



City of Tarpon Springs, Florida

Annual Budget Fiscal Year 2025



Fiscal Year Ending September 30, 2025

City of Tarpon Springs, Florida

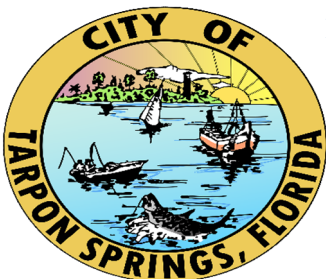
Annual Budget Fiscal Year 2025

Mayor and Board of Commissioners

Panagiotis Koulias, Mayor
John Koulianos, Vice-Mayor
Michael Eisner, Commissioner
Frank DiDonato, Commissioner
David Banther, Commissioner

Administration

Charles Rudd, City Manager
Ron Harring, Finance Director
Irene S. Jacobs, City Clerk
Andrew Salzman, City Attorney
Andrew Dickman, City Attorney



For the Fiscal Year Ending September 30, 2025
Prepared by the City of Tarpon Springs Finance Division

Table of Contents

	<u>Page</u>
Executive Summary	
Introduction	7
Distinguished Budget Presentation Award	8
Transmittal Letter	9
City of Tarpon Springs Map	13
Organizational Chart	15
Executive Summary - Budget Message	17
Budget Process	28
Budget Objectives	30
Goals and Budget Development Guidelines	31
Financial Policy Guidelines	33
Financial Structure	39
Major Revenue Descriptions	41
 Related Financial Information	
Budget Summary	47
Budget Summary by Fund Type	48
Revenues by Source	49
Expenditures by Category	51
Expenditures by Function	53
Personnel by Fund/Department - Full Time	56
Personnel by Fund/Department - Full and Part Time	57
Personnel by Function	58
Personnel Position Changes	59
Personnel Split Position Allocations	60
Property Values, Millage Rates, and Ad Valorem Revenues	63
Debt Summary	67
Community Profile	71
 Budget Summary	
Revenue Summary	78
Interfund Transfers	81
Expenditure Summary	82
Expenditures by Element	84
Fund Balance Projections	86
 General Fund Summary	
Revenue/Expenditure Summary	89
Revenues Summary	90
Revenue Detail	92
Expenditures by Category	96
Expenditures by Function	98
Expenditures by Department	100
Expenditures by Category and Element	102
Fund Balance Projections	103

Table of Contents

Page

General Fund Department Detail

City Commission	105
City Manager	109
Finance	113
Procurement	118
Information Technology	123
Internal Audit	129
Human Resources	132
City Attorney	137
Planning	139
City Clerk	144
Police	149
Fire	156
Building Development	162
Public Services	169
Public Works	179
Cultural & Civic Services	189
Project Administration	200
Non-Departmental	203

Special Revenue Funds

Hospital Lease	207
Hospital Lease Fund Balance Projections	211
American Rescue Plan Act	212
American Rescue Plan Act Fund Balance Projections	216
Local Option Gas Tax	217
Local Option Gas Tax Fund Balance Projections	223
Impact Funds	224
Impact Funds Fund Balance Projections	232
Grant Funds	238
Grant Funds Fund Balance Projections	247
CRA Fund	249
CRA Fund Fund Balance Projections	258
Law Enforcement Programs	259
Law Enforcement Programs Fund Balance Projections	267
Special Programs	272
Special Programs Fund Balance Projections	280

Capital Project Funds

Capital Project Funds	283
Capital Project Funds Balance Projections	291

Table of Contents

Page

Enterprise Funds

Sanitation	295
------------	-----

Sanitation Fund Balance Projections	308
-------------------------------------	-----

Water-Sewer Fund Summary

Revenue/Expenditure Summary	310
-----------------------------	-----

Revenue Summary	311
-----------------	-----

Revenue Detail	313
----------------	-----

Expenditures by Category	315
--------------------------	-----

Expenditures by Division	317
--------------------------	-----

Fund Balance Projections	320
--------------------------	-----

Water-Sewer Fund Detail

Information Technology - GIS	322
------------------------------	-----

Utility Billing	325
-----------------	-----

Collections	330
-------------	-----

Public Services	335
-----------------	-----

Water-Sewer Debt Service	345
--------------------------	-----

Project Administration	347
------------------------	-----

Non-Departmental	350
------------------	-----

Sewer Impact	354
--------------	-----

Sewer Impact Fund Balance Projections	359
---------------------------------------	-----

Water Impact	360
--------------	-----

Water Impact Fund Balance Projections	365
---------------------------------------	-----

Public Works - Marina	366
-----------------------	-----

Marina Fund Balance Projections	376
---------------------------------	-----

Public Works - Stormwater	377
---------------------------	-----

Stormwater Fund Balance Projections	389
-------------------------------------	-----

Public Services - Golf Course	390
-------------------------------	-----

Golf Course Fund Balance Projections	402
--------------------------------------	-----

Internal Service Funds

Public Works - Vehicle Maintenance	405
------------------------------------	-----

Risk Management	417
-----------------	-----

Capital Improvement Program

Introduction	424
--------------	-----

Funding Source Descriptions	425
-----------------------------	-----

Project Summary - Function	427
----------------------------	-----

Project Summary - Sources	428
---------------------------	-----

Project Summary	429
-----------------	-----

Project Descriptions, Funding and Operating Budget Impact	431
---	-----

Projects with Sources and Working Capital Projections by Fund	439
---	-----

CIP and Capital Outlay by Fund	458
--------------------------------	-----

Glossary	463
-----------------	-----

FY 2025 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 2025 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, 2023

Christopher P. Morrell

Executive Director



City of Tarpon Springs, Florida

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

September 1, 2024

Honorable Mayor and Board of Commissioners:

I am pleased to present the proposed Annual Operating and Capital Improvement Budget for the City of Tarpon Springs for Fiscal Year 2025 to you for your consideration, as required by the Charter of the City of Tarpon Springs. This budget clearly indicates the costs of the various programs and projects to be carried out by the City during Fiscal Year 2025. The budget has been prepared in accordance with all applicable City, State and Federal requirements and accounting standards.

The Budget for Fiscal Year 2025 totals \$86,155,894 for all citywide services, an increase of \$9,733,103 or 12.7% in comparison to the Fiscal Year 2024 adopted budget. The General Fund budget reflects expenditures of \$36,047,675, an increase of \$2,791,439 or 8.4% over the adopted budget for Fiscal Year 2024. The budget retains the current millage rate of 5.37 mills.

Budget Message

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

I would first like to thank the entire staff of the City. Without their involvement, participation and cooperation, especially during the pandemic, preparation of this budget would have been extremely difficult. During the economic downturn and the effects of COVID 19 the City experienced shrinking municipal revenues in sales taxes and certain other revenues affected by COVID 19. While the economy showed signs of improvement post COVID 19, our sales tax revenues have leveled off in FY 2024 and we have budgeted a minimal or no increase for FY 2025, but as always it is important that we maintain a cautious approach. Over the past two years the City experienced an increase in the cost of goods and services along with the cost of capital projects due to the effects of inflation. We continue to scrutinize all expenditures to ensure that they are spent wisely and efficiently. We continue to explore all available grant opportunities in order to lessen the burden on the taxpayers of the City.

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

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

Other impacts on the Budget along with inflation and the costs of providing services to our citizens is in retaining employees to provide the necessary services to our citizens. Retaining employees is of high importance which has been addressed in the Budget with increases across all Departments.

Millage Rate and Property Taxes

On July 1, 2024 the Pinellas County Property Appraiser certified the Fiscal Year 2025 County-wide tax rolls. The City's overall taxable value for operating purposes is \$3,028,689,826, an increase of \$254,636,915 or 9.18% from last year's final roll.

The final assessed valuation will not be available until after the City Commission approves the millage rate and budget in September, but is not expected to differ significantly from the July 1, 2024 certified tax roll. The breakdown of the assessed value is reflected in two major components:

	<u>Assessed Value</u>
Real Property	\$2,919,802,197
Personal Property	<u>108,887,629</u>
Total	\$3,028,689,826

The current millage rate for FY 2024 is 5.37 and the FY 2025 proposed budget will maintain the same millage rate of 5.37. At the 5.37 millage rate, the assessed valuation of taxable property is expected to generate for the General Fund approximately \$15,075,908 in Ad Valorem tax revenue after discounts, an increase of \$1,181,037 from the previous fiscal year's revenues. The CRA Fund will receive approximately \$528,253 in Ad Valorem tax revenue after discounts, an increase of \$61,672 from the previous fiscal year's revenues.

Priorities, Issues and Highlights

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

All departmental budgets have been extensively reviewed to find areas for potential reduction and restructuring in order to more efficiently deliver services to the community. The Budget Advisory Committee has also met with all Department Directors and reviewed their Department expenditures and have made recommendations for improvements and efficiencies within these Departments. Our Department Directors continue to review staffing to ensure that our funded positions meet our service delivery needs. All positions that become vacant will continue to be scrutinized prior to approval for hiring and departments will continue to be encouraged to review processes and procedures to identify areas for potential savings.

Our priorities and challenges for the upcoming fiscal year are reflected in the section below. These priorities have not changed since our last budget and continue to emphasize the continued improvement of all areas of the City. Over the last year the following major projects were ongoing

or completed, Mango St. Phase II construction, Seabreeze Drive Sewering, Pent/Grosse Stormwater, Anclote Dredging, Elfers Spur Trail, Lemon/Shaddock St construction, MLK South Spring Stormwater, Bayshore Drive Sewering, Street Paving and Sidewalk Projects, various Culture & Recreation Projects, Water-Sewer Capital Projects and Stormwater Action Plan Projects. We will continue to prioritize the beautification of our public areas to make our community a more attractive place for families and businesses to grow and flourish.

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

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

- Ad valorem millage rate for this year of 5.37. The ad valorem millage rate at 5.37 maintains the current level of municipal services in the General Fund. Ad Valorem tax revenues in total are expected to be \$1,181,037 more than last fiscal year due to a 9.18% increase in taxable property values.
- Pay increases for Police and Fire union employees per the second year of their three-year contracts. General employees funded at 5%.
- Health Insurance increase of 8.7%, Dental and Life Insurance no increase, Workers Compensation Insurance increase 15.62%, Property/Liability Insurance increase 9.9%.
- The Fiscal Year 2025 General Fund Budget is \$36,047,675 an increase of \$2,791,439 or 8.4%, the majority of the increase attributed to personnel and operating expenditures.
- An additional homestead exemption for low income senior citizens continues this year at \$25,000 as well as exemptions for deployed military personnel that were implemented in FY 2012. Exemptions continue to reduce municipal property tax revenues.
- As with all of our residents, many of the same expenses place increasing demands on our budget, including insurance, repairs and maintenance, fuel, utilities and other operating costs. The City has no control over the cost of these items and the ability of the departments to further cut demand is limited.
- This Budget for Fiscal Year 2025 provides that the City will continue to offer a consistent quantity and quality of services while maintaining a consistent level of staffing.
- The Fiscal Year 2025 General Fund Budget does not utilize unassigned fund balance in order to balance the budget for the eighth straight year.
- This budget continues to prioritize the overall appearance of the City. Funding is provided to improve and maintain the City's appearance.
- The City has taken an active role in the Tourism Development Council (TDC) of the Chamber of Commerce and maintains funding for the promotion of tourism, while encouraging groups such as the Chamber and Merchant's Association to increase their participation in funding tourism promotion advertising.

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

- Annual Street Paving, Sidewalk Projects, and Brick Street and Road Reconstruction, funded by the Local Option Sales Tax Fund and the Capital Project Fund.
- River and Bayou Dredging funded by the Local Option Sales Tax Fund.
- American Rescue Plan Act (ARPA) ongoing projects include Public Safety Building Roof and Chiller System, Bayshore Septic to Sewer, Fire Station 70 Design, Cops & Kids Building Design, Cybersecurity for Water-Sewer, Hospital Fire Panel Replacement, Pent/Grosse Stormwater, MLK South Spring Stormwater and Lemon/Shaddock Street reconstruction.
- Library Improvements funded by the State Grant and matching funds from the Library Impact Fund and donations.
- Continued funding for Fire Station 70 replacement in FY 2025 from the Local Option Sales Tax Fund.
- Funding for Police and Fire vehicles, funded by the Local Option Sales Tax Fund.
- Funding for Discovery Park Playground, funded by the Local Option Sales Tax Fund.
- Sunset Beach Pavilion replacements, funded by the Recreation Impact Fund.
- Design and permitting for new Clubhouse at Golf Course funded by the Golf Course Fund.
- Continue water main/line replacements/improvements and sewer system improvements, funded by the Water and Sewer Fund. Major water-sewer improvements include Beckett Bridge water and sewer lines, future raw water wells, water line replacements and Lift Station Rehab/Construction, funded by the Water and Sewer Fund.

Conclusion

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

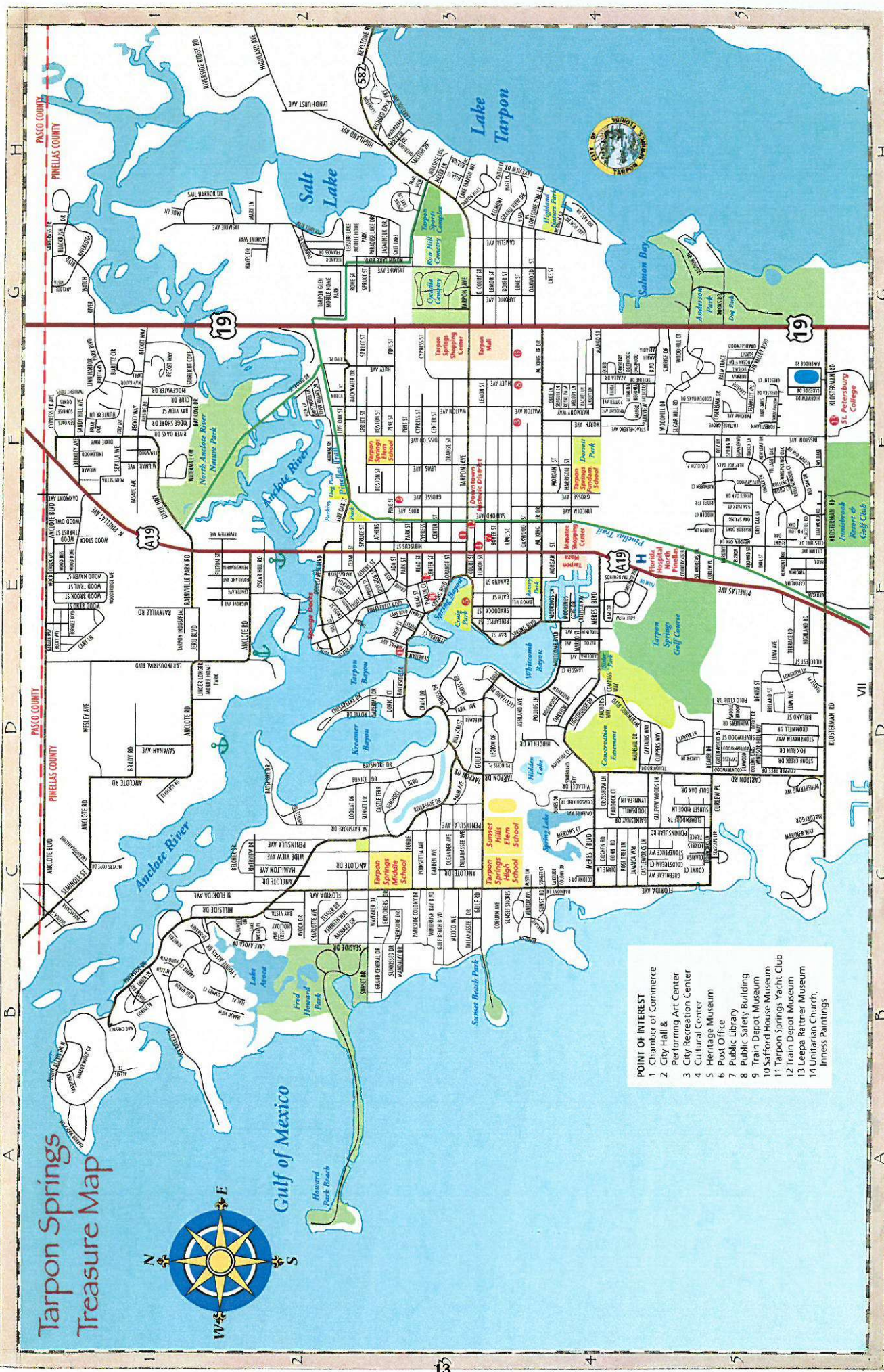
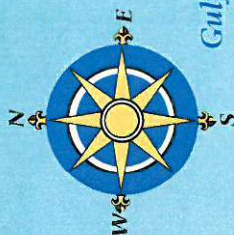
I am honored to present to you and the residents of Tarpon Springs the Fiscal Year 2025 Proposed Annual Budget.

Sincerely,

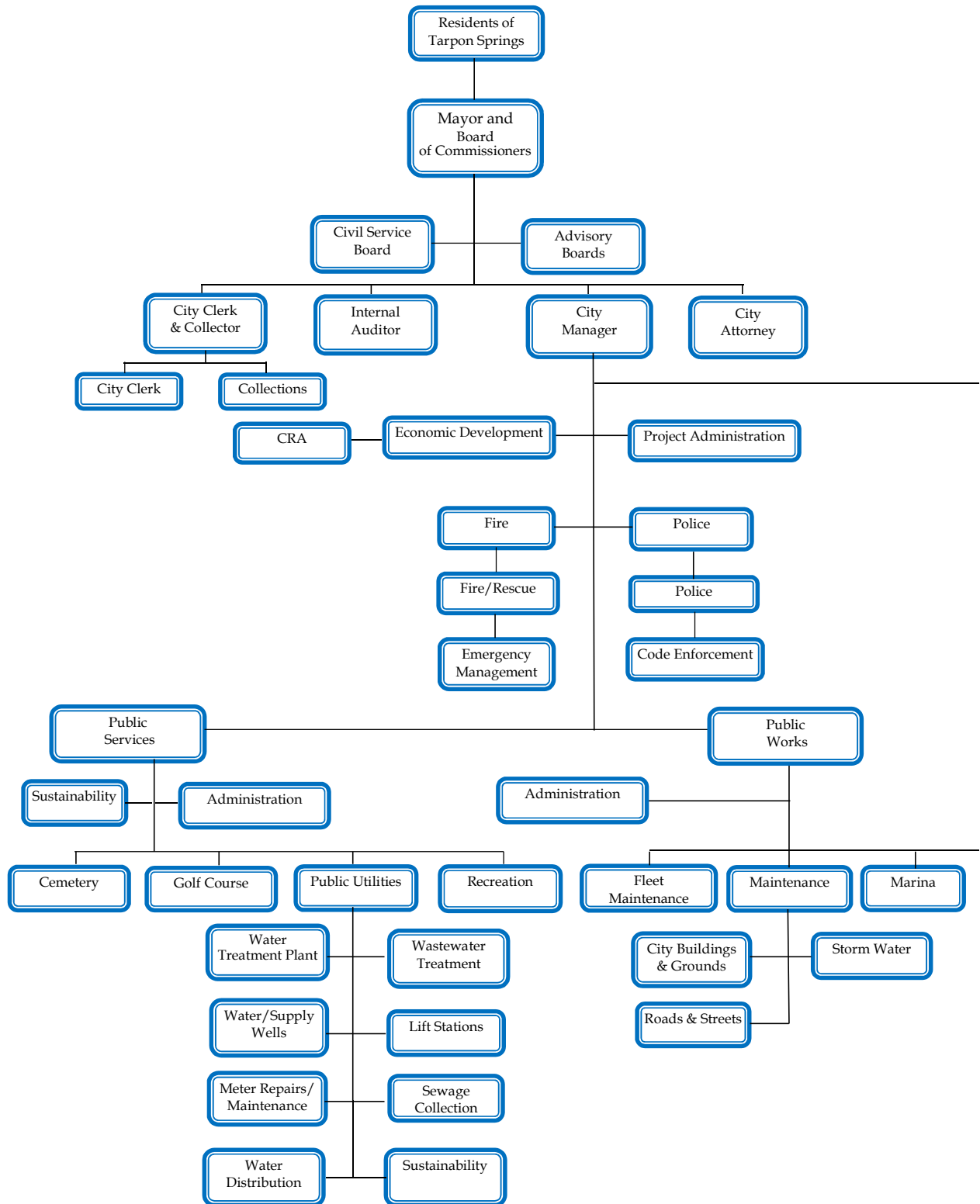


Mark G. LeCouris
City Manager

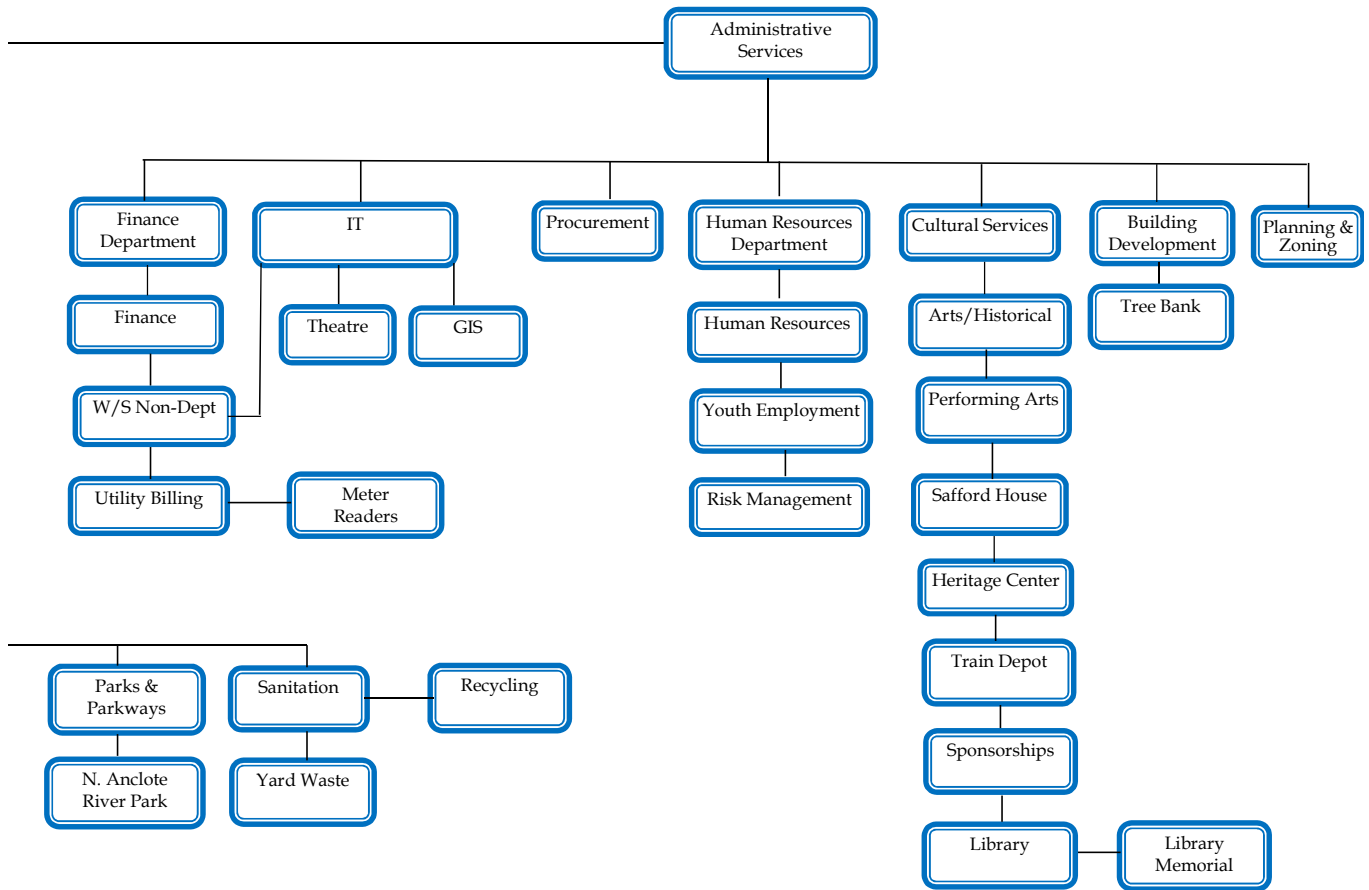
Tarpon Springs Treasure Map



Organizational Chart



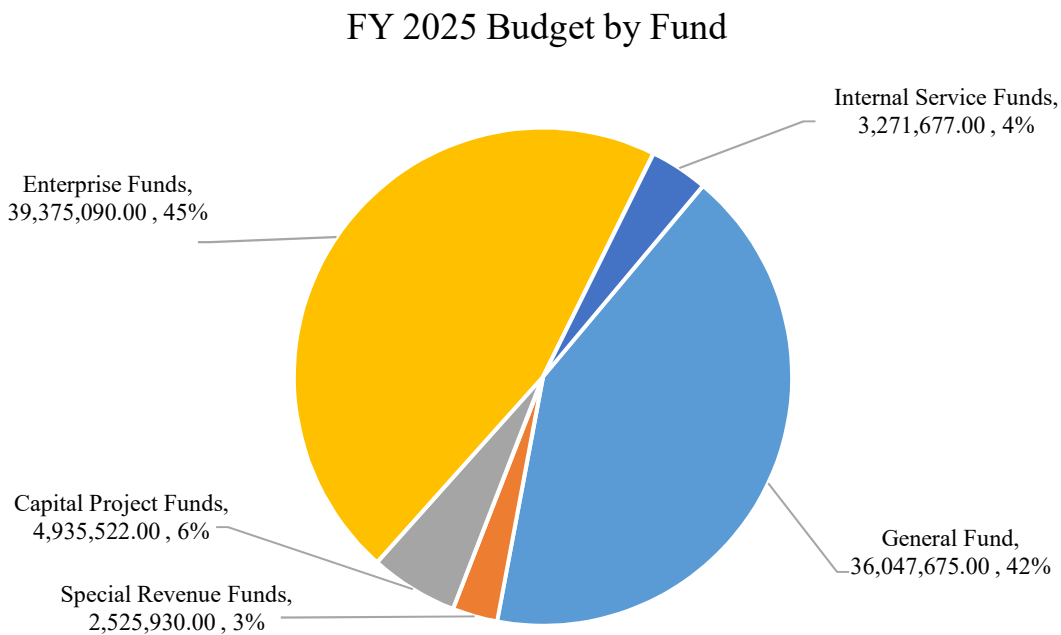
City of Tarpon Springs, Florida
Organizational Chart
by Department
FY 2025



Executive Summary – Budget Message

The operating budget for the City of Tarpon Springs for Fiscal Year 2025 totals \$86,155,894 for all funds. This is an increase of \$9,733,103 or 12.7% from the Fiscal Year 2024 Adopted Budget. A large portion of the increase is related to personnel costs and operating costs consisting of electric, insurance, repairs & maintenance, operating supplies, and capital projects in the Water & Sewer Fund.

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.

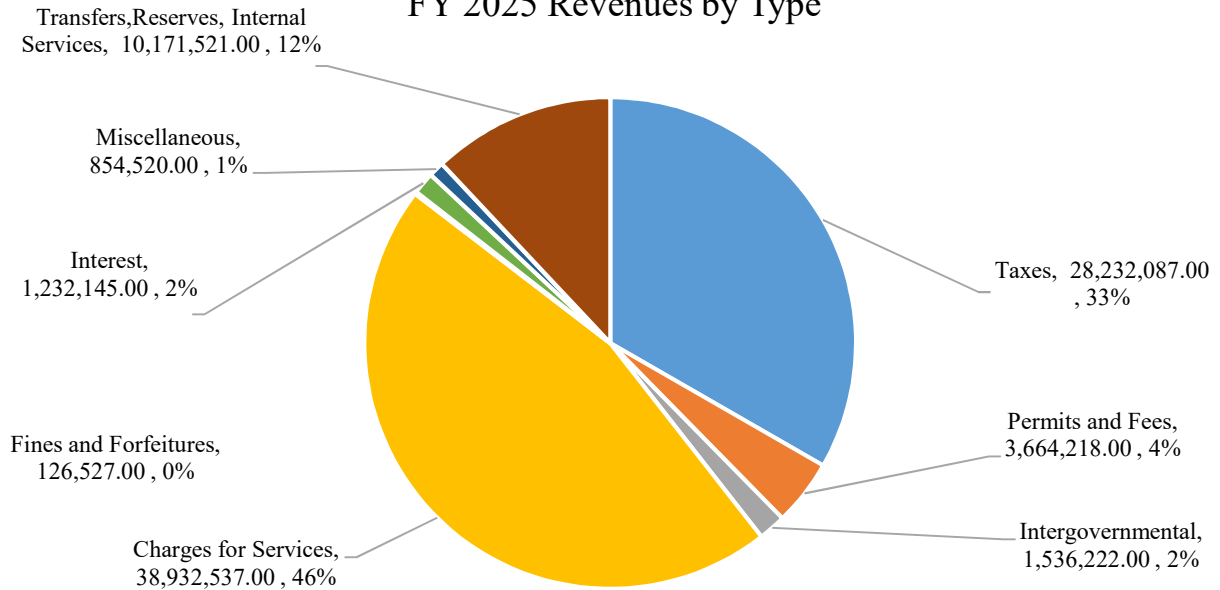


Operating Budget Revenues:

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 \$38.9 million or 46% 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 \$28.2 million or 33% 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

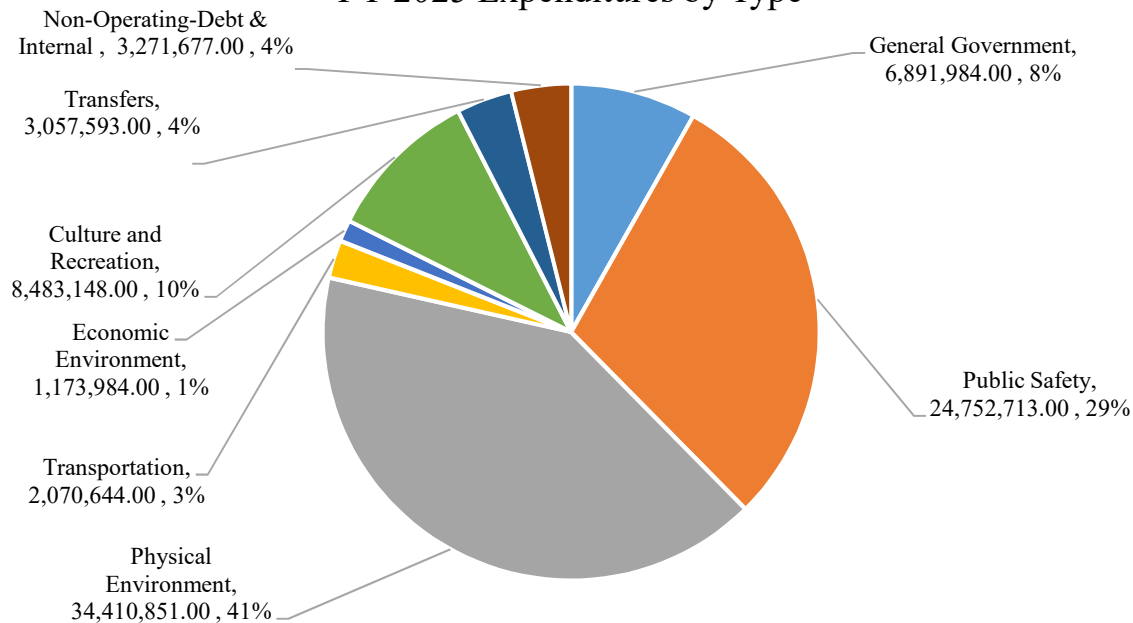
FY 2025 Revenues by Type



Operating Budget Expenditures:

As indicated in the graph below the largest category of expenditures is Physical Environment at almost \$34.4 million or 41% 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 \$24.7 million or 29% of the total expenditures, which consists mostly of police and fire expenditures.

FY 2025 Expenditures by Type



Executive Summary – Budget Message

Assumptions within Operating Budget:

Personnel Service Costs:

The FY 2025 budget has no new positions. Police and Fire Union employees wage increases are per their respective contracts. Pay increases have been funded in the Budget for FY 2025 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 has been budgeted for a 15.62% increase, Health has been budgeted for an 8.7%, Life & Dental Insurance did not increase and is budgeted accordingly.

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 due to severe hurricanes hitting Florida within the past couple of years. 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 \$14.0 million, \$8.5 million of this total is in the Enterprise Funds. The remaining balance of capital projects is within the Capital Project Funds, Impact Funds, Handicap Fund, ARPA Fund, and General Fund. The Capital Improvement Program (CIP) for FY 2025 totals \$12.9 million and includes the expenditures mentioned above, the five year CIP for FY 2025 through FY 2029 totals \$48.6 million.

Debt Service:

Debt Service in the operating budget totals \$2.4 million. Included in this number is \$2,043,300 for principal and interest payments on the 2013A bond issue for construction of the water plant. There are also two lease purchases for two fire trucks. The 2021 Fire Truck has a principal and interest payment of \$178,633, with two more payments remaining. The 2022 Fire Truck Lease has a principal and interest payment of \$196,889, with four more payments remaining.

General Fund Budget

The General Fund operating budget for the City of Tarpon Springs for Fiscal Year 2025 totals \$36,047,675. This is an increase of \$2,791,439 or 8.4% from the Fiscal Year 2024 Adopted Budget. The largest portion of the increase is personnel service costs \$1,558,495, which is related to a 5% budgeted increase for general employee salaries, increases for police and fire wages per their union contracts, requirements for police and fire pensions, and the 8.7% increase for Health, Life & Dental Insurance.

Executive Summary – Budget Message

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.

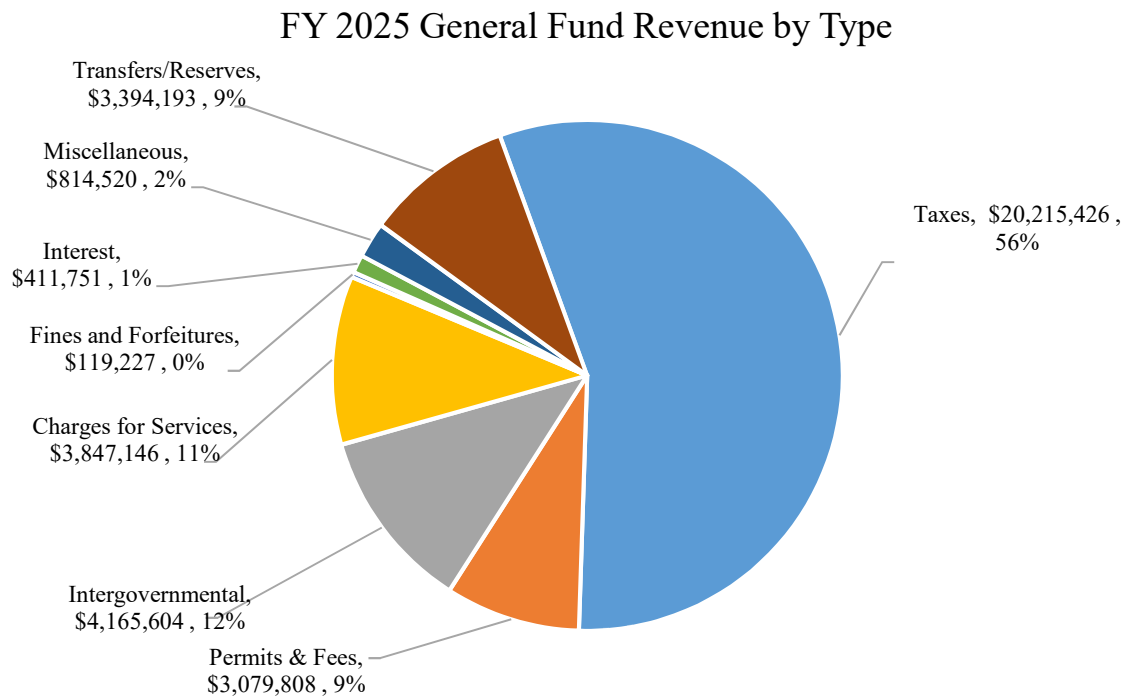
General Fund Revenues:

The General Fund is supported by ad valorem tax revenues. Ad valorem tax revenue of \$15,088,885 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 9.18%, which is providing the revenue increase necessary for the City to provide the required services of the City. Other taxes include; Utility Taxes \$4 million consisting of electric, water and gas; Communication Service Tax \$974,745 and Local Business Taxes \$119,898.

Permits and Fees include Franchise Fees for \$2.4 million consisting of Electric and Gas, also included in this category are Building Permit related fees in the amount of \$676,099.

Charges for Services include funding from the County for EMS \$2.0 million and Fire \$489,638, and also included in this category is \$421,961 from the School district for School Resource Officer funding.

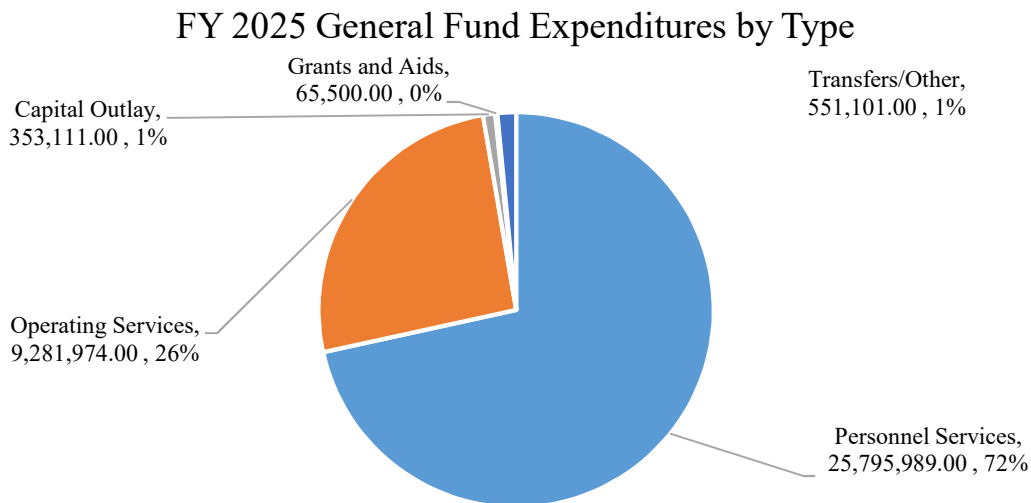
Intergovernmental revenues include Half Cent Sales Tax \$2.2 million, State Revenue Sharing \$1 million, and Library Cooperative \$346,152.



Executive Summary – Budget Message

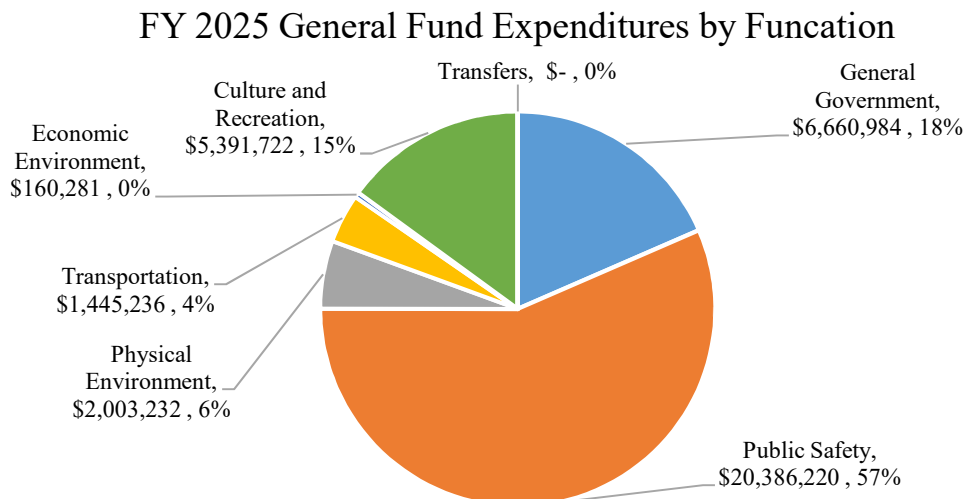
General Fund Expenditures by Category:

Looking at the General Fund expenditures by type the single largest investment is in personnel at \$25.8 million or 72% 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 \$9.2 million or 26% of the General Fund Budget.



General Fund Expenditures by Function:

The largest investment in the General Fund is in Public Safety, which includes Police and Fire Departments. The total investment for Public Safety in FY 2025 is \$20.3 million or 57% of the total General Fund budget. The General Government Administration makes up the next largest at \$6.6 million or 18%. Departments included in General Government are Management, Finance, Procurement, IT, Legal, and Human Resources etc. Culture and Recreation makes up the third largest at \$5.3 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 9.12% within the CRA. The CRA expires after 30 years.

The CRA budget for the City of Tarpon Springs for Fiscal year 2025 totals \$1,013,703. This is an increase of \$123,273 or 13.8% from the Fiscal Year 2024 Adopted Budget. The largest portion of the expenditure increase is for operating expenditures and for capital projects.

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 2025 is \$528,253.90 and the estimated portion from the County is \$473,502.70.

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%.

Water-Sewer Fund Budget

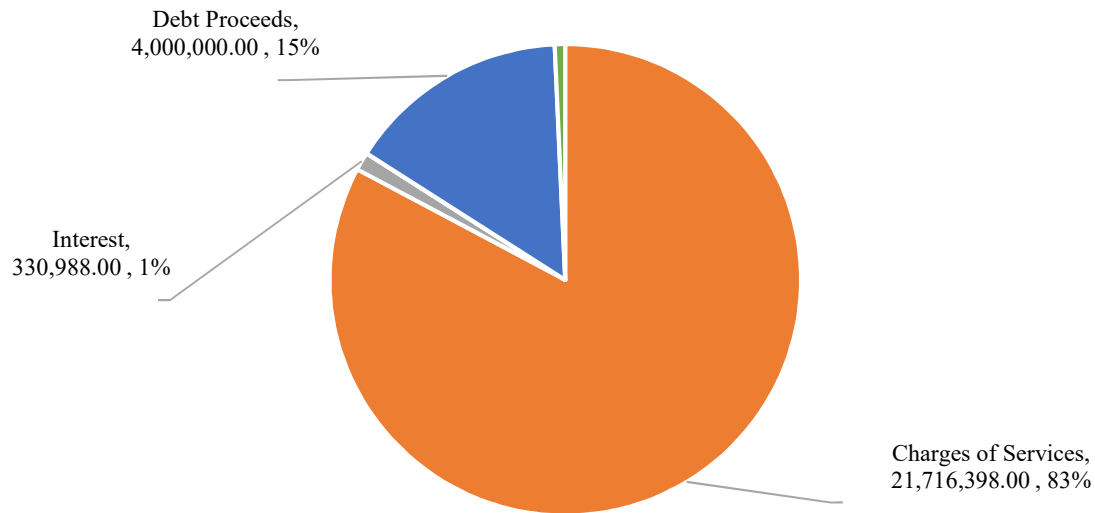
The Water-Sewer Fund operating budget for the City of Tarpon Springs for Fiscal Year 2025 totals \$26,236,577. This is an increase of \$5,701,923 or 27.8% from the Fiscal Year 2024 Adopted Budget. The largest portion of the increase is related to capital outlay increasing \$4.5 million, of which \$3.9 million is related to Beckett Bridge utility work.

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 \$21.8 million or 83% of the revenues. Rate increases for water, sewer and reclaimed were approved effective 12/1/23 of 9.9% for FY 2024 and 3.75% effective 10/1/24 for FY 2025. A Revenue Sufficiency Study is planned for FY 2025 to reevaluate the rates necessary to sustain the Water and Sewer system.

Executive Summary – Budget Message

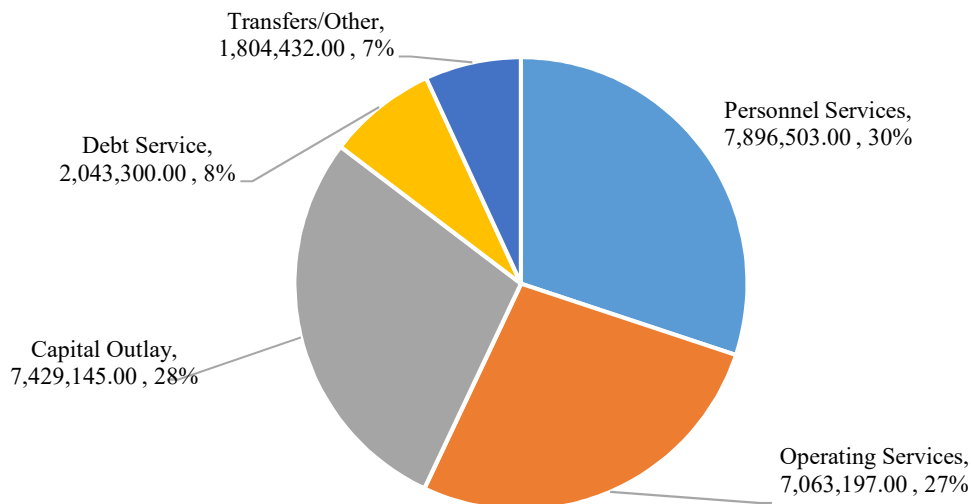
FY2025 Water-Sewer Fund Revenues



Water-Sewer Fund Expenses:

Looking at the Water-Sewer expenses by type the single largest investment is in Personnel at \$7.9 million or 30%. 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 Capital Expenditures, at \$7.4 million or 28%. It includes the cost of Beckett Bridge utility work \$3.9 million. The third largest expense is for operating expenditures at \$7.1 million, or 27%.

FY 2025 Water-Sewer Expense Budget



Executive Summary – Budget Message

Sanitation Fund Budget

The Sanitation Fund operating budget for the City of Tarpon Springs for Fiscal Year 2025 totals \$8,266,311. This is an increase of \$166,853.00 or 2.02% from the Fiscal Year 2024 Adopted Budget.

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 \$8.2 million or 100% of the revenues. The refuse and recycling rate increase will be based on the current contract for FY 2025, 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 \$6.7 million or 81% of the total Sanitation Fund budget. The majority of the operating services expense is for the refuse and recycling contractor estimated at \$6.2 million. March 31, 2025 will be the start of the fourth year of the five year contract with the refuse and recycling contractor, this contract expires 3/30/27.

Stormwater Fund Budget

The Stormwater Fund operating budget for the City of Tarpon Springs for Fiscal Year 2025 totals \$2,164,450. This is an increase of \$113,171 or 5.2% from the Fiscal Year 2024 Adopted Budget. The largest portion of the increase is related to capital outlay.

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 99% of the revenues. The stormwater rate increase per the approved ten year rate plan through FY 2025 is \$.50 per year, for FY 2025 the rate will be \$10.65 per equivalent stormwater unit (ESU). FY 2025 is the last year of the current rate plan, a Revenue Sufficiency Study is planned for FY 2025 to establish future rate requirements.

Stormwater Fund Expenses:

Looking at the Stormwater expenses by type the single largest expense is for Personnel Services at \$805,765 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 2025 totals \$2,240,083. This is an increase of \$273,583, or 12% from the Fiscal Year 2024 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 \$2.2 million or 99% of the revenues.

Golf Course Fund Expenses:

Looking at the Golf Course expenses by type the single largest expense is for operating services at \$1,224,108 or 55% of the total Golf Course Fund budget. The largest portion of the operating expenses is for the maintenance contract at approximately \$617,000. 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 2025 totals \$146,200. This is a decrease of \$4,483, or 3% from the Fiscal Year 2024 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 \$146,200 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 \$81,865 or 56% of the total Marina Fund budget. The next largest expense is for operating services at \$48,388 or 33% of the total Marina Fund budget.

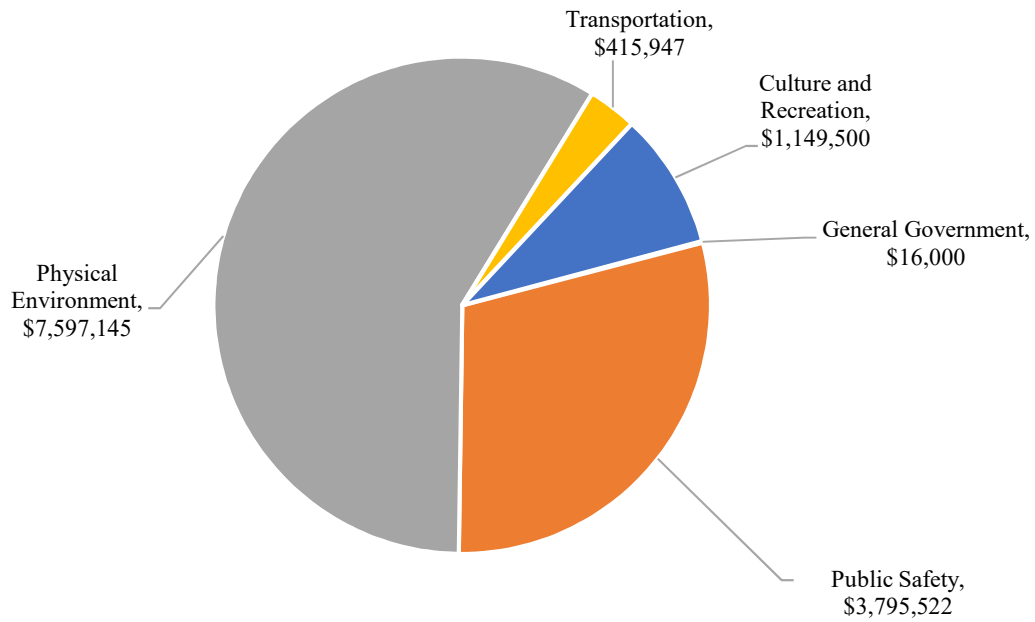
Capital Improvements Program

The adopted CIP for FY 2025 to FY 2029 includes projects totaling \$48,395,028, with \$12,754,072 included in FY 2025. 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.

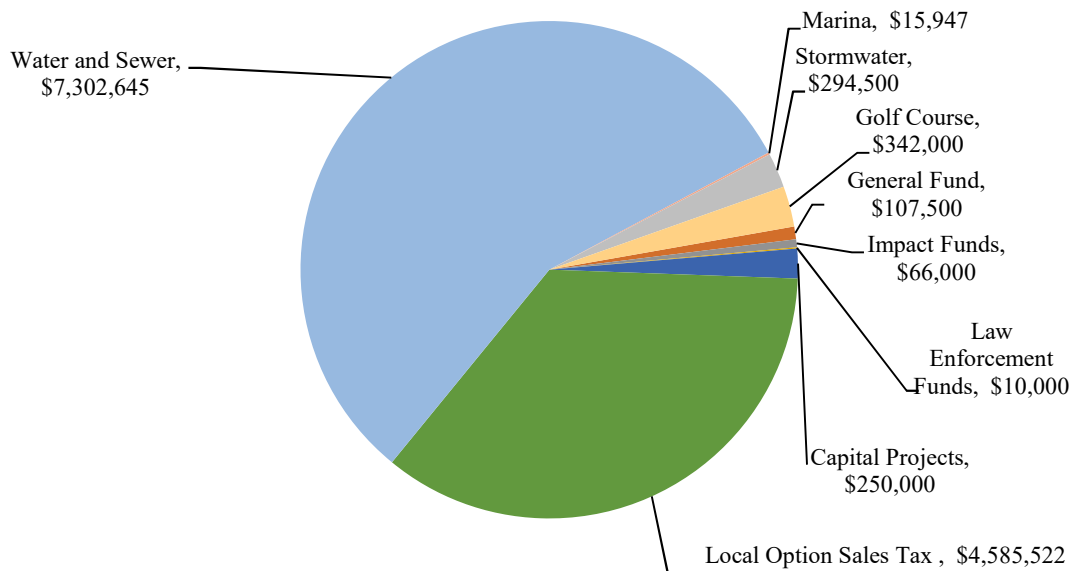
Capital Improvements Program FY 2025:

The following graphs feature the FY 2025 Projects totaling \$12,974,114 by Type with the largest category being Physical Environment at \$7.6 million or 59%.

Executive Summary – Budget Message



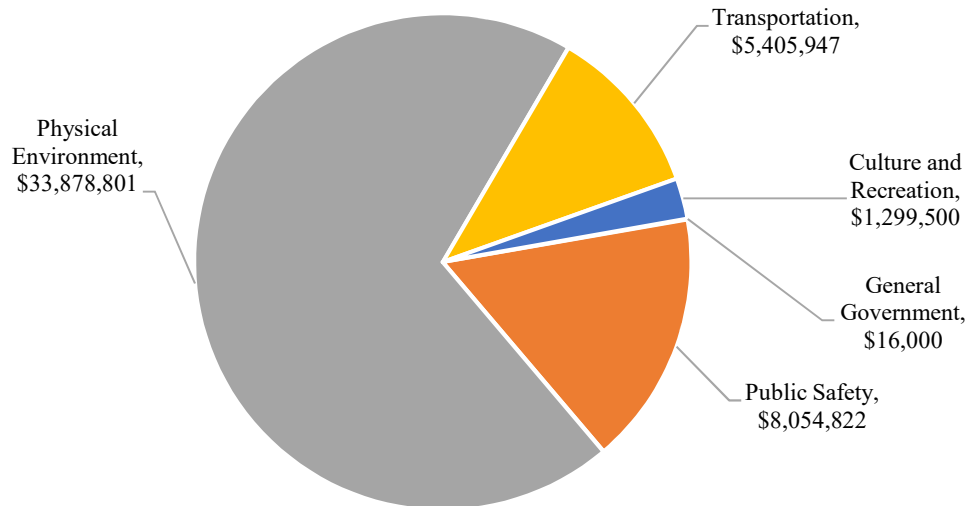
The majority of Physical Environment capital projects are funded by the water-sewer fund.



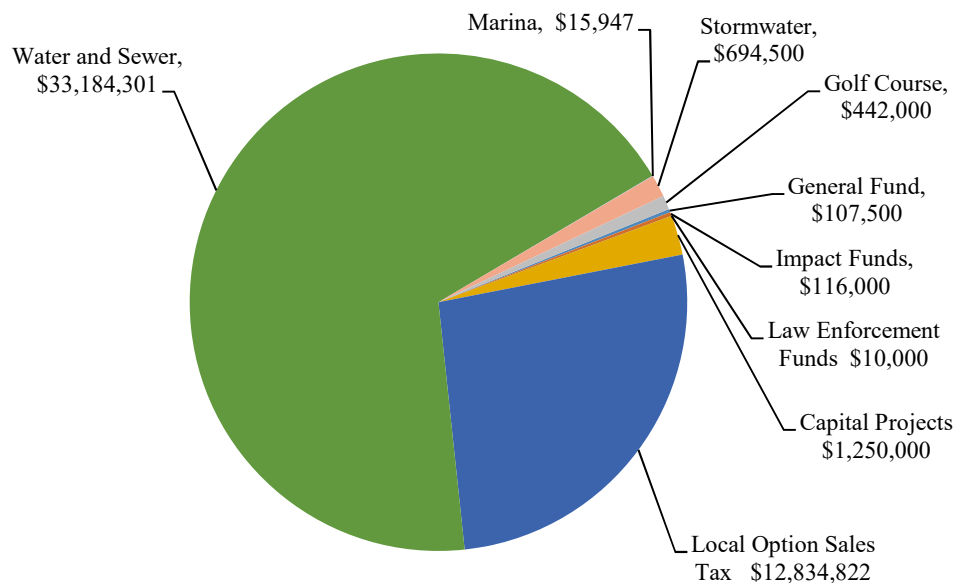
Executive Summary – Budget Message

Capital Improvements Program FY 2025 through FY 2029:

The following graphs feature the five-year FY 2025 through FY 2029 Projects totaling \$48,655,070 by Type with the largest category being Physical Environment at \$33.9 million or 70%.



The majority of Physical Environment capital projects for FY 2025 through FY 2029 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 2025

March 11, 2024	Departments begin entering their budget.
May, 2024	Preliminary budget to City Manager.
May, 2024	City Manager meets with departments on budget.
June - August, 2024	Budget Advisory Meetings on Budget.
June 11, 2024	Public Hearing on budget.
July 1, 2024	Property Appraiser certified taxable values delivered.
July 1, 2024	Proposed Budget to City Commission.
July 9, 2024	City Commission's first budget workshop.
July 16, 2024	City Commission establishes maximum millage rate.
July 30, 2024	City Commission's second budget workshop.
August 8, 2024	City Commission's third budget workshop, if necessary.
August 19, 2024	Trim notices mailed by Pinellas County Property Appraiser.
September 4, 2024	First Public Hearing on tentative millage rate and budget.
September 18, 2024	Second Public Hearing on final millage rate and budget.
October 1, 2024	FY 2025 Budget begins.

Budgetary Control / Amendments

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

Budgetary Basis

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

Accounting Basis

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

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

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

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

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

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

BUDGET OBJECTIVES

The City's vision and mission statement along with long-range major budget and management goals/objectives for Fiscal Year 2025 and future years are:

Vision Statement

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

Mission Statement

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

City Wide Goals

- *Provide exceptional customer service that is: pro-active; cost effective; accessible; accountable; and, utilizes continuous quality improvement.* The City remains abreast of new technologies and processes and continues to explore opportunities for implementation. The FY 2025 budget includes funds for software upgrades and computer equipment upgrades, including E-Procurement Software.
- *Provide quality public safety.* The FY 2025 budget continues to provide for replacement of equipment and vehicles, Fire Station 70 construction, radio system upgrades, as well as continued support for training opportunities for both the Police and Fire departments.
- *Provide educational, cultural, recreational and informational opportunities.* The FY 2025 budget continues to enhance and maintain recreational and cultural opportunities throughout the City. These include improvements to parks throughout the City, as well as the Tarpon Springs Community Center.
- *Foster and encourage community pride through beautification and the preservation of natural and historic resources.* There are several projects budgeted in FY 2025 that relate to the beautification and preservation of historic resources.
- *Create a pro-business environment that encourages public-private partnerships to encourage investment, stimulate tourism and promote entrepreneurship.* The FY 2025 budget continues to provide funds for City wide promotions and tourism promotion.
- *Promote professionalism among and recognize the value of employees through communication, training, and empowerment.* The City continues to budget funds for special events recognizing employees as well as providing funds and opportunities for training.

FY 2025 Goals & Budget Development Guidelines

In Fiscal Year 2025 the City of Tarpon Springs developed the following goals for City programs and services to guide the budget development process:

Short Term Goals:

Appearance

- *To continue beautification efforts.* - The FY 2025 Budget for the General Fund includes tree bank funds for planting and replacement of trees throughout city property and right of ways.
- *To continue the systematic street sweeping program.* - The Storm Water Fund includes two heavy equipment operators who will operate two sweepers.
- *To continue to renovate existing recreational and cultural facilities as well as provide for education, cultural, recreation and information opportunities.* The FY 2025 budget continues to enhance and maintain recreational and cultural opportunities throughout the City to include funding for various cultural and recreational projects at the museums and parks; including \$100,000 for improvements to the Tarpon Springs Community Center.

Infrastructure

- *To continue the maintenance and expansion program of the City's underground infrastructure which includes water, sewer and storm water lines.* - In FY 2025 \$1.9 million is being budgeted for Beckett Bridge utility replacement, \$300,000 for sewer line and manhole rehabilitation, \$400,000 for aeration basin concrete rehab, and \$866,125 for raw water well construction.
- *To continue other infrastructure projects such as the retail district improvements, master plan improvements, and brick street reconstruction.* - The FY 2025 budget includes \$100,000 for sidewalk improvements, \$150,000 for Brick Street and Road Reconstruction, and \$150,000 for annual street paving.

Citizens Information and Public Relations:

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

Long Term Goals:

- Continue program to replace playground and tot lot equipment at various City parks.
- Construct a new Fire Station 70.
- Continue to pursue upgrades and improvements to the City through grant funded programs.
- The City will continue to invest in sidewalks, bike paths, and other similar facilities to achieve the target Quality of Service levels for bike, pedestrian and transit modes of transportation within the Multi-Modal Transportation District as adopted in the City's Comprehensive Plan.
- Complete replacement of waterlines to minimize water loss, improve water quality and increase flow for fire protection.
- The City will continue to aggressively pursue providing sewer service to those areas of the City that remain un-sewered. Priority of the areas is based on a study that identified environmentally sensitive areas.

Financial Policy Guidelines

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

Balanced Budget

The Budget should be balanced with current revenues equal to or greater than current expenditures/expenses using the following strategies in order of priorities: improve productivity; shift the service or payment burden away from the city; improve revenues; create new service fees or raise existing fees based on the cost of services; reduce or eliminate programs; use fund balances, if available; and lastly, reduce or eliminate services. The Fiscal Year 2025 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 2025 (5.37 per mill) remains the same as FY 2024 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 9.18% for FY 2025 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 sales tax revenues are projected to remain stagnant in FY 2025.

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 2025 are projected to be \$2,557,593 these include Sanitation Fund \$643,294, Water and Sewer Fund \$1,742,432, and Stormwater Fund \$171,867. 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 \$36,047,675 for FY 2025, dictating a minimum General Fund unassigned reserve balance of \$7,209,535. The General Fund unassigned reserve balance for FY 2025 is projected to be \$9.3 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, 2024: a Utility Revenue Bond Series 2013 A-1 with a principal balance of \$4,645,000 and a Utility Revenue Bond Series 2013 A-2 with a principal balance of \$21,900,000, for a total of \$26,545,000. The City also has debt in the form of two lease/purchases for two fire trucks. A 2021 fire truck with a principal balance at September 30, 2024 of \$348,103 and a 2022 fire truck lease with a principal balance of \$730,632. This brings the City's total principal outstanding balance to \$27,623,735 at September 30, 2024.

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	3.75% Increase
Sewer	3.75% Increase
Reclaimed	3.75% Increase

Stormwater \$.50 increase from \$10.15 to \$10.65 per Equivalent Stormwater Unit (ESU)

Refuse and Recycling rate increase per contract:

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

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

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

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

Debt Management Policy - (Resolution 2008-60)

In summary, the purpose of the City of Tarpon Springs debt management policy is to manage the issuance of the City's debt obligations and maintain the City's ability to incur debt and other long term obligations at favorable interest rates for capital improvements, facilities and equipment beneficial to the City and necessary for essential services. Comprehensive Capital Planning and Financing System - The City plans long and short-term debt issuance to finance its capital improvement program based on its cash flow needs, sources of revenue, capital construction periods, available financing instruments and market conditions. The Director of Finance oversees and coordinates the timing and issuance process. Authority to Issue Bonds - The City of Tarpon Springs Charter Section 3, Limitation of Powers, requires a referendum ratified by a majority of the electorate before any contract is executed by the City

for a period greater than 10 years. This limitation does not apply to the issuance of industrial revenue bonds or other revenue bonds which refinance no more than the remaining principal balance of such bonds then outstanding, together with the cost of accumulated interest and the reasonable cost of refinancing. Criteria - The City will issue debt only for the purposes of acquiring or constructing capital improvements, and for making major renovations to existing capital improvements, for the good of the public. Exceptions to this rule will be considered on a case-by-case basis to determine if the contemplated debt is in the best interest of the City. Before issuing any new debt the City will consider the following factors: Global, national and local financial environment, current interest rates, expected interest rate changes, robustness of local and broad economy, cash position, current debt position, availability of funds to repay, flexibility to cover future needs, and urgency of current capital needs.

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

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

Long Term Debt:

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

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

Short-Term / Interim Debt:

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

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

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

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

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

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

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

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

Interfund Loans

Interfund loans have been used by the City in order to finance a project but not have to go out for financing and therefore save on the costs of financing and the applicable interest charges. There are no outstanding interfund loans in the 2025 budget.

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 2025 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.

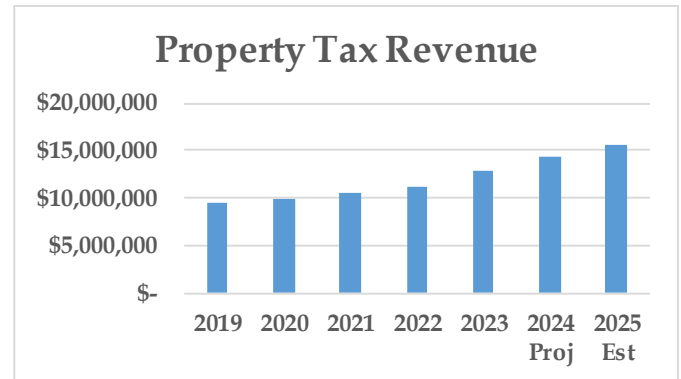
Police Officers Pension Fund, Firefighters Pension Fund, and General Employees' Pension Fund.

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.

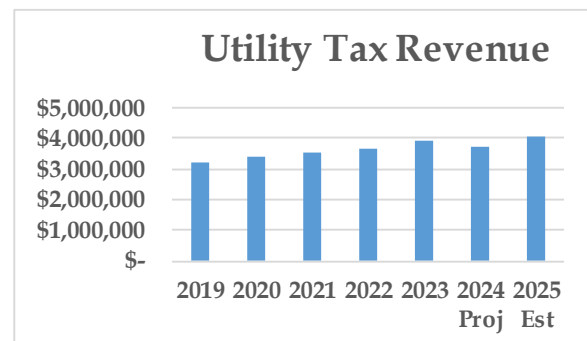
Property Tax Revenue

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 2025, the City's certified taxable values are estimated at \$3,028,689,826, an increase of approximately \$254.6 million or 9.18% in the City's tax base from the previous year. The City has estimates collecting \$15.6 million of ad valorem tax in FY 2025, \$15 million to support General Fund operations and \$528,253 to support the CRA Fund. Anticipated revenues for FY 2025 reflect an increase of approximately \$1,242,709 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

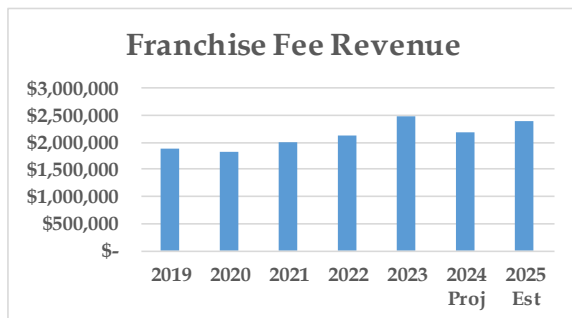
State Statutes allow the City to levy utility tax on the purchase of electricity, metered or bottled gas, fuel oil and water service within the City limits. The tax is levied at the State allowed maximum of \$.04 per gallon for fuel oil and 10% of all services provided by the remaining utilities. Revenue estimates are based on expected growth and historical trends. Collections from utility taxes are estimated at \$4.1 million for FY 2025; which represents \$3.0 million for electricity, \$897,289 for water, \$112,236 for natural gas and \$46,606 for propane. Utility Tax revenue represents approximately 11% of total General Fund revenues.



Major Revenue Sources of the City

Franchise Fee Revenue

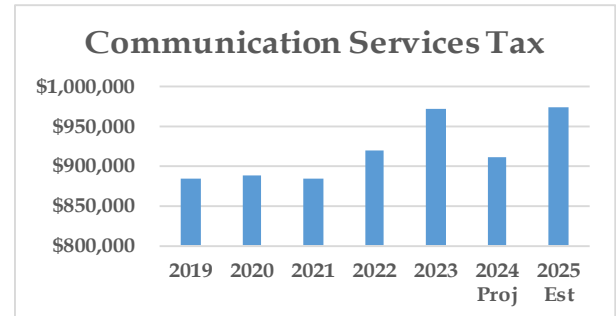
Public Utilities must pay a franchise fee to the City in return for the right to use public rights of way for transmission lines, pipes, wires etc. The City collects a franchise fee of 6% of gross receipts levied on a business for the purpose of operating a franchise for Electricity (Duke Energy) and 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 \$2.4 million for Fiscal Year 2025; which represents electric revenues estimated at \$2,290,156 and gas revenues estimated at \$113,553. Franchise Fee revenue represents approximately 7% of total General Fund revenues.



Communications Services Tax

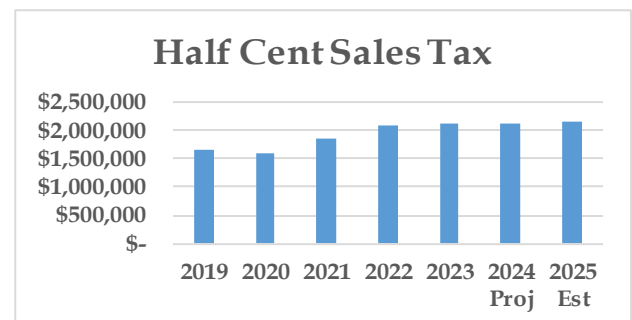
Effective October 1, 2001, municipalities may no longer charge a Franchise Fee or Utility Tax on any type of communication service, including telecommunications, cable TV and satellite transmissions. The Communication Services Tax replaces the previous franchise fee and utility tax. The Communication 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 \$974,745 for Fiscal Year 2025, representing approximately 3% of total General Fund revenues.

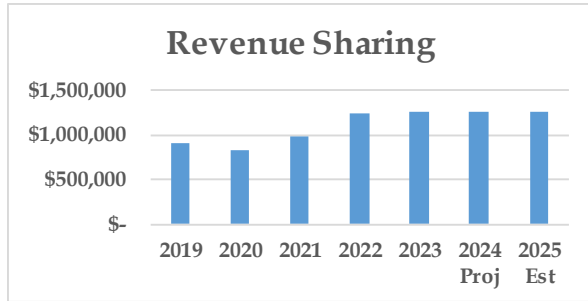


State Shared Revenues

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 2025; Half Cent Sales Tax \$2,171,936 (6% of total General Fund revenues); Revenue Sharing \$1,249,281 (3.5% of total General Fund revenues); Mobile Home Licenses \$20,978; and Alcohol Beverage Licenses \$36,073.

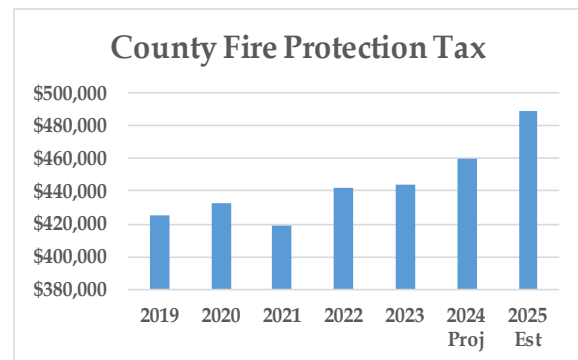
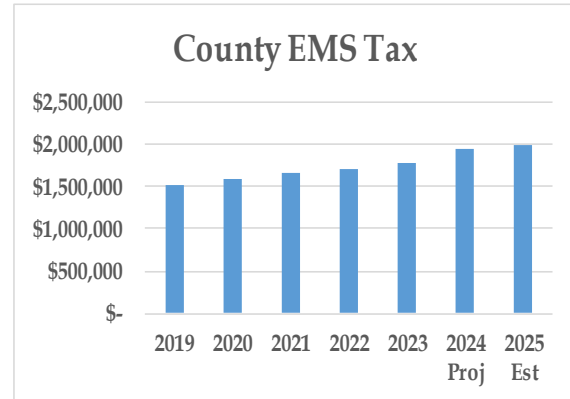


Major Revenue Sources of the City



Shared Revenue from Local Governments

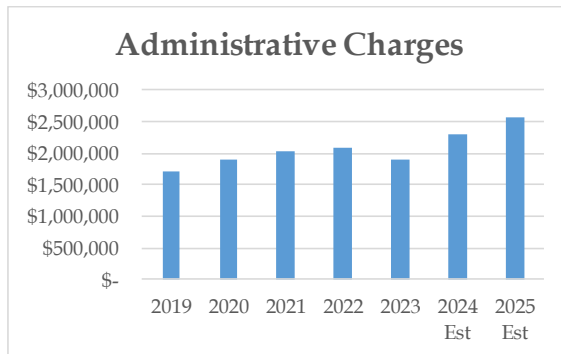
The City receives revenues from Pinellas County based on inter-local agreements and state law requirements. These revenues include County Emergency Medical Services (EMS) Tax which reimburses the City for the provision of EMS services within the Tarpon Springs Fire District; County Fire Protection which 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 2025 at; County EMS Tax \$1,984,503 (5% of total General Fund revenues); County Fire Protection Tax \$489,638 (1% of total General Fund revenues); School Resource Officers \$421,961 (1% of total General Fund revenues); and Pinellas County Library Cooperative \$346,152 (1% of total General Fund revenues).



Administrative Charges - Transfer In to General Fund

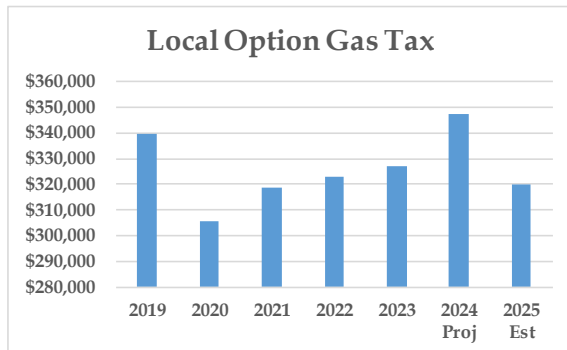
Enterprise Funds do not have administrative support staff for direct services they utilize that are provided by the General Fund Departments. To reimburse the General Fund for these services a transfer is performed based on 8% of the charges for services revenue from the Sanitation, Water-Sewer and Stormwater 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 \$2,557,593 for Fiscal Year 2025.

Major Revenue Sources of the City



Local Option Gas Tax

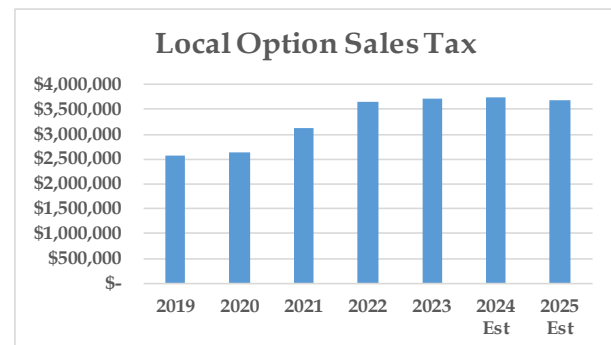
The City receives a portion of the County-wide local option gas tax which can only be used to construct, improve and maintain roadways. The tax is levied by Pinellas County and is distributed to the municipalities therein as provided by an inter-local agreement. The tax is \$.06 per gallon and will expire 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 2025, Local Option Gas Tax revenues are budgeted at \$320,140.



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.

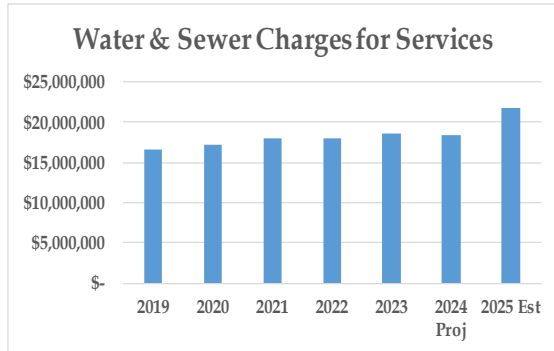
Proceeds of the tax may be used only for property acquisition, new construction, improvement of infrastructure, and the purchase of public safety vehicles with an estimated useful life of five years or more. Revenues are estimated based on expected growth, historical trends as well as calculations by the Florida Department of Revenues Office of Tax Research. For Fiscal Year 2025, Local Option Sales Tax revenues are budgeted at \$3,690,000.



Water and Sewer Operating Revenue

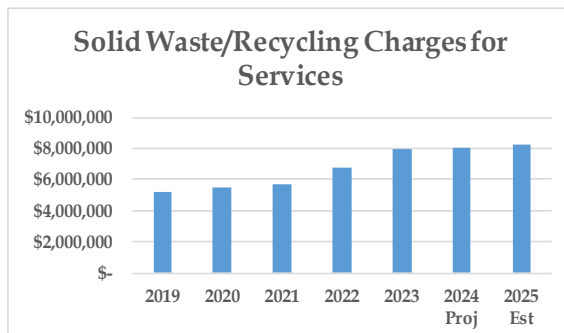
The Water and Sewer Utility Fund is the City's largest utility operation. The City obtains an independent rate study on a regular basis. The studies ensure that the City has adequate revenues to meet the utility's operating costs, capital requirements, debt service coverage, and reserve requirements. Rate increases for water, sewer and reclaimed were approved effective 12/1/23 in the amount of 9.9% and 3.75% effective 10/1/24. Water and Sewer charges for services revenues are budgeted at \$21,716,398 for Fiscal Year 2025. A Revenue Sufficiency Study is planned for FY 2025.

Major Revenue Sources of the City



Solid Waste & Recycling Operating Revenue

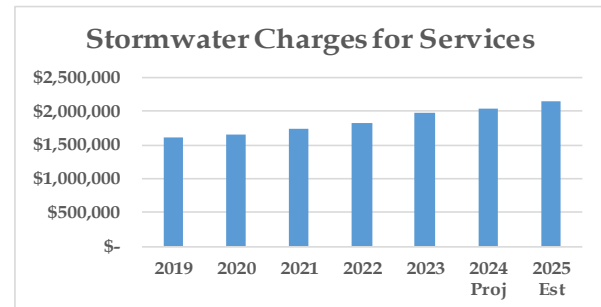
The Solid Waste and Recycling Utility Fund is the City's second largest utility operation. The City contracts out for the collection of solid waste and recycling. A new contract was approved for five years from March 31, 2022 to March 30, 2027. Rates will be adjusted according to the CPI per the city's contract. Solid Waste and Recycling charges for services revenues are budgeted at \$8,221,175 for Fiscal Year 2025.



Stormwater Operating Revenue

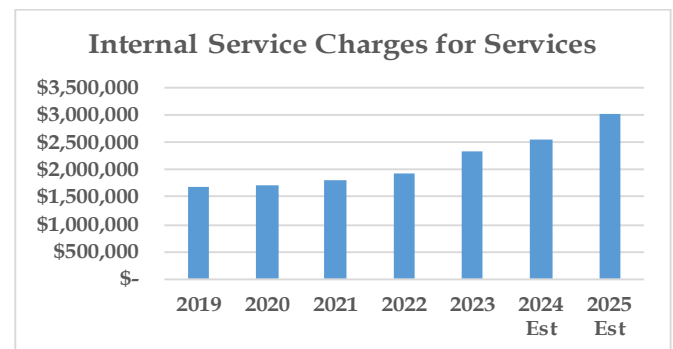
The Stormwater Utility Fund is the City's third largest utility operation. The City obtains an independent rate study on a regular basis. The last revenue sufficiency study was completed in 2021 which confirmed the current rate structure with increases of \$.50 annually per equivalent stormwater unit (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 \$2,148,333 for Fiscal Year 2025.



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 2025 are budgeted at \$3,031,498.



Related Financial Information

Budget Summary

City of Tarpon Springs - Fiscal Year 2025

<u>Estimated Revenues:</u>	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Taxes				
Ad Valorem	11,303,671	12,888,798	14,323,500	15,617,138
Utility Taxes	3,663,352	3,950,606	3,755,399	4,031,898
Communication Service Taxes	920,759	971,830	911,551	974,745
Sales & Use Taxes	4,069,979	4,148,976	4,212,990	7,608,306
Permits and Fees	3,383,508	3,767,297	3,751,894	3,664,218
Intergovernmental	4,962,457	6,520,108	4,751,660	1,536,222
Charges for Services	32,264,110	34,716,482	34,537,699	38,932,537
Fines and Forfeitures	215,973	76,030	173,732	126,527
Interest	(1,138,721)	2,700,624	905,837	1,232,145
Miscellaneous	1,824,048	1,956,171	836,426	854,520
Non-Revenues				
Transfers	2,869,499	2,346,946	2,790,266	3,057,593
Debt/Loan Proceeds	206,475	1,254,538	-	4,000,000
Internal Services	1,946,078	2,346,757	2,544,790	3,113,928
Total Revenues	66,491,188	77,645,163	73,495,744	84,749,777
Cash & Restricted Balances				
Brought Forward (Appropriated)	-	-	2,927,047	1,406,117
Total Estimated Revenues & Balances	\$ 66,491,188	\$ 77,645,163	\$ 76,422,791	\$ 86,155,894

Expenditures/Expenses:

General Government	6,395,969	7,887,369	7,359,107	6,891,984
Public Safety	18,326,937	19,338,313	21,556,420	24,752,713
Physical Environment	25,519,141	29,584,006	28,645,737	34,410,851
Transportation	2,891,017	3,724,492	3,115,194	2,070,644
Economic Environment	663,291	543,278	1,035,416	1,173,984
Culture and Recreation	6,104,886	7,255,514	7,755,419	8,483,148
Transfers	2,869,499	2,346,946	2,790,266	3,057,593
Debt Service	1,497,333	1,016,113	2,659,922	2,043,300
Internal Services	1,225,134	1,381,914	1,505,310	3,271,677
Total Appropriated Expenditures	\$ 65,493,207	\$ 73,077,945	\$ 76,422,791	\$ 86,155,894

Budget Summary by Fund

City of Tarpon Springs - Fiscal Year 2025

	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total
<u>Estimated Revenues:</u>						
Taxes						
Ad Valorem	15,088,885	528,253	-	-	-	15,617,138
Utility Taxes	4,031,898	-	-	-	-	4,031,898
Communication Service Taxes	974,745	-	-	-	-	974,745
Sales & Use Taxes	3,598,166	320,140	3,690,000	-	-	7,608,306
Permits and Fees	3,079,808	294,410	-	290,000	-	3,664,218
Intergovernmental	687,336	848,886	-	-	-	1,536,222
Charges for Services	3,847,146	-	640,504	34,444,887	-	38,932,537
Fines and Forfeitures	119,227	7,300	-	-	-	126,527
Interest	411,751	253,248	106,134	451,012	10,000	1,232,145
Miscellaneous	814,520	40,000	-	-	-	854,520
Non-Revenues	-	-	-	-	-	-
Transfers	2,807,593	-	250,000	-	-	3,057,593
Debt/Loan Proceeds	-	-	-	4,000,000	-	4,000,000
Internal Services	-	-	-	-	3,113,928	3,113,928
Total Revenues	35,461,075	2,292,237	4,686,638	39,185,899	3,123,928	84,749,777
Cash & Restricted Balances						
Brought Forward (Appropriated)	586,600	233,693	248,884	189,191	147,749	1,406,117
Total Estimated Revenues & Balances	\$ 36,047,675	\$ 2,525,930	\$ 4,935,522	\$ 39,375,090	\$ 3,271,677	\$ 86,155,894
<u>Expenditures/Expenses:</u>						
General Government	6,660,984	231,000	-	-	-	6,891,984
Public Safety	20,386,220	580,971	3,785,522	-	-	24,752,713
Physical Environment	2,003,232	19,705	-	32,387,914	-	34,410,851
Transportation	1,445,236	79,208	400,000	146,200	-	2,070,644
Economic Environment	160,281	1,013,703	-	-	-	1,173,984
Culture and Recreation	5,391,722	201,343	650,000	2,240,083	-	8,483,148
Non-Expenditure-Transfers	-	400,000	100,000	2,557,593	-	3,057,593
Debt Service	-	-	-	2,043,300	-	2,043,300
Internal Services	-	-	-	-	3,271,677	3,271,677
Total Appropriated Expenditures	\$ 36,047,675	\$ 2,525,930	\$ 4,935,522	\$ 39,375,090	\$ 3,271,677	\$ 86,155,894

Total City Revenues

SUMMARY BY SOURCE

Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Taxes				
Ad Valorem	11,303,671	12,888,798	14,323,500	15,617,138
Utility Taxes	3,663,352	3,950,606	3,755,399	4,031,898
Communication Service Taxes	920,759	971,830	911,551	974,745
Sales & Use Taxes	4,069,979	4,148,976	4,212,990	7,608,306
Total Taxes	19,957,761	21,960,210	23,203,440	28,232,087
Permits and Fees	3,383,508	3,767,297	3,751,894	3,664,218
Intergovernmental	4,962,457	6,520,108	4,751,660	1,536,222
Charges for Services	32,264,110	34,716,482	34,537,699	38,932,537
Fines and Forfeitures	215,973	76,030	173,732	126,527
Interest	(1,138,721)	2,700,624	905,837	1,232,145
Miscellaneous	1,824,048	1,956,171	836,426	854,520
Non-Revenues				
Transfers	2,869,499	2,346,946	2,790,266	3,057,593
Loan Proceeds	206,475	1,254,538	-	4,000,000
Reserves	-	-	2,927,047	1,406,117
Internal Services	1,946,078	2,346,757	2,544,790	3,113,928
Total Non-Revenues	5,022,052	5,948,241	8,262,103	11,577,638
Total	\$ 66,491,188	\$ 77,645,163	\$ 76,422,791	\$ 86,155,894

PERCENTAGE OF TOTAL REVENUES:

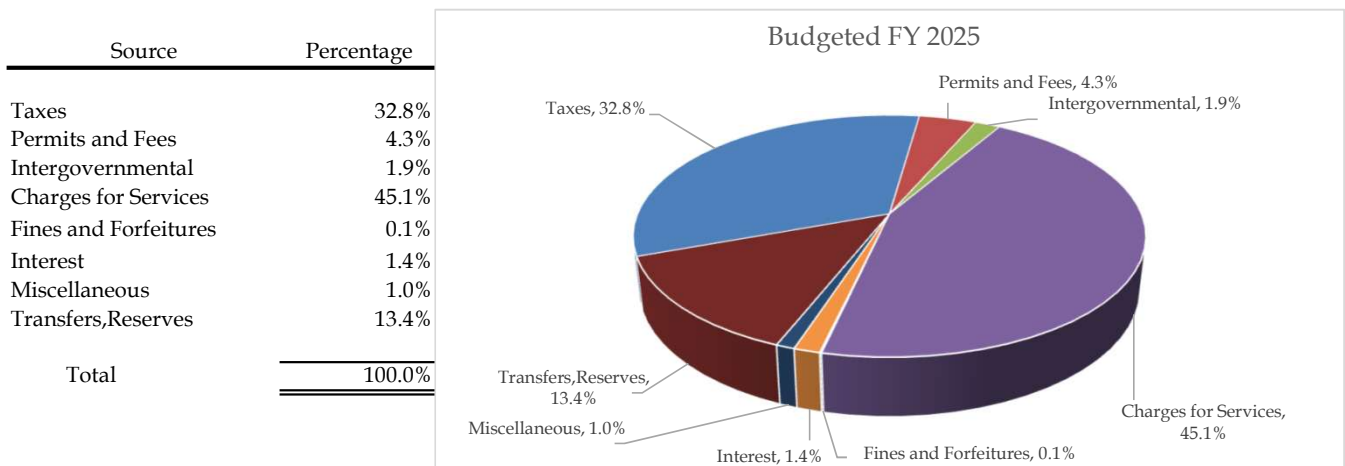
Taxes	30.0%	28.3%	30.4%	32.8%
Permits and Fees	5.1%	4.8%	4.9%	4.3%
Intergovernmental	7.5%	8.4%	6.2%	1.9%
Charges for Services	48.5%	44.7%	45.2%	45.1%
Fines and Forfeitures	0.3%	0.1%	0.2%	0.1%
Interest	-1.7%	3.5%	1.2%	1.4%
Miscellaneous	2.7%	2.5%	1.1%	1.0%
Non-Revenues	7.6%	7.7%	10.8%	13.4%
Total	100.0%	100.0%	100.0%	100.0%

Total City Revenues

COMPARISON BY SOURCE

Source	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
Taxes	23,203,440	28,232,087	5,028,647	21.67%
Permits and Fees	3,751,894	3,664,218	(87,676)	-2.34%
Intergovernmental	4,751,660	1,536,222	(3,215,438)	-67.67%
Charges for Services	34,537,699	38,932,537	4,394,838	12.72%
Fines and Forfeitures	173,732	126,527	(47,205)	-27.17%
Interest	905,837	1,232,145	326,308	36.02%
Miscellaneous	836,426	854,520	18,094	2.16%
Non-Revenues-Transfers, Reserves, and Internal Services	8,262,103	11,577,638	3,315,535	40.13%
Total	\$ 76,422,791	\$ 86,155,894	\$ 9,733,103	12.74%

PERCENTAGE OF REVENUES BY SOURCE



Total City Expenditures

SUMMARY BY CATEGORY

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	28,889,359	31,057,910	34,600,429	36,984,288
Operating Expenses	27,537,873	31,798,823	25,915,351	28,071,476
Capital Outlay	4,231,091	6,003,329	8,959,558	13,827,081
Debt Service	1,497,333	1,689,828	2,659,922	2,418,822
Grants and Aids	446,342	153,741	193,500	165,500
Transfers - Interfund	2,869,499	2,346,946	2,790,266	3,057,593
Reserves/Interfund Loans	21,710	27,368	1,303,765	1,631,134
Total Expenditures	\$ 65,493,207	\$ 73,077,945	\$ 76,422,791	\$ 86,155,894

PERCENTAGE OF TOTAL EXPENDITURES:

Personnel Services	44.1%	42.5%	45.3%	42.9%
Operating Expenses	42.0%	43.5%	33.9%	32.6%
Capital Outlay	6.5%	8.2%	11.7%	16.0%
Debt Service	2.3%	2.3%	3.5%	2.8%
Grants and Aids	0.7%	0.2%	0.3%	0.2%
Transfers	4.4%	3.2%	3.6%	3.5%
Reserves/Interfund Loans	0.0%	0.1%	1.7%	1.9%
Total	100.0%	100.0%	100.0%	99.9%

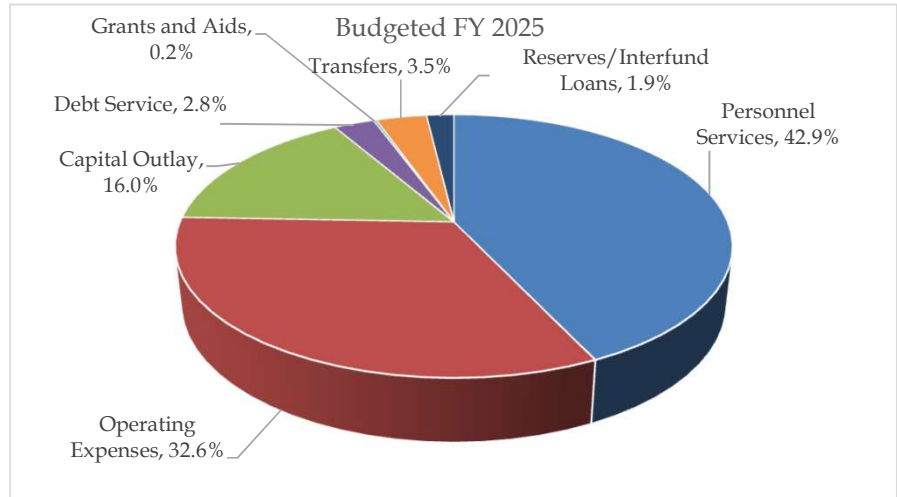
Total City Expenditures

COMPARISON BY CATEGORY

Expenditure Classification	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
Personnel Services	34,600,429	36,984,288	2,383,859	6.89%
Operating Expenses	25,915,351	28,071,476	2,156,125	8.32%
Capital Outlay	8,959,558	13,827,081	4,867,523	54.33%
Debt Service	2,659,922	2,418,822	(241,100)	-9.06%
Grants and Aids	193,500	165,500	(28,000)	-14.47%
Transfers	2,790,266	3,057,593	267,327	9.58%
Reserves/Interfund Loans	1,303,765	1,631,134	327,369	25.11%
Total Expenditures	\$ 76,422,791	\$ 86,155,894	\$ 9,733,103	12.74%

PERCENTAGE OF EXPENDITURES BY CATEGORY

Expenditure Classification	Percentage
Personnel Services	42.9%
Operating Expenses	32.6%
Capital Outlay	16.0%
Debt Service	2.8%
Grants and Aids	0.2%
Transfers	3.5%
Reserves/Interfund Loans	1.9%
Total Expenditures	99.9%



Total City Expenditures

SUMMARY BY FUNCTION

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
General Government	6,395,969	7,887,369	7,359,107	6,891,984
Public Safety	18,326,937	19,338,313	21,556,420	24,752,713
Physical Environment	25,519,141	29,584,006	28,645,737	34,410,851
Transportation	2,891,017	3,724,492	3,115,194	2,070,644
Economic Environment	663,291	543,278	1,035,416	1,173,984
Culture and Recreation	6,104,886	7,255,514	7,755,419	8,483,148
Non-Expenditure -Transfers	2,869,499	2,346,946	2,790,266	3,057,593
Non-Operating - Debt	1,497,333	1,016,113	2,659,922	2,043,300
Internal Services	1,225,134	1,381,914	1,505,310	3,271,677
Total Expenditures	\$ 65,493,207	\$ 73,077,945	\$ 76,422,791	\$ 86,155,894

PERCENTAGE OF TOTAL EXPENDITURES:

General Government	9.8%	10.8%	9.6%	8.0%
Public Safety	28.0%	26.5%	28.2%	28.7%
Physical Environment	38.9%	40.5%	37.5%	39.9%
Transportation	4.4%	5.1%	4.1%	2.4%
Economic Environment	1.0%	0.7%	1.4%	1.4%
Culture and Recreation	9.3%	9.9%	10.1%	9.8%
Non-Expenditure-Transfers	4.4%	3.2%	3.6%	3.5%
Non-Operating-Debt	2.3%	1.4%	3.5%	2.4%
Internal Services	1.9%	1.9%	2.0%	3.8%
Total Expenditures	100.0%	100.0%	100.0%	99.9%

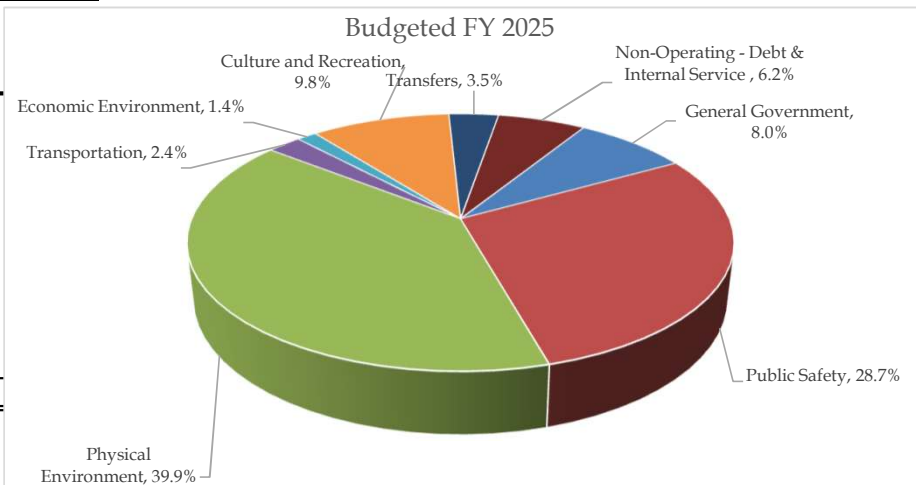
Total City Expenditures

COMPARISON BY FUNCTION

Expenditure Classification	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
General Government	7,359,107	6,891,984	(467,123)	-6.35%
Public Safety	21,556,420	24,752,713	3,196,293	14.83%
Physical Environment	28,645,737	34,410,851	5,765,114	20.13%
Transportation	3,115,194	2,070,644	(1,044,550)	-33.53%
Economic Environment	1,035,416	1,173,984	138,568	13.38%
Culture and Recreation	7,755,419	8,483,148	727,729	9.38%
Non-Expenditure -Transfers	2,790,266	3,057,593	267,327	9.58%
Non-Operating - Debt & Internal Service	4,165,232	5,314,977	1,149,745	27.60%
Total Expenditures	\$ 76,422,791	\$ 86,155,894	\$ 9,733,103	12.74%

PERCENTAGE OF EXPENDITURES BY FUNCTION

Expenditure Classification	Percentage
General Government	8.0%
Public Safety	28.7%
Physical Environment	39.9%
Transportation	2.4%
Economic Environment	1.4%
Culture and Recreation	9.8%
Transfers	3.5%
Non-Operating - Debt & Internal Service	6.2%
Total Expenditures	99.9%



Personnel

Personnel by Fund/Department (Full Time)

Fund/Department	FY 2022	FY 2023	FY 2024	FY 2025
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	4.75	4.75	4.75	5.75
Internal Audit	0.55	0.55	0.55	0.55
Human Resources	4.00	4.00	4.00	4.00
Planning	5.00	5.00	5.00	5.00
City Clerk	3.50	3.50	3.50	3.50
Police	68.00	71.00	73.00	73.00
Fire	42.00	43.00	46.00	46.00
Development Services	11.60	10.60	11.60	11.60
Public Services	10.00	10.00	10.00	10.00
Public Works	32.05	35.05	35.05	34.05
Cultural/Civic Services	19.00	19.00	19.00	19.00
Project Administration	0.87	1.16	1.45	1.45
Non-Departmental	0.50	0.50	0.50	0.50
Total General Fund	215.82	222.11	228.40	228.40
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	4.85	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	64.50	66.50	66.50	66.50
Project Administration	1.56	2.08	2.60	2.60
Non-Departmental	6.20	6.20	6.20	6.20
	85.02	87.54	88.06	88.06
Marina	1.20	1.20	1.20	1.20
Storm Water	8.56	8.75	8.94	8.94
Golf Course	5.00	5.00	5.00	5.00
Total Enterprise Funds	108.33	111.04	111.75	111.75
Internal Service Funds				
Vehicle Maintenance	5.00	5.00	5.00	6.00
Grand Total	331.00	340.00	350.00	351.00

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

Fund/Department	FY 2022	FY 2023	FY 2024	FY 2025	
				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	4.75	4.75	4.75	-	5.75
Internal Audit	0.55	0.55	0.55	-	0.55
Human Resources	4.00	4.00	4.00	-	4.00
Planning	5.00	5.00	5.00	-	5.00
City Clerk	3.50	3.50	3.50	-	3.50
Police	74.00	77.00	79.00	-	79.00
Fire	42.00	43.00	46.00	-	46.00
Development Services	11.60	10.60	11.60	-	11.60
Public Services	19.00	19.00	19.00	-	19.00
Public Works	33.30	36.30	36.30	-	35.30
Cultural/Civic Services	24.00	24.00	24.00	-	23.00
Project Administration	0.87	1.16	1.45	-	1.45
Non-Departmental	0.50	0.50	0.50	-	0.50
Total General Fund	237.07	243.36	249.65	-	248.65
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	4.85	-	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	65.15	67.15	67.15	-	67.15
Project Administration	1.56	2.08	2.60	-	2.60
Non-Departmental	6.20	6.20	6.20	-	6.20
	85.67	88.19	88.71	-	88.71
Marina	1.20	1.20	1.20	-	1.20
Storm Water	8.66	8.85	9.04	-	9.04
Golf Course	24.00	24.00	24.00	-	24.00
Total Enterprise Funds	128.08	130.79	131.50	-	131.50
Internal Service Funds					
Vehicle Maintenance	5.00	5.00	5.00	-	6.00
Total Internal Service Funds	5.00	5.00	5.00	-	6.00
Grand Total	372.00	381.00	391.00	-	391.00

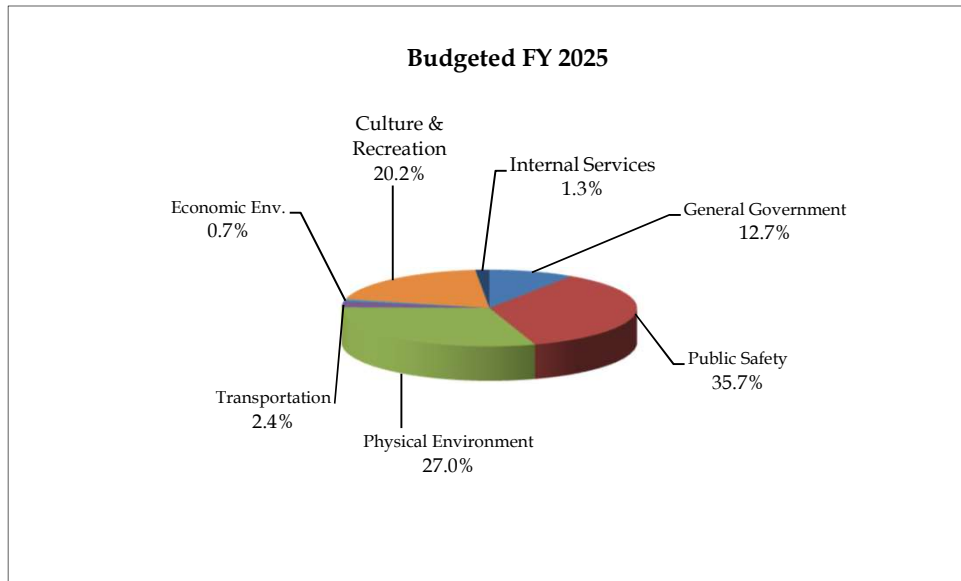
Personnel by Function

Total Authorized Positions

(Full and Part-Time)

	FY 2022	FY 2023	FY 2024	FY 2025
Summary by Function				
Function				
General Government	48.26	49.26	49.55	36.57
Public Safety	127.60	130.60	139.60	139.60
Physical Environment	102.64	104.64	105.35	118.13
Transportation	8.50	9.50	9.50	10.70
Economic Environment	2.85	2.85	2.85	2.85
Culture & Recreation	77.15	79.15	79.15	77.15
Internal Services	5.00	5.00	5.00	6.00
	372.00	381.00	391.00	391.00

	Percentage of Total Positions			
Function				
General Government	13.0%	12.9%	12.7%	9.4%
Public Safety	34.3%	34.3%	35.7%	35.7%
Physical Environment	27.6%	27.5%	27.0%	30.3%
Transportation	2.3%	2.5%	2.4%	2.7%
Economic Environment	0.8%	0.7%	0.7%	0.7%
Culture & Recreation	20.7%	20.8%	20.2%	19.7%
Internal Services	1.3%	1.3%	1.3%	1.5%
	100.0%	100.0%	100.0%	100.0%



Personnel Position Changes (Full and Part-Time)

Position
Changes

There are currently no new postions in the fiscal year 2025 budget.

Personnel

Split Position Allocations

Position	Percentage	Salary
Executive Office Manager		
GF-City Commission	50%	41,483.73
GF-City Manager	50%	41,483.73
	100%	82,967.46
IT Specialist		
GF-IT	50%	34,007.00
W/S Non Departmental	50%	34,007.00
	100%	68,014.00
IT Specialist		
GF-IT	75%	50,895.16
W/S Non Departmental	25%	16,965.05
	100%	67,860.21
Cyber Security Engineer		
GF-IT	50%	43,304.56
W/S Non Departmental	50%	43,304.56
	100%	86,609.12
Internal Auditor		
GF-Internal Audit	55%	67,131.98
W/S Non Departmental	45%	54,926.16
	100%	122,058.14
Deputy City Clerk		
GF-City Clerk	50%	61,099.16
WS-Collections	50%	61,099.16
	100%	122,198.31
Construction Field Inspector		
GF-Building Development	50%	29,001.55
W/S Non Departmental	50%	29,001.55
	100%	58,003.09
GIS Administrator		
GF-Building Development	10%	7,449.27
Sanitation	15%	11,173.91
IT - GIS	69%	51,399.96
Stormwater	6%	4,469.56
	100%	74,492.70
Public Works Director		
GF-Facilities Maintenance	20%	24,045.47
GF-Roads & Streets	25%	30,056.83
Sanitation	30%	36,068.20
Stormwater	25%	30,056.83
	100%	120,227.33
Public Works Executive Assistant		
GF-Facilities Maintenance	20%	10,526.88
GF-Roads & Streets	25%	13,158.60
Sanitation	30%	15,790.32
Stormwater	25%	13,158.60
	100%	52,634.40

Personnel *Split Position Allocations*

Position	Percentage	Salary
Custodian PT-Temp		
GF-Facilities Maintenance	25%	4,130.75
WS-Water Distribution	15%	2,478.45
WS-Meter Repairs	10%	1,652.30
WS-Sewage Collection	10%	1,652.30
WS-Sewage Treatment	15%	2,478.45
WS-Sewage Lift Stations	15%	2,478.45
Stormwater	10%	1,652.30
	<u>100%</u>	<u>16,523.00</u>
Assistant Parks Maintenance Supervisor/ Arborist		
GF-Parks	15%	10,195.19
CRA Fund	85%	57,772.76
	<u>100%</u>	<u>67,967.95</u>
Sustainability Coordinator		
GF-Non-Departmental	50%	31,149.99
WS- Sustainability	50%	31,149.99
	<u>100%</u>	<u>62,299.98</u>
Technician I		
Sanitation	80%	28,435.76
Marina	20%	7,108.94
	<u>100%</u>	<u>35,544.70</u>
Bill Tech II/Divison Coordnator		
WS-Utility Billing	75%	36,807.13
Stormwater	25%	12,269.04
	<u>100%</u>	<u>49,076.17</u>
GIS Mapping Tech		
WS-IT-GIS	82%	41,618.35
Stormwater	18%	9,135.73
	<u>100%</u>	<u>50,754.08</u>
Wastewater Division Manager		
WS-Sewage Collection	25%	24,164.51
WS-Sewage Treatment	75%	72,493.52
	<u>100%</u>	<u>96,658.02</u>
Water Division Manager		
WS-Water Distribution	25%	23,362.51
WS-Water Plant	75%	70,087.52
	<u>100%</u>	<u>93,450.03</u>
Maintenance Mech I - 2 Positions		
WS-Water Plant	28%	28,516.27
WS-Sewage Treatment	36%	36,663.77
WS-Sewage Lift Stations	36%	36,663.77
	<u>100%</u>	<u>101,843.81</u>

Personnel

Split Position Allocations

Position	Percentage	Salary
Maintenance Mech II - 3 Positions		
WS-Water Plant	28%	45,138.80
WS-Sewage Treatment	36%	58,035.60
WS-Sewage Lift Stations	36%	58,035.60
	100%	161,209.99
Maintenance Mech III - 1 Position		
WS-Water Plant	28%	16,649.86
WS-Sewage Treatment	36%	21,406.96
WS-Sewage Lift Stations	36%	21,406.96
	100%	59,463.77
Lead Maintenance Mechanic		
WS-Water Plant	28%	17,905.44
WS-Sewage Treatment	36%	23,021.28
WS-Sewage Lift Stations	36%	23,021.28
	100%	63,948.00
Utilities Maintenance Supervisor		
WS-Water Plant	28%	21,609.00
WS-Sewage Treatment	36%	27,783.00
WS-Sewage Lift Stations	36%	27,783.00
	100%	77,175.00
Environmental Compliance		
WS-Water Plant	50%	46,425.29
WS-Sewage Treatment	50%	46,425.29
	100%	92,850.58
Project Administration Director		
General Fund	29%	40,919.88
Water-Sewer Fund	52%	73,373.58
Stormwater Fund	19%	26,809.58
	100%	141,103.04
Project Administration Assistant Director		
General Fund	29%	31,993.00
Water-Sewer Fund	52%	57,366.76
Stormwater Fund	19%	20,960.93
	100%	110,320.70
Project Inspector - 2 Positions		
General Fund	29%	37,496.72
Water-Sewer Fund	52%	67,235.50
Stormwater Fund	19%	24,566.82
	100%	129,299.04
Grant Writer/Project Coordinator		
General Fund	29%	23,339.98
Water-Sewer Fund	52%	41,851.00
Stormwater Fund	19%	15,291.71
	100%	80,482.69

Property Values, Millage Rates and Revenues

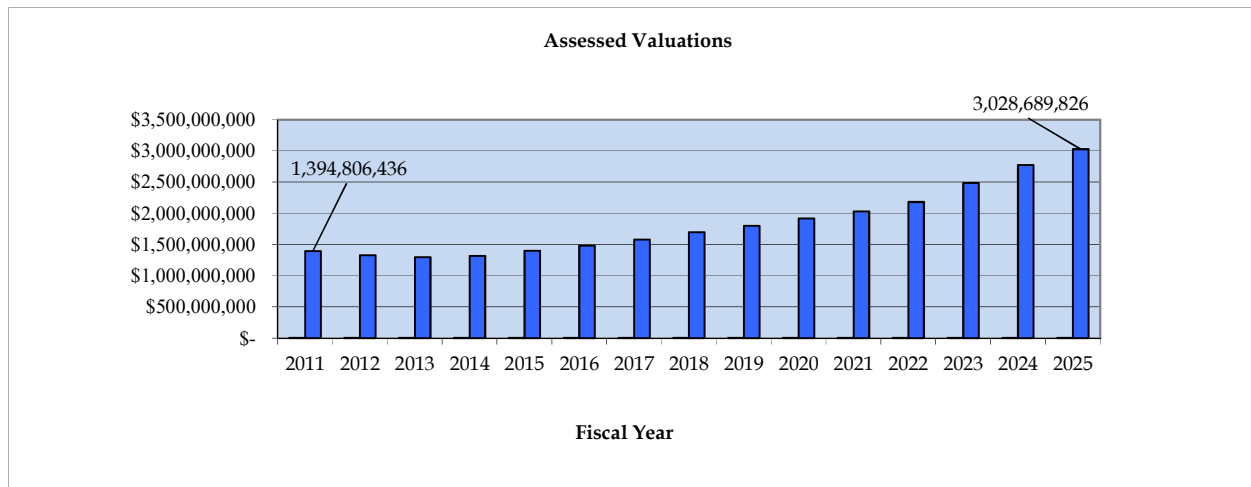
City of Tarpon Springs

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
2025	2024	3,028,689,826	254,636,915	9.18%	5.3700	-	0.00%	15,604,161	1,242,709	8.65%
2024	2023	2,774,052,911	288,911,582	11.63%	5.3700	-	0.00%	14,361,452	1,485,378	11.54%
2023	2022	2,485,141,329	304,444,132	13.96%	5.3700	-	0.00%	12,876,074	1,583,576	14.02%
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%

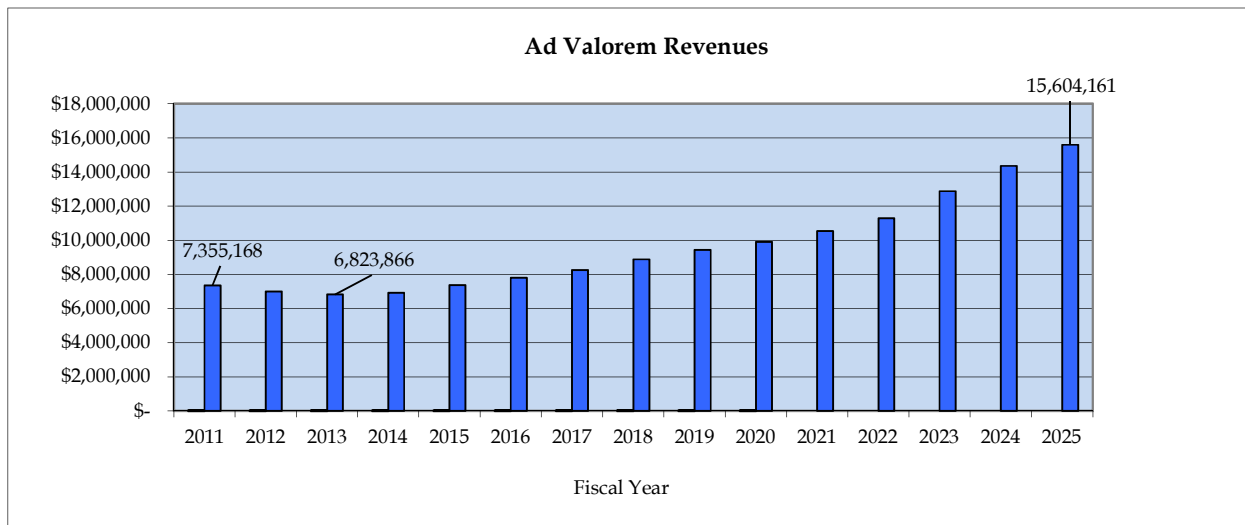
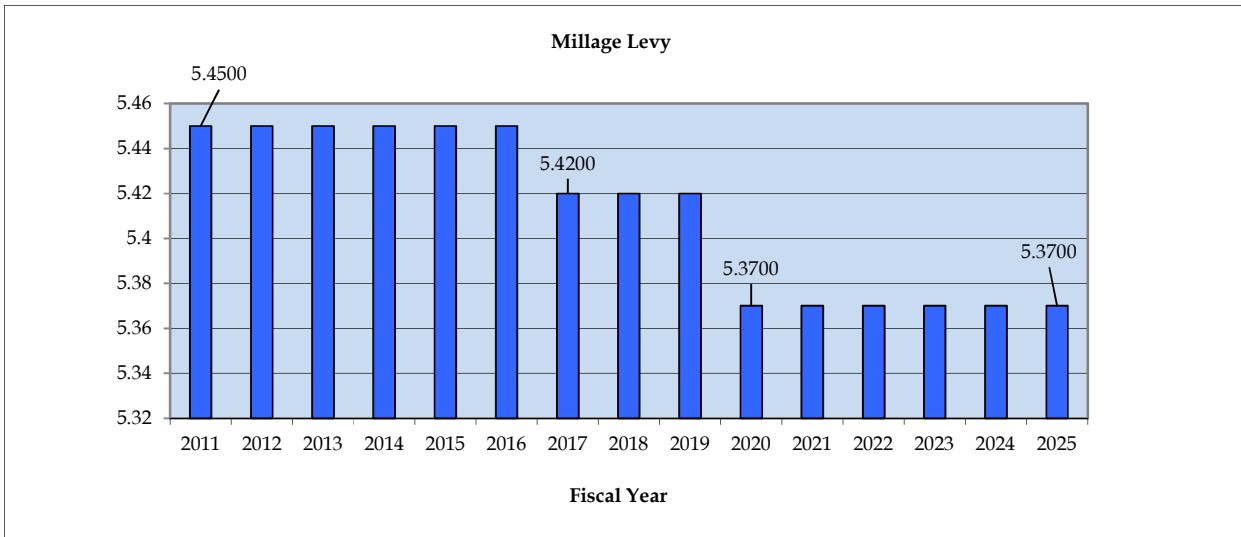
- (A) Final Assessed Valuations except for Fiscal Year 2025 is estimated to increase 8.25%.
- (B) Final Millage Levy represents the City wide levy only. Fiscal Year 2025 Levy is the Proposed Millage Rate.
- (C) Ad Valorem Tax Revenues are based on actual receipts. Fiscal Year 2024 and FY 2025 is the Budgeted amount.



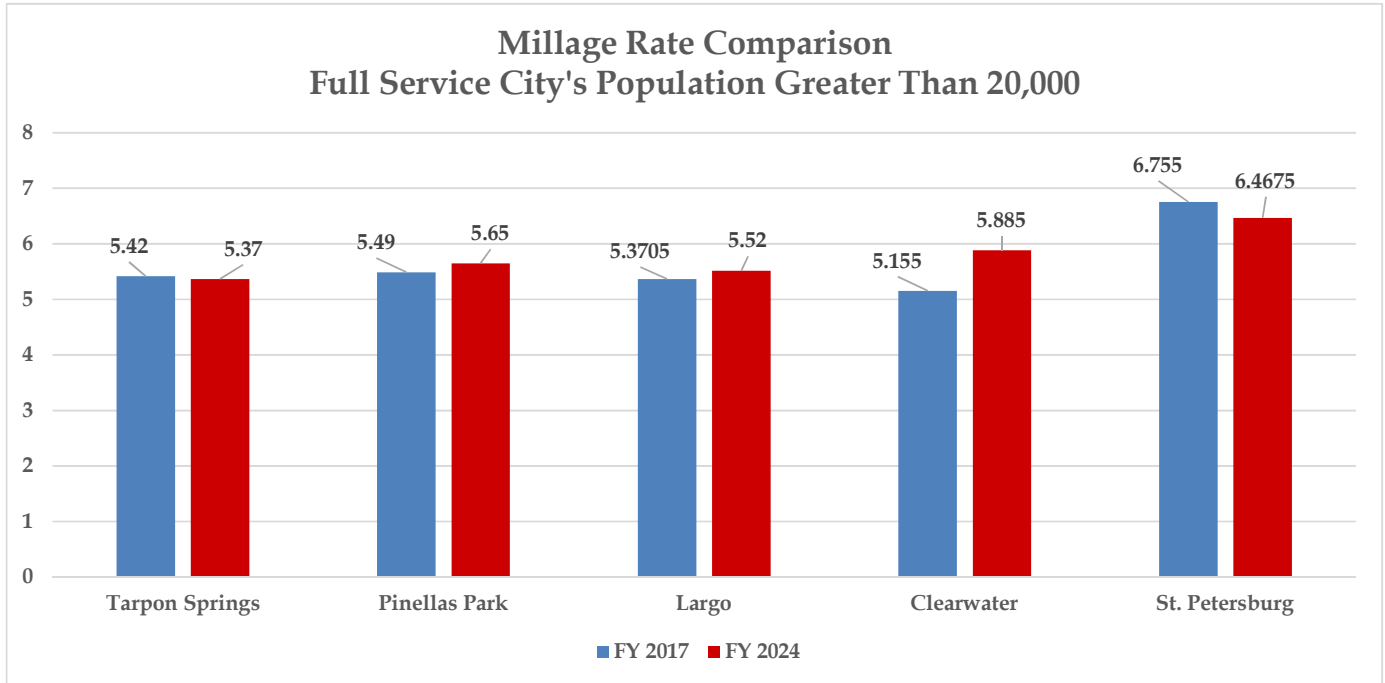
City of Tarpon Springs

Historical Analysis of Millage Rates & Ad Valorem Revenues

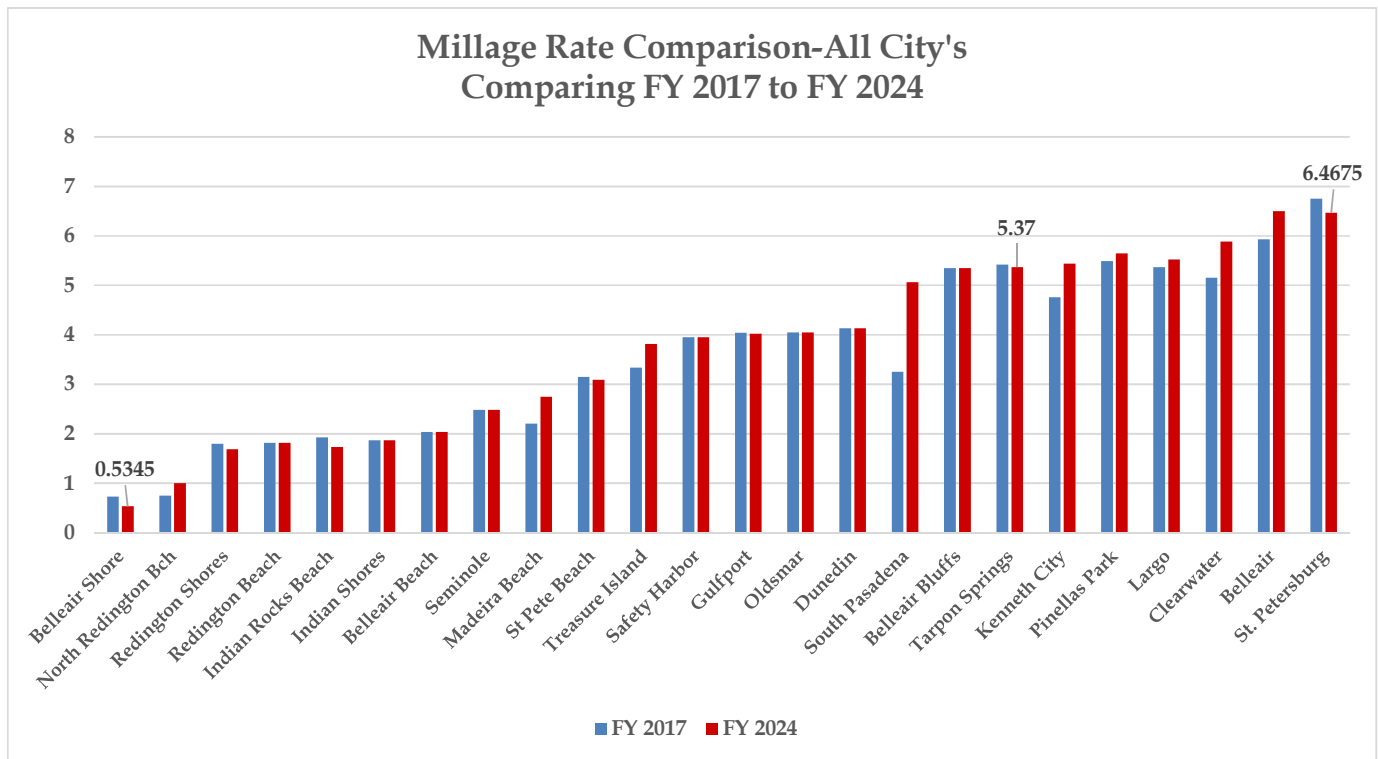
Last Fifteen Fiscal Years



**City of Tarpon Springs
 Millage Rate Comparisons
 Pinellas County
 Fiscal Year 2017 to Fiscal Year 2024**



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

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

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

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

Debt Summary

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

Issue	Purpose	Original Amount	Principal Outstanding at 9/30/2024	2025 Budgeted Debt Service
Water / Sewer Fund:				
Series 2013 A-1 Bonds - Matures 10/1/2036		7,425,000	4,645,000	325,000
Series 2013 A-2 Bonds - Matures 10/1/2042		28,370,000	21,900,000	760,000
Series 2013 A-1 Bonds - Interest 3.59%		-	-	153,494
Series 2013 A-2 Bonds - Interest 3.59%		-	-	804,806
Total Water / Sewer Fund		<u>\$ 35,795,000</u>	<u>\$ 26,545,000</u>	<u>\$ 2,043,300</u>
Penny Fund:				
Fire Truck Lease 2021		Original Amount	Principal Outstanding at 9/30/2024	2025 Budgeted Debt Service
Principal		\$ 846,880	\$ 348,103	\$ 172,542
Interest 1.75%		\$ 46,285	\$ -	\$ 6,091
Five Year Lease		\$ 893,165	\$ 348,103	\$ 178,633
Final Payment 5/14/2026				
Fire Truck Lease 2022		Original Amount	Principal Outstanding at 9/30/2024	2025 Budgeted Debt Service
Principal		\$ 899,894	\$ 730,632	\$ 174,459
Interest 3.07%		\$ 112,177	\$ -	\$ 22,430
Five Year Lease		\$ 1,012,071	\$ 730,632	\$ 196,889
Final Payment 4/28/2028				
First principal payment approximately April 2024 upon delivery of the truck.				
Total Penny Fund		<u>\$ 1,905,236</u>	<u>\$ 1,078,735</u>	<u>\$ 375,522</u>
TOTALS		<u><u>\$ 37,700,236</u></u>	<u><u>\$ 27,623,735</u></u>	<u><u>\$ 2,418,822</u></u>

Debt Payment Schedule

Bond Issue

		FY 2025			
	Balance			Total	Balance
	9/30/2024	4/1/2025	10/1/2025	P&I Payments	9/30/2025
Water Plant Bond					
Principal	\$ 26,545,000		\$ 1,085,000	\$ 1,085,000	\$ 25,460,000
Interest 3.59%		\$ 479,150	\$ 479,150	\$ 958,300	
Total Payments		\$ 479,150	\$ 1,564,150	\$ 2,043,300	

Fire Truck Lease PNC

		FY 2025			
	Balance			Total	Balance
	9/30/2024	5/14/2025		P&I Payments	9/30/2025
Fire Truck Lease 2021					
Principal	\$ 348,103	\$ 172,542		\$ 172,542	\$ 175,561
Interest 1.75%		\$ 6,091		\$ 6,091	
Total Payments		\$ 178,633		\$ 178,633	

Fire Truck Lease PNC

		FY 2025			
	Balance			Total	Balance
	9/30/2024	4/28/2025		P&I Payments	9/30/2025
Fire Truck Lease 2022					
Principal	\$ 730,632	\$ 174,459		\$ 174,459	\$ 556,173
Interest 3.07%		\$ 22,430		\$ 22,430	
Total Payments		\$ 196,889		\$ 196,889	

Grand Total	<u><u>\$ 27,623,735</u></u>				<u><u>\$ 26,191,734</u></u>
--------------------	-----------------------------	--	--	--	-----------------------------

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	25,764
Male	47.6%
Female	52.4%
Median Age	50.2

AGE GROUPS BY PERCENT

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

RACE

White	86.4%
Black	7.6%
Other	6.0%

INCOME RANGES

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

City of Tarpon Springs

Community Profile

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

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

EDUCATION

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

CULTURAL, RECREATION & ENTERTAINMENT OPPORTUNITIES

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

HISTORY

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

City of Tarpon Springs

Statistical Information

Government:

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

Demographics:

Approximate Land Area:		9.11 Square Miles *	Gas:		
			Miles of Mains		45
			Service Lines		1,294
Population:			Police Protection:		
2020		25,359	Stations		1
2010		24,429	Employees		79
2000		20,161			
1990		17,906			
1980		11,900			
1970		9,300			
Statistics:			Fire Protection:		
Municipal Employees:			Stations		3
Full-Time		350	Employees		49
Part-Time		41			
Total		391	Library:		
Streets:			Branches		1
Paved Miles		170.4	Books & Other Materials		88,323
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		183	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>
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%
2023	25,764	1,622,746	62,985	52.5	6,701	2.7%

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	2023			2014		
	Assessed Value	Rank	Percentage of Total City Taxable Assessed Value (A)	Assessed Value	Rank	Percentage of Total City Taxable Assessed Value (B)
FRMF Pinellas LLC	\$ 55,800,000	1	2.24%	\$ -	-	-
Centro N P Tarpon Mall LLC	21,021,000	2	0.85%	17,885,000	1	1.36%
Sun Valley Venture LLC	18,000,000	3	0.72%	-	-	-
Meadows Venture LLC	17,250,000	4	0.69%	-	-	-
Wal-Mart Stores East LP	14,117,464	5	0.57%	6,425,000	5	0.49%
FL Tarpon Square H A LLC	12,507,000	6	0.50%	9,358,017	3	0.00%
Lowes Home Centers LLC	11,754,488	7	0.47%	-	-	-
Tarpon Springs Storage Owner LLC	10,700,000	8	0.43%			
Lime Street Properties Inc	9,370,240	9	0.38%	5,100,000	9	0.39%
Storage Trust Group	9,202,000	10	0.37%			
Shamrock Millco-Sun Valley LLC	-		-	8,250,000	4	0.63%
River Site LLC - St. Lukes Clinic	-		-	6,155,826	6	0.47%
CRP II - Tarpon Springs LLC	-		-	6,007,635	7	0.46%
Turtle Cove Group LLC	-		-	5,948,493	8	0.45%
Tarpon Springs, City of	-		-	4,940,349	10	0.38%
TOTAL	\$ <u>179,722,192</u>		<u>7.23%</u>	\$ <u>81,195,320</u>		<u>6.17%</u>

A) Percentages are based on the total assessed value of \$ 2,486,537,663

B) Percentages are based on the total assessed value of \$ 1,315,986,557

Source: Pinellas County Property Appraiser.

FY 2025 Annual Budget Summary



Total City Revenue Summary

SUMMARY BY FUND AND MAJOR REVENUE SOURCE				
Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
General Fund				
Taxes				
Ad Valorem	10,982,934	12,490,650	13,856,417	15,088,885
Utility Taxes	3,663,352	3,950,606	3,755,399	4,031,898
Communication Service Taxes	920,759	971,830	911,551	974,745
Sales & Use Taxes	110,952	122,268	114,333	119,898
Total Taxes	15,677,997	17,535,354	18,637,700	20,215,426
Permits and Fees	2,655,419	3,151,576	2,838,644	3,079,808
Intergovernmental	4,006,792	4,103,909	3,971,568	4,165,604
Charges for Services	3,413,501	3,641,712	3,658,200	3,847,146
Fines and Forfeitures	210,795	67,581	166,432	119,227
Interest	(327,898)	873,924	300,000	411,751
Miscellaneous	690,619	847,808	806,426	814,520
Non-Revenue				
Transfers	2,271,651	2,096,946	2,540,266	2,807,593
Debt Proceeds	-	1,254,538	-	-
Reserves-Restricted	-	-	337,000	551,600
Total	\$ 28,598,876	\$ 33,573,348	\$ 33,256,236	\$ 36,012,675
Special Revenue Funds				
Hospital Lease				
Interest	(161,751)	109,234	45,818	90,000
Reserves	-	-	-	-
Total	\$ (161,751)	\$ 109,234	\$ 45,818	\$ 90,000
American Rescue Plan Fund				
Intergovernmental	159,864	846,933	-	-
Interest	(117,977)	487,319	177,906	125,000
Reserves	-	-	-	-
Total	\$ 41,887	\$ 1,334,252	\$ 177,906	\$ 125,000
Local Option Gas Tax Fund				
Taxes	323,104	327,212	347,255	320,140
Interest	831	6,352	516	1,860
Reserves	-	-	2,229	28,000
Total	\$ 323,935	\$ 333,564	\$ 350,000	\$ 350,000
Impact Funds				
Permits & Fees	306,369	282,458	383,229	294,410
Interest	3,733	65,784	6,559	18,442
Reserves	-	-	353,569	-
Total	\$ 310,102	\$ 348,242	\$ 743,357	\$ 312,852
Grant Funds				
Intergovernmental	-	100,130	298,323	319,440
Interest	(300)	2,062	72	1,705
Reserves	-	-	-	-
Total	\$ (300)	\$ 102,192	\$ 298,395	\$ 321,145
CRA Trust Funds				
Taxes - Ad Valorem	320,737	398,147	467,083	528,253
Intergovernmental	311,256	357,509	419,369	473,502
Interest	4,594	62,145	3,978	11,948
Lease Proceeds	206,475	-	-	-
Reserves	-	-	-	-
Total	\$ 843,062	\$ 817,801	\$ 890,430	\$ 1,013,703

Total City Revenue Summary

SUMMARY BY FUND AND MAJOR REVENUE SOURCE				
Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Law Enforcement Program Funds				
Intergovernmental	31,856	86,043	62,400	55,944
Fines and Forfeitures	5,178	7,989	7,300	7,300
Interest	597	9,015	1,234	2,013
Reserves	-	-	75,700	99,723
Total	\$ 37,631	\$ 103,047	\$ 146,634	\$ 164,980
Special Program Funds				
Charges for Services	7	-	-	-
Interest	1,856	6,337	1,798	2,280
Miscellaneous	130,475	21,048	30,000	40,000
Transfers	107,848	-	-	-
Reserves	-	-	100,531	105,970
Total	\$ 240,186	\$ 27,385	\$ 132,329	\$ 148,250
Total Special Revenue Funds	\$ 1,634,752	\$ 3,175,717	\$ 2,784,869	\$ 2,525,930
Capital Project Funds				
Taxes	3,635,922	3,699,497	3,751,402	3,690,000
Intergovernmental	395,235	920,345	-	-
Charges for Services	61,370	4,406	64,137	640,504
Interest	(197,232)	295,678	73,144	106,134
Miscellaneous	-	8,297	-	-
Transfers	250,000	250,000	250,000	250,000
Debt Proceeds	846,880	-	-	-
Reserves	-	-	273,104	248,884
Total	\$ 4,992,175	\$ 5,178,223	\$ 4,411,787	\$ 4,935,522
Enterprise Funds				
Sanitation Fund				
Intergovernmental	798	18,452	-	-
Charges for Services	6,745,130	7,961,649	8,077,723	8,221,175
Interest	(38,072)	91,792	21,735	45,136
Miscellaneous	14,759	17	-	-
Reserves	-	-	-	-
Total	\$ 6,722,615	\$ 8,071,910	\$ 8,099,458	\$ 8,266,311
Water-Sewer Fund				
Intergovernmental	55,810	79,293	-	-
Charges for Services	18,037,601	18,671,188	18,499,740	21,716,398
Interest	(222,854)	491,182	250,000	330,988
Miscellaneous	1,815	22,520	-	-
Debt Proceeds	-	-	-	4,000,000
Reserves	-	-	1,784,914	189,191
Total	\$ 17,872,372	\$ 19,264,183	\$ 20,534,654	\$ 26,236,577
Sewer Impact Fund				
Permits & Fees	172,457	139,336	227,223	150,000
Interest	(11,146)	66,792	5,415	11,483
Reserves	-	-	-	-
Total	\$ 161,311	\$ 206,128	\$ 232,638	\$ 161,483
Water Impact Fund				
Permits & Fees	249,262	193,927	302,798	140,000
Interest	(33,129)	67,957	10,162	19,986
Reserves	-	-	-	-
Total	\$ 216,133	\$ 261,884	\$ 312,960	\$ 159,986

Total City Revenue Summary

SUMMARY BY FUND AND MAJOR REVENUE SOURCE				
Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Marina Fund				
Charges for Services	151,251	133,766	150,683	146,200
Miscellaneous	679	101	-	-
Reserves	-	-	-	-
Total	\$ 151,930	\$ 133,867	\$ 150,683	\$ 146,200
Storm Water Fund				
Intergovernmental	-	1,493	-	-
Charges for Services	1,834,710	1,969,465	2,051,279	2,148,333
Fines & Forfeitures	-	460	-	-
Interest	942	20,053	-	16,117
Miscellaneous	-	1,050,000	-	-
Reserves	-	-	-	-
Total	\$ 1,835,652	\$ 3,041,471	\$ 2,051,279	\$ 2,164,450
Golf Course Fund				
Charges for Services	1,969,350	2,283,460	1,966,500	2,212,781
Interest	-	9,010	-	27,302
Miscellaneous	137,976	6,380	-	-
Total	\$ 2,107,326	\$ 2,298,850	\$ 1,966,500	\$ 2,240,083
Total Enterprise Funds	\$ 29,067,339	\$ 33,278,293	\$ 33,348,172	\$ 39,375,090
Internal Service Funds				
Vehicle Maintenance Fund				
Intergovernmental	847	-	-	-
Charges for Services	51,189	50,836	69,437	82,430
Miscellaneous	845	-	-	-
Transfers	240,000	-	-	-
Internal Services	1,102,734	1,419,217	1,435,873	1,591,914
Reserves	-	-	-	-
Total	\$ 1,395,615	\$ 1,470,053	\$ 1,505,310	\$ 1,674,344
Risk Management Fund				
Intergovernmental	-	6,000	-	-
Interest	(40,913)	35,989	7,500	10,000
Internal Services	843,344	927,540	1,108,917	1,439,584
Reserves	-	-	-	147,749
Total	\$ 802,431	\$ 969,529	\$ 1,116,417	\$ 1,597,333
Total Internal Service Funds	\$ 2,198,046	\$ 2,439,582	\$ 2,621,727	\$ 3,271,677
Gross Total Revenues	\$ 66,491,188	\$ 77,645,163	\$ 76,422,791	\$ 86,120,894
Less Transfers	4,815,577	4,693,703	5,335,056	6,089,091
Net Total Revenues	\$ 61,675,611	\$ 72,951,460	\$ 71,087,735	\$ 80,031,803

Total City Interfund Transfers

Transfers	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
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	498,505	302,184	646,218	643,294
From Water and Sewer Fund	1,424,428	1,438,123	1,479,979	1,742,432
From Storm Water Fund	148,718	156,639	164,069	171,867
	2,271,651	2,096,946	2,540,266	2,807,593
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	100,000
	250,000	250,000	250,000	250,000
To: Vehicle Maintenance Fund				
From General Fund	165,000	-	-	-
From Water and Sewer Fund	75,000	-	-	-
	240,000	-	-	-
Total Interfund Transfers	\$ 2,869,499	\$ 2,346,946	\$ 2,790,266	\$ 3,057,593
Internal Service Fund Charges				
Vehicle Maintenance Charges:				
For General Fund	768,609	1,050,653	949,748	1,092,011
For Fed Eq Sharing	-	-	6,225	5,821
For Sanitation Fund	46,161	50,471	71,750	62,387
For Water and Sewer Fund	175,395	184,068	241,926	262,248
For Harbormaster Fund	1,422	127	1,131	2,559
For Storm Water Fund	111,147	133,898	165,093	166,888
Total	1,102,734	1,419,217	1,435,873	1,591,914
Risk Management Charges:				
For General Fund	396,944	439,736	507,663	659,042
For Sanitation Fund	47,600	47,961	52,757	68,489
For Water and Sewer Fund	343,496	379,015	481,586	625,190
For Marina Fund	5,508	6,057	6,663	8,650
For Storm Water Fund	8,060	8,864	9,750	12,658
For Golf Course Fund	33,132	36,444	40,089	52,043
For Vehicle Maintenance Fund	8,604	9,463	10,409	13,512
Total	843,344	927,540	1,108,917	1,439,584
Total Internal Service Fund Charges	\$ 1,946,078	\$ 2,346,757	\$ 2,544,790	\$ 3,031,498
Total Transfers	\$ 4,815,577	\$ 4,693,703	\$ 5,335,056	\$ 6,089,091

Total City Expenditure Summary

SUMMARY BY FUND AND DEPARTMENT

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
General Fund				
City Commission	143,659	138,211	147,711	169,213
City Manager	458,297	484,545	494,874	510,688
Finance	503,461	484,969	543,784	615,461
Procurement Services	163,505	209,588	259,296	293,800
Information Technology	789,510	2,155,247	1,061,202	1,187,293
Internal Audit	72,989	78,895	83,629	89,275
Human Resources	312,862	342,466	356,417	374,811
City Attorney	263,768	451,650	255,000	255,000
Planning	679,917	662,659	732,006	883,170
City Clerk	358,335	480,885	448,676	480,730
Police	9,252,413	10,161,637	10,651,741	11,576,513
Fire	6,326,090	6,574,780	7,109,486	7,577,452
Building Development	1,258,822	1,253,441	1,220,197	1,453,255
Public Services	1,291,253	1,856,050	1,422,655	1,736,655
Public Works	3,347,823	4,142,256	4,100,971	4,160,521
Cultural/Civic Services	2,149,766	2,282,468	2,602,946	2,722,014
Project Administration	54,473	85,015	164,216	188,799
Non-Departmental	1,748,921	1,374,363	1,601,429	1,773,025
Total General Fund	\$ 29,175,864	\$ 33,219,125	\$ 33,256,236	\$ 36,047,675
Special Revenue Funds				
Hospital Lease	-	-	45,818	90,000
American Rescue Plan Fund	171,749	957,699	177,906	125,000
Local Option Gas Tax Fund	350,000	350,000	350,000	350,000
Impact Fund	177,039	369,765	743,357	312,852
Grant Fund	15,963	71,170	298,395	321,145
CRA Trust Fund	510,362	313,201	890,430	1,013,703
Law Enforcement Program Fund	72,735	83,620	146,634	164,980
Special Program Fund	101,009	239,230	132,329	148,250
Total Special Revenue Funds	\$ 1,398,857	\$ 2,384,685	\$ 2,784,869	\$ 2,525,930
Capital Project Fund				
Capital Project Fund	225,134	42,965	250,000	250,000
Capital Investment Fund	100,000	100,000	100,000	100,000
One Cent Local Option Sales Tax	3,656,624	3,558,795	4,061,787	4,585,522
Total Capital Project Funds	\$ 3,981,758	\$ 3,701,760	\$ 4,411,787	\$ 4,935,522

Total City Expenditure Summary

SUMMARY BY FUND AND DEPARTMENT				
Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Enterprise Funds				
Sanitation Fund	6,793,186	7,998,494	8,099,458	8,266,311
Water and Sewer Fund				
IT GIS	206,615	183,923	215,688	286,681
Utility Billing	465,039	511,630	569,454	574,794
Collections	296,331	332,263	372,981	403,856
Public Services	8,997,467	10,148,825	13,987,366	19,230,034
Debt Service	1,050,063	1,016,113	2,044,801	2,043,300
Project Administration	297,971	403,107	537,088	446,504
Non-Departmental	4,699,979	4,954,982	2,807,276	3,247,872
	16,013,465	17,550,843	20,534,654	26,233,041
Sewer Impact Fund	462,214	452,307	232,638	161,483
Water Impact Fund	168,208	167,415	312,960	159,986
Construction Fund	1,691,130	1,691,130	-	-
Marina Fund	126,952	135,133	150,683	146,200
Storm Water Fund				
Storm Water	1,769,451	1,852,576	1,940,755	2,164,450
Project Administration	67,044	30,785	110,524	123,697
	1,836,495	1,883,361	2,051,279	2,288,147
Golf Course Fund	1,541,883	1,517,900	1,966,500	2,240,083
Total Enterprise Funds	\$ 28,633,533	\$ 31,396,583	\$ 33,348,172	\$ 39,495,251
Internal Service Funds				
Vehicle Maintenance Fund	1,225,134	1,381,914	1,505,310	1,674,344
Risk Management Fund	1,078,061	993,878	1,116,417	1,597,333
Total Internal Service Funds	\$ 2,303,195	\$ 2,375,792	\$ 2,621,727	\$ 3,271,677
Gross Total Expenditures	65,493,207	73,077,945	76,422,791	86,276,055
Less Transfers	4,815,577	4,693,703	5,335,056	6,089,091
Net Total Expenditures	\$ 60,677,630	\$ 68,384,242	\$ 71,087,735	\$ 80,186,964

Total City - Expenditures

SUMMARY BY CATEGORY AND ELEMENT

Element Code	Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024 - 2025	Percentage Change
Personnel Services							
11	Executive Salaries	1,921,680	2,035,347	2,109,377	2,256,616	147,239	6.98%
12	Regular Salaries	16,278,883	17,614,427	20,663,219	22,028,610	1,365,391	6.61%
13	Other Salaries and Wages	570,404	665,276	557,259	588,213	30,954	5.55%
14	Overtime	1,528,048	1,865,754	1,193,596	1,193,601	5	0.00%
15	Special Pay	357,671	413,468	387,351	411,193	23,842	6.16%
21	FICA	1,469,810	1,620,114	1,809,809	1,921,171	111,362	6.15%
22	Retirement Contribution	2,515,669	2,355,017	2,702,942	2,931,300	228,358	8.45%
23	Life and Health Insurance	3,746,312	3,951,762	4,710,548	5,154,249	443,701	9.42%
24	Workers' Compensation	531,881	435,692	466,328	499,335	33,007	7.08%
25	Unemployment Compensation	(8,144)	4,866	-	-	-	0.00%
26	Other Postemployment Benefit	(22,855)	96,187	-	-	-	0.00%
	Total Personnel Services	28,889,359	31,057,910	34,600,429	36,984,288	2,383,859	6.89%
Operating Expenses							
31	Professional Services	1,633,120	1,709,539	1,766,014	1,843,183	77,169	4.37%
32	Accounting and Auditing	166,909	187,140	196,962	167,272	(29,690)	-15.07%
33	Court Reporting Services	-	348	-	-	-	0.00%
34	Other Contractual Services	6,926,820	8,345,561	8,395,347	8,464,933	69,586	0.83%
40	Travel Per Diem	118,530	131,417	158,617	196,865	38,248	24.11%
41	Communication Services	322,043	322,777	335,416	361,526	26,110	7.78%
42	Freight & Postage Service	96,172	110,818	113,679	120,029	6,350	5.59%
43-01	Water/Sewer Service	298,995	354,477	300,018	326,210	26,192	8.73%
43-02	Electric Service	2,145,100	2,583,391	2,392,020	2,653,179	261,159	10.92%
43-03	Gas Service	1,932	2,308	2,000	2,200	200	10.00%
44	Rents and Leases	623,192	372,261	449,821	507,057	57,236	12.72%
45	Insurance	1,922,044	1,973,404	2,537,437	3,157,609	620,172	24.44%
46	Repair and Maintenance	2,459,356	3,490,445	2,599,497	2,977,555	378,058	14.54%
46-04	Vehicle Maintenance and Repairs	1,203,533	1,705,513	1,005,080	1,199,121	194,041	19.31%
46-05	Vehicle Maintenance Parts	287,182	442,235	419,037	587,963	168,926	40.31%
47	Printing and Binding	21,845	26,868	45,350	49,730	4,380	9.66%
48	Promotional Activities	217,284	220,210	180,550	178,550	(2,000)	-1.11%
49	Other Current Charges	229,303	293,626	543,342	465,655	(77,687)	-14.30%
49-01	Interdepartment Allocation	(559,103)	(562,178)	(605,440)	(656,120)	(50,680)	8.37%
51	Office Supplies	17,935	20,185	23,175	25,610	2,435	10.51%
52	Operating Supplies	2,881,041	3,495,721	3,472,527	3,882,268	409,741	11.80%
52-11	Vehicle Fuel	1,075,460	897,590	1,137,870	924,894	(212,976)	-18.72%
53	Road Materials and Supplies	92,844	103,565	114,092	114,392	300	0.26%
54	Books, Publications and Membersl	155,888	185,784	146,625	299,231	152,606	104.08%
55	Training	130,266	127,232	186,315	222,564	36,249	19.46%
58	Amortization - Lease	63,604	63,604	-	-	-	0.00%
59	Depreciation	5,006,578	5,194,982	-	-	-	0.00%
	Total Operating Expenses	27,537,873	31,798,823	25,915,351	28,071,476	2,156,125	8.32%

Total City - Expenditures

SUMMARY BY CATEGORY AND ELEMENT

Element Code	Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024 - 2025	Percentage Change
Capital Outlay							
61	Land	-	590,000	10,000	10,000	-	0.00%
62	Buildings	15,573	358,418	1,300,000	2,574,768	1,274,768	98.06%
63	Improvements Other Than Buildir	2,488,533	4,155,823	6,317,092	10,177,702	3,860,610	61.11%
64	Machinery and Equipment	1,593,129	771,796	1,231,907	938,600	(293,307)	-23.81%
66	Books, Publications and Library M	123,562	102,103	100,559	110,011	9,452	9.40%
68	Intangible Assets	10,294	25,189	-	16,000	16,000	100.00%
	Total Capital Outlay	4,231,091	6,003,329	8,959,558	13,827,081	4,867,523	54.33%
Debt Service							
71	Debt Service-Principal	395,400	585,595	1,631,396	1,432,001	(199,395)	-12.22%
72	Debt Service-Interest	1,101,933	1,104,233	1,028,526	986,821	(41,705)	-4.05%
	Total Debt Service	1,497,333	1,689,828	2,659,922	2,418,822	(241,100)	-9.06%
Grants and Aids							
83	Other Grants and Aids	446,342	153,741	193,500	165,500	(28,000)	-14.47%
	Total Grants and Aids	446,342	153,741	193,500	165,500	(28,000)	-14.47%
Transfers							
91	Transfers	2,869,499	2,346,946	2,790,266	3,057,593	267,327	9.58%
	Total Transfers	2,869,499	2,346,946	2,790,266	3,057,593	267,327	9.58%
Non-Operating							
93	Non-Operating Interest	2,959	10,818	80,000	87,000	7,000	8.75%
99	Reserves/Other-Loans	18,751	16,550	1,223,765	1,544,134	320,369	26.18%
	Total Non-Operating	21,710	27,368	1,303,765	1,631,134	327,369	25.11%
	Total	\$ 65,493,207	\$ 73,077,945	\$ 76,422,791	\$ 86,155,894	\$ 9,733,103	12.74%

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

	Beginning Balance 10/1/2024 *	Revenues	Expenditures	Ending Balance 9/30/2025
General Fund				
Restricted/Committed	-	-	-	-
Unassigned	14,455,704	35,461,075	(36,047,675)	13,869,104
Total	14,455,704	35,461,075	(36,047,675)	13,869,104
Hospital Lease 2041-2070	3,130,088	90,000	(90,000)	3,130,088
ARPA Fund	474,256	125,000	(125,000)	474,256
Local Option Gas Tax	49,248	322,000	(350,000)	21,248
School Crossing Guard	12,064	611	(1,200)	11,475
Handicap	18,878	1,995	(12,000)	8,873
Police Impact	564,402	64,783	(64,783)	564,402
Fire Impact	34,636	49,768	(49,768)	34,636
Library Impact	126,821	31,331	(31,331)	126,821
Recreation Impact	1,734	71,762	(71,762)	1,734
General Government Impact	145,968	16,000	(16,000)	145,968
Transportation Impact	158,829	79,208	(79,208)	158,829
Federal Equitable Sharing	110,660	57,143	(141,780)	26,023
SAFER Grant	-	301,440	(301,440)	-
Public Art	180,091	31,060	(88,250)	122,901
Land Preservation	26,713	10,000	(10,000)	26,713
Recycling Grant	44,967	19,705	(19,705)	44,967
CRA	1,827,581	1,013,703	(1,013,703)	1,827,581
Police Education	23,467	2,180	(4,000)	21,647
Police Confiscated Trust	34,408	3,328	(6,000)	31,736
Employee Benefit Cost Deferral	130,188	1,220	(50,000)	81,408
Capital Project	92,805	250,000	(250,000)	92,805
Sidewalk Improvement Fund	1,652,630	16,134	(100,000)	1,568,764
Local Option Sales Tax	1,773,038	4,420,504	(4,585,522)	1,608,020
Sanitation	1,435,870	8,266,311	(8,266,311)	1,435,870
Water - Sewer				-
Stormwater	246,811	2,164,450	(2,164,450)	246,811
Sewer Impact	1,127,915	161,483	(161,483)	1,127,915
Water Impact	1,923,639	159,986	(159,986)	1,923,639
Marina	31,685	146,200	(146,200)	31,685
Golf Course	549,340	2,240,083	(2,240,083)	549,340
Vehicle Maintenance	27,610	1,674,344	(1,674,344)	27,610
Risk Management	473,786	1,597,333	(1,597,333)	473,786
Total	30,885,832	58,850,140	(59,919,317)	29,816,655
Reserves		1,069,177		
		59,919,317		

* 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 2024.

FY 2025 Annual Budget General Fund



General Fund Summary

General Fund Revenue/Expenditure Summary

SUMMARY BY SOURCE

Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Revenues by Source:				
Taxes				
Ad Valorem	10,982,934	12,490,650	13,856,417	15,088,885
Utility Taxes	3,663,352	3,950,606	3,755,399	4,031,898
Communication Service Taxes	920,759	971,830	911,551	974,745
Local Business Taxes	110,952	122,268	114,333	119,898
Total Taxes	15,677,997	17,535,354	18,637,700	20,215,426
Permits and Fees	2,655,419	3,151,576	2,838,644	3,079,808
Intergovernmental	4,006,792	4,103,909	3,971,568	4,165,604
Charges for Services	3,413,501	3,641,712	3,658,200	3,847,146
Fines and Forfeitures	210,795	67,581	166,432	119,227
Interest	(327,898)	873,924	300,000	411,751
Miscellaneous	690,619	847,808	806,426	814,520
Non-Revenue				
Transfers	2,271,651	2,096,946	2,540,266	2,807,593
Debt Proceeds	-	1,254,538	-	-
Reserves:				
Unassigned	-	-	-	-
Restricted	-	-	337,000	551,600
Total Reserves	-	-	337,000	551,600
Total Non-Revenue	2,271,651	3,351,484	2,877,266	3,359,193
Total	\$ 28,598,876	\$ 33,573,348	\$ 33,256,236	\$ 36,012,675

Expenditures by Category:				
Personnel Services	20,708,411	22,135,160	24,237,494	25,795,989
Operating Services	7,360,932	9,515,297	8,302,162	9,281,974
Capital Outlay	395,891	1,351,180	256,259	353,111
Debt Service	1,050	187,997	-	-
Grants and Aids	344,580	29,491	93,500	65,500
Transfers/Other	365,000	-	366,821	551,101
Total Expenditures	\$ 29,175,864	\$ 33,219,125	\$ 33,256,236	\$ 36,047,675

General Fund Revenue Summary

SUMMARY BY SOURCE

Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Taxes				
Ad Valorem	10,982,934	12,490,650	13,856,417	15,088,885
Utility Taxes	3,663,352	3,950,606	3,755,399	4,031,898
Communication Service Taxes	920,759	971,830	911,551	974,745
Local Business Taxes	110,952	122,268	114,333	119,898
Total Taxes	15,677,997	17,535,354	18,637,700	20,215,426
Permits and Fees	2,655,419	3,151,576	2,838,644	3,079,808
Intergovernmental	4,006,792	4,103,909	3,971,568	4,165,604
Charges for Services	3,413,501	3,641,712	3,658,200	3,847,146
Fines and Forfeitures	210,795	67,581	166,432	119,227
Interest	(327,898)	873,924	300,000	411,751
Miscellaneous	690,619	847,808	806,426	814,520
Non-Revenue				
Transfers	2,271,651	2,096,946	2,540,266	2,807,593
Debt Proceeds	-	1,254,538	-	-
Reserves:				
Unassigned	-	-	-	-
Restricted	-	-	337,000	586,600
Total Reserves	-	-	337,000	586,600
Total Non-Revenue	2,271,651	3,351,484	2,877,266	3,394,193
Total	\$ 28,598,876	\$ 33,573,348	\$ 33,256,236	\$ 36,047,675

PERCENTAGE OF TOTAL REVENUES:

Taxes	54.8%	52.2%	56.0%	56.1%
Permits and Fees	9.3%	9.4%	8.5%	8.5%
Intergovernmental	14.0%	12.2%	11.9%	11.6%
Charges for Services	12.0%	10.9%	11.0%	10.7%
Fines and Forfeitures	0.7%	0.2%	0.5%	0.3%
Interest	-1.1%	2.6%	0.9%	1.1%
Miscellaneous	2.4%	2.5%	2.4%	2.3%
Non-Revenue	7.9%	10.0%	8.8%	9.4%
Total	100.0%	100.0%	100.0%	100.0%

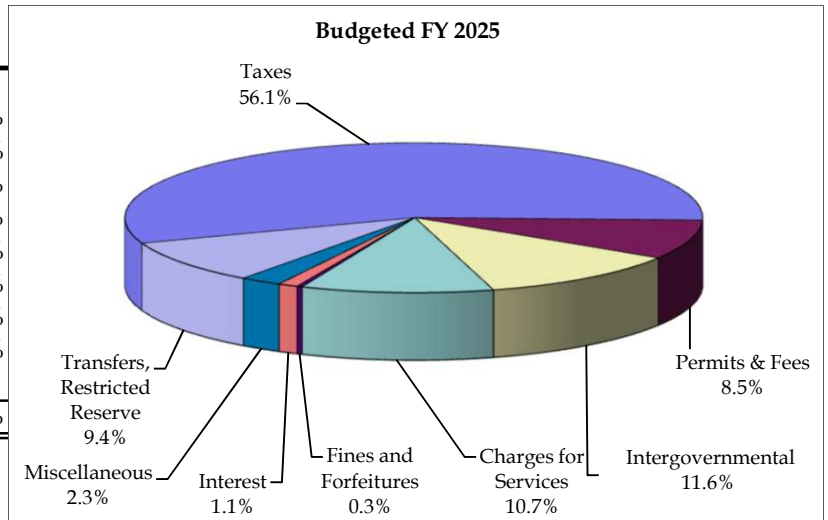
General Fund Revenue Summary

COMPARISON BY SOURCE

Source	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
Taxes	18,637,700	20,215,426	1,577,726	8.47%
Permits and Fees	2,838,644	3,079,808	241,164	8.50%
Intergovernmental	3,971,568	4,165,604	194,036	4.89%
Charges for Services	3,658,200	3,847,146	188,946	5.16%
Fines and Forfeitures	166,432	119,227	(47,205)	-28.36%
Interest	300,000	411,751	111,751	37.25%
Miscellaneous	806,426	814,520	8,094	1.00%
Transfers, Restricted Reserve	2,877,266	3,394,193	516,927	17.97%
Total	\$ 33,256,236	\$ 36,047,675	\$ 2,791,439	8.39%

PERCENTAGE OF REVENUES BY SOURCE

Source	Percentage
Taxes	56.1%
Permits & Fees	8.5%
Intergovernmental	11.6%
Charges for Services	10.7%
Fines and Forfeitures	0.3%
Interest	1.1%
Miscellaneous	2.3%
Transfers, Restricted Reserve	9.4%
Total	100.0%



Total General Fund Revenues

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Taxes					
	Ad Valorem				
001-311.10-00	Current	10,971,761	12,477,927	13,826,554	15,075,908
001-311.20-00	Delinquent	11,173	12,723	29,863	12,977
	Total Ad Valorem	10,982,934	12,490,650	13,856,417	15,088,885
	Utility Taxes				
001-314.10-00	Electric - Duke Energy	2,670,664	2,937,026	2,750,784	2,975,767
001-314.30-00	Water	835,831	854,561	844,189	897,289
001-314.30-10	Revenue Write-off	-	(42)	-	-
001-314.40-00	Natural Gas	113,617	113,370	115,889	112,236
001-314.80-00	Propane Bottle Gas	43,240	45,691	44,537	46,606
	Total Utility Taxes	3,663,352	3,950,606	3,755,399	4,031,898
	Communication Service Taxes				
001-315.00-00	Communication Service Taxes	920,759	971,830	911,551	974,745
	Total Communication Service Taxes	920,759	971,830	911,551	974,745
	Local Business Taxes				
001-316.00-00	Business Tax	108,560	120,369	111,817	117,962
001-316.01-00	Yard Sale	-	-	100	-
001-316.02-00	Business Tax Penalties	2,392	1,899	2,416	1,936
001-316.03-00	Total Local Business Taxes	110,952	122,268	114,333	119,898
	Taxes	\$ 15,677,997	\$ 17,535,354	\$ 18,637,700	\$ 20,215,426
Permits and Fees					
001-322.01-00	Buildings	359,501	476,339	405,428	476,812
001-322.02-00	Plumbing	20,717	19,395	29,865	19,783
001-322.03-00	Electrical	26,322	21,605	37,732	22,037
001-322.04-00	H.A.R.V.	55,773	42,230	75,842	43,075
001-322.05-00	Gas	6,095	3,760	5,021	3,835
001-323.10-00	Franchise Fee - Electricity	2,018,011	2,362,404	2,058,371	2,290,156
001-323.40-00	Franchise Fee - Gas	108,764	111,326	112,027	113,553
001-329.01-00	Signs	1,058	3,714	1,090	3,788
001-329.02-00	Demolition	1,165	1,105	1,200	1,127
001-329.03-01	Courtesy Inspections	2,280	1,305	2,348	1,331
001-329.03-02	Fees/Services	626	217	645	221
001-329.03-03	Engineering copies	919	459	827	468
001-329.03-08	Technology Fee	1,236	13,650	12,574	10,920
001-329.03-11	Expired Permit Fee	1,465	8,546	10,092	8,717
001-329.03-12	Change of Contractor	25	25	90	26
001-329.03-14	Building Staff Fees	-	146	-	148
001-329.04-00	Tree Removal	6,525	8,900	10,492	8,811
001-329.04-03	Tree Bank	44,937	76,450	75,000	75,000
	Permits and Fees	\$ 2,655,419	\$ 3,151,576	\$ 2,838,644	\$ 3,079,808
Intergovernmental					
001-331.20-03	Bulletproof Vest	5,458	6,776	2,602	5,000
001-331.20-24	2020-JAGD-PINE-1-C9-003	3,565	-	-	-
001-331.20-26	JAG Scanner	-	40,873	-	-
001-331.50-26	FEMA - Covid-19	44,426	-	-	-
001-331.70-16	NEA 2022	20,000	-	-	-
001-331.70-17	HUD-Community Center Imp.	-	-	-	100,000
001-334.20-14	Drone Replacement Program	-	15,631	-	-
001-334.39-07	Tree Survey	-	14,873	-	-
001-334.50-25	DOS Hist Resiliency Plan	50,000	(6,250)	-	-
001-334.50-27	FEMA-4564-DR Hurricane Sally	(66)	-	-	-

Total General Fund Revenues

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
001-334.50-29	Cultural Resources Survey	-	25,000	-	25,000
001-334.50-30	Cultural Survey 2024	-	-	50,000	-
001-334.70-16	Arts Celebration	19,369	57,879	25,000	30,000
001-335.12-01	Sales Tax	982,169	1,021,409	1,001,812	1,011,837
001-335.12-02	Eight Cent Motor Fuel Tax	250,019	242,592	255,019	237,444
001-335.14-00	Mobile Home Licenses	23,164	20,567	23,396	20,978
001-335.15-00	Alcohol Beverage Licenses	37,550	35,365	37,926	36,073
001-335.18-01	Half-Cent Sales Tax	2,097,683	2,141,230	2,139,637	2,171,936
001-335.23-00	Firefighters Supp. Comp.	12,130	12,130	12,373	12,373
001-335.49-01	Motor Fuel Tax Rebate	10,906	11,474	11,124	11,703
001-335.49-02	Traffic Signal Maint. FDOT	38,579	39,586	39,806	45,700
001-335.49-03	Street Light Maint. FDOT	69,300	93,283	94,216	95,511
001-338.90.01	Library Cooperative	281,926	313,907	267,830	346,152
001-339.01-00	Housing Authority	10,614	15,584	10,827	15,897
001-339.02-00	Walmart Community Grant	-	2,000	-	-
001-339.03-00	SUGA IT Award	50,000	-	-	-
	Intergovernmental	\$ 4,006,792	\$ 4,103,909	\$ 3,971,568	\$ 4,165,604

Charges for Services

001-342.10-00	Police Services	477	1,795	491	1,831
001-342.10-01	School Resource Officer	394,873	413,687	402,770	421,961
001-342.10-04	Outside Duty	87,110	96,696	87,981	98,630
001-342.10-07	State - Crash Tickets	2,745	9,094	2,800	5,911
001-342.20-00	Fire Protection Services	442,367	444,109	460,062	489,638
001-342.40-00	Emergency Services Fees	1,704,999	1,779,909	1,946,433	1,984,503
001-342.40-01	Water Rescue Program	15,000	30,000	15,000	15,000
001-342.40-02	Dive Team Equipment	23,583	-	15,000	15,000
001-342.90-03	CME Training	51,295	57,567	30,777	58,143
001-342.90-05	Learning Management System	1,772	1,772	1,790	1,772
001-343.65-03	Admin Fees	-	51,134	-	-
001-343.80-04	Burial Fees	11,210	3,700	11,322	7,400
001-343.80-05	Entombment Fees	76,811	68,797	78,347	70,173
001-344.30-01	Trolley Fees	20	-	20	-
001-347.10-00	Library Fees	9,198	9,119	9,382	9,301
001-347.29-00	Other Park & Recreation	1,150	1,200	1,173	1,224
001-347.29-01	Recreation Lessons	33,513	32,061	34,183	32,702
001-347.29-02	Non-resident Fee	5,667	7,789	5,780	7,945
001-347.29-03	Recreation Camps	35,112	34,728	35,814	35,423
001-347.29-04	Recreation Events	4,485	7,295	4,575	7,441
001-347.29-05	Recreation Athletics	18,170	23,857	18,533	24,334
001-347.29-06	Other Sales	39	28	41	29
001-347.29-07	Weight Room	1,868	2,191	1,905	2,235
001-347.29-08	Advertising	374	374	381	381
001-347.29-09	Miscellaneous Taxable Sales	9	22	9	22
001-347.29-10	Rec Building Supervisor	4,646	6,920	4,739	7,058
001-347.29-11	Ballfield Electric Fees	1,163	538	1,175	549
001-347.29-12	Resident Activity Card	1,695	2,114	1,729	2,156
001-347.29-14	Plant Sales	426	456	341	465
001-347.31-00	Museum	-	10	-	-
001-347.31-02	Museum Store Sales	112	79	113	91
001-347.39-02	Ticket Sales	214,773	239,717	216,921	227,320
001-347.39-06	Concessions-Soda/Coffee	376	7	380	50
001-347.39-07	Concessions-Soda/Water	1,569	1,376	1,585	1,404
001-347.39-08	Concessions-Soda/Candy	1,331	825	1,344	842
001-347.39-09	Chips	-	67	-	100

Total General Fund Revenues

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
001-347.40-02	Snow Place	5,403	8,376	5,511	8,544
001-347.40-03	Off Duty Employees	3,360	3,316	3,394	2,984
001-349.03-00	Plan Checking Fees	186,371	250,716	190,098	251,970
001-349.03-01	Fire	1,450	1,405	1,479	1,433
001-349.04-00	Site Plan Fees	22,200	7,600	22,644	9,120
001-349.04-01	Fire	150	405	153	413
001-349.04-02	Legal Advertising	5,641	1,516	3,667	1,592
001-349.04-03	Postage - Notification	1,450	1,288	1,421	1,314
001-349.05-00	Payroll Administrative Fees	687	542	701	553
001-349.06-00	City Clerks Fees/Charges	16,094	18,116	15,289	18,478
001-349.06-02	Admin - Code Enforcement	1,100	250	1,089	275
001-349.07-00	Transportation Impact Admin. Fees	8,739	9,384	8,564	9,196
001-349.08-00	Cultural Affairs Fees	32	-	33	-
001-349.08-03	Safford Tours	4,127	4,601	4,168	4,693
001-349.08-04	Heritage Tours	4,976	1,553	3,235	1,864
001-349.09-00	FL DCA Admin Fees	917	1,019	935	1,039
001-349.10-00	Building/Code Enforcement Fees	1,755	1,255	1,790	1,280
001-349.11-00	FL BCAI Admin Fee	1,111	1,337	1,133	1,364
	Charges for Services	\$ 3,413,501	\$ 3,641,712	\$ 3,658,200	\$ 3,847,146
Fines and Forfeitures					
001-351.10-00	Court Fines	31,734	35,480	36,716	36,190
001-354.01-00	Code Enforcement Brd Fines	173,798	31,051	124,716	81,966
001-354.03-00	Prosecution/ Abatement Chg	5,263	1,050	5,000	1,071
	Fines and Forfeitures	\$ 210,795	\$ 67,581	\$ 166,432	\$ 119,227
Miscellaneous					
	Interest				
001-361.10-00	Interest on Investments	7,032	(19,376)	300,000	411,751
001-361.10-05	Unrealized Gain (Loss)	(716,178)	287,444	-	-
001-361.10-12	Interest - Savannah Cove	51,844	50,997	-	-
001-361.10-23	Bank United Public Fund Savings	1,215	847	-	-
001-361.10-24	BOA	495	1,018	-	-
001-361.10-29	Interest - Hospital	260,949	178,386	-	-
001-361.20-00	State Board Interest	529	106,004	-	-
001-361.30-01	Certificate of Deposit	34,143	-	-	-
001-361.32-00	Tax Collector	-	27	-	-
001-361.40-01	Federal Farm Credit Bank	18,138	35,225	-	-
001-361.40-02	Federal Home Loan Bank	39,225	101,937	-	-
001-361.40-04	Federal Home Loan Mortgage Corp	-	109,115	-	-
001-361.50-01	Treasury Bills	5,830	22,300	-	-
001-361.80-01	FMIVT 1-3 yr High Quality	(14,678)	-	-	-
001-361.80-02	FMIVT Intermediate High Quality	(8,808)	-	-	-
001-361.80-03	FMIVT 0-2 yr High Quality	(7,634)	-	-	-
	Total Interest	(327,898)	873,924	300,000	411,751
	Miscellaneous Fees				
001-362.02-00	Buildings and Office	143,888	175,347	300,000	300,000
001-362.04-02	Savannah Cove	42,141	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	10,046	17,941	10,347	18,300
001-362.09-00	Cultural Center	596	733	-	749
001-362.10-00	Heritage Center	600	250	600	255
001-362.11-01	Mamas Greek Cuisine	720	720	720	720
001-364.10-00	Cemetery Lots	95,300	94,699	96,253	96,593
001-364.10-01	Mausoleum	35,054	9,458	37,508	12,295
001-364.10-02	Columbarium	8,975	17,609	9,424	17,961
001-364.41-00	Surplus Equipment/Furniture	30,907	88,918	33,998	53,351
001-365.10-00	Scrap Sales	13,876	27,032	13,598	26,762

Total General Fund Revenues

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
001-366.90-01	Police Department	100	1,300	-	-
001-366.90-02	Fire Department	1,722	2,471	500	500
001-366.90-03	Recreation	16,567	18,758	6,000	9,200
001-366.90-04	Library	41,139	24,603	20,000	17,500
001-366.90-05	Community Center	76	75	250	1,000
001-366.90-06	Cultural Affairs	29,188	29,642	20,000	20,000
001-366.90-23	Safford House	285	328	75	75
001-366.90-52	Heritage Museum	29	181	208	208
001-366.90-63	Fourth of July Donations	-	-	5,000	-
001-366.90-73	Cops & Kids Donation	20,944	19,150	10,000	10,000
001-366.90-87	Sponsorship Donations	2,495	67,150	31,953	31,953
001-366.91-01	Sidewalks	-	-	1,441	-
001-366.91-02	Concessions	-	-	1,921	-
001-367.01-00	Signs	97	388	-	100
001-369.02-01	Federal Excise Tax	18,142	18,257	18,613	18,623
001-369.30-01	Insurance	-	-	15,000	15,000
001-369.30-02	Other	-	5,995	-	-
001-369.40-01	Police Department	44,300	34,649	10,000	10,000
001-369.40-04	Fire Department	1,542	7,289	-	-
001-369.40-05	Parks & Parkways	25,183	2,031	-	-
001-369.40-10	City Buildings & Grounds	-	1,548	-	-
001-369.40-20	Cemetery	675	-	-	-
001-369.40-25	Recreation	-	36,692	-	-
001-369.40-28	Non Departmental	-	1,318	-	-
001-369.40-29	Street Lights	15,535	-	8,000	8,000
001-369.50-01	FSA Particip Forfeitures	454	-	-	-
001-369.90-00	Other Miscellaneous Revenue	6,019	11,093	5,000	5,000
001-369.90-10	Mailing Charge	226	240	100	-
001-369.90-27	Purchasing Card Rebate	47,160	50,210	50,000	45,000
001-369.90-30	Federal Reimbursement	16,678	17,698	17,011	17,875
001-369.90-42	Home Depot Rebate	110	-	492	-
001-369.90-50	Advertising Reimbursement	15,850	17,894	4,914	-
	Total Miscellaneous Fees	690,619	847,808	806,426	814,520
	Miscellaneous	\$ 362,721	\$ 1,721,732	\$ 1,106,426	\$ 1,226,271
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	498,505	302,184	646,218	643,294
001-382.44-02	Water-Sewer Fund	1,424,428	1,438,123	1,479,979	1,742,432
001-382.44-06	Storm Water	148,718	156,639	164,069	171,867
	Total Transfers	2,271,651	2,096,946	2,540,266	2,807,593
	Debt Proceeds				
001-383.30-02	Clinic	-	122,726	-	-
001-383.30-03	SBITA	-	1,131,812	-	-
		-	1,254,538	-	-
	Reserves				
001-389.01-03	Tree Bank	-	-	31,000	146,000
001-389.01-05	Perpetual Care	-	-	36,000	160,600
001-389.01-07	Insurance/Other	-	-	70,000	70,000
001-389.01-08	Donations	-	-	100,000	10,000
001-389.01-10	Management Designations	-	-	100,000	200,000
	Total Reserves	-	-	337,000	586,600
	Non-Revenues	\$ 2,271,651	\$ 3,351,484	\$ 2,877,266	\$ 3,394,193
	General Fund	\$ 28,598,876	\$ 33,573,348	\$ 33,256,236	\$ 36,047,675

General Fund Expenditures

SUMMARY BY CATEGORY

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	20,708,411	22,135,160	24,237,494	25,795,989
Operating Services	7,360,932	9,515,297	8,302,162	9,281,974
Capital Outlay	395,891	1,351,180	256,259	353,111
Debt Service	1,050	187,997	-	-
Grants and Aids	344,580	29,491	93,500	65,500
Transfers/Other	365,000	-	366,821	551,101
Total Expenditures	\$ 29,175,864	\$ 33,219,125	\$ 33,256,236	\$ 36,047,675

PERCENTAGE OF TOTAL EXPENDITURES:

Personnel Services	71.0%	66.6%	72.9%	71.7%
Operating Services	25.1%	28.6%	25.0%	25.7%
Capital Outlay	1.4%	4.1%	0.7%	0.9%
Debt Service	0.0%	0.6%	0.0%	0.0%
Grants and Aids	1.2%	0.1%	0.3%	0.2%
Transfers/Other	1.3%	0.0%	1.1%	1.5%
Total	100.0%	100.0%	100.0%	100.0%

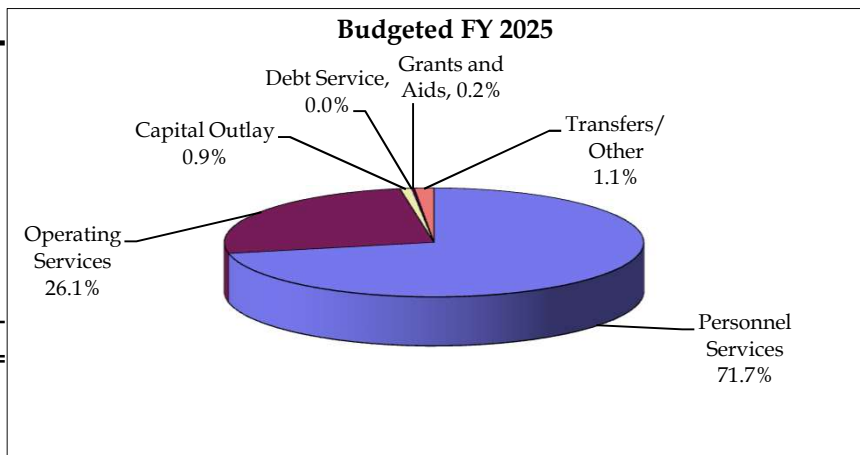
General Fund Expenditures

COMPARISON BY CATEGORY

Expenditure Classification	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
Personnel Services	24,237,494	25,795,989	1,558,495	6.43%
Operating Services	8,302,162	9,281,974	979,812	11.80%
Capital Outlay	256,259	353,111	96,852	37.79%
Debt Service	-	-	-	0.00%
Grants and Aids	93,500	65,500	(28,000)	-29.95%
Transfers/Other	366,821	551,101	184,280	50.24%
Total Expenditures	\$ 33,256,236	\$ 36,047,675	\$ 2,791,439	8.39%

PERCENTAGE OF EXPENDITURES BY CATEGORY

Expenditure Classification	Percentage
Personnel Services	71.7%
Operating Services	25.7%
Capital Outlay	0.9%
Debt Service	0.0%
Grants and Aids	0.2%
Transfers/Other	1.5%
Total Expenditures	100.0%



General Fund Expenditures

SUMMARY BY FUNCTION

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
General Government	5,144,821	6,811,933	6,003,254	6,660,984
Public Safety	16,698,724	17,892,621	18,875,424	20,386,220
Physical Environment	1,532,041	2,137,721	1,731,743	2,003,232
Transportation	1,237,530	1,493,352	1,370,515	1,445,236
Economic Environment	132,029	136,560	144,986	160,281
Culture and Recreation	4,157,871	4,746,938	5,130,314	5,391,722
Transfers	272,848	-	-	-
Total Expenditures	\$ 29,175,864	\$ 33,219,125	\$ 33,256,236	\$ 36,047,675

PERCENTAGE OF TOTAL EXPENDITURES:

General Government	17.6%	20.5%	18.1%	18.5%
Public Safety	57.2%	53.9%	56.8%	56.6%
Physical Environment	5.3%	6.4%	5.2%	5.6%
Transportation	4.2%	4.5%	4.1%	4.0%
Economic Environment	0.5%	0.4%	0.4%	0.4%
Culture and Recreation	14.3%	14.3%	15.4%	15.0%
Non-Expenditure Disbursement	0.9%	0.0%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.1%

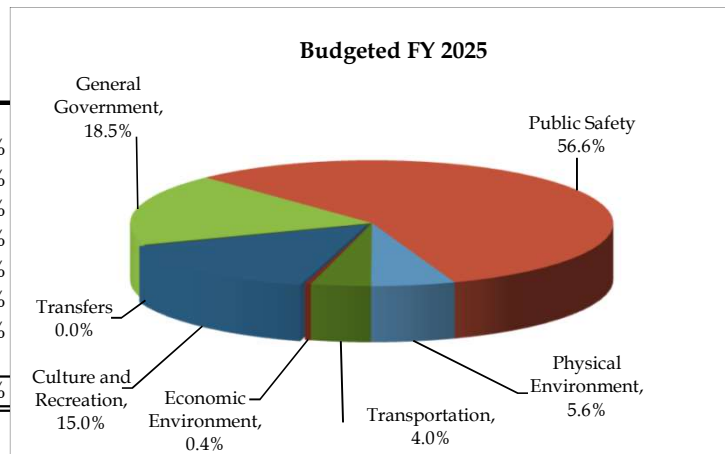
General Fund Expenditures

COMPARISON BY FUNCTION

Expenditure Classification	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
General Government	6,003,254	6,660,984	657,730	10.96%
Public Safety	18,875,424	20,386,220	1,510,796	8.00%
Physical Environment	1,731,743	2,003,232	271,489	15.68%
Transportation	1,370,515	1,445,236	74,721	5.45%
Economic Environment	144,986	160,281	15,295	10.55%
Culture and Recreation	5,130,314	5,391,722	261,408	5.10%
Non-Expenditure Disbursement	-	-	-	0.00%
Total Expenditures	\$ 33,256,236	\$ 36,047,675	2,791,439	8.39%

PERCENTAGE OF EXPENDITURES BY FUNCTION

Expenditure Classification	Percentage
General Government	18.5%
Public Safety	56.6%
Physical Environment	5.6%
Transportation	4.0%
Economic Environment	0.4%
Culture and Recreation	15.0%
Transfers	0.0%
Total Expenditures	100.1%



Total General Fund Expenditures

SUMMARY BY DEPARTMENT				
Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
City Commission	143,659	138,211	147,711	169,213
City Manager	458,297	484,545	494,874	510,688
Finance	503,461	484,969	543,784	615,461
Procurement Services	163,505	209,588	259,296	293,800
Information Technology	789,510	2,155,247	1,061,202	1,187,293
Internal Audit	72,989	78,895	83,629	89,275
Human Resources	312,862	342,466	356,417	374,811
City Attorney	263,768	451,650	255,000	255,000
Planning	679,917	662,659	732,006	883,170
City Clerk	358,335	480,885	448,676	480,730
Police	9,252,413	10,161,637	10,651,741	11,576,513
Fire	6,326,090	6,574,780	7,109,486	7,577,452
Building Development	1,258,822	1,253,441	1,220,197	1,453,255
Public Services:				
Recreation	804,136	937,285	904,192	1,090,888
Cemetery	487,117	918,765	518,463	645,767
Public Works:				
Facilities Maintenance	906,324	1,121,719	1,107,280	1,136,465
Parks & Parkways	1,124,995	1,442,713	1,533,034	1,482,598
North Anclote Park	78,974	84,472	90,142	96,222
Streets	1,237,530	1,493,352	1,370,515	1,445,236
Cultural/Civic Services:				
Library	1,439,708	1,464,688	1,717,029	1,760,013
Cultural	710,058	817,780	885,917	962,001
Project Administration	54,473	85,015	164,216	188,799
Non-Departmental	1,748,921	1,374,363	1,601,429	1,773,025
Total Expenditures	\$ 29,175,864	\$ 33,219,125	\$ 33,256,236	\$ 36,047,675

Total General Fund Expenditures

COMPARISON BY DEPARTMENT				
Expenditure Classification	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
City Commission	147,711	169,213	21,502	14.56%
City Manager	494,874	510,688	15,814	3.20%
Finance	543,784	615,461	71,677	13.18%
Procurement Services	259,296	293,800	34,504	13.31%
Information Technology	1,061,202	1,187,293	126,091	11.88%
Internal Audit	83,629	89,275	5,646	6.75%
Human Resources	356,417	374,811	18,394	5.16%
City Attorney	255,000	255,000	-	0.00%
Planning	732,006	883,170	151,164	20.65%
City Clerk	448,676	480,730	32,054	7.14%
Police	10,651,741	11,576,513	924,772	8.68%
Fire	7,109,486	7,577,452	467,966	6.58%
Building Development	1,220,197	1,453,255	233,058	19.10%
Public Services	1,422,655	1,736,655	314,000	22.07%
Public Works	4,100,971	4,160,521	59,550	1.45%
Cultural/Civic Services	2,602,946	2,722,014	119,068	4.57%
Project Administration	164,216	188,799	24,583	14.97%
Non-Departmental	1,601,429	1,773,025	171,596	10.72%
Total Expenditures	\$ 33,256,236	\$ 36,047,675	\$ 2,791,439	8.39%

Total General Fund Expenditures

SUMMARY BY CATEGORY AND ELEMENT							
Element Code	Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Budget FY 2024 - FY 2025	
						Dollar Change	Percentage Change
Personnel Services							
11	Executive Salaries	1,563,612	1,658,019	1,715,689	1,838,659	122,970	7.17%
12	Regular Salaries	11,447,324	12,422,579	14,276,501	15,165,269	888,768	6.23%
13	Other Salaries and Wages	363,464	449,886	333,719	330,305	(3,414)	-1.02%
14	Overtime	1,165,331	1,377,685	921,662	921,667	5	0.00%
15	Special Pay	226,144	253,104	247,890	267,258	19,368	7.81%
21	FICA	1,038,613	1,145,374	1,253,752	1,325,187	71,435	5.70%
22	Retirement Contribution	2,020,649	1,825,010	2,041,903	2,224,108	182,205	8.92%
23	Life and Health Insurance	2,554,206	2,734,387	3,140,125	3,425,564	285,439	9.09%
24	Workers' Compensation	334,447	267,550	306,253	297,972	(8,281)	-2.70%
25	Unemployment Compensation	(5,379)	1,566	-	-	-	0.00%
	Total Personnel Services	20,708,411	22,135,160	24,237,494	25,795,989	1,558,495	6.43%
Operating Services							
31	Professional Services	815,543	1,035,406	878,572	924,634	46,062	5.24%
32	Accounting and Auditing	147,321	163,044	172,472	143,182	(29,290)	-16.98%
33	Court Reporting Services	-	348	-	-	-	0.00%
34	Other Contractual Services	748,022	868,155	839,445	874,893	35,448	4.22%
40	Travel Per Diem	81,080	86,820	108,689	148,199	39,510	36.35%
41	Communication Services	225,829	228,057	238,330	262,341	24,011	10.07%
42	Freight & Postage Service	38,053	49,035	35,844	42,494	6,650	18.55%
43-01	Water/Sewer Service	230,288	269,134	235,156	249,225	14,069	5.98%
43-02	Electric Service	790,545	869,183	800,355	886,568	86,213	10.77%
43-03	Gas Utility	1,932	2,308	2,000	2,200	200	10.00%
44	Rents and Leases	222,706	262,948	289,178	292,168	2,990	1.03%
45	Insurance	483,488	534,860	706,226	787,841	81,615	11.56%
46	Repair and Maintenance	1,487,386	2,384,244	1,361,780	1,576,913	215,133	15.80%
46-04	Vehicle Maintenance and Repairs	672,357	1,057,066	651,637	814,328	162,691	24.97%
47	Printing and Binding	16,614	20,576	38,850	43,130	4,280	11.02%
48	Promotional Activities	160,939	161,088	160,150	163,650	3,500	2.19%
49	Other Current Charges	35,608	30,062	320,650	266,450	(54,200)	-16.90%
49-01	Interdepartment Allocation	(559,103)	(562,178)	(605,440)	(656,120)	(50,680)	8.37%
49-02	Interdepartment Allocation Capital	(55,253)	(43,258)	-	-	-	0.00%
51	Office Supplies	12,165	12,774	13,725	15,800	2,075	15.12%
52	Operating Supplies	1,135,763	1,443,609	1,371,215	1,707,918	336,703	24.56%
52-11	Vehicle Fuel	420,640	373,618	401,371	324,234	(77,137)	-19.22%
53	Road Materials and Supplies	62,406	58,493	75,100	75,100	-	0.00%
54	Books, Publications and Memberships	100,640	115,344	89,541	196,666	107,125	119.64%
55	Training	85,963	94,561	117,316	140,160	22,844	19.47%
	Total Operating Services	7,360,932	9,515,297	8,302,162	9,281,974	979,812	11.80%
Capital Outlay							
61	Land	-	10,000	-	-	-	0.00%
63	Improvements Other Than Buildings	195,094	951,398	114,700	182,500	67,800	59.11%
64	Machinery and Equipment	77,235	262,490	41,000	60,600	19,600	47.80%
66	Books, Publications and Library Materials	123,562	102,103	100,559	110,011	9,452	9.40%
68	Intangible Assets	-	25,189	-	-	-	0.00%
	Total Capital Outlay	395,891	1,351,180	256,259	353,111	96,852	37.79%
Debt Service							
71	Debt Service - Principal	-	160,792	-	-	-	0.00%
72	Debt service - Interest	1,050	27,205	-	-	-	0.00%
	Total Debt Service	1,050	187,997	-	-	-	0.00%
Grants and Aids							
83	Other Grants and Aids	344,580	29,491	93,500	65,500	(28,000)	-29.95%
	Total Grants and Aids	344,580	29,491	93,500	65,500	(28,000)	-29.95%
Transfers							
91	Transfers	272,848	-	-	-	-	0.00%
99	Non-operating	92,152	-	366,821	551,101	184,280	50.24%
	Total Transfers	365,000	-	366,821	551,101	184,280	50.24%
Total General Fund		\$ 29,175,864	\$ 33,219,125	\$ 33,256,236	\$ 36,047,675	\$ 2,791,439	8.39%

GENERAL FUND FUND BALANCE PROJECTIONS

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected					
Restricted/Committed	-	-	-	-	-
Unassigned	14,455,704	13,869,104	14,226,022	14,627,936	15,021,825
Total Beginning Fund Balance - Projected	\$ 14,455,704	\$ 13,869,104	\$ 14,226,022	\$ 14,627,936	\$ 15,021,825
Revenues:					
Taxes:					
Property	15,088,885	15,994,218	16,793,929	17,633,625	18,515,306
Utility	4,031,898	4,193,174	4,338,258	4,490,097	4,647,250
Communication Service	974,745	994,240	1,004,182	1,014,224	1,024,366
Local Business	119,898	118,699	117,512	116,337	115,174
Permits & Fees	3,079,808	3,218,399	3,314,951	3,414,400	3,516,832
Intergovernmental	4,165,604	4,332,228	4,505,517	4,640,683	4,779,903
Charges for Services	3,847,146	4,098,749	4,366,807	4,608,728	4,864,052
Fines & Forfeitures	119,227	131,150	144,265	158,692	174,561
Miscellaneous:					
Interest	411,751	485,419	426,781	402,268	375,546
Misc.	814,520	828,448	842,614	857,023	871,678
Transfers In	2,807,593	2,905,859	3,007,564	3,097,791	3,190,725
Total Revenues	35,461,075	37,300,583	38,862,380	40,433,868	42,075,393
Total Sources	49,916,779	51,169,687	53,088,402	55,061,804	57,097,218
Expenditures:					
Personnel Services	25,795,989	26,827,829	27,900,942	29,016,980	30,177,659
Operating Services	9,281,974	9,699,663	10,136,148	10,592,275	11,015,966
Capital Outlay	353,111	360,173	367,376	374,724	389,713
Grants and Aids	65,500	56,000	56,000	56,000	56,000
Reserve	551,101	-	-	-	-
Total Expenditures	36,047,675	36,943,665	38,460,466	40,039,979	41,639,338
Ending Fund Balance - Projected	\$ 13,869,104	\$ 14,226,022	\$ 14,627,936	\$ 15,021,825	\$ 15,457,880
Ending Fund Balance - Projected					
Restricted/Committed	-	-	-	-	-
Unassigned	13,869,104	14,226,022	14,627,936	15,021,825	15,457,880
Total Ending Fund Balance - Projected	13,869,104	14,226,022	14,627,936	15,021,825	15,457,880

General Fund Department Expenditures

City Commission

Department Summary

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

Goals & Objectives

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

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

Objective 2: Adopts legislation.

Objective 3: Set the local millage rate.

Objective 4: Adopts the City budget.

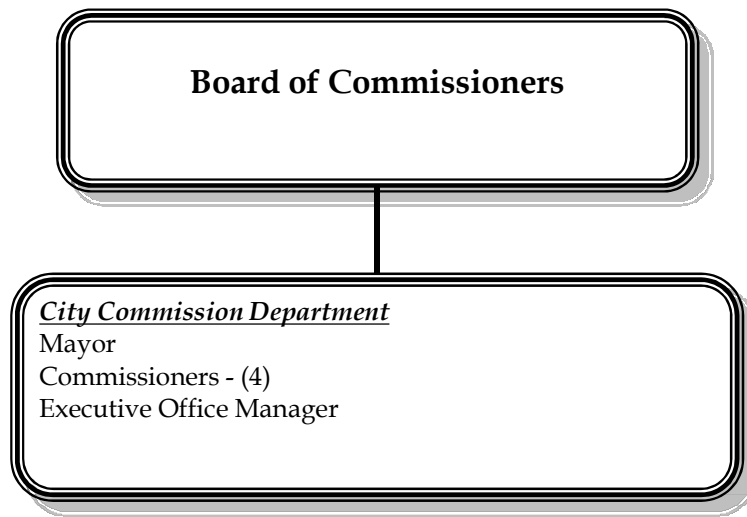
Objective 5: Set zoning and land use policy.

Objective 6: Act as the Community Redevelopment Agency Board

Objective 7: Appoints boards and committees.

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

City Commission Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
Commmissioners	4.00	4.00	4.00	4.00
Executive Office Manager*	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 2025:

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

City Commission Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	132,325	132,066	140,361	162,913
Operating Expenditures	11,334	6,145	7,350	6,300
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 143,659	\$ 138,211	\$ 147,711	\$ 169,213

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
City Commission	143,659	138,211	147,711	169,213
Total Expenditures	\$ 143,659	\$ 138,211	\$ 147,711	\$ 169,213

City Commission - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	46,000	45,333	45,000	45,000	-	0.0%
12	Regular Salaries & Wages	33,107	34,365	36,073	41,484	5,411	15.0%
14	Overtime	2,288	2,057	-	-	-	0.0%
21	FICA Taxes	5,609	5,920	5,280	5,694	414	7.8%
22	Retirement Contribution	3,185	3,278	3,247	3,734	487	15.0%
23	Life & Health Insurance	42,029	41,021	50,678	66,897	16,219	32.0%
24	Worker's Compensation	107	92	83	104	21	25.3%
	Personnel Services	\$ 132,325	\$ 132,066	\$ 140,361	\$ 162,913	\$ 22,552	16.1%
40	Travel Per Diem	3,055	1,204	1,750	1,500	(250)	-14.3%
42	Freight & Postage	142	239	400	300	(100)	-25.0%
44	Rents & Leases	11	16	-	100	100	100.0%
47	Printing & Binding	2,030	544	1,000	800	(200)	-20.0%
48	Promotional Activities	64	-	500	-	(500)	-100.0%
51	Office Supplies	370	178	400	300	(100)	-25.0%
52	Operating Supplies	2,758	1,773	1,200	1,200	-	0.0%
54	Books-Publ-Subscriptions	1,276	1,516	1,250	1,300	50	4.0%
55	Training	1,628	675	850	800	(50)	-5.9%
	Operating Expenditures	\$ 11,334	\$ 6,145	\$ 7,350	\$ 6,300	\$ (1,050)	-14.3%
	Department Total	\$ 143,659	\$ 138,211	\$ 147,711	\$ 169,213	\$ 21,502	14.6%

City Manager

Department Summary

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

Goals & Objectives

Goal 1: Maintain a fully functioning City

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

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

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

Goal 2: Strengthen and build community relations

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

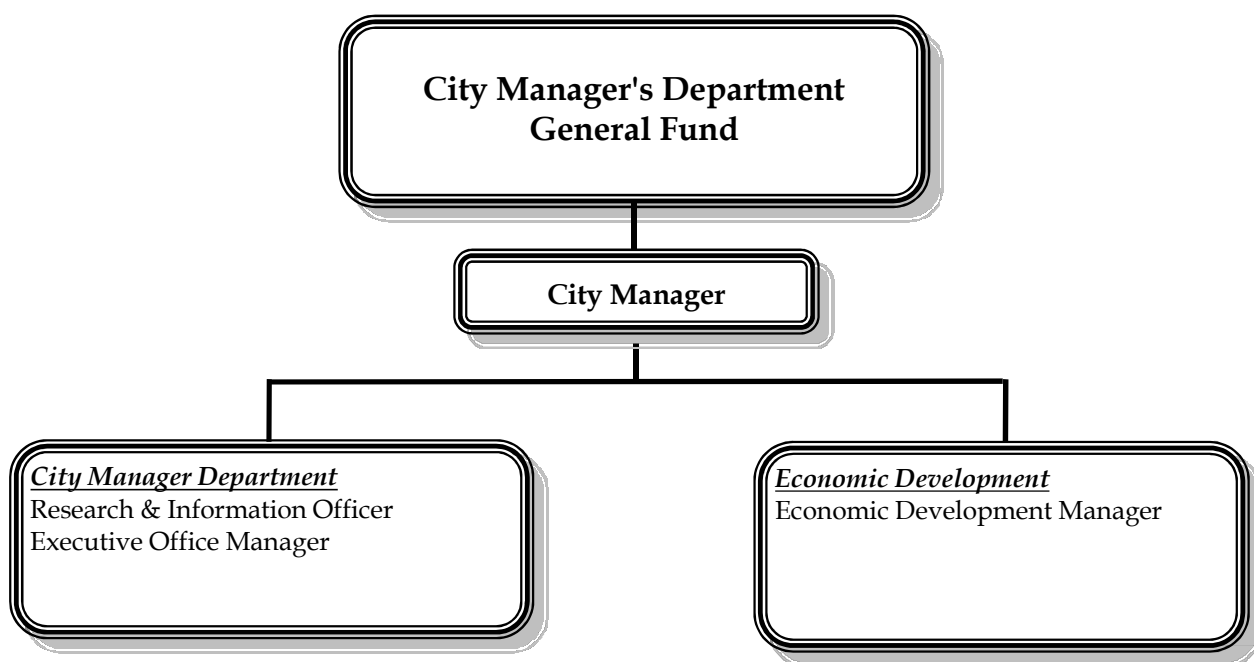
Objective 2: Maintain intergovernmental relations with local, state and federal agencies.

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

Performance Measures

The City has received passing audit reports throughout the current fiscal year 2024, and strives to maintain that in the years to come. For FY 2025 the City has balanced the general fund without the use of restricted funds.

City Manager Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
City Manager:				
City Manager	1.00	1.00	1.00	1.00
Executive Office Manager*	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 2025:

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

City Manager Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	431,273	456,131	466,772	483,718
Operating Expenditures	27,024	28,414	28,102	26,970
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 458,297	\$ 484,545	\$ 494,874	\$ 510,688

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
City Manager	326,268	347,985	349,888	350,407
Economic Development	132,029	136,560	144,986	160,281
Total Expenditures	\$ 458,297	\$ 484,545	\$ 494,874	\$ 510,688

City Manager - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	139,163	145,562	152,781	152,781	-	0.0%
12	Regular Salaries & Wages	195,428	204,209	212,721	228,369	15,648	7.4%
14	Overtime	3,733	8,070	-	-	-	0.0%
21	FICA Taxes	25,685	27,236	25,610	26,807	1,197	4.7%
22	Retirement Contribution	18,171	19,121	19,469	20,877	1,408	7.2%
23	Life & Health Insurance	48,611	51,504	55,814	54,423	(1,391)	-2.5%
24	Worker's Compensation	482	429	377	461	84	22.3%
	Personnel Services	\$ 431,273	\$ 456,131	\$ 466,772	\$ 483,718	\$ 16,946	3.6%
40	Travel Per Diem	9,611	9,087	9,000	9,000	-	0.0%
41	Communication Services	1,322	1,329	1,380	1,380	-	0.0%
42	Freight & Postage	93	26	50	50	-	0.0%
44	Rents & Leases	1,194	1,408	1,500	1,500	-	0.0%
45	Insurance	1,132	1,246	1,615	1,780	165	10.2%
46	Repairs & Maintenance	-	-	200	-	(200)	-100.0%
46-04	Vehicle Maintenance Repairs	3,728	4,630	2,774	3,083	309	11.1%
47	Printing & Binding	27	-	-	-	-	0.0%
48	Promotional Activities	-	-	500	200	(300)	-60.0%
51	Office Supplies	237	234	200	200	-	0.0%
52	Operating Supplies	2,456	4,826	4,200	4,100	(100)	-2.4%
52-11	Vehicle Fuel	3,193	2,694	3,483	2,577	(906)	-26.0%
54	Books-Publ-Subscriptions	2,425	1,989	1,900	1,900	-	0.0%
55	Training	1,606	945	1,300	1,200	(100)	-7.7%
	Operating Expenditures	\$ 27,024	\$ 28,414	\$ 28,102	\$ 26,970	\$ (1,132)	-4.0%
	Department Total	\$ 458,297	\$ 484,545	\$ 494,874	\$ 510,688	\$ 15,814	3.2%

Finance

Department Summary

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

Goals & Objectives

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

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

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

Objective 3: Retain awards for the budget presentation as well as CAFR.

Goal 2: Expand the use of paperless processes

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

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

Objective 3: Scanning contracts and agreements into OnBase.

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

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

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

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

Finance

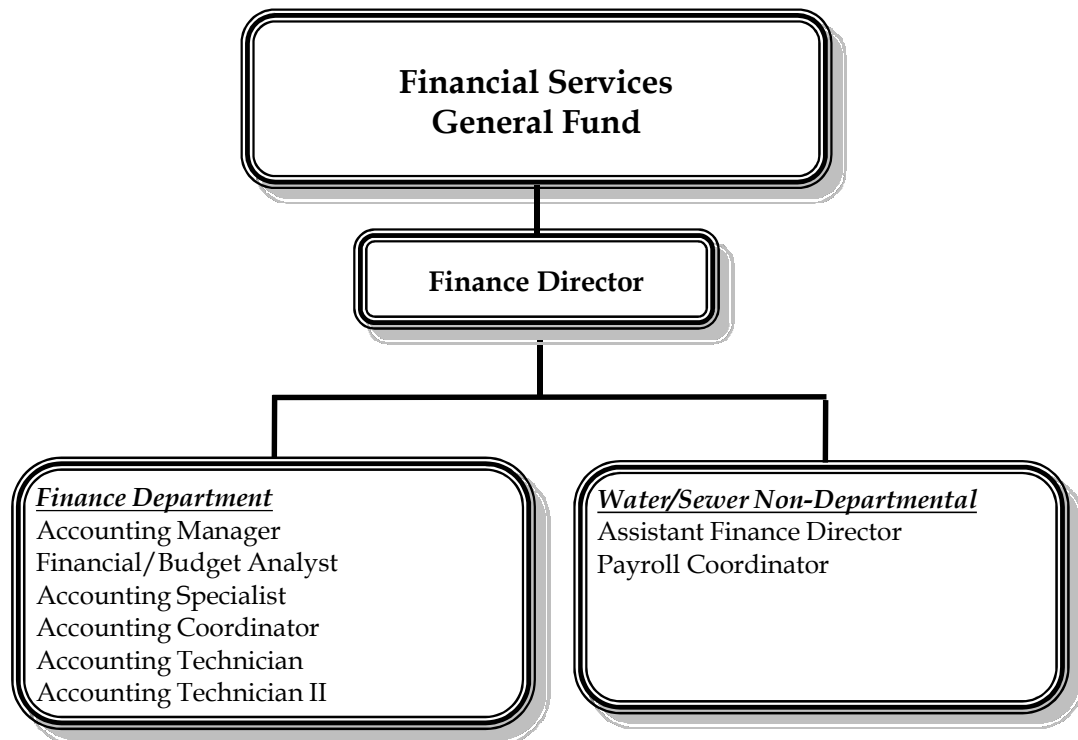
Goal 4: Place backups in each position to ensure the continuous performance of the Finance Department's essential functions

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

Performance Measures

<u>Finance</u>	FY22	FY23	FY24	FY25 GOAL
GFOA CAFR Award Received	Y	Y	Y	Y
GFOA Distinguished Budget Presentation Award Received	Y	Y	Y	Y
Audit Opinion Received & Passed	Y	Y	Y	Y
Continued cross-training of employees	Y	Y	Y	Y

Finance Personnel Schedule



Position

Title	FY 2022	FY 2023	FY 2024	FY 2025
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	1.00
Accounting Technician II	-	-	-	1.00
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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	606,784	601,750	670,291	707,828
Operating Expenditures	(103,323)	(116,781)	(126,507)	(92,367)
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 503,461	\$ 484,969	\$ 543,784	\$ 615,461

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Finance	503,461	484,969	543,784	615,461
Total Expenditures	\$ 503,461	\$ 484,969	\$ 543,784	\$ 615,461

Finance - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	121,200	128,705	131,548	142,072	10,524	8.0%
12	Regular Salaries & Wages	316,634	299,950	361,954	382,625	20,671	5.7%
14	Overtime	7,823	12,592	1,000	1,000	-	0.0%
21	FICA Taxes	32,171	32,453	35,549	37,283	1,734	4.9%
22	Retirement Contribution	38,284	39,712	44,505	47,312	2,807	6.3%
23	Life & Health Insurance	90,063	87,784	95,231	96,905	1,674	1.8%
24	Worker's Compensation	609	554	504	631	127	25.2%
	Personnel Services	\$ 606,784	\$ 601,750	\$ 670,291	\$ 707,828	\$ 37,537	5.6%
40	Travel Per Diem	2,440	3,215	2,500	2,500	-	0.0%
41	Communication Services	343	344	550	400	(150)	-27.3%
42	Freight & Postage	2,971	3,809	3,000	3,000	-	0.0%
44	Rents & Leases	1,457	1,219	1,800	1,600	(200)	-11.1%
46	Repairs & Maintenance	719	435	1,400	1,300	(100)	-7.1%
49-01	Interdepartment Allocation	(123,329)	(141,470)	(150,157)	(115,867)	34,290	-22.8%
51	Office Supplies	907	1,347	1,100	1,100	-	0.0%
52	Operating Supplies	8,605	11,681	10,800	11,100	300	2.8%
54	Books-Publ-Subscriptions	1,755	1,295	1,000	1,000	-	0.0%
55	Training	809	1,344	1,500	1,500	-	0.0%
	Operating Expenditures	\$ (103,323)	\$ (116,781)	\$ (126,507)	\$ (92,367)	\$ 34,140	-27.0%
	Department Total	\$ 503,461	\$ 484,969	\$ 543,784	\$ 615,461	\$ 71,677	13.2%

Procurement

Department Summary

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

Goals & Objectives

Goal 1: Effectively manage the solicitation of all procurement processes

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

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

Performance Measures

<u>Procurement:</u>	FY22	FY23	FY24	FY24 Goal
Total Procurement Files Opened	185	225	170	175
Procurement Files opened using competitive solicitations (including City of Tarpon Springs solicitations and cooperative/piggyback)	105	127	94	100
Procurement Files opened using competitive solicitations (City of Tarpon Springs solicitations ONLY)	53	55	39	45

Procurement

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

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

Performance Measures

<u>Procurement:</u>	FY22	FY23	FY24	FY25 Goal
PCard rebate received	50,209	38,462	35,000*	50,000
*Estimated as of 8/31				

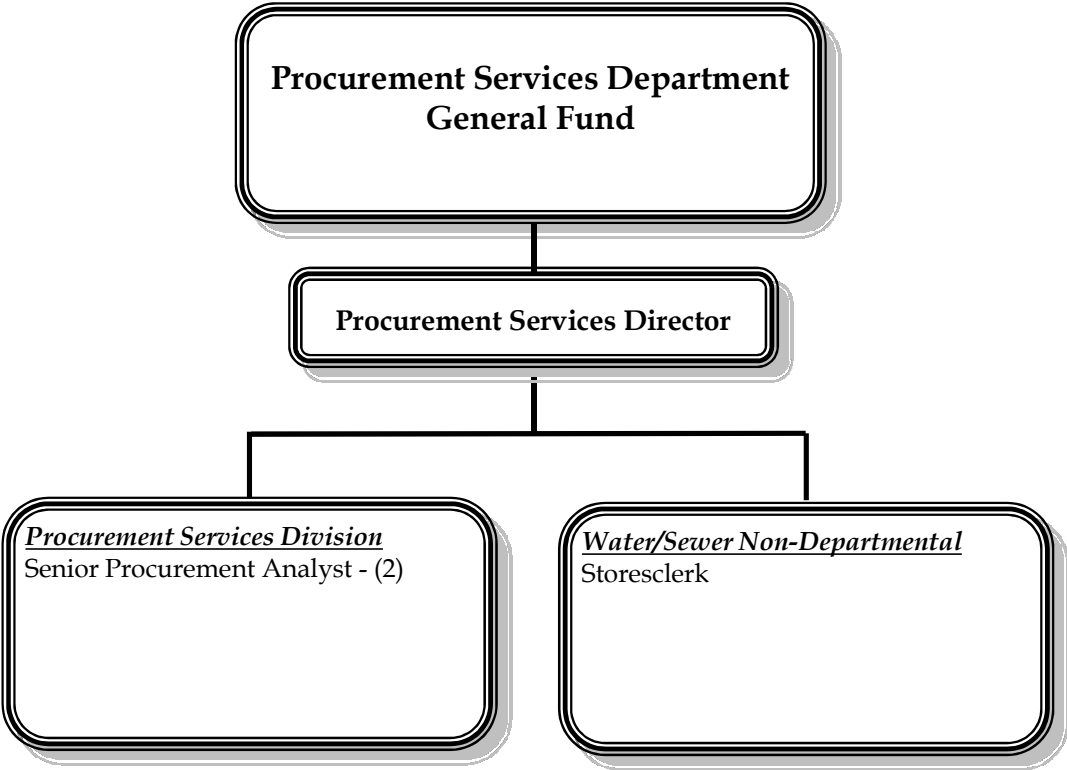
Goal 3: Continue staff development, provide excellent customer service, and provide training for user departments

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

Performance Measures

<u>Procurement:</u>	FY22	FY23	FY24	FY25 Goal
Professional Certification	Y	Y	Y	Y

Procurement Personnel Schedule



Position				
Title	FY 2022	FY 2023	FY 2024	FY 2025
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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	207,895	255,068	310,276	330,379
Operating Expenditures	(44,390)	(45,480)	(50,980)	(36,579)
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 163,505	\$ 209,588	\$ 259,296	\$ 293,800

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Procurement	163,505	209,588	259,296	293,800
Total Expenditures	\$ 163,505	\$ 209,588	\$ 259,296	\$ 293,800

Procurement - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	84,421	91,224	97,316	105,102	7,786	8.0%
12	Regular Salaries & Wages	75,690	105,363	139,808	146,798	6,990	5.0%
14	Overtime	640	2,313	-	-	-	0.0%
21	FICA Taxes	12,280	15,112	17,886	19,017	1,131	6.3%
22	Retirement Contribution	13,658	16,277	21,341	22,671	1,330	6.2%
23	Life & Health Insurance	20,928	24,544	33,683	36,489	2,806	8.3%
24	Worker's Compensation	278	235	242	302	60	24.8%
	Personnel Services	\$ 207,895	\$ 255,068	\$ 310,276	\$ 330,379	\$ 20,103	6.5%
40	Travel Per Diem	2,258	1,228	2,500	2,500	-	0.0%
41	Communication Services	69	-	-	-	-	0.0%
42	Freight & Postage	-	1	100	100	-	0.0%
44	Rents & Leases	603	772	1,000	1,070	70	7.0%
46	Repairs & Maintenance	-	-	200	200	-	0.0%
48	Promotional Activities	-	230	-	-	-	0.0%
49-01	Interdepartment Allocation	(52,817)	(54,915)	(61,495)	(47,164)	14,331	-23.3%
51	Office Supplies	14	26	200	200	-	0.0%
52	Operating Supplies	2,313	4,598	2,350	2,350	-	0.0%
54	Books-Publ-Subscriptions	470	635	900	900	-	0.0%
55	Training	2,700	1,945	3,265	3,265	-	0.0%
	Operating Expenditures	\$ (44,390)	\$ (45,480)	\$ (50,980)	\$ (36,579)	\$ 14,401	-28.2%
Department Total		\$ 163,505	\$ 209,588	\$ 259,296	\$ 293,800	\$ 34,504	13.3%

Information Technology Services

Department Summary

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

Goals & Objectives

Goal 1: Expanding capabilities of web based technology

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

Goal 2: Hybrid Cloud Services and Computing

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

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

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

Information Technology Services

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

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

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

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

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

Goal 4: Flash/Solid State Memory Advances

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

Information Technology Services

Goal 5: Application Virtualization and System Management Appliances

Objective1: Application virtualization includes software technologies that improve portability, manageability and compatibility of applications by encapsulating them from the underlying operating system on which they are executed. A fully virtualized application is not installed in the traditional sense although it is still executed as if it were. While not new technologies, recent and developing advances in application virtualization and system management appliances may help the City to streamline deployment and management while reducing support costs associated with the more than 500 computers used for City operations.

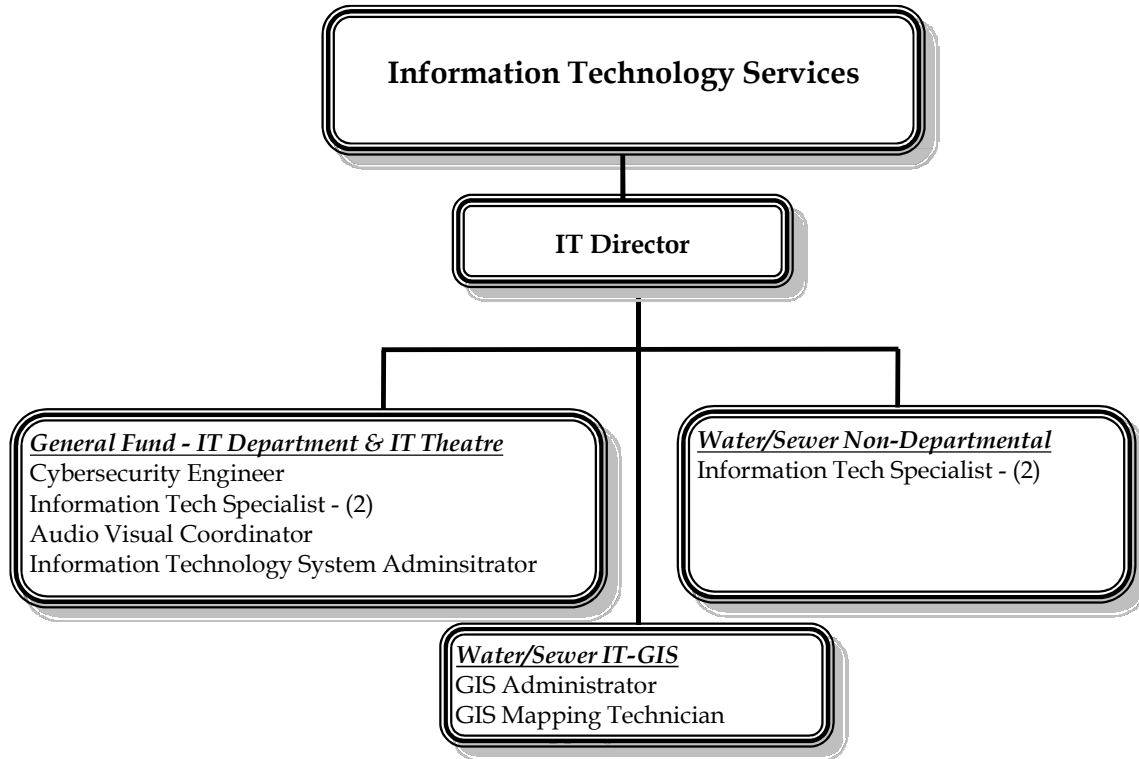
Goal 6: Software Defined Networks

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

Performance Measures

<u>Information Technology</u>	FY22	FY23	FY24*	FY25 Goal
Help Desk Tickets	4,691	4,726	4,912	4,500
Tickets Closed Within One Hour	1,288	1,292	1,310	1,330
Managed Devices	3,900	3,950	4,221	4,200
Microsoft Certified Staff	Y	Y	Y	Y
Successful Audit	Y	Y	Y	Y
Mandatory Security Awareness Training for Employees	Y	Y	Y	Y
Percentage of System Downtime	0.01%	0.01%	0.01%	0.01%
*FY 2024 Estimated Data				

Information Technology Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
IT:				
Cyber Security Engineer*	0.50	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
Information Technology System Administartor	-	-	-	1.00
Total	2.75	2.75	2.75	3.75
IT Theatre:				
Assistant Theatre Operations Manager***	1.00	-	-	-
Audio Visual Coordinator	-	2.00	2.00	2.00
Theatre Operations Manager***	1.00	-	-	-
Total	2.00	2.00	2.00	2.00
Department Total	4.75	4.75	4.75	5.75

FY 2025:

*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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	457,547	542,919	539,812	674,778
Operating Expenditures	324,953	1,551,294	521,390	512,515
Capital Outlay	7,010	-	-	-
Debt Service	-	61,034	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 789,510	\$ 2,155,247	\$ 1,061,202	\$ 1,187,293

Expenditures by Division/Program

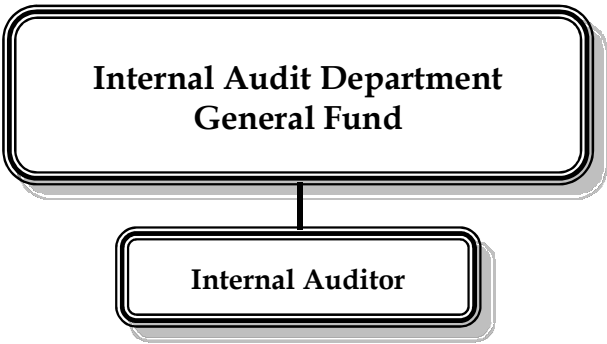
Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Information Technology	607,315	1,942,472	828,813	908,284
Information Technology Theatre	182,195	212,775	232,389	279,009
Total Expenditures	\$ 789,510	\$ 2,155,247	\$ 1,061,202	\$ 1,187,293

Information Technology - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	104,323	111,680	120,257	135,891	15,634	13.0%
12	Regular Salaries & Wages	188,560	236,761	253,957	340,964	87,007	34.3%
13	Other Salaries & Wages	34,582	30,210	-	-	-	0.0%
14	Overtime	14,903	24,741	22,500	22,500	-	0.0%
15	Special Pay	9,034	11,033	10,925	14,825	3,900	35.7%
21	FICA Taxes	26,108	30,876	30,825	38,005	7,180	23.3%
22	Retirement Contribution	27,410	34,580	36,687	46,277	9,590	26.1%
23	Life & Health Insurance	52,159	62,602	64,245	75,699	11,454	17.8%
24	Worker's Compensation	468	436	416	617	201	48.3%
	Personnel Services	\$ 457,547	\$ 542,919	\$ 539,812	\$ 674,778	\$ 134,966	25.0%
31	Professional Services	-	-	57,000	21,000	(36,000)	-63.2%
34	Other Contractual Service	2,775	3,090	7,400	7,100	(300)	-4.1%
40	Travel Per Diem	2,846	3,261	2,500	3,000	500	20.0%
41	Communication Services	18,998	18,676	20,500	20,700	200	1.0%
42	Freight & Postage	65	58	50	50	-	0.0%
44	Rents & Leases	1,298	1,170	1,800	1,920	120	6.7%
45	Insurance	2,204	2,424	3,141	3,462	321	10.2%
46	Repairs & Maintenance	347,584	1,430,972	371,702	456,562	84,860	22.8%
47	Printing & Binding	-	540	-	-	-	0.0%
49-01	Interdepartment Allocation	(121,605)	(89,166)	(102,017)	(181,967)	(79,950)	78.4%
51	Office Supplies	129	131	275	300	25	9.1%
52	Operating Supplies	54,111	163,277	158,064	179,413	21,349	13.5%
54	Books-Publ-Subscriptions	6,381	573	975	975	-	0.0%
55	Training	10,167	16,288	-	-	-	0.0%
	Operating Expenditures	\$ 324,953	\$ 1,551,294	\$ 521,390	\$ 512,515	\$ (8,875)	-1.7%
64	Machinery & Equipment	7,010	-	-	-	-	0.0%
	Capital Outlay	\$ 7,010	\$ -	\$ -	\$ -	\$ -	0.0%
71	Debt Service-Principal	-	52,501	-	-	-	0.0%
72	Debt Service-Interest	-	8,533	-	-	-	0.0%
	Debt Service	\$ -	\$ 61,034	\$ -	\$ -	\$ -	0.0%
	Department Total	\$ 789,510	\$ 2,155,247	\$ 1,061,202	\$ 1,187,293	\$ 126,091	11.9%

Internal Audit Personnel Schedule



Position				
Title	FY 2022	FY 2023	FY 2024	FY 2025
Internal Auditor*	0.55	0.55	0.55	0.55
Total	0.55	0.55	0.55	0.55

FY 2025:
 *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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	71,877	78,466	81,429	87,875
Operating Expenditures	1,112	429	2,200	1,400
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 72,989	\$ 78,895	\$ 83,629	\$ 89,275

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Internal Audit	72,989	78,895	83,629	89,275
Total Expenditures	\$ 72,989	\$ 78,895	\$ 83,629	\$ 89,275

Internal Audit - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	55,101	60,361	62,159	67,132	4,973	8.0%
21	FICA Taxes	4,056	4,448	4,755	5,014	259	5.4%
22	Retirement Contribution	4,959	5,432	5,594	6,042	448	8.0%
23	Life & Health Insurance	7,690	8,163	8,858	9,606	748	8.4%
24	Worker's Compensation	71	62	63	81	18	28.6%
	Personnel Services	\$ 71,877	\$ 78,466	\$ 81,429	\$ 87,875	\$ 6,446	7.9%
40	Travel Per Diem	-	-	500	250	(250)	-50.0%
44	Rents & Leases	-	14	-	-	-	0.0%
51	Office Supplies	89	61	100	50	(50)	-50.0%
52	Operating Supplies	848	-	900	500	(400)	-44.4%
54	Books-Publ-Subscriptions	175	175	200	200	-	0.0%
55	Training	-	179	500	400	(100)	-20.0%
	Operating Expenditures	\$ 1,112	\$ 429	\$ 2,200	\$ 1,400	\$ (800)	-36.4%
	Department Total	\$ 72,989	\$ 78,895	\$ 83,629	\$ 89,275	\$ 5,646	6.8%

Human Resources

Department Summary

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

Goals & Objectives

Goal 1: Provide Comprehensive Employee Benefits and Wellness Programs

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

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

Goal 2: Provide Streamlining of Procedures

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

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

Human Resources

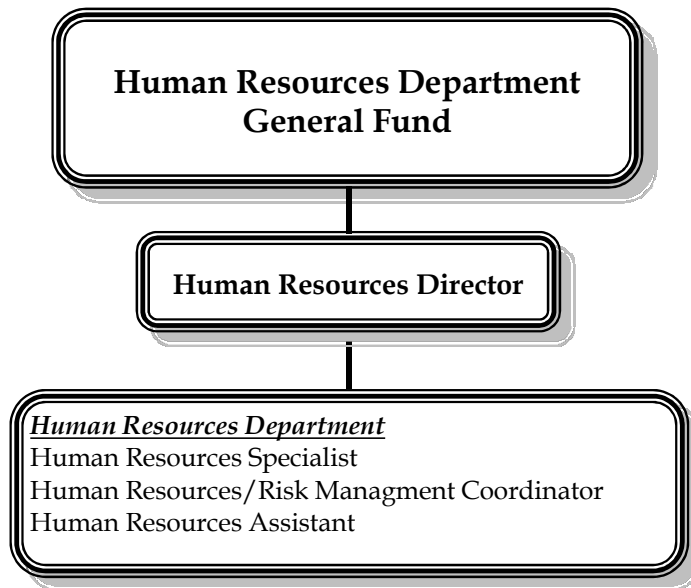
Goal 3: Expedite City Risk Management Claims reporting

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

Performance Measures

<u>Human Resources</u>	FY22	FY23	FY24	FY25 Goal
Percent of full time employees enrolled with benefits	100%	100%	100%	100%
Wellness Clinic for City Employees	Y	Y	Y	Y
Percent of On-time Health Insurance Invoices Processed	100%	100%	100%	100%
Percent of On-time Life Insurance Invoices Processed	100%	100%	100%	100%
Percent of Pre-employment procedures completed within 30 days of job offer	100%	100%	100%	100%
Percent of Workers Comp Claims filed on time	100%	100%	100%	100%
*FY2021 estimates through 7/31				

Human Resources Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	360,032	388,499	396,575	423,795
Operating Expenditures	(47,170)	(46,033)	(40,158)	(48,984)
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 312,862	\$ 342,466	\$ 356,417	\$ 374,811

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Human Resources	310,420	331,873	346,417	364,811
Youth Employment Program	2,442	10,593	10,000	10,000
Total Expenditures	\$ 312,862	\$ 342,466	\$ 356,417	\$ 374,811

Human Resources - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	121,285	126,870	130,651	141,103	10,452	8.0%
12	Regular Salaries & Wages	149,072	159,790	170,760	176,379	5,619	3.3%
13	Other Salaries & Wages	2,268	9,840	-	-	-	0.0%
14	Overtime	1,573	2,838	500	500	-	0.0%
21	FICA Taxes	20,702	22,539	22,275	22,857	582	2.6%
22	Retirement Contribution	24,473	26,055	27,172	28,619	1,447	5.3%
23	Life & Health Insurance	40,296	40,241	44,910	53,955	9,045	20.1%
24	Worker's Compensation	363	326	307	382	75	24.4%
	Personnel Services	\$ 360,032	\$ 388,499	\$ 396,575	\$ 423,795	\$ 27,220	6.9%
31	Professional Services	6,282	9,629	5,000	5,500	500	10.0%
34	Other Contractual Service	-	-	11,000	11,000	-	0.0%
40	Travel Per Diem	-	1,011	150	150	-	0.0%
41	Communication Services	343	344	350	350	-	0.0%
42	Freight & Postage	357	371	400	400	-	0.0%
44	Rents & Leases	752	753	800	800	-	0.0%
48	Promotional Activities	-	-	100	-	(100)	-100.0%
49	Other Current Charges	-	-	500	300	(200)	-40.0%
49-01	Interdepartment Allocation	(59,269)	(60,479)	(65,558)	(71,784)	(6,226)	9.5%
51	Office Supplies	808	758	500	500	-	0.0%
52	Operating Supplies	3,557	1,580	6,100	3,300	(2,800)	-45.9%
55	Training	-	-	500	500	-	0.0%
	Operating Expenditures	\$ (47,170)	\$ (46,033)	\$ (40,158)	\$ (48,984)	\$ (8,826)	22.0%
	Department Total	\$ 312,862	\$ 342,466	\$ 356,417	\$ 374,811	\$ 18,394	5.2%

City Attorney Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	-	-	-	-
Operating Expenditures	263,768	451,650	255,000	255,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 263,768	\$ 451,650	\$ 255,000	\$ 255,000

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
City Attorney	263,768	451,650	255,000	255,000
Total Expenditures	\$ 263,768	\$ 451,650	\$ 255,000	\$ 255,000

City Attorney - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
31-01	City Attorney-Retainer	118,718	18,188	100,000	100,000	-	0.0%
31-02	City Attorney-Litigation	65,862	35,118	60,000	60,000	-	0.0%
31-05	Code Enforcement	21,953	23,521	25,000	25,000	-	0.0%
31-06	Municipality/General	47,628	180,923	60,000	60,000	-	0.0%
31-07	Legal-Personnel	9,607	33,552	10,000	10,000	-	0.0%
31-08	Special Counsel	-	160,000	-	-	-	0.0%
33	Court Reporter Services	-	348	-	-	-	0.0%
	Operating Expenditures	\$ 263,768	\$ 451,650	\$ 255,000	\$ 255,000	\$ -	0.0%
Department Total		\$ 263,768	\$ 451,650	\$ 255,000	\$ 255,000	\$ -	0.0%

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

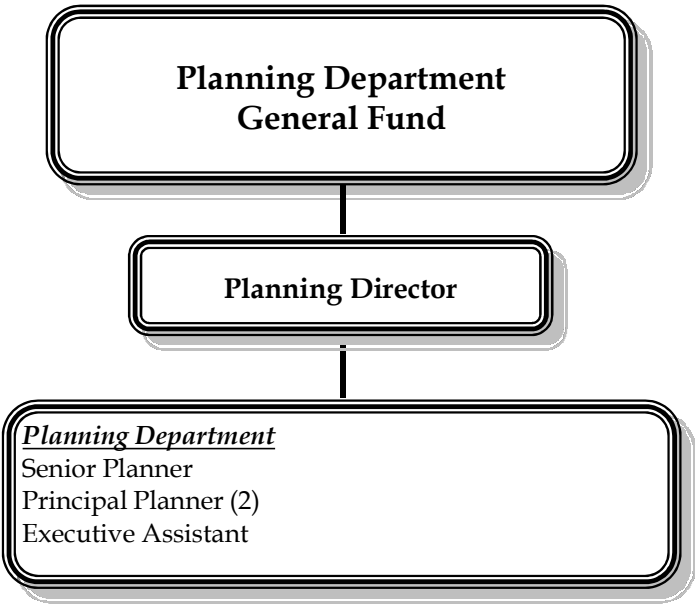
	Goal 1 Outcomes	Goal 2 Outcomes	Goal 3 Outcomes	Goal 4 Outcomes
Outcomes	Reduce internal paperwork	Reduce variances	Department activities support the needs of the City	See Goal 2 Outcomes
	Reduce incoming calls and emails for basic information	Reduce number of amendments to land use and zoning	Citizens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

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

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

Planning Dept. Performance Measures (Fiscal Year)		2023 (actual)	2024 (actual)	2025 (target/goal)
Goal 1 Improve Internal and External Customer Service				
1.1	Average Monthly inquiries (Phone, email, records requests)	515	500	450
1.2	Ave monthly staff hours dedicated to permit review	14.5 hours	12 hours	12
1.3	Board satisfaction with staff presentations & packets	Satisfactory	Satisfactory	Satisfactory
1.4	Average review "turn around" time of building permits	2 days	1.5 days	1 day
1.5	Avg Site Plan Review Approval Times	80 days	60 days	60
Goal 2 Modernization, update, coordination and integration of existing plans and codes to promote "good" growth				
2.1	Variance Applications processed	18	12	10
2.2	Land Use and Zoning Amendments processed	6	2	3
2.3	TRC projects reviewed	118	84	80
2.4	BOC Reviewed Applications	48	28	30
2.5	HPB Applications Reviewed	20	23	40
2.6	Other administrative applications reviewed	28	13	15
2.7	Value of new construction building permits	\$ 35,200,000	\$ 73,715,054	\$ 100,000,000
2.8	CRA / Property Municipal Taxable Value	\$ 132,497,483	\$ 144,834,488	\$ 175,000,000
Goal 3 Align Dept. Work Plan to City's needs				
3.1	Citizens registered with online community engagement platform (new registrations)	97	327	350
3.2	Citizen participation metrics from traditional engagement processes	70	144	100
3.3	Grant \$ Awarded	\$50,000	\$0	\$50,000
Goal 4 Implement the Comprehensive Plan				
4.1	Completion of Disston Phase I outreach, consensus & next steps (Complete)	N/A	N/A	N/A
4.2	% Completion of LDC Updates (2045 Comp-Plan work plan 6-18 Months, Updated Measure for FY 2025 Budget)	N/A	0	75
4.4	% Completion of SAP/Transect Code Updates (Updated Measure for FY2025 Budget)	N/A	0	75
4.5	% Completion of CRA Plan update	0	0	100
4.6	% Completion of MMQOS Evaluation and Update	0	0	25
4.7	% Completion of Central Tarpon CRA (New Measure FY 2025)	New	25	75
4.8	% Completion of Recreation Master Plan	New	0	50

Planning Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
City Planner	-	-	-	-
Planning Director	1.00	1.00	1.00	1.00
Planning Supervisor	-	-	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Principal Planner	2.00	2.00	2.00	2.00
Senior Planner	1.00	1.00	-	-
Total	5.00	5.00	5.00	5.00

Planning Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	520,787	562,109	596,496	638,484
Operating Expenditures	159,130	100,550	135,510	244,686
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 679,917	\$ 662,659	\$ 732,006	\$ 883,170

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Planning	679,917	662,659	732,006	883,170
Total Expenditures	\$ 679,917	\$ 662,659	\$ 732,006	\$ 883,170

Planning - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	119,007	124,479	130,651	141,103	10,452	8.0%
12	Regular Salaries & Wages	277,871	298,915	322,034	343,238	21,204	6.6%
14	Overtime	1,542	4,028	1,500	1,500	-	0.0%
21	FICA Taxes	29,348	31,818	33,992	35,766	1,774	5.2%
22	Retirement Contribution	34,014	38,468	40,877	43,725	2,848	7.0%
23	Life & Health Insurance	60,218	63,911	66,979	72,569	5,590	8.3%
24	Worker's Compensation	530	490	463	583	120	25.9%
25	Unemployment Compensation	(1,743)	-	-	-	-	0.0%
	Personnel Services	\$ 520,787	\$ 562,109	\$ 596,496	\$ 638,484	\$ 41,988	7.0%
31	Professional Services	106,561	66,886	90,000	170,000	80,000	88.9%
31-03	Plat Review	11,276	-	-	-	-	0.0%
40	Travel Per Diem	-	12	3,800	9,200	5,400	142.1%
41	Communication Services	963	1,137	1,100	1,100	-	0.0%
42	Freight & Postage	4,807	2,322	5,500	5,500	-	0.0%
44	Rents & Leases	1,297	1,314	1,420	1,300	(120)	-8.5%
47	Printing & Binding	985	581	3,000	3,000	-	0.0%
48	Promotional Activities	1,627	60	1,000	1,000	-	0.0%
49	Other Current Charges	21,299	17,605	18,000	12,000	(6,000)	-33.3%
51	Office Supplies	417	438	350	350	-	0.0%
52	Operating Supplies	4,540	2,496	4,490	4,090	(400)	-8.9%
54	Books-Publ-Subscriptions	4,108	5,262	4,950	30,946	25,996	525.2%
55	Training	1,250	2,437	1,900	6,200	4,300	226.3%
	Operating Expenditures	\$ 159,130	\$ 100,550	\$ 135,510	\$ 244,686	\$ 109,176	80.6%
	Department Total	\$ 679,917	\$ 662,659	\$ 732,006	\$ 883,170	\$ 151,164	20.7%

City Clerk's Office

Department Summary

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

Goals & Objectives

Goal 1: Provide quality customer service to citizens and employees

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

Goal 2: Records Management

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

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

Objective 3: Provide quality preservation, conservation, acquisition and citywide training and maintaining the Certification for Municipal Clerk.

Goal 3: Supervising Elections

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

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

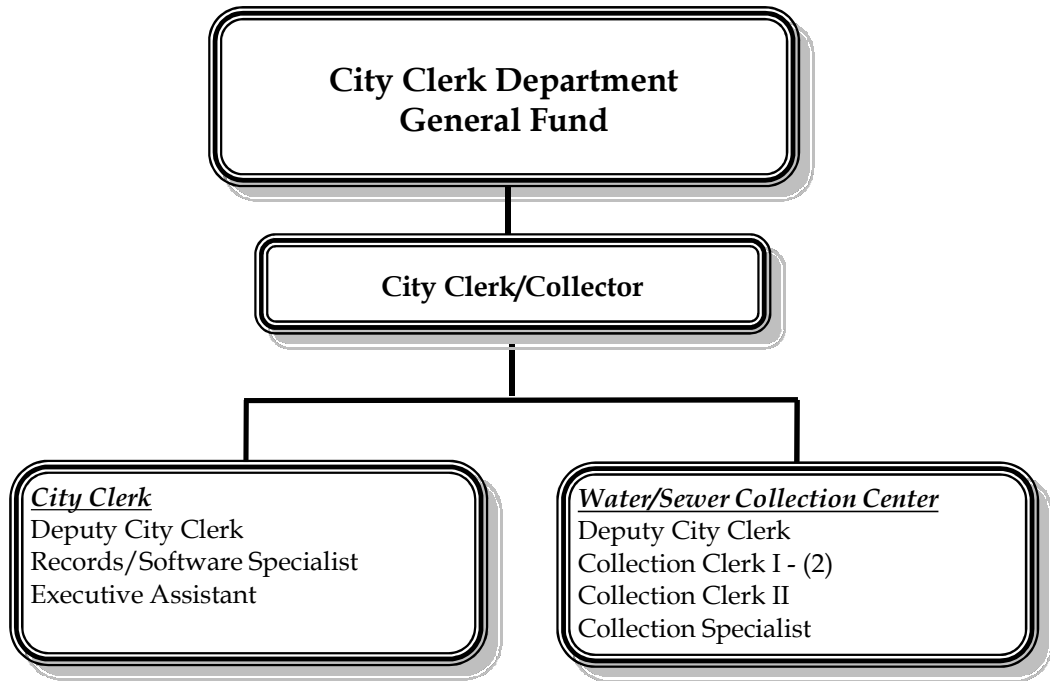
Objective 3: Assist Voters with absentee ballots.

City Clerk's Office

Performance Measures

<u>City Clerk</u>	FY22	FY23	FY24	FY25 Goal
Meetings recorded (BOC/CRA/CE/Budget Advisory/GEP/Sustainability)	60	62	76	70
Percentage of Meetings Recorded	100%	100%	100%	100%
Ordinances processed	18	23	13	20
Records request processed	1,086	1,022	1,120	1,000
Resolutions processed	38	40	40	40
Percentage of absentee ballots processed on time	100%	100%	100%	100%
Certification for Municipal City Clerk	Y	Y	Y	Y

City Clerk Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
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 2025:

*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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	291,938	367,561	378,819	406,273
Operating Expenditures	66,397	113,324	69,857	74,457
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 358,335	\$ 480,885	\$ 448,676	\$ 480,730

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
City Clerk	358,335	480,885	448,676	480,730
Total Expenditures	\$ 358,335	\$ 480,885	\$ 448,676	\$ 480,730

City Clerk - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	177,063	190,258	189,862	203,306	13,444	7.1%
12	Regular Salaries & Wages	46,951	85,460	92,268	99,358	7,090	7.7%
14	Overtime	1,522	1,316	700	700	-	0.0%
21	FICA Taxes	16,829	20,479	20,228	21,038	810	4.0%
22	Retirement Contribution	19,721	24,297	25,455	27,303	1,848	7.3%
23	Life & Health Insurance	29,498	45,439	50,018	54,204	4,186	8.4%
24	Worker's Compensation	354	312	288	364	76	26.4%
	Personnel Services	\$ 291,938	\$ 367,561	\$ 378,819	\$ 406,273	\$ 27,454	7.2%
31	Professional Services	13,216	27,502	14,381	14,381	-	0.0%
34	Other Contractual Service	7,132	11,514	8,398	8,398	-	0.0%
40	Travel Per Diem	-	388	400	400	-	0.0%
41	Communication Services	344	344	400	400	-	0.0%
42	Freight & Postage	17,899	30,972	17,194	17,194	-	0.0%
44	Rents & Leases	11,216	23,001	12,401	12,401	-	0.0%
46	Repairs & Maintenance	2,345	3,163	2,500	2,500	-	0.0%
48	Promotional Activities	1,672	180	1,500	1,500	-	0.0%
49	Other Current Charges	2,402	4,679	2,500	2,500	-	0.0%
51	Office Supplies	230	570	800	800	-	0.0%
52	Operating Supplies	8,657	9,335	6,966	11,566	4,600	66.0%
52-11	Vehicle Fuel	-	50	-	-	-	0.0%
54	Books-Publ-Subscriptions	1,120	1,546	1,967	1,967	-	0.0%
55	Training	164	80	450	450	-	0.0%
	Operating Expenditures	\$ 66,397	\$ 113,324	\$ 69,857	\$ 74,457	\$ 4,600	6.6%
Department Total		\$ 358,335	\$ 480,885	\$ 448,676	\$ 480,730	\$ 32,054	7.1%

Police

Department Summary

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

Goals & Objectives

Goal 1: Maintain and enhance community service and partnerships

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

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

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

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

Police

Objective 3: Continue and expand current community initiatives

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

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

Performance Measures

<u>Police</u>	FY22	FY23	FY24*	FY25 Goal
Police Vehicles Replacement Costs	793,373	464,303	794,247	500,000
Cops & Kids Program	20,099.49	19,415	18,680	10,000
*FY2024 estimates through 8/31				

Police

Goal #2: Infrastructure: The Tarpon Springs Police Department will conduct a continuous review of technology needs, maintain and update a list of priorities and seek to expand digital storage capability.

Objective 1: Create Information Technology (IT) Committee

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

Objective 2: Create Storage Committee

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

Performance Measures

There is currently \$480,000 in the FY 2025 budget to upgrade the Police Departments Radio System.

Goal #3: Staffing/Staff Development: The Tarpon Springs Police Department will conduct efficiency, staffing, service, and organizational structure analysis, and seek to increase and enhance employee training, development and wellness.

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

Objective 2: Continue annual Lifescan physical assessments

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

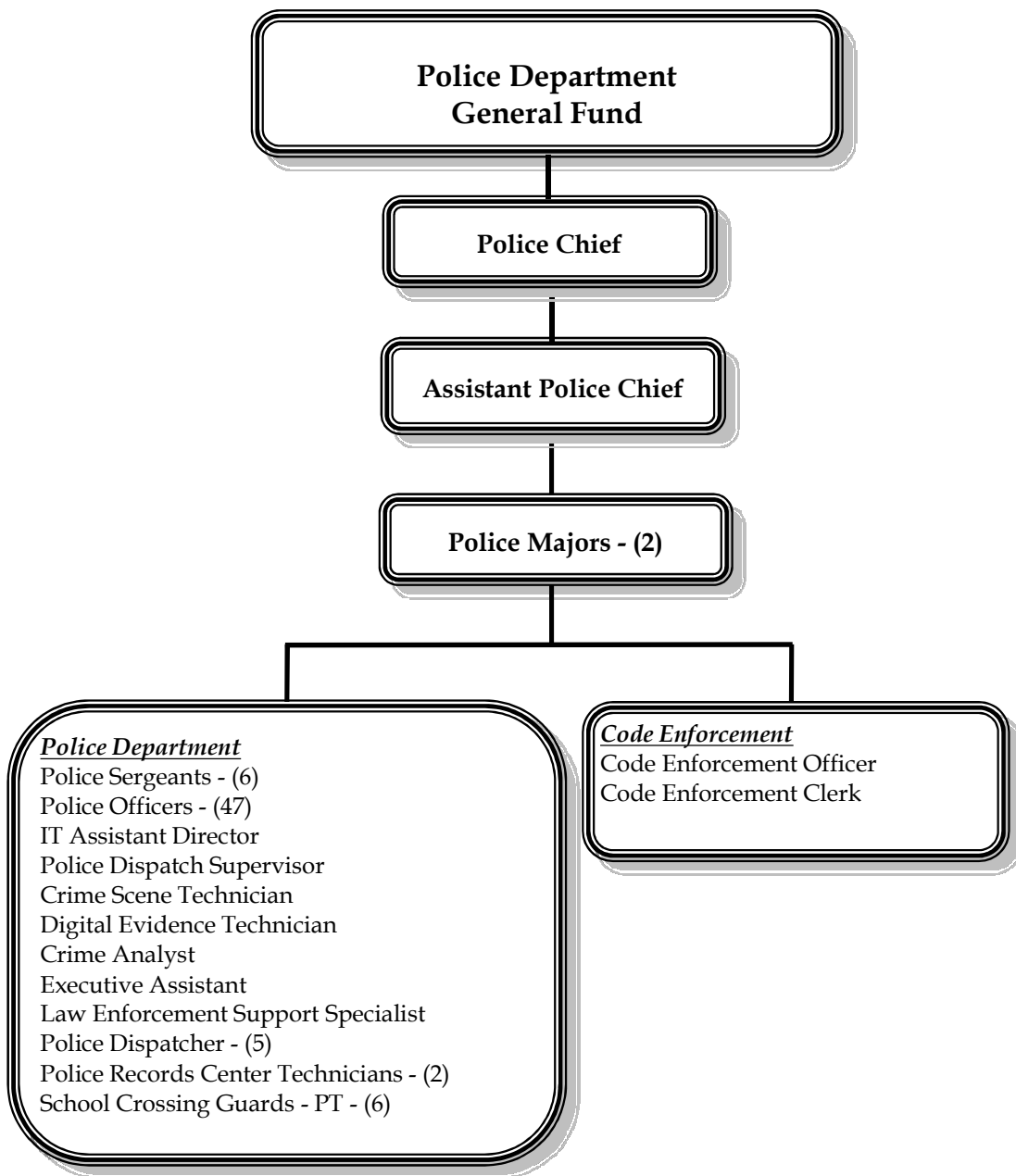
Objective 4: Conduct annual evaluations of department staffing levels

Objective 5: Research grant opportunities

Objective 6: Assign and train additional personnel for recruitment duties

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

Police Organizational Chart



Police Personnel Schedule

Position Title	FY 2022	FY 2023	FY 2024	FY 2025
Police Department:				
Assistant Police Chief*	-	-	1.00	1.00
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	1.00
Executive Assistant	1.00	1.00	1.00	1.00
IT Enterprise Administor	1.00	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	-	-	-	-
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	45.00	47.00	47.00
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	6.00	6.00
Total	72.00	75.00	77.00	77.00
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	77.00	79.00	79.00

FY 2025:

*This position was created during FY 2024

Police Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	7,531,643	8,063,521	8,757,340	9,361,155
Operating Expenditures	1,709,606	1,825,026	1,894,401	2,215,358
Capital Outlay	11,164	273,090	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 9,252,413	\$ 10,161,637	\$ 10,651,741	\$ 11,576,513

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Police Department	9,118,283	10,066,433	10,509,606	11,399,624
Police Donations	-	914	-	-
Code Enforcement	114,030	74,875	132,135	166,889
Cops & Kids Donations	20,100	19,415	10,000	10,000
Total Expenditures	\$ 9,252,413	\$ 10,161,637	\$ 10,651,741	\$ 11,576,513

Police - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	120,662	130,980	129,980	140,378	10,398	8.0%
12	Regular Salaries & Wages	4,519,871	4,855,796	5,468,787	5,856,370	387,583	7.1%
13	Other Salaries & Wages	57,626	57,140	60,388	62,287	1,899	3.1%
14	Overtime	562,527	624,312	476,021	476,029	8	0.0%
15	Special Pay	72,111	71,797	77,560	95,300	17,740	22.9%
15-01	Off-Duty Assignments	71,824	91,590	74,261	74,263	2	0.0%
21	FICA Taxes	371,233	404,005	441,321	472,132	30,811	7.0%
22	Retirement Contribution	755,904	814,111	913,156	959,629	46,473	5.1%
23	Life & Health Insurance	849,699	871,261	995,021	1,073,359	78,338	7.9%
24	Worker's Compensation	150,564	139,229	120,845	151,408	30,563	25.3%
25	Unemployment Compensation	(378)	3,300	-	-	-	0.0%
	Personnel Services	\$ 7,531,643	\$ 8,063,521	\$ 8,757,340	\$ 9,361,155	\$ 603,815	6.9%
31	Professional Services	67,206	101,143	118,300	130,300	12,000	10.1%
34	Other Contractual Service	63,321	87,617	120,635	120,462	(173)	-0.1%
40	Travel Per Diem	22,985	29,280	30,400	60,200	29,800	98.0%
41	Communication Services	130,387	122,206	141,000	162,200	21,200	15.0%
42	Freight & Postage	5,531	4,991	600	5,900	5,300	883.3%
43-01	Water/Sewer Service	2,223	-	2,665	1,999	(666)	-25.0%
43-02	Electric Service	75,857	89,945	77,375	91,744	14,369	18.6%
44	Rents & Leases	4,640	3,688	11,900	13,300	1,400	11.8%
45	Insurance	137,033	155,110	200,238	220,284	20,046	10.0%
46	Repairs & Maintenance	259,879	120,504	229,598	255,730	26,132	11.4%
46-04	Vehicle Maintenance Repairs	290,083	456,804	292,965	380,917	87,952	30.0%
47	Printing & Binding	3,052	4,136	6,200	7,400	1,200	19.4%
48	Promotional Activities	3,694	650	4,000	6,000	2,000	50.0%
49	Other Current Charges	5,605	2,000	22,250	24,250	2,000	9.0%
49-01	Interdepartment Allocation	(27,387)	(32,937)	(32,422)	(36,988)	(4,566)	14.1%
51	Office Supplies	2,674	3,313	4,000	5,300	1,300	32.5%
52	Operating Supplies	356,448	410,232	346,145	433,100	86,955	25.1%
52-11	Vehicle Fuel	264,608	223,153	243,671	211,135	(32,536)	-13.4%
54	Books-Publ-Subscriptions	11,527	22,325	27,225	72,775	45,550	167.3%
55	Training	30,240	20,866	47,656	49,350	1,694	3.6%
	Operating Expenditures	\$ 1,709,606	\$ 1,825,026	\$ 1,894,401	\$ 2,215,358	\$ 320,957	16.9%
63	Improvements O/T Building	11,164	143,355	-	-	-	0.0%
64	Machinery & Equipment	-	129,735	-	-	-	0.0%
	Capital Outlay	\$ 11,164	\$ 273,090	\$ -	\$ -	\$ -	0.0%
Department Total		\$ 9,252,413	\$ 10,161,637	\$ 10,651,741	\$ 11,576,513	\$ 924,772	8.7%

Fire

Department Summary

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

Goals & Objectives

Goal 1: Provide protection from fire and disaster

Objective 1: The Fire Department ensures prompt access to our emergency services through the promotion of the Pinellas County 911 system. The Department responds to natural and man-made disasters with a comprehensive mitigation strategy that includes: planning, response and recovery and reduces the possibility of arson through thorough investigations of all fires as well as increasing the number of fire inspections by 5% to help prevent fires.

Objective 2: The Department provides fire and safety awareness through an aggressive public education program utilizing alternative teaching methodologies; engine company demonstrations, town meetings, lectures, educational material, including hurricane information, as well as increasing the hydrant testing by 5%. The Fire Department provides many facets of education for health and safety benefits, children's education, CPR/ AED training, fire extinguisher training and other appropriate topics.

Performance Measures

<u>Fire:</u>	FY22	FY23	FY24*	FY25 Goal
Fire Inspections	700	750	379	400
Hydrant Testing	1,150	1,200	227	230
*FY2024 estimates through 8/31				

Fire

Goal 2: Provide vital Emergency Medical Service

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

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

Performance Measures

<u>Fire:</u>	FY22	FY23	FY24*	FY25 Goal
EMS Calls	4,300	4,385	4,874	4,800
False Alarms	270	289	221	220
*FY2024 estimates through 8/31				

Goal 3: Maintain High state of readiness through Education

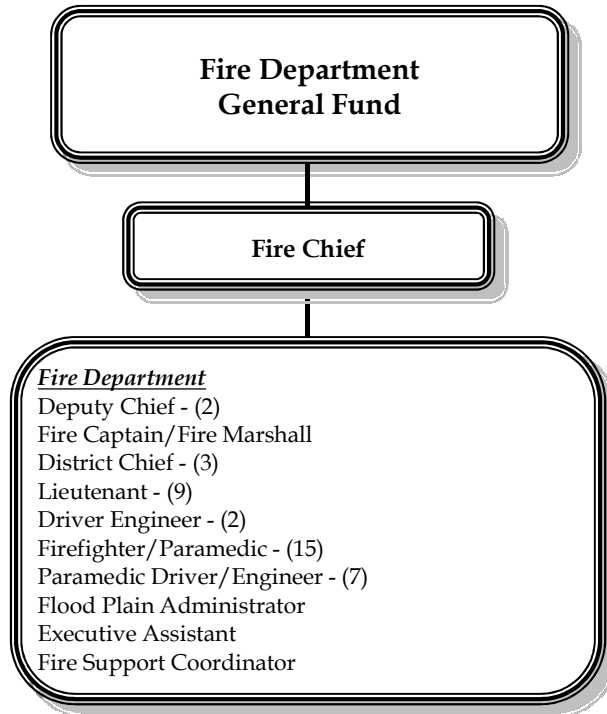
Objective 1: The Fire Department maintains a thoroughly trained staff of professional personnel who maintain certifications through continuous education programs endorsed by the department and Pinellas County EMS. Encourage educational development toward formal degrees for all employees. Strive to maintain at least 20 Fire Officer Certifications and increase the number of fire training hours annually per firefighter by 5.

Fire

Performance Measures

<u>Fire:</u>	FY22	FY23	FY24*	FY25 Goal
Fire Officer Certification	20	20	20	20
Fire Training Hrs Annually per Firefighter	240	240	252	257
*FY2024 estimates through 8/31				

Fire Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
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	3.00	3.00	2.00
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	18.00	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	6.00	6.00	7.00
Total	42.00	42.00	45.00	45.00
Emergency Management Department:				
Flood Plain Administrator*	-	1.00	1.00	1.00
Total	-	1.00	1.00	1.00
Department Total	42.00	43.00	46.00	46.00

FY 2025:

*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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	5,185,536	5,205,271	5,883,605	6,154,171
Operating Expenditures	1,118,230	1,258,938	1,225,881	1,423,281
Capital Outlay	22,324	110,571	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 6,326,090	\$ 6,574,780	\$ 7,109,486	\$ 7,577,452

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Fire Department	6,301,508	6,473,790	6,937,363	7,395,666
Fire Donation	1,810	2,086	500	500
Emergency Management	22,772	98,904	171,623	181,286
Total Expenditures	\$ 6,326,090	\$ 6,574,780	\$ 7,109,486	\$ 7,577,452

Fire - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	121,948	127,564	131,365	141,874	10,509	8.0%
12	Regular Salaries & Wages	2,876,614	3,099,465	3,756,269	3,890,965	134,696	3.6%
14	Overtime	463,935	553,197	350,031	350,028	(3)	0.0%
15	Special Pay	39,641	38,666	47,030	47,030	-	0.0%
21	FICA Taxes	236,866	261,396	297,244	306,711	9,467	3.2%
22	Retirement Contribution	802,211	494,726	547,288	640,703	93,415	17.1%
23	Life & Health Insurance	530,275	566,290	630,645	704,694	74,049	11.7%
24	Worker's Compensation	114,046	63,967	123,733	72,166	(51,567)	-41.7%
	Personnel Services	\$ 5,185,536	\$ 5,205,271	\$ 5,883,605	\$ 6,154,171	\$ 270,566	4.6%
31	Professional Services	27,199	48,034	74,500	85,200	10,700	14.4%
31-01	Interdepartment Allocation	71,155	74,571	81,993	80,112	(1,881)	-2.3%
32	Accounting & Auditing	4,315	4,336	4,315	4,315	-	0.0%
32-01	Interdepartment Allocation	73,634	84,720	89,859	71,234	(18,625)	-20.7%
34	Other Contractual Service	1,380	1,380	1,380	1,380	-	0.0%
40	Travel Per Diem	4,821	7,916	14,600	16,550	1,950	13.4%
41	Communication Services	24,908	25,454	26,240	26,240	-	0.0%
42	Freight & Postage	335	231	1,450	1,450	-	0.0%
43-01	Water/Sewer Service	89,769	112,975	89,864	96,892	7,028	7.8%
43-02	Electric Service	65,315	67,656	63,621	69,009	5,388	8.5%
43-03	Gas Utility Service	1,932	2,308	2,000	2,200	200	10.0%
44	Rents & Leases	1,893	1,006	3,115	3,515	400	12.8%
45	Insurance	85,722	100,336	118,203	140,031	21,828	18.5%
46	Repairs & Maintenance	174,076	122,802	159,675	165,775	6,100	3.8%
46-01	Interdepartment Allocation	58,685	65,690	68,112	73,869	5,757	8.5%
46-04	Vehicle Maintenance Repairs	198,706	312,433	178,264	247,152	68,888	38.6%
47	Printing & Binding	407	1,371	5,500	5,500	-	0.0%
48	Promotional Activities	9,297	8,535	12,000	17,000	5,000	41.7%
49	Other Current Charges	-	-	500	500	-	0.0%
51	Office Supplies	556	743	1,500	1,700	200	13.3%
52	Operating Supplies	132,784	117,266	122,189	204,083	81,894	67.0%
52-11	Vehicle Fuel	69,311	68,922	67,540	52,804	(14,736)	-21.8%
54	Books-Publ-Subscriptions	11,934	11,953	16,041	18,150	2,109	13.1%
55	Training	10,096	18,300	23,420	38,620	15,200	64.9%
	Operating Expenditures	\$ 1,118,230	\$ 1,258,938	\$ 1,225,881	\$ 1,423,281	\$ 197,400	16.1%
63	Improvements O/T Building	15,218	101,177	-	-	-	0.0%
64	Machinery & Equipment	7,106	9,394	-	-	-	0.0%
	Capital Outlay	\$ 22,324	\$ 110,571	\$ -	\$ -	\$ -	0.0%
	Department Total	\$ 6,326,090	\$ 6,574,780	\$ 7,109,486	\$ 7,577,452	\$ 467,966	6.6%

Building Development

Department Summary

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

Goals & Objectives

Goal 1: Achieve Timely Building Services by Providing Superior Customer Service

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

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

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

Building Development

Performance Measures

<u>Building Development:</u>	FY22	FY23	FY24*	FY25 Goal
Average monthly records requests completed	111	115	120	120
Number of permits issued	3,377	3,396	3,500	3,500
Number of permits issued online	1,723	1,797	1,800	1,800
Number of Local Business Taxes issued	1,859	1,814	1,850	1,850
Number of inspections completed	8,689	8,689	8,750	8,750
Number of video inspections completed	2,663	2,723	3,000	3,000
*FY2024 estimates through 8/31				

Goal 2: Reduce Insurance Rates for Residents and Businesses

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

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

Objective 3: Maintain certifications to improve insurance ratings.

Building Development

Performance Measures

<u>Building Development:</u>	FY22	FY23	FY24*	FY25 Goal
CRS* % discount for flood insurance awarded to residents	20%	20%	20%	20%
On-Time monthly reports (12 months)	12	12	12	12
Building Code Administrator Certification	Y	Y	Y	Y
Commercial & Residential Building, Electrical, Plumbing, Mechanical,	Y	Y	Y	Y
and Gas Inspector Certifications	Y	Y	Y	Y
Coastal Construction Inspector	Y	Y	Y	Y
Commercial & Residential Building, Electrical, Plumbing, Mechanical,	Y	Y	Y	Y
and Gas Plan Review Certifications	Y	Y	Y	Y
Standard Plans Examiner Certification	Y	Y	Y	Y
Standard Inspector Certification	Y	Y	Y	Y
*FY2024 estimates through 8/31				

Goal 3: Achieve Operational Excellence

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

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

Building Development

Performance Measures

<u>Building Development:</u>	FY22	FY23	FY24*	FY25 Goal
Percent of inspections completed within 24 hours of request	100%	100%	100%	100%
*FY2024 estimates through 8/31				

Building Development Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
Building Development Director	1.00	1.00	1.00	1.00
Building Development Technician	3.00	3.00	4.00	1.00
Building Development Permit Technician I	-	-	-	2.00
Construction Field Inspector*	0.50	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
Executive Assitant	-	-	-	1.00
Flood Plain Coordinator**	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	11.60	10.60	11.60	11.60

FY 2025:

*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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	940,430	991,108	979,973	1,067,936
Operating Expenditures	265,780	248,183	215,224	360,319
Capital Outlay	51,562	14,150	25,000	25,000
Debt Service	1,050	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 1,258,822	\$ 1,253,441	\$ 1,220,197	\$ 1,453,255

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Building Development	1,120,222	1,156,204	1,114,197	1,232,255
Tree Bank	138,600	97,237	106,000	221,000
Total Expenditures	\$ 1,258,822	\$ 1,253,441	\$ 1,220,197	\$ 1,453,255

Building Development - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	107,917	115,037	118,000	127,440	9,440	8.0%
12	Regular Salaries & Wages	566,395	566,073	564,125	620,596	56,471	10.0%
13	Other Salaries & Wages	-	15,725	-	-	-	0.0%
14	Overtime	20,055	23,505	11,250	11,250	-	0.0%
15	Special Pay	500	600	2,800	2,800	-	0.0%
21	FICA Taxes	51,087	52,487	52,534	56,990	4,456	8.5%
22	Retirement Contribution	58,389	61,580	62,980	68,912	5,932	9.4%
23	Life & Health Insurance	128,684	149,738	162,540	172,811	10,271	6.3%
24	Worker's Compensation	7,504	6,363	5,744	7,137	1,393	24.3%
25	Unemployment Compensation	(101)	-	-	-	-	0.0%
	Personnel Services	\$ 940,430	\$ 991,108	\$ 979,973	\$ 1,067,936	\$ 87,963	9.0%
31	Professional Services	34,481	23,360	28,000	10,000	(18,000)	-64.3%
34	Other Contractual Service	1,003	32,750	-	-	-	0.0%
40	Travel Per Diem	20,339	10,828	19,500	21,000	1,500	7.7%
41	Communication Services	8,972	14,214	8,000	10,000	2,000	25.0%
42	Freight & Postage	1,103	1,215	1,800	3,000	1,200	66.7%
44	Rents & Leases	1,026	880	2,700	2,700	-	0.0%
45	Insurance	2,352	2,586	3,350	3,693	343	10.2%
46	Repairs & Maintenance	20,795	13,573	25,076	25,076	-	0.0%
46-04	Vehicle Maintenance Repairs	6,107	15,122	6,721	7,017	296	4.4%
47	Printing & Binding	2,027	1,007	12,200	12,200	-	0.0%
48	Promotional Activities	3,961	3,322	7,500	7,500	-	0.0%
49	Other Current Charges	-	-	400	400	-	0.0%
51	Office Supplies	1,273	1,398	1,000	1,500	500	50.0%
52	Operating Supplies	94,769	60,119	58,800	180,800	122,000	207.5%
52-11	Vehicle Fuel	7,087	6,327	7,797	3,948	(3,849)	-49.4%
54	Books-Publ-Subscriptions	41,236	45,212	14,100	52,305	38,205	271.0%
55	Training	19,249	16,270	18,280	19,180	900	4.9%
	Operating Expenditures	\$ 265,780	\$ 248,183	\$ 215,224	\$ 360,319	\$ 145,095	67.4%
63	Improvements O/T Building	30,000	-	-	-	-	0.0%
64	Machinery & Equipment	21,562	14,150	25,000	25,000	-	0.0%
	Capital Outlay	\$ 51,562	\$ 14,150	\$ 25,000	\$ 25,000	\$ -	0.0%
72	Debt Service - Interest	1,050	-	-	-	-	0.0%
	Debt Service	\$ 1,050	\$ -	\$ -	\$ -	\$ -	0.0%
	Department Total	\$ 1,258,822	\$ 1,253,441	\$ 1,220,197	\$ 1,453,255	\$ 233,058	19.1%

Public Services General Fund

Department Summary

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

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

Goals & Objectives

Recreation

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

Objective 1: Provide a wide array of diverse Recreational programs geared for all ages and activity levels and increase the number of programs available by 2-5% a year.

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

Public Services General Fund

Performance Measures

<u>Recreation:</u>	FY22	FY23	FY24*	FY25 Goal
Number of recreation programs offered	75	77	63	
Increase/Decrease from previous FY	5	2	-14	
Percentage Increase/Decrease from previous FY	7.1%	2.7%	-22%	
Number of special events hosted	30	32	33	
Increase/Decrease from previous FY	4	2	1	
Percentage Increase/Decrease from previous FY	15.4%	6.7%	3.1%	
*FY2024 estimates through 8/31				

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

Objective 1: Develop attractive Recreation Card incentives for our local community and track progress through cards issued each year.

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

Public Services General Fund

Performance Measures

<u>Recreation:</u>	FY22	FY23	FY24*	FY25 Goal
Number of resident recreation cards issued**	740	762	649	700
Increase/Decrease from previous FY	90	22	-113	51
Percentage Increase/Decrease from previous FY	13.8%	1.6%	-14.8%	7.2%
Number of non-resident recreation cards issued	70	72	60	65
Increase/Decrease from previous FY	10	2	-12	5
Percentage Increase/Decrease from previous FY	16.7%	2.9%	-1.6%	7.6%
*FY2024 estimates through 8/31				

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

Cemetery

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

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

Public Services General Fund

Performance Measures

<u>Cemetery:</u>	FY22	FY23	FY24*	FY25 Goal
Available mausoleum crypts & niches	51	45	32	22
Available lawn crypts	212	185	148	140
Available columbarium	289	261	253	247
Quantity sold - mausoleum crypts & niches	16	20	8	10
Quantity sold - lawn crypt*	29	25	12	8
Quantity sold - columbarium	4	5	12	6

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

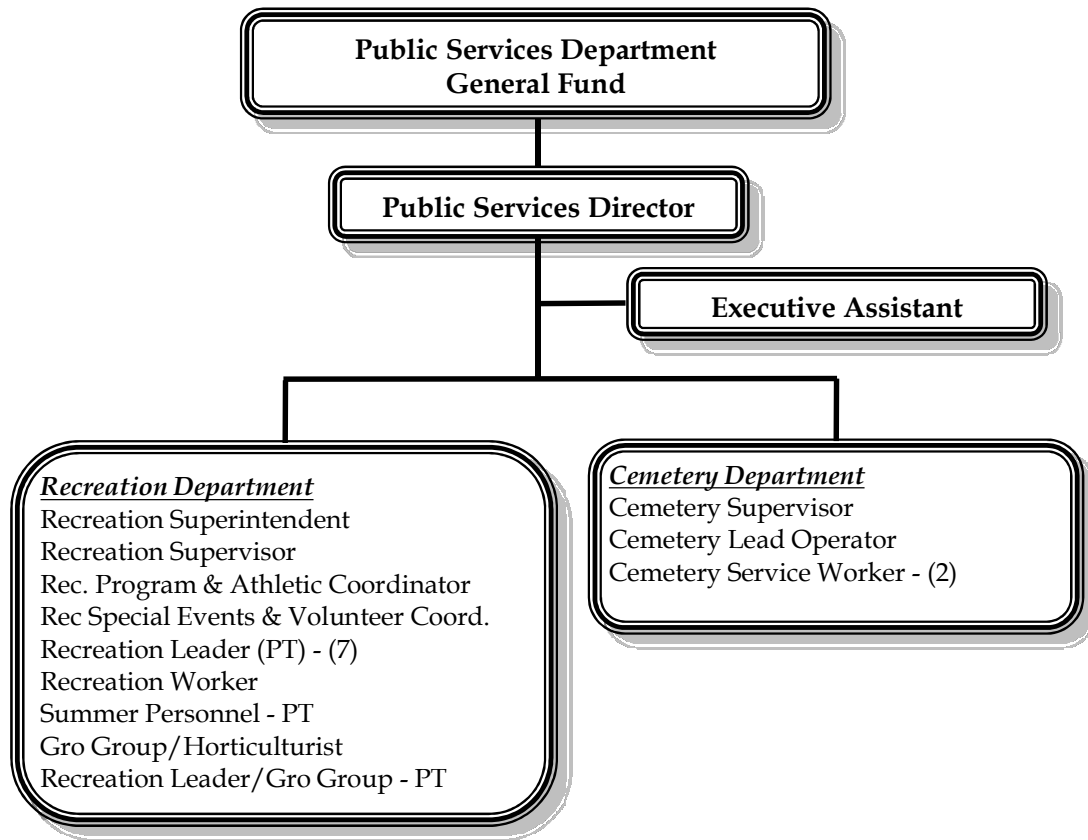
Objective 1: Provide service to support sales of spaces and memorials.

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

Performance Measures

<u>Cemetery:</u>	FY22	FY23	FY24	FY25 Goal
Number of cemetery funeral services performed	78	85	67	N/A
Percentage of services staffed	100%	100%	100%	100%

Public Services Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	804,473	863,647	910,133	982,530
Operating Expenditures	440,445	458,802	481,822	536,025
Capital Outlay	46,335	533,601	30,700	218,100
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 1,291,253	\$ 1,856,050	\$ 1,422,655	\$ 1,736,655

Percentage of Expenditures by Category

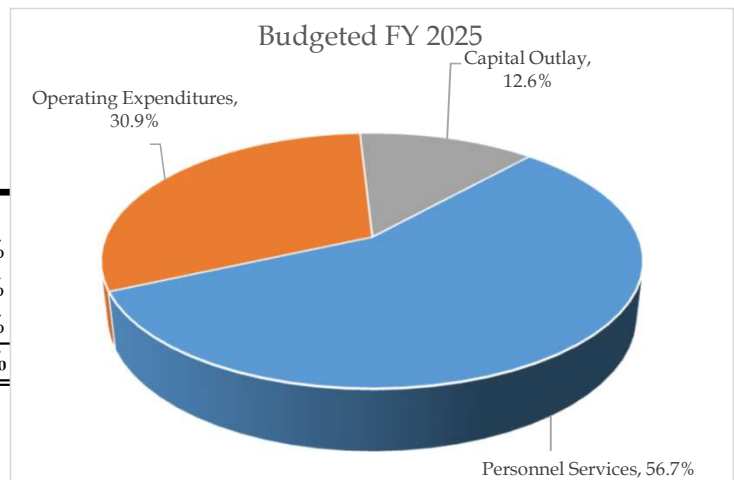
Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	62.3%	46.5%	64.0%	56.7%
Operating Expenditures	34.1%	24.7%	33.9%	30.9%
Capital Outlay	3.6%	28.8%	2.1%	12.6%
Debt Service	0.0%	0.0%	0.0%	0.0%
Grants & Aids	0.0%	0.0%	0.0%	0.0%
Transfers	0.0%	0.0%	0.0%	0.0%
Reserves/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 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
Personnel Services	910,133	982,530	72,397	8.0%
Operating Expenditures	481,822	536,025	54,203	11.2%
Capital Outlay	30,700	218,100	187,400	610.4%
Total Revenues	\$ 1,422,655	\$ 1,736,655	\$ 314,000	22.1%

Expenditure Classification	Percentage
Personnel Services	56.7%
Operating Expenditures	30.9%
Capital Outlay	12.6%
Total	100.0%



Public Services Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Recreation	792,214	923,937	890,742	1,073,188
Recreation Donation	11,862	13,348	13,200	16,700
Community Center Donation	60	-	250	1,000
Cemetery	487,117	918,765	518,463	645,767
Total Expenditures	\$ 1,291,253	\$ 1,856,050	\$ 1,422,655	\$ 1,736,655

Percentage of Expenditures by Division/Program

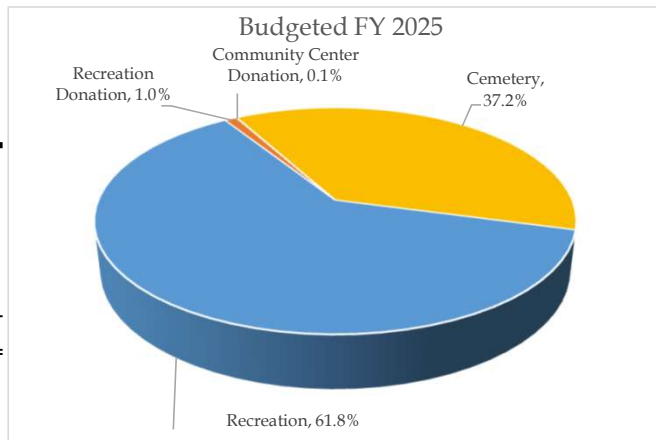
Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Recreation	61.4%	49.8%	62.6%	61.8%
Recreation Donation	0.9%	0.7%	0.9%	1.0%
Community Center Donation	0.0%	0.0%	0.0%	0.1%
Cemetery	37.7%	49.5%	36.5%	37.2%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Public Services Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
Recreation	890,742	1,073,188	182,446	20.5%
Recreation Donation	13,200	16,700	3,500	26.5%
Community Center Donation	250	1,000	750	300.0%
Cemetery	518,463	645,767	127,304	24.6%
Total Revenues	\$ 1,422,655	\$ 1,736,655	\$ 314,000	22.1%

Division	Percentage
Recreation	61.8%
Recreation Donation	1.0%
Community Center Donation	0.1%
Cemetery	37.2%
Total	100.0%



Public Services - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
12	Regular Salaries & Wages	420,052	448,150	493,946	531,823	37,877	7.7%
13	Other Salaries & Wages	147,027	175,603	155,400	163,325	7,925	5.1%
14	Overtime	13,088	15,903	10,000	10,000	-	0.0%
15	Special Pay	4,382	5,700	5,900	5,900	-	0.0%
21	FICA Taxes	42,169	46,999	49,626	53,131	3,505	7.1%
22	Retirement Contribution	39,408	39,633	45,885	49,296	3,411	7.4%
23	Life & Health Insurance	125,138	120,002	138,789	155,712	16,923	12.2%
24	Worker's Compensation	13,521	11,657	10,587	13,343	2,756	26.0%
25	Unemployment Compensation	(312)	-	-	-	-	0.0%
	Personnel Services	\$ 804,473	\$ 863,647	\$ 910,133	\$ 982,530	\$ 72,397	8.0%
31	Professional Services	-	-	-	-	-	0.0%
34	Other Contractual Service	137,897	132,980	169,150	180,050	10,900	6.4%
40	Travel Per Diem	889	2,390	1,950	1,950	-	0.0%
41	Communication Services	6,805	7,345	6,300	6,900	600	9.5%
42	Freight & Postage	133	190	335	385	50	14.9%
43-01	Water/Sewer Service	22,768	21,655	9,111	11,747	2,636	28.9%
43-02	Electric Service	104,646	123,218	106,739	125,683	18,944	17.7%
44	Rents & Leases	8,470	6,066	9,450	10,850	1,400	14.8%
45	Insurance	23,540	14,135	29,403	30,975	1,572	5.3%
46	Repairs & Maintenance	47,194	39,143	51,860	48,510	(3,350)	-6.5%
46-04	Vehicle Maintenance Repairs	13,369	18,738	12,627	13,573	946	7.5%
47	Printing & Binding	817	386	1,750	1,750	-	0.0%
48	Promotional Activities	950	709	1,800	1,800	-	0.0%
51	Office Supplies	1,149	637	950	1,050	100	10.5%
52	Operating Supplies	62,424	77,198	67,150	85,750	18,600	27.7%
52-10	Vendor Advertising Banner	-	-	1,000	1,000	-	0.0%
52-11	Vehicle Fuel	6,798	7,999	6,847	4,652	(2,195)	-32.1%
52-13	ASCAP, BMI, & SECAP Fees	392	423	1,000	1,000	-	0.0%
54	Books-Publ-Subscriptions	1,111	1,566	2,100	2,100	-	0.0%
55	Training	1,093	4,024	2,300	6,300	4,000	173.9%
	Operating Expenditures	\$ 440,445	\$ 458,802	\$ 481,822	\$ 536,025	\$ 54,203	11.2%
63	Improvements O/T Building	38,151	496,681	14,700	182,500	167,800	1141.5%
64	Machinery & Equipment	8,184	36,920	16,000	35,600	19,600	122.5%
	Capital Outlay	\$ 46,335	\$ 533,601	\$ 30,700	\$ 218,100	\$ 187,400	610.4%
	Department Total	\$ 1,291,253	\$ 1,856,050	\$ 1,422,655	\$ 1,736,655	\$ 314,000	22.1%

Public Works General Fund

Department Summary

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

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

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

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

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

Goals & Objectives

Parks & Parkways

Goal 1: Achieve operational excellence by providing for the protection, health and safety for the citizens/visitors of Tarpon Springs

Objective 1: Responsiveness to the community, and uphold their trust by delivering high levels of service. Staff training plan in place for after hour emergencies and natural disasters.

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

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

Public Works General Fund

Performance Measures

<u>Public Works Parks & Parkways:</u>	FY22	FY23	FY24	FY25 Goal
Percentage of staff trained for after hour emergencies & natural disasters	100%	100%	100%	100%
Parks	17	17	17	17
Park Acres	436	436	436	436
Percentage of park acres cared for by staff	100%	100%	100%	100%

Roads & Streets

Goal 1: Achieve operational excellence & invest in sustainability

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

Performance Measures

<u>Roads & Streets:</u>	FY22	FY23	FY24	FY25 Goal
Miles of City Paved Streets	118.40	120.40	120.40	122.40
Miles of City Unpaved Streets	4	2	2	0

Public Works General Fund

Facilities Maintenance

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

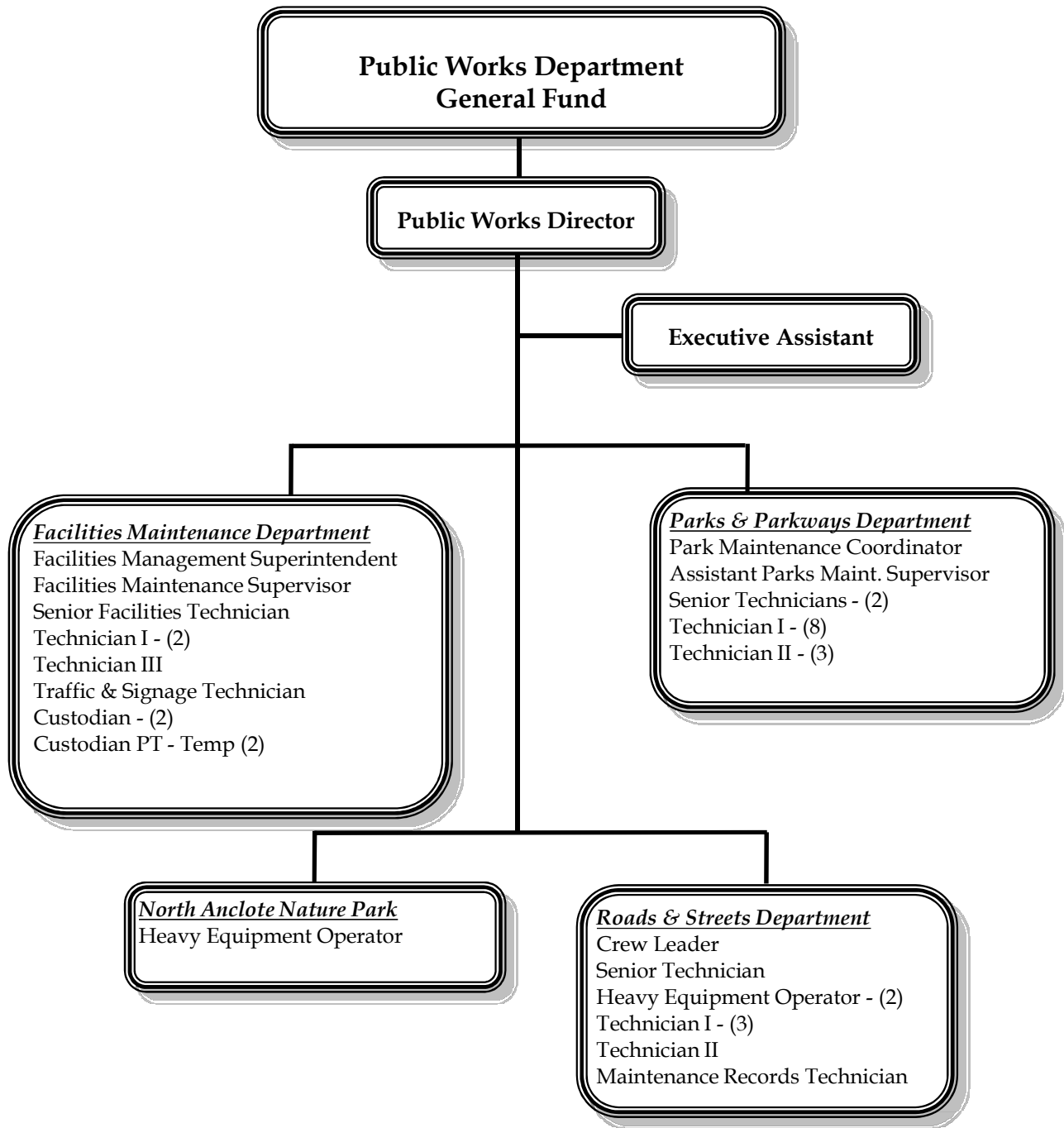
Objective 1: Accurate troubleshooting, diagnosis and repair plan for each job.

Objective 2: Fix problems correctly the first time.

Performance Measures

<u>Facilities Maintenance:</u>	FY22	FY23	FY24*	FY25 Goal
Work Requests	1,123	1,189	1,200	1,250
Percent of Work Requests Completed First Time	98%	98%	98%	100%
Building Structures	55	55	55	55
*FY2024 estimates through 8/31				

Public Works Organizational Chart



Public Works Personnel Schedule

Position Title	FY 2022	FY 2023	FY 2024	FY 2025
Facilities Maintenance				
Custodian	2.00	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	10.65	10.65	10.65	10.65
Parks & Parkways				
Assistant Parks Maintenance Supervisor***	0.15	0.15	0.15	0.15
Park Maintenance Coordinator	-	-	-	1.00
Parks Maintenance Supervisor	1.00	1.00	1.00	
Senior Technician	-	-	-	2.00
Technician I	10.00	8.00	8.00	8.00
Technician II	1.00	5.00	5.00	3.00
Technician II - Horticulturist	1.00	1.00	1.00	-
Total	13.15	15.15	15.15	14.15
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	1.00
Total	8.50	9.50	9.50	9.50
Department Total	33.30	36.30	36.30	35.30

FY 2025:

*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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	1,844,890	2,186,181	2,488,230	2,551,454
Operating Expenditures	1,469,559	1,858,805	1,612,741	1,609,067
Capital Outlay	33,374	97,270	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 3,347,823	\$ 4,142,256	\$ 4,100,971	\$ 4,160,521

Percentage of Expenditures by Category

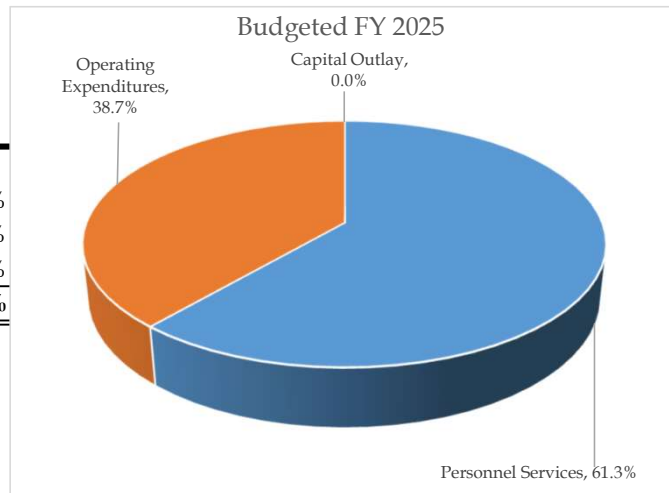
Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	55.1%	52.8%	60.7%	61.3%
Operating Expenditures	43.9%	44.9%	39.3%	38.7%
Capital Outlay	1.0%	2.3%	0.0%	0.0%
Debt Service	0.0%	0.0%	0.0%	0.0%
Grants & Aids	0.0%	0.0%	0.0%	0.0%
Transfers	0.0%	0.0%	0.0%	0.0%
Reserves/Interfund Loans	0.0%	0.0%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Public Works Expenditure Summary

Comparison by Category

	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
Personnel Services	2,488,230	2,551,454	63,224	2.5%
Operating Expenditures	1,612,741	1,609,067	(3,674)	-0.2%
Capital Outlay	-	-	-	0.0%
Transfers	-	-	-	0.0%
Reserves/Interfund Loans	-	-	-	0.0%
Total Revenues	\$ 4,100,971	\$ 4,160,521	\$ 59,550	1.5%

Expenditure Classification	Percentage
Personnel Services	61.3%
Operating Expenditures	38.7%
Capital Outlay	0.0%
Total	100.0%



Public Works Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Facilities Maintenance	906,324	1,121,719	1,107,280	1,136,465
Parks & Parkways	1,124,995	1,442,713	1,533,034	1,482,598
North Anclote River Nature Park	78,974	84,472	90,142	96,222
Roads & Streets	1,237,530	1,493,352	1,370,515	1,445,236
Total Expenditures	\$ 3,347,823	\$ 4,142,256	\$ 4,100,971	\$ 4,160,521

Percentage of Expenditures by Division/Program

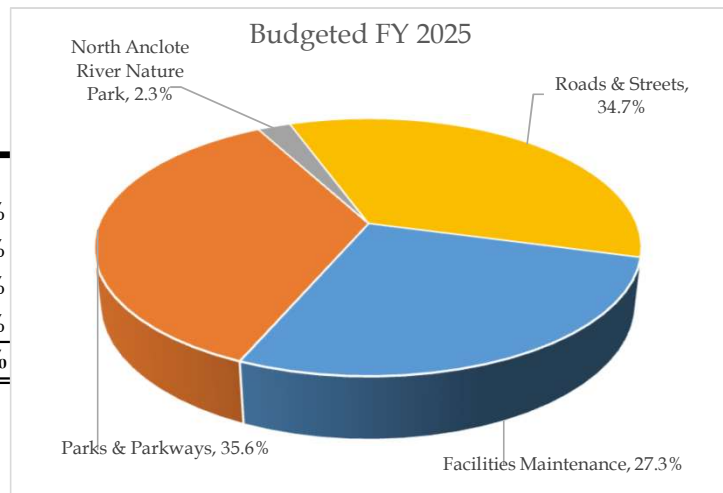
Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Facilities Maintenance	27.1%	27.1%	27.0%	27.3%
Parks & Parkways	33.6%	34.8%	37.4%	35.6%
North Anclote River Nature Park	2.3%	2.0%	2.2%	2.3%
Roads & Streets	37.0%	36.1%	33.4%	34.7%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Public Works Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
Facilities Maintenance	1,107,280	1,136,465	29,185	2.6%
Parks & Parkways	1,533,034	1,482,598	(50,436)	-3.3%
North Anclote River Nature Park	90,142	96,222	6,080	6.7%
Roads & Streets	1,370,515	1,445,236	74,721	5.5%
Total Revenues	\$ 4,100,971	\$ 4,160,521	\$ 59,550	1.5%

Division	Percentage
Facilities Maintenance	27.3%
Parks & Parkways	35.6%
North Anclote River Nature Park	2.3%
Roads & Streets	34.7%
Total	100.0%



Public Works - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	43,458	46,958	50,094	54,102	4,008	8.0%
12	Regular Salaries & Wages	1,085,045	1,279,135	1,533,783	1,567,592	33,809	2.2%
13	Other Salaries & Wages	55,861	68,084	25,319	24,359	(960)	-3.8%
14	Overtime	70,096	99,977	47,000	47,000	-	0.0%
15	Special Pay	25,914	30,990	26,775	23,370	(3,405)	-12.7%
21	FICA Taxes	92,370	110,262	126,667	129,310	2,643	2.1%
22	Retirement Contribution	102,962	123,534	149,191	152,287	3,096	2.1%
23	Life & Health Insurance	327,533	387,392	488,632	505,035	16,403	3.4%
24	Worker's Compensation	42,820	41,583	40,769	48,399	7,630	18.7%
25	Unemployment Compensation	(1,169)	(1,734)	-	-	-	0.0%
	Personnel Services	\$ 1,844,890	\$ 2,186,181	\$ 2,488,230	\$ 2,551,454	\$ 63,224	2.5%
31	Professional Services	-	7,697	500	500	-	0.0%
34	Other Contractual Service	228,846	299,242	229,215	229,215	-	0.0%
40	Travel Per Diem	9,381	11,683	11,600	11,600	-	0.0%
41	Communication Services	6,110	10,528	7,100	7,100	-	0.0%
42	Freight & Postage	34	61	200	200	-	0.0%
43-01	Water/Sewer Service	104,724	118,217	122,521	126,445	3,924	3.2%
43-02	Electric Service	390,753	415,908	396,568	424,227	27,659	7.0%
44	Rents & Leases	70,134	108,499	113,385	108,385	(5,000)	-4.4%
45	Insurance	29,064	31,970	41,421	45,654	4,233	10.2%
46	Repairs & Maintenance	215,765	233,500	164,700	160,700	(4,000)	-2.4%
46-04	Vehicle Maintenance Repairs	160,364	249,340	158,286	162,586	4,300	2.7%
47	Printing & Binding	60	-	-	-	-	0.0%
48	Promotional Activities	120	-	-	-	-	0.0%
49-01	Interdepartment Allocation	(153,736)	(160,841)	(171,053)	(177,228)	(6,175)	3.6%
51	Office Supplies	1,042	678	300	300	-	0.0%
52	Operating Supplies	266,501	397,446	379,065	376,365	(2,700)	-0.7%
52-11	Vehicle Fuel	70,569	67,527	72,033	49,118	(22,915)	-31.8%
53	Road Materials	62,406	58,493	75,100	75,100	-	0.0%
54	Books-Publ-Subscriptions	2,280	539	900	900	-	0.0%
55	Training	5,142	8,318	10,900	7,900	(3,000)	-27.5%
	Operating Expenditures	\$ 1,469,559	\$ 1,858,805	\$ 1,612,741	\$ 1,609,067	\$ (3,674)	-0.2%
63	Improvements O/T Building	-	24,980	-	-	-	0.0%
64	Machinery & Equipment	33,374	72,290	-	-	-	0.0%
	Capital Outlay	\$ 33,374	\$ 97,270	\$ -	\$ -	\$ -	0.0%
Department Total		\$ 3,347,823	\$ 4,142,256	\$ 4,100,971	\$ 4,160,521	\$ 59,550	1.5%

Cultural & Civic Services

Department Summary

Tarpon Arts

Tarpon Arts 2024-2025 Season offers a stimulating array of affordable, accessible, and High-quality cultural events to residents and visitors alike. Tarpon Arts is committed to a season built on a creative mix of professional and community theatre, opera, comedy, educational events, and a broad range of music genres.

Tarpon Arts is proud to continue acting as an incubator for community-based arts organizations, such as New Century Opera, the Tarpon Springs Art Association, GFWC Woman's Club of Tarpon Springs, the Tarpon Springs Historical Society, and Shakespeareance, by providing them with space at no charge to rehearse, create, display and perform.

Goals & Objectives

2024-2025 Season Goals:

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

2024-2025 Season Objectives:

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

Cultural & Civic Services

2. Continue active participation in a variety of committees, associations, cultural alliances, etc. that assist with marketing our educational, artistic and cultural endeavors to attract out of town/out of state visitors.
3. Present a minimum of three events that provide our adult and senior audiences with unique educational opportunities.
4. Present a minimum of three distinct performances of music and/or dance representative of diverse cultures.
5. Increase local sponsorships, donations and in-kind support by 15%.
6. Maintain Tampa Bay Magazine Award.

Performance Measures

<u>Cultural Services</u>	FY22	FY23	FY24	FY25 Goal
Percent of Florida Based Performers	53%	55%	40%	48%
Percent of Hyperlocal Performers	44%	40%	37%	38%
Events	45	49	62	54
Number of New/Renewing Members	149	165	92	131
Educational Events	5	7	13	9
Music/Dance Events	25	21	20	24
Sponsorship Total	30,000	30,000	55,000	21,500
Community Partners	7	10	7	2
Tampa Bay Magazine Award	Y	Y	Y	Y

Cultural & Civic Services

Department Summary

Library

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

Goals & Objectives

Goal 1: Provide access to varied collections of physical materials and digital resources and evaluate opportunities for enhancements

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

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

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

Performance Measures

<u>Library:</u>	FY22	FY23	FY24*	FY25 Goal
Attendance	96,405	97,512	99,786	105,000
Circulation - Physical Items	146,170	163,415	104,173	109,000
Circulation - Digital Items	32,125	35,192	37,052	39,000
*FY2024 are estimates as of 8/31				

Cultural & Civic Services

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

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

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

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

Performance Measures

<u>Library:</u>	FY22	FY23	FY24*	FY25 Goal
Adult Programs	131	142	196	210
Adult Program Attendance	2,409	2,483	2,498	2,600
Youth Programs	365	365	335	350
Youth Program Attendance	8,142	8,783	6,931	7,300
*FY24 are estimates as of 8/31				

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

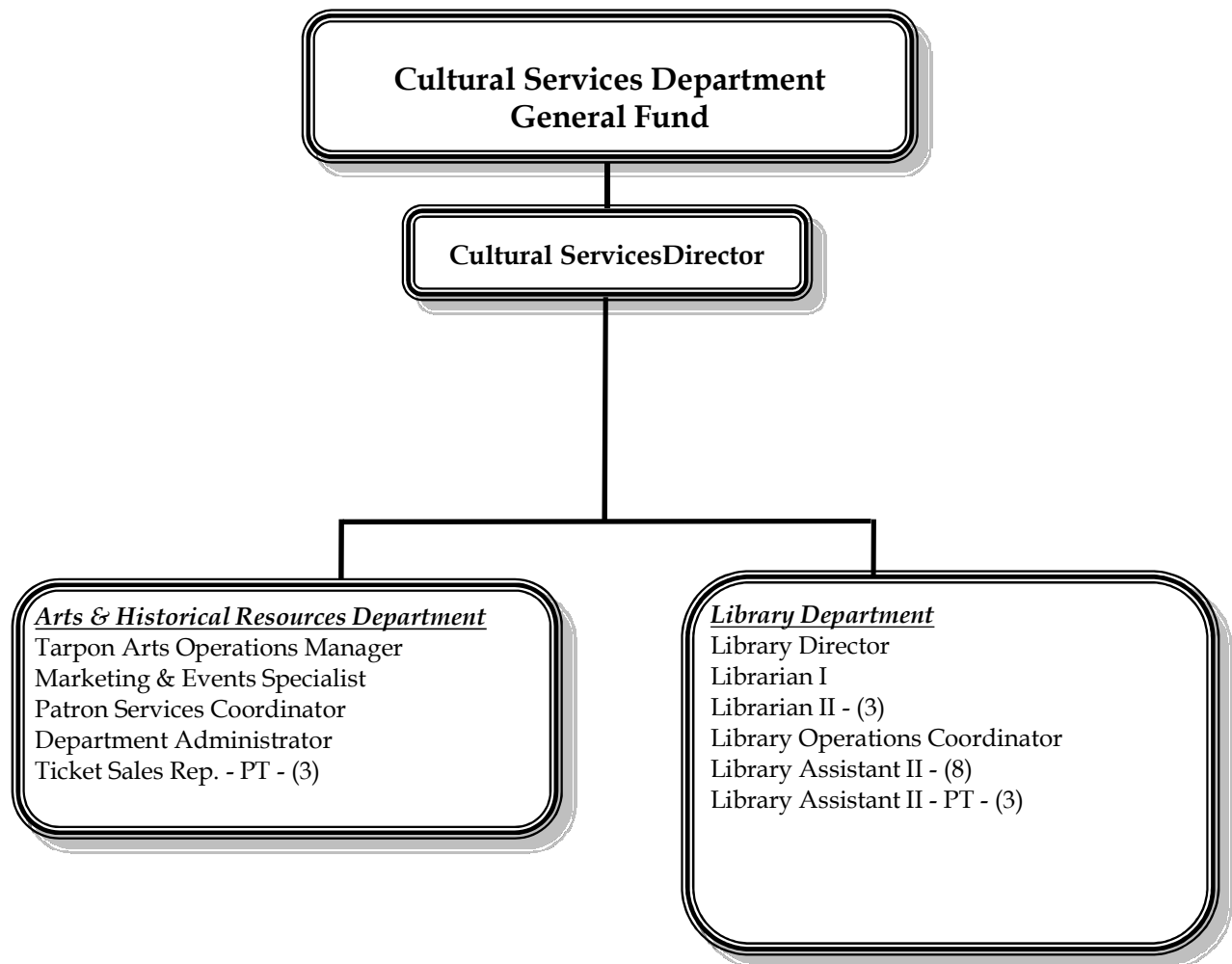
Objective 1: Work on facility renovations to improve the use of space and meet community needs.

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

Performance Measures

Grant funding has been secured for additional renovations and upgrades to the library. These upgrades will serve the community and be able to safely welcome the public now and in the future.

Cultural Services Organizational Chart



Cultural Services Personnel Schedule

Position Title	FY 2022	FY 2023	FY 2024	FY 2025
Library:				
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	-	-	-
Library Assistant II	4.00	8.00	8.00	8.00
Library Assistant I - PT	4.00	-	-	-
Library Assistant II - PT	-	4.00	4.00	3.00
Library Director	1.00	1.00	1.00	1.00
Library Operations Coordinator	1.00	1.00	1.00	1.00
Total	18.00	18.00	18.00	17.00
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
Department Total	24.00	24.00	24.00	23.00

FY 2025:

*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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	1,187,281	1,279,481	1,437,979	1,528,141
Operating Expenditures	831,591	886,634	964,408	1,083,862
Capital Outlay	130,894	116,353	200,559	110,011
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 2,149,766	\$ 2,282,468	\$ 2,602,946	\$ 2,722,014

Percentage of Expenditures by Category

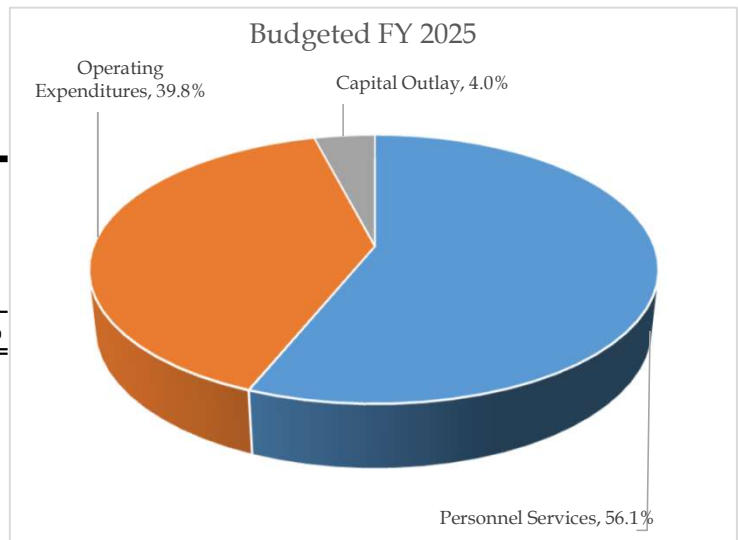
Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	55.2%	56.1%	55.2%	56.1%
Operating Expenditures	38.7%	38.8%	37.1%	39.8%
Capital Outlay	6.1%	5.1%	7.7%	4.0%
Debt Service	0.0%	0.0%	0.0%	0.0%
Grants & Aids	0.0%	0.0%	0.0%	0.0%
Transfers	0.0%	0.0%	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%

Cultural Services Expenditure Summary

Comparison by Category

	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
Personnel Services	1,437,979	1,528,141	90,162	6.3%
Operating Expenditures	964,408	1,083,862	119,454	12.4%
Capital Outlay	200,559	110,011	(90,548)	-45.1%
Transfers	-	-	-	0.0%
Reserves/Interfund Loans	-	-	-	0.0%
Total Revenues	\$ 2,602,946	\$ 2,722,014	\$ 119,068	4.6%

Expenditure Classification	Percentage
Personnel Services	56.1%
Operating Expenditures	39.8%
Capital Outlay	4.0%
Total	100.0%



Cultural Services Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Library	1,397,178	1,426,249	1,597,029	1,740,013
Library Memorial	42,530	38,439	120,000	20,000
Division of Arts & Historical Resources	471,426	504,416	525,321	574,432
Div. of Arts & Historical Resources Donations	1,438	-	20,000	20,000
Heritage Center	44,353	58,261	65,813	79,788
Safford House	13,445	34,311	37,332	34,191
Safford House Donations	679	-	75	75
Train Depot	12,484	18,634	15,515	20,154
Heritage Center Donations	-	-	208	208
Sponsorships	2,061	13,923	31,953	31,953
Performing Arts	164,172	188,235	189,700	201,200
Total Expenditures	\$ 2,149,766	\$ 2,282,468	\$ 2,602,946	\$ 2,722,014

Percentage of Expenditures by Division/Program

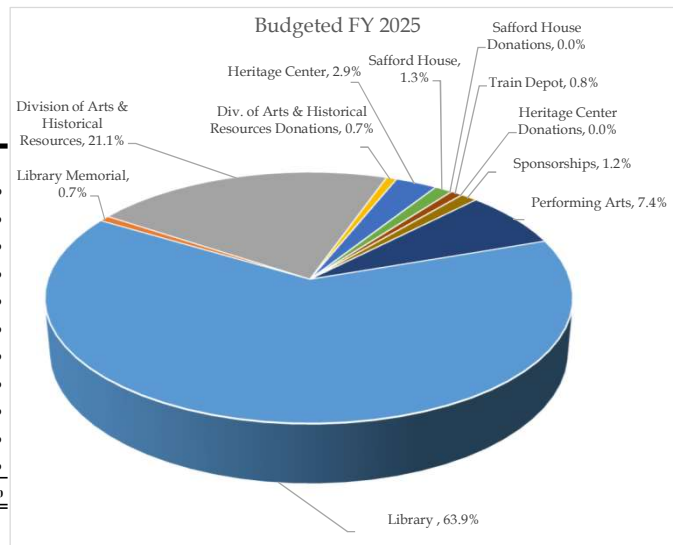
Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Library	65.0%	62.5%	61.4%	63.9%
Library Memorial	2.0%	1.7%	4.6%	0.7%
Division of Arts & Historical Resources	21.9%	22.1%	20.2%	21.1%
Div. of Arts & Historical Resources Donations	0.1%	0.0%	0.8%	0.7%
Heritage Center	2.1%	2.6%	2.5%	2.9%
Safford House	0.6%	1.5%	1.4%	1.3%
Safford House Donations	0.0%	0.0%	0.0%	0.0%
Train Depot	0.6%	0.8%	0.6%	0.8%
Heritage Center Donations	0.0%	0.0%	0.0%	0.0%
Sponsorships	0.1%	0.6%	1.2%	1.2%
Performing Arts	7.6%	8.2%	7.3%	7.4%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Cultural Services Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
Library	1,597,029	1,740,013	142,984	9.0%
Library Memorial	120,000	20,000	(100,000)	-83.3%
Division of Arts & Historical Resources	525,321	574,432	49,111	9.3%
Div. of Arts & Historical Resources Donations	20,000	20,000	-	0.0%
Heritage Center	65,813	79,788	13,975	21.2%
Safford House	37,332	34,191	(3,141)	-8.4%
Safford House Donations	75	75	-	0.0%
Train Depot	15,515	20,154	4,639	29.9%
Heritage Center Donations	208	208	-	0.0%
Sponsorships	31,953	31,953	-	0.0%
Performing Arts	189,700	201,200	11,500	6.1%
Total Revenues	\$ 2,602,946	\$ 2,722,014	\$ 119,068	4.6%

Division	Percentage
Library	63.9%
Library Memorial	0.7%
Division of Arts & Historical Resources	21.1%
Div. of Arts & Historical Resources Donations	0.7%
Heritage Center	2.9%
Safford House	1.3%
Safford House Donations	0.0%
Train Depot	0.8%
Heritage Center Donations	0.0%
Sponsorships	1.2%
Performing Arts	7.4%
Total	100.0%

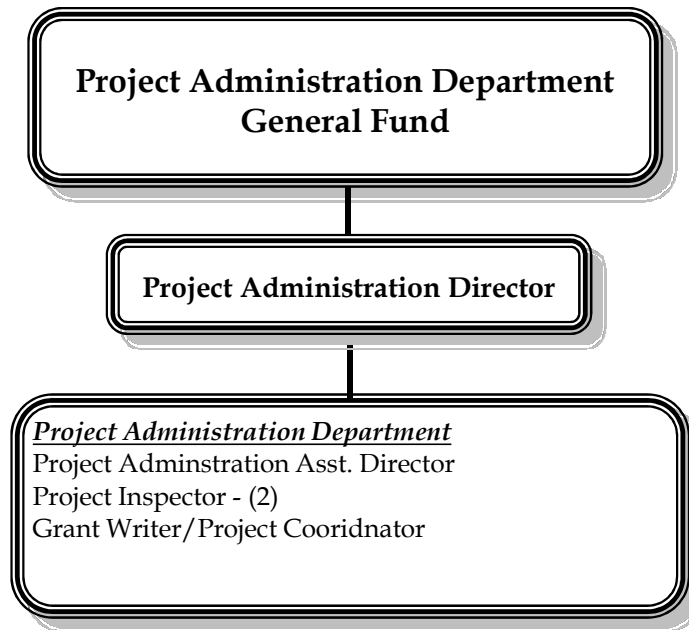


Cultural Services - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	167,157	176,909	188,136	200,455	12,319	6.5%
12	Regular Salaries & Wages	635,363	670,226	766,541	811,228	44,687	5.8%
13	Other Salaries & Wages	66,100	93,285	92,612	80,334	(12,278)	-13.3%
14	Overtime	127	-	-	-	-	0.0%
21	FICA Taxes	64,929	70,609	79,224	82,647	3,423	4.3%
22	Retirement Contribution	69,445	73,961	85,921	91,051	5,130	6.0%
23	Life & Health Insurance	183,877	193,343	224,478	261,116	36,638	16.3%
24	Worker's Compensation	1,961	1,148	1,067	1,310	243	22.8%
25	Unemployment Compensation	(1,678)	-	-	-	-	0.0%
	Personnel Services	\$ 1,187,281	\$ 1,279,481	\$ 1,437,979	\$ 1,528,141	\$ 90,162	6.3%
31-01	Interdepartment Allocation	61,891	63,193	67,798	63,958	(3,840)	-5.7%
32-01	Interdepartment Allocation	49,695	56,750	60,298	44,633	(15,665)	-26.0%
34	Other Contractual Service	183,445	165,726	166,123	184,532	18,409	11.1%
34-01	Handling Fees - Tickets	10,000	10,000	10,000	10,000	-	0.0%
40	Travel Per Diem	1,672	4,136	6,756	7,616	860	12.7%
41	Communication Services	15,088	13,793	14,410	14,571	161	1.1%
42	Freight & Postage	2,967	3,363	3,765	3,765	-	0.0%
43-01	Water/Sewer Service	10,804	16,286	10,995	12,142	1,147	10.4%
43-02	Electric Service	59,041	73,447	63,221	74,916	11,695	18.5%
44	Rents & Leases	7,981	4,028	13,459	14,200	741	5.5%
45	Insurance	59,759	64,145	81,680	88,076	6,396	7.8%
46	Repairs & Maintenance	20,904	30,890	24,397	31,397	7,000	28.7%
46-01	Interdepartment Allocation	244,043	217,254	237,380	322,314	84,934	35.8%
47	Printing & Binding	6,137	12,011	9,200	12,480	3,280	35.7%
48	Promotional Activities	63,615	53,958	53,850	51,250	(2,600)	-4.8%
49	Other Current Charges	523	-	500	500	-	0.0%
49-01	Interdepartment Allocation	(20,960)	(22,370)	(22,738)	(25,122)	(2,384)	10.5%
51	Office Supplies	2,227	2,278	2,050	2,150	100	4.9%
52	Operating Supplies	48,782	110,453	151,696	161,101	9,405	6.2%
54	Books-Publ-Subscriptions	3,727	4,403	5,073	4,888	(185)	-3.6%
55	Training	250	2,890	4,495	4,495	-	0.0%
	Operating Expenditures	\$ 831,591	\$ 886,634	\$ 964,408	\$ 1,083,862	\$ 119,454	12.4%
63	Improvements O/T Building	7,332	14,250	100,000	-	(100,000)	-100.0%
66	Books-Publ-Library Supplies	123,562	102,103	100,559	110,011	9,452	9.4%
	Capital Outlay	\$ 130,894	\$ 116,353	\$ 200,559	\$ 110,011	\$ (90,548)	-45.1%
	Department Total	\$ 2,149,766	\$ 2,282,468	\$ 2,602,946	\$ 2,722,014	\$ 119,068	4.6%

Project Administration Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
Grant Writer/Project Coordinator*	-	0.29	0.29	0.29
Project Administration Director*	0.29	0.29	0.29	0.29
Project Inspector*	0.29	0.29	0.58	0.58
Project Supervisor*	0.29	0.29	0.29	-
Project Administration Asst. Director*	-	-	-	0.29
Total	0.87	1.16	1.45	1.45

FY 2025:

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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	108,943	127,490	163,433	188,016
Operating Expenditures	(54,470)	(42,475)	783	783
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 54,473	\$ 85,015	\$ 164,216	\$ 188,799

Expenditures by Division/Program

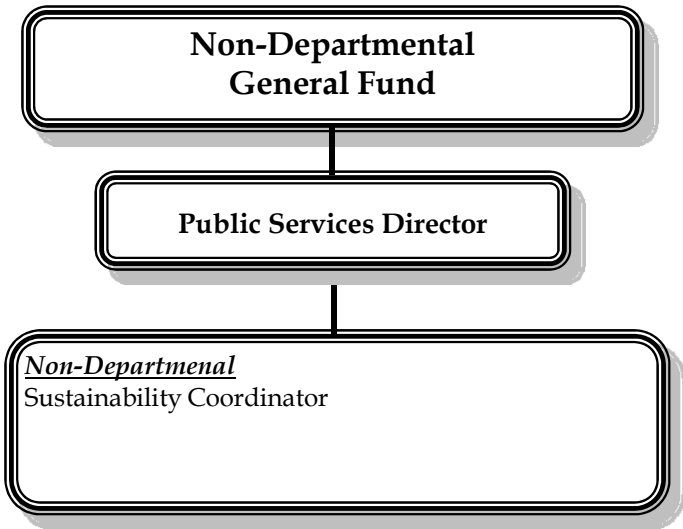
Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Project Administration	54,473	85,015	164,216	188,799
Total Expenditures	\$ 54,473	\$ 85,015	\$ 164,216	\$ 188,799

Project Administration - Expenditures

General Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	34,908	36,099	37,889	40,920	3,031	8.0%
12	Regular Salaries & Wages	41,184	54,346	77,475	92,830	15,355	19.8%
14	Overtime	1,378	2,020	1,160	1,160	-	0.0%
15	Special Pay	2,736	2,726	2,639	3,770	1,131	42.9%
21	FICA Taxes	5,674	6,799	8,747	10,134	1,387	15.9%
22	Retirement Contribution	7,289	8,095	10,795	12,552	1,757	16.3%
23	Life & Health Insurance	15,002	16,767	23,990	26,008	2,018	8.4%
24	Worker's Compensation	772	638	738	642	(96)	-13.0%
	Personnel Services	\$ 108,943	\$ 127,490	\$ 163,433	\$ 188,016	\$ 24,583	15.0%
40	Travel Per Diem	783	783	783	783	-	0.0%
49-02	Interdepartment Allocation Capital	(55,253)	(43,258)	-	-	-	0.0%
	Operating Expenditures	\$ (54,470)	\$ (42,475)	\$ 783	\$ 783	\$ -	0.0%
	 Department Total	 \$ 54,473	 \$ 85,015	 \$ 164,216	 \$ 188,799	 \$ 24,583	 15.0%

Non-Departmental Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
Sustainability Coordinator*	0.50	0.50	0.50	0.50
Total	0.50	0.50	0.50	0.50

FY 2025:
 *The above positions are allocated 50% General Fund in Non-Departmental & 50% Water-Sewer Fund in Utilities Administration

Non-Departmental Expenditure Summary

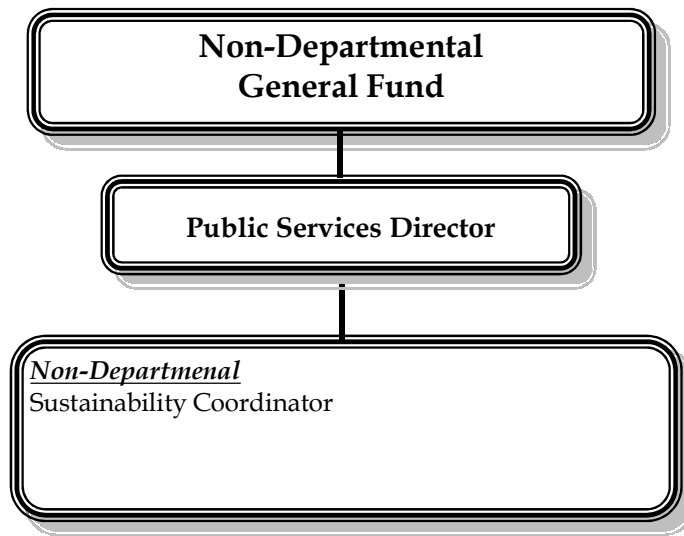
Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	24,757	33,893	35,970	46,543
Operating Expenditures	921,354	977,871	1,105,138	1,109,881
Capital Outlay	93,230	206,145	-	-
Debt Service	-	126,963	-	-
Grants & Aids	344,580	29,491	93,500	65,500
Transfers	272,848	-	-	-
Reserves/Interfund Loans	92,152	-	366,821	551,101
Total Expenditures	\$ 1,748,921	\$ 1,374,363	\$ 1,601,429	\$ 1,773,025

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Non-Departmental	1,748,921	1,374,363	1,601,429	1,773,025
Total Expenditures	\$ 1,748,921	\$ 1,374,363	\$ 1,601,429	\$ 1,773,025

Non-Departmental Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
Sustainability Coordinator*	0.50	0.50	0.50	0.50
Total	0.50	0.50	0.50	0.50

FY 2025:

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

FY 2025 Annual Budget Special Revenue Funds



Hospital Lease Fund

Hospital Lease - Revenues

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Interest					
050-361.10-00	Interest on Investments	-	88,309	45,818	90,000
050-361.10-05	Unreal/Real Gain (Loss)	(177,625)	-	-	-
050-361.30-01	Certificate of Deposit	1,884	-	-	-
050-361.40-02	Federal Home Loan Bank	10,525	13,425	-	-
050-361.50-01	Treasury Bills	3,465	7,500	-	-
	Interest	\$ (161,751)	\$ 109,234	\$ 45,818	\$ 90,000
	Department Total	\$ (161,751)	\$ 109,234	\$ 45,818	\$ 90,000

Hospital Lease Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	45,818	90,000
Total Expenditures	\$ -	\$ -	\$ 45,818	\$ 90,000

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Hospital Lease	-	-	45,818	90,000
Total Expenditures	\$ -	\$ -	\$ 45,818	\$ 90,000

Hospital Lease - Expenditures

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
99	Non-Operating	-	-	45,818	90,000
	Non-Operating	\$ -	\$ -	\$ 45,818	\$ 90,000
	Department Total	\$ -	\$ -	\$ 45,818	\$ 90,000

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 3,130,088	\$ 3,130,088	\$ 3,130,088	\$ 3,130,088	\$ 3,130,088
<u>Revenues:</u>					
Misc/Interest Earnings	90,000	97,033	98,598	99,380	100,163
Total Revenues	90,000	97,033	98,598	99,380	100,163
Total Sources	3,220,088	3,227,121	3,228,686	3,229,468	3,230,251
<u>Expenditures:</u>					
Reserves for Hospital Lease 2041-2070	90,000	97,033	98,598	99,380	100,163
Total Expenditures	90,000	97,033	98,598	99,380	100,163
Ending Fund Balance - Projected	\$ 3,130,088	\$ 3,130,088	\$ 3,130,088	\$ 3,130,088	\$ 3,130,088

American Rescue Plan Act Fund

American Rescue Plan Fund - Revenues

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental					
101-361.50-25	ARPA-CSLFRF	159,864	846,933	-	-
	Intergovernmental	\$ 159,864	\$ 846,933	\$ -	\$ -
Interest					
101-361.10-00	Interest on Investments	(257)	5,573	177,906	125,000
101-361.10-05	Unreal/Real Gain (Loss)	(152,247)	100,841	-	-
101-361.10-23	Bankunited Pub FD Sav	2,834	2,854	-	-
101-361.20-00	State Board Interest	-	1,765	-	-
101-361.20-05	281071-ARPA-CSLFRF	23,293	139,220	-	-
101-361.40-01	Federal Farm Loan Credit Bank	3,555	8,550	-	-
101-361.40-02	Federal Home Loan Bank	1,875	136,436	-	-
101-361.40-04	Federal Home Loan MTG Cor	-	32,188	-	-
101-361.50-01	Treasury Bills	2,970	59,892	-	-
	Interest	\$ (117,977)	\$ 487,319	\$ 177,906	\$ 125,000
Reserves					
101-389.01-00	Carryover Cash	-	-	-	-
	Reserves	-	-	-	-
Department Total		\$ 41,887	\$ 1,334,252	\$ 177,906	\$ 125,000

American Rescue Plan Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	-	-	-	-
Operating Expenditures	81,959	52,729	-	-
Capital Outlay	89,790	854,970	177,906	125,000
Debt Service	-	-	-	-
Grants & Aids	-	50,000	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 171,749	\$ 957,699	\$ 177,906	\$ 125,000

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
ARPA	171,749	957,699	177,906	125,000
Total Expenditures	\$ 171,749	\$ 957,699	\$ 177,906	\$ 125,000

American Rescue Plan - Expenditures

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
31	Professional Services	38,789	9,211	-	-
48	Promotional Activities	43,170	43,518	-	-
	Operating Expenditures	\$ 81,959	\$ 52,729	\$ -	\$ -
61	Land		400,000	-	-
62	Buildings		282,453	-	-
63	Improvements o/t Building	89,790	172,517	177,906	125,000
	Capital Outlay	\$ 89,790	\$ 854,970	\$ 177,906	\$ 125,000
83	Other Grants and Aids	-	50,000	-	-
	Grants & Aids	\$ -	\$ 50,000	\$ -	\$ -
	Department Total	\$ 171,749	\$ 957,699	\$ 177,906	\$ 125,000

Fund Balance Projections

American Rescue Plan Act (ARPA)

Revenue Description: ARPA Funding \$12,810,334

Legal Authority: US Department of Treasury

Restriction on Use: ARPA Designated Projects

Fund Type: Special Revenue Fund

	Funds obligated by 12/31/24		Funds expended by 12/31/2026		
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 474,256	\$ 474,256	\$ 49,256	\$ -	\$ -
Revenues:					
Misc/Interest Earnings	125,000	75,000	25,744	-	-
Total Revenues	125,000	75,000	25,744	-	-
Total Sources	599,256	549,256	75,000	-	-
Expenditures:					
ARPA Projects	125,000	500,000	75,000	-	-
Total Expenditures	125,000	500,000	75,000	-	-
Ending Fund Balance - Projected	\$ 474,256	\$ 49,256	\$ -	\$ -	\$ -

Local Option Gas Tax Fund

Local Option Gas Tax Fund Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Taxes	323,104	327,212	347,255	320,140
Interest	831	6,352	516	1,860
Non-Revenues - Transfers & Reserves	-	-	2,229	28,000
Total Revenues	\$ 323,935	\$ 333,564	\$ 350,000	\$ 350,000

Percentage of Revenues by Source

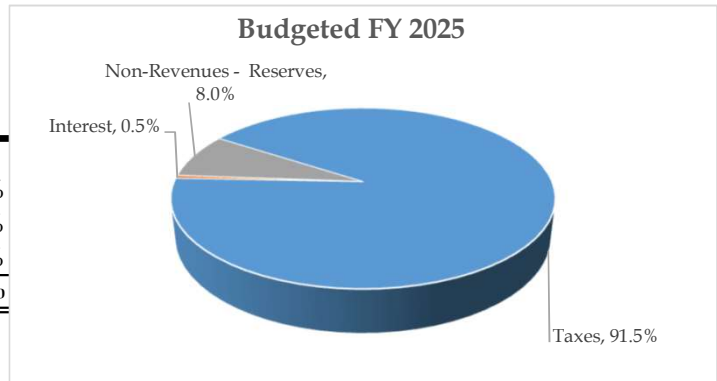
Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Taxes	99.7%	98.1%	99.2%	91.5%
Interest	0.3%	1.9%	0.1%	0.5%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	0.6%	8.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Local Option Gas Tax Fund Revenue Summary

Comparison by Source

	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
Taxes	347,255	320,140	(27,115)	-7.8%
Interest	516	1,860	1,344	260.5%
Non-Revenues - Reserves	2,229	28,000	25,771	1156.2%
Total Revenues	\$ 350,000	\$ 350,000	\$ -	0.0%

Source	Percentage
Taxes	91.5%
Interest	0.5%
Non-Revenues - Reserves	8.0%
Total	100.0%



Local Option Gas Tax - Revenues

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Taxes					
106-312.41-01	Two Cent	323,104	327,212	347,255	320,140
	Taxes	\$ 323,104	\$ 327,212	\$ 347,255	\$ 320,140
Interest					
106-361.10-00	Interest on Investments	259	678	516	1,860
106-361.10-23	Bankunited Pub FD Sav	146	1,500	-	-
106-361.20-00	State Board Interest	426	4,174		
106-361.80-03	FMIVT 0-2 YR High Quality	-	-	-	-
	Interest	\$ 831	\$ 6,352	\$ 516	\$ 1,860
Reserves					
106-389.01-00	Carryover Cash	-	-	2,229	28,000
	Reserves	-	-	2,229	28,000
Department Total		\$ 323,935	\$ 333,564	\$ 350,000	\$ 350,000

Local Option Gas Tax Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
91	Transfers	350,000	350,000	350,000	350,000
	Non-Operating	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>
	Department Total	<u><u>\$ 350,000</u></u>	<u><u>\$ 350,000</u></u>	<u><u>\$ 350,000</u></u>	<u><u>\$ 350,000</u></u>

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 49,248	\$ 21,248	\$ 20,014	\$ 21,989	\$ 27,270
<u>Revenues:</u>					
Local Option Gas Tax	320,140	323,341	326,575	329,841	333,139
Interest Earnings	1,860	425	400	440	545
Total Revenues	322,000	323,766	326,975	330,281	333,684
Total Sources	371,248	345,014	346,989	352,270	360,954
<u>Expenditures/Projects:</u>					
Transportation:					
Transfer to Capital Project Fund	150,000	125,000	125,000	125,000	125,000
Transfer to General Fund	200,000	200,000	200,000	200,000	200,000
Total Expenditures/Projects	350,000	325,000	325,000	325,000	325,000
Ending Fund Balance - Projected	\$ 21,248	\$ 20,014	\$ 21,989	\$ 27,270	\$ 35,954

Impact Funds

Impact Funds Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Permits & Fees	306,369	282,458	383,229	294,410
Interest	3,733	65,784	6,559	18,442
Non-Revenues - Transfers & Reserves	-	-	353,569	-
Total Revenues	\$ 310,102	\$ 348,242	\$ 743,357	\$ 312,852

Percentage of Revenues by Source

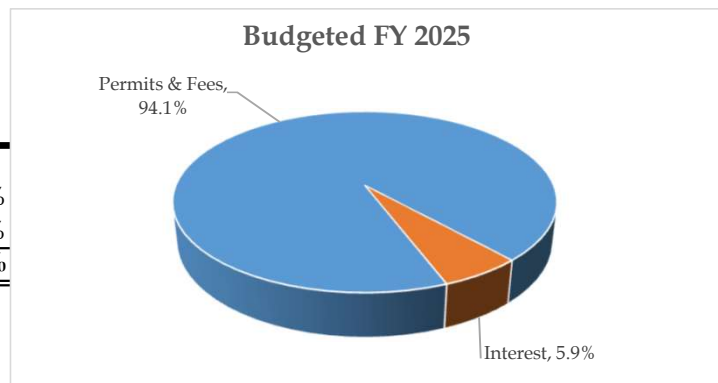
Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Permits & Fees	98.8%	81.1%	51.5%	94.1%
Interest	1.2%	18.9%	0.9%	5.9%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	47.6%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Impact Funds Revenue Summary

Comparison by Source

	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
Permits & Fees	383,229	294,410	(88,819)	-23.2%
Interest	6,559	18,442	11,883	181.2%
Non-Revenues - Transfers & Reserves	353,569	-	(353,569)	-100.0%
Total Revenues	\$ 743,357	\$ 312,852	\$ (430,505)	-57.9%

Source	Percentage
Permits & Fees	94.1%
Interest	5.9%
Total	100.0%



Impact Funds Revenue Summary

Revenues by Fund

Revenue by Fund	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Police Impact	45,123	95,116	64,375	64,783
Fire Impact	37,727	63,202	52,998	49,768
Library Impact	31,279	43,399	400,000	31,331
Recreation Impact	81,597	71,728	116,276	71,762
General Government Impact	9,655	20,795	15,712	16,000
Transportation Impact - City	104,721	54,002	93,996	79,208
Total Revenues	\$ 310,102	\$ 348,242	\$ 743,357	\$ 312,852

Percentage of Revenues by Fund

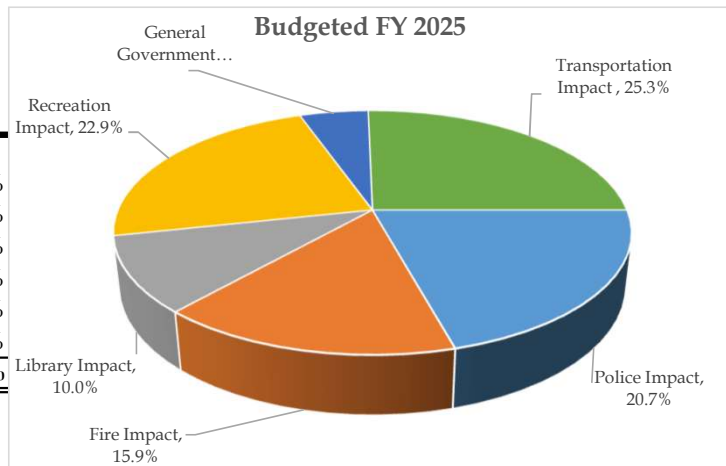
Revenue by Fund	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Police Impact	14.5%	27.3%	8.7%	20.7%
Fire Impact	12.2%	18.1%	7.1%	15.9%
Library Impact	10.1%	12.5%	53.8%	10.0%
Recreation Impact	26.3%	20.6%	15.6%	22.9%
General Government Impact	3.1%	6.0%	2.1%	5.1%
Transportation Impact - City	33.8%	15.5%	12.7%	25.3%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Impact Funds Revenue Summary

Comparison by Fund

Revenue by Fund	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
Police Impact	64,375	64,783	408	0.6%
Fire Impact	52,998	49,768	(3,230)	-6.1%
Library Impact	400,000	31,331	(368,669)	-92.2%
Recreation Impact	116,276	71,762	(44,514)	-38.3%
General Government Impact	15,712	16,000	288	1.8%
Transportation Impact	93,996	79,208	(14,788)	-15.7%
Total Revenues	\$ 743,357	\$ 312,852	\$ (430,505)	-57.9%

Revenue by Fund	Percentage
Police Impact	20.7%
Fire Impact	15.9%
Library Impact	10.0%
Recreation Impact	22.9%
General Government Impact	5.1%
Transportation Impact	25.3%
Total	100.0%



Impact Funds - Revenues

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Permits & Fees					
324.11-01	Police Impact - Residential	28,556	20,250	61,492	57,283
324.11-02	Fire Impact - Residential	24,781	17,110	52,998	49,238
324.12-01	Police Impact - Commercial	14,577	51,186	-	-
324.12-02	Fire Impact - Commercial	12,542	44,044	-	-
324.31-02	Multimodal - Residential	94,305	54,711	93,686	78,708
324.32-02	Multimodal - Commercial	10,082	(1,680)	-	-
324.61-01	Library Impact - Residential	29,495	21,167	43,809	25,331
324.61-02	Recreation Impact - Residential	82,789	60,387	116,038	71,588
324.71-01	General Gov't - Residential	6,191	4,570	15,206	12,262
324.72-01	General Gov't - Commercial	3,051	10,713	-	-
	Permits & Fees	\$ 306,369	\$ 282,458	\$ 383,229	\$ 294,410
Interest					
361.10-00	Interest on Investments	-	-	6,559	18,442
361.10-05	Unreal/Real Gain (Loss)	320	3,259	-	-
361.10-23	Bankunited PUB FD Sav	6,427	21,701	-	-
361.20-00	State Board Interest	-	40,574	-	-
361.30-01	Certificate of Deposit	285	-	-	-
361.50-01	Treasury Bills	30	250	-	-
361.80-01	FMIVT 1-3 yr High Quality	(276)	-	-	-
361.80-02	FMIVT Intermed. High Quality	(3,053)	-	-	-
	Interest	\$ 3,733	\$ 65,784	\$ 6,559	\$ 18,442
Reserves					
389.01-00	Cash Carryover	-	-	353,569	-
	Reserves	\$ -	\$ -	\$ 353,569	\$ -
	Department Total	\$ 310,102	\$ 348,242	\$ 743,357	\$ 312,852

Impact Funds Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capital Outlay	177,039	369,765	721,663	312,852
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	21,694	-
Total Expenditures	\$ 177,039	\$ 369,765	\$ 743,357	\$ 312,852

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Police Impact	-	22,912	64,375	64,783
Fire Impact	-	-	52,998	49,768
Library Impact	-	-	400,000	31,331
Recreation Impact	18,766	334,734	116,276	71,762
General Government Impact	-	-	15,712	16,000
Transportation Impact - City	158,273	12,119	93,996	79,208
Total Expenditures	\$ 177,039	\$ 369,765	\$ 743,357	\$ 312,852

Impact Funds - Expenditures

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
62	Buildings	-	-	-	49,768
63	Improvements O/T Building	177,039	369,765	721,663	247,084
68	Intangible Assets	-	-	-	16,000
	Capital Outlay	\$ 177,039	\$ 369,765	\$ 721,663	\$ 312,852
99	Non-Operating	-	-	21,694	-
	Non-Operating	\$ -	\$ -	\$ 21,694	\$ -
	Department Total	\$ 177,039	\$ 369,765	\$ 743,357	\$ 312,852

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 562,402	\$ 562,402	\$ 562,402	\$ 562,402	\$ 562,402
<u>Revenues:</u>					
Impact Fees	57,283	58,429	59,597	60,789	62,005
Interest Earnings/Misc	7,500	11,248	11,248	11,248	11,248
Total Revenues	64,783	69,677	70,845	72,037	73,253
 Total Sources	 627,185	 632,079	 633,247	 634,439	 635,655
<u>Expenditures/Projects:</u>					
Public Safety:					
Available for Capital Projects	64,783	69,677	70,845	72,037	73,253
Total Expenditures/Projects	64,783	69,677	70,845	72,037	73,253
Ending Fund Balance - Projected	\$ 562,402	\$ 562,402	\$ 562,402	\$ 562,402	\$ 562,402

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 34,636	\$ 34,636	\$ 34,636	\$ 34,636	\$ 34,636
Revenues:					
Impact Fees	49,238	50,223	51,227	52,252	53,297
Interest Earnings	530	693	693	693	693
Total Revenues	49,768	50,916	51,920	52,945	53,990
Total Sources	84,404	85,552	86,556	87,581	88,626
Expenditures/Projects:					
Public Safety:					
Reserve for Fire Station 70/InterFund Loan Repayment	49,768	50,916	51,920	52,945	53,990
Total Expenditures/Projects	49,768	50,916	51,920	52,945	53,990
Ending Fund Balance - Projected	\$ 34,636	\$ 34,636	\$ 34,636	\$ 34,636	\$ 34,636

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 126,821	\$ 126,821	\$ 126,821	\$ 126,821	\$ 126,821
Revenues:					
Impact Fees	25,331	25,838	26,354	26,881	27,419
Interest Earnings	6,000	2,536	2,536	2,536	2,536
Total Revenues	31,331	28,374	28,890	29,417	29,955
Total Sources	158,152	155,195	155,711	156,238	156,776
Expenditures/Projects:					
Culture & Recreation:					
Available for Capital Projects	31,331	28,374	28,890	29,417	29,955
Total Expenditures/Projects	31,331	28,374	28,890	29,417	29,955
Ending Fund Balance - Projected	\$ 126,821	\$ 126,821	\$ 126,821	\$ 126,821	\$ 126,821

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 1,734	\$ 1,734	\$ 1,734	\$ 1,734	\$ 1,734
<u>Revenues:</u>					
Impact Fees	71,588	73,020	74,480	75,970	77,489
Interest Earnings	174	35	35	35	35
Total Revenues	71,762	73,055	74,515	76,005	77,524
Total Sources	73,496	74,789	76,249	77,739	79,258
<u>Expenditures/Projects:</u>					
Culture & Recreation:					
Sunset Beach Pavillons	50,000	50,000	-	-	-
Available for Capital Projects	21,762	23,055	74,515	76,005	77,524
Total Expenditures/Projects	71,762	73,055	74,515	76,005	77,524
Ending Fund Balance - Projected	\$ 1,734	\$ 1,734	\$ 1,734	\$ 1,734	\$ 1,734

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 145,968	\$ 145,968	\$ 145,968	\$ 145,968	\$ 145,968
Revenues:					
Impact Fees	12,262	12,507	12,757	13,013	13,273
Interest Earnings	3,738	2,919	2,919	2,919	2,919
Total Revenues	16,000	15,426	15,676	15,932	16,192
Total Sources	161,968	161,394	161,644	161,900	162,160
Expenditures/Projects:					
General Government:					
E-Procurement Software	16,000	-	-	-	-
Available for Capital Projects	-	15,426	15,676	15,932	16,192
Total Expenditures/Projects	16,000	15,426	15,676	15,932	16,192
Ending Fund Balance - Projected	\$ 145,968	\$ 145,968	\$ 145,968	\$ 145,968	\$ 145,968

Fund Balance Projections

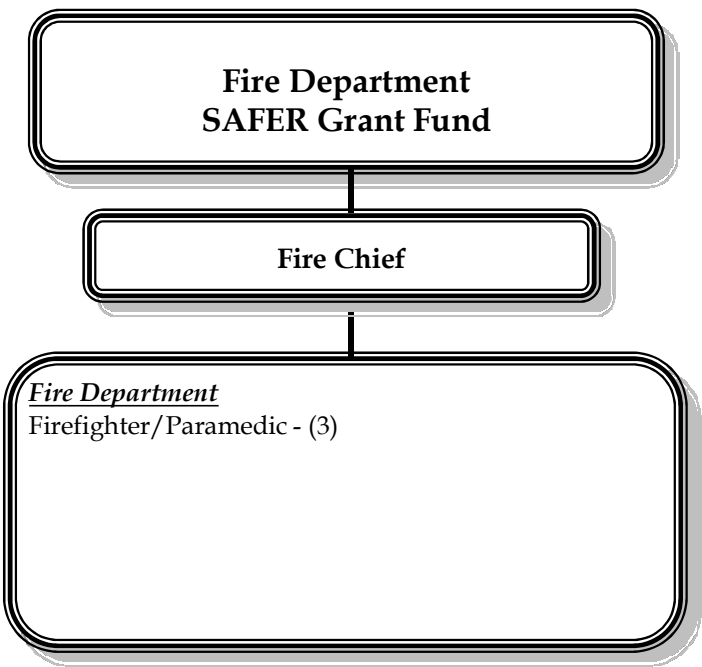
Transportation Impact Fund

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

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 158,829	\$ 158,829	\$ 158,829	\$ 158,829	\$ 158,829
Revenues:					
Impact Fees	78,708	80,282	81,888	83,526	85,196
Interest Earnings	500	3,177	3,177	3,177	3,177
Total Revenues	79,208	83,459	85,065	86,703	88,373
Total Sources	238,037	242,288	243,894	245,532	247,202
Expenditures/Projects:					
Transportation:					
Available for Capital Projects	79,208	83,459	85,065	86,703	88,373
Total Expenditures/Projects	79,208	83,459	85,065	86,703	88,373
Ending Fund Balance - Projected	\$ 158,829	\$ 158,829	\$ 158,829	\$ 158,829	\$ 158,829

Grant Funds

Grant Funds-SAFER Grant Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
Firefighter/Paramedic	-	-	3.00	3.00
Total	-	-	3.00	3.00

Grant Funds Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental	-	100,130	298,323	319,440
Interest	(300)	2,062	72	1,705
Non-Revenues - Transfers & Reserves	-	-	-	-
Total Revenues	\$ (300)	\$ 102,192	\$ 298,395	\$ 321,145

Percentage of Revenues by Source

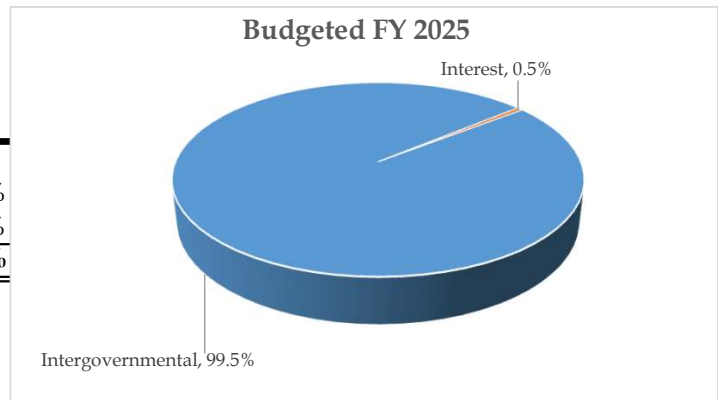
Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental	0.0%	98.0%	100.0%	99.5%
Interest	100.0%	2.0%	0.0%	0.5%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	0.0%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Grant Funds Revenue Summary

Comparison by Source

	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
Intergovernmental	298,323	319,440	21,117	7.1%
Interest	72	1,705	1,633	2268.1%
Non-Revenues - Transfers & Reserves	-	-	-	0.0%
Total Revenues	\$ 298,395	\$ 321,145	\$ 22,750	7.6%

Source	Percentage
Intergovernmental	99.5%
Interest	0.5%
Total	100.0%



Grant Funds Revenue Summary

Revenues by Fund

Revenue by Fund	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
SAFER Grant	-	63,278	280,323	301,440
DER Recycling Grant	(300)	38,914	18,072	19,705
Total Revenues	\$ (300)	\$ 102,192	\$ 298,395	\$ 321,145

Percentage of Revenues by Fund

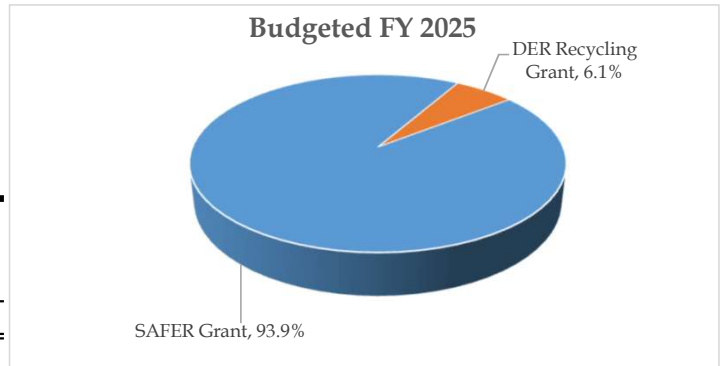
Revenue by Fund	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
SAFER Grant	0.0%	61.9%	93.9%	93.9%
DER Recycling Grant	100.0%	38.1%	6.1%	6.1%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Grant Funds Revenue Summary

Comparison by Source

	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
SAFER Grant	280,323	301,440	21,117	7.5%
DER Recycling Grant	18,072	19,705	1,633	9.0%
Total Revenues	\$ 298,395	\$ 321,145	\$ 22,750	7.6%

Source	Percentage
SAFER Grant	93.9%
DER Recycling Grant	6.1%
Total	100.0%



Grant Funds - Revenues

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental					
331.20-21	SAFER Grant	-	63,278	280,323	301,440
334.39-00	Other Physical Environment	-	36,852	18,000	18,000
	Intergovernmental	\$ -	\$ 100,130	\$ 298,323	\$ 319,440
Interest					
361.10-00	Interest on Investments	-	-	72	1,705
361.20-00	FMIVT 0-2 YR High Quality	327	2,062	-	-
361.80-03	FMIVT 0-2 YR High Quality	(627)	-	-	-
	Interest	\$ (300)	\$ 2,062	\$ 72	\$ 1,705
Reserves					
389.01-00	Cash Carryover	-	-	-	-
	Total Reserves	-	-	-	-
	Total Non-Revenue	\$ -	\$ -	\$ -	\$ -
	Department Total	\$ (300)	\$ 102,192	\$ 298,395	\$ 321,145

Grant Funds Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	-	71,170	280,323	301,440
Operating Expenditures	15,963	-	18,072	19,705
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 15,963	\$ 71,170	\$ 298,395	\$ 321,145

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
SAFER Grant	-	71,170	280,323	301,440
DER Recycling Grant	15,963	-	18,072	19,705
Total Expenditures	\$ 15,963	\$ 71,170	\$ 298,395	\$ 321,145

Grant Funds - Expenditures

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
12	Regular Salaries & Wages	-	53,181	197,636	207,636
14	Overtime	-	10,437	-	-
15	Special Pay	-	519	-	-
21	FICA Taxes	-	4,441	15,120	15,884
22	Retirement Contribution	-	-	31,028	32,599
23	Life & Health Insurance	-	2,592	33,683	41,791
24	Worker's Compensation	-	-	2,856	3,530
	Personnel Services	\$ -	\$ 71,170	\$ 280,323	\$ 301,440
52	Operating Supplies	15,963	-	18,072	19,705
	Operating Expenditures	\$ 15,963	\$ -	\$ 18,072	\$ 19,705
	Department Total	\$ 15,963	\$ 71,170	\$ 298,395	\$ 321,145

Fund Balance Projections

SAFER Grant

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

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Revenues:</u>					
Intergovernmental- SAFER Grant	301,440	239,103	-	-	-
Total Revenues	301,440	239,103	-	-	-
Total Sources	301,440	239,103	-	-	-
<u>Expenditures:</u>					
Personnel Services	301,440	239,103	-	-	-
Total Expenditures	301,440	239,103	-	-	-
Ending Fund Balance - Projected	\$ -	\$ -	\$ -	\$ -	\$ -

Fund Balance Projections

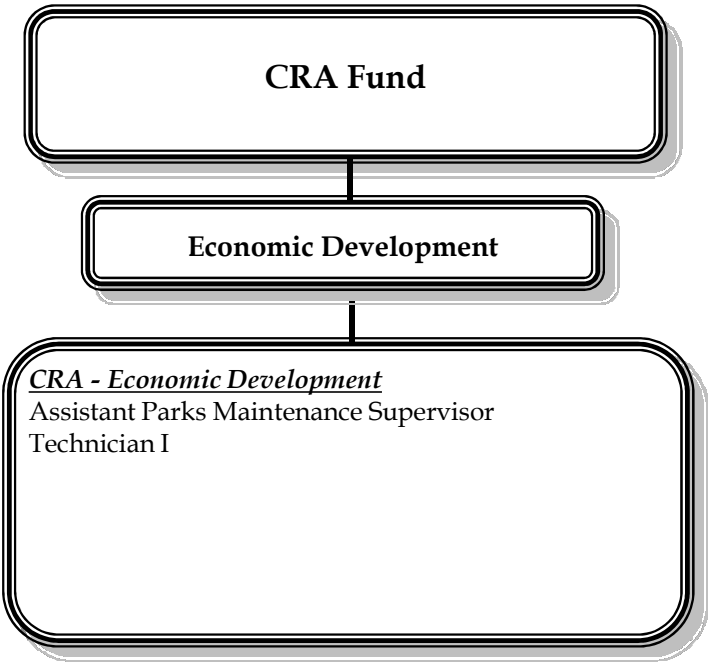
Recycling Grant

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 44,967	\$ 44,967	\$ 44,967	\$ 44,967	\$ 44,967
<u>Revenues:</u>					
Intergovernmental-Recycling Grant	18,000	18,000	18,000	18,000	18,000
Misc/Interest Earnings	1,705	899	899	899	899
Total Revenues	19,705	18,899	18,899	18,899	18,899
Total Sources	64,672	63,866	63,866	63,866	63,866
<u>Expenditures:</u>					
Available for recycling projects	19,705	18,899	18,899	18,899	18,899
Total Expenditures	19,705	18,899	18,899	18,899	18,899
Ending Fund Balance - Projected	\$ 44,967	\$ 44,967	\$ 44,967	\$ 44,967	\$ 44,967

Community Redevelopment Agency Fund

CRA Fund - Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
Assistant Parks Maintenance Supervisor*	0.85	0.85	0.85	0.85
Technician I	1.00	1.00	1.00	1.00
Total	1.85	1.85	1.85	1.85

FY 2025:
*This position is funded 85% CRA and 15% General Fund - Parks & Parkways

CRA Revenue/Expense Summary

Revenues by Source

	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Taxes	320,737	398,147	467,083	528,253
Intergovernmental	311,256	357,509	419,369	473,502
Interest	4,594	62,145	3,978	11,948
Debt Proceeds	206,475	-	-	-
Non-Revenue				
Reserves	-	-	-	-
Total Non-Revenue	-	-	-	-
Total Revenue	\$ 843,062	\$ 817,801	\$ 890,430	\$ 1,013,703

Expenditures by Category

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	105,741	135,355	138,244	159,172
Operating Expenditures	264,288	35,426	87,940	159,161
Capital Outlay	16,301	31,263	100,000	-
Debt Service	22,270	36,907	-	-
Grants & Aids	101,762	74,250	100,000	100,000
Reserves/Interfund Loans	-	-	464,246	595,370
Total Expenditures	\$ 510,362	\$ 313,201	\$ 890,430	\$ 1,013,703

CRA Fund Revenue Summary

Revenue Summary

Revenue Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Taxes	320,737	398,147	467,083	528,253
Intergovernmental	311,256	357,509	419,369	473,502
Interest	4,594	62,145	3,978	11,948
Debt Proceeds	206,475	-	-	-
Non-Revenues - Transfers & Reserves	-	-	-	-
Total Revenues	\$ 843,062	\$ 817,801	\$ 890,430	\$ 1,013,703

Percentage of Revenues by Source

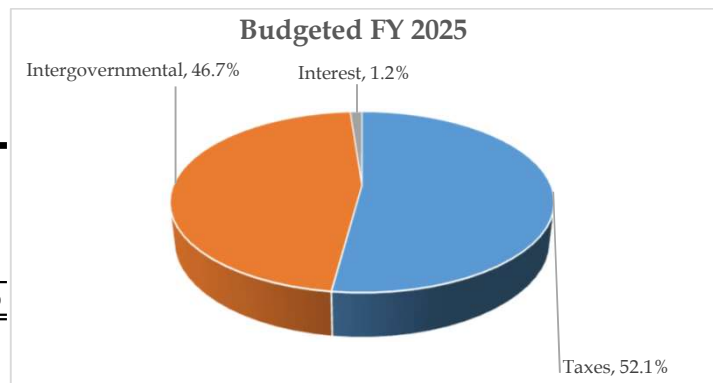
Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Taxes	38.1%	48.7%	52.5%	52.1%
Intergovernmental	36.9%	43.7%	47.1%	46.7%
Interest	0.5%	7.6%	0.4%	1.2%
Debt Proceeds	24.5%	0.0%	0.0%	0.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	0.0%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

CRA Fund Revenue Summary

Comparison by Source

	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
Taxes	467,083	528,253	61,170	13.1%
Intergovernmental	419,369	473,502	54,133	12.9%
Interest	3,978	11,948	7,970	200.4%
Total Revenues	\$ 890,430	\$ 1,013,703	\$ 123,273	13.8%

Source	Percentage
Taxes	52.1%
Intergovernmental	46.7%
Interest	1.2%
Total	100.0%



CRA Fund - Revenues

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Taxes					
311.10-02	City Portion - Ad Valorem	320,737	398,147	467,083	528,253
	Taxes	\$ 320,737	\$ 398,147	\$ 467,083	\$ 528,253
Intergovernmental					
338.10-01	Pinellas County - Ad Valorem	311,256	357,509	419,369	473,502
	Intergovernmental	\$ 311,256	\$ 357,509	\$ 419,369	\$ 473,502
Interest					
361.10-00	Interest on Investments	1,571	13,299	3,978	11,948
361.10-05	Unreal/Real Gain (Loss)	-	(25)		
361.10-23	Bankunited Pub FD SAV	1,128	4,089	-	-
361.20-00	State Board Interest	1,705	43,505		
361.30-01	Certificate of Deposit	190	-	-	-
361.50-00	Treasury Bills	-	1,277	-	-
	Total Interest	\$ 4,594	\$ 62,145	\$ 3,978	\$ 11,948
Debt Proceeds					
383.30-01	Parking Lot	206,475	-	-	-
	Debt Proceeds	\$ 206,475	\$ -	\$ -	\$ -
Department Total		\$ 843,062	\$ 817,801	\$ 890,430	\$ 1,013,703

CRA Fund Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	105,741	135,355	138,244	159,172
Operating Expenditures	264,288	35,426	87,940	159,161
Capital Outlay	16,301	31,263	100,000	-
Debt Service	22,270	36,907	-	-
Grants & Aids	101,762	74,250	100,000	100,000
Reserves/Interfund Loans	-	-	464,246	595,370
Total Expenditures	\$ 510,362	\$ 313,201	\$ 890,430	\$ 1,013,703

Percentage of Expenditures by Category

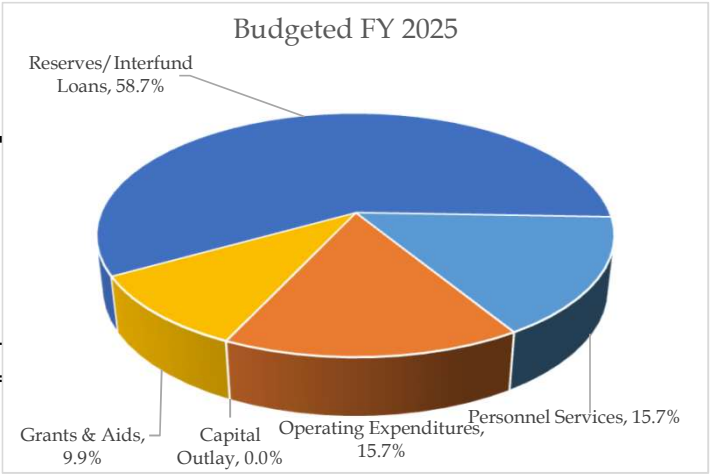
Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	20.7%	43.2%	15.5%	15.7%
Operating Expenditures	51.8%	11.3%	9.9%	15.7%
Capital Outlay	3.2%	10.0%	11.2%	0.0%
Debt Service	4.4%	11.8%	0.0%	0.0%
Transfers	19.9%	23.7%	11.2%	9.9%
Reserves/Interfund Loans	0.0%	0.0%	52.2%	58.7%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

CRA Fund Expenditure Summary

Comparison by Category

	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
Personnel Services	138,244	159,172	20,928	15.1%
Operating Expenditures	87,940	159,161	71,221	81.0%
Capital Outlay	100,000	-	(100,000)	-100.0%
Grants & Aids	100,000	100,000	-	0.0%
Reserves/Interfund Loans	464,246	595,370	131,124	28.2%
Total Expenditures	\$ 890,430	\$ 1,013,703	\$ 123,273	13.8%

Expenditure Classification	Percentage
Personnel Services	15.7%
Operating Expenditures	15.7%
Capital Outlay	0.0%
Grants & Aids	9.9%
Reserves/Interfund Loans	58.7%
Total	100.0%



CRA Fund - Expenditures

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
12	Regular Salaries & Wages	61,430	77,005	86,620	101,837	15,217	17.6%
14	Overtime	2,352	9,997	2,000	2,000	-	0.0%
15	Special Pay	2,932	3,995	2,495	3,600	1,105	44.3%
21	FICA Taxes	4,543	6,404	6,662	7,747	1,085	16.3%
22	Retirement Contribution	6,004	8,190	8,200	9,669	1,469	17.9%
23	Life & Health Insurance	25,619	27,340	29,844	32,364	2,520	8.4%
24	Worker's Compensation	2,861	2,424	2,423	1,955	(468)	-19.3%
	Personnel Services	\$ 105,741	\$ 135,355	\$ 138,244	\$ 159,172	\$ 20,928	15.1%
34	Other Contractual Service	19,950	17,813	17,100	17,100	-	0.0%
40	Travel Per Diem	1,452	-	-	-	-	0.0%
41	Communication Services	-	1,572	-	-	-	0.0%
43-01	Water/Sewer Service	689	772	703	721	18	2.6%
43-02	Electric Service	1,428	1,652	1,557	1,685	128	8.2%
44	Rents & Leases	206,475	-	38,080	39,155	1,075	2.8%
46	Repairs & Maintenance	4,955	-	-	-	-	0.0%
47	Printing & Binding	402	420	-	-	-	0.0%
49	Other Current Charges	104	-	-	-	-	0.0%
52	Operating Supplies	25,630	4,774	20,500	90,500	70,000	341.5%
52-13	Flowers, Plants, CRA Only	3,203	8,423	10,000	10,000	-	0.0%
	Operating Expenditures	\$ 264,288	\$ 35,426	\$ 87,940	\$ 159,161	\$ 71,221	81.0%
61	Land	-	-	-	-	-	0.0%
63	Improvements O/T Building	16,301	31,263	100,000	-	(100,000)	-100.0%
	Capital Outlay	\$ 16,301	\$ 31,263	\$ 100,000	\$ -	\$ (100,000)	-100.0%
71	Principal	17,642	28,539	-	-	-	0.0%
72	Interest	4,628	8,368	-	-	-	0.0%
	Debt Service	\$ 22,270	\$ 36,907	\$ -	\$ -	\$ -	0.0%
83	Building Grant Program	101,762	74,250	100,000	100,000	-	0.0%
	Grants & Aids	\$ 101,762	\$ 74,250	\$ 100,000	\$ 100,000	\$ -	0.0%
99	Non-Operating	-	-	464,246	595,370	131,124	28.2%
	Non-Operating	\$ -	\$ -	\$ 464,246	\$ 595,370	\$ 131,124	28.2%
	Department Total	\$ 510,362	\$ 313,201	\$ 890,430	\$ 1,013,703	\$ 123,273	13.8%

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 1,827,581	\$ 1,827,581	\$ 2,488,093	\$ 3,204,570	\$ 3,980,466
Revenues:					
City TIF	528,253	554,666	582,399	611,519	642,095
County TIF	473,502	497,177	522,036	548,138	575,545
Misc/Interest Earnings	11,948	36,552	49,762	64,091	79,609
Total Revenues	1,013,703	1,088,395	1,154,197	1,223,748	1,297,249
Total Sources	2,841,284	2,915,976	3,642,290	4,428,318	5,277,715
Expenditures/Projects:					
Personnel	159,172	163,947	168,866	173,932	179,149
Operating	159,161	163,936	168,854	173,920	179,137
Grants	100,000	100,000	100,000	100,000	100,000
Available for CRA Projects/Fund Balance	595,370	-	-	-	-
Total Expenditures/Projects	1,013,703	427,883	437,720	447,852	458,286
Ending Fund Balance - Projected	\$ 1,827,581	\$ 2,488,093	\$ 3,204,570	\$ 3,980,466	\$ 4,819,429

Law Enforcement Program Funds

Law Enforcement Funds Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental	31,856	86,043	62,400	55,944
Fines & Forfeitures	5,178	7,989	7,300	7,300
Interest	597	9,015	1,234	2,013
Miscellaneous	-	-	-	-
Non-Revenues - Transfers & Reserves	-	-	75,700	99,723
Total Revenues	\$ 37,631	\$ 103,047	\$ 146,634	\$ 164,980

Percentage of Revenues by Source

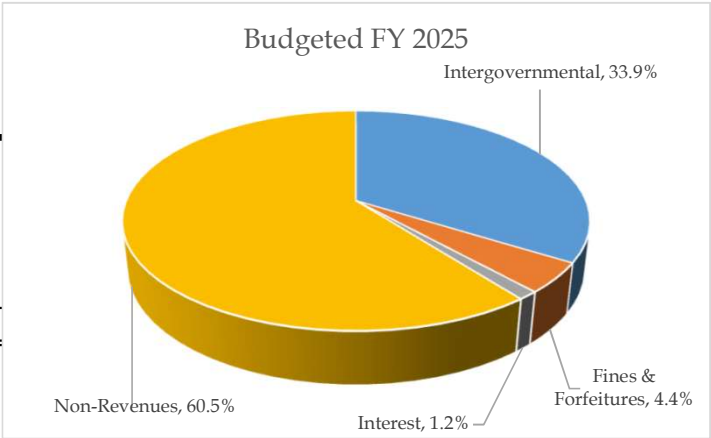
Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental	84.6%	83.5%	42.6%	33.9%
Fines & Forfeitures	13.8%	7.8%	5.0%	4.4%
Interest	1.6%	8.7%	0.8%	1.2%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	51.6%	60.5%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Law Enforcement Funds Revenue Summary

Comparison by Source

	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
Intergovernmental	62,400	55,944	(6,456)	-10.3%
Fines & Forfeitures	7,300	7,300	-	0.0%
Interest	1,234	2,013	779	63.1%
Non-Revenues - Transfers & Reserves	75,700	99,723	24,023	31.7%
Total Revenues	\$ 146,634	\$ 164,980	\$ 18,346	12.5%

Source	Percentage
Intergovernmental	33.9%
Fines & Forfeitures	4.4%
Interest	1.2%
Non-Revenues	60.5%
Total	100.0%



Law Enforcement Funds Revenue Summary

Revenues by Fund

Fund	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
School Crossing Guard	650	833	1,200	1,200
Handicap Fund	94	6,666	2,000	12,000
Federal Equitable Sharing	32,652	86,992	133,434	141,780
Police Education	2,224	2,773	4,000	4,000
Police Confiscated Trust	2,011	5,783	6,000	6,000
Total Revenues	\$ 37,631	\$ 103,047	\$ 146,634	\$ 164,980

Percentage of Revenues by Fund

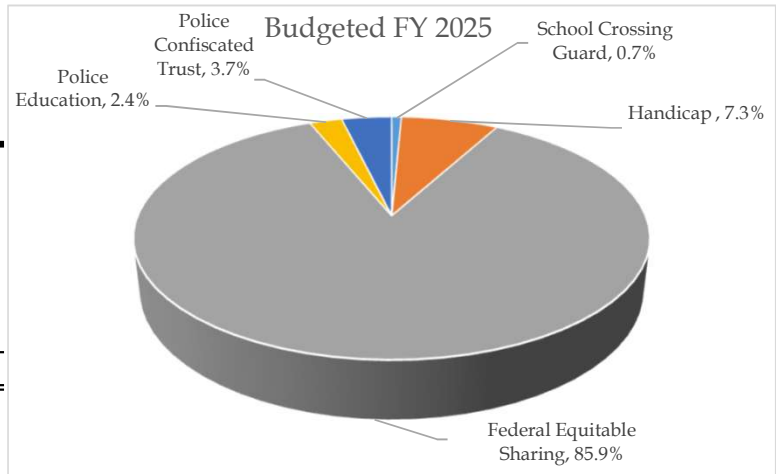
Revenue by Fund	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
School Crossing Guard	1.7%	0.8%	0.8%	0.7%
Handicap Fund	0.3%	6.5%	1.4%	7.3%
Federal Equitable Sharing	86.8%	84.4%	91.0%	85.9%
Police Education	5.9%	2.7%	2.7%	2.4%
Police Confiscated Trust	5.3%	5.6%	4.1%	3.7%
	100.0%	100.0%	100.0%	100.0%

Law Enforcement Funds Revenue Summary

Comparison by Fund

Revenue by Fund	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
School Crossing Guard	1,200	1,200	-	0.0%
Handicap	2,000	12,000	10,000	500.0%
Federal Equitable Sharing	133,434	141,780	8,346	6.3%
Police Education	4,000	4,000	-	0.0%
Police Confiscated Trust	6,000	6,000	-	0.0%
Total Revenues	\$ 146,634	\$ 164,980	\$ 18,346	12.5%

Revenue by Fund	Percentage
School Crossing Guard	0.7%
Handicap	7.3%
Federal Equitable Sharing	85.9%
Police Education	2.4%
Police Confiscated Trust	3.7%
Total	100.0%



Law Enforcement Funds - Revenues

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental					
331.20-04	US Marshall Service	31,856	80,033	62,400	55,944
339.05-00	Lilly FNDN Corp	-	6,010	-	-
	Intergovernmental	\$ 31,856	\$ 86,043	\$ 62,400	\$ 55,944
Fines & Forfeitures					
351.20-01	Cash	2,359	5,000	3,000	3,000
351.30-00	Law Enforcement Education	2,224	2,379	2,000	2,000
359.01-00	School Crossing Guard Fines	595	610	500	500
359.02-00	Handicap Fines	-	-	1,800	1,800
	Fines & Forfeitures	\$ 5,178	\$ 7,989	\$ 7,300	\$ 7,300
Interest					
361.10-00	Interest on Investments	-	-	1,234	2,013
361.10-23	Bankunited PUB FD Sav	775	2,946	-	-
361.20-00	State Board of Interest	170	6,069	-	-
361.80-03	FMIVT 0-2 yr High Quality	(348)	-	-	-
	Interest	\$ 597	\$ 9,015	\$ 1,234	\$ 2,013
Reserves					
389.01-00	Cash Carryover	-	-	75,700	99,723
	Reserves	\$ -	\$ -	\$ 75,700	\$ 99,723
	Department Total	\$ 37,631	\$ 103,047	\$ 146,634	\$ 164,980

Law Enforcement Funds Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	-	-	-	-
Operating Expenditures	62,441	71,620	138,134	154,980
Capital Outlay	10,294	12,000	8,500	10,000
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 72,735	\$ 83,620	\$ 146,634	\$ 164,980

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
School Crossing Guard	560	-	1,200	1,200
Handicap Fund	5,826	-	2,000	12,000
Federal Equitable Sharing	60,066	75,933	133,434	141,780
Police Education	-	-	4,000	4,000
Police Confiscated Trust	6,283	7,687	6,000	6,000
Total Expenditures	\$ 72,735	\$ 83,620	\$ 146,634	\$ 164,980

Law Enforcement Funds - Expenditures

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
31	Professional Services	2,888	4,542	5,000	8,000	3,000	60.0%
34	Other Contractual Service	950	1,000	1,500	1,500	-	0.0%
40	Travel Per Diem	6,140	7,801	11,000	11,000	-	0.0%
41	Communication Services	4,658	5,268	8,075	8,075	-	0.0%
44	Rents & Leases	3,600	3,600	4,800	4,800	-	0.0%
46	Repairs & Maintenance	758	1,848	6,200	6,200	-	0.0%
46-04	Vehicle Maintenance Repairs	10,221	6,830	6,259	6,005	(254)	-4.1%
52	Operating Supplies	28,262	29,462	67,200	81,200	14,000	20.8%
52-11	Vehicle Fuel	170	299	200	-	(200)	-100.0%
54	Books-Publ-Subscriptions	50	8,210	21,400	21,400	-	0.0%
55	Training	4,744	2,760	6,500	6,800	300	4.6%
	Operating Expenditures	\$ 62,441	\$ 71,620	\$ 138,134	\$ 154,980	\$ 16,846	12.2%
63	Improvements O/T Building	-	-	-	10,000	10,000	100.0%
64	Machinery & Equipment	-	12,000	8,500	-	(8,500)	-100.0%
68	Intangible Assets	10,294	-	-	-	-	0.0%
	Capital Outlay	\$ 10,294	\$ 12,000	\$ 8,500	\$ 10,000	\$ 1,500	17.6%
	Department Total	\$ 72,735	\$ 83,620	\$ 146,634	\$ 164,980	\$ 18,346	12.5%

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 12,064	\$ 11,475	\$ 11,005	\$ 10,525	\$ 10,035
Revenues:					
Fines and Forfeitures	500	500	500	500	500
Misc/Interest Earnings	111	230	220	210	201
Total Revenues	611	730	720	710	701
Total Sources	12,675	12,205	11,725	11,235	10,736
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 - Projected	\$ 11,475	\$ 11,005	\$ 10,525	\$ 10,035	\$ 9,536

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 18,878	\$ 8,873	\$ 8,850	\$ 8,827	\$ 8,804
Revenues:					
Fines and Forfeitures	1,800	1,800	1,800	1,800	1,800
Misc/Interest Earnings	195	177	177	177	176
Total Revenues	1,995	1,977	1,977	1,977	1,976
Total Sources	20,873	10,850	10,827	10,804	10,780
Expenditures:					
Handicap Allowable Expenditures	2,000	2,000	2,000	2,000	2,000
ADA Handicap Ramp/Lift	10,000	-	-	-	-
Total Expenditures	12,000	2,000	2,000	2,000	2,000
Ending Fund Balance - Projected	\$ 8,873	\$ 8,850	\$ 8,827	\$ 8,804	\$ 8,780

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 110,660	\$ 26,023	\$ 14,725	\$ 5,529	\$ 13,639
<u>Revenues:</u>					
Intergovernmental- Federal Equitable Sharing	55,944	58,182	60,509	72,999	72,999
Misc/Interest Earnings	1,199	520	295	111	273
Total Revenues	57,143	58,702	60,804	73,110	73,272
Total Sources	167,803	84,725	75,529	78,639	86,911
<u>Expenditures:</u>					
Operating Services	141,780	65,000	65,000	60,000	60,000
Capital Outlay	-	5,000	5,000	5,000	5,000
Total Expenditures	141,780	70,000	70,000	65,000	65,000
Ending Fund Balance - Projected	\$ 26,023	\$ 14,725	\$ 5,529	\$ 13,639	\$ 21,911

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 23,467	\$ 21,647	\$ 20,080	\$ 18,482	\$ 16,852
Revenues:					
Fines and Forfeitures	2,000	2,000	2,000	2,000	2,000
Misc/Interest Earnings	180	433	402	370	337
Total Revenues	2,180	2,433	2,402	2,370	2,337
Total Sources	25,647	24,080	22,482	20,852	19,189
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 - Projected	\$ 21,647	\$ 20,080	\$ 18,482	\$ 16,852	\$ 15,189

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 34,408	\$ 31,736	\$ 29,371	\$ 26,958	\$ 24,497
Revenues:					
Fines and Forfeitures	3,000	3,000	3,000	3,000	3,000
Misc/Interest Earnings	328	635	587	539	490
Total Revenues	3,328	3,635	3,587	3,539	3,490
Total Sources	37,736	35,371	32,958	30,497	27,987
Expenditures:					
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 - Projected	\$ 31,736	\$ 29,371	\$ 26,958	\$ 24,497	\$ 21,987

Special Program Funds

Special Program Funds Revenue Summary

Revenue Summary

Revenue Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Charges for Services	7	-	-	-
Interest	1,856	6,337	1,798	2,280
Miscellaneous	130,475	21,048	30,000	40,000
Non-Revenues - Transfers & Reserves	107,848	-	100,531	105,970
Total Revenues	\$ 240,186	\$ 27,385	\$ 132,329	\$ 148,250

Percentage of Revenues by Source

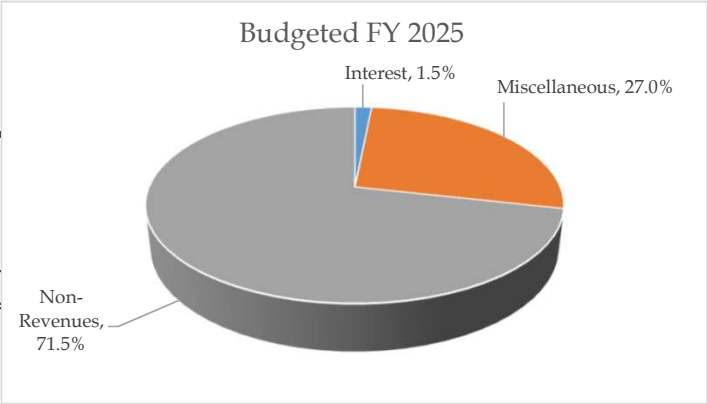
Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Charges for Services	0.0%	0.0%	0.0%	0.0%
Interest	0.8%	23.1%	1.3%	1.5%
Miscellaneous	54.3%	76.9%	22.7%	27.0%
Non-Revenues - Transfers & Reserves	44.9%	0.0%	76.0%	71.5%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Special Program Funds Revenue Summary

Comparison by Source

	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
Interest	1,798	2,280	482	26.8%
Miscellaneous	30,000	40,000	10,000	33.3%
Non-Revenues - Transfers & Reserves	100,531	105,970	5,439	5.4%
Total Revenues	\$ 132,329	\$ 148,250	\$ 15,921	12.0%

Source	Percentage
Interest	1.5%
Miscellaneous	27.0%
Non-Revenues	71.5%
Total	100.0%



Special Program Funds Revenue Summary

Revenues by Fund

Fund	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Public Art Fund	53,288	21,675	72,329	88,250
Land Preservation Fund	186,252	199	10,000	10,000
Employee Benefit Cost Deferral	646	5,511	50,000	50,000
Total Revenues	\$ 240,186	\$ 27,385	\$ 132,329	\$ 148,250

Percentage of Revenues by Fund

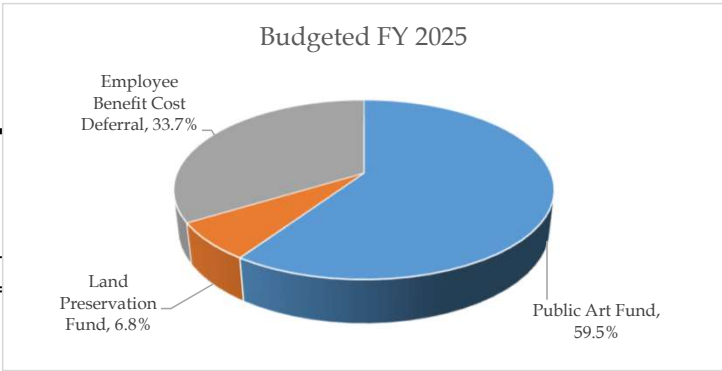
Fund	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Public Art Fund	22.2%	79.2%	54.6%	59.5%
Land Preservation Fund	77.5%	0.7%	7.6%	6.8%
Employee Benefit Cost Deferral	0.3%	20.1%	37.8%	33.7%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Special Program Funds Revenue Summary

Comparison by Fund

Revenue by Fund	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
Public Art Fund	72,329	88,250	15,921	22.0%
Land Preservation Fund	10,000	10,000	-	0.0%
Employee Benefit Cost Deferral	50,000	50,000	-	0.0%
Total Revenues	\$ 132,329	\$ 148,250	\$ 15,921	12.0%

Revenue by Fund	Percentage
Public Art Fund	59.5%
Land Preservation Fund	6.8%
Employee Benefit Cost Deferral	33.7%
Total	100.0%



Special Program Funds - Revenues

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Charges for Services					
347.31-05	Public Art Fund Sales	7	-	-	-
	Charges for Services	\$ 7	\$ -	\$ -	\$ -
Interest					
361.10-00	Interest on Investments	-	-	1,798	2,280
361.10-23	Bankunitied PUB FD Sav	1,856	3,447	-	-
361.20-00	State Board Interest	-	2,890	-	-
	Interest	\$ 1,856	\$ 6,337	\$ 1,798	\$ 2,280
Miscellaneous					
366.90-55	Public Art Developer Cont.	37,840	21,047	30,000	30,000
366.90-76	City Owned Land Sales	78,355	-	-	10,000
369.40-34	Cultural	14,280	-	-	-
369.90-00	Other Misc Revenue	-	1	-	-
	Miscellaneous	\$ 130,475	\$ 21,048	\$ 30,000	\$ 40,000
Non-Revenues					
Transfers					
381.10-01	General Fund	107,848	-	-	-
	Total Transfers	\$ 107,848	\$ -	\$ -	\$ -
Reserves					
389.01-00	Cash Carryover	-	-	100,531	105,970
	Total Reserves	\$ -	\$ -	\$ 100,531	\$ 105,970
	Total Non-Revenue	\$ 107,848	\$ -	\$ 100,531	\$ 105,970
	Department Total	\$ 240,186	\$ 27,385	\$ 132,329	\$ 148,250

Special Program Funds Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	-	-	-	-
Operating Expenditures	22,759	10,980	12,329	13,250
Capital Outlay	78,250	228,250	70,000	85,000
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	50,000	50,000
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 101,009	\$ 239,230	\$ 132,329	\$ 148,250

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Public Art Fund	101,009	59,230	72,329	88,250
Land Preservation Fund	-	180,000	10,000	10,000
Employee Benefit Cost Deferral	-	-	50,000	50,000
Total Expenditures	\$ 101,009	\$ 239,230	\$ 132,329	\$ 148,250

Special Program Funds - Expenditures

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
34	Other Contractual Service	4,855	-	-	-	-	0.0%
46	Repairs & Maintenance	15,655	1,906	5,639	5,750	111	2.0%
48	Promotional Activities	272	3,500	2,500	2,500	-	0.0%
52	Operating Supplies	1,977	5,574	4,190	5,000	810	19.3%
	Operating Expenditures	\$ 22,759	\$ 10,980	\$ 12,329	\$ 13,250	\$ 921	7.5%
61	Land	-	180,000	10,000	10,000	-	0.0%
63	Improvements O/T Building	78,250	48,250	60,000	75,000	15,000	25.0%
	Capital Outlay	\$ 78,250	\$ 228,250	\$ 70,000	\$ 85,000	\$ 15,000	21.4%
91	Transfers	-	-	50,000	50,000	-	0.0%
	Non-Operating	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	0.0%
	Department Total	\$ 101,009	\$ 239,230	\$ 132,329	\$ 148,250	\$ 15,921	12.0%

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 180,091	\$ 122,901	\$ 125,359	\$ 127,866	\$ 130,423
<u>Revenues:</u>					
Contributions/Donations	30,000	30,000	30,000	30,000	30,000
Misc/Interest Earnings	1,060	2,458	2,507	2,557	2,608
Total Revenues	31,060	32,458	32,507	32,557	32,608
Total Sources	211,151	155,359	157,866	160,423	163,031
<u>Expenditures:</u>					
Operating Services	13,250	10,000	10,000	10,000	10,000
Capital Outlay	75,000	20,000	20,000	20,000	20,000
Total Expenditures	88,250	30,000	30,000	30,000	30,000
Ending Fund Balance - Projected	\$ 122,901	\$ 125,359	\$ 127,866	\$ 130,423	\$ 133,031

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 26,713	\$ 26,713	\$ 27,247	\$ 27,792	\$ 28,348
<u>Revenues:</u>					
City Owned Land Sales	10,000	-	-	-	-
Misc/Interest Earnings	-	534	545	556	567
Total Revenues	10,000	534	545	556	567
Total Sources	36,713	27,247	27,792	28,348	28,915
<u>Expenditures:</u>					
Available for Land Preservation	10,000	-	-	-	-
Total Expenditures	10,000	-	-	-	-
Ending Fund Balance - Projected	\$ 26,713	\$ 27,247	\$ 27,792	\$ 28,348	\$ 28,915

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 130,188	\$ 81,408	\$ 33,036	\$ 33,697	\$ 34,371
<u>Revenues:</u>					
Misc/Interest Earnings	1,220	1,628	661	674	687
Total Revenues	1,220	1,628	661	674	687
Total Sources	131,408	83,036	33,697	34,371	35,058
<u>Expenditures:</u>					
General Employee Health, Dental and Life Insurance Increases	50,000	50,000	-	-	-
Total Expenditures	50,000	50,000	-	-	-
Ending Fund Balance - Projected	\$ 81,408	\$ 33,036	\$ 33,697	\$ 34,371	\$ 35,058

FY 2025 Annual Budget Capital Project Funds



Capital Project Funds Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Taxes	3,635,922	3,699,497	3,751,402	3,690,000
Intergovernmental	395,235	920,345	-	-
Charges for Services	61,370	4,406	64,137	640,504
Interest	(197,232)	295,678	73,144	106,134
Miscellaneous	-	8,297	-	-
Non-Revenues - Transfers, Reserves, Debt Proceeds	1,096,880	250,000	523,104	498,884
Total Revenues	\$ 4,992,175	\$ 5,178,223	\$ 4,411,787	\$ 4,935,522

Percentage of Revenues by Source

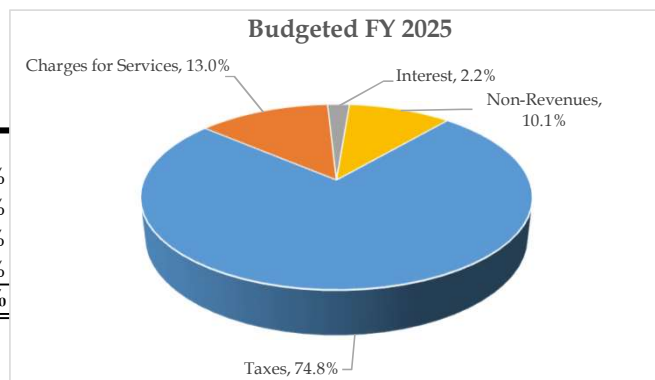
Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Taxes	72.8%	71.4%	85.0%	74.8%
Intergovernmental	7.9%	17.8%	0.0%	0.0%
Charges for Services	1.2%	0.1%	1.5%	13.0%
Interest	-3.9%	5.7%	1.6%	2.2%
Miscellaneous	0.0%	0.2%	0.0%	0.0%
Non-Revenues - Transfers, Reserves, Debt Proceeds	22.0%	4.8%	11.9%	10.1%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Capital Project Funds Revenue Summary

Comparison by Source

	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
Taxes	3,751,402	3,690,000	(61,402)	-1.6%
Charges for Services	64,137	640,504	576,367	898.6%
Interest	73,144	106,134	32,990	45.1%
Non-Revenues - Transfers, Reserves, Debt Proceeds	523,104	498,884	(24,220)	-4.6%
Total Revenues	\$ 4,411,787	\$ 4,935,522	\$ 523,735	11.9%

Source	Percentage
Taxes	74.8%
Charges for Services	13.0%
Interest	2.2%
Non-Revenues	10.1%
Total	100.0%



Capital Project Funds Revenue Summary

Revenues by Fund

Fund	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Capital Project Fund	250,783	264,914	250,000	250,000
Sidewalk Improvement Fund	(106,755)	67,660	100,000	100,000
One Cent Local Option Sales Tax	4,848,147	4,845,649	4,061,787	4,585,522
Total Revenues	\$ 4,992,175	\$ 5,178,223	\$ 4,411,787	\$ 4,935,522

Percentage of Revenues by Fund

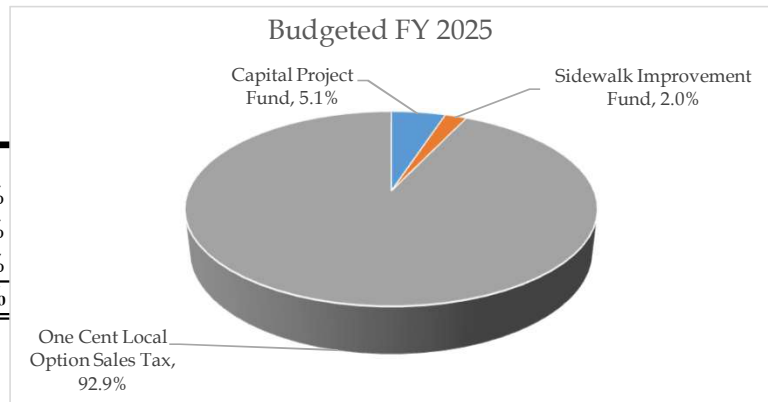
Fund	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Capital Project Fund	5.0%	5.1%	5.7%	5.1%
Sidewalk Improvement Fund	-2.1%	1.3%	2.3%	2.0%
One Cent Local Option Sales Tax	97.1%	93.6%	92.0%	92.9%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Capital Project Funds Revenue Summary

Comparison by Fund

Revenue by Fund	Budgeted FY 2024	Budgeted FY 2025	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	4,061,787	4,585,522	523,735	12.9%
Total Revenues	\$ 4,411,787	\$ 4,935,522	\$ 523,735	11.9%

Revenue by Fund	Percentage
Capital Project Fund	5.1%
Sidewalk Improvement Fund	2.0%
One Cent Local Option Sales Tax	92.9%
Total	100.0%



Capital Project Funds - Revenues

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Taxes					
312.06-00	One Cent Local Option Sales Tax	3,635,922	3,699,497	3,751,402	3,690,000
	Taxes	\$ 3,635,922	\$ 3,699,497	\$ 3,751,402	\$ 3,690,000
Intergovernmental					
334.40-01	Dept of Transportation	-	814,830		
334.40-02	DEP - Spoil Site Funding	113,632	105,515	-	-
335.18-01	Half-Cent Sales Tax	2	-	-	-
337.40-02	Anclote River Dredging	214,176	-	-	-
337.40-09	County-Diston Study	67,425	-	-	-
	Intergovernmental	\$ 395,235	\$ 920,345	\$ -	\$ -
Charges for Services					
342.20-00	Fire Protection Services	11,370	4,406	64,137	640,504
342.40-00	Emergency Service Fees	50,000	-	-	-
		\$ 61,370	\$ 4,406	\$ 64,137	\$ 640,504
Interest					
361.10-00	Interest on Investments	5,583	44,692	73,144	106,134
361.10-05	Unrealized Gain (Loss)	(223,378)	145,444	-	-
361.10-23	Bankunited PUB FD Sav	2,492	1,581	-	-
361.10-24	BOA	161	223	-	-
361.20-00	State Board Interest	4,262	51,198	-	-
361.30-01	Certificate of Deposit	856	-	-	-
361.40-01	Federal Farm Credit Bank	3,159	5,379	-	-
361.40-02	Federal Home Loan Bank	10,100	16,413	-	-
361.50-01	Treasury Bills	-	30,748	-	-
361.80-01	FMI VT 1-3 yr High Quality	(57)	-	-	-
361.80-02	FMI VT Intermed. High Quality	(410)	-	-	-
	Interest	\$ (197,232)	\$ 295,678	\$ 73,144	\$ 106,134
Miscellaneous					
369.90-52	Settle-Auto Parts	-	8,297	-	-
		\$ -	\$ 8,297	\$ -	\$ -
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	100,000
	Transfers	250,000	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	-	-	273,104	248,884
	Reserves	-	-	273,104	248,884
	Total Non-Revenues	\$ 1,096,880	\$ 250,000	\$ 523,104	\$ 498,884
	Department Total	\$ 4,992,175	\$ 5,178,223	\$ 4,411,787	\$ 4,935,522

Capital Project Funds Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capital Outlay	3,463,526	3,155,901	3,696,666	4,460,000
Debt Service	418,232	445,859	615,121	375,522
Grants & Aids	-	-	-	-
Transfers	100,000	100,000	100,000	100,000
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 3,981,758	\$ 3,701,760	\$ 4,411,787	\$ 4,935,522

Expenditures by Fund

Fund	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Capital Project Fund	225,134	42,965	250,000	250,000
Sidewalk Improvement Fund	100,000	100,000	100,000	100,000
One Cent Local Option Sales Tax	3,656,624	3,558,795	4,061,787	4,585,522
Total Expenditures	\$ 3,981,758	\$ 3,701,760	\$ 4,411,787	\$ 4,935,522

Capital Project Funds - Expenditures

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
62	Buildings	15,573	75,965	1,300,000	2,200,000	900,000	69.2%
63	Improvements O/T Building	1,932,060	2,582,630	1,560,000	1,700,000	140,000	9.0%
64	Machinery & Equipment	1,515,893	497,306	836,666	560,000	(276,666)	-33.1%
	Capital Outlay	\$ 3,463,526	\$ 3,155,901	\$ 3,696,666	\$ 4,460,000	\$ 763,334	20.6%
71	Principal	377,757	396,264	571,396	347,001	(224,395)	-39.3%
72	Interest	40,475	49,595	43,725	28,521	(15,204)	-34.8%
	Debt Service	\$ 418,232	\$ 445,859	\$ 615,121	\$ 375,522	\$ (239,599)	-39.0%
91	Transfers	100,000	100,000	100,000	100,000	-	0.0%
	Transfers	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
	Department Total	\$ 3,981,758	\$ 3,701,760	\$ 4,411,787	\$ 4,935,522	\$ 523,735	11.9%

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 92,805	\$ 92,805	\$ 92,805	\$ 92,805	\$ 92,805
Revenues:					
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	342,805	342,805	342,805	342,805	342,805
Expenditures/Projects:					
Transportation:					
Sidewalk Improvements/ Annual	100,000	100,000	100,000	100,000	100,000
Street Paving/ Annual	150,000	-	150,000	-	150,000
Brick Street & Road Reconstruction	-	150,000	-	150,000	-
Total Expenditures/Projects	250,000	250,000	250,000	250,000	250,000
Ending Fund Balance - Projected	\$ 92,805	\$ 92,805	\$ 92,805	\$ 92,805	\$ 92,805

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 1,652,630	\$ 1,568,764	\$ 1,500,139	\$ 1,430,142	\$ 1,358,745
<u>Revenues:</u>					
Interest Earnings	16,134	31,375	30,003	28,603	27,175
Total Revenues	16,134	31,375	30,003	28,603	27,175
Total Sources	1,668,764	1,600,139	1,530,142	1,458,745	1,385,920
<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 Fund Balance - Projected	\$ 1,568,764	\$ 1,500,139	\$ 1,430,142	\$ 1,358,745	\$ 1,285,920

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance - Projected	\$ 1,773,038	\$ 1,608,020	\$ 1,288,702	\$ 3,610,425	\$ 6,524,590
Revenues:					
One Cent Local Option Sales Tax	3,690,000	3,800,700	3,914,721	4,032,163	4,153,128
Intergovernmental - Fire Reserve at County	640,504	40,504	23,891	23,891	5,580
Interest Earnings	90,000	90,000	90,000	90,000	90,000
Total Revenues	4,420,504	3,931,204	4,028,612	4,146,054	4,248,708
Total Sources	6,193,542	5,539,224	5,317,314	7,756,479	10,773,298
Expenditures:					
Public Safety:					
Fire Station 70 Replacement Construction	2,200,000	-	-	-	-
Police Vehicles	500,000	525,000	550,000	575,000	600,000
Police Radio System Upgrade	480,000	-	-	-	-
Fire- Replacement Staff Vehicles	60,000	60,000	60,000	60,000	60,000
Fire Truck Reserve	-	250,000	250,000	250,000	250,000
Bunker Gear	170,000	-	-	-	-
Fire Truck Lease 2022	196,889	196,889	196,889	196,889	-
Fire Truck Lease 2021	178,633	178,633	-	-	-
Public Safety Total	3,785,522	1,210,522	1,056,889	1,081,889	910,000
Transportation:					
Brick Street & Road Reconstruction Program	150,000	150,000	150,000	150,000	150,000
Orange Street Construction	-	990,000	-	-	-
River and Bayou Dredging	-	1,000,000	-	-	-
Sponge Docks Flood Abatement	-	900,000	500,000	-	-
Transportation Total	150,000	3,040,000	650,000	150,000	150,000
Culture & Recreation:					
Discovery Park Playground	650,000	-	-	-	-
Culture & Recreation Total	650,000	-	-	-	-
Total Expenditures/Projects	4,585,522	4,250,522	1,706,889	1,231,889	1,060,000
Ending Fund Balance - Projected	\$ 1,608,020	\$ 1,288,702	\$ 3,610,425	\$ 6,524,590	\$ 9,713,298

FY 2025 Annual Budget Enterprise Funds



Sanitation Fund

Sanitation

Department Summary

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

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

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

Goals & Objectives

Goal 1: Achieve operational excellence & deliver professional services

Objective 1: Provide exemplary customer service.

Objective 2: Look for ways to improve services.

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

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

Objective 2: Search for new opportunities and trends.

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

Objective 1: Supply required information in a timely manner.

Objective 2: Keep accurate and updated records.

Goal 4: Keep vehicles and equipment in good operating condition

Objective 1: Conduct daily checks on equipment/vehicles.

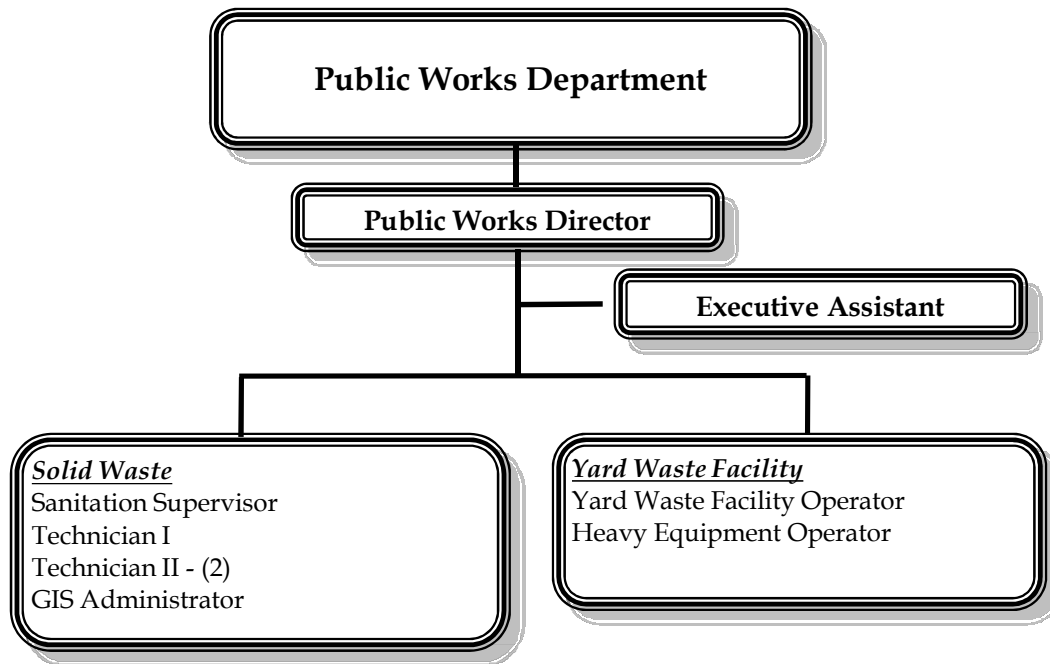
Objective 2: Schedule routine preventative maintenance with the Vehicle Maintenance Division.

Sanitation

Performance Measures

<u>Solid Waste</u>	FY22	FY23	FY24*	FY25 Goal
Refuse - Residential	7,961	8,107	8,250	8,300
Refuse - Commercial	655	667	680	700
Recycling - Residential	8,125	8,236	8,260	8,300
Recycling - Rcommercial	21	21	21	21
Recycling Collected by Staff (44 gal)	410	422	420	450
Garbage Collected by Staff (44 gal)	10,218	10,323	10,500	10,500
Recycling Bins Delivered	539	546	546	550
Service Orders Completed	2,826	2,853	2,890	2,900
<u>Yard Waste</u>	FY22	FY23	FY24*	FY25 Goal
Total Material Received (Tons)	7,948	8,138	8,138	8,300
Total Material Moved (Tons)	8,033	8,112	8,112	8,300
Total Unprocessed Material (Tons)	21	21	26	N/A
*FY24 estimates as of 8/31				

Sanitation Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
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	0.80
Technician II	1.00	1.00	1.00	2.00
CrewLeader	-	-	-	1.00
Total	5.55	5.55	5.55	5.55
Yard Waste:				
Heavy Equipment Operator	1.00	2.00	2.00	2.00
Technician II	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 2025:

*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

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

Sanitation Revenue/Expense Summary

Revenues by Source

	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental	798	18,452	-	-
Charges for Services	6,745,130	7,961,649	8,077,723	8,221,175
Interest	(38,072)	91,792	21,735	45,136
Miscellaneous	14,759	17	-	-
Non-Revenue				
Reserves	-	-	-	-
Total Non-Revenue	-	-	-	-
Total Revenue	\$ 6,722,615	\$ 8,071,910	\$ 8,099,458	\$ 8,266,311

Expenditures by Category

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	650,034	627,672	668,138	728,881
Operating Expenditures	5,662,346	7,062,894	6,765,102	6,727,807
Capital Outlay	-	-	-	78,057
Transfers	498,505	302,184	646,218	643,294
Reserves/Other	(17,699)	5,744	20,000	88,272
Total Expenditures	\$ 6,793,186	\$ 7,998,494	\$ 8,099,458	\$ 8,266,311

Sanitation Fund Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental	798	18,452	-	-
Charges for Services	6,745,130	7,961,649	8,077,723	8,221,175
Interest	(38,072)	91,792	21,735	45,136
Miscellaneous	14,759	17	-	-
Non-Revenues - Reserves	-	-	-	-
Total Revenues	\$ 6,722,615	\$ 8,071,910	\$ 8,099,458	\$ 8,266,311

Percentage of Revenues by Source

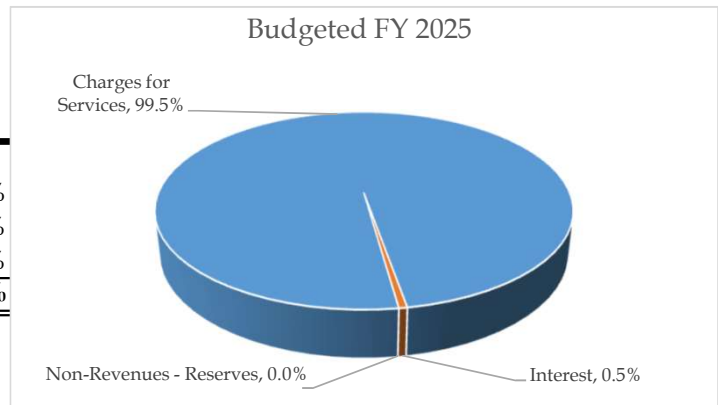
Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental	0.0%	0.2%	0.0%	0.0%
Charges for Services	100.3%	98.6%	99.7%	99.5%
Interest	-0.6%	1.2%	0.3%	0.5%
Miscellaneous	0.2%	0.0%	0.0%	0.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	0.0%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Sanitation Fund Revenue Summary

Comparison by Source

	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
Charges for Services	8,077,723	8,221,175	143,452	1.8%
Interest	21,735	45,136	23,401	107.7%
Non-Revenues - Reserves	-	-	-	0.0%
Total Revenues	\$ 8,099,458	\$ 8,266,311	\$ 166,853	2.1%

Source	Percentage
Charges for Services	99.5%
Interest	0.5%
Non-Revenues - Reserves	0.0%
Total	100.0%



Sanitation Fund - Revenues

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental					
331.50-26	FEMA - COVID-19	798	-	-	-
331.50-27	FEMA - Hurricane Ian	-	18,452	-	-
	Intergovernmental	\$ 798	\$ 18,452	\$ -	\$ -
Charges for Services					
343.41-01	Sanitation Fees	5,124,171	6,112,852	6,395,412	6,402,898
343.41-03	Penalties	50,613	56,200	55,000	54,000
343.41-06	Recycling Fees	863,386	936,050	924,511	960,007
343.41-10	Revenue Write-Off	(247)	(784)	-	-
343.41-11	Yard Waste Recycling - City	125,682	125,972	125,000	124,000
343.41-12	Yard Waste Tipping Fees	485,047	633,547	490,000	536,760
343.41-13	Yard Waste Other	-	240	100	1,000
343.41-14	Yard Waste Container	86,369	89,832	80,000	119,490
343.41-15	Yard Waste Billing Fee	695	650	900	700
343.41-17	Yard Waste Tipping Fees - City	7,690	6,385	6,800	22,320
343.41-18	Code Enforcement - Lot Clearing	-	93	-	-
347.40-03	Off Duty Employees	1,724	612	-	-
		\$ 6,745,130	\$ 7,961,649	\$ 8,077,723	\$ 8,221,175
Interest					
361.10-00	Interest on Investments	271	6,674	21,735	45,136
361.10-05	Unrealized Gain (Loss)	(61,299)	28,791	-	-
361.10-10	Yard Waste Billing	123	191	-	-
361.10-23	Bankunited PUB FD Sav	2,657	999	-	-
361.10-24	BOA	106	191	-	-
361.20-00	State Board Interest	4,901	9,983	-	-
361.30-01	Certificate of Deposit	923	-	-	-
361.40-01	Federal Farm Credit Bank	3,861	5,048	-	-
361.40-02	Federal Home Loan Bank	3,928	17,750	-	-
361.40-04	Federal Home Loan MTG COR	-	750	-	-
361.50-01	Treasury Bills	8,352	21,415	-	-
361.80-02	FMIVT Intermediate High Quality	(1,895)	-	-	-
	Interest	\$ (38,072)	\$ 91,792	\$ 21,735	\$ 45,136
Miscellaneous					
369.40-13	Yard Waste	567	-	-	-
369.90-00	Other Miscellaneous Revenue	14,192	17	-	-
	Miscellaneous	\$ 14,759	\$ 17	\$ -	\$ -
Reserves					
389.01-00	Cash Carryover	-	-	-	-
	Reserves	\$ -	\$ -	\$ -	\$ -
	Department Total	\$ 6,722,615	\$ 8,071,910	\$ 8,099,458	\$ 8,266,311

Sanitation Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	650,034	627,672	668,138	728,881
Operating Expenditures	5,662,346	7,062,894	6,765,102	6,727,807
Capital Outlay	-	-	-	78,057
Transfers	498,505	302,184	646,218	643,294
Reserves/Other	(17,699)	5,744	20,000	88,272
Total Expenditures	\$ 6,793,186	\$ 7,998,494	\$ 8,099,458	\$ 8,266,311

Percentage of Expenditures by Category

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	9.6%	7.8%	8.3%	8.8%
Operating Expenditures	83.4%	88.3%	83.5%	81.4%
Capital Outlay	0.0%	0.0%	0.0%	0.9%
Transfers	7.3%	3.8%	8.0%	7.8%
Reserves/Other	-0.3%	0.1%	0.2%	1.1%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Sanitation Fund Expenditure Summary

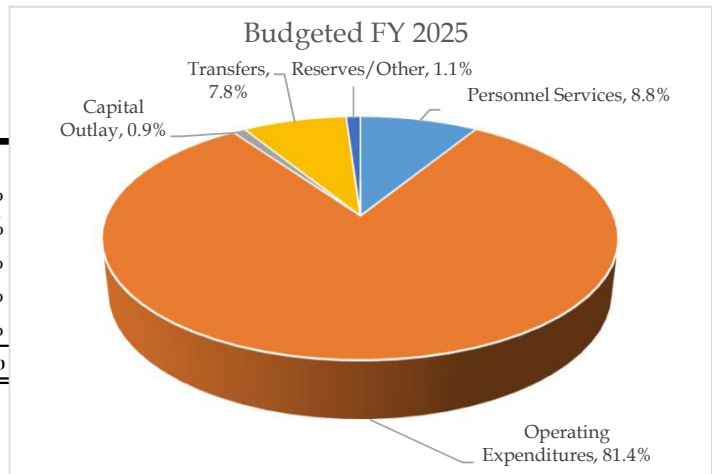
Comparison by Category

	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
Personnel Services	668,138	728,881	60,743	9.1%
Operating Expenditures	6,765,102	6,727,807	(37,295)	-0.6%
Capital Outlay	-	78,057	78,057	100.0%
Transfers	646,218	643,294	(2,924)	-0.5%
Reserves/Other	20,000	88,272	68,272	341.4%
Total Expenditures	\$ 8,099,458	\$ 8,266,311	\$ 166,853	2.1%

Expenditure Classification

Percentage

Personnel Services	8.8%
Operating Expenditures	81.4%
Capital Outlay	0.9%
Transfers	7.8%
Reserves/Other	1.1%
Total	100.0%



Sanitation Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Solid Waste	5,441,883	6,106,859	6,672,261	6,707,293
Landfill Closing	54,193	68,492	15,250	15,250
Recycling	691,416	749,189	770,426	800,006
Yard Waste	594,501	1,073,324	626,521	733,762
Lot Clearing	11,193	630	15,000	10,000
Total Expenditures	\$ 6,793,186	\$ 7,998,494	\$ 8,099,458	\$ 8,266,311

Percentage of Expenditures by Division/Program

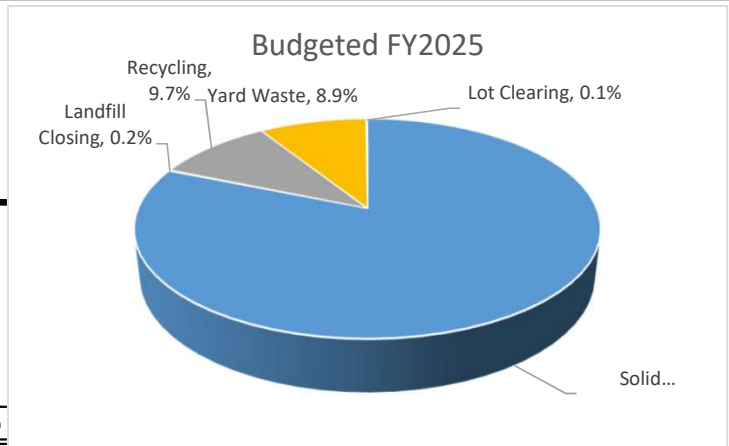
Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Solid Waste	80.1%	76.3%	82.4%	81.1%
Landfill Closing	0.8%	0.9%	0.2%	0.2%
Recycling	10.2%	9.4%	9.5%	9.7%
Yard Waste	8.7%	13.4%	7.7%	8.9%
Lot Clearing	0.2%	0.0%	0.2%	0.1%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Sanitation Fund Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
Solid Waste	6,672,261	6,707,293	35,032	0.5%
Landfill Closing	15,250	15,250	-	0.0%
Recycling	770,426	800,006	29,580	3.8%
Yard Waste	626,521	733,762	107,241	17.1%
Lot Clearing	15,000	10,000	(5,000)	-33.3%
Total Expenditures	\$ 8,099,458	\$ 8,266,311	\$ 166,853	2.1%

Division	Percentage
Solid Waste	81.1%
Landfill Closing	0.2%
Recycling	9.7%
Yard Waste	8.9%
Lot Clearing	0.1%
Total	100.0%



Sanitation Fund - Expenditures

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	28,972	31,306	33,396	36,068	2,672	8.0%
12	Regular Salaries & Wages	381,767	345,237	405,009	436,429	31,420	7.8%
14	Overtime	52,430	67,767	28,000	28,000	-	0.0%
15	Special Pay	5,651	6,447	4,740	4,740	-	0.0%
21	FICA Taxes	34,746	33,375	35,675	38,295	2,620	7.3%
22	Retirement Contribution	42,258	38,809	42,468	45,537	3,069	7.2%
23	Life & Health Insurance	96,992	92,919	107,563	121,626	14,063	13.1%
24	Worker's Compensation	11,292	11,965	11,287	18,186	6,899	61.1%
26	Other Employee Benefits	(4,074)	(153)	-	-	-	0.0%
	Personnel Services	\$ 650,034	\$ 627,672	\$ 668,138	\$ 728,881	60,743	9.1%
31	Professional Services	19,812	45,270	18,042	10,042	(8,000)	-44.3%
32	Accounting & Auditing	4,756	4,583	4,000	4,000	-	0.0%
34	Other Contractual Service	5,245,437	6,456,686	6,410,130	6,381,118	(29,012)	-0.5%
40	Travel Per Diem	720	4,503	2,720	2,720	-	0.0%
41	Communication Services	3,486	4,359	4,163	4,163	-	0.0%
43-01	Water/Sewer Service	1,292	4,441	671	3,614	2,943	438.6%
43-02	Electric Service	990	1,148	1,510	1,171	(339)	-22.5%
44	Rents & Leases	3,759	59,654	10,050	10,050	-	0.0%
45	Insurance	1,049	37,314	63,468	70,345	6,877	10.8%
46	Repairs & Maintenance	6,398	37,238	8,425	6,425	(2,000)	-23.7%
46-04	Vehicle Maintenance Repairs	108,554	76,983	47,975	43,750	(4,225)	-8.8%
47	Printing & Binding	-	219	300	300	-	0.0%
49	Other Current Charges	148,091	148,364	148,091	148,091	-	0.0%
51	Office Supplies	114	598	450	450	-	0.0%
52	Operating Supplies	18,364	46,739	14,625	16,925	2,300	15.7%
52-11	Vehicle Fuel	26,731	24,993	27,110	21,271	(5,839)	-21.5%
53	Road Materials	-	-	2,072	2,072	-	0.0%
54	Books-Publ-Subscriptions	-	370	300	300	-	0.0%
55	Training	574	1,173	1,000	1,000	-	0.0%
59	Depreciation	72,219	108,259	-	-	-	0.0%
	Operating Expenditures	\$ 5,662,346	\$ 7,062,894	\$ 6,765,102	\$ 6,727,807	(37,295)	-0.6%
63	Improvements O/T Building	-	-	-	48,057	48,057	100.0%
64	Machinery & Equipment	-	-	-	30,000	30,000	100.0%
	Capital Outlay	\$ -	\$ -	\$ -	\$ 78,057	78,057	100.0%
91	Transfers	498,505	302,184	646,218	643,294	(2,924)	-0.5%
93	Refuse	1,020	3,558	20,000	25,000	5,000	25.0%
99	Non-Operating	(18,719)	2,186	-	63,272	63,272	0.0%
	Non-Operating	\$ 480,806	\$ 307,928	\$ 666,218	\$ 731,566	65,348	9.8%
	Department Total	\$ 6,793,186	\$ 7,998,494	\$ 8,099,458	\$ 8,266,311	166,853	2.1%

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Net Position - Projected	\$ 1,435,870	\$ 1,435,870	\$ 1,496,948	\$ 1,607,745	\$ 1,772,333
Revenues:					
Sanitation/Recycling Fees	7,362,905	7,627,970	7,902,576	8,187,069	8,481,804
Yard Waste Tipping Fees	536,760	556,083	576,102	596,842	618,328
Other Yard Waste Fees	267,510	275,535	283,801	292,315	301,085
Delinquent Fees	54,000	54,270	54,541	54,814	55,088
Interest Earnings	45,136	28,717	29,939	32,155	35,447
Total Revenues	8,266,311	8,542,575	8,846,959	9,163,195	9,491,751
Total Sources	9,702,181	9,978,445	10,343,907	10,770,940	11,264,084
Expenditures/Projects:					
Personnel	728,881	750,747	773,270	796,468	820,362
Operating	6,727,807	6,929,641	7,137,530	7,351,656	7,572,206
Interest	25,000	20,000	20,000	20,000	20,000
Transfers Out	643,294	681,109	705,362	730,483	756,504
Capital:					
City Wide Trash Receptical Replacement	48,057	-	-	-	-
Utility Vehicle, Kubota	30,000	-	-	-	-
Capital Outlay	-	100,000	100,000	100,000	100,000
Reserve for Fund Balance	63,272	-	-	-	-
Total Expenditures/Projects	8,266,311	8,481,497	8,736,162	8,998,607	9,269,072
Ending Net Position - Projected	\$ 1,435,870	\$ 1,496,948	\$ 1,607,745	\$ 1,772,333	\$ 1,995,012

Water-Sewer Fund Summary

Water-Sewer Revenue/Expense Summary

Revenues by Source

	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental	55,810	79,293	-	-
Charges for Services	18,037,601	18,671,188	18,499,740	21,716,398
Interest	(222,854)	491,182	250,000	330,988
Miscellaneous	1,815	22,520	-	-
Non-Revenue				
Debt Proceeds	-	-	-	4,000,000
Reserves	-	-	1,784,914	189,191
Total Non-Revenue	-	-	1,784,914	4,189,191
Total Revenue	\$ 17,872,372	\$ 19,264,183	\$ 20,534,654	\$ 26,236,577

Expenditures by Category

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	5,952,096	6,362,036	7,383,676	7,896,503
Operating Expenditures	7,560,488	8,712,780	6,633,232	7,063,197
Capital Outlay	-	-	2,932,966	7,429,145
Debt Service	1,050,877	1,016,113	2,044,801	2,043,300
Transfers	1,499,428	1,438,123	1,479,979	1,742,432
Reserves/Other	(49,424)	21,791	60,000	62,000
Total Expenditures	\$ 16,013,465	\$ 17,550,843	\$ 20,534,654	\$ 26,236,577

Water-Sewer Fund Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental	55,810	79,293	-	-
Charges for Services	18,037,601	18,671,188	18,499,740	21,716,398
Interest	(222,854)	491,182	250,000	330,988
Miscellaneous	1,815	22,520	-	-
Non-Revenues - Debt Proceeds & Reserves	-	-	1,784,914	4,189,191
Total Revenues	\$ 17,872,372	\$ 19,264,183	\$ 20,534,654	\$ 26,236,577

Percentage of Revenues by Source

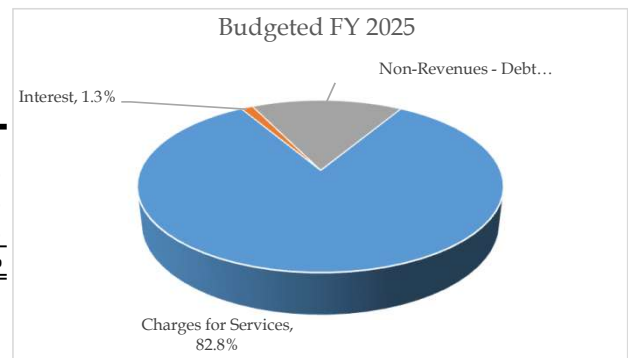
Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental	0.3%	0.4%	0.0%	0.0%
Charges for Services	100.9%	96.9%	90.1%	82.8%
Interest	-1.2%	2.6%	1.2%	1.3%
Miscellaneous	0.0%	0.1%	0.0%	0.0%
Non-Revenues - Debt Proceeds & Reserves	0.0%	0.0%	8.7%	15.9%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Water-Sewer Fund Revenue Summary

Comparison by Source

	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
Charges for Services	18,499,740	21,716,398	3,216,658	17.4%
Interest	250,000	330,988	80,988	32.4%
Non-Revenues - Debt Proceeds & Reserves	1,784,914	4,189,191	2,404,277	134.7%
Total Revenues	\$ 20,534,654	\$ 26,236,577	\$ 5,701,923	27.8%

Source	Percentage
Charges for Services	82.8%
Interest	1.3%
Non-Revenues - Debt Proceeds & Reserves	15.9%
Total	100.0%



Water-Sewer Fund - Revenues

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental					
331.50-25	ARPA-CSLFRF	21,327	79,293	-	-
331.50-26	FEMA-COVID-19	9,597	-	-	-
337.30-01	SWFMD Grant	24,886	-	-	-
	Intergovernmental	\$ 55,810	\$ 79,293	\$ -	\$ -
Charges for Services					
343.61-01	Water Sales	10,135,787	10,387,145	10,273,873	12,069,622
343.61-02	Water Meter Connection Fee	33,837	30,905	37,925	33,034
343.61-03	Effluent Sales	492,704	506,376	442,075	529,780
343.61-04	Water Turn On Fees	45,105	36,775	45,100	38,250
343.61-05	Sewer Sales	6,772,633	7,056,995	6,951,866	8,278,605
343.61-06	Sewer Connection Fees	36,554	27,559	36,400	38,780
343.61-07	Delinquent Penalty Water	90,465	95,583	92,250	96,000
343.61-08	Delinquent Penalty Sewer	63,695	60,629	66,625	63,678
343.61-09	Backflow Maintenance Fee	322,298	329,722	319,914	335,682
343.61-10	Revenue Write-Off Water	(66,504)	(15,741)	-	-
343.61-11	Revenue Write-Off Sewer	(88,970)	(81,979)	-	-
343.61-12	Backflow Assembly Charge	15,365	17,712	15,750	18,125
343.61-16	Effluent Connection Fees	2,800	10,600	12,375	8,700
343.61-20	Grease Waste Mon Chg	6,895	6,945	7,500	7,100
343.62-01	Additional Tap-in - Water	-	-	350	350
343.62-02	Additional Tap-in - Sewer	1,725	5,745	2,100	2,000
343.65-01	Miscellaneous	-	49	-	-
343.65-03	Administration Fees	190,192	190,192	190,192	190,192
343.65-04	Admin. Fees W/S Connection	5,021	8,277	5,445	6,500
343.65-22	Inventory Adjustment	(22,001)	(2,301)	-	-
	Charges for Services	\$ 18,037,601	\$ 18,671,188	\$ 18,499,740	\$ 21,716,398
Interest					
361.10-00	Interest on Investments	8,121	16,024	250,000	330,988
361.10-05	Unrealized Gain (Loss)	(314,866)	143,674	-	-
361.10-23	Bankunited PUB FD Sav	3,863	-	-	-
361.10-24	BOA	403	940	-	-
361.10-71	Bond Service Fund 2013 A-1	646	8,046	-	-
361.10-72	Bond Service Fund 2013 A-2	1,811	22,247	-	-
361.20-00	State Board Interest	12,365	76,457	-	-
361.30-01	Certificate of Deposit	1,959	-	-	-
361.40-01	Federal Farm Credit Bank	11,546	20,748	-	-
361.40-02	Federal Home Loan Bank	19,173	50,421	-	-
361.40-04	Federal Home Loan MTG COR	19,262	20,110	-	-
361.47-90	FHLMC Interest/DSR 2013A-1	-	10,500	-	-
361.47-91	FHLMC Interest/DSR 2013A-2	-	41,250	-	-

Water-Sewer Fund - Revenues

Acct. #	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
361.47-92	FHLMC Interest/R&R	-	22,500	-	-
361.50-01	Treasury Bills	32,822	37,906	-	-
361.80-01	FMIVT 1-3 yr High Quality	(13,781)	-	-	-
361.80-02	FMIVT Intermediate High Quality	(23,081)	-	-	-
361.80-03	FMIVT 0-2 yr High Quality	(4,135)	-	-	-
361.91-01	Series 2013A-1	3,533	3,347	-	-
361.91-02	Series 2013A-2	17,505	17,012	-	-
	Interest	\$ (222,854)	\$ 491,182	\$ 250,000	\$ 330,988
Miscellaneous					
365.10-00	Surplus Scrap Sales	-	778	-	-
369.40-08	Treatment Plant	1,815	11,314	-	-
369.40-18	Customer Service	-	4,221	-	-
369.40-19	Sewage Collection	-	3,101	-	-
369.90-00	Other Misc. Revenue	-	3,106	-	-
	Miscellaneous	\$ 1,815	\$ 22,520	\$ -	\$ -
Debt Proceeds					
384.09-00	Bond Issue	-	-	-	4,000,000
	Debt Proceeds	-	-	-	4,000,000
Reserves					
389.01-00	Cash Carryover	-	-	1,784,914	189,191
	Reserves	\$ -	\$ -	\$ 1,784,914	\$ 189,191
	Total Non-Revenue	\$ -	\$ -	\$ 1,784,914	\$ 4,189,191
	Department Total	\$ 17,872,372	\$ 19,264,183	\$ 20,534,654	\$ 26,236,577

Water-Sewer Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	5,952,096	6,362,036	7,383,676	7,896,503
Operating Expenditures	7,560,488	8,712,780	6,633,232	7,063,197
Capital Outlay	-	-	2,932,966	7,429,145
Debt Service	1,050,877	1,016,113	2,044,801	2,043,300
Transfers	1,499,428	1,438,123	1,479,979	1,742,432
Reserves/Other	(49,424)	21,791	60,000	62,000
Total Expenditures	\$ 16,013,465	\$ 17,550,843	\$ 20,534,654	\$ 26,236,577

Percentage of Expenditures by Category

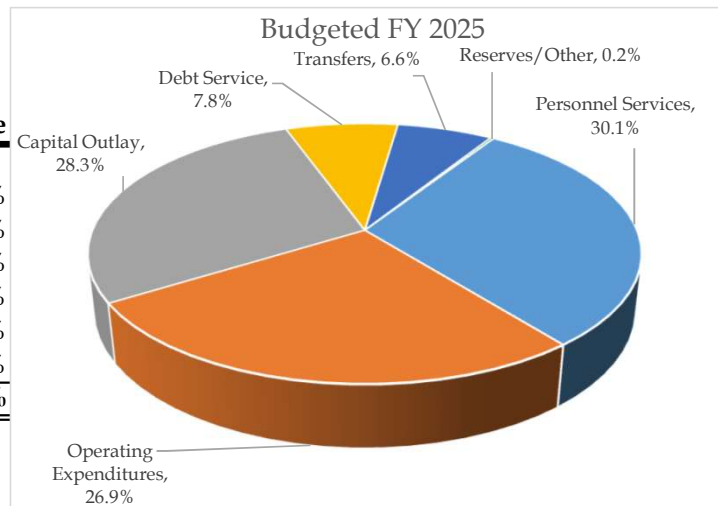
Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	37.2%	36.3%	36.0%	30.1%
Operating Expenditures	47.2%	49.6%	32.3%	26.9%
Capital Outlay	0.0%	0.0%	14.3%	28.3%
Debt Service	6.5%	5.8%	10.0%	7.8%
Transfers	9.4%	8.2%	7.2%	6.6%
Reserves/Other	-0.3%	0.1%	0.2%	0.2%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Water-Sewer Fund Expenditure Summary

Comparison by Category

	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
Personnel Services	7,383,676	7,896,503	512,827	6.9%
Operating Expenditures	6,633,232	7,063,197	429,965	6.5%
Capital Outlay	2,932,966	7,429,145	4,496,179	153.3%
Debt Service	2,044,801	2,043,300	(1,501)	-0.1%
Transfers	1,479,979	1,742,432	262,453	17.7%
Reserves/Other	60,000	62,000	2,000	3.3%
Total Revenues	\$ 20,534,654	\$ 26,236,577	\$ 5,701,923	27.8%

Expenditure Classification	Percentage
Personnel Services	30.1%
Operating Expenditures	26.9%
Capital Outlay	28.3%
Debt Service	7.8%
Transfers	6.6%
Reserves/Other	0.2%
Total	100.0%



Water-Sewer Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
IT GIS	206,615	183,923	215,688	286,681
Utility Billing	465,039	511,630	569,454	574,794
Collections	296,331	332,263	372,981	403,856
Public Services	8,997,467	10,148,825	13,987,366	19,230,034
Debt Service	1,050,063	1,016,113	2,044,801	2,043,300
Project Administration	297,971	403,107	537,088	446,504
Non-Departmental	4,699,979	4,954,982	2,807,276	3,251,408
Total Expenditures	\$ 16,013,465	\$ 17,550,843	\$ 20,534,654	\$ 26,236,577

Percentage of Expenditures by Division/Program

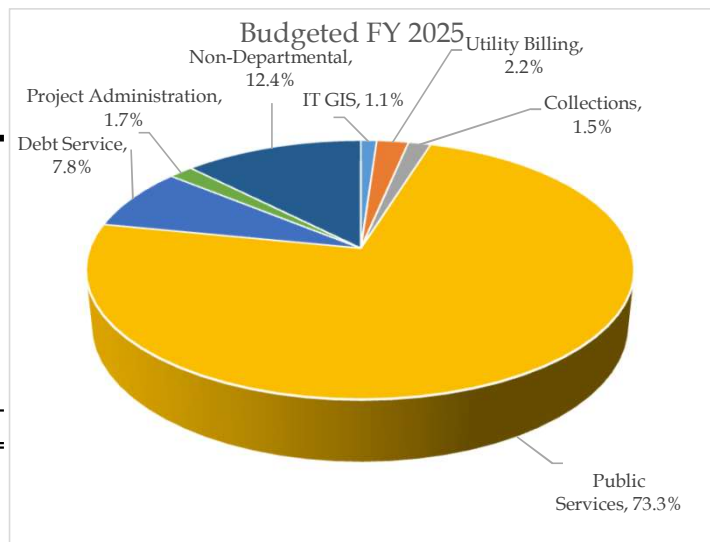
Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
IT GIS	1.3%	1.1%	1.0%	1.1%
Utility Billing	2.9%	2.9%	2.8%	2.2%
Collections	1.8%	1.9%	1.8%	1.5%
Public Services	56.2%	57.8%	68.1%	73.3%
Debt Service	6.6%	5.8%	10.0%	7.8%
Project Administration	1.9%	2.3%	2.6%	1.7%
Non-Departmental	29.3%	28.2%	13.7%	12.4%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Water-Sewer Fund Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
IT GIS	215,688	286,681	70,993	32.9%
Utility Billing	569,454	574,794	5,340	0.9%
Collections	372,981	403,856	30,875	8.3%
Public Services	13,987,366	19,230,034	5,242,668	37.5%
Debt Service	2,044,801	2,043,300	(1,501)	-0.1%
Project Administration	537,088	446,504	(90,584)	-16.9%
Non-Departmental	2,807,276	3,251,408	444,132	15.8%
Total Revenues	\$ 20,534,654	\$ 26,236,577	\$ 5,701,923	27.8%

Division/Program	Percentage
IT GIS	1.1%
Utility Billing	2.2%
Collections	1.5%
Public Services	73.3%
Debt Service	7.8%
Project Administration	1.7%
Non-Departmental	12.4%
Total	100.0%



Water-Sewer Fund - Expenditures

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	282,083	296,283	307,638	325,022	17,384	5.7%
12	Regular Salaries & Wages	3,561,139	3,769,813	4,620,327	4,919,685	299,358	6.5%
13	Other Salaries and Wages	31,583	16,015	13,234	10,738	(2,496)	-18.9%
14	Overtime	271,051	332,634	222,474	222,474	-	0.0%
15	Special Pay	94,144	116,271	101,489	103,917	2,428	2.4%
21	FICA Taxes	309,093	335,529	393,208	416,352	23,144	5.9%
22	Retirement Contribution	366,092	390,087	473,045	501,769	28,724	6.1%
23	Life & Health Insurance	878,446	870,780	1,130,850	1,247,114	116,264	10.3%
24	Worker's Compensation	156,856	131,298	121,411	149,432	28,021	23.1%
25	Unemployment Compensation	(1,125)	3,300	-	-	-	0.0%
26	Other Employee Benefits	2,734	100,026	-	-	-	0.0%
	Personnel Services	\$ 5,952,096	\$ 6,362,036	\$ 7,383,676	\$ 7,896,503	\$ 512,827	6.9%
31	Professional Services	418,237	445,680	666,400	702,507	36,107	5.4%
32	Accounting & Auditing	14,377	15,527	16,000	16,000	-	0.0%
34	Other Contractual Service	254,786	293,261	353,830	342,630	(11,200)	-3.2%
40	Travel Per Diem	21,622	21,160	28,844	27,582	(1,262)	-4.4%
41	Communication Services	68,759	64,847	68,673	69,832	1,159	1.7%
42	Freight & Postage	58,046	61,169	77,085	76,835	(250)	-0.3%
43-01	Water/Sewer Service	38,084	45,437	33,548	40,521	6,973	20.8%
43-02	Electric Service	1,315,974	1,669,297	1,552,211	1,720,803	168,592	10.9%
44	Rents & Leases	33,569	32,475	27,482	30,851	3,369	12.3%
45	Insurance	362,981	402,380	588,556	649,765	61,209	10.4%
46	Repairs & Maintenance	904,481	1,006,178	1,156,161	1,314,075	157,914	13.7%
46-04	Vehicle Maintenance Repairs	186,519	277,422	149,998	175,159	25,161	16.8%
47	Printing & Binding	1,957	2,926	3,100	3,200	100	3.2%
48	Promotional Activities	7,089	9,659	12,600	9,100	(3,500)	-27.8%
49	Other Current Charges	63,857	77,395	30,500	7,013	(23,487)	-77.0%
49-02	Interdepartment Allocation Capital	-	96,514	-	-	-	0.0%
51	Office Supplies	3,910	5,073	6,256	6,496	240	3.8%
52	Operating Supplies	1,386,359	1,616,348	1,657,940	1,616,135	(41,805)	-2.5%
52-11	Vehicle Fuel	109,931	109,647	103,483	96,042	(7,441)	-7.2%
53	Road Materials	23,219	30,916	24,500	24,800	300	1.2%
54	Books-Publ-Subscriptions	49,957	56,435	29,315	74,496	45,181	154.1%
55	Training	31,048	21,605	46,750	59,355	12,605	27.0%
59	Depreciation	2,205,726	2,351,429	-	-	-	0.0%
	Operating Expenditures	\$ 7,560,488	\$ 8,712,780	\$ 6,633,232	\$ 7,063,197	\$ 429,965	6.5%
63	Improvements O/T Building	-	-	2,653,225	7,302,645	4,649,420	175.2%
64	Machinery & Equipment	-	-	279,741	126,500	(153,241)	-54.8%
	Capital Outlay	\$ -	\$ -	\$ 2,932,966	\$ 7,429,145	\$ 4,496,179	153.3%
71	Debt Service - Principal	-	-	1,060,000	1,085,000	25,000	2.4%
72	Debt Service - Interest	1,050,877	1,016,113	984,801	958,300	(26,501)	-2.7%
	Debt Service	\$ 1,050,877	\$ 1,016,113	\$ 2,044,801	\$ 2,043,300	\$ (1,501)	-0.1%
91	Transfers	1,499,428	1,438,123	1,479,979	1,742,432	262,453	17.7%
93	Refuse	1,940	7,260	60,000	62,000	2,000	3.3%
99	Non-Operating	(51,364)	14,531	-	-	-	0.0%
	Non-Operating	\$ 1,450,004	\$ 1,459,914	\$ 1,539,979	\$ 1,804,432	\$ 264,453	17.2%
	Department Total	\$ 16,013,465	\$ 17,550,843	\$ 20,534,654	\$ 26,236,577	\$ 5,701,923	27.8%

Fund Balance Projections

Water-Sewer Fund

Revenue Description: Water-Sewer fees to maintain Water-Sewer Services
 Legal Authority: Chapter 20 of City Ordinances; FY 2024 increase 9.9%, FY 2023 3.75%, 2.75% FY 2026 thru FY 2028
 Restriction on Use: Water-Sewer Operations

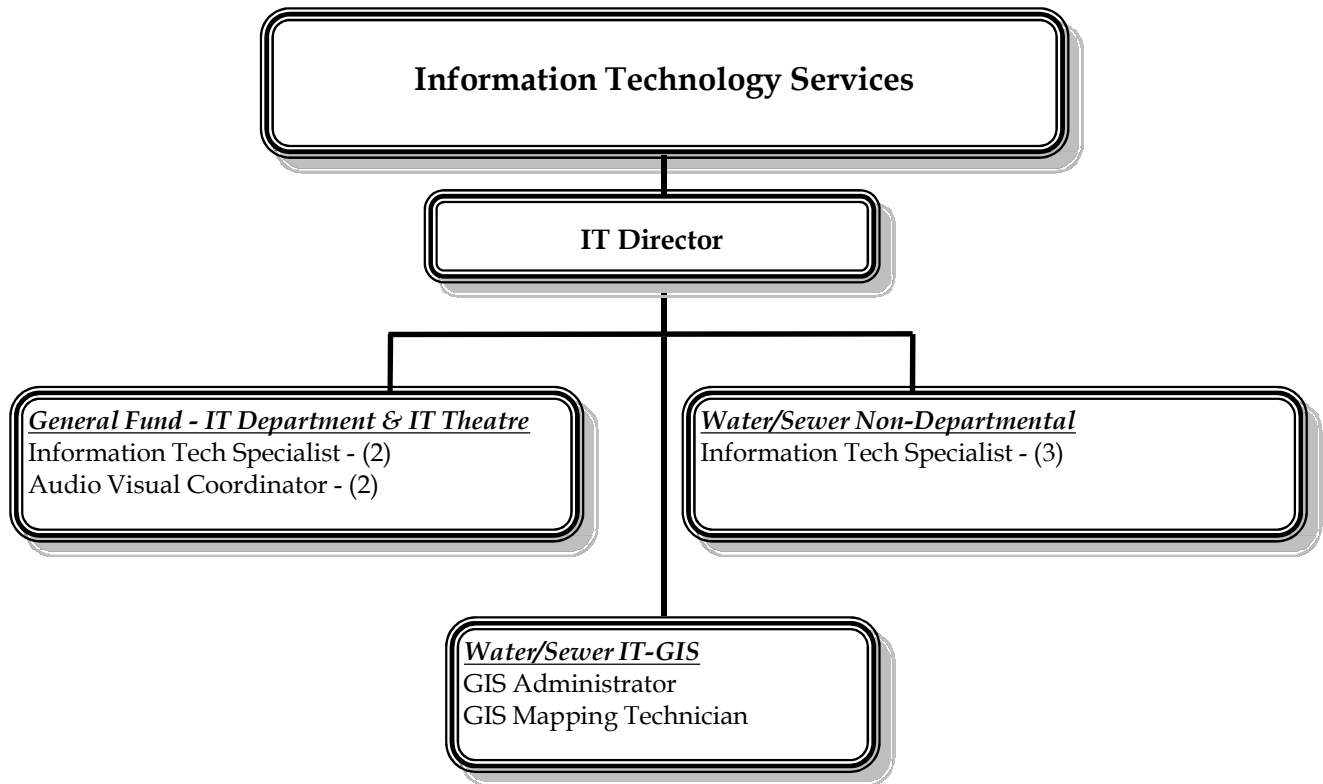
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Net Position - Projected	\$ 3,989,773	\$ 5,991,376	\$ 4,526,435	\$ 4,335,001	\$ 4,379,851
Revenues:					
Water-Sewer Fees	20,348,227	21,427,802	22,542,045	23,553,783	24,609,843
Other Operating Revenue	1,368,171	1,372,136	1,413,300	1,455,699	1,499,370
Interest Earnings	330,988	239,655	181,057	173,400	175,194
Total Revenues	22,047,386	23,039,593	24,136,402	25,182,882	26,284,407
Non-Revenue Sources:					
Debt Issue	4,000,000	-	-	-	-
Total Sources	30,037,159	29,030,969	28,662,837	29,517,883	30,664,258
Expenditures/Projects:					
Personnel	7,896,503	8,133,398	8,377,400	8,628,722	8,887,584
Operating	7,063,197	7,345,725	7,639,554	7,945,136	8,262,941
Transfers Out	1,742,432	1,823,995	1,916,428	2,000,759	2,088,737
Other Non Operating	62,000	55,000	50,000	45,000	45,000
Debt Service	2,043,300	2,045,475	2,041,876	2,041,375	2,045,825
Capital:					
Capital Outlay -Minor	126,500	20,000	20,000	20,000	20,000
Capital Projects:					
Water:					
Water Plant					
Additional CIP Project Costs	30,000	-	-	-	-
Raw Water Well Construction	866,125	190,000	910,000	200,000	960,000
Well Rehab	210,000	220,000	230,000	-	240,000
Blending Pipeline PH II	-	-	-	-	1,950,000
Membrane Element Replacement	-	-	-	1,070,000	-
Water Well Network/PLC	-	335,688	-	-	-
Renewal and Replacement of Equipment		40,000	50,000	60,000	70,000
Water Distribution					
Hydrant Improvements	110,000	113,000	116,000	119,000	122,000
Utilities for other Projects (Water)	200,000	205,000	211,000	217,000	223,000
Lead and Copper Rule Management	50,000	10,000	11,000	12,000	13,000
Metallic Water Line Replacement	200,000	-	-	-	-
Beckett Bridge Utility Replacement-Water Portion	1,962,500	-	-	-	-
Replace Cast Iron/Galvanized Steel Pipe	-	368,204	1,070,000	1,100,000	1,130,000
Meter Repair					
Meter Change Out/Upgrade Program	153,750	167,995	173,000	178,000	183,000
Water Total	3,782,375	1,649,887	2,771,000	2,956,000	4,891,000

Fund Balance Projections

Water-Sewer Fund

Sewer:		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Sewage Collection						
Sewer System Improvements - Manhole and Sewer Line Rehabilitation		300,000	-	-	-	-
Manhole Lining		110,000	120,000	130,000	140,000	150,000
Beckett Bridge Utility Replacement-Sewer Portion		1,962,500	-	-	-	-
Utilities for other Projects (Sewer)		200,000	205,000	211,000	217,000	223,000
Lining of Wastewater Collection System		-	310,000	320,000	330,000	340,000
		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Sewage Treatment - Wastewater Treatment Plant (WWTP)						
Aeration Basin Concrete Rehab		400,000	-	-	-	-
Tri-Plex Bisulfate Pump Skid		30,000	-	-	-	-
CL2 Analyzer		10,000	-	-	-	-
CCC Blower		20,000	-	-	-	-
Utilities for other Projects (Sewer)		20,000	-	-	-	-
Reclaimed Water Pump Station		-	-	1,103,813	-	-
Permitting of WWTF		-	-	-	-	60,000
WWTF Electrical Life Extension/Resiliency PH I		-	3,236,000	-	-	-
Aeration System Improvements		-	-	551,906	-	-
WWTF Network/PLC Security		-	656,000	557,250	540,000	-
WWTF Reclaimed Building Electric Life Ext PH II		-	-	-	898,450	-
Renewal and Replacement of Equipment		-	90,000	100,000	110,000	120,000
Sewage Lift Stations						
Force Main Pigging Program		120,000	123,000	127,000	131,000	135,000
Small Equipment Replacement		-	106,000	109,000	112,000	115,000
Lift Station and Pump Rehab		103,000	-	-	-	-
Station Rehab. Design ARFARAS		152,520	762,600	-	-	-
Dixie Lift Station Electrical Rehab		92,250	-	-	-	-
Lift Station Upgrade-Tarpon Sail & Tennis		-	-	137,000	932,750	-
Lift Station Upgrade-Cromwell		-	-	-	-	104,000
Sewer Total		3,520,270	5,608,600	3,346,969	3,411,200	1,247,000
Total Capital Projects		7,302,645	7,258,487	6,117,969	6,367,200	6,138,000
Total Expenditures/Projects		26,236,577	26,682,080	26,163,227	27,048,192	27,488,087
Ending Net Position - Projected Based on CIP 70% Execution		\$ 5,991,376	\$ 4,526,435	\$ 4,335,001	\$ 4,379,851	\$ 5,017,572

IT-GIS Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
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 2025:

*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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	124,148	98,344	120,638	127,331
Operating Expenditures	82,467	85,579	95,050	159,350
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
Total Expenditures	\$ 206,615	\$ 183,923	\$ 215,688	\$ 286,681

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
IT-GIS	206,615	183,923	215,688	286,681
Total Expenditures	\$ 206,615	\$ 183,923	\$ 215,688	\$ 286,681

IT GIS - Expenditures

Water-Sewer Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
12	Regular Salaries & Wages	89,851	71,567	88,589	93,018	4,429	5.0%
14	Overtime	710	2,267	-	-	-	0.0%
15	Special Pay	82	82	82	82	-	0.0%
21	FICA Taxes	6,718	5,576	6,551	6,890	339	5.2%
22	Retirement Contribution	8,158	5,997	7,980	8,379	399	5.0%
23	Life & Health Insurance	17,967	12,247	16,954	18,366	1,412	8.3%
24	Worker's Compensation	662	608	482	596	114	23.7%
	Personnel Services	\$ 124,148	\$ 98,344	\$ 120,638	\$ 127,331	\$ 6,693	5.5%
31	Professional Services	-	-	-	75,000	-	100.0%
40	Travel Per Diem	-	-	300	300	-	0.0%
41	Communication Services	2,597	2,705	2,500	1,750	(750)	-30.0%
44	Rents & Leases	326	-	750	750	-	0.0%
46	Repairs & Maintenance	42,619	67,049	60,000	64,500	4,500	7.5%
47	Printing & Binding	477	1,032	500	500	-	0.0%
51	Office Supplies	-	-	-	50	50	100.0%
52	Operating Supplies	34,727	14,793	26,000	5,000	(21,000)	-80.8%
55	Training	1,721	-	5,000	11,500	6,500	130.0%
	Operating Expenditures	\$ 82,467	\$ 85,579	\$ 95,050	\$ 159,350	\$ 64,300	67.6%
	Department Total	\$ 206,615	\$ 183,923	\$ 215,688	\$ 286,681	\$ 70,993	32.9%

Utility Billing

Department Summary

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

Goals & Objectives

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

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

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

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

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

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

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

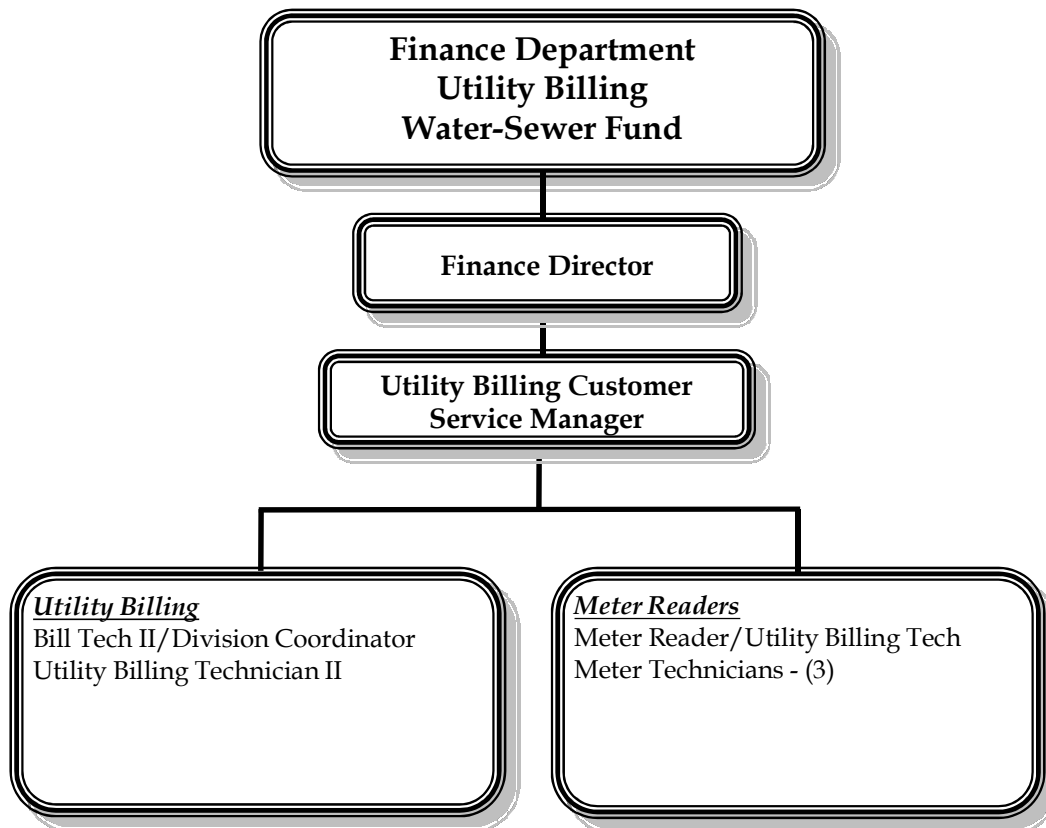
Objective 3: To review adjustment request and complete the calculations for customers who qualify for an adjustment prior to the billing, posting adjustments and miscellaneous charges to the customer with 100% accuracy in a timely manner.

Utility Billing

Performance Measures

<u>Utility Billing</u>	FY22	FY23	FY4	FY25 Goal
Reading routes and cycles on schedule	Y	Y	Y	Y
Billing of the utilities on schedule	Y	Y	Y	Y
Certifications for Backflow testing & repair	Y	Y	Y	Y
Continued training and education for Naviline users	Y	Y	Y	Y
Continue upgrading of manual read meters to auto read	Y	Y	Y	Y

Utility Billing Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
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 2025:

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

Utility Billing Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	428,468	448,925	469,631	518,582
Operating Expenditures	36,571	62,705	53,080	56,212
Capital Outlay	-	-	46,743	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
Total Expenditures	\$ 465,039	\$ 511,630	\$ 569,454	\$ 574,794

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Utility Billing	209,743	222,681	218,030	246,819
Meter Readers	255,296	288,949	351,424	327,975
Total Expenditures	\$ 465,039	\$ 511,630	\$ 569,454	\$ 574,794

Utility Billing - Expenditures

Water-Sewer Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
12	Regular Salaries & Wages	265,100	278,245	296,664	326,003	29,339	9.9%
14	Overtime	28,645	28,741	18,500	18,500	-	0.0%
15	Special Pay	4,785	7,100	4,700	4,700	-	0.0%
21	FICA Taxes	22,005	23,166	22,970	25,212	2,242	9.8%
22	Retirement Contribution	26,108	27,482	28,788	31,429	2,641	9.2%
23	Life & Health Insurance	74,066	74,707	92,185	105,337	13,152	14.3%
24	Worker's Compensation	7,759	6,184	5,824	7,401	1,577	27.1%
25	Unemployment Compensation	-	3,300	-	-	-	0.0%
	Personnel Services	\$ 428,468	\$ 448,925	\$ 469,631	\$ 518,582	\$ 48,951	10.4%
34	Other Contractual Service	-	-	5,000	5,000	-	0.0%
40	Travel Per Diem	-	-	250	250	-	0.0%
41	Communication Services	1,926	2,762	2,000	2,000	-	0.0%
42	Freight & Postage	107	61	150	150	-	0.0%
44	Rents & Leases	354	128	700	700	-	0.0%
45	Insurance	4,864	5,348	6,929	7,637	708	10.2%
46	Repairs & Maintenance	378	12,217	1,500	1,500	-	0.0%
46-04	Vehicle Maintenance Repairs	9,506	26,034	13,445	13,379	(66)	-0.5%
47	Printing & Binding	288	336	300	300	-	0.0%
51	Office Supplies	812	697	800	800	-	0.0%
52	Operating Supplies	4,674	4,805	11,000	13,300	2,300	20.9%
52-11	Vehicle Fuel	12,432	9,912	9,506	9,696	190	2.0%
55	Training	1,230	405	1,500	1,500	-	0.0%
	Operating Expenditures	\$ 36,571	\$ 62,705	\$ 53,080	\$ 56,212	\$ 3,132	5.9%
64	Machinery & Equipment	-	-	46,743	-	(46,743)	-100.0%
	Capital Outlay	\$ -	\$ -	\$ 46,743	\$ -	\$ (46,743)	-100.0%
	Department Total	\$ 465,039	\$ 511,630	\$ 569,454	\$ 574,794	\$ 5,340	0.9%

Collections Office

Department Summary

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

Goals & Objectives

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

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

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

Objective 3: Provide lien payoff figures through assessment searches.

Goal 2: Handle delinquent accounts

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

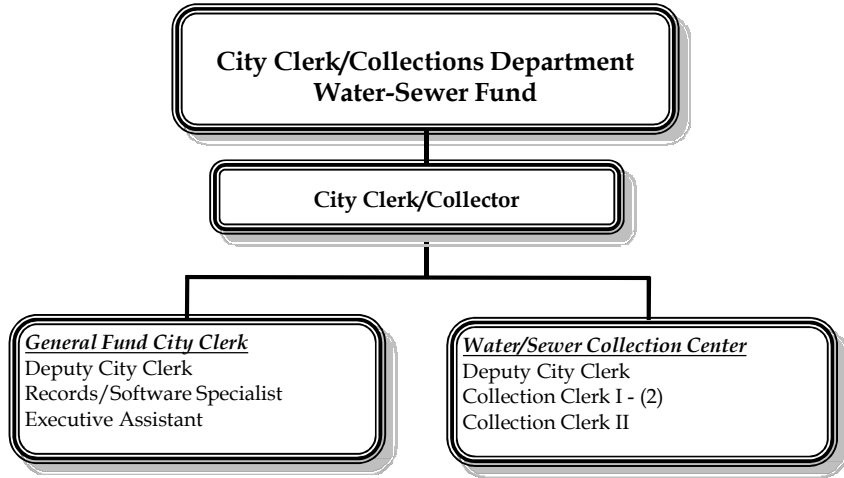
Objective 2: Review aged accounts reports monthly placing liens on delinquent owner accounts and turning tenant accounts over to the collection agency.

Collections Office

Performance Measures

<u>Collections</u>	FY22	FY23	FY24*
Accounts sent to collection agency	60	62	67
Accounts shut off	680	697	650
Assessment searches	756	743	750
Credit card transactions in person and by phone	4,621	4,913	5,100
Delinquent letters sent	6,884	7,148	7,241
Door hangers issued	525	611	617
Liens filed	10	14	TBD
*FY24 Estimates as of 8/31			

Collection Center Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
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 2025:

*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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	276,202	288,170	311,090	341,965
Operating Expenditures	20,129	44,093	61,891	61,891
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
Total Expenditures	\$ 296,331	\$ 332,263	\$ 372,981	\$ 403,856

Expenditures by Division/Program

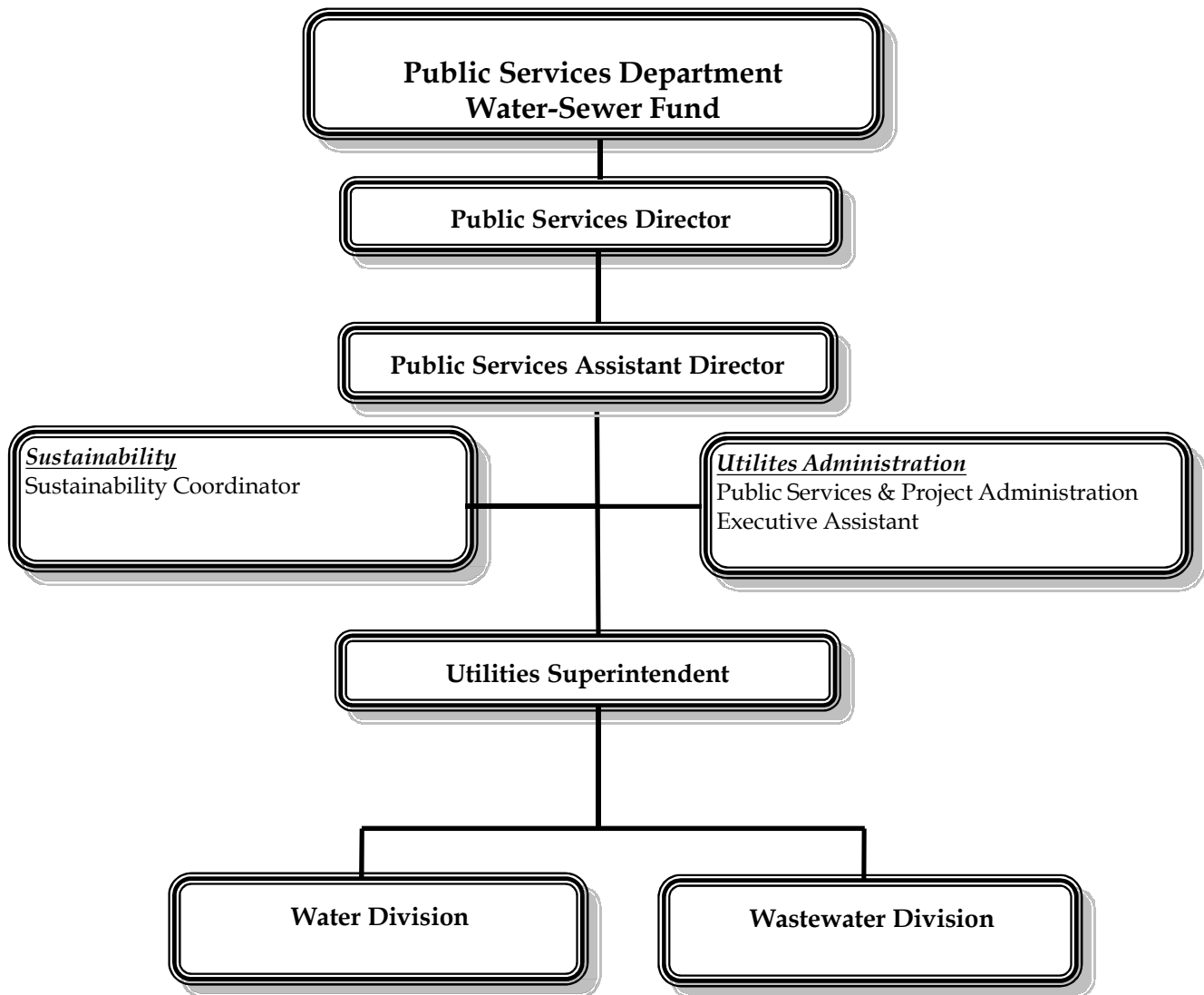
Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Collection Center	296,331	332,263	372,981	403,856
Total Expenditures	\$ 296,331	\$ 332,263	\$ 372,981	\$ 403,856

Collection Center - Expenditures

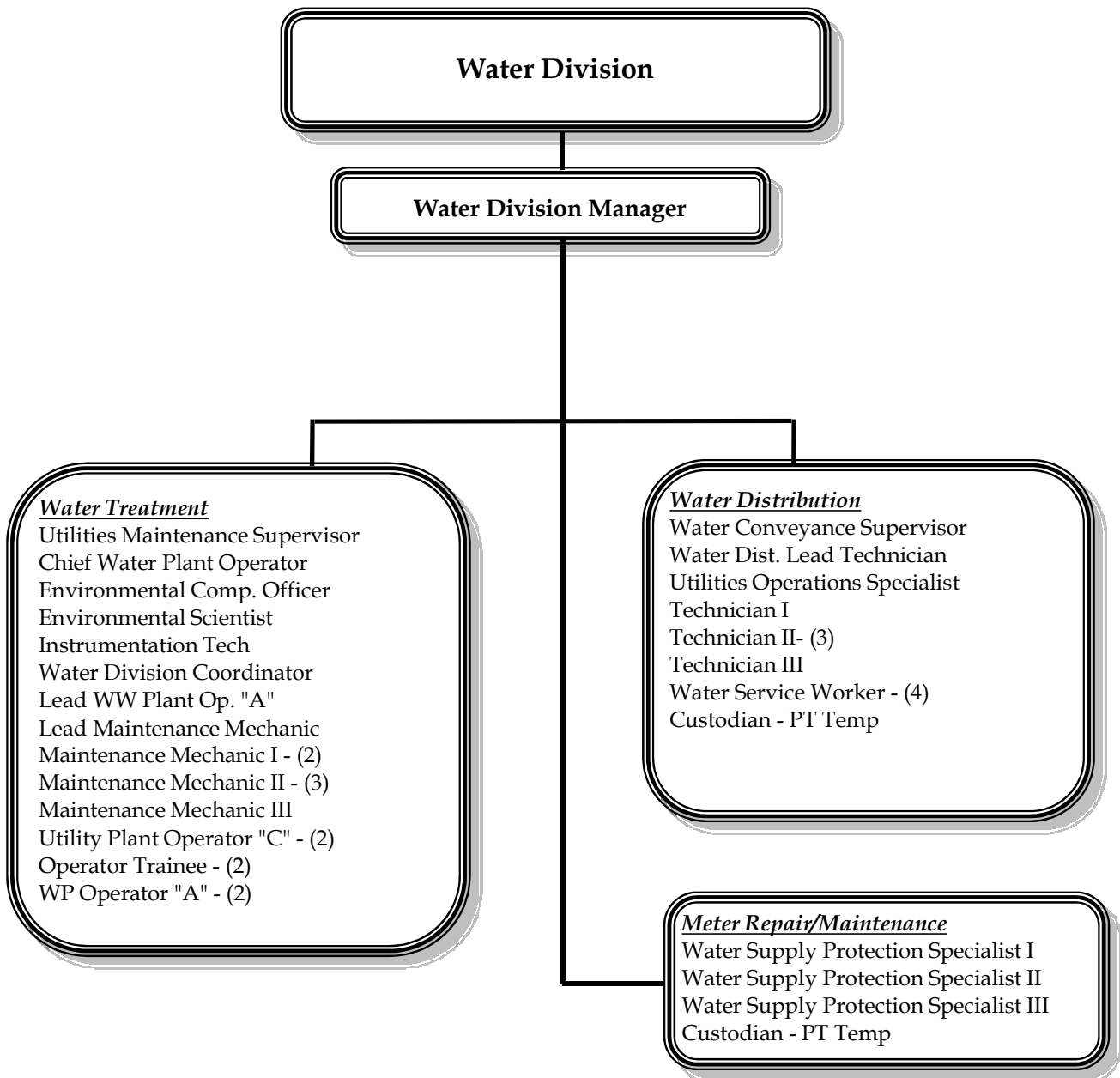
Water-Sewer Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	54,830	57,571	58,190	61,099	2,909	5.0%
12	Regular Salaries & Wages	138,626	147,062	163,433	173,380	9,947	6.1%
13	Other Salaries & Wages	1,603	-	-	-	-	0.0%
14	Overtime	1,281	939	2,250	2,250	-	0.0%
21	FICA Taxes	14,494	15,321	16,075	16,950	875	5.4%
22	Retirement Contribution	17,026	18,003	20,149	21,305	1,156	5.7%
23	Life & Health Insurance	48,255	49,025	50,764	66,697	15,933	31.4%
24	Worker's Compensation	278	249	229	284	55	24.0%
25	Unemployment Compensation	(191)	-	-	-	-	0.0%
	Personnel Services	\$ 276,202	\$ 288,170	\$ 311,090	\$ 341,965	\$ 30,875	9.9%
34	Other Contractual Service	2,344	18,814	21,330	21,330	-	0.0%
40	Travel Per Diem	-	576	1,000	1,000	-	0.0%
42	Freight & Postage	865	1	9,985	9,985	-	0.0%
44	Rents & Leases	309	283	682	682	-	0.0%
46	Repairs & Maintenance	13,757	14,358	15,718	15,718	-	0.0%
51	Office Supplies	1,179	1,861	2,206	2,206	-	0.0%
52	Operating Supplies	1,675	7,880	10,370	10,370	-	0.0%
55	Training	-	320	600	600	-	0.0%
	Operating Expenditures	\$ 20,129	\$ 44,093	\$ 61,891	\$ 61,891	\$ -	0.0%
	Department Total	\$ 296,331	\$ 332,263	\$ 372,981	\$ 403,856	\$ 30,875	8.3%

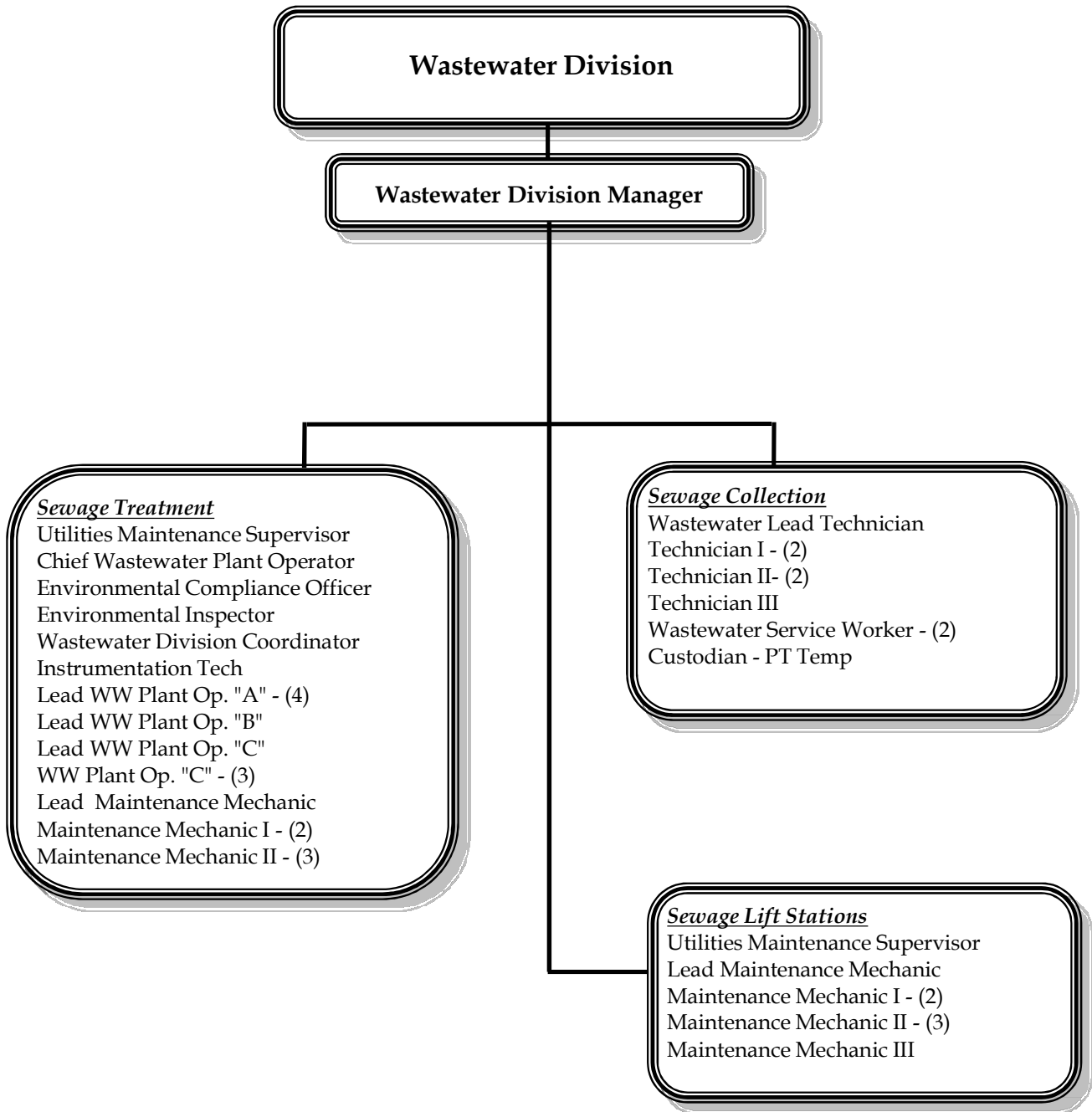
Public Services Utilities Organizational Chart



Public Services Utilities Organizational Chart



Public Services Utilities Organizational Chart



Public Services Utilities Personnel Schedule

Utility Administration & Water Division

Position Title	FY 2022	FY 2023	FY 2024	FY 2025
Sustainability				
Sustainability Coordinator*	0.50	0.50	0.50	0.50
Total	0.50	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	1.00
Public Services & Project Executive Assistant	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	3.00
Water Distribution				
Custodian - PT/Temp**	0.15	0.15	0.15	0.15
Technician I	1.00	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	1.00
Water Conveyance Supervisor	1.00	1.00	1.00	1.00
Water Distribution Supervisor	-	-	-	-
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	3.00	4.00	4.00	4.00
Total	10.40	12.40	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	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	3.10	3.10	3.10
Water Treatment				
Chief Utilities Mechanic***	0.28	0.28	0.28	-
Utilities Maintenance Supervisor***	-	-	-	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	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	0.28	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	33.99	33.99	33.99

FY 2025:

*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 2022	FY 2023	FY 2024	FY 2025
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	2.00	2.00	2.00
Total	9.35	8.35	8.35	8.35
Sewage Treatment				
Chief Utilities Mechanic***	0.36	0.36	0.36	-
Utilities Maintenance Supervisor***	-	-	-	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	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	0.36	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	-
Utilities Maintenance Supervisor***	-	-	-	0.36
Custodian - PT/Temp*	0.15	0.15	0.15	0.15
Lead Maintenance Mechanic I***	-	0.36	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	0.36	0.36	0.36
Total	3.03	3.03	3.03	3.03
Wastewater Division Total	30.66	29.66	29.66	29.66
Department Total	65.15	67.15	67.15	67.15

FY 2025:

*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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	4,384,813	4,692,839	5,558,442	5,880,146
Operating Expenditures	4,611,839	5,455,986	5,640,699	5,920,743
Capital Outlay	-	-	2,788,225	7,429,145
Debt Service	815	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
Total Expenditures	\$ 8,997,467	\$ 10,148,825	\$ 13,987,366	\$ 19,230,034

Percentage of Expenditures by Category

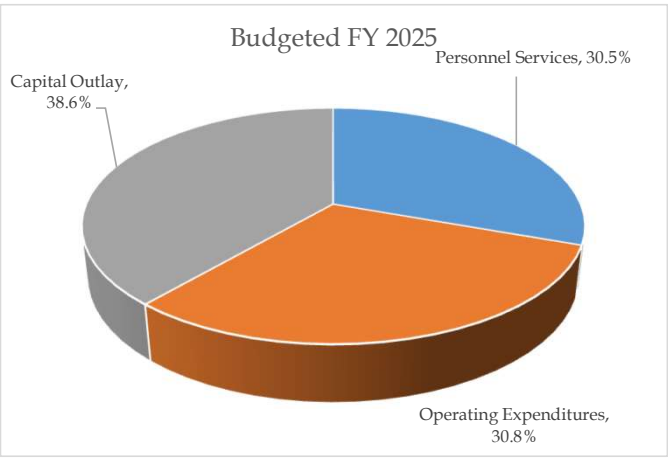
Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	48.7%	46.2%	39.8%	30.5%
Operating Expenditures	51.3%	53.8%	40.3%	30.8%
Capital Outlay	0.0%	0.0%	19.9%	38.6%
Debt Service	0.0%	0.0%	0.0%	0.0%
Grants & Aids	0.0%	0.0%	0.0%	0.0%
Transfers	0.0%	0.0%	0.0%	0.0%
Reserves/Other	0.0%	0.0%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Public Services Expenditure Summary

Comparison by Category

	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
Personnel Services	5,558,442	5,880,146	321,704	5.8%
Operating Expenditures	5,640,699	5,920,743	280,044	5.0%
Capital Outlay	2,788,225	7,429,145	4,640,920	166.4%
Total Revenues	\$ 13,987,366	\$ 19,230,034	\$ 5,242,668	37.5%

Expenditure Classification	Percentage
Personnel Services	30.5%
Operating Expenditures	30.8%
Capital Outlay	38.6%
Total	100.0%



Public Services Utilities Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Utility Administration	258,020	353,676	411,630	389,316
Sustainability	-	234,071	70,623	119,658
Water Supply / Well Systems	161,241	168,009	151,595	92,072
Water Distribution	1,057,567	1,115,329	2,053,351	3,927,347
Meter Repair/Maintenance	192,595	223,952	658,731	536,681
Water Treatment Plant	3,061,740	3,592,108	4,490,855	5,366,815
Sewage Collections	784,063	757,075	1,395,675	3,509,484
Sewage Treatment	2,837,334	2,955,118	3,763,512	3,935,108
Sewage Lift Stations	644,907	749,487	991,394	1,353,553
Total Expenditures	\$ 8,997,467	\$ 10,148,825	\$ 13,987,366	\$ 19,230,034

Percentage of Expenditures by Division/Program

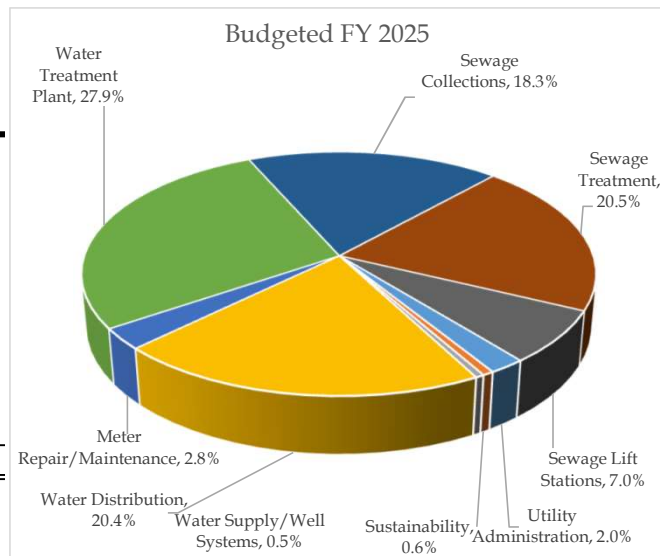
Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Utility Administration	2.9%	3.5%	2.9%	2.0%
Sustainability	0.0%	2.3%	0.5%	0.6%
Water Supply / Well Systems	1.8%	1.6%	1.1%	0.5%
Water Distribution	11.8%	11.0%	14.7%	20.4%
Meter Repair/Maintenance	2.1%	2.2%	4.7%	2.8%
Water Treatment Plant	34.0%	35.4%	32.1%	27.9%
Sewage Collections	8.7%	7.5%	10.0%	18.3%
Sewage Treatment	31.5%	29.1%	26.9%	20.5%
Sewage Lift Stations	7.2%	7.4%	7.1%	7.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Public Services Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
Utility Administration	411,630	389,316	(22,314)	-5.4%
Sustainability	70,623	119,658	49,035	69.4%
Water Supply/Well Systems	151,595	92,072	(59,523)	-39.3%
Water Distribution	2,053,351	3,927,347	1,873,996	91.3%
Meter Repair/Maintenance	658,731	536,681	(122,050)	-18.5%
Water Treatment Plant	4,490,855	5,366,815	875,960	19.5%
Sewage Collections	1,395,675	3,509,484	2,113,809	151.5%
Sewage Treatment	3,763,512	3,935,108	171,596	4.6%
Sewage Lift Stations	991,394	1,353,553	362,159	36.5%
Total Revenues	\$ 13,987,366	\$ 19,230,034	\$ 5,242,668	37.5%

Division	Percentage
Utility Administration	2.0%
Sustainability	0.6%
Water Supply/Well Systems	0.5%
Water Distribution	20.4%
Meter Repair/Maintenance	2.8%
Water Treatment Plant	27.9%
Sewage Collections	18.3%
Sewage Treatment	20.5%
Sewage Lift Stations	7.0%
Total	100.0%



Public Services Utilities - Expenditures

Water-Sewer Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	119,576	124,598	130,651	135,623	4,972	3.8%
12	Regular Salaries & Wages	2,655,860	2,887,263	3,544,280	3,742,924	198,644	5.6%
13	Other Salaries & Wages	29,981	16,014	13,234	10,738	(2,496)	-18.9%
14	Overtime	218,087	265,963	178,894	178,894	-	0.0%
15	Special Pay	76,572	95,419	82,800	83,200	400	0.5%
21	FICA Taxes	226,822	251,477	296,537	311,272	14,735	5.0%
22	Retirement Contribution	266,810	290,114	354,541	372,902	18,361	5.2%
23	Life & Health Insurance	646,074	639,661	844,677	905,544	60,867	7.2%
24	Worker's Compensation	145,965	122,330	112,828	139,049	26,221	23.2%
25	Unemployment Compensation	(934)	-	-	-	-	0.0%
	Personnel Services	\$ 4,384,813	\$ 4,692,839	\$ 5,558,442	\$ 5,880,146	\$ 321,704	5.8%
31	Professional Services	250,177	294,527	470,500	470,500	-	0.0%
34	Other Contractual Service	228,136	237,477	292,500	281,300	(11,200)	-3.8%
40	Travel Per Diem	19,112	18,049	23,390	20,000	(3,390)	-14.5%
41	Communication Services	62,267	57,204	60,898	62,532	1,634	2.7%
42	Freight & Postage	1,541	1,492	1,700	1,450	(250)	-14.7%
43-01	Water/Sewer Service	38,084	45,438	33,548	40,521	6,973	20.8%
43-02	Electric Service	1,315,974	1,669,297	1,552,211	1,720,803	168,592	10.9%
44	Rents & Leases	4,984	3,388	7,450	7,719	269	3.6%
45	Insurance	214,361	241,655	353,394	387,219	33,825	9.6%
46	Repairs & Maintenance	808,973	893,931	927,750	1,003,000	75,250	8.1%
46-04	Vehicle Maintenance Repairs	175,267	248,717	134,354	159,571	25,217	18.8%
47	Printing & Binding	1,192	1,189	2,100	1,500	(600)	-28.6%
48	Promotional Activities	7,089	9,659	12,600	9,100	(3,500)	-27.8%
49	Other Current Charges	2,998	3,419	3,500	4,513	1,013	28.9%
51	Office Supplies	1,741	2,360	2,950	3,140	190	6.4%
52	Operating Supplies	1,316,736	1,564,575	1,590,070	1,572,425	(17,645)	-1.1%
52-11	Vehicle Fuel	95,935	97,987	92,419	84,705	(7,714)	-8.3%
53	Road Materials	23,220	30,915	24,500	24,800	300	1.2%
54	Books-Publ-Subscriptions	17,778	14,743	23,715	31,690	7,975	33.6%
55	Training	26,274	19,964	31,150	34,255	3,105	10.0%
	Operating Expenditures	\$ 4,611,839	\$ 5,455,986	\$ 5,640,699	\$ 5,920,743	\$ 280,044	5.0%
63	Improvements O/T Building	-	-	2,653,225	7,302,645	4,649,420	175.2%
64	Machinery & Equipment	-	-	135,000	126,500	(8,500)	-6.3%
	Capital Outlay	\$ -	\$ -	\$ 2,788,225	\$ 7,429,145	\$ 4,640,920	166.4%
72	Interest	815	-	-	-	-	0.0%
	Debt Service	\$ 815	\$ -	\$ -	\$ -	\$ -	0.0%
	Department Total	\$ 8,997,467	\$ 10,148,825	\$ 13,987,366	\$ 19,230,034	\$ 5,242,668	37.5%

Debt Service Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	1,050,063	1,016,113	2,044,801	2,043,300
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
Total Expenditures	\$ 1,050,063	\$ 1,016,113	\$ 2,044,801	\$ 2,043,300

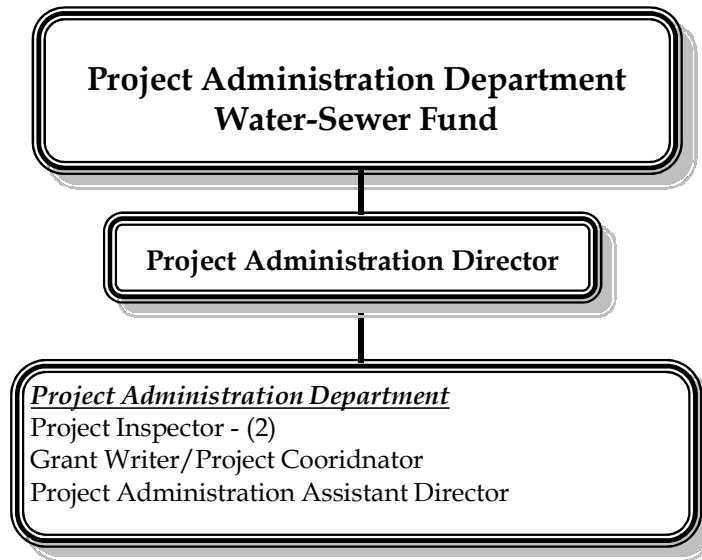
Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Debt Service	1,050,063	1,016,113	2,044,801	2,043,300
Total Expenditures	\$ 1,050,063	\$ 1,016,113	\$ 2,044,801	\$ 2,043,300

Water-Sewer Debt Service - Expenditures

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
71-01	2013A-1	-	-	315,000	325,000	10,000	3.2%
71-02	2013A-2	-	-	745,000	760,000	15,000	2.0%
72-01	Series 2013A-1	178,513	169,138	161,369	153,494	(7,875)	-4.9%
72-02	Series 2013A-2	871,550	846,975	823,432	804,806	(18,626)	-2.3%
	Debt Service	\$ 1,050,063	\$ 1,016,113	\$ 2,044,801	\$ 2,043,300	\$ (1,501)	-0.1%
	Department Total	\$ 1,050,063	\$ 1,016,113	\$ 2,044,801	\$ 2,043,300	\$ (1,501)	-0.1%

Project Administration Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
Grant Writer/Project Coordinator*	-	0.52	0.52	0.52
Project Administration Director*	0.52	0.52	0.52	0.52
Project Inspector*	0.52	0.52	1.04	1.04
Project Supervisor*	0.52	0.52	0.52	-
Project Administration Assistant Director*	-	-	-	0.52
Total	1.56	2.08	2.60	2.60

FY 2025:

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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	195,349	230,027	293,054	337,132
Operating Expenditures	102,622	173,080	146,036	109,372
Capital Outlay	-	-	97,998	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	-	-
Total Expenditures	\$ 297,971	\$ 403,107	\$ 537,088	\$ 446,504

Expenditures by Division/Program

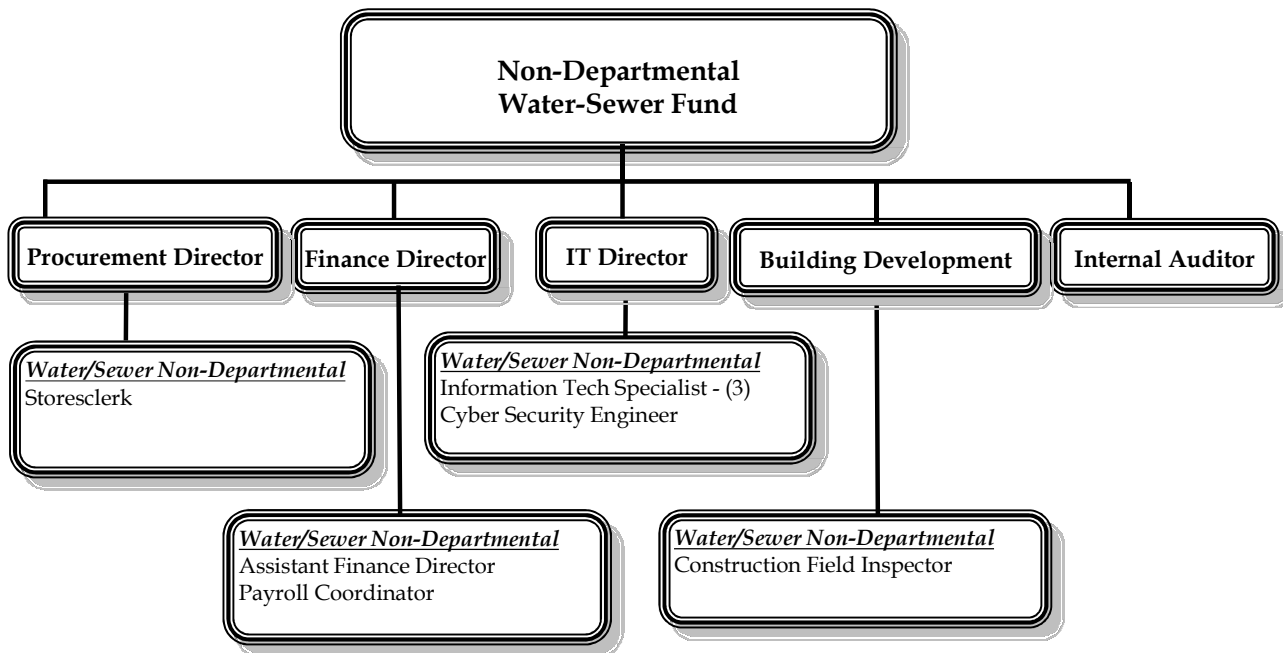
Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Project Administration	297,971	403,107	537,088	446,504
Total Expenditures	\$ 297,971	\$ 403,107	\$ 537,088	\$ 446,504

Project Administration - Expenditures

Water-Sewer Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	62,594	64,728	67,939	73,374	5,435	8.0%
12	Regular Salaries & Wages	73,847	97,446	138,921	166,453	27,532	19.8%
14	Overtime	2,472	4,845	2,080	2,080	-	0.0%
15	Special Pay	4,906	4,888	4,732	6,760	2,028	42.9%
21	FICA Taxes	10,174	12,282	15,685	18,172	2,487	15.9%
22	Retirement Contribution	13,070	14,626	19,357	22,506	3,149	16.3%
23	Life & Health Insurance	26,901	30,067	43,017	46,636	3,619	8.4%
24	Worker's Compensation	1,385	1,145	1,323	1,151	(172)	-13.0%
	Personnel Services	\$ 195,349	\$ 230,027	\$ 293,054	\$ 337,132	\$ 44,078	15.0%
31	Professional Services	28,489	54,802	120,000	80,000	(40,000)	-33.3%
40	Travel Per Diem	1,448	2,535	1,404	3,532	2,128	151.6%
41	Communication Services	1,875	2,111	3,125	3,400	275	8.8%
42	Freight & Postage	89	3	250	250	-	0.0%
44	Rents & Leases	365	331	900	-	(900)	-100.0%
46	Repairs & Maintenance	-	2,670	1,000	4,000	3,000	300.0%
46-04	Vehicle Maintenance Repairs	1,746	-	2,199	2,209	10	0.5%
47	Printing & Binding	-	369	200	900	700	350.0%
49	Other Current Charges	171	399	-	500	500	100.0%
49-02	Interdepartment Allocation Capital	60,100	96,514	-	-	-	0.0%
51	Office Supplies	179	155	300	300	-	0.0%
52	Operating Supplies	3,932	9,232	8,500	3,040	(5,460)	-64.2%
52-11	Vehicle Fuel	1,563	1,747	1,558	1,641	83	5.3%
54	Books-Publ-Subscriptions	1,232	1,296	600	600	-	0.0%
55	Training	1,433	916	6,000	9,000	3,000	50.0%
	Operating Expenditures	\$ 102,622	\$ 173,080	\$ 146,036	\$ 109,372	\$ (36,664)	-25.1%
64	Machinery & Equipment	-	-	97,998	-	(97,998)	-100.0%
	Capital Outlay	\$ -	\$ -	\$ 97,998	\$ -	\$ (97,998)	-100.0%
	Department Total	\$ 297,971	\$ 403,107	\$ 537,088	\$ 446,504	\$ (90,584)	-16.9%

Non-Departmental Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
Assistant Finance Director	1.00	1.00	1.00	1.00
Construcion Field Inspector*	0.50	0.50	0.50	0.50
Cyber Security Engineer**	0.50	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	6.20	6.20	6.20	6.20

FY 2025:

*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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	543,117	603,732	630,821	691,347
Operating Expenditures	2,706,858	2,891,336	636,476	755,629
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	1,499,428	1,438,123	1,479,979	1,742,432
Reserves/Other	(49,424)	21,791	60,000	62,000
Total Expenditures	\$ 4,699,979	\$ 4,954,982	\$ 2,807,276	\$ 3,251,408

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Non-Departmental	4,699,979	4,954,982	2,807,276	3,251,408
Total Expenditures	\$ 4,699,979	\$ 4,954,982	\$ 2,807,276	\$ 3,251,408

Non-Departmental - Expenditures

Water-Sewer Fund

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	45,083	49,385	50,858	54,926	4,068	8.0%
12	Regular Salaries & Wages	337,856	288,230	388,440	417,907	29,467	7.6%
14	Overtime	19,854	29,879	20,750	20,750	-	0.0%
15	Special Pay	7,799	8,781	9,175	9,175	-	0.0%
21	FICA Taxes	28,881	27,709	35,390	37,856	2,466	7.0%
22	Retirement Contribution	34,920	33,865	42,230	45,248	3,018	7.1%
23	Life & Health Insurance	65,181	65,074	83,253	104,534	21,281	25.6%
24	Worker's Compensation	809	783	725	951	226	31.2%
26	Other Postemployment Benefit	2,734	100,026	-	-	-	0.0%
	Personnel Services	\$ 543,117	\$ 603,732	\$ 630,821	\$ 691,347	\$ 60,526	9.6%
31	Professional Services	139,571	96,352	75,900	77,007	1,107	1.5%
32	Accounting & Auditing	14,376	15,527	16,000	16,000	-	0.0%
34	Other Contractual Service	24,306	36,970	35,000	35,000	-	0.0%
40	Travel Per Diem	1,062	-	2,500	2,500	-	0.0%
41	Communication Services	94	64	150	150	-	0.0%
42	Freight & Postage	55,444	59,613	65,000	65,000	-	0.0%
44	Rents & Leases	27,233	28,346	17,000	17,000	-	0.0%
45	Insurance	143,755	155,376	228,233	254,909	26,676	11.7%
46	Repairs & Maintenance	38,751	18,621	150,193	229,357	79,164	52.7%
49	Other Current Charges	588	73,577	27,000	2,000	(25,000)	-92.6%
52	Operating Supplies	24,615	15,064	12,000	12,000	-	0.0%
54	Books-Publ-Subscriptions	30,947	40,397	5,000	42,206	37,206	744.1%
55	Training	390	-	2,500	2,500	-	0.0%
59	Depreciation	2,205,726	2,351,429	-	-	-	0.0%
	Operating Expenditures	\$ 2,706,858	\$ 2,891,336	\$ 636,476	\$ 755,629	\$ 119,153	18.7%
91	Transfers	1,499,428	1,438,123	1,479,979	1,742,432	262,453	17.7%
93	Non-Operating Interest	1,940	7,260	60,000	62,000	2,000	3.3%
99	Non-Operating	(51,364)	14,531	-	-	-	0.0%
	Non-Operating	\$ 1,450,004	\$ 1,459,914	\$ 1,539,979	\$ 1,804,432	\$ 264,453	17.2%
	Department Total	\$ 4,699,979	\$ 4,954,982	\$ 2,807,276	\$ 3,251,408	\$ 444,132	15.8%

Water-Sewer Impact Funds

Sewer Impact Fund Revenue Summary

Revenue Summary

Revenue Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Permits & Fees	172,457	139,336	227,223	150,000
Intergovernmental	-	-	-	-
Interest	(11,146)	66,792	5,415	11,483
Miscellaneous	-	-	-	-
Non-Revenues - Transfers & Reserves	-	-	-	-
Total Revenues	\$ 161,311	\$ 206,128	\$ 232,638	\$ 161,483

Percentage of Revenues by Source

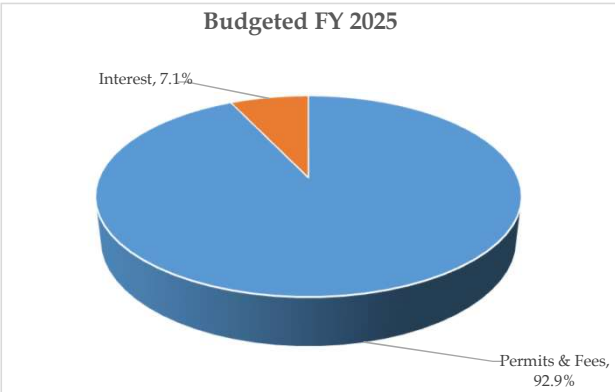
Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Permits & Fees	106.9%	67.6%	97.7%	92.9%
Intergovernmental	0.0%	0.0%	0.0%	0.0%
Interest	-6.9%	32.4%	2.3%	7.1%
Miscellaneous	0.0%	0.0%	0.0%	0.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	0.0%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Sewer Impact Fund Revenue Summary

Comparison by Source

	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
Permits & Fees	227,223	150,000	(77,223)	-34.0%
Interest	5,415	11,483	6,068	112.1%
Total Revenues	\$ 232,638	\$ 161,483	\$ (71,155)	-30.6%

Source	Percentage
Permits & Fees	92.9%
Interest	7.1%
Total	100.0%



Sewer Impact Fund - Revenues

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Permits & Fees					
403-324.21-02	Residential Sewer Impact Fees	154,681	114,925	227,223	150,000
403-324.22-02	Commercial Sewer Impact Fees	17,776	24,411	-	-
	Permits & Fees	\$ 172,457	\$ 139,336	\$ 227,223	\$ 150,000
Interest					
403-361.10-00	Interest on Investments	-	-	5,415	11,483
403-361.10-01	Sewer Billing	151	129	-	-
403-361.10-05	Unreal/Real Gain (Loss)	2,021	32,926	-	-
403-361.10-23	Bankunited PUB FD Sav	1,796	2,542	-	-
403-361.20-01	State Board Interest	1,705	13,294	-	-
403-361.30-01	Certificate of Deposit	8	-	-	-
403-361.50-01	Treasury Bills	2,814	17,901	-	-
403-361.80-02	Intermediate High Quality	(2,335)	-	-	-
403-361.80-07	FMIVT Int. High Quality Sewer	(17,306)	-	-	-
	Interest	\$ (11,146)	\$ 66,792	\$ 5,415	\$ 11,483
Reserves					
403-389.01-00	Carryover Cash	-	-	-	-
	Reserves	\$ -	\$ -	\$ -	\$ -
	Department Total	\$ 161,311	\$ 206,128	\$ 232,638	\$ 161,483

Sewer Impact Fund Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	-	-	-	-
Operating Expenditures	462,214	452,307	-	-
Capital Outlay	-	-	232,638	161,483
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 462,214	\$ 452,307	\$ 232,638	\$ 161,483

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Sewer Lines	-	-	232,638	161,483
Non-Departmental	462,214	452,307	-	-
Total Expenditures	\$ 462,214	\$ 452,307	\$ 232,638	\$ 161,483

Sewer Impact Fund - Expenditures

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
59	Depreciation	462,214	452,307	-	-	-	0.0%
	Operating Expenditures	\$ 462,214	\$ 452,307	\$ -	\$ -	\$ -	0.0%
62	Improvements O/T Building	-	-	232,638	161,483	(71,155)	-30.6%
	Capital Outlay	\$ -	\$ -	\$ 232,638	\$ 161,483	\$ (71,155)	-30.6%
	Department Total	\$ 462,214	\$ 452,307	\$ 232,638	\$ 161,483	\$ (71,155)	-30.6%

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Net Position - Projected	\$ 1,127,915	\$ 1,127,915	\$ 1,127,915	\$ 1,127,915	\$ 1,127,915
<u>Revenues:</u>					
Sewer Impact Fees	150,000	153,000	156,060	159,181	162,365
Interest Earnings	11,483	22,558	22,558	22,558	22,558
Total Revenues	161,483	175,558	178,618	181,739	184,923
 Total Sources	 1,289,398	 1,303,473	 1,306,533	 1,309,654	 1,312,838
<u>Expenditures/Projects:</u>					
 Physical Environment:					
Available for Capital Projects	161,483	175,558	178,618	181,739	184,923
Total Expenditures/Projects	161,483	175,558	178,618	181,739	184,923
 Ending Net Position - Projected	 \$ 1,127,915	 \$ 1,127,915	 \$ 1,127,915	 \$ 1,127,915	 \$ 1,127,915

Water Impact Fund Revenue Summary

Revenue Summary

Revenue Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Permits & Fees	249,262	193,927	302,798	140,000
Intergovernmental	-	-	-	-
Interest	(33,129)	67,957	10,162	19,986
Miscellaneous	-	-	-	-
Non-Revenues - Transfers & Reserves	-	-	-	-
Total Revenues	\$ 216,133	\$ 261,884	\$ 312,960	\$ 159,986

Percentage of Revenues by Source

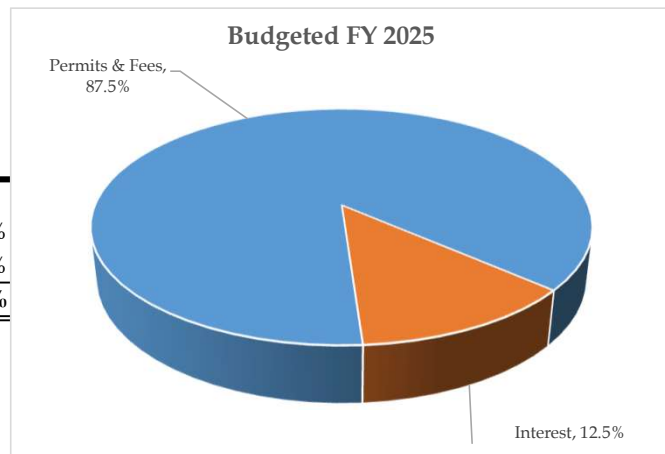
Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Permits & Fees	115.3%	74.1%	96.8%	87.5%
Intergovernmental	0.0%	0.0%	0.0%	0.0%
Interest	-15.3%	25.9%	3.2%	12.5%
Miscellaneous	0.0%	0.0%	0.0%	0.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	0.0%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Water Impact Fund Revenue Summary

Comparison by Source

	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
Permits & Fees	302,798	140,000	(162,798)	-53.8%
Interest	10,162	19,986	9,824	96.7%
Total Revenues	\$ 312,960	\$ 159,986	\$ (152,974)	-48.9%

Source	Percentage
Permits & Fees	87.5%
Interest	12.5%
Total	100.0%



Water Impact Fund - Revenues

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Permits & Fees					
408-324.21-02	Residential Water Impact Fees	228,567	165,136	302,798	140,000
408-324.22-02	Commercial Water Impact Fees	20,695	28,791	-	-
	Permits & Fees	\$ 249,262	\$ 193,927	\$ 302,798	\$ 140,000
Interest					
408-361.10-00	Interest on Investments	-	-	10,162	19,986
408-361.10-05	Unreal/Real Gain (Loss)	(41,524)	34,558	-	-
408-361.10-23	Bankunited PUB FD Sav	3,605	6,352	-	-
408-361.30-01	Certificate of Deposit	23	-	-	-
408-361.40-02	Federal Home Loan Bank	2,900	2,900	-	-
408-361.50-01	Treasury Bills	4,567	24,147	-	-
408-361.80-01	1-3 Yr High Quality	(409)	-	-	-
408-361.80-04	Short-Interest-Water	(2,291)	-	-	-
	Interest	\$ (33,129)	\$ 67,957	\$ 10,162	\$ 19,986
Reserves					
408-389.01-00	Carryover Cash	-	-	-	-
	Reserves	\$ -	\$ -	\$ -	\$ -
	Department Total	\$ 216,133	\$ 261,884	\$ 312,960	\$ 159,986

Water Impact Fund Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	-	-	-	-
Operating Expenditures	168,208	167,415	-	-
Capital Outlay	-	-	312,960	159,986
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 168,208	\$ 167,415	\$ 312,960	\$ 159,986

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Water Lines	-	-	312,960	159,986
Non-Departmental	168,208	167,415	-	-
Total Expenditures	\$ 168,208	\$ 167,415	\$ 312,960	\$ 159,986

Water Impact Fund - Expenditures

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
59	Depreciation	168,208	167,415	-	-	-	0.0%
	Operating Expenditures	\$ 168,208	\$ 167,415	\$ -	\$ -	\$ -	0.0%
63	Improvements O/T Building	-	-	312,960	159,986	(152,974)	-48.9%
	Capital Outlay	\$ -	\$ -	\$ 312,960	\$ 159,986	\$ (152,974)	-48.9%
	Department Total	\$ 168,208	\$ 167,415	\$ 312,960	\$ 159,986	\$ (152,974)	-48.9%

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Net Position - Projected	\$ 1,923,639	\$ 1,923,639	\$ 1,923,639	\$ 1,923,639	\$ 1,923,639
Revenues:					
Water Impact Fees	140,000	142,800	145,656	148,569	151,541
Interest Earnings	19,986	38,473	38,473	38,473	38,473
Total Revenues	159,986	181,273	184,129	187,042	190,014
Total Sources	2,083,625	2,104,912	2,107,768	2,110,681	2,113,653
Expenditures/Projects:					
Physical Environment:					
Available for Capital Projects	159,986	181,273	184,129	187,042	190,014
Total Expenditures/Projects	159,986	181,273	184,129	187,042	190,014
Ending Net Position - Projected	\$ 1,923,639	\$ 1,923,639	\$ 1,923,639	\$ 1,923,639	\$ 1,923,639

Marina Fund

Marina

Department Summary

The Public Works Department includes the Marina.

The Marina Division accommodates sponge boats, transient and visiting pleasure and charter boats all of which promote an active working revitalized waterfronts.

Goals & Objectives

Goal 1: Provide budgeting services to generate revenue by maintaining slip rentals

Objective 1: Maintain building, grounds and slips in a safe, clean, neat and attractive manner.

Objective 2: Offer competitive pricing and maintain a growing revenue stream.

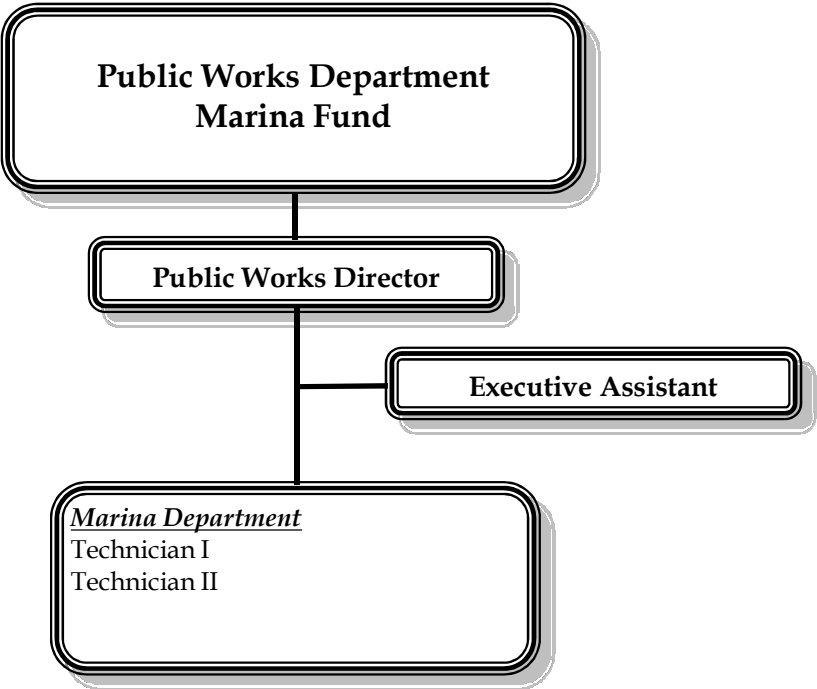
Goal 2: To provide outstanding customer service

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

Performance Measures

<u>Public Works Marina:</u>	FY22	FY23	FY24	FY25 Goal
Slip Rentals Revenue	\$121,540	\$107,910	\$110,738	\$120,300
Boat Slips	19	19	19	19
Percentage of calls and emails returned in 24 Hrs	98%	98%	99%	100%

Marina Fund Personnel Schedule



Position				
Title	FY 2022	FY 2023	FY 2024	FY 2025
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 2025:
*This position is funded 80% Sanitation - Solid Waste and 20% Marina

Marina Revenue/Expense Summary

Revenues by Source

	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Charges for Services	151,251	133,766	150,683	146,200
Interest	-	-	-	-
Miscellaneous	679	101	-	-
Non-Revenue				
Reserves	-	-	-	-
Total Non-Revenue	-	-	-	-
Total Revenue	\$ 151,930	\$ 133,867	\$ 150,683	\$ 146,200

Expenditures by Category

	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	68,032	71,833	75,946	81,865
Operating Expenditures	58,920	63,300	64,148	48,388
Capital Outlay	-	-	-	15,947
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	10,589	-
Total Expenditures	\$ 126,952	\$ 135,133	\$ 150,683	\$ 146,200

Marina Fund Revenue Summary

Revenue Summary

Revenue Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Charges for Services	151,251	133,766	150,683	146,200
Interest	-	-	-	-
Miscellaneous	679	101	-	-
Non-Revenues - Transfers & Reserves	-	-	-	-
Total Revenues	\$ 151,930	\$ 133,867	\$ 150,683	\$ 146,200

Percentage of Revenues by Source

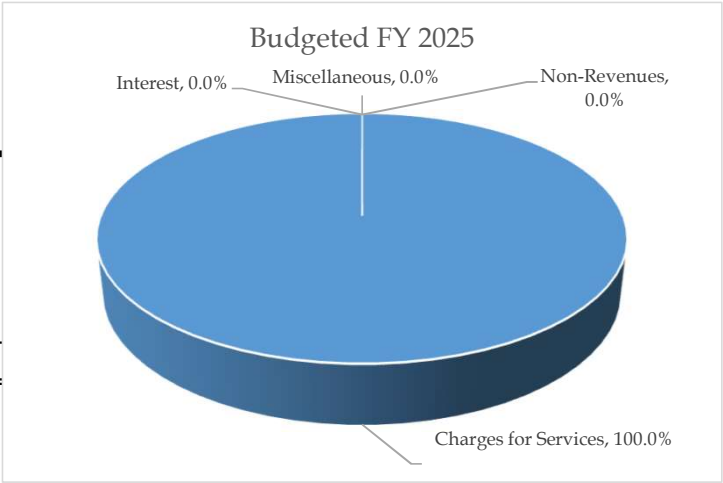
Revenue Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Charges for Services	99.6%	99.9%	100.0%	100.0%
Interest	0.0%	0.0%	0.0%	0.0%
Miscellaneous	0.4%	0.1%	0.0%	0.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	0.0%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Marina Fund Revenue Summary

Comparison by Source

	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
Charges for Services	150,683	146,200	(4,483)	-3.0%
Interest	-	-	-	0.0%
Miscellaneous	-	-	-	0.0%
Non-Revenues - Transfers & Reserves	-	-	-	0.0%
Total Revenues	\$ 150,683	\$ 146,200	\$ (4,483)	-3.0%

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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Charges for Services					
405-344.20-01	Slip Rental	121,540	107,910	118,635	120,300
405-344.20-02	Boat Launch Fees	8,676	8,026	9,350	8,500
405-344.20-03	Permit Fees	725	650	725	750
405-344.20-04	Sponge Boat Docking Fees	1,960	1,680	2,013	2,100
405-344.20-05	Boat Launch - Non-Res	18,225	15,200	19,650	14,300
405-344.20-06	Boat Launch - Non-Res Mo.	125	300	310	250
	Charges for Services	\$ 151,251	\$ 133,766	\$ 150,683	\$ 146,200
Miscellaneous					
405-369.90-00	Other Miscellaneous Revenue	679	101	-	-
	Miscellaneous	\$ 679	\$ 101	\$ -	\$ -
Reserves					
405-389.01-00	Carryover Cash	-	-	-	-
	Reserves	\$ -	\$ -	\$ -	\$ -
	Department Total	\$ 151,930	\$ 133,867	\$ 150,683	\$ 146,200

Marina Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	68,032	71,833	75,946	81,865
Operating Expenditures	58,920	63,300	64,148	48,388
Capital Outlay	-	-	-	15,947
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	10,589	-
Total Expenditures	\$ 126,952	\$ 135,133	\$ 150,683	\$ 146,200

Percentage of Expenditures by Category

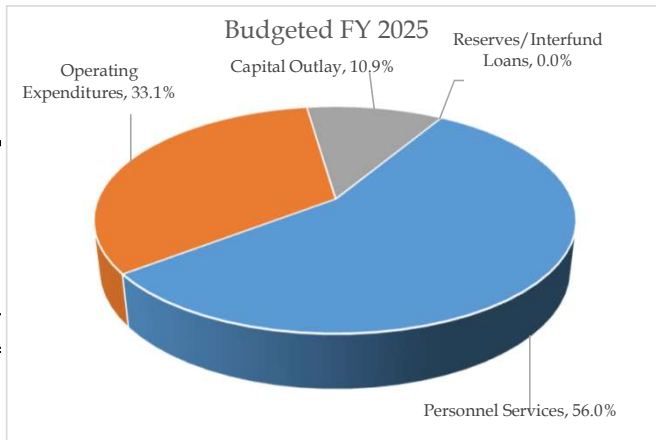
Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	53.6%	53.2%	50.4%	56.0%
Operating Expenditures	46.4%	46.8%	42.6%	33.1%
Capital Outlay	0.0%	0.0%	0.0%	10.9%
Transfers	0.0%	0.0%	0.0%	0.0%
Reserves/Interfund Loans	0.0%	0.0%	7.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Marina Fund Expenditure Summary

Comparison by Category

	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
Personnel Services	75,946	81,865	5,919	7.8%
Operating Expenditures	64,148	48,388	(15,760)	-24.6%
Capital Outlay	-	15,947	15,947	100.0%
Reserves/Interfund Loans	10,589	-	(10,589)	-100.0%
Total Revenues	\$ 150,683	\$ 146,200	\$ (4,483)	-3.0%

Expenditure Classification	Percentage
Personnel Services	56.0%
Operating Expenditures	33.1%
Capital Outlay	10.9%
Reserves/Interfund Loans	0.0%
Total	100.0%



Marina - Expenditures

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
12	Regular Salaries & Wages	44,766	48,785	51,450	54,274	2,824	5.5%
14	Overtime	1,804	2,241	1,000	1,000	-	0.0%
15	Special Pay	240	220	240	240	-	0.0%
21	FICA Taxes	3,581	3,900	3,974	4,190	216	5.4%
22	Retirement Contribution	4,212	4,149	4,742	4,996	254	5.4%
23	Life & Health Insurance	12,055	11,401	13,473	15,838	2,365	17.6%
24	Worker's Compensation	1,374	1,137	1,067	1,327	260	24.4%
	Personnel Services	\$ 68,032	\$ 71,833	\$ 75,946	\$ 81,865	\$ 5,919	7.8%
32	Accounting & Auditing	-	91	100	100	-	0.0%
41	Communication Services	4,697	4,912	3,520	3,520	-	0.0%
42	Freight & Postage	-	25	100	50	(50)	-50.0%
43-01	Water/Sewer Service	8,890	13,054	10,066	10,813	747	7.4%
43-02	Electric Service	7,043	7,823	7,184	7,979	795	11.1%
44	Rents & Leases	155	154	262	162	(100)	-38.2%
45	Insurance	13,777	14,924	37,478	18,855	(18,623)	-49.7%
46	Repairs & Maintenance	556	350	800	800	-	0.0%
46-04	Vehicle Maintenance Repairs	1,103	3,711	978	2,411	1,433	146.5%
47	Printing & Binding	614	619	800	800	-	0.0%
52	Operating Supplies	5,475	2,579	2,660	2,660	-	0.0%
52-11	Vehicle Fuel	319	-	200	238	38	19.0%
59	Depreciation	16,291	15,058	-	-	-	0.0%
	Operating Expenditures	\$ 58,920	\$ 63,300	\$ 64,148	\$ 48,388	\$ (15,760)	-24.6%
63	Improvements O/T Building	-	-	-	15,947	15,947	100.0%
	Capital Outlay	\$ -	\$ -	\$ -	\$ 15,947	\$ 15,947	100.0%
99	Non-Operating	-	-	10,589	-	(10,589)	-100.0%
	Non-Operating	\$ -	\$ -	\$ 10,589	\$ -	\$ (10,589)	-100.0%
	Department Total	\$ 126,952	\$ 135,133	\$ 150,683	\$ 146,200	\$ (4,483)	-3.0%

Fund Balance Projections

Marina Fund

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

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Net Position - Projected	\$ 31,685	\$ 31,685	\$ 31,728	\$ 31,773	\$ 31,819
Revenues:					
Marina Fees	146,200	147,662	149,139	150,630	152,136
Total Revenues	146,200	147,662	149,139	150,630	152,136
Total Sources	177,885	179,347	180,868	182,403	183,954
Expenditures/Projects:					
Personnel	81,865	84,321	86,851	89,456	92,140
Operating	48,388	50,324	52,336	54,430	56,607
Capital:					
30 Piling Replacements in Sponge Boat Area	15,947	-	-	-	-
Capital Outlay -Minor	-	12,974	9,908	6,698	-
Total Expenditures/Projects	146,200	147,618	149,095	150,584	148,747
Ending Net Position - Projected	\$ 31,685	\$ 31,728	\$ 31,773	\$ 31,819	\$ 35,208

Stormwater Fund

Stormwater

Department Summary

The Public Works Department Stormwater Utility performs administrative and operational functions associated with the City's storm water drainage and treatment systems. Storm water maintenance includes the removal of sedimentation and trash from the storm water collection system, storm water treatment facilities (retention ponds), drainage swales and proper pond maintenance. Maintaining the performance of stormwater drainage and treatment facilities assists in preventing flooding and protects our waterways surrounding the City. The Stormwater Utility performs all required maintenance, inspection, reporting and compliance associated with Florida Department of Environmental Protection (FDEP) National Pollutant Distribution Elimination System (NPDES) permit conditions.

Goals & Objectives

Goal 1: Mitigate the potential for flooding and maintain water quality standards in surrounding waterbodies

Objective 1: Continue an active maintenance program of stormwater facilities.

Objective 2: Continue stormwater project capital improvements program.

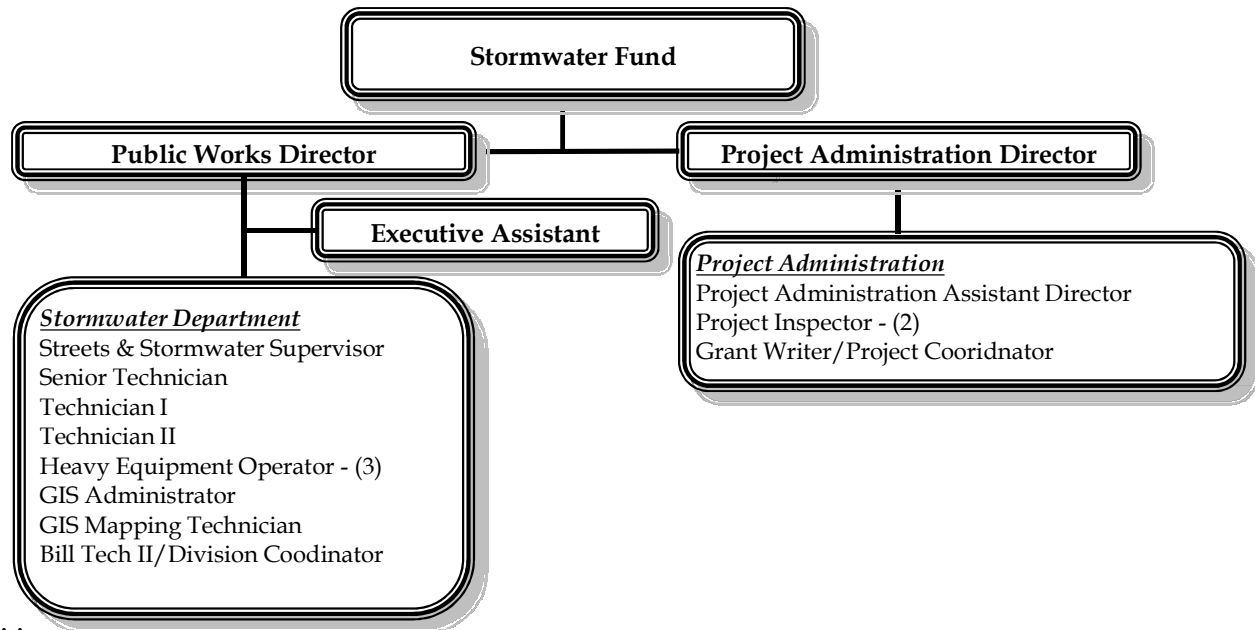
Goal 2- inform the public of their part in protecting the stormwater system and surrounding waterbodies

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

Performance Measures

<u>Public Works Stormwater:</u>	FY22	FY23	FY24	FY25 Goal
Sweeping Program - Cubic Yards of sweeping material removed from streets	1,279	1,279	1,915	1,915
Number of miles of streets swept	7,863	7,921	6,953	6,953
Number of educational events or activities: <i>Brochures/Flyers, Newsletters, Public Display Kiosks, School Presentations, Seminars/Workshops & Special Events</i>	18	18	20	20

Stormwater Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
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 Writer/Project Coordinator	-	0.19	0.19	0.19
Project Administration Director^	0.19	0.19	0.19	0.19
Project Inspector^	0.19	0.19	0.38	0.38
Project Supervisor^	0.19	0.19	0.19	-
Project Administration Assistant Director^	-	-	-	0.19
Total	0.57	0.76	0.95	0.95
Department Total	8.66	8.85	9.04	9.04

FY 2025:

*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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental	-	1,493	-	-
Charges for Services	1,834,710	1,969,465	2,051,279	2,148,333
Fines & Forfeitures	-	460	-	-
Interest	942	20,053	-	16,117
Miscellaneous	-	1,050,000	-	-
Non-Revenue				
Reserves	-	-	-	-
Total Non-Revenue	-	-	-	-
Total Revenue	\$ 1,835,652	\$ 3,041,471	\$ 2,051,279	\$ 2,164,450

Expenditures by Category

	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	632,338	718,209	767,253	805,765
Operating Expenditures	1,058,758	1,008,681	644,577	647,927
Capital Outlay	-	-	200,000	294,500
Transfers	148,718	156,639	164,069	171,867
Reserves/Other	(3,319)	(168)	275,380	244,391
Total Expenditures	\$ 1,836,495	\$ 1,883,361	\$ 2,051,279	\$ 2,164,450

Stormwater Fund Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental	-	1,493	-	-
Charges for Services	1,834,710	1,969,465	2,051,279	2,148,333
Fines & Forfeitures	-	460	-	-
Interest	942	20,053	-	16,117
Miscellaneous	-	1,050,000	-	-
Non-Revenues - Reserves	-	-	-	-
Total Revenues	\$ 1,835,652	\$ 3,041,471	\$ 2,051,279	\$ 2,164,450

Percentage of Revenues by Source

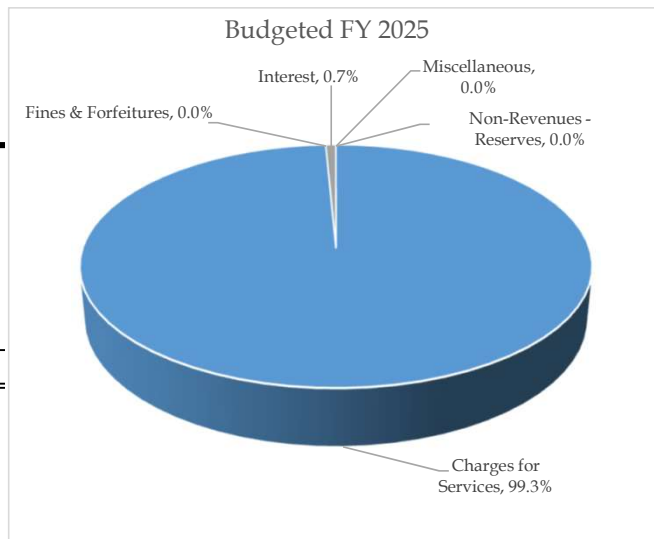
Revenue Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental	0.0%	0.0%	0.0%	0.0%
Charges for Services	99.9%	64.8%	100.0%	99.3%
Interest	0.1%	0.7%	0.0%	0.7%
Miscellaneous	0.0%	34.5%	0.0%	0.0%
Non-Revenues - Reserves	0.0%	0.0%	0.0%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Stormwater Fund Revenue Summary

Comparison by Source

	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
Charges for Services	2,051,279	2,148,333	97,054	4.7%
Fines & Forfeitures	-	-	-	0.0%
Interest	-	16,117	16,117	100.0%
Miscellaneous	-	-	-	0.0%
Non-Revenues - Reserves	-	-	-	0.0%
Total Revenues	\$ 2,051,279	\$ 2,164,450	\$ 113,171	5.5%

Source	Percentage
Charges for Services	99.3%
Fines & Forfeitures	0.0%
Interest	0.7%
Miscellaneous	0.0%
Non-Revenues - Reserves	0.0%
Total	100.0%



Stormwater Fund - Revenues

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental					
337.30-09	Tampa Bay Plan Council	-	1,493	-	-
	Intergovernmental	\$ -	\$ 1,493	\$ -	\$ -
Charges for Services					
343.90-03	Storm Water Utility Fees	1,821,662	1,955,374	2,038,395	2,134,833
343.90-04	Delinquent Penalty Stormwater	12,868	13,347	12,469	13,100
343.90-10	Revenue Write-Off	(30)	-	-	-
347.40-03	Off Duty Employees	210	744	415	400
	Charges for Services	\$ 1,834,710	\$ 1,969,465	\$ 2,051,279	\$ 2,148,333
Fines & Forfeitures					
354.09-00	Violations of Local Ordinances Stormwater	-	460	-	-
	Fines & Forfeitures	\$ -	\$ 460	\$ -	\$ -
Interest					
361.10-00	Interest on Investments	374	13,756	-	16,117
361.10-23	Bankunited PUB FD Sav	383	1,554	-	-
361.10-24	BOA	-	1	-	-
361.20-00	State Board Interest	820	4,742	-	-
361.40-04	Federal Home Loan MTG COR	-	-	-	-
361.80-02	FMIVT Intermediate High Quality	(635)	-	-	-
	Interest	\$ 942	\$ 20,053	\$ -	\$ 16,117
369.90-53	Settlement - American Pipeline	-	1,050,000	-	-
	Miscellaneous	\$ -	\$ 1,050,000	\$ -	\$ -
Reserves					
389.01-00	Cash Carryover	-	-	-	-
	Reserves	\$ -	\$ -	\$ -	\$ -
	Department Total	\$ 1,835,652	\$ 3,041,471	\$ 2,051,279	\$ 2,164,450

Stormwater Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	632,338	718,209	767,253	805,765
Operating Expenditures	1,058,758	1,008,681	644,577	647,927
Capital Outlay	-	-	200,000	294,500
Transfers	148,718	156,639	164,069	171,867
Reserves/Other	(3,319)	(168)	275,380	244,391
Total Expenditures	\$ 1,836,495	\$ 1,883,361	\$ 2,051,279	\$ 2,164,450

Percentage of Expenditures by Category

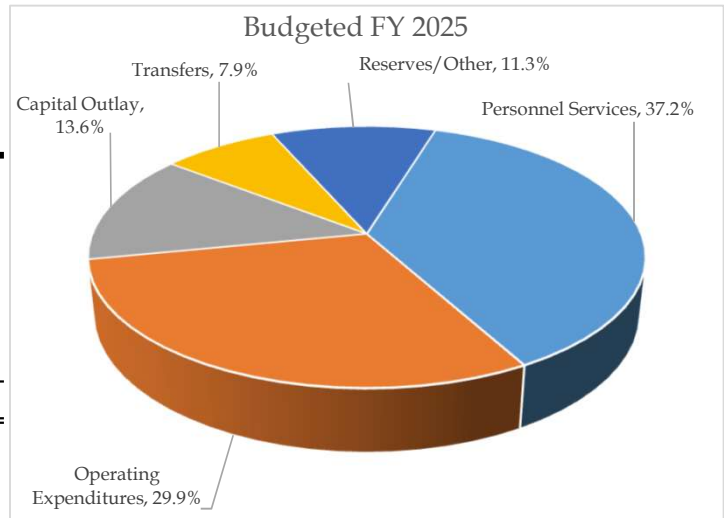
Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	34.4%	38.1%	37.4%	37.2%
Operating Expenditures	57.7%	53.6%	31.4%	29.9%
Capital Outlay	0.0%	0.0%	9.8%	13.6%
Transfers	8.1%	8.3%	8.0%	7.9%
Reserves/Other	-0.2%	0.0%	13.4%	11.3%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Stormwater Fund Expenditure Summary

Comparison by Category

	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
Personnel Services	767,253	805,765	38,512	5.0%
Operating Expenditures	644,577	647,927	3,350	0.5%
Capital Outlay	200,000	294,500	94,500	47.3%
Transfers	164,069	171,867	7,798	4.8%
Reserves/Other	275,380	244,391	(30,989)	-11.3%
Total Expenditures	\$ 2,051,279	\$ 2,164,450	\$ 113,171	5.5%

Expenditure Classification	Percentage
Personnel Services	37.2%
Operating Expenditures	29.9%
Capital Outlay	13.6%
Transfers	7.9%
Reserves/Other	11.3%
Total	100.0%



Stormwater Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Stormwater	1,470,368	1,540,527	1,943,688	2,040,753
Project Administration	67,044	30,785	107,591	123,697
Non-Departmental	299,083	312,049	-	-
Total Expenditures	\$ 1,836,495	\$ 1,883,361	\$ 2,051,279	\$ 2,164,450

Percentage of Expenditures by Division/Program

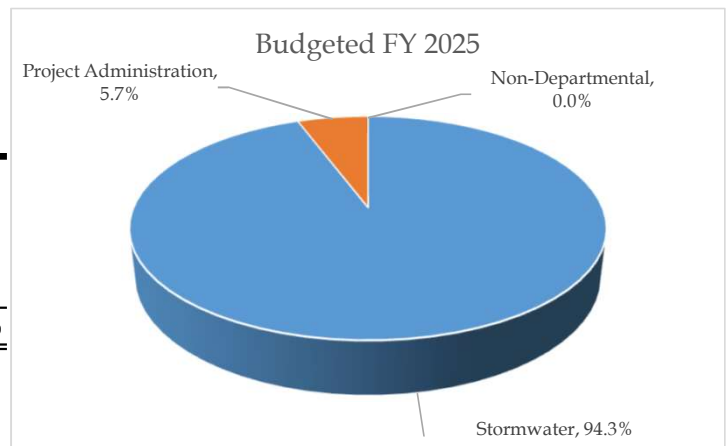
Division	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Stormwater	80.1%	81.8%	94.8%	94.3%
Project Administration	3.6%	1.6%	5.2%	5.7%
Non-Departmental	16.3%	16.6%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Stormwater Fund Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
Stormwater	1,943,688	2,040,753	97,065	5.0%
Project Administration	107,591	123,697	16,106	15.0%
Non-Departmental	-	-	-	0.0%
Total Expenditures	\$ 2,051,279	\$ 2,164,450	\$ 113,171	5.5%

Division	Percentage
Stormwater	94.3%
Project Administration	5.7%
Non-Departmental	0.0%
Total	100.0%



Stormwater Fund - Expenditures

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
11	Executive Salaries	47,013	49,738	52,654	56,867	4,213	8.0%
12	Regular Salaries & Wages	370,710	417,682	463,894	486,233	22,339	4.8%
13	Other Salaries & Wages	2,061	2,002	2,036	1,652	(384)	-18.9%
14	Overtime	18,191	31,105	9,760	9,760	-	0.0%
15	Special Pay	11,523	15,470	10,297	11,038	741	7.2%
21	FICA Taxes	32,310	36,837	40,544	42,480	1,936	4.8%
22	Retirement Contribution	39,449	44,535	48,341	50,797	2,456	5.1%
23	Life & Health Insurance	99,086	114,506	126,942	131,498	4,556	3.6%
24	Worker's Compensation	15,495	13,029	12,785	15,440	2,655	20.8%
26	Other Employee Benefits	(3,500)	(6,695)	-	-	-	0.0%
	Personnel Services	\$ 632,338	\$ 718,209	\$ 767,253	\$ 805,765	38,512	5.0%
31	Professional Services	322,800	169,429	198,000	198,000	-	0.0%
32	Accounting & Auditing	456	1,345	2,050	2,050	-	0.0%
34	Other Contractual Service	63,732	109,782	95,692	95,692	-	0.0%
40	Travel Per Diem	4,332	3,226	2,064	2,064	-	0.0%
41	Communication Services	3,364	3,091	2,255	2,255	-	0.0%
42	Freight & Postage	22	479	500	500	-	0.0%
43-01	Water/Sewer Service	1,722	1,861	1,826	1,835	9	0.5%
43-02	Electric Service	8,201	8,748	7,865	8,922	1,057	13.4%
44	Rents & Leases	614	1,677	2,339	2,339	-	0.0%
45	Insurance	9,111	10,238	12,871	14,595	1,724	13.4%
46	Repairs & Maintenance	9,899	7,703	6,092	6,092	-	0.0%
46-04	Vehicle Maintenance Repairs	202,966	271,597	136,993	151,961	14,968	10.9%
47	Printing & Binding	169	-	300	300	-	0.0%
48	Promotional Activities	2,068	2,445	2,800	2,800	-	0.0%
49	Other Current Charges	42,101	42,101	42,101	42,101	-	0.0%
49-02	Interdepartment Alloc-Capital	(4,847)	(53,257)	-	-	-	0.0%
51	Office Supplies	107	219	244	244	-	0.0%
52	Operating Supplies	41,664	61,875	78,225	78,225	-	0.0%
52-11	Vehicle Fuel	40,300	34,009	35,071	20,663	(14,408)	-41.1%
53	Road Materials	7,219	14,157	12,420	12,420	-	0.0%
54	Books-Publ-Subscriptions	1,206	1,363	769	769	-	0.0%
55	Training	2,469	4,544	4,100	4,100	-	0.0%
59	Depreciation	299,083	312,049	-	-	-	0.0%
	Operating Expenditures	\$ 1,058,758	\$ 1,008,681	\$ 644,577	\$ 647,927	3,350	0.5%
63	Improvements O/T Building	-	-	134,000	150,000	16,000	11.9%
64	Machinery & Equipment	-	-	66,000	144,500	78,500	118.9%
	Capital Outlay	\$ -	\$ -	\$ 200,000	\$ 294,500	94,500	47.3%
91	Transfers	148,718	156,639	164,069	171,867	7,798	4.8%
99	Non-Operating	(3,319)	(168)	275,380	244,391	(30,989)	-11.3%
	Non-Operating	\$ 145,399	\$ 156,471	\$ 439,449	\$ 416,258	(23,191)	-5.3%
	Department Total	\$ 1,836,495	\$ 1,883,361	\$ 2,051,279	\$ 2,164,450	113,171	5.5%

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 \$ 10.65

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Net Position - Projected	\$ 246,811	\$ 246,811	\$ 237,140	\$ 226,899	\$ 216,062
Revenues:					
Stormwater Fees	2,134,833	2,229,833	2,324,833	2,419,833	2,514,833
Stormwater Delinquent Fees	13,100	13,166	13,231	13,297	13,364
Off Duty Employees	400	400	400	400	400
Interest Earnings	16,117	4,936	4,743	4,538	4,321
Total Revenues	2,164,450	2,248,335	2,343,206	2,438,068	2,532,918
Total Sources	2,411,261	2,495,146	2,580,346	2,664,967	2,748,980
Expenditures/Projects:					
Personnel	805,765	829,938	854,836	880,481	906,896
Operating	647,927	673,844	700,798	728,830	757,983
Transfers Out	171,867	179,440	187,045	194,650	202,256
Capital:					
Capital Outlay Minor	-	50,000	50,000	50,000	50,000
Capital Projects:					
City Wide Pipelining Program	150,000	100,000	100,000	100,000	100,000
Pent Grosse					
Replace 2 Godwin Pumps	128,000	-	-	-	-
New Electronic Message Board	16,500	-	-	-	-
Available for Capital Projects	-	424,784	460,769	494,944	527,245
Total Capital Projects	294,500	524,784	560,769	594,944	627,245
Fund Balance Reserve	244,391	-	-	-	-
Total Expenditures/Projects	2,164,450	2,258,006	2,353,448	2,448,905	2,544,379
Ending Net Position - Projected	\$ 246,811	\$ 237,140	\$ 226,899	\$ 216,062	\$ 204,601

Golf Course Fund

Public Services Golf Course

Department Summary

The Tarpon Springs Golf Course is owned and operated by the City of Tarpon Springs for the golfing enjoyment of the public. The golf course consists of 18-holes, practice areas, a driving range, pro shop, on-course snack service, and a restaurant area that serves beverages and food consisting of pre-packaged, ready to eat or re-heat items.

Goals & Objectives

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

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

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

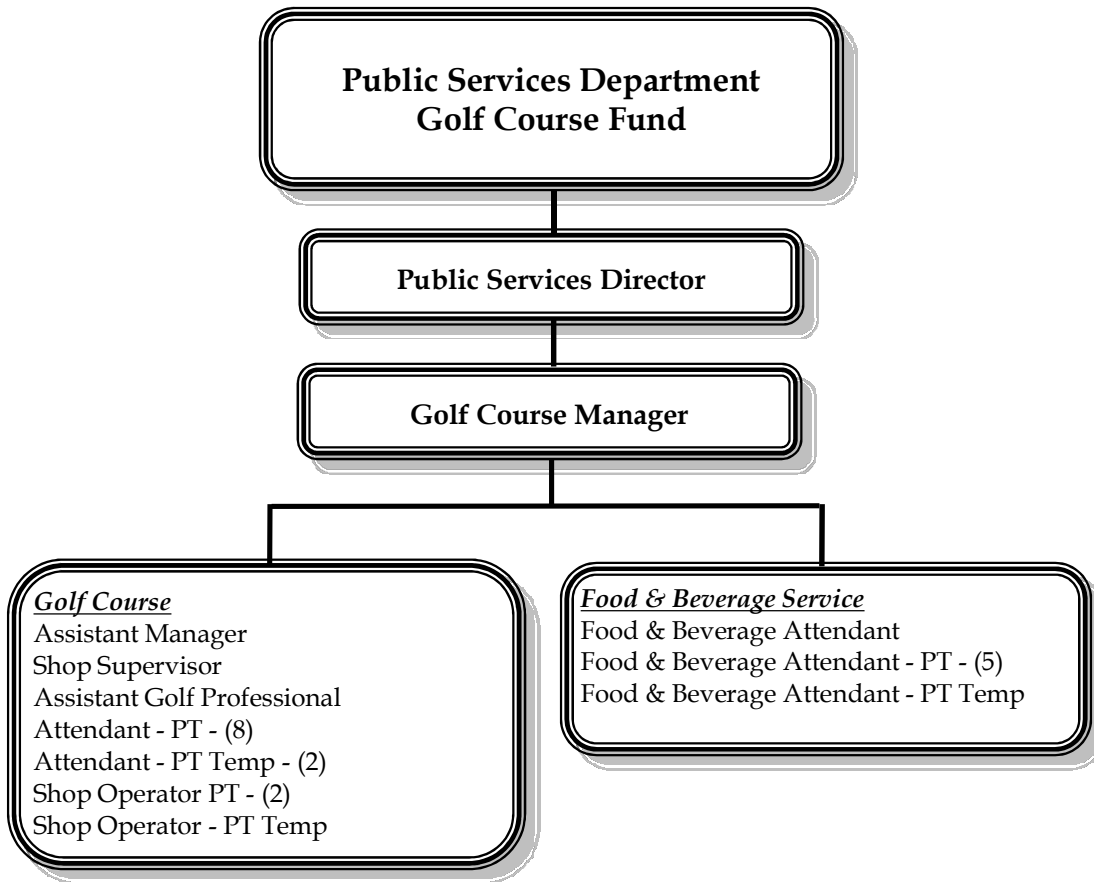
Objective 3: Maintain the course in quality playing condition and strive to maintain at least a 90 rating.

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

Performance Measures

<u>Public Services Golf Course:</u>	FY22	FY23	FY24	FY25 Goal
Number of rounds played	62,363	65,715	68,793	69,000
Annual membership	68	72	80	85
Golf course conditions- Rating 0-100	96	96	92	92
Number of clinic and lessons: growing the game	38	41	234	230

Golf Course Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
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 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental	-	-	-	-
Charges for Services	1,969,350	2,283,460	1,966,500	2,212,781
Interest	-	9,010	-	27,302
Miscellaneous	137,976	6,380	-	-
Non-Revenue				
Reserves	-	-	-	-
Total Non-Revenue	-	-	-	-
Total Revenue	\$ 2,107,326	\$ 2,298,850	\$ 1,966,500	\$ 2,240,083

Expenditures by Category

	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	435,019	487,758	618,776	673,975
Operating Expenditures	1,101,960	1,027,189	1,066,306	1,224,108
Capital Outlay	-	-	250,000	342,000
Debt Service	4,904	2,953	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	31,418	-
Total Expenditures	\$ 1,541,883	\$ 1,517,900	\$ 1,966,500	\$ 2,240,083

Golf Course Fund Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental	-	-	-	-
Charges for Services	1,969,350	2,283,460	1,966,500	2,212,781
Interest	-	9,010	-	27,302
Miscellaneous	137,976	6,380	-	-
Non-Revenues - Reserves	-	-	-	-
Total Revenues	\$ 2,107,326	\$ 2,298,850	\$ 1,966,500	\$ 2,240,083

Percentage of Revenues by Source

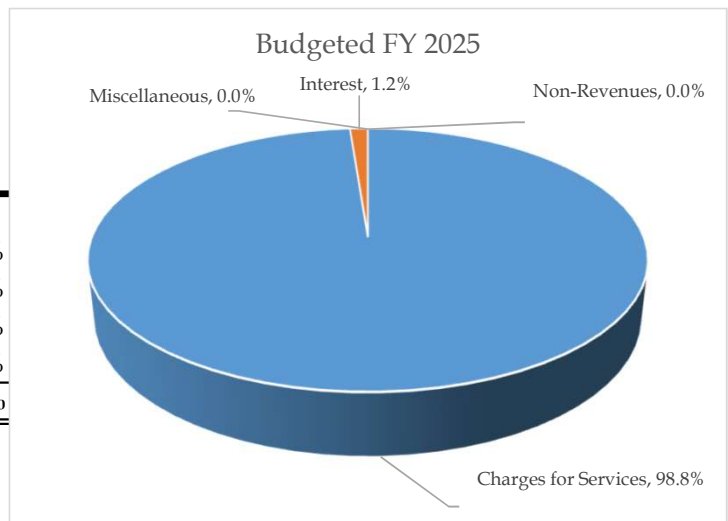
Revenue Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental	0.0%	0.0%	0.0%	0.0%
Charges for Services	93.5%	99.3%	100.0%	98.8%
Interest	0.0%	0.4%	0.0%	1.2%
Miscellaneous	6.5%	0.3%	0.0%	0.0%
Non-Revenues - Transfers & Reserves	0.0%	0.0%	0.0%	0.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Golf Course Fund Revenue Summary

Comparison by Source

	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
Charges for Services	1,966,500	2,212,781	246,281	12.5%
Interest	-	27,302	27,302	100.0%
Miscellaneous	-	-	-	0.0%
Non-Revenues - Transfers & Reserves	-	-	-	0.0%
Total Revenues	\$ 1,966,500	\$ 2,240,083	\$ 273,583	13.9%

Source	Percentage
Charges for Services	98.8%
Interest	1.2%
Miscellaneous	0.0%
Non-Revenues	0.0%
Total	100.0%



Golf Course Fund - Revenues

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Charges for Services					
347.21-00	Greens Fees	910,490	1,139,329	912,176	1,108,342
347.21-71	Memberships	76,306	70,299	77,729	79,020
347.22-02	CIP Surcharge	53,301	55,892	52,365	56,017
347.22-51	Golf Lessons	14,631	14,530	15,339	13,707
347.24-00	Rental Fee Income	669,951	716,312	670,453	691,708
347.25-11	Food	36,828	43,426	34,987	39,507
347.25-12	Clubhouse - Beer	93,510	126,221	90,835	110,937
347.25-13	Clubhouse - Wine	1,333	1,143	1,266	1,287
347.25-15	Clubhouse - Other Beverages	29,733	33,683	30,246	29,976
347.27-10	Pro Shop Sales	83,267	82,625	81,104	82,280
	Charges for Services	\$ 1,969,350	\$ 2,283,460	\$ 1,966,500	\$ 2,212,781
Interest					
361.10-00	Interest on Investments	-	9,010	-	27,302
	Interest	\$ -	\$ 9,010	\$ -	\$ 27,302
Miscellaneous					
369.90-00	Other Miscellaneous Revenue	2,326	4,667	-	-
369.90-07	Lease Default - Let of Cred	-	1,713	-	-
369.90-49	Cart Lease Refund	135,650	-	-	-
	Miscellaneous	\$ 137,976	\$ 6,380	\$ -	\$ -
Reserves					
389.01-00	Cash Carryover	-	-	-	-
	Reserves	\$ -	\$ -	\$ -	\$ -
	Department Total	\$ 2,107,326	\$ 2,298,850	\$ 1,966,500	\$ 2,240,083

Golf Course Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	435,019	487,758	618,776	673,975
Operating Expenditures	1,101,960	1,027,189	1,066,306	1,224,108
Capital Outlay	-	-	250,000	342,000
Debt Service	4,904	2,953	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	31,418	-
Total Expenditures	\$ 1,541,883	\$ 1,517,900	\$ 1,966,500	\$ 2,240,083

Percentage of Expenditures by Category

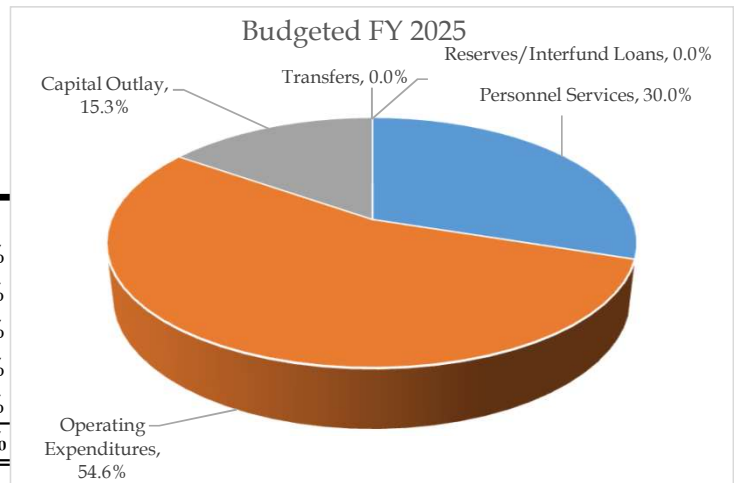
Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	28.2%	32.1%	31.5%	30.0%
Operating Expenditures	71.5%	67.7%	54.2%	54.6%
Capital Outlay	0.0%	0.0%	12.7%	15.3%
Debt Service	0.3%	0.2%	0.0%	0.0%
Transfers	0.0%	0.0%	0.0%	0.0%
Reserves/Interfund Loans	0.0%	0.0%	1.6%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Golf Course Fund Expenditure Summary

Comparison by Category

	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
Personnel Services	618,776	673,975	55,199	8.9%
Operating Expenditures	1,066,306	1,224,108	157,802	14.8%
Capital Outlay	250,000	342,000	92,000	36.8%
Transfers	-	-	-	0.0%
Reserves/Interfund Loans	31,418	-	(31,418)	-100.0%
Total Expenditures	\$ 1,966,500	\$ 2,240,083	\$ 273,583	13.9%

Expenditure Classification	Percentage
Personnel Services	30.0%
Operating Expenditures	54.6%
Capital Outlay	15.3%
Transfers	0.0%
Reserves/Interfund Loans	0.0%
Total	100.0%



Golf Course Expenditure Summary

Expenditures by Division/Program

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Golf Course	1,348,308	1,292,908	1,753,357	2,002,875
Golf Course - Food & Beverage Service	136,209	170,122	213,143	237,208
Non-Departmental	57,366	54,870	-	-
Total Expenditures	\$ 1,541,883	\$ 1,517,900	\$ 1,966,500	\$ 2,240,083

Percentage of Expenditures by Division/Program

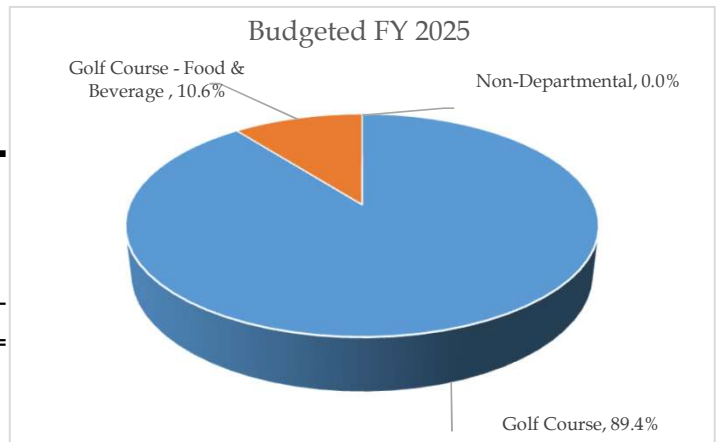
Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Golf Course	87.5%	85.2%	89.2%	89.4%
Golf Course - Food & Beverage Service	8.8%	11.2%	10.8%	10.6%
Non-Departmental	3.7%	3.6%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Golf Course Fund Expenditure Summary

Comparison by Division/Program

	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
Golf Course	1,753,357	2,002,875	249,518	14.2%
Golf Course - Food & Beverage Service	213,143	237,208	24,065	11.3%
Non-Departmental	-	-	-	0.0%
Total Expenditures	\$ 1,966,500	\$ 2,240,083	\$ 273,583	13.9%

Division	Percentage
Golf Course	89.4%
Golf Course - Food & Beverage	10.6%
Non-Departmental	0.0%
Total	100.0%



Golf Course Fund - Expenditures

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
12	Regular Salaries & Wages	174,986	188,117	264,241	282,192	17,951	6.8%
13	Other Salaries & Wages	173,295	197,373	208,270	245,518	37,248	17.9%
14	Overtime	-	-	1,200	1,200	-	0.0%
15	Special Pay - Golf Lessons	14,027	14,035	17,000	17,000	-	0.0%
21	FICA Taxes	27,874	30,691	37,501	41,717	4,216	11.2%
22	Retirement Contribution	15,431	16,181	25,419	27,035	1,616	6.4%
23	Life & Health Insurance	34,193	36,010	61,136	54,074	(7,062)	-11.6%
24	Worker's Compensation	4,978	4,124	4,009	5,239	1,230	30.7%
26	Other Employee Benefits	(9,765)	1,227	-	-	-	0.0%
	Personnel Services	\$ 435,019	\$ 487,758	\$ 618,776	\$ 673,975	55,199	8.9%
32	Accounting & Auditing	-	1,032	-	-	-	0.0%
34	Other Contractual Service	540,935	545,963	633,650	699,000	65,350	10.3%
40	Travel Per Diem	313	330	300	300	-	0.0%
41	Communication Services	8,802	9,642	9,400	10,340	940	10.0%
42	Freight & Postage	51	88	100	100	-	0.0%
43-01	Water/Sewer Service	18,029	19,778	18,048	19,481	1,433	7.9%
43-02	Electric Service	20,920	25,540	21,338	26,051	4,713	22.1%
44	Rents & Leases	150,480	8,856	76,168	126,070	49,902	65.5%
45	Insurance	34,884	38,621	49,602	54,766	5,164	10.4%
46	Repairs & Maintenance	12,139	31,615	44,100	51,000	6,900	15.6%
47	Printing & Binding	1,980	2,107	2,000	2,000	-	0.0%
48	Promotional Activities	3,745	-	2,500	500	(2,000)	-80.0%
49	Other Current Charges	1,213	1,266	2,000	2,000	-	0.0%
51	Office Supplies	1,338	1,135	2,000	2,000	-	0.0%
52	Operating Supplies	59,623	77,056	71,100	80,500	9,400	13.2%
52-01	Food	26,515	31,370	27,000	30,000	3,000	11.1%
52-02	Beer	38,723	48,210	40,000	50,000	10,000	25.0%
52-03	Wine	678	527	800	1,000	200	25.0%
52-05	Other Beverages	13,168	15,736	13,500	16,000	2,500	18.5%
52-06	Cost of Goods Sold	44,299	47,208	50,000	50,000	-	0.0%
54	Books-Publ-Subscriptions	3,155	2,634	2,700	3,000	300	11.1%
58	Amortization - Lease	63,604	63,605	-	-	-	0.0%
59	Depreciation	57,366	54,870	-	-	-	0.0%
	Operating Expenditures	\$ 1,101,960	\$ 1,027,189	\$ 1,066,306	\$ 1,224,108	157,802	14.8%
62	Buildings	-	-	-	325,000	325,000	100.0%
63	Improvements O/T Building	-	-	250,000	-	(250,000)	-100.0%
64	Machinery & Equipment	-	-	-	17,000	17,000	100.0%
	Capital Outlay	\$ -	\$ -	\$ 250,000	\$ 342,000	92,000	36.8%
72	Interest	4,904	2,953	-	-	-	0.0%
	Debt Service	\$ 4,904	\$ 2,953	\$ -	\$ -	-	0.0%
99	Non-Operating	-	-	31,418	-	(31,418)	-100.0%
	Non-Operating	\$ -	\$ -	\$ 31,418	\$ -	(31,418)	-100.0%
	Department Total	\$ 1,541,883	\$ 1,517,900	\$ 1,966,500	\$ 2,240,083	273,583	13.9%

Fund Balance Projections

Golf Course Fund

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

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Net Position - Projected	\$ 549,340	\$ 549,340	\$ 536,064	\$ 522,108	\$ 507,448
Revenues:					
Golf Course Fees	2,212,781	2,234,909	2,257,258	2,279,830	2,302,629
Interest/Other	27,302	10,987	10,721	10,442	10,149
Total Revenues	2,240,083	2,245,896	2,267,979	2,290,273	2,312,778
Total Sources	2,789,423	2,795,236	2,804,043	2,812,382	2,820,226
Expenditures/Projects:					
Personnel	673,975	694,194	715,020	736,471	758,565
Operating	1,224,108	1,265,728	1,308,762	1,353,260	1,399,271
Capital:					
Capital Outlay -Minor	-	25,000	25,000	25,000	25,000
Design & Permitting for New Clubhouse	325,000	-	-	-	-
75 HP Motor for Irrigation Pump Station	17,000	-	-	-	-
Bridge Replacement	-	100,000	-	-	-
Reserve for Fund Balance/Capital Projects	-	174,249	233,152	190,203	145,336
Total Expenditures/Projects	2,240,083	2,259,171	2,281,934	2,304,934	2,328,172
Ending Net Position - Projected	\$ 549,340	\$ 536,064	\$ 522,108	\$ 507,448	\$ 492,054

FY 2025 Annual Budget Internal Service Funds



Vehicle Maintenance Fund

Public Works – Vehicle Maintenance

Department Summary

Fleet management is commonly thought to apply only to transportation fleets like vans and trucks, but it is also about management of all motor vehicles, cars, vessels, ships, rail cars and other machinery used in companies. The Vehicle Maintenance Division provides centralized fleet services for the City's vehicles and equipment including acquisition, disposal, maintenance and repair, and fueling services. Vehicle Maintenance operates as an internal service fund with the costs of services and overhead passed directly on to its customers, generally internal operating departments within the City. Services are provided for all City vehicles and equipment with items ranging from heavy trucks to small sedans, from heavy construction equipment to small landscaping equipment, fire apparatus and police cars.

Goals & Objectives

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

Objective 1: Preventive maintenance, inspection, service, and repairs to a widely varied fleet ranging from street sweeper trucks to emergency response equipment. Vehicle Maintenance's Preventive Maintenance Program (PM) provides an established maintenance schedule for each vehicle and piece of equipment and maintain a 100% completion rate. All vehicles and equipment are maintained at or above industry standards. The Vehicle Maintenance vehicle replacement is structured to accommodate the changing needs of the organization. All vehicles and equipment that are due for replacement, based on a predetermined schedule, are annually evaluated annually and recommended for replacement or extended life. The objective is to maximize the useful life efficiency for vehicles and equipment.

Public Works – Vehicle Maintenance

Performance Measures

<u>Public Works Vehicle Maintenance</u>	FY22	FY23	FY24 *	FY25 Goal
Job Orders Written	1,744	1,812	2,099	1,900
Completed Job Orders	1,623	1,710	1,991	1,900
Job Order Completion Rate	93.1% %	93.7%	94.9%	94%
PM Services Completed	686	698	555	646
PM Completion Rate	100%	100%	100%	100%
Fleet Labor Hours	3,750	3,826	6,044	4,540
*FY24 Estimates as of 8/31				

Goal 2: Refueling of all City Equipment

Objective 1: Fuel Management for the City's fleet through two (2) commercial sites within the City. Services include billing, analysis, a fuel management access system, Veeder Root Tank Monitoring System. The City-owned internal fueling system is comprised of an acquisition and distribution system maintained by Vehicle Maintenance. The system is computerized and provides critical data necessary to develop the scheduling of preventive maintenance. The fuel cost to the internal departments includes an associated administrative fee, which offsets the ever-increasing cost of fuel, paid for by the City and provides a reduced per gallon cost for government agencies.

Objective 2: Assist in maintaining the Public Safety Buildings above ground fuel tank (AGT), working with the Department of Environmental Protection (DEP) making sure all compliances are met.

Public Works – Vehicle Maintenance

Performance Measures

<u>Public Works Vehicle Maintenance</u>	FY22	FY23	FY24	FY25 Goal
Unleaded Fuel Dispensed (Gallons)	106,583	108,613	96,133	103,776
Diesel Fuel Dispensed (Gallons)	39,763	5,763*	32,522	36,143
*Diesel Tanks down for 10 months of FY23				

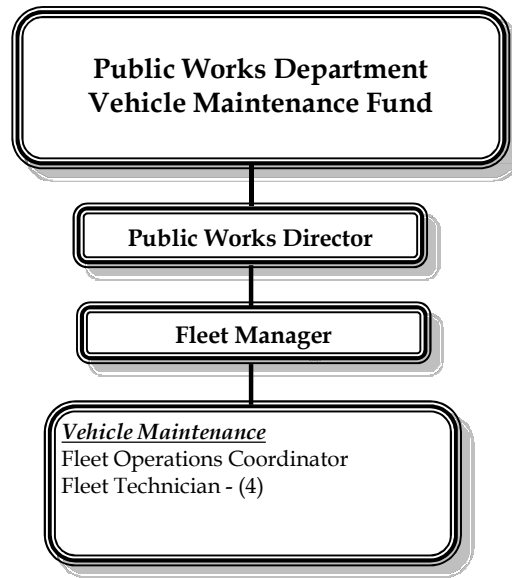
Goal 3: Emergency Communication System

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

Performance Measures

<u>Public Works Vehicle Maintenance</u>	FY22	FY23	FY24	FY25 Goal
EVT Certifications (Emergency Vehicle Training)	Y	Y	Y	Y
ASE TRUCK Certifications (Automotive Service Excellence)	Y	Y	Y	Y
ASE AUTO Certifications (Automotive Service Excellence)	Y	Y	Y	Y

Vehicle Maintenance Fund Personnel Schedule



Position Title	FY 2022	FY 2023	FY 2024	FY 2025
Fleet Manager	1.00	1.00	1.00	1.00
Fleet Assistant	1.00	1.00	1.00	-
Fleet Operations Coordinator	-	-	-	1.00
Fleet Technician	3.00	3.00	3.00	4.00
Total	5.00	5.00	5.00	6.00

Vehicle Maintenance Revenue/Expense Summary

Revenues by Source				
	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental	847	-	-	-
Charges for Services	51,189	50,836	69,437	82,430
Miscellaneous	845	-	-	-
Non-Revenue				
Transfers	240,000	-	-	-
Reserves	-	-	-	-
Internal Services	1,102,734	1,419,217	1,435,873	1,591,914
Total Non-Revenue	1,342,734	1,419,217	1,435,873	1,591,914
Total Revenue	\$ 1,395,615	\$ 1,470,053	\$ 1,505,310	\$ 1,674,344

Expenditures by Category				
	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	337,688	448,716	430,579	540,698
Operating Expenditures	887,446	933,198	1,074,731	1,133,646
Capital Outlay	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 1,225,134	\$ 1,381,914	\$ 1,505,310	\$ 1,674,344

Vehicle Maintenance Fund Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Charges for Services	51,189	50,836	69,437	82,430
Miscellaneous	845	-	-	-
Non-Revenues - Transfers	240,000	-	-	-
Non-Revenues - Reserves	-	-	-	-
Non-Revenues -Internal Services	1,102,734	1,419,217	1,435,873	1,591,914
Total Revenues	\$ 1,395,615	\$ 1,470,053	\$ 1,505,310	\$ 1,674,344

Percentage of Revenues by Source

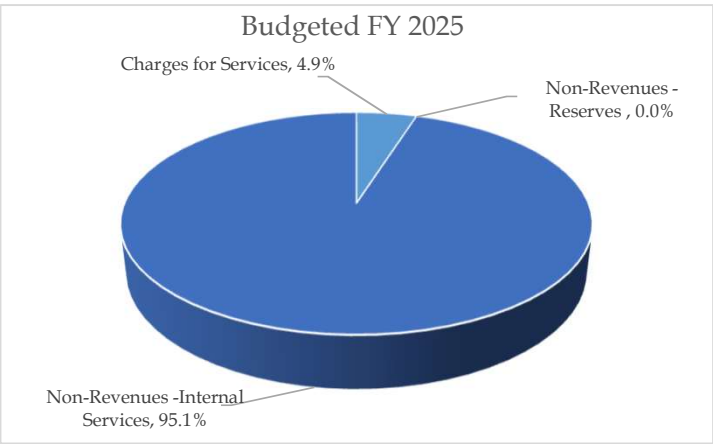
Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Charges for Services	3.7%	3.5%	4.6%	4.9%
Miscellaneous	0.1%	0.0%	0.0%	0.0%
Non-Revenues - Transfers	17.2%	0.0%	0.0%	0.0%
Non-Revenues - Reserves	0.0%	0.0%	0.0%	0.0%
Non-Revenues -Internal Services	79.0%	96.5%	95.4%	95.1%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Vehicle Maintenance Fund Revenue Summary

Comparison by Source

	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
Charges for Services	69,437	82,430	12,993	18.7%
Non-Revenues - Reserves	-	-	-	0.0%
Non-Revenues -Internal Services	1,435,873	1,591,914	156,041	10.9%
Total Revenues	\$ 1,505,310	\$ 1,674,344	\$ 169,034	11.2%

Source	Percentage
Charges for Services	4.9%
Non-Revenues - Reserves	0.0%
Non-Revenues -Internal Services	95.1%
Total	100.0%



Vehicle Maintenance Fund - Revenues

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental					
331.50-26	FEMA - COVID-19	847	-	-	-
	Intergovernmental	\$ 847	\$ -	\$ -	\$ -
Charges for Services					
341.90-01	Internal Service - Fuel Markup	32,207	22,886	35,237	34,240
341.90-02	Internal Service - Parts Markup	18,982	27,950	34,200	48,190
	Charges for Services	\$ 51,189	\$ 50,836	\$ 69,437	\$ 82,430
Miscellaneous					
369.90-00	Other Miscellaneous Revenue	845	-	-	-
	Miscellaneous	\$ 845	\$ -	\$ -	\$ -
Non-Revenues					
Transfers					
381-10-01	General Fund	165,000	-	-	-
382.44-02	Water-Sewer Fund	75,000	-	-	-
	Transfers	\$ 240,000	\$ -	\$ -	\$ -
Internal Services					
395.01-00	General Fund	768,609	1,050,653	949,748	1,092,011
395.11-42	Fed Equitable Sharing	-	-	6,225	5,821
395.44-01	Sanitation	46,161	50,471	71,750	62,387
395.44-02	Water and Sewer	175,395	184,068	241,926	262,248
395.44-05	Harbormaster	1,422	127	1,131	2,559
395.44-06	Stormwater	111,147	133,898	165,093	166,888
		\$ 1,102,734	\$ 1,419,217	\$ 1,435,873	\$ 1,591,914
Non Revenue Totals		\$ 1,342,734	\$ 1,419,217	\$ 1,435,873	\$ 1,591,914
Department Total		\$ 1,395,615	\$ 1,470,053	\$ 1,505,310	\$ 1,674,344

Vehicle Maintenance Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	337,688	448,716	430,579	540,698
Operating Expenditures	887,446	933,198	1,074,731	1,133,646
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	-	-
Total Expenditures	\$ 1,225,134	\$ 1,381,914	\$ 1,505,310	\$ 1,674,344

Percentage of Expenditures by Category

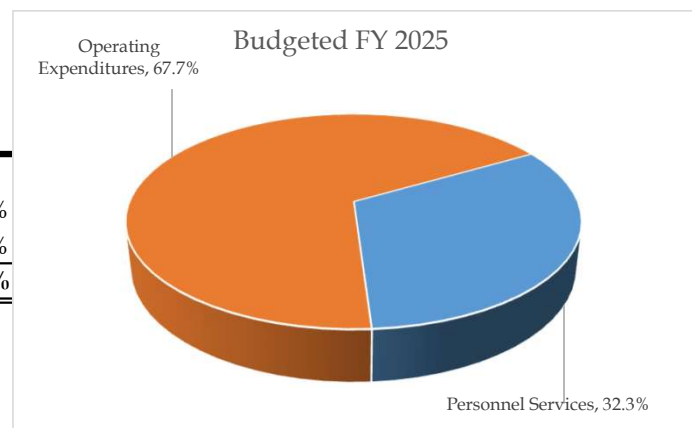
Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	27.6%	32.5%	28.6%	32.3%
Operating Expenditures	72.4%	67.5%	71.4%	67.7%
Capital Outlay	0.0%	0.0%	0.0%	0.0%
Transfers	0.0%	0.0%	0.0%	0.0%
Reserves/Interfund Loans	0.0%	0.0%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Vehicle Maintenance Fund Expenditure Summary

Comparison by Category

	Budgeted FY 2024	Budgeted FY 2025	Dollar Change	Percentage Change
Personnel Services	430,579	540,698	110,119	25.6%
Operating Expenditures	1,074,731	1,133,646	58,915	5.5%
Total Revenues	\$ 1,505,310	\$ 1,674,344	\$ 169,034	11.2%

Source	Percentage
Personnel Services	32.3%
Operating Expenditures	67.7%
Total	100.0%



Vehicle Maintenance - Expenditures

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
12	Regular Salaries & Wages	236,762	292,028	297,541	375,055	77,514	26.1%
14	Overtime	16,889	33,889	7,500	7,500	-	0.0%
15	Special Pay	3,010	3,406	3,200	3,400	200	6.3%
21	FICA Taxes	19,050	23,563	23,373	29,319	5,946	25.4%
22	Retirement Contribution	21,574	28,055	27,796	34,790	6,994	25.2%
23	Life & Health Insurance	45,716	61,827	66,932	84,380	17,448	26.1%
24	Worker's Compensation	4,577	4,166	4,237	6,254	2,017	47.6%
25	Unemployment Compensation	(1,640)	1,782	-	-	-	0.0%
26	Other Postemployment Benefit	(8,250)	-	-	-	-	0.0%
	Personnel Services	\$ 337,688	\$ 448,716	\$ 430,579	\$ 540,698	\$ 110,119	25.6%
31	Professional Services	50	-	-	-	-	0.0%
32	Accounting & Auditing	-	814	940	940	-	0.0%
34	Other Contractual Service	1,067	1,840	2,000	2,000	-	0.0%
40	Travel Per Diem	4,324	7,578	5,000	5,000	-	0.0%
41	Communication Services	996	1,029	1,000	1,000	-	0.0%
42	Freight & Postage	-	21	50	50	-	0.0%
44	Rents & Leases	1,834	2,898	1,462	1,462	-	0.0%
45	Insurance	16,434	15,148	18,417	21,859	3,442	18.7%
46	Repairs & Maintenance	17,129	19,363	10,300	10,300	-	0.0%
46-04	Vehicle Maintenance Repairs	21,813	11,904	11,240	5,507	(5,733)	-51.0%
46-05	Vehicle Maintenance Parts	287,182	442,235	419,037	587,963	168,926	40.3%
47	Printing & Binding	110	-	-	-	-	0.0%
49	Other Current Charges	(1,571)	(5,562)	-	-	-	0.0%
51	Office Supplies	301	388	500	620	120	24.0%
52	Operating Supplies	31,877	46,108	20,750	20,750	-	0.0%
52-11	Vehicle Fuel	477,370	355,023	570,435	462,446	(107,989)	-18.9%
54	Books-Publ-Subscriptions	879	1,428	2,600	2,600	-	0.0%
55	Training	5,469	2,589	11,000	11,149	149	1.4%
59	Depreciation	22,182	30,394	-	-	-	0.0%
	Operating Expenditures	\$ 887,446	\$ 933,198	\$ 1,074,731	\$ 1,133,646	\$ 58,915	5.5%
	Department Total	\$ 1,225,134	\$ 1,381,914	\$ 1,505,310	\$ 1,674,344	\$ 169,034	11.2%

Risk Management Fund

Risk Management Revenue/Expense Summary

Revenues by Source

	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental	-	6,000	-	-
Interest	(40,913)	35,989	7,500	10,000
Miscellaneous	-	-	-	-
Non-Revenue				
Reserves	-	-	-	147,749
Internal Services	843,344	927,540	1,108,917	1,439,584
Total Non-Revenue	843,344	927,540	1,108,917	1,587,333
Total Revenue	\$ 802,431	\$ 969,529	\$ 1,116,417	\$ 1,597,333

Expenditures by Category

Division/Program	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	-	-	-	-
Operating Expenditures	1,078,061	993,878	1,108,618	1,597,333
Capital Outlay	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	7,799	-
Total Expenditures	\$ 1,078,061	\$ 993,878	\$ 1,116,417	\$ 1,597,333

Risk Management Fund Revenue Summary

Revenue Source Summary

Revenue Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental	-	6,000	-	-
Interest	(40,913)	35,989	7,500	10,000
Non-Revenues - Reserves	-	-	-	147,749
Non-Revenues -Internal Services	843,344	927,540	1,108,917	1,439,584
Total Revenues	\$ 802,431	\$ 969,529	\$ 1,116,417	\$ 1,597,333

Percentage of Revenues by Source

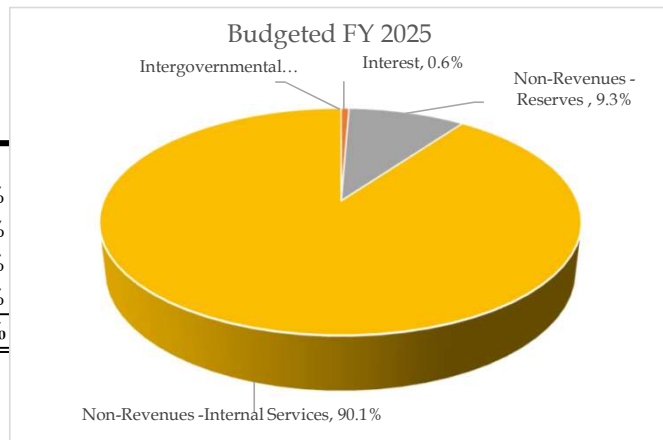
Source	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental	0.0%	0.6%	0.0%	0.0%
Interest	-5.1%	3.7%	0.7%	0.6%
Non-Revenues - Reserves	0.0%	0.0%	0.0%	9.3%
Non-Revenues -Internal Services	105.1%	95.7%	99.3%	90.1%
Total Revenues	100.0%	100.0%	100.0%	100.0%

Risk Management Fund Revenue Summary

Comparison by Source

	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
Intergovernmental	-	-	-	0.0%
Interest	7,500	10,000	2,500	33.3%
Non-Revenues - Reserves	-	147,749	147,749	100.0%
Non-Revenues -Internal Services	1,108,917	1,439,584	330,667	29.8%
Total Revenues	\$ 1,116,417	\$ 1,597,333	\$ 480,916	43.1%

Source	Percentage
Intergovernmental	0.0%
Interest	0.6%
Non-Revenues - Reserves	9.3%
Non-Revenues -Internal Services	90.1%
Total	100.0%



Risk Management Fund - Revenues

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Intergovernmental					
339.04-00	FMIT Safety Award	-	6,000	-	-
	Intergovernmental	\$ -	\$ 6,000	\$ -	\$ -
Interest					
361.10-00	Interest on Investments	32	311	7,500	10,000
361.10-05	Unreal Gain/Loss	(44,380)	13,387	-	-
361.10-24	BOA	4	16	-	-
361.20-00	State Board Interest	3,432	19,675	-	-
361.40-02	Federal Home Loan Bank	2,252	2,600	-	-
361.80-01	FMIVT 1-3 YR High Quality	(161)	-	-	-
361.80-02	FMIVT Intermediate High Quality	(2,092)	-	-	-
	Interest	\$ (40,913)	\$ 35,989	\$ 7,500	\$ 10,000
Reserves					
389.01-00	Cash Carryover	-	-	-	147,749
	Reserves	\$ -	\$ -	\$ -	\$ 147,749
Internal Services					
395.01-00	General Fund	396,944	439,736	507,663	659,042
395.44-01	Sanitation	47,600	47,961	52,757	68,489
395.44-02	Water and Sewer	343,496	379,015	481,586	625,190
395.44-05	Harbormaster	5,508	6,057	6,663	8,650
395.44-06	Stormwater	8,060	8,864	9,750	12,658
395.44-07	Golf Course	33,132	36,444	40,089	52,043
395.55-05	Vehicle Maintenance	8,604	9,463	10,409	13,512
		\$ 843,344	\$ 927,540	\$ 1,108,917	\$ 1,439,584
Non Revenue Totals		\$ 843,344	\$ 927,540	\$ 1,108,917	\$ 1,587,333
Department Total		\$ 802,431	\$ 969,529	\$ 1,116,417	\$ 1,597,333

Risk Management Expenditure Summary

Expenditure Summary

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	-	-	-	-
Operating Expenditures	1,078,061	993,878	1,108,618	1,597,333
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Grants & Aids	-	-	-	-
Transfers	-	-	-	-
Reserves/Interfund Loans	-	-	7,799	-
Total Expenditures	\$ 1,078,061	\$ 993,878	\$ 1,116,417	\$ 1,597,333

Percentage of Expenditures by Category

Expenditure Classification	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025
Personnel Services	0.0%	0.0%	0.0%	0.0%
Operating Expenditures	100.0%	100.0%	99.3%	100.0%
Capital Outlay	0.0%	0.0%	0.0%	0.0%
Transfers	0.0%	0.0%	0.0%	0.0%
Reserves/Interfund Loans	0.0%	0.0%	0.7%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

Risk Management - Expenditures

Acct.#	Account Description	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Budgeted FY 2025	Change 2024-2025	Percentage Change
31	Professional Services	15,000	-	-	-	-	0.0%
32	Accounting & Auditing	-	704	1,400	1,000	(400)	-28.6%
34	Other Contractual Service	47,086	51,061	42,000	51,000	9,000	21.4%
45	Insurance	6,910	-	-	-	-	0.0%
45-01	Premium	846,958	759,914	958,968	1,439,583	480,615	50.1%
45-02	Claims	140,914	158,780	100,000	100,000	-	0.0%
45-03	Claims Paid by the City	5,538	1,225	-	-	-	0.0%
52	Operating Supplies	3,497	10,124	4,750	5,750	1,000	21.1%
55	Training	-	-	1,500	-	(1,500)	-100.0%
59	Depreciation	12,158	12,070	-	-	-	0.0%
	Operating Expenditures	\$ 1,078,061	\$ 993,878	\$ 1,108,618	\$ 1,597,333	\$ 488,715	44.1%
99	Non-Operating	-	-	7,799	-	(7,799)	-100.0%
	Non-Operating	\$ -	\$ -	\$ 7,799	\$ -	\$ (7,799)	-100.0%
	Department Total	\$ 1,078,061	\$ 993,878	\$ 1,116,417	\$ 1,597,333	\$ 480,916	43.1%

FY 2025 Annual Budget Capital Improvement Program



City of Tarpon Springs

Capital Improvement Program (CIP)

Fiscal Years 2025 to 2029

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 2025. 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, 2024.

(CIP) Fiscal Year 2025 to 2029

The adopted CIP for FY 2025 to FY 2029 includes projects totaling \$48,655,070, with \$12,974,114 included in FY 2025. This document contains CIP Projects Summary by Function, CIP Projects by Sources, CIP Project Summary for FY 2025 to FY 2029, 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 2025. The adopted Capital Outlay for Fiscal Year 2025 totals \$450,168. 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

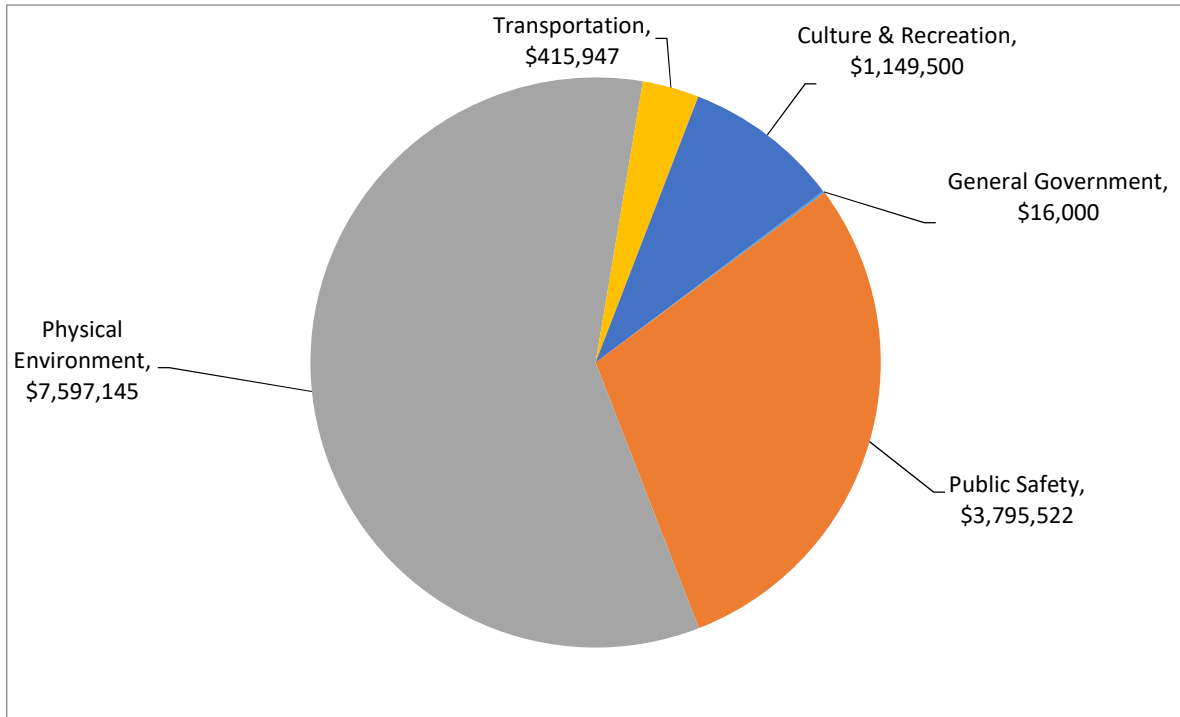
Local Option Sales Tax (Penny for Pinellas): The Local Option Sales Tax is established as a Capital Project Fund which accounts for the receipt and expenditure of the City's portion of the Local Option Infrastructure Surtax (One Cent Sales Tax) levied by Pinellas County for a 10-year period beginning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

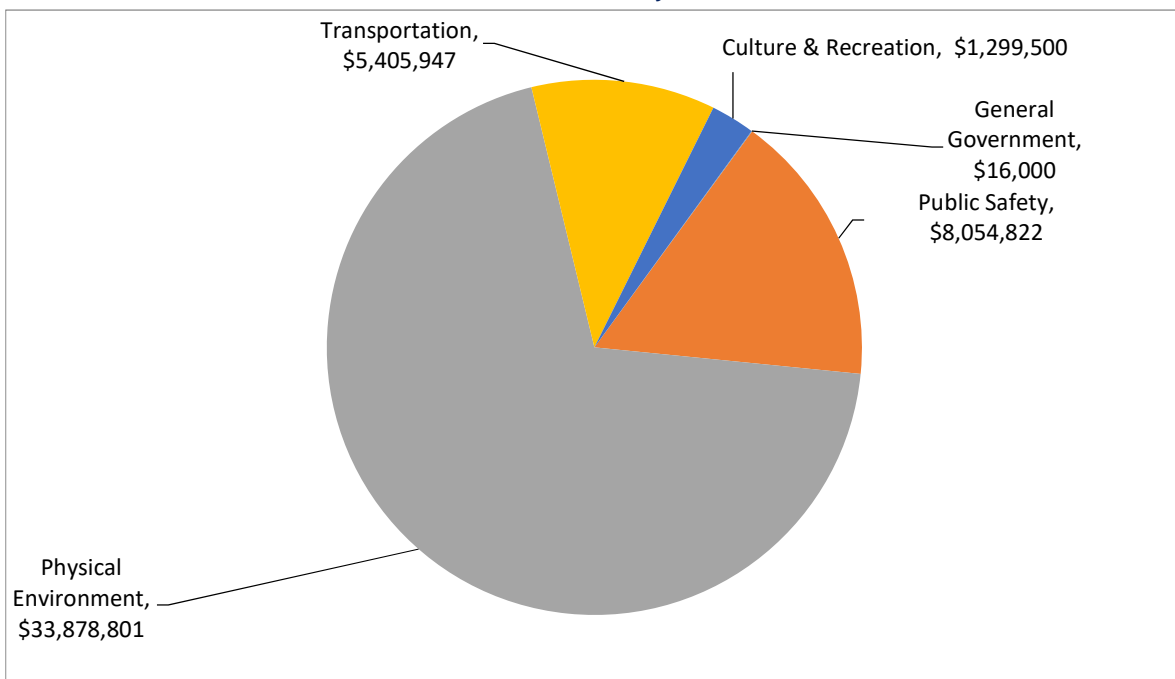
Water Impact Fee: The Water Impact Fee is established as an Enterprise Fund which accounts for the receipt and expenditure of the Water Impact Fee levied on new construction. These funds may only be used for new capital growth related to Water facilities. The current fee for a new residence is \$2,320.

Capital Improvements Program Project Summary by Function

Fiscal Year 2025 Projects - \$12,974,114

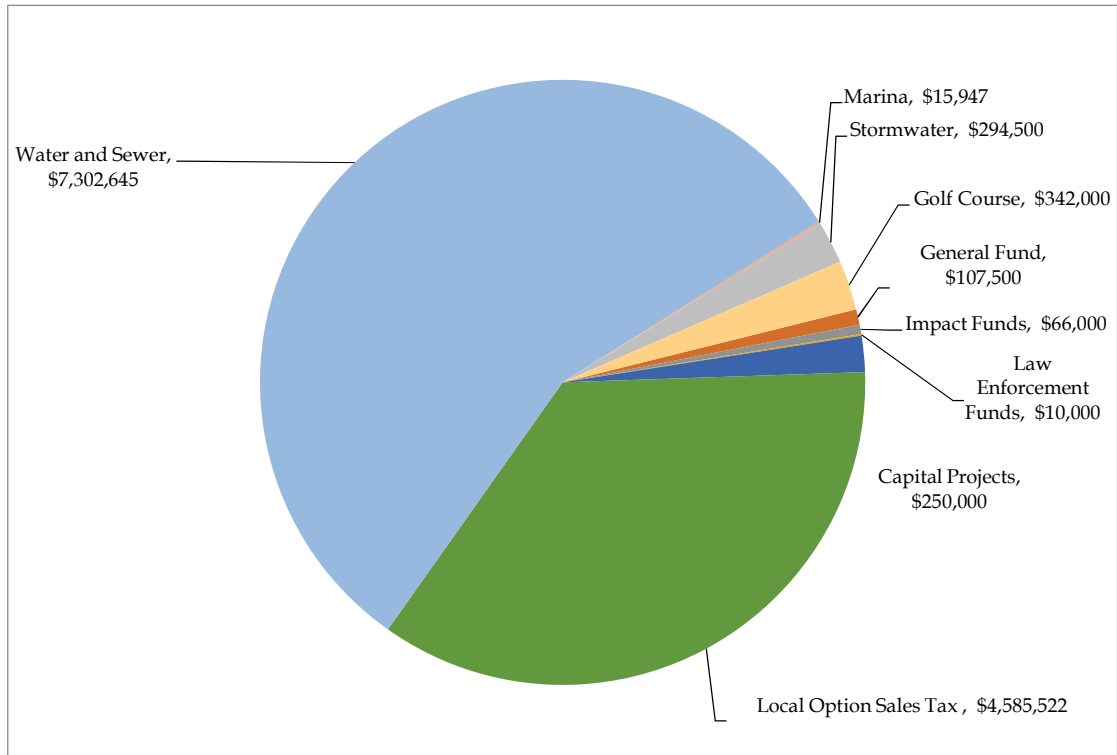


Fiscal Year 2025 - 2029 Projects - \$48,655,070

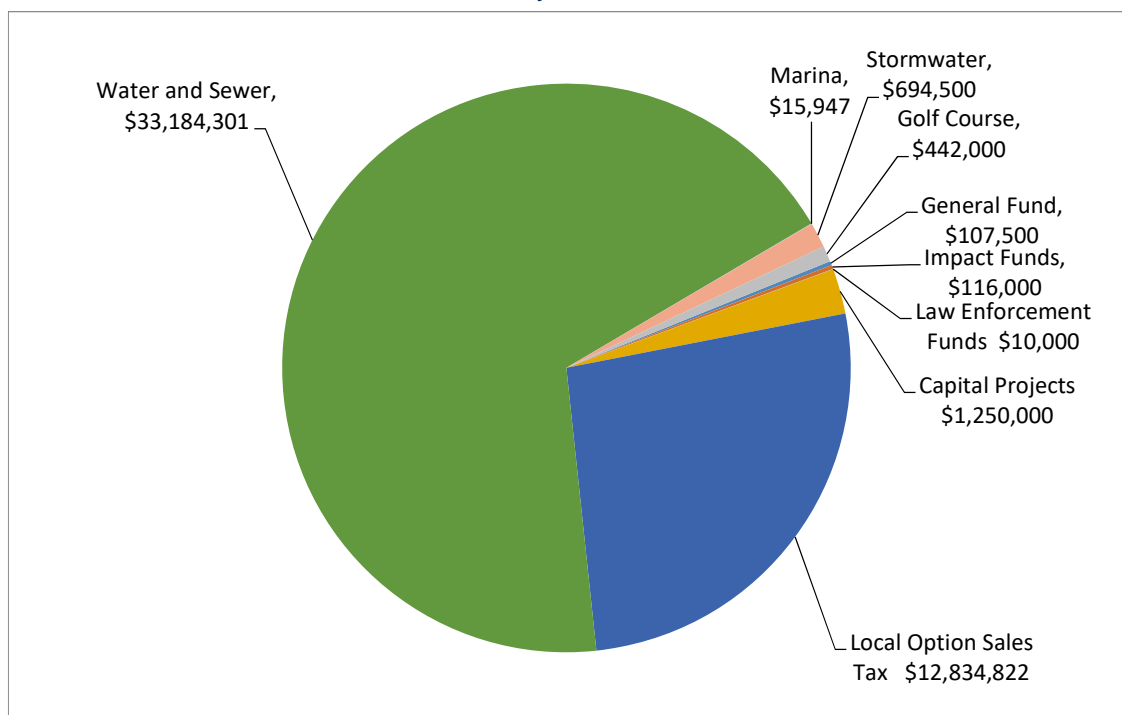


Capital Improvements Program Project Summary - Sources/Funds

Fiscal Year 2025 Projects - \$12,974,114



Fiscal Year 2025 - 2029 Projects - \$48,655,070



Capital Improvements Program Project Summary

Project	Goal/ Objective	FY2025	FY2026	FY2027	FY2028	FY2029	5 Year Total
General Government							
E-Procurement Software		\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000
General Government Total		\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000
Public Safety							
Police Vehicles Replacement	B.3.2	\$ 500,000	\$ 525,000	\$ 550,000	\$ 575,000	\$ 600,000	\$ 2,750,000
Radio System Upgrade	B.3.2	480,000	-	-	-	-	480,000
Fire Station 70 Construction	B.3.2	2,200,000	-	-	-	-	2,200,000
Fire Replacement Staff Vehicles	B.3.2	60,000	60,000	60,000	60,000	60,000	300,000
Fire Truck Reserve	B.3.2	-	250,000	250,000	250,000	250,000	1,000,000
Bunker Gear	B.3.2	170,000	-	-	-	-	170,000
ADA Handicap Ramp/Lift at Cultural Center		10,000	-	-	-	-	10,000
Fire Truck Lease 2022	B.3.2	196,889	196,889	196,889	196,889	-	787,556
Fire Truck Lease 2021	B.3.2	178,633	178,633	-	-	-	357,266
Public Safety Total		\$ 3,795,522	\$ 1,210,522	\$ 1,056,889	\$ 1,081,889	\$ 910,000	\$ 8,054,822
Physical Environment							
Water:							
Water Plant							
Additional CIP Costs		\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Raw Water Well Construction		866,125	190,000	910,000	200,000	960,000	3,126,125
Well Rehab		210,000	220,000	230,000	-	240,000	900,000
Blending Pipeline PH II		-	-	-	-	1,950,000	1,950,000
Membrane Element Replacement		-	-	-	1,070,000	-	1,070,000
Water Well Network/PLC		-	335,688	-	-	-	335,688
Renewal and Replacement of Equipment		-	40,000	50,000	60,000	70,000	220,000
Water Distribution							
Hydrant Improvements		110,000	113,000	116,000	119,000	122,000	580,000
Utilities For Other Projects (Water)		200,000	205,000	211,000	217,000	223,000	1,056,000
Lead and Copper Rule Management		50,000	10,000	11,000	12,000	13,000	96,000
Metallic Water Line Replacement		200,000	-	-	-	-	200,000
Beckett Bridge Utility Replacement - Water Portion		1,962,500	-	-	-	-	1,962,500
Replace Cast Iron/Galvanized Steel Pipe		-	368,204	1,070,000	1,100,000	1,130,000	3,668,204
Meter Repair							
Meter Change Out/Upgrade Program		153,750	167,995	173,000	178,000	183,000	855,745
Water Total		\$ 3,782,375	\$ 1,649,887	\$ 2,771,000	\$ 2,956,000	\$ 4,891,000	\$ 16,050,262
Sewer:							
Sewage Collection							
Sewer System Improvements - Manhole and Sewer Line Rehabilitation		\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Manhole Lining		110,000	120,000	130,000	140,000	150,000	650,000
Beckett Bridge Utility Replacement - Sewer Portion		1,962,500	-	-	-	-	1,962,500
Utilities For Other Projects (Sewer)		200,000	205,000	211,000	217,000	223,000	1,056,000
Lining of Wastewater Collection System		-	310,000	320,000	330,000	340,000	1,300,000
Sewage Treatment - Wastewater Treatment Plant (WWTP)							
Aeration Basin Concrete Rehab		400,000	-	-	-	-	400,000
Tri-Plex Bisulfate Pump Skid		30,000	-	-	-	-	30,000
CL2 Analyzer		10,000	-	-	-	-	10,000
CCC Blower		20,000	-	-	-	-	20,000
Utilities for other Projects (Sewer)		20,000	-	-	-	-	20,000
Reclaimed Water Pump Station		-	-	1,103,813	-	-	1,103,813
Permitting of WWTF		-	-	-	-	60,000	60,000
WWTF Electrical Life Extension/Resiliency PH I		-	3,236,000	-	-	-	3,236,000
Aeration System Improvements		-	-	551,906	-	-	551,906
WWTF Network/PLC Security		-	656,000	557,250	540,000	-	1,753,250
WWTF Reclaimed Building Electric Life Ext PH II		-	-	-	898,450	-	898,450
Renewal and Replacement of Equipment		-	90,000	100,000	110,000	120,000	420,000
Sewage Lift Stations							
Force Main Pigging Program		120,000	123,000	127,000	131,000	135,000	636,000
Small Equipment Replacement		-	106,000	109,000	112,000	115,000	442,000
Lift Station and Pump Rehab		103,000	-	-	-	-	103,000
Station Rehab. Design ARFARAS		152,520	762,600	-	-	-	915,120
Dixie Lift Station Electrical Rehab		92,250	-	-	-	-	92,250
Lift Station Upgrade-Tarpon Sail & Tennis		-	-	137,000	932,750	-	1,069,750
Lift Station Upgrade-Cromwell		-	-	-	-	104,000	104,000
Sewer Total		\$ 3,520,270	\$ 5,608,600	\$ 3,346,969	\$ 3,411,200	\$ 1,247,000	\$ 17,134,039
Water, Sewer, and Reclaimed Total		\$ 7,302,645	\$ 7,258,487	\$ 6,117,969	\$ 6,367,200	\$ 6,138,000	\$ 33,184,301
Stormwater:							
City Wide Pipelining Program	B.1.1	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 550,000
Replace 2 Godwin Pumps	B.1.1	128,000	-	-	-	-	128,000
New Electronic Message Board	B.1.1	16,500	-	-	-	-	16,500
Stormwater Total		\$ 294,500	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 694,500
Physical Environment Total		\$ 7,597,145	\$ 7,358,487	\$ 6,217,969	\$ 6,467,200	\$ 6,238,000	\$ 33,878,801

Capital Improvements Program Project Summary

<u>Project</u>	<u>Goal/ Objective</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>5 Year Total</u>
Transportation							
Sidewalks	B.3.1	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Annual Street Paving		150,000	-	150,000	-	150,000	450,000
Brick Street & Road Reconstruction		150,000	300,000	150,000	300,000	150,000	1,050,000
Orange Street Construction		-	990,000	-	-	-	990,000
River & Bayou Dredging	B.1.4	-	1,000,000	-	-	-	1,000,000
Sponge Docks Flood Abatement	B.1.1	-	900,000	500,000	-	-	1,400,000
30 Piling Replacement in Sponge Boat Area		15,947	-	-	-	-	15,947
Transportation Total		\$ 415,947	\$ 3,290,000	\$ 900,000	\$ 400,000	\$ 400,000	\$ 5,405,947
Culture & Recreation							
Sunset Beach Pavillons		\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 100,000
Community Center Upgrades		100,000	-	-	-	-	100,000
Craig Park Back Patio		7,500	-	-	-	-	7,500
Discovery Park Playground		650,000	-	-	-	-	650,000
75 HP Motor for Irrigation Pump Station at Golf Course		17,000	-	-	-	-	17,000
Design/Permitting for New Clubhouse		325,000	-	-	-	-	325,000
Bridge Replacement		-	100,000	-	-	-	100,000
Culture & Recreation Total		\$ 1,149,500	\$ 150,000	\$ -	\$ -	\$ -	\$ 1,299,500
Total		\$ 12,974,114	\$ 12,009,009	\$ 8,174,858	\$ 7,949,089	\$ 7,548,000	\$ 48,655,070

CAPITAL IMPROVEMENTS PROGRAM MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2025 through FY 2029 capital budget.

Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
General Government					
E-Procurement Software	\$ 16,000	\$ -	\$ -	\$ -	\$ -
Improvements to the Jitney Building.					
<i>Funding by:</i>					
General Government Impact Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually for maintenance, but will improve the overall efficiency of the City's Procurement Process.					
Public Safety					
Police Vehicles Replacement	\$ 500,000	\$ 525,000	\$ 550,000	\$ 575,000	\$ 600,000
Annual program for the replacement of Police vehicles.					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
The new vehicles will replace older vehicles with high maintenance which will reduce repairs & maintenance expenditures by approximately \$10,000 annually.					
Radio System Upgrade	\$ 480,000	\$ -	\$ -	\$ -	\$ -
New radio system for public safety communications.					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
This new radios will reduce operating expenditures from repairs & maintenance by \$5,000 annually & improve communication efficiency.					
Fire Station 70 Construction	\$ 2,200,000	\$ -	\$ -	\$ -	\$ -
Construction of a new Fire Station 70.					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
This new station will reduce operating expenditures from maintenance by \$10,000 annually & eliminate the need for expensive future capital repairs.					
Fire Replacement Staff Vehicles	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Annual program for the replacement of Fire staff vehicles.					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
The new vehicles will replace older vehicles with high maintenance which will reduce repairs & maintenance expenditures by approximately \$2,000 annually.					
Fire Truck Reserve	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Reserve funds for a future fire truck purchase.					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
Reserving funds to avoid financing the next fire truck purchase, reducing operating expenses by \$25,000 in interest payments.					
Bunker Gear	\$ 170,000	\$ -	\$ -	\$ -	\$ -
New protective fire bunker gear for firefighters.					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
This new gear will reduce operating expenditures from maintenance by \$5,000 annually & improve the safety of fire fighters.					
ADA Handicap Ramp/Lift at Cultural Center	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Install a new handicap ramp/lift at Cultural Center.					
<i>Funding by:</i>					
Handicap Fund					
<i>Operating Budget Impact:</i>					
The ramp will have minor operational impact (less than \$1,000 annually), but will improve accessibility for citizens in the City.					
Fire Truck Lease 2024	\$ 196,889	\$ 196,889	\$ 196,889	\$ 196,889	\$ -
Lease of a new fire truck (delivery not until April 2025).					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
The new truck will replace older fire truck with high maintenance which will reduce repairs & maintenance expenditures by approximately \$10,000 annually.					

CAPITAL IMPROVEMENTS PROGRAM MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2025 through FY 2029 capital budget.

Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Fire Truck Lease 2021	\$ 178,633	\$ 178,633	\$ -	\$ -	\$ -
Ladder Truck to replace Ladder 5567.					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
The new truck will replace older fire truck with high maintenance which will reduce repairs & maintenance expenditures by approximately \$10,000 annually.					

Physical Environment

Water Plant

Additional CIP Costs	\$ 30,000	\$ -	\$ -	\$ -	\$ -
To help cover unforeseen capital expenditures for the RO Facility.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
We do not anticipate that this expense will have any operating impact.					
Raw Water Well Construction	\$ 866,125	\$ 190,000	\$ 910,000	\$ 200,000	\$ 960,000
Additional water wells to be used in the production of water at the new Water Plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
The new wells will have some maintenance expenses (under \$25,000 annually for maintenance), but will assist in the overall efficiency of the Water System.					
Well Rehab	210000	220000	230000	0	240000
Improvements to our current water wells, including production enhancement, equipment/controls, mechanical upgrades.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should reduce operating expenditures from maintenance by \$10,000 annually & eliminate the need for expensive future capital repairs. .					
Blending Pipeline Phase II	\$ -	\$ -	\$ -	\$ -	\$ 1,950,000
Phase II of pipeline blending.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should reduce operating expenditures from maintenance by \$10,000 annually & eliminate the need for expensive future capital repairs.					
Membrane Element Replacement	\$ -	\$ -	\$ -	\$ 1,070,000	\$ -
Replace and update RO membranes for filtration.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should reduce operating expenditures from maintenance by \$10,000 annually & improve the efficiency of the Water System.					
Water Well Network/PLC	\$ -	\$ 335,688	\$ -	\$ -	\$ -
Improving the connection network between water wells.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually in maintenance, but will improve efficiency of the Water System.					
Renewal & Replacement of Equipment	\$ -	\$ 40,000	\$ 50,000	\$ 60,000	\$ 70,000
Upgrade federal and local compliance monitoring systems.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$1,000 annually in additional maintenance), while replacing out of date equipment.					

CAPITAL IMPROVEMENTS PROGRAM

MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2025 through FY 2029 capital budget.

Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Water Distribution					
Hydrant Improvements	\$ 110,000	\$ 113,000	\$ 116,000	\$ 119,000	\$ 122,000
To improve the water hydrants within City.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually in maintenance, but will improve the efficiency of the Water System.					
Utilities For Other Projects (Water)	\$ 200,000	\$ 205,000	\$ 211,000	\$ 217,000	\$ 223,000
Utilities for other water projects during the fiscal year.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$1,000 annually for maintenance and repairs).					
Lead and Copper Rule Management	\$ 50,000	\$ 10,000	\$ 11,000	\$ 12,000	\$ 13,000
Lead and Copper Rule Management for the water distribution pipeline.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$2,000 annually for maintenance) but should improve safety of the water system.					
Metallic Water Line Replacement	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Metallic Water Line Replacement for the water distribution system.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually for maintenance, but will greatly improve the safety & quality of the Water System.					
Beckett Bridge Utility Replacement - Water Portion	\$ 1,962,500	\$ -	\$ -	\$ -	\$ -
Replace water utility lines on Beckett Bridge.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should reduce operating expenditures from maintenance by \$10,000 annually & eliminate the need for expensive future capital repairs.					
Replace Cast Iron/Galvanized Steel Pipe	\$ -	\$ 368,204	\$ 1,070,000	\$ 1,100,000	\$ 1,130,000
Replace Cast Iron/Galvanized Steel Pipe in the water distribution system.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually for maintenance, but will greatly improve the safety & efficiency of the Water System.					
Meter Repair					
Water Meters Changeout/Upgrade Program	\$ 153,750	\$ 167,995	\$ 173,000	\$ 178,000	\$ 183,000
Radio Read Meter Change Out Program to include upgrades and new installations.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$3,000 annually for maintenance, but will improve the efficiency of the Water System.					
Sewage Collection					
Sewer System Improvements - Manhole and Sewer Line Rehabilitation	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Manhole and sewer line rehabilitation program.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually for maintenance, but will improve the efficiency & quality of the Sewer System.					

CAPITAL IMPROVEMENTS PROGRAM

MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2025 through FY 2029 capital budget.

Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Manhole Lining	\$ 110,000	\$ 120,000	\$ 130,000	\$ 140,000	\$ 150,000
Relining of sewage manholes.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should reduce maintenance costs by \$5,000 annually, identifying which manholes need to be changed out and upgraded.					
Beckett Bridge Utility Replacement - Sewer Portion	\$ 1,962,500	\$ -	\$ -	\$ -	\$ -
Replace sewer utility lines on Beckett Bridge.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should reduce operating expenditures from maintenance by \$10,000 annually & eliminate the need for expensive future capital repairs.					
Utilities For Projects (Sewer Collections)	\$ 200,000	\$ 205,000	\$ 211,000	\$ 217,000	\$ 223,000
Other utility projects related to Sewer Collections.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually in additional maintenance, but will improve the efficiency of the Sewer System.					
Lining of Wastewater Collection System	\$ -	\$ 310,000	\$ 320,000	\$ 330,000	\$ 340,000
Re-enforce lining in the wastewater collection system.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually for maintenance , but will improve the efficiency & quality of the Sewer System.					
Sewage Treatment					
Aeration Basin Concrete Rehab	\$ 400,000	\$ -	\$ -	\$ -	\$ -
Rehabilitation and aeration of the concrete basins at the Sewage Treatment Plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually for maintenance, but will improve the quality & efficiency of the Sewer System.					
Tri-Plex Bisulfate Pump Skid	\$ 30,000	\$ -	\$ -	\$ -	\$ -
New pump for the Wastewater Treatment Plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually for maintenance, but will improve the efficiency of the Sewer System.					
CL2 Analyzer	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Analyzer of CL2 levels in the Wastewater Treatment Plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually in maintenance, but will improve the quality & efficiency of the Sewer System.					
CCC Blower	\$ 20,000	\$ -	\$ -	\$ -	\$ -
A new blower for the Wastewater Treatment Plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
Utilities for Other Projects (Sewer Treatment Plant)	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Other utility projects related to the Wastewater Treatment Plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually for operating supplies, but will improve the quality & efficiency of the Sewer System.					

CAPITAL IMPROVEMENTS PROGRAM

MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2025 through FY 2029 capital budget.

Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Reclaimed Water Pump Station	\$ -	\$ -	\$ 1,103,813	\$ -	\$ -
A new reclaimed water pump station.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$10,000 annually in maintenance, but will greatly improve the sustainability of the Water-Sewer System.					
Permitting of WWTF	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Work required for the sewage treatment plant operational permit.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually for maintenance, but will improve the efficiency of the Sewer System.					
WWTF Electrical Life Extension/Resiliency Ph I	\$ -	\$ 3,236,000	\$ -	\$ -	\$ -
Upgrading the electrical network and system of the entire Wastewater System.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$10,000 annually in maintenance, but will greatly improve the sustainability & efficiency of the Wastewater System.					
Aeration System Improvements	\$ -	\$ -	\$ 551,906	\$ -	\$ -
Improvements to the aeration system at the WWTF.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually for maintenance, but will improve the quality of air produced by the Wastewater System.					
WWTF Network/PLC Security	\$ -	\$ 656,000	\$ 557,250	\$ 540,000	\$ -
Upgrade network and security at Wastewater Treatment Facility.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$10,000 annually for maintenance, but will greatly improve the security of the Wastewater System.					
WWTF Reclaimed Building Electric Life Ext Ph II	\$ -	\$ -	\$ -	\$ 898,450	\$ -
Upgrading the electrical network and system of the entire Wastewater System.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$10,000 annually in maintenance, but will greatly improve the sustainability & efficiency of the Wastewater System.					
Renewal & Replacement of Equipment	\$ -	\$ 90,000	\$ 100,000	\$ 110,000	\$ 120,000
Replacing out of date equipment at the WWTF.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$1,000 annually in additional maintenance), while replacing out of date equipment.					
Sewage Lift Stations					
Force Main Pigging Program	\$ 120,000	\$ 123,000	\$ 127,000	\$ 131,000	\$ 135,000
Program for updating force mains throughout the city.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually for operating supplies, but will improve the quality & efficiency of the Sewer System.					
Small Equipment Replacement	\$ -	\$ 106,000	\$ 109,000	\$ 112,000	\$ 115,000
Replacing out of date equipment at specific lift stations.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually for maintenance, but will improve the quality & efficiency of the Sewer System.					

CAPITAL IMPROVEMENTS PROGRAM

MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2025 through FY 2029 capital budget.

Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Lift Station and Pump Rehab	\$ 103,000	\$ -	\$ -	\$ -	\$ -
Rehabilitation of key pumps at various lift stations.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually for maintenance, but will improve the quality & efficiency of the Sewer System.					
Station Rehab Design ARFARAS	\$ 152,520	\$ 762,600	\$ -	\$ -	\$ -
Design for new Arfaras lift station.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should reduce operating expenditures from maintenance by \$10,000 annually & eliminate the need for expensive future capital repairs.					
Dixie Lift Station Electrical Rehab	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Rehabilitation of the electrical network of the Dixie lift station.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually in maintenance, but will greatly improve the sustainability and efficiency of the Dixie lift station.					
Lift Station Upgrade - Tarpon Sail & Tennis	\$ -	\$ -	\$ 137,000	\$ 932,750	\$ -
New lift station at the Tarpon Sail & Tennis Club.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should reduce operating expenditures from maintenance by \$10,000 annually & eliminate the need for expensive future capital repairs.					
Lift Station Upgrade - Cromwell	\$ -	\$ -	\$ -	\$ -	\$ 104,000
New lift station at Cromwell.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should reduce operating expenditures from maintenance by \$10,000 annually & eliminate the need for expensive future capital repairs.					
Stormwater:					
City Wide Pipelining Program	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
City wide pipelining changeout and upgrade					
<i>Funding by:</i>					
Stormwater Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually for maintenance, but will improve the quality & efficiency of the Stormwater system.					
Replace 2 Godwin Pumps	\$ 128,000	\$ -	\$ -	\$ -	\$ -
Replace 2 pumps for Stormwater flooding mitigation.					
<i>Funding by:</i>					
Stormwater Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually for maintenance & fuel, but will improve flood plain management.					
New Electronic Message Board	\$ 16,500	\$ -	\$ -	\$ -	\$ -
New message board for providing City wide information updates.					
<i>Funding by:</i>					
Stormwater Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually for maintenance, but will improve the efficiency of the City.					

CAPITAL IMPROVEMENTS PROGRAM MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2025 through FY 2029 capital budget.

Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Transportation					
Annual Sidewalks	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Program for repairing and replacing. Sidewalks are evaluated and prioritized based on					
<i>Funding by:</i>					
Capital Project Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually for maintenance, but will improve sidewalk availability and transportation efficiency.					
Annual Street Paving	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000
Program for repairing asphalt streets. Streets are evaluated and prioritized based on					
<i>Funding by:</i>					
Capital Project Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually for maintenance, but will improve street availability and efficiency.					
Brick Street & Road Reconstruction	\$ 150,000	\$ 300,000	\$ 150,000	\$ 300,000	\$ 150,000
Streets are evaluated annually and prioritized using technical data based on existing					
conditions. The streets are then scheduled for brick and road reconstruction based on critical					
need. Priority of reconstruction as approved by the Board of Commissioners.					
<i>Funding by:</i>					
Capital Project Fund	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
Local Option Sales Tax Fund (Penny)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Total	\$ 150,000	\$ 300,000	\$ 150,000	\$ 300,000	\$ 150,000
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually for maintenance, but will improve street availability and efficiency.					
Orange St. Construction	\$ -	\$ 900,000	\$ -	\$ -	
Reconfiguration of Orange St.					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually, and improve roadway and utility efficiencies.					
River & Bayou Dredging	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
Dredging of the Bayou and Anclote River.					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually for maintenance, and improve waterway efficiencies and transportation.					
Sponge Docks Flood Abatement	\$ -	\$ 900,000	\$ 500,000	\$ -	\$ -
Flood abatement plan for the Sponge Docks.					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually for maintenance, and improve waterway efficiencies, transportation, and flood plain management.					
30 Piling Replacement in Sponge Boat Area	\$ 15,947	\$ -	\$ -	\$ -	\$ -
Replacement of 30 pilings in the Marina.					
<i>Funding by:</i>					
Marina Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually for maintenance, and improve the overall quality and beautification of downtown of the Marina					
Culture & Recreation					
Sunset Beach Pavillions	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -
Increase the number of pavillions at Sunset Beach.					
<i>Funding by:</i>					
Recreation Impact Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually for maintenance costs, and improve recreational activities.					

CAPITAL IMPROVEMENTS PROGRAM

MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2025 through FY 2029 capital budget.

Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Community Center Upgrades	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Upgrades to the Community Center (Grant Reimbursed).					
<i>Funding by:</i>					
General Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually for maintenance costs & utility costs, and improve recreational activities.					
Craig Park Back Patio	\$ 7,500	\$ -	\$ -	\$ -	\$ -
Back Patio installed at Craig Park.					
<i>Funding by:</i>					
General Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually for maintenance, and improve the overall quality of Craig Park.					
Discovery Park Playground	\$ 650,000	\$ -	\$ -	\$ -	\$ -
New playground equipment at Discovery Park.					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually for maintenance & repair costs, and improve recreational activities.					
75 HP Motor for Irrigation Pump Station at Golf Course	\$ 17,000	\$ -	\$ -	\$ -	\$ -
New irrigation pump for watering improvements at the Golf Course.					
<i>Funding by:</i>					
Golf Course Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually for maintenance costs, and improve utility efficiency for the Golf Course.					
Design/Permitting for New Clubhouse	\$ 325,000	\$ -	\$ -	\$ -	\$ -
Design for upgrades to the clubhouse at the Golf Course.					
<i>Funding by:</i>					
Golf Course Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, and will open up additional revenue streams with a new clubhouse.					
Bridge Replacement	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Replacement of bridges on the golf course					
<i>Funding by:</i>					
Golf Course Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually for maintenance costs, and improve transportation at the Golf Course.					

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Working Capital - Projected	\$ 49,248	\$ 21,248	\$ 20,014	\$ 21,989	\$ 27,270
<u>Revenues:</u>					
Local Option Gas Tax	320,140	323,341	326,575	329,841	333,139
Interest Earnings	1,860	425	400	440	545
Total Revenues	322,000	323,766	326,975	330,281	333,684
Total Sources	371,248	345,014	346,989	352,270	360,954
<u>Expenditures/Projects:</u>					
Transportation:					
Transfer to Capital Project Fund	150,000	125,000	125,000	125,000	125,000
Transfer to General Fund	200,000	200,000	200,000	200,000	200,000
Total Expenditures/Projects	350,000	325,000	325,000	325,000	325,000
Ending Working Capital - Projected	\$ 21,248	\$ 20,014	\$ 21,989	\$ 27,270	\$ 35,954

Capital Improvement Program

Funding Source for Project

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance	\$ 18,878	\$ 8,873	\$ 8,850	\$ 8,827	\$ 8,804
Revenues:					
Fines and Forfeitures	1,800	1,800	1,800	1,800	1,800
Misc/Interest Earnings	195	177	177	177	176
Total Revenues	1,995	1,977	1,977	1,977	1,976
Total Sources	20,873	10,850	10,827	10,804	10,780
Expenditures:					
Handicap Allowable Expenditures	2,000	2,000	2,000	2,000	2,000
ADA Handicap Ramp/Lift	10,000	-	-	-	-
Total Expenditures	12,000	2,000	2,000	2,000	2,000
Ending Fund Balance	\$ 8,873	\$ 8,850	\$ 8,827	\$ 8,804	\$ 8,780

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Working Capital - Projected	\$ 562,402	\$ 562,402	\$ 562,402	\$ 562,402	\$ 562,402
<u>Revenues:</u>					
Impact Fees	57,283	58,429	59,597	60,789	62,005
Interest Earnings/Misc	7,500	11,248	11,248	11,248	11,248
Total Revenues	64,783	69,677	70,845	72,037	73,253
Total Sources	627,185	632,079	633,247	634,439	635,655
<u>Expenditures/Projects:</u>					
Public Safety:					
Available for Capital Projects	64,783	69,677	70,845	72,037	73,253
Total Expenditures/Projects	64,783	69,677	70,845	72,037	73,253
Ending Working Capital - Projected	\$ 562,402	\$ 562,402	\$ 562,402	\$ 562,402	\$ 562,402

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Working Capital - Projected	\$ 34,636	\$ 34,636	\$ 34,636	\$ 34,636	\$ 34,636
Revenues:					
Impact Fees	49,238	50,223	51,227	52,252	53,297
Interest Earnings	530	693	693	693	693
Total Revenues	49,768	50,916	51,920	52,945	53,990
Total Sources	84,404	85,552	86,556	87,581	88,626
Expenditures/Projects:					
Public Safety:					
Reserve for Fire Station 70	49,768	50,916	51,920	52,945	53,990
Total Expenditures/Projects	49,768	50,916	51,920	52,945	53,990
Ending Working Capital - Projected	\$ 34,636	\$ 34,636	\$ 34,636	\$ 34,636	\$ 34,636

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Working Capital - Projected	\$ 126,821	\$ 126,821	\$ 126,821	\$ 126,821	\$ 126,821
Revenues:					
Impact Fees	25,331	25,838	26,354	26,881	27,419
Interest Earnings	6,000	2,536	2,536	2,536	2,536
Total Revenues	31,331	28,374	28,890	29,417	29,955
Total Sources	158,152	155,195	155,711	156,238	156,776
Expenditures/Projects:					
Culture & Recreation:					
Available for Capital Projects	31,331	28,374	28,890	29,417	29,955
Total Expenditures/Projects	31,331	28,374	28,890	29,417	29,955
Ending Working Capital - Projected	\$ 126,821	\$ 126,821	\$ 126,821	\$ 126,821	\$ 126,821

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Working Capital - Projected	\$ 1,734	\$ 1,734	\$ 1,734	\$ 1,734	\$ 1,734
Revenues:					
Impact Fees	71,588	73,020	74,480	75,970	77,489
Interest Earnings	174	35	35	35	35
Total Revenues	71,762	73,055	74,515	76,005	77,524
Total Sources	73,496	74,789	76,249	77,739	79,258
Expenditures/Projects:					
Culture & Recreation:					
Sunset Beach Pavillions	50,000	50,000	-	-	-
Available for Capital Projects	21,762	23,055	74,515	76,005	77,524
Total Expenditures/Projects	71,762	73,055	74,515	76,005	77,524
Ending Working Capital - Projected	\$ 1,734	\$ 1,734	\$ 1,734	\$ 1,734	\$ 1,734

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Working Capital - Projected	\$ 145,968	\$ 145,968	\$ 145,968	\$ 145,968	\$ 145,968
Revenues:					
Impact Fees	12,262	12,507	12,757	13,013	13,273
Interest Earnings	3,738	2,919	2,919	2,919	2,919
Total Revenues	16,000	15,426	15,676	15,932	16,192
Total Sources	161,968	161,394	161,644	161,900	162,160
Expenditures/Projects:					
General Government:					
E Procurement Software	16,000	-	-	-	-
Available for Capital Projects	-	15,426	15,676	15,932	16,192
Total Expenditures/Projects	16,000	15,426	15,676	15,932	16,192
Ending Working Capital - Projected	\$ 145,968	\$ 145,968	\$ 145,968	\$ 145,968	\$ 145,968

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Working Capital - Projected	\$ 158,829	\$ 158,829	\$ 158,829	\$ 158,829	\$ 158,829
Revenues:					
Impact Fees	78,708	80,282	81,888	83,526	85,196
Interest Earnings	500	3,177	3,177	3,177	3,177
Total Revenues	79,208	83,459	85,065	86,703	88,373
Total Sources	238,037	242,288	243,894	245,532	247,202
Expenditures/Projects:					
Transportation:					
Available for Capital Projects	79,208	83,459	85,065	86,703	88,373
Total Expenditures/Projects	79,208	83,459	85,065	86,703	88,373
Ending Working Capital - Projected	\$ 158,829	\$ 158,829	\$ 158,829	\$ 158,829	\$ 158,829

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Working Capital - Projected	\$ 92,805	\$ 92,805	\$ 92,805	\$ 92,805	\$ 92,805
<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	342,805	342,805	342,805	342,805	342,805
<u>Expenditures/Projects:</u>					
Transportation:					
Sidewalk Improvements/ Annual	100,000	100,000	100,000	100,000	100,000
Street Paving/ Annual	150,000	-	150,000	-	150,000
Brick Street & Road Reconstruction	-	150,000	-	150,000	-
Total Expenditures/Projects	250,000	250,000	250,000	250,000	250,000
Ending Working Capital - Projected	\$ 92,805	\$ 92,805	\$ 92,805	\$ 92,805	\$ 92,805

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Working Capital - Projected	\$ 1,652,630	\$ 1,568,764	\$ 1,500,139	\$ 1,430,142	\$ 1,358,745
<u>Revenues:</u>					
Interest Earnings	16,134	31,375	30,003	28,603	27,175
Total Revenues	16,134	31,375	30,003	28,603	27,175
Total Sources	1,668,764	1,600,139	1,530,142	1,458,745	1,385,920
<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	\$ 1,568,764	\$ 1,500,139	\$ 1,430,142	\$ 1,358,745	\$ 1,285,920

Capital Improvement Plan

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Working Capital - Projected	\$ 1,773,038	\$ 1,608,020	\$ 1,288,702	\$ 3,610,425	\$ 6,524,590
<u>Revenues:</u>					
One Cent Local Option Sales Tax	3,690,000	3,800,700	3,914,721	4,032,163	4,153,128
Intergovernmental - Fire Reserve at County	640,504	40,504	23,891	23,891	5,580
Interest Earnings	90,000	90,000	90,000	90,000	90,000
Total Revenues	4,420,504	3,931,204	4,028,612	4,146,054	4,248,708
Total Sources	6,193,542	5,539,224	5,317,314	7,756,479	10,773,298
<u>Expenditures:</u>					
Public Safety:					
Fire Station 70 Replacement Construction	2,200,000	-	-	-	-
Police Vehicles	500,000	525,000	550,000	575,000	600,000
Radio System Upgrade	480,000	-	-	-	-
Fire- Replacement Staff Vehicles	60,000	60,000	60,000	60,000	60,000
Fire Truck Reserve	-	250,000	250,000	250,000	250,000
Bunker Gear	170,000	-	-	-	-
Fire Truck Lease 2022	196,889	196,889	196,889	196,889	-
Fire Truck Lease 2021	178,633	178,633	-	-	-
Public Safety Total	3,785,522	1,210,522	1,056,889	1,081,889	910,000
Transportation:					
Brick Street & Road Reconstruction Program	150,000	150,000	150,000	150,000	150,000
Orange St Construction	-	990,000	-	-	-
River & Bayou Dredging	-	1,000,000	-	-	-
Sponge Docks Flood Abatement	-	900,000	500,000	-	-
Transportation Total	150,000	3,040,000	650,000	150,000	150,000
Culture & Recreation:					
Discovery Park Playground	650,000	-	-	-	-
Culture & Recreation Total	650,000	-	-	-	-
Total Expenditures/Projects	4,585,522	4,250,522	1,706,889	1,231,889	1,060,000
Ending Working Capital - Projected	\$ 1,608,020	\$ 1,288,702	\$ 3,610,425	\$ 6,524,590	\$ 9,713,298

Capital Improvement Plan Funding Source for Project

Sanitation Fund

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

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Working Capital - Projected	\$ 1,435,870	\$ 1,435,870	\$ 1,496,948	\$ 1,607,746	\$ 1,772,333
Revenues:					
Sanitation/Recycling Fees	7,362,905	7,627,970	7,902,576	8,187,069	8,481,804
Yard Waste Tipping Fees	536,760	556,083	576,102	596,842	618,328
Other Yard Waste Fees	267,510	275,535	283,801	292,315	301,085
Delinquent Fees	54,000	54,270	54,541	54,814	55,088
Interest Earnings	45,136	28,717	29,939	32,155	35,447
Total Revenues	8,266,311	8,542,575	8,846,959	9,163,195	9,491,751
Total Sources	9,702,181	9,978,445	10,343,907	10,770,940	11,264,084
Expenditures/Projects:					
Personnel	728,881	750,747	773,270	796,468	820,362
Operating	6,727,807	6,929,641	7,137,530	7,351,656	7,572,206
Interest	25,000	20,000	20,000	20,000	20,000
Transfers Out	643,294	681,109	705,362	730,483	756,504
Capital:					
City Wide Trash Receptical Replacement	48,057	-	-	-	-
Utility Vehicle, Kubota	30,000	-	-	-	-
Capital Outlay	-	100,000	100,000	100,000	100,000
Reserve for Fund Balance	63,272	-	-	-	-
Total Expenditures/Projects	8,266,311	8,481,497	8,736,162	8,998,608	9,269,072
Ending Working Capital - Projected	\$ 1,435,870	\$ 1,496,948	\$ 1,607,746	\$ 1,772,333	\$ 1,995,012

Capital Improvement Plan Funding Source for Project

Water-Sewer Fund

Revenue Description: Water-Sewer fees to maintain Water-Sewer Services
 Legal Authority: Chapter 20 of City Ordinances; FY 2024 increase 9.9% 12/1/23, FY 2025 3.75%, 2.75% FY 2026 thru FY 2028
 Restriction on Use: Water-Sewer Operations

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Working Capital - Projected	\$ 3,989,773	\$ 5,991,376	\$ 4,526,435	\$ 4,335,001	\$ 4,379,851
Revenues:					
Water-Sewer Fees	20,348,227	21,427,802	22,542,045	23,553,783	24,609,843
Other Operating Revenue	1,368,171	1,372,136	1,413,300	1,455,699	1,499,370
Interest Earnings	330,988	239,655	181,057	173,400	175,194
Total Revenues	22,047,386	23,039,594	24,136,403	25,182,882	26,284,407
Non-Revenue Sources:					
Bond Issue	4,000,000	-	-	-	-
Total Sources	30,037,159	29,030,970	28,662,837	29,517,883	30,664,259
Expenditures/Projects:					
Personnel	7,896,503	8,133,398	8,377,400	8,628,722	8,887,584
Operating	7,063,197	7,345,725	7,639,554	7,945,136	8,262,941
Transfers Out	1,742,432	1,823,995	1,916,428	2,000,759	2,088,737
Other Non Operating	62,000	55,000	50,000	45,000	45,000
Debt Service	2,043,300	2,045,475	2,041,876	2,041,375	2,045,825
Capital:					
Capital Outlay -Minor	126,500	20,000	20,000	20,000	20,000
Capital Projects:					
Water:					
Water Plant					
Additional CIP Project Costs	30,000	-	-	-	-
Raw Water Well Construction	866,125	190,000	910,000	200,000	960,000
Well Rehab	210,000	220,000	230,000	-	240,000
Blending Pipeline PH II	-	-	-	-	1,950,000
Membrane Element Replacement	-	-	-	1,070,000	-
Water Well Network/PLC	-	335,688	-	-	-
Renewal and Replacement of Equipment	-	40,000	50,000	60,000	70,000
Water Distribution					
Hydrant Improvements	110,000	113,000	116,000	119,000	122,000
Utilities for other Projects (Water)	200,000	205,000	211,000	217,000	223,000
Lead and Copper Rule Management	50,000	10,000	11,000	12,000	13,000
Metallic Water Line Replacement	200,000	-	-	-	-
Beckett Bridge Utility Replacement-Water Portion	1,962,500	-	-	-	-
Replace Cast Iron/Galvanized Steel Pipe	-	368,204	1,070,000	1,100,000	1,130,000
Meter Repair					
Meter Change Out/Upgrade Program	153,750	167,995	173,000	178,000	183,000
Water Total	3,782,375	1,649,887	2,771,000	2,956,000	4,891,000

Capital Improvement Plan Funding Source for Project

Water-Sewer Fund

Sewage Collection					
Sewer System Improvements -					
Manhole and Sewer Line	300,000	-	-	-	-
Manhole Lining	110,000	120,000	130,000	140,000	150,000
Beckett Bridge Utility Replacement-Sewer Portion	1,962,500	-	-	-	-
Utilities for other Projects (Sewer)	200,000	205,000	211,000	217,000	223,000
Lining of Wastewater Collection	-	310,000	320,000	330,000	340,000
Sewage Treatment - Wastewater Treatment Plant (WWTP)					
Aeration Basin Concrete Rehab	400,000	-	-	-	-
Tri-Plex Bisulfate Pump Skid	30,000	-	-	-	-
CL2 Analyzer	10,000	-	-	-	-
CCC Blower	20,000	-	-	-	-
Utilities for other Projects (Sewer)	20,000	-	-	-	-
Reclaimed Water Pump Station	-	-	1,103,813	-	-
Permitting of WWTF	-	-	-	-	60,000
WWTF Electrical Life Extension/Resiliency PH I	-	3,236,000	-	-	-
Aeration System Improvements	-	-	551,906	-	-
WWTF Network/PLC Security	-	656,000	557,250	540,000	-
WWTF Reclaimed Building Electric Life Ext PH II	-	-	-	898,450	-
Renewal and Replacement of Equipment	-	90,000	100,000	110,000	120,000
Sewage Lift Stations					
Force Main Pigging Program	120,000	123,000	127,000	131,000	135,000
Small Equipment Replacement	-	106,000	109,000	112,000	115,000
Lift Station and Pump Rehab	103,000	-	-	-	-
Station Rehab. Design ARFARAS	152,520	762,600	-	-	-
Dixie Lift Station Electrical Rehab	92,250	-	-	-	-
Lift Station Upgrade-Tarpon Sail & Tennis	-	-	137,000	932,750	-
Lift Station Upgrade-Cromwell	-	-	-	-	104,000
Sewer Total	3,520,270	5,608,600	3,346,969	3,411,200	1,247,000
Total Capital Projects					
	7,302,645	7,258,487	6,117,969	6,367,200	6,138,000
Total Expenditures/Projects	26,236,577	26,682,081	26,163,227	27,048,191	27,488,087
Ending Working Capital - Projected Based on CIP 70% Execution	\$ 5,991,376	\$ 4,526,435	\$ 4,335,001	\$ 4,379,851	\$ 5,017,572

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Working Capital - Projected	\$ 1,096,442	\$ 1,096,442	\$ 1,096,442	\$ 1,096,442	\$ 1,096,442
Revenues:					
Sewer Impact Fees	150,000	153,000	156,060	159,181	162,365
Interest Earnings	11,483	21,929	21,929	21,929	21,929
Total Revenues	161,483	174,929	177,989	181,110	184,294
Total Sources	1,257,925	1,271,371	1,274,431	1,277,552	1,280,736
Expenditures/Projects:					
Physical Environment:					
Available for Capital Projects	161,483	174,929	177,989	181,110	184,294
Total Expenditures/Projects	161,483	174,929	177,989	181,110	184,294
Ending Working Capital - Projected	\$ 1,096,442	\$ 1,096,442	\$ 1,096,442	\$ 1,096,442	\$ 1,096,442

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Working Capital - Projected	\$ 1,772,230	\$ 1,772,230	\$ 1,772,230	\$ 1,772,230	\$ 1,772,230
Revenues:					
Water Impact Fees	140,000	142,800	145,656	148,569	151,541
Interest Earnings	19,986	35,445	35,445	35,445	35,445
Total Revenues	159,986	178,245	181,101	184,014	186,986
Total Sources	1,932,216	1,950,475	1,953,331	1,956,244	1,959,216
Expenditures/Projects:					
Physical Environment:					
Available for Capital Projects	159,986	178,245	181,101	184,014	186,986
Total Expenditures/Projects	159,986	178,245	181,101	184,014	186,986
Ending Working Capital - Projected	\$ 1,772,230	\$ 1,772,230	\$ 1,772,230	\$ 1,772,230	\$ 1,772,230

Capital Improvement Program Funding Source for Project

Marina Fund

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

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Net Position - Projected	\$ 27,013	\$ 27,013	\$ 30,030	\$ 29,982	\$ 26,726
Revenues:					
Marina Fees	146,200	147,662	149,139	150,630	152,136
Total Revenues	146,200	147,662	149,139	150,630	152,136
Total Sources	173,213	174,675	179,169	180,612	178,862
Expenditures/Projects:					
Personnel	81,865	84,321	86,851	89,456	92,140
Operating	48,388	50,324	52,336	54,430	56,607
Capital:					
30 Piling Replacements in Sponge Boat Area	15,947	-	-	-	-
Capital Outlay -Minor	-	10,000	10,000	10,000	10,000
Total Expenditures/Projects	146,200	144,645	149,187	153,886	158,747
Ending Net Position - Projected	\$ 27,013	\$ 30,030	\$ 29,982	\$ 26,726	\$ 20,115

Capital Improvement Program Funding Source for Project

Stormwater Fund

Revenue Description: Stormwater fees to maintain Stormwater Service
 Legal Authority: Chapter 20 of City Ordinances; Resolution 2015-37 Ten Year Rate Plan thru FY 2025
 Annual increase of \$.50 per ESU
 Restriction on Use: Stormwater Operations
 Fee for Single Family Home \$ 10.65

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Working Capital - Projected	\$ 246,811	\$ 246,811	\$ 237,140	\$ 226,899	\$ 216,061
Revenues:					
Stormwater Fees	2,134,833	2,229,833	2,324,833	2,419,833	2,514,833
Stormwater Delinquent Fees	13,100	13,166	13,231	13,297	13,364
Off Duty Employees	400	400	400	400	400
Interest Earnings	16,117	4,936	4,743	4,538	4,321
Total Revenues	2,164,450	2,248,335	2,343,207	2,438,068	2,532,918
Total Sources	2,411,261	2,495,146	2,580,347	2,664,967	2,748,980
Expenditures/Projects:					
Personnel	805,765	829,938	854,836	880,481	906,896
Operating	647,927	673,844	700,798	728,830	757,983
Transfers Out	171,867	179,440	187,045	194,650	202,256
Capital:					
Capital Outlay Minor	-	50,000	50,000	50,000	50,000
Capital Projects:					
City Wide Pipelining Program	150,000	100,000	100,000	100,000	100,000
Replace 2 Godwin Pumps	128,000	-	-	-	-
New Electronic Message Board	16,500	-	-	-	-
Available for Capital Projects	-	424,784	460,769	494,944	527,245
Total Capital Projects	294,500	524,784	560,769	594,944	627,245
Fund Balance Reserve	244,391	-	-	-	-
Total Expenditures/Projects	2,164,450	2,258,006	2,353,448	2,448,905	2,544,379
Ending Working Capital - Projected	\$ 246,811	\$ 237,140	\$ 226,899	\$ 216,061	\$ 204,601

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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Net Position - Projected	\$ 684,286	\$ 684,286	\$ 847,958	\$ 1,073,392	\$ 1,259,960
Revenues:					
Golf Course Fees	2,212,781	2,234,909	2,257,258	2,279,830	2,302,629
Interest/Other	27,302	13,686	16,959	21,468	25,199
Total Revenues	2,240,083	2,248,595	2,274,217	2,301,298	2,327,828
Total Sources	2,924,369	2,932,881	3,122,175	3,374,691	3,587,788
Expenditures/Projects:					
Personnel	673,975	694,194	715,020	736,471	758,565
Operating	1,224,108	1,265,728	1,308,762	1,353,260	1,399,271
Capital:					
Capital Outlay -Minor	-	25,000	25,000	25,000	25,000
Design & Permitting for New Clubhouse	325,000	-	-	-	-
75 HP Motor for Irrigation Pump Station	17,000	-	-	-	-
Bridge Replacement	-	100,000	-	-	-
Total Expenditures/Projects	2,240,083	2,084,922	2,048,782	2,114,731	2,182,836
Ending Net Position - Projected	\$ 684,286	\$ 847,958	\$ 1,073,392	\$ 1,259,960	\$ 1,404,952

Capital Improvement Program & Capital Requests FY 2025

Fund	Department	Description	Cost
General Fund			
Unassigned Fund Balance:			
	Recreation	Community Center Upgrades - Funded if Grant Approved	\$ 100,000
	Library	Books, E-books, Audiobooks, DVDs, CDs, Publications Databases, Digital & Other Materials	\$ 107,511
	General Fund Unassigned Total		\$ 207,511
Restricted Fund Balance:			
	Tree Bank	Drone	\$ 11,000
		HP Designjet Multifunction Printer	\$ 14,000
			\$ 25,000
	Cemetery Perpetual Care Fund:	Phased Turf Improvement	\$ 20,000
		Concrete for Mausoleum Front	\$ 30,000
		Security Cameras	\$ 25,000
			\$ 75,000
		John Deere Gator	\$ 17,000
		2 Skag 48" Mowers	\$ 18,600
			\$ 35,600
	Cemetery Perpetual Care Total		\$ 110,600
Donations:			
	Recreation Donation	Craig Park Back Patio	\$ 7,500
	Library Memorial	Digital Resources, Items for Special Collections	\$ 2,500
	General Fund Restricted Total		\$ 145,600
	General Fund Total		\$ 353,111
Special Revenue Funds			
	ARPA	Available for Future Capital Projects	\$ 125,000
Impacts	Police	Available for Future Capital Projects	\$ 64,783
	Fire	Reserve for Fire Station 70	\$ 49,768
	Library	Available for Future Capital Projects	\$ 31,331
	Recreation	Available for Future Capital Projects	\$ 21,762
		Sunset Beach Pavillions	\$ 50,000
	General Government	E-Procurement Software	\$ 16,000
	Transportation	Available for Future Capital Projects	\$ 79,208
			\$ 312,852
Law Enforcement Programs			
	Handicap Fund	ADA Handicap Ramp/Lift at Cultural Center	\$ 10,000
Special Programs			
	Public Art Fund	Public Art Projects to be Determined	\$ 75,000
	Land Preservation Fund	Future Approved Land Purchases to be determined	\$ 10,000
	Special Revenue Funds Total		\$ 532,852
Capital Project Funds			
	Capital Project Fund	Street Paving/ Annual Program	\$ 150,000
		Annual Sidewalk Improvements	\$ 100,000
			\$ 250,000
	One Cent Local Option Sales Tax Fund	Fire Station 70 Construction	\$ 2,200,000
		Discovery Park Playground	\$ 650,000
		Radio System Upgrade Police	\$ 480,000
		Bunker Gear	\$ 170,000
		Brick St and Road Reconstruction	\$ 150,000
			\$ 1,450,000

Capital Improvement Program & Capital Requests FY 2025

Fund	Department	Description	Cost
		Police Vehicles	\$ 500,000
		Fire Staff Vehicle	\$ 60,000
			<u>\$ 560,000</u>
			<u>\$ 4,210,000</u>
		Capital Projects Total	<u>\$ 4,460,000</u>
Enterprise Funds			
Sanitation Fund			
	Solid Waste	City Wide Trash Receptical Replacement	<u>\$ 48,057</u>
		Utility Vehicle, Kubota	<u>\$ 30,000</u>
		Total Sanitation Fund	<u>\$ 78,057</u>
Water-Sewer Fund			
	Water Distribution	Metallic Water Line Replacement	\$ 200,000
		Lead and Copper Rule Management	\$ 50,000
		Utilities For Other Projects-Water	\$ 200,000
		Hydrant Maintenance Program	\$ 110,000
		Beckett Bridge Water Distribution	\$ 1,962,500
			<u>\$ 2,522,500</u>
	Meter Repair/Maint	Meter Change Out Program	<u>\$ 153,750</u>
	Water Treatment Plant	Raw Water Supply Well Construction	\$ 866,125
		Well Rehab	\$ 210,000
		Capitalized Repairs as Needed	\$ 30,000
			<u>\$ 1,106,125</u>
	Sewage Collection	Lining Wastwater Collection System	\$ 300,000
		Manhole Lining	\$ 110,000
		Utilities For Other Projects : Sewer	\$ 200,000
		Beckett Bridge - Wastwater	\$ 1,962,500
			<u>\$ 2,572,500</u>
	Sewage Treatment	WWTF Aeration Basin Repairs	\$ 400,000
		Tri-Plex Bisulfate Pump Skid	\$ 30,000
		CL2 Analyzer	\$ 10,000
		CCC Blower	\$ 20,000
		Capitalized Repairs	\$ 20,000
			<u>\$ 480,000</u>
		Ford Ranger	\$ 30,500
		Kubota	\$ 17,000
			<u>\$ 47,500</u>
			<u>\$ 527,500</u>
	Sewage Lift Stations	Dixie Lift Station Electrical Rehab	\$ 92,250
		Force Main Pigging Program	\$ 120,000
		Lift Station Upgrade - Arfaras Design	\$ 152,520
		Lift Station & Pump Rehab	\$ 103,000
			<u>\$ 467,770</u>
		3500 Series Utility Truck	<u>\$ 79,000</u>
			<u>\$ 546,770</u>
		Total Water-Sewer Fund	<u>\$ 7,429,145</u>
Impact Funds			
	Sewer Impact Fund	Available for Future Capital Projects	<u>\$ 161,483</u>
	Water Impact Fund	Available for Future Capital Projects	<u>\$ 159,986</u>
Marina Fund			
	Marina	30 Piling Replacement in Sponge Boat Area	<u>\$ 15,947</u>
Stormwater Fund			
	Stormwater	City Wide Pipelining Program	<u>\$ 150,000</u>
		Replace 2 Godwin Pumps	\$ 128,000
		New Electronic Message Board	\$ 16,500
			<u>\$ 144,500</u>
		Total Stormwater Fund	<u>\$ 294,500</u>

Capital Improvement Program
& Capital Requests FY 2025

Fund	Department	Description	Cost
Golf Course Fund	Golf Course	Design/Permitting for New Clubhouse	\$ 325,000
		75 HP Motor for Irrigation Pump Station	\$ 17,000
		Total Golf Course Fund	\$ 342,000
		Enterprise Fund Total	\$ 8,481,118
		Grand Total	\$ 13,827,081

Capital Outlay - Reserves FY 2025

Fund	Department	Description	Cost
Special Revenue Funds			
	ARPA	Available for Future Capital Projects	\$ 125,000
Impacts			
	Police	Available for Future Capital Projects	\$ 64,783
	Fire	Reserve for Fire Station 70	\$ 49,768
	Library	Available for Future Capital Projects	\$ 31,331
	Recreation	Available for Future Capital Projects	\$ 21,762
	Transportation	Available for Future Capital Projects	\$ 79,208
			\$ 246,852
Special Programs			
	Public Art Fund	Public Art Projects to be Determined	\$ 75,000
	Land Preservation Fund	Future Approved Land Purchases to be determined	\$ 10,000
		Special Revenue Funds Total	\$ 456,852
Enterprise Funds			
	Sewer Impact Fund	Available for Future Capital Projects	\$ 161,483
	Water Impact Fund	Available for Future Capital Projects	\$ 159,986
		Enterprise Fund Total	\$ 321,469
		Grand Total	\$ 778,321

Capital Outlay Minor FY 2025

Fund	Department	Description	Cost
General Fund			
Unassigned Fund Balance:			
	Library	Books, E-books, Audiobooks, DVDs, CDs, Publications Databases, Digital & Other Materials	\$ 107,511
		General Fund Unassigned Total	\$ 107,511
Restricted Fund Balance:			
	Tree Bank	Drone	\$ 11,000
		HP Designjet Multifunction Printer	\$ 14,000
			\$ 25,000
	Cemetery Perpetual Care Fund:	Phased Turf Improvement	\$ 20,000
		Concrete for Mausoleum Front	\$ 30,000
		Security Cameras	\$ 25,000
			\$ 75,000
		John Deere Gator	\$ 17,000
		2 Skag 48" Mowers	\$ 18,600
			\$ 35,600
		Cemetery Perpetual Care Total	\$ 110,600
Donations:			
	Library Memorial	Digital Resources, Items for Special Collections	\$ 2,500
		General Fund Restricted Total	\$ 138,100
		General Fund Total	\$ 245,611
Enterprise Funds			
Sanitation Fund			
	Solid Waste	City Wide Trash Receptical Replacement	\$ 48,057
		Utility Vehicle, Kubota	\$ 30,000
		Total Sanitation Fund	\$ 78,057
Water-Sewer Fund			
	Sewage Treatment	Ford Ranger	\$ 30,500
		Kubota	\$ 17,000
			\$ 47,500
	Sewage Lift Stations	3500 Series Utility Truck	\$ 79,000
		Water-Sewer Fund Total	\$ 126,500
		Enterprise Funds Total	\$ 204,557
		Total City	\$ 450,168

GLOSSARY

The following abbreviations are used throughout the budget book:

ADA	American with Disabilities Act
AED	Automated External Defibrillator
BOC	Board of Commissioners
CAD	Computer Aided Design
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CIP	Capital Improvement Program
CRA	Community Redevelopment Agency
DOT	Department of Transportation
EMS	Emergency Medical Service
FDOT	Florida Department of Transportation
FMIVT	Florida Municipal Investment Trust
FSA	Financial Security Assurance Inc.
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
MIS	Management Information Systems
PT	Part-time
SBA	State Board of Administration
TIF	Tax Increment Financing
TP	Treatment Plant
W/S	Water-Sewer
WWTP	Waste Water Treatment Plant

Accrual Basis of Accounting – A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Ad Valorem Taxes – Real estate and personal property taxes. Ad Valorem is defined by Webster's New World Dictionary as "in proportion to the value". The

taxes are assessed on a portion of the value of the property. Local governments set the levy.

Adjusted Final Millage – Under Florida law, the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, changes are slight and the adjusted millage does not change from the taxing agency's levy.

Aggregate Millage Rate – The sum of all property tax levied imposed by the governing body of a county. State law limits the aggregate rate for a county or municipality to \$10 per \$1,000 worth of assessed taxable value.

Amendment – The process of formally altering or adding to a document or record.

American with Disabilities Act – Federal legislation requiring the accessibility of public facilities for handicap persons.

Appropriation – A specific amount of money authorized by City Commission for the purchase of goods and services.

Arbitrage – In the context of government finance, the reinvestment of the proceeds of tax-exempt securities in materially higher-yielding taxable securities.

Assessment – The value for tax purposes determined by the property appraiser for a given piece of real or personal property.

Balanced Budget – A budget in which planned funds available equal planned expenditures.

Basis of Accounting – The timing of recognition, that is, then the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid). Basis of accounting is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus.

Bond - Bonds are debt and are issued for a period of more than one year. The U.S. government, local governments, water districts, companies and many other types of institutions sell bonds. When an investor buys bonds, he or she is lending money. The seller of the bond agrees to repay the principal amount of the loan at a specified time. Interest-bearing bonds pay interest periodically.

Budget – The document that details how much revenue is expected and how it will be spent during a year.

Capital Improvement – Land, buildings, structures and all facilities other than buildings, traffic lights, machinery, equipment, automobiles, etc., with a unit cost in excess of \$5,000 and a useful life of five or more years.

Capital Outlay – The cost of acquiring land, building, equipment, furnishings, etc. (see Capital Improvement).

Contingency – Funds that are not earmarked for a specific purpose and may be used for emergency expenses or to make up cost overruns during a budget year.

Cost Allocation – The method used to charge Enterprise Funds for their share of central administration costs.

Cost-reimbursement Basis – Term used in connection with internal service funds. The setting of charges so that costs are systematically recovered on a break-even basis over time.

Debt Service – The expense of retiring such debts as loans and bond issues.

Depreciation – The periodic expiration of an asset's useful life. There are several methods for computing depreciation. Straight line, which is the most common, divides the value of the asset at acquisition by its estimated useful life. This amount is charged to expense until the asset is written off. Depreciation is a requirement in proprietary-type funds, such as enterprises and internal service funds. It is not used in any other fund, except to establish insurance values, since assets are recorded only in a general grouping. Depreciation is a non-cash expense; however, it should be budgeted in proprietary funds to ensure that there is sufficient revenue being collected from rates to cover this expense.

Encumbrance – An amount of money committed for the payment of goods and services not yet received or paid

Enterprise Fund – A self-supporting fund designed to account for activities supported by user charges; examples are Water & Sewer and Sanitation funds.

Exempt, Exemption, Non-Exempt – Amounts that State law determines should be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, or the non-exempt portion of the assessment. A 1980 amendment to the Florida Constitution sets the homestead exemption at \$25,000;

On January 29, 2008 Florida voters approved (Amendment 1) an additional \$25,000 homestead exemption to be applied to the value between \$50,000 and \$75,000. If a home is worth \$75,000 or more, the owner would receive the full exemption benefit. If the home is worth between \$50,000 and \$75,000, he or she would receive a pro-rated exemption amount.

Homeowners with the following example assessed values would receive these exemptions:

Assessed value - \$40,000	Exemption - \$25,000
Assessed value - \$65,000	Exemption - \$40,000
Assessed value - \$75,000 plus	Exemption - \$50,000

Senior Exemption:

An additional exemption of \$25,000 is available to senior residents of Tarpon Springs that meet the following qualifications:

- At least one property owner is 65 years of age or older on January 1, 2010
- The applicant qualifies for or is already receiving Homestead Exemption
- Total household income is \$27,030 or less
- Applicant lives in a tax district offering the exemption

Eligible homeowners must apply for exemption by March 1 each year. Other exemptions apply to agricultural land and property owned by widows, the blind, and permanently and totally disabled people who meet certain income criteria.

Expenditure - Decreases in (uses of) financial resources other than through interfund transfers.

Expense - A use of financial resources, denoted by its use in the proprietary funds, which are accounted for on a basis consistent with the business accounting model (full accrual basis).

Final Millage - The tax rate adopted in the second public budget hearing of a taxing agency.

Fiscal Year - (FY) The budget year - October 1 through September 30.

Franchise Fees - A fee assessed on a business, usually a public utility, in return for its exclusive right to operate inside the City limits. The City of Tarpon Springs has granted franchises for electric, gas, cable television, and telephone services.

Function - A major class of grouping of activities directed toward a common goal such as improvements to the public safety or improvement of the physical environment. For budgetary analysis, the categories of functions have been

established by the State of Florida and financial reports must be grouped according to those established functions.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities of balances and changes therein, which are segregated for specific activities or attaining certain objectives in accordance with special regulation, restrictions, or limitations.

Fund Balance - Unspent funds that can be included as a source in the following year's budget.

General Fund - A fund supported by revenues, such as property taxes, not designated by law for a special purpose. Some of the departments that are part of the General Fund include Fire, Police, Administration, Public Works, Library, and Recreation.

Government Finance Officers Association - (GFOA). An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946.

Governmental Funds - Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Homestead Exemption - A deduction from the total taxable assessed value of property occupied by the owner in the State of Florida. Currently, the exemption is \$50,000 for all qualified property owners.

Indirect Costs - Costs associated with, but not directly attributed to, providing a product or service. These are usually costs incurred by other departments in the support of operating departments.

Interest - The price paid for borrowing money. It is expressed as a percentage rate over a period of time and reflects the rate of exchange of present consumption for future consumption. Also, a share or title in property.

Interfund Transfers – Transfers among funds to track items for management purposes. They represent a “double counting” and, therefore, are subtracted when computing a “net” operating budget.

Internal Service Funds – Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Mill – 1/1000 of one dollar; used in computing taxes by multiplying the rate times the taxable value divided by 1,000. Example: millage rate of \$5.37 per thousand, taxable value of \$50,000.

$$\frac{\$50,000}{\$ 1,000} \times 5.37 = \$268.50$$

Modified Accrual Basis – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Object Code – An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by government. These are normally grouped into Personnel Services, Operating Expenses, Capital Outlay, and Other categories for budgetary analysis and financial reporting. Certain object codes are maintained by the State of Florida Uniform Accounting System.

Operating Budget – A budget for general expenditures also known as Operating and Maintenance costs. These are the expense of day-to-day operations such as salaries, utilities, and supplies.

Operating Fund – Also called General Fund. Usually, the Operating Fund is the major portion of a budget.

Other Expenses or Expenditures – These include non-expense or expenditure items such as reserves, transfers to other funds, depreciation, and debt service.

Personal Property – Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars and similar possessions that are taxable under State law.

Personnel Services – Costs related to compensating employees including salaries, wages, and benefits.

Principal - (1) The total amount of money being borrowed or lent. (2) The party affected by agent decisions in a principal-agent relationship.

Property Appraiser – Elected county official responsible for setting property valuations for tax purposes and preparing the annual tax roll.

Proposed Millage – The tax rate certified to a property appraiser by each taxing agency within a county. Proposed millage must be sent to an appraiser within 30 days after a county's tax roll is certified by the State Department of Revenue and is listed on notices sent to property owners. No taxing agency may approve a levy that is larger than originally proposed.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Real Property – Land and the buildings and other structures attached to it that is taxable under State law.

Recurring Expenses – Expenses that continue from year to year, where a similar amount can be expected annually. Examples include personnel expenses and charges for utilities. Non-recurring expenses are those that exist for a limited period or whose amounts vary considerably from one year to the next. Examples of non-recurring expenses include one-time expenses for special projects.

Recurring Revenue – Revenue sources that continue from year to year, where a similar amount can be expected annually. Examples of recurring revenues include property taxes, utility taxes, and license fees. Non-recurring revenues are those that exist for a limited period or whose amounts vary considerably from one year to the next. Examples of non-recurring revenue include proceeds from grants and the sale of assets.

Refunding Bond – The issuance of a new bond for the purpose of retiring an already outstanding bond issue.

Revenue – An increase in (source of) fund financial resources other than from interfund transfers or debt issue proceeds.

Revenue Bond – A municipal bond whose debt service is payable solely from the revenues derived from operating the facilities acquired or constructed with the proceeds of the bonds.

Revenue Sharing – State money allocated to local governments.

Rolled-Back Rate – The millage rate that, when multiplied by the tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. Normally, as the tax roll rises by virtue of reassessment, the rolled-back rate will be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of new construction/annexations added to the roll during the year provides the only source of additional tax revenue if the rolled-back rate is levied.

Special Revenue Fund – A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

Tax Base – The total property valuations on which each taxing agency levies its tax rates.

Tax Increment Financing – (TIF) A mechanism for using property taxes to stimulate investment in economically depressed areas.

Tax Roll – The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) of each year.

Tax Year – A calendar year. The tax roll for the 2022 calendar year would be used in figuring the 2022-2023 budget year. The tax bills mailed November 1 represent the property taxes due for the 2022 tax year.

Tentative Millage – The tax rate adopted at the first public budget hearing of a taxing agency. Under State law, the agency may reduce, but not increase, the tentative millage during the second budget hearing.

Truth in Millage Law – Also called the TRIM BILL. A 1980 law that changed the budget process for local taxing agencies, designed to keep the public informed about the taxing intentions of the agencies.

Uniform Accounting System The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

User Charges - The payment of a fee for direct receipt of a public service by the party benefiting from the service. Examples are Water and Sewer services.

Utility Tax - A tax levied by cities on the consumers of various utilities such as electricity, telephones, or gas.

Voted Millage - Property tax levies authorized by voters within a taxing agency. Bond issues that are backed by property taxes are a common form of voted millage in the State. Such issues are called general obligation bonds.

Working Capital - the difference between current assets and current liabilities, measures the margin of protection for current creditors. It reflects the ability to finance current operations.

