



ANNUAL BUDGET

OCTOBER 1, 2023—SEPTEMBER 30, 2024

CITY OF CASSELBERRY, FLORIDA

Annual Budget Fiscal Year 2024

City Commission

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

Christopher Schmidt, Director

Finance

Gladymir Ortega, 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, 2023 - SEPTEMBER 30, 2024

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Casselberry
Florida**

For the Fiscal Year Beginning

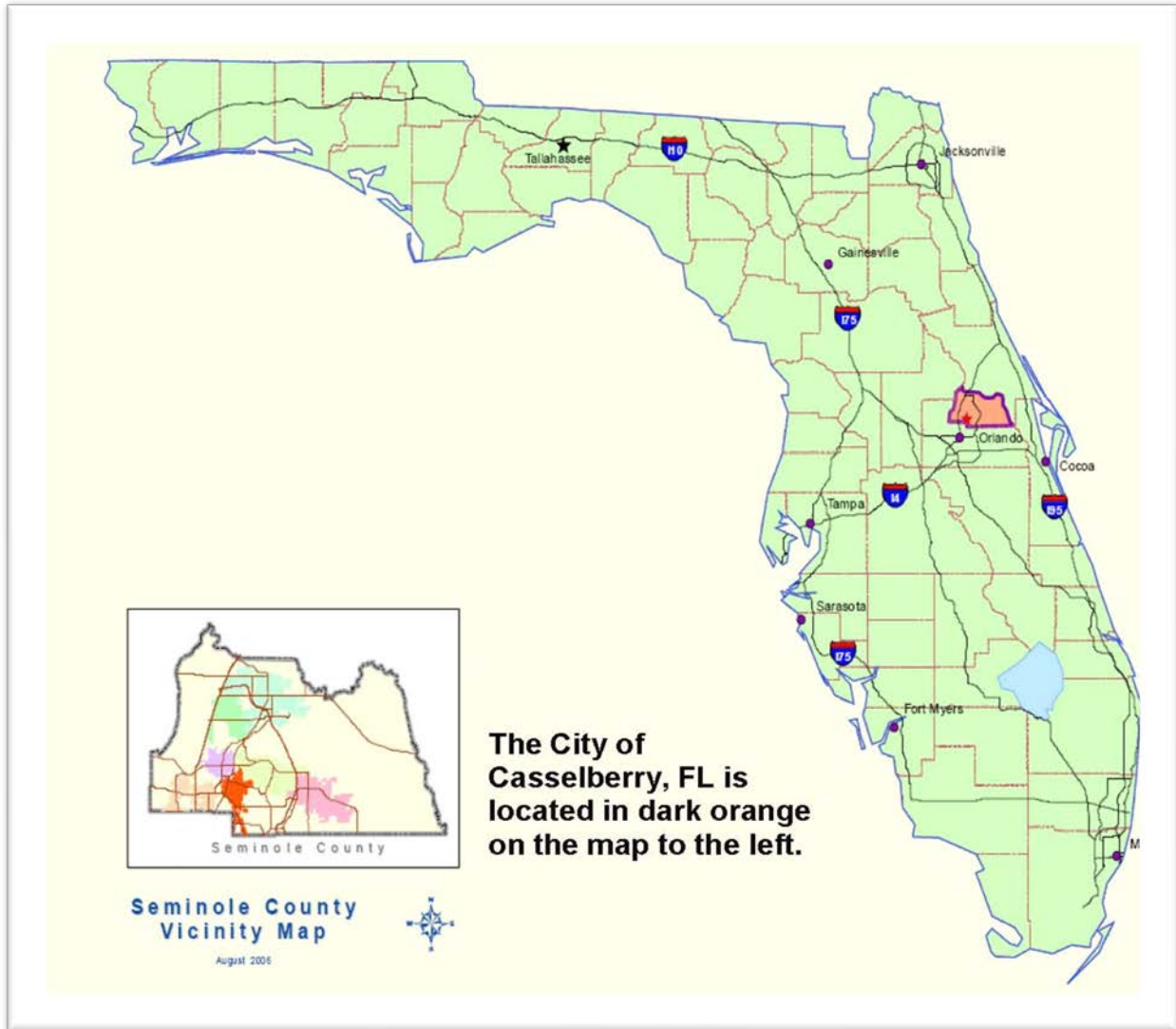
October 01, 2022

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 2024 Casselberry will be:

- A thriving small City (population range 30,000-31,000) 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 2024 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.



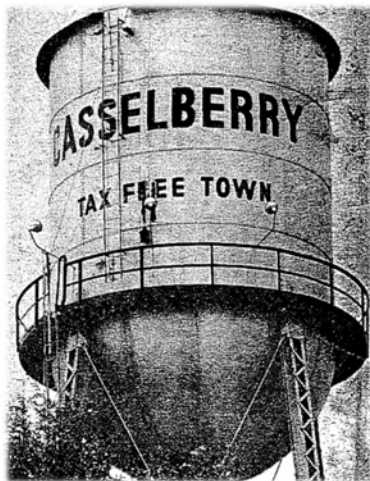
CITY OF CASSELBERRY, FLORIDA

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

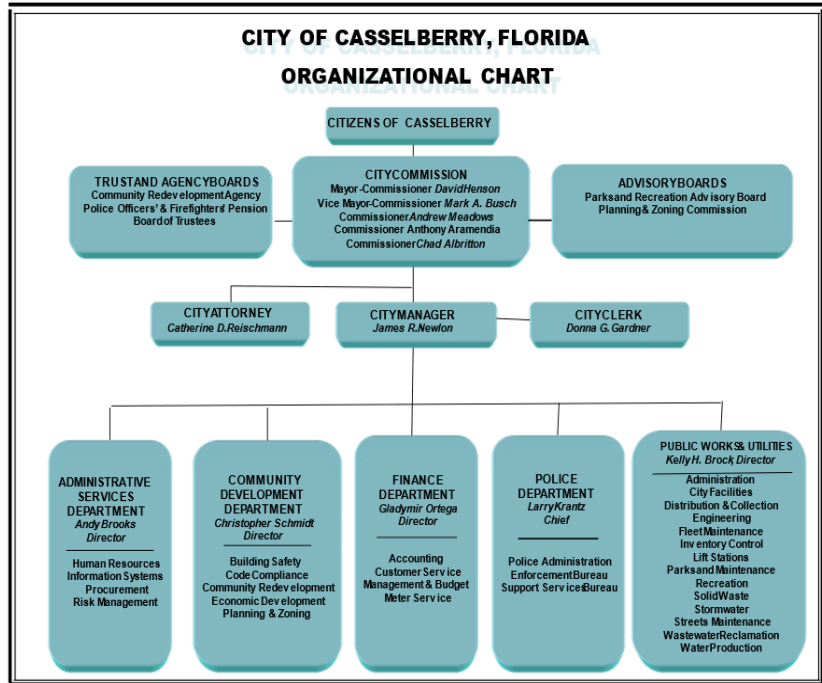


Casselberry, connecting the City to all of Central Florida and providing commercial corridors that give residents, visitors, and business entrepreneurs easy access to an array of restaurants and retail shops, office and commercial space, and top-rated healthcare facilities.



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 30,020, 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 Run, 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 Pet 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 work 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.

7 Brew Coffee

7 Brew, an Arkansas-based coffee chain, is moving forward with plans to develop a drive-thru location on the vacant property located at 380 SR-436. The company specializes in custom-made drinks, coffee, matcha or shakes and caters exclusively to drive thru customers. The proposed site plan is minimal as a result, featuring a ±500 sq. ft. and remote cooler. The remaining space will be used for drive aisles and parking spaces. It is

also anticipated that a cross-access connection will be provided to link this site with the two parcels to the east (386 SR-436, 398 SR-436).



Veterinary Emergency Clinic (Redevelopment)

The Emergency Veterinary Clinic located at 3352 S. US Hwy. 17-92 has completed construction and is operational. Formerly a residential property, the property was rezoned in 2019 and the project completed site plan review in 2021. The clinic will provide 24-hour emergency veterinary services to Central Florida residents.



Emergency Veterinary Clinic at 3352 S. US Hwy. 17-92, Post-Construction, Feb. 2023

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 first constructed a new Chipotle restaurant. More recently, the site's second tenant, Panda Express, also completed construction.



Chipotle (Left), Panda Express – pictured under construction in March 2023 (right)

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 building was demolished in April 2023, with plans to develop 55+ multifamily housing complex. It is also anticipated that this could be the first development in Casselberry to include a parking garage, as opposed to a surface parking lot. Overall, the project reflects a change in the demand for land and a promotion of bus use and pedestrian connectivity.



St. Paul Executive Center prior to its demolition in April 2023

Increased Townhome Developments (In-fill Development)

Townhome development in the City has been on the rise, with the most recent being Legacy Place Townhomes which was completed in 2022. Further, Grayson Square townhomes is currently under construction. Others in recent years include Concord

Crossings or the Preserve at Maitland townhomes. Collectively, these projects provide over 230 new homes within the City.



Grayson Square Townhomes (Left), Legacy Place Townhomes (Right)

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 recently constructed building includes a Community Room, the new City Emergency Operations Center, and conference rooms for training.



New Casselberry Police Department Headquarters

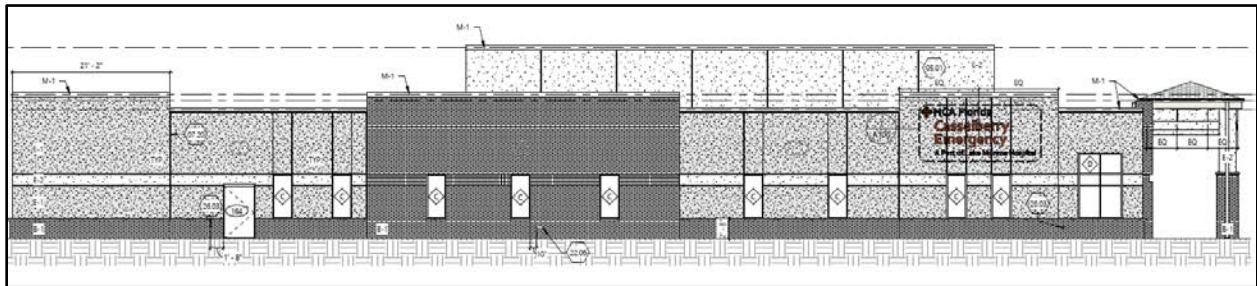
Free Standing Emergency Room (Redevelopment)

Construction of a free standing emergency room (FSER) in Casselberry has officially begun, with the applicant receiving site plan approval in Dec. 2022. 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 2560 S. US Hwy. 17-92 (formerly 611 Dog Track Road) at the northern gateway to the City, which was previously occupied by a gas station.



Construction Site of Free-Standing Emergency Room at 2560 S. US Hwy. 17-92, April 2023



Free Standing Emergency Room at 2560 S. US Hwy. 17-92, Approved Elevations

BJ's Wholesale Club

Plans for a BJ's Wholesale Club at the Casselberry Exchange Plaza have been submitted and are currently undergoing the site plan review process. In addition to the store, the location will include a liquor store, tire/auto service center and a gas/fuel station is anticipated for the outparcel located at the intersection of S. US Highway 17-92 and SR-436.



BJ's Wholesale Club. Proposed Elevations

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	30,020
Population Density (<i>Pop. Per Sq. Mile</i>)	3,891
Median Age	38
Average Household Size	2.32
Median Household Income	\$ 53,150
Per Capita Income	\$ 28,030
Unemployment Rate	2%
White	50.8%
African American	9.8%
Other Races	8.7%
Hispanic Origin (Any Race)	30.7%

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 FY22-23)	
Miles of Streets	67
Streets Resurfaced (tons/asphalt)	392

UTILITIES (Water in FY22-23)	
Miles of Water Mains	222.5
Number of Fire Hydrants	1,431
Miles of Gravity Mains	134.5
Miles of Reclaimed Mains	42

ECONOMICS	
2022 MAJOR EMPLOYERS	2022 MAJOR TAXPAYERS
1. Dialog Direct	1 LIPT LAKE HOWELL APARTMENTS LLC
2. Publix (2 stores)	2. NEWPORT COLONY APARTMENT HOMES LLC
3. City of Casselberry	3. TGA 3851 GRANDPINE WAY LLC
4. Avant Healthcare Professionals	4. VININGS FL PARTNERS LLC
5. Home Depot	5. 4704 INTEGRA LLC



**FLORIDA ASSOCIATION OF PUBLIC
PROCUREMENT OFFICIALS, INC.**

May 10, 2023

Mr. James R. Newlon
City Manager
City of Casselberry
95 Triplet Lake Drive
Casselberry, FL 32707

Subject: Excellence in Public Procurement & Best Practices Awards Program -- 2023

Dear Mr. Newlon:

Congratulations! It is my pleasure to notify you that your Agency has received the FAPPO Award of Excellence in Public Procurement for 2023! The Award of Excellence in Public Procurement was established to recognize organizational excellence in procurement. It recognizes agencies that meet or exceed benchmarks and best practices in the Procurement Profession and is achieved by those organizations that obtain a high score on a rating of standardized criteria. The program is designed to measure innovation, professionalism, e-procurement, productivity, and leadership attributes of the procurement function. The Excellence in Public Procurement Awards Program is sponsored by the Florida Association of Public Procurement Officials, Inc. (FAPPO).

The City of Casselberry Procurement and Contract Management Division is one of only twenty-four (24) agencies to win the Award, and a live ceremony to recognize your agency and all of our winners will be held on May 23, 2022 at 7:10 a.m. during the FAPPO Annual Conference at the Disney Coronado Springs Resort in Lake Buena Vista. We will honor your achievement by awarding a beautiful trophy to your team to memorialize this fantastic accomplishment.

You have truly distinguished yourself within the State, and this is an accomplishment to cherish. Congratulations on this well-deserved award!

Sincerely,

A handwritten signature in blue ink that reads "Keith K. Glatz". The signature is written in a cursive style.

Keith K. Glatz, NIGP-CPP, CPPO, Entity Award Chair



City of Casselberry

City Manager

95 Triplet Lake Drive, Casselberry, Florida 32707 ▪ Telephone (407) 262-7700, Ext. 1130
Fax (407) 262-7745 ▪ Email jnewlon@casselberry.org

September 25, 2023

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

Re: **Fiscal Year 2024 Annual Budget**

Honorable Mayor and Members of the City Commission:

The City of Casselberry is in a good place heading into FY 24. Resources have been assembled to make high impact improvements in the City. The Public Works and Utilities Complex has been completely replaced. Major parks projects are underway that includes Secret Lake Park, the Art House at Lake Concord Park, Wirz Park, a new “Wheel Park”, and Dew Drop Park. A new Police Station is being built. Complete Street reconstruction of Lake Kathryn Circle and Sunset Drive are underway. An ambitious lake water quality project is being permitted. Replacement of the Sausalito force main and Winward Square water mains are taking place. Even more important infrastructure projects are in design.

The City progresses despite historic inflation and supply chain shortages. Service is improving through on-line automation. The utility customer portal is going live now, building permitting and business tax receipts can be made virtually and a new mobile application is being developed. Staff is highly motivated, and morale is very good. The ad valorem millage rate is at its lowest point ever at 2.9000 mills. Utility customer rates have not been increased and won't in the new year. Much progress has been made and more will follow.

I am pleased to present the Annual Operating and Capital Budget for the City of Casselberry for Fiscal Year (FY) 2023/2024.

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. Low interest rates were locked in. 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 FY24 is estimated to be 0.7181 mills. Wharton Smith has been selected as Construction Manager at Risk (CMAR) and is advising the pre-construction design for all.

The Sunnyside Park project has been withdrawn by the City Commission due to serious design problems and diminishing bond proceeds.

Secret Lake Park – Construction was awarded in November, 2021 and was completed in FY23. A ribbon cutting ceremony was held on July 15, 2023, to celebrate the achievement. Comprehensive improvements included a new, lit multi-purpose field, playground, pavilions, basketball and tennis courts and kayak launch. The total cost of this project was about \$4 million.



Lake Concord Park Art House Expansion – This project was awarded for construction in April 2022. Supply chain shortages have hampered progress. 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. The project will be completed in early FY24.



Wirz Park – Wirz Park will likely be the next park to be assigned for construction with plans nearly 100% 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. Construction will be awarded in early FY24.

WIRZ PARK SITE PLAN

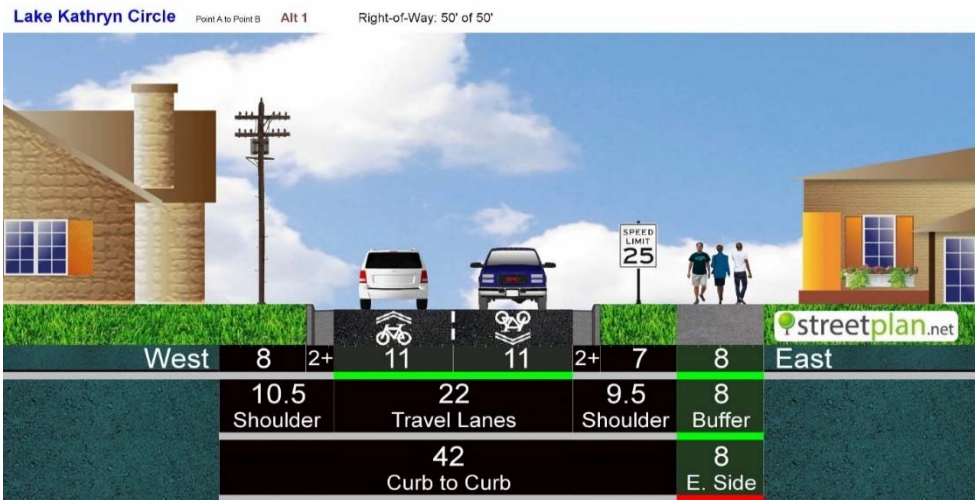


- A - EVENT BUILDING**
- B - LAP POOL**
- C - ZERO ENTRY POOL**
- D - MULTI-PURPOSE FIELD**
- E - PLAYGROUND**
- F - BASKETBALL COURT**
- G - BEACH VOLLEYBALL COURT**
- H - RENTAL PAVILLIONS**
- I - SPLASH PAD**

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. 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%. The project was 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. The project will be substantially completed in late 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 is well underway and expected to be completed in early FY24.



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. The roof will be repaired and replaced in early FY24.



Sunset Drive Livable Street Improvements – This is a Complete Street project running the entire length from Button Rd to the entrance to the Carriage Hill community. It is a \$3.5 Million project funded with a grant of \$3.2 Million. The project was awarded to W. T. Comp Inc. in January 2023. It is under construction now and expected to be completed in early FY24.

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 and has expanded but forecast to flatten. Real Gross Domestic Product is predicted to be at 2.2% in 2023 and slow to 0.5% in 2024. The Florida Unemployment Rate has stabilized over the last year and was 2.6% when measured in May, 2023. Growth has been hampered by historic inflation tempered by rising interest rates and supply chain problems. On the bright side there are billions of dollars in Federal stimulus money still to be invested.

Inflation has been a serious problem for the economy. The Consumer Price Index grew 8.0% in 2022. Federal Reserve intervention has helped to curb inflation growth. It is forecast to be 4.1% in 2023 and 2.2% in 2024. The Federal Reserve is working to combat inflation by raising interest rates. The Federal Funds Target Rate is projected to be 5.31% in 2023 and remain fairly high at 4.19% in 2024. 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 FY24 are estimated consistent with our projection for FY23 actual collections. Given what looks like a cooling

economy, growth from these sources is not assumed. Official State of Florida projections do not suggest otherwise.

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 12.0% heading into FY24. 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. The labor market has been even hotter. 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 2024 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 2024 Annual Budget City-wide comes to \$70,891,007 , which is 0.97% over the FY 2023 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 \$24,255,968 , which is 8.6% over FY 2023. The General Fund budget is balanced through the one-time reduction of accumulated reserves in the amount of \$659,633. Consistent with past projections for the General Fund, short-term dependence on reserves is consistent with City expectations.

Total salaries and benefits paid to the employees City-wide will be higher by \$1,375,106 or 7%. This includes the implementation of raises for general and bargaining unit employees on October 1, the absorption of increased health insurance premiums (up about 12.3%) and allows for the funding of eight new positions (seven full-time and one part-time).

Already approved by the City Commission was reassigning the Community Development Coordinator from Planning to Building Division as Building & Permitting Manager, the authorization of Building Services Coordinator in the reorganization of the Community Development/ Building Division, the authorization of Lead Utility Line Locator, the deletion of Staff Assistant II in Recreation Division, and the authorization of Staff Assistant I/II in Distribution & Collection Division in the reorganization of Public Works and Utilities. Seven new positions requested in this budget are two Police Officers in Police Department, and five in Public Works and Utilities Department including a Parks Maintenance Worker in Parks Division, a Recreation Specialist (PT) and an Aquatics Coordinator in Recreation Division, a Construction Inspector in the Engineering Division, and a Facilities Maintenance Technician/II in City Facilities Division. In addition, an Economic Development Planner is requested to be deleted in Community Development/ Economic Development Division and a Utility Plant Operations Specialist I-V is requested to be reassigned from Water and Sewer/ Water Production Division to Water and Sewer/ Water Reclamation 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 \$62,834 to \$599,644 in FY 2024. Combined with the contribution from Seminole County, total TIF revenue budgeted for FY 2024 is \$1,607,687. TIF revenue for FY 2024 exceeds that which was forecast in the CRA redevelopment plan by \$507,289.

Debt Service will grow \$953,582 in FY 2024 over that budgeted in FY 2023. This is due to the additional debt taken out for Parks Master Plan capital improvements, the Public Works and Utility Complex, and construction of Police Department.

Highlights of Note in the Annual Budget for FY 2024

- The City Commission lowered the millage rate last year and it is requested to remain the same at 2.9000 mills in FY 2024. The City anticipates an increase of 11.99% in taxable property value applicable to FY 2024 and the City will budget to collect about \$6,551,717 in property tax revenue to support its \$24.3 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 \$24,255,968 and about 9.2% 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 debt service millage was set at 0.6443 mills in FY23 to meet the required loan payment. The repayment is structured to require that the debt service millage will be set at 0.7181 mills in FY24.
- A salary merit/COLA increase is provided in an amount approximating 5.2% 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 2023.
- The City will experience an increase in health insurance premiums of approximately 12.3% in FY 2024.
- 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 it is \$25,000 in the Community Development Planning Division.
- The Planning 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 a net of seven (7) full-time positions and one (1) part-time position. Already approved by the City Commission are reassigning the Community Development Coordinator from Planning to Building Division as Building & Permitting Manager, the authorization of Building Services Coordinator, the authorization of Lead Utility Line Locator, the deletion of Staff Assistant II in Recreation Division, and the authorization of Staff Assistant I/II in Distribution & Collection Division. Seven (7) other new positions are requested to be authorized and one (1) to be deleted 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 includes 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 FY24 and a 4% increase for subsequent years effective October 1 of each year. Miscellaneous rates would increase effective December 1, 2023.

- 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 2024 from \$9.45 per Equivalent Residential Unit (ERU) to \$9.75.
- The rate for street light assessments is not proposed to change here. It is being actively studied.
- The rate for residential garbage collection was authorized to be \$25.11 per month and \$35.11 for side door collection, an increase of 4% and 3% subsequently for FY24 with gradual increases occurring in subsequent years.
- Budgeted capital improvement projects for FY24 includes the following. Additional information can be found in the Capital Improvements section of the budget book.
 - General Fund
 - Lake Concord Park - Electrical Improvements
 - Lake Concord Park Playground Safety Surface Replacement
 - Community Redevelopment Agency
 - Land Acquisition
 - Undergrounding Utility lines along U.S. Hwy 17-92
 - Equipment Replacement
 - Police Patrol Vehicles (10)
 - City Facilities Chiller Replacement City Hall and PW&U Admin
 - City Facilities Generator Replacement PW&U and City Hall
 - Stormwater Projects
 - Lake Jesup Nitrogen Removal Projects (Design)
 - Storm Pipe Rehabilitation
 - Boat Launch (Secret Lake)
 - Local Option Gas Tax Projects
 - Various ADA Transition Plan Improvements
 - Water and Sewer Utility Projects and Equipment Replacement
 - Intangible/Iron Bridge
 - Water Reclamation Hybrid Escape
 - Lift Station Vac-Con
 - Distribution & Collection Flatbed w/ Rolloff
 - Distribution & Collection Standby Pickup Truck (1)
 - Distribution & Collection Cable Locator
 - Distribution & Collection Cues Truck Replacement Computer
 - Distribution & Collection Transit Van
 - Lift Station Pump Replacement
 - LS #77 Quintuplet Renovation

- SCADA Replacement
- Various Gravity Sewer Lining
- Winter Woods Force Main Replacement
- English Estates Water Main Replacement Phase 2
- WRF Handrail Replacement
- WRF Improvements Phase 2
- Various Well Rehab
- Various Pumps & Motor Replacement
- Casselberry Golf Club
 - John Deere Mowers (3)
 - Utility Carts (2)

Several appropriated projects from FY 2023 will roll forward through amendment into FY 2024 for completion outside of this budget document. These include:

- Wirz Park Improvements
- Dew Drop Park Improvements
- Road Rehabilitation – Various Streets
- English Estates Phase I Water Main Replacement
- Northgate Phase I Water Main Replacement

Property Taxes

The City’s taxable value “base” has appreciated 12% into FY 2024 over FY 2023. This is the eleventh 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	\$2,080	14.46
FY 2024	\$2,329	11.99

* 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 May 22, 2023 the Seminole County Property Appraiser released estimated taxable values for Casselberry. For FY 2024, the City proposes to set its millage rate at 2.9000. Because taxable values have grown higher for FY 2024, the rolled-back rate calculates to be a little lower. For FY 2024 the rolled-back rate is estimated to be 2.6112 mills.

The following table shows the difference in what the City would levy for FY 2024 at the proposed millage rate as compared to the rolled-back rate. This is a gross levy and differs from the net collections used for budgeting.

FY 2024	Proposed	Rolled-back	Variance
Millage	2.9000	2.6112	0.2888
Revenues (gross)	\$6,754,347	\$6,081,707	\$672,640

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 2024 per capita income was recognized to grow at a rate of 2.84%. That is the increment applicable to FY 2024 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 2024, PCI as a growth standard would add \$172,585 to the levy.

FY 2024	Rolled-back w/ PCI	Rolled-back	Variance
Millage	2.6853	2.6112	0.0741
Revenues (gross)	\$6,254,292	\$6,081,707	\$172,585

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 2024 is estimated to be 8.0268 mills and could raise \$18,695,101 in gross taxes.

The Annual Budget has been prepared so that the millage rate is to remain unchanged at 2.9000 mills and provides \$6,254,292 which is 97% of the gross levy. The levy will be an increase over FY 2023 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 a net of seven full-time employees and one part-time position. The City Commission has already authorized the addition of three positions and the deletion of one position in FY23. A Building Services Coordinator in the Building Division, a Lead Utility Line Locator and a Staff Assistant I/II in the Distribution & Collection Division were approved while a Staff Assistant II was authorized to be deleted in the Recreation Division. In addition, City Commission has approved reassigning the Community Development Coordinator from the Planning Division to Building Division as a Building & Permitting Manager.

The final seven new positions are new and requested with this budget. There are two Police Officers in Police Department added which are related to and funded by the COPS grant accepted by the City Commission in November 2022. There are five in the Public Works and Utilities Department. Related to the park improvement projects it is asked to add a Parks Maintenance Worker in Parks Division. In the Recreation Division a part-time Recreation Specialist is requested to support the Art House and an Aquatics Coordinator in Recreation Division for WIRZ Park. There is a need for an additional Construction Inspector in the Engineering Division and a Facilities Maintenance Technician/II in City Facilities Division to support the overall growth of the City. In addition, an Economic Development Planner is requested to be deleted in Community Development/ Economic Development Division and a Utility Plant Operations Specialist I-V is requested to be shifted from Water and Sewer/ Water Production Division to Water and Sewer/ Water Reclamation Division.

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

City of Casselberry
Comparative Schedule of Department Staffing

	FY 2023		Change		FY 2024	
	<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.						
Procurement & Contract Management	3	0	0	0	3	0
Human Resources	4	0	0	0	4	0
Information Technology	7	0	0	0	7	0
	<u>14</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14</u>	<u>0</u>
COMMUNITY DEVELOPMENT DEPT.						
Planning	6	0	-1	0	5	0
Economic Development	1	0	-1	0	0	0
Code Compliance	5	0	0	0	5	0
Building Safety	4	0	2	0	6	0
	<u>16</u>	<u>0</u>	<u>0</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	2	0	72	0
PUBLIC WORKS & UTILITIES DEPT.						
Parks and Maintenance	10	1	1	0	11	1
Recreation	7	0	0	1	7	1
Engineering	4	0	1	0	5	0
Streets Maintenance	13	0	0	0	13	0
Fleet Maintenance	3	0	0	0	3	0
City Facilities	4	0	1	0	5	0
Stormwater Utility Fund	9	0	0	0	9	0
Inventory Control	1	0	0	0	1	0
Administration	6	0	0	0	6	0
Distribution and Collection	17	0	2	0	19	0
Lift Stations	6	0	0	0	6	0
Water Reclamation	7	0	1	0	8	0
Water Production	8	0	-1	0	7	0
	<u>95</u>	<u>1</u>	<u>5</u>	<u>1</u>	<u>100</u>	<u>2</u>
TOTAL PERSONNEL	<u>218</u>	<u>6</u>	<u>7</u>	<u>1</u>	<u>225</u>	<u>7</u>
PERSONNEL CHANGES			<u>7</u>	<u>1</u>		

CONCLUSION

Casselberry is in a good place and will get even better. 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 2024 continues the progress that has been made. Quality services will be provided with a lean work force. The City-wide Annual Budget totals \$70,891,007 which is about 0.63% higher than the Annual Budget for FY 2023. 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 Senior Budget Accountant CJ Kaawach and Finance Director Gladymir Ortega for their assistance in preparing the FY 2024 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 2024 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, 2023 and ending on September 30, 2024.

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 2024 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 2024 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 2024 BUDGET CALENDAR AT-A-GLANCE

Key dates in **BOLD**

Proposed:

March 7	City Commission Pre-Budget Planning Workshop
March 13	Distribute instructions and worksheets for FY 2023/2024 operating budgets to departments
April 6	Departments submit operating and capital budget requests, organizational chart, and staffing plan to City Manager
April 10-April 27	City Manager and Finance Director review budget requests with Department Directors
May 1-June 1	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 19-29	Finance Department prints and compiles Proposed Budget for distribution
June 29	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 10	Budget Workshop
July 24	City Commission adopts proposed millage rate
July 26	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 11	First public hearing on tentative millage rate and budget

Final/Adopted:

September 21	Advertise budget hearing and budget summary in local newspaper
September 25	Final public hearing and adoption of final millage and budget
September 27	Resolution adopting final millage sent to Tax Collector, Property Appraiser, and FL Dept. of Revenue
October 2	DR-422 (Certification of Final Taxable Value) sent and certified by City
October 16	DR-487 (Certification of Compliance) and required documents sent to FL Department of Revenue
October 25	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 2024:

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 2024:

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 2024 ANNUAL BUDGET DEVELOPMENT

This section describes the major sources of revenues and expenditures, along with trends utilized in developing the FY 2024 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 2024 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 2022 Fund Balances.
- The City's FY 2023 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 is fiscally focused for growth and stewardship of public funds. On a general scale, community enhancement projects are public investments that the City makes to enhance the quality of life for residents and local businesses. The public investment is an indirect form of economic development that results in attracting more residents and businesses. This past year, the City undertook the start of an expansive public capital program that includes enhancement of five (5) existing City parks and the creation of one (1) new park. All of the existing parks are regularly used and upgrades to facilities are needed. The new park will be bicycle and skate park oriented. These facilities are more regional in scope, and are expected to attract a wide range of users.

The City is also building a new Police Department Headquarters as a capital project. The headquarters will be one-half of a new Casselberry Public Safety Complex with a new Seminole County Fire Station 25 occupying the other half. This centrally-located campus is designed to provide increased services and quicker response times to all residents (for police protection) and the central and southern portion of the City (for fire safety).

Incentive programs continue to be funded by both the City and the Community Redevelopment Agency (CRA). The majority of requests for assistance have been through the City's Oil & Grease Trap Incentive Program and the Neighborhood Improvement Grant Program. Often times, the large expense of a grease trap, necessary to meet wastewater regulations, can be daunting for a family-owned business. The unforeseen expense may delay or prevent restaurants from opening. The City's program is designed to provide funds to help restaurants install the required vault and open for business in a timely manner. The program is a great success.

The Neighborhood Improvement Grant program also assists applicants with specific improvements that they might otherwise not have been able to perform. Using this funding for the basics of windows, doors, conversion to handicap accessibility, etc, increases property value in the community and makes the City look

its best.

The public investment actions are having a residual private investment result. Developers are seeking Casselberry to complete construction of the remaining vacant land in the City. Projects such as Legacy Place Townhomes, Grayson Square Townhomes, Belle Avenue, Markee Townhomes, and Geneva School Phase III are underway.

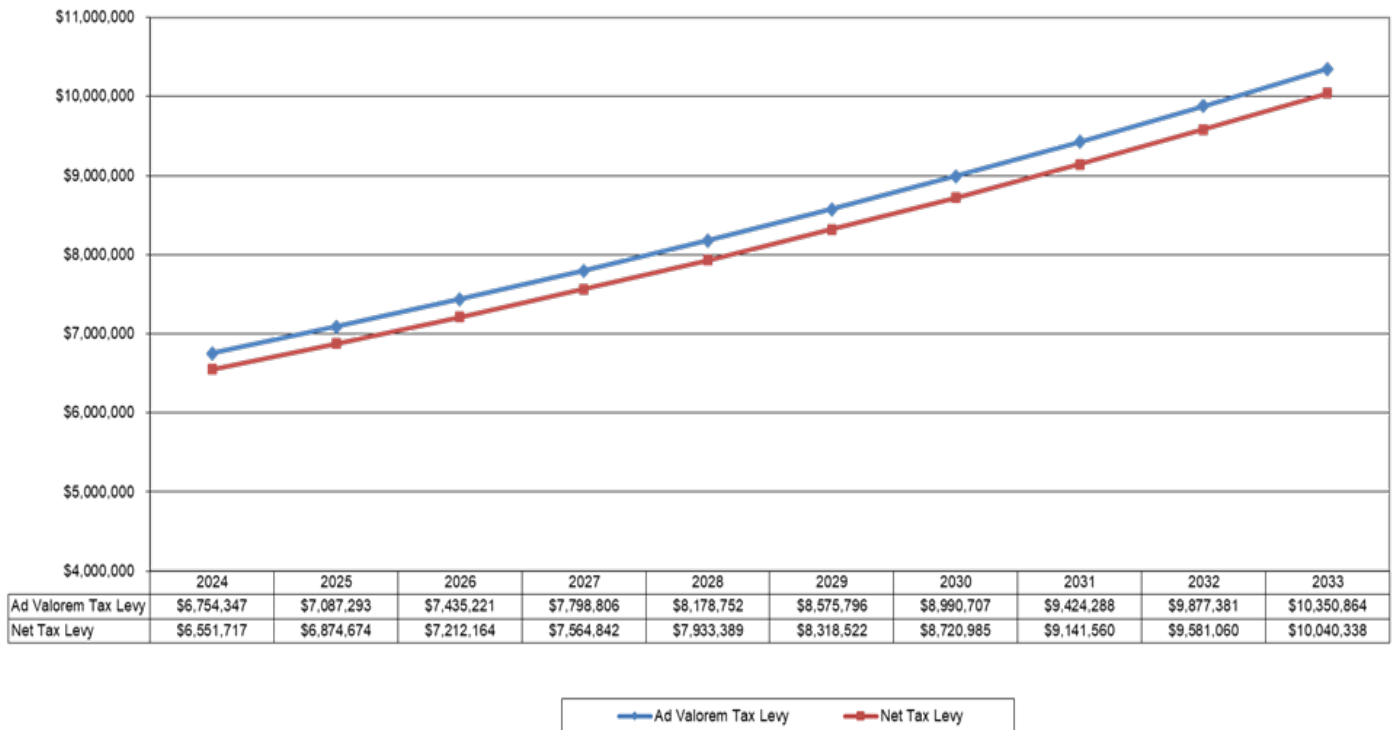
The U.S. Census is making advancements for collection and verification of data. As such, an adjustment to the 2022 projected population of Casselberry was increased to 30,020. This increase, in the amount of 449 residents from the estimated population of 2021, is reflective of collection of data and completion of resident projects.

Median home prices continue to increase. While the housing inventory is shifting away from single-family residential homes to more multi-family homes (townhouses, condominiums, and apartments), the inventory of vacant land is decreasing. This is keeping median home prices high and housing inventory low. Vacant lands currently zoned for commercial and industrial uses are now considered for rezoning to residential use. This trend should continue within Casselberry for the next 5-10 years, with more dense housing being constructed.

As a result, the City's median home prices rate market continue to appreciate in value from FY 2021 to FY 2022 by near 5%. The unemployment rate continued to drop towards pre-COVID numbers and stands at approximately 2%. This is below the State of Florida unemployment rate of 2.5% and the national unemployment rate of 3.5%.

The City Commission adopted the tax millage rate of 2.9000 in fiscal year 2023 (reduced from 2.9990 in FY 2022) to sufficiently fund the current level of services to the citizens and business owners of Casselberry.

10 Year Ad Valorem Tax Levy Projection

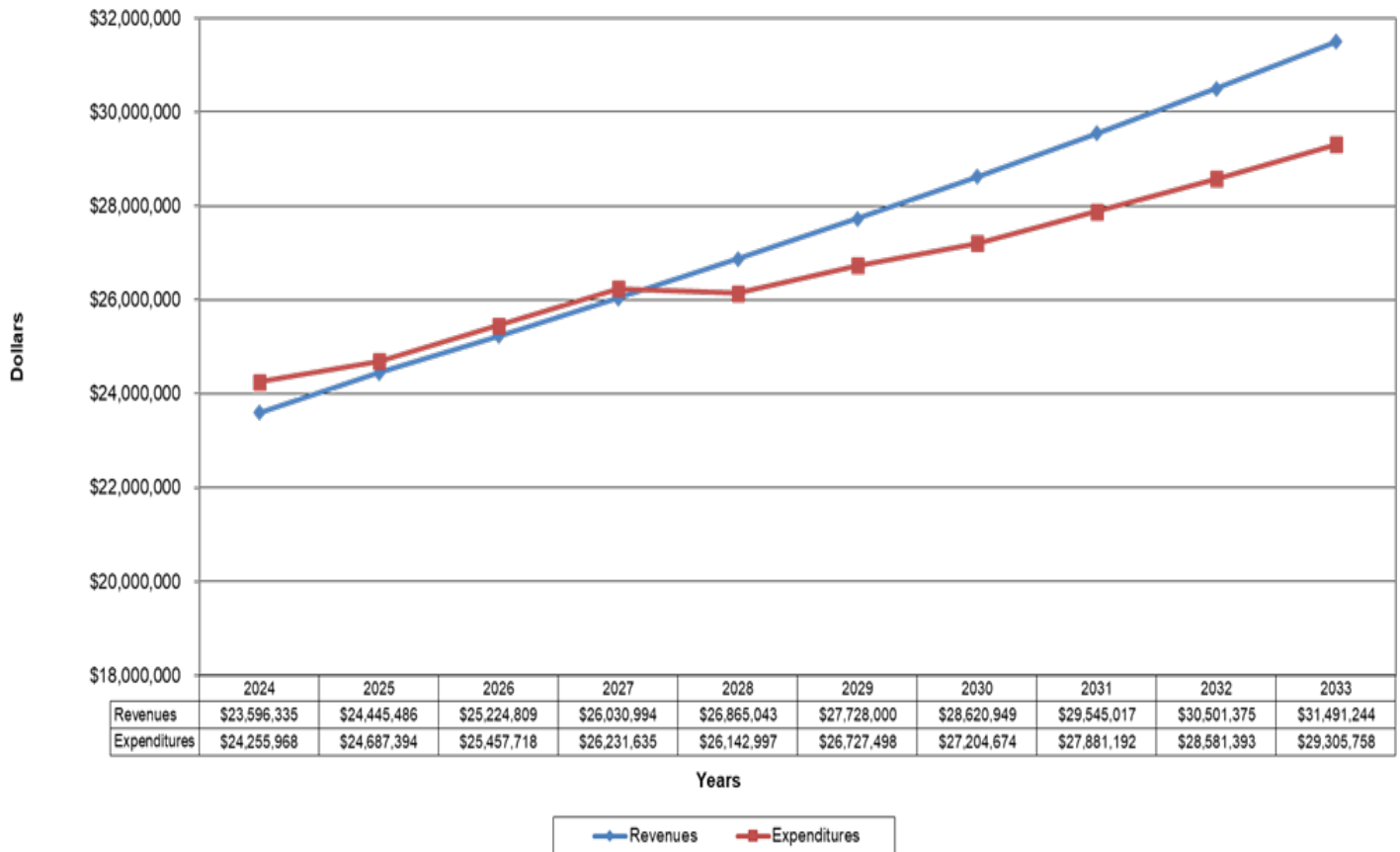


General Fund Budget Forecast

The ten-year budget forecast for the General Fund is based on the FY 2024 Annual Budget. This forecast is favorable and essentially balances budgeted revenues versus expenditures through FY 2033. 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 5.2% for FY 2024 and 5% for FY 2025, then drop to 4% a year in 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 2024 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.

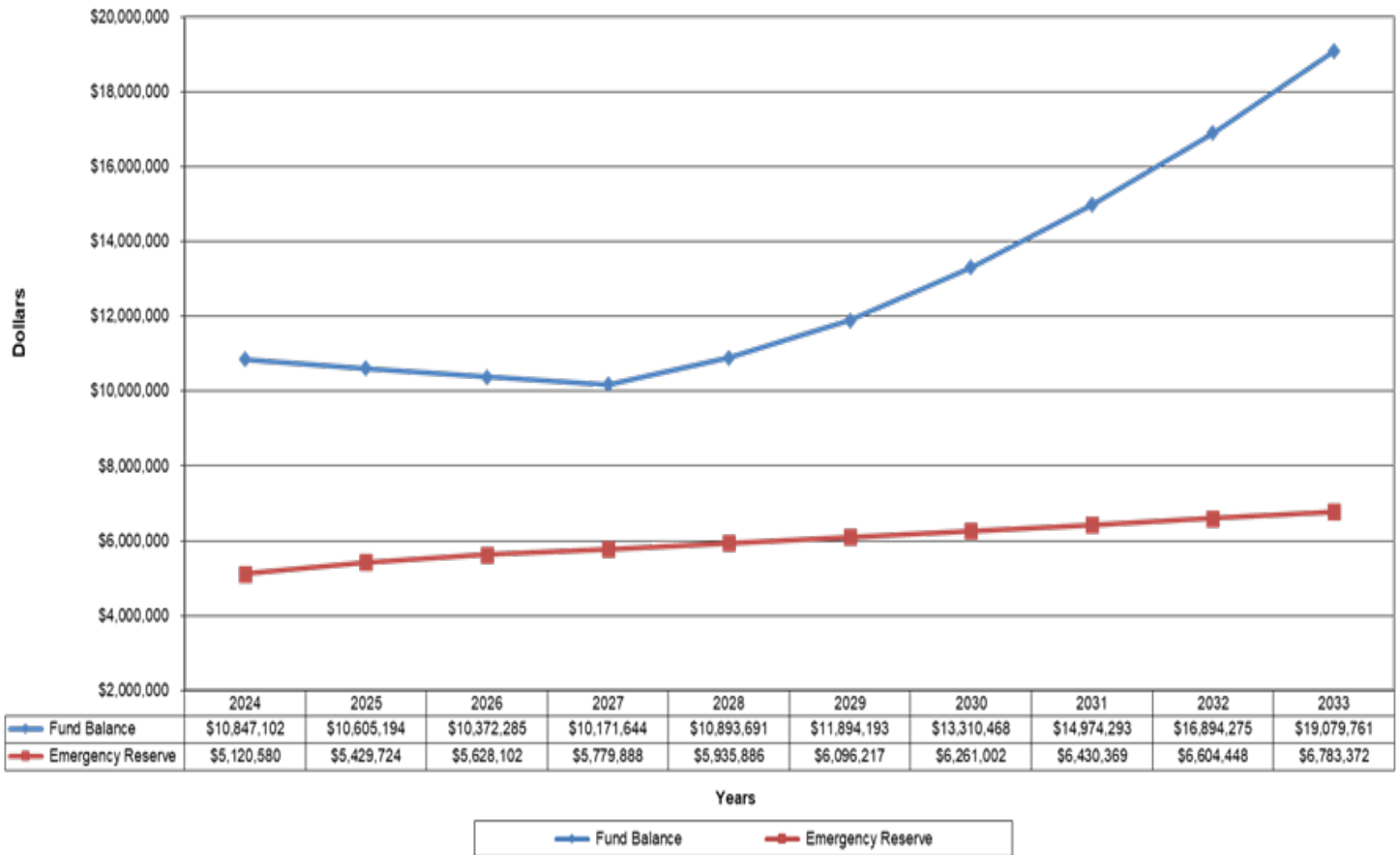
General Fund Budget Forecast



The 10-year forecast above demonstrates that expenditures slightly exceed revenues in FY 2024 through FY 2028. This trend reverses starting in FY 2029 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 2033 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 2024 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 two years and a 4% increase thereafter from FY 2025 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 2024 through FY 2027 amounts to \$30 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 2024 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:

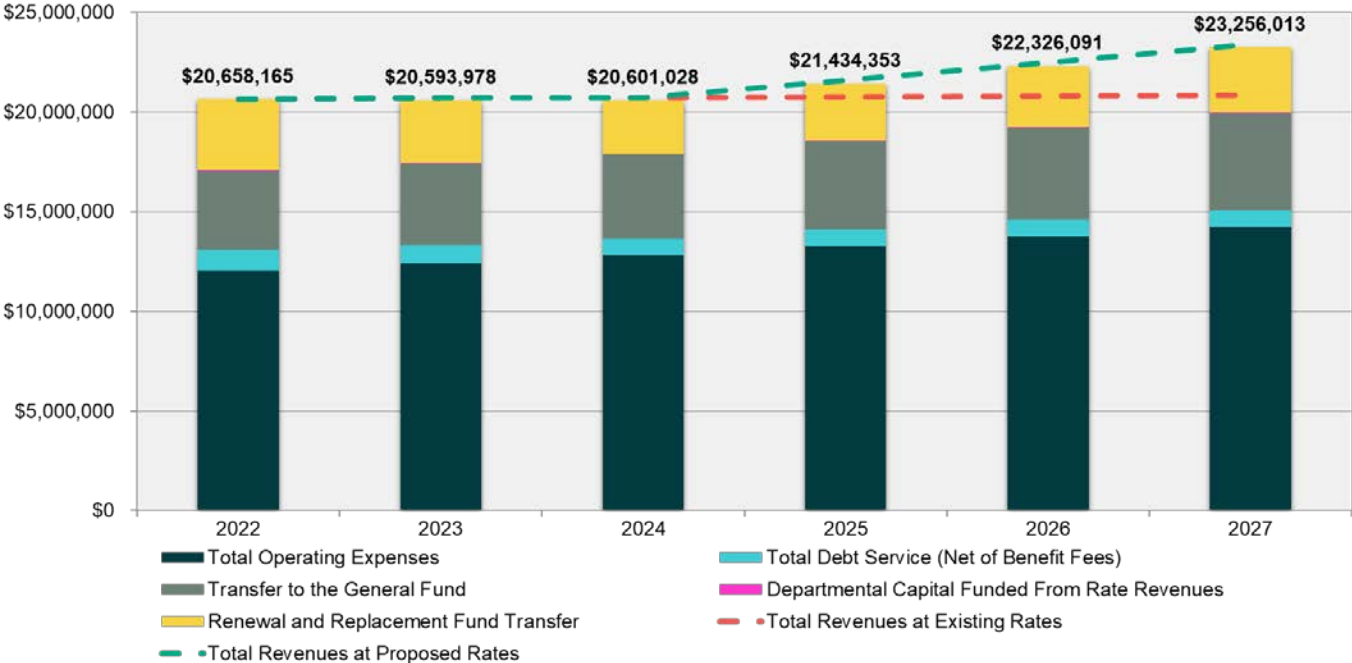
- The plan assumes significant use of cash reserves over the next two fiscal years to fund capital projects. The strong cash reserves have contributed to the ability to forego rate increases over the next two years while still projected to maintain the 90 day reserve policy throughout the forecast period.
- 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

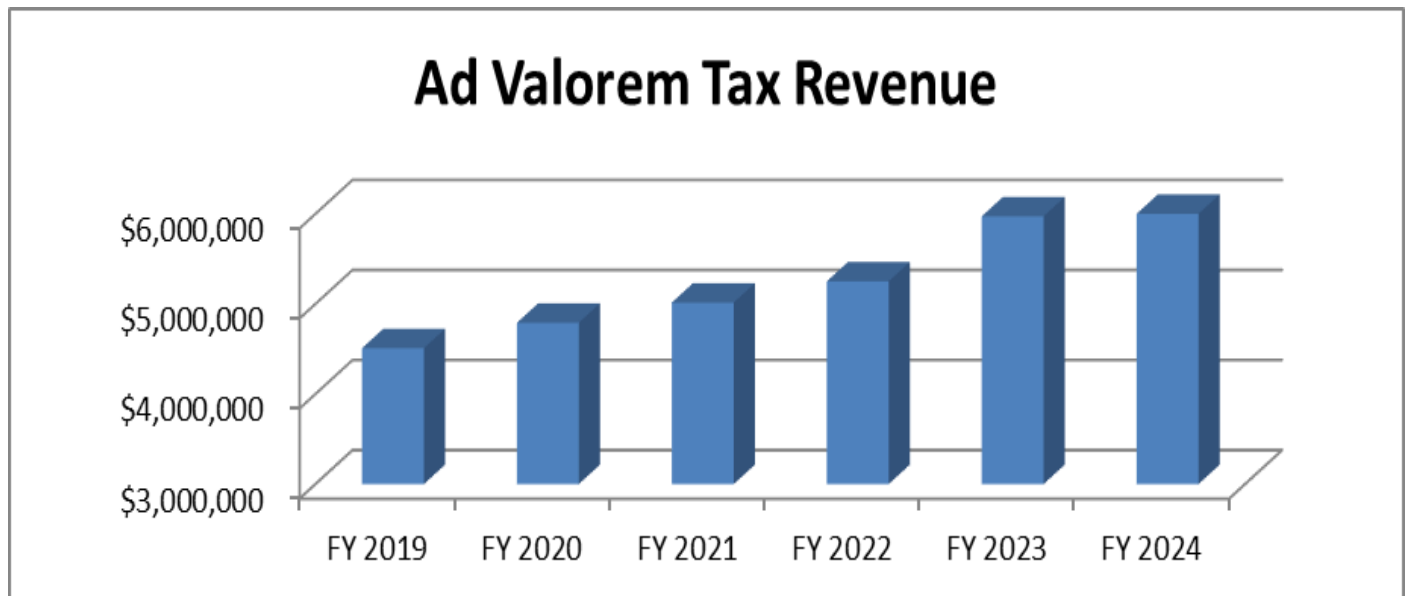


ANALYSIS OF SIGNIFICANT REVENUE SOURCES BY FUND

General Fund

Ad Valorem Taxes

Ad Valorem taxes are budgeted at \$6,551,717 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 requested is unchanged from FY 2023 at 2.9000 mills in the FY 2024 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 12% increase in property values in FY 2024. The following table illustrates the changes in property taxes over the last five years.

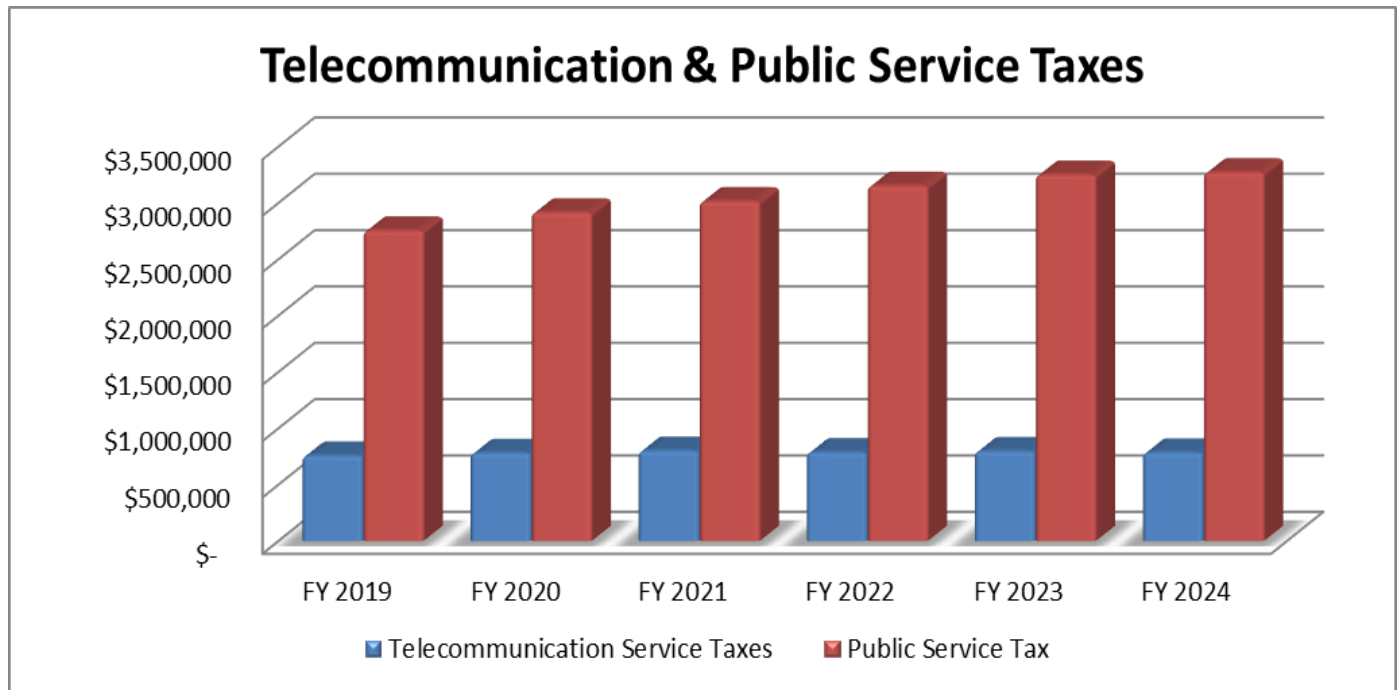


FY 19 - Actual	FY 20 - Actual	FY 21 - Actual	FY 22 - Actual	FY 23 - Budget	FY 24 - Budget
\$4,507,851	\$4,790,637	\$5,014,981	\$5,249,922	\$5,971,913	\$6,551,717

Telecommunication and Public Service Taxes

Communication services taxes (CST) are budgeted at \$785,975. 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.

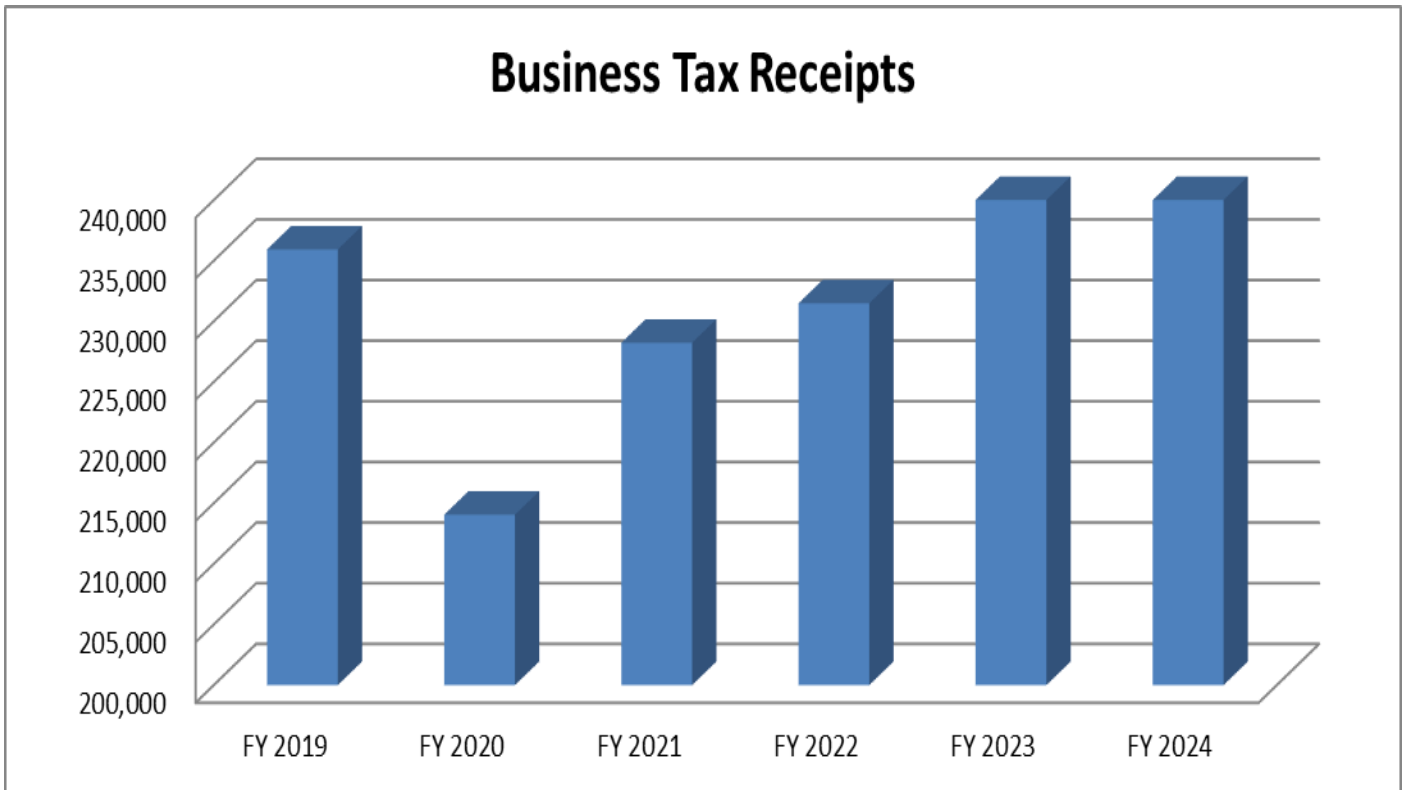
Public service taxes are budgeted at \$3,272,895. They are collected from customers by public service providers and remitted to the City on a monthly basis. Public service taxes are a tax on the purchase of electricity, metered natural gas and water service within the City. Budgeting for public service 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 19 - Actual	FY 20 - Actual	FY 21 - Actual	FY 22 - Actual	FY 23 - Budget	FY 24 - Budget
Telecommunications	\$ 757,982	\$ 781,594	\$ 801,522	\$ 788,005	\$ 797,241	\$ 785,975
Public Service Tax	\$2,756,132	\$2,916,833	\$3,015,699	\$3,152,897	\$3,251,263	\$3,272,895
Total	\$3,514,114	\$3,698,427	\$3,817,221	\$3,940,902	\$4,048,504	\$4,058,870

Business Tax Receipts

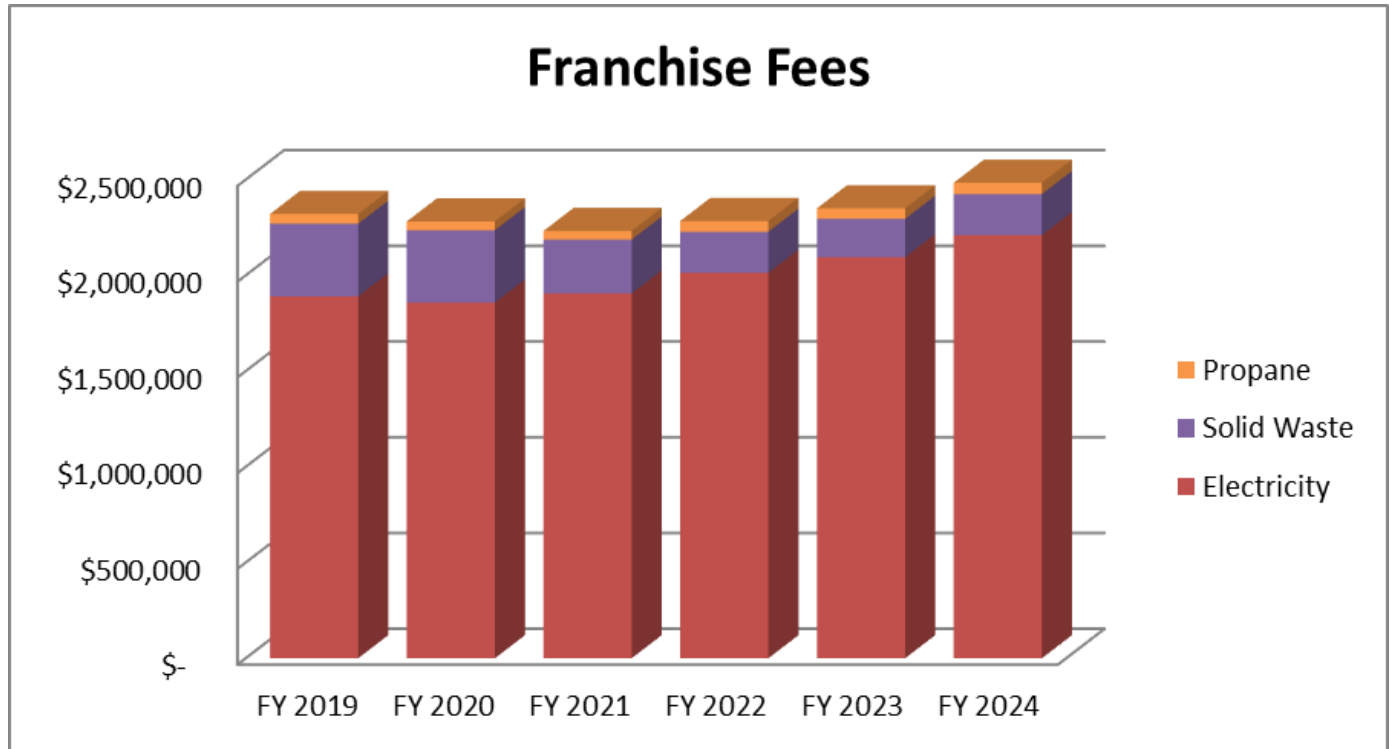
Business tax receipts revenue is budgeted at \$240,000 based on recent trends and anticipated new business activity in the City. Annual renewals account for the bulk of this revenue and a slight increase over the prior year is anticipated as business activity grows. Other miscellaneous licenses and permits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



FY 19 - Actual	FY 20 - Actual	FY 21 - Actual	FY 22 - Actual	FY 23 - Budget	FY 24 - Budget
\$235,922	\$214,043	\$228,225	\$231,478	\$240,000	\$240,000

Franchise Fees

Franchise fees are budgeted at a total of \$2,483,435. 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 19 - Actual	FY 20 - Actual	FY 21 - Actual	FY 22 - Actual	FY 23 - Budget	FY 24 - Budget
\$2,320,432	\$2,281,451	\$2,231,707	\$2,283,748	\$2,350,068	\$2,483,435

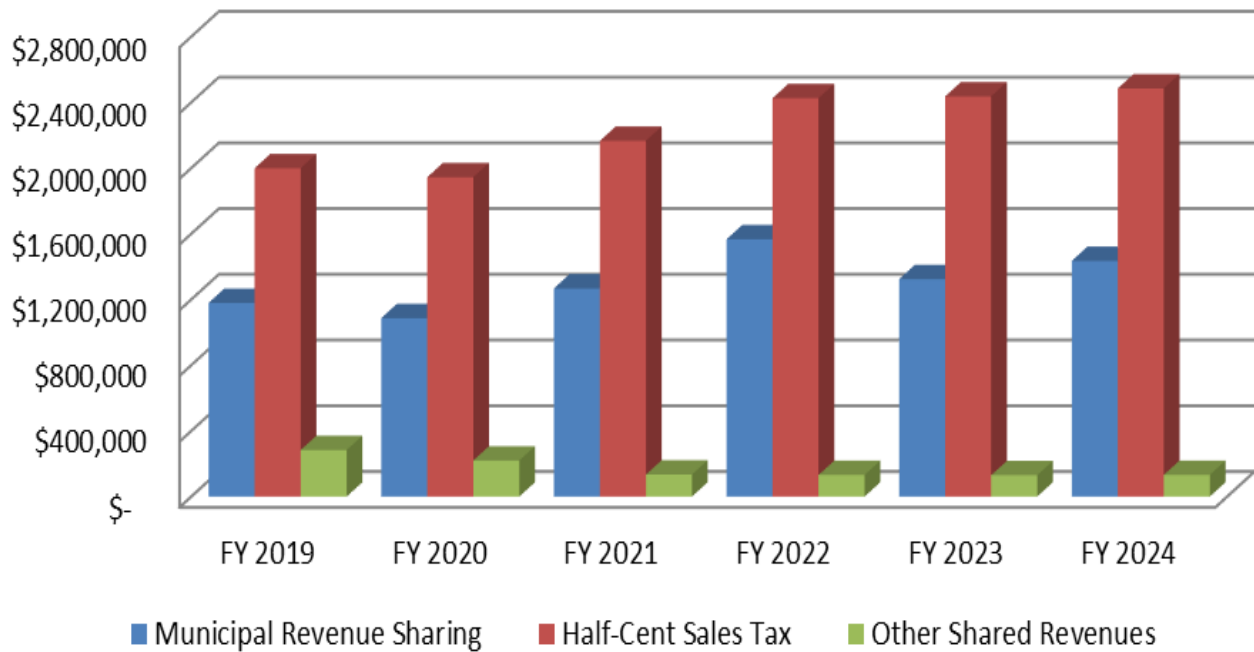
Intergovernmental Revenue:

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 \$2,484,639. It is apportioned and distributed by the State based on population estimates. Municipal Revenue Sharing revenue is projected to be \$1,434,553. 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 \$132,034. 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 \$4,051,226, of which Local Government Half-Cent Sales Tax and Municipal Revenue Sharing comprise 96.7% of the total intergovernmental budget.

Intergovernmental Revenue



	FY 19 - Actual	FY 20 - Actual	FY 21 - Actual	FY 22 - Actual	FY 23 - Budget	FY 24 - Budget
Rev Share	\$1,178,959	\$1,086,494	\$1,266,817	\$1,565,935	\$1,323,570	\$1,434,553
Half-Cent	\$1,998,820	\$1,944,151	\$2,165,347	\$2,424,916	\$2,435,921	\$2,484,639
Other Shared Revenues	\$283,169	\$219,550	\$133,702	\$131,293	\$129,934	\$132,034
Total	\$3,460,948	\$3,250,195	\$3,565,865	\$4,122,144	\$3,889,425	\$4,051,226

Fines & Forfeitures

Various fines and forfeitures are conservatively budgeted in the General Fund at \$207,050, 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

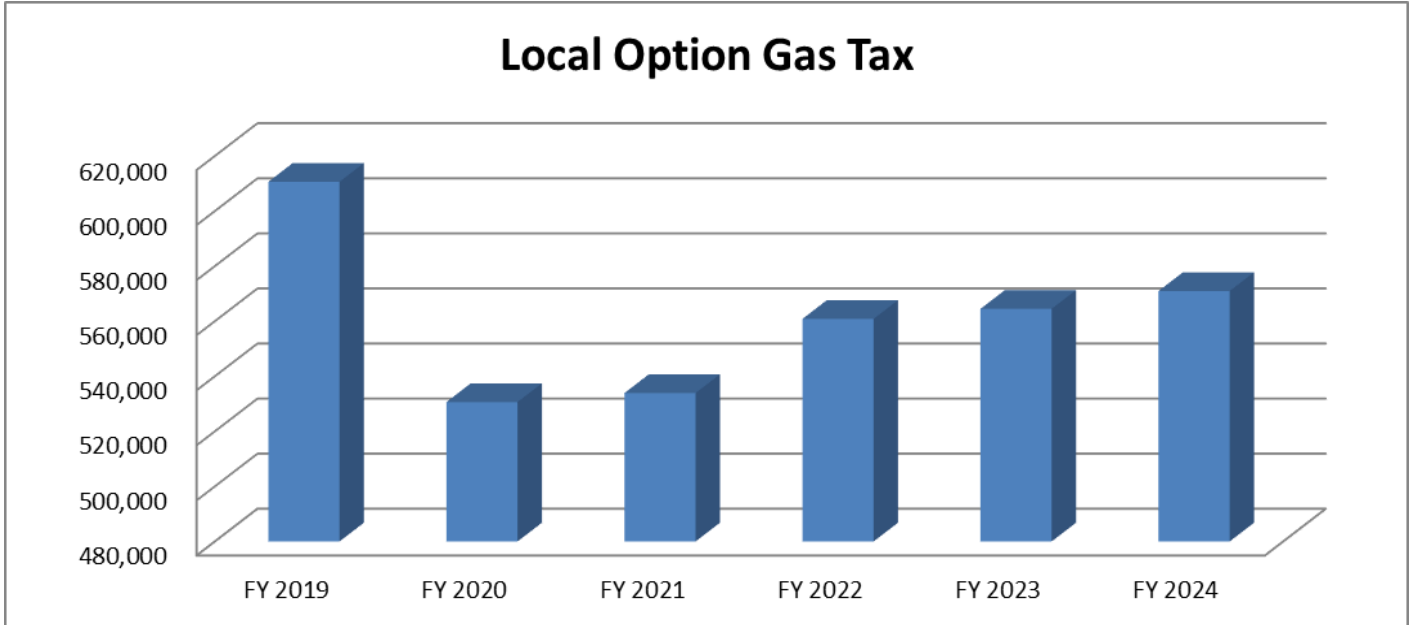
Estimates for revenues of \$122,742 are generated from the Parks and Recreation program in the General Fund. Activities based on planned classes and events for the upcoming year.

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 \$570,940 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.

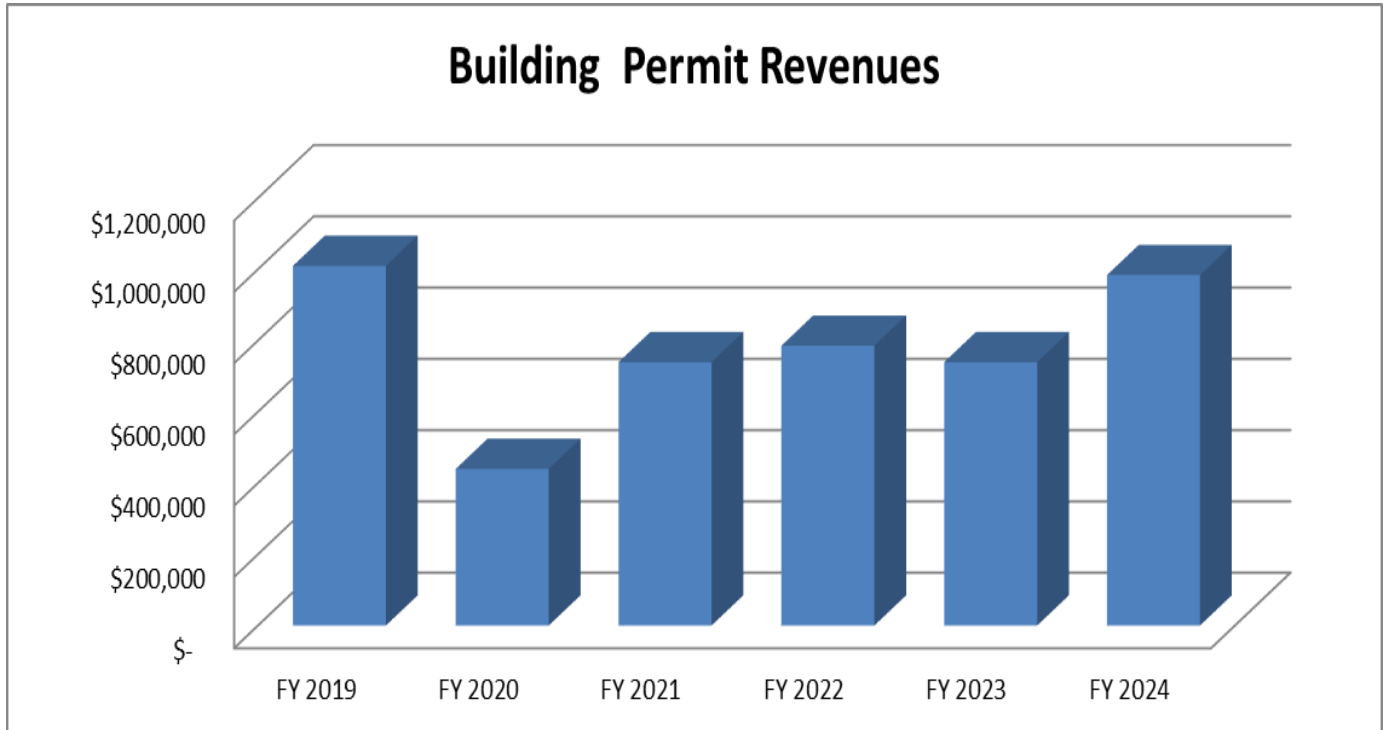


FY 19 - Actual	FY 20 - Actual	FY 21 - Actual	FY 22 - Actual	FY 23 - Budget	FY 24 - Budget
\$610,603	\$530,614	\$533,875	\$560,813	\$564,468	\$570,940

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 \$983,543, 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 19 - Actual	FY 20 - Actual	FY 21 - Actual	FY 22 - Actual	FY 23 - Budget	FY 24 - Budget
\$ 1,009,346	\$ 439,575	\$ 739,187	\$ 785,193	\$ 739,187	\$ 983,543

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 \$1,008,043 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 \$599,644.

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 2024 Annual Budget reflects the City’s estimated distribution of \$2,400,000. 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 \$2,470,743 are based on a rate of \$9.75 per equivalent residential units (ERU) per month, a 3% rate increase from FY 2023. 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:

- Personal services are anticipated to increase 3% annually.
- 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, and at \$357,879 for FY 2024
- A planned increase to \$10.05 in FY 2025 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

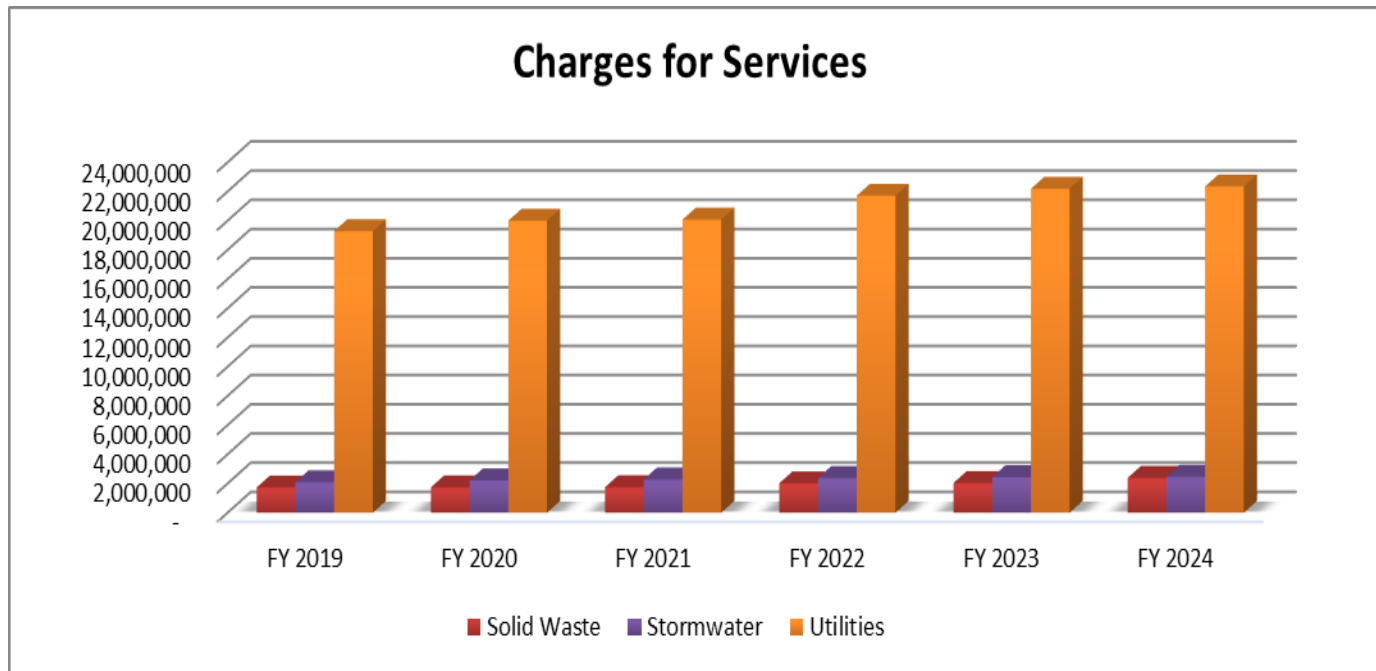
Residential solid waste collection revenue of \$2,387,514 is budgeted in the Solid Waste Fund and is based on the contractor’s contractual charge to the City for the service plus an adjustment for fuel and indirect costs based on the Consumer Price Index (CPI). Through FY 2021, the City has maintained 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%. In FY 2022, the City Commission authorized updated increases for the over the next five years which brought the rates for FY 2023 to \$24.15 for standard collection and \$34.15 for side door collection service. The City has planned an increase for FY 2024 to \$25.11 for standard collection and \$35.11 for side door collection service which is an increase of 4% and 3% subsequently.

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 \$22,348,711. 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 2023, setting rates for FY 2024 to FY 2027. Budgeted revenue for FY 2024 is based on projections utilizing the rate structure per the rate study.

The total projected Utility Charges for Services for FY 2024 is \$27,206,968. The table below portrays the historical picture of these three revenue sources:



	FY 19 - Actual	FY 20 - Actual	FY 21 - Actual	FY 22 - Actual	FY 23 - Budget	FY 24 - Budget
Solid Waste	\$ 1,730,157	\$ 1,740,582	\$ 1,751,741	\$ 2,015,937	\$ 2,035,236	\$ 2,387,514
Stormwater	\$ 2,091,628	\$ 2,213,648	\$ 2,283,358	\$ 2,377,304	\$ 2,436,580	\$ 2,470,743
Utilities	\$ 19,283,581	\$ 20,001,520	\$ 20,077,002	\$ 21,709,693	\$ 22,184,446	\$ 22,348,711
Total	\$ 23,105,367	\$ 23,955,749	\$ 24,112,100	\$ 26,102,934	\$ 26,656,262	\$ 27,206,968

Utility Capital Improvement Fund

Water & sewer system impact fees for new hookups are budgeted in the Utility Capital Improvement Fund at \$215,700 (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 \$584,174. 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 \$500,321 for FY 2024 and is based on ERUs for residential and commercial properties.

All other miscellaneous revenues are conservatively budgeted at \$505,560 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 \$1,680,288 for return on investment and \$2,535,545 for overhead costs. The interfund transfer from the Water & Sewer Utility Fund to the Renewal & Replacement Fund is budgeted at \$4,627,338, 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 \$2,810,760. It is largely comprised of appropriations in the Water & Sewer Utility Fund, Infrastructure Sales Surtax and General 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 \$599,644 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 \$687,394.

DEBT PROCEEDS

The City will realize debt proceeds in the amount of \$1,456,032 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 2024 Annual Budget includes a request for a 5.0% salary increase for Police Officers and a 5.2% salary increase for all other employees excluding the Commissioners and the City Manager. This increase is budgeted to take effect in October 2023. Personal services increased \$1,375,106 (7%) Citywide over the FY 2023 budget. This increase is due to budgeted salary increases, a net increase of 7.5 additional positions, and budgeted health insurance costs over FY 2023. Operating expenditure increased \$2,307,030 (13.3%). 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 \$6,141,634, an increase of 8.1% over FY 2023 due to the addition of payments for the Parks Improvements and Police Department Compound. Capital improvements have decreased \$5,914,886 (-37.7%). These budgeted amounts follow the adopted master plans for stormwater, hydraulic modeling, parks and recreation and multi-modal transportation. Total capital outlay for FY 2024 and projected spending in future years based on current information are reflected in the Capital Improvement Program section.

Expenditure by Type:	FY 23 Budget	FY 24 Budget	Dollar Variance	% Change
Personal Services	\$ 19,767,314	\$ 21,142,420	\$ 1,375,106	7.0%
Operating	17,387,573	19,694,603	2,307,030	13.3%
Operating - Leases	852,099	1,344,843	492,744	57.8%
Other Debt Service	5,680,796	6,141,634	460,838	8.1%
Capital Improvements	15,696,827	9,781,941	(5,914,886)	-37.7%
Transfers	10,287,541	12,185,922	1,898,381	18.45%
CRA Tax Increment Financing	536,810	599,644	62,834	11.7%
Total	\$ 70,208,960	\$ 70,891,007	\$ 682,047	0.97%

General Fund

The table below demonstrates the change in expenditures between FY 2023 and FY 2024 for the General Fund. Significant changes in expenditures are an increase of 11.7% in CRA Tax Increment Financing and an increase of 11.1% in Operating. CRA Tax Increment Financing significant increase is due to increase in the estimated taxable value and the new construction. Operating increased to match anticipated expenditures. Personal Services increased by 6.2% due to the significant increase in health insurance cost, the addition of 3.5 new positions and budgeted salary increases.

Expenditure by Type:	FY 23 Budget	FY 24 Budget	Dollar Variance	% Change
Personal Services	\$ 13,522,716	\$ 14,367,771	\$ 845,055	6.2%
Operating	5,505,658	6,114,550	608,892	11.1%
Operating - Leases	509,194	981,541	472,347	92.8%
Capital Improvements	188,000	55,000	(133,000)	-70.7%
Transfers	2,078,065	2,137,462	59,397	2.9%
CRA Tax Increment Financing	536,810	599,644	62,834	11.7%
Total	\$ 22,340,443	\$ 24,255,968	\$ 1,915,525	8.6%

Water and Sewer Utility Fund

Water and Sewer Utility Fund increased \$3,076,940 (14.07%). Significant changes in expenses are an increase of 72% in Capital Improvements and an increase of 18.3% in Debt Service/Transfers. Total capital outlay for FY 2024 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 increase is due to increased anticipated Capital contribution costs pertaining to the Iron Bridge Water Pollution Control Facility being budgeted in FY 2024. 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 four (4) positions, and increased budgeted health insurance costs.

The table below demonstrates the change in expenditures between FY 2023 and FY 2024 for the Water and Sewer Utility Fund.

Expenditure by Type:	FY 23 Budget	FY 24 Budget	Dollar Variance	% Change
Personal Services	\$ 4,818,607	\$ 5,090,745	\$ 272,138	5.6%
Operating	7,278,655	7,662,937	384,282	5.3%
Capital Improvements	1,177,272	2,022,471	845,199	72%
Debt Service/Transfers	8,589,965	10,165,286	1,575,321	18.3%
Total	\$ 21,864,499	\$ 24,941,439	\$ 3,076,940	14.07%



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 2024 Annual Budget.

FY 2024 Budget Expenditures	General Fund	Water & Sewer Fund
Salaries	\$ 14,367,771	\$ 5,090,745
Operating	\$ 6,114,550	\$ 7,662,937
Total Operating	\$ 20,482,321	\$ 12,753,682
Reserve Percentage	25%	25%
Fund Balance Reserve	\$ 5,120,580	\$ 3,188,421

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 10/01/23	Debt Service for FY 2024		
							Principal	Interest	Total
Governmental Funds									
General Fund									
<u>Leases</u>									
Fiscal Year 2020									
SUV Patrol Vehicles (10)	458,148	2020	11/15/23	2024	2.19%	93,591	93,591	2,048	95,639
Sts Clam Truck	231,932	2020	11/15/23	2024	2.19%	47,379	47,379	1,037	48,416
Fiscal Year 2021									
SUV Patrol Vehicles (10)	513,836	2021	11/15/25	2025	1.67%	207,194	102,739	3,460	106,199
Fiscal Year 2022									
IT Copiers	210,295	2022	04/30/26	2025	2.82%	-	50,968	4,691	55,659
Records Storage Unit	41,326	2021	10/31/23	2024	3.00%	-	24,000	1,000	25,000
Fiscal Year 2023									
PD Vehicles (5)	291,638	2023	11/15/26	2027	3.00%	228,951	54,125	8,563	62,688
PD Vehicles (5)	250,000	2023	06/26/28	2028	4.23%	195,774	45,945	8,281	54,226
Code Pickup (2)	100,000	2023	06/26/28	2028	4.23%	65,277	31,962	2,761	34,723
Sts Flatbed Dump Truck	80,000	2023	06/26/28	2028	4.23%	62,648	14,702	2,650	17,352
Sts Bucket Truck	136,617	2023	06/26/28	2028	4.23%	106,984	25,108	4,525	29,633
Sts Service Truck	52,784	2023	06/26/28	2028	4.23%	34,456	16,871	1,457	18,328
Recreation Pickup	50,000	2023	06/26/28	2028	4.23%	32,638	15,981	1,381	17,362
Facilities Pickup	55,000	2023	06/26/28	2028	4.23%	35,902	17,579	1,519	19,098
Axon Video Surveillance Officer Safety	575,671	2023	10/24/23	2027	3.80%	-	114,974	13,611	128,585
Axon Video Surveillance In-Car Camera	36,203	2023	10/24/23	2027	3.80%	-	7,231	856	8,087
Axon Interview Room Cameras	57,643	2023	03/13/23	2027	3.80%	-	9,321	1,747	11,068
Fiscal Year 2024									
PD Vehicles (10)	773,904	2024	11/15/28	2028	4.23%	773,904	167,864	-	167,864
Chiller Replacement	332,128	2024	11/15/33	2033	4.23%	332,128	39,738	-	39,738
Generator Replacement	350,000	2024	11/15/33	2033	4.23%	350,000	41,876	-	41,876
Total General Fund	\$ 4,597,125					\$ 2,566,826	\$ 921,954	\$ 59,587	\$ 981,541
Debt Service Fund									
<u>Bank Notes</u>									
Sales Tax Revenue Note, Series 2011A Purpose: Refinance Capital Improvements	5,345,000	2011	10/01/26	2027	3.00%	2,520,000	605,000	67,679	672,679
Taxable Sausalito Note, Series 2019 Purpose: Infrastructure Improvements	1,643,579	2019	07/01/29	2029	3.11%	1,059,765	163,385	32,959	196,344
Capital Improvement Rev Note, Series 2021 Purpose: Public Works Complex Cap Improve	15,679,481	2021	10/01/45	2046	2.07%	14,504,232	512,102	297,615	809,717
PD Complex Purpose: Public Safety Complex Const	10,000,000	2022	12/01/41	2042	3.00%	10,000,000	645,000	214,346	859,346
<u>Other Loans</u>									
<u>General Obligation Bond:</u>									
General Obligation Bond, Series 2021	6,000,000	2021	08/01/38	2038	2.01%	5,455,000	320,000	109,946	429,946
General Obligation Bond, Series 2022A	10,000,000	2022	08/01/41	2041	2.13%	9,640,000	445,000	205,332	650,332
General Obligation Bond, Series 2022B Purpose: Parks Construction & Improvements	8,000,000	2022	08/01/41	2041	2.13%	8,000,000	370,000	170,400	540,400
Total Debt Service Fund	\$ 56,668,060					\$ 51,178,997	\$ 3,060,487	\$ 1,098,277	\$ 4,158,764
Infrastructure Sales Surtax									
<u>Bank Note</u>									
Revenue Bond, Series 2015 Purpose: Infrastructure Improvements	9,894,000	2015	01/01/24	2025	1.85%	2,265,000	1,122,000	31,524	1,153,524
Total Infrastructure Surtax	\$ 9,894,000					\$ 2,265,000	\$ 1,122,000	\$ 31,524	\$ 1,153,524
Stormwater Utility Fund									
<u>Leases</u>									
Fiscal Year 2020									
Streetsweeper	274,004	2020	11/15/23	2024	2.19%	55,974	55,974	3,875	59,849
Total Stormwater Utility Fund	\$ 274,004					\$ 55,974	\$ 55,974	\$ 3,875	\$ 59,849
Total Governmental Funds	\$ 71,433,189					\$ 56,066,797	\$ 5,160,415	\$ 1,193,263	\$ 6,353,678



Debt Service Table

	Amount Issued	FY Issued	Date of Maturity	FY of Maturity	Interest Rate	Principal Balance at 10/01/23	Debt Service for FY 2024		
							Principal	Interest	Total
Enterprise Funds									
Water & Sewer Utility Fund									
<u>State Revolving Loans</u>									
FDEP Loan No. DW590301	4,244,917	2011	10/15/32	2033	2.54%	1,725,550	165,115	40,052	205,167
Purpose: Water Quality Improvements									
<u>Bank Notes</u>									
Utility Sys Revenue Bond, Series 2019	8,000,000	2020	10/01/34	2035	1.94%	6,650,000	500,000	124,179	624,179
Purpose: Advanced Metering Infrastructure Capital Improvements									
<u>Leases</u>									
Fiscal Year 2018									
100 KW Mobile Generator	59,254	2018	06/14/24	2024	3.41%	9,032	9,032	308	9,340
(13) 60 KW Mobile Generators	642,720	2018	06/14/24	2024	3.41%	97,965	97,965	3,340	101,305
(2) 4" By-Pass Pumps	99,314	2018	06/14/24	2024	3.41%	15,138	15,138	516	15,654
(2) 6" By-Pass Pumps	113,060	2018	06/14/24	2024	3.41%	17,233	17,233	588	17,821
Perm Generators TP 30-UL-FS	274,602	2018	06/14/24	2024	3.41%	41,856	41,856	1,427	43,283
Fiscal Year 2020									
D&C Valve Maintenance Trailer	86,601	2020	11/15/23	2024	2.19%	17,691	17,691	387	18,078
Total Water & Sewer Utility Fund	\$ 13,520,468					\$ 8,574,465	\$ 864,030	\$ 170,797	\$ 1,034,827
Golf Course Fund									
<u>Leases</u>									
Fiscal Year 2020									
Golf Carts	148,320	2020	10/30/24	2024	4.74%	32,532	32,532	840	33,372
Fiscal Year 2021									
Reelmaster 5510-D	58,160	2021	11/15/24	2025	1.67%	23,452	11,629	392	12,021
Groundsmaster 4500-D	62,521	2021	11/15/24	2025	1.67%	25,210	12,501	421	12,922
Fiscal Year 2024									
Utility Carts (2)	38,000	2024	11/15/33	2026	4.23%	38,000	13,195	-	13,195
John Deere Mowers (3)	122,000	2024	11/15/33	2028	4.23%	122,000	26,462	-	26,462
Total Golf Course Fund	\$ 269,001					\$ 241,194	\$ 96,319	\$ 1,653	\$ 97,972
Total Enterprise Funds	\$ 13,789,469					\$ 8,815,659	\$ 960,349	\$ 172,450	\$ 1,132,799
Total All Funds	\$ 85,222,658					\$ 64,882,456	\$ 6,120,764	\$ 1,365,713	\$ 7,486,477

DEPARTMENT/FUND MATRIX FY 2024



DEPARTMENT/DIVISION	FUND																
	General Fund	Police Education	Local Option Gas Tax	Stormwater Utility	Community Redevelop. Agency	Infra-structure Surtax	Tree Replace.	Solid Waste	Building Safety	Street Light	American Rescue Plan Act	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 2024 budget. Note that some divisions use multiple funding sources to allow them to achieve their goals and objectives.

Changes from the Proposed Budget to the Adopted Budget

General Fund (001)			
Revenues:	Total from the Proposed Budget		\$ 24,291,929
	Decrease Reliance on Fund Balance	(35,961)	
	Decrease Ad Valorem Taxes*	(594)	
	<small>*Taxable Value slightly decreased</small>		
			\$ (36,555)
	Total for the Adopted Budget		\$ 24,255,374
Expenditures:	Total from the Proposed Budget		\$ 24,291,929
	Decrease Salaries and Benefits*	(49,446)	
	Increase IT Repair & Maintenance (Civic Plus)	13,485	
	<small>*Minimal Benefit Adjustments (Health Insurance)</small>		
			\$ (35,961)
	Total for the Adopted Budget		\$ 24,255,968

Stormwater Utility Fund (110)			
Revenues:	Total from the Proposed Budget		\$ 2,860,705
	Decrease Reliance on Fund Balance	(18,149)	
			\$ (18,149)
	Total for the Adopted Budget		\$ 2,842,556
Expenditures:	Total from the Proposed Budget		\$ 2,860,705
	Decrease Salaries and Benefits*	(3,447)	
	Decrease Rental & Leases Principal and Interest**	(14,702)	
	<small>*Minimal Benefit Adjustments (Health Insurance)</small>		
	<small>**Deleted Stormwater Flatbed Dump Truck principal and interest</small>		
			\$ (18,149)
	Total for the Adopted Budget		\$ 2,842,556

Building Safety Fund (119)			
Revenues:	Total from the Proposed Budget		\$ 1,251,759
	Decrease Reliance on Fund Balance	(2,462)	
			\$ (2,462)
	Total for the Adopted Budget		\$ 1,249,297
Expenditures:	Total from the Proposed Budget		\$ 1,251,759
	Decrease Salaries and Benefits*	(2,462)	
	<small>*Minimal Benefit Adjustments (Health Insurance)</small>		
			\$ (2,462)
	Total for the Adopted Budget		\$ 1,249,297

Changes from the Proposed Budget to the Adopted Budget

Street Light Fund (120)			
Revenues:	Total from the Proposed Budget		\$ 520,881
	Increase Reliance on Fund Balance	39,084	
			\$ 39,084
	Total for the Tentative Budget		\$ 559,965
Expenditures:	Total from the Proposed Budget		\$ 520,881
	Increase Operating Expenses due to rate adjustment study	39,084	
			\$ 39,084
	Total for the Tentative Budget		\$ 559,965

American Rescue Plan Act Fund (124)			
Revenues:	Total from the Proposed Budget		\$ -
	Increase Federal Grant/ ARPA	135,936	
			\$ 135,936
	Total for the Tentative Budget		\$ 135,936
Expenditures:	Total from the Proposed Budget		\$ -
	Increase Aids to Government Agencies* <small>*Sheriff's Office Countywide Mental Health Initiatives</small>	135,936	
			\$ 135,936
	Total for the Tentative Budget		\$ 135,936

Debt Service Fund (201)			
Revenues:	Total from the Proposed Budget		\$ 4,158,618
	Decrease Special Assessment/ Parks City Bond	(146)	
	Increase Reliance on Fund Balance	146	
			\$ -
	Total for the Adopted Budget		\$ 4,158,618
Expenditures:	Total from the Proposed Budget		\$ 4,158,618
	No Change	-	
			\$ -
	Total for the Adopted Budget		\$ 4,158,618

Changes from the Proposed Budget to the Adopted Budget

Water & Sewer Fund (401)			
Revenues:	Total from the Proposed Budget		\$ 24,819,902
	Increase Reliance on Fund Balance	<u>121,537</u>	
			\$ 121,537
	Total for the Adopted Budget		\$ 24,941,439
Expenditures:	Total from the Proposed Budget		\$ 24,819,902
	Decrease Salaries and Benefits*	(19,963)	
	Decrease Water Production Repair & Maintenance	(30,953)	
	Increase Utilities Postage	6,500	
	Increase O&M Chgs - SSNOCWTA	25,953	
	Increase Operation & Maint-Charges-Iron Bridge	<u>140,000</u>	
	*Minimal Benefit Adjustments (Health Insurance)		
			\$ 121,537
	Total for the Adopted Budget		\$ 24,941,439

Reconciliation of Proposed Budget to Adopted Budget

City-wide Proposed Budget	\$ 70,651,022
Summary Changes to Proposed Budget by Fund:	
General Fund -Decrease	(35,961)
Stormwater Utility Fund) - Decrease	(18,149)
Building Safety Fund - Decrease	(2,462)
Street Light Fund - Increase	39,084
American Rescue Plan Act Fund - Increase	135,936
Debt Service Fund - No Change	-
Water & Sewer Fund - Increase	121,537
	239,985
City-wide Adopted Budget	\$ 70,891,007

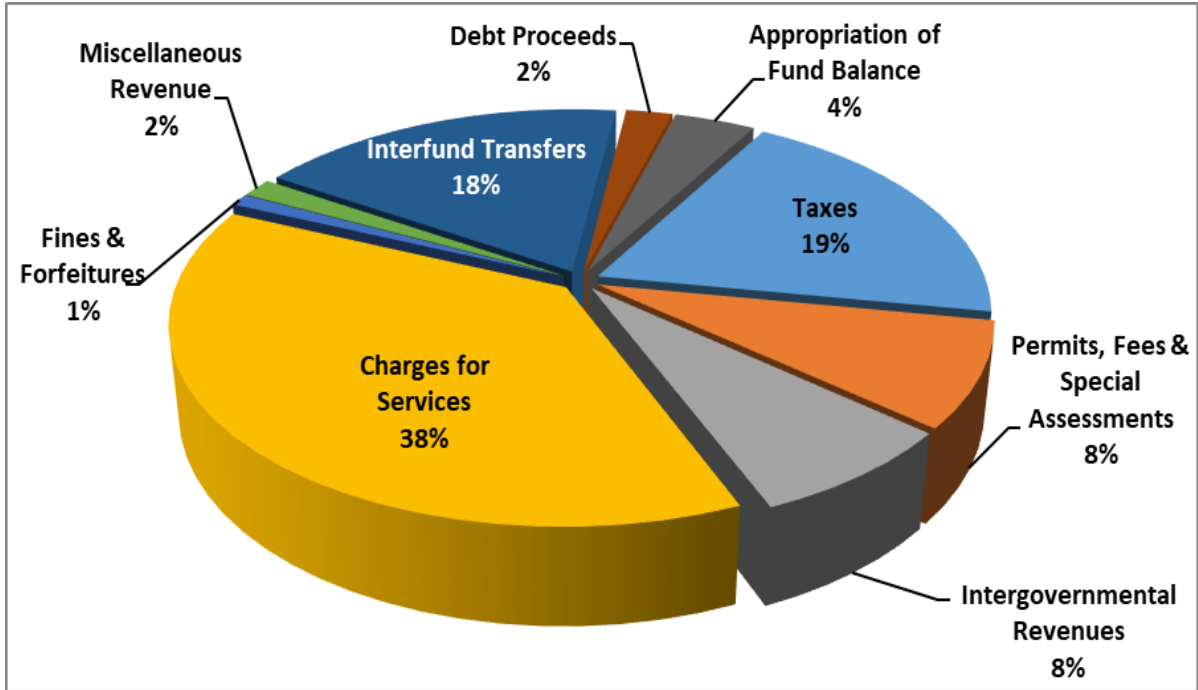




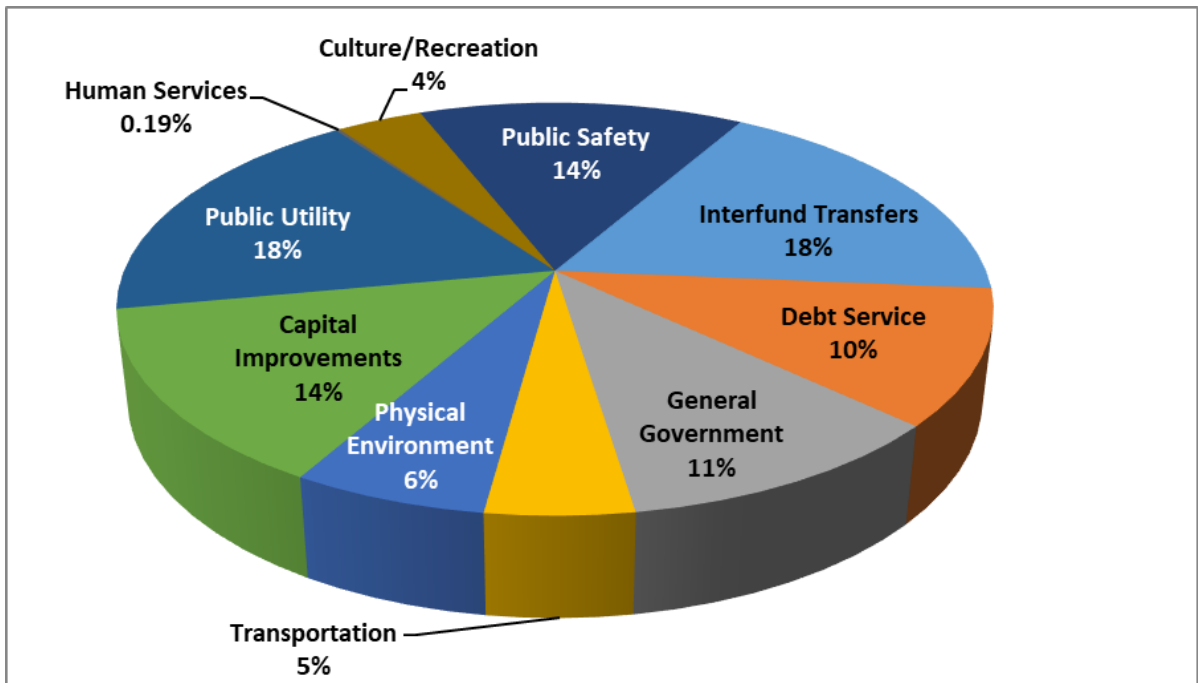
SUMMARIES



City Wide Revenues \$70.9 M



City Wide Expenditures \$70.9 M





COMPARATIVE YEARS SUMMARY ALL APPROPRIATED FUNDS

	<u>FY 2022 BUDGET</u>	<u>FY 2023 BUDGET</u>	<u>FY 2024 BUDGET</u>
<u>REVENUES</u>			
Ad Valorem Taxes	5,301,157	5,971,913	6,551,717
Other Taxes	6,480,965	7,002,972	7,269,810
Permits, Fees & Special Assessments	3,927,131	5,238,851	5,993,088
Intergovernmental Revenues	4,309,444	4,791,840	5,361,872
Charges for Services	24,826,518	26,246,789	26,726,464
Fines & Forfeitures	578,550	588,750	685,964
Miscellaneous Revenue	1,005,554	1,043,128	1,089,734
Interfund Transfers In	10,708,587	10,859,016	12,785,566
Debt Proceeds	20,476,018	773,254	1,616,032
Appropriation of Fund Balance	1,699,178	7,692,447	2,810,760
TOTAL REVENUES	<u>79,313,102</u>	<u>70,208,960</u>	<u>70,891,007</u>
<u>EXPENDITURES/EXPENSES</u>			
General Government	6,163,024	6,261,376	7,532,434
Public Safety	8,454,282	9,560,908	10,149,149
Public Utility	11,536,257	12,097,262	12,753,682
Physical Environment	3,497,571	3,873,204	4,319,036
Transportation	2,671,334	2,814,834	3,264,163
Economic Environment	120,536	93,144	-
Human Services	-	-	135,936
Culture/Recreation	2,456,483	2,454,159	2,682,623
Capital Outlay	27,984,571	15,696,827	9,781,941
Debt Service	5,720,457	6,532,895	7,486,477
Interfund Transfers Out	10,708,587	10,824,351	12,785,566
TOTAL EXPENDITURES/EXPENSES	<u>79,313,102</u>	<u>70,208,960</u>	<u>70,891,007</u>



COMPARATIVE YEARS SUMMARY
GOVERNMENTAL FUNDS
GENERAL FUND

	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET
<u>REVENUES</u>			
Ad Valorem Taxes	5,301,157	5,971,913	6,551,717
Other Taxes & User Fees	4,124,621	4,288,504	4,298,870
Permits, Fees & Special Assessments	2,541,789	2,457,791	2,599,422
Intergovernmental Revenues	3,417,778	3,889,425	4,217,893
Charges for Services	234,830	195,844	204,110
Fines & Forfeitures	260,050	206,750	207,050
Miscellaneous Revenue	478,410	457,336	514,046
Interfund Transfers In	4,651,989	4,838,247	5,003,227
Appropriation of Fund Balance	46,860	34,633	659,633
TOTAL REVENUES	<u>21,057,484</u>	<u>22,340,443</u>	<u>24,255,968</u>
<u>EXPENDITURES</u>			
General Government	6,063,024	6,165,376	6,686,834
Public Safety	7,679,701	8,462,603	8,985,753
Physical Environment	226,873	246,527	283,763
Transportation	1,562,871	1,661,065	1,905,848
Economic Environment	120,536	93,144	-
Culture/Recreation	2,356,483	2,399,659	2,620,123
Capital Outlay	204,500	188,000	55,000
Debt Service	487,675	509,194	981,541
Interfund Transfers Out	2,355,821	2,614,875	2,737,106
TOTAL EXPENDITURES	<u>21,057,484</u>	<u>22,340,443</u>	<u>24,255,968</u>



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

	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET
<u>REVENUES</u>			
Other Taxes	2,356,344	2,714,468	2,970,940
Permits, Fees & Special Assessments	1,315,592	2,547,743	3,177,966
Intergovernmental Revenues	777,916	902,415	1,143,979
Charges for Services	4,318,226	4,471,816	4,858,257
Fines & Forfeitures	13,000	10,000	10,000
Miscellaneous Revenue	177,875	207,100	192,915
Interfund Transfers In	3,048,244	3,032,769	3,155,001
Debt Proceeds	20,476,018	759,554	1,456,032
Appropriation of Fund Balance	1,085,800	10,142,239	(319,300)
TOTAL REVENUES	<u>33,569,015</u>	<u>24,788,104</u>	<u>16,645,790</u>
<u>EXPENDITURES</u>			
General Government	100,000	96,000	845,600
Public Safety	774,581	1,098,305	1,163,396
Physical Environment	3,270,698	3,626,677	4,035,273
Transportation	1,108,463	1,153,769	1,358,315
Human Services	-	-	135,936.00
Capital Outlay	23,268,764	13,245,055	2,917,132
Debt Service	3,857,896	4,816,704	5,372,137
Interfund Transfers Out	1,188,613	751,594	818,001
TOTAL EXPENDITURES	<u>33,569,015</u>	<u>24,788,104</u>	<u>16,645,790</u>



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

	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET
<u>REVENUES</u>			
Charges for Services	20,273,462	21,579,129	21,664,097
Fines & Forfeitures	305,500	372,000	468,914
Miscellaneous Revenue	274,914	265,822	270,822
Debt Proceeds	-	13,700	-
Appropriation of Fund Balance	458,380	(366,152)	2,537,606
TOTAL REVENUES	<u>21,312,256</u>	<u>21,864,499</u>	<u>24,941,439</u>
<u>EXPENSES</u>			
Administration & Operations	2,432,359	2,996,263	2,956,307
Collection	2,171,266	2,240,849	2,464,838
Wastewater Lift Stations	956,952	968,570	1,032,530
Wastewater Treatment & Disposal	4,389,043	4,259,764	4,542,728
Drinking Water Production	1,586,637	1,631,816	1,757,279
Depreciation	-	-	-
Amortization	-	-	-
Capital Outlay	1,344,366	1,177,272	2,022,471
Debt Service	1,267,480	1,132,083	1,034,827
Interfund Transfers Out	7,164,153	7,457,882	9,130,459
TOTAL EXPENSES	<u>21,312,256</u>	<u>21,864,499</u>	<u>24,941,439</u>



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

	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET
<u>REVENUES</u>			
Licenses & Permits	69,750	233,317	215,700
Intergovernmental Revenues	113,750	-	-
Miscellaneous Revenue	74,355	112,870	111,951
Interfund Transfers In	3,008,354	2,988,000	4,627,338
Debt Proceeds	-	-	160,000
Appropriation of Fund Balance	108,138	(2,118,273)	(67,179)
TOTAL REVENUES	<u>3,374,347</u>	<u>1,215,914</u>	<u>5,047,810</u>
<u>EXPENSES</u>			
Capital Outlay	3,166,941	1,086,500	4,787,338
Debt Service	107,406	74,914	97,972
Culture/Recreation	100,000	54,500	62,500
Interfund Transfers Out	-	-	100,000
TOTAL EXPENSES	<u>3,374,347</u>	<u>1,215,914</u>	<u>5,047,810</u>



**REVENUES BY SOURCES 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	Infrastructure Surtax
Taxes								
Ad Valorem Taxes	6,551,717							
Utility & Communication Taxes	4,298,870							
Business Tax Receipts	-							
Sales & Use Taxes				570,940				2,400,000
Total	10,850,587	-	-	570,940	-	-	-	2,400,000
Permits, Fees & Special Assessments								
Franchise Fees	2,483,435							
Building Permits								
Impact Fees			15,000			40,000		
Special Assessments	105,000							
Other Licenses & Permits	10,987							
Total	2,599,422	-	15,000	-	-	40,000	-	-
Intergovernmental Revenue								
Federal Grants	166,667							
State Grants								
State Shared Revenue	3,970,226							
Grants Other Local Units	60,000							
Shared Revenue/Other Local	21,000						1,008,043	
Total	4,217,893	-	-	-	-	-	1,008,043	-
Charges for Services								
General Government	80,168							
Public Safety	1,200							
Physical Environment					2,470,743			
Human Services								
Culture/Recreation	122,742							
Total	204,110	-	-	-	2,470,743	-	-	-
Fines & Forfeitures								
Court Fines	150,500	10,000						
Violation-Local Ordinance	55,050							
Other Fines & Forfeitures	1,500							
Total	207,050	10,000	-	-	-	-	-	-
Miscellaneous Revenue								
Interest Earnings	179,000	50	300	8,055	12,350	5,675	225	36,050
Sale/Comp-Loss of Assets								
Other Miscellaneous Revenue	335,046							
Total	514,046	50	300	8,055	12,350	5,675	225	36,050
Other Financing Sources								
Interfund Transfer	5,003,227						599,644	
Debt Proceeds								
Fund Balance Carryover	659,633	15,230	(15,300)	330,455	359,463	(45,675)	87,182	(1,282,526)
Total	5,662,860	15,230	(15,300)	330,455	359,463	(45,675)	686,826	(1,282,526)
Total Revenues	24,255,968	25,280	-	909,450	2,842,556	-	1,695,094	1,153,524

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund



**REVENUES BY SOURCES SUMMARY
ALL APPROPRIATED FUNDS**

	Tree Replace. Fund	Municipal Impact Fee Fund	Solid Waste Fund	Building Safety Fund	Street Light Fund	American Rescue Plan Act	Debt Service Fund	Equipment Replace. Fund
Taxes								
Ad Valorem Taxes								
Utility & Communication Taxes								
Business Tax Receipts								
Sales & Use Taxes								
Total	-	-	-	-	-	-	-	-
Permits, Fees & Special Assessments								
Franchise Fees				985,303				
Building Permits								
Impact Fees		15,000						
Special Assessments					500,321		1,622,342	
Other Licenses & Permits								
Total	-	15,000	-	985,303	500,321	-	1,622,342	-
Intergovernmental Revenue								
Federal Grants						135,936		
State Grants								
State Shared Revenue								
Grants Other Local Units								
Shared Revenue/Other Local								
Total	-	-	-	-	-	135,936	-	-
Charges for Services								
General Government								
Public Safety								
Physical Environment			2,387,514					
Human Services								
Culture/Recreation								
Total	-	-	2,387,514	-	-	-	-	-
Fines & Forfeitures								
Court Fines								
Violation-Local Ordinance								
Other Fines & Forfeitures								
Total	-	-	-	-	-	-	-	-
Miscellaneous Revenue								
Interest Earnings	3,570	15	-	25,020	3,730		100	125
Sale/Comp-Loss of Assets								
Other Miscellaneous Revenue								20,000
Total	3,570	15	-	25,020	3,730	-	100	20,125
Other Financing Sources								
Interfund Transfer			-		17,271		2,538,086	1,456,032
Debt Proceeds								
Fund Balance Carryover	46,430	(15,015)	22,378	238,974	38,643	(1,764)		(20,125)
Total	46,430	(15,015)	22,378	238,974	55,914	-	2,536,322	1,435,907
Total Revenues	50,000	-	2,409,892	1,249,297	559,965	135,936	4,158,764	1,456,032

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund



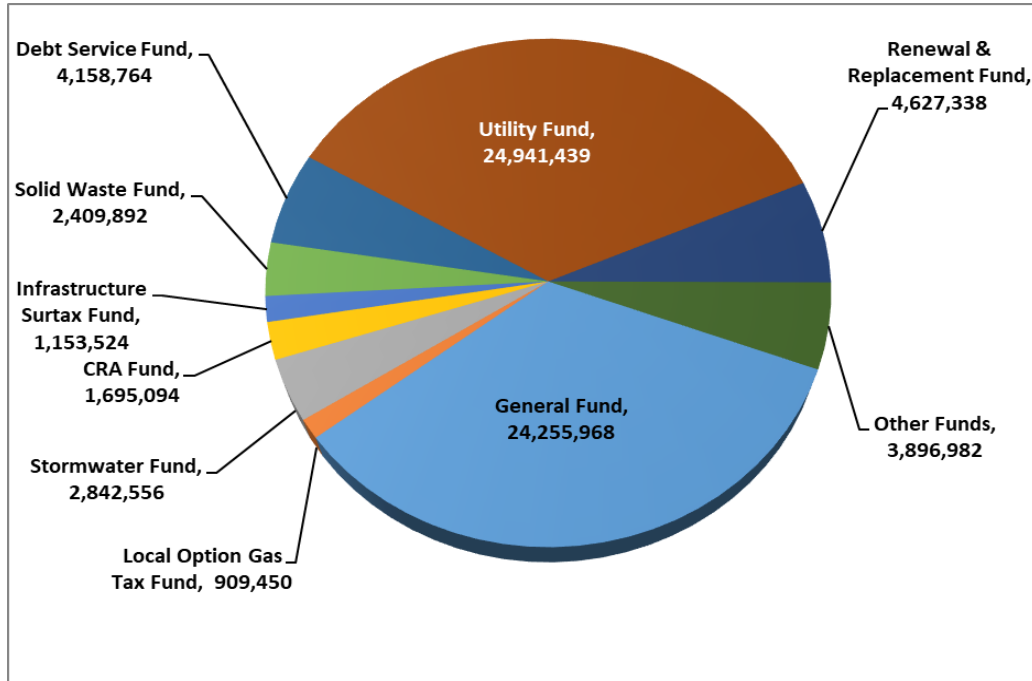
**REVENUES BY SOURCES SUMMARY
ALL APPROPRIATED FUNDS**

	PD Complex Construction Fund	Parks Master Plan Fund	Water & Sewer Utility	Renewal & Replacement	W & S Capital Improv.	Golf Club Fund	Total Funds
Taxes							
Ad Valorem Taxes							6,551,717
Utility & Communication Taxes							4,298,870
Business Tax Receipts							2,970,940
Sales & Use Taxes							
Total	-	-	-	-	-	-	13,821,527
Permits, Fees & Special Assessments							
Franchise Fees							2,483,435
Building Permits							985,303
Impact Fees					215,700		285,700
Special Assessments							2,227,663
Other Licenses & Permits							10,987
Total	-	-	-	-	215,700	-	5,993,088
Intergovernmental Revenue							
Federal Grants							302,603
State Grants							
State Shared Revenue							3,970,226
Grants Other Local Units							60,000
Shared Revenue/Other Local							1,029,043
Total	-	-	-	-	-	-	5,361,872
Charges for Services							
General Government							80,168
Public Safety							1,200
Physical Environment			21,664,097				26,522,354
Human Services							-
Culture/Recreation							122,742
Total	-	-	21,664,097	-	-	-	26,726,464
Fines & Forfeitures							
Court Fines							160,500
Violation-Local Ordinance			468,914				523,964
Other Fines & Forfeitures							1,500
Total	-	-	468,914	-	-	-	685,964
Miscellaneous Revenue							
Interest Earnings	15,050	62,600	120,308	67,850	44,101		584,174
Sale/Comp-Loss of Assets							-
Other Miscellaneous Revenue			150,514				505,560
Total	15,050	62,600	270,822	67,850	44,101	-	1,089,734
Other Financing Sources							
Interfund Transfer				4,627,338			12,785,566
Debt Proceeds						160,000	1,616,032
Fund Balance Carryover	(15,050)	(62,600)	2,537,606	(67,850)	(259,801)	260,472	2,810,760
Total	(15,050)	(62,600)	2,537,606	4,559,488	(259,801)	420,472	17,212,358
Total Revenues	-	-	24,941,439	4,627,338	-	420,472	70,891,007

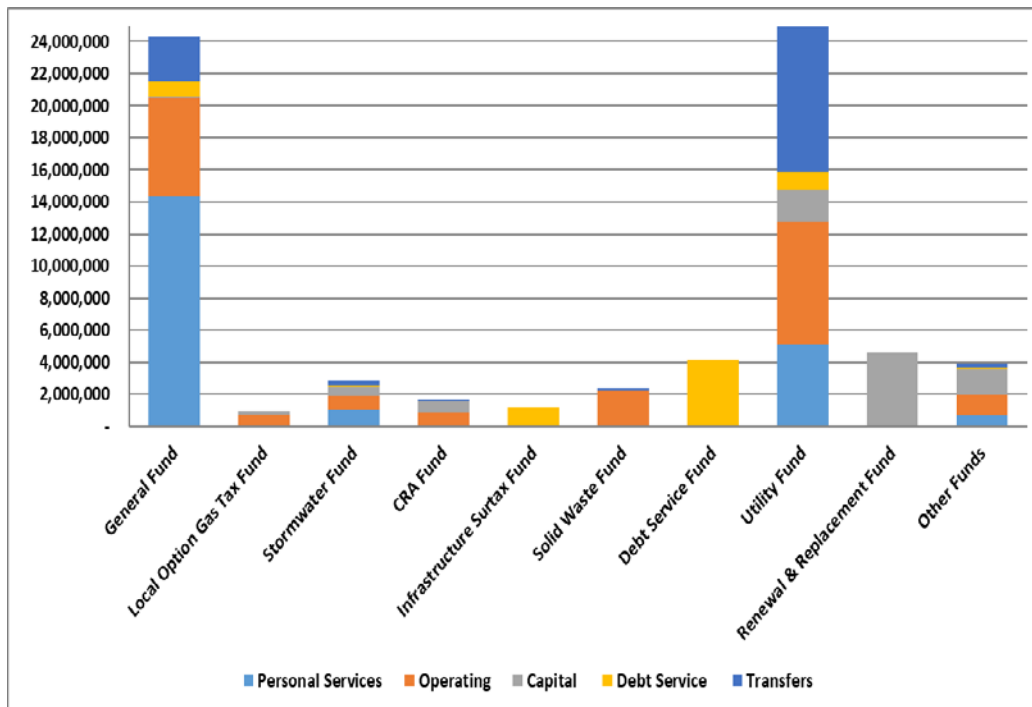
Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund



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	Infrastructure Surtax Fund
SOURCES OF FUNDS								
Taxes	10,850,587			570,940				2,400,000
Licenses & Permits	2,599,422		15,000			40,000		
Intergovernmental Revenue	4,217,893						1,008,043	
Charges for Services	204,110				2,470,743			
Fines & Forfeitures	207,050	10,000						
Miscellaneous Revenue	514,046	50	300	8,055	12,350	5,675	225	36,050
Interfund Transfers	5,003,227						599,644	
Debt Proceeds								
Fund Balance - Revenues	659,633	15,230	(15,300)	330,455	359,463	(45,675)	87,182	(1,282,526)
TOTAL SOURCES	24,255,968	25,280	-	909,450	2,842,556	-	1,695,094	1,153,524
USES OF FUNDS								
General Government	6,686,834						845,600	
Public Safety	8,985,753	25,280						
Water & Sewer Administration								
Distribution & Collection								
Lift Stations								
Water Reclamation								
Water Production								
Physical Environment	283,763				1,864,099			
Economic Environment	-							
Transportation	1,905,848			748,350				
Human Services								
Culture/Recreation	2,620,123							
Capital Outlay	55,000			161,100	600,000		700,000	-
Debt Service	981,541				59,849			1,153,524
Interfund Transfers Out	2,737,106				318,608		149,494	
TOTAL USES	24,255,968	25,280	-	909,450	2,842,556	-	1,695,094	1,153,524

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund



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

	Tree Replacement Fund	Municipal Impact Fee Fund	Solid Waste Fund	Building Safety Fund	Street Light Fund	American Rescue Plan Act	Debt Service Fund	Equipment Replacement Fund
SOURCES OF FUNDS								
Taxes								
Licenses & Permits		15,000		985,303	500,321		1,622,342	
Intergovernmental Revenue						135,936		
Charges for Services			2,387,514					
Fines & Forfeitures								
Miscellaneous Revenue	3,570	15	-	25,020	3,730		100	20,125
Interfund Transfers			-		17,271		2,538,086	
Debt Proceeds								1,456,032
Fund Balance - Revenues	46,430	(15,015)	22,378	238,974	38,643		(1,764)	(20,125)
TOTAL SOURCES	50,000	-	2,409,892	1,249,297	559,965	135,936	4,158,764	1,456,032
USES OF FUNDS								
General Government								
Public Safety				1,138,116				
Water & Sewer Administration								
Distribution & Collection								
Lift Stations								
Water Reclamation								
Water Production								
Physical Environment			2,171,174					
Economic Environment								
Transportation	50,000				559,965			
Human Services						135,936		
Culture/Recreation								
Capital Outlay								1,456,032
Debt Service							4,158,764	
Interfund Transfers Out			238,718	111,181				-
TOTAL USES	50,000	-	2,409,892	1,249,297	559,965	135,936	4,158,764	1,456,032

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								13,821,527
Licenses & Permits						215,700		5,993,088
Intergovernmental Revenue			-		-			5,361,872
Charges for Services				21,664,097				26,726,464
Fines & Forfeitures				468,914				685,964
Miscellaneous Revenue	15,050	-	62,600	270,822	67,850	44,101		1,089,734
Interfund Transfers					4,627,338			12,785,566
Debt Proceeds	-			-			160,000	1,616,032
Fund Balance - Revenues	(15,050)	-	(62,600)	2,537,606	(67,850)	(259,801)	260,472	2,810,760
TOTAL SOURCES	-	-	-	24,941,439	4,627,338	-	420,472	70,891,007
USES OF FUNDS								
General Government								7,532,434
Public Safety								10,149,149
Water & Sewer Administration				2,956,307				2,956,307
Distribution & Collection				2,464,838				2,464,838
Lift Stations				1,032,530				1,032,530
Water Reclamation				4,542,728				4,542,728
Water Production				1,757,279				1,757,279
Physical Environment								4,319,036
Economic Environment								-
Transportation								3,264,163
Human Services								135,936
Culture/Recreation							62,500	2,682,623
Capital Outlay	-		-	2,022,471	4,627,338		160,000	9,781,941
Debt Service				1,034,827			97,972	7,486,477
Interfund Transfers Out			-	9,130,459			100,000	12,785,566
TOTAL USES	-	-	-	24,941,439	4,627,338	-	420,472	70,891,007

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund



EXPENDITURES BY OBJECT CATEGORY SUMMARY - BY FUND
ALL APPROPRIATED FUNDS

FUND / DIVISION	FY 2024 SALARIES	FY 2024 OPERATING	FY 2024 CAPITAL	FY 2024 DEBT SERV	FY 2024 TRANSFERS	FY 2024 TOTAL
GENERAL FUND:						
City Commission	69,649	61,450	-	-	-	131,099
City Manager/City Clerk	780,597	36,700	-	25,000	-	842,297
Legal	-	263,500	-	-	-	263,500
Procurement and Contract Mangement	314,128	13,555	-	-	-	327,683
Human Resources	469,523	177,607	-	-	-	647,130
Information Technology	621,797	1,103,973	-	55,659	-	1,781,429
Accounting	774,183	120,256	-	-	-	894,439
Office of Management & Budget	102,750	5,280	-	-	-	108,030
Non-Departmental	-	492,550	-	-	2,737,106	3,229,656
Planning	410,385	224,150	-	-	-	634,535
Economic Development	-	-	-	-	-	-
Code Compliance	431,524	46,900	-	34,723	-	513,147
Parks Maintenance	679,375	834,000	55,000	-	-	1,568,375
Recreation	725,238	381,510	-	17,362	-	1,124,110
Police	7,098,391	1,408,938	-	634,356	-	9,141,685
Engineering	256,513	27,250	-	-	-	283,763
Streets Maintenance	1,033,954	555,216	-	113,729	-	1,702,899
Fleet Maintenance	291,788	24,890	-	-	-	316,678
City Facilities	307,976	336,825	-	100,712	-	745,513
GENERAL FUND TOTAL	14,367,771	6,114,550	55,000	981,541	2,737,106	24,255,968
POLICE EDUCATION FUND	-	25,280	-	-	-	25,280
LOCAL OPTION GAS TAX FUND	-	748,350	161,100	-	-	909,450
STORMWATER UTILITY FUND	1,040,288	823,811	600,000	59,849	318,608	2,842,556
COMMUNITY REDEVELOPMENT AGENCY FUND (CRA)	-	845,600	700,000	-	149,494	1,695,094
INFRASTRUCTURE SURTAX FUND	-	-	-	1,153,524	-	1,153,524
TREE REPLACEMENT FUND	-	50,000	-	-	-	50,000
SOLID WASTE FUND	-	2,171,174	-	-	238,718	2,409,892
BUILDING SAFETY FUND	643,616	494,500	-	-	111,181	1,249,297
STREET LIGHT FUND	-	559,965	-	-	-	559,965
AMERICAN RESCUE PLAN ACT FUND	-	135,936	-	-	-	135,936
DEBT SERVICE FUND	-	-	-	4,158,764	-	4,158,764



EXPENDITURES BY OBJECT CATEGORY SUMMARY - BY FUND
ALL APPROPRIATED FUNDS

FUND / DIVISION	FY 2024 SALARIES	FY 2024 OPERATING	FY 2024 CAPITAL	FY 2024 DEBT SERV	FY 2024 TRANSFERS	FY 2024 TOTAL
EQUIPMENT REPLACEMENT FUND:						
Code Compliance	-	-	-	-	-	-
Police	-	-	773,904	-	-	773,904
City Facilities	-	-	682,128	-	-	682,128
Stormwater	-	-	-	-	-	-
EQUIP REPLACEMENT FUND TOTAL	-	-	1,456,032	-	-	1,456,032
PD COMPLEX CONSTRUCTION FUND	-	-	-	-	-	-
PARKS MASTER PLAN FUND	-	-	-	-	-	-
WATER AND SEWER FUND:						
Customer Service	382,228	145,800	-	-	-	528,028
Meter Service	298,800	135,070	-	-	-	433,870
Inventory Control	64,140	10,400	-	-	-	74,540
Administration	884,959	32,450	-	-	-	917,409
Distribution & Collection	1,515,662	874,636	290,500	18,078	-	2,698,876
Lift Stations	545,130	487,400	400,000	187,403	-	1,619,933
Water Reclamation	723,511	3,819,217	1,331,971	-	-	5,874,699
Water Production	676,315	1,080,964	-	-	-	1,757,279
Non-Departmental	-	1,077,000	-	829,346	9,130,459	11,036,805
WATER & SEWER FUND TOTAL	5,090,745	7,662,937	2,022,471	1,034,827	9,130,459	24,941,439
RENEWAL & REPLACEMENT FUND:						
Distribution & Collection	-	-	3,167,338	-	-	3,167,338
Lift Stations	-	-	674,000	-	-	674,000
Water Reclamation	-	-	486,000	-	-	486,000
Water Production	-	-	300,000	-	-	300,000
RENEWAL & REPLACEMENT FUND TOTAL	-	-	4,627,338	-	-	4,627,338
CAPITAL IMPROVEMENT FUND	-	-	-	-	-	-
GOLF CLUB FUND	-	62,500	160,000	97,972	100,000	420,472
TOTAL ALL FUNDS	21,142,420	19,694,603	9,781,941	7,486,477	12,785,566	70,891,007



**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	69,649	61,450	-	-	-	131,099
City Manager/City Clerk	780,597	36,700	-	25,000	-	842,297
Legal	-	263,500	-	-	-	263,500
ADMINISTRATION DEPARTMENT TOTAL	850,246	361,650	-	25,000	-	1,236,896
ADMINISTRATIVE SERVICES DEPARTMENT						
Procurement and Contract Mangement	314,128	13,555	-	-	-	327,683
Human Resources	469,523	177,607	-	-	-	647,130
Information Technology	621,797	1,103,973	-	55,659	-	1,781,429
ADMINISTRATIVE SERVICES DEPT. TOTAL	1,405,448	1,295,135	-	55,659	-	2,756,242
COMMUNITY DEVELOPMENT DEPT.						
Planning	410,385	224,150	-	-	-	634,535
Economic Development	-	-	-	-	-	-
Code Compliance	431,524	46,900	-	34,723	-	513,147
Community Redevelopment Agency	-	845,600	700,000	-	-	1,545,600
Equipment Replacement Fund	-	-	-	-	-	-
Building Safety	643,616	494,500	-	-	-	1,138,116
COMMUNITY DEVELOPMENT DEPT. TOTAL	1,485,525	1,611,150	700,000	34,723	-	3,831,398
FINANCE DEPARTMENT						
Accounting	774,183	120,256	-	-	-	894,439
Office of Management & Budget	102,750	5,280	-	-	-	108,030
Customer Service	382,228	145,800	-	-	-	528,028
Meter Service	298,800	135,070	-	-	-	433,870
FINANCE DEPARTMENT TOTAL	1,557,961	406,406	-	-	-	1,964,367
NON-DEPARTMENTAL						
General Fund	-	492,550	-	-	2,737,106	3,229,656
Stormwater Utility Fund	-	-	-	-	318,608	318,608
Community Redevelopment Agency	-	-	-	-	149,494	149,494
Infrastructure Surtax Fund	-	-	-	1,153,524	-	1,153,524
Solid Waste Fund	-	-	-	-	238,718	238,718
Building Safety	-	-	-	-	111,181	111,181
American Rsecue Plan Act Fund	-	135,936	-	-	-	135,936
Debt Service Fund	-	-	-	4,158,764	-	4,158,764
Equipment Replacement Fund	-	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-	-
Water and Sewer Fund	-	1,077,000	-	829,346	9,130,459	11,036,805
Golf Club Fund	-	-	-	-	100,000	100,000
NON-DEPARTMENTAL TOTAL	-	1,705,486	-	6,141,634	12,785,566	20,632,686
POLICE DEPARTMENT						
Police	7,098,391	1,408,938	-	634,356	-	9,141,685
Police Education Fund	-	25,280	-	-	-	25,280
Equipment Replacement Fund	-	-	773,904	-	-	773,904
PD Complex Construction	-	-	-	-	-	-
POLICE DEPARTMENT TOTAL	7,098,391	1,434,218	773,904	634,356	-	9,940,869

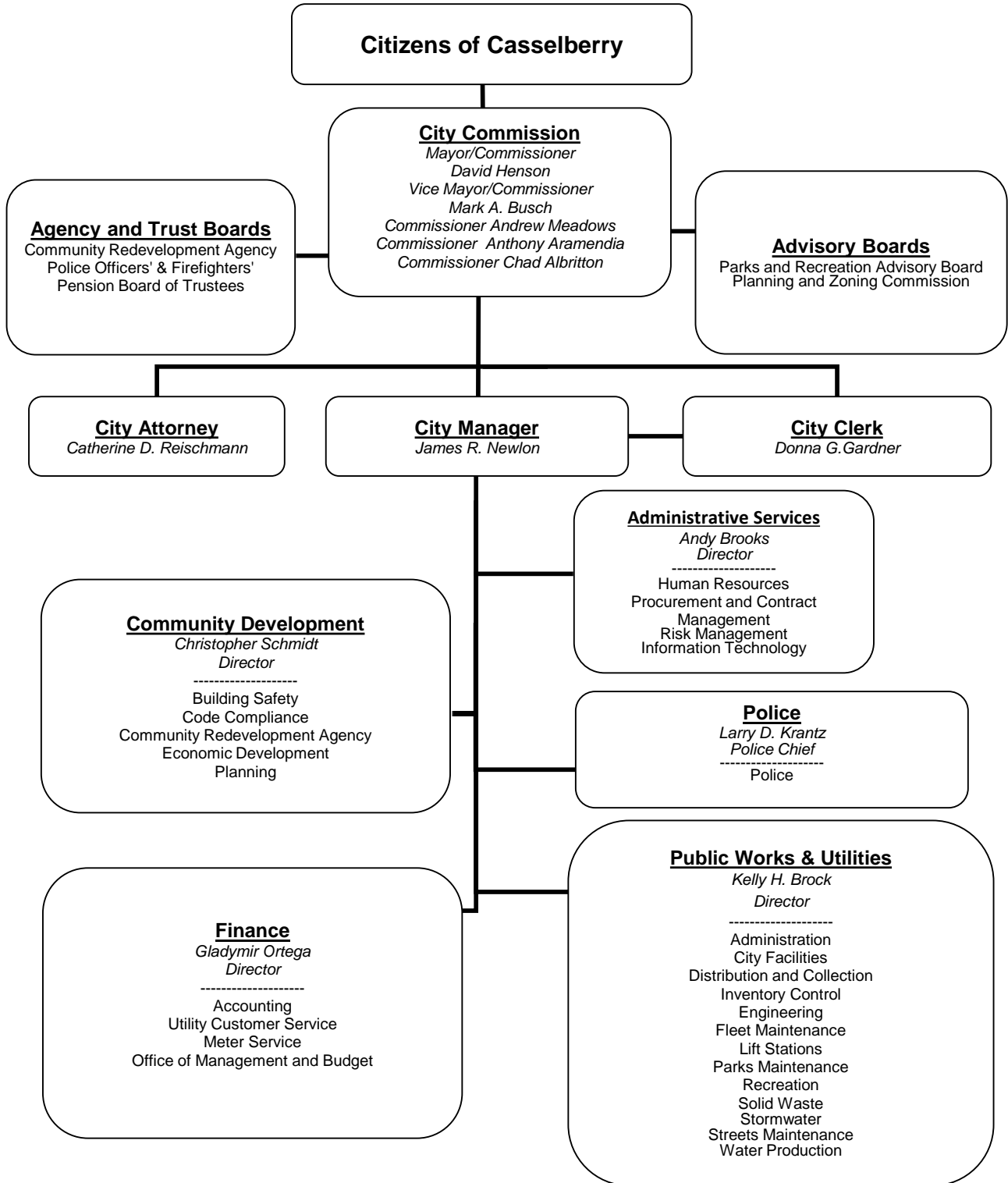


**EXPENDITURES BY OBJECT CATEGORY SUMMARY - BY DEPARTMENT
ALL APPROPRIATED FUNDS**

DEPARTMENT/DIVISION	SALARIES	OPERATING EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	TOTAL FUNDS
PUBLIC WORKS DEPARTMENT						
Parks Maintenance	679,375	834,000	55,000	-	-	1,568,375
Recreation	725,238	381,510	-	17,362	-	1,124,110
Engineering	256,513	27,250	-	-	-	283,763
Streets Maintenance	1,033,954	555,216	-	113,729	-	1,702,899
Fleet Maintenance	291,788	24,890	-	-	-	316,678
City Facilities	307,976	336,825	-	100,712	-	745,513
Local Option Gas Tax Fund	-	748,350	161,100	-	-	909,450
Stormwater Utility Fund	1,040,288	823,811	600,000	59,849	-	2,523,948
Infrastructure Surtax Fund	-	-	-	-	-	-
Tree Replacement Fund	-	50,000	-	-	-	50,000
Solid Waste Fund	-	2,171,174	-	-	-	2,171,174
Street Light Fund	-	559,965	-	-	-	559,965
Equip Replacement - Parks	-	-	-	-	-	-
Equip Replacement - Streets	-	-	-	-	-	-
Equip Replacement - City Facilities	-	-	682,128	-	-	682,128
Equip Replacement - Stormwater	-	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-	-
Parks Master Plan Fund	-	-	-	-	-	-
Inventory Control	64,140	10,400	-	-	-	74,540
Administration	884,959	32,450	-	-	-	917,409
Distribution & Collection	1,515,662	874,636	290,500	18,078	-	2,698,876
Lift Stations	545,130	487,400	400,000	187,403	-	1,619,933
Water Reclamation	723,511	3,819,217	1,331,971	-	-	5,874,699
Water Production	676,315	1,080,964	-	-	-	1,757,279
Renewal & Replacement - Distribution & Collection	-	-	3,167,338	-	-	3,167,338
Renewal & Replacement - Lift Stations	-	-	674,000	-	-	674,000
Renewal & Replacement - Water Reclamation	-	-	486,000	-	-	486,000
Renewal & Replacement - Water Production	-	-	300,000	-	-	300,000
Capital Improvement Fund	-	-	-	-	-	-
Golf Club	-	62,500	160,000	97,972	-	320,472
PUBLIC WORKS DEPARTMENT TOTAL	8,744,849	12,880,558	8,308,037	595,105	-	30,528,549
ALL DEPARTMENTS TOTAL	21,142,420	19,694,603	9,781,941	7,486,477	12,785,566	70,891,007



Organizational Chart





DEPARTMENT/DIVISION	FY 2024 FULL-TIME	FY 2024 PART-TIME	FY 2024 FTE
ADMINISTRATION DEPARTMENT			
City Commission	0	5	2.5
City Manager/City Clerk	6	0	6
ADMINISTRATIVE SERVICES DEPARTMENT			
Procurement and Contract Mangement	3	0	3
Human Resources	4	0	4
Information Technology	7	0	7
COMMUNITY DEVELOPMENT DEPARTMENT			
Planning	5	0	5
Economic Development	0	0	0
Code Compliance	5	0	5
Building Safety	6	0	6
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	72	0	72
PUBLIC WORKS & UTILITIES DEPARTMENT			
Parks Maintenance	11	1	11.75
Recreation	7	1	7.5
Engineering	5	0	5
Streets Maintenance	13	0	13
Fleet Maintenance	3	0	3
City Facilities	5	0	5
Stormwater	9	0	9
Inventory Control	1	0	1
Administration	6	0	6
Distribution and Collection	19	0	19
Lift Stations	6	0	6
Water Reclamation	8	0	8
Water Production	7	0	7
TOTAL PERSONNEL	225	7	228.75



ADMINISTRATION DEPARTMENT



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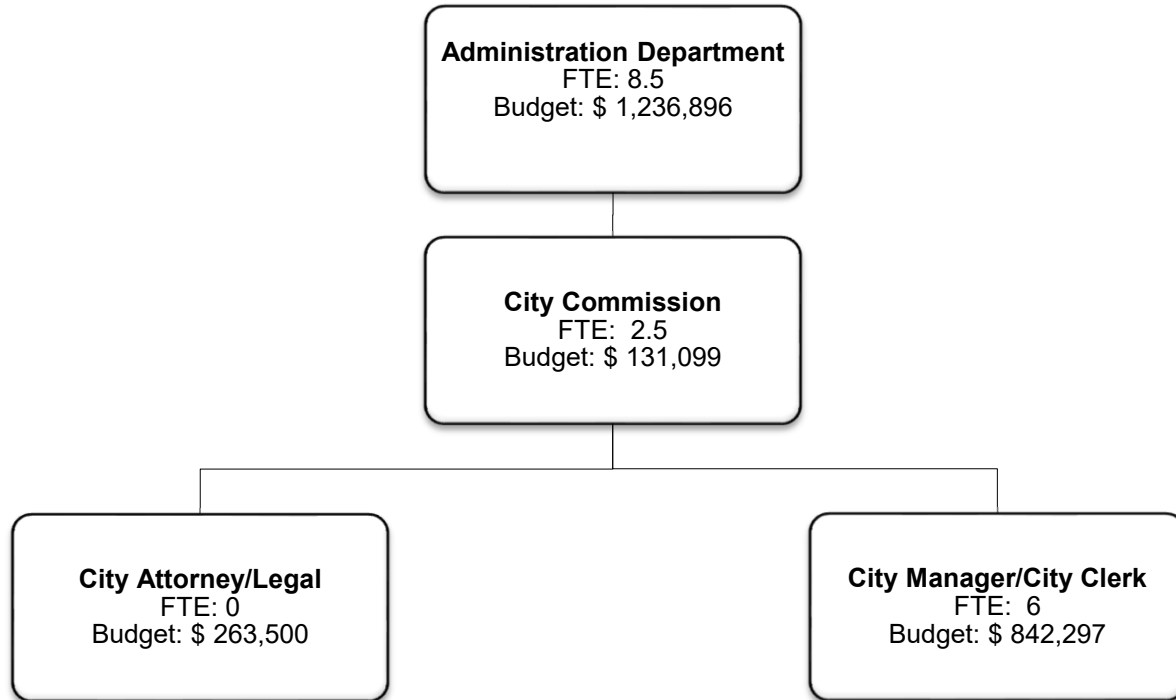
ADMINISTRATION DEPARTMENT

City Commission:

David Henson, Mayor/Commissioner
Mark A. Busch, Vice Mayor/Commissioner
Andrew Meadows, Commissioner
Anthony Aramendia, 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 2024 Required	FY 2023 Required	FY 2022 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 2024 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	69,649	61,450	-	-	-	131,099	-	5
City Manager/City Clerk	780,597	36,700	-	25,000	-	842,297	6	-
Legal	-	263,500	-	-	-	263,500	-	-
TOTALS	850,246	361,650	-	25,000	-	1,236,896	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 Commission

56-00 Increase to match anticipated expenditures.

Fund: General
Division: City Commission
Program: Legislative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
AAA	Mayor/Commissioners	5	5	5
	Total	5	5	5
	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.		-
	Total		-

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
PERSONAL SERVICES				
11-00 Executive Salaries	44,715	44,715	44,594	44,594
12-↔ Regular Salaries and Wages-Miscellaneous Pays	13,838	13,838	13,800	13,800
21-00 FICA Taxes	4,498	4,479	4,467	4,467
22-05 Retirement Contribution - (401A)	6,707	6,707	6,689	6,689
23-03 Life Insurance	28	36	59	59
24-00 Workers' Compensation	46	41	35	40
Total Personal Services	69,832	69,816	69,644	69,649
OPERATING EXPENSES				
31-00 Professional Services	478	-	1,600	1,600
40-00 Travel and Per Diem	2,318	3,576	3,000	6,000
47-00 Printing and Binding	8,823	5,317	17,000	17,000
48-00 Promotional Activities	1,188	4,504	9,500	9,500
49-00 Other Current Charges and Obligations	1,400	1,575	4,000	4,000
52-00 Operating Supplies	147	127	350	350
54-00 Publications, Subscriptions, & Memberships	6,184	6,431	6,650	7,000
55-00 Training	5,195	1,749	5,500	6,000
56-00 Small Tools and Minor Equipment	3,246	20	5,000	10,000
Total Operating Expenses	28,979	23,299	52,600	61,450
CAPITAL OUTLAY TOTAL	39,193	-	-	-
DIVISION TOTAL	138,004	93,115	122,244	131,099

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
AAA	City Manager	1	1	1
57	City Clerk	1	1	1
41	Executive Assistant to the City Manager	1	1	1
33	Deputy City Clerk	1	1	1
12/17	Staff Assistant I/II	1	1	1
131	Assistant to the City Clerk*	1	1	-
23	Records Coordinator	-	-	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 Records Coordinator in FY24 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: City Manager/City Clerk (0120)
Program: Executive (512)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	280,161	301,350	306,866	320,606
12-01 Regular Salaries and Wages	135,050	133,296	215,032	222,506
12-↔ Regular Salaries and Wages-Miscellaneous Pays	5,735	5,831	5,954	6,073
14-00 Overtime	432	707	-	-
21-00 FICA Taxes	29,749	31,251	37,801	38,960
22-01 Retirement Contribution - State Plan (FRS)	31,213	36,037	35,447	40,527
22-05 Retirement Contribution - (401A)	39,046	40,810	48,875	50,744
23-00 Health Insurance	50,896	51,437	73,045	82,030
23-01 Disability Insurance	718	576	1,415	1,472
23-02 Supplemental Pay - Health Insurance Waiver	1,007	1,207	1,200	1,200
23-03 Life Insurance	105	145	364	364
24-00 Workers' Compensation	411	414	400	475
26-00 Matched Annuity (457 Plan)	14,686	13,834	14,665	15,340
28-00 Gift Cards/Service Awards	200	200	300	300
Total Personal Services	589,409	617,095	741,364	780,597
OPERATING EXPENSES				
31-00 Professional Services	7,725	563	9,500	9,500
34-00 Other Contractual Services	-	-	-	-
40-00 Travel and Per Diem	1,399	3,780	3,000	4,000
43-00 Utilities	1,769	1,470	2,000	-
44.04 Rentals and Leases - Capital Lease (Principal)	-	18,342	21,185	24,000
44.05 Rentals and Leases - Capital Lease (Interest)	-	908	393	1,000
46-00 Repairs and Maintenance	-	10	500	500
47-00 Printing and Binding	-	23	1,500	1,500
48-00 Promotional Activities	-	-	-	1,500
49-00 Other Current Charges and Obligations	566	564	1,100	1,100
51-00 Office Supplies	953	1,250	2,500	5,500
52-00 Operating Supplies	246	-	500	500
54-00 Publications, Subscriptions, & Memberships	2,611	3,131	3,000	3,500
55-00 Training	1,470	1,930	3,600	3,600
56-00 Small Tools and Minor Equipment	441	13,650	5,500	5,500
Total Operating Expenses	17,180	45,621	54,278	61,700
CAPITAL OUTLAY TOTAL	-	89,054	-	-
DIVISION TOTAL	606,589	751,770	795,642	842,297

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.		<u>-</u>
	Total		<u><u>-</u></u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
OPERATING EXPENSES				
31-01 City Attorney	206,116	183,918	250,000	250,000
31-02 Labor Attorney	364	7,464	2,500	2,500
31-03 Special Legal Counsel	3,978	4,234	8,000	10,000
31-05 State Attorney's Office	100	-	500	1,000
Total Operating Expenses	<u>210,558</u>	<u>195,616</u>	<u>261,000</u>	<u>263,500</u>
DIVISION TOTAL	<u><u>210,558</u></u>	<u><u>195,616</u></u>	<u><u>261,000</u></u>	<u><u>263,500</u></u>



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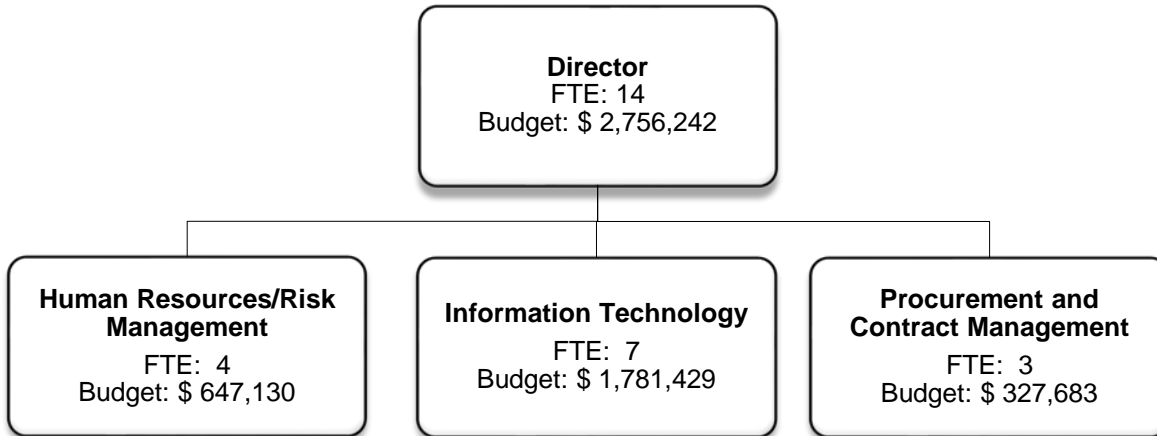
ADMINISTRATIVE SERVICES DEPARTMENT



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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 2024 Required	FY 2023 Required	FY 2022 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 2024 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.	314,128	13,555	-	-	-	327,683	3 -
HR/Risk Management	469,523	177,607	-	-	-	647,130	4 -
Information Technology	621,797	1,103,973	-	55,659	-	1,781,429	7 -
TOTALS	1,405,448	1,295,135	-	55,659	-	2,756,242	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

23-00 Increase to match anticipated health insurance costs.

General Fund - Human Resources/Risk Management

23-00 Increase to match anticipated health insurance costs.

General Fund - Information Technology

31-00 Decrease due to end of contracted IT staff.

34-00 Decrease due to moving NaviLine support to Repair & Maintenance.

41-00 Increase to match anticipated expenditures.

46-00 Increase to match anticipated expenditures.

52-10 Decrease to match anticipated expenditures.

56-00 Increase to match anticipated expenditures.

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
53	Procurement Manager	1	1	1
25/29	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 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	184,287	201,907	210,493	221,674
12↔ Regular Salaries and Wages-Miscellaneous Pays	1,739	236	-	-
14-00 Overtime	195	2,105	500	500
15↔ Special Pays	2,400	-	-	-
21-00 FICA Taxes	14,526	15,326	16,141	16,996
22-05 Retirement Contribution - (401A)	18,862	19,779	21,099	22,217
23-00 Health Insurance	31,215	34,725	43,827	49,218
23-01 Disability Insurance	450	235	578	609
23-03 Life Insurance	87	104	200	200
24-00 Workers' Compensation	188	177	163	197
26-00 Matched Annuity (457 plan)	4,800	2,531	2,246	2,367
28-00 Gift Cards/Service Awards	150	150	150	150
Total Personal Services	258,899	277,275	295,397	314,128
OPERATING EXPENSES				
34-00 Other Contractual Services	-	-	-	-
40-00 Travel and Per Diem	515	2,479	4,300	4,300
42-00 Freight & Postage	-	-	80	-
47-00 Printing and Binding	-	280	80	-
48-00 Promotional Activities	-	419	200	400
49-00 Other Current Charges and Obligations	-	-	-	-
51-00 Office Supplies	1,090	253	600	600
52-00 Operating Supplies	-	-	200	200
54-00 Publications, Subscriptions, & Memberships	480	941	2,730	2,730
55-00 Training	2,519	3,909	4,125	4,125
56-00 Small Tools and Minor Equipment	92	166	200	1,200
Total Operating Expenses	4,696	8,447	12,515	13,555
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	263,595	285,722	307,912	327,683

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
67	Administrative Services Director	1	1	1
53	Human Resources Manager	1	1	1
25/29	Human Resources Specialist I/II	1	1	1
131	Special Projects Coordinator	1	-	-
12/17	Staff Assistant I/II	-	1	1
	Total	<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>
	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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
PERSONAL SERVICES				
11-00 Executive Salaries	124,701	136,725	135,679	142,583
12-01 Regular Salaries and Wages	180,230	171,974	189,971	201,597
14-00 Overtime	55	596	500	500
15-↔ Special Pays	4,800	2,400	-	-
21-00 FICA Taxes	23,716	23,137	24,951	26,368
22-05 Retirement Contribution - (401A)	33,254	33,617	35,044	37,020
23-00 Health Insurance	42,622	48,775	43,827	49,218
23-01 Disability Insurance	672	495	894	945
23-02 Supplemental Pay - Health Insurance Waiver	2,414	1,421	1,200	1,200
23-03 Life Insurance	115	130	251	256
24-00 Workers' Compensation	307	287	253	305
26-00 Matched Annuity (457 Plan)	10,791	11,008	11,480	9,331
28-00 Gift Cards/Service Awards	550	200	200	200
Total Personal Services	424,227	430,765	444,250	469,523
OPERATING EXPENSES				
31-00 Professional Services	37,254	29,985	103,697	107,096
34-00 Other Contractual Services	42,500	43,080	-	-
40-00 Travel and Per Diem	605	1,619	2,000	2,000
42-00 Freight & Postage	45	68	200	200
46-00 Repair and Maintenance	4,949	9,957	350	350
46-51 IT Repair and Maintenance	-	-	2,604	3,004
47-00 Printing and Binding	162	-	-	-
48-00 Promotional Activities	893	1,777	2,200	2,000
49-00 Other Current Charges and Obligations	33,719	20,598	21,100	21,100
51-00 Office Supplies	917	447	1,500	1,500
52-00 Operating Supplies	4,253	3,213	3,500	3,500
54-00 Publications, Subscriptions, & Memberships	11,635	11,630	12,700	13,357
55-00 Training	13,033	11,020	14,000	14,000
55-01 Training-Tuition Reimbursement	7,503	4,290	8,000	8,000
56-00 Small Tools and Minor Equipment	1,402	5,633	1,500	1,500
Total Operating Expenses	158,870	143,317	173,351	177,607
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	583,097	574,082	617,601	647,130

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
57	Information Technology Manager	1	1	1
138	Information Technology Application Analyst*	1	1	-
36	IT Solutions Coordinator	-	-	1
48	Systems Administrator	-	1	1
29/31	Systems Administrator	-	2	2
36/40	GIS Coordinator/ Senior GIS Coordinator	1	1	1
29	GIS Technician	-	1	1
	Total	<u>3</u>	<u>7</u>	<u>7</u>
	Full-Time	3	7	7
	Part-Time	-	-	-
	Total FTE's			7

* Position reclassified to IT Solutions Coordinator in FY24 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)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	183,317	206,818	438,658	451,555
12↔ Regular Salaries and Wages-Miscellaneous Pays	14	-	-	-
14-00 Overtime	162	4,098	1,000	1,000
21-00 FICA Taxes	13,870	16,024	33,557	34,544
22-05 Retirement Contribution - (401A)	18,349	21,092	43,866	45,155
23-00 Health Insurance	21,863	24,911	87,654	82,030
23-01 Disability Insurance	92	296	1,205	1,240
23-02 Supplemental Pay - Health Insurance Waiver	586	714	1,200	2,400
23-03 Life Insurance	68	100	449	457
24-00 Workers' Compensation	226	180	340	400
25-00 Unemployemnt Compensation	1,650	-	-	-
26-00 Matched Annuity (457 Plan)	90	1,749	8,604	2,666
28-00 Gift Cards/Service Awards	100	150	350	350
Total Personal Services	240,387	276,132	616,883	621,797
OPERATING EXPENSES				
31-00 Professional Services	180,000	180,000	15,000	-
34-00 Other Contractual Services	133,185	147,591	233,424	161,800
40-00 Travel and Per Diem	137	140	100	1,000
41-00 Communications	161,625	150,502	120,020	142,200
42-00 Freight & Postage	64	-	100	100
44-00 Rentals and Leases	51,002	22,526	-	-
44-01 Rentals and Leases - Financing (Principal)	61,274	-	-	-
44-03 Rentals and Leases - Financing (Interest)	1,213	-	-	-
44.04 Rentals and Leases - Capital Lease (Principal)	-	16,889	50,968	50,968
44.05 Rentals and Leases - Capital Lease (Interest)	-	1,927	4,691	4,691
46-00 Repairs and Maintenance	205,494	276,415	286,107	560,573
47-00 Printing and Binding	-	-	-	-
49-00 Other Current Charges and Obligations	-	-	-	-
51-00 Office Supplies	144	570	150	500
52-00 Operating Supplies	2,737	2,017	5,000	8,000
52-10 Operating Supplies - Software	4,990	4,990	10,000	-
54-00 Publications, Subscriptions, & Memberships	699	699	250	500
55-00 Training	6,680	5,745	5,000	8,000
56-00 Small Tools and Minor Equipment	12,642	140,107	131,000	221,300
Total Operating Expenses	821,886	950,118	861,810	1,159,632
CAPITAL OUTLAY TOTAL	-	196,882	-	-
DIVISION TOTAL	1,062,273	1,423,132	1,478,693	1,781,429



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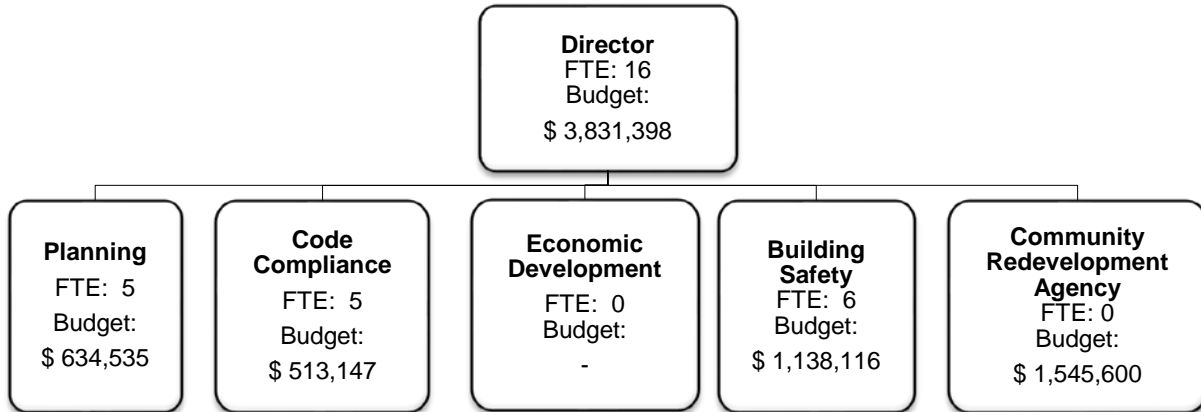
COMMUNITY DEVELOPMENT DEPARTMENT



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COMMUNITY DEVELOPMENT DEPARTMENT

Christopher Schmidt, 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 2024 Required	FY 2023 Required	FY 2022 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 2024 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	410,385	224,150	-	-	-	634,535	5	-
Economic Development	-	-	-	-	-	-	-	-
Code Compliance	431,524	46,900	-	34,723	-	513,147	5	-
COMMUNITY REDEVELOPMENT AGCY	-	845,600	700,000	-	-	1,545,600	-	-
EQUIP. REPLACEMENT:	-	-	-	-	-	-	-	-
BUILDING SAFETY	643,616	494,500	-	-	-	1,138,116	6	-
TOTALS	1,485,525	1,611,150	700,000	34,723	-	3,831,398	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

- 11-00 Increase to match anticipated salary increases.
- 12-01 Decrease due to defunding one Planner position and reclassing one position to Building.
- 21-00 Decrease to match anticipated benefits costs.
- 22-05 Decrease to match anticipated benefits costs.
- 23-00 Decrease to match anticipated benefits costs.
- 26-00 Decrease to match anticipated benefits costs.
- 31-00 Increase to match anticipated expenditures for Plat review fees & EAR Amendment consulting.
- 46-00 Increase to match anticipated expenditures for CitizenServe module Development Permits.
- 49-03 Increase to match anticipated expenditures for Oil & Grease Trap Incentive Program.

General Fund - Economic Development

No budget in FY24 in all Division's accounts.

General Fund - Code Compliance

- 23-00 Increase to match anticipated health insurance costs.
- 44-01 Increase due to addition of new capital lease.
- 56-00 Increase to match anticipated expenditures.

Community Redevelopment Agency Fund - Planning

- 49-00 Increase to match anticipated expenditures for Special District Annual Fee.

Building Safety Fund - Building Safety

- 12-01 Increase to match anticipated salary increases and the addition of two positions.
- 21-00 Increase to match anticipated benefits costs.
- 22-05 Increase to match anticipated benefits costs.
- 23-00 Increase to match anticipated benefits costs.
- 34-00 Decrease to match anticipated expenditures.
- 56-00 Increase to match anticipated expenditures.

Fund: General
Division: Planning
Program: Comprehensive Planning

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
67	Community Development Director	1	1	1
53	Chief Planner	1	1	1
27/37/42	Planning Tech/Planner/Planner II	3	3	3
131	Community Development Coordinator*	1	1	-
	Total	<u>6</u>	<u>6</u>	<u>5</u>
	Full-Time	6	6	5
	Part-Time	-	-	-
	Total FTE's			5

* Position reassigned to Building Division as Building & Permitting Manager in FY23 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: Planning (0210)
Program: Comprehensive Planning (515)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
PERSONAL SERVICES				
11-00 Executive Salaries	87,906	94,187	97,608	107,304
12-01 Regular Salaries and Wages	216,034	225,477	261,900	184,657
14-00 Overtime	3,047	4,258	3,000	3,000
15-↔ Special Pays	2,400	-	-	-
21-00 FICA Taxes	23,798	24,832	27,732	22,565
22-05 Retirement Contribution - (401A)	32,459	33,979	38,580	32,057
23-00 Health Insurance	46,885	43,851	80,350	61,523
23-01 Disability Insurance	659	374	987	802
23-02 Supp Pay -Health Ins Wave	-	-	-	-
23-03 Life Insurance	134	143	307	203
24-00 Workers' Compensation	298	290	279	259
26-00 Matched Annuity (457 Plan)	8,172	8,133	8,636	(2,173)
28-00 Gift Cards/Service Awards	250	150	275	188
Total Personal Services	422,042	435,674	519,654	410,385
OPERATING EXPENSES				
31-00 Professional Services	104,839	34,524	60,000	95,000
34-00 Other Contractual Service	-	-	-	50,000
40-00 Travel and Per Diem	-	-	3,000	3,000
42-00 Freight & Postage Services	-	-	150	150
46-00 Repairs and Maintenance	21	49	100	10,000
47-00 Printing and Binding	1,620	650	1,500	1,000
49-00 Other Current Charges and Obligations	746	287	1,500	1,000
49-03 Local Small Business Assistance Programs	-	-	-	25,000
51-00 Office Supplies	1,339	2,465	4,000	4,000
52-00 Operating Supplies	402	237	1,000	1,000
54-00 Publications, Subscriptions, & Memberships	1,742	1,819	5,000	5,000
55-00 Training	475	40	3,000	3,000
56-00 Small Tools and Minor Equipment	909	150	-	1,000
82-00 Aids to Private Organizations	15,924	15,950	25,000	25,000
Total Operating Expenses	128,017	56,171	104,250	224,150
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	550,059	491,845	623,904	634,535

Fund: General
Division: Economic Development
Program: Comprehensive Planning

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
42	Economic Development Planner*	<u>1</u>	<u>1</u>	<u>-</u>
	Total	<u>1</u>	<u>1</u>	<u>-</u>
	Full-Time	1	1	-
	Part-Time	-	-	-
	Total FTE's			-

* Position deleted in FY24 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: Economic Development (0211)
Program: Comprehensive Planning (515)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	38,151	-	32,008	-
21-00 FICA Taxes	2,959	-	2,449	-
22-05 Retirement Contribution - (401A)	3,820	-	3,201	-
23-00 Health Insurance	6,013	-	7,305	-
23-01 Disability Insurance	95	-	88	-
23-03 Life Insurance	18	-	43	-
24-00 Workers' Compensation	66	30	25	-
26-00 Matched Annuity (457 Plan)	1,529	-	-	-
28-00 Gift Cards/Service Awards	100	-	25	-
Total Personal Services	52,751	30	45,144	-
OPERATING EXPENSES				
31-00 Professional Services	93,617	-	20,000	-
31-02 BF Cleanup	-	-	-	-
34-00 Other Contractual Service	-	-	-	-
40-00 Travel and Per Diem	-	-	1,500	-
47-00 Printing and Binding	100	-	-	-
48-00 Promotional Activities	-	-	-	-
49-00 Other Current Charges and Obligations	-	-	-	-
49-03 Local Small Business Assistance Programs	18,675	13,240	25,000	-
51-00 Office Supplies	-	-	-	-
54-00 Publications, Subscriptions, & Memberships	277	-	1,000	-
55-00 Training	-	-	500	-
Total Operating Expenses	112,669	13,240	48,000	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	165,420	13,270	93,144	-

Fund: General
Division: Code Compliance
Program: Protective Inspections

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
42	Code Compliance Supervisor	1	1	1
23	Code Compliance Coordinator	1	1	1
25/35	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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	241,770	231,535	273,565	286,315
12↔ Regular Salaries and Wages-Miscellaneous Pays	2,902	2,081	2,324	1,159
14-00 Overtime	782	1,919	-	-
21-00 FICA Taxes	18,653	17,522	21,106	21,992
22-05 Retirement Contribution - (401A)	24,545	23,553	27,356	28,631
23-00 Health Insurance	50,664	48,746	73,045	82,030
23-01 Disability Insurance	523	362	751	786
23-02 Supplemental Pay - Health Insurance Waiver	-	-	-	-
23-03 Life Insurance	118	136	316	320
24-00 Workers' Compensation	4,177	4,216	3,929	4,509
26-00 Matched Annuity (457 Plan)	8,044	5,748	7,116	5,532
28-00 Gift Cards/Service Awards	275	700	250	250
Total Personal Services	352,453	336,518	409,758	431,524
OPERATING EXPENSES				
31-00 Professional Services	-	-	-	-
34-10 Other Contractual Services - Property Maintenance	833	2,863	10,000	10,000
40-00 Travel and Per Diem	-	1,003	2,000	5,000
41-00 Communications	-	24,178	-	-
42-00 Freight & Postage Services	-	-	-	-
44-01 Rentals and Leases - Financing (Principal)	7,700	7,868	-	31,962
44-03 Rentals and Leases - Financing (Interest)	341	172	-	2,761
46-00 Repairs and Maintenance	392	1,671	1,000	1,000
46-51 IT Repairs and Maintenance	12,600	9,000	10,000	10,000
47-00 Printing and Binding	138	219	1,000	1,000
49-00 Other Current Charges and Obligations	1,033	1,394	2,000	2,000
51-00 Office Supplies	-	72	350	400
52-00 Operating Supplies	4,150	3,801	3,500	3,500
54-00 Publications, Subscriptions, & Memberships	695	508	3,000	3,000
55-00 Training	325	1,110	3,000	5,000
56-00 Small Tools and Minor Equipment	78	345	200	6,000
Total Operating Expenses	28,285	54,204	36,050	81,623
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	380,738	390,722	445,808	513,147

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	002401	(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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
OPERATING EXPENSES (515)				
31-00 Professional Services	-	5,000	30,000	30,000
32-00 Accounting and Auditing	5,000	4,000	4,000	4,100
34-00 Other Contractual Service	-	-	-	-
43-00 Utilities	-	-	-	-
45-00 Comprehensive Planning / Insurance	7,092	7,286	8,000	8,000
45-02 Insurance	490	490	500	500
46-00 Repairs and Maintenance	1,363	2,550	3,000	3,000
49-00 Other Current Charges and Obligations	175	101	500	800,000
49-11 Other Current Charges-Econ- Opportunity Incentives	-	-	50,000	-
Total Operating Expenses	14,120	19,427	96,000	845,600
CAPITAL OUTLAY TOTAL	100,864	7,300	700,000	700,000
DIVISION TOTAL	114,984	26,727	796,000	1,545,600

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
59	Building Official	1	1	1
209	Deputy Building Official*	-	1	-
43	Building and Permitting Manager**	-	-	1
41/43/48	Building Inspector I/II/III	-	-	1
13	Building Specialist	1	1	1
131	Building Services Coordinator***	1	1	2
	Total	3	4	6
	Full-Time	3	4	6
	Part-Time	-	-	-
	Total FTE's			6

* Position reclassified to Building Inspector in FY24 budget.
 ** Position reassigned from Planning Division and reclassified in FY23 Department reorg.
 *** Additional position added in FY23 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: Building Safety (119)
Division: Building Safety (0221)
Programs: Protective Inspections (524)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
PERSONAL SERVICES (524)				
11-00 Executive Salaries	29,302	31,395	32,536	35,768
12-01 Regular Salaries and Wages	183,116	174,876	301,466	420,759
12-↔ Regular Salaries and Wages-Miscellaneous Pays	-	396	-	829
14-00 Overtime	292	1,074	1,000	2,000
21-00 FICA Taxes	15,746	15,460	25,628	31,448
22-05 Retirement Contribution - (401A)	21,571	21,236	33,400	45,653
23-00 Health Insurance	38,038	33,941	65,741	102,538
23-01 Disability Insurance	229	249	917	1,254
23-03 Life Insurance	84	86	310	437
24-00 Workers' Compensation	229	203	259	444
26-00 Matched Annuity (457 Plan)	1,931	1,158	2,043	2,173
28-00 Gift Cards/Service Awards	150	150	225	313
Total Personal Services	290,688	280,224	463,525	643,616
OPERATING EXPENSES (524)				
31-00 Professional Services	48,644	13,663	-	-
34-00 Other Contractual Services	241,389	530,905	550,000	425,000
40-00 Travel and Per Diem	-	-	500	1,500
46-00 Repairs and Maintenance	225	843	1,000	1,000
46-51 IT Repairs and Maintenance	4,220	20,763	35,000	35,000
47-00 Printing and Binding	174	476	500	500
49-00 Other Current Charges and Obligations	14,770	13,809	15,000	15,000
51-00 Office Supplies	271	-	2,000	2,000
52-00 Operating Supplies	598	943	1,000	1,000
54-00 Publications, Subscriptions, & Memberships	979	473	2,500	1,500
55-00 Training	-	-	2,000	2,000
56-00 Small Tools and Minor Equipment	1,934	3,438	-	10,000
Total Operating Expenses	313,204	585,313	609,500	494,500
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	603,892	865,537	1,073,025	1,138,116

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



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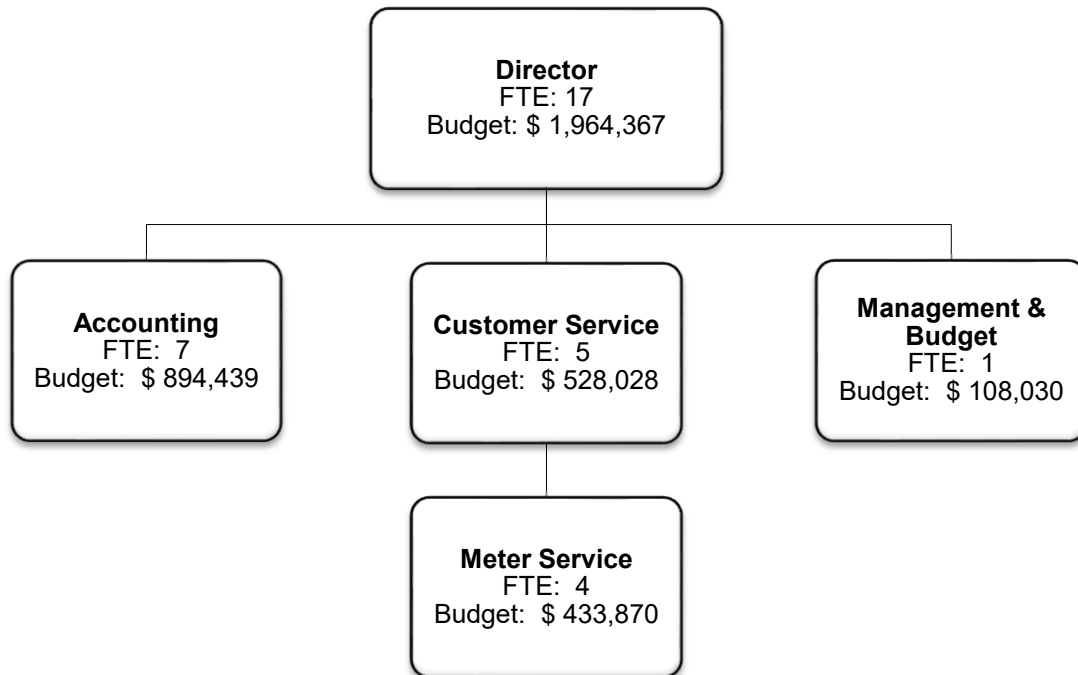
FINANCE DEPARTMENT



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FINANCE DEPARTMENT

Gladymir Ortega, 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 2024 Required	FY 2023 Required	FY 2022 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 2024 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	774,183	120,256	-	-	-	894,439	7 -
Management & Budget	102,750	5,280	-	-	-	108,030	1 -
WATER AND SEWER FUND:							
Customer Service	382,228	145,800	-	-	-	528,028	5 -
Meter Service	298,800	135,070	-	-	-	433,870	4 -
TOTALS	1,557,961	406,406	-	-	-	1,964,367	17 -

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):

Water and Sewer Fund - Customer Service

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 Util 360.

52-00 Increase to match anticipated expenditures.

Fund: General
 Division: Accounting
 Program: Financial and Administrative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
67	Finance Director	1	1	1
53	Accounting Manager	1	1	1
139/142	Accountant/Senior Accountant*	2	2	-
35/40/43	Accountant I/III	-	-	3
25/29	Payroll Specialist I/II	1	1	1
133	Fiscal Projects Coordinator**	1	1	-
130	Junior Accountant***	1	1	-
19	Accounting Specialist	1	1	1
	Total	8	8	7
	Full-Time	8	8	7
	Part-Time	-	-	-
	Total FTE's			7

* Position reclassified to Accountant I/III in FY24 budget.
 ** Position reclassified to Accountant in FY23 Department reorg.
 *** Position reclassified to Accounting Specialist in FY24 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: Accounting (0130)
Program: Financial and Administrative (513)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
PERSONAL SERVICES				
11-00 Executive Salaries	129,148	144,750	140,628	147,023
12-01 Regular Salaries and Wages	247,673	348,512	395,825	424,661
12↔ Regular Salaries and Wages-Miscellaneous Pays	540	-	-	-
14-00 Overtime	101	3,242	2,000	2,000
21-00 FICA Taxes	28,733	37,294	41,192	43,887
22-05 Retirement Contribution - (401A)	39,264	52,241	56,363	60,000
23-00 Health Insurance	49,954	73,129	87,654	82,030
23-01 Disability Insurance	701	713	1,473	1,570
23-02 Supplemental Pay - Health Insurance Waiver	1,207	1,207	1,200	2,400
23-03 Life Insurance	130	223	466	466
24-00 Workers' Compensation	439	467	416	507
26-00 Matched Annuity (457 Plan)	12,916	13,622	14,445	9,289
28-00 Gift Cards/Service Awards	250	650	350	350
Total Personal Services	511,056	676,050	742,012	774,183
OPERATING EXPENSES				
32-00 Accounting and Auditing	81,723	84,484	100,317	102,000
34-00 Contractual Services	67,978	4,452	-	-
40-00 Travel and Per Diem	52	530	5,411	5,631
42-00 Freight & Postage	-	59	100	100
46-00 Repairs and Maintenance	-	-	100	100
47-00 Printing and Binding	1,319	1,950	2,225	2,250
49-00 Other Current Charges and Obligations	780	780	1,130	1,130
51-00 Office Supplies	1,327	1,591	2,100	2,300
52-00 Operating Supplies	58	-	300	300
54-00 Publications, Subscriptions, & Memberships	801	934	1,265	1,315
55-00 Training	600	250	4,630	4,630
56-00 Small Tools and Minor Equipment	242	649	500	500
Total Operating Expenses	154,880	95,679	118,078	120,256
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	665,936	771,729	860,090	894,439

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
35/40	Budget Accountant/Senior Budget Accountant	<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>
	No Capital Outlay planned.		<u>-</u>
	Total		<u>-</u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	58,535	62,813	66,638	70,229
14-00 Overtime	22	1,181	500	500
21-00 FICA Taxes	4,597	4,794	5,136	5,411
22-05 Retirement Contribution - (401A)	5,856	6,399	6,664	7,023
23-00 Health Insurance	813	15,314	14,609	16,406
23-01 Disability Insurance	143	121	183	193
23-02 Supplemental Pay - Health Insurance Waiver	1,121	-	-	-
23-03 Life Insurance	30	36	67	67
24-00 Workers' Compensation	60	58	52	62
26-00 Matched Annuity (457 plan)	79	2,513	2,666	2,809
28-00 Gift Cards/Service Awards	50	50	50	50
Total Personal Services	71,306	93,279	96,565	102,750
OPERATING EXPENSES				
34-00 Contractual Services	-	-	-	-
40-00 Travel and Per Diem	63	506	1,000	1,000
47-00 Printing and Binding	1,365	1,404	2,000	2,000
49-00 Other Current Charges	484	456	500	500
51-00 Office Supplies	304	222	500	500
52-00 Operating Supplies	-	-	25	30
54-00 Publications, Subscriptions, & Memberships	200	200	200	200
55-00 Training	1,508	400	1,000	1,000
56-00 Small Tools and Minor Equipment	32	-	50	50
Total Operating Expenses	3,956	3,188	5,275	5,280
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	75,262	96,467	101,840	108,030

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
42	Customer Service Supervisor	1	1	1
13	Billing Specialist	1	1	1
17	Assistant Billing Specialist/Senior CSR*	1	1	-
11/13/17	Customer Service Representative I/II/III	<u>2</u>	<u>2</u>	<u>3</u>
	Total	<u>5</u>	<u>5</u>	<u>5</u>
	Full-Time	5	5	5
	Part-Time	-	-	-
	Total FTE's			5

* Position reclassified to Customer Service Representative III in FY24 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: 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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	253,117	248,795	244,617	259,444
12↔ Regular Salaries and Wages-Miscellaneous Pays	3,353	2,719	1,995	2,955
14-00 Overtime	2,431	1,668	1,000	1,000
16↔ Comp Absences	(652)	(2,769)	-	-
21-00 FICA Taxes	18,541	18,450	18,942	20,150
22-05 Retirement Contribution - (401A)	25,848	24,880	24,539	26,021
23-00 Health Insurance	82,589	64,831	58,436	65,624
23-01 Disability Insurance	582	386	672	712
23-02 Supplemental Pay - Health Insurance Waiver	-	700	1,200	1,200
23-03 Life Insurance	125	141	288	300
24-00 Workers' Compensation	250	233	190	230
26-00 Matched Annuity (457 Plan)	4,524	3,278	3,989	4,342
28-00 Gift Cards/Service Awards	250	250	250	250
Total Personal Services	390,958	363,562	356,118	382,228
OPERATING EXPENSES				
34-00 Contractual Services	27,836	31,496	28,757	30,250
40-00 Travel and Per Diem	-	-	-	-
42-00 Freight & Postage	67,470	75,552	75,520	82,050
46-00 Repairs and Maintenance	-	-	200	200
47-00 Printing and Binding	15,974	14,852	25,000	25,300
49-00 Other Current Charges and Obligations	1,203	1,188	1,500	1,500
51-00 Office Supplies	1,082	1,291	2,000	2,000
52-00 Operating Supplies	125	80	2,000	2,000
54-00 Publications, Subscriptions, & Memberships	-	-	-	-
55-00 Training	119	-	1,500	1,500
56-00 Small Tools and Minor Equipment	563	430	1,000	1,000
Total Operating Expenses	114,372	124,889	137,477	145,800
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	505,330	488,451	493,595	528,028

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
22	Meter Service Supervisor	1	1	1
5/7	Meter Service Worker/Meter Service Technician	3	3	3
	Total	4	4	4
	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>
	No Capital Outlay planned.		-
	Total		-

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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	179,138	148,919	158,835	172,305
14-00 Overtime	2,443	120	20,500	20,500
16-↔ Comp Absences	3,873	5,006	-	-
21-00 FICA Taxes	13,431	10,874	13,719	14,750
22-05 Retirement Contribution - (401A)	11,569	14,870	17,933	19,281
23-00 Health Insurance	39,778	43,988	58,436	65,624
23-01 Disability Insurance	206	228	436	473
23-02 Supplemental Pay - Health Insurance Waiver	-	-	-	-
23-03 Life Insurance	65	102	209	223
24-00 Workers' Compensation	124	136	123	153
25-00 Unemployment Compensation	1,602	-	-	-
26-00 Matched Annuity (457 Plan)	3,180	3,725	3,623	5,291
28-00 Gift Cards/Service Awards	300	200	200	200
Total Personal Services	255,709	228,168	274,014	298,800
OPERATING EXPENSES				
31-00 Professional Services	260	9,556	-	-
34-00 Other Contractual Services	-	-	-	-
40-00 Travel and Per Diem	-	-	200	200
42-00 Freight & Postage Service	4,694	-	100	100
46-00 Repairs and Maintenance	4,513	11,675	10,000	10,000
46-51 IT Repairs and Maintenance	-	67,479	64,634	82,820
47-00 Printing and Binding	3,739	368	3,000	3,000
51-00 Office Supplies	24	-	500	500
52-00 Operating Supplies	16,531	21,980	10,000	25,000
52-10 Operating Supplies - Software	-	8,000	7,200	7,200
55-00 Training	-	-	6,000	4,000
56-00 Small Tools and Minor Equipment	72	1,679	1,000	2,250
Total Operating Expenses	29,833	120,737	102,634	135,070
CAPITAL OUTLAY TOTAL	-	-	30,419	-
DIVISION TOTAL	285,542	348,905	407,067	433,870



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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	-	492,550	-	-	2,737,106	3,229,656	- -
STRMWTR UTIL FUND	-	-	-	-	318,608	318,608	- -
COMMUNITY REDEVELOPMENT AGCY	-	-	-	-	149,494	149,494	- -
INFRAST SURTAX FUND	-	-	-	1,153,524	-	1,153,524	- -
SOLID WASTE FUND	-	-	-	-	238,718	238,718	- -
BUILDING SAFETY FUND	-	-	-	-	111,181	111,181	- -
AMERICAN RESCUE PLAN ACT FUND	-	135,936	-	-	-	135,936	- -
DEBT SERVICE FUND	-	-	-	4,158,764	-	4,158,764	- -
EQUIP REPL FUND	-	-	-	-	-	-	- -
CAPITAL IMPROV. FUND	-	-	-	-	-	-	- -
WATER AND SWR FUND	-	1,077,000	-	829,346	9,130,459	11,036,805	- -
GOLF CLUB FUND	-	-	-	-	100,000	100,000	- -
TOTALS	-	1,705,486	-	6,141,634	12,785,566	20,632,686	- -

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

- 45-00 Increase to match anticipated expenditures.
- 45-01 Increase to match anticipated expenditures.
- 45-02 Increase to match anticipated expenditures.
- 49-00 Decrease to match anticipated expenditures.
- 91-18 Decrease to match anticipated transfer.
- 91-21 Increase to match anticipated transfer.

Stormwater Fund

- 91-10 Decrease due to lower overhead calculation.

Community Redevelopment Agency Fund

- 91-10 Decrease due to lower overhead calculation.

Infrastructure Surtax Fund

- 72-02 Decrease to reflect actual interest payments.

Solid Waste Fund

- 91-10 Increase due to higher activity in overhead calculation.

Building Safety Fund

- 91-10 Increase due to higher activity in overhead calculation.

Debt Service Fund

- 71-30 Increase to reflect principal payment on increased bond funding.
- 71-31 Increase to reflect principal payment on bond funding.
- 71-33 Increase to reflect principal payment on bond funding.
- 71-34 Increase to reflect principal payment on bond funding.
- 72-25 Decrease to reflect actual interest payment.
- 72-30 Decrease to reflect interest payment on bond funding.
- 72-33 Increase to reflect interest payment on bond funding.
- 72-34 Increase to reflect interest payment on bond funding.

Water and Sewer

- 41-00 Decrease to match anticipated expenditures.
- 45-01 Decrease to match anticipated expenditures.
- 46-51 Increase to match anticipated expenditures.
- 94-02 Increase to match anticipated transfer.

Casselberry Golf Club

- 91-10 Increase to match anticipated transfer.

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 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
OPERATING EXPENDITURES (519)				
31-00 Professional Services	50,404	62,536	52,000	52,000
42-00 Freight & Postage	18,714	12,969	22,100	23,000
43-00 Utility Services	453	509	550	650
44-00 Rentals & Leases	3,846	4,018	4,076	4,400
45-00 Insurance Premium/General Liab/Auto Property	198,703	216,457	190,000	240,000
45-01 Insurance Deductible/Workers Comp	68,866	23,388	50,000	90,000
45-02 Insurance Deductible/Property and Casualty	31,898	48,011	30,000	50,000
46-00 Repairs and Maintenance	-	401	-	-
47-00 Printing and Binding	432	501	1,000	1,000
48-00 Promotional Activities	-	-	-	-
49-00 Other Current Charges and Obligations	25,568	28,668	44,250	30,000
51-00 Office Supplies	519	477	1,500	1,000
52-00 Operating Supplies	-	39	500	500
58-00 Contingency Reserve	-	5,952	-	-
Total Operating Expenses	399,403	403,926	395,976	492,550
INTERFUND TRANSFERS (581)				
91-16 Transfer to CRA Fund (113)	492,989	476,366	536,810	599,644
91-18 Transfer to Solid Waste Fund (118)	-	-	200,000	-
91-12 Transfer to Street Light Fund (120)	12,444	12,693	12,947	17,271
91-21 Transfer to Debt Service Fund (201)	1,044,261	1,714,195	1,865,118	2,120,191
91-33 Transfer to PD Complex Fund (303)	-	35,000	-	-
91-35 Transfer to Capital Improvement Fund (305)	447,216	-	-	-
91-37 Transfer to Parks Master Plan Fund (307)	-	52,286	-	-
91-45 Transfer to Casselberry Golf Club (405)	62,380	107,406	-	-
Total Other Uses	2,059,290	2,397,946	2,614,875	2,737,106
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	2,458,693	2,801,872	3,010,851	3,229,656

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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
INTERFUND TRANSFERS (581)				
91-10 Transfer to General Fund	262,830	155,025	209,845	188,001
91-21 Transfer to Debt Service Fund (201)	53,790	125,633	130,607	130,607
91-35 Transfer to Capital Improvement Fund (305)	-	-	-	-
Total Other Uses	316,620	280,658	340,452	318,608
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	316,620	280,658	340,452	318,608

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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
OPERATING EXPENDITURES (519)				
31-00 Professional Services	282	258	-	-
Total Other Uses	282	258	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	282	258	-	-

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

Division/Detail	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
INTERFUND TRANSFERS (581)				
91-10 Transfer to General Fund	79,098	957,792	162,213	149,494
91-20 Transfer to Street Light Fund (120)	-	38,443	-	-
91-37 Transfer to Parks Master Plan Fund (307)	-	804,636	-	-
Total Other Uses	79,098	1,800,871	162,213	149,494
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	79,098	1,800,871	162,213	149,494

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.		<u>-</u>
	Total		<u><u>-</u></u>

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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
OPERATING EXPENDITURES (541)				
31-00 Professional Services	9,196	7,201	-	-
Total Operating Expenses	9,196	7,201	-	-
DEBT SERVICE (517)				
71-02 Principal - Sales Surtax Revenue Note 2015	1,062,000	1,082,000	1,102,000	1,122,000
72-02 Interest - Sales Surtax Revenue Note 2015	92,130	72,298	52,096	31,524
Total Debt Service	1,154,130	1,154,298	1,154,096	1,153,524
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	<u>1,163,326</u>	<u>1,161,499</u>	<u>1,154,096</u>	<u>1,153,524</u>

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

**Account
Number**

Item

**Project
Number**

Amount

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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
OPERATING EXPENDITURES (519)				
31-00 Professional Services	176	161	-	-
Total Other Uses	176	161	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	176	161	-	-

Fund: Municipal Impact Fee
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: Municipal Impact Fee (116)
Division: Non-Departmental (0190)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
INTERFUND TRANSFERS (581)				
91-33 Transfer to PD Complex Fund (303)	-	252,497	-	-
Total Other Uses	-	252,497	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	-	252,497	-	-

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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
INTERFUND TRANSFERS (581)				
91-10 Transfer to General Fund	214,551	204,709	184,213	238,718
Total Other Uses	214,551	204,709	184,213	238,718
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	214,551	204,709	184,213	238,718

Fund: Building Safety
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: 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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
INTERFUND TRANSFERS (581)				
91-10 Transfer to General Fund	67,643	66,066	64,716	111,181
Total Other Uses	67,643	66,066	64,716	111,181
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	67,643	66,066	64,716	111,181

Fund: American Rsecue Plan Act
Division: Non-Departmental
Program: Mental Health 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: American Rescue Plan Act (124)
Division: Non-Departmental (0190)
Program: Mental Health Services (563)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
OPERATING EXPENDITURES (563)				
81-00 Aids To Government Agencies	-	135,936	-	135,936
Total Operating Expenses	-	135,936	-	135,936
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	-	135,936	-	135,936

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)

Division/Detail	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
DEBT SERVICE (517)				
71-25 Principal - Sales Tax Revenue Bond 2011A	565,000	595,000	595,000	605,000
71-28 Principal - Taxable Sausalito Note Series 2019	149,042	153,678	158,457	163,385
71-29 Principal - Public Works Complex	212,669	460,918	501,663	512,102
71-30 Principal - Parks Master Plan 2021	-	230,000	675,000	320,000
71-31 Principal - PD Complex	-	-	-	645,000
71-32 Principal - Brightwater Property	-	350,000	350,000	-
71-33 Principal - Parks Master Plan 2022A	-	-	-	445,000
71-34 Principal - Parks Master Plan 2022B	-	-	-	370,000
72-25 Interest - Sales Tax Revenue Bond 2011A	121,543	102,977	85,781	67,679
72-28 Interest - Taxable Sausalito Note Series 2019	47,301	42,666	37,887	32,959
72-29 Interest - Public Works Complex	120,810	317,962	308,053	297,615
72-30 Interest - Parks Master Plan 2021	-	167,849	642,087	109,946
72-31 Interest - PD Complex	-	65,092	219,000	214,346
72-32 Interest - Brightwater Property	-	54,343	27,171	-
72-33 Interest - Parks Master Plan 2022A	-	-	-	205,332
72-34 Interest - Parks Master Plan 2022B	-	-	-	170,400
Total Debt Service	1,216,365	2,540,485	3,600,099	4,158,764
DIVISION TOTAL	1,216,365	2,540,485	3,600,099	4,158,764

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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
DEBT SERVICE (517)				
73-00 Other Debt Service Cost	-	-	-	-
Total Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INTERFUND TRANSFERS (581)				
91-10 Transfer to General Fund	150,000	150,000	-	-
Total Other Uses	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>-</u>
CAPITAL OUTLAY TOTAL	15,700	-	-	-
DIVISION TOTAL	<u><u>165,700</u></u>	<u><u>150,000</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

Fund: PD Complex Construction
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: PD Complex Construction
Division: Non-Departmental
Program: Debt Service

(303)
(0190)
(517)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
DEBT SERVICE (517)				
73-00 Other Debt Service Cost	-	59,000	-	-
Total Debt Service	-	59,000	-	-
OPERATING EXPENDITURES (519)				
31-00 Professional Services	-	-	-	-
Total Operating Expenses	-	-	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	-	59,000	-	-

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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
DEBT SERVICE (517)				
73-00 Other Debt Service Cost	75,000	-	-	-
Total Debt Service	75,000	-	-	-
OPERATING EXPENDITURES (519)				
31-00 Professional Services	9	6	-	-
Total Operating Expenses	9	6	-	-
CAPITAL OUTLAY TOTAL	3,498,109	2,803,528	-	-
DIVISION TOTAL	<u>3,573,118</u>	<u>2,803,534</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)

Division/Detail	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
CAPITAL OUTLAY TOTAL	2,564,846	2,055,573	-	-
DIVISION TOTAL	<u>2,564,846</u>	<u>2,055,573</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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
DEBT SERVICE (517)				
73-00 Other Debt Service Cost	59,000	119,000	-	-
Total Debt Service	59,000	119,000	-	-
INTERFUND TRANSFERS (581)				
91-21 Transfer to Debt Service Fund (201)	-	397,849	-	-
Total Other Uses	-	397,849	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	59,000	516,849	-	-

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>
	Total		<hr/> <hr/> <hr/> -

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
OPERATING EXPENDITURES (536)				
26-26 OPEB Obligation	31,090	-	-	-
31-00 Professional Services - Water/Sewer Comb Svcs	40,935	26,319	30,000	30,000
31-04 Professional Services	-	33,500	25,000	25,000
34-05 Contractual Services - Collection Agency	9,329	6,692	8,000	5,000
41-00 Communications	1,745	2,217	33,130	6,000
44-04 Lease Principal	-	-	12,359	-
44-05 Lease Interest	-	-	2,125	-
45-00 Insurance Premium/Gen Liab/Property/Auto	202,447	219,823	230,000	250,000
45-01 Insurance Deductible/Workers' Comp	6,754	2,201	25,000	4,000
45-02 Insurance Deductible/Property and Casualty	14,053	15,814	17,500	16,000
46-00 Repairs and Maintenance	-	-	1,000	1,000
46-51 IT Repairs and Maintenance	24,606	20,784	25,500	40,000
48-00 Promotional Activities	-	-	-	-
49-00 Other Current Charges and Obligations	152,470	201,207	215,000	200,000
52-10 IT Operating Supplies	-	-	-	-
56-00 Small Tools and Minor Equipment	1,770	-	-	-
58-00 Contingency Reserve	-	-	500,000	500,000
59-00 Bad Debt Expense	105,107	100,582	-	-
Total Operating Expenses	590,306	629,139	1,124,614	1,077,000
DEBT SERVICE (517)				
71-06 Principal - SRF - Reclam- Facility/Expansion 2002	-	-	88,732	-
71-10 Principal - SRF - Reuse Allowance 2002	-	-	8,529	-
71-46 Principal - FDEP - DW590301 Water Quality	-	-	161,068	165,115
71-50 Principal - UT System Note Series 2019	-	-	490,000	500,000
72-06 Interest - SRF - Reclam- Facility/Expansion 2002	10,360	5,142	677	-
72-10 Interest - SRF - Reuse Allowance 2002	996	494	65	-
72-46 Interest - FDEP DW590301 Water Quality	50,144	46,249	44,099	40,052
72-50 Interest - UT System Note Series 2019	147,447	138,159	133,431	124,179
73-00 Other Debt Service Cost	-	-	-	-
Total Debt Service	208,947	190,044	926,601	829,346
INTERFUND TRANSFERS (581)				
91-01 Transfer to General Fund (Return Policy)	1,538,953	1,564,041	1,666,271	1,680,288
91-02 Transfer to General Fund (Allocated Overhead)	2,178,461	2,422,817	2,516,324	2,535,545
91-21 Transfer to Debt Service Fund (201)	118,318	276,347	287,287	287,288
91-35 Transfer to Capital Improvement Fund (305)	-	-	-	-
94-02 Transfer to Renewal & Replacement (402)	5,598,896	3,747,015	2,988,000	4,627,338
Total Interfund Transfers	9,434,628	8,010,220	7,457,882	9,130,459
CAPITAL OUTLAY TOTAL	-	-	13,700	-
DIVISION TOTAL	10,233,881	8,829,403	9,522,797	11,036,805

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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
OPERATING EXPENDITURES				
31-00 Professional Services	4,957	6,385	-	-
Total Other Uses	4,957	6,385	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	4,957	6,385	-	-

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

**Account
Number**

Item

**Project
Number**

Amount

No Capital Outlay planned.

-

Total

-

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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
OPERATING EXPENDITURES (536)				
31-00 Professional Services	4,998	4,411	-	-
Total Operating Expenses	4,998	4,411	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	4,998	4,411	-	-

Fund: Casselberry Golf Club
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: Casselberry Golf Club
Division: Non-Departmental
Program: Interfund Transfers

(405)
(0190)
(581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
INTERFUND TRANSFERS (581)				
91-10 Transfer to General Fund	-	-	-	100,000
Total Other Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>100,000</u></u>



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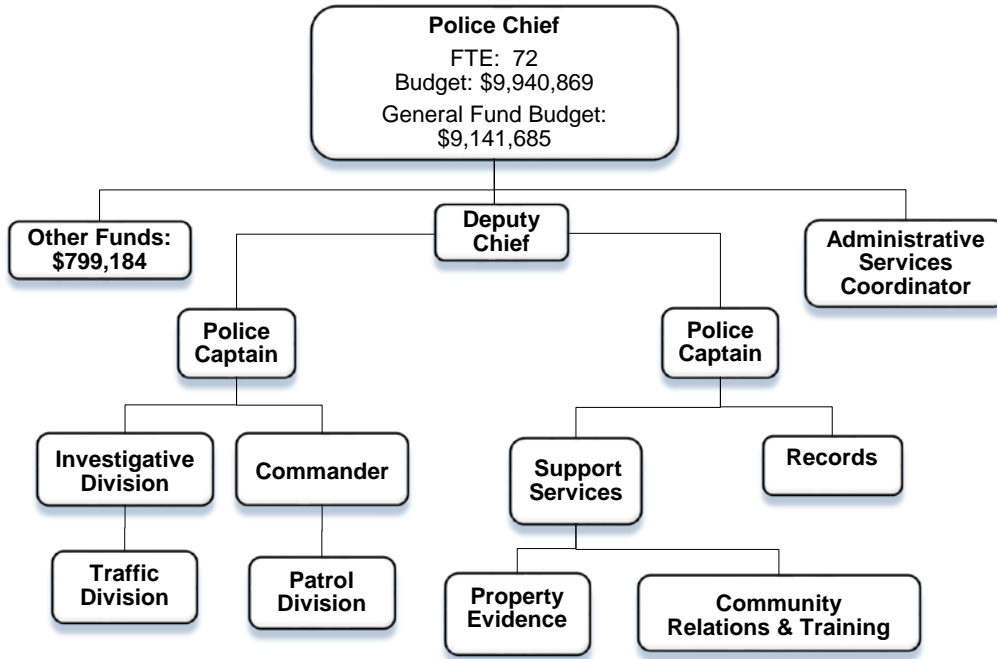
POLICE DEPARTMENT



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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 2024 Required	FY 2023 Required	FY 2022 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 2024 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	7,098,391	1,408,938	-	634,356	-	9,141,685	72 -
PD EDUCATION FUND:	-	25,280	-	-	-	25,280	- -
MUNICIPAL IMPACT FEE:	-	-	-	-	-	-	- -
EQUIP. REPLACEMENT:	-	-	773,904	-	-	773,904	- -
PD COMPLEX CONST:	-	-	-	-	-	-	- -
TOTALS	<u>7,098,391</u>	<u>1,434,218</u>	<u>773,904</u>	<u>634,356</u>	<u>-</u>	<u>9,940,869</u>	<u>72 -</u>

Narrative for Additional New (AN) Capital Outlay Items:

Equipment Replacement Fund - Police Department:

(10) Replacement Vehicles- PD Fleet - (\$773,904)

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

General Fund - Police Department:

- 12-06 Increase to match anticipated expenditures for COPS Grant.
- 22-02 Increase to match anticipated benefits costs.
- 22-04 Increase to match anticipated expenditures for COPS Grant.
- 23-00 Increase to match anticipated health insurance costs.
- 23-04 Increase to match anticipated expenditures for COPS Grant.
- 40-00 Increase to match anticipated expenditures.
- 44-01 Increase to match anticipated principal payments.
- 44-03 Increase to match anticipated interestpayments.
- 44-04 Increase to match anticipated principal payments.
- 44-05 Increase to match anticipated interestpayments.
- 46-51 Increase to match anticipated expenditures.
- 52-00 Decrease to match anticipated expenditures.
- 55-00 Increase to match anticipated expenditures.
- 56-00 Increase to match anticipated expenditures.

Fund: General
 Division: Police
 Program: Law Enforcement

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
68	Police Chief	1	1	1
60	Deputy Chief	1	1	1
54	Police Captain	2	2	2
48	Police Commander	-	1	1
PS	Police Sergeant	7	7	7
PC	Police Corporal	7	7	7
PO	Police Officer*	41	40	42
38	Crime Scene/Property Evidence Supervisor	1	1	1
38	Records Supervisor	1	1	1
33	Police Administrative Services Coordinator	1	1	1
26	Police Crime Analyst	1	1	1
31	Accreditation and Grants Coordinator	1	1	1
20	Community Service Officer	2	2	2
22	Senior Records Clerk	1	1	1
20	Crime Scene/Property Evidence Technician	1	1	1
10	Records Clerk	1	1	1
17	Staff Assistant II	1	1	1
	Total	70	70	72
	Full-Time	70	70	72
	Part-Time	-	-	-
	Total FTE's			72

* Additional positions added in FY24 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
 Division: Police
 Program: Law Enforcement

(001)
 (0610)
 (521)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

Division/Detail	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	129,217	135,807	143,975	151,353
12-01 Regular Salaries and Wages	3,447,176	3,608,525	3,980,829	3,988,038
12-06 Wages/CHP #2017UMWX0150	-	-	-	109,175
12-↔ Regular Salaries and Wages-Miscellaneous Pays	116,879	101,255	117,222	117,764
14-00 Overtime	154,090	259,221	250,000	250,000
15-↔ Special Pays	61,463	66,891	63,240	66,120
21-00 FICA Taxes	288,688	309,301	348,478	349,856
21-01 FICA/CHP #2017UMWX0150	-	-	-	8,352
22-01 Retirement Contribution - FRS	91,645	80,038	61,842	58,512
22-02 Retirement Contribution - PFPP	535,201	571,401	574,628	785,625
22-04 Retire/CHP #2017UMWX0150	-	-	-	18,123
22-05 Retirement Contribution - 401A	33,999	36,729	42,803	43,698
23-00 Health Insurance	717,580	746,895	891,149	1,002,561
23-01 Disability Insurance	7,048	6,396	11,327	11,667
23-02 Supplemental Pay - Health Insurance Waiver	6,429	7,621	8,400	2,400
23-03 Life Insurance	-	2,136	4,441	4,458
23-04 Benefit/CHP #2017UMWX0150	1,725	-	-	31,017
24-00 Workers' Compensation	83,503	74,309	77,100	82,033
25-00 Unemployment Compensation	393	-	-	-
26-00 Matched Annuity (457 Plan)	12,468	10,903	13,283	14,239
28-00 Gift Cards/Service Awards	4,975	4,300	3,400	3,400
Total Personal Services	5,692,479	6,021,728	6,592,117	7,098,391
OPERATING EXPENSES				
31-00 Professional Services	795	-	2,000	2,000
34-00 Other Contractual Services	3,834	6,306	9,750	8,200
34-09 Other Contractual Services - Sheriff Dispatch	444,600	458,000	471,700	495,285
40-00 Travel and Per Diem	4,492	7,166	20,454	35,414
42-00 Freight and Postage	197	108	426	425
43-00 Utility Services	70,198	83,681	81,196	82,268
44-00 Rentals and Leases	-	-	200	-
44-01 Rentals and Leases - Financing (Principal)	351,731	352,509	383,484	464,263
44-03 Rentals and Leases - Financing (Interest)	19,737	20,020	11,654	22,352
44.04 Rentals and Leases - Capital Lease (Principal)	-	-	-	57,425
44.05 Rentals and Leases - Capital Lease (Interest)	-	-	-	6,904
46-00 Repairs and Maintenance	78,985	72,071	119,889	118,914
46-51 IT Repairs and Maintenance	41,578	47,536	150,000	180,464
47-00 Printing and Binding	2,660	2,568	2,653	5,500
48-00 Promotional Items	8,019	12,314	14,750	14,750
49-00 Other Current Charges and Obligations	3,842	11,094	10,000	10,224
51-00 Office Supplies	5,109	6,562	14,683	15,870
52-00 Operating Supplies	178,820	277,300	439,188	338,669
52-01 Operating Supplies - Grant	7,760	6,330	12,070	12,070
52-11 Operating Supplies/Software Principal	-	-	-	74,101
52-12 Operating Supplies/Software Interest	-	-	-	9,311
52-17 JAG 2020-VD-BX-0706	2,277	-	-	-
54-00 Publications, Subscriptions, & Memberships	2,689	9,382	4,301	5,400
55-00 Training	9,045	36,805	27,418	32,950
56-00 Small Tools and Minor Equipment	48,136	110,215	44,000	50,535
56-02 NIBRS Reserve	310	518	-	-
56-17 JAG 2020-DJ-BX-0407	10,015	-	-	-
56-1815PBJA-21-GG-01367-JAGX	-	2,320	-	-
Total Operating Expenses	1,294,829	1,522,805	1,819,816	2,043,294
CAPITAL OUTLAY TOTAL	306,942	508,954	-	-
DIVISION TOTAL	7,294,250	8,053,487	8,411,933	9,141,685

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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
OPERATING EXPENSES				
40-00 Travel and Per Diem	3,377	4,769	13,820	13,820
49-00 Other Current Charges and Obligations	-	30	-	-
55-00 Training	5,994	7,059	11,460	11,460
Total Operating Expenses	<u>9,371</u>	<u>11,858</u>	<u>25,280</u>	<u>25,280</u>
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	<u><u>9,371</u></u>	<u><u>11,858</u></u>	<u><u>25,280</u></u>	<u><u>25,280</u></u>

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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
OPERATING EXPENSES				
48-00 Promotional Activities	-	-	-	-
49-00 Other Current Charges	-	-	-	-
52-00 Operating Supplies	-	-	-	-
52-10 Software	-	-	-	-
56-00 Small Tools and Minor Equipment	-	-	-	-
82-00 Aid to Private Organizations	2,000	24,000	-	-
Total Operating Expenses	2,000	24,000	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	2,000	24,000	-	-

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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
OPERATING EXPENSES				
52-00 Operating Supplies	1,609	109	-	-
56-00 Small Tools and Minor Equipment	8,036	2,856	-	-
Total Operating Expenses	9,645	2,965	-	-
CAPITAL OUTLAY TOTAL	15,354	950	-	-
DIVISION TOTAL	24,999	3,915	-	-

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		- <hr/> <hr/>

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
OPERATING EXPENSES				
52-00 Operating Supplies	2,891	-	-	-
56-00 Small Tools and Minor Equipment	13,325	1,950	-	-
Total Operating Expenses	16,216	1,950	-	-
CAPITAL OUTLAY TOTAL	6,492	6,520	-	-
DIVISION TOTAL	22,708	8,470	-	-

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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
OPERATING EXPENSES				
46-00 Repairs and Maintenance	2,754	-	-	-
56-00 Small Tools and Minor Equipment	1,779	-	-	-
Total Operating Expenses	4,533	-	-	-
CAPITAL OUTLAY TOTAL	-	29,249	-	-
DIVISION TOTAL	4,533	29,249	-	-

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	002402	<u>773,904</u>
	Total		<u><u>773,904</u></u>

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
CAPITAL OUTLAY TOTAL	48,306	472,809	550,153	773,904
DIVISION TOTAL	<u>48,306</u>	<u>472,809</u>	<u>550,153</u>	<u>773,904</u>

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
OPERATING EXPENSES				
31-00 Professional Services	-	1,520	-	-
Total Operating Expenses	<u>-</u>	<u>1,520</u>	<u>-</u>	<u>-</u>
CAPITAL OUTLAY TOTAL	-	1,339,065	-	-
DIVISION TOTAL	<u><u>-</u></u>	<u><u>1,340,585</u></u>	<u><u>-</u></u>	<u><u>-</u></u>



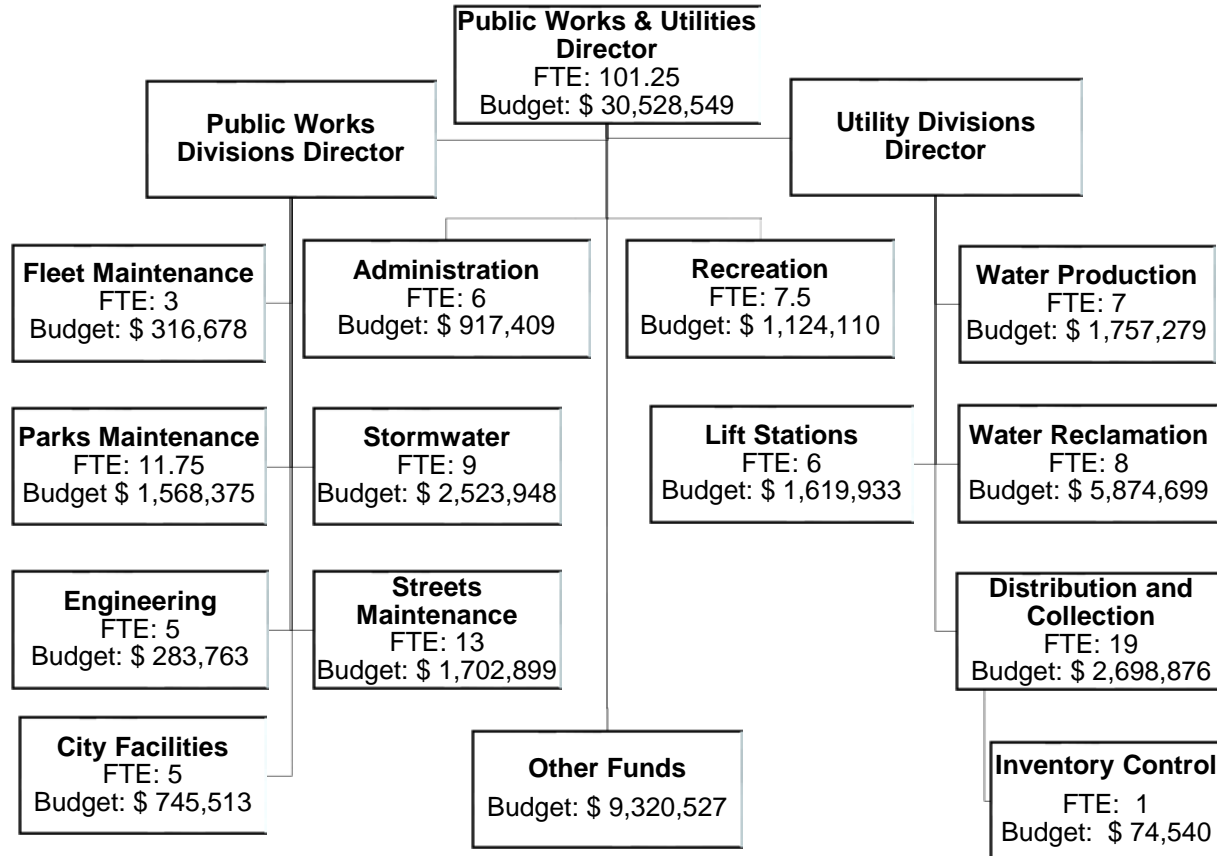
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PUBLIC WORKS & UTILITIES DEPARTMENT

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 2024 Required	FY 2023 Required	FY 2022 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 2024 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	679,375	834,000	55,000	-	-	1,568,375	11	1
Recreation	725,238	381,510	-	17,362	-	1,124,110	7	1
Engineering	256,513	27,250	-	-	-	283,763	5	-
Streets Maintenance	1,033,954	555,216	-	113,729	-	1,702,899	13	-
Fleet Maintenance	291,788	24,890	-	-	-	316,678	3	-
City Facilities	307,976	336,825	-	100,712	-	745,513	5	-
LOC OPT GAS TX FUND	-	748,350	161,100	-	-	909,450	-	-
STRMWTR UTIL FUND	1,040,288	823,811	600,000	59,849	-	2,523,948	9	-
INFRASTRUCTURE SURTAX FUND	-	-	-	-	-	-	-	-
TREE REPLACEMENT FUND	-	50,000	-	-	-	50,000	-	-
SOLID WASTE FUND	-	2,171,174	-	-	-	2,171,174	-	-
STREET LIGHT FUND	-	559,965	-	-	-	559,965	-	-
EQUIP REPL FUND:								
Recreation	-	-	-	-	-	-	-	-
Streets Maintenance	-	-	-	-	-	-	-	-
City Facilities	-	-	682,128	-	-	682,128	-	-
Stormwater	-	-	-	-	-	-	-	-
CAPITAL IMPROV. FUND	-	-	-	-	-	-	-	-
PARKS MASTER PLAN FUND	-	-	-	-	-	-	-	-
WATER AND SEWER FUND:								
Inventory Control	64,140	10,400	-	-	-	74,540	1	-
Administration	884,959	32,450	-	-	-	917,409	6	-
Distribution & Coll	1,515,662	874,636	290,500	18,078	-	2,698,876	19	-
Lift Stations	545,130	487,400	400,000	187,403	-	1,619,933	6	-
Water Reclamation	723,511	3,819,217	1,331,971	-	-	5,874,699	8	-
Water Production	676,315	1,080,964	-	-	-	1,757,279	7	-
RENEWAL/REPLACEMENT FUND:								
Distribution & Coll	-	-	3,167,338	-	-	3,167,338	-	-
Lift Stations	-	-	674,000	-	-	674,000	-	-
Water Reclamation	-	-	486,000	-	-	486,000	-	-
Water Production	-	-	300,000	-	-	300,000	-	-
CAPITAL IMPROVEMENT FUND	-	-	-	-	-	-	-	-
GOLF CLUB FUND	-	62,500	160,000	97,972	-	320,472	-	-
TOTALS	8,744,849	12,880,558	8,308,037	595,105	-	30,528,549	100	2

Narrative for Additional New (AN) Capital Outlay Items:

General Fund - Parks

Lake Concord Park - Electrical Improvements - (\$40,000)

Stormwater

Lake Jesup Nitrogen Removal Projects (Design) - (\$100,000)

Boat Launch (Secret Lake) - (\$100,000)

Sunset Park Boat Launch - (\$100,000)

Water and Sewer Fund - Distribution & Collection

Cable Locator - (\$7,000)

Transit Van - (\$31,000)

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

General Fund - Parks Maintenance

- 43-00 Increased due to Art House Expansion.
- 46-00 Increased to match anticipated expenditures.
- 46-01 Increased to match anticipated expenditures.

General Fund - Recreation

- 34-00 Decreased to match anticipated expenditures.
- 56-00 Increased due to purchase of three (3) new computers (Art House Expansion & Wirz Park).

General Fund - Streets Maintenance

- 34-00 Increased to match anticipated expenditures.
- 46-00 Increased to match anticipated expenditures.
- 46-16 Increased to include 5% CPI for landscaping companies.
- 52-00 Increased to match anticipated expenditures.
- 53-01 Increased to match anticipated expenditures.
- 57-00 Increased to match anticipated expenditures.

General Fund - City Facilities

- 46-00 Increased to include roof repair (92 Wilshire Dr. and WRF).

Local Option Gas Tax Fund - Engineering

- 43-00 Increased to match anticipated expenditures.
- 46-00 Increased due to new landscaping contract and a 5% CPI.
- 53-01 Decreased to match anticipated expenditures and includes flower streets/Camelot decorative signage.

Stormwater Utility Fund - Stormwater

- 34-00 Increased to match anticipated expenditures.
- 43-00 Increased to match anticipated expenditures.
- 46-00 Increased due to lining and grouting of pipes and emergency repairs.
- 52-00 Increased due to additional plant renewal and flocculent for QMNuRF.

Street Light Fund - Street Lighting

- 31-00 Decreased Street Light Study.
- 44-00 Increased to include Lake Kathryn, Quail Pond, and Sunset Dr.
- 46-00 Decreased to match anticipated expenditures.
- 49-00 Increased due to Sunset Dr. street light CIAC.

Water and Sewer Fund - Distribution & Collection

53-00 Increased to match anticipated expenditures.

Water and Sewer Fund - Lift Station

43-00 Increased due to Grayson Square liftstation.

46-02 Increased to match anticipated expenditures.

46-13 Increased to match anticipated expenditures.

52-04 Increased to match anticipated expenditures.

Water and Sewer Fund - Water Reclamation

34-00 Decreased to match anticipated expenditures.

46-00 Increased due to tank cleaning.

49-03 Decreased to match anticipated expenditures.

52-00 Increased due to increase in chlorine costs.

Water and Sewer Fund - Water Production

31-00 Increased due to feasibility stud(ies) and Corrosion Control Study.

52-00 Increased due to replacement of GAC supplies.

Casselberry Golf Club Fund - Parks Maintenance

46-00 Increased for clubhouse repairs and root pruning.

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
45	Parks and Facilities Superintendent	1	1	1
15/22	Irrigation Technician/ Irrigation Technician II	3	3	3
22	Lead Parks Maintenance Technician	1	1	1
7/9	Parks Maintenance Worker/Technician*	5	5	6
7	Parks Maintenance Worker (PT)	1	1	1
	Total	<u>11</u>	<u>11</u>	<u>12</u>
	Full-Time	10	10	11
	Part-Time	1	1	1
	Total FTE's			11.75

* Additional position added in FY24 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63-24	Lake Concord Park - Electrical Improvements	PW2406	(AN)	40,000
63-24	Lake Concord Park Playground Safety Surface Replacement	PW2407	(R)	<u>15,000</u>
	Total			<u>55,000</u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	380,506	377,515	411,031	457,263
14-00 Overtime	5,784	15,312	10,000	10,000
21-00 FICA Taxes	29,947	30,500	32,209	35,746
22-01 Retirement Contribution - State Plan (FRS)	6,504	7,710	7,760	8,130
22-05 Retirement Contribution - (401A)	34,531	35,030	37,872	42,356
23-00 Health Insurance	62,852	55,597	73,045	98,436
23-01 Disability Insurance	762	598	1,129	1,256
23-02 Supplemental Pay - Health Insurance Waiver	4,039	4,618	5,400	4,200
23-03 Life Insurance	180	232	504	556
24-00 Workers' Compensation	8,873	9,167	8,658	9,196
25-00 Unemployment Compensation	138	825	-	-
26-00 Matched Annuity (457 Plan)	9,180	9,363	11,189	11,711
28-00 Gift Cards/Service Awards	800	1,100	475	525
Total Personal Services	544,096	547,567	599,272	679,375
OPERATING EXPENSES				
31-00 Professional Services	33,337	92,434	-	-
34-00 Other Contractual Services	4,136	9,307	17,500	21,500
40-00 Travel and Per Diem	45	-	2,000	2,000
42-00 Freight & Postage	-	-	-	100
43-00 Utility Services	174,882	188,320	192,500	223,200
44-00 Rentals and Leases	2,051	-	2,500	2,500
44-01 Rentals and Leases - Financing (Principal)	31,842	20,147	11,524	-
44-03 Rentals and Leases - Financing (Interest)	749	533	172	-
46-00 Repairs and Maintenance	341,354	310,714	421,000	481,000
46-01 Repair and Maintenance - Irrigation	-	19,545	20,000	30,000
47-00 Printing and Binding	46	-	-	-
48-00 Promotional Activities	3,080	2,184	4,500	4,500
49-00 Other Current Charges and Obligations	1,785	2,503	2,000	2,000
51-00 Office Supplies	360	285	500	500
52-00 Operating Supplies	24,970	35,242	34,500	34,700
54-00 Publications, Subscriptions, & Memberships	268	-	1,500	1,000
55-00 Training	690	120	2,000	1,000
56-00 Small Tools and Minor Equipment	6,737	17,943	30,000	30,000
56-01 Memorial Benches	5,641	2,553	-	-
Total Operating Expenses	631,973	701,830	742,196	834,000
CAPITAL OUTLAY TOTAL	1,570,772	800,434	49,000	55,000
DIVISION TOTAL	2,746,841	2,049,831	1,390,468	1,568,375

Fund: General
Division: Recreation
Program: Parks & Recreation

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
51	Recreation Manager	1	1	1
45	Recreation Programs and Events Supervisor	1	1	1
125	Staff Assistant II*	1	1	-
40	Arts and Marketing Supervisor	1	1	1
19/25	Recreation Specialist / Recreation Programs Coordinator	2	2	2
19	Recreation Specialist (PT)**	-	-	1
25	Aquatics Coordinator***	-	-	1
12	Staff Assistant I	-	-	1
112	Office Assistant****	1	1	-
	Total	<u>7</u>	<u>7</u>	<u>8</u>
	Full-Time	7	7	7
	Part-Time	-	-	1
	Total FTE's			7.5

* Position deleted in FY23 Department reorg.
** Position added in FY24 budget.
*** Position added in FY24 budget.
**** Position reclassified to Staff Assistant I in FY24 buget.

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: Recreation (0411)
Program: Parks & Recreation (572)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	371,091	393,934	423,624	442,580
12↔ Regular Salaries and Wages-Miscellaneous Pays	3,071	2,517	2,600	2,741
13-00 Other Salaries and Wages	52,787	72,214	70,000	70,000
14-00 Overtime	5,388	19,171	3,000	3,000
21-00 FICA Taxes	31,498	36,497	38,191	39,652
22-01 Retirement Contribution - State Plan (FRS)	9,135	10,604	10,686	12,358
22-05 Retirement Contribution - (401A)	28,715	31,976	39,786	41,182
23-00 Health Insurance	97,342	72,800	102,263	98,436
23-01 Disability Insurance	874	592	1,163	1,215
23-03 Life Insurance	175	216	444	443
24-00 Workers' Compensation	8,899	9,238	8,923	8,900
25-00 Unemployment Compensation	416	-	-	-
26-00 Matched Annuity (457 Plan)	1,341	3,039	4,157	4,381
28-00 Gift Cards/Service Awards	350	600	350	350
Total Personal Services	611,082	653,398	705,187	725,238
OPERATING EXPENSES				
31-00 Professional Services	447	335	1,000	1,000
31-06 Professional Services/Culture and Recreation	2,550	5,200	10,000	12,000
34-00 Other Contractual Services	18,608	57,956	121,500	90,500
34-07 Other Contractual - Class Programs	1,990	3,718	6,000	6,000
40-00 Travel and Per Diem	-	-	400	400
42-00 Freight & Postage	-	-	300	300
43-00 Utility Services	24,588	23,127	27,500	27,500
44-00 Rentals and Leases	14,824	43,476	52,000	48,000
44-01 Rentals and Leases - Financing (Principal)	-	-	-	15,981
44-03 Rentals and Leases - Financing (Interest)	-	-	-	1,381
45-00 Insurance	297	612	1,000	2,000
46-00 Repairs and Maintenance	14,201	13,466	16,000	16,000
46-51 IT Repairs and Maintenance	4,635	5,374	9,000	7,500
47-06 Printing and Binding/Culture and Recreation	1,934	6,077	16,000	16,950
48-00 Promotional Activities	20,828	30,233	35,000	35,000
49-00 Other Current Charges and Obligations	3,490	8,587	13,000	14,000
51-00 Office Supplies	301	938	3,500	3,500
52-00 Operating Supplies	21,064	42,566	43,500	43,500
54-00 Publications, Subscriptions, & Memberships	1,025	666	1,000	860
55-00 Training	1,055	585	3,000	4,000
56-00 Small Tools and Minor Equipment	4,595	6,667	5,000	52,500
58-00 Art Purchases	-	-	-	-
Total Operating Expenses	136,432	249,583	364,700	398,872
CAPITAL OUTLAY TOTAL	-	6,160	-	-
DIVISION TOTAL	747,514	909,141	1,069,887	1,124,110

Fund: General
Division: Engineering
Program: Other Physical Environment

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
209	Assistant City Engineer	1	-	-
59	City Engineer	-	1	1
143	Construction & Permitting Manager*	1	1	-
38	Construction and Permitting Supervisor	-	-	1
206	Healthy Community Manager**	1	1	-
50	Special Projects Manager	-	-	1
27	Construction Inspector***	1	1	2
	Total	4	4	5
	Full-Time	4	4	5
	Part-Time	-	-	-
	Total FTE's			5

* Position reclassified to Construction and Permitting Supervisor in FY24 budget.

** Position reclassified to Special Projects Manager in FY24 budget.

*** Additional position added in FY24 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: Engineering (0710)
Program: Other Physical Environment (539)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	99,471	151,677	158,962	186,971
12-↔ Regular Salaries and Wages-Miscellaneous Pays	-	-	-	-
14-00 Overtime	3,525	3,189	-	-
21-00 FICA Taxes	7,846	11,860	12,161	14,303
22-05 Retirement Contribution - (401A)	10,295	15,487	15,896	18,697
23-00 Health Insurance	12,677	20,340	24,348	32,812
23-01 Disability Insurance	236	275	437	513
23-02 Supplemental Pay - Health Insurance Waiver	398	398	400	400
23-03 Life Insurance	37	67	133	155
24-00 Workers' Compensation	113	133	123	166
26-00 Matched Annuity (457 Plan)	2,745	4,663	5,267	2,379
28-00 Gift Cards/Service Awards	225	233	100	117
Total Personal Services	137,568	208,322	217,827	256,513
OPERATING EXPENSES				
31-00 Professional Services	4,603	-	3,000	7,000
31-03 FDOT/LAP WP DR ST Improve	135,117	146,352	-	-
40-00 Travel and Per Diem	-	432	3,000	2,000
42-00 Freight & Postage	-	-	250	250
46-00 Repairs and Maintenance	962	230	1,500	1,000
47-00 Printing and Binding	122	116	2,500	2,500
49-00 Other Current Charges	1,071	100	1,250	1,250
51-00 Office Supplies	30	437	1,000	750
52-00 Operating Supplies	3,117	3,378	4,000	4,000
54-00 Publications, Subscriptions & Memberships	225	602	1,500	1,000
55-00 Training	705	585	6,850	4,000
56-00 Small Tools and Minor Equipment	291	681	3,850	3,500
Total Operating Expenses	146,243	152,913	28,700	27,250
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	283,811	361,235	246,527	283,763

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
51	Public Works Maintenance Manager	1	1	1
45	Streets & Stormwater Superintendent	1	1	1
23	Lead Streets Technician	2	2	2
17	Staff Assistant II	1	-	-
23	Sr. Staff Assistant	-	1	1
12/18	Traffic Sign Specialist I/II	2	2	2
9/12	Streets Maintenance Worker/Technician	6	6	6
	Total	13	13	13
	Full-Time	13	13	13
	Part-Time	-	-	-
	Total FTE's			13

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 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	510,452	514,483	583,596	661,155
12↔ Regular Salaries and Wages-Miscellaneous Pays	11,553	12,170	16,059	16,542
14-00 Overtime	2,112	10,762	5,000	5,000
21-00 FICA Taxes	39,168	39,853	46,256	52,226
22-01 Retirement Contribution - State Plan (FRS)	5,299	6,052	5,865	6,698
22-05 Retirement Contribution - (401A)	47,025	48,229	54,839	62,392
23-00 Health Insurance	128,531	130,001	149,742	176,365
23-01 Disability Insurance	1,042	871	1,603	1,816
23-02 Supplemental Pay - Health Insurance Waiver	2,832	1,811	1,800	1,800
23-03 Life Insurance	264	322	687	770
24-00 Workers' Compensation	28,869	30,952	31,032	32,091
25-00 Unemployment Compensation	287	-	-	-
26-00 Matched Annuity (457 Plan)	10,915	11,089	13,561	16,411
28-00 Gift Cards/Service Awards	1,050	600	638	688
Total Personal Services	789,399	807,195	910,678	1,033,954
OPERATING EXPENSES				
31-00 Professional Services	529	-	-	-
34-00 Other Contractual Services	6,694	16,684	26,550	36,550
40-00 Travel and Per Diem	85	-	2,500	2,500
42-00 Freight & Postage	-	-	1,000	1,000
43-00 Utility Services	8,058	8,989	9,000	10,000
44-00 Rentals and Leases	-	-	4,000	4,000
44-01 Rentals and Leases - Financing (Principal)	58,692	45,372	93,444	104,060
44-03 Rentals and Leases - Financing (Interest)	4,471	3,044	2,051	9,669
46-00 Repairs and Maintenance	47,021	38,656	42,000	61,436
46-16 Repairs and Maintenance - 17/92-SR436 Maint	165,929	173,393	225,372	278,270
49-00 Other Current Charges	122	277	200	200
51-00 Office Supplies	271	738	2,500	3,000
52-00 Operating Supplies	43,607	43,448	72,600	82,000
52-10 Software	895	-	-	-
53-00 Road Material and Supplies	1,320	-	5,000	7,500
53-01 Traffic Signage and Striping	6,927	9,670	14,000	19,000
54-00 Publications, Subscriptions, & Memberships	30	30	660	660
55-00 Training	1,988	1,105	11,500	11,500
56-00 Small Tools and Minor Equipment	6,196	14,471	16,500	12,600
57-00 Construction Material Disposal	13,101	13,040	16,000	25,000
Total Operating Expenses	365,936	368,917	544,877	668,945
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	1,155,335	1,176,112	1,455,555	1,702,899

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
21/28	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 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	160,693	168,156	173,584	181,523
12↔ Regular Salaries and Wages-Miscellaneous Pays	16,958	19,408	12,272	12,391
14-00 Overtime	6,221	7,233	3,500	3,500
21-00 FICA Taxes	13,645	14,519	14,486	15,102
22-05 Retirement Contribution - (401A)	18,387	19,475	18,708	19,502
23-00 Health Insurance	44,908	46,158	43,827	49,218
23-01 Disability Insurance	382	317	477	498
23-03 Life Insurance	86	105	197	200
24-00 Workers' Compensation	2,634	2,538	2,421	2,443
25-00 Unemployment Compensation	138	-	-	-
26-00 Matched Annuity (457 Plan)	6,118	6,549	6,943	7,261
28-00 Gift Cards/Service Awards	150	650	150	150
Total Personal Services	270,320	285,108	276,565	291,788
OPERATING EXPENSES				
34-00 Other Contractual Services	2,728	2,808	3,000	3,500
40-00 Travel and Per Diem	-	250	2,000	1,000
43-00 Utility Services	-	538	-	-
44-01 Rentals and Leases - Financing (Principal)	-	-	-	-
44-03 Rentals and Leases - Financing (Interest)	-	-	-	-
46-00 Repairs and Maintenance	2,835	3,585	4,300	4,250
49-00 Other Current Charges	50	-	-	-
52-00 Operating Supplies	7,319	8,339	8,790	9,790
54-00 Publications, Subscriptions, & Memberships	-	-	100	100
55-00 Training	-	110	1,250	500
56-00 Small Tools and Minor Equipment	3,758	1,666	3,000	3,750
57-00 Construction Material Disposal	366	302	2,000	2,000
Total Operating Expenses	17,056	17,598	24,440	24,890
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	287,376	302,706	301,005	316,678

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
14/21	Facilities Maintenance Technician/II*	1	1	2
18	Lead Facilities Custodian	-	-	1
4	Facilities Custodian**	3	3	2
		4	4	5
	Full-Time	4	4	5
	Part-Time	-	-	-
	Total FTE's			5

* Position added in FY24 budget.

** One position reclassified to Lead Facilities Custodian in FY24 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: City Facilities (0722)
Program: Other General Government (519)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	117,024	131,907	146,125	196,712
12-↔ Regular Salaries and Wages-Miscellaneous Pays	359	611	674	711
14-00 Overtime	9,100	6,704	1,000	1,000
21-00 FICA Taxes	9,269	10,003	11,307	15,179
22-05 Retirement Contribution - (401A)	12,648	13,922	14,712	19,771
23-00 Health Insurance	49,909	46,856	58,436	65,624
23-01 Disability Insurance	229	236	401	540
23-03 Life Insurance	67	92	195	262
24-00 Workers' Compensation	2,864	2,793	2,852	3,186
26-00 Matched Annuity (457 Plan)	3,740	3,961	4,497	4,741
28-00 Gift Cards/Service Awards	200	200	200	250
Total Personal Services	205,409	217,285	240,399	307,976
OPERATING EXPENSES				
31-00 Professional Services	1,500	2,630	2,500	2,500
34-00 Other Contractual Services	7,194	7,660	8,000	10,000
40-00 Travel and Per Diem	-	-	500	500
42-00 Freight & Postage	-	-	500	500
43-00 Utility Services	66,869	69,820	82,000	82,000
44-00 Rentals and Leases	615	4,863	5,000	5,000
44-01 Rentals and Leases - Financing (Principal)	-	-	6,865	99,193
44-03 Rentals and Leases - Financing (Interest)	-	-	-	1,519
46-00 Repairs and Maintenance	256,593	336,440	195,000	165,000
47-00 Printing and Binding	-	-	-	-
49-00 Other Current Charges	75	668	75	75
51-00 Office Supplies	-	826	1,000	750
52-00 Operating Supplies	7,584	12,214	15,000	18,000
52.01 Janitorial Supplies	21,988	36,110	28,000	30,000
54-00 Publications, Subscriptions & Memberships	-	268	1,000	1,000
55-00 Training	2,000	40	1,500	1,500
56-00 Small Tools and Minor Equipment	9,434	16,876	20,000	20,000
Total Operating Expenses	373,852	488,415	366,940	437,537
CAPITAL OUTLAY TOTAL	63,863	8,000	139,000	-
DIVISION TOTAL	643,124	713,700	746,339	745,513

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>
63-24	Various ADA Transition Plan Improvements	PW2410	(R)	<u>161,100</u>
	Total			<u><u>161,100</u></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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
OPERATING EXPENSES				
31-00 Professional Services	2,905	516	500	500
34-00 Other Contractual Services	-	-	-	-
43-00 Utility Services	224,750	236,140	236,000	250,000
46-00 Repairs and Maintenance	132,122	208,644	263,118	354,127
53-00 Road Material and Supplies	21,003	27,406	44,196	48,013
53-01 Traffic Signage and Striping	15,207	39,059	106,240	95,710
Total Operating Expenses	395,987	511,765	650,054	748,350
CAPITAL OUTLAY TOTAL	53,883	-	253,000	161,100
DIVISION TOTAL	449,870	511,765	903,054	909,450

Fund: Stormwater Utility
Division: Stormwater
Program: Stormwater Management

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
217	Deputy Public Works Director/City Engineer	1	-	-
62	Public Works Divisions Director	-	1	1
46	Natural Resources Officer	1	1	1
27	Lead Stormwater Technician	1	1	1
21/26	Lake Management Technician I/II	2	2	2
22	Stormwater Heavy Equipment Operator	1	1	1
11/15	Stormwater Maintenance Worker/Technician	3	3	3
	Total	9	9	9
	Full-Time	9	9	9
	Part-Time	-	-	-
	Total FTE's			9

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
63-40	Lake Jesup Nitrogen Removal Projects (Design)	PW2213 (AN)	100,000
63-40	Storm Pipe Rehabilitation	PW2408 (R)	300,000
63-24	Boat Launch (Secret Lake)	PW2202 (AN)	100,000
63-24	Sunset Park Boat Launch	PW2312 (AN)	100,000
	Total		600,000

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	562,657	583,497	636,980	698,842
12-↔ Regular Salaries and Wages-Miscellaneous Pays	16,015	16,776	15,025	15,893
14-00 Overtime	5,394	8,605	3,000	3,000
21-00 FICA Taxes	44,400	45,817	50,108	54,907
22-01 Retirement Contribution - State Plan (FRS)	5,299	6,052	5,865	6,698
22-05 Retirement Contribution - (401A)	53,060	55,291	59,777	65,760
23-00 Health Insurance	109,242	109,791	137,568	143,553
23-01 Disability Insurance	1,242	877	1,749	1,919
23-02 Supplemental Pay - Health Insurance Waiver	484	2,198	1,600	2,800
23-03 Life Insurance	247	302	640	686
24-00 Workers' Compensation	32,703	34,626	33,871	33,920
25-00 Unemployment Compensation	1,498	-	-	-
26-00 Matched Annuity (457 Plan)	15,773	14,587	15,746	11,773
28-00 Gift Cards/Service Awards	450	1,233	537	537
Total Personal Services	848,464	879,652	962,466	1,040,288
OPERATING EXPENSES				
31-00 Professional Services	145,624	99,476	63,000	63,000
34-00 Other Contractual Services	93,945	16,065	62,356	67,356
40-00 Travel and Per Diem	130	-	8,500	8,500
42-00 Freight & Postage	-	-	2,300	2,300
43-00 Utility Services	37,895	37,383	50,000	60,000
44-00 Rentals and Leases	-	-	7,500	7,500
44-01 Rentals and Leases - Financing (Principal)	112,104	114,716	60,008	55,974
44-03 Rentals and Leases - Financing (Interest)	8,030	5,418	1,225	3,875
46-00 Repairs and Maintenance	40,900	121,601	159,299	298,485
46-51 IT Repairs and Maintenance	2,000	2,000	2,000	2,000
47-00 Printing and Binding	-	103	2,900	2,900
48-00 Promotional Activities	4,000	4,090	7,250	7,500
49-00 Other Current Charges and Obligations	1,892	2,645	3,309	3,400
51-00 Office Supplies	53	260	900	900
52-00 Operating Supplies	108,909	144,168	202,215	278,540
54-00 Publications, Subscriptions, & Memberships	950	1,174	2,350	2,350
55-00 Training	1,602	1,657	9,500	8,600
56-00 Small Tools and Minor Equipment	5,627	11,783	15,280	10,480
Total Operating Expenses	563,661	562,539	659,892	883,660
CAPITAL OUTLAY TOTAL	666,175	141,520	200,000	600,000
DIVISION TOTAL	2,078,300	1,583,711	1,822,358	2,523,948

Fund: Multi Modal Impact Fee Trust
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: Multi Modal Impact Fee Trust
Division: Engineering
Programs: Road & Street Facilities

(111)
(0710)
(541)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
CAPITAL OUTLAY TOTAL	-	101,655	-	-
DIVISION TOTAL	<u>-</u>	<u>101,655</u>	<u>-</u>	<u>-</u>

Fund: Infrastructure Sales Surtax
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.		<u>-</u>
	Total		<u><u>-</u></u>

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
CAPITAL OUTLAY TOTAL	1,092,800	1,320,881	2,274,409	-
DIVISION TOTAL	<u>1,092,800</u>	<u>1,320,881</u>	<u>2,274,409</u>	<u>-</u>

Fund: Tree 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>
	No Capital Outlay planned.		-
	Total		- =====

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
OPERATING EXPENSES (541)				
46-15 Tree Replacement	16,228	19,249	30,000	30,000
46-18 Adopt-A-Tree Program	10,350	8,200	25,000	20,000
Total Operating Expenses	26,578	27,449	55,000	50,000
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	26,578	27,449	55,000	50,000

Fund: Summerset Wall
Division: Engineering
Program: Other Physical Environment

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: Summerset Wall
Division: Engineering
Program: Other Physical Environment

(117)
 (0710)
 (539)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
OPERATING EXPENSES (539)				
46-00 Repairs and Maintenance	-	2,106	-	-
Total Operating Expenses	-	2,106	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	-	2,106	-	-

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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
OPERATING EXPENSES				
31-00 Professional Services	143	-	200	-
34-00 Other Contractual Services	1,718,842	1,858,399	2,065,352	2,171,174
47-00 Printing and Binding	-	-	-	-
Total Operating Expenses	<u>1,718,985</u>	<u>1,858,399</u>	<u>2,065,552</u>	<u>2,171,174</u>
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	<u>1,718,985</u>	<u>1,858,399</u>	<u>2,065,552</u>	<u>2,171,174</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)

Division/Detail	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
OPERATING EXPENSES				
31-00 Professional Services	211	194	35,300	300
42-00 Freight & Postage	-	-	3,000	100
43-00 Utility Services	46,115	48,876	57,867	60,588
44-00 Rentals and Leases	332,256	314,895	279,548	372,835
46-00 Repairs and Maintenance	30,712	-	30,000	15,000
47-00 Printing and Binding	-	-	3,000	100
49-00 Other Current Charges and Obligations*	-	86,306	40,000	111,042
Total Operating Expenses	409,294	450,271	448,715	559,965
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	409,294	450,271	448,715	559,965

Fund: American Rescue Plan Act
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: American Rescue Plan Act
Division: Parks Maintenance
Program: Parks & Recreation

(124)
(0410)
(572)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
CAPITAL OUTLAY TOTAL	-	105,019	-	-
DIVISION TOTAL	<u>-</u>	<u>105,019</u>	<u>-</u>	<u>-</u>

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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
CAPITAL OUTLAY TOTAL	34,576	-	-	-
DIVISION TOTAL	<u>34,576</u>	<u>-</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>
	No Capital Outlay planned.		-
	Total		<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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
CAPITAL OUTLAY TOTAL	-	28,851	189,401	-
DIVISION TOTAL	<u>-</u>	<u>28,851</u>	<u>189,401</u>	<u>-</u>

Fund: Equipment Replacement
Division: City Facilities
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>
67-35	Chiller Replacement City Hall and PW&U	002401	(R)	332,128
67-35	Generator Replacement PW&U and City Hall	002401	(R)	<u>350,000</u>
	Total			<u><u>682,128</u></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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
CAPITAL OUTLAY TOTAL	-	-	20,000	682,128
DIVISION TOTAL	-	-	20,000	682,128

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>-</u></u>

Fund: Equipment Replacement
Division: Stormwater
Programs: Stormwater Management

(302)
(0740)
(538)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
CAPITAL OUTLAY TOTAL	15,700	-	-	-
DIVISION TOTAL	<u>15,700</u>	<u>-</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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
CAPITAL OUTLAY TOTAL	1,166,036	934,509	-	-
DIVISION TOTAL	<u>1,166,036</u>	<u>934,509</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>
	No Capital Outlay planned.		-
	Total		- <hr/> <hr/>

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

(307)
(0410)
(572)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
OPERATING EXPENSES (572)				
31-00 Professional Services	-	2,171	-	-
Total Operating Expenses	-	2,171	-	-
CAPITAL OUTLAY TOTAL	550,492	4,863,256	9,058,092	-
DIVISION TOTAL	550,492	4,865,427	9,058,092	-

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
14	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>
	No Capital Outlay planned.		<u>-</u>
	Total		<u>-</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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	29,132	45,805	48,553	51,007
12-↔ Regular Salaries and Wages-Miscellaneous Pays	-	-	-	-
14-00 Overtime	13	67	500	500
16-↔ Comp Absences	1,368	4,152	-	-
21-00 FICA Taxes	2,350	3,792	3,753	3,940
22-05 Retirement Contribution - (401A)	2,915	4,587	4,905	5,151
23-00 Health Insurance	1,325	-	-	-
23-01 Disability Insurance	61	89	133	140
23-02 Supplemental Pay - Health Insurance Waiver	86	1,207	1,200	1,200
23-03 Life Insurance	16	33	65	67
24-00 Workers' Compensation	35	42	38	45
25-00 Unemployment Compensation	1,177	1,832	-	-
26-00 Matched Annuity (457 Plan)	1,006	-	1,942	2,040
28-00 Gift Cards/Service Awards	-	50	50	50
Total Personal Services	39,484	61,656	61,139	64,140
OPERATING EXPENSES				
34-00 Contractual Services	-	-	-	-
40-00 Travel and Per Diem	-	-	500	500
46-00 Repairs and Maintenance	2,723	1,693	2,500	4,000
47-00 Printing and Binding	-	-	-	-
51-00 Office Supplies	35	-	500	250
52-00 Operating Supplies	1,505	2,899	4,200	3,000
55-00 Training	-	-	650	650
56-00 Small Tools and Minor Equipment	532	500	1,600	2,000
Total Operating Expenses	4,795	5,092	9,950	10,400
CAPITAL OUTLAY TOTAL	-	-	50,000	-
DIVISION TOTAL	44,279	66,748	121,089	74,540

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
304	Public Works Director	1	-	-
68	Public Works & Utilities Director	-	1	1
217	Assistant Public Works Director/Utility Manager	1	-	-
62	Utility Divisions Director	-	1	1
46/52	Utility Engineer I/II	1	1	1
138	Management Analyst - PW	1	-	-
39	Public Works & Utilities Business Analyst	-	1	1
15	Utility Line Locator	1	-	-
23	Utility Support Specialist	-	1	1
23	Senior Staff Assistant	-	-	1
125	Staff Assistant II*	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 Senior Staff Assistant in FY23 Department reorg.

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 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	139,765	177,252	151,979	157,796
12-01 Regular Salaries and Wages	466,494	491,387	530,285	490,547
12↔ Regular Salaries and Wages-Miscellaneous Pays	4,984	3,811	5,086	321
14-00 Overtime	5,207	7,182	5,000	5,000
16↔ Comp Absences	5,058	(9,331)	-	-
21-00 FICA Taxes	46,006	51,279	52,965	50,005
22-05 Retirement Contribution - (401A)	63,645	70,719	71,447	68,159
23-00 Health Insurance	105,405	101,340	112,002	76,561
23-01 Disability Insurance	1,263	983	1,874	1,780
23-02 Supplemental Pay - Health Insurance Waiver	410	410	400	2,800
23-03 Life Insurance	224	260	525	468
24-00 Workers' Compensation	8,166	9,477	9,799	10,211
26-00 Matched Annuity (457 Plan)	18,904	19,356	23,494	20,961
28-00 Gift Cards/Service Awards	550	634	400	350
Total Personal Services	866,081	924,759	965,256	884,959
OPERATING EXPENSES				
31-00 Professional Services	-	-	-	-
34-00 Other Contractual Services	-	8,089	-	-
40-00 Travel and Per Diem	22	96	3,250	3,250
41-00 Communications	-	-	-	-
42-00 Freight & Postage	-	-	200	200
43-00 Utility Services	6,181	6,494	6,600	6,600
46-00 Repairs and Maintenance	2,301	5,658	8,250	3,250
47-00 Printing and Binding	-	617	700	700
48-00 Promotional Activities	-	-	-	-
49-00 Other Current Charges and Obligations	89	1,544	500	1,300
51-00 Office Supplies	467	1,039	2,000	2,000
52-00 Operating Supplies	805	1,675	1,250	1,250
54-00 Publications, Subscriptions, & Memberships	5,035	8,131	7,500	8,000
55-00 Training	1,530	2,823	4,900	4,900
56-00 Small Tools and Minor Equipment	302	6,464	1,000	1,000
Total Operating Expenses	16,732	42,630	36,150	32,450
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	882,813	967,389	1,001,406	917,409

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
45	Distribution & Collection Superintendent	1	1	1
36	Cross Connection Control Supervisor	1	1	1
27	Lead Utility Technician	1	1	1
32	Distribution and Collection Field Supervisor*	-	-	1
12/17	Staff Assistant I/II**	-	-	1
27	Lead Utility Line Locator***	-	-	1
22	Utility Heavy Equipment Operator	1	1	1
15	Utility Line Locator	-	1	1
22	Utility Specialized Equipment Operator	1	1	1
137	Utility Projects Coordinator****	1	1	-
38	Utility Projects Supervisor	-	-	1
12	Cross Connection Control Technician	1	1	1
11/15/18	Utility Service Worker/Utility Technician I/Utility Technician II*****	9	9	-
15/18/20/22	Utility Technician Trainee/Utility Technician I-IV	-	-	8
	Total	16	17	19
	Full-Time	16	17	19
	Part-Time	-	-	-
	Total FTE's			19

- * Position reclassified from Lead Utility Technician in FY24 budget.
- ** Position added in FY23 Department reorg.
- *** Position added in FY23 department reorg.
- **** Position reclassified to Utility Projects Supervisor in FY24 budget.
- ***** One position reclassified to Lead Utility Technician in FY23 department reorg.
- ***** Position reclassified to Utility Technician Trainee/Utility Technician I-IV in FY24 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-22	Flatbed w/ Rolloff	002402	(R)	200,000
67-22	Pickup	002402	(R)	45,000
67-35	Cable Locator	002401	(AN)	7,000
67-35	Cues Truck Replacement Computer	002401	(R)	7,500
67-22	Transit Van	002402	(AN)	31,000
	Total			290,500

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	671,156	722,300	829,438	932,323
12-↔ Regular Salaries and Wages-Miscellaneous Pays	26,631	20,986	23,200	23,929
14-00 Overtime	7,821	15,342	30,000	30,000
16-↔ Comp Absences	7,051	2,504	-	-
21-00 FICA Taxes	52,795	56,055	67,522	75,448
22-01 Retirement Contribution - State Plan (FRS)	9,058	12,697	12,878	13,498
22-05 Retirement Contribution - (401A)	63,879	68,692	81,022	91,075
23-00 Health Insurance	165,470	197,909	233,744	311,714
23-01 Disability Insurance	1,509	1,212	2,278	2,560
23-02 Supplemental Pay - Health Insurance Waiver	1,207	1,114	1,200	-
23-03 Life Insurance	372	461	998	1,103
24-00 Workers' Compensation	10,711	10,052	10,273	12,020
25-00 Unemployment Compensation	-	-	-	-
26-00 Matched Annuity (457 Plan)	19,467	19,142	20,677	21,042
27-00 Pension Expense	-	-	-	-
28-00 Gift Cards/Service Awards	1,100	1,150	850	950
Total Personal Services	1,038,227	1,129,616	1,314,080	1,515,662
OPERATING EXPENSES				
31-00 Professional Services	90,927	92,290	125,000	125,000
34-00 Other Contractual Services	8,640	9,043	12,000	12,000
40-00 Travel and Per Diem	4,207	2,157	4,000	6,000
42-00 Freight & Postage	26	40	500	500
43-00 Utility Services	16,548	16,387	25,000	25,000
43-02 Landfill Disposal	12,179	8,151	15,000	18,000
44-00 Rentals and Leases	-	3,839	4,000	4,000
44-01 Rentals and Leases - Financing (Principal)	-	-	17,312	17,691
44-03 Rentals and Leases - Financing (Interest)	2,706	1,746	766	387
46-00 Repairs and Maintenance	29,676	26,656	30,000	34,136
46-01 Repairs and Maintenance/Water	176,546	195,326	172,500	172,500
46-02 Repairs and Maintenance/Equipment	33,239	28,950	35,000	35,000
46-03 Repairs and Maintenance/Sewer	94,615	34,054	107,500	107,500
46.05 Repairs and Maintenance/Emergency	2,980	-	185,000	185,000
46-08 Repairs and Maintenance/Reuse	14,026	15,516	15,000	15,000
47-00 Printing and Binding	-	253	1,000	1,000
49-00 Other Current Charges and Obligations	1,327	670	2,000	2,000
51-00 Office Supplies	548	1,266	1,500	1,500
52-01 Operating Supplies/Water	14,201	19,316	20,000	20,000
52-02 Operating Supplies/Sewer	10,061	10,651	10,000	10,000
52-03 Operating Supplies/Distribution	35,320	59,905	55,180	55,000
53-00 Road Material and Supplies	5,996	6,760	10,000	20,000
54-00 Publications, Subscriptions, & Memberships	60	347	500	500
55-00 Training	4,785	3,160	5,000	5,000
56-00 Small Tools and Minor Equipment	13,119	18,892	20,000	20,000
Total Operating Expenses	571,732	555,375	873,758	892,714
CAPITAL OUTLAY TOTAL	-	-	195,539	290,500
DIVISION TOTAL	1,609,959	1,684,991	2,383,377	2,698,876

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
43	Lift Station Superintendent	1	1	1
27	Lead Lift Station Technician*	1	2	1
14/19/22	Lift Station Service Worker/Lift Station Technician/Lift Station Technician II	3	3	4
	Total	5	6	6
	Full-Time	5	6	6
	Part-Time	-	-	-
	Total FTE's			6

* One position reclassified to Lift Station Service Worker/Lift Station Technician/Lift Station Technician II in FY24 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
67-22	Vac-Con	002402 (R)	400,000
	Total		400,000

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	252,575	280,102	341,321	340,323
12-↔ Regular Salaries and Wages-Miscellaneous Pays	14,902	23,777	13,226	12,000
14-00 Overtime	12,789	23,764	8,000	8,000
16-↔ Comp Absences	10,753	9,780	-	-
21-00 FICA Taxes	20,623	24,345	27,735	27,565
22-01 Retirement Contribution - State Plan (FRS)	28,070	32,269	27,599	17,133
22-05 Retirement Contribution - (401A)	11,813	15,148	21,083	26,821
23-00 Health Insurance	62,331	61,900	87,654	98,436
23-01 Disability Insurance	568	516	937	935
23-03 Life Insurance	120	152	364	358
24-00 Workers' Compensation	3,958	3,907	4,227	4,388
25-00 Unemployment Compensation	138	-	-	-
26-00 Matched Annuity (457 Plan)	9,519	10,669	10,724	8,871
28-00 Gift Cards/Service Awards	275	200	300	300
Total Personal Services	428,434	486,529	543,170	545,130
OPERATING EXPENSES				
31-00 Professional Services	44,689	16,072	35,000	35,000
34-00 Other Contractual Services	2,300	5,792	6,000	6,000
40-00 Travel and Per Diem	-	-	2,000	2,000
42-00 Freight & Postage	309	205	750	750
43-00 Utility Services	141,357	151,550	185,000	200,000
43-02 Landfill Disposal	-	-	500	500
44-00 Rentals and Leases	-	-	2,000	2,000
44-01 Rentals and Leases - Financing (Principal)	-	-	175,248	181,223
44-03 Rentals and Leases - Financing (Interest)	23,523	17,935	12,156	6,180
46-02 Repairs and Maintenance/Equipment	13,192	12,307	25,000	40,000
46-05 Repairs and Maintenance/Emergency	-	-	25,000	25,000
46-13 Repairs and Maintenance/Lift Stations	77,837	112,554	95,000	112,000
47-00 Printing and Binding	-	202	150	150
49-00 Other Current Charges and Obligations	668	357	1,000	1,000
51-00 Office Supplies	-	142	250	250
52.04 Operating Supplies/Lift Stations	11,458	35,248	25,000	40,000
54-00 Publications, Subscriptions, & Memberships	60	60	250	250
55-00 Training	-	1,170	2,500	2,500
56-00 Small Tools and Minor Equipment	6,955	7,307	20,000	20,000
Total Operating Expenses	322,348	360,901	612,804	674,803
CAPITAL OUTLAY TOTAL	-	-	38,614	400,000
DIVISION TOTAL	750,782	847,430	1,194,588	1,619,933

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
43	Water Reclamation Superintendent	1	1	1
28-36	Utility Plant Operations Specialist I-V*	-	-	1
35	Environmental Coordinator	1	1	1
25-34	Utility Plant Operator I-VIII	5	5	5
	Total	<u>7</u>	<u>7</u>	<u>8</u>
	Full-Time	7	7	8
	Part-Time	-	-	-
	Total FTE's			8

* Position reassigned from Water production in FY24 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
68-01	Intangible/Iron Bridge	002401	(R)	1,301,971
67-22	Hybrid Escape	002402	(R)	30,000
	Total			<u>1,331,971</u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	354,741	383,525	400,566	464,566
12↔ Regular Salaries and Wages-Misc- Pays	12,558	12,852	17,056	17,112
14-00 Overtime	16,058	15,987	12,000	12,000
16↔ Comp Absences	7,193	5,060	-	-
21-00 FICA Taxes	29,229	31,263	32,866	37,766
22-01 Retirement Contribution - State Plan (FRS)	10,377	10,948	10,990	11,523
22-05 Retirement Contribution - (401A)	32,366	35,293	36,864	43,061
23-00 Health Insurance	63,577	70,307	73,045	114,842
23-01 Disability Insurance	786	706	1,100	1,276
23-02 Supplemental Pay - Health Insurance Waiver	1,693	1,721	2,400	1,200
23-03 Life Insurance	185	234	447	511
24-00 Workers' Compensation	7,777	7,478	6,521	6,962
26-00 Matched Annuity (457 Plan)	8,463	8,786	10,084	12,317
27-00 Pension Expense	-	-	-	-
28-00 Gift Cards/Service Awards	325	1,000	325	375
Total Personal Services	545,328	585,160	604,264	723,511
OPERATING EXPENSES				
31-00 Professional Services	50,336	7,883	75,000	75,000
34-00 Other Contractual Services	23,240	21,406	75,000	50,000
34-03 Operation & Maint-Charges-Iron Bridge	1,425,987	1,510,367	1,620,000	1,760,000
34-04 O&M Chgs - SSNOCWTA	1,215,950	1,318,245	1,350,000	1,354,000
40-00 Travel and Per Diem	703	1,790	5,000	4,000
42-00 Freight & Postage	26	229	500	500
43-00 Utility Services	108,966	122,287	150,000	150,000
44-00 Rentals and Leases	-	-	3,500	3,500
46-00 Repairs and Maintenance	300,004	134,053	185,000	236,217
46-01 Sand & Grit Grant	-	-	-	-
47-00 Printing and Binding	-	35	1,500	1,500
48.00 Promotional Activities	-	1,825	2,000	2,000
49-00 Other Current Charges and Obligations	908	365	1,500	6,500
49-03 Oil & Grease Incentive Program	6,393	-	45,000	30,000
51-00 Office Supplies	350	221	1,500	1,500
52-00 Operating Supplies	63,582	77,290	105,000	115,000
54-00 Publications, Subscriptions, & Memberships	30	30	1,000	500
55-00 Training	1,526	2,089	4,000	4,000
56-00 Small Tools and Minor Equipment	17,502	13,658	30,000	25,000
Total Operating Expenses	3,215,503	3,211,773	3,655,500	3,819,217
CAPITAL OUTLAY TOTAL	-	-	849,000	1,331,971
DIVISION TOTAL	3,760,831	3,796,933	5,108,764	5,874,699

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
43	Water Production Superintendent	1	1	1
21/25	Environmental Analyst I/II	1	1	1
25-34	Utility Plant Operator I-VIII*	5	4	3
38	Chief Water Plant Operator	-	1	1
28-36	Utility Plant Operations Specialist I-V	1	1	1
	Total	8	8	7
	Full-Time	8	8	7
	Part-Time	-	-	-
	Total FTE's			7

* Position reassigned to Water Reclamation in FY24 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 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	371,170	411,956	449,181	432,010
12↔ Regular Salaries and Wages-Miscellaneous Pays	28,113	27,927	26,000	26,000
14-00 Overtime	12,315	20,653	15,000	15,000
16↔ Comp Absences	(9,379)	8,852	-	-
21-00 FICA Taxes	30,199	34,212	37,499	36,185
22-05 Retirement Contribution - (401A)	41,151	46,054	49,018	47,301
23-00 Health Insurance	101,012	91,997	102,263	98,436
23-01 Disability Insurance	781	664	1,234	1,186
23-02 Supplemental Pay - Health Insurance Waiver	-	1,686	1,200	1,200
23-03 Life Insurance	193	247	500	452
24-00 Workers' Compensation	8,373	8,168	7,312	6,474
26-00 Matched Annuity (457 Plan)	9,530	10,254	10,959	11,721
28-00 Gift Cards/Service Awards	300	450	400	350
Total Personal Services	593,757	663,120	700,566	676,315
OPERATING EXPENSES				
31-00 Professional Services	90,610	25,471	75,000	150,000
34-00 Other Contractual Services	109,369	14,926	30,000	33,850
40-00 Travel and Per Diem	713	1,226	4,000	4,000
42-00 Freight & Postage	92	156	1,500	500
43-00 Utility Services	231,679	266,877	305,000	305,000
44-00 Rentals and Leases	-	500	1,000	1,000
44-01 Rentals and Leases - Financing (Principal)	-	-	-	-
44-03 Rentals and Leases - Financing (Interest)	341	172	-	-
46-00 Repairs and Maintenance	73,504	176,047	131,000	174,864
47-00 Printing and Binding	2,402	3,097	5,000	5,000
48-00 Promotional Activities	-	2,769	9,000	9,000
49-00 Other Current Charges and Obligations	8,365	6,600	9,000	9,000
51-00 Office Supplies	428	527	1,500	1,500
52-00 Operating Supplies	176,488	226,361	330,000	358,000
54-00 Publications, Subscriptions, & Memberships	130	30	250	250
55-00 Training	3,275	3,462	4,000	4,000
56-00 Small Tools and Minor Equipment	11,232	10,263	25,000	25,000
Total Operating Expenses	708,628	738,484	931,250	1,080,964
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	1,302,385	1,401,604	1,631,816	1,757,279

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>
63-40	Various Gravity Sewer Lining	PW2402	(R)	500,000
63-40	Winter Woods Force Main Replacement	PW2306	(R)	1,917,338
63-40	English Estates Water Main Replacement Phase 2	PW2307	(R)	<u>750,000</u>
	Total			<u><u>3,167,338</u></u>

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

Division/Detail	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
CAPITAL OUTLAY TOTAL	-	-	615,000	3,167,338
DIVISION TOTAL	-	-	615,000	3,167,338

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	002401	(R)	53,000
63-40	LS #77 Quintuplet Renovation	PW2308	(R)	<u>621,000</u>
	Total			<u><u>674,000</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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
CAPITAL OUTLAY TOTAL	-	-	173,000	674,000
DIVISION TOTAL	<u>-</u>	<u>-</u>	<u>173,000</u>	<u>674,000</u>

Fund: Renewal/Replacement
Division: Water Reclamation
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>
63-24	SCADA Replacement	PW2403	(R)	75,000
63-24	WRF Handrail Replacement	PW2411	(R)	61,000
63-40	WRF Improvements Phase 2	PW2405	(R)	<u>350,000</u>
	Total			<u><u>486,000</u></u>

Fund: Renewal/Replacement (402)
Division: Water Reclamation (0753)
Program: Sewer Services (535)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
CAPITAL OUTLAY TOTAL	-	-	-	486,000
DIVISION TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>486,000</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	PW2404	(R)	200,000
63-24	SCADA Replacement	PW2403	(R)	75,000
67-35	Various Pumps & Motor Replacement	002401	(R)	<u>25,000</u>
	Total			<u><u>300,000</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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
CAPITAL OUTLAY TOTAL	-	-	200,000	300,000
DIVISION TOTAL	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>300,000</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>
67-35	John Deere Mowers (3)	002402	(R)	122,000
67-35	Utility Carts (2)	002402	(R)	<u>38,000</u>
	Total			<u><u>160,000</u></u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
OPERATING EXPENSES				
44-01 Rentals and Leases - Capital Leases (Principal)	-	-	71,119	96,319
44-03 Rentals and Leases - Capital Leases (Interest)	7,040	6,821	3,795	1,653
46-00 Repairs and Maintenance	-	-	54,500	62,500
46-01 Course Maintenance	445,130	532,230	-	-
46-03 Clubhouse Maintenance	120,427	135,406	-	-
49-00 Other Current Charges	379,975	376,498	-	-
52-00 Operating Supplies	127,000	144,387	-	-
52-01 Operation Expense	82,432	82,891	-	-
56-00 Small Tools and Minor Equipment	5,000	-	-	-
Total Operating Expenses	1,167,004	1,278,233	129,414	160,472
CAPITAL OUTLAY TOTAL	-	-	98,500	160,000
DIVISION TOTAL	1,167,004	1,278,233	227,914	320,472



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APPENDIX A

**CLASSIFICATION / PAY GRADE SCHEDULE
FOR FISCAL YEAR 2024
GENERAL**

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
4	N	Facilities Custodian	\$ 32,169	\$ 40,211	\$ 48,253
5	N	Meter Service Worker	\$ 32,514	\$ 40,643	\$ 48,771
7	N	Meter Service Technician Parks Maintenance Worker	\$ 33,241	\$ 41,551	\$ 49,862
9	N	Parks Maintenance Technician Streets Maintenance Worker	\$ 34,019	\$ 42,524	\$ 51,029
10	N	Records Clerk	\$ 34,428	\$ 43,035	\$ 51,643
11	N	Customer Service Representative I Stormwater Maintenance Worker Utility Maintenance Worker	\$ 34,852	\$ 43,565	\$ 52,278
12	N	Cross Connection Control Technician Staff Assistant I Streets Maintenance Technician Traffic Sign Specialist I	\$ 35,290	\$ 44,112	\$ 52,935
13	N	Building Specialist Customer Service Representative II	\$ 35,743	\$ 44,679	\$ 53,614
14	N	Facilities Maintenance Technician I Inventory Control Specialist Lift Station Maintenance Worker	\$ 36,212	\$ 45,264	\$ 54,317
15	N	Irrigation Technician I Utility Line Locator Stormwater Maintenance Technician Utility Technician I	\$ 36,696	\$ 45,871	\$ 55,045
17	N	Staff Assistant II Customer Service Representative III	\$ 37,717	\$ 47,146	\$ 56,576
18	N	Lead Facilities Custodian Traffic Sign Specialist II Utility Technician II	\$ 38,254	\$ 47,817	\$ 57,381
19	N	Accounting Specialist Billing Specialist Lift Station Technician I	\$ 38,809	\$ 48,512	\$ 58,214

Wages may be below the minimum of the range in accordance with City policy

**CLASSIFICATION / PAY GRADE SCHEDULE
FOR FISCAL YEAR 2024
GENERAL**

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
		Recreation Specialist			
20	N	Community Service Officer Crime Scene/Property Evidence Technician Utility Technician III	\$ 39,384	\$ 49,230	\$ 59,076
21	N	Environmental Analyst I Facilities Maintenance Technician II Fleet Technician I Lake Management Technician I	\$ 39,978	\$ 49,973	\$ 59,967
22	N	Irrigation Technician II Lead Parks Maintenance Technician Lift Station Technician II Meter Service Supervisor Senior Records Clerk Stormwater Heavy Equipment Operator Utility Heavy Equipment Operator Utility Specialized Equipment Operator Utility Technician IV	\$ 40,593	\$ 50,741	\$ 60,889
23	N	Building Services Coordinator Code Compliance Coordinator Lead Streets Technician Records Coordinator Senior Staff Assistant Utility Support Specialist	\$ 41,229	\$ 51,536	\$ 61,843
25	N	Aquatics Coordinator Code Compliance Officer Environmental Analyst II Human Resources Specialist I Payroll Specialist I Procurement Specialist I Recreation Programs Coordinator Utility Plant Operator I	\$ 42,568	\$ 53,210	\$ 63,852
26	N	Lake Management Technician II Police Crime Analyst Utility Plant Operator II	\$ 43,272	\$ 54,090	\$ 64,908
27	N	Construction Inspector Lead Lift Station Technician Lead Stormwater Technician Lead Utility Line Locator Lead Utility Technician Planning Technician Utility Plant Operator III	\$ 44,000	\$ 55,000	\$ 66,000
28	N	Fleet Technician II Utility Plant Operator IV Utility Plant Operations Specialist I	\$ 44,754	\$ 55,942	\$ 67,131

Wages may be below the minimum of the range in accordance with City policy

**CLASSIFICATION / PAY GRADE SCHEDULE
FOR FISCAL YEAR 2024
GENERAL**

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
29	N	GIS Technician Human Resources Specialist II Payroll Specialist II Procurement Specialist II Support Technician I Utility Plant Operator V	\$ 45,534	\$ 56,917	\$ 68,300
30	N	Utility Plant Operator VI Utility Plant Operations Specialist II	\$ 46,340	\$ 57,925	\$ 69,510
31	N	Accreditation and Grants Coordinator Support Technician II Utility Plant Operator VII	\$ 47,174	\$ 58,968	\$ 70,762
32	N	Distribution and Collection Field Supervisor Utility Plant Operations Specialist III	\$ 48,038	\$ 60,047	\$ 72,056
33	N	Deputy City Clerk Police Administrative Services Coordinator	\$ 48,930	\$ 61,163	\$ 73,396
34	N	Utility Plant Operations Specialist IV Utility Plant Operator VIII	\$ 49,854	\$ 62,318	\$ 74,781
35	N	Accountant I Budget Accountant Environmental Coordinator Senior Code Compliance Officer	\$ 50,810	\$ 63,512	\$ 76,215
36	N	Cross Connection Control Supervisor GIS Coordinator IT Solutions Coordinator Utility Plant Operations Specialist V	\$ 51,798	\$ 64,748	\$ 77,697
37	N	Planner	\$ 52,821	\$ 66,026	\$ 79,231
38	N	Construction and Permitting Supervisor Records Supervisor Chief Water Plant Operator Crime Scene/Property Evidence Supervisor Utility Projects Supervisor	\$ 53,879	\$ 67,348	\$ 80,818
39	N	Public Works and Utilities Business Analyst	\$ 54,973	\$ 68,716	\$ 82,460
40	N	Accountant II Arts and Marketing Supervisor Senior Budget Accountant Senior GIS Coordinator	\$ 56,105	\$ 70,132	\$ 84,158
41	N	Executive Assistant to the City Manager Building Inspector I	\$ 57,277	\$ 71,596	\$ 85,915
42	E	Code Compliance Supervisor	\$ 58,488	\$ 73,110	\$ 87,732

Wages may be below the minimum of the range in accordance with City policy

**CLASSIFICATION / PAY GRADE SCHEDULE
FOR FISCAL YEAR 2024
GENERAL**

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
		Customer Service Supervisor Economic Development Planner Planner II			
43	E	Accountant III Building and Permitting Manager Lift Station Superintendent Water Production Superintendent Water Reclamation Superintendent Building Inspector II	\$ 59,742	\$ 74,677	\$ 89,613
45	E	Distribution and Collection Superintendent Parks and Facilities Superintendent Recreation Programs and Events Supervisor Streets and Stormwater Superintendent	\$ 62,380	\$ 77,975	\$ 93,570
46	E	Natural Resources Officer Utility Engineer I	\$ 63,767	\$ 79,709	\$ 95,651
48	E	Police Commander Systems Administrator Building Inspector III	\$ 66,688	\$ 83,360	\$ 100,032
50	E	Special Projects Manager	\$ 69,814	\$ 87,267	\$ 104,721
51	E	Public Works Maintenance Manager Recreation Manager	\$ 71,458	\$ 89,323	\$ 107,187
52	E	Deputy Building Official Utility Engineer II	\$ 73,159	\$ 91,449	\$ 109,738
53	E	Accounting Manager Chief Planner Human Resources Manager Procurement Manager	\$ 74,919	\$ 93,648	\$ 112,378
54	E	Police Captain	\$ 76,739	\$ 95,924	\$ 115,108
57	E	City Clerk IT Manager	\$ 82,585	\$ 103,232	\$ 123,878
59	E	Building Official City Engineer	\$ 86,827	\$ 108,533	\$ 130,240
60	E	Deputy Police Chief	\$ 89,058	\$ 111,322	\$ 133,587
62	E	Public Works Divisions Director Utilities Divisions Director	\$ 93,754	\$ 117,192	\$ 140,630
67	E	Administrative Services Director Community Development Director Finance Director	\$ 106,986	\$ 133,733	\$ 160,479
68	E	Public Works and Utilities Director Police Chief	\$ 109,913	\$ 137,391	\$ 164,869

Wages may be below the minimum of the range in accordance with City policy

**CLASSIFICATION / PAY GRADE SCHEDULE
FOR FISCAL YEAR 2024
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

Wages may be below the minimum of the range in accordance with City policy

SHARED POSITION ALLOCATION

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

Position	Total Salary	001/0210.515	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	119/221.524	401/0750.536	401/0750.536	401/0750.536	Total
		25%	75%	50%	33%	50%	75%	33%	25%	50%	25%	75%	25%	33%	50%	
Community Development Director	187,801		140,851								46,950					187,801
Chief Planner	104,025		78,019								26,006					104,025
Building and Permitting Manager	109,291	27,323										81,968				109,291
Irrigation Technician	70,662			35,331		35,331										70,662
Irrigation Technician	63,125			31,563		31,563										63,125
Irrigation Technician	44,858			22,429		22,429										44,858
City Engineer	156,819				52,273			52,273							52,273	156,819
Construction Inspector	73,987				24,662			24,662							24,662	73,987
Construction Inspector	100,546				33,515			33,515							33,515	100,546
Const & Permitting Sup	117,503				39,168			39,168							39,168	117,503
Public Works Maintenance Mgr	185,824					92,912				92,912						185,824
Streets & Stormwater Supt.	113,104					56,552				56,552						113,104
Sr. Staff Assistant	96,356					48,178			24,089				24,089			96,356
Sr. Staff Assistant	66,750						50,063						16,688			66,750
Public Works Divisions Director	156,971									78,486					78,486	156,971
	1,647,622	27,323	218,870	89,323	149,618	286,965	50,063	149,618	24,089	227,950	72,957	81,968	40,777	149,618	78,486	1,647,622

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 2024



	Fund #	Est. Fund Balance at 10/01/23	FY 2024 Budget				Projected Fund Balance at 9/30/24
			Fund Balance Increase (Decrease)				
			Revenues	Expenditures	Δ in Dollars	%	
Governmental Funds & Special Revenue Funds							
General Fund	001	\$ 11,506,735	23,596,335	24,255,968	(659,633)	-5.7%	\$ 10,847,102
Police Education	102	14,851	10,050	25,280	(15,230)	-102.6%	(379)
Parks & Recreation Impact Fee	103	274,786	15,300	-	15,300	5.6%	290,086
Law Enforcement	104/105	123,298	-	-	-	0.0%	123,298
Local Option Gas Tax	109	949,639	578,995	909,450	(330,455)	-34.8%	(2) 619,184
Stormwater Utility	110	1,425,896	2,483,093	2,842,556	(359,463)	-25.2%	(3) 1,066,433
Multi Modal Impact Fee	111	479,633	45,675	-	45,675	9.5%	525,308
Community Redevel. Agency	113	1,892,806	1,607,912	1,695,094	(87,182)	-4.6%	1,805,624
Infrastructure Surtax	114	769,509	2,436,050	1,153,524	1,282,526	166.7%	(4) 2,052,035
Tree Replacement	115	533,382	3,570	50,000	(46,430)	-8.7%	486,952
Municipal Impact Fee	116	27,021	15,015	-	15,015	55.6%	(5) 42,036
Solid Waste	118	120,021	2,387,514	2,409,892	(22,378)	-18.6%	(6) 97,643
Building Safety	119	1,359,566	1,010,323	1,249,297	(238,974)	-17.6%	(7) 1,120,592
Street Light	120	401,866	521,322	559,965	(38,643)	-9.6%	363,223
Treasury/ Justice	121/122	247,526	-	-	-	0.0%	247,526
American Rescue Plan*	124	(6,147,708)	135,936	135,936	-	0.0%	(6,147,708)
Debt Service	201	13,617	4,160,528	4,158,764	1,764	13.0%	(8) 15,381
Equip Replace	302	94,984	1,476,157	1,456,032	20,125	21.2%	(9) 115,109
PD Complex Const.	303	-	15,050	-	15,050	0.0%	15,050
Capital Improvement	305	236,977	-	-	-	0.0%	236,977
Parks Master Plan	307	742,097	62,600	-	62,600	8.4%	804,697
TOTAL		\$ 15,066,502	\$ 40,561,425	\$ 40,901,758	\$ (340,333)		\$ 14,726,169

	Fund #	Est. NLA Balance at 10/1/23	FY 2024 Budget				Projected NLA Balance at 09/30/24
			Net Liquid Assets (NLA) Increase (Decrease)				
			Revenues	Expenses	Δ in Dollars	%	
Enterprise Funds							
Water and Sewer	401	13,615,188	22,403,833	24,941,439	(2,537,606)	-18.6%	(10) 11,077,582
Renewal & Replace.	402	1,326,829	4,695,188	4,627,338	67,850	5.1%	1,394,679
W & S Capital Improv.	403	(134,257)	259,801	-	259,801	-193.5%	(11) 125,544
Golf Course Fund	405	67,237	160,000	420,472	(260,472)	-387.4%	(12) (193,235)
TOTAL		\$ 29,941,499	68,080,247	70,891,007	(2,810,760)		\$ 27,130,739

*Fund Balance is in negative due to the deferred inflows. Money held not accounted for as fund balance until obligated.

Projected Changes In Fund Balances

Fiscal Year 2024



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 2024. 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 decrease in expenditures.
- (5) Anticipated revenue with no planned spending.
- (6) Anticipated increase in expenditures.
- (7) Increased spending due to the addition of new employees.
- (8) Anticipated spending in accordance with debt schedule.
- (9) Anticipated revenue with lower planned spending.
- (10) Increased transfer from 401 fund with higher planned spending.
- (11) Anticipated revenue with no planned spending.
- (12) Decrease in fund balance due to revenues not being budgeted.



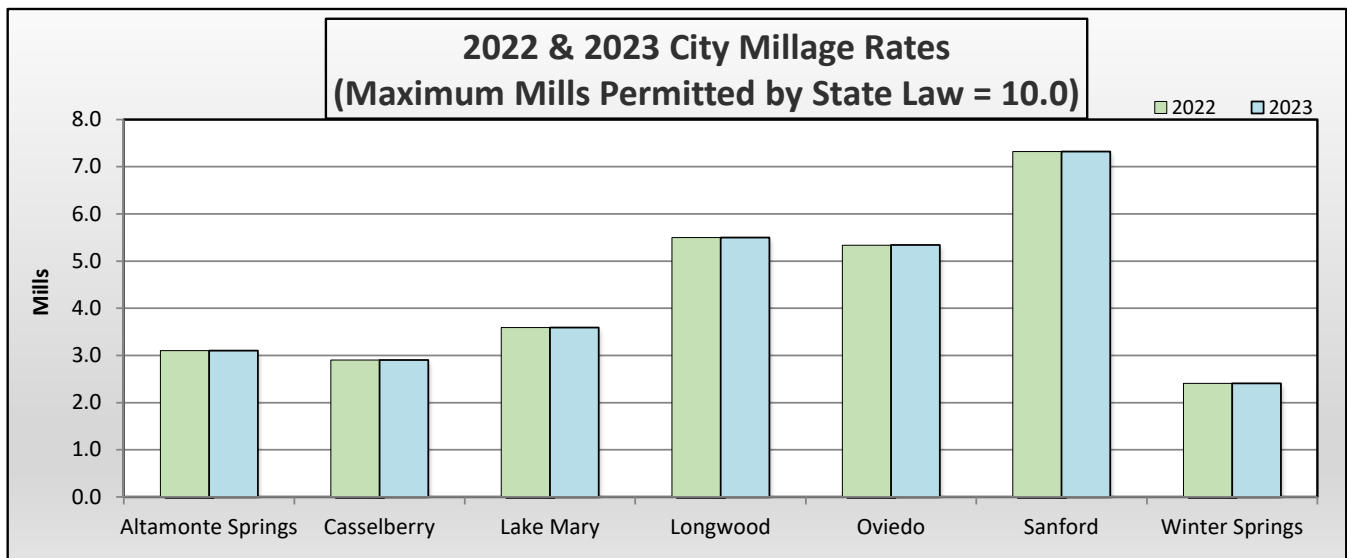
APPENDIX C

Seminole County and Municipalities Property Tax Rates

Fiscal Year
2023/2024

Local Millage Rates by Tax Year:		2018	2019	2020	2021	2022	2023
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	3.0519	3.0519	3.0519	2.9990	2.9000	2.9000
	City Bonds	-	-	-	0.23	0.6443	0.7181
	County Fire Protection District **	2.7649	2.7649	2.7649	2.7649	2.7649	2.7649
	Total	5.8168	5.8168	5.8168	5.9890	6.3092	6.3830
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	5.0970	5.1145	5.1230	5.1275	5.3350	5.3440
	City Bonds	0.1850	0.1675	0.1590	0.1545	0.1400	0.1310
	Total	5.2820	5.2820	5.2820	5.2820	5.4750	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	2.4100	2.4100	2.4100	2.4100
	City Bonds	0.0500	0.0000	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	5.2449	5.1949	5.1749	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:	2019	2020	2021	2022	2022	2023
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)	6.5690	6.1330	5.9340	5.8250	5.4600	5.3780
St. Johns River Water Management District	0.2562	0.2414	0.2287	0.2189	0.1974	0.1973



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

**Seminole County & Municipalities
Property Taxable Value Comparison**

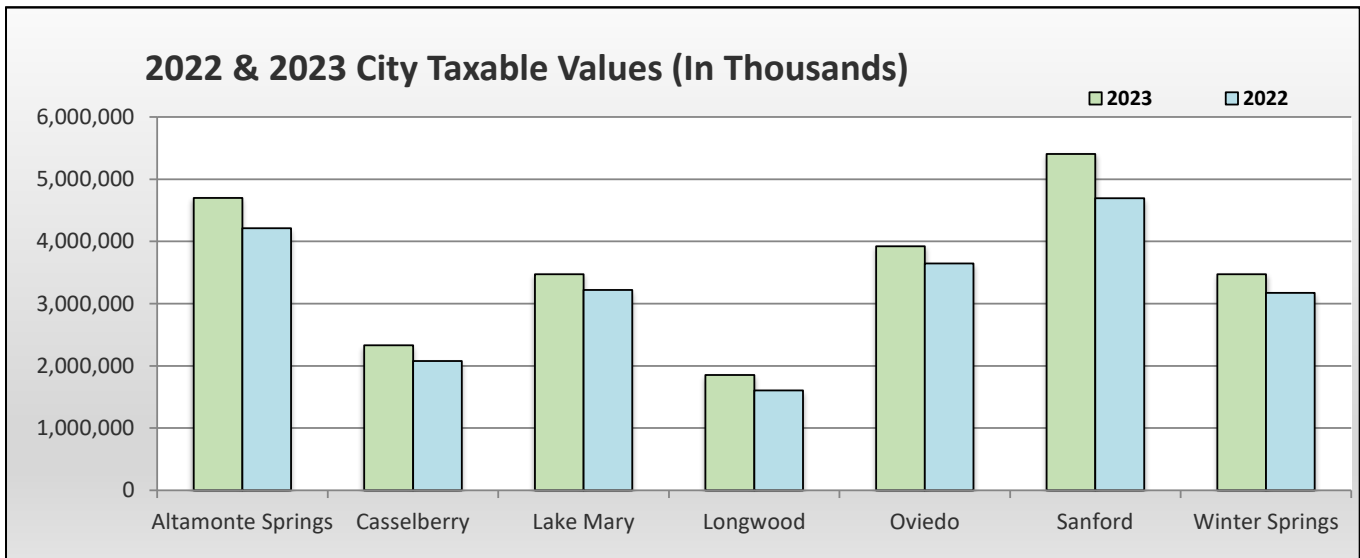
Fiscal Year
2023/2024

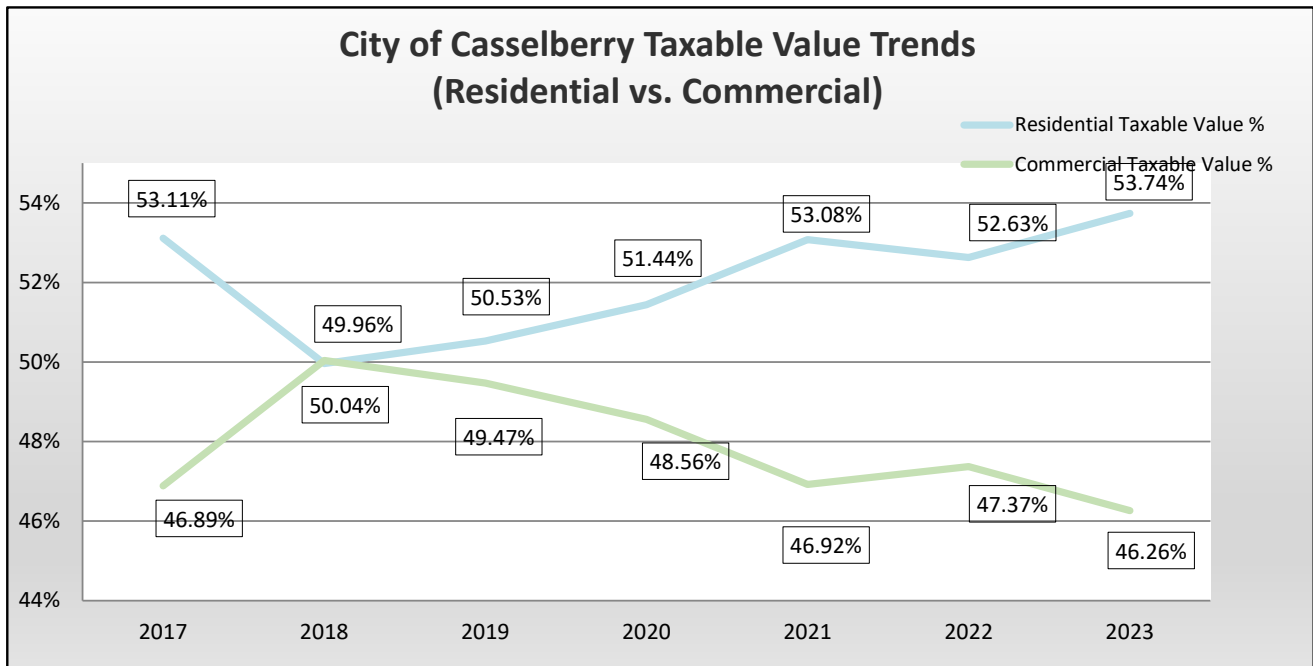
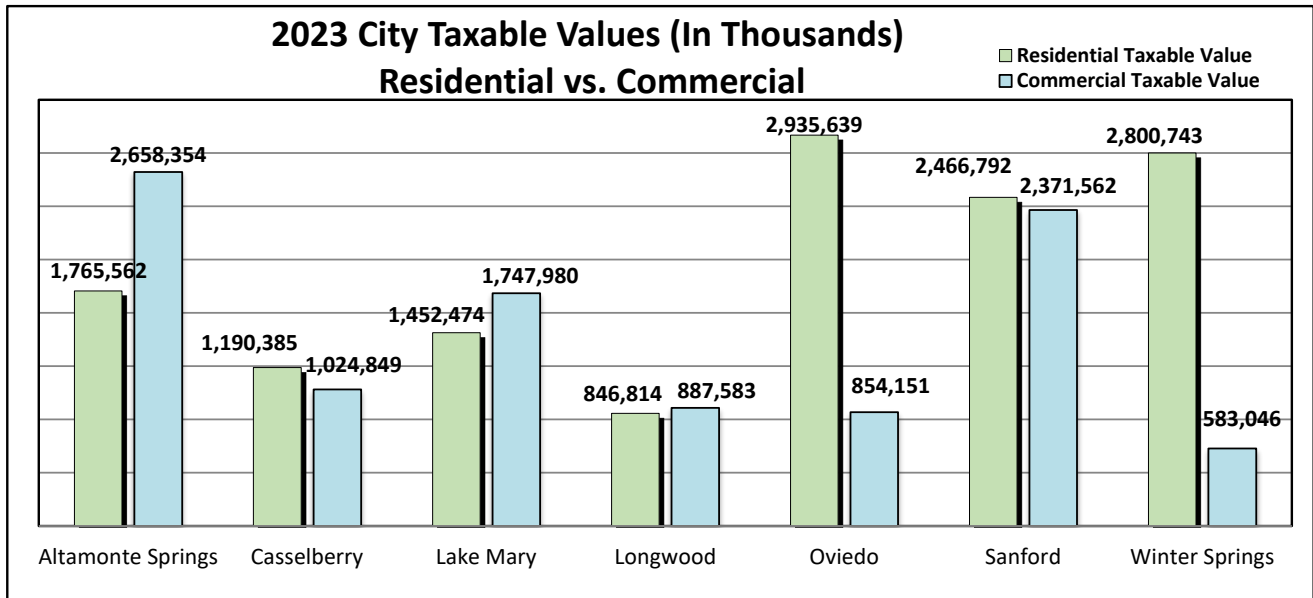
	Taxable Value * (In Thousands)		% Change in in Taxable Value	2023 Taxable Value (In Thousands)	
	2023	2022		Residential	Commercial
Altamonte Springs	4,699,843	4,211,382	11.60%	1,765,562	2,658,354
Casselberry	2,329,085	2,079,729	11.99%	1,190,385	1,024,849
Lake Mary	3,473,920	3,220,501	7.87%	1,452,474	1,747,980
Longwood	1,854,352	1,604,394	15.58%	846,814	887,583
Oviedo	3,923,158	3,644,581	7.64%	2,935,639	854,151
Sanford	5,406,083	4,693,429	15.18%	2,466,792	2,371,562
Winter Springs	3,473,638	3,171,267	9.53%	2,800,743	583,046

* 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	2023 Millage Rate	Population**	Sq. Miles	Acres	Population Density Per Acre
Altamonte Springs	3.1000	47,413	9.7	6,208	7.6374
Casselberry	2.9000	30,020	7.6	4,878	6.1542
Lake Mary	3.5895	17,333	9.9	6,336	2.7356
Longwood	5.5000	15,894	5.9	3,776	4.2092
Oviedo	5.3440	40,078	16.0	10,240	3.9139
Sanford	7.3250	63,172	27.2	17,408	3.6289
Winter Springs	2.4100	39,038	13.3	8,512	4.5862

** The population count provided is an estimate as of April 1, 2022 and is the most current data available.

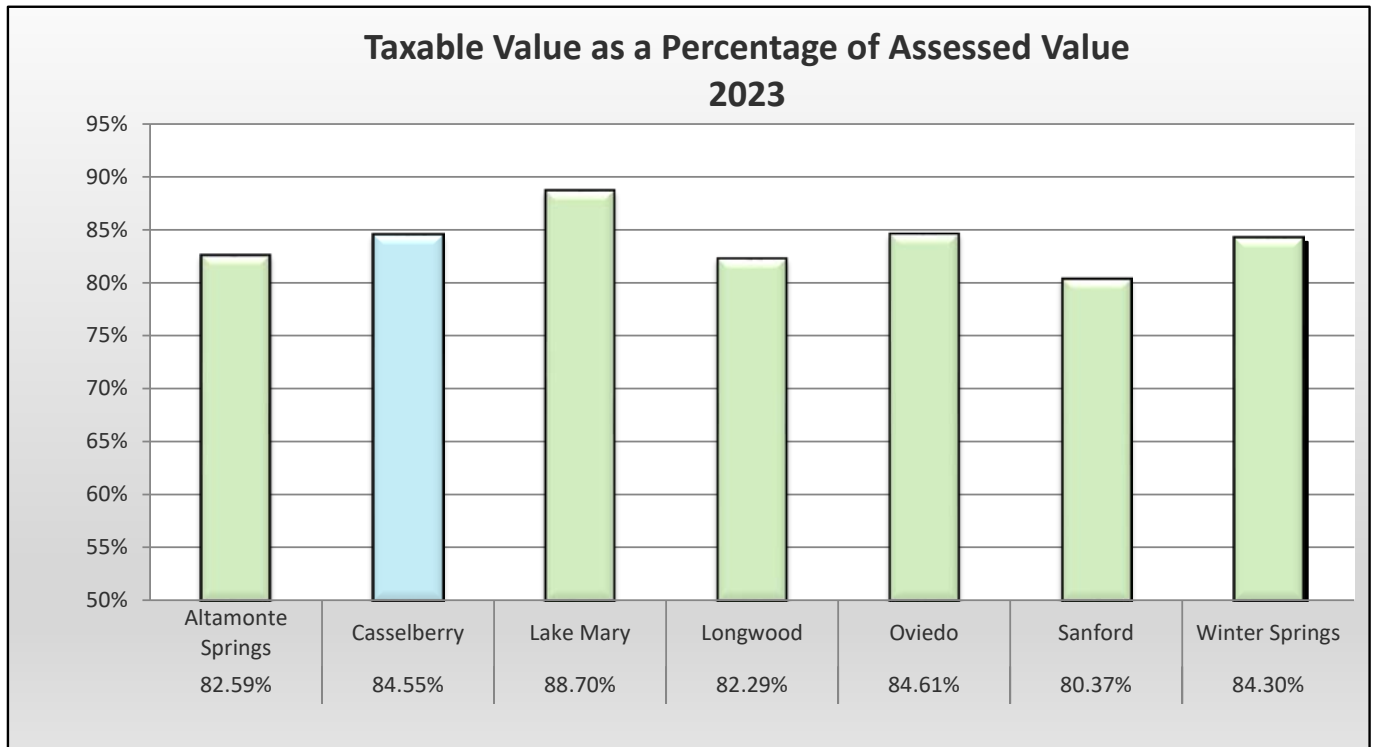




Statistical Analysis
Assessed Value vs. Taxable Value

Fiscal Year
 2023/2024

ASSESSMENT AND TAXABLE VALUE BY MUNICIPALITY			
2023			
City	Total Taxable Value (in thousands)	Total Assessed Value (in thousands)	Taxable Value as a % of Assessed Value
Altamonte Springs	4,699,843	5,690,371	82.59%
Casselberry	2,329,085	2,754,796	84.55%
Lake Mary	3,473,920	3,916,270	88.70%
Longwood	1,854,352	2,253,390	82.29%
Oviedo	3,923,158	4,636,582	84.61%
Sanford	5,406,083	6,726,303	80.37%
Winter Springs	3,473,638	4,120,497	84.30%



General Fund Revenues and Expenditures

Five Year Trends - Actual

Fiscal Year
2023/2024

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
2023/2024

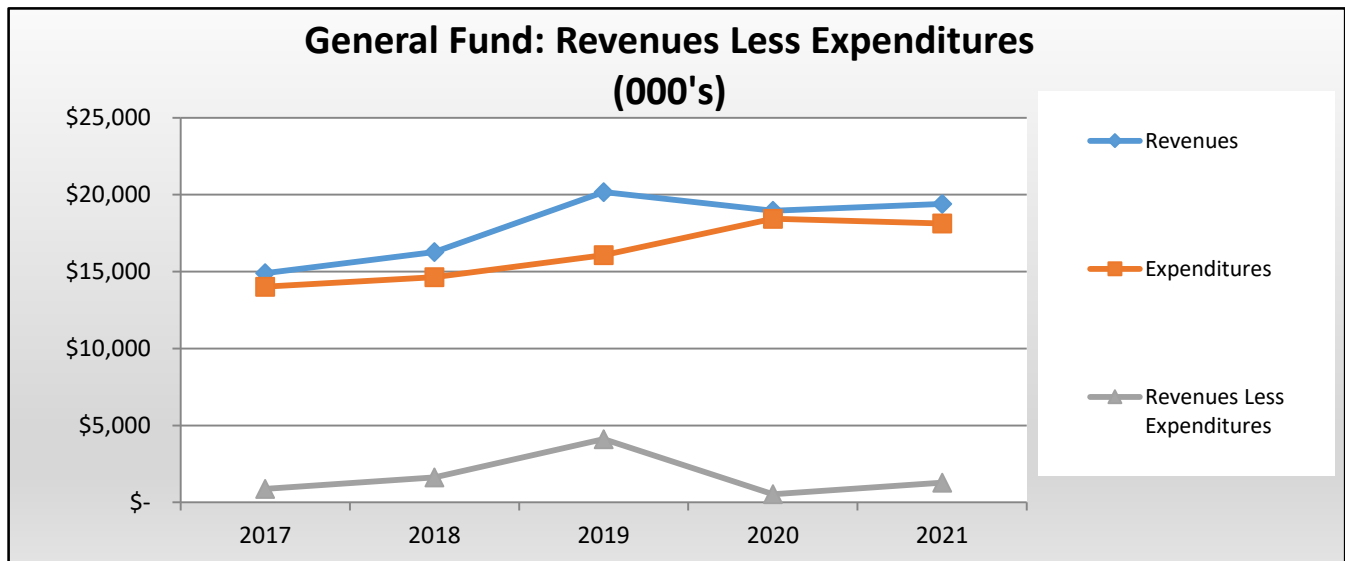
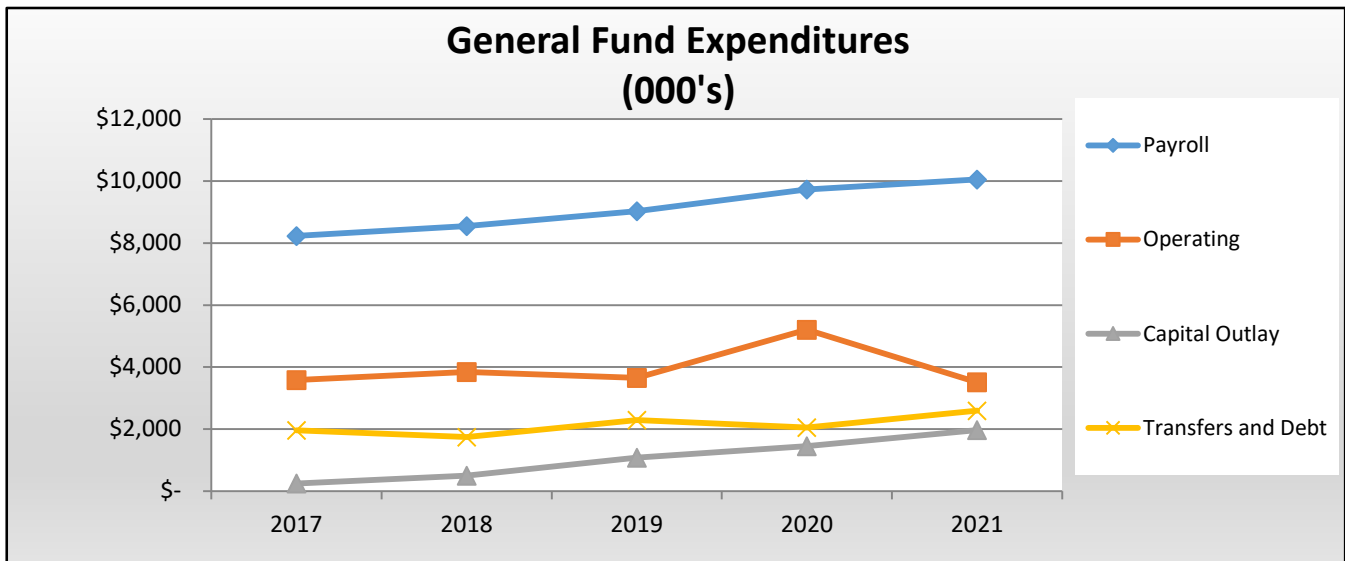
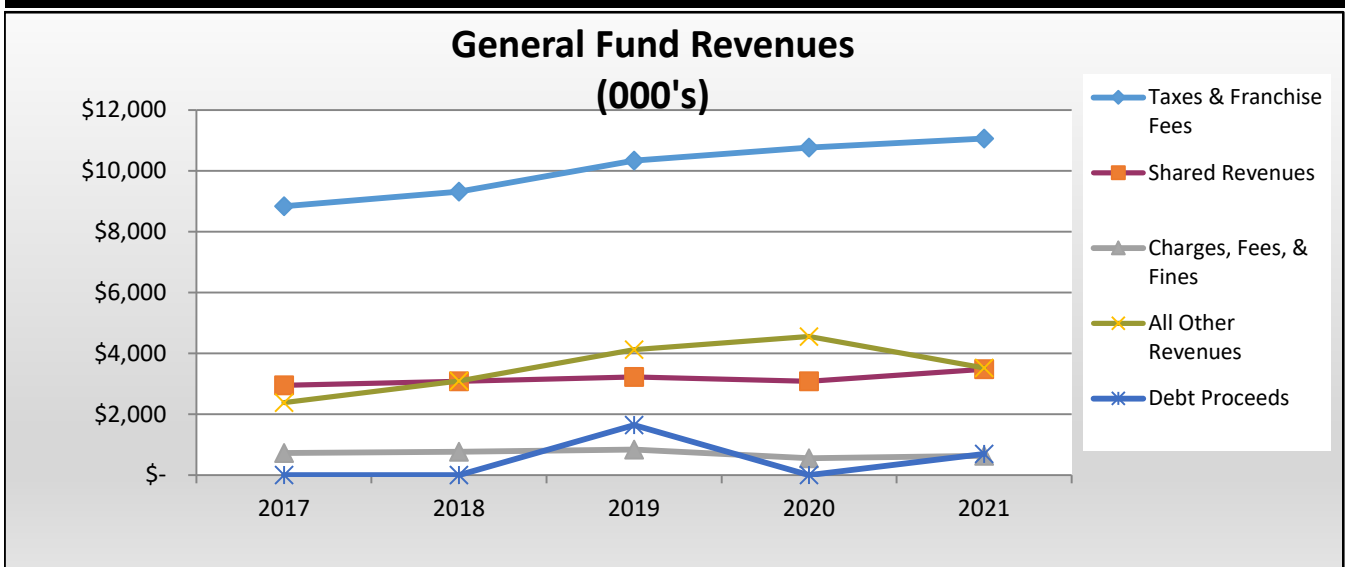
Percentage Changes From Previous Year

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
2023/2024



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

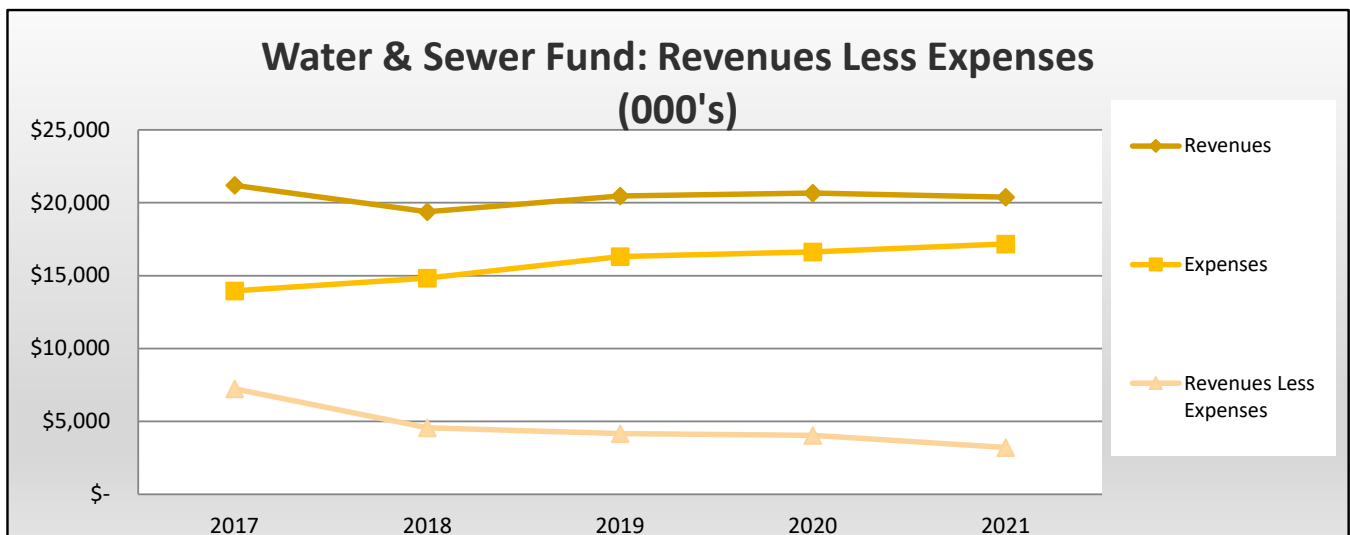
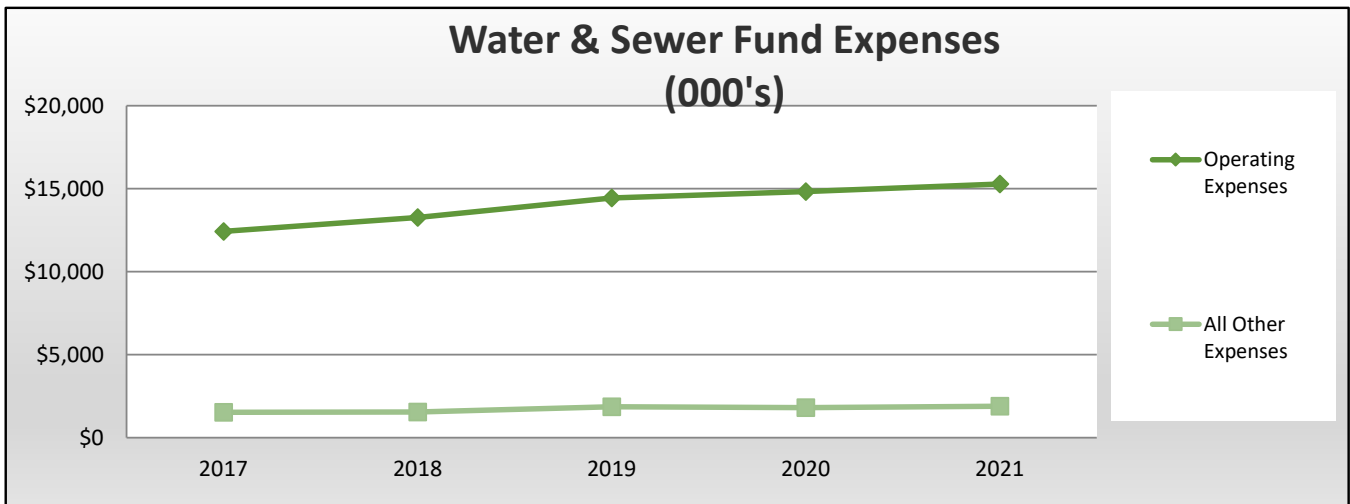
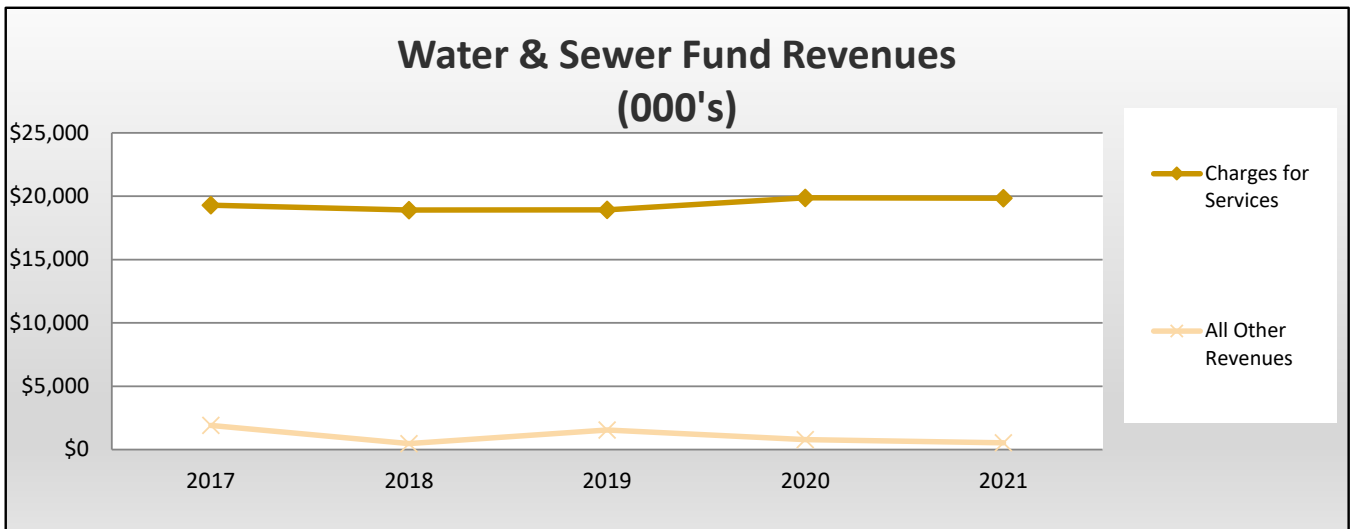
Fiscal Year
2023/2024

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

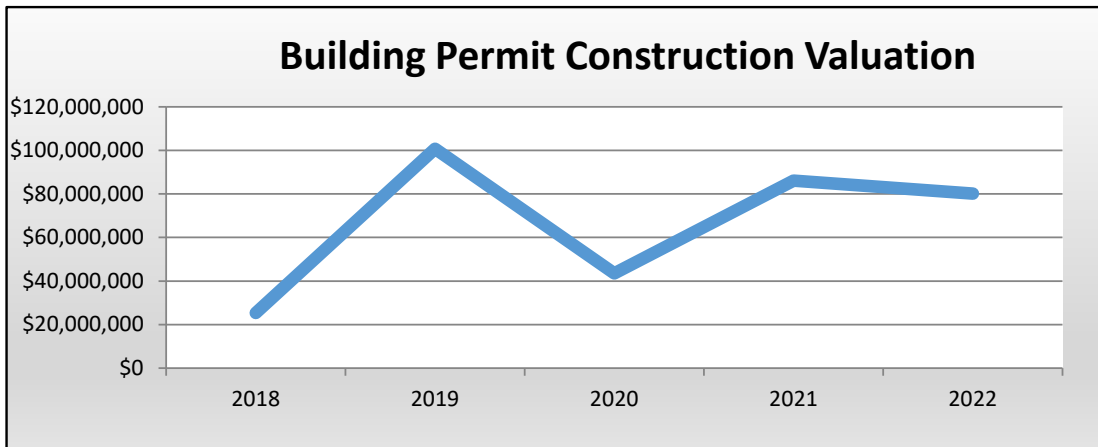
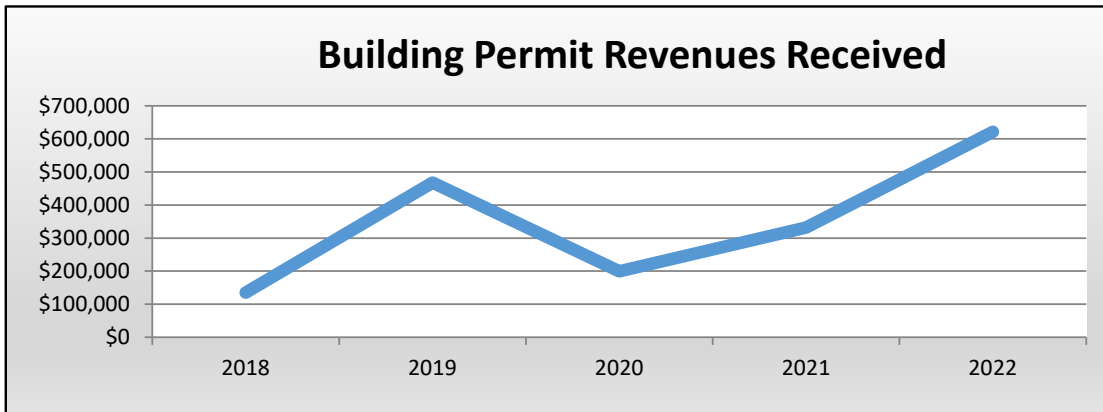
	2017	2018	2019	2020	2021
Total Operating Income	6,990	5,781	4,634	5,189	4,793
Interest Income	128	127	711	636	20
Interest Expense (Loss)	(157)	(142)	(153)	(304)	(236)
Grants	21.00	2	324	79	20
G/L on Sale of Assets (Loss)	27	6	15	(182)	(164)
Transfers In	-	119.00	-	-	-
Operating Transfers Out (Loss)	(1,399)	(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%



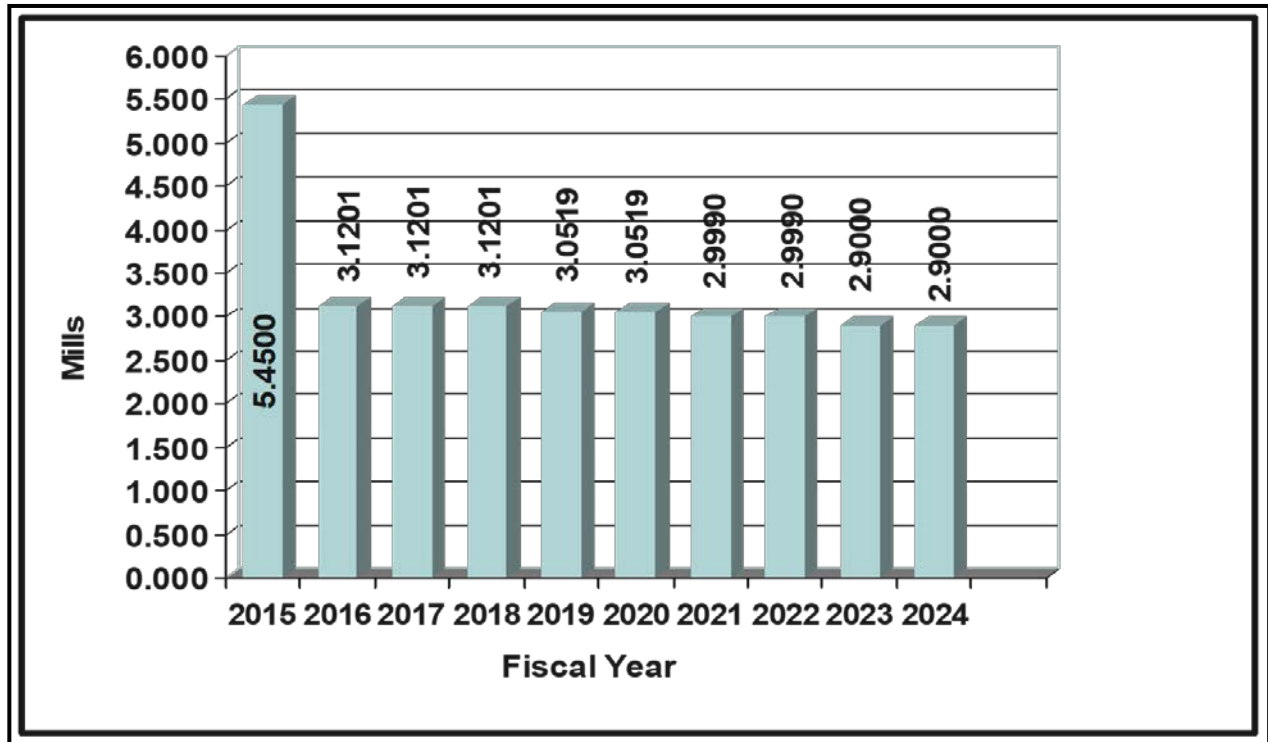
BUILDING PERMIT ACTIVITY

BUILDING	2018	2019	2020	2021	2022
Permits Issued	2,550	2,985	2,593	2,781	2,723
Permit Revenues Received	\$135,038	\$468,005	\$199,682	\$331,800	\$621,488
Inspections	4,672	5,566	5,644	5,680	8,057
Construction Valuation*	\$25,342,861	\$100,740,805	\$43,544,800	\$86,072,113	\$80,195,828



*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
2023/2024

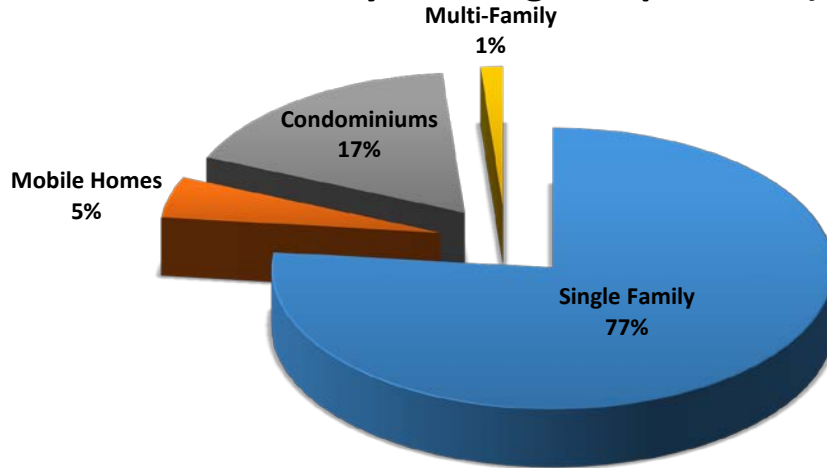
Fiscal Year 2020 - Fiscal Year 2024

	FY 2020		FY 2021		FY 2022		FY 2023		FY 2024	
	<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	6	0	5	0	6	0	6	0	6	0
ADMINISTRATIVE SERVICES DEPT.										
Procurement and Contract Management	3	0	3	0	3	0	3	0	3	0
Human Resources/Risk Management	4	0	4	0	4	0	4	0	4	0
Information Technology	3	0	3	0	3	0	7	0	7	0
COMMUNITY DEVELOPMENT DEPT.										
Planning	6	0	6	0	6	0	6	0	5	0
Economic Development	1	0	1	0	1	0	1	0	0	0
Code Compliance	5	1	5	1	5	0	5	0	5	0
Building Safety	2	0	3	0	3	0	4	0	6	0
FINANCE DEPARTMENT										
Accounting	6	0	6	0	7	0	7	0	7	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
Meter Service	3	0	3	0	4	0	4	0	4	0
POLICE DEPARTMENT										
Police	70	0	70	0	70	0	70	0	72	0
PUBLIC WORKS & UTILITIES DEPT.										
Parks Maintenance	10	1	10	1	10	1	10	1	11	1
Recreation	7	0	7	0	7	0	7	0	7	1
Engineering	3	0	4	0	4	0	4	0	5	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	4	0	4	0	4	0	4	0	5	0
Stormwater	9	0	9	0	9	0	9	0	9	0
Inventory Control	1	0	1	0	1	0	1	0	1	0
Administration	6	0	6	0	6	0	6	0	6	0
Distribution & Collection	16	0	16	0	16	0	17	0	19	0
Lift Station	5	0	5	0	5	0	6	0	6	0
Water Reclamation	7	0	7	0	7	0	7	0	8	0
Water Production	8	0	8	0	8	0	8	0	7	0
TOTAL PERSONNEL	<u>207</u>	<u>7</u>	<u>208</u>	<u>7</u>	<u>211</u>	<u>6</u>	<u>218</u>	<u>6</u>	<u>225</u>	<u>7</u>

Housing - Household Composition 2023

City	Single Family	Mobile Homes	Condominiums	Multi-Family
Altamonte Springs	6,619	0	6,622	90
Casselberry	6,861	422	1,542	114
Lake Mary	5,187	312	63	43
Longwood	4,885	8	0	239
Oviedo	12,114	0	0	111
Sanford	15,372	10	1,138	351
Winter Springs	12,573	3	537	74

Casselberry Housing Composition (2023)





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.

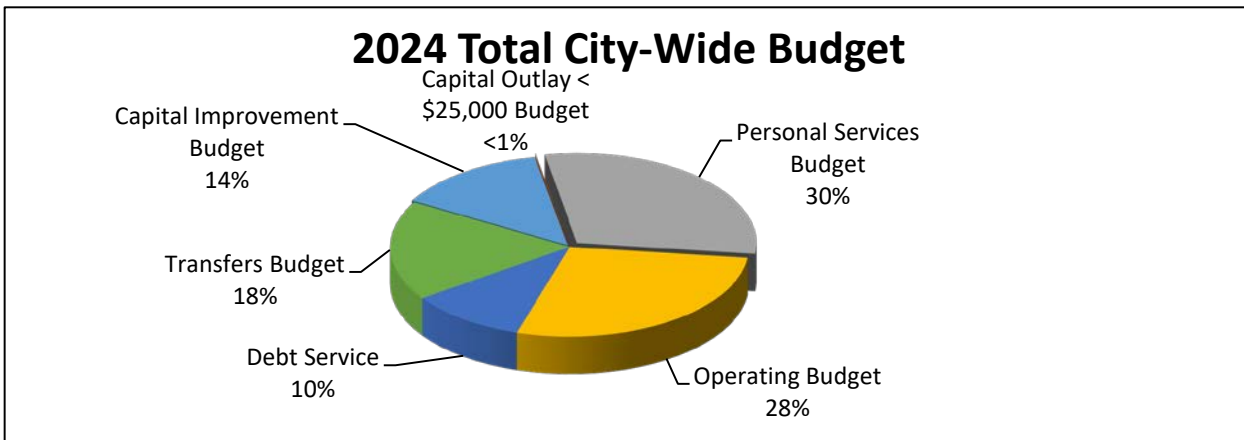
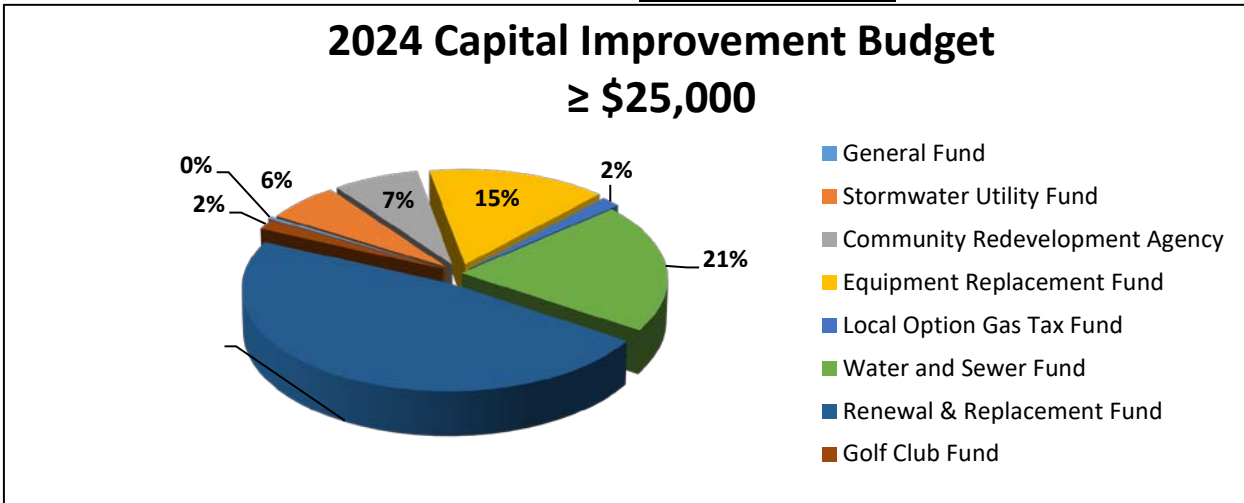
The program is reviewed to balance available funding with the cost of proposed projects. If funding is found to be inadequate, then projects will be revised to reduce costs, delayed or cancelled.

The following pages provide a listing of approved capital projects for FY 2024, segregated by funds. In total, the approved Capital Improvement Program for FY 2024 is in the amount of \$9,781,941.

OVERVIEW

Capital improvements appropriated for fiscal year 2024 for all funds are \$9,781,941
 This is 13.8% of the total budget for fiscal year 2024.

	<u>2024</u>	<u>Of Capital Budget</u>	<u>Of Total Budget</u>
General Fund	40,000	0.41%	0.06%
Stormwater Utility Fund	600,000	6.13%	0.85%
Community Redevelopment Agency	700,000	7.16%	0.99%
Equipment Replacement Fund	1,456,032	14.88%	2.05%
Local Option Gas Tax Fund	161,100	1.65%	0.23%
Water and Sewer Fund	2,007,971	20.53%	2.83%
Renewal & Replacement Fund	4,627,338	47.30%	6.53%
Golf Club Fund	\$ 160,000	1.64%	0.23%
Total Capital Projects & Equipment	\$ 9,752,441	99.69%	13.77%
Routine Capital Outlay < \$25,000	29,500	0.30%	0.04%
	\$ 9,781,941	100.00%	13.81%
Personal Services Budget	21,142,420		
Operating Budget	19,694,603		
Debt Service	7,486,477		
Transfers Budget	12,785,566		
Total City-wide Budget	\$ 70,891,007		

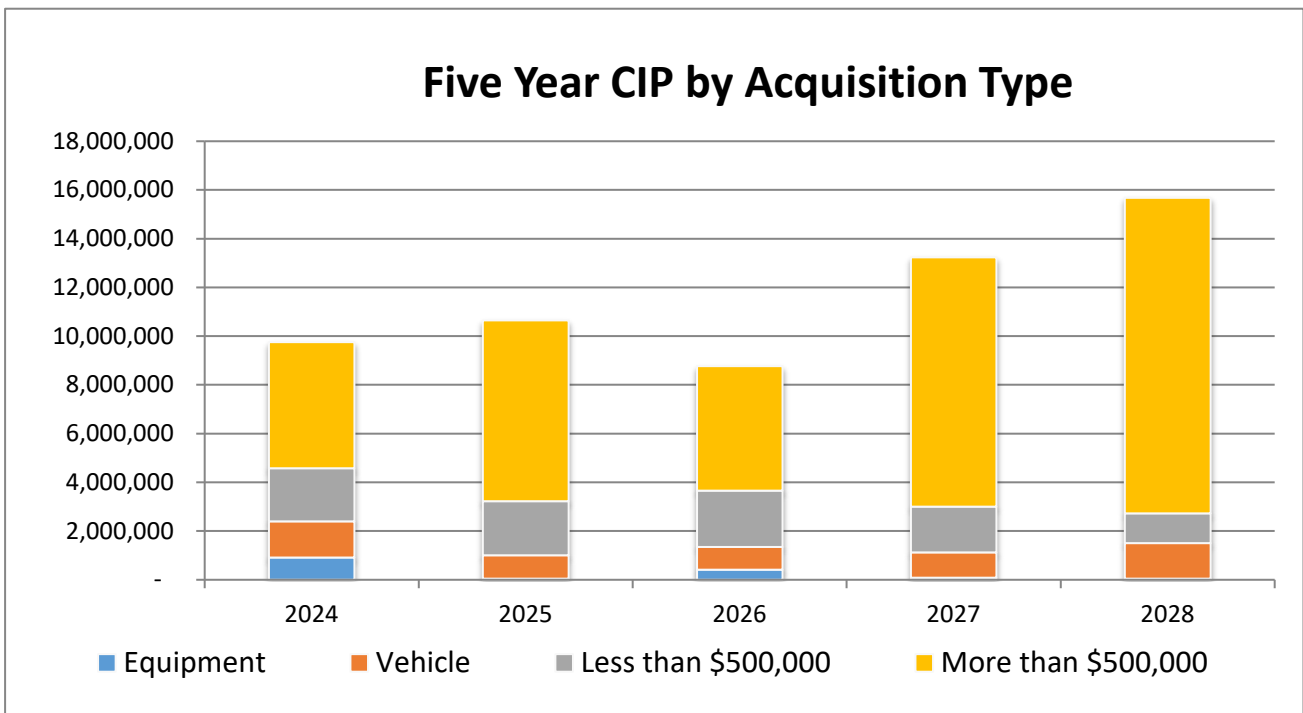


ACQUISITION TYPE

The five year CIP is presented below by type of acquisition. There are four categories:

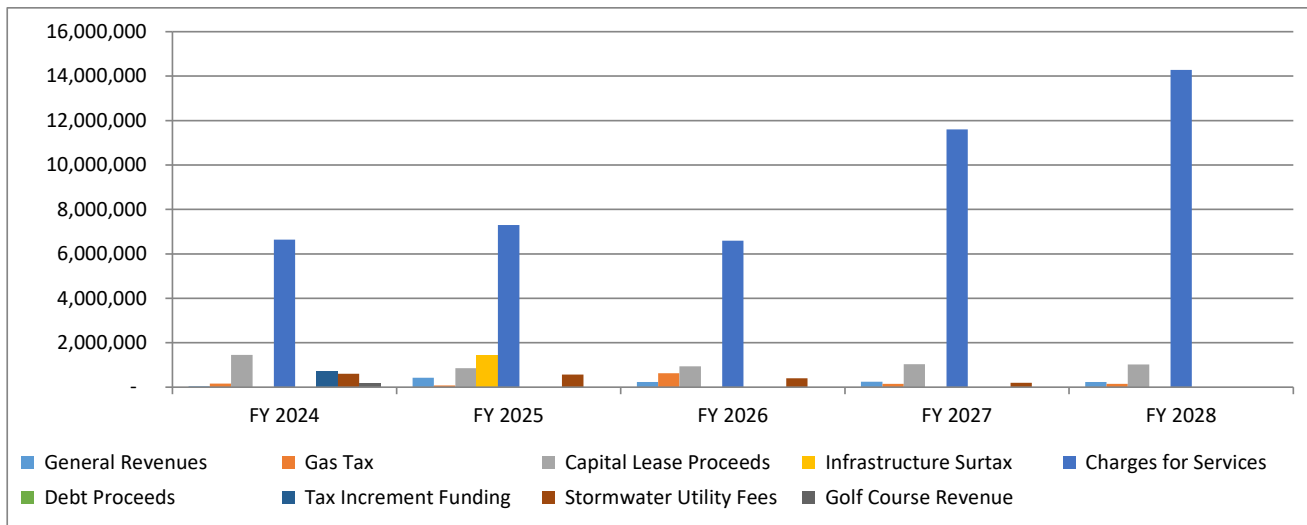
- Equipment - Office equipment, tractors, generators, HVAC equipment
- Vehicles - Automobiles, pick-up trucks and heavy duty trucks
- Capital Improvements less than \$500,000 - Land Acquisition, construction
- Capital Improvements more than \$500,000 - Land Acquisition, construction

Fiscal Year	Equipment	Vehicle	Less than \$500,000	More than \$500,000	Total
2023-2024	920,128	1,479,904	2,183,100	5,169,309	9,752,441
2024-2025	50,000	955,599	2,224,500	7,420,351	10,650,450
2025-2026	415,000	934,229	2,316,007	5,108,600	8,773,836
2026-2027	80,000	1,048,890	1,868,925	10,232,308	13,230,123
2027-2028	50,000	1,451,685	1,228,700	12,949,730	15,680,115
	<u>\$ 1,515,128</u>	<u>\$ 5,870,307</u>	<u>\$ 9,821,232</u>	<u>\$ 40,880,298</u>	<u>\$ 58,086,965</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	\$ 40,000	\$ 430,000	\$ 228,270	\$ 241,000	\$ 236,250	\$ 1,175,520
	\$ 40,000	\$ 430,000	\$ 228,270	\$ 241,000	\$ 236,250	\$ 1,175,520
Community Redev. Agency						
Tax Increment Financing	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000
	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000
Equipment Replacement Fund						
Capital Lease Proceeds	\$ 1,456,032	\$ 852,599	\$ 934,229	\$ 1,037,890	\$ 1,020,685	\$ 5,301,435
	\$ 1,456,032	\$ 852,599	\$ 934,229	\$ 1,037,890	\$ 1,020,685	\$ 5,301,435
Stormwater Fund						
Stormwater Utility Fees	\$ 600,000	\$ 572,000	\$ 400,000	\$ 200,000	\$ -	\$ 1,772,000
	\$ 600,000	\$ 572,000	\$ 400,000	\$ 200,000	\$ -	\$ 1,772,000
Local Option Gas Tax Fund						
Gas Tax	\$ 161,100	\$ 75,500	\$ 622,500	\$ 152,000	\$ 148,200	\$ 1,159,300
	\$ 161,100	\$ 75,500	\$ 622,500	\$ 152,000	\$ 148,200	\$ 1,159,300
Water and Sewer Fund						
Charges for Services	\$ 2,007,971	\$ 811,000	\$ 750,000	\$ 781,000	\$ 1,181,000	\$ 5,530,971
	\$ 2,007,971	\$ 811,000	\$ 750,000	\$ 781,000	\$ 1,181,000	\$ 5,530,971
Renewal/Replacement Fund						
Charges for Services	\$ 4,627,338	\$ 6,490,125	\$ 5,838,837	\$ 10,818,233	\$ 13,093,980	\$ 40,868,513
	\$ 4,627,338	\$ 6,490,125	\$ 5,838,837	\$ 10,818,233	\$ 13,093,980	\$ 40,868,513
Infrastructure Surtax Fund						
Infrastructure Surtax	\$ -	\$ 1,419,226	\$ -	\$ -	\$ -	\$ 1,419,226
	\$ -	\$ 1,419,226	\$ -	\$ -	\$ -	\$ 1,419,226
Golf Club Fund						
General Revenues	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000
	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000
Total Revenue from All Sources	\$ 9,752,441	\$ 10,650,450	\$ 8,773,836	\$ 13,230,123	\$ 15,680,115	\$ 58,086,965



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 2024	FY 2025	FY 2026	FY 2027	FY 2028
GENERAL GOVERNMENT										
CITY FACILITIES										
Various ADA Transition Plan Improvements - City Hall	AN	General Government	General Fund	General Revenues	72,270		44,000	28,270		
Various ADA Transition Plan Improvements - Golf Clubhouse	AN	General Government	General Fund	General Revenues	36,250					36,250
Chiller Replacement City Hall and PW&U	R	General Government	Equipment Replacement Fund	Capital Lease Proceeds	332,128	332,128				
Generator Generator Replacement PW&U and City Hall	R	General Government	Equipment Replacement Fund	Capital Lease Proceeds	350,000	350,000				
TOTAL GENERAL GOVERNMENT					\$ 790,648	\$ 682,128	\$ 44,000	\$ 28,270	\$ -	\$ 36,250
PUBLIC SAFETY										
POLICE										
Vehicle Replacement	R	Public Safety	Equipment Replacement Fund	Capital Lease Proceeds	4,276,307	773,904	812,599	853,229	895,890	940,685
TOTAL PUBLIC SAFETY					\$ 4,276,307	\$ 773,904	\$ 812,599	\$ 853,229	\$ 895,890	\$ 940,685
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										
Various Park Improvements	R	Culture/Recreation	General Fund	General Revenues	745,000		345,000		200,000	200,000
Sunnyside Park Improvements	R	Culture/Recreation	General Fund	General Revenues	200,000			200,000		
Lake Concord Park - Electrical Improvements	AN	Culture/Recreation	General Fund	General Revenues	40,000	40,000				
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	
Toro Rotary Mower	AN	Culture/Recreation	Equipment Replacement Fund	Capital Lease Proceeds	30,000				30,000	
John Deere Mowers	AN	Culture/Recreation	Golf Club Fund	Golf Course Revenue	122,000	122,000				
Utility Carts	AN	Culture/Recreation	Golf Club Fund	Golf Course Revenue	38,000	38,000				
TOTAL CULTURE/RECREATION					\$ 1,246,000	\$ 200,000	\$ 385,000	\$ 200,000	\$ 261,000	\$ 200,000
PHYSICAL ENVIRONMENT										
PUBLIC WORKS & UTILITIES										
STORMWATER										
Lake Jesup Basin Nitrogen Removal Projects	AN	Environment	Stormwater Utility Fund	Stormwater Utility Fees	350,000	100,000	250,000			
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	300,000	300,000				
General BMPs (Best Management Practices) Projects	AN	Environment	Stormwater Utility Fund	Stormwater Utility Fees	250,000		250,000			
Boat Launch (Secret Lake)	AN	Environment	Stormwater Utility Fund	Stormwater Utility Fees	100,000	100,000				
Boat Ramp Sunset Park	AN	Environment	Stormwater Utility Fund	Stormwater Utility Fees	100,000	100,000				
Ford/Explorer	R	Environment	Stormwater Utility Fund	Stormwater Utility Fees	41,000		41,000			
Ford/F150	R	Environment	Stormwater Utility Fund	Stormwater Utility Fees	31,000		31,000			
ENGINEERING										
Ford/Explorer	R	Environment	General Fund	General Revenues	82,000		41,000		41,000	
TOTAL PHYSICAL ENVIRONMENT					\$ 1,854,000	\$ 600,000	\$ 613,000	\$ 400,000	\$ 241,000	\$ -
SEWER/WASTEWATER SERVICES										
PUBLIC WORKS & UTILITIES										
LIFT STATIONS										
Lift Station Pump Replacement	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	153,000	53,000	25,000	25,000	25,000	25,000
Lift Station Control Panel Replacement	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	98,000		20,000	20,000	28,000	30,000
Lift Station #77 Quintuplet Renovation	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	621,000	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	617,500				61,750	555,750
Lift Station #32 Salina	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	130,000				130,000	
Vac-con	R	Water-Sewer Combined Services	Water and Sewer Fund	Charges for Services	400,000	400,000				

5-Year Capital Projects and Equipment Purchases

DEPARTMENT/DIVISION	Add New/ Replc	Activity	Source of Funding	Nature of Funding	Total Project Cost	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
WATER RECLAMATION										
Intangible/Iron Bridge	R	Sewer Services	Water and Sewer Fund	Charges for Services	4,301,971	1,301,971	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	
WRF Plant #1 Handrail Replacement	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	61,000	61,000				
Ford/Escape	R	Sewer Services	Water and Sewer Fund	Charges for Services	30,000	30,000				
TOTAL SEWER/WASTEWATER SERVICES					\$ 9,176,471	\$ 2,891,971	\$ 2,289,000	\$ 1,305,000	\$ 1,329,750	\$ 1,360,750
TRANSPORTATION										
PUBLIC WORKS & UTILITIES										
INFRASTRUCTURE SURTAX FUND										
Road Rehabilitation - Various Streets	R	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	969,226		969,226			
US 17-92 to Sunset Drive Pedestrian Connectivity Improvements	R	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	150,000		150,000			
Central Casselberry Connectivity Improvements	R	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	300,000		300,000			
LOCAL OPTION GAS TAX FUND										
Various ADA Transition Plan Improvements	R	Transportation	Local Option Gas Tax Fund	Gas Tax	659,300	161,100	75,500	122,500	152,000	148,200
Winter Park Drive Complete Street Improvements	R	Transportation	Local Option Gas Tax Fund	Gas Tax	500,000			500,000		
STREETS MAINTENANCE										
Ford/F450	R	Transportation	Equipment Replacement Fund	Capital Lease Proceeds	81,000			81,000		
Ford/F550	R	Transportation	Equipment Replacement Fund	Capital Lease Proceeds	161,000				81,000	80,000
TOTAL TRANSPORTATION					\$ 2,820,526	\$ 161,100	\$ 1,494,726	\$ 703,500	\$ 233,000	\$ 228,200
WATER-SEWER COMBINED SERVICES										
PUBLIC WORKS & UTILITIES										
INVENTORY CONTROL										
Ford/F150	AN	Water-Sewer Combined Services	Water and Sewer Fund	Charges for Services	31,000					31,000
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	2,500,000	500,000	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	1,917,338	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	582,400				58,240	524,160
Elm Drive Force Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	58,500					58,500
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	5,216,400				521,640	4,694,760
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	
Golden Rod Manor	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	5,471,550				547,155	4,924,395
Tanglewood Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	3,919,230			262,080	3,657,150	
Casa Aloma Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,729,350				172,935	1,556,415
Flatbed/ Dump Truck	R	Water-Sewer Combined Services	Water and Sewer Fund	Charges for Services	200,000	200,000				
Ford/F150	R	Water-Sewer Combined Services	Water and Sewer Fund	Charges for Services	45,000	45,000				
Ford/Transit Van	AN	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			
Camera Truck	R	Water-Sewer Combined Services	Water and Sewer Fund	Charges for Services	400,000					400,000

5-Year Capital Projects and Equipment Purchases

DEPARTMENT/DIVISION	Add New/ Replc	Activity	Source of Funding	Nature of Funding	Total Project Cost	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
TOTAL WATER-SEWER COMBINED SERVICES					\$ 34,702,013	\$ 3,443,338	\$ 4,256,125	\$ 4,268,837	\$ 10,044,483	\$ 12,689,230
WATER UTILITY SERVICES										
PUBLIC WORKS & UTILITIES										
WATER PRODUCTION										
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	1,000,000	200,000	200,000	200,000	200,000	200,000
Various Pumps & Motor Replacement	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	125,000	25,000	25,000	25,000	25,000	25,000
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					\$ 2,521,000	\$ 300,000	\$ 756,000	\$ 1,015,000	\$ 225,000	\$ 225,000
TOTAL FIVE YEAR CAPITAL PROJECTS AND EQUIPMENT PURCHASES					\$ 58,086,965	\$ 9,752,441	\$ 10,650,450	\$ 8,773,836	\$ 13,230,123	\$ 15,680,115

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
WATER-SEWER COMBINED SERVICES				
PUBLIC WORKS & UTILITIES				
<u>DISTRIBUTION & COLLECTION</u>				
Cable Locator	AN	Water-Sewer Combined Services	Water and Sewer Fund	7,000
Cues Truck Replacement Computer	R	Water-Sewer Combined Services	Water and Sewer Fund	7,500
TOTAL WATER-SEWER COMBINED SERVICES				\$ 14,500
CULTURE/RECREATION				
PUBLIC WORKS & UTILITIES				
<u>PARKS MAINTENANCE</u>				
Lake Concord Park Playground Safety Surface Replacement	R	Culture/Recreation	General Fund	15,000
TOTAL CULTURE/RECREATION				\$ 15,000
TOTAL FIVE YEAR CIP				\$ 29,500

Routine Capital Outlay < \$25,000	\$	29,500
Capital Projects and Equipment Purchases		9,752,441
	\$	9,781,941

5-Year Capital Projects and Operating Budget

DEPARTMENT/DIVISION	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	ANNUAL OPERATING IMPACT
GENERAL GOVERNMENT						
CITY FACILITIES						
Various ADA Transition Plan Improvements - City Hall		880	1,472	1,516	1,561	5,429
Replace Elevator City Hall	2,200	2,266	2,334	2,404	2,476	11,680
TOTAL GENERAL GOVERNMENT	\$ 2,200	\$ 3,146	\$ 3,806	\$ 3,920	\$ 4,038	\$ 17,109
CULTURE/RECREATION						
PUBLIC WORKS & UTILITIES						
PARKS MAINTENANCE						
Secret Lake Park Improvements	108,872	111,049	113,270	116,668	120,168	570,027
Lake Concord Park - Art House Expansion	61,653	62,886	64,144	66,068	68,050	322,802
Various Park Improvements	2,000	6,060	10,242	14,549	18,986	51,836
Wheel Park - Phase 1	59,144	60,327	61,533	63,379	65,280	309,663
Wheel Park - Phase 2	59,144	60,327	61,533	63,379	65,280	309,663
Wirz Park	250,761	255,776	260,892	268,719	276,780	1,312,928
Dew Drop Park	31,322	63,897	65,175	67,130	69,144	296,668
Sunnytown Park	27,122	55,329	56,435	58,128	59,872	256,886
Lake Hodge Park Tennis Court Demolition/Reconstruction	1,600	1,648	1,697	1,748	1,801	8,495
Kubota 4WF Tractor w/ Bucket and Forks	728	743	758	781	804	3,814
Toro Workman Spray Rig	936	955	974	1,003	1,033	4,902
Golf Clubhouse & Maintenance Bldg. Roof	983	1,012	1,043	1,074	1,107	5,219
TOTAL CULTURE/RECREATION	\$ 604,265	\$ 680,009	\$ 697,696	\$ 722,627	\$ 748,306	\$ 3,452,903
PHYSICAL ENVIRONMENT						
STORMWATER						
Lake Jesup Basin Nitrogen Removal Projects	3,000	6,180	6,365	6,556	6,753	28,854
Erosion Control and Miscellaneous Stormwater Projects			4,000	8,240	16,974	29,214
Storm Pipe Rehabilitation	12,487	12,862	13,247	13,645	14,054	66,295
General BMPs (Best Management Practices) Projects		5,000	10,300	10,609	10,927	36,836
TOTAL PHYSICAL ENVIRONMENT	\$ 15,487	\$ 24,042	\$ 33,912	\$ 39,050	\$ 48,709	\$ 161,199
TRANSPORTATION						
PUBLIC WORKS & UTILITIES						
INFRASTRUCTURE SURTAX FUND						
Road Rehabilitation - Various Streets	95,299	98,158	101,103	104,136	107,260	505,957
Trail Rehabilitation	9,282	9,468	9,657	9,850	10,047	48,304
US 17-92 to Sunset Drive Pedestrian Connectivity Improvements	3,200	6,592	6,790	6,994	7,204	30,779
Southcot Drive Bicycle/Pedestrian Improvements	5,700	5,871	6,047	6,228	6,415	30,262
Sunset Drive Livable Street Improvements	23,460	23,929	24,408	25,140	25,894	122,832
Central Casselberry Connectivity Improvements			20,000	20,600	21,218	61,818
Lake Kathryn Circle Complete Street Improvements	72,000	74,160	76,385	78,676	81,037	382,258
LOCAL OPTION GAS TAX FUND						
Various ADA Transition Plan Improvements	1,611	2,398	3,671	3,781	3,895	15,356
Winter Park Drive Complete Street Improvements			5,000	10,300	10,301	25,601
Road Rehabilitation	5,212	5,368	5,529	5,695	5,866	27,670
TOTAL TRANSPORTATION	\$ 215,764	\$ 225,944	\$ 258,590	\$ 271,401	\$ 279,137	\$ 1,250,836

5-Year Capital Projects and Operating Budget

DEPARTMENT/DIVISION	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	ANNUAL OPERATING IMPACT
SEWER/WASTEWATER SERVICES						
PUBLIC WORKS & UTILITIES						
LIFT STATIONS						
Lift Station Pumps - Operation & Maintenance	3,287	3,451	3,624	3,805	3,805	17,972
WATER RECLAMATION						
Monitoring Well Replacement	122	128	134	141	148	672
WRF Improvements	972	1,021	1,072	1,126	1,182	5,372
TOTAL SEWER/WASTEWATER	\$ 4,381	\$ 4,600	\$ 4,830	\$ 5,072	\$ 5,135	\$ 24,017
WATER-SEWER COMBINED SERVICES						
PUBLIC WORKS & UTILITIES						
INVENTORY CONTROL						
Forklift	1,030	1,061	1,093	1,126	1,159	5,468
DISTRIBUTION & COLLECTION						
Vaccon		6,000	8,000	8,240	8,487	30,727
TOTAL WATER-SEWER COMBINED SERVICES	\$ 1,030	\$ 7,061	\$ 9,093	\$ 9,366	\$ 9,646	\$ 36,196
WATER UTILITY SERVICES						
PUBLIC WORKS & UTILITIES						
WATER PRODUCTION						
South Water Treatment Plant Electrical Improvement	1,216	1,276	1,340	1,407	1,477	6,716
Howell Park Plant Rehab	30,752	32,290	33,905	35,600	37,380	169,928
North Water Treatment Plant Well #2 Modification	1,783	1,872	1,966	2,064	2,168	9,853
TOTAL WATER UTILITY SERVICES	\$ 33,751	\$ 35,438	\$ 37,211	\$ 39,072	\$ 41,025	\$ 186,497
TOTAL FIVE YEAR ANNUAL OPERATING IMPACT	\$ 876,878	\$ 980,240	\$1,045,138	\$ 1,090,507	\$ 1,135,995	\$ 5,128,757

SIGNIFICANT NON-ROUTINE PROJECTS

Intangible/Iron Bridge (\$1,301,971) and Winter Woods Force Main Replacement (\$1,917,338) meet the specification of significant non-routine projects in which resources are being appropriated for in FY 2024 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 2024 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.