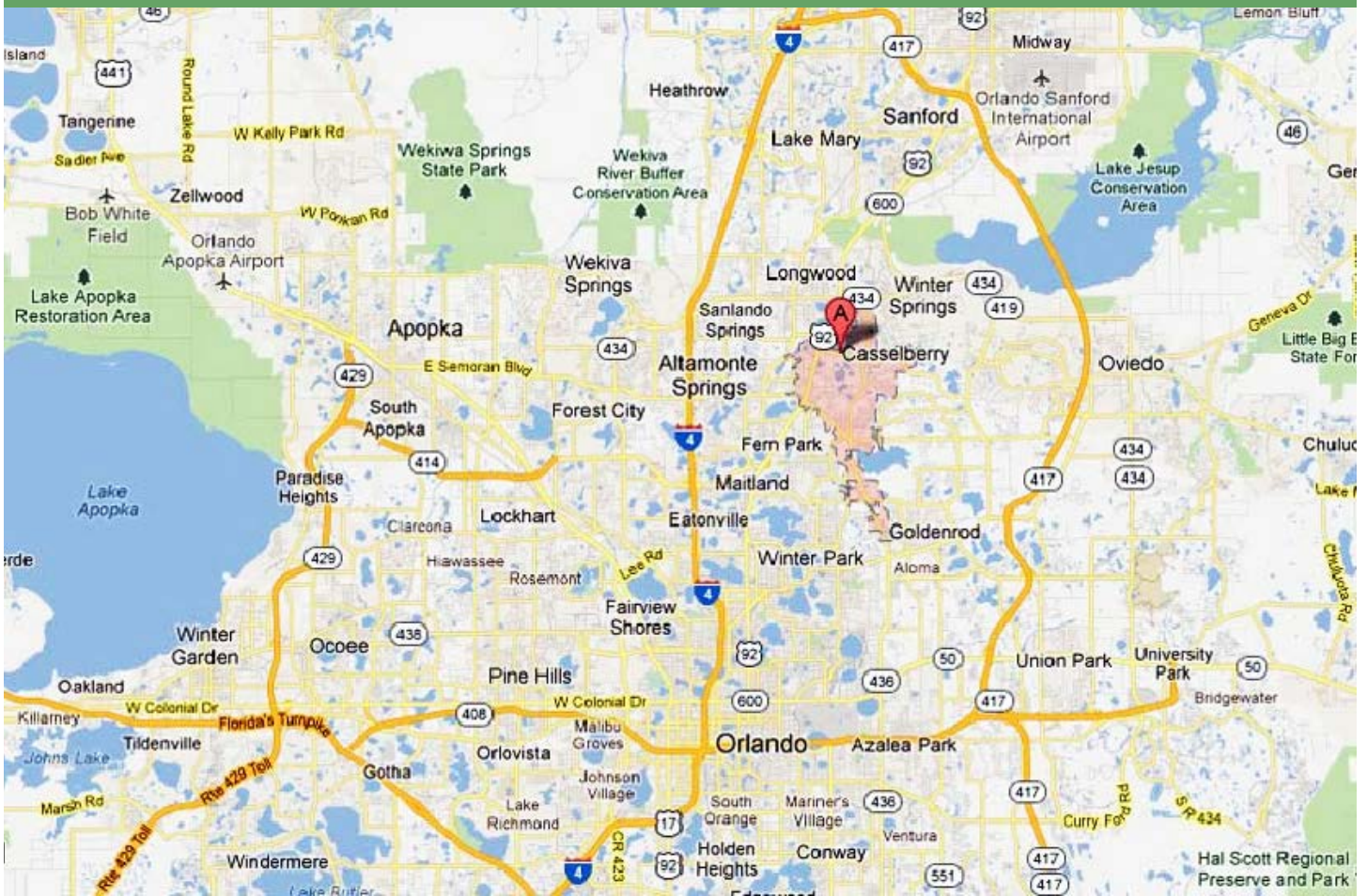




CITY of CASSELBERRY

Florida



PROPOSED BUDGET

OCTOBER 1, 2021—SEPTEMBER 30, 2022

CITY OF CASSELBERRY, FLORIDA

Proposed Annual Budget Fiscal Year 2022

City Commission

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

City Manager

James R. Newlon

City Attorney

Catherine D. Reischmann

City Clerk

Donna G. Gardner

Administrative Services

Andy Brooks, Director

Community Development

Chris Bowley, Director

Finance

Carol A. Conroy, Director

Police

Larry D. Krantz, Police Chief

Public Works

Mark D. Gisclar, Director



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TABLE OF CONTENTS

PROPOSED BUDGET

OCTOBER 1, 2021 – SEPTEMBER 30, 2022

GOVERNMENT FINANCE OFFICERS ASSOCIATION	1
LOCATION	2
MISSION STATEMENT, CORE VALUES AND VISION	3
CITY GOALS AND OBJECTIVES FOR PERFORMANCE MANAGEMENT	4
CASSELBERRY AT A GLANCE	10
BUDGET MESSAGE	20
INTRODUCTION	32
FY 2022 Budget Calendar at a Glance	34
Budget Document Organization	35
Financial Structure.....	37
FY 2022 Proposed Budget Development.....	40
Ten-Year Stormwater Budget	52
Expenditures.....	55
Financial Policies	57
Debt Service Table	60
Department/Fund Matrix FY 2022	62
REVENUE AND EXPENDITURE/EXPENSE SUMMARIES	64
Budget Summary Fiscal Year 2022.....	65
Comparative Years Summary All Appropriated Funds	66
Comparative Years Summary Governmental Funds General Fund.....	67
Comparative Years Summary Governmental Funds All Other Appropriated	68
Comparative Years Summary Enterprise Fund Water and Sewer.....	69
Comparative Years Summary Enterprise Funds All Other Appropriated	70
Revenues By Source Summary All Appropriated Funds	71
Sources and Uses of Funds Summary All Appropriated Funds.....	75
Expenditures By Object Category Summary - By Fund All Appropriated Funds	78
Expenditures By Object Category Summary - By Department All Appropriated Funds.....	80
ORGANIZATIONAL CHART	82
Comparative Schedule of Department Staffing	83

ADMINISTRATION DEPARTMENT 84

- City Commission (General Fund) 89
- City Manager/City Clerk (General Fund) 91
- Legal (General Fund)..... 93

ADMINISTRATIVE SERVICES DEPARTMENT 96

- Procurement and Contract Management (General Fund) 101
- Human Resources/Risk Management (General Fund)..... 103
- Information Technology (General Fund) 105

COMMUNITY DEVELOPMENT DEPARTMENT 108

- Planning (General Fund)..... 113
- Economic Development (General Fund) 115
- Code Compliance Section (General Fund)..... 117
- Planning (Community Redevelopment Agency Fund)..... 119
- Building Safety (Building Safety Fund)..... 121
- Code Compliance (Equipment Replacement Fund) 123

FINANCE DEPARTMENT 126

- Accounting (General Fund)..... 131
- Management & Budget (General Fund) 133
- Customer Service (Water and Sewer Fund)..... 135
- Meter Service (Water and Sewer Fund)..... 137

NON-DEPARTMENTAL 140

- Non-Departmental (General Fund)..... 143
- Non-Departmental (Stormwater Utility Fund) 145
- Non-Departmental (Multi Modal Impact Fee Trust Fund) 147
- Non-Departmental (Community Redevelopment Agency Fund)..... 149
- Non-Departmental (Infrastructure Sales Surtax Fund) 151
- Non-Departmental (Tree Replacement Fund) 153
- Non-Departmental (Solid Waste Fund) 155
- Non-Departmental (Building Safety Fund)..... 157
- Non-Departmental (Debt Service Fund)..... 159
- Non-Departmental (Equipment Replacement Fund) 161
- Non-Departmental (Capital Improvement Fund)..... 163
- Non-Departmental (Parks Master Plan Fund) 167
- Non-Departmental (Water and Sewer Fund)..... 169
- Non-Departmental (Renewal/Replacement Fund)..... 173

Non-Departmental (Capital Improvement Fund).....	175
Non-Departmental (Casselberry Golf Club Fund).....	177
POLICE DEPARTMENT	180
Police (General Fund).....	185
Police (Police Education Fund)	187
Police (Law Enforcement Trust Fund).....	189
Police (Municipal Impact Fee Fund).....	191
Police (Treasury Equity Fund).....	193
Police (Justice Equity Fund).....	195
Police (Equipment Replacement Fund).....	197
Police (PD Complex Construction Fund).....	199
PUBLIC WORKS DEPARTMENT	202
Parks Maintenance (General Fund)	209
Recreation (General Fund)	211
Engineering (General Fund).....	213
Streets Maintenance (General Fund).....	215
Fleet Maintenance (General Fund)	217
City Facilities (General Fund).....	219
Engineering (Local Option Gas Tax Fund).....	221
Stormwater (Stormwater Utility Fund)	223
Engineering (Infrastructure Sales Surtax Fund)	225
Streets Maintenance (Tree Replacement Fund).....	227
Engineering (Summerset Wall Fund)	229
Solid Waste (Solid Waste Fund)	231
Engineering (Street Light Fund)	233
Parks Maintenance (Equipment Replacement Fund)	235
Streets Maintenance (Equipment Replacement Fund)	237
Fleet Maintenance (Equipment Replacement Fund)	239
Stormwater (Equipment Replacement Fund)	241
Stormwater (Capital Improvement Fund)	243
Parks Maintenance (Parks Master Plan Fund).....	245
Inventory Control (Water and Sewer Fund).....	247
Administration (Water and Sewer Fund)	249
Distribution & Collection (Water and Sewer Fund)	251
Lift Stations (Water and Sewer Fund)	253
Water Reclamation (Water and Sewer Fund).....	255

Water Production (Water and Sewer Fund)	257
Distribution & Collection (Renewal/Replacement Fund)	259
Lift Stations (Renewal/Replacement Fund)	261
Water Reclamation (Renewal/Replacement Fund)	263
Water Production (Renewal/Replacement Fund)	265
Parks Maintenance (Casselberry Golf Club Fund)	267
APPENDIX A	270
Classification / Pay Grade Schedule for Fiscal Year 2022	271
General Employees	271
Public Safety - Police	275
Shared Position Allocation	276
APPENDIX B	278
Projected Changes in Fund Balances Fiscal Year 2022.....	280
APPENDIX C	282
Seminole County and Municipalities Property Tax Rates	284
Seminole County & Municipalities Property Taxable Value Comparison	285
Statistical Analysis Assessed Value vs. Taxable Value.....	287
General Fund Revenues and Expenditures Five Year Trends - Actual	288
General Fund Five Year Trends.....	290
Water & Sewer Fund Profit & Loss - Five Year Trends - Actual	291
Water & Sewer Five Year Trends	292
Statistical Analysis	293
Departmental Personnel Counts by Year.....	295
CAPITAL IMPROVEMENT PROGRAM	298
Overview.....	300
Acquisition Type	301
Capital Improvement Projects by Funding Source	302
5-Year Capital Projects and Equipment Purchases.....	303
Routine Capital Outlay < \$25,000	305
5-Year Capital Projects and Operating Budget	307
Significant Non-Routine Projects	309
GLOSSARY OF TERMS & ACRONYMS.....	310



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Casselberry
Florida**

For the Fiscal Year Beginning

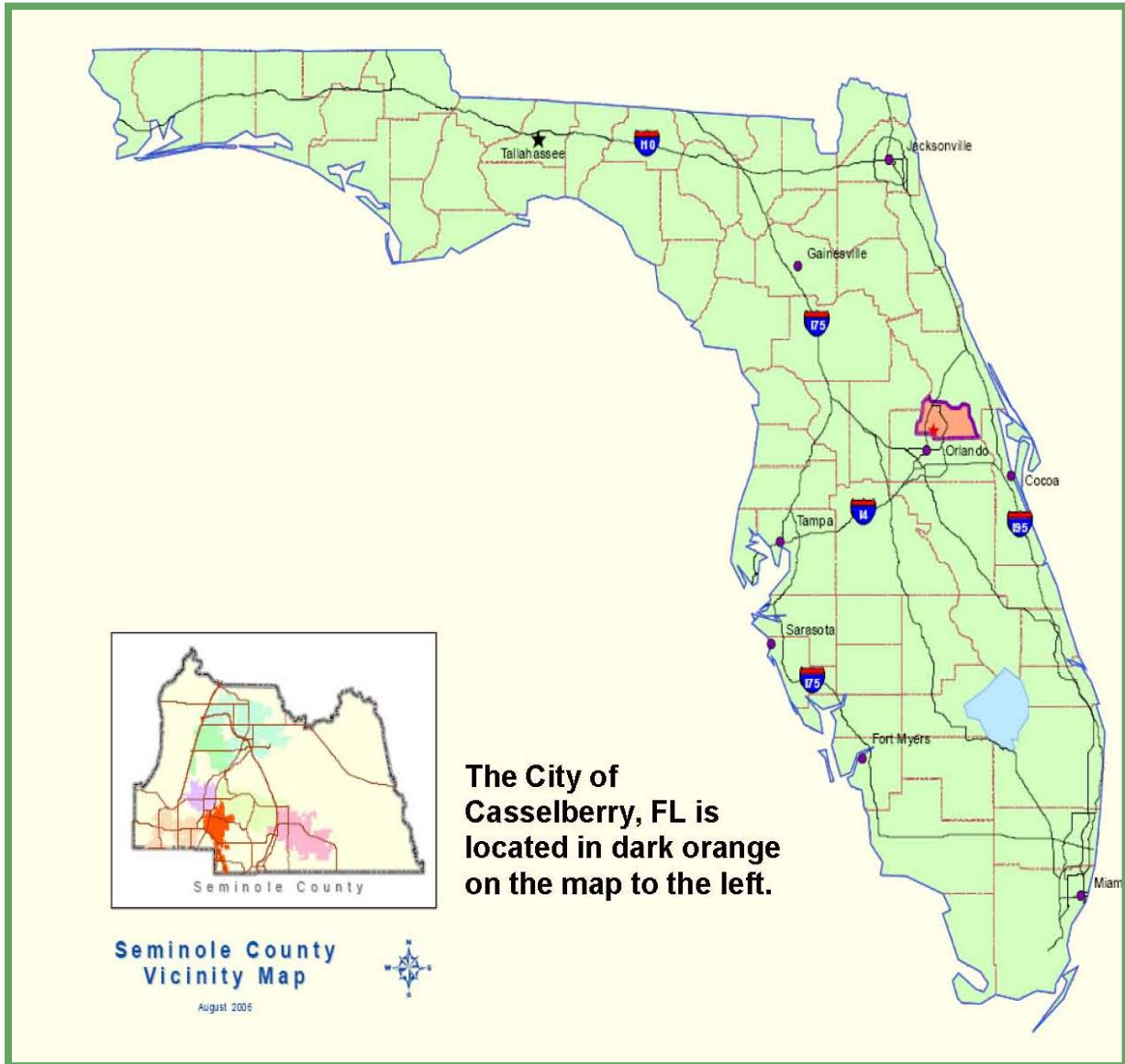
October 01, 2020

Christopher P. Morill

Executive Director

LOCATION

City of Casselberry, Florida



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 2022 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 decreased while continuing to provide the same efficient, effective services to the citizens and businesses of Casselberry. The City continues to be a safe, family friendly community through effective public safety services. 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. The Parks Master Plan is now underway with the construction or improvement of six City Parks. The City continues to define itself as an arts community. Many cultural events are held free of charge to the community both in the City parks and at the City Art House. Significant progress has been made in the road rehabilitation and tree planting programs, revitalizing the community one street at a time. Water quality improvements have been achieved through extensive improvements to the Howell park Water Treatment Plant. 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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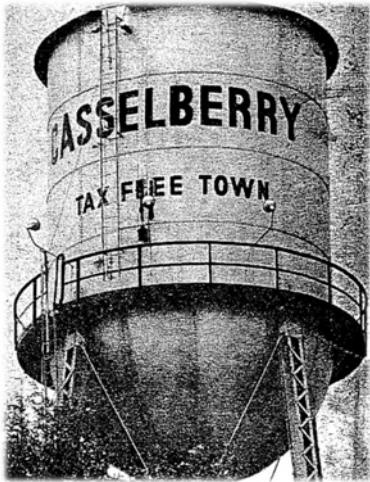
CASSELBERRY AT A GLANCE

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



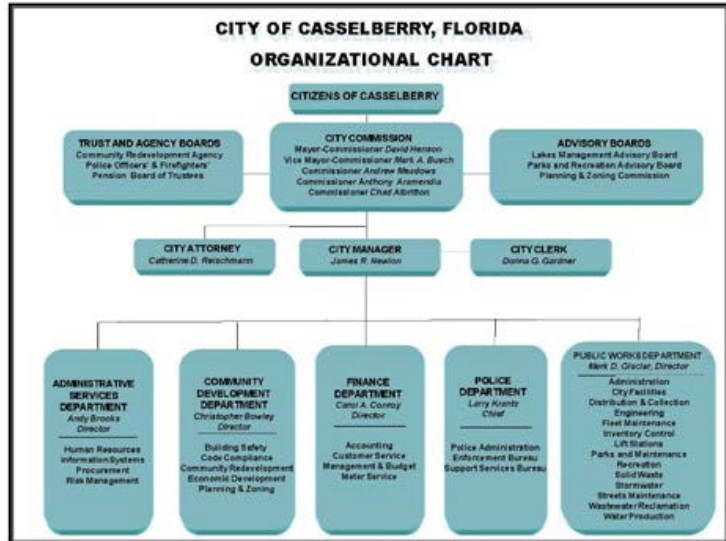
of Central Florida and providing commercial corridors that give residents, visitors, and business entrepreneurs easy access to an array of restaurants and retail shops, office and commercial space, and top-rated healthcare facilities.



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 210 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.



Lake Concord Park

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.



Secret Lake Park

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.

Various events for the whole family are held by the City throughout the year, such as, Spooktoberfest, a ghoulish dance party, and a costume contest in October, the annual tree lighting ceremony, and Santa Run in December and Mardi Gras and Mardi Paw parade in March.



Casselberry Recreation Center

Casselberry's current official population is estimated to be 30,341, 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



Blueway Trail

The City also encourages all ages to participate in healthy outdoor events including outdoor fitness classes, family fun walk on the Greenway Trail, 5K races, Yunyak, Hook Kids on Fishing, golf tournaments, and senior outdoor games. The Recreation Center provides many opportunities for senior residents to benefit from a number of different social activities. There, many participate in dance classes, health fairs, tax preparation, exercise routines and much more.

One of the City's objectives approved by the City Commission resulted in a parks bond referendum for improvements and upgrades to five existing parks in Casselberry and the creation of a new "Wheel Park" on the northeast side of the City. The vote by City residents, in March 2020, 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. The first of the parks improvements to take shape is Secret Lake Park which will be followed by the Art House Expansion at Lake Concord Park, and “Wheel Park” in the upcoming year.



Lake Concord Park Event

The acquisition of the family home of the City’s founder, Hibbard Casselberry, (commonly referred to as “Brightwater”) was recently approved by the City Commission. The property consists of approximately 8.9 acres of land on the eastern shore of South Lake Triplet and is contiguous with City-owned land to the south and to the north. Centrally located on the property is a house designed by famed architect James Gamble Rogers. Though impressive in appearance, it is known to be in severe disrepair. The City plans to add this land to the City’s park system as a passive park and botanical

garden. In future years, as funding becomes available, the land will be improved and the house renovated to function as a center for low impact events, such as hosting and catering weddings and other gatherings in a naturally scenic and historic setting.



Brightwater Estate



Seminole County Public Schools



Casselberry Elementary

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

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



Lake Concord Park

The City of Casselberry (City) has focused on quality-of-life development for the past several years. This investment is resulting in the attraction of new development and redevelopment throughout the City. It is the balance between public investment in parks, recreational events, entertainment in Lake Concord Park, trails, tree plantings, and neighborhood identification that provides a sense-of-place that people are looking for when deciding to settle in a community.

The large-scale investment in parks was identified through a parks referendum passage of over \$24 million for the enhancement and upgrade/development of Secret Lake Park, Sunnyside Park, Wirz Park, Lake Concord Park Art House, Dew Drop Park, and Wheel Park. Wheel Park is considered new construction and will feature age-targeted distinction

of phasing for user safety. The small-scale improvements to parks include connecting trails and adding trees, benches, and fountains. Construction of a new art house and retrofitting an acquired home to a sculpture house will enhance Casselberry's reputation as an artists' community.

The location of development at all geographic points of Casselberry indicates that City-wide policies provide incentive to developers to consider projects and that these locations result in a return on investment. To the south, the gateway from Orlando and Winter Park features changes to the area centered at the Howell Branch Road and State Road (SR) 436 intersection. Due to the change in traffic patterns from new residential projects, the Florida Department of Transportation is performing roadway upgrades to accommodate the additional traffic. The additional development in the area is from the 700+ unit Hawks Crest subdivision and the recently approved City project Grayson Square (f.k.a. Slovak Gardens). The 138-unit townhome project by Pulte Homes is considered in-fill development that counters urban sprawl. The City has the utility capacity to serve the project and residents will enjoy the close proximity to shopping, dining, parks, work, and schools.



Grayson Square

Nearby on Lake Howell Road, the Preserve at Maitland project is considered a unique development concept for Central Florida. The urban townhomes place emphasis on larger interior space and little exterior space, while taking advantage of Howell Creek as an amenity. The 8-unit townhome project is typical of projects in more urban core areas, such as downtown Orlando or Winter Park. It reflects a trend in changing housing styles, by having high-end homes on smaller urban in-fill lots. As with Grayson Square, the Preserve at Maitland is another anti-sprawl project.



The Preserve at Maitland

The former Wells Fargo Bank site is being subdivided into three commercial tracts with one master stormwater pond. This concept also supports more urban development trends and proposes a Chipotle Grill on the northern parcel, an office or commercial use on the middle parcel, and a Panda Express on the southern parcel. The Casselberry Center project is in design and will consist of duplicate developments within the City (several locations of the same restaurant).

In the center of the City, the Jefferson at Lake Howell Apartments is completed. The high-end apartments follow the concept of providing housing close-in to the urban core of Central Florida, with an emphasis on amenities. Following annexation into the City, this 384-unit complex includes two pools, an interior park, a boat dock over Lake Howell, and a pet-run. The apartments indicate that there is a market for higher-rent complexes in Casselberry. Future projects will be denser in population than on in-fill sites.



The Jefferson at Lake Howell

The Icon Commons project also provides a new concept to Casselberry. In the City's history, development has been divided to auto-oriented commercial uses and, primarily, single-family homes. However, the trend in larger cities in Florida is to incorporate mixed-use projects (commercial and residential within the same building). This provides for less use of cars and promotes walking and mass-transit. Icon Commons is proposed to be the first mixed-use building of its kind in the City. The following image shows commercial development on the first floor and residential condominiums on the floors above. This urban live-work complex matches the volume of traffic along SR 436 to be served by bus transit and pedestrian connections. The new concept is occurring in Winter Park and Maitland to great success. It is anticipated that more projects of this magnitude and architectural design will occur in Casselberry.



The Icon Commons

On the northern side of the City, development is occurring along Seminola Boulevard and along U.S. Highway 17-92. Along Seminola Boulevard, the Geneva School is completing their campus with the construction of Phase II and the design of Phase III. Offering a traditional classical education, the Geneva School is creating a beautiful campus with athletic fields, a performing arts building, and chapel. The architecture is a detailed Mediterranean revival style and is designed to be a civic landmark for the community.



The Geneva School

The City is also excited for several other projects serving central and north Casselberry, including the Concord Crossing Townhomes, the relocated Emergency Veterinary Clinic, a second Bravo Market, Legacy Place Townhomes, Greenville Commons subdivision, the Glen Academy, and even light industrial warehousing and flexible space with the TMJ Warehouses and Belle Avenue Industrial Park.



Concord Crossing Townhomes

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	30,341
Population Density (<i>Pop. Per Sq. Mile</i>)	3,992
Median Age	37.2
Average Household Size	2.41
Median Household Income	\$ 46,172
Per Capita Income	\$ 50,589
Unemployment Rate	6.4%
White	54.7%
African American	11.0%
Other Races	6.1%
Hispanic Origin (Any Race)	29.4%

PUBLIC SAFETY	
Number of Police Stations	1
Number of Sworn Police Officers	56

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

PUBLIC WORKS (Streets in FY20-21)	
Miles of Streets	67
Streets Resurfaced (tons/asphalt)	6,698

UTILITIES (Water in FY20-21)	
Miles of Water Mains	222
Number of Fire Hydrants	1,416
Miles of Gravity Mains	133
Miles of Reclaimed Mains	42

ECONOMICS	
2020 MAJOR EMPLOYERS	2020 MAJOR TAXPAYERS
1. Walmart	1. TGA 3851 Grandpine Way, LLC
2. Publix (2 stores)	2. BPP Alphabet MF Newport Colony
3. DynaFire	3. Vinings FL Partners LLC
4. City of Casselberry	4. 4704 Integra LLC
5. Air Flow Designs	5. Radius Winter Park LLC



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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 18, 2021

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

Re: **Proposed Fiscal Year 2022 Budget**

Honorable Mayor and Members of the City Commission:

I am pleased to present the Proposed Operating and Capital Budget for the City of Casselberry for Fiscal Year (FY) 2021/2022.

The COVID-19 pandemic is still with us and continues to be a terrible problem for nations all over the world. However, in the United States vaccines have been widely distributed. In Seminole County, 47.6% of the population has been vaccinated. A significant but unmeasured number of people have acquired immunity because they were infected. Rates of transmission are down. The positivity rate is low at 4.85%. Herd immunity is taking form. It is hoped that locally the health emergency is easing. The City is returning to normal. Throughout the state of emergency staff has pressed on to advance City Commission goals and initiatives. The City will gain even more momentum in FY22.

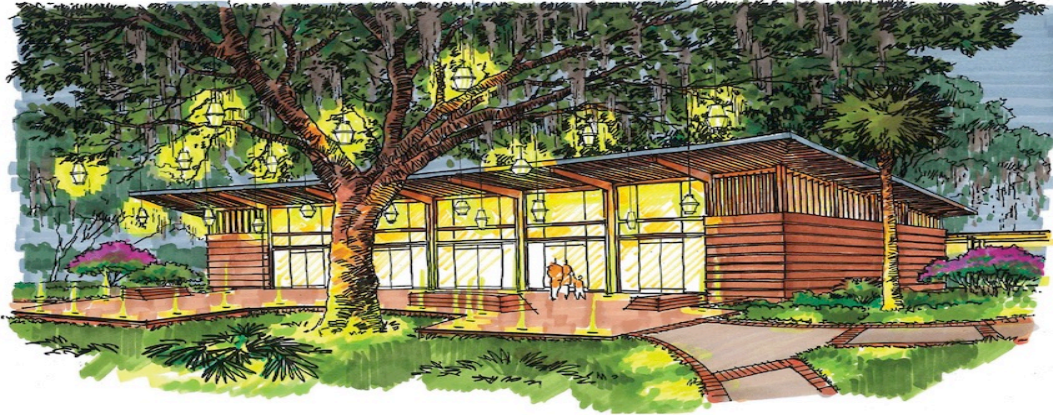
Major Initiatives

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 passed overwhelmingly with voter support for \$24 Million in Park Improvements.

The first \$6,000,000 was drawn in FY21 to fund park development plans for the six parks. They are: Secret Lake Park; Lake Concord Park; Wirz Park; Sunnyside Park; and Dew Drop Park. “Wheel Park” is new and conceived to be one designed for all ages and abilities. The Secret Lake Park plan is 90% complete. The Lake Concord Park Art House Expansion plan is 30% complete. Wheel Park will enter planning next with the others following. Wharton Smith has been selected as Construction Manager at Risk (CMAR) and is advising the pre-construction design for all.

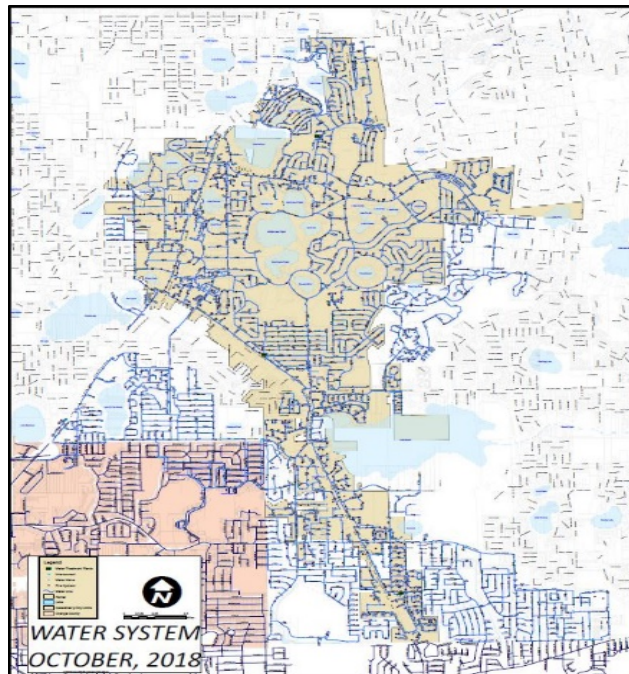
In FY22, the City expects to draw approximately \$10 million in additional bond proceeds. These will be applied to the construction of the Wheel Park and the Lake Concord Park Art House Expansion. Debt

service will begin in FY22 which is funded through a dedicated millage. The millage is estimated to be 0.2251 mills.



CLC PARK PROPOSED ART GALLERY CONCEPTUAL RENDERING
LAKE CONCORD PARK
Stantec
CASSELLBERRY

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 have been read monthly by pedestrian meter readers using touch read “wands” to upload and temporarily store data. At the beginning of this project, there were nearly 20,000 meters in service and most were fifteen years old or older. The City Commission approved in FY20 the system-wide upgrade/replacement of water meters. The new technology, Advanced Metering Infrastructure (AMI), will allow meter data to be accessed digitally through a radio network. Billing is anticipated to 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 began in August, 2020 and is expected to be completed in FY22. The project was funded through an \$8,000,000 bond issue over 15 years and is 75% complete. The debt will be repaid by the Water and Sewer Utility Fund.



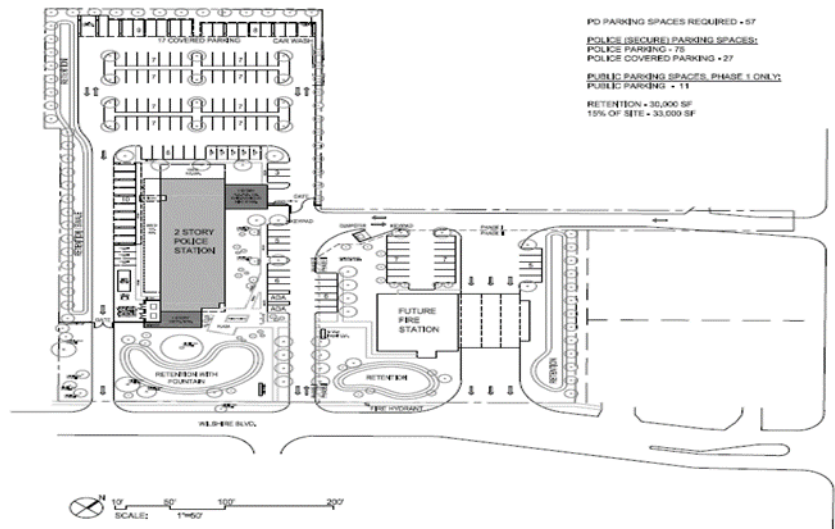
Complete Renovation of the Public Works Complex – The Public Works Department operates out of a location on 7th Street, east of North Winter Park Drive. Within the complex are buildings and other facilities that support Streets, Parks, Stormwater and Utilities divisions, as well as, Fleet Maintenance operations. Heavy equipment, materials and supplies are stored there. The City Commission directed that this area be completely renovated. It is presently under construction. Bentley Architects and Engineers designed the project and Wharton Smith is the Construction Manager at Risk (CMAR). The project will be built in phases and work should continue into FY23. A bond has been issued in the principle amount of \$15,679,481 with a 25 year term. At this time a new fuel depot has been built on the north end of the site (see photo upper right). On the south end of the site (bottom) a massive slab has been laid for the new building.



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. Plans are now 90% complete and various permits are being sought. The construction contract is expected to be awarded in the first quarter of FY22. 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 2022 by budget amendment.



Relocation of the Police Station – The City’s Police Station is currently located on US Hwy. 17-92 next to Lake Concord Park. Design and structural problems, as well as, the need to provide for future growth, have made clear that major renovations are 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 could be made available for redevelopment that would better synergize with Lake Concord Park. The City Commission directed in FY 2018 that the Police Station move to Wilshire Blvd. The site will also accommodate a future Seminole County Fire Station. Dewberry Architects were engaged and construction plans are now 50% complete. Clancy and Theys has been engaged to be the Construction Manager at Risk (CMAR) and is providing pre-construction design services. Construction documents and permitting should be completed in the first quarter of FY22. The City will issue a bond to finance construction. The cost is estimated to be \$10,000,000.



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. A new parking lot will be constructed just west of City Hall. The CRA funded the land purchase and will pay to build it to join with an existing lot. Power lines are being moved underground. The construction of an expanded parking lot will take place early in FY22. It will include electric vehicle charging stations and improved streetscape and landscape. The CRA is proposing to spend up to \$1,300,000 in FY22 to assemble more acreage for Lake Concord Park.



Casselberry Family Home (“Brightwater”) – As of the date of this letter the City has approved a contract for purchase of the historic home of the City’s founder, Hibbard Casselberry. It is a 7,000 sf house designed by famed architect, James Gamble Rogers, to resemble a southern plantation. The house sits on approximately 12 acres of assembled land on the east shore of South Lake Triplet. The City expects to close on the contract in July. The City will make debt service payments in FY22 and FY23 against the purchase price. The City hopes to renovate the house and improve the grounds and gardens to make it part of the City’s Park system. Conceptual planning and fund raising will begin in FY22.



The Economy

The economy is recovering since the recession of 2020 related to the COVID-19 pandemic. Real Gross Domestic Product is predicted to grow 7.3% in CY22 and 5.8% in CY23. Growth has been fueled by pent up demand, as well as, huge federal stimulus. It has also been frustrated by supply chain problems because of lengthy plant and mill closures. Construction materials are at a high cost and short supply. The City of Casselberry is still awaiting delivery of fleet ordered in the current budget and water meter replacements have temporarily stalled. It is expected that the supply chain problems are temporary and will right themselves soon. The Florida Unemployment Rate reached as high as 14.2% in the year 2020. As of April, 2021 the recovery has brought the rate down to 4.8%.

The City relies on a wide spectrum of revenue sources to balance its budget. The revenue sources most vulnerable to an economic downturn are derived from sales taxes. State distributions are projected to reach levels comparable to FY19 in the current year and grow thereafter. The State of Florida recently passed legislation extending sales taxes broadly over internet sales. It’s future impact is not yet understood.

All other revenue sources have met expectations and continue to perform. The Seminole County Property Appraiser reports that taxable values in Casselberry have risen about 5.25% heading into FY22. The real estate market is showing great resiliency throughout Seminole County. The residential market along side with the majority of the commercial and industrial markets are making a quick recovery from the economic shutdown that occurred in 2020.

The State of Florida passed a constitutional amendment to raise the minimum wage to \$15 an hour by the year 2026. This is expected to gradually shift wages up across the board. With higher wages comes the fear of higher inflation. The Consumer Price Index is expected to rise 4.0% in CY21 and 3.1% in CY22.

Budget in Brief

The FY 2022 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 2022 Proposed Budget City-wide comes to \$79,418,536, which is 3.96% less than the FY 2021 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 \$21,130,270, which is 6.7% over FY 2021. The General Fund budget is balanced through the one-time reduction of accumulated reserves in the amount of \$119,646.

Total salaries and benefits paid to the employees City-wide will be higher by \$1,092,777 or 6.5%. This allows for the funding of two new positions, raises for general and bargaining unit employees and the absorption of the increases in health insurance premiums entirely by the City. Two new positions requested are a Fiscal Projects Specialist in the Accounting Division and a Meter Service Worker in the Meter Service Division. The City Commission will soon consider a new three-year collective bargaining agreement for the members of the Fraternal Order of Police.

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 decrease by \$12,461 to \$478,548 in FY 2022. Combined with the contribution from Seminole County would make total TIF revenue budgeted for FY 2022 is \$1,256,464. TIF revenue for FY 2022 exceeds that which was forecast in the CRA redevelopment plan by \$227,688.

Debt Service will grow \$490,905 in FY 2022 over that budgeted in FY 2021. This is due to the start of the Police Department Complex project, additional debt taken out for Parks Master Plan capital improvements and the acquisition of Casselberry Estate, partially offset by loan payoff for capital lease purchases and the Utility System Revenue Refunding Note, Series 2011.

Highlights of Note in the Proposed Budget for FY 2022

- The City Commission lowered the millage rate last year and it is proposed to remain the same at 2.9990 mills in FY 2022. The City is anticipated to experience an increase of 5.25% of taxable property value applicable to FY 2021 and the City will budget to collect about \$5,301,157 in property tax revenue to support its \$21.1 million General Fund budget. This amount is not the gross levy. It is net of early payment discounts afforded taxpayers and other collection expenses. Property Taxes fund about 25% of the Proposed General Fund Budget of \$21,130,270 and about 7% of the City budget overall.
- On March 17, 2020 a referendum was passed in which voters supported major improvements to five parks and the construction of a new one. It was approved for the City of Casselberry to issue bonds

to raise up to \$24 Million for Park Improvements. FY 2022 is the first year that the City will be collecting an assessment to cover the debt service on the Parks Improvement Bond. The millage rate will be set at 0.2251 mills in FY 2022.

- A salary merit/COLA increase is provided in an amount of 5.1% for all general employees. Members of the collective bargaining unit represented by the Fraternal Order of Police (FOP) will receive an increase of 5% subject to City Commission approval of a new three-year collective bargaining agreement on June 28, 2021. Salary increases are planned to be implemented in January of 2022.
- The cost of employee health insurance benefits to the City will grow with the FY 2022 renewal by 4%. 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 Economic Development division will have \$50,000 allocated to extend its grease trap incentive program and also other business incentives.
- The City's employee roster has increased by 2 full-time positions which will be discussed further in this message.
- 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 2022. 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 2022 from \$8.90 per Equivalent Residential Unit (ERU) to \$9.20.
- The rate for street light assessments is not proposed to change.
- The rate for residential garbage collection is planned to be \$21.00 per month and \$31.00 for side door collection, an increase of 14% for FY22 with gradual increases occurring in subsequent years.
- Budgeted capital improvement projects for FY22 include the following. Additional information can be found in the Capital Improvements section of the budget book.
 - General Fund
 - Various ADA Transition Plan Improvements - City Hall
 - Re-roof City Hall
 - Air Handler Replacement - City Hall
 - Lake Hodge Park Tennis Court Demolition/Reconstruction
 - AC Replacement at 120 Quail Pond Circle
 - Recreation Center Ballroom Mirror
 - Community Redevelopment Agency
 - Land Acquisition
 - Equipment Replacement
 - Streets Asphalt Roller (1)
 - Parks Improvements (Bond Funded)
 - Planning, Engineering and Construction of
 - Lake Concord Park - Art House Expansion
 - "Wheel Park" - Phase 1 & 2
 - Stormwater Projects and Equipment Replacement
 - Boat Launch (South Lake Triplet)

- Boat Launch (Secret Lake)
 - Boat Launch (Middle Lake Triplet)
 - 4X4 Pickup Truck (1)
- PD Complex Construction
 - New Police Station (long-term note funding)
- Infrastructure Surtax Projects
 - Sunset Drive Livable Street Improvements
 - Lake Kathryn Complete Streets Improvements
- Water and Sewer Utility
 - Intangible/Iron Bridge
 - Various Gravity Sewer Lining
 - English Estates Phase 1 Water Main Replacement
 - Northgate Phase 2 Water Main Replacement
 - Distribution & Collection 1/2 ton 4x4 Pick Up Truck
 - South Water Treatment Plant #1 Well Deepening
 - Lift Station Pump Replacement
- Casselberry Golf Club
 - Golf Cart w/Range Ball Picker (Driving Range)
 - John Deere TX Utility Carts (3)
 - John Deere TE Utility Cart (1)
 - Kubota 4WD Tractor w/Bucket and Forks
 - Toro Workman Spray Rig

Several appropriated projects from FY 2021 will roll forward through amendment into FY 2022 for completion outside of this budget document. These include:

- Queens Mirror Nutrient Reduction Facility
- Complete Street Reconstruction of Lake Kathryn Circle
- Secret Lake Park Improvements
- 17/92 Water Main Looping
- Sausalito Force Main Replacement Phase 1
- Northgate Phase 1 Water Main Replacement
- Windward Square Water Main Replacement
- Lift Station #31 Upgrades

Property Taxes

The City's taxable value "base" has appreciated 5.25% into FY 2022 over FY 2021. This is the ninth 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.

<u>Budget Year</u>	<u>Taxable Value</u> <u>\$ Million</u>	<u>% Change</u>
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	\$1,739	6.70
FY 2022	\$1,822	5.25

* 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 25, 2021 the Seminole County Property Appraiser released estimated taxable values for Casselberry. For FY 2022, the City proposes to set its millage rate at 2.9990. Because taxable values have grown higher for FY 2022, the rolled-back rate calculates to be a little lower. For FY 2022 the rolled-back rate is estimated to be 2.8708 mills.

The following table shows the difference in what the City would levy for FY 2022 at the proposed millage rate as compared to the rolled-back rate. This is a gross levy and differs from the net collections used for budgeting.

FY 2022	Proposed	Rolled-back	Variance
Millage	2.9990	2.8708	0.1282
Revenues (gross)	\$5,465,110	\$5,231,490	\$233,620

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 2022 per capita income was recognized to grow at a rate of 4.43%. That is the increment applicable to FY 2022 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 2022, PCI as a growth standard would add \$231,616 to the levy.

FY 2022	Rolled-back w/ PCI	Rolled-back	Variance
Millage	2.9979	2.8708	0.1272
Revenues (gross)	\$5,463,105	\$5,231,764	\$231,616

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 2022 is estimated to be 7.8923 mills and could raise \$14,382,223 in gross taxes.

The Proposed Budget has been prepared so that the millage rate remains at 2.9990 mills and provides \$5,301,157 which is 97% of the gross levy. The levy will be an increase over FY 2021 because of the growth in overall taxable values boosted by new construction and annexations. The value growth is known to be derived from ordinary appreciation of continuously owned properties but is also limited by “Save Our Homes” legislated protections. The growth also comes from realized gains as new taxpayers purchase properties at higher values and invest in Casselberry, which adds to the total of all value subject to tax.

Staffing

City-wide staffing added 2 full-time positions.

- Fiscal Projects Specialist

The Fiscal Projects Specialist position will be funded by General Fund in the Accounting Division. This position will be responsible for functions associated with upcoming projects, such as keeping track of Owner Direct Purchases (ODP) on spreadsheets, CMAR change orders/spreadsheets, balancing of the CMAR POs, coding invoices for ODP purchases, and keeping track of expenditures related to the American Recovery Plan Act to ensure compliance with reporting requirements, and other grant related expenditures. This position will also assist with other accounting related tasks, as needed.

- Meter Service Worker

The Meter Service Worker position will be funded by Water and Sewer Fund in the Meter Service Division. This position will help maintain the AMI system and assist with routine and regularly scheduled maintenance in addition to completing daily requirements for water account initiation, termination, service interruptions, anomaly notifications, as well as, handling any customer requests. This position will also be responsible for manually reading water meters, as needed.

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

Comparative Schedule of Department Staffing

	FY 2021 FT	FY 2021 PT	Change FT	Change PT	FY 2022 FT	FY 2022 PT
ADMINISTRATION DEPARTMENT						
City Commission	0	5	0	0	0	5
City Manager/City Clerk	5	0	0	0	5	0
	<u>5</u>	<u>5</u>	<u>0</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	3	0	0	0	3	0
	<u>15</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>15</u>	<u>1</u>
FINANCE DEPARTMENT						
Accounting	6	0	1	0	7	0
Management and Budget	1	0	0	0	1	0
Customer Service	5	0	0	0	5	0
Meter Service	3	0	1	0	4	0
	<u>15</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>17</u>	<u>0</u>
POLICE DEPARTMENT						
Police	<u>70</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>70</u>	<u>0</u>
PUBLIC WORKS DEPARTMENT						
Parks and Maintenance	10	1	0	0	10	1
Recreation	7	0	0	0	7	0
Engineering	4	0	0	0	4	0
Streets Maintenance	13	0	0	0	13	0
Fleet Maintenance	3	0	0	0	3	0
City Facilities	4	0	0	0	4	0
Stormwater Utility Fund	9	0	0	0	9	0
Administration	6	0	0	0	6	0
Distribution and Collection	16	0	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>93</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>93</u>	<u>1</u>
TOTAL PERSONNEL	<u>208</u>	<u>7</u>	<u>2</u>	<u>0</u>	<u>210</u>	<u>7</u>
PERSONNEL CHANGES			<u>2</u>	<u>0</u>		

Conclusion

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

The Proposed Budget for FY 2022 continues the progress that has been made. Quality services will be provided with a lean work force. The City-wide Proposed Budget totals \$79,418,536 which is about 4% lower than the Adopted Budget for FY 2021. The change can be traced to debt leveraged funding for major capital projects focused on the advancement of City Commission's goals and objectives.

I would like to thank the Department Directors and staff for their assistance and cooperation in crafting the 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 Finance Director Carol Conroy and Senior Budget Accountant CJ Kaawach for their assistance in preparing the FY 2022 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 2022 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 Adopted Budget, highlighting the central issues in developing the budget as well as establishing the theme for the fiscal year. The Adopted 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 Adopted Budget provides information about the services the City will provide for the fiscal year beginning October 1, 2021 and ending on September 30, 2022.

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 Adopted 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 Adopted 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 2022 for the City of Casselberry.

Budget Process

Budgetary Basis

Budget for the governmental funds uses the current financial resources measurement focus and the modified accrual basis. Revenues are recognized when they are measurable and available, and expenditures are recorded when a commitment is made. Debt service is budgeted using current financial resources measurement. The enterprise funds' budget is prepared on an accrual basis. Commitments are also recorded when 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 Club Fund are enterprise funds operated in the same manner as a business. The legally enacted budgets for these funds generate resources for anticipated operating and capital needs through fees charged to users of the services provided.

Budget Adoption

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

Public participation in the budget process is encouraged. Prior to adoption, the City Commission holds several public budget workshops to review the major issues, programs and capital projects to be included in the 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 2022 BUDGET CALENDAR AT A GLANCE

Key dates in **BOLD**

Proposed:

February 24	City Commission Pre-Budget Planning Workshop
March 1	Distribute instructions and worksheets for FY 2021/2022 operating budgets to departments
March 25	Departments submit operating and capital budget requests, organizational chart, and staffing plan to City Manager
March 29-April 15	City Manager and Finance Director review budget requests with Department Directors
April 19-May 20	Finance Department prepares recommended budget and 5-yr Capital Improvement Plan under direction of City Manager
June 1-3	City Manager meets individually with City Commissioners to review draft budget
June 7-17	Finance Department prints and compiles Proposed Budget for distribution
June 24	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 12-13	Budget Workshop
July 26	City Commission adopts proposed millage rate
July 28	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 13	First public hearing on tentative millage rate and budget

Final/Adopted:

September 23	Advertise budget hearing and budget summary in local newspaper
September 27	Final public hearing and adoption of final millage and budget
September 29	Resolution adopting final millage sent to Tax Collector, Property Appraiser, and FL Dept. of Revenue
October 4	DR-422 (Certification of Final Taxable Value) sent and certified by City
October 18	DR-487 (Certification of Compliance) and required documents sent to FL Department of Revenue
October 27	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 2022:

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 2022:

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.

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

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

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

Proprietary Funds

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

Enterprise Funds

Water and Sewer Utility Fund

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

Renewal & Replacement Fund

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

Water and Sewer System Capital Improvement Fund

System impact fees for new hookups as well as contributions from developers of system assets are recorded in this fund to provide for future system expansion and improvements.

Golf Club Fund

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

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



FY 2022 PROPOSED BUDGET DEVELOPMENT

This section describes the major sources of revenues and expenditures, along with trends utilized in developing the FY 2022 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 2022 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 2020 Fund Balances.
- The City's FY 2021 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 continues to experience strong economic development and real estate efforts throughout the community. As the City grew in population through the decades, development patterns evolved. Examples of these changing development patterns included mass transit; roadway improvements with traffic calming; connected bikeways and trails; attracting new architecture and redevelopment; approving mixed-use buildings; and the construction of apartments, condominiums, and townhomes to accommodate more homes on smaller tracts of land.

The City will continue to experience all of these factors in Fiscal Year 2022. Major regional roadway capital projects from the City, Seminole County, and the Florida Department of Transportation are programmed to accommodate future growth. The City is focusing more on pedestrian-oriented facilities, in linking parks, trails, on-street bike lanes, and sidewalks for safer daily use. Parks will be enhanced or created through an approximately \$24 million bond to enhance five (5) existing parks and to develop one (1) new park. The parks will be central connecting points to the trail/sidewalk links.

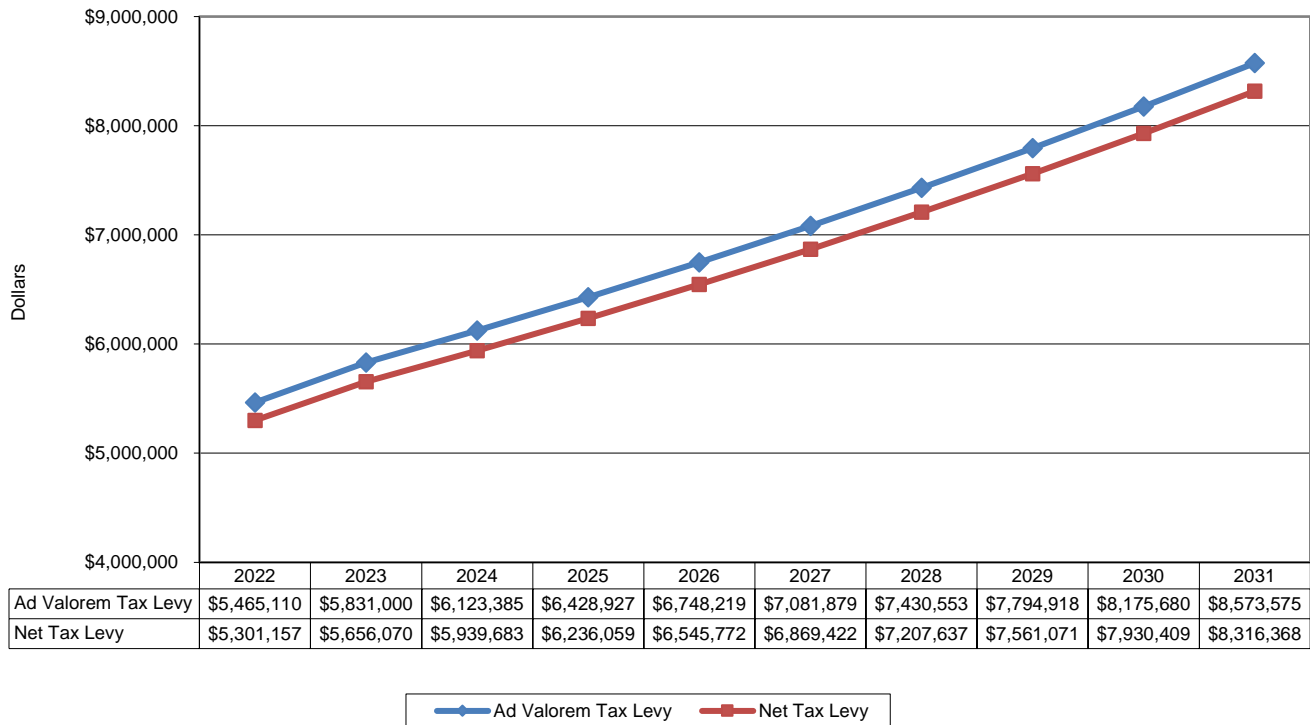
More commercial construction is being designed and approved for development. All locations for commercial construction are considered redevelopment sites. The sites once contained development and are currently vacant or have existing buildings needing demolition. This is an exciting prospect for the City as it achieves several goals simultaneously, such as – sprawl reduction, blight removal, more modern construction methods and aesthetic appeal, the removal of large paved areas that damage the environment, the installation of landscaping to improve the environment, new stormwater management, which provide for an increased tax base.

Quality development that is occurring in the City leads to more quality development. With an increase in commercial construction, more and varied residential development is underway. Residents like the location of Casselberry in proximity to work, the Orlando International Airport, beaches, the theme parks, etc. The City is also a nice community to enjoy an ever increasing quality of life. The types of residential homes being constructed include the Icon Commons

mixed-use project, new single-family detached homes in the master-planned Greenville Commons subdivision, several townhome projects in Concord Preserve at Maitland, Legacy Place, Marquis, and Grayson Park, and higher-end apartments in Jefferson at Lake Howell.

The sustained residential development from prior years is similar to housing in the Central Florida region. The median home value in the Casselberry increased from \$239,631 last year to approximately \$260,000. While there was an anticipated decrease in home prices from the impact of COVID-19, the approximately 5.2% increase in home values reflects market sustainability, a lack of regional housing inventory, the continued desire to move to Casselberry, and affordability. In other words, the home prices within the City are within acceptable ranges of area incomes. With the population increase expected to continue at a two to three percent pace (the current population is 30,341), that projected growth outperforms housing starts. This results in continued increases in median home prices. Median rental prices have stabilized at approximately \$1,500 per month, showing that the rental market has not outpaced area median incomes.

10 Year Ad Valorem Tax Levy Projection



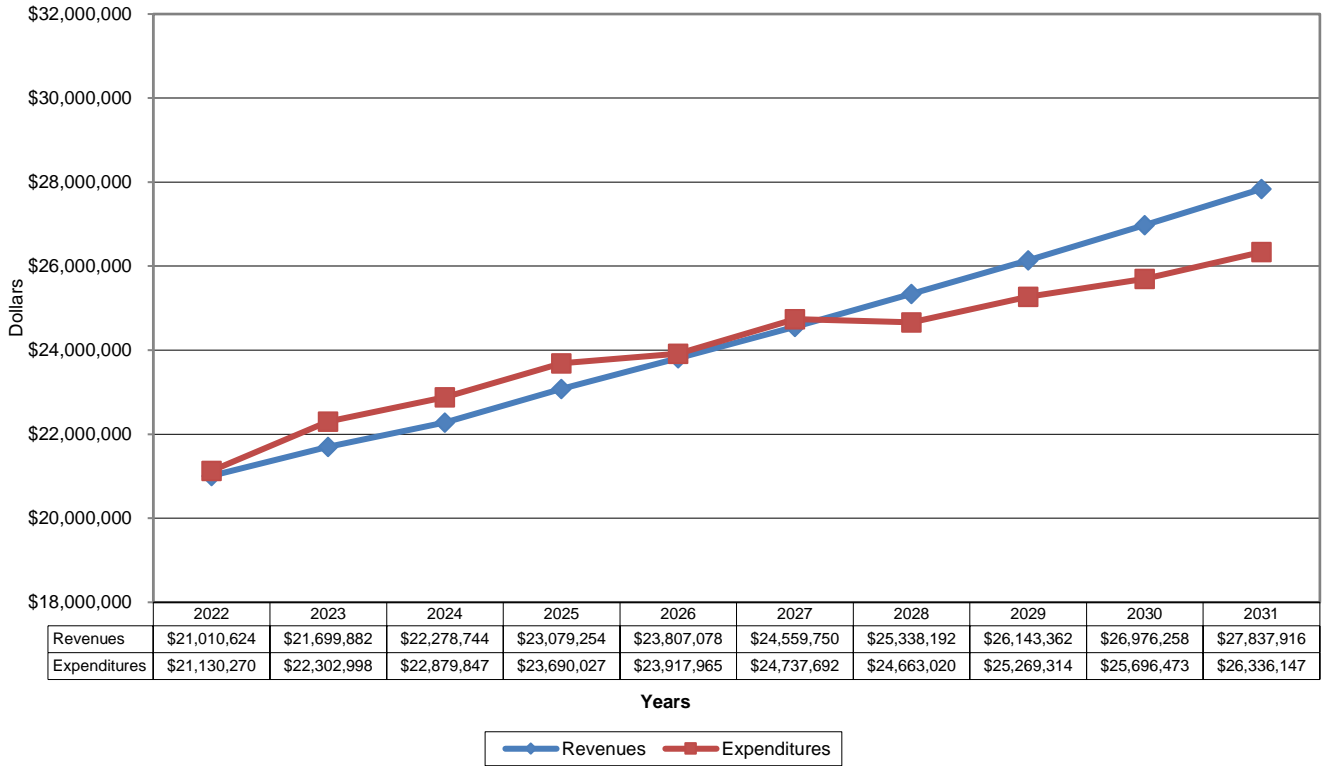
General Fund Budget Forecast

The ten-year budget forecast for the General Fund is based on the FY 2022 Proposed Budget. This forecast is favorable and essentially balances budgeted revenues versus expenditures through FY 2031. Assumptions built into the forecast are as follows:

- Ad valorem revenue will grow at a rate of 4.5% annually due to property appreciation and new development.
- Interfund transfers and one-half cent sales tax will grow at a rate of 3%.
- All other revenue will grow at a conservative rate of 2%.
- Personal services will grow at a rate of 5.1% for FY 2022 and 4% thereafter.
- Operating costs will rise at a rate of 2% each year.

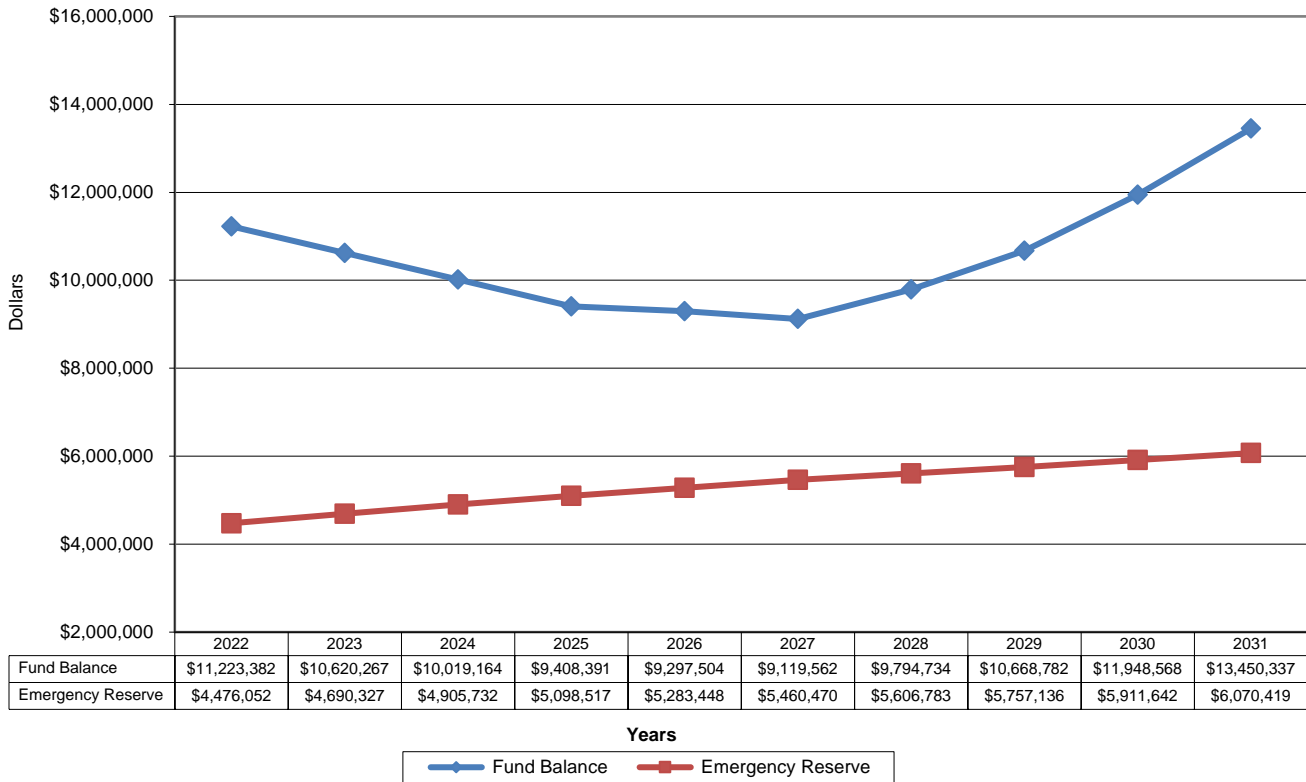
- Direct capital outlay will be at a conservative level in FY 2022 and remain at that level thereafter.
- Long term debt issues will mature as schedule within the projection period. Capital outlay through capital lease financing is not projected to occur in FY 2022 but is expected to resume in FY 2023 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 2031 and the gap widens. Future years project the gap to continue to widen due to exceptional growth in taxable values caused by appreciation in values and new construction. There is an anticipated increase in expenditures in FY 2023 - FY 2031 due the adoption of the Parks Master Plan creating increased operating costs due to park improvements and construction of an additional park. Debt service remains fairly consistent in FY 2022 through FY 2027, while the trend reverses in FY 2028 through FY 2031 in accordance with existing debt schedules. Other expenditures steadily increase over time due to the assumptions in operational costs and personal services as stated above.

General Fund Balance and Reserve



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

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

Water and Sewer Utility Fund Budget Forecast

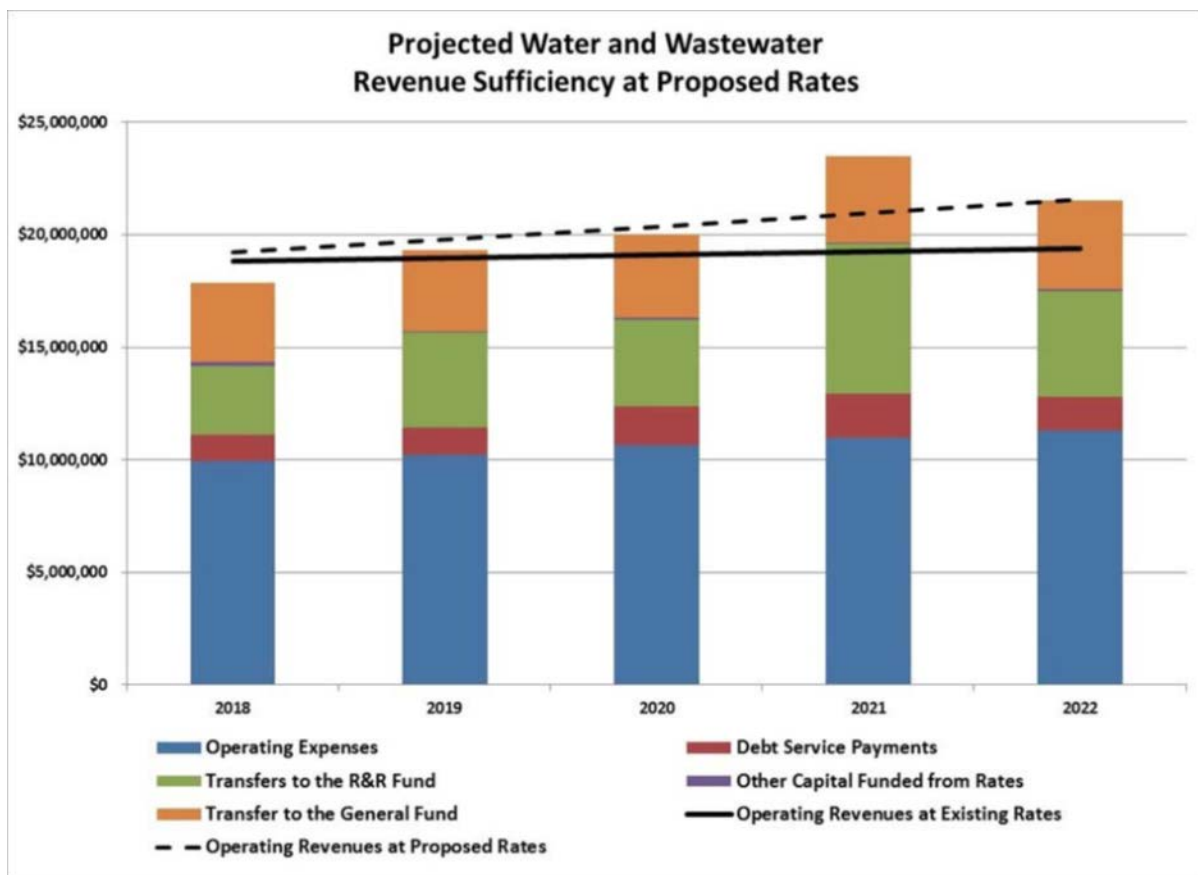
Utility rates are set through adoption of a comprehensive rate study every 3 to 5 years. The long-term projections for the Water and Sewer Utility Fund are based on the recent 2017 Utility Rate Study. Utility rate revenue requirements are based on an analysis of water, wastewater and reclaimed water 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 ending in FY 2022. The net impact to the City for annual utility rates is 2.45% per year.
- Operating expenses 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 2022 through FY 2026 amounts to \$28.1 million.
- An indirect cost recovery transfer for costs associated with utility management, finance and accounting to the General Fund of \$2.4 million in FY 2022 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.

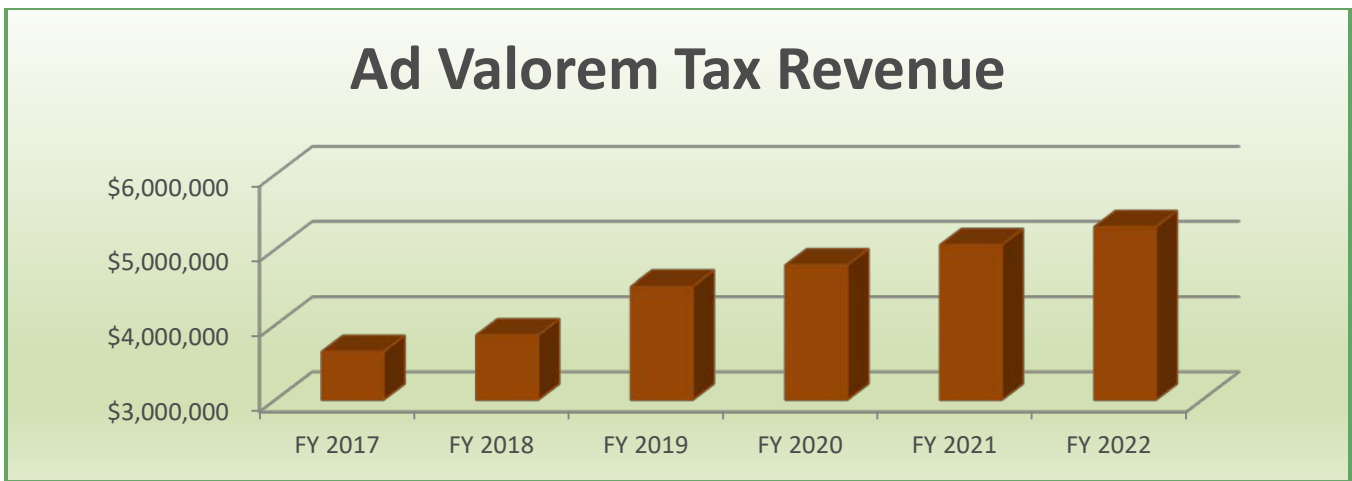


ANALYSIS OF SIGNIFICANT REVENUE SOURCES BY FUND

General Fund

Ad Valorem Taxes

Ad Valorem taxes are budgeted at \$5,301,157 and are collected by the Seminole County Tax Collector’s office. The majority of the tax collections occur from November through March. Tax bills are mailed in November, becoming due March 31, with a sliding discount rate for early payment beginning in November. Collections are calculated by multiplying the City’s adopted millage rate for every \$1,000 of taxable property value. The City’s millage rate is adopted by City Commission each budget year, with the established rate predicated upon desired revenue generated (within statutory limitations) based on the gross taxable value of real and personal property as certified by the Seminole County Property Appraiser. The millage rate requested is unchanged from FY 2021 at 2.9990 mills in the FY 2022 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 City is projected to continue this positive direction with a 5.25% increase in property values in FY 2022. The following table illustrates the changes in property taxes over the last five years.

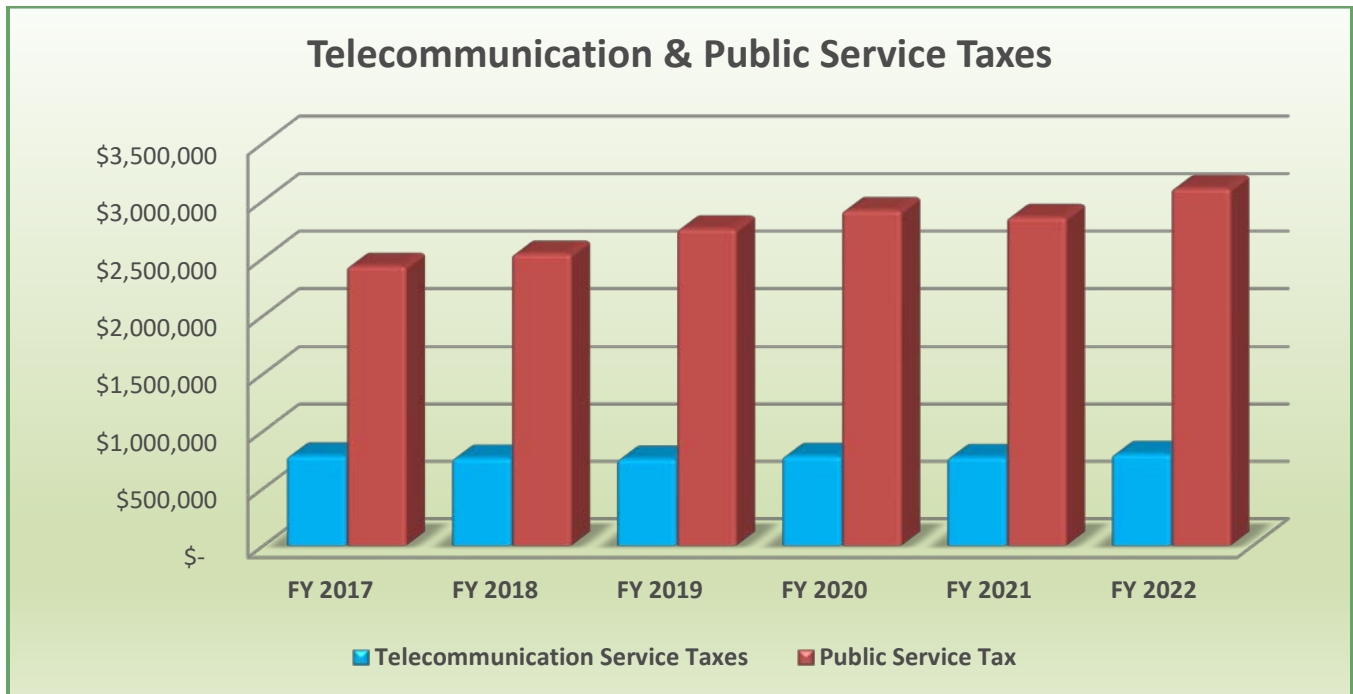


Actual - FY 17	Actual - FY 18	Actual - FY 19	Actual - FY 20	Adopted - FY 21	Proposed - FY 22
\$ 3,642,618	\$ 3,863,887	\$ 4,507,851	\$ 4,790,637	\$ 5,059,650	\$ 5,301,157

Telecommunication and Public Service Taxes

Communication services taxes (CST) are budgeted at \$798,975. CST tax is a tax on telecommunications, video, direct-to-home satellite, and related services. It is remitted by telecommunications providers to the Florida Department of Revenue (State) which then distributes collections to local governments with a one-month lag. This revenue source has remained relatively consistent throughout recent years.

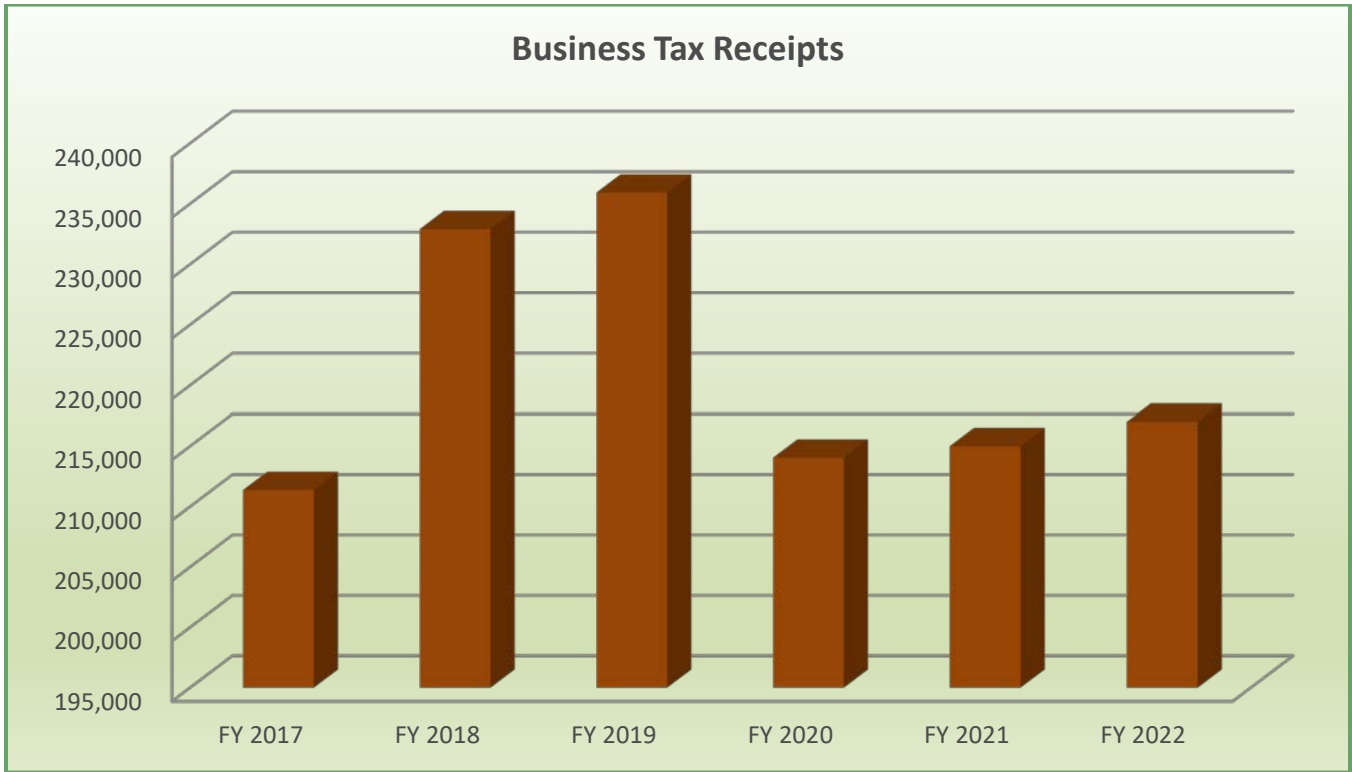
Public service taxes are budgeted at \$3,108,646. They are collected from customers by public service providers and remitted to the City on a monthly basis. Public service taxes are a tax on the purchase of electricity, metered natural gas and water service within the City. Budgeting for public service 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 17	Actual - FY 18	Actual - FY 19	Actual - FY 20	Adopted - FY 21	Proposed - FY 22
Telecommunications	\$ 785,291	\$ 765,559	\$ 757,982	\$ 781,594	\$ 772,000	\$ 798,975
Public Service Tax	\$ 2,431,810	\$ 2,538,459	\$ 2,756,132	\$ 2,916,833	\$ 2,857,326	\$ 3,108,646
Total	\$ 3,217,101	\$ 3,304,018	\$ 3,514,114	\$ 3,698,427	\$ 3,629,326	\$ 3,907,621

Business Tax Receipts

Business tax receipts revenue is budgeted at \$217,000 based on recent trends and anticipated new business activity in the City. Annual renewals account for the bulk of this revenue and a slight increase over the prior year is anticipated as business activity is stimulated. Other miscellaneous licenses and permits are budgeted at \$21,350 based on historical trend.

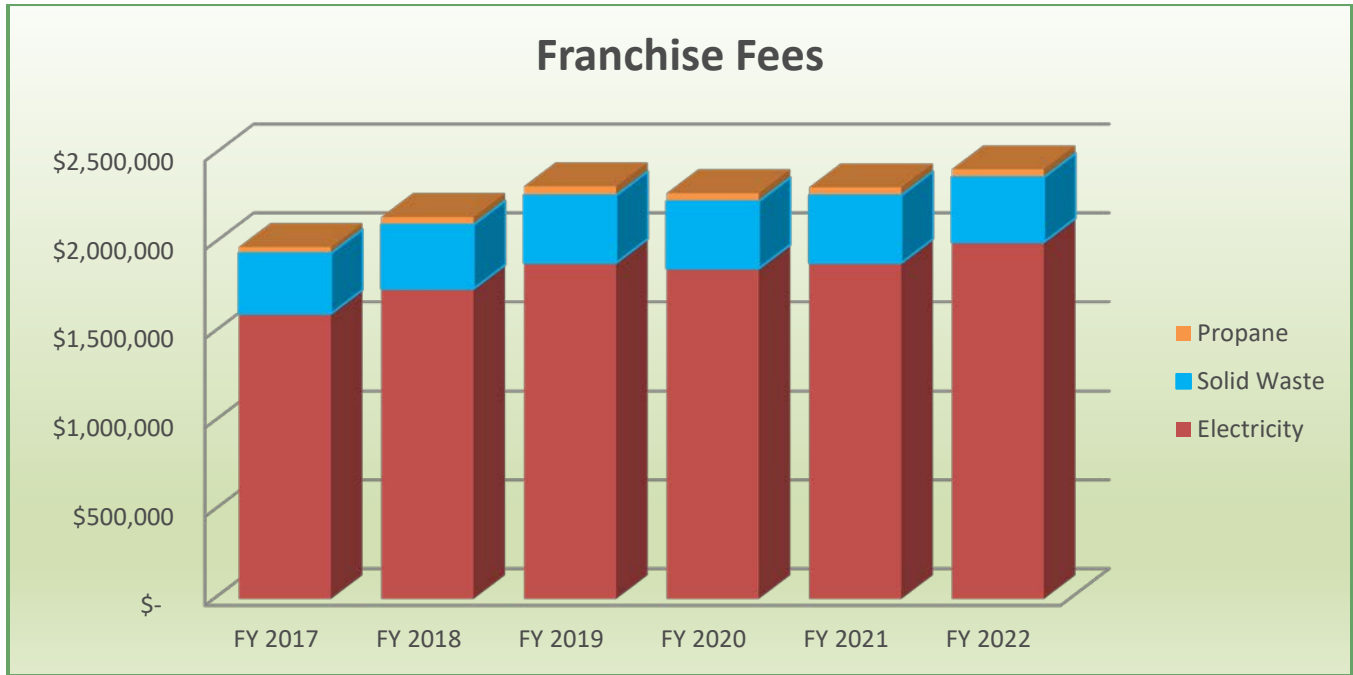


Actual - FY 17	Actual - FY 18	Actual - FY 19	Actual - FY 20	Adopted - FY 21	Proposed- FY 22
\$ 211,371	\$ 232,898	\$ 235,922	\$ 214,043	\$ 215,000	\$ 217,000



Franchise Fees

Franchise fees are budgeted at a total of \$2,416,439. 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.

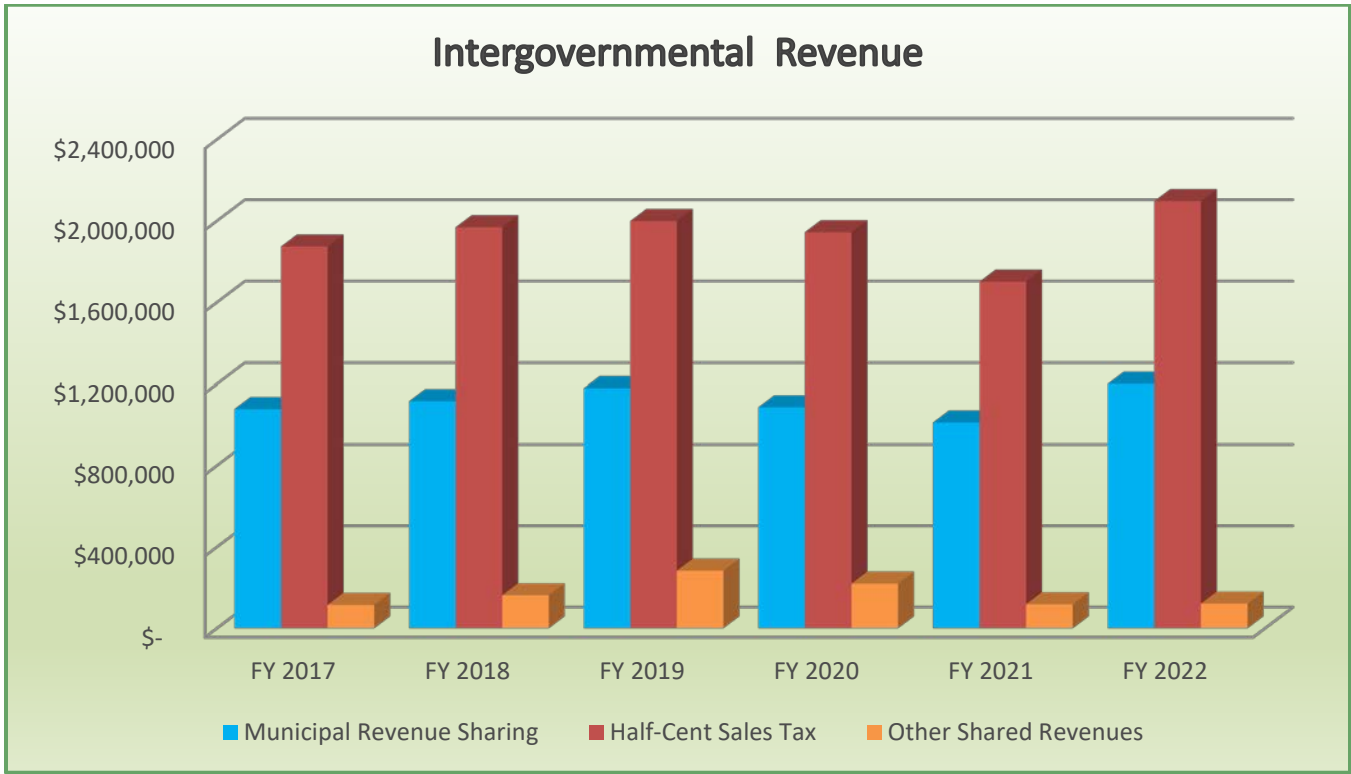


Actual - FY 17	Actual - FY 18	Actual - FY 19	Actual - FY 20	Adopted - FY 21	Proposed - FY 22
\$ 1,978,429	\$ 2,147,683	\$ 2,320,432	\$ 2,281,451	\$ 2,315,000	\$ 2,416,439

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 \$2,096,778. It is apportioned and distributed by the State based on population estimates. Municipal Revenue Sharing revenue is projected to be \$1,200,000. This distribution is based on equally weighted factors of adjusted municipal population, derived municipal sales tax collections and the municipality’s ability to raise revenue.

Miscellaneous and other Shared Revenues are budgeted in the General Fund at \$219,550. This estimate includes revenue sources derived from mobile home license taxes, alcohol beverage license taxes, municipal fuel rebates and insurance premium taxes. Payments from Other Local Units include revenues derived from financial assistance from Seminole County for the School Resource Officer program and an agreement with the Florida Department of Transportation for reimbursement of maintenance along the state highways within the City. The City attempts to utilize grant funding to supplement its limited resources to the fullest extent possible as an additional revenue source. As this revenue is unknown and based on grant awards, it is appropriated upon grant acceptance. The General Fund budget for Intergovernmental Revenue is \$3,417,778, of which Local Government Half-Cent Sales Tax and Municipal Revenue Sharing comprise 97.4% of the total intergovernmental budget.



	Actual - FY 17	Actual - FY 18	Actual - FY 19	Actual - FY 20	Adopted - FY 21	Proposed - FY 22
Rev Share	\$ 1,077,566	\$ 1,116,019	\$ 1,178,959	\$ 1,086,494	\$ 1,011,769	\$ 1,200,000
Half-Cent	\$ 1,873,706	\$ 1,968,338	\$ 1,998,820	\$ 1,944,151	\$ 1,700,956	\$ 2,096,778
Other Shared Revenues	\$ 114,917	\$ 162,097	\$ 283,169	\$ 219,550	\$ 118,000	\$ 121,000
Total	\$ 3,066,189	\$ 3,246,454	\$ 3,460,948	\$ 3,250,195	\$ 2,830,725	\$ 3,417,778

Fines & Forfeitures

Various fines and forfeitures are conservatively budgeted in the General Fund at \$260,050, based on historical trends and current economic condition. Court fines, false alarm fines and code enforcement fines comprise most of the fines levied in this category. Conservative estimates are the best method for budgeting this revenue as the amount collected from year to year fluctuates widely and does not follow a defined trend.

Other Charges for Services

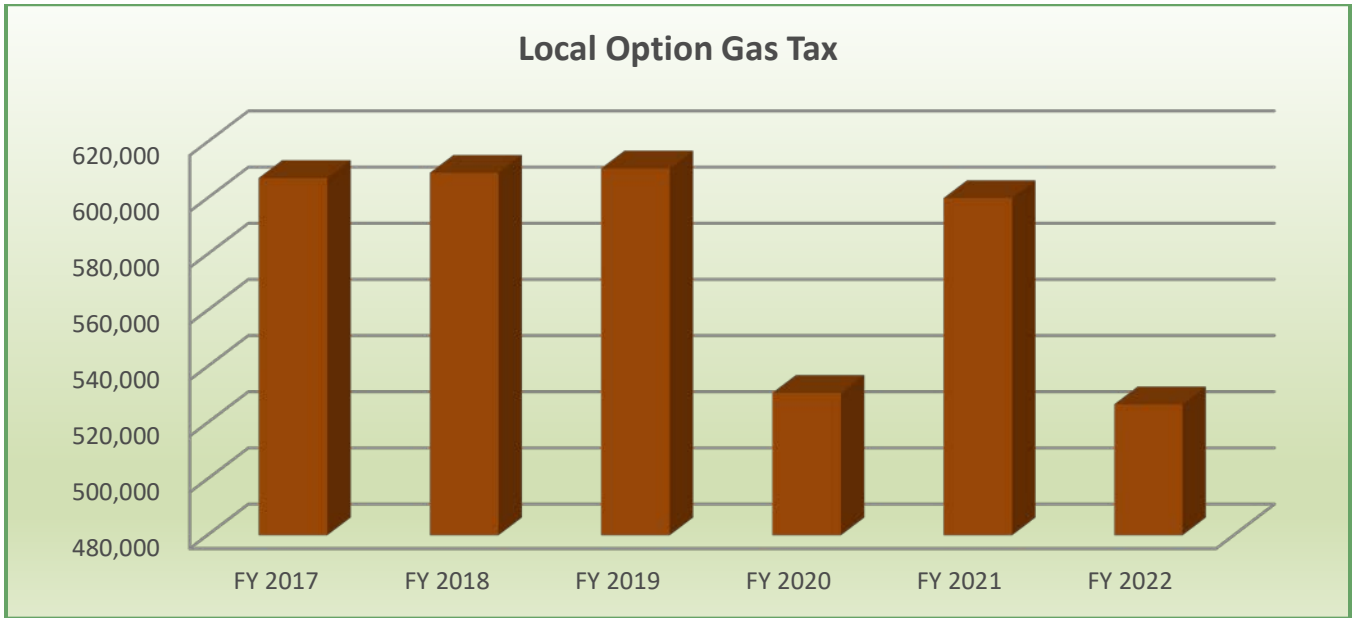
Estimates for revenues of \$164,430 are generated from the Parks and Recreation program in the General Fund. Activities are provided by the Parks and Recreation division based on planned classes and events for the upcoming year.

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 \$526,548 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.



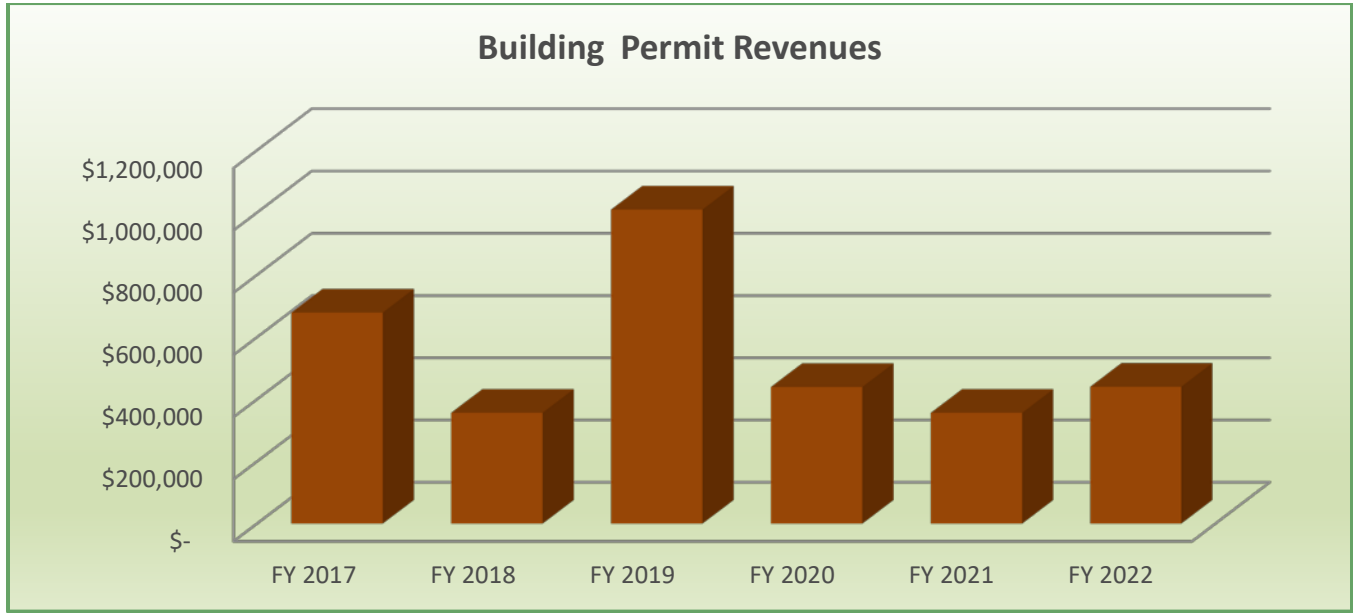
Actual - FY 17	Actual - FY 18	Actual - FY 19	Actual - FY 20	Adopted - FY 21	Proposed - FY 22
\$ 607,164	\$ 609,022	\$ 610,603	\$ 530,614	\$ 600,000	\$ 526,548



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 \$440,385 which is higher than the last two fiscal years due to an anticipated increase in construction activity and current economic conditions. Actual revenue received in FY 2017 and FY 2019 reflected a significant increase in residential and commercial development activity. Revenues in other fiscal years derived from this source are more reflective of historical levels.



Actual - FY 17	Actual - FY 18	Actual - FY 19	Actual - FY 20	Adopted - FY 21	Proposed - FY 22
\$ 678,752	\$ 356,557	\$ 1,009,346	\$ 439,575	\$ 356,350	\$ 440,385

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 \$777,916 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 \$478,548.

Infrastructure Surtax Fund

Voters in Seminole County approved a one cent (1% of taxable sales) sales tax on a countywide precinct referendum held May 20, 2014. A similar tax was previously imposed but had expired on December 31, 2012. An interlocal agreement was approved on March 25, 2014, between Seminole County and the seven municipalities in the county pertaining to the distribution and use of the tax. Collections began January 1, 2015, with distributions to the Seminole County municipalities in March of 2015. This is a ten-year tax that will expire January 1, 2025. Based on projections, the FY 2022 Proposed Budget reflects the City’s estimated distribution of \$1,829,796. 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 \$2,337,458 are based on a rate of \$9.20 per equivalent residential units (ERU) per month, a 3% rate increase from FY 2021. 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 2021.
- 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 \$1,661,705 for the ten-year time period, with average annual outlay at \$161,170.
- A planned increase to \$9.45 in FY 2023 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

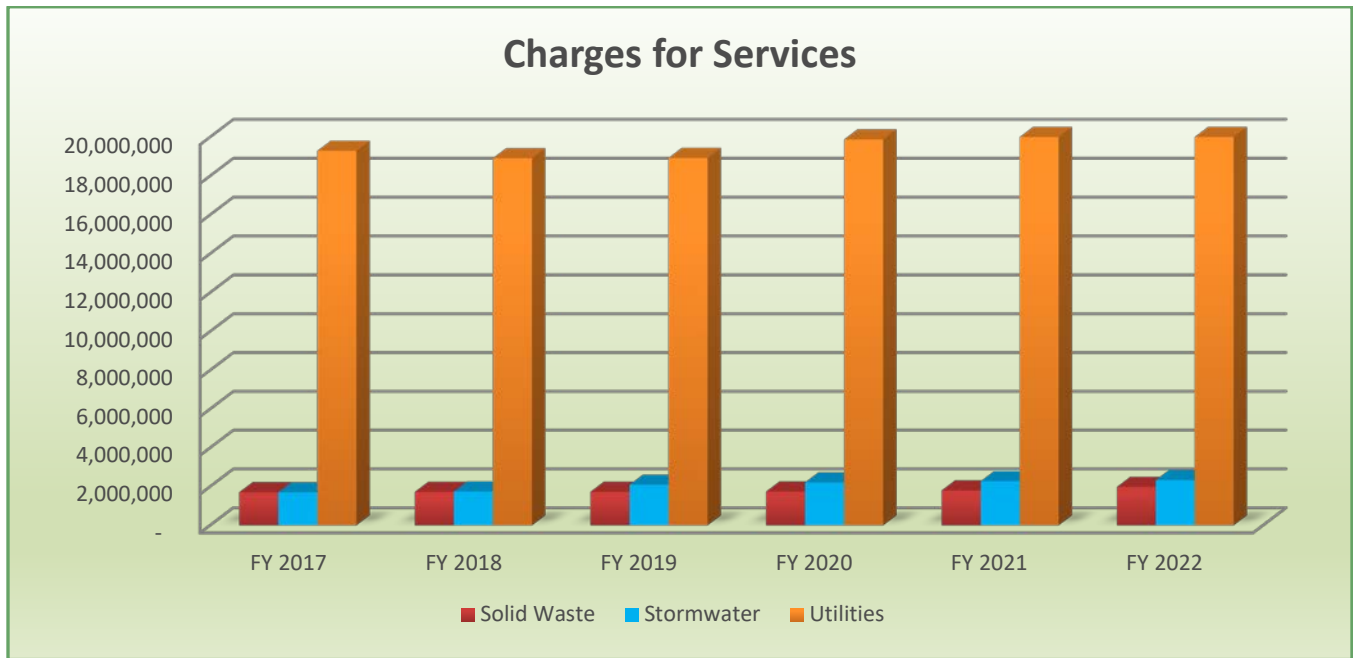
Residential solid waste pickup revenues of \$1,980,768 are budgeted in the Solid Waste Fund and are based on the contractor's contractual charge to the City for the service plus an adjustment for fuel and indirect costs based on the Consumer Price Index (CPI). Through FY 2021, the City has maintained charges for residential solid waste removal and has not passed the annual CPI increases on to the citizens since 2010. The City commission held a workshop on February 24, 2021, where the solvency of the Solid Waste Fund was discussed. It was the consensus of the City Commission that residential solid waste collection fees would need to be raised to fully fund residential solid waste collection costs over the next six years. As a result, the City has planned an increase for FY 2022 to \$21.00 in the residential garbage collection rate and an increase to \$31.00 for side door collection service which is an increase of 14%. Subsequent years through FY 2027 are projected at annual rate increases of 2.75%.

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 \$20,578,962. 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 2022 is based on projections utilizing the rate structure per the rate study.

The total projected Utility Charges for Services for FY 2022 is \$24,897,188. The table below portrays the historical picture of these three revenue sources:



	Actual - FY 17	Actual - FY 18	Actual - FY 19	Actual - FY 20	Adopted - FY 21	Proposed - FY 22
Solid Waste	\$ 1,706,540	\$ 1,722,356	\$ 1,730,157	\$ 1,740,582	\$ 1,800,000	\$ 1,980,768
Stormwater	\$ 1,704,344	\$ 1,744,151	\$ 2,091,628	\$ 2,213,648	\$ 2,274,342	\$ 2,337,458
Utilities	\$ 19,289,085	\$ 18,910,271	\$ 18,924,900	\$ 19,875,270	\$ 20,111,178	\$ 20,578,962
Total	\$ 22,699,969	\$ 22,376,778	\$ 22,746,685	\$ 23,829,500	\$ 24,185,520	\$ 24,897,188

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 \$500,780. During FY 2021, 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 \$386,000 for FY 2022 and is based on ERUs for residential and commercial properties.

All other miscellaneous revenues are conservatively budgeted at \$504,774 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 \$3,986,858. This is comprised of a transfer of \$1,564,041 for return on investment and \$2,422,817 for overhead costs. The interfund transfer from the Water & Sewer Utility Fund to the Renewal & Replacement Fund is budgeted at \$2,900,948, 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 \$1,736,993. It is largely comprised of appropriations in the Water & Sewer Utility Fund, Infrastructure Sales Surtax Fund and Building Safety Fund. The City is required to fund the CRA for the increase in Tax Increment Funding each year as mandated by Florida Statutes sec. 163. This transfer is budgeted at \$478,548 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 \$515,131.

DEBT PROCEEDS

The City will realize \$10,000,000 in new debt in the upcoming year for financing of bank debt issues that will be used to fund construction of a new Police Department Complex. This debt will be structured to be repaid over 20 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 a series of bonds for design, construction and/or enhancement of six City parks. The bond referendum passed overwhelmingly. It is anticipated that in FY 2022 the City will realize the second issuance, in the amount of \$10,476,018 of a \$24,000,000 general obligation bond that will be repaid over 20 years for the Parks Master Plan Project. This will bring the cumulative issuance through FY 2022 to \$16,476,018.



EXPENDITURES

Citywide Expenditures

The FY 2022 Proposed Budget includes a request for a 5.0% salary increase for Police Officers and a 5.1% salary increase for all other employees excluding the Commissioners and the City Manager. This increase is budgeted to take effect in January 2022. Personal services increased \$1,092,777 (6.5%) Citywide over the FY 2021 budget. This increase is due to budgeted salary increases, a net increase of 2 additional positions, and higher health insurance costs over FY 2021. Operating expenditures decreased \$(836,326) (-4.7%). 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 \$4,763,232, an increase of 13.1% over FY 2021 due to the addition of payments for the Brightwater Property, Police Department Complex and Parks Improvements. Capital improvements have decreased \$2,663,694 (-8.6%). These budgeted amounts follow the adopted master plans for stormwater, hydraulic modeling, parks and recreation and multi-modal transportation. Total capital outlay for FY 2022 and projected spending in future years based on current information are reflected in the Capital Improvement Program section.

Expenditure by Type:	Adopted FY 21	Proposed FY 22	Dollar Variance	% Change
Personal Services	\$ 16,759,273	\$ 17,852,050	\$ 1,092,777	6.5%
Operating	17,811,132	16,974,806	(836,326)	-4.7%
Operating - Capital Leases	1,016,948	957,225	(59,723)	-5.9%
Other Debt Service	4,212,604	4,763,232	550,628	13.1%
Capital Improvements	30,799,869	28,136,175	(2,663,694)	-8.6%
Transfers	11,604,865	10,256,500	(1,348,365)	-11.62%
CRA Tax Increment Financing	491,009	478,548	(12,461)	-2.5%
Total	\$ 82,695,700	\$ 79,418,536	\$ (3,277,164)	-3.96%

General Fund

The table below demonstrates the change in expenditures between FY 2021 and FY 2022 for the General Fund. Significant changes in expenditures are an increase of 26.3% in Capital Improvements and an increase of 51.3% in Transfers. Capital Improvements significant increase is due to various capital projects in City Hall. Transfers increased due to the debt service payment for the Public Works Complex, Parks Master Plan and the Brightwater Property to the Debt Service Fund.

Expenditure by Type:	Adopted FY 21	Proposed FY 22	Dollar Variance	% Change
Personal Services	\$ 11,523,586	\$ 12,198,613	\$ 675,027	5.9%
Operating	5,608,205	5,705,596	97,391	1.7%
Operating - Capital Leases	546,199	487,675	(58,524)	-10.7%
Capital Improvements	282,047	356,104	74,057	26.3%
Transfers	1,258,088	1,903,734	645,646	51.3%
CRA Tax Increment Financing	491,009	478,548	(12,461)	-2.5%
Total	\$ 19,709,134	\$ 21,130,270	\$ 1,421,136	7.2%

Water and Sewer Utility Fund

Water and Sewer Utility Fund Capital Improvement increased \$1,289,366 (2,344.3%). Total capital outlay for FY 2022 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 increase is due to anticipated Capital contribution costs pertaining to the Iron Bridge Water Pollution Control Facility being budgeted in FY 2022. The Iron Bridge Water Pollution Control Facility is a regional wastewater treatment plant that is operated and primarily owned by the City of Orlando. The facility treats excess wastewater flows from the City of Casselberry, Winter Park, Maitland, and unincorporated portions of Orange and Seminole Counties. The cities and unincorporated areas of Orange and Seminole County contribute to the funding for capital costs of the facility.

Personnel costs increased due to salary increases, the addition of one (1) position, and increased health care costs.

The table below demonstrates the change in expenditures between FY 2021 and FY 2022 for the Water and Sewer Utility Fund.

Expenditure by Type:	Adopted FY 21	Proposed FY 22	Dollar Variance	% Change
Personal Services	\$ 4,059,841	\$ 4,409,297	\$ 349,456	8.6%
Operating	8,225,820	7,146,011	(1,079,809)	-13.1%
Capital Improvements	55,000	1,344,366	1,289,366	2344.3%
Debt Service/Transfers	11,468,656	8,431,633	(3,037,023)	-26.5%
Total	\$ 23,809,317	\$ 21,331,307	\$ (2,478,010)	-10.41%



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 Annual Comprehensive Financial Report (ACFR) expenditures.

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

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

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

Fund Balance Policy:

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

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

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

Illustrated in the following table are the calculations of the Fund Balance reserves based on the FY 2022 Proposed Budget.

FY 2022 Budget Expenditures	General Fund	Water & Sewer Fund
Salaries	\$ 12,198,613	\$ 4,409,297
Operating	\$ 5,705,596	\$ 7,146,011
Total Operating	\$ 17,904,209	\$ 11,555,308
Reserve Percentage	25%	25%
Fund Balance Reserve	\$ 4,476,052	\$ 2,888,827

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

Investment Policy:

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

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

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

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

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

Debt Management Policy:

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

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

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

Legal Debt Limits:

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

Capital Improvement Policy:

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

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

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

Capital Asset Policy:

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

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

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

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

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

Debt Service Table



	Amount Issued	FY Issued	Date of Maturity	FY of Maturity	Interest Rate	Principal Balance at 10/01/21	Debt Service for FY 2022		
							Principal	Interest	Total
Governmental Funds									
General Fund									
<u>Leases</u>									
Fiscal Year 2018									
SUV Patrol Vehicles (10)	\$447,000	2018	12/13/21	2022	2.59%	\$ 91,651	\$ 91,651	\$ 2,369	\$ 94,020
IT Canon Copiers	147,360	2018	02/15/22	2022	2.90%	18,266	18,266	155	18,421
Fiscal Year 2019									
SUV Patrol Vehicles (10)	382,254	2019	01/18/23	2023	3.32%	146,056	71,840	4,831	76,671
Fiscal Year 2020									
SUV Patrol Vehicles (10)	458,148	2020	11/15/23	2024	2.19%	274,803	89,626	6,012	95,638
Code Comp Pickup Truck	23,608	2020	11/15/21	2022	2.19%	7,868	7,868	172	8,040
Pks Extended Cab Pickup (1/2 Ton)	26,380	2020	11/15/21	2022	2.19%	8,792	8,792	192	8,984
Sts Clam Truck	231,932	2020	11/15/23	2024	2.19%	139,115	45,372	3,044	48,416
Fiscal Year 2021									
SUV Patrol Vehicles (10)	513,836	2021	11/15/24	2025	1.67%	407,637	99,392	6,808	106,200
Pks 1/2 Ton Pickup	21,981	2021	11/15/22	2023	1.49%	14,545	7,219	217	7,436
Pks 4 x 4 Utility Vehicle	12,595	2021	11/15/22	2023	1.49%	8,334	4,136	124	4,260
Fiscal Year 2022									
IT Copiers	154,728	2021	02/15/26	2026	2.90%	-	18,218	1,371	19,589
Total General Fund	\$ 2,265,094					\$ 1,117,067	\$ 462,380	\$ 25,295	\$ 487,675
Debt Service Fund									
<u>Bank Notes</u>									
Sales Tax Revenue Note, Series 2011A Purpose: Refinance Capital Improvements	5,345,000	2011	10/01/26	2027	3.00%	3,710,000	595,000	103,891	698,891
Taxable Sausalito Note, Series 2019 Purpose: Infrastructure Improvements	1,643,579	2019	07/01/29	2029	3.11%	1,371,900	153,678	42,666	196,344
Capital Improvement Rev Note, Series 2021 Purpose: Public Works Complex Cap Improve	15,679,481	2021	10/01/45	2046	2.07%	15,466,812	460,918	317,962	778,880
PD Complex Purpose: Public Safety Complex Const	10,000,000	2022	12/01/41	2042	3.00%	-	-	112,500.00	112,500
<u>Other Loans</u>									
Casselberry Brightwater Estate Purpose: Purchase of 700 S Lost Lake Lane	1,250,000	2021	07/01/23	2023	7.00%	-	350,000	49,000	399,000
<u>General Obligation Bond:</u>									
General Obligation Bond, Series 2021	6,000,000	2021	08/01/38	2038	2.01%	6,000,000	230,000	167,849	397,849
General Obligation Bond, Series 2022 Purpose: Parks Construction & Improvements	10,476,018	2022	04/01/40	2040	3.00%	-	-	-	-
Total Debt Service Fund	\$ 39,918,060					\$ 26,548,712	\$ 1,789,596	\$ 793,868	\$ 2,583,464
Infrastructure Sales Surtax									
<u>Bank Note</u>									
Revenue Bond, Series 2015 Purpose: Infrastructure Improvements	9,894,000	2015	01/01/24	2025	1.85%	4,449,000	1,082,000	72,298	1,154,298
Total Infrastructure Surtax	\$ 9,894,000					\$ 4,449,000	\$ 1,082,000	\$ 72,298	\$ 1,154,298
Stormwater Utility Fund									
<u>Leases</u>									
Fiscal Year 2016									
Vac-Con	370,000	2016	01/15/21	2022	2.98%	55,958	55,958	1,668	57,626
Fiscal Year 2020									
Streetsweeper	274,004	2020	11/15/23	2024	2.19%	164,351	53,602	3,596	57,198
Fiscal Year 2021									
4 x 4 Utility Vehicle	15,700	2021	11/25/22	2023	1.49%	10,389	5,156	154	5,310
Total Stormwater Utility Fund	\$ 659,704					\$ 230,698	\$ 114,716	\$ 5,418	\$ 120,134
Total Governmental Funds	\$ 52,736,858					\$ 32,345,477	\$ 3,448,692	\$ 896,879	\$ 4,345,571

Debt Service Table



	Amount Issued	FY Issued	Date of Maturity	FY of Maturity	Interest Rate	Principal Balance at 10/01/21	Debt Service for FY 2022		
							Principal	Interest	Total
Enterprise Funds									
Water & Sewer Utility Fund									
<u>State Revolving Loans</u>									
FDEP Loan No. CS12056116P Purpose: Wastewater Trans Cap Improve	\$ 252,803	2002	12/15/22	2023	3.04%	\$ 25,203	\$ 16,675	\$ 642	\$ 17,317
FDEP Loan No. CS120561140 Purpose: Water Reuse Facilities Capital Improvements	2,748,979	2002	12/15/22	2023	3.05%	262,218	173,485	6,685	180,170
FDEP Loan No. DW590301 Purpose: Water Quality Improvements	4,244,917	2011	10/15/32	2033	2.54%	1,962,704	157,120	48,047	205,167
<u>Bank Notes</u>									
Utility Sys Revenue Bond, Series 2019 Purpose: Advanced Metering Infrastructure Capital Improvements	8,000,000	2020	10/01/34	2035	1.94%	7,620,000	480,000	142,816	622,816
<u>Leases</u>									
Fiscal Year 2018									
100 KW Mobile Generator	59,254	2018	06/14/24	2024	3.41%	26,210	8,446	894	9,340
(13) 60 KW Mobile Generators	642,720	2018	06/14/24	2024	3.41%	284,312	91,611	9,695	101,306
(2) 4" By-Pass Pumps	99,314	2018	06/14/24	2024	3.41%	43,932	14,156	1,498	15,654
(2) 6" By-Pass Pumps	113,060	2018	06/14/24	2024	3.41%	50,013	16,115	1,705	17,820
Perm Generators TP 30-UL-FS	274,602	2018	06/14/24	2024	3.41%	121,472	39,141	4,142	43,283
Fiscal Year 2020									
Valve Truck	47,926	2020	11/15/21	2022	2.19%	15,973	15,973	349	16,322
Lead Truck	35,723	2020	11/15/21	2022	2.19%	11,906	11,906	261	12,167
Maintenance Trailer	86,601	2020	11/15/23	2024	2.19%	51,944	16,941	1,136	18,077
Pickup Truck (1/2 Ton)	23,608	2020	11/15/21	2022	2.19%	7,869	7,869	172	8,041
Total Water & Sewer Utility Fund	\$ 16,629,507					\$ 10,483,756	\$ 1,049,438	\$ 218,042	\$ 1,267,480
Golf Course Fund									
<u>Leases</u>									
Fiscal Year 2018									
Driving Range Lighting	120,800	2018	06/14/22	2022	3.29%	24,928	24,929	820	25,749
Fiscal Year 2020									
Parking Lot Lighting	19,800	2020	11/15/21	2022	2.19%	6,599	6,599	144	6,743
Golf Carts	148,320	2020	10/30/24	2025	4.74%	93,159	29,598	3,774	33,372
Fiscal Year 2021									
Greensmaster 3150-Q	32,385	2021	11/15/22	2023	1.67%	21,430	10,636	319	10,955
Reelmaster 5510-D	58,160	2021	11/15/24	2025	1.67%	11,042	5,480	165	5,645
Groundsmaster 4500-D	62,521	2021	11/15/24	2025	1.67%	46,139	11,250	771	12,021
Sand Pro 3040	16,687	2021	11/15/22	2023	1.67%	49,599	12,093	828	12,921
Total Golf Course Fund	\$ 458,673					\$ 252,896	\$ 100,585	\$ 6,821	\$ 107,406
Total Enterprise Funds	\$ 17,088,180					\$ 10,736,652	\$ 1,150,023	\$ 224,863	\$ 1,374,886
Total All Funds	\$ 69,825,038					\$ 43,082,129	\$ 4,598,715	\$ 1,121,742	\$ 5,720,457

DEPARTMENT/FUND MATRIX FY 2022

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

The above matrix allows the user to understand the funds that are related to each department and division for the FY 2022 budget. Note that some divisions use multiple funding sources to allow them to achieve their goals and objectives.



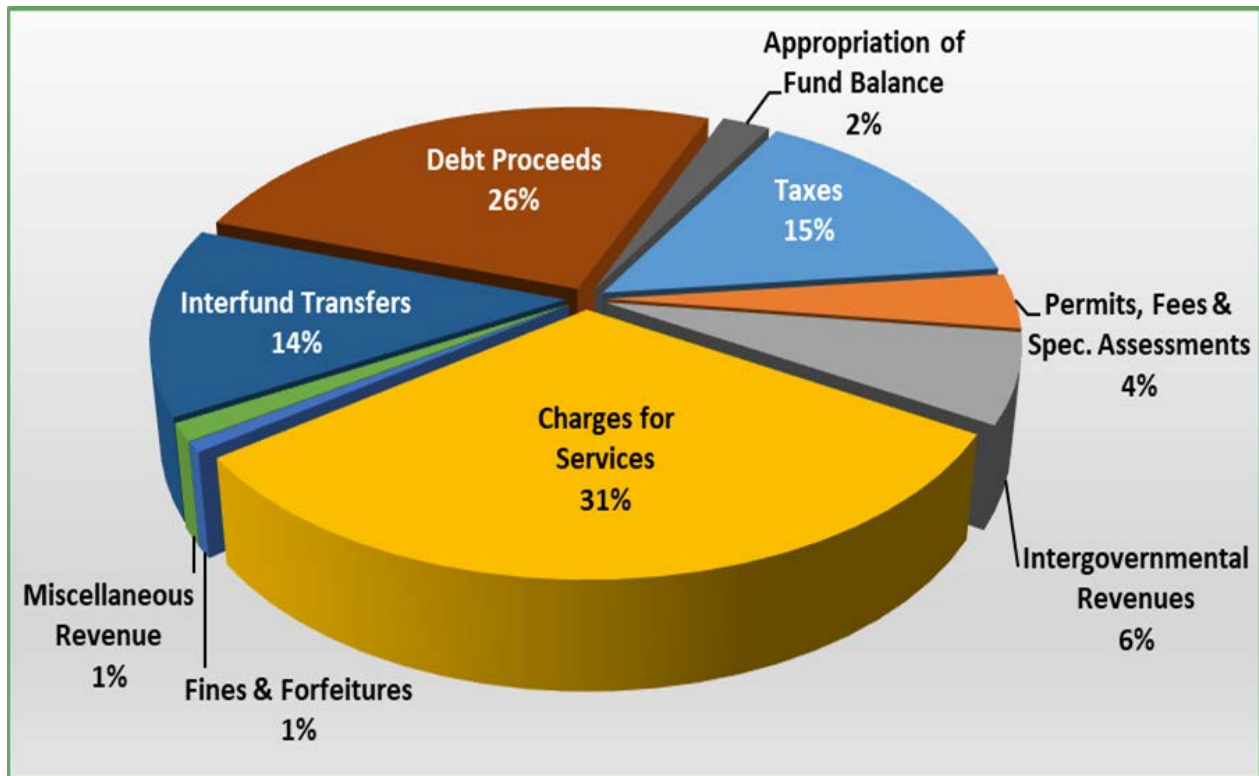
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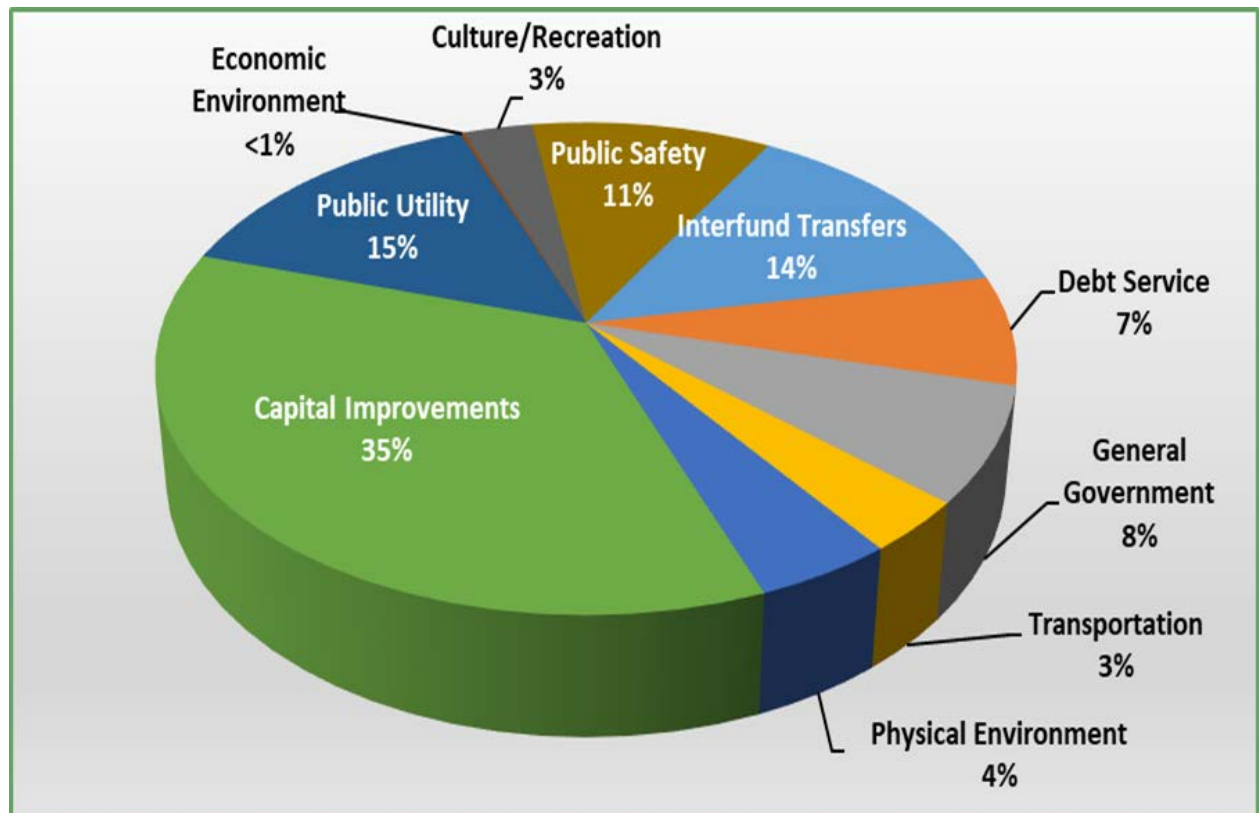
REVENUE AND EXPENDITURE/EXPENSE SUMMARIES

BUDGET SUMMARY FISCAL YEAR 2022

City Wide Revenues \$79.4 M



City Wide Expenditures \$79.4 M



COMPARATIVE YEARS SUMMARY ALL APPROPRIATED FUNDS

	ADOPTED BUDGET FY 2020	ADOPTED BUDGET FY 2021	PROPOSED BUDGET FY 2022
<u>REVENUES</u>			
Ad Valorem Taxes	4,858,896	5,059,650	5,301,157
Other Taxes	8,429,534	8,082,292	8,680,404
Permits and Fees	1,267,732	1,215,182	1,727,692
Intergovernmental Revenues	5,756,969	3,628,897	4,309,444
Charges for Services	23,362,088	24,058,120	24,826,518
Fines & Forfeitures	651,502	636,550	578,550
Miscellaneous Revenue	1,234,325	1,265,163	1,005,554
Interfund Transfers In	8,786,401	12,095,874	10,735,048
Debt Proceeds	18,978,280	22,753,936	20,476,018
Appropriation of Fund Balance	(216,392)	3,900,036	1,778,151
TOTAL REVENUES	73,109,335	82,695,700	79,418,536
<u>EXPENDITURES/EXPENSES</u>			
General Government	6,295,115	6,016,159	5,960,487
Public Safety	7,931,574	8,198,092	8,539,149
Public Utility	10,761,172	12,285,661	11,555,308
Physical Environment	4,717,046	3,260,360	3,511,594
Transportation	2,529,777	2,530,662	2,677,657
Economic Environment	215,377	191,268	120,787
Culture/Recreation	1,989,964	2,088,203	2,461,874
Capital Outlay	25,432,469	30,799,869	28,136,175
Debt Service	4,450,440	5,229,552	5,720,457
Interfund Transfers Out	8,786,401	12,095,874	10,735,048
TOTAL EXPENDITURES/EXPENSES	73,109,335	82,695,700	79,418,536

**COMPARATIVE YEARS SUMMARY
GOVERNMENTAL FUNDS
GENERAL FUND**

	ADOPTED BUDGET FY 2020	ADOPTED BUDGET FY 2021	PROPOSED BUDGET FY 2022
<u>REVENUES</u>			
Ad Valorem Taxes	4,858,896	5,059,650	5,301,157
Other Taxes & User Fees	3,785,589	3,844,326	4,124,621
Licenses & Permits	2,462,619	2,434,532	2,541,789
Intergovernmental Revenues	3,499,750	2,830,725	3,417,778
Charges for Services	228,100	233,100	234,830
Fines & Forfeitures	274,050	263,050	260,050
Miscellaneous Revenue	468,905	512,162	478,410
Interfund Transfers In	4,379,784	4,491,536	4,651,989
Appropriation of Fund Balance	528,623	40,053	119,646
TOTAL REVENUES	20,486,316	19,709,134	21,130,270
<u>EXPENDITURES</u>			
General Government	6,106,365	5,824,859	5,860,487
Public Safety	7,263,634	7,397,483	7,764,158
Physical Environment	152,189	177,962	227,709
Transportation	1,473,826	1,457,016	1,569,194
Economic Environment	215,377	191,268	120,787
Culture/Recreation	1,989,964	2,083,203	2,361,874
Capital Outlay	1,071,199	282,047	356,104
Debt Service	607,905	546,199	487,675
Interfund Transfers Out	1,605,857	1,749,097	2,382,282
TOTAL EXPENDITURES	20,486,316	19,709,134	21,130,270

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

	ADOPTED BUDGET FY 2020	ADOPTED BUDGET FY 2021	PROPOSED BUDGET FY 2022
<u>REVENUES</u>			
Other Taxes	2,527,458	2,137,966	2,356,344
Permits and Fees	851,850	810,900	1,315,592
Intergovernmental Revenues	2,257,219	798,172	777,916
Charges for Services	3,942,217	4,074,342	4,318,226
Fines & Forfeitures	13,000	13,000	13,000
Miscellaneous Revenue	336,920	247,011	177,875
Interfund Transfers In	1,352,134	1,839,577	3,074,705
Debt Proceeds	11,245,000	22,584,183	20,476,018
Appropriation of Fund Balance	(891,009)	(424,439)	1,072,936
TOTAL REVENUES	21,634,789	32,080,712	33,582,612
<u>EXPENDITURES</u>			
General Government	188,750	191,300	100,000
Public Safety	667,940	800,609	774,991
Physical Environment	4,564,857	3,082,398	3,283,885
Transportation	1,055,951	1,073,646	1,108,463
Capital Outlay	12,277,230	23,479,673	23,268,764
Debt Service	2,163,436	2,610,605	3,857,896
Interfund Transfers Out	716,625	842,481	1,188,613
TOTAL EXPENDITURES	21,634,789	32,080,712	33,582,612

COMPARATIVE YEARS SUMMARY ENTERPRISE FUND WATER AND SEWER

	ADOPTED BUDGET FY 2020	ADOPTED BUDGET FY 2021	PROPOSED BUDGET FY 2022
<u>REVENUES</u>			
Charges for Services	19,191,771	19,750,678	20,273,462
Fines & Forfeitures	364,452	360,500	305,500
Miscellaneous Revenue	382,000	408,200	274,914
Debt Proceeds	7,713,280	-	-
Appropriation of Fund Balance	462,244	3,289,939	477,431
TOTAL REVENUES	28,113,747	23,809,317	21,331,307
<u>EXPENSES</u>			
Administration & Operations	2,327,255	2,315,995	2,439,416
Water Distribution & Wastewater Collection	2,050,922	2,017,632	2,178,159
Wastewater Lift Stations	858,769	857,430	959,456
Wastewater Treatment & Disposal	4,131,206	5,617,807	4,390,253
Drinking Water Production	1,393,020	1,476,797	1,588,024
Depreciation	-	-	-
Amortization	-	-	-
Capital Outlay	9,263,280	55,000	1,344,366
Debt Service	1,625,376	1,964,360	1,267,480
Interfund Transfers Out	6,463,919	9,504,296	7,164,153
TOTAL EXPENSES	28,113,747	23,809,317	21,331,307

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

	ADOPTED BUDGET FY 2020	ADOPTED BUDGET FY 2021	PROPOSED BUDGET FY 2022
<u>REVENUES</u>			
Licenses & Permits	69,750	69,750	69,750
Intergovernmental Revenues	-	-	113,750
Miscellaneous Revenue	46,500	97,790	74,355
Interfund Transfers In	3,054,483	5,764,761	3,008,354
Debt Proceeds	20,000	169,753	-
Appropriation of Fund Balance	(316,250)	994,483	108,138
TOTAL REVENUES	2,874,483	7,096,537	3,374,347
<u>EXPENSES</u>			
Capital Outlay	2,820,760	6,983,149	3,166,941
Debt Service	53,723	108,388	107,406
Culture/Recreation	-	5,000	100,000
TOTAL EXPENSES	2,874,483	7,096,537	3,374,347

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	Infrastructure Surtax
Taxes								
Ad Valorem Taxes	5,301,157							
Utility & Telecommunication Taxes	3,907,621							
Business Tax Receipts	217,000							
Sales & Use Taxes				526,548				1,829,796
Total	9,425,778	-	-	526,548	-	-	-	1,829,796
Permits, Fees & Special Assessments								
Franchise Fees	2,416,439							
Building Permits								
Impact Fees			25,000			50,000		
Special Assessments	104,000							
Other Licenses & Permits	21,350							
Total	2,541,789	-	25,000	-	-	50,000	-	-
Intergovernmental Revenue								
Federal Grants								
State Grants								
State Shared Revenue	3,346,778							
Grants Other Local Units	50,000							
Shared Revenue/Other Local	21,000						777,916	-
Total	3,417,778	-	-	-	-	-	777,916	-
Charges for Services								
General Government	69,650							
Public Safety	750							
Physical Environment					2,337,458			
Human Services								
Culture/Recreation	164,430							
Total	234,830	-	-	-	2,337,458	-	-	-
Fines & Forfeitures								
Court Fines	179,000	13,000						
Violation-Local Ordinance	77,050							
Other Fines & Forfeitures	4,000							
Total	260,050	13,000	-	-	-	-	-	-
Miscellaneous Revenue								
Interest Earnings	117,150	10	20	8,965	15,650	4,450	125	36,050
Sale/Comp-Loss of Assets								
Other Miscellaneous Revenue	361,260							
Total	478,410	10	20	8,965	15,650	4,450	125	36,050
Other Financing Sources								
Interfund Transfer	4,651,989						478,548	
Debt Proceeds								
Fund Balance Carryover	119,646	11,300	(25,020)	53,535	(119,054)	(54,450)	232,742	488,452
Total	4,771,635	11,300	(25,020)	53,535	(119,054)	(54,450)	711,290	488,452
Total Revenues	21,130,270	24,310	-	589,048	2,234,054	-	1,489,331	2,354,298

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				441,695				
Impact Fees		15,000						
Special Assessments					386,000			
Other Licenses & Permits								
Total	-	15,000	-	441,695	386,000	-	-	-
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			1,980,768					
Human Services								
Culture/Recreation								
Total	-	-	1,980,768	-	-	-	-	-
Fines & Forfeitures								
Court Fines								
Violation-Local Ordinance								
Other Fines & Forfeitures								
Total	-	-	-	-	-	-	-	-
Miscellaneous Revenue								
Interest Earnings	2,800	20	1,200	34,435	3,320	125	35	
Sale/Comp-Loss of Assets								
Other Miscellaneous Revenue								
Total	2,800	20	1,200	34,435	3,320	125	35	-
Other Financing Sources								
Interfund Transfer					12,693			2,583,464
Debt Proceeds				-				
Fund Balance Carryover	77,200	(15,020)	(64,931)	340,617	37,402	(125)	(35)	
Total	77,200	(15,020)	(64,931)	340,617	50,095	(125)	(35)	2,583,464
Total Revenues	80,000	-	1,917,037	816,747	439,415	-	-	2,583,464

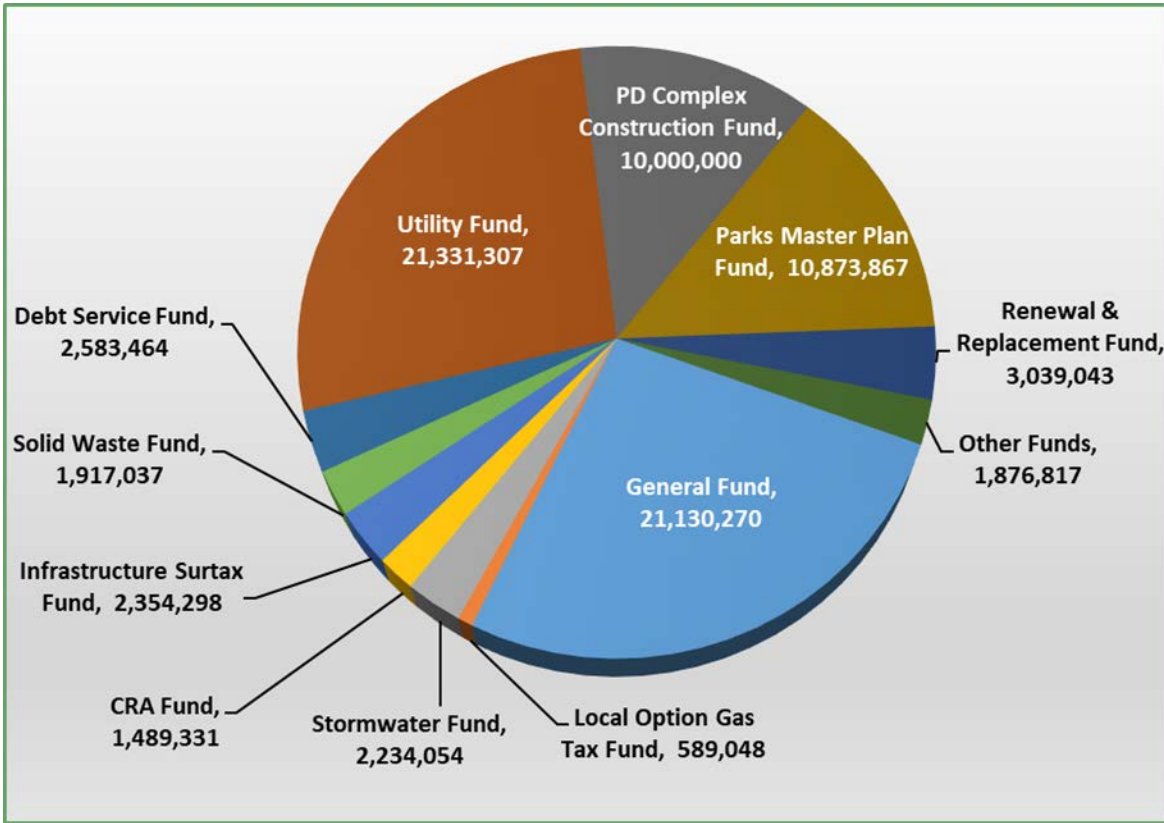
Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund

REVENUES BY SOURCE SUMMARY ALL APPROPRIATED FUNDS

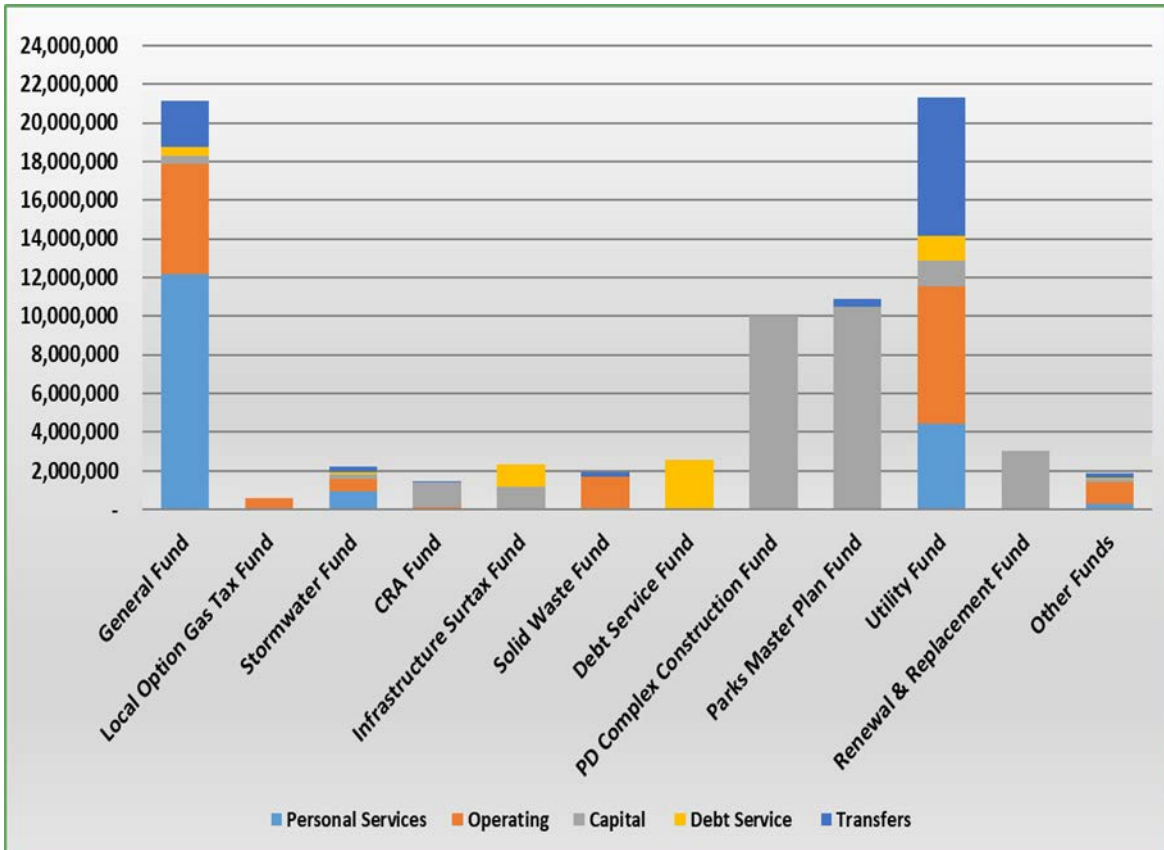
	Equipment Replace. Fund	PD Complex Construction Fund	Capital Improv. Fund	Parks Master Plan Fund	Water & Sewer Utility	Renewal & Replacement	W & S Capital Improv.	Golf Course Fund	Total Funds
Taxes									
Ad Valorem Taxes									5,301,157
Utility & Telecommunication Taxes									3,907,621
Business Tax Receipts									217,000
Sales & Use Taxes									2,356,344
Total	-	-	-	-	-	-	-	-	11,782,122
Permits, Fees & Special Assessments									
Franchise Fees									2,416,439
Building Permits									441,695
Impact Fees							69,750		159,750
Special Assessments				397,897					887,897
Other Licenses & Permits									21,350
Total	-	-	-	397,897	-	-	69,750	-	3,927,131
Intergovernmental Revenue									
Federal Grants									
State Grants									
State Shared Revenue									3,346,778
Grants Other Local Units									50,000
Shared Revenue/Other Local						113,750			912,666
Total	-	-	-	-	-	113,750	-	-	4,309,444
Charges for Services									
General Government									69,650
Public Safety									750
Physical Environment					20,273,462				24,591,688
Human Services									-
Culture/Recreation									164,430
Total	-	-	-	-	20,273,462	-	-	-	24,826,518
Fines & Forfeitures									
Court Fines									192,000
Violation-Local Ordinance					305,500				382,550
Other Fines & Forfeitures									4,000
Total	-	-	-	-	305,500	-	-	-	578,550
Miscellaneous Revenue									
Interest Earnings	20		10,150	60,500	131,400	24,345	50,010		500,780
Sale/Comp-Loss of Assets									-
Other Miscellaneous Revenue					143,514				504,774
Total	20	-	10,150	60,500	274,914	24,345	50,010	-	1,005,554
Other Financing Sources									
Interfund Transfer						2,900,948		107,406	10,735,048
Debt Proceeds	-	10,000,000	-	10,476,018	-			-	20,476,018
Fund Balance Carryover	181,021	-	(10,150)	(60,548)	477,431	-	(119,760)	227,898	1,778,151
Total	181,021	10,000,000	(10,150)	10,415,470	477,431	2,900,948	(119,760)	335,304	32,989,217
Total Revenues	181,041	10,000,000	-	10,873,867	21,331,307	3,039,043	-	335,304	79,418,536

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	9,425,778			526,548				1,829,796
Licenses & Permits	2,541,789		25,000			50,000		
Intergovernmental Revenue	3,417,778						777,916	
Charges for Services	234,830				2,337,458			
Fines & Forfeitures	260,050	13,000						
Miscellaneous Revenue	478,410	10	20	8,965	15,650	4,450	125	36,050
Interfund Transfers	4,651,989						478,548	
Debt Proceeds								
Fund Balance - Revenues	119,646	11,300	(25,020)	53,535	(119,054)	(54,450)	232,742	488,452
TOTAL SOURCES	21,130,270	24,310	-	589,048	2,234,054	-	1,489,331	2,354,298
USES OF FUNDS								
General Government	5,860,487						100,000	
Public Safety	7,764,158	24,310						
Water & Sewer Administration								
Distribution & Collection								
Lift Stations								
Water Reclamation								
Water Production								
Physical Environment	227,709				1,571,557			
Economic Environment	120,787							
Transportation	1,569,194			589,048				
Culture/Recreation	2,361,874							
Capital Outlay	356,104						1,300,000	1,200,000
Debt Service	487,675				261,705			1,154,298
Interfund Transfers Out	2,382,282				120,134		89,331	
TOTAL USES	21,130,270	24,310	-	589,048	2,234,054	-	1,489,331	2,354,298

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund

SOURCES AND USES OF FUNDS SUMMARY ALL APPROPRIATED FUNDS

	Tree Replacement Fund	Municipal Impact Fee Fund	Solid Waste Fund	Building Safety Fund	Street Light Fund	Treasury Equity Share	Justice Equity Share	Debt Service Fund
SOURCES OF FUNDS								
Taxes								
Licenses & Permits		15,000		441,695				
Intergovernmental Revenue					386,000			
Charges for Services			1,980,768					
Fines & Forfeitures								
Miscellaneous Revenue	2,800	20	1,200	34,435	3,320	125	35	
Interfund Transfers					12,693			2,583,464
Debt Proceeds								
Fund Balance - Revenues	77,200	(15,020)	(64,931)	340,617	37,402	(125)	(35)	-
TOTAL SOURCES	80,000	-	1,917,037	816,747	439,415	-	-	2,583,464
USES OF FUNDS								
General Government								
Public Safety				750,681				
Water & Sewer Administration								
Distribution & Collection								
Lift Stations								
Water Reclamation								
Water Production								
Physical Environment			1,712,328					
Economic Environment								
Transportation	80,000				439,415			
Culture/Recreation								
Capital Outlay								
Debt Service								2,583,464
Interfund Transfers Out			204,709	66,066				
TOTAL USES	80,000	-	1,917,037	816,747	439,415	-	-	2,583,464

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund

SOURCES AND USES OF FUNDS SUMMARY ALL APPROPRIATED FUNDS

	Equipment Replacement Fund	PD Complex Construction Fund	Capital Improv. Fund	Parks Master Plan Fund	W & S Utility Fund	Renewal & Replacement Fund	W & S Capital Improv. Fund	Golf Club Fund	Total Funds
SOURCES OF FUNDS									
Taxes									11,782,122
Licenses & Permits							69,750		3,143,234
Intergovernmental Revenue				397,897		113,750			5,093,341
Charges for Services					20,273,462				24,826,518
Fines & Forfeitures					305,500				578,550
Miscellaneous Revenue	20		10,150	60,500	274,914	24,345	50,010		1,005,554
Interfund Transfers						2,900,948		107,406	10,735,048
Debt Proceeds		10,000,000		10,476,018					20,476,018
Fund Balance - Revenues	181,021	-	(10,150)	(60,548)	477,431	-	(119,760)	227,898	1,778,151
TOTAL SOURCES	181,041	10,000,000	-	10,873,867	21,331,307	3,039,043	-	335,304	79,418,536
USES OF FUNDS									
General Government									5,960,487
Public Safety									8,539,149
Water & Sewer Administration					2,439,416				2,439,416
Distribution & Collection					2,178,159				2,178,159
Lift Stations					959,456				959,456
Water Reclamation					4,390,253				4,390,253
Water Production					1,588,024				1,588,024
Physical Environment									3,511,594
Economic Environment									120,787
Transportation									2,677,657
Culture/Recreation								100,000	2,461,874
Capital Outlay	31,041	10,000,000		10,476,018	1,344,366	3,039,043		127,898	28,136,175
Debt Service					1,267,480			107,406	5,720,457
Interfund Transfers Out	150,000			397,849	7,164,153				10,735,048
TOTAL USES	181,041	10,000,000	-	10,873,867	21,331,307	3,039,043	-	335,304	79,418,536

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund

EXPENDITURES BY OBJECT CATEGORY SUMMARY - BY FUND ALL APPROPRIATED FUNDS

FUND / DIVISION	FY 2022 SALARIES	FY 2022 OPERATING	FY 2022 CAPITAL	FY 2022 DEBT SERV	FY 2022 TRANSFERS	FY 2022 TOTAL
GENERAL FUND:						
City Commission	69,651	52,375	-	-	-	122,026
City Manager/City Clerk	597,266	56,250	-	-	-	653,516
Legal	-	261,000	-	-	-	261,000
Procurement and Contract Management	274,164	8,660	-	-	-	282,824
Human Resources	412,286	168,439	-	-	-	580,725
Information Technology	265,382	1,068,335	-	38,010	-	1,371,727
Accounting	697,499	119,901	-	-	-	817,400
Office of Management & Budget	88,112	5,275	-	-	-	93,387
Non-Departmental	-	602,900	-	-	2,382,282	2,985,182
Planning	450,095	94,250	-	-	-	544,345
Economic Development	46,037	74,750	-	-	-	120,787
Code Compliance	461,860	30,450	-	8,040	-	500,350
Parks Maintenance	575,077	802,800	40,000	20,680	-	1,438,557
Recreation	666,297	317,700	8,000	-	-	991,997
Police	6,064,097	1,207,751	-	372,529	-	7,644,377
Engineering	199,009	28,700	-	-	-	227,709
Streets Maintenance	860,585	428,620	-	48,416	-	1,337,621
Fleet Maintenance	259,049	20,940	-	-	-	279,989
City Facilities	212,147	356,500	308,104	-	-	876,751
GENERAL FUND TOTAL	12,198,613	5,705,596	356,104	487,675	2,382,282	21,130,270
POLICE EDUCATION FUND	-	24,310	-	-	-	24,310
LOCAL OPTION GAS TAX FUND	-	589,048	-	-	-	589,048
STORMWATER UTILITY FUND	939,659	631,898	261,705	120,134	280,658	2,234,054
COMMUNITY REDEVELOPMENT AGENCY FUND (CRA)	-	100,000	1,300,000	-	89,331	1,489,331
INFRASTRUCTURE SURTAX FUND	-	-	1,200,000	1,154,298	-	2,354,298
TREE REPLACEMENT FUND	-	80,000	-	-	-	80,000
SOLID WASTE FUND	-	1,712,328	-	-	204,709	1,917,037
BUILDING SAFETY FUND	304,481	446,200	-	-	66,066	816,747
STREET LIGHT FUND	-	439,415	-	-	-	439,415
DEBT SERVICE FUND	-	-	-	2,583,464	-	2,583,464

EXPENDITURES BY OBJECT CATEGORY SUMMARY - BY FUND ALL APPROPRIATED FUNDS

FUND / DIVISION	FY 2022 SALARIES	FY 2022 OPERATING	FY 2022 CAPITAL	FY 2022 DEBT SERV	FY 2022 TRANSFERS	FY 2022 TOTAL
EQUIPMENT REPLACEMENT FUND:						
Non-Departmental	-	-	-	-	150,000	150,000
Police	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-
Streets Maintenance	-	-	31,041	-	-	31,041
EQUIP REPLACEMENT FUND TOTAL	-	-	31,041	-	150,000	181,041
PD COMPLEX CONSTRUCTION FUND	-	-	10,000,000	-	-	10,000,000
PARKS MASTER PLAN FUND	-	-	10,476,018	-	397,849	10,873,867
WATER AND SEWER FUND:						
Customer Service	379,126	136,535	-	-	-	515,661
Meter Service	253,302	201,096	-	-	-	454,398
Inventory Control	69,430	9,700	-	-	-	79,130
Administration	879,527	34,830	-	-	-	914,357
Distribution & Collection	1,162,629	936,400	28,416	46,566	-	2,174,011
Lift Stations	454,056	505,400	-	187,404	-	1,146,860
Water Reclamation	562,253	3,828,000	1,315,950	-	-	5,706,203
Water Production	648,974	939,050	-	8,040	-	1,596,064
Non-Departmental	-	555,000	-	1,025,470	7,164,153	8,744,623
WATER & SEWER FUND TOTAL	4,409,297	7,146,011	1,344,366	1,267,480	7,164,153	21,331,307
RENEWAL & REPLACEMENT FUND:						
Distribution & Collection	-	-	2,900,000	-	-	2,900,000
Lift Stations	-	-	15,000	-	-	15,000
Water Reclamation	-	-	-	-	-	-
Water Production	-	-	124,043	-	-	124,043
RENEWAL & REPLACEMENT FUND TOTAL	-	-	3,039,043	-	-	3,039,043
CAPITAL IMPROVEMENT FUND	-	-	-	-	-	-
GOLF CLUB FUND	-	100,000	127,898	107,406	-	335,304
TOTAL ALL FUNDS	17,852,050	16,974,806	28,136,175	5,720,457	10,735,048	79,418,536

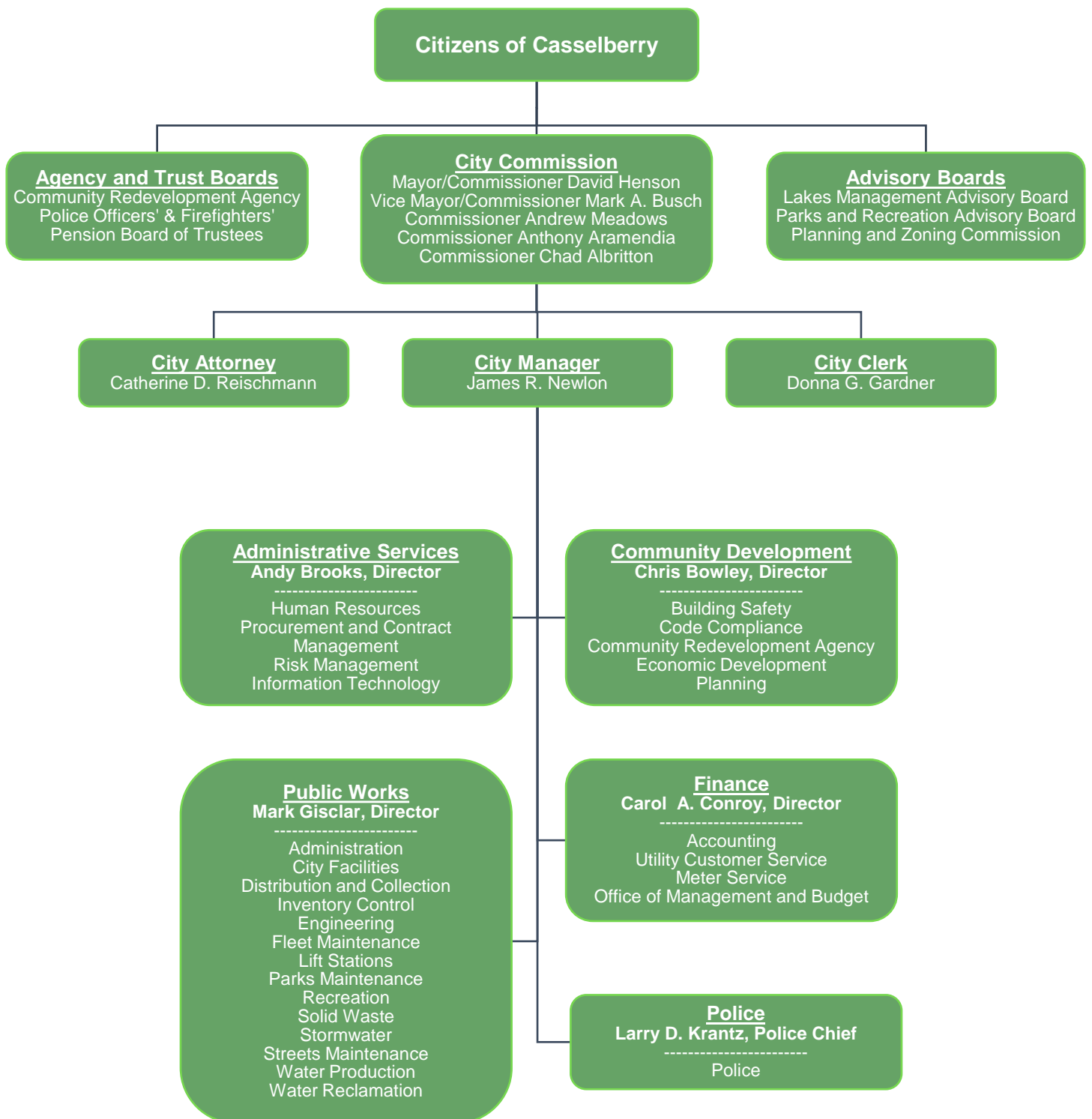
EXPENDITURES BY OBJECT CATEGORY SUMMARY - BY DEPARTMENT ALL APPROPRIATED FUNDS

DEPARTMENT / DIVISION	SALARIES	OPERATING EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	TOTAL FUNDS
ADMINISTRATION DEPARTMENT						
City Commission	69,651	52,375	-	-	-	122,026
City Manager/City Clerk	597,266	56,250	-	-	-	653,516
Legal	-	261,000	-	-	-	261,000
ADMINISTRATION DEPARTMENT TOTAL	666,917	369,625	-	-	-	1,036,542
ADMINISTRATIVE SERVICES DEPARTMENT						
Procurement and Contract Mangement	274,164	8,660	-	-	-	282,824
Human Resources	412,286	168,439	-	-	-	580,725
Information Technology	265,382	1,068,335	-	38,010	-	1,371,727
ADMINISTRATIVE SERVICES DEPT. TOTAL	951,832	1,245,434	-	38,010	-	2,235,276
COMMUNITY DEVELOPMENT DEPT.						
Planning	450,095	94,250	-	-	-	544,345
Economic Development	46,037	74,750	-	-	-	120,787
Code Compliance	461,860	30,450	-	8,040	-	500,350
Community Redevelopment Agency	-	100,000	1,300,000	-	-	1,400,000
Building Safety	304,481	446,200	-	-	-	750,681
COMMUNITY DEVELOPMENT DEPT. TOTAL	1,262,473	745,650	1,300,000	8,040	-	3,316,163
FINANCE DEPARTMENT						
Accounting	697,499	119,901	-	-	-	817,400
Office of Management & Budget	88,112	5,275	-	-	-	93,387
Customer Service	379,126	136,535	-	-	-	515,661
Meter Service	253,302	201,096	-	-	-	454,398
FINANCE DEPARTMENT TOTAL	1,418,039	462,807	-	-	-	1,880,846
NON-DEPARTMENTAL						
General Fund	-	602,900	-	-	2,382,282	2,985,182
Stormwater Utility Fund	-	-	-	-	280,658	280,658
Community Redevelopment Agency	-	-	-	-	89,331	89,331
Infrastructure Surtax Fund	-	-	-	1,154,298	-	1,154,298
Solid Waste Fund	-	-	-	-	204,709	204,709
Building Safety	-	-	-	-	66,066	66,066
Debt Service Fund	-	-	-	2,583,464	-	2,583,464
Equipment Replacement Fund	-	-	-	-	150,000	150,000
Capital Improvement Fund	-	-	-	-	-	-
Parks Master Plan Fund	-	-	-	-	397,849	397,849
Water and Sewer Fund	-	555,000	-	1,025,470	7,164,153	8,744,623
NON-DEPARTMENTAL TOTAL	-	1,157,900	-	4,763,232	10,735,048	16,656,180
POLICE DEPARTMENT						
Police	6,064,097	1,207,751	-	372,529	-	7,644,377
Police Education Fund	-	24,310	-	-	-	24,310
Equipment Replacement Fund	-	-	-	-	-	-
PD Complex Construction	-	-	10,000,000	-	-	10,000,000
POLICE DEPARTMENT TOTAL	6,064,097	1,232,061	10,000,000	372,529	-	17,668,687

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	575,077	802,800	40,000	20,680	-	1,438,557
Recreation	666,297	317,700	8,000	-	-	991,997
Engineering	199,009	28,700	-	-	-	227,709
Streets Maintenance	860,585	428,620	-	48,416	-	1,337,621
Fleet Maintenance	259,049	20,940	-	-	-	279,989
City Facilities	212,147	356,500	308,104	-	-	876,751
Local Option Gas Tax Fund	-	589,048	-	-	-	589,048
Stormwater Utility Fund	939,659	631,898	261,705	120,134	-	1,953,396
Infrastructure Surtax Fund	-	-	1,200,000	-	-	1,200,000
Tree Replacement Fund	-	80,000	-	-	-	80,000
Solid Waste Fund	-	1,712,328	-	-	-	1,712,328
Street Light Fund	-	439,415	-	-	-	439,415
Equip Replacement - Parks	-	-	-	-	-	-
Equip Replacement - Streets	-	-	31,041	-	-	31,041
Equip Replacement - Stormwater	-	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-	-
Parks Master Plan Fund	-	-	10,476,018	-	-	10,476,018
Inventory Control	69,430	9,700	-	-	-	79,130
Administration	879,527	34,830	-	-	-	914,357
Distribution & Collection	1,162,629	936,400	28,416	46,566	-	2,174,011
Lift Stations	454,056	505,400	-	187,404	-	1,146,860
Water Reclamation	562,253	3,828,000	1,315,950	-	-	5,706,203
Water Production	648,974	939,050	-	8,040	-	1,596,064
Renewal & Replacement - Distribution & Collection	-	-	2,900,000	-	-	2,900,000
Renewal & Replacement - Lift Stations	-	-	15,000	-	-	15,000
Renewal & Replacement - Water Reclamation	-	-	-	-	-	-
Renewal & Replacement - Water Production	-	-	124,043	-	-	124,043
Capital Improvement Fund	-	-	-	-	-	-
Golf Club	-	100,000	127,898	107,406	-	335,304
PUBLIC WORKS DEPARTMENT TOTAL	7,488,692	11,761,329	16,836,175	538,646	-	36,624,842
ALL DEPARTMENTS TOTAL	17,852,050	16,974,806	28,136,175	5,720,457	10,735,048	79,418,536

ORGANIZATIONAL CHART



COMPARATIVE SCHEDULE OF DEPARTMENT STAFFING

DEPARTMENT/DIVISION	FY 2022 FULL-TIME	FY 2022 PART-TIME	FY 2022 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	7	0	7
Office of Management and Budget	1	0	1
Customer Service	5	0	5
Meter Service	4	0	4
POLICE DEPARTMENT			
Police	70	0	70
PUBLIC WORKS DEPARTMENT			
Parks Maintenance	10	1	10.75
Recreation	7	0	7
Engineering	4	0	4
Streets Maintenance	13	0	13
Fleet Maintenance	3	0	3
City Facilities	4	0	4
Stormwater	9	0	9
Administration	6	0	6
Distribution and Collection	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	210	7	214



ADMINISTRATION DEPARTMENT



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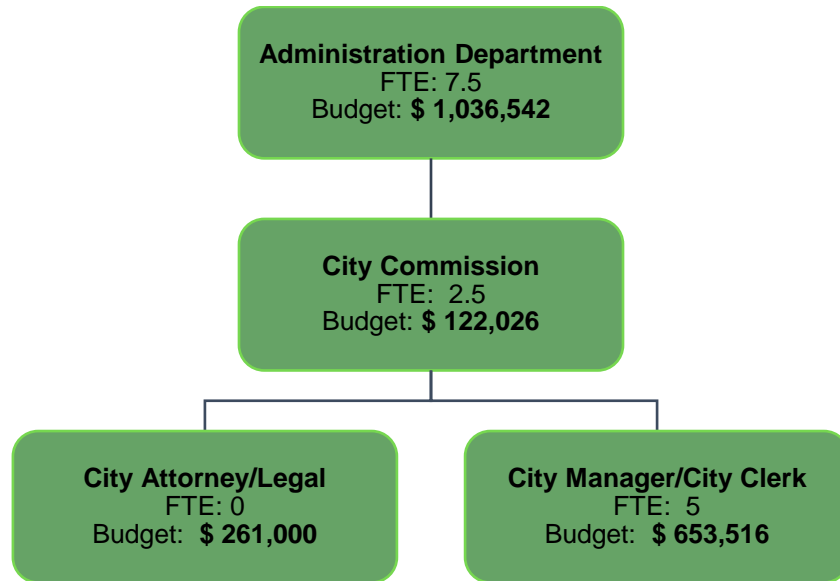
ADMINISTRATION DEPARTMENT

City Commission:

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

Charter Officers:

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



Primary Administration activities include:

City Commission:

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

City Manager/City Clerk:

City Manager:

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

City Clerk:

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

City Attorney/Legal

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

KEY PERFORMANCE INDICATOR

Indicator	City Goal*	City Objective*	FY 2022 % Required	FY 2021 % Required	FY 2020 % Achieved	Variance
City Manager/City Clerk:						
Timely Publication of Agenda	Goal #2	Objective 4	> 80%	> 80%	100%	20%↑

* Refer to Fiscal Year 2022 Goals and Objectives pp 5-8.

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND:								
City Commission	69,651	52,375	-	-	-	122,026	-	5
City Manager/City Clerk	597,266	56,250	-	-	-	653,516	5	-
Legal	-	261,000	-	-	-	261,000	-	-
TOTALS	666,917	369,625	-	-	-	1,036,542	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 Manager/City Clerk

11-00	Increase to match anticipated salary increases.
23-00	Increase to match anticipated health insurance costs.
31-00	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 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
AAA	Mayor/Commissioners	5	5	5
	Total	5	5	5
	Full-Time	-	-	-
	Part-Time	5	5	5
	Total FTE's			2.5

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	44,748	44,837	44,594	44,594
12-↔ Regular Salaries and Wages-Miscellaneous Pays	13,847	13,876	13,800	13,800
21-00 FICA Taxes	4,497	4,491	4,467	4,467
22-05 Retirement Contribution - (401A)	6,712	6,726	6,689	6,689
23-03 Life Insurance	27	27	59	59
24-00 Workers' Compensation	101	55	50	42
Total Personal Services	69,932	70,012	69,659	69,651
OPERATING EXPENSES				
31-00 Professional Services	348	378	1,250	1,600
40-00 Travel and Per Diem	387	-	1,800	3,000
47-00 Printing and Binding	11,200	6,920	19,000	17,000
48-00 Promotional Activities	5,801	1,148	9,500	9,500
49-00 Other Current Charges and Obligations	2,306	2,040	3,750	4,000
52-00 Operating Supplies	365	84	350	350
54-00 Publications, Subscriptions, & Memberships	4,375	4,658	6,225	6,425
55-00 Training	4,599	134	5,500	5,500
56-00 Small Tools and Minor Equipment	-	991	5,000	5,000
Total Operating Expenses	29,381	16,353	52,375	52,375
CAPITAL OUTLAY TOTAL	-	39,193	-	-
DIVISION TOTAL	99,313	125,558	122,034	122,026

CITY MANAGER/CITY CLERK (GENERAL FUND)

Fund: General

Division: City Manager/City Clerk

Program: Executive

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
AAA	City Manager	1	1	1
213	City Clerk	1	1	1
145	Executive Assistant to the City Manager	1	1	1
137	Deputy City Clerk	1	1	1
116	Staff Assistant I/II	1	-	-
131	Assistant to the City Clerk	1	1	1
Total		6	5	5
Full-Time		6	5	5
Part-Time		-	-	-
Total FTE's				5

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	259,347	270,299	274,439	288,791
12-01 Regular Salaries and Wages	129,219	142,105	134,393	131,897
12-↔ Regular Salaries and Wages-Miscellaneous Pays	5,511	5,689	5,717	5,814
14-00 Overtime	40	858	-	-
21-00 FICA Taxes	27,790	29,575	28,666	30,727
22-01 Retirement Contribution - State Plan (FRS)	98,587	28,358	27,945	33,358
22-05 Retirement Contribution - (401A)	36,461	37,650	37,593	38,942
23-00 Health Insurance	35,853	50,469	31,491	51,944
23-01 Disability Insurance	546	751	1,102	1,138
23-02 Supplemental Pay - Health Insurance Waiver	1,164	1,214	1,200	-
23-03 Life Insurance	115	116	266	266
24-00 Workers' Compensation	787	543	451	394
26-00 Matched Annuity (457 Plan)	12,136	12,757	16,051	13,795
28-00 Gift Cards/Service Awards	200	200	200	200
Total Personal Services	607,756	580,584	559,514	597,266
OPERATING EXPENSES				
31-00 Professional Services	42,725	36,225	42,500	9,000
34-00 Other Contractual Services	-	-	-	-
40-00 Travel and Per Diem	-	-	-	3,000
41-00 Communications	1,908	-	-	-
43-00 Utilities	1,987	2,958	2,100	2,200
44.00 Rentals and Leases	-	-	-	30,000
46-00 Repairs and Maintenance	-	-	500	500
47-00 Printing and Binding	3,587	-	500	500
49-00 Other Current Charges and Obligations	1,300	561	950	1,100
51-00 Office Supplies	377	984	1,500	2,000
52-00 Operating Supplies	53	106	500	500
54-00 Publications, Subscriptions, & Memberships	2,417	2,766	2,450	2,450
55-00 Training	625	65	3,200	3,000
56-00 Small Tools and Minor Equipment	44	-	1,000	2,000
Total Operating Expenses	55,023	43,665	55,200	56,250
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	662,779	624,249	614,714	653,516

LEGAL (GENERAL FUND)

Fund: General
Division: Legal
Program: Legal Counsel

POSITION SCHEDULE

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

CAPITAL OUTLAY SCHEDULE

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

Fund: General
Division: Legal
Program: Legal Counsel

(001)
(0140)
(514)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OPERATING EXPENSES				
31-01 City Attorney	255,266	239,244	250,000	250,000
31-02 Labor Attorney	588	336	2,500	2,500
31-03 Special Legal Counsel	5,536	2,588	8,000	8,000
31-05 State Attorney's Office	200	200	500	500
Total Operating Expenses	261,590	242,368	261,000	261,000
DIVISION TOTAL	261,590	242,368	261,000	261,000



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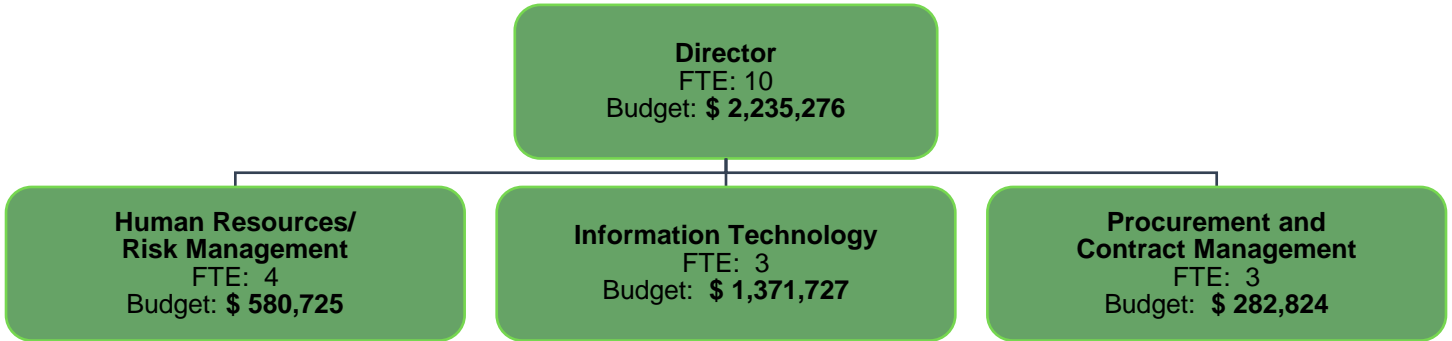
**ADMINISTRATIVE
SERVICES
DEPARTMENT**



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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 support City-wide operations.

Primary Administrative Services activities include:

Procurement and Contract Management:

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

Human Resources/Risk Management:

- Design and manage services that result in the most efficient and effective recruitment, selection, and retention of the City's workforce.
- Administer the City classification, compensation, and performance evaluation programs.
- Coordinate labor relations including conflict 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.

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 2022 % Required	FY 2021 % Required	FY 2020 % Achieved	Variance
Procurement and Contract Management:						
Bids Awarded per SLA	Goal #2	Objective 4	> 80%	> 80%	95%	15%↑
HR/Risk Management:						
Mandatory Training for Employees (4/ Employee/ Year)	Goal #2	Objective 4	> 80%	> 80%	100%	20%↑
Information Technology:						
Maintain Operability of Computer Ops	Goal #1	Objective 1	> 90%	> 90%	100%	10%↑

* Refer to Fiscal Year 2022 Goals and Objectives pp 5-8.

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND:								
Procurement & Cont. Mgmt.	274,164	8,660	-	-	-	282,824	3	-
HR/Risk Management	412,286	168,439	-	-	-	580,725	4	-
Information Technology	265,382	1,068,335	-	38,010	-	1,371,727	3	-
TOTALS	951,832	1,245,434	-	38,010	-	2,235,276	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 – Procurement and Contract Management

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

General Fund – Human Resources/Risk Management

11-00 Increase to match anticipated salary increases.
12-01 Increase to match anticipated salary increases.
23-00 Increase to match anticipated health insurance costs.
31-00 Decrease to match anticipated expenditures.

General Fund – Information Technology

12-01 Decrease to match anticipated salaries.
23-00 Increase to match anticipated health insurance costs.
26-00 Decrease to match anticipated benefit costs.
44-00 Reallocated Sissines's Canon Copier to other accounts.
44-01 Reallocated Sissines's Canon Copier principal payment from 44-00.
46-00 Reallocated Sissines's Canon Copier maintenance costs from 44-00.
52-00 Decrease to match anticipated expenditures.
52-10 Increase to match anticipated expenditures.
55-00 Decrease to match anticipated expenditures.
56-00 Increase to match anticipated expenditures.

PROCUREMENT AND CONTRACT MANAGEMENT (GENERAL FUND)

Fund: General

Division: Procurement and Contract Management

Program: Financial and Administrative

POSITION SCHEDULE

Pay Grade	Position	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget
209	Procurement Manager	1	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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	173,199	179,384	183,719	192,145
12-↔ Regular Salaries and Wages-Miscellaneous Pays	1,635	1,693	1,733	1,813
14-00 Overtime	73	473	500	500
21-00 FICA Taxes	13,044	13,708	14,225	14,876
22-05 Retirement Contribution - (401A)	17,491	18,155	18,422	19,265
23-00 Health Insurance	25,609	34,695	31,491	38,958
23-01 Disability Insurance	273	405	505	528
23-03 Life Insurance	76	83	194	197
24-00 Workers' Compensation	266	222	206	183
26-00 Matched Annuity (457 plan)	81	4,489	7,349	5,549
28-00 Gift Cards/Service Awards	150	150	150	150
Total Personal Services	231,897	253,457	258,494	274,164
OPERATING EXPENSES				
34-00 Other Contractual Services	-	-	-	-
40-00 Travel and Per Diem	1,875	138	3,250	2,500
42-00 Freight & Postage	-	-	80	80
47-00 Printing and Binding	77	-	80	80
48-00 Promotional Activities	475	181	475	200
49-00 Other Current Charges and Obligations	375	-	-	-
51-00 Office Supplies	394	4,292	1,800	400
52-00 Operating Supplies	-	-	500	500
54-00 Publications, Subscriptions, & Memberships	435	525	1,700	1,300
55-00 Training	1,100	869	4,000	3,500
56-00 Small Tools and Minor Equipment	-	53	225	100
Total Operating Expenses	4,731	6,058	12,110	8,660
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	236,628	259,515	270,604	282,824

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

HUMAN RESOURCES/RISK MANAGEMENT (GENERAL FUND)

Fund: General

Division: Human Resources/Risk Management

Program: Financial and Administrative

POSITION SCHEDULE

Pay Grade	Position	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget
301	Administrative Services Director	1	1	1
206	Human Resources Manager	1	1	1
131/135	Human Resources Specialist I/II	1	1	1
131	Special Projects Coordinator	1	1	1
Total		4	4	4
Full-Time		4	4	4
Part-Time		-	-	-
Total FTE's				4

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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	116,552	119,150	122,029	127,626
12-01 Regular Salaries and Wages	133,635	168,500	177,634	185,781
14-00 Overtime	1,362	1,161	500	500
21-00 FICA Taxes	18,773	21,727	22,924	23,976
22-05 Retirement Contribution - (401A)	27,241	31,014	32,151	33,625
23-00 Health Insurance	35,795	40,196	20,994	25,972
23-01 Disability Insurance	475	515	823	861
23-02 Supplemental Pay - Health Insurance Waiver	1,207	2,193	2,400	2,400
23-03 Life Insurance	94	114	255	258
24-00 Workers' Compensation	463	354	337	298
26-00 Matched Annuity (457 Plan)	8,604	9,875	10,316	10,789
28-00 Gift Cards/Service Awards	150	200	200	200
Total Personal Services	344,351	394,999	390,563	412,286
OPERATING EXPENSES				
31-00 Professional Services	46,951	49,808	65,814	57,739
34-00 Other Contractual Services	42,500	42,500	45,000	45,000
40-00 Travel and Per Diem	2,328	-	2,000	2,000
41-00 Communications	905	-	-	-
42-00 Freight & Postage	17	15	200	200
46-00 Repair and Maintenance	-	10,579	-	-
47-00 Printing and Binding	-	180	-	-
48-00 Promotional Activities	1,020	2,219	1,500	2,200
49-00 Other Current Charges and Obligations	10,727	10,970	21,100	21,100
51-00 Office Supplies	8,190	467	1,500	1,500
52-00 Operating Supplies	1,188	7,316	3,000	3,500
54-00 Publications, Subscriptions, & Memberships	12,128	13,765	11,000	12,700
55-00 Training	12,090	18,720	14,000	14,000
55-01 Training-Tuition Reimbursement	9,807	7,657	8,000	8,000
56-00 Small Tools and Minor Equipment	328	2,063	500	500
Total Operating Expenses	148,179	166,259	173,614	168,439
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	492,530	561,258	564,177	580,725

INFORMATION TECHNOLOGY (GENERAL FUND)

Fund: General

Division: Information Technology

Program: Non-Court Information Systems

POSITION SCHEDULE

Pay Grade	Position	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget
217	Information Technology Manager	1	1	1
138	Information Technology Application Analyst	1	1	1
140/143	GIS Coordinator/ Senior GIS Coordinator*	1	1	1
Total		3	3	3
Full-Time		3	3	3
Part-Time		-	-	-
Total FTE's				3

* Position reclassified to include Senior GIS Coordinator in FY22 budget.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	165,956	214,057	220,979	190,569
12-↔ Regular Salaries and Wages-Miscellaneous Pays	2,039	2,097	2,162	-
14-00 Overtime	701	546	1,000	1,000
21-00 FICA Taxes	12,516	16,154	17,147	14,655
22-05 Retirement Contribution - (401A)	16,870	21,670	22,198	19,157
23-00 Health Insurance	24,882	36,887	31,491	38,958
23-01 Disability Insurance	362	359	607	523
23-03 Life Insurance	60	77	200	189
24-00 Workers' Compensation	435	274	248	181
26-00 Matched Annuity (457 Plan)	4,285	5,403	6,734	-
28-00 Gift Cards/Service Awards	200	100	150	150
Total Personal Services	228,306	297,624	302,916	265,382
OPERATING EXPENSES				
31-00 Professional Services	183,960	189,545	185,000	180,000
34-00 Other Contractual Services	158,299	137,199	253,189	250,589
40-00 Travel and Per Diem	-	-	100	100
41-00 Communications	39,154	153,186	156,000	156,400
42-00 Freight & Postage	-	119	100	100
44-00 Rentals and Leases	51,002	51,002	52,000	-
44-01 Rentals and Leases - Capital Leases (Principal)	58,918	60,084	61,274	36,484
44-03 Rentals and Leases - Capital Leases (Interest)	3,569	2,403	1,214	1,526
46-00 Repairs and Maintenance	238,680	220,024	236,927	260,746
47-00 Printing and Binding	600	-	-	-
49-00 Other Current Charges and Obligations	25	3,387	-	-
51-00 Office Supplies	-	110	150	150
52-00 Operating Supplies	409	1,125	15,000	5,000
52-10 Operating Supplies - Software	-	1,340	15,000	20,000
54-00 Publications, Subscriptions, & Memberships	200	379	250	250
55-00 Training	7,075	4,189	10,000	5,000
56-00 Small Tools and Minor Equipment	166,609	161,139	166,000	190,000
Total Operating Expenses	908,500	985,231	1,152,204	1,106,345
CAPITAL OUTLAY TOTAL	-	-	27,047	-
DIVISION TOTAL	1,136,806	1,282,855	1,482,167	1,371,727



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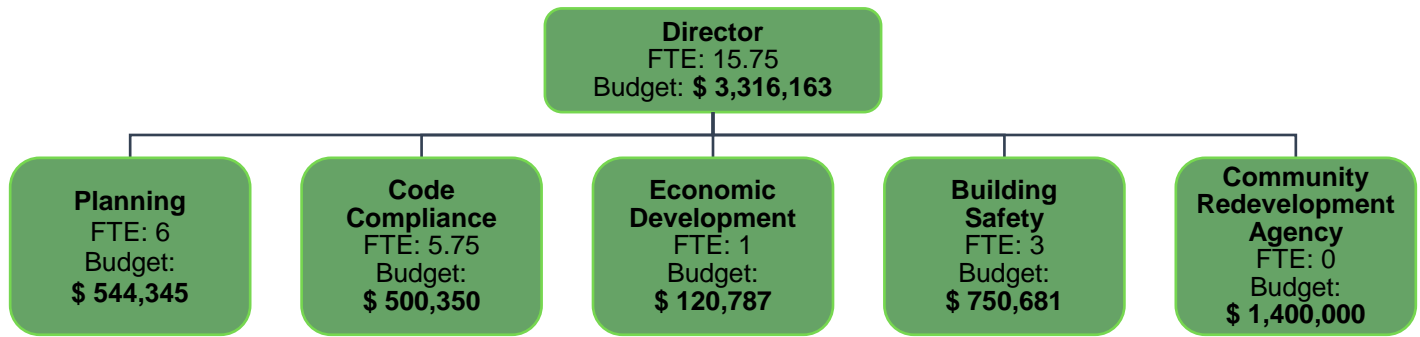
**COMMUNITY
DEVELOPMENT
DEPARTMENT**



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COMMUNITY DEVELOPMENT DEPARTMENT

Chris Bowley, AICP, Community Development Director



The Community Development Department has several functions centered on land use, growth management, place making, community vision, design, permitting, and construction. The Department supports those City boards integral to development and permitting that includes the Planning and Zoning Commission, Community Redevelopment Agency (CRA), and Special Magistrate, acting as the Code Enforcement Board. The Department also operates the Development Review Committee (DRC), an intergovernmental development review board, and interacts on a regular basis with Seminole County, Seminole County School Board, MetroPlan Orlando, East Central Florida Regional Planning Council, and various professional organizations that guide development activities benefiting Casselberry.

Primary Community Development Department activities include:

Planning

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

Building Safety Bureau

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

Code Compliance

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

Economic Development

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

KEY PERFORMANCE INDICATOR

Indicator	City Goal*	City Objective*	FY 2022 % Required	FY 2021 % Required	FY 2020 % Achieved	Variance
Planning:						
Plans reviewed timely	Goal #1	Objective 1	> 80%	> 95%	95%	-
Amend/update zoning ordinance	Goal #1	Objective 1	> 70%	> 75%	75%	-
Connect natural areas for health	Goal #1	Objective 2	> 50%	> 60%	50%	10%↑
Include place making in site design	Goal #1	Objective 3	100%	100%	100%	-
Promote greater urban design	Goal #1	Objective 4	> 80%	> 90%	80%	10%↑
Economic Development:						
Development Updates	Goal #1	Objective 3	> 80%	> 80%	80%	-
Place development on arterials	Goal #1	Objective 5	> 70%	> 75%	75%	-
Code Compliance						
Reduction of nuisances	Goal #6	Objective 8	> 80%	> 85%	85%	-
Promote sense of place	Goal #1	Objective 6	> 70%	> 70%	70%	-
Building Safety						
Permits Issuance	Goal #1	Objective 4	> 80%	95%	95%	-

* Refer to Fiscal Year 2022 Goals and Objectives pp 5-8.

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND:								
Planning	450,095	94,250	-	-	-	544,345	6	-
Economic Development	46,037	74,750	-	-	-	120,787	1	-
Code Compliance	461,860	30,450	-	8,040	-	500,350	5	1
COMMUNITY REDEVELOPMENT AGCY								
	-	100,000	1,300,000	-	-	1,400,000	-	-
EQUIP. REPLACEMENT:								
	-	-	-	-	-	-	-	-
BUILDING SAFETY FUND:								
	304,481	446,200	-	-	-	750,681	3	-
TOTALS	1,262,473	745,650	1,300,000	8,040	-	3,316,163	15	1

Narrative for Additional New (AN) Capital Outlay Items:

Community Redevelopment Agency Fund – Planning

Land Acquisition - (\$1,300,000)

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

General Fund - Planning

12-01	Increase to match anticipated salary increases and fund Chief Planner position.
22-05	Increase due to additional funded position.
23-00	Increase to match anticipated health insurance costs and funded position.
46-00	Decrease to match anticipated expenditures.

General Fund - Economic Development

12-01	Decrease to match anticipated salaries.
31-00	Decrease to match anticipated expenditures for real estate strategic planning services.
49-03	Increase due to Oil-Grease Trap and expanded Business Façade Programs.
82-00	Decrease due to reallocation to 49-03.

General Fund - Code Compliance

23-00	Increase to match anticipated health insurance costs.
34-10	Decrease to match anticipated expenditures for abatement.

Community Redevelopment Agency Fund – Planning

31-00	Decrease to match anticipated expenditures.
45-00	Increase to match anticipated expenditures.
49-11	Decrease to match anticipated expenditures.

Building Safety Fund - Building Safety

23-00	Increase to match anticipated health insurance costs.
31-00	Decrease to match anticipated expenditures.
34-00	Decrease to match anticipated expenditures.
46-51	Increase due to the conversion from Click2Gov to Citizenserve.

PLANNING (GENERAL FUND)

Fund: General

Division: Planning

Program: Comprehensive Planning

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
303	Community Development Director	1	1	1
209	Development Services Manager	1	-	-
206	Chief Planner	-	1	1
128/140/201	Planning Tech/Planner/Planner II	3	3	3
131	Community Development Coordinator	1	1	1
Total		6	6	6
Full-Time		6	6	6
Part-Time		-	-	-
Total FTE's				6

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	83,103	85,155	87,635	91,654
12-01 Regular Salaries and Wages	253,046	203,925	203,779	224,944
14-00 Overtime	2,170	5,404	3,000	3,000
21-00 FICA Taxes	25,956	22,619	22,523	24,449
22-05 Retirement Contribution - (401A)	35,319	30,980	31,533	34,147
23-00 Health Insurance	33,908	31,676	39,364	61,684
23-01 Disability Insurance	555	579	800	869
23-02 Supp Pay -Health Ins Wave	1,207	1,136	1,200	-
23-03 Life Insurance	155	118	277	292
24-00 Workers' Compensation	741	430	327	301
26-00 Matched Annuity (457 Plan)	7,092	6,664	10,182	8,517
28-00 Gift Cards/Service Awards	500	250	238	238
Total Personal Services	443,752	388,936	400,858	450,095
OPERATING EXPENSES				
31-00 Professional Services	65,101	37,270	50,000	50,000
34-00 Other Contractual Service	5,000	-	-	-
40-00 Travel and Per Diem	3,397	270	4,000	2,500
41-00 Communications	808	-	-	-
42-00 Freight & Postage Services	60	35	150	150
46-00 Repairs and Maintenance	21	218	15,100	100
47-00 Printing and Binding	1,663	333	1,000	2,000
49-00 Other Current Charges and Obligations	1,028	2,117	3,500	3,500
51-00 Office Supplies	3,302	2,381	3,000	3,000
52-00 Operating Supplies	317	654	1,000	1,000
54-00 Publications, Subscriptions, & Memberships	473	1,791	3,000	4,000
55-00 Training	4,749	370	5,000	3,000
56-00 Small Tools and Minor Equipment	22	76	-	-
82-00 Aids to Private Organizations	18,013	12,796	25,000	25,000
Total Operating Expenses	103,954	58,311	110,750	94,250
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	547,706	447,247	511,608	544,345

ECONOMIC DEVELOPMENT (GENERAL FUND)

Fund: General

Division: Economic Development

Program: Comprehensive Planning

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
204	Economic Development Planner	1	1	1
	Total	1	1	1
	Full-Time	1	1	1
	Part-Time	-	-	-
	Total FTE's			1

CAPITAL OUTLAY SCHEDULE

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

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

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

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	-	61,616	63,959	33,446
21-00 FICA Taxes	-	4,823	4,893	2,559
22-05 Retirement Contribution - (401A)	-	6,161	6,396	3,345
23-00 Health Insurance	-	8,962	10,497	6,493
23-01 Disability Insurance	-	129	176	92
23-03 Life Insurance	-	30	67	45
24-00 Workers' Compensation	162	78	72	32
26-00 Matched Annuity (457 Plan)	-	2,465	2,558	-
28-00 Gift Cards/Service Awards	-	50	50	25
Total Personal Services	162	84,314	88,668	46,037
OPERATING EXPENSES				
31-00 Professional Services	12,363	4,217	50,000	20,000
31-02 BF Cleanup	50,044	43,055	-	-
31-04 Land Development Costs	600	-	-	-
34-00 Other Contractual Service	-	-	-	-
40-00 Travel and Per Diem	-	-	500	1,500
47-00 Printing and Binding	-	-	100	250
48-00 Promotional Activities	-	-	-	1,500
49-00 Other Current Charges and Obligations	300	-	-	-
49-03 Local Small Business Assistance Programs	-	-	7,500	50,000
51-00 Office Supplies	-	-	-	-
54-00 Publications, Subscriptions, & Memberships	-	140	1,500	1,000
55-00 Training	150	25	500	500
82-00 Aids to Private Organizations	-	-	50,000	-
Total Operating Expenses	63,457	47,437	110,100	74,750
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	63,619	131,751	198,768	120,787

CODE COMPLIANCE SECTION (GENERAL FUND)

Fund: General

Division: Code Compliance

Program: Protective Inspections

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	282,357	297,144	305,633	310,590
12-↔ Regular Salaries and Wages-Miscellaneous Pays	1,439	2,188	2,631	2,752
14-00 Overtime	1,208	798	3,000	-
21-00 FICA Taxes	21,542	22,481	23,812	23,971
22-05 Retirement Contribution - (401A)	28,501	30,013	30,863	31,059
23-00 Health Insurance	40,178	59,677	52,485	77,916
23-01 Disability Insurance	377	572	839	853
23-02 Supplemental Pay - Health Insurance Waiver	2,007	1,136	1,200	-
23-03 Life Insurance	129	136	311	311
24-00 Workers' Compensation	2,528	4,203	4,580	4,650
26-00 Matched Annuity (457 Plan)	4,559	7,120	12,225	9,458
28-00 Gift Cards/Service Awards	300	300	300	300
Total Personal Services	385,125	425,768	437,879	461,860
OPERATING EXPENSES				
31-00 Professional Services	-	-	-	-
34-10 Other Contractual Services - Property Maintenance	43,459	2,668	15,000	10,000
40-00 Travel and Per Diem	-	-	1,000	1,000
41-00 Communications	4,665	-	-	-
42-00 Freight & Postage Services	-	30	-	-
44-01 Rentals and Leases - Capital Lease Principal	-	8,040	7,700	7,868
44-03 Rentals and Leases - Capital Lease Interest	-	-	341	172
46-00 Repairs and Maintenance	4,941	1,571	1,000	1,000
46-51 IT Repairs and Maintenance	-	12,600	12,600	10,000
47-00 Printing and Binding	260	48	1,000	1,000
49-00 Other Current Charges and Obligations	1,485	1,635	2,000	1,500
51-00 Office Supplies	837	-	-	200
52-00 Operating Supplies	5,746	3,643	2,000	2,500
54-00 Publications, Subscriptions, & Memberships	55	375	1,000	1,500
55-00 Training	4,680	199	1,500	1,500
56-00 Small Tools and Minor Equipment	1,040	114	300	250
Total Operating Expenses	67,168	30,923	45,441	38,490
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	452,293	456,691	483,320	500,350

PLANNING (COMMUNITY REDEVELOPMENT AGENCY FUND)

Fund: Community Redevelopment Agency

Division: Planning

Program: Comprehensive Planning

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</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>
61.07	Land Acquisition	002201 (AN)	<u>1,300,000</u>
	Total		<u>1,300,000</u>

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

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

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OPERATING EXPENSES (515)				
31-00 Professional Services	23,561	4,775	100,000	20,000
32-00 Accounting and Auditing	-	-	7,000	10,000
34-00 Other Contractual Service	2,064	57,470	-	-
43-00 Utilities	642	253	1,000	2,000
45-00 Comprehensive Planning / Insurance	6,521	6,846	5,000	10,000
45-02 Insurance	787	490	800	2,500
46-00 Repairs and Maintenance	2,734	2,269	2,500	5,000
49-00 Other Current Charges and Obligations	175	274	-	500
49-11 Other Current Charges-Econ- Opportunity Incentives	111,408	-	75,000	50,000
Total Operating Expenses	147,892	72,377	191,300	100,000
CAPITAL OUTLAY TOTAL	-	32,892	1,029,600	1,300,000
DIVISION TOTAL	147,892	105,269	1,220,900	1,400,000

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 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
217	Building Official	1	1	1
121	Building Specialist	-	1	1
131	Building Services Coordinator	1	1	1
Total		2	3	3
Full-Time		2	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: Building Safety (119)
Division: Building Safety (0221)
Program: Protective Inspections (524)

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

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES (524)				
11-00 Executive Salaries	27,701	28,385	29,212	30,551
12-01 Regular Salaries and Wages	35,887	96,307	194,565	189,410
14-00 Overtime	486	94	1,000	1,000
21-00 FICA Taxes	4,745	9,069	14,157	16,904
22-05 Retirement Contribution - (401A)	6,903	12,989	22,378	21,996
23-00 Health Insurance	8,132	24,135	34,115	42,205
23-01 Disability Insurance	57	117	615	604
23-03 Life Insurance	23	52	225	217
24-00 Workers' Compensation	165	254	251	209
26-00 Matched Annuity (457 Plan)	626	697	1,168	1,222
28-00 Gift Cards/Service Awards	-	50	113	163
Total Personal Services	84,725	172,149	297,799	304,481
OPERATING EXPENSES (524)				
31-00 Professional Services	4,055	16,197	5,000	-
34-00 Other Contractual Services	409,616	337,113	450,000	400,000
40-00 Travel and Per Diem	-	-	500	500
41-00 Communications	548	-	-	-
46-00 Repairs and Maintenance	11,756	-	-	-
46-51 IT Repairs and Maintenance	-	8,732	9,000	30,000
47-00 Printing and Binding	883	730	-	200
49-00 Other Current Charges and Obligations	4,755	11,945	10,500	12,000
51-00 Office Supplies	-	983	1,500	1,000
52-00 Operating Supplies	-	20	-	-
54-00 Publications, Subscriptions, & Memberships	141	-	1,000	1,500
55-00 Training	1,920	-	1,000	1,000
56-00 Small Tools and Minor Equipment	198	379	-	-
Total Operating Expenses	433,872	376,099	478,500	446,200
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	518,597	548,248	776,299	750,681

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

CODE COMPLIANCE (EQUIPMENT REPLACEMENT FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</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>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
CAPITAL OUTLAY TOTAL	-	23,723	-	-
DIVISION TOTAL	-	23,723	-	-



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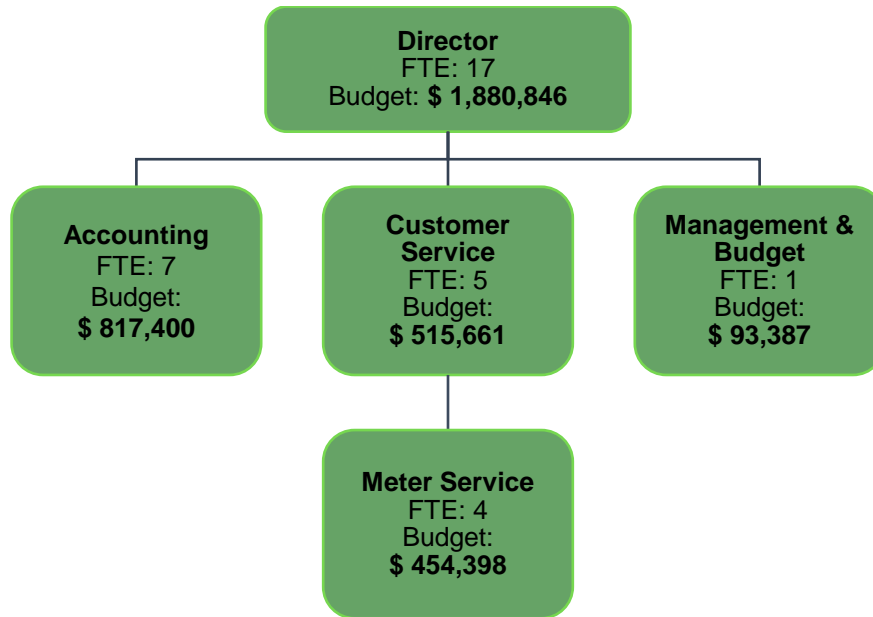
FINANCE DEPARTMENT



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FINANCE DEPARTMENT

Carol A. Conroy, Finance Director



Primary Finance Department activities include:

Accounting

- Process and maintain City-wide financial data per Government Generally Accepted Accounting Principles (GAAP) and State of Florida Statutes and Administrative Code.
- Produce the City's Annual Comprehensive Financial Report (ACFR) and coordinate the annual financial audits of the City.
- Process the City's payroll and related reporting, administer accounts payable, record cash receipts, prepare deposits, and generate and maintain 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.
- Maintain up to date vendor information.

Management & Budget

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

Customer Service

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

Meter Services

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

KEY PERFORMANCE INDICATOR

Indicator	City Goal*	City Objective*	FY 2022 % Required	FY 2021 % Required	FY 2020 % 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 2022 Goals and Objectives pp 5-8.

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND:								
Accounting	697,499	119,901	-	-	-	817,400	7	-
Management & Budget	88,112	5,275	-	-	-	93,387	1	-
WATER AND SEWER FUND:								
Customer Service	379,126	136,535	-	-	-	515,661	5	-
Meter Service	253,302	201,096	-	-	-	454,398	4	-
TOTALS	1,418,039	462,807	-	-	-	1,880,846	17	-

Narrative for Additional New (AN) Capital Outlay Items:

No Additional New Capital planned

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

General Fund – Accounting

11-00	Increase to match anticipated salary increases.
12-01	Increase to match anticipated salary increases and the addition of one new position.
21-00	Increase to match anticipated expenditures.
22-05	Increase due to additional funded position.
23-00	Increase to match anticipated health insurance costs.

Water and Sewer Fund – Customer Service

23-00	Increase to match anticipated health insurance costs.
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Water and Sewer Fund – Meter Service

12-01	Increase to match anticipated salary increases and the addition of one new position.
14-00	Increase to match anticipated expenditures.
22-05	Increase due to additional funded position.
23-00	Increase to match anticipated health insurance costs.
31-00	Increase due to Implementation of Customer Portal.
34-00	Decrease due to discontinuation of outsourced meter reading.
46-51	Increase due to the AMI hosting fee and Collectors annual maintenance.
52-10	Increase due to Implementation of Customer Portal.
55-00	Increase due to Customer Portal training.

ACCOUNTING (GENERAL FUND)

Fund: General

Division: Accounting

Program: Financial and Administrative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
304	Finance Director	1	1	1
211	Accounting Manager	1	1	1
139/142	Accountant/Senior Accountant	1	2	2
131/135	Payroll Specialist I/II	1	1	1
133	Fiscal Projects Specialist*	-	-	1
130	Fiscal Services Coordinator	1	-	-
130	Junior Accountant	-	1	1
125	Fiscal Assistant	1	-	-
Total		6	6	7
Full-Time		6	6	7
Part-Time		-	-	-
Total FTE's				7

* Position added in FY22 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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	103,169	128,014	126,381	132,178
12-01 Regular Salaries and Wages	273,180	259,537	301,734	373,746
12-↔ Regular Salaries and Wages-Miscellaneous Pays	807	856	856	-
14-00 Overtime	4,689	314	2,000	2,000
21-00 FICA Taxes	29,203	29,297	32,969	38,856
22-05 Retirement Contribution - (401A)	39,206	40,577	45,274	53,158
23-00 Health Insurance	26,620	45,532	41,988	77,916
23-01 Disability Insurance	500	694	1,176	1,389
23-02 Supplemental Pay - Health Insurance Waiver	3,579	2,386	2,400	1,200
23-03 Life Insurance	143	147	390	465
24-00 Workers' Compensation	851	517	481	482
25-00 Unemployment Compensation	241	-	-	-
26-00 Matched Annuity (457 Plan)	8,816	10,834	14,928	15,759
28-00 Gift Cards/Service Awards	250	350	300	350
Total Personal Services	491,254	519,055	570,877	697,499
OPERATING EXPENSES				
32-00 Accounting and Auditing	86,890	87,347	100,516	101,800
34-00 Contractual Services	-	7,500	1,000	-
40-00 Travel and Per Diem	3,394	315	7,059	5,770
41-00 Communications	1,214	-	-	-
42-00 Freight & Postage	25	-	100	100
46-00 Repairs and Maintenance	-	-	100	100
46-51 IT Repairs and Maintenance	-	-	-	-
47-00 Printing and Binding	1,942	728	1,815	1,825
49-00 Other Current Charges and Obligations	685	780	1,130	1,130
51-00 Office Supplies	5,309	1,912	2,100	2,100
52-00 Operating Supplies	6	145	300	300
54-00 Publications, Subscriptions, & Memberships	964	1,136	1,272	1,221
55-00 Training	2,173	1,633	5,554	5,055
56-00 Small Tools and Minor Equipment	-	45	250	500
Total Operating Expenses	102,602	101,541	121,196	119,901
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	593,856	620,596	692,073	817,400

MANAGEMENT & BUDGET (GENERAL FUND)

Fund: General

Division: Management & Budget

Program: Financial and Administrative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
139/142	Budget Accountant/Senior Budget Accountant	1	1	1
Total		1	1	1
	Full-Time	1	1	1
	Part-Time	-	-	-
Total FTE's				1

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	52,342	57,993	58,355	61,032
14-00 Overtime	576	681	500	500
21-00 FICA Taxes	4,154	4,594	4,502	4,707
22-05 Retirement Contribution - (401A)	5,292	5,867	5,836	6,103
23-00 Health Insurance	-	-	10,497	12,986
23-01 Disability Insurance	105	121	160	168
23-02 Supplemental Pay - Health Insurance Waiver	1,207	1,214	-	-
23-03 Life Insurance	30	30	67	67
24-00 Workers' Compensation	123	66	66	58
26-00 Matched Annuity (457 plan)	-	-	2,334	2,441
28-00 Gift Cards/Service Awards	50	50	50	50
Total Personal Services	63,879	70,616	82,367	88,112
OPERATING EXPENSES				
34-00 Contractual Services	-	-	-	-
40-00 Travel and Per Diem	95	-	1,000	1,000
47-00 Printing and Binding	1,612	1,635	2,000	2,000
49-00 Other Current Charges	489	484	481	500
51-00 Office Supplies	633	382	500	500
52-00 Operating Supplies	-	-	25	25
54-00 Publications, Subscriptions, & Memberships	548	339	385	200
55-00 Training	3,455	2,387	2,000	1,000
56-00 Small Tools and Minor Equipment	621	-	50	50
Total Operating Expenses	7,453	5,226	6,441	5,275
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	71,332	75,842	88,808	93,387

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 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
204	Customer Service Supervisor	1	1	1
128	Billing Specialist	1	1	1
125	Assistant Billing Specialist/Senior CSR	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

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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	227,851	237,674	243,918	254,664
12-↔ Regular Salaries and Wages-Miscellaneous Pays	3,804	5,614	4,095	3,494
14-00 Overtime	1,522	546	2,000	2,000
16-↔ Comp Absences	2,525	4,188	-	-
21-00 FICA Taxes	16,870	17,691	19,126	19,902
22-05 Retirement Contribution - (401A)	23,317	24,384	24,592	25,666
23-00 Health Insurance	53,599	66,106	52,485	64,930
23-01 Disability Insurance	465	524	670	699
23-03 Life Insurance	119	119	284	291
24-00 Workers' Compensation	493	290	274	242
26-00 Matched Annuity (457 Plan)	2,699	3,911	9,757	6,988
28-00 Gift Cards/Service Awards	450	300	250	250
Total Personal Services	333,714	361,347	357,451	379,126
OPERATING EXPENSES				
34-00 Contractual Services	26,469	27,120	27,925	28,335
40-00 Travel and Per Diem	558	-	600	-
41-00 Communications	261	-	-	-
42-00 Freight & Postage	68,758	75,138	70,500	70,500
44-00 Rentals and Leases	-	-	-	-
46-00 Repairs and Maintenance	195	5,200	200	200
47-00 Printing and Binding	21,202	24,323	25,000	25,000
49-00 Other Current Charges and Obligations	1,986	1,519	1,500	1,500
51-00 Office Supplies	1,208	3,070	4,000	4,000
52-00 Operating Supplies	-	92	2,000	2,000
54-00 Publications, Subscriptions, & Memberships	-	-	-	-
55-00 Training	3,322	-	3,000	3,000
56-00 Small Tools and Minor Equipment	803	298	2,000	2,000
Total Operating Expenses	124,762	136,760	136,725	136,535
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	458,476	498,107	494,176	515,661

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 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
130	Meter Service Supervisor	1	1	1
114/118	Meter Service Worker*/Meter Service Technician	2	2	3
	Total	3	3	4
	Full-Time	3	3	4
	Part-Time	-	-	-
	Total FTE's			4

* Additional position added in FY22 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: Meter Service (0135)
Program: Financial and Administrative (513)

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

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	98,850	108,564	120,657	147,040
14-00 Overtime	269	484	5,000	20,500
16-↔ Comp Absences	1,575	3,940	-	-
21-00 FICA Taxes	7,192	7,991	9,613	12,817
22-05 Retirement Contribution - (401A)	9,912	10,316	9,695	16,754
23-00 Health Insurance	24,620	30,704	31,491	51,944
23-01 Disability Insurance	164	211	331	404
23-02 Supplemental Pay - Health Insurance Waiver	43	-	-	-
23-03 Life Insurance	58	57	160	196
24-00 Workers' Compensation	222	129	136	140
26-00 Matched Annuity (457 Plan)	2,848	3,062	4,826	3,307
28-00 Gift Cards/Service Awards	150	200	150	200
Total Personal Services	145,903	165,658	182,059	253,302
OPERATING EXPENSES				
31-00 Professional Services	-	-	-	20,000
34-00 Other Contractual Services	139,556	132,248	160,000	-
40-00 Travel and Per Diem	26	-	200	200
41-00 Communications	1,017	-	-	-
42-00 Freight & Postage Service	41	115	150	100
46-00 Repairs and Maintenance	5,900	6,895	10,500	10,000
46-51 IT Repairs and Maintenance	-	-	-	56,796
47-00 Printing and Binding	-	2,240	-	2,000
52-00 Operating Supplies	8,016	5,940	10,000	10,000
52-10 Operating Supplies - Software	-	-	-	90,000
55-00 Training	99	-	1,000	11,000
56-00 Small Tools and Minor Equipment	92	-	1,000	1,000
Total Operating Expenses	154,747	147,438	182,850	201,096
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	300,650	313,096	364,909	454,398



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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	-	602,900	-	-	2,382,282	2,985,182	-	-
STRMWTR UTIL FUND	-	-	-	-	280,658	280,658	-	-
COMMUNITY REDEVELOPMENT AGCY	-	-	-	-	89,331	89,331	-	-
INFRAST SURTAX FUND	-	-	-	1,154,298	-	1,154,298	-	-
SOLID WASTE FUND	-	-	-	-	204,709	204,709	-	-
BUILDING SAFETY FUND	-	-	-	-	66,066	66,066	-	-
DEBT SERVICE FUND	-	-	-	2,583,464	-	2,583,464	-	-
EQUIP REPL FUND	-	-	-	-	150,000	150,000	-	-
CAPITAL IMPROV. FUND	-	-	-	-	-	-	-	-
PARKS MASTER PLAN	-	-	-	-	397,849	397,849	-	-
WATER AND SWR FUND	-	555,000	-	1,025,470	7,164,153	8,744,623	-	-
TOTALS	-	1,157,900	-	4,763,232	10,735,048	16,656,180	-	-

Narrative for Additional New (AN) Capital Outlay Items:

No Additional New Capital Outlay planned.

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

General Fund

- 34-02 Decrease to reflect cessation of fire services "true-up" payment to Seminole County.
- 45-02 Increase to match anticipated expenditures.
- 91-21 Increase due to Public Works Complex, Police Safety Complex and Brightwater Estate debt service.
- 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.

Community Redevelopment Agency Fund

- 91-10 Increase due to higher overhead calculation.

Infrastructure Surtax Fund

- 72-02 Decrease to reflect actual interest payments.

Solid Waste Fund

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

Debt Service Fund

- 71-25 Increase to reflect actual principal payment.
- 71-29 Increase to reflect actual principal payment.
- 71-30 Increase to reflect first principal payment.
- 71-32 Increase to reflect first principal payment.
- 72-25 Decrease to reflect actual interest payment.
- 72-29 Increase to reflect first full year interest payment.
- 72-30 Increase to reflect first interest payment.
- 72-31 Increase to reflect first interest payment.
- 72-32 Increase to reflect first interest payment.

Parks Master Plan Fund

- 91-21 Increase transfer to Debt Service Fund for Parks Bond.

Water and Sewer

- 31-00 Increase to match anticipated expenditures.
- 45-00 Decrease to match anticipated expenditures.
- 46-51 Decrease to match anticipated expenditures.
- 49-00 Decrease to match anticipated expenditures.
- 71-45 Decrease due to debt being paid in full.
- 71-50 Increase to reflect actual principal payment.
- 72-06 Decrease to reflect actual interest payments.
- 72-45 Decrease due to debt being paid in full.
- 91-02 Increase transfer due to higher overhead calculation.
- 91-21 Increase transfer to Debt Service Fund for Public Works Complex principal and interest payments.
- 94-02 Decrease 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>
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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>

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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
DEBT PAYMENTS (517)				
73-00 Other Debt Service Cost	42,500	-	-	-
Total Debt Payments	42,500	-	-	-
OPERATING EXPENDITURES (519)				
31-00 Professional Services	80,033	76,571	150,000	150,000
34-02 Seminole County Fire	-	-	110,549	-
42-00 Freight & Postage	23,265	14,932	23,400	22,100
43-00 Utility Services	-	468	-	500
44-00 Rentals & Leases	3,846	3,846	3,846	4,000
45-00 Insurance Premium/General Liab/Auto Property	148,703	160,364	250,000	250,000
45-01 Insurance Deductible/Workers Comp	38,687	86,155	100,000	100,000
45-02 Insurance Deductible/Property and Casualty	24,309	55,587	25,000	40,000
47-00 Printing and Binding	603	-	800	800
48-00 Promotional Activities	1,000	-	-	-
49-00 Other Current Charges and Obligations	33,671	26,074	38,000	34,000
51-00 Office Supplies	1,382	647	1,000	1,000
52-00 Operating Supplies	-	-	500	500
54-00 Publications, Subscriptions, & Memberships	50	-	-	-
58-00 Contingency Reserve	-	-	-	-
Total Operating Expenses	355,549	424,644	703,095	602,900
INTERFUND TRANSFERS (581)				
91-12 Transfer to Street Light Fund (120)	12,200	12,200	12,444	12,693
91-16 Transfer to CRA Fund (113)	426,103	474,822	491,009	478,548
91-21 Transfer to Debt Service Fund (201)	689,566	865,901	1,079,779	1,783,635
91-35 Transfer to Capital Improvement Fund (305)	273,399	10,385	-	-
91-45 Transfer to Casselberry Golf Club (405)	246,846	95,752	165,865	107,406
Total Other Uses	1,648,114	1,459,060	1,749,097	2,382,282
CAPITAL OUTLAY TOTAL	239,880	-	-	-
DIVISION TOTAL	2,286,043	1,883,704	2,452,192	2,985,182

NON-DEPARTMENTAL (STORMWATER UTILITY FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</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>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
INTERFUND TRANSFERS (581)				
91-10 Transfer To General Fund	444,811	322,319	262,830	155,025
91-21 Transfer to Debt Service Fund (201)	-	-	68,359	125,633
91-35 Transfer to Capital Improvement Fund (305)	273,398	10,383	-	-
91-36 Transfer to Lake Concord Park Fund (306)	-	-	-	-
Total Other Uses	718,209	332,702	331,189	280,658
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	718,209	332,702	331,189	280,658

NON-DEPARTMENTAL (MULTI MODAL IMPACT FEE TRUST FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</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>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OPERATING EXPENDITURES (519)				
31-00 Professional Services	-	74	-	-
Total Other Uses	-	74	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	-	74	-	-

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>
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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>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
INTERFUND TRANSFERS (581)				
91-10 Transfer To General Fund	190,274	1,367,463	79,098	89,331
Total Other Uses	190,274	1,367,463	79,098	89,331
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	190,274	1,367,463	79,098	89,331

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>
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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>

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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OPERATING EXPENDITURES (541)				
31-00 Professional Services	18,652	13,322	-	-
Total Operating Expenses	18,652	13,322	-	-
DEBT SERVICE (517)				
71-02 Principal - Sales Surtax Revenue Note 2015	1,024,000	1,043,000	1,062,000	1,082,000
72-02 Interest - Sales Surtax Revenue Note 2015	130,721	111,601	92,130	72,298
Total Debt Service	1,154,721	1,154,601	1,154,130	1,154,298
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	1,173,373	1,167,923	1,154,130	1,154,298

NON-DEPARTMENTAL (TREE REPLACEMENT FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>
------------------	-----------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OPERATING EXPENDITURES (519)				
31-00 Professional Services	-	47	-	-
Total Other Uses	-	47	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	-	47	-	-

NON-DEPARTMENTAL (SOLID WASTE FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</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>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
INTERFUND TRANSFERS (581)				
91-10 Transfer To General Fund	214,252	248,316	214,551	204,709
Total Other Uses	214,252	248,316	214,551	204,709
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	214,252	248,316	214,551	204,709

NON-DEPARTMENTAL (BUILDING SAFETY FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</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>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
INTERFUND TRANSFERS (581)				
91-10 Transfer To General Fund	52,722	76,394	67,643	66,066
Total Other Uses	52,722	76,394	67,643	66,066
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	52,722	76,394	67,643	66,066

NON-DEPARTMENTAL (DEBT SERVICE FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</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>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
DEBT SERVICE (517)				
71-25 Principal - Sales Tax Revenue Bond 2011A	535,000	535,000	535,000	595,000
71-28 Principal - Taxable Sausalito Note Series 2019	-	122,637	149,042	153,678
71-29 Principal - Public Works Complex	-	-	202,783	460,918
71-30 Principal - Parks Master Plan	-	-	-	230,000
71-32 Principal - Brightwater Property	-	-	-	350,000
72-25 Interest - Sales Tax Revenue Bond 2011A	154,565	138,638	121,998	103,891
72-28 Interest - Taxable Sausalito Note Series 2019	-	43,164	47,301	42,666
72-29 Interest - Public Works Complex	-	-	280,000	317,962
72-30 Interest - Parks Master Plan	-	-	-	167,849
72-31 Interest - PD Complex	-	-	-	112,500
72-32 Interest - Brightwater Property	-	-	-	49,000
Total Debt Service	689,565	839,439	1,336,124	2,583,464
DIVISION TOTAL	689,565	839,439	1,336,124	2,583,464

NON-DEPARTMENTAL (EQUIPMENT REPLACEMENT FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</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>

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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
DEBT SERVICE (517)				
73-00 Other Debt Service Cost	500	250	-	-
Total Debt Service	500	250	-	-
INTERFUND TRANSFERS (581)				
91-10 Transfer To General Fund	-	-	150,000	150,000
Total Other Uses	-	-	150,000	150,000
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	500	250	150,000	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>
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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>

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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OPERATING EXPENDITURES (519)				
31-00 Professional Services	9	8	-	-
Total Operating Expenses	9	8	-	-
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	218,545	7,504,425	-
DIVISION TOTAL	39,366	218,553	7,504,425	-

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

POSITION SCHEDULE

Pay Grade	Position
No Personnel assigned.	

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
CAPITAL OUTLAY TOTAL	39,357	218,545	6,230,088	-
DIVISION TOTAL	39,357	218,545	6,230,088	-

NON-DEPARTMENTAL (PARKS MASTER PLAN FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</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>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
INTERFUND TRANSFERS (581)				
91-21 Transfer to Debt Service Fund (201)	-	-	-	397,849
Total Other Uses	-	-	-	397,849
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	-	-	-	397,849

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>
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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>

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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OPERATING EXPENDITURES (536)				
26-26 OPEB Obligation	8,977	21,890	-	-
31-00 Professional Services - Water/Sewer Comb Svcs	42,353	36,948	45,000	50,000
31-04 Professional Services	1,950	-	25,000	25,000
34-05 Contractual Services - Collection Agency	4,696	6,126	8,000	9,000
41-00 Communications	1,649	1,439	2,000	2,000
42-00 Freight & Postage	8,480	-	-	-
45-00 Insurance Premium/Gen Liab/Property/Auto	152,303	164,114	250,000	225,000
45-01 Insurance Deductible/Workers' Comp	19,195	8,705	25,000	25,000
45-02 InsuranceDeductible/Property and Casualty	4,830	21,776	25,000	29,000
46-00 Repairs and Maintenance	-	-	1,000	1,000
46-51 IT Repairs and Maintenance	21,372	18,779	32,650	24,000
48-00 Promotional Activities	-	-	-	-
49-00 Other Current Charges and Obligations	179,984	137,614	175,000	165,000
52-10 IT Operating Supplies	-	-	-	-
59-00 Bad Debt Expense	48,028	89,410	-	-
Total Operating Expenses	493,817	506,801	588,650	555,000
DEBT SERVICE (517)				
71-06 Principal - SRF - Reclam- Facility/Expansion 2002	-	-	168,313	173,485
71-10 Principal - SRF - Reuse Allowance 2002	-	-	16,177	16,675
71-45 Principal - Utility Refunding Note 2011	-	-	779,364	-
71-46 Principal - FDEP - DW590301 Water Quality	-	-	153,269	157,120
71-50 Principal - UT System Note Series 2019	-	-	380,000	480,000
72-06 Interest - SRF - Reclam- Facility/Expansion 2002	20,335	15,423	11,858	6,685
72-10 Interest - SRF - Reuse Allowance 2002	1,955	1,482	1,140	642
72-45 Interest - Utility Refunding Note 2011	36,361	18,394	9,197	-
72-46 Interest - FDEP DW590301 Water Quality	58,115	53,943	51,898	48,047
72-48 Interest - SRF GRANT DW590330	301	-	-	-
72-50 Interest - UT System Note Series 2019	-	125,112	151,134	142,816
73-00 Other Debt Service Cost	774	60,500	-	-
Total Debt Service	117,841	274,854	1,722,350	1,025,470
INTERFUND TRANSFERS (581)				
91-01 Transfer To General Fund (Return Policy)	1,457,873	1,495,367	1,538,953	1,564,041
91-02 Transfer To General Fund (Allocated Overhead)	-	2,167,792	2,178,461	2,422,817
91-21 Transfer to Debt Service Fund (201)	-	-	187,986	276,347
91-35 Transfer To Capital Improvement Fund (305)	273,398	10,385	-	-
94-02 Transfer To Renewal & Replacement (402)	2,534,500	3,626,703	5,598,896	2,900,948
Total Interfund Transfers	4,265,771	7,300,247	9,504,296	7,164,153

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	482	8,469	-	-
95-00 Depreciation Expense	2,747,301	2,224,721	-	-
Total Other Uses	2,747,783	2,233,190	-	-

OTHER USES (539)

97-00 Amortization Expense	316,749	352,502	-	-
Total Debt Service	316,749	352,502	-	-

CAPITAL OUTLAY TOTAL

-	-	-	-
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DIVISION TOTAL

7,941,961	10,667,594	11,815,296	8,744,623
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NON-DEPARTMENTAL (RENEWAL/REPLACEMENT FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</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>

Fund: Renewal/Replacement (402)
Division: Non-Departmental (0190)
Program: Water Sewer Comb Svcs (536)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OPERATING EXPENDITURES				
31-00 Professional Services	550	1,419	-	-
Total Other Uses	550	1,419	-	-
OTHER USES				
95-00 Depreciation Expense	185,824	259,740	-	-
Total Other Uses	185,824	259,740	-	-
INTERFUND TRANSFERS (581)				
91-04 Transfer to Water & Sewer Fund (401)	468,334	-	-	-
Total Interfund Transfers	468,334	-	-	-
CAPITAL OUTLAY TOTAL				
	-	-	-	-
DIVISION TOTAL				
	654,708	261,159	-	-

NON-DEPARTMENTAL (CAPITAL IMPROVEMENT FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</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>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OPERATING EXPENDITURES (536)				
31-00 Professional Services	5,153	4,802	-	-
Total Operating Expenses	5,153	4,802	-	-
OTHER USES				
95-00 Depreciation Expense	493,495	494,101	-	-
Total Other Uses	493,495	494,101	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	498,648	498,903	-	-

NON-DEPARTMENTAL (CASSELBERRY GOLF CLUB FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</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>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OTHER USES				
95-00 Depreciation Expense	29,863	58,082	-	-
Total Other Uses	29,863	58,082	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	29,863	58,082	-	-



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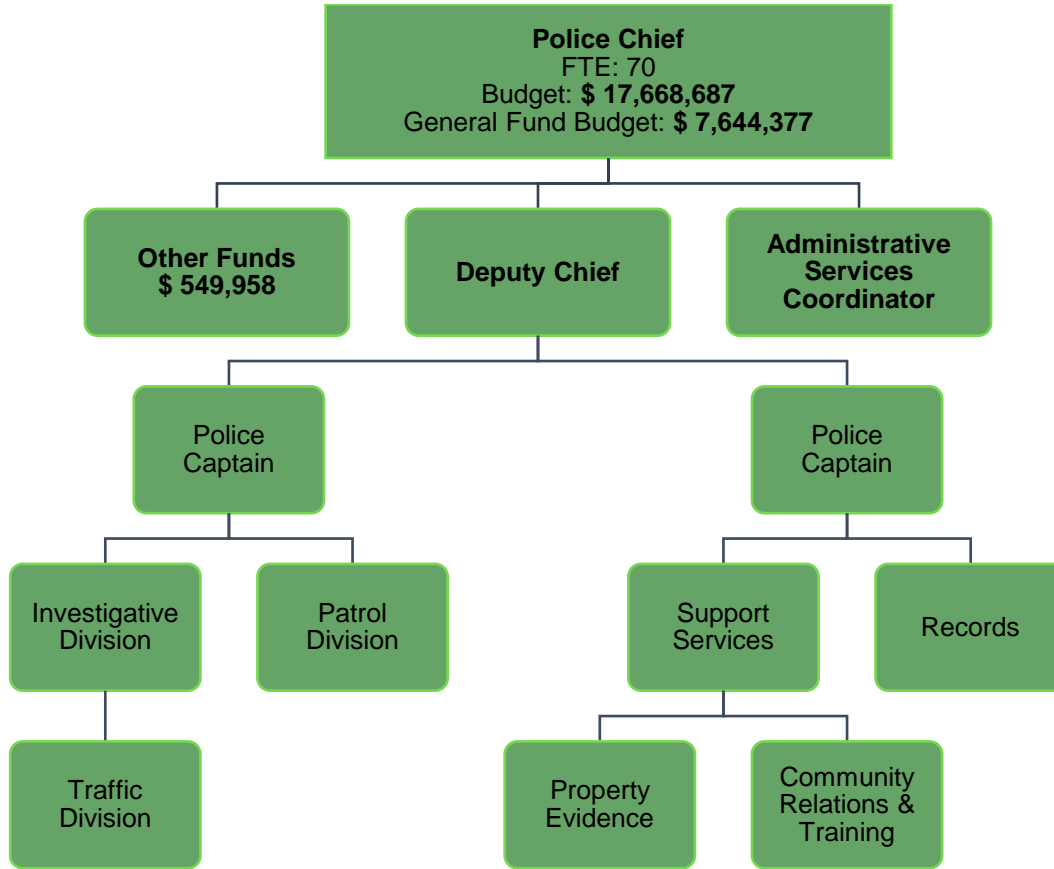
POLICE DEPARTMENT



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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 2022 % Required	FY 2021 % Required	FY 2020 % 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 2022 Goals and Objectives pp 5-8.

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND:								
Police	6,064,097	1,207,751	-	372,529	-	7,644,377	70	-
PD EDUCATION FUND:	-	24,310	-	-	-	24,310	-	-
MUNICIPAL IMPACT FEE:	-	-	-	-	-	-	-	-
EQUIP. REPLACEMENT:	-	-	-	-	-	-	-	-
PD COMPLEX CONST:	-	-	10,000,000	-	-	10,000,000	-	-
TOTALS	6,064,097	1,232,061	10,000,000	372,529	-	17,668,687	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:

14-00	Increase to match anticipated expenditures.
22-01	Decrease to reflect reduced costs due to retirement of FRS employee.
23-00	Increase to match anticipated health insurance costs.
24-00	Decrease to match anticipated expenditures.
26-00	Decrease to match anticipated expenditures.
34-00	Increase due to anticipated expenditure for Bike/Walk of Central Florida.
52-00	Increase to match anticipated expenditures.
52-01	Increase to match anticipated expenditures.
56-00	Increase to match anticipated expenditures for shotguns.

POLICE (GENERAL FUND)

Fund: General
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
304	Police Chief	1	1	1
217	Deputy Chief	1	1	1
209	Police Captain	2	2	2
PS	Police Sergeant	7	7	7
PC	Police Corporal	7	7	7
PO	Police Officer	41	41	41
141	Property and Evidence Supervisor*	1	1	-
141	Crime Scene/Property Evidence Supervisor	-	-	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	-
137	Accreditation and Grants Coordinator	-	-	1
126	Community Service Officer	2	2	2
121	Senior Records Clerk	1	1	1
125	Property and Evidence Technician***	1	1	-
125	Crime Scene/Property Evidence Technician	-	-	1
117	Records Clerk	1	1	1
125	Staff Assistant II	1	1	1
Total		70	70	70
Full-Time		70	70	70
Part-Time		-	-	-
Total FTE's				70

* Position reclassified to Crime Scene/Property Evidence Supervisor in FY22 budget.

** Position reclassified to Accreditation and Grants Coordinator in FY21 Department reorg.

*** Position reclassified to Crime Scene/Property Evidence Technician in FY22 budget.

CAPITAL OUTLAY SCHEDULE

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

Fund: General
Division: Police
Program: Law Enforcement

(001)
(0610)
(521)

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

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	123,548	126,390	129,444	135,381
12-01 Regular Salaries and Wages	3,081,182	3,192,781	3,599,573	3,636,958
12-06 Wages/CHP #2017UMWX0150	125,645	127,940	-	-
12↔ Regular Salaries and Wages-Miscellaneous Pays	65,264	91,976	122,897	116,042
14-00 Overtime	225,870	229,113	170,000	250,000
15↔ Special Pays	62,531	62,461	57,240	57,360
21-00 FICA Taxes	265,592	273,767	312,055	320,974
21-01 FICA/CHP #2017UMWX0150	9,320	9,273	-	-
22-01 Retirement Contribution - FRS	91,039	96,838	89,454	73,804
22-02 Retirement Contribution - PFPP	357,750	350,453	517,503	530,284
22-04 Retire/CHP #2017UMWX0150	16,268	16,863	-	-
22-05 Retirement Contribution - 401A	30,576	36,295	36,098	36,369
23-00 Health Insurance	526,382	648,482	629,820	792,146
23-01 Disability Insurance	6,392	5,911	10,240	10,359
23-02 Supplemental Pay - Health Insurance Waiver	6,857	5,621	6,000	4,800
23-03 Life Insurance	1,583	1,540	4,133	4,146
23-04 Benefit/CHP #2017UMWX0150	21,144	31,698	-	-
24-00 Workers' Compensation	78,912	87,333	91,550	75,795
25-00 Unemployment Compensation	-	2,975	-	-
26-00 Matched Annuity (457 Plan)	15,919	15,582	27,752	16,429
28-00 Gift Cards/Service Awards	4,550	3,200	3,250	3,250
Total Personal Services	5,116,324	5,416,492	5,807,009	6,064,097
OPERATING EXPENSES				
31-00 Professional Services	3,798	405	5,000	5,000
34-00 Other Contractual Services	5,407	1,204	4,699	9,699
34-09 Other Contractual Services - Sheriff Dispatch	415,380	425,800	444,600	458,000
40-00 Travel and Per Diem	6,604	3,917	15,461	16,586
41-00 Communications	55,239	-	-	-
42-00 Freight and Postage	123	222	408	417
43-00 Utility Services	71,940	69,553	78,000	79,611
44-00 Rentals and Leases	-	-	200	200
44-01 Rentals and Leases - Capital Leases (Principal)	261,742	268,920	357,281	352,509
44-03 Rentals and Leases - Capital Leases (Interest)	10,917	16,938	19,737	20,020
46-00 Repairs and Maintenance	124,201	84,959	157,245	163,172
46-51 IT Repairs and Maintenance	-	40,480	46,500	46,500
47-00 Printing and Binding	2,988	1,243	2,550	2,601
48-00 Promotional Items	8,491	16,495	16,050	13,950
49-00 Other Current Charges and Obligations	7,530	3,370	9,200	9,200
51-00 Office Supplies	8,812	10,635	16,470	16,248
52-00 Operating Supplies	207,674	184,604	249,259	287,236
52-01 Operating Supplies - Grant	-	13,350	-	7,100
52-17 JAG 2020-VD-BX-0706	-	32,037	-	-
54-00 Publications, Subscriptions, & Memberships	3,932	2,967	4,255	4,311
55-00 Training	7,978	24,554	26,348	23,020
56-00 Small Tools and Minor Equipment	42,583	42,946	38,950	64,900
56-02 NIBRS Reserve	-	320	-	-
56-13 2019 JAGC-SEMI-1-N2-125	-	17,535	-	-
56-14 2018 JAGC DJ-BX-0548	10,167	-	-	-
56-15 JAG 2017-DJ-BX-0746	330	-	-	-
56-16 JAG 2019-DJ-BX-0301	-	10,330	-	-
Total Operating Expenses	1,255,836	1,272,784	1,492,213	1,580,280
CAPITAL OUTLAY TOTAL	10,141	65,510	-	-
DIVISION TOTAL	6,382,301	6,754,786	7,299,222	7,644,377

POLICE (POLICE EDUCATION FUND)

Fund: Police Education
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>
------------------	-----------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OPERATING EXPENSES				
40-00 Travel and Per Diem	1,464	319	12,755	12,755
55-00 Training	5,680	3,625	11,555	11,555
Total Operating Expenses	7,144	3,944	24,310	24,310
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	7,144	3,944	24,310	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>
------------------	-----------------

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>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OPERATING EXPENSES				
48-00 Promotional Activities	-	-	-	-
49-00 Other Current Charges	-	1,921	-	-
52-00 Operating Supplies	-	-	-	-
52-10 Software	-	-	-	-
56-00 Small Tools and Minor Equipment	-	-	-	-
82-00 Aid to Private Organizations	-	500	-	-
Total Operating Expenses	-	2,421	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	-	2,421	-	-

POLICE (MUNICIPAL IMPACT FEE FUND)

Fund: Municipal Impact Fee

Division: Police

Program: Law Enforcement

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>
------------------	-----------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OPERATING EXPENSES				
52-00 Operating Supplies	-	-	-	-
56-00 Small Tools and Minor Equipment	-	3,010	-	-
Total Operating Expenses	-	3,010	-	-
CAPITAL OUTLAY TOTAL	750	34,347	-	-
DIVISION TOTAL	750	37,357	-	-

POLICE (TREASURY EQUITY FUND)

Fund: Treasury Equity
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</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>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OPERATING EXPENSES				
52-00 Operating Supplies	-	11,081	-	-
56-00 Small Tools and Minor Equipment	4,911	45,806	-	-
Total Operating Expenses	4,911	56,887	-	-
CAPITAL OUTLAY TOTAL	54,157	6,492	-	-
DIVISION TOTAL	59,068	63,379	-	-

POLICE (JUSTICE EQUITY FUND)

Fund: Justice Equity
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>
------------------	-----------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OPERATING EXPENSES				
52-00 Operating Supplies	-	-	-	-
56-00 Small Tools and Minor Equipment	-	-	-	-
Total Operating Expenses	-	-	-	-
CAPITAL OUTLAY TOTAL	-	9,800	-	-
DIVISION TOTAL	-	9,800	-	-

POLICE (EQUIPMENT REPLACEMENT FUND)

Fund: Equipment Replacement

Division: Police

Program: Law Enforcement

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>
------------------	-----------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
CAPITAL OUTLAY TOTAL	414,028	462,341	525,648	-
DIVISION TOTAL	<u>414,028</u>	<u>462,341</u>	<u>525,648</u>	<u>-</u>

POLICE (PD COMPLEX CONSTRUCTION FUND)

Fund: PD Complex Construction

Division: Police

Program: Law Enforcement

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>
------------------	-----------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
62.25	New Police Station	PD2001 (R)	<u>10,000,000</u>
	Total		<u>10,000,000</u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
CAPITAL OUTLAY TOTAL	-	-	-	10,000,000
DIVISION TOTAL	-	-	-	10,000,000



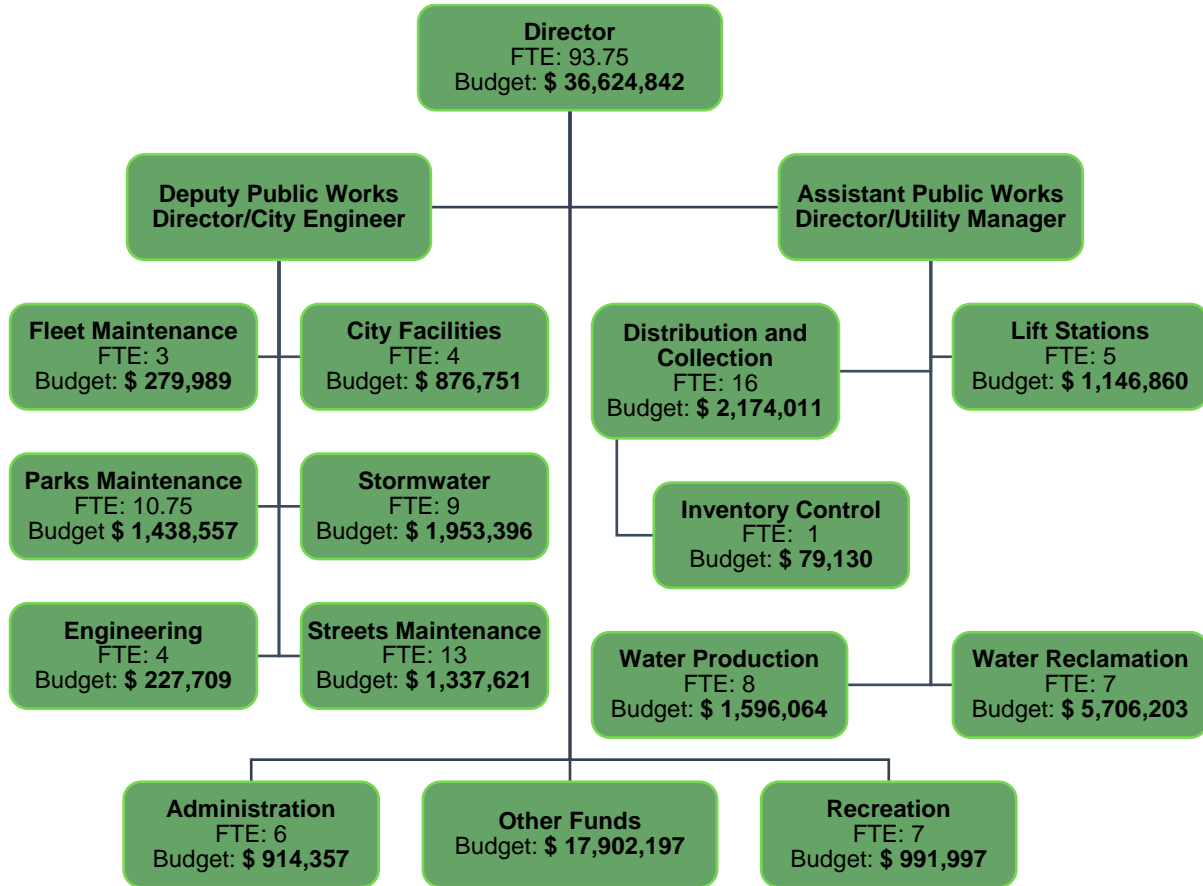
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PUBLIC WORKS DEPARTMENT

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 2022 % Required	FY 2021 % Required	FY 2020 % 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 2022 Goals and Objectives pp 5-8.

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND:								
Parks Maintenance	575,077	802,800	40,000	20,680	-	1,438,557	10	1
Recreation	666,297	317,700	8,000	-	-	991,997	7	-
Engineering	199,009	28,700	-	-	-	227,709	4	-
Streets Maintenance	860,585	428,620	-	48,416	-	1,337,621	13	-
Fleet Maintenance	259,049	20,940	-	-	-	279,989	3	-
City Facilities	212,147	356,500	308,104	-	-	876,751	4	-
LOC OPT GAS TX FUND	-	589,048	-	-	-	589,048	-	-
STRMWTR UTIL FUND	939,659	631,898	261,705	120,134	-	1,953,396	9	-
INFRASTRUCTURE SURTAX FUND	-	-	1,200,000	-	-	1,200,000	-	-
TREE REPLACEMENT FUND	-	80,000	-	-	-	80,000	-	-
SOLID WASTE FUND	-	1,712,328	-	-	-	1,712,328	-	-
STREET LIGHT FUND	-	439,415	-	-	-	439,415	-	-
EQUIP REPL FUND:								
Parks Maintenance	-	-	-	-	-	-	-	-
Streets Maintenance	-	-	31,041	-	-	31,041	-	-
Stormwater	-	-	-	-	-	-	-	-
CAPITAL IMPROV. FUND	-	-	-	-	-	-	-	-
PARKS MASTER PLAN FUND	-	-	10,476,018	-	-	10,476,018	-	-
WATER AND SEWER FUND:								
Inventory Control	69,430	9,700	-	-	-	79,130	1	-
Administration	879,527	34,830	-	-	-	914,357	6	-
Distribution & Coll	1,162,629	936,400	28,416	46,566	-	2,174,011	16	-
Lift Stations	454,056	505,400	-	187,404	-	1,146,860	5	-
Water Reclamation	562,253	3,828,000	1,315,950	-	-	5,706,203	7	-
Water Production	648,974	939,050	-	8,040	-	1,596,064	8	-
RENEWAL/REPLACEMENT FUND:								
Distribution & Coll	-	-	2,900,000	-	-	2,900,000	-	-
Lift Stations	-	-	15,000	-	-	15,000	-	-
Water Reclamation	-	-	-	-	-	-	-	-
Water Production	-	-	124,043	-	-	124,043	-	-
CAPITAL IMPROVEMENT FUND	-	-	-	-	-	-	-	-
GOLF CLUB FUND	-	100,000	127,898	107,406	-	335,304	-	-
TOTALS	7,488,692	11,761,329	16,836,175	538,646	-	36,624,842	93	1

Narrative for Additional New (AN) Capital Outlay Items:

General Fund - Facilities

Various ADA Transition Plan Improvements at City Hall - (\$48,500)

Stormwater Utility Fund - Stormwater

Boat Launch (South Lake Triplet) - (\$160,000)

Parks Master Plan Fund - Parks Maintenance

Wheel Park - Phase 1 - (\$3,474,078)

Wheel Park - Phase 2 - (\$4,925,800)

Lake Concord Park - Art House Expansion - (\$2,076,140)

Water and Sewer Fund - Water Reclamation

Intangible/Iron Bridge - (\$1,315,950)

Casselberry Golf Club Fund - Parks Maintenance

Toro Workman Spray Rig - (\$44,407)

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

General Fund - Parks Maintenance

23-00	Increase to match anticipated expenditures.
34-00	Decrease due to pool maintenance being reclassified to R&M.
43-00	Increase to match anticipated expenditures and for Secret Lake Park Improvements.
44-01	Decrease due to payoff of one service truck.
46-00	Increase due to new landscaping contract fees, Plumosa Park playground repair, pool maintenance and dredging for golf course holes.
46-01	Increase due to the addition of new line item for irrigation repair and maintenance.
56-00	Increase due to anticipated purchase of 12V irrigation pump, pulsar tracer, and other equipment.

General Fund - Recreation

23-00	Increase to match anticipated health insurance costs.
34-00	Increase due to additional entertainment for park opening events/activities.

General Fund - Engineering

12-01	Increase to match anticipated salary increases and fully fund the Healthy Community Manager position.
23-00	Increase to match anticipated health insurance costs.

General Fund - Streets Maintenance

12-01	Increase to match anticipated salary increases.
23-00	Increase to match anticipated health insurance costs.
34-00	Increase to match anticipated expenditures to include tree removal services.
44-01	Decrease due to payoff of Hot Asphalt Trailer.
46-16	Increase to match anticipated expenditures for removal of plants and re-sod medians on 17-92.
52-00	Decrease to match anticipated expenditures.
57-00	Increase to match anticipated increase in tipping fees for C&D disposal at landfill.

General Fund - Fleet Maintenance

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

General Fund - City Facilities

23-00	Increase to match anticipated health insurance costs.
46-00	Decrease to match anticipated expenditures.
52.01	Increase to match anticipated expenditures.

Local Option Gas Tax Fund - Engineering

43-00	Increase to match anticipated expenditures.
46-00	Increase to match anticipated expenditures due for recoating of three (3) traffic signals.
53-01	Increase to match anticipated expenditures for replacement of signage Zone 2.

Stormwater Utility Fund - Stormwater

23-00	Increase to match anticipated health insurance costs.
31-00	Increase to match anticipated expenditures for Quarterly Lake Quality Sampling and Lake Ellen and Lake Jesup Nitrogen Removal Project Planning.
34-00	Decrease to match anticipated expenditures.
46-00	Increase due to pond mowing contract, purchase of tractor tires, and dredging Lake Kathryn canal.
52-00	Increase to match anticipated expenditures.

Tree Replacement Fund - Streets Maintenance

46-15	Increase due to Lake Kathryn Complete Street improvements and routine tree replacement.
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Street Light Fund - Street Light

31-00 Increase due to assessment study.
46-00 Decrease to match anticipated expenditures.
49-00 Increase to match anticipated expenditures.

Water and Sewer Fund - Inventory Control

12-01 Increase to match anticipated salary increases.

Water and Sewer Fund - Administration

23-00 Increase to match anticipated health insurance costs.
56-00 Decrease to match anticipated expenses.

Water and Sewer Fund - Distribution & Collection

22-01 Increase due to employee utilizing benefit.
23-00 Increase to match anticipated health insurance costs.
31-00 Increase to match anticipated expenses for Utility Master Planning.
46-00 Decrease to match anticipated expenses.
46-08 Decrease to match anticipated expenses.
49-00 Decrease to match anticipated expenses.
52-03 Increase to match anticipated expenses for fuel costs.

Water and Sewer Fund - Lift Station

12-01 Increase to match anticipated salary increases.
23-00 Increase to match anticipated health insurance costs.
31-00 Increase to match anticipated expenses for Utility Master Planning.
44-03 Decrease to match reduction in interest due.
56-00 Increase to match anticipated expenses.

Water and Sewer Fund - Water Reclamation

31-00 Increase to match anticipated expenses for Utility Master Planning.
34-03 Decrease due to moving Intangible/Iron Bridge to capital.
34-04 Increase to match anticipated expenses for SSNOCWTA fees.
46-00 Decrease due to completion of painting and sealing ground storage tanks and headworks in FY21.
52-00 Increase to match anticipated expenses for higher chlorine requirements.

Water and Sewer Fund - Water Production

23-00 Increase to match anticipated health insurance costs.
31-00 Increase to match anticipated expenses for Utility Master Planning.
34-00 Decrease to match anticipated expenses.
46-00 Increase due to orthopolyphosphate and chlorine pump skid replacement.
56-00 Decrease to match anticipated expenses.

Casselberry Golf Club Fund - Parks Maintenance

56-00 Decrease to match anticipated expenditures.

PARKS MAINTENANCE (GENERAL FUND)

Fund: General

Division: Parks Maintenance

Program: Parks & Recreation

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
202	Parks & Facilities Superintendent	1	1	1
121/125	Irrigation Technician/ Irrigation Technician II	3	3	3
130	Lead Parks Maintenance Technician	1	1	1
112/118	Parks Maintenance Worker/Technician	5	5	5
112	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>
62.25	Demo/reconstruct Lake Hodge Tennis Court	PW2204	(R)	<u>40,000</u>
Total				<u>40,000</u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	335,321	355,335	382,951	397,478
14-00 Overtime	2,589	3,882	10,000	10,000
21-00 FICA Taxes	26,271	27,600	30,061	31,172
22-01 Retirement Contribution - State Plan (FRS)	2,992	3,402	3,361	7,428
22-05 Retirement Contribution - (401A)	30,195	32,109	35,327	36,698
23-00 Health Insurance	50,898	62,345	52,485	64,930
23-01 Disability Insurance	665	698	1,052	1,092
23-02 Supplemental Pay - Health Insurance Waiver	4,846	4,218	5,400	5,400
23-03 Life Insurance	172	168	477	492
24-00 Workers' Compensation	5,381	9,748	9,728	9,344
25-00 Unemployment Compensation	-	(275)	-	-
26-00 Matched Annuity (457 Plan)	7,379	8,509	10,111	10,568
28-00 Gift Cards/Service Awards	900	600	475	475
Total Personal Services	467,609	508,339	541,428	575,077
OPERATING EXPENSES				
31-00 Professional Services	240,295	104,257	-	-
34-00 Other Contractual Services	3,206	3,839	20,860	13,000
40-00 Travel and Per Diem	-	-	2,000	2,000
41-00 Communications	2,381	-	-	-
42-00 Freight & Postage	-	81	-	-
43-00 Utility Services	150,082	174,307	150,000	190,000
44-00 Rentals and Leases	1,179	1,130	2,000	2,500
44-01 Rentals and Leases - Capital Leases (Principal)	61,098	39,496	34,739	20,147
44-03 Rentals and Leases - Capital Leases (Interest)	1,595	1,200	749	533
46-00 Repairs and Maintenance	228,543	289,374	357,939	495,000
46-01 Repair and Maintenance - Irrigation	-	-	-	20,000
47-00 Printing and Binding	199	2,533	-	-
48-00 Promotional Activities	2,080	-	4,500	4,500
49-00 Other Current Charges and Obligations	494	5,606	500	500
51-00 Office Supplies	243	660	250	250
52-00 Operating Supplies	30,820	26,372	28,350	28,350
54-00 Publications, Subscriptions, & Memberships	34	223	1,500	1,500
55-00 Training	405	375	2,000	2,000
56-00 Small Tools and Minor Equipment	11,109	15,700	39,000	43,200
56-01 Memorial Benches	-	5,536	-	-
Total Operating Expenses	733,761	670,689	644,387	823,480
CAPITAL OUTLAY TOTAL	767,354	1,340,242	255,000	40,000
DIVISION TOTAL	1,968,724	2,519,270	1,440,815	1,438,557

RECREATION (GENERAL FUND)

Fund: General

Division: Recreation

Program: Parks & Recreation

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 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		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>
62.25	Recreation Center Ballroom Mirror	002201 (R)	8,000
	Total		8,000

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

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

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	349,723	374,266	384,090	401,094
12↔ Regular Salaries and Wages-Miscellaneous Pays	1,797	3,038	3,104	3,266
13-00 Other Salaries and Wages	71,567	18,340	70,000	70,000
14-00 Overtime	15,379	4,532	3,000	3,000
21-00 FICA Taxes	31,695	28,745	35,205	36,518
22-01 Retirement Contribution - State Plan (FRS)	7,110	7,884	7,526	10,055
22-05 Retirement Contribution - (401A)	28,130	29,346	36,824	38,116
23-00 Health Insurance	76,387	95,304	73,479	90,902
23-01 Disability Insurance	733	728	1,055	1,101
23-03 Life Insurance	165	166	422	433
24-00 Workers' Compensation	4,827	9,845	9,757	9,429
26-00 Matched Annuity (457 Plan)	2,038	1,046	1,944	2,033
28-00 Gift Cards/Service Awards	350	700	350	350
Total Personal Services	589,901	573,940	626,756	666,297
OPERATING EXPENSES				
31-00 Professional Services	75	224	-	1,000
31-06 Professional Services/Culture and Recreation	6,029	4,390	12,000	12,000
34-00 Other Contractual Services	49,251	35,994	73,000	80,000
34-07 Other Contractual - Class Programs	4,430	2,435	10,000	10,000
40-00 Travel and Per Diem	-	3	500	500
41-00 Communications	1,357	-	-	-
42-00 Freight & Postage	28	94	300	300
43-00 Utility Services	21,669	20,131	25,000	25,000
44-00 Rentals and Leases	45,750	21,461	47,000	47,000
45-00 Insurance	-	989	-	1,000
46-00 Repairs and Maintenance	6,390	23,614	16,000	16,000
46-51 IT Repairs and Maintenance	-	4,500	9,000	9,000
47-06 Printing and Binding/Culture and Recreation	5,588	3,272	18,000	17,000
48-00 Promotional Activities	46,584	25,815	35,000	35,000
49-00 Other Current Charges and Obligations	8,048	5,217	7,400	7,400
51-00 Office Supplies	3,920	655	4,000	4,000
52-00 Operating Supplies	30,712	29,662	40,000	43,500
54-00 Publications, Subscriptions, & Memberships	976	933	920	1,000
55-00 Training	420	-	3,000	3,000
56-00 Small Tools and Minor Equipment	4,673	7,638	5,000	5,000
58-00 Art Purchases	-	-	-	-
Total Operating Expenses	235,900	187,027	306,120	317,700
CAPITAL OUTLAY TOTAL	-	-	-	8,000
DIVISION TOTAL	825,801	760,967	932,876	991,997

ENGINEERING (GENERAL FUND)

Fund: General

Division: Engineering

Program: Other Physical Environment

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
209	Assistant City Engineer	1	1	1
143	Construction & Permitting Manager	1	1	1
206	Healthy Community Manager	-	1	1
132	Construction Inspector	1	1	1
	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: Engineering (0710)
Program: Other Physical Environment (539)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	60,500	69,653	110,277	145,681
12-↔ Regular Salaries and Wages-Miscellaneous Pays	-	-	-	-
14-00 Overtime	493	2,277	-	-
21-00 FICA Taxes	4,640	5,442	8,436	11,145
22-05 Retirement Contribution - (401A)	6,099	7,193	11,028	14,568
23-00 Health Insurance	8,866	7,256	12,247	21,643
23-01 Disability Insurance	100	143	303	400
23-02 Supplemental Pay - Health Insurance Waiver	21	401	1,200	400
23-03 Life Insurance	24	26	117	133
24-00 Workers' Compensation	144	87	124	139
26-00 Matched Annuity (457 Plan)	1,679	1,517	2,205	4,800
28-00 Gift Cards/Service Awards	100	150	75	100
Total Personal Services	82,666	94,145	146,012	199,009
OPERATING EXPENSES				
31-00 Professional Services	46,111	3,047	7,500	8,000
31-02 Design Services	16,531	-	-	-
34-01 Sausalito Wall	58,167	1,520,505	-	-
40-00 Travel and Per Diem	1,076	12	3,000	3,000
41-00 Communications	1,211	-	-	-
42-00 Freight & Postage	-	-	1,000	250
46-00 Repairs and Maintenance	134	14,095	1,500	1,500
47-00 Printing and Binding	111	37	2,500	2,500
49-00 Other Current Charges	991	-	1,250	1,250
51-00 Office Supplies	392	-	1,000	1,000
52-00 Operating Supplies	2,272	2,455	4,000	4,000
54-00 Publications, Subscriptions & Memberships	160	225	1,500	1,500
55-00 Training	2,130	147	3,700	3,700
56-00 Small Tools and Minor Equipment	141	-	5,000	2,000
Total Operating Expenses	129,427	1,540,523	31,950	28,700
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	212,093	1,634,668	177,962	227,709

STREETS MAINTENANCE (GENERAL FUND)

Fund: General

Division: Streets Maintenance

Program: Road & Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
209	Public Works Maintenance Manager	1	1	1
201	Streets & Stormwater Superintendent	1	1	1
130	Lead Streets Technician	2	2	2
125	Staff Assistant II	1	1	1
121/125	Traffic Sign Specialist I/II	1	2	2
114/118	Streets Maintenance Worker/Technician	7	6	6
Total		13	13	13
Full-Time		13	13	13
Part-Time		-	-	-
Total FTE's				13

CAPITAL OUTLAY SCHEDULE

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

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

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

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	433,259	474,742	520,389	544,775
12-↔ Regular Salaries and Wages-Miscellaneous Pays	12,497	10,558	15,802	15,934
14-00 Overtime	3,719	4,608	5,000	5,000
21-00 FICA Taxes	32,891	36,246	41,401	43,277
22-01 Retirement Contribution - State Plan (FRS)	4,081	4,338	4,132	5,521
22-05 Retirement Contribution - (401A)	40,043	44,103	49,060	51,275
23-00 Health Insurance	97,564	116,558	118,091	146,093
23-01 Disability Insurance	744	867	1,429	1,496
23-02 Supplemental Pay - Health Insurance Waiver	847	2,632	1,800	1,800
23-03 Life Insurance	228	247	642	660
24-00 Workers' Compensation	28,786	30,953	31,651	31,376
26-00 Matched Annuity (457 Plan)	8,717	9,891	12,141	12,740
28-00 Gift Cards/Service Awards	600	950	638	638
Total Personal Services	663,976	736,693	802,176	860,585
OPERATING EXPENSES				
31-00 Professional Services	-	-	-	-
34-00 Other Contractual Services	6,441	7,723	10,550	20,550
40-00 Travel and Per Diem	101	200	2,500	2,500
41-00 Communications	532	-	-	-
42-00 Freight & Postage	-	13	1,000	1,000
43-00 Utility Services	9,060	8,015	9,000	9,000
44-00 Rentals and Leases	-	-	4,000	4,000
44-01 Rentals and Leases - Capital Leases (Principal)	109,616	122,711	58,693	45,372
44-03 Rentals and Leases - Capital Leases (Interest)	3,732	2,328	4,471	3,044
46-00 Repairs and Maintenance	49,056	40,376	42,000	42,000
46-16 Repairs and Maintenance - 17/92-SR436 Maint	168,600	157,477	203,760	223,510
49-00 Other Current Charges	265	209	200	200
51-00 Office Supplies	762	587	2,500	2,500
52-00 Operating Supplies	40,692	48,511	77,000	65,000
53-00 Road Material and Supplies	-	-	5,000	5,000
53-01 Traffic Signage and Striping	60,473	18,138	7,500	10,000
54-00 Publications, Subscriptions, & Memberships	496	30	660	660
55-00 Training	1,412	1,709	8,500	11,500
56-00 Small Tools and Minor Equipment	5,761	18,470	6,400	11,200
57-00 Construction Material Disposal	13,615	15,242	10,000	20,000
Total Operating Expenses	470,614	441,739	453,734	477,036
CAPITAL OUTLAY TOTAL	7,025	-	-	-
DIVISION TOTAL	1,141,615	1,178,432	1,255,910	1,337,621

FLEET MAINTENANCE (GENERAL FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 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: Fleet Maintenance (0721)
Program: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	147,336	156,487	156,041	163,198
12-↔ Regular Salaries and Wages-Miscellaneous Pays	12,880	14,816	12,040	12,134
14-00 Overtime	4,079	5,624	3,500	3,500
21-00 FICA Taxes	11,968	12,903	13,126	13,681
22-05 Retirement Contribution - (401A)	16,430	17,693	16,954	17,670
23-00 Health Insurance	33,746	41,728	31,491	38,958
23-01 Disability Insurance	238	331	429	448
23-03 Life Insurance	79	85	190	193
24-00 Workers' Compensation	2,473	2,320	2,888	2,589
26-00 Matched Annuity (457 Plan)	4,264	4,415	4,521	6,528
28-00 Gift Cards/Service Awards	150	150	150	150
Total Personal Services	233,643	256,552	241,330	259,049
OPERATING EXPENSES				
34-00 Other Contractual Services	3,152	2,895	3,000	3,000
40-00 Travel and Per Diem	2	-	1,000	1,000
41-00 Communications	20	-	-	-
44-01 Rentals and Leases - Capital Leases (Principal)	21,807	22,329	-	-
44-03 Rentals and Leases - Capital Leases (Interest)	1,057	452	-	-
46-00 Repairs and Maintenance	3,515	3,897	4,700	4,300
49-00 Other Current Charges	123	25	-	-
52-00 Operating Supplies	8,152	7,499	7,790	7,790
54-00 Publications, Subscriptions, & Memberships	-	-	100	100
55-00 Training	370	-	1,250	1,250
56-00 Small Tools and Minor Equipment	2,059	2,060	4,100	2,500
57-00 Construction Material Disposal	85	-	1,000	1,000
Total Operating Expenses	40,342	39,157	22,940	20,940
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	273,985	295,709	264,270	279,989

CITY FACILITIES (GENERAL FUND)

Fund: General

Division: City Facilities

Program: Other General Government

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
120/125	Facilities Maintenance Technician/II	1	1	1
112	Facilities Custodian	3	3	3
Total		4	4	4
	Full-Time	4	4	4
	Part-Time	-	-	-
Total FTE's				4

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67.35	Replace AC at 120 Quail Pond Circle	002201	(R)	8,000
67.35	Replace Air Handlers at City Hall	002201	(R)	100,000
62.25	Re-roof City Hall	002201	(R)	151,604
62.25	Various ADA Transition Plan Improvements	002201	(AN)	48,500
Total				<u>308,104</u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	83,531	110,275	123,609	128,198
12-↔ Regular Salaries and Wages-Miscellaneous Pays	1,129	572	720	540
14-00 Overtime	2,573	5,485	1,000	1,000
21-00 FICA Taxes	5,977	8,292	9,588	9,925
22-05 Retirement Contribution - (401A)	8,723	11,633	12,461	12,920
23-00 Health Insurance	32,254	48,008	41,988	51,944
23-01 Disability Insurance	184	194	339	352
23-03 Life Insurance	49	60	165	171
24-00 Workers' Compensation	1,439	3,294	3,140	2,849
26-00 Matched Annuity (457 Plan)	2,268	3,556	3,870	4,048
28-00 Gift Cards/Service Awards	150	300	200	200
Total Personal Services	138,277	191,669	197,080	212,147
OPERATING EXPENSES				
31-00 Professional Services	-	19,308	2,500	2,500
34-00 Other Contractual Services	5,106	11,845	4,800	6,500
40-00 Travel and Per Diem	-	-	500	500
41-00 Communication	508	-	-	-
42-00 Freight & Postage	-	-	500	500
43-00 Utility Services	72,630	68,515	82,000	82,000
44-00 Rentals and Leases	795	1,395	5,000	5,000
44-01 Rentals and Leases - Capital Leases (Principal)	63,772	48,659	-	-
44-03 Rentals and Leases - Capital Leases (Interest)	3,111	2,477	-	-
46-00 Repairs and Maintenance	139,363	371,874	262,734	205,000
47-00 Printing and Binding	-	-	-	-
49-00 Other Current Charges	75	75	-	-
51-00 Office Supplies	171	1,128	-	-
52-00 Operating Supplies	9,621	9,704	12,000	12,000
52.01 Janitorial Supplies	18,875	15,216	20,000	25,000
54-00 Publications, Subscriptions & Memberships	-	-	1,000	1,000
55-00 Training	-	-	1,000	1,500
56-00 Small Tools and Minor Equipment	11,052	6,393	15,000	15,000
Total Operating Expenses	325,079	556,587	407,034	356,500
CAPITAL OUTLAY TOTAL	62,071	3,247	-	308,104
DIVISION TOTAL	525,427	751,503	604,114	876,751

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>
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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>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OPERATING EXPENSES				
31-00 Professional Services	5,991	17,254	-	-
34-00 Other Contractual Services	-	-	56,626	-
43-00 Utility Services	209,020	236,658	210,000	236,000
46-00 Repairs and Maintenance	158,070	123,798	223,828	252,600
53-00 Road Material and Supplies	19,948	24,170	44,196	44,196
53-01 Traffic Signage and Striping	33,944	16,294	34,252	56,252
Total Operating Expenses	426,973	418,174	568,902	589,048
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	426,973	418,174	568,902	589,048

STORMWATER (STORMWATER UTILITY FUND)

Fund: Stormwater Utility

Division: Stormwater

Program: Stormwater Management

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
217	Deputy Public Works Director/City Engineer	1	1	1
205	Natural Resources Officer	1	1	1
130	Lead Stormwater Technician	1	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>
62.25	Boat Launch (South Lake Triplet)	PW2201	(AN)	160,000
67.22	4X4 Pickup Truck	002202	(R)	31,705
62.25	Boat Launch (Secret Lake)	PW2202	(R)	35,000
62.25	Boat Launch (Middle Lake Triplet)	PW2203	(R)	35,000
Total				<u>261,705</u>

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

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

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	504,656	560,166	589,512	616,605
12-↔ Regular Salaries and Wages-Miscellaneous Pays	18,186	17,533	14,649	14,821
14-00 Overtime	3,729	5,875	3,000	3,000
21-00 FICA Taxes	39,327	43,988	46,448	48,534
22-01 Retirement Contribution - State Plan (FRS)	4,081	4,338	4,132	5,521
22-05 Retirement Contribution - (401A)	47,483	53,499	55,573	58,058
23-00 Health Insurance	81,818	103,424	109,344	135,271
23-01 Disability Insurance	903	1,162	1,619	1,693
23-02 Supplemental Pay - Health Insurance Waiver	21	401	-	400
23-03 Life Insurance	222	246	621	636
24-00 Workers' Compensation	32,847	35,613	35,855	35,513
26-00 Matched Annuity (457 Plan)	10,961	13,993	16,757	19,070
28-00 Gift Cards/Service Awards	350	500	537	537
Total Personal Services	744,584	840,738	878,047	939,659
OPERATING EXPENSES				
31-00 Professional Services	64,108	61,641	53,000	110,000
34-00 Other Contractual Services	107,089	82,523	116,539	58,075
40-00 Travel and Per Diem	3,181	1,556	7,500	7,500
41-00 Communications	2,737	-	-	-
42-00 Freight & Postage	162	-	1,300	1,300
43-00 Utility Services	41,652	41,342	50,000	50,000
44-00 Rentals and Leases	-	-	7,500	7,500
44-01 Rentals and Leases - Capital Leases (Principal)	51,239	109,964	112,321	114,716
44-03 Rentals and Leases - Capital Leases (Interest)	6,386	4,859	8,030	5,418
46-00 Repairs and Maintenance	78,602	53,260	78,000	197,849
46-51 IT Repairs and Maintenance	-	2,000	2,000	2,000
47-00 Printing and Binding	1,638	-	1,900	1,900
48-00 Promotional Activities	5,088	4,000	7,250	7,250
49-00 Other Current Charges and Obligations	2,371	1,897	3,309	3,309
51-00 Office Supplies	568	43	700	700
52-00 Operating Supplies	105,529	109,561	154,165	167,065
54-00 Publications, Subscriptions, & Memberships	1,858	1,304	2,350	2,350
55-00 Training	4,202	1,729	6,600	7,500
56-00 Small Tools and Minor Equipment	5,823	4,673	9,330	7,600
Total Operating Expenses	482,233	480,352	621,794	752,032
CAPITAL OUTLAY TOTAL	1,593,780	80,212	400,000	261,705
DIVISION TOTAL	2,820,597	1,401,302	1,899,841	1,953,396

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>
No Personnel assigned.	

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63.40	Lake Kathryn Complete Street Improvements	PW1805	(R)	800,000
63.40	Sunset Drive Livable Street Improvements	PW1818	(R)	<u>400,000</u>
	Total			<u><u>1,200,000</u></u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OPERATING EXPENSES (541)				
31-00 Professional Services	-	-	-	-
Total Operating Expenses	-	-	-	-
CAPITAL OUTLAY TOTAL	2,019,493	2,288,612	-	1,200,000
DIVISION TOTAL	2,019,493	2,288,612	-	1,200,000

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>
------------------	-----------------

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>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OPERATING EXPENSES (541)				
46-15 Tree Replacement	3,800	65,880	-	55,000
46-18 Adopt-A-Tree Program	-	-	25,000	25,000
Total Operating Expenses	3,800	65,880	25,000	80,000
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	3,800	65,880	25,000	80,000

ENGINEERING (SUMMERSET WALL FUND)

Fund: Summerset Wall Fund

Division: Engineering

Program: Other Physical Environment

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</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>

Fund: Summerset Wall Fund (117)
Division: Engineering (0710)
Program: Other Physical Environment (539)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
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>
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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>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OPERATING EXPENSES				
31-00 Professional Services	995	714	850	850
34-00 Other Contractual Services	1,643,886	1,698,075	1,702,058	1,708,978
47-00 Printing and Binding	-	-	-	2,500
Total Operating Expenses	1,644,881	1,698,789	1,702,908	1,712,328
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	1,644,881	1,698,789	1,702,908	1,712,328

ENGINEERING (STREET LIGHT FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</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>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OPERATING EXPENSES				
31-00 Professional Services	-	56	-	35,300
42-00 Freight & Postage	-	-	100	3,000
43-00 Utility Services	70,052	48,282	72,684	57,567
44-00 Rentals and Leases	442,494	322,902	331,960	270,548
46-00 Repairs and Maintenance	6,034	34,500	60,000	30,000
47-00 Printing and Binding	-	-	-	3,000
49-00 Other Current Charges and Obligations*	(115,312)	-	15,000	40,000
Total Operating Expenses	403,268	405,740	479,744	439,415
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	403,268	405,740	479,744	439,415

* Credit Balance for actual expenditures in FY 2019 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>
------------------	-----------------

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>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
CAPITAL OUTLAY TOTAL	548	61,143	42,455	-
DIVISION TOTAL	548	61,143	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>
------------------	-----------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
67.39	Asphalt Roller	002202 (R)	<u>31,041</u>
	Total		<u>31,041</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 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
CAPITAL OUTLAY TOTAL	43,437	231,932	-	31,041
DIVISION TOTAL	<u>43,437</u>	<u>231,932</u>	<u>-</u>	<u>31,041</u>

FLEET MAINTENANCE (EQUIPMENT REPLACEMENT FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</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>

Fund: Equipment Replacement (302)
Division: Fleet Maintenance (0721)
Program: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
CAPITAL OUTLAY TOTAL	2,134	-	-	-
DIVISION TOTAL	2,134	-	-	-

STORMWATER (EQUIPMENT REPLACEMENT FUND)

Fund: Equipment Replacement
Division: Stormwater
Program: Stormwater Management

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>
------------------	-----------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
CAPITAL OUTLAY TOTAL	-	270,404	16,080	-
DIVISION TOTAL	-	270,404	16,080	-

STORMWATER (CAPITAL IMPROVEMENT FUND)

Fund: Capital Improvement
Division: Stormwater
Program: Stormwater Management

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</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>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OPERATING EXPENSES				
31.00 Professional Services	-	-	-	-
Total Operating Expenses	-	-	-	-
CAPITAL OUTLAY TOTAL	39,357	218,545	2,265,487	-
DIVISION TOTAL	39,357	218,545	2,265,487	-

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>
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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	Lake Concord Park - Art House Expansion	PW2111	(AN)	2,076,140
63.24	"Wheel Park" - Phase 1	PW2001	(AN)	3,474,078
63.24	"Wheel Park" - Phase 2	PW2102	(AN)	<u>4,925,800</u>
	Total			<u>10,476,018</u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
CAPITAL OUTLAY TOTAL	-	-	5,465,890	10,476,018
DIVISION TOTAL	-	-	5,465,890	10,476,018

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 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	18,860	33,030	35,061	45,686
12-↔ Regular Salaries and Wages-Miscellaneous Pays	-	495	701	-
14-00 Overtime	-	48	500	500
16-↔ Comp Absences	(979)	1,600	-	-
21-00 FICA Taxes	1,225	2,492	2,774	3,533
22-05 Retirement Contribution - (401A)	1,886	3,357	3,556	4,619
23-00 Health Insurance	9,487	8,233	10,497	12,986
23-01 Disability Insurance	22	-	96	125
23-03 Life Insurance	11	18	47	61
24-00 Workers' Compensation	80	47	38	43
25-00 Unemployment Compensation	-	3,300	-	-
26-00 Matched Annuity (457 Plan)	-	-	-	1,827
28-00 Gift Cards/Service Awards	50	50	50	50
Total Personal Services	30,642	52,670	53,320	69,430
OPERATING EXPENSES				
34-00 Contractual Services	-	-	-	-
40-00 Travel and Per Diem	31	-	500	500
41-00 Communications	3	-	-	-
46-00 Repairs and Maintenance	6,326	4,330	2,500	2,500
47-00 Printing and Binding	-	-	-	-
51-00 Office Supplies	30	-	100	250
52-00 Operating Supplies	524	879	1,000	4,200
55-00 Training	-	-	800	650
56-00 Small Tools and Minor Equipment	344	-	3,425	1,600
Total Operating Expenses	7,258	5,209	8,325	9,700
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	37,900	57,879	61,645	79,130

ADMINISTRATION (WATER AND SEWER FUND)

Fund: Water and Sewer

Division: Administration

Program: Water-Sewer Combination Services

POSITION SCHEDULE

Pay Grade	Position	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget
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

Account Number	Item	Project Number	Amount
	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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	132,297	136,040	136,770	143,043
12-01 Regular Salaries and Wages	432,460	457,711	460,610	479,297
12-↔ Regular Salaries and Wages-Miscellaneous Pays	5,555	5,644	5,825	5,054
14-00 Overtime	7,915	5,234	5,000	5,000
16-↔ Comp Absences	12,932	10,467	-	-
21-00 FICA Taxes	42,853	45,092	46,528	48,378
22-05 Retirement Contribution - (401A)	59,756	62,453	62,686	65,294
23-00 Health Insurance	78,599	96,034	80,477	99,559
23-01 Disability Insurance	1,032	1,213	1,640	1,709
23-02 Supplemental Pay - Health Insurance Waiver	22	413	-	400
23-03 Life Insurance	225	226	518	519
24-00 Workers' Compensation	4,737	8,311	8,953	9,669
26-00 Matched Annuity (457 Plan)	14,593	15,941	17,223	21,205
28-00 Gift Cards/Service Awards	300	350	400	400
Total Personal Services	793,276	845,129	826,630	879,527
OPERATING EXPENSES				
31-00 Professional Services	-	2,435	-	-
34-00 Other Contractual Services	-	-	500	-
40-00 Travel and Per Diem	1,587	-	2,500	2,500
41-00 Communications	1,704	718	-	-
42-00 Freight & Postage	189	25	500	200
43-00 Utility Services	5,978	6,089	6,600	6,600
46-00 Repairs and Maintenance	1,070	1,383	3,250	3,250
47-00 Printing and Binding	408	475	700	700
48-00 Promotional Activities	3,210	3,238	4,000	4,000
49-00 Other Current Charges and Obligations	450	100	500	500
51-00 Office Supplies	2,014	1,416	2,500	2,000
52-00 Operating Supplies	1,255	915	2,580	2,580
54-00 Publications, Subscriptions, & Memberships	4,804	7,508	7,500	7,500
55-00 Training	4,725	2,339	4,000	4,000
56-00 Small Tools and Minor Equipment	329	715	6,500	1,000
Total Operating Expenses	27,723	27,356	41,630	34,830
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	820,999	872,485	868,260	914,357

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 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 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	9	9	9
Total		16	16	16
Full-Time		16	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>
67.22	1/2 Ton 4x4 Pickup	002202 (R)	28,416
Total			28,416

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

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

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	598,112	653,047	710,287	735,557
12-↔ Regular Salaries and Wages-Miscellaneous Pays	24,139	22,101	23,009	23,090
14-00 Overtime	11,571	8,385	30,000	30,000
16-↔ Comp Absences	1,559	8,327	-	-
21-00 FICA Taxes	47,155	51,049	58,392	60,332
22-01 Retirement Contribution - State Plan (FRS)	5,144	5,705	5,353	12,122
22-05 Retirement Contribution - (401A)	57,193	61,952	69,809	72,046
23-00 Health Insurance	110,563	141,554	146,958	194,790
23-01 Disability Insurance	1,237	1,430	1,951	2,020
23-02 Supplemental Pay - Health Insurance Waiver	2,414	2,350	2,400	1,200
23-03 Life Insurance	334	350	903	915
24-00 Workers' Compensation	16,676	12,709	11,743	10,249
25-00 Unemployment Compensation	(45)	-	-	-
26-00 Matched Annuity (457 Plan)	18,488	19,511	21,732	19,508
27-00 Pension Expense	(12,126)	8,300	-	-
28-00 Gift Cards/Service Awards	800	1,300	800	800
Total Personal Services	883,214	998,070	1,083,337	1,162,629
OPERATING EXPENSES				
31-00 Professional Services	52,995	58,083	100,000	200,000
31-06 SRF Grant DW590330	48,386	-	-	-
34-00 Other Contractual Services	8,508	9,475	17,500	17,500
40-00 Travel and Per Diem	3,485	-	6,000	3,500
41-00 Communications	6,739	-	-	-
42-00 Freight & Postage	-	-	500	500
43-00 Utility Services	14,903	13,474	25,000	25,000
43-02 Landfill Disposal	5,835	11,038	16,000	16,000
44-00 Rentals and Leases	-	-	4,000	4,000
44-01 Rentals and Leases - Capital Leases (Principal)	-	-	43,861	44,820
44-03 Rentals and Leases - Capital Leases (Interest)	-	-	2,705	1,746
46-00 Repairs and Maintenance	23,920	7,450	50,400	25,400
46-01 Repairs and Maintenance/Water	191,773	177,822	172,500	172,500
46-02 Repairs and Maintenance/Equipment	33,138	23,273	30,000	30,000
46-03 Repairs and Maintenance/Sewer	136,977	102,098	107,500	107,500
46.05 Repairs and Maintenance/Emergency	109,712	112,473	185,000	185,000
46-08 Repairs and Maintenance/Reuse	4,429	76	25,000	15,000
47-00 Printing and Binding	216	624	1,000	1,000
49-00 Other Current Charges and Obligations	1,264	551	13,000	5,000
51-00 Office Supplies	458	1,046	1,000	5,000
52-01 Operating Supplies/Water	15,676	25,552	20,000	20,000
52-02 Operating Supplies/Sewer	8,446	18,118	10,000	10,000
52-03 Operating Supplies/Distribution	39,158	28,997	45,000	55,000
53-00 Road Material and Supplies	3,250	5,608	15,000	15,000
54-00 Publications, Subscriptions, & Memberships	60	60	750	500
55-00 Training	6,194	1,620	7,500	3,000
56-00 Small Tools and Minor Equipment	30,215	16,297	20,000	20,000
Total Operating Expenses	745,737	613,735	919,216	982,966
CAPITAL OUTLAY TOTAL	-	-	-	28,416
DIVISION TOTAL	1,628,951	1,611,805	2,002,553	2,174,011

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 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 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	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 (401)
Division: Lift Stations (0752)
Program: Sewer Services (535)

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

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	227,172	255,336	262,459	286,279
12-↔ Regular Salaries and Wages-Miscellaneous Pays	14,725	18,924	13,126	13,174
14-00 Overtime	12,480	13,754	8,000	8,000
16-↔ Comp Absences	5,017	3,658	-	-
21-00 FICA Taxes	18,469	21,047	21,694	23,520
22-01 Retirement Contribution - State Plan (FRS)	18,300	23,536	20,083	26,346
22-05 Retirement Contribution - (401A)	10,561	13,386	12,491	16,263
23-00 Health Insurance	47,309	60,057	52,485	64,930
23-01 Disability Insurance	493	490	721	786
23-03 Life Insurance	113	119	300	308
24-00 Workers' Compensation	6,769	4,848	4,339	3,989
26-00 Matched Annuity (457 Plan)	8,245	9,076	9,277	10,211
28-00 Gift Cards/Service Awards	950	400	250	250
Total Personal Services	370,603	424,631	405,225	454,056
OPERATING EXPENSES				
31-00 Professional Services	7,953	8,176	35,000	85,000
34-00 Other Contractual Services	1,225	1,390	6,000	6,000
40-00 Travel and Per Diem	14	-	2,000	2,000
41-00 Communications	494	-	-	-
42-00 Freight & Postage	434	179	750	750
43-00 Utility Services	147,915	145,905	175,000	175,000
43-02 Landfill Disposal	-	-	500	500
44-00 Rentals and Leases	-	-	2,000	2,000
44-01 Rentals and Leases - Capital Leases (Principal)	-	-	163,880	169,469
44-03 Rentals and Leases - Capital Leases (Interest)	34,153	28,927	23,523	17,935
46-02 Repairs and Maintenance/Equipment	23,176	12,121	50,000	50,000
46-05 Repairs and Maintenance/Emergency	-	30,630	25,000	25,000
46-13 Repairs and Maintenance/Lift Stations	75,893	101,301	96,555	95,000
47-00 Printing and Binding	-	-	150	150
49-00 Other Current Charges and Obligations	1,619	150	1,000	1,000
51-00 Office Supplies	9	-	250	250
52.04 Operating Supplies/Lift Stations	27,497	12,458	40,000	40,000
54-00 Publications, Subscriptions, & Memberships	60	60	500	250
55-00 Training	280	125	2,500	2,500
56-00 Small Tools and Minor Equipment	23,067	2,021	15,000	20,000
Total Operating Expenses	343,789	343,443	639,608	692,804
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	714,392	768,074	1,044,833	1,146,860

WATER RECLAMATION (WATER AND SEWER FUND)

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

POSITION SCHEDULE

Pay Grade	Position	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget
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

Account Number	Item	Project Number	Amount
68-01	Intangible/Iron Bridge	002201 (AN)	1,315,950
Total			1,315,950

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

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

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	337,001	351,094	362,237	371,707
12-↔ Regular Salaries and Wages-Misc- Pays	12,356	12,289	16,949	16,992
14-00 Overtime	30,757	11,534	12,000	12,000
16-↔ Comp Absences	8,789	910	-	-
21-00 FICA Taxes	28,627	28,321	29,926	30,654
22-01 Retirement Contribution - State Plan (FRS)	7,057	8,523	7,874	10,345
22-05 Retirement Contribution - (401A)	31,817	31,940	33,631	34,330
23-00 Health Insurance	57,913	68,210	62,982	64,930
23-01 Disability Insurance	630	780	995	1,021
23-02 Supplemental Pay - Health Insurance Waiver	1,207	1,214	1,200	2,400
23-03 Life Insurance	180	181	433	433
24-00 Workers' Compensation	9,343	9,845	8,526	7,638
26-00 Matched Annuity (457 Plan)	7,342	8,607	10,694	9,478
27-00 Pension Expense	(3,465)	2,371	-	-
28-00 Gift Cards/Service Awards	600	550	325	325
Total Personal Services	530,154	536,369	547,772	562,253
OPERATING EXPENSES				
31-00 Professional Services	30,098	47,846	75,000	125,000
34-00 Other Contractual Services	26,338	20,815	75,000	75,000
34-03 Operation & Maint-Charges-Iron Bridge	1,220,318	1,191,751	2,926,720	1,763,000
34-04 O&M Chgs - SSNOCWTA	881,142	1,044,394	1,200,000	1,300,000
40-00 Travel and Per Diem	3,325	12	6,000	5,000
41-00 Communications	1,543	-	-	-
42-00 Freight & Postage	57	108	1,500	500
43-00 Utility Services	122,898	113,506	150,000	150,000
44-00 Rentals and Leases	-	-	3,500	3,500
46-00 Repairs and Maintenance	76,654	141,880	418,815	185,000
46-01 Sand & Grit Grant	22,500	119,065	-	-
47-00 Printing and Binding	-	1,227	1,000	1,500
48-00 Promotional Activities	-	676	2,000	2,000
49-00 Other Current Charges and Obligations	5,750	215	2,000	1,000
49-03 Oil & Grease Incentive Program	-	9,175	75,000	75,000
51-00 Office Supplies	373	325	2,000	1,500
52-00 Operating Supplies	59,173	64,475	95,000	105,000
54-00 Publications, Subscriptions, & Memberships	230	80	3,500	1,000
55-00 Training	6,348	1,700	5,000	4,000
56-00 Small Tools and Minor Equipment	13,894	35,652	28,000	30,000
Total Operating Expenses	2,470,641	2,792,902	5,070,035	3,828,000
CAPITAL OUTLAY TOTAL	-	-	-	1,315,950
DIVISION TOTAL	3,000,795	3,329,271	5,617,807	5,706,203

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 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2022 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>
	No Capital Outlay planned.		-
Total			-

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

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

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	354,382	378,221	390,045	404,954
12-↔ Regular Salaries and Wages-Miscellaneous Pays	24,802	27,100	26,000	26,000
14-00 Overtime	17,358	10,246	15,000	15,000
15-02 Incentive Pay	600	-	-	-
16-↔ Comp Absences	11,375	16,214	-	-
21-00 FICA Taxes	29,666	30,835	32,975	34,115
22-05 Retirement Contribution - (401A)	39,654	41,557	43,104	44,595
23-00 Health Insurance	70,056	84,505	73,479	103,888
23-01 Disability Insurance	619	831	1,071	1,112
23-02 Supplemental Pay - Health Insurance Waiver	964	935	1,200	-
23-03 Life Insurance	191	194	470	469
24-00 Workers' Compensation	8,829	10,560	9,180	8,321
26-00 Matched Annuity (457 Plan)	9,003	9,484	11,123	10,120
28-00 Gift Cards/Service Awards	450	550	400	400
Total Personal Services	567,949	611,232	604,047	648,974
OPERATING EXPENSES				
31-00 Professional Services	10,018	69,570	75,000	125,000
34-00 Other Contractual Services	24,869	78,201	56,250	30,000
40-00 Travel and Per Diem	1,654	36	6,000	4,000
41-00 Communications	7,880	-	-	-
42-00 Freight & Postage	-	41	1,500	1,500
43-00 Utility Services	264,316	233,495	275,000	275,000
44-00 Rentals and Leases	-	-	1,000	1,000
44-01 Rentals and Leases - Capital Leases (Principal)	-	-	7,700	7,868
44-03 Rentals and Leases - Capital Leases (Interest)	728	369	341	172
46-00 Repairs and Maintenance	39,912	92,264	165,000	220,000
47-00 Printing and Binding	3,951	4,185	5,000	5,000
48-00 Promotional Activities	588	2,512	3,500	3,500
49-00 Other Current Charges and Obligations	6,768	9,910	8,000	9,000
51-00 Office Supplies	1,569	634	1,500	1,500
52-00 Operating Supplies	163,982	197,005	234,300	234,300
54-00 Publications, Subscriptions, & Memberships	30	30	1,200	250
55-00 Training	2,683	995	6,000	4,000
56-00 Small Tools and Minor Equipment	6,420	18,389	33,500	25,000
Total Operating Expenses	535,368	707,636	880,791	947,090
CAPITAL OUTLAY TOTAL	-	-	55,000	-
DIVISION TOTAL	1,103,317	1,318,868	1,539,838	1,596,064

DISTRIBUTION & COLLECTION (RENEWAL/REPLACEMENT FUND)

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

POSITION SCHEDULE

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

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63.12	Various Gravity Sewer Lining	PW2205	(R)	300,000
63.40	English Estates Water Main Replacement (Phase 1)	PW2010	(R)	2,400,000
63.40	Northgate Phase 2 Water Main Replacement	PW2206	(R)	<u>200,000</u>
	Total			<u>2,900,000</u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
CAPITAL OUTLAY TOTAL	-	-	5,599,820	2,900,000
DIVISION TOTAL	-	-	5,599,820	2,900,000

LIFT STATIONS (RENEWAL/REPLACEMENT FUND)

Fund: Renewal/Replacement

Division: Lift Stations

Program: Sewer Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</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	Lift Station Pump Replacement	002201 (R)	<u>15,000</u>
	Total		<u>15,000</u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
CAPITAL OUTLAY TOTAL	-	-	884,076	15,000
DIVISION TOTAL	-	-	884,076	15,000

WATER RECLAMATION (RENEWAL/REPLACEMENT FUND)

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</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>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
CAPITAL OUTLAY TOTAL	-	-	65,000	-
DIVISION TOTAL	-	-	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>
No Personnel assigned.	

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
63.24	South Water Treatment Plant #1 Well Deepening	PW1814 (R)	<u>124,043</u>
	Total		<u>124,043</u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
CAPITAL OUTLAY TOTAL	-	-	250,000	124,043
DIVISION TOTAL	-	-	250,000	124,043

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>
No Personnel assigned.	

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67.22	Golf Cart w/ Range Ball Picker (Driving Range)	002202	(R)	12,464
67.35	John Deere TX Utility Carts (3)	002202	(R)	24,902
67.35	John Deere TE Utility Cart	002202	(R)	11,235
67.39	Kubota 4WD Tractor w/ Bucket and Forks	002202	(R)	34,890
67.39	Toro Workman Spray Rig	002202	(AN)	44,407
	Total			<u>127,898</u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
OPERATING EXPENSES				
44-01 Rentals and Leases - Capital Leases (Principal)	-	-	101,348	100,585
44-03 Rentals and Leases - Capital Leases (Interest)	4,237	9,389	7,040	6,821
46-00 Repairs and Maintenance	-	3,000	-	-
46-01 Course Maintenance	415,033	456,990	-	-
46-03 Clubhouse Maintenance	104,773	116,921	-	-
49-00 Other Current Charges	270,823	302,483	-	100,000
52-00 Operating Supplies	76,244	105,666	-	-
52-01 Operation Expense	124,132	60,105	-	-
56-00 Small Tools and Minor Equipment	-	-	5,000	-
Total Operating Expenses	995,242	1,054,554	113,388	207,406
CAPITAL OUTLAY TOTAL	-	-	184,253	127,898
DIVISION TOTAL	995,242	1,054,554	297,641	335,304



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APPENDIX A

CLASSIFICATION / PAY GRADE SCHEDULE FOR FISCAL YEAR 2022

GENERAL EMPLOYEES

GRADE	EXEMPT/ NON-EXEMPT	POSITION	MINIMUM	MIDPOINT	MAXIMUM
112	N	Facilities Custodian	\$ 26,839	\$ 33,549	\$ 40,258
	N	Office Assistant			
	N	Parks Maintenance Worker			
114	N	Meter Service Worker	\$ 27,884	\$ 34,855	\$ 41,826
	N	Streets Maintenance Worker			
	N	Stormwater Maintenance Worker			
116	N	Utility Service Worker	\$ 28,993	\$ 36,241	\$ 43,489
117	N	Customer Service Representative I	\$ 29,572	\$ 36,966	\$ 44,359
	N	Records Clerk			
	N				
118	N	Meter Service Technician	\$ 30,169	\$ 37,712	\$ 45,254
	N	Parks Maintenance Technician			
	N	Stormwater Maintenance Technician			
	N	Streets Maintenance Technician			
119	N	Lift Station Service Worker	\$ 30,784	\$ 38,480	\$ 46,176
	N	Utility Technician I			
120	N	Facilities Maintenance Technician	\$ 31,417	\$ 39,272	\$ 47,126
	N	Inventory Control Specialist			
121	N	Building Specialist	\$ 32,069	\$ 40,087	\$ 48,104
	N	Cross Connection Control Technician			
	N	Customer Service Representative II			
	N	Irrigation Technician I			
	N	Senior Records Clerk			
	N	Stormwater Heavy Equipment Operator			
	N	Traffic Sign Specialist I			
123	N	Lift Station Technician	\$ 33,433	\$ 41,791	\$ 50,150
125	N	Asst. Billing Specialist/Sr. CSR	\$ 34,880	\$ 43,600	\$ 52,320
	N	Facilities Maintenance Technician II			
	N	Irrigation Technician II			
	N	Crime Scene/Property 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	Community Service Officer	\$ 35,636	\$ 44,545	\$ 53,454

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
128	N	Billing Specialist	\$ 37,217	\$ 46,521	\$ 55,825
	N	Environmental Analyst			
	N	Planning Technician			
129	N	Fleet Technician I	\$ 38,043	\$ 47,554	\$ 57,065
	N	Lift Station Technician II			
	N	Utility Plant Operator I			
130	N	Code Compliance Officer	\$ 38,894	\$ 48,618	\$ 58,341
	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			
	N	Meter Service Supervisor			
	131	N			
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		Recreation Programs Coordinator			
N		Special Projects Coordinator			
N		Utility Plant Operator II			
132		N	Construction Inspector	\$ 40,673	\$ 50,842
	N	Utility Plant Operator III			
133	N	Utility Plant Operations Specialist I	\$ 41,603	\$ 52,004	\$ 62,405
	N	Utility Plant Operator IV			
	N	Fiscal Projects Coordinator			
134	N	Utility Plant Operator V	\$ 42,561	\$ 53,201	\$ 63,842
135	N	Fleet Technician II	\$ 43,548	\$ 54,434	\$ 65,321
	N	Human Resources Specialist II			
	N	Payroll Specialist II			
	N	Procurement Specialist II			
	N	Utility Plant Operator VI			

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
136	N N N	Cross Connection Control Supervisor Utility Plant Operations Specialist II Utility Plant Operator VII	\$ 44,564	\$ 55,705	\$ 66,846
137	N N N N N N	Arts and Marketing Coordinator Accreditation and Grants Coordinator Deputy City Clerk Police Administrative Services Coordinator Utility Plant Operations Specialist III Utility Projects Coordinator	\$ 45,610	\$ 57,013	\$ 68,415
138	N N N	IT Application Analyst Management Analyst Utility Plant Operations Specialist IV	\$ 46,688	\$ 58,360	\$ 70,032
139	N N N	Accountant Budget Accountant Utility Plant Operator VIII	\$ 47,799	\$ 59,748	\$ 71,698
140	N N N N N	Environmental Coordinator GIS Coordinator Planner Records Supervisor Senior Code Compliance Officer	\$ 48,942	\$ 61,178	\$ 73,413
141	N N	Crime Scene/Property Evidence Supervisor Utility Plant Operations Specialist V	\$ 50,120	\$ 62,650	\$ 75,180
142	N N	Senior Accountant Senior Budget Accountant	\$ 51,334	\$ 64,167	\$ 77,000
143	E E	Construction & Permitting Manager Senior GIS Coordinator	\$ 52,583	\$ 65,729	\$ 78,875
145	N	Executive Assistant to the City Manager	\$ 55,196	\$ 68,995	\$ 82,794
201	E E E E E E	Distribution and Collection Superintendent Lift Station Superintendent Planner II Streets and Stormwater Superintendent Water Reclamation Superintendent Water Production Superintendent	\$ 56,562	\$ 70,702	\$ 84,843
202	E E E	Code Compliance Supervisor Parks and Facilities Superintendent Utility Engineer I	\$ 57,968	\$ 72,460	\$ 86,953
204	E E E	Customer Service Supervisor Economic Development Planner Recreation Programs & Events Supervisor	\$ 60,909	\$ 76,137	\$ 91,364

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
205	E E	Natural Resource Officer Utility Engineer II	\$ 62,446	\$ 78,058	\$ 93,669
206	E E E E	Chief Planner Healthy Community Manager Human Resources Manager Recreation Manager	\$ 64,029	\$ 80,037	\$ 96,044
209	E E E E	Assistant City Engineer Procurement Manager Police Captain Public Works Maintenance Manager	\$ 69,069	\$ 86,337	\$103,604
211	E	Accounting Manager	\$ 72,686	\$ 90,858	\$109,029
213	E	City Clerk	\$ 76,524	\$ 95,654	\$114,785
217	E E E E E	Assistant Public Works Director/Utility Manager Building Official Deputy Police Chief Deputy Public Works Director/City Engineer IT Manager	\$ 84,913	\$106,142	\$127,370
301	E	Administrative Services Director	\$ 89,495	\$111,869	\$134,243
303	E	Community Development Director	\$ 94,356	\$117,945	\$141,534
304	E E E	Finance Director Police Chief Public Works Director	\$ 96,897	\$121,121	\$145,345

PUBLIC SAFETY - POLICE

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

SHARED POSITION ALLOCATION

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

Position	Total Salary	Fund/Division												Total
		001/0120.512 25%	001/0210.515 75%	001/0410.572 50%	001/0710.539 33%	001/0720.541 25%	001/0720.541 50%	110/0740.538 33%	110/0740.538 25%	110/0740.538 50%	119/221.524 25%	401/0750.536 33%	401/0750.536 50%	
Community Development Director	164,289		123,217								41,072			164,289
Irrigation Technician	60,648			30,324			30,324							60,648
Irrigation Technician	56,448			28,224			28,224							56,448
Irrigation Technician	51,126			25,563			25,563							51,126
Assistant City Engineer	130,050				43,350			43,350				43,350		130,050
Const & Permitting Mgr	103,934				34,645			34,645				34,645		103,934
Construction Inspector	66,164				22,055			22,055				22,055		66,164
Public Works Maintenance Mgr	140,555						70,278			70,278				140,555
Streets & Stormwater Supt.	99,133						49,567			49,567				99,133
Staff Assistant II	75,807					18,952			18,952				37,904	75,807
Deputy PW Director/City Engineer	164,174									82,087			82,087	164,174
Total	1,112,328	-	123,217	84,111	100,049	18,952	203,955	100,049	18,952	201,931	41,072	100,049	119,991	1,112,328

- 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 2022**

**FY 2022 Budget
Fund Balance Increase (Decrease)**

Governmental Funds & Special Revenue Funds	Fund #	Est. Fund Balance at 10/01/21	Revenues	Expenditures	Δ in Dollars	%		Projected Fund Balance at 9/30/22
General Fund	001	\$ 11,343,028	21,010,624	21,130,270	(119,646)	-1.1%		\$ 11,223,382
Police Education	102	21,056	13,010	24,310	(11,300)	-53.7%	(1)	9,756
Parks & Recreation Impact Fee	103	240,238	25,020	-	25,020	10.4%	(2)	265,258
Law Enforcement	104/105	50,580	-	-	-	0.0%		50,580
Local Option Gas Tax	109	1,258,902	535,513	589,048	(53,535)	-4.3%		1,205,367
Stormwater Utility	110	918,984	2,353,108	2,234,054	119,054	13.0%	(3)	1,038,038
Multi Modal Impact Fee	111	568,728	54,450	-	54,450	9.6%		623,178
Community Redevel. Agency	113	857,207	1,256,589	1,489,331	(232,742)	-27.2%	(4)	624,465
Infrastructure Surtax	114	2,365,149	1,865,846	2,354,298	(488,452)	0.0%		1,876,697
Tree Replacement	115	501,226	2,800	80,000	(77,200)	0.0%		424,026
Municipal Impact Fee	116	233,288	15,020	-	15,020	6.4%		248,308
Solid Waste	118	207,692	1,981,968	1,917,037	64,931	31.3%	(5)	272,623
Building Safety	119	1,421,625	476,130	816,747	(340,617)	-24.0%	(6)	1,081,008
Street Light	120	411,100	402,013	439,415	(37,402)	-9.1%		373,698
Treasury/ Justice	121/122	172,025	160	-	160	0.1%		172,185
Debt Service	201	30,027	2,583,464	2,583,464	-	0.0%		30,027
Equip Replace	302	236,301	20	181,041	(181,021)	-76.6%	(7)	55,280
PD Complex Const.	303	-	10,000,000	10,000,000	-	0.0%		-
Capital Improvement	305	207,353	10,150	-	10,150	4.9%		217,503
Parks Master Plan	307	472,110	10,934,415	10,873,867	60,548	12.8%	(8)	532,658
TOTAL		\$ 21,516,619	\$ 53,520,300	\$ 54,712,882	\$ (1,192,582)			\$ 20,324,037

**FY 2022 Budget
Net Liquid Assets (NLA) Increase (Decrease)**

Enterprise Funds	Fund #	Est. NLA Balance at 10/1/21	Revenues	Expenses	Δ in Dollars	%		Projected NLA Balance at 09/30/22
Water and Sewer	401	6,151,716	20,853,876	21,331,307	(477,431)	-7.8%		5,674,285
Renewal & Replace.	402	865,240	3,039,043	3,039,043	-	0.0%		865,240
W & S Capital Improv.	403	2,302,463	119,760	-	119,760	5.2%		2,422,223
Golf Course Fund	405	328,792	107,406	335,304	(227,898)	-69.3%	(9)	100,894
TOTAL		\$ 31,164,830	77,640,385	79,418,536	(1,778,151)			\$ 29,386,679

PROJECTED CHANGES IN FUND BALANCES FISCAL YEAR 2022

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 2022. 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) Increased spending in accordance with Stormwater Master Plan.
- (4) Increased spending due to land acquisition.
- (5) Rate increase.
- (6) Reliance on fund balance for operating spending.
- (7) Increased spending due to transfer to general fund.
- (8) Balance of Debt proceeds to be expended in FY23.
- (9) Operating revenues and expenses not budgeted.



APPENDIX C



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SEMINOLE COUNTY AND MUNICIPALITIES PROPERTY TAX RATES

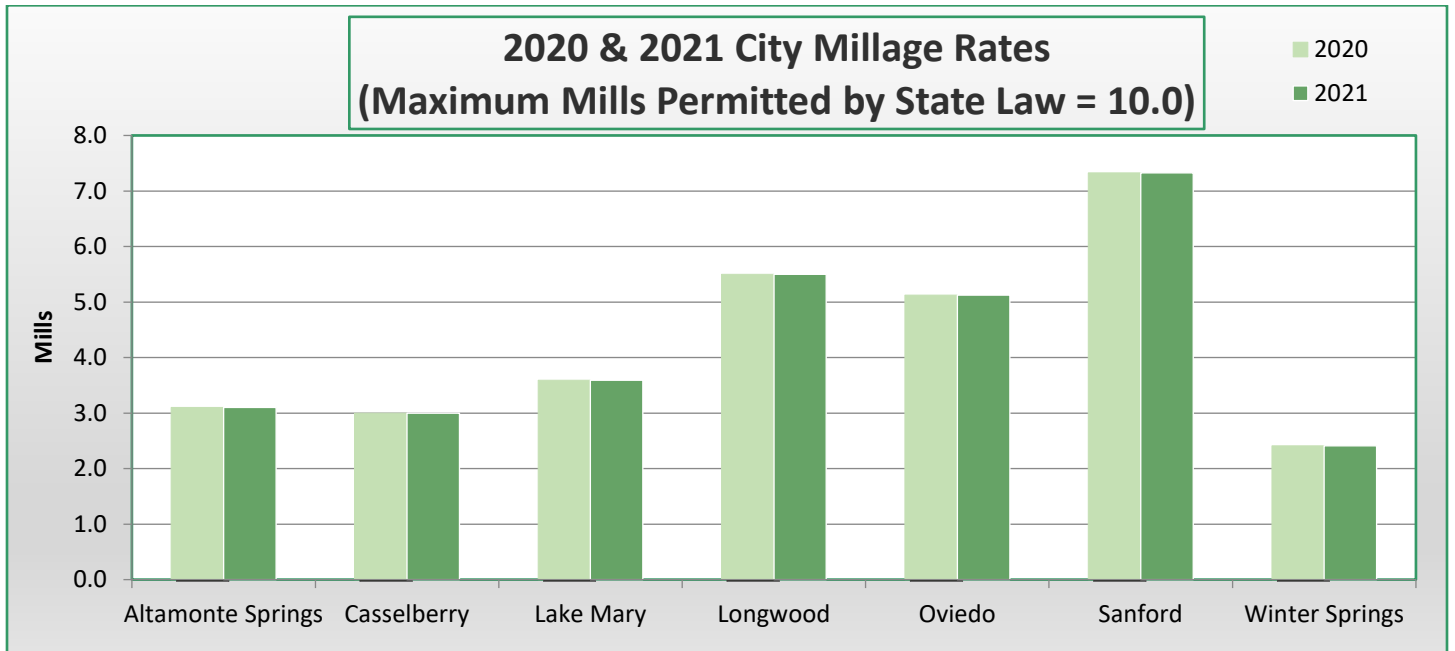
Local Millage Rates by Tax Year

City	Measure	2016	2017	2018	2019	2020	2021*
Altamonte Springs	City Millage	3.1000	3.1000	3.1000	3.1000	3.1000	3.1000
	County Fire Protection District **	2.3299	2.7649	2.7649	2.7649	2.7649	2.7649
	Total	5.4299	5.8649	5.8649	5.8649	5.8649	5.8649
Casselberry	City Millage	3.1201	3.1201	3.0519	3.0519	2.9990	2.9990
	City Bonds	-	-	-	-	-	-
	County Fire Protection District **	2.3299	2.7649	2.7649	2.7649	2.7649	2.7649
	Total	5.4500	5.8850	5.8168	5.8168	5.7639	5.7639
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	5.0566	5.0770	5.0970	5.1145	5.1230	5.1230
	City Bonds	0.2254	0.2050	0.1850	0.1675	0.1590	0.1590
	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	2.4100	2.4100
	City Bonds	0.0700	0.0600	0.0500	0.0000	0.0000	0.0000
	County Fire Protection District **	2.3299	2.7649	2.7649	2.7649	2.7649	2.7649
	Total	4.8299	5.2549	5.2449	5.1949	5.1749	5.1749
Unincorporated County	County Fire Protection District	2.3299	2.7649	2.7649	2.7649	2.7649	2.7649
	Unincorp. Transportation District	0.1107	0.1107	0.1107	0.1107	0.1107	0.1107
	Total	2.4406	2.8756	2.8756	2.8756	2.8756	2.8756

Millages Applied to All Residents by Tax Year:

Other	Measure	2016	2017	2018	2019	2020	2021*
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		7.8490	7.5570	6.5690	6.1330	5.9340	5.9340
St. Johns River Water Management District		0.2885	0.2724	0.2562	0.2414	0.2287	0.2287

*2020 millage rates were used for 2021 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.

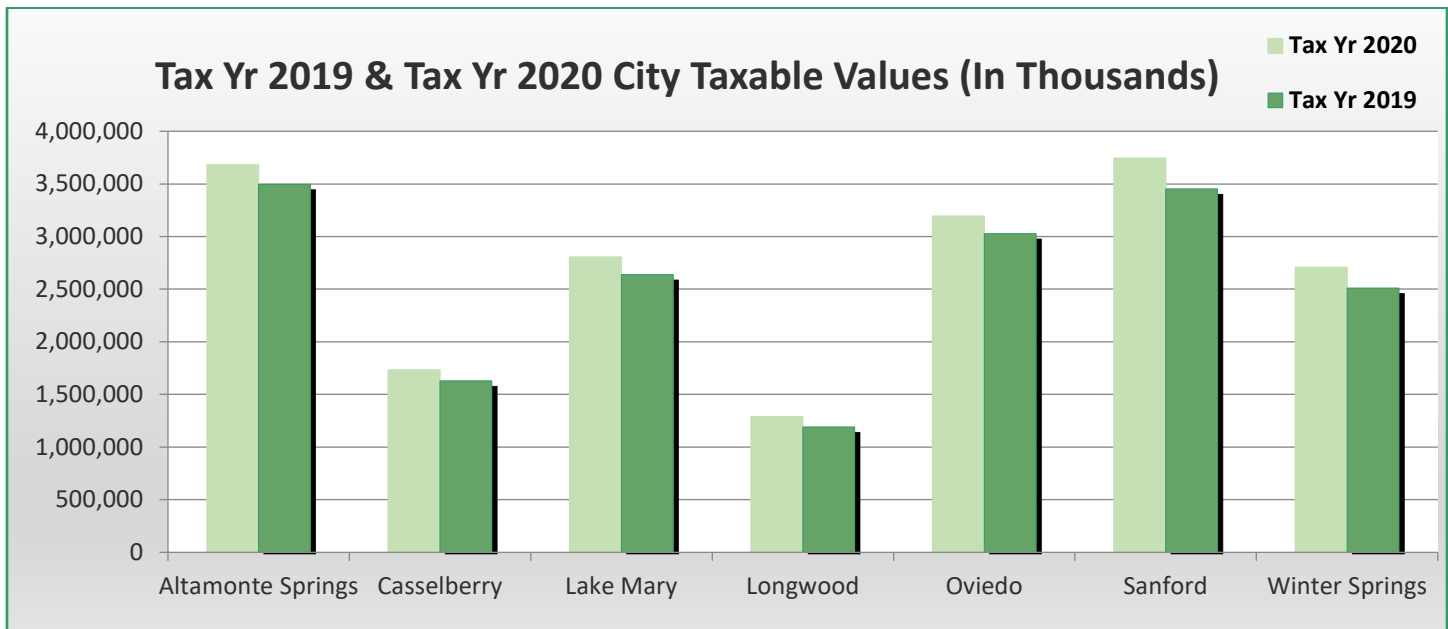
SEMINOLE COUNTY & MUNICIPALITIES PROPERTY TAXABLE VALUE COMPARISON

City	Taxable Value * (In Thousands) Tax Yr 2020	Taxable Value * (In Thousands) Tax Yr 2019	% Change in Taxable Value	Tax Yr 2020 Taxable Value (In Thousands) Residential	Tax Yr 2020 Taxable Value (In Thousands) Commercial
Altamonte Springs	3,683,853	3,496,532	5.36%	1,333,769	2,113,980
Casselberry	1,731,481	1,630,003	6.23%	845,265	797,953
Lake Mary	2,806,017	2,639,740	6.30%	1,167,576	1,400,089
Longwood	1,288,614	1,192,671	8.04%	615,253	575,422
Oviedo	3,193,480	3,026,583	5.51%	2,363,765	693,503
Sanford	3,743,885	3,452,772	8.43%	1,595,369	1,756,986
Winter Springs	2,708,236	2,509,878	7.90%	2,178,176	446,855

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

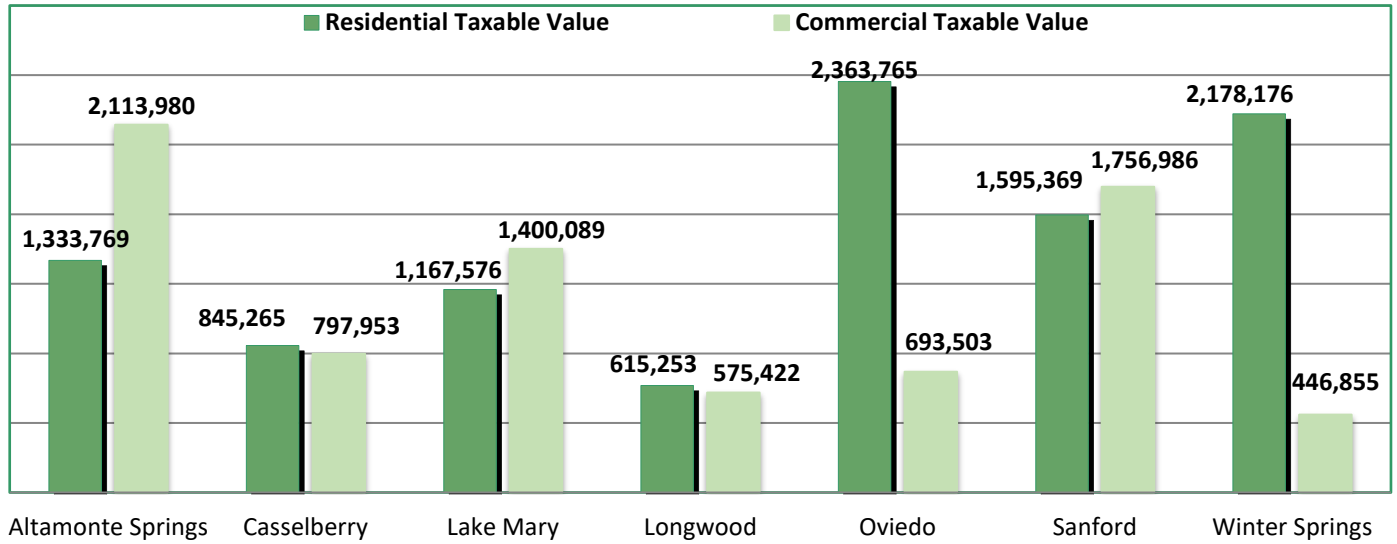
City	Tax Yr 2020 Millage Rate	Population**	Sq. Miles	Acres	Population Density Per Acre
Altamonte Springs	3.1000	45,304	9.7	6,208	7.2977
Casselberry	2.9990	30,341	7.6	4,864	6.2379
Lake Mary	3.5895	17,633	9.9	6,336	2.7830
Longwood	5.5000	16,036	6.0	3,840	4.1760
Oviedo	5.1230	40,145	16.0	10,240	3.9204
Sanford	7.3250	61,791	22.8	14,592	4.2346
Winter Springs	2.4100	38,760	13.3	8,512	4.5536

** The population count provided is an estimate as of April 1, 2020 and is the most current data available.

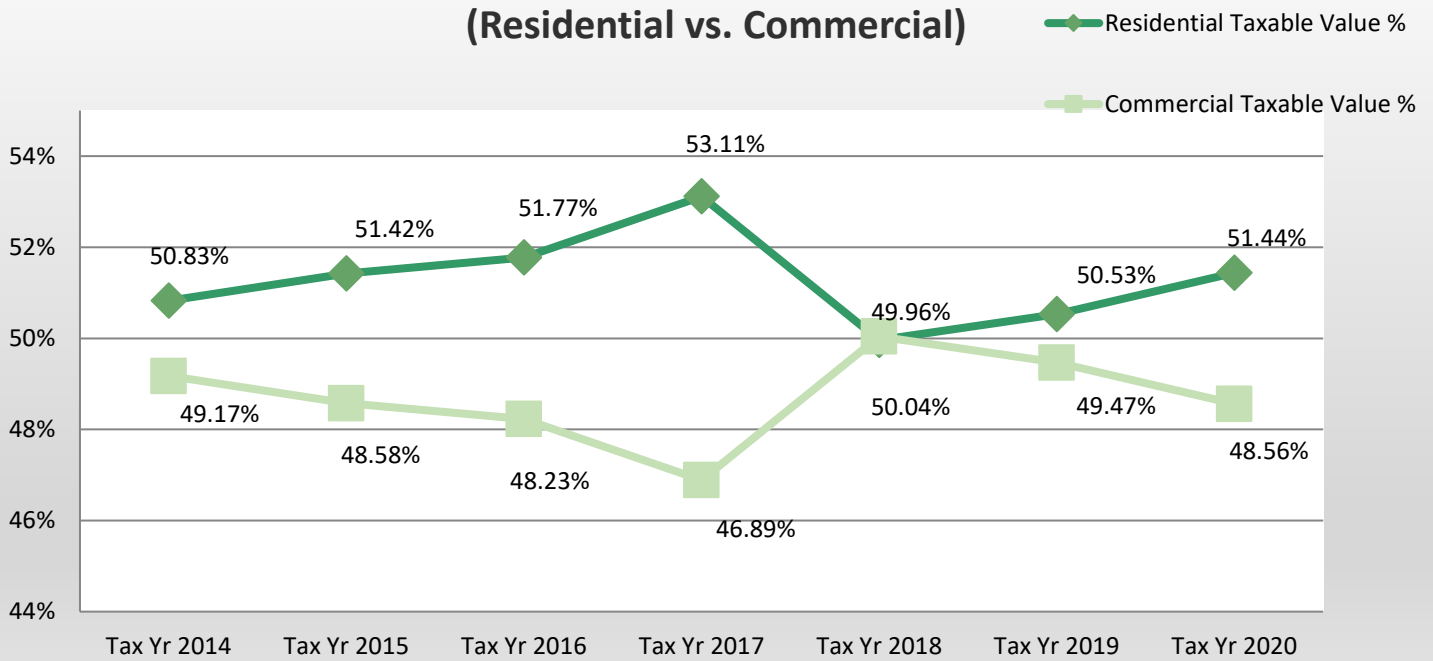


**SEMINOLE COUNTY & MUNICIPALITIES
PROPERTY TAXABLE VALUE COMPARISON (CONT.)**

**Tax Year 2020 City Taxable Values (In Thousands)
Residential vs. Commercial**



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



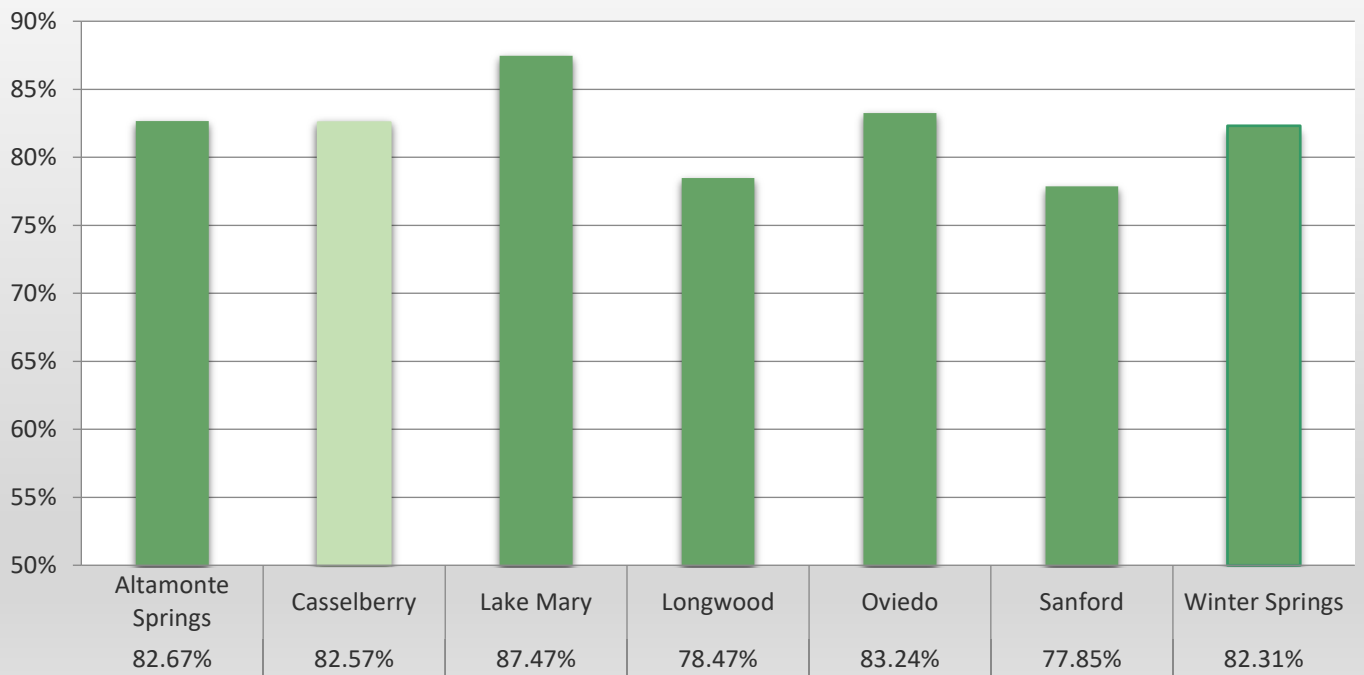
STATISTICAL ANALYSIS

ASSESSED VALUE VS. TAXABLE VALUE

ASSESSMENT AND TAXABLE VALUE BY MUNICIPALITY (TAX YEAR 2020)

City	Total Taxable Value (in thousands)	Total Assessed Value (in thousands)	Taxable Value as a % of Assessed Value
Altamonte Springs	3,683,853	4,456,255	82.67%
Casselberry	1,731,481	2,096,976	82.57%
Lake Mary	2,806,017	3,208,152	87.47%
Longwood	1,288,614	1,642,221	78.47%
Oviedo	3,193,480	3,836,262	83.24%
Sanford	3,743,885	4,809,140	77.85%
Winter Springs	2,708,236	3,290,145	82.31%

Taxable Value as a Percentage of Assessed Value Tax Year 2020



**GENERAL FUND REVENUES AND EXPENDITURES
FIVE YEAR TRENDS - ACTUAL**

Dollars (000's)

Revenues	2016	2017	2018	2019	2020
Ad Valorem Taxes	3,458	3,643	3,864	4,508	4,791
Utility Service Taxes	3,212	3,217	3,304	3,514	3,698
Utility Franchise Fees	1,934	1,978	2,148	2,320	2,281
1/2 Cent Sales Tax & State Revenue Sharing	2,860	2,952	3,084	3,226	3,079
Charges for Services	154	229	239	257	125
Licenses/Permit Fees/Business Taxes	310	271	303	299	234
Fines & Forfeitures	239	226	230	284	196
Grant Revenue	74	105	141	1,117	456
Miscellaneous Revenues	368	439	864	435	404
Sub total	12,609	13,060	14,177	15,960	15,264
Debt Proceeds	-	-	-	1,644	-
Interest	59	43	44	210	188
Transfers In	2,173	1,796	2,046	2,360	3,510
Total Revenues	14,841	14,899	16,267	20,174	18,962

Expenditures	2016	2017	2018	2019	2020	
General Government	Personnel	1,694	1,565	1,483	1,490	1,717
	Operating	2,821	1,624	1,576	1,197	1,507
	Cap. Outlay	-	-	-	302	42
Sub total	4,515	3,189	3,059	2,989	3,266	
Public Safety	Personnel	5,010	4,952	5,191	5,502	5,842
	Operating	1,020	1,028	1,075	1,050	1,010
	Cap. Outlay	8	88	36	10	66
Sub total	6,038	6,068	6,302	6,562	6,918	
Physical Environment	Personnel	-	-	76	83	94
	Operating	-	-	94	129	1,541
	Cap. Outlay	-	-	15	-	-
Sub total	-	-	185	212	1,635	
Transportation	Personnel	761	744	796	897	993
	Operating	267	296	385	375	333
	Cap. Outlay	-	16	27	7	-
Sub total	1,028	1,056	1,208	1,279	1,326	
Culture/Recreation	Personnel	871	971	1,000	1,058	1,082
	Operating	581	638	714	907	817
	Cap. Outlay	12	142	426	767	1,340
Sub total	1,464	1,751	2,140	2,732	3,239	
Total Personnel	8,336	8,232	8,546	9,030	9,728	
Total Operating	4,689	3,586	3,844	3,658	5,208	
Total Capital Outlay	20	246	504	1,086	1,448	
Principal Retirement on Debt	756	864	489	577	570	
Interest on Debt	40	26	18	66	26	
Transfers Out	1,099	1,068	1,239	1,648	1,459	
Total Expenditures	14,940	14,022	14,640	16,065	18,439	

**GENERAL FUND REVENUES AND EXPENDITURES
FIVE YEAR TRENDS (CONTINUED)**

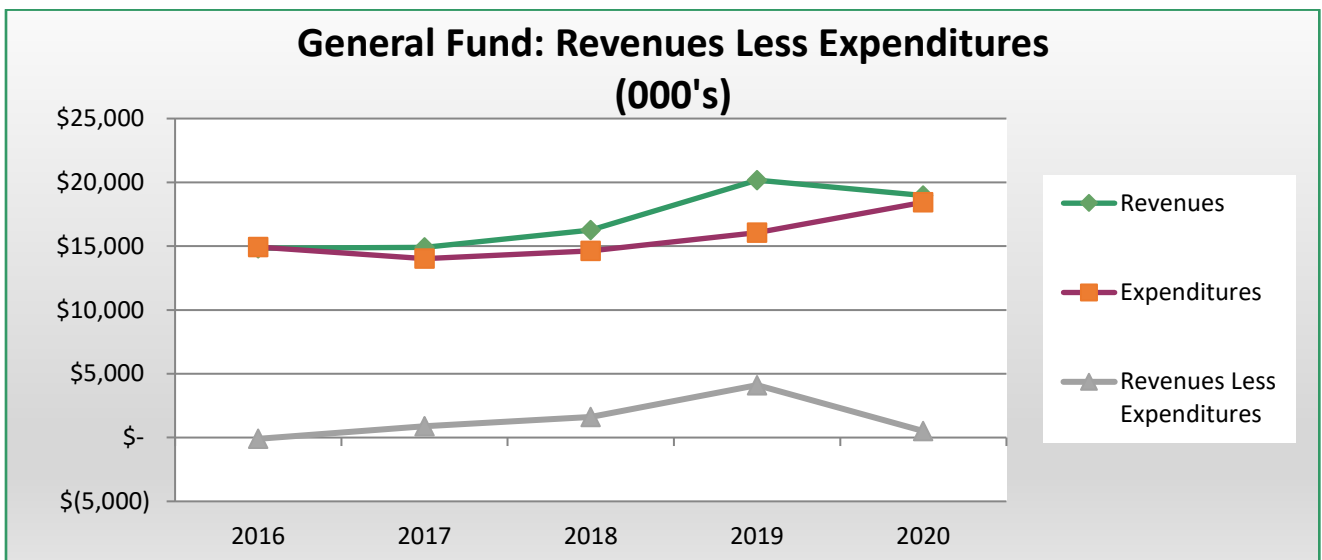
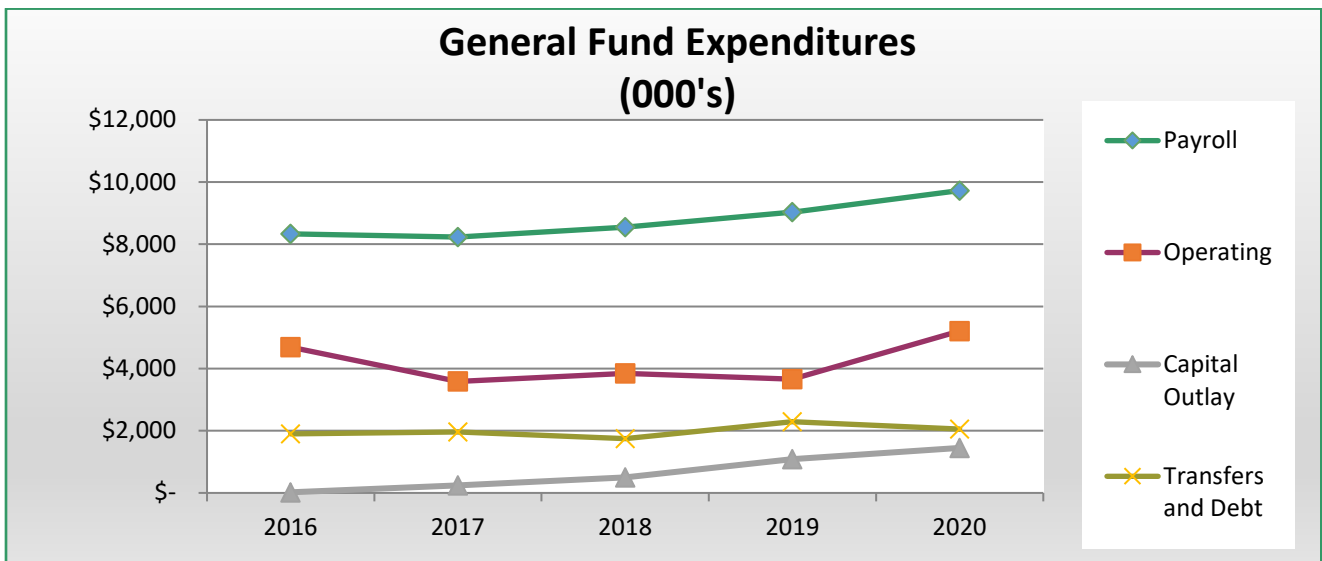
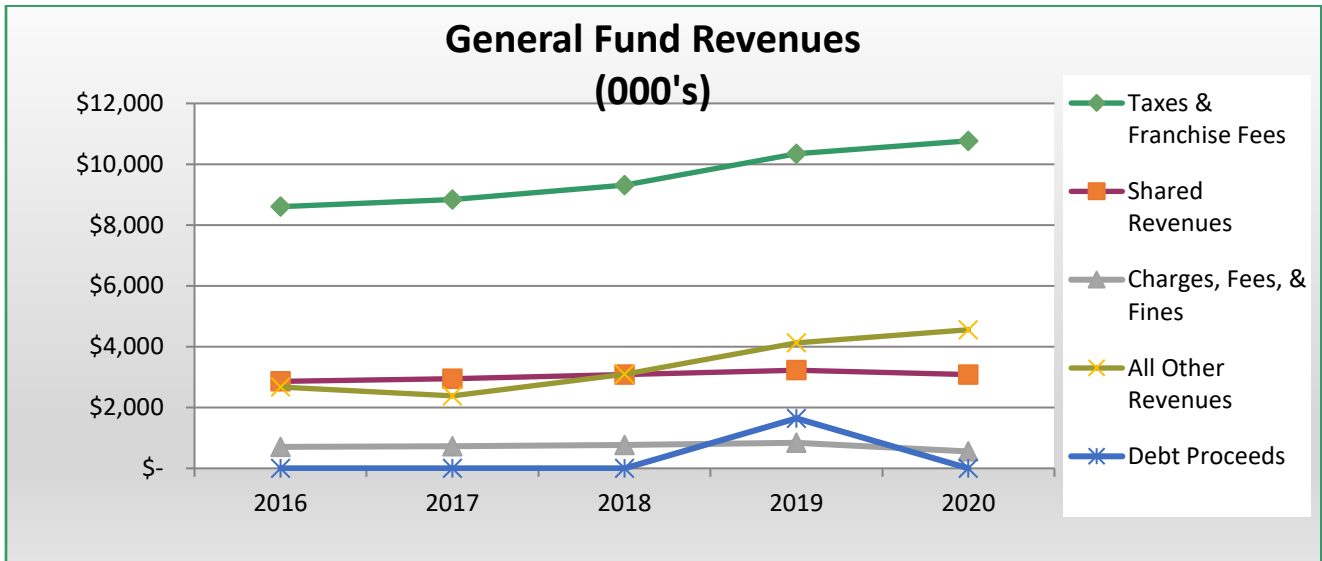
Percentage Changes From Previous Year

Revenues	2016	2017	2018	2019	2020
Ad Valorem Taxes	-40.19%	5.35%	6.07%	16.67%	6.28%
Utility Service Taxes	-5.33%	0.16%	2.70%	6.36%	5.24%
Utility Franchise Fees	-5.43%	2.28%	8.59%	8.01%	-1.68%
1/2 Cent Sales Tax & State Revenue Sharing	3.55%	3.22%	4.47%	4.60%	-4.56%
Charges for Services	-86.68%	48.70%	4.37%	7.53%	-51.36%
Licenses & Permit Fees	27.57%	-12.58%	11.81%	-1.32%	-21.74%
Fines & Forfeitures	-36.44%	-5.44%	1.77%	23.48%	-30.99%
Grant Revenue	-56.47%	41.89%	34.29%	692.20%	-59.18%
Miscellaneous Revenues	-24.74%	19.29%	96.81%	-49.65%	-7.13%
Sub total	-23.19%	3.58%	8.55%	12.58%	-4.36%
Debt Proceeds	0.00%	0.00%	0.00%	0.00%	0.00%
Interest	-26.25%	-27.12%	2.33%	377.27%	-10.48%
Transfers In	18.74%	-17.35%	13.92%	15.35%	48.73%
Total Revenues	-23.21%	0.39%	9.18%	24.02%	-6.01%

Expenditures	2016	2017	2018	2019	2020
Total Personnel	-28.77%	-1.25%	3.81%	5.66%	7.73%
Total Operating	-6.09%	-23.52%	7.19%	-4.84%	42.37%
Total Capital Outlay	-92.31%	1130.00%	104.88%	115.48%	33.33%
Principal Retirement on Debt	53.97%	14.29%	-43.40%	18.00%	-1.21%
Interest on Debt	-29.82%	-35.00%	-30.77%	266.67%	-60.61%
Transfers Out	-32.12%	-2.82%	16.01%	33.01%	-11.47%
Total Expenditures	-21.87%	-6.14%	4.41%	9.73%	14.78%

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)

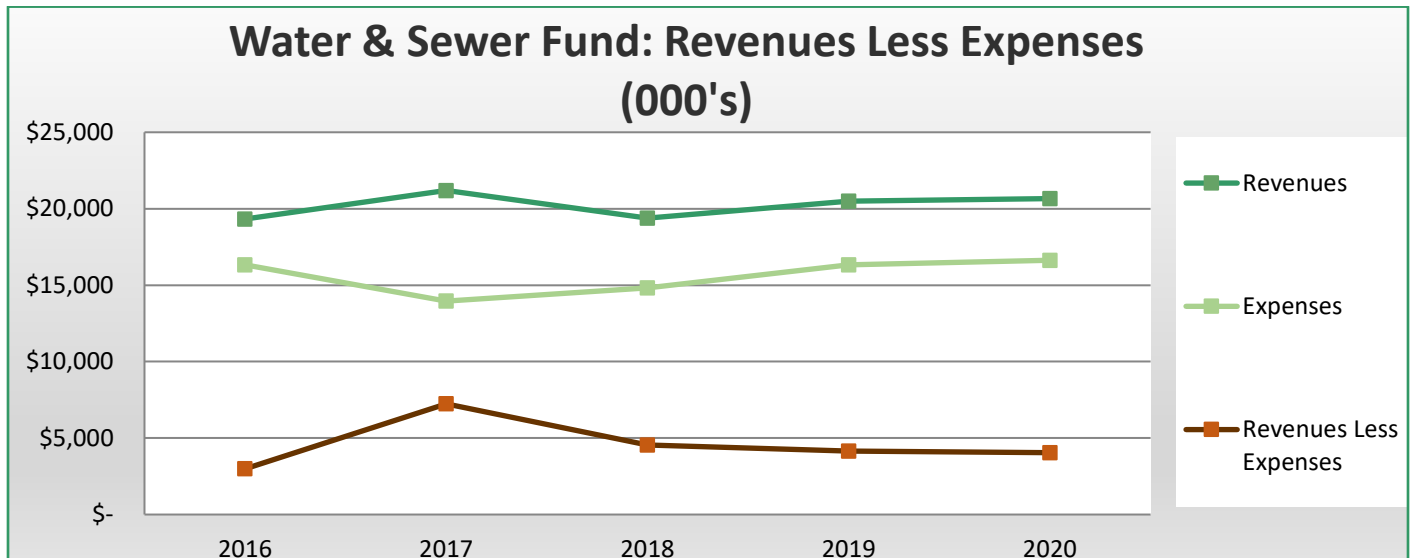
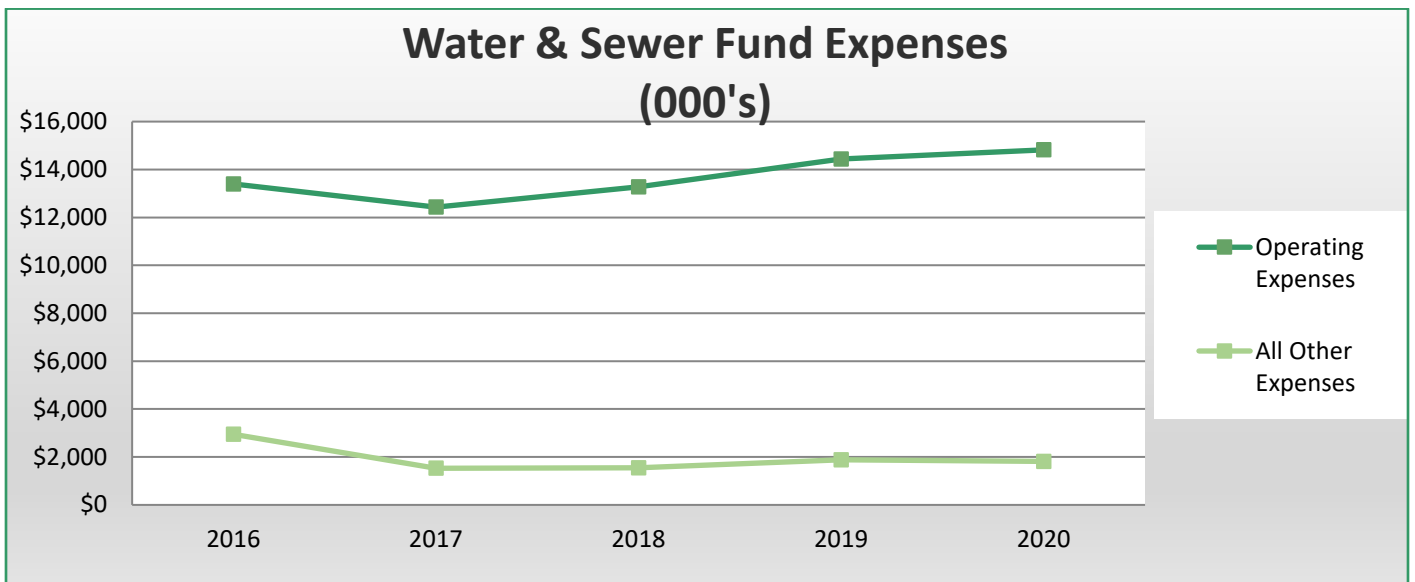
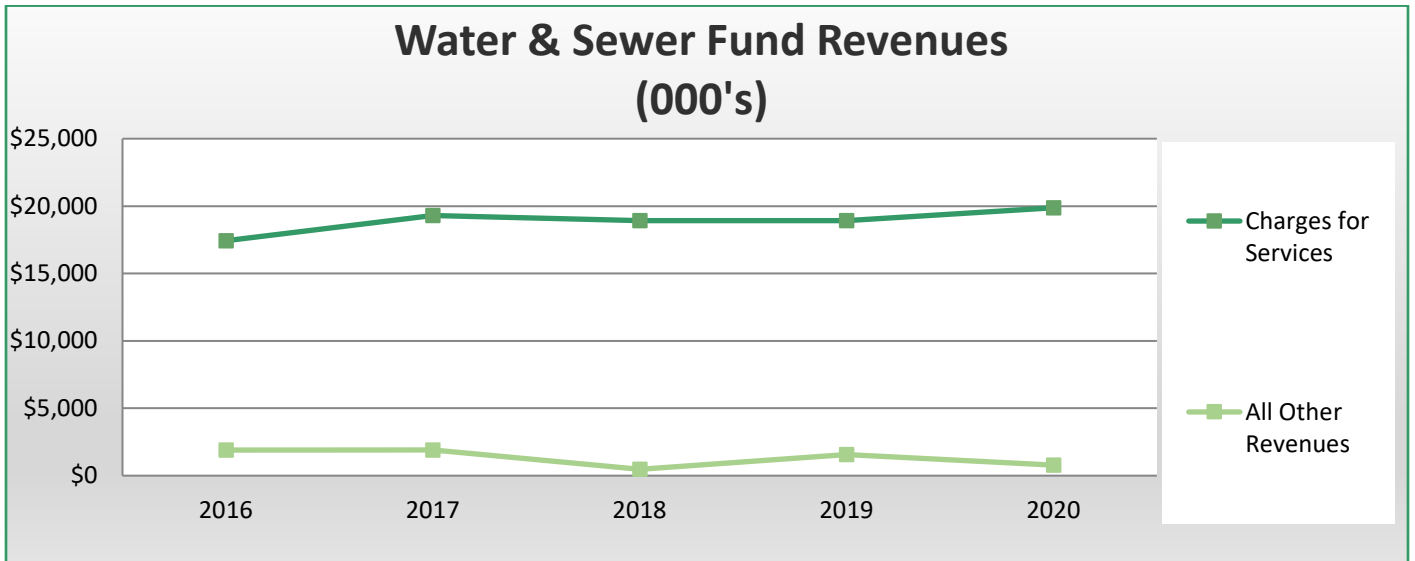
Operating Revenues	2016	2017	2018	2019	2020
Charges for Services	17,431	19,289	18,910	18,925	19,875
Other Operating Income	190	130	146	153	134
Total Operating Revenues	17,621	19,419	19,056	19,078	20,009

Operating Expenses	2016	2017	2018	2019	2020
Administration and Operations	3,833	4,138	4,158	4,288	4,431
Water Distribution and Wastewater Collection	2,130	1,235	1,399	1,629	1,612
Wastewater Treatment and Disposal	3,107	2,663	3,753	3,681	4,128
Drinking Water Production	1,488	1,468	1,092	1,103	1,318
Depreciation and Amortization	2,833	2,925	2,873	3,743	3,331
Total Operating Expenses	13,391	12,429	13,275	14,444	14,820
Total Operating Income	4,230	6,990	5,781	4,634	5,189

	2016	2017	2018	2019	2020
Total Operating Income	4,230	6,990	5,781	4,634	5,189
Interest Income	120	128	127	711	636
Interest Expense (Loss)	(186)	(157)	(142)	(153)	(304)
Grants	-	21	2	324	79
G/L on Sale of Assets (Loss)	(92)	27	6	15	(182)
Transfers In	-	-	119	-	-
Operating Transfers Out (Loss)	(2,669)	(1,399)	(1,415)	(1,731)	(1,506)
Net Income (Loss)	1,403	5,610	4,478	3,800	3,912
Contributed Capital	1,586	1,627	78	359	126
Net Addition To Retained Earnings	2,989	7,237	4,556	4,159	4,038

Selected Percentage Changes From Previous Year	2016	2017	2018	2019	2020
Total Operating Revenues	9.16%	10.20%	-1.87%	0.12%	4.88%
Total Operating Expenses	12.52%	-7.18%	6.81%	8.81%	2.60%
Operating Income	-0.28%	65.25%	-17.30%	-19.84%	11.98%
Net Income	-36.17%	299.86%	-20.18%	-15.14%	2.95%

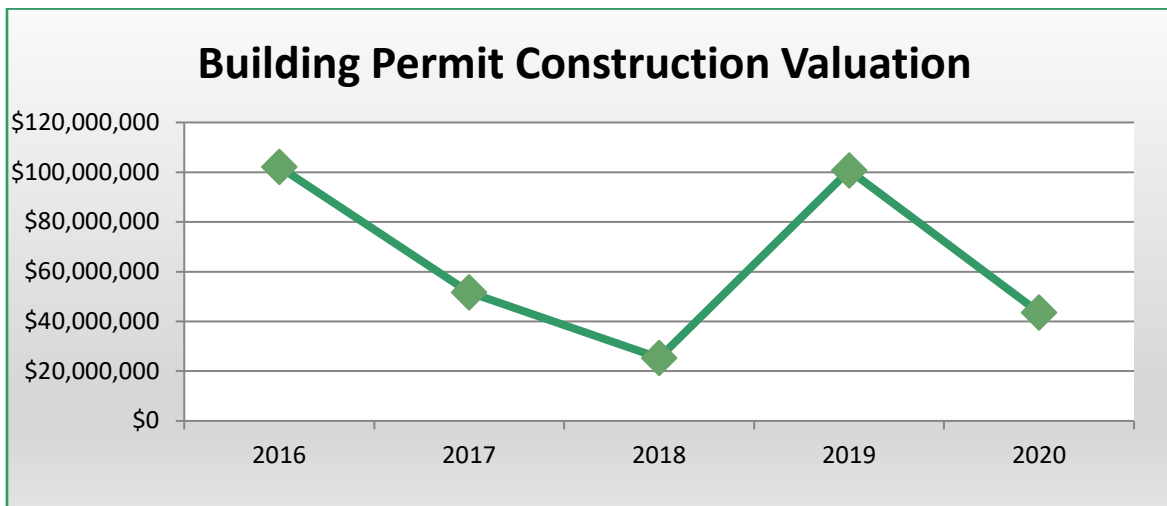
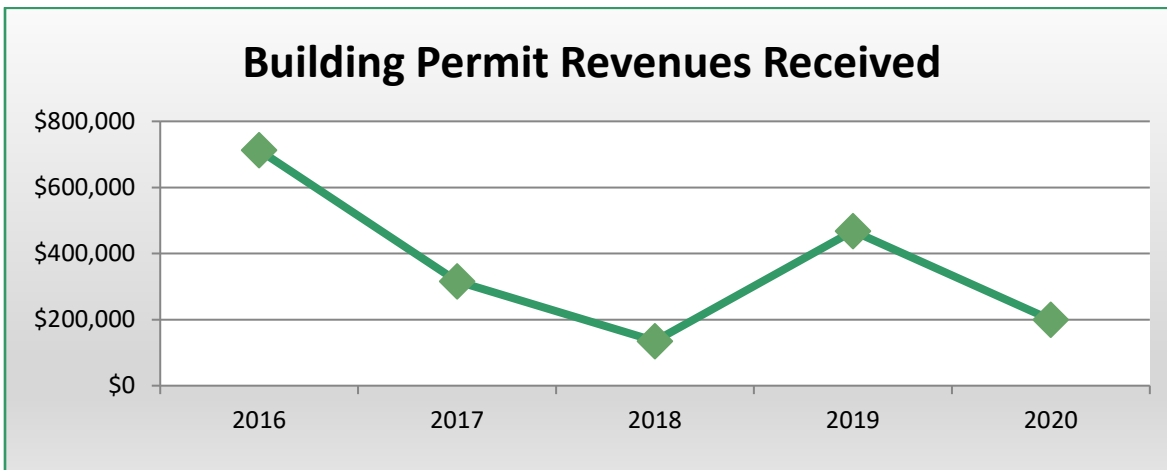
WATER & SEWER FIVE YEAR TRENDS



STATISTICAL ANALYSIS

BUILDING PERMIT ACTIVITY

BUILDING	2016	2017	2018	2019	2020
Permits Issued	1,792	2,297	2,550	2,985	2,593
Permit Revenues Received	\$712,534	\$315,484	\$135,038	\$468,005	\$199,682
Inspections	3,092	8,261	4,672	5,566	5,644
Construction Valuation*	\$102,169,738	\$51,714,443	\$25,342,861	\$100,740,805	\$43,544,800

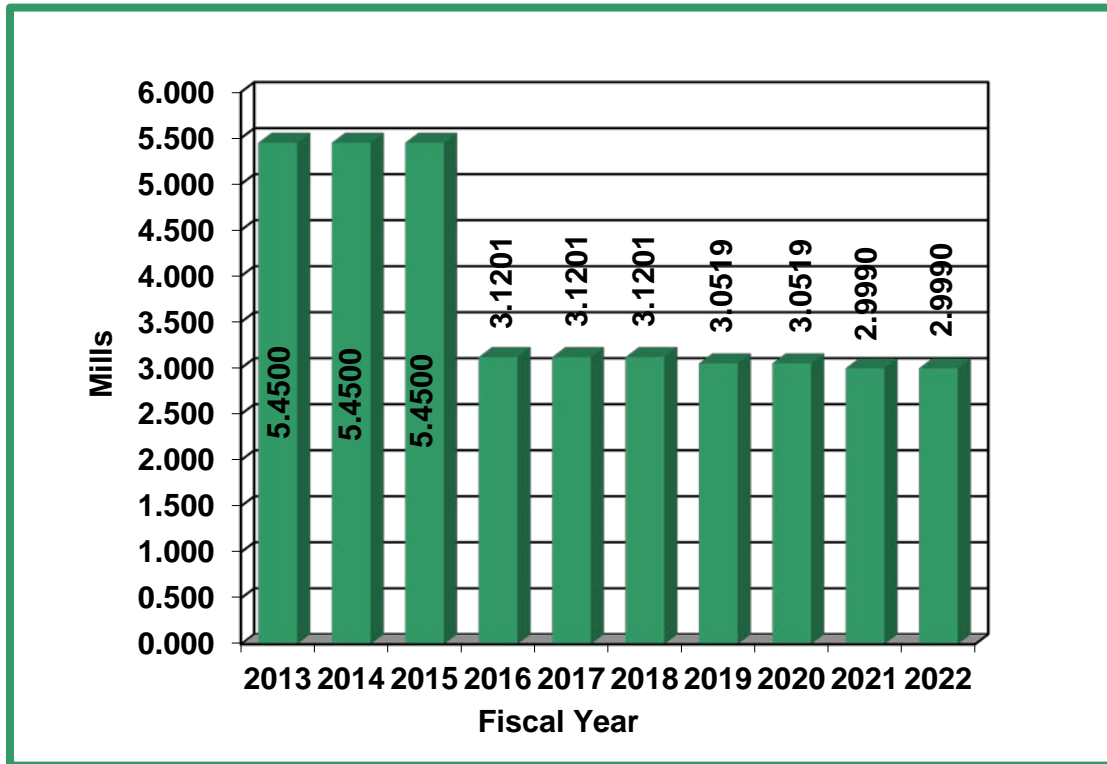


*Obtained from building permit application valuation.

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.

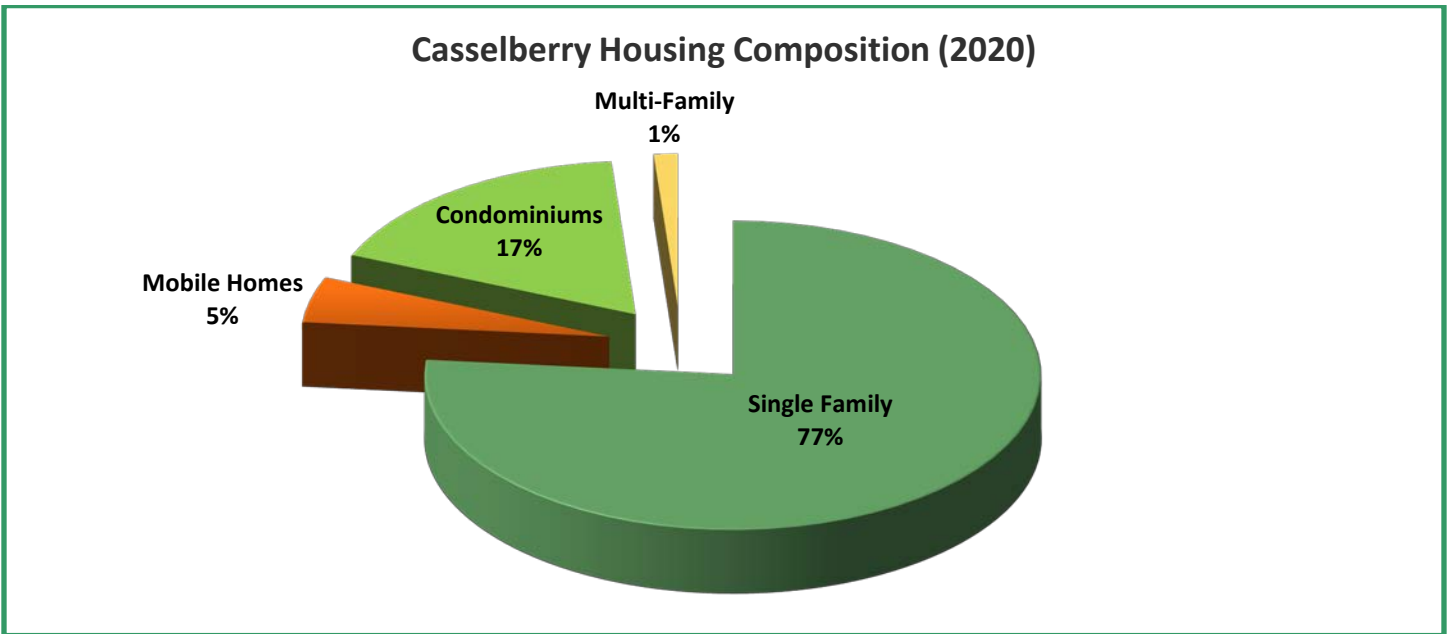
DEPARTMENTAL PERSONNEL COUNTS BY YEAR

Fiscal Year 2018 - Fiscal Year 2022

	FY 2018 FT	FY 2018 PT	FY 2019 FT	FY 2019 PT	FY 2020 FT	FY 2020 FT	FY 2021 FT	FY 2021 FT	FY 2022 FT	FY 2022 FT
ADMINISTRATION DEPARTMENT										
City Commission	0	5	0	5	0	5	0	5	0	5
City Manager/City Clerk	4	0	5	0	6	0	5	0	5	0
Human Resources/Risk Management	3	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE SERVICES DEPT.										
Human Resources/Risk Management	0	0	4	0	4	0	4	0	4	0
Procurement and Contract Management	0	0	3	0	3	0	3	0	3	0
Information Technology	0	0	3	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	5	1	5	1	5	1	5	1	5	1
Building Safety	1	0	2	0	2	0	3	0	3	0
FINANCE DEPARTMENT										
Accounting	5	1	6	0	6	0	6	0	7	0
Procurement	2	0	0	0	0	0	0	0	0	0
Information Technology	3	0	0	0	0	0	0	0	0	0
Office of Management and Budget	1	0	1	0	1	0	1	0	1	0
Customer Service	5	0	5	0	5	0	5	0	5	0
Inventory Control	1	0	0	0	0	0	0	0	0	0
Meter Service	3	0	3	0	3	0	3	0	4	0
POLICE DEPARTMENT										
Police	65	0	68	0	70	0	70	0	70	0
PUBLIC WORKS DEPARTMENT										
Parks Maintenance	9	1	10	1	10	1	10	1	10	1
Recreation	7	0	7	0	7	0	7	0	7	0
Engineering	3	0	3	0	3	0	4	0	4	0
Streets Maintenance	13	0	13	0	13	0	13	0	13	0
Fleet Maintenance	2	0	3	0	3	0	3	0	3	0
City Facilities	3	0	3	0	4	0	4	0	4	0
Stormwater	8	0	9	0	9	0	9	0	9	0
Administration	6	0	6	0	6	0	6	0	6	0
Distribution & Collection	14	0	14	0	16	0	16	0	16	0
Lift Station	5	0	5	0	5	0	5	0	5	0
Water Reclamation	8	0	7	0	7	0	7	0	7	0
Water Production	7	0	8	0	8	0	8	0	8	0
Inventory Control	0	0	1	0	1	0	1	0	1	0
TOTAL PERSONNEL	190	8	201	7	207	7	208	7	210	7

Housing – Household Composition 2020

City	Single Family	Mobile Homes	Condominiums	Multi-Family
Altamonte Springs	6,616	0	6,876	86
Casselberry	6,766	424	1,542	112
Lake Mary	5,104	314	63	42
Longwood	4,751	8	0	233
Oviedo	12,077	2	0	108
Sanford	14,479	8	1,138	340
Winter Springs	12,244	0	537	85





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CAPITAL IMPROVEMENT PROGRAM

CAPITAL IMPROVEMENT PROGRAM

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

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

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

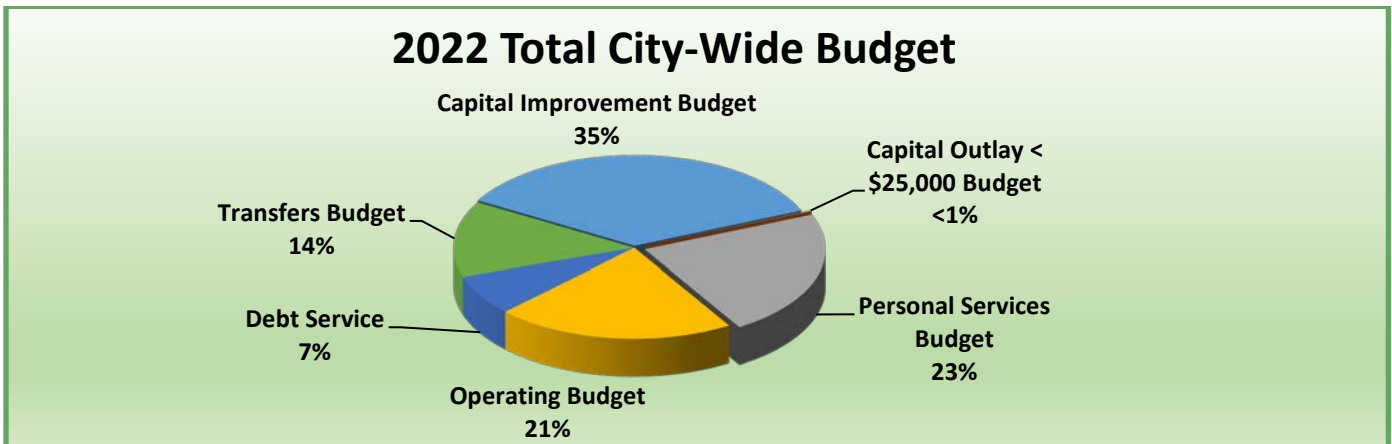
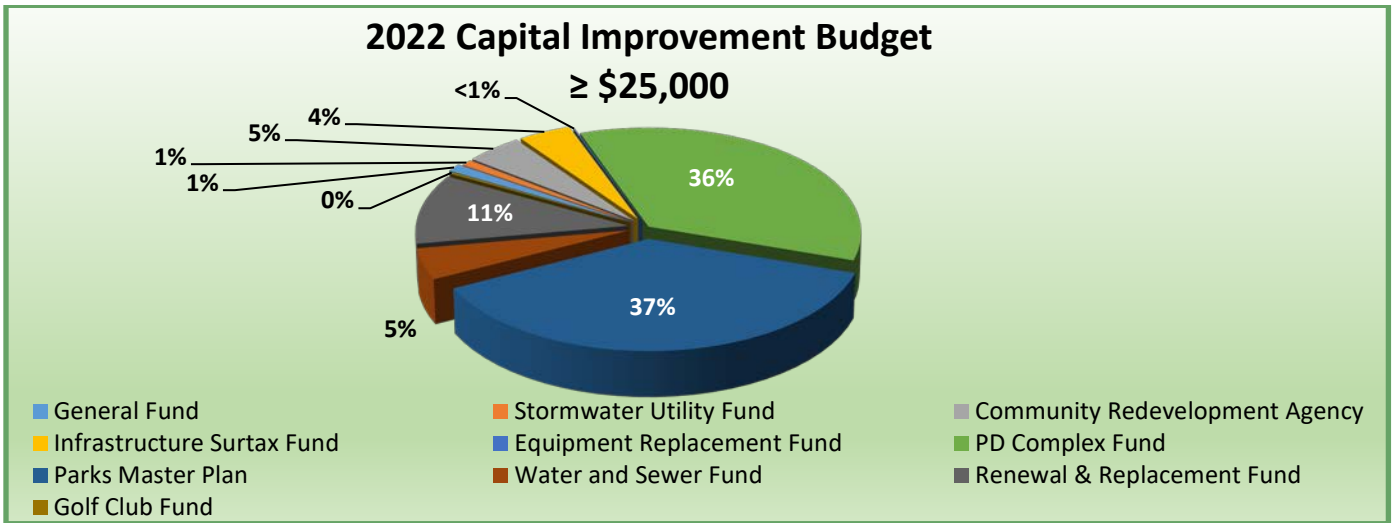
The program is reviewed to balance available funding with the cost of proposed projects. If funding is found to be inadequate, then projects will be revised to reduce costs, delayed or cancelled.

The following pages provide a listing of approved capital projects for FY 2022, segregated by funds. In total, the approved Capital Improvement Program for FY 2022 is in the amount of \$28,136,175.

OVERVIEW

Capital improvements appropriated for fiscal year 2022 for all funds are \$28,136,175. This is 35.43% of the total budget for fiscal year 2022.

	2022	Of Capital Budget	Of Total Budget
General Fund	340,104	1.22%	0.42%
Stormwater Utility Fund	261,705	0.93%	0.33%
Community Redevelopment Agency	1,300,000	4.62%	1.64%
Infrastructure Surtax Fund	1,200,000	4.26%	1.51%
Equipment Replacement Fund	31,041	0.11%	0.04%
PD Complex Fund	10,000,000	35.54%	12.59%
Parks Master Plan	10,476,018	37.23%	13.19%
Water and Sewer Fund	1,344,366	4.78%	1.69%
Renewal & Replacement Fund	3,024,043	10.75%	3.81%
Golf Club Fund	\$ 79,297	0.28%	0.10%
Total Capital Projects & Equipment	\$ 28,056,574	99.72%	35.33%
Routine Capital Outlay < \$25,000	79,601	0.28%	0.10%
	\$ 28,136,175	100.00%	35.43%
Personal Services Budget	17,852,050		
Operating Budget	16,974,806		
Debt Service	5,720,457		
Transfers Budget	10,735,048		
Total City-wide Budget	\$ 79,418,536		

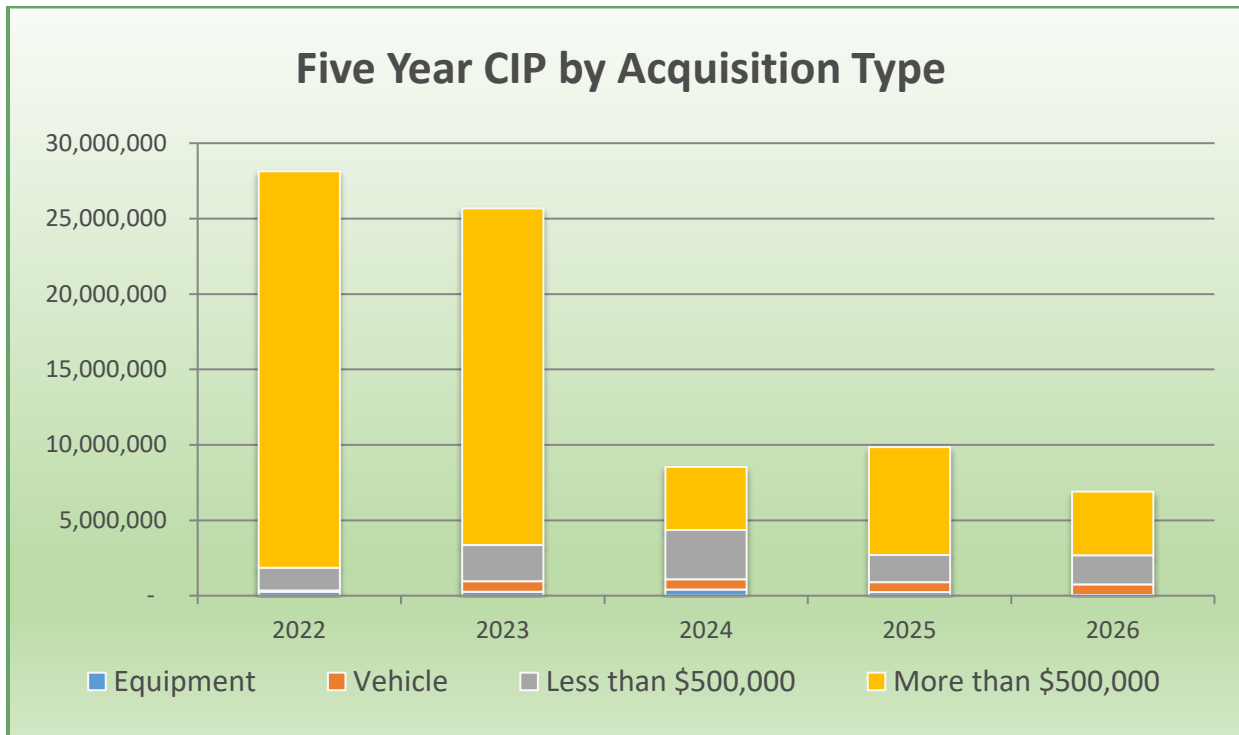


ACQUISITION TYPE

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

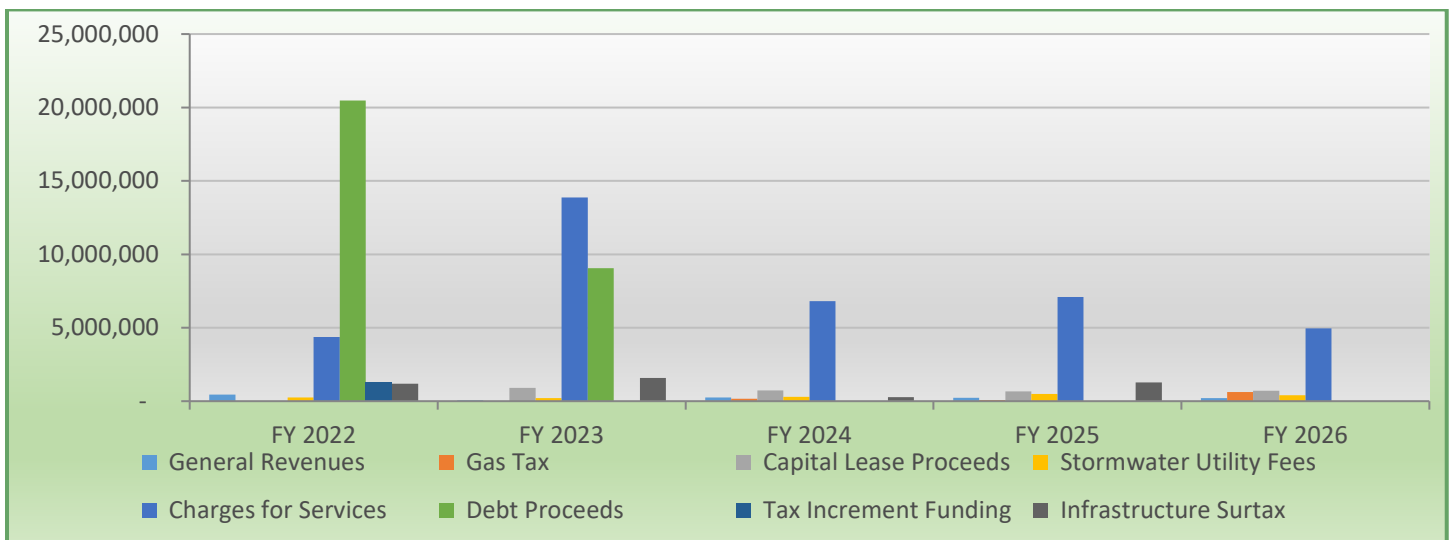
- Equipment - Office equipment, tractors, generators, HVAC equipment
- Vehicles - Automobiles, pick-up trucks and heavy duty trucks
- Capital Improvements less than \$500,000 - Land Acquisition, construction
- Capital Improvements more than \$500,000 - Land Acquisition, construction

<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>
2021-2022	262,475	72,585	1,509,147	26,291,968	28,136,175
2022-2023	253,000	700,375	2,410,696	22,305,514	25,669,585
2023-2024	402,819	676,694	3,275,651	4,169,124	8,524,288
2024-2025	233,541	668,528	1,793,006	7,146,801	9,841,876
2025-2026	53,000	701,954	1,920,042	4,216,026	6,891,022
	<u>\$1,204,835</u>	<u>\$2,820,136</u>	<u>\$10,908,542</u>	<u>\$64,129,434</u>	<u>\$79,062,947</u>



CAPITAL IMPROVEMENT PROJECTS BY FUNDING SOURCE

	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>Total for Five Years</u>
General Fund						
General Revenues	\$ 340,104	\$ 49,000	\$ 244,000	\$ 228,270	\$ 200,000	\$ 1,061,374
	<u>\$ 340,104</u>	<u>\$ 49,000</u>	<u>\$ 244,000</u>	<u>\$ 228,270</u>	<u>\$ 200,000</u>	<u>\$ 1,061,374</u>
Community Redev. Agency						
Tax Increment Financing	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000
	<u>\$ 1,300,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,300,000</u>
Equipment Replacement Fund						
Capital Lease Proceeds	\$ -	\$ 846,375	\$ 736,694	\$ 668,528	\$ 701,954	\$ 2,953,551
General Revenues	\$ 31,041	\$ -	\$ -	\$ -	\$ -	\$ 31,041
	<u>\$ 31,041</u>	<u>\$ 846,375</u>	<u>\$ 736,694</u>	<u>\$ 668,528</u>	<u>\$ 701,954</u>	<u>\$ 2,984,592</u>
Stormwater Fund						
Stormwater Utility Fees	\$ 261,705	\$ 200,000	\$ 300,000	\$ 500,000	\$ 400,000	\$ 1,661,705
	<u>\$ 261,705</u>	<u>\$ 200,000</u>	<u>\$ 300,000</u>	<u>\$ 500,000</u>	<u>\$ 400,000</u>	<u>\$ 1,661,705</u>
Local Option Gas Tax Fund						
Gas Tax	\$ -	\$ -	\$ 161,100	\$ 75,500	\$ 622,500	\$ 859,100
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 161,100</u>	<u>\$ 75,500</u>	<u>\$ 622,500</u>	<u>\$ 859,100</u>
Capital Improvement Fund						
Charges for Services	\$ -	\$ -	\$ 200,000	\$ 1,000,000	\$ -	\$ 1,200,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ 1,200,000</u>
Water and Sewer Fund						
Capital Lease Proceeds	\$ -	\$ 54,000	\$ -	\$ -	\$ -	\$ 54,000
Charges for Services	\$ 1,344,366	\$ 849,000	\$ -	\$ 297,150	\$ -	\$ 2,490,516
	<u>\$ 1,344,366</u>	<u>\$ 903,000</u>	<u>\$ -</u>	<u>\$ 297,150</u>	<u>\$ -</u>	<u>\$ 2,544,516</u>
Renewal/Replacement Fund						
Charges for Services	\$ 3,024,043	\$ 13,023,604	\$ 6,609,461	\$ 5,803,202	\$ 4,966,568	\$ 33,426,878
	<u>\$ 3,024,043</u>	<u>\$ 13,023,604</u>	<u>\$ 6,609,461</u>	<u>\$ 5,803,202</u>	<u>\$ 4,966,568</u>	<u>\$ 33,426,878</u>
Infrastructure Surtax Fund						
Infrastructure Surtax	\$ 1,200,000	\$ 1,589,514	\$ 273,033	\$ 1,269,226	\$ -	\$ 4,331,773
	<u>\$ 1,200,000</u>	<u>\$ 1,589,514</u>	<u>\$ 273,033</u>	<u>\$ 1,269,226</u>	<u>\$ -</u>	<u>\$ 4,331,773</u>
Parks Master Plan Fund						
Debt Proceeds	\$ 10,476,018	\$ 9,058,092	\$ -	\$ -	\$ -	\$ 19,534,111
	<u>\$ 10,476,018</u>	<u>\$ 9,058,092</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,534,111</u>
PD Complex Construction						
Debt Proceeds	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
	<u>\$ 10,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000,000</u>
Golf Club Fund						
General Revenues	\$ 79,297	\$ -	\$ -	\$ -	\$ -	\$ 79,297
	<u>\$ 79,297</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,297</u>
Total Revenue from All Sources	\$ 28,056,574	\$ 25,669,585	\$ 8,524,288	\$ 9,841,876	\$ 6,891,022	\$ 78,983,346



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 2022	FY 2023	FY 2024	FY 2025	FY 2026
GENERAL GOVERNMENT										
CITY FACILITIES										
Various ADA Transition Plan Improvements - City Hall	(AN)	General Government	General Fund	General Revenues	169,770	48,500	49,000	44,000	28,270	
Re-roof City Hall	R	General Government	General Fund	General Revenues	151,604	151,604				
Air Handler Replacement - City Hall	R	General Government	General Fund	General Revenues	100,000	100,000				
TOTAL GENERAL GOVERNMENT					\$ 421,374	\$ 300,104	\$ 49,000	\$ 44,000	\$ 28,270	\$ -
PUBLIC SAFETY										
POLICE										
Vehicle Replacement	R	Public Safety	Equipment Replacement Fund	Capital Lease Proceeds	2,613,551		606,375	636,694	668,528	701,954
New Police Station	AN	Public Safety	PD Complex Construction	Debt Proceeds	10,000,000	10,000,000				
TOTAL PUBLIC SAFETY					\$ 12,613,551	\$ 10,000,000	606,375	636,694	668,528	\$ 701,954
COMPREHENSIVE PLANNING										
COMMUNITY DEVELOPMENT PLANNING										
Land Acquisition	AN	Comprehensive Planning	Community Redevelopment Agency	Tax Increment Financing	1,300,000	1,300,000				
TOTAL COMPREHENSIVE PLANNING					\$ 1,300,000	\$ 1,300,000	-	-	-	\$ -
CULTURE/RECREATION										
PUBLIC WORKS										
PARKS MAINTENANCE										
"Wheel Park" - Phase 1	AN	Culture/Recreation	Parks Master Plan Fund	Debt Proceeds	3,474,078	3,474,078				
"Wheel Park" - Phase 2	AN	Culture/Recreation	Parks Master Plan Fund	Debt Proceeds	4,925,800	4,925,800				
Wirz Park Improvements	R	Culture/Recreation	Parks Master Plan Fund	Debt Proceeds	5,005,793		5,005,793			
Dew Drop Park Improvements	R	Culture/Recreation	Parks Master Plan Fund	Debt Proceeds	2,105,039		2,105,039			
Lake Concord Park - Art House Expansion	R	Culture/Recreation	Parks Master Plan Fund	Debt Proceeds	2,076,140	2,076,140				
Sunnytown Park Improvements	R	Culture/Recreation	Parks Master Plan Fund	Debt Proceeds	1,947,260		1,947,260			
Lake Hodge Park Tennis Court Demolition/Reconstruction	R	Culture/Recreation	General Fund	General Revenues	40,000	40,000				
Various Park Improvements	R	Culture/Recreation	General Fund	General Revenues	600,000			200,000	200,000	200,000
Pickup Truck	R	Culture/Recreation	Equipment Replacement Fund	Capital Lease Proceeds	40,000			40,000		
Kubota 4WF Tractor w/ Bucket and Forks	R	Culture/Recreation	Golf Club Fund	General Revenues	34,890	34,890				
Toro Workman Spray Rig	AN	Culture/Recreation	Golf Club Fund	General Revenues	44,407	44,407				
TOTAL CULTURE/RECREATION					\$ 20,293,408	\$ 10,595,315	\$ 9,058,092	\$ 240,000	\$ 200,000	\$ 200,000
PHYSICAL ENVIRONMENT										
PUBLIC WORKS										
STORMWATER										
Lake Jesup Basin Nitrogen Removal Projects	AN	Environment	Stormwater Utility Fund	Stormwater Utility Fees	300,000			300,000		
Erosion Control and Miscellaneous Stormwater Projects	R	Environment	Stormwater Utility Fund	Stormwater Utility Fees	600,000		200,000			400,000
Boat Launch (South Lake Triplet)	AN	Environment	Stormwater Utility Fund	Stormwater Utility Fees	160,000	160,000				
Boat Launch (Secret Lake)	R	Environment	Stormwater Utility Fund	Stormwater Utility Fees	35,000	35,000				
Boat Launch (Middle Lake Triplet)	R	Environment	Stormwater Utility Fund	Stormwater Utility Fees	35,000	35,000				
4X4 Pickup Truck	R	Environment	Stormwater Utility Fund	Stormwater Utility Fees	31,705	31,705				
General BMPs (Best Management Practices) Projects	AN	Environment	Stormwater Utility Fund	Stormwater Utility Fees	500,000				500,000	
TOTAL PHYSICAL ENVIRONMENT					\$ 1,661,705	\$ 261,705	\$ 200,000	\$ 300,000	\$ 500,000	\$ 400,000
SEWER/WASTEWATER SERVICES										
PUBLIC WORKS										
LIFT STATIONS										
Lift Station Pump Replacement	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	100,000		25,000	25,000	25,000	25,000
Replacement Control Panels	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	112,000		28,000	28,000	28,000	28,000
Lift Station #77 Quintuplet Renovation	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	577,691		85,000	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	335,000					335,000
WATER RECLAMATION										
Intangible/Iron Bridge	(AN)	Sewer Services	Water & Sewer Fund	Charges for Services	2,462,100	1,315,950	849,000		297,150	
WRF Improvements Phase 2	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	1,465,471		350,000	1,115,471		
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	
Reject and Wet Weather Pond Re-lining	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	250,000					250,000
TOTAL SEWER/WASTEWATER SERVICES					\$ 6,011,432	\$ 1,315,950	\$ 1,337,000	\$ 1,950,981	\$ 769,501	\$ 638,000

DEPARTMENT/DIVISION	Add New/Replace	Activity	Source of Funding	Nature of Funding	Total Project Cost	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
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	150,000			150,000		
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		
Sunset Drive Livable Street Improvements	R	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	400,000	400,000				
Lake Kathryn Complete Streets Improvements	R	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	800,000	800,000				
Central Casselberry Connectivity Improvements	R	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	600,000		300,000		300,000	
LOCAL OPTION GAS TAX FUND										
Various ADA Transition Plan Improvements	R	Transportation	Local Option Gas Tax Fund	Gas Tax	359,100			161,100	75,500	122,500
Winter Park Drive Complete Street Improvements	R	Transportation	Local Option Gas Tax Fund	Gas Tax	500,000					500,000
STREETS MAINTENANCE										
Bucket Truck	R	Transportation	Equipment Replacement Fund	Capital Lease Proceeds	200,000		200,000			
Asphalt Roller	R	Transportation	Equipment Replacement Fund	General Revenues	31,041	31,041				
Pickup Truck	R	Transportation	Equipment Replacement Fund	Capital Lease Proceeds	40,000		40,000			
Flatbed Dump Truck	R	Transportation	Equipment Replacement Fund	Capital Lease Proceeds	60,000			60,000		
TOTAL TRANSPORTATION					\$ 5,521,914	\$ 1,231,041	\$ 1,829,514	\$ 494,133	\$ 1,344,726	\$ 622,500
WATER-SEWER COMBINED SERVICES										
PUBLIC WORKS										
DISTRIBUTION & COLLECTION										
Various Gravity Sewer Lining	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	2,950,000	300,000	400,000	750,000	750,000	750,000
Sausalito FM Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,396,000		1,396,000			
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	200,000					200,000
Eastbrook Phase 1 Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	4,900,000	2,400,000	2,500,000			
English Estates Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	4,900,000		4,900,000			
Northgate Phase 2 Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,323,604	200,000	1,123,604			
Windward Square Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	966,000		966,000			
Winter Woods Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,853,653		300,000	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 Phase 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 Phase 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	Water and Sewer Fund	Capital Lease Proceeds	54,000		54,000			
1/2 ton 4x4 Pick Up Truck	R	Water-Sewer Combined Services	Water and Sewer Fund	Charges for Services	28,416	28,416				
Seminola WM Looping (on US 17-92 from Seminola to Laurel)	AN	Water-Sewer Combined Services	Capital Improvement Fund	Charges for Services	1,200,000			200,000	1,000,000	
TOTAL WATER-SEWER COMBINED SERVICES					\$ 28,318,001	\$ 2,928,416	\$ 11,639,604	\$ 3,490,562	\$ 6,130,851	\$ 4,128,568
WATER UTILITY SERVICES										
PUBLIC WORKS										
WATER PRODUCTION										
South Water Treatment Plant #1 Well Deepening	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	124,043	124,043				
South WTP Ground Storage Tank Rehab	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	250,000		250,000			
Howell Park WTP Ground Storage Tank #1 Replacement	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	1,250,000		500,000	750,000		
Various Well Rehab	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	800,000		200,000	200,000	200,000	200,000
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					\$ 2,841,961	\$ 124,043	\$ 950,000	\$ 1,367,918	\$ 200,000	\$ 200,000
TOTAL FIVE YEAR CAPITAL PROJECTS AND EQUIPMENT PURCHASES										
					\$ 78,983,346	\$ 28,056,574	\$ 25,669,585	\$ 8,524,288	\$ 9,841,876	\$ 6,891,022

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

ROUTINE CAPITAL OUTLAY < \$25,000

DEPARTMENT/DIVISION	Add. New/ Replc	Activity	Source of Funding	Total Project Cost
GENERAL GOVERNMENT				
PUBLIC WORKS				
CITY FACILITIES				
Replace AC at 120 Quail Pond Circle	R	General Government	General Fund	8,000
TOTAL GENERAL GOVERNMENT				\$ 8,000
CULTURE/RECREATION				
PUBLIC WORKS				
PARKS MAINTENANCE				
Golf Cart w/ Range Ball Picker (Driving Range)	R	Culture/Recreation	Golf Club Fund	12,464
John Deere TX Utility Carts (3)	R	Culture/Recreation	Golf Club Fund	24,902
John Deere TE Utility Cart	R	Culture/Recreation	Golf Club Fund	11,235
RECREATION				
Recreation Center Ballroom Mirror	R	Culture/Recreation	General Fund	8,000
TOTAL CULTURE/RECREATION				\$ 56,601
SEWER/WASTEWATER SERVICES				
PUBLIC WORKS				
LIFT STATIONS				
Lift Station Pump Replacement	R	Sewer Services	Renewal and Replacement Fund	15,000
TOTAL SEWER/WASTEWATER SERVICES				\$ 15,000
TOTAL FIVE YEAR CIP				\$ 79,601

Routine Capital Outlay < \$25,000	\$ 79,601
Capital Projects and Equipment Purchases	28,056,574
Total Capital	\$ 28,136,175



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5-YEAR CAPITAL PROJECTS AND OPERATING BUDGET

DEPARTMENT/DIVISION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	ANNUAL OPERATING IMPACT
PUBLIC SAFETY						
POLICE						
Vehicle Replacement - Fuel & Maintenance	21,000	22,050	23,153	24,310	25,526	116,038
New Police Station		20,000	20,600	21,218	22,279	84,097
TOTAL PUBLIC SAFETY	\$21,000	\$42,050	\$43,753	\$45,528	\$47,805	\$200,135
CULTURE/RECREATION						
PUBLIC WORKS						
PARKS MAINTENANCE						
Secret Lake Park Improvements	35,579	106,737	108,872	111,049	113,270	475,507
Lake Concord Park - Art House Expansion		60,444	61,653	62,886	64,144	249,126
Various Park Improvements			4,000	8,120	12,364	24,484
Wheel Park - Phase 1		57,984	59,144	60,327	61,533	238,987
Wheel Park - Phase 2		57,984	59,144	60,327	61,533	238,987
Wirz Park			250,761	255,776	260,892	767,429
Dew Drop Park			62,644	63,897	65,175	191,716
Sunnytown Park			54,244	55,329	56,435	166,008
Pickup Truck			800	816	832	2,448
Kubota 4WF Tractor w/ Bucket and Forks	700	714	728	743	758	3,643
Toro Workman Spray Rig	900	918	936	955	974	4,684
Golf Clubhouse & Maintenance Bldg. Roof	927	955	983	1,012	1,043	4,920
TOTAL CULTURE/RECREATION	\$38,106	\$285,736	\$663,909	\$681,237	\$698,953	\$2,367,940
PHYSICAL ENVIRONMENT						
ENGINEERING						
F150 4x4 - Fuel & Maintenance	2,431	2,553	2,674	2,754	2,837	13,249
STORMWATER						
Queens Mirror Nutrient Reduction Facility (QMNuRF) - Operations, Maintenance, Supplies		103,000	106,090	109,180	112,455	430,725
3/4-ton F250 - Fuel & Maintenance	2,431	2,553	2,674	2,754	2,837	13,249
Air Boat - Fuel & Maintenance	2,431	2,553	2,674	2,754	2,837	13,249
New Public Works Bldg.		20,600	21,218	21,836	22,491	86,145
Ford F250 - Fuel & Maintenance	2,431	2,553	2,674	2,754	2,837	13,249
Streetsweeper - Fuel & Maintenance	8,400	8,820	9,240	9,517	9,803	45,780
Lake Jesup Basin Nitrogen Removal Projects			6,000	6,180	6,365	18,545
Erosion Control and Miscellaneous Stormwater Projects			4,000	4,120	4,244	12,364
Boat Launch (South Lake Triplet)		3,200	3,264	3,329	3,396	13,189
Boat Launch (Secret Lake)		350	357	364	371	1,443
Boat Launch (Middle Lake Triplet)		350	357	364	371	1,443
Boat Launch (Lake Concord)		900	918	936	955	3,709
Pickup Truck	620	632	645	658	671	3,227
Storm Pipe Rehabilitation	8,000	8,240	8,487	8,742	9,004	42,473
General BMPs (Best Management Practices) Projects				10,000	10,300	20,300
TOTAL PHYSICAL ENVIRONMENT	\$26,744	\$156,303	\$171,272	\$186,244	\$191,775	\$732,337
TRANSPORTATION						
PUBLIC WORKS						
INFRASTRUCTURE SURTAX FUND						
Road Rehabilitation - Various Streets	62,647	64,526	66,405	68,397	70,449	332,424
Trails Rehabilitation	3,922	4,040	4,222	4,349	4,479	21,011
Crystal Bowl On-Street Parking		1,934	1,988	2,048	2,109	8,078
Lancelot Way On-Street Parking		896	921	949	977	3,743
SR 436 @ Casselton Traffic Signal Improvements	2,431	2,503	2,573	2,650	2,730	12,887
US 17-92 to Sunset Drive Pedestrian Connectivity Improvements			6,400	6,592	6,790	19,782
Quail Pond Circle Complete Street/Pedestrian Connectivity Improvements	5,871	6,047	6,229	6,416	6,608	31,171
Southcot Drive Bicycle/Pedestrian Improvements		5,534	5,700	5,871	6,047	23,152
Miscellaneous Small Transportation Projects			2,461	2,535	2,611	7,607
Sunset Drive Livable Street Improvements		23,000	23,460	23,929	24,408	94,797
Central Casselberry Connectivity Improvements					20,000	20,000
SR 436 @ Carmel Circle/Lake Howell Square (Walmart) Traffic Signal Improvements		2,503	2,578	2,655	2,735	10,471

DEPARTMENT/DIVISION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	ANNUAL OPERATING IMPACT
LOCAL OPTION GAS TAX FUND						
Various ADA Transition Plan Improvements			1,611	2,398	3,671	7,680
STREETS MAINTENANCE						
Hot Asphalt Trailer	1,040	1,071	1,102	1,135	1,169	5,517
3/4 ton Service Truck	2,431	2,553	2,674	2,754	2,837	13,249
Bucket Truck		4,800	4,896	4,994	5,094	19,784
Clam Truck	4,923	5,070	5,222	5,379	5,540	26,135
Asphalt Roller	620	632	645	658	671	3,227
Pickup Truck		800	816	832	849	3,297
Flatbed Dump Truck			1,200	1,224	1,248	3,672
TOTAL TRANSPORTATION	\$83,883	\$125,909	\$141,104	\$145,765	\$171,023	\$667,684
SEWER/WASTEWATER SERVICES						
PUBLIC WORKS						
LIFT STATIONS						
3/4-ton 4x4 Pickup Truck - Fuel & Maintenance	2,315	2,431	2,553			7,299
3/4-ton 4x4 Pickup Truck - Fuel & Maintenance	2,315	2,431	2,553			7,299
Seminola Master Lift Station Renovation - Operation & Maintenance	46,860	49,203	51,663	54,246	56,958	258,929
Lift Station #31 Bend in the Road Renovation - Operation & Maintenance	16,932	17,779	18,668	19,601	20,581	93,562
RENEWAL AND REPLACEMENT						
LIFT STATIONS						
Lift Station Pumps - Operation & Maintenance	2,981	3,130	3,287	3,451	3,624	16,473
WATER RECLAMATION						
2- Chlorine Pump Skids with Pumps	551	579	608	638	670	3,046
Thompson Pump	639	671	705	740	777	3,533
Monitoring Well Replacement	110	116	122	128	134	609
WRF Improvements	882	926	972	1,021	1,072	4,874
TOTAL SEWER/WASTEWATER	\$73,586	\$77,266	\$81,129	\$79,825	\$83,816	\$395,623
WATER-SEWER COMBINED SERVICES						
PUBLIC WORKS						
DISTRIBUTION & COLLECTION						
Flatbed Truck - Fuel & Maintenance	2,205	2,315				4,520
RENEWAL & REPLACEMENT						
New Public Works Building	21,000	22,050	23,153			66,203
CAPITAL IMPROVEMENT FUND						
17/92 WM Looping (Seminola Blvd to Laurel St) - Maintenance			6,950	7,298	7,663	21,910
TOTAL WATER-SEWER COMBINED SERVICES	\$23,205	\$24,365	\$30,103	\$7,298	\$7,663	\$92,633
WATER UTILITY SERVICES						
PUBLIC WORKS						
WATER PRODUCTION						
South Water Treatment Plant Electrical Improvement	1,103	1,158	1,216	1,276	1,340	6,092
Howell Park Plant Rehab	27,893	29,288	30,752	32,290	33,904	154,128
North Water Treatment Plant Well #2 Modification	1,617	1,698	1,783	1,872	1,965	8,935
TOTAL WATER UTILITY SERVICES	\$30,613	\$32,143	\$33,751	\$35,438	\$37,210	\$169,155
TOTAL FIVE YEAR ANNUAL OPERATING IMPACT	\$297,138	\$743,772	\$1,165,019	\$1,181,335	\$1,238,243	\$4,625,507

SIGNIFICANT NON-ROUTINE PROJECTS

The New Police Station (\$10,000,000), the Land Acquisition (\$1,300,000), "Wheel Park" - Phase 1 (\$3,474,078), "Wheel Park" - Phase 2 (\$4,925,800), Lake Concord Park - Art House Expansion (\$2,076,140), Intangible/Iron Bridge (\$1,315,950) and Eastbrook Phase 1 Water Main Replacement (\$2,400,000) meet the specification of significant non-routine projects in which resources are being appropriated for in FY 2022 in accordance with the definition of these capital improvements as presented in the first page of this section.



GLOSSARY OF TERMS & ACRONYMS

Fiscal Year 2022 Budget

This glossary provides definitions of various specialized terms used in this budget document that may not be familiar to all readers. Also provided are meanings of specialized acronyms used.

Account: A classification of appropriations by expenditure account code.

Accrual Accounting: A system that recognizes revenues and expenses as they occur, regardless of when the final payment is made. This system is used by businesses and by certain government funds that operate like businesses.

Ad Valorem Tax: A tax levied on the assessed value (net of any exemptions) of real personal property.

Adopted Budget: The financial plan of revenues and expenditures for a fiscal year as approved by the City Commissioners.

Amendment: A change to an adopted budget, which may increase or decrease a fund total. The City Commissioners must approve the change.

(AN): This acronym means Additional New and refers to capital outlay items that have not previously been in a division's possession.

Annual Comprehensive Financial Report (ACFR): An annual report that presents the status of the City's financial situation during the past fiscal year. The ACFR is organized by fund and contains two basic types of information: (1) Statement of Net Assets that compares assets with liabilities and fund balance; and (2) a Statement of Activities that compares revenues and expenditures.

Appropriation: Legal authorization granted to make expenditures and to incur obligations for specific purposes. An allocated time is set in which appropriations can be expended. The City Commission is the authoritative appropriating body for the City of Casselberry.

Approved Budget: The City Commissioner's Budget, to be legally adopted prior to the

beginning of the fiscal year, in accordance with state statutes.

Assessed Property Value: The value set upon a property by the Seminole County Property Appraiser as a basis for levying ad valorem taxes.

Audit: An official inspection of the City's financial records performed by an independent certified public accountant.

Balanced Budget: A budget prepared that balances the resources of the City against the planned expenditures.

Basis of Accounting: Timing of recognition for financial reporting purposes when the effects of transactions or events should be recognized in the City's financial statements.

Basis of Budgeting: Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Beginning Fund Balance: Audited fund balance remaining from the previous fiscal year. These remaining funds include both unexpended appropriations and the previous year's reserves.

Budget: A financial plan for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.

Budget Calendar: An annual schedule of key dates or milestones which the City follows in the preparation, adoption and administration of the budget.

Budget Message: A written explanation by the City Manager that serves as an introduction to the budget. It provides the reader with a summary of the most important aspects of the budget, changes from previous fiscal years and

recommendations regarding the financial policy for the current fiscal year.

Capital Asset: Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period and a cost of \$5,000 or more.

Capital Expenditure: All machinery, equipment, vehicles and computers costing \$5,000 or more and having a useful life of one year or more. These expenditures include acquisitions that range from office furniture to vehicles, heavy equipment, land, buildings, roads and other infrastructure.

Capital Improvement: A capital expenditure that is \$25,000 or more in value and has a useful life of five years or more. They can be both recurring or non-recurring in nature. The purchases can be for new capital assets or for renewal or replacement of assets already in service. A significant non-recurring capital expenditure is defined as one that is \$1 million or greater.

Capital Improvement Program (CIP): A projected plan for capital expenditures to be incurred each year over a period of five years setting forth each capital project, the amount to be expended in each year, and the method of financing those expenditures.

Charges for Services: These are charges for specific services provided to specific individuals and entities. These charges include water and solid waste services, building fees, and other such charges.

City Commission: The elected policy-setting body for the City.

Community Redevelopment Agency Fund: This fund accounts for the portion of the ad valorem tax revenue designated for purposes established for the district by the Community Redevelopment Agency (CRA) Board of Directors.

Culture and Recreation: Functional classification for expenditures to provide City residents opportunities and facilities for cultural, recreational and educational programs, including parks and recreation.

Debt Service: The annual amount of money necessary to pay the interest and principal on outstanding debt.

Debt Service Fund: Costs associated with procurement and payment of debt is captured in this fund. Proceeds from the refinance of existing debt will pass through this fund.

Deficit: The excess of expenditures over revenues during a fiscal year.

Department: An organizational unit of the City responsible for carrying out a major governmental function, such as Public Works.

Depreciation: Expiration over time of the service life of fixed assets. The City uses the straight-line method to depreciate fixed assets which is calculated by dividing the cost by the number of years of useful life. Depreciation is not budgeted by the City.

Distinguished Budget Presentation Program: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish proficient and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

Division: A basic organizational unit of the City which is functionally unique in its service delivery. It's the sub-unit of a department.

Economic Environment: Functional classification for expenditures used to develop and improve the economic condition of the community and its citizens, including business development, housing and urban development and other services related to economic improvements.

Encumbrance: Funds set aside from an appropriation to pay a known future liability.

Ending Fund Balance: Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year plus revenues received during the year less expenditures equals ending fund balance.

Enterprise Funds: A fund that accounts for operations that are financed from user charges and whose operation resembles a business enterprise (e.g. Water and Sewer Utility).

Exempt, Exemption, Non-Exempt: Amounts determined by State law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. Amendments to the Florida Constitution set the reduction or exemption amounts for homestead. Eligible homeowners must apply for the exemption by March 1 each year. Other exemptions apply to agricultural land, and property owned by disabled veterans, widows, the blind, and permanently and totally disabled people who meet certain income criteria.

Expenditure: Decrease in financial resources for the procurement of assets or the cost of goods and/or services received.

Fiduciary Fund: A fund that is used to report assets held in a trustee or agency capacity that are not available for the government's use.

Fines and Forfeitures: Fee collected by the State Court System. These fees include revenues received from fines and penalties, imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from the sale of contraband property seized by law enforcement agencies.

Fiscal Year (FY): The twelve-month financial period used by the City beginning October 1 and ending September 30 of the following year. The City's fiscal year is numbered by the year in which it ends.

Fleet: Vehicles that are owned and operated by the City.

Forfeiture Funds: Any state or local law enforcement agency that directly participates in an investigation or prosecution that results in a federal forfeiture by a participating agency may request an equitable share of the net proceeds of the forfeiture. The Department of Justice Asset Forfeiture Program serves not only to deter crimes but also to provide valuable additional resources to state and local law enforcement agencies.

Franchise Fees: Franchise fees are assessed on a business, usually a public utility, in return for the privilege of using the government's rights-of-way to conduct the utility business. The City has

granted franchise fees for electric, natural gas, and commercial solid waste.

Function: A major class or grouping of tasks directed toward a common goal, such as improvements to the public safety, improvement of the physical environment, etc. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Florida Uniform Chart of Account and financial reports must be grouped according to those established functions. See **Object Code**.

Fund: An independent fiscal and accounting entity with a self balancing set of accounts recording cash and/or other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. See the Appropriated Fund Types and Basis of Budgeting portion of the Introductory Section for a discussion of the types of funds in this budget.

Fund Balance: A fund's excess of assets over liabilities. In budgeting, this excess is sometimes used as a revenue source. A negative fund balance is referred to as a deficit.

General Fund: The fund into which the general (non-earmarked) revenues of the City are deposited and from which money is appropriated to pay the general expenses of the City.

General Government: Functional classification for services provided by the City for the benefit of the public and the governmental body as a whole, including legislative, financial/ administrative, legal, comprehensive planning, judicial, court services and other general governmental services.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specified purpose.

Indirect Costs: Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by other departments in the support of operating departments.

Infrastructure: Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater

number of years than most capital assets. Examples include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems that provide public services.

Infrastructure Surtax Fund: This fund accounts for the County-wide infrastructure sales surtax which is used for rapid funding of specific transportation improvement projects.

Interest: Compensation paid or to be paid for the use of borrowed funds.

Inter-fund Transfers: Budgeted allocations of resources from one fund to another approved by City Commission.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the forms of grants, shared revenues, and payments in lieu of taxes and are for a specific purpose.

Internal Service Funds: Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. Included in this category is the Equipment Replacement Fund and expenditures in this fund are to replace capital equipment.

Levy: To impose taxes, special assessments, or service charges. Another term used for millage rate.

Limited Position: A position that is limited in duration and/or authorization, such as seasonal or temporary position. Employees in a limited position are not eligible to receive non-mandatory employee benefits (benefits required by law will be provided, such as Social Security and Unemployment Insurance). Employees in a limited position are limited to no more than 40 hours per week, 2080 hours per year and no more than a total of 4,160 hours of employment in a limited position.

Line Item: An expenditure classification according to the type of item purchased or service obtained, for example, regular salaries, professional services, repairs and maintenance. See **Object Code**.

Local Option Gas Tax Fund (LOGT): Monthly distributions from the State of this type of sales tax are recorded in this fund for transportation-related activities. On-going street maintenance and road building/improvement projects are provided for in this fund.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Major Fund: GASB defines major funds as those meeting the following criteria:

Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total (assets, liabilities, and so forth) for all funds of that category (governmental funds) or type (enterprise funds).

Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Mill: Ad valorem (property) tax valuation unit equal to \$1 of tax obligation for every \$1,000 of taxable valuation.

Millage: The total tax obligation per \$1,000 of taxable valuation of the property.

Millage Rate: A rate per \$1,000 of taxable property value which, when multiplied by the taxable value, yields the property tax billing for a given parcel.

Mission Statement: Statement that defines the purpose and function of the City.

Miscellaneous (Funding Source): Revenues other than those received from standard sources such as taxes, licenses and permits, grants, and user fees.

Modified Accrual Basis of Accounting: Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two ways: 1) revenues are not recognized until they are measureable and available and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

Non-Departmental: Compilation of expenditures that are not assigned to a specific department.

Object Code: An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into Personal Services, Operating Expenses, Capital Outlay, and Other categories for budgetary analysis and financial reporting purposes. The State of Florida Uniform Accounting System mandates certain object codes.

Operating Expenses: Also known as Operating and Maintenance costs, these are expenses for day-to-day operations such as office supplies, maintenance of equipment, and travel. This does not include capital costs.

Other Appropriations: Functional classification for funds set aside to provide for unforeseen expenses, reserves and debt payment required by bond documents, and reserves for future capital projects.

Per Capita Income: The average annual amount an individual would receive if their city's entire population of income would be divided equally to all residents. When determining the per capita income of a community, the total personal income is divided by the population.

Permit & License Revenue: This category includes revenue raised for the purpose of recovering the costs associated with regulating business activity. They include fees imposed on construction-related activities and business licenses.

Personal Services: The cost imposed on each department to support monetary personnel compensation. This includes salaries, wages, and benefits.

Physical Environment: Cost of services provided for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment including solid waste, water and sewer conservation and resource management, and other physical environmental services.

Police Education Fund: A portion of the traffic and criminal fines received by the City are recorded in this fund to provide financing for police law enforcement training.

Position Underfill: The authorization to fill a vacant budgeted position with a different position that is assigned to a lower paygrade.

Potable Water: Water that is safe to drink.

Principal: The face amount of debt, exclusive of accrued interest.

Program: A set of activities with a common goal that is accomplished through a plan of action aimed at accomplishing a clear objective, with details on what work is to be done, by whom, when, and what means of resources will be used.

Proprietary Fund: Funds that are used to account for the City's activities that are similar to those found in private sector, such as water and sewer fund. The measurement focus is on operating income, financial position and cash flows.

Property Appraiser: The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

Property Tax: Also known as ad valorem tax. It is a tax levied on the assessed value of real and personal property.

Proposed Budget: The budget for the upcoming fiscal year submitted to the City Commission for their consideration by the City Manager. See **Adopted, Approved Budget.**

Public Safety: Functional classification for services provided by the City for the safety and security of the public, including law enforcement, fire control, protective inspections, emergency and disaster relief, and other public safety services.

(R): This acronym means Replacement and refers to capital outlay items in a division's possession that are in need of replacement.

Real Property: Land and the buildings and other structures attached to it that is taxable under state law.

Reassessment: The process of re-determining the value of a parcel of real estate for property tax purposes. A reassessment is done to determine the property tax bills. Property tax bills are based on both the assessed value of the property and the property tax rates. Changes in tax rates, the addition of new taxes and an overall increase or

decrease in real estate values because of market conditions can also affect the amount of a property tax bill. A reassessment usually causes an increase or decrease in a property owner's tax bill. The rolled back rate will be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of the new construction/annexations added to the roll during the year provides the only source of additional tax revenue if the rolled back rate is levied.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revenue: Income of a government from sources such as tax payments, fees from specific services, receipts from other governments, shared revenues, interest income, and fines and forfeitures.

Rolled Back/Roll Back Rate: That millage rate which, when multiplied times the tax roll, exclusive of new construction added to that tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. In normal circumstances, as the tax roll rises by the virtue of inflation of rising property values, the roll-back rate will be lower than the previous year's tax rate.

Solid Waste Fund: Fund that records solid waste residential collection charges and related expenditures.

Special Assessment: A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund: Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations or other governments.

State Shared Revenue: Revenues assessed and collected by the State of Florida, then allocated and returned to the municipalities. The largest portion of state shared revenues is sales tax.

State Revolving Fund (SRF): Revolving loan fund through the Florida Department of Environmental Protection that provides low cost financing for stormwater and water and sewer projects.

Stormwater Utility Fund: This fund accounts for monthly fees assessed against properties in the City for the provision of stormwater management programs.

Tax Base: The total property valuations on which each taxing authority levies its tax rates.

Taxable Value: The assessed value less homestead and other exemptions.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed.

Transfers: Transfers between individual funds of a governmental unit which are not repayable and are not considered charges for goods or services. These represent a "double counting" of revenues, and correspond to an equal amount of interfund expenditures.

Transportation: Functional classification for expenditures for developing and improving the safe and adequate flow of vehicles and pedestrians on road and street facilities.

Truth in Millage (TRIM): The Florida Truth in Millage Act serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate.

Uniform Accounting System: The chart of accounts prescribed by the Department of Financial Services Bureau of Local Government designed to standardize financial information to facilitate comparison and evaluation of reports.

User Fee: Charge imposed on a customer for using a specific service operated by the City.

Vision: Guiding goals and priorities describing a sought-after future state toward which efforts should be directed.

Wastewater Re-use: The recycling of wastewater to provide an efficient source of non-potable water for landscaping purposes.

Water and Sewer System Capital Improvement Fund: System impact fees for new hookups as well as contributions from developers of system assets are recorded in this fund to provide for future system additions and improvements.

Water and Sewer Utility Fund: A fund established to record water and sewer revenues and expenditures using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.