



CITY *of* CASSELBERRY *Florida*



ANNUAL BUDGET

OCTOBER 1, 2022–SEPTEMBER 30, 2023

CITY OF CASSELBERRY, FLORIDA

Annual Budget Fiscal Year 2023

City Commission

David Henson, Mayor/Commissioner
Anthony Aramendia, Vice Mayor/Commissioner
Andrew Meadows, Commissioner
Mark A. Busch, Commissioner
Chad Albritton, Commissioner

City Manager

James R. Newlon

City Attorney

Catherine D. Reischmann

City Clerk

Donna G. Gardner

Administrative Services

Andy Brooks, Director

Community Development

Vacant, Director

Finance

Carol A. Conroy, Director

Police

Larry D. Krantz, Police Chief

Public Works & Utilities

Kelly H. Brock, Director





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CITY OF CASSELBERRY, FLORIDA

ANNUAL BUDGET OCTOBER 1, 2022 - SEPTEMBER 30, 2023

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Casselberry
Florida**

For the Fiscal Year Beginning

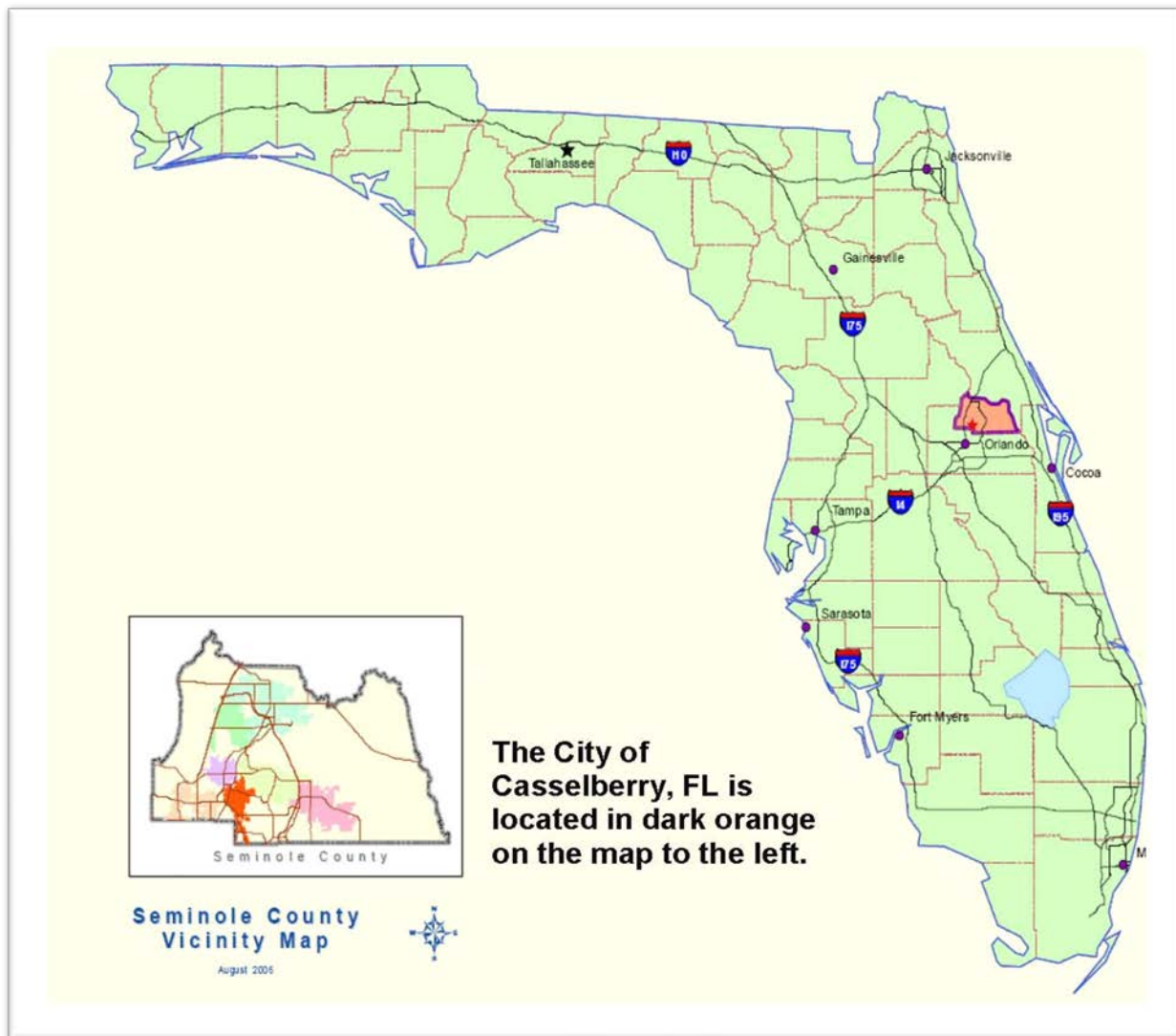
October 01, 2021

Christopher P. Morill

Executive Director

CITY OF CASSELBERRY, FLORIDA

Location



Driving time and distance to:

Orlando	20 Minutes	13 Miles
Closest Beach (Atlantic Ocean)	1 Hour	52 Miles
Miami	4 Hours	250 Miles
Atlanta	7 Hours	450 Miles

Mission Statement, Core Values and Vision

Mission Statement

Committed to protect and enhance the quality of life within its community.

Core Values

The City of Casselberry values...

- A strong sense of community where individuals, groups, and businesses are well connected through infrastructure, opportunities for economic growth, and shared pride in the city.
- Enhanced public and employee health, safety, and welfare.
- Environmental stewardship.
- Diversity and benefits achieved from unique people, ideas, and culture.
- Demonstrated ethics with honesty, integrity, and morality.
- Respect of, and quality service for, citizens, customers, and fellow employees.
- Continuous improvement through employee and organizational development.
- Innovation, adaptability, effectiveness, and efficiency.
- Collaboration, partnerships, and participation to achieve desired results.
- Equity, equality, fairness, and uniform enforcement of laws and regulations.
- Fiscal responsibility, sustainability, and prudent resource management.
- Personal responsibility and accountability.

Vision

A vibrant, affordable, diverse, and progressive community where citizens feel safe, enjoy their neighborhoods, and access their city government.

It is envisioned that in 2023 Casselberry will be:

- A thriving small City (population range 29,000-30,000) in an enhanced suburban setting.
- The gateway city to Seminole County.
- An economically strong city with a pro-business focus fostering local business start-ups and expansions.
- An environmentally sensitive community promoting stewardship with the natural environment.
- An expanding cultural city supporting both the visual and performing arts experiences for our residents.
- A community that supports quality schools and life-long learning.
- A transportation crossroads with easy access to the Orlando region via a complete multi-modal system of pedestrian, bicycle, transit and road facilities.
- Committed in its support for children and families.
- A community that honors diversity, free of prejudice, bigotry and hate, with an open door to new residents.
- A place that all can call home to live healthy, happy, productive lives.

City Goals and Objectives for Performance Management

Introduction

The City of Casselberry's Strategic Plan is a dynamic plan that changes and adapts to reflect the needs and desires of the community. The goals and objectives represent the outcome of discussions by the City Commission for the City's Strategic Plan. The Commissioners will continue to review these goals and objectives as they strive to promote Casselberry as a highly desired place to live, raise a family, and do business. From the results of the discussions, the City Commission developed desired outcomes, which were combined with the City's Comprehensive Plan to form nine Focus Areas: Arts, Cultural and Recreational Enrichment; Financial Stewardship; High Performing Organization; Interconnected Multimodal Transportation System; Natural Resources and Wildlife Conservation; Planning for the Future; Public Health and Safety; Safe and Affordable Housing; and Public Infrastructure.

The City of Casselberry's Five Year Goals are guided by its Mission and Vision Statement, which are founded on the basic values that guide all of its actions and reflect what is expected from City employees and elected officials. The goals are comprehensive and formulated to support the long-term vision of Casselberry. They are expressed through a series of specific objectives.

The strategic plan helps identify where Commissioners want the City to be at some point in the future and defines how it is going to get there. By setting objectives to achieve those goals, a roadmap is created to provide the employees with a unified approach to achieve the Mission and Vision. Strategic planning also assists the City Commissioners in allocating resources to pursue the goals and objectives. These resources include operating funds, capital assets and human resources. While each of the various components of a strategic plan is essential to its success, proper resource allocation is an important element to effectively achieve the vision of the City Commission.

Much progress has been made in the last several years in achieving the five-year goals. Millage rates have decreased while continuing to provide the same efficient, effective services to the citizens and businesses of Casselberry. The City continues to be a safe, family friendly community through effective public safety services. The Parks Master Plan is now underway with the construction or improvement of six City Parks. The City continues to define itself as an arts community. Many cultural events are held free of charge to the community both in the City parks and at the City Art House. The City is investing in the City itself, with construction completed on the new Public Works building, the construction of the new fleet building now underway, completion of the new Concord Park Parking lot, and the commencement of the new Public Safety complex. The City sustains a consistent workforce through providing competitive wages to highly qualified employees. A consistent work force is also achieved through a supportive work environment, which in turn creates high employee morale. Progress continues toward the five-year strategic plan, and staff makes steps toward the strategic goals by working closely together to implement the short-term goals and objectives of the City Commission.

Fiscal Year 2023 Goals and Objectives

Focus Area 1: Arts, Cultural & Recreational Enrichment

GOAL: **Develop, operate, and maintain the City’s interconnected system of neighborhood and community parks, facilities, and open spaces.**

- Objective 1: Improve the quality of life of residents by promoting, preserving, and sustaining the various cultural arts.
- Objective 2: Incorporate historic resources as a component of City activities and programs.
- Objective 3: Provide public open space and recreation facilities, ensure that the public has proper access and expand open space opportunities for residents and visitors.
- Objective 4: Maintain, improve, and expand recreation and open space facilities according to approved plans.

Focus Area 2: Financial Stewardship

GOAL: **Manage public assets to ensure the City is operating in a fiscally responsible manner.**

- Objective 1: Ensure that customers are billed timely and accurately while delivering excellent customer service.
- Objective 2: Invest assets by evaluating risk to minimize liability and negative impact.
- Objective 3: Maintain a ledger of accounts and accurately report on the City’s financial position.
- Objective 4: Operate within a budget adopted by the City Commission and in compliance with state law, local ordinance and internal policies and procedures.
- Objective 5: Report annually according to Generally Accepted Accounting Principles (GAAP) and submit to external audit.
- Objective 6: Promptly pay obligations to creditors, vendors, and employees in compliance with state law and local policies and procedures.

Focus Area 3: High Performing Organization

GOAL: Ensure the City has the workforce and work environment necessary to meet its goals.

Objective 1: Recruit, hire, train and retain an effective workforce.

Objective 2: Ensure the availability and reliability of its computer systems and equipment.

Objective 3: Promote a healthy workforce in a safe and secure work environment.

Objective 4: Provide internal and external customers with high quality service and responsive support.

Objective 5: Minimize negative risk while maximizing organizational value in its operations.

Objective 6: Promote clear and accessible communication with the public and its employees.

Focus Area 4: Interconnected Multimodal Transportation System

GOAL: Ensure the planning and provision of a safe, efficient, balanced and economically feasible transportation system that meets the needs of existing and future land use activity, while maintaining environmental, residential, and economic compatibility.

Objective 1: Ensure regional connectivity while respecting local needs.

Objective 2: Implement complete streets design, when possible, to provide accessibility for all users and incorporating multimodal transportation including driving, walking, biking, and public transit.

Objective 3: Fund transportation projects through available dedicated funding sources and seek new sources for future projects.

Objective 4: Implement transportation improvements while protecting neighborhoods and environmentally sensitive lands.

Objective 5: Reduce green house gas emissions through redevelopment with land uses that enhance pedestrian mobility.

Focus Area 5: Natural Resources & Wildlife Conservation

GOAL: Maintain, protect, and enhance the current wildlife diversity and distribution within the City and protect natural resources.

Objective 1: Maintain viable populations of plant and animal species, and to conserve, appropriately use, and protect fisheries, wildlife habitat and aquatic habitat.

Objective 2: Protect air quality, especially from automobile emissions.

Objective 3: Conserve and protect the quality and quantity of all water sources.

Objective 4: Conserve and protect minerals, soils and native vegetative communities including forests.

Objective 5: Conserve and properly manage resources for existing and future generations by supporting efforts for achieving energy conservation and sustainability and by implementing energy conservation measures and practices.

Objective 6: Conserve water and reduce per capita demand through techniques and programs to discourage high usage.

Focus Area 6: Planning for the Future

GOAL: Provide a high quality living environment for all residents by planning for future development and redevelopment to ensure a prosperous, sustainable, and resilient community.

Objective 1: Encourage the redevelopment and renewal of economically underutilized or blighted areas and encourage the elimination of uses inconsistent with the approved future land use plan.

Objective 2: Ensure the availability of suitable land for public utility facilities necessary to support proposed future development and promote social interaction through site design.

Objective 3: Discourage the proliferation of urban sprawl by encouraging infill development and redevelopment.

Objective 4: Protect residential areas from the negative impacts of encroachment by incompatible land uses.

Objective 5: Ensure the protection of its historic, cultural, and natural resources and environmentally sensitive lands.

Objective 6: Foster a sense of identity and community pride by creating a sense of place in neighborhoods and public spaces.

Objective 7: Ensure an adequate supply of housing at various levels of affordability and work toward the elimination of substandard housing.

Focus Area 7: Public Health and Safety

GOAL: Promote community safety, with a focus on law enforcement, transportation and pedestrian safety, street lighting, public utilities, and code compliance.

Objective 1: Work in partnership with the community to protect life and property.

Objective 2: Increase the safety of our community by reducing transportation-related incidents at dangerous sites through safety improvements and promoting a pedestrian oriented site design.

Objective 3: Promote the public health, welfare, and public safety through non-criminal enforcement of local codes through a Code Compliance Division.

Objective 4: Provide street lighting in public rights of way through an assessment program to serve all residential and commercial properties.

Focus Area 8: Safe & Affordable Housing

Goal: Ensure an adequate supply of wide range of housing types of various levels of affordability that provide safety shelter for the public.

Objective 1: Ensure an adequate supply of housing at various levels of affordability and correct for deficiencies that may exist in the housing stock.

Objective 2: Coordinate the prevention, reduction and eventual elimination of substandard housing based on relevant data and analysis.

Objective 3: Perform specific actions to achieve housing conservation and preservation in accordance with relevant housing data and analysis.

Objective 4: Perform specific actions to implement a housing strategy to provide guidance in making future decisions regarding the City's housing stock.

Focus Area 9: Public Infrastructure

GOAL: Provide, maintain, protect, and plan for environmentally sound infrastructure to support potable water, sanitary sewer, stormwater, and solid waste utilities.

Objective 1: Maintain, improve, and expand its utility infrastructures to provide for adequate levels of service within its utilities to meet current and future needs.

Objective 2: Operate a sanitary sewer system whereby wastewater is reclaimed at water plants for treatment according to federal, state, and local regulations and safely returned to the natural environment.

Objective 3: Require the mandatory collection and removal of solid waste materials discarded by the public through residential and commercial franchises.

Objective 4: Maintain a public stormwater conveyance system which, where possible, minimizes the risk of flooding and protect public waterways from untreated runoff and monitor and protect the quality of surface water resources.

Objective 5: Operate a potable water system whereby water is treated according to federal, state, and local regulations and distributed to residential and commercial customers that is safe for human consumption.

Objective 6: Ensure the conservation of water and reduce per capita demand through techniques and programs including structured rates to customers to discourage high usage.



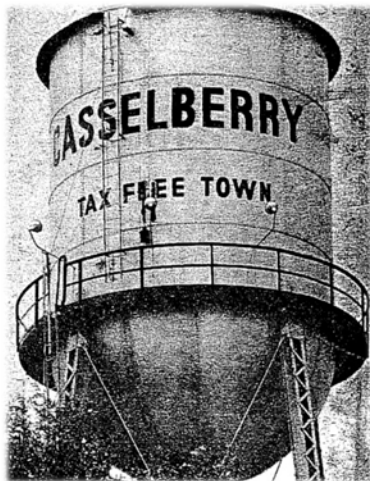
CITY OF CASSELBERRY, FLORIDA

At A Glance

Casselberry is a culturally-enriched and dynamic city with a convenient central location that makes it a coveted place to live in Central Florida. The City started as a vision and grew into a sizeable suburb that lies in Seminole County, approximately 20 miles northeast of downtown Orlando. Two major roadways, U.S. Highway 17-92 and State Road 436, intersect in

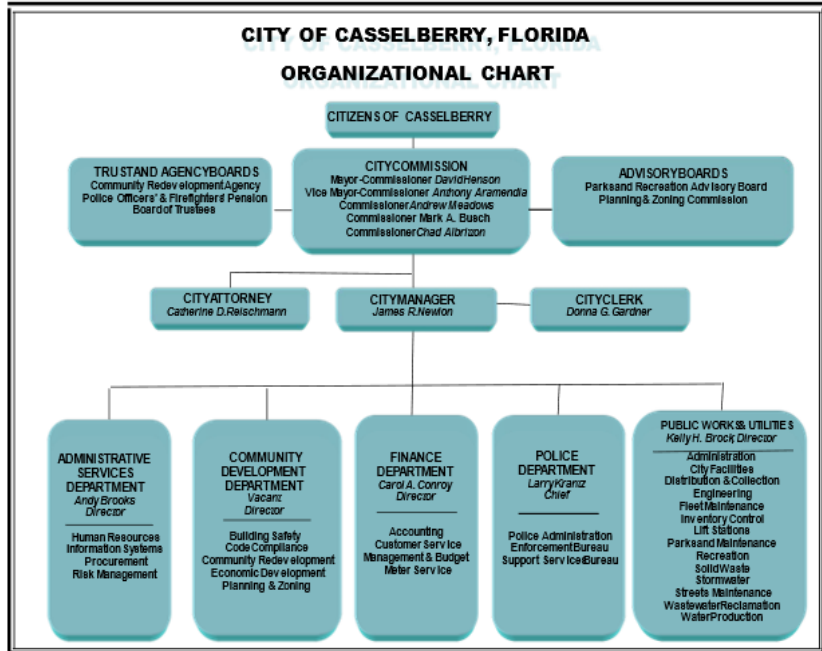


Casselberry, connecting the City to all of Central Florida and providing commercial corridors that give residents, visitors, and business entrepreneurs easy access to an array of restaurants and retail shops, office and commercial space, and top-rated healthcare facilities.



In 1926, Hibbard Casselberry of Winnetka, Illinois settled in the area and purchased 3,000 acres of land as an investment along a new highway (US 17-92). He turned that land into a fernery, which became one of the largest in the world, and this area became known as Fern Park. A general store was opened in 1928, followed by the opening of the Fern Park Post Office in 1930. Growth continued during the next decade when a large portion of the fernery was converted into a housing development, a water company was established, and a tax-free town was proposed. This proposal became a reality some two years later on October 10, 1940 when the “tax-free” Town of Casselberry was officially incorporated and Hibbard Casselberry became the town’s first mayor. The Town of Casselberry was later reincorporated as the City of Casselberry in 1965.

In 1976, after 36 years as a tax-free town, Casselberry City residents voted to institute property taxes. Another change by the citizenry occurred in 1990 with the decision to replace the City's strong mayor with a Commission/City Manager form of municipal government. Five Commissioners, one of whom serves as Mayor, are elected at staggered intervals to serve four-year terms. The Commission, in turn, appoints a professional



City Manager to oversee daily City operations. The City has 218 full-time and 6 part-time employees who provide the labor force to support City operations. These operations consist of all municipal and water/sewer utility services, police protection, sanitation, road maintenance, parks and recreation, planning and community development, and administrative support activities for City governmental programs.



Lake Concord Art House Expansion

In addition to its dedicated workforce, the City advocates strong community involvement through a number of voluntary citizen boards. These boards assist the City Commission by reviewing various City-related issues and making recommendations for Commission consideration. They include the Planning and Zoning Commission, Parks & Recreation Advisory Board and the Police Officers' & Firefighters' Pension Board of Trustees. These Boards are indicative of the public-private partnerships and commitment toward progress and expansion in the City as demonstrated by its citizens.



Map of Casselberry

Casselberry's current official population is estimated to be 29,571, a far cry from the population of 407 in 1950; and the City encompasses an area of approximately 7.6 square miles. Located within the City boundaries are 23 parks, some of which offer recreational activities including basketball, baseball and soccer, while other parks offer a more passive use within the City's neighborhoods. In addition, outdoor enthusiasts appreciate that there is an 18-hole City-owned golf course, two community centers,

the multi-purpose Casselberry Greenway Trail, the Blueway Trail for water enthusiasts, a dog park, and more than two dozen lakes, some of which offer enjoyment opportunities for fishing, canoeing, kayaking, and paddle boarding.

Throughout the year, the City of Casselberry hosts many special events for



Concert at Lake Concord Park



Casselberry Golf Club

all ages. The Lake Concord Concert Series, with seven major music concerts, always features nationally and internationally acclaimed musicians that, at times draw approximately 3,000 to 5,000 people to the beautiful outdoor lakefront venue. As a result of many years of successful high energy events, the City of Casselberry has become a sought-after destination for some of the biggest musical acts in the nation.

Lake Concord Park hosts other special family friendly events including Earthfest (second largest in Central Florida) Halloween Spooktoberfest, and the Casselberry Food Truck with art and music held every second Friday. Holiday Celebrations include the festive Annual Tree Lighting Ceremony and the popular Santa Comes to Town, a favorite with local residents who have a chance to see Santa, Mrs. Claus, and merry elves as they travel throughout Casselberry handling out treats and spreading joy. As a dog friendly community, all well-behaved dogs on leashes are permitted to attend the events with their family members. Casselberry also hosts dog-related events, such as the Mardi Paw Parade & Contest and Howl-O-Ween, that help raise funds for Pawmosa Dog Park.

Cultural events include IlluminARt Sculpture Walk, 14 art exhibits at the Casselberry Art House, 4 Artist-in-Residence sculpture exhibits at the Sculpture House and quarterly City Hall exhibits. Many of the art exhibits correspond with the larger concerts, giving both musicians and attendees the opportunity to enjoy quality artwork from around the world.



Battle of the Bands 5k Run

Casselberry was recognized as a 2018 Healthy Community Champion by the Florida Department of Health due to the City's health initiatives. As a result, the City continues to host many special events that promote active lifestyles and are dedicated to improving the health of residents and visitors. The fitness events include Get Outdoors Casselberry, Travel Country's Runyak, Battle of the Bands 5k Run, Hook Kids on Fishing and various smaller

events held at various parks. In an effort to keep the seniors active and engaged, the City partners with Seniors for a Better Community to host several senior events at the Casselberry Recreation Center including dinner and dance events, health fairs, Older Americans Month Celebration in May and a Senior Talent Show.



Seminole County Public Schools



Casselberry Elementary

The City of Casselberry is located in the Seminole County school district, an extremely desirable place to raise a family due to its outstanding reputation for quality education. Seminole County Public Schools (SCPS) is the 12th largest school district in Florida and is 60th nationally with more than 67,000 students and 10,000 employees. SCPS is a leader in education throughout Central Florida and the State and is widely recognized as a Premier National School District with an “A” grading from the Florida Department of Education. The City of Casselberry is home to two of those highly-rated public schools - Casselberry

Elementary and South Seminole Academy. In addition, there are presently three private schools located within the City - Lake Forrest Preparatory School, grades K through 8, The Geneva School, grades 7 through 12, and The Glen Academy at Lake Marie, ages 3 months to 12 years.

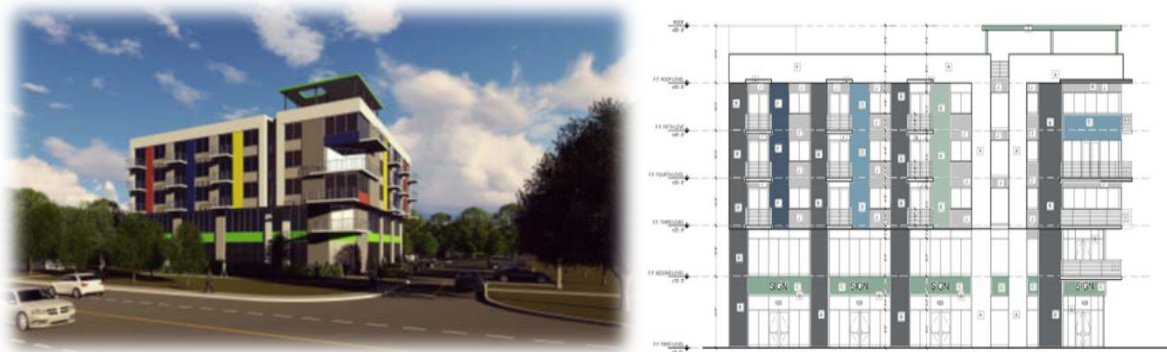
The City of Casselberry (Casselberry) is always focused on the well-being of the community, whether it is ensuring quality design of new developments, construction, or rehabilitation of parks, connecting public pathways to trails, sidewalks, or shared rights-of-way, or successfully managing a municipal golf course. The overall goal is to provide a quality environment to call home and a place to work and shop.

A large part of the City’s effort is to ensure the economic viability of the City. Higher property values and increasing tax bases make the City more economically sustainable to withstand downturns in regional and national economies that might otherwise cause a reduction in public services and facilities. While the City has used the lengthy strong economic period to commence construction on parks, upgrade and expand utility lines, and undertake a new Police Department headquarters, it has worked diligently on economic development from private developers to annex lands, construct new projects, demolition, and redevelopment of many other sites. The list below is a sample of projects that were undertaken within the City of Casselberry last year. Several of the projects were designed and permitted and others are already constructed or are under construction. All of the privately-led projects will result in an increased tax-base for the City.

Icon Commons (In-Fill Development)

Icon Commons is a proposed six-story mixed-use building to be located at 380 State Road (SR) 436. This type of development is unique to Casselberry, introducing an urban component of the building that encourages mixed-use with retail on the first floor and residential on the above floors. This mixed-use design will also encourage pedestrian activity, reduce vehicle trips, provide a bus stop, and be aesthetically appealing to the

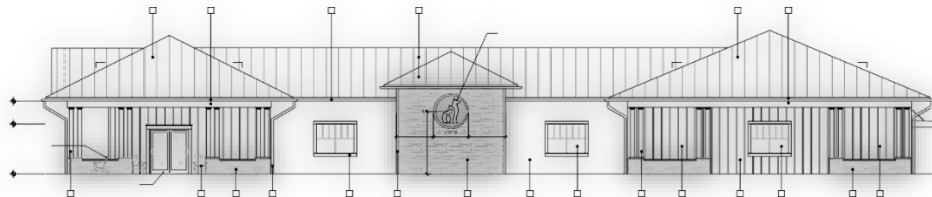
area. The following images are renderings of the building with the color ultimately being blues and greens.



The Icon Commons

Veterinary Emergency Clinic (Redevelopment)

The owners of the existing clinic in Casselberry purchased land located at 245 Lake Ellen Drive and 3340 U.S. Highway 17-92. Following rezoning, site plan, and engineering plan approvals, construction began for the new Veterinary Emergency Clinic (a 24-hour clinic for animals). The new construction replaces a demolished one-story building that was in disrepair and provides the facility designed below.



Veterinary Emergency Clinic

Wendy's at Oxford Road (Redevelopment)

Wendy's constructed a new restaurant located at 198 SR 436. Because this is the first building designed with the Oxford Park Overlay District standards, extra features were added to the appearance of the outside of the building. The following image shows an upgraded Wendy's prototype with outdoor seating area and extra landscaping. The building includes more earth-tone colors, as opposed to the typical black or yellow, and the drive-through was oriented away from SR 436. Finally, a brick screen wall was added to establish the architectural appearance of the corner.



Wendy's at Oxford Road

Casselberry Center (Redevelopment)

The Casselberry Center project is the former Wells Fargo site located at 1391 SR 436. The property owner demolished the former bank building, subdivided the parcel into three lots, and constructed a new Chipotle restaurant. The other two lots will include a Panda Express and an Aspen Dental.



Casselberry Center

St. Paul Executive Center (Redevelopment)

A goal of the City in redevelopment is to reduce blight or abandoned buildings and replace them with new functional buildings that enhance the community. This is achieved through the recent sale of the St. Paul Executive Center site, located at 1398 SR 436. The existing building will be demolished and replaced by a new mixed-use multi-story building with a parking garage. The urban model will be the first of such development in Casselberry to include a parking garage, as opposed to a surface parking lot. The development type reflects a change in the demand for land and a promotion of bus use and pedestrian connectivity.



St. Paul Executive Center

Increased Townhome Developments (In-fill Development)

The following images show the increase in townhome projects that the City has received applications for. Concord Crossings, Preserve at Maitland, Legacy Place, and Grayson Square projects have been built or are under construction. Collectively, these projects provide over 230 new homes within the City.



Townhome Developments

New Casselberry Police Department Headquarters (In-fill Development)

The City is in the process of design and construction of a new Police Department Headquarters, to be located at 115 Wilshire Blvd. The ±26,000 square foot two-story building is designed to become the home for the Patrol, Criminal Investigation, Property & Evidence, and Administration Divisions of the Police Department. The building will also include a Community Room, the new City Emergency Operations Center, and conference rooms for training.



New Casselberry Police Department Headquarters

Free Standing Emergency Room (Redevelopment)

Land was purchased for a new free standing emergency room (FSER) in Casselberry. This is the first FSER proposed in the City and will be a welcome addition to the community. The FSER provides healthcare closer to residents, making healthcare more accessible. The center will be located at 611 Dog Track Road at the northern gateway to the City and replaces a former gas-station site.



Free Standing Emergency Room

Statistical Analysis

HISTORY, GOVERNMENT AND SIZE	
Date of Incorporation	October 10, 1940
Form of Government	Commission/City Manager
Total Area	7.6 Square Miles

POPULATION DEMOGRAPHICS	
Total Population	29,571
Population Density (<i>Pop. Per Sq. Mile</i>)	3,891
Median Age	37.4
Average Household Size	3.05
Median Household Income	\$ 49,337
Per Capita Income	\$ 53,879
Unemployment Rate	2.4%
White	53.8%
African American	10.4%
Other Races	6%
Hispanic Origin (Any Race)	28%

PUBLIC SAFETY	
Number of Police Stations	1
Number of Sworn Police Officers	57

PARKS AND RECREATION	
Park Acreage	109
Number of Community Parks	6
Number of Neighborhood Parks	17
Number of Trails	3

PUBLIC WORKS (Streets in FY21-22)	
Miles of Streets	67
Streets Resurfaced (tons/asphalt)	392

UTILITIES (Water in FY21-22)	
Miles of Water Mains	222.5
Number of Fire Hydrants	1,431
Miles of Gravity Mains	134.5
Miles of Reclaimed Mains	42

ECONOMICS	
2021 MAJOR EMPLOYERS	2021 MAJOR TAXPAYERS
1. Walmart	1 TGA 3851 Grandpine Way, LLC
2. Publix (2 stores)	2. Newport Colony Apartment Homes
3. T&T Construction	3. Vinings FL Partners LLC
4. City of Casselberry	4. 4704 Integra LLC
5. DynaFire	5. Radius Winter Park, LLC



City of Casselberry

City Manager

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Fax (407) 262-7745 ▪ Email jnewlon@casselberry.org

September 26, 2022

Mr. David Henson, Mayor/Commissioner
Mr. Anthony Aramendia, Vice Mayor/Commissioner
Mr. Andrew Meadows, Commissioner
Mr. Mark Busch, Commissioner
Mr. Chad Albritton, Commissioner

Re: **Fiscal Year 2023 Annual Budget**

Honorable Mayor and Members of the City Commission:

COVID-19 is no longer a pandemic but is now endemic and the City of Casselberry and the world are learning to live with it. Nature abhors a vacuum and so new challenges have emerged. As the City prepares for its next year, providing excellent service to our community and advancing its long term goals, high inflation and the threat of recession have emerged to challenge progress. The cost for labor, services, materials and now interest rates are all climbing. The City is well positioned to counter these pressures with its professional workforce, consistent investment in the renewal of infrastructure and its robust tax base. The City will continue to make historic progress.

I am pleased to present the Annual Operating and Capital Budget for the City of Casselberry for Fiscal Year (FY) 2022/2023.

MAJOR INITIATIVES

Park Improvements – Following years of community outreach and master planning, the City of Casselberry asked the voters if they would support major improvements to five parks and the construction of a new one. The five existing parks are: Secret Lake Park; Lake Concord Park; Wirz Park; Sunnyside Park; and Dew Drop Park. “Wheel Park” is new and conceived to be one designed for all ages and abilities.

On March 17, 2020 a referendum passed overwhelmingly with voter support for \$24 Million in Park Improvements. The first \$6,000,000 was drawn with an interest rate of 2.01% in FY21 to fund park development plans for the six parks. In FY22, the remaining \$18,000,000 was borrowed at 2.13% for construction. Debt will be repaid via a dedicated millage. The millage rate for FY23 is estimated to be 0.6443 mills. Wharton Smith has been selected as Construction Manager at Risk (CMAR) and is advising the pre-construction design for all.

Secret Lake Park – Construction was awarded in November, 2021 with completion expected early in FY23. Comprehensive improvements include a new, lit multi-purpose field, playground, pavilions, basketball and tennis courts and kayak launch. The total cost of this project will be about \$4 million.

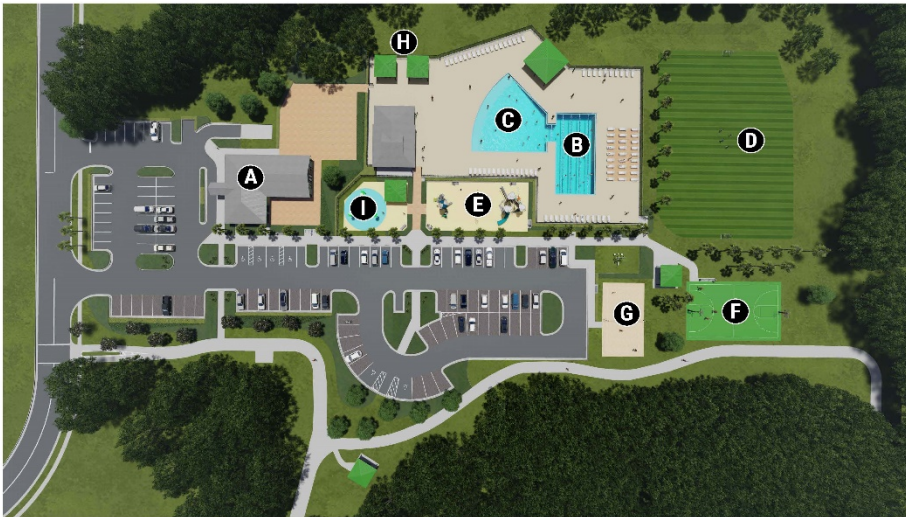


Lake Concord Park Art House Expansion – This project was awarded for construction in April 2022 and will carry into FY23. The total cost of this project will be about \$4 million. The project adds about 2 acres of area to the existing park along Quail Pond Circle. It is primarily focused on the addition of over 3,000 sf of new gallery space and associated parking. It will support the City’s arts and culture programming as the City promotes the work of local artists. Groundbreaking was observed July 11, 2022.



Wirz Park – Wirz Park will likely be the next park to be assigned for construction with plans in excess of 60% complete. This park will receive upgrades to the existing community pool to include a splash pad with play elements, zero entry pool, a lap pool and an outdoor event patio with shade structures. The ballfields will be converted to become a multi-purpose field. There will be a renovated community building, new basketball court, playground and volleyball court.

WIRZ PARK SITE PLAN



- A - EVENT BUILDING
- B - LAP POOL
- C - ZERO ENTRY POOL
- D - MULTI-PURPOSE FIELD
- E - PLAYGROUND
- F - BASKETBALL COURT
- G - BEACH VOLLEYBALL COURT
- H - RENTAL PAVILLIONS
- I - SPLASH PAD



The remaining parks include:
Wheel Park – Plans at 60% complete
Dew Drop Park – Plans at 30% complete
Sunnytown Park – Planning underway

Complete Renovation of the Public Works Complex – The Public Works and Utilities Department operates out of a location on 7th Street, east of North Winter Park Drive. It supports Streets, Parks, Stormwater and Utilities divisions, as well as, Fleet Maintenance operations. Heavy equipment, materials and supplies are stored there. The City Commission directed that this area be completely renovated. It is presently under construction. Bentley Architects and Engineers designed the project and Wharton Smith is the Construction Manager at Risk (CMAR). A bond has been issued in the principal amount of \$15,679,481 with a 25 year term and an interest rate of 2.07%. At this time the project is far along, and the last building is under construction. The project will be completed in FY23.



Complete Street Reconstruction of Lake Kathryn Circle – This road is on the north end of the City and follows the eastern shoreline along Lake Kathryn. It is a major cut-through road and has incomplete sidewalks. These improvements will include road narrowing, wide shoulder buffers and an 8-foot sidewalk on the east side of the road. Decorative streetlights are being considered as well. Construction was awarded in January 2022 at a cost of about \$4 million and is underway. This project will carry into FY23.



Casselberry Police Station – The City’s Police Station is currently located on US Hwy. 17-92 next to Lake Concord Park. Design and structural problems, as well as, the need to provide for future growth have rendered it obsolete. The City Commission directed in FY 2018 that a new Police Station be built on City land on Wilshire Blvd. The site will also accommodate a future Seminole County Fire Station. Construction was awarded to Clancy and Theys Construction in May 2022 at a cost of about \$12 million. The project will carry into FY23 when it will be completed. Groundbreaking was observed on June 13, 2022.



Brightwater (Casselberry Family Home) – The City purchased the historic home of the City’s founder, Hibbard Casselberry in July 2021. The Property includes 7,000 sf house designed by famed architect, James Gamble Rogers, and approximately 12 acres of assembled land on the east shore of South Lake Triplet. The City hopes to raise money to renovate the house and improve the grounds and gardens to make it part of the City’s Park system. Conceptual planning has been completed and approved by the City Commission in May 2022.



Sunset Drive Livable Street Improvements – The City of Casselberry has been working with FDOT and Metro Plan to design and grant fund complete street improvements for Sunset Drive running the entire length from Button Rd to the entrance to the Carriage Hill community. Only the City’s match is reflected in the budget so far, but the entire project is expected to be more than \$2 million. The project has been advertised and construction is expected to commence in January, 2023.

American Recovery Plan Act (ARPA) – The City has received in total more than \$14 million in federal funds to use for various purposes. This spending is not contained in the annual budget and will be budgeted through amendments case by case. These funds are expected to be mostly committed to utility, stormwater, police and park improvement projects.

Road Rehabilitation – It is proposed to commit more than \$1 million to fund road rehabilitation improvements for various streets within the City. This will be derived from infrastructure surtax revenues.

THE ECONOMY

The economy had recovered since the recession of 2020 related to the COVID-19 pandemic but a new one is projected. Real Gross Domestic Product is predicted to be at 1.9% in 2022 and slow to negative growth at <0.2%> in 2023. The Florida Unemployment Rate reached as high as 14.2% in the year 2020 and dropped to 2.7% in July 2022. Growth has been fueled by pent up demand, as well as, huge federal stimulus. It has also been frustrated by supply chain problems.

Inflation has become a serious threat to the economy. Besides limited supply, energy costs have surged beginning with crude oil for which prices are over 50% higher than a year ago. This is intensified by the global disruption caused by the Russia / Ukraine War. High energy prices add to the cost of everything else. The Consumer Price Index is projected to grow 7.8% in 2022 and 3.2% in 2023. The Federal Reserve is working to combat inflation by raising interest rates. The Federal Funds Target Rate was 0.25% in 2021. It is projected to be 2.38% in 2022 and perhaps 4.0% in 2023. Fortunately, the City has locked in all planned long-term debt issues.

The City relies on a wide spectrum of revenue sources to balance its budget. The revenue sources most vulnerable to an economic downturn are derived from sales taxes. State distributions for FY22 are projected to exceed FY21 by over 10%. Given inflated prices, a growing economy, and Florida’s prominence as a tourist destination, these revenue sources may continue robust growth.

All other revenue sources have met expectations and continue to perform. The Seminole County Property Appraiser reports that taxable values in Casselberry have risen about 16.84% heading into FY23. This level of growth is extraordinary and much of it (5.6%) was fueled by new additions to the tax base. The real estate market is showing great resiliency throughout Seminole County and the region.

The State of Florida passed a constitutional amendment to raise the minimum wage to \$15 an hour by the year 2026. This is expected to gradually shift wages up across the board. The City is adjusting its pay plan in phases to comply with the future minimum wage and be competitive in the job market and retain employees.

BUDGET IN BRIEF

The FY 2023 Annual Budget is an aggressive one that augments its recurring revenues with major, debt funded capital projects. Many of these initiatives were discussed earlier. The FY 2023 Annual Budget City-wide comes to \$70,208,960, which is 11.48% less than the FY 2022 Annual Budget. The total budget for the City is composed of spending plans for ordinary government and utility operations and extraordinary uses of restricted funds for major capital projects.

The General Fund is that subdivision of the City budget supported by various taxes and fees and that is associated with the provision of most familiar municipal services. The Annual Budget for the General Fund is \$22,340,443, which is 6.1% over FY 2022. The General Fund budget is balanced through the one-time reduction of accumulated reserves in the amount of \$34,633.

Total salaries and benefits paid to the employees City-wide will be higher by \$1,994,237 or 11.2%. This includes the implementation of raises for general and bargaining unit employees on October 2 (about 3 months earlier than past years), the absorption of increased health insurance premiums (up about 15%) and allows for the funding of seven new positions (three of which were formerly contracted out).

Already approved by the City Commission was the authorization of Systems Administrator and two authorizations for a Support Technician I/II positions in the reorganization of the Administrative Services/ IT Division, and the authorization of the second Lead Lift Station Technician position in the reorganization of Public Works and Utilities/ Lift Station Division. Three new positions requested in this budget are a GIS Technician in the IT Division, a Utility Support Specialist in Water and Sewer/ Administration Division, and a Deputy Building Official in Community Development/ Building Safety Division. In addition, a Utility Line Locator position is requested to be reassigned along with the associated budget from Water and Sewer/ Administration Division to Water and Sewer/ Distribution & Collection Division. In FY 2021, the City Commission approved a three-year collective bargaining agreement for the members of the Fraternal Order of Police which covers FY 2022 through FY 2024.

The City collects property taxes from a Community Redevelopment District along US Hwy. 17-92. The City and Seminole County have to pay some of these taxes back (TIF) into a Community Redevelopment Agency (CRA) to be reinvested to make improvements in the district. The City's TIF contribution to the CRA will increase by \$58,262 to \$536,810 in FY 2023. Combined with the contribution from Seminole County, total TIF revenue budgeted for FY 2023 is \$1,439,225. TIF revenue for FY 2023 exceeds that which was forecast in the CRA redevelopment plan by \$374,052.

Debt Service will grow \$812,438 in FY 2023 over that budgeted in FY 2022. This is due to the additional debt taken out for Parks Master Plan capital improvements and construction of Police Department. It is partially offset by scheduled loan payments. Also included is the final annual installment on debt associated with the acquisition of the Brightwater estate (\$377,171).

Highlights of Note in the Annual Budget for FY 2023

- The millage rate is reduced from 2.9990 mills in FY 2022 to 2.9000 mills in FY 2023. The City anticipates an increase of 16.84% in taxable property value applicable to FY 2023 and the City will budget to collect about \$5,971,913 in property tax revenue to support its \$22.3 million General Fund budget. This amount is not the gross levy. It is net of early payment discounts afforded taxpayers and other

collection expenses. Property Taxes fund about 27% of the Annual General Fund Budget of \$22,340,443 and about 9% of the City budget overall.

- On March 17, 2020, a referendum was passed in which voters supported major improvements to five parks and the construction of a new one. It was approved for the City of Casselberry to issue bonds to raise up to \$24 Million for Park Improvements. FY 2022 was the first year that the City collected an assessment to cover the debt service on the Parks Improvement Bond. The millage rate was 0.2251 mills in FY 2022 to pay necessary loan payments on the initial borrowed amount \$6 Million. The remaining debt of \$18 Million was issued in FY22 and the repayment is structured to require that the debt service millage be set at 0.6443 mills in FY23.
- A salary merit/COLA increase is provided in an amount approximating 5.1% for all general employees. Members of the collective bargaining unit represented by the Fraternal Order of Police (FOP) will receive an increase of 5%. Salary increases are planned to be implemented in October of 2022.
- The City will experience an increase in health insurance premiums of approximately 15% in FY 2023.
- The City's Neighborhood Improvement Grant program continues with its focus supporting neighborhoods to achieve a greater sense of identity and community. The funding budgeted for is \$25,000 in the Community Development Planning Division.
- The Economic Development Division will have \$25,000 allocated to extend its grease trap incentive program and also other business incentives.
- The City's employee roster has increased by seven (7) full-time positions. Four (4) were already approved by the City Commission. They are the Systems Administrator, two authorizations for a Support Technician I/II positions for Information Technology. These positions will provide services that were formerly contracted out. The reorganization of the Public Works and Utilities Department allowed for a second Lead Lift Station Technician position for the Lift Station Division. This position is envisioned to be temporary and aid in transition planning. Three (3) other new positions are requested with this proposal which will be discussed further in this message.
- Utility rates are set through adoption of a comprehensive rate study and associated ordinance every 3 to 5 years. The Annual budget for the Water and Sewer Utility is based on the 2022 Utility Rate Study. It is intended to cover five (5) years and apply to FY23 through FY27. This study will include adjustments in utility rates and miscellaneous fees that would yield revenues to support Water, Sewer and Reclamation operations and the capital improvement plan. The rate study recommends no increase in water, sewer and reclaimed rates for utility customers for the next two fiscal years and a 4% increase for subsequent years effective October 1 of each year. Miscellaneous rates would increase effective December 1, 2022.
- A master plan was adopted by resolution on September 25, 2017, for Stormwater and Lakes Management. The master plan expanded the level of service provided to more lakes for aquatic plant management. It set rates to provide resources for Stormwater and Lake Management operations and for a ten-year capital improvement plan. The Stormwater and Lake Management utility fee is scheduled to increase in FY 2023 from \$9.20 per Equivalent Residential Unit (ERU) to \$9.45.
- The rate for street light assessments is not proposed to change.
- The rate for residential garbage collection was authorized to be \$21.58 per month and \$31.58 for side door collection, an increase of 2.75% for FY23 with gradual increases occurring in subsequent years. That said, due to extraordinary inflationary factors the Residential Solid Waste Fund was proved a transfer from the General Fund of up to \$200,000 if needed to remain solvent for FY23. This may not be necessary because the City Commission a greater rate increase on August 22, 2022 to \$24.15 for monthly residential solid waste service and \$34.15 for side door collection.

- Budgeted capital improvement projects for FY23 include the following. Additional information can be found in the Capital Improvements section of the budget book.
 - General Fund
 - Replace Elevator - City Hall
 - Floor scrubber for Operations Building
 - Fire Alarm System Update - City Hall
 - Parks Blower
 - Lake Hodge Park Tennis Court Demolition
 - Community Redevelopment Agency
 - Land Acquisition
 - Equipment Replacement
 - Police Patrol Vehicles (10)
 - City Facilities Electric Scissor Lift (1)
 - Streets Bucket Truck (1)
 - Streets Pickup Truck (1)
 - Parks Improvements (Bond Funded)
 - Planning, Engineering and Construction of
 - Wirz Park Improvements
 - Dew Drop Park Improvements
 - Sunnyside Park Improvements
 - Stormwater Projects
 - Storm Pipe Rehabilitation
 - Infrastructure Surtax Projects
 - Road Rehabilitation - Various Streets
 - Trail Rehabilitation
 - Southcot Drive Bicycle/Pedestrian Improvements
 - Central Casselberry Connectivity Improvements
 - Local Option Gas Tax Projects
 - Road Rehabilitation - Various Streets
 - Water and Sewer Utility Projects and Equipment Replacement
 - Intangible/Iron Bridge
 - Meter Services Pickup Truck
 - Lift Station #77 Quintuplet Renovation
 - Lift Station Control Panel Replacement
 - Lift Station Pump Replacement
 - Lift Station Pickup Truck (1)
 - Inventory Control Forklift (1)
 - Distribution & Collection Service Truck (2)
 - Distribution & Collection Standby Service Truck (1)
 - Various Gravity Sewer Lining
 - Winter Woods Force Main Replacement
 - North WTP Well #2 Inspection & Rehabilitation
 - Casselberry Golf Club
 - Clubhouse Porch Screen Enclosure
 - Fertilizer Spreader

- Electric Pump
- Replace Driving Range Netting

Several appropriated projects from FY 2022 will roll forward through amendment into FY 2023 for completion outside of this budget document. These include:

- Northgate Water Main Replacement Phase 1
- Windward Square Phase 2 Water Main Replacement
- English Estates Water Main Replacement
- Lake Kathryn Circle Complete Street Improvements
- Sunset Drive Livable Street Improvements
- Public Works Department Complex
- New Police Department Complex
- Art House Expansion

Property Taxes

The City’s taxable value “base” has appreciated 16.84% into FY 2023 over FY 2022. This is the tenth consecutive year of growth since the “Great Recession”. Value growth was driven by appreciation of existing taxable values and a high amount of new taxable value, bringing new taxpayers to share the costs.

<u>Budget Year</u>	<u>Taxable Value</u> \$ Million	<u>% Change</u>
FY 2009	\$1,504	(5.90)*
FY 2010	\$1,320	(12.20)**
FY 2011	\$1,146	(13.18)**
FY 2012	\$1,073	(6.37)**
FY 2013	\$1,033	(3.73)**
FY 2014	\$1,057	2.27
FY 2015	\$1,094	3.52
FY 2016	\$1,148	4.93
FY 2017	\$1,210	5.40
FY 2018	\$1,284	6.12
FY 2019	\$1,532	19.32
FY 2020	\$1,630	6.40
FY 2021	\$1,731	6.23
FY 2022	\$1,817	4.94
FY 2023	\$2,123	16.84

* Amendment 1 - Property exemptions, real estate decline, and caps on growth in millage rates

**Economic Recession

The Department of Revenue requires that the City report its “rolled-back rate” for millage to determine what rate (when applied to the new year) would cause a tax levy in approximately the same amount as the year before. This is without considering new construction and annexations. On June 23, 2022 the Seminole County Property Appraiser released estimated taxable values for Casselberry. For FY 2023, the City proposes to set its millage rate at 2.9000. Because taxable values have grown higher for FY 2023, the rolled-back rate calculates to be a little lower. For FY 2023 the rolled-back rate is estimated to be 2.7082 mills.

The following table shows the difference in what the City would levy for FY 2023 at the adopted millage rate as compared to the rolled-back rate. This is a gross levy and differs from the net collections used for budgeting.

FY 2023	Adopted	Rolled-back	Variance
Millage	2.9000	2.7082	0.1918
Revenues (gross)	\$6,156,611	\$5,749,426	\$407,186

The State of Florida has passed laws that can limit the growth in local property tax levies. Property tax growth is highly scrutinized and controlled. Keeping pace with legal constraints, the levy cannot easily grow from one year to another. The levy under State statute is required to be measured against a rate of per capita income (PCI) for Florida citizens. This rate is updated each year by the Florida Department of Revenue. For FY 2023 per capita income was recognized to grow at a rate of 6.13%. That is the increment applicable to FY 2023 that a city may raise its millage above the rolled-back rate with a simple majority vote and grow the levy at a rate Floridians can presumably afford. The table below shows the difference between rolled-back rate and one that was set with the PCI as the standard for growth. For FY 2023, PCI as a growth standard would add \$352,413 to the levy.

FY 2023	Rolled-back w/ PCI	Rolled-back	Variance
Millage	2.8742	2.7082	0.1660
Revenues (gross)	\$6,101,838	\$5,749,426	\$352,413

During the Great Recession, as property values plummeted, the City did not set its levy according to PCI or even to rolled-back. Casselberry held its millage rate while its levy fell 35%. The Florida legislature allows credit for past reduction in tax levies. It requires the calculation each year of an “Adjusted Current Year Rolled-back Rate” to set the limit on how high a levy may be with a simple majority vote. Given the City’s responsible behavior in recent years, the adjusted rolled-back rate is now much higher. The Adjusted Rolled-Back Rate for FY 2023 is estimated to be 7.8963 mills and could raise \$16,763,602 in gross taxes.

The Annual Budget has been prepared so that the millage rate is reduced from 2.9990 mills to 2.9000 mills and provides \$5,971,913 which is 97% of the gross levy. The levy will be an increase over FY 2022 because of the growth in overall taxable values boosted by new construction and annexations. The value growth is known to be derived from ordinary appreciation of continuously owned properties but is also limited by “Save Our Homes” legislated protections. The growth also comes from realized gains as new taxpayers purchase properties at higher values and invest in Casselberry, which adds to the total of all value subject to tax.

Staffing

Total City-wide staffing is proposed to increase by seven full-time employees. The City Commission has already authorized four in FY22. A Systems Administrator and Support Technician I/II positions were approved for the Information Technology Division. It was decided to transition from contractor provided services and repurpose the associated costs. A second Lead Lift Station Technician position was approved in FY22 with the reorganization of the Public Works and Utilities Department. The final three positions are new and requested with this budget.

- GIS Technician

The GIS Technician position will be funded by General Fund in the Information Technology Division. This position will be responsible for assisting the Sr. GIS Coordinator with the increasing workload, as well as importing a backlog of as-built drawings to ensure that GIS data includes all City infrastructure.

- Utility Support Specialist

The Utility Support Specialist position will be funded by the Water and Sewer Fund in the Administration Division. This position will focus on the administrative needs of the Utility branch staff to insure a more unified and streamlined division in addition to handling the administrative duties currently being performed by the Utility Divisions Director and Utility Engineer.

- Deputy Building Official

The Deputy Building Official position will be funded by the Building Safety Fund in the Building Safety Division. This position will be responsible for assisting the Building Official with the increasing workload, as well as the continuation of services and division resiliency. It will also help in reducing the reliance on contracted services.

The Utility Line Locator position will be reassigned along with the associated budget from Water and Sewer/ Administration Division to Water and Sewer/ Distribution & Collection Division. This will decrease the authorized positions by one in the Administration Division and increase the authorized positions by one in the Distribution & Collection Division. The position's main responsibility is to locate utility lines within the potable distribution system and wastewater collection system which directly relates to the Distribution and Collection Division's responsibilities. Moving the position under this Division will result in better coordination and coverage.

Following is a Comparative Schedule of Department Staffing from year to year.

City of Casselberry
Comparative Schedule of Department Staffing

	FY 2022		Change		FY 2023	
	<u>FT</u>	<u>PT</u>	<u>FT</u>	<u>PT</u>	<u>FT</u>	<u>PT</u>
ADMINISTRATION DEPARTMENT						
City Commission	0	5	0	0	0	5
City Manager/City Clerk	6	0	0	0	6	0
	<u>6</u>	<u>5</u>	<u>0</u>	<u>0</u>	<u>6</u>	<u>5</u>
ADMINISTRATIVE SERVICES DEPT.						
Human Resources	4	0	0	0	4	0
Procurement & Contract Management	3	0	0	0	3	0
Information Technology	3	0	4	0	7	0
	<u>10</u>	<u>0</u>	<u>4</u>	<u>0</u>	<u>14</u>	<u>0</u>
COMMUNITY DEVELOPMENT DEPT.						
Planning	6	0	0	0	6	0
Economic Development	1	0	0	0	1	0
Code Compliance	5	0	0	0	5	0
Building Safety	3	0	1	0	4	0
	<u>15</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>16</u>	<u>0</u>
FINANCE DEPARTMENT						
Accounting	7	0	0	0	7	0
Management and Budget	1	0	0	0	1	0
Customer Service	5	0	0	0	5	0
Meter Service	4	0	0	0	4	0
	<u>17</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17</u>	<u>0</u>
POLICE DEPARTMENT						
Police	70	0	0	0	70	0
PUBLIC WORKS & UTILITIES DEPT.						
Parks and Maintenance	10	1	0	0	10	1
Recreation	7	0	0	0	7	0
Engineering	4	0	0	0	4	0
Streets Maintenance	13	0	0	0	13	0
Fleet Maintenance	3	0	0	0	3	0
City Facilities	4	0	0	0	4	0
Stormwater Utility Fund	9	0	0	0	9	0
Administration	6	0	0	0	6	0
Distribution and Collection	16	0	1	0	17	0
Lift Stations	5	0	1	0	6	0
Water Reclamation	7	0	0	0	7	0
Water Production	8	0	0	0	8	0
Inventory Control	1	0	0	0	1	0
	<u>93</u>	<u>1</u>	<u>2</u>	<u>0</u>	<u>95</u>	<u>1</u>
TOTAL PERSONNEL	<u>211</u>	<u>6</u>	<u>7</u>	<u>0</u>	<u>218</u>	<u>6</u>
PERSONNEL CHANGES			<u>7</u>	<u>0</u>		

CONCLUSION

Casselberry has worked hard to reposition itself in the eyes of the public. Strong, dependable infrastructure makes the City a great place to do business. Successful emphasis on redevelopment has made Casselberry a place where business wants to move and invest. The City's focus on creating a sense of place and community has made Casselberry somewhere people want to come and live. The City is poised to build on the gains it has achieved without raising its millage rate, and will invest even more into its business districts, neighborhoods, parks, roads and utilities.

The Annual Budget for FY 2023 continues the progress that has been made. Quality services will be provided with a lean work force. The City-wide Annual Budget totals \$70,208,960 which is about 11.48% lower than the Annual Budget for FY 2022. The change can be traced to debt leveraged funding for major capital projects focused on the advancement of City Commission's goals and objectives.

I would like to thank the Department Directors and staff for their assistance and cooperation in crafting the Annual Budget. The City is fortunate to have so many skilled, talented and devoted public servants who stand ready to pursue the City's goals and objectives. The spirit of teamwork and shared responsibility makes it possible to excel. I would especially like to recognize Finance Director Carol Conroy and Senior Budget Accountant CJ Kaawach for their assistance in preparing the FY 2023 Annual City Budget. It has been prepared to best reflect the values and vision of the City Commission and the Citizens of our Casselberry community.

Sincerely,



James R. Newlon
City Manager

INTRODUCTION

Fiscal Year 2023 Annual Budget About the Budget

The City of Casselberry's budget serves as much more than just a financial plan. It also meets four essential purposes:

Policy Document

The Annual Budget serves to inform the reader about the City of Casselberry and its policies that guide prioritization for the spending of resources. The City Manager's Budget Message provides a condensed analysis of the Annual Budget, highlighting the central issues in developing the budget as well as establishing the theme for the fiscal year. The Annual Budget includes the organization-wide financial and programmatic policies and goals that address long-term financial issues, as well as short-term operational policies that direct the development of the annual budget. The Annual Budget provides information about the services the City will provide for the fiscal year beginning October 1, 2022 and ending on September 30, 2023.

Financial Plan

The Annual Budget demonstrates the financial plan of the City, detailing the costs associated with providing municipal services and how the services will be funded. The Budget Summaries provide the reader with an at-a-glance view of all appropriated funds' revenue sources and expenditures/expenses by program, object category, and fund. The Annual Budget explains the underlying assumptions for revenue estimates and analyzes significant revenue trends. In addition, projected beginning and ending Fund Balances are shown for the fiscal year in Appendix B, demonstrating the anticipated changes in Fund Balances from one year to the next to assist in future planning. A five-year capital improvement plan is included, which assists management in allocating appropriate future resources for capital needs, in addition to being able to consider the operating impact of capital outlay.

Operations Guide

The Annual Budget provides detailed information on how the City and departments are organized. A summary of sources and uses is provided to review summarized information on how money is collected and spent in the current year. Within the departmental sections, the reader is provided information about the activities, services and functions that are carried out by each department in support of the overall City Commission goals and objectives. Also included is an organization chart, authorized positions, budget highlights and budgetary appropriation. Each division demonstrates the resources used for the operations of the various programs the City provides.

Communications Device

The Annual Budget provides the reader with summary information to assist with understanding revenue sources and planned fiscal spending that support the established goals and objectives. Included in the Annual Budget document is a table of contents and a glossary to enable the reader to locate information and to understand the terminology used throughout the document. Charts, graphs and tables are strategically used to provide a visual demonstration of the narrative presented. The City Manager's Budget Message provided at the beginning of the Annual Budget document provides the reader with a condensed analysis of the financial plans for fiscal year 2023 for the City of Casselberry.

Budget Process

Budgetary Basis

Budget for the governmental funds uses the current financial resources measurement focus and the modified accrual basis. Revenues are recognized when they are measurable and available, and expenditures are recorded when a commitment is made. Debt service is budgeted using current financial resources measurement. The enterprise funds' budget is prepared on an accrual basis. Commitments are also recorded when it is made. The distinguishing difference is that revenues are recognized when they are obligated to the City, such as at the time service is provided (in the case of the utility fund).

Budget Procedures

Florida Statute Sec. 166.241 requires that municipalities establish a fiscal year beginning October 1 and ending September 30. In accordance with the Charter of the City of Casselberry, the City Manager prepares and recommends to the City Commission a budget for the next succeeding fiscal year. The City of Casselberry's annual budget is a public policy process resulting in a fiscal plan for the allocation of municipal resources to achieve results in specific programs. The Finance Department coordinates the budget process, which begins in March and ends in September. This process combines financial forecasting and fiscal strategizing which identify challenges, opportunities and causes of fiscal imbalances to assist with the development of a long-term financial plan that ensures fiscal sustainability. The process is designed to identify City Commission goals and objectives, identify service requirements, develop strategies to meet those requirements, and to allocate resources in order to execute a plan to meet the service requirements and City Commission goals and objectives.

The budget is prepared with particular reference to the operational requirements and capital outlays needed for the maintenance and growth of the City, specifying anticipated sources and amounts of revenue as well as expenditures. The City generally desires to live within its means by keeping on-going operating costs at or below anticipated operating revenues. The City strives to provide sufficient funding for responsible operations and maintenance for the services provided, and to hire and retain an excellent work force through a competitive employee compensation package. Special attention is paid to the General Fund, which provides funding for the primary governmental services such as public safety, street maintenance and parks and recreation. The main financial resource in the General Fund within direct control of the City Commission is ad valorem taxes, which is derived from real property values in the City. The City strives to diversify its revenue base to the fullest extent possible. The Water and Sewer Utility Fund, the Water and Sewer Capital Projects Fund and the Golf Club Fund are enterprise funds operated in the same manner as a business. The legally enacted budgets for these funds generate resources for anticipated operating and capital needs through fees charged to users of the services provided.

Budget Adoption

The City's budget is adopted by fund at the object level through resolution at a public hearing held during the last scheduled City Commission meeting each September. Upon final adoption, the budget is in effect for the fiscal year, with the amounts stated therein being appropriated to the several objects and purposes named.

Public participation in the budget process is encouraged. Prior to adoption, the City Commission holds several public budget workshops to review the major issues, programs and capital projects to be included in the Annual Budget. There are two public hearings held in September prior to final adoption of the fiscal year budget, where citizens have the opportunity to question and raise concerns about matters regarding the budget to the City Commission. The scheduled times and locations of these meetings are advertised in accordance with State of Florida statutes in a newspaper of general circulation, on the City's website and at the City Hall facilities. All budget appropriations lapse at the close of the fiscal year.

Budget Amendments

Budget Amendments are changes to the Adopted Budget that alter a fund's original budget appropriation. A Budget Amendment requires formal legislative action by the City Commission through approval at a publicly held City Commission meeting during the fiscal year. Appropriations that are re-allocated within a fund and/or division at the object level within a department and do not change the original budget appropriation are approved by the City Manager. In addition, all capital purchases and/or changes to budgeted capital purchases must be approved by the Commission through formal legislative action. The classification detail at which expenditures may not legally exceed appropriations is at the total fund level.

Truth-In-Millage (TRIM) Requirements

Florida Statute Chapters 200 and 218 detail the Truth in Millage (TRIM) requirements and require the adoption of the millage rate and budget resolution by separate votes. The process begins with the County Property Appraiser certifying the taxable property values to the City by July 1 of each year, which are then used as a basis for determining the millage rate for the upcoming year. The resolutions for the adoption of the tentative millage rate and budget, and the final millage rate and budget, are certified by the City to the Florida Department of Revenue. In accordance with TRIM requirements, two public hearings are held. The first or “tentative” hearing is advertised on the “Notice of Proposed Property Taxes” (TRIM Notice) mailed to City property owners from the Property Appraiser’s office within 55 days of the property value certification. This hearing adopts a proposed millage rate and tentative budget. The second and final TRIM hearing is then advertised in a newspaper of general circulation in Seminole County. The final TRIM hearing adopts the final millage rate and the final budget within 15 days of the tentative budget hearing. Both public hearings provide opportunity for the public to speak to the City Commission and ask questions about the tentative and final millage rates and budget for the upcoming year as presented. The final TRIM hearing is held prior to October 1.

There are three phases of the budget process: development of the Proposed Budget, adoption of tentative millage rate, and approval of the Final Budget. Listed below is the FY 2023 Budget Calendar At-A-Glance, which provides the reader with condensed information regarding the specific functions and deadlines in the budgetary process that are defined in order to meet all State and City budgetary adoption requirements.

FY 2023 BUDGET CALENDAR AT-A-GLANCE

Key dates in **BOLD**

Proposed:

March 2	City Commission Pre-Budget Planning Workshop
March 7	Distribute instructions and worksheets for FY 2022/2023 operating budgets to departments
March 31	Departments submit operating and capital budget requests, organizational chart, and staffing plan to City Manager
April 4-April 21	City Manager and Finance Director review budget requests with Department Directors
April 25-May 26	Finance Department prepares recommended budget and 5-yr Capital Improvement Plan under direction of City Manager
June 7-9	City Manager meets individually with City Commissioners to review draft budget
June 13-23	Finance Department prints and compiles Proposed Budget for distribution
June 30	Finance Department distributes Proposed Budget to City Commission (proposed millage rate rerecommended)

Tentative:

July 1	Property Appraiser provides preliminary tax rolls on DR-420 (Certification of Taxable Value) to City
July 11	Budget Workshop
July 25	City Commission adopts proposed millage rate
July 27	Finance Director certifies DR-420 (Certification of Taxable Value) and notifies Property Appraiser
August	Seminole County Property Appraiser mails TRIM notices to property owners
September 12	First public hearing on tentative millage rate and budget

Final/Adopted:

September 22	Advertise budget hearing and budget summary in local newspaper
September 26	Final public hearing and adoption of final millage and budget
September 28	Resolution adopting final millage sent to Tax Collector, Property Appraiser, and FL Dept. of Revenue
October 3	DR-422 (Certification of Final Taxable Value) sent and certified by City
October 17	DR-487 (Certification of Compliance) and required documents sent to FL Department of Revenue
October 26	Adopted budget posted on City website

BUDGET DOCUMENT ORGANIZATION

The budget document is organized in the following sequential parts:

1. **Table of Contents**

2. **About the City of Casselberry, Florida**

This opening section introduces the reader to Casselberry, FL (“the City”). Included is a map indicating where Casselberry is located in Florida, the Mission, Organizational Values, and Vision of the City, a few brief statistics about the City and history of the City.

3. **City Manager’s Message**

This section includes the City Manager’s message to the City Commission describing the budget, as presented, and factors that were considered in preparation of the budget.

4. **Introductory Section**

This section provides the reader with information helpful for understanding the City’s process in developing the annual budget. Included are narratives about the budget process, fund types and basis of budgeting, revenue sources and trends, and financial policies. The Debt Service Table and a Department/Fund Matrix are also included in order to provide the reader with a consolidated financial picture of the City’s debt and the funds that the City uses to segregate the various sources and uses.

5. **Summaries**

This section includes comparative years’ summaries of budgeted revenues and expenditures for all appropriated funds government-wide. Summaries are further segregated by the general fund, water and sewer enterprise fund, all other appropriated governmental funds, and other appropriated enterprise funds. Detailed schedules for all appropriated funds, including revenues by source summary and sources and uses of funds, are also presented. Expenditure category summaries by fund and by department follow the overall summaries. The City’s organizational chart and a budgeted position summary are included subsequent to the expenditure category summaries.

6. **Expenditures – Departmental Details**

Department budgets support the goals and objectives established by the City Commission. Each departmental section provides an organizational chart, a discussion of the activities each department contributes toward operations of the City, a budget resource summary of expenditures and positions by fund/division, a narrative for additional new capital outlay items, and brief explanations of significant expenditure changes for the budget year. Following this are detailed schedules providing information on budgeted personal services, expenditures, and capital outlay by fund/departmental division line items. The capital outlay schedule includes both additional new items (AN) as well as replacement (R) items.

7. **Capital Improvements**

The budgeted capital improvements and other capital expenditures for the City are contained in various schedules within this section. A separate section detailing the City’s five-year capital improvements is included in this document. Capital projects can deplete the assets of an organization due to the large financial commitment related to these expenditures/expenses. This section is used for planning current and future cash flows and capital commitments. It also demonstrates the City Commission’s goals and objectives to the reader regarding City improvements by showing the planned projects for current and future years. Capital spending projections are displayed by funding source in a separate section detailing capital activity. Operating impact as a result of the capital spending is also reflected in this section, which quantifies the anticipated impact to ongoing operating costs.

8. **Appendices**

The following appendices are provided which illustrate the driving forces in the development of the budget:

- Appendix A illustrates the pay grades that the City Commission supports for employee retention, listing classification and pay grade schedules for bargaining and non-bargaining units. The City has one bargaining unit – the Florida State Lodge Fraternal Order of Police. The range of salaries illustrates the minimum and maximum possible future commitments towards base salaries.

- Appendix B depicts Fund Balance projection. This appendix shows the effect of the current year budget on Fund Balance. The City assumes that all budgeted revenues are collected and all budgeted expenditures are spent in this projection. This schedule is particularly important as the City has a Fund Balance reserve requirement for the General Fund and the Water and Sewer Utility Fund. This schedule shows the amount of resources that are available beyond the committed Fund Balance reserve to support the City's programs.
- Appendix C provides the reader with various pertinent statistical information about the City. This information provides an overall picture of the composition of the City's residents, as well as financial trend information regarding taxable values, property tax rates and significant revenues and expenditures which impact the financial decisions of the City Commission.
- A glossary of terminology is provided for reference in order to better understand this document.



FINANCIAL STRUCTURE

A fund is a fiscal and accounting entity with a self-balancing set of accounts that record 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 carrying on specific activities or attaining certain major objectives in accordance with special regulations, restrictions, or limitations. Appropriated funds are segregated by Governmental Funds and Enterprise Funds. Funds are reviewed and considered for annual appropriation based on whether the fund is a major revenue source, whether there is anticipated spending in the fund, whether the fund represents a restricted revenue source, and the importance of the fund's resources to management. Governmental Funds are used to account for most of the City's tax-supported and restricted resource activities. Enterprise Funds are used by the City to account for revenue sources derived from fees charged to third parties which provide for ongoing operating and capital needs. The City has Fiduciary Funds which are not budgeted as these resources are held by the government as a trustee and cannot be used to support the government's own programs.

Governmental Funds

The City's Governmental Funds consist of the General Fund, Special Revenue Funds, a Debt Service Fund and Capital Projects Funds.

General Fund

The General Fund is the general operating fund of the City. It accounts for financial resources that are not required to be accounted for in another fund in accordance with governmental accounting standards. Resources include taxes, franchise fees, state and local shared revenues, grants, fees, fines and forfeitures, charges for services, and miscellaneous revenues. The services provided utilizing general revenue sources include general government, public safety, physical environment and transportation, and culture and recreation.

Special Revenue Funds

Various Special Revenue Funds utilize specific revenue sources that are legally or administratively restricted to expenditures for specified purposes. The following are the appropriated Special Revenue Funds the City of Casselberry has appropriated for FY 2023:

Police Education Fund – To account for statutorily defined law enforcement education expenditures financed by fines levied in accordance with State Statute and local ordinance.

Parks and Recreation Impact Fee Fund – To account for impact fees charged for new construction to support recreational improvements required because of new construction.

Local Option Gas Tax Fund – To account for proceeds from the City's share of a six-cent local option fuel tax. Revenue must be used for transportation expenditures needed to meet the local requirements of the capital improvements element of the City's comprehensive plan.

Stormwater Utility Fund – To account for revenues and expenditures related to stormwater and lake management within the City.

Multimodal Impact Fee Fund – To account for impact fees charged for new construction to support transportation improvements required as result of new construction.

Community Redevelopment Agency Fund – To account for the financial resources and expenditures of the City's special taxing district identified in the Community Redevelopment District.

Infrastructure Surtax Fund – To account for a one-cent sales surtax to be expended to finance, plan and construct infrastructure.

Tree Replacement Fund – To account for fee payments in lieu of providing the required trees on site by property owners.

Municipal Impact Fee Fund – To account for impact fees charged on new construction to fund the additional public safety services required as a result of new construction.

Solid Waste Fund – To account for the revenues and expenditures related to residential solid waste management, a contracted service provided to citizens. The City is not responsible for the care and upkeep of a landfill facility.

Building Safety Fund – To account for revenues and expenditures related to Florida Building Code enforcement.

Street Light Fund – To account for street light special assessments used to pay for street light cost and maintenance throughout the City.

American Rescue Plan Act Fund – To account for revenues and expenditures related to the State and Local Fiscal Recovery Funds. (Funds will be budgeted when projects are committed.)

Debt Service Fund

The City utilizes a Debt Service Fund to account for resources appropriated to meet current and future debt service requirements on governmental long-term debt. All outstanding debt related to the debt service recorded in this fund was established through private placement with banks.

Capital Project Funds

Capital Project Funds are utilized to account for major capital acquisition and construction activity separately from the operating activities in order to avoid distortions in financial trend information that occur when capital and operating activities are mixed. The following Capital Project Funds are appropriated for FY 2023:

Equipment Replacement Fund – To account for resources used for the lease purchase of significant capital items. Funding is provided from lease proceeds, in addition to proceeds from the sale of all governmental assets that are not surplus property. Accounting for large capital purchases in this fund reduces the impact of cost fluctuations in the general fund in order for trends in the significant revenue sources in the general fund to be more transparent.

PD Complex Construction Fund – To account for resources used for design and construction of a new Public Safety Complex.

Capital Improvement Fund – To account for resources used for design and construction of the Public Works Complex. Other significant capital improvement projects are appropriated in this fund as needed.

Parks Master Plan Fund – To account for resources used for the design, construction and/or enhancement of six parks as provided for in the Parks Master Plan. This is a comprehensive, multi-faceted project spanning several years.

Proprietary Funds

The City uses Proprietary Funds to account for its business-type activities. It has four Enterprise Funds that are classified as Proprietary Funds. These Enterprise Funds impose fees or charges on external users for use of the services provided.

Enterprise Funds

Water and Sewer Utility Fund

User fees and other revenues charged to meet the needs of the City's utility system are recorded in this fund. Fees are charged to users to generate revenue to meet the ongoing operating and capital needs of water, sewer, and reclaimed water services provided.

Renewal & Replacement Fund

A fund established to account for the capital spending of the utility system. A deposit of at least 25% of the previous fiscal year's Water and Sewer Utility Fund revenues are transferred into this fund to provide resources for capital spending. Due to the large variations in the cost of utility capital assets, capital spending is accounted for in this fund.

Water and Sewer System Capital Improvement Fund

System impact fees for new hookups as well as contributions from developers of system assets are recorded

in this fund to provide for future system expansion and improvements.

Golf Club Fund

This fund is used to account for the City's Golf Club operations. The Golf Club is operated through a contractual agreement with a company that manages the Golf Club operations. The Golf Club management company provides City management with their budgetary estimates for operations. Therefore, the City does not provide a budget in this fund for revenue and operations. The only appropriation for this fund is any subsidy, if needed, from the general fund to support operations along with associated Golf Club debt service.

A matrix of the various funds and their relationship to the departments is included at the end of this section to provide the reader with a simplified view of what funds are utilized in each department. The utilization of the funds by department may vary year to year, depending on the appropriated activity for the year.



FY 2023 ANNUAL BUDGET DEVELOPMENT

This section describes the major sources of revenues and expenditures, along with trends utilized in developing the FY 2023 Annual Budget. The City maintains a balanced budget approach in compliance with Florida Statutes Section 166.029, in which the amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total appropriations for expenditures and reserves. The General Fund, Special Revenue, and Capital Projects Funds' limited revenue sources and expenditures have been allocated within the depth of the projected resources in an effort to maintain a balanced budget. The FY 2023 Annual Budget has been developed with limited reliance on Fund Balance reserves, in accordance with existing policy.

Development of the annual budget begins with a financial forecast for the General Fund and Water and Sewer Utility Fund (as the major funding sources for City programs) to assess the anticipated revenues and expenditures in a ten (10) year forecast. City staff meets with City Commission to review the progress of the existing fiscal year budget and future revenue and expense projections. City Commission determines the fiscal year priorities for budgeting purposes at that time in order for City staff to begin developing their individual budgets to meet those priorities.

FINANCIAL FORECAST

In order to develop the ten (10) year financial forecast, the following areas were reviewed for the General Fund and Water and Sewer Utility Fund:

- Audited FY 2021 Fund Balances.
- The City's FY 2022 budget consumption to date.
- Trends in spending and revenue sources based on historical data.
- An analysis of the City's general fund revenues, expenditures, property tax value projections (as provided by the property appraiser), and future projected valuation (based on anticipated new development and/or land use changes).
- An analysis of financial policies as they relate to Fund Balance reserves per Resolution 11-2292.
- Current and projected economic conditions in the local area and anticipated legal changes enacted by State Legislature.

Economic Conditions

The City of Casselberry (City) has been a suburban community for several decades. Similar to neighboring communities within Central Florida, the development pattern of the City historically grew into single-family detached homes in neighborhoods, with supporting commercial land uses along major roadway corridors. There is some light industrial flexible space and office uses, as well.

With land becoming a premium, the development pattern of Casselberry is rapidly changing to a more urban pattern. There is an accelerated redevelopment trend occurring that takes properties with existing buildings or vacant land and constructs new development with higher densities and intensities. On the residential side, the single-family home development model is replaced with townhomes and mixed-use multi-story buildings. On the commercial side, the larger shopping malls are being converted to wholesale markets, free-standing emergency rooms, subdivision of parking lots with commercial outparcels, and bank buildings to offices and drive-through restaurants.

Because of the increase in permitting and development activity, the more recently constructed projects are being sold for profit. The Integra Lakes Apartments within Lake Concord Park are an example of this pattern. The recently opened Jefferson at Lake Howell Apartments also sold, which added approximately \$100 million to the City's tax base. This adds to the economic viability of the City overall and stimulates economic activity in the City by giving assurances to private developers that Casselberry is a good investment to undertake.

In 2021, the City's population was estimated to be just under 30,000. It is projected to grow to over 32,000 by 2025. With the increased population, the projected trend of development within the City will be to repurpose existing shopping centers, add restaurants with drive-through facilities, and add mixed-use multi-story buildings with greater than 200 residential units and commercial square footage.

The City has several tracts that can be repurposed for redevelopment to accommodate additional commercial uses and multi-story buildings. These tracts are vacant or include an existing building, which can be demolished for

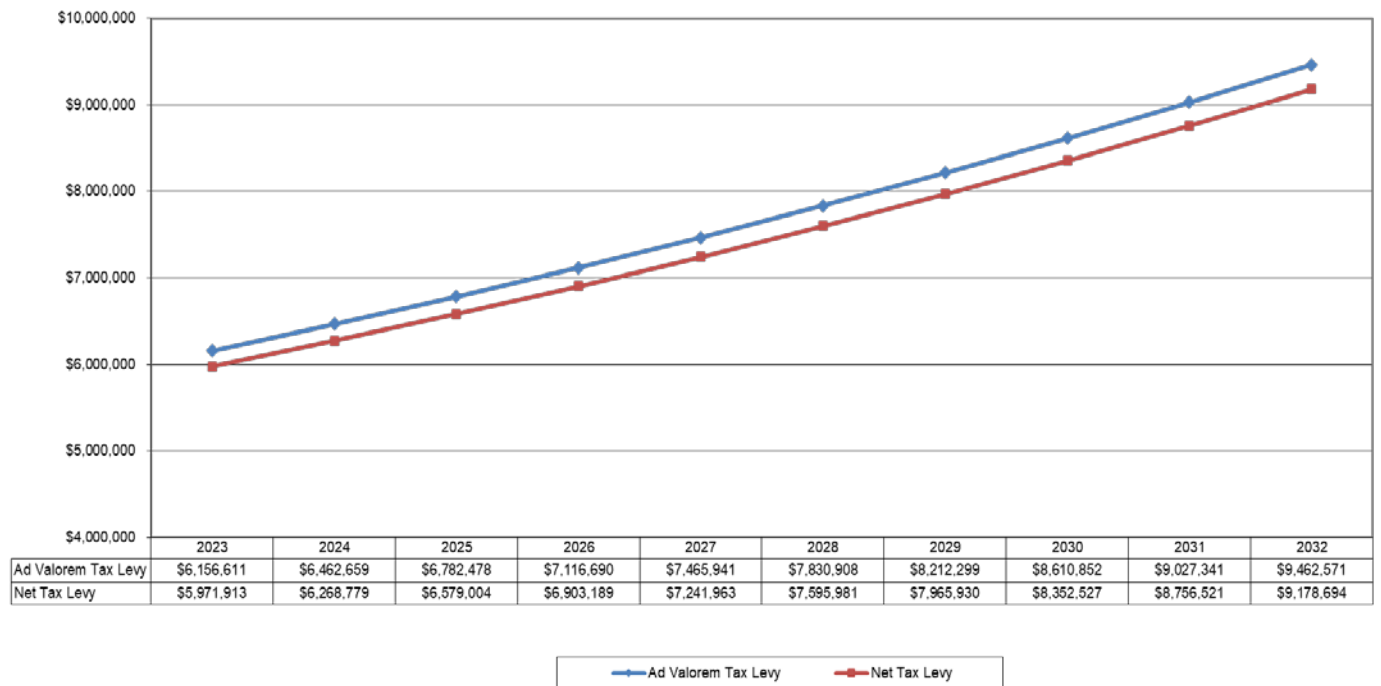
redevelopment. However, the typical size of a property is less than five (5) acres. So, the ability to accommodate large-scale development will be limited. Following the annexation of lands for the Jefferson at Lake Howell Apartments and the Grayson Square townhome project, the City is geographically adjacent to other jurisdictions or natural features that preclude the desire to annex.

The City’s land value and home prices continue to increase, which stabilizes the local tax base. By the end of 2020, there were approximately 12,225 residential homes within the City. This includes roughly 7,000 single-family homes, 4,800 multi-family homes, and 425 mobile homes. The building permitting pattern in the City includes a reduction in demand for single-family new construction permits. When the Greenville Commons project completes construction on the remaining eight (8) homes, the final master planned project will be closed. Any new detached units will be scattered lot construction. New residential homes will be more multi-family oriented in the form of townhomes, apartments, and condominiums.

Median home prices in the City for fee-simple home sales slightly increased from the fourth quarter of 2021 to the second quarter of 2022. The 3% increase in average home prices is affected by increased mortgage interest rates. The aforementioned land availability and higher land prices is also limiting detached new home construction. Thus, the average home price is stabilizing.

Rents within multi-family homes are also stabilizing, as the law of economics of home prices outpacing wage earnings is dictating that trend. While prevailing wages are increasing through all market segments, the overall cost of living in Casselberry is increasing with it (i.e. food, fuel, entertainment, etc.) The unemployment rate also rose slightly from last year toward 4%, up from approximately 3.4%. However, the State of Florida unemployment rate dropped significantly to 3.0% from 4.5%, which places Casselberry at a slightly higher unemployment rate than the State average. The City Commission’s adopted tax millage rate of 2.9000 remains in place to sufficiently fund the current level of services to the citizens and business owners of Casselberry.

10 Year Ad Valorem Tax Levy Projection

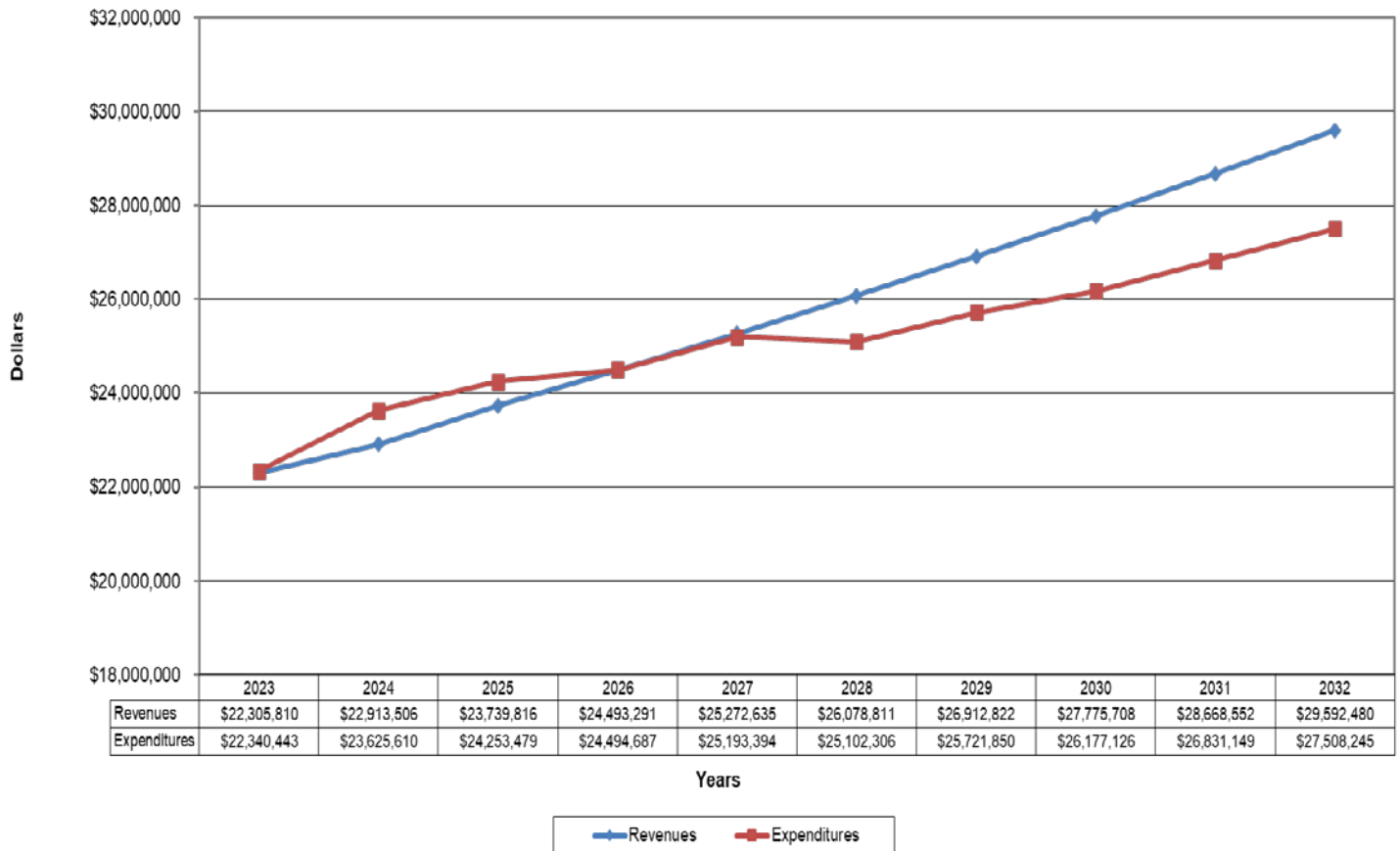


General Fund Budget Forecast

The ten-year budget forecast for the General Fund is based on the FY 2023 Annual Budget. This forecast is favorable and essentially balances budgeted revenues versus expenditures through FY 2032. Assumptions built into the forecast are as follows:

- Ad valorem revenue will grow at a rate of 4.5% annually due to property appreciation and new development.
- Interfund transfers and one-half cent sales tax will grow at a rate of 3%.
- All other revenue will grow at a conservative rate of 2%.
- Personal services will grow at a rate of 5.1% for FY 2023 and then drop to 4% a year through FY 2026 and 3% a year thereafter.
- Operating costs will rise at a rate of 2% each year.
- Direct capital outlay will be at a conservative level in FY 2023 and remain at that level thereafter.
- Long term debt issues will mature as scheduled within the projection period. Capital outlay through lease financing is projected also for significant purchases, smoothing the impact of operational expenditures.
- All revenue will be collected, and all budgeted expenditures will be spent.

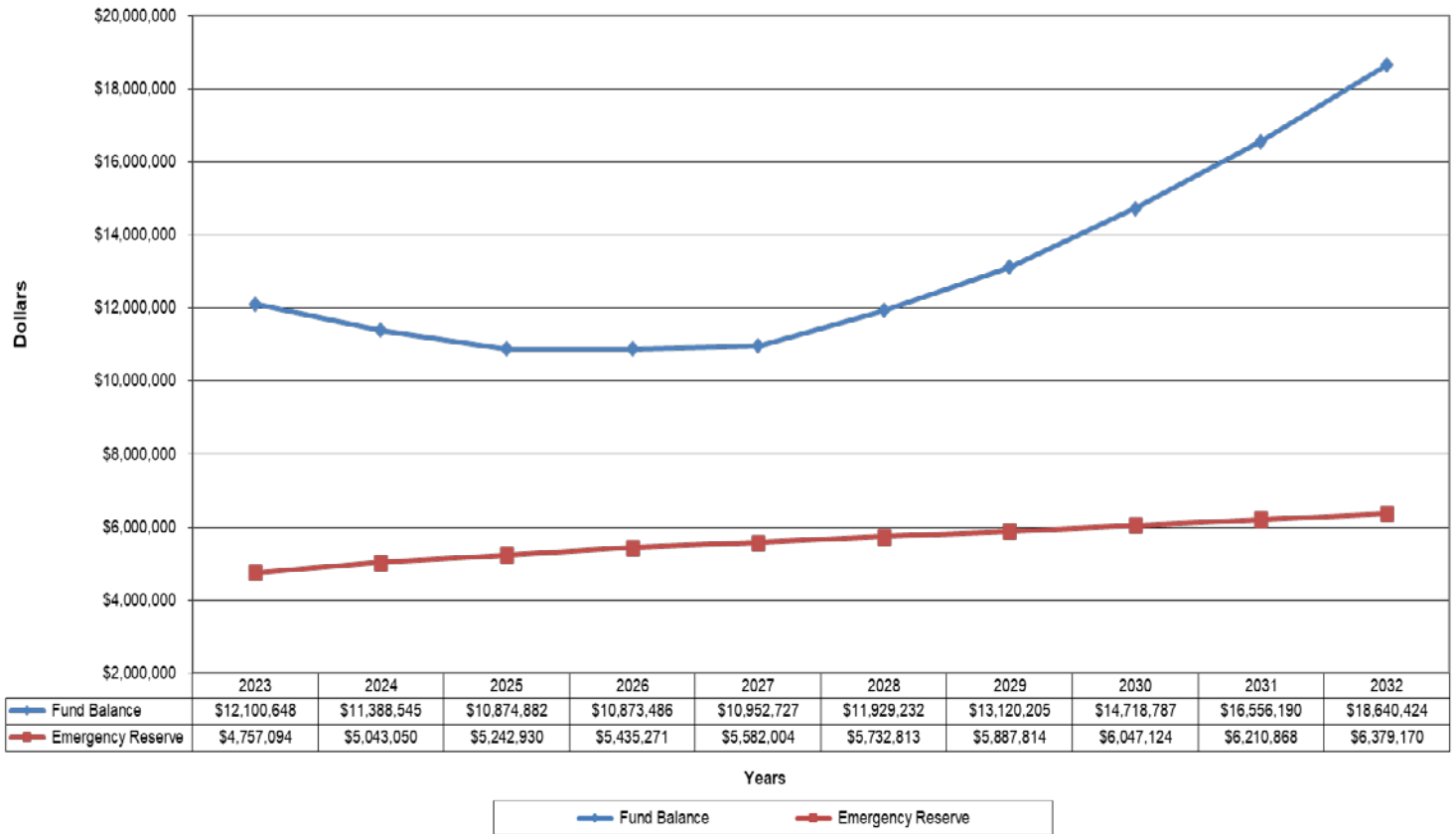
General Fund Budget Forecast



The 10-year forecast above demonstrates that expenditures slightly exceed revenues in FY 2023 through FY 2026. This trend reverses starting in FY 2027 and continues throughout the forecast period with the gap between revenues and expenditures widening each year due to exceptional growth in taxable values caused by appreciation in property

values and new construction. There is an anticipated increase in expenditures in FY 2024 - FY 2032 due the adoption of the Parks Master Plan creating increased operating costs associated with the park improvements and construction of additional parks. Debt service remains fairly consistent in FY 2023 through FY 2027, while the trend reverses in FY 2028 through FY 2032 in accordance with existing debt schedules. Other expenditures steadily increase over time due to the assumptions in operational costs and personal services as stated above.

General Fund Balance and Reserve



The City Commission requires that the General Fund maintain a Fund Balance reserve equal to 25% of annual operating and personnel costs. This Fund Balance reserve is needed as a liquidity cushion and protection in case of an emergency.

Note that Fund Balance levels are projected to remain well above the minimum liquidity requirement through the end of the forecast period, which is a strong indicator of sustainability. Also, the forecast is very conservative, assuming all revenue is collected, and every budgeted dollar is spent. Normally, the City does not spend all budgeted expenditures, while collected revenue is very close to budget. This differential serves to grow Fund Balance reserves.

Water and Sewer Utility Fund Budget Forecast

Utility rates are set through adoption of a comprehensive rate study every 3 to 5 years. The long-term projections for the Water and Sewer Utility Fund are based on the 2022 Utility Rate Study. Utility rate revenue requirements are based on an analysis of water, wastewater and reclaimed water system costs for the duration of the rate study. This study included adjustments to utility rates effective October 1, 2024 and miscellaneous utility rates effective December 1, 2022. Key assumptions in this study are:

- No increase in water and reclaimed rates for utility customers inside the City for the next two years and a 4% increase thereafter up to FY 2027.
- Operating expenses are projected to increase an inflationary rate of 3.5% each year.
- Costs relative to the Iron Bridge Wastewater Treatment Plant in the bulk wastewater service agreement with the City of Orlando increase 2.9% annually.
- Personal services are anticipated to increase 5.0% annually.
- The bulk transmission costs for wastewater transmission grows at 4.1% per year in accordance with their projected costs. There is no additional debt planned through the transmission authority.
- Total capital planned for FY 2023 through FY 2027 amounts to \$47.6 million.
- An indirect cost recovery transfer for costs associated with utility management, finance and accounting to the General Fund of \$2.6 million in FY 2023 and future increases based on the increase in labor costs annually.
- A return on investment transfer to the General Fund of 7.5% of gross revenues annually.
- Transfers from the Water and Sewer Utility Fund to the Renewal & Replacement Fund occur relative to the planned capital expenses for the year.

Other notable assumptions include:

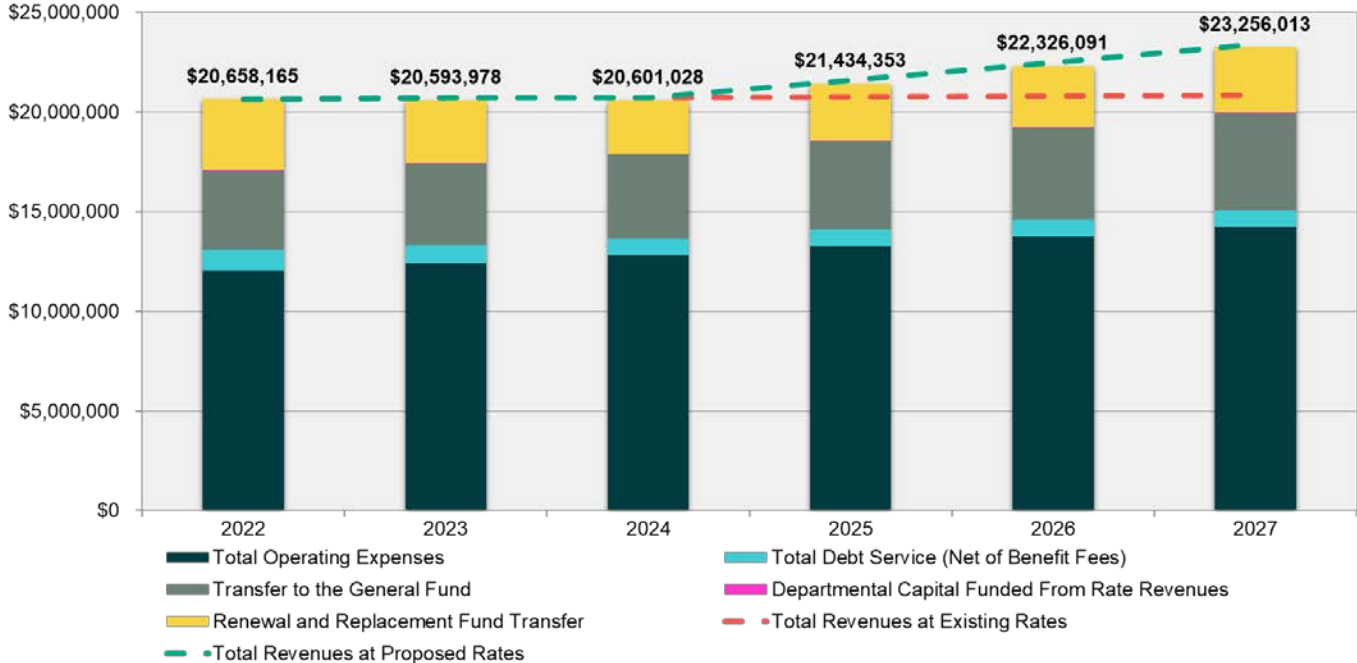
- The plan assumes significant use of cash reserves over the next two fiscal years to fund capital projects. The strong cash reserves have contributed to the ability to forego rate increases over the next two years while still projected to maintain the 90 day reserve policy throughout the forecast period.
- Additional State Revolving Funds (SRF) debt of \$15.4 million was assumed to provide funding for neighborhood water line renewal and replacement projects with payments assumed to begin in FY 2028.
- Increased miscellaneous fees and charges will alleviate pressure on monthly user rates by charging customers directly for specific services they are benefitting from (turn on/off, meter install, tapping, etc.).
- Increased benefit fees will help ensure growth pays for growth by providing funding for expansion-related capital projects and/or expansion-related debt service payments.

In addition, the Fund Balance Policy adopted by City Commission in Resolution 11-2292 defines the Water and Sewer Utility Fund's reserve requirements. The rate study assumes that a minimum Fund Balance in the operating fund will equal at least three (3) months of annual operations and maintenance expenses plus transfers to the General Fund.

The following graph demonstrates the revenue sufficiency based on the proposed rate increases and increases in anticipated costs as detailed above.

**Projected Water and Wastewater
Revenue Sufficiency at Proposed Rates**

COMBINED SYSTEM NET REVENUE REQUIREMENTS

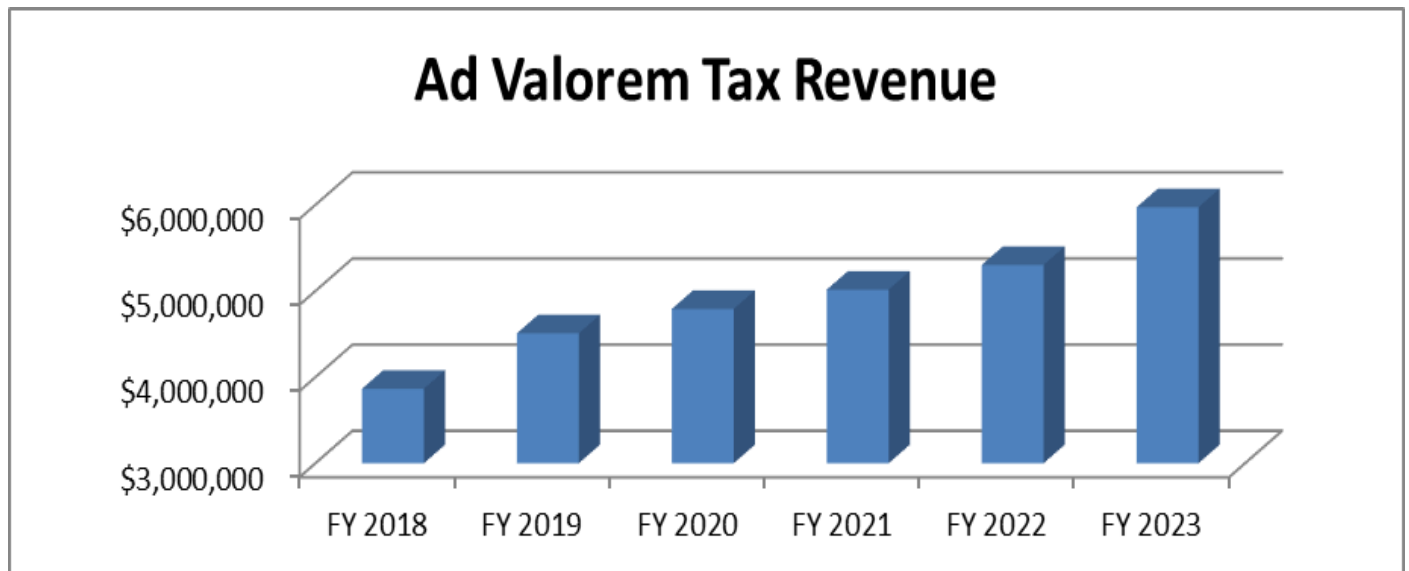


ANALYSIS OF SIGNIFICANT REVENUE SOURCES BY FUND

General Fund

Ad Valorem Taxes

Ad Valorem taxes are budgeted at \$5,971,913 and are collected by the Seminole County Tax Collector's office. The majority of the tax collections occur from November through March. Tax bills are mailed in November, becoming due March 31, with a sliding discount rate for early payment beginning in November. Collections are calculated by multiplying the City's adopted millage rate for every \$1,000 of taxable property value. The City's millage rate is adopted by City Commission each budget year, with the established rate predicated upon desired revenue generated (within statutory limitations) based on the gross taxable value of real and personal property as certified by the Seminole County Property Appraiser. The millage rate is requested to be reduced from 2.9990 mills to 2.9000 mills in the FY 2023 Annual Budget. City Commission is requested to utilize increases in property values to offset projected increases in expenditures. The City's property values have increased each year since FY 2014. The City is projected to continue this positive direction with a 16.84% increase in property values in FY 2023. The following table illustrates the changes in property taxes over the last five years.

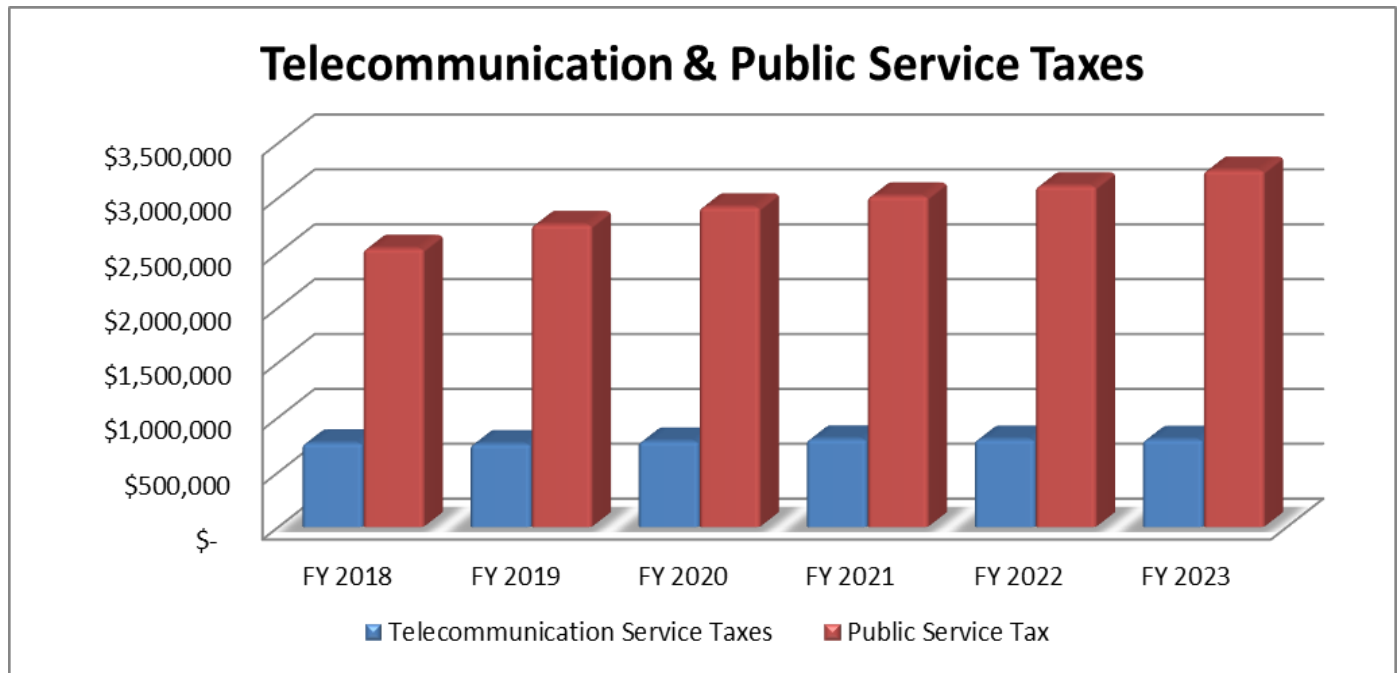


FY 18 - Actual	FY 19 - Actual	FY 20 - Actual	FY 21 - Actual	FY 22 - Budget	FY 23 - Budget
\$3,863,887	\$4,507,851	\$4,790,637	\$5,014,981	\$5,301,157	\$5,971,913

Telecommunication and Public Service Taxes

Communication services taxes (CST) are budgeted at \$797,241. CST tax is a tax on telecommunications, video, direct-to-home satellite, and related services. It is remitted by telecommunications providers to the Florida Department of Revenue (State) which then distributes collections to local governments with a one-month lag. This revenue source has remained relatively consistent throughout recent years.

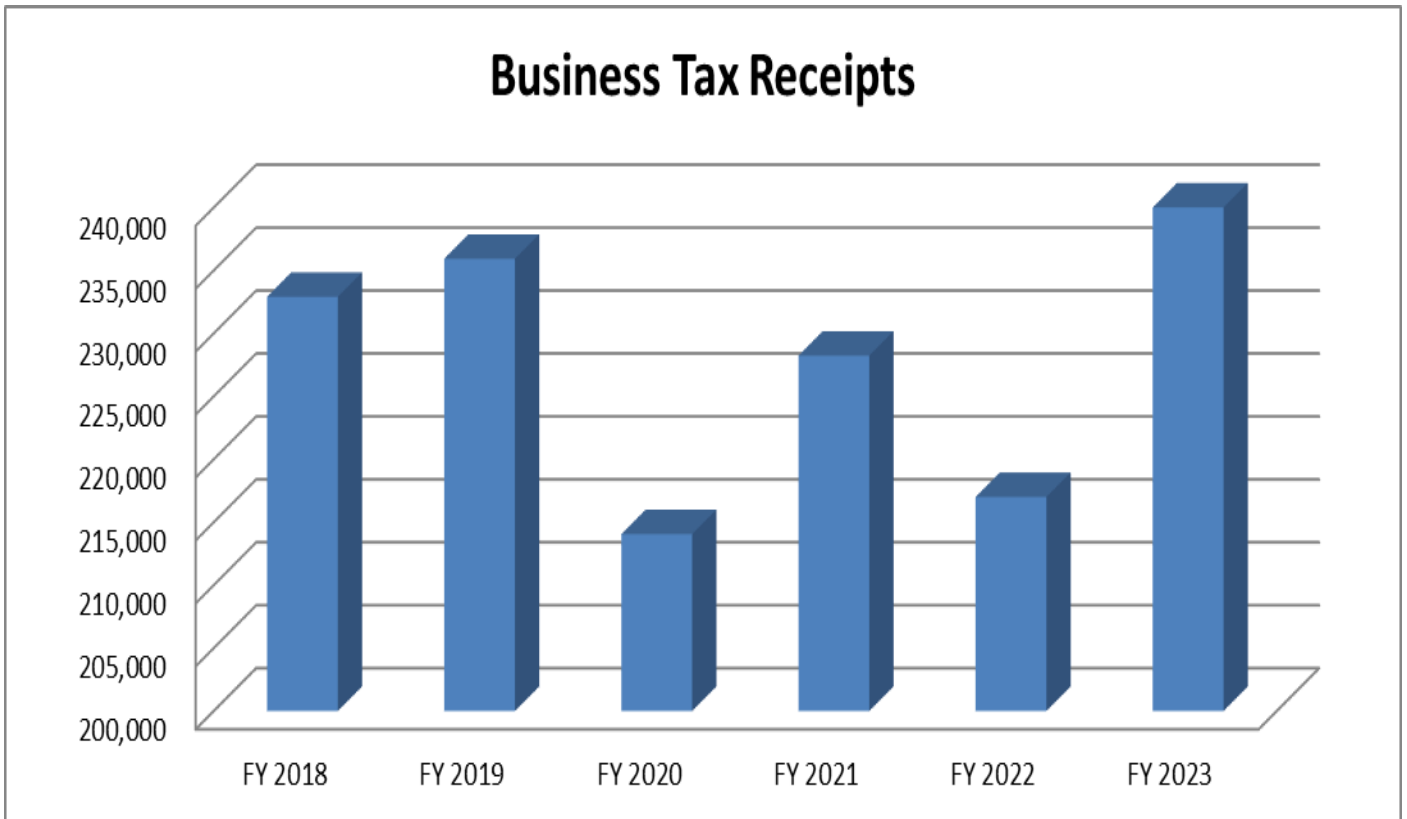
Public service taxes are budgeted at \$3,251,263. They are collected from customers by public service providers and remitted to the City on a monthly basis. Public service taxes are a tax on the purchase of electricity, metered natural gas and water service within the City. Budgeting for public service taxes is calculated by reviewing historical trends along with any information on rate or customer base changes. There have been no recent rate changes for any of these revenue sources. All utility service taxes are based on a percentage of service cost. This revenue source is highly reliable and is likely to grow reflective of economic conditions. Electricity sales is by far the biggest generator of public service tax revenue.



	FY 18 - Actual	FY 19 - Actual	FY 20 - Actual	FY 21 - Actual	FY 22 - Budget	FY 23 - Budget
Telecommunications	\$765,559	\$757,982	\$781,594	\$801,522	\$798,975	\$797,241
Public Service Tax	\$2,538,459	\$2,756,132	\$2,916,833	\$3,015,699	\$3,108,646	\$3,251,263
Total	\$3,304,018	\$3,514,114	\$3,698,427	\$3,817,221	\$3,907,621	\$4,048,504

Business Tax Receipts

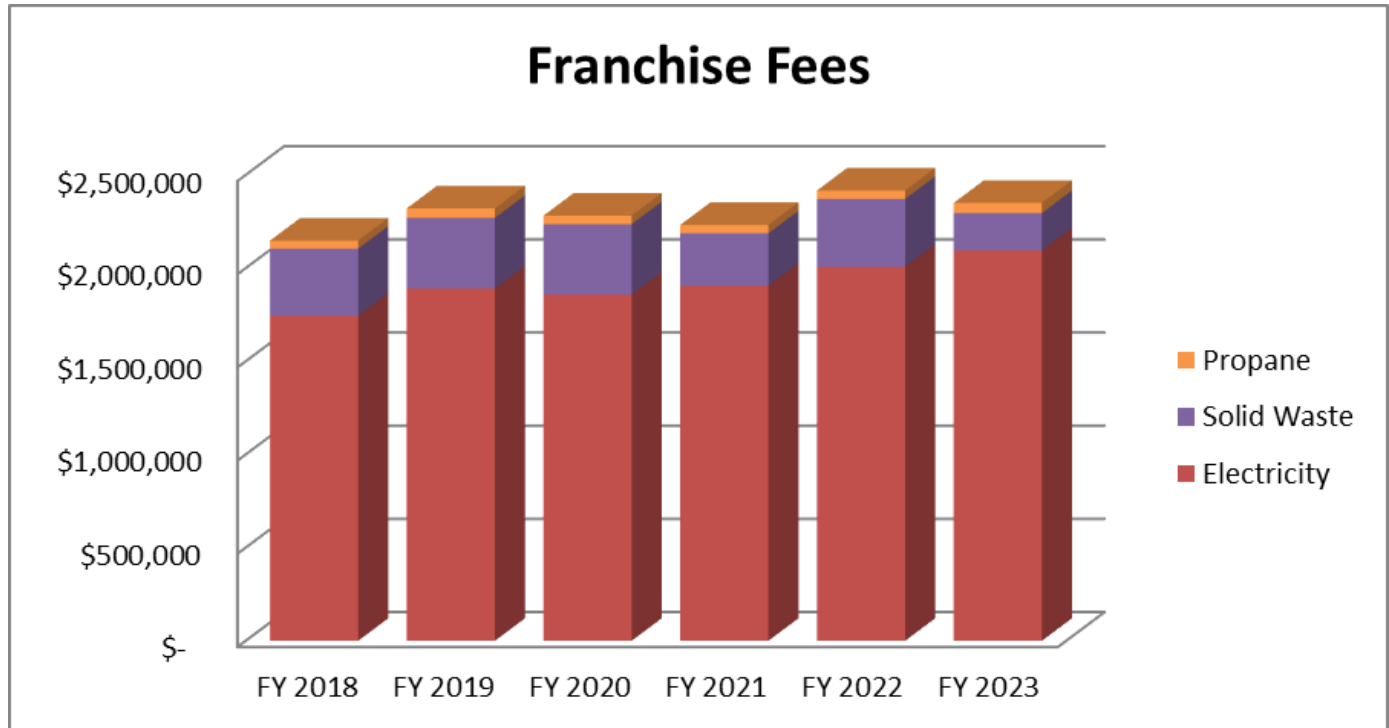
Business tax receipts revenue is budgeted at \$240,000 based on recent trends and anticipated new business activity in the City. Annual renewals account for the bulk of this revenue and a slight increase over the prior year is anticipated as business activity grows. Other miscellaneous licenses and permits are budgeted at \$9,723 based on historical trend.



FY 18 - Actual	FY 19 - Actual	FY 20 - Actual	FY 21 - Actual	FY 22 - Budget	FY 23 - Budget
\$ 232,898	\$ 235,922	\$ 214,043	\$ 228,225	\$ 217,000	\$ 240,000

Franchise Fees

Franchise fees are budgeted at a total of \$2,350,068. They are collected from customers by public service providers and remitted to the City on a monthly basis. They include franchise fees for electricity, gas and solid waste services provided to the businesses and citizens in Casselberry. Budgeting for franchise fees is calculated by reviewing historical trends along with any information on rate or customer base changes. There have been no recent rate changes for any of these revenue sources. All franchise fees are based on a percentage of service cost. This revenue source has shown recent decreases in electrical franchise fees.



FY 18 - Actual	FY 19 - Actual	FY 20 - Actual	FY 21 - Actual	FY 22 - Budget	FY 23 - Budget
\$ 2,147,683	\$ 2,320,432	\$ 2,281,451	\$ 2,231,707	\$ 2,416,439	\$ 2,350,068

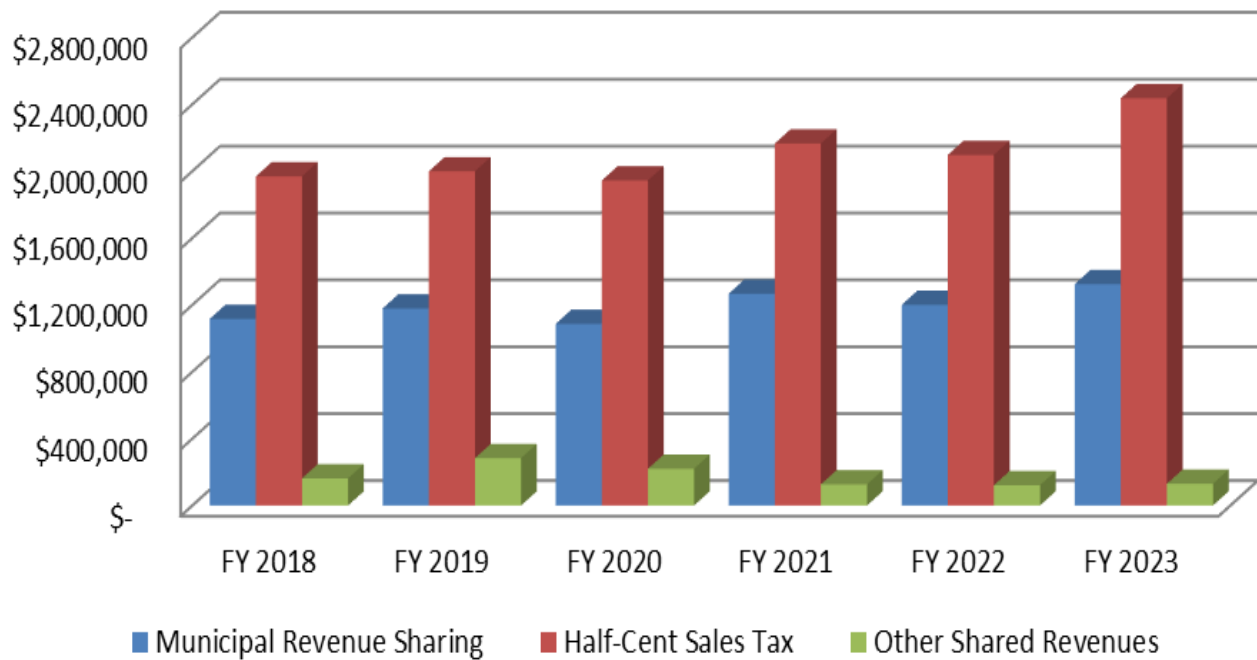
Intergovernmental Revenue:

Grants, State and Local Shared Revenues, and Payments from Other Local Units

The City diversifies its budget as much as possible by taking advantage of intergovernmental revenue sources. This revenue comes from many sources. The budget for Half-Cent Sales Tax and Municipal Revenue Sharing is based on estimates provided by the State and from historical data and is distributed by the State derived through calculations based on factors such as sales tax revenue and population. Local Government Half-Cent Sales Tax is projected to be \$2,435,921. It is apportioned and distributed by the State based on population estimates. Municipal Revenue Sharing revenue is projected to be \$1,323,570. This distribution is based on equally weighted factors of adjusted municipal population, derived municipal sales tax collections and the municipality’s ability to raise revenue.

Miscellaneous and other Shared Revenues are budgeted in the General Fund at \$129,934. This estimate includes revenue sources derived from mobile home license taxes, alcohol beverage license taxes, municipal fuel rebates and insurance premium taxes. Payments from Other Local Units include revenues derived from financial assistance from Seminole County for the School Resource Officer program and an agreement with the Florida Department of Transportation for reimbursement of maintenance along the state highways within the City. The City attempts to utilize grant funding to supplement its limited resources to the fullest extent possible as an additional revenue source. As this revenue is unknown and based on grant awards, it is appropriated upon grant acceptance. The General Fund budget for Intergovernmental Revenue is \$3,889,425, of which Local Government Half-Cent Sales Tax and Municipal Revenue Sharing comprise 96.7% of the total intergovernmental budget.

Intergovernmental Revenue



	FY 18 - Actual	FY 19 - Actual	FY 20 - Actual	FY 21 - Actual	FY 22 - Budget	FY 23 - Budget
Rev Share	\$1,116,019	\$1,178,959	\$1,086,494	\$1,266,817	\$1,200,000	\$1,323,570
Half-Cent	\$1,968,338	\$1,998,820	\$1,944,151	\$2,165,347	\$2,096,778	\$2,435,921
Other Shared Revenues	\$162,097	\$283,169	\$219,550	\$133,702	\$121,000	\$129,934
Total	\$3,246,454	\$3,460,948	\$3,250,195	\$3,565,865	\$3,417,778	\$3,889,425

Fines & Forfeitures

Various fines and forfeitures are conservatively budgeted in the General Fund at \$206,750, based on historical trends and current economic condition. Court fines, false alarm fines and code enforcement fines comprise most of the fines levied in this category. Conservative estimates are the best method for budgeting this revenue as the amount collected from year to year fluctuates widely and does not follow a defined trend.

Other Charges for Services

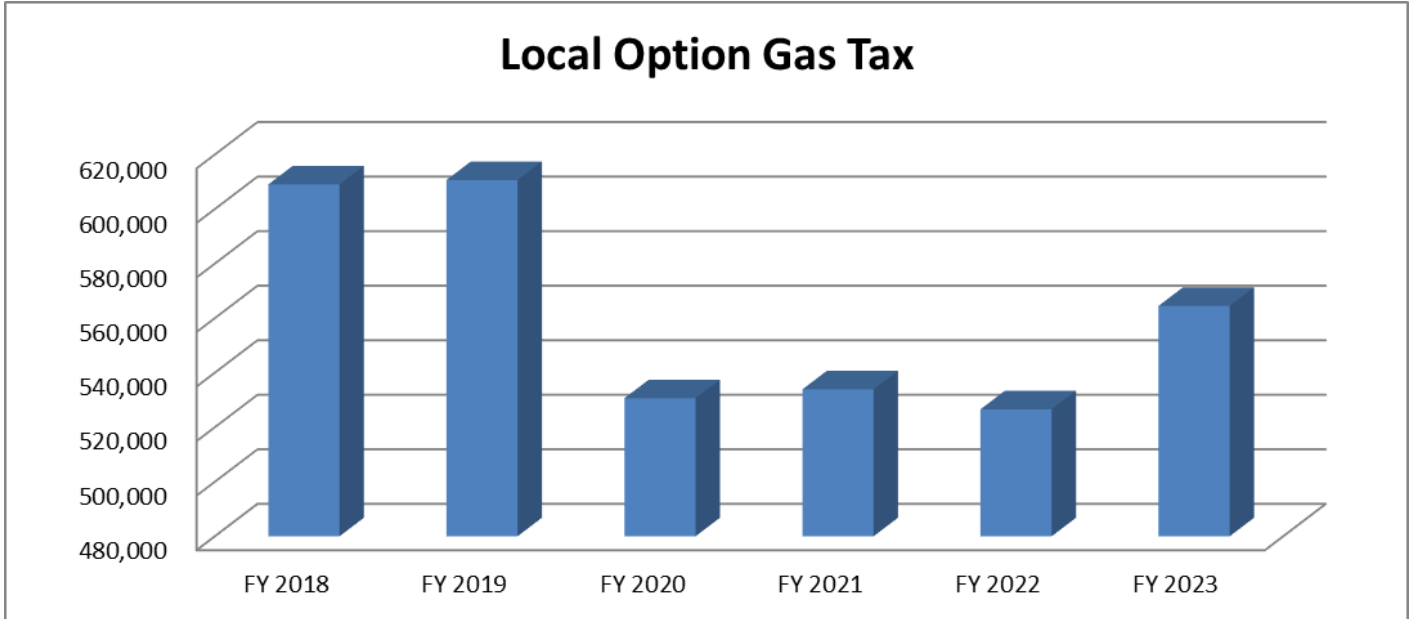
Estimates for revenues of \$111,109 are generated from the Parks and Recreation program in the General Fund. Activities based on planned classes and events for the upcoming year.

OTHER GOVERNMENTAL FUNDS

Local Option Gas Tax Fund

Local Option Gas Tax

The Local Option Gas Tax is first collected at the gasoline pump on a cents-per-gallon basis, which varies from county to county. Within Seminole County, an inter-local agreement between the County and the seven cities within Seminole County defines how the proceeds are allocated to members based on a rolling average of annual road maintenance and road improvement spending. Local Option Gas Tax is budgeted at \$564,468 and is remitted to the City by the State based on a formula of several variables. This revenue is budgeted upon estimates based on economic projections and historical data. This revenue source provides relief to the General Fund for transportation-related costs.

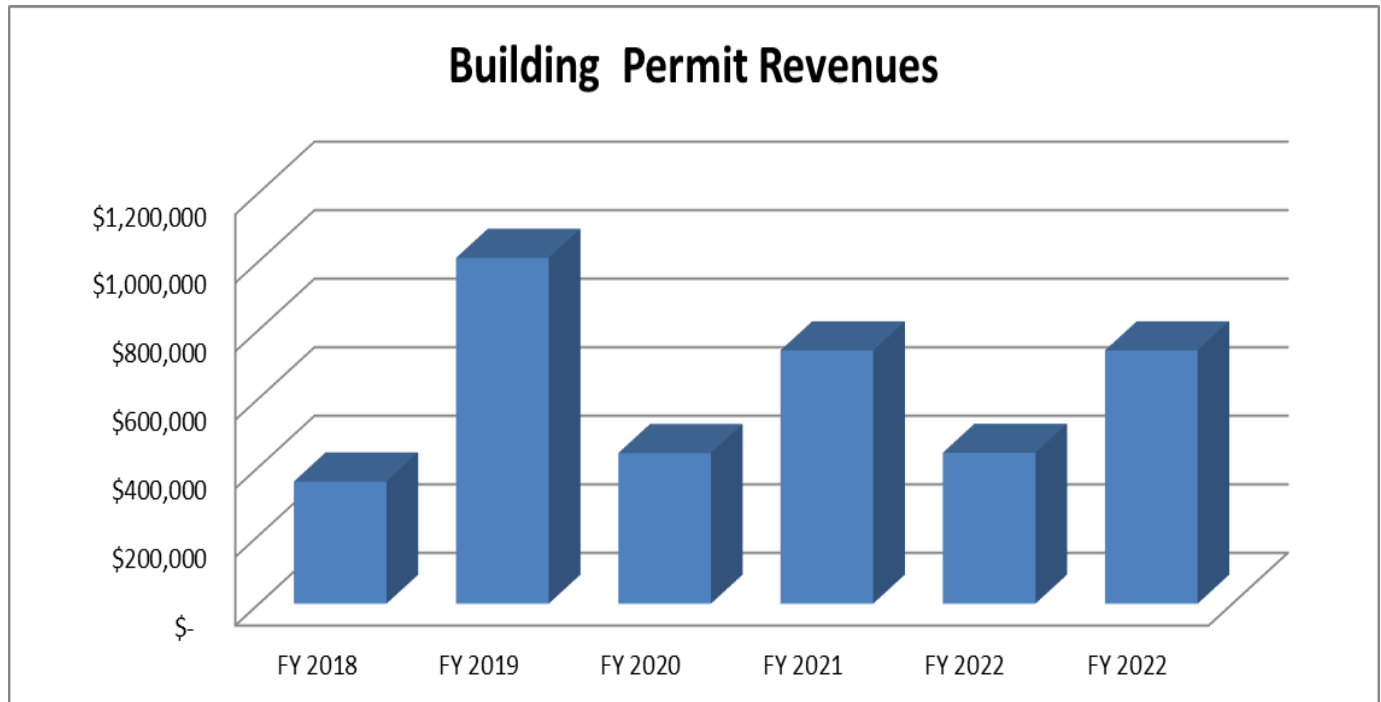


FY 18 - Actual	FY 19 - Actual	FY 20 - Actual	FY 21 - Actual	FY 22 - Budget	FY 23 - Budget
\$ 609,022	\$ 610,603	\$ 530,614	\$ 533,875	\$ 526,548	\$ 564,468

Building Safety Fund

Building Permits

Building permit revenues are segregated into the Building Safety Fund. The revenues collected are to be used for the cost of ensuring building safety. Building Permits revenue is budgeted at \$739,187, which is higher than the last two fiscal years due to an anticipated increase in construction activity and current economic conditions. Actual revenue received in FY 2019 reflected a significant increase in residential and commercial development activity. Revenues in other fiscal years derived from this source are more reflective of historical levels.



FY 18 - Actual	FY 19 - Actual	FY 20 - Actual	FY 21 - Actual	FY 22 - Budget	FY 23 - Budget
\$ 356,557	\$1,009,346	\$ 439,575	\$ 739,187	\$ 440,385	\$ 739,187

Community Redevelopment Agency (CRA) Fund

The CRA Fund derives its revenue from Seminole County’s contribution to the CRA and the General Fund contribution to the CRA. The CRA Fund has \$902,415 budgeted in Shared Revenue from Other Local Units for the County’s portion of Tax Increment Funding. This amount is based on the preliminary taxable value of the incremental increase from the base year value on properties within the CRA district as provided by the County Property Appraiser. The City’s contribution to the CRA Fund is budgeted at \$536,810.

Infrastructure Surtax Fund

Voters in Seminole County approved a one cent (1% of taxable sales) sales tax on a countywide precinct referendum held May 20, 2014. A similar tax was previously imposed but had expired on December 31, 2012. An interlocal agreement was approved on March 25, 2014, between Seminole County and the seven municipalities in the county pertaining to the distribution and use of the tax. Collections began January 1, 2015, with distributions to the Seminole County municipalities in March of 2015. This is a ten-year tax that will expire January 1, 2025. Based on projections, the FY 2023 Annual Budget reflects the City’s estimated distribution of \$2,150,000. This revenue source is required to be used for improving public infrastructure according to the terms of the agreement and provides a significant relief for the General Fund for infrastructure projects. Revenue projections for this source are estimated based on the original revenue projections for the tax and historical collections.

Stormwater Fund

Budgeted stormwater charges for services revenue in the Stormwater Utility Fund of \$2,436,580 are based on a rate of \$9.45 per equivalent residential units (ERU) per month, a 3% rate increase from FY 2022. An ERU is the average impervious area in square feet for all residential dwelling units in the City, calculated at 2,304 square feet of impervious area, and is recorded in the Stormwater Special Revenue Fund. There is minimal fluctuation in revenue to this fund as the additions due to new development or changes in land use do not occur on a regular basis. A ten-year Stormwater and Lakes Management Master Plan was adopted in 2017. Assumptions in the master plan are as follows:

- Assumes a 5.1% salary increase for FY 2023, a 4.0% increase for FY 2024-2026, dropping to 3.0% thereafter.
- Normal operating budget includes an inflation rate of 2%. Specific increases for professional fees, contractual services, other current charges, and operating supplies were included for identified projects.
- Leases, loans and studies follow established amortization schedules.
- Interfund transfer to the General Fund associated with utility management, finance and accounting is estimated to grow at a rate of 12.5%.
- Capital spending is estimated at \$3,937,154 for the ten-year time period, with average annual outlay at \$393,715.
- A planned increase to \$9.75 in FY 2024 and a 3% increase per ERU each subsequent year thereafter to a maximum of \$10.65 per ERU by FY 2027.

Ten-Year Stormwater Budget

Fiscal Year	Beginning Balance	Revenue	Personnel	Normal Operating	Capital Leases, Loans and Studies	Interfund Transfer	Capital	Total Expenditures	Annual Balance	Ending Balance	ERU
17/18	\$ 400,000	\$ 1,760,500	\$ 715,075	\$ 560,625	\$ -	\$ 210,184	\$ 25,675	\$ 1,511,559	\$ 248,941	\$ 648,941	\$ 7.00
18/19	\$ 648,941	\$ 2,146,570	\$ 826,845	\$ 485,619	\$ 60,000	\$ 220,063	\$ 449,400	\$ 2,041,927	\$ 104,643	\$ 753,584	\$ 8.40
19/20	\$ 753,584	\$ 2,210,967	\$ 851,650	\$ 494,179	\$ 216,600	\$ 268,321	\$ 656,700	\$ 2,487,450	\$(276,484)	\$ 477,100	\$ 8.65
20/21	\$ 477,100	\$ 2,274,342	\$ 877,200	\$ 702,910	\$ 216,600	\$ 276,371	\$ 200,000	\$ 2,273,081	\$ 1,261	\$ 478,361	\$ 8.90
21/22	\$ 478,361	\$ 2,351,005	\$ 903,516	\$ 613,816	\$ 216,600	\$ 284,293	\$ 300,000	\$ 2,318,224	\$ 32,781	\$ 511,142	\$ 9.20
22/23	\$ 511,142	\$ 2,414,891	\$ 930,621	\$ 567,314	\$ 216,600	\$ 293,876	\$ 432,500	\$ 2,440,911	\$ (26,021)	\$ 485,121	\$ 9.45
23/24	\$ 485,121	\$ 2,491,554	\$ 958,540	\$ 578,661	\$ 301,500	\$ 301,861	\$ 357,879	\$ 2,498,441	\$ (6,887)	\$ 478,235	\$ 9.75
24/25	\$ 478,235	\$ 2,568,217	\$ 987,296	\$ 590,234	\$ 301,500	\$ 311,444	\$ 585,000	\$ 2,775,474	\$(207,257)	\$ 270,977	\$ 10.05
25/26	\$ 270,977	\$ 2,644,880	\$ 1,016,915	\$ 602,039	\$ 301,500	\$ 321,027	\$ 430,000	\$ 2,671,481	\$ (26,600)	\$ 244,377	\$ 10.35
26/27	\$ 244,377	\$ 2,721,544	\$ 1,047,423	\$ 614,079	\$ 391,540	\$ 330,610	\$ 500,000	\$ 2,883,652	\$(162,108)	\$ 82,269	\$ 10.65

Solid Waste Fund

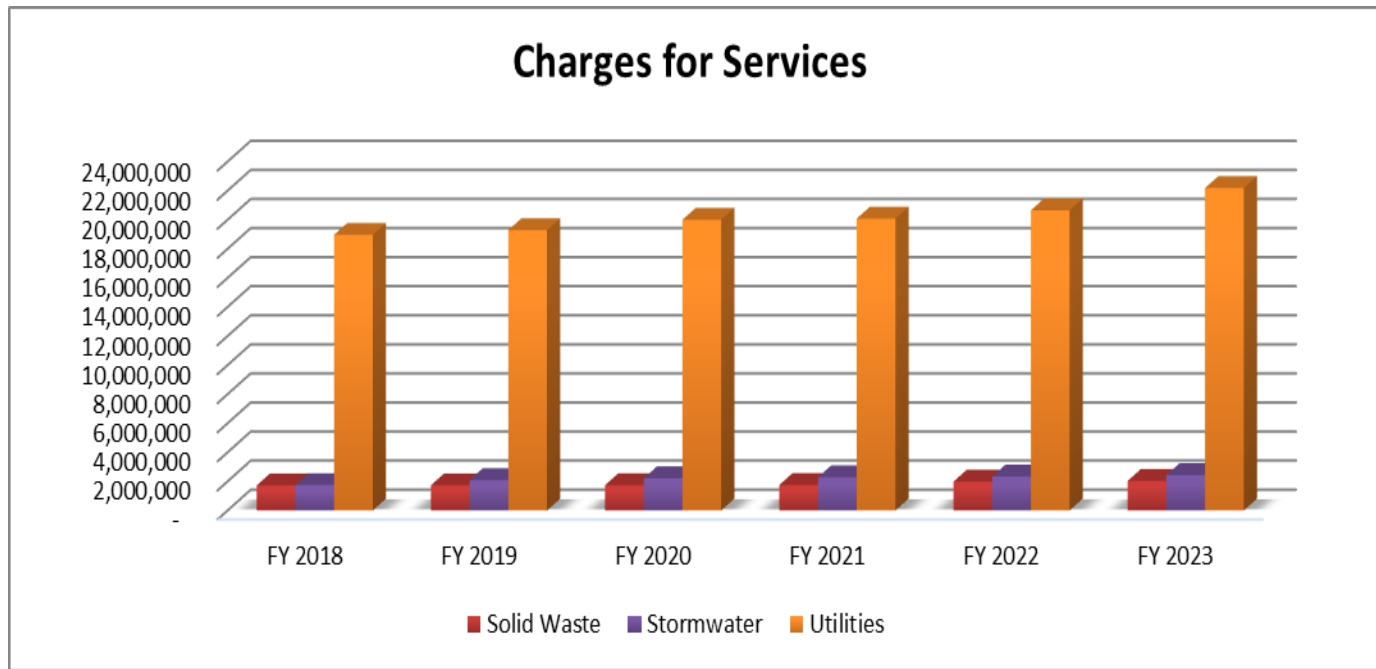
Residential solid waste collection revenue of \$2,035,236 is budgeted in the Solid Waste Fund and is based on the contractor’s contractual charge to the City for the service plus an adjustment for fuel and indirect costs based on the Consumer Price Index (CPI). Through FY 2021, the City has maintained charges for residential solid waste collection and had not passed the annual CPI increases on to the citizens since 2010. In FY 2021, The City commission authorized an increase in residential solid waste collection fees to fully fund residential solid waste collection costs over the next six years. As a result, the City increased the rates for FY 2022 to \$21.00 in the residential garbage collection rate and increased to \$31.00 for side door collection service which was an increase of 14%. The City has planned an increase for FY 2023 to \$21.58 for standard collection and \$31.58 for side door collection service which is an increase of 2.75%. However, due to continued increase in cost for service, solid waste collection fees are anticipated to increase beyond the prior projections.

PROPRIETARY FUNDS

Water & Sewer Utility Fund

Charges for water, sewer, and reclaimed water service are budgeted in the Water and Sewer Utility Fund and are predicated upon base charges plus a tiered rate based upon consumption. Together with tap and connection fees that are recorded in the utility Capital Improvement Fund for new utility connections, these charges are predicted to be \$22,184,446. The City is required by ordinance to engage an outside consulting firm to determine the optimal rate structure to adequately maintain the water and sewer system. The rate studies normally are done to cover a three to five-year span. The most recent five-year rate study will be completed in 2022, setting rates for FY 2023 to FY 2027. Budgeted revenue for FY 2023 is based on projections utilizing the rate structure per the rate study.

The total projected Utility Charges for Services for FY 2023 is \$26,656,262. The table below portrays the historical picture of these three revenue sources:



	FY 18 - Actual	FY 19 - Actual	FY 20 - Actual	FY 21 - Actual	FY 22 - Budget	FY 23 - Budget
Solid Waste	\$ 1,722,356	\$ 1,730,157	\$ 1,740,582	\$ 1,751,741	\$ 1,980,768	\$ 2,035,236
Stormwater	\$ 1,744,151	\$ 2,091,628	\$ 2,213,648	\$ 2,283,358	\$ 2,337,458	\$ 2,436,580
Utilities	\$ 18,962,125	\$ 19,283,581	\$ 20,001,520	\$ 20,077,002	\$ 20,648,712	\$ 22,184,446
Total	\$ 22,428,632	\$ 23,105,367	\$ 23,955,749	\$ 24,112,100	\$ 24,966,938	\$ 26,656,262

Utility Capital Improvement Fund

Water & sewer system impact fees for new hookups are budgeted in the Utility Capital Improvement Fund at \$233,317 (These fees are included in the above chart.). This is based on historical trends and new growth.

OTHER REVENUE SOURCES

Miscellaneous Revenues

General Fund, Various Special Revenue Funds, Water & Sewer Utility Fund, and Utility Capital Improvement Fund.

Interest revenue is budgeted among the appropriated funds at \$542,628. Interest rates declined to historically low

levels in FY 2021, but have since started a return to more normal levels and have been budgeted accordingly. The City invests excess funds according to the Investment Policy adopted in Resolution 17-2940, in order to attain higher interest earnings while ensuring safety and liquidity of the City's financial assets. This revenue forecast is based on projected cash and investment balances and anticipated interest rates.

A special assessment to support the street light program generates revenue for the cost of operating lighting on public right-of-way in the City. The revenue from this assessment in the Street Light Fund is estimated to be \$390,000 for FY 2023 and is based on ERUs for residential and commercial properties.

All other miscellaneous revenues are conservatively budgeted at \$478,568 city-wide. As miscellaneous revenues also contain non-recurring or unusual items, the overall total remains fairly constant through a conservative approach to budgeting this revenue source.

Other Financing Sources

Other financing sources are items that are reflected in the budget as revenue, but which are not exchange-based transactions. These include transactions such as interfund transfers and utilization of Fund Balance. Interfund transfers are transfers from one fund to another to provide funding to offset costs incurred in another fund or, in the case of the Water & Sewer Utility Fund, to pay the General Fund for a return on investment and overhead costs. The interfund transfer from the Water & Sewer Utility Fund to the General Fund is budgeted at \$4,217,260. This is comprised of a transfer of \$1,666,271 for return on investment and \$2,550,989 for overhead costs. The interfund transfer from the Water & Sewer Utility Fund to the Renewal & Replacement Fund is budgeted at \$2,988,000, which accounts for most Utility Fund Capital Improvements. Appropriation of Fund Balance as a revenue reflects the increase or decrease on the reliance of Fund Balance as a revenue source to balance revenues against expenditures for a given year and ensure a balanced budget. Appropriation of Fund Balance is budgeted at \$7,692,447. It is largely comprised of appropriations in the Park Master Plan Fund, Infrastructure Sales Surtax and Renewal and Replacement Fund. The City is required to fund the CRA for the increase in Tax Increment Funding each year as mandated by Florida Statutes sec. 163. This transfer is budgeted at \$536,810 based on the preliminary taxable values as provided by the Seminole County Property Appraiser. The Building Safety, Stormwater, CRA and Solid Waste Funds also provide transfers to the General Fund for overhead costs incurred. Cumulative transfers for these funds amount to \$620,987.

DEBT PROCEEDS

The City will realize debt proceeds in the amount of \$759,554 from lease proceeds to finance replacement of vehicles and equipment. The leases are constructed to be paid within approximately three to five years, depending upon the life of the equipment being purchased.



EXPENDITURES

Citywide Expenditures

The FY 2023 Annual Budget includes a request for a 5.0% salary increase for Police Officers and a 5.1% salary increase for all other employees excluding the Commissioners and the City Manager. This increase is budgeted to take effect in October 2022. Personal services increased \$1,994,237 (11.2%) Citywide over the FY 2022 budget. This increase is due to budgeted salary increases, a net increase of seven additional positions, and budgeted health insurance costs over FY 2022. Operating expenditures increased \$261,163 (1.5%). The Operating – Leases line displays the debt service payments recorded as current financial resources in the budgeting process, which is a departure from Generally Accepted Accounting Principles. It is useful to identify these costs in the budgetary process as the commitment to debt service for leases fluctuates over time. Other debt service requirements are based on current amortization schedule commitments of \$5,680,796, an increase of 19.3% over FY 2022 due to the addition of payments for the Parks Improvements, Public Works Complex and Police Department Compound. Capital improvements have decreased \$12,287,744 (-43.9%). These budgeted amounts follow the adopted master plans for stormwater, hydraulic modeling, parks and recreation and multi-modal transportation. Total capital outlay for FY 2023 and projected spending in future years based on current information are reflected in the Capital Improvement Program section.

Expenditure by Type:	FY 22 Budget	FY 23 Budget	Dollar Variance	% Change
Personal Services	\$ 17,773,077	\$ 19,767,314	\$ 1,994,237	11.2%
Operating	17,126,410	17,387,573	261,163	1.5%
Operating - Leases	957,225	852,099	(105,126)	-11.0%
Other Debt Service	4,763,232	5,680,796	917,564	19.3%
Capital Improvements	27,984,571	15,696,827	(12,287,744)	-43.9%
Transfers	10,230,039	10,287,541	57,502	0.56%
CRA Tax Increment Financing	478,548	536,810	58,262	12.2%
Total	\$ 79,313,102	\$ 70,208,960	\$ (9,104,142)	-11.48%

General Fund

The table below demonstrates the change in expenditures between FY 2022 and FY 2023 for the General Fund. Significant changes in expenditures are an increase of 12.2% in CRA Tax Increment Financing and an increase of 11.3% in Personal Services. CRA Tax Increment Financing significant increase is due to increase in the estimated taxable value and the new construction. Personal Services increased due to the significant increase in health insurance cost, the addition of four new positions and budgeted salary increases.

Expenditure by Type:	FY 22 Budget	FY 23 Budget	Dollar Variance	% Change
Personal Services	\$ 12,152,288	\$ 13,522,716	\$ 1,370,428	11.3%
Operating	5,857,200	5,505,658	(351,542)	-6.0%
Operating - Leases	487,675	509,194	21,519	4.4%
Capital Improvements	204,500	188,000	(16,500)	-8.1%
Transfers	1,877,273	2,078,065	200,792	10.7%
CRA Tax Increment Financing	478,548	536,810	58,262	12.2%
Total	\$ 21,057,484	\$ 22,340,443	\$ 1,282,959	6.1%

Water and Sewer Utility Fund

Water and Sewer Utility Fund increased \$552,243 (2.59%). Total capital outlay for FY 2023 and projected spending in future years based on current information are reflected in the Capital Improvement Program in the Capital Improvement Section. Capital improvement's significant decrease is due to reduced anticipated Capital contribution costs pertaining to the Iron Bridge Water Pollution Control Facility being budgeted in FY 2023. The Iron Bridge Water Pollution Control Facility is a regional wastewater treatment plant that is operated and primarily owned by the City of Orlando. The facility treats excess wastewater flows from the City of Casselberry, Winter Park, Maitland, and unincorporated portions of Orange and Seminole Counties. The cities and unincorporated areas of Orange and Seminole County contribute to the funding for capital costs of the facility.

Personnel costs increased due to salary increases, the addition of two (2) positions, and increased budgeted health insurance costs.

The table below demonstrates the change in expenditures between FY 2022 and FY 2023 for the Water and Sewer Utility Fund.

Expenditure by Type:	FY 22 Budget	FY 23 Budget	Dollar Variance	% Change
Personal Services	\$ 4,390,246	\$ 4,818,607	\$ 428,361	9.8%
Operating	7,146,011	7,278,655	132,644	1.9%
Capital Improvements	1,344,366	1,177,272	(167,094)	-12%
Debt Service/Transfers	8,431,633	8,589,965	158,332	1.9%
Total	\$ 21,312,256	\$ 21,864,499	\$ 552,243	2.59%



FINANCIAL POLICIES

This section describes the major financial policies that affect the City's long term financial planning and budgeting processes. The City's financial policies serve to match fluctuating spending needs with available resources. The annual budget is prepared as a balanced budget, with total revenues and other financing sources equaling total expenditures/expenses and other financing uses for each fund. Any shortfalls of current revenue sources matched against anticipated expenditures are typically supplemented with a reduction in existing Fund Balance.

The use of Fund Balance to balance a fund's budget makes a Fund Balance Reserve Policy an important planning and budget tool. Large scale capital project spending needs and fluctuating interest rates make debt management a closely watched financial policy issue. Investing the City's financial resources so that the fund's values keep pace with rising costs is aggressively administered.

Operating Policies:

To adequately safeguard the assets held in public trust, the City will develop and maintain accounting and budgetary control systems.

The City will limit current expenditures to match against current anticipated revenues. The City will avoid balancing current operating expenditures with borrowed revenues.

The City will provide for adequate maintenance of capital, plant and equipment and for their orderly replacement.

The City will balance its budget year so that each fund's anticipated revenues equal the anticipated expenditures. Utilization of existing Fund Balance as a revenue source to meet current needs will be monitored.

The City will monitor budget to actual activity to ensure compliance with budgetary policy.

The City will annually prepare a Five-year Forecast for the General Fund. The forecast will include estimated operating costs, revenues, and future capital improvements.

The Water and Sewer Utility Fund will cause a Utility Rate Study to be performed every three to five years in which estimated operating costs will be identified.

Revenue Policies:

The City shall maintain, as permitted by State law, a diversified revenue base to offset the effects of short-term fluctuations in any one revenue source and reduce reliance on any one revenue source.

The City shall estimate its annual revenues as part of the budgetary process through a conservative, objective and analytical process.

It will review and evaluate new revenue sources to fund operating expenditures consistent with City Commission goals and objectives.

The City shall establish all user charges and fees to recover all or a portion of the cost of providing a service.

The City shall review user fees/charges periodically to ensure they are fair and equitable to all users.

The City shall transfer 7.5% of the budgeted gross utility revenues in the Water and Sewer Utility Fund to the General Fund as a return on the City's investment in the utility infrastructure.

Annual transfers from the Water and Sewer Utility Fund, Stormwater Utility Fund, Building Safety Fund, Solid Waste Fund and Community Redevelopment Agency Fund to the General Fund will be calculated based on the prior year's audited Annual Comprehensive Financial Report (ACFR) expenditures.

The Water and Sewer Utility Fund shall establish utility rates sufficient to support the revenue requirements of the short and long-term anticipated operating and renewal and replacement costs of the utility system, consistent with the goals and objectives of the City.

The Water and Sewer Utility Fund will transfer to the Renewal & Replacement Fund an amount equal to the anticipated capital expenditures for renewal and replacement each year. A minimum of 25% of the previous year's gross revenue should be deposited into the Renewal & Replacement Fund each year as an ongoing funding mechanism.

The Water and Sewer Capital Improvement Fund shall capture impact fees charged to developers for funding infrastructure expansion and related expenditure in accordance with Florida Statutes Sec. 163.31801.

Fund Balance Policy:

The City has established a Fund Balance Policy in accordance with Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions as adopted in Resolution 11-2292. Fund Balances have been designated as non-spendable, restricted, committed, assigned and unassigned fund amounts. Actual Fund Balances and classifications are determined annually in the preparation of the Annual Comprehensive Financial Report (ACFR).

A 25% reserve balance in General Fund will be calculated as a percentage of normal operating expenses not inclusive of debt service, capital outlay, and other financing uses. This reserve will be used to cover short-term cash flow variations, economic downturns, and emergencies.

Fund balance reserves for the Water & Sewer Utility Fund are calculated as 25% (approximately 3 months) of the operating budget or 90 days of cash reserves. This reserve will be used to cover short-term cash flow variations, economic downturns, and emergencies.

Illustrated in the following table are the calculations of the Fund Balance reserves based on the FY 2023 Annual Budget.

FY 2023 Budget Expenditures	General Fund	Water & Sewer Fund
Salaries	\$ 13,522,716	\$ 4,818,607
Operating	\$ 5,505,658	\$ 7,278,655
Total Operating	\$ 19,028,374	\$ 12,097,262
Reserve Percentage	25%	25%
Fund Balance Reserve	\$ 4,757,094	\$ 3,024,316

Projected Fund Balance for budgetary purposes will be calculated using actual Fund Balance from the prior year's audited ACFR, current year budget amendments and a projection of what the budgeted Fund Balance would be as if the current year budget is fully consumed. Appendix B of this document is an analysis of changes in Fund Balance.

Investment Policy:

The City has established an Investment Policy as adopted in Resolution 17-2940. The City will comply with all applicable Florida Statutes guiding investment policies of local governments and the current Investment Policy of the City of Casselberry.

The City's Investment Policy applies to all of the City's funds except deferred compensation and other employee benefit plans, which have other existing policies or indentures in effect.

The investment objectives are: 1) protection of the City's funds 2) liquidity to meet operating requirements, 3) maximize investment return while minimizing investment risk, and 4) setting procedures to control risks and diversify investments.

The City will utilize an investment manager and investment advisor in order to diversify the City's investment options while minimizing the cost of administering such a program.

Authorized investment instruments are detailed in the Policy document and consist of an array of conservative instruments including government backed securities, certain bankers' acceptances and commercial paper, and CD's and savings accounts in U.S. banks.

Debt Management Policy:

The City will issue debt only in cases where it is a practical method for financing large capital projects. Debt may not be issued to cover operating expenditures.

The City will match the length of financing with the useful life of the asset being financed, wherever practical. The City will utilize the services of an outside financial advisor in the debt decision-making process. Refunding of existing debt is periodically analyzed to take advantage of lower interest rates where possible. The City will adhere to the bond covenants of each debt issue.

The Debt Service Table on the following page illustrates the budgeted debt obligations of the City for the next fiscal year.

Legal Debt Limits:

The City of Casselberry currently has no legal debt limitations imposed on its ability to borrow funds.

Capital Improvement Policy:

The City will develop multi-year business plans every three to five years for capital improvements. These plans will be updated as necessary and used for future annual and five-year capital budgets.

The five-year Capital Improvement Plan will be incorporated into the City's Comprehensive Plan.

In the development of Capital Improvement Projects, the City will review the operational impact of each project.

Capital Asset Policy:

The City will comply with the standards established by the Governmental Accounting Standards Board Statement (GASB) 34 and all subsequent pronouncements set forth by the GASB regarding Capital Asset Accounting.

The City adopted a Capital Asset Policy in Resolution 14-2670 on October 27, 2014.

The City will capitalize all property, plant and equipment with a cost of \$5,000 or more with an estimated useful life of over one year. Short-lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.

Roads, bridges, water/sewer/stormwater lines and sidewalks will be capitalized when initial costs equal or exceed \$25,000 and have an estimated useful life of more than five years. Short-lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.

Capital assets will be depreciated utilizing a straight-line method of depreciation.



Debt Service Table

	Amount Issued	FY Issued	Date of Maturity	FY of Maturity	Interest Rate	Principal Balance at 10/01/22	Debt Service for FY 2023		
							Principal	Interest	Total
Governmental Funds									
General Fund									
<u>Leases</u>									
Fiscal Year 2019									
SUV Patrol Vehicles (10)	\$ 382,254	2019	01/18/23	2023	3.32%	\$ 74,216	\$ 74,216	\$ 2,455	\$ 76,671
Fiscal Year 2020									
SUV Patrol Vehicles (10)	458,148	2020	11/15/23	2024	2.19%	185,177	91,587	4,051	95,638
Sts Clam Truck	231,932	2020	11/15/23	2024	2.19%	93,744	46,365	2,051	48,416
Fiscal Year 2021									
SUV Patrol Vehicles (10)	513,836	2021	11/15/24	2025	1.67%	308,245	101,051	5,148	106,199
Pks 1/2 Ton Pickup	21,981	2021	11/15/22	2023	1.49%	7,326	7,326	109	7,435
Pks 4 x 4 Utility Vehicle	12,595	2021	11/15/22	2023	1.49%	4,199	4,198	63	4,261
Fiscal Year 2022									
IT Copiers	210,295	2022	04/30/26	2026	2.82%	189,479	50,968	4,691	55,659
Records Storage Unit	41,326	2021	10/31/23	2024	3.00%	22,985	21,187	393	21,580
Fiscal Year 2023									
PD Vehicles (10)	550,153	2023	11/15/26	2027	3.00%	-	116,630	-	116,630
Facilities Electric Scissor Lift	20,000	2023	11/15/24	2025	3.00%	-	6,865	-	6,865
Sts Bucket Truck	136,617	2023	11/15/26	2027	3.00%	-	28,962	-	28,962
Sts Small Service Truck	52,784	2023	11/15/24	2025	3.00%	-	18,117	-	18,117
Total General Fund	\$ 2,631,921					\$ 885,371	\$ 567,472	\$ 18,961	\$ 586,433
Debt Service Fund									
<u>Bank Notes</u>									
Sales Tax Revenue Note, Series 2011A	5,345,000	2011	10/01/26	2027	3.00%	3,115,000	595,000	85,781	680,781
Purpose: Refinance Capital Improvements									
Taxable Sausalito Note, Series 2019	1,643,579	2019	07/01/29	2029	3.11%	1,218,222	158,457	37,887	196,344
Purpose: Infrastructure Improvements									
Capital Improvement Rev Note, Series 2021	15,679,481	2021	10/01/45	2046	2.07%	15,005,894	501,663	308,053	809,716
Purpose: Public Works Complex Cap Improve									
PD Complex	10,000,000	2022	12/01/41	2042	3.00%	10,000,000	-	219,000	219,000
Purpose: Public Safety Complex Const									
<u>Other Loans</u>									
Casselberry Brightwater Estate	700,000	2021	07/01/23	2023	7.50%	350,000	350,000	27,171	377,171
Purpose: Purchase of 700 S Lost Lake Lane									
<u>General Obligation Bond:</u>									
General Obligation Bond, Series 2021	6,000,000	2021	08/01/38	2038	2.01%	5,770,000	315,000	115,977	430,977
General Obligation Bond, Series 2022A	10,000,000	2022	08/01/41	2041	2.13%	10,000,000	360,000	292,283	652,283
General Obligation Bond, Series 2022B	8,000,000	2022	08/01/41	2041	2.13%	8,000,000	-	233,827	233,827
Purpose: Parks Construction & Improvements									
Total Debt Service Fund	\$ 57,368,060					\$ 53,459,116	\$ 2,280,120	\$ 1,319,979	\$ 3,600,099
Infrastructure Sales Surtax									
<u>Bank Note</u>									
Revenue Bond, Series 2015	9,894,000	2015	01/01/24	2025	1.85%	3,367,000	1,102,000	52,096	1,154,096
Purpose: Infrastructure Improvements									
Total Infrastructure Surtax	\$ 9,894,000					\$ 3,367,000	\$ 1,102,000	\$ 52,096	\$ 1,154,096
Stormwater Utility Fund									
<u>Leases</u>									
Fiscal Year 2020									
Streetsweeper	274,004	2020	11/15/23	2024	2.19%	110,749	54,775	2,423	57,198
Fiscal Year 2021									
4 x 4 Utility Vehicle	15,700	2021	11/25/22	2023	1.49%	5,233	5,233	78	5,311
Total Stormwater Utility Fund	\$ 289,704					\$ 115,982	\$ 60,008	\$ 2,501	\$ 62,509
Total Governmental Funds	\$ 70,183,685					\$ 57,827,469	\$ 4,009,600	\$ 1,393,537	\$ 5,403,137



Debt Service Table

	Amount Issued	FY Issued	Date of Maturity	FY of Maturity	Interest Rate	Principal Balance at 10/01/22	Debt Service for FY 2023		
							Principal	Interest	Total
Enterprise Funds									
Water & Sewer Utility Fund									
<u>State Revolving Loans</u>									
FDEP Loan No. CS12056116P Purpose: Wastewater Trans Cap Improve	\$ 252,803	2002	12/15/22	2023	3.04%	\$ 8,529	\$ 8,529	\$ 65	\$ 8,594
FDEP Loan No. CS120561140 Purpose: Water Reuse Facilities Capital Improvements	2,748,979	2002	12/15/22	2023	3.05%	88,732	88,732	677	89,409
FDEP Loan No. DW590301 Purpose: Water Quality Improvements	4,244,917	2011	10/15/32	2033	2.54%	1,805,584	161,068	44,099	205,167
<u>Bank Notes</u>									
Utility Sys Revenue Bond, Series 2019 Purpose: Advanced Metering Infrastructure Capital Improvements	8,000,000	2020	10/01/34	2035	1.94%	7,140,000	490,000	133,431	623,431
<u>Leases</u>									
Fiscal Year 2018									
100 KW Mobile Generator	59,254	2018	06/14/24	2024	3.41%	17,764	8,734	606	9,340
(13) 60 KW Mobile Generators	642,720	2018	06/14/24	2024	3.41%	192,701	94,735	6,571	101,306
(2) 4" By-Pass Pumps	99,314	2018	06/14/24	2024	3.41%	29,776	14,639	1,015	15,654
(2) 6" By-Pass Pumps	113,060	2018	06/14/24	2024	3.41%	33,898	16,665	1,156	17,821
Perm Generators TP 30-UL-FS	274,602	2018	06/14/24	2024	3.41%	82,331	40,475	2,808	43,283
Fiscal Year 2020									
Maintenance Trailer	86,601	2020	11/15/23	2024	2.19%	35,003	17,312	766	18,078
Total Water & Sewer Utility Fund	\$ 16,522,250					\$ 9,434,318	\$ 940,889	\$ 191,194	\$ 1,132,083
Golf Course Fund									
<u>Leases</u>									
Fiscal Year 2020									
Golf Carts	148,320	2020	10/30/24	2025	4.74%	63,562	31,030	2,342	33,372
Fiscal Year 2021									
Greensmaster 3150-Q	32,385	2021	11/15/22	2023	1.67%	10,794	10,794	161	10,955
Reelmaster 5510-D	58,160	2021	11/15/24	2025	1.67%	5,562	5,562	83	5,645
Groundsmaster 4500-D	62,521	2021	11/15/24	2025	1.67%	34,889	11,438	583	12,021
Sand Pro 3040	16,687	2021	11/15/22	2023	1.67%	37,506	12,295	626	12,921
Total Golf Course Fund	\$ 318,073					\$ 152,313	\$ 71,119	\$ 3,795	\$ 74,914
Total Enterprise Funds	\$ 16,840,323					\$ 9,586,631	\$ 1,012,008	\$ 194,989	\$ 1,206,997
Total All Funds	\$ 87,024,008					\$ 67,414,100	\$ 5,021,608	\$ 1,588,526	\$ 6,610,134

DEPARTMENT/FUND MATRIX FY 2023



		FUND															
DEPARTMENT/DIVISION		General Fund	Police Education	Local Option Gas Tax	Stormwater Utility	Community Redevelop. Agency	Infra-structure Surtax	Tree Replace.	Solid Waste	Building Safety	Street Light	Debt Service	Equip Repl.	Parks Master Plan	W & S Utility	Renewal & Replac.	Golf Club
ADMINISTRATION																	
	City Commission																
	City Manager/City Clerk																
	Legal																
ADMINISTRATIVE SERVICES																	
	Procurement & Cont. Management																
	Human Resources																
	Information Technology																
COMMUNITY DEVELOPMENT																	
	Planning																
	Economic Development																
	Code Compliance																
	Comm. Redevelopment Agency																
	Building Safety																
FINANCE																	
	Accounting																
	Office of Management & Budget																
	Customer Service																
	Meter Service																
NON-DEPARTMENTAL																	
POLICE																	
	Police																
PUBLIC WORKS																	
	Parks Maintenance																
	Recreation																
	Engineering																
	Streets Maintenance																
	Fleet Maintenance																
	City Facilities																
	Stormwater																
	Solid Waste																
	Inventory Control																
	Administration																
	Distribution & Collection																
	Lift Station																
	Water Reclamation																
	Water Production																
	Golf Course																

The above matrix allows the user to understand the funds that are related to each department and division for the FY 2023 budget. Note that some divisions use multiple funding sources to allow them to achieve their goals and objectives.



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Changes from the Proposed Budget to the Adopted Budget

General Fund (001)		
Revenues:	Total from the Proposed Budget	\$ 22,465,133
	Increase Reliance on Fund Balance	34,633
	Decrease Ad Valorem Taxes*	<u>(159,323)</u>
	<small>*Taxable Value increased from 2,107,656,003 to 2,122,969,342</small>	
	<small>*Millage Rate reduced from 2.9990 to 2.9000</small>	
		<u>\$ (124,690)</u>
	Total for the Adopted Budget	\$ 22,340,443
Expenditures:	Total from the Proposed Budget	\$ 22,465,133
	Increase Salaries and Benefits*	71,691
	Decrease Interfund Transfer to CRA Fund	(17,408)
	Decrease Contingency Reserve	(163,973)
	Decrease PD Capital - Drone	<u>(15,000)</u>
	<small>*Budgeted unfunded position from FY22 (Community Service Officer)</small>	
	<small>*Other minimal Benefit Adjustments (Workers' Compensation)</small>	
		<u>\$ (124,690)</u>
	Total for the Adopted Budget	\$ 22,340,443

Community Redevelopment Agency (CRA) (113)		
Revenues:	Total from the Proposed Budget	\$ 958,213
	Increase Reliance on Fund Balance	15,915
	Increase TIF - Seminole County	1,493
	Decrease interfund transfer from General Fund	<u>(17,408)</u>
		<u>\$ -</u>
	Total for the Tentative Budget	\$ 958,213
Expenditures:	Total from the Proposed Budget	\$ 958,213
		<u>\$ -</u>
	Total for the Tentative Budget	\$ 958,213

Building Safety Fund (119)		
Revenues:	Total from the Proposed Budget	\$ 917,975
	Increase Reliance on Fund Balance	<u>219,766</u>
		<u>\$ 219,766</u>
	Total for the Adopted Budget	\$ 1,137,741
Expenditures:	Total from the Proposed Budget	\$ 917,975
	Increase Salaries and Benefits*	119,766
	Increase Other Contractual Services	<u>100,000</u>
	<small>*Added Deputy Building Official</small>	
	<small>*Other minimal Benefit Adjustments (Workers' Compensation)</small>	
		<u>\$ 219,766</u>
	Total for the Adopted Budget	\$ 1,137,741

Changes from the Proposed Budget to the Adopted Budget

Debt Service Fund (201)			
Revenues:	Total from the Proposed Budget		\$ 3,600,099
	Increase Special Assessment/ Parks City Bond	9,571	
	Decrease Reliance on Fund Balance	<u>(9,571)</u>	
			\$ -
	Total for the Adopted Budget		<u>\$ 3,600,099</u>
Expenditures:	Total from the Proposed Budget		\$ 3,600,099
	No Change	<u>-</u>	
			\$ -
	Total for the Adopted Budget		<u>\$ 3,600,099</u>

Water & Sewer Fund (401)			
Revenues:	Total from the Proposed Budget		\$ 21,788,422
	Increase Lease Proceeds	13,700	
	Increase Reliance on Fund Balance	<u>62,377</u>	
			\$ 76,077
	Total for the Adopted Budget		<u>\$ 21,864,499</u>
Expenditures:	Total from the Proposed Budget		\$ 21,788,422
	Increase Salaries and Benefits*	16,763	
	Increase Lease P&I and Communications- Spectrum lease	45,614	
	Increase Intangible Assets - Spectrum lease	<u>13,700</u>	
	*Reclassified Staff Assistant I to Utility Support Specialist		
	*Other minimal Benefit Adjustments (Workers' Compensation)		
			\$ 76,077
	Total for the Adopted Budget		<u>\$ 21,864,499</u>

Reconciliation of Proposed Budget to Adopted Budget

City-wide Proposed Budget	\$ 70,037,807
Summary Changes to Proposed Budget by Fund:	
General Fund -Decrease	(124,690)
Community Redevelopment Agency (CRA) - No Change	-
Building Safety Fund - Increase	219,766
Debt Service Fund - No Change	-
Water & Sewer Fund - Increase	76,077
	171,153
City-wide Adopted Budget	\$ 70,208,960





SUMMARIES

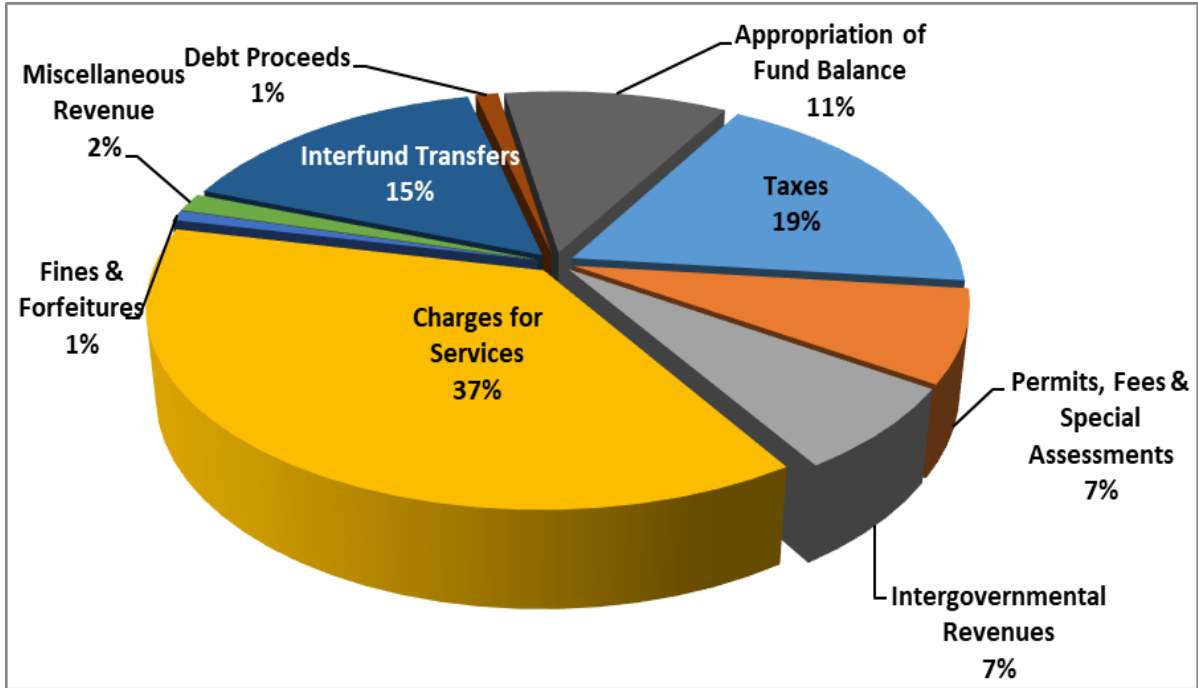


COMPARATIVE YEARS SUMMARY ALL APPROPRIATED FUNDS

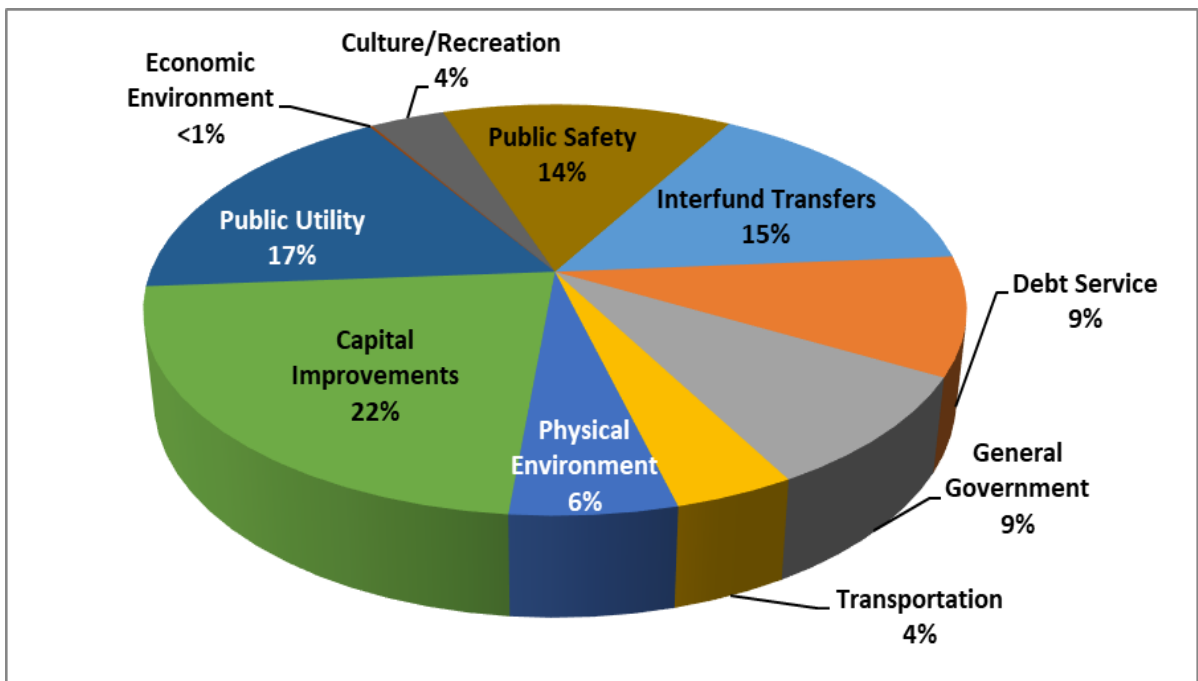
	<u>FY 2021 BUDGET</u>	<u>FY 2022 BUDGET</u>	<u>FY 2023 BUDGET</u>
<u>REVENUES</u>			
Ad Valorem Taxes	5,059,650	5,301,157	5,971,913
Other Taxes	5,982,292	6,480,965	7,002,972
Permits, Fees & Special Assessments	3,315,182	3,927,131	5,238,851
Intergovernmental Revenues	3,628,897	4,309,444	4,791,840
Charges for Services	24,058,120	24,826,518	26,246,789
Fines & Forfeitures	636,550	578,550	588,750
Miscellaneous Revenue	1,265,163	1,005,554	1,043,128
Interfund Transfers In	12,095,874	10,708,587	10,859,016
Debt Proceeds	22,753,936	20,476,018	773,254
Appropriation of Fund Balance	3,900,036	1,699,178	7,692,447
TOTAL REVENUES	<u>82,695,700</u>	<u>79,313,102</u>	<u>70,208,960</u>
<u>EXPENDITURES/EXPENSES</u>			
General Government	6,016,159	6,163,024	6,261,376
Public Safety	8,198,092	8,454,282	9,560,908
Public Utility	12,285,661	11,536,257	12,097,262
Physical Environment	3,260,360	3,497,571	3,873,204
Transportation	2,530,662	2,671,334	2,814,834
Economic Environment	191,268	120,536	93,144
Culture/Recreation	2,088,203	2,456,483	2,454,159
Capital Outlay	30,799,869	27,984,571	15,696,827
Debt Service	5,229,552	5,720,457	6,532,895
Interfund Transfers Out	12,095,874	10,708,587	10,824,351
TOTAL EXPENDITURES/EXPENSES	<u>82,695,700</u>	<u>79,313,102</u>	<u>70,208,960</u>



City Wide Revenues \$70.2 M



City Wide Expenditures \$70.2 M





**COMPARATIVE YEARS SUMMARY
GOVERNMENTAL FUNDS
GENERAL FUND**

	FY 2021 BUDGET	FY 2022 BUDGET	FY 2023 BUDGET
<u>REVENUES</u>			
Ad Valorem Taxes	5,059,650	5,301,157	5,971,913
Other Taxes & User Fees	3,844,326	4,124,621	4,288,504
Permits, Fees & Special Assessments	2,434,532	2,541,789	2,457,791
Intergovernmental Revenues	2,830,725	3,417,778	3,889,425
Charges for Services	233,100	234,830	195,844
Fines & Forfeitures	263,050	260,050	206,750
Miscellaneous Revenue	512,162	478,410	457,336
Interfund Transfers In	4,491,536	4,651,989	4,838,247
Appropriation of Fund Balance	40,053	46,860	34,633
TOTAL REVENUES	<u>19,709,134</u>	<u>21,057,484</u>	<u>22,340,443</u>
<u>EXPENDITURES</u>			
General Government	5,824,859	6,063,024	6,165,376
Public Safety	7,397,483	7,679,701	8,462,603
Physical Environment	177,962	226,873	246,527
Transportation	1,457,016	1,562,871	1,661,065
Economic Environment	191,268	120,536	93,144
Culture/Recreation	2,083,203	2,356,483	2,399,659
Capital Outlay	282,047	204,500	188,000
Debt Service	546,199	487,675	509,194
Interfund Transfers Out	1,749,097	2,355,821	2,614,875
TOTAL EXPENDITURES	<u>19,709,134</u>	<u>21,057,484</u>	<u>22,340,443</u>



**COMPARATIVE YEARS SUMMARY
GOVERNMENTAL FUNDS
ALL OTHER APPROPRIATED**

	FY 2021 BUDGET	FY 2022 BUDGET	FY 2023 BUDGET
<u>REVENUES</u>			
Other Taxes	2,137,966	2,356,344	2,714,468
Permits, Fees & Special Assessments	810,900	1,315,592	2,547,743
Intergovernmental Revenues	798,172	777,916	902,415
Charges for Services	4,074,342	4,318,226	4,471,816
Fines & Forfeitures	13,000	13,000	10,000
Miscellaneous Revenue	247,011	177,875	207,100
Interfund Transfers In	1,839,577	3,048,244	3,032,769
Debt Proceeds	22,584,183	20,476,018	759,554
Appropriation of Fund Balance	(424,439)	1,085,800	10,142,239
TOTAL REVENUES	<u>32,080,712</u>	<u>33,569,015</u>	<u>24,788,104</u>
<u>EXPENDITURES</u>			
General Government	191,300	100,000	96,000
Public Safety	800,609	774,581	1,098,305
Physical Environment	3,082,398	3,270,698	3,626,677
Transportation	1,073,646	1,108,463	1,153,769
Capital Outlay	23,479,673	23,268,764	13,245,055
Debt Service	2,610,605	3,857,896	4,816,704
Interfund Transfers Out	842,481	1,188,613	751,594
TOTAL EXPENDITURES	<u>32,080,712</u>	<u>33,569,015</u>	<u>24,788,104</u>



**COMPARATIVE YEARS SUMMARY
ENTERPRISE FUND
WATER AND SEWER**

	FY 2021 BUDGET	FY 2022 BUDGET	FY 2023 BUDGET
<u>REVENUES</u>			
Charges for Services	19,750,678	20,273,462	21,579,129
Fines & Forfeitures	360,500	305,500	372,000
Miscellaneous Revenue	408,200	274,914	265,822
Debt Proceeds	-	-	13,700
Appropriation of Fund Balance	3,289,939	458,380	(366,152)
TOTAL REVENUES	<u>23,809,317</u>	<u>21,312,256</u>	<u>21,864,499</u>
<u>EXPENSES</u>			
Administration & Operations	2,315,995	2,432,359	2,996,263
Collection	2,017,632	2,171,266	2,240,849
Wastewater Lift Stations	857,430	956,952	968,570
Wastewater Treatment & Disposal	5,617,807	4,389,043	4,259,764
Drinking Water Production	1,476,797	1,586,637	1,631,816
Depreciation	-	-	-
Amortization	-	-	-
Capital Outlay	55,000	1,344,366	1,177,272
Debt Service	1,964,360	1,267,480	1,132,083
Interfund Transfers Out	9,504,296	7,164,153	7,457,882
TOTAL EXPENSES	<u>23,809,317</u>	<u>21,312,256</u>	<u>21,864,499</u>



**COMPARATIVE YEARS SUMMARY
ENTERPRISE FUNDS
ALL OTHER APPROPRIATED**

	<u>FY 2021 BUDGET</u>	<u>FY 2022 BUDGET</u>	<u>FY 2023 BUDGET</u>
<u>REVENUES</u>			
Licenses & Permits	69,750	69,750	233,317
Intergovernmental Revenues	-	113,750	-
Miscellaneous Revenue	97,790	74,355	112,870
Interfund Transfers In	5,764,761	3,008,354	2,988,000
Debt Proceeds	169,753	-	-
Appropriation of Fund Balance	994,483	108,138	(2,118,273)
TOTAL REVENUES	<u><u>7,096,537</u></u>	<u><u>3,374,347</u></u>	<u><u>1,215,914</u></u>
<u>EXPENSES</u>			
Capital Outlay	6,983,149	3,166,941	1,086,500
Debt Service	108,388	107,406	74,914
Culture/Recreation	5,000	100,000	54,500
TOTAL EXPENSES	<u><u>7,096,537</u></u>	<u><u>3,374,347</u></u>	<u><u>1,215,914</u></u>



**REVENUES BY SOURCE SUMMARY
ALL APPROPRIATED FUNDS**

	General Fund	Police Education Fund	Parks & Recreation Impact Fee	Local Option Gas Tax	Storm-Water Utility	Multi-Modal Impact Fee	CRA Fund
Taxes							
Ad Valorem Taxes	5,971,913						
Utility & Telecommunication Taxes	4,048,504						
Business Tax Receipts	240,000						
Sales & Use Taxes				564,468			
Total	10,260,417	-	-	564,468	-	-	-
Permits, Fees & Special Assessments							
Franchise Fees	2,350,068						
Building Permits							
Impact Fees			25,000			50,000	
Special Assessments	98,000						
Other Licenses & Permits	9,723						
Total	2,457,791	-	25,000	-	-	50,000	-
Intergovernmental Revenue							
Federal Grants							
State Grants							
State Shared Revenue	3,809,525						
Grants Other Local Units	56,900						
Shared Revenue/Other Local	23,000						902,415
Total	3,889,425	-	-	-	-	-	902,415
Charges for Services							
General Government	83,535						
Public Safety	1,200						
Physical Environment					2,436,580		
Human Services							
Culture/Recreation	111,109						
Total	195,844	-	-	-	2,436,580	-	-
Fines & Forfeitures							
Court Fines	150,500	10,000					
Violation-Local Ordinance	55,050						
Other Fines & Forfeitures	1,200						
Total	206,750	10,000	-	-	-	-	-
Miscellaneous Revenue							
Interest Earnings	122,350	-	-	8,055	12,350	5,675	225
Sale/Comp-Loss of Assets							
Other Miscellaneous Revenue	334,986						
Total	457,336	-	-	8,055	12,350	5,675	225
Other Financing Sources							
Interfund Transfer	4,838,247						536,810
Debt Proceeds							
Fund Balance Carryover	34,633	15,280	(25,000)	330,531	(284,844)	(55,675)	(481,237)
Total	4,872,880	15,280	(25,000)	330,531	(284,844)	(55,675)	55,573
Total Revenues	22,340,443	25,280	-	903,054	2,164,086	-	958,213

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund



**REVENUES BY SOURCE SUMMARY
ALL APPROPRIATED FUNDS**

	Infrastruct- ture Surtax	Tree Replace. Fund	Municipal Impact Fee Fund	Solid Waste Fund	Building Safety Fund	Street Light Fund	Debt Service Fund	Equipment Replace. Fund
Taxes								
Ad Valorem Taxes								
Utility & Telecommunication Taxes								
Business Tax Receipts								
Sales & Use Taxes	2,150,000							
Total	2,150,000	-	-	-	-	-	-	-
Permits, Fees & Special Assessments								
Franchise Fees								
Building Permits					740,947			
Impact Fees			15,000					
Special Assessments						390,000	1,326,796	
Other Licenses & Permits								
Total	-	-	15,000	-	740,947	390,000	1,326,796	-
Intergovernmental Revenue								
Federal Grants								
State Grants								
State Shared Revenue								
Grants Other Local Units								
Shared Revenue/Other Local								
Total	-	-	-	-	-	-	-	-
Charges for Services								
General Government								
Public Safety								
Physical Environment				2,035,236				
Human Services								
Culture/Recreation								
Total	-	-	-	2,035,236	-	-	-	-
Fines & Forfeitures								
Court Fines								
Violation-Local Ordinance								
Other Fines & Forfeitures								
Total	-	-	-	-	-	-	-	-
Miscellaneous Revenue								
Interest Earnings	36,050	3,570	15	-	25,020	3,730	175	35
Sale/Comp-Loss of Assets								20,000
Other Miscellaneous Revenue								
Total	36,050	3,570	15	-	25,020	3,730	175	20,035
Other Financing Sources								
Interfund Transfer				200,000		12,947	2,283,012	759,554
Debt Proceeds							(9,884)	(20,035)
Fund Balance Carryover	1,242,455	51,430	(15,015)	14,529	371,774	42,038		
Total	1,242,455	51,430	(15,015)	214,529	371,774	54,985	2,273,128	739,519
Total Revenues	3,428,505	55,000	-	2,249,765	1,137,741	448,715	3,600,099	759,554

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund



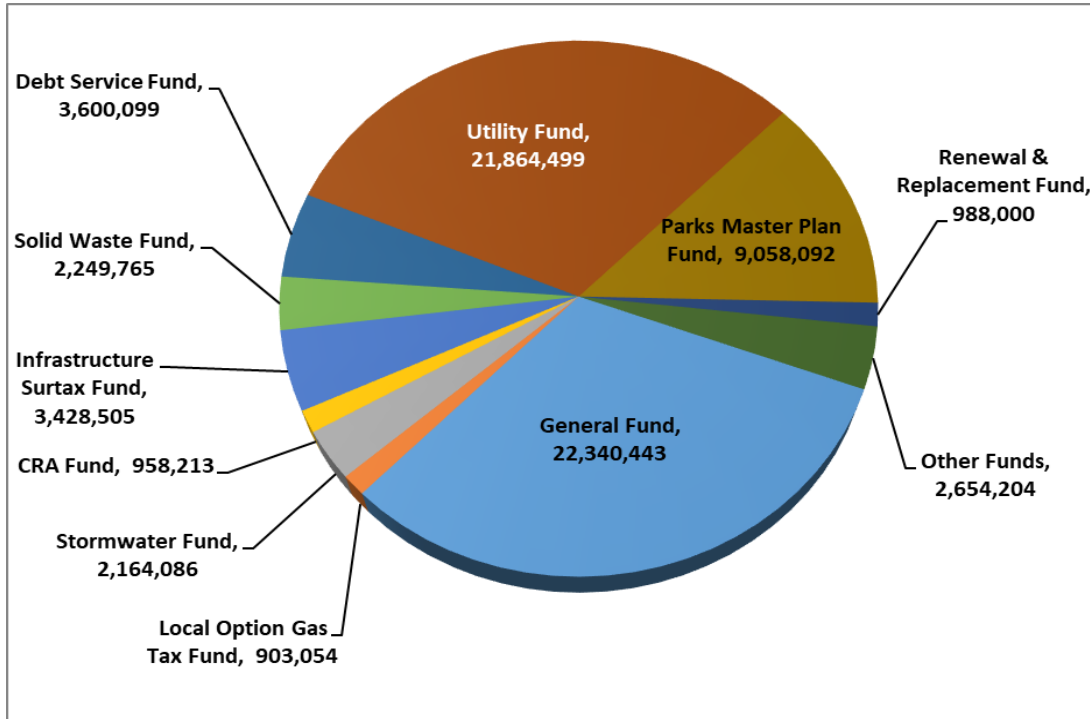
**REVENUES BY SOURCE SUMMARY
ALL APPROPRIATED FUNDS**

	PD Complex Construction Fund	Capital Improv. Fund	Parks Master Plan Fund	Water & Sewer Utility	Renewal & Replacement	W & S Capital Improv.	Golf Club Fund	Total Funds
Taxes								
Ad Valorem Taxes								5,971,913
Utility & Telecommunication Taxes								4,048,504
Business Tax Receipts								240,000
Sales & Use Taxes								2,714,468
Total	-	-	-	-	-	-	-	12,974,885
Permits, Fees & Special Assessments								
Franchise Fees								2,350,068
Building Permits								740,947
Impact Fees						233,317		323,317
Special Assessments								1,814,796
Other Licenses & Permits								9,723
Total	-	-	-	-	-	233,317	-	5,238,851
Intergovernmental Revenue								
Federal Grants								
State Grants								
State Shared Revenue								3,809,525
Grants Other Local Units								56,900
Shared Revenue/Other Local								925,415
Total	-	-	-	-	-	-	-	4,791,840
Charges for Services								
General Government								83,535
Public Safety								1,200
Physical Environment				21,579,129				26,050,945
Human Services								-
Culture/Recreation								111,109
Total	-	-	-	21,579,129	-	-	-	26,246,789
Fines & Forfeitures								
Court Fines								160,500
Violation-Local Ordinance				372,000				427,050
Other Fines & Forfeitures								1,200
Total	-	-	-	372,000	-	-	-	588,750
Miscellaneous Revenue								
Interest Earnings	25,050	4,550	62,600	120,308	67,850	45,020		542,628
Sale/Comp-Loss of Assets								-
Other Miscellaneous Revenue				145,514				500,500
Total	25,050	4,550	62,600	265,822	67,850	45,020	-	1,043,128
Other Financing Sources								
Interfund Transfer					2,988,000			10,859,016
Debt Proceeds				13,700				773,254
Fund Balance Carryover	(25,050)	(4,550)	8,995,492	(366,152)	(2,067,850)	(278,337)	227,914	7,692,447
Total	(25,050)	(4,550)	8,995,492	(352,452)	920,150	(278,337)	227,914	19,324,717
Total Revenues	-	-	9,058,092	21,864,499	988,000	-	227,914	70,208,960

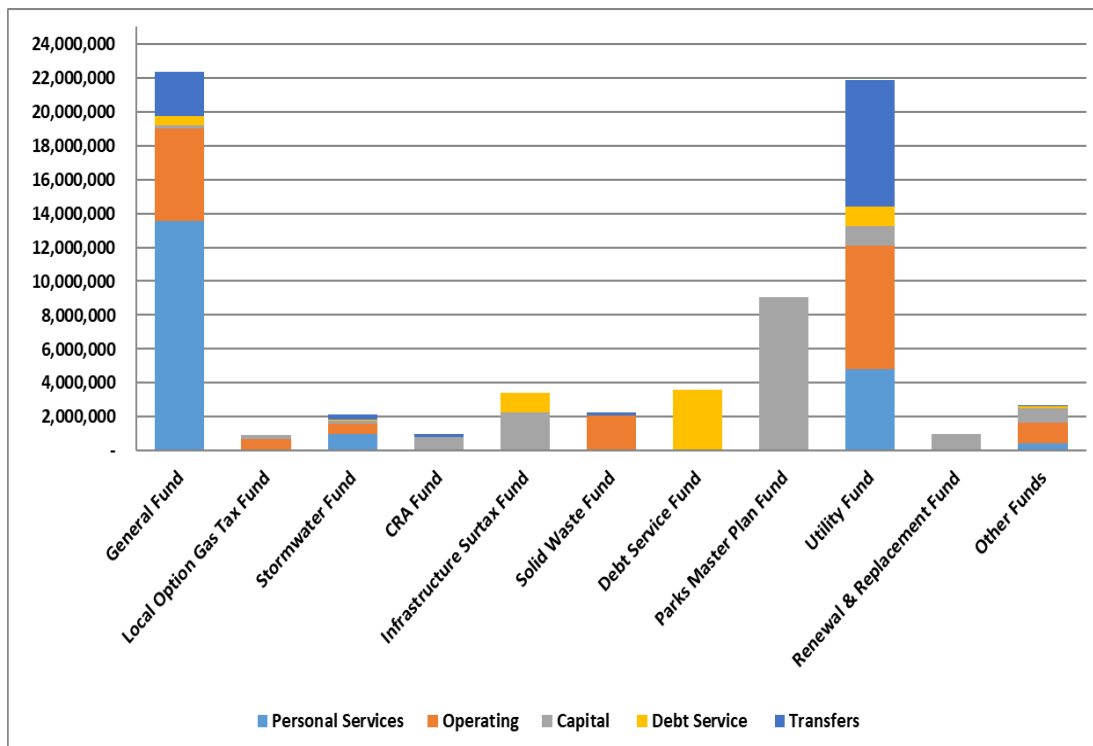
Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund



Revenues by Fund



Expenditures by Fund





**SOURCES AND USES OF FUNDS SUMMARY
ALL APPROPRIATED FUNDS**

	General Fund	Police Education Fund	Parks & Recreation Impact Fee	Local Option Gas Tax Fund	Stormwater Utility Fund	Multi-Modal Impact Fee	Community Redevelopment Agency
SOURCES OF FUNDS							
Taxes	10,260,417			564,468			
Licenses & Permits	2,457,791		25,000			50,000	
Intergovernmental Revenue	3,889,425						902,415
Charges for Services	195,844				2,436,580		
Fines & Forfeitures	206,750	10,000					
Miscellaneous Revenue	457,336	-	-	8,055	12,350	5,675	225
Interfund Transfers	4,838,247						536,810
Debt Proceeds							
Fund Balance - Revenues	34,633	15,280	(25,000)	330,531	(284,844)	(55,675)	(481,237)
TOTAL SOURCES	22,340,443	25,280	-	903,054	2,164,086	-	958,213
USES OF FUNDS							
General Government	6,165,376						96,000
Public Safety	8,462,603	25,280					
Water & Sewer Administration							
Distribution & Collection							
Lift Stations							
Water Reclamation							
Water Production							
Physical Environment	246,527				1,561,125		
Economic Environment	93,144						
Transportation	1,661,065			650,054			
Culture/Recreation	2,399,659						
Capital Outlay	188,000			253,000	200,000		700,000
Debt Service	509,194				62,509		
Interfund Transfers Out	2,614,875				340,452		162,213
TOTAL USES	22,340,443	25,280	-	903,054	2,164,086	-	958,213

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund



**SOURCES AND USES OF FUNDS SUMMARY
ALL APPROPRIATED FUNDS**

	Infrastructure Surtax Fund	Tree Replacement Fund	Municipal Impact Fee Fund	Solid Waste Fund	Building Safety Fund	Street Light Fund	Debt Service Fund	Equipment Replacement Fund
SOURCES OF FUNDS								
Taxes	2,150,000							
Licenses & Permits			15,000		740,947	390,000	1,326,796	
Intergovernmental Revenue				2,035,236				
Charges for Services								
Fines & Forfeitures			15	-	25,020	3,730	175	20,035
Miscellaneous Revenue	36,050	3,570		200,000		12,947	2,283,012	
Interfund Transfers								759,554
Debt Proceeds								
Fund Balance - Revenues	1,242,455	51,430	(15,015)	14,529	371,774	42,038	(9,884)	(20,035)
TOTAL SOURCES	3,428,505	55,000	-	2,249,765	1,137,741	448,715	3,600,099	759,554
USES OF FUNDS								
General Government								
Public Safety					1,073,025			
Water & Sewer Administration								
Distribution & Collection								
Lift Stations								
Water Reclamation								
Water Production				2,065,552				
Physical Environment								
Economic Environment								
Transportation		55,000				448,715		
Culture/Recreation								
Capital Outlay	2,274,409							759,554
Debt Service	1,154,096						3,600,099	
Interfund Transfers Out				184,213	64,716			-
TOTAL USES	3,428,505	55,000	-	2,249,765	1,137,741	448,715	3,600,099	759,554

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund



**SOURCES AND USES OF FUNDS SUMMARY
ALL APPROPRIATED FUNDS**

	PD Complex Construction Fund	Capital Improv. Fund	Parks Master Plan Fund	W & S Utility Fund	Renewal & Replacement Fund	W & S Capital Improv. Fund	Golf Club Fund	Total Funds
SOURCES OF FUNDS								
Taxes								12,974,885
Licenses & Permits						233,317		5,238,851
Intergovernmental Revenue			-		-			4,791,840
Charges for Services				21,579,129				26,246,789
Fines & Forfeitures				372,000				588,750
Miscellaneous Revenue	25,050	4,550	62,600	265,822	67,850	45,020		1,043,128
Interfund Transfers					2,988,000		-	10,859,016
Debt Proceeds	-			13,700				773,254
Fund Balance - Revenues	(25,050)	(4,550)	8,995,492	(366,152)	(2,067,850)	(278,337)	227,914	7,692,447
TOTAL SOURCES	-	-	9,058,092	21,864,499	988,000	-	227,914	70,208,960
USES OF FUNDS								
General Government								6,261,376
Public Safety								9,560,908
Water & Sewer Administration				2,996,263				2,996,263
Distribution & Collection				2,240,849				2,240,849
Lift Stations				968,570				968,570
Water Reclamation				4,259,764				4,259,764
Water Production				1,631,816				1,631,816
Physical Environment								3,873,204
Economic Environment								93,144
Transportation								2,814,834
Culture/Recreation							54,500	2,454,159
Capital Outlay	-		9,058,092	1,177,272	988,000		98,500	15,696,827
Debt Service				1,132,083			74,914	6,532,895
Interfund Transfers Out			-	7,457,882				10,824,351
TOTAL USES	-	-	9,058,092	21,864,499	988,000	-	227,914	70,208,960

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund



**EXPENDITURES BY OBJECT CATEGORY SUMMARY - BY FUND
ALL APPROPRIATED FUNDS**

FUND / DIVISION	FY 2023 SALARIES	FY 2023 OPERATING	FY 2023 CAPITAL	FY 2023 DEBT SERV	FY 2023 TRANSFERS	FY 2023 TOTAL
GENERAL FUND:						
City Commission	69,644	52,600	-	-	-	122,244
City Manager/City Clerk	741,364	54,278	-	-	-	795,642
Legal	-	261,000	-	-	-	261,000
Procurement and Contract Mangement	295,397	12,515	-	-	-	307,912
Human Resources	444,250	173,351	-	-	-	617,601
Information Technology	616,883	861,810	-	-	-	1,478,693
Accounting	742,012	118,078	-	-	-	860,090
Office of Management & Budget	96,565	5,275	-	-	-	101,840
Non-Departmental	-	395,976	-	-	2,614,875	3,010,851
Planning	519,654	104,250	-	-	-	623,904
Economic Development	45,144	48,000	-	-	-	93,144
Code Compliance	409,758	36,050	-	-	-	445,808
Parks Maintenance	599,272	730,500	49,000	11,696	-	1,390,468
Recreation	705,187	364,700	-	-	-	1,069,887
Police	6,592,117	1,424,678	-	395,138	-	8,411,933
Engineering	217,827	28,700	-	-	-	246,527
Streets Maintenance	910,678	449,382	-	95,495	-	1,455,555
Fleet Maintenance	276,565	24,440	-	-	-	301,005
City Facilities	240,399	360,075	139,000	6,865	-	746,339
GENERAL FUND TOTAL	13,522,716	5,505,658	188,000	509,194	2,614,875	22,340,443
POLICE EDUCATION FUND	-	25,280	-	-	-	25,280
LOCAL OPTION GAS TAX FUND	-	650,054	253,000	-	-	903,054
STORMWATER UTILITY FUND	962,466	598,659	200,000	62,509	340,452	2,164,086
COMMUNITY REDEVELOPMENT AGENCY FUND (CRA)	-	96,000	700,000	-	162,213	958,213
INFRASTRUCTURE SURTAX FUND	-	-	2,274,409	1,154,096	-	3,428,505
TREE REPLACEMENT FUND	-	55,000	-	-	-	55,000
SOLID WASTE FUND	-	2,065,552	-	-	184,213	2,249,765
BUILDING SAFETY FUND	463,525	609,500	-	-	64,716	1,137,741
STREET LIGHT FUND	-	448,715	-	-	-	448,715
DEBT SERVICE FUND	-	-	-	3,600,099	-	3,600,099



EXPENDITURES BY OBJECT CATEGORY SUMMARY - BY FUND
ALL APPROPRIATED FUNDS

FUND / DIVISION	FY 2023 SALARIES	FY 2023 OPERATING	FY 2023 CAPITAL	FY 2023 DEBT SERV	FY 2023 TRANSFERS	FY 2023 TOTAL
EQUIPMENT REPLACEMENT FUND:						
Non-Departmental	-	-	-	-	-	-
Police	-	-	550,153	-	-	550,153
City Facilities	-	-	20,000	-	-	20,000
Streets Maintenance	-	-	189,401	-	-	189,401
EQUIP REPLACEMENT FUND TOTAL	-	-	759,554	-	-	759,554
PD COMPLEX CONSTRUCTION FUND	-	-	-	-	-	-
PARKS MASTER PLAN FUND	-	-	9,058,092	-	-	9,058,092
WATER AND SEWER FUND:						
Customer Service	356,118	137,477	-	-	-	493,595
Meter Service	274,014	102,634	30,419	-	-	407,067
Inventory Control	61,139	9,950	50,000	-	-	121,089
Administration	965,256	36,150	-	-	-	1,001,406
Distribution & Collection	1,314,080	855,680	195,539	18,078	-	2,383,377
Lift Stations	543,170	425,400	38,614	187,404	-	1,194,588
Water Reclamation	604,264	3,655,500	849,000	-	-	5,108,764
Water Production	700,566	931,250	-	-	-	1,631,816
Non-Departmental	-	1,124,614	13,700	926,601	7,457,882	9,522,797
WATER & SEWER FUND TOTAL	4,818,607	7,278,655	1,177,272	1,132,083	7,457,882	21,864,499
RENEWAL & REPLACEMENT FUND:						
Distribution & Collection	-	-	615,000	-	-	615,000
Lift Stations	-	-	173,000	-	-	173,000
Water Reclamation	-	-	-	-	-	-
Water Production	-	-	200,000	-	-	200,000
RENEWAL & REPLACEMENT FUND TOTAL	-	-	988,000	-	-	988,000
CAPITAL IMPROVEMENT FUND	-	-	-	-	-	-
GOLF CLUB FUND	-	54,500	98,500	74,914	-	227,914
TOTAL ALL FUNDS	19,767,314	17,387,573	15,696,827	6,532,895	10,824,351	70,208,960



**EXPENDITURES BY OBJECT CATEGORY SUMMARY - BY DEPARTMENT
ALL APPROPRIATED FUNDS**

DEPARTMENT/DIVISION	SALARIES	OPERATING EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	TOTAL FUNDS
ADMINISTRATION DEPARTMENT						
City Commission	69,644	52,600	-	-	-	122,244
City Manager/City Clerk	741,364	54,278	-	-	-	795,642
Legal	-	261,000	-	-	-	261,000
ADMINISTRATION DEPARTMENT TOTAL	811,008	367,878	-	-	-	1,178,886
ADMINISTRATIVE SERVICES DEPARTMENT						
Procurement and Contract Mangement	295,397	12,515	-	-	-	307,912
Human Resources	444,250	173,351	-	-	-	617,601
Information Technology	616,883	861,810	-	-	-	1,478,693
ADMINISTRATIVE SERVICES DEPT. TOTAL	1,356,530	1,047,676	-	-	-	2,404,206
COMMUNITY DEVELOPMENT DEPT.						
Planning	519,654	104,250	-	-	-	623,904
Economic Development	45,144	48,000	-	-	-	93,144
Code Compliance	409,758	36,050	-	-	-	445,808
Community Redevelopment Agency	-	96,000	700,000	-	-	796,000
Building Safety	463,525	609,500	-	-	-	1,073,025
COMMUNITY DEVELOPMENT DEPT. TOTAL	1,438,081	893,800	700,000	-	-	3,031,881
FINANCE DEPARTMENT						
Accounting	742,012	118,078	-	-	-	860,090
Office of Management & Budget	96,565	5,275	-	-	-	101,840
Customer Service	356,118	137,477	-	-	-	493,595
Meter Service	274,014	102,634	30,419	-	-	407,067
FINANCE DEPARTMENT TOTAL	1,468,709	363,464	30,419	-	-	1,862,592
NON-DEPARTMENTAL						
General Fund	-	395,976	-	-	2,614,875	3,010,851
Stormwater Utility Fund	-	-	-	-	340,452	340,452
Community Redevelopment Agency	-	-	-	-	162,213	162,213
Infrastructure Surtax Fund	-	-	-	1,154,096	-	1,154,096
Solid Waste Fund	-	-	-	-	184,213	184,213
Building Safety	-	-	-	-	64,716	64,716
Debt Service Fund	-	-	-	3,600,099	-	3,600,099
Equipment Replacement Fund	-	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-	-
Parks Master Plan Fund	-	-	-	-	-	-
Water and Sewer Fund	-	1,124,614	13,700	926,601	7,457,882	9,522,797
NON-DEPARTMENTAL TOTAL	-	1,520,590	13,700	5,680,796	10,824,351	18,039,437
POLICE DEPARTMENT						
Police	6,592,117	1,424,678	-	395,138	-	8,411,933
Police Education Fund	-	25,280	-	-	-	25,280
Equipment Replacement Fund	-	-	550,153	-	-	550,153
PD Complex Construction	-	-	-	-	-	-
POLICE DEPARTMENT TOTAL	6,592,117	1,449,958	550,153	395,138	-	8,987,366

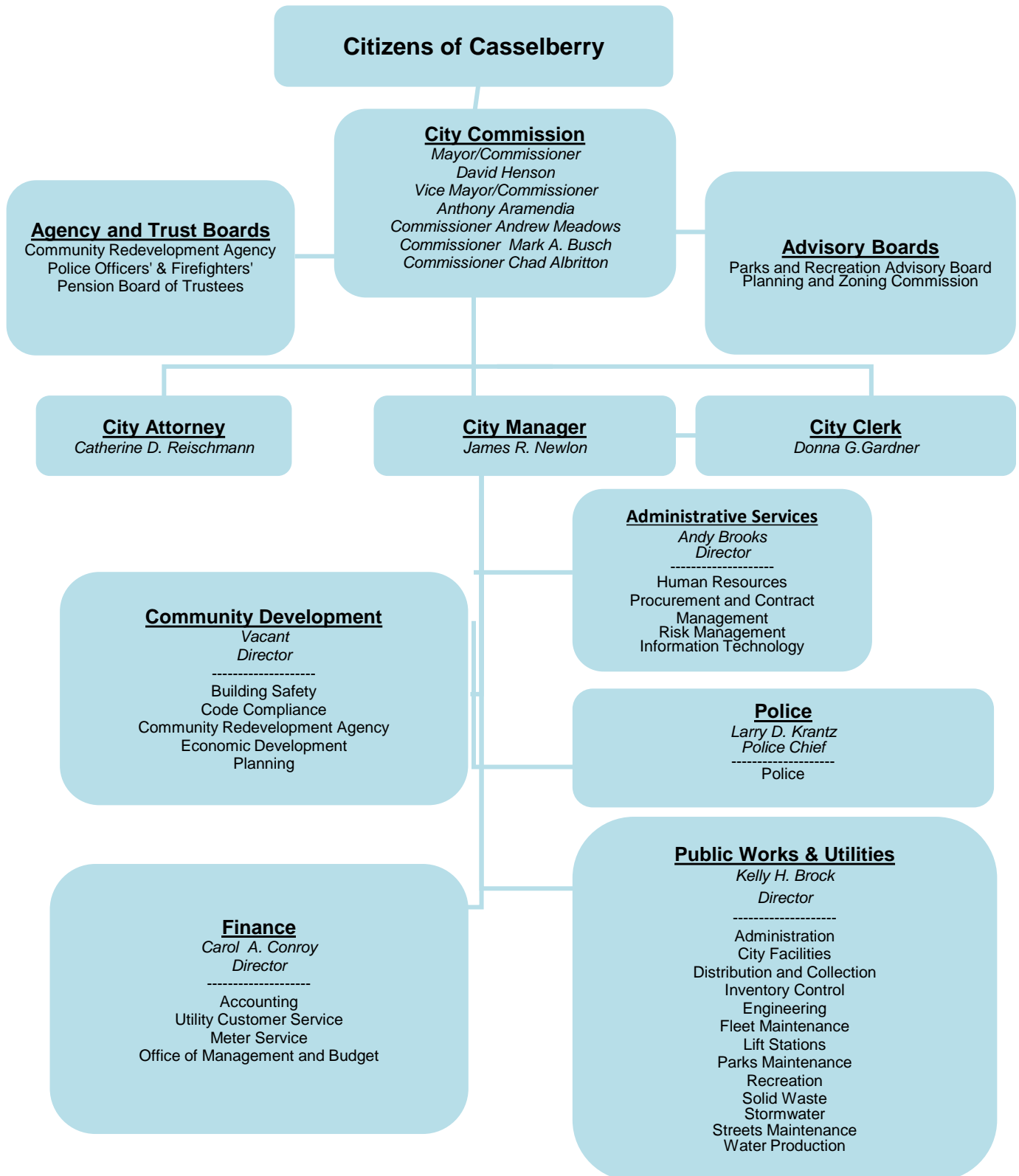


**EXPENDITURES BY OBJECT CATEGORY SUMMARY - BY DEPARTMENT
ALL APPROPRIATED FUNDS**

DEPARTMENT/DIVISION	SALARIES	OPERATING EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	TOTAL FUNDS
PUBLIC WORKS DEPARTMENT						
Parks Maintenance	599,272	730,500	49,000	11,696	-	1,390,468
Recreation	705,187	364,700	-	-	-	1,069,887
Engineering	217,827	28,700	-	-	-	246,527
Streets Maintenance	910,678	449,382	-	95,495	-	1,455,555
Fleet Maintenance	276,565	24,440	-	-	-	301,005
City Facilities	240,399	360,075	139,000	6,865	-	746,339
Local Option Gas Tax Fund	-	650,054	253,000	-	-	903,054
Stormwater Utility Fund	962,466	598,659	200,000	62,509	-	1,823,634
Infrastructure Surtax Fund	-	-	2,274,409	-	-	2,274,409
Tree Replacement Fund	-	55,000	-	-	-	55,000
Solid Waste Fund	-	2,065,552	-	-	-	2,065,552
Street Light Fund	-	448,715	-	-	-	448,715
Equip Replacement - Parks	-	-	-	-	-	-
Equip Replacement - Streets	-	-	189,401	-	-	189,401
Equip Replacement - City Facilities	-	-	20,000	-	-	20,000
Capital Improvement Fund	-	-	-	-	-	-
Parks Master Plan Fund	-	-	9,058,092	-	-	9,058,092
Inventory Control	61,139	9,950	50,000	-	-	121,089
Administration	965,256	36,150	-	-	-	1,001,406
Distribution & Collection	1,314,080	855,680	195,539	18,078	-	2,383,377
Lift Stations	543,170	425,400	38,614	187,404	-	1,194,588
Water Reclamation	604,264	3,655,500	849,000	-	-	5,108,764
Water Production	700,566	931,250	-	-	-	1,631,816
Renewal & Replacement - Distribution & Collection	-	-	615,000	-	-	615,000
Renewal & Replacement - Lift Stations	-	-	173,000	-	-	173,000
Renewal & Replacement - Water Reclamation	-	-	-	-	-	-
Renewal & Replacement - Water Production	-	-	200,000	-	-	200,000
Capital Improvement Fund	-	-	-	-	-	-
Golf Club	-	54,500	98,500	74,914	-	227,914
PUBLIC WORKS DEPARTMENT TOTAL	8,100,869	11,744,207	14,402,555	456,961	-	34,704,592
ALL DEPARTMENTS TOTAL	19,767,314	17,387,573	15,696,827	6,532,895	10,824,351	70,208,960



Organizational Chart





DEPARTMENT/DIVISION	FY 2023 FULL-TIME	FY 2023 PART-TIME	FY 2023 FTE
ADMINISTRATION DEPARTMENT			
City Commission	0	5	2.5
City Manager/City Clerk	6	0	6
ADMINISTRATIVE SERVICES DEPARTMENT			
Human Resources	4	0	4
Procurement and Contract Mangement	3	0	3
Information Technology	7	0	7
COMMUNITY DEVELOPMENT DEPARTMENT			
Planning	6	0	6
Economic Development	1	0	1
Code Compliance	5	0	5
Building Safety	4	0	4
FINANCE DEPARTMENT			
Accounting	7	0	7
Office of Management and Budget	1	0	1
Customer Service	5	0	5
Meter Service	4	0	4
POLICE DEPARTMENT			
Police	70	0	70
PUBLIC WORKS & UTILITIES DEPARTMENT			
Parks Maintenance	10	1	10.75
Recreation	7	0	7
Engineering	4	0	4
Streets Maintenance	13	0	13
Fleet Maintenance	3	0	3
City Facilities	4	0	4
Stormwater	9	0	9
Administration	6	0	6
Distribution and Collection	17	0	17
Lift Stations	6	0	6
Water Reclamation	7	0	7
Water Production	8	0	8
Inventory Control	1	0	1
TOTAL PERSONNEL	218	6	221.25



ADMINISTRATION DEPARTMENT



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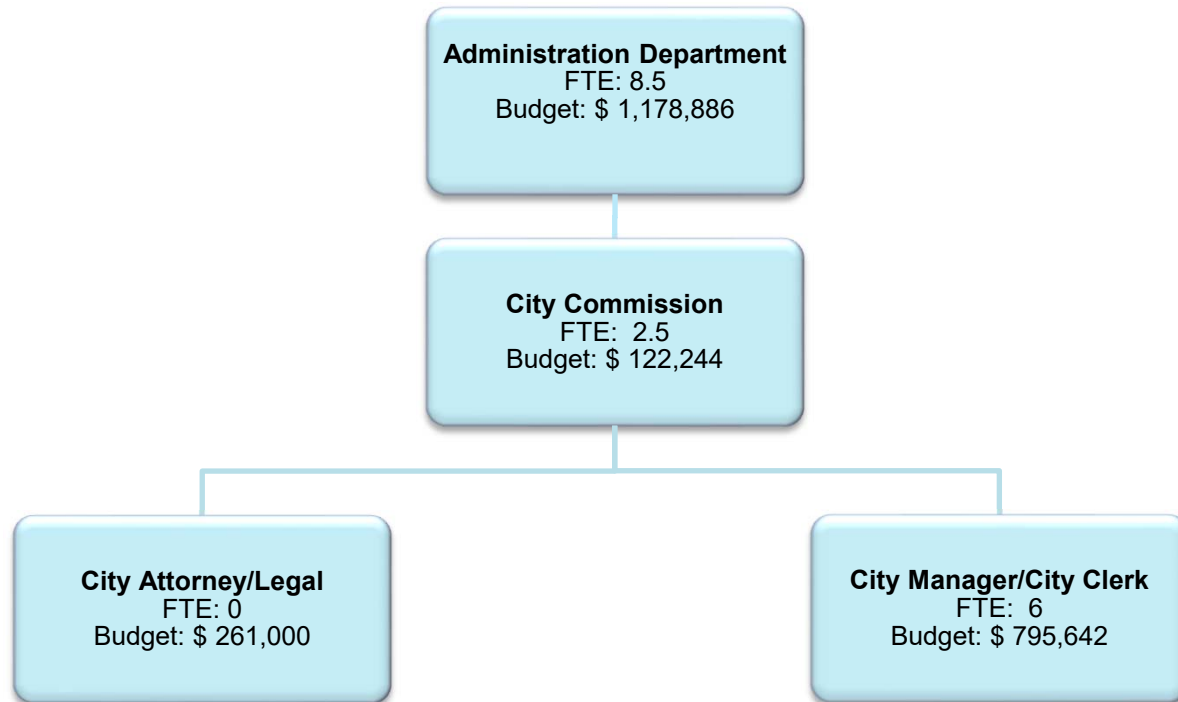
ADMINISTRATION DEPARTMENT

City Commission:

David Henson, Mayor/Commissioner
Anthony Aramendia, Vice Mayor/Commissioner
Andrew Meadows, Commissioner
Mark A. Busch, Commissioner
Chad Albritton, Commissioner

Charter Officers:

James R. Newlon, City Manager
Donna G. Gardner, City Clerk
Catherine D. Reischmann, City Attorney



Primary Administration activities include:

City Commission:

- Enact local legislation regarding City business and establish policies for governmental operations.
- Adopt temporary legislative items such as the annual operating budget and interlocal agreements by resolution.
- Adopt permanent legislative items by ordinance.

City Manager/City Clerk:

City Manager:

- Provide administrative leadership of the City by implementing and overseeing policies, programs, ordinances, and resolutions adopted by the City Commission.
- Responsible for the day-to-day operations of the City.
- Respond to public inquiries, input and communication with citizens, businesses, and media.
- Supervise the City's departments and personnel.
- Coordinate public projects, programs and services involving multiple departments and/or multi-governments.
- Ensure effective public service delivery and citizen satisfaction.
- Promote economic development initiatives and redevelopment opportunities aimed to enhance community vitality.

City Clerk:

- Responsible for the maintenance and protection of the official records of the City in accordance with the City Charter and Florida Statutes.
- Responsible for the preparation of City Commission agendas and minutes.
- Assist departments with the coordination of the City Commission's various advisory boards and committees.
- Coordinate City elections with the County Supervisor of Elections.
- Responsible for all public notices as required by City or State legislation.

City Attorney/Legal

- Represent the City in all legal proceedings and perform such duties as required by the City Charter, the City Commission and the State Legislature.
- Provide innovative legal solutions in a timely, efficient and cost-effective manner.
- The services of a Labor Attorney and other Special Legal Counsel are utilized as necessary.

KEY PERFORMANCE INDICATOR

Indicator	City Goal*	City Objective*	FY 2023 Required	FY 2022 Required	FY 2021 Achieved	Variance
City Manager/City Clerk:						
Publication of agenda five days prior to meeting	Goal #3	Objective 6	> 80%	> 80%	100%	20%↑

* Refer to Fiscal Year 2023 Goals and Objectives pp 5-8.

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	Personnel FT / PT	
GENERAL FUND:								
City Commission	69,644	52,600	-	-	-	122,244	-	5
City Manager/City Clerk	741,364	54,278	-	-	-	795,642	6	-
Legal	-	261,000	-	-	-	261,000	-	-
TOTALS	811,008	367,878	-	-	-	1,178,886	6	5

Narrative for Additional New (AN) Capital Outlay Items:

No Additional New Capital planned.

Significant Expenditure Changes (10% and higher with minimum value of \$5,000)

City Manager/City Clerk

12-01	Increase due to additional funded position.
22-05	Increase due to additional funded position.
23-00	Increase to match anticipated health insurance costs.
44-00	Decrease to match anticipated expenditures.

Fund: General
Division: City Commission
Program: Legislative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
AAA	Mayor/Commissioners	<u>5</u>	<u>5</u>	<u>5</u>
	Total	<u>5</u>	<u>5</u>	<u>5</u>
	Full-Time	-	-	-
	Part-Time	5	5	5
	Total FTE's			2.5

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u>-</u>

Fund: General (001)
Division: City Commission (0110)
Program: Legislative (511)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
PERSONAL SERVICES				
11-00 Executive Salaries	44,837	44,715	44,594	44,594
12-↔ Regular Salaries and Wages-Miscellaneous Pays	13,876	13,838	13,800	13,800
21-00 FICA Taxes	4,491	4,498	4,467	4,467
22-05 Retirement Contribution - (401A)	6,726	6,707	6,689	6,689
23-03 Life Insurance	27	28	59	59
24-00 Workers' Compensation	55	46	42	35
Total Personal Services	70,012	69,832	69,651	69,644
OPERATING EXPENSES				
31-00 Professional Services	378	478	1,600	1,600
40-00 Travel and Per Diem	-	2,318	3,000	3,000
47-00 Printing and Binding	6,920	8,823	17,000	17,000
48-00 Promotional Activities	1,148	1,188	9,500	9,500
49-00 Other Current Charges and Obligations	2,040	1,400	4,000	4,000
52-00 Operating Supplies	84	147	350	350
54-00 Publications, Subscriptions, & Memberships	4,658	6,184	6,425	6,650
55-00 Training	134	5,195	5,500	5,500
56-00 Small Tools and Minor Equipment	991	3,246	5,000	5,000
Total Operating Expenses	16,353	28,979	52,375	52,600
CAPITAL OUTLAY TOTAL	39,193	27,162	-	-
DIVISION TOTAL	125,558	125,973	122,026	122,244

Fund: General
Division: City Manager/City Clerk
Program: Executive

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
AAA	City Manager	1	1	1
213	City Clerk	1	1	1
145	Executive Assistant to the City Manager	1	1	1
137	Deputy City Clerk	1	1	1
118/125	Staff Assistant I/II	1	1	1
131	Assistant to the City Clerk	1	1	1
	Total	<u>6</u>	<u>6</u>	<u>6</u>
	Full-Time	6	6	6
	Part-Time	-	-	-
	Total FTE's			6

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u>-</u>

Fund: General (001)
Division: City Manager/City Clerk (0120)
Program: Executive (512)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
PERSONAL SERVICES				
11-00 Executive Salaries	270,299	280,161	288,791	306,866
12-01 Regular Salaries and Wages	142,105	135,050	168,358	215,032
12-↔ Regular Salaries and Wages-Miscellaneous Pays	5,689	5,735	5,814	5,954
14-00 Overtime	858	432	-	-
21-00 FICA Taxes	29,575	29,749	33,516	37,801
22-01 Retirement Contribution - State Plan (FRS)	28,358	31,213	33,358	35,447
22-05 Retirement Contribution - (401A)	37,650	39,046	38,942	48,875
23-00 Health Insurance	50,469	50,896	62,430	73,045
23-01 Disability Insurance	751	718	1,238	1,415
23-02 Supplemental Pay - Health Insurance Waiver	1,214	1,007	-	1,200
23-03 Life Insurance	116	105	315	364
24-00 Workers' Compensation	543	411	422	400
26-00 Matched Annuity (457 Plan)	12,757	14,686	13,795	14,665
28-00 Gift Cards/Service Awards	200	200	250	300
Total Personal Services	580,584	589,409	647,229	741,364
OPERATING EXPENSES				
31-00 Professional Services	36,225	7,725	9,000	9,500
34-00 Other Contractual Services	-	-	-	-
40-00 Travel and Per Diem	-	1,399	3,000	3,000
43-00 Utilities	2,958	1,769	2,200	2,000
44.00 Rentals and Leases	-	-	30,000	-
44.04 Rentals and Leases - Capital Lease (Principal)	-	-	-	21,185
44.05 Rentals and Leases - Capital Lease (Interest)	-	-	-	393
46-00 Repairs and Maintenance	-	-	500	500
47-00 Printing and Binding	-	-	500	1,500
49-00 Other Current Charges and Obligations	561	566	1,100	1,100
51-00 Office Supplies	984	953	2,000	2,500
52-00 Operating Supplies	106	246	500	500
54-00 Publications, Subscriptions, & Memberships	2,766	2,611	2,450	3,000
55-00 Training	65	1,470	3,000	3,600
56-00 Small Tools and Minor Equipment	-	441	2,000	5,500
Total Operating Expenses	43,665	17,180	56,250	54,278
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	624,249	606,589	703,479	795,642

Fund: General
Division: Legal
Program: Legal Counsel

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		- =====

Fund: General (001)
Division: Legal (0140)
Program: Legal Counsel (514)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
OPERATING EXPENSES				
31-01 City Attorney	239,244	206,116	250,000	250,000
31-02 Labor Attorney	336	364	2,500	2,500
31-03 Special Legal Counsel	2,588	3,978	8,000	8,000
31-05 State Attorney's Office	200	100	500	500
Total Operating Expenses	<u>242,368</u>	<u>210,558</u>	<u>261,000</u>	<u>261,000</u>
DIVISION TOTAL	<u>242,368</u>	<u>210,558</u>	<u>261,000</u>	<u>261,000</u>



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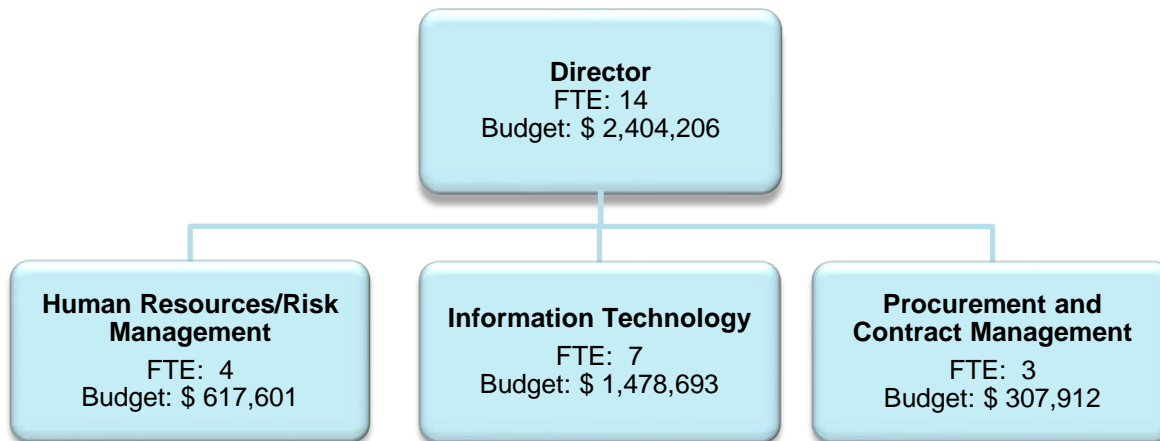
ADMINISTRATIVE SERVICES DEPARTMENT



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ADMINISTRATIVE SERVICES DEPARTMENT

Andy Brooks, Administrative Services Director



The Administrative Services Department is comprised of Human Resources/Risk Management, Procurement, and Information Technology. The mission of the Administrative Services Department is to provide quality internal services for all the City Departments so that they can support City-wide operations.

Primary Administrative Services activities include:

Procurement and Contract Management

- Oversee and support the procurement of goods, services, and construction for all City departments/divisions while promoting transparency, open competition, accountability and inspiring the public trust.
- Manage the sourcing process and sealed bids/proposals proficiently and effectively to ensure quality, best value and excellent customer service.
- Maintain up-to-date vendor registration, bid notification, and contract program to promote fairness and equal opportunity.
- Contract Management – develop and negotiate all contracts, maintain contractor bonds and required insurance certificates to protect the City's interests.
- Administer the City's P-card Program to streamline the acquisition process for small dollar purchases.
- Coordinate the Citywide Surplus Property Disposal Program with the goal of achieving greatest value for real property that is obsolete or no longer useable.
- Administer the City's Procurement Policy, State Statutes, Federal Guidelines and other governing regulations to City compliance.
- Develop integrated purchasing strategies and procedures that support organizational goals.

Human Resources/Risk Management:

- Design and manage services that result in the most efficient and effective recruitment, selection, and retention of the City's workforce.
- Administer the City classification, compensation, and performance evaluation programs.
- Coordinate labor relations including conflict resolution, labor agreements, and employment litigation.
- Maintain official personnel records, medical files, and employment documentation.
- Develop, maintain, and administer City employee policies.
- Coordinate employee safety and health programs and employee relations programs.

Information Technology

- Oversee standardized computer hardware/software implementation to minimize cost and streamline maintenance.
- Coordinate timely replacement of computers, servers, network equipment, and software City-wide.
- Maintain resilient network infrastructure with an architecture that minimizes technology failures.
- Preserve data integrity through security measures, policy enforcement, and backup procedures.
- Resolve computer issues for all internal customers ranging from repairs to investigation and implementation of new software.
- Coordinate computer software with County services.
- Maintain computer access and security levels for users in varied software programs.

KEY PERFORMANCE INDICATOR

Indicator	City Goal*	City Objective*	FY 2023 Required	FY 2022 Required	FY 2021 Achieved	Variance
Procurement and Contract Management:						
Value of purchases made via P-Card as a percentage of all purchases	Goal #6	Objective 6	> 80%	> 80%	95%	15%↑
HR/Risk Management:						
Employees completing mandatory training	Goal #3	Objective 1	> 80%	> 80%	100%	20%↑
Turnover rate - full-time employees**	Goal #3	Objective 1	<15%	<15%	12%	3%↓
Workers compensation claims**	Goal #3	Objective 3				
Information Technology:						
Reliability of computer systems - percentage of time accessible	Goal #3	Objective 2	> 90%	> 90%	100%	10%↑

* Refer to Fiscal Year 2023 Goals and Objectives pp 5-8.

** Indicators added in FY 22 budget.

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	Personnel FT / PT
GENERAL FUND:							
Procurement & Cont. Mgmt.	295,397	12,515	-	-	-	307,912	3 -
HR/Risk Management	444,250	173,351	-	-	-	617,601	4 -
Information Technology	616,883	861,810	-	-	-	1,478,693	7 -
TOTALS	1,356,530	1,047,676	-	-	-	2,404,206	14 -

Narrative for Additional New (AN) Capital Outlay Items:

No Additional New Capital planned.

Significant Expenditure Changes (10% and higher with minimum value of \$5,000)

General Fund - Procurement and Contract Management

- 12-01 Increase to match anticipated salary increases.
- 23-00 Increase to match anticipated health insurance costs.

General Fund - Human Resources/Risk Management

- 31-00 Increase due to PRIA contract being reclassified from 34-00.
- 23-00 Increase to match anticipated health insurance costs.
- 34-00 Decrease due to PRIA contract being reclassified to 31-00.

General Fund - Information Technology

- 12-01 Increase due to 3 IT positions being brought in-house and one additional GIS coordinator.
- 21-00 Increase due to 3 IT positions being brought in-house and one additional GIS coordinator.
- 22-05 Increase due to 3 IT positions being brought in-house and one additional GIS coordinator.
- 23-00 Increase due to 3 new IT positions and cost increases.
- 26-00 Increase due to employees now qualifying for benefit.
- 31-00 Decrease due to end of contracted IT staff.
- 41-00 Increase due to change in phone service providers.
- 44-00 Increase due to reclass of Sissine's Canon Copier from 44-01.
- 44-01 Decrease due to reclass of Sissine's Canon Copier to 44-00.
- 46-00 Increase due to addition of one GIS Server.
- 52-00 Decrease to match anticipated expenditures.
- 52-10 Increase to match anticipated expenditures.
- 55-00 Decrease to match anticipated expenditures.
- 56-00 Decrease due to one time purchase of security cameras in FY22.

Fund: General
Division: Procurement and Contract Management
Program: Financial and Administrative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
209	Procurement Manager	1	1	1
131/135	Procurement Specialist I/II	<u>2</u>	<u>2</u>	<u>2</u>
	Total	<u>3</u>	<u>3</u>	<u>3</u>
	Full-Time	3	3	3
	Part-Time	-	-	-
	Total FTE's			3

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u>-</u>

Fund: General (001)
Division: Procurement and Contract Management* (0132)
Program: Financial and Administrative (513)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

Division/Detail	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	179,384	184,287	192,145	210,493
12↔ Regular Salaries and Wages-Miscellaneous Pays	1,693	1,739	1,813	-
14-00 Overtime	473	195	500	500
15↔ Special Pays	-	2,400	-	-
21-00 FICA Taxes	13,708	14,526	14,876	16,141
22-05 Retirement Contribution - (401A)	18,155	18,862	19,265	21,099
23-00 Health Insurance	34,695	31,215	37,458	43,827
23-01 Disability Insurance	405	450	528	578
23-03 Life Insurance	83	87	197	200
24-00 Workers' Compensation	222	188	180	163
26-00 Matched Annuity (457 plan)	4,489	4,800	5,549	2,246
28-00 Gift Cards/Service Awards	150	150	150	150
Total Personal Services	253,457	258,899	272,661	295,397
OPERATING EXPENSES				
34-00 Other Contractual Services	-	-	-	-
40-00 Travel and Per Diem	138	515	2,500	4,300
42-00 Freight & Postage	-	-	80	80
47-00 Printing and Binding	-	-	80	80
48-00 Promotional Activities	181	-	200	200
49-00 Other Current Charges and Obligations	-	-	-	-
51-00 Office Supplies	4,292	1,090	400	600
52-00 Operating Supplies	-	-	500	200
54-00 Publications, Subscriptions, & Memberships	525	480	1,300	2,730
55-00 Training	869	2,519	3,500	4,125
56-00 Small Tools and Minor Equipment	53	92	100	200
Total Operating Expenses	6,058	4,696	8,660	12,515
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	259,515	263,595	281,321	307,912

* Division was changed from Procurement to Procurement and Contract Management in FY 2020 Budget.

Fund: General
Division: Human Resources/Risk Management
Program: Financial and Administrative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
301	Administrative Services Director	1	1	1
206	Human Resources Manager	1	1	1
131/135	Human Resources Specialist I/II	1	1	1
131	Special Projects Coordinator*	1	1	-
118/125	Staff Assistant I/II	-	-	1
	Total	<u>4</u>	<u>4</u>	<u>4</u>
	Full-Time	4	4	4
	Part-Time	-	-	-
	Total FTE's			4

* Position reclassified to Staf Assistant I/II in FY22 Department reorg.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u>-</u>

Fund: General (001)
Division: Human Resources/Risk Management (0150)
Program: Financial and Administrative (513)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
PERSONAL SERVICES				
11-00 Executive Salaries	119,150	124,701	127,626	135,679
12-01 Regular Salaries and Wages	168,500	180,230	185,781	189,971
14-00 Overtime	1,161	55	500	500
15-↔ Special Pays	-	4,800	-	-
21-00 FICA Taxes	21,727	23,716	23,976	24,951
22-05 Retirement Contribution - (401A)	31,014	33,254	33,625	35,044
23-00 Health Insurance	40,196	42,622	24,972	43,827
23-01 Disability Insurance	515	672	861	894
23-02 Supplemental Pay - Health Insurance Waiver	2,193	2,414	2,400	1,200
23-03 Life Insurance	114	115	258	251
24-00 Workers' Compensation	354	307	293	253
26-00 Matched Annuity (457 Plan)	9,875	10,791	10,789	11,480
28-00 Gift Cards/Service Awards	200	550	200	200
Total Personal Services	394,999	424,227	411,281	444,250
OPERATING EXPENSES				
31-00 Professional Services	49,808	37,254	57,739	103,697
34-00 Other Contractual Services	42,500	42,500	45,000	-
40-00 Travel and Per Diem	-	605	2,000	2,000
42-00 Freight & Postage	15	45	200	200
46-00 Repair and Maintenance	10,579	4,949	-	350
46-51 IT Repair and Maintenance	-	-	-	2,604
47-00 Printing and Binding	180	162	-	-
48-00 Promotional Activities	2,219	893	2,200	2,200
49-00 Other Current Charges and Obligations	10,970	33,719	21,100	21,100
51-00 Office Supplies	467	917	1,500	1,500
52-00 Operating Supplies	7,316	4,253	3,500	3,500
54-00 Publications, Subscriptions, & Memberships	13,765	11,635	12,700	12,700
55-00 Training	18,720	13,033	14,000	14,000
55-01 Training-Tuition Reimbursement	7,657	7,503	8,000	8,000
56-00 Small Tools and Minor Equipment	2,063	1,402	500	1,500
Total Operating Expenses	166,259	158,870	168,439	173,351
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	561,258	583,097	579,720	617,601

Fund: General
Division: Information Technology
Program: Non-Court Information Systems

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
217	Information Technology Manager	1	1	1
138	Information Technology Application Analyst	1	1	1
207	Systems Administrator*	-	-	1
135/138	Support Technician I/II**	-	-	2
140/143	GIS Coordinator/ Senior GIS Coordinator	1	1	1
135	GIS Technician***	-	-	1
	Total	<u>3</u>	<u>3</u>	<u>7</u>
	Full-Time	3	3	7
	Part-Time	-	-	-
	Total FTE's			7

* Position added in FY22 Department reorg.
** Positions added in FY22 Department reorg.
*** Position added in FY23 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u>-</u>

Fund: General (001)
Division: Information Technology (0151)
Program: Non-Court Information Systems (516)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	214,057	183,317	196,379	438,658
12↔ Regular Salaries and Wages-Miscellaneous Pays	2,097	14	-	-
14-00 Overtime	546	162	1,000	1,000
21-00 FICA Taxes	16,154	13,870	15,100	33,557
22-05 Retirement Contribution - (401A)	21,670	18,349	19,738	43,866
23-00 Health Insurance	36,887	21,863	37,458	87,654
23-01 Disability Insurance	359	92	539	1,205
23-02 Supplemental Pay - Health Insurance Waiver	-	586	-	1,200
23-03 Life Insurance	77	68	197	449
24-00 Workers' Compensation	274	226	184	340
25-00 Unemployemnt Compensation	-	1,650	-	-
26-00 Matched Annuity (457 Plan)	5,403	90	-	8,604
28-00 Gift Cards/Service Awards	100	100	150	350
Total Personal Services	297,624	240,387	270,745	616,883
OPERATING EXPENSES				
31-00 Professional Services	189,545	180,000	180,000	15,000
34-00 Other Contractual Services	137,199	133,185	250,589	233,424
40-00 Travel and Per Diem	-	137	100	100
41-00 Communications	153,186	161,625	156,400	120,020
42-00 Freight & Postage	119	64	100	100
44-00 Rentals and Leases	51,002	51,002	-	-
44-01 Rentals and Leases - Financing (Principal)	60,084	61,274	36,484	-
44-03 Rentals and Leases - Financing (Interest)	2,403	1,213	1,526	-
44.04 Rentals and Leases - Capital Lease (Principal)	-	-	-	50,968
44.05 Rentals and Leases - Capital Lease (Interest)	-	-	-	4,691
46-00 Repairs and Maintenance	220,024	205,494	260,746	286,107
47-00 Printing and Binding	-	-	-	-
49-00 Other Current Charges and Obligations	3,387	-	-	-
51-00 Office Supplies	110	144	150	150
52-00 Operating Supplies	1,125	2,737	5,000	5,000
52-10 Operating Supplies - Software	1,340	4,990	20,000	10,000
54-00 Publications, Subscriptions, & Memberships	379	699	250	250
55-00 Training	4,189	6,680	5,000	5,000
56-00 Small Tools and Minor Equipment	161,139	12,642	190,000	131,000
Total Operating Expenses	985,231	821,886	1,106,345	861,810
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	1,282,855	1,062,273	1,377,090	1,478,693



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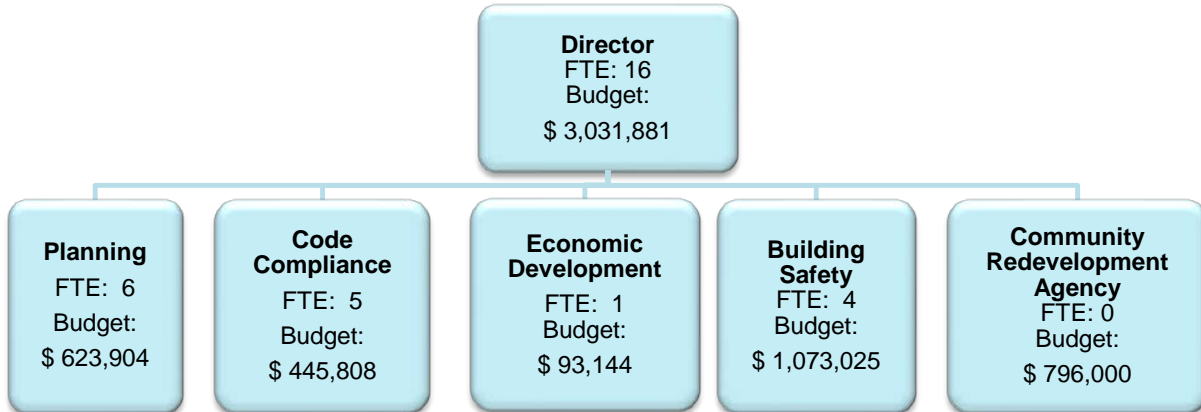
COMMUNITY DEVELOPMENT DEPARTMENT



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COMMUNITY DEVELOPMENT DEPARTMENT

Vacant, Community Development Director



The Community Development Department has several functions centered on land use management, community visioning, site design, building permitting, permit inspections, construction oversight, zoning administration, growth management compliance, business tax receipts, platting, economic development, and certificates of occupancy issuance. The Department supports those City boards integral to the operation of the Planning and Zoning Commission, Community Redevelopment Agency (CRA), and Special Magistrate, acting as the Code Enforcement Board. The Department also operates the Development Review Committee (DRC), an intergovernmental development review board, and interacts on a regular basis with Seminole County, Seminole County School Board, MetroPlan Orlando, East Central Florida Regional Planning Council, and various professional organizations that guide development activities benefiting Casselberry.

Primary Community Development Department activities include:

Planning

- Promote policies and ordinances that foster development, economic development, environmental protection, and land management.
- Support the Florida Growth Management Act by maintaining long-range planning in the Comprehensive Plan and consistent Unified Land Development Regulations.
- Work with land owners, developers, and the community to create a predictable and efficient development process.
- Conduct data analysis and findings to assist community needs.
- Help residents and neighborhood groups with the City's Neighborhood Improvement Grants program to beautify the City.
- Administer a Business Tax Receipts license certification program.

Building Safety Bureau

- Administer the Building Safety Section efficiently for applicants to commence construction that includes plans review, permitting, and inspections.
- Coordinate with other agencies and consultants for plans review, inspections, and payments.
- Track permit data to ensure efficiencies in program administration and fair assessment to applicants.

Code Compliance

- Administer the Code Compliance program and hold hearings with a Special Magistrate for compliance.
- Provide a community presence to monitor permitted construction activity, licensed contractors, and property maintenance.
- Work with the community for Code education to reduce the number of violations.

Economic Development

- Focus on continued economic development, business expansion, and business retention to grow the City's economic health.
- Promote the City's economic progress through the maps, demographics, and economic statistics.
- Provide incentives that support local businesses and encourage development.

KEY PERFORMANCE INDICATOR

Indicator	City Goal*	City Objective*	FY 2023 Required	FY 2022 Required	FY 2021 Achieved	Variance
Planning:						
Development plans reviewed timely	Goal #6	Objective 1	> 90%	> 95%	95%	5%↑
Promote responsible development by completing special projects**	Goal #6	Objective 5	>95%	>85%	>80%	-
Code Compliance						
Code violations complied without citation**	Goal #7	Objective 3	>95%	>95%	>95%	-
Business tax receipt renewals**	Goal #2	Objective 1	>90%	>85%	>85%	-
Building Safety						
Average number of daily inspections**	Goal #1	Objective 4	26	26	25	-

* Refer to Fiscal Year 2023 Goals and Objectives pp 5-8.

** Indicators added in FY 22 budget.

BUDGET RESOURCE SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND:								
Planning	519,654	104,250	-	-	-	623,904	6	-
Economic Development	45,144	48,000	-	-	-	93,144	1	-
Code Compliance	409,758	36,050	-	-	-	445,808	5	0
COMMUNITY REDEVELOPMENT AGCY	-	96,000	700,000	-	-	796,000	-	-
EQUIP. REPLACEMENT:	-	-	-	-	-	-	-	-
BUILDING SAFETY	463,525	609,500	-	-	-	1,073,025	4	-
TOTALS	1,438,081	893,800	700,000	-	-	3,031,881	16	0

Narrative for Additional New (AN) Capital Outlay Items:

Community Redevelopment Agency Fund - Planning

Land Acquisition - (\$700,000)

Significant Expenditure Changes (10% and higher with minimum value of \$5,000):

General Fund - Planning

- 12-01 Increase to match anticipated salary increases and funding Chief Planner position.
- 23-00 Increase due to one additional position and cost increases.
- 31-00 Increase to match anticipated expenditures for Plat review fees & EAR Amendment consulting.

General Fund - Economic Development

- 49-03 Decrease to match anticipated expenditures of Oil & Grease Trap Incentive Program.

General Fund - Code Compliance

- 23-00 Increase to match anticipated health insurance costs.
- 44-01 Decrease due to capital lease payoff.

Community Redevelopment Agency Fund - Planning

- 31-00 Increase to match anticipated expenditures.
- 32-00 Decrease to match contractual expenditure.

Building Safety Fund - Building Safety

- 12-01 Increase to match anticipated salary increases, allocation of 1/4 Chief Planner salary and Deputy Building Official.
- 23-00 Increase to match anticipated health insurance costs.
- 34-00 Increase to match anticipated expenditures for private provider services.
- 46-51 Increase to match anticipated expenditures for Citizenserve licenses and payment processor.

Fund: General
 Division: Planning
 Program: Comprehensive Planning

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
303	Community Development Director	1	1	1
206	Chief Planner	1	1	1
130/140/201	Planning Tech/Planner/Planner II	3	3	3
131	Community Development Coordinator	1	1	1
	Total	6	6	6
	Full-Time	6	6	6
	Part-Time	-	-	-
	Total FTE's			6

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: General (001)
Division: Planning (0210)
Program: Comprehensive Planning (515)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
PERSONAL SERVICES				
11-00 Executive Salaries	85,155	87,906	91,654	97,608
12-01 Regular Salaries and Wages	203,925	216,034	225,042	261,900
14-00 Overtime	5,404	3,047	3,000	3,000
15-↔ Special Pays	-	2,400	-	-
21-00 FICA Taxes	22,619	23,798	24,457	27,732
22-05 Retirement Contribution - (401A)	30,980	32,459	34,157	38,580
23-00 Health Insurance	31,676	46,885	59,309	80,350
23-01 Disability Insurance	579	659	870	987
23-02 Supp Pay -Health Ins Wave	1,136	-	-	-
23-03 Life Insurance	118	134	292	307
24-00 Workers' Compensation	430	298	296	279
26-00 Matched Annuity (457 Plan)	6,664	8,172	8,517	8,636
28-00 Gift Cards/Service Awards	250	250	238	275
Total Personal Services	388,936	422,042	447,832	519,654
OPERATING EXPENSES				
31-00 Professional Services	37,270	104,839	50,000	60,000
34-00 Other Contractual Service	-	-	-	-
40-00 Travel and Per Diem	270	-	2,500	3,000
42-00 Freight & Postage Services	35	-	150	150
46-00 Repairs and Maintenance	218	21	100	100
47-00 Printing and Binding	333	1,620	2,000	1,500
49-00 Other Current Charges and Obligations	2,117	746	3,500	1,500
51-00 Office Supplies	2,381	1,339	3,000	4,000
52-00 Operating Supplies	654	402	1,000	1,000
54-00 Publications, Subscriptions, & Memberships	1,791	1,742	4,000	5,000
55-00 Training	370	475	3,000	3,000
56-00 Small Tools and Minor Equipment	76	909	-	-
82-00 Aids to Private Organizations	12,796	15,924	25,000	25,000
Total Operating Expenses	58,311	128,017	94,250	104,250
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	447,247	550,059	542,082	623,904

Fund: General
Division: Economic Development
Program: Comprehensive Planning

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
204	Economic Development Planner	1	1	1
	Total	1	1	1
	Full-Time	1	1	1
	Part-Time	-	-	-
	Total FTE's			1

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: General (001)
Division: Economic Development (0211)
Program: Comprehensive Planning (515)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	61,616	38,151	33,446	32,008
21-00 FICA Taxes	4,823	2,959	2,559	2,449
22-05 Retirement Contribution - (401A)	6,161	3,820	3,345	3,201
23-00 Health Insurance	8,962	6,013	6,243	7,305
23-01 Disability Insurance	129	95	92	88
23-03 Life Insurance	30	18	45	43
24-00 Workers' Compensation	78	66	31	25
26-00 Matched Annuity (457 Plan)	2,465	1,529	-	-
28-00 Gift Cards/Service Awards	50	100	25	25
Total Personal Services	84,314	52,751	45,786	45,144
OPERATING EXPENSES				
31-00 Professional Services	4,217	93,617	20,000	20,000
31-02 BF Cleanup	43,055	-	-	-
34-00 Other Contractual Service	-	-	-	-
40-00 Travel and Per Diem	-	-	1,500	1,500
47-00 Printing and Binding	-	100	250	-
48-00 Promotional Activities	-	-	1,500	-
49-00 Other Current Charges and Obligations	-	-	-	-
49-03 Local Small Business Assistance Programs	-	18,675	50,000	25,000
51-00 Office Supplies	-	-	-	-
54-00 Publications, Subscriptions, & Memberships	140	277	1,000	1,000
55-00 Training	25	-	500	500
Total Operating Expenses	47,437	112,669	74,750	48,000
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	131,751	165,420	120,536	93,144

Fund: General
Division: Code Compliance
Program: Protective Inspections

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
202	Code Compliance Supervisor	1	1	1
131	Code Compliance Coordinator	1	1	1
130/140	Code Compliance Officer/Senior Code Officer	3	3	3
	Total	5	5	5
	Full-Time	5	5	5
	Part-Time	-	-	-
	Total FTE's			5

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: General (001)
Division: Code Compliance (0222)
Program: Protective Inspections (524)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	297,144	241,770	276,836	273,565
12↔ Regular Salaries and Wages-Miscellaneous Pays	2,188	2,902	2,752	2,324
14-00 Overtime	798	782	-	-
21-00 FICA Taxes	22,481	18,653	21,388	21,106
22-05 Retirement Contribution - (401A)	30,013	24,545	27,684	27,356
23-00 Health Insurance	59,677	50,664	62,430	73,045
23-01 Disability Insurance	572	523	760	751
23-02 Supplemental Pay - Health Insurance Waiver	1,136	-	-	-
23-03 Life Insurance	136	118	312	316
24-00 Workers' Compensation	4,203	4,177	4,300	3,929
26-00 Matched Annuity (457 Plan)	7,120	8,044	9,458	7,116
28-00 Gift Cards/Service Awards	300	275	250	250
Total Personal Services	425,768	352,453	406,170	409,758
OPERATING EXPENSES				
31-00 Professional Services	-	-	-	-
34-10 Other Contractual Services - Property Maintenance	2,668	833	10,000	10,000
40-00 Travel and Per Diem	-	-	1,000	2,000
42-00 Freight & Postage Services	30	-	-	-
44-01 Rentals and Leases - Financing (Principal)	8,040	7,700	7,868	-
44-03 Rentals and Leases - Financing (Interest)	-	341	172	-
46-00 Repairs and Maintenance	1,571	392	1,000	1,000
46-51 IT Repairs and Maintenance	12,600	12,600	10,000	10,000
47-00 Printing and Binding	48	138	1,000	1,000
49-00 Other Current Charges and Obligations	1,635	1,033	1,500	2,000
51-00 Office Supplies	-	-	200	350
52-00 Operating Supplies	3,643	4,150	2,500	3,500
54-00 Publications, Subscriptions, & Memberships	375	695	1,500	3,000
55-00 Training	199	325	1,500	3,000
56-00 Small Tools and Minor Equipment	114	78	250	200
Total Operating Expenses	30,923	28,285	38,490	36,050
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	456,691	380,738	444,660	445,808

Fund: Community Redevelopment Agency
Division: Planning
Program: Comprehensive Planning

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
61-07	Land Acquisition	002301	(AN)	<u>700,000</u>
	Total			<u><u>700,000</u></u>

Fund: Community Redevelopment Agency (113)
Division: Planning (0210)
Programs: Comprehensive Planning (515)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
OPERATING EXPENSES (515)				
31-00 Professional Services	4,775	-	20,000	30,000
32-00 Accounting and Auditing	-	5,000	10,000	4,000
34-00 Other Contractual Service	57,470	-	-	-
43-00 Utilities	253	-	2,000	-
45-00 Comprehensive Planning / Insurance	6,846	7,092	10,000	8,000
45-02 Insurance	490	490	2,500	500
46-00 Repairs and Maintenance	2,269	1,363	5,000	3,000
49-00 Other Current Charges and Obligations	274	175	500	500
49-11 Other Current Charges-Econ- Opportunity Incentives	-	-	50,000	50,000
Total Operating Expenses	<u>72,377</u>	<u>14,120</u>	<u>100,000</u>	<u>96,000</u>
CAPITAL OUTLAY TOTAL	32,892	100,864	1,300,000	700,000
DIVISION TOTAL	<u><u>105,269</u></u>	<u><u>114,984</u></u>	<u><u>1,400,000</u></u>	<u><u>796,000</u></u>

Fund: Building Safety
Division: Building Safety
Program: Protective Inspections

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
217	Building Official	1	1	1
209	Deputy Building Official*	-	-	1
123	Building Specialist	1	1	1
131	Building Services Coordinator	1	1	1
	Total	3	3	4
	Full-Time	3	3	4
	Part-Time	-	-	-
	Total FTE's			4

* Position added in FY23 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: Building Safety (119)
Division: Building Safety (0221)
Programs: Protective Inspections (524)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
PERSONAL SERVICES (524)				
11-00 Executive Salaries	28,385	29,302	30,551	32,536
12-01 Regular Salaries and Wages	96,307	183,116	190,442	301,466
14-00 Overtime	94	292	1,000	1,000
21-00 FICA Taxes	9,069	15,746	16,982	25,628
22-05 Retirement Contribution - (401A)	12,989	21,571	22,099	33,400
23-00 Health Insurance	24,135	38,038	40,580	65,741
23-01 Disability Insurance	117	229	607	917
23-03 Life Insurance	52	84	218	310
24-00 Workers' Compensation	254	229	207	259
26-00 Matched Annuity (457 Plan)	697	1,931	1,222	2,043
28-00 Gift Cards/Service Awards	50	150	163	225
Total Personal Services	172,149	290,688	304,071	463,525
OPERATING EXPENSES (524)				
31-00 Professional Services	16,197	48,644	-	-
34-00 Other Contractual Services	337,113	241,389	400,000	550,000
40-00 Travel and Per Diem	-	-	500	500
46-00 Repairs and Maintenance	-	225	-	1,000
46-51 IT Repairs and Maintenance	8,732	4,220	30,000	35,000
47-00 Printing and Binding	730	174	200	500
49-00 Other Current Charges and Obligations	11,945	14,770	12,000	15,000
51-00 Office Supplies	983	271	1,000	2,000
52-00 Operating Supplies	20	598	-	1,000
54-00 Publications, Subscriptions, & Memberships	-	979	1,500	2,500
55-00 Training	-	-	1,000	2,000
56-00 Small Tools and Minor Equipment	379	1,934	-	-
Total Operating Expenses	376,099	313,204	446,200	609,500
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	548,248	603,892	750,271	1,073,025

Note: 25% of Community Development Director and Chief Planner Salary is allocated to the Building Safety division.

Fund: Equipment Replacement
Division: Code Compliance
Program: Protective Inspections

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		- _____
	Total		- =====

Fund: Equipment Replacement (302)
Division: Code Compliance (0222)
Program: Protective Inspections (524)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
CAPITAL OUTLAY TOTAL	23,723	-	-	-
DIVISION TOTAL	<u>23,723</u>	<u>-</u>	<u>-</u>	<u>-</u>



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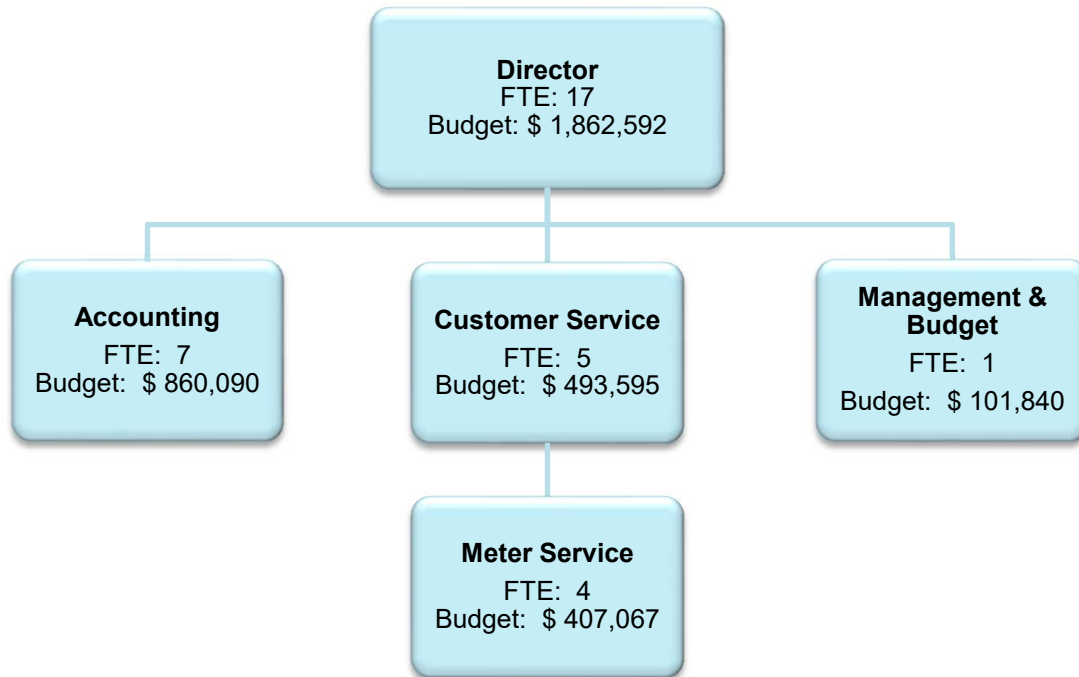
FINANCE DEPARTMENT



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FINANCE DEPARTMENT

Carol A. Conroy, Finance Director



Primary Finance Department activities include:

Accounting

- Process and maintain City-wide financial data per Government Generally Accepted Accounting Principles (GAAP) and State of Florida Statutes and Administrative Code.
- Produce the City's Annual Comprehensive Financial Report (ACFR) and coordinate the annual financial audits of the City.
- Process the City's payroll and related reporting, administer accounts payable, record cash receipts, prepare deposits, and generate and maintain capital asset records.
- Oversee City-wide grant compliance, reconcile all grant expenditures to the general ledger to ensure complete, accurate grant reporting, coordinate the single audit examination, and prepare the Schedule of Expenditures of Federal Awards.
- Oversee the City's debt and treasury operations.
- Ensure City-wide compliance with financial policies and procedures in order to maintain strong internal controls to reduce the risk of fraud.
- Provide quality customer service in order to meet the needs of internal and external customers.
- Maintain up to date vendor information.

Management & Budget

- Prepare the City's annual budget with input from each department and administer budget amendments and transfers during the year.
- Monitor expenditures throughout the year to ensure compliance with the Commission approved budget.
- Develop and manage special projects identified by the City Manager.
- Develop benchmarks, monitor methods for performance measurement, and make reports thereon.

Customer Service

- Assist utility customers with service applications, payments, billing questions, and other service issues.
- Ensure accurate, timely billing and collection of City utility revenues.
- Oversee the field work of meter service personnel.
- Process all cash receipts for the City.

Meter Services

- Process data upload for bill processing.
- Perform customer hookup, disconnect, meter maintenance services, take initial and final reads for utility for utility billing, and trouble shoot meters and radios based on AMI error reports.
- Manually read meters when needed.
- Install and program radios on meters.

KEY PERFORMANCE INDICATOR

Indicator	City Goal*	City Objective*	FY 2023 Required	FY 2022 Required	FY 2021 Achieved	Variance
Accounting:						
Monthly closing of general ledger completed within 5 days of new month	Goal #2	Objective 3	100%	100%	100%	-
Management & Budget:						
Budgetary Analysis Completed Monthly	Goal #2	Objective 4	> 80%	> 80%	100%	20%↑
Customer Service:						
Number of Customers Receiving Bills	Goal #1	Objective 1	> 90%	> 80%	100%	20%↑
Meter Service:						
Number of Service Orders Completed per Year	Goal #2	Objective 7	> 80%	> 80%	94%	14%↑

* Refer to Fiscal Year 2023 Goals and Objectives pp 5-8.

BUDGET RESOURCE SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	Personnel FT / PT
GENERAL FUND:							
Accounting	742,012	118,078	-	-	-	860,090	7 -
Management & Budget	96,565	5,275	-	-	-	101,840	1 -
WATER AND SEWER FUND:							
Customer Service	356,118	137,477	-	-	-	493,595	5 -
Meter Service	274,014	102,634	30,419	-	-	407,067	4 -
TOTALS	1,468,709	363,464	30,419	-	-	1,862,592	17 -

Narrative for Additional New (AN) Capital Outlay Items:

Water and Sewer Fund - Meter Service

Pickup Truck - (\$30,419)

Significant Expenditure Changes (10% and higher with minimum value of \$5,000):

General Fund - Accounting

23-00 Increase to match anticipated health insurance costs.

Water and Sewer Fund - Meter Service

23-00 Increase to match anticipated health insurance costs.

46-51 Increase due to addition of customer portal.

52-10 Decrease due to customer portal purchase budgeted in FY22.

55-00 Decrease due to customer portal training budgeted in FY22.

Fund: General
Division: Accounting
Program: Financial and Administrative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
304	Finance Director	1	1	1
211	Accounting Manager	1	1	1
139/142	Accountant/Senior Accountant	2	2	2
131/135	Payroll Specialist I/II	1	1	1
133	Fiscal Projects Coordinator	-	1	1
130	Junior Accountant	1	1	1
	Total	<u>6</u>	<u>7</u>	<u>7</u>
	Full-Time	6	7	7
	Part-Time	-	-	-
	Total FTE's			7

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u>-</u>

Fund: General (001)
Division: Accounting (0130)
Program: Financial and Administrative (513)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
PERSONAL SERVICES				
11-00 Executive Salaries	128,014	129,148	132,178	140,628
12-01 Regular Salaries and Wages	259,537	247,673	376,254	395,825
12↔ Regular Salaries and Wages-Miscellaneous Pays	856	540	-	-
14-00 Overtime	314	101	2,000	2,000
21-00 FICA Taxes	29,297	28,733	39,048	41,192
22-05 Retirement Contribution - (401A)	40,577	39,264	53,409	56,363
23-00 Health Insurance	45,532	49,954	74,916	87,654
23-01 Disability Insurance	694	701	1,396	1,473
23-02 Supplemental Pay - Health Insurance Waiver	2,386	1,207	1,200	1,200
23-03 Life Insurance	147	130	465	466
24-00 Workers' Compensation	517	439	476	416
26-00 Matched Annuity (457 Plan)	10,834	12,916	15,860	14,445
28-00 Gift Cards/Service Awards	350	250	350	350
Total Personal Services	519,055	511,056	697,552	742,012
OPERATING EXPENSES				
32-00 Accounting and Auditing	87,347	81,723	101,800	100,317
34-00 Contractual Services	7,500	67,978	-	-
40-00 Travel and Per Diem	315	52	5,770	5,411
42-00 Freight & Postage	-	-	100	100
46-00 Repairs and Maintenance	-	-	100	100
47-00 Printing and Binding	728	1,319	1,825	2,225
49-00 Other Current Charges and Obligations	780	780	1,130	1,130
51-00 Office Supplies	1,912	1,327	2,100	2,100
52-00 Operating Supplies	145	58	300	300
54-00 Publications, Subscriptions, & Memberships	1,136	801	1,221	1,265
55-00 Training	1,633	600	5,055	4,630
56-00 Small Tools and Minor Equipment	45	242	500	500
Total Operating Expenses	101,541	154,880	119,901	118,078
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	620,596	665,936	817,453	860,090

Fund: General
Division: Management & Budget
Program: Financial and Administrative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
139/142	Budget Accountant/Senior Budget Accountant	1	1	1
	Total	1	1	1
	Full-Time	1	1	1
	Part-Time	-	-	-
	Total FTE's			1

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: General (001)
Division: Management & Budget (0152)
Program: Financial and Administrative (513)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	57,993	58,535	62,497	66,638
14-00 Overtime	681	22	500	500
21-00 FICA Taxes	4,594	4,597	4,819	5,136
22-05 Retirement Contribution - (401A)	5,867	5,856	6,250	6,664
23-00 Health Insurance	-	813	12,486	14,609
23-01 Disability Insurance	121	143	172	183
23-02 Supplemental Pay - Health Insurance Waiver	1,214	1,121	-	-
23-03 Life Insurance	30	30	67	67
24-00 Workers' Compensation	66	60	59	52
26-00 Matched Annuity (457 plan)	-	79	2,500	2,666
28-00 Gift Cards/Service Awards	50	50	50	50
Total Personal Services	70,616	71,306	89,400	96,565
OPERATING EXPENSES				
34-00 Contractual Services	-	-	-	-
40-00 Travel and Per Diem	-	63	1,000	1,000
47-00 Printing and Binding	1,635	1,365	2,000	2,000
49-00 Other Current Charges	484	484	500	500
51-00 Office Supplies	382	304	500	500
52-00 Operating Supplies	-	-	25	25
54-00 Publications, Subscriptions, & Memberships	339	200	200	200
55-00 Training	2,387	1,508	1,000	1,000
56-00 Small Tools and Minor Equipment	-	32	50	50
Total Operating Expenses	5,226	3,956	5,275	5,275
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	75,842	75,262	94,675	101,840

Fund: Water and Sewer
Division: Customer Service
Program: Financial and Administrative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
204	Customer Service Supervisor	1	1	1
128	Billing Specialist	1	1	1
125	Assistant Billing Specialist/Senior CSR	1	1	1
120/123	Customer Service Representative I/II	2	2	2
	Total	5	5	5
	Full-Time	5	5	5
	Part-Time	-	-	-
	Total FTE's			5

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: Water and Sewer (401)
Division: Customer Service (0133)
Program: Financial and Administrative (513)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	237,674	253,117	254,664	244,617
12-↔ Regular Salaries and Wages-Miscellaneous Pays	5,614	3,353	3,494	1,995
14-00 Overtime	546	2,431	2,000	1,000
16-↔ Comp Absences	4,188	(652)	-	-
21-00 FICA Taxes	17,691	18,541	19,902	18,942
22-05 Retirement Contribution - (401A)	24,384	25,848	25,666	24,539
23-00 Health Insurance	66,106	82,589	62,430	58,436
23-01 Disability Insurance	524	582	699	672
23-02 Supplemental Pay - Health Insurance Waiver	-	-	-	1,200
23-03 Life Insurance	119	125	291	288
24-00 Workers' Compensation	290	250	238	190
26-00 Matched Annuity (457 Plan)	3,911	4,524	6,988	3,989
28-00 Gift Cards/Service Awards	300	250	250	250
Total Personal Services	361,347	390,958	376,622	356,118
OPERATING EXPENSES				
34-00 Contractual Services	27,120	27,836	28,335	28,757
40-00 Travel and Per Diem	-	-	-	-
42-00 Freight & Postage	75,138	67,470	70,500	75,520
46-00 Repairs and Maintenance	5,200	-	200	200
47-00 Printing and Binding	24,323	15,974	25,000	25,000
49-00 Other Current Charges and Obligations	1,519	1,203	1,500	1,500
51-00 Office Supplies	3,070	1,082	4,000	2,000
52-00 Operating Supplies	92	125	2,000	2,000
54-00 Publications, Subscriptions, & Memberships	-	-	-	-
55-00 Training	-	119	3,000	1,500
56-00 Small Tools and Minor Equipment	298	563	2,000	1,000
Total Operating Expenses	136,760	114,372	136,535	137,477
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	498,107	505,330	513,157	493,595

Fund: Water and Sewer
Division: Meter Service
Program: Financial and Administrative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
130	Meter Service Supervisor	1	1	1
116/119	Meter Service Worker/Meter Service Technician	<u>2</u>	<u>3</u>	<u>3</u>
	Total	<u>3</u>	<u>4</u>	<u>4</u>
	Full-Time	3	4	4
	Part-Time	-	-	-
	Total FTE's			4

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-22	Pickup Truck	002302	(AN)	<u>30,419</u>
	Total			<u>30,419</u>

Fund: Water and Sewer (401)
Division: Meter Service (0135)
Program: Financial and Administrative (513)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	108,564	179,138	148,092	158,835
14-00 Overtime	484	2,443	20,500	20,500
16-↔ Comp Absences	3,940	3,873	-	-
21-00 FICA Taxes	7,991	13,431	12,897	13,719
22-05 Retirement Contribution - (401A)	10,316	11,569	16,859	17,933
23-00 Health Insurance	30,704	39,778	49,944	58,436
23-01 Disability Insurance	211	206	407	436
23-02 Supplemental Pay - Health Insurance Waiver	-	-	-	-
23-03 Life Insurance	57	65	197	209
24-00 Workers' Compensation	129	124	139	123
25-00 Unemployment Compensation		1,602	-	-
26-00 Matched Annuity (457 Plan)	3,062	3,180	3,349	3,623
28-00 Gift Cards/Service Awards	200	300	200	200
Total Personal Services	165,658	255,709	252,584	274,014
OPERATING EXPENSES				
31-00 Professional Services	-	260	20,000	-
34-00 Other Contractual Services	132,248	-	-	-
40-00 Travel and Per Diem	-	-	200	200
42-00 Freight & Postage Service	115	4,694	100	100
46-00 Repairs and Maintenance	6,895	4,513	10,000	10,000
46-51 IT Repairs and Maintenance	-	-	56,796	64,634
47-00 Printing and Binding	2,240	3,739	2,000	3,000
51-00 Office Supplies	-	24	-	500
52-00 Operating Supplies	5,940	16,531	10,000	10,000
52-10 Operating Supplies - Software	-	-	90,000	7,200
55-00 Training	-	-	11,000	6,000
56-00 Small Tools and Minor Equipment	-	72	1,000	1,000
Total Operating Expenses	147,438	29,833	201,096	102,634
CAPITAL OUTLAY TOTAL	-	-	-	30,419
DIVISION TOTAL	313,096	285,542	453,680	407,067



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NON-DEPARTMENTAL

Non-Departmental

The division for non-departmental expenditures captures those City-wide expenses that do not lend themselves readily for allocation to a specific department/division. The types of items budgeted as non-departmental include:

- Equipment, building, and general liability insurance.
- Debt service payments for most governmental and enterprise fund debt issues.
- Contingency Reserve available for significant unplanned expenses.
- Transfers between funds.

BUDGET RESOURCE SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	Personnel FT / PT
GENERAL FUND	-	395,976	-	-	2,614,875	3,010,851	- -
STRMWTR UTIL FUND	-	-	-	-	340,452	340,452	- -
COMMUNITY REDEVELOPMENT AGCY	-	-	-	-	162,213	162,213	- -
INFRAST SURTAX FUND	-	-	-	1,154,096	-	1,154,096	- -
SOLID WASTE FUND	-	-	-	-	184,213	184,213	- -
BUILDING SAFETY FUND	-	-	-	-	64,716	64,716	- -
DEBT SERVICE FUND	-	-	-	3,600,099	-	3,600,099	- -
EQUIP REPL FUND	-	-	-	-	-	-	- -
CAPITAL IMPROV. FUND	-	-	-	-	-	-	- -
PARKS MASTER PLAN	-	-	-	-	-	-	- -
WATER AND SWR FUND	-	1,124,614	13,700	926,601	7,457,882	9,522,797	- -
TOTALS	-	1,520,590	13,700	5,680,796	10,824,351	18,039,437	- -

Narrative for Additional New (AN) Capital Outlay Items:

Water and Sewer

Intangible/Spectrum Lease - (\$13,700)

Significant Expenditure Changes (10% and higher with minimum value of \$5,000):

General Fund

- 31-00 Decrease to match anticipated expenditures.
- 45-00 Decrease to match anticipated expenditures.
- 45-01 Decrease to match anticipated expenditures.
- 45-02 Decrease to match anticipated expenditures.
- 49-00 Increase to match anticipated expenditures.
- 91-45 Decrease due to self sufficiency of golf course.

Stormwater Fund

- 91-10 Increase due to higher overhead calculation.

Community Redevelopment Agency Fund

- 91-10 Increase due to higher overhead calculation.

Infrastructure Surtax Fund

- 72-02 Decrease to reflect actual interest payments.

Solid Waste Fund

- 91-10 Decrease due to lower activity in overhead calculation.

Debt Service Fund

- 71-30 Increase to reflect principal payment on increased bond funding.
- 72-25 Decrease to reflect actual interest payment.
- 72-30 Increase to reflect interest payment on increased bond funding.
- 72-31 Increase to reflect first interest payment.
- 72-32 Decrease to reflect actual interest payment.

Parks Master Plan Fund

- 91-21 Decrease due to reallocating Parks City Bond to Debt Service Fund.

Water and Sewer

- 31-00 Decrease to match anticipated expenditures.
- 45-02 Decrease to match anticipated expenditures.
- 49-00 Increase due to water testing for COVID-19.
- 71-06 Decrease to reflect principal payoff.
- 71-10 Decrease to reflect principal payoff.
- 72-06 Decrease to reflect final interest payment.
- 58-00 Increase due to budgeting in Contingency Reserve.

Fund: General
Division: Non-Departmental
Program: Other General Government

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		- =====

Fund: General (001)
Division: Non-Departmental (0190)
Programs: Other General Government (519)
 Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
OPERATING EXPENDITURES (519)				
31-00 Professional Services	76,571	50,404	150,000	52,000
42-00 Freight & Postage	14,932	18,714	22,100	22,100
43-00 Utility Services	468	453	500	550
44-00 Rentals & Leases	3,846	3,846	4,000	4,076
45-00 Insurance Premium/General Liab/Auto Property	160,364	198,703	250,000	190,000
45-01 Insurance Deductible/Workers Comp	86,155	68,866	100,000	50,000
45-02 Insurance Deductible/Property and Casualty	55,587	31,898	40,000	30,000
47-00 Printing and Binding	-	432	800	1,000
48-00 Promotional Activities	-	-	-	-
49-00 Other Current Charges and Obligations	26,074	25,568	34,000	44,250
51-00 Office Supplies	647	519	1,000	1,500
52-00 Operating Supplies	-	-	500	500
58-00 Contingency Reserve	-	-	-	-
Total Operating Expenses	424,644	399,403	602,900	395,976
INTERFUND TRANSFERS (581)				
91-12 Transfer to Street Light Fund (120)	12,200	12,444	12,693	12,947
91-16 Transfer to CRA Fund (113)	474,822	492,989	478,548	536,810
91-18 Transfer to Solid Waste Fund (118)	-	-	-	200,000
91-21 Transfer to Debt Service Fund (201)	865,901	1,044,261	1,757,174	1,865,118
91-35 Transfer to Capital Improvement Fund (305)	10,385	447,216	-	-
91-45 Transfer to Casselberry Golf Club (405)	95,752	62,380	107,406	-
Total Other Uses	1,459,060	2,059,290	2,355,821	2,614,875
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	1,883,704	2,458,693	2,958,721	3,010,851

Fund: Stormwater Utility
Division: Non-Departmental
Program: Interfund Transfers

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		- -----

Fund: Stormwater Utility (110)
Division: Non-Departmental (0190)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
INTERFUND TRANSFERS (581)				
91-10 Transfer to General Fund	322,319	262,830	155,025	209,845
91-21 Transfer to Debt Service Fund (201)	-	53,790	125,633	130,607
91-35 Transfer to Capital Improvement Fund (305)	10,383	-	-	-
Total Other Uses	332,702	316,620	280,658	340,452
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	332,702	316,620	280,658	340,452

Fund: Multi Modal Impact Fee Trust
Division: Non-Departmental
Program: Other General Government

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		- -----

Fund: Multi Modal Impact Fee Trust (111)
Division: Non-Departmental (0190)
Program: Other General Government (519)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
OPERATING EXPENDITURES (519)				
31-00 Professional Services	74	282	-	-
Total Other Uses	74	282	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	74	282	-	-

Fund: Community Redevelopment Agency
Division: Non-Departmental
Program: Interfund Transfers

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		- =====

Fund: Community Redevelopment Agency (113)
Division: Non-Departmental (0190)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
INTERFUND TRANSFERS (581)				
91-10 Transfer to General Fund	1,367,463	79,098	89,331	162,213
Total Other Uses	1,367,463	79,098	89,331	162,213
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	<u>1,367,463</u>	<u>79,098</u>	<u>89,331</u>	<u>162,213</u>

Fund: Infrastructure Sales Surtax Fund
Division: Non-Departmental
Program: Road & Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>
	No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		- =====

Fund: Infrastructure Sales Surtax Fund	(114)
Division: Non-Departmental	(0190)
Program: Road & Street Facilities	(541)
Debt Service	(517)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
OPERATING EXPENDITURES (541)				
31-00 Professional Services	13,322	9,196	-	-
Total Operating Expenses	13,322	9,196	-	-
DEBT SERVICE (517)				
71-02 Principal - Sales Surtax Revenue Note 2015	1,043,000	1,062,000	1,082,000	1,102,000
72-02 Interest - Sales Surtax Revenue Note 2015	111,601	92,130	72,298	52,096
Total Debt Service	1,154,601	1,154,130	1,154,298	1,154,096
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	<u>1,167,923</u>	<u>1,163,326</u>	<u>1,154,298</u>	<u>1,154,096</u>

Fund: Tree Replacement
Division: Non-Departmental
Program: Other General Government

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: Tree Replacement (115)
Division: Non-Departmental (0190)
Program: Other General Government (519)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
OPERATING EXPENDITURES (519)				
31-00 Professional Services	47	176	-	-
Total Other Uses	<u>47</u>	<u>176</u>	<u>-</u>	<u>-</u>
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	<u><u>47</u></u>	<u><u>176</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

Fund: Solid Waste
Division: Non-Departmental
Program: Interfund Transfers

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

**Account
Number**

Item

**Project
Number**

Amount

No Capital Outlay planned.

-

Total

-

Fund: Solid Waste (118)
Division: Non-Departmental (0190)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
INTERFUND TRANSFERS (581)				
91-10 Transfer to General Fund	248,316	214,551	204,709	184,213
Total Other Uses	248,316	214,551	204,709	184,213
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	<u>248,316</u>	<u>214,551</u>	<u>204,709</u>	<u>184,213</u>

Fund: Building Safety
Division: Non-Departmental
Program: Interfund Transfers

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

**Account
Number**

Item

**Project
Number**

Amount

No Capital Outlay planned.

-

Total

-

Fund: Building Safety	(119)
Division: Non-Departmental	(0190)
Program: Protective Inspections	(524)
Program: Interfund Transfers	(581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
INTERFUND TRANSFERS (581)				
91-10 Transfer to General Fund	76,394	67,643	66,066	64,716
Total Other Uses	76,394	67,643	66,066	64,716
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	<u>76,394</u>	<u>67,643</u>	<u>66,066</u>	<u>64,716</u>

Fund: Debt Service
Division: Non-Departmental
Program: Debt Service

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		- =====

Fund: Debt Service (201)
Division: Non-Departmental (0190)
Programs: Debt Service (517)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
DEBT SERVICE (517)				
71-25 Principal - Sales Tax Revenue Bond 2011A	535,000	565,000	595,000	595,000
71-28 Principal - Taxable Sausalito Note Series 2019	122,637	149,042	153,678	158,457
71-29 Principal - Public Works Complex	-	212,669	460,918	501,663
71-30 Principal - Parks Master Plan	-	-	230,000	675,000
71-32 Principal - Brightwater Property	-	-	350,000	350,000
72-25 Interest - Sales Tax Revenue Bond 2011A	138,638	121,543	103,891	85,781
72-28 Interest - Taxable Sausalito Note Series 2019	43,164	47,301	42,666	37,887
72-29 Interest - Public Works Complex	-	120,810	317,962	308,053
72-30 Interest - Parks Master Plan	-	-	167,849	642,087
72-31 Interest - PD Complex	-	-	112,500	219,000
72-32 Interest - Brightwater Property	-	-	49,000	27,171
Total Debt Service	839,439	1,216,365	2,583,464	3,600,099
DIVISION TOTAL	839,439	1,216,365	2,583,464	3,600,099

Fund: Equipment Replacement
Division: Non-Departmental
Program: Interfund Transfers

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		- -----

Fund: Equipment Replacement	(302)
Division: Non-Departmental	(0190)
Program: Debt Service	(517)
Interfund Transfers	(581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
DEBT SERVICE (517)				
73-00 Other Debt Service Cost	250	-	-	-
Total Debt Service	250	-	-	-
INTERFUND TRANSFERS (581)				
91-10 Transfer to General Fund	-	150,000	150,000	-
Total Other Uses	-	150,000	150,000	-
CAPITAL OUTLAY TOTAL	-	15,700	-	-
DIVISION TOTAL	250	165,700	150,000	-

Fund: Capital Improvement
Division: Non-Departmental
Program: Other General Government

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		- -----

Fund: Capital Improvement	(305)
Division: Non-Departmental	(0190)
Program: Debt Service	(517)
Other General Government	(519)

**DIVISION EXPENDITURE DETAIL
(All Object Codes)**

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
DEBT SERVICE (517)				
73-00 Other Debt Service Cost	-	75,000	-	-
Total Debt Service	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>-</u>
OPERATING EXPENDITURES (519)				
31-00 Professional Services	8	9	-	-
Total Operating Expenses	<u>8</u>	<u>9</u>	<u>-</u>	<u>-</u>
 CAPITAL OUTLAY TOTAL	 218,545	 3,498,109	 -	 -
 DIVISION TOTAL	 <u>218,553</u>	 <u>3,573,118</u>	 <u>-</u>	 <u>-</u>

Fund: Capital Improvement
Division: Non-Departmental
Program: Water-Sewer Combination Services

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		- -----

Fund: Capital Improvement (305)
Division: Non-Departmental (0190)
Programs: Water-Sewer Combination Services (536)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
CAPITAL OUTLAY TOTAL	218,545	2,564,846	-	-
DIVISION TOTAL	<u>218,545</u>	<u>2,564,846</u>	<u>-</u>	<u>-</u>

Fund: Parks Master Plan
Division: Non-Departmental
Program: Interfund Transfers

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		- =====

Fund: Parks Master Plan	(307)
Division: Non-Departmental	(0190)
Program: Debt Service	(517)
Interfund Transfers	(581)

**DIVISION EXPENDITURE DETAIL
(All Object Codes)**

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
DEBT SERVICE (517)				
73-00 Other Debt Service Cost	-	59,000	-	-
Total Debt Service	<u>-</u>	<u>59,000</u>	<u>-</u>	<u>-</u>
INTERFUND TRANSFERS (581)				
91-21 Transfer to Debt Service Fund (201)	-	-	397,849	-
Total Other Uses	<u>-</u>	<u>-</u>	<u>397,849</u>	<u>-</u>
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	<u><u>-</u></u>	<u><u>59,000</u></u>	<u><u>397,849</u></u>	<u><u>-</u></u>

Fund: Water and Sewer
Division: Non-Departmental
Program: Water-Sewer Combination Services

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
68.00	Intangible/Spectrum Lease	002301	(AN)	<u>13,700</u>
	Total			<u><u>13,700</u></u>

Fund: Water and Sewer	(401)
Division: Non-Departmental	(0190)
Programs: Water-Sewer Combination Services	(536)
Debt Service	(517)
Interfund Transfers	(581)
Other Physical Environment	(539)

**DIVISION EXPENDITURE DETAIL
(All Object Codes)**

Division/Detail	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
OPERATING EXPENDITURES (536)				
26-26 OPEB Obligation	21,890	31,090	-	-
31-00 Professional Services - Water/Sewer Comb Svcs	36,948	40,935	50,000	30,000
31-04 Professional Services	-	-	25,000	25,000
34-05 Contractual Services - Collection Agency	6,126	9,329	9,000	8,000
41-00 Communications	1,439	1,745	2,000	33,130
44-04 Lease Principal	-	-	-	12,359
44-05 Lease Interest	-	-	-	2,125
45-00 Insurance Premium/Gen Liab/Property/Auto	164,114	202,447	225,000	230,000
45-01 Insurance Deductible/Workers' Comp	8,705	6,754	25,000	25,000
45-02 InsuranceDeductible/Property and Casualty	21,776	14,053	29,000	17,500
46-00 Repairs and Maintenance	-	-	1,000	1,000
46-51 IT Repairs and Maintenance	18,779	24,606	24,000	25,500
48-00 Promotional Activities	-	-	-	-
49-00 Other Current Charges and Obligations	137,614	152,470	165,000	215,000
52-10 IT Operating Supplies	-	-	-	-
56-00 Small Tools and Minor Equipment	-	1,770	-	-
58-00 Contingency Reserve	-	-	-	500,000
59-00 Bad Debt Expense	89,410	105,107	-	-
Total Operating Expenses	506,801	590,306	555,000	1,124,614
DEBT SERVICE (517)				
71-06 Principal - SRF - Reclam- Facility/Expansion 2002	-	-	173,485	88,732
71-10 Principal - SRF - Reuse Allowance 2002	-	-	16,675	8,529
71-46 Principal - FDEP - DW590301 Water Quality	-	-	157,120	161,068
71-50 Principal - UT System Note Series 2019	-	-	480,000	490,000
72-06 Interest - SRF - Reclam- Facility/Expansion 2002	15,423	10,360	6,685	677
72-10 Interest - SRF - Reuse Allowance 2002	1,482	996	642	65
72-45 Interest - Utility Refunding Note 2011	18,394	-	-	-
72-46 Interest - FDEP DW590301 Water Quality	53,943	50,144	48,047	44,099
72-50 Interest - UT System Note Series 2019	125,112	147,447	142,816	133,431
73-00 Other Debt Service Cost	60,500	-	-	-
Total Debt Service	274,854	208,947	1,025,470	926,601
INTERFUND TRANSFERS (581)				
91-01 Transfer to General Fund (Return Policy)	1,495,367	1,538,953	1,564,041	1,666,271
91-02 Transfer to General Fund (Allocated Overhead)	2,167,792	2,178,461	2,422,817	2,516,324
91-21 Transfer to Debt Service Fund (201)	-	118,318	276,347	287,287
91-35 Transfer to Capital Improvement Fund (305)	10,385	-	-	-
94-02 Transfer to Renewal & Replacement (402)	3,626,703	5,598,896	2,900,948	2,988,000
Total Interfund Transfers	7,300,247	9,434,628	7,164,153	7,457,882

Fund: Water and Sewer	(401)			
Division: Non-Departmental	(0190)			
Programs: Water-Sewer Combination Services	(536)			
Debt Service	(517)			
Interfund Transfers	(581)			
Other Physical Environment	(539)			
OTHER USES (536)				
93-00 Interest Expense	8,469	293	-	-
95-00 Depreciation Expense	2,224,721	2,248,608	-	-
Total Other Uses	2,233,190	2,248,901	-	-
OTHER USES (539)				
97-00 Amortization Expense	352,502	376,589	-	-
Total Debt Service	352,502	376,589	-	-
CAPITAL OUTLAY TOTAL	-	-	-	13,700
DIVISION TOTAL	10,667,594	12,859,371	8,744,623	9,522,797



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Fund: Renewal/Replacement
Division: Non-Departmental
Program: Water Sewer Comb Svcs

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>
	No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Renewal/Replacement (402)
Division: Non-Departmental (0190)
Program: Water Sewer Comb Svcs (536)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
OPERATING EXPENDITURES				
31-00 Professional Services	1,419	4,957	-	-
Total Other Uses	<u>1,419</u>	<u>4,957</u>	<u>-</u>	<u>-</u>
OTHER USES				
95-00 Depreciation Expense	259,740	359,483	-	-
Total Other Uses	<u>259,740</u>	<u>359,483</u>	<u>-</u>	<u>-</u>
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	<u><u>261,159</u></u>	<u><u>364,440</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

Fund: Capital Improvement
Division: Non-Departmental
Program: Water Sewer Comb Svcs

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		<u>-</u>

Fund: Capital Improvement (403)
Division: Non-Departmental (0190)
Program: Water Sewer Comb Svcs (536)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
OPERATING EXPENDITURES (536)				
31-00 Professional Services	4,802	4,998	-	-
Total Operating Expenses	4,802	4,998	-	-
OTHER USES				
95-00 Depreciation Expense	494,101	490,965	-	-
Total Other Uses	494,101	490,965	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	498,903	495,963	-	-

Fund: Casselberry Golf Club
Division: Non-Departmental
Program: Water Sewer Comb Svcs

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		- =

Fund: Casselberry Golf Club (405)
Division: Non-Departmental (0190)
Program: Water Sewer Comb Svcs (536)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
OTHER USES				
95-00 Depreciation Expense	58,082	92,145	-	-
Total Other Uses	58,082	92,145	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	58,082	92,145	-	-



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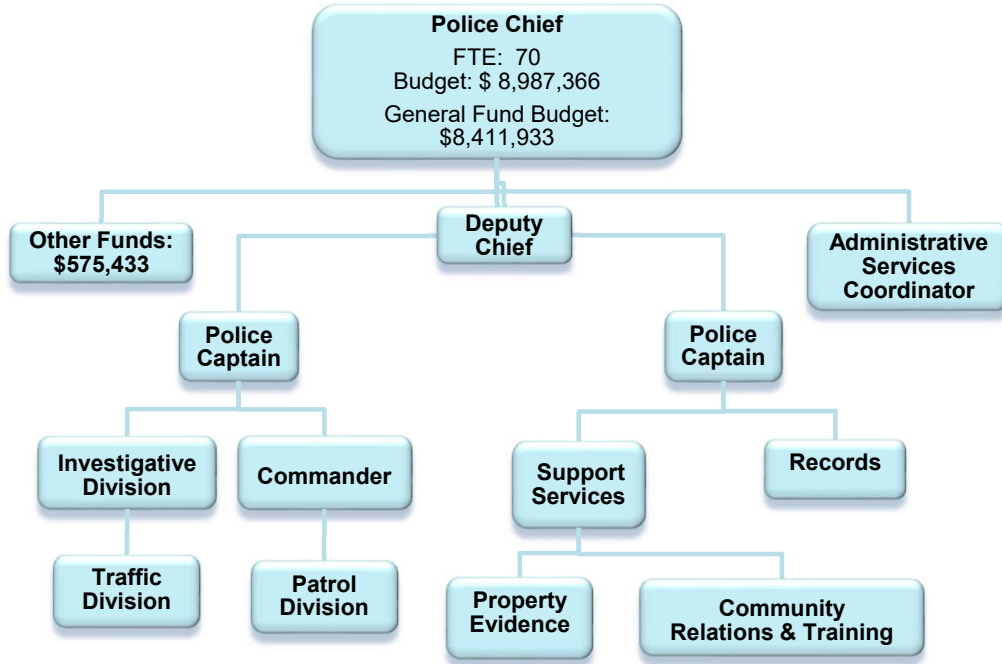
POLICE DEPARTMENT



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POLICE DEPARTMENT

Larry D. Krantz, Police Chief



Primary Police Department activities include:

- Provide City-wide comprehensive law enforcement services to the citizens and business community in accordance with Casselberry Police Department mission statement and Commission for Florida Law Enforcement Accreditation standards.
- Work with the residential and business community by addressing and resolving their concerns and needs in an efficient, effective, and professional manner as a means of maintaining and improving the quality of life within the City of Casselberry.
- Carefully and responsibly manage its financial resources, allowing for accountability to the public and the ability for the Police Department to focus its resources most efficiently and effectively to further enhance the Police Department's objective of meeting its goals along with the concerns of the community.

NOTE: There are no separate divisions within the Police Department for budgeting purposes.

KEY PERFORMANCE INDICATOR

Indicator	City Goal*	City Objective*	FY 2023 Required	FY 2022 Required	FY 2021 Achieved	Variance
Police Department:						
Enhance quality of life by supporting state and local traffic safety campaigns**	Goal #7	Objective 1	100%	100%	100%	-
Work in partnership with the community by participating in public events**	Goal #6	Objective 1	10	8	16	9↑
Improve communication to citizens by providing information on the agency's website and through postings on social media (postings)**	Goal #3	Objective 6	125	160	188	-
Promote the development of professionalism through opportunities for continuing education and training (training entries)**	Goal #3	Objective 1	1000	1000	1718	338↑

* Refer to Fiscal Year 2023 Goals and Objectives pp 5-8.

** Indicators added in FY 22 budget.

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	Personnel FT / PT	
GENERAL FUND:								
Police	6,592,117	1,424,678	-	395,138	-	8,411,933	70	-
PD EDUCATION FUND:	-	25,280	-	-	-	25,280	-	-
MUNICIPAL IMPACT FEE:	-	-	-	-	-	-	-	-
EQUIP. REPLACEMENT:	-	-	550,153	-	-	550,153	-	-
PD COMPLEX CONST:	-	-	-	-	-	-	-	-
TOTALS	<u>6,592,117</u>	<u>1,449,958</u>	<u>550,153</u>	<u>395,138</u>	<u>-</u>	<u>8,987,366</u>	<u>70</u>	<u>-</u>

Narrative for Additional New (AN) Capital Outlay Items:

General Fund - Police Department:

No Additional New Capital planned.

Significant Expenditure Changes (10% and higher with minimum value of \$5,000):

General Fund - Police Department:

15-00	Increase to match anticipated expenditures.
22-01	Decrease to reflect reduced costs due to retirement of FRS employee.
23-00	Increase to match anticipated health insurance costs.
44-03	Decrease to reflect anticipated expenditures.
46-00	Decrease to match anticipated expenditures.
46-51	Increase due to Axon In-Car Camera System
52-00	Increase due to the increase of gasoline cost and other operating supplies.
56-00	Decrease due to one time purchase of shotguns in FY22.

Fund: General
 Division: Police
 Program: Law Enforcement

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
304	Police Chief	1	1	1
217	Deputy Chief	1	1	1
209	Police Captain	2	2	2
204	Police Commander*	-	-	1
PS	Police Sergeant	7	7	7
PC	Police Corporal	7	7	7
PO	Police Officer**	41	41	40
141	Property and Evidence Supervisor	1	-	-
141	Crime Scene/Property Evidence Supervisor	-	1	1
140	Records Supervisor	1	1	1
137	Police Administrative Services Coordinator	1	1	1
131	Police Crime Analyst	1	1	1
131	Elder and Victim Services Coordinator	1	-	-
137	Accreditation and Grants Coordinator	-	1	1
126	Community Service Officer	2	2	2
123	Senior Records Clerk	1	1	1
125	Property and Evidence Technician	1	-	-
128	Crime Scene/Property Evidence Technician	-	1	1
120	Records Clerk	1	1	1
125	Staff Assistant II	1	1	1
	Total	70	70	70
	Full-Time	70	70	70
	Part-Time	-	-	-
	Total FTE's			70

* Position added in FY22 Department reorg.
 ** One position deleted in FY22 Department reorg.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: General (001)
Division: Police (0610)
Program: Law Enforcement (521)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	126,390	129,217	135,381	143,975
12-01 Regular Salaries and Wages	3,192,781	3,447,176	3,638,426	3,980,829
12-06 Wages/CHP #2017UMWX0150	127,940	-	-	-
12-↔ Regular Salaries and Wages-Miscellaneous Pays	91,976	116,879	116,042	117,222
14-00 Overtime	229,113	154,090	250,000	250,000
15-↔ Special Pays	62,461	61,463	57,360	63,240
21-00 FICA Taxes	273,767	288,688	321,087	348,478
21-01 FICA/CHP #2017UMWX0150	9,273	-	-	-
22-01 Retirement Contribution - FRS	96,838	91,645	73,804	61,842
22-02 Retirement Contribution - PFPP	350,453	535,201	530,284	574,628
22-04 Retire/CHP #2017UMWX0150	16,863	-	-	-
22-05 Retirement Contribution - 401A	36,295	33,999	36,515	42,803
23-00 Health Insurance	648,482	717,580	761,646	891,149
23-01 Disability Insurance	5,911	7,048	10,363	11,327
23-02 Supplemental Pay - Health Insurance Waiver	5,621	6,429	4,800	8,400
23-03 Life Insurance	1,540	-	4,148	4,441
23-04 Benefit/CHP #2017UMWX0150	31,698	1,725	-	-
24-00 Workers' Compensation	87,333	83,503	75,795	77,100
25-00 Unemployment Compensation	2,975	393	-	-
26-00 Matched Annuity (457 Plan)	15,582	12,468	16,429	13,283
28-00 Gift Cards/Service Awards	3,200	4,975	3,250	3,400
Total Personal Services	5,416,492	5,692,479	6,035,330	6,592,117
OPERATING EXPENSES				
31-00 Professional Services	405	795	5,000	2,000
34-00 Other Contractual Services	1,204	3,834	9,699	9,750
34-09 Other Contractual Services - Sheriff Dispatch	425,800	444,600	458,000	471,700
40-00 Travel and Per Diem	3,917	4,492	16,586	20,454
42-00 Freight and Postage	222	197	417	426
43-00 Utility Services	69,553	70,198	79,611	81,196
44-00 Rentals and Leases	-	-	200	200
44-01 Rentals and Leases - Financing (Principal)	268,920	351,731	352,509	383,484
44-03 Rentals and Leases - Financing (Interest)	16,938	19,737	20,020	11,654
46-00 Repairs and Maintenance	84,959	78,985	163,172	119,889
46-51 IT Repairs and Maintenance	40,480	41,578	46,500	150,000
47-00 Printing and Binding	1,243	2,660	2,601	2,653
48-00 Promotional Items	16,495	8,019	13,950	14,750
49-00 Other Current Charges and Obligations	3,370	3,842	9,200	10,000
51-00 Office Supplies	10,635	5,109	16,248	14,683
52-00 Operating Supplies	184,604	178,820	287,236	439,188
52-01 Operating Supplies - Grant	13,350	7,760	7,100	12,070
52-17 JAG 2020-VD-BX-0706	32,037	2,277	-	-
54-00 Publications, Subscriptions, & Memberships	2,967	2,689	4,311	4,301
55-00 Training	24,554	9,045	23,020	27,418
56-00 Small Tools and Minor Equipment	42,946	48,136	64,900	44,000
56-02 NIBRS Reserve	320	310	-	-
56-13 2019 JAGC-SEMI-1-N2-125	17,535	-	-	-
56-16 JAG 2019-DJ-BX-0301	10,330	-	-	-
56-17 JAG 2020-DJ-BX-0407	-	10,015	-	-
Total Operating Expenses	1,272,784	1,294,829	1,580,280	1,819,816
CAPITAL OUTLAY TOTAL	65,510	306,942	-	-
DIVISION TOTAL	6,754,786	7,294,250	7,615,610	8,411,933

Fund: Police Education
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		- =

Fund: Police Education (102)
Division: Police (0610)
Program: Law Enforcement (521)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
OPERATING EXPENSES				
40-00 Travel and Per Diem	319	3,377	12,755	13,820
55-00 Training	3,625	5,994	11,555	11,460
Total Operating Expenses	3,944	9,371	24,310	25,280
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	3,944	9,371	24,310	25,280

Fund: Law Enforcement Trust
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		- =====

Fund: Law Enforcement Trust (104)
Division: Police (0610)
Program: Law Enforcement (521)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
OPERATING EXPENSES				
48-00 Promotional Activities	-	-	-	-
49-00 Other Current Charges	1,921	-	-	-
52-00 Operating Supplies	-	-	-	-
52-10 Software	-	-	-	-
56-00 Small Tools and Minor Equipment	-	-	-	-
82-00 Aid to Private Organizations	500	2,000	-	-
Total Operating Expenses	2,421	2,000	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	2,421	2,000	-	-

Fund: Municipal Impact Fee
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		- =====

Fund: Municipal Impact Fee (116)
Division: Police (0610)
Program: Law Enforcement (521)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
OPERATING EXPENSES				
52-00 Operating Supplies	-	1,609	-	-
56-00 Small Tools and Minor Equipment	3,010	8,036	-	-
Total Operating Expenses	3,010	9,645	-	-
CAPITAL OUTLAY TOTAL	34,347	15,354	-	-
DIVISION TOTAL	37,357	24,999	-	-

Fund: Treasury Equity
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		- =

Fund: Treasury Equity (121)
Division: Police (0610)
Program: Law Enforcement (521)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
OPERATING EXPENSES				
52-00 Operating Supplies	11,081	2,891	-	-
56-00 Small Tools and Minor Equipment	45,806	13,325	-	-
Total Operating Expenses	56,887	16,216	-	-
CAPITAL OUTLAY TOTAL	6,492	-	-	-
DIVISION TOTAL	63,379	16,216	-	-

Fund: Justice Equity
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		- ----- =====

Fund: Justice Equity (122)
Division: Police (0610)
Program: Law Enforcement (521)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
OPERATING EXPENSES				
46-00 Repairs and Maintenance	-	2,754	-	-
56-00 Small Tools and Minor Equipment	-	1,779	-	-
Total Operating Expenses	<u>-</u>	<u>4,533</u>	<u>-</u>	<u>-</u>
CAPITAL OUTLAY TOTAL	9,800	-	-	-
DIVISION TOTAL	<u>9,800</u>	<u>4,533</u>	<u>-</u>	<u>-</u>

Fund: Equipment Replacement
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-22	(10) Replacement Vehicles - PD Fleet	002302	(R)	<u>550,153</u>
	Total			<u>550,153</u>

Fund: Equipment Replacement (302)
Division: Police (0610)
Program: Law Enforcement (521)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
CAPITAL OUTLAY TOTAL	462,341	48,306	-	550,153
DIVISION TOTAL	<u>462,341</u>	<u>48,306</u>	<u>-</u>	<u>550,153</u>

Fund: PD Complex Construction
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

**Account
Number**

Item

**Project
Number**

Amount

No Capital Outlay planned.

_____ -

Total

===== -

Fund: PD Complex Construction (303)
Division: Police (0610)
Program: Law Enforcement (521)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
CAPITAL OUTLAY TOTAL	-	-	10,000,000	-
DIVISION TOTAL	-	-	10,000,000	-



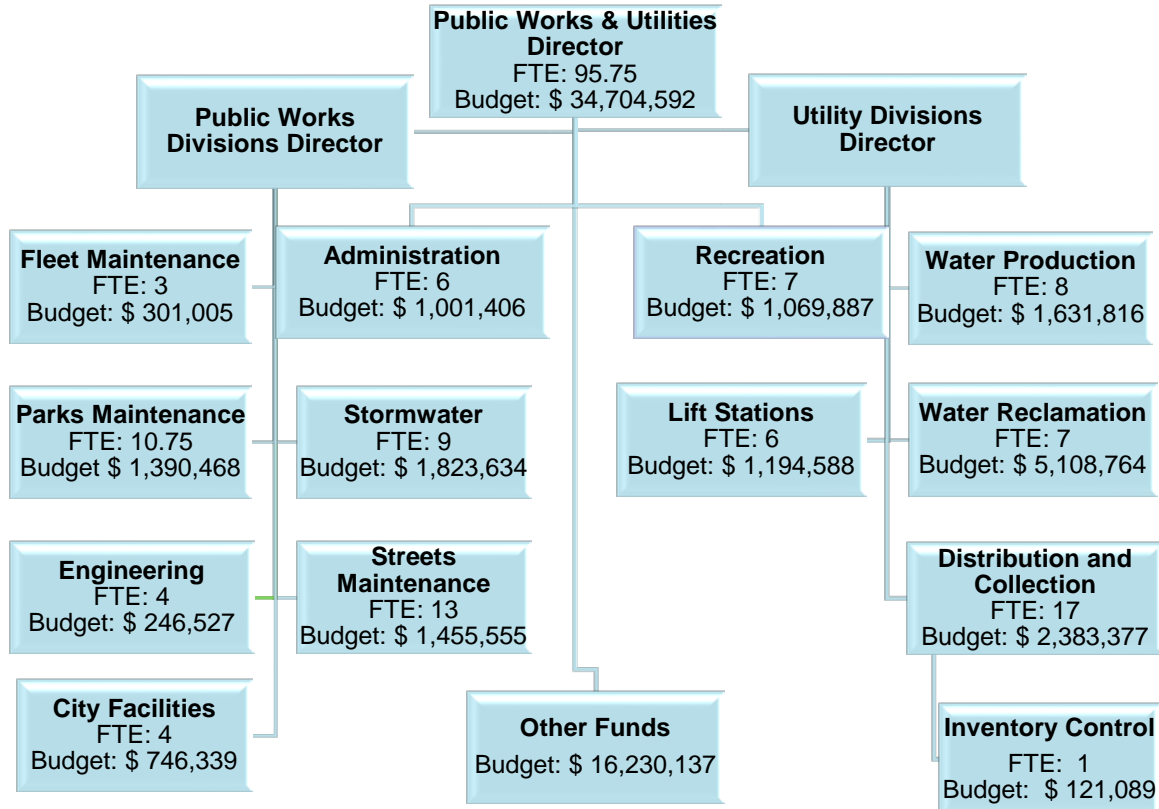
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PUBLIC WORKS & UTILITIES DEPARTMENT

PUBLIC WORKS & UTILITIES DEPARTMENT

Dr. Kelly H. Brock, P.E, Director



Primary Public Works & Utilities Department activities include:

Public Works (Utilities)

- Plan, design, build, operate, and maintain public infrastructure for City residents and utility customers.
- Provide high quality potable water, sanitary sewer, and reclaimed water services.
- Promote water conservation and environmental awareness to the citizens of Casselberry.
- Operate and maintain the water distribution system piping, valve and hydrants; sanitary sewer mains and manholes; reclaimed water distribution system piping and valves; and the pressure force mains from the wastewater pumping (lift) stations.

Stormwater Management

- Provide flood attenuation and surface water quality improvements through adequate stormwater and lake management.

Public Works (General)

- Ensure compliance with environmental regulations through the Florida Department of Environmental Protection, the Environmental Protection Agency and the St. John's River Water Management District.
- Provide planning and construction management for vertical and horizontal projects.
- Manage commercial solid waste and residential collection for the City of Casselberry.
- Maintain roadways, all right-of-way landscaping, water mains, reclaimed water mains, sanitary sewer, force mains, and lift stations.

Parks Maintenance

- Maintain condition of all public grounds, including parks and trails.
- Acquire, develop, and renovate parks, recreational facilities, and open spaces.

City Facilities

- Maintain City facilities, perform renovations, and manage related contracts.

Recreation

- Provide recreational and educational programs and services for people of all ages.
- Offer cultural arts opportunities.
- Enhance the quality of life for Casselberry seniors through programs, education, and fitness.
- Host safe, enjoyable, high-quality events to promote a feeling of community.
- Provide cultural events marketing.

Inventory Control

- Maintain central inventory and distribute supplies to departments.
- Coordinate assembly and delivery of surplus property for auction.

KEY PERFORMANCE INDICATOR

Indicator	City Goal*	City Objective*	FY 2023 Required	FY 2022 Required	FY 2021 Achieved	Variance
Parks Maintenance:						
Total acreage of City-maintained recreation areas and facilities open to the public per 1,000 residents**	Goal #1	Objective 3	3	3.03	3.06	-
Streets Maintenance:						
Miles of public sidewalk inspected annually**	Goal #4	Objective 4	10.5	10.5	5.39	-
Miles of city roads rehabilitated or reconstructed annually**	Goal #4	Objective 4	0.08	0.7	6.72	-
Linear fee of new or improved city-owned sidewalks annually**	Goal #4	Objective 4	675	1814	-	-
Fleet Maintenance:						
Vehicles receiving preventive maintenance annually**	Goal #3	Objective 3	480	480	403	-
City Facilities:						
Annual average City Facility maintenance response time**	Goal #3	Objective 3	1	1	1	-
Stormwater Utility:						
Stormwater drains cleaned annually**	Goal #9	Objective 4	1350	1350	1288	-
Completed construction of projects from the Stormwater & Lakes Management Master Plan**	Goal #5	Objective 3	2580	2580	2192	-
Distribution & Collection:						
Total length of gravity sewer mains lined (LF)**	Goal #9	Objective 1	10000	7000	14847	-
Total number of manholes lined**	Goal #9	Objective 1	10	18	10	-
Total length of force mains replaced (LF)**	Goal #9	Objective 1	6000	0	8217	-
Total length of water main replaced (LF)**	Goal #9	Objective 1	7300	1400	0	-
Water Reclamation:						
Number of sanitary sewer overflow events annually**	Goal #9	Objective 2	3	4	5	-
Water Production:						
Number of precautionary boil water notices issued annually**	Goal #9	Objective 5	0	1	2	-

* Refer to Fiscal Year 2023 Goals and Objectives pp 5-8.

** Indicators added in FY 22 budget.

BUDGET RESOURCE SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	Personnel FT / PT	
GENERAL FUND:								
Parks Maintenance	599,272	730,500	49,000	11,696	-	1,390,468	10	1
Recreation	705,187	364,700	-	-	-	1,069,887	7	-
Engineering	217,827	28,700	-	-	-	246,527	4	-
Streets Maintenance	910,678	449,382	-	95,495	-	1,455,555	13	-
Fleet Maintenance	276,565	24,440	-	-	-	301,005	3	-
City Facilities	240,399	360,075	139,000	6,865	-	746,339	4	-
LOC OPT GAS TX FUND	-	650,054	253,000	-	-	903,054	-	-
STRMWTR UTIL FUND	962,466	598,659	200,000	62,509	-	1,823,634	9	-
INFRASTRUCTURE SURTAX FUND	-	-	2,274,409	-	-	2,274,409	-	-
TREE REPLACEMENT FUND	-	55,000	-	-	-	55,000	-	-
SOLID WASTE FUND	-	2,065,552	-	-	-	2,065,552	-	-
STREET LIGHT FUND	-	448,715	-	-	-	448,715	-	-
EQUIP REPL FUND:								
Parks Maintenance	-	-	-	-	-	-	-	-
Streets Maintenance	-	-	189,401	-	-	189,401	-	-
City Facilities	-	-	20,000	-	-	20,000	-	-
CAPITAL IMPROV. FUND	-	-	-	-	-	-	-	-
PARKS MASTER PLAN FUND	-	-	9,058,092	-	-	9,058,092	-	-
WATER AND SEWER FUND:								
Inventory Control	61,139	9,950	50,000	-	-	121,089	1	-
Administration	965,256	36,150	-	-	-	1,001,406	6	-
Distribution & Coll	1,314,080	855,680	195,539	18,078	-	2,383,377	17	-
Lift Stations	543,170	425,400	38,614	187,404	-	1,194,588	6	-
Water Reclamation	604,264	3,655,500	849,000	-	-	5,108,764	7	-
Water Production	700,566	931,250	-	-	-	1,631,816	8	-
RENEWAL/REPLACEMENT FUND:								
Distribution & Coll	-	-	615,000	-	-	615,000	-	-
Lift Stations	-	-	173,000	-	-	173,000	-	-
Water Reclamation	-	-	-	-	-	-	-	-
Water Production	-	-	200,000	-	-	200,000	-	-
CAPITAL IMPROVEMENT FUND	-	-	-	-	-	-	-	-
GOLF CLUB FUND	-	54,500	98,500	74,914	-	227,914	-	-
TOTALS	8,100,869	11,744,207	14,402,555	456,961	-	34,704,592	95	1

Narrative for Additional New (AN) Capital Outlay Items:

General Fund - Parks

Blower - (\$9,000)

General Fund - Facilities

Floor Scrubbers - (\$13,000)

Equipment Replacement Fund - Facilities

Electric Scissor Lift - (\$20,000)

Parks Master Plan Fund - Parks Maintenance

Wirz Park Improvements - (\$5,005,793)

Dew Drop Park Improvements - (\$2,105,039)

Sunnyside Park Improvements - (\$1,947,260)

Water and Sewer Fund - Inventory Control

Forklift - (\$50,000)

Water and Sewer Fund - Water Reclamation

Intangible/Iron Bridge - (\$849,000)

Casselberry Golf Club Fund - Parks Maintenance

Clubhouse Porch Screen Enclosure - (\$19,000)

Fertilizer Spreader - (\$7,500)

Electric Pump - (\$5,000)

Significant Expenditure Changes (10% and higher with minimum value of \$5,000):

General Fund - Parks Maintenance

- 23-00 Increase to match anticipated health insurance costs.
- 44-01 Decrease due to payoff of capital lease items.
- 46-00 Decrease to match anticipated expenditures.
- 52-00 Increase due to increase in fuel costs and operating supplies.
- 56-00 Decrease to match anticipated expenditures.

General Fund - Recreation

- 23-00 Increase to match anticipated health insurance costs.
- 34-00 Increase in performers fees and food truck inspections.
- 44-00 Increase to match anticipated expenditures for equipment rental, stage, lighting, sound, etc.
- 49-00 Increase to match anticipated expenditures for hotel rooms for performers.

General Fund - Engineering

- 23-00 Increase to match anticipated health insurance costs.
- 31-00 Decrease to match anticipated expenditures.

General Fund - Streets Maintenance

- 23-00 Increase to match anticipated health insurance costs.
- 34-00 Increase due to tree removal services.
- 44-01 Increase due to the addition of one Service Truck and one Bucket Truck.
- 52-00 Increase due to expected fuel cost increases.
- 56-00 Increase due to the purchase of a concrete mixer and concrete/asphalt tools.

General Fund - Fleet Maintenance

- 23-00 Increase to match anticipated health insurance costs.

General Fund - City Facilities

- 12-01 Increase to match anticipated salary increases.
- 23-00 Increase to match anticipated health insurance costs.
- 44-01 Increase due to the addition of one Electric Scissor Lift.
- 46-00 Decrease to match anticipated expenditures.
- 56-00 Increase to match anticipated expenditures for the replacement of drinking fountains.

Local Option Gas Tax Fund - Engineering

- 53-01 Increase to match anticipated expenditures for the replacement of Zone 6 signage.

Stormwater Utility Fund - Stormwater

- 31-00 Decrease Lake Jesup nitrogen removal project.
- 44-01 Decrease due to payoff of capital lease items.
- 46-00 Decrease due to new City Hall roof budgeted in FY22.
- 52-00 Increase to match anticipated expenditures for conservation management and weed control.
- 56-00 Increase to match anticipated expenditures.

Tree Replacement Fund - Streets Maintenance

- 46-15 Decrease to match anticipated expenditures.

Water and Sewer Fund - Inventory Control

23-00 Decrease to match anticipated health insurance cost.

Water and Sewer Fund - Administration

23-00 Increase to match anticipated health insurance costs.

46-00 Increase to match anticipated expenditures for PW Admin Building signage update.

Water and Sewer Fund - Distribution & Collection

23-00 Increase to match anticipated health insurance costs.

12-01 Increase to match anticipated salary increases.

21-00 Increase to match anticipated benefit cost.

22-05 Increase to match anticipated benefit cost.

23-00 Increase to match anticipated health insurance cost.

31-00 Decrease due to Master Plan budgeted in FY22.

34-00 Decrease to match anticipated expenditures.

44-01 Decrease due to payoff of capital lease items.

46-02 Increase to match anticipated expenditures.

53-00 Decrease to match anticipated expenditures.

Water and Sewer Fund - Lift Station

23-00 Increase to match anticipated health insurance costs.

12-01 Increase due to added position and salary increases.

23-00 Increase due to added position and increased health insurance cost.

31-00 Decrease due to Master Plan budgeted in FY22.

43-00 Increase to match anticipated expenditures.

44-03 Decrease to match reduction in interest due.

46-02 Decrease to match anticipated expenditures.

52-04 Decrease to match anticipated expenditures.

Water and Sewer Fund - Water Reclamation

23-00 Increase to match anticipated health insurance costs.

31-00 Decrease due to Master Plan Budgeted in FY22.

49-03 Decrease due to less existing interceptors potentially needing replacement.

Water and Sewer Fund - Water Production

23-00 Increase to match anticipated health insurance cost.

31-00 Decrease due to Master Plan budgeted in FY22.

43-00 Increase to cover Duke Energy cost increases.

46-00 Decrease due to major repair projects completion in FY22.

48-00 Increase due to transfer of Drop Savers Program.

52-00 Increase due to rise in chlorine and corrosion inhibitor costs.

Casselberry Golf Club Fund - Parks Maintenance

44-01 Decrease due to payoff of capital lease items.

46-00 Increase for leveling of trees and fairway compaction.

49-00 Decrease due to golf club management bonus being absorbed within mgmt budget.

Fund: General
Division: Parks Maintenance
Program: Parks & Recreation

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
202	Parks & Facilities Superintendent	1	1	1
121/125	Irrigation Technician/ Irrigation Technician II	3	3	3
130	Lead Parks Maintenance Technician	1	1	1
112/119	Parks Maintenance Worker/Technician	5	5	5
112	Parks Maintenance Worker (PT)	1	1	1
	Total	<u>11</u>	<u>11</u>	<u>11</u>
	Full-Time	10	10	10
	Part-Time	1	1	1
	Total FTE's			10.75

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-35	Blower	002301	(AN)	9,000
62-25	Lake Hodge Park Tennis Court Demolition/Reconstruction	PW2204	(R)	<u>40,000</u>
	Total			<u>49,000</u>

Fund: General (001)
Division: Parks Maintenance (0410)
Program: Parks & Recreation (572)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	355,335	380,506	397,994	411,031
14-00 Overtime	3,882	5,784	10,000	10,000
21-00 FICA Taxes	27,600	29,947	31,212	32,209
22-01 Retirement Contribution - State Plan (FRS)	3,402	6,504	7,428	7,760
22-05 Retirement Contribution - (401A)	32,109	34,531	36,749	37,872
23-00 Health Insurance	62,345	62,852	62,430	73,045
23-01 Disability Insurance	698	762	1,093	1,129
23-02 Supplemental Pay - Health Insurance Waiver	4,218	4,039	5,400	5,400
23-03 Life Insurance	168	180	493	504
24-00 Workers' Compensation	9,748	8,873	9,350	8,658
25-00 Unemployment Compensation	(275)	138	-	-
26-00 Matched Annuity (457 Plan)	8,509	9,180	10,568	11,189
28-00 Gift Cards/Service Awards	600	800	475	475
Total Personal Services	508,339	544,096	573,192	599,272
OPERATING EXPENSES				
31-00 Professional Services	104,257	33,337	-	-
34-00 Other Contractual Services	3,839	4,136	13,000	17,500
40-00 Travel and Per Diem	-	45	2,000	2,000
42-00 Freight & Postage	81	-	-	-
43-00 Utility Services	174,307	174,882	190,000	192,500
44-00 Rentals and Leases	1,130	2,051	2,500	2,500
44-01 Rentals and Leases - Financing (Principal)	39,496	31,842	20,147	11,524
44-03 Rentals and Leases - Financing (Interest)	1,200	749	533	172
46-00 Repairs and Maintenance	289,374	341,354	495,000	421,000
46-01 Repair and Maintenance - Course Maintenance	-	-	20,000	20,000
47-00 Printing and Binding	2,533	46	-	-
48-00 Promotional Activities	-	3,080	4,500	4,500
49-00 Other Current Charges and Obligations	5,606	1,785	500	2,000
51-00 Office Supplies	660	360	250	500
52-00 Operating Supplies	26,372	24,970	28,350	34,500
54-00 Publications, Subscriptions, & Memberships	223	268	1,500	1,500
55-00 Training	375	690	2,000	2,000
56-00 Small Tools and Minor Equipment	15,700	6,737	43,200	30,000
56-01 Memorial Benches	5,536	5,641	-	-
Total Operating Expenses	670,689	631,973	823,480	742,196
CAPITAL OUTLAY TOTAL	1,340,242	1,570,772	40,000	49,000
DIVISION TOTAL	2,519,270	2,746,841	1,436,672	1,390,468

Fund: General
Division: Recreation
Program: Parks & Recreation

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
206	Recreation Manager	1	1	1
204	Recreation Programs & Events Supervisor	1	1	1
125	Staff Assistant II	1	1	1
141	Arts and Marketing Supervisor	1	1	1
125/131	Recreation Specialist / Recreation Programs Coordinator	2	2	2
112	Office Assistant	1	1	1
	Total	<u>7</u>	<u>7</u>	<u>7</u>
	Full-Time	7	7	7
	Part-Time	-	-	-
	Total FTE's			7

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		<u>-</u>

Fund: General (001)
Division: Recreation (0411)
Program: Parks & Recreation (572)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

Division/Detail	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	374,266	371,091	401,094	423,624
12-↔ Regular Salaries and Wages-Miscellaneous Pays	3,038	3,071	3,266	2,600
13-00 Other Salaries and Wages	18,340	52,787	70,000	70,000
14-00 Overtime	4,532	5,388	3,000	3,000
21-00 FICA Taxes	28,745	31,498	36,518	38,191
22-01 Retirement Contribution - State Plan (FRS)	7,884	9,135	10,055	10,686
22-05 Retirement Contribution - (401A)	29,346	28,715	38,116	39,786
23-00 Health Insurance	95,304	97,342	87,402	102,263
23-01 Disability Insurance	728	874	1,101	1,163
23-03 Life Insurance	166	175	433	444
24-00 Workers' Compensation	9,845	8,899	9,423	8,923
25-00 Unemployemnt Compensation	-	416	-	-
26-00 Matched Annuity (457 Plan)	1,046	1,341	2,033	4,157
28-00 Gift Cards/Service Awards	700	350	350	350
Total Personal Services	573,940	611,082	662,791	705,187
OPERATING EXPENSES				
31-00 Professional Services	224	447	1,000	1,000
31-06 Professional Services/Culture and Recreation	4,390	2,550	12,000	10,000
34-00 Other Contractual Services	35,994	18,608	80,000	121,500
34-07 Other Contractual - Class Programs	2,435	1,990	10,000	6,000
40-00 Travel and Per Diem	3	-	500	400
42-00 Freight & Postage	94	-	300	300
43-00 Utility Services	20,131	24,588	25,000	27,500
44-00 Rentals and Leases	21,461	14,824	47,000	52,000
45-00 Insurance	989	297	1,000	1,000
46-00 Repairs and Maintenance	23,614	14,201	16,000	16,000
46-51 IT Repairs and Maintenance	4,500	4,635	9,000	9,000
47-06 Printing and Binding/Culture and Recreation	3,272	1,934	17,000	16,000
48-00 Promotional Activities	25,815	20,828	35,000	35,000
49-00 Other Current Charges and Obligations	5,217	3,490	7,400	13,000
51-00 Office Supplies	655	301	4,000	3,500
52-00 Operating Supplies	29,662	21,064	43,500	43,500
54-00 Publications, Subscriptions, & Memberships	933	1,025	1,000	1,000
55-00 Training	-	1,055	3,000	3,000
56-00 Small Tools and Minor Equipment	7,638	4,595	5,000	5,000
58-00 Art Purchases	-	-	-	-
Total Operating Expenses	187,027	136,432	317,700	364,700
CAPITAL OUTLAY TOTAL	-	-	8,000	-
DIVISION TOTAL	760,967	747,514	988,491	1,069,887

Fund: General
 Division: Engineering
 Program: Other Physical Environment

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
209	Assistant City Engineer*	1	1	-
213	City Engineer	-	-	1
143	Construction & Permitting Manager	1	1	1
206	Healthy Community Manager	1	1	1
132	Construction Inspector	1	1	1
	Total	4	4	4
	Full-Time	4	4	4
	Part-Time	-	-	-
	Total FTE's			4

* Position reclassified to City Engineer in FY22 Department reorg.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: General (001)
Division: Engineering (0710)
Program: Other Physical Environment (539)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	69,653	99,471	145,681	158,962
12-↔ Regular Salaries and Wages-Miscellaneous Pays	-	-	-	-
14-00 Overtime	2,277	3,525	-	-
21-00 FICA Taxes	5,442	7,846	11,145	12,161
22-05 Retirement Contribution - (401A)	7,193	10,295	14,568	15,896
23-00 Health Insurance	7,256	12,677	20,810	24,348
23-01 Disability Insurance	143	236	400	437
23-02 Supplemental Pay - Health Insurance Waiver	401	398	400	400
23-03 Life Insurance	26	37	133	133
24-00 Workers' Compensation	87	113	136	123
26-00 Matched Annuity (457 Plan)	1,517	2,745	4,800	5,267
28-00 Gift Cards/Service Awards	150	225	100	100
Total Personal Services	94,145	137,568	198,173	217,827
OPERATING EXPENSES				
31-00 Professional Services	3,047	4,603	8,000	3,000
31-03 FDOT/LAP WP DR ST Improve	-	135,117	-	-
34-01 Sausalito Wall	1,520,505	-	-	-
40-00 Travel and Per Diem	12	-	3,000	3,000
42-00 Freight & Postage	-	-	250	250
46-00 Repairs and Maintenance	14,095	962	1,500	1,500
47-00 Printing and Binding	37	122	2,500	2,500
49-00 Other Current Charges	-	1,071	1,250	1,250
51-00 Office Supplies	-	30	1,000	1,000
52-00 Operating Supplies	2,455	3,117	4,000	4,000
54-00 Publications, Subscriptions & Memberships	225	225	1,500	1,500
55-00 Training	147	705	3,700	6,850
56-00 Small Tools and Minor Equipment	-	291	2,000	3,850
Total Operating Expenses	1,540,523	146,243	28,700	28,700
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	1,634,668	283,811	226,873	246,527

Fund: General
Division: Streets Maintenance
Program: Road & Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
209	Public Works Maintenance Manager	1	1	1
201	Streets & Stormwater Superintendent	1	1	1
130	Lead Streets Technician	2	2	2
125	Staff Assistant II*	1	1	-
131	Sr. Staff Assistant	-	-	1
121/125	Traffic Sign Specialist I/II	2	2	2
116/119	Streets Maintenance Worker/Technician	6	6	6
	Total	13	13	13
	Full-Time	13	13	13
	Part-Time	-	-	-
	Total FTE's			13

* Position reclassified to Sr. Staff Assistant in FY23 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: General (001)
Division: Streets Maintenance (0720)
Program: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

Division/Detail	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	474,742	510,452	545,290	583,596
12-↔ Regular Salaries and Wages-Miscellaneous Pays	10,558	11,553	15,934	16,059
14-00 Overtime	4,608	2,112	5,000	5,000
21-00 FICA Taxes	36,246	39,168	43,316	46,256
22-01 Retirement Contribution - State Plan (FRS)	4,338	5,299	5,521	5,865
22-05 Retirement Contribution - (401A)	44,103	47,025	51,327	54,839
23-00 Health Insurance	116,558	128,531	140,468	149,742
23-01 Disability Insurance	867	1,042	1,497	1,603
23-02 Supplemental Pay - Health Insurance Waiver	2,632	2,832	1,800	1,800
23-03 Life Insurance	247	264	660	687
24-00 Workers' Compensation	30,953	28,869	31,571	31,032
25-00 Unemployment Compensation	-	287	-	-
26-00 Matched Annuity (457 Plan)	9,891	10,915	12,740	13,561
28-00 Gift Cards/Service Awards	950	1,050	638	638
Total Personal Services	736,693	789,399	855,762	910,678
OPERATING EXPENSES				
31-00 Professional Services	-	529	-	-
34-00 Other Contractual Services	7,723	6,694	20,550	26,550
40-00 Travel and Per Diem	200	85	2,500	2,500
42-00 Freight & Postage	13	-	1,000	1,000
43-00 Utility Services	8,015	8,058	9,000	9,000
44-00 Rentals and Leases	-	-	4,000	4,000
44-01 Rentals and Leases - Financing (Principal)	122,711	58,692	45,372	93,444
44-03 Rentals and Leases - Financing (Interest)	2,328	4,471	3,044	2,051
46-00 Repairs and Maintenance	40,376	47,021	42,000	42,000
46-16 Repairs and Maintenance - 17/92-SR436 Maint	157,477	165,929	223,510	225,372
49-00 Other Current Charges	209	122	200	200
51-00 Office Supplies	587	271	2,500	2,500
52-00 Operating Supplies	48,511	43,607	65,000	72,600
52-10 Software	-	895	-	-
53-00 Road Material and Supplies	-	1,320	5,000	5,000
53-01 Traffic Signage and Striping	18,138	6,927	10,000	14,000
54-00 Publications, Subscriptions, & Memberships	30	30	660	660
55-00 Training	1,709	1,988	11,500	11,500
56-00 Small Tools and Minor Equipment	18,470	6,196	11,200	16,500
57-00 Construction Material Disposal	15,242	13,101	20,000	16,000
Total Operating Expenses	441,739	365,936	477,036	544,877
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	1,178,432	1,155,335	1,332,798	1,455,555

Fund: General
Division: Fleet Maintenance
Program: Road & Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
129/135	Fleet Technician I/Fleet Technician II	<u>3</u>	<u>3</u>	<u>3</u>
	Total	<u>3</u>	<u>3</u>	<u>3</u>
	Full-Time	3	3	3
	Part-Time	-	-	-
	Total FTE's			3

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u>-</u>

Fund: General (001)
Division: Fleet Maintenance (0721)
Program: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

Division/Detail	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	156,487	160,693	163,198	173,584
12-↔ Regular Salaries and Wages-Miscellaneous Pays	14,816	16,958	12,134	12,272
14-00 Overtime	5,624	6,221	3,500	3,500
21-00 FICA Taxes	12,903	13,645	13,681	14,486
22-05 Retirement Contribution - (401A)	17,693	18,387	17,670	18,708
23-00 Health Insurance	41,728	44,908	37,458	43,827
23-01 Disability Insurance	331	382	448	477
23-03 Life Insurance	85	86	193	197
24-00 Workers' Compensation	2,320	2,634	2,589	2,421
25-00 Unemployment Compensation	-	138	-	-
26-00 Matched Annuity (457 Plan)	4,415	6,118	6,528	6,943
28-00 Gift Cards/Service Awards	150	150	150	150
Total Personal Services	256,552	270,320	257,549	276,565
OPERATING EXPENSES				
34-00 Other Contractual Services	2,895	2,728	3,000	3,000
40-00 Travel and Per Diem	-	-	1,000	2,000
44-01 Rentals and Leases - Financing (Principal)	22,329	-	-	-
44-03 Rentals and Leases - Financing (Interest)	452	-	-	-
46-00 Repairs and Maintenance	3,897	2,835	4,300	4,300
49-00 Other Current Charges	25	50	-	-
52-00 Operating Supplies	7,499	7,319	7,790	8,790
54-00 Publications, Subscriptions, & Memberships	-	-	100	100
55-00 Training	-	-	1,250	1,250
56-00 Small Tools and Minor Equipment	2,060	3,758	2,500	3,000
57-00 Construction Material Disposal	-	366	1,000	2,000
Total Operating Expenses	39,157	17,056	20,940	24,440
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	295,709	287,376	278,489	301,005

Fund: General
Division: City Facilities
Program: Other General Government

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
120/125	Facilities Maintenance Technician/II	1	1	1
112	Facilities Custodian	3	3	3
		<u>4</u>	<u>4</u>	<u>4</u>
	Full-Time	4	4	4
	Part-Time	-	-	-
	Total FTE's			4

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-35	Replace Elevator City Hall	002301	(R)	110,000
67-35	Floor scrubber for Operations Building	002301	(AN)	13,000
62-25	Fire Alarm System Update - City Hall	002301	(R)	<u>16,000</u>
	Total			<u>139,000</u>

Fund: General (001)
Division: City Facilities (0722)
Program: Other General Government (519)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	110,275	117,024	129,062	146,125
12↔ Regular Salaries and Wages-Miscellaneous Pays	572	359	557	674
14-00 Overtime	5,485	9,100	1,000	1,000
21-00 FICA Taxes	8,292	9,269	9,992	11,307
22-05 Retirement Contribution - (401A)	11,633	12,648	13,006	14,712
23-00 Health Insurance	48,008	49,909	49,944	58,436
23-01 Disability Insurance	194	229	354	401
23-03 Life Insurance	60	67	172	195
24-00 Workers' Compensation	3,294	2,864	2,849	2,852
26-00 Matched Annuity (457 Plan)	3,556	3,740	4,048	4,497
28-00 Gift Cards/Service Awards	300	200	200	200
Total Personal Services	191,669	205,409	211,184	240,399
OPERATING EXPENSES				
31-00 Professional Services	19,308	1,500	2,500	2,500
34-00 Other Contractual Services	11,845	7,194	6,500	8,000
40-00 Travel and Per Diem	-	-	500	500
42-00 Freight & Postage	-	-	500	500
43-00 Utility Services	68,515	66,869	82,000	82,000
44-00 Rentals and Leases	1,395	615	5,000	5,000
44-01 Rentals and Leases - Financing (Principal)	48,659	-	-	6,865
44-03 Rentals and Leases - Financing (Interest)	2,477	-	-	-
46-00 Repairs and Maintenance	371,874	256,593	356,604	195,000
47-00 Printing and Binding	-	-	-	-
49-00 Other Current Charges	75	75	-	75
51-00 Office Supplies	1,128	-	-	1,000
52-00 Operating Supplies	9,704	7,584	12,000	15,000
52.01 Janitorial Supplies	15,216	21,988	25,000	28,000
54-00 Publications, Subscriptions & Memberships	-	-	1,000	1,000
55-00 Training	-	2,000	1,500	1,500
56-00 Small Tools and Minor Equipment	6,393	9,434	15,000	20,000
Total Operating Expenses	556,587	373,852	508,104	366,940
CAPITAL OUTLAY TOTAL	3,247	63,863	156,500	139,000
DIVISION TOTAL	751,503	643,124	875,788	746,339

Fund: Local Option Gas Tax
Division: Engineering
Program: Road & Street Facilities

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63-40	Road Rehabilitation - Various Streets	PW2309	(R)	<u>253,000</u>
	Total			<u>253,000</u>

Fund: Local Option Gas Tax (109)
Division: Engineering (0710)
Programs: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
OPERATING EXPENSES				
31-00 Professional Services	17,254	2,905	-	500
34-00 Other Contractual Services	-	-	-	-
43-00 Utility Services	236,658	224,750	236,000	236,000
46-00 Repairs and Maintenance	123,798	132,122	252,600	263,118
53-00 Road Material and Supplies	24,170	21,003	44,196	44,196
53-01 Traffic Signage and Striping	16,294	15,207	56,252	106,240
Total Operating Expenses	418,174	395,987	589,048	650,054
CAPITAL OUTLAY TOTAL	-	53,883	-	253,000
DIVISION TOTAL	418,174	449,870	589,048	903,054

Fund: Stormwater Utility
Division: Stormwater
Program: Stormwater Management

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
217	Deputy Public Works Director/City Engineer*	1	1	-
217	Public Works Divisions Director	-	-	1
205	Natural Resources Officer	1	1	1
133	Lead Stormwater Technician	1	1	1
130/133	Lake Management Technician I/II**	2	2	2
121	Stormwater Heavy Equipment Operator	1	1	1
116/119	Stormwater Maintenance Worker/Technician	3	3	3
	Total	9	9	9
	Full-Time	9	9	9
	Part-Time	-	-	-
	Total FTE's			9

* Position reclassified to Public Works Divisions Director in FY22 Department reorg.

** Position reclassified to include Lake Management Technician II in FY23 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
63-40	Storm Pipe Rehabilitation	PW2310 (R)	200,000
	Total		200,000

Fund: Stormwater Utility (110)
Division: Stormwater (0740)
Programs: Stormwater Management (538)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	560,166	562,657	610,012	636,980
12-↔ Regular Salaries and Wages-Miscellaneous Pays	17,533	16,015	14,821	15,025
14-00 Overtime	5,875	5,394	3,000	3,000
21-00 FICA Taxes	43,988	44,400	48,029	50,108
22-01 Retirement Contribution - State Plan (FRS)	4,338	5,299	5,521	5,865
22-05 Retirement Contribution - (401A)	53,499	53,060	57,399	59,777
23-00 Health Insurance	103,424	109,242	130,063	137,568
23-01 Disability Insurance	1,162	1,242	1,675	1,749
23-02 Supplemental Pay - Health Insurance Waiver	401	484	400	1,600
23-03 Life Insurance	246	247	627	640
24-00 Workers' Compensation	35,613	32,703	35,318	33,871
25-00 Unemployment Compensation	-	1,498	-	-
26-00 Matched Annuity (457 Plan)	13,993	15,773	19,070	15,746
28-00 Gift Cards/Service Awards	500	450	537	537
Total Personal Services	840,738	848,464	926,472	962,466
OPERATING EXPENSES				
31-00 Professional Services	61,641	145,624	110,000	63,000
34-00 Other Contractual Services	82,523	93,945	58,075	62,356
40-00 Travel and Per Diem	1,556	130	7,500	8,500
42-00 Freight & Postage	-	-	1,300	2,300
43-00 Utility Services	41,342	37,895	50,000	50,000
44-00 Rentals and Leases	-	-	7,500	7,500
44-01 Rentals and Leases - Financing (Principal)	109,964	112,104	114,716	60,008
44-03 Rentals and Leases - Financing (Interest)	4,859	8,030	5,418	2,501
46-00 Repairs and Maintenance	53,260	40,900	197,849	159,299
46-51 IT Repairs and Maintenance	2,000	2,000	2,000	2,000
47-00 Printing and Binding	-	-	1,900	2,900
48-00 Promotional Activities	4,000	4,000	7,250	7,250
49-00 Other Current Charges and Obligations	1,897	1,892	3,309	3,309
51-00 Office Supplies	43	53	700	900
52-00 Operating Supplies	109,561	108,909	167,065	202,215
54-00 Publications, Subscriptions, & Memberships	1,304	950	2,350	2,350
55-00 Training	1,729	1,602	7,500	9,500
56-00 Small Tools and Minor Equipment	4,673	5,627	7,600	15,280
Total Operating Expenses	480,352	563,661	752,032	661,168
CAPITAL OUTLAY TOTAL	80,212	666,175	261,705	200,000
DIVISION TOTAL	1,401,302	2,078,300	1,940,209	1,823,634

Fund: Infrastructure Sales Surtax Fund
Division: Engineering
Program: Road & Street Facilities

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63-40	Trail Rehabilitation	PW2311	(R)	253,000
63-40	Road Rehabilitation - Various Streets	PW2309	(R)	1,444,713
63-40	Southcot Dr. Bicycle/Pedestrian Improvements	PW1702	(R)	276,696
63-40	Central Casselberry Connectivity	PW2301	(R)	<u>300,000</u>
	Total			<u>2,274,409</u>

Fund: Infrastructure Sales Surtax Fund (114)
Division: Engineering (0710)
Programs: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
CAPITAL OUTLAY TOTAL	2,288,612	1,092,800	1,200,000	2,274,409
DIVISION TOTAL	<u>2,288,612</u>	<u>1,092,800</u>	<u>1,200,000</u>	<u>2,274,409</u>

Fund: Tree Replacement Fund
Division: Streets Maintenance
Program: Road & Street Facilities

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: Tree Replacement Fund	(115)
Division: Streets Maintenance	(0720)
Program: Road & Street Facilities	(541)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
OPERATING EXPENSES (541)				
46-15 Tree Replacement	65,880	16,228	55,000	30,000
46-18 Adopt-A-Tree Program	-	10,350	25,000	25,000
Total Operating Expenses	65,880	26,578	80,000	55,000
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	65,880	26,578	80,000	55,000

Fund: Solid Waste
Division: Solid Waste
Program: Garbage Solid Waste-Control Services

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		- =====

Fund: Solid Waste (118)
Division: Solid Waste (0730)
Programs: Garbage Solid Waste-Control Services (534)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
OPERATING EXPENSES				
31-00 Professional Services	714	143	850	200
34-00 Other Contractual Services	1,698,075	1,718,842	1,708,978	2,065,352
47-00 Printing and Binding	-	-	2,500	-
Total Operating Expenses	<u>1,698,789</u>	<u>1,718,985</u>	<u>1,712,328</u>	<u>2,065,552</u>
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	<u><u>1,698,789</u></u>	<u><u>1,718,985</u></u>	<u><u>1,712,328</u></u>	<u><u>2,065,552</u></u>

Fund: Street Light
Division: Engineering
Program: Road & Street Facilities

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		- -----

Fund: Street Light (120)
Division: Engineering (0710)
Program: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
OPERATING EXPENSES				
31-00 Professional Services	56	211	35,300	35,300
42-00 Freight & Postage	-	-	3,000	3,000
43-00 Utility Services	48,282	46,115	57,567	57,867
44-00 Rentals and Leases	322,902	332,256	270,548	279,548
46-00 Repairs and Maintenance	34,500	30,712	30,000	30,000
47-00 Printing and Binding	-	-	3,000	3,000
49-00 Other Current Charges and Obligations*	-	-	40,000	40,000
Total Operating Expenses	405,740	409,294	439,415	448,715
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	405,740	409,294	439,415	448,715

Fund: Equipment Replacement
Division: Parks Maintenance
Program: Parks & Recreation

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		- =====

Fund: Equipment Replacement (302)
Division: Parks Maintenance (0410)
Program: Parks & Recreation (572)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
CAPITAL OUTLAY TOTAL	61,143	34,576	-	-
DIVISION TOTAL	<u>61,143</u>	<u>34,576</u>	<u>-</u>	<u>-</u>

Fund: Equipment Replacement
Division: Streets Maintenance
Program: Road & Street Facilities

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-22	Small Service Truck	002302	(R)	52,784
67-39	Bucket Truck	002302	(R)	<u>136,617</u>
	Total			<u><u>189,401</u></u>

Fund: Equipment Replacement (302)
Division: Streets Maintenance (0720)
Program: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
CAPITAL OUTLAY TOTAL	231,932	-	31,041	189,401
DIVISION TOTAL	<u>231,932</u>	<u>-</u>	<u>31,041</u>	<u>189,401</u>

Fund: Equipment Replacement
Division: Fleet Maintenance
Program: Other General Government

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-39	Electric Scissor Lift	002302	(AN)	<u>20,000</u>
	Total			<u>20,000</u>

Fund: Equipment Replacement (302)
Division: City Facilities (0722)
Program: Other General Government (519)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
CAPITAL OUTLAY TOTAL	-	-	-	20,000
DIVISION TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>

Fund: Equipment Replacement
Division: Stormwater
Programs: Stormwater Management

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		<u>-</u>

Fund: Equipment Replacement (302)
Division: Stormwater (0740)
Programs: Stormwater Management (538)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
CAPITAL OUTLAY TOTAL	270,404	15,700	-	-
DIVISION TOTAL	<u>270,404</u>	<u>15,700</u>	<u>-</u>	<u>-</u>

Fund: Capital Improvement
Division: Stormwater
Program: Stormwater Management

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		- =====

Fund: Capital Improvement (305)
Division: Stormwater (0740)
Program: Stormwater Management (538)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
CAPITAL OUTLAY TOTAL	218,545	1,166,036	-	-
DIVISION TOTAL	<u>218,545</u>	<u>1,166,036</u>	<u>-</u>	<u>-</u>

Fund: Parks Master Plan
Division: Parks Maintenance
Program: Parks & Recreation

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63-24	Wirz Park Improvements	PW2109	(AN)	5,005,793
63-24	Dew Drop Park Improvements	PW2110	(AN)	2,105,039
63-24	Sunnytown Park Improvements	PW2112	(AN)	<u>1,947,260</u>
	Total			<u>9,058,092</u>

Fund: Parks Master Plan (307)
Division: Parks Maintenance (0410)
Program: Parks & Recreation (572)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
CAPITAL OUTLAY TOTAL	-	550,492	10,476,018	9,058,092
DIVISION TOTAL	<u>-</u>	<u>550,492</u>	<u>10,476,018</u>	<u>9,058,092</u>

Fund: Water and Sewer
Division: Inventory Control
Program: Water-Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
120	Inventory Control Specialist	<u>1</u>	<u>1</u>	<u>1</u>
	Total	<u>1</u>	<u>1</u>	<u>1</u>
	Full-Time	1	1	1
	Part-Time	-	-	-
	Total FTE's			1

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-39	Forklift	002301	(AN)	<u>50,000</u>
	Total			<u>50,000</u>

Fund: Water and Sewer (401)
Division: Inventory Control (0134)
Programs: Water-Sewer Combination Services (536)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	33,030	29,132	45,686	48,553
12↔ Regular Salaries and Wages-Miscellaneous Pays	495	-	-	-
14-00 Overtime	48	13	500	500
16↔ Comp Absences	1,600	1,368	-	-
21-00 FICA Taxes	2,492	2,350	3,533	3,753
22-05 Retirement Contribution - (401A)	3,357	2,915	4,619	4,905
23-00 Health Insurance	8,233	1,325	12,486	-
23-01 Disability Insurance	-	61	125	133
23-02 Supplemental Pay - Health Insurance Waiver	-	86	-	1,200
23-03 Life Insurance	18	16	61	65
24-00 Workers' Compensation	47	35	43	38
25-00 Unemployment Compensation	3,300	1,177	-	-
26-00 Matched Annuity (457 Plan)	-	1,006	1,827	1,942
28-00 Gift Cards/Service Awards	50	-	50	50
Total Personal Services	52,670	39,484	68,930	61,139
OPERATING EXPENSES				
34-00 Contractual Services	-	-	-	-
40-00 Travel and Per Diem	-	-	500	500
46-00 Repairs and Maintenance	4,330	2,723	2,500	2,500
47-00 Printing and Binding	-	-	-	-
51-00 Office Supplies	-	35	250	500
52-00 Operating Supplies	879	1,505	4,200	4,200
55-00 Training	-	-	650	650
56-00 Small Tools and Minor Equipment	-	532	1,600	1,600
Total Operating Expenses	5,209	4,795	9,700	9,950
CAPITAL OUTLAY TOTAL	-	-	-	50,000
DIVISION TOTAL	57,879	44,279	78,630	121,089

Fund: Water and Sewer
Division: Administration
Program: Water-Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
304	Public Works Director*	1	1	-
304	Public Works & Utilities Director	-	-	1
217	Assistant Public Works Director/Utility Manager**	1	1	-
217	Utility Divisions Director	-	-	1
202/205	Utility Engineer I/II	1	1	1
138	Management Analyst - PW***	1	1	-
143	Public Works & Utilities Business Analyst	-	-	1
125	Utility Line Locator****	1	1	-
131	Utility Support Specialist*****	-	-	1
125	Staff Assistant II	1	1	1
	Total	<u>6</u>	<u>6</u>	<u>6</u>
	Full-Time	6	6	6
	Part-Time	-	-	-
	Total FTE's			6

- * Position reclassified to Public Works & Utilities Director in FY22 Department reorg.
- ** Position reclassified to Utility Divisions Director in FY22 Department reorg.
- *** Position reclassified to Public Works & Utilities Business Analyst in FY22 Department reorg.
- **** Position reassigned to D&C In FY23 budget.
- ***** Position added In FY23 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		<u>-</u>

Fund: Water and Sewer (401)
Division: Administration (0750)
Program: Water-Sewer Combination Services (536)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

Division/Detail	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	136,040	139,765	143,043	151,979
12-01 Regular Salaries and Wages	457,711	466,494	479,297	530,285
12-↔ Regular Salaries and Wages-Miscellaneous Pays	5,644	4,984	5,054	5,086
14-00 Overtime	5,234	5,207	5,000	5,000
16-↔ Comp Absences	10,467	5,058	-	-
21-00 FICA Taxes	45,092	46,006	48,378	52,965
22-05 Retirement Contribution - (401A)	62,453	63,645	65,294	71,447
23-00 Health Insurance	96,034	105,405	95,726	112,002
23-01 Disability Insurance	1,213	1,263	1,709	1,874
23-02 Supplemental Pay - Health Insurance Waiver	413	410	400	400
23-03 Life Insurance	226	224	519	525
24-00 Workers' Compensation	8,311	8,166	9,667	9,799
26-00 Matched Annuity (457 Plan)	15,941	18,904	21,205	23,494
28-00 Gift Cards/Service Awards	350	550	400	400
Total Personal Services	845,129	866,081	875,692	965,256
OPERATING EXPENSES				
31-00 Professional Services	2,435	-	-	-
34-00 Other Contractual Services	-	-	-	-
40-00 Travel and Per Diem	-	22	2,500	3,250
41-00 Communications	718	-	-	-
42-00 Freight & Postage	25	-	200	200
43-00 Utility Services	6,089	6,181	6,600	6,600
46-00 Repairs and Maintenance	1,383	2,301	3,250	8,250
47-00 Printing and Binding	475	-	700	700
48-00 Promotional Activities	3,238	-	4,000	-
49-00 Other Current Charges and Obligations	100	89	500	500
51-00 Office Supplies	1,416	467	2,000	2,000
52-00 Operating Supplies	915	805	2,580	1,250
54-00 Publications, Subscriptions, & Memberships	7,508	5,035	7,500	7,500
55-00 Training	2,339	1,530	4,000	4,900
56-00 Small Tools and Minor Equipment	715	302	1,000	1,000
Total Operating Expenses	27,356	16,732	34,830	36,150
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	872,485	882,813	910,522	1,001,406

Fund: Water and Sewer
Division: Distribution & Collection
Program: Water-Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
201	Distribution & Collection Superintendent	1	1	1
136	Cross Connection Control Supervisor	1	1	1
133	Lead Utility Technician	1	1	1
125	Utility Heavy Equipment Operator	1	1	1
125	Utility Line Locator*	-	-	1
125	Utility Specialized Equipment Operator	1	1	1
137	Utility Projects Coordinator	1	1	1
121	Cross Connection Control Technician	1	1	1
118/120/125	Utility Service Worker/Utility Technician I/Utility Technician II	9	9	9
	Total	16	16	17
	Full-Time	16	16	17
	Part-Time	-	-	-
	Total FTE's			17

* Position reassigned to D&C from Admin In FY23 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-22	(2) Service Trucks	002302	(R)	147,560
67-22	Standby Service Truck (1)	002302	(R)	47,979
	Total			195,539

Fund: Water and Sewer (401)
Division: Distribution & Collection (0751)
Programs: Water-Sewer Combination Services (536)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	653,047	671,156	736,491	829,438
12-↔ Regular Salaries and Wages-Miscellaneous Pays	22,101	26,631	23,090	23,200
14-00 Overtime	8,385	7,821	30,000	30,000
16-↔ Comp Absences	8,327	7,051	-	-
21-00 FICA Taxes	51,049	52,795	60,403	67,522
22-01 Retirement Contribution - State Plan (FRS)	5,705	9,058	12,122	12,878
22-05 Retirement Contribution - (401A)	61,952	63,879	72,139	81,022
23-00 Health Insurance	141,554	165,470	187,290	233,744
23-01 Disability Insurance	1,430	1,509	2,023	2,278
23-02 Supplemental Pay - Health Insurance Waiver	2,350	1,207	1,200	1,200
23-03 Life Insurance	350	372	917	998
24-00 Workers' Compensation	12,709	10,711	10,253	10,273
25-00 Unemployment Compensation	-	-	-	-
26-00 Matched Annuity (457 Plan)	19,511	19,467	19,508	20,677
27-00 Pension Expense	8,300	-	-	-
28-00 Gift Cards/Service Awards	1,300	1,100	800	850
Total Personal Services	998,070	1,038,227	1,156,236	1,314,080
OPERATING EXPENSES				
31-00 Professional Services	58,083	90,927	200,000	125,000
34-00 Other Contractual Services	9,475	8,640	17,500	12,000
40-00 Travel and Per Diem	-	4,207	3,500	4,000
42-00 Freight & Postage	-	26	500	500
43-00 Utility Services	13,474	16,548	25,000	25,000
43-02 Landfill Disposal	11,038	12,179	16,000	15,000
44-00 Rentals and Leases	-	-	4,000	4,000
44-01 Rentals and Leases - Financing (Principal)	-	-	44,820	17,312
44-03 Rentals and Leases - Financing (Interest)	-	2,706	1,746	766
46-00 Repairs and Maintenance	7,450	29,676	25,400	30,000
46-01 Repairs and Maintenance/Water	177,822	176,546	172,500	172,500
46-02 Repairs and Maintenance/Equipment	23,273	33,239	30,000	35,000
46-03 Repairs and Maintenance/Sewer	102,098	94,615	107,500	107,500
46.05 Repairs and Maintenance/Emergency	112,473	2,980	185,000	185,000
46-08 Repairs and Maintenance/Reuse	76	14,026	15,000	15,000
47-00 Printing and Binding	624	-	1,000	1,000
49-00 Other Current Charges and Obligations	551	1,327	5,000	2,000
51-00 Office Supplies	1,046	548	5,000	1,500
52-01 Operating Supplies/Water	25,552	14,201	20,000	20,000
52-02 Operating Supplies/Sewer	18,118	10,061	10,000	10,000
52-03 Operating Supplies/Distribution	28,997	35,320	55,000	55,180
53-00 Road Material and Supplies	5,608	5,996	15,000	10,000
54-00 Publications, Subscriptions, & Memberships	60	60	500	500
55-00 Training	1,620	4,785	3,000	5,000
56-00 Small Tools and Minor Equipment	16,297	13,119	20,000	20,000
Total Operating Expenses	613,735	571,732	982,966	873,758
CAPITAL OUTLAY TOTAL	-	-	28,416	195,539
DIVISION TOTAL	1,611,805	1,609,959	2,167,618	2,383,377

Fund: Water and Sewer
Division: Lift Stations
Program: Sewer Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
201	Lift Station Superintendent	1	1	1
133	Lead Lift Station Technician*	1	1	2
120/125/130	Lift Station Service Worker/Lift Station Technician/Lift Station Technician II	3	3	3
	Total	<u>5</u>	<u>5</u>	<u>6</u>
	Full-Time	5	5	6
	Part-Time	-	-	-
	Total FTE's			6

* Additional position added in FY22 Department reorg.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-22	Pickup Truck	002302	(R)	<u>38,614</u>
	Total			<u>38,614</u>

Fund: Water and Sewer (401)
Division: Lift Stations (0752)
Program: Sewer Services (535)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	255,336	252,575	286,279	341,321
12-↔ Regular Salaries and Wages-Miscellaneous Pays	18,924	14,902	13,174	13,226
14-00 Overtime	13,754	12,789	8,000	8,000
16-↔ Comp Absences	3,658	10,753	-	-
21-00 FICA Taxes	21,047	20,623	23,520	27,735
22-01 Retirement Contribution - State Plan (FRS)	23,536	28,070	26,346	27,599
22-05 Retirement Contribution - (401A)	13,386	11,813	16,263	21,083
23-00 Health Insurance	60,057	62,331	62,430	87,654
23-01 Disability Insurance	490	568	786	937
23-03 Life Insurance	119	120	308	364
24-00 Workers' Compensation	4,848	3,958	3,985	4,227
25-00 Unemployment Compensation	-	138	-	-
26-00 Matched Annuity (457 Plan)	9,076	9,519	10,211	10,724
28-00 Gift Cards/Service Awards	400	275	250	300
Total Personal Services	424,631	428,434	451,552	543,170
OPERATING EXPENSES				
31-00 Professional Services	8,176	44,689	85,000	35,000
34-00 Other Contractual Services	1,390	2,300	6,000	6,000
40-00 Travel and Per Diem	-	-	2,000	2,000
42-00 Freight & Postage	179	309	750	750
43-00 Utility Services	145,905	141,357	175,000	185,000
43-02 Landfill Disposal	-	-	500	500
44-00 Rentals and Leases	-	-	2,000	2,000
44-01 Rentals and Leases - Financing (Principal)	-	-	169,469	175,248
44-03 Rentals and Leases - Financing (Interest)	28,927	23,523	17,935	12,156
46-02 Repairs and Maintenance/Equipment	12,121	13,192	50,000	25,000
46-05 Repairs and Maintenance/Emergency	30,630	-	25,000	25,000
46-13 Repairs and Maintenance/Lift Stations	101,301	77,837	95,000	95,000
47-00 Printing and Binding	-	-	150	150
49-00 Other Current Charges and Obligations	150	668	1,000	1,000
51-00 Office Supplies	-	-	250	250
52.04 Operating Supplies/Lift Stations	12,458	11,458	40,000	25,000
54-00 Publications, Subscriptions, & Memberships	60	60	250	250
55-00 Training	125	-	2,500	2,500
56-00 Small Tools and Minor Equipment	2,021	6,955	20,000	20,000
Total Operating Expenses	343,443	322,348	692,804	612,804
CAPITAL OUTLAY TOTAL	-	-	-	38,614
DIVISION TOTAL	768,074	750,782	1,144,356	1,194,588

Fund: Water and Sewer
Division: Water Reclamation
Program: Sewer Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
201	Water Reclamation Superintendent	1	1	1
140	Environmental Coordinator	1	1	1
129-139	Utility Plant Operator I-VIII	5	5	5
	Total	7	7	7
	Full-Time	7	7	7
	Part-Time	-	-	-
	Total FTE's			7

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
68.01	Intangible/Iron Bridge	002301	(AN)	849,000
	Total			849,000

Fund: Water and Sewer (401)
Division: Water Reclamation (0753)
Program: Sewer Services (535)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	351,094	354,741	372,809	400,566
12-↔ Regular Salaries and Wages-Misc- Pays	12,289	12,558	16,992	17,056
14-00 Overtime	11,534	16,058	12,000	12,000
16-↔ Comp Absences	910	7,193	-	-
21-00 FICA Taxes	28,321	29,229	30,738	32,866
22-01 Retirement Contribution - State Plan (FRS)	8,523	10,377	10,345	10,990
22-05 Retirement Contribution - (401A)	31,940	32,366	34,440	36,864
23-00 Health Insurance	68,210	63,577	62,430	73,045
23-01 Disability Insurance	780	786	1,024	1,100
23-02 Supplemental Pay - Health Insurance Waiver	1,214	1,693	2,400	2,400
23-03 Life Insurance	181	185	434	447
24-00 Workers' Compensation	9,845	7,777	7,628	6,521
26-00 Matched Annuity (457 Plan)	8,607	8,463	9,478	10,084
27-00 Pension Expense	2,371	-	-	-
28-00 Gift Cards/Service Awards	550	325	325	325
Total Personal Services	536,369	545,328	561,043	604,264
OPERATING EXPENSES				
31-00 Professional Services	47,846	50,336	125,000	75,000
34-00 Other Contractual Services	20,815	23,240	75,000	75,000
34-03 Operation & Maint-Charges-Iron Bridge	1,191,751	1,425,987	1,763,000	1,620,000
34-04 O&M Chgs - SSNOCWTA	1,044,394	1,215,950	1,300,000	1,350,000
40-00 Travel and Per Diem	12	703	5,000	5,000
42-00 Freight & Postage	108	26	500	500
43-00 Utility Services	113,506	108,966	150,000	150,000
44-00 Rentals and Leases	-	-	3,500	3,500
46-00 Repairs and Maintenance	141,880	300,004	185,000	185,000
46-01 Sand & Grit Grant	119,065	-	-	-
47-00 Printing and Binding	1,227	-	1,500	1,500
48.00 Promotional Activities	676	-	2,000	2,000
49-00 Other Current Charges and Obligations	215	908	1,000	1,500
49-03 Oil & Grease Incentive Program	9,175	6,393	75,000	45,000
51-00 Office Supplies	325	350	1,500	1,500
52-00 Operating Supplies	64,475	63,582	105,000	105,000
54-00 Publications, Subscriptions, & Memberships	80	30	1,000	1,000
55-00 Training	1,700	1,526	4,000	4,000
56-00 Small Tools and Minor Equipment	35,652	17,502	30,000	30,000
Total Operating Expenses	2,792,902	3,215,503	3,828,000	3,655,500
CAPITAL OUTLAY TOTAL	-	-	1,315,950	849,000
DIVISION TOTAL	3,329,271	3,760,831	5,704,993	5,108,764

Fund: Water and Sewer
Division: Water Production
Program: Water Utility Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
201	Water Production Superintendent	1	1	1
128/130	Environmental Analyst I/II	1	1	1
129-139	Utility Plant Operator I-VIII*	5	5	4
141	Chief Water Plant Operator	-	-	1
133-141	Utility Plant Operations Specialist I-V	1	1	1
	Total	8	8	8
	Full-Time	8	8	8
	Part-Time	-	-	-
	Total FTE's			8

* One position reclassified to Chief Water Plant Operator in FY23 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: Water and Sewer (401)
Division: Water Production (0754)
Program: Water Utility Services (533)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	378,221	371,170	407,158	449,181
12-↔ Regular Salaries and Wages-Miscellaneous Pays	27,100	28,113	26,000	26,000
14-00 Overtime	10,246	12,315	15,000	15,000
16-↔ Comp Absences	16,214	(9,379)	-	-
21-00 FICA Taxes	30,835	30,199	34,284	37,499
22-05 Retirement Contribution - (401A)	41,557	41,151	44,816	49,018
23-00 Health Insurance	84,505	101,012	99,888	102,263
23-01 Disability Insurance	831	781	1,118	1,234
23-02 Supplemental Pay - Health Insurance Waiver	935	-	-	1,200
23-03 Life Insurance	194	193	472	500
24-00 Workers' Compensation	10,560	8,373	8,331	7,312
26-00 Matched Annuity (457 Plan)	9,484	9,530	10,120	10,959
28-00 Gift Cards/Service Awards	550	300	400	400
Total Personal Services	611,232	593,757	647,587	700,566
OPERATING EXPENSES				
31-00 Professional Services	69,570	90,610	125,000	75,000
34-00 Other Contractual Services	78,201	109,369	30,000	30,000
40-00 Travel and Per Diem	36	713	4,000	4,000
42-00 Freight & Postage	41	92	1,500	1,500
43-00 Utility Services	233,495	231,679	275,000	305,000
44-00 Rentals and Leases	-	-	1,000	1,000
44-01 Rentals and Leases - Financing (Principal)	-	-	7,868	-
44-03 Rentals and Leases - Financing (Interest)	369	341	172	-
46-00 Repairs and Maintenance	92,264	73,504	220,000	131,000
47-00 Printing and Binding	4,185	2,402	5,000	5,000
48-00 Promotional Activities	2,512	-	3,500	9,000
49-00 Other Current Charges and Obligations	9,910	8,365	9,000	9,000
51-00 Office Supplies	634	428	1,500	1,500
52-00 Operating Supplies	197,005	176,488	234,300	330,000
54-00 Publications, Subscriptions, & Memberships	30	130	250	250
55-00 Training	995	3,275	4,000	4,000
56-00 Small Tools and Minor Equipment	18,389	11,232	25,000	25,000
Total Operating Expenses	707,636	708,627	947,090	931,250
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	1,318,868	1,302,384	1,594,677	1,631,816

Fund: Renewal/Replacement
Division: Distribution & Collection
Program: Water Sewer Comb Svcs

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63-12	Various Gravity Sewer Lining	PW2305	(R)	400,000
63-40	Winter Woods Force Main Replacement	PW2306	(R)	<u>215,000</u>
	Total			<u><u>615,000</u></u>

Fund: Renewal/Replacement (402)
Division: Distribution & Collection (0751)
Program: Water Sewer Comb Svcs (536)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
CAPITAL OUTLAY TOTAL	-	-	2,900,000	615,000
DIVISION TOTAL	<u>-</u>	<u>-</u>	<u>2,900,000</u>	<u>615,000</u>

Fund: Renewal/Replacement
Division: Lift Stations
Program: Sewer Services

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-35	Lift Station Pump Replacement	002301	(R)	25,000
67-35	Lift Station Control Panel Replacement	002301	(R)	28,000
63-40	LS #77 Quintuplet Renovation	PW2308	(R)	<u>120,000</u>
	Total			<u><u>173,000</u></u>

Fund: Renewal/Replacement (402)
Division: Lift Stations (0752)
Program: Sewer Services (535)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
CAPITAL OUTLAY TOTAL	-	-	15,000	173,000
DIVISION TOTAL	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>173,000</u>

Fund: Renewal/Replacement
Division: Water Production
Program: Water Utility Services

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63-24	Various Well Rehab	PW2304	(R)	<u>\$ 200,000</u>
	Total			<u><u>200,000</u></u>

Fund: Renewal/Replacement (402)
Division: Water Production (0754)
Program: Water Utility Services (533)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
CAPITAL OUTLAY TOTAL	-	-	124,043	200,000
DIVISION TOTAL	<u>-</u>	<u>-</u>	<u>124,043</u>	<u>200,000</u>

Fund: Casselberry Golf Club
Division: Parks Maintenance
Program: Parks and Recreation

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63-24	Replace Driving Range Netting	002301	(R)	67,000
62-25	Clubhouse Porch Screen Enclosure	002301	(AN)	19,000
67-35	Fertilizer Spreader	002301	(AN)	7,500
67-35	Electric Pump	002301	(AN)	5,000
	Total			98,500

Fund: Casselberry Golf Club (405)
Division: Parks Maintenance (0410)
Program: Parks and Recreation (572)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
OPERATING EXPENSES				
44-01 Rentals and Leases - Capital Leases (Principal)	-	-	100,585	71,119
44-03 Rentals and Leases - Capital Leases (Interest)	9,389	7,040	6,821	3,795
46-00 Repairs and Maintenance	3,000	-	-	54,500
46-01 Course Maintenance	456,990	445,130	-	-
46-03 Clubhouse Maintenance	116,921	120,427	-	-
49-00 Other Current Charges	302,483	379,975	100,000	-
52-00 Operating Supplies	105,666	127,000	-	-
52-01 Operation Expense	60,105	82,432	-	-
56-00 Small Tools and Minor Equipment	-	5,000	-	-
Total Operating Expenses	1,054,554	1,167,004	207,406	129,414
CAPITAL OUTLAY TOTAL	-	-	127,898	98,500
DIVISION TOTAL	1,054,554	1,167,004	335,304	227,914



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APPENDIX A

**CLASSIFICATION / PAY GRADE SCHEDULE
FOR FISCAL YEAR 2023
GENERAL**

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
112	N	Facilities Custodian	\$ 27,698	\$ 34,622	\$ 41,547
	N	Office Assistant			
	N	Parks Maintenance Worker			
116	N	Meter Service Worker	\$ 29,921	\$ 37,401	\$ 44,881
	N	Streets Maintenance Worker			
	N	Stormwater Maintenance Worker			
118	N	Staff Assistant I	\$ 31,135	\$ 38,918	\$ 46,702
	N	Utility Service Worker			
119	N	Meter Service Technician	\$ 31,769	\$ 39,711	\$ 47,654
	N	Parks Maintenance Technician			
	N	Stormwater Maintenance Technician			
	N	Streets Maintenance Technician			
120	N	Customer Service Representative I	\$ 32,423	\$ 40,528	\$ 48,634
	N	Facilities Maintenance Technician			
	N	Inventory Control Specialist			
	N	Lift Station Service Worker			
	N	Records Clerk			
	N	Utility Technician I			
121	N	Cross Connection Control Technician	\$ 33,096	\$ 41,370	\$ 49,644
	N	Irrigation Technician I			
	N	Stormwater Heavy Equipment Operator			
	N	Traffic Sign Specialist I			
123	N	Building Specialist	\$ 34,503	\$ 43,129	\$ 51,755
	N	Customer Service Representative II			
	N	Senior Records Clerk			
125	N	Asst. Billing Specialist/Sr. CSR	\$ 35,996	\$ 44,995	\$ 53,994
	N	Facilities Maintenance Technician II			
	N	Irrigation Technician II			
	N	Lift Station Technician			
	N	Recreation Specialist			
	N	Staff Assistant II			
	N	Traffic Sign Specialist II			
	N	Utility Heavy Equipment Operator			
	N	Utility Line Locator			
	N	Utility Specialized Equipment Operator			
	N	Utility Technician II			
	126	N			

**CLASSIFICATION / PAY GRADE SCHEDULE
FOR FISCAL YEAR 2023
GENERAL**

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
128	N	Billing Specialist	\$ 38,408	\$ 48,010	\$ 57,612
	N	Crime Scene/Property Evidence Technician			
	N	Environmental Analyst			
129	N	Fleet Technician I	\$ 39,260	\$ 49,076	\$ 58,891
	N	Utility Plant Operator I			
130	N	Code Compliance Officer	\$ 40,139	\$ 50,173	\$ 60,208
	N	Environmental Analyst II			
	N	Junior Accountant			
	N	Lake Management Technician I			
	N	Lead Parks Maintenance Technician			
	N	Lead Streets Technician			
	N	Lift Station Technician II			
	N	Meter Service Supervisor			
	N	Planning Technician			
131	N	Assistant to the City Clerk	\$ 41,043	\$ 51,304	\$ 61,565
	N	Building Services Coordinator			
	N	Code Compliance Coordinator Community			
	N	Development Coordinator Human			
	N	Resources Specialist I			
	N	Payroll Specialist I			
	N	Police Crime Analyst			
	N	Procurement Specialist I			
	N	Recreation Programs Coordinator			
	N	Sr. Staff Assistant			
	N	Utility Plant Operator II			
	N	Utility Support Specialist			
132	N	Construction Inspector	\$ 41,975	\$ 52,469	\$ 62,962
	N	Utility Plant Operator III			
133	N	Fiscal Projects Coordinator	\$ 42,935	\$ 53,668	\$ 64,402
	N	Lake Management Technician II			
	N	Lead Lift Station Technician			
	N	Lead Stormwater Technician			
	N	Lead Utility Technician			
	N	Utility Plant Operator IV			
N	Utility Plant Operations Specialist I				
134	N	Utility Plant Operator V	\$ 43,923	\$ 54,904	\$ 65,885
135	N	Fleet Technician II	\$ 44,941	\$ 56,176	\$ 67,412
	N	GIS Technician			
	N	Human Resources Specialist II			
	N	Payroll Specialist II			
	N	Procurement Specialist II			
	N	Support Technician I			
N	Utility Plant Operator VI				

**CLASSIFICATION / PAY GRADE SCHEDULE
FOR FISCAL YEAR 2023
GENERAL**

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
136	N	Cross Connection Control Supervisor	\$ 45,990	\$ 57,487	\$ 68,985
	N	Utility Plant Operations Specialist II			
	N	Utility Plant Operator VII			
137	N	Accreditation and Grants Coordinator	\$ 47,070	\$ 58,837	\$ 70,605
	N	Deputy City Clerk			
	N	Police Administrative Services Coordinator			
	N	Utility Plant Operations Specialist III			
	N	Utility Projects Coordinator			
138	N	Support Technician II	\$ 48,182	\$ 60,228	\$ 72,274
	N	Utility Plant Operations Specialist IV			
139	N	Accountant	\$ 49,328	\$ 61,660	\$ 73,992
	N	Budget Accountant			
	N	Utility Plant Operator VIII			
140	N	Environmental Coordinator	\$ 50,508	\$ 63,136	\$ 75,763
	N	GIS Coordinator			
	N	IT Application Analyst			
	N	Planner			
	N	Records Supervisor			
	N	Senior Code Compliance Officer			
141	N	Arts and Marketing Supervisor	\$ 51,724	\$ 64,655	\$ 77,586
	N	Chief Water Plant Operator			
	N	Crime Scene/Property Evidence Supervisor			
	N	Utility Plant Operations Specialist V			
142	N	Senior Accountant	\$ 52,976	\$ 66,220	\$ 79,464
	N	Senior Budget Accountant			
143	N	Construction & Permitting Manager	\$ 54,266	\$ 67,832	\$ 81,399
	N	Public Works & Utilities Business Analyst			
	N	Senior GIS Coordinator			
145	N	Executive Assistant to the City Manager	\$ 56,963	\$ 71,203	\$ 85,444
201	E	Distribution and Collection Superintendent	\$ 58,372	\$ 72,965	\$ 87,558
	E	Lift Station Superintendent			
	E	Planner II			
	E	Streets and Stormwater Superintendent			
	E	Water Reclamation Superintendent			
	E	Water Production Superintendent			
202	E	Code Compliance Supervisor	\$ 59,823	\$ 74,779	\$ 89,735
	E	Parks and Facilities Superintendent			
	E	Utility Engineer I			
204	E	Customer Service Supervisor	\$ 62,858	\$ 78,573	\$ 94,288
	E	Economic Development Planner			
	E	Police Commander			
	E	Recreation Programs & Events Supervisor			

**CLASSIFICATION / PAY GRADE SCHEDULE
FOR FISCAL YEAR 2023
GENERAL**

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
205	E	Natural Resource Officer	\$ 64,445	\$ 80,556	\$ 96,667
	E	Utility Engineer II			
206	E	Chief Planner	\$ 66,078	\$ 82,598	\$ 99,117
	E	Healthy Community Manager			
	E	Human Resources Manager			
	E	Recreation Manager			
207	E	Systems Administrator	\$ 67,761	\$ 84,701	\$ 101,642
209	E	Deputy Building Official	\$ 71,280	\$ 89,099	\$ 106,919
	E	Police Captain			
	E	Procurement Manager			
	E	Public Works Maintenance Manager			
211	E	Accounting Manager	\$ 75,012	\$ 93,765	\$ 112,518
213	E	City Clerk	\$ 78,972	\$ 98,715	\$ 118,458
	E	City Engineer			
217	E	Building Official	\$ 87,631	\$ 109,538	\$ 131,446
	E	Deputy Police Chief			
	E	IT Manager			
	E	Public Works Divisions Director			
	E	Utility Divisions Director			
301	E	Administrative Services Director	\$ 92,359	\$ 115,449	\$ 138,539
303	E	Community Development Director	\$ 97,376	\$ 121,720	\$ 146,063
304	E	Finance Director	\$ 99,997	\$ 124,997	\$ 149,996
	E	Police Chief			
	E	Public Works & Utilities Director			

**CLASSIFICATION / PAY GRADE SCHEDULE
FOR FISCAL YEAR 2023
PUBLIC SAFETY - POLICE**

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
PO	N	Police Officer	\$ 44,764	\$ 55,955	\$ 67,146
PC	N	Police Corporal	\$ 46,772	\$ 58,466	\$ 70,159
PS	N	Police Sergeant	\$ 54,415	\$ 68,019	\$ 81,634

SHARED POSITION ALLOCATION

The below positions/ salaries are allocated to the below fund/division based on the allocations indicated:

Position	Total Salary	001/0120.512	001/0210.515	001/0410.572	001/0710.539	001/0720.541	001/0720.541	110/0740.538	110/0740.538	110/0740.538	119/221.524	401/0750.536	401/0750.536	Total
		25%	75%	50%	33%	25%	50%	33%	25%	50%	25%	33%	50%	
Community Development Director	175,733		131,800								43,933			175,733
Chief Planner	105,110		78,833								26,278			105,110
Irrigation Technician	66,139			33,070			33,070							66,139
Irrigation Technician	60,032			30,016			30,016							60,032
Irrigation Technician	59,424			29,712			29,712							59,424
City Engineer	152,532				50,844			50,844				50,844		152,532
Construction Inspector	70,364				23,455			23,455				23,455		70,364
Const & Permitting Mgr	111,244				37,081			37,081				37,081		111,244
Public Works Maintenance Mgr	150,139						75,070			75,070				150,139
Streets & Stormwater Supt.	106,411						53,206			53,206				106,411
Sr. Staff Assistant	81,369					20,342			20,342				40,685	81,369
Public Works Divisions Director	175,266									87,633			87,633	175,266
	1,313,763	-	210,632	92,798	111,380	20,342	221,073	111,380	20,342	215,908	70,211	111,380	128,318	1,313,763

001 = General Fund
 110 = Stormwater Fund
 119 = Building Safety Fund
 401 = Water and Sewer Utility Fund



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APPENDIX B



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Projected Changes In Fund Balances

Fiscal Year 2023



	Fund #	Est. Fund Balance at 10/01/22	FY 2023 Budget				Projected Fund Balance at 9/30/23
			Fund Balance Increase (Decrease)				
Governmental Funds & Special Revenue Funds			Revenues	Expenditures	Δ in Dollars	%	
General Fund	001	\$ 12,135,281	22,305,810	22,340,443	(34,633)	-0.3%	\$ 12,100,648
Police Education	102	20,152	10,000	25,280	(15,280)	-75.8%	(1) 4,872
Parks & Recreation Impact Fee	103	263,632	25,000	-	25,000	9.5%	288,632
Law Enforcement	104/105	57,568	-	-	-	0.0%	57,568
Local Option Gas Tax	109	1,338,321	572,523	903,054	(330,531)	-24.7%	(2) 1,007,790
Stormwater Utility	110	1,178,930	2,448,930	2,164,086	284,844	24.2%	(3) 1,463,774
Multi Modal Impact	111	456,882	55,675	-	55,675	12.2%	(4) 512,557
Community Redevel. Agency	113	28,186	1,439,450	958,213	481,237	1707.4%	(5) 509,423
Infrastructure Surtax	114	2,441,202	2,186,050	3,428,505	(1,242,455)	-50.9%	(6) 1,198,747
Tree Replacement	115	574,838	3,570	55,000	(51,430)	-8.9%	523,408
Municipal Impact Fee	116	11,559	15,015	-	15,015	129.9%	(7) 26,574
Solid Waste	118	204,445	2,235,236	2,249,765	(14,529)	-7.1%	189,916
Building Safety	119	1,421,304	765,967	1,137,741	(371,774)	-26.2%	(8) 1,049,530
Street Light	120	365,930	406,677	448,715	(42,038)	-11.5%	(9) 323,892
Treasury/ Justice	121/122	160,295	-	-	-	0.0%	160,295
Debt Service	201	3,670	3,609,983	3,600,099	9,884	269.3%	(10) 13,554
Equip Replace	302	58,762	779,589	759,554	20,035	34.1%	(11) 78,797
PD Complex Const.	303	-	25,050	-	25,050	0.0%	25,050
Capital Improvement	305	257,368	4,550	-	4,550	1.8%	261,918
Parks Master Plan	307	18,308,389	62,600	9,058,092	(8,995,492)	-49.1%	(12) 9,312,897
TOTAL		\$ 39,286,714	\$ 36,951,675	\$ 47,128,547	\$ (10,176,872)		\$ 29,109,842

Enterprise Funds	Fund #	Est. NLA Balance at 10/1/22	FY 2023 Budget				Projected NLA Balance at 09/30/23
			Net Liquid Assets (NLA) Increase (Decrease)				
			Revenues	Expenses	Δ in Dollars	%	
Water and Sewer	401	8,096,572	22,230,651	21,864,499	366,152	4.5%	8,462,724
Renewal & Replace.	402	96,575	3,055,850	988,000	2,067,850	2141.2%	(13) 2,164,425
W & S Capital Improv.	403	93,715	278,337	-	278,337	297.0%	(14) 372,052
Golf Course Fund	405	522,309	-	227,914	(227,914)	-43.6%	(15) 294,395
TOTAL		\$ 48,095,885	62,516,513	70,208,960	(7,692,447)		\$ 40,403,438

Projected Changes In Fund Balances

Fiscal Year 2023



The chart on the prior page depicts the estimated budgeted fund balance at the beginning of the budget year, adjusted for budgeted revenues and expenditures to show projected fund balance for the end of FY 2023. Because Enterprise Funds are accounted for on the full accrual basis Net Liquid Assets (NLA) is a more meaningful measure than Fund Balance and is presented in its place. Amounts presented assume all budgeted revenues will be collected and all budgeted expenditures will be spent.

Explanation of +/- 10% (or more) Change in Fund Balance:

- (1) Increased spending for training of new employees.
- (2) Increased spending due to planned Capital Projects.
- (3) Increased spending in accordance with Stormwater Master Plan.
- (4) Anticipated revenue with no planned spending.
- (5) Anticipated revenue with lower planned spending.
- (6) Anticipated increase in expenditures.
- (7) Anticipated revenue with no planned spending.
- (8) Increased spending due to the addition of new employee.
- (9) Anticipated increase in expenditures (Concord Dr).
- (10) Anticipated revenue with lower planned spending.
- (11) Anticipated revenue with lower planned spending.
- (12) Increased spending in accordance with Parks Master Plan.
- (13) Increased transfer from 401 fund with lower planned spending.
- (14) Anticipated revenue with no planned spending.
- (15) Decrease in fund balance due to revenues not being budgeted.



APPENDIX C



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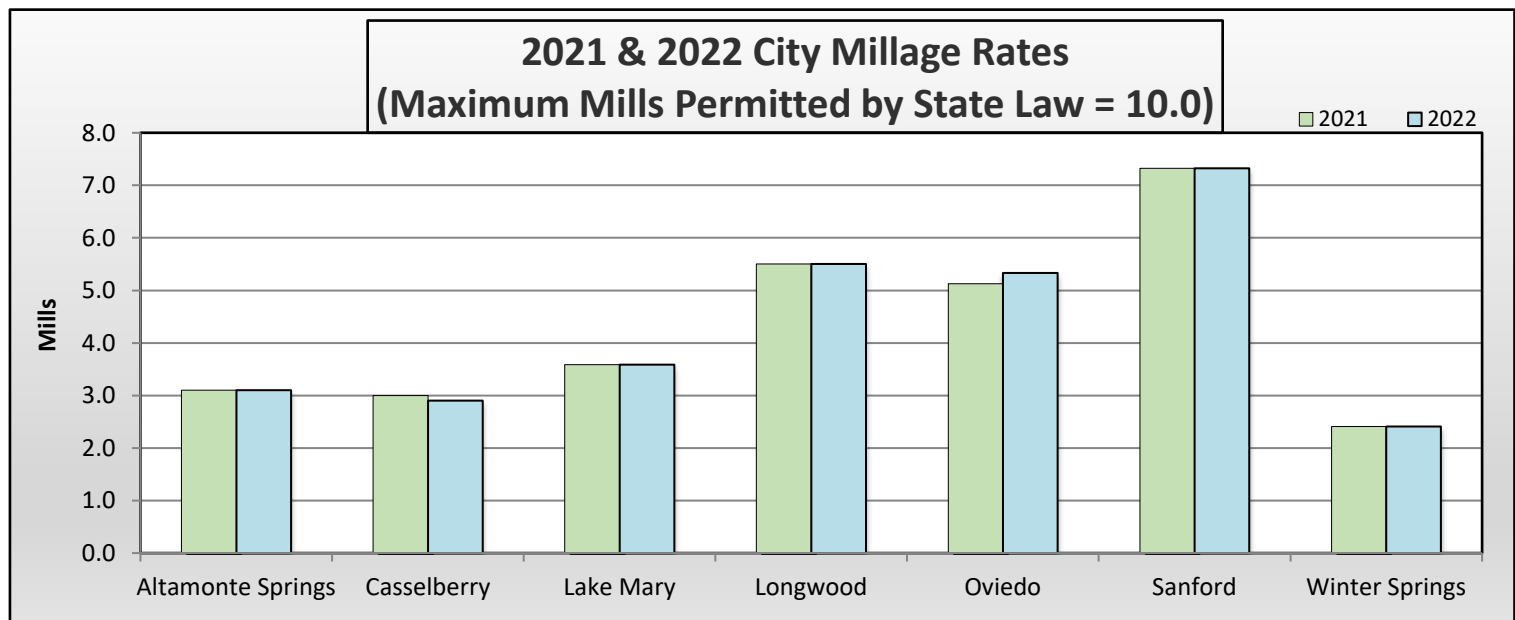
Seminole County and Municipalities Property Tax Rates

Fiscal Year
2022/2023

Local Millage Rates by Tax Year:		2017	2018	2019	2020	2021	2022*
Altamonte Springs	City Millage	3.1000	3.1000	3.1000	3.1000	3.1000	3.1000
	County Fire Protection District **	2.7649	2.7649	2.7649	2.7649	2.7649	2.7649
	Total	5.8649	5.8649	5.8649	5.8649	5.8649	5.8649
Casselberry	City Millage	3.1201	3.0519	3.0519	3.0519	2.9990	2.9000
	City Bonds	-	-	-	-	0.2251	0.6443
	County Fire Protection District **	2.7649	2.7649	2.7649	2.7649	2.7649	2.7649
	Total	5.8850	5.8168	5.8168	5.8168	5.9890	6.3092
Lake Mary	City Millage	3.5895	3.5895	3.5895	3.5895	3.5895	3.5895
Longwood	City Millage	5.5000	5.5000	5.5000	5.5000	5.5000	5.5000
Oviedo	City Millage	5.0770	5.0970	5.1145	5.1230	5.1275	5.3350
	City Bonds	0.2050	0.1850	0.1675	0.1590	0.1545	0.1400
	Total	5.2820	5.2820	5.2820	5.2820	5.2820	5.4750
Sanford	City Millage	7.3250	7.3250	7.3250	7.3250	7.3250	7.3250
Winter Springs	City Millage	2.4300	2.4300	2.4300	2.4100	2.4100	2.4100
	City Bonds	0.0600	0.0500	0.0000	0.0000	0.0000	0.0000
	County Fire Protection District **	2.7649	2.7649	2.7649	2.7649	2.7649	2.7649
	Total	5.2549	5.2449	5.1949	5.1749	5.1749	5.1749
Unincorporated County	County Fire Protection District	2.7649	2.7649	2.7649	2.7649	2.7649	2.7649
	Unincorp. Transportation District	0.1107	0.1107	0.1107	0.1107	0.1107	0.1107
	Total	2.8756	2.8756	2.8756	2.8756	2.8756	2.8756

Millages Applied to All Residents by Tax Year:	2017	2018	2019	2020	2021	2022
All County Purpose Millages						
Non-Debt Levies	4.8751	4.8751	4.8751	4.8751	4.8751	4.8751
Total	4.8751 #	4.8751 #	4.8751 #	4.8751 #	4.8751	4.8751
School Board Millages (Total)	7.5570	6.5690	6.1330	5.9340	5.8250	5.4600
St. Johns River Water Management District	0.2724	0.2562	0.2414	0.2287	0.2189	0.1974

*Proposed millage rates as of August 3, 2022. Adopted rates were not available at time of publishing with the exception of Casselberry.



** Altamonte Springs, Winter Springs and Casselberry use County fire protection in lieu of their own.

Seminole County & Municipalities Property Taxable Value Comparison

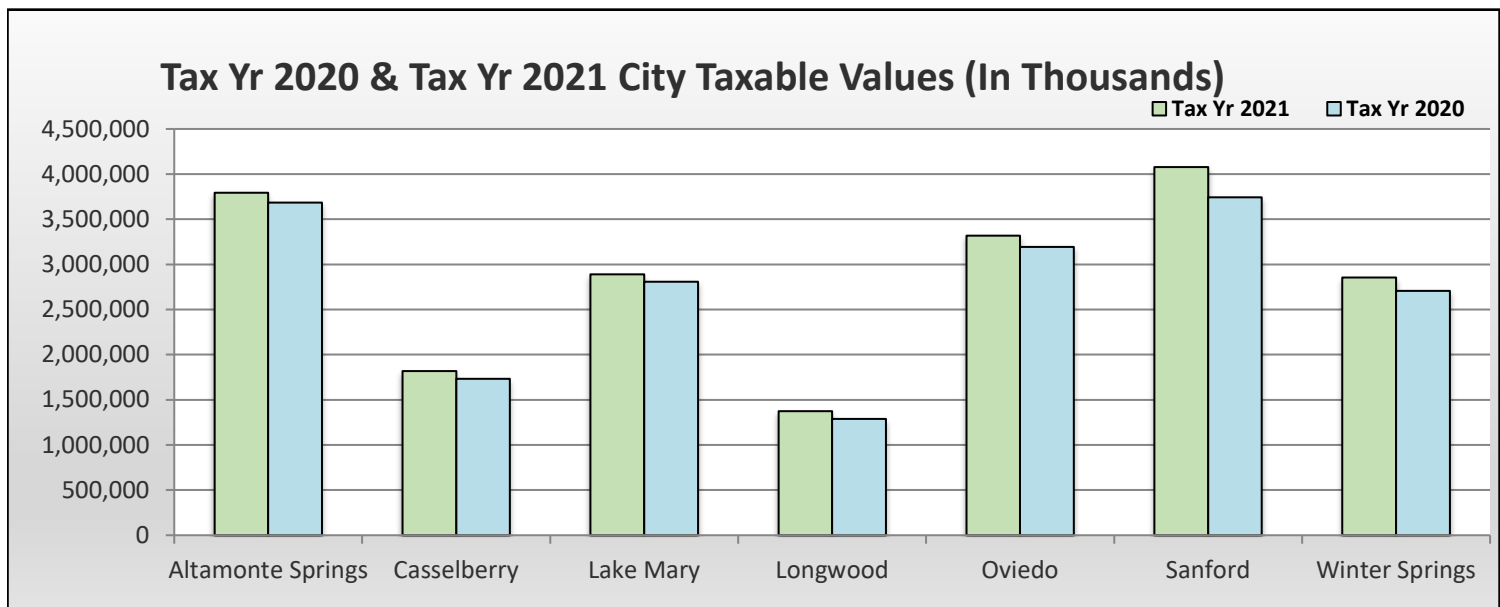
Fiscal Year
2022/2023

	Taxable Value * (In Thousands)		% Change in in Taxable Value	Tax Yr 2021 Taxable Value (In Thousands)	
	Tax Yr 2021	Tax Yr 2020		Residential	Commercial
Altamonte Springs	3,792,654	3,683,853	2.95%	1,424,547	2,130,110
Casselberry	1,816,945	1,731,481	4.94%	917,905	811,409
Lake Mary	2,888,968	2,806,017	2.96%	1,224,939	1,428,999
Longwood	1,375,853	1,288,614	6.77%	671,839	610,286
Oviedo	3,318,646	3,193,480	3.92%	2,479,939	715,298
Sanford	4,079,142	3,743,885	8.95%	1,781,845	1,897,167
Winter Springs	2,854,767	2,708,236	5.41%	2,318,749	456,645

* The Taxable Value provided in this spreadsheet includes real property, personal property and centrally assessed property (railroad). The numbers used were provided by the Seminole County Appraiser's Office.

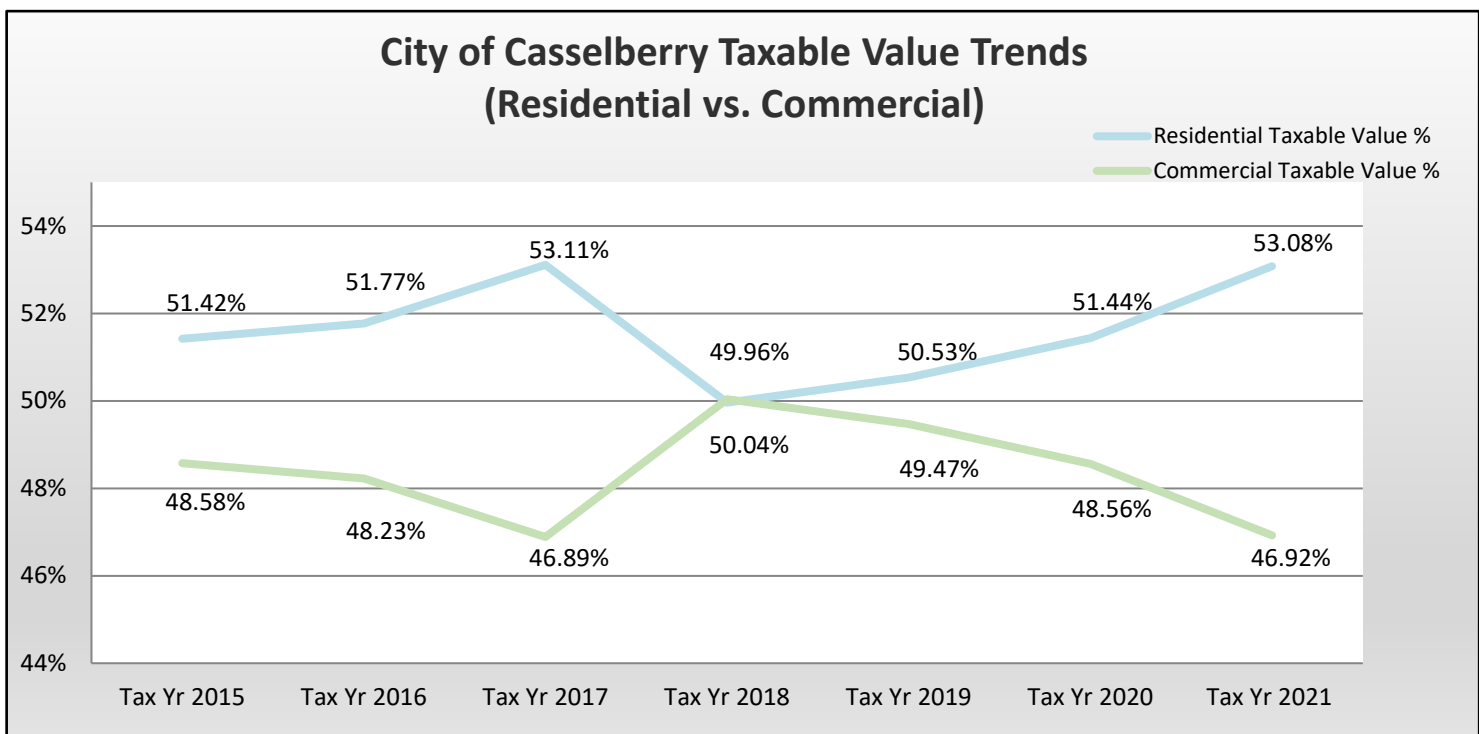
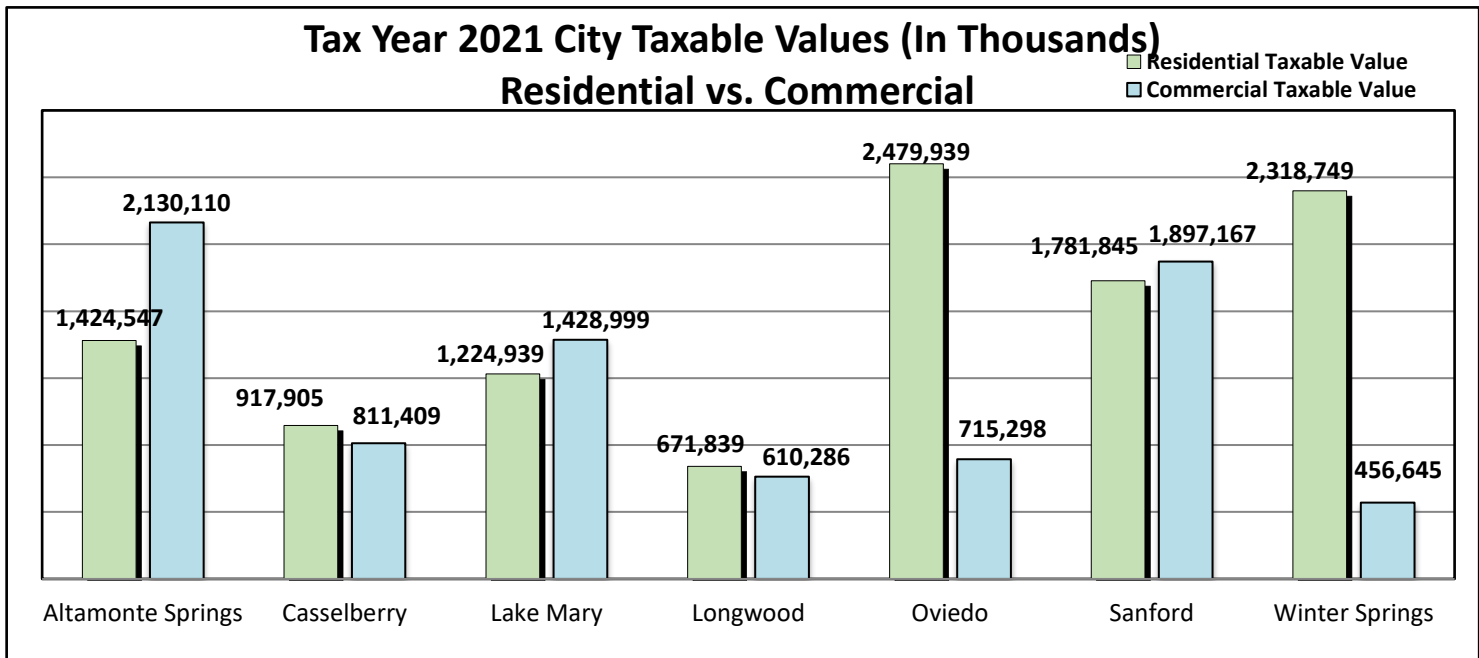
City	Tax Yr 2021 Millage Rate	Population**	Sq. Miles	Acres	Population Density Per Acre
Altamonte Springs	3.1000	46,735	9.7	6,208	7.5282
Casselberry	2.9000	29,571	7.6	4,878	6.0621
Lake Mary	3.5895	16,867	9.9	6,336	2.6621
Longwood	5.5000	15,496	5.9	3,776	4.1038
Oviedo	5.3350	40,073	16.0	10,240	3.9134
Sanford	7.3250	62,045	27.2	17,408	3.5642
Winter Springs	2.4100	38,767	13.3	8,512	4.5544

** The population count provided is an estimate as of April 1, 2021 and is the most current data available.



Seminole County & Municipalities
 Property Taxable Value Comparison (cont.)

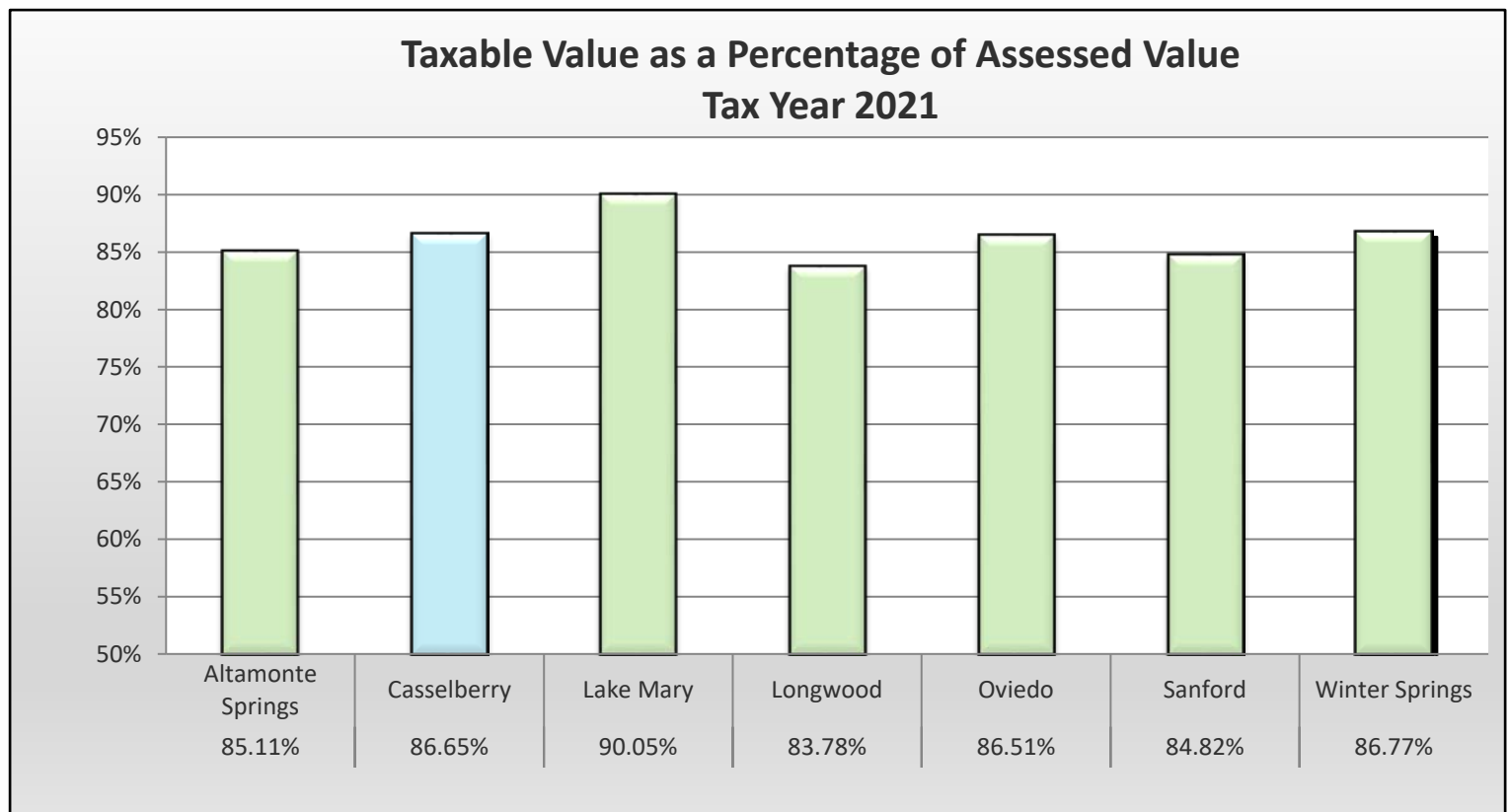
Fiscal Year
 2022/2023



Statistical Analysis
Assessed Value vs. Taxable Value

Fiscal Year
 2022/2023

ASSESSMENT AND TAXABLE VALUE BY MUNICIPALITY			
(TAX YEAR 2021)			
City	Total Taxable Value (in thousands)	Total Assessed Value (in thousands)	Taxable Value as a % of Assessed Value
Altamonte Springs	3,792,654	4,456,255	85.11%
Casselberry	1,816,945	2,096,976	86.65%
Lake Mary	2,888,968	3,208,152	90.05%
Longwood	1,375,853	1,642,221	83.78%
Oviedo	3,318,646	3,836,262	86.51%
Sanford	4,079,142	4,809,140	84.82%
Winter Springs	2,854,767	3,290,145	86.77%



General Fund Revenues and Expenditures

Five Year Trends - Actual

Fiscal Year
2022/2023

Dollars (000's)

Revenues		2017	2018	2019	2020	2021
Ad Valorem Taxes		3,643	3,864	4,508	4,791	5,015
Utility Service Taxes		3,217	3,304	3,514	3,698	3,817
Utility Franchise Fees		1,978	2,148	2,320	2,281	2,232
State Revenue Sharing		2,952	3,084	3,226	3,079	3,480
Charges for Services		229	239	257	125	162
Licenses/Permit Fees/Business Taxes		271	303	299	234	289
Fines & Forfeitures		226	230	284	196	182
Grant Revenue		105	141	1,117	456	323
Miscellaneous Revenues		439	864	435	404	878
Sub total		13,060	14,177	15,960	15,264	16,378
Debt Proceeds		-	-	1,644	-	700
Interest		43	44	210	188	10
Transfers In		1,796	2,046	2,360	3,510	2,313
Total Revenues		14,899	16,267	20,174	18,962	19,401
Expenditures		2017	2018	2019	2020	2021
General	Personnel	1,565	1,483	1,490	1,717	1,656
Government	Operating	1,624	1,576	1,197	1,507	1,363
	Cap. Outlay	-	-	302	42	91
	Sub total	3,189	3,059	2,989	3,266	3,110
Public Safety	Personnel	4,952	5,191	5,502	5,842	6,045
	Operating	1,028	1,075	1,050	1,010	944
	Cap. Outlay	88	36	10	66	307
	Sub total	6,068	6,302	6,562	6,918	7,296
Physical Environment	Personnel	-	76	83	94	138
	Operating	-	94	129	1,541	146
	Cap. Outlay	-	15	-	-	-
	Sub total	-	185	212	1,635	284
Transportation	Personnel	744	796	897	993	1,060
	Operating	296	385	375	333	320
	Cap. Outlay	16	27	7	-	-
	Sub total	1,056	1,208	1,279	1,326	1,380
Culture/Recreation	Personnel	971	1,000	1,058	1,082	1,155
	Operating	638	714	907	817	736
	Cap. Outlay	142	426	767	1,340	1,571
	Sub total	1,751	2,140	2,732	3,239	3,462
Total Personnel		8,232	8,546	9,030	9,728	10,053
Total Operating		3,586	3,844	3,658	5,208	3,509
Total Capital Outlay		246	504	1,086	1,448	1,969
Principal Retirement on Debt		864	489	577	570	511
Interest on Debt		26	18	66	26	27
Transfers Out		1,068	1,239	1,648	1,459	2,059
Total Expenditures		14,022	14,640	16,065	18,439	18,128

**General Fund Revenues and Expenditures
Five Year Trends (Continued)**

Fiscal Year
2022/2023

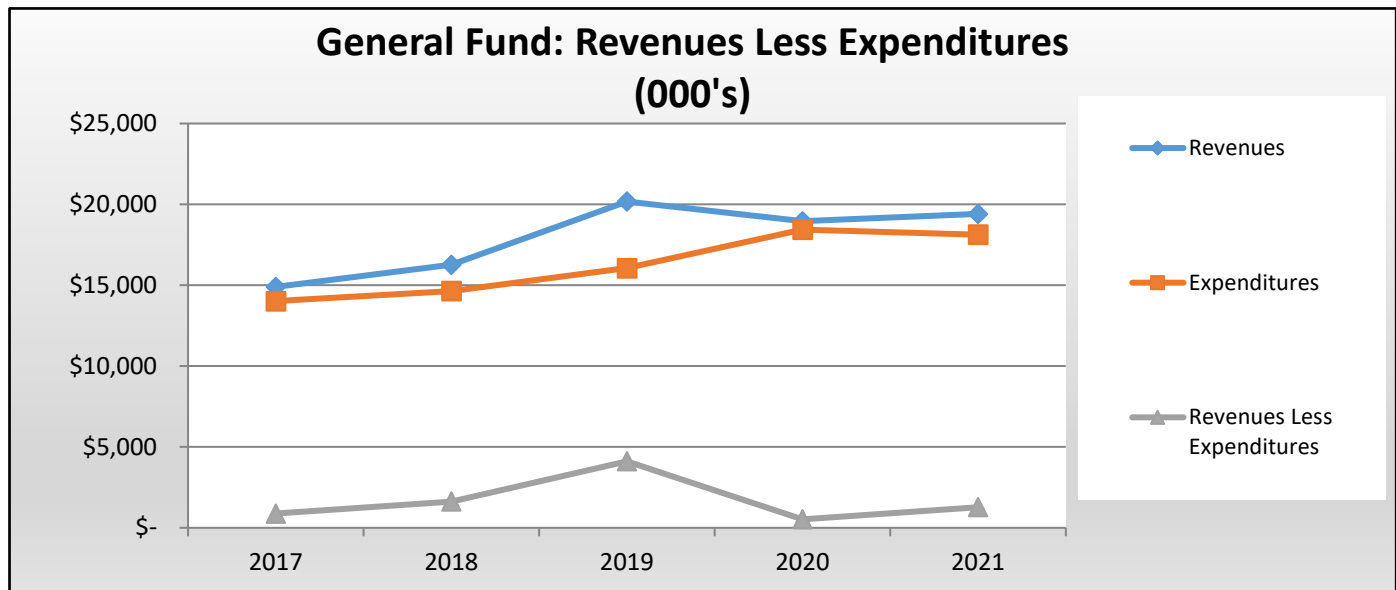
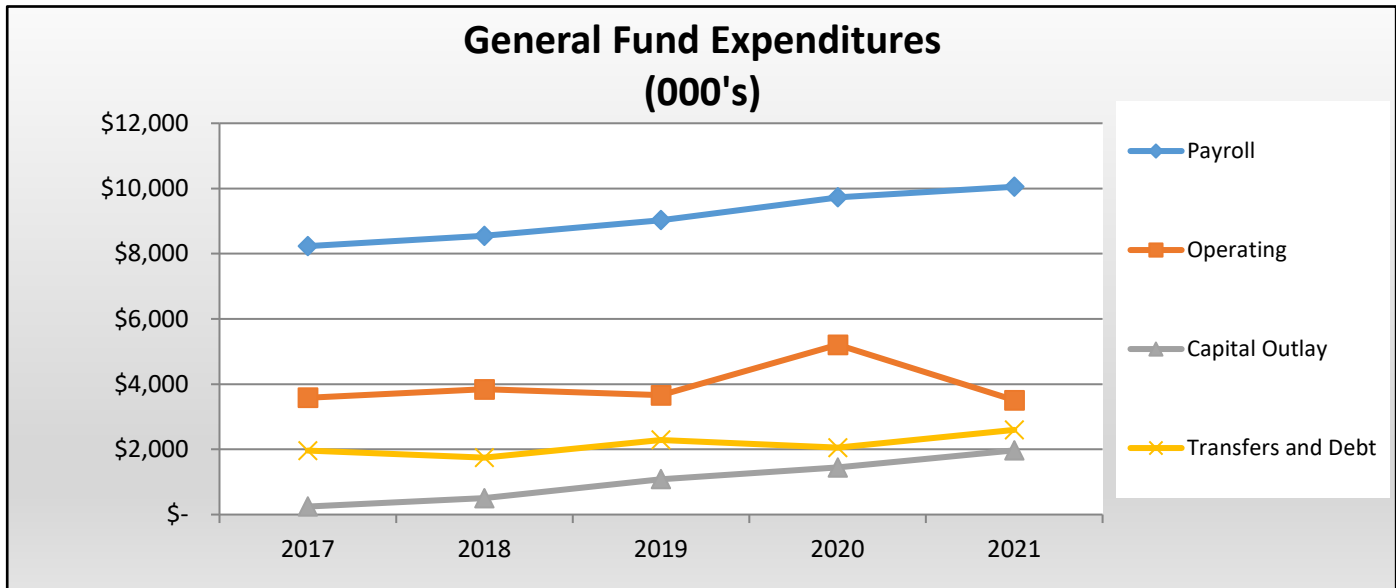
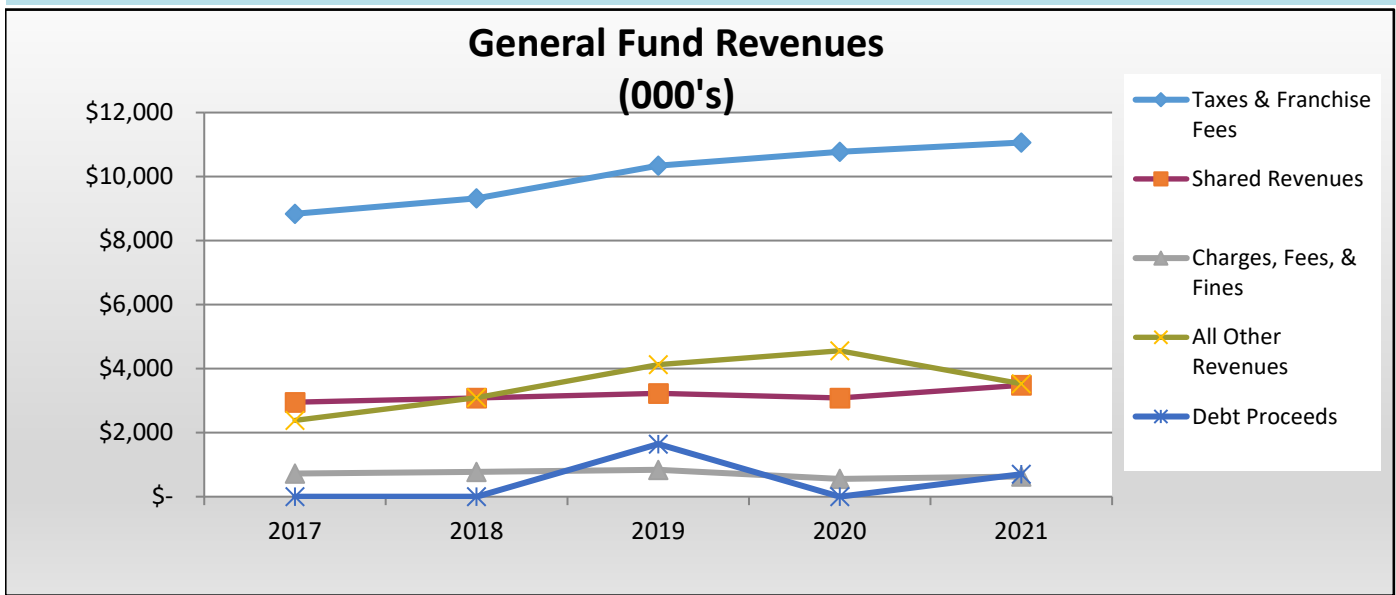
Percentage Changes From Previous Year

Revenues	2017	2018	2019	2020	2021
Ad Valorem Taxes	5.35%	6.07%	16.67%	6.28%	4.68%
Utility Service Taxes	0.16%	2.70%	6.36%	5.24%	3.22%
Utility Franchise Fees	2.28%	8.59%	8.01%	-1.68%	-2.15%
1/2 Cent Sales Tax & State Revenue Sharing	3.22%	4.47%	4.60%	-4.56%	13.02%
Charges for Services	48.70%	4.37%	7.53%	-51.36%	29.60%
Licenses & Permit Fees	-12.58%	11.81%	-1.32%	-21.74%	23.50%
Fines & Forfeitures	-5.44%	1.77%	23.48%	-30.99%	-7.14%
Grant Revenue	41.89%	34.29%	692.20%	-59.18%	-29.17%
Miscellaneous Revenues	19.29%	96.81%	-49.65%	-7.13%	117.33%
Sub total	3.58%	8.55%	12.58%	-4.36%	7.30%
Debt Proceeds	0.00%	0.00%	0.00%	0.00%	0.00%
Interest	-27.12%	2.33%	377.27%	-10.48%	-94.68%
Transfers In	-17.35%	13.92%	15.35%	48.73%	-34.10%
Total Revenues	0.39%	9.18%	24.02%	-6.01%	2.32%

Expenditures	2017	2018	2019	2020	2021
Total Personnel	-1.25%	3.81%	5.66%	7.73%	3.34%
Total Operating	-23.52%	7.19%	-4.84%	42.37%	-32.62%
Total Capital Outlay	1130.00%	104.88%	115.48%	33.33%	35.98%
Principal Retirement on Debt	14.29%	-43.40%	18.00%	-1.21%	-10.35%
Interest on Debt	-35.00%	-30.77%	266.67%	-60.61%	3.85%
Transfers Out	-2.82%	16.01%	33.01%	-11.47%	41.12%
Total Expenditures	-6.14%	4.41%	9.73%	14.78%	-1.69%

General Fund Five Year Trends

Fiscal Year
2022/2023



Water & Sewer Fund Profit & Loss - Five Year Trends - Actual

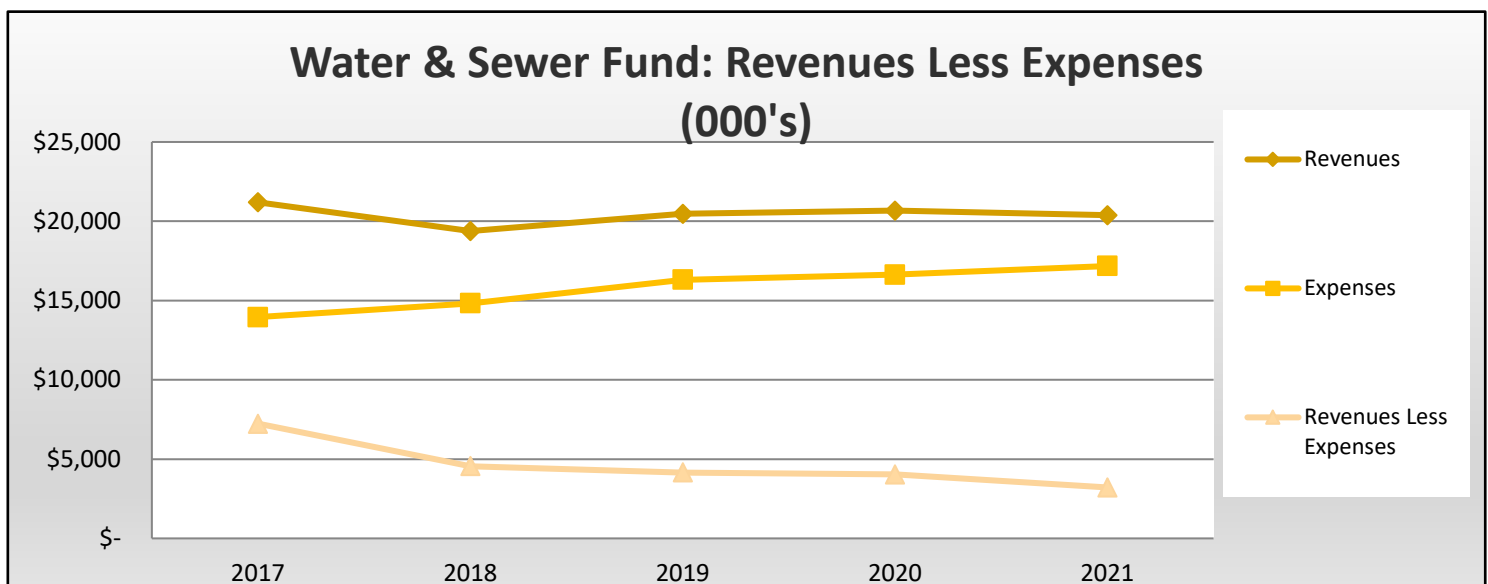
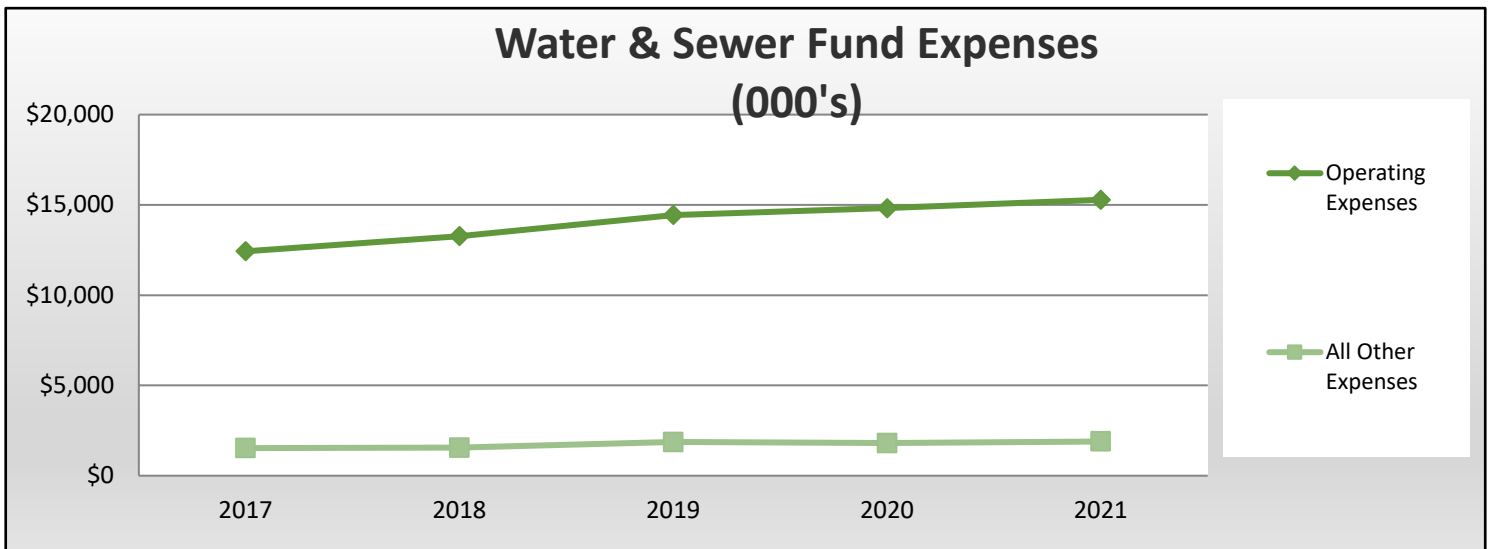
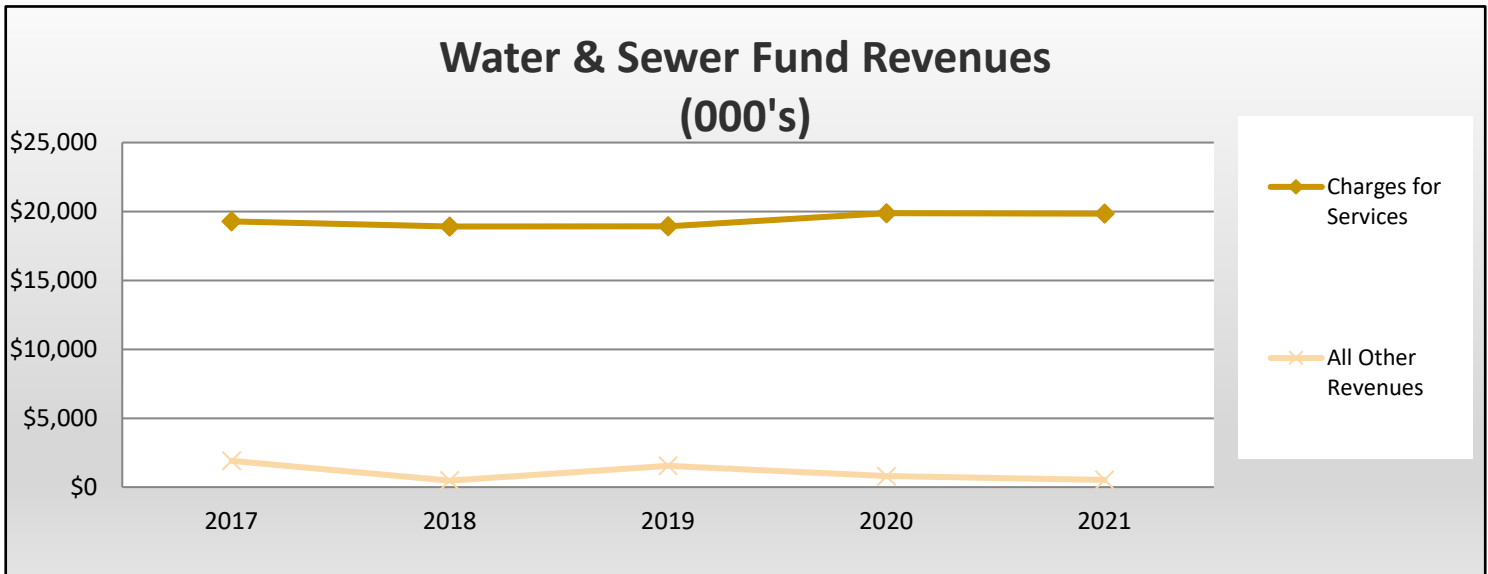
Fiscal Year
2022/2023

Dollars (000's)

	2017	2018	2019	2020	2021
Operating Revenues					
Charges for Services	19,289	18,910	18,925	19,875	19,854
Other Operating Income	130	146	153	134	221
Total Operating Revenues	19,419	19,056	19,078	20,009	20,075
Operating Expenses					
Administration and Operations	4,138	4,158	4,288	4,431	4,487
Water Distribution and Wastewater Collection	1,235	1,399	1,629	1,612	1,603
Wastewater Treatment and Disposal	2,663	3,753	3,681	4,128	4,414
Drinking Water Production	1,468	1,092	1,103	1,318	1,302
Depreciation and Amortization	2,925	2,873	3,743	3,331	3,476
Total Operating Expenses	12,429	13,275	14,444	14,820	15,282
TOTAL OPERATING INCOME	6,990	5,781	4,634	5,189	4,793

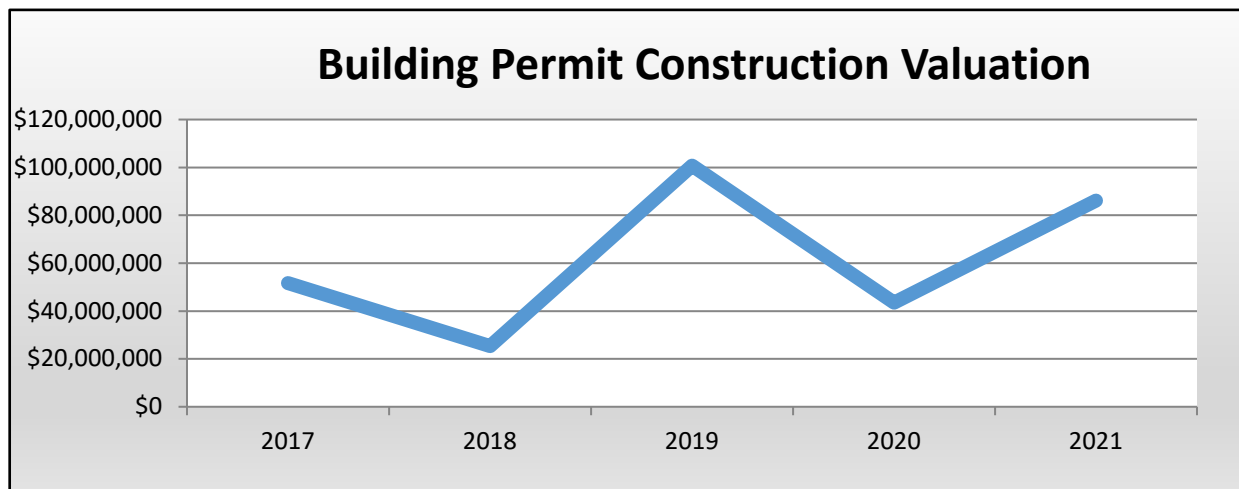
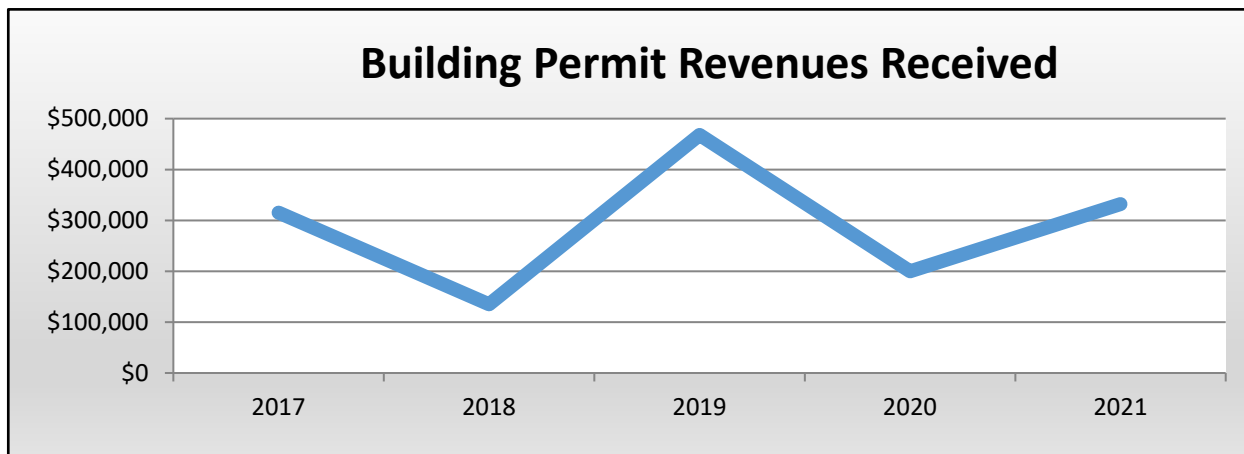
	2017	2018	2019	2020	2021
Total Operating Income	6,990	5,781	4,634	5,189	4,793
Interest Income	128	127	711	636	20
Interest Expense (Loss)	(157)	(142)	(153)	(304)	(236)
Grants	21.00	2	324	79	20
G/L on Sale of Assets (Loss)	27	6	15	(182)	(164)
Transfers In	-	119.00	-	-	-
Operating Transfers Out (Loss)	(1,399)	(1,415)	(1,731)	(1,506)	(1,657)
Net Income (Loss)	5,610	4,478	3,800	3,912	2,776
Contributed Capital	1,627	78	359	126	437
Net Addition To Retained Earnings	7,237	4,556	4,159	4,038	3,213

Selected Percentage Changes From Previous Year	2017	2018	2019	2020	2021
Total Operating Revenues	10.20%	-1.87%	0.12%	4.88%	0.33%
Total Operating Expenses	-7.18%	6.81%	8.81%	2.60%	3.12%
Operating Income	65.25%	-17.30%	-19.84%	11.98%	-7.63%
Net Income	299.86%	-20.18%	-15.14%	2.95%	-29.04%



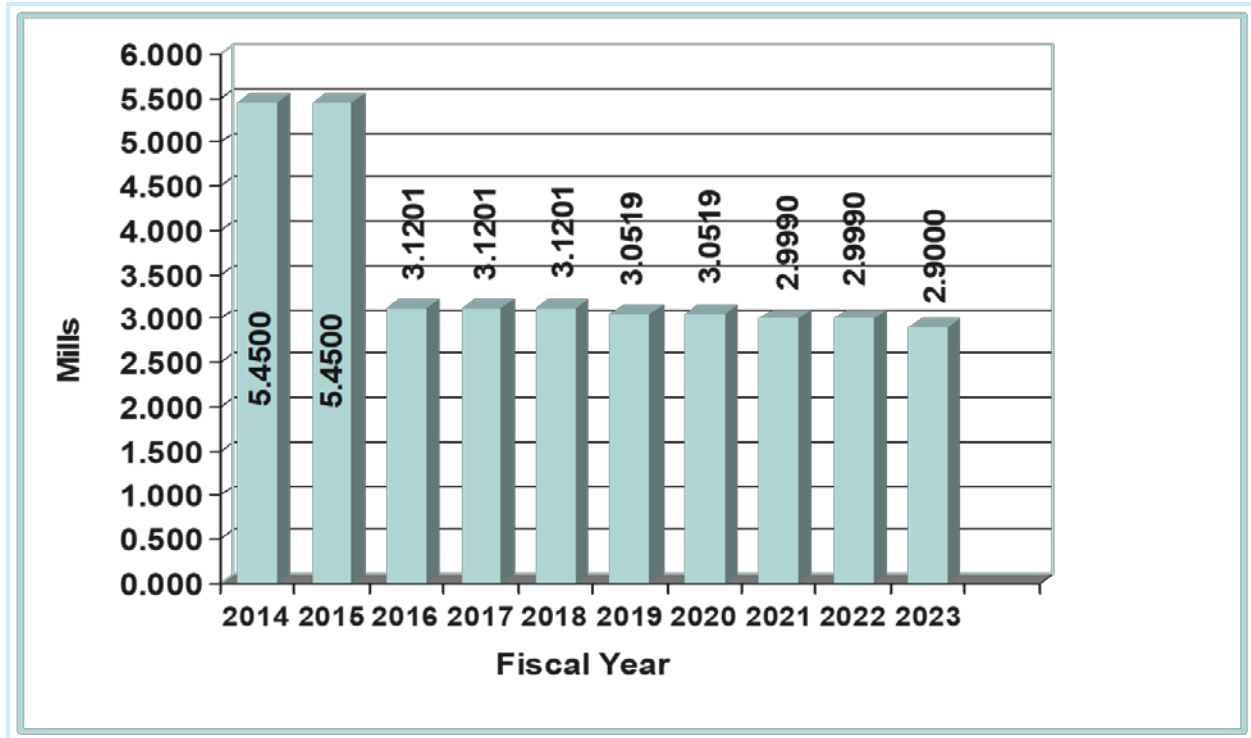
BUILDING PERMIT ACTIVITY

BUILDING	2017	2018	2019	2020	2021
Permits Issued	2,297	2,550	2,985	2,593	2,781
Permit Revenues Received	\$315,484	\$135,038	\$468,005	\$199,682	\$331,800
Inspections	8,261	4,672	5,566	5,644	5,680
Construction Valuation*	\$51,714,443	\$25,342,861	\$100,740,805	\$43,544,800	\$86,072,113



*Obtained from building permit application valuation.

Property Tax Rates
Mills per \$1,000 of Assessed Taxable Value
Last Ten Fiscal Years and Current Budget Year



Note: Millage reduced in FY 2016 and each year thereafter due to consolidation of fire services with Seminole County. Millage rate of 2.7649 mills is now assessed to the Citizens of Casselberry by Seminole County.

Departmental Personnel Counts by Year

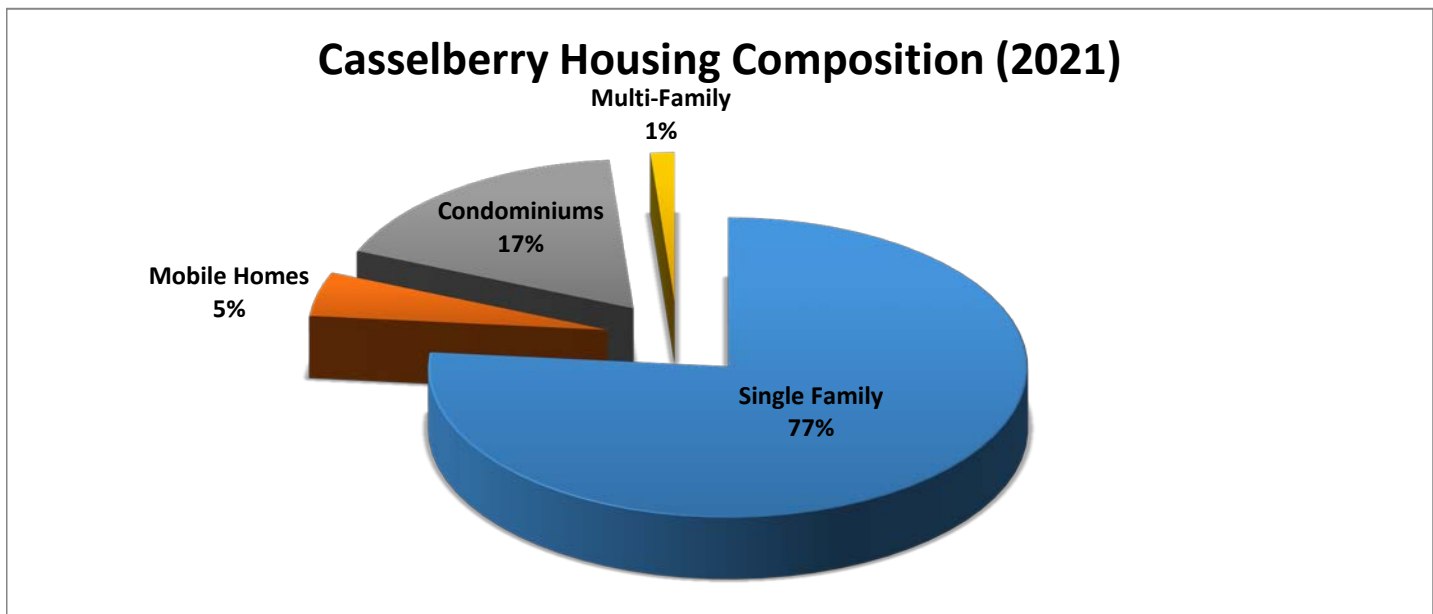
Fiscal Year
2022/2023

Fiscal Year 2019 - Fiscal Year 2023

	FY 2019		FY 2020		FY 2021		FY 2022		FY 2023	
	<u>FT</u>	<u>PT</u>	<u>FT</u>	<u>PT</u>	<u>FT</u>	<u>PT</u>	<u>FT</u>	<u>PT</u>	<u>FT</u>	<u>PT</u>
ADMINISTRATION DEPARTMENT										
City Commission	0	5	0	5	0	5	0	5	0	5
City Manager/City Clerk	5	0	6	0	5	0	6	0	6	0
ADMINISTRATIVE SERVICES DEPT.										
Human Resources/Risk Management	4	0	4	0	4	0	4	0	4	0
Procurement and Contract Management	3	0	3	0	3	0	3	0	3	0
Information Technology	3	0	3	0	3	0	3	0	7	0
COMMUNITY DEVELOPMENT DEPT.										
Planning	6	0	6	0	6	0	6	0	6	0
Economic Development	1	0	1	0	1	0	1	0	1	0
Code Compliance	5	1	5	1	5	1	5	0	5	0
Building Safety	2	0	2	0	3	0	3	0	4	0
FINANCE DEPARTMENT										
Accounting	6	0	6	0	6	0	7	0	7	0
Procurement	0	0	0	0	0	0	0	0	0	0
Information Technology	0	0	0	0	0	0	0	0	0	0
Office of Management and Budget	1	0	1	0	1	0	1	0	1	0
Customer Service	5	0	5	0	5	0	5	0	5	0
Inventory Control	0	0	0	0	0	0	0	0	0	0
Meter Service	3	0	3	0	3	0	4	0	4	0
POLICE DEPARTMENT										
Police	68	0	70	0	70	0	70	0	70	0
PUBLIC WORKS & UTILITIES DEPT.										
Parks Maintenance	10	1	10	1	10	1	10	1	10	1
Recreation	7	0	7	0	7	0	7	0	7	0
Engineering	3	0	3	0	4	0	4	0	4	0
Streets Maintenance	13	0	13	0	13	0	13	0	13	0
Fleet Maintenance	3	0	3	0	3	0	3	0	3	0
City Facilities	3	0	4	0	4	0	4	0	4	0
Stormwater	9	0	9	0	9	0	9	0	9	0
Administration	6	0	6	0	6	0	6	0	6	0
Distribution & Collection	14	0	16	0	16	0	16	0	17	0
Lift Station	5	0	5	0	5	0	5	0	6	0
Water Reclamation	7	0	7	0	7	0	7	0	7	0
Water Production	8	0	8	0	8	0	8	0	8	0
Inventory Control	1	0	1	0	1	0	1	0	1	0
TOTAL PERSONNEL	<u>201</u>	<u>7</u>	<u>207</u>	<u>7</u>	<u>208</u>	<u>7</u>	<u>211</u>	<u>6</u>	<u>218</u>	<u>6</u>

Housing - Household Composition 2021

City	Single Family	Mobile Homes	Condominiums	Multi-Family
Altamonte Springs	6,616	0	6,876	88
Casselberry	6,775	423	1,542	115
Lake Mary	5,140	314	63	42
Longwood	4,824	8	0	236
Oviedo	12,096	2	0	109
Sanford	14,686	8	1,138	345
Winter Springs	12,421	0	537	85





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CAPITAL IMPROVEMENT PROGRAM

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) is a multi-year planning, prioritizing and budgetary tool. It is scheduled over five years and is concerned with proposed capital improvement projects and capital equipment acquisitions. It is prepared consistent with the Capital Improvements Element of the Comprehensive Plan, but it also includes various other capital projects and equipment purchases. It forecasts projects that will require the dedication of substantial resources and aids in the development of financial strategies to accomplish them. Only those projects scheduled during the first year are funded and adopted as part of the City's Annual Budget.

Capital outlay includes capital expenditures and capital improvements. Per City policy, Capital Expenditures include all machinery, equipment, vehicles and computers costing \$5,000 or more and having a useful life of one year or more. These expenditures can be dedicated to acquisitions that range from office furniture and computers to buildings, roads and other infrastructure. A Capital Improvement is a capital expenditure that is \$25,000 or more in value and has a useful life of five years or more. They can be both recurring or non-recurring in nature. The purchases can be for new capital assets or for renewal or replacement of assets already in service. A significant non-recurring capital expenditure is defined as one that is \$1 million or greater.

Capital Improvement projects may be funded through many different sources. General Fund projects may be funded by general revenues. These are composed of ad valorem taxes, public service taxes, franchise fees, State revenue sharing, transfers from the Water and Sewer Utility to pay the City a return on its investment, charges for services and other miscellaneous income. The Water and Sewer Utility charges customers for services, and rates are designed to yield predictable funding for capital improvements and renewal and replacement. The Stormwater Utility also charges regular fees to customers. The Community Redevelopment Agency collects Tax Increment Funding (TIF) from both the City and Seminole County. Impact and connection fees collected are dedicated to capital improvements for roads, parks, public safety and the Water and Sewer Utility. Other sources of funding may be obtained as needed. These include debt financing either from long-term debt or from capital leases. External assistance may be obtained through grants or from shared revenue from other local governments.

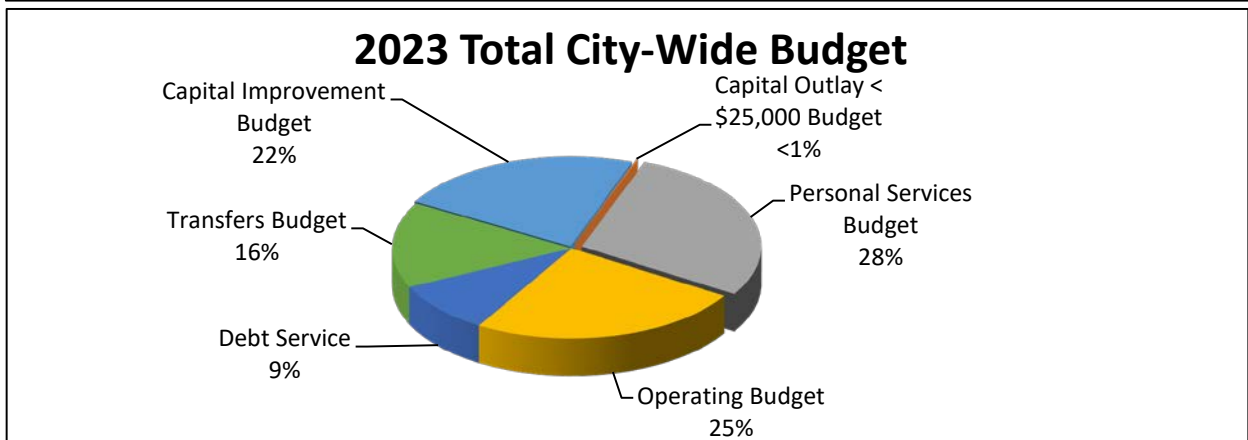
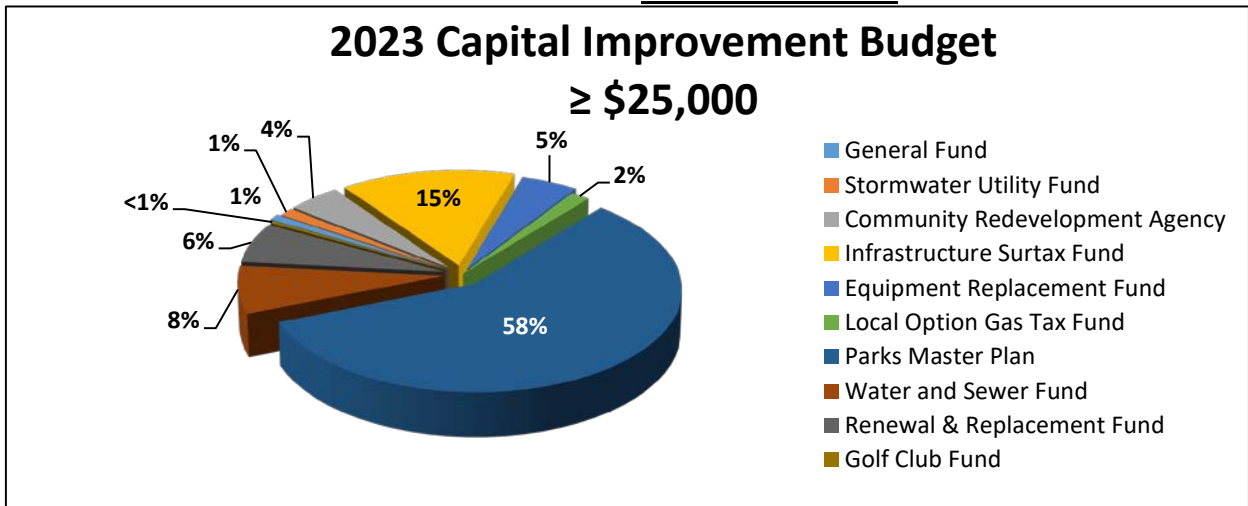
The program is reviewed to balance available funding with the cost of proposed projects. If funding is found to be inadequate, then projects will be revised to reduce costs, delayed or cancelled.

The following pages provide a listing of approved capital projects for FY 2023, segregated by funds. In total, the approved Capital Improvement Program for FY 2023 is in the amount of \$15,696,827.

OVERVIEW

Capital improvements appropriated for fiscal year 2023 for all funds are \$15,696,827
 This is 22.37% of the total budget for fiscal year 2023.

	2023	Of Capital Budget	Of Total Budget
General Fund	150,000	0.96%	0.21%
Stormwater Utility Fund	200,000	1.27%	0.28%
Community Redevelopment Agency	700,000	4.46%	1.00%
Infrastructure Surtax Fund	2,274,409	14.49%	3.24%
Equipment Replacement Fund	739,554	4.71%	1.05%
Local Option Gas Tax Fund	253,000	1.61%	0.36%
Parks Master Plan	9,058,092	57.71%	12.90%
Water and Sewer Fund	1,177,272	7.50%	1.68%
Renewal & Replacement Fund	988,000	6.29%	1.41%
Golf Club Fund	\$ 67,000	0.43%	0.10%
Total Capital Projects & Equipment	\$ 15,607,327	99.42%	22.24%
Routine Capital Outlay < \$25,000	89,500	0.57%	0.13%
	\$ 15,696,827	100.00%	22.37%
Personal Services Budget	19,767,314		
Operating Budget	17,387,573		
Debt Service	6,532,895		
Transfers Budget	10,824,351		
Total City-wide Budget	\$ 70,208,960		

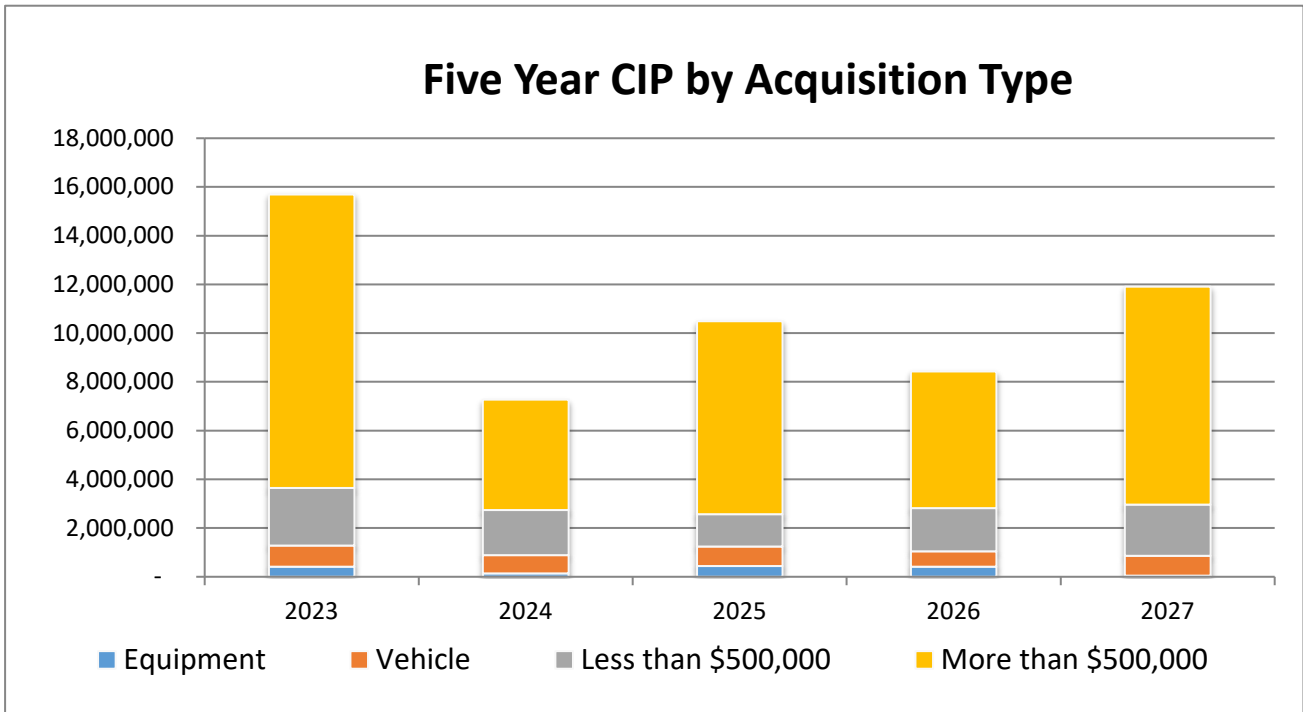


ACQUISITION TYPE

The five year CIP is presented below by type of acquisition. There are four categories:

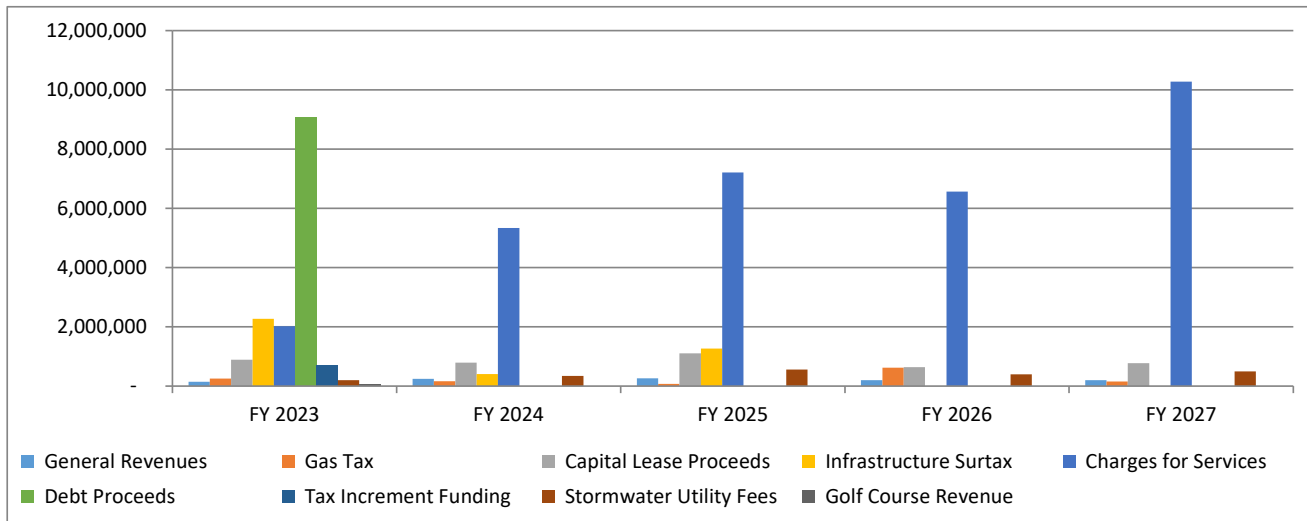
- Equipment - Office equipment, tractors, generators, HVAC equipment
- Vehicles - Automobiles, pick-up trucks and heavy duty trucks
- Capital Improvements less than \$500,000 - Land Acquisition, construction
- Capital Improvements more than \$500,000 - Land Acquisition, construction

Fiscal Year	Equipment	Vehicle	Less than \$500,000	More than \$500,000	Total
2022-2023	417,817	867,509	2,359,696	12,051,805	15,696,827
2023-2024	133,000	752,441	1,853,100	4,538,338	7,276,879
2024-2025	445,000	800,544	1,322,770	7,920,351	10,488,665
2025-2026	410,000	636,871	1,767,737	5,608,600	8,423,208
2026-2027	53,000	804,494	2,109,925	8,933,878	11,901,297
	<u>\$ 1,458,817</u>	<u>\$ 3,861,859</u>	<u>\$ 9,413,228</u>	<u>\$ 39,052,972</u>	<u>\$ 53,786,876</u>



CAPITAL IMPROVEMENT PROJECTS BY FUNDING SOURCE

	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>Total for Five Years</u>
General Fund						
General Revenues	\$ 150,000	\$ 244,000	\$ 259,270	\$ 200,000	\$ 200,000	\$ 1,053,270
	<u>\$ 150,000</u>	<u>\$ 244,000</u>	<u>\$ 259,270</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 1,053,270</u>
Community Redev. Agency						
Tax Increment Financing	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000
	<u>\$ 700,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 700,000</u>
Equipment Replacement Fund						
Capital Lease Proceeds	\$ 739,554	\$ 617,661	\$ 646,544	\$ 636,871	\$ 773,494	\$ 3,414,124
	<u>\$ 739,554</u>	<u>\$ 617,661</u>	<u>\$ 646,544</u>	<u>\$ 636,871</u>	<u>\$ 773,494</u>	<u>\$ 3,414,124</u>
Stormwater Fund						
Stormwater Utility Fees	\$ 200,000	\$ 340,000	\$ 562,000	\$ 400,000	\$ 500,000	\$ 2,002,000
	<u>\$ 200,000</u>	<u>\$ 340,000</u>	<u>\$ 562,000</u>	<u>\$ 400,000</u>	<u>\$ 500,000</u>	<u>\$ 2,002,000</u>
Local Option Gas Tax Fund						
Gas Tax	\$ 253,000	\$ 161,100	\$ 75,500	\$ 622,500	\$ 152,000	\$ 1,264,100
	<u>\$ 253,000</u>	<u>\$ 161,100</u>	<u>\$ 75,500</u>	<u>\$ 622,500</u>	<u>\$ 152,000</u>	<u>\$ 1,264,100</u>
Water and Sewer Fund						
Charges for Services	\$ 1,177,272	\$ 924,780	\$ 1,211,000	\$ 750,000	\$ 781,000	\$ 4,844,052
	<u>\$ 1,177,272</u>	<u>\$ 924,780</u>	<u>\$ 1,211,000</u>	<u>\$ 750,000</u>	<u>\$ 781,000</u>	<u>\$ 4,844,052</u>
Renewal/Replacement Fund						
Charges for Services	\$ 988,000	\$ 4,586,338	\$ 6,465,125	\$ 5,813,837	\$ 9,494,803	\$ 27,348,103
	<u>\$ 988,000</u>	<u>\$ 4,586,338</u>	<u>\$ 6,465,125</u>	<u>\$ 5,813,837</u>	<u>\$ 9,494,803</u>	<u>\$ 27,348,103</u>
Infrastructure Surtax Fund						
Infrastructure Surtax	\$ 2,274,409	\$ 403,000	\$ 1,269,226	\$ -	\$ -	\$ 3,946,635
	<u>\$ 2,274,409</u>	<u>\$ 403,000</u>	<u>\$ 1,269,226</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,946,635</u>
Parks Master Plan Fund						
Debt Proceeds	\$ 9,058,092	\$ -	\$ -	\$ -	\$ -	\$ 9,058,092
	<u>\$ 9,058,092</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,058,092</u>
Golf Club Fund						
General Revenues	\$ 67,000	\$ -	\$ -	\$ -	\$ -	\$ 67,000
	<u>\$ 67,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 67,000</u>
Total Revenue from All Sources	<u><u>\$ 15,607,327</u></u>	<u><u>\$ 7,276,879</u></u>	<u><u>\$ 10,488,665</u></u>	<u><u>\$ 8,423,208</u></u>	<u><u>\$ 11,901,297</u></u>	<u><u>\$ 53,697,376</u></u>



Note: Total does not include Routine Capital Outlay < \$25,000

5-Year Capital Projects and Equipment Purchases

DEPARTMENT/DIVISION	Add New/ Replc	Activity	Source of Funding	Nature of Funding	Total Project Cost	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
GENERAL GOVERNMENT										
CITY FACILITIES										
Various ADA Transition Plan Improvements - City Hall	AN	General Government	General Fund	General Revenues	72,270		44,000	28,270		
Replace Elevator City Hall	R	General Government	General Fund	General Revenues	110,000	110,000				
TOTAL GENERAL GOVERNMENT					\$ 182,270	\$ 110,000	\$ 44,000	\$ 28,270	\$ -	\$ -
PUBLIC SAFETY										
POLICE										
Vehicle Replacement	R	Public Safety	Equipment Replacement Fund	Capital Lease Proceeds	3,039,943	550,153	577,661	606,544	636,871	668,714
TOTAL PUBLIC SAFETY					\$ 3,039,943	\$ 550,153	\$ 577,661	\$ 606,544	\$ 636,871	\$ 668,714
FINANCE AND ADMIN										
FINANCE										
Meter Service										
Pickup Truck	AN	Financial and Admin	Water and Sewer Fund	Charges for Services	30,419	30,419				
TOTAL FINANCE AND ADMIN					\$ 30,419	\$ 30,419	\$ -	\$ -	\$ -	\$ -
COMPREHENSIVE PLANNING										
COMMUNITY DEVELOPMENT PLANNING										
Land Acquisition	AN	Comprehensive Planning	Community Redevelopment Agency	Tax Increment Financing	700,000	700,000				
TOTAL COMPREHENSIVE PLANNING					\$ 700,000	\$ 700,000	\$ -	\$ -	\$ -	\$ -
CULTURE/RECREATION										
PUBLIC WORKS & UTILITIES										
PARKS MAINTENANCE										
Wirz Park Improvements	AN	Culture/Recreation	Parks Master Plan Fund	Debt Proceeds	5,005,793	5,005,793				
Dew Drop Park Improvements	AN	Culture/Recreation	Parks Master Plan Fund	Debt Proceeds	2,105,039	2,105,039				
Sunnytown Park Improvements	AN	Culture/Recreation	Parks Master Plan Fund	Debt Proceeds	1,947,260	1,947,260				
Lake Hodge Park Tennis Court Demolition/Reconstruction	R	Culture/Recreation	General Fund	General Revenues	40,000	40,000				
Various Park Improvements	R	Culture/Recreation	General Fund	General Revenues	800,000		200,000	200,000	200,000	200,000
Pickup Truck	R	Culture/Recreation	Equipment Replacement Fund	Capital Lease Proceeds	40,000			40,000		
GMC/Sierra	R	Culture/Recreation	Equipment Replacement Fund	Capital Lease Proceeds	31,000					31,000
Replace Driving Range Netting	R	Culture/Recreation	Golf Club Fund	Golf Course Revenue	67,000	67,000				
TOTAL CULTURE/RECREATION					\$ 10,036,092	\$ 9,165,092	\$ 200,000	\$ 240,000	\$ 200,000	\$ 231,000
PHYSICAL ENVIRONMENT										
PUBLIC WORKS & UTILITIES										
STORMWATER										
Lake Jesup Basin Nitrogen Removal Projects	AN	Environment	Stormwater Utility Fund	Stormwater Utility Fees	300,000		300,000			
Erosion Control and Miscellaneous Stormwater Projects	R	Environment	Stormwater Utility Fund	Stormwater Utility Fees	600,000				400,000	200,000
Storm Pipe Rehabilitation	R	Environment	Stormwater Utility Fund	Stormwater Utility Fees	500,000	200,000				300,000
General BMPs (Best Management Practices) Projects	AN	Environment	Stormwater Utility Fund	Stormwater Utility Fees	500,000			500,000		
Ford/F450 Flatbed	R	Environment	Stormwater Utility Fund	Stormwater Utility Fees	40,000		40,000			
Ford/Explorer	R	Environment	Stormwater Utility Fund	Stormwater Utility Fees	31,000			31,000		
Ford/F150	R	Environment	Stormwater Utility Fund	Stormwater Utility Fees	31,000			31,000		
ENGINEERING										
Ford/Explorer	R	Environment	General Fund	General Revenues	31,000			31,000		
TOTAL PHYSICAL ENVIRONMENT					\$ 2,033,000	\$ 200,000	\$ 340,000	\$ 593,000	\$ 400,000	\$ 500,000
SEWER/WASTEWATER SERVICES										
PUBLIC WORKS & UTILITIES										
LIFT STATIONS										
Lift Station Pump Replacement	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	125,000	25,000	25,000	25,000	25,000	25,000
Lift Station Control Panel Replacement	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	124,000	28,000	28,000	20,000	20,000	28,000
Lift Station #77 Quintuplet Renovation	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	741,000	120,000	621,000			
Lift Station #44 Live Oaks Rehab	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	25,000			25,000		
Lift Station #33 Carmel by the Lake	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	60,000			60,000		
Lift Station #52 Eagle South Rehab	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	120,000				120,000	
Lift Station #61 Wyndham Woods	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	25,000				25,000	
Lift Station #27 Largo Vista	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	61,750					61,750
Lift Station #32 Salina	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	130,000					130,000

5-Year Capital Projects and Equipment Purchases

DEPARTMENT/DIVISION	Add New/ Replc	Activity	Source of Funding	Nature of Funding	Total Project Cost	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Pickup Truck	R	Sewer Services	Water and Sewer Fund	Charges for Services	38,614	38,614				
WATER RECLAMATION										
Intangible/Iron Bridge	(AN)	Sewer Services	Water and Sewer Fund	Charges for Services	3,849,000	849,000	750,000	750,000	750,000	750,000
WRF Improvements Phase 2	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	1,466,000		350,000	1,116,000		
SCADA Replacement	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	75,000		75,000			
Generator Replacement	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	365,000				365,000	
WRF Clarifier Rehab Plant #1	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	293,000			293,000		
Reject and Wet Weather Pond Re-lining	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	250,000					250,000
Chlorine Storage Tank Replacement	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	85,000					85,000
Ford/Escape	R	Sewer Services	Water and Sewer Fund	Charges for Services	30,000		30,000			
TOTAL SEWER/WASTEWATER SERVICES					\$ 7,863,364	\$ 1,060,614	\$ 1,879,000	\$ 2,289,000	\$ 1,305,000	\$ 1,329,750
TRANSPORTATION										
PUBLIC WORKS & UTILITIES										
INFRASTRUCTURE SURTAX FUND										
Road Rehabilitation - Various Streets	R	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	1,444,713	1,444,713				
Trail Rehabilitation	R	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	1,475,226	253,000	253,000	969,226		
US 17-92 to Sunset Drive Pedestrian Connectivity Improvements	R	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	150,000		150,000			
Southcot Drive Bicycle/Pedestrian Improvements	R	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	276,696	276,696				
Central Casselberry Connectivity Improvements	R	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	600,000	300,000		300,000		
LOCAL OPTION GAS TAX FUND										
Various ADA Transition Plan Improvements	R	Transportation	Local Option Gas Tax Fund	Gas Tax	511,100		161,100	75,500	122,500	152,000
Winter Park Drive Complete Street Improvements	R	Transportation	Local Option Gas Tax Fund	Gas Tax	500,000				500,000	
Road Rehabilitation - Various Streets	R	Transportation	Local Option Gas Tax Fund	Gas Tax	253,000	253,000				
STREETS MAINTENANCE										
Bucket Truck	R	Transportation	Equipment Replacement Fund	Capital Lease Proceeds	136,617	136,617				
Pickup Truck	R	Transportation	Equipment Replacement Fund	Capital Lease Proceeds	52,784	52,784				
Flatbed Dump Truck	R	Transportation	Equipment Replacement Fund	Capital Lease Proceeds	40,000		40,000			
Ford/F550	R	Transportation	Equipment Replacement Fund	Capital Lease Proceeds	73,780					73,780
TOTAL TRANSPORTATION					\$ 5,513,916	\$ 2,716,810	\$ 604,100	\$ 1,344,726	\$ 622,500	\$ 225,780
WATER-SEWER COMBINED SERVICES										
PUBLIC WORKS & UTILITIES										
Non-Departmental										
Intangible/Spectrum Lease	AN	Water-Sewer Combined Services	Water and Sewer Fund	Charges for Services	13,700	13,700				
INVENTORY CONTROL										
Forklift	AN	Water-Sewer Combined Services	Water and Sewer Fund	Charges for Services	50,000	50,000				
ADMINISTRATION										
Ford Explorer	R	Water-Sewer Combined Services	Water and Sewer Fund	Charges for Services	31,000					31,000
DISTRIBUTION & COLLECTION										
Various Gravity Sewer Lining	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	2,400,000	400,000	500,000	500,000	500,000	500,000
Winter Woods Force Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	2,132,338	215,000	1,917,338			
Betty Street Force Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	120,750			120,750		
Lake Howell Arms FM Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	210,094			20,250	189,844	
Wren Drive Force Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	960,000					960,000
Derbyshire Force Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	300,000					300,000
Queens Mirror Force Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	58,240					58,240
Eastbrook Phase 1 Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	3,108,600				3,108,600	
English Estates Water Main Replacement Phase 2	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	750,000		750,000			
Northgate Phase 2 Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	3,585,125			3,585,125		
Winter Woods Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	521,640					521,640
Eastbrook Phase 2 Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	2,083,126				208,313	1,874,813
Lakewood Shores Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,421,550					1,421,550

5-Year Capital Projects and Equipment Purchases

DEPARTMENT/DIVISION	Add New/ Replc	Activity	Source of Funding	Nature of Funding	Total Project Cost	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Golden Rod Manor	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	547,155					547,155
Forest Brook Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	2,620,800				262,080	2,358,720
Casa Aloma Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	172,935					172,935
(2) Service Trucks	R	Water-Sewer Combined Services	Water and Sewer Fund	Charges for Services	147,560	147,560				
Standby Service Truck	R	Water-Sewer Combined Services	Water and Sewer Fund	Charges for Services	47,979	47,979				
Flatbed/ Dump Truck	R	Water-Sewer Combined Services	Water and Sewer Fund	Charges for Services	40,000		40,000			
Ford/F550	R	Water-Sewer Combined Services	Water and Sewer Fund	Charges for Services	73,780		73,780			
Ford/F150	R	Water-Sewer Combined Services	Water and Sewer Fund	Charges for Services	31,000		31,000			
Ford/Transit Van	R	Water-Sewer Combined Services	Water and Sewer Fund	Charges for Services	30,000			30,000		
Vaccon	R	Water-Sewer Combined Services	Water and Sewer Fund	Charges for Services	400,000			400,000		
TOTAL WATER-SEWER COMBINED SERVICES					\$ 21,857,372	\$ 874,239	\$ 3,312,118	\$ 4,656,125	\$ 4,268,837	\$ 8,746,053
WATER UTILITY SERVICES										
PUBLIC WORKS & UTILITIES										
WATER PRODUCTION										
North & South WTP Chemical Storage Tank Replacement	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	45,000		45,000			
South WTP Chemical Skid Replacement	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	40,000				40,000	
Howell Park WTP Ground Storage Tank #1 Replacement	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	1,250,000			500,000	750,000	
Various Well Rehab	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	800,000		200,000	200,000	200,000	200,000
North WTP Well #2 Inspection & Rehabilitation	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	200,000	200,000				
SCADA Replacement	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	75,000		75,000			
Ford/F150	R	Water Utility Services	Water and Sewer Fund	Charges for Services	31,000			31,000		
TOTAL WATER UTILITY SERVICES					\$ 2,441,000	\$ 200,000	\$ 320,000	\$ 731,000	\$ 990,000	\$ 200,000
TOTAL FIVE YEAR CAPITAL PROJECTS AND EQUIPMENT PURCHASES					\$ 53,697,376	\$ 15,607,327	\$ 7,276,879	\$ 10,488,665	\$ 8,423,208	\$ 11,901,297

Note: Total does not include Routine Capital Outlay < \$25,000

Routine Capital Outlay < \$25,000

DEPARTMENT/DIVISION	Add. New/ Replc	Activity	Source of Funding	Total Project Cost
GENERAL GOVERNMENT				
PUBLIC WORKS & UTILITIES				
CITY FACILITIES				
Electric Scissor Lift	AN	Equipment Replacement Fund	Capital Lease Proceeds	20,000
Floor scrubber for Operations Building	AN	General Government	General Fund	13,000
Fire Alarm System Update - City Hall	R	General Government	General Fund	16,000
TOTAL GENERAL GOVERNMENT				\$ 49,000
CULTURE/RECREATION				
PUBLIC WORKS & UTILITIES				
PARKS MAINTENANCE				
Blower	AN	Culture/Recreation	General Fund	9,000
Clubhouse Porch Screen Enclosure	AN	Culture/Recreation	Golf Club Fund	19,000
Fertilizer Spreader	AN	Culture/Recreation	Golf Club Fund	7,500
Electric Pump	AN	Culture/Recreation	Golf Club Fund	5,000
TOTAL CULTURE/RECREATION				\$ 40,500
TOTAL FIVE YEAR CIP				\$ 89,500

Routine Capital Outlay < \$25,000	\$	89,500
Capital Projects and Equipment Purchases		15,607,327
Total Capital	\$	<u>15,696,827</u>

5-Year Capital Projects and Operating Budget

DEPARTMENT/DIVISION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	ANNUAL OPERATING IMPACT
GENERAL GOVERNMENT						
CITY FACILITIES						
Various ADA Transition Plan Improvements - City Hall			880	1,472	1,516	3,868
Replace Elevator City Hall		2,200	2,266	2,334	2,404	9,204
TOTAL GENERAL GOVERNMENT	\$ -	\$ 2,200	\$ 3,146	\$ 3,806	\$ 3,920	\$ 13,072
CULTURE/RECREATION						
PUBLIC WORKS & UTILITIES						
PARKS MAINTENANCE						
Secret Lake Park Improvements	106,737	108,872	111,049	113,270	116,668	556,596
Lake Concord Park - Art House Expansion	30,222	61,653	62,886	64,144	66,068	284,973
Various Park Improvements		2,000	6,060	10,242	14,549	32,851
Wheel Park - Phase 1	14,496	59,144	60,327	61,533	63,379	258,879
Wheel Park - Phase 2	14,496	59,144	60,327	61,533	63,379	258,879
Wirz Park		250,761	255,776	260,892	268,719	1,036,148
Dew Drop Park		31,322	63,897	65,175	67,130	227,524
Sunnyside Park		27,122	55,329	56,435	58,128	197,014
Lake Hodge Park Tennis Court Demolition/Reconstruction	800	1,600	1,648	1,697	1,748	7,494
Kubota 4WF Tractor w/ Bucket and Forks	714	728	743	758	781	3,724
Toro Workman Spray Rig	918	936	955	974	1,003	4,786
Golf Clubhouse & Maintenance Bldg. Roof	955	983	1,012	1,043	1,074	5,067
TOTAL CULTURE/RECREATION	\$ 169,338	\$ 604,265	\$ 680,009	\$ 697,696	\$ 722,627	\$ 2,873,935
PHYSICAL ENVIRONMENT						
STORMWATER						
Lake Jesup Basin Nitrogen Removal Projects		3,000	6,180	6,365	6,556	22,101
Erosion Control and Miscellaneous Stormwater Projects				4,000	8,240	12,240
Storm Pipe Rehabilitation	8,240	12,487	12,862	13,247	13,645	60,481
General BMPs (Best Management Practices) Projects			5,000	10,300	10,609	25,909
TOTAL PHYSICAL ENVIRONMENT	\$ 8,240	\$ 15,487	\$ 24,042	\$ 33,912	\$ 39,050	\$ 120,731
TRANSPORTATION						
PUBLIC WORKS & UTILITIES						
INFRASTRUCTURE SURTAX FUND						
Road Rehabilitation - Various Streets	64,526	95,299	98,158	101,103	104,136	463,223
Trail Rehabilitation	4,040	9,282	9,468	9,657	9,850	42,297
US 17-92 to Sunset Drive Pedestrian Connectivity Improvements		3,200	6,592	6,790	6,994	23,576
Southcot Drive Bicycle/Pedestrian Improvements	2,767	5,700	5,871	6,047	6,228	26,613
Sunset Drive Livable Street Improvements	5,750	23,460	23,929	24,408	25,140	102,687
Central Casselberry Connectivity Improvements				20,000	20,600	40,600
Lake Kathryn Circle Complete Street Improvements	36,000	72,000	74,160	76,385	78,676	337,221
LOCAL OPTION GAS TAX FUND						
Various ADA Transition Plan Improvements		1,611	2,398	3,671	3,781	11,461
Winter Park Drive Complete Street Improvements				5,000	10,300	15,300
Road Rehabilitation	5,060	5,212	5,368	5,529	5,695	26,864
TOTAL TRANSPORTATION	\$ 118,143	\$ 215,764	\$ 225,944	\$ 258,590	\$ 271,401	\$ 1,089,842

5-Year Capital Projects and Operating Budget

DEPARTMENT/DIVISION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	ANNUAL OPERATING IMPACT
SEWER/WASTEWATER SERVICES						
PUBLIC WORKS & UTILITIES						
LIFT STATIONS						
Lift Station Pumps - Operation & Maintenance	3,130	3,287	3,451	3,624	3,805	17,297
WATER RECLAMATION						
Monitoring Well Replacement	116	122	128	134	141	641
WRF Improvements	926	972	1,021	1,072	1,126	5,117
TOTAL SEWER/WASTEWATER	\$ 4,172	\$ 4,381	\$ 4,600	\$ 4,830	\$ 5,072	\$ 23,055
WATER-SEWER COMBINED SERVICES						
PUBLIC WORKS & UTILITIES						
INVENTORY CONTROL						
Forklift	1,000	1,030	1,061	1,093	1,126	5,309
DISTRIBUTION & COLLECTION						
Vaccon			6,000	8,000	8,240	22,240
TOTAL WATER-SEWER COMBINED SERVICES	\$ 1,000	\$ 1,030	\$ 7,061	\$ 9,093	\$ 9,366	\$ 27,549
WATER UTILITY SERVICES						
PUBLIC WORKS & UTILITIES						
WATER PRODUCTION						
South Water Treatment Plant Electrical Improvement	1,158	1,216	1,276	1,340	1,407	6,397
Howell Park Plant Rehab	29,288	30,752	32,290	33,905	35,600	161,835
North Water Treatment Plant Well #2 Modification	1,698	1,783	1,872	1,966	2,064	9,383
TOTAL WATER UTILITY SERVICES	\$ 32,144	\$ 33,751	\$ 35,438	\$ 37,211	\$ 39,072	\$ 177,616
TOTAL FIVE YEAR ANNUAL OPERATING IMPACT	\$ 333,037	\$ 876,878	\$ 980,240	\$ 1,045,138	\$ 1,090,507	\$ 4,325,799

SIGNIFICANT NON-ROUTINE PROJECTS

Wirz Park Improvements (\$5,005,793), Dew Drop Park Improvements (\$2,105,039), Sunnyside Park Improvements (\$1,947,260) and Road Rehabilitation - Various Streets (\$1,444,713) meet the specification of significant non-routine projects in which resources are being appropriated for in FY 2023 in accordance with the definition of these capital improvements as presented in the first page of this section.



Glossary of Terms and Acronyms

Fiscal Year 2023 Budget

This glossary provides definitions of various specialized terms used in this budget document that may not be familiar to all readers. Also provided are meanings of specialized acronyms used.

Account: A classification of appropriations by expenditure account code.

Accrual Accounting: A system that recognizes revenues and expenses as they occur, regardless of when the final payment is made. This system is used by businesses and by certain government funds that operate like businesses.

Ad Valorem Tax: A tax levied on the assessed value (net of any exemptions) of real personal property.

Adopted Budget: The financial plan of revenues and expenditures for a fiscal year as approved by the City Commissioners.

Amendment: A change to an adopted budget, which may increase or decrease a fund total. The City Commissioners must approve the change.

(AN): This acronym means Additional New and refers to capital outlay items that have not previously been in a division's possession.

Annual Comprehensive Financial Report (ACFR): An annual report that presents the status of the City's financial situation during the past fiscal year. The ACFR is organized by fund and contains two basic types of information: (1) Statement of Net Assets that compares assets with liabilities and fund balance; and (2) a Statement of Activities that compares revenues and expenditures.

American Rescue Plan Act Fund (ARPA): This fund accounts for the Coronavirus State and Local Fiscal Recovery Funds portion of ARPA. Revenue may be used to support public health expenditures, address negative economic impacts caused by the public health emergency, continue funding government services due to revenue loss, and invest in water, sewer, and broadband infrastructure.

Appropriation: Legal authorization granted to make expenditures and to incur obligations for

specific purposes. An allocated time is set in which appropriations can be expended. The City Commission is the authoritative appropriating body for the City of Casselberry.

Approved Budget: The City Commissioner's Budget, to be legally adopted prior to the beginning of the fiscal year, in accordance with state statutes.

Assessed Property Value: The value set upon a property by the Seminole County Property Appraiser as a basis for levying ad valorem taxes.

Audit: An official inspection of the City's financial records performed by an independent certified public accountant.

Balanced Budget: A budget prepared that balances the resources of the City against the planned expenditures.

Basis of Accounting: Timing of recognition for financial reporting purposes when the effects of transactions or events should be recognized in the City's financial statements.

Basis of Budgeting: Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Beginning Fund Balance: Audited fund balance remaining from the previous fiscal year. These remaining funds include both unexpended appropriations and the previous year's reserves.

Budget: A financial plan for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.

Budget Calendar: An annual schedule of key dates or milestones which the City follows in the preparation, adoption and administration of the budget.

Budget Message: A written explanation by the City Manager that serves as an introduction to the budget. It provides the reader with a summary of

the most important aspects of the budget, changes from previous fiscal years and recommendations regarding the financial policy for the current fiscal year.

Capital Asset: Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period and a cost of \$5,000 or more.

Capital Expenditure: All machinery, equipment, vehicles and computers costing \$5,000 or more and having a useful life of one year or more. These expenditures include acquisitions that range from office furniture to vehicles, heavy equipment, land, buildings, roads and other infrastructure.

Capital Improvement: A capital expenditure that is \$25,000 or more in value and has a useful life of five years or more. They can be both recurring or non-recurring in nature. The purchases can be for new capital assets or for renewal or replacement of assets already in service. A significant non-recurring capital expenditure is defined as one that is \$1 million or greater.

Capital Improvement Program (CIP): A projected plan for capital expenditures to be incurred each year over a period of five years setting forth each capital project, the amount to be expended in each year, and the method of financing those expenditures.

Charges for Services: These are charges for specific services provided to specific individuals and entities. These charges include water and solid waste services, building fees, and other such charges.

City Commission: The elected policy-setting body for the City.

Community Redevelopment Agency Fund: This fund accounts for the portion of the ad valorem tax revenue designated for purposes established for the district by the Community Redevelopment Agency (CRA) Board of Directors.

Culture and Recreation: Functional classification for expenditures to provide City residents opportunities and facilities for cultural,

recreational and educational programs, including parks and recreation.

Debt Service: The annual amount of money necessary to pay the interest and principal on outstanding debt.

Debt Service Fund: Costs associated with procurement and payment of debt is captured in this fund. Proceeds from the refinance of existing debt will pass through this fund.

Deficit: The excess of expenditures over revenues during a fiscal year.

Department: An organizational unit of the City responsible for carrying out a major governmental function, such as Public Works.

Depreciation: Expiration over time of the service life of fixed assets. The City uses the straight-line method to depreciate fixed assets which is calculated by dividing the cost by the number of years of useful life. Depreciation is not budgeted by the City.

Distinguished Budget Presentation Program: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish proficient and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

Division: A basic organizational unit of the City which is functionally unique in its service delivery. It's the sub-unit of a department.

Economic Environment: Functional classification for expenditures used to develop and improve the economic condition of the community and its citizens, including business development, housing and urban development and other services related to economic improvements.

Encumbrance: Funds set aside from an appropriation to pay a known future liability.

Ending Fund Balance: Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year plus revenues received during the year less expenditures equals ending fund balance.

Enterprise Funds: A fund that accounts for operations that are financed from user charges

and whose operation resembles a business enterprise (e.g. Water and Sewer Utility).

Exempt, Exemption, Non-Exempt: Amounts determined by State law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. Amendments to the Florida Constitution set the reduction or exemption amounts for homestead. Eligible homeowners must apply for the exemption by March 1 each year. Other exemptions apply to agricultural land, and property owned by disabled veterans, widows, the blind, and permanently and totally disabled people who meet certain income criteria.

Expenditure: Decrease in financial resources for the procurement of assets or the cost of goods and/or services received.

Fiduciary Fund: A fund that is used to report assets held in a trustee or agency capacity that are not available for the government's use.

Fines and Forfeitures: Fee collected by the State Court System. These fees include revenues received from fines and penalties, imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from the sale of contraband property seized by law enforcement agencies.

Fiscal Year (FY): The twelve-month financial period used by the City beginning October 1 and ending September 30 of the following year. The City's fiscal year is numbered by the year in which it ends.

Fleet: Vehicles that are owned and operated by the City.

Forfeiture Funds: Any state or local law enforcement agency that directly participates in an investigation or prosecution that results in a federal forfeiture by a participating agency may request an equitable share of the net proceeds of the forfeiture. The Department of Justice Asset Forfeiture Program serves not only to deter crimes but also to provide valuable additional resources to state and local law enforcement agencies.

Franchise Fees: Franchise fees are assessed on a business, usually a public utility, in return for the privilege of using the government's rights-of-way to conduct the utility business. The City has granted franchise fees for electric, natural gas, and commercial solid waste.

Function: A major class or grouping of tasks directed toward a common goal, such as improvements to the public safety, improvement of the physical environment, etc. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Florida Uniform Chart of Account and financial reports must be grouped according to those established functions. See **Object Code**.

Fund: An independent fiscal and accounting entity with a self balancing set of accounts recording cash and/or other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. See the Appropriated Fund Types and Basis of Budgeting portion of the Introductory Section for a discussion of the types of funds in this budget.

Fund Balance: A fund's excess of assets over liabilities. In budgeting, this excess is sometimes used as a revenue source. A negative fund balance is referred to as a deficit.

General Fund: The fund into which the general (non-earmarked) revenues of the City are deposited and from which money is appropriated to pay the general expenses of the City.

General Government: Functional classification for services provided by the City for the benefit of the public and the governmental body as a whole, including legislative, financial/ administrative, legal, comprehensive planning, judicial, court services and other general governmental services.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specified purpose.

Indirect Costs: Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by other departments in the support of operating departments.

Infrastructure: Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems that provide public services.

Infrastructure Surtax Fund: This fund accounts for the County-wide infrastructure sales surtax which is used for rapid funding of specific transportation improvement projects.

Interest: Compensation paid or to be paid for the use of borrowed funds.

Inter-fund Transfers: Budgeted allocations of resources from one fund to another approved by City Commission.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the forms of grants, shared revenues, and payments in lieu of taxes and are for a specific purpose.

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. Included in this category is the Equipment Replacement Fund and expenditures in this fund are to replace capital equipment.

Levy: To impose taxes, special assessments, or service charges. Another term used for millage rate.

Limited Position: A position that is limited in duration and/or authorization, such as seasonal or temporary position. Employees in a limited position are not eligible to receive non-mandatory employee benefits (benefits required by law will be provided, such as Social Security and Unemployment Insurance). Employees in a limited position are limited to no more than 40 hours per week, 2080 hours per year and no more than a total of 4,160 hours of employment in a limited position.

Line Item: An expenditure classification according to the type of item purchased or service obtained, for example, regular salaries,

professional services, repairs and maintenance. See **Object Code**.

Local Option Gas Tax Fund (LOGT): Monthly distributions from the State of this type of sales tax are recorded in this fund for transportation-related activities. On-going street maintenance and road building/improvement projects are provided for in this fund.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Major Fund: GASB defines major funds as those meeting the following criteria:

Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total (assets, liabilities, and so forth) for all funds of that category (governmental funds) or type (enterprise funds).

Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Mill: Ad valorem (property) tax valuation unit equal to \$1 of tax obligation for every \$1,000 of taxable valuation.

Millage: The total tax obligation per \$1,000 of taxable valuation of the property.

Millage Rate: A rate per \$1,000 of taxable property value which, when multiplied by the taxable value, yields the property tax billing for a given parcel.

Mission Statement: Statement that defines the purpose and function of the City.

Miscellaneous (Funding Source): Revenues other than those received from standard sources such as taxes, licenses and permits, grants, and user fees.

Modified Accrual Basis of Accounting: Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two ways: 1) revenues are not recognized until they are measurable and available and 2) expenditures are recognized in the period in

which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

Non-Departmental: Compilation of expenditures that are not assigned to a specific department.

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 governments. These are normally grouped into Personal Services, Operating Expenses, Capital Outlay, and Other categories for budgetary analysis and financial reporting purposes. The State of Florida Uniform Accounting System mandates certain object codes.

Operating Expenses: Also known as Operating and Maintenance costs, these are expenses for day-to-day operations such as office supplies, maintenance of equipment, and travel. This does not include capital costs.

Other Appropriations: Functional classification for funds set aside to provide for unforeseen expenses, reserves and debt payment required by bond documents, and reserves for future capital projects.

Per Capita Income: The average annual amount an individual would receive if their city's entire population of income would be divided equally to all residents. When determining the per capita income of a community, the total personal income is divided by the population.

Permit & License Revenue: This category includes revenue raised for the purpose of recovering the costs associated with regulating business activity. They include fees imposed on construction-related activities and business licenses.

Personal Services: The cost imposed on each department to support monetary personnel compensation. This includes salaries, wages, and benefits.

Physical Environment: Cost of services provided for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment including solid waste, water and sewer conservation and resource management, and other physical environmental services.

Police Education Fund: A portion of the traffic and criminal fines received by the City are recorded in this fund to provide financing for police law enforcement training.

Position Underfill: The authorization to fill a vacant budgeted position with a different position that is assigned to a lower paygrade.

Potable Water: Water that is safe to drink.

Principal: The face amount of debt, exclusive of accrued interest.

Program: A set of activities with a common goal that is accomplished through a plan of action aimed at accomplishing a clear objective, with details on what work is to be done, by whom, when, and what means of resources will be used.

Proprietary Fund: Funds that are used to account for the City's activities that are similar to those found in private sector, such as water and sewer fund. The measurement focus is on operating income, financial position and cash flows.

Property Appraiser: The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

Property Tax: Also known as ad valorem tax. It is a tax levied on the assessed value of real and personal property.

Proposed Budget: The budget for the upcoming fiscal year submitted to the City Commission for their consideration by the City Manager. See **Adopted, Approved Budget**.

Public Safety: Functional classification for services provided by the City for the safety and security of the public, including law enforcement, fire control, protective inspections, emergency and disaster relief, and other public safety services.

(R): This acronym means Replacement and refers to capital outlay items in a division's possession that are in need of replacement.

Real Property: Land and the buildings and other structures attached to it that is taxable under state law.

Reassessment: The process of re-determining the value of a parcel of real estate for property tax

purposes. A reassessment is done to determine the property tax bills. Property tax bills are based on both the assessed value of the property and the property tax rates. Changes in tax rates, the addition of new taxes and an overall increase or decrease in real estate values because of market conditions can also affect the amount of a property tax bill. A reassessment usually causes an increase or decrease in a property owner's tax bill. The rolled back rate will be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of the 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.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revenue: Income of a government from sources such as tax payments, fees from specific services, receipts from other governments, shared revenues, interest income, and fines and forfeitures.

Rolled Back/Roll Back Rate: That millage rate which, when multiplied times the tax roll, exclusive of new construction added to that 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. In normal circumstances, as the tax roll rises by the virtue of inflation of rising property values, the roll-back rate will be lower than the previous year's tax rate.

Solid Waste Fund: Fund that records solid waste residential collection charges and related expenditures.

Special Assessment: A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund: Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations or other governments.

State Shared Revenue: Revenues assessed and collected by the State of Florida, then allocated and returned to the municipalities. The largest portion of state shared revenues is sales tax.

State Revolving Fund (SRF): Revolving loan fund through the Florida Department of Environmental Protection that provides low cost financing for stormwater and water and sewer projects.

Stormwater Utility Fund: This fund accounts for monthly fees assessed against properties in the City for the provision of stormwater management programs.

Tax Base: The total property valuations on which each taxing authority levies its tax rates.

Taxable Value: The assessed value less homestead and other exemptions.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed.

Transfers: Transfers between individual funds of a governmental unit which are not repayable and are not considered charges for goods or services. These represent a "double counting" of revenues, and correspond to an equal amount of interfund expenditures.

Transportation: Functional classification for expenditures for developing and improving the safe and adequate flow of vehicles and pedestrians on road and street facilities.

Truth in Millage (TRIM): The Florida Truth in Millage Act serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate.

Uniform Accounting System: The chart of accounts prescribed by the Department of Financial Services Bureau of Local Government designed to standardize financial information to facilitate comparison and evaluation of reports.

User Fee: Charge imposed on a customer for using a specific service operated by the City.

Vision: Guiding goals and priorities describing a sought-after future state toward which efforts should be directed.

Wastewater Re-use: The recycling of wastewater to provide an efficient source of non-potable water for landscaping purposes.

Water and Sewer System Capital Improvement Fund: System impact fees for new hookups as well as contributions from developers of system assets are recorded in this fund to provide for future system additions and improvements.

Water and Sewer Utility Fund: A fund established to record water and sewer revenues and expenditures using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.