

The seal of the City of Casselberry, Florida, is circular with a rope-like border. Inside the border, the text "CITY OF CASSELBERRY" is at the top and "INC. 1940" is at the bottom. The center features a landscape with a palm tree, a person, and a boat.

CITY *of* CASSELBERRY

Florida



PROPOSED BUDGET

OCTOBER 1, 2020—SEPTEMBER 30, 2021

CITY OF CASSELBERRY, FLORIDA

Proposed Annual Budget Fiscal Year 2021

City Commission

Charlene Glancy, Mayor/Commissioner
Bill Hufford, Vice Mayor/Commissioner
Andrew Meadows, Commissioner
Anthony Aramendia, Commissioner
Mark Busch, Commissioner

City Manager

James R. Newlon

City Attorney

Catherine D. Reischmann

City Clerk

Donna G. Gardner

Administrative Services

Andy Brooks, Director

Community Development

Christopher Bowley, Director

Finance

Carol A. Conroy, Director

Police

Larry D. Krantz, Police Chief

Public Works

Mark D. Gisclar, Director

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October 1, 2020 – September 30, 2021

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Casselberry
Florida**

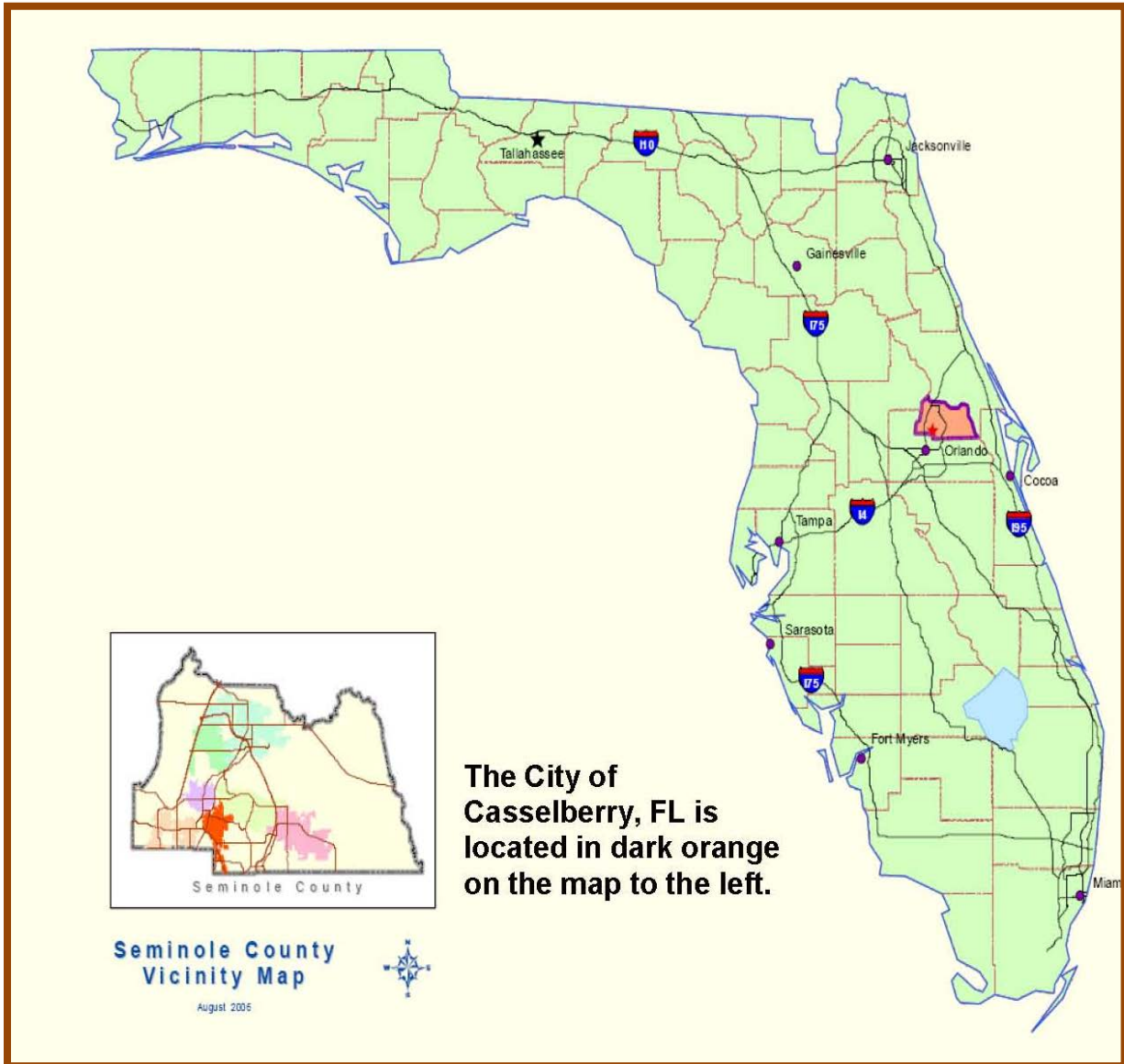
For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morill

Executive Director

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 2021 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 formulated those desired outcomes into both global and specific goals: *Planning, Financial, Infrastructure, Recreation and Open Space, Transportation, and Public Safety.*

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 Statement. 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 been maintained 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. Recreational and transportation opportunities have increased through construction of multi-purpose trails and the use of sharrows (road markings) to identify bike routes throughout the City. Water quality improvements have been achieved through pipe replacement programs. Sewer and stormwater pipe improvements have been made through pipe lining, which extends the life of the pipe and fortifies it. 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. Significant progress has been made in the road rehabilitation and tree planting programs, revitalizing the community one street at a time. 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.

GOAL #1 – Planning

GOAL: Provide a high quality living environment for all residents; provide for a sound economic future through proper development and redevelopment.

- Objective 1:** The City shall 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:** The City shall ensure the protection of its historic, cultural and natural resources and environmentally sensitive land.
- Objective 3:** The City shall ensure the availability of suitable land for public utility facilities necessary to support proposed future development and promote social interaction through site design.
- Objective 4:** The City shall discourage the proliferation of urban sprawl by encouraging infill development and redevelopment.
- Objective 5:** The City shall protect residential areas from the negative impacts from encroachment by incompatible land uses.
- Objective 6:** The City shall strive to foster a sense of identity and community pride by creating a sense of place in neighborhoods and public spaces.
- Objective 7:** The City shall promote energy conservation and reduce greenhouse gas emissions by promoting the redevelopment of inefficient land use patterns and enhanced pedestrian access to reduce vehicular miles traveled.
- Objective 8:** The City shall ensure an adequate supply of housing at various levels of affordability and work toward the elimination of substandard housing.

GOAL #2 – Financial

GOAL: To safeguard the public assets of the City and assure that the City is operating in a fiscally responsible manner.

- Objective 1:** The City shall maintain a ledger of accounts and accurately report on the financial position of the City.
- Objective 2:** The City shall report annually according to Generally Accepted Accounting Principles (GAAP) and submit to external audit.

Objective 3: The City shall be constrained by a budget adopted by the City Commission.

Objective 4: The City shall operate in compliance with State law, local ordinance and carefully considered internal policies and procedures.

Objective 5: The City shall invest liquid assets according to policy to first minimize risk and then seek reasonable return.

Objective 6: The City shall timely pay its obligations to creditors, vendors and employees in compliance State law and local policies and procedures.

Objective 7: The City shall bill its customers timely and accurately and deliver excellent customer service.

GOAL #3 – Infrastructure

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

Objective 1: The City shall 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: The City shall ensure the conservation of water and reduce per capita demand through techniques and programs including structured rates to customers to discourage high usage.

Objective 3: The City shall operate its utilities in a fiscally responsible manner.

GOAL #4 – Recreation and Open Space

GOAL: Develop, operate and maintain the interconnected system of neighborhood and community parks, recreation and open space facilities.

Objective 1: The City of Casselberry shall provide public open space and recreation facilities, ensure that the public has proper access and expand open space opportunities for the residents.

Objective 2: The City shall improve the quality of life of its residents by promoting, preserving and sustaining the various cultural arts in its community.

Objective 3: The City shall incorporate historic resources as a component of its activities and programs.

Objective 4: The City shall maintain, improve and expand its recreation and open space facilities according to approved plans.

GOAL #5 – Transportation

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: The City shall promote a balanced approach to future mobility needs within the City with a multimodal focus that emphasizes complete streets that are well maintained.

Objective 2: The City shall ensure regional connectivity while respecting the City's local needs.

Objective 3: The City shall implement transportation improvements while protecting neighborhoods and environmentally sensitive lands.

Objective 4: The City shall fund transportation projects through available dedicated funding sources and seek new sources for future projects.

GOAL #6 – Public Safety

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

Objective 1: The City shall cause the Police Department to work in partnership with the Community to protect life and property, solve neighborhood problems and enhance the quality of life in the City.

Objective 2: The City shall follow a policy of Complete Streets whereby, when possible, all road projects should be designed to comfortably accommodate all users to the fullest extent to include driving, walking, bicycling, public transportation and the needs of the disabled.

Objective 3: The City shall provide street lighting in public rights of way through an assessment program to serve all residential and commercial properties.

- Objective 4:** The City shall 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:** The City shall cause the mandatory collection and removal of solid waste materials discarded by the public through residential and commercial franchises.
- Objective 6:** The City shall 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 7:** The City shall 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 8:** The City shall promote the public health, welfare and public safety through non-criminal enforcement of local codes through a Code Compliance Division.



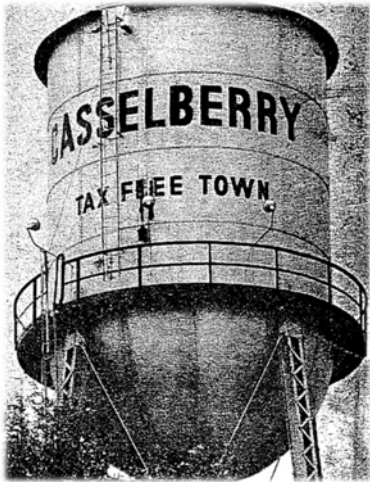


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CASSELBERRY AT A GLANCE

At a Glance

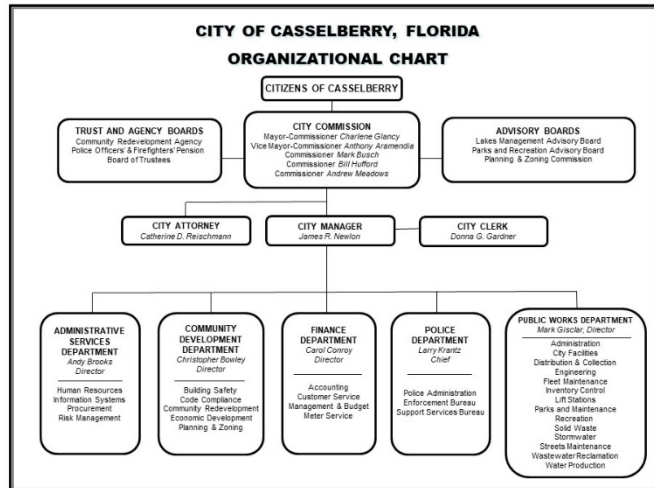
Casselberry is a culturally-enriched and dynamic city with a convenient central location that makes it a coveted place to live in Central Florida. The City started as a vision and grew into a sizeable suburb that lies in Seminole County, approximately 20 miles northeast of downtown Orlando. Two major 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 209 full-time and 7 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.



Wayfinding Sign

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, the Lakes Management 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.



Greenway Trail

Casselberry's current official population is estimated to be 30,035, 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.



Blueway Trail

Senior residents benefit from a number of different social activities that are offered during the year at the Casselberry Recreation Center. There, many participate in dance classes, health fairs, tax preparation, exercise routines and much more. For those who wish to explore their artistic and



Art House

creative abilities, a variety of art classes and workshops for residents of all ages are held at the Casselberry Art House. Situated at Lake Concord Park, the Art House routinely has art exhibits on display by local and renowned artists. In addition, renovations are underway on an adjacent residential property purchased by the City which will open as a Sculpture Center to the public. Artistic programming will include regular sculpture exhibits featuring the work of local sculptors, popup and month-long exhibitions and bi-monthly workshops.



Lake Concord Park Event

Various entertainment and musical events are held by the City throughout the year and continue to grow in size and popularity. Included are jazz concerts, blues festivals, golf tournaments, car shows, 5K races and recreational programs for the young and older alike.

Expansion of Lake Concord Park, the City's premier site located behind City Hall where many of its art and musical events take place, will continue to be a consideration as

adjacent or neighboring parcels become available for future development. The acquisition of a property next to City Hall was recently approved by the City Commission to provide additional parking accommodations. Plans for this space are currently in the design phase and, once the project has been completed, the expanded parking area will conveniently serve residents and others conducting business at the City, attending an event, or merely enjoying some leisure time in the park.

Another objective approved by the City Commission resulted in a parks bond referendum for improvements and upgrades to five other existing parks in Casselberry and creation of a new "wheel park" on the northeast side of the City. The vote by City residents to pursue this objective passed by an overwhelming majority and will ensure continued recreational opportunities are provided for the enjoyment of City residents and the community as a whole.



Splash Pad at Lake Concord Park



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 two private schools located within the City - Lake Forrest Preparatory School, grades K through 8, and The Geneva School, which recently relocated to a new multi-phase 40-acre campus in the City to accommodate its numerous classroom buildings for grades 7 through 12, as well as a gymnasium, batting cages, athletic fields and associated parking areas. The City also approved plans for the new Glen Academy at Lake Marie which broke ground in early spring 2020. Enrollment will include children ages 6 months to 12 years of age.



Geneva School



Jefferson Apartments

The selection of residential housing in Casselberry continues to expand while maintaining its small neighborhoods, large gated communities, and a growing number of townhome and apartment complexes that are available at varying price ranges for families, singles and retirees. Ongoing construction of these new developments include the 20-unit Concord Drive Townhomes project, the 8-unit two-car garage townhome development known as the Preserve at Maitland, and a 384-unit apartment complex called the Jefferson Apartments at Lake Howell. It is anticipated that all three projects will be completed by the end of the 2020 calendar year.

An additional project, Legacy Place Townhomes, was approved for development of up to 64 units and is proceeding with plans to construct four model homes.

In addition, a major construction project involved the perimeter wall of the Sausalito Shores subdivision on Red Bug Lake Road which was completely replaced with a new brick wall and signage. The City played an instrumental part in coordinating the project, which created a major improvement for the community and enhanced the appearance of the area along this busy and well-traveled commercial corridor into the City.



A diverse mix of commercial and financial establishments can be found within the City, which provides easy access to numerous shopping, eating and banking choices. In addition, a number of small business parks/industrial centers can be found where a variety of professional services are available or light industry/fabrication applications take place.

On the commercial side, the Greater Marketplace shopping center on State Road 436 received a complete makeover of the business storefronts that occupy space there as well as the addition of a new Crunch Fitness gym and an O2B Kids daycare center. A new Taco Bell restaurant, Metro Diner and a Wawa convenience store/gas station



Metro Diner

completed construction and opened on State Road 436, and the SunTrust Bank directly across from Casselberry City Hall opened its doors for business as well. The Axios construction project which began last year is near completion and provides a 27,892 sq. ft. multi-tenant two-story mixed-use building at the major intersection of U.S. Hwy. 17-92 and State Road 436. The majority of space is intended to be a medical office building and will house a number of various healthcare providers.

Current commercial projects include design plans for a new building to relocate the Casselberry Police Department to a more central location in the City, design and construction plans for a new Public Works Complex, and a proposed new Wendy's restaurant which is in the site plan review process.



Proposed New Wendy's

The changes and additions that have occurred, both past and present, coupled with exciting plans for the future, are indicative of the City's continuing transformation to the vibrant City you see today. As more development and redevelopment projects are realized, this transformation will continue well into the future.

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	30,035
Population Density (<i>Pop. Per Sq. Mile</i>)	3,952
Median Age	39.2
Average Household Size	2.32
Median Household Income	\$ 46,125
Per Capita Income	\$ 49,234
Unemployment Rate	2.7%
White	76%
African American	10.5%
Other Races	13.5%
Hispanic Origin (Any Race)	26.1%

PUBLIC SAFETY	
Number of Police Stations	1
Number of Sworn Police Officers	59

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

PUBLIC WORKS (Streets in FY18-19)	
Miles of Streets	126
Streets Resurfaced (tons/asphalt)	125.6

UTILITIES (Water in FY18-19)	
Miles of Water Mains	222
Number of Fire Hydrants	1,402
Miles of Gravity Mains	133
Miles of Reclaimed Mains	42

ECONOMICS	
2019 MAJOR EMPLOYERS	2019 MAJOR TAXPAYERS
1. Walmart	1. TGA 3851 Grandpine Way, LLC
2. Publix (2 stores)	2. BPP Alphabet MF Newport Colony
3. Avant Healthcare	3. Vinings FL Partners LLC
4. DynaFire	4. 4704 Integra LLC
5. City of Casselberry	5. Radius Winter Park LLC

BUDGET MESSAGE



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

June 25, 2020

Ms. Charlene Glancy, Mayor/Commissioner
Mr. Bill Hufford, Vice Mayor/Commissioner
Mr. Anthony Aramendia, Commissioner
Mr. Mark Busch, Commissioner
Mr. Andrew Meadows, Commissioner

Re: **Proposed Fiscal Year 2021 Budget**

Honorable Mayor and Members of the City Commission:

I am pleased to present to you the Proposed Operating and Capital Budget for the City of Casselberry for Fiscal Year (FY) 2020/2021.

Things are a little complicated. The City of Casselberry is planning to enter Fiscal Year 2020 – 21 (FY21) with high ambitions and follow a turbulent path. At the time of this writing, the City of Casselberry is in a State of Emergency. The entire world is beset with a global pandemic. COVID-19 is a virus for which no one is immune and that particularly threatens certain vulnerable members of our society. In order to slow the spread, “Stay at Home” orders were placed that practically shut down the economy in Spring, 2020. The economy is in recession. The State of Florida is “reopening” and Casselberry employees have not missed a day of work but many are working from home. In the short run, certain significant revenue streams will under perform and the City will need to compensate with strategic cuts. Despite the challenges, the City is determined not to lose pace. Here are some of the major initiatives coming in FY21.

Major Initiatives

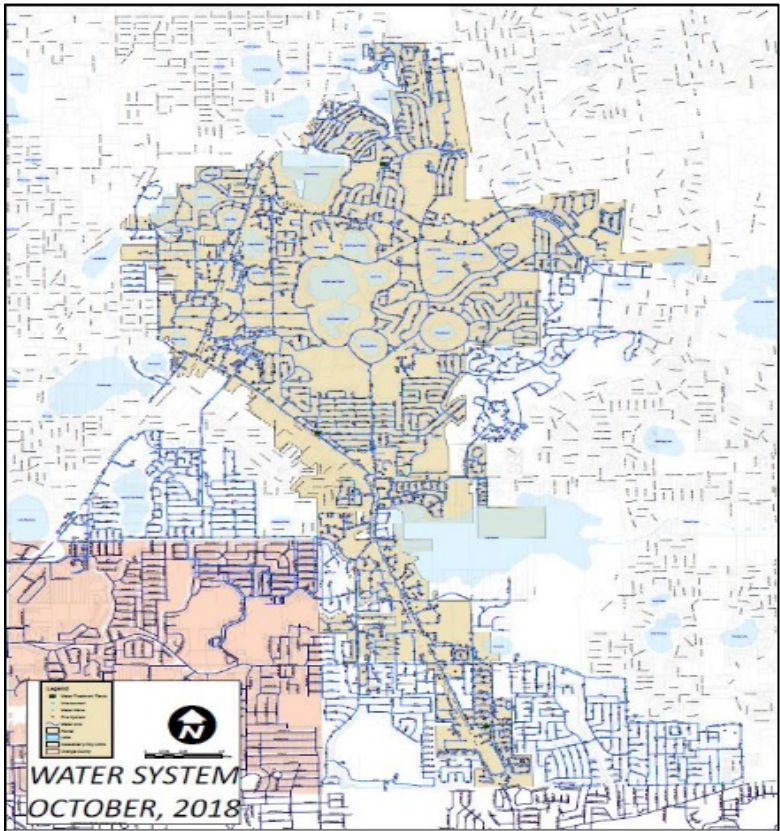
Park Improvements – Following years of community outreach and master planning, the City of Casselberry asked the voters if they would support major improvements to five parks and the construction of a new one. On March 17, 2020 a referendum was passed overwhelmingly. It was approved for the City of Casselberry to issue bonds to raise up to \$24 Million for Park Improvements. Work will commence in FY21 and extend over at least five years.



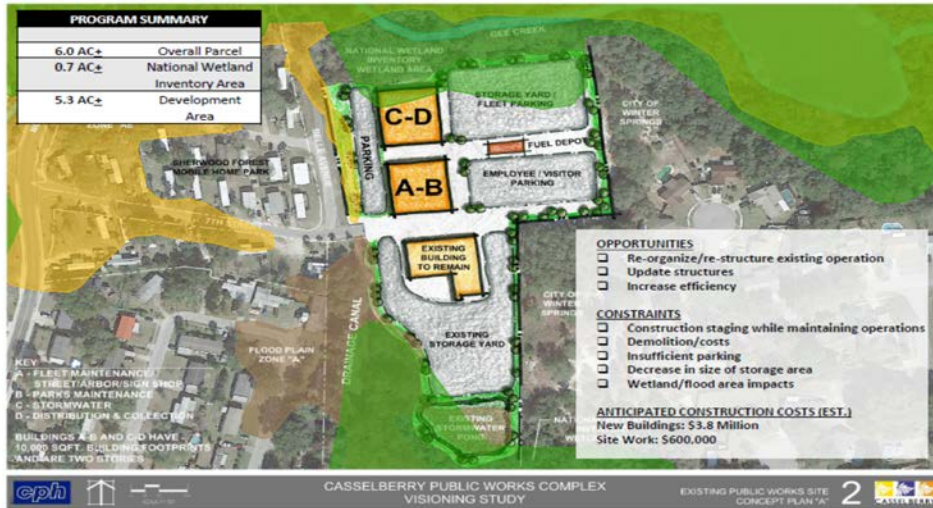
A new, family friendly park is approved to be built on North Winter Park Drive. For now, it is being called Wheel Park because it involves rolling activities for all ages and abilities. Also planned are major upgrades to Secret Lake Park, the Art House and Lake Concord Park, Wirz Park, Dew Drop Park and Sunnyside Park. Secret Lake Park will be the first one to be improved in FY21. Planning and construction costs are estimated to be \$3.6 Million.

As mentioned, the voters authorized the issuance of up to \$24 Million in bonds to improve the parks. These bonds will not be issued all at once. It is planned to sell \$6 Million in bonds in FY21. Bonds once issued have to be paid back over time. The voters also authorized a dedicated property tax millage that would be established for this purpose and only to raise money to cover debt service payments. Because of timing, there will be no debt payments in FY21 and, therefore, no dedicated millage will be imposed on property tax bills this November, 2020. The first Parks-related property tax will not be billed to taxpayers until November, 2021 corresponding to FY22.

Advanced Meter Infrastructure Project – The City of Casselberry operates a Water and Sewer Utility that extends well beyond the City limits and encompasses about fourteen square miles. The meters are read monthly by pedestrian meter readers using touch read “wands” to upload and temporarily store data. There are nearly 20,000 meters in service and most are fifteen years old or older. The City Commission approved in FY20 the system-wide upgrade/replacement of water meters. The technology would be raised to something called Advanced Metering Infrastructure (AMI). This would allow meter data to be accessed digitally through a network. Billing would be more efficient and customer service could have near “real time” access to customer data so alarms can bring timely attention to anomalies and customer inquiries can be efficiently answered. This project begins in August, 2020 and will extend through FY21. It is expected to cost about \$9,000,000 and has been funded with a debt issue.



Complete Renovation of the Public Works Complex – The Public Works Department operates out of a location on 7th Street east of North Winter Park Drive. Within the complex are buildings and other facilities that support Streets, Parks, Stormwater and Utilities. Fleet maintenance takes place there. Heavy equipment, materials and supplies are stored there. The City Commission directed that this area be completely renovated. It is presently under design and 60% complete. Bentley Architects and Engineers was selected for that purpose and Wharton Smith has been contracted to be Construction Manager at Risk (CMAR). Together with staff, planning will be completed in FY 2020. A debt issue is proposed to fund construction and is estimated to be \$16,000,000. An award to construct may be made in early FY21.



Complete Street Reconstruction of Concord Drive – Concord Drive is a road on the southwest end of the City that runs between Anchor Road and US Hwy. 17-92. Here, drainage issues and the need for stormwater infrastructure drives the urgency of the project. That said, the City will use the opportunity to make complete street design changes with new sidewalks, raised curves and gutters, landscaping, decorative streetlights and park-like amenities around newly created retention areas. Planning is complete and proposals are now being solicited. Funding has been set aside in the Stormwater, Infrastructure Surtax and the Water and Sewer Utility Funds. The contract will be awarded in FY20 and the work will take place in FY21.



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 street lights are being considered as well. Planning has been delayed due to the need to reassign the work over price concerns. The plans are now at about 30% complete. Construction may be bid next year late in FY 2021 and after the Concord Drive project nears completion. Funding has been set aside in the Stormwater, Infrastructure Surtax and the Water and Sewer Utility Funds. This money will be rolled over into FY 2021 by budget amendment.



Relocation of the Police Station – The City’s Police Station is 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, has made clear that major renovations will be necessary. The City purchased land off Wilshire Blvd. in 2014 as a possible site for the relocation of the Police Station so that the current Police Station site could be freed to better synergize with Lake Concord Park. The City Commission had directed in FY 2018 that staff plan to move the Police Station to Wilshire Blvd. Funds were approved in the amount of \$800,000 and Dewberry Architects have been engaged. Planning has recently begun. Construction may be bid in FY 2021.



Lake Concord Park Expansion – The Community Redevelopment Agency (CRA) has committed to expand Lake Concord Park and provide for needed parking. This initiative is consistent with the findings of a parking study and the CRA’s Redevelopment Plan. Property was identified as best suited for this purpose just west of City Hall which would be assembled with City-owned land to both the north and the south. With the support of the CRA, the City of Casselberry was successful and acquired the desired property in FY20. Demolition of the existing building and parking lot is imminent. Planning for expanded parking to take its place is underway. The construction of an expanded parking lot will take place in FY21.



The Economy

The current fiscal year opened up with a robust economy, growing stock market, low unemployment, low inflation, and historically low interest rates. In February, 2020 (five months into the fiscal year) concerns began to grow about a new virus originating in China called COVID-19. Fears of a global pandemic took root in February and globally both investors and consumers lost confidence. This is when economists now say the current recession began.

The disease spread worldwide and extreme measures were undertaken in the United States. Social distancing and mask wearing were mandated, gathering in groups of 10 or more was forbidden, people were told to stay home and many businesses of all sizes had to shut down. In April, 2020 the economy bottomed. Real Gross Domestic Product actually fell 4.8% in the first quarter of 2020 and is projected to drop 24.7% in the second quarter.

The recession began abruptly and recovery began abruptly too but will take much more time. Economists predict that the worst has passed and that growth and recovery will begin in in the third quarter of 2020 and continue. The State of Florida is in what is called “Phase 2” of reopening. Restaurants, movie theaters, hotels and even theme parks are open for business. Many consumers still lack confidence but economists predict the economy will return to 2019 levels by the third quarter of 2021 (the end of the FY21 fiscal year).

The City relies on a wide spectrum of revenue sources to resource its budget. The revenue source most vulnerable to an economic downturn is derivative from sales taxes. In FY20 the City budgeted to collect \$3,295,000 in “State Shared Revenue.” In FY21, State Shared Revenue is proposed to be \$2,760,725 – a reduction of \$534,275 or 16%. Forecast models predict the revenues will return to FY19 levels at the end of FY21 and continue to grow from there.

All other revenue sources have met expectations and have been resistant to the effects of this recession and continue to perform. Property tax values can drop in an extended recession, the drop can be extreme and recognition of it tends to lag. The Seminole County Property Appraiser reports that taxable values in Casselberry have risen about 6% heading into FY21. At this time I believe it is premature to predict the recession will impact property values going forward. Should that happen, the City will be prepared to adjust if needed.

The revenue shortfall discussed earlier is very important. Revenues overall need to grow to keep pace with rising costs. The City has compensated for the lost revenue in FY21 by cutting certain recurring operating costs and short funding several vacant positions that will remain unfilled until revenue levels can fully support them again. This may take one or two years.

Budget in Brief

The FY 2021 Proposed 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 2021 Proposed Budget City-wide comes to \$81,452,501, which is 11.4% over the FY 2020 Adopted 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 supported by various taxes and fees and that is associated with the provision of most familiar municipal services. The Proposed Budget for the General Fund is \$19,714,811, which is 3.8% less than FY 20. The General Fund budget is balanced.

Total salaries and benefits paid to the employees that work out of the General Fund will be higher by \$276,115 or 2.5%. This allows for raises for general employees (3%) and the absorption of high increases in health insurance premiums (9.98%) entirely by the City. One new employee is asked to be authorized who initially would be asked to oversee Parks Development projects. This new employee is partially funded and planned for a mid-year placement. In FY 2019, the City approved a three-year agreement with the Police collective bargaining unit. Increases to salaries effective for FY 2021 are to be 5%.

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 grow an additional \$27,653 to be \$501,686 in FY 2021. That combined with the contribution from Seminole County would make total TIF revenue budgeted for FY 2021 to be \$1,303,077. Revenue for FY 2021 exceeds that which was forecast in the CRA redevelopment plan by \$308,122.

Debt Service will grow \$736,589 in FY 2021 over that budgeted in FY 2020. This is due to the start of the Public Works Complex Project and the Advanced Metering Infrastructure (AMI) Project.

Highlights of Note in the Proposed Budget for FY 2021

- The City Commission is requested to approve a millage rate of 3.0519. This rate has been the same for the last two years when it was lowered from the previous rate of 3.1201. The proposed revenue derived from property tax is \$5,114,890. This amount is not the gross levy. It is net of early payment discounts afforded taxpayers and other collection expenses. Property Tax funds about 26% of the proposed General Fund Budget of \$19,714,811 and about 6% of the City budget overall.
- A salary merit/COLA increase is respectfully requested in an amount of 3% for all general employees. Members of the collective bargaining unit represented by the Fraternal Order of Police (FOP) will receive an increase of 5% due to the three-year collective bargaining agreement approved by the City Commission which went into effect in FY 19. Salary increases are planned to be implemented in January of 2021. The consumer price index is predicted to be 1.4% in 2021.
- The cost of employee health insurance benefits to the City will grow with the FY 2021 renewal by 9.98%. The increase is actually viewed as favorable and proposed to be absorbed by the City.
- The City's Neighborhood Improvement Grant program continues with its focus supporting neighborhoods to achieve a greater sense of identity and community. The funding provided is \$25,000 in the Community Development Planning Division.
- The City's employee roster has increased by 1 full-time position which will be discussed further in this message.
- Consolidation of Fire and Emergency Medical Services from the City into Seminole County are bound under terms within an interlocal agreement. The agreement provides for an annual payment (if necessary) from the City to Seminole County to make the County whole for its cost to provide these services within the City. The first payment under the agreement occurred in FY 2016 and was \$694,414. The amount for FY 2017 was \$449,090 and it dropped to \$131,019 in FY 2018. There was no payment required in FY 2019. The amount for FY 2020 is not yet known but the City has reserved \$422,673 this year. \$110,549 has been budgeted in FY 2021.
- Water and sewer rates were set by ordinance following a rate study adopted on October 30, 2017. The ordinance raised base rates about 2.5 % overall for FY 2021. The rate study was used to set rates that would yield revenues to support Water, Sewer and Reclamation operations and a capital improvement plan over five years through FY 2022.
- A master plan was adopted by resolution on September 25, 2017 for Stormwater and Lakes Management. The master plan expanded the level of service provided to more lakes for aquatic plant management. It set rates to provide resources for Stormwater and Lake Management operations and for a ten-year capital improvement plan. The Stormwater and Lake Management utility fee is scheduled to increase in FY 2021 from \$8.65 per Equivalent Residential Unit (ERU) to \$8.90.
- Rates for residential garbage collection and street light assessments are not proposed to change.
- Budgeted capital improvement projects include the following. Additional information can be found in the Capital Improvements section of the budget book.
 - General Fund
 - Alerton Global Controller Upgrade
 - Equipment Replacement
 - Police Patrol Vehicles (10)
 - Parks 1/2 Ton Pickup Truck (1)
 - Parks Four Wheeler (1)
 - Stormwater Four Wheeler (1)
 - Parks Improvements (Bond Funded)
 - Planning, Engineering and Construction of

- "Wheel Park" - Phase 1 & 2
- Secret Lake Park Improvements
- Wirz Park Improvements
- Dew Drop Park Improvements
- Lake Concord Park - Art House Expansion
- Sunnyside Park Improvements
- Stormwater Projects
 - Storm Pipe Rehabilitation
- Capital Improvement
 - New Public Works Department Complex (long-term note funding)
- Water and Sewer Utility
 - Lift Station Pump Replacement
 - Replacement Control Panels
 - Lift Station #31 Bend in the Road Renovation
 - Surge Pump Replacements (#3 & #4)
 - Windward Square Water Main Replacement
 - Various Gravity Sewer Lining
 - Sausalito Force Main Replacement
 - Northgate Phase 1 Water Main Replacement
 - Casselton Water Tower Lighting
 - North Water Treatment Plant Ground Storage Tank Rehab

Several appropriated projects from FY 2020 will roll forward through amendment into FY 2021 for completion outside of this budget document. These include:

- Complete Street Reconstruction of Concord Drive
- Complete Street Reconstruction of Lake Kathryn Circle
- Advanced Meter Infrastructure Project
- Howell Park Water Plant Renovation
- Seminola Lift Station Reconstruction
- Queens Mirror Nutrient Reduction Facility

Property Taxes

The City's taxable value "base" has appreciated 6.01% into FY 2021 over FY 2020. This is the eighth consecutive year of growth since the "Great Recession". Value growth was driven by appreciation of existing taxable values and new construction and annexations, bringing new taxpayers to share the load. Total taxable value has now exceeded and is growing passed the pre-recession, high level that peaked in FY 2008. It took twelve years to recover.

Taxable Value		
Budget Year	\$ Million	% Change
FY 2007	\$ 1,414	25.90
FY 2008	\$ 1,598	13.00*
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	\$ 1,728	6.01

* HB1B - State Legislature mandated property tax cut

** 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 27, 2020 the Seminole County Property Appraiser released estimated taxable values for Casselberry. For FY 2021, the City proposes to set its millage rate at 3.0519, the same rate as the previous year. Because taxable values have grown higher for FY 2021, the rolled-back rate calculates to be a little lower. For FY 2021 the rolled-back rate is estimated to be 2.8900 mills.

The following table shows the difference in what the City would levy for FY 2021 at the adopted millage rate as compared to the rolled-back rate. This is a gross levy and differs from the net collections used for budgeting.

FY 2021	Proposed	Rolled-back	Variance
Millage	3.0519	2.8900	0.1619
Revenues (gross)	\$5,273,083	\$4,993,351	\$279,732

Since the passage of "Property Tax Reform", the Florida legislature has sought to limit the growth in the property tax levy. It has been highly scrutinized and controlled. Keeping pace with what the law allows, the levy cannot easily grow from one year to another faster than the rolled-back rate. 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 2021 per capita income was recognized to grow at a

rate of 3.22%. That is the increment applicable to FY 2021 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 2021, PCI as a growth standard would add \$160,859 to the levy.

FY 2021	Rolled-back w/ PCI	Rolled-back	Variance
Millage	2.9831	2.8900	0.0931
Revenues (gross)	\$5,154,210	\$4,993,351	\$160,858

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 2021 is estimated to be 7.5635 mills and could raise \$13,068,240 in gross taxes.

The Proposed Budget has been prepared so that the millage rate remains at 3.0519 mills and provides \$5,114,890, which is 97% of the gross levy. The levy will be an increase over FY 2020 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 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

City-wide staffing increased by 1 full-time employee.

- Healthy Community Manager

The Healthy Community Manager position will be funded by General Fund in the Engineering Division. The Parks referendum created new responsibilities that this position will perform. The position would ensure health, sustainability and resiliency considerations are integrated into the City's projects and programs, help advance park initiatives, including implementing the Parks, Recreation, Pathways, and Open Space Master Plan and would assist with mobility/transportation planning initiatives.

Following is a Comparative Schedule of Department Staffing. Changes associated with the City Manager/City Clerk and Building Safety Division are associated with a reorganization already approved by the City Commission on June 22, 2020.

Comparative Schedule of Department Staffing

	FY 2020 FT	FY 2020 PT	Change FT	Change PT	FY 2021 FT	FY 2021 PT
ADMINISTRATION DEPARTMENT						
City Commission	0	5	0	0	0	5
City Manager/City Clerk	6	0	-1	0	5	0
	<u>6</u>	<u>5</u>	<u>-1</u>	<u>0</u>	<u>5</u>	<u>5</u>
ADMINISTRATIVE SERVICES DEPT.						
Human Resources	4	0	0	0	4	0
Procurement & Contract Management	3	0	0	0	3	0
Information Technology	3	0	0	0	3	0
	<u>10</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10</u>	<u>0</u>
COMMUNITY DEVELOPMENT DEPT.						
Planning	6	0	0	0	6	0
Economic Development	1	0	0	0	1	0
Code Compliance	5	1	0	0	5	1
Building Safety	2	0	1	0	3	0
	<u>14</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>15</u>	<u>1</u>
FINANCE DEPARTMENT						
Accounting	6	0	0	0	6	0
Management and Budget	1	0	0	0	1	0
Customer Service	5	0	0	0	5	0
Meter Service	3	0	0	0	3	0
	<u>15</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15</u>	<u>0</u>
POLICE DEPARTMENT						
Police	70	0	0	0	70	0
PUBLIC WORKS DEPARTMENT						
Parks and Maintenance	10	1	0	0	10	1
Recreation	7	0	0	0	7	0
Engineering	3	0	1	0	4	0
Streets Maintenance	13	0	0	0	13	0
Fleet Maintenance	3	0	0	0	3	0
City Facilities	4	0	0	0	4	0
Stormwater Utility Fund	9	0	0	0	9	0
Administration	6	0	0	0	6	0
Distribution and Collection	16	0	0	0	16	0
Lift Stations	5	0	0	0	5	0
Water Reclamation	7	0	0	0	7	0
Water Production	8	0	0	0	8	0
Inventory Control	1	0	0	0	1	0
	<u>92</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>93</u>	<u>1</u>
TOTAL PERSONNEL	<u>207</u>	<u>7</u>	<u>1</u>	<u>0</u>	<u>208</u>	<u>7</u>
PERSONNEL CHANGES			<u>1</u>	<u>0</u>		

Conclusion

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

The Proposed Budget for FY 2021 continues the progress that has been made. Quality services will be provided with a lean work force. The City-wide Proposed Budget totals \$81,452,501 which is about 11.41% more than the Adopted Budget for FY 2020. The growth 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 Proposed 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 the Finance Director Carol Conroy and Budget Accountant CJ Kaawach for their assistance in preparing the FY 2021 Proposed 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 2021 Proposed 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 Proposed 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 Proposed Budget, highlighting the central issues in developing the budget as well as establishing the theme for the fiscal year. The Proposed 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 Proposed Budget provides information about the services the City will provide for the fiscal year beginning October 1, 2020 and ending on September 30, 2021.

Financial Plan

The Proposed 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 Proposed 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 Proposed 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 Proposed 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 Proposed 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 Proposed Budget document provides the reader with a condensed analysis of the financial plans for fiscal year 2021 for the City of Casselberry.

Budget Process

Budgetary Basis

Budget for the governmental funds use 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 a commitment 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 Course 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 Proposed 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 2021 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 2021 BUDGET CALENDAR AT A GLANCE

Key dates in **BOLD**

Proposed:	
February 26	City Commission Pre-Budget Planning Workshop
March 2	Distribute instructions and worksheets for FY 2020/2021 operating budgets to departments
March 26	Departments submit operating and capital budget requests, organizational chart, and staffing plan to City Manager
March 30 - April 16	City Manager and Finance Director review budget requests with Department Directors
April 20 - May 21	Finance Department prepares recommended budget and 5-yr Capital Improvement Plan under direction of City Manager
June 2 - 4	City Manager meets individually with City Commissioners to review draft budget
June 1 - 11	Finance Department prints and compiles Proposed Budget for distribution
June 18	Finance Department distributes Proposed Budget to City Commission (proposed millage rate recommended)

Tentative:

July 1	Property Appraiser provides preliminary tax rolls on DR-420 (Certification of Taxable Value) to City
July 13 - 14	Budget Workshop
July 27	City Commission adopts proposed millage rate
July 29	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 14	First public hearing on tentative millage rate and budget

Final/Adopted:

September 24	Advertise budget hearing and budget summary in local newspaper
September 28	Final public hearing and adoption of final millage and budget
September 30	Resolution adopting final millage sent to Tax Collector, Property Appraiser, and FL Dept. of Revenue
October 5	DR-422 (Certification of Final Taxable Value) sent and certified by City
October 19	DR-487 (Certification of Compliance) and required documents sent to FL Department of Revenue
October 28	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 in 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 2021:

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.

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 2021:

Equipment Replacement Fund – To account for resources used for the capital lease purchase of significant capital items. Funding is provided from capital 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.

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 three 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 Course Fund

This fund is used to account for the City's golf course operations. The golf course is operated through a contractual agreement with a management company that manages the golf course operations. The golf course 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 required from the general fund to support operations along with associated golf course 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 2021 PROPOSED BUDGET DEVELOPMENT

This section describes the major sources of revenues and expenditures, along with trends utilized in developing the FY 2021 Proposed 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 the balanced budget. The FY 2021 Proposed 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 2019 Fund Balances.
- The City's FY 2020 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 always seeks to improve economic conditions through multiple approaches. The goal is to provide for an increased tax base, which allows the City to be more resilient in varying national economic conditions. One of the many ways to improve local conditions is to protect land values. This is supported by a strong balance of privately-owned lands, a low number of low-density rental units, a high percentage of home ownership, occupied commercial and office space along busy corridors, and publicly owned parks within proximity to homes. This, along with a hierarchy of schools, as Casselberry has, these are the desired elements that make a community.

Casselberry has all these elements that continue to make the City a desirable location to call home. Businesses continue to relocate to the City to serve area residents and an increase in multi-family projects in townhomes and apartments/condominiums shows that land values are rising to a level that demands higher densities. This also reflects a high level of capital investment and reinvestment into the City. New developments opened or opening in the City include Jefferson Apartments at Lake Howell, Lake Howell Townhomes, Legacy Place Townhomes, Concord Townhomes, Metro Diner, Dr. Phillips Wellness Center, Axios Development, the Glen Academy, the Geneva School, SunTrust at Lake Concord, Greenville Subdivision, and TMJ Office Park.

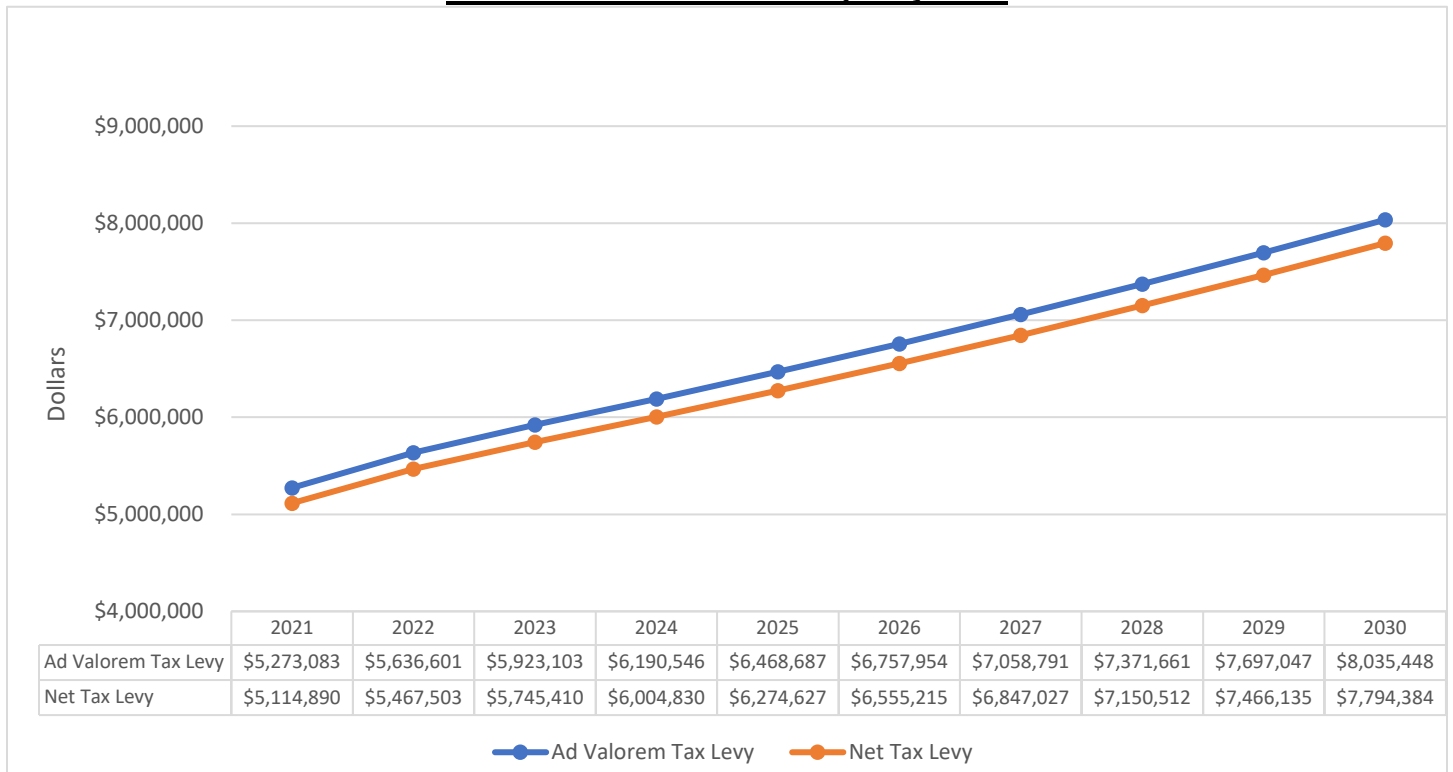
The City's focus on park expansion, environmental protection, interconnectivity for pedestrians along trails, complete streets, and sidewalks speaks to a shift away from large roadway construction to a safer, more user-friendly community. The increased pedestrian ways are linking neighborhoods to schools, parks, the Casselberry Golf Club, and Lake Concord Park. This connectivity enhances events at Lake Concord Park, which hosts craft festivals, music events, and seasonal festivities.

The City has a very active and defined Community Redevelopment Area that includes a City Center, an Opportunity Zone, and several well-planned overlay districts to enhance design. The combination of sound long-range planning, adherence to community values, and a fiscal plan has resulted in continued growth management in the City. This is reflected in a population growth in 2020 to 30,035 residents, which is expected to increase as multi-family projects are constructed and opened in 2020.

The increase in housing projects is also creating a climb in home values. The median home value in Casselberry rose to \$239,631, or 4.8% increase since 2019. COVID-19 impacts to home values are predicted to drop 0.9% within the next year. The median list price per square foot is approximately \$150, which is in keeping with the Central Florida regional average. The median rent price in Casselberry is \$1,500, also on average with the regional rental rate.

From the above, it can be concluded that Casselberry's public capital investments in infrastructure, parks, and events are providing the community environment conducive to families and individuals. Coupled with private development investment, the City looks to increase in housing starts and home values on par with the Central Florida region. As the geographic center of northern Central Florida shifts from the Winter Park/Maitland area, Casselberry continues to be in an excellent physical location to accommodate business and residential growth.

10 Year Ad Valorem Tax Levy Projection

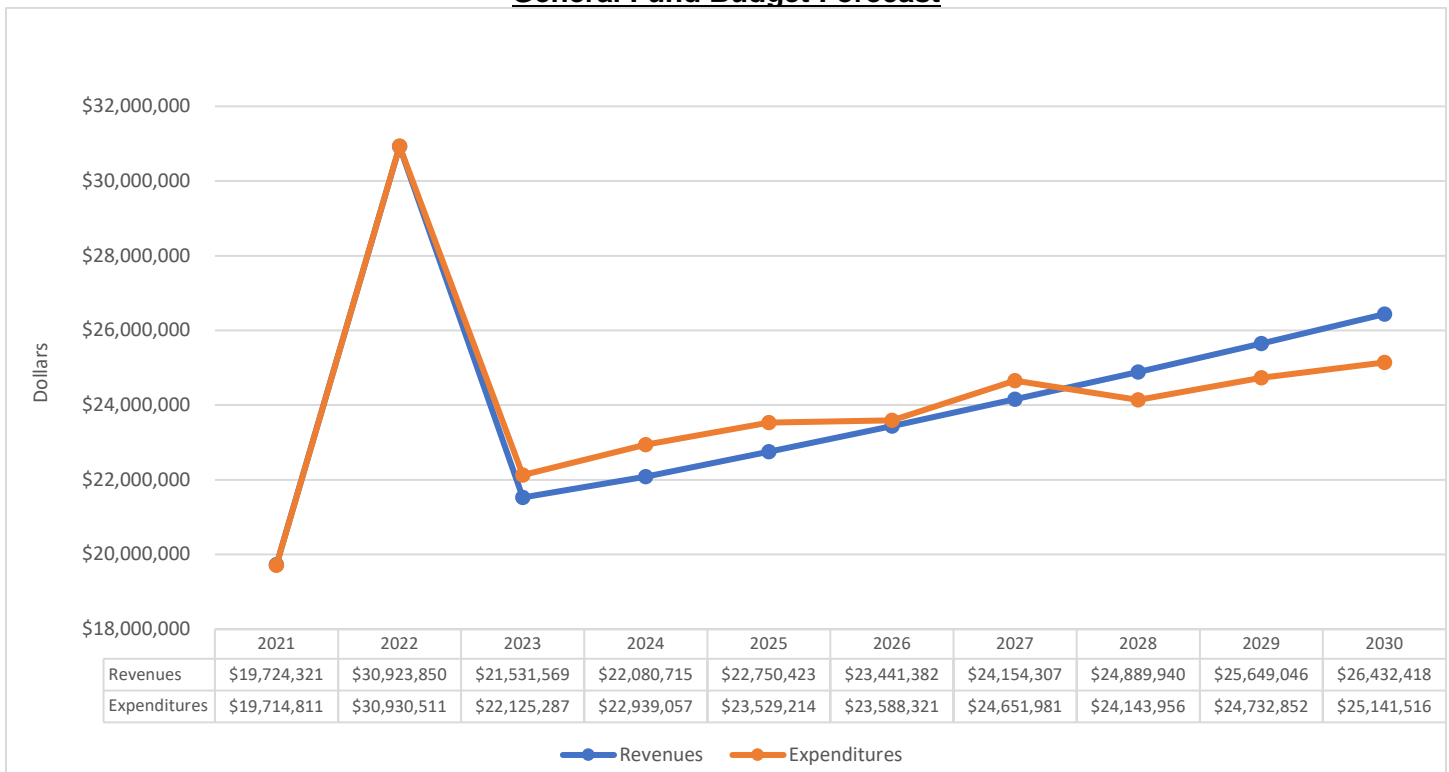


General Fund Budget Forecast

The ten-year budget forecast for the General Fund is based on the FY 2021 Proposed Budget. This forecast is favorable and essentially balances budgeted revenues versus expenditures through FY 2030. Assumptions built into the forecast are as follows:

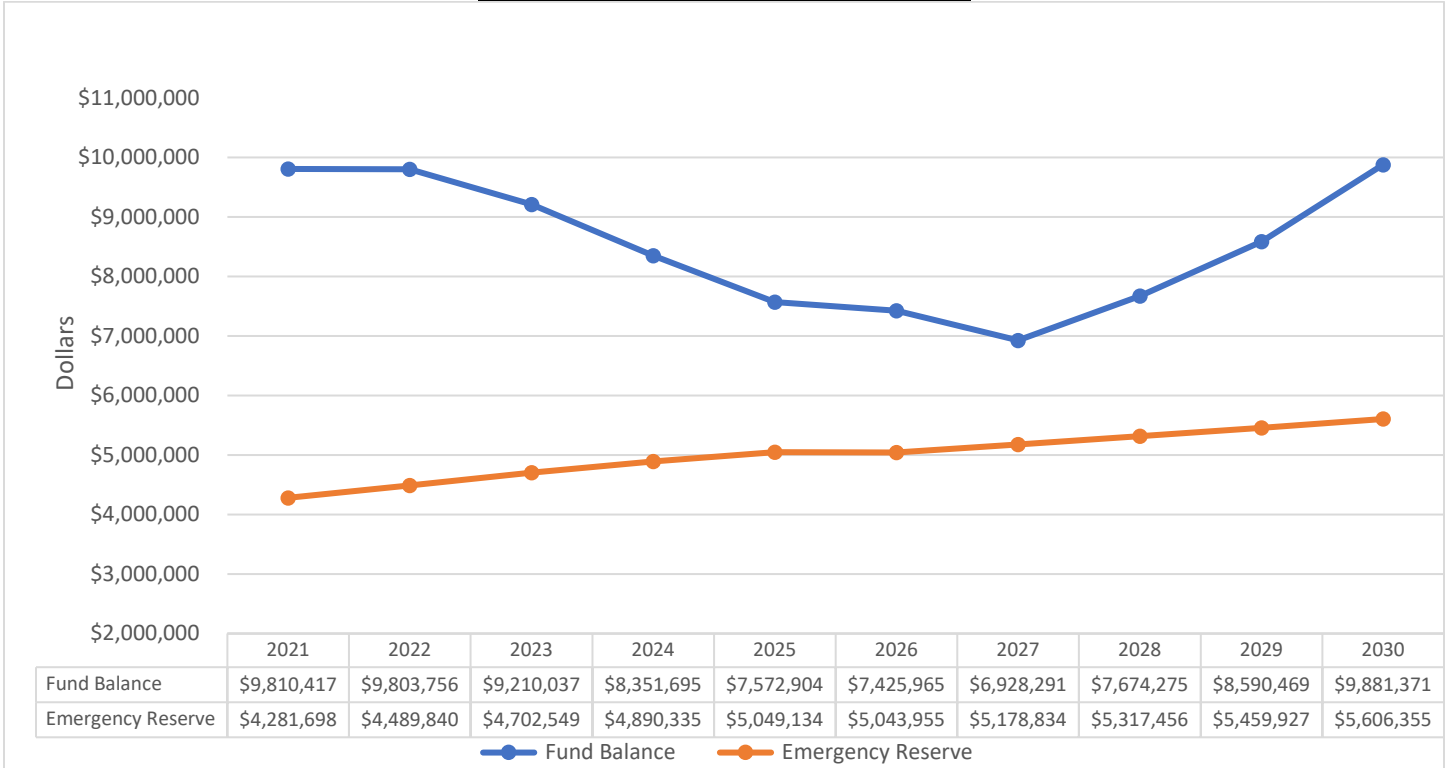
- Ad valorem revenue will grow at a rate of 4% annually due to property appreciation and new development.
- Interfund transfers will grow at a rate of 3%.
- Shared Revenues derived from sales tax are budgeted in FY 2021 at \$532,275 below FY 2020 budget expectations and then recovers at a rate of 5% in FY 2022 and 3% a year thereafter.
- All other revenue will grow at a conservative rate of 2%.
- Personal services will grow at a rate of 3% for FY 2021 and thereafter.
- Operating costs will rise at a rate of 2% each year.
- Direct capital outlay will be at a conservative level in FY 2021 and increase in FY 2022 due to the construction of the Police Department compound. Direct capital outlay will be at a conservative level in FY 2023 and remain at that level thereafter.
- While some Long-term debt issues will mature as scheduled within the projection period, new debt will be secured to finance the Public Safety Complex in FY 2022. Capital outlay through capital lease financing is also projected 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 2022 through FY 2027 while the trend slowly reverses in FY 2028 through FY 2030 and the gap widens. Future years project this trend to continue exceptional growth in taxable values due to appreciation in values and new construction. There is an anticipated increase in expenditures in FY 2023 - FY 2030 due to the adoption of the Parks Master Plan and increased operating costs due to park improvements. Debt service increases in FY 2022 and trends up to reach to a higher level in FY 2027, while the trend reverses in FY 2028 through FY 2030 in accordance with existing debt schedules. Debt service allows for cost to carry rehabilitation costs for the Public Works Complex and the construction of a new Police Station on Wilshire Blvd. 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

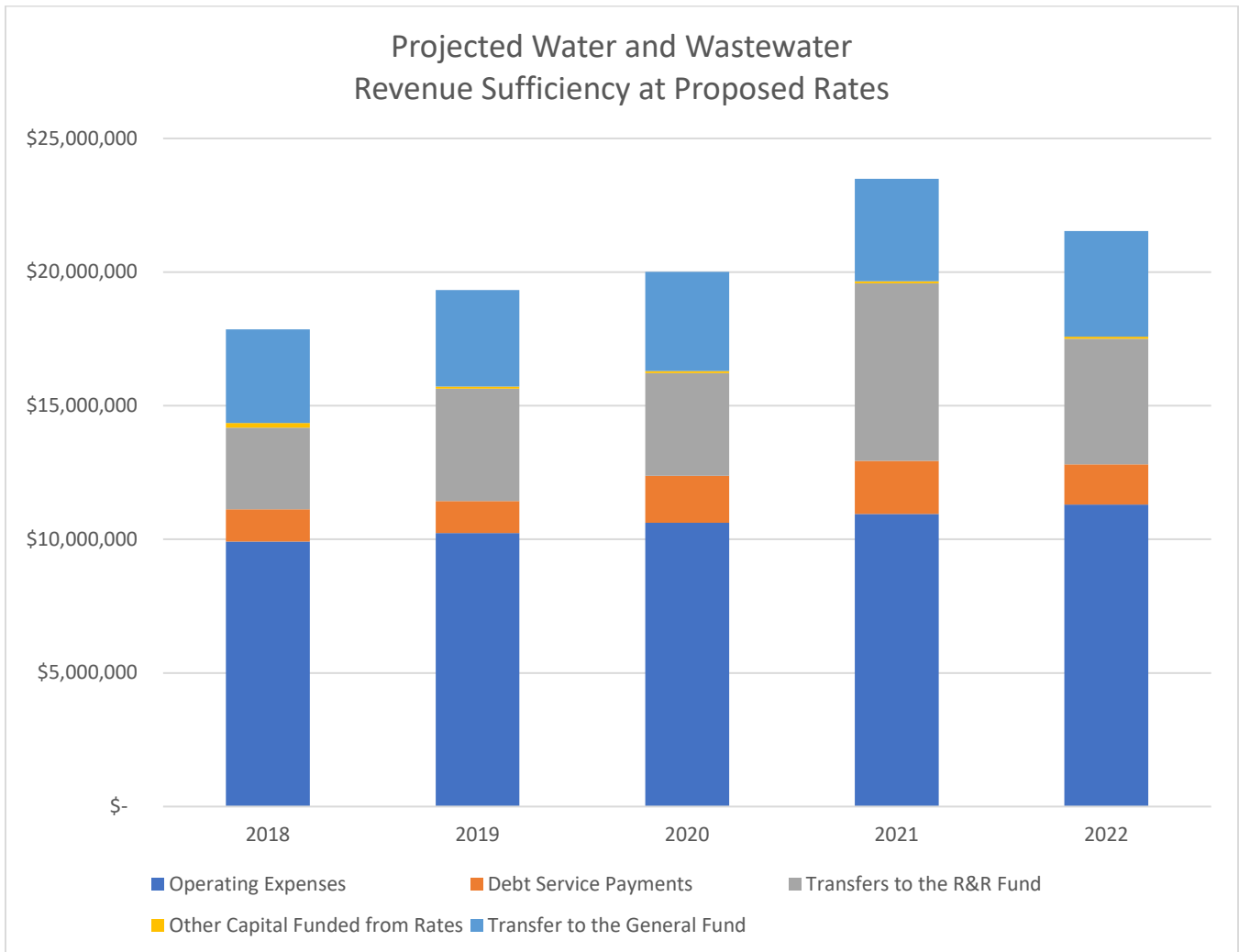
Utility rates are set through adoption of a comprehensive rate study every 3 to 5 years. The long-term projections for the Water and Sewer Utility Fund are based on the recent 2017 Utility Rate Study. Utility rate revenue requirements are based on an analysis of water, wastewater and reclaimed water system costs for the duration of the rate study. This study included adjustments in utility rates effective October 1, 2017. Key assumptions in this study are:

- A 6% increase in water and reclaimed rates for utility customers inside the City and a decrease of the outside surcharge by 50%, from 25% to 12.5%, over a five-year period. The net impact to the City for annual utility rates is 2.45% per year.
- Operating expenses to operate the utility are projected to increase an inflationary rate of 3% each year.
- Costs relative to the Iron Bridge Wastewater Treatment Plant in the bulk wastewater service agreement with the City of Orlando increase 2.4% annually.
- Personal services are anticipated to increase 3.0%.
- The bulk transmission costs for wastewater transmission grows at 3.3% per year in accordance with their projected costs. There is no additional debt planned through the transmission authority.
- Total capital planned for FY 2021 through FY 2025 amounts to \$30.4 million.

- An indirect cost recovery transfer for costs associated with utility management, finance and accounting to the General Fund of \$2.2 million in FY 2021 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.

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 below graph demonstrates the revenue sufficiency based on the adopted rate increases and increases in anticipated costs as detailed above.

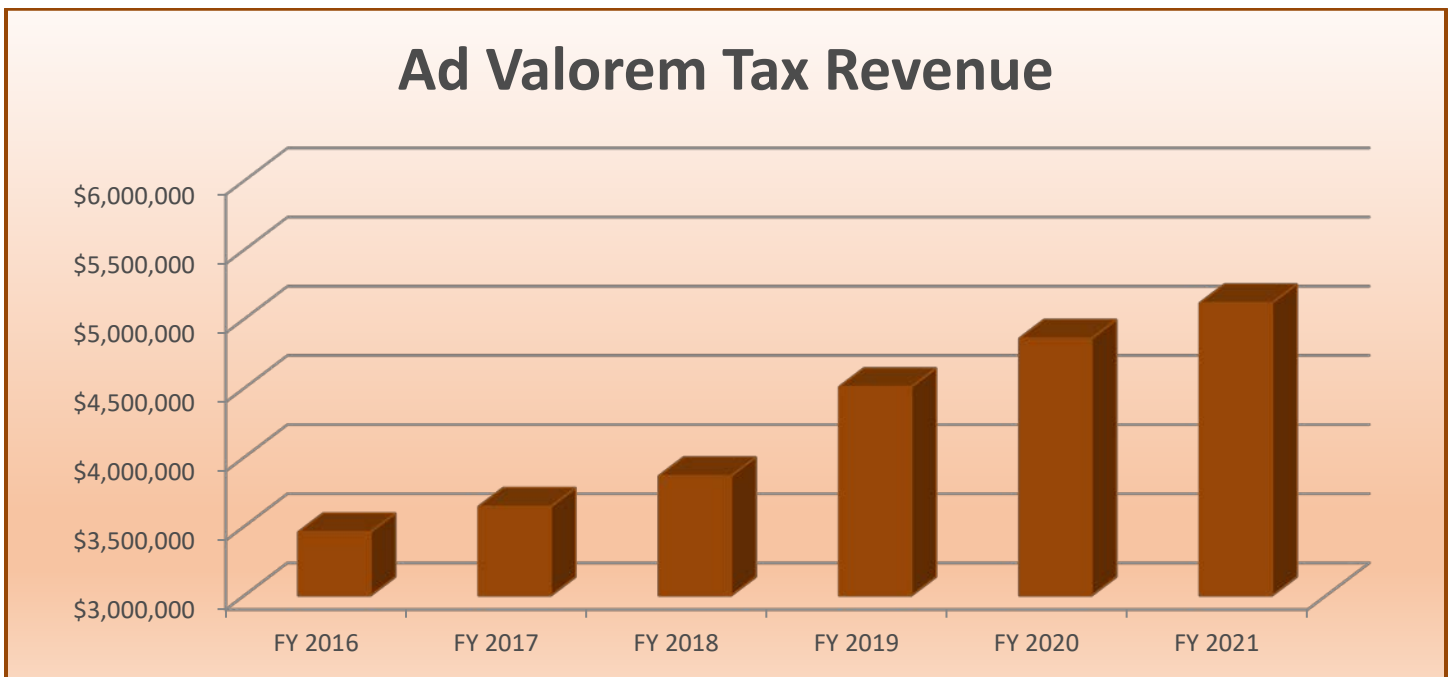


ANALYSIS OF SIGNIFICANT REVENUE SOURCES BY FUND

General Fund

Ad Valorem Taxes

Ad Valorem taxes are budgeted at \$5,114,890 and are collected by the Seminole County Tax Collector’s office. The majority of the tax collections occur from November through March. Tax bills are mailed in November, becoming due March 31, with a sliding discount rate for early payment beginning in November. Collections are calculated by multiplying the City’s adopted millage rate for every \$1,000 of taxable property value. The City’s millage rate is adopted by City Commission each budget year, with the established rate predicated upon desired revenue generated (within statutory limitations) based on the gross taxable value of real and personal property as certified by the Seminole County Property Appraiser. The millage rate is requested to remain unchanged at 3.0159 mills in the FY 2021 Proposed 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 FY 2021 ad valorem taxes are not impacted by Covid-19, as the property assessment took place in January, prior to the start of the pandemic’s economic impact on the economy. As a result, the City is projected to continue this positive direction with a 5.27% increase in property values in FY 2021. The following table illustrates the changes in property taxes over the last five years.

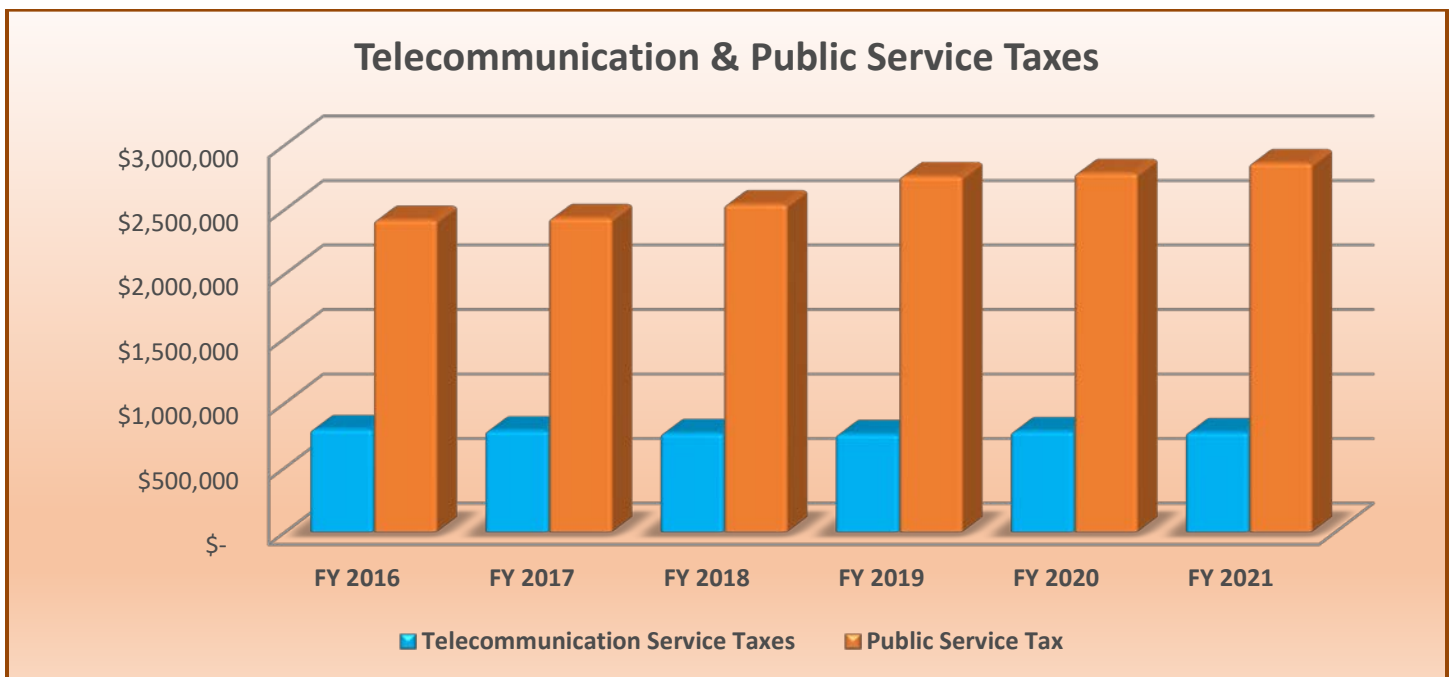


Actual - FY 16	Actual - FY 17	Actual - FY 18	Actual - FY 19	Adopted - FY 20	Proposed - FY 21
\$ 3,458,277	\$ 3,642,618	\$ 3,863,887	\$ 4,507,851	\$ 4,858,896	\$ 5,114,890

Telecommunication and Public Service Taxes

Communication services taxes (CST) are budgeted at \$772,000. 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. Although this revenue source was fairly steady, telecommunications taxes have experienced a decrease in recent years as more people convert to primary use of cellular phones and have abandoned traditional land lines.

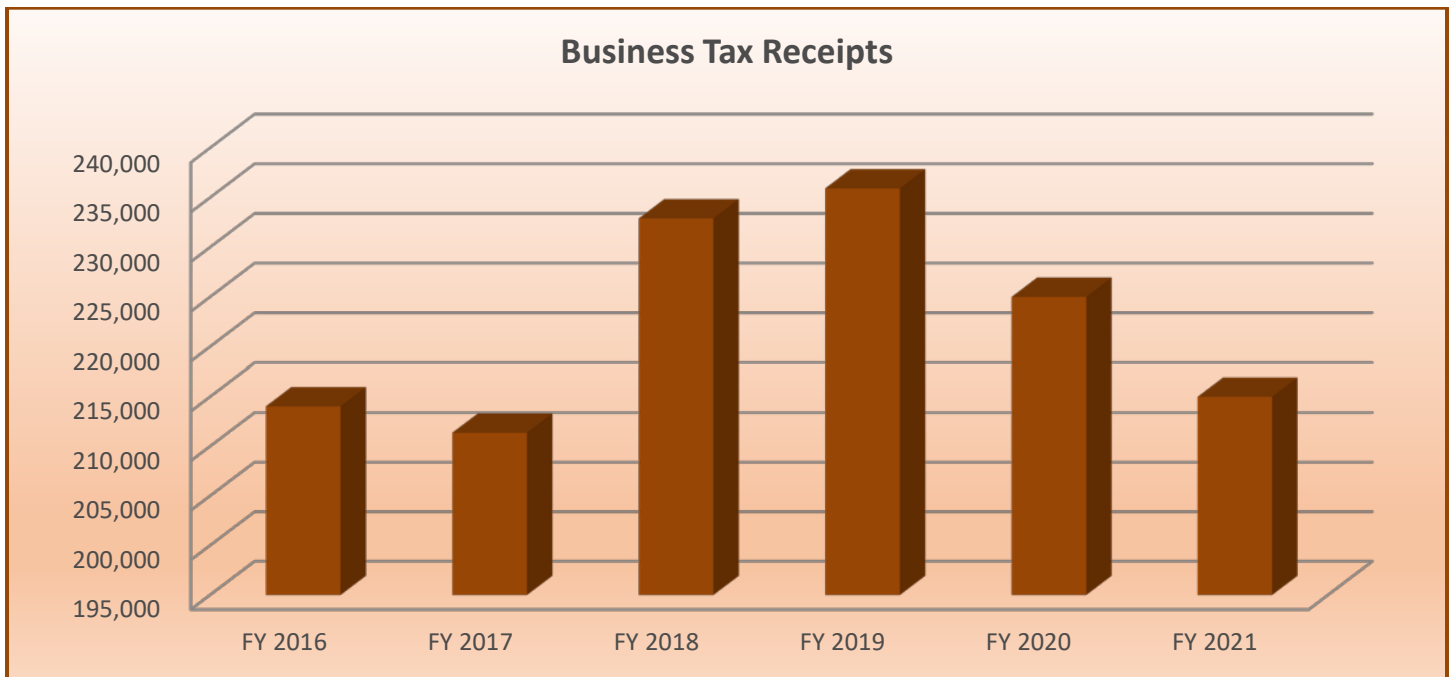
Public service taxes are budgeted at \$2,857,326. They are collected from customers by public service providers and remitted to the City on a monthly basis. Public service taxes are a tax on the purchase of electricity, metered natural gas and water service within the City. Budgeting for public service 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.



	Actual - FY 16	Actual - FY 17	Actual - FY 18	Actual - FY 19	Adopted - FY 20	Proposed - FY 21
Telecommunications	\$ 795,031	\$ 785,291	\$ 765,559	\$ 757,982	\$ 780,000	\$ 772,000
Public Service Tax	\$ 2,417,337	\$ 2,431,810	\$ 2,538,459	\$ 2,756,132	\$ 2,780,589	\$ 2,857,326
Total:	\$ 3,212,368	\$ 3,217,101	\$ 3,304,018	\$ 3,514,114	\$ 3,560,589	\$ 3,629,326

Business Tax Receipts

Business tax receipts revenue is budgeted at \$215,000 based on recent trends and anticipated new business activity in the City. Annual renewals account for the bulk of this revenue and a slight decrease over the prior year is anticipated taking into account possible business closures related to Covid-19. Other miscellaneous licenses and permits are budgeted at \$16,400 based on historical trend.

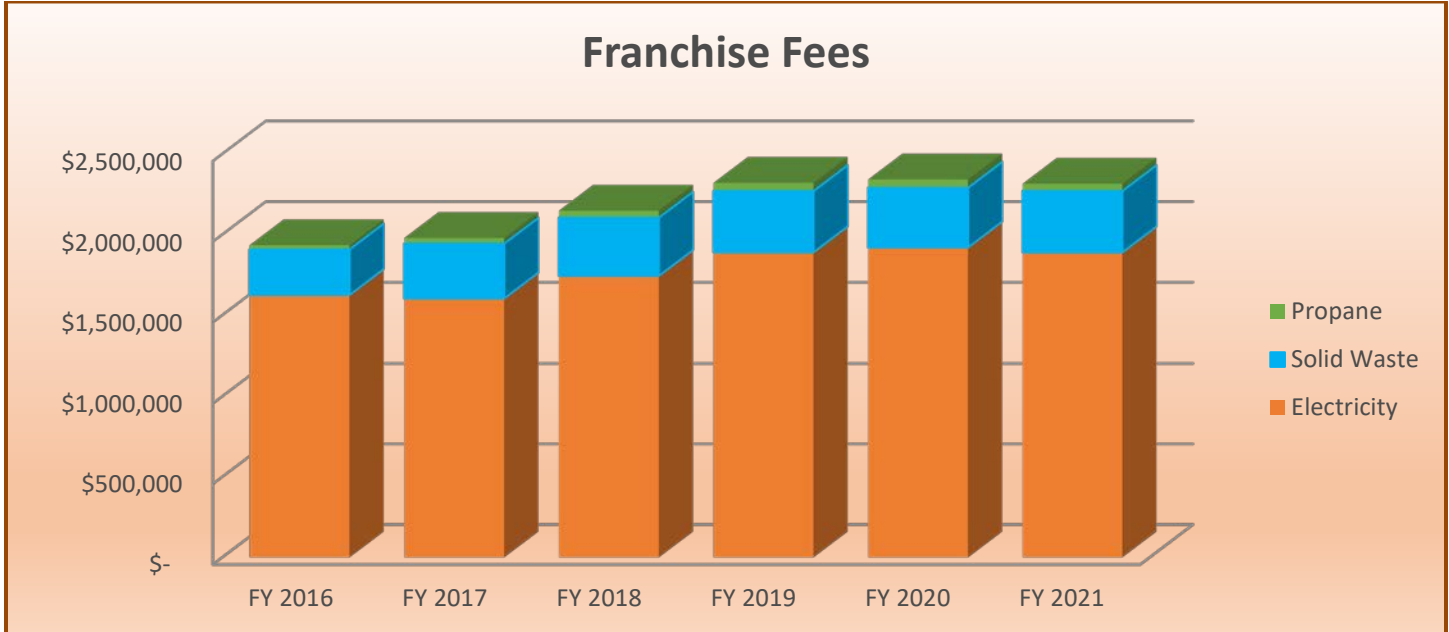


Actual - FY 16	Actual - FY 17	Actual - FY 18	Actual - FY 19	Adopted - FY 20	Proposed - FY 21
\$ 214,037	\$ 211,371	\$ 232,898	\$ 235,922	\$ 225,000	\$ 215,000



Franchise Fees

Franchise fees are budgeted at a total of \$2,315,000. 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.



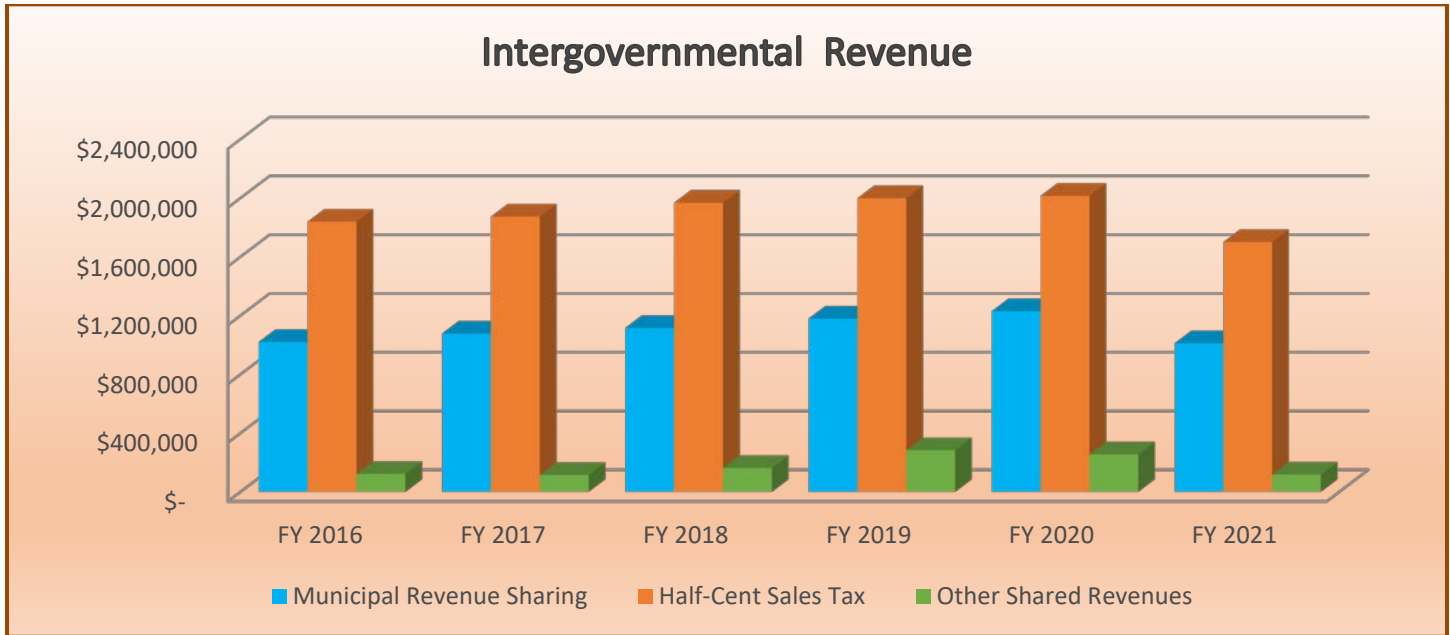
Actual - FY 16	Actual - FY 17	Actual - FY 18	Actual - FY 19	Adopted - FY 20	Proposed - FY 21
\$ 1,933,738	\$ 1,978,429	\$ 2,147,683	\$ 2,320,432	\$ 2,341,487	\$ 2,315,000

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 from the State and 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 \$1,700,956. It is apportioned and distributed by the State based on population estimates. Municipal Revenue Sharing revenue is projected to be \$1,011,769. 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.

Taking into account the current reduction in Municipal Revenue Sharing and Local Government Half-Cent Sales Tax due to COVID-19, these revenues were budgeted at a discounted rate over actual 2019 collections. The City budgeted conservatively, using a thirty percent (30%) discount in the first quarter of 2021, decreasing each quarter by ten percent (10%) until the budget is back to 2019 actual numbers in the last quarter of 2021 as many analysts believe the economy will have recovered by that time. Miscellaneous and other Shared Revenues are budgeted in the General Fund at \$118,000. 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 \$2,830,725, of which Local Government Half-Cent Sales Tax and Municipal Revenue Sharing comprise 95.9% of the total intergovernmental budget.



	Actual - FY 16	Actual - FY 17	Actual - FY 18	Actual - FY 19	Adopted - FY 20	Proposed - FY 21
Rev Share	\$ 1,020,492	\$ 1,077,566	\$ 1,116,019	\$ 1,178,959	\$ 1,230,000	\$ 1,011,769
Half-Cent	\$ 1,839,335	\$ 1,873,706	\$ 1,968,338	\$ 1,998,820	\$ 2,015,000	\$ 1,700,956
Other Shared Revenues	\$ 122,689	\$ 114,917	\$ 162,097	\$ 283,169	\$ 254,750	\$ 118,000
Total	\$ 2,982,516	\$ 3,066,189	\$ 3,246,454	\$ 3,460,948	\$ 3,499,750	\$ 2,830,725

Fines & Forfeitures

Various fines and forfeitures are conservatively budgeted in the General Fund at \$263,050, based on historical trends and current economic condition. Court fines, false alarm fines and traffic 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

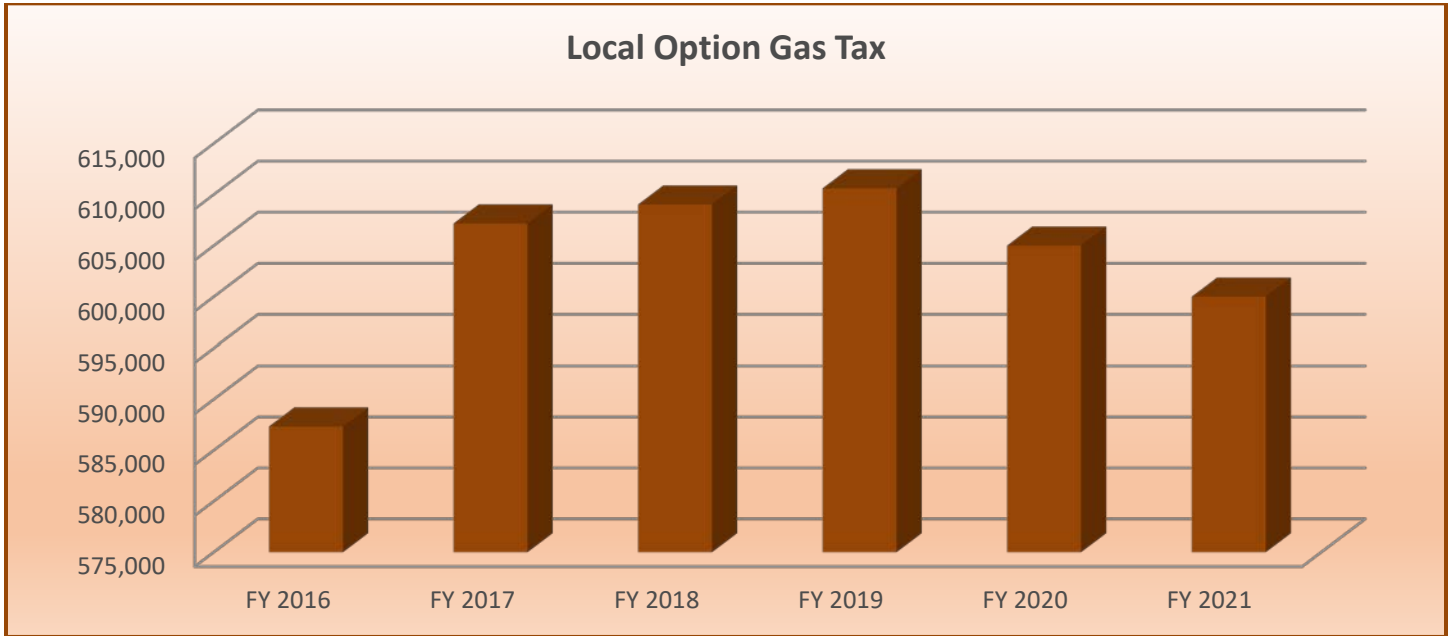
Estimates for revenues of \$171,500 are generated from the Parks and Recreation program in the General Fund. Activities are provided by the Parks and Recreation division based on planned classes and events for the upcoming year.

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 \$600,000 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.



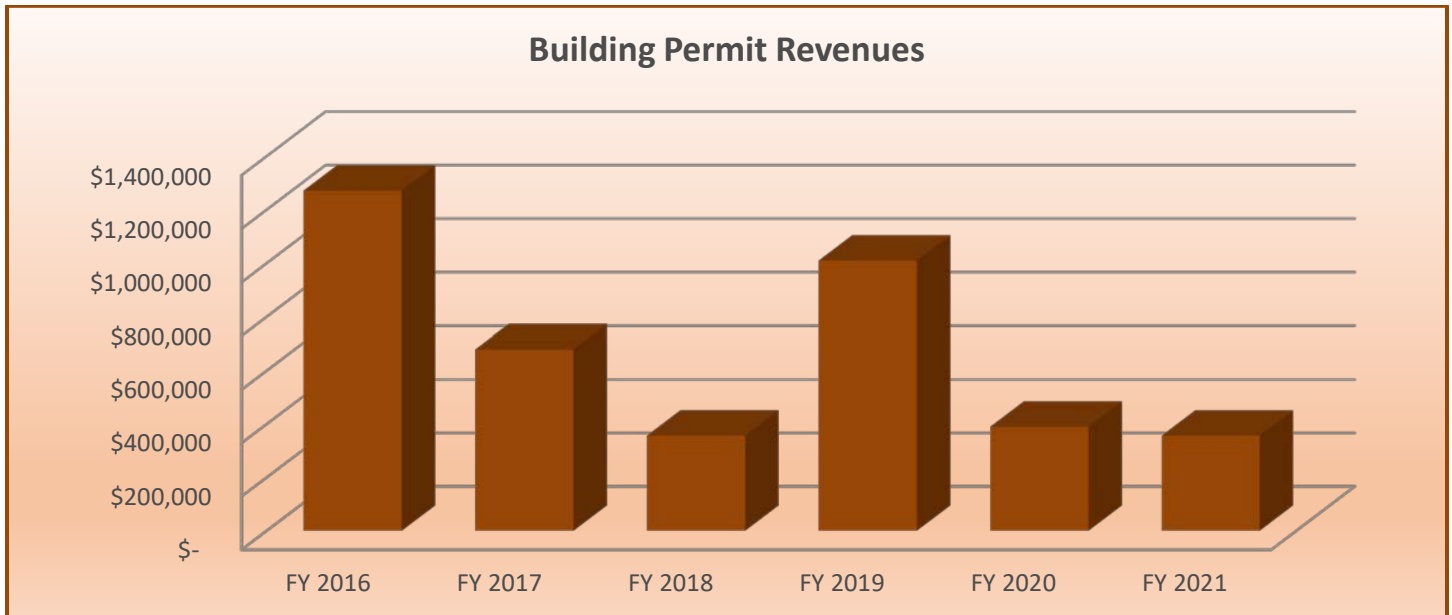
Actual - FY 16	Actual - FY 17	Actual - FY 18	Actual - FY 19	Adopted - FY 20	Proposed - FY 21
\$ 587,332	\$ 607,164	\$ 609,022	\$ 610,603	\$ 605,000	\$ 600,000



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 is budgeted at \$356,350 which is slightly lower than the FY 2020 budget due to current economic conditions. Actual revenue received in FY 2016, FY 2017, and FY 2019 reflected a significant increase in residential and commercial development activity. Subsequently, revenue derived from this source dropped to more historical levels.



Actual - FY 16	Actual - FY 17	Actual - FY 18	Actual - FY 19	Adopted - FY 20	Proposed – FY 21
\$ 1,270,979	\$ 678,752	\$ 356,557	\$ 1,009,346	\$ 389,850	\$ 356,350

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 \$801,391 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 \$501,686. Both of these revenue sources are experiencing an increase as a result of the 5.27% increase in property values as discussed previously under ad valorem taxes.

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, which take into account the negative impact of Covid-19 on sales tax, the FY 2021 Proposed Budget reflects the City's estimated distribution of \$1,537,966. 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 \$2,274,342 are based on a rate of \$8.90 per equivalent residential units (ERU) per month, a 3% rate increase from FY 2020. An ERU is the average impervious area in square feet for all residential dwelling units in the City, calculated at 2,304 square feet of impervious area, and is recorded in the Stormwater Special Revenue Fund. There is minimal fluctuation in revenue to this fund as the additions due to new development or changes in land use do not occur on a regular basis. A ten-year Stormwater and Lakes Management Master Plan was adopted in 2017. Assumptions in the master plan are as follows:

- Assumes a 3% salary increase from FY 2020.
- 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.
- Capital leases, loans and studies follow established amortization schedules.
- Interfund transfer to the General Fund associated with utility management, finance and accounting is estimated to grow at a rate of 12.5%.
- Capital spending is estimated at \$3,937,154 for the ten-year time period, with average annual outlay at \$393,715.
- A planned increase to \$9.20 in FY 2022 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

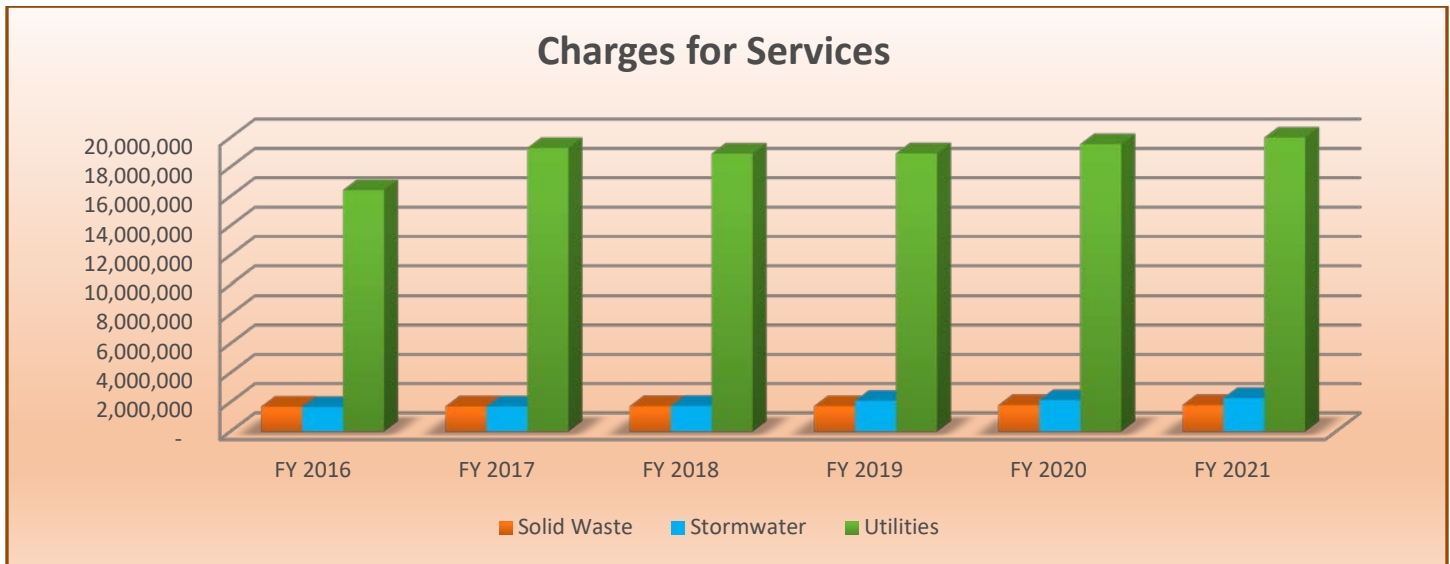
Residential solid waste pickup revenues of \$1,800,000 are budgeted in the Solid Waste Fund and are based on the contractor's contractual charge to the City for the service plus an adjustment for fuel and indirect costs based on the Consumer Price Index (CPI). The revenue generated from these services has changed minimally from the prior year, as the City has maintained charges for residential solid waste removal and has not passed the annual CPI increases on to the citizens since 2010.

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 connection fees that are recorded in the utility Capital Improvement Fund for new utility connections, these charges are predicted to be \$20,111,178. 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 was completed in 2017, setting rates for FY 2018 to FY 2022. Budgeted revenue for FY 2021 is based on projections utilizing the rate structure per the rate study.

The total projected Utility Charges for Services for FY 2021 is \$24,185,520. The table below portrays the historical picture of these three revenue sources:



	Actual - FY 16	Actual - FY 17	Actual - FY 18	Actual - FY 19	Adopted - FY 20	Proposed - FY 21
Solid Waste	\$ 1,686,303	\$ 1,706,540	\$ 1,722,356	\$ 1,730,157	\$ 1,800,000	\$ 1,800,000
Stormwater	\$ 1,664,610	\$ 1,704,344	\$ 1,744,151	\$ 2,091,628	\$ 2,142,217	\$ 2,274,342
Utilities	\$ 16,424,240	\$ 19,289,085	\$ 18,910,271	\$ 18,924,900	\$ 19,556,223	\$ 20,111,178
Total	\$ 19,775,153	\$ 22,699,969	\$ 22,376,778	\$ 22,746,685	\$ 23,498,440	\$ 24,185,520

Utility Capital Improvement Fund

Water & sewer system impact fees for new hookups are budgeted in the Utility Capital Improvement Fund at \$69,750. 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 \$704,855. During FY 2020, interest rates have declined to historically low levels and have been budgeted accordingly. The City invests excess funds according to the Investment Policy adopted in Resolution 17-2940 on January 9, 2017 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 \$363,000 for FY 2021 and is based on ERUs for residential and commercial properties.

All other miscellaneous revenues are conservatively budgeted at \$559,062 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 \$3,717,414. This is comprised of a transfer of \$1,538,953 for return on investment and \$2,178,461 for overhead costs. The interfund transfer from the Water & Sewer Utility Fund to the Renewal & Replacement Fund is budgeted at \$5,598,896, 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 \$2,758,700. It is largely comprised of an appropriation in the Water & Sewer Utility Fund. The City is required to fund the CRA for the increase in Tax Increment Funding each year as mandated by F.S. sec. 163. This transfer is budgeted at \$501,686 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 \$624,122.

DEBT PROCEEDS

The City will realize \$16,000,000 in new debt in the upcoming year for financing of bank debt issues that will be used to fund construction of a new Public Works Complex. This debt will be structured to be repaid over 25 years.

On March 17, 2020, the City of Casselberry held a bond referendum to ask registered voters to consider providing additional revenue to the City through the issuance of bonds for design, construction and/or enhancement of six City parks. The bond referendum passed overwhelmingly. As a result, it is anticipated that in fiscal year 2021, the City will realize \$6,000,000 of a \$24,000,000 general obligation bond that will be repaid over 20 years for the Parks Master Plan Project. In addition, the City will realize debt proceeds in the amount of \$584,183 from capital lease proceeds to finance the replacement of vehicles. The capital 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 2021 Proposed Budget includes a request for a 5% salary increase for Police Officers and a 3% salary increase for all other employees excluding the Commissioners and the City Manager. This increase is budgeted to take effect in January 2021. Personal services increased \$476,165 (2.9%) Citywide over the FY 2020 budget. This increase is due to budgeted salary increases, an increase of one (1) additional position, and higher health insurance costs over FY 2020. Operating expenditures decreased \$(357,785) (-2%). The Operating – Capital 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 capital leases fluctuates over time. Other debt service requirements are based on current amortization schedule commitments of \$4,212,604, an increase of 24.5% over FY 2020. Capital improvements have increased \$4,168,047 (16.4%) due to the addition of payments for the Public Works Complex and the Smart Meter Replacement project. These budgeted amounts follow the adopted master plans for stormwater, hydraulic modeling, parks and recreation and multi-modal transportation. Total capital outlay for FY 2021 and projected spending in future years based on current information are reflected in the Capital Improvement Program section.

Expenditure by Type:	Adopted FY 20	Proposed FY 21	Dollar Variance	% Change
Personal Services	\$ 16,283,108	\$ 16,759,273	\$ 476,165	2.9%
Operating	\$ 18,156,917	\$ 17,799,132	\$ (357,785)	-2.0%
Operating - Capital Leases	\$ 1,065,565	\$ 974,425	\$ (91,140)	-8.6%
Other Debt Service	\$ 3,384,875	\$ 4,212,604	\$ 827,729	24.5%
Capital Improvements	\$ 25,432,469	\$ 29,600,516	\$ 4,168,047	16.4%
Transfers	\$ 8,312,368	\$ 11,604,865	\$ 3,292,497	39.61%
CRA Tax Increment Financing	\$ 474,033	\$ 501,686	\$ 27,653	5.8%
Total	\$ 73,109,335	\$ 81,452,501	\$ 8,343,166	11.41%

General Fund

The table below demonstrates the change in expenditures between FY 2020 and FY 2021 for the General Fund. Significant changes in expenditures are a decrease of 73.7% in Capital improvements and an increase of 55% in Transfers. Capital Improvements significant decrease is due to the new Public Safety Complex design costs that was budgeted in FY 2020. Transfers increased due to the debt service payment for the Public Works Complex in the Debt Service Fund.

Expenditure by Type:	Adopted FY 20	Proposed FY 20	Dollar Variance	% Change
Personal Services	\$ 11,247,471	\$ 11,523,586	\$ 276,115	2.5%
Operating	\$ 5,953,884	\$ 5,101,519	\$ (852,365)	-14.3%
Operating - Capital Leases	\$ 607,905	\$ 546,199	\$ (61,706)	-10.2%
Capital Improvements	\$ 1,071,199	\$ 282,047	\$ (789,152)	-73.7%
Transfers	\$ 1,131,824	\$ 1,759,774	\$ 627,950	55.5%
CRA Tax Increment Financing	\$ 474,033	\$ 501,686	\$ 27,653	5.8%
Total	\$ 20,486,316	\$ 19,714,811	\$ (771,505)	-3.8%

Water and Sewer Utility Fund

Water and Sewer Utility Fund Capital improvements decreased \$9,208,280 (-99.4%). Total capital outlay for FY 2021 and projected spending in future years based on current information are reflected in the Capital Improvement Program in the Capital Improvement Section. Capital improvements significant decrease is due to the Smart Meter Replacement project being budgeted in FY 2020. Personnel costs increased due to salary increases, the addition of one position, and increased health care costs.

The table below demonstrates the change in expenditures between FY 2020 and FY 2021 for the Water and Sewer Utility Fund.

Expenditure by Type:	Adopted FY 20	Proposed FY 21	Dollar Variance	% Change
Personal Services	\$ 3,905,414	\$ 4,059,841	\$ 154,427	4.0%
Operating	\$ 6,855,758	\$ 8,225,820	\$ 1,370,062	20.0%
Capital Improvements	\$ 9,263,280	\$ 55,000	\$ (9,208,280)	-99.4%
Debt Service/Transfers	\$ 8,089,295	\$ 11,468,656	\$ 3,379,361	41.8%
Total	\$ 28,113,747	\$ 23,809,317	\$ (4,304,430)	-15.31%



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 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 Comprehensive Annual Financial Report (CAFR) 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 Comprehensive Annual Financial Report (CAFR).

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 2021 Proposed Budget.

FY 2021 Budget Expenditures	General Fund	Water & Sewer Fund
Salaries	\$ 11,523,586	\$ 4,059,841
Operating	\$ 5,603,205	\$ 8,225,820
Total Operating	\$ 17,126,791	\$ 12,285,661
Reserve Percentage	25%	25%
Fund Balance Reserve	\$ 4,281,698	\$ 3,071,415

Projected Fund Balance for budgetary purposes will be calculated using actual Fund Balance from the prior year's audited CAFR, 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 (1)

	Amount Issued	FY Issued	Date of Maturity	FY of Maturity	Interest Rate	Principal Balance at 10/01/20	Debt Service for FY 2021		
							Principal	Interest	Total
Governmental Funds									
General Fund									
<u>Capital Leases</u>									
Fiscal Year 2017									
Network Server and SAN Storage	\$ 300,537	2017	11/16/20	2021	1.98%	\$ 61,274	\$ 61,274	\$ 1,214	\$ 62,488
Fiscal Year 2018									
SUV Patrol Vehicles (10)	447,000	2018	12/13/21	2022	2.59%	180,993	89,342	4,679	94,021
Fiscal Year 2019									
Hot Asphalt Trailer	42,889	2019	01/18/21	2021	3.19%	14,292	14,292	456	14,748
Service Truck (3/4 ton)	34,638	2019	01/18/21	2021	3.19%	11,542	11,542	368	11,910
SUV Patrol Vehicles (10)	382,254	2019	01/18/23	2023	3.32%	214,538	68,483	7,127	75,610
Fiscal Year 2020									
SUV Patrol Vehicles (10)	458,148	2020	11/15/23	2024	2.19%	362,510	87,707	7,931	95,638
Pickup Truck	23,608	2020	11/15/21	2022	2.19%	15,568	7,700	341	8,041
Extended Cab Pickup (1/2 Ton)	26,380	2020	11/15/21	2022	2.19%	17,396	8,604	381	8,985
Clam Truck	231,932	2020	11/15/23	2024	2.19%	183,516	44,401	4,015	48,416
Fiscal Year 2021									
PD Vehicles (10)	525,647	2021	11/15/24	2025	3.15%	-	111,749	-	111,749
Pks 1/2 Ton Pickup	26,375	2021	11/15/22	2023	3.15%	-	9,066	-	9,066
Pks 4 x 4 Utility Vehicle	16,080	2021	11/15/22	2023	3.15%	-	5,527	-	5,527
Total General Fund	2,515,488					1,061,629	519,687	26,512	546,199
Debt Service Fund									
<u>Bank Notes</u>									
Sales Tax Revenue Note, Series 2011A	5,345,000	2011	10/01/26	2027	3.00%	4,275,000	535,000	121,998	656,998
Taxable Sausalito Note, Series 2019	1,643,579	2019	07/01/29	2029	3.11%	1,520,942	149,042	47,301	196,343
PW Compound Revenue Note, Series 2021	16,000,000	2021	12/01/45	2046	3.50%	-	202,783	280,000	482,783
<u>General Obligation Bond:</u>									
Parks Master Plan, Series 2021	6,000,000	2021	04/01/42	2042	3.50%	-	-	-	-
Total Debt Service Fund	28,988,579					5,795,942	886,825	449,299	1,336,124
Infrastructure Sales Surtax									
<u>Bank Note</u>									
Revenue Bond, Series 2015	9,894,000	2015	01/01/24	2025	1.85%	5,511,000	1,062,000	92,130	1,154,130
Total Infrastructure Surtax	9,894,000					5,511,000	1,062,000	92,130	1,154,130
Stormwater Utility Fund									
<u>Capital Leases</u>									
Fiscal Year 2016									
Vac-Con	370,000	2016	01/15/21	2022	2.98%	110,296	54,339	3,287	57,626
Fiscal Year 2020									
Streetsweeper	274,004	2020	11/15/23	2024	2.19%	216,806	52,455	4,743.00	57,198
Fiscal Year 2021									
4 x 4 Utility Vehicle	16,080	2021	11/25/22	2023	3.15%	-	5,527	-	5,527
Total Stormwater Utility Fund	660,084					327,102	112,321	8,030	120,351
Total Governmental Funds	\$ 42,058,151					\$ 12,695,673	\$ 2,580,833	\$ 575,971	\$ 3,156,804

Debt Service Table (2)

	Amount Issued	FY Issued	Date of Maturity	FY of Maturity	Interest Rate	Principal Balance at 10/01/20	Debt Service for FY 2021		
							Principal	Interest	Total
Enterprise Funds									
Water & Sewer Utility Fund									
<u>State Revolving Loans</u>									
FDEP Loan No. CS12056116P	\$ 252,803	2002	12/15/22	2023	3.04%	\$ 41,379	\$ 16,177	\$ 1,140	\$ 17,317
FDEP Loan No. CS120561140	2,748,979	2002	12/15/22	2023	3.05%	430,531	168,313	11,858	180,171
FDEP Loan No. DW590301	4,244,917	2011	10/15/32	2033	2.54%	2,115,973	153,269	51,898	205,167
<u>Bank Notes</u>									
Utility Sys Revenue Note, Series 2011	5,400,000	2011	10/01/20	2021	2.32%	779,364	779,364	9,197	788,561
Utility Sys Revenue Bond, Series 2019	8,000,000	2020	10/01/34	2035	1.94%	8,000,000	380,000	151,134	531,134
<u>Capital Leases</u>									
Fiscal Year 2018									
100 KW Mobile Generator	59,254	2018	06/14/24	2024	3.41%	34,379	8,167	1,172	9,339
(13) 60 KW Mobile Generators	642,720	2018	06/14/24	2024	3.41%	372,901	88,590	12,716	101,306
(2) 4" By-Pass Pumps	99,314	2018	06/14/24	2024	3.41%	57,621	13,689	1,965	15,654
(2) 6" By-Pass Pumps	113,060	2018	06/14/24	2024	3.41%	65,596	15,584	2,237	17,821
Perm Generators TP 30-UL-FS	274,602	2018	06/14/24	2024	3.41%	159,322	37,850	5,433	43,283
Fiscal Year 2020									
Valve Truck	47,926	2020	11/15/21	2022	2.19%	31,604	15,631	691	16,322
Lead Truck	35,723	2020	11/15/21	2022	2.19%	23,557	11,651	515	12,166
Maintenance Trailer	86,601	2020	11/15/23	2024	2.19%	68,523	16,579	1,499	18,078
Pickup Truck (1/2 Ton)	23,608	2020	11/15/21	2022	2.19%	15,568	7,700	341	8,041
Total Water & Sewer Utility Fund	22,029,507					12,196,318	1,712,564	251,796	1,964,360
Golf Course Fund									
<u>Capital Leases</u>									
Fiscal Year 2018									
Driving Range Lighting	120,800	2018	06/14/22	2022	3.29%	49,064	24,135	1,614	25,749
Fiscal Year 2020									
Parking Lot Lighting	19,800	2020	11/15/21	2022	2.19%	13,057	6,458	286	6,744
Golf Carts	148,320	2020	10/30/24	2025	4.74%	121,391	28,232	5,140	33,372
Total Golf Course Fund	288,920					183,512	58,825	7,040	65,865
Total Enterprise Funds	22,318,427					12,379,830	1,771,389	258,836	2,030,225
Total All Funds	\$ 64,376,578					\$ 25,075,503	\$ 4,352,222	\$ 834,807	\$ 5,187,029

* Projected cost of debt issue at estimated interest rate calculated based on construction payments

Department Fund/Matrix FY 2021

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

The above matrix allows the user to understand the funds that are related to each department and division for the FY 2021 budget. Note that some divisions use multiple funding sources to allow them to achieve their goals and objectives.



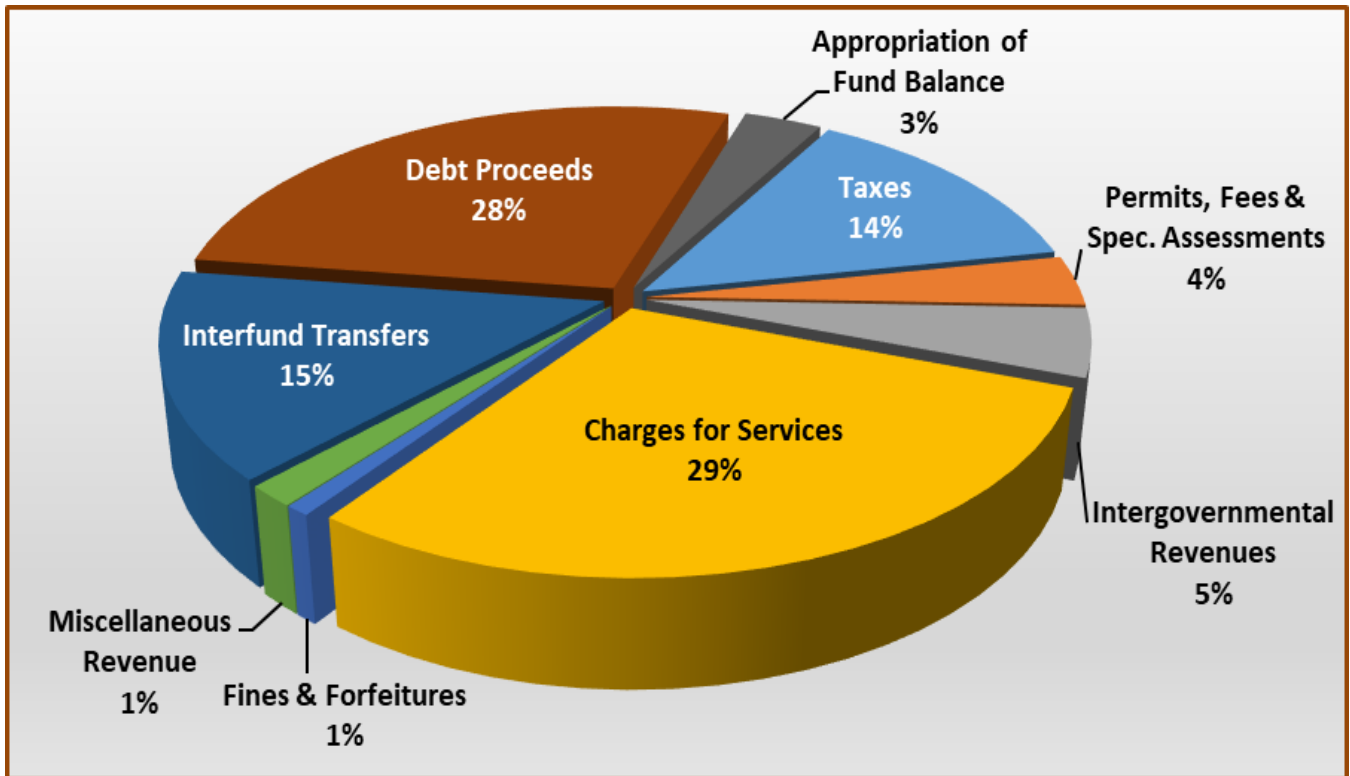
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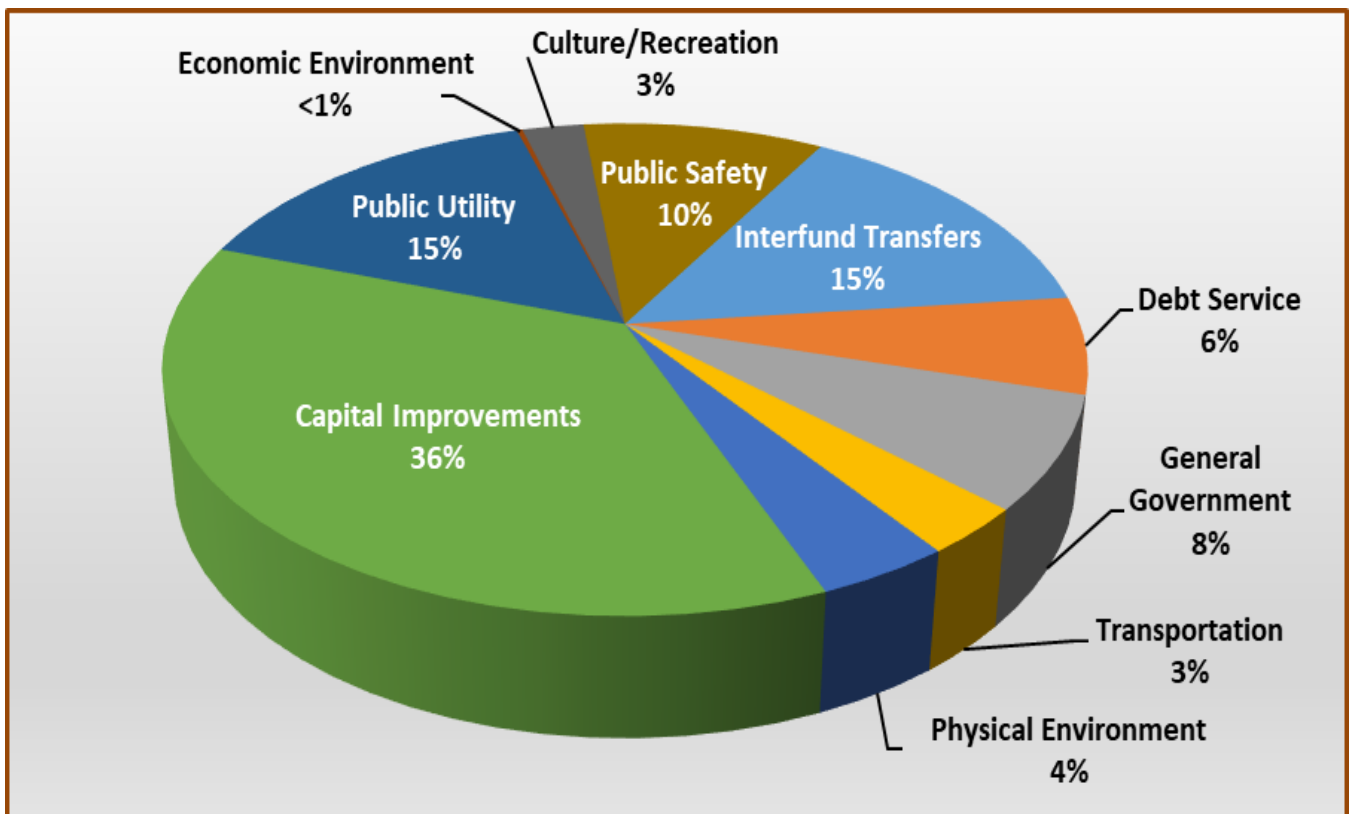
REVENUE AND EXPENDITURE/EXPENSE SUMMARIES

BUDGET SUMMARY FISCAL YEAR 2021

City Wide Revenues \$81.5 M



City Wide Expenditures \$81.5 M



COMPARATIVE YEARS SUMMARY - ALL APPROPRIATED FUNDS

	ADOPTED BUDGET FY 2019	ADOPTED BUDGET FY 2020	PROPOSED BUDGET FY 2021
<u>REVENUES</u>			
Ad Valorem Taxes	4,544,013	4,858,896	5,114,890
Other Taxes	7,839,258	8,429,534	8,082,292
Permits and Fees	1,257,850	1,267,732	1,215,182
Intergovernmental Revenues	4,117,678	5,756,969	3,632,116
Charges for Services	23,374,409	23,362,088	24,058,120
Fines & Forfeitures	705,900	651,502	636,550
Miscellaneous Revenue	888,035	1,234,325	1,263,917
Interfund Transfers In	8,316,412	8,786,401	12,106,551
Debt Proceeds	562,000	18,978,280	22,584,183
Appropriation of Fund Balance	1,248,770	(216,392)	2,758,700
TOTAL REVENUES	52,854,325	73,109,335	81,452,501
<u>EXPENDITURES/EXPENSES</u>			
General Government	6,094,821	6,295,115	6,009,159
Public Safety	7,541,705	7,931,574	8,193,092
Public Utility	9,773,732	10,761,172	12,285,661
Physical Environment	3,104,842	4,717,046	3,260,360
Transportation	2,512,623	2,529,777	2,530,662
Economic Environment	229,438	215,377	191,268
Culture/Recreation	1,988,516	1,989,964	2,088,203
Capital Outlay	9,272,519	25,432,469	29,600,516
Debt Service	4,019,717	4,450,440	5,187,029
Interfund Transfers Out	8,316,412	8,786,401	12,106,551
TOTAL EXPENDITURES/EXPENSES	52,854,325	73,109,335	81,452,501

COMPARATIVE YEARS SUMMARY - GOVERNMENTAL FUNDS: GENERAL FUND

	ADOPTED BUDGET FY 2019	ADOPTED BUDGET FY 2020	PROPOSED BUDGET FY 2021
<u>REVENUES</u>			
Ad Valorem Taxes	4,544,013	4,858,896	5,114,890
Other Taxes & User Fees	3,615,000	3,785,589	3,844,326
Licenses & Permits	2,163,000	2,462,619	2,434,532
Intergovernmental Revenues	3,418,224	3,499,750	2,830,725
Charges for Services	242,100	228,100	233,100
Fines & Forfeitures	298,600	274,050	263,050
Miscellaneous Revenue	408,351	468,905	512,162
Interfund Transfers In	4,407,222	4,379,784	4,491,536
Appropriation of Fund Balance	-	528,623	(9,510)
TOTAL REVENUES	19,096,510	20,486,316	19,714,811
<u>EXPENDITURES</u>			
General Government	5,978,321	6,106,365	5,824,859
Public Safety	7,066,081	7,263,634	7,392,483
Physical Environment	130,767	152,189	177,962
Transportation	1,464,668	1,473,826	1,457,016
Economic Environment	229,438	215,377	191,268
Culture/Recreation	1,988,516	1,989,964	2,083,203
Capital Outlay	238,000	1,071,199	282,047
Debt Service	626,029	607,905	546,199
Interfund Transfers Out	1,374,690	1,605,857	1,759,774
TOTAL EXPENDITURES	19,096,510	20,486,316	19,714,811

COMPARATIVE YEARS SUMMARY - GOVERNMENTAL FUNDS: ALL OTHER APPROPRIATED

	ADOPTED BUDGET FY 2019	ADOPTED BUDGET FY 2020	PROPOSED BUDGET FY 2021
<u>REVENUES</u>			
Other Taxes	2,329,258	2,527,458	2,137,966
Permits and Fees	850,350	851,850	810,900
Intergovernmental Revenues	699,454	2,257,219	801,391
Charges for Services	3,891,570	3,942,217	4,074,342
Fines & Forfeitures	13,000	13,000	13,000
Miscellaneous Revenue	216,684	336,920	245,765
Interfund Transfers In	1,127,844	1,352,134	1,850,254
Debt Proceeds	562,000	11,245,000	22,584,183
Appropriation of Fund Balance	1,203,314	(891,009)	(1,473,689)
TOTAL REVENUES	10,893,474	21,634,789	31,044,112
<u>EXPENDITURES</u>			
General Government	116,500	188,750	184,300
Public Safety	475,624	667,940	800,609
Physical Environment	2,974,075	4,564,857	3,082,398
Transportation	1,047,955	1,055,951	1,073,646
Capital Outlay	3,597,019	12,277,230	22,450,073
Debt Service	1,901,912	2,163,436	2,610,605
Interfund Transfers Out	780,389	716,625	842,481
TOTAL EXPENDITURES	10,893,474	21,634,789	31,044,112

COMPARATIVE YEARS SUMMARY - ENTERPRISE FUND: WATER AND SEWER

	ADOPTED BUDGET FY 2019	ADOPTED BUDGET FY 2020	PROPOSED BUDGET FY 2021
<u>REVENUES</u>			
Charges for Services	19,240,739	19,191,771	19,750,678
Fines & Forfeitures	394,300	364,452	360,500
Miscellaneous Revenue	254,000	382,000	408,200
Debt Proceeds	-	7,713,280	-
Appropriation of Fund Balance	77,956	462,244	3,289,939
TOTAL REVENUES	19,966,995	28,113,747	23,809,317
<u>EXPENSES</u>			
Administration & Operations	2,342,712	2,327,255	2,315,995
Water Distribution & Wastewater Collection	1,828,720	2,050,922	2,017,632
Wastewater Lift Stations	766,636	858,769	857,430
Wastewater Treatment & Disposal	3,308,145	4,131,206	5,617,807
Drinking Water Production	1,527,519	1,393,020	1,476,797
Depreciation	-	-	-
Amortization	-	-	-
Capital Outlay	2,587,000	9,263,280	55,000
Debt Service	1,444,930	1,625,376	1,964,360
Interfund Transfers Out	6,161,333	6,463,919	9,504,296
TOTAL EXPENSES	19,966,995	28,113,747	23,809,317

COMPARATIVE YEARS SUMMARY - ENTERPRISE FUNDS: ALL OTHER APPROPRIATED

	ADOPTED BUDGET FY 2019	ADOPTED BUDGET FY 2020	PROPOSED BUDGET FY 2021
<u>REVENUES</u>			
Licenses & Permits	139,500	69,750	69,750
Miscellaneous Revenue	9,000	46,500	97,790
Interfund Transfers In	2,781,346	3,054,483	5,764,761
Debt Proceeds	-	20,000	-
Appropriation of Fund Balance	(32,500)	(316,250)	951,960
TOTAL REVENUES	2,897,346	2,874,483	6,884,261
<u>EXPENSES</u>			
Capital Outlay	2,850,500	2,820,760	6,813,396
Debt Service	46,846	53,723	65,865
Culture/Recreation	-	-	5,000
TOTAL EXPENSES	2,897,346	2,874,483	6,884,261

REVENUES BY SOURCE SUMMARY - ALL APPROPRIATED FUNDS

	General Fund	Police Education Fund	Parks & Recreation Impact Fee	Local Option Gas Tax	Storm-Water Utility	Multi-Modal Impact Fee	CRA Fund	Infra-structure Surtax
Taxes								
Ad Valorem Taxes	5,114,890							
Utility & Telecommunication Taxes	3,629,326							
Business Tax Receipts	215,000							
Sales & Use Taxes				600,000				1,537,966
Total	8,959,216	-	-	600,000	-	-	-	1,537,966
Permits, Fees & Special Assessments								
Franchise Fees	2,315,000							
Building Permits								
Impact Fees			25,000			50,000		
Special Assessments	103,132							
Other Licenses & Permits	16,400							
Total	2,434,532	-	25,000	-	-	50,000	-	-
Intergovernmental Revenue								
Federal Grants								
State Grants								
State Shared Revenue	2,760,725							
Grants Other Local Units	49,000							
Shared Revenue/Other Local	21,000						801,391	
Total	2,830,725	-	-	-	-	-	801,391	-
Charges for Services								
General Government	60,600							
Public Safety	1,000							
Physical Environment					2,274,342			
Human Services								
Culture/Recreation	171,500							
Total	233,100	-	-	-	2,274,342	-	-	-
Fines & Forfeitures								
Court Fines	181,000	13,000						
Violation-Local Ordinance	80,050							
Other Fines & Forfeitures	2,000							
Total	263,050	13,000	-	-	-	-	-	-
Miscellaneous Revenue								
Interest Earnings	159,600	25	110	11,620	20,225	5,450	1,000	87,100
Sale/Comp-Loss of Assets								
Other Miscellaneous Revenue	352,562							
Total	512,162	25	110	11,620	20,225	5,450	1,000	87,100
Other Financing Sources								
Interfund Transfer	4,491,536						501,686	
Debt Proceeds								
Fund Balance Carryover	(9,510)	11,285	(25,110)	(42,718)	(63,537)	(55,450)	(1,040,679)	(470,936)
Total	4,482,026	11,285	(25,110)	(42,718)	(63,537)	(55,450)	(538,993)	(470,936)
Total Revenues	19,714,811	24,310	-	568,902	2,231,030	-	263,398	1,154,130

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund

REVENUES BY SOURCE SUMMARY - ALL APPROPRIATED FUNDS

	Tree Replace. Fund	Municipal Impact Fee Fund	Solid Waste Fund	Building Safety Fund	Street Light Fund	Treasury Equity Share	Justice Equity Share	Debt Service Fund
Taxes								
Ad Valorem Taxes								
Utility & Telecommunication Taxes								
Business Tax Receipts								
Sales & Use Taxes								
Total		-	-	-	-	-	-	-
Permits, Fees & Special Assessments								
Franchise Fees								
Building Permits				357,900				
Impact Fees		15,000						
Special Assessments					363,000			
Other Licenses & Permits								
Total		15,000	-	357,900	363,000	-	-	-
Intergovernmental Revenue								
Federal Grants								
State Grants								
State Shared Revenue								
Grants Other Local Units								
Shared Revenue/Other Local								
Total		-	-	-	-	-	-	-
Charges for Services								
General Government								
Public Safety								
Physical Environment			1,800,000					
Human Services								
Culture/Recreation								
Total		-	1,800,000	-	-	-	-	-
Fines & Forfeitures								
Court Fines								
Violation-Local Ordinance								
Other Fines & Forfeitures								
Total		-	-	-	-	-	-	-
Miscellaneous Revenue								
Interest Earnings	1,515	145	3,850	32,650	4,050	1,575	450	
Sale/Comp-Loss of Assets								
Other Miscellaneous Revenue					76,000			
Total	1,515	145	3,850	32,650	80,050	1,575	450	-
Other Financing Sources								
Interfund Transfer					12,444			1,336,124
Debt Proceeds				-				
Fund Balance Carryover	23,485	(15,145)	113,609	453,392	24,250	(1,575)	(450)	
Total	23,485	(15,145)	113,609	453,392	36,694	(1,575)	(450)	1,336,124
Total Revenues	25,000	-	1,917,459	843,942	479,744	-	-	1,336,124

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund

REVENUES BY SOURCE SUMMARY - ALL APPROPRIATED FUNDS

	Equipment Replace. Fund	Capital Improvement Fund	Parks Master Plan Fund	Water & Sewer Utility	Renewal & Replacement	W & S Capital Improv.	Golf Course Fund	Total Funds
Taxes								
Ad Valorem Taxes								5,114,890
Utility & Telecommunication Taxes								3,629,326
Business Tax Receipts								215,000
Sales & Use Taxes								2,137,966
Total	-	-	-	-	-	-	-	11,097,182
Permits, Fees & Special Assessments								
Franchise Fees								2,315,000
Building Permits								357,900
Impact Fees						69,750		159,750
Special Assessments								466,132
Other Licenses & Permits								16,400
Total	-	-	-	-	-	69,750	-	3,315,182
Intergovernmental Revenue								
Federal Grants								
State Grants								
State Shared Revenue								2,760,725
Grants Other Local Units								49,000
Shared Revenue/Other Local								822,391
Total	-	-	-	-	-	-	-	3,632,116
Charges for Services								
General Government								60,600
Public Safety								1,000
Physical Environment				19,750,678				23,825,020
Human Services								-
Culture/Recreation								171,500
Total	-	-	-	19,750,678	-	-	-	24,058,120
Fines & Forfeitures								
Court Fines								194,000
Violation-Local Ordinance				360,500				440,550
Other Fines & Forfeitures								2,000
Total	-	-	-	360,500	-	-	-	636,550
Miscellaneous Revenue								
Interest Earnings				277,700	45,540	52,250		704,855
Sale/Comp-Loss of Assets								-
Other Miscellaneous Revenue				130,500				559,062
Total	-	-	-	408,200	45,540	52,250	-	1,263,917
Other Financing Sources								
Interfund Transfer					5,598,896		165,865	12,106,551
Debt Proceeds	584,183	16,000,000	6,000,000					22,584,183
Fund Balance Carryover	150,000		(534,110)	3,289,939	1,154,460	(122,000)	(80,500)	2,758,700
Total	734,183	16,000,000	5,465,890	3,289,939	6,753,356	(122,000)	85,365	37,449,434
Total Revenues	734,183	16,000,000	5,465,890	23,809,317	6,798,896	-	85,365	81,452,501

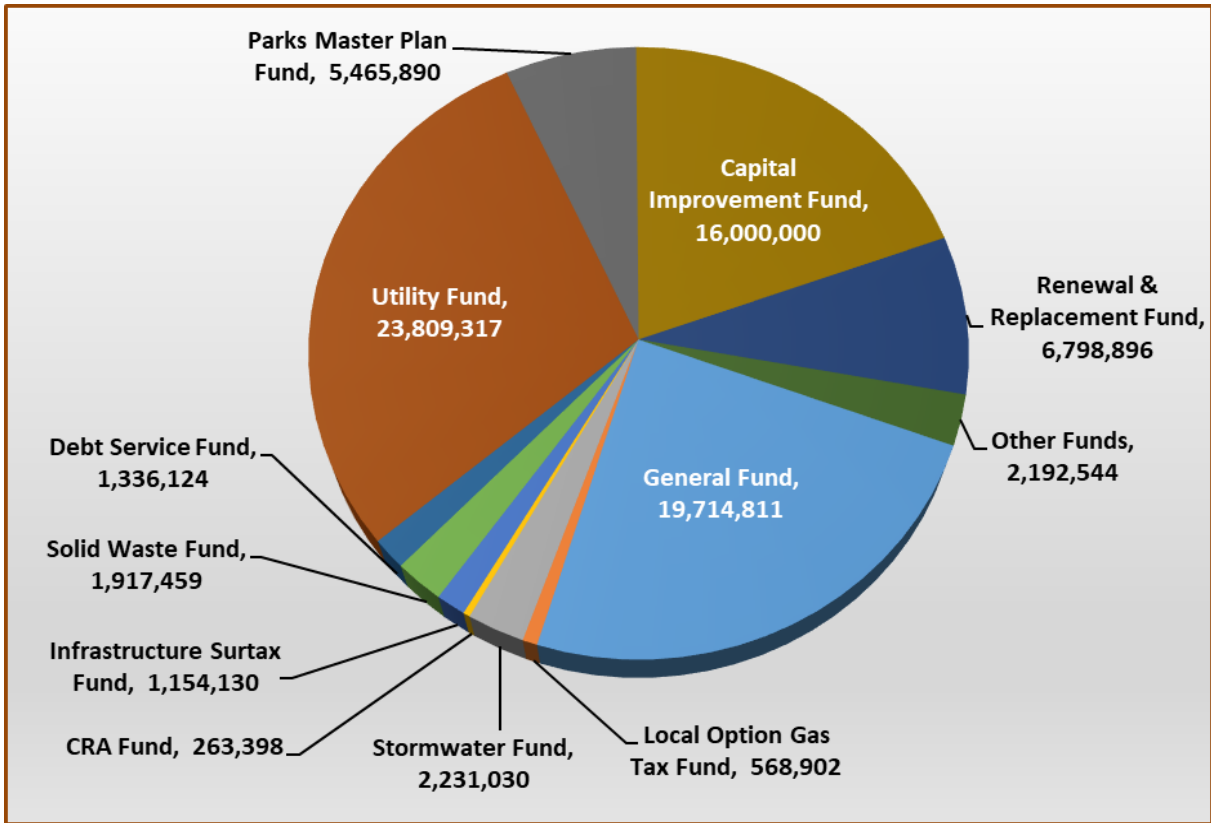
Special Revenue Funds

Debt Service Fund

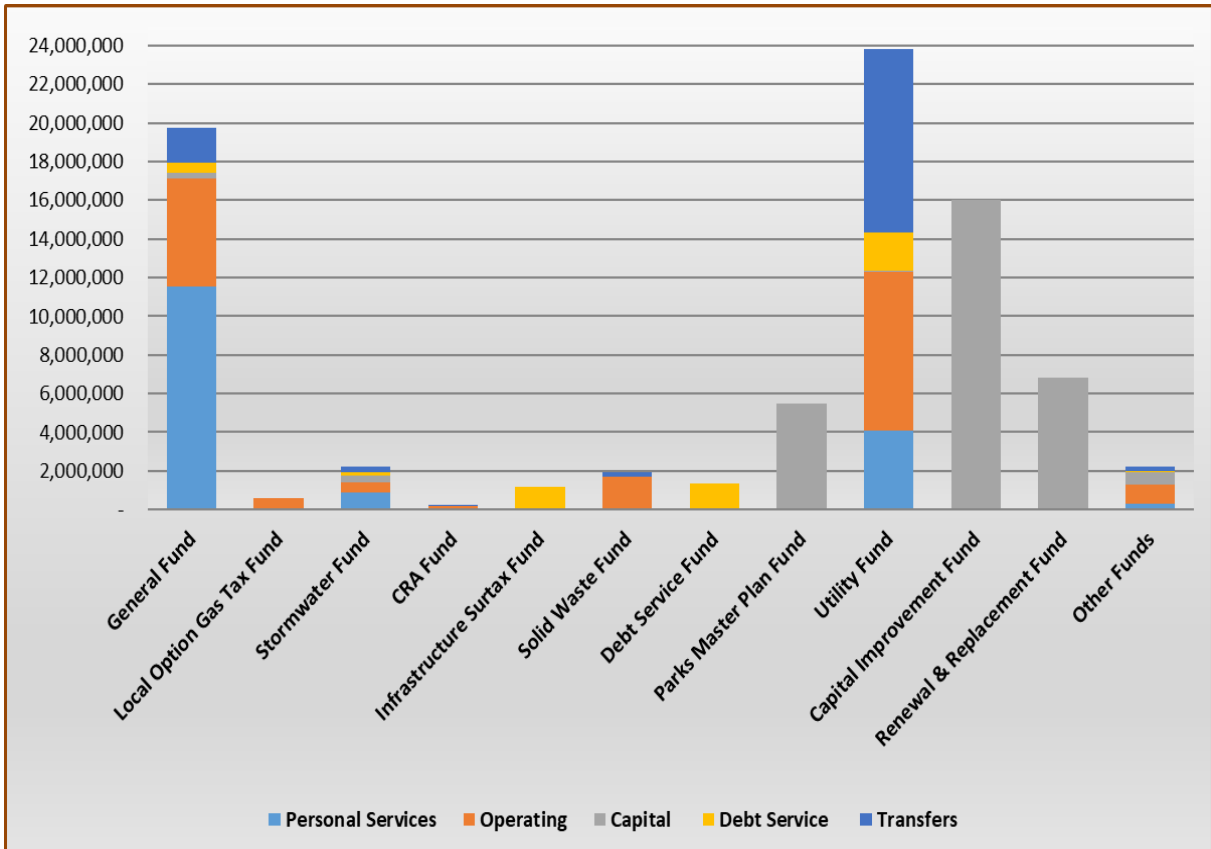
Capital

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 Fund	Infrastructure Surtax Fund
SOURCES OF FUNDS								
Taxes	8,959,216			600,000				1,537,966
Licenses & Permits	2,434,532		25,000			50,000		
Intergovernmental Revenue	2,830,725						801,391	-
Charges for Services	233,100				2,274,342			
Fines & Forfeitures	263,050	13,000						
Miscellaneous Revenue	512,162	25	110	11,620	20,225	5,450	1,000	87,100
Interfund Transfers	4,491,536						501,686	
Debt Proceeds	-					-		
Fund Balance - Revenues	(9,510)	11,285	(25,110)	(42,718)	(63,537)	(55,450)	(1,040,679)	(470,936)
TOTAL SOURCES	19,714,811	24,310	-	568,902	2,231,030	-	263,398	1,154,130
USES OF FUNDS								
General Government	5,824,859						184,300	
Public Safety	7,392,483	24,310						
Water & Sewer Administration								
Distribution & Collection								
Lift Stations								
Water Reclamation								
Water Production								
Physical Environment	177,962				1,379,490			
Economic Environment	191,268							
Transportation	1,457,016			568,902				
Culture/Recreation	2,083,203							
Capital Outlay	282,047				400,000			
Debt Service	546,199				120,351			1,154,130
Interfund Transfers Out	1,759,774				331,189		79,098	
TOTAL USES	19,714,811	24,310	-	568,902	2,231,030	-	263,398	1,154,130

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund

SOURCES AND USES OF FUNDS SUMMARY - ALL APPROPRIATED FUNDS

	Tree Replace. Fund	Municipal Impact Fee Fund	Solid Waste Fund	Building Safety Fund	Street Light Fund	Treasury Equity Share	Justice Equity Share	Debt Service Fund
SOURCES OF FUNDS								
Taxes								
Licenses & Permits		15,000		357,900				
Intergovernmental Revenue					363,000			
Charges for Services			1,800,000					
Fines & Forfeitures								
Miscellaneous Revenue	1,515	145	3,850	32,650	80,050	1,575	450	
Interfund Transfers					12,444			1,336,124
Debt Proceeds								
Fund Balance - Revenues	23,485	(15,145)	113,609	453,392	24,250	(1,575)	(450)	-
TOTAL SOURCES	25,000	-	1,917,459	843,942	479,744	-	-	1,336,124
USES OF FUNDS								
General Government								
Public Safety				776,299				
Water & Sewer Administration								
Distribution & Collection								
Lift Stations								
Water Reclamation								
Water Production								
Physical Environment			1,702,908					
Economic Environment								
Transportation	25,000				479,744			
Culture/Recreation								
Capital Outlay			-					
Debt Service								1,336,124
Interfund Transfers Out			214,551	67,643				
TOTAL USES	25,000	-	1,917,459	843,942	479,744	-	-	1,336,124

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund

SOURCES AND USES OF FUNDS SUMMARY - ALL APPROPRIATED FUNDS

	Equipment Replacement Fund	Capital Improvement Fund	Parks Master Plan Fund	W & S Utility Fund	Renewal & Replacement Fund	W & S Capital Improv. Fund	Golf Course Fund	Total Funds
SOURCES OF FUNDS								
Taxes								11,097,182
Licenses & Permits						69,750		2,952,182
Intergovernmental Revenue								3,995,116
Charges for Services				19,750,678				24,058,120
Fines & Forfeitures				360,500				636,550
Miscellaneous Revenue				408,200	45,540	52,250		1,263,917
Interfund Transfers					5,598,896		165,865	12,106,551
Debt Proceeds	584,183	16,000,000	6,000,000	-			-	22,584,183
Fund Balance - Revenues	150,000		(534,110)	3,289,939	1,154,460	(122,000)	(80,500)	2,758,700
TOTAL SOURCES	734,183	16,000,000	5,465,890	23,809,317	6,798,896	-	85,365	81,452,501
USES OF FUNDS								
General Government								6,009,159
Public Safety								8,193,092
Water & Sewer Administration				2,315,995				2,315,995
Distribution & Collection				2,017,632				2,017,632
Lift Stations				857,430				857,430
Water Reclamation				5,617,807				5,617,807
Water Production				1,476,797				1,476,797
Physical Environment								3,260,360
Economic Environment								191,268
Transportation								2,530,662
Culture/Recreation							5,000	2,088,203
Capital Outlay	584,183	16,000,000	5,465,890	55,000	6,798,896	-	14,500	29,600,516
Debt Service				1,964,360		-	65,865	5,187,029
Interfund Transfers Out	150,000			9,504,296				12,106,551
TOTAL USES	734,183	16,000,000	5,465,890	23,809,317	6,798,896	-	85,365	81,452,501

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund

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

FUND / DIVISION	FY 2021 SALARIES	FY 2021 OPERATING	FY 2021 CAPITAL	FY 2021 DEBT SERV	FY 2021 TRANSFERS	FY 2021 TOTAL
GENERAL FUND:						
City Commission	69,659	52,375	-	-	-	122,034
City Manager/City Clerk	559,514	55,200	-	-	-	614,714
Legal	-	261,000	-	-	-	261,000
Human Resources	390,563	173,614	-	-	-	564,177
Procurement and Contract Management	258,494	12,110	-	-	-	270,604
Information Technology	302,916	1,089,716	27,047	62,488	-	1,482,167
Accounting	570,877	121,196	-	-	-	692,073
Office of Management & Budget	82,367	6,441	-	-	-	88,808
Non-Departmental	-	703,095	-	-	1,759,774	2,462,869
Planning	400,858	110,750	-	-	-	511,608
Economic Development	88,668	102,600	-	-	-	191,268
Code Compliance	437,879	37,400	-	8,041	-	483,320
Parks Maintenance	541,428	608,899	255,000	35,488	-	1,440,815
Recreation	626,756	306,120	-	-	-	932,876
Police	5,807,009	1,110,195	-	377,018	-	7,294,222
Engineering	146,012	31,950	-	-	-	177,962
Streets Maintenance	802,176	390,570	-	63,164	-	1,255,910
Fleet Maintenance	241,330	22,940	-	-	-	264,270
City Facilities	197,080	407,034	-	-	-	604,114
GENERAL FUND TOTAL	11,523,586	5,603,205	282,047	546,199	1,759,774	19,714,811
POLICE EDUCATION FUND	-	24,310	-	-	-	24,310
LOCAL OPTION GAS TAX FUND	-	568,902	-	-	-	568,902
STORMWATER UTILITY FUND	878,047	501,443	400,000	120,351	331,189	2,231,030
COMMUNITY REDEVELOPMENT AGENCY FUND (CRA)	-	184,300	-	-	79,098	263,398
INFRASTRUCTURE SURTAX FUND	-	-	-	1,154,130	-	1,154,130
TREE REPLACEMENT FUND	-	25,000	-	-	-	25,000
SOLID WASTE FUND	-	1,702,908	-	-	214,551	1,917,459
BUILDING SAFETY FUND	297,799	478,500	-	-	67,643	843,942
STREET LIGHT FUND	-	479,744	-	-	-	479,744
DEBT SERVICE FUND	-	-	-	1,336,124	-	1,336,124

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

FUND / DIVISION	FY 2021 SALARIES	FY 2021 OPERATING	FY 2021 CAPITAL	FY 2021 DEBT SERV	FY 2021 TRANSFERS	FY 2021 TOTAL
EQUIPMENT REPLACEMENT FUND:						
Non-Departmental	-	-	-	-	150,000	150,000
Police	-	-	525,648	-	-	525,648
Stormwater	-	-	16,080	-	-	16,080
Parks Maintenance	-	-	42,455	-	-	42,455
EQUIP REPLACEMENT FUND TOTAL	-	-	584,183	-	150,000	734,183
CAPITAL IMPROVEMENT FUND:						
Stormwater	-	-	2,265,487	-	-	2,265,487
Non-Departmental	-	-	13,734,513	-	-	13,734,513
CAPITAL IMPROVEMENT FUND TOTAL	-	-	16,000,000	-	-	16,000,000
PARKS MASTER PLAN FUND	-	-	5,465,890	-	-	5,465,890
WATER AND SEWER FUND:						
Customer Service	357,451	136,725	-	-	-	494,176
Meter Service	182,059	182,850	-	-	-	364,909
Administration	826,630	41,630	-	-	-	868,260
Distribution & Collection	1,083,337	872,650	-	46,566	-	2,002,553
Lift Stations	405,225	452,205	-	187,403	-	1,044,833
Water Reclamation	547,772	5,070,035	-	-	-	5,617,807
Water Production	604,047	872,750	55,000	8,041	-	1,539,838
Inventory Control	53,320	8,325	-	-	-	61,645
Non-Departmental	-	588,650	-	1,722,350	9,504,296	11,815,296
WATER & SEWER FUND TOTAL	4,059,841	8,225,820	55,000	1,964,360	9,504,296	23,809,317
RENEWAL & REPLACEMENT FUND:						
Distribution & Collection	-	-	5,599,820	-	-	5,599,820
Lift Stations	-	-	884,076	-	-	884,076
Water Reclamation	-	-	65,000	-	-	65,000
Water Production	-	-	250,000	-	-	250,000
RENEWAL & REPLACEMENT FUND TOTAL	-	-	6,798,896	-	-	6,798,896
CAPITAL IMPROVEMENT FUND	-	-	-	-	-	-
GOLF COURSE FUND	-	5,000	14,500	65,865	-	85,365
TOTAL ALL FUNDS	16,759,273	17,799,132	29,600,516	5,187,029	12,106,551	81,452,501

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

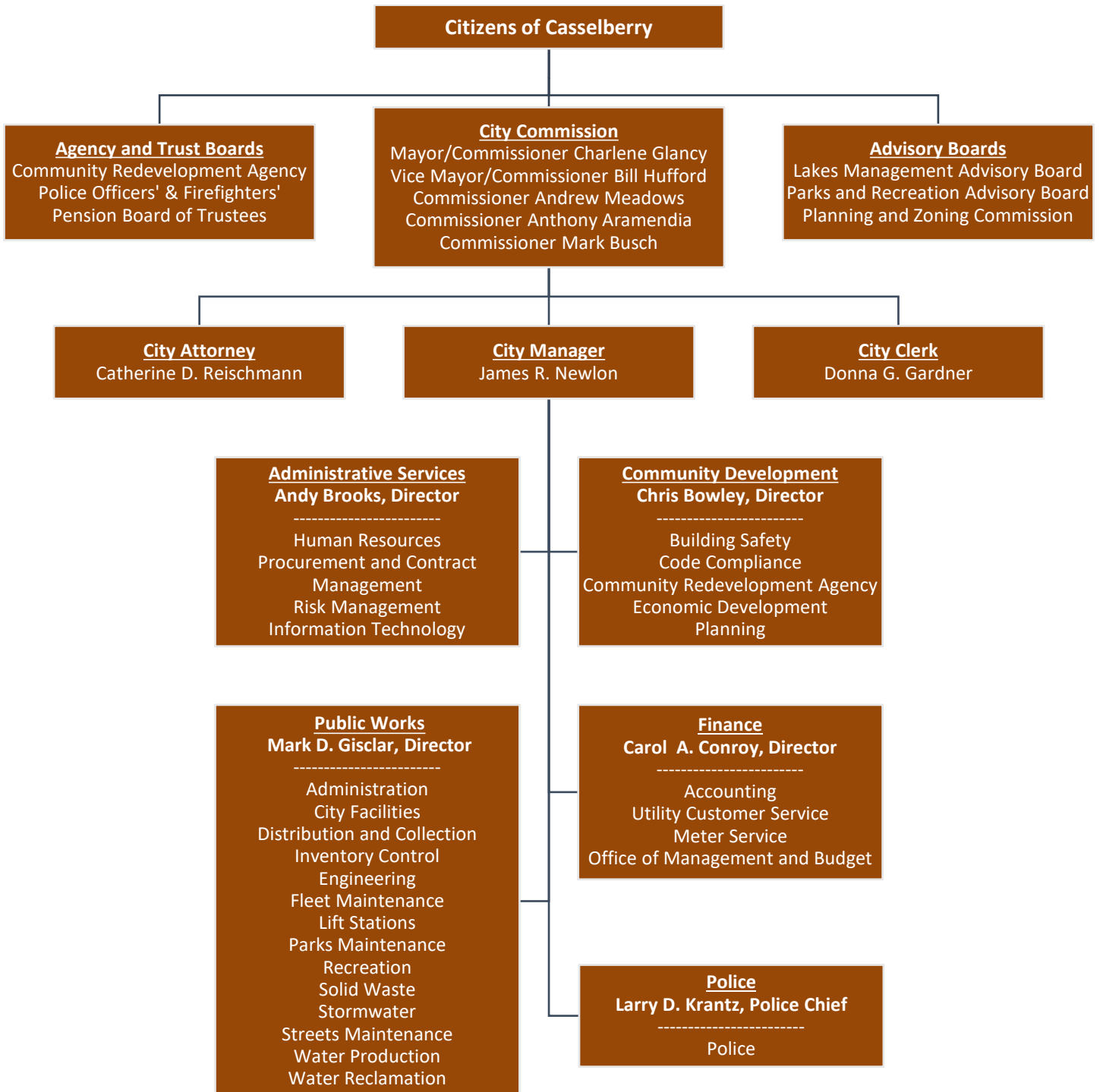
DEPARTMENT / DIVISION	SALARIES	OPERATING EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	TOTAL FUNDS
ADMINISTRATION DEPARTMENT						
City Commission	69,659	52,375	-	-	-	122,034
City Manager/City Clerk	559,514	55,200	-	-	-	614,714
Legal	-	261,000	-	-	-	261,000
ADMINISTRATION DEPARTMENT TOTAL	629,173	368,575	-	-	-	997,748
ADMINISTRATIVE SERVICES DEPARTMENT						
Human Resources	390,563	173,614	-	-	-	564,177
Procurement	258,494	12,110	-	-	-	270,604
Information Technology	302,916	1,089,716	27,047	62,488	-	1,482,167
ADMINISTRATIVE SERVICES DEPT. TOTAL	951,973	1,275,440	27,047	62,488	-	2,316,948
COMMUNITY DEVELOPMENT DEPT.						
Planning	400,858	110,750	-	-	-	511,608
Economic Development	88,668	102,600	-	-	-	191,268
Code Compliance	437,879	37,400	-	8,041	-	483,320
Community Redevelopment Agency	-	184,300	-	-	-	184,300
Building Safety	297,799	478,500	-	-	-	776,299
COMMUNITY DEVELOPMENT DEPT. TOTAL	1,225,204	913,550	-	8,041	-	2,146,795
FINANCE DEPARTMENT						
Accounting	570,877	121,196	-	-	-	692,073
Office of Management & Budget	82,367	6,441	-	-	-	88,808
Customer Service	357,451	136,725	-	-	-	494,176
Meter Service	182,059	182,850	-	-	-	364,909
FINANCE DEPARTMENT TOTAL	1,192,754	447,212	-	-	-	1,639,966
NON-DEPARTMENTAL						
General Fund	-	703,095	-	-	1,759,774	2,462,869
Stormwater Utility Fund	-	-	-	-	331,189	331,189
Community Redevelopment Agency	-	-	-	-	79,098	79,098
Infrastructure Surtax Fund	-	-	-	1,154,130	-	1,154,130
Solid Waste Fund	-	-	-	-	214,551	214,551
Building Safety	-	-	-	-	67,643	67,643
Debt Service Fund	-	-	-	1,336,124	-	1,336,124
Equipment Replacement Fund	-	-	-	-	150,000	150,000
Capital Improvement Fund	-	-	13,734,513	-	-	13,734,513
Water and Sewer Fund	-	588,650	-	1,722,350	9,504,296	11,815,296
NON-DEPARTMENTAL TOTAL	-	1,291,745	13,734,513	4,212,604	12,106,551	31,345,413
POLICE DEPARTMENT						
Police	5,807,009	1,110,195	-	377,018	-	7,294,222
Police Education Fund	-	24,310	-	-	-	24,310
Equipment Replacement Fund	-	-	525,648	-	-	525,648
POLICE DEPARTMENT TOTAL	5,807,009	1,134,505	525,648	377,018	-	7,844,180

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	541,428	608,899	255,000	35,488	-	1,440,815
Recreation	626,756	306,120	-	-	-	932,876
Engineering	146,012	31,950	-	-	-	177,962
Streets Maintenance	802,176	390,570	-	63,164	-	1,255,910
Fleet Maintenance	241,330	22,940	-	-	-	264,270
City Facilities	197,080	407,034	-	-	-	604,114
Local Option Gas Tax Fund	-	568,902	-	-	-	568,902
Stormwater Utility Fund	878,047	501,443	400,000	120,351	-	1,899,841
Tree Replacement Fund	-	25,000	-	-	-	25,000
Solid Waste Fund	-	1,702,908	-	-	-	1,702,908
Street Light Fund	-	479,744	-	-	-	479,744
Equip Replacement - Parks	-	-	42,455	-	-	42,455
Equip Replacement - Stormwater	-	-	16,080	-	-	16,080
Capital Improvement Fund	-	-	2,265,487	-	-	2,265,487
Parks Master Plan Fund	-	-	5,465,890	-	-	5,465,890
Administration	826,630	41,630	-	-	-	868,260
Distribution & Collection	1,083,337	872,650	-	46,566	-	2,002,553
Lift Stations	405,225	452,205	-	187,403	-	1,044,833
Water Reclamation	547,772	5,070,035	-	-	-	5,617,807
Water Production	604,047	872,750	55,000	8,041	-	1,539,838
Inventory Control	53,320	8,325	-	-	-	61,645
Renewal & Replacement - Distribution & Collection	-	-	5,599,820	-	-	5,599,820
Renewal & Replacement - Lift Stations	-	-	884,076	-	-	884,076
Renewal & Replacement - Water Reclamation	-	-	65,000	-	-	65,000
Renewal & Replacement - Water Production	-	-	250,000	-	-	250,000
Capital Improvement Fund	-	-	-	-	-	-
Golf Course	-	5,000	14,500	65,865	-	85,365
PUBLIC WORKS DEPARTMENT TOTAL	6,953,160	12,368,105	15,313,308	526,878	-	35,161,451
ALL DEPARTMENTS TOTAL	16,759,273	17,799,132	29,600,516	5,187,029	12,106,551	81,452,501

ORGANIZATIONAL CHART



COMPARATIVE SCHEDULE OF DEPARTMENT STAFFING

DEPARTMENT/DIVISION	FY 2021 FULL-TIME	FY 2021 PART-TIME	FY 2021 FTE
ADMINISTRATION DEPARTMENT			
City Commission	0	5	2.5
City Manager/City Clerk	5	0	5
ADMINISTRATIVE SERVICES DEPARTMENT			
Human Resources	4	0	4
Procurement and Contract Management	3	0	3
Information Technology	3	0	3
COMMUNITY DEVELOPMENT DEPARTMENT			
Planning	6	0	6
Economic Development	1	0	1
Code Compliance	5	1	5.75
Building Safety	3	0	3
FINANCE DEPARTMENT			
Accounting	6	0	6
Office of Management and Budget	1	0	1
Customer Service	5	0	5
Meter Service	3	0	3
POLICE DEPARTMENT			
Police	70	0	70
PUBLIC WORKS DEPARTMENT			
Parks and Maintenance	10	1	10.75
Recreation	7	0	7
Engineering	4	0	4
Streets Maintenance	13	0	13
Fleet Maintenance	3	0	3
City Facilities	4	0	4
Stormwater	9	0	9
Administration	6	0	6
Distribution and Collection	16	0	16
Lift Stations	5	0	5
Water Reclamation	7	0	7
Water Production	8	0	8
Inventory Control	1	0	1
TOTAL PERSONNEL	208	7	212



ADMINISTRATION DEPARTMENT



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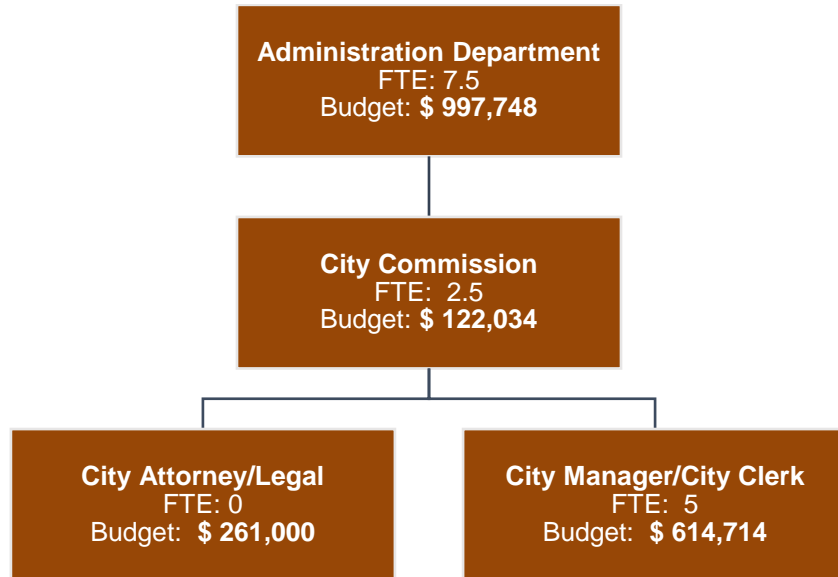
ADMINISTRATION DEPARTMENT

City Commission:

Charlene Glancy, Mayor/Commissioner
Bill Hufford, Vice Mayor/Commissioner
Andrew Meadows, Commissioner
Anthony Aramendia, Commissioner
Mark A. Busch, 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 2021 % Required	FY 2020 % Required	FY 2019 % Achieved	Variance
City Manager/City Clerk:						
Timely Publication of Agenda	Goal #2	Objective 4	> 80%	> 80%	100%	20%↑

*Refer to Fiscal Year 2021 Goals and Objectives P.5-P.8

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND:								
City Commission	69,659	52,375	-	-	-	122,034	-	5
City Manager/City Clerk	559,514	55,200	-	-	-	614,714	5	-
Legal	-	261,000	-	-	-	261,000	-	-
TOTALS	629,173	368,575	-	-	-	997,748	5	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

49-00 Decrease to match anticipated expenditures.

CITY COMMISSION (GENERAL FUND)

Fund: General
Division: City Commission
Program: Legislative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 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
Division: City Commission
Program: Legislative

(001)
(0110)
(511)

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

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	44,715	44,748	44,594	44,594
12-↔ Regular Salaries and Wages-Miscellaneous Pays	13,838	13,847	13,800	13,800
21-00 FICA Taxes	4,479	4,497	4,467	4,467
22-05 Retirement Contribution - (401A)	6,707	6,712	6,689	6,689
23-03 Life Insurance	80	27	59	59
24-00 Workers' Compensation	104	101	42	50
Total Personal Services	69,923	69,932	69,651	69,659
OPERATING EXPENSES				
31-00 Professional Services	50	348	1,500	1,250
40-00 Travel and Per Diem	194	387	1,800	1,800
47-00 Printing and Binding	4,045	11,200	19,000	19,000
48-00 Promotional Activities	4,199	5,801	8,000	9,500
49-00 Other Current Charges and Obligations	2,127	2,306	12,900	3,750
52-00 Operating Supplies	46	365	350	350
54-00 Publications, Subscriptions, & Memberships	4,858	4,375	7,000	6,225
55-00 Training	2,831	4,599	3,500	5,500
56-00 Small Tools and Minor Equipment	-	-	5,000	5,000
Total Operating Expenses	18,350	29,381	59,050	52,375
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	88,273	99,313	128,701	122,034

CITY MANAGER/CITY CLERK (GENERAL FUND)

Fund: General

Division: City Manager/City Clerk

Program: Executive

POSITION SCHEDULE

Pay Grade	Position	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
AAA	City Manager	1	1	1
213	City Clerk	1	1	1
145	Executive Assistant to the City Manager	1	1	1
137	Deputy City Clerk	1	1	1
116	Staff Assistant I/II*	-	1	-
131	Assistant to the City Clerk	1	1	1
Total		5	6	5
Full-Time		5	6	5
Part-Time		-	-	-
Total FTE's				5

*Position deleted in FY21 budget.

CAPITAL OUTLAY SCHEDULE

Account Number	Item	Project Number	Amount
	No Capital Outlay planned.		-
Total			-

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

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

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	247,463	259,347	259,118	274,439
12-01 Regular Salaries and Wages	50,020	129,219	176,046	134,393
12-↔ Regular Salaries and Wages-Miscellaneous Pays	5,509	5,511	5,656	5,717
14-00 Overtime	107	40	-	-
21-00 FICA Taxes	20,772	27,790	31,154	28,666
22-01 Retirement Contribution - State Plan (FRS)	8,016	98,587	26,640	27,945
22-05 Retirement Contribution - (401A)	27,254	36,461	37,208	37,593
23-00 Health Insurance	28,448	35,853	42,246	31,491
23-01 Disability Insurance	523	546	1,195	1,102
23-02 Supplemental Pay - Health Insurance Waiver	-	1,164	1,200	1,200
23-03 Life Insurance	189	115	327	266
24-00 Workers' Compensation	805	787	415	451
26-00 Matched Annuity (457 Plan)	10,990	12,136	12,685	16,051
28-00 Gift Cards/Service Awards	600	200	263	200
Total Personal Services	400,696	607,756	594,153	559,514
OPERATING EXPENSES				
31-00 Professional Services	39,965	42,725	42,500	42,500
34-00 Other Contractual Services	68,500	-	-	-
40-00 Travel and Per Diem	-	-	2,000	-
41-00 Communications	1,934	1,908	-	-
43-00 Utilities	1,823	1,987	1,900	2,100
46-00 Repairs and Maintenance	263	-	500	500
47-00 Printing and Binding	-	3,587	500	500
49-00 Other Current Charges and Obligations	1,119	1,300	1,875	950
51-00 Office Supplies	7,882	377	5,000	1,500
52-00 Operating Supplies	124	53	500	500
54-00 Publications, Subscriptions, & Memberships	2,732	2,417	2,825	2,450
55-00 Training	20	625	3,200	3,200
56-00 Small Tools and Minor Equipment	-	44	-	1,000
Total Operating Expenses	124,362	55,023	60,800	55,200
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	525,058	662,779	654,953	614,714

LEGAL (GENERAL FUND)

Fund: General
Division: Legal
Program: Legal Counsel

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

-

Total

-

Fund: General
Division: Legal
Program: Legal Counsel

(001)
 (0140)
 (514)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
OPERATING EXPENSES				
31-01 City Attorney	242,522	255,266	250,000	250,000
31-02 Labor Attorney	504	588	5,000	2,500
31-03 Special Legal Counsel	8,700	5,536	9,000	8,000
31-05 State Attorney's Office	-	200	1,000	500
Total Operating Expenses	251,726	261,590	265,000	261,000
DIVISION TOTAL	251,726	261,590	265,000	261,000



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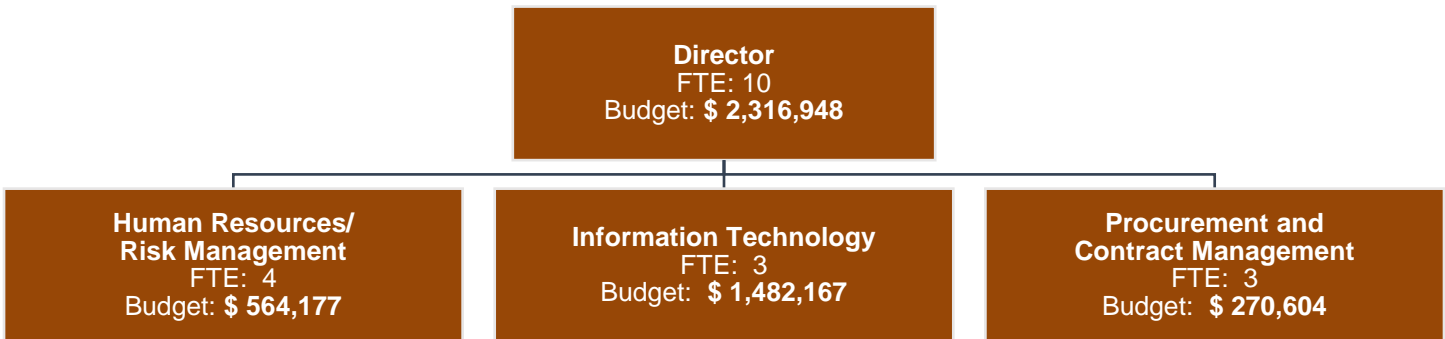
ADMINISTRATIVE SERVICES DEPARTMENT



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ADMINISTRATIVE SERVICES DEPARTMENT

Andy Brooks, Administrative Services Director



The Administrative Services Department is comprised 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 move towards supporting City-wide organization.

Primary Administrative Services activities include:

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 resolutions, 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.

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.

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 2021 % Required	FY 2020 % Required	FY 2019 % Achieved	Variance
HR/Risk Management:						
Mandatory Training for Employees (4/ Employee/ Year)	Goal #2	Objective 4	> 80%	> 80%	100%	20%↑
Procurement and Contract Management:						
Bids Awarded per SLA	Goal #2	Objective 4	> 80%	> 80%	95%	15%↑
Information Technology:						
Maintain Operability of Computer Ops	Goal #1	Objective 1	> 90%	> 90%	100%	10%↑

*Refer to Fiscal Year 2021 Goals and Objectives P.5-P.8

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND:								
HR/Risk Management	390,563	173,614	-	-	-	564,177	4	-
Procurement & Cont. Mgt	258,494	12,110	-	-	-	270,604	3	-
Information Technology	302,916	1,089,716	27,047	62,488	-	1,482,167	3	-
TOTALS	951,973	1,275,440	27,047	62,488	-	2,316,948	10	-

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 – Human Resources/Risk Management

23-00 Decrease to match anticipated health insurance costs.
31-00 Increase to match anticipated expenditures.
49-00 Increase to match anticipated expenditures.

General Fund – Procurement and Contract Management

26-00 Increase to match anticipated benefit costs.

General Fund – Information Technology

34-00 Increase due to time clock software and additional CivicPlus licenses.
41-00 Increase due to increased cost of mobile cell costs.
46-00 Increase due to GIS software and Microsoft licensing increases.
56-00 Increase due to AC system software, network switches for new compound and additional security cameras.

HUMAN RESOURCES/RISK MANAGEMENT (GENERAL FUND)

Fund: General

Division: Human Resources/Risk Management

Program: Financial and Administrative

POSITION SCHEDULE

Pay Grade	Position	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
301	Administrative Services Director	1	1	1
142	Human Resources Generalist	1	-	-
206	Human Resources Manager	-	1	1
131/135*	Human Resources Specialist I/II	1	1	1
131	Special Projects Coordinator	1	1	1
Total		4	4	4
Full-Time		4	4	4
Part-Time		-	-	-
Total FTE's				4

* Position reclassified to include Human Resources Specialist II in FY 2021 budget.

CAPITAL OUTLAY SCHEDULE

Account Number	Item	Project Number	Amount
	No Capital Outlay planned.		-
Total			-

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	111,275	116,552	118,475	122,029
12-01 Regular Salaries and Wages	113,750	133,635	165,473	177,634
14-00 Overtime	2,251	1,362	500	500
21-00 FICA Taxes	16,661	18,773	21,722	22,924
22-05 Retirement Contribution - (401A)	24,734	27,241	30,516	32,151
23-00 Health Insurance	31,490	35,795	29,821	20,994
23-01 Disability Insurance	487	475	780	823
23-02 Supplemental Pay - Health Insurance Waiver	557	1,207	1,200	2,400
23-03 Life Insurance	198	94	251	255
24-00 Workers' Compensation	473	463	271	337
26-00 Matched Annuity (457 Plan)	7,394	8,604	9,818	10,316
28-00 Gift Cards/Service Awards	150	150	200	200
Total Personal Services	309,420	344,351	379,027	390,563
OPERATING EXPENSES				
31-00 Professional Services	36,837	46,951	37,715	65,814
34-00 Other Contractual Services	41,246	42,500	42,500	45,000
40-00 Travel and Per Diem	1,848	2,328	2,000	2,000
41-00 Communications	1,156	905	-	-
42-00 Freight & Postage	14	17	200	200
47-00 Printing and Binding	160	-	-	-
48-00 Promotional Activities	1,620	1,020	1,500	1,500
49-00 Other Current Charges and Obligations	11,920	10,727	16,100	21,100
51-00 Office Supplies	1,158	8,190	4,500	1,500
52-00 Operating Supplies	4,015	1,188	3,000	3,000
54-00 Publications, Subscriptions, & Memberships	11,404	12,128	11,000	11,000
55-00 Training	11,108	12,090	14,000	14,000
55-01 Training-Tuition Reimbursement	7,420	9,807	8,000	8,000
56-00 Small Tools and Minor Equipment	237	328	500	500
Total Operating Expenses	130,143	148,179	141,015	173,614
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	439,563	492,530	520,042	564,177

PROCUREMENT AND CONTRACT MANAGEMENT (GENERAL FUND)

Fund: General

Division: Procurement and Contract Management

Program: Financial and Administrative

POSITION SCHEDULE

Pay Grade	Position	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
209	Procurement Administrator	1	-	-
209	Procurement Manager	-	1	1
131/135	Procurement Specialist I/II	2	2	2
	Total	3	3	3
	Full-Time	3	3	3
	Part-Time	-	-	-
	Total FTE's			3

CAPITAL OUTLAY SCHEDULE

Account Number	Item	Project Number	Amount
	No Capital Outlay planned.		-
	Total		-

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

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

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	124,095	173,199	178,368	183,719
12-↔ Regular Salaries and Wages-Miscellaneous Pays	478	1,635	1,683	1,733
14-00 Overtime	150	73	500	500
21-00 FICA Taxes	9,372	13,044	13,812	14,225
22-05 Retirement Contribution - (401A)	12,472	17,491	17,887	18,422
23-00 Health Insurance	14,897	25,609	29,821	31,491
23-01 Disability Insurance	12	273	490	505
23-02 Supplemental Pay - Health Insurance Waiver	50	-	-	-
23-03 Life Insurance	121	76	192	194
24-00 Workers' Compensation	272	266	170	206
26-00 Matched Annuity (457 plan)	-	81	-	7,349
28-00 Gift Cards/Service Awards	50	150	150	150
Total Personal Services	161,969	231,897	243,073	258,494
OPERATING EXPENSES				
34-00 Other Contractual Services	33,333	-	-	-
40-00 Travel and Per Diem	1,654	1,875	3,250	3,250
42-00 Freight & Postage	-	-	100	80
47-00 Printing and Binding	96	77	80	80
48-00 Promotional Activities	-	475	-	475
49-00 Other Current Charges and Obligations	-	375	-	-
51-00 Office Supplies	2,277	394	1,800	1,800
52-00 Operating Supplies	4	-	500	500
54-00 Publications, Subscriptions, & Memberships	498	435	1,700	1,700
55-00 Training	1,715	1,100	4,000	4,000
56-00 Small Tools and Minor Equipment	100	-	225	225
Total Operating Expenses	39,677	4,731	11,655	12,110
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	201,646	236,628	254,728	270,604

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

INFORMATION TECHNOLOGY (GENERAL FUND)

Fund: General

Division: Information Technology

Program: Non-Court Information Systems

POSITION SCHEDULE

Pay Grade	Position	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
217	Information Technology Manager	1	1	1
133	Information Technology Application Analyst	1	1	1
140	GIS Coordinator	-	1	1
127	Records Specialist	1	-	-
Total		3	3	3
Full-Time		3	3	3
Part-Time		-	-	-
Total FTE's				3

CAPITAL OUTLAY SCHEDULE

Account Number	Item	Project Number		Amount
67.35	Alerton Global Controller Upgrade	002101	(R)	27,047
Total				27,047

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	174,402	165,956	219,372	220,979
12-↔ Regular Salaries and Wages-Miscellaneous Pays	2,039	2,039	2,099	2,162
14-00 Overtime	2,431	701	1,000	1,000
21-00 FICA Taxes	13,299	12,516	17,019	17,147
22-05 Retirement Contribution - (401A)	17,887	16,870	22,037	22,198
23-00 Health Insurance	23,971	24,882	29,821	31,491
23-01 Disability Insurance	362	362	602	607
23-03 Life Insurance	150	60	200	200
24-00 Workers' Compensation	445	435	209	248
26-00 Matched Annuity (457 Plan)	3,930	4,285	4,198	6,734
28-00 Gift Cards/Service Awards	100	200	150	150
Total Personal Services	239,016	228,306	296,707	302,916
OPERATING EXPENSES				
31-00 Professional Services	180,000	183,960	185,000	185,000
34-00 Other Contractual Services	149,413	158,299	234,001	253,189
40-00 Travel and Per Diem	70	-	100	100
41-00 Communications	49,651	39,154	135,450	156,000
42-00 Freight & Postage	34	-	100	100
44-00 Rentals and Leases	53,068	51,002	52,000	52,000
44-01 Rentals and Leases - Capital Leases (Principal)	57,774	58,918	60,084	61,274
44-03 Rentals and Leases - Capital Leases (Interest)	4,713	3,569	2,403	1,214
46-00 Repairs and Maintenance	162,586	238,680	201,900	236,927
47-00 Printing and Binding	-	600	-	-
49-00 Other Current Charges and Obligations	-	25	-	-
51-00 Office Supplies	589	-	150	150
52-00 Operating Supplies	1,807	409	15,000	15,000
52-10 Operating Supplies - Software	42,837	-	15,000	15,000
54-00 Publications, Subscriptions, & Memberships	200	200	250	250
55-00 Training	3,775	7,075	10,000	10,000
56-00 Small Tools and Minor Equipment	43,669	166,609	117,000	166,000
Total Operating Expenses	750,186	908,500	1,028,438	1,152,204
CAPITAL OUTLAY TOTAL	-	-	-	27,047
DIVISION TOTAL	989,202	1,136,806	1,325,145	1,482,167

INFORMATION TECHNOLOGY (EQUIPMENT REPLACEMENT FUND)

Fund: Equipment Replacement
Division: Information Technology
Program: Financial and Administrative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
	No Personnel assigned.			

CAPITAL OUTLAY SCHEDULE

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

Fund: Equipment Replacement (302)
Division: Information Technology (0151)
Program: Financial & Administrative (513)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
CAPITAL OUTLAY TOTAL	31,620	-	-	-
DIVISION TOTAL	<u>31,620</u>	<u>-</u>	<u>-</u>	<u>-</u>



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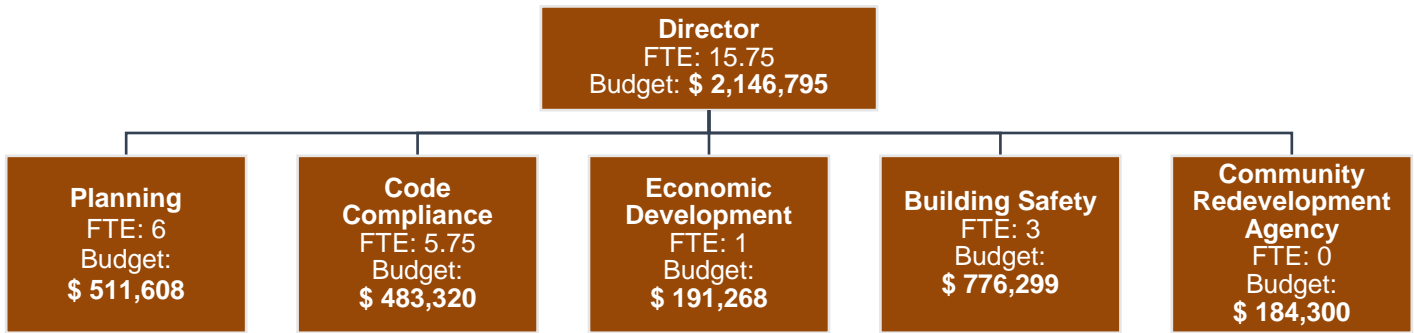
COMMUNITY DEVELOPMENT DEPARTMENT



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COMMUNITY DEVELOPMENT DEPARTMENT

Christopher Bowley, Community Development Director



The Community Development Department has several key functions that includes planning for population growth, facilitating permits and construction, and creating a desirable community. The Department supports City boards integral to development and permit compliance: Planning and Zoning Commission, Community Redevelopment Agency (CRA), and Special Magistrate, acting as the Code Enforcement Board. The Department operates the Development Review Committee (DRC) and coordinates with regional agencies to ensure public health, safety, and welfare is paramount. Regional agencies include 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.

KEY PERFORMANCE INDICATOR

Indicator	City Goal*	City Objective*	FY 2021 % Required	FY 2020 % Required	FY 2019 % Achieved	Variance
Planning:						
Plans reviewed timely	Goal #1	Objective 1	> 80%	> 80%	95%	15%↑
Amend/update zoning ordinance**	Goal #1	Objective 1	> 70%	> 70%	75%	5%↑
Connect natural areas for health**	Goal #1	Objective 2	> 50%	> 50%	50%	-
Include place making in site design**	Goal #1	Objective 3	100%	100%	100%	-
Promote greater urban design**	Goal #1	Objective 4	> 80%	> 80%	80%	-
Economic Development:						
Development Updates	Goal #1	Objective 3	> 80%	> 80%	90%	10%↑
Place development on arterials**	Goal #1	Objective 5	> 70%	> 70%	90%	20%↑
Code Compliance						
Reduction of nuisances	Goal #6	Objective 8	> 80%	> 80%	85%	5%↑
Promote sense of place**	Goal #1	Objective 6	> 70%	> 70%	70%	-
Building Safety						
Permits Issuance	Goal #1	Objective 4	> 80%	> 80%	95%	15%↑

* Refer to Fiscal Year 2021 Goals and Objectives P.5-P.8

** Indicators added in FY20 budget.

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND:								
Planning	400,858	110,750	-	-	-	511,608	6	-
Economic Development	88,668	102,600	-	-	-	191,268	1	-
Code Compliance	437,879	37,400	-	8,041	-	483,320	5	1
COMMUNITY REDEVELOPMENT AGCY	-	184,300	-	-	-	184,300	-	-
Equip. Replacement:	-	-	-	-	-	-	-	-
BUILDING SAFETY FUND:	297,799	478,500	-	-	-	776,299	3	-
TOTALS	1,225,204	913,550	-	8,041	-	2,146,795	15	1

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 - Planning

12-01	Decrease to match anticipated expenditures.
23-00	Decrease to match anticipated expenditures.
31-00	Decrease to match anticipated expenditures.
46-00	Increase due to office renovation expenditures.
82-00	Decrease allocation to Neighborhood Improvement Grant.

General Fund - Economic Development

31-00	Decrease to match anticipated expenditures.
31-02	Decrease due to end of site monitoring.
82-00	Increase due to oil and grease trap program.

General Fund - Code Compliance

23-00	Increase to match anticipated health insurance costs.
34-10	Decrease due to reduction of abatement.

Community Redevelopment Agency

31-00	Increase to match anticipated expenditures.
49-11	Decrease to match anticipated expenditures.

Building Safety

31-00	Decrease due to building inspection services moved to contractual services.
34-00	Increase due to building inspection services moved from professional services.
49-00	Increase due to expenditures related to Click2Gov processing fees.

PLANNING (GENERAL FUND)

Fund: General

Division: Planning

Program: Comprehensive Planning

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
303	Community Development Director	1	1	1
209	Development Services Manager*	1	1	-
206	Chief Planner*	-	-	1
128/140/201	Planning Tech/Planner/Planner II	3	3	3
131	Community Development Coordinator	-	1	1
131	Senior Staff Assistant	1	-	-
Total		6	6	6
Full-Time		6	6	6
Part-Time		-	-	-
Total FTE's				6

*Position reclassified to Chief Planner in FY 2021 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: Planning (0210)
 Program: Comprehensive Planning (515)

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

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	85,095	83,103	85,082	87,635
12-01 Regular Salaries and Wages	222,774	253,046	258,438	203,779
14-00 Overtime	2,581	2,170	3,000	3,000
21-00 FICA Taxes	23,553	25,956	26,509	22,523
22-05 Retirement Contribution - (401A)	32,568	35,319	36,683	31,533
23-00 Health Insurance	30,703	33,908	44,731	39,364
23-01 Disability Insurance	507	555	955	800
23-02 Supp Pay -Health Ins Wave	57	1,207	1,200	1,200
23-03 Life Insurance	288	155	320	277
24-00 Workers' Compensation	759	741	327	327
26-00 Matched Annuity (457 Plan)	5,518	7,092	11,389	10,182
28-00 Gift Cards/Service Awards	250	500	275	238
Total Personal Services	404,653	443,752	468,909	400,858
OPERATING EXPENSES				
31-00 Professional Services	13,298	65,101	75,000	50,000
34-00 Other Contractual Service	-	5,000	-	-
40-00 Travel and Per Diem	6,050	3,397	5,000	4,000
41-00 Communications	250	808	-	-
42-00 Freight & Postage Services	44	60	100	150
46-00 Repairs and Maintenance	-	21	100	15,100
47-00 Printing and Binding	515	1,663	1,000	1,000
49-00 Other Current Charges and Obligations	1,347	1,028	3,000	3,500
51-00 Office Supplies	1,932	3,302	2,500	3,000
52-00 Operating Supplies	185	317	1,000	1,000
54-00 Publications, Subscriptions, & Memberships	1,138	473	3,000	3,000
55-00 Training	5,253	4,749	5,000	5,000
56-00 Small Tools and Minor Equipment	-	22	-	-
82-00 Aids to Private Organizations	6,650	18,013	50,000	25,000
Total Operating Expenses	36,662	103,954	145,700	110,750
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	441,315	547,706	614,609	511,608

Note: 25% of Community Development Director Salary is allocated to the Building Safety division beginning in FY 2017.

ECONOMIC DEVELOPMENT (GENERAL FUND)

Fund: General

Division: Economic Development

Program: Comprehensive Planning

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
204	Economic Development Planner	-	1	1
208	Economic Development Manager	1	-	-
Total		1	1	1
	Full-Time	1	1	1
	Part-Time	-	-	-
	Total FTE's			1

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	29,123	-	62,096	63,959
21-00 FICA Taxes	2,035	-	4,750	4,893
22-05 Retirement Contribution - (401A)	2,912	-	6,210	6,396
23-00 Health Insurance	5,688	-	9,940	10,497
23-01 Disability Insurance	77	-	171	176
23-03 Life Insurance	27	-	67	67
24-00 Workers' Compensation	166	162	59	72
26-00 Matched Annuity (457 Plan)	-	-	2,484	2,558
28-00 Gift Cards/Service Awards	50	-	50	50
Total Personal Services	40,078	162	85,827	88,668
OPERATING EXPENSES				
31-00 Professional Services	4,225	12,363	75,000	50,000
31-02 BF Cleanup	129,366	50,044	50,000	-
31-04 Land Development Costs	12,525	600	-	-
34-00 Other Contractual Service	1,305	-	-	-
40-00 Travel and Per Diem	456	-	1,000	500
41-00 Communications	36	-	-	-
47-00 Printing and Binding	953	-	250	100
49-00 Other Current Charges and Obligations	260	300	300	-
51-00 Office Supplies	84	-	-	-
54-00 Publications, Subscriptions, & Memberships	820	-	1,500	1,500
55-00 Training	1,572	150	1,500	500
82-00 Aids to Private Organizations	-	-	-	50,000
Total Operating Expenses	151,602	63,457	129,550	102,600
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	191,680	63,619	215,377	191,268

CODE COMPLIANCE SECTION (GENERAL FUND)

Fund: General

Division: Code Compliance

Program: Protective Inspections

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
202	Code Compliance Supervisor	1	1	1
131	Code Compliance Coordinator	1	1	1
130/140	Code Compliance Officer/Senior Code Officer	3	3	3
129	Code Compliance Officer (PT)	1	1	1
	Total	6	6	6
	Full-Time	5	5	5
	Part-Time	1	1	1
	Total FTE's			5.75

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)**

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	242,427	282,357	293,562	305,633
12-↔ Regular Salaries and Wages-Miscellaneous Pays	1,387	1,439	1,482	2,631
14-00 Overtime	1,455	1,208	3,000	3,000
21-00 FICA Taxes	18,564	21,542	22,800	23,812
22-05 Retirement Contribution - (401A)	22,308	28,501	29,656	30,863
23-00 Health Insurance	27,233	40,178	39,761	52,485
23-01 Disability Insurance	320	377	806	839
23-02 Supplemental Pay - Health Insurance Waiver	1,207	2,007	2,400	1,200
23-03 Life Insurance	187	129	305	311
24-00 Workers' Compensation	2,609	2,528	3,256	4,580
26-00 Matched Annuity (457 Plan)	2,885	4,559	10,175	12,225
28-00 Gift Cards/Service Awards	150	300	300	300
Total Personal Services	320,732	385,125	407,503	437,879
OPERATING EXPENSES				
31-00 Professional Services	-	-	-	-
34-10 Other Contractual Services - Property Maintenance	14,055	43,459	20,000	15,000
40-00 Travel and Per Diem	1,182	-	1,500	1,000
41-00 Communications	4,112	4,665	3,000	-
44-01 Rentals and Leases - Capital Lease Principal	-	-	10,659	7,700
44-03 Rentals and Leases - Capital Lease Interest	-	-	-	341
46-00 Repairs and Maintenance	1,320	4,941	-	1,000
46-51 IT Repairs and Maintenance	-	-	12,600	12,600
47-00 Printing and Binding	831	260	1,000	1,000
49-00 Other Current Charges and Obligations	920	1,485	3,000	2,000
51-00 Office Supplies	4,258	837	-	-
52-00 Operating Supplies	6,076	5,746	3,000	2,000
54-00 Publications, Subscriptions, & Memberships	280	55	1,000	1,000
55-00 Training	890	4,680	2,000	1,500
56-00 Small Tools and Minor Equipment	438	1,040	-	300
Total Operating Expenses	34,362	67,168	57,759	45,441
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	355,094	452,293	465,262	483,320

PLANNING (COMMUNITY REDEVELOPMENT AGENCY FUND)

Fund: Community Redevelopment Agency

Division: Planning

Program: Comprehensive Planning

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Community Redevelopment Agency (113)
Division: Planning (0210)
Program: Comprehensive Planning (515)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
OPERATING EXPENSES (515)				
31-00 Professional Services	97,657	23,561	75,000	100,000
34-00 Other Contractual Service	3,050	2,064	2,500	-
43-00 Utilities	366	642	1,000	1,000
45-00 Comprehensive Planning / Insurance	6,345	6,521	7,000	5,000
45-02 Insurance	787	787	750	800
46-00 Repairs and Maintenance	6,332	2,734	2,500	2,500
49-00 Other Current Charges and Obligations	-	175	-	-
49-11 Other Current Charges-Econ- Opportunity Incentives	300,000	111,408	100,000	75,000
Total Operating Expenses	414,537	147,892	188,750	184,300
INTERFUND TRANSFERS (581)				
91-10 Transfer To General Fund	-	-	-	-
Total Other Uses	-	-	-	-
CAPITAL OUTLAY TOTAL	32,040	-	-	-
DIVISION TOTAL	446,577	147,892	188,750	184,300

BUILDING SAFETY (BUILDING SAFETY FUND)

Fund: Building Safety

Division: Building Safety

Program: Protective Inspections

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
217	Building Official	-	1	1
121	Building Specialist*	-	-	1
116	Staff Assistant I	1	-	-
131	Building Services Coordinator	1	1	1
Total		2	2	3
Full-Time		2	2	3
Part-Time		-	-	-
Total FTE's				3

* Position added in FY 2021 budget.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES (524)				
11-00 Executive Salaries	28,365	27,701	28,361	29,212
12-01 Regular Salaries and Wages	6,591	35,887	178,649	194,565
14-00 Overtime	-	486	1,000	1,000
21-00 FICA Taxes	2,624	4,745	15,913	14,157
22-05 Retirement Contribution - (401A)	3,863	6,903	20,701	22,378
23-00 Health Insurance	1,929	8,132	32,306	34,115
23-01 Disability Insurance	27	57	557	615
23-03 Life Insurance	13	23	221	225
24-00 Workers' Compensation	169	165	197	251
26-00 Matched Annuity (457 Plan)	102	626	1,887	1,168
28-00 Gift Cards/Service Awards	-	-	163	113
Total Personal Services	43,683	84,725	279,955	297,799
OPERATING EXPENSES (524)				
31-00 Professional Services	2,714	4,055	60,000	5,000
34-00 Other Contractual Services	438,756	409,616	300,000	450,000
40-00 Travel and Per Diem	-	-	1,000	500
41-00 Communications	-	548	-	-
46-00 Repairs and Maintenance	-	11,756	-	-
46-51 Repairs and Maintenance - IT	-	-	-	9,000
47-00 Printing and Binding	1,253	883	1,000	-
49-00 Other Current Charges and Obligations	-	4,755	-	10,500
51-00 Office Supplies	408	-	500	1,500
52-00 Operating Supplies	19	-	-	-
54-00 Publications, Subscriptions, & Memberships	736	141	1,000	1,000
55-00 Training	-	1,920	1,000	1,000
56-00 Small Tools and Minor Equipment	2,628	198	-	-
Total Operating Expenses	446,514	433,872	364,500	478,500
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	490,197	518,597	644,455	776,299

Note: 25% of Community Development Director Salary is allocated to the Building Safety division beginning in FY 2017.

CODE COMPLIANCE (EQUIPMENT REPLACEMENT FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Equipment Replacement (302)
Division: Code Compliance (0222)
Program: Protective Inspections (524)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
CAPITAL OUTLAY TOTAL	-	-	31,000	-
DIVISION TOTAL	-	-	31,000	-



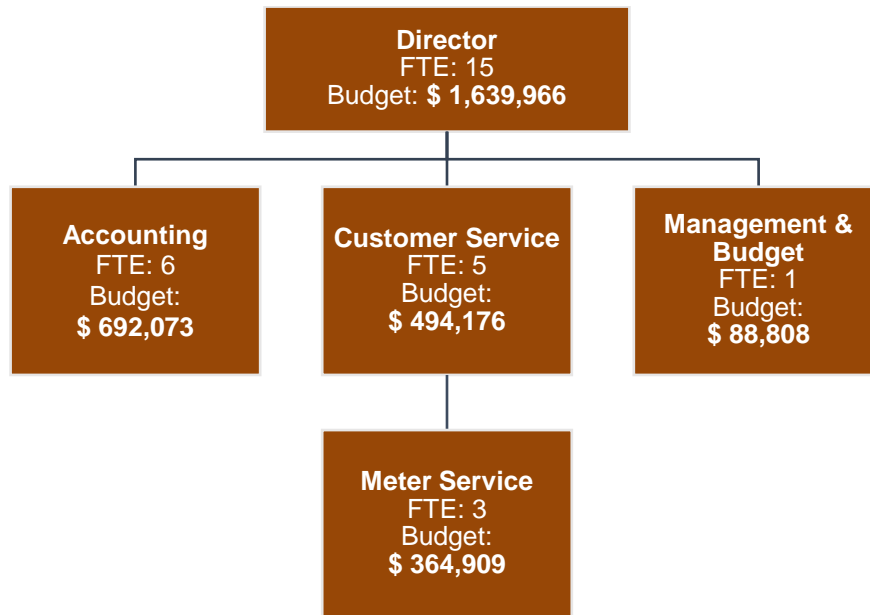
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FINANCE DEPARTMENT

FINANCE DEPARTMENT

Carol A. Conroy, 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 Comprehensive Annual Financial Report (CAFR) 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 fixed 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.

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

- Oversee contracted meter readers and process data upload for bill processing.
- Perform customer hookup, disconnect, meter maintenance services, and take initial and final reads for utility reads for utility billing.
- Assist in city-wide smart meter conversion project.

KEY PERFORMANCE INDICATOR

Indicator	City Goal*	City Objective*	FY 2021 % Required	FY 2020 % Required	FY 2019 % Achieved	Variance
Accounting:						
Monthly Closing Completed Timely	Goal #2	Objective 1	100%	100%	100%	-
Management & Budget:						
Budgetary Analysis Completed Monthly	Goal #2	Objective 3	> 80%	> 80%	100%	20%↑
Customer Service:						
Number of Customers Receiving Bills	Goal #2	Objective 7	> 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 2021 Goals and Objectives P.5-P.8

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND:								
Accounting	570,877	121,196	-	-	-	692,073	6	-
Management & Budget	82,367	6,441	-	-	-	88,808	1	-
WATER AND SEWER FUND:								
Customer Service	357,451	136,725	-	-	-	494,176	5	-
Meter Service	182,059	182,850	-	-	-	364,909	3	-
TOTALS	1,192,754	447,212	-	-	-	1,639,966	15	-

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 – Management & Budget

12-01 Increase to match anticipated salary increases.

Water and Sewer Fund – Customer Service

42-00 Decrease to match anticipated needs.

47-00 Decrease to match anticipated needs.

Water and Sewer Fund – Meter Service

12-01 Increase to match anticipated salary increases.

34-00 Decrease to match anticipated needs.

ACCOUNTING (GENERAL FUND)

Fund: General

Division: Accounting

Program: Financial and Administrative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
304	Finance Director	1	1	1
211	Accounting Manager	1	1	1
137/141	Accountant/Senior Accountant	1	1	2
A46	Senior Accountant (PT)	1	-	-
131/135	Payroll Specialist I/II*	-	1	1
130	Fiscal Services Coordinator	1	1	-
130	Junior Accountant	-	-	1
125	Fiscal Assistant	1	1	-
Total		6	6	6
Full-Time		5	6	6
Part-Time		1	-	-
Total FTE's				6

* Position reclassified to include Payroll Specialist II in FY 2021 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)**

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	151,935	103,169	122,700	126,381
12-01 Regular Salaries and Wages	270,564	273,180	290,235	301,734
12-↔ Regular Salaries and Wages-Miscellaneous Pays	290	807	831	856
14-00 Overtime	2,263	4,689	2,000	2,000
21-00 FICA Taxes	32,400	29,203	31,806	32,969
22-05 Retirement Contribution - (401A)	41,377	39,206	43,690	45,274
23-00 Health Insurance	26,454	26,620	39,761	41,988
23-01 Disability Insurance	653	500	1,134	1,176
23-02 Supplemental Pay - Health Insurance Waiver	2,964	3,579	2,400	2,400
23-03 Life Insurance	314	143	384	390
24-00 Workers' Compensation	871	851	394	481
25-00 Unemployment Compensation	251	241	-	-
26-00 Matched Annuity (457 Plan)	11,297	8,816	12,043	14,928
28-00 Gift Cards/Service Awards	400	250	300	300
Total Personal Services	542,033	491,254	547,678	570,877
OPERATING EXPENSES				
32-00 Accounting and Auditing	96,365	86,890	103,080	100,516
34-00 Contractual Services	13,041	-	1,000	1,000
40-00 Travel and Per Diem	3,701	3,394	7,990	7,059
41-00 Communications	1,541	1,214	-	-
42-00 Freight & Postage	26	25	100	100
46-00 Repairs and Maintenance	812	-	100	100
47-00 Printing and Binding	737	1,942	1,700	1,815
49-00 Other Current Charges and Obligations	660	685	1,200	1,130
51-00 Office Supplies	5,124	5,309	2,100	2,100
52-00 Operating Supplies	14	6	500	300
54-00 Publications, Subscriptions, & Memberships	1,717	964	1,380	1,272
55-00 Training	3,007	2,173	6,100	5,554
56-00 Small Tools and Minor Equipment	157	-	250	250
Total Operating Expenses	126,902	102,602	125,500	121,196
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	668,935	593,856	673,178	692,073

MANAGEMENT & BUDGET (GENERAL FUND)

Fund: General

Division: Management & Budget

Program: Financial and Administrative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
138/141	Budget Accountant/Senior Budget Accountant	1	1	1
	Total	1	1	1
	Full-Time	1	1	1
	Part-Time	-	-	-
	Total FTE's			1

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	49,223	52,342	52,900	58,355
14-00 Overtime	3,253	576	500	500
21-00 FICA Taxes	4,118	4,154	4,085	4,502
22-05 Retirement Contribution - (401A)	5,248	5,292	5,290	5,836
23-00 Health Insurance	-	-	9,940	10,497
23-01 Disability Insurance	3	105	145	160
23-02 Supplemental Pay - Health Insurance Waiver	1,257	1,207	-	-
23-03 Life Insurance	67	30	67	67
24-00 Workers' Compensation	125	123	50	66
26-00 Matched Annuity (457 plan)	-	-	2,116	2,334
28-00 Gift Cards/Service Awards	50	50	50	50
Total Personal Services	63,344	63,879	75,143	82,367
OPERATING EXPENSES				
34-00 Contractual Services	-	-	-	-
40-00 Travel and Per Diem	454	95	1,000	1,000
47-00 Printing and Binding	1,597	1,612	2,000	2,000
49-00 Other Current Charges	460	489	465	481
51-00 Office Supplies	615	633	500	500
52-00 Operating Supplies	-	-	50	25
54-00 Publications, Subscriptions, & Memberships	220	548	510	385
55-00 Training	1,564	3,455	2,350	2,000
56-00 Small Tools and Minor Equipment	-	621	50	50
Total Operating Expenses	4,910	7,453	6,925	6,441
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	68,254	71,332	82,068	88,808

CUSTOMER SERVICE (WATER AND SEWER FUND)

Fund: Water and Sewer

Division: Customer Service

Program: Financial and Administrative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
204	Customer Service Supervisor	1	1	1
128	Billing Specialist	1	1	1
125	Senior CSR/Assistant Billing Specialist*	1	1	1
117/121	Customer Service Representative I/II**	2	2	2
Total		5	5	5
Full-Time		5	5	5
Part-Time		-	-	-
Total FTE's				5

* Position reclassified to Senior CSR/Assistant Billing Specialist in FY 2021 budget.

** Position reclassified to include Customer Service Representative II in FY 2021 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: Customer Service (0133)
Program: Financial and Administrative (513)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	213,735	227,851	231,926	243,918
12-↔ Regular Salaries and Wages-Miscellaneous Pays	3,438	3,804	3,940	4,095
14-00 Overtime	3,408	1,522	2,000	2,000
16-↔ Comp Absences	8,081	2,525	-	-
21-00 FICA Taxes	16,015	16,870	18,197	19,126
22-05 Retirement Contribution - (401A)	21,840	23,317	23,392	24,592
23-00 Health Insurance	43,727	53,599	49,701	52,485
23-01 Disability Insurance	453	465	637	670
23-03 Life Insurance	243	119	272	284
24-00 Workers' Compensation	505	493	221	274
25-00 Unemployment Compensation	1,925	-	-	-
26-00 Matched Annuity (457 Plan)	2,699	2,699	7,845	9,757
28-00 Gift Cards/Service Awards	250	450	250	250
Total Personal Services	316,319	333,714	338,381	357,451
OPERATING EXPENSES				
34-00 Contractual Services	26,530	26,469	30,000	27,925
40-00 Travel and Per Diem	267	558	600	600
41-00 Communications	259	261	-	-
42-00 Freight & Postage	69,826	68,758	85,000	70,500
44-00 Rentals and Leases	1,001	-	-	-
46-00 Repairs and Maintenance	55	195	200	200
47-00 Printing and Binding	20,017	21,202	30,200	25,000
49-00 Other Current Charges and Obligations	1,272	1,986	1,500	1,500
51-00 Office Supplies	2,513	1,208	4,000	4,000
52-00 Operating Supplies	39	-	1,900	2,000
54-00 Publications, Subscriptions, & Memberships	224	-	-	-
55-00 Training	2,134	3,322	3,000	3,000
56-00 Small Tools and Minor Equipment	2,920	803	1,000	2,000
Total Operating Expenses	127,057	124,762	157,400	136,725
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	443,376	458,476	495,781	494,176

METER SERVICE (WATER AND SEWER FUND)

Fund: Water and Sewer

Division: Meter Service

Program: Financial and Administrative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
129	Meter Service Supervisor	1	1	1
111/115	Meter Service Worker/Meter Service Worker II	2	-	-
114/117	Meter Service Worker/Meter Service Technician	-	2	2
	Total	3	3	3
	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.		-
	Total		-

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	92,287	98,850	102,937	120,657
14-00 Overtime	938	269	5,000	5,000
16-↔ Comp Absences	2,512	1,575	-	-
21-00 FICA Taxes	6,976	7,192	8,257	9,613
22-01 Retirement Contribution - State Plan (FRS)	9,323	-	-	-
22-05 Retirement Contribution - (401A)	-	9,912	12,379	9,695
23-00 Health Insurance	19,944	24,620	29,821	31,491
23-01 Disability Insurance	251	164	283	331
23-02 Supplemental Pay - Health Insurance Waiver	257	43	-	-
23-03 Life Insurance	94	58	137	160
24-00 Workers' Compensation	228	222	98	136
26-00 Matched Annuity (457 Plan)	2,745	2,848	3,044	4,826
28-00 Gift Cards/Service Awards	150	150	150	150
Total Personal Services	135,705	145,903	162,106	182,059
OPERATING EXPENSES				
34-00 Other Contractual Services	141,239	139,556	180,000	160,000
40-00 Travel and Per Diem	-	26	-	200
41-00 Communications	421	1,017	-	-
42-00 Freight & Postage Service	-	41	100	150
46-00 Repairs and Maintenance	8,493	5,900	10,500	10,500
47-00 Printing and Binding	587	-	-	-
52-00 Operating Supplies	6,398	8,016	10,000	10,000
55-00 Training	-	99	1,000	1,000
56-00 Small Tools and Minor Equipment	29	92	1,000	1,000
Total Operating Expenses	157,167	154,747	202,600	182,850
CAPITAL OUTLAY TOTAL	-	-	9,000,000	-
DIVISION TOTAL	292,872	300,650	9,364,706	364,909



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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 RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND	-	703,095	-	-	1,759,774	2,462,869	-	-
STRMWTR UTIL FUND	-	-	-	-	331,189	331,189	-	-
COMMUNITY REDEVELOPMENT AGCY	-	-	-	-	79,098	79,098	-	-
INFRASRT SURTAX FUND	-	-	-	1,154,130	-	1,154,130	-	-
SOLID WASTE FUND	-	-	-	-	214,551	214,551	-	-
BUILDING SAFETY FUND	-	-	-	-	67,643	67,643	-	-
DEBT SERVICE FUND	-	-	-	1,336,124	-	1,336,124	-	-
EQUIP REPL FUND	-	-	-	-	150,000	150,000	-	-
CAPITAL IMPROV. FUND	-	-	13,734,513	-	-	13,734,513	-	-
WATER AND SWR FUND	-	588,650	-	1,722,350	9,504,296	11,815,296	-	-
TOTALS	-	1,291,745	13,734,513	4,212,604	12,106,551	31,345,413	-	-

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

34-02 Decrease to match anticipated fire services "true-up" payment to Seminole County.
45-01 Increase to match anticipated expenditures.
49-00 Decrease to match anticipated expenditures.
91-21 Increase due the transfer to Debt Service Fund for principal and interest payments.
91-45 Decrease due to lower anticipated funding needs.

Stormwater Fund

91-10 Decrease due to lower activity in overhead calculation.
91-21 Increase due to transfer for Public Works complex debt service.

Infrastructure Surtax Fund

72.02 Decrease to reflect actual interest payments.

Solid Waste Fund

91.10 Decrease due to lower activity in overhead calculation.

Building Fund

91.10 Decrease due to lower activity in overhead calculation.

Debt Service Fund

71-28 Increase to reflect actual principal payment.
71-29 Increase to reflect actual principal payment.
72-25 Decrease to reflect actual interest payment.
72-28 Decrease to reflect actual interest payment.
72-29 Increase to reflect actual principal payment.

Equipment Replacement Fund

91-01 Increase due to transfer of excess funds.

Water and Sewer

31-00 Decrease to match anticipated expenditures.
52-10 Decrease to match anticipated expenditures.
71-50 Increase to reflect actual principal payment.
72-06 Decrease to reflect actual interest payments.
72-45 Decrease to reflect actual interest payments.
72-50 Decrease to reflect anticipated debt issuance.
91-21 Increase due transfer to Debt Service Fund for Public Works Complex principal and interest payments.
94-02 Increase due to transfer to Renewal & Replacement Fund for planned projects.

NON-DEPARTMENTAL (GENERAL FUND)

Fund: General

Division: Non-Departmental

Program: Other General Government

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Non-Departmental (0190)
Program: Other General Government (519)
Program: Debt Service (517)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
DEBT PAYMENTS (517)				
73-00 Other Debt Service Cost	-	42,500	-	-
Total Debt Payments	-	42,500	-	-
OPERATING EXPENDITURES (519)				
31-00 Professional Services	35,812	80,033	150,000	150,000
34-02 Seminole County Fire	131,019	-	422,673	110,549
42-00 Freight & Postage	18,644	23,265	23,000	23,400
44-00 Rentals & Leases	3,846	3,846	4,000	3,846
45-00 Insurance Premium/General Liab/Auto Property	217,538	148,703	250,000	250,000
45-01 Insurance Deductible/Workers Comp	64,879	38,687	50,000	100,000
45-02 Insurance Deductible/Property and Casualty	21,967	24,309	25,000	25,000
47-00 Printing and Binding	1,199	603	1,000	800
48-00 Promotional Activities	-	1,000	-	-
49-00 Other Current Charges and Obligations	43,058	33,671	50,000	38,000
51-00 Office Supplies	675	1,382	1,000	1,000
52-00 Operating Supplies	387	-	1,000	500
54-00 Publications, Subscriptions, & Memberships	50	50	500	-
58-00 Contingency Reserve	-	-	-	-
58-06 Hurricane Irma	511,423	-	-	-
Total Operating Expenses	1,050,497	355,549	978,173	703,095
INTERFUND TRANSFERS (581)				
91-06 Transfer to Lake Concord Park Fund (306)	70,217	-	-	-
91-12 Transfer to Street Light Fund (120)	12,200	12,200	12,200	12,444
91-16 Transfer to CRA Fund (113)	177,572	426,103	474,033	501,686
91-21 Transfer to Debt Service Fund (201)	620,335	689,566	865,901	1,079,779
91-35 Transfer to Capital Improvement Fund (305)	-	273,399	-	-
91-45 Transfer to Casselberry Golf Club (405)	359,129	246,846	253,723	165,865
Total Other Uses	1,239,453	1,648,114	1,605,857	1,759,774
CAPITAL OUTLAY TOTAL	-	239,880	-	-
DIVISION TOTAL	2,289,950	2,286,043	2,584,030	2,462,869

NON-DEPARTMENTAL (STORMWATER UTILITY FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Stormwater Utility (110)
Division: Non-Departmental (0190)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
INTERFUND TRANSFERS (581)				
91-10 Transfer To General Fund	210,184	444,811	322,319	262,830
91-21 Transfer to Debt Service Fund (201)	-	-	-	68,359
91-35 Transfer to Capital Improvement Fund (305)	-	273,398	-	-
91-36 Transfer to Lake Concord Park Fund (306)	-	-	-	-
Total Other Uses	210,184	718,209	322,319	331,189
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	210,184	718,209	322,319	331,189

NON-DEPARTMENTAL (COMMUNITY REDEVELOPMENT AGENCY FUND)

Fund: Community Redevelopment Agency

Division: Non-Departmental

Program: Interfund Transfers

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Community Redevelopment Agency (113)
Division: Non-Departmental (0190)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
INTERFUND TRANSFERS (581)				
91-10 Transfer To General Fund	65,846	190,274	69,596	79,098
Total Other Uses	65,846	190,274	69,596	79,098
 CAPITAL OUTLAY TOTAL	 -	 -	 -	 -
 DIVISION TOTAL	 65,846	 190,274	 69,596	 79,098

NON-DEPARTMENTAL (INFRASTRUCTURE SALES SURTAX FUND)

Fund: Infrastructure Sales Surtax Fund

Division: Non-Departmental

Program: Road & Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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)
Program: Debt Service (517)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
OPERATING EXPENDITURES (541)				
31-00 Professional Services	14,382	18,652	-	-
Total Operating Expenses	14,382	18,652	-	-
DEBT SERVICE (517)				
71-02 Principal - Sales Surtax Revenue Note 2015	1,005,000	1,024,000	1,043,000	1,062,000
72-02 Interest - Sales Surtax Revenue Note 2015	149,489	130,721	111,601	92,130
Total Debt Service	1,154,489	1,154,721	1,154,601	1,154,130
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	1,168,871	1,173,373	1,154,601	1,154,130

NON-DEPARTMENTAL (SOLID WASTE FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Solid Waste
Division: Non-Departmental
Program: Interfund Transfers

(118)
(0190)
(581)

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

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
INTERFUND TRANSFERS (581)				
91-10 Transfer To General Fund	242,038	214,252	248,316	214,551
Total Other Uses	242,038	214,252	248,316	214,551
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	242,038	214,252	248,316	214,551

NON-DEPARTMENTAL (BUILDING SAFETY FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Building Safety
Division: Non-Departmental
Program: Interfund Transfers

(119)
(0190)
(581)

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

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
INTERFUND TRANSFERS (581)				
91-10 Transfer To General Fund	38,849	52,722	76,394	67,643
Total Other Uses	38,849	52,722	76,394	67,643
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	38,849	52,722	76,394	67,643

NON-DEPARTMENTAL (DEBT SERVICE FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Debt Service (201)
Division: Non-Departmental (0190)
Program: Debt Service (517)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
DEBT SERVICE (517)				
71-25 Principal - Sales Tax Revenue Bond 2011A	-	535,000	535,000	535,000
71-26 Principal - Sales Tax Refunding Bond 2011B	475,000	-	-	-
71-28 Principal - Taxable Sausalito Note Series 2019	-	-	130,290	149,042
71-29 Principal - Public Works Complex	-	-	-	202,783
72-25 Interest - Sales Tax Revenue Bond 2011A	140,964	154,565	138,638	121,998
72-26 Interest - Sales Tax Refunding Bond 2011B	4,370	-	-	-
72-28 Interest - Taxable Sausalito Note Series 2019	-	-	61,973	47,301
72-29 Interest - Public Works Complex	-	-	-	280,000
Total Debt Service	620,334	689,565	865,901	1,336,124
DIVISION TOTAL	620,334	689,565	865,901	1,336,124

NON-DEPARTMENTAL (EQUIPMENT REPLACEMENT FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Equipment Replacement (302)
Division: Non-Departmental (0190)
Program: Debt Service (517)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
DEBT SERVICE (517)				
73-00 Other Debt Service Cost	1,600	500	-	-
Total Debt Service	1,600	500	-	-
INTERFUND TRANSFERS (581)				
91-01 Transfer To General Fund	-	-	-	150,000
Total Other Uses	-	-	-	150,000
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	1,600	500	-	150,000

NON-DEPARTMENTAL (CAPITAL IMPROVEMENT FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
62.25	New Public Works Department Complex	PW1822	(R)	<u>7,504,425</u>
	Total			<u>7,504,425</u>

Fund: Capital Improvement (305)
Division: Non-Departmental (0190)
Program: Other General Government (519)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
OPERATING EXPENDITURES (519)				
31-00 Professional Services	6	9	-	-
Total Operating Expenses	6	9	-	-
INTERFUND TRANSFERS (581)				
91-04 Transfer to Water & Sewer Fund (401)	-	-	-	-
91-14 Transfer to Stormwater Fund (110)	-	-	-	-
Total Other Uses	-	-	-	-
CAPITAL OUTLAY TOTAL	-	39,357	3,333,333	7,504,425
DIVISION TOTAL	6	39,357	3,333,333	7,504,425

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

POSITION SCHEDULE

Pay Grade	Position	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget
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No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

Account Number	Item	Project Number		Amount
62.25	New Public Works Department Complex	PW1822	(R)	<u>6,230,088</u>
	Total			<u>6,230,088</u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
CAPITAL OUTLAY TOTAL	-	39,357	3,333,334	6,230,088
DIVISION TOTAL	-	39,357	3,333,334	6,230,088

NON-DEPARTMENTAL (LAKE CONCORD PARK DEVELOPMENT FUND)

Fund: Lake Concord Park Development

Division: Non-Departmental

Program: Interfund Transfers

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Lake Concord Park Development (306)
Division: Non-Departmental (0190)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
INTERFUND TRANSFERS (581)				
04-00 Transfer to Water & Sewer Fund (401)	119,161	-	-	-
11-01 Transfer to General Fund (001)	74,100	-	-	-
11-10 Transfer to Stormwater (110)	33,566	-	-	-
11-40 Transfer to Infrastructure Sales Surtax (114)	30,927	-	-	-
Total Other Uses	257,754	-	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	257,754	-	-	-

NON-DEPARTMENTAL (WATER AND SEWER FUND)

Fund: Water and Sewer

Division: Non-Departmental

Program: Water-Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Water and Sewer (401)
Division: Non-Departmental (0190)
Program: Water-Sewer Combination Services (536)
Program: Debt Service (517)
Program: Interfund Transfers (581)
Program: Other Physical Environment (539)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
OPERATING EXPENDITURES (536)				
26-26 OPEB Obligation	27,976	8,977	-	-
31-00 Professional Services - Water/Sewer Comb Svcs	33,452	42,353	50,000	45,000
31-04 Professional Services	4,900	1,950	25,000	25,000
34-05 Contractual Services - Collection Agency	6,054	4,696	8,000	8,000
41-00 Communications	1,462	1,649	4,000	2,000
42-00 Freight & Postage	-	8,480	-	-
45-00 Insurance Premium/Gen Liab/Property/Auto	221,829	152,303	250,000	250,000
45-01 Insurance Deductible/Workers' Comp	2,869	19,195	25,000	25,000
45-02 InsuranceDeductible/Property and Casualty	4,592	4,830	25,000	25,000
46-00 Repairs and Maintenance	70	-	5,000	1,000
46-51 IT Repairs and Maintenance	16,993	21,372	30,000	32,650
48-00 Promotional Activities	-	-	-	-
49-00 Other Current Charges and Obligations	161,871	179,984	175,000	175,000
52-10 IT Operating Supplies	17,950	-	20,000	-
59-00 Bad Debt Expense	52,064	48,028	-	-
Total Operating Expenses	552,082	493,817	617,000	588,650
DEBT SERVICE (517)				
71-06 Principal - SRF - Reclam- Facility/Expansion 2002	-	-	163,295	168,313
71-10 Principal - SRF - Reuse Allowance 2002	-	-	15,695	16,177
71-45 Principal - Utility Refunding Note 2011	-	-	765,541	779,364
71-46 Principal - FDEP - DW590301 Water Quality	-	-	149,513	153,269
71-50 Principal - UT System Note Series 2019	-	-	-	380,000
72-06 Interest - SRF - Reclam- Facility/Expansion 2002	25,101	20,335	16,876	11,858
72-10 Interest - SRF - Reuse Allowance 2002	2,413	1,955	1,622	1,140
72-45 Interest - Utility Refunding Note 2011	52,112	36,361	27,427	9,197
72-46 Interest - FDEP DW590301 Water Quality	61,242	58,115	55,654	51,898
72-48 Interest - SRF GRANT DW590330	-	301	-	-
72-50 Interest - UT System Note Series 2019	-	-	168,750	151,134
73-00 Other Debt Service Cost	1,000	774	-	-
Total Debt Service	141,868	117,841	1,364,373	1,722,350
INTERFUND TRANSFERS (581)				
91-01 Transfer To General Fund (Return Policy)	3,504,359	1,457,873	1,495,367	1,538,953
91-02 Transfer To General Fund (Allocated Overhead)	-	-	2,167,792	2,178,461
91-21 Transfer to Debt Service Fund (201)	-	-	-	187,986
91-35 Transfer To Capital Improvement Fund (305)	-	273,398	-	-
94-02 Transfer To Renewal & Replacement (402)	3,097,895	2,534,500	2,800,760	5,598,896
Total Interfund Transfers	6,602,254	4,265,771	6,463,919	9,504,296

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

OTHER USES (536)

93-00 Interest Expense	231	482	-	-
95-00 Depreciation Expense	1,872,420	2,747,301	-	-
Total Other Uses	1,872,651	2,747,783	-	-

OTHER USES (539)

97-00 Amortization Expense	307,104	316,749	-	-
Total Debt Service	307,104	316,749	-	-

CAPITAL OUTLAY TOTAL

-	-	-	-
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DIVISION TOTAL

9,475,959	7,941,961	8,445,292	11,815,296
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NON-DEPARTMENTAL (RENEWAL/REPLACEMENT FUND)

Fund: Renewal/Replacement
Division: Non-Departmental/Solid Waste
Program: Water-Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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 Combination Services (536)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
OPERATING EXPENDITURES				
31-00 Professional Services	543	550	-	-
Total Other Uses	543	550	-	-
OTHER USES				
95-00 Depreciation Expense	132,489	185,824	-	-
Total Other Uses	132,489	185,824	-	-
INTERFUND TRANSFERS (581)				
91-04 Transfer to Water & Sewer Fund (401)	-	468,334	-	-
Total Interfund Transfers	-	468,334	-	-
CAPITAL OUTLAY TOTAL				
	-	-	-	-
DIVISION TOTAL	133,032	654,708	-	-

NON-DEPARTMENTAL (CAPITAL IMPROVEMENT FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Capital Improvement (403)
Division: Non-Departmental (0190)
Program: Water-Sewer Combination Services (536)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
OPERATING EXPENDITURES (536)				
31-00 Professional Services	4,289	5,153	-	-
Total Operating Expenses	4,289	5,153	-	-
OTHER USES				
95-00 Depreciation Expense	560,548	493,495	-	-
Total Other Uses	560,548	493,495	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	564,837	498,648	-	-

NON-DEPARTMENTAL (CASSELBERRY GOLF CLUB FUND)

Fund: Casselberry Golf Club

Division: Non-Departmental

Program: Water-Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Casselberry Golf Club (405)
Division: Non-Departmental (0190)
Program: Water-Sewer Combination Services (536)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
OTHER USES				
95-00 Depreciation Expense	27,836	29,863	-	-
Total Other Uses	27,836	29,863	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	27,836	29,863	-	-



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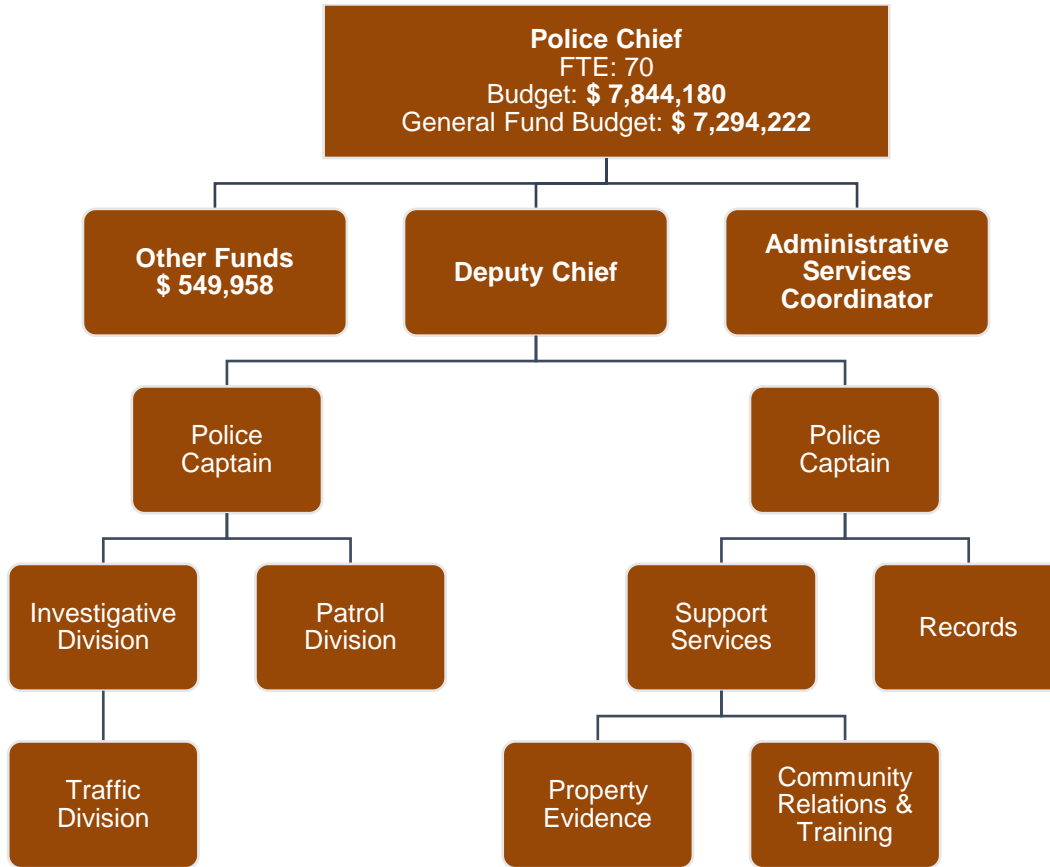
POLICE DEPARTMENT



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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 2021 % Required	FY 2020 % Required	FY 2019 % Achieved	Variance
Police Department:						
Hold Two Safety Awareness Campaigns	Goal #6	Objective 1	100%	100%	100%	-
Attend Community Events	Goal #6	Objective 1	100%	100%	100%	-

* Refer to Fiscal Year 2021 Goals and Objectives P.5-P.8

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND:								
Police	5,807,009	1,110,195	-	377,018	-	7,294,222	70	-
PD EDUCATION FUND:	-	24,310	-	-	-	24,310	-	-
MUNICIPAL IMPACT FEE:	-	-	-	-	-	-	-	-
EQUIP. REPLACEMENT:	-	-	525,648	-	-	525,648	-	-
TOTALS	5,807,009	1,134,505	525,648	377,018	-	7,844,180	70	-

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 - Police Department:

12-06	Decrease due to expiration of COPS Grant.
21-01	Decrease due to expiration of COPS Grant.
22-04	Decrease due to expiration of COPS Grant.
23-04	Decrease due to expiration of COPS Grant.
21↔ to 28-00	Change due to employees utilizing benefits.
44-01	Increase due to capital lease purchase of replacement vehicles- PD fleet.
48-00	Increase to match anticipated expenditures related to recruiting efforts.
52-00	Decrease to match anticipated expenditures.
56-00	Increase due to reassignment of ticket printers from IT to PD.

POLICE (GENERAL FUND)

Fund: General
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
304	Police Chief	1	1	1
217	Deputy Chief*	-	1	1
213	Police Captain	2	2	2
207	Police Commander**	2	-	-
PS	Police Sergeant	7	7	7
PC	Police Corporal***	6	7	7
PO	Police Officer	41	41	41
141	Property and Evidence Supervisor	1	1	1
140	Records Supervisor	1	1	1
137	Police Administrative Services Coordinator	1	1	1
131	Police Crime Analyst	1	1	1
131	Elder and Victim Services Coordinator	1	1	1
126	Community Service Officer	1	2	2
121	Senior Records Clerk	1	1	1
125	Property and Evidence Technician	1	1	1
117	Records Clerk	1	1	1
125	Staff Assistant II	1	1	1
Total		69	70	70
Full-Time		69	70	70
Part-Time		-	-	-
Total FTE's				70

* Position added in FY 2020 Department reorg.

** Position deleted in FY 2020 Department reorg.

*** Additional position added in FY 2020 Department reorg.

CAPITAL OUTLAY SCHEDULE

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

Fund: General
 Division: Police
 Program: Law Enforcement

(001)
 (0610)
 (521)

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

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	118,176	123,548	125,674	129,444
12-01 Regular Salaries and Wages	3,041,878	3,081,182	3,513,188	3,599,573
12-06 Wages/CHP #2017UMWX0150	81,871	125,645	129,071	-
12-↔ Regular Salaries and Wages-Miscellaneous Pays	83,041	65,264	120,997	122,897
14-00 Overtime	162,133	225,870	170,000	170,000
15-↔ Special Pays	60,832	62,531	61,800	57,240
21-00 FICA Taxes	258,040	265,592	305,266	312,055
21-01 FICA/CHP #2017UMWX0150	6,262	9,320	9,970	-
22-01 Retirement Contribution - FRS	80,487	91,039	84,535	89,454
22-02 Retirement Contribution - PFPP	357,821	357,750	362,877	517,503
22-04 Retire/CHP #2017UMWX0150	11,539	16,268	16,682	-
22-05 Retirement Contribution - 401A	27,855	30,576	38,839	36,098
23-00 Health Insurance	447,034	526,382	596,414	629,820
23-01 Disability Insurance	7,546	6,392	9,993	10,240
23-02 Supplemental Pay - Health Insurance Waiver	5,936	6,857	7,200	6,000
23-03 Life Insurance	3,622	1,583	4,145	4,133
23-04 Benefit/CHP #2017UMWX0150	14,513	21,144	20,407	-
24-00 Workers' Compensation	82,972	78,912	71,478	91,550
26-00 Matched Annuity (457 Plan)	15,358	15,919	28,332	27,752
28-00 Gift Cards/Service Awards	3,550	4,550	3,400	3,250
Total Personal Services	4,870,466	5,116,324	5,680,268	5,807,009
OPERATING EXPENSES				
31-00 Professional Services	-	3,798	-	-
34-00 Other Contractual Services	6,334	5,407	2,499	4,699
34-09 Other Contractual Services - Sheriff Dispatch	467,803	415,380	425,800	444,600
40-00 Travel and Per Diem	2,836	6,604	16,313	15,461
40-01 DFC Grant #5H79SPO16585-08	287	-	-	-
41-00 Communications	51,558	55,239	-	-
42-00 Freight and Postage	126	123	400	408
43-00 Utility Services	66,900	71,940	77,781	78,000
44-00 Rentals and Leases	-	-	200	200
44-01 Rentals and Leases - Capital Leases (Principal)	187,584	261,742	275,931	357,281
44-03 Rentals and Leases - Capital Leases (Interest)	3,551	10,917	16,914	19,737
46-00 Repairs and Maintenance	134,307	124,201	156,419	157,245
46-51 IT Repairs and Maintenance	-	-	42,000	46,500
47-00 Printing and Binding	3,149	2,988	2,500	2,550
48-00 Promotional Items	8,313	8,491	10,800	16,050
49-00 Other Current Charges and Obligations	5,512	7,530	6,000	9,200
51-00 Office Supplies	17,856	8,812	16,098	16,470
52-00 Operating Supplies	179,029	207,674	314,405	249,259
54-00 Publications, Subscriptions, & Memberships	2,671	3,932	4,210	4,255
55-00 Training	7,979	7,978	24,638	26,348
56-00 Small Tools and Minor Equipment	85,846	42,583	28,700	38,950
56-14 2018 JAGC DJ-BX-0548	-	10,167	-	-
56-15 JAG 2017-DJ-BX-0746	-	330	-	-
Total Operating Expenses	1,231,641	1,255,836	1,421,608	1,487,213
CAPITAL OUTLAY TOTAL	35,588	10,141	806,199	-
DIVISION TOTAL	6,137,695	6,382,301	7,908,075	7,294,222

POLICE (POLICE EDUCATION FUND)

Fund: Police Education
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Police Education
Division: Police
Program: Law Enforcement

(102)
(0610)
(521)

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

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
OPERATING EXPENSES				
40-00 Travel and Per Diem	7,488	1,464	12,125	12,755
55-00 Training	6,593	5,680	11,360	11,555
Total Operating Expenses	14,081	7,144	23,485	24,310
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	14,081	7,144	23,485	24,310

POLICE (LAW ENFORCEMENT TRUST FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Law Enforcement Trust (104)
Division: Police (0610)
Program: Law Enforcement (521)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
OPERATING EXPENSES				
48-00 Promotional Activities	-	-	-	-
49-00 Other Current Charges	3,982	-	-	-
52-00 Operating Supplies	-	-	-	-
52-10 Software	-	-	-	-
56-00 Small Tools and Minor Equipment	-	-	-	-
82-00 Aid to Private Organizations	10,250	-	-	-
Total Operating Expenses	14,232	-	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	14,232	-	-	-

POLICE (MUNICIPAL IMPACT FEE FUND)

Fund: Municipal Impact Fee

Division: Police

Program: Law Enforcement

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Municipal Impact Fee
Division: Police
Program: Law Enforcement

(116)
(0610)
(521)

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

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
OPERATING EXPENSES				
52-00 Operating Supplies	14,729	-	-	-
56-00 Small Tools and Minor Equipment	28,362	-	-	-
Total Operating Expenses	43,091	-	-	-
CAPITAL OUTLAY TOTAL	81,008	750	-	-
DIVISION TOTAL	124,099	750	-	-

POLICE (TREASURY EQUITY FUND)

Fund: Treasury Equity
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Treasury Equity
Division: Police
Program: Law Enforcement

(121)
(0610)
(521)

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

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
OPERATING EXPENSES				
56-00 Small Tools and Minor Equipment	-	4,911	-	-
Total Operating Expenses	-	4,911	-	-
CAPITAL OUTLAY TOTAL	-	54,157	-	-
DIVISION TOTAL	-	59,068	-	-

POLICE (EQUIPMENT REPLACEMENT FUND)

Fund: Equipment Replacement

Division: Police

Program: Law Enforcement

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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	002102	(R)	<u>525,648</u>
	Total			<u>525,648</u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
CAPITAL OUTLAY TOTAL	419,819	414,028	550,000	525,648
DIVISION TOTAL	419,819	414,028	550,000	525,648



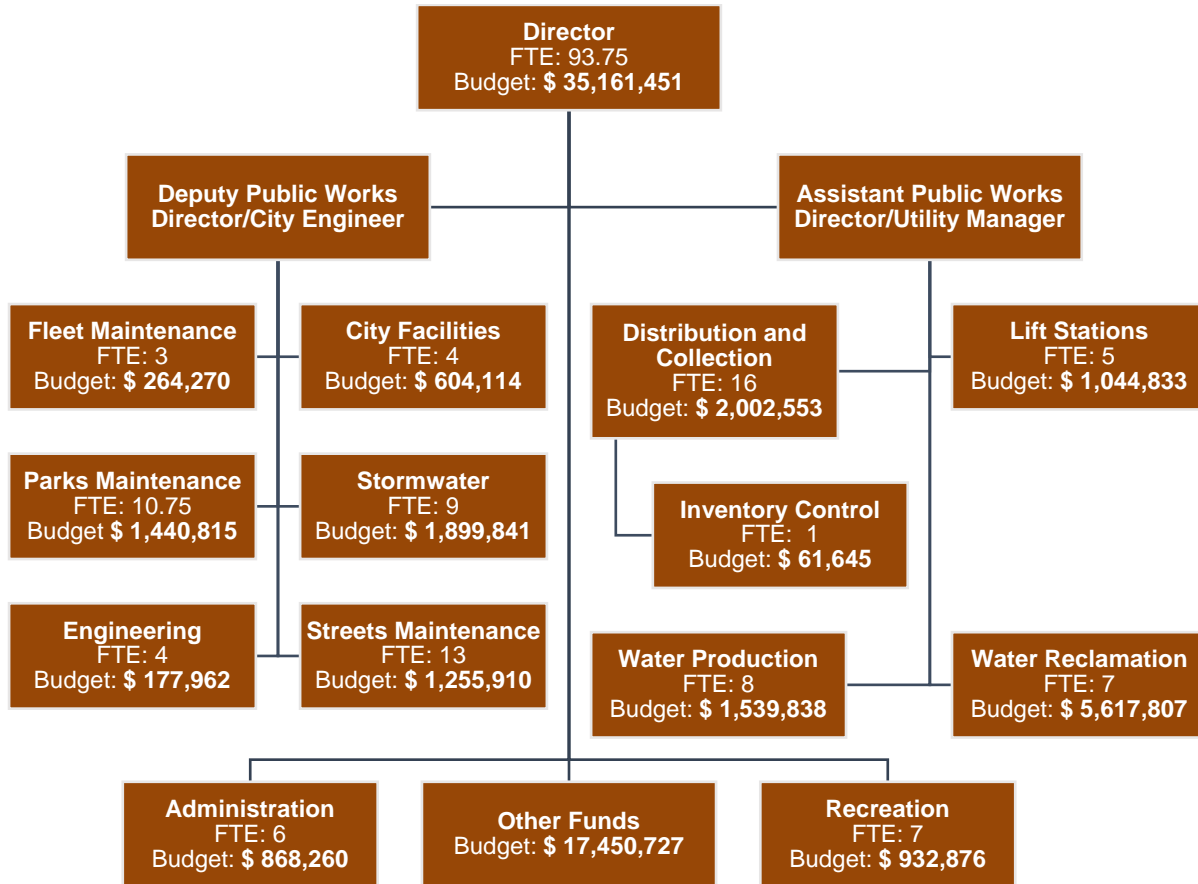
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PUBLIC WORKS DEPARTMENT

PUBLIC WORKS DEPARTMENT

Mark D. Gisclar, Director



Primary Public Works 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 2021 % Required	FY 2020 % Required	FY 2019 % Achieved	Variance
Parks Maintenance:						
Substantially Complete Rectification of at least One Deficiency as Identified in Parks Master Plan	Goal #4	Objective 1	100%	100%	100%	-
Streets Maintenance:						
Complete 60% Design Plans of at least Two Major Transportation Projects that Include Pedestrian Improvements	Goal #6	Objective 2	100%	100%	100%	-
Fleet Maintenance:						
Perform a Minimum of 240 PM's for the Year (Preventative Maintenance Routines)	Goal #2	Objective 4	100%	100%	100%	-
City Facilities:						
Respond to at least 500 Facilities Helpdesk Requests for the Year	Goal #2	Objective 4	100%	100%	100%	-
Stormwater Utility:						
Substantially Complete Construction of One Capital Improvement Project per Stormwater & Lakes Management Master Plan	Goal #6	Objective 4	100%	100%	100%	-
Distribution & Collection:						
Address Capital Improvement Projects	Goal #3	Objective 1	80%	80%	80%	-
Lift Stations:						
Reduction of Sanitary Sewer Overflows	Goal #6	Objective 7	80%	80%	95%	15%↑
Water Reclamation:						
Reduce Potable Water Augmentation to Reclaimed Water	Goal #3	Objective 2	25%	25%	78%	53%↑
Water Production:						
Meet Required Federal, State & Local Regulations	Goal #6	Objective 6	90%	90%	100%	10%↑
Inventory Control:						
Inventory vs G/L Variance	Goal #2	Objective 1	< 10%	< 10%	4.1%	5.9%↓

* Refer to Fiscal Year 2021 Goals and Objectives P.5-P.8

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND:								
Parks Maintenance	541,428	608,899	255,000	35,488	-	1,440,815	10	1
Recreation	626,756	306,120	-	-	-	932,876	7	-
Engineering	146,012	31,950	-	-	-	177,962	4	-
Streets Maintenance	802,176	390,570	-	63,164	-	1,255,910	13	-
Fleet Maintenance	241,330	22,940	-	-	-	264,270	3	-
City Facilities	197,080	407,034	-	-	-	604,114	4	-
LOC OPT GAS TX FUND	-	568,902	-	-	-	568,902	-	-
STRMWTR UTIL FUND	878,047	501,443	400,000	120,351	-	1,899,841	9	-
TREE REPLACEMENT FUND	-	25,000	-	-	-	25,000	-	-
SOLID WASTE FUND	-	1,702,908	-	-	-	1,702,908	-	-
STREET LIGHT FUND	-	479,744	-	-	-	479,744	-	-
EQUIP REPL FUND:								
Parks Maintenance	-	-	42,455	-	-	42,455	-	-
Streets Maintenance	-	-	-	-	-	-	-	-
Stormwater	-	-	16,080	-	-	16,080	-	-
CAPITAL IMPROV. FUND	-	-	2,265,487	-	-	2,265,487	-	-
PARKS MASTER PLAN FUND	-	-	5,465,890	-	-	5,465,890	-	-
WATER AND SEWER FUND:								
Administration	826,630	41,630	-	-	-	868,260	6	-
Distribution & Coll	1,083,337	872,650	-	46,566	-	2,002,553	16	-
Lift Stations	405,225	452,205	-	187,403	-	1,044,833	5	-
Water Reclamation	547,772	5,070,035	-	-	-	5,617,807	7	-
Water Production	604,047	872,750	55,000	8,041	-	1,539,838	8	-
Inventory Control	53,320	8,325	-	-	-	61,645	1	-
RENEWAL/REPLACEMENT FUND:								
Distribution & Coll	-	-	5,599,820	-	-	5,599,820	-	-
Lift Stations	-	-	884,076	-	-	884,076	-	-
Water Reclamation	-	-	65,000	-	-	65,000	-	-
Water Production	-	-	250,000	-	-	250,000	-	-
CAPITAL IMPROVEMENT FUND	-	-	-	-	-	-	-	-
GOLF COURSE FUND	-	5,000	14,500	65,865	-	85,365	-	-
TOTALS	6,953,160	12,368,105	15,313,308	526,878	-	35,161,451	93	1

Narrative for Additional New (AN) Capital Outlay Items:

General Fund - Parks Maintenance

Wheel Park - Phase 1 - (\$287,623)

Wheel Park - Phase 2 - (\$302,915)

Stormwater Utility Fund - Stormwater

Four Wheeler - (\$16,080)

Water and Sewer Fund - Water Production

Casselton Water Tower Lighting - (\$55,000)

Casselberry Golf Course Fund - Parks Maintenance

Commercial Air Fryer - (7,000)

Equipment Lift - (\$7,500)

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

General Fund - Parks Maintenance

- 31-00 Decrease to match anticipated expenditures.
- 44-01 Decrease due to payoff of 2 service trucks and 1 field aerator.
- 46-00 Increase due to new landscaping contract fees, decking replacement at Lake Hodge Park and the Marigold Trailhead.
- 56-00 Increase due to anticipated purchase of replacement park benches, water fountains, and other small tools and minor equipment.

General Fund - Recreation

- 43-00 Decrease to match anticipated expenditures.
- 44-00 Increase due to stage, lighting, and facility rental fees for events and concerts.
- 47-06 Decrease to match anticipated expenditures.
- 52-00 Decrease to match anticipated expenditures.

General Fund - Engineering

- 12-01 Increase due to one new position and anticipated salary increases.
- 23-04 Increase to match anticipated expenditures.
- 31-00 Decrease to match anticipated expenditures.

General Fund - Streets Maintenance

- 24-00 Increase due to employees utilizing benefit.
- 44-01 Decrease due to payoff of three vehicles and one chipper.
- 52-00 Decrease to match anticipated expenditures.
- 53-01 Decrease to match anticipated expenditures.
- 56-00 Decrease to match anticipated expenditures.
- 57-00 Decrease to match anticipated expenditures which includes tipping fees for C&D disposal.

General Fund - Fleet Maintenance

- 44-01 Decrease due to payoff of service truck.

General Fund - City Facilities

- 44-01 Decrease due to payoff of chiller plant.
- 46-00 Decrease to match anticipated expenditures.

Local Option Gas Tax Fund - Engineering

- 46-00 Decrease due to the agreement between Seminole County and FDOT for Traffic Signal Maintenance.

Stormwater Utility Fund - Stormwater

- 24-00 Increase due to employees utilizing benefit.
- 31-00 Increase due to Quarterly Lake Quality Sampling as per the SWMP.
- 43-00 Increase to match anticipated expenditures.
- 44-01 Decrease to reflect actual principal payments.
- 46-00 Increase to match anticipated expenditures.

Tree Replacement Fund - Streets Maintenance

- 46-15 Increase due to Adopt-A-Tree program.

Street Light Fund - Street Light

- 43-00 Decrease to match anticipated expenditures and includes increase in fuel/energy costs related to the Casselton Dr. Improvements Project.
- 44-00 Increase due to lease of new lighting fixtures on Casselton Dr.

Water and Sewer Fund - Administration

31-00 Decrease to match anticipated expenditures.
56-00 Increase due to the purchase of office furniture.

Water and Sewer Fund - Distribution & Collection

43-02 Decrease to match anticipated expenses.
44-01 Decrease to reflect actual principal payments.
46-00 Increase due to Seminole County overlay requirement for road repairs.
46-03 Decrease to match anticipated expenses.
52-01 Decrease to match anticipated expenses.
52-02 Decrease to match anticipated expenses.
52-03 Decrease to match anticipated expenses.

Water and Sewer Fund - Lift Station

43-02 Decrease to match anticipated expenses.
44-03 Decrease to reflect actual interest payment.
52-04 Increase due to the purchase of fuel for generators.
56-00 Increase due to pump replacements.

Water and Sewer Fund - Water Reclamation

34-03 Increase due to anticipated capital and O&M charges for Iron Bridge.
34-04 Increase due to increase in SSNOCWTA fees.
46-00 Decrease to match anticipated expenditures and includes painting and sealing of ground storage tanks and headworks and draining and cleaning Plant #1.
49-03 Increase due to Oil & Grease Incentive Program.

Water and Sewer Fund - Water Production

34-00 Increase due to additional lab fees for Lead and Copper sampling and Triennials.
44-01 Decrease due to payoff of diesel fuel tank.
46-00 Increase due to Roof Replacement expenses for SWTP.

Casselberry Golf Club Fund - Parks Maintenance

44-01 Increase to reflect actual principal payments.
44-03 Increase to reflect actual interest payments.
56-00 Increase due to Hitting Mats for GC driving range.

PARKS MAINTENANCE (GENERAL FUND)

Fund: General

Division: Parks Maintenance

Program: Parks & Recreation

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
202	Parks & Facilities Supervisor	1	-	-
202	Parks & Facilities Superintendent	-	1	1
121/125	Irrigation Technician/ Irrigation Technician II	3	3	3
130	Lead Parks Maintenance Technician	-	1	1
112/118	Parks Maintenance Worker/Technician	6	5	5
109	Parks Maintenance Worker (PT)	1	1	1
Total		11	11	11
Full-Time		10	10	10
Part-Time		1	1	1
Total FTE's				10.75

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63.24	Lake Hodge Park Decking Replacement	002101	(R)	40,000
63.24	Marigold Trailhead Decking Replacement	002101	(R)	145,000
67.35	Lake Hodge Park Playground Equipment Replacement	002101	(R)	70,000
Total				255,000

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

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

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	336,752	335,321	360,583	382,951
14-00 Overtime	5,300	2,589	10,000	10,000
21-00 FICA Taxes	26,465	26,271	28,350	30,061
22-01 Retirement Contribution - State Plan (FRS)	2,865	2,992	3,170	3,361
22-05 Retirement Contribution - (401A)	30,632	30,195	33,316	35,327
23-00 Health Insurance	46,917	50,898	49,701	52,485
23-01 Disability Insurance	835	665	990	1,052
23-02 Supplemental Pay - Health Insurance Waiver	4,529	4,846	5,400	5,400
23-03 Life Insurance	387	172	451	477
24-00 Workers' Compensation	5,607	5,381	7,557	9,728
25-00 Unemployment Compensation	(825)	-	-	-
26-00 Matched Annuity (457 Plan)	8,233	7,379	9,102	10,111
28-00 Gift Cards/Service Awards	600	900	475	475
Total Personal Services	468,297	467,609	509,095	541,428
OPERATING EXPENSES				
31-00 Professional Services	4,800	240,295	75,000	-
34-00 Other Contractual Services	4,821	3,206	20,860	20,860
40-00 Travel and Per Diem	-	-	2,000	2,000
41-00 Communications	1,928	2,381	-	-
43-00 Utility Services	140,299	150,082	150,000	150,000
44-00 Rentals and Leases	1,160	1,179	2,000	2,000
44-01 Rentals and Leases - Capital Leases (Principal)	56,650	61,098	41,514	34,739
44-03 Rentals and Leases - Capital Leases (Interest)	1,301	1,595	1,243	749
46-00 Repairs and Maintenance	296,291	228,543	250,650	357,939
47-00 Printing and Binding	-	199	-	-
48-00 Promotional Activities	2,955	2,080	4,500	4,500
49-00 Other Current Charges and Obligations	157	494	500	500
51-00 Office Supplies	171	243	250	250
52-00 Operating Supplies	27,646	30,820	28,350	28,350
54-00 Publications, Subscriptions, & Memberships	350	34	1,500	1,500
55-00 Training	1,160	405	2,000	2,000
56-00 Small Tools and Minor Equipment	8,785	11,109	32,000	39,000
Total Operating Expenses	548,474	733,761	612,367	644,387
CAPITAL OUTLAY TOTAL	17,461	767,354	265,000	255,000
DIVISION TOTAL	1,034,232	1,968,724	1,386,462	1,440,815

RECREATION (GENERAL FUND)

Fund: General

Division: Recreation

Program: Parks & Recreation

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
206	Recreation Manager	1	1	1
204	Recreation Programs & Events Supervisor	1	1	1
125	Staff Assistant II	1	1	1
137	Arts and Marketing Coordinator	1	1	1
125/131	Recreation Specialist / Recreation Programs Coordinator	2	2	2
112	Office Assistant	1	1	1
	Total	<u>7</u>	<u>7</u>	<u>7</u>
	Full-Time	7	7	7
	Part-Time	-	-	-
	Total FTE's			7

CAPITAL OUTLAY SCHEDULE

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

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

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

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	320,435	349,723	364,545	384,090
12-↔ Regular Salaries and Wages-Miscellaneous Pays	684	1,797	2,160	3,104
13-00 Other Salaries and Wages	62,376	71,567	70,000	70,000
14-00 Overtime	14,510	15,379	3,000	3,000
21-00 FICA Taxes	28,897	31,695	33,637	35,205
22-01 Retirement Contribution - State Plan (FRS)	6,476	7,110	7,307	7,526
22-05 Retirement Contribution - (401A)	25,423	28,130	35,128	36,824
23-00 Health Insurance	64,644	76,387	69,582	73,479
23-01 Disability Insurance	938	733	1,001	1,055
23-03 Life Insurance	349	165	404	422
24-00 Workers' Compensation	5,039	4,827	7,640	9,757
26-00 Matched Annuity (457 Plan)	1,584	2,038	3,355	1,944
28-00 Gift Cards/Service Awards	350	350	350	350
Total Personal Services	531,705	589,901	598,109	626,756
OPERATING EXPENSES				
31-00 Professional Services	-	75	-	-
31-06 Professional Services/Culture and Recreation	5,877	6,029	9,000	12,000
34-00 Other Contractual Services	39,400	49,251	75,000	73,000
34-07 Other Contractual - Class Programs	4,380	4,430	7,000	10,000
40-00 Travel and Per Diem	675	-	500	500
41-00 Communications	1,350	1,357	-	-
42-00 Freight & Postage	130	28	300	300
43-00 Utility Services	20,144	21,669	30,000	25,000
44-00 Rentals and Leases	38,539	45,750	39,000	47,000
46-00 Repairs and Maintenance	24,798	6,390	18,600	16,000
46-51 IT Repairs and Maintenance	-	-	9,000	9,000
47-06 Printing and Binding/Culture and Recreation	8,865	5,588	24,000	18,000
48-00 Promotional Activities	29,684	46,584	35,000	35,000
49-00 Other Current Charges and Obligations	3,713	8,048	3,400	7,400
51-00 Office Supplies	5,192	3,920	6,000	4,000
52-00 Operating Supplies	32,422	30,712	45,500	40,000
54-00 Publications, Subscriptions, & Memberships	1,054	976	1,000	920
55-00 Training	3,208	420	3,150	3,000
56-00 Small Tools and Minor Equipment	4,228	4,673	6,700	5,000
58-00 Art Purchases	-	-	-	-
Total Operating Expenses	223,659	235,900	313,150	306,120
CAPITAL OUTLAY TOTAL	407,959	-	-	-
DIVISION TOTAL	1,163,323	825,801	911,259	932,876

ENGINEERING (GENERAL FUND)

Fund: General

Division: Engineering

Program: Other Physical Environment

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
209	Assistant City Engineer	1	1	1
143	Construction & Permitting Manager	1	1	1
206	Healthy Community Manager*	-	-	1
132	Construction Inspector	1	1	1
	Total	3	3	4
	Full-Time	3	3	4
	Part-Time	-	-	-
	Total FTE's			4

* Position added in FY 2021 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 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	59,535	60,500	69,728	110,277
12-↔ Regular Salaries and Wages-Miscellaneous Pays	141	-	-	-
14-00 Overtime	219	493	-	-
21-00 FICA Taxes	4,500	4,640	5,334	8,436
22-05 Retirement Contribution - (401A)	5,990	6,099	6,973	11,028
23-00 Health Insurance	5,382	8,866	9,940	12,247
23-01 Disability Insurance	123	100	191	303
23-02 Supplemental Pay - Health Insurance Waiver	33	21	-	1,200
23-03 Life Insurance	51	24	66	117
24-00 Workers' Compensation	146	144	66	124
26-00 Matched Annuity (457 Plan)	-	1,679	2,141	2,205
28-00 Gift Cards/Service Awards	150	100	50	75
Total Personal Services	76,270	82,666	94,489	146,012
OPERATING EXPENSES				
31-00 Professional Services	54,608	46,111	37,500	7,500
31-02 Design Services	33,060	16,531	-	-
34-01 Sausalito Wall	-	58,167	-	-
40-00 Travel and Per Diem	755	1,076	2,500	3,000
41-00 Communications	1,077	1,211	-	-
42-00 Freight & Postage	49	-	1,000	1,000
46-00 Repairs and Maintenance	640	134	1,500	1,500
47-00 Printing and Binding	64	111	2,500	2,500
49-00 Other Current Charges	222	991	1,000	1,250
51-00 Office Supplies	269	392	1,000	1,000
52-00 Operating Supplies	1,269	2,272	4,000	4,000
54-00 Publications, Subscriptions & Memberships	220	160	1,500	1,500
55-00 Training	2,110	2,130	3,200	3,700
56-00 Small Tools and Minor Equipment	110	141	2,000	5,000
Total Operating Expenses	94,453	129,427	57,700	31,950
CAPITAL OUTLAY TOTAL	15,450	-	-	-
DIVISION TOTAL	186,173	212,093	152,189	177,962

STREETS MAINTENANCE (GENERAL FUND)

Fund: General

Division: Streets Maintenance

Program: Road & Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
209	Public Works Maintenance Manager	1	1	1
201	Streets & Stormwater Superintendent	1	1	1
130	Streets Lead Technician	2	-	-
130	Lead Streets Technician	-	2	2
125	Staff Assistant II	1	1	1
121/125	Traffic Sign Specialist I/II*	1	1	2
114/118	Streets Maintenance Worker/Technician**	7	7	6
Total		13	13	13
Full-Time		13	13	13
Part-Time		-	-	-
Total FTE's				13

* One position added in FY 2021 budget.

** One position deleted in FY 2021 budget.

CAPITAL OUTLAY SCHEDULE

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

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

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

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	414,754	433,259	502,315	520,389
12-↔ Regular Salaries and Wages-Miscellaneous Pays	15,894	12,497	15,740	15,802
14-00 Overtime	4,634	3,719	5,000	5,000
21-00 FICA Taxes	32,322	32,891	40,014	41,401
22-01 Retirement Contribution - State Plan (FRS)	3,627	4,081	4,012	4,132
22-05 Retirement Contribution - (401A)	39,006	40,043	47,395	49,060
23-00 Health Insurance	69,332	97,564	121,768	118,091
23-01 Disability Insurance	857	744	1,379	1,429
23-02 Supplemental Pay - Health Insurance Waiver	1,800	847	600	1,800
23-03 Life Insurance	494	228	626	642
24-00 Workers' Compensation	29,619	28,786	23,853	31,651
26-00 Matched Annuity (457 Plan)	8,337	8,717	11,040	12,141
28-00 Gift Cards/Service Awards	750	600	638	638
Total Personal Services	621,426	663,976	774,380	802,176
OPERATING EXPENSES				
31-00 Professional Services	13,350	-	-	-
34-00 Other Contractual Services	5,847	6,441	9,050	10,550
40-00 Travel and Per Diem	481	101	2,500	2,500
41-00 Communications	564	532	-	-
42-00 Freight & Postage	123	-	1,000	1,000
43-00 Utility Services	8,800	9,060	9,000	9,000
44-00 Rentals and Leases	77	-	4,000	4,000
44-01 Rentals and Leases - Capital Leases (Principal)	101,944	109,616	123,775	58,693
44-03 Rentals and Leases - Capital Leases (Interest)	3,825	3,732	2,444	4,471
46-00 Repairs and Maintenance	59,101	49,056	42,000	42,000
46-16 Repairs and Maintenance - 17/92-SR436 Maint	137,121	168,600	204,000	203,760
49-00 Other Current Charges	1,087	265	200	200
51-00 Office Supplies	414	762	2,500	2,500
52-00 Operating Supplies	56,025	40,692	87,000	77,000
52-10 Software	13,750	-	-	-
53-00 Road Material and Supplies	-	-	5,000	5,000
53-01 Traffic Signage and Striping	37,066	60,473	17,500	7,500
54-00 Publications, Subscriptions, & Memberships	535	496	660	660
55-00 Training	5,175	1,412	8,500	8,500
56-00 Small Tools and Minor Equipment	6,354	5,761	18,500	6,400
57-00 Construction Material Disposal	21,748	13,615	35,000	10,000
Total Operating Expenses	473,387	470,614	572,629	453,734
CAPITAL OUTLAY TOTAL	5,115	7,025	-	-
DIVISION TOTAL	1,099,928	1,141,615	1,347,009	1,255,910

FLEET MAINTENANCE (GENERAL FUND)

Fund: General

Division: Fleet Maintenance

Program: Road & Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
129/135	Fleet Technician I/Fleet Technician II	3	3	3
	Total	3	3	3
	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.		-
	Total		-

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	106,585	147,336	150,744	156,041
12-↔ Regular Salaries and Wages-Miscellaneous Pays	11,010	12,880	11,966	12,040
14-00 Overtime	4,979	4,079	3,500	3,500
21-00 FICA Taxes	8,903	11,968	12,715	13,126
22-05 Retirement Contribution - (401A)	12,257	16,430	16,424	16,954
23-00 Health Insurance	23,141	33,746	29,821	31,491
23-01 Disability Insurance	275	238	414	429
23-03 Life Insurance	131	79	188	190
24-00 Workers' Compensation	2,538	2,473	1,784	2,888
26-00 Matched Annuity (457 Plan)	4,109	4,264	4,390	4,521
28-00 Gift Cards/Service Awards	300	150	150	150
Total Personal Services	174,228	233,643	232,096	241,330
OPERATING EXPENSES				
34-00 Other Contractual Services	2,698	3,152	3,000	3,000
40-00 Travel and Per Diem	-	2	1,000	1,000
41-00 Communications	19	20	-	-
44-01 Rentals and Leases - Capital Leases (Principal)	22,864	21,807	22,329	-
44-03 Rentals and Leases - Capital Leases (Interest)	-	1,057	536	-
46-00 Repairs and Maintenance	2,459	3,515	4,700	4,700
49-00 Other Current Charges	117	123	-	-
52-00 Operating Supplies	6,477	8,152	7,790	7,790
54-00 Publications, Subscriptions, & Memberships	25	-	100	100
55-00 Training	341	370	1,250	1,250
56-00 Small Tools and Minor Equipment	4,330	2,059	2,100	4,100
57-00 Construction Material Disposal	454	85	1,000	1,000
Total Operating Expenses	39,784	40,342	43,805	22,940
CAPITAL OUTLAY TOTAL	22,235	-	-	-
DIVISION TOTAL	236,247	273,985	275,901	264,270

CITY FACILITIES (GENERAL FUND)

Fund: General

Division: City Facilities

Program: Other General Government

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
120/125	Facilities Maintenance Technician/II	1	1	1
112	Facilities Custodian	2	3	3
Total		3	4	4
	Full-Time	3	4	4
	Part-Time	-	-	-
Total FTE's				4

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	79,725	83,531	122,045	123,609
12-↔ Regular Salaries and Wages-Miscellaneous Pays	1,099	1,129	1,257	720
14-00 Overtime	6,464	2,573	1,000	1,000
21-00 FICA Taxes	6,563	5,977	9,509	9,588
22-05 Retirement Contribution - (401A)	8,729	8,723	12,304	12,461
23-00 Health Insurance	15,918	32,254	39,761	41,988
23-01 Disability Insurance	143	184	335	339
23-02 Supplemental Pay - Health Insurance Waiver	1,150	-	-	-
23-03 Life Insurance	104	49	163	165
24-00 Workers' Compensation	1,519	1,439	2,558	3,140
26-00 Matched Annuity (457 Plan)	2,018	2,268	2,231	3,870
28-00 Gift Cards/Service Awards	150	150	200	200
Total Personal Services	123,582	138,277	191,363	197,080
OPERATING EXPENSES				
31-00 Professional Services	-	-	2,500	2,500
34-00 Other Contractual Services	1,375	5,106	9,795	4,800
40-00 Travel and Per Diem	17	-	500	500
41-00 Communication	399	508	-	-
42-00 Freight & Postage	-	-	500	500
43-00 Utility Services	69,255	72,630	82,000	82,000
44-00 Rentals and Leases	-	795	5,000	5,000
44-01 Rentals and Leases - Capital Leases (Principal)	62,122	63,772	48,658	-
44-03 Rentals and Leases - Capital Leases (Interest)	4,761	3,111	1,415	-
46-00 Repairs and Maintenance	71,523	139,363	333,597	262,734
47-00 Printing and Binding	32	-	-	-
49-00 Other Current Charges	75	75	-	-
51-00 Office Supplies	986	171	-	-
52-00 Operating Supplies	5,525	9,621	12,000	12,000
52.01 Janitorial Supplies	20,147	18,875	18,000	20,000
54-00 Publications, Subscriptions & Memberships	-	-	1,000	1,000
55-00 Training	980	-	1,000	1,000
56-00 Small Tools and Minor Equipment	1,446	11,052	15,000	15,000
Total Operating Expenses	238,643	325,079	530,965	407,034
CAPITAL OUTLAY TOTAL	-	62,071	-	-
DIVISION TOTAL	362,225	525,427	722,328	604,114

PARKS MAINTENANCE (PARKS AND RECREATION IMPACT FEES FUND)

Fund: Parks and Recreation Impact Fees

Division: Parks Maintenance

Program: Interfund Transfers

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Parks and Recreation Impact Fees (103)
Division: Parks Maintenance (0410)
Program: Interfund Transfers (581)

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

<u>Division/Detail</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
CAPITAL OUTLAY TOTAL	6,554	-	-	-
DIVISION TOTAL	<u>6,554</u>	<u>-</u>	<u>-</u>	<u>-</u>

ENGINEERING (LOCAL OPTION GAS TAX FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Local Option Gas Tax (109)
Division: Engineering (0710)
Program: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
OPERATING EXPENSES				
31-00 Professional Services	-	5,991	-	-
34-00 Other Contractual Services	-	-	55,191	56,626
43-00 Utility Services	261,662	209,020	210,000	210,000
46-00 Repairs and Maintenance	199,178	158,070	253,000	223,828
53-00 Road Material and Supplies	24,260	19,948	43,076	44,196
53-01 Traffic Signage and Striping	8,604	33,944	33,384	34,252
Total Operating Expenses	493,704	426,973	594,651	568,902
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	493,704	426,973	594,651	568,902

STORMWATER (STORMWATER UTILITY FUND)

Fund: Stormwater Utility

Division: Stormwater

Program: Stormwater Management

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
217	Deputy Public Works Director/City Engineer	1	1	1
205	Natural Resources Officer	1	1	1
130	Stormwater Lead Technician	1	-	-
130	Lead Stormwater Technician	-	1	1
130	Lake Management Technician	2	2	2
121	Stormwater Heavy Equipment Operator	1	1	1
114/118	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	Storm Pipe Rehabilitation (FY 2021)	PW2101 (R)	400,000
Total			400,000

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	424,959	504,656	577,990	589,512
12-↔ Regular Salaries and Wages-Miscellaneous Pays	14,419	18,186	14,550	14,649
14-00 Overtime	3,556	3,729	3,000	3,000
21-00 FICA Taxes	33,403	39,327	45,559	46,448
22-01 Retirement Contribution - State Plan (FRS)	3,627	4,081	4,012	4,132
22-05 Retirement Contribution - (401A)	39,771	47,483	54,563	55,573
23-00 Health Insurance	52,731	81,818	106,857	109,344
23-01 Disability Insurance	888	903	1,587	1,619
23-02 Supplemental Pay - Health Insurance Waiver	383	21	-	-
23-03 Life Insurance	425	222	618	621
24-00 Workers' Compensation	33,591	32,847	27,447	35,855
26-00 Matched Annuity (457 Plan)	8,731	10,961	13,548	16,757
28-00 Gift Cards/Service Awards	350	350	537	537
Total Personal Services	616,834	744,584	850,268	878,047
OPERATING EXPENSES				
31-00 Professional Services	34,608	64,108	40,000	53,000
34-00 Other Contractual Services	47,323	107,089	122,319	116,539
40-00 Travel and Per Diem	3,644	3,181	7,500	7,500
41-00 Communications	1,903	2,737	-	-
42-00 Freight & Postage	-	162	1,300	1,300
43-00 Utility Services	36,062	41,652	45,000	50,000
44-00 Rentals and Leases	-	-	7,500	7,500
44-01 Rentals and Leases - Capital Leases (Principal)	49,756	51,239	138,075	112,321
44-03 Rentals and Leases - Capital Leases (Interest)	7,869	6,386	4,859	8,030
46-00 Repairs and Maintenance	72,257	78,602	66,500	78,000
46-51 IT Repairs and Maintenance	-	-	2,000	2,000
47-00 Printing and Binding	64	1,638	900	1,900
48-00 Promotional Activities	5,016	5,088	11,150	7,250
49-00 Other Current Charges and Obligations	2,048	2,371	2,800	3,309
51-00 Office Supplies	500	568	700	700
52-00 Operating Supplies	98,958	105,529	152,885	154,165
54-00 Publications, Subscriptions, & Memberships	1,287	1,858	2,035	2,350
55-00 Training	2,726	4,202	6,100	6,600
56-00 Small Tools and Minor Equipment	2,314	5,823	5,100	9,330
Total Operating Expenses	366,335	482,233	616,723	621,794
CAPITAL OUTLAY TOTAL	1,085,056	1,593,780	641,000	400,000
DIVISION TOTAL	2,068,225	2,820,597	2,107,991	1,899,841

PARKS MAINTENANCE (INFRASTRUCTURE SALES SURTAX FUND)

Fund: Infrastructure Sales Surtax Fund

Division: Parks Maintenance

Program: Parks & Recreation

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Parks Maintenance (0410)
Program: Parks & Recreation (572)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
CAPITAL OUTLAY TOTAL	81,802	-	-	-
DIVISION TOTAL	81,802	-	-	-

Infrastructure surtax expired 12/11 and was reinstated by voter approval effective 1/1/15.

ENGINEERING (INFRASTRUCTURE SALES SURTAX FUND)

Fund: Infrastructure Sales Surtax Fund

Division: Engineering

Program: Road & Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Engineering (0710)
Program: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
OPERATING EXPENSES (541)				
31-00 Professional Services	-	-	1,500,000	-
Total Operating Expenses	-	-	1,500,000	-
CAPITAL OUTLAY TOTAL	936,967	2,019,493	391,230	-
DIVISION TOTAL	936,967	2,019,493	1,891,230	-

Infrastructure surtax expired 12/11 and was reinstated by voter approval effective 1/1/15.

STREETS MAINTENANCE (TREE REPLACEMENT FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Tree Replacement Fund (115)
Division: Streets Maintenance (0720)
Program: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
OPERATING EXPENSES (541)				
46-15 Tree Replacement	-	3,880	-	-
46-18 Adopt-A-Tree Program	-	-	-	25,000
Total Operating Expenses	-	3,880	-	25,000
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	-	3,880	-	25,000

ENGINEERING (SUMMERSET WALL FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Summerset Wall Fund (117)
Division: Engineering (0710)
Program: Other Physical Environment (539)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
OPERATING EXPENSES (541)				
46-00 Repairs and Maintenance	-	10,325	-	-
Total Operating Expenses	-	10,325	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	-	10,325	-	-

SOLID WASTE (SOLID WASTE FUND)

Fund: Solid Waste

Division: Solid Waste

Program: Garbage Solid Waste-Control Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Solid Waste (118)
Division: Solid Waste (0730)
Program: Garbage Solid Waste-Control Services (534)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
OPERATING EXPENSES				
31-00 Professional Services	725	995	800	850
34-00 Other Contractual Services	1,592,215	1,643,886	1,740,000	1,702,058
47-00 Printing and Binding	430	-	-	-
Total Operating Expenses	1,593,370	1,644,881	1,740,800	1,702,908
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	1,593,370	1,644,881	1,740,800	1,702,908

ENGINEERING (STREET LIGHT FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Street Light (120)
Division: Engineering (0710)
Program: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
OPERATING EXPENSES				
31-00 Professional Services	-	-	-	-
42-00 Freight & Postage	427	-	1,000	100
43-00 Utility Services	63,849	70,052	85,000	72,684
44-00 Rentals and Leases	422,481	442,494	300,000	331,960
46-00 Repairs and Maintenance	7,167	6,034	60,000	60,000
47-00 Printing and Binding	-	-	300	-
49-00 Other Current Charges and Obligations*	(137,732)	(115,312)	15,000	15,000
Total Operating Expenses	356,192	403,268	461,300	479,744
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	356,192	403,268	461,300	479,744

* Credit Balance for actual expenditures in FY 2018 & FY 2019 were due to credits from Duke Energy for LED conversion.

PARKS MAINTENANCE (EQUIPMENT REPLACEMENT FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67.22	Four Wheeler	002102	(R)	16,080
67.22	1/2 Ton Pickup Truck	002102	(R)	<u>26,375</u>
	Total			<u>42,455</u>

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

(302)
(0410)
(572)

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

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
CAPITAL OUTLAY TOTAL	56,202	548	32,000	42,455
DIVISION TOTAL	56,202	548	32,000	42,455

STREETS MAINTENANCE (EQUIPMENT REPLACEMENT FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
CAPITAL OUTLAY TOTAL	82,636	43,437	232,000	-
DIVISION TOTAL	82,636	43,437	232,000	-

FLEET MAINTENANCE (EQUIPMENT REPLACEMENT FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Equipment Replacement (302)
Division: Fleet Maintenance (0721)
Program: Road & Street Facilities (541)

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

<u>Division/Detail</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
CAPITAL OUTLAY TOTAL	59,901	2,134	-	-
DIVISION TOTAL	<u>59,901</u>	<u>2,134</u>	-	-

STORMWATER (EQUIPMENT REPLACEMENT FUND)

Fund: Equipment Replacement
Division: Stormwater
Program: Stormwater Management

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67.22	Four Wheeler	002102	(AN)	<u>16,080</u>
	Total			<u>16,080</u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
CAPITAL OUTLAY TOTAL	-	-	400,000	16,080
DIVISION TOTAL	-	-	400,000	16,080

ENGINEERING (CAPITAL IMPROVEMENT FUND)

Fund: Capital Improvement
Division: Engineering
Program: Road & Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Capital Improvement (305)
Division: Engineering (0710)
Program: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
OPERATING EXPENSES				
31.00 Professional Services	851	-	-	-
Total Operating Expenses	851	-	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	851	-	-	-

STORMWATER (CAPITAL IMPROVEMENT FUND)

Fund: Capital Improvement
Division: Stormwater
Program: Stormwater Management

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
62.25	New Public Works Department Complex	PW1822	(R)	<u>2,265,487</u>
	Total			<u>2,265,487</u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
OPERATING EXPENSES				
31.00 Professional Services	-	-	-	-
Total Operating Expenses	-	-	-	-
 CAPITAL OUTLAY TOTAL	-	39,357	3,333,333	2,265,487
 DIVISION TOTAL	-	39,357	3,333,333	2,265,487

STREETS & FLEET MAINTENANCE (LAKE CONCORD PARK DEVELOPMENT FUND)

Fund: Lake Concord Park Development
Division: Streets & Fleet Maintenance
Program: Road and Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Lake Concord Park Development (306)
Division: Streets & Fleet Maintenance (0720)
Program: Road and Street Facilities (541)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
CAPITAL OUTLAY TOTAL	32,783	-	-	-
DIVISION TOTAL	<u>32,783</u>	-	-	-

STORMWATER (LAKE CONCORD PARK DEVELOPMENT FUND)

Fund: Lake Concord Park Development

Division: Stormwater

Program: Other Physical Environment

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Lake Concord Park Development (306)
Division: Stormwater (0740)
Program: Other Physical Environment (539)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
CAPITAL OUTLAY TOTAL	11,830	-	-	-
DIVISION TOTAL	<u>11,830</u>	-	-	-

DISTRIBUTION & COLLECTION (LAKE CONCORD PARK DEVELOPMENT FUND)

Fund: Lake Concord Park Development
Division: Distribution & Collection
Program: Water-Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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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: Lake Concord Park Development (306)
Division: Distribution & Collection (0751)
Program: Water-Sewer Combination Services (536)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
CAPITAL OUTLAY TOTAL	26,170	-	-	-
DIVISION TOTAL	<u>26,170</u>	-	-	-

PARKS MAINTENANCE (PARKS MASTER PLAN FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63.24	"Wheel Park" - Phase 1	PW2001	(AN)	287,623
63.24	"Wheel Park" - Phase 2	PW2102	(AN)	302,915
62.27	Secret Lake Park Improvements	PW1907	(R)	872,676
63.25	Secret Lake Park Improvements - Construction & CEI/ Design	PW1907	(R)	2,436,988
63.41	Secret Lake Park Improvements	PW1907	(R)	29,767
67.36	Secret Lake Park Improvements	PW1907	(R)	285,327
63.24	Wirz Park Improvements	PW2109	(R)	376,303
63.24	Dew Drop Park Improvements	PW2110	(R)	338,357
62.25	Lake Concord Park - Art House Expansion	PW2111	(R)	351,534
63.24	Sunnytown Park Improvements	PW2112	(R)	184,400
	Total			<u>5,465,890</u>

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

(307)
(0410)
(572)

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

<u>Division/Detail</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
CAPITAL OUTLAY TOTAL	-	-	-	5,465,890
DIVISION TOTAL	-	-	-	5,465,890

INVENTORY CONTROL (WATER AND SEWER FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
120	Inventory Control Specialist	1	1	1
Total		1	1	1
	Full-Time	1	1	1
	Part-Time	-	-	-
Total FTE's				1

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	22,727	18,860	37,591	35,061
12-↔ Regular Salaries and Wages-Miscellaneous Pays	-	-	-	701
14-00 Overtime	-	-	500	500
16-↔ Comp Absences	(2,181)	(979)	-	-
21-00 FICA Taxes	1,505	1,225	2,914	2,774
22-05 Retirement Contribution - (401A)	2,273	1,886	3,809	3,556
23-00 Health Insurance	8,609	9,487	9,940	10,497
23-01 Disability Insurance	6	22	103	96
23-03 Life Insurance	26	11	50	47
24-00 Workers' Compensation	82	80	36	38
28-00 Gift Cards/Service Awards	-	50	50	50
Total Personal Services	33,047	30,642	54,993	53,320
OPERATING EXPENSES				
34-00 Contractual Services	10,964	-	-	-
40-00 Travel and Per Diem	2	31	500	500
41-00 Communications	8	3	-	-
46-00 Repairs and Maintenance	1,523	6,326	2,500	2,500
47-00 Printing and Binding	32	-	-	-
51-00 Office Supplies	44	30	100	100
52-00 Operating Supplies	866	524	1,000	1,000
55-00 Training	70	-	800	800
56-00 Small Tools and Minor Equipment	2,296	344	3,425	3,425
Total Operating Expenses	15,805	7,258	8,325	8,325
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	48,852	37,900	63,318	61,645

* Program was changed to 536 in FY 2020 budget. The program was previously listed as 513.

ADMINISTRATION (WATER AND SEWER FUND)

Fund: Water and Sewer

Division: Administration

Program: Water-Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
304	Public Works Director	1	1	1
217	Assistant Public Works Director/Utility Manager	1	1	1
202/205	Utility Engineer I/II	1	1	1
138	Management Analyst - PW	1	1	1
125	Utility Line Locator	1	1	1
125	Staff Assistant II	1	1	1
Total		6	6	6
Full-Time		6	6	6
Part-Time		-	-	-
Total FTE's				6

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	128,204	132,297	132,787	136,770
12-01 Regular Salaries and Wages	366,381	432,460	447,935	460,610
12-↔ Regular Salaries and Wages-Miscellaneous Pays	5,580	5,555	5,708	5,825
14-00 Overtime	9,639	7,915	5,000	5,000
15-02 Incentive Pay	2,400	-	-	-
16-↔ Comp Absences	(10,335)	12,932	-	-
21-00 FICA Taxes	38,520	42,853	45,244	46,528
22-05 Retirement Contribution - (401A)	52,850	59,756	60,949	62,686
23-00 Health Insurance	55,050	78,599	79,522	80,477
23-01 Disability Insurance	1,020	1,032	1,595	1,640
23-02 Supplemental Pay - Health Insurance Waiver	234	22	-	-
23-03 Life Insurance	438	225	515	518
24-00 Workers' Compensation	5,015	4,737	6,441	8,953
26-00 Matched Annuity (457 Plan)	13,272	14,593	16,722	17,223
28-00 Gift Cards/Service Awards	250	300	400	400
Total Personal Services	668,518	793,276	802,818	826,630
OPERATING EXPENSES				
31-00 Professional Services	4,283	-	7,500	-
34-00 Other Contractual Services	290	-	1,300	500
40-00 Travel and Per Diem	1,141	1,587	3,500	2,500
41-00 Communications	1,544	1,704	-	-
42-00 Freight & Postage	107	189	500	500
43-00 Utility Services	5,289	5,978	6,600	6,600
46-00 Repairs and Maintenance	23,246	1,070	1,350	3,250
47-00 Printing and Binding	487	408	700	700
48.00 Promotional Activities	3,661	3,210	4,000	4,000
49-00 Other Current Charges and Obligations	200	450	1,000	500
51-00 Office Supplies	1,812	2,014	5,000	2,500
52-00 Operating Supplies	2,048	1,255	3,000	2,580
54-00 Publications, Subscriptions, & Memberships	6,992	4,804	7,500	7,500
55-00 Training	6,220	4,725	4,500	4,000
56-00 Small Tools and Minor Equipment	-	329	500	6,500
Total Operating Expenses	57,320	27,723	46,950	41,630
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	725,838	820,999	849,768	868,260

DISTRIBUTION & COLLECTION (WATER AND SEWER FUND)

Fund: Water and Sewer

Division: Distribution & Collection

Program: Water-Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
201	Distribution & Collection Superintendent	1	1	1
136	Cross Connection Control Supervisor	1	1	1
130	Lead Utility Technician	1	1	1
125	Utility Heavy Equipment Operator	1	1	1
125	Utility Specialized Equipment Operator	1	1	1
137	Utility Projects Coordinator	1	1	1
121	Cross Connection Control Technician	1	1	1
116/119/125	Utility Service Worker/Utility Technician I/Utility Technician II	7	9	9
Total		14	16	16
Full-Time		14	16	16
Part-Time		-	-	-
Total FTE's				16

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: Distribution & Collection (0751)
Program: Water-Sewer Combination Services (536)
Program: Interfund Transfer (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	523,060	598,112	692,742	710,287
12-↔ Regular Salaries and Wages-Miscellaneous Pays	23,007	24,139	22,971	23,009
14-00 Overtime	13,064	11,571	30,000	30,000
16-↔ Comp Absences	9,006	1,559	-	-
21-00 FICA Taxes	41,991	47,155	57,047	58,392
22-01 Retirement Contribution - State Plan (FRS)	4,777	5,144	5,197	5,353
22-05 Retirement Contribution - (401A)	49,954	57,193	68,238	69,809
23-00 Health Insurance	79,857	110,563	139,163	146,958
23-01 Disability Insurance	1,294	1,237	1,902	1,951
23-02 Supplemental Pay - Health Insurance Waiver	2,414	2,414	2,400	2,400
23-03 Life Insurance	680	334	888	903
24-00 Workers' Compensation	17,078	16,676	9,734	11,743
25-00 Unemployment Compensation	-	(45)	-	-
26-00 Matched Annuity (457 Plan)	17,678	18,488	21,122	21,732
27-00 Pension Expense	(21,816)	(12,126)	-	-
28-00 Gift Cards/Service Awards	700	800	800	800
Total Personal Services	762,744	883,214	1,052,204	1,083,337
OPERATING EXPENSES				
31-00 Professional Services	41,412	52,995	100,000	100,000
31-06 SRF Grant DW590330	-	48,386	-	-
34-00 Other Contractual Services	8,049	8,508	17,500	17,500
40-00 Travel and Per Diem	3,548	3,485	6,000	6,000
41-00 Communications	4,093	6,739	-	-
42-00 Freight & Postage	-	-	500	500
43-00 Utility Services	22,699	14,903	25,000	25,000
43-02 Landfill Disposal	5,910	5,835	23,000	16,000
44-00 Rentals and Leases	1,996	-	4,000	4,000
44-01 Rentals and Leases - Capital Leases (Principal)	-	-	52,520	43,861
44-03 Rentals and Leases - Capital Leases (Interest)	-	-	-	2,705
46-00 Repairs and Maintenance	419	23,920	25,400	50,400
46-01 Repairs and Maintenance/Water	159,423	191,773	172,500	172,500
46-02 Repairs and Maintenance/Equipment	29,378	33,138	30,000	30,000
46-03 Repairs and Maintenance/Sewer	149,431	136,977	157,500	107,500
46.05 Repairs and Maintenance/Emergency	119,593	109,712	185,000	185,000
46-08 Repairs and Maintenance/Reuse	5,927	4,429	25,000	25,000
47-00 Printing and Binding	64	216	1,000	1,000
49-00 Other Current Charges and Obligations	283	1,264	13,000	13,000
51-00 Office Supplies	5,865	458	1,000	1,000
52-01 Operating Supplies/Water	14,846	15,676	30,000	20,000
52-02 Operating Supplies/Sewer	10,143	8,446	20,000	10,000
52-03 Operating Supplies/Distribution	37,228	39,158	55,000	45,000
53-00 Road Material and Supplies	5,533	3,250	15,000	15,000
54-00 Publications, Subscriptions, & Memberships	135	60	1,500	750
55-00 Training	3,175	6,194	7,500	7,500
56-00 Small Tools and Minor Equipment	7,195	30,215	20,000	20,000
Total Operating Expenses	636,345	745,737	987,920	919,216
CAPITAL OUTLAY TOTAL	-	-	187,510	-
DIVISION TOTAL	1,399,089	1,628,951	2,227,634	2,002,553

LIFT STATIONS (WATER AND SEWER FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
201	Lift Station Superintendent	1	1	1
130	Lead Lift Station Technician	1	1	1
119/123/129	Lift Station Service Worker/Lift Station Technician/Lift Station Technician II	-	3	3
113/116/123	Utility Service Worker/Utility Technician/Utility Technician II	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: Water and Sewer
Division: Lift Stations
Program: Sewer Services

(401)
(0752)
(535)

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

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	238,415	227,172	263,899	262,459
12↔ Regular Salaries and Wages-Miscellaneous Pays	13,916	14,725	13,094	13,126
14-00 Overtime	15,076	12,480	8,000	8,000
16↔ Comp Absences	8,214	5,017	-	-
21-00 FICA Taxes	19,497	18,469	21,802	21,694
22-01 Retirement Contribution - State Plan (FRS)	11,615	18,300	19,562	20,083
22-05 Retirement Contribution - (401A)	12,358	10,561	12,991	12,491
23-00 Health Insurance	44,233	47,309	49,701	52,485
23-01 Disability Insurance	617	493	725	721
23-03 Life Insurance	270	113	306	300
24-00 Workers' Compensation	6,925	6,769	3,708	4,339
26-00 Matched Annuity (457 Plan)	7,892	8,245	9,081	9,277
28-00 Gift Cards/Service Awards	200	950	250	250
Total Personal Services	379,228	370,603	403,119	405,225
OPERATING EXPENSES				
31-00 Professional Services	-	7,953	35,000	35,000
34-00 Other Contractual Services	961	1,225	6,000	6,000
40-00 Travel and Per Diem	12	14	2,000	2,000
41-00 Communications	493	494	-	-
42-00 Freight & Postage	477	434	750	750
43-00 Utility Services	156,446	147,915	180,000	175,000
43-02 Landfill Disposal	225	-	15,500	500
44-00 Rentals and Leases	-	-	2,000	2,000
44-01 Rentals and Leases - Capital Leases (Principal)	-	-	158,477	163,880
44-03 Rentals and Leases - Capital Leases (Interest)	-	34,153	28,927	23,523
46-02 Repairs and Maintenance/Equipment	51,103	23,176	50,000	50,000
46-05 Repairs and Maintenance/Emergency	-	-	25,000	25,000
46-13 Repairs and Maintenance/Lift Stations	64,073	75,893	95,000	96,555
47-00 Printing and Binding	32	-	150	150
49-00 Other Current Charges and Obligations	150	1,619	1,000	1,000
51-00 Office Supplies	38	9	250	250
52.04 Operating Supplies/Lift Stations	29,218	27,497	35,000	40,000
54-00 Publications, Subscriptions, & Memberships	99	60	500	500
55-00 Training	507	280	2,500	2,500
56-00 Small Tools and Minor Equipment	3,887	23,067	5,000	15,000
Total Operating Expenses	307,721	343,789	643,054	639,608
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	686,949	714,392	1,046,173	1,044,833

WATER RECLAMATION (WATER AND SEWER FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
201	Water Reclamation Superintendent	1	1	1
140	Environmental Coordinator	1	1	1
129-139	Utility Plant Operator I-VIII	5	5	5
Total		7	7	7
Full-Time		7	7	7
Part-Time		-	-	-
Total FTE's				7

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	308,128	337,001	342,295	362,237
12↔ Regular Salaries and Wages-Misc- Pays	12,912	12,356	16,921	16,949
14-00 Overtime	24,709	30,757	12,000	12,000
16↔ Comp Absences	(2,795)	8,789	-	-
21-00 FICA Taxes	26,032	28,627	28,398	29,926
22-01 Retirement Contribution - State Plan (FRS)	4,417	7,057	7,645	7,874
22-05 Retirement Contribution - (401A)	29,067	31,817	31,793	33,631
23-00 Health Insurance	43,916	57,913	59,641	62,982
23-01 Disability Insurance	754	630	940	995
23-02 Supplemental Pay - Health Insurance Waiver	1,207	1,207	1,200	1,200
23-03 Life Insurance	356	180	413	433
24-00 Workers' Compensation	9,606	9,343	7,584	8,526
26-00 Matched Annuity (457 Plan)	6,962	7,342	8,756	10,694
27-00 Pension Expense	(4,986)	(3,465)	-	-
28-00 Gift Cards/Service Awards	450	600	325	325
Total Personal Services	460,735	530,154	517,911	547,772
OPERATING EXPENSES				
31-00 Professional Services	38,007	30,098	75,000	75,000
34-00 Other Contractual Services	31,841	26,338	75,000	75,000
34-03 Operation & Maint-Charges-Iron Bridge	1,538,560	1,220,318	1,600,000	2,926,720
34-04 O&M Chgs - SSNOCWTA	706,438	881,142	930,000	1,200,000
40-00 Travel and Per Diem	1,791	3,325	6,000	6,000
41-00 Communications	1,385	1,543	-	-
42-00 Freight & Postage	-	57	1,500	1,500
43-00 Utility Services	130,380	122,898	150,000	150,000
44-00 Rentals and Leases	-	-	3,500	3,500
46-00 Repairs and Maintenance	80,316	76,654	632,795	418,815
46-01 Sand & Grit Grant	-	22,500	-	-
47-00 Printing and Binding	37	-	1,000	1,000
48.00 Promotional Activities	-	-	2,000	2,000
49-00 Other Current Charges and Obligations	600	5,750	2,000	2,000
49-03 Oil & Grease Incentive Program	-	-	-	75,000
51-00 Office Supplies	1,894	373	3,000	2,000
52-00 Operating Supplies	58,513	59,173	95,000	95,000
54-00 Publications, Subscriptions, & Memberships	195	230	3,500	3,500
55-00 Training	2,601	6,348	5,000	5,000
56-00 Small Tools and Minor Equipment	12,944	13,894	28,000	28,000
Total Operating Expenses	2,605,502	2,470,641	3,613,295	5,070,035
CAPITAL OUTLAY TOTAL	-	-	50,000	-
DIVISION TOTAL	3,066,237	3,000,795	4,181,206	5,617,807

WATER PRODUCTION (WATER AND SEWER FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
201	Water Production Superintendent	1	1	1
128/130	Environmental Analyst I/II	1	1	1
129-139	Utility Plant Operator I-VIII	5	5	5
133-141	Utility Plant Operations Specialist I-V	1	1	1
Total		8	8	8
Full-Time		8	8	8
Part-Time		-	-	-
Total FTE's				8

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
63.24	Casselton Water Tower Lighting	PW2104 (AN)	55,000
Total			55,000

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	329,663	354,382	367,872	390,045
12-↔ Regular Salaries and Wages-Miscellaneous Pays	26,285	24,802	26,000	26,000
14-00 Overtime	15,400	17,358	15,000	15,000
15-02 Incentive Pay	-	600	-	-
16-↔ Comp Absences	3,151	11,375	-	-
21-00 FICA Taxes	27,471	29,666	31,279	32,975
22-05 Retirement Contribution - (401A)	37,135	39,654	40,887	43,104
23-00 Health Insurance	62,775	70,056	69,582	73,479
23-01 Disability Insurance	783	619	1,010	1,071
23-02 Supplemental Pay - Health Insurance Waiver	350	964	1,200	1,200
23-03 Life Insurance	395	191	453	470
24-00 Workers' Compensation	9,089	8,829	8,150	9,180
26-00 Matched Annuity (457 Plan)	8,390	9,003	12,049	11,123
28-00 Gift Cards/Service Awards	350	450	400	400
Total Personal Services	521,237	567,949	573,882	604,047
OPERATING EXPENSES				
31-00 Professional Services	33,144	10,018	75,000	75,000
34-00 Other Contractual Services	11,058	24,869	46,250	56,250
40-00 Travel and Per Diem	1,858	1,654	6,000	6,000
41-00 Communications	7,348	7,880	-	-
42-00 Freight & Postage	-	-	1,500	1,500
43-00 Utility Services	259,220	264,316	275,000	275,000
44-00 Rentals and Leases	-	-	1,000	1,000
44-01 Rentals and Leases - Capital Leases (Principal)	-	-	20,709	7,700
44-03 Rentals and Leases - Capital Leases (Interest)	-	728	370	341
46-00 Repairs and Maintenance	68,236	39,912	127,388	165,000
47-00 Printing and Binding	2,167	3,951	3,000	5,000
48-00 Promotional Activities	950	588	2,000	3,500
49-00 Other Current Charges and Obligations	6,325	6,768	8,000	8,000
51-00 Office Supplies	421	1,569	2,500	1,500
52-00 Operating Supplies	167,835	163,982	234,300	234,300
54-00 Publications, Subscriptions, & Memberships	105	30	1,200	1,200
55-00 Training	2,905	2,683	6,000	6,000
56-00 Small Tools and Minor Equipment	9,450	6,420	30,000	33,500
Total Operating Expenses	571,022	535,368	840,217	880,791
CAPITAL OUTLAY TOTAL	-	-	25,770	55,000
DIVISION TOTAL	1,092,259	1,103,317	1,439,869	1,539,838

DISTRIBUTION & COLLECTION (RENEWAL/REPLACEMENT FUND)

Fund: Renewal/Replacement

Division: Distribution & Collection

Program: Water Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63-40	Windward Square WM Replacement - Phase 2	PW1808	(R)	2,100,000
63-40	Various Gravity Sewer Lining	PW2103	(R)	420,000
63-40	Sausalito FM Replacement - North	PW2007	(R)	1,164,000
63-40	Northgate 1 WM Replacement	PW2009	(R)	1,915,820
	Total			<u>5,599,820</u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
CAPITAL OUTLAY TOTAL	-	-	2,231,112	5,599,820
DIVISION TOTAL	-	-	2,231,112	5,599,820

LIFT STATIONS (RENEWAL/REPLACEMENT FUND)

Fund: Renewal/Replacement

Division: Lift Stations

Program: Sewer Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63-40	Lift Station #31 Bend-in-the-Road Renovation	PW2011	(R)	831,076
67-35	Replacement Control Panels (3)	002101	(R)	28,000
67-35	Lift Station Pump Replacement	002101	(R)	<u>25,000</u>
	Total			<u>884,076</u>

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

(402)
(0752)
(535)

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

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
CAPITAL OUTLAY TOTAL	-	-	175,648	884,076
DIVISION TOTAL	-	-	175,648	884,076

WATER RECLAMATION (RENEWAL/REPLACEMENT FUND)

Fund: Renewal/Replacement
Division: Water Reclamation
Program: Sewer Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-35	Surge Pump Replacements - # 3 & 4	002101	(R)	<u>65,000</u>
	Total			<u><u>65,000</u></u>

Fund: Renewal/Replacement
Division: Water Reclamation
Program: Sewer Services

(402)
(0753)
(535)

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

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
CAPITAL OUTLAY TOTAL	-	-	40,000	65,000
DIVISION TOTAL	-	-	40,000	65,000

WATER PRODUCTION (RENEWAL/REPLACEMENT FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63-24	Ground Storage Tank Rehab North WTP	PW2106	(R)	<u>250,000</u>
	Total			<u>250,000</u>

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

(402)
(0754)
(533)

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

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
CAPITAL OUTLAY TOTAL	-	-	354,000	250,000
DIVISION TOTAL	-	-	354,000	250,000

PARKS MAINTENANCE (CASSELBERRY GOLF CLUB FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>
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No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67.35	Equipment Lift	002101	(AN)	7,500
67.35	Commercial Air Fryer	002101	(AN)	<u>7,000</u>
	Total			<u>14,500</u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
OPERATING EXPENSES				
44-01 Rentals and Leases - Capital Leases (Principal)	-	-	50,777	58,825
44-03 Rentals and Leases - Capital Leases (Interest)	2,619	4,237	2,946	7,040
46-01 Course Maintenance	454,170	415,033	-	-
46-03 Clubhouse Maintenance	66,497	104,773	-	-
49-00 Other Current Charges	259,164	270,823	-	-
52-00 Operating Supplies	49,318	76,244	-	-
52-01 Operation Expense	98,260	124,132	-	-
56-00 Small Tools and Minor Equipment	-	-	-	5,000
Total Operating Expenses	930,028	995,242	53,723	70,865
CAPITAL OUTLAY TOTAL	-	-	20,000	14,500
DIVISION TOTAL	930,028	995,242	73,723	85,365



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APPENDIX A

CLASSIFICATION / PAY GRADE SCHEDULE FOR FISCAL YEAR 2021

General

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
112	N	Facilities Custodian	\$26,007	\$32,509	\$39,010
	N	Office Assistant			
	N	Parks Maintenance Worker			
114	N	Meter Service Worker	\$27,020	\$33,775	\$40,529
	N	Streets Maintenance Worker			
	N	Stormwater Maintenance Worker			
116	N	Utility Service Worker	\$28,094	\$35,118	\$42,141
117	N	Customer Service Representative I	\$28,656	\$35,820	\$42,983
	N	Records Clerk			
	N	Staff Assistant I			
118	N	Meter Service Technician	\$29,234	\$36,542	\$43,851
	N	Parks Maintenance Technician			
	N	Stormwater Maintenance Technician			
	N	Streets Maintenance Technician			
119	N	Lift Station Service Worker	\$29,830	\$37,287	\$44,745
	N	Utility Technician I			
120	N	Facilities Maintenance Technician	\$30,443	\$38,054	\$45,665
	N	Inventory Control Specialist			
121	N	Building Specialist	\$31,075	\$38,844	\$46,613
	N	Cross Connection Control Technician			
	N	Irrigation Technician			
	N	Senior Records Clerk			
	N	Stormwater Heavy Equipment Operator			
	N	Traffic Sign Specialist I			
	N	Customer Service Representative II			
123	N	Lift Station Technician	\$32,397	\$40,496	\$48,595
125	N	Asst. Billing Specialist/Sr. CSR	\$33,799	\$42,248	\$50,698
	N	Facilities Maintenance Technician II			
	N	Irrigation Technician II			
	N	Property and Evidence Technician			
	N	Recreation Specialist			
	N	Staff Assistant II			
	N	Traffic Sign Specialist II			
	N	Utility Heavy Equipment Operator			
	N	Utility Line Locator			
	N	Utility Specialized Equipment Operator			
	N	Utility Technician II			
	126	N			

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
128	N	Billing Specialist	\$36,063	\$45,079	\$54,095
	N	Environmental Analyst			
	N	Planning Technician			
129	N	Fleet Technician I	\$36,864	\$46,080	\$55,296
	N	Lift Station Technician II			
	N	Meter Service Supervisor			
	N	Utility Plant Operator I			
130	N	Code Compliance Officer	\$37,688	\$47,110	\$56,532
	N	Environmental Analyst II			
	N	Junior Accountant			
	N	Lake Management Technician			
	N	Lead Lift Station Technician			
	N	Lead Parks Maintenance Technician			
	N	Lead Stormwater Technician			
	N	Lead Streets Technician			
	N	Lead Utility Technician			
131	N	Assistant to the City Clerk	\$38,538	\$48,172	\$57,806
	N	Building Services Coordinator			
	N	Code Compliance Coordinator			
	N	Community Development Coordinator			
	N	Elder & Victim Services Coordinator			
	N	Human Resources Specialist I			
	N	Payroll Specialist I			
	N	Police Crime Analyst			
	N	Procurement Specialist I			
	N	Special Projects Coordinator			
	N	Recreation Programs Coordinator			
	N	Utility Plant Operator II			
132	N	Construction Inspector	\$39,412	\$49,266	\$59,119
	N	Utility Plant Operator III			
133	N	IT Application Analyst	\$40,314	\$50,392	\$60,470
	N	Utility Plant Operator IV			
	N	Utility Plant Operations Specialist I			
134	N	Utility Plant Operator V	\$41,242	\$51,552	\$61,862
135	N	Fleet Technician II	\$42,198	\$52,747	\$63,296
	N	Human Resources Specialist II			
	N	Payroll Specialist II			
	N	Procurement Specialist II			
	N	Utility Plant Operator VI			
136	N	Cross Connection Control Supervisor	\$43,182	\$53,978	\$64,773
	N	Utility Plant Operations Specialist II			
	N	Utility Plant Operator VII			
137	N	Accountant	\$44,196	\$55,245	\$66,294

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
	N	Arts and Marketing Coordinator			
	N	Deputy City Clerk			
	N	Police Administrative Services Coordinator			
	N	Utility Plant Operations Specialist III			
	N	Utility Projects Coordinator			
138	N	Budget Accountant	\$45,241	\$56,551	\$67,861
	N	Management Analyst			
	N	Utility Plant Operations Specialist IV			
139	N	Utility Plant Operator VIII	\$46,317	\$57,896	\$69,475
140	N	Environmental Coordinator	\$47,425	\$59,281	\$71,138
	N	GIS Coordinator			
	N	Planner			
	N	Records Supervisor			
	N	Senior Code Compliance Officer			
141	N	Property and Evidence Supervisor	\$48,566	\$60,708	\$72,850
	N	Senior Accountant			
	N	Senior Budget Accountant			
	N	Utility Plant Operations Specialist V			
143	E	Construction and Permitting Manager	\$50,953	\$63,691	\$76,430
145	N	Executive Assistant to the City Manager	\$53,485	\$66,856	\$80,228
201	E	Distribution and Collection Superintendent	\$54,808	\$68,510	\$82,212
	E	Lift Station Superintendent			
	E	Planner II			
	E	Streets and Stormwater Superintendent			
	E	Water Reclamation Superintendent			
	E	Water Production Superintendent			
202	E	Code Compliance Supervisor	\$56,171	\$70,214	\$84,257
	E	Parks and Facilities Superintendent			
	E	Utility Engineer I			
204	E	Customer Service Supervisor	\$59,021	\$73,776	\$88,532
	E	Economic Development Planner			
	E	Recreation Programs & Events Supervisor			
205	E	Natural Resources Officer	\$60,510	\$75,638	\$90,766
	E	Utility Engineer II			
206	E	Chief Planner	\$62,044	\$77,555	\$93,067
	E	Healthy Community Manager			
	E	Human Resources Manager			
	E	Recreation Manager			

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
209	E	Assistant City Engineer	\$66,928	\$83,660	\$100,392
	E	Procurement Manager			
	E	Police Captain			
	E	Public Works Maintenance Manager			
211	E	Accounting Manager	\$70,433	\$88,041	\$105,649
213	E	City Clerk	\$74,151	\$92,689	\$111,227
217	E	Assistant Public Works Director/Utility Manager	\$82,281	\$102,851	\$123,421
	E	Building Official			
	E	Deputy Public Works Director/City Engineer			
	E	IT Manager			
301	E	Administrative Services Director	\$86,721	\$108,401	\$130,081
303	E	Community Development Director	\$91,431	\$114,289	\$137,147
304	E	Finance Director	\$93,893	\$117,366	\$140,839
	E	Police Chief			
	E	Public Works Director			

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	\$43,460	\$54,325	\$65,190
PC	N	Police Corporal	\$45,410	\$56,763	\$68,116
PS	N	Police Sergeant	\$52,830	\$66,038	\$79,256

SHARED POSITION ALLOCATION

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

Position	Total Salary	Total Salary											Total	
		001/0120.512	001/0210.515	001/0410.572	001/0710.539	001/0720.541	001/0720.541	110/0740.538	110/0740.538	110/0740.538	119/221.524	401/0750.536		401/0750.536
		25%	75%	50%	33%	25%	50%	33%	25%	50%	25%	33%	50%	
Community Development Director	155,170		116,378								38,793			155,170
Irrigation Technician	60,573			30,287			30,287							60,573
Irrigation Technician	49,758			24,879			24,879							49,758
Irrigation Technician	48,947			24,474			24,474							48,947
Assistant City Engineer	122,433				40,811			40,811				40,811		122,433
Const & Permitting Mgr	100,407				33,469			33,469				33,469		100,407
Construction Inspector	61,286				20,429			20,429				20,429		61,286
Public Works Maintenance Mgr	130,184						65,092			65,092				130,184
Streets & Stormwater Supt.	92,871						46,436			46,436				92,871
Staff Assistant II	70,566					17,642			17,642				35,283	70,566
Deputy PW Director/City Engineer	155,060									77,530			77,530	155,060
	1,047,255	-	116,378	79,639	94,709	17,642	191,167	94,709	17,642	189,058	38,793	94,709	112,813	1,047,255

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 2021

FY 2021 Budget Fund Balance Increase (Decrease)

Governmental Funds & Special Revenue Funds	Fund #	Est. Fund Balance at 10/01/20	Revenues	Expenditures	Δ in Dollars	%		Projected Fund Balance At 9/30/21
General Fund	001	\$ 9,800,907	19,724,321	19,714,811	9,510	0.1%		\$ 9,810,417
Police Education	102	19,733	13,025	24,310	(11,285)	-57.2%	(1)	8,448
Parks & Recreation Impact Fee	103	229,910	25,110	-	25,110	10.9%	(2)	255,020
Law Enforcement	104/105	46,751	-	-	-	0.0%		46,751
Local Option Gas Tax	109	1,187,907	611,620	568,902	42,718	3.6%		1,230,625
Stormwater Utility	110	778,522	2,294,567	2,231,030	63,537	8.2%		842,059
Multi Modal Impact Fee	111	494,513	55,450	-	55,450	11.2%	(3)	549,963
Community Redevel. Agency	113	786,948	1,304,077	263,398	1,040,679	132.2%	(4)	1,827,627
Infrastructure Surtax	114	1,335,258	1,625,066	1,154,130	470,936	0.0%		1,806,194
Tree Replacement	115	506,855	1,515	25,000	(23,485)	0.0%		483,370
Municipal Impact Fee	116	221,168	15,145	-	15,145	6.8%		236,313
Solid Waste	118	333,871	1,803,850	1,917,459	(113,609)	-34.0%	(5)	220,262
Building Safety	119	1,548,160	390,550	843,942	(453,392)	-29.3%	(6)	1,094,768
Street Light	120	374,213	455,494	479,744	(24,250)	-6.5%		349,963
Treasury/ Justice	121/122	203,792	2,025	-	2,025	1.0%		205,817
Debt Service	201	2,951	1,336,124	1,336,124	-	0.0%		2,951
Equip Replace	302	230,117	584,183	734,183	(150,000)	-65.2%	(7)	80,117
Capital Improvement	305	207,267	16,000,000	16,000,000	-	0.0%		207,267
Parks Master Plan	307	-	6,000,000	5,465,890	534,110	0.0%		534,110
TOTAL		\$ 18,308,843	\$ 52,242,122	\$ 50,758,923	\$ 1,483,199			\$ 19,792,042

FY 2021 Budget Net Liquid Assets (NLA) Increase (Decrease)

Enterprise Funds	Fund #	Est. NLA Balance at 10/1/20	Revenues	Expenses	Δ in Dollars	%		Projected NLA Balance at 09/30/21
Water and Sewer	401	8,941,798	20,519,378	23,809,317	(3,289,939)	-36.8%	(8)	5,651,859
Renewal & Replace.	402	1,461,581	5,644,436	6,798,896	(1,154,460)	-79.0%	(9)	307,121
W & S Capital Improv.	403	1,735,254	122,000	-	122,000	7.0%		1,857,254
Golf Course Fund	405	127,033	165,865	85,365	80,500	63.4%	(10)	207,533
TOTAL		\$ 30,574,509	\$ 78,693,801	\$ 81,452,501	(2,758,700)			\$ 27,815,809

PROJECTED CHANGES IN FUND BALANCES FISCAL YEAR 2021

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 2021. 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) Anticipated revenue with no planned spending.
- (3) Anticipated revenue with no planned spending.
- (4) Anticipated revenue with decrease in planned spending.
- (5) Increased spending due to increase in cost of services provided.
- (6) Increased spending for addition of new position.
- (7) Increased spending due to Transfer to General Fund.
- (8) Increased spending due to Transfer to Renewal & Replacement Fund.
- (9) Increased spending due to planned Capital Projects.
- (10) Anticipated increase in revenues.



APPENDIX C



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SEMINOLE COUNTY AND MUNICIPALITIES PROPERTY TAX RATES

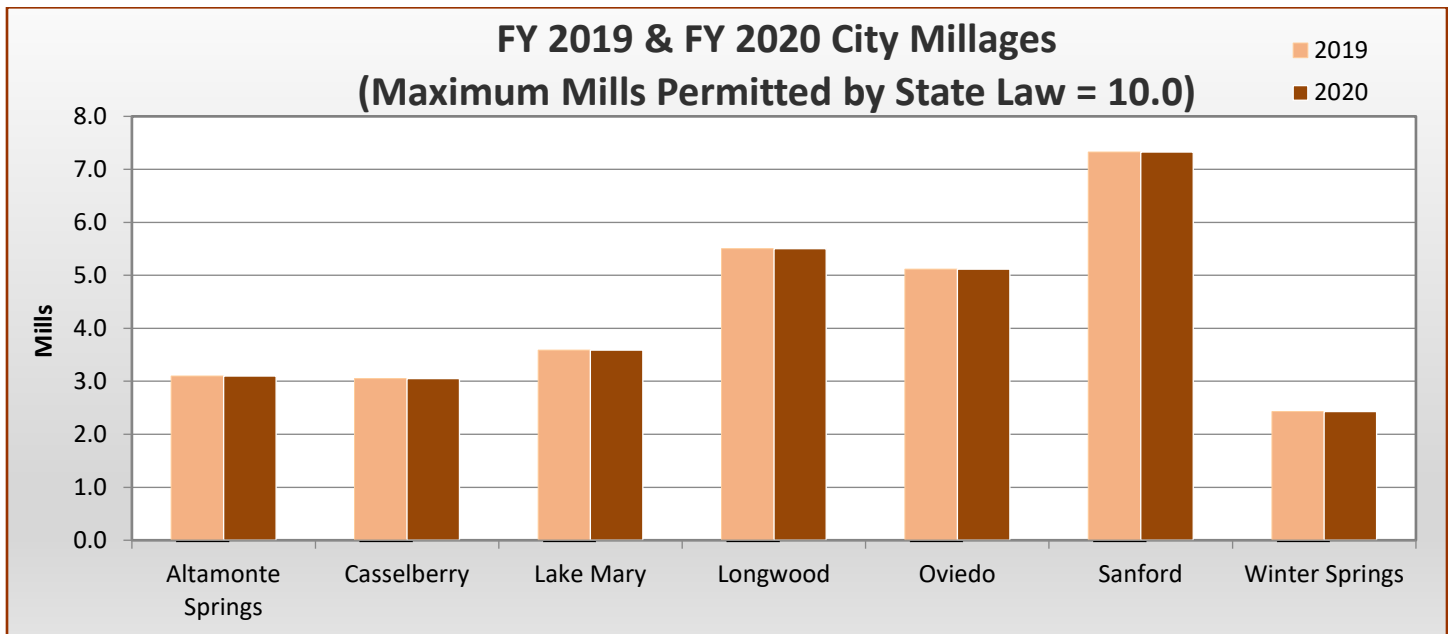
Local Millages by Fiscal Year

City	Measure	2015	2016	2017	2018	2019	2020
Altamonte Springs	City Millage	3.1000	3.1000	3.1000	3.1000	3.1000	3.1000
	County Fire Protection District **	2.3299	2.3299	2.7649	2.7649	2.7649	2.7649
	Total	5.4299	5.4299	5.8649	5.8649	5.8649	5.8649
Casselberry	City Millage	3.1201	3.1201	3.1201	3.0519	3.0519	3.0519
	County Fire Protection District **	2.3299	2.3299	2.7649	2.7649	2.7649	2.7649
	Total	5.4500	5.4500	5.8850	5.8168	5.8168	5.8168
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	5.0434	5.0566	5.0770	5.0970	5.1145	5.1145
	City Bonds	0.2386	0.2254	0.2050	0.1850	0.1675	0.1675
	Total	5.2820	5.2820	5.2820	5.2820	5.2820	5.2820
Sanford	City Millage	6.8250	7.3250	7.3250	7.3250	7.3250	7.3250
Winter Springs	City Millage	2.4300	2.4300	2.4300	2.4300	2.4300	2.4300
	City Bonds	0.1100	0.0700	0.0600	0.0500	0.0000	0.0000
	County Fire Protection District **	2.3299	2.3299	2.7649	2.7649	2.7649	2.7649
	Total	4.8699	4.8299	5.2549	5.2449	5.1949	5.1949
Unincorporated County	County Fire Protection District	2.3299	2.3299	2.7649	2.7649	2.7649	2.7649
	Unincorp. Transportation District	0.1107	0.1107	0.1107	0.1107	0.1107	0.1107
	Total	2.4406	2.4406	2.8756	2.8756	2.8756	2.8756

Millages Applied to All Residents by Tax Year:

Other	Measure	2015	2016	2017	2018	2019	2020
All County Purpose Millages	Non-Debt Levies	4.8751	4.8751	4.8751	4.8751	4.8751	4.8751
	Total	4.8751	4.8751	4.8751	4.8751	4.8751	4.8751
School Board	Millages (Total)	7.8970	7.8490	7.5570	6.5690	6.1330	6.1330
St. Johns River Water Management District	Total	0.3023	0.2885	0.2724	0.2562	0.2414	0.2414

*2019 millage rates were used for 2020 as the updated rates were not available at time of publishing with the exception of Casselberry.



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

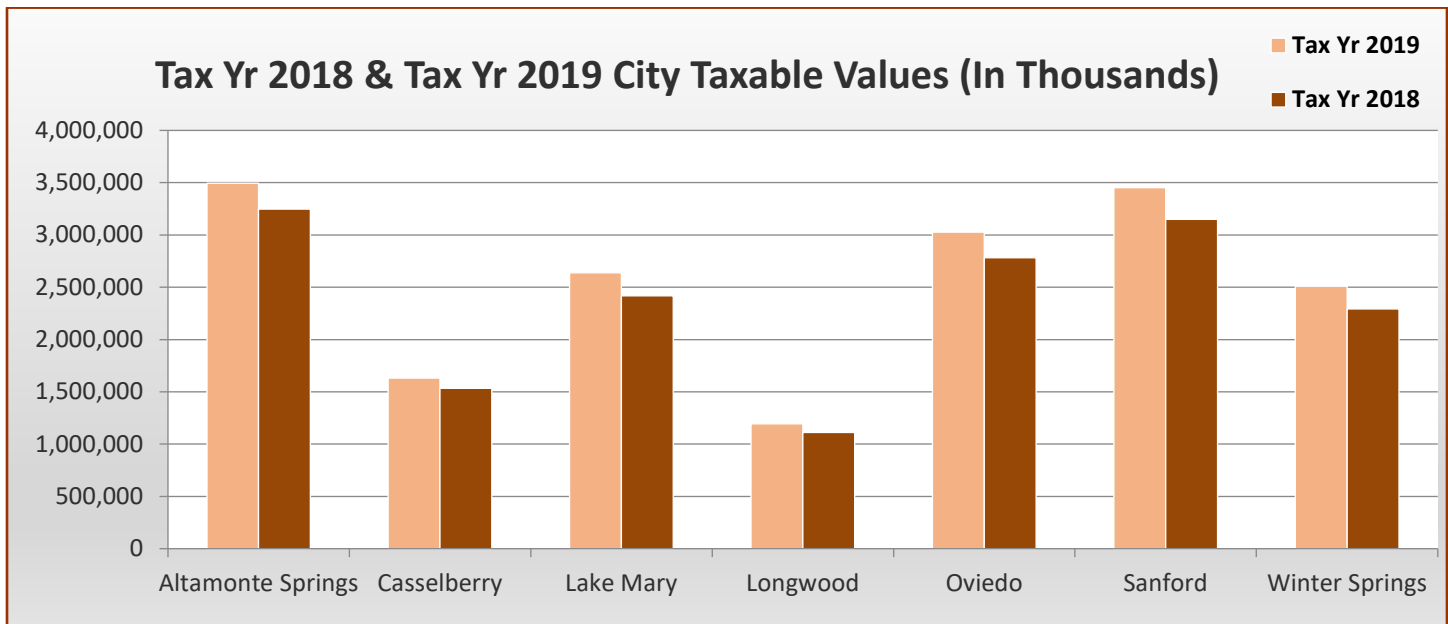
SEMINOLE COUNTY & MUNICIPALITIES PROPERTY TAXABLE VALUE COMPARISON

City	Taxable Value * (In Thousands) Tax Yr 2019	Taxable Value * (In Thousands) Tax Yr 2018	% Change in Taxable Value	Tax Yr 2019 Taxable Value (In Thousands) Residential	Tax Yr 2019 Taxable Value (In Thousands) Commercial
Altamonte Springs	3,496,532	3,245,780	7.73%	1,239,149	2,016,365
Casselberry	1,630,003	1,532,417	6.37%	780,247	763,844
Lake Mary	2,639,740	2,418,182	9.16%	1,092,920	1,309,527
Longwood	1,192,671	1,111,096	7.34%	563,837	535,603
Oviedo	3,026,583	2,782,508	8.77%	2,247,220	659,747
Sanford	3,452,772	3,149,865	9.62%	1,425,582	1,645,190
Winter Springs	2,509,878	2,293,968	9.41%	2,035,418	395,574

* 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.

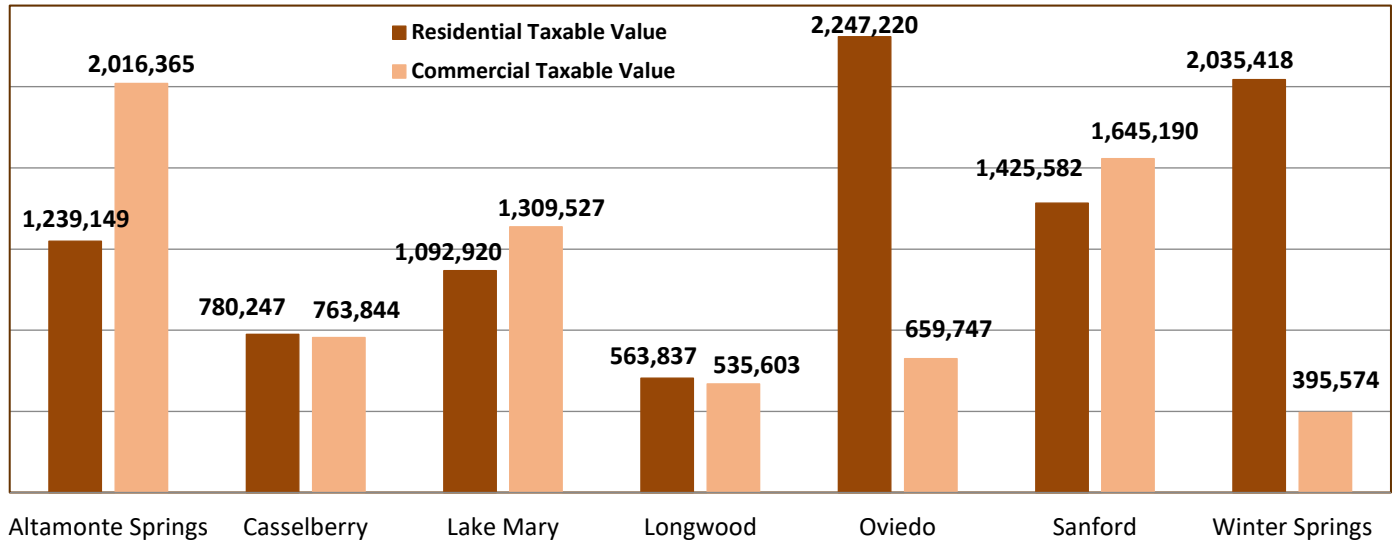
City	FY 2019 Millage Rate	Population**	Sq. Miles	Acres	Population Density Per Acre
Altamonte Springs	3.1000	45,293	9.5	6,080	7.4495
Casselberry	3.0519	30,035	7.6	4,864	6.1750
Lake Mary	3.5895	17,449	9.9	6,336	2.7539
Longwood	5.5000	15,815	5.6	3,584	4.4127
Oviedo	5.1145	40,021	16.0	10,240	3.9083
Sanford	7.3250	60,269	22.8	14,592	4.1303
Winter Springs	2.4300	38,595	14.8	9,472	4.0746

** The population count provided is an estimate as of April 1, 2019 and is the most current data available.

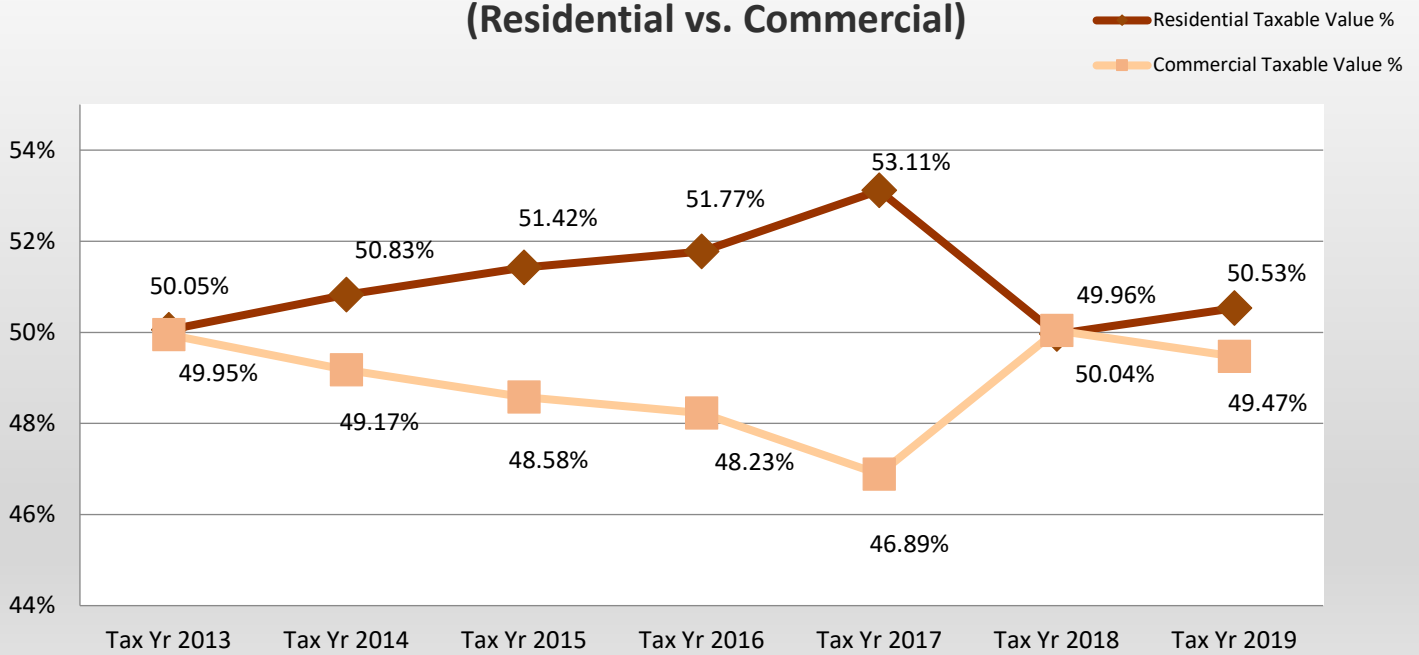


SEMINOLE COUNTY & MUNICIPALITIES PROPERTY TAXABLE VALUE COMPARISON (CONT.)

Tax Year 2019 City Taxable Values (In Thousands) Residential vs. Commercial



City of Casselberry Taxable Value Trends (Residential vs. Commercial)

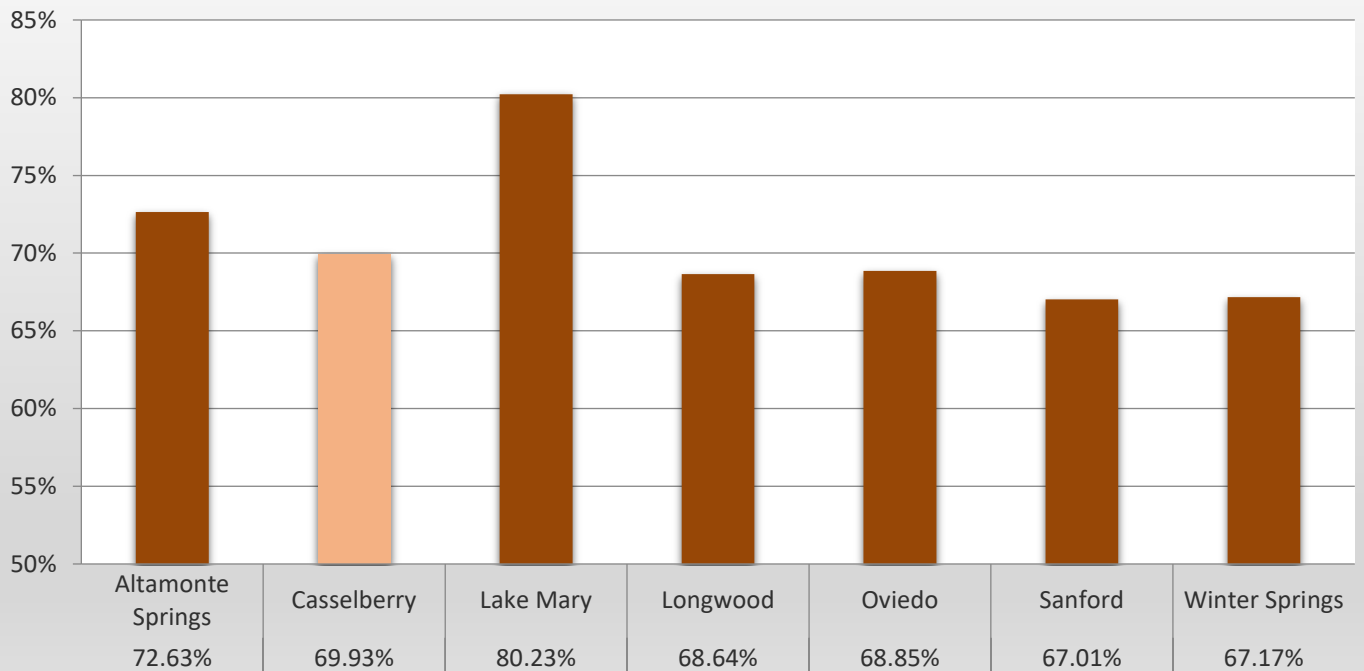


STATISTICAL ANALYSIS ASSESSED VALUE VS. TAXABLE VALUE

Assessment and Taxable Value by Municipality (Tax Year 2019)

City	Total Taxable Value (in thousands)	Total Assessed Value (in thousands)	Taxable Value as a % of Assessed Value
Altamonte Springs	3,496,532	4,813,899	72.63%
Casselberry	1,630,003	2,330,996	69.93%
Lake Mary	2,639,740	3,290,356	80.23%
Longwood	1,192,671	1,737,481	68.64%
Oviedo	3,026,583	4,395,958	68.85%
Sanford	3,452,772	5,152,408	67.01%
Winter Springs	2,509,878	3,736,781	67.17%

Taxable Value as a Percentage of Assessed Value Tax Year 2019



GENERAL FUND REVENUES AND EXPENDITURES FIVE YEAR TRENDS - ACTUAL

Dollars (000's)

Revenues	2015	2016	2017	2018	2019
Ad Valorem Taxes	5,782	3,458	3,643	3,864	4,508
Utility Service Taxes	3,393	3,212	3,217	3,304	3,514
Utility Franchise Fees	2,045	1,934	1,978	2,148	2,320
1/2 Cent Sales Tax & State Revenue Sharing	2,762	2,860	2,952	3,084	3,226
Charges for Services	1,156	154	229	239	257
Licenses/Permit Fees/Business Taxes	243	310	271	303	299
Fines & Forfeitures	376	239	226	230	284
Grant Revenue	170	74	105	141	1,117
Miscellaneous Revenues	489	368	439	864	435
Sub total	16,416	12,609	13,060	14,177	15,960
Debt Proceeds	1,000	-	-	-	1,644
Interest	80	59	43	44	210
Transfers In	1,830	2,173	1,796	2,046	2,360
Total Revenues	19,326	14,841	14,899	16,267	20,174

Expenditures		2015	2016	2017	2018	2019
General Government	Personnel	1,728	1,694	1,565	1,483	1,490
	Operating	1,742	2,821	1,624	1,576	1,197
	Cap. Outlay	80	-	-	-	302
	Sub total	3,550	4,515	3,189	3,059	2,989
Public Safety	Personnel	8,338	5,010	4,952	5,191	5,502
	Operating	1,847	1,020	1,028	1,075	1,050
	Cap. Outlay	125	8	88	36	10
	Sub total	10,310	6,038	6,068	6,302	6,562
Physical Environment	Personnel	79	-	-	76	83
	Operating	30	-	-	94	129
	Cap. Outlay	-	-	-	15	-
	Sub total	109	-	-	185	212
Transportation	Personnel	739	761	744	796	897
	Operating	499	267	296	385	375
	Cap. Outlay	-	-	16	27	7
	Sub total	1,238	1,028	1,056	1,208	1,279
Culture/Recreation	Personnel	819	871	971	1,000	1,058
	Operating	875	581	638	714	907
	Cap. Outlay	55	12	142	426	767
	Sub total	1,749	1,464	1,751	2,140	2,732
Total Personnel	11,703	8,336	8,232	8,546	9,030	
Total Operating	4,993	4,689	3,586	3,844	3,658	
Total Capital Outlay	260	20	246	504	1,086	
Principal Retirement on Debt	491	756	864	489	577	
Interest on Debt	57	40	26	18	66	
Transfers Out	1,619	1,099	1,068	1,239	1,648	
Total Expenditures	19,123	14,940	14,022	14,640	16,065	

GENERAL FUND REVENUES AND EXPENDITURES FIVE YEAR TRENDS (CONT.)

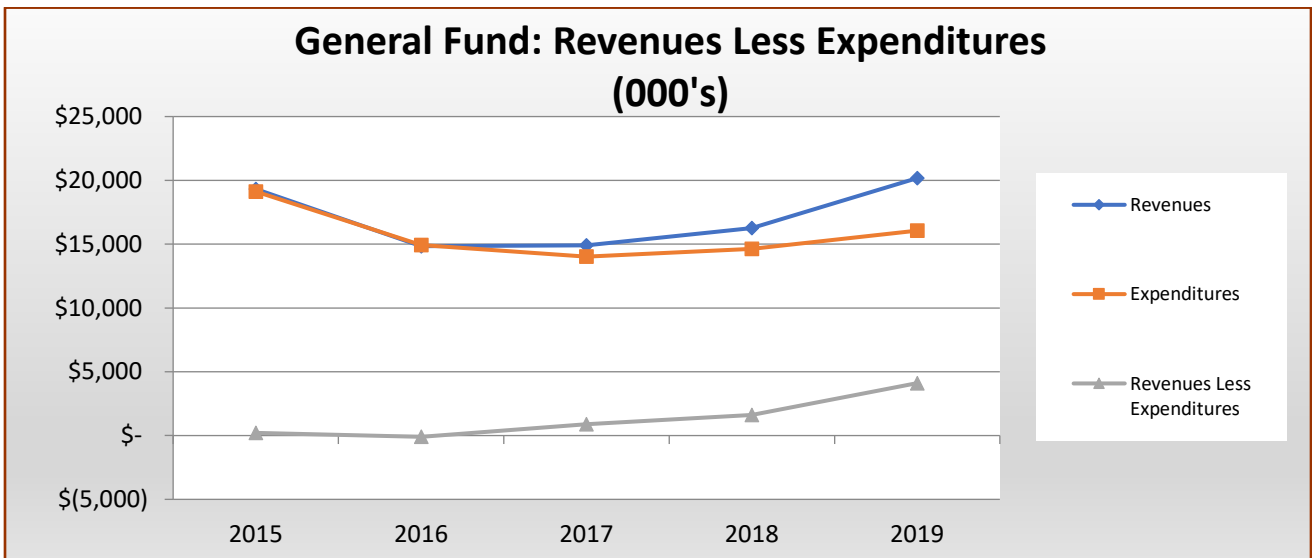
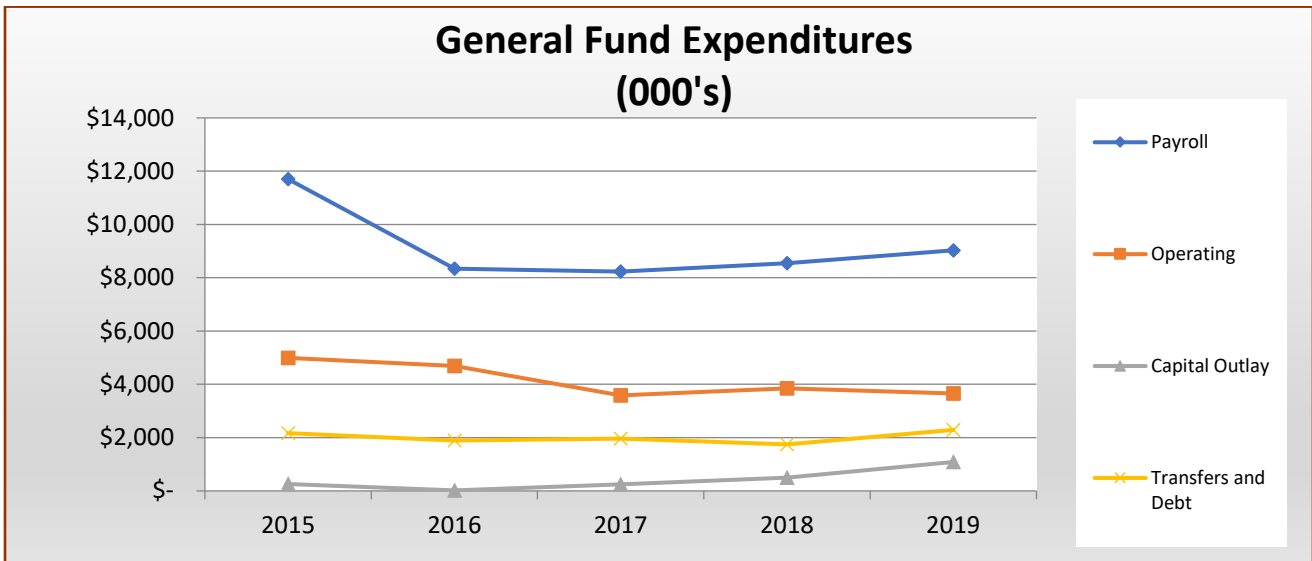
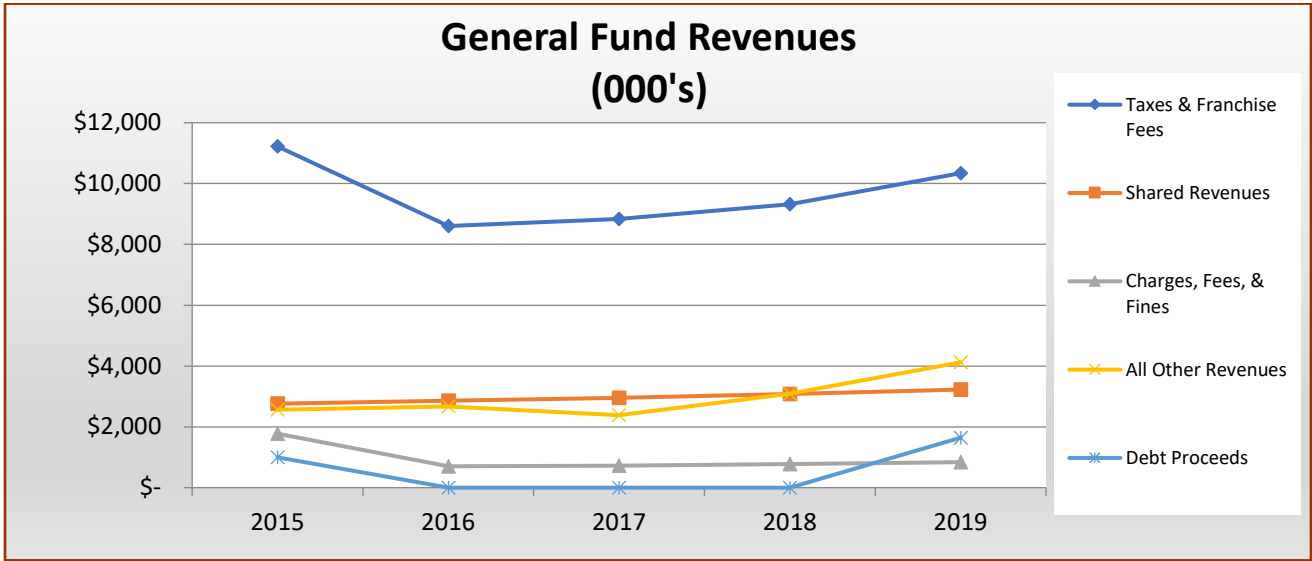
Percentage Changes From Previous Year

Revenues	2015	2016	2017	2018	2019
Ad Valorem Taxes	4.35%	-40.19%	5.35%	6.07%	16.67%
Utility Service Taxes	2.35%	-5.33%	0.16%	2.70%	6.36%
Utility Franchise Fees	1.74%	-5.43%	2.28%	8.59%	8.01%
1/2 Cent Sales Tax & State Revenue Sharing	9.39%	3.55%	3.22%	4.47%	4.60%
Charges for Services	-18.93%	-86.68%	48.70%	4.37%	7.53%
Licenses & Permit Fees	5.19%	27.57%	-12.58%	11.81%	-1.32%
Fines & Forfeitures	4.44%	-36.44%	-5.44%	1.77%	23.48%
Grant Revenue	-24.11%	-56.47%	41.89%	34.29%	692.20%
Miscellaneous Revenues	35.08%	-24.74%	19.29%	96.81%	-49.65%
Sub total	2.64%	-23.19%	3.58%	8.55%	12.58%
Debt Proceeds	0.00%	-100.00%	0.00%	0.00%	0.00%
Interest	56.86%	-26.25%	-27.12%	2.33%	377.27%
Transfers In	12.62%	18.74%	-17.35%	13.92%	15.35%
Total Revenues	9.37%	-23.21%	0.39%	9.18%	24.02%

Expenditures	2015	2016	2017	2018	2019
Total Personnel	7.60%	-28.77%	-1.25%	3.81%	5.66%
Total Operating	1.40%	-6.09%	-23.52%	7.19%	-4.84%
Total Capital Outlay	-36.89%	-92.31%	1130.00%	104.88%	115.48%
Principal Retirement on Debt	4.69%	53.97%	14.29%	-43.40%	18.00%
Interest on Debt	0.00%	-29.82%	-35.00%	-30.77%	266.67%
Transfers Out	37.67%	-32.12%	-2.82%	16.01%	33.01%
Total Expenditures	6.75%	-21.87%	-6.14%	4.41%	9.73%

Note: 2016 reduction in ad valorem taxes is due to fire consolidation. The City reduced the millage attributable to fire services by 2.3299 mills resulting in a lower ad valorem collection.

GENERAL FUND FIVE YEAR TRENDS



WATER & SEWER FUND PROFIT & LOSS - FIVE YEAR TRENDS - ACTUAL

Dollars (000's)

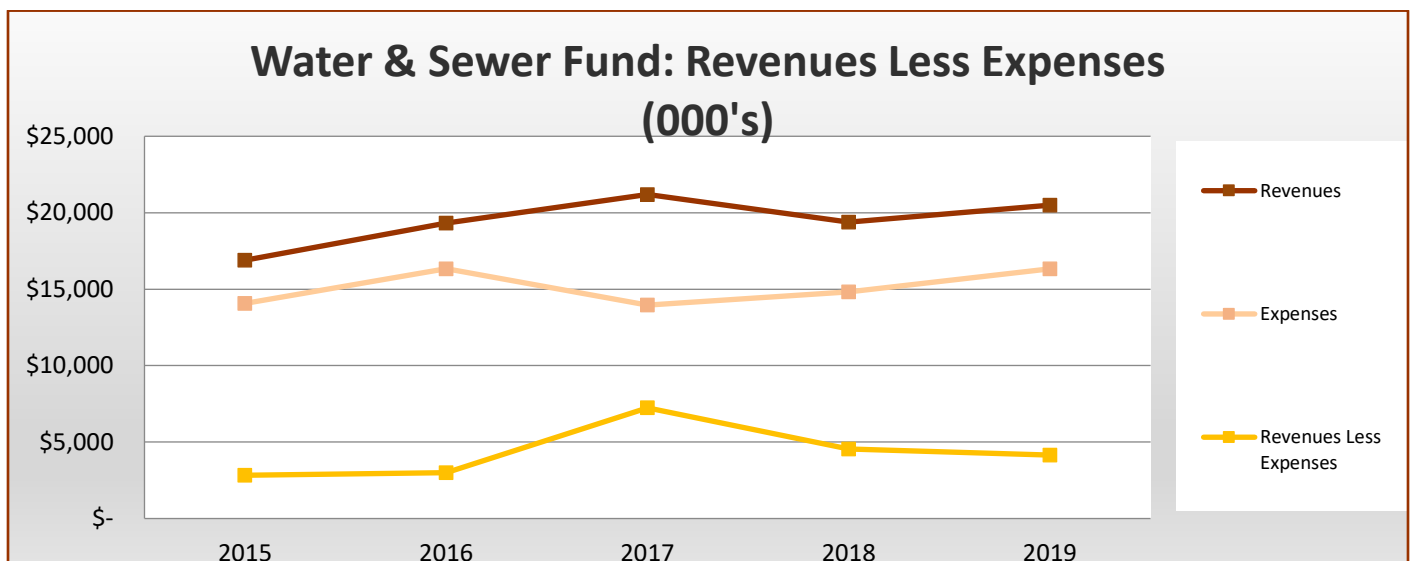
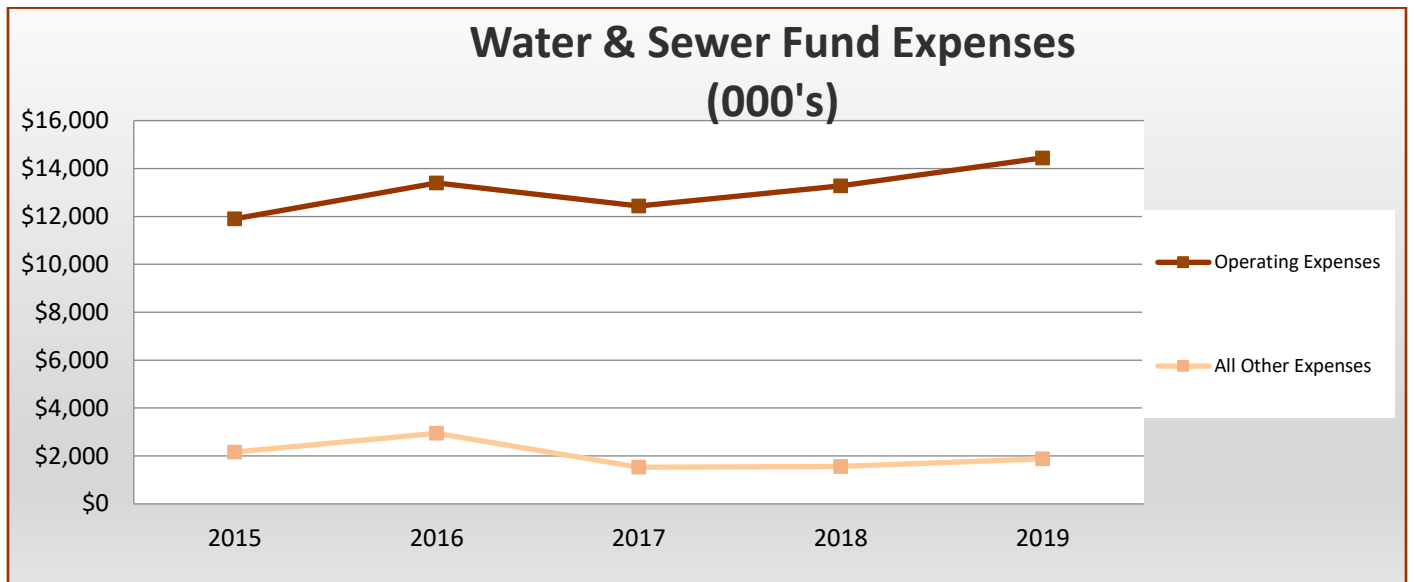
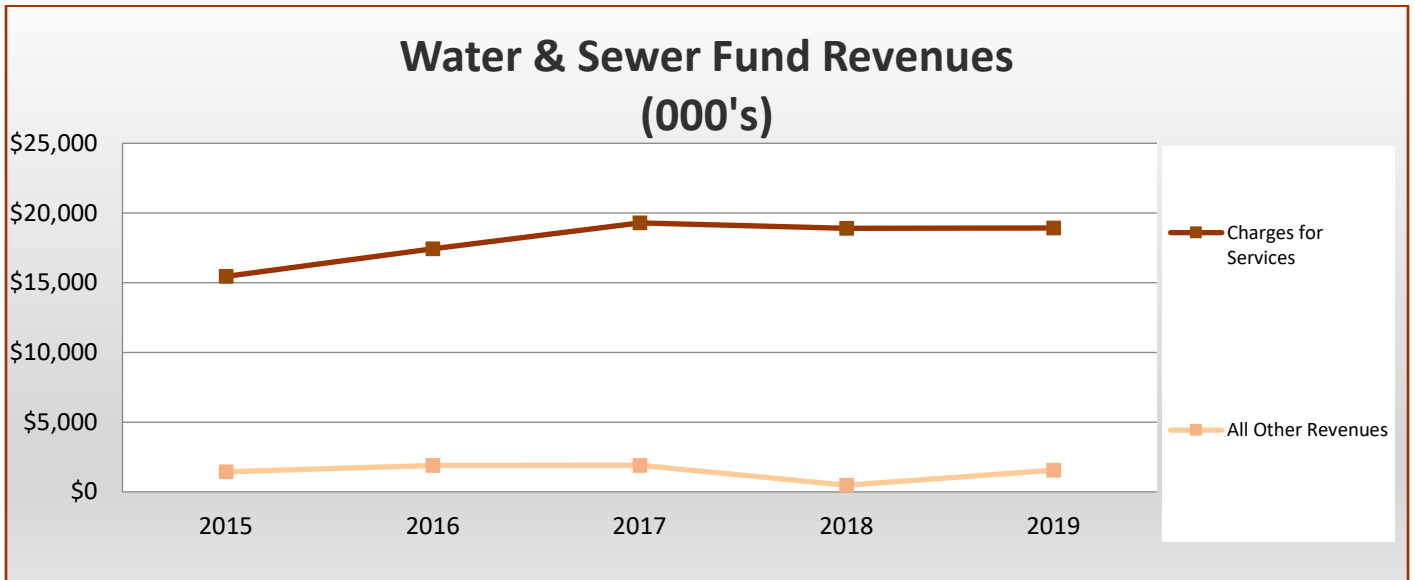
Operating Revenues	2015	2016	2017	2018	2019
Charges for Services	15,453	17,431	19,289	18,910	18,925
Other Operating Income	690	190	130	146	153
Total Operating Revenues	16,143	17,621	19,419	19,056	19,078

Operating Expenses	2015	2016	2017	2018	2019
Administration and Operations	2,229	3,833	4,138	4,158	4,288
Water Distribution and Wastewater Collection	2,205	2,130	1,235	1,399	1,629
Wastewater Treatment and Disposal	3,108	3,107	2,663	3,753	3,681
Drinking Water Production	1,650	1,488	1,468	1,092	1,103
Depreciation and Amortization	2,709	2,833	2,925	2,873	3,743
Total Operating Expenses	11,901	13,391	12,429	13,275	14,444
Total Operating Income	4,242	4,230	6,990	5,781	4,634

	2015	2016	2017	2018	2019
Total Operating Income	4,242	4,230	6,990	5,781	4,634
Interest Income	119	120	128	127	711
Interest Expense (Loss)	(211)	(186)	(157)	(142)	(153)
Grants	-	-	21	2	324
G/L on Sale of Assets (Loss)	(333)	(92)	27	6	15
Transfers In	-	-	-	119	0
Operating Transfers Out (Loss)	(1,619)	(2,669)	(1,399)	(1,415)	(1,731)
Net Income (Loss)	2,198	1,403	5,610	4,478	3,800
Contributed Capital	632	1,586	1,627	78	359
Net Addition To Retained Earnings	2,830	2,989	7,237	4,556	4,159

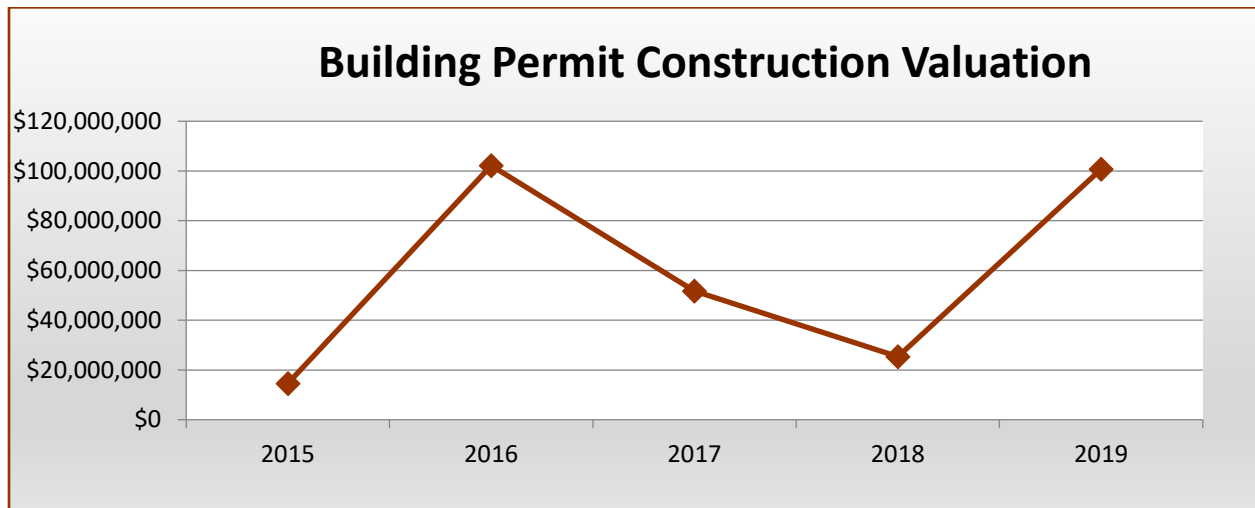
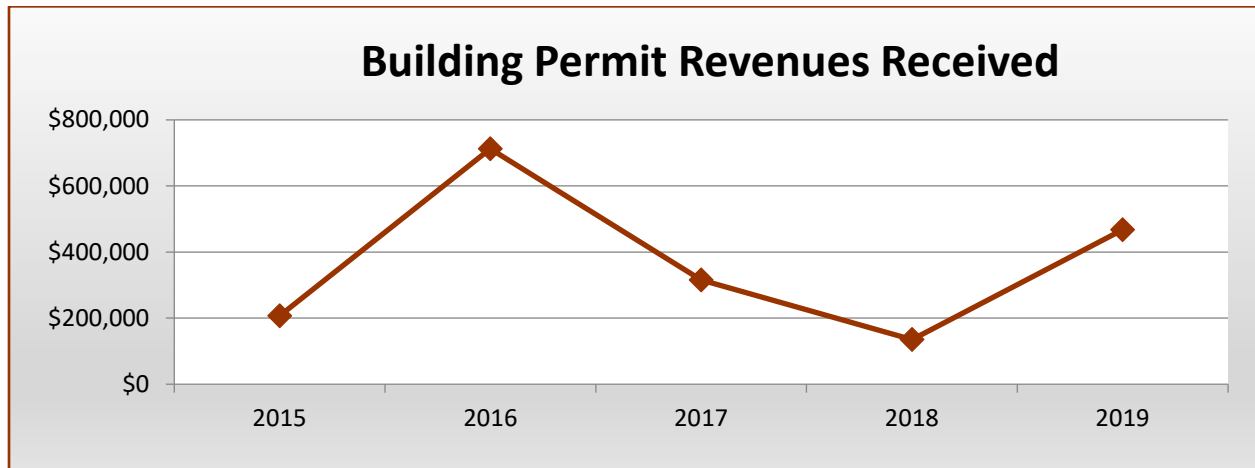
Selected Percentage Changes From Previous Year	2015	2016	2017	2018	2019
Total Operating Revenues	4.32%	9.16%	10.20%	-1.87%	0.12%
Total Operating Expenses	5.32%	12.52%	-7.18%	6.81%	8.81%
Operating Income	1.63%	-0.28%	65.25%	-17.30%	-19.84%
Net Income	-21.05%	-36.17%	299.86%	-20.18%	-15.14%

WATER & SEWER FIVE YEAR TRENDS



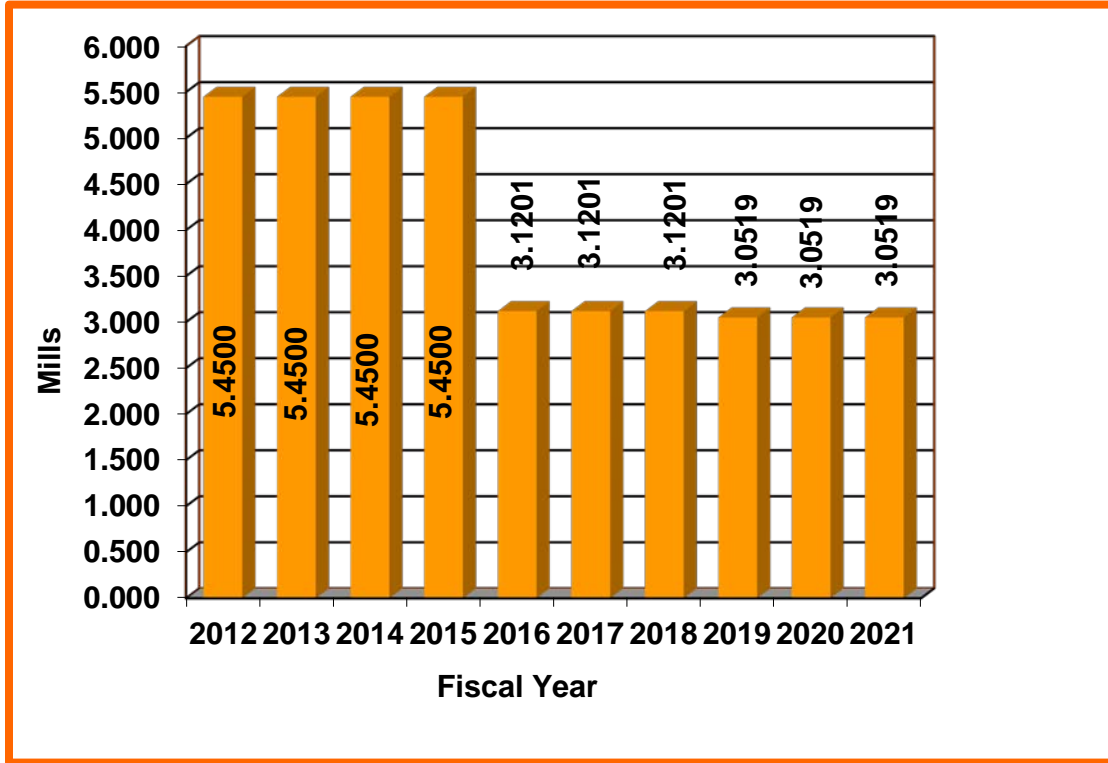
STATISTICAL ANALYSIS

Building	2015	2016	2017	2018	2019
Permits Issued	1,596	1,792	2,297	2,550	2,985
Permit Revenues Received	\$ 206,667	\$ 712,534	\$ 315,484	\$ 135,038	\$ 468,005
Inspections	3,213	3,092	8,261	4,672	5,566
Construction Valuation*	\$ 14,598,684	\$ 102,169,738	\$ 51,714,443	\$ 25,342,861	\$ 100,740,805



*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

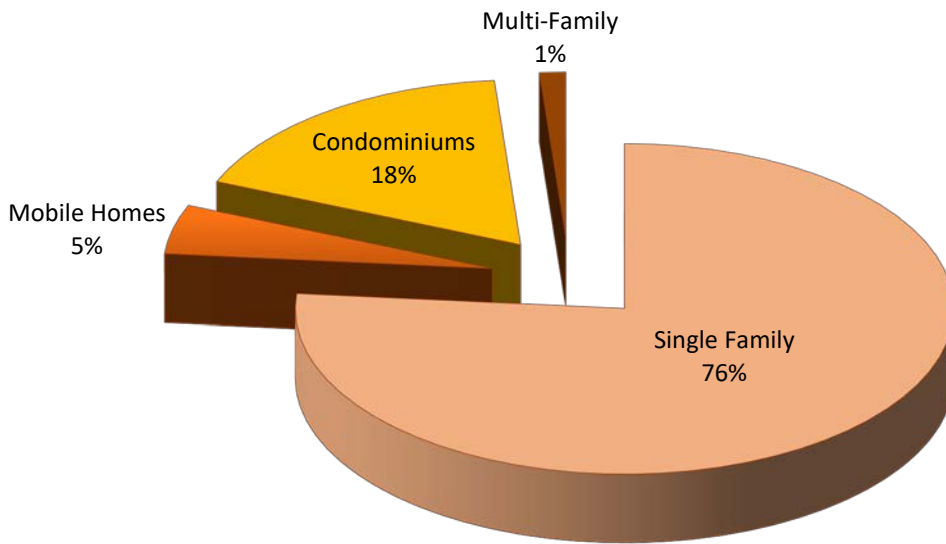
Fiscal Year 2017 - Fiscal Year 2021

	FY 2017 FT	FY 2017 PT	FY 2018 FT	FY 2018 PT	FY 2019 FT	FY 2019 PT	FY 2020 FT	FY 2020 PT	FY 2021 FT	FY 2021 PT
ADMINISTRATION DEPARTMENT										
City Commission	0	5	0	5	0	5	0	5	0	5
City Manager/City Clerk	4	0	4	0	5	0	6	0	5	0
Human Resources/Risk Management	3	0	3	0	0	0	0	0	0	0
ADMINISTRATIVE SERVICES DEPT.										
Human Resources/Risk Management	0	0	0	0	4	0	4	0	4	0
Procurement and Contract Management	0	0	0	0	3	0	3	0	3	0
Information Technology	0	0	0	0	3	0	3	0	3	0
COMMUNITY DEVELOPMENT DEPT.										
Planning	6	0	6	0	6	0	6	0	6	0
Economic Development	1	0	1	0	1	0	1	0	1	0
Code Compliance	3	1	5	1	5	1	5	1	5	1
Building Safety	1	0	1	0	2	0	2	0	3	0
FINANCE DEPARTMENT										
Accounting	5	1	5	1	6	0	6	0	6	0
Procurement	2	0	2	0	0	0	0	0	0	0
Information Technology	3	0	3	0	0	0	0	0	0	0
Office of Management and Budget	1	0	1	0	1	0	1	0	1	0
Customer Service	5	0	5	0	5	0	5	0	5	0
Inventory Control	1	0	1	0	0	0	0	0	0	0
Meter Service	3	0	3	0	3	0	3	0	3	0
POLICE DEPARTMENT										
Police	63	0	65	0	68	0	70	0	70	0
PUBLIC WORKS DEPARTMENT										
Parks Maintenance	9	1	9	1	10	1	10	1	10	1
Recreation	7	0	7	0	7	0	7	0	7	0
Engineering	0	0	3	0	3	0	3	0	4	0
Streets Maintenance	12	0	13	0	13	0	13	0	13	0
Fleet Maintenance	2	0	2	0	3	0	3	0	3	0
City Facilities	3	0	3	0	3	0	4	0	4	0
Stormwater	8	0	8	0	9	0	9	0	9	0
Administration	9	0	6	0	6	0	6	0	6	0
Distribution & Collection	15	0	14	0	14	0	16	0	16	0
Lift Station	5	0	5	0	5	0	5	0	5	0
Water Reclamation	7	0	8	0	7	0	7	0	7	0
Water Production	7	0	7	0	8	0	8	0	8	0
Inventory Control	0	0	0	0	1	0	1	0	1	0
TOTAL PERSONNEL	185	8	190	8	201	7	207	7	208	7

Housing – Household Composition 2018

City	Single Family	Mobile Homes	Condominiums	Multi-Family
Altamonte Springs	6,597	0	6,876	86
Casselberry	6,751	426	1,542	113
Lake Mary	5,019	314	63	42
Longwood	4,688	8	0	233
Oviedo	12,031	2	0	108
Sanford	14,246	7	1,138	339
Winter Springs	12,084	0	537	82

Casselberry Housing Composition (2019)





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CAPITAL IMPROVEMENT PROGRAM

CAPITAL IMPROVEMENT PROGRAM

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

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

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

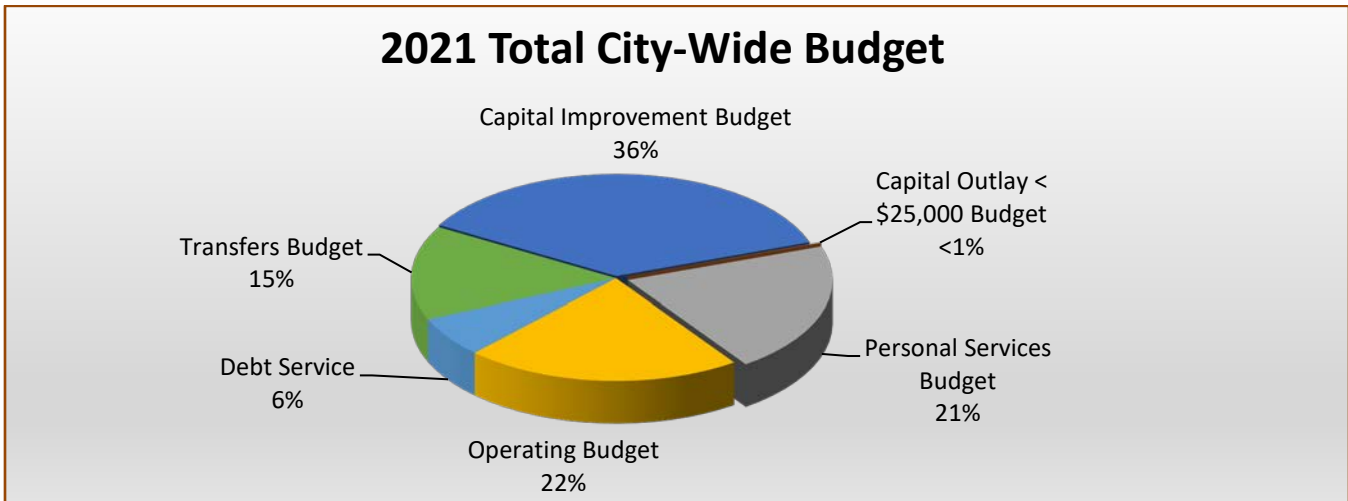
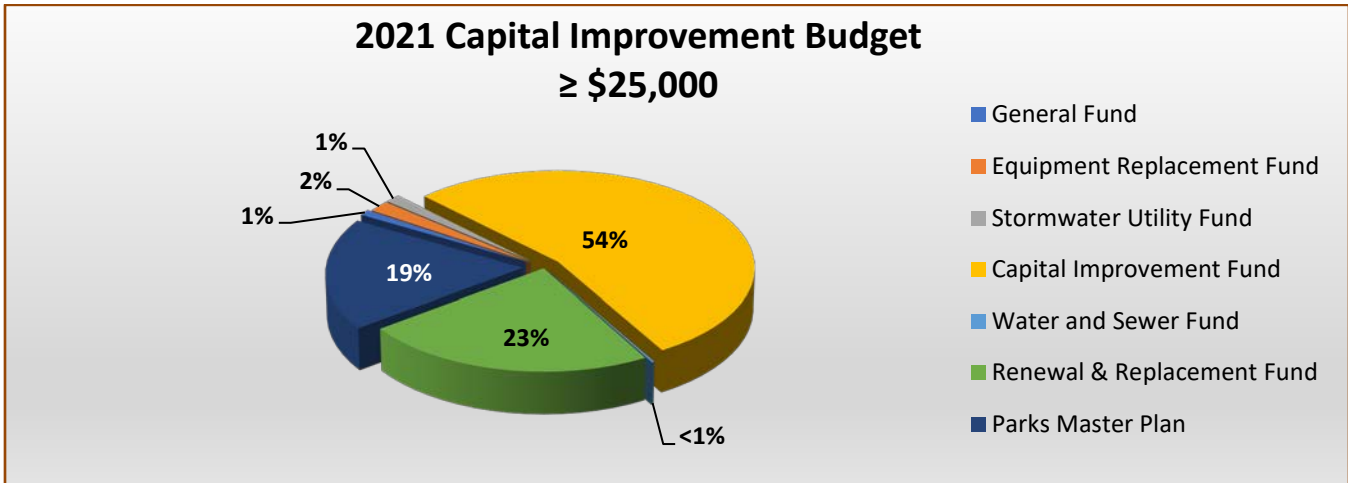
The program is reviewed to balance available funding with the cost of proposed projects. If funding is found to be inadequate, then projects will be revised to reduce costs, delayed or cancelled.

The following pages provide a listing of approved capital projects for FY 2021, segregated by funds. In total, the approved Capital Improvement Program for FY 2021 is in the amount of \$29,600,516.

OVERVIEW

Capital improvements appropriated for fiscal year 2021 for all funds are \$29,600,516. This is 36.34% of the total budget for fiscal year 2021.

	2021	Of Capital Budget	Of Total Budget
General Fund	282,047	0.95%	0.35%
Equipment Replacement Fund	552,023	1.86%	0.68%
Stormwater Utility Fund	400,000	1.35%	0.49%
Capital Improvement Fund	16,000,000	54.05%	19.64%
Water and Sewer Fund	55,000	0.19%	0.07%
Renewal & Replacement Fund	6,798,896	22.97%	8.35%
Infrastructure Surtax Fund	5,465,890	18.47%	6.71%
Total Capital Projects & Equipment	\$29,553,856	99.84%	36.28%
Routine Capital Outlay < \$25,000	46,660	0.16%	0.06%
	\$29,600,516	100.00%	36.34%
Personal Services Budget	16,759,273		
Operating Budget	17,799,132		
Debt Service	5,187,029		
Transfers Budget	12,106,551		
Total City-wide Budget	\$81,452,501		

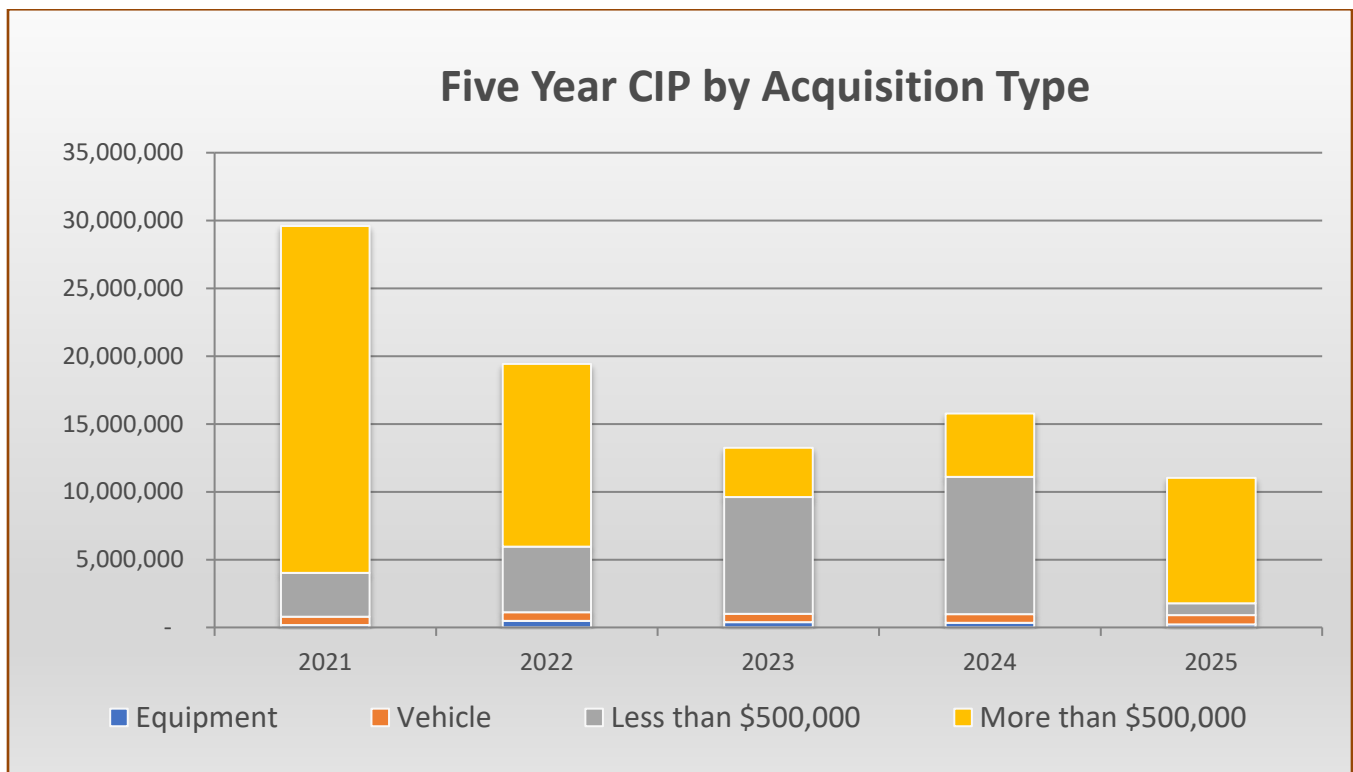


ACQUISITION TYPE

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

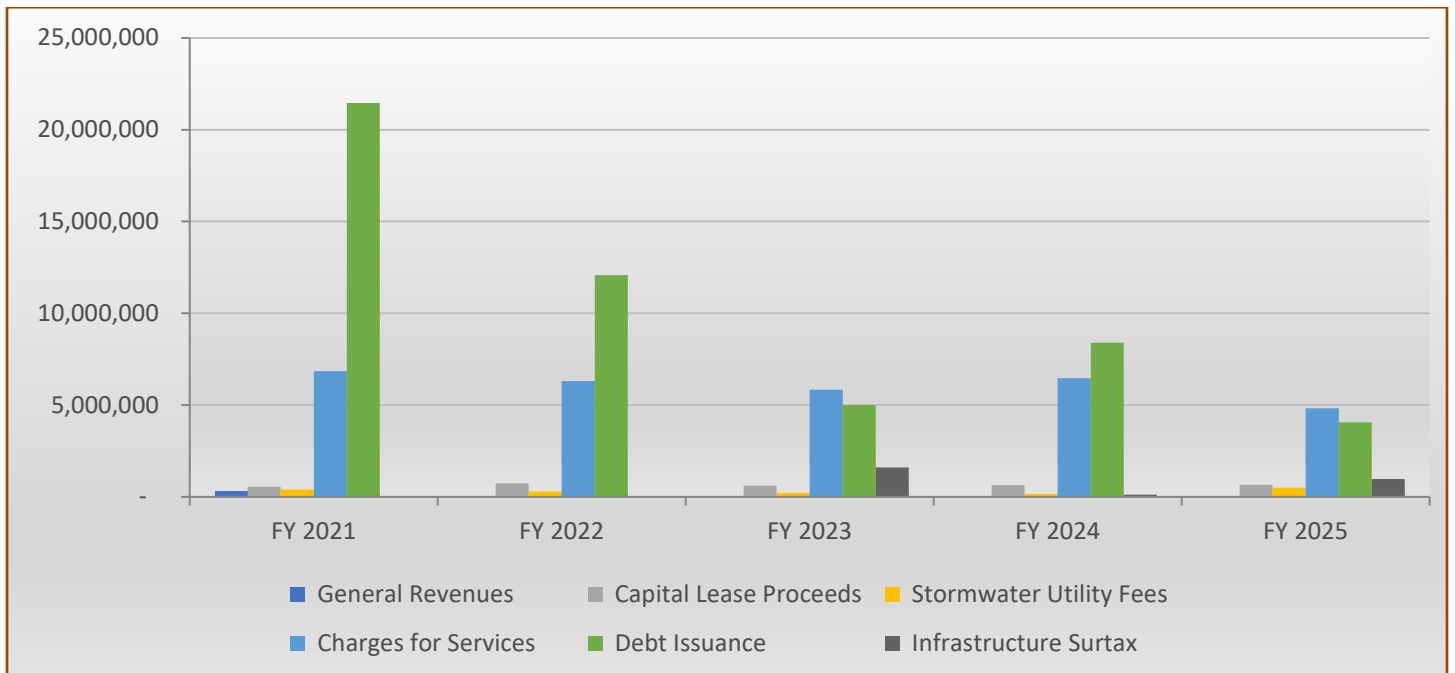
- Equipment - Office equipment, tractors, generators, HVAC equipment
- Vehicles - Automobiles, pick-up trucks and heavy duty trucks
- Capital Improvements less than \$500,000 - Land Acquisition, construction
- Capital Improvements more than \$500,000 - Land Acquisition, construction

<u>Fiscal Year</u>	<u>Equipment</u>	<u>Vehicle</u>	<u>Less than \$500,000</u>	<u>More than \$500,000</u>	<u>Total</u>
2020-2021	174,047	616,343	3,221,132	25,588,994	29,600,516
2021-2022	480,818	631,500	4,834,380	13,472,140	19,418,838
2022-2023	390,653	606,375	8,616,780	3,640,075	13,253,883
2023-2024	342,819	636,694	10,110,808	4,677,575	15,767,896
2024-2025	233,541	668,528	883,919	9,237,552	11,023,540
	<u>\$1,621,878</u>	<u>\$3,159,440</u>	<u>\$27,667,019</u>	<u>\$56,616,335</u>	<u>\$89,064,673</u>



CAPITAL IMPROVEMENT PROJECTS BY FUNDING SOURCE

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>Total for Five Years</u>
General Fund						
General Revenues	\$ 282,047	-	-	-	-	\$ 282,047
Debt Proceeds	-	\$ 10,000,000	-	-	-	\$ 10,000,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 282,047	\$ 10,000,000	-	-	-	\$ 10,282,047
Equipment Replacement Fund						
Capital Lease Proceeds	\$ 552,023	\$ 677,500	\$ 606,375	\$ 636,694	\$ 668,528	\$ 3,141,120
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	\$ 552,023	\$ 677,500	\$ 606,375	\$ 636,694	\$ 668,528	\$ 3,141,120
Stormwater Fund						
Stormwater Utility Fees	\$ 400,000	\$ 300,000	\$ 200,000	\$ 148,459	\$ 500,000	\$ 1,548,459
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	\$ 400,000	\$ 300,000	\$ 200,000	\$ 148,459	\$ 500,000	\$ 1,548,459
Capital Improvement Fund						
Debt Proceeds	\$ 16,000,000	-	-	-	-	\$ 16,000,000
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	\$ 16,000,000	-	-	-	-	\$ 16,000,000
Water and Sewer Fund						
Charges for Services	\$ 55,000	-	-	-	-	\$ 55,000
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	\$ 55,000	-	-	-	-	\$ 55,000
Renewal/Replacement Fund						
Capital Lease Proceeds	-	\$ 54,000	-	-	-	\$ 54,000
Charges for Services	\$ 6,798,896	\$ 6,224,204	\$ 5,747,510	\$ 6,330,398	\$ 4,833,486	\$ 29,934,494
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	\$ 6,798,896	\$ 6,278,204	\$ 5,747,510	\$ 6,330,398	\$ 4,833,486	\$ 29,988,494
Infrastructure Surtax Fund						
Infrastructure Surtax	-	-	\$ 1,600,230	\$ 123,033	\$ 969,226	\$ 2,692,489
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	-	-	\$ 1,600,230	\$ 123,033	\$ 969,226	\$ 2,692,489
Parks Master Plan Fund						
Debt Proceeds	5,465,890	2,076,140	5,005,793	8,399,878	4,052,300	25,000,001
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	5,465,890	2,076,140	5,005,793	8,399,878	4,052,300	25,000,001
W/S Capital Improvement Fund						
Charges for Services	-	\$ 86,994	\$ 93,975	\$ 129,434	-	\$ 310,403
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	-	\$ 86,994	\$ 93,975	\$ 129,434	-	\$ 310,403
Total Revenue from All Sources	\$ 29,553,856	\$ 19,418,838	\$ 13,253,883	\$ 15,767,896	\$ 11,023,540	\$ 89,018,013



Note: Total does not include Routine Capital Outlay < \$25,000

5-YEAR CAPITAL PROJECTS AND EQUIPMENT PURCHASES

Department/Division	Add New/ Replace	Activity	Source of Funding	Nature of Funding	Total Project Cost	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
GENERAL GOVERNMENT										
INFORMATION TECHNOLOGY										
Alerton Global Controller Upgrade	R	General Government	General Fund	General Revenues	27,047	27,047				
NON DEPARTMENTAL										
New Public Works Department Complex	R	General Government	Capital Improvement Fund	Debt Proceeds	7,504,425	7,504,425				
TOTAL GENERAL GOVERNMENT					\$7,531,472	\$7,531,472	\$-	\$-	\$-	\$-
PUBLIC SAFETY										
POLICE										
Vehicle Replacement	R	Public Safety	Equipment Replacement Fund	Capital Lease Proceeds	3,014,745	525,648	577,500	606,375	636,694	668,528
New Police Station	AN	Public Safety	General Fund	Debt Proceeds	10,000,000		10,000,000			
TOTAL PUBLIC SAFETY					\$13,014,745	525,648	10,577,500	606,375	636,694	\$668,528
CULTURE/RECREATION										
PUBLIC WORKS										
NON DEPARTMENTAL										
New Public Works Department Complex	R	Water-Sewer Combined Services	Capital Improvement Fund	Debt Proceeds	6,230,088	6,230,088				
PARKS MAINTENANCE										
1/2 Ton Pickup Truck	R	Culture/Recreation	Equipment Replacement Fund	Capital Lease Proceeds	26,375	26,375				
"Wheel Park" - Phase 1	AN	Culture/Recreation	Parks Master Plan Fund	Debt Proceeds	3,761,701	287,623			3,474,078	
"Wheel Park" - Phase 2	AN	Culture/Recreation	Parks Master Plan Fund	Debt Proceeds	5,228,715	302,915			4,925,800	
Secret Lake Park Improvements	R	Culture/Recreation	Parks Master Plan Fund	Debt Proceeds	3,624,758	3,624,758				
Wirz Park Improvements	R	Culture/Recreation	Parks Master Plan Fund	Debt Proceeds	5,382,096	376,303		5,005,793		
Dew Drop Park Improvements	R	Culture/Recreation	Parks Master Plan Fund	Debt Proceeds	2,443,396	338,357				2,105,039
Lake Concord Park - Art House Expansion	R	Culture/Recreation	Parks Master Plan Fund	Debt Proceeds	2,427,674	351,534	2,076,140			
Sunnytown Park Improvements	R	Culture/Recreation	Parks Master Plan Fund	Debt Proceeds	2,131,660	184,400				1,947,260
Lake Hodge Park Playground Equipment Replacement	R	Culture/Recreation	General Fund	General Revenues	70,000	70,000				
Lake Hodge Park Dock Decking Replacement	R	Culture/Recreation	General Fund	General Revenues	40,000	40,000				
Marigold Trailhead Decking Replacement	R	Culture/Recreation	General Fund	General Revenues	145,000	145,000				
TOTAL CULTURE/RECREATION					\$31,511,464	\$11,977,353	\$2,076,140	\$5,005,793	\$8,399,878	\$4,052,300
PHYSICAL ENVIRONMENT										
PUBLIC WORKS										
STORMWATER										
Lake Jesup Basin Nitrogen Removal Projects	AN	Environment	Stormwater Utility Fund	Stormwater Utility Fees	300,000		300,000			
New Public Works Department Complex	R	Environment	Capital Improvement Fund	Debt Proceeds	2,265,487	2,265,487				
Erosion Control and Miscellaneous Stormwater Projects	R	Environment	Stormwater Utility Fund	Stormwater Utility Fees	200,000			200,000		
Boat Launch (South Lake Triplet)	AN	Environment	Stormwater Utility Fund	Stormwater Utility Fees	148,459				148,459	
Storm Pipe Rehabilitation	R	Environment	Stormwater Utility Fund	Stormwater Utility Fees	400,000	400,000				
General BMPs (Best Management Practices) Projects	AN	Environment	Stormwater Utility Fund	Stormwater Utility Fees	500,000					500,000
TOTAL PHYSICAL ENVIRONMENT					\$3,813,946	2,665,487	\$300,000	\$200,000	\$148,459	\$500,000
SEWER/WASTEWATER SERVICES										
PUBLIC WORKS										
LIFT STATIONS										
Lift Station Pump Replacement	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	125,000	25,000	25,000	25,000	25,000	25,000
Replacement Control Panels	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	140,000	28,000	28,000	28,000	28,000	28,000
Lift Station #31 Bend in the Road Renovation	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	831,076	831,076				
Lift Station #77 Quintuplet Renovation	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	577,104		84,413	492,691		
Lift Station #44 Live Oaks Rehab	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	238,810				238,810	
Lift Station #52 Eagle South Rehab	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	307,468					307,468
WATER RECLAMATION										
Surge Pump Replacements (#3 &4)	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	65,000	65,000				
WRF Improvements	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	800,000		400,000	400,000		
Replace Dynasand Filter	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	665,471		327,818	337,653		
Generator Replacement	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	289,819				289,819	
Clarifier Sludge Scraper	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	180,541					180,541
TOTAL SEWER/WASTEWATER SERVICES					\$4,220,289	949,076	\$865,231	\$1,283,344	\$581,629	\$541,009

Department/Division	Add New/ Replace	Activity	Source of Funding	Nature of Funding	Total Project Cost	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
TRANSPORTATION										
PUBLIC WORKS										
INFRASTRUCTURE SURTAX FUND										
Road Rehabilitation - Various Streets	R	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	1,982,044			1,012,818		969,226
US 17-92 to Sunset Drive Pedestrian Connectivity Improvements	R	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	310,716			310,716		
Southcot Drive Bicycle/Pedestrian Improvements	R	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	276,696			276,696		
Miscellaneous Small Transportation Projects	R	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	123,033				123,033	
STREETS MAINTENANCE										
Bucket Truck	R	Transportation	Equipment Replacement Fund	Capital Lease Proceeds	100,000		100,000			
TOTAL TRANSPORTATION					\$2,792,489	-	\$100,000	\$1,600,230	\$123,033	\$969,226
WATER-SEWER COMBINED SERVICES										
PUBLIC WORKS										
DISTRIBUTION & COLLECTION										
Windward Square WM Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	2,100,000	2,100,000				
Various Gravity Sewer Lining	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	2,657,653	420,000	337,653	400,000	750,000	750,000
Sausalito FM Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	2,560,000	1,164,000	1,396,000			
Northgate Phase 1 Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,915,820	1,915,820				
Queens Mirror FM Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,150,000			360,000	790,000	
Lake Howell Arms FM Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	163,909					163,909
Eastbrook 1 Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,378,109		1,378,109			
English Estates Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,536,374		1,536,374			
Northgate Phase 2 Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,285,784		212,180	1,073,604		
Winter Woods Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,852,310		298,657	1,553,653		
Tanglewood Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	960,560			112,551	848,009	
Eastbrook 2 Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,355,394			225,102	1,130,292	
Deer Run Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,448,530			289,256	1,159,274	
Sterling Park Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,169,707				95,060	1,074,647
Eastbrook 3 Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,613,710				300,252	1,313,458
Lake Ann Estates Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	635,885				57,964	577,921
Forest Brook Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	152,839					152,839
Casa Aloma Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	59,703					59,703
Flatbed Truck	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Capital Lease Proceeds	54,000		54,000			
Seminola WM Looping (17/92 to Dog Track Rd.)	AN	Water-Sewer Combined Services	Capital Improvement Fund	Charges for Services	86,994		86,994			
Center Dr. WM Looping (Sunset Rd. to Cinnamon Cir.)	AN	Water-Sewer Combined Services	Capital Improvement Fund	Charges for Services	93,975			93,975		
WM Looping from Lake Dr. to Lancelot Way	AN	Water-Sewer Combined Services	Capital Improvement Fund	Charges for Services	129,434				129,434	
TOTAL WATER-SEWER COMBINED SERVICES					\$24,360,690	\$5,599,820	\$5,299,967	\$4,108,141	\$5,260,285	\$4,092,477
WATER UTILITY SERVICES										
PUBLIC WORKS										
WATER PRODUCTION										
Casselton Water Tower Lighting	AN	Water Utility Services	Water and Sewer Fund	Charges for Services	55,000	55,000				
North WTP Ground Storage Tank Rehab	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	250,000	250,000				
Various Well Rehab	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	800,000		200,000	200,000	200,000	200,000
South WTP Ground Storage Tank Rehab	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	250,000			250,000		
South WTP HSP, Motor & VFD Rehab	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	417,918				417,918	
TOTAL WATER UTILITY SERVICES					\$1,772,918	305,000	\$200,000	\$450,000	\$617,918	\$200,000
TOTAL FIVE YEAR CAPITAL PROJECTS AND EQUIPMENT PURCHASES					\$89,018,013	\$29,553,856	\$19,418,838	\$13,253,883	\$15,767,896	\$11,023,540

Note: Total does not include Routine Capital Outlay < \$25,000

ROUTINE CAPITAL OUTLAY < \$25,000

Department/Division	Add New/ Replace	Activity	Source of Funding	Total Project Cost
PHYSICAL ENVIRONMENT				
PUBLIC WORKS				
<u>STORMWATER</u>				
Four Wheeler	AN	Environment	Equipment Replacement Fund	16,080
TOTAL PHYSICAL ENVIRONMENT				\$16,080
CULTURE/RECREATION				
PUBLIC WORKS				
<u>PARKS MAINTENANCE</u>				
Four Wheeler	R	Culture/Recreation	Equipment Replacement Fund	16,080
Equipment Lift	AN	Culture/Recreation	Golf Club Fund	7,500
Commercial Air Fryer	AN	Culture/Recreation	General Fund	7,000
TOTAL CULTURE/RECREATION				\$30,580
TOTAL FIVE YEAR CIP				\$46,660

Routine Capital Outlay < \$25,000	\$46,660
Capital Projects and Equipment Purchases	29,553,856
Total Capital	\$29,600,516



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5-YEAR CAPITAL PROJECTS AND OPERATING BUDGET

Department/Division	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Annual Operating Impact
PUBLIC SAFETY						
POLICE						
Vehicle Replacement - Fuel & Maintenance	20,000	21,000	22,050	23,153	24,310	110,513
New Police Station			20,000	20,600	21,218	61,818
TOTAL PUBLIC SAFETY	\$20,000	\$21,000	\$42,050	\$43,753	\$45,528	\$110,513
CULTURE/RECREATION						
PUBLIC WORKS						
PARKS MAINTENANCE						
Secret Lake Park Improvements		4,120	4,244	4,371	4,498	17,233
Various Park Improvements					4,000	4,000
Wheel Park - Phase 1		4,000	4,120	4,244	4,371	16,735
Wheel Park - Phase 2		4,000	4,120	4,244	4,371	16,735
Dew Drop Park			4,000	4,120	4,244	12,364
Sunnytown Park				4,000	4,120	8,120
Golf Clubhouse & Maintenance Bldg. Roof	900	927	955	983	1,012	4,777
TOTAL CULTURE/RECREATION	\$900	\$13,047	\$17,439	\$21,961	\$26,616	\$79,963
PHYSICAL ENVIRONMENT						
ENGINEERING						
F150 4x4 - Fuel & Maintenance	2,315	2,431	2,553	2,674	2,754	12,727
STORMWATER						
Queens Mirror Nutrient Reduction Facility (QMNuRF) - Operations, Maintenance, Supplies		100,000	103,000	106,090	109,180	418,270
3/4-ton F250 - Fuel & Maintenance	2,315	2,431	2,553	2,674	2,754	12,727
Air Boat - Fuel & Maintenance	2,315	2,431	2,553	2,674	2,754	12,727
New Public Works Bldg.	20,000	20,600	21,218	21,836	22,491	106,145
Ford F250 - Fuel & Maintenance	2,315	2,431	2,553	2,674	2,754	12,727
SW390 Ford Explorer - Fuel & Maintenance			2,553	2,674	2,754	7,981
Streetsweeper - Fuel & Maintenance	8,000	8,400	8,820	9,240	9,517	43,977
Lake Jesup Basin Nitrogen Removal Projects			6,000	6,180	6,365	18,545
Erosion Control and Miscellaneous Stormwater Projects				4,000	4,120	8,120
Boom Mower					1,400	1,400
Tractor					1,100	1,100
Boat Launch (South Lake Triplet)				2,969	3,058	6,027
Gradall					6,800	6,800
Storm Pipe Rehabilitation		8,000	8,240	8,487	8,742	33,469
General BMPs (Best Management Practices) Projects					10,000	10,000
TOTAL PHYSICAL ENVIRONMENT	\$37,261	\$146,724	\$160,041	\$172,172	\$196,545	\$712,743
TRANSPORTATION						
PUBLIC WORKS						
INFRASTRUCTURE SURTAX FUND						
Road Rehabilitation - Various Streets	41,200	62,647	64,526	66,405	68,397	303,175
Trails Rehabilitation	3,735	3,922	4,040	4,222	4,349	20,267
Crystal Bowl On-Street Parking	1,823	1,877	1,934	1,988	2,048	9,669
Lancelot Way On-Street Parking	844	870	896	921	949	4,480
SR 436 @ Casselton Traffic Signal Improvements	2,360	2,431	2,503	2,573	2,650	12,517
US 17-92 to Sunset Drive Pedestrian Connectivity Improvements			6,214	6,400	6,592	19,206
Quail Pond Circle Complete Street/Pedestrian Connectivity Improvements	5,700	5,871	6,047	6,229	6,416	30,263
Southcot Drive Bicycle/Pedestrian Improvements			5,534	5,700	5,871	17,105
Miscellaneous Small Transportation Projects				2,461	2,535	4,996
SR 436 @ Carmel Circle/Lake Howell Square (Walmart) Traffic Signal Improvements	2,359	2,430	2,503	2,578	2,655	12,525
STREETS MAINTENANCE						
Hot Asphalt Trailer	1,009	1,040	1,071	1,102	1,135	5,357
3/4 ton Service Truck	2,315	2,431	2,553	2,674	2,754	12,727
Bucket Truck		2,315	2,431	2,553	2,674	9,973
Clam Truck	4,779	4,923	5,070	5,222	5,379	25,373
TOTAL TRANSPORTATION	\$66,125	\$90,756	\$105,321	\$111,028	\$114,404	\$487,634

Department/Division	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Annual Operating Impact
SEWER/WASTEWATER SERVICES						
PUBLIC WORKS						
LIFT STATIONS						
3/4-ton 4x4 Pickup Truck - Fuel & Maintenance	2,205	2,315	2,431	2,553		9,504
3/4-ton 4x4 Pickup Truck - Fuel & Maintenance	2,205	2,315	2,431	2,553		9,504
Seminola Master Lift Station Renovation - Operation & Maintenance	44,628	46,860	49,203	51,663	54,246	246,599
Lift Station #31 Bend in the Road Renovation - Operation & Maintenance	16,126	16,932	17,779	18,668	19,601	89,106
RENEWAL AND REPLACEMENT						
LIFT STATIONS						
Lift Station Pumps - Operation & Maintenance	2,839	2,981	3,130	3,287	3,451	15,688
WATER RECLAMATION						
2- Chlorine Pump Skids with Pumps	525	551	579	608	638	2,901
Thompson Pump	609	639	671	705	740	3,365
Monitoring Well Replacement	105	110	116	122	128	580
WRF Improvements	840	882	926	972	1,021	4,642
TOTAL SEWER/WASTEWATER	\$70,082	\$73,586	\$77,266	\$81,129	\$79,825	\$381,889
WATER-SEWER COMBINED SERVICES						
PUBLIC WORKS						
DISTRIBUTION & COLLECTION						
Flatbed Truck - Fuel & Maintenance	2,100	2,205	2,315			6,620
RENEWAL & REPLACEMENT						
New Public Works Building	20,000	21,000	22,050	23,153		86,203
CAPITAL IMPROVEMENT FUND						
17/92 WM Looping (Seminola Blvd to Laurel St) - Maintenance	6,619	6,950	7,298	7,663		28,530
Seminola WM Looping (17/92 to Dog Track Rd.) - Maintenance	1,740	1,827	1,918	2,014		7,500
Center Dr. WM Looping (Sunset Rd. to Cinnamon Cir.) - Maintenance		1,880	1,974	2,073		5,927
WM Looping from Lake Dr. to Lancelot Way - Maintenance			2,300			2,300
TOTAL WATER-SEWER COMBINED SERVICES	\$30,459	\$33,862	\$37,855	\$34,902	\$-	\$137,079
WATER UTILITY SERVICES						
PUBLIC WORKS						
WATER PRODUCTION						
South Water Treatment Plant Electrical Improvement	1,050	1,103	1,158	1,216	1,276	5,802
Howell Park Plant Rehab	26,565	27,893	29,288	30,752	32,290	146,788
North Water Treatment Plant Well #2 Modification	1,540	1,617	1,698	1,783	1,872	8,509
TOTAL WATER UTILITY SERVICES	\$29,155	\$30,613	\$32,143	\$33,751	\$35,438	\$161,100
TOTAL FIVE YEAR ANNUAL OPERATING IMPACT	\$253,982	\$409,588	\$472,116	\$498,696	\$498,356	\$2,101,829

SIGNIFICANT NON-ROUTINE PROJECTS

The New Public Works Department Complex project (\$16,000,000) and the Parks Master Plan (\$5,465,890) meet the specification of significant non-routine projects in which resources are being appropriated for in FY 2021 in accordance with the definition of these capital improvements as presented in the first page of this section. The Public Works Department Complex project is being shared between General Fund, Water & Sewer Fund and Stormwater Utility Fund.



GLOSSARY OF TERMS & ACRONYMS

Fiscal Year 2021 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.

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 are 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 this 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 can be dedicated to acquisitions that range from office furniture and desk top computers 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 Development Block Grant (CDBG): This is a source of funding for neighborhood improvements and is administered by the U.S. Department of Housing and Urban Development (HUD).

Comprehensive Annual Financial Report (CAFR): An annual report that presents the status of the City's financial situation during the past fiscal year. The CAFR 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.

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 county 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.

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. Or, 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 which exclude capital costs, such as office supplies, maintenance of equipment, and travel.

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. 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, travelers 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.