian PT Temp*	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	-	-
Library Assistant II	4.00	4.00	8.00	8.00
Library Assistant I - PT	4.00	4.00	-	-
Library Assistant II - PT	-	-	4.00	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	18.00	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	-	-	-
Total	0.10	-	-	-
Department Total	26.00	24.00	24.00	24.00

FY 2024:

*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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	1,282,699	1,187,281	1,361,334	1,434,772
Operating Expenditures	645,561	831,591	862,613	954,958
Capital Outlay	111,438	130,894	216,511	200,559
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 2,039,698	\$ 2,149,766	\$ 2,440,458	\$ 2,590,289

Percentage of Expenditures by Category

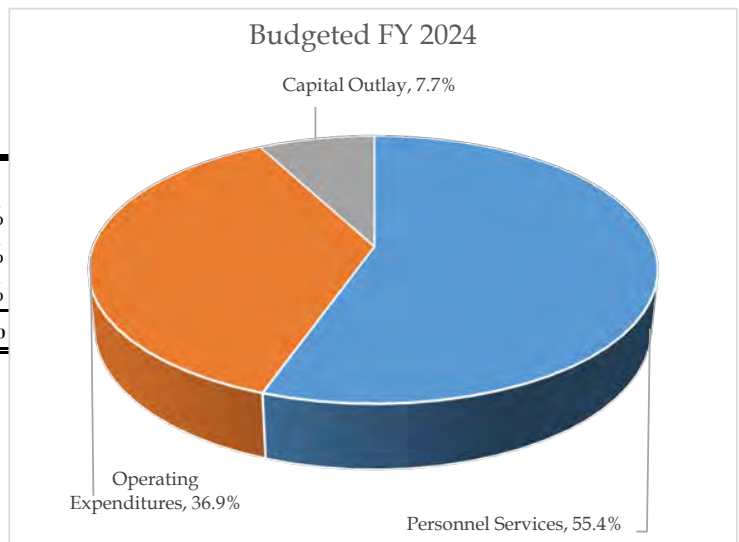
Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	62.9%	55.2%	55.8%	55.4%
Operating Expenditures	31.6%	38.7%	35.3%	36.9%
Capital Outlay	5.5%	6.1%	8.9%	7.7%
Debt Service	0.0%	0.0%	0.0%	0.0%
Grants & Aids	0.0%	0.0%	0.0%	0.0%
Transfers	0.0%	0.0%	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 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
Personnel Services	1,361,334	1,434,772	73,438	5.4%
Operating Expenditures	862,613	954,958	92,345	10.7%
Capital Outlay	216,511	200,559	(15,952)	-7.4%
Transfers	-	-	-	0.0%
Reserves/Interfund Loans	-	-	-	0.0%
Total Revenues	\$ 2,440,458	\$ 2,590,289	\$ 149,831	6.1%

Expenditure Classification	Percentage
Personnel Services	55.4%
Operating Expenditures	36.9%
Capital Outlay	7.7%
Total	100.0%



Cultural Services Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Library	1,460,614	1,397,178	1,507,790	1,594,019
Library Memorial	31,494	42,530	120,000	120,000
Division of Arts & Historical Resources	413,063	471,426	506,462	518,512
Div. of Arts & Historical Resources Donations	5,269	1,438	20,000	20,000
Heritage Center	36,440	44,353	53,218	64,681
Safford House	12,266	13,445	19,666	36,525
Safford House Donations	533	679	75	75
Train Depot	13,817	12,484	13,086	14,616
Heritage Center Donations	455	-	208	208
Sponsorships	11,176	2,061	31,953	31,953
Performing Arts	54,571	164,172	168,000	189,700
Total Expenditures	\$ 2,039,698	\$ 2,149,766	\$ 2,440,458	\$ 2,590,289

Percentage of Expenditures by Division/Program

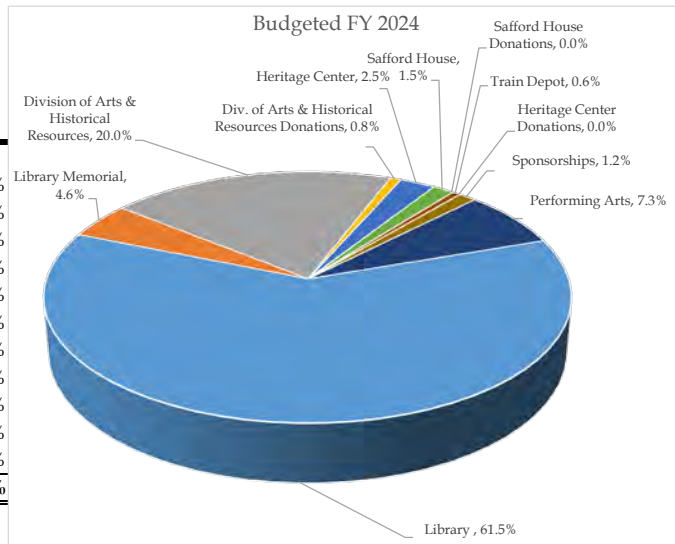
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Library	71.6%	65.0%	61.8%	61.5%
Library Memorial	1.5%	2.0%	4.9%	4.6%
Division of Arts & Historical Resources	20.3%	21.9%	20.8%	20.0%
Div. of Arts & Historical Resources Donations	0.3%	0.1%	0.8%	0.8%
Heritage Center	1.8%	2.1%	2.2%	2.5%
Safford House	0.6%	0.6%	0.8%	1.5%
Safford House Donations	0.0%	0.0%	0.0%	0.0%
Train Depot	0.7%	0.6%	0.5%	0.6%
Heritage Center Donations	0.0%	0.0%	0.0%	0.0%
Sponsorships	0.5%	0.1%	1.3%	1.2%
Performing Arts	2.7%	7.6%	6.9%	7.3%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Cultural Services Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
Library	1,507,790	1,594,019	86,229	5.7%
Library Memorial	120,000	120,000	-	0.0%
Division of Arts & Historical Resources	506,462	518,512	12,050	2.4%
Div. of Arts & Historical Resources Donations	20,000	20,000	-	0.0%
Heritage Center	53,218	64,681	11,463	21.5%
Safford House	19,666	36,525	16,859	85.7%
Safford House Donations	75	75	-	0.0%
Train Depot	13,086	14,616	1,530	11.7%
Heritage Center Donations	208	208	-	0.0%
Sponsorships	31,953	31,953	-	0.0%
Performing Arts	168,000	189,700	21,700	12.9%
Total Revenues	\$ 2,440,458	\$ 2,590,289	\$ 149,831	6.1%

Division	Percentage
Library	61.5%
Library Memorial	4.6%
Division of Arts & Historical Resources	20.0%
Div. of Arts & Historical Resources Donations	0.8%
Heritage Center	2.5%
Safford House	1.5%
Safford House Donations	0.0%
Train Depot	0.6%
Heritage Center Donations	0.0%
Sponsorships	1.2%
Performing Arts	7.3%
Total	100.0%

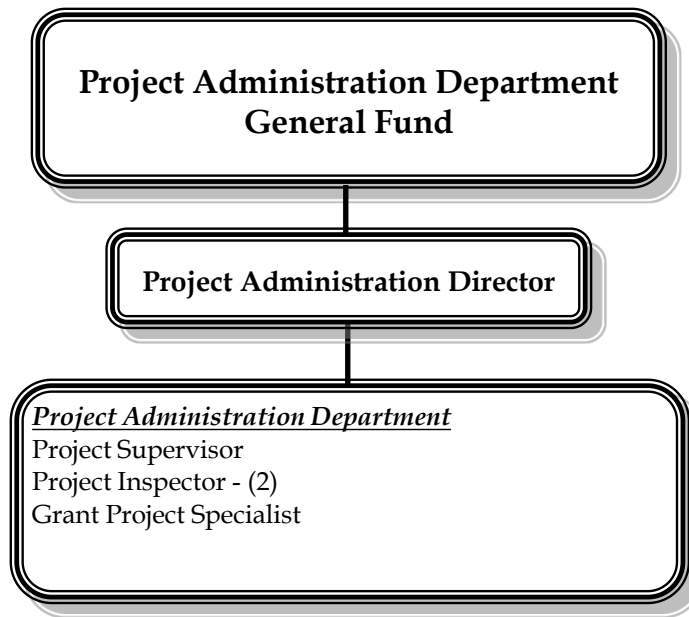


Cultural Services - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	162,244	167,157	174,774	188,136	13,362	7.6%
12	Regular Salaries & Wages	678,524	635,363	723,227	756,125	32,898	4.5%
13	Other Salaries & Wages	95,409	66,100	91,348	94,596	3,248	3.6%
14	Overtime	501	127	-	-	-	0.0%
21	FICA Taxes	69,722	64,929	74,792	78,580	3,788	5.1%
22	Retirement Contribution	70,269	69,445	80,821	84,983	4,162	5.1%
23	Life & Health Insurance	204,095	183,877	214,987	230,899	15,912	7.4%
24	Worker's Compensation	1,935	1,961	1,385	1,453	68	4.9%
25	Unemployment Compensation	-	(1,678)	-	-	-	0.0%
	Personnel Services	\$ 1,282,699	\$ 1,187,281	\$ 1,361,334	\$ 1,434,772	\$ 73,438	5.4%
31-01	Interdepartment Allocation	63,180	61,891	63,193	67,798	4,605	7.3%
32-01	Interdepartment Allocation	53,904	49,695	56,750	60,298	3,548	6.3%
34	Other Contractual Service	40,806	183,445	143,406	166,123	22,717	15.8%
34-01	Handling Fees - Tickets	10,416	10,000	10,000	10,000	-	0.0%
40	Travel Per Diem	1,710	1,672	5,658	6,756	1,098	19.4%
41	Communication Services	13,072	15,088	14,095	14,410	315	2.2%
42	Freight & Postage	1,187	2,967	3,140	3,765	625	19.9%
43-01	Water/Sewer Service	11,856	10,804	12,058	10,995	(1,063)	-8.8%
43-02	Electric Service	51,515	59,041	56,891	63,221	6,330	11.1%
44	Rents & Leases	12,005	7,981	15,667	13,459	(2,208)	-14.1%
45	Insurance	52,655	59,759	68,021	72,230	4,209	6.2%
46	Repairs & Maintenance	27,152	20,904	21,794	24,397	2,603	11.9%
46-01	Interdepartment Allocation	225,134	244,043	217,254	237,380	20,126	9.3%
47	Printing & Binding	11,334	6,137	8,175	9,200	1,025	12.5%
48	Promotional Activities	19,890	63,615	50,189	53,850	3,661	7.3%
49	Other Current Charges	932	523	500	500	-	0.0%
49-01	Interdepartment Allocation	(20,452)	(20,960)	(22,370)	(22,738)	(368)	1.6%
51	Office Supplies	1,729	2,227	2,562	2,050	(512)	-20.0%
52	Operating Supplies	63,865	48,782	126,895	151,696	24,801	19.5%
54	Books-Publ-Subscriptions	3,068	3,727	4,157	5,073	916	22.0%
55	Training	603	250	4,578	4,495	(83)	-1.8%
	Operating Expenditures	\$ 645,561	\$ 831,591	\$ 862,613	\$ 954,958	\$ 92,345	10.7%
63	Improvements O/T Building	-	7,332	100,000	100,000	-	0.0%
66	Books-Publ-Library Supplies	111,438	123,562	116,511	100,559	(15,952)	-13.7%
	Capital Outlay	\$ 111,438	\$ 130,894	\$ 216,511	\$ 200,559	\$ (15,952)	-7.4%
	Department Total	\$ 2,039,698	\$ 2,149,766	\$ 2,440,458	\$ 2,590,289	\$ 149,831	6.1%

Project Administration Personnel Schedule



Position Title	FY 2021	FY 2022	FY 2023	FY 2024
Grant Project Specialist*	-	-	0.29	0.29
Project Administration Director*	0.29	0.29	0.29	0.29
Project Inspector*	0.29	0.29	0.29	0.58
Project Supervisor*	0.29	0.29	0.29	0.29
Total	0.87	0.87	1.16	1.45

FY 2024:

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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	88,486	108,943	132,902	167,913
Operating Expenditures	783	(54,470)	783	783
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 89,269	\$ 54,473	\$ 133,685	\$ 168,696

Expenditures by Division/Program

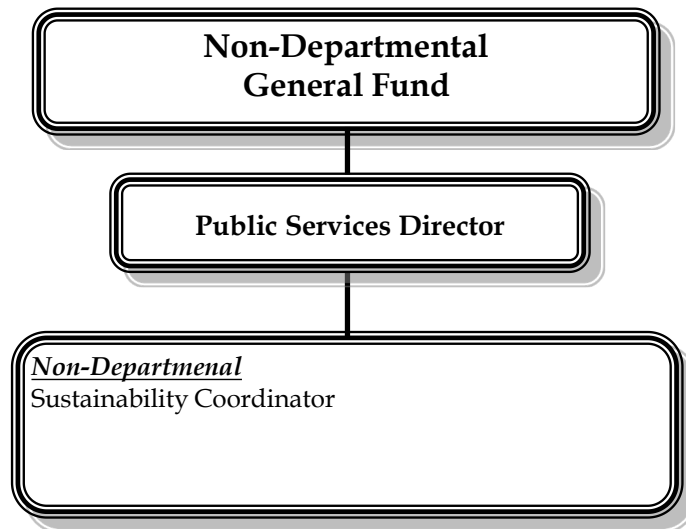
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Project Administration	89,269	54,473	133,685	168,696
Total Expenditures	\$ 89,269	\$ 54,473	\$ 133,685	\$ 168,696

Project Administration - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	33,498	34,908	36,085	37,889	1,804	5.0%
12	Regular Salaries & Wages	23,478	41,184	58,367	80,793	22,426	38.4%
14	Overtime	792	1,378	1,160	1,160	-	0.0%
15	Special Pay	2,736	2,736	2,639	2,639	-	0.0%
21	FICA Taxes	5,445	5,674	7,259	9,001	1,742	24.0%
22	Retirement Contribution	6,786	7,289	8,913	11,094	2,181	24.5%
23	Life & Health Insurance	15,002	15,002	17,709	24,320	6,611	37.3%
24	Worker's Compensation	749	772	770	1,017	247	32.1%
	Personnel Services	\$ 88,486	\$ 108,943	\$ 132,902	\$ 167,913	\$ 35,011	32.1%
40	Travel Per Diem	783	783	783	783	-	0.0%
49-02	Interdepartment Allocation Capital	-	(55,253)	-	-	-	0.0%
	Operating Expenditures	\$ 783	\$ (54,470)	\$ 783	\$ 783	\$ -	0.0%
	 Department Total	 \$ 89,269	 \$ 54,473	 \$ 133,685	 \$ 168,696	 \$ 35,011	 26.2%

Non-Departmental Personnel Schedule



Position Title	FY 2021	FY 2022	FY 2023	FY 2024
Sustainability Coordinator*	-	0.50	0.50	0.50
Total	-	0.50	0.50	0.50

FY 2024:

*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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	-	24,757	36,312	40,019
Operating Expenditures	787,414	921,354	1,058,908	1,022,452
Capital Outlay	104,518	93,230	-	-
Debt Service	-	-	-	-
Grants & Aids	30,878	344,580	58,500	58,500
Transfers	-	272,848	-	-
Reserves/Interfund Loans	-	92,152	435,896	1,170,450
Total Expenditures	\$ 922,810	\$ 1,748,921	\$ 1,589,616	\$ 2,291,421

Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Non-Departmental	922,810	1,748,921	1,589,616	2,291,421
Total Expenditures	\$ 922,810	\$ 1,748,921	\$ 1,589,616	\$ 2,291,421

Non-Departmental - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
12	Regular Salaries & Wages	-	19,486	26,586	29,310	2,724	10.2%
14	Overtime	-	101	-	-	-	0.0%
21	FICA Taxes	-	1,498	2,034	2,242	208	10.2%
22	Retirement Contribution	-	1,167	2,393	2,638	245	10.2%
23	Life & Health Insurance	-	2,505	5,262	5,788	526	10.0%
24	Worker's Compensation	-	-	37	41	4	10.8%
	Operating Expenditures	-	24,757	36,312	40,019	3,707	10.2%
31	Professional Services	144,445	152,507	137,100	86,100	(51,000)	-37.2%
32	Accounting & Auditing	19,884	19,678	16,000	18,000	2,000	12.5%
34	Other Contractual Services	103,990	112,223	112,748	116,144	3,396	3.0%
41	Communication Services	12,259	11,246	11,000	11,000	-	0.0%
42	Freight & Postage	1,194	1,549	1,000	1,000	-	0.0%
43-02	Electric Service	60,004	94,932	73,956	92,831	18,875	25.5%
44	Rents & Leases	109,161	110,734	114,448	114,448	-	0.0%
45	Insurance	134,690	142,682	161,289	199,489	38,200	23.7%
46	Repairs & Maintenance	69,318	95,399	24,980	24,980	-	0.0%
47	Printing & Binding	1,012	1,072	-	-	-	0.0%
48	Promotional Activities	73,733	75,938	72,400	72,400	-	0.0%
49	Other Current Charges	5,779	5,779	273,927	226,000	(47,927)	-17.5%
51	Office Supplies	-	41	-	-	-	0.0%
52	Operating Supplies	42,148	85,815	49,100	49,100	-	0.0%
52-11	Vehicle Fuel	(68)	(926)	-	-	-	0.0%
54	Books-Publ-Subscriptions	9,865	12,685	10,960	10,960	-	0.0%
	Operating Expenditures	\$ 787,414	\$ 921,354	\$ 1,058,908	\$ 1,022,452	(36,456)	-3.4%
61	Land	7,536	-	-	-	-	0.0%
63	Improvements O/T Building	96,982	93,230	-	-	-	0.0%
68	Intangible Assets	-	-	-	-	-	0.0%
	Capital Outlay	\$ 104,518	\$ 93,230	\$ -	\$ -	-	0.0%
83	Other Grants and Aids	30,878	344,580	58,500	58,500	-	0.0%
	Grants & Aids	\$ 30,878	\$ 344,580	\$ 58,500	\$ 58,500	-	0.0%
91	Transfers	-	272,848	-	-	-	0.0%
99	Non-Operating	-	92,152	435,896	1,170,450	734,554	168.5%
	Non-Operating	\$ -	\$ 365,000	\$ 435,896	\$ 1,170,450	734,554	168.5%
	Department Total	\$ 922,810	\$ 1,748,921	\$ 1,589,616	\$ 2,291,421	\$ 701,805	44.1%

FY 2024 Annual Budget Special Revenue Funds



Hospital Lease Fund

Hospital Lease - Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Interest					
050-361.10-00	Interest on Investments	-	-	31,301	45,818
050-361.10-05	Unreal/Real Gain (Loss)	(4,083)	(177,625)	-	-
050-361.30-01	Certificate of Deposit	33,109	1,884	-	-
050-361.40-02	Federal Home Loan Bank	-	10,525	-	-
050-361.40-04	Federal Home Loan MTG COR	313	-	-	-
050-361.50-01	Treasury Bills	-	3,465	-	-
	Interest	\$ 29,339	\$ (161,751)	\$ 31,301	\$ 45,818
	Department Total	\$ 29,339	\$ (161,751)	\$ 31,301	\$ 45,818

Hospital Lease Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	31,301	45,818
Total Expenditures	\$ -	\$ -	\$ 31,301	\$ 45,818

Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Hospital Lease	-	-	31,301	45,818
Total Expenditures	\$ -	\$ -	\$ 31,301	\$ 45,818

Hospital Lease - Expenditures

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
99	Non-Operating	-	-	31,301	45,818
	Non-Operating	\$ -	\$ -	\$ 31,301	\$ 45,818
	 Department Total	 \$ -	 \$ -	 \$ 31,301	 \$ 45,818

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

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Fund Balance	\$ 2,976,369	\$ 2,976,369	\$ 2,976,369	\$ 2,976,369	\$ 2,976,369
Revenues:					
Misc/Interest Earnings	45,818	59,527	74,409	89,291	89,291
Total Revenues	45,818	59,527	74,409	89,291	89,291
Total Sources	3,022,187	3,035,896	3,050,778	3,065,660	3,065,660
Expenditures:					
Reserves	45,818	59,527	74,409	89,291	89,291
Total Expenditures	45,818	59,527	74,409	89,291	89,291
Ending Fund Balance	\$ 2,976,369	\$ 2,976,369	\$ 2,976,369	\$ 2,976,369	\$ 2,976,369

American Rescue Plan Act Fund

American Rescue Plan Fund - Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental					
101-361.50-25	ARPA-CSLFRF	-	159,864	-	-
	Intergovernmental	\$ -	\$ 159,864	\$ -	\$ -
Interest					
101-361.10-00	Interest on Investments	143	(257)	147,502	177,906
101-361.10-05	Unreal/Real Gain (Loss)	-	(152,247)		
101-361.10-23	Bankunited Pub FD Sav	85	2,834	-	-
101-361.20-05	281071-ARPA-CSLFRF	75	23,293	-	-
101-361.40-01	Federal Farm Loan Credit Bank	-	3,555	-	-
101-361.40-02	Federal Home Loan Bank	-	1,875		
101-361.50-01	Treasury Bills	-	2,970	-	-
	Interest	\$ 303	\$ (117,977)	\$ 147,502	\$ 177,906
Reserves					
101-389.01-00	Carryover Cash	-	-	2,852,498	-
	Reserves	-	-	2,852,498	-
Department Total					
		\$ 303	\$ 41,887	\$ 3,000,000	\$ 177,906

American Rescue Plan Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	-	-	-	-
Operating Expenditures	-	81,959	-	-
Capital Outlay	-	89,790	3,000,000	177,906
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ -	\$ 171,749	\$ 3,000,000	\$ 177,906

Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
ARPA	-	171,749	3,000,000	177,906
Total Expenditures	\$ -	\$ 171,749	\$ 3,000,000	\$ 177,906

American Rescue Plan - Expenditures

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
31	Professional Services	-	38,789	-	-
48	Promotional Activities	-	43,170	-	-
	Operating Expenditures	\$ -	\$ 81,959	\$ -	\$ -
63	Improvements o/t Building	-	89,790	3,000,000	177,906
	Capital Outlay	\$ -	\$ 89,790	\$ 3,000,000	\$ 177,906
	Department Total	\$ -	\$ 171,749	\$ 3,000,000	\$ 177,906

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Fund Balance	\$ 612,641	\$ 612,641	\$ 393,273	\$ 162,937	\$ -
<u>Revenues:</u>					
Misc/Interest Earnings	177,906	30,632	19,664	4,623	-
Total Revenues	177,906	30,632	19,664	4,623	-
Total Sources	790,547	643,273	412,937	167,560	-
<u>Expenditures:</u>					
ARPA Projects	177,906	250,000	250,000	167,560	-
Total Expenditures	177,906	250,000	250,000	167,560	-
Ending Fund Balance	\$ 612,641	\$ 393,273	\$ 162,937	\$ -	\$ -

Local Option Gas Tax Fund

Local Option Gas Tax Fund Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Taxes	318,785	323,104	337,141	347,255
Permits & Fees	-	-	-	-
Interest	218	831	394	516
Non-Revenues - Transfers & Reserves	-	-	12,465	2,229
Total Revenues	\$ 319,003	\$ 323,935	\$ 350,000	\$ 350,000

Percentage of Revenues by Source

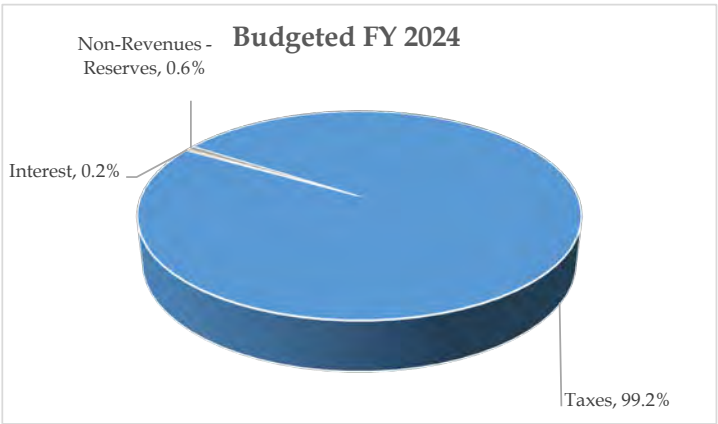
Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Taxes	99.9%	99.7%	96.3%	99.2%
Interest	0.1%	0.3%	0.1%	0.2%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	3.6%	0.6%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Local Option Gas Tax Fund Revenue Summary

Comparison by Source

	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Taxes	337,141	347,255	10,114	3.0%
Interest	394	516	122	31.0%
Non-Revenues - Reserves	12,465	2,229	(10,236)	-82.1%
Total Revenues	\$ 350,000	\$ 350,000	\$ -	0.0%

Source	Percentage
Taxes	99.2%
Interest	0.2%
Non-Revenues - Reserves	0.6%
Total	100.0%



Local Option Gas Tax - Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Taxes					
106-312.41-01	Two Cent	318,785	323,104	337,141	347,255
	Taxes	\$ 318,785	\$ 323,104	\$ 337,141	\$ 347,255
Interest					
106-361.10-00	Interest on Investments	157	259	394	516
106-361.10-23	Bankunited Pub FD Sav	-	146	-	-
106-361.20-00	State Board Interest	61	426		
106-361.80-03	FMIVT 0-2 YR High Quality	-	-	-	-
	Interest	\$ 218	\$ 831	\$ 394	\$ 516
Reserves					
106-389.01-00	Carryover Cash	-	-	12,465	2,229
	Reserves	-	-	12,465	2,229
	Department Total	\$ 319,003	\$ 323,935	\$ 350,000	\$ 350,000

Local Option Gas Tax Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 82,219	\$ 79,990	\$ 81,358	\$ 86,407	\$ 95,221
<u>Revenues:</u>					
Local Option Gas Tax	347,255	350,728	354,235	357,777	361,355
Interest Earnings	516	640	814	1,037	1,143
Total Revenues	347,771	351,368	355,049	358,814	362,498
Total Sources	429,990	431,358	436,407	445,221	457,719
<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	\$ 79,990	\$ 81,358	\$ 86,407	\$ 95,221	\$ 107,719

Impact Funds

Impact Funds Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Permits & Fees	365,070	306,369	372,067	383,229
Interest	7,623	3,733	4,276	6,559
Non-Revenues - Transfers & Reserves	-	-	355,677	353,569
Total Revenues	\$ 372,693	\$ 310,102	\$ 732,020	\$ 743,357

Percentage of Revenues by Source

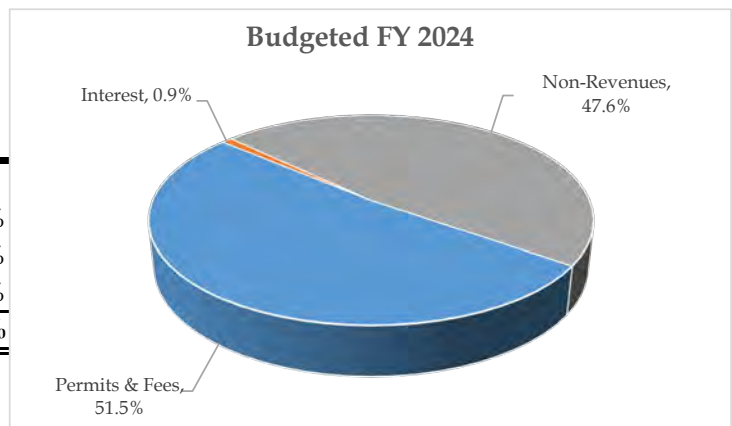
Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Permits & Fees	98.0%	98.8%	50.8%	51.5%
Interest	2.0%	1.2%	0.6%	0.9%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	48.6%	47.6%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Impact Funds Revenue Summary

Comparison by Source

	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Permits & Fees	372,067	383,229	11,162	3.0%
Interest	4,276	6,559	2,283	53.4%
Non-Revenues - Transfers & Reserves	355,677	353,569	(2,108)	-0.6%
Total Revenues	\$ 732,020	\$ 743,357	\$ 11,337	1.5%

Source	Percentage
Permits & Fees	51.5%
Interest	0.9%
Non-Revenues	47.6%
Total	100.0%



Impact Funds Revenue Summary

Revenues by Fund

Revenue by Fund	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Police Impact	61,688	45,123	61,553	64,375
Fire Impact	51,152	37,727	51,455	52,998
Library Impact	44,642	31,279	400,000	400,000
Recreation Impact	111,871	81,597	112,781	116,276
General Government Impact	14,831	9,655	15,120	15,712
Transportation Impact - City	88,509	104,721	91,111	93,996
Total Revenues	\$ 372,693	\$ 310,102	\$ 732,020	\$ 743,357

Percentage of Revenues by Fund

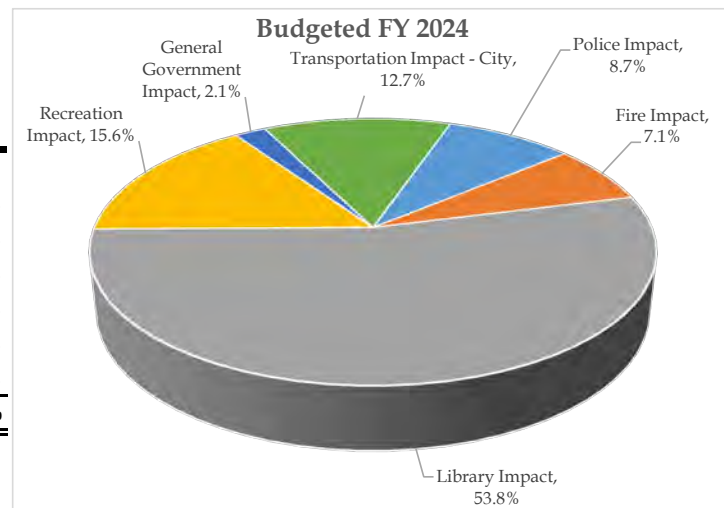
Revenue by Fund	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Police Impact	16.6%	14.5%	8.4%	8.7%
Fire Impact	13.7%	12.2%	7.0%	7.1%
Library Impact	12.0%	10.1%	54.6%	53.8%
Recreation Impact	30.0%	26.3%	15.4%	15.6%
General Government Impact	4.0%	3.1%	2.1%	2.1%
Transportation Impact - City	23.7%	33.8%	12.5%	12.7%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Impact Funds Revenue Summary

Comparison by Fund

Revenue by Fund	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Police Impact	61,553	64,375	2,822	4.6%
Fire Impact	51,455	52,998	1,543	3.0%
Library Impact	400,000	400,000	-	0.0%
Recreation Impact	112,781	116,276	3,495	3.1%
General Government Impact	15,120	15,712	592	3.9%
Transportation Impact - City	91,111	93,996	2,885	3.2%
Total Revenues	\$ 732,020	\$ 743,357	\$ 11,337	1.5%

Revenue by Fund	Percentage
Police Impact	8.7%
Fire Impact	7.1%
Library Impact	53.8%
Recreation Impact	15.6%
General Government Impact	2.1%
Transportation Impact - City	12.7%
Total	100.0%



Impact Funds - Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Permits & Fees					
324.11-01	Police Impact - Residential	42,203	28,556	59,701	61,492
324.11-02	Fire Impact - Residential	36,398	24,781	51,455	52,998
324.12-01	Police Impact - Commercial	16,942	14,577	-	-
324.12-02	Fire Impact - Commercial	14,578	12,542	-	-
324.31-02	Multimodal - Residential	74,804	94,305	90,957	93,686
324.32-02	Multimodal - Commercial	11,772	10,082	-	-
324.61-01	Library Impact - Residential	42,137	29,495	42,533	43,809
324.61-02	Recreation Impact - Residential	111,609	82,789	112,658	116,038
324.71-01	General Gov't - Residential	11,081	6,191	14,763	15,206
324.72-01	General Gov't - Commercial	3,546	3,051	-	-
	Permits & Fees	\$ 365,070	\$ 306,369	\$ 372,067	\$ 383,229
Interest					
361.10-00	Interest on Investments	-	-	4,276	6,559
361.10-05	Unreal/Real Gain (Loss)	-	320	-	-
361.10-23	Bankunited PUB FD Sav	2,530	6,427	-	-
361.30-01	Certificate of Deposit	5,490	285	-	-
361.50-00	Treasury Bills	-	30	-	-
361.80-01	FMIVT 1-3 yr High Quality	-	(276)	-	-
361.80-02	FMIVT Intermed. High Quality	(397)	(3,053)	-	-
	Interest	\$ 7,623	\$ 3,733	\$ 4,276	\$ 6,559
Reserves					
389.01-00	Cash Carryover	-	-	355,677	353,569
	Reserves	\$ -	\$ -	\$ 355,677	\$ 353,569
	Department Total	\$ 372,693	\$ 310,102	\$ 732,020	\$ 743,357

Impact Funds Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capital Outlay	161,976	177,039	680,565	721,663
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	51,455	21,694
Total Expenditures	\$ 161,976	\$ 177,039	\$ 732,020	\$ 743,357

Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Police Impact	-	-	61,553	64,375
Fire Impact	-	-	51,455	52,998
Library Impact	-	-	400,000	400,000
Recreation Impact	110,897	18,766	112,781	116,276
General Government Impact	-	-	15,120	15,712
Transportation Impact - City	51,079	158,273	91,111	93,996
Total Expenditures	\$ 161,976	\$ 177,039	\$ 732,020	\$ 743,357

Impact Funds - Expenditures

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
63	Improvements O/T Building	161,976	177,039	659,525	721,663
68	Intangible Assets	-	-	21,040	-
	Capital Outlay	\$ 161,976	\$ 177,039	\$ 680,565	\$ 721,663
99	Non-Operating	-	-	51,455	21,694
	Non-Operating	\$ -	\$ -	\$ 51,455	\$ 21,694
	Department Total	\$ 161,976	\$ 177,039	\$ 732,020	\$ 743,357

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 510,846	\$ 510,846	\$ 510,846	\$ 510,846	\$ 510,846
<u>Revenues:</u>					
Impact Fees	61,492	63,337	65,237	67,194	69,210
Interest Earnings/Misc	2,883	4,087	5,108	6,130	6,130
Total Revenues	64,375	67,424	70,345	73,324	75,340
Total Sources	575,221	578,270	581,191	584,170	586,186
<u>Expenditures/Projects:</u>					
Public Safety:					
Available for Capital Projects	64,375	67,424	70,345	73,324	75,340
Total Expenditures/Projects	64,375	67,424	70,345	73,324	75,340
Ending Working Capital - Projected	\$ 510,846	\$ 510,846	\$ 510,846	\$ 510,846	\$ 510,846

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160
Revenues:					
Impact Fees	52,998	54,588	56,226	57,913	59,650
Interest Earnings	-	89	112	134	134
Total Revenues	52,998	54,677	56,338	58,047	59,784
Total Sources	64,158	65,837	67,498	69,207	70,944
Expenditures/Projects:					
Public Safety:					
Available for Capital Projects	31,304	54,677	56,338	58,047	59,784
Repayment of Loan to Sanitation Fund (Loan will be paid in full by FY 2024)	21,694	-	-	-	-
Total Expenditures/Projects	52,998	54,677	56,338	58,047	59,784
Ending Working Capital - Projected	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 436,991	\$ 83,422	\$ 83,422	\$ 83,422	\$ 83,422
Revenues:					
Impact Fees	43,809	45,123	46,477	47,871	49,307
Interest Earnings	2,622	667	834	1,001	1,001
Total Revenues	46,431	45,790	47,311	48,872	50,308
Total Sources	483,422	129,212	130,733	132,294	133,730
Expenditures/Projects:					
Culture & Recreation:					
Library Improvements	400,000	-	-	-	-
Available for Capital Projects	-	45,790	47,311	48,872	50,308
Total Expenditures/Projects	400,000	45,790	47,311	48,872	50,308
Ending Working Capital - Projected	\$ 83,422	\$ 83,422	\$ 83,422	\$ 83,422	\$ 83,422

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 48,031	\$ 48,031	\$ 48,031	\$ 48,031	\$ 48,031
Revenues:					
Impact Fees	116,038	119,519	123,105	126,798	130,602
Interest Earnings	238	384	480	576	576
Total Revenues	116,276	119,903	123,585	127,374	131,178
Total Sources	164,307	167,934	171,616	175,405	179,209
Expenditures/Projects:					
Culture & Recreation:					
Sunset Beach Pavillons	50,000	50,000	50,000	-	-
Available for Capital Projects	66,276	69,903	73,585	127,374	131,178
Total Expenditures/Projects	116,276	119,903	123,585	127,374	131,178
Ending Working Capital - Projected	\$ 48,031	\$ 48,031	\$ 48,031	\$ 48,031	\$ 48,031

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 112,753	\$ 112,753	\$ 112,753	\$ 112,753	\$ 112,753
Revenues:					
Impact Fees	15,206	15,662	16,132	16,616	17,114
Interest Earnings	506	902	1,128	1,353	1,353
Total Revenues	15,712	16,564	17,260	17,969	18,467
Total Sources	128,465	129,317	130,013	130,722	131,220
Expenditures/Projects:					
General Government:					
Available for Capital Projects	15,712	16,564	17,260	17,969	18,467
Total Expenditures/Projects	15,712	16,564	17,260	17,969	18,467
Ending Working Capital - Projected	\$ 112,753	\$ 112,753	\$ 112,753	\$ 112,753	\$ 112,753

Fund Balance Projections

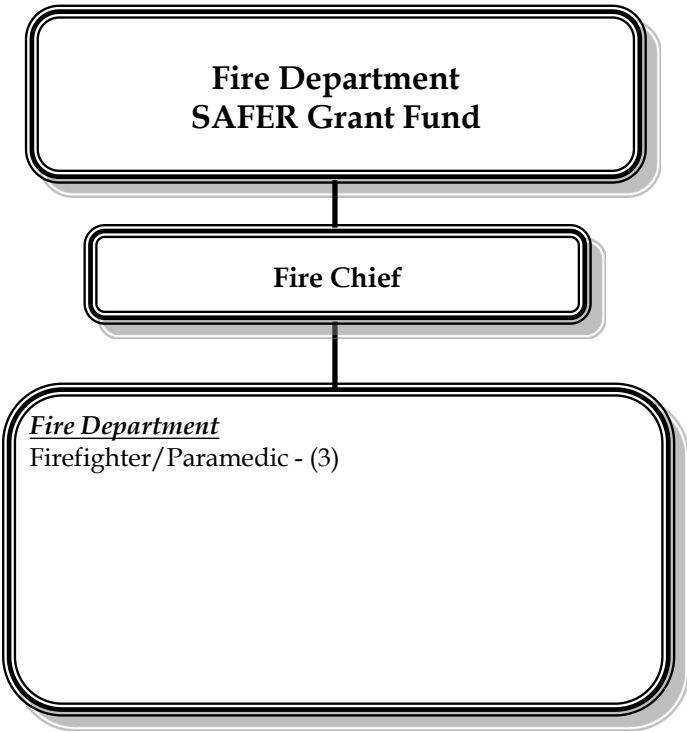
Transportation Impact Fund

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	<u>\$ 142,345</u>	<u>\$ 142,345</u>	<u>\$ 142,345</u>	<u>\$ 142,345</u>	<u>\$ 142,345</u>
<u>Revenues:</u>					
Impact Fees	93,686	96,497	99,391	102,373	105,444
Interest Earnings	310	1,139	1,423	1,708	1,708
Total Revenues	<u>93,996</u>	<u>97,636</u>	<u>100,814</u>	<u>104,081</u>	<u>107,152</u>
Total Sources	<u>236,341</u>	<u>239,981</u>	<u>243,159</u>	<u>246,426</u>	<u>249,497</u>
<u>Expenditures/Projects:</u>					
Transportation:					
Available for Capital Projects	93,996	97,636	100,814	104,081	107,152
Total Expenditures/Projects	<u>93,996</u>	<u>97,636</u>	<u>100,814</u>	<u>104,081</u>	<u>107,152</u>
Ending Working Capital - Projected	<u>\$ 142,345</u>	<u>\$ 142,345</u>	<u>\$ 142,345</u>	<u>\$ 142,345</u>	<u>\$ 142,345</u>

Grant Funds

Grant Funds-SAFER Grant Personnel Schedule



Position				
Title	FY 2021	FY 2022	FY 2023	FY 2024
Firefighter/Paramedic	-	-	-	3.00
Total	-	-	-	3.00

Grant Funds Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental	31,058	-	18,000	277,661
Interest	30	(300)	591	72
Non-Revenues - Transfers & Reserves	-	-	131,409	-
Total Revenues	\$ 31,088	\$ (300)	\$ 150,000	\$ 277,733

Percentage of Revenues by Source

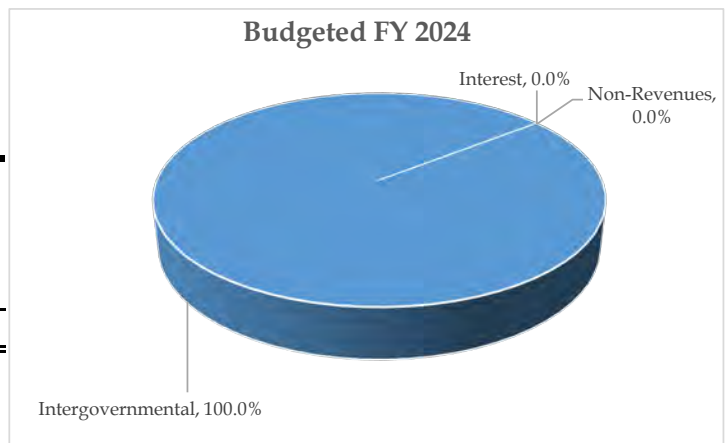
Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental	99.9%	0.0%	12.0%	100.0%
Interest	0.1%	100.0%	0.4%	0.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	87.6%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Grant Funds Revenue Summary

Comparison by Source

	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Intergovernmental	18,000	277,661	259,661	1442.6%
Interest	591	72	(519)	-87.8%
Non-Revenues - Transfers & Reserves	131,409	-	(131,409)	-100.0%
Total Revenues	\$ 150,000	\$ 277,733	\$ 127,733	85.2%

Source	Percentage
Intergovernmental	100.0%
Interest	0.0%
Non-Revenues	0.0%
Total	100.0%



Grant Funds Revenue Summary

Revenues by Fund

Revenue by Fund	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
SAFER Grant	14,948	-	-	259,661
DER Recycling Grant	16,140	(300)	150,000	18,072
Total Revenues	\$ 31,088	\$ (300)	\$ 150,000	\$ 277,733

Percentage of Revenues by Fund

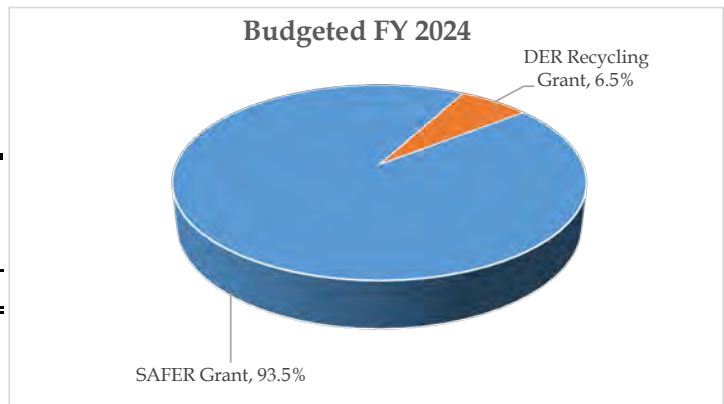
Revenue by Fund	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
SAFER Grant	48.1%	0.0%	0.0%	93.5%
DER Recycling Grant	51.9%	100.0%	100.0%	6.5%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Grant Funds Revenue Summary

Comparison by Source

	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
SAFER Grant	-	259,661	259,661	100.0%
DER Recycling Grant	150,000	18,072	(131,928)	-88.0%
Total Revenues	\$ 150,000	\$ 277,733	\$ 127,733	85.2%

Source	Percentage
SAFER Grant	93.5%
DER Recycling Grant	6.5%
Total	100.0%



Grant Funds - Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental					
331.20-21	SAFER Grant	14,948	-	-	259,661
334.39-00	Other Physical Environment	16,110	-	18,000	18,000
	Intergovernmental	\$ 31,058	\$ -	\$ 18,000	\$ 277,661
Interest					
361.10-00	Interest on Investments	-	-	591	72
361.20-00	FMIVT 0-2 YR High Quality	24	327	-	-
361.80-03	FMIVT 0-2 YR High Quality	6	(627)	-	-
	Interest	\$ 30	\$ (300)	\$ 591	\$ 72
Reserves					
389.01-00	Cash Carryover	-	-	131,409	-
	Total Reserves	-	-	131,409	-
	Total Non-Revenue	\$ -	\$ -	\$ 131,409	\$ -
	Department Total	\$ 31,088	\$ (300)	\$ 150,000	\$ 277,733

Grant Funds Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	14,948	-	-	259,661
Operating Expenditures	487	15,963	-	18,072
Capital Outlay	-	-	150,000	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 15,435	\$ 15,963	\$ 150,000	\$ 277,733

Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
SAFER Grant	14,948	-	-	259,661
DER Recycling Grant	487	15,963	150,000	18,072
Total Expenditures	\$ 15,435	\$ 15,963	\$ 150,000	\$ 277,733

Grant Funds - Expenditures

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
12	Regular Salaries & Wages	10,069	-	-	180,451
14	Overtime	2,061	-	-	-
15	Special Pay	78	-	-	-
21	FICA Taxes	840	-	-	13,804
22	Retirement Contribution	-	-	-	27,068
23	Life & Health Insurance	1,900	-	-	34,730
24	Worker's Compensation	-	-	-	3,608
	Personnel Services	\$ 14,948	\$ -	\$ -	\$ 259,661
52	Operating Supplies	487	15,963	-	18,072
	Operating Expenditures	\$ 487	\$ 15,963	\$ -	\$ 18,072
63	Improvements O/T Building	-	-	150,000	-
	Capital Outlay	\$ -	\$ -	\$ 150,000	\$ -
	Department Total	\$ 15,435	\$ 15,963	\$ 150,000	\$ 277,733

Fund Balance Projections

SAFER Grant

Revenue Description: FEMA-Staffing for Adequate Fire and Emergency Response (SAFER) Grant
Legal Authority: FEMA-U.S Department of Homeland Security
Restriction on Use: To provide three Firefighter Positions
Fund Type: Special Revenue Fund

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental- SAFER Grant	259,661	272,644	286,276	-	-
Total Revenues	259,661	272,644	286,276	-	-
Total Sources	259,661	272,644	286,276	-	-
Expenditures:					
Personnel Services	259,661	272,644	286,276	-	-
Total Expenditures	259,661	272,644	286,276	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Fund Balance Projections

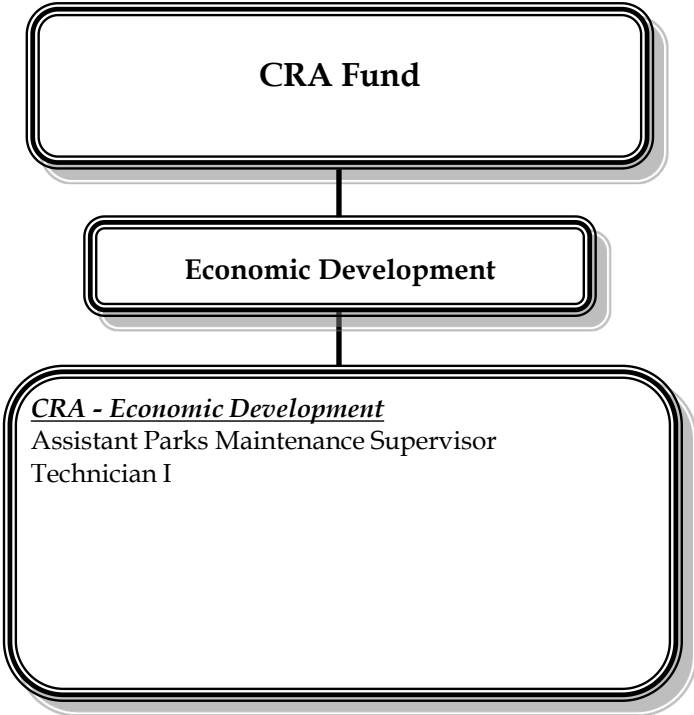
Recycling Grant

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Fund Balance	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
<u>Revenues:</u>					
Intergovernmental-Recycling Grant	18,000	18,000	18,000	18,000	18,000
Misc/Interest Earnings	72	22	27	32	32
Total Revenues	18,072	18,022	18,027	18,032	18,032
Total Sources	20,772	20,722	20,727	20,732	20,732
<u>Expenditures:</u>					
Available for recycling projects	18,072	18,022	18,027	18,032	18,032
Total Expenditures	18,072	18,022	18,027	18,032	18,032
Ending Fund Balance	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700

Community Redevelopment Agency Fund

CRA Fund - Personnel Schedule



Position Title	FY 2021	FY 2022	FY 2023	FY 2024
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 2024:
*This position is funded 85% CRA and 15% General Fund - Parks & Parkways

CRA Revenue/Expense Summary

Revenues by Source

	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Taxes	276,412	320,737	398,205	467,083
Intergovernmental	276,100	311,256	386,528	419,369
Interest	4,709	4,594	1,000	3,978
Debt Proceeds	-	206,475	-	-
Non-Revenue				
Reserves	-	-	-	-
Total Non-Revenue	-	-	-	-
Total Revenue	\$ 557,221	\$ 843,062	\$ 785,733	\$ 890,430

Expenditures by Category

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	69,762	105,741	123,348	134,017
Operating Expenditures	119,468	264,288	86,798	87,940
Capital Outlay	712,635	16,301	-	100,000
Debt Service	-	22,270	-	-
Grants & Aids	55,575	101,762	100,000	100,000
Reserves/Interfund Loans	-	-	475,587	468,473
Total Expenditures	\$ 957,440	\$ 510,362	\$ 785,733	\$ 890,430

CRA Fund Revenue Summary

Revenue Summary

Revenue Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Taxes	276,412	320,737	398,205	467,083
Intergovernmental	276,100	311,256	386,528	419,369
Interest	4,709	4,594	1,000	3,978
Debt Proceeds	-	206,475	-	-
Non-Revenues - Transfers & Reserves	-	-	-	-
Total Revenues	\$ 557,221	\$ 843,062	\$ 785,733	\$ 890,430

Percentage of Revenues by Source

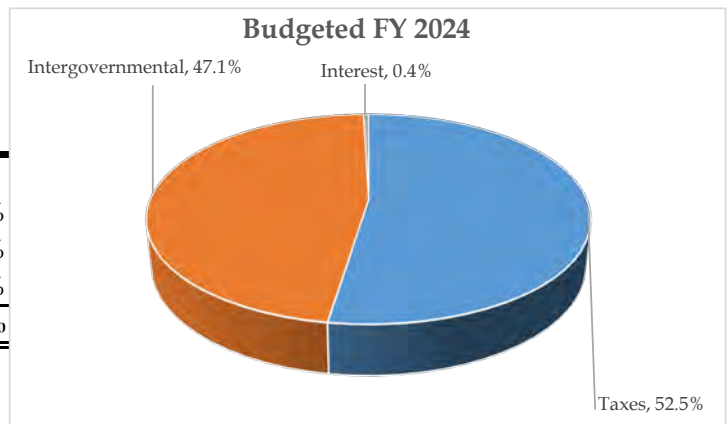
Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Taxes	49.6%	38.1%	50.7%	52.5%
Intergovernmental	49.6%	36.9%	49.2%	47.1%
Interest	0.8%	0.5%	0.1%	0.4%
Debt Proceeds	0.0%	24.5%	0.0%	0.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	0.0%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

CRA Fund Revenue Summary

Comparison by Source

	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Taxes	398,205	467,083	68,878	17.3%
Intergovernmental	386,528	419,369	32,841	8.5%
Interest	1,000	3,978	2,978	297.8%
Total Revenues	\$ 785,733	\$ 890,430	\$ 104,697	13.3%

Source	Percentage
Taxes	52.5%
Intergovernmental	47.1%
Interest	0.4%
Total	100.0%



CRA Fund - Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Taxes					
311.10-02	City Portion - Ad Valorem	276,412	320,737	398,205	467,083
	Taxes	\$ 276,412	\$ 320,737	\$ 398,205	\$ 467,083
Intergovernmental					
338.10-01	Pinellas County - Ad Valorem	276,100	311,256	386,528	419,369
	Intergovernmental	\$ 276,100	\$ 311,256	\$ 386,528	\$ 419,369
Interest					
361.10-00	Interest on Investments	322	1,571	1,000	3,978
361.10-23	Bankunited Pub FD SAV	484	1,128	-	-
361.20-00	State Board Interest	242	1,705		
361.30-01	Certificate of Deposit	3,661	190	-	-
	Total Interest	\$ 4,709	\$ 4,594	\$ 1,000	\$ 3,978
Debt Proceeds					
383.30-01	Parking Lot	-	206,475	-	-
	Debt Proceeds	\$ -	\$ 206,475	\$ -	\$ -
Department Total					
		\$ 557,221	\$ 843,062	\$ 785,733	\$ 890,430

CRA Fund Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	69,762	105,741	123,348	134,017
Operating Expenditures	119,468	264,288	86,798	87,940
Capital Outlay	712,635	16,301	-	100,000
Debt Service	-	22,270	-	-
Grants & Aids	55,575	101,762	100,000	100,000
Reserves/Interfund Loans	-	-	475,587	468,473
Total Expenditures	\$ 957,440	\$ 510,362	\$ 785,733	\$ 890,430

Percentage of Expenditures by Category

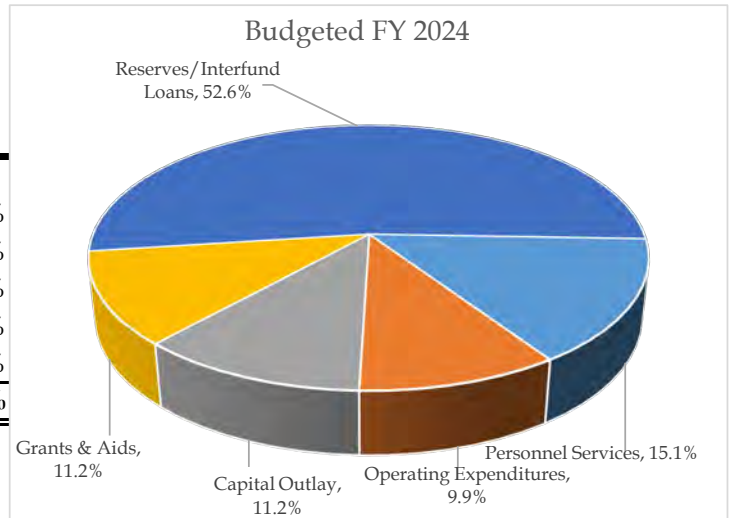
Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	7.3%	20.7%	15.7%	15.1%
Operating Expenditures	12.5%	51.8%	11.1%	9.9%
Capital Outlay	74.4%	3.2%	0.0%	11.2%
Debt Service	0.0%	4.4%	0.0%	0.0%
Transfers	5.8%	19.9%	12.7%	11.2%
Reserves/Interfund Loans	0.0%	0.0%	60.5%	52.6%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

CRA Fund Expenditure Summary

Comparison by Category

	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
Personnel Services	123,348	134,017	10,669	8.6%
Operating Expenditures	86,798	87,940	1,142	1.3%
Capital Outlay	-	100,000	100,000	100.0%
Grants & Aids	100,000	100,000	-	0.0%
Reserves/Interfund Loans	475,587	468,473	(7,114)	-1.5%
Total Expenditures	\$ 785,733	\$ 890,430	\$ 104,697	13.3%

Expenditure Classification	Percentage
Personnel Services	15.1%
Operating Expenditures	9.9%
Capital Outlay	11.2%
Grants & Aids	11.2%
Reserves/Interfund Loans	52.6%
Total	100.0%



CRA Fund - Expenditures

Acct. #	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
12	Regular Salaries & Wages	43,127	61,430	75,413	81,968	6,555	8.7%
14	Overtime	2,132	2,352	2,000	2,000	-	0.0%
15	Special Pay	2,060	2,932	2,495	2,495	-	0.0%
21	FICA Taxes	3,456	4,543	5,805	6,307	502	8.6%
22	Retirement Contribution	3,294	6,004	7,192	7,782	590	8.2%
23	Life & Health Insurance	12,628	25,619	27,519	30,271	2,752	10.0%
24	Worker's Compensation	3,065	2,861	2,924	3,194	270	9.2%
	Personnel Services	\$ 69,762	\$ 105,741	\$ 123,348	\$ 134,017	\$ 10,669	8.6%
34	Other Contractual Service	14,077	19,950	17,100	17,100	-	0.0%
40	Travel Per Diem	879	1,452	-	-	-	0.0%
43-01	Water/Sewer Service	683	689	707	703	(4)	-0.6%
43-02	Electric Service	1,353	1,428	1,522	1,557	35	2.3%
44	Rents & Leases	9,100	206,475	36,969	38,080	1,111	3.0%
46	Repairs & Maintenance	15,670	4,955	-	-	-	0.0%
47	Printing & Binding	-	402	-	-	-	0.0%
49	Other Current Charges	-	104	-	-	-	0.0%
52	Operating Supplies	69,490	25,630	20,500	20,500	-	0.0%
52-13	Flowers, Plants, CRA Only	8,216	3,203	10,000	10,000	-	0.0%
	Operating Expenditures	\$ 119,468	\$ 264,288	\$ 86,798	\$ 87,940	\$ (177,490)	-67.2%
61	Land	659,688	-	-	-	-	0.0%
63	Improvements O/T Building	52,947	16,301	-	100,000	100,000	100.0%
	Capital Outlay	\$ 712,635	\$ 16,301	\$ -	\$ 100,000	\$ 100,000	100.0%
71	Principal	-	17,642	-	-	-	0.0%
72	Interest	-	4,628	-	-	-	0.0%
	Debt Service	\$ -	\$ 22,270	\$ -	\$ -	\$ -	0.0%
83	Building Grant Program	55,575	101,762	100,000	100,000	-	0.0%
	Grants & Aids	\$ 55,575	\$ 101,762	\$ 100,000	\$ 100,000	\$ -	0.0%
99	Non-Operating	-	-	475,587	468,473	(7,114)	-1.5%
	Non-Operating	\$ -	\$ -	\$ 475,587	\$ 468,473	\$ (7,114)	-1.5%
	Department Total	\$ 957,440	\$ 510,362	\$ 785,733	\$ 890,430	\$ 104,697	13.3%

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 301,920	\$ 301,920	\$ 915,624	\$ 1,576,487	\$ 2,286,551
Revenues:					
City TIF	467,083	495,248	520,159	546,323	573,803
County TIF	419,369	444,657	467,023	490,514	515,187
Other	3,978	2,415	9,156	15,765	22,866
Total Revenues	890,430	942,320	996,338	1,052,602	1,111,856
Total Sources	1,192,350	1,244,240	1,911,962	2,629,089	3,398,407
Expenditures/Projects:					
Personnel	134,017	138,038	142,179	146,444	148,721
Operating	87,940	90,578	93,296	96,094	98,977
Capital Outlay:					
Downtown Flex Pave	35,000	-	-	-	-
Mother Meres Improvements	25,000	-	-	-	-
Landscape Improvements	40,000	-	-	-	-
Grants	100,000	100,000	100,000	100,000	100,000
Loan Repayment to Sanitation Fund	100,000	-	-	-	-
Fund Balance Reserve	368,473	-	-	-	-
Total Expenditures/Projects	890,430	328,616	335,475	342,538	347,698
Ending Working Capital - Projected	\$ 301,920	\$ 915,624	\$ 1,576,487	\$ 2,286,551	\$ 3,050,709

Law Enforcement Program Funds

Law Enforcement Funds Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental	24,838	31,856	60,000	62,400
Fines & Forfeitures	24,220	5,178	7,300	7,300
Interest	436	597	903	1,234
Non-Revenues - Transfers & Reserves	-	-	36,694	75,700
Total Revenues	\$ 49,494	\$ 37,631	\$ 104,897	\$ 146,634

Percentage of Revenues by Source

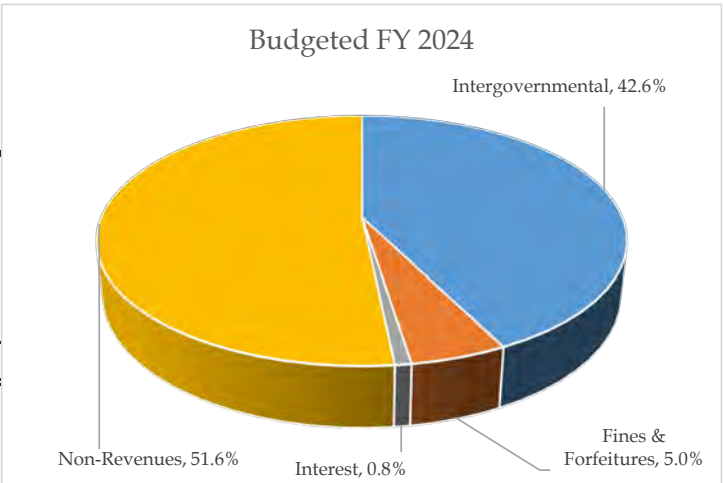
Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental	50.2%	84.6%	57.2%	42.6%
Fines & Forfeitures	48.9%	13.8%	6.9%	5.0%
Interest	0.9%	1.6%	0.9%	0.8%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	35.0%	51.6%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Law Enforcement Funds Revenue Summary

Comparison by Source

	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Intergovernmental	60,000	62,400	2,400	4.0%
Fines & Forfeitures	7,300	7,300	-	0.0%
Interest	903	1,234	331	36.7%
Non-Revenues - Transfers & Reserves	36,694	75,700	39,006	106.3%
Total Revenues	\$ 104,897	\$ 146,634	\$ 41,737	39.8%

Source	Percentage
Intergovernmental	42.6%
Fines & Forfeitures	5.0%
Interest	0.8%
Non-Revenues	51.6%
Total	100.0%



Law Enforcement Funds Revenue Summary

Revenues by Fund

Fund	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
School Crossing Guard	604	650	1,200	1,200
Handicap Fund	800	94	5,000	2,000
Federal Equitable Sharing	25,205	32,652	88,697	133,434
Police Education	3,033	2,224	4,000	4,000
Police Confiscated Trust	19,852	2,011	6,000	6,000
Total Revenues	\$ 49,494	\$ 37,631	\$ 104,897	\$ 146,634

Percentage of Revenues by Fund

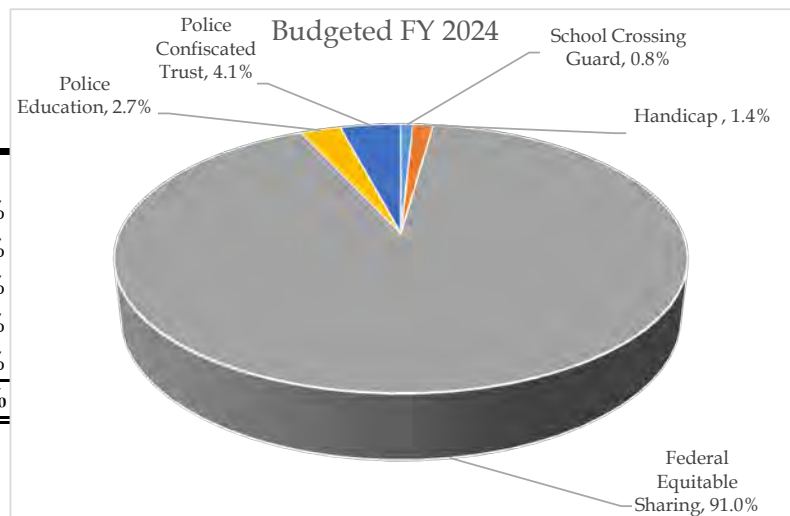
Revenue by Fund	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
School Crossing Guard	1.2%	1.7%	1.1%	0.8%
Handicap Fund	1.6%	0.3%	4.8%	1.4%
Federal Equitable Sharing	50.9%	86.8%	84.6%	91.0%
Police Education	6.2%	5.9%	3.8%	2.7%
Police Confiscated Trust	40.1%	5.3%	5.7%	4.1%
	100.0%	100.0%	100.0%	100.0%

Law Enforcement Funds Revenue Summary

Comparison by Fund

Revenue by Fund	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
School Crossing Guard	1,200	1,200	-	0.0%
Handicap	5,000	2,000	(3,000)	-60.0%
Federal Equitable Sharing	88,697	133,434	44,737	50.4%
Police Education	4,000	4,000	-	0.0%
Police Confiscated Trust	6,000	6,000	-	0.0%
Total Revenues	\$ 104,897	\$ 146,634	\$ 41,737	39.8%

Revenue by Fund	Percentage
School Crossing Guard	0.8%
Handicap	1.4%
Federal Equitable Sharing	91.0%
Police Education	2.7%
Police Confiscated Trust	4.1%
Total	100.0%



Law Enforcement Funds - Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental					
331.20-04	US Marshall Service	24,838	31,856	60,000	62,400
	Intergovernmental	\$ 24,838	\$ 31,856	\$ 60,000	\$ 62,400
Fines & Forfeitures					
351.20-01	Cash	19,850	2,359	3,000	3,000
351.30-00	Law Enforcement Education	3,033	2,224	2,000	2,000
359.01-00	School Crossing Guard Fines	580	595	500	500
359.02-00	Handicap Fines	757	-	1,800	1,800
	Fines & Forfeitures	\$ 24,220	\$ 5,178	\$ 7,300	\$ 7,300
Interest					
361.10-00	Interest on Investments	-	-	903	1,234
361.10-23	Bankunited PUB FD Sav	410	775	-	-
361.20-00	State Board of Interest	24	170	-	-
361.80-03	FMIVT 0-2 yr High Quality	2	(348)	-	-
	Interest	\$ 436	\$ 597	\$ 903	\$ 1,234
Reserves					
389.01-00	Cash Carryover	-	-	36,694	75,700
	Reserves	\$ -	\$ -	\$ 36,694	\$ 75,700
	Department Total	\$ 49,494	\$ 37,631	\$ 104,897	\$ 146,634

Law Enforcement Funds Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	-	-	-	-
Operating Expenditures	57,475	62,441	96,397	138,134
Capital Outlay	2,000	10,294	8,500	8,500
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 59,475	\$ 72,735	\$ 104,897	\$ 146,634

Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
School Crossing Guard	1,019	560	1,200	1,200
Handicap Fund	2,000	5,826	5,000	2,000
Federal Equitable Sharing	56,456	60,066	88,697	133,434
Police Education	-	-	4,000	4,000
Police Confiscated Trust	-	6,283	6,000	6,000
Total Expenditures	\$ 59,475	\$ 72,735	\$ 104,897	\$ 146,634

Law Enforcement Funds - Expenditures

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
31	Professional Services	4,457	2,888	2,000	5,000	3,000	150.0%
34	Other Contractual Service	517	950	1,500	1,500	-	0.0%
40	Travel Per Diem	3,448	6,140	10,650	11,000	350	3.3%
41	Communication Services	4,664	4,658	8,075	8,075	-	0.0%
44	Rents & Leases	3,600	3,600	4,800	4,800	-	0.0%
46	Repairs & Maintenance	1,039	758	6,200	6,200	-	0.0%
46-04	Vehicle Maintenance Repairs	12,153	10,221	5,561	6,259	698	12.6%
52	Operating Supplies	25,204	28,262	47,200	67,200	20,000	42.4%
52-11	Vehicle Fuel	89	170	861	200	(661)	-76.8%
54	Books-Publ-Subscriptions	1,050	50	1,300	21,400	20,100	1546.2%
55	Training	1,254	4,744	8,250	6,500	(1,750)	-21.2%
	Operating Expenditures	\$ 57,475	\$ 62,441	\$ 96,397	\$ 138,134	\$ 41,737	43.3%
63	Improvements O/T Building	2,000	-	-	-	-	0.0%
64	Machinery & Equipment	-	-	8,500	8,500	-	0.0%
68	Intangible Assets	-	10,294	-	-	-	0.0%
	Capital Outlay	\$ 2,000	\$ 10,294	\$ 8,500	\$ 8,500	\$ -	0.0%
	Department Total	\$ 59,475	\$ 72,735	\$ 104,897	\$ 146,634	\$ 41,737	39.8%

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Fund Balance	\$ 9,042	\$ 8,396	\$ 7,763	\$ 7,141	\$ 6,527
Revenues:					
Fines and Forfeitures	500	500	500	500	500
Misc/Interest Earnings	54	67	78	86	78
Total Revenues	554	567	578	586	578
Total Sources	9,596	8,963	8,341	7,727	7,105
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	\$ 8,396	\$ 7,763	\$ 7,141	\$ 6,527	\$ 5,905

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Fund Balance	\$ 12,299	\$ 12,164	\$ 12,061	\$ 11,982	\$ 11,926
Revenues:					
Fines and Forfeitures	1,800	1,800	1,800	1,800	1,800
Misc/Interest Earnings	65	97	121	144	143
Total Revenues	1,865	1,897	1,921	1,944	1,943
Total Sources	14,164	14,061	13,982	13,926	13,869
Expenditures:					
Handicap Allowable Expenditures	2,000	2,000	2,000	2,000	2,000
Total Expenditures	2,000	2,000	2,000	2,000	2,000
Ending Fund Balance	\$ 12,164	\$ 12,061	\$ 11,982	\$ 11,926	\$ 11,869

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Fund Balance	\$ 115,282	\$ 45,064	\$ 35,321	\$ 28,166	\$ 23,696
Revenues:					
Intergovernmental- Federal Equitable Sharing	62,400	64,896	67,492	70,192	72,999
Misc/Interest Earnings	816	361	353	338	284
Total Revenues	63,216	65,257	67,845	70,530	73,283
Total Sources	178,498	110,321	103,166	98,696	96,979
Expenditures:					
Operating Services	124,934	70,000	70,000	70,000	70,000
Capital Outlay	8,500	5,000	5,000	5,000	5,000
Total Expenditures	133,434	75,000	75,000	75,000	75,000
Ending Fund Balance	\$ 45,064	\$ 35,321	\$ 28,166	\$ 23,696	\$ 21,979

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Fund Balance	\$ 15,229	\$ 13,320	\$ 11,427	\$ 9,541	\$ 7,655
Revenues:					
Fines and Forfeitures	2,000	2,000	2,000	2,000	2,000
Misc/Interest Earnings	91	107	114	114	92
Total Revenues	2,091	2,107	2,114	2,114	2,092
Total Sources	17,320	15,427	13,541	11,655	9,747
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	\$ 13,320	\$ 11,427	\$ 9,541	\$ 7,655	\$ 5,747

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Fund Balance	\$ 34,658	\$ 31,866	\$ 29,121	\$ 26,412	\$ 23,729
<u>Revenues:</u>					
Fines and Forfeitures	3,000	3,000	3,000	3,000	3,000
Misc/Interest Earnings	208	255	291	317	285
Total Revenues	3,208	3,255	3,291	3,317	3,285
Total Sources	37,866	35,121	32,412	29,729	27,014
<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	\$ 31,866	\$ 29,121	\$ 26,412	\$ 23,729	\$ 21,014

Special Program Funds

Special Program Funds Revenue Summary

Revenue Summary

Revenue Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Charges for Services	45	7	-	-
Interest	1,000	1,856	1,783	1,798
Miscellaneous	200	130,475	30,000	30,000
Non-Revenues - Transfers & Reserves	-	107,848	168,217	100,531
Total Revenues	\$ 1,245	\$ 240,186	\$ 200,000	\$ 132,329

Percentage of Revenues by Source

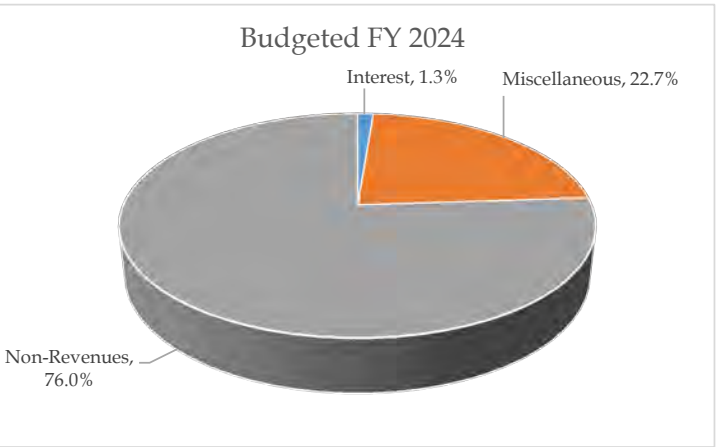
Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Charges for Services	3.6%	0.0%	0.0%	0.0%
Interest	80.3%	0.8%	0.9%	1.3%
Miscellaneous	16.1%	54.3%	15.0%	22.7%
Non-Revenues - Transfers & Reserves	0.0%	44.9%	84.1%	76.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Special Program Funds Revenue Summary

Comparison by Source

	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Interest	1,783	1,798	15	0.8%
Miscellaneous	30,000	30,000	-	0.0%
Non-Revenues - Transfers & Reserves	168,217	100,531	(67,686)	-40.2%
Total Revenues	\$ 200,000	\$ 132,329	\$ (67,671)	-33.8%

Source	Percentage
Interest	1.3%
Miscellaneous	22.7%
Non-Revenues	76.0%
Total	100.0%



Special Program Funds Revenue Summary

Revenues by Fund

Fund	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Public Art Fund	852	53,288	50,000	72,329
Land Preservation Fund	115	186,252	100,000	10,000
Employee Benefit Cost Deferral	278	646	50,000	50,000
Total Revenues	\$ 1,245	\$ 240,186	\$ 200,000	\$ 132,329

Percentage of Revenues by Fund

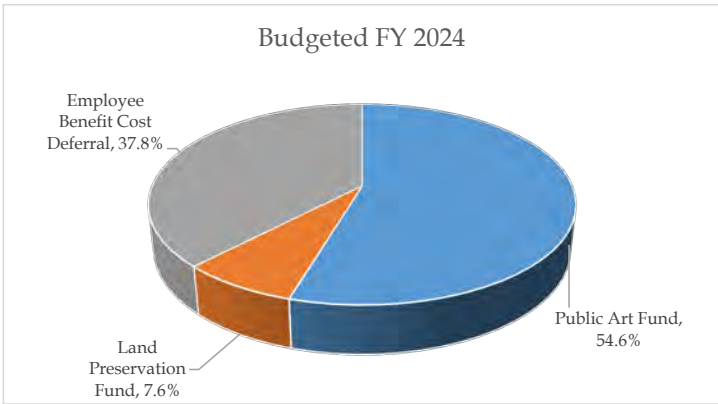
Fund	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Public Art Fund	68.4%	22.2%	25.0%	54.6%
Land Preservation Fund	9.3%	77.5%	50.0%	7.6%
Employee Benefit Cost Deferral	22.3%	0.3%	25.0%	37.8%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Special Program Funds Revenue Summary

Comparison by Fund

Revenue by Fund	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Public Art Fund	50,000	72,329	22,329	44.7%
Land Preservation Fund	100,000	10,000	(90,000)	-90.0%
Employee Benefit Cost Deferral	50,000	50,000	-	0.0%
Total Revenues	\$ 200,000	\$ 132,329	\$ (67,671)	-33.8%

Revenue by Fund	Percentage
Public Art Fund	54.6%
Land Preservation Fund	7.6%
Employee Benefit Cost Deferral	37.8%
Total	100.0%



Special Program Funds - Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Charges for Services					
347.31-05	Public Art Fund Sales	45	7	-	-
	Charges for Services	\$ 45	\$ 7	\$ -	\$ -
Interest					
361.10-00	Interest on Investments	-	-	1,783	1,798
361.10-23	Bankunited PUB FD Sav	1,000	1,856	-	-
361.30-01	Certificate of Deposit	-	-	-	-
	Interest	\$ 1,000	\$ 1,856	\$ 1,783	\$ 1,798
Miscellaneous					
366.90-55	Public Art Developer Cont.	-	37,840	30,000	30,000
366.90-56	Public Art City Contrib.	200	-	-	-
366.90-76	City Owned Land Sales	-	78,355	-	-
369.40-34	Cultural	-	14,280	-	-
	Miscellaneous	\$ 200	\$ 130,475	\$ 30,000	\$ 30,000
Non-Revenues					
Transfers					
381.10-01	General Fund	-	107,848	-	-
	Total Transfers	\$ -	\$ 107,848	\$ -	\$ -
Reserves					
389.01-00	Cash Carryover	-	-	168,217	100,531
	Total Reserves	\$ -	\$ -	\$ 168,217	\$ 100,531
	Total Non-Revenue	\$ -	\$ 107,848	\$ 168,217	\$ 100,531
	Department Total	\$ 1,245	\$ 240,186	\$ 200,000	\$ 132,329

Special Program Funds Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	-	-	-	-
Operating Expenditures	10,842	22,759	10,000	12,329
Capital Outlay	59,991	78,250	140,000	70,000
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	50,000	50,000
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 70,833	\$ 101,009	\$ 200,000	\$ 132,329

Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Public Art Fund	29,244	101,009	50,000	72,329
Land Preservation Fund	41,589	-	100,000	10,000
Employee Benefit Cost Deferral	-	-	50,000	50,000
Total Expenditures	\$ 70,833	\$ 101,009	\$ 200,000	\$ 132,329

Special Program Funds - Expenditures

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
34	Other Contractual Service	338	4,855	-	-	-	0.0%
46	Repairs & Maintenance	3,228	15,655	3,310	5,639	2,329	70.4%
48	Promotional Activities	2,800	272	2,500	2,500	-	0.0%
52	Operating Supplies	3,776	1,977	4,190	4,190	-	0.0%
54	Books-Publ-Subscriptions	700	-	-	-	-	0.0%
	Operating Expenditures	\$ 10,842	\$ 22,759	\$ 10,000	\$ 12,329	\$ 2,329	23.3%
61	Land	41,589	-	100,000	10,000	(90,000)	-90.0%
63	Improvements O/T Building	18,402	78,250	40,000	60,000	20,000	50.0%
	Capital Outlay	\$ 59,991	\$ 78,250	\$ 140,000	\$ 70,000	\$ (70,000)	-50.0%
91	Transfers	-	-	50,000	50,000	-	0.0%
	Non-Operating	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	0.0%
	Department Total	\$ 70,833	\$ 101,009	\$ 200,000	\$ 132,329	\$ (67,671)	-33.8%

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Fund Balance	\$ 165,763	\$ 124,428	\$ 105,423	\$ 86,477	\$ 67,515
Revenues:					
Contributions/Donations	30,000	30,000	30,000	30,000	30,000
Misc/Interest Earnings	994	995	1,054	1,038	810
Total Revenues	30,994	30,995	31,054	31,038	30,810
Total Sources	196,757	155,423	136,477	117,515	98,325
Expenditures:					
Operating Services	12,329	10,000	10,000	10,000	10,000
Capital Outlay	60,000	40,000	40,000	40,000	40,000
Total Expenditures	72,329	50,000	50,000	50,000	50,000
Ending Fund Balance	\$ 124,428	\$ 105,423	\$ 86,477	\$ 67,515	\$ 48,325

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Fund Balance	\$ 14,516	\$ 4,619	\$ 4,656	\$ 4,703	\$ 4,759
<u>Revenues:</u>					
Misc/Interest Earnings	103	37	47	56	57
Total Revenues	103	37	47	56	57
Total Sources	14,619	4,656	4,703	4,759	4,816
<u>Expenditures:</u>					
Available for Land Preservation	10,000	-	-	-	-
Total Expenditures	10,000	-	-	-	-
Ending Fund Balance	\$ 4,619	\$ 4,656	\$ 4,703	\$ 4,759	\$ 4,816

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Fund Balance	\$ 68,594	\$ 19,295	\$ 19,449	\$ 19,643	\$ 19,879
Revenues:					
Misc/Interest Earnings	701	154	194	236	239
Total Revenues	701	154	194	236	239
Total Sources	69,295	19,449	19,643	19,879	20,118
Expenditures:					
General Employee Health, Dental and Life Insurance Increases	50,000	-	-	-	-
Total Expenditures	50,000	-	-	-	-
Ending Fund Balance	\$ 19,295	\$ 19,449	\$ 19,643	\$ 19,879	\$ 20,118

FY 2024 Annual Budget Capital Project Funds



Capital Project Funds Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Taxes	3,134,052	3,635,922	3,522,138	3,751,402
Intergovernmental	73,050	395,235	-	-
Charges for Services	-	61,370	298,664	64,137
Interest	28,204	(197,232)	7,452	73,144
Miscellaneous	94,632	-	-	-
Non-Revenues - Transfers, Reserves, Debt Proceeds	150,000	1,096,880	342,607	463,104
Total Revenues	\$ 3,479,938	\$ 4,992,175	\$ 4,170,861	\$ 4,351,787

Percentage of Revenues by Source

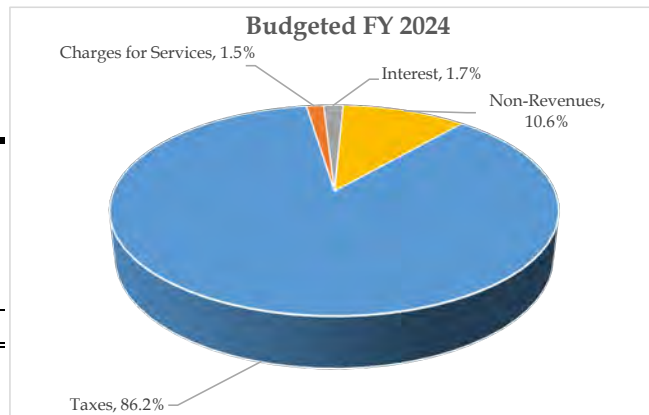
Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Taxes	90.1%	72.8%	84.4%	86.2%
Intergovernmental	2.1%	7.9%	0.0%	0.0%
Charges for Services	0.0%	1.2%	7.2%	1.5%
Interest	0.8%	-3.9%	0.2%	1.7%
Miscellaneous	2.7%	0.0%	0.0%	0.0%
Non-Revenues - Transfers, Reserves, Debt Proceeds	4.3%	22.0%	8.2%	10.6%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Capital Project Funds Revenue Summary

Comparison by Source

	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Taxes	3,522,138	3,751,402	229,264	6.5%
Charges for Services	298,664	64,137	(234,527)	-78.5%
Interest	7,452	73,144	65,692	881.5%
Non-Revenues - Transfers, Reserves, Debt Proceeds	342,607	463,104	120,497	35.2%
Total Revenues	\$ 4,170,861	\$ 4,351,787	\$ 180,926	4.3%

Source	Percentage
Taxes	86.2%
Charges for Services	1.5%
Interest	1.7%
Non-Revenues	10.6%
Total	100.0%



Capital Project Funds Revenue Summary

Revenues by Fund

Fund	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Capital Project Fund	150,307	250,783	250,000	250,000
Sidewalk Improvement Fund	1,138	(106,755)	100,000	100,000
One Cent Local Option Sales Tax	3,328,493	4,848,147	3,820,861	4,001,787
Total Revenues	\$ 3,479,938	\$ 4,992,175	\$ 4,170,861	\$ 4,351,787

Percentage of Revenues by Fund

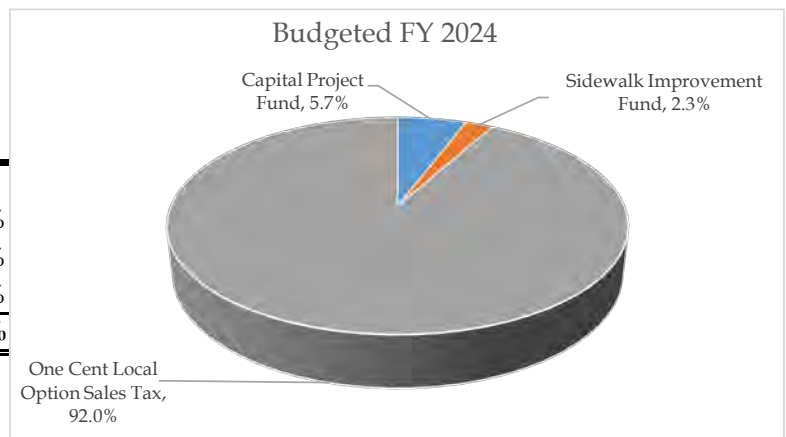
Fund	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Capital Project Fund	4.3%	5.0%	6.0%	5.7%
Sidewalk Improvement Fund	0.0%	-2.1%	2.4%	2.3%
One Cent Local Option Sales Tax	95.7%	97.1%	91.6%	92.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Capital Project Funds Revenue Summary

Comparison by Fund

Revenue by Fund	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Capital Project Fund	250,000	250,000	-	0.0%
Sidewalk Improvement Fund	100,000	100,000	-	0.0%
One Cent Local Option Sales Tax	3,820,861	4,001,787	180,926	4.7%
Total Revenues	\$ 4,170,861	\$ 4,351,787	\$ 180,926	4.3%

Revenue by Fund	Percentage
Capital Project Fund	5.7%
Sidewalk Improvement Fund	2.3%
One Cent Local Option Sales Tax	92.0%
Total	100.0%



Capital Project Funds - Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Taxes					
312.06-00	One Cent Local Option Sales Tax	3,134,052	3,635,922	3,522,138	3,751,402
	Taxes	\$ 3,134,052	\$ 3,635,922	\$ 3,522,138	\$ 3,751,402
Intergovernmental					
334.40-02	DEP - Spoil Site Funding	73,049	113,632	-	-
335.18-01	Half-Cent Sales Tax	1	2	-	-
337.40-02	Anclote River Dredging	-	214,176	-	-
337.40-09	County-Diston Study	-	67,425	-	-
	Intergovernmental	\$ 73,050	\$ 395,235	\$ -	\$ -
Charges for Services					
342.20-00	Fire Protection Services	-	11,370	48,664	64,137
342.40-00	Emergency Service Fees	-	50,000	250,000	-
		\$ -	\$ 61,370	\$ 298,664	\$ 64,137
Interest					
361.10-00	Interest on Investments	931	5,583	7,452	73,144
361.10-05	Unrealized Gain (Loss)	(4,097)	(223,378)	-	-
361.10-23	Bankunited PUB FD Sav	1,649	2,492	-	-
361.10-24	BOA	34	161	-	-
361.20-00	State Board Interest	4,546	4,262	-	-
361.30-01	Certificate of Deposit	19,882	856	-	-
361.40-01	Federal Farm Credit Bank	-	3,159	-	-
361.40-02	Federal Home Loan Bank	312	10,100	-	-
361.40-04	Federal Home Loan MTG COR	5,000	-	-	-
361.80-01	FMIVT 1-3 yr High Quality	-	(57)	-	-
361.80-02	FMIVT Intermed. High Quality	(53)	(410)	-	-
	Interest	\$ 28,204	\$ (197,232)	\$ 7,452	\$ 73,144
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	-	100,000	100,000	100,000
	Transfers	150,000	250,000	250,000	250,000
Debt Proceeds					
384.05-00	Vehicle & Equip Leases	-	846,880	-	-
	Debt Proceeds	-	846,880	-	-
Reserves					
389.01-00	Cash Carryover	-	-	92,607	213,104
	Reserves	-	-	92,607	213,104
	Total Non-Revenues	\$ 150,000	\$ 1,096,880	\$ 342,607	\$ 463,104
	Department Total	\$ 3,479,938	\$ 4,992,175	\$ 4,170,861	\$ 4,351,787

Capital Project Funds Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capital Outlay	1,502,427	3,463,526	3,625,000	3,636,666
Debt Service	239,599	418,232	445,861	615,121
Grants & Aids	-	-	-	-
Transfers	-	100,000	100,000	100,000
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 1,742,026	\$ 3,981,758	\$ 4,170,861	\$ 4,351,787

Expenditures by Fund

Fund	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Capital Project Fund	56,634	225,134	250,000	250,000
Sidewalk Improvement Fund	-	100,000	100,000	100,000
One Cent Local Option Sales Tax	1,685,392	3,656,624	3,820,861	4,001,787
Total Expenditures	\$ 1,742,026	\$ 3,981,758	\$ 4,170,861	\$ 4,351,787

Capital Project Funds - Expenditures

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
62	Buildings	18,104	15,573	1,000,000	1,300,000	300,000	30.0%
63	Improvements O/T Building	1,478,886	1,932,060	1,865,000	1,500,000	(365,000)	-19.6%
64	Machinery & Equipment	5,437	1,515,893	760,000	836,666	76,666	10.1%
	Capital Outlay	\$ 1,502,427	\$ 3,463,526	\$ 3,625,000	\$ 3,636,666	\$ 11,666	0.3%
71	Principal	216,742	377,757	396,265	571,396	175,131	44.2%
72	Interest	22,857	40,475	49,596	43,725	(5,871)	-11.8%
	Debt Service	\$ 239,599	\$ 418,232	\$ 445,861	\$ 615,121	\$ 169,260	38.0%
91	Transfers	-	100,000	100,000	100,000	-	0.0%
	Transfers	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
	Department Total	\$ 1,742,026	\$ 3,981,758	\$ 4,170,861	\$ 4,351,787	\$ 180,926	4.3%

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 16,999	\$ 16,999	\$ 16,999	\$ 16,999	\$ 16,999
<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	266,999	266,999	266,999	266,999	266,999
<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	-
Brick Street & Road Reconstruction	150,000	-	150,000	-	150,000
Total Expenditures/Projects	250,000	250,000	250,000	250,000	250,000
Ending Working Capital - Projected	\$ 16,999	\$ 16,999	\$ 16,999	\$ 16,999	\$ 16,999

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 1,643,938	\$ 1,557,082	\$ 1,472,653	\$ 1,387,380	\$ 1,304,029
<u>Revenues:</u>					
Interest Earnings	13,144	15,571	14,727	16,649	15,648
Total Revenues	13,144	15,571	14,727	16,649	15,648
Total Sources	1,657,082	1,572,653	1,487,380	1,404,029	1,319,677
<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	\$ 1,557,082	\$ 1,472,653	\$ 1,387,380	\$ 1,304,029	\$ 1,219,677

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

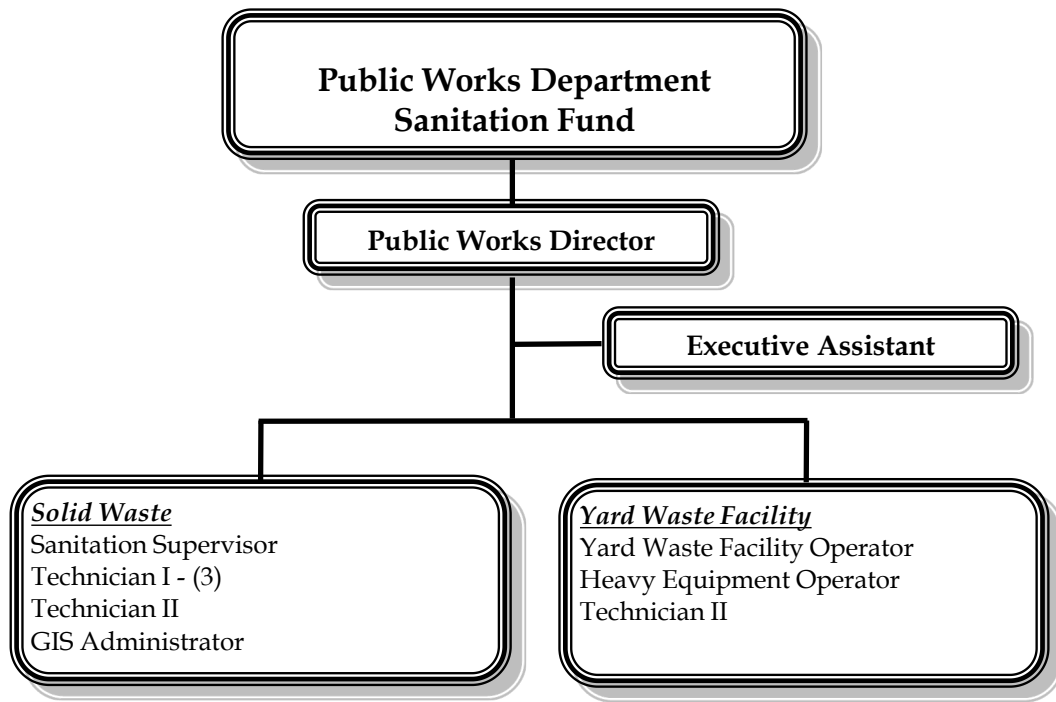
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 189,284	\$ 63,036	\$ 1,442,833	\$ 4,413,548	\$ 7,640,321
Revenues:					
One Cent Local Option Sales Tax	3,751,402	3,863,944	3,979,862	4,099,258	4,222,236
Intergovernmental - Fire Reserve at County	64,137	41,375	41,375	24,404	24,404
Interest Earnings	60,000	60,000	60,000	60,000	60,000
Total Revenues	3,875,539	3,965,319	4,081,237	4,183,662	4,306,640
Total Sources	4,064,823	4,028,355	5,524,069.62	8,597,210	11,946,961.29
Expenditures:					
Public Safety:					
Fire Station 70 Replacement Construction	1,300,000	1,500,000	-	-	-
Police Vehicles	475,666	500,000	525,000	550,000	575,000
Fire- Replacement Staff Vehicles	60,000	60,000	60,000	60,000	60,000
Motorola Radios & System	301,000	-	-	-	-
Fire Truck Lease 2022	196,889	196,889	196,889	196,889	196,889
Fire Truck Lease 2021	178,633	178,633	178,633	-	-
Fire Ladder Truck Lease	239,599	-	-	-	-
Public Safety Total	2,751,787	2,435,522	960,522	806,889	831,889
Transportation:					
Brick Street & Road Reconstruction Program	150,000	150,000	150,000	150,000	150,000
River & Bayou Dredging	1,100,000	-	-	-	-
Transportation Total	1,250,000	150,000	150,000	150,000	150,000
Total Expenditures/Projects	4,001,787	2,585,522	1,110,522	956,889	981,889
Ending Working Capital - Projected	\$ 63,036	\$ 1,442,833	\$ 4,413,548	\$ 7,640,321	\$ 10,965,072

FY 2024 Annual Budget Enterprise Funds



Sanitation Fund

Sanitation Personnel Schedule



Position

Title	FY 2021	FY 2022	FY 2023	FY 2024
Solid Waste				
Executive Assistant*	0.30	0.30	0.30	0.30
GIS Administrator**	0.15	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	5.55	5.55	5.55	5.55
Yard Waste:				
Heavy Equipment Operator	1.00	1.00	2.00	2.00
Technician II	1.00	1.00	-	-
Yard Waste Facility Operator	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	3.00
Department Total	8.55	8.55	8.55	8.55

FY 2024:

*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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental	-	798	-	-
Charges for Services	5,720,546	6,745,130	7,527,294	8,077,723
Interest	8,941	(38,072)	14,538	5,000
Miscellaneous	298,322	14,759	-	-
Non-Revenue				
Reserves	-	-	113,854	-
Total Non-Revenue	-	-	113,854	-
Total Revenue	\$ 6,027,809	\$ 6,722,615	\$ 7,655,686	\$ 8,082,723

Expenditures by Category

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	584,291	650,034	638,463	660,785
Operating Expenditures	4,902,079	5,662,346	6,279,039	6,755,720
Capital Outlay	-	-	130,000	-
Transfers	474,335	498,505	602,184	646,218
Reserves/Other	8,655	(17,699)	6,000	20,000
Total Expenditures	\$ 5,969,360	\$ 6,793,186	\$ 7,655,686	\$ 8,082,723

Sanitation Fund Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental	-	798	-	-
Charges for Services	5,720,546	6,745,130	7,527,294	8,077,723
Interest	8,941	(38,072)	14,538	5,000
Miscellaneous	298,322	14,759	-	-
Non-Revenues - Reserves	-	-	113,854	-
Total Revenues	\$ 6,027,809	\$ 6,722,615	\$ 7,655,686	\$ 8,082,723

Percentage of Revenues by Source

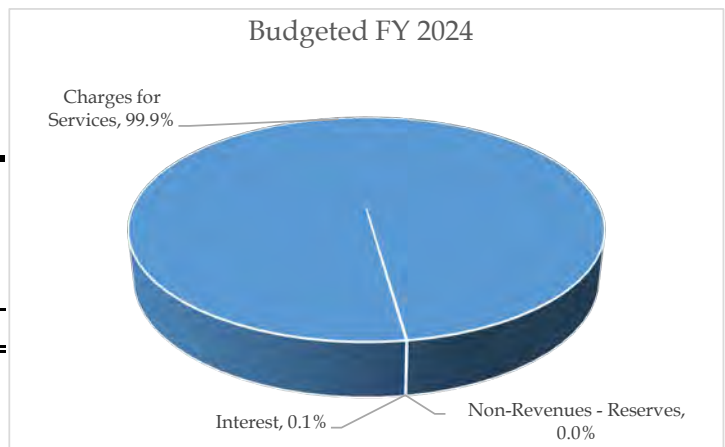
Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental	0.0%	0.0%	0.0%	0.0%
Charges for Services	95.0%	100.3%	98.3%	99.9%
Interest	0.1%	-0.6%	0.2%	0.1%
Miscellaneous	4.9%	0.2%	0.0%	0.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	1.5%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Sanitation Fund Revenue Summary

Comparison by Source

	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
Charges for Services	7,527,294	8,077,723	550,429	7.3%
Interest	14,538	5,000	(9,538)	-65.6%
Non-Revenues - Reserves	113,854	-	(113,854)	-100.0%
Total Revenues	\$ 7,655,686	\$ 8,082,723	\$ 427,037	5.6%

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



Sanitation Fund - Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental					
331.50-26	FEMA - COVID-19	-	798	-	-
	Intergovernmental	\$ -	\$ 798	\$ -	\$ -
Charges for Services					
343.41-01	Sanitation Fees	4,405,068	5,124,171	5,934,172	6,395,412
343.41-03	Penalties	43,343	50,613	43,260	55,000
343.41-06	Recycling Fees	637,142	863,386	881,966	924,511
343.41-10	Revenue Write-Off	(1,514)	(247)	-	-
343.41-11	Yard Waste Recycling - City	123,995	125,682	122,760	125,000
343.41-12	Yard Waste Tipping Fees	431,392	485,047	456,525	490,000
343.41-13	Yard Waste Other	105	-	300	100
343.41-14	Yard Waste Container	71,946	86,369	78,750	80,000
343.41-15	Yard Waste Billing Fee	700	695	891	900
343.41-17	Yard Waste Tipping Fees - City	8,369	7,690	8,670	6,800
347.40-03	Off Duty Employees	-	1,724	-	-
		\$ 5,720,546	\$ 6,745,130	\$ 7,527,294	\$ 8,077,723
Interest					
361.10-00	Interest on Investments	902	271	14,538	5,000
361.10-05	Unrealized Gain (Loss)	(1,578)	(61,299)	-	-
361.10-10	Yard Waste Billing	286	123	-	-
361.10-23	Bankunited PUB FD Sav	3,143	2,657	-	-
361.10-24	BOA	16	106	-	-
361.20-00	State Board Interest	731	4,901	-	-
361.30-01	Certificate of Deposit	3,967	923	-	-
361.40-01	Federal Farm Credit Bank	-	3,861	-	-
361.40-02	Federal Home Loan Bank	1,720	3,928	-	-
361.40-04	Federal Home Loan MTG COR	-	-	-	-
361.50-01	Treasury Bills	-	8,352	-	-
361.80-02	FMIVT Intermediate High Quality	(246)	(1,895)	-	-
361.80-03	FMIVT 0-2 YR High Quality	-	-	-	-
	Interest	\$ 8,941	\$ (38,072)	\$ 14,538	\$ 5,000
Miscellaneous					
364.44-01	Sanitation Assets	(801)	-	-	-
369.40-13	Yard Waste	-	567	-	-
369.40-33	Meres Settlement	300,000	-	-	-
369.90-00	Other Miscellaneous Revenue	(877)	14,192	-	-
	Miscellaneous	\$ 298,322	\$ 14,759	\$ -	\$ -
Reserves					
389.01-00	Cash Carryover	-	-	113,854	-
	Reserves	\$ -	\$ -	\$ 113,854	\$ -
	Department Total	\$ 6,027,809	\$ 6,722,615	\$ 7,655,686	\$ 8,082,723

Sanitation Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	584,291	650,034	638,463	660,785
Operating Expenditures	4,902,079	5,662,346	6,279,039	6,755,720
Capital Outlay	-	-	130,000	-
Transfers	474,335	498,505	602,184	646,218
Reserves/Other	8,655	(17,699)	6,000	20,000
Total Expenditures	\$ 5,969,360	\$ 6,793,186	\$ 7,655,686	\$ 8,082,723

Percentage of Expenditures by Category

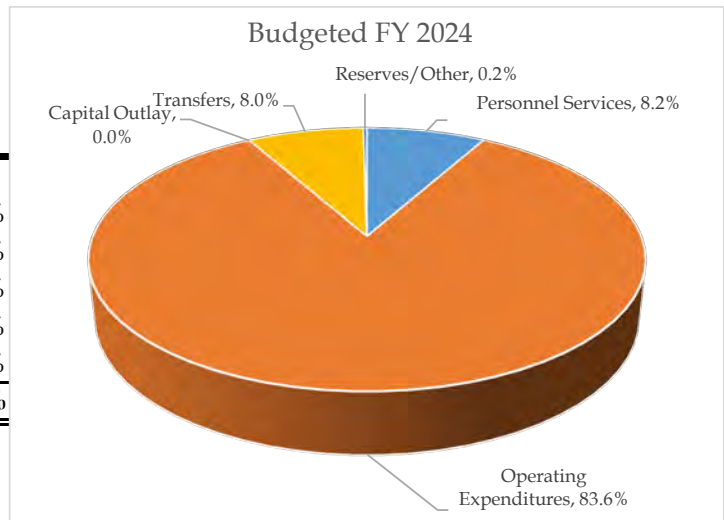
Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	9.8%	9.6%	8.3%	8.2%
Operating Expenditures	82.1%	83.4%	82.0%	83.6%
Capital Outlay	0.0%	0.0%	1.7%	0.0%
Transfers	8.0%	7.3%	7.9%	8.0%
Reserves/Other	0.1%	-0.3%	0.1%	0.2%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Sanitation Fund Expenditure Summary

Comparison by Category

	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
Personnel Services	638,463	660,785	22,322	3.5%
Operating Expenditures	6,279,039	6,755,720	476,681	7.6%
Capital Outlay	130,000	-	(130,000)	-100.0%
Transfers	602,184	646,218	44,034	7.3%
Reserves/Other	6,000	20,000	14,000	233.3%
Total Expenditures	\$ 7,655,686	\$ 8,082,723	\$ 427,037	5.6%

Expenditure Classification	Percentage
Personnel Services	8.2%
Operating Expenditures	83.6%
Capital Outlay	0.0%
Transfers	8.0%
Reserves/Other	0.2%
Total	100.0%



Sanitation Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Solid Waste	4,847,087	5,441,883	6,195,869	6,658,345
Landfill Closing	22,849	54,193	15,250	15,250
Recycling	508,704	691,416	735,075	770,426
Yard Waste	590,080	594,501	694,492	623,702
Lot Clearing	640	11,193	15,000	15,000
Total Expenditures	\$ 5,969,360	\$ 6,793,186	\$ 7,655,686	\$ 8,082,723

Percentage of Expenditures by Division/Program

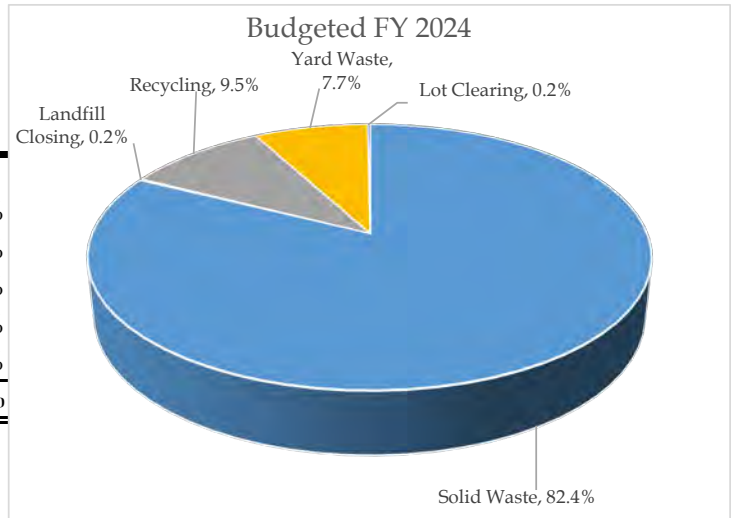
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Solid Waste	81.2%	80.1%	80.9%	82.4%
Landfill Closing	0.4%	0.8%	0.2%	0.2%
Recycling	8.5%	10.2%	9.6%	9.5%
Yard Waste	9.9%	8.7%	9.1%	7.7%
Lot Clearing	0.0%	0.2%	0.2%	0.2%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Sanitation Fund Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
Solid Waste	6,195,869	6,658,345	462,476	7.5%
Landfill Closing	15,250	15,250	-	0.0%
Recycling	735,075	770,426	35,351	4.8%
Yard Waste	694,492	623,702	(70,790)	-10.2%
Lot Clearing	15,000	15,000	-	0.0%
Total Expenditures	\$ 7,655,686	\$ 8,082,723	\$ 427,037	5.6%

Division	Percentage
Solid Waste	82.4%
Landfill Closing	0.2%
Recycling	9.5%
Yard Waste	7.7%
Lot Clearing	0.2%
Total	100.0%



Sanitation Fund - Expenditures

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	28,121	28,972	30,292	33,396	3,104	10.2%
12	Regular Salaries & Wages	347,251	381,767	385,634	393,034	7,400	1.9%
14	Overtime	42,674	52,430	28,000	28,000	-	0.0%
15	Special Pay	5,571	5,651	4,740	4,740	-	0.0%
21	FICA Taxes	30,979	34,746	33,956	34,758	802	2.4%
22	Retirement Contribution	36,850	42,258	40,445	41,391	946	2.3%
23	Life & Health Insurance	101,662	96,992	100,962	110,286	9,324	9.2%
24	Worker's Compensation	9,588	11,292	14,434	15,180	746	5.2%
26	Other Employee Benefits	(18,405)	(4,074)	-	-	-	0.0%
	Personnel Services	\$ 584,291	\$ 650,034	\$ 638,463	\$ 660,785	22,322	3.5%
31	Professional Services	25,246	19,812	-	18,042	18,042	100.0%
32	Accounting & Auditing	4,019	4,756	4,000	4,000	-	0.0%
34	Other Contractual Service	4,474,583	5,245,437	5,990,309	6,410,130	419,821	7.0%
40	Travel Per Diem	750	720	720	2,720	2,000	277.8%
41	Communication Services	3,323	3,486	3,883	4,163	280	7.2%
43-01	Water/Sewer Service	327	1,292	338	671	333	98.5%
43-02	Electric Service	874	990	1,616	1,510	(106)	-6.6%
44	Rents & Leases	7,132	3,759	100	10,050	9,950	9950.0%
45	Insurance	40,652	1,049	49,197	54,086	4,889	9.9%
46	Repairs & Maintenance	651	6,398	7,986	8,425	439	5.5%
46-04	Vehicle Maintenance Repairs	46,148	108,554	32,606	47,975	15,369	47.1%
47	Printing & Binding	-	-	-	300	300	100.0%
49	Other Current Charges	148,271	148,091	148,091	148,091	-	0.0%
51	Office Supplies	506	114	550	450	(100)	-18.2%
52	Operating Supplies	33,075	18,364	9,625	14,625	5,000	51.9%
52-11	Vehicle Fuel	9,704	26,731	27,243	27,110	(133)	-0.5%
53	Road Materials	3,434	-	2,572	2,072	(500)	-19.4%
54	Books-Publ-Subscriptions	-	-	203	300	97	47.8%
55	Training	-	574	-	1,000	1,000	1000.0%
59	Depreciation	103,384	72,219	-	-	-	0.0%
	Operating Expenditures	\$ 4,902,079	\$ 5,662,346	\$ 6,279,039	\$ 6,755,720	476,681	7.6%
63	Improvements O/T Building	-	-	80,000	-	(80,000)	-100.0%
64	Machinery & Equipment	-	-	50,000	-	(50,000)	-100.0%
	Capital Outlay	\$ -	\$ -	\$ 130,000	\$ -	(130,000)	-100.0%
91	Transfers	474,335	498,505	602,184	646,218	44,034	7.3%
93	Refuse	7,224	1,020	6,000	20,000	14,000	233.3%
99	Non-Operating	1,431	(18,719)	-	-	-	0.0%
	Non-Operating	\$ 482,990	\$ 480,806	\$ 608,184	\$ 666,218	58,034	9.5%
	Department Total	\$ 5,969,360	\$ 6,793,186	\$ 7,655,686	\$ 8,082,723	427,037	5.6%

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 2,198,455	\$ 2,198,455	\$ 2,165,141	\$ 2,182,942	\$ 2,255,435
Revenues:					
Sanitation/Recycling Fees	7,319,923	7,583,440	7,856,444	8,139,276	8,432,290
Yard Waste Tipping Fees	490,000	509,600	529,984	551,183	573,231
Other Yard Waste Fees	212,800	219,184	225,760	232,532	239,508
Delinquent Fees	55,000	55,275	55,551	55,829	56,108
Interest Earnings	5,000	17,588	21,651	26,195	27,065
Total Revenues	8,082,723	8,385,087	8,689,390	9,005,015	9,328,202
Total Sources	10,281,178	10,583,542	10,854,531	11,187,957	11,583,637
Expenditures/Projects:					
Personnel	660,785	680,609	701,027	722,058	743,719
Operating	6,755,720	6,958,392	7,167,143	7,382,158	7,603,622
Interest	20,000	10,000	10,000	10,000	10,000
Transfers Out	646,218	669,400	693,419	718,306	744,091
Capital:					
Capital Outlay	-	100,000	100,000	100,000	100,000
Total Expenditures/Projects	8,082,723	8,418,401	8,671,589	8,932,522	9,201,432
Ending Working Capital - Projected	\$ 2,198,455	\$ 2,165,141	\$ 2,182,942	\$ 2,255,435	\$ 2,382,205

Water-Sewer Fund Summary

Water-Sewer Revenue/Expense Summary

Revenues by Source

	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental	105,010	55,810	-	-
Charges for Services	18,046,963	18,037,601	17,976,538	18,499,740
Interest	73,252	(222,854)	125,142	250,000
Miscellaneous	74,431	1,815	-	-
Non-Revenue				
Transfers	628	-	-	-
Reserves	-	-	2,449,476	1,817,811
Total Non-Revenue	628	-	2,449,476	1,817,811
Total Revenue	\$ 18,300,284	\$ 17,872,372	\$ 20,551,156	\$ 20,567,551

Expenditures by Category

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	5,563,608	5,952,096	7,023,490	7,502,210
Operating Expenditures	6,725,145	7,560,488	5,321,780	6,547,595
Capital Outlay	-	-	4,716,650	2,932,966
Debt Service	1,070,563	1,050,877	2,041,113	2,044,801
Transfers	1,404,826	1,499,428	1,438,123	1,479,979
Reserves/Other	37,015	(49,424)	10,000	60,000
Total Expenditures	\$ 14,801,157	\$ 16,013,465	\$ 20,551,156	\$ 20,567,551

Water-Sewer Fund Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental	105,010	55,810	-	-
Charges for Services	18,046,963	18,037,601	17,976,538	18,499,740
Interest	73,252	(222,854)	125,142	250,000
Miscellaneous	74,431	1,815	-	-
Non-Revenues - Transfers & Reserves	628	-	2,449,476	1,817,811
Total Revenues	\$ 18,300,284	\$ 17,872,372	\$ 20,551,156	\$ 20,567,551

Percentage of Revenues by Source

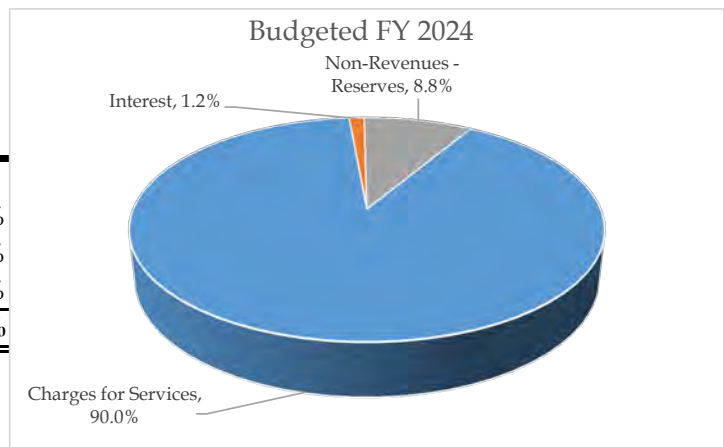
Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental	0.6%	0.3%	0.0%	0.0%
Charges for Services	98.6%	100.9%	87.5%	90.0%
Interest	0.4%	-1.2%	0.6%	1.2%
Miscellaneous	0.4%	0.0%	0.0%	0.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	11.9%	8.8%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Water-Sewer Fund Revenue Summary

Comparison by Source

	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Charges for Services	17,976,538	18,499,740	523,202	2.9%
Interest	125,142	250,000	124,858	99.8%
Non-Revenues - Reserves	2,449,476	1,817,811	(631,665)	-25.8%
Total Revenues	\$ 20,551,156	\$ 20,567,551	\$ 16,395	0.1%

Source	Percentage
Charges for Services	90.0%
Interest	1.2%
Non-Revenues - Reserves	8.8%
Total	100.0%



Water-Sewer Fund - Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental					
331.50-23	CARES Act	99,622	-	-	-
331.50-25	ARPA-CSLFRF	-	21,327	-	-
331.50-26	FEMA-COVID-19	-	9,597	-	-
337.30-01	SWFMD Grant	5,388	24,886	-	-
	Intergovernmental	\$ 105,010	\$ 55,810	\$ -	\$ -
Charges for Services					
343.61-01	Water Sales	9,989,752	10,135,787	9,934,377	10,273,873
343.61-02	Water Meter Connection Fee	39,316	33,837	37,925	37,925
343.61-03	Effluent Sales	441,482	492,704	442,075	442,075
343.61-04	Water Turn On Fees	46,410	45,105	45,100	45,100
343.61-05	Sewer Sales	6,834,655	6,772,633	6,769,240	6,951,866
343.61-06	Sewer Connection Fees	50,973	36,554	36,400	36,400
343.61-07	Delinquent Penalty Water	97,144	90,465	92,250	92,250
343.61-08	Delinquent Penalty Sewer	67,012	63,695	66,625	66,625
343.61-09	Backflow Maintenance Fee	309,930	322,298	318,834	319,914
343.61-10	Revenue Write-Off Water	(1,171)	(66,504)	-	-
343.61-11	Revenue Write-Off Sewer	(83,642)	(88,970)	-	-
343.61-12	Backflow Assembly Charge	24,080	15,365	15,750	15,750
343.61-16	Effluent Connection Fees	7,825	2,800	12,375	12,375
343.61-20	Grease Waste Mon Chg	7,862	6,895	7,500	7,500
343.62-01	Additional Tap-in - Water	-	-	350	350
343.62-02	Additional Tap-in - Sewer	4,050	1,725	2,100	2,100
343.65-01	Miscellaneous	58	-	-	-
343.65-03	Administration Fees	190,192	190,192	190,192	190,192
343.65-04	Admin. Fees W/S Connection	4,826	5,021	5,445	5,445
343.65-22	Inventory Adjustment	16,209	(22,001)	-	-
		\$ 18,046,963	\$ 18,037,601	\$ 17,976,538	\$ 18,499,740
Interest					
361.10-00	Interest on Investments	17,799	8,121	125,142	250,000
361.10-05	Unrealized Gain (Loss)	(12,819)	(314,866)	-	-
361.10-23	BankUnited PUB FD Sav	10,557	3,863	-	-
361.10-24	BOA	207	403	-	-
361.10-25	BankUnited DSR 2013A-1	(19)	-	-	-
361.10-71	Bond Service Fund 2013 A-1	185	646	-	-
361.10-72	Bond Service Fund 2013 A-2	549	1,811	-	-
361.20-00	State Board Interest	3,296	12,365	-	-
361.30-01	Certificate of Deposit	22,891	1,959	-	-
361.40-01	Federal Farm Credit Bank	-	11,546	-	-
361.40-02	Federal Home Loan Bank	3,803	19,173	-	-
361.40-04	Federal Home Loan MTG COR	9,213	19,262	-	-
361.50-01	Treasury Bills	-	32,822	-	-

Water-Sewer Fund - Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
361.80-01	FMIVT 1-3 yr High Quality	(408)	(13,781)	-	-
361.80-02	FMIVT Intermediate High Quality	(3,509)	(23,081)	-	-
361.80-03	FMIVT 0-2 yr High Quality	60	(4,135)	-	-
361.91-01	Series 2013A-1	3,667	3,533	-	-
361.91-02	Series 2013A-2	17,780	17,505	-	-
	Interest	\$ 73,252	\$ (222,854)	\$ 125,142	\$ 250,000
Miscellaneous					
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	-	-	-
369.40-08	Treatment Plant	-	1,815	-	-
369.40-09	Water Department	2,545	-	-	-
369.40-18	Customer Service	314	-	-	-
369.40-23	Water Distribution	2,325	-	-	-
369.90-00	Other Misc. Revenue	34,409	-	-	-
	Miscellaneous	\$ 74,431	\$ 1,815	\$ -	\$ -
Transfers					
382.44-04	Transfer - Construction Fund	628	-	-	-
	Reserves	\$ 628	\$ -	\$ -	\$ -
Reserves					
389.01-00	Cash Carryover	-	-	2,449,476	1,817,811
	Reserves	\$ -	\$ -	\$ 2,449,476	\$ 1,817,811
Total Non-Revenue					
		\$ 628	\$ -	\$ 2,449,476	\$ 1,817,811
Department Total					
		\$ 18,300,284	\$ 17,872,372	\$ 20,551,156	\$ 20,567,551

Water-Sewer Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	5,563,608	5,952,096	7,023,490	7,502,210
Operating Expenditures	6,725,145	7,560,488	5,321,780	6,547,595
Capital Outlay	-	-	4,716,650	2,932,966
Debt Service	1,070,563	1,050,877	2,041,113	2,044,801
Transfers	1,404,826	1,499,428	1,438,123	1,479,979
Reserves/Other	37,015	(49,424)	10,000	60,000
Total Expenditures	\$ 14,801,157	\$ 16,013,465	\$ 20,551,156	\$ 20,567,551

Percentage of Expenditures by Category

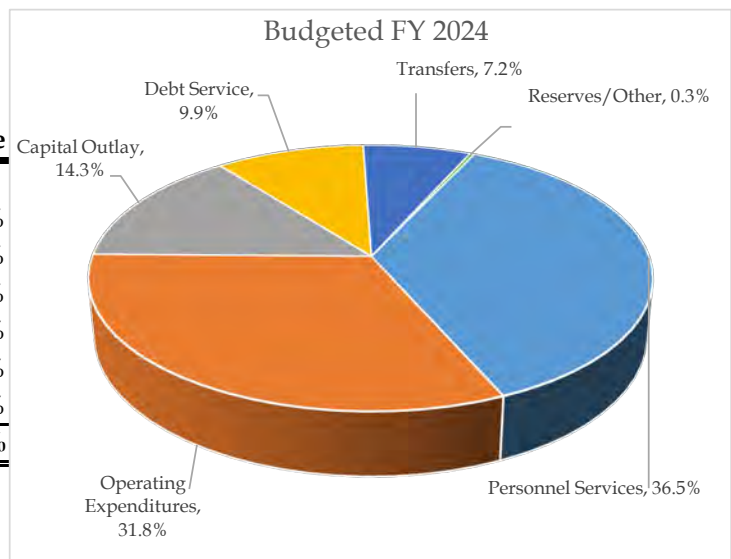
Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	37.6%	37.2%	34.2%	36.5%
Operating Expenditures	45.4%	47.2%	25.9%	31.8%
Capital Outlay	0.0%	0.0%	23.0%	14.3%
Debt Service	7.2%	6.5%	9.9%	9.9%
Transfers	9.5%	9.4%	7.0%	7.2%
Reserves/Other	0.3%	-0.3%	0.0%	0.3%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Water-Sewer Fund Expenditure Summary

Comparison by Category

	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Personnel Services	7,023,490	7,502,210	478,720	6.8%
Operating Expenditures	5,321,780	6,547,595	1,225,815	23.0%
Capital Outlay	4,716,650	2,932,966	(1,783,684)	-37.8%
Debt Service	2,041,113	2,044,801	3,688	0.2%
Transfers	1,438,123	1,479,979	41,856	2.9%
Reserves/Other	10,000	60,000	50,000	500.0%
Total Revenues	\$ 20,551,156	\$ 20,567,551	\$ 16,395	0.1%

Expenditure Classification	Percentage
Personnel Services	36.5%
Operating Expenditures	31.8%
Capital Outlay	14.3%
Debt Service	9.9%
Transfers	7.2%
Reserves/Other	0.3%
Total	100.0%



Water-Sewer Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
IT GIS	192,379	206,615	277,979	223,910
Utility Billing	425,630	465,039	495,656	568,748
Collections	290,069	296,331	367,589	374,774
Public Services	8,058,300	8,997,467	14,458,978	14,034,766
Debt Service	1,070,563	1,050,063	2,041,113	2,044,801
Project Administration	250,147	297,971	353,202	545,118
Non-Departmental	4,514,069	4,699,979	2,556,639	2,775,434
Total Expenditures	\$ 14,801,157	\$ 16,013,465	\$ 20,551,156	\$ 20,567,551

Percentage of Expenditures by Division/Program

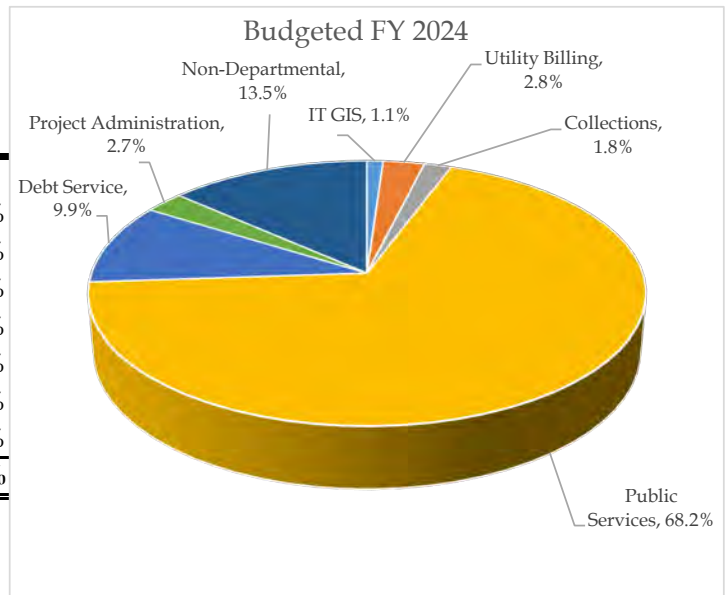
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
IT GIS	1.3%	1.3%	1.4%	1.1%
Utility Billing	2.9%	2.9%	2.4%	2.8%
Collections	2.0%	1.8%	1.8%	1.8%
Public Services	54.4%	56.2%	70.4%	68.2%
Debt Service	7.2%	6.6%	9.9%	9.9%
Project Administration	1.7%	1.9%	1.7%	2.7%
Non-Departmental	30.5%	29.3%	12.4%	13.5%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Water-Sewer Fund Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
IT GIS	277,979	223,910	(54,069)	-19.5%
Utility Billing	495,656	568,748	73,092	14.7%
Collections	367,589	374,774	7,185	2.0%
Public Services	14,458,978	14,034,766	(424,212)	-2.9%
Debt Service	2,041,113	2,044,801	3,688	0.2%
Project Administration	353,202	545,118	191,916	54.3%
Non-Departmental	2,556,639	2,775,434	218,795	8.6%
Total Revenues	\$ 20,551,156	\$ 20,567,551	\$ 16,395	0.1%

Division/Program	Percentage
IT GIS	1.1%
Utility Billing	2.8%
Collections	1.8%
Public Services	68.2%
Debt Service	9.9%
Project Administration	2.7%
Non-Departmental	13.5%
Total	100.0%



Water-Sewer Fund - Expenditures

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	245,108	282,083	288,584	307,638	19,054	6.6%
12	Regular Salaries & Wages	3,351,891	3,561,139	4,346,937	4,651,371	304,434	7.0%
13	Other Salaries and Wages	54,001	31,583	11,495	12,298	803	7.0%
14	Overtime	277,598	271,051	222,474	222,474	-	0.0%
15	Special Pay	91,148	94,144	101,489	101,489	-	0.0%
21	FICA Taxes	291,895	309,093	371,278	395,507	24,229	6.5%
22	Retirement Contribution	327,785	366,092	446,725	475,838	29,113	6.5%
23	Life & Health Insurance	880,961	878,446	1,076,118	1,167,888	91,770	8.5%
24	Worker's Compensation	126,442	156,856	158,390	167,707	9,317	5.9%
25	Unemployment Compensation	1,923	(1,125)	-	-	-	0.0%
26	Other Employee Benefits	(85,144)	2,734	-	-	-	0.0%
	Personnel Services	\$ 5,563,608	\$ 5,952,096	\$ 7,023,490	\$ 7,502,210	\$ 478,720	6.8%
31	Professional Services	304,520	418,237	543,900	666,400	122,500	22.5%
32	Accounting & Auditing	14,942	14,377	16,000	16,000	-	0.0%
34	Other Contractual Service	321,186	254,786	352,461	353,830	1,369	0.4%
40	Travel Per Diem	11,828	21,622	25,448	28,844	3,396	13.3%
41	Communication Services	64,445	68,759	55,724	68,673	12,949	23.2%
42	Freight & Postage	53,827	58,046	72,650	77,085	4,435	6.1%
43-01	Water/Sewer Service	27,563	38,084	31,001	33,548	2,547	8.2%
43-02	Electric Service	1,000,206	1,315,974	1,124,455	1,552,211	427,756	38.0%
44	Rents & Leases	28,175	33,569	31,121	27,482	(3,639)	-11.7%
45	Insurance	294,253	362,981	397,726	502,919	105,193	26.4%
46	Repairs & Maintenance	835,439	904,481	994,618	1,156,161	161,543	16.2%
46-04	Vehicle Maintenance Repairs	144,517	186,519	114,965	149,998	35,033	30.5%
47	Printing & Binding	2,483	1,957	5,074	3,100	(1,974)	-38.9%
48	Promotional Activities	1,782	7,089	12,140	12,600	460	3.8%
49	Other Current Charges	13,431	63,857	5,000	30,500	25,500	510.0%
51	Office Supplies	4,612	3,910	6,056	6,256	200	3.3%
52	Operating Supplies	1,178,182	1,386,359	1,279,812	1,657,940	378,128	29.5%
52-11	Vehicle Fuel	73,571	109,931	143,479	103,483	(39,996)	-27.9%
53	Road Materials	7,905	23,219	35,000	24,500	(10,500)	-30.0%
54	Books-Publ-Subscriptions	59,270	49,957	23,125	29,315	6,190	26.8%
55	Training	22,723	31,048	52,025	46,750	(5,275)	-10.1%
59	Depreciation	2,260,285	2,205,726	-	-	-	0.0%
	Operating Expenditures	\$ 6,725,145	\$ 7,560,488	\$ 5,321,780	\$ 6,547,595	\$ 1,225,815	23.0%
62	Buildings	-	-	65,000	-	(65,000)	-100.0%
63	Improvements O/T Building	-	-	4,493,149	2,653,225	(1,839,924)	-40.9%
64	Machinery & Equipment	-	-	158,501	279,741	121,240	76.5%
	Capital Outlay	\$ -	\$ -	\$ 4,716,650	\$ 2,932,966	\$ (1,783,684)	-37.8%
71	Debt Service - Principal	-	-	1,025,000	1,060,000	35,000	3.4%
72	Debt Service - Interest	1,070,563	1,050,877	1,016,113	984,801	(31,312)	-3.1%
	Debt Service	\$ 1,070,563	\$ 1,050,877	\$ 2,041,113	\$ 2,044,801	\$ 3,688	0.2%
91	Transfers	1,404,826	1,499,428	1,438,123	1,479,979	41,856	2.9%
93	Refuse	14,506	1,940	10,000	60,000	50,000	500.0%
99	Non-Operating	22,509	(51,364)	-	-	-	0.0%
	Non-Operating	\$ 1,441,841	\$ 1,450,004	\$ 1,448,123	\$ 1,539,979	\$ 91,856	6.3%
	Department Total	\$ 14,801,157	\$ 16,013,465	\$ 20,551,156	\$ 20,567,551	\$ 16,395	0.1%

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 2024, 2.75% annually for FY 2025 thru FY 2028
 Restriction on Use: Water-Sewer Operations

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 7,838,137	\$ 7,081,616	\$ 5,399,371	\$ 4,449,722	\$ 3,580,197
Revenues:					
Water-Sewer Fees	17,225,739	17,742,511	18,274,787	18,823,030	19,387,721
Other Operating Revenue	1,274,001	1,312,221	1,351,588	1,392,135	1,433,899
Interest Earnings	250,000	225,000	215,000	215,000	215,000
Total Revenues	18,749,740	19,279,732	19,841,375	20,430,165	21,036,620
Total Sources	26,587,877	26,361,348	25,240,746	24,879,887	24,616,817
Expenditures/Projects:					
Personnel	7,502,210	7,727,276	7,959,095	8,197,867	8,443,803
Operating	6,547,595	6,744,023	6,946,344	7,154,734	7,369,376
Transfers Out	1,479,979	1,524,378	1,570,110	1,617,213	1,665,729
Other Non Operating	60,000	11,000	12,000	12,000	12,000
Debt Service	2,044,801	2,043,300	2,045,475	2,041,876	2,041,375
Capital:					
Capital Outlay -Minor	279,741	20,000	20,000	20,000	20,000
Capital Projects:					
Water:					
Water Plant					
Additional CIP Project Costs	-	250,000	200,000	200,000	200,000
Future Raw Water Wells	173,225	200,000	-	-	-
Well Field Improvements/Meters/VFD/Pumps	200,000	85,000	75,000	75,000	75,000
Outfall Permit Renewal	-	50,000	-	-	-
Permitting for Raw Water Supply Expansion	150,000	-	-	-	-
Membrane Element Replacement	-	500,000	100,000	500,000	100,000
Water Storage Master Plan & Maintenance	-	-	75,000	-	-
4305 Buildings	-	-	25,000	25,000	25,000
Compliance Monitoring Equipment	-	25,000	-	25,000	-
Water Quality Improvements	-	25,000	25,000	25,000	25,000
Water Supply/Well Systems					
Scada Improvements/Flow Meters	-	-	25,000	-	-
Water Conservation Programs	-	250,000	-	-	-
Water Distribution					
Hydrant Improvements	110,000	50,000	50,000	50,000	50,000
Utilities for other Projects (Water)	300,000	250,000	250,000	250,000	250,000
Lead and Copper Rule Management	70,000	-	-	-	-
Water Pipe/Valve Replacement Program-To be Designated in FY 2024 through FY 2028	200,000	250,000	700,000	250,000	-
Water Line Replacements/Repairs	-	250,000	250,000	250,000	250,000
Geographical Information System (GIS)	-	60,000	60,000	60,000	60,000
Meter Repair					
Meter Change Out/Upgrade Program	250,000	100,000	100,000	100,000	100,000
Water Total	1,453,225	2,345,000	1,935,000	1,810,000	1,135,000

Fund Balance Projections

Water-Sewer Fund

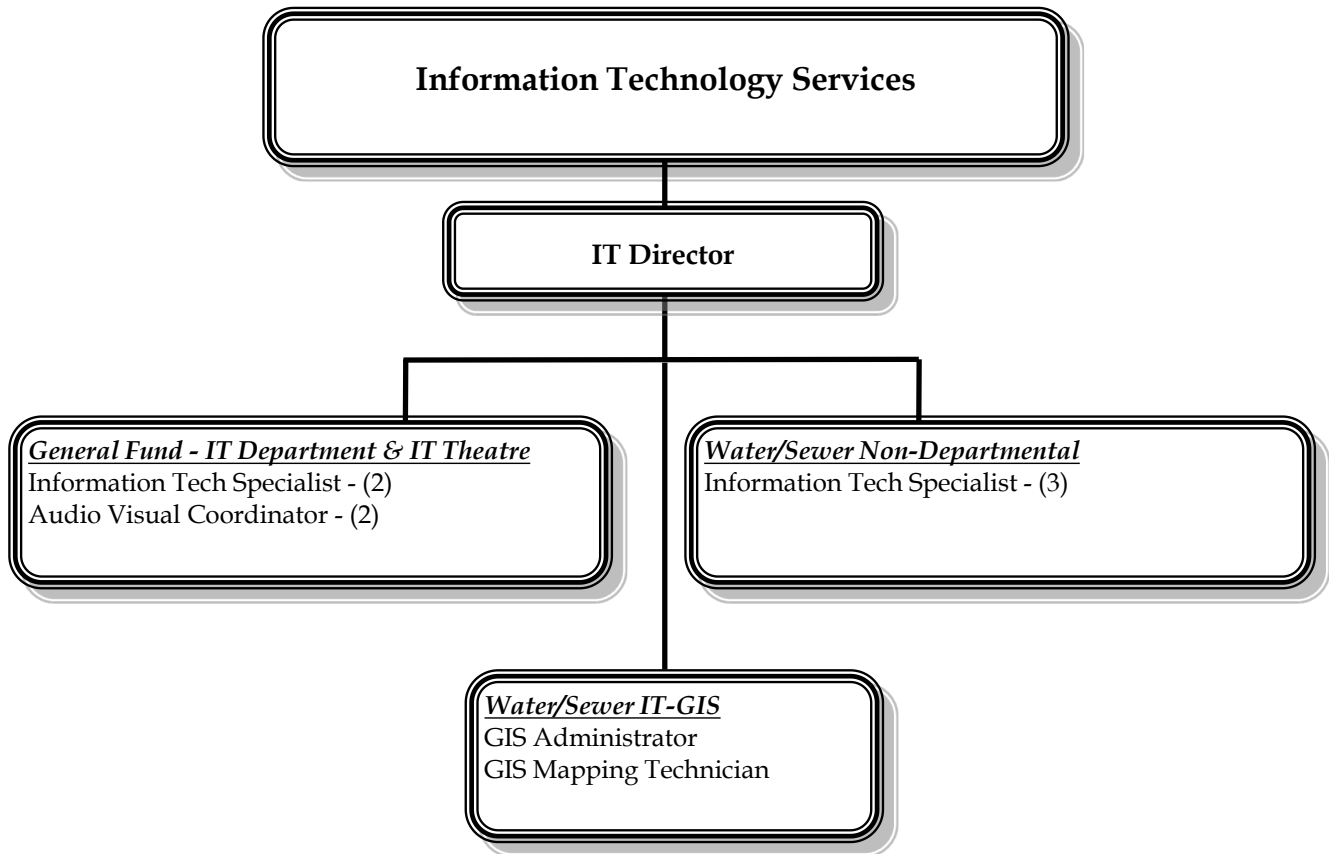
Sewer:	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Sewage Collection					
Sewer System Improvements -					
Manhole and Sewer Line	150,000	400,000	300,000	300,000	300,000
Manhole Lining	70,000	-	-	-	-
Force Main Improvements	-	150,000	300,000	150,000	300,000
Utilities for other Projects (Sewer)	300,000	100,000	100,000	100,000	100,000
Gravity System Replacements	-	250,000	-	-	-
Septic to Sanitary Sewer Conversion	-	500,000	-	-	-
Miscellaneous Sewer Expansion	-	200,000	-	200,000	-
Sewage Treatment - Wastewater Treatment Plant (WWTP)					
Corrosion Control Program	-	30,000	30,000	30,000	30,000
Filter Rehabilitation	-	-	300,000	-	-
Scada Upgrade	-	-	-	400,000	-
Pump Station Rehabilitation	-	20,000	60,000	50,000	50,000
Disinfection System Upgrade	-	-	40,000	-	-
Security Improvements	-	-	20,000	-	20,000
Sludge Process Improvements	-	110,000	-	-	-
Plant Repermitting	50,000	-	-	-	-
Aeration Basin Concrete Rehab	400,000	-	-	-	-
Chemical Feed System Upgrade	-	20,000	-	-	-
Clean All Basins	-	60,000	-	-	-
Repave Treatment Plant Roadway	-	-	-	15,000	-
Biological Process evaluation Future Expansion	-	100,000	-	-	-
Main Generator and Switch Gear Replacement	-	-	-	300,000	-
Building Improvements/Upgrades	-	25,000	250,000	25,000	25,000
Sewage Lift Stations					
Wet Well Rehabilitation	-	80,000	80,000	80,000	80,000
Dry Well Rehabilitation	-	60,000	60,000	60,000	60,000
Control System Improvements	-	55,000	55,000	55,000	55,000
Infill Expansion	-	70,000	65,000	50,000	75,000
DFS SCADA Cybersecurity Improvements	100,000	-	-	-	-
Force Main Pigging Program	60,000	-	-	-	-
Submersible Pump Replacement	70,000	75,000	75,000	75,000	75,000
Station Rehab. Design	-	110,000	-	-	-
Electric Service Improvements	-	40,000	40,000	40,000	40,000
General Building Improvements	-	20,000	20,000	20,000	20,000
Sewer Total	1,200,000	2,475,000	1,795,000	1,950,000	1,230,000
Total Capital Projects	2,653,225	4,820,000	3,730,000	3,760,000	2,365,000
Total Expenditures/Projects	20,567,551	22,889,977	22,283,024	22,803,690	21,917,283
Ending Working Capital - Projected Based on CIP 60% Execution	\$ 7,081,616	\$ 5,399,371	\$ 4,449,722	\$ 3,580,197	\$ 3,645,534

*Revenue Sufficiency Study in Progress

Capital Projects Under Revision

Water-Sewer Fund Department Expenditures

IT-GIS Personnel Schedule



Position Title	FY 2021	FY 2022	FY 2023	FY 2024
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 2024:

*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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	111,437	124,148	129,179	128,860
Operating Expenditures	80,942	82,467	148,800	95,050
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
Total Expenditures	\$ 192,379	\$ 206,615	\$ 277,979	\$ 223,910

Expenditures by Division/Program

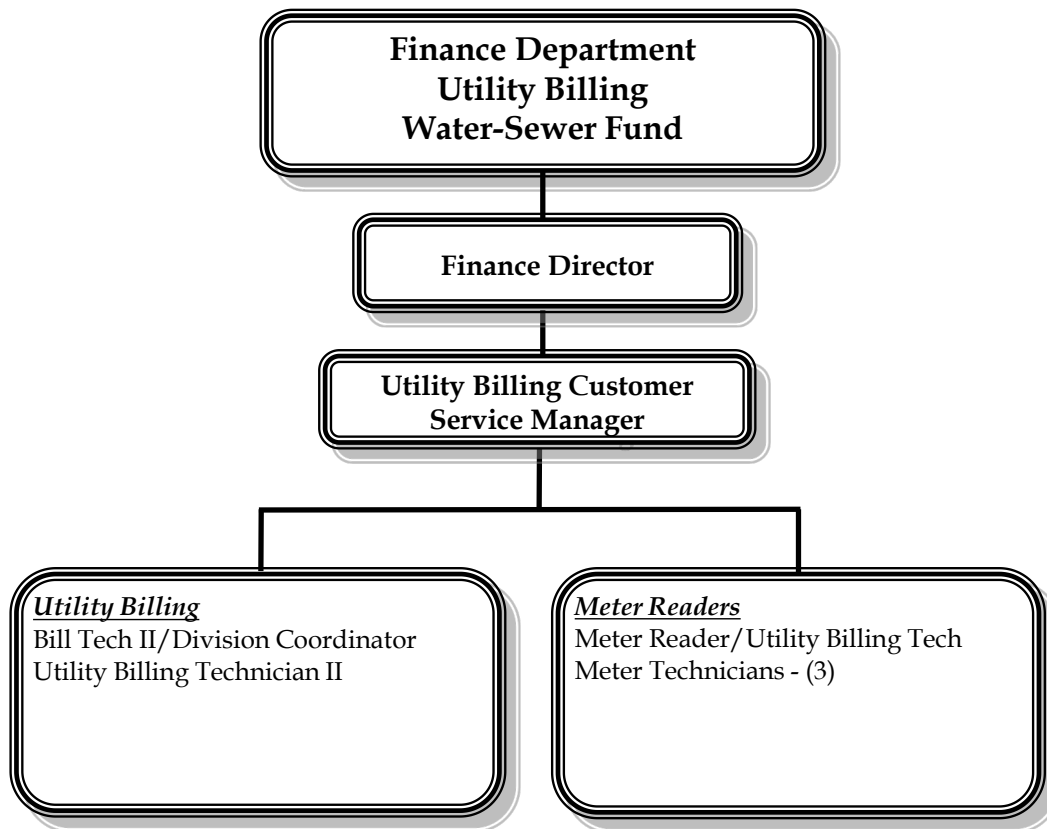
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
IT-GIS	192,379	206,615	277,979	223,910
Total Expenditures	\$ 192,379	\$ 206,615	\$ 277,979	\$ 223,910

IT GIS - Expenditures

Water-Sewer Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
12	Regular Salaries & Wages	79,877	89,851	93,982	94,944	962	1.0%
14	Overtime	-	710	-	-	-	0.0%
15	Special Pay	82	82	82	82	-	0.0%
21	FICA Taxes	5,896	6,718	6,963	7,037	74	1.1%
22	Retirement Contribution	6,958	8,158	8,466	8,552	86	1.0%
23	Life & Health Insurance	17,967	17,967	18,953	17,481	(1,472)	-7.8%
24	Worker's Compensation	657	662	733	764	31	4.2%
	Personnel Services	\$ 111,437	\$ 124,148	\$ 129,179	\$ 128,860	\$ (319)	-0.2%
31	Professional Services	-	-	80,000	-	(80,000)	-100.0%
40	Travel Per Diem	-	-	500	300	(200)	-40.0%
41	Communication Services	1,929	2,597	1,750	2,500	750	42.9%
44	Rents & Leases	300	326	1,500	750	(750)	-50.0%
46	Repairs & Maintenance	29,536	42,619	35,000	60,000	25,000	71.4%
47	Printing & Binding	47	477	500	500	-	0.0%
51	Office Supplies	182	-	50	-	(50)	-100.0%
52	Operating Supplies	47,053	34,727	28,000	26,000	(2,000)	-7.1%
55	Training	1,895	1,721	1,500	5,000	3,500	233.3%
	Operating Expenditures	\$ 80,942	\$ 82,467	\$ 148,800	\$ 95,050	\$ (53,750)	-36.1%
	Department Total	\$ 192,379	\$ 206,615	\$ 277,979	\$ 223,910	\$ (54,069)	-19.5%

Utility Billing Personnel Schedule



Position Title	FY 2021	FY 2022	FY 2023	FY 2024
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 2024:

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

Utility Billing Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	347,238	428,468	435,767	469,971
Operating Expenditures	78,392	36,571	59,889	52,034
Capital Outlay	-	-	-	46,743
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
Total Expenditures	\$ 425,630	\$ 465,039	\$ 495,656	\$ 568,748

Expenditures by Division/Program

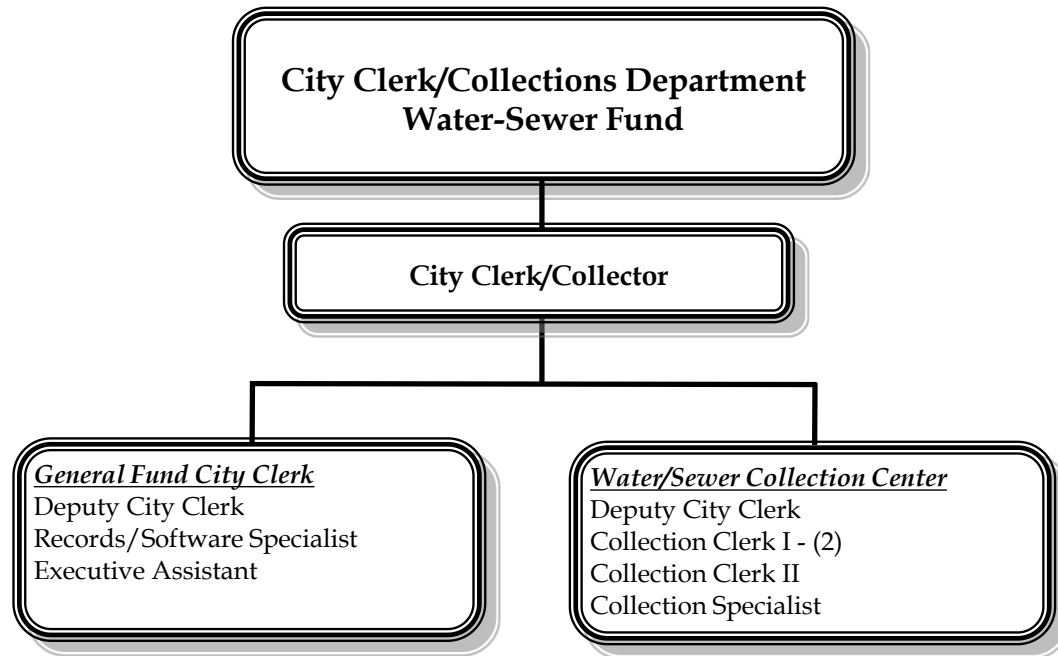
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Utility Billing	200,739	209,743	220,996	218,589
Meter Readers	224,891	255,296	274,660	350,159
Total Expenditures	\$ 425,630	\$ 465,039	\$ 495,656	\$ 568,748

Utility Billing - Expenditures

Water-Sewer Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
12	Regular Salaries & Wages	211,165	265,100	276,141	293,477	17,336	6.3%
14	Overtime	31,024	28,645	18,500	18,500	-	0.0%
15	Special Pay	4,515	4,785	4,700	4,700	-	0.0%
21	FICA Taxes	18,026	22,005	21,398	22,724	1,326	6.2%
22	Retirement Contribution	18,673	26,108	26,941	28,501	1,560	5.8%
23	Life & Health Insurance	57,286	74,066	80,627	94,146	13,519	16.8%
24	Worker's Compensation	6,549	7,759	7,460	7,923	463	6.2%
	Personnel Services	\$ 347,238	\$ 428,468	\$ 435,767	\$ 469,971	\$ 34,204	7.8%
31	Professional Services	283	-	-	-	-	0.0%
34	Other Contractual Service	30,182	-	10,000	5,000	(5,000)	-50.0%
40	Travel Per Diem	-	-	600	250	(350)	-58.3%
41	Communication Services	1,405	1,926	1,900	2,000	100	5.3%
42	Freight & Postage	131	107	200	150	(50)	-25.0%
44	Rents & Leases	1,347	354	1,540	700	(840)	-54.5%
45	Insurance	4,420	4,864	5,348	5,883	535	10.0%
46	Repairs & Maintenance	1,006	378	1,600	1,500	(100)	-6.3%
46-04	Vehicle Maintenance Repairs	15,259	9,506	9,136	13,445	4,309	47.2%
47	Printing & Binding	692	288	300	300	-	0.0%
51	Office Supplies	620	812	1,150	800	(350)	-30.4%
52	Operating Supplies	14,784	4,674	12,217	11,000	(1,217)	-10.0%
52-11	Vehicle Fuel	8,263	12,432	14,073	9,506	(4,567)	-32.5%
54	Books-Publ-Subscriptions	-	-	825	-	(825)	-100.0%
55	Training	-	1,230	1,000	1,500	500	50.0%
	Operating Expenditures	\$ 78,392	\$ 36,571	\$ 59,889	\$ 52,034	\$ (7,855)	-13.1%
64	Machinery & Equipment	-	-	-	46,743	46,743	100.0%
	Capital Outlay	\$ -	\$ -	\$ -	\$ 46,743	\$ 46,743	100.0%
	Department Total	\$ 425,630	\$ 465,039	\$ 495,656	\$ 568,748	\$ 73,092	14.7%

Collection Center Personnel Schedule



Position Title	FY 2021	FY 2022	FY 2023	FY 2024
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 2024:

*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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	261,573	276,202	306,082	312,883
Operating Expenditures	28,496	20,129	61,507	61,891
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
Total Expenditures	\$ 290,069	\$ 296,331	\$ 367,589	\$ 374,774

Expenditures by Division/Program

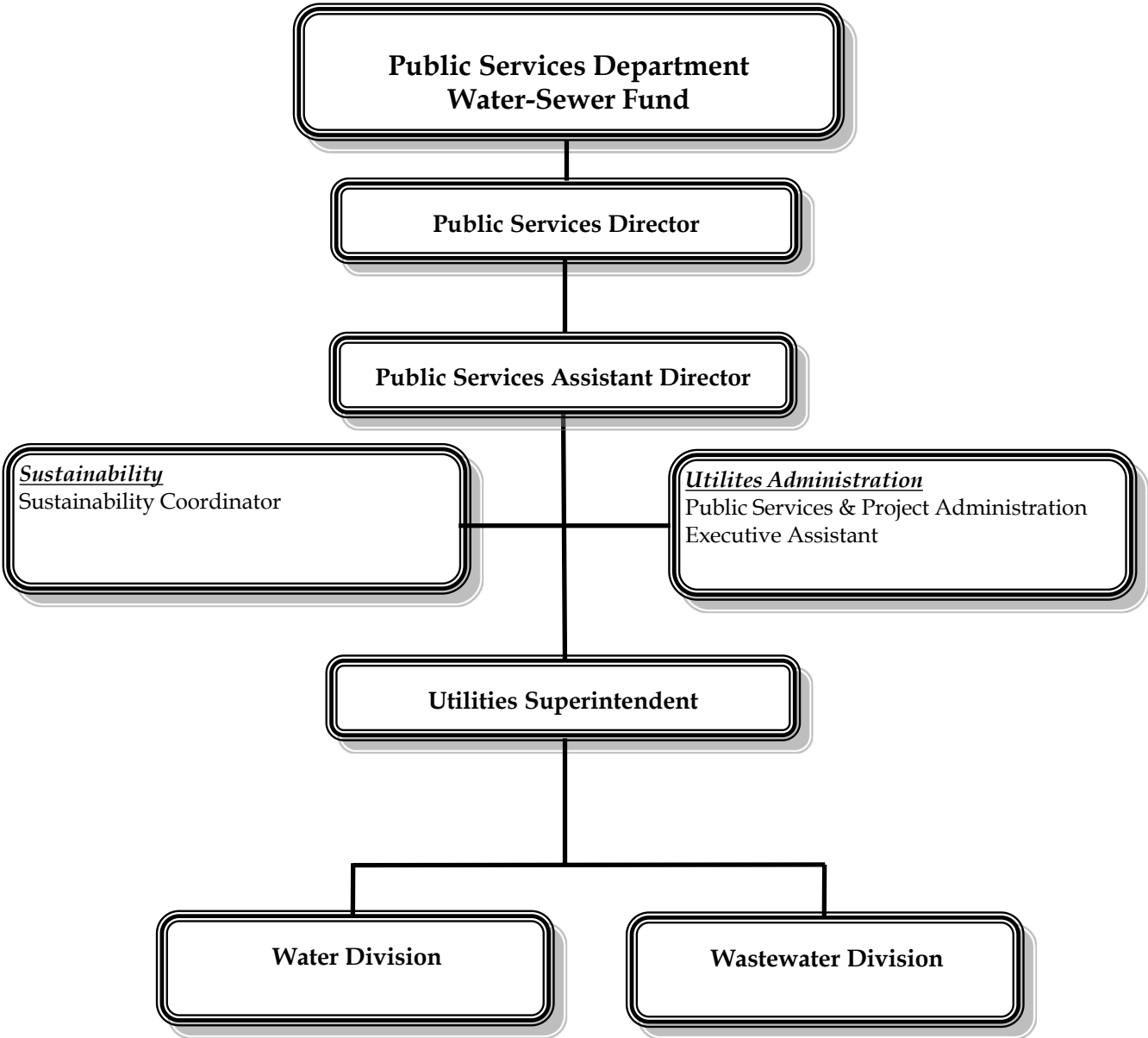
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Collection Center	290,069	296,331	367,589	374,774
Total Expenditures	\$ 290,069	\$ 296,331	\$ 367,589	\$ 374,774

Collection Center - Expenditures

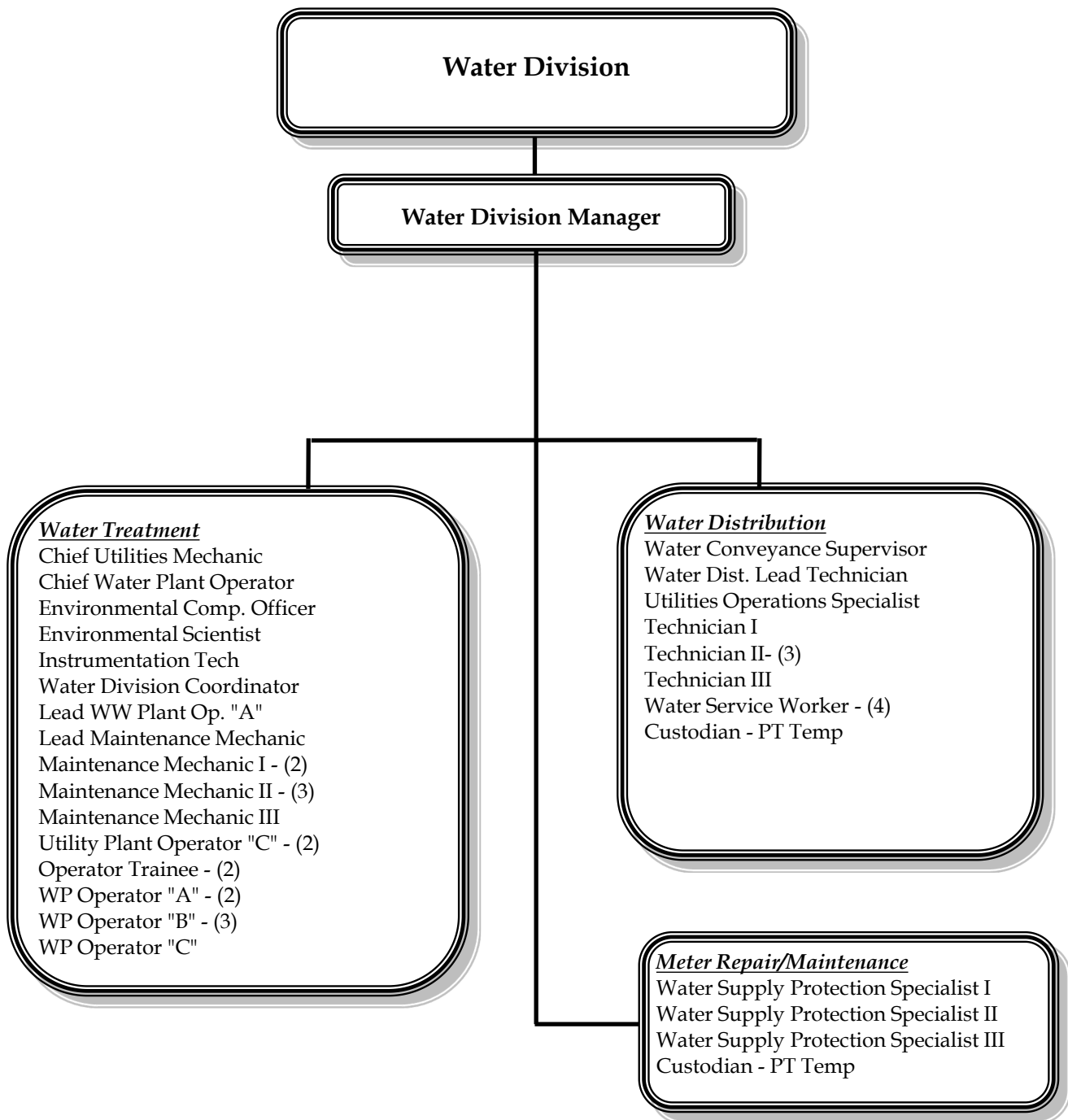
Water-Sewer Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	52,431	54,830	55,419	58,190	2,771	5.0%
12	Regular Salaries & Wages	129,424	138,626	156,447	163,531	7,084	4.5%
13	Other Salaries & Wages	4,311	1,603	-	-	-	0.0%
14	Overtime	661	1,281	2,250	2,250	-	0.0%
21	FICA Taxes	13,523	14,494	15,328	16,082	754	4.9%
22	Retirement Contribution	14,953	17,026	19,270	20,158	888	4.6%
23	Life & Health Insurance	45,724	48,255	57,068	52,358	(4,710)	-8.3%
24	Worker's Compensation	277	278	300	314	14	4.7%
25	Unemployment Compensation	269	(191)	-	-	-	0.0%
	Personnel Services	\$ 261,573	\$ 276,202	\$ 306,082	\$ 312,883	\$ 6,801	2.2%
34	Other Contractual Service	3,496	2,344	21,330	21,330	-	0.0%
40	Travel Per Diem	-	-	1,146	1,000	(146)	-12.7%
42	Freight & Postage	265	865	10,085	9,985	(100)	-1.0%
44	Rents & Leases	309	309	882	682	(200)	-22.7%
46	Repairs & Maintenance	15,900	13,757	15,718	15,718	-	0.0%
49	Other Current Charges	2	-	-	-	-	0.0%
51	Office Supplies	1,893	1,179	2,206	2,206	-	0.0%
52	Operating Supplies	6,501	1,675	9,505	10,370	865	9.1%
55	Training	130	-	635	600	(35)	-5.5%
	Operating Expenditures	\$ 28,496	\$ 20,129	\$ 61,507	\$ 61,891	\$ 384	0.6%
	Department Total	\$ 290,069	\$ 296,331	\$ 367,589	\$ 374,774	\$ 7,185	2.0%

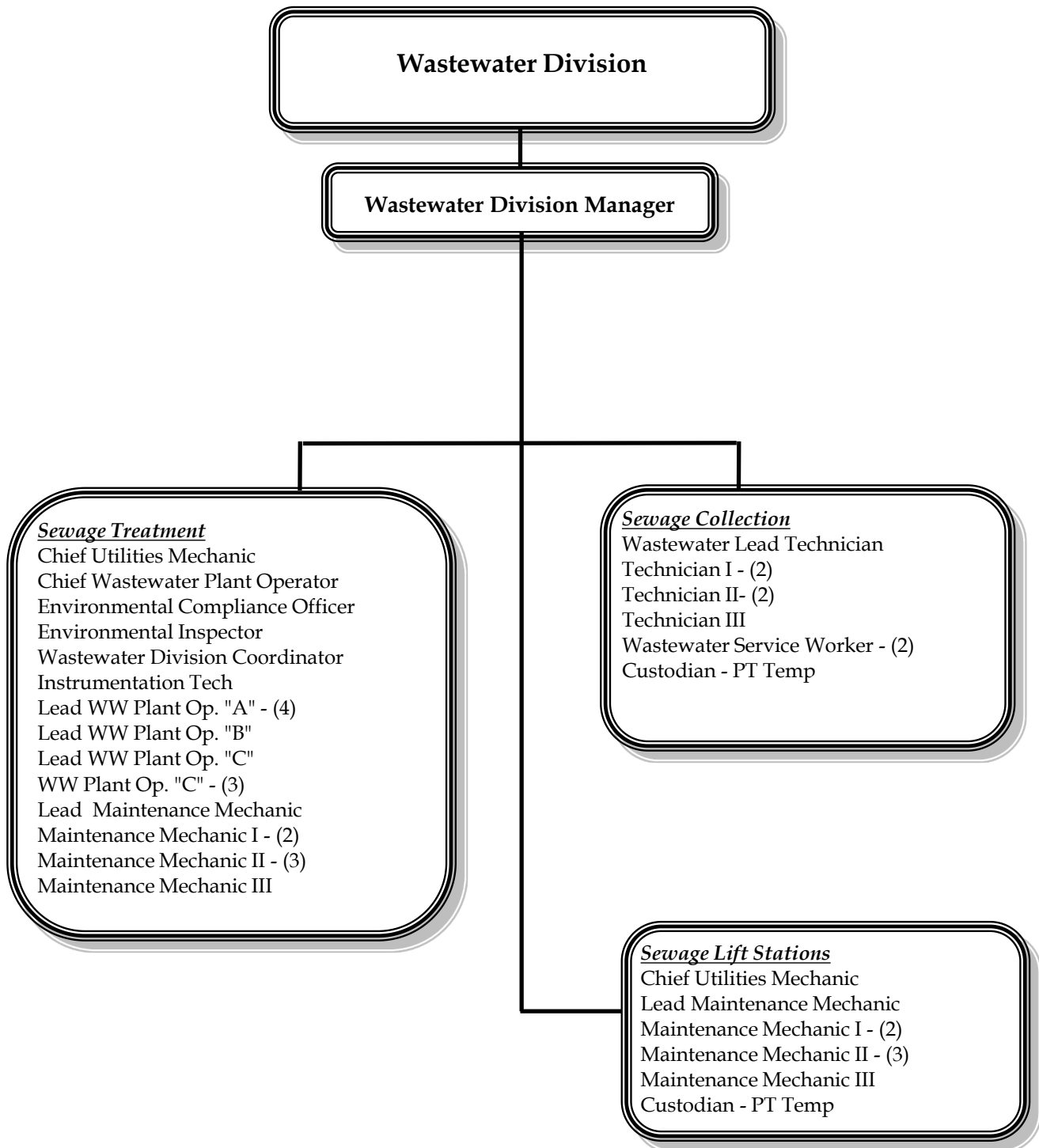
Public Services Utilities Organizational Chart



Public Services Utilities Organizational Chart



Public Services Utilities Organizational Chart



Public Services Utilities Personnel Schedule

Utility Administration & Water Division

Position Title	FY 2021	FY 2022	FY 2023	FY 2024
Sustainability				
Sustainability Coordinator*	-	0.50	0.50	0.50
Total	-	0.50	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	1.00
Public Services & Project Executive Assistant	1.00	1.00	1.00	1.00
Total	2.00	3.00	3.00	3.00
Water Distribution				
Custodian - PT/Temp**	0.15	0.15	0.15	0.15
Technician I	2.00	1.00	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	1.00
Water Conveyance Supervisor	-	1.00	1.00	1.00
Water Distribution Supervisor	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	3.00	4.00	4.00
Total	10.40	10.40	12.40	12.40
Meter Repair/Maintenance				
Custodian - PT/Temp**	0.10	0.10	0.10	0.10
Water Supply Protection Specialist I	-	-	1.00	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	3.10	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	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	0.28	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"	3.00	3.00	3.00	3.00
Water Plant Operator "C"	1.00	1.00	1.00	1.00
Total	18.49	18.49	18.49	18.49
Water Division Total	30.99	30.99	33.99	33.99

FY 2024:

*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 2021	FY 2022	FY 2023	FY 2024
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	2.00	2.00
Total	9.35	9.35	8.35	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	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	0.36	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	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	0.36	0.36
Total	3.03	3.03	3.03	3.03
Wastewater Division Total	30.66	30.66	29.66	29.66
Department Total	63.65	65.15	67.15	67.15

FY 2024:

*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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	4,294,175	4,384,813	5,318,401	5,657,693
Operating Expenditures	3,764,125	4,611,839	4,423,927	5,588,848
Capital Outlay	-	-	4,716,650	2,788,225
Debt Service	-	815	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
Total Expenditures	\$ 8,058,300	\$ 8,997,467	\$ 14,458,978	\$ 14,034,766

Percentage of Expenditures by Category

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	53.3%	48.7%	36.8%	40.3%
Operating Expenditures	46.7%	51.3%	30.6%	39.8%
Capital Outlay	0.0%	0.0%	32.6%	19.9%
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/Other	0.0%	0.0%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

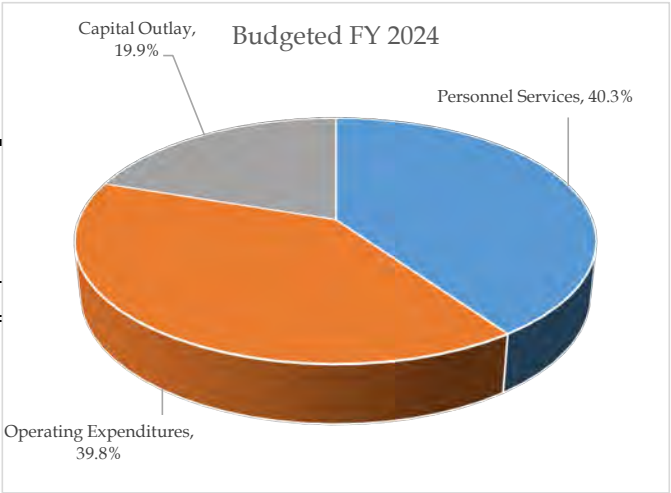
Public Services Expenditure Summary

Comparison by Category

	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
Personnel Services	5,318,401	5,657,693	339,292	6.4%
Operating Expenditures	4,423,927	5,588,848	1,164,921	26.3%
Capital Outlay	4,716,650	2,788,225	(1,928,425)	-40.9%
Total Revenues	\$ 14,458,978	\$ 14,034,766	\$ (424,212)	-2.9%

Expenditure Classification

	Percentage
Personnel Services	40.3%
Operating Expenditures	39.8%
Capital Outlay	19.9%
Total	100.0%



Public Services Utilities Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Utility Administration	226,307	258,020	369,799	411,109
Sustainability	-	-	53,392	74,672
Water Supply/Well Systems	133,801	161,241	163,624	150,422
Water Distribution	971,203	1,057,567	2,454,603	2,067,708
Meter Repair/Maintenance	209,850	192,595	378,227	662,364
Water Treatment Plant	2,616,452	3,061,740	4,083,617	4,489,091
Sewage Collections	763,456	784,063	1,851,888	1,398,902
Sewage Treatment	2,527,902	2,837,334	4,098,403	3,789,971
Sewage Lift Stations	609,329	644,907	1,005,425	990,527
Total Expenditures	\$ 8,058,300	\$ 8,997,467	\$ 14,458,978	\$ 14,034,766

Percentage of Expenditures by Division/Program

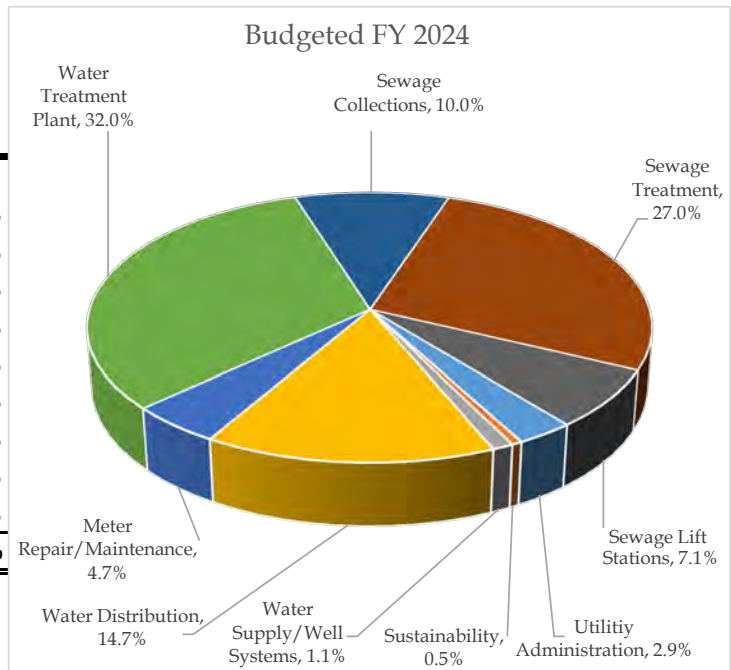
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Utility Administration	2.8%	2.9%	2.6%	2.9%
Sustainability	0.0%	0.0%	0.4%	0.5%
Water Supply/Well Systems	1.7%	1.8%	1.1%	1.1%
Water Distribution	12.0%	11.8%	17.0%	14.7%
Meter Repair/Maintenance	2.6%	2.1%	2.6%	4.7%
Water Treatment Plant	32.5%	34.0%	28.2%	32.0%
Sewage Collections	9.5%	8.7%	12.8%	10.0%
Sewage Treatment	31.4%	31.5%	28.3%	27.0%
Sewage Lift Stations	7.5%	7.2%	7.0%	7.1%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Public Services Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
Utility Administration	369,799	411,109	41,310	11.2%
Sustainability	53,392	74,672	21,280	39.9%
Water Supply/Well Systems	163,624	150,422	(13,202)	-8.1%
Water Distribution	2,454,603	2,067,708	(386,895)	-15.8%
Meter Repair/Maintenance	378,227	662,364	284,137	75.1%
Water Treatment Plant	4,083,617	4,489,091	405,474	9.9%
Sewage Collections	1,851,888	1,398,902	(452,986)	-24.5%
Sewage Treatment	4,098,403	3,789,971	(308,432)	-7.5%
Sewage Lift Stations	1,005,425	990,527	(14,898)	-1.5%
Total Revenues	\$ 14,458,978	\$ 14,034,766	\$ (424,212)	-2.9%

Division	Percentage
Utility Administration	2.9%
Sustainability	0.5%
Water Supply/Well Systems	1.1%
Water Distribution	14.7%
Meter Repair/Maintenance	4.7%
Water Treatment Plant	32.0%
Sewage Collections	10.0%
Sewage Treatment	27.0%
Sewage Lift Stations	7.1%
Total	100.0%



Public Services Utilities - Expenditures

Water-Sewer Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	115,508	119,576	124,430	130,651	6,221	5.0%
12	Regular Salaries & Wages	2,572,170	2,655,860	3,345,633	3,567,145	221,512	6.6%
13	Other Salaries & Wages	49,689	29,981	11,495	12,298	803	7.0%
14	Overtime	218,594	218,087	178,894	178,894	-	0.0%
15	Special Pay	75,331	76,572	82,800	82,800	-	0.0%
21	FICA Taxes	220,042	226,822	281,110	298,214	17,104	6.1%
22	Retirement Contribution	247,601	266,810	336,103	356,598	20,495	6.1%
23	Life & Health Insurance	676,429	646,074	810,365	875,208	64,843	8.0%
24	Worker's Compensation	117,157	145,965	147,571	155,885	8,314	5.6%
25	Unemployment Compensation	1,654	(934)	-	-	-	0.0%
	Personnel Services	\$ 4,294,175	\$ 4,384,813	\$ 5,318,401	\$ 5,657,693	\$ 339,292	6.4%
31	Professional Services	156,374	250,177	297,000	470,500	173,500	58.4%
34	Other Contractual Service	257,734	228,136	281,131	292,500	11,369	4.0%
40	Travel Per Diem	10,423	19,112	18,298	23,390	5,092	27.8%
41	Communication Services	58,844	62,267	49,824	60,898	11,074	22.2%
42	Freight & Postage	2,349	1,541	2,115	1,700	(415)	-19.6%
43-01	Water/Sewer Service	27,564	38,084	31,001	33,548	2,547	8.2%
43-02	Electric Service	1,000,206	1,315,974	1,124,455	1,552,211	427,756	38.0%
44	Rents & Leases	8,853	4,984	9,410	7,450	(1,960)	-20.8%
45	Insurance	164,296	214,361	240,167	301,543	61,376	25.6%
46	Repairs & Maintenance	751,976	808,973	815,000	927,750	112,750	13.8%
46-04	Vehicle Maintenance Repairs	125,158	175,267	102,863	134,354	31,491	30.6%
47	Printing & Binding	1,650	1,192	4,174	2,100	(2,074)	-49.7%
48	Promotional Activities	1,782	7,089	12,140	12,600	460	3.8%
49	Other Current Charges	2,027	2,998	3,000	3,500	500	16.7%
51	Office Supplies	1,847	1,741	2,350	2,950	600	25.5%
52	Operating Supplies	1,083,247	1,316,736	1,209,340	1,590,070	380,730	31.5%
52-11	Vehicle Fuel	64,260	95,935	127,569	92,419	(35,150)	-27.6%
53	Road Materials	7,905	23,220	35,000	24,500	(10,500)	-30.0%
54	Books-Publ-Subscriptions	18,187	17,778	21,450	23,715	2,265	10.6%
55	Training	19,443	26,274	37,640	31,150	(6,490)	-17.2%
	Operating Expenditures	\$ 3,764,125	\$ 4,611,839	\$ 4,423,927	\$ 5,588,848	\$ 1,164,921	26.3%
62	Buildings	-	-	65,000	-	(65,000)	-100.0%
63	Improvements O/T Building	-	-	4,493,149	2,653,225	(1,839,924)	-40.9%
64	Machinery & Equipment	-	-	158,501	135,000	(23,501)	-14.8%
	Capital Outlay	\$ -	\$ -	\$ 4,716,650	\$ 2,788,225	\$ (1,928,425)	-40.9%
72	Interest	-	815	-	-	-	0.0%
	Debt Service	\$ -	\$ 815	\$ -	\$ -	\$ -	0.0%
	Department Total	\$ 8,058,300	\$ 8,997,467	\$ 14,458,978	\$ 14,034,766	\$ (424,212)	-2.9%

Debt Service Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	1,070,563	1,050,063	2,041,113	2,044,801
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
Total Expenditures	\$ 1,070,563	\$ 1,050,063	\$ 2,041,113	\$ 2,044,801

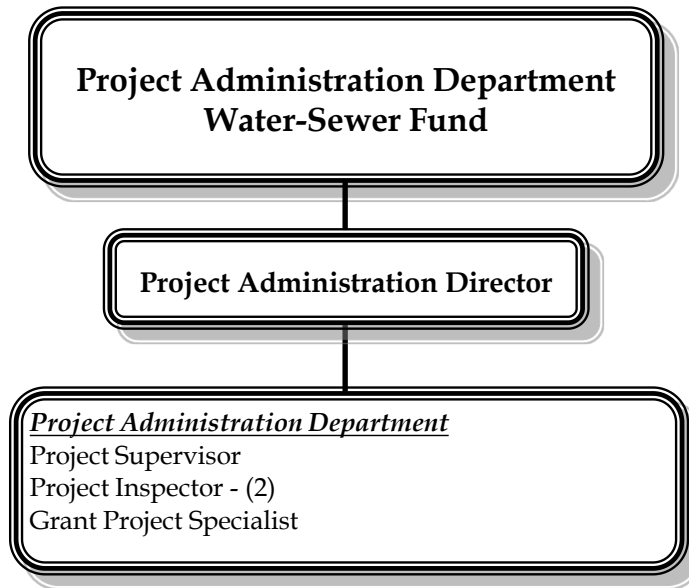
Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Debt Service	1,070,563	1,050,063	2,041,113	2,044,801
Total Expenditures	\$ 1,070,563	\$ 1,050,063	\$ 2,041,113	\$ 2,044,801

Water-Sewer Debt Service - Expenditures

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
71-01	2013A-1	-	-	310,000	315,000	5,000	1.6%
71-02	2013A-2	-	-	715,000	745,000	30,000	4.2%
72-01	Series 2013A-1	185,313	178,513	169,138	161,369	(7,769)	-4.6%
72-02	Series 2013A-2	885,250	871,550	846,975	823,432	(23,543)	-2.8%
	Debt Service	\$ 1,070,563	\$ 1,050,063	\$ 2,041,113	\$ 2,044,801	\$ 3,688	0.2%
	Department Total	\$ 1,070,563	\$ 1,050,063	\$ 2,041,113	\$ 2,044,801	\$ 3,688	0.2%

Project Administration Personnel Schedule



Position Title	FY 2021	FY 2022	FY 2023	FY 2024
Grant Project Specialist*	-	-	0.52	0.52
Project Administration Director*	0.52	0.52	0.52	0.52
Project Inspector*	0.52	0.52	0.52	1.04
Project Supervisor*	0.52	0.52	0.52	0.52
Total	1.56	1.56	2.08	2.60

FY 2024:

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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	167,810	195,349	238,306	301,084
Operating Expenditures	82,337	102,622	114,896	146,036
Capital Outlay	-	-	-	97,998
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
Total Expenditures	\$ 250,147	\$ 297,971	\$ 353,202	\$ 545,118

Expenditures by Division/Program

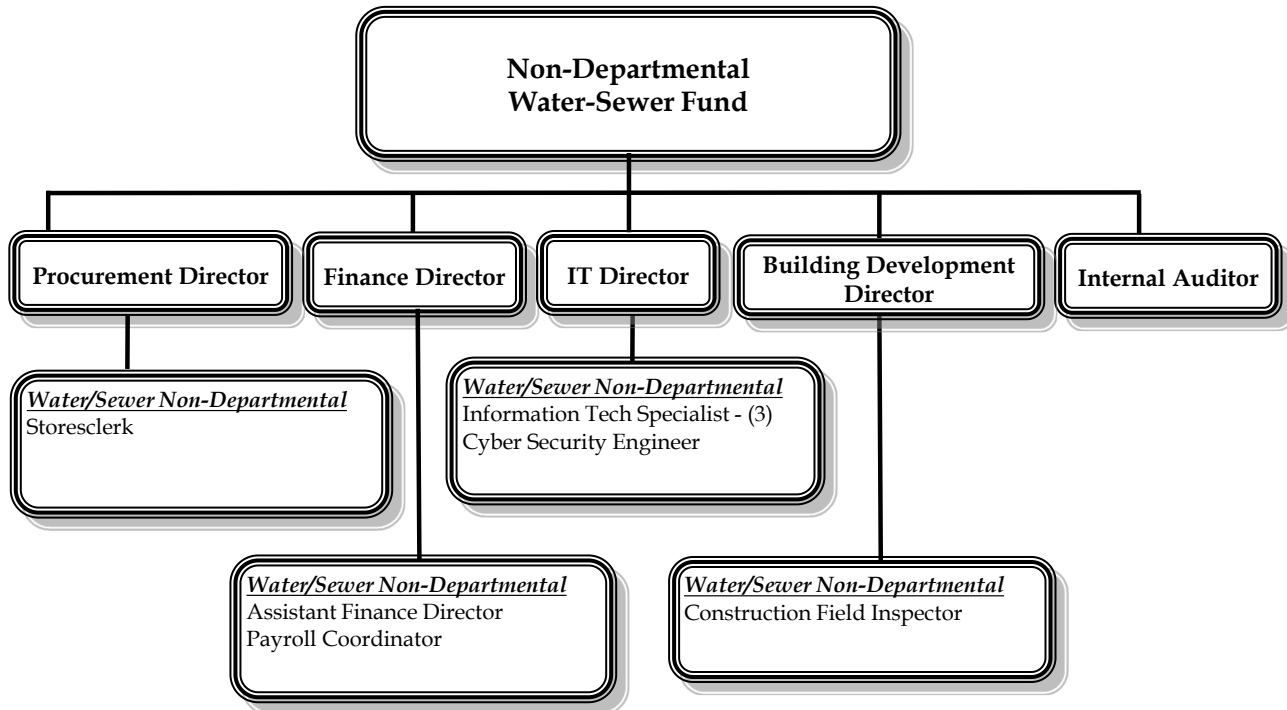
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Project Administration	250,147	297,971	353,202	545,118
Total Expenditures	\$ 250,147	\$ 297,971	\$ 353,202	\$ 545,118

Project Administration - Expenditures

Water-Sewer Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	60,065	62,594	64,703	67,939	3,236	5.0%
12	Regular Salaries & Wages	51,243	73,847	104,659	144,870	40,211	38.4%
14	Overtime	1,420	2,472	2,080	2,080	-	0.0%
15	Special Pay	4,906	4,906	4,732	4,732	-	0.0%
21	FICA Taxes	9,764	10,174	13,016	16,140	3,124	24.0%
22	Retirement Contribution	12,167	13,070	15,982	19,892	3,910	24.5%
23	Life & Health Insurance	26,902	26,901	31,753	43,608	11,855	37.3%
24	Worker's Compensation	1,343	1,385	1,381	1,823	442	32.0%
	Personnel Services	\$ 167,810	\$ 195,349	\$ 238,306	\$ 301,084	\$ 62,778	26.3%
31	Professional Services	65,556	28,489	86,000	120,000	34,000	39.5%
40	Travel Per Diem	1,404	1,448	1,904	1,404	(500)	-26.3%
41	Communication Services	2,115	1,875	2,100	3,125	1,025	48.8%
42	Freight & Postage	215	89	250	250	-	0.0%
44	Rents & Leases	378	365	1,789	900	(889)	-49.7%
46	Repairs & Maintenance	59	-	300	1,000	700	233.3%
46-04	Vehicle Maintenance Repairs	4,100	1,746	2,966	2,199	(767)	-25.9%
47	Printing & Binding	95	-	100	200	100	100.0%
49	Other Current Charges	-	60,271	-	-	-	0.0%
51	Office Supplies	71	179	300	300	-	0.0%
52	Operating Supplies	4,427	3,932	8,750	8,500	(250)	-2.9%
52-11	Vehicle Fuel	1,047	1,563	1,837	1,558	(279)	-15.2%
54	Books-Publ-Subscriptions	1,815	1,232	600	600	-	0.0%
55	Training	1,055	1,433	8,000	6,000	(2,000)	-25.0%
	Operating Expenditures	\$ 82,337	\$ 102,622	\$ 114,896	\$ 146,036	\$ 31,140	27.1%
64	Machinery & Equipment	-	-	-	97,998	97,998	100.0%
	Capital Outlay	\$ -	\$ -	\$ -	\$ 97,998	\$ 97,998	100.0%
	Department Total	\$ 250,147	\$ 297,971	\$ 353,202	\$ 545,118	\$ 191,916	54.3%

Non-Departmental Personnel Schedule



Position Title	FY 2021	FY 2022	FY 2023	FY 2024
Assistant Finance Director	1.00	1.00	1.00	1.00
Construcion Field Inspector*	-	0.50	0.50	0.50
Cyber Security Engineer**	-	0.50	0.50	0.50
Information Technology Specialist***	1.75	1.75	1.75	1.75
Internal Auditor^	0.45	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	5.20	6.20	6.20	6.20

FY 2024:

*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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	381,374	543,117	595,755	631,719
Operating Expenditures	2,690,854	2,706,858	512,761	603,736
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	1,404,826	1,499,428	1,438,123	1,479,979
Reserves/Other	37,015	(49,424)	10,000	60,000
Total Expenditures	\$ 4,514,069	\$ 4,699,979	\$ 2,556,639	\$ 2,775,434

Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Non-Departmental	4,514,069	4,699,979	2,556,639	2,775,434
Total Expenditures	\$ 4,514,069	\$ 4,699,979	\$ 2,556,639	\$ 2,775,434

Non-Departmental - Expenditures

Water-Sewer Fund

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	17,105	45,083	44,032	50,858	6,826	15.5%
12	Regular Salaries & Wages	308,012	337,856	370,075	387,404	17,329	4.7%
14	Overtime	25,898	19,854	20,750	20,750	-	0.0%
15	Special Pay	6,314	7,799	9,175	9,175	-	0.0%
21	FICA Taxes	24,645	28,881	33,463	35,310	1,847	5.5%
22	Retirement Contribution	27,432	34,920	39,963	42,137	2,174	5.4%
23	Life & Health Insurance	56,653	65,181	77,352	85,087	7,735	10.0%
24	Worker's Compensation	459	809	945	998	53	5.6%
26	Other Postemployment Benefit	(85,144)	2,734	-	-	-	0.0%
	Personnel Services	\$ 381,374	\$ 543,117	\$ 595,755	\$ 631,719	\$ 35,964	6.0%
31	Professional Services	82,307	139,571	80,900	75,900	(5,000)	-6.2%
32	Accounting & Auditing	14,942	14,376	16,000	16,000	-	0.0%
34	Other Contractual Service	29,775	24,306	40,000	35,000	(5,000)	-12.5%
40	Travel Per Diem	-	1,062	3,000	2,500	(500)	-16.7%
41	Communication Services	153	94	150	150	-	0.0%
42	Freight & Postage	50,866	55,444	60,000	65,000	5,000	8.3%
44	Rents & Leases	16,988	27,233	16,000	17,000	1,000	6.3%
45	Insurance	125,538	143,755	152,211	195,493	43,282	28.4%
46	Repairs & Maintenance	36,960	38,751	127,000	150,193	23,193	18.3%
49	Other Current Charges	11,402	588	2,000	27,000	25,000	1250.0%
52	Operating Supplies	22,170	24,615	12,000	12,000	-	0.0%
54	Books-Publ-Subscriptions	39,268	30,947	1,000	5,000	4,000	400.0%
55	Training	200	390	2,500	2,500	-	0.0%
59	Depreciation	2,260,285	2,205,726	-	-	-	0.0%
	Operating Expenditures	\$ 2,690,854	\$ 2,706,858	\$ 512,761	\$ 603,736	\$ 90,975	17.7%
91	Transfers	1,404,826	1,499,428	1,438,123	1,479,979	41,856	2.9%
93	Non-Operating Interest	14,506	1,940	10,000	60,000	50,000	500.0%
99	Non-Operating	22,509	(51,364)	-	-	-	0.0%
	Non-Operating	\$ 1,441,841	\$ 1,450,004	\$ 1,448,123	\$ 1,539,979	\$ 91,856	6.3%
	Department Total	\$ 4,514,069	\$ 4,699,979	\$ 2,556,639	\$ 2,775,434	\$ 218,795	8.6%

Water-Sewer Impact Funds

Sewer Impact Fund Revenue Summary

Revenue Summary

Revenue Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Permits & Fees	214,138	172,457	222,767	227,223
Intergovernmental	-	-	-	-
Interest	(1,562)	(11,146)	4,508	5,415
Miscellaneous	-	-	-	-
Non-Revenues - Transfers & Reserves	-	-	-	-
Total Revenues	\$ 212,576	\$ 161,311	\$ 227,275	\$ 232,638

Percentage of Revenues by Source

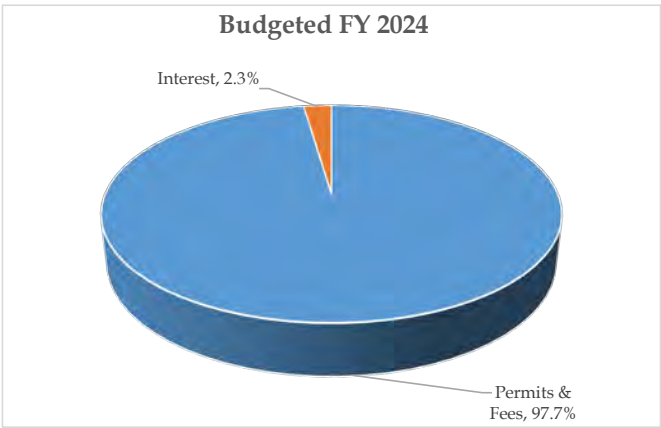
Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Permits & Fees	100.7%	106.9%	98.0%	97.7%
Intergovernmental	0.0%	0.0%	0.0%	0.0%
Interest	-0.7%	-6.9%	2.0%	2.3%
Miscellaneous	0.0%	0.0%	0.0%	0.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	0.0%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Sewer Impact Fund Revenue Summary

Comparison by Source

	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Permits & Fees	222,767	227,223	4,456	2.6%
Interest	4,508	5,415	907	-8.1%
Total Revenues	\$ 227,275	\$ 232,638	\$ 5,363	2.4%

Source	Percentage
Permits & Fees	97.7%
Interest	2.3%
Total	100.0%



Sewer Impact Fund - Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Permits & Fees					
403-324.21-02	Residential Sewer Impact Fees	205,431	154,681	222,767	227,223
403-324.22-02	Commercial Sewer Impact Fees	8,707	17,776	-	-
	Permits & Fees	\$ 214,138	\$ 172,457	\$ 222,767	\$ 227,223
Interest					
403-361.10-00	Interest on Investments	-	-	4,508	5,415
403-361.10-01	Sewer Billing	95	151	-	-
403-361.10-05	Unreal/Real Gain (Loss)	-	2,021	-	-
403-361.10-23	Bankunited PUB FD Sav	408	1,796	-	-
403-361.20-01	State Board Interest	242	1,705	-	-
403-361.30-01	Certificate of Deposit	809	8	-	-
403-361.50-01	Treasury Bills	-	2,814	-	-
403-361.80-02	Intermediate High Quality	-	(2,335)	-	-
403-361.80-07	FMIVT Int. High Quality Sewer	(3,116)	(17,306)	-	-
	Interest	\$ (1,562)	\$ (11,146)	\$ 4,508	\$ 5,415
Reserves					
403-389.01-00	Carryover Cash	-	-	-	-
	Reserves	\$ -	\$ -	\$ -	\$ -
	Department Total	\$ 212,576	\$ 161,311	\$ 227,275	\$ 232,638

Sewer Impact Fund Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	-	-	-	-
Operating Expenditures	469,698	462,214	-	-
Capital Outlay	-	-	227,275	232,638
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 469,698	\$ 462,214	\$ 227,275	\$ 232,638

Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Sewer Lines	-	-	227,275	232,638
Non-Departmental	469,698	462,214	-	-
Total Expenditures	\$ 469,698	\$ 462,214	\$ 227,275	\$ 232,638

Sewer Impact Fund - Expenditures

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
59	Depreciation	469,698	462,214	-	-	-	0.0%
	Operating Expenditures	\$ 469,698	\$ 462,214	\$ -	\$ -	\$ -	0.0%
63	Improvements O/T Building	-	-	227,275	232,638	5,363	2.4%
	Capital Outlay	\$ -	\$ -	\$ 227,275	\$ 232,638	\$ 5,363	2.4%
	Department Total	\$ 469,698	\$ 462,214	\$ 227,275	\$ 232,638	\$ 5,363	2.4%

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 901,511	\$ 901,511	\$ 901,511	\$ 901,511	\$ 901,511
Revenues:					
Sewer Impact Fees	227,223	231,767	236,403	241,131	245,953
Interest Earnings	5,415	7,212	9,015	10,818	10,818
Total Revenues	232,638	238,979	245,418	251,949	256,771
Total Sources	1,134,149	1,140,490	1,146,929	1,153,460	1,158,282
Expenditures/Projects:					
Physical Environment:					
Available for Capital Projects	232,638	238,979	245,418	251,949	256,771
Total Expenditures/Projects	232,638	238,979	245,418	251,949	256,771
Ending Working Capital - Projected	\$ 901,511	\$ 901,511	\$ 901,511	\$ 901,511	\$ 901,511

Water Impact Fund Revenue Summary

Revenue Summary

Revenue Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Permits & Fees	285,360	249,262	296,860	302,798
Intergovernmental	-	-	-	-
Interest	2,364	(33,129)	7,433	10,162
Miscellaneous	-	-	-	-
Non-Revenues - Transfers & Reserves	-	-	-	-
Total Revenues	\$ 287,724	\$ 216,133	\$ 304,293	\$ 312,960

Percentage of Revenues by Source

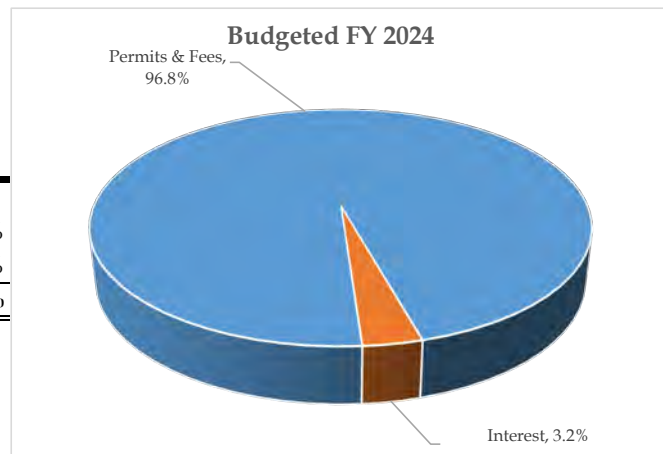
Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Permits & Fees	99.2%	115.3%	97.6%	96.8%
Intergovernmental	0.0%	0.0%	0.0%	0.0%
Interest	0.8%	-15.3%	2.4%	3.2%
Miscellaneous	0.0%	0.0%	0.0%	0.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	0.0%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Water Impact Fund Revenue Summary

Comparison by Source

	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Permits & Fees	296,860	302,798	5,938	2.0%
Interest	7,433	10,162	2,729	36.7%
Total Revenues	\$ 304,293	\$ 312,960	\$ 8,667	2.8%

Source	Percentage
Permits & Fees	96.8%
Interest	3.2%
Total	100.0%



Water Impact Fund - Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Permits & Fees					
408-324.21-02	Residential Water Impact Fees	276,784	228,567	296,860	302,798
408-324.22-02	Commercial Water Impact Fees	8,576	20,695	-	-
	Permits & Fees	\$ 285,360	\$ 249,262	\$ 296,860	\$ 302,798
Interest					
408-361.10-00	Interest on Investments	-	-	7,433	10,162
408-361.10-05	Unreal/Real Gain (Loss)	(2,740)	(41,524)	-	-
408-361.10-23	Bankunited PUB FD Sav	2,649	3,605	-	-
408-361.30-01	Certificate of Deposit	2,427	23	-	-
408-361.40-02	Federal Home Loan Bank	24	2,900	-	-
408-361.50-01	Treasury Bills	-	4,567	-	-
408-361.80-01	1-3 Yr High Quality	-	(409)	-	-
408-361.80-04	Short-Interest-Water	4	(2,291)	-	-
	Interest	\$ 2,364	\$ (33,129)	\$ 7,433	\$ 10,162
Reserves					
408-389.01-00	Carryover Cash	-	-	-	-
	Reserves	\$ -	\$ -	\$ -	\$ -
	Department Total	\$ 287,724	\$ 216,133	\$ 304,293	\$ 312,960

Water Impact Fund Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	-	-	-	-
Operating Expenditures	169,853	168,208	-	-
Capital Outlay	-	-	304,293	312,960
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 169,853	\$ 168,208	\$ 304,293	\$ 312,960

Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Water Lines	-	-	304,293	312,960
Non-Departmental	169,853	168,208	-	-
Total Expenditures	\$ 169,853	\$ 168,208	\$ 304,293	\$ 312,960

Water Impact Fund - Expenditures

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
59	Depreciation	169,853	168,208	-	-	-	0.0%
	Operating Expenditures	\$ 169,853	\$ 168,208	\$ -	\$ -	\$ -	0.0%
63	Improvements O/T Building	-	-	304,293	312,960	8,667	2.8%
	Capital Outlay	\$ -	\$ -	\$ 304,293	\$ 312,960	\$ 8,667	2.8%
	Department Total	\$ 169,853	\$ 168,208	\$ 304,293	\$ 312,960	\$ 8,667	2.8%

Fund Balance Projections

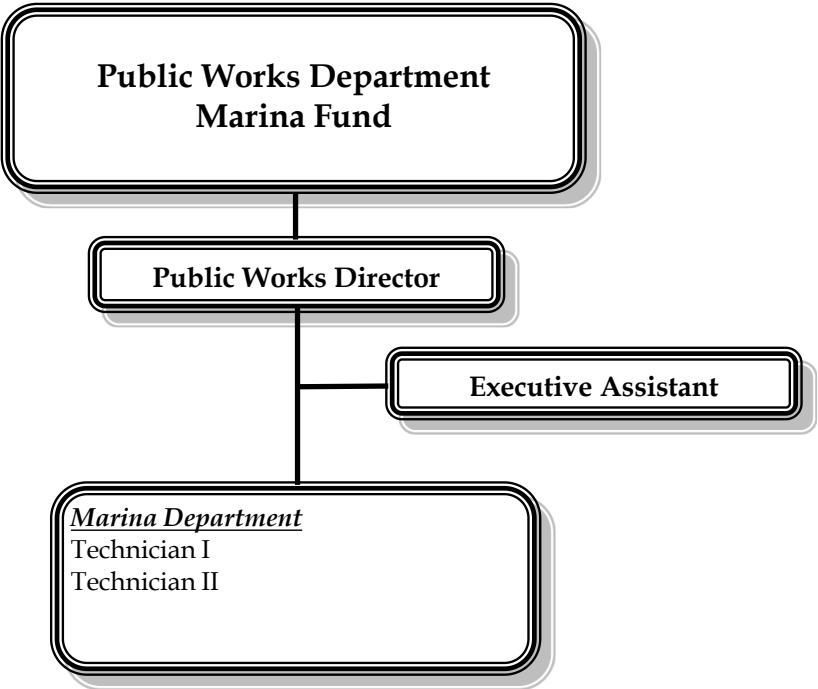
Water Impact Fund

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 1,692,759	\$ 1,692,759	\$ 1,692,759	\$ 1,692,759	\$ 1,692,759
Revenues:					
Water Impact Fees	302,798	308,854	315,031	321,331	327,758
Interest Earnings	10,162	13,542	16,928	20,313	20,313
Total Revenues	312,960	322,396	331,959	341,644	348,071
Total Sources	2,005,719	2,015,155	2,024,718	2,034,403	2,040,830
Expenditures/Projects:					
Physical Environment:					
Available for Capital Projects	312,960	322,396	331,959	341,644	348,071
Total Expenditures/Projects	312,960	322,396	331,959	341,644	348,071
Ending Working Capital - Projected	\$ 1,692,759	\$ 1,692,759	\$ 1,692,759	\$ 1,692,759	\$ 1,692,759

Marina Fund

Marina Fund Personnel Schedule



Position				
Title	FY 2021	FY 2022	FY 2023	FY 2024
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 2024:

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

Marina Revenue/Expense Summary

Revenues by Source

	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental	-	-	-	-
Charges for Services	128,605	151,251	140,504	150,683
Interest	1	-	-	-
Miscellaneous	(97)	679	-	-
Non-Revenue				
Reserves	-	-	-	-
Total Non-Revenue	-	-	-	-
Total Revenue	\$ 128,509	\$ 151,930	\$ 140,504	\$ 150,683

Expenditures by Category

	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	65,561	68,032	70,186	74,702
Operating Expenditures	78,245	58,920	65,107	62,963
Capital Outlay	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	5,211	13,018
Total Expenditures	\$ 143,806	\$ 126,952	\$ 140,504	\$ 150,683

Marina Fund Revenue Summary

Revenue Summary

Revenue Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Charges for Services	128,605	151,251	140,504	150,683
Interest	1	-	-	-
Miscellaneous	(97)	679	-	-
Non-Revenues - Transfers & Reserves	-	-	-	-
Total Revenues	\$ 128,509	\$ 151,930	\$ 140,504	\$ 150,683

Percentage of Revenues by Source

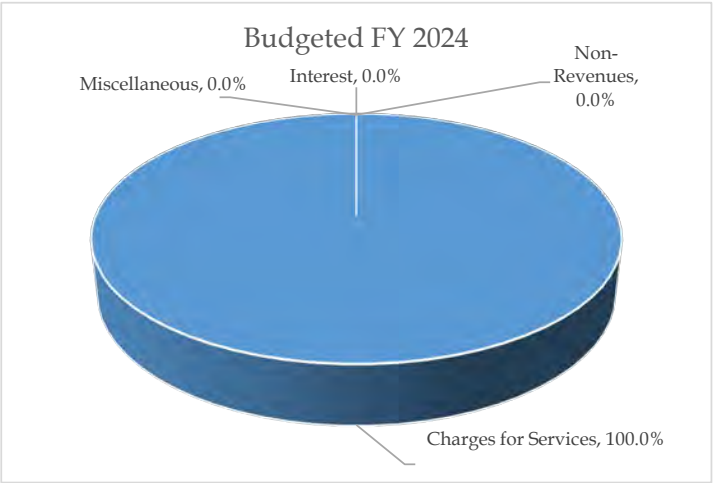
Revenue Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Charges for Services	100.1%	99.6%	100.0%	100.0%
Interest	0.0%	0.0%	0.0%	0.0%
Miscellaneous	-0.1%	0.4%	0.0%	0.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	0.0%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Marina Fund Revenue Summary

Comparison by Source

	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Charges for Services	140,504	150,683	10,179	7.2%
Interest	-	-	-	0.0%
Miscellaneous	-	-	-	0.0%
Non-Revenues - Transfers & Reserves	-	-	-	0.0%
Total Revenues	\$ 140,504	\$ 150,683	\$ 10,179	7.2%

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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Charges for Services					
405-344.20-01	Slip Rental	104,643	121,540	108,612	118,635
405-344.20-02	Boat Launch Fees	7,627	8,676	8,605	9,350
405-344.20-03	Permit Fees	650	725	715	725
405-344.20-04	Sponge Boat Docking Fees	1,960	1,960	2,156	2,013
405-344.20-05	Boat Launch - Non-Res	13,450	18,225	19,976	19,650
405-344.20-06	Boat Launch - Non-Res Mo.	275	125	440	310
	Charges for Services	\$ 128,605	\$ 151,251	\$ 140,504	\$ 150,683
Interest					
405-361.10-23	Bankunited PUB FD Sav	1	-	-	-
	Interest	\$ 1	\$ -	\$ -	\$ -
Miscellaneous					
405-369.90-00	Other Miscellaneous Revenue	(97)	679	-	-
	Miscellaneous	\$ (97)	\$ 679	\$ -	\$ -
Reserves					
405-389.01-00	Carryover Cash	-	-	-	-
	Reserves	\$ -	\$ -	\$ -	\$ -
	Department Total	\$ 128,509	\$ 151,930	\$ 140,504	\$ 150,683

Marina Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	65,561	68,032	70,186	74,702
Operating Expenditures	78,245	58,920	65,107	62,963
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	5,211	13,018
Total Expenditures	\$ 143,806	\$ 126,952	\$ 140,504	\$ 150,683

Percentage of Expenditures by Category

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	45.6%	53.6%	50.0%	49.6%
Operating Expenditures	54.4%	46.4%	46.3%	41.8%
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%	3.7%	8.6%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Marina Fund Expenditure Summary

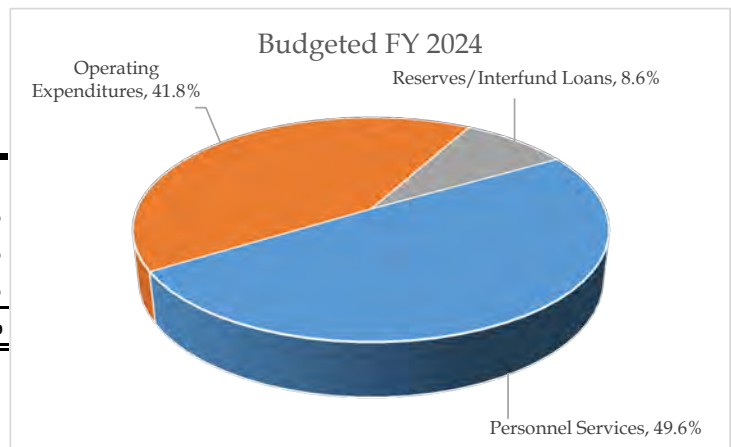
Comparison by Category

	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Personnel Services	70,186	74,702	4,516	6.4%
Operating Expenditures	65,107	62,963	(2,144)	-3.3%
Reserves/Interfund Loans	5,211	13,018	7,807	149.8%
Total Revenues	\$ 140,504	\$ 150,683	\$ 10,179	7.2%

Expenditure Classification

Percentage

Personnel Services	49.6%
Operating Expenditures	41.8%
Reserves/Interfund Loans	8.6%
Total	100.0%



Marina - Expenditures

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
12	Regular Salaries & Wages	42,643	44,766	46,974	49,698	2,724	5.8%
14	Overtime	1,969	1,804	1,000	1,000	-	0.0%
15	Special Pay	240	240	240	240	-	0.0%
21	FICA Taxes	3,431	3,581	3,632	3,840	208	5.7%
22	Retirement Contribution	3,903	4,212	4,340	4,585	245	5.6%
23	Life & Health Insurance	12,055	12,055	12,629	13,892	1,263	10.0%
24	Worker's Compensation	1,320	1,374	1,371	1,447	76	5.5%
	Personnel Services	\$ 65,561	\$ 68,032	\$ 70,186	\$ 74,702	\$ 4,516	6.4%
32	Accounting & Auditing	86	-	100	100	-	0.0%
41	Communication Services	4,556	4,697	3,720	3,520	(200)	-5.4%
42	Freight & Postage	-	-	-	100	100	100.0%
43-01	Water/Sewer Service	13,485	8,890	13,943	10,066	(3,877)	-27.8%
43-02	Electric Service	4,946	7,043	5,216	7,184	1,968	37.7%
44	Rents & Leases	811	155	322	262	(60)	-18.6%
45	Insurance	30,619	13,777	35,381	36,293	912	2.6%
46	Repairs & Maintenance	982	556	1,044	800	(244)	-23.4%
46-04	Vehicle Maintenance Repairs	2,547	1,103	1,843	978	(865)	-46.9%
47	Printing & Binding	-	614	828	800	(28)	-3.4%
51	Office Supplies	23	-	-	-	-	0.0%
52	Operating Supplies	3,530	5,475	1,660	2,660	1,000	60.2%
52-11	Vehicle Fuel	369	319	1,050	200	(850)	-81.0%
59	Depreciation	16,291	16,291	-	-	-	0.0%
	Operating Expenditures	\$ 78,245	\$ 58,920	\$ 65,107	\$ 62,963	\$ (2,144)	-3.3%
99	Non-Operating	-	-	5,211	13,018	7,807	149.8%
	Non-Operating	\$ -	\$ -	\$ 5,211	\$ 13,018	\$ 7,807	149.8%
	Department Total	\$ 143,806	\$ 126,952	\$ 140,504	\$ 150,683	\$ 10,179	7.2%

Fund Balance Projections

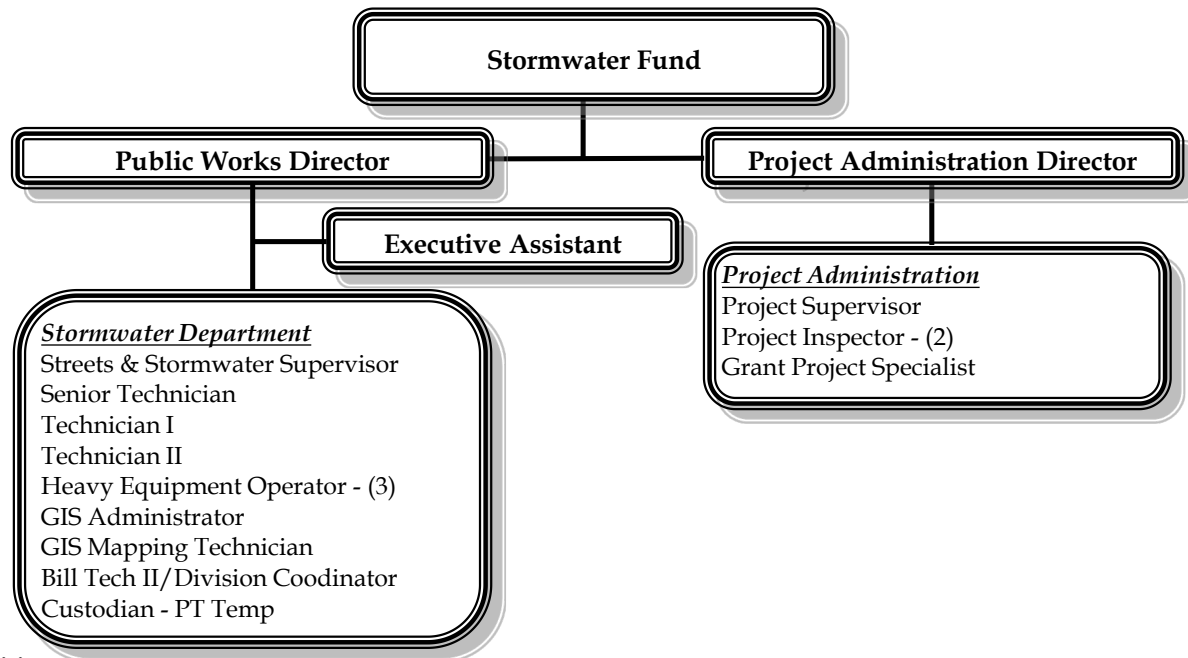
Marina Fund

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

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Net Position - Projected	\$ 22,898	\$ 22,898	\$ 34,314	\$ 44,536	\$ 53,496
Revenues:					
Marina Fees	150,683	153,697	156,771	159,906	163,104
Interest/Other	-	-	-	-	-
Total Revenues	150,683	153,697	156,771	159,906	163,104
Total Sources	173,581	176,595	191,085	204,442	216,600
Expenditures/Projects:					
Personnel	74,702	76,943	79,251	81,629	84,078
Operating	63,435	65,338	67,298	69,317	71,397
Capital:					
Capital Outlay -Minor	-	-	-	-	-
Fund Balance Reserve	12,546	-	-	-	-
Total Expenditures/Projects	150,683	142,281	146,549	150,946	155,475
Ending Net Position - Projected	\$ 22,898	\$ 34,314	\$ 44,536	\$ 53,496	\$ 61,125

Stormwater Fund

Stormwater Personnel Schedule



Position Title	FY 2021	FY 2022	FY 2023	FY 2024
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	0.19
Project Administration Director^	0.19	0.19	0.19	0.19
Project Inspector^	0.19	0.19	0.19	0.38
Project Supervisor^	0.19	0.19	0.19	0.19
Total	0.57	0.57	0.76	0.95
Department Total	8.66	8.66	8.85	9.04

FY 2024:

*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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental	742,956	-	-	-
Charges for Services	1,746,647	1,834,710	1,957,991	2,051,279
Interest	(476)	942	1,358	-
Miscellaneous	-	-	-	-
Non-Revenue				
Reserves	-	-	-	-
Total Non-Revenue	-	-	-	-
Total Revenue	\$ 2,489,127	\$ 1,835,652	\$ 1,959,349	\$ 2,051,279

Expenditures by Category

	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	623,780	632,338	682,957	752,898
Operating Expenditures	925,401	1,058,758	630,019	642,843
Capital Outlay	-	-	489,734	200,000
Transfers	140,226	148,718	156,639	164,069
Reserves/Other	(923)	(3,319)	-	291,469
Total Expenditures	\$ 1,688,484	\$ 1,836,495	\$ 1,959,349	\$ 2,051,279

Stormwater Fund Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental	742,956	-	-	-
Charges for Services	1,746,647	1,834,710	1,957,991	2,051,279
Interest	(476)	942	1,358	-
Miscellaneous	-	-	-	-
Non-Revenues - Reserves	-	-	-	-
Total Revenues	\$ 2,489,127	\$ 1,835,652	\$ 1,959,349	\$ 2,051,279

Percentage of Revenues by Source

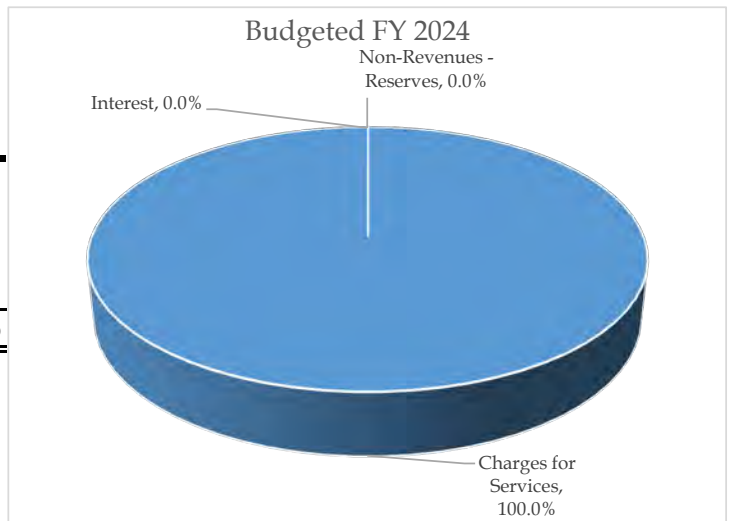
Revenue Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental	29.8%	0.0%	0.0%	0.0%
Charges for Services	70.2%	99.9%	99.9%	100.0%
Interest	0.0%	0.1%	0.1%	0.0%
Miscellaneous	0.0%	0.0%	0.0%	0.0%
Non-Revenues - Reserves	0.0%	0.0%	0.0%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Stormwater Fund Revenue Summary

Comparison by Source

	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
Charges for Services	1,957,991	2,051,279	93,288	4.8%
Interest	1,358	-	(1,358)	-100.0%
Non-Revenues - Reserves	-	-	-	0.0%
Total Revenues	\$ 1,959,349	\$ 2,051,279	\$ 91,930	4.7%

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



Stormwater Fund - Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental					
337.30-07	Palm Ave	205,492	-	-	-
337.30-08	SWFMD-Pent/Grosse	535,604	-	-	-
337.30-09	Tampa Bay Plan Council	1,860	-	-	-
	Intergovernmental	\$ 742,956	\$ -	\$ -	\$ -
Charges for Services					
343.90-03	Storm Water Utility Fees	1,735,314	1,821,662	1,946,446	2,038,395
343.90-04	Delinquent Penalty Stormwater	11,736	12,868	11,545	12,469
343.90-10	Revenue Write-Off	(403)	(30)	-	-
347.40-03	Off Duty Employees	-	210	-	415
	Charges for Services	\$ 1,746,647	\$ 1,834,710	\$ 1,957,991	\$ 2,051,279
Interest					
361.10-00	Interest on Investments	80	374	1,358	-
361.10-05	Unrealized Gain (Loss)	(2,018)	-	-	-
361.10-23	Bankunited PUB FD Sav	190	383	-	-
361.10-24	BOA	2	-	-	-
361.20-00	State Board Interest	278	820	-	-
361.40-04	Federal Home Loan MTG COR	2,158	-	-	-
361.80-02	FMIVT Intermediate High Quality	(1,166)	(635)	-	-
	Interest	\$ (476)	\$ 942	\$ 1,358	\$ -
Reserves					
389.01-00	Cash Carryover	-	-	-	-
	Reserves	\$ -	\$ -	\$ -	\$ -
	Department Total	\$ 2,489,127	\$ 1,835,652	\$ 1,959,349	\$ 2,051,279

Stormwater Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	623,780	632,338	682,957	752,898
Operating Expenditures	925,401	1,058,758	630,019	642,843
Capital Outlay	-	-	489,734	200,000
Transfers	140,226	148,718	156,639	164,069
Reserves/Other	(923)	(3,319)	-	291,469
Total Expenditures	\$ 1,688,484	\$ 1,836,495	\$ 1,959,349	\$ 2,051,279

Percentage of Expenditures by Category

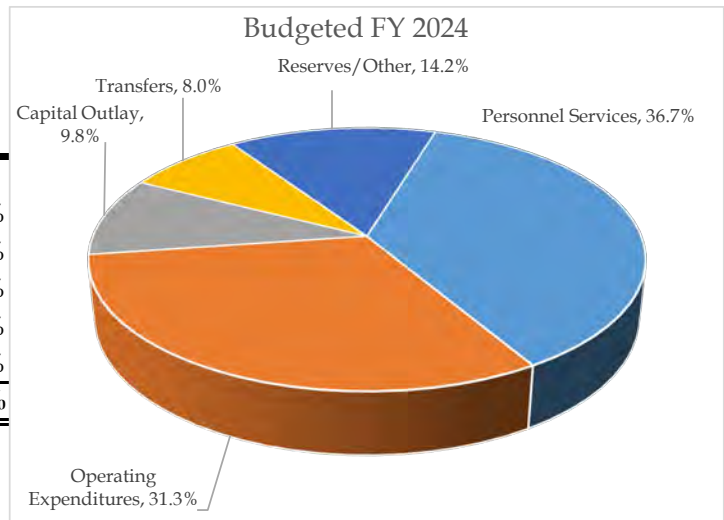
Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	37.0%	34.4%	34.9%	36.7%
Operating Expenditures	54.8%	57.7%	32.1%	31.3%
Capital Outlay	0.0%	0.0%	25.0%	9.8%
Transfers	8.3%	8.1%	8.0%	8.0%
Reserves/Other	-0.1%	-0.2%	0.0%	14.2%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Stormwater Fund Expenditure Summary

Comparison by Category

	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
Personnel Services	682,957	752,898	69,941	10.2%
Operating Expenditures	630,019	642,843	12,824	2.0%
Capital Outlay	489,734	200,000	(289,734)	-59.2%
Transfers	156,639	164,069	7,430	4.7%
Reserves/Other	-	291,469	291,469	100.0%
Total Expenditures	\$ 1,959,349	\$ 2,051,279	\$ 91,930	4.7%

Expenditure Classification	Percentage
Personnel Services	36.7%
Operating Expenditures	31.3%
Capital Outlay	9.8%
Transfers	8.0%
Reserves/Other	14.2%
Total	100.0%



Stormwater Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Stormwater	1,300,244	1,470,368	1,871,761	1,940,755
Project Administration	107,121	67,044	87,588	110,524
Non-Departmental	281,119	299,083	-	-
Total Expenditures	\$ 1,688,484	\$ 1,836,495	\$ 1,959,349	\$ 2,051,279

Percentage of Expenditures by Division/Program

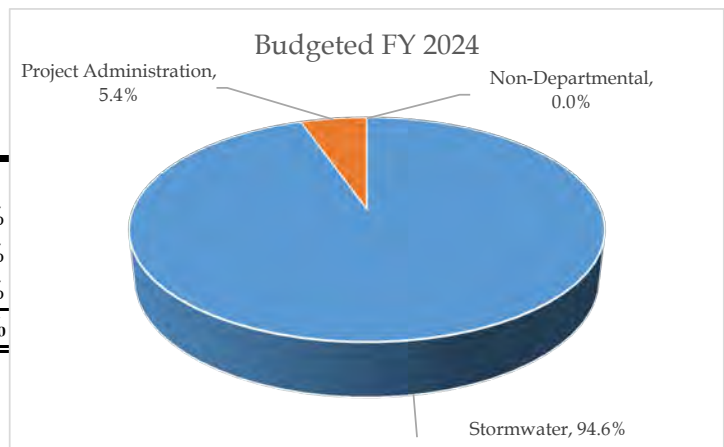
Division	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Stormwater	77.0%	80.1%	95.5%	94.6%
Project Administration	6.3%	3.6%	4.5%	5.4%
Non-Departmental	16.7%	16.3%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Stormwater Fund Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
Stormwater	1,871,761	1,940,755	68,994	3.7%
Project Administration	87,588	110,524	22,936	26.2%
Non-Departmental	-	-	-	0.0%
Total Expenditures	\$ 1,959,349	\$ 2,051,279	\$ 91,930	4.7%

Division	Percentage
Stormwater	94.6%
Project Administration	5.4%
Non-Departmental	0.0%
Total	100.0%



Stormwater Fund - Expenditures

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
11	Executive Salaries	45,379	47,013	48,885	52,654	3,769	7.7%
12	Regular Salaries & Wages	376,480	370,710	407,094	446,080	38,986	9.6%
13	Other Salaries & Wages	1,959	2,061	1,768	1,892	124	7.0%
14	Overtime	12,968	18,191	9,760	9,760	-	0.0%
15	Special Pay	10,829	11,523	10,297	10,297	-	0.0%
21	FICA Taxes	29,293	32,310	35,963	39,170	3,207	8.9%
22	Retirement Contribution	33,697	39,449	42,890	46,738	3,848	9.0%
23	Life & Health Insurance	91,753	99,086	110,583	129,448	18,865	17.1%
24	Worker's Compensation	13,749	15,495	15,717	16,859	1,142	7.3%
26	Other Employee Benefits	7,673	(3,500)	-	-	-	0.0%
	Personnel Services	\$ 623,780	\$ 632,338	\$ 682,957	\$ 752,898	69,941	10.2%
31	Professional Services	175,161	322,800	200,000	198,000	(2,000)	-1.0%
32	Accounting & Auditing	2,615	456	2,000	2,050	50	2.5%
34	Other Contractual Service	88,426	63,732	93,358	95,692	2,334	2.5%
40	Travel Per Diem	857	4,332	1,513	2,064	551	36.4%
41	Communication Services	2,391	3,364	2,200	2,255	55	2.5%
42	Freight & Postage	2	22	-	500	500	100.0%
43-01	Water/Sewer Service	1,769	1,722	1,829	1,826	(3)	-0.2%
43-02	Electric Service	5,932	8,201	6,752	7,865	1,113	16.5%
44	Rents & Leases	5,623	614	2,282	2,339	57	2.5%
45	Insurance	8,342	9,111	10,154	11,137	983	9.7%
46	Repairs & Maintenance	2,223	9,899	5,943	6,092	149	2.5%
46-04	Vehicle Maintenance Repairs	232,762	202,966	95,405	136,993	41,588	43.6%
47	Printing & Binding	474	169	200	300	100	50.0%
48	Promotional Activities	1,546	2,068	2,500	2,800	300	12.0%
49	Other Current Charges	42,101	42,101	42,101	42,101	-	0.0%
49-02	Interdepartment Alloc-Capital	-	(4,847)	-	-	-	0.0%
51	Office Supplies	120	107	238	244	6	2.5%
52	Operating Supplies	35,647	41,664	80,000	78,225	(1,775)	-2.2%
52-11	Vehicle Fuel	28,001	40,300	66,794	35,071	(31,723)	-47.5%
53	Road Materials	6,283	7,219	12,000	12,420	420	3.5%
54	Books-Publ-Subscriptions	1,243	1,206	750	769	19	2.5%
55	Training	2,764	2,469	4,000	4,100	100	2.5%
59	Depreciation	281,119	299,083	-	-	-	0.0%
	Operating Expenditures	\$ 925,401	\$ 1,058,758	\$ 630,019	\$ 642,843	12,824	2.0%
63	Improvements O/T Building	-	-	469,734	134,000	(335,734)	-71.5%
64	Machinery & Equipment	-	-	20,000	66,000	46,000	230.0%
	Capital Outlay	\$ -	\$ -	\$ 489,734	\$ 200,000	(289,734)	-59.2%
91	Transfers	140,226	148,718	156,639	164,069	7,430	4.7%
99	Non-Operating	(923)	(3,319)	-	291,469	291,469	100.0%
	Non-Operating	\$ 139,303	\$ 145,399	\$ 156,639	\$ 455,538	298,899	190.8%
	Department Total	\$ 1,688,484	\$ 1,836,495	\$ 1,959,349	\$ 2,051,279	91,930	4.7%

Fund Balance Projections

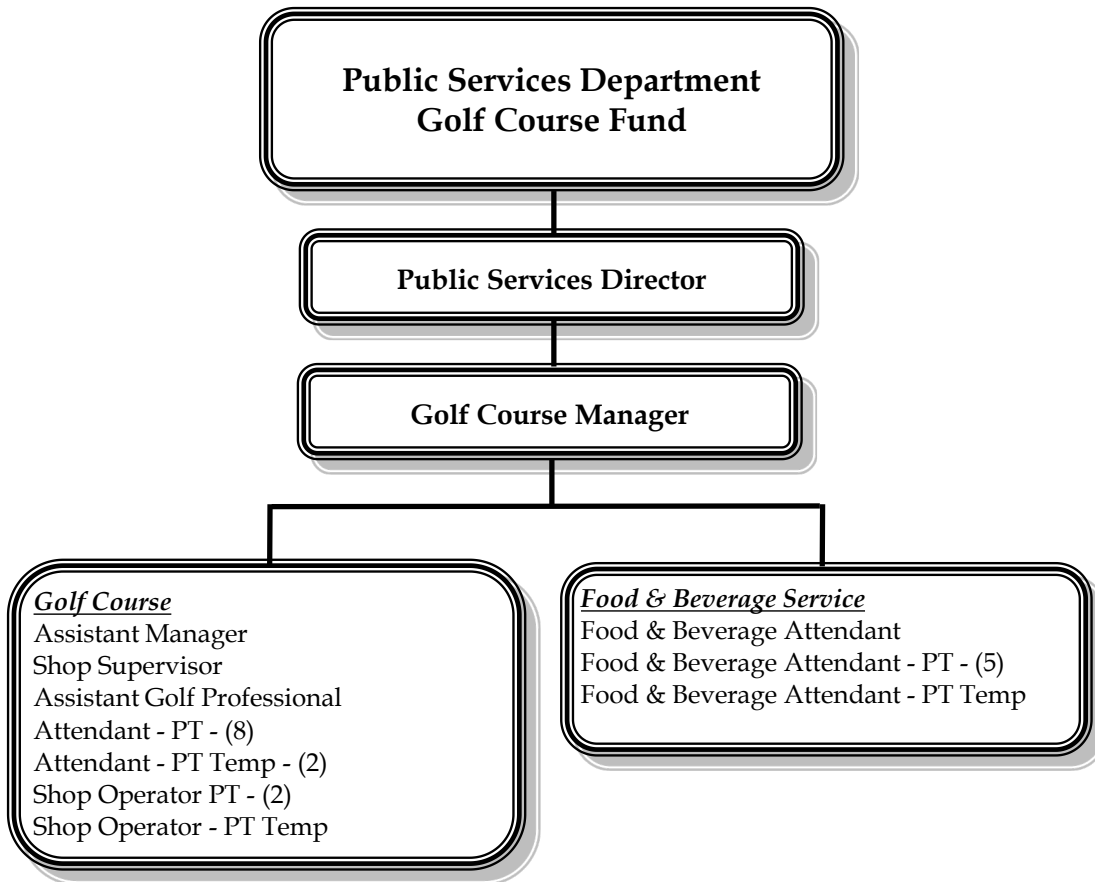
Stormwater Fund

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 \$ 10.15

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 346,730	\$ 346,730	\$ 787,256	\$ 1,278,092	\$ 1,821,687
Revenues:					
Stormwater Fees	2,038,395	2,133,395	2,228,395	2,323,395	2,418,395
Stormwater Delinquent Fees	12,469	12,531	12,594	12,657	12,720
Off Duty Employees	415	420	420	420	420
Interest Earnings	-	3,467	9,447	19,171	27,325
Total Revenues	2,051,279	2,149,813	2,250,856	2,355,643	2,458,860
Total Sources	2,398,009	2,496,543	3,038,112	3,633,735	4,280,547
Expenditures/Projects:					
Personnel	752,898	775,485	798,749	822,712	847,393
Operating	642,843	662,128	681,992	702,452	723,525
Transfers Out	164,069	171,674	179,279	186,884	194,489
Capital:					
Capital Outlay	-	100,000	100,000	100,000	100,000
Capital Projects:					
City Wide Pipelining Program	134,000	-	-	-	-
Chevy Silverado 2500	66,000	-	-	-	-
Total Capital Projects	200,000	-	-	-	-
Fund Balance Reserve	291,469	-	-	-	-
Total Expenditures/Projects	2,051,279	1,709,287	1,760,020	1,812,048	1,865,407
Ending Working Capital - Projected	\$ 346,730	\$ 787,256	\$ 1,278,092	\$ 1,821,687	\$ 2,415,140

Golf Course Fund

Golf Course Personnel Schedule



Position Title	FY 2021	FY 2022	FY 2023	FY 2024
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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental	-	-	-	-
Charges for Services	1,630,856	1,969,350	1,650,969	1,966,500
Interest	-	-	-	-
Miscellaneous	2,129	137,976	-	-
Non-Revenue				
Reserves	-	-	-	-
Total Non-Revenue	-	-	-	-
Total Revenue	\$ 1,632,985	\$ 2,107,326	\$ 1,650,969	\$ 1,966,500

Expenditures by Category

	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	407,239	435,019	558,492	613,609
Operating Expenditures	923,351	1,101,960	941,371	1,059,177
Capital Outlay	-	-	-	250,000
Debt Service	-	4,904	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	151,106	43,714
Total Expenditures	\$ 1,330,590	\$ 1,541,883	\$ 1,650,969	\$ 1,966,500

Golf Course Fund Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental	-	-	-	-
Charges for Services	1,630,856	1,969,350	1,650,969	1,966,500
Interest	-	-	-	-
Miscellaneous	2,129	137,976	-	-
Non-Revenues - Reserves	-	-	-	-
Total Revenues	\$ 1,632,985	\$ 2,107,326	\$ 1,650,969	\$ 1,966,500

Percentage of Revenues by Source

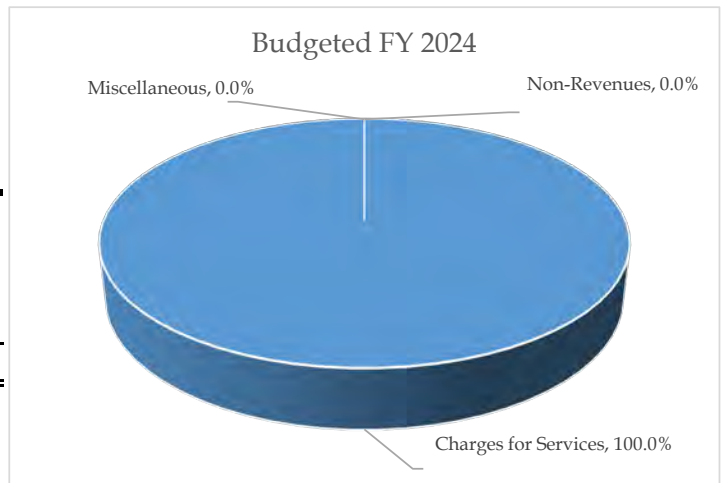
Revenue Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental	0.0%	0.0%	0.0%	0.0%
Charges for Services	99.9%	93.5%	100.0%	100.0%
Interest	0.0%	0.0%	0.0%	0.0%
Miscellaneous	0.1%	6.5%	0.0%	0.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	0.0%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Golf Course Fund Revenue Summary

Comparison by Source

	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Charges for Services	1,650,969	1,966,500	315,531	19.1%
Miscellaneous	-	-	-	0.0%
Non-Revenues - Transfers & Reserves	-	-	-	0.0%
Total Revenues	\$ 1,650,969	\$ 1,966,500	\$ 315,531	19.1%

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



Golf Course Fund - Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Charges for Services					
347.21-00	Greens Fees	712,076	910,490	712,176	912,176
347.21-71	Memberships	60,588	76,306	71,960	77,729
347.22-02	CIP Surcharge	46,679	53,301	48,452	52,365
347.22-51	Golf Lessons	16,535	14,631	17,996	15,339
347.24-00	Rental Fee Income	602,487	669,951	600,299	670,453
347.25-11	Food	29,779	36,828	29,710	34,987
347.25-12	Clubhouse - Beer	69,109	93,510	74,203	90,835
347.25-13	Clubhouse - Wine	759	1,333	738	1,266
347.25-15	Clubhouse - Other Beverages	23,350	29,733	25,057	30,246
347.27-10	Pro Shop Sales	69,494	83,267	70,378	81,104
	Charges for Services	\$ 1,630,856	\$ 1,969,350	\$ 1,650,969	\$ 1,966,500
Miscellaneous					
369.90-00	Other Miscellaneous Revenue	2,129	2,326	-	-
369.90-49	Cart Lease Refund	-	135,650	-	-
	Miscellaneous	\$ 2,129	\$ 137,976	\$ -	\$ -
Reserves					
389.01-00	Cash Carryover	-	-	-	-
	Reserves	\$ -	\$ -	\$ -	\$ -
	Department Total	\$ 1,632,985	\$ 2,107,326	\$ 1,650,969	\$ 1,966,500

Golf Course Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	407,239	435,019	558,492	613,609
Operating Expenditures	923,351	1,101,960	941,371	1,059,177
Capital Outlay	-	-	-	250,000
Debt Service	-	4,904	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	151,106	43,714
Total Expenditures	\$ 1,330,590	\$ 1,541,883	\$ 1,650,969	\$ 1,966,500

Percentage of Expenditures by Category

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	30.6%	28.2%	33.8%	31.2%
Operating Expenditures	69.4%	71.5%	57.0%	53.9%
Capital Outlay	0.0%	0.0%	0.0%	12.7%
Debt Service	0.0%	0.3%	0.0%	0.0%
Transfers	0.0%	0.0%	0.0%	0.0%
Reserves/Interfund Loans	0.0%	0.0%	9.2%	2.2%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Golf Course Fund Expenditure Summary

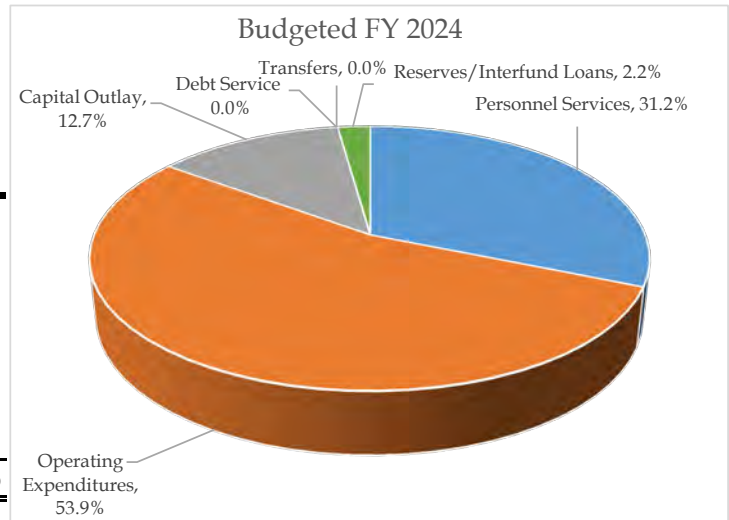
Comparison by Category

	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
Personnel Services	558,492	613,609	55,117	9.9%
Operating Expenditures	941,371	1,059,177	117,806	12.5%
Capital Outlay	-	250,000	250,000	100.0%
Debt Service	-	-	-	0.0%
Transfers	-	-	-	0.0%
Reserves/Interfund Loans	151,106	43,714	(107,392)	-71.1%
Total Expenditures	\$ 1,650,969	\$ 1,966,500	\$ 315,531	19.1%

Expenditure Classification

Percentage

Personnel Services	31.2%
Operating Expenditures	53.9%
Capital Outlay	12.7%
Debt Service	0.0%
Transfers	0.0%
Reserves/Interfund Loans	2.2%
Total	100.0%



Golf Course Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Golf Course	1,156,629	1,348,308	1,472,123	1,752,707
Golf Course - Food & Beverage Service	106,325	136,209	178,846	213,793
Non-Departmental	67,636	57,366	-	-
Total Expenditures	\$ 1,330,590	\$ 1,541,883	\$ 1,650,969	\$ 1,966,500

Percentage of Expenditures by Division/Program

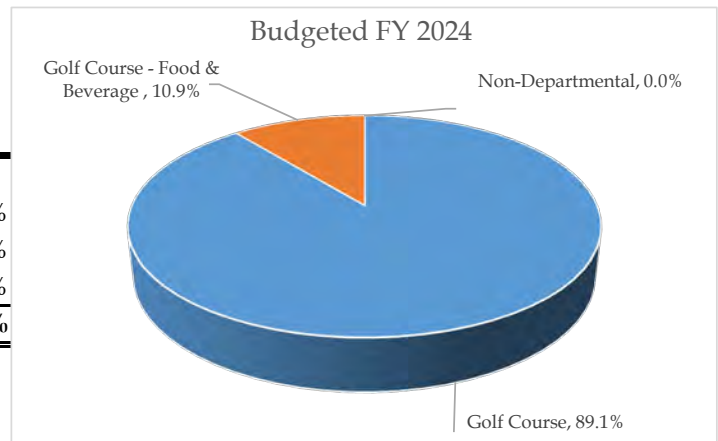
Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Golf Course	86.9%	87.5%	89.2%	89.1%
Golf Course - Food & Beverage Service	8.0%	8.8%	10.8%	10.9%
Non-Departmental	5.1%	3.7%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Golf Course Fund Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
Golf Course	1,472,123	1,752,707	280,584	19.1%
Golf Course - Food & Beverage Service	178,846	213,793	34,947	19.5%
Non-Departmental	-	-	-	0.0%
Total Expenditures	\$ 1,650,969	\$ 1,966,500	\$ 315,531	19.1%

Division	Percentage
Golf Course	89.1%
Golf Course - Food & Beverage	10.9%
Non-Departmental	0.0%
Total	100.0%



Golf Course Fund - Expenditures

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
12	Regular Salaries & Wages	168,541	174,986	236,897	255,579	18,682	7.9%
13	Other Salaries & Wages	141,426	173,295	184,788	209,990	25,202	13.6%
14	Overtime	678	-	1,200	1,200	-	0.0%
15	Special Pay - Golf Lessons	15,955	14,027	17,000	17,000	-	0.0%
21	FICA Taxes	24,863	27,874	33,616	36,970	3,354	10.0%
22	Retirement Contribution	15,312	15,431	22,959	24,640	1,681	7.3%
23	Life & Health Insurance	36,092	34,193	57,058	62,764	5,706	10.0%
24	Worker's Compensation	3,973	4,978	4,974	5,466	492	9.9%
26	Other Employee Benefits	399	(9,765)	-	-	-	0.0%
	Personnel Services	\$ 407,239	\$ 435,019	\$ 558,492	\$ 613,609	55,117	9.9%
32	Accounting & Auditing	2,422	-	2,400	-	(2,400)	-100.0%
34	Other Contractual Service	524,421	540,935	580,449	633,650	53,201	9.2%
40	Travel Per Diem	290	313	400	300	(100)	-25.0%
41	Communication Services	8,749	8,802	8,900	9,400	500	5.6%
42	Freight & Postage	31	51	100	100	-	0.0%
43-01	Water/Sewer Service	17,648	18,029	18,248	18,048	(200)	-1.1%
43-02	Electric Service	16,795	20,920	18,777	21,338	2,561	13.6%
44	Rents & Leases	76,365	150,480	76,366	76,168	(198)	-0.3%
45	Insurance	31,526	34,884	38,531	42,473	3,942	10.2%
46	Repairs & Maintenance	14,082	12,139	16,600	44,100	27,500	165.7%
47	Printing & Binding	140	1,980	2,500	2,000	(500)	-20.0%
48	Promotional Activities	3,956	3,745	4,000	2,500	(1,500)	-37.5%
49	Other Current Charges	1,121	1,213	1,200	2,000	800	66.7%
51	Office Supplies	811	1,338	1,300	2,000	700	53.8%
52	Operating Supplies	51,402	59,623	68,400	71,100	2,700	3.9%
52-01	Food	21,101	26,515	21,000	27,000	6,000	28.6%
52-02	Beer	29,774	38,723	30,000	40,000	10,000	33.3%
52-03	Wine	193	678	-	800	800	100.0%
52-05	Other Beverages	11,188	13,168	11,000	13,500	2,500	22.7%
52-06	Cost of Goods Sold	41,571	44,299	38,000	50,000	12,000	31.6%
54	Books-Publ-Subscriptions	1,966	3,155	2,900	2,700	(200)	-6.9%
55	Training	163	-	300	-	(300)	-100.0%
58	Amortization - Lease	-	63,604	-	-	-	0.0%
59	Depreciation	67,636	57,366	-	-	-	0.0%
	Operating Expenditures	\$ 923,351	\$ 1,101,960	\$ 941,371	\$ 1,059,177	117,806	12.5%
63	Improvements O/T Building	-	-	-	250,000	250,000	100.0%
	Capital Outlay	\$ -	\$ -	\$ -	\$ 250,000	250,000	100.0%
72	Interest	-	4,904	-	-	-	0.0%
	Debt Service	\$ -	\$ 4,904	\$ -	\$ -	-	0.0%
91	Transfers	-	-	-	-	-	0.0%
99	Non-Operating	-	-	151,106	43,714	(107,392)	-71.1%
	Non-Operating	\$ -	\$ -	\$ 151,106	\$ 43,714	(107,392)	-71.1%
	Department Total	\$ 1,330,590	\$ 1,541,883	\$ 1,650,969	\$ 1,966,500	315,531	19.1%

Fund Balance Projections

Golf Course Fund

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

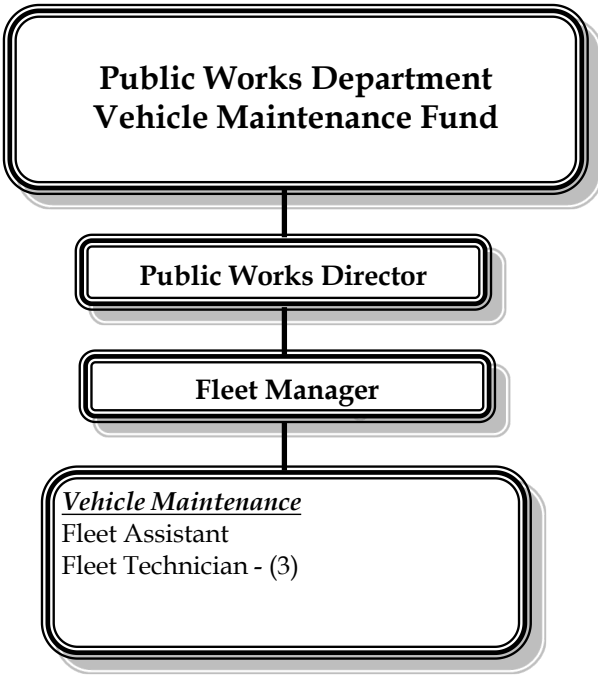
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Net Position - Projected	\$ 124,375	\$ 124,375	\$ 288,815	\$ 523,071	\$ 726,491
Revenues:					
Golf Course Fees	1,966,500	1,986,165	2,006,027	2,026,087	2,046,348
Interest/Other	-	1,244	2,888	5,231	7,265
Total Revenues	1,966,500	1,987,409	2,008,915	2,031,318	2,053,613
Total Sources	2,090,875	2,111,784	2,297,730	2,554,389	2,780,104
Expenditures/Projects:					
Personnel	613,609	632,017	650,978	670,507	690,622
Operating	1,059,177	1,090,952	1,123,681	1,157,391	1,192,113
Capital:					
Capital Outlay -Minor	-	-	-	-	-
Conceptual Design for Clubhouse, Parking, & Drainage	50,000	-	-	-	-
Tee Box Reconstruction	200,000	-	-	-	-
Bridge Replacement	-	100,000	-	-	-
Reserve for Fund Balance	43,714	-	-	-	-
Total Expenditures/Projects	1,966,500	1,822,969	1,774,659	1,827,898	1,882,735
Ending Net Position - Projected	\$ 124,375	\$ 288,815	\$ 523,071	\$ 726,491	\$ 897,369

FY 2024 Annual Budget Internal Service Funds



Vehicle Maintenance Fund

Vehicle Maintenance Fund Personnel Schedule



Position Title	FY 2021	FY 2022	FY 2023	FY 2024
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 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Intergovernmental	-	847	-	-
Charges for Services	43,862	51,189	79,464	69,437
Miscellaneous	4,448	845	-	-
Non-Revenue				
Transfers	-	240,000	-	-
Reserves	-	-	-	-
Internal Services	1,075,782	1,102,734	1,444,971	1,438,535
Total Non-Revenue	1,075,782	1,342,734	1,444,971	1,438,535
Total Revenue	\$ 1,124,092	\$ 1,395,615	\$ 1,524,435	\$ 1,507,972

Expenditures by Category

	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	373,009	337,688	372,339	433,241
Operating Expenditures	772,365	887,446	1,152,096	1,074,731
Capital Outlay	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 1,145,374	\$ 1,225,134	\$ 1,524,435	\$ 1,507,972

Vehicle Maintenance Fund Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Charges for Services	43,862	51,189	79,464	69,437
Miscellaneous	4,448	845	-	-
Non-Revenues - Transfers	-	240,000	-	-
Non-Revenues - Reserves	-	-	-	-
Non-Revenues -Internal Services	1,075,782	1,102,734	1,444,971	1,438,535
Total Revenues	\$ 1,124,092	\$ 1,395,615	\$ 1,524,435	\$ 1,507,972

Percentage of Revenues by Source

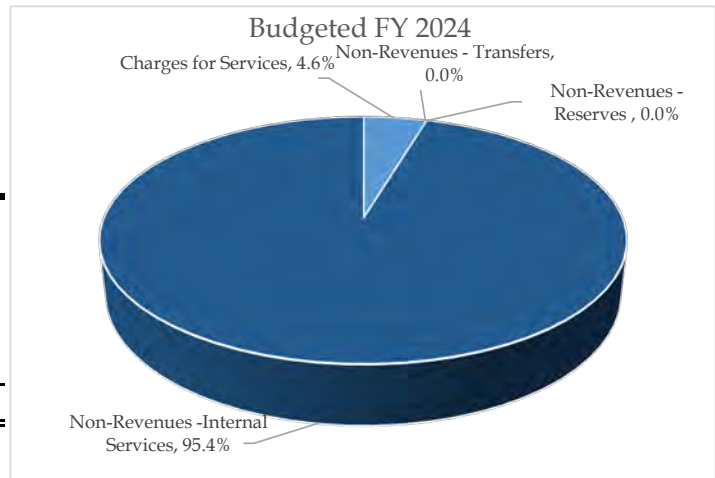
Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Charges for Services	3.9%	3.7%	5.2%	4.6%
Miscellaneous	0.4%	0.1%	0.0%	0.0%
Non-Revenues - Transfers	0.0%	17.2%	0.0%	0.0%
Non-Revenues - Reserves	0.0%	0.0%	0.0%	0.0%
Non-Revenues -Internal Services	95.7%	79.0%	94.8%	95.4%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Vehicle Maintenance Fund Revenue Summary

Comparison by Source

	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
Charges for Services	79,464	69,437	(10,027)	-12.6%
Non-Revenues - Transfers	-	-	-	0.0%
Non-Revenues - Reserves	-	-	-	0.0%
Non-Revenues -Internal Services	1,444,971	1,438,535	(6,436)	-0.4%
Total Revenues	\$ 1,524,435	\$ 1,507,972	\$ (16,463)	-1.1%

Source	Percentage
Charges for Services	4.6%
Non-Revenues - Transfers	0.0%
Non-Revenues - Reserves	0.0%
Non-Revenues -Internal Services	95.4%
Total	100.0%



Vehicle Maintenance Fund - Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
331.50-26	FEMA - COVID-19	-	847	-	-
	Intergovernmental	\$ -	\$ 847	\$ -	\$ -
Charges for Services					
341.90-01	Internal Service - Fuel Markup	25,155	32,207	49,149	35,237
341.90-02	Internal Service - Parts Markup	18,707	18,982	30,315	34,200
347.40-03	Off Duty Employees	-	-	-	-
	Charges for Services	\$ 43,862	\$ 51,189	\$ 79,464	\$ 69,437
Miscellaneous					
369.90-00	Other Miscellaneous Revenue	4,448	845	-	-
	Miscellaneous	\$ 4,448	\$ 845	\$ -	\$ -
Non-Revenues					
Transfers					
381-10-01	General Fund	-	165,000	-	-
382.44-02	Water-Sewer Fund	-	75,000	-	-
	Transfers	\$ -	\$ 240,000	\$ -	\$ -
Reserves					
389.01-00	Cash Carryover	-	-	-	-
	Reserves	\$ -	\$ -	\$ -	\$ -
Internal Services					
395.01-00	General Fund	758,437	768,609	965,699	952,410
395.11-42	Fed Equitable Sharing	-	-	6,421	6,225
395.44-01	Sanitation	34,815	46,161	59,850	71,750
395.44-02	Water and Sewer	152,076	175,395	253,604	241,926
395.44-05	Harbormaster	2,154	1,422	2,893	1,131
395.44-06	Stormwater	128,300	111,147	156,504	165,093
		\$ 1,075,782	\$ 1,102,734	\$ 1,444,971	\$ 1,438,535
	Non Revenue Totals	\$ 1,075,782	\$ 1,342,734	\$ 1,444,971	\$ 1,438,535
	Department Total	\$ 1,124,092	\$ 1,395,615	\$ 1,524,435	\$ 1,507,972

Vehicle Maintenance Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	373,009	337,688	372,339	433,241
Operating Expenditures	772,365	887,446	1,152,096	1,074,731
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 1,145,374	\$ 1,225,134	\$ 1,524,435	\$ 1,507,972

Percentage of Expenditures by Category

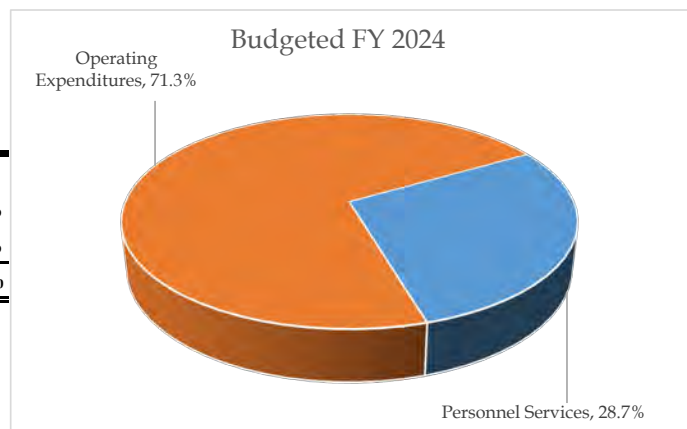
Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	32.6%	27.6%	24.4%	28.7%
Operating Expenditures	67.4%	72.4%	75.6%	71.3%
Capital Outlay	0.0%	0.0%	0.0%	0.0%
Transfers	0.0%	0.0%	0.0%	0.0%
Reserves/Interfund Loans	0.0%	0.0%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Vehicle Maintenance Fund Expenditure Summary

Comparison by Category

	Budgeted FY 2023	Budgeted FY 2024	Dollar Change	Percentage Change
Personnel Services	372,339	433,241	60,902	16.4%
Operating Expenditures	1,152,096	1,074,731	(77,365)	-6.7%
Total Revenues	\$ 1,524,435	\$ 1,507,972	\$ (16,463)	-1.1%

Source	Percentage
Personnel Services	28.7%
Operating Expenditures	71.3%
Total	100.0%



Vehicle Maintenance - Expenditures

Acct. #	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
12	Regular Salaries & Wages	251,995	236,762	259,205	297,144	37,939	14.6%
14	Overtime	4,963	16,889	7,500	7,500	-	0.0%
15	Special Pay	3,260	3,010	3,200	3,200	-	0.0%
21	FICA Taxes	18,808	19,050	20,441	23,343	2,902	14.2%
22	Retirement Contribution	22,642	21,574	24,346	27,760	3,414	14.0%
23	Life & Health Insurance	63,640	45,716	52,621	68,431	15,810	30.0%
24	Worker's Compensation	4,577	4,577	5,026	5,863	837	16.7%
25	Unemployment Compensation	678	(1,640)	-	-	-	0.0%
26	Other Postemployment Benefit	2,446	(8,250)	-	-	-	0.0%
	Personnel Services	\$ 373,009	\$ 337,688	\$ 372,339	\$ 433,241	\$ 60,902	16.4%
31	Professional Services	-	50	-	-	-	0.0%
32	Accounting & Auditing	865	-	940	940	-	0.0%
34	Other Contractual Service	209	1,067	2,300	2,000	(300)	-13.0%
40	Travel Per Diem	1,861	4,324	3,400	5,000	1,600	47.1%
41	Communication Services	1,137	996	1,000	1,000	-	0.0%
42	Freight & Postage	2	-	50	50	-	0.0%
44	Rents & Leases	1,264	1,834	2,052	1,462	(590)	-28.8%
45	Insurance	9,661	16,434	18,540	18,417	(123)	-0.7%
46	Repairs & Maintenance	13,624	17,129	10,300	10,300	-	0.0%
46-04	Vehicle Maintenance Repairs	18,647	21,813	5,263	11,240	5,977	113.6%
46-05	Vehicle Maintenance Parts	281,891	287,182	365,053	419,037	53,984	14.8%
47	Printing & Binding	-	110	-	-	-	0.0%
49	Other Current Charges	1,009	(1,571)	-	-	-	0.0%
51	Office Supplies	149	301	500	500	-	0.0%
52	Operating Supplies	29,229	31,877	20,450	20,750	300	1.5%
52-11	Vehicle Fuel	384,595	477,370	705,048	570,435	(134,613)	-19.1%
54	Books-Publ-Subscriptions	1,033	879	3,200	2,600	(600)	-18.8%
55	Training	3,515	5,469	14,000	11,000	(3,000)	-21.4%
59	Depreciation	23,674	22,182	-	-	-	0.0%
	Operating Expenditures	\$ 772,365	\$ 887,446	\$ 1,152,096	\$ 1,074,731	\$ (77,365)	-6.7%
	Department Total	\$ 1,145,374	\$ 1,225,134	\$ 1,524,435	\$ 1,507,972	\$ (16,463)	-1.1%

Risk Management Fund

Risk Management Revenue/Expense Summary

Revenues by Source

	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Interest	687	(40,913)	4,002	7,500
Miscellaneous	-	-	-	-
Non-Revenue				
Reserves	-	-	143,315	-
Internal Services	746,664	843,344	927,538	1,108,917
Total Non-Revenue	746,664	843,344	1,070,853	1,108,917
Total Revenue	\$ 747,351	\$ 802,431	\$ 1,074,855	\$ 1,116,417

Expenditures by Category

Division/Program	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	-	-	-	-
Operating Expenditures	1,082,592	1,078,061	1,074,855	1,108,618
Capital Outlay	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	7,799
Total Expenditures	\$ 1,082,592	\$ 1,078,061	\$ 1,074,855	\$ 1,116,417

Risk Management Fund Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Interest	687	(40,913)	4,002	7,500
Non-Revenues - Reserves	-	-	143,315	-
Non-Revenues -Internal Services	746,664	843,344	927,538	1,108,917
Total Revenues	\$ 747,351	\$ 802,431	\$ 1,074,855	\$ 1,116,417

Percentage of Revenues by Source

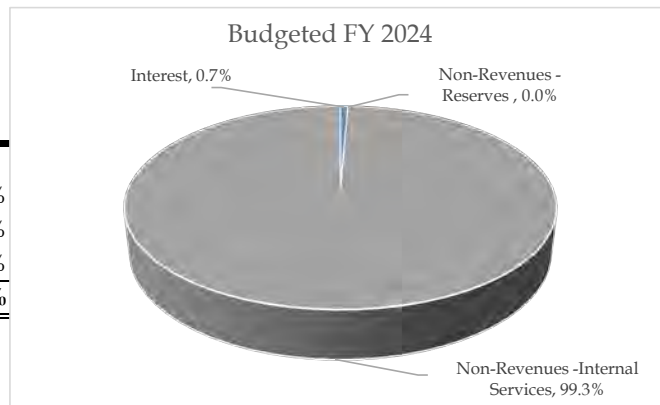
Source	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Charges for Services	0.1%	-5.1%	0.4%	0.7%
Non-Revenues - Reserves	0.0%	0.0%	13.3%	0.0%
Non-Revenues -Internal Services	99.9%	105.1%	86.3%	99.3%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Risk Management Fund Revenue Summary

Comparison by Source

	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
Interest	4,002	7,500	3,498	87.4%
Non-Revenues - Reserves	143,315	-	(143,315)	-100.0%
Non-Revenues -Internal Services	927,538	1,108,917	181,379	19.6%
Total Revenues	\$ 1,074,855	\$ 1,116,417	\$ 41,562	3.9%

Source	Percentage
Interest	0.7%
Non-Revenues - Reserves	0.0%
Non-Revenues -Internal Services	99.3%
Total	100.0%



Risk Management Fund - Revenues

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Interest					
361.10-00	Interest on Investments	224	32	4,002	7,500
361.10-05	Unreal Gain/Loss	(3,169)	(44,380)	-	-
361.10-24	BOA	10	4	-	-
361.20-00	State Board Interest	1,138	3,432		
361.40-01	Federal Farm Credit Bank	597	-	-	-
361.40-02	Federal Home Loan Bank	-	2,252		
361.40-04	Federal Home Loan Mtg Cor	2,158	-	-	-
361.80-01	FMIVT 1-3 YR High Quality	-	(161)	-	-
361.80-02	FMIVT Intermediate High Quality	(271)	(2,092)	-	-
	Interest	\$ 687	\$ (40,913)	\$ 4,002	\$ 7,500
Reserves					
389.01-00	Cash Carryover	-	-	143,315	-
	Reserves	\$ -	\$ -	\$ 143,315	\$ -
Internal Services					
395.01-00	General Fund	379,947	396,944	439,736	507,663
395.44-01	Sanitation	39,637	47,600	47,961	52,757
395.44-02	Water and Sewer	276,809	343,496	379,014	481,586
395.44-05	Harbormaster	5,006	5,508	6,057	6,663
395.44-06	Stormwater	7,326	8,060	8,864	9,750
395.44-07	Golf Course	30,119	33,132	36,444	40,089
395.55-05	Vehicle Maintenance	7,820	8,604	9,462	10,409
		\$ 746,664	\$ 843,344	\$ 927,538	\$ 1,108,917
	Non Revenue Totals	\$ 746,664	\$ 843,344	\$ 1,070,853	\$ 1,108,917
	Department Total	\$ 747,351	\$ 802,431	\$ 1,074,855	\$ 1,116,417

Risk Management Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	-	-	-	-
Operating Expenditures	1,082,592	1,078,061	1,074,855	1,108,618
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	7,799
Total Expenditures	\$ 1,082,592	\$ 1,078,061	\$ 1,074,855	\$ 1,116,417

Percentage of Expenditures by Category

Expenditure Classification	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Personnel Services	0.0%	0.0%	0.0%	0.0%
Operating Expenditures	100.0%	100.0%	100.0%	99.3%
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%	0.0%	0.7%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Risk Management - Expenditures

Acct.#	Account Description	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024	Change 2023-2024	Percentage Change
31	Professional Services	-	15,000	-	-	-	0.0%
32	Accounting & Auditing	740	-	615	1,400	785	127.6%
34	Other Contractual Service	25,993	47,086	39,000	42,000	3,000	7.7%
45	Insurance	-	6,910	-	-	-	0.0%
45-01	Premium	749,564	846,958	928,740	958,968	30,228	3.3%
45-02	Claims	292,013	140,914	100,000	100,000	-	0.0%
45-03	Claims Paid by the City	-	5,538	-	-	-	0.0%
52	Operating Supplies	1,511	3,497	4,500	4,750	250	5.6%
55	Training	-	-	2,000	1,500	(500)	-25.0%
59	Depreciation	12,771	12,158	-	-	-	0.0%
	Operating Expenditures	\$ 1,082,592	\$ 1,078,061	\$ 1,074,855	\$ 1,108,618	\$ 33,763	3.1%
99	Non-Operating	-	-	-	7,799	7,799	100.0%
	Non-Operating	\$ -	\$ -	\$ -	\$ 7,799	\$ 7,799	100.0%
	Department Total	\$ 1,082,592	\$ 1,078,061	\$ 1,074,855	\$ 1,116,417	\$ 41,562	3.9%

FY 2024 Annual Budget Capital Improvement Program



City of Tarpon Springs

Capital Improvement Program (CIP)

Fiscal Years 2024 to 2028

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 2024. 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 2024 to 2028

The adopted CIP for FY 2024 to FY 2028 includes projects totaling \$29,514,834, with \$8,005,012 included in FY 2024. This document contains CIP Projects Summary by Function, CIP Projects by Sources, CIP Project Summary for FY 2024 to FY 2028, 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 2024. The adopted Capital Outlay for Fiscal Year 2024 totals \$444,500. 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

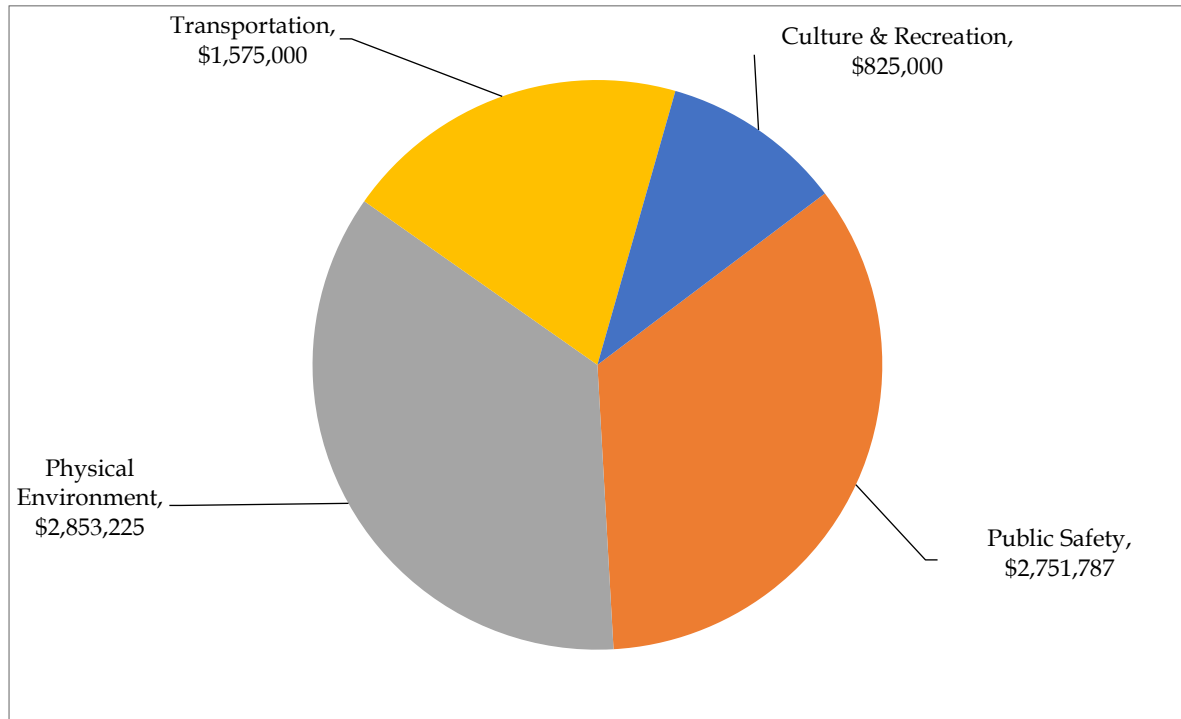
Local Option Sales Tax (Penny for Pinellas): The Local Option Sales Tax is established as a Capital Project Fund which accounts for the receipt and expenditure of the City's portion of the Local Option Infrastructure Surtax (One Cent Sales Tax) levied by Pinellas County for a 10-year period beginning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

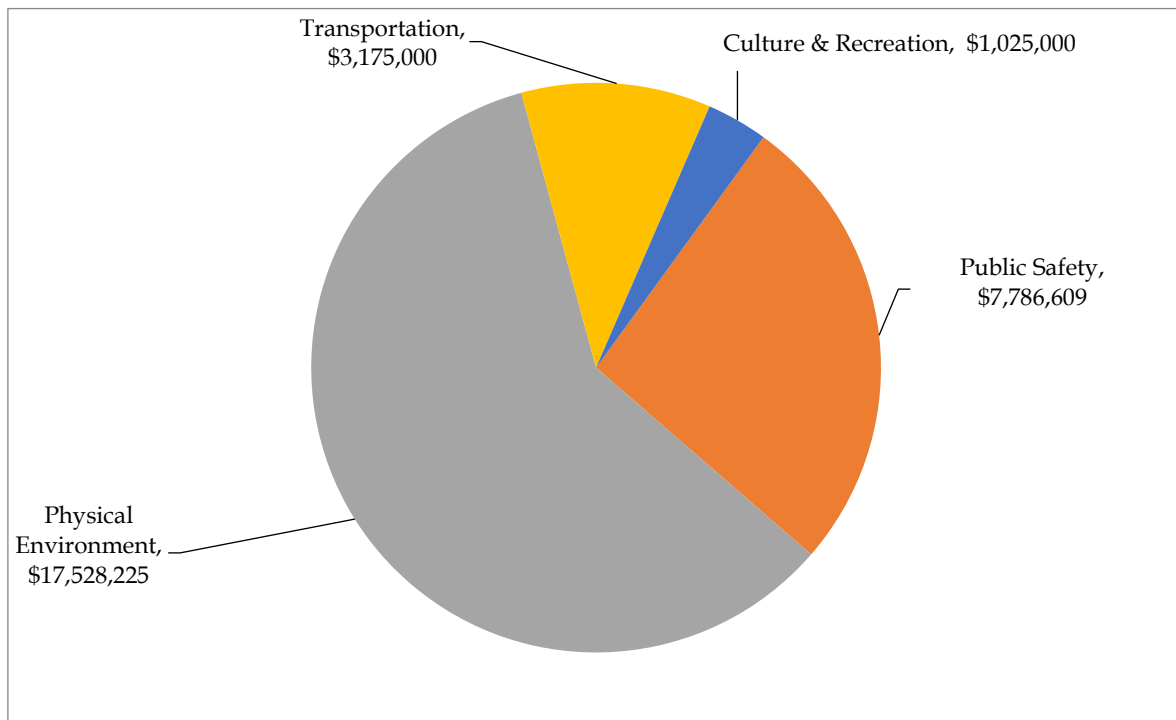
Water Impact Fee: The Water Impact Fee is established as an Enterprise Fund which accounts for the receipt and expenditure of the Water Impact Fee levied on new construction. These funds may only be used for new capital growth related to Water facilities. The current fee for a new residence is \$2,320.

Capital Improvements Program Project Summary by Function

Fiscal Year 2024 Projects - \$8,005,012

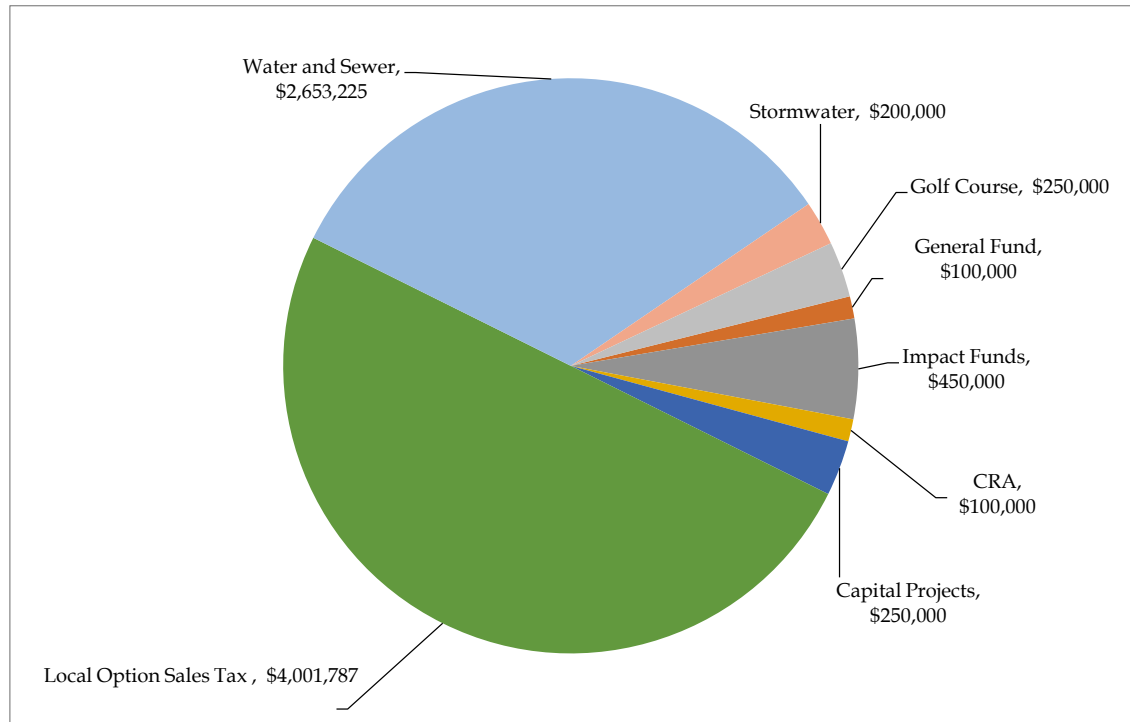


Fiscal Year 2024 - 2028 Projects - \$29,514,834

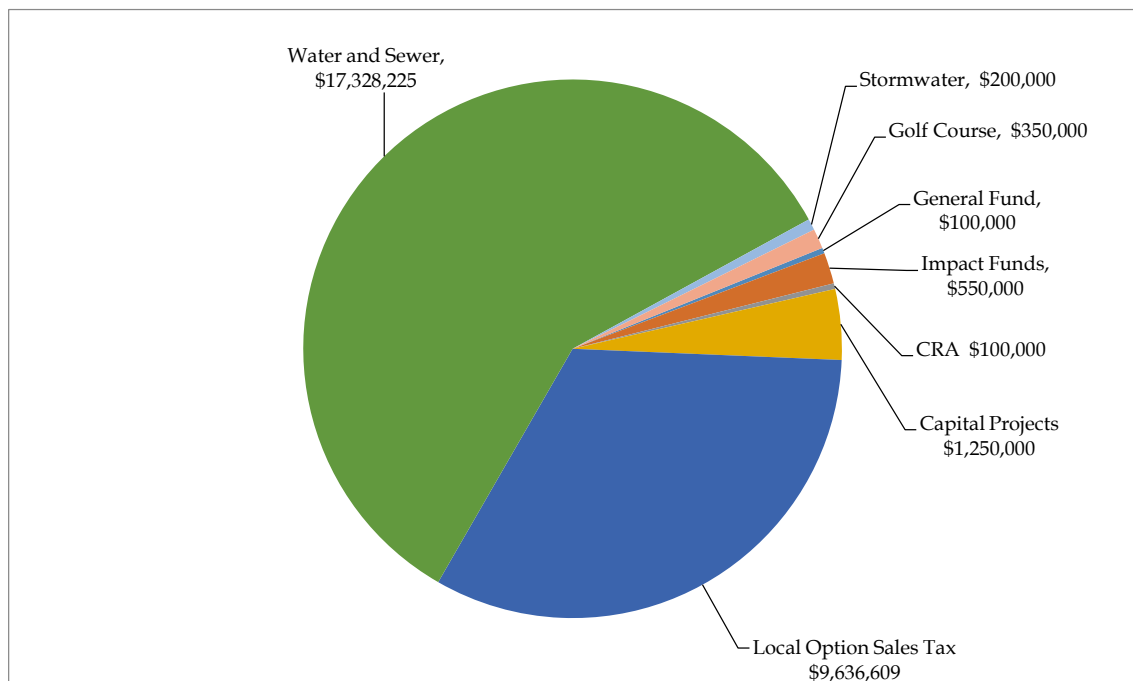


Capital Improvements Program Project Summary - Sources/Funds

Fiscal Year 2024 Projects - \$8,005,012



Fiscal Year 2024 - 2028 Projects - \$29,514,834



Capital Improvements Program Project Summary

Project	FY2024	FY2025	FY2026	FY2027	FY2028	5 Year Total
Public Safety						
Police Vehicles Replacement	\$ 475,666	\$ 500,000	\$ 525,000	\$ 550,000	\$ 575,000	\$ 2,625,666
Motorola Radios & System	301,000	-	-	-	-	301,000
Fire Station 70 Construction	1,300,000	1,500,000	-	-	-	2,800,000
Fire Replacement Staff Vehicles	60,000	60,000	60,000	60,000	60,000	300,000
Fire Truck Lease 2022	196,889	196,889	196,889	196,889	196,889	984,445
Fire Truck Lease 2021	178,633	178,633	178,633	-	-	535,899
Fire Replacement ALS Engine #5567-Ladder	239,599	-	-	-	-	239,599
Public Safety Total	\$ 2,751,787	\$ 2,435,522	\$ 960,522	\$ 806,889	\$ 831,889	\$ 7,786,609
Physical Environment						
Water:						
Water Plant						
Additional CIP Costs	\$ -	\$ 250,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 850,000
Future Raw Water Wells	173,225	200,000	-	-	-	373,225
Well Field Improvements/Meters/VFD/Pumps	200,000	85,000	75,000	75,000	75,000	510,000
Outfall Permit Renewal	-	50,000	-	-	-	50,000
Permitting for Raw Water Supply Expansion	150,000	-	-	-	-	150,000
Membrane Element Replacement	-	500,000	100,000	500,000	100,000	1,200,000
Water Storage Master Plan & Maintenance	-	-	75,000	-	-	75,000
4305 Buildings	-	-	25,000	25,000	25,000	75,000
Compliance Monitoring Equipment	-	25,000	-	25,000	-	50,000
Water Quality Improvements	-	25,000	25,000	25,000	25,000	100,000
Water Supply/Well Systems						
Scada Improvements/Flow Meters	-	-	25,000	-	-	25,000
Water Conservation Programs	-	250,000	-	-	-	250,000
Water Distribution						
Hydrant Improvements	110,000	50,000	50,000	50,000	50,000	310,000
Utilities For Other Projects (Water)	300,000	250,000	250,000	250,000	250,000	1,300,000
Lead and Copper Rule Management	70,000	-	-	-	-	70,000
Water Pipe/Valve Replacement Program-To be Designated in FY 2024 through FY 2028	200,000	250,000	700,000	250,000	-	1,400,000
Water Line Replacement/Repairs	-	250,000	250,000	250,000	250,000	1,000,000
Geographical Information System (GIS)	-	60,000	60,000	60,000	60,000	240,000
Meter Repair						
Meter Change Out/Upgrade Program	250,000	100,000	100,000	100,000	100,000	650,000
Water Total	\$ 1,453,225	\$ 2,345,000	\$ 1,935,000	\$ 1,810,000	\$ 1,135,000	\$ 8,678,225
Sewer:						
Sewage Collection						
Sewer System Improvements - Manhole and Sewer Line Rehabilitation	\$ 150,000	\$ 400,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,450,000
Manhole Lining	70,000	-	-	-	-	70,000
Force Main Improvements	-	150,000	300,000	150,000	300,000	900,000
Utilities For Other Projects (Sewer)	300,000	100,000	100,000	100,000	100,000	700,000
Gravity System Replacements	-	250,000	-	-	-	250,000
Septic to Sanitary Sewer Conversion	-	500,000	-	-	-	500,000
Miscellaneous Sewer Expansion	-	200,000	-	200,000	-	400,000
Sewage Treatment - Wastewater Treatment Plant (WWTP)						
Corrosion Control Program	-	30,000	30,000	30,000	30,000	120,000
Filter Rehabilitation	-	-	300,000	-	-	300,000
Scada Upgrade	-	-	-	400,000	-	400,000
Pump Station Rehabilitation	-	20,000	60,000	50,000	50,000	180,000
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
Plant Repermitting	50,000	-	-	-	-	50,000
Aeration Basin Concrete Rehab	400,000	-	-	-	-	400,000
Chemical Feed System Upgrade	-	20,000	-	-	-	20,000
Clean All Basins	-	60,000	-	-	-	60,000
Repave Treatment Plant Roadway	-	-	-	15,000	-	15,000
Biological Process Evaluation Future Expansion	-	100,000	-	-	-	100,000
Main Generator and Switch Gear Replacement	-	-	-	300,000	-	300,000
Building Improvements/Upgrades	-	25,000	250,000	25,000	25,000	325,000
Sewage Lift Stations						
Wet Well Rehabilitation	-	80,000	80,000	80,000	80,000	320,000
Dry Well Rehabilitation	-	60,000	60,000	60,000	60,000	240,000
Control System Improvements	-	55,000	55,000	55,000	55,000	220,000
Infill Expansion	-	70,000	65,000	50,000	75,000	260,000
DFS SCADA Cybersecurity Updates	100,000	-	-	-	-	100,000

Capital Improvements Program Project Summary

Project	FY2024	FY2025	FY2026	FY2027	FY2028	5 Year Total
Force Main Piggings Program	60,000	-	-	-	-	60,000
Submersible Pump Replacement	70,000	75,000	75,000	75,000	75,000	370,000
Station Rehab Design	-	110,000	-	-	-	110,000
Electric Service Improvements	-	40,000	40,000	40,000	40,000	160,000
General Building Improvements	-	20,000	20,000	20,000	20,000	80,000
Sewer Total	\$ 1,200,000	\$ 2,475,000	\$ 1,795,000	\$ 1,950,000	\$ 1,230,000	\$ 8,650,000
Water, Sewer, and Reclaimed Total	\$ 2,653,225	\$ 4,820,000	\$ 3,730,000	\$ 3,760,000	\$ 2,365,000	\$ 17,328,225
Stormwater:						
City Wide Pipelining Program	\$ 134,000	\$ -	\$ -	\$ -	\$ -	\$ 134,000
Chevy Silverado	66,000	-	-	-	-	91,000
Stormwater Total	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Physical Environment Total	\$ 2,853,225	\$ 4,820,000	\$ 3,730,000	\$ 3,760,000	\$ 2,365,000	\$ 17,528,225
Transportation						
Sidewalks	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Annual Street Paving	-	150,000	-	150,000	-	300,000
Brick Street & Road Reconstruction	300,000	150,000	300,000	150,000	300,000	1,200,000
River & Bayou Dredging	1,100,000	-	-	-	-	1,100,000
Downtown Flex Pave	35,000	-	-	-	-	35,000
Landscape Improvements	40,000	-	-	-	-	40,000
Transportation Total	\$ 1,575,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 3,175,000
Culture & Recreation						
Sunset Beach Pavillions	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 150,000
Mother Meres Improvements	25,000	-	-	-	-	25,000
Library Improvements	500,000	-	-	-	-	500,000
Conceptual Design for Clubhouse, Parking, & Drainage	50,000	-	-	-	-	50,000
Bridge Replacement	-	100,000	-	-	-	100,000
Tee Box Reconstruction	200,000	-	-	-	-	200,000
Culture & Recreation Total	\$ 825,000	\$ 150,000	\$ 50,000	\$ -	\$ -	\$ 1,025,000
Total	\$ 8,005,012	\$ 7,805,522	\$ 5,140,522	\$ 4,966,889	\$ 3,596,889	\$ 29,514,834

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 82,219	\$ 79,990	\$ 81,358	\$ 86,407	\$ 95,221
<u>Revenues:</u>					
Local Option Gas Tax	347,255	350,728	354,235	357,777	361,355
Interest Earnings	516	640	814	1,037	1,143
Total Revenues	347,771	351,368	355,049	358,814	362,498
Total Sources	429,990	431,358	436,407	445,221	457,719
<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	\$ 79,990	\$ 81,358	\$ 86,407	\$ 95,221	\$ 107,719

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 510,846	\$ 510,846	\$ 510,846	\$ 510,846	\$ 510,846
<u>Revenues:</u>					
Impact Fees	61,492	63,337	65,237	67,194	69,210
Interest Earnings/Misc	2,883	4,087	5,108	6,130	6,130
Total Revenues	64,375	67,424	70,345	73,324	75,340
Total Sources	575,221	578,270	581,191	584,170	586,186
<u>Expenditures/Projects:</u>					
Public Safety:					
Available for Capital Projects	64,375	67,424	70,345	73,324	75,340
Total Expenditures/Projects	64,375	67,424	70,345	73,324	75,340
Ending Working Capital - Projected	\$ 510,846	\$ 510,846	\$ 510,846	\$ 510,846	\$ 510,846

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160
Revenues:					
Impact Fees	52,998	54,588	56,226	57,913	59,650
Interest Earnings	-	89	112	134	134
Total Revenues	52,998	54,677	56,338	58,047	59,784
Total Sources	64,158	65,837	67,498	69,207	70,944
Expenditures/Projects:					
Public Safety:					
Available for Capital Projects	31,304	54,677	56,338	58,047	59,784
Repayment of Loan to Sanitation Fund (Loan will be paid in full by FY 2024)	21,694	-	-	-	-
Total Expenditures/Projects	52,998	54,677	56,338	58,047	59,784
Ending Working Capital - Projected	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160	\$ 11,160

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 436,991	\$ 83,422	\$ 83,422	\$ 83,422	\$ 83,422
Revenues:					
Impact Fees	43,809	45,123	46,477	47,871	49,307
Interest Earnings	2,622	667	834	1,001	1,001
Total Revenues	46,431	45,790	47,311	48,872	50,308
Total Sources	483,422	129,212	130,733	132,294	133,730
Expenditures/Projects:					
Culture & Recreation:					
Library Improvements	400,000	-	-	-	-
Available for Capital Projects	-	45,790	47,311	48,872	50,308
Total Expenditures/Projects	400,000	45,790	47,311	48,872	50,308
Ending Working Capital - Projected	\$ 83,422	\$ 83,422	\$ 83,422	\$ 83,422	\$ 83,422

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 48,031	\$ 48,031	\$ 48,031	\$ 48,031	\$ 48,031
Revenues:					
Impact Fees	116,038	119,519	123,105	126,798	130,602
Interest Earnings	238	384	480	576	576
Total Revenues	116,276	119,903	123,585	127,374	131,178
Total Sources	164,307	167,934	171,616	175,405	179,209
Expenditures/Projects:					
Culture & Recreation:					
Sunset Beach Pavillons	50,000	50,000	50,000	-	-
Available for Capital Projects	66,276	69,903	73,585	127,374	131,178
Total Expenditures/Projects	116,276	119,903	123,585	127,374	131,178
Ending Working Capital - Projected	\$ 48,031	\$ 48,031	\$ 48,031	\$ 48,031	\$ 48,031

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 112,753	\$ 112,753	\$ 112,753	\$ 112,753	\$ 112,753
Revenues:					
Impact Fees	15,206	15,662	16,132	16,616	17,114
Interest Earnings	506	902	1,128	1,353	1,353
Total Revenues	15,712	16,564	17,260	17,969	18,467
Total Sources	128,465	129,317	130,013	130,722	131,220
Expenditures/Projects:					
General Government:					
Available for Capital Projects	15,712	16,564	17,260	17,969	18,467
Total Expenditures/Projects	15,712	16,564	17,260	17,969	18,467
Ending Working Capital - Projected	\$ 112,753	\$ 112,753	\$ 112,753	\$ 112,753	\$ 112,753

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 142,345	\$ 142,345	\$ 142,345	\$ 142,345	\$ 142,345
Revenues:					
Impact Fees	93,686	96,497	99,391	102,373	105,444
Interest Earnings	310	1,139	1,423	1,708	1,708
Total Revenues	93,996	97,636	100,814	104,081	107,152
Total Sources	236,341	239,981	243,159	246,426	249,497
Expenditures/Projects:					
Transportation:					
Available for Capital Projects	93,996	97,636	100,814	104,081	107,152
Total Expenditures/Projects	93,996	97,636	100,814	104,081	107,152
Ending Working Capital - Projected	\$ 142,345	\$ 142,345	\$ 142,345	\$ 142,345	\$ 142,345

Capital Improvement Program

Funding Source for Project

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 301,920	\$ 301,920	\$ 915,624	\$ 1,576,487	\$ 2,286,551
Revenues:					
City TIF	467,083	495,248	520,159	546,323	573,803
County TIF	419,369	444,657	467,023	490,514	515,187
Other	3,978	2,415	9,156	15,765	22,866
Total Revenues	890,430	942,320	996,338	1,052,602	1,111,856
Total Sources	1,192,350	1,244,240	1,911,962	2,629,089	3,398,407
Expenditures/Projects:					
Personnel	134,017	138,038	142,179	146,444	148,721
Operating	87,940	90,578	93,296	96,094	98,977
Capital Outlay:					
Downtown Flex Pave	35,000	-	-	-	-
Mother Meres Improvements	25,000	-	-	-	-
Ground Cover	40,000	-	-	-	-
Grants	100,000	100,000	100,000	100,000	100,000
Loan Repayment to Sanitation Fund	100,000	-	-	-	-
Fund Balance Reserve	368,473	-	-	-	-
Total Expenditures/Projects	890,430	328,616	335,475	342,538	347,698
Ending Working Capital - Projected	\$ 301,920	\$ 915,624	\$ 1,576,487	\$ 2,286,551	\$ 3,050,709

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 16,999	\$ 16,999	\$ 16,999	\$ 16,999	\$ 16,999
<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	266,999	266,999	266,999	266,999	266,999
<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	-
Brick Street & Road Reconstruction	150,000	-	150,000	-	150,000
Total Expenditures/Projects	250,000	250,000	250,000	250,000	250,000
Ending Working Capital - Projected	\$ 16,999	\$ 16,999	\$ 16,999	\$ 16,999	\$ 16,999

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 1,643,938	\$ 1,557,082	\$ 1,472,653	\$ 1,387,380	\$ 1,304,029
<u>Revenues:</u>					
Interest Earnings	13,144	15,571	14,727	16,649	15,648
Total Revenues	13,144	15,571	14,727	16,649	15,648
Total Sources	1,657,082	1,572,653	1,487,380	1,404,029	1,319,677
<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	\$ 1,557,082	\$ 1,472,653	\$ 1,387,380	\$ 1,304,029	\$ 1,219,677

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 189,284	\$ 63,036	\$ 1,442,833	\$ 4,413,548	\$ 7,640,321
Revenues:					
One Cent Local Option Sales Tax	3,751,402	3,863,944	3,979,862	4,099,258	4,222,236
Intergovernmental - Fire Reserve at County	64,137	41,375	41,375	24,404	24,404
Interest Earnings	60,000	60,000	60,000	60,000	60,000
Total Revenues	3,875,539	3,965,319	4,081,237	4,183,662	4,306,640
Total Sources	4,064,823	4,028,355	5,524,069.62	8,597,210	11,946,961
Expenditures:					
Public Safety:					
Fire Station 70 Replacement Construction	1,300,000	1,500,000	-	-	-
Police Vehicles	475,666	500,000	525,000	550,000	575,000
Fire- Replacement Staff Vehicles	60,000	60,000	60,000	60,000	60,000
Motorola Radios & System	301,000	-	-	-	-
Fire Truck Lease 2022	196,889	196,889	196,889	196,889	196,889
Fire Truck Lease 2021	178,633	178,633	178,633	-	-
Fire Ladder Truck Lease	239,599	-	-	-	-
Public Safety Total	2,751,787	2,435,522	960,522	806,889	831,889
Transportation:					
Brick Street & Road Reconstruction Program	150,000	150,000	150,000	150,000	150,000
River & Bayou Dredging	1,100,000	-	-	-	-
Transportation Total	1,250,000	150,000	150,000	150,000	150,000
Total Expenditures/Projects	4,001,787	2,585,522	1,110,522	956,889	981,889
Ending Working Capital - Projected	\$ 63,036	\$ 1,442,833	\$ 4,413,548	\$ 7,640,321	\$ 10,965,072

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 2024, 2.75% annually for FY 2025 thru FY 2028
 Restriction on Use: Water-Sewer Operations

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 7,838,137	\$ 7,081,616	\$ 5,399,371	\$ 4,449,722	\$ 3,580,197
Revenues:					
Water-Sewer Fees	17,225,739	17,742,511	18,274,787	18,823,030	19,387,721
Other Operating Revenue	1,274,001	1,312,221	1,351,588	1,392,135	1,433,899
Interest Earnings	250,000	225,000	215,000	215,000	215,000
Total Revenues	18,749,740	19,279,732	19,841,375	20,430,165	21,036,620
Total Sources	26,587,877	26,361,348	25,240,746	24,879,887	24,616,817
Expenditures/Projects:					
Personnel	7,502,210	7,727,276	7,959,095	8,197,867	8,443,803
Operating	6,547,595	6,744,023	6,946,344	7,154,734	7,369,376
Transfers Out	1,479,979	1,524,378	1,570,110	1,617,213	1,665,729
Other Non Operating	60,000	11,000	12,000	12,000	12,000
Debt Service	2,044,801	2,043,300	2,045,475	2,041,876	2,041,375
Capital:					
Capital Outlay -Minor	279,741	20,000	20,000	20,000	20,000
Capital Projects:					
Water:					
Water Plant					
Additional CIP Project Costs	-	250,000	200,000	200,000	200,000
Future Raw Water Wells	173,225	200,000	-	-	-
Well Field Improvements/Meters/VFD/Pumps	200,000	85,000	75,000	75,000	75,000
Outfall Permit Renewal	-	50,000	-	-	-
Permitting for Raw Water Supply Expansion	150,000	-	-	-	-
Membrane Element Replacement	-	500,000	100,000	500,000	100,000
Water Storage Master Plan & Maintenance	-	-	75,000	-	-
4305 Buildings	-	-	25,000	25,000	25,000
Compliance Monitoring Equipment	-	25,000	-	25,000	-
Water Quality Improvements	-	25,000	25,000	25,000	25,000
Water Supply/Well Systems					
Scada Improvements/Flow Meters	-	-	25,000	-	-
Water Conservation Programs	-	250,000	-	-	-
Water Distribution					
Hydrant Improvements	110,000	50,000	50,000	50,000	50,000
Utilities for other Projects (Water)	300,000	250,000	250,000	250,000	250,000
Lead and Copper Rule Management	70,000	-	-	-	-
Water Pipe/Valve Replacement					
Program-To be Designated in FY 2024 through FY 2028	200,000	250,000	700,000	250,000	-
Water Line Replacements/Repairs	-	250,000	250,000	250,000	250,000
Geographical Information System (GIS)	-	60,000	60,000	60,000	60,000
Meter Repair					
Meter Change Out/Upgrade Program	250,000	100,000	100,000	100,000	100,000
Water Total	1,453,225	2,345,000	1,935,000	1,810,000	1,135,000

Capital Improvement Program Funding Source for Project

Water-Sewer Fund

Sewer:		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Sewage Collection						
	Sewer System Improvements - Manhole and Sewer Line Rehabilitation	150,000	400,000	300,000	300,000	300,000
	Manhole Lining	70,000	-	-	-	-
	Force Main Improvements	-	150,000	300,000	150,000	300,000
	Utilities for other Projects (Sewer)	300,000	100,000	100,000	100,000	100,000
	Gravity System Replacements	-	250,000	-	-	-
	Septic to Sanitary Sewer Conversion	-	500,000	-	-	-
	Miscellaneous Sewer Expansion	-	200,000	-	200,000	-
Sewage Treatment - Wastewater Treatment Plant (WWTP)						
	Corrosion Control Program	-	30,000	30,000	30,000	30,000
	Filter Rehabilitation	-	-	300,000	-	-
	Scada Upgrade	-	-	-	400,000	-
	Pump Station Rehabilitation	-	20,000	60,000	50,000	50,000
	Disinfection System Upgrade	-	-	40,000	-	-
	Security Improvements	-	-	20,000	-	20,000
	Sludge Process Improvements	-	110,000	-	-	-
	Plant Repermitting	50,000	-	-	-	-
	Aeration Basin Concrete Rehab	400,000	-	-	-	-
	Chemical Feed System Upgrade	-	20,000	-	-	-
	Clean All Basins	-	60,000	-	-	-
	Repave Treatment Plant Roadway	-	-	-	15,000	-
	Biological Process evaluation Future Expansion	-	100,000	-	-	-
	Main Generator and Switch Gear Replacement	-	-	-	300,000	-
	Building Improvements/Upgrades	-	25,000	250,000	25,000	25,000
Sewage Lift Stations						
	Wet Well Rehabilitation	-	80,000	80,000	80,000	80,000
	Dry Well Rehabilitation	-	60,000	60,000	60,000	60,000
	Control System Improvements	-	55,000	55,000	55,000	55,000
	Infill Expansion	-	70,000	65,000	50,000	75,000
	DFS SCADA Cybersecurity Improvements	100,000	-	-	-	-
	Force Main Pigging Program	60,000	-	-	-	-
	Submersible Pump Replacement	70,000	75,000	75,000	75,000	75,000
	Station Rehab. Design	-	110,000	-	-	-
	Electric Service Improvements	-	40,000	40,000	40,000	40,000
	General Building Improvements	-	20,000	20,000	20,000	20,000
Sewer Total		1,200,000	2,475,000	1,795,000	1,950,000	1,230,000
	Total Capital Projects	2,653,225	4,820,000	3,730,000	3,760,000	2,365,000
Total Expenditures/Projects		20,567,551	22,889,977	22,283,024	22,803,690	21,917,283
Ending Working Capital - Projected Based on CIP 60% Execution		\$ 7,081,616	\$ 5,399,371	\$ 4,449,722	\$ 3,580,197	\$ 3,645,534

*Revenue Sufficiency Study in Progress

Capital Projects Under Revision

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 901,511	\$ 901,511	\$ 901,511	\$ 901,511	\$ 901,511
<u>Revenues:</u>					
Sewer Impact Fees	227,223	231,767	236,403	241,131	245,953
Interest Earnings	5,415	7,212	9,015	10,818	10,818
Total Revenues	232,638	238,979	245,418	251,949	256,771
Total Sources	1,134,149	1,140,490	1,146,929	1,153,460	1,158,282
<u>Expenditures/Projects:</u>					
Physical Environment:					
Available for Capital Projects	232,638	238,979	245,418	251,949	256,771
Total Expenditures/Projects	232,638	238,979	245,418	251,949	256,771
Ending Working Capital - Projected	\$ 901,511	\$ 901,511	\$ 901,511	\$ 901,511	\$ 901,511

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 1,692,759	\$ 1,692,759	\$ 1,692,759	\$ 1,692,759	\$ 1,692,759
Revenues:					
Water Impact Fees	302,798	308,854	315,031	321,331	327,758
Interest Earnings	10,162	13,542	16,928	20,313	20,313
Total Revenues	312,960	322,396	331,959	341,644	348,071
Total Sources	2,005,719	2,015,155	2,024,718	2,034,403	2,040,830
Expenditures/Projects:					
Physical Environment:					
Available for Capital Projects	312,960	322,396	331,959	341,644	348,071
Total Expenditures/Projects	312,960	322,396	331,959	341,644	348,071
Ending Working Capital - Projected	\$ 1,692,759	\$ 1,692,759	\$ 1,692,759	\$ 1,692,759	\$ 1,692,759

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 \$ 10.15

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Working Capital - Projected	\$ 346,730	\$ 346,730	\$ 787,256	\$ 1,278,092	\$ 1,821,687
Revenues:					
Stormwater Fees	2,038,395	2,133,395	2,228,395	2,323,395	2,418,395
Stormwater Delinquent Fees	12,469	12,531	12,594	12,657	12,720
Off Duty Employees	415	420	420	420	420
Interest Earnings	-	3,467	9,447	19,171	27,325
Total Revenues	2,051,279	2,149,813	2,250,856	2,355,643	2,458,860
Total Sources	2,398,009	2,496,543	3,038,112	3,633,735	4,280,547
Expenditures/Projects:					
Personnel	752,898	775,485	798,749	822,712	847,393
Operating	642,843	662,128	681,992	702,452	723,525
Transfers Out	164,069	171,674	179,279	186,884	194,489
Capital:					
Capital Outlay	-	100,000	100,000	100,000	100,000
Capital Projects:					
City Wide Pipelining Program	134,000	-	-	-	-
Chevy Silverado 2500	66,000	-	-	-	-
Total Capital Projects	200,000	-	-	-	-
Fund Balance Reserve	291,469	-	-	-	-
Total Expenditures/Projects	2,051,279	1,709,287	1,760,020	1,812,048	1,865,407
Ending Working Capital - Projected	\$ 346,730	\$ 787,256	\$ 1,278,092	\$ 1,821,687	\$ 2,415,140

Capital Improvement Program

Funding Source for Project

Golf Course Fund

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

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Net Position - Projected	\$ 124,375	\$ 124,375	\$ 288,815	\$ 523,071	\$ 726,491
Revenues:					
Golf Course Fees	1,966,500	1,986,165	2,006,027	2,026,087	2,046,348
Interest/Other	-	1,244	2,888	5,231	7,265
Total Revenues	1,966,500	1,987,409	2,008,915	2,031,318	2,053,613
Total Sources	2,090,875	2,111,784	2,297,730	2,554,389	2,780,104
Expenditures/Projects:					
Personnel	613,609	632,017	650,978	670,507	690,622
Operating	1,059,177	1,090,952	1,123,681	1,157,391	1,192,113
Capital:					
Capital Outlay -Minor	-	-	-	-	-
Conceptual Design for Clubhouse, Parking, & Drainage	50,000	-	-	-	-
Tee Box Reconstruction	200,000	-	-	-	-
Bridge Replacement	-	100,000	-	-	-
Reserve for Fund Balance	43,714	-	-	-	-
Total Expenditures/Projects	1,966,500	1,822,969	1,774,659	1,827,898	1,882,735
Ending Net Position - Projected	\$ 124,375	\$ 288,815	\$ 523,071	\$ 726,491	\$ 897,369

Capital Improvement Program & Capital Requests FY 2024

Fund	Department	Description	Cost
General Fund			
Unassigned Fund Balance:			
	Library	Books, E-books, Audiobooks, DVDs, CDs, Publications Databases, Digital & Other Materials	\$ 91,559
General Fund Unassigned Total			\$ 91,559
Restricted Fund Balance:			
	Tree Bank	Drone	\$ 11,000
		HP Designjet Multifuntion Printer	\$ 14,000
			\$ 25,000
	Cemetery Perpetual Care Fund:	Phased Turf Improvement Program, Sod	\$ 14,700
		Utility Vehicle	\$ 16,000
Cemetery Perpetual Care Total			\$ 30,700
Donations:			
	Library Memorial	Library Improvments	\$ 100,000
		Digital Resources, Items for Special Collections	\$ 9,000
Library Memorial Total			\$ 109,000
General Fund Restricted Total			\$ 164,700
General Fund Total			\$ 256,259
Special Revenue Funds			
	ARPA	Available for Future Capital Projects	\$ 177,906
Impacts	Police	Available for Future Capital Projects	\$ 64,375
	Fire	Available for Future Capital Projects	\$ 31,304
	Library	Library Improvments	\$ 400,000
	Recreation	Available for Future Capital Projects	\$ 66,276
		Sunset Beach Pavillions	\$ 50,000
	General Government	Available for Future Capital Projects	\$ 15,712
	Transportation	Available for Future Capital Projects	\$ 93,996
			\$ 721,663
Law Enforcement Programs			
	Federal Equitable Sharing	SWAT Equipment	\$ 8,500
Special Programs			
	Public Art Fund	Public Art Projects to be Determined	\$ 60,000
	Land Preservation Fund	Future Approved Land Purchases to be determined	\$ 10,000
	CRA	Downtown Flex Pave	\$ 35,000
		Mother Meres Improvements	\$ 25,000
		Landscape Improvements	\$ 40,000
			\$ 100,000
Special Revenue Funds Total			\$ 1,078,069
Capital Project Funds			
	Capital Project Fund	Brick Street & Road Reconstruction	\$ 150,000
		Annual Sidewalk Improvements	\$ 100,000
			\$ 250,000

Capital Improvement Program & Capital Requests FY 2024

Fund	Department	Description	Cost
Enterprise Funds	One Cent Local Option Sales Tax Fund	Fire Station 70 Construction	\$ 1,300,000
		Brick St and Road Reconstruction	\$ 150,000
		River & Bayou Dredging	\$ 1,100,000
			\$ 1,250,000
		Police Vehicles	\$ 475,666
		Motorola Radios & System	\$ 301,000
		Fire Staff Vehicles	\$ 60,000
			\$ 836,666
			\$ 3,386,666
		Capital Projects Total	\$ 3,636,666
Enterprise Funds	Water-Sewer Fund	Meter Readers	
		Replacement Chevy Silverado	\$ 46,743
		Water Distribution	
		Hydrant Improvements & Assessments	\$ 110,000
		Lead and Copper Rule Management	\$ 70,000
		Water Pipe/ Valve Replacement Program	\$ 200,000
		Utilities For Other Projects-Water	\$ 300,000
			\$ 680,000
		Meter Repair/Maint	
		Meter Change Out Program	\$ 250,000
		Water Treatment Plant	
		Future Raw Water Wells	\$ 173,225
		Well Field Improvements/Meters/VFD/Pumps	\$ 200,000
		Permitting for Raw Water Supply Expansion	\$ 150,000
			\$ 523,225
		Renewal and Replacement of Equipment	\$ 25,000
			\$ 548,225
		Sewage Collection	
		Manhole Lining	\$ 70,000
		Sewer System Improvements: Lining And ManHole	\$ 150,000
		Utilities For Other Projects : Sewer	\$ 300,000
			\$ 520,000
		Excavator Trailer	\$ 35,000
			\$ 555,000
		Sewage Treatment	
		Plant Repermitting	\$ 50,000
		Aeration Basin Concrete Rehab	\$ 400,000
			\$ 450,000
		Renewal and Replacement of Equipment	\$ 75,000
			\$ 525,000
		Sewage Lift Stations	
		DFS SCADA Cybersecurity Improvements	\$ 100,000
		Force Main Pigging Program	\$ 60,000
		Submersible Pump Replacement	\$ 70,000
			\$ 230,000
		Project Administration	
		2 New Vehicles for Employees	\$ 97,998
		Total Water-Sewer Fund	\$ 2,932,966
Impact Funds	Sewer Impact Fund	Available for Future Capital Projects	\$ 232,638
	Water Impact Fund	Available for Future Capital Projects	\$ 312,960
Stormwater Fund	Stormwater	City Wide Pipelining Program	\$ 134,000
		Chevy Silverado	\$ 66,000
		Total Stormwater Fund	\$ 200,000

Capital Improvement Program
& Capital Requests FY 2024

Fund	Department	Description	Cost
Golf Course Fund	Golf Course	Conceptual Design for Clubhouse, Parking, & Drainage	\$ 50,000
		Tee Box Reconstruction	\$ 200,000
			<u>\$ 250,000</u>
		Enterprise Fund Total	<u>\$ 3,928,564</u>
		Grand Total	<u><u>\$ 8,899,558</u></u>

Capital Outlay - Reserves FY 2024

Fund	Department	Description	Cost
Special Revenue Funds			
ARPA		Available for Future Capital Projects	\$ 177,906
Impacts			
	Police	Available for Future Capital Projects	\$ 64,375
	Fire	Available for Future Capital Projects	\$ 31,304
	Recreation	Available for Future Capital Projects	\$ 66,276
	General Government	Available for Future Capital Projects	\$ 15,712
	Transportation	Available for Future Capital Projects	\$ 93,996
			\$ 271,663
Special Programs			
	Public Art Fund		
		Public Art Projects to be Determined	\$ 60,000
	Land Preservation Fund		
		Future Approved Land Purchases to be determined	\$ 10,000
		Special Revenue Funds Total	\$ 519,569
Enterprise Funds			
	Sewer Impact Fund	Available for Future Capital Projects	\$ 232,638
	Water Impact Fund	Available for Future Capital Projects	\$ 312,960
		Enterprise Fund Total	\$ 545,598
		Grand Total	\$ 1,065,167

Capital Outlay Minor FY 2024

Fund	Department	Description	Cost
General Fund			
Unassigned Fund Balance:			
	Library		
		Books, E-books, Audiobooks, DVDs, CDs, Publications Databases, Digital & Other Materials	\$ 91,559
		General Fund Unassigned Total	\$ 91,559
Restricted Fund Balance:			
	Tree Bank	Drone	\$ 11,000
		HP Designjet Multifuntion Printer	\$ 14,000
			\$ 25,000
	Cemetery Perpetual Care Fund:	Phased Turf Improvement Program, Sod	\$ 14,700
		Utility Vehicle	\$ 16,000
		Cemetery Perpetual Care Total	\$ 30,700
	Donations:		
	Library Memorial	Digital Resources, Items for Special Collections	\$ 9,000
		General Fund Restricted Total	\$ 64,700
		General Fund Total	\$ 156,259
Special Revenue Funds			
	Law Enforcement Programs		
	Federal Equitable Sharing	SWAT Equipment	\$ 8,500
		Special Revenue Funds Total	\$ 8,500
Enterprise Funds			
	Water-Sewer Fund		
	Water Treatment Plant	Renewal and Replacement of Equipment	\$ 25,000
	Meter Readers	Replacement Chevy Silverado	\$ 46,743
	Sewage Collection	Excavator Trailer	\$ 35,000
	Sewage Treatment	Renewal and Replacement of Equipment	\$ 75,000
	Project Administration	2 New Vehicles	\$ 97,998
		Water-Sewer Fund Total	\$ 279,741
		Enterprise Funds Total	\$ 279,741
		Total City	\$ 444,500

City of Tarpon Springs
Capital Requested but not in Budget
FY 2024

	Department	Item	Amount
General Fund			
	IT	Moving Lights	\$ 17,000
		Telescoping Personal Lift	\$ 20,000
		IEM Monitoring System	\$ 10,000
			\$ 47,000
	Police	Floor Upgrades	\$ 93,500
		Based Station Radios	\$ 16,000
			\$ 109,500
	Fire	Bathroom Improvements @ ST 69	\$ 90,000
		Flooring @ ST 69, EOC & Surrounding Common Areas	\$ 60,000
		ST 70 Apparatus Bay Floor & Ramp	\$ 145,000
		ST 70 New Soffit Facia & Gutters	\$ 25,000
		ST 70 Drywall Repairs	\$ 30,000
		ST 70 Exterior Painting	\$ 30,000
		Kubota W/ Full Stretcher	\$ 23,000
		Commercial Gas Oven/Stove Replacement @ ST 69	\$ 15,000
		Roof Training Prop	\$ 8,000
			\$ 426,000
	Facilities Maintenance	Cultural Center - Major Waste Service Upgrades	\$ 50,000
		Sports Complex - Concession Roof Replacement	\$ 25,000
		Heritage Museum - Roof Replacement	\$ 50,000
		Heritage Museum - Repaint Mismatched Paint After Wall Repairs are Completed	\$ 10,000
		Riverside Field - Concession Roof Replacement with Metal Roof	\$ 15,000
		Community Center - Restroom Remodel	\$ 45,000
		Community Center - Fitness Room Remodel	\$ 35,000
		Community Center - Entry Door Replacement	\$ 20,000
		Community Center & Recreation Center - Security Cameras	\$ 50,000
		Public Works - Security Wall in Foyer	\$ 25,000
		Public Works Security Replacement	\$ 10,000
		Safford House - Clean/Treat Cedar Shingles	\$ 10,000
		Discovery Park - Add Locking Doors to Restrooms	\$ 10,000
		Discovery Park - Security Camera System	\$ 8,000
		Elevator Door Monitoring System (3 Locations)	\$ 50,000
		New Pontoon Boat for Waterway Marker Maintenance	\$ 80,000
		Two (2) Permanent Message Boards	\$ 60,000
			\$ 413,000
	Recreation	Security Cameras	\$ 50,000
		Lobby Restroom Renovations	\$ 45,000
		Fitness Room Renovations	\$ 35,000
		Front Door Security Mechanisms	\$ 10,000
		Community Center Sign	\$ 32,000
		Community Center Parking Lot Resurface Upgrade	\$ 25,000
		Air Conditioning Replacements	\$ 15,000
			\$ 212,000
	Parks	Discovery Park Equipment Replacement	\$ 500,000
		Highland Nature Park Improvements (Gate, Fencing, & Landscape)	\$ 70,000
		Fitness Park Equipment Replacement & Surface Improvements	\$ 50,000
		Sisler Field (Jaycee Field) Fence Replacement	\$ 175,000
		Sunset Beach Playground Step Platform Replacement	\$ 6,500
		Replacement of Sand-Pro #3446 with Toro Sand-Pro	\$ 37,500
		Replacement of 1997 Ford F350 #4620 with Chevy Silverado 3700	\$ 58,000
		Replacement of 1999 Sierra Dump Truck #4441 with 2023 Chevy Silverado 3500	\$ 56,000
		Replacement of 2000 Ford 4x4 F450 #4451 with Chevy 4500 4x4	\$ 65,000
		Replacement of 2005 Ford 4x4 F450 #5084 with Chevy 4500 4x4	\$ 65,000
		Replacement of 2016 Kubota Armtractor #0096	\$ 175,000
		Replacement of (2) Two Reel Mowers #4568 & #6144 with (2) Two 5400 Reel Mowers	\$ 200,000
			\$ 1,458,000
	N. Anclote River Nat Pk	Replacement Shed	\$ 25,000
		Replacement of Scag Mower #5798 with a John Deer 72' Deck	\$ 17,500
			\$ 42,500
	Library	A/C Replacements of Center Core Unit	\$ 40,000
		Fire Panel Replacement	\$ 24,000
			\$ 64,000
	Cultural Services	Renovate & Modernize Three Bathrooms	\$ 30,000
		Cultural Center Plumbing Upgrade	\$ 30,000
			\$ 60,000
	Heritage Center	Upgrade Internal Security System	\$ 10,000
		Replace Old AC Unit	\$ 10,000
		New Roof	\$ 50,000
			\$ 70,000
	Safford House	Clean & Treat Shingles on Main House & Safford House	\$ 10,000
			\$ 10,000
	Roads & Streets	Shade Structure over Streets Equipment	\$ 300,000
		Replacement of Asphalt Dump Truck #5547 with Chevy 6500 4wd Dump Truck	\$ 110,000
		New F550 2yd Cement Truck	\$ 125,000
			\$ 535,000
		General Fund Total	\$ 3,447,000
Enterprise Funds			
	Sanitation	Chevy Silverado Crew Cab	\$ 45,000
		New Tractor with Sweeper	\$ 45,000
		Recepticle Replacement Program	\$ 20,000
		Sideloading Steel Recepticles	\$ 14,000
		Dumpster Corral Replacement Program	\$ 40,000
			\$ 164,000
		Enterprise Funds Total	\$ 164,000
Internal Service Funds			
	Vehicle Maintenance	Drive on Lift	\$ 29,000
		Replace Existing Fuel System	\$ 17,000
		Fleet Software Upgrade	\$ 12,000
			\$ 58,000
		Internal Service Funds Total	\$ 58,000
		Total City	\$ 3,669,000

