



ANNUAL BUDGET

OCTOBER 1, 2024–SEPTEMBER 30, 2025

CITY OF CASSELBERRY, FLORIDA

Annual Budget Fiscal Year 2025

City Commission

David Henson, Mayor
Anthony Aramendia, Vice Mayor
Nancy Divita, Commissioner
Mark A. Busch, Commissioner
Chad Albritton, Commissioner

City Manager

James R. Newlon

City Attorney

Kristin Eick

City Clerk

Donna G. Gardner

Administrative Services

Andy Brooks, Director

Community Development

Christopher Schmidt, Director

Finance

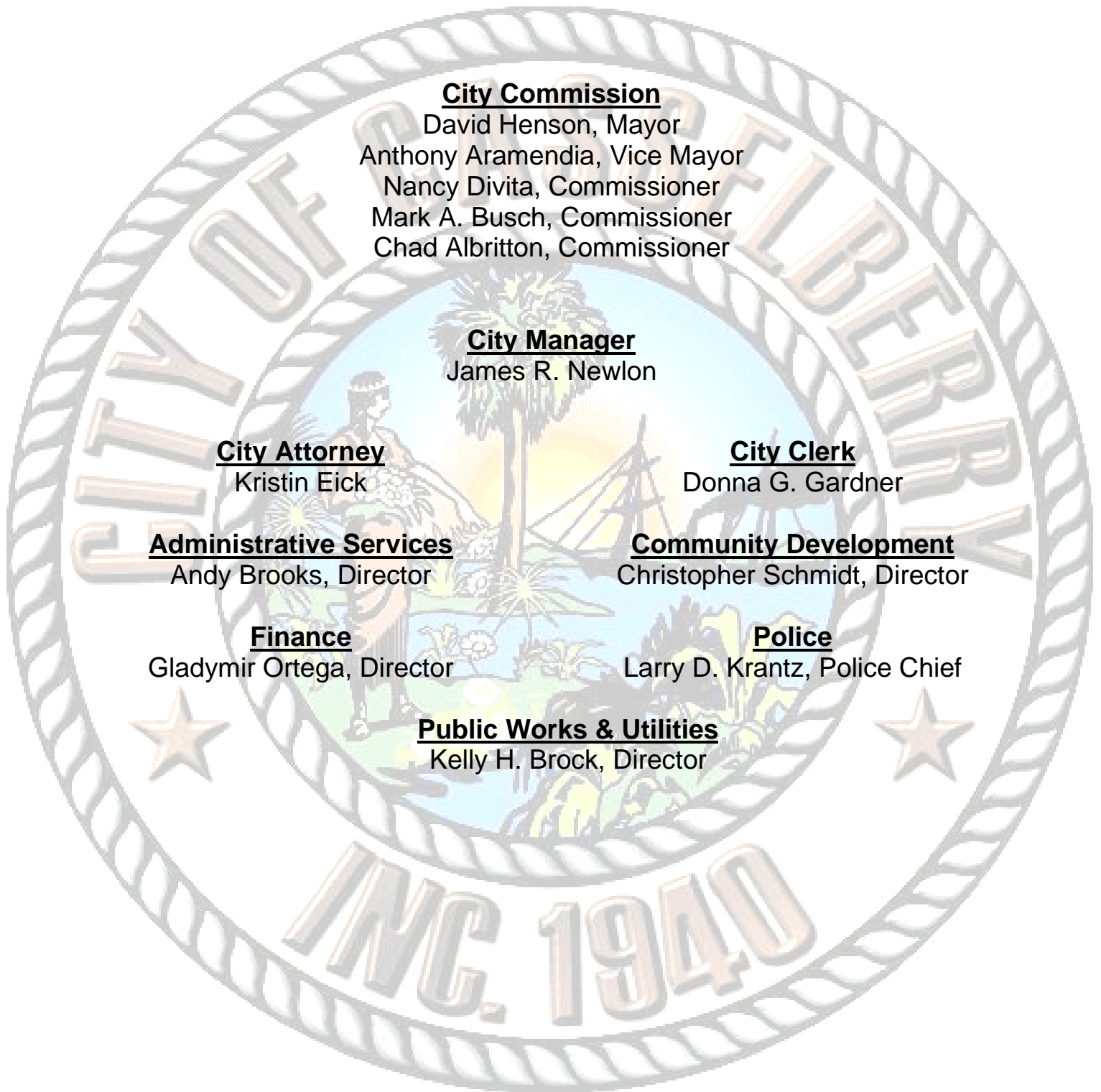
Gladymir Ortega, Director

Police

Larry D. Krantz, Police Chief

Public Works & Utilities

Kelly H. Brock, Director





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CITY OF CASSELBERRY, FLORIDA

ANNUAL BUDGET OCTOBER 1, 2024 - SEPTEMBER 30, 2025

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Casselberry
Florida**

For the Fiscal Year Beginning

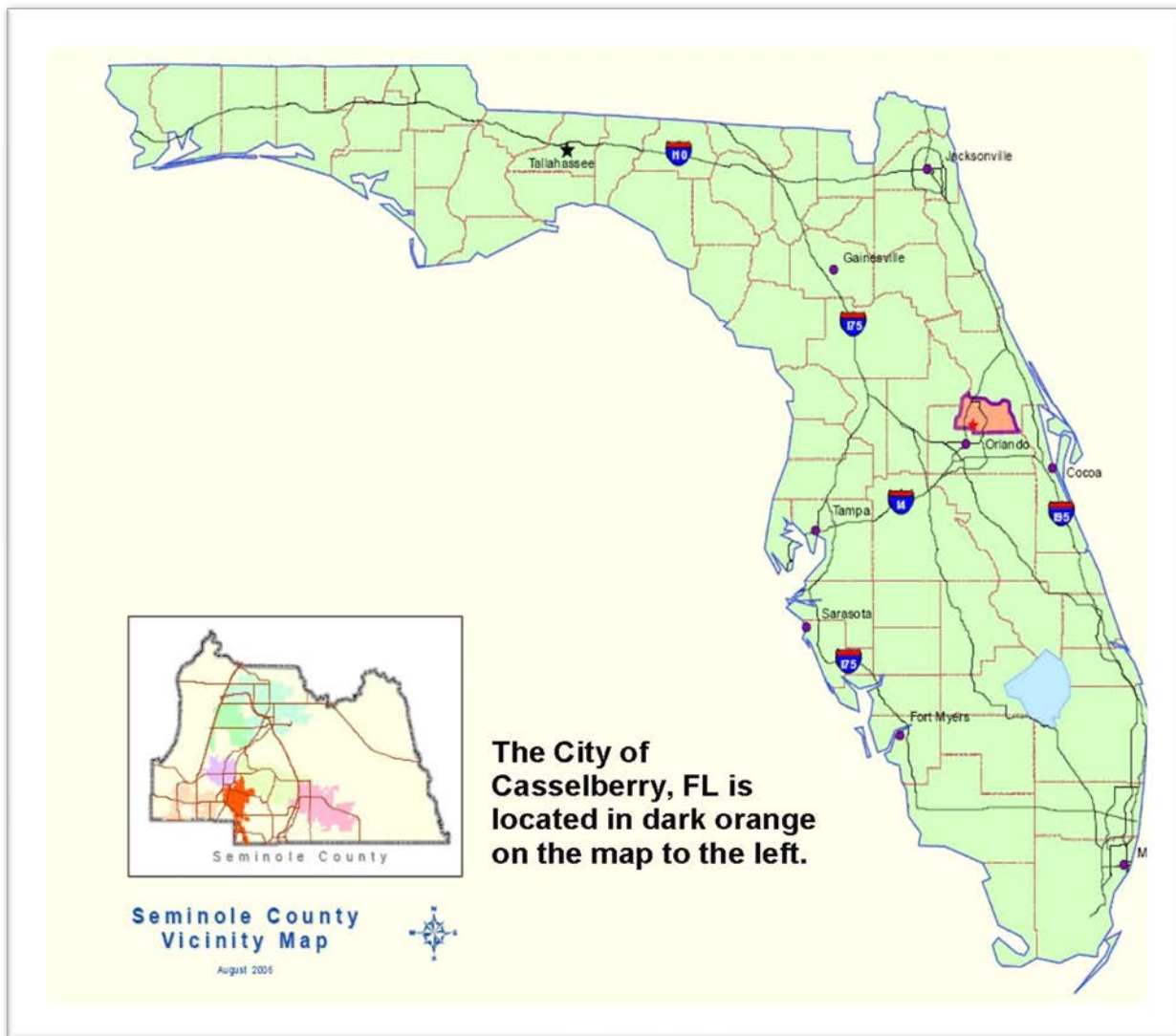
October 01, 2023

Christopher P. Morrill

Executive Director

CITY OF CASSELBERRY, FLORIDA

Location



Driving time and distance to:

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

Mission Statement, Core Values and Vision

Mission Statement

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

Core Values

The City of Casselberry values...

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

Vision

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

It is envisioned that in 2025 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. From the results of these discussions, the City Commission developed desired outcomes, which were combined with the City's Comprehensive Plan to form nine Focus Areas: Arts, Cultural and Recreational Enrichment; Financial Stewardship; High Performing Organization; Interconnected Multimodal Transportation System; Natural Resources and Wildlife Conservation; Planning for the Future; Public Health and Safety; Safe and Affordable Housing; and Public Infrastructure. *The Commissioners 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.*

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 in the future and defines how it is going to get there. By setting objectives to achieve those goals, a roadmap is created to provide the employees with a unified approach to achieve the Mission and Vision. Strategic planning also assists the City Commissioners in allocating resources to pursue desired 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 level of services to the citizens and businesses of Casselberry. The City continues to be a safe, family friendly community through effective public safety services. The Parks Master Plan is now underway with the construction or improvement of six City Parks. The City continues to define itself as an arts community. Many cultural events are held free of charge in the City parks, at the City Art House and the new Arts Center. The City is investing in its infrastructure and facilities, with construction completed on the new Public Works Complex, completion of the new Lake Concord Park Parking lot, and the construction of the new Police Headquarters. The City sustains a consistent workforce by 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 progress by working closely together to implement the short-term goals and objectives of the City Commission.

Fiscal Year 2025 Goals and Objectives

Focus Area 1: Arts, Cultural & Recreational Enrichment

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

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

Focus Area 2: Financial Stewardship

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

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

Focus Area 3: High Performing Organization

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

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

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

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

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

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

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

Focus Area 4: Interconnected Multimodal Transportation System

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

Objective 1: Ensure regional connectivity while respecting local needs.

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

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

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

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

Focus Area 5: Natural Resources & Wildlife Conservation

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

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

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

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

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

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

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

Focus Area 6: Planning for the Future

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

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

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

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

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

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

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

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

Focus Area 7: Public Health and Safety

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

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

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

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

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

Focus Area 8: Safe & Affordable Housing

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

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

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

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

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

Focus Area 9: Public Infrastructure

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

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

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

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

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

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

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



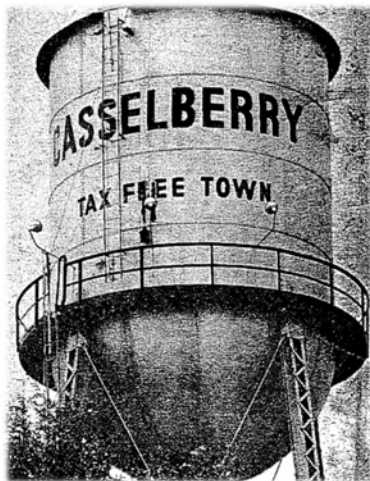
CITY OF CASSELBERRY, FLORIDA

At A Glance

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



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

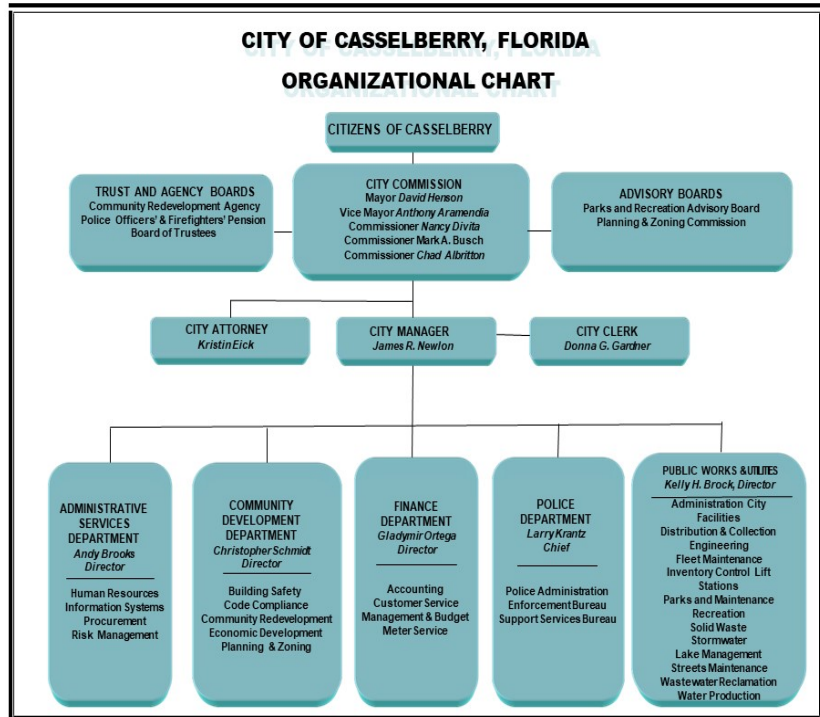


In 1926, Hibbard Casselberry of Winnetka, Illinois settled in the area and purchased 3,000 acres of land as an investment along a new highway (US 17-92). He turned that land into a fernery, which became one of the largest in the world, and this area became known as Fern Park. A general store was opened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

In 1976, after 36 years as a tax-free town, Casselberry City residents voted to institute property taxes. Another change by the citizenry occurred in 1990 with the decision to replace the City's strong mayor with a Commission/City Manager form of municipal government.

Five Commissioners, one of whom serves as Mayor, are elected at staggered intervals to serve four-year terms. The Commission, in turn, appoints a professional City Manager to oversee

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



Lake Concord Art House Expansion

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



Map of Casselberry

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

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

Casselberry's current official population is estimated to be 31,144, a far cry from the population of 407 in 1950; and the City encompasses an area of approximately 7.6 square miles. Located within the City boundaries are 23 parks, some of which offer recreational activities including basketball, baseball and soccer, while other parks offer a more passive use within the City's neighborhoods. In addition, outdoor enthusiasts appreciate that there is an 18-hole City-owned golf course, two community centers,



Concert at Lake Concord Park



Casselberry Golf Club

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

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

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



Battle of the Bands 5k Run

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

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



Seminole County Public Schools



Casselberry Elementary

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

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

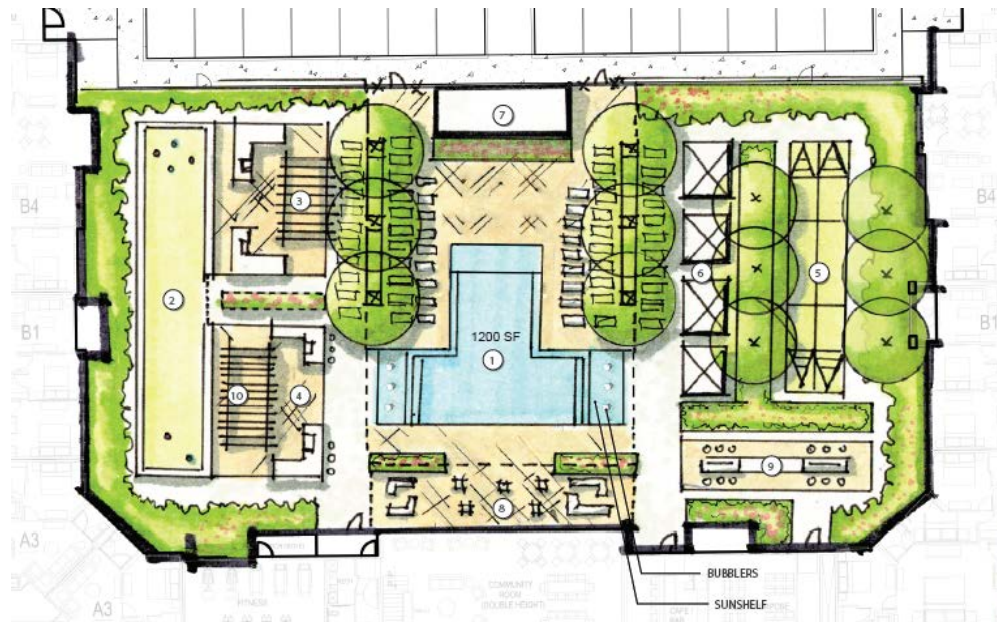
The City of Casselberry (Casselberry) is always focused on the well-being of the community, whether it is ensuring quality design of new developments, construction, or rehabilitation of parks, connecting public pathways to trails, sidewalks, or shared rights-of-way, or successfully managing a municipal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

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

Cassel Park Planned Unit Development (Redevelopment)

A goal of the City in redevelopment is to reduce blight or abandoned buildings and replace them with new functional buildings that enhance the community. This is achieved through the recent sale of the St. Paul Executive Center site, located at 1398 SR 436. The building was demolished in April 2023, with plans to develop 55+ multifamily housing complex. The City Commission adopted Ordinance 24-1601, amending the subject property’s zoning to PMX-HIGH (High Rise) and approving the associated Planned Unit

Development (PUD) Agreement and Concept Plan. Overall, the project reflects a change in the demand for land and a promotion of bus use and pedestrian connectivity.



Casselberry Active Senior Pool Courtyard Preliminary Sketch

Increased Townhome Developments (In-fill Development)

Townhome development in the City has been on the rise, with the most recent being Legacy Place Townhomes which was completed in 2022. Further, Grayson Square townhomes are nearly finished. Others in recent years include Concord Crossings or the Preserve at Maitland townhomes. S&K Townhomes were approved in 2023 and are currently under construction. Staff continues to get submissions and inquiries related to townhome development.

New Casselberry Police Department Headquarters (In-fill Development)

The City built a new Police Department Headquarters, located at 115 Wilshire Blvd, and held a ribbon cutting in June 2024. The ±26,000 square foot two-story building houses the Patrol, Criminal Investigation, Property & Evidence, and Administration Divisions of the Police Department. The recently constructed building includes a Community Room, the new City Emergency Operations Center, and conference rooms for training.



New Casselberry Police Department Headquarters

Cheddar’s Scratch Kitchen

Site plan approval was granted in April 2024 and building and engineering permits are under review. The proposed restaurant will provide elevated conservatory-style windows so diners can enjoy the view of Lake Concord. The plans include a future pedestrian and vehicular cross-access to the site to the south once it is developed.



Approved Building Elevations for Cheddars

Charley's Philly Steaks

The site was previously economically underutilized for years and served as a blight in the Community Redevelopment District. Site plan approval was granted in July 2023, including significant façade improvements, a new monument sign, and pedestrian and vehicular cross-access to the adjacent Bravo Supermarket site to the south. A grand opening was held in February 2024.



Charley's Grand Opening

HCA Florida Casselberry Emergency (Redevelopment)

Construction of a free-standing emergency room (FSER) located at 2560 S. US Hwy. 17-92 finished in early 2024 and a grand opening was held in March 2024. This is the first FSER proposed in the City and will be a welcome addition to the community.



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

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	
2023 Total Population	30,061
Population Density (<i>Pop. Per Sq. Mile</i>)	4,060
Median Age	38.3
Average Household Size	2.29
Median Household Income	\$ 56,833
Per Capita Income	\$ 28,030
Unemployment Rate	2%
White	62.82%
African American	12.91%
Other Races	8.7%
Hispanic Origin (Any Race)	32.39%

PUBLIC SAFETY	
Number of Police Stations	1
Number of Sworn Police Officers	61

PARKS AND RECREATION	
Park Acreage	109
Number of Community Parks	3
Number of Neighborhood Parks	13
Number of Trails	3

PUBLIC WORKS (Streets in FY23-24)	
Miles of Streets	68.56
Streets Resurfaced (tons/asphalt)	392

UTILITIES (Water in FY23-24)	
Miles of Water Mains	222.5
Number of Fire Hydrants	1,431
Miles of Gravity Mains	134.5
Miles of Reclaimed Mains	42

ECONOMICS	
2023 MAJOR EMPLOYERS	2023 MAJOR TAXPAYERS
1. Dialog Direct	1 LIPT LAKE HOWELL APARTMENTS LLC
2. Publix (2 stores)	2. NEWPORT COLONY APARTMENT HOMES LLC
3. City of Casselberry	3. TGA 3851 GRANDPINE WAY LLC
4. Avant Healthcare Professionals	4. VININGS FL PARTNERS LLC
5. Dynafire	5. Onyx Winter Park, LP



City of Casselberry

City Manager

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

September 23, 2024

Mr. David Henson, Mayor
Mr. Anthony Aramendia, Vice Mayor
Ms. Nancy Divita, Commissioner
Mr. Mark Busch, Commissioner
Mr. Chad Albritton, Commissioner

Re: **Fiscal Year 2025 Annual Budget**

Honorable Mayor and Members of the City Commission:

Despite rapidly rising cost for goods, services and wages and a tight labor market the City of Casselberry has made great strides forward in 2024. Major parks projects are underway that includes Wirz Park and Wheel Park Phases 1 and 2. The construction contract for Dew Drop Park will be awarded soon. The Nutrient Reduction Facility at Queens Mirror Lake is underway to improve lake water quality. The Northgate community will see water mains replaced throughout. Even more important infrastructure projects are in design. Much progress has been made and more will follow.

I am pleased to present the Annual Operating and Capital Budget for the City of Casselberry for Fiscal Year (FY) 2024/2025.

MAJOR INITIATIVES

Park Improvements – Following years of community outreach and master planning, the City of Casselberry asked the voters in 2020, if they would support major improvements to five parks and the construction of a new one. The five existing parks are: Secret Lake Park; Lake Concord Park; Wirz Park; Sunnyside Park; and Dew Drop Park. “Wheel Park” is new and conceived to be one designed for all ages and abilities.

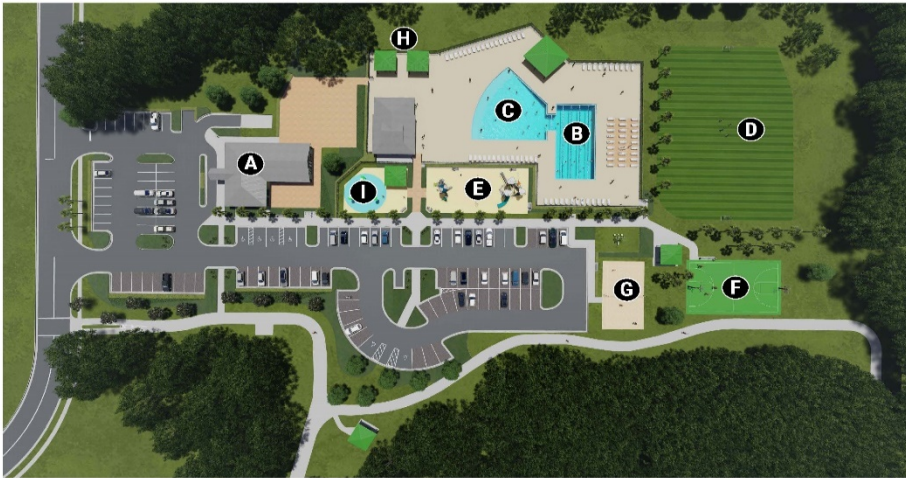
On March 17, 2020 a referendum passed overwhelmingly with voter support for \$24 Million in Park Improvements. Low interest rates were locked in. The first \$6,000,000 was drawn with an interest rate of 2.01% in FY21 to fund park development plans for the six parks. In FY22, the remaining \$18,000,000 was borrowed at 2.13% for construction. Debt will be repaid via a dedicated millage. This millage rate for FY25 is estimated to be 0.6633 mills. Wharton Smith was selected as Construction Manager at Risk (CMAR) and is advising the pre-construction design for all.

The Sunnyside Park project as conceptually approved has been withdrawn by the City Commission due to serious design problems and diminishing bond proceeds. Secret Lake Park and the Casselberry Arts

Center at Lake Concord Park have been completed. Three projects are underway and scheduled to be completed in FY 25.

Wirz Park – Wirz Park broke ground in FY24. The construction award was \$7,456,912. This park will receive upgrades to the pre-existing community pool to include a splash pad with play elements, zero entry pool, a lap pool and an outdoor event patio with shade structures. The ballfields will be converted to become a multi-purpose field. There will be a renovated community building, new basketball court, playground and volleyball court. Construction will be completed in FY25.

WIRZ PARK SITE PLAN



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



Wheel Park Phases 1 and 2 – This project is being constructed with a contract value of \$11,223,950. Set upon 10 acres, this new innovative park is designed with over 40,000 sf to cater to all ages and abilities. It is a skate and bike friendly facility. The east side is a family zone with amenities to engage children ages 2 – 12. These include a “Tiny Town” bike safety area, playground, with ADA components and a pump

track. The west side is designed for teenagers and adults. It will include a 10,000-sf snake run, an intermediate bowl and a street course. Construction will be completed in FY25.



Dew Drop Park – This is an existing neighborhood park that will be completely reconfigured. It will have better access and parking. Amenities will include new basketball, tennis and volleyball courts, exercise stations and a fishing pier. A 10' wide multi-use path will connect everything to pavilions, new restrooms and a sensory garden. This project is estimated to cost about \$3 million and will be awarded early in FY25.

Conceptual Master Plan



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



Queens Mirror Nutrient Reduction Facility – Construction has started on an ambitious lake water quality project. This is an alum treatment facility located at a key inflow canal where surface water travels to and enters the Triplet chain of lakes. It is an opportunity to treat the incoming water and interrupt the addition of more nutrients into the lake system. The cost of construction is \$3,219,230. It is expected to be completed in FY 25.

Northgate Phase 1 Water Main Replacement – This project concerns the replacement of water mains throughout a community outside of the City but within the utility service area. Northgate is a neighborhood south of Lake of the Woods and west of English Estates along Oxford Road. It will replace 10,500 feet of aging water mains. The cost of the project is \$2,887,124 and will be completed in FY 25.

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

THE ECONOMY

The national economy is growing and is forecast to continue to grow. Real Gross Domestic Product is predicted to be at 2.3% in 2024 and 1.9% in 2025. The Florida Unemployment Rate has been stable and was 23.3 when measured in May 2024. Growth has been hampered by volatile inflation either from supply chain problems and the rising wages to meet inflation and compete for fewer employees in the workforce. Interest rates have been kept high to temper more inflation.

Inflation has been a serious problem for the economy but seems to be coming into control. The Consumer Price Index grew 8.0% in 2022 and the 4.1% in 2023. Federal Reserve intervention has helped to curb inflation growth. It is forecast to be 3.1% in 2024 and 2.6% in 2025. The Federal Reserve is working to combat inflation by maintaining higher interest rates. The Federal Funds Target Rate is projected to be 5.31% in 2024 and decline to 4.38% in 2025. Fortunately, the City has locked in all current planned long-term debt issues.

The City relies on a wide spectrum of revenue sources to balance its budget. The revenue sources most vulnerable to an economic downturn are derived from sales taxes. State distributions for FY25 are estimated consistent with our projection for FY24 actual collections. Growth is expected but not in dramatic fashion.

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 9.2% heading into FY25. This level of growth is extraordinary and much of it was fueled by new additions to the tax base. The real estate market is showing great resiliency throughout Seminole County and the region.

The labor market has been cool and employee candidates are expecting more from employers. In 2024, adjusted general employee pay plans up by 10% to raise salaries from bottom to top to counter inflation, foster employee retention and be more competitive in the workforce.

BUDGET IN BRIEF

The FY 2025 Annual Budget is an aggressive one that augments its recurring revenues with major, debt funded capital projects. Many of these initiatives were discussed earlier. The FY 2025 Annual Budget City-wide comes to \$75,448,514 , which is 6.43% over the FY 2024 Annual Budget. The total budget for the City is composed of spending plans for ordinary government and utility operations and extraordinary uses of restricted funds for major capital projects.

The General Fund is that subdivision of the City budget supported by various taxes and fees and that is associated with the provision of most familiar municipal services. The Annual Budget for the General Fund is \$26,301,963, which is 8.4% over FY 2024. The General Fund budget is balanced through the one-time

reduction of accumulated reserves in the amount of \$426,359. Consistent with past projections for the General Fund, short-term dependence on reserves is consistent with City expectations.

Total salaries and benefits paid to the employees City-wide will be higher by \$2,454,578 or 11.6%. This includes the implementation of raises for general and bargaining unit employees on October 1, the absorption of increased health insurance premiums (up about 8.5%) and allows for the funding of one new full-time position.

Already approved by the City Commission was the deauthorization of one Procurement Specialist I/II position in the Procurement Division and the authorization of Risk Officer in the Human Resources/Risk Management Division in the reorganization of the Administrative Services Department. The new position requested in this budget is one Facilities Custodian in Public Works and Utilities Department/ City Facilities Division. Also requested in this budget is reassigning three positions from Stormwater Division to the new Lake Management Division in Public Works and Utilities Department/ Stormwater Utility Fund. Those positions are the Natural Resources Officer and two authorizations of Lake Management Technician I/II. In Addition, a Community Service Officer is requested to be reclassified to a Senior Staff Assistant in Police Department. In FY 2024, the City Commission approved a three-year collective bargaining agreement for the members of the Fraternal Order of Police which covers FY 2025 through FY 2025.

The City collects property taxes from a Community Redevelopment District along US Hwy. 17-92. The City and Seminole County have to pay some of these taxes back (TIF) into a Community Redevelopment Agency (CRA) to be reinvested to make improvements in the district. The City's TIF contribution to the CRA will increase by \$71,077 to \$670,721 in FY 2025. Combined with the contribution from Seminole County, total TIF revenue budgeted for FY 2025 is \$1,798,249. TIF revenue for FY 2025 exceeds that which was forecast in the CRA redevelopment plan by \$661,920.

Debt Service will decrease by \$976,448 in FY 2025 over that budgeted in FY 2024. This is due to lower planned capital lease in FY 2025 and the maturity of multiple capital leases in FY 2024, in accordance with the debt service table.

Highlights of Note in the Annual Budget for FY 2025

- The millage rate remained the same in FY 2024, and it is requested to remain the same at 2.9000 mills in FY 2025. The City anticipates an increase of 9.74% in taxable property value applicable to FY 2025 and the City will budget to collect about \$7,147,566 in property tax revenue to support its \$26.3 million General Fund budget. This amount is not the gross levy. It is net of early payment discounts afforded taxpayers and other collection expenses. Property Taxes fund about 27.2% of the Annual General Fund Budget of \$26,301,963 and about 9.5% of the City budget overall.
- On March 17, 2020, a referendum was passed in which voters supported major improvements to five parks and the construction of a new one. It was approved for the City of Casselberry to issue bonds to raise up to \$24 Million for Park Improvements. FY 2022 was the first year that the City collected an assessment to cover the debt service on the Parks Improvement Bond. The millage rate was 0.2251 mills in FY 2022 to pay necessary loan payments on the initial borrowed amount \$6 Million. The remaining debt of \$18 Million was issued in FY22 and the debt service millage was set at 0.6443 mills in FY23 to meet the required loan payment. In FY24, debt service millage was set at 0.7181. As taxable values grow overall the required debt service millage will decline. The debt service millage will be set at 0.6633 mills in FY25.

- A salary merit/COLA increase is provided in an amount approximating 4% for all general employees. Members of the collective bargaining unit represented by the Fraternal Order of Police (FOP) will receive an increase of 4%. Salary increases are planned to be implemented in October of 2024.
- The City will experience an increase in health insurance premiums of approximately 8.5% in FY 2025.
- The City's Neighborhood Improvement Grant program continues with its focus supporting neighborhoods to achieve a greater sense of identity and community. The funding budgeted for it is \$25,000 in the Community Development Planning Division.
- The Planning Division will have \$25,000 allocated to extend its grease trap incentive program and also other business incentives.
- The City's employee roster has increased by a net of one (1) full-time position. Already approved by the City Commission are the deauthorization of one Procurement Specialist I/II position in the Procurement Division and the authorization of Risk Officer in the Human Resources/Risk Management Division in the reorganization of the Administrative Services Department. One (1) other new position is requested to be authorized, one (1) position to be reclassified and three (3) positions to be reassigned with this proposal which will be discussed further in this message.
- Utility rates are set through adoption of a comprehensive rate study and associated ordinance every 3 to 5 years. The budget for the Water and Sewer Utility is based on the 2022 Utility Rate Study. It is intended to cover five (5) years and apply to FY23 through FY27. This study includes automatic adjustments in utility rates and miscellaneous fees that would yield revenues to support Water, Sewer and Reclamation operations and the capital improvement plan. The rate study recommends 4% increase in water, sewer and reclaimed rates for utility customers for FY25 and subsequent years effective October 1 of each year. Miscellaneous rates would increase effective December 1, 2023.
- A master plan was adopted by resolution on September 25, 2017, for Stormwater and Lakes Management. The master plan expanded the level of service provided to more lakes for aquatic plant management. It set rates to provide resources for Stormwater and Lake Management operations and for a ten-year capital improvement plan. The Stormwater and Lake Management utility fee is scheduled to increase in FY 2025 from \$9.75 per Equivalent Residential Unit (ERU) to \$10.05.
- The rate for street light assessments is not proposed to change here. It is being actively studied.
- The rate for residential garbage collection was authorized to be \$27.16 per month and \$37.16 for side door collection, an increase of 4% and 3% subsequently for FY25 with gradual increases occurring in subsequent years.
- Budgeted capital improvement projects for FY25 includes the following. Additional information can be found in the Capital Improvements section of the budget book.
 - General Fund
 - Electric ATV/Cart for Wheel Park
 - Storage Sheds (Wheel & Wirz Parks)
 - Replacement Latex Printer for Sign Shop
 - Replacement for 2009 Zero Turn Mower
 - Mobile Column Lift
 - Refrigeration Machine (A/C for vehicles)
 - Community Redevelopment Agency
 - Land Acquisition
 - Stormwater Projects
 - Erosion Control Improvements - Various Locations
 - Infrastructure Sales Surtax Projects

- US 17-92 to Sunset Drive Pedestrian Connectivity Improvements
 - Central Casselberry Connectivity Improvements
 - Road Rehabilitation - Various Streets
- Water and Sewer Utility Projects and Equipment Replacement
 - Meter Service Vehicles (4)
 - Line Locator Vehicle
 - Cable Locator
 - Intangible Iron Bridge
 - Various Gravity Sewer Lining
 - Betty Street Force Main Replacement
 - Northgate Phase II Water Main Replacement
 - Winter Woods Water Main Replacement
 - Winter Woods Force Main Replacement
 - Lift Station Pump Replacement
 - Lift Station Control Panel Replacement
 - Various Valve Pit & Pipe Rehab
 - Various Wet Well Lining
 - Auto Sampler for Influent Line
 - Various Well Rehab
 - Various Pumps & Motor Replacement
 - North Water Treatment Plant Aerators (2)
- Capital Improvement
 - Winter Park Drive Complete Street Improvements Phase 1
- Casselberry Golf Club
 - Verticut Reels for Triplex Mowers
 - Golf Cart Lease
 - Bridge Replacement - Holes 1 & 2
 - Zero-turn Mower

Several appropriated projects from FY 2024, will roll forward through amendment into FY 2025 for completion outside of this budget document. These include:

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

Property Taxes

The City’s taxable value “base” has appreciated 9.74% into FY 2025 over FY 2024. This is the twelfth consecutive year of growth since the “Great Recession”. Value growth was driven by appreciation of existing taxable values and a high amount of new taxable value, bringing new taxpayers to share the costs.

<u>Budget Year</u>	<u>Taxable Value</u>	
	<u>\$ Million</u>	<u>% Change</u>
FY 2009	\$1,504	(5.90)*
FY 2010	\$1,320	(12.20)**
FY 2011	\$1,146	(13.18)**
FY 2012	\$1,073	(6.37)**
FY 2013	\$1,033	(3.73)**
FY 2014	\$1,057	2.27
FY 2015	\$1,094	3.52
FY 2016	\$1,148	4.93
FY 2017	\$1,210	5.40
FY 2018	\$1,284	6.12
FY 2019	\$1,532	19.32
FY 2020	\$1,630	6.40
FY 2021	\$1,731	6.23
FY 2022	\$1,817	4.94
FY 2023	\$2,080	14.46
FY 2024	\$2,315	11.33
FY 2025	\$2,541	9.74

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

**Economic Recession

The Department of Revenue requires that the City report its “rolled-back rate” for millage to determine what rate (when applied to the new year) would cause a tax levy in approximately the same amount as the year before. This is without considering new construction and annexations. On June 19, 2024 the Seminole County Property Appraiser released estimated taxable values for Casselberry. For FY 2025, the City proposes to set its millage rate at 2.9000. Because taxable values have grown higher for FY 2025, the rolled-back rate calculates to be a little lower. For FY 2025 the rolled-back rate is estimated to be 2.6868 mills.

The following table shows the difference in what the City would levy for FY 2025 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 2025	Proposed	Rolled-back	Variance
Millage	2.9000	2.6868	0.2132
Revenues (gross)	\$7,368,625	\$6,826,904	\$541,721

The State of Florida has passed laws that can limit the growth in local property tax levies. Property tax growth is highly scrutinized and controlled. Keeping pace with legal constraints, the levy cannot easily grow from one year to another. The levy under State statute is required to be measured against a rate of per capita income (PCI) for Florida citizens. This rate is updated each year by the Florida Department of Revenue. For FY 2025 per capita income was recognized to grow at a rate of 5.69%. That is the increment applicable to FY 2025 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 2025, PCI as a growth standard would add \$388,250 to the levy.

FY 2025	Rolled-back w/ PCI	Rolled-back	Variance
Millage	2.8396	2.6868	0.1528
Revenues (gross)	\$7,215,154	\$6,826,904	\$388,250

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 2025 is estimated to be 8.1330 mills and could raise \$20,665,182 in gross taxes.

The Annual Budget recommends that the millage rate remain unchanged at 2.9000 mills and provides \$7,147,566 which is 97% of the gross levy. The levy will be an increase over FY 2024 because of the growth in overall taxable values boosted by new construction and annexations. The value growth is known to be derived from ordinary appreciation of continuously owned properties but is also limited by “Save Our Homes” legislated protections. The growth also comes from realized gains as new taxpayers purchase properties at higher values and invest in Casselberry, which adds to the total of all value subject to tax.

Staffing

Total City-wide staffing is proposed to increase by a net of one full-time employee. The City Commission has already authorized the addition of one position and the deletion of one position in FY24. A Risk Officer in the Human Resources/Risk Management was approved while a Procurement Specialist I/II was authorized to be deleted in the Procurement Division.

The new position requested in this budget is one Facilities Custodian in Public Works and Utilities Department/ City Facilities Division.

Also requested in this budget is reassigning three positions from Stormwater Division to the new Lake Management Division in Public Works and Utilities Department/ Stormwater Utility Fund. Those positions are the Natural Resources Officer and two authorizations of Lake Management Technician I/II.

In Addition, A Community Service Officer is requested to be reclassified to a Senior Staff Assistant in Police Department.

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

City of Casselberry
Comparative Schedule of Department Staffing

	FY 2024		Change		FY 2025	
	<u>FT</u>	<u>PT</u>	<u>FT</u>	<u>PT</u>	<u>FT</u>	<u>PT</u>
ADMINISTRATION DEPARTMENT						
City Commission	0	5	0	0	0	5
City Manager/City Clerk	6	0	0	0	6	0
	<u>6</u>	<u>5</u>	<u>0</u>	<u>0</u>	<u>6</u>	<u>5</u>
ADMINISTRATIVE SERVICES DEPT.						
Procurement & Contract Management	3	0	-1	0	2	0
Human Resources	4	0	1	0	5	0
Information Technology	7	0	0	0	7	0
	<u>14</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14</u>	<u>0</u>
COMMUNITY DEVELOPMENT DEPT.						
Planning	5	0	0	0	5	0
Economic Development	0	0	0	0	0	0
Code Compliance	5	0	0	0	5	0
Building Safety	6	0	0	0	6	0
	<u>16</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16</u>	<u>0</u>
FINANCE DEPARTMENT						
Accounting	7	0	0	0	7	0
Management and Budget	1	0	0	0	1	0
Customer Service	5	0	0	0	5	0
Meter Service	4	0	0	0	4	0
	<u>17</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17</u>	<u>0</u>
POLICE DEPARTMENT						
Police	<u>72</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>72</u>	<u>0</u>
PUBLIC WORKS & UTILITIES DEPT.						
Parks and Maintenance	11	1	0	0	11	1
Recreation	7	1	0	0	7	1
Engineering	5	0	0	0	5	0
Streets Maintenance	13	0	0	0	13	0
Fleet Maintenance	3	0	0	0	3	0
City Facilities	5	0	1	0	6	0
Stormwater	9	0	-3	0	6	0
Lake Management	0	0	3	0	3	0
Inventory Control	1	0	0	0	1	0
Administration	6	0	0	0	6	0
Distribution and Collection	19	0	0	0	19	0
Lift Stations	6	0	0	0	6	0
Water Reclamation	8	0	0	0	8	0
Water Production	7	0	0	0	7	0
	<u>100</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>101</u>	<u>2</u>
TOTAL PERSONNEL	<u>225</u>	<u>7</u>	<u>1</u>	<u>0</u>	<u>226</u>	<u>7</u>
PERSONNEL CHANGES			<u>1</u>	<u>0</u>		

CONCLUSION

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

The Annual Budget for FY 2025 continues the progress that has been made. Quality services will be provided with a lean work force. The City-wide Annual Budget totals \$75,448,514 which is about 6.43% higher than the Annual Budget for FY 2024. The change can be traced to adjustments for rising costs of goods, services and wages. Though three Seminole County Cities have proposed higher millage rates for the coming year the overall millage rate for Casselberry taxpayers has gone down by 0.1538 mills.

I would like to thank the Department Directors and staff for their assistance and cooperation in crafting the Annual Budget. The City is fortunate to have so many skilled, talented and devoted public servants who stand ready to pursue the City's goals and objectives. The spirit of teamwork and shared responsibility makes it possible to excel. I would especially like to recognize Senior Budget Accountant CJ Kaawach and Finance Director Gladymir Ortega for their assistance in preparing the FY 2025 Annual City Budget. It has been prepared to best reflect the values and vision of the City Commission and the Citizens of our Casselberry community.

Sincerely,



James R. Newlon
City Manager

INTRODUCTION

Fiscal Year 2025 Annual Budget About the Budget

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

Policy Document

The Annual Budget serves to inform the reader about the City of Casselberry and its policies that guide prioritization for the spending of resources. The City Manager's Budget Message provides a condensed analysis of the Annual Budget, highlighting the central issues in developing the budget as well as establishing the theme for the fiscal year. The Annual Budget includes the organization-wide financial and programmatic policies and goals that address long-term financial issues, as well as short-term operational policies that direct the development of the annual budget. The Annual Budget provides information about the services the City will provide for the fiscal year beginning October 1, 2024 and ending on September 30, 2025.

Financial Plan

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

Operations Guide

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

Communications Device

The Annual Budget provides the reader with summary information to assist with understanding revenue sources and planned fiscal spending that support the established goals and objectives. Included in the Annual Budget document is a table of contents and a glossary to enable the reader to locate information and to understand the terminology used throughout the document. Charts, graphs and tables are strategically used to provide a visual demonstration of the narrative presented. The City Manager's Budget Message provided at the beginning of the Annual Budget document provides the reader with a condensed analysis of the financial plans for fiscal year 2025 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 they are made. The distinguishing difference is that revenues are recognized when they are obligated to the City, such as at the time service is provided (in the case of the utility fund).

Budget Procedures

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

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

Budget Adoption

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

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

Budget Amendments

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

Truth-In-Millage (TRIM) Requirements

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

There are three phases of the budget process: development of the Proposed Budget, adoption of tentative millage rate, and approval of the Final Budget. Listed below is the FY 2025 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 2025 BUDGET CALENDAR AT-A-GLANCE

Key dates in **BOLD**

Proposed:

March 13	City Commission Pre-Budget Planning Workshop
March 14	Distribute instructions and worksheets for FY 2024/2025 operating budgets to departments
April 11	Departments submit operating and capital budget requests, organizational chart, and staffing plan to City Manager
April 16-April 30	City Manager and Finance Director review budget requests with Department Directors
May 1-June 17	Finance Department prepares recommended budget and 5-yr Capital Improvement Plan under direction of City Manager
June 18-July 2	Finance Department prints and compiles Proposed Budget for distribution
July 3	Finance Department distributes Proposed Budget to City Commission (proposed millage rate recommended)
July 8-11	City Manager meets individually with City Commissioners to review draft budget

Tentative:

July 1	Property Appraiser provides preliminary tax rolls on DR-420 (Certification of Taxable Value) to City
July 15	Budget Workshop
July 22	City Commission adopts proposed millage rate
July 24	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 9	First public hearing on tentative millage rate and budget

Final/Adopted:

September 19	Advertise budget hearing and budget summary in local newspaper
September 23	Final public hearing and adoption of final millage and budget
September 25	Resolution adopting final millage sent to Tax Collector, Property Appraiser, and FL Dept. of Revenue
September 30	DR-422 (Certification of Final Taxable Value) sent and certified by City
October 14	DR-487 (Certification of Compliance) and required documents sent to FL Department of Revenue
October 23	Adopted budget posted on City website

BUDGET DOCUMENT ORGANIZATION

The budget document is organized in the following sequential parts:

1. **Table of Contents**

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

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

3. **City Manager’s Message**

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

4. **Introductory Section**

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

5. **Summaries**

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

6. **Expenditures – Departmental Details**

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

7. **Capital Improvements**

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

8. **Appendices**

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

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

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



FINANCIAL STRUCTURE

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

Governmental Funds

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

General Fund

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

Special Revenue Funds

Various Special Revenue Funds utilize specific revenue sources that are legally or administratively restricted to expenditures for specified purposes. The following are the appropriated Special Revenue Funds the City of Casselberry has appropriated for FY 2025:

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

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

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

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

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

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

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

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

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

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

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

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

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

Debt Service Fund

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

Capital Project Funds

Capital Project Funds are utilized to account for major capital acquisition and construction activity separately from the operating activities in order to avoid distortions in financial trend information that occur when capital and operating activities are mixed. The following Capital Project Funds are appropriated for FY 2025:

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

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

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

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

Proprietary Funds

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

Enterprise Funds

Water and Sewer Utility Fund

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

Renewal & Replacement Fund

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

Water and Sewer System Capital Improvement Fund

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

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

Golf Club Fund

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

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



FY 2025 ANNUAL BUDGET DEVELOPMENT

This section describes the major sources of revenues and expenditures, along with trends utilized in developing the FY 2025 Annual Budget. The City maintains a balanced budget approach in compliance with Florida Statutes Section 166.029, in which the amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total appropriations for expenditures and reserves. The General Fund, Special Revenue, and Capital Projects Funds' limited revenue sources and expenditures have been allocated within the depth of the projected resources in an effort to maintain a balanced budget. The FY 2025 Annual Budget has been developed with limited reliance on Fund Balance reserves, in accordance with existing policy.

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

FINANCIAL FORECAST

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

- Audited FY 2023 Fund Balances.
- The City's FY 2024 budget consumption to date.
- Trends in spending and revenue sources based on historical data.
- An analysis of the City's general fund revenues, expenditures, property tax value projections (as provided by the property appraiser), and future projected valuation (based on anticipated new development and/or land use changes).
- An analysis of financial policies as they relate to Fund Balance reserves per Resolution 11-2292.
- Current and projected economic conditions in the local area and anticipated legal changes enacted by State Legislature.

Economic Conditions

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

With land becoming increasingly scarce, the development pattern of Casselberry is rapidly moving toward an increase in mixed-use commercial sites and high-density multifamily housing. This is being achieved by way of an accelerated redevelopment trend in existing commercial and residential zoning districts. On the residential side, the single-family home development model is gradually being replaced with townhomes and mixed-use multi-story buildings. On the commercial side, a new free-standing Emergency Room at the corner of S. US Highway 17-92 and Dog Track Road has opened in the City's Community Redevelopment District (CRD).

Casselberry has a 2024 population estimated at 31,144. Casselberry is currently growing at a rate of 1.79% annually and its population has increased by 7.59% since the most recent census, which recorded a population of 28,946 in 2020. It is projected to grow to over 32,000 by 2025. With the increased population, another projected trend of development within the City will be to repurpose existing commercial sites. A prime example includes the Casselberry Exchange plaza, which has been approved for a new BJ's Wholesale Club. When completed, this is anticipated to revitalize activity in an area that was adversely impacted by the flyover at the intersection of SR-436 and South US Hwy. 17-92. Other development goals include an increase in new drive-through restaurants, such as Charley's Cheesesteaks.

The City has several parcels that can be repurposed for redevelopment to accommodate additional commercial uses and multi-story buildings. These tracts are vacant or include an existing building, which can be demolished for redevelopment purposes. Given that the typical size of a property is less than five (5) acres, however, the ability to

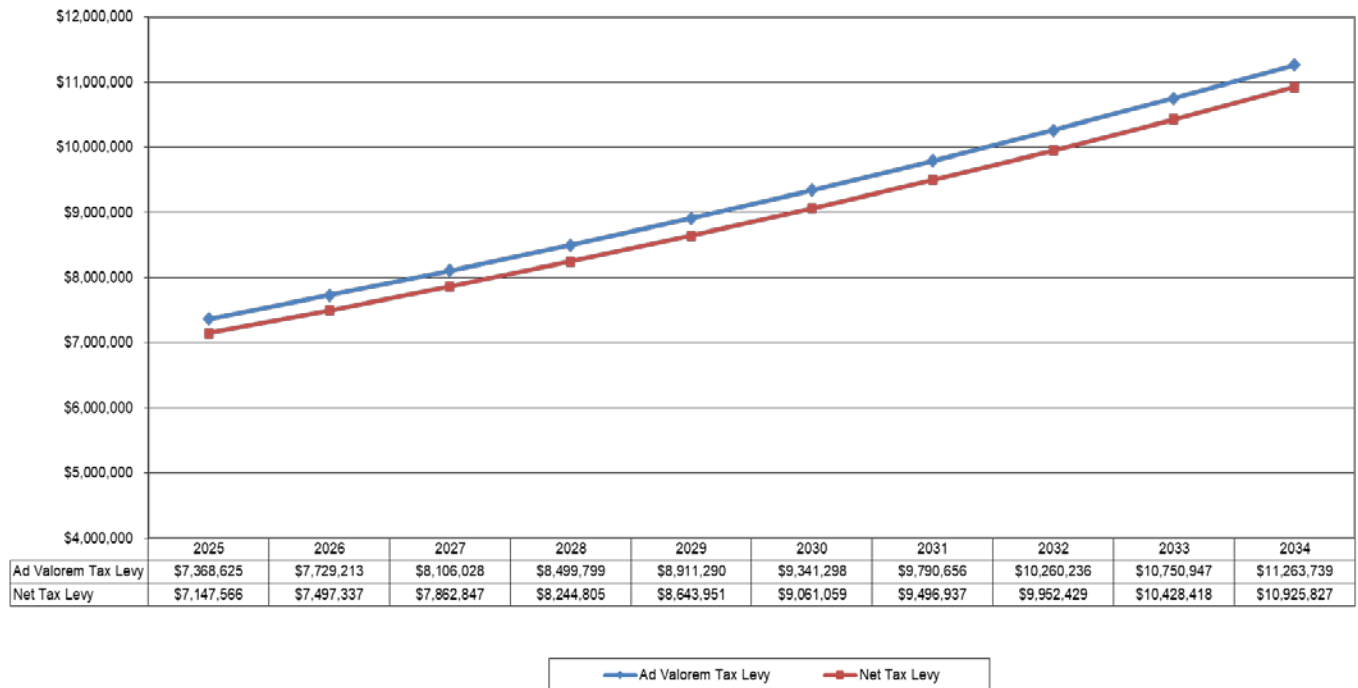
accommodate large-scale development will remain be limited. Following the annexation of lands for the Jefferson at Lake Howell Apartments in 2018 and the Grayson Square townhome project in 2020 the City has recently received an application for the annexation of a ±4.78-acre parcel located on the east side of Belle Avenue, directly south of SR-434. Aside from this, the City is geographically adjacent to other jurisdictions or natural features that preclude the desire to annex. In addition, a new senior active living apartment complex has been approved on SR 436. This site was the former executive center building which has been demolished to make room for the new senior apartment complex.

The City’s land value and home prices continue to increase, which stabilizes the local tax base. By the end of 2023, there were approximately 12,225 residential homes within the City. This includes approximately 7,000 single-family homes, 4,800 multi-family homes, and 425 mobile homes. The building permitting pattern in the City includes a reduction in demand for single-family new construction permits. New residential homes will be more multi-family oriented in the form of townhomes such as the Grayson Square townhome complex currently completed or the Legacy Place Townhomes that were completed in 2022.

Median home prices in the City for fee-simple home sales slightly increased from the fourth quarter of 2023 to the second quarter of 2024. The 3.4% increase in average home prices and increased mortgage interest rates have impacted the sale of existing homes. The land availability and higher land prices is also limiting detached new home construction.

Rents for multi-family homes are increasing, as the law of economics of home prices outpacing wage earnings is dictating that trend. While prevailing wages are increasing through all market segments, the overall cost of living in Casselberry is increasing with it (i.e., food, fuel, entertainment, etc.) The unemployment rate in the City as of April 2024 is at 3.2%. Casselberry is second lowest in Seminole County for unemployment rate. Similarly, the State of Florida’s unemployment rate is 3.3% as of May 2024. This places Casselberry at a slightly lower unemployment rate than the State average. The City Commission’s adopted tax millage rate of 2.9000 remains in place to sufficiently fund the current level of services to the citizens and business owners of Casselberry.

10 Year Ad Valorem Tax Levy Projection

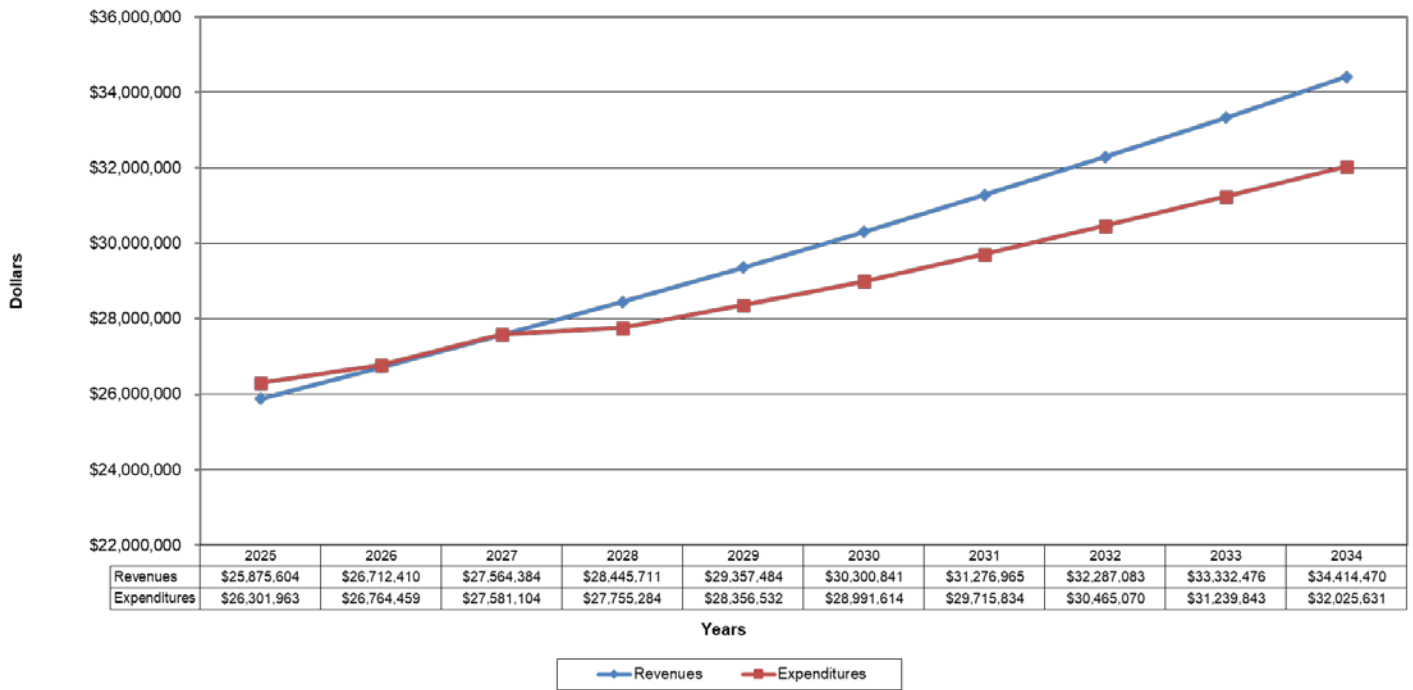


General Fund Budget Forecast

The ten-year budget forecast for the General Fund is based on the FY 2025 Annual Budget. This forecast is favorable and essentially balances budgeted revenues versus expenditures through FY 2034. Assumptions built into the forecast are as follows:

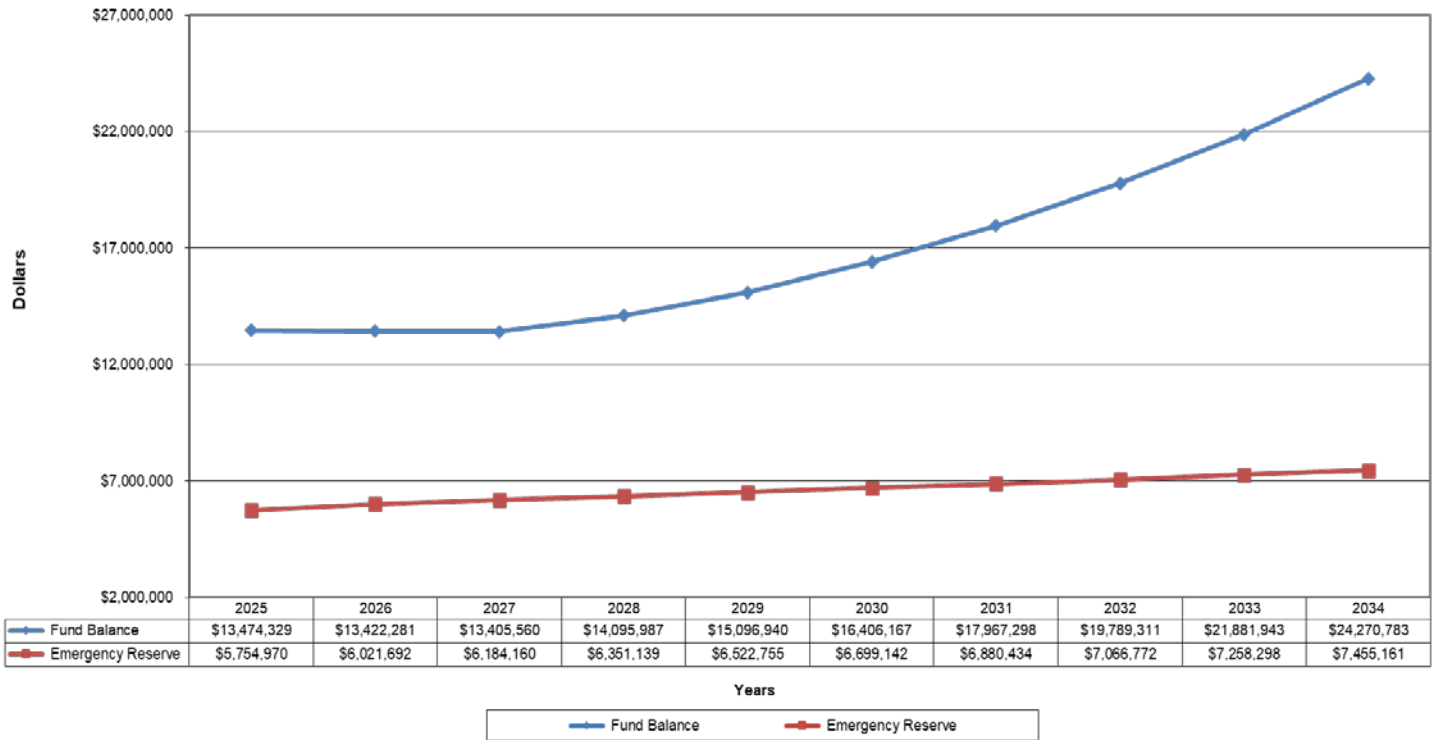
- Ad valorem revenue will grow at a rate of 4.5% annually due to property appreciation and new development.
- Interfund transfers and one-half cent sales tax will grow at a rate of 3%.
- All other revenue will grow at a conservative rate of 2%.
- Personal services will grow at a rate of 4% for FY 2025 and 3% yearly thereafter.
- Operating costs will rise at a rate of 2% each year.
- Direct capital outlay will be at a conservative level in FY 2025 and remain at that level thereafter.
- Long term debt issues will mature as scheduled within the projection period. Capital outlay through lease financing is projected also for significant purchases, smoothing the impact of operational expenditures.
- All revenue will be collected, and all budgeted expenditures will be spent.

General Fund Budget Forecast



The 10-year forecast above demonstrates that expenditures slightly exceed revenues in FY 2025 through FY 2027. This trend reverses starting in FY 2028 and continues throughout the forecast period with the gap between revenues and expenditures widening each year due to exceptional growth in taxable values caused by appreciation in property values and new construction. There is an anticipated increase in expenditures in FY 2025 - FY 2034 due the adoption of the Parks Master Plan creating increased operating costs associated with the park improvements and construction of additional parks. Debt service remains fairly consistent in FY 2025 through FY 2027, while the trend reverses in FY 2028 through FY 2034 in accordance with existing debt schedules. Other expenditures steadily increase over time due to the assumptions in operational costs and personal services as stated above.

General Fund Balance and Reserve



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

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

Water and Sewer Utility Fund Budget Forecast

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

- A 4% increase in water and reclaimed rates for utility customers inside the City in FY 2025 through FY 2027.
- Operating expenses are projected to increase an inflationary rate of 3.5% each year.
- Costs relative to the Iron Bridge Wastewater Treatment Plant in the bulk wastewater service agreement with the City of Orlando increase 2.9% annually.
- Personal services are anticipated to increase 4% for FY 2025 and 3% yearly thereafter.
- The bulk transmission costs for wastewater transmission grows at 4.1% per year in accordance with their projected costs. There is no additional debt planned through the transmission authority.
- Total capital planned for FY 2025 through FY 2027 amounts to \$26.9 million.
- An indirect cost recovery transfer for costs associated with utility management, finance and accounting to the General Fund of \$3.2 million in FY 2025 and future increases based on the increase in labor costs annually.
- A return-on-investment transfer to the General Fund of 10% from gross revenues annually.
- Transfers from the Water and Sewer Utility Fund to the Renewal & Replacement Fund occur relative to the planned capital expenses for the year.

Other notable assumptions include:

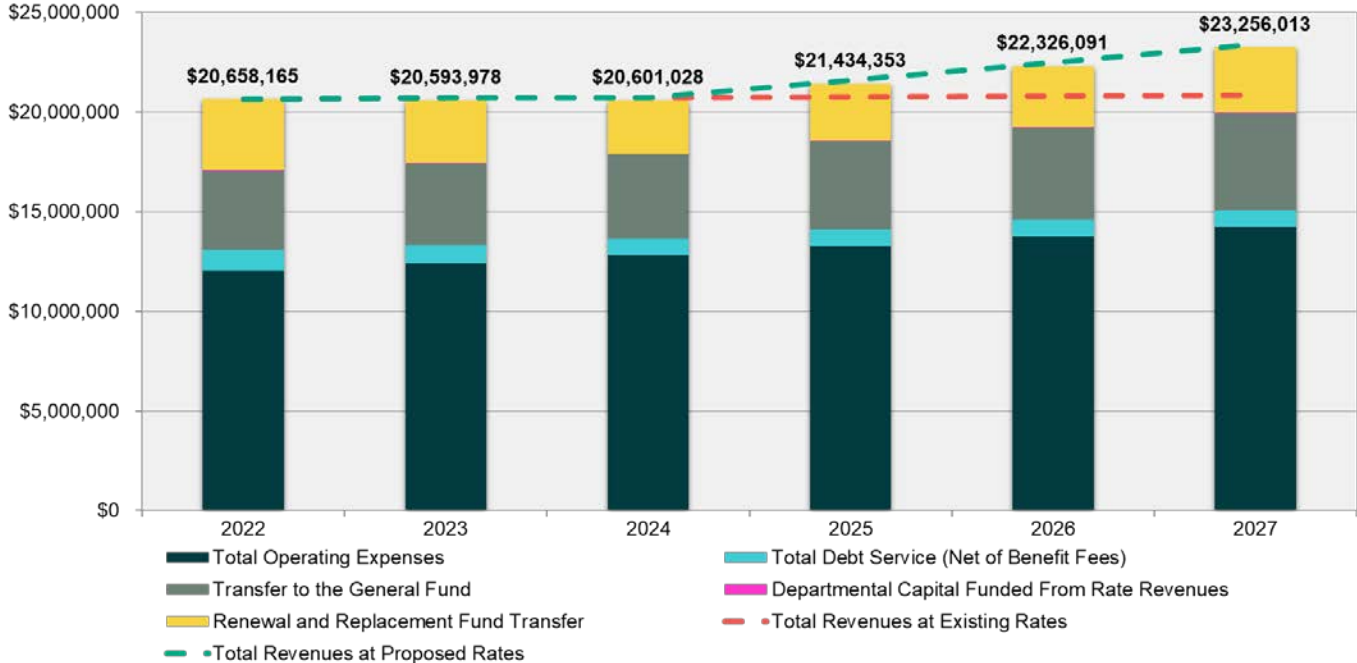
- The plan assumes significant use of cash reserves over the next two fiscal years to fund capital projects. The strong cash reserves have contributed to the ability to forego rate increases over the next two years while still projected to maintain the 90-day reserve policy throughout the forecast period.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

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

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

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

COMBINED SYSTEM NET REVENUE REQUIREMENTS

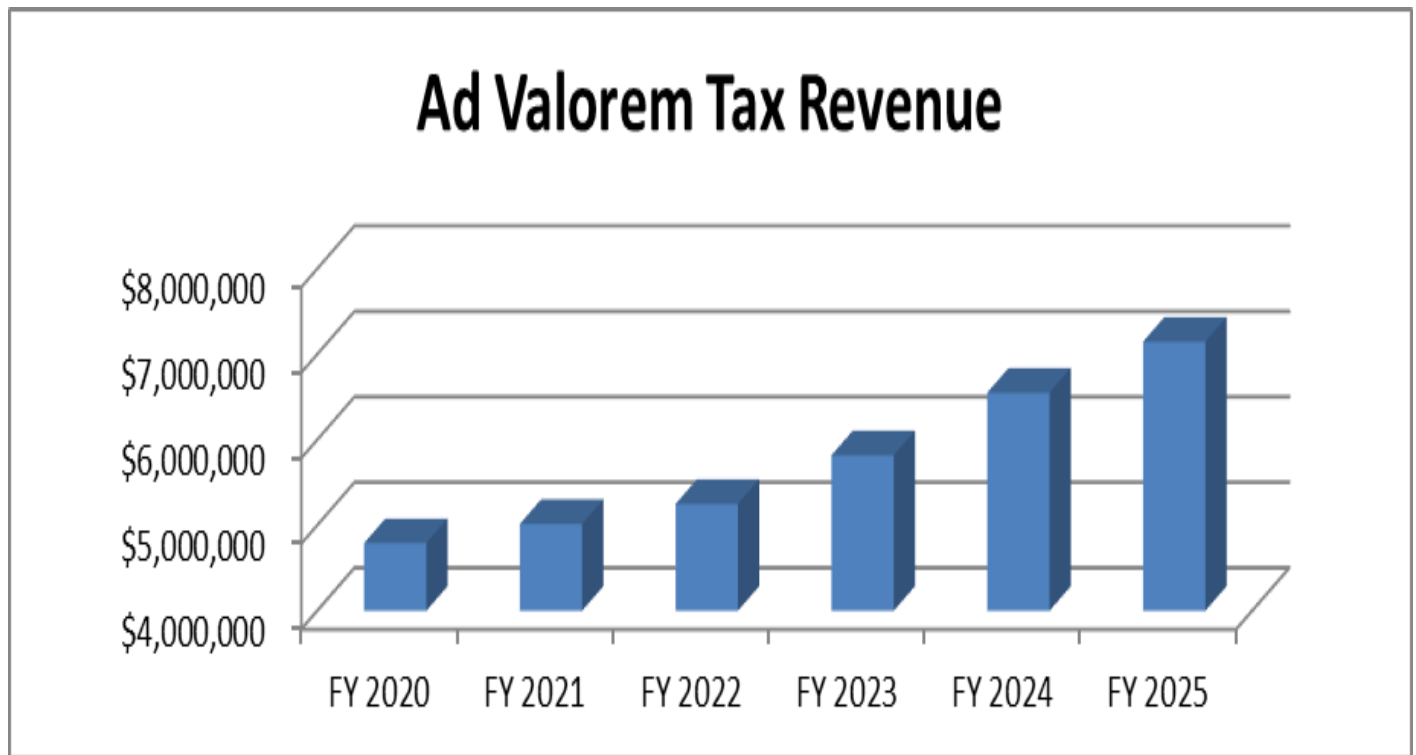


ANALYSIS OF SIGNIFICANT REVENUE SOURCES BY FUND

General Fund

Ad Valorem Taxes

Ad Valorem taxes are budgeted at \$7,147,566 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 2024 at 2.9000 mills in the FY 2025 Annual Budget. City Commission is requested to utilize increases in property values to offset projected increases in expenditures. The City's property values have increased each year since FY 2014. The City is projected to continue this positive direction with a 9.74% increase in property values in FY 2025. The following table illustrates the changes in property taxes over the last five years.

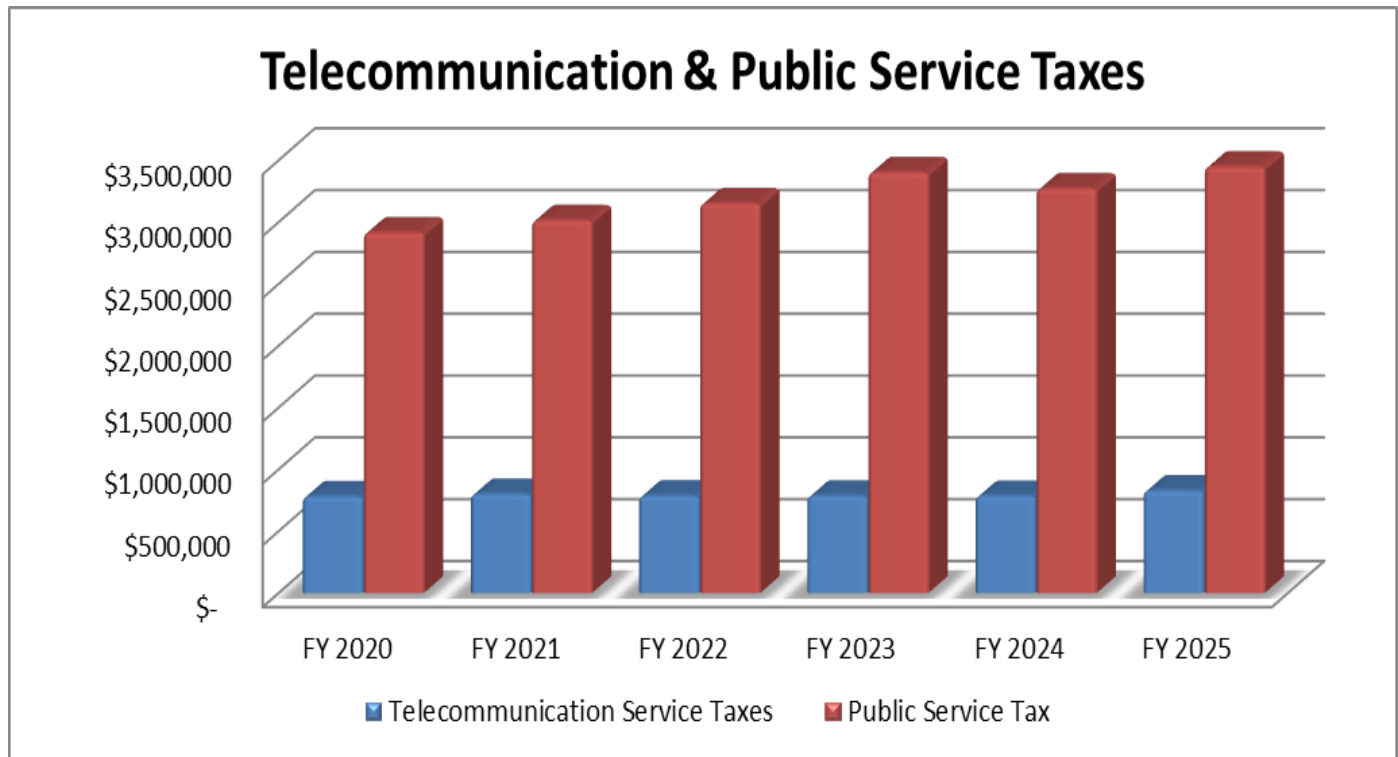


FY 20 - Actual	FY 21 - Actual	FY 22 - Actual	FY 23 - Actual	FY 24 - Budget	FY 25 - Budget
\$4,790,637	\$5,014,981	\$5,249,922	\$5,818,387	\$6,551,717	\$7,147,566

Telecommunication and Public Service Taxes

Communication services taxes (CST) are budgeted at \$830,010. 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.

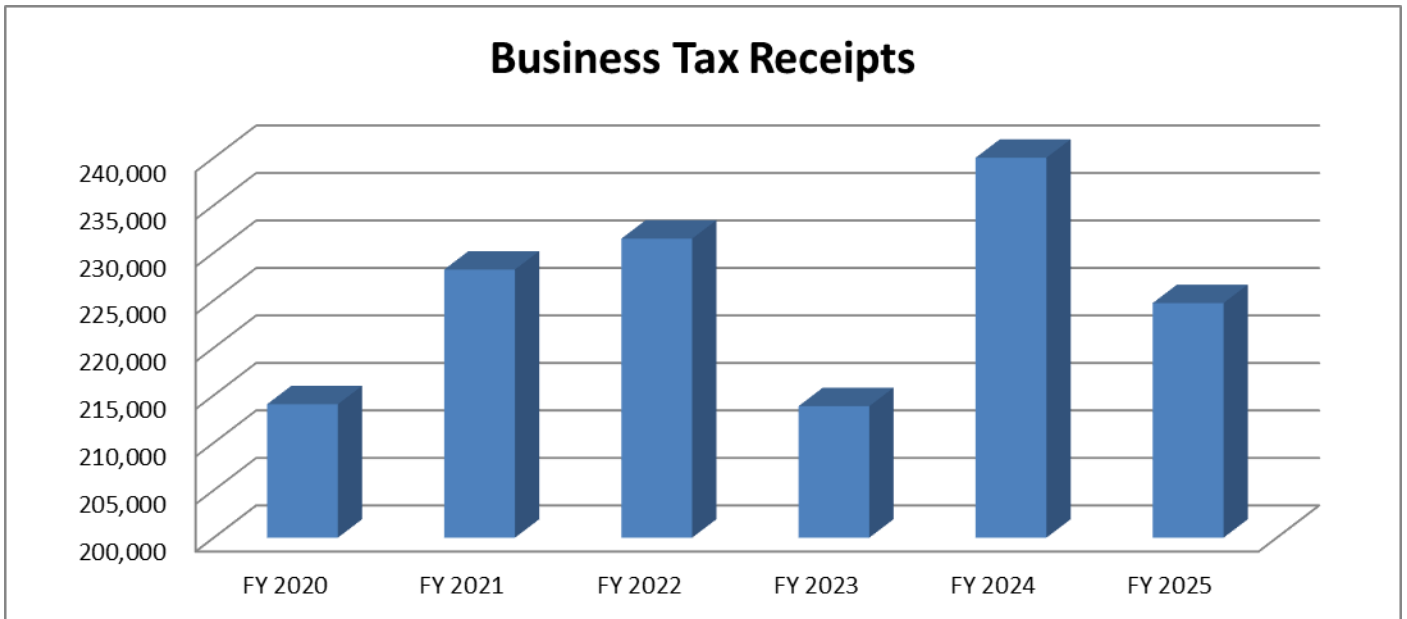
Public service taxes are budgeted at \$3,448,561. They are collected from customers by public service providers and remitted to the City on a monthly basis. Public service taxes are a tax on the purchase of electricity, metered natural gas and water service within the City. Budgeting for public service taxes is calculated by reviewing historical trends along with any information on rate or customer base changes. There have been no recent rate changes for any of these revenue sources. All utility service taxes are based on a percentage of service cost. This revenue source is highly reliable and is likely to grow reflective of economic conditions. Electricity sales is by far the biggest generator of public service tax revenue.



	FY 20 - Actual	FY 21 - Actual	FY 22 - Actual	FY 23 - Actual	FY 24 - Budget	FY 25 - Budget
Telecommunications	\$ 781,594	\$ 801,522	\$ 788,005	\$ 787,603	\$ 785,975	\$ 830,010
Public Service Tax	\$2,916,833	\$3,015,699	\$3,152,897	\$3,403,867	\$3,272,895	\$3,448,561
Total	\$3,698,427	\$3,817,221	\$3,940,902	\$4,191,470	\$4,058,870	\$4,278,571

Business Tax Receipts

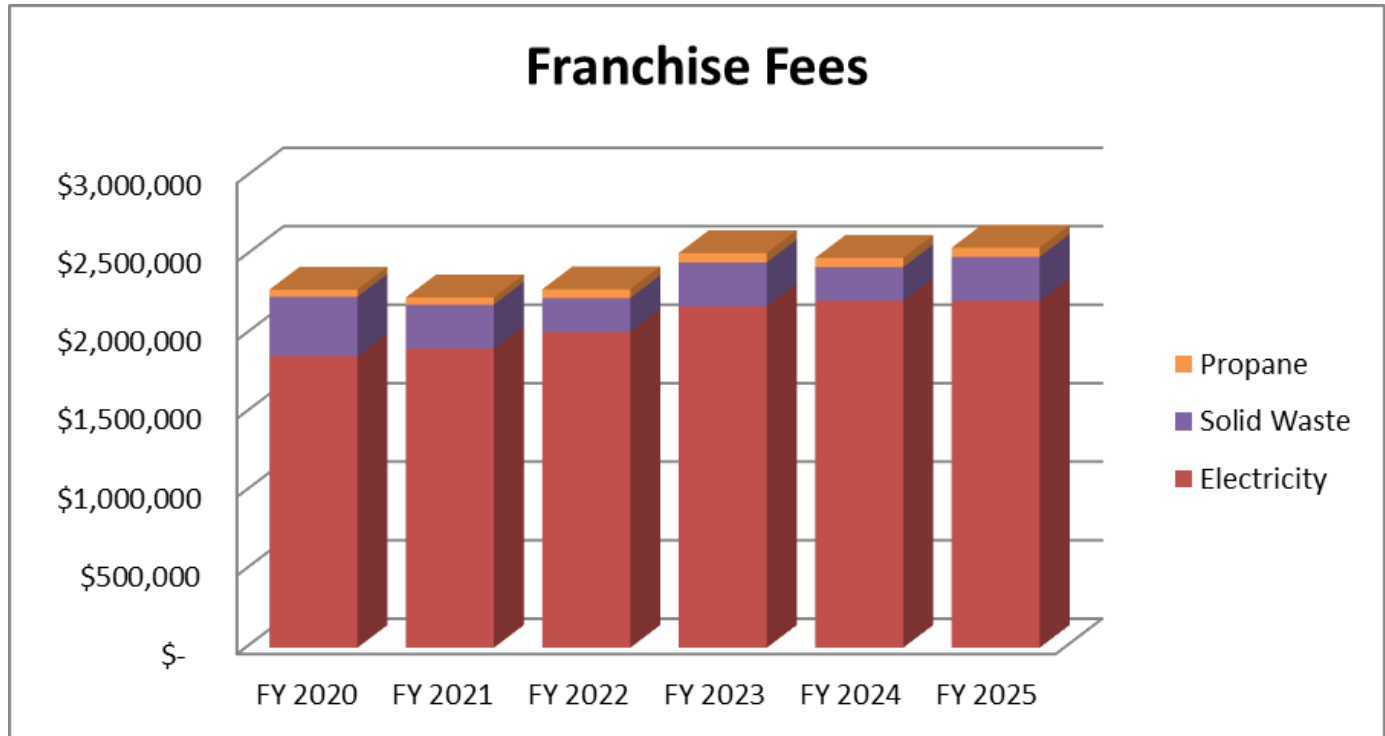
Business tax receipts revenue is budgeted at \$224,702 based on recent trends and anticipated new business activity in the City. Annual renewals account for the bulk of this revenue and a slight increase over the prior year is anticipated as business activity grows. Other miscellaneous licenses and permits are budgeted at \$16,087 based on historical trend.



FY 20 - Actual	FY 21 - Actual	FY 22 - Actual	FY 23 - Actual	FY 24 - Budget	FY 25 - Budget
\$214,043	\$228,225	\$231,478	\$213,840	\$240,000	\$224,702

Franchise Fees

Franchise fees are budgeted at a total of \$2,548,510. They are collected from customers by public service providers and remitted to the City on a monthly basis. They include franchise fees for electricity, gas and solid waste services provided to the businesses and citizens in Casselberry. Budgeting for franchise fees is calculated by reviewing historical trends along with any information on rate or customer base changes. There have been no recent rate changes for any of these revenue sources. All franchise fees are based on a percentage of service cost. This revenue source has shown recent decreases in electrical franchise fees.



FY 20 - Actual	FY 21 - Actual	FY 22 - Actual	FY 23 - Actual	FY 24 - Budget	FY 25 - Budget
\$2,281,451	\$2,231,707	\$2,283,748	\$2,514,770	\$2,483,435	\$2,548,510

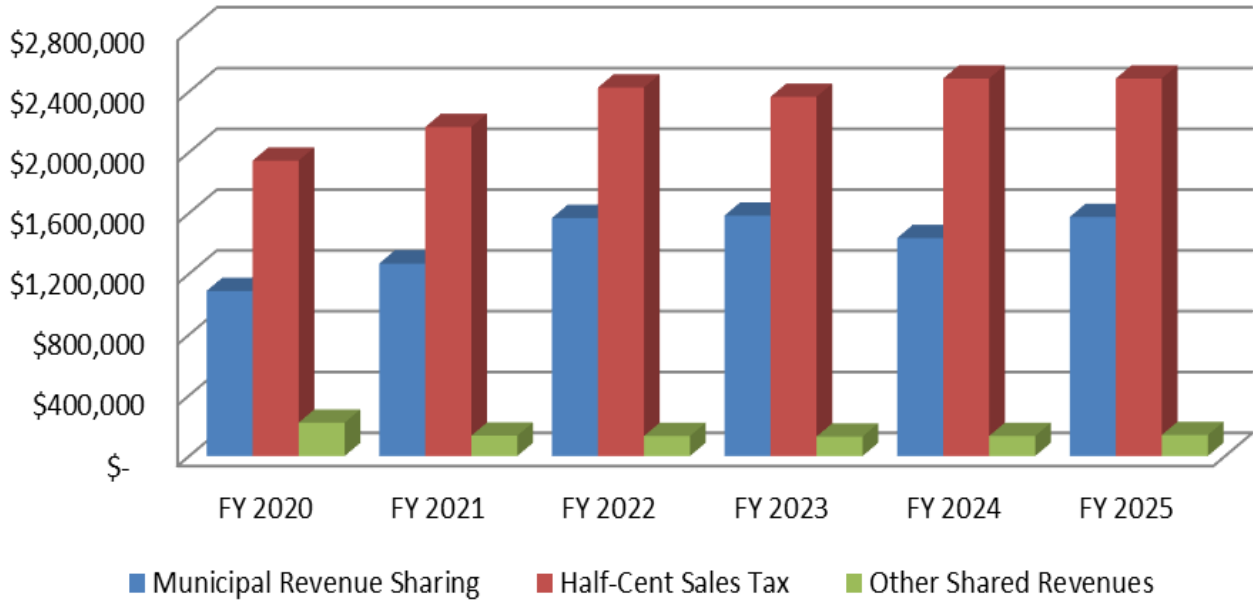
Intergovernmental Revenue:

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

The City diversifies its budget as much as possible by taking advantage of intergovernmental revenue sources. This revenue comes from many sources. The budget for Half-Cent Sales Tax and Municipal Revenue Sharing is based on estimates provided by the State and from historical data and is distributed by the State derived through calculations based on factors such as sales tax revenue and population. Local Government Half-Cent Sales Tax is projected to be \$2,484,639. It is apportioned and distributed by the State based on population estimates. Municipal Revenue Sharing revenue is projected to be \$1,573,314. 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 \$138,345. This estimate includes revenue sources derived from mobile home license taxes, alcohol beverage license taxes, municipal fuel rebates and insurance premium taxes. Payments from Other Local Units include revenues derived from financial assistance from Seminole County for the School Resource Officer program and an agreement with the Florida Department of Transportation for reimbursement of maintenance along the state highways within the City. The City attempts to utilize grant funding to supplement its limited resources to the fullest extent possible as an additional revenue source. As this revenue is unknown and based on grant awards, it is appropriated upon grant acceptance. The General Fund budget for Intergovernmental Revenue is \$4,196,298, of which Local Government Half-Cent Sales Tax and Municipal Revenue Sharing comprise 96.7% of the total intergovernmental budget.

Intergovernmental Revenue



	FY 20 - Actual	FY 21 - Actual	FY 22 - Actual	FY 23 - Actual	FY 24 - Budget	FY 25 - Budget
Rev Share	\$1,086,494	\$1,266,817	\$1,565,935	\$1,582,509	\$1,434,553	\$1,573,314
Half-Cent	\$1,944,151	\$2,165,347	\$2,424,916	\$2,364,021	\$2,484,639	\$2,484,639
Other Shared Revenues	\$219,550	\$133,702	\$131,293	\$128,143	\$132,034	\$138,345
Total	\$3,250,195	\$3,565,865	\$4,122,144	\$4,074,673	\$4,051,226	\$4,196,298

Fines & Forfeitures

Various fines and forfeitures are conservatively budgeted in the General Fund at \$172,050, 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

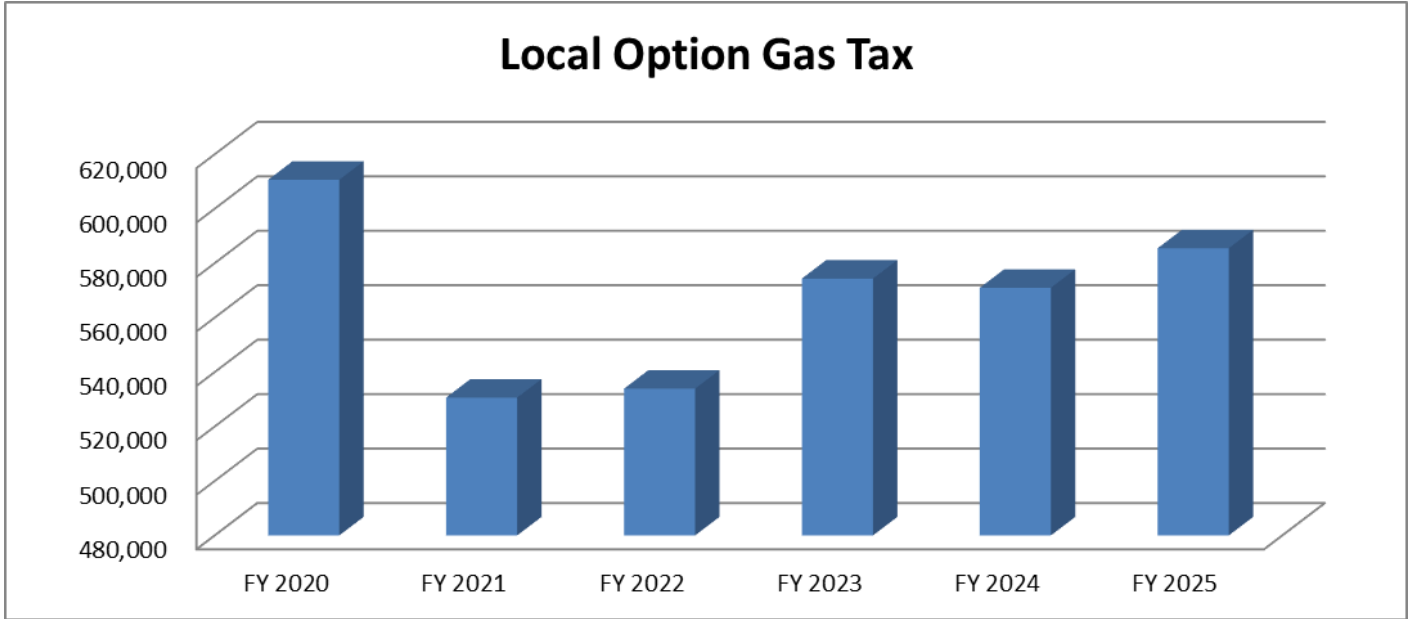
Estimates for revenues of \$152,000 are generated from the Parks and Recreation program in the General Fund. Activities based on planned classes and events for the upcoming year.

OTHER GOVERNMENTAL FUNDS

Local Option Gas Tax Fund

Local Option Gas Tax

The Local Option Gas Tax is first collected at the gasoline pump on a cents-per-gallon basis, which varies from county to county. Within Seminole County, an inter-local agreement between the County and the seven cities within Seminole County defines how the proceeds are allocated to members based on a rolling average of annual road maintenance and road improvement spending. Local Option Gas Tax is budgeted at \$585,477 and is remitted to the City by the State based on a formula of several variables. This revenue is budgeted upon estimates based on economic projections and historical data. This revenue source provides relief to the General Fund for transportation-related costs.

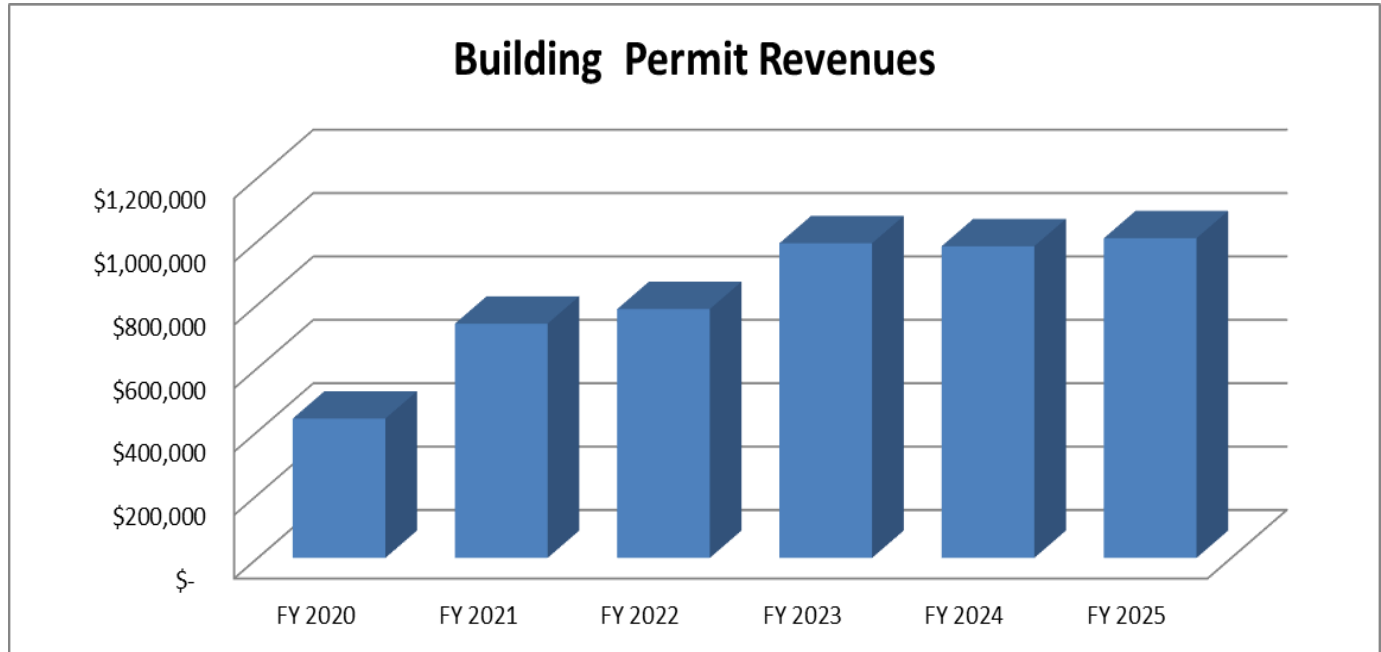


FY 20 - Actual	FY 21 - Actual	FY 22 - Actual	FY 23 - Actual	FY 24 - Budget	FY 25 - Budget
\$610,603	\$530,614	\$533,875	\$574,324	\$570,940	\$585,477

Building Safety Fund

Building Permits

Building permit revenues are segregated into the Building Safety Fund. The revenues collected are to be used for the cost of ensuring building safety. Building Permits revenue is budgeted at \$1,008,779, 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 2023 reflected a significant increase in residential and commercial development activity. Revenues in other fiscal years derived from this source are more reflective of historical levels.



FY 20 - Actual	FY 21 - Actual	FY 22 - Actual	FY 23 - Actual	FY 24 - Budget	FY 25 - Budget
\$ 439,575	\$ 739,187	\$ 785,193	\$ 992,781	\$ 983,543	\$1,008,779

Community Redevelopment Agency (CRA) Fund

The CRA Fund derives its revenue from Seminole County’s contribution to the CRA and the General Fund contribution to the CRA. The CRA Fund has \$1,127,528 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 \$670,721.

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 2025 Annual Budget reflects the City’s estimated distribution of \$600,000. This revenue source is required to be used for improving public infrastructure according to the terms of the agreement and provides a significant relief for the General Fund for infrastructure projects. Revenue projections for this source are estimated based on the original revenue projections for the tax and historical collections.

Stormwater Fund

Budgeted stormwater charges for services revenue in the Stormwater Utility Fund of \$2,467,111 are based on a rate of \$9.75 per equivalent residential units (ERU) per month, a 3% rate increase from FY 2024. An ERU is the average impervious area in square feet for all residential dwelling units in the City, calculated at 2,304 square feet of impervious area, and is recorded in the Stormwater Special Revenue Fund. There is minimal fluctuation in revenue to this fund as the additions due to new development or changes in land use do not occur on a regular basis. A ten-year Stormwater and Lakes Management Master Plan was adopted in 2017. Assumptions in the master plan are as follows:

- Personal services are anticipated to increase 3% annually.
- Normal operating budget includes an inflation rate of 2%. Specific increases for professional fees, contractual services, other current charges, and operating supplies were included for identified projects.
- Leases, loans and studies follow established amortization schedules.
- Interfund transfer to the General Fund associated with utility management, finance and accounting is estimated to grow at a rate of 12.5%.
- Capital spending is estimated at \$3,937,154 for the ten-year time period, and at \$585,000 for FY 2025
- A planned increase to \$10.05 in FY 2025 and a 3% increase per ERU each subsequent year thereafter to a maximum of \$10.65 per ERU by FY 2027.

Ten-Year Stormwater Budget

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

Solid Waste Fund

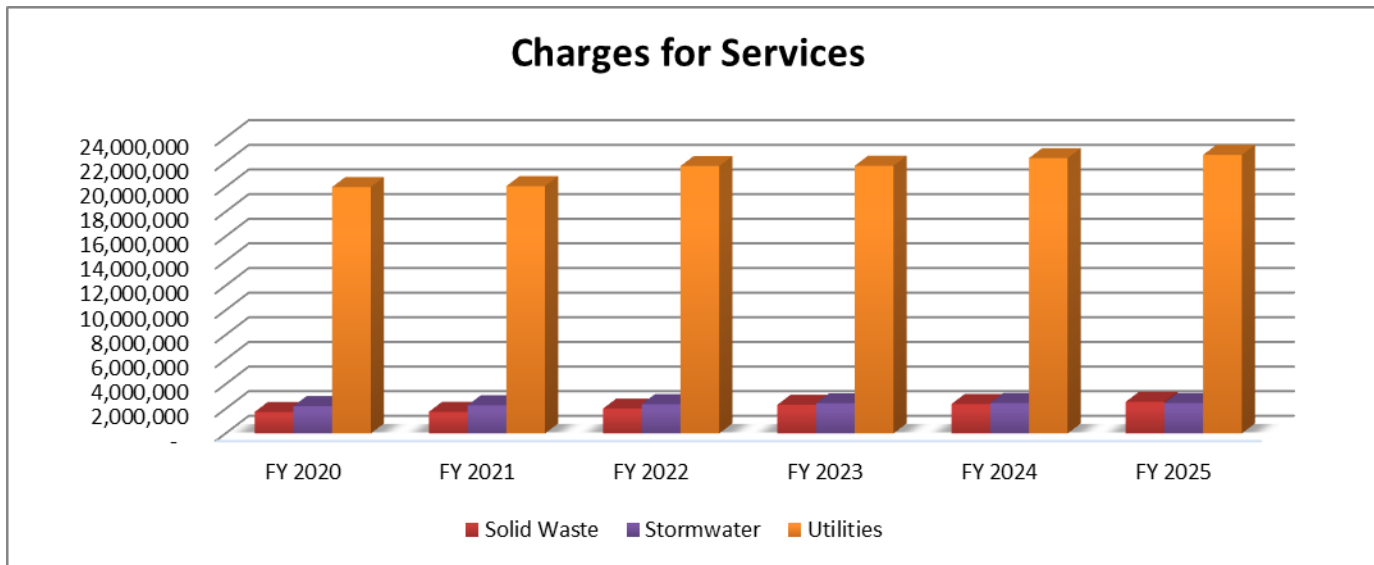
Residential solid waste collection revenue of \$2,562,720 is budgeted in the Solid Waste Fund and is based on the contractor’s contractual charge to the City for the service plus an adjustment for fuel and indirect costs based on the Consumer Price Index (CPI). Through FY 2021, the City has maintained charges for residential solid waste collection and had not passed the annual CPI increases on to the citizens since 2010. In FY 2021, The City Commission authorized an increase in residential solid waste collection fees to fully fund residential solid waste collection costs over the next six years. As a result, the City increased the rates for FY 2022 to \$21.00 in the residential garbage collection rate and increased to \$31.00 for side door collection service which was an increase of 14%. In FY 2022, the City Commission authorized updated increases over the next five years which brought the rates for FY 2024 to \$25.11 for standard collection and \$35.11 for side door collection service. The City has planned an increase for FY 2025 to \$26.12 for standard collection and \$36.12 for side door collection service which is an increase of 4% and 3% subsequently.

PROPRIETARY FUNDS

Water & Sewer Utility Fund

Charges for water, sewer, and reclaimed water service are budgeted in the Water and Sewer Utility Fund and are predicated upon base charges plus a tiered rate based upon consumption. Together with tap and connection fees that are recorded in the utility Capital Improvement Fund for new utility connections, these charges are predicted to be \$22,616,287. The City is required by ordinance to engage an outside consulting firm to determine the optimal rate structure to adequately maintain the water and sewer system. The rate studies normally are done to cover a three to five-year span. The most recent five-year rate study will be completed in 2024, setting rates for FY 2023 to FY 2027. Budgeted revenue for FY 2025 is based on projections utilizing the rate structure per the rate study.

The total projected Utility Charges for Services for FY 2025 is \$27,646,118. The table below portrays the historical picture of these three revenue sources:



	FY 20 - Actual	FY 21 - Actual	FY 22 - Actual	FY 23 - Actual	FY 24 - Budget	FY 25 - Budget
Solid Waste	\$ 1,740,582	\$ 1,751,741	\$ 2,015,937	\$ 2,319,538	\$ 2,387,514	\$ 2,562,720
Stormwater	\$ 2,213,648	\$ 2,283,358	\$ 2,377,304	\$ 2,446,478	\$ 2,470,743	\$ 2,467,111
Utilities	\$ 20,001,520	\$ 20,077,002	\$ 21,709,693	\$ 21,729,195	\$ 22,348,711	\$ 22,616,287
Total	\$ 23,955,749	\$ 24,112,100	\$ 26,102,934	\$ 26,495,211	\$ 27,206,968	\$ 27,646,118

Utility Capital Improvement Fund

Water & sewer system impact fees for new hookups are budgeted in the Utility Capital Improvement Fund at \$215,000 (These fees are included in the above chart.). This is based on historical trends and new growth.

OTHER REVENUE SOURCES

Miscellaneous Revenues

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

Interest revenue is budgeted among the appropriated funds at \$1,041,875. Interest rates declined to historically low levels in FY 2021, but have since started a return to more normal levels and have been budgeted accordingly. The City invests excess funds according to the Investment Policy adopted in Resolution 23-3372, 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 \$512,793 for FY 2025 and is based on ERUs for residential and commercial properties.

All other miscellaneous revenues are conservatively budgeted at \$575,721 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 \$5,444,712. This is comprised of a transfer of \$2,264,279 for return on investment and \$3,180,433 for overhead costs. The interfund transfer from the Water & Sewer Utility Fund to the Renewal & Replacement Fund is budgeted at \$4,000,000, which accounts for most Utility Fund Capital Improvements. Appropriation of Fund Balance as a revenue reflects the increase or decrease on the reliance of Fund Balance as a revenue source to balance revenues against expenditures for a given year and ensure a balanced budget. Appropriation of Fund Balance is budgeted at \$8,262,463. It is largely comprised of appropriations in the Water & Sewer Utility Fund, Renewal & Replacement Fund, CRA Fund, Infrastructure Sales Surtax and General Fund. The City is required to fund the CRA for the increase in Tax Increment Financing each year as mandated by Florida Statutes sec. 163. This transfer is budgeted at \$670,721 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 \$803,384.



EXPENDITURES

Citywide Expenditures

The FY 2025 Annual Budget includes a request for a 4.0% salary increase for Police Officers and a 4% salary increase for all other employees excluding the Commissioners. This increase is budgeted to take effect in October 2024. Personal services increased \$2,454,578 (11.6%) Citywide over the FY 2024 budget. This increase is due to budgeted salary increases, an increase of 1 additional position, and budgeted health insurance costs over FY 2024. Operating expenditures increased \$1,229,359 (6.2%). The Operating – Leases line displays the debt service payments recorded as current financial resources in the budgeting process, which is a departure from Generally Accepted Accounting Principles. It is useful to identify these costs in the budgetary process as the commitment to debt service for leases fluctuates over time. Other debt service requirements are based on current amortization schedule commitments of \$5,926,862, a decrease of (-3.5%) over FY 2024 per the current debt schedule. Capital improvements have increased \$1,376,754 (14.1%). These budgeted amounts follow the adopted master plans for stormwater, hydraulic modeling, parks and recreation and multi-modal transportation. Total capital outlay for FY 2025 and projected spending in future years based on current information are reflected in the Capital Improvement Program section.

Expenditure by Type:	FY 24 Budget	FY 25 Budget	Dollar Variance	% Change
Personal Services	\$ 21,142,420	\$ 23,596,998	\$ 2,454,578	11.6%
Operating	19,694,603	20,923,962	1,229,359	6.2%
Operating - Leases	1,344,843	583,167	(761,676)	-56.6%
Other Debt Service	6,141,634	5,926,862	(214,772)	-3.5%
Capital Improvements	9,781,941	11,158,695	1,376,754	14.1%
Transfers	12,185,922	12,588,109	402,187	3.30%
CRA Tax Increment Financing	599,644	670,721	71,077	11.9%
Total	\$ 70,891,007	\$ 75,448,514	\$ 4,557,507	6.43%

General Fund

The table below demonstrates the change in expenditures between FY 2024 and FY 2025 for the General Fund. Significant changes in expenditures are an increase of 230.9% in Capital Improvements and an increase of 13.6% in Personal Services, and an increase of 11.9% in CRA Tax Increment Financing. Capital Improvements increased in accordance with the adopted master plans. CRA Tax Increment Financing significant increase is due to increase in the estimated taxable value and the new construction. Personal Services increased due to the significant increase in health insurance cost, the addition of 1 new positions and budgeted salary increases.

Expenditure by Type:	FY 24 Budget	FY 25 Budget	Dollar Variance	% Change
Personal Services	\$ 14,367,771	\$ 16,323,884	\$ 1,956,113	13.6%
Operating	6,114,550	6,678,386	563,836	9.2%
Operating - Leases	981,541	524,854	(456,687)	-46.5%
Capital Improvements	55,000	182,000	127,000	230.9%
Transfers	2,137,462	1,922,118	(215,344)	-10.1%
CRA Tax Increment Financing	599,644	670,721	71,077	11.9%
Total	\$ 24,255,968	\$ 26,301,963	\$ 2,045,995	8.4%

Water and Sewer Utility Fund

Water and Sewer Utility Fund decreased \$267,791 (-1.07%). Significant changes in expenses are a decrease of -51% in Capital Improvements and an increase of 5.7% in Personal Services.

Total capital outlay for FY 2025 and projected spending in future years based on current information are reflected in the Capital Improvement Program in the Capital Improvement Section. Capital Improvement's significant decrease is due to decreased anticipated Capital contribution costs pertaining to the Iron Bridge Water Pollution Control Facility being budgeted in FY 2025. 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 and increased budgeted health insurance costs.

The table below demonstrates the change in expenditures between FY 2024 and FY 2025 for the Water and Sewer Utility Fund.

Expenditure by Type:	FY 24 Budget	FY 25 Budget	Dollar Variance	% Change
Personal Services	\$ 5,090,745	\$ 5,382,242	\$ 291,497	5.7%
Operating	7,662,937	7,747,609	84,672	1.1%
Capital Improvements	2,022,471	987,500	(1,034,971)	-51%
Debt Service/Transfers	10,165,286	10,556,297	391,011	3.8%
Total	\$ 24,941,439	\$ 24,673,648	\$ (267,791)	-1.07%



FINANCIAL POLICIES

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

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

Operating Policies:

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

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

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

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

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

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

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

Revenue Policies:

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

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

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

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

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

The City shall transfer 10% 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 2025 Annual Budget.

FY 2025 Budget Expenditures	General Fund	Water & Sewer Fund
Salaries	\$ 16,323,884	\$ 5,382,242
Operating	\$ 6,678,386	\$ 7,747,609
Total Operating	\$ 23,002,270	\$ 13,129,851
Reserve Percentage	25%	25%
Fund Balance Reserve	\$ 5,750,568	\$ 3,282,463

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 23-3372. 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 10/01/24	Debt Service for FY 2025		
							Principal	Interest	Total
Governmental Funds									
General Fund									
<u>Leases</u>									
Fiscal Year 2021									
SUV Patrol Vehicles (10)	513,836	2021	11/15/25	2025	1.67%	104,455	104,455	1,744	106,199
Fiscal Year 2023									
PD Vehicles (5)	291,638	2023	11/15/26	2027	3.00%	174,826	56,149	6,538	62,687
PD Vehicles (5)	250,000	2023	06/26/28	2028	4.23%	166,429	39,058	7,040	46,098
Code Pickup (2)	100,000	2023	06/26/28	2028	4.23%	66,571	15,623	2,816	18,439
Sts Flatbed Dump Truck	80,000	2023	06/26/28	2028	4.23%	53,257	12,499	2,253	14,752
Sts Bucket Truck	136,617	2023	06/26/28	2028	4.23%	90,948	21,343	3,847	25,190
Sts Service Truck	52,784	2023	06/26/28	2028	4.23%	35,139	8,247	1,486	9,733
Recreation Pickup	50,000	2023	06/26/28	2028	4.23%	33,286	7,812	1,408	9,220
Facilities Pickup	55,000	2023	06/26/28	2028	4.23%	36,614	8,593	1,549	10,142
Capital Lease									
IT Copiers	170,623	2022	04/30/26	2025	2.82%	-	43,751	1,408	45,159
Records Storage Unit	94,256	2021	10/31/25	2026	3.00%	-	28,542	508	29,050
Axon Video Surveillance Officer Safety	575,671	2023	10/24/23	2027	3.80%	-	114,974	13,611	128,585
Axon Video Surveillance In-Car Camera	36,203	2023	10/24/23	2027	3.80%	-	7,231	856	8,087
Axon Interview Room Cameras	57,643	2023	03/13/23	2027	3.80%	-	10,025	1,488	11,513
Total General Fund	\$ 2,464,271					\$ 761,525	\$ 478,302	\$ 46,552	\$ 524,854
Debt Service Fund									
<u>Bank Notes</u>									
Sales Tax Revenue Note, Series 2011A	5,345,000	2011	10/01/26	2027	3.00%	1,915,000	620,000	48,877	668,877
Purpose: Refinance Capital Improvements									
Taxable Sausalito Note, Series 2019	1,643,579	2019	07/01/29	2029	3.11%	896,380	168,466	27,878	196,344
Purpose: Infrastructure Improvements									
Capital Improvement Rev Note, Series 2021	15,679,481	2021	10/01/45	2046	2.07%	13,992,130	522,758	286,960	809,718
Purpose: Public Works Complex Cap Improve									
PD Complex	10,000,000	2022	12/01/41	2042	3.00%	9,355,000	445,000	202,466	647,466
Purpose: Public Safety Complex Const									
<u>Other Loans</u>									
<u>General Obligation Bond:</u>									
General Obligation Bond, Series 2021	6,000,000	2021	08/01/38	2038	2.01%	5,135,000	330,000	103,214	433,214
General Obligation Bond, Series 2022A	10,000,000	2022	08/01/41	2041	2.13%	9,195,000	455,000	195,854	650,854
General Obligation Bond, Series 2022B	8,000,000	2022	08/01/41	2041	2.13%	7,630,000	380,000	162,519	542,519
Purpose: Parks Construction & Improvements									
Total Debt Service Fund	\$ 56,668,060					\$ 48,118,510	\$ 2,921,224	\$ 1,027,768	\$ 3,948,992
Infrastructure Sales Surtax									
<u>Bank Note</u>									
Revenue Bond, Series 2015	9,894,000	2015	01/01/24	2025	1.85%	1,143,000	1,143,000	10,573	1,153,573
Purpose: Infrastructure Improvements									
Total Infrastructure Surtax	\$ 9,894,000					\$ 1,143,000	\$ 1,143,000	\$ 10,573	\$ 1,153,573
Total Governmental Funds	\$ 69,026,331					\$ 50,023,035	\$ 4,542,526	\$ 1,084,893	\$ 5,627,419



Debt Service Table

	Amount	FY	Date of	FY of	Interest	Principal Balance	Debt Service for FY 2025		
	Issued	Issued	Maturity	Maturity	Rate	at 10/01/24	Principal	Interest	Total
Enterprise Funds									
Water & Sewer Utility Fund									
<u>State Revolving Loans</u>									
FDEP Loan No. DW590301	4,244,917	2011	10/15/32	2033	2.54%	1,479,402	169,264	35,903	205,167
Purpose: Water Quality Improvements									
<u>Bank Notes</u>									
Utility Sys Revenue Bond, Series 2019	8,000,000	2020	10/01/34	2035	1.94%	6,150,000	505,000	114,130	619,130
Purpose: Advanced Metering Infrastructure Capital Improvements									
Total Water & Sewer Utility Fund	<u>\$ 12,244,917</u>					<u>\$ 7,629,402</u>	<u>\$ 674,264</u>	<u>\$ 150,033</u>	<u>\$ 824,297</u>
Golf Course Fund									
<u>Leases</u>									
Fiscal Year 2025									
Golf Carts	148,320	2025	11/15/24	2029	4.74%	-	26,929	6,443	33,372
Fiscal Year 2021									
Reelmaster 5510-D	58,160	2021	11/15/24	2025	1.67%	11,823	11,823	197	12,020
Groundsmaster 4500-D	62,521	2021	11/15/24	2025	1.67%	12,710	12,709	212	12,921
Total Golf Course Fund	<u>\$ 269,001</u>					<u>\$ 24,533</u>	<u>\$ 51,461</u>	<u>\$ 6,852</u>	<u>\$ 58,313</u>
Total Enterprise Funds	<u>\$ 12,513,918</u>					<u>\$ 7,653,935</u>	<u>\$ 725,725</u>	<u>\$ 156,885</u>	<u>\$ 882,610</u>
Total All Funds	<u>\$ 81,540,249</u>					<u>\$ 57,676,970</u>	<u>\$ 5,268,251</u>	<u>\$ 1,241,778</u>	<u>\$ 6,510,029</u>

DEPARTMENT/FUND MATRIX FY 2025



		FUND													
DEPARTMENT/DIVISION		General Fund	Police Education	Local Option Gas Tax	Stormwater Utility	Community Redevelop. Agency	Infra-structure Surtax	Tree Replace.	Solid Waste	Building Safety	Street Light	Debt Service	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														
	Lake Management														
	Solid Waste														
	Inventory Control														
	Administration														
	Distribution & Collection														
	Lift Station														
	Water Reclamation														
	Water Production														
	Golf Course														

The above matrix allows the user to understand the funds that are related to each department and division for the FY 2024 budget. Note that some divisions use multiple fund allow them to achieve their goals and objectives.

Changes from the Proposed Budget to the Adopted Budget

General Fund (001)			
Revenues:	Total from the Proposed Budget		\$ 26,261,899
	Increase Reliance on Fund Balance	5,059	
	Increase Ad Valorem Taxes*	35,005	
	*Taxable Value slightly increased		
			\$ 40,064
	Total for the Adopted Budget		\$ 26,301,963
Expenditures:	Total from the Proposed Budget		\$ 26,261,899
	Decrease Salaries and Benefits*	(24,589)	
	Increase IT Small Tools (SHI Nutanix contract)	33,849	
	Increase Interfund Transfer to CRA Fund	804	
	Increase PD Training	9,000	
	Increase Aids To Government Agencies (Opioid Settlement to SC)	21,000	
	*Minimal Benefit Adjustments (Health Insurance)		
			\$ 40,064
	Total for the Adopted Budget		\$ 26,301,963

Stormwater Utility Fund (110)			
Revenues:	Total from the Proposed Budget		\$ 2,611,307
	Decrease Reliance on Fund Balance	(2,491)	
			\$ (2,491)
	Total for the Adopted Budget		\$ 2,608,816
Expenditures:	Total from the Proposed Budget		\$ 2,611,307
	Decrease Salaries and Benefits*	(2,491)	
	*Minimal Benefit Adjustments (Health Insurance)		
			\$ (2,491)
	Total for the Adopted Budget		\$ 2,608,816

Community Redevelopment Agency (CRA) (113)			
Revenues:	Total from the Proposed Budget		\$ 958,213
	Decrease Reliance on Fund Balance Increase	(90,450)	
	TIF - Seminole County	89,646	
	Increase interfund transfer from General Fund	804	
			\$ -
	Total for the Adopted Budget		\$ 958,213
Expenditures:	Total from the Proposed Budget		\$ 958,213
			\$ -
	Total for the Adopted Budget		\$ 958,213

Changes from the Proposed Budget to the Adopted Budget

Building Safety Fund (119)			
Revenues:	Total from the Proposed Budget		\$ 1,222,922
	Decrease Reliance on Fund Balance	(1,544)	
			\$ (1,544)
	Total for the Adopted Budget		\$ 1,221,378
Expenditures:	Total from the Proposed Budget		\$ 1,222,922
	Decrease Salaries and Benefits*	(1,544)	
	<small>*Minimal Benefit Adjustments (Health Insurance)</small>		
			\$ (1,544)
	Total for the Adopted Budget		\$ 1,221,378

Water & Sewer Fund (401)			
Revenues:	Total from the Proposed Budget		\$ 24,685,463
	Decrease Reliance on Fund Balance	(11,815)	
			\$ (11,815)
	Total for the Adopted Budget		\$ 24,673,648
Expenditures:	Total from the Proposed Budget		\$ 24,685,463
	Decrease Salaries and Benefits*	(11,815)	
	<small>*Minimal Benefit Adjustments (Health Insurance)</small>		
			\$ (11,815)
	Total for the Adopted Budget		\$ 24,673,648

Reconciliation of Proposed Budget to Adopted Budget

City-wide Proposed Budget		\$ 75,424,300
Summary Changes to Proposed Budget by Fund:		
General Fund - Increase	40,064	
Stormwater Utility Fund) - Decrease	(2,491)	
Community Redevelopment Agency (CRA) - No Change	-	
Building Safety Fund - Decrease	(1,544)	
Water & Sewer Fund - Decrease	(11,815)	
		24,214
City-wide Adopted Budget		\$ 75,448,514





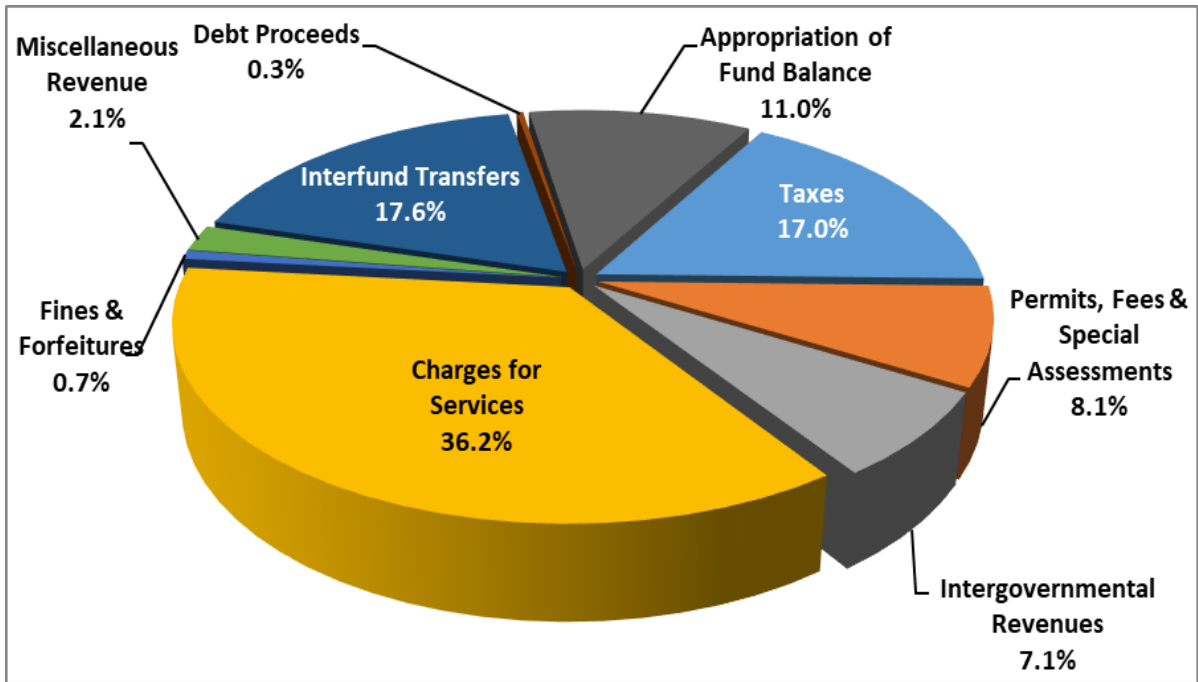
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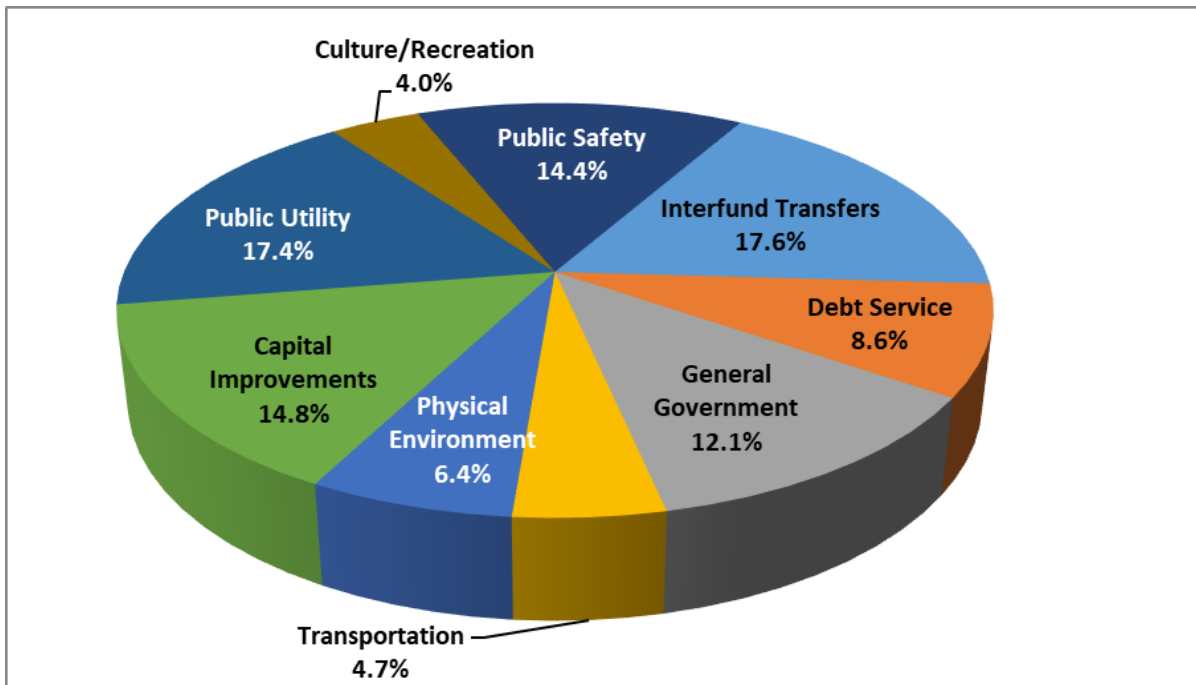
SUMMARIES



City Wide Revenues \$75.4 M



City Wide Expenditures \$75.4 M





**COMPARATIVE YEARS SUMMARY
ALL APPROPRIATED FUNDS**

	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET
<u>REVENUES</u>			
Ad Valorem Taxes	5,971,913	6,551,717	7,147,566
Other Taxes	7,002,972	7,269,810	5,688,750
Permits, Fees & Special Assessments	5,238,851	5,993,088	6,074,745
Intergovernmental Revenues	4,791,840	5,361,872	5,323,826
Charges for Services	26,246,789	26,726,464	27,290,331
Fines & Forfeitures	588,750	685,964	546,087
Miscellaneous Revenue	1,043,128	1,089,734	1,617,596
Interfund Transfers In	10,859,016	12,785,566	13,258,830
Debt Proceeds	773,254	1,616,032	238,320
Appropriation of Fund Balance	7,692,447	2,810,760	8,262,463
TOTAL REVENUES	<u>70,208,960</u>	<u>70,891,007</u>	<u>75,448,514</u>
<u>EXPENDITURES/EXPENSES</u>			
General Government	6,261,376	7,532,434	9,098,634
Public Safety	9,560,908	10,149,149	10,893,840
Public Utility	12,097,262	12,753,682	13,129,851
Physical Environment	3,873,204	4,319,036	4,824,775
Transportation	2,814,834	3,264,163	3,553,695
Economic Environment	93,144	-	-
Human Services	-	135,936	21,000
Culture/Recreation	2,454,159	2,682,623	2,999,165
Capital Outlay	15,696,827	9,781,941	11,158,695
Debt Service	6,532,895	7,486,477	6,510,029
Interfund Transfers Out	10,824,351	12,785,566	13,258,830
TOTAL EXPENDITURES/EXPENSES	<u>70,208,960</u>	<u>70,891,007</u>	<u>75,448,514</u>



COMPARATIVE YEARS SUMMARY GOVERNMENTAL FUNDS GENERAL FUND

	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET
<u>REVENUES</u>			
Ad Valorem Taxes	5,971,913	6,551,717	7,147,566
Other Taxes & User Fees	4,288,504	4,298,870	4,503,273
Permits, Fees & Special Assessments	2,457,791	2,599,422	2,654,597
Intergovernmental Revenues	3,889,425	4,217,893	4,196,298
Charges for Services	195,844	204,110	223,250
Fines & Forfeitures	206,750	207,050	172,050
Miscellaneous Revenue	457,336	514,046	730,474
Interfund Transfers In	4,838,247	5,003,227	6,248,096
Appropriation of Fund Balance	34,633	659,633	426,359
TOTAL REVENUES	<u>22,340,443</u>	<u>24,255,968</u>	<u>26,301,963</u>
<u>EXPENDITURES</u>			
General Government	6,165,376	6,686,834	7,552,934
Public Safety	8,462,603	8,985,753	9,746,450
Physical Environment	246,527	283,763	622,134
Transportation	1,661,065	1,905,848	2,108,337
Economic Environment	93,144	-	-
Human Services	-	-	21,000.00
Culture/Recreation	2,399,659	2,620,123	2,951,415
Capital Outlay	188,000	55,000	182,000
Debt Service	509,194	981,541	524,854
Interfund Transfers Out	2,614,875	2,737,106	2,592,839
TOTAL EXPENDITURES	<u>22,340,443</u>	<u>24,255,968</u>	<u>26,301,963</u>



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

	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET
<u>REVENUES</u>			
Other Taxes	2,714,468	2,970,940	1,185,477
Permits, Fees & Special Assessments	2,547,743	3,177,966	3,205,148
Intergovernmental Revenues	902,415	1,143,979	1,127,528
Charges for Services	4,471,816	4,858,257	5,029,831
Fines & Forfeitures	10,000	10,000	10,000
Miscellaneous Revenue	207,100	192,915	458,622
Interfund Transfers In	3,032,769	3,155,001	3,010,734
Debt Proceeds	759,554	1,456,032	-
Appropriation of Fund Balance	10,142,239	(319,300)	3,350,305
TOTAL REVENUES	<u>24,788,104</u>	<u>16,645,790</u>	<u>17,377,645</u>
<u>EXPENDITURES</u>			
General Government	96,000	845,600	1,545,700
Public Safety	1,098,305	1,163,396	1,147,390
Physical Environment	3,626,677	4,035,273	4,202,641
Transportation	1,153,769	1,358,315	1,445,358
Human Services	-	135,936.00	-
Capital Outlay	13,245,055	2,917,132	3,000,000
Debt Service	4,816,704	5,372,137	5,102,565
Interfund Transfers Out	751,594	818,001	933,991
TOTAL EXPENDITURES	<u>24,788,104</u>	<u>16,645,790</u>	<u>17,377,645</u>



COMPARATIVE YEARS SUMMARY
ENTERPRISE FUND
WATER AND SEWER

	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET
<u>REVENUES</u>			
Charges for Services	21,579,129	21,664,097	22,037,250
Fines & Forfeitures	372,000	468,914	364,037
Miscellaneous Revenue	265,822	270,822	241,500
Debt Proceeds	13,700	-	-
Appropriation of Fund Balance	(366,152)	2,537,606	2,030,861
TOTAL REVENUES	<u>21,864,499</u>	<u>24,941,439</u>	<u>24,673,648</u>
<u>EXPENSES</u>			
Administration & Operations	2,996,263	2,956,307	2,965,926
Collection	2,240,849	2,464,838	2,701,757
Wastewater Lift Stations	968,570	1,032,530	1,015,885
Wastewater Treatment & Disposal	4,259,764	4,542,728	4,540,197
Drinking Water Production	1,631,816	1,757,279	1,906,086
Depreciation	-	-	-
Amortization	-	-	-
Capital Outlay	1,177,272	2,022,471	987,500
Debt Service	1,132,083	1,034,827	824,297
Interfund Transfers Out	7,457,882	9,130,459	9,732,000
TOTAL EXPENSES	<u>21,864,499</u>	<u>24,941,439</u>	<u>24,673,648</u>



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

	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET
<u>REVENUES</u>			
Licenses & Permits	233,317	215,700	215,000
Intergovernmental Revenues	-	-	-
Miscellaneous Revenue	112,870	111,951	187,000
Interfund Transfers In	2,988,000	4,627,338	4,000,000
Debt Proceeds	-	160,000	238,320
Appropriation of Fund Balance	(2,118,273)	(67,179)	2,454,938
TOTAL REVENUES	<u>1,215,914</u>	<u>5,047,810</u>	<u>7,095,258</u>
<u>EXPENSES</u>			
Capital Outlay	1,086,500	4,787,338	6,989,195
Debt Service	74,914	97,972	58,313
Culture/Recreation	54,500	62,500	47,750
Interfund Transfers Out	-	100,000	-
TOTAL EXPENSES	<u>1,215,914</u>	<u>5,047,810</u>	<u>7,095,258</u>



REVENUES BY SOURCES SUMMARY ALL APPROPRIATED FUNDS

	General Fund	Police Education Fund	Parks & Recreation Impact Fee	Local Option Gas Tax	Storm-Water Utility	Multi-Modal Impact Fee	CRA Fund
Taxes							
Ad Valorem Taxes	7,147,566						
Utility & Communication Taxes	4,503,273						
Business Tax Receipts	-			585,477			
Sales & Use Taxes							
Total	11,650,839	-	-	585,477	-	-	-
Permits, Fees & Special Assessments							
Franchise Fees	2,548,510						
Building Permits							
Impact Fees			15,000			25,000	
Special Assessments	90,000						
Other Licenses & Permits	16,087						
Total	2,654,597	-	15,000	-	-	25,000	-
Intergovernmental Revenue							
Federal Grants	-						
State Grants							
State Shared Revenue	4,106,953						
Grants Other Local Units	67,345						
Shared Revenue/Other Local	22,000						1,127,528
Total	4,196,298	-	-	-	-	-	1,127,528
Charges for Services							
General Government	70,050						
Public Safety	1,200						
Physical Environment					2,467,111		
Human Services							
Culture/Recreation	152,000						
Total	223,250	-	-	-	2,467,111	-	-
Fines & Forfeitures							
Court Fines	125,000	10,000					
Violation-Local Ordinance	45,550						
Other Fines & Forfeitures	1,500						
Total	172,050	10,000	-	-	-	-	-
Miscellaneous Revenue							
Interest Earnings	384,000	50	300	30,000	30,000	8,500	40,000
Sale/Comp-Loss of Assets							
Other Miscellaneous Revenue	346,474						
Total	730,474	50	300	30,000	30,000	8,500	40,000
Other Financing Sources							
Interfund Transfer	6,248,096						670,721
Debt Proceeds							
Fund Balance Carryover	426,359	15,325	(15,300)	140,273	111,705	(33,500)	1,876,568
Total	6,674,455	15,325	(15,300)	140,273	111,705	(33,500)	2,547,289
Total Revenues	26,301,963	25,375	-	755,750	2,608,816	-	3,714,817

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund



REVENUES BY SOURCES SUMMARY ALL APPROPRIATED FUNDS

	Infrastruct- ure Surtax	Tree Replace. Fund	Municipal Impact Fee Fund	Solid Waste Fund	Building Safety Fund	Street Light Fund	American Rescue Plan Act
Taxes							
Ad Valorem Taxes							
Utility & Communication Taxes							
Business Tax Receipts							
Sales & Use Taxes	600,000						
Total	600,000	-	-	-	-	-	-
Permits, Fees & Special Assessments							
Franchise Fees							
Building Permits					1,010,539		
Impact Fees			15,000				
Special Assessments						512,793	
Other Licenses & Permits							
Total	-	-	15,000	-	1,010,539	512,793	-
Intergovernmental Revenue							
Federal Grants							-
State Grants							
State Shared Revenue							
Grants Other Local Units							
Shared Revenue/Other Local							
Total	-	-	-	-	-	-	-
Charges for Services							
General Government							
Public Safety							
Physical Environment				2,562,720			
Human Services							
Culture/Recreation							
Total	-	-	-	2,562,720	-	-	-
Fines & Forfeitures							
Court Fines							
Violation-Local Ordinance							
Other Fines & Forfeitures							
Total	-	-	-	-	-	-	-
Miscellaneous Revenue							
Interest Earnings	50,000	3,000	500	2,000	25,000	4,500	20,000
Sale/Comp-Loss of Assets							
Other Miscellaneous Revenue						102,747	
Total	50,000	3,000	500	2,000	25,000	107,247	20,000
Other Financing Sources							
Interfund Transfer						17,609	
Debt Proceeds							
Fund Balance Carryover	1,253,573	15,000	(15,500)	(55,384)	185,839	33,959	(20,000)
Total	1,253,573	15,000	(15,500)	(55,384)	185,839	51,568	(20,000)
Total Revenues	1,903,573	18,000	-	2,509,336	1,221,378	671,608	-

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund



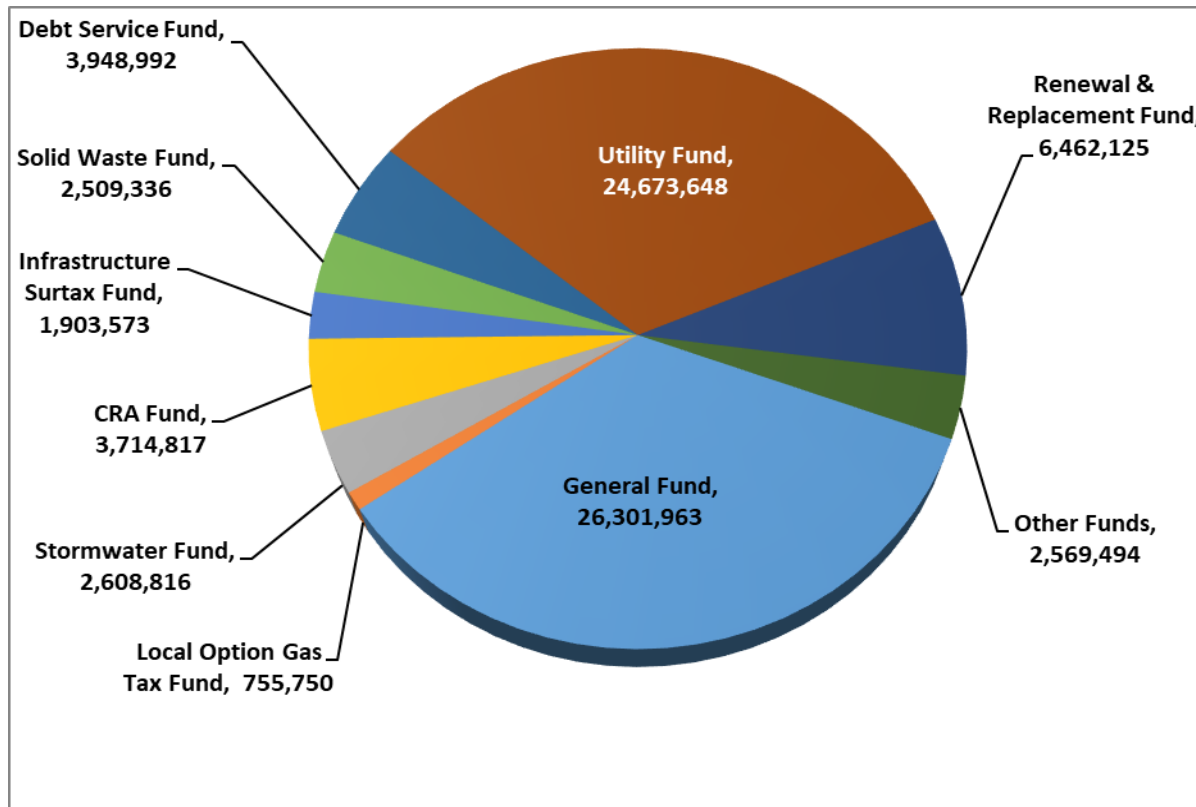
REVENUES BY SOURCES SUMMARY ALL APPROPRIATED FUNDS

	Debt Service Fund	Equipment Replace. Fund	Parks Master Plan Fund	Water & Sewer Utility	Renewal & Replacement	W & S Capital Improv.	Golf Club Fund	Total Funds
Taxes								
Ad Valorem Taxes								7,147,566
Utility & Communication Taxes								4,503,273
Business Tax Receipts								1,185,477
Sales & Use Taxes								-
Total	-	-	-	-	-	-	-	12,836,316
Permits, Fees & Special Assessments								
Franchise Fees								2,548,510
Building Permits								1,010,539
Impact Fees						215,000		270,000
Special Assessments	1,626,816							2,229,609
Other Licenses & Permits								16,087
Total	1,626,816	-	-	-	-	215,000	-	6,074,745
Intergovernmental Revenue								
Federal Grants								0
State Grants								
State Shared Revenue								4,106,953
Grants Other Local Units								67,345
Shared Revenue/Other Local								1,149,528
Total	-	-	-	-	-	-	-	5,323,826
Charges for Services								
General Government								70,050
Public Safety								1,200
Physical Environment				22,037,250				27,067,081
Human Services								-
Culture/Recreation								152,000
Total	-	-	-	22,037,250	-	-	-	27,290,331
Fines & Forfeitures								
Court Fines								135,000
Violation-Local Ordinance				364,037				409,587
Other Fines & Forfeitures								1,500
Total	-	-	-	364,037	-	-	-	546,087
Miscellaneous Revenue								
Interest Earnings	35,000	2,025	85,000	135,000	145,000	42,000		1,041,875
Sale/Comp-Loss of Assets								-
Other Miscellaneous Revenue		20,000		106,500				575,721
Total	35,000	22,025	85,000	241,500	145,000	42,000	-	1,617,596
Other Financing Sources								
Interfund Transfer	2,322,404				4,000,000		-	13,258,830
Debt Proceeds		-	-	-			238,320	238,320
Fund Balance Carryover	(35,228)	(22,025)	(85,000)	2,030,861	2,317,125	(157,000)	294,813	8,262,463
Total	2,287,176	(22,025)	(85,000)	2,030,861	6,317,125	(157,000)	533,133	21,759,613
Total Revenues	3,948,992	-	-	24,673,648	6,462,125	100,000	533,133	75,448,514

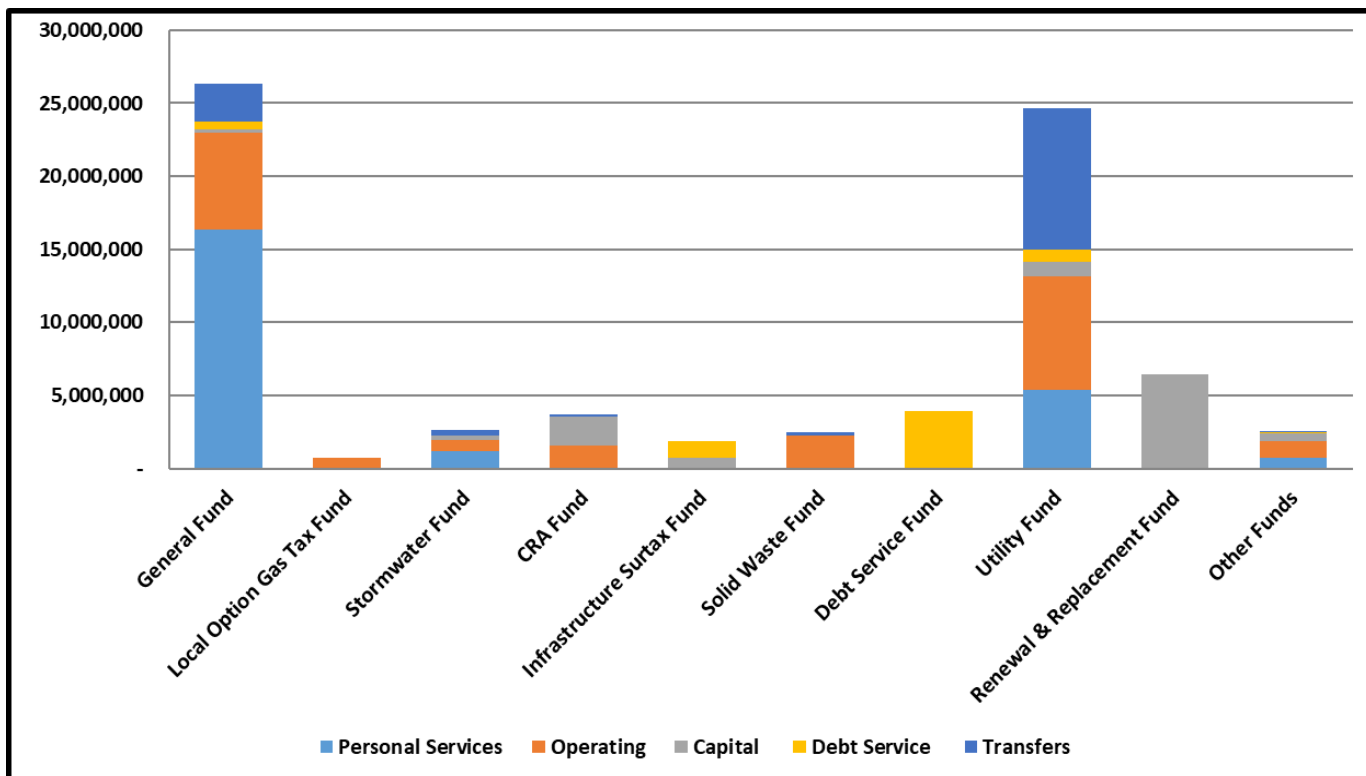
Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund



Revenues by Fund



Expenditures by Fund





SOURCES AND USES OF FUNDS SUMMARY ALL APPROPRIATED FUNDS

	General Fund	Police Education Fund	Parks & Recreation Impact Fee	Local Option Gas Tax Fund	Stormwater Utility Fund	Multi-Modal Impact Fee	Community Redevelopment Agency
SOURCES OF FUNDS							
Taxes	11,650,839			585,477			
Licenses & Permits	2,654,597		15,000			25,000	
Intergovernmental Revenue	4,196,298						1,127,528
Charges for Services	223,250				2,467,111		
Fines & Forfeitures	172,050	10,000					
Miscellaneous Revenue	730,474	50	300	30,000	30,000	8,500	40,000
Interfund Transfers	6,248,096						670,721
Debt Proceeds							
Fund Balance - Revenues	426,359	15,325	(15,300)	140,273	111,705	(33,500)	1,876,568
TOTAL SOURCES	26,301,963	25,375	-	755,750	2,608,816	-	3,714,817
USES OF FUNDS							
General Government	7,552,934						1,545,700
Public Safety	9,746,450	25,375					
Water & Sewer Administration							
Distribution & Collection							
Lift Stations							
Water Reclamation							
Water Production							
Physical Environment	622,134				1,972,611		
Economic Environment	-						
Transportation	2,108,337			755,750			
Human Services	21,000						
Culture/Recreation	2,951,415						
Capital Outlay	182,000				250,000		2,000,000
Debt Service	524,854				-		
Interfund Transfers Out	2,592,839				386,205		169,117
TOTAL USES	26,301,963	25,375	-	755,750	2,608,816	-	3,714,817

Special Revenue Funds

Debt Service Fund

Capital

Water & Sewer Fund



SOURCES AND USES OF FUNDS SUMMARY ALL APPROPRIATED FUNDS

	Infrastructure Surtax Fund	Tree Replacement Fund	Municipal Impact Fee Fund	Solid Waste Fund	Building Safety Fund	Street Light Fund	American Rescue Plan Act
SOURCES OF FUNDS							
Taxes	600,000						
Licenses & Permits			15,000		1,010,539	512,793	-
Intergovernmental Revenue				2,562,720			
Charges for Services							
Fines & Forfeitures							
Miscellaneous Revenue	50,000	3,000	500	2,000	25,000	107,247	20,000
Interfund Transfers				-		17,609	
Debt Proceeds							
Fund Balance - Revenues	1,253,573	15,000	(15,500)	(55,384)	185,839	33,959	(20,000)
TOTAL SOURCES	1,903,573	18,000	-	2,509,336	1,221,378	671,608	-
USES OF FUNDS							
General Government							
Public Safety					1,122,015		
Water & Sewer Administration							
Distribution & Collection							
Lift Stations							
Water Reclamation							
Water Production				2,230,030			
Physical Environment							
Economic Environment							
Transportation		18,000				671,608	
Human Services							-
Culture/Recreation							
Capital Outlay	750,000						
Debt Service	1,153,573						
Interfund Transfers Out				279,306	99,363		
TOTAL USES	1,903,573	18,000	-	2,509,336	1,221,378	671,608	-

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund



SOURCES AND USES OF FUNDS SUMMARY ALL APPROPRIATED FUNDS

	Debt Service Fund	Equipment Replacement Fund	Parks Master Plan Fund	W & S Utility Fund	Renewal & Replacement Fund	W & S Capital Improv. Fund	Golf Club Fund	Total Funds
SOURCES OF FUNDS								
Taxes								12,836,316
Licenses & Permits	1,626,816					215,000		6,074,745
Intergovernmental Revenue			-		-			5,323,826
Charges for Services				22,037,250				27,290,331
Fines & Forfeitures				364,037				546,087
Miscellaneous Revenue	35,000	22,025	85,000	241,500	145,000	42,000		1,617,596
Interfund Transfers	2,322,404				4,000,000			13,258,830
Debt Proceeds							238,320	238,320
Fund Balance - Revenues	(35,228)	(22,025)	(85,000)	2,030,861	2,317,125	(157,000)	294,813	8,262,463
TOTAL SOURCES	3,948,992	-	-	24,673,648	6,462,125	100,000	533,133	75,448,514
USES OF FUNDS								
General Government								9,098,634
Public Safety								10,893,840
Water & Sewer Administration				2,965,926				2,965,926
Distribution & Collection				2,701,757				2,701,757
Lift Stations				1,015,885				1,015,885
Water Reclamation				4,540,197				4,540,197
Water Production				1,906,086				1,906,086
Physical Environment								4,824,775
Economic Environment								-
Transportation								3,553,695
Human Services								21,000
Culture/Recreation							47,750	2,999,165
Capital Outlay		-	-	987,500	6,462,125	100,000	427,070	11,158,695
Debt Service	3,948,992			824,297			58,313	6,510,029
Interfund Transfers Out				9,732,000				13,258,830
TOTAL USES	3,948,992	-	-	24,673,648	6,462,125	100,000	533,133	75,448,514

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund



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

FUND / DIVISION	FY 2025 SALARIES	FY 2025 OPERATING	FY 2025 CAPITAL	FY 2025 DEBT SERV	FY 2025 TRANSFERS	FY 2025 TOTAL
GENERAL FUND:						
City Commission	69,649	57,600	-	-	-	127,249
City Manager/City Clerk	892,106	40,200	-	29,050	-	961,356
Legal	-	263,500	-	-	-	263,500
Procurement and Contract Management	234,025	12,455	-	-	-	246,480
Human Resources	626,527	199,736	-	-	-	826,263
Information Technology	689,449	1,207,635	-	45,159	-	1,942,243
Accounting	866,886	126,145	-	-	-	993,031
Budget	121,639	5,280	-	-	-	126,919
Non-Departmental	-	739,235	-	-	2,592,839	3,332,074
Planning	468,610	189,150	-	-	-	657,760
Economic Development	-	-	-	-	-	-
Code Compliance	454,241	43,900	-	18,439	-	516,580
Parks Maintenance	810,260	863,698	40,000	-	-	1,713,958
Recreation	900,257	377,200	-	9,220	-	1,286,677
Police	7,691,646	1,556,663	-	363,169	-	9,611,478
Engineering	582,834	39,300	-	-	-	622,134
Streets Maintenance	1,191,515	557,704	37,000	49,675	-	1,835,894
Fleet Maintenance	330,728	28,390	105,000	-	-	464,118
City Facilities	393,512	370,595	-	10,142	-	774,249
GENERAL FUND TOTAL	16,323,884	6,678,386	182,000	524,854	2,592,839	26,301,963
POLICE EDUCATION FUND	-	25,375	-	-	-	25,375
LOCAL OPTION GAS TAX FUND	-	755,750	-	-	-	755,750
STORMWATER UTILITY FUND	1,190,857	781,754	250,000	-	386,205	2,608,816
COMMUNITY REDEVELOPMENT AGENCY FUND (CRA)	-	1,545,700	2,000,000	-	169,117	3,714,817
INFRASTRUCTURE SURTAX FUND	-	-	750,000	1,153,573	-	1,903,573
TREE REPLACEMENT FUND	-	18,000	-	-	-	18,000
SOLID WASTE FUND	-	2,230,030	-	-	279,306	2,509,336
BUILDING SAFETY FUND	700,015	422,000	-	-	99,363	1,221,378
STREET LIGHT FUND	-	671,608	-	-	-	671,608
AMERICAN RESCUE PLAN ACT FUND	-	-	-	-	-	-
DEBT SERVICE FUND	-	-	-	3,948,992	-	3,948,992



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

FUND / DIVISION	FY 2025 SALARIES	FY 2025 OPERATING	FY 2025 CAPITAL	FY 2025 DEBT SERV	FY 2025 TRANSFERS	FY 2025 TOTAL
EQUIPMENT REPLACEMENT FUND:						
Code Compliance	-	-	-	-	-	-
Police	-	-	-	-	-	-
City Facilities	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-
EQUIP REPLACEMENT FUND TOTAL	-	-	-	-	-	-
PARKS MASTER PLAN FUND						
PARKS MASTER PLAN FUND	-	-	-	-	-	-
WATER AND SEWER FUND:						
Customer Service	445,698	148,885	-	-	-	594,583
Meter Service	336,525	131,140	160,000	-	-	627,665
Inventory Control	73,364	8,700	-	-	-	82,064
Administration	756,228	32,450	-	-	-	788,678
Distribution & Collection	1,724,693	895,000	77,500	-	-	2,697,193
Lift Stations	517,935	497,950	-	-	-	1,015,885
Water Reclamation	840,013	3,700,184	750,000	-	-	5,290,197
Water Production	687,786	1,218,300	-	-	-	1,906,086
Non-Departmental	-	1,115,000	-	824,297	9,732,000	11,671,297
WATER & SEWER FUND TOTAL	5,382,242	7,747,609	987,500	824,297	9,732,000	24,673,648
RENEWAL & REPLACEMENT FUND:						
Distribution & Collection	-	-	5,757,125	-	-	5,757,125
Lift Stations	-	-	345,000	-	-	345,000
Water Reclamation	-	-	20,000	-	-	20,000
Water Production	-	-	340,000	-	-	340,000
RENEWAL & REPLACEMENT FUND TOTAL	-	-	6,462,125	-	-	6,462,125
CAPITAL IMPROVEMENT FUND						
CAPITAL IMPROVEMENT FUND	-	-	100,000	-	-	100,000
GOLF CLUB FUND						
GOLF CLUB FUND	-	47,750	427,070	58,313	-	533,133
TOTAL ALL FUNDS	23,596,998	20,923,962	11,158,695	6,510,029	13,258,830	75,448,514



EXPENDITURES BY OBJECT CATEGORY SUMMARY - BY DEPARTMENT
ALL APPROPRIATED FUNDS

DEPARTMENT/DIVISION	SALARIES	OPERATING EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	TOTAL FUNDS
ADMINISTRATION DEPARTMENT						
City Commission	69,649	57,600	-	-	-	127,249
City Manager/City Clerk	892,106	40,200	-	29,050	-	961,356
Legal	-	263,500	-	-	-	263,500
ADMINISTRATION DEPARTMENT TOTAL	961,755	361,300	-	29,050	-	1,352,105
ADMINISTRATIVE SERVICES DEPARTMENT						
Procurement and Contract Management	234,025	12,455	-	-	-	246,480
Human Resources	626,527	199,736	-	-	-	826,263
Information Technology	689,449	1,207,635	-	45,159	-	1,942,243
ADMINISTRATIVE SERVICES DEPT. TOTAL	1,550,001	1,419,826	-	45,159	-	3,014,986
COMMUNITY DEVELOPMENT DEPT.						
Planning	468,610	189,150	-	-	-	657,760
Economic Development	-	-	-	-	-	-
Code Compliance	454,241	43,900	-	18,439	-	516,580
Community Redevelopment Agency	-	1,545,700	2,000,000	-	-	3,545,700
Equipment Replacement Fund	-	-	-	-	-	-
Building Safety	700,015	422,000	-	-	-	1,122,015
COMMUNITY DEVELOPMENT DEPT. TOTAL	1,622,866	2,200,750	2,000,000	18,439	-	5,842,055
FINANCE DEPARTMENT						
Accounting	866,886	126,145	-	-	-	993,031
Budget	121,639	5,280	-	-	-	126,919
Customer Service	445,698	148,885	-	-	-	594,583
Meter Service	336,525	131,140	160,000	-	-	627,665
FINANCE DEPARTMENT TOTAL	1,770,748	411,450	160,000	-	-	2,342,198
NON-DEPARTMENTAL						
General Fund	-	739,235	-	-	2,592,839	3,332,074
Stormwater Utility Fund	-	-	-	-	386,205	386,205
Community Redevelopment Agency	-	-	-	-	169,117	169,117
Infrastructure Surtax Fund	-	-	-	1,153,573	-	1,153,573
Solid Waste Fund	-	-	-	-	279,306	279,306
Building Safety	-	-	-	-	99,363	99,363
American Rescue Plan Act Fund	-	-	-	-	-	-
Debt Service Fund	-	-	-	3,948,992	-	3,948,992
Equipment Replacement Fund	-	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-	-
Water and Sewer Fund	-	1,115,000	-	824,297	9,732,000	11,671,297
Golf Club Fund	-	-	-	-	-	-
NON-DEPARTMENTAL TOTAL	-	1,854,235	-	5,926,862	13,258,830	21,039,927
POLICE DEPARTMENT						
Police	7,691,646	1,556,663	-	363,169	-	9,611,478
Police Education Fund	-	25,375	-	-	-	25,375
Equipment Replacement Fund	-	-	-	-	-	-
POLICE DEPARTMENT TOTAL	7,691,646	1,582,038	-	363,169	-	9,636,853

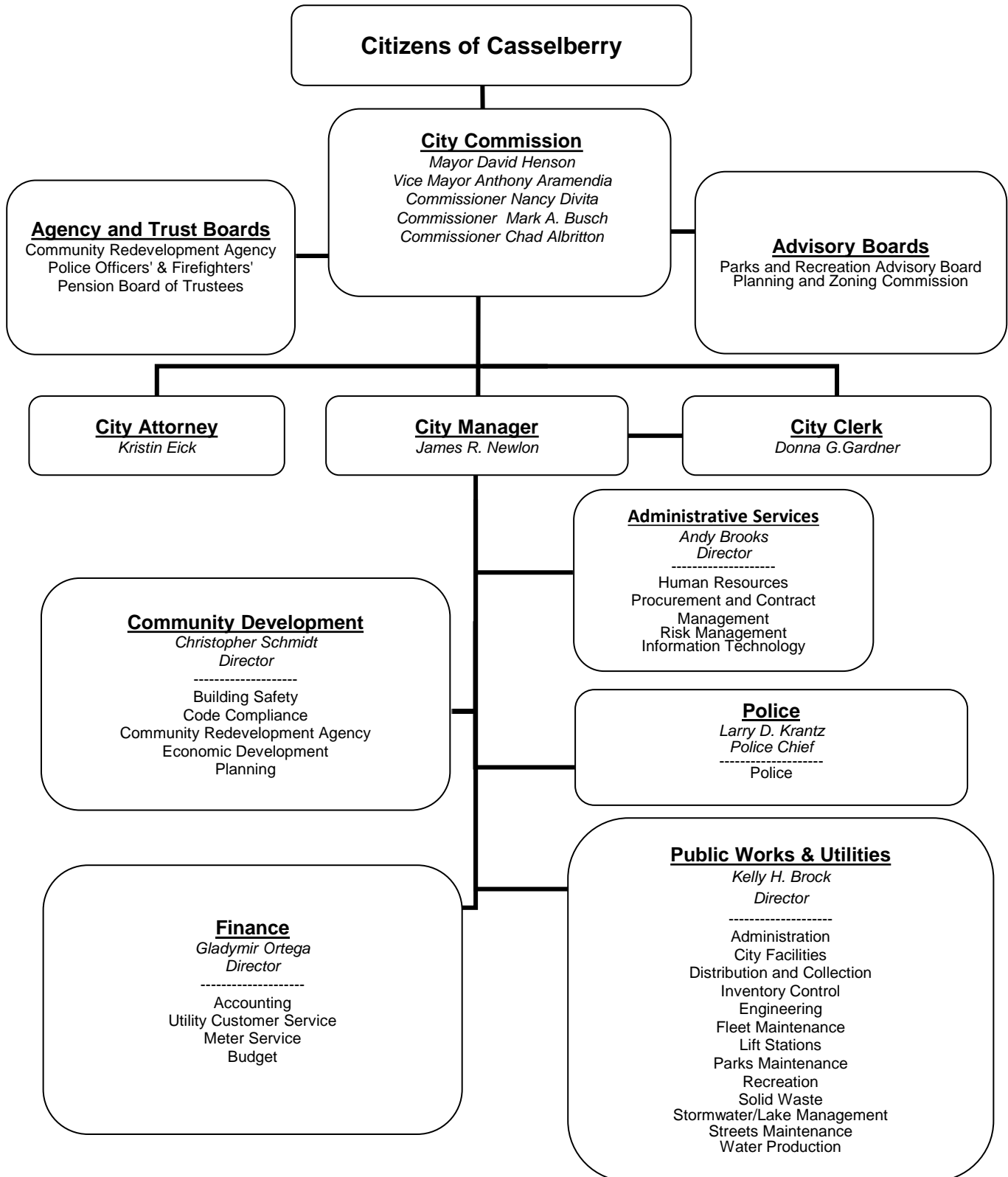


**EXPENDITURES BY OBJECT CATEGORY SUMMARY - BY DEPARTMENT
ALL APPROPRIATED FUNDS**

DEPARTMENT/DIVISION	SALARIES	OPERATING EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	TOTAL FUNDS
PUBLIC WORKS DEPARTMENT						
Parks Maintenance	810,260	863,698	40,000	-	-	1,713,958
Recreation	900,257	377,200	-	9,220	-	1,286,677
Engineering	582,834	39,300	-	-	-	622,134
Streets Maintenance	1,191,515	557,704	37,000	49,675	-	1,835,894
Fleet Maintenance	330,728	28,390	105,000	-	-	464,118
City Facilities	393,512	370,595	-	10,142	-	774,249
Local Option Gas Tax Fund	-	755,750	-	-	-	755,750
Stormwater	881,099	495,148	250,000	-	-	1,626,247
Lake Management	309,758	286,606	-	-	-	596,364
Infrastructure Surtax Fund	-	-	750,000	-	-	750,000
Tree Replacement Fund	-	18,000	-	-	-	18,000
Solid Waste Fund	-	2,230,030	-	-	-	2,230,030
Street Light Fund	-	671,608	-	-	-	671,608
Equip Replacement - Parks	-	-	-	-	-	-
Equip Replacement - Streets	-	-	-	-	-	-
Equip Replacement - City Facilities	-	-	-	-	-	-
Equip Replacement - Stormwater	-	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-	-
Parks Master Plan Fund	-	-	-	-	-	-
Inventory Control	73,364	8,700	-	-	-	82,064
Administration	756,228	32,450	-	-	-	788,678
Distribution & Collection	1,724,693	895,000	77,500	-	-	2,697,193
Lift Stations	517,935	497,950	-	-	-	1,015,885
Water Reclamation	840,013	3,700,184	750,000	-	-	5,290,197
Water Production	687,786	1,218,300	-	-	-	1,906,086
Renewal & Replacement - Distribution & Collection	-	-	5,757,125	-	-	5,757,125
Renewal & Replacement - Lift Stations	-	-	345,000	-	-	345,000
Renewal & Replacement - Water Reclamation	-	-	20,000	-	-	20,000
Renewal & Replacement - Water Production	-	-	340,000	-	-	340,000
Capital Improvement Fund	-	-	100,000	-	-	100,000
Golf Club	-	47,750	427,070	58,313	-	533,133
PUBLIC WORKS DEPARTMENT TOTAL	9,999,982	13,094,363	8,998,695	127,350	-	32,220,390
ALL DEPARTMENTS TOTAL	23,596,998	20,923,962	11,158,695	6,510,029	13,258,830	75,448,514



Organizational Chart



**Budget Summary
Fiscal Year 2025**



DEPARTMENT/DIVISION	FY 2025 FULL-TIME	FY 2025 PART-TIME	FY 2025 FTE
ADMINISTRATION DEPARTMENT			
City Commission	0	5	2.5
City Manager/City Clerk	6	0	6
ADMINISTRATIVE SERVICES DEPARTMENT			
Procurement and Contract Management	2	0	2
Human Resources	5	0	5
Information Technology	7	0	7
COMMUNITY DEVELOPMENT DEPARTMENT			
Planning	5	0	5
Economic Development	0	0	0
Code Compliance	5	0	5
Building Safety	6	0	6
FINANCE DEPARTMENT			
Accounting	7	0	7
Budget	1	0	1
Customer Service	5	0	5
Meter Service	4	0	4
POLICE DEPARTMENT			
Police	72	0	72
PUBLIC WORKS & UTILITIES DEPARTMENT			
Parks Maintenance	11	1	11.75
Recreation	7	1	7.5
Engineering	5	0	5
Streets Maintenance	13	0	13
Fleet Maintenance	3	0	3
City Facilities	6	0	6
Stormwater	6	0	6
Lake Management	3	0	3
Inventory Control	1	0	1
Administration	6	0	6
Distribution and Collection	19	0	19
Lift Stations	6	0	6
Water Reclamation	8	0	8
Water Production	7	0	7
TOTAL PERSONNEL	226	7	229.75



ADMINISTRATION DEPARTMENT



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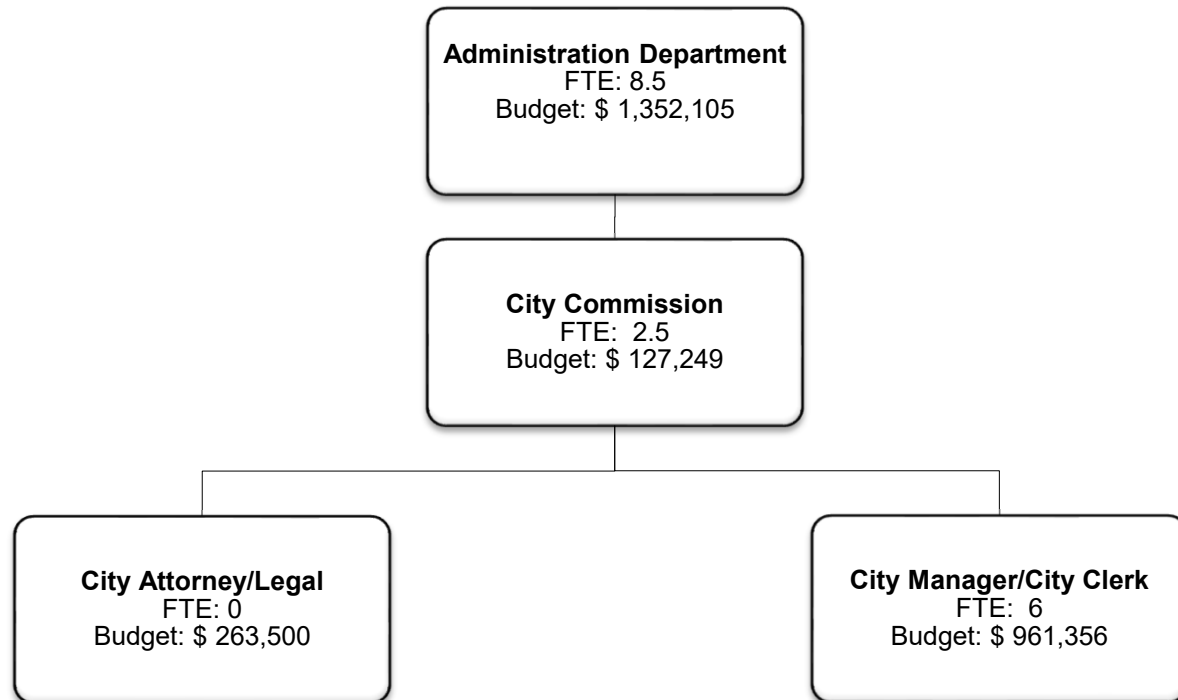
ADMINISTRATION DEPARTMENT

City Commission:

David Henson, Mayor
Anthony Aramendia, Vice Mayor
Nancy Divita, Commissioner
Mark A. Busch, Commissioner
Chad Albritton, Commissioner

Charter Officers:

James R. Newlon, City Manager
Donna G. Gardner, City Clerk
Kristin Eick, 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 2025 Required	FY 2024 Required	FY 2023 Achieved	Variance
City Manager/City Clerk: Publication of agenda five days prior to meeting	Goal #3	Objective 6	> 80%	> 80%	100%	20%↑

* Refer to Fiscal Year 2025 Goals and Objectives pp 5-8.

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	Personnel FT / PT	
GENERAL FUND:								
City Commission	69,649	57,600	-	-	-	127,249	-	5
City Manager/City Clerk	892,106	40,200	-	29,050	-	961,356	6	-
Legal	-	263,500	-	-	-	263,500	-	-
TOTALS	961,755	361,300	-	29,050	-	1,352,105	6	5

Narrative for Additional New (AN) Capital Outlay Items:

No Additional New Capital planned.

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

General Fund - City Commission

47-00 Decrease to match anticipated expenditures.

54-00 Increase to match anticipated expenditures.

General Fund - City Manager/City Clerk

11-00 Increase to match anticipated salary increases.

12-01 Increase to match anticipated salary increases.

22-01 Increase to match anticipated benefits costs.

Fund: General
Division: City Commission
Program: Legislative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
AAA	Mayor/Commissioners	<u>5</u>	<u>5</u>	<u>5</u>
	Total	<u>5</u>	<u>5</u>	<u>5</u>
	Full-Time	-	-	-
	Part-Time	5	5	5
	Total FTE's			2.5

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
PERSONAL SERVICES				
11-00 Executive Salaries	44,715	44,715	44,594	44,594
12-↔ Regular Salaries and Wages-Miscellaneous Pays	13,838	13,838	13,800	13,800
21-00 FICA Taxes	4,479	4,507	4,467	4,467
22-05 Retirement Contribution - (401A)	6,707	6,707	6,689	6,689
23-03 Life Insurance	36	33	59	59
24-00 Workers' Compensation	41	37	40	40
Total Personal Services	69,816	69,837	69,649	69,649
OPERATING EXPENSES				
31-00 Professional Services	-	1,000	1,600	1,600
40-00 Travel and Per Diem	3,576	3,866	6,000	6,000
47-00 Printing and Binding	5,317	784	17,000	2,000
48-00 Promotional Activities	4,504	3,476	9,500	9,500
49-00 Other Current Charges and Obligations	1,575	3,176	4,000	6,000
52-00 Operating Supplies	127	-	350	500
54-00 Publications, Subscriptions, & Memberships	6,431	6,578	7,000	19,000
55-00 Training	1,749	2,464	6,000	8,000
56-00 Small Tools and Minor Equipment	20	23,580	10,000	5,000
Total Operating Expenses	23,299	44,924	61,450	57,600
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	93,115	114,761	131,099	127,249

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
AAA	City Manager	1	1	1
57	City Clerk	1	1	1
41	Executive Assistant to the City Manager	1	1	1
33	Deputy City Clerk	1	1	1
12/17	Staff Assistant I/II	1	1	1
131	Assistant to the City Clerk	1	-	-
23	Records Coordinator	-	1	1
	Total	<u>6</u>	<u>6</u>	<u>6</u>
	Full-Time	6	6	6
	Part-Time	-	-	-
	Total FTE's			6

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

Division/Detail	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	301,350	311,092	320,606	365,998
12-01 Regular Salaries and Wages	133,296	158,299	222,506	262,950
12-↔ Regular Salaries and Wages-Miscellaneous Pays	5,831	6,297	6,073	8,278
14-00 Overtime	707	896	-	2,000
21-00 FICA Taxes	31,251	33,317	38,960	43,999
22-01 Retirement Contribution - State Plan (FRS)	36,037	41,252	40,527	50,588
22-05 Retirement Contribution - (401A)	40,810	43,828	50,744	58,813
23-00 Health Insurance	51,437	65,641	82,030	71,200
23-01 Disability Insurance	576	673	1,472	1,705
23-02 Supplemental Pay - Health Insurance Waiver	1,207	1,207	1,200	2,400
23-03 Life Insurance	145	155	364	390
24-00 Workers' Compensation	414	419	475	475
26-00 Matched Annuity (457 Plan)	13,834	14,903	15,340	23,010
28-00 Gift Cards/Service Awards	200	2,630	300	300
Total Personal Services	617,095	680,609	780,597	892,106
OPERATING EXPENSES				
31-00 Professional Services	563	1,050	9,500	5,000
34-00 Other Contractual Services	-	-	-	-
40-00 Travel and Per Diem	3,780	2,713	4,000	6,500
43-00 Utilities	1,470	-	-	-
44.04 Rentals and Leases - Capital Lease (Principal)	18,342	21,185	24,000	28,542
44.05 Rentals and Leases - Capital Lease (Interest)	908	393	1,000	508
46-00 Repairs and Maintenance	10	412	500	3,500
47-00 Printing and Binding	23	-	1,500	1,500
48-00 Promotional Activities	-	-	1,500	1,500
49-00 Other Current Charges and Obligations	564	799	1,100	1,200
51-00 Office Supplies	1,250	2,230	5,500	5,500
52-00 Operating Supplies	-	95	500	500
54-00 Publications, Subscriptions, & Memberships	3,131	3,133	3,500	4,500
55-00 Training	1,930	2,905	3,600	5,000
56-00 Small Tools and Minor Equipment	13,650	15,037	5,500	5,500
Total Operating Expenses	45,621	49,952	61,700	69,250
CAPITAL OUTLAY TOTAL	89,054	52,930	-	-
DIVISION TOTAL	751,770	783,491	842,297	961,356

Fund: General
Division: Legal
Program: Legal Counsel

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Budget</u>
OPERATING EXPENSES				
31-01 City Attorney	183,918	225,909	250,000	250,000
31-02 Labor Attorney	7,464	767	2,500	2,500
31-03 Special Legal Counsel	4,234	8,680	10,000	10,000
31-05 State Attorney's Office	-	500	1,000	1,000
Total Operating Expenses	<u>195,616</u>	<u>235,856</u>	<u>263,500</u>	<u>263,500</u>
DIVISION TOTAL	<u>195,616</u>	<u>235,856</u>	<u>263,500</u>	<u>263,500</u>



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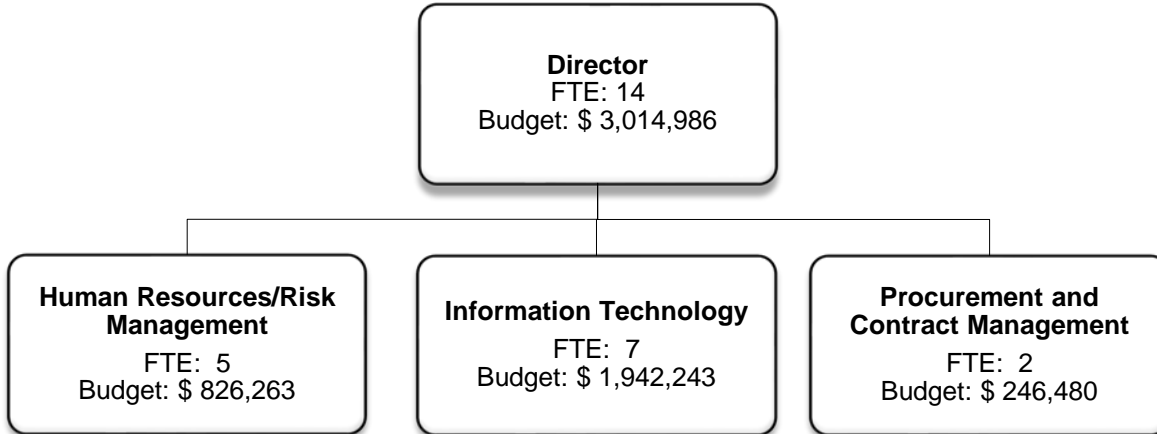
ADMINISTRATIVE SERVICES DEPARTMENT



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ADMINISTRATIVE SERVICES DEPARTMENT

Andy Brooks, Administrative Services Director



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

Primary Administrative Services activities include:

Procurement and Contract Management

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

Human Resources/Risk Management:

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

Information Technology

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

KEY PERFORMANCE INDICATOR

Indicator	City Goal*	City Objective*	FY 2025 Required	FY 2024 Required	FY 2023 Achieved	Variance
Procurement and Contract Management:						
Value of purchases made via P-Card as a percentage of all purchases	Goal #6	Objective 6	> 80%	> 80%	95%	15%↑
HR/Risk Management:						
Employees completing mandatory training	Goal #3	Objective 1	> 80%	> 80%	100%	20%↑
Turnover rate - full-time employees	Goal #3	Objective 1	<15%	<15%	12%	3%↓
Information Technology:						
Reliability of computer systems - percentage of time accessible	Goal #3	Objective 2	> 90%	> 90%	100%	10%↑

* Refer to Fiscal Year 2025 Goals and Objectives pp 5-8.

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	Personnel FT / PT
GENERAL FUND:							
Procurement & Cont. Mgmt.	234,025	12,455	-	-	-	246,480	2 -
HR/Risk Management	626,527	199,736	-	-	-	826,263	5 -
Information Technology	689,449	1,207,635	-	45,159	-	1,942,243	7 -
TOTALS	1,550,001	1,419,826	-	45,159	-	3,014,986	14 -

Narrative for Additional New (AN) Capital Outlay Items:

No Additional New Capital planned.

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

General Fund - Procurement and Contract Management

- 12-01 Decrease due to the deletion of one position in FY24 Department reorg.
- 23-00 Decrease due to the deletion of one position in FY24 Department reorg.

General Fund - Human Resources/Risk Management

- 11-00 Increase to match anticipated salary increases.
- 12-01 Increase to match anticipated salary increases & the addition of one new position.
- 22-05 Increase to match anticipated benefits costs.
- 23-00 Increase to match anticipated health insurance costs.
- 31-00 Increase to match anticipated expenditures.

General Fund - Information Technology

- 12-01 Increase to match anticipated salary increases.
- 34-00 Decrease to match anticipated expenditures.
- 46-00 Increase to match anticipated expenditures.

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
53	Procurement Manager	1	1	1
25/29	Procurement Specialist I/II*	2	2	1
	Total	3	3	2
	Full-Time	3	3	2
	Part-Time	-	-	-
	Total FTE's			2

*One position deleted in FY24 Department reorg.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

Division/Detail	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	201,907	195,969	221,674	165,105
12-↔ Regular Salaries and Wages-Miscellaneous Pays	236	-	-	-
14-00 Overtime	2,105	2,496	500	500
15-↔ Special Pays	-	-	-	-
21-00 FICA Taxes	15,326	14,891	16,996	12,669
22-05 Retirement Contribution - (401A)	19,779	19,847	22,217	16,560
23-00 Health Insurance	34,725	39,431	49,218	35,600
23-01 Disability Insurance	235	330	609	453
23-03 Life Insurance	104	97	200	133
24-00 Workers' Compensation	177	171	197	197
26-00 Matched Annuity (457 plan)	2,531	2,256	2,367	2,708
28-00 Gift Cards/Service Awards	150	150	150	100
Total Personal Services	277,275	275,638	314,128	234,025
OPERATING EXPENSES				
31-00 Professional Services	-	1,600	-	-
40-00 Travel and Per Diem	2,479	1,489	4,300	2,800
42-00 Freight & Postage	-	-	-	-
47-00 Printing and Binding	280	-	-	-
48-00 Promotional Activities	419	-	400	800
49-00 Other Current Charges and Obligations	-	325	-	-
51-00 Office Supplies	253	258	600	600
52-00 Operating Supplies	-	51	200	200
54-00 Publications, Subscriptions, & Memberships	941	2,217	2,730	2,730
55-00 Training	3,909	1,029	4,125	3,125
56-00 Small Tools and Minor Equipment	166	111	1,200	2,200
Total Operating Expenses	8,447	7,080	13,555	12,455
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	285,722	282,718	327,683	246,480

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
67	Administrative Services Director	1	1	1
53	Human Resources Manager	1	1	1
25/29	Human Resources Specialist I/II	1	1	1
46	Risk Officer*	-	-	1
12/17	Staff Assistant I/II	1	1	1
	Total	<u>4</u>	<u>4</u>	<u>5</u>
	Full-Time	4	4	5
	Part-Time	-	-	-
	Total FTE's			5

*Position added in FY24 Department reorg.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
PERSONAL SERVICES				
11-00 Executive Salaries	136,725	143,887	142,583	163,074
12-01 Regular Salaries and Wages	171,974	193,755	201,597	293,935
14-00 Overtime	596	1,812	500	500
15-↔ Special Pays	2,400	-	-	-
21-00 FICA Taxes	23,137	25,407	26,368	34,999
22-05 Retirement Contribution - (401A)	33,617	36,521	37,020	48,670
23-00 Health Insurance	48,775	53,701	49,218	71,200
23-01 Disability Insurance	495	556	945	1,255
23-02 Supplemental Pay - Health Insurance Waiver	1,421	1,207	1,200	1,200
23-03 Life Insurance	130	137	256	331
24-00 Workers' Compensation	287	265	305	305
26-00 Matched Annuity (457 Plan)	11,008	10,597	9,331	10,808
28-00 Gift Cards/Service Awards	200	200	200	250
Total Personal Services	430,765	468,045	469,523	626,527
OPERATING EXPENSES				
31-00 Professional Services	29,985	101,824	107,096	119,496
34-00 Other Contractual Services	43,080	-	-	-
40-00 Travel and Per Diem	1,619	1,142	2,000	3,000
42-00 Freight & Postage	68	17	200	200
44-00 Rentals and Leases		1,134	-	-
46-00 Repair and Maintenance	9,957	66	350	350
46-51 IT Repair and Maintenance	-	1,994	3,004	3,004
47-00 Printing and Binding	-	-	-	-
48-00 Promotional Activities	1,777	1,621	2,000	2,000
49-00 Other Current Charges and Obligations	20,598	29,626	21,100	29,100
51-00 Office Supplies	447	809	1,500	1,500
52-00 Operating Supplies	3,213	3,021	3,500	5,500
54-00 Publications, Subscriptions, & Memberships	11,630	12,636	13,357	13,586
55-00 Training	11,020	11,095	14,000	14,000
55-01 Training-Tuition Reimbursement	4,290	657	8,000	6,500
56-00 Small Tools and Minor Equipment	5,633	1,315	1,500	1,500
Total Operating Expenses	143,317	166,957	177,607	199,736
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	574,082	635,002	647,130	826,263

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
57	Information Technology Manager	1	1	1
138	Information Technology Application Analyst	1	-	-
36	IT Solutions Coordinator	-	1	1
48	Systems Administrator	1	1	1
29/31	Support Technician I/II	2	2	2
36/40	GIS Coordinator/ Senior GIS Coordinator	1	1	1
29	GIS Technician	1	1	1
	Total	<u>7</u>	<u>7</u>	<u>7</u>
	Full-Time	7	7	7
	Part-Time	-	-	-
	Total FTE's			7

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	206,818	392,642	451,555	514,786
12↔ Regular Salaries and Wages-Miscellaneous Pays	-	-	-	-
14-00 Overtime	4,098	7,031	1,000	1,000
21-00 FICA Taxes	16,024	30,234	34,544	39,381
22-05 Retirement Contribution - (401A)	21,092	39,967	45,155	51,479
23-00 Health Insurance	24,911	57,397	82,030	71,200
23-01 Disability Insurance	296	421	1,240	1,414
23-02 Supplemental Pay - Health Insurance Waiver	714	2,500	2,400	3,600
23-03 Life Insurance	100	202	457	466
24-00 Workers' Compensation	180	356	400	400
25-00 Unemployemnt Compensation	-	-	-	-
26-00 Matched Annuity (457 Plan)	1,749	2,540	2,666	5,373
28-00 Gift Cards/Service Awards	150	250	350	350
Total Personal Services	276,132	533,540	621,797	689,449
OPERATING EXPENSES				
31-00 Professional Services	180,000	15,000	-	-
34-00 Other Contractual Services	147,591	157,972	161,800	120,072
40-00 Travel and Per Diem	140	604	1,000	1,000
41-00 Communications	150,502	133,278	142,200	152,200
42-00 Freight & Postage	-	-	100	100
44-00 Rentals and Leases	22,526	-	-	-
44-01 Rentals and Leases - Financing (Principal)	-	61,320	-	-
44-03 Rentals and Leases - Financing (Interest)	-	3,501	-	-
44.04 Rentals and Leases - Capital Lease (Principal)	16,889	41,352	50,968	43,751
44.05 Rentals and Leases - Capital Lease (Interest)	1,927	3,806	4,691	1,408
46-00 Repairs and Maintenance	276,415	295,757	560,573	680,214
47-00 Printing and Binding	-	30	-	-
49-00 Other Current Charges and Obligations	-	24	-	-
51-00 Office Supplies	570	697	500	650
52-00 Operating Supplies	2,017	1,481	8,000	7,500
52-10 Operating Supplies - Software	4,990	9,198	-	-
54-00 Publications, Subscriptions, & Memberships	699	226	500	750
55-00 Training	5,745	10,752	8,000	8,000
56-00 Small Tools and Minor Equipment	140,107	136,155	221,300	237,149
Total Operating Expenses	950,118	871,153	1,159,632	1,252,794
CAPITAL OUTLAY TOTAL	196,882	235,415	-	-
DIVISION TOTAL	1,423,132	1,640,108	1,781,429	1,942,243



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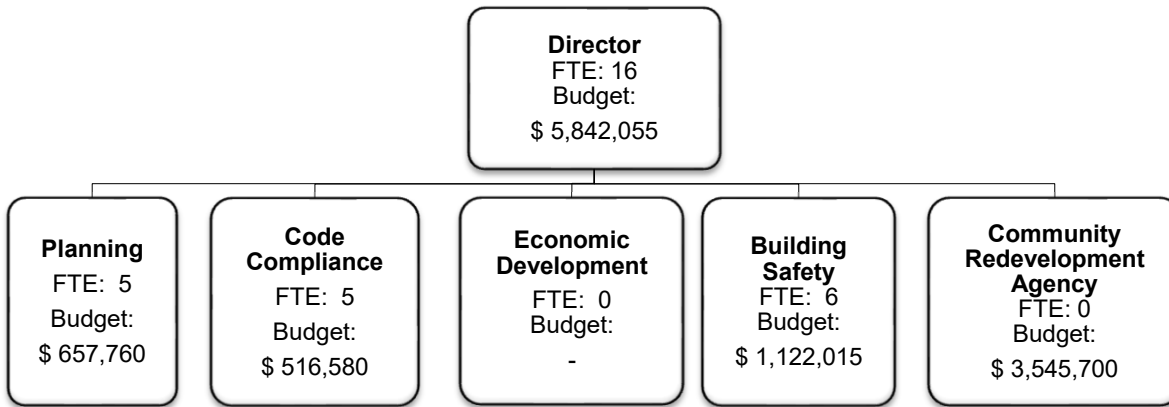
COMMUNITY DEVELOPMENT DEPARTMENT



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COMMUNITY DEVELOPMENT DEPARTMENT

Christopher Schmidt, Community Development Director



The Community Development Department has several functions centered on land use management, community visioning, site design, building permitting, permit inspections, construction oversight, zoning administration, growth management compliance, business tax receipts, platting, economic development, and certificates of occupancy issuance. The Department supports 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 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 2025 Required	FY 2024 Required	FY 2023 Achieved	Variance
Planning:						
Development plans reviewed timely	Goal #6	Objective 1	> 90%	> 95%	95%	5%↑
Promote responsible development by completing special projects	Goal #6	Objective 5	>95%	>85%	>80%	-
Code Compliance						
Code violations complied without citation	Goal #7	Objective 3	>95%	>95%	>95%	-
Business tax receipt renewals	Goal #2	Objective 1	>90%	>85%	>85%	-
Building Safety						
Average number of daily inspections	Goal #1	Objective 4	26	26	25	-

* Refer to Fiscal Year 2025 Goals and Objectives pp 5-8.

BUDGET RESOURCE SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND:								
Planning	468,610	189,150	-	-	-	657,760	5	-
Economic Development	-	-	-	-	-	-	-	-
Code Compliance	454,241	43,900	-	18,439	-	516,580	5	-
COMMUNITY REDEVELOPMENT AGCY	-	1,545,700	2,000,000	-	-	3,545,700	-	-
EQUIP. REPLACEMENT:	-	-	-	-	-	-	-	-
BUILDING SAFETY	700,015	422,000	-	-	-	1,122,015	6	-
TOTALS	1,622,866	2,200,750	2,000,000	18,439	-	5,842,055	16	0

Narrative for Additional New (AN) Capital Outlay Items:

Community Redevelopment Agency Fund - Planning

Land Acquisition - (\$2,000,000)

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

General Fund - Planning

11-00 Increase to match anticipated salary increases.

12-01 Increase to match anticipated salary increases.

General Fund - Code Compliance

44-01 Decrease in accordance with the capital lease schedule.

Building Safety Fund - Building Safety

23-00 Increase to match anticipated benefits costs.

34-00 Decrease to match anticipated expenditures.

Fund: General
Division: Planning
Program: Comprehensive Planning

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
67	Community Development Director	1	1	1
53	Chief Planner	1	1	1
27/37/42	Planning Tech/Planner/Planner II	3	3	3
131	Community Development Coordinator	1	-	-
	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: Planning (0210)
Program: Comprehensive Planning (515)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
PERSONAL SERVICES				
11-00 Executive Salaries	94,187	90,501	107,304	122,717
12-01 Regular Salaries and Wages	225,477	206,923	182,484	209,128
14-00 Overtime	4,258	2,336	3,000	3,000
15-↔ Special Pays	-	-	-	-
21-00 FICA Taxes	24,832	22,346	22,565	25,616
22-05 Retirement Contribution - (401A)	33,979	31,596	32,057	36,413
23-00 Health Insurance	43,851	52,478	61,523	66,750
23-01 Disability Insurance	374	261	802	911
23-02 Supp Pay -Health Ins Wave	-	-	-	-
23-03 Life Insurance	143	122	203	200
24-00 Workers' Compensation	290	292	259	259
26-00 Matched Annuity (457 Plan)	8,133	2,127	-	3,428
28-00 Gift Cards/Service Awards	150	450	188	188
Total Personal Services	435,674	409,432	410,385	468,610
OPERATING EXPENSES				
31-00 Professional Services	34,524	27,635	95,000	60,000
34-00 Other Contractual Service	-	-	50,000	50,000
40-00 Travel and Per Diem	-	-	3,000	3,000
42-00 Freight & Postage Services	-	-	150	150
46-00 Repairs and Maintenance	49	516	10,000	10,000
47-00 Printing and Binding	650	73	1,000	1,000
49-00 Other Current Charges and Obligations	287	353	1,000	1,000
49-03 Local Small Business Assistance Programs	-	-	25,000	25,000
51-00 Office Supplies	2,465	2,174	4,000	4,000
52-00 Operating Supplies	237	383	1,000	1,000
54-00 Publications, Subscriptions, & Memberships	1,819	1,261	5,000	5,000
55-00 Training	40	-	3,000	3,000
56-00 Small Tools and Minor Equipment	150	6,549	1,000	1,000
82-00 Aids to Private Organizations	15,950	14,243	25,000	25,000
Total Operating Expenses	56,171	53,187	224,150	189,150
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	491,845	462,619	634,535	657,760

Fund: General
Division: Economic Development
Program: Comprehensive Planning

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
42	Economic Development Planner	<u>1</u>	<u>-</u>	<u>-</u>
	Total	<u>1</u>	<u>-</u>	<u>-</u>
	Full-Time	1	-	-
	Part-Time	-	-	-
	Total FTE's			-

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	-	-	-	-
21-00 FICA Taxes	-	-	-	-
22-05 Retirement Contribution - (401A)	-	-	-	-
23-00 Health Insurance	-	-	-	-
23-01 Disability Insurance	-	-	-	-
23-03 Life Insurance	-	-	-	-
24-00 Workers' Compensation	30	26	-	-
26-00 Matched Annuity (457 Plan)	-	-	-	-
28-00 Gift Cards/Service Awards	-	-	-	-
Total Personal Services	30	26	-	-
OPERATING EXPENSES				
31-00 Professional Services	-	-	-	-
31-02 BF Cleanup	-	-	-	-
34-00 Other Contractual Service	-	-	-	-
40-00 Travel and Per Diem	-	-	-	-
47-00 Printing and Binding	-	-	-	-
48-00 Promotional Activities	-	-	-	-
49-00 Other Current Charges and Obligations	-	-	-	-
49-03 Local Small Business Assistance Programs	13,240	-	-	-
51-00 Office Supplies	-	-	-	-
54-00 Publications, Subscriptions, & Memberships	-	-	-	-
55-00 Training	-	-	-	-
Total Operating Expenses	13,240	-	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	13,270	26	-	-

Fund: General
Division: Code Compliance
Program: Protective Inspections

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
42	Code Compliance Supervisor	1	1	1
23	Code Compliance Coordinator	1	1	1
25/35	Code Compliance Officer/Senior Code Officer	3	3	3
	Total	5	5	5
	Full-Time	5	5	5
	Part-Time	-	-	-
	Total FTE's			5

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	231,535	243,127	286,315	300,147
12↔ Regular Salaries and Wages-Miscellaneous Pays	2,081	1,088	1,159	-
14-00 Overtime	1,919	757	-	-
21-00 FICA Taxes	17,522	18,003	21,992	22,961
22-05 Retirement Contribution - (401A)	23,553	24,491	28,631	30,015
23-00 Health Insurance	48,746	58,627	82,030	89,000
23-01 Disability Insurance	362	418	786	824
23-02 Supplemental Pay - Health Insurance Waiver	-	-	-	-
23-03 Life Insurance	136	132	320	326
24-00 Workers' Compensation	4,216	4,116	4,509	4,509
26-00 Matched Annuity (457 Plan)	5,748	4,898	5,532	6,209
28-00 Gift Cards/Service Awards	700	200	250	250
Total Personal Services	336,518	355,857	431,524	454,241
OPERATING EXPENSES				
31-00 Professional Services	-	-	-	-
34-10 Other Contractual Services - Property Maintenance	2,863	1,124	10,000	10,000
40-00 Travel and Per Diem	1,003	975	5,000	4,000
41-00 Communications	24,178	-	-	-
42-00 Freight & Postage Services	-	-	-	-
44-01 Rentals and Leases - Financing (Principal)	7,868	18,439	31,962	15,623
44-03 Rentals and Leases - Financing (Interest)	172	-	2,761	2,816
46-00 Repairs and Maintenance	1,671	2,649	1,000	1,000
46-51 IT Repairs and Maintenance	9,000	9,000	10,000	10,000
47-00 Printing and Binding	219	1,001	1,000	1,000
49-00 Other Current Charges and Obligations	1,394	686	2,000	2,000
51-00 Office Supplies	72	19	400	400
52-00 Operating Supplies	3,801	5,078	3,500	3,500
54-00 Publications, Subscriptions, & Memberships	508	455	3,000	3,000
55-00 Training	1,110	1,150	5,000	4,000
56-00 Small Tools and Minor Equipment	345	35,904	6,000	5,000
Total Operating Expenses	54,204	76,480	81,623	62,339
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	390,722	432,337	513,147	516,580

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
61-07	Land Acquisition	002501	(AN)	<u>2,000,000</u>
	Total			<u>2,000,000</u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
OPERATING EXPENSES (515)				
31-00 Professional Services	5,000	-	30,000	30,000
32-00 Accounting and Auditing	4,000	4,000	4,100	4,200
34-00 Other Contractual Service	-	-	-	-
43-00 Utilities	-	-	-	-
45-00 Comprehensive Planning / Insurance	7,286	8,675	8,000	8,000
45-02 Insurance	490	490	500	500
46-00 Repairs and Maintenance	2,550	2,339	3,000	3,000
49-00 Other Current Charges and Obligations	101	175	800,000	1,500,000
49-11 Other Current Charges-Econ- Opportunity Incentives	-	-	-	-
Total Operating Expenses	19,427	15,679	845,600	1,545,700
CAPITAL OUTLAY TOTAL	7,300	-	700,000	2,000,000
DIVISION TOTAL	26,727	15,679	1,545,600	3,545,700

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
59	Building Official	1	1	1
209	Deputy Building Official	1	-	-
43	Building and Permitting Manager	-	1	1
41/43/48	Building Inspector I/II/III	-	1	2
13/19/23	Building Specialist I/II/III	1	1	2
23	Building Services Coordinator*	1	2	-
	Total	4	6	6
	Full-Time	4	6	6
	Part-Time	-	-	-
	Total FTE's			6

* Positions reclassified to Building Inspector I/II/III and Building Specialist I/II/III In FY25 budget.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
PERSONAL SERVICES (524)				
11-00 Executive Salaries	31,395	30,166	35,768	40,906
12-01 Regular Salaries and Wages	174,876	255,596	420,759	452,862
12↔ Regular Salaries and Wages-Miscellaneous Pays	396	795	829	2,044
14-00 Overtime	1,074	4,607	2,000	4,000
21-00 FICA Taxes	15,460	21,207	31,448	34,515
22-05 Retirement Contribution - (401A)	21,236	29,625	45,653	49,377
23-00 Health Insurance	33,941	63,190	102,538	111,250
23-01 Disability Insurance	249	318	1,254	1,356
23-03 Life Insurance	86	132	437	455
24-00 Workers' Compensation	203	271	444	444
26-00 Matched Annuity (457 Plan)	1,158	-	2,173	2,493
28-00 Gift Cards/Service Awards	150	150	313	313
Total Personal Services	280,224	406,057	643,616	700,015
OPERATING EXPENSES (524)				
31-00 Professional Services	13,663	1,646	-	50,000
34-00 Other Contractual Services	530,905	194,728	425,000	300,000
40-00 Travel and Per Diem	-	-	1,500	3,000
42-00 Freight & Postage Services	-	656	-	-
46-00 Repairs and Maintenance	843	511	1,000	1,000
46-51 IT Repairs and Maintenance	20,763	39,600	35,000	35,000
47-00 Printing and Binding	476	337	500	500
49-00 Other Current Charges and Obligations	13,809	30,791	15,000	15,000
51-00 Office Supplies	-	53	2,000	2,000
52-00 Operating Supplies	943	1,164	1,000	1,000
54-00 Publications, Subscriptions, & Memberships	473	298	1,500	1,500
55-00 Training	-	310	2,000	3,000
56-00 Small Tools and Minor Equipment	3,438	29,281	10,000	10,000
Total Operating Expenses	585,313	299,375	494,500	422,000
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	865,537	705,432	1,138,116	1,122,015

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



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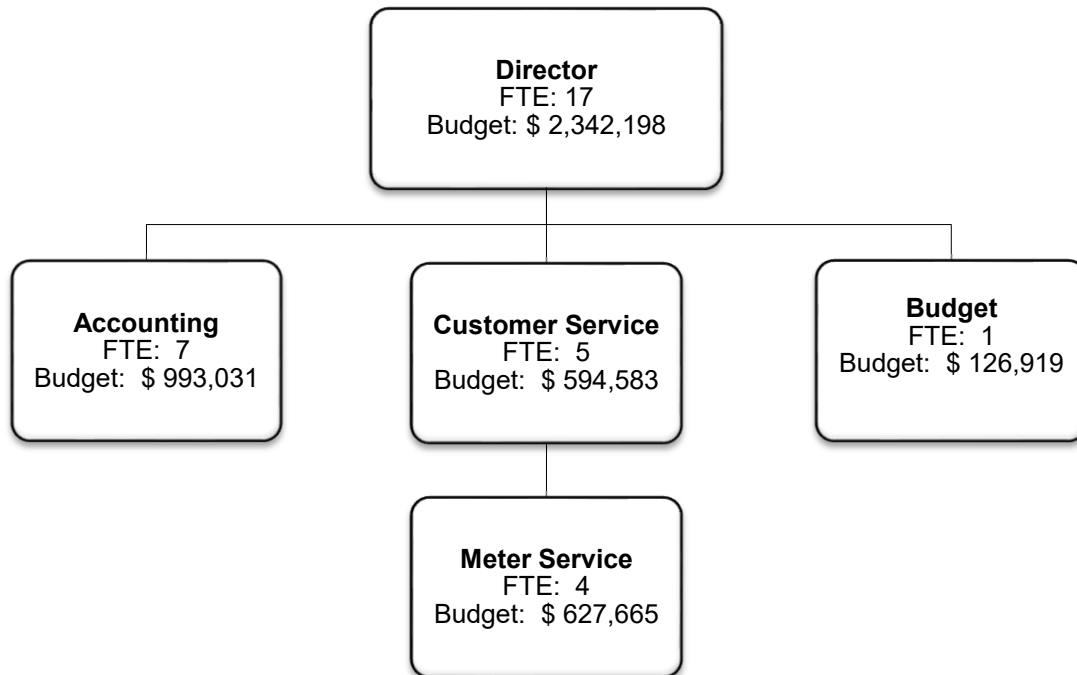
FINANCE DEPARTMENT



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FINANCE DEPARTMENT

Gladymir Ortega, Finance Director



Primary Finance Department activities include:

Accounting

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

Budget

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

Customer Service

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

Meter Services

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

KEY PERFORMANCE INDICATOR

Indicator	City Goal*	City Objective*	FY 2025 Required	FY 2024 Required	FY 2023 Achieved	Variance
Accounting:						
Monthly closing of general ledger completed within 5 days of new month	Goal #2	Objective 3	100%	100%	100%	-
Budget:						
Budgetary Analysis Completed Monthly	Goal #2	Objective 4	> 80%	> 80%	100%	20%↑
Customer Service:						
Number of Customers Receiving Bills	Goal #1	Objective 1	> 90%	> 80%	100%	20%↑
Meter Service:						
Number of Service Orders Completed per Year	Goal #2	Objective 7	> 80%	> 80%	94%	14%↑

* Refer to Fiscal Year 2025 Goals and Objectives pp 5-8.

BUDGET RESOURCE SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	Personnel FT / PT
GENERAL FUND:							
Accounting	866,886	126,145	-	-	-	993,031	7 -
Budget	121,639	5,280	-	-	-	126,919	1 -
WATER AND SEWER FUND:							
Customer Service	445,698	148,885	-	-	-	594,583	5 -
Meter Service	336,525	131,140	160,000	-	-	627,665	4 -
TOTALS	1,770,748	411,450	160,000	-	-	2,342,198	17 -

Narrative for Additional New (AN) Capital Outlay Items:

No Additional New Capital planned.

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

General Fund - Accounting

11-00 Increase to match anticipated salary increases.

12-01 Increase to match anticipated salary increases.

General Fund - Budget

12-01 Increase to match anticipated salary increases.

Water and Sewer Fund - Customer Service

12-01 Increase to match anticipated salary increases.

23-00 Increase to match anticipated health insurance costs.

Water and Sewer Fund - Meter Service

12-01 Increase to match anticipated salary increases.

44-04 Increase due to moving Sensus & Etech from 46-51.

46-51 Decrease due to moving Sensus & Etech to principal & Interest.

Fund: General
Division: Accounting
Program: Financial and Administrative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
67	Finance Director	1	1	1
53	Accounting Manager	1	1	1
139/142	Accountant/Senior Accountant	2	-	-
35/40/43	Accountant I/II/III	-	3	3
25/29	Payroll Specialist I/II	1	1	1
133	Fiscal Projects Coordinator	1	-	-
130	Junior Accountant	1	-	-
19	Accounting Specialist	1	1	1
	Total	<u>8</u>	<u>7</u>	<u>7</u>
	Full-Time	8	7	7
	Part-Time	-	-	-
	Total FTE's			7

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
PERSONAL SERVICES				
11-00 Executive Salaries	144,750	197,219	147,023	168,195
12-01 Regular Salaries and Wages	348,512	397,850	424,661	492,767
12↔ Regular Salaries and Wages-Miscellaneous Pays	-	-	-	-
14-00 Overtime	3,242	4,416	2,000	2,000
21-00 FICA Taxes	37,294	44,142	43,887	50,717
22-05 Retirement Contribution - (401A)	52,241	63,526	60,000	69,307
23-00 Health Insurance	73,129	84,991	82,030	71,200
23-01 Disability Insurance	713	541	1,570	1,815
23-02 Supplemental Pay - Health Insurance Waiver	1,207	2,207	2,400	3,600
23-03 Life Insurance	223	229	466	466
24-00 Workers' Compensation	467	436	507	507
26-00 Matched Annuity (457 Plan)	13,622	9,328	9,289	5,962
28-00 Gift Cards/Service Awards	650	750	350	350
Total Personal Services	676,050	805,635	774,183	866,886
OPERATING EXPENSES				
32-00 Accounting and Auditing	84,484	82,387	102,000	107,670
34-00 Contractual Services	4,452	-	-	-
40-00 Travel and Per Diem	530	-	5,631	5,600
42-00 Freight & Postage	59	58	100	100
46-00 Repairs and Maintenance	-	-	100	100
47-00 Printing and Binding	1,950	1,359	2,250	2,350
49-00 Other Current Charges and Obligations	780	1,751	1,130	1,280
51-00 Office Supplies	1,591	1,486	2,300	2,300
52-00 Operating Supplies	-	146	300	300
54-00 Publications, Subscriptions, & Memberships	934	767	1,315	1,315
55-00 Training	250	-	4,630	4,630
56-00 Small Tools and Minor Equipment	649	1,571	500	500
Total Operating Expenses	95,679	89,525	120,256	126,145
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	771,729	895,160	894,439	993,031

Fund: General
Division: Budget
Program: Financial and Administrative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
35/40	Budget Accountant/Senior Budget Accountant*	1	1	-
35/40/43	Budget Accountant I/II/III	-	-	1
	Total	<u>-</u>	<u>-</u>	<u>1</u>
	Full-Time	1	1	1
	Part-Time	-	-	-
	Total FTE's			1

* Position reclassified to Budget Accountant I/II/III in FY25 budget.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	62,813	66,932	70,229	84,578
14-00 Overtime	1,181	32	500	500
21-00 FICA Taxes	4,794	5,021	5,411	6,509
22-05 Retirement Contribution - (401A)	6,399	6,696	7,023	8,458
23-00 Health Insurance	15,314	19,347	16,406	17,800
23-01 Disability Insurance	121	134	193	232
23-02 Supplemental Pay - Health Insurance Waiver	-	-	-	-
23-03 Life Insurance	36	36	67	67
24-00 Workers' Compensation	58	54	62	62
26-00 Matched Annuity (457 plan)	2,513	2,677	2,809	3,383
28-00 Gift Cards/Service Awards	50	250	50	50
Total Personal Services	93,279	101,179	102,750	121,639
OPERATING EXPENSES				
40-00 Travel and Per Diem	506	-	1,000	1,000
46-00 Repairs and Maintenance	-	33	-	-
47-00 Printing and Binding	1,404	1,794	2,000	2,000
49-00 Other Current Charges	456	480	500	500
51-00 Office Supplies	222	93	500	500
52-00 Operating Supplies	-	-	30	30
54-00 Publications, Subscriptions, & Memberships	200	150	200	200
55-00 Training	400	-	1,000	1,000
56-00 Small Tools and Minor Equipment	-	401	50	50
Total Operating Expenses	3,188	2,951	5,280	5,280
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	96,467	104,130	108,030	126,919

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
42	Customer Service Supervisor	1	1	1
14	Billing Specialist	1	1	1
17	Assistant Billing Specialist/Senior CSR	1	-	-
11/13/17	Customer Service Representative I/II/III	2	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: Customer Service (0133)
Program: Financial and Administrative (513)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	248,795	240,684	259,444	294,489
12↔ Regular Salaries and Wages-Miscellaneous Pays	2,719	2,733	2,955	2,428
14-00 Overtime	1,668	2,248	1,000	1,000
16↔ Comp Absences	(2,769)	8,458	-	-
21-00 FICA Taxes	18,450	18,032	20,150	22,791
22-05 Retirement Contribution - (401A)	24,880	24,567	26,021	29,526
23-00 Health Insurance	64,831	65,388	65,624	89,000
23-01 Disability Insurance	386	344	712	809
23-02 Supplemental Pay - Health Insurance Waiver	700	1,000	1,200	-
23-03 Life Insurance	141	145	300	319
24-00 Workers' Compensation	233	199	230	230
26-00 Matched Annuity (457 Plan)	3,278	2,157	4,342	4,856
28-00 Gift Cards/Service Awards	250	250	250	250
Total Personal Services	363,562	366,205	382,228	445,698
OPERATING EXPENSES				
34-00 Contractual Services	31,496	29,392	30,250	30,835
40-00 Travel and Per Diem	-	-	-	-
42-00 Freight & Postage	75,552	63,253	82,050	84,550
46-00 Repairs and Maintenance	-	-	200	200
47-00 Printing and Binding	14,852	14,732	25,300	25,600
49-00 Other Current Charges and Obligations	1,188	1,449	1,500	1,500
51-00 Office Supplies	1,291	1,522	2,000	2,000
52-00 Operating Supplies	80	78	2,000	2,700
54-00 Publications, Subscriptions, & Memberships	-	-	-	-
55-00 Training	-	-	1,500	500
56-00 Small Tools and Minor Equipment	430	600	1,000	1,000
Total Operating Expenses	124,889	111,026	145,800	148,885
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	488,451	477,231	528,028	594,583

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
22	Meter Service Supervisor	1	1	1
5/7	Meter Service Worker/Meter Service Technician	3	3	3
	Total	4	4	4
	Full-Time	4	4	4
	Part-Time	-	-	-
	Total FTE's			4

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-22	Meter Service Vehicles (4)	002502	(R)	160,000
	Total			160,000

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	148,919	164,584	172,305	197,341
14-00 Overtime	120	129	20,500	20,500
16-↔ Comp Absences	5,006	253	-	-
21-00 FICA Taxes	10,874	12,302	14,750	16,665
22-05 Retirement Contribution - (401A)	14,870	16,472	19,281	21,784
23-00 Health Insurance	43,988	51,707	65,624	71,200
23-01 Disability Insurance	228	322	473	542
23-02 Supplemental Pay - Health Insurance Waiver	-	-	-	-
23-03 Life Insurance	102	115	223	246
24-00 Workers' Compensation	136	129	153	153
25-00 Unemployment Compensation	-	-	-	-
26-00 Matched Annuity (457 Plan)	3,725	6,496	5,291	7,894
28-00 Gift Cards/Service Awards	200	200	200	200
Total Personal Services	228,168	252,709	298,800	336,525
OPERATING EXPENSES				
31-00 Professional Services	9,556	23,509	-	-
34-00 Other Contractual Services	-	-	-	-
40-00 Travel and Per Diem	-	-	200	-
42-00 Freight & Postage Service	-	-	100	100
44.04 Rentals and Leases - Capital Lease (Principal)	-	-	-	73,980
44.05 Rentals and Leases - Capital Lease (Interest)	-	2,706	-	1,260
46-00 Repairs and Maintenance	11,675	5,563	10,000	6,000
46-51 IT Repairs and Maintenance	67,479	(15,588) *	82,820	-
47-00 Printing and Binding	368	1,246	3,000	3,000
51-00 Office Supplies	-	50	500	500
52-00 Operating Supplies	21,980	23,609	25,000	20,800
52-10 Operating Supplies - Software	8,000	-	7,200	-
55-00 Training	-	-	4,000	500
56-00 Small Tools and Minor Equipment	1,679	867	2,250	25,000
Total Operating Expenses	120,737	41,962	135,070	131,140
CAPITAL OUTLAY TOTAL	-	6,122	-	160,000
DIVISION TOTAL	348,905	300,793	433,870	627,665



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NON-DEPARTMENTAL

Non-Departmental

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

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

BUDGET RESOURCE SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	Personnel FT / PT
GENERAL FUND	-	739,235	-	-	2,592,839	3,332,074	- -
STRMWTR UTIL FUND	-	-	-	-	386,205	386,205	- -
COMMUNITY REDEVELOPMENT AGCY	-	-	-	-	169,117	169,117	- -
INFRAST SURTAX FUND	-	-	-	1,153,573	-	1,153,573	- -
SOLID WASTE FUND	-	-	-	-	279,306	279,306	- -
BUILDING SAFETY FUND	-	-	-	-	99,363	99,363	- -
AMERICAN RESCUE PLAN ACT FUND	-	-	-	-	-	-	- -
DEBT SERVICE FUND	-	-	-	3,948,992	-	3,948,992	- -
EQUIP REPL FUND	-	-	-	-	-	-	- -
CAPITAL IMPROV. FUND	-	-	-	-	-	-	- -
WATER AND SWR FUND	-	1,115,000	-	824,297	9,732,000	11,671,297	- -
GOLF CLUB FUND	-	-	-	-	-	-	- -
TOTALS	-	1,854,235	-	5,926,862	13,258,830	21,039,927	- -

Narrative for Additional New (AN) Capital Outlay Items:

No Additional New Capital planned.

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

General Fund

- 31-00 Increase to match anticipated expenditures.
- 58-00 Increase to match anticipated contingency reserve.
- 91-16 Increase to match anticipated transfer.
- 91-21 Increase to match anticipated transfer.

Stormwater Fund

- 91-10 Increase due to higher overhead calculation.

Community Redevelopment Agency Fund

- 91-10 Increase due to higher overhead calculation.

Infrastructure Surtax Fund

- 72-02 Increase to reflect actual interest payments.

Solid Waste Fund

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

Building Safety Fund

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

Debt Service Fund

- 71-31 Decrease to reflect principal payment on bond funding.
- 72-25 Decrease to reflect actual interest payment.

Water and Sewer

- 31-04 Increase to match anticipated expenditures.
- 91-01 Increase in accordance with ROI policy.
- 91-02 Increase due to higher activity in overhead calculation.
- 94-02 Decrease to match anticipated transfer.

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

Fund: General (001)
Division: Non-Departmental (0190)
Programs: Other General Government (519)
 Mental Health Services (563)
 Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

Division/Detail	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
OPERATING EXPENDITURES (519)				
31-00 Professional Services	62,536	93,565	52,000	75,985
42-00 Freight & Postage	12,969	12,563	23,000	20,000
43-00 Utility Services	509	549	650	650
44-00 Rentals & Leases	4,018	4,076	4,400	6,100
45-00 Insurance Premium/General Liab/Auto Property	216,457	239,805	240,000	240,000
45-01 Insurance Deductible/Workers Comp	23,388	104,886	90,000	90,000
45-02 Insurance Deductible/Property and Casualty	48,011	22,454	50,000	50,000
46-00 Repairs and Maintenance	401	-	-	-
47-00 Printing and Binding	501	-	1,000	-
48-00 Promotional Activities	-	-	-	-
49-00 Other Current Charges and Obligations	28,668	22,715	30,000	34,000
51-00 Office Supplies	477	585	1,000	1,000
52-00 Operating Supplies	39	-	500	500
58-00 Contingency Reserve	5,952	-	-	200,000
58-07 Hurricane Ian	-	585,628	-	-
Total Operating Expenses	403,926	1,086,826	492,550	718,235
OPERATING EXPENDITURES (563)				
81-00 Aids To Government Agencies	-	-	-	21,000
Total Operating Expenses	-	-	-	21,000
INTERFUND TRANSFERS (581)				
91-16 Transfer to CRA Fund (113)	476,366	535,694	599,644	670,721
91-18 Transfer to Solid Waste Fund (118)	-	-	-	-
91-12 Transfer to Street Light Fund (120)	12,693	12,947	17,271	17,609
91-21 Transfer to Debt Service Fund (201)	1,714,195	1,865,118	2,120,191	1,904,509
91-33 Transfer to PD Complex Fund (303)	35,000	-	-	-
91-35 Transfer to Capital Improvement Fund (305)	-	-	-	-
91-37 Transfer to Parks Master Plan Fund (307)	52,286	-	-	-
91-45 Transfer to Casselberry Golf Club (405)	107,406	-	-	-
Total Other Uses	2,397,946	2,413,759	2,737,106	2,592,839
CAPITAL OUTLAY TOTAL	-	17,153	-	-
DIVISION TOTAL	2,801,872	3,517,738	3,229,656	3,332,074

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
INTERFUND TRANSFERS (581)				
91-10 Transfer to General Fund	155,025	209,845	188,001	255,598
91-21 Transfer to Debt Service Fund (201)	125,633	130,607	130,607	130,607
91-35 Transfer to Capital Improvement Fund (305)	-	-	-	-
Total Other Uses	280,658	340,452	318,608	386,205
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	280,658	340,452	318,608	386,205

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

**Account
Number**

Item

**Project
Number**

Amount

No Capital Outlay planned.

-

Total

-

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
OPERATING EXPENDITURES (519)				
31-00 Professional Services	258	244	-	-
Total Other Uses	258	244	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	258	244	-	-

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
INTERFUND TRANSFERS (581)				
91-10 Transfer to General Fund	957,792	162,213	149,494	169,117
91-20 Transfer to Street Light Fund (120)	38,443	-	-	-
91-37 Transfer to Parks Master Plan Fund (307)	804,636	-	-	-
Total Other Uses	1,800,871	162,213	149,494	169,117
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	1,800,871	162,213	149,494	169,117

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

POSITION SCHEDULE

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

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
OPERATING EXPENDITURES (541)				
31-00 Professional Services	7,201	(4,910)	-	-
Total Operating Expenses	7,201	(4,910)	-	-
DEBT SERVICE (517)				
71-02 Principal - Sales Surtax Revenue Note 2015	1,082,000	1,102,000	1,122,000	1,143,000
72-02 Interest - Sales Surtax Revenue Note 2015	72,298	52,096	31,524	10,573
Total Debt Service	1,154,298	1,154,096	1,153,524	1,153,573
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	<u>1,161,499</u>	<u>1,149,186</u>	<u>1,153,524</u>	<u>1,153,573</u>

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

**Account
Number**

Item

**Project
Number**

Amount

No Capital Outlay planned.

-

Total

-

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

Division/Detail	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
OPERATING EXPENDITURES (519)				
31-00 Professional Services	161	152	-	-
Total Other Uses	161	152	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	161	152	-	-

Fund: Municipal Impact Fee
Division: Non-Departmental
Program: Interfund Transfers

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 20245 Budget</u>
INTERFUND TRANSFERS (581)				
91-33 Transfer to PD Complex Fund (303)	252,497	-	-	-
Total Other Uses	252,497	-	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	252,497	-	-	-

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

**Account
Number**

Item

**Project
Number**

Amount

No Capital Outlay planned.

-

Total

-

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
INTERFUND TRANSFERS (581)				
91-10 Transfer to General Fund	204,709	184,213	238,718	279,306
Total Other Uses	204,709	184,213	238,718	279,306
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	204,709	184,213	238,718	279,306

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
INTERFUND TRANSFERS (581)				
91-10 Transfer to General Fund	66,066	64,716	111,181	99,363
Total Other Uses	66,066	64,716	111,181	99,363
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	66,066	64,716	111,181	99,363

Fund: American Resecure Plan Act
Division: Non-Departmental
Program: Mental Health Services

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
OPERATING EXPENDITURES (563)				
81-00 Aids To Government Agencies	135,936	135,936	135,936	-
Total Operating Expenses	135,936	135,936	135,936	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	135,936	135,936	135,936	-

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
DEBT SERVICE (517)				
71-25 Principal - Sales Tax Revenue Bond 2011A	595,000	595,000	605,000	620,000
71-28 Principal - Taxable Sausalito Note Series 2019	153,678	158,457	163,385	168,466
71-29 Principal - Public Works Complex	460,918	501,663	512,102	522,758
71-30 Principal - Parks Master Plan 2021	230,000	315,000	320,000	330,000
71-31 Principal - PD Complex	-	-	645,000	445,000
71-32 Principal - Brightwater Property	350,000	350,000	-	-
71-33 Principal - Parks Master Plan 2022A	-	360,000	445,000	455,000
71-34 Principal - Parks Master Plan 2022B	-	-	370,000	380,000
72-25 Interest - Sales Tax Revenue Bond 2011A	102,977	85,781	67,679	48,877
72-28 Interest - Taxable Sausalito Note Series 2019	42,666	37,887	32,959	27,878
72-29 Interest - Public Works Complex	317,962	308,053	297,615	286,960
72-30 Interest - Parks Master Plan 2021	167,849	115,977	109,946	103,214
72-31 Interest - PD Complex	65,092	219,000	214,346	202,466
72-32 Interest - Brightwater Property	54,343	27,171	-	-
72-33 Interest - Parks Master Plan 2022A	-	292,283	205,332	195,854
72-34 Interest - Parks Master Plan 2022B	-	233,827	170,400	162,519
Total Debt Service	2,540,485	3,600,099	4,158,764	3,948,992
DIVISION TOTAL	2,540,485	3,600,099	4,158,764	3,948,992

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
DEBT SERVICE (517)				
73-00 Other Debt Service Cost	-	-	-	-
Total Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INTERFUND TRANSFERS (581)				
91-10 Transfer to General Fund	150,000	-	-	-
Total Other Uses	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	<u><u>150,000</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

Fund: PD Complex Construction (303)
Division: Non-Departmental (0190)
Program: Debt Service (517)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

Division/Detail	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
DEBT SERVICE (517)				
73-00 Other Debt Service Cost	59,000	-	-	-
Total Debt Service	59,000	-	-	-
OPERATING EXPENDITURES (519)				
31-00 Professional Services	-	-	-	-
Total Operating Expenses	-	-	-	-
 CAPITAL OUTLAY TOTAL	-	-	-	-
 DIVISION TOTAL	59,000	-	-	-

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
DEBT SERVICE (517)				
73-00 Other Debt Service Cost	-	-	-	-
Total Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OPERATING EXPENDITURES (519)				
31-00 Professional Services	6	-	-	-
Total Operating Expenses	<u>6</u>	<u>-</u>	<u>-</u>	<u>-</u>
 CAPITAL OUTLAY TOTAL	 2,803,528	 1,051,734	 -	 -
 DIVISION TOTAL	 <u>2,803,534</u>	 <u>1,051,734</u>	 <u>-</u>	 <u>-</u>

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

Division/Detail	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
CAPITAL OUTLAY TOTAL	2,055,573	665,079	-	-
DIVISION TOTAL	<u>2,055,573</u>	<u>665,079</u>	<u>-</u>	<u>-</u>

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

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

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
DEBT SERVICE (517)				
73-00 Other Debt Service Cost	119,000	-	-	-
Total Debt Service	119,000	-	-	-
INTERFUND TRANSFERS (581)				
91-21 Transfer to Debt Service Fund (201)	397,849	-	-	-
Total Other Uses	397,849	-	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	516,849	-	-	-

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	Total		<hr/> <hr/> <hr/> <p>-</p> <hr/> <hr/>

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

Division/Detail	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
OPERATING EXPENDITURES (536)				
31-00 Professional Services - Water/Sewer Comb Svcs	26,319	29,122	30,000	30,000
31-04 Professional Services	33,500	-	25,000	60,000
34-05 Contractual Services - Collection Agency	6,692	3,513	5,000	5,000
41-00 Communications	2,217	5,143	6,000	9,000
44-04 Lease Principal	-	-	-	-
44-05 Lease Interest	-	1,702	-	-
45-00 Insurance Premium/Gen Liab/Property/Auto	219,823	242,223	250,000	250,000
45-01 Insurance Deductible/Workers' Comp	2,201	2,355	4,000	4,000
45-02 Insurance Deductible/Property and Casualty	15,814	3,811	16,000	16,000
46-00 Repairs and Maintenance	-	-	1,000	1,000
46-51 IT Repairs and Maintenance	20,784	8,200	40,000	40,000
48-00 Promotional Activities	-	182,333	-	-
49-00 Other Current Charges and Obligations	201,207	-	200,000	200,000
52-10 IT Operating Supplies	-	-	-	-
56-00 Small Tools and Minor Equipment	-	-	-	-
58-00 Contingency Reserve	-	-	500,000	500,000
Total Operating Expenses	528,557	478,402	1,077,000	1,115,000
DEBT SERVICE (517)				
71-06 Principal - SRF - Reclaim- Facility/Expansion 2002	-	-	-	-
71-10 Principal - SRF - Reuse Allowance 2002	-	8,528	-	-
71-46 Principal - FDEP - DW590301 Water Quality	-	161,068	165,115	169,264
71-50 Principal - UT System Note Series 2019	-	-	500,000	505,000
72-06 Interest - SRF - Reclaim- Facility/Expansion	5,142	564	-	-
72-2002 Interest - SRF - Reuse Allowance 2002	494	54	-	-
72-46 Interest - FDEP DW590301 Water Quality	46,249	60,143	40,052	35,903
72-50 Interest - UT System Note Series 2019	138,159	188,341	124,179	114,130
73-00 Other Debt Service Cost	-	-	-	-
Total Debt Service	190,044	418,698	829,346	824,297
INTERFUND TRANSFERS (581)				
91-01 Transfer to General Fund (Return Policy)	1,564,041	1,666,271	1,680,288	2,264,279
91-02 Transfer to General Fund (Allocated Overhead)	2,422,817	2,550,989	2,535,545	3,180,433
91-21 Transfer to Debt Service Fund (201)	276,347	287,287	287,288	287,288
91-35 Transfer to Capital Improvement Fund (305)	-	-	-	-
94-02 Transfer to Renewal & Replacement (402)	3,747,015	3,101,137	4,627,338	4,000,000
Total Interfund Transfers	8,010,220	7,605,684	9,130,459	9,732,000
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	8,728,821	8,502,784	11,036,805	11,671,297

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

POSITION SCHEDULE

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

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
OPERATING EXPENDITURES				
31-00 Professional Services	6,385	7,069	-	-
Total Other Uses	6,385	7,069	-	-
INTERFUND TRANSFERS				
94-01 Transfer to Renewal & Replacement (401)	-	39,730	-	-
Total Interfund Transfers	-	39,730	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	6,385	46,799	-	-

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
OPERATING EXPENDITURES (536)				
31-00 Professional Services	4,411	2,126	-	-
Total Operating Expenses	4,411	2,126	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	4,411	2,126	-	-

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

Fund: Casselberry Golf Club (405)
Division: Non-Departmental (0190)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
INTERFUND TRANSFERS (581)				
91-10 Transfer to General Fund	-	-	100,000	-
Total Other Uses	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>100,000</u></u>	<u><u>-</u></u>



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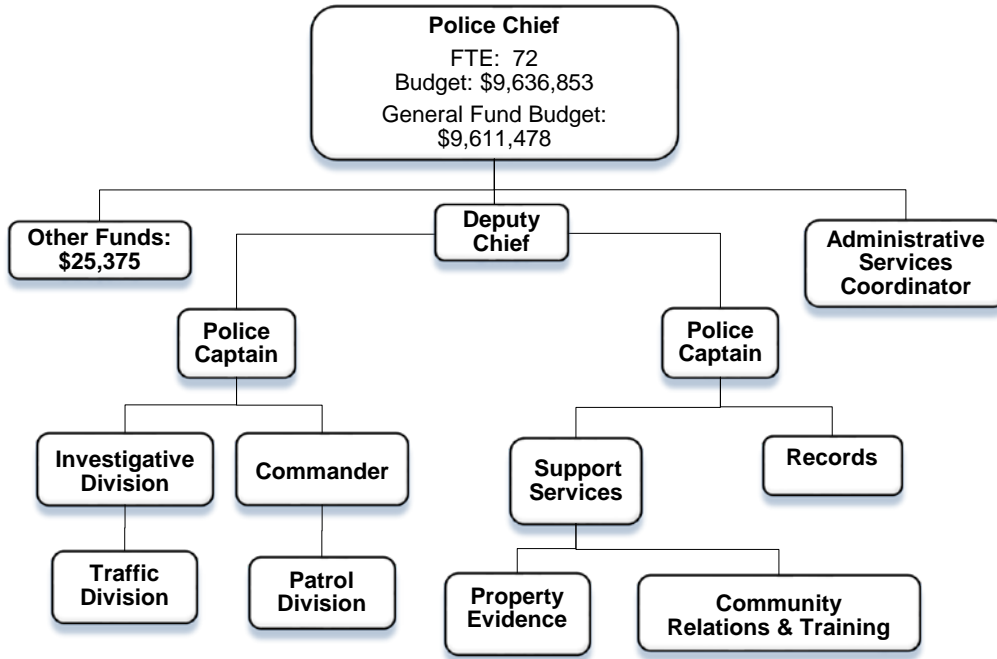
POLICE DEPARTMENT



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POLICE DEPARTMENT

Larry D. Krantz, Police Chief



Primary Police Department activities include:

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

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

KEY PERFORMANCE INDICATOR

Indicator	City Goal*	City Objective*	FY 2025 Required	FY 2024 Required	FY 2023 Achieved	Variance
Police Department:						
Enhance quality of life by supporting state and local traffic safety campaigns	Goal #7	Objective 1	100%	100%	100%	-
Work in partnership with the community by participating in public events	Goal #6	Objective 1	10	8	16	9↑
Improve communication to citizens (infor on website & social media posts)	Goal #3	Objective 6	125	160	188	-
Promote development of professionalism (continuing education opportunities & training)	Goal #3	Objective 1	1000	1000	1718	338↑

* Refer to Fiscal Year 2025 Goals and Objectives pp 5-8.

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	Personnel FT / PT
GENERAL FUND:							
Police	7,691,646	1,556,663	-	363,169	-	9,611,478	72 -
PD EDUCATION FUND:	-	25,375	-	-	-	25,375	- -
MUNICIPAL IMPACT FEE:	-	-	-	-	-	-	- -
EQUIP. REPLACEMENT:	-	-	-	-	-	-	- -
PD COMPLEX CONST:	-	-	-	-	-	-	- -
TOTALS	7,691,646	1,582,038	-	363,169	-	9,636,853	72 -

Narrative for Additional New (AN) Capital Outlay Items:

No Additional New Capital planned.

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

General Fund - Police Department:

11-00	Increase to match anticipated salary increases.
15-↔	Decrease to match anticipated benefits costs.
22-01	Increase to match anticipated benefits costs.
22-02	Increase to match anticipated benefits costs.
41-00	Increase to match anticipated expenditures.
43-00	Increase to match anticipated expenditures.
44-01	Decrease to match anticipated principal payments.
46-00	Increase to match anticipated expenditures.
46-51	Decrease to match anticipated expenditures.
52-00	Increase to match anticipated expenditures.
56-00	Increase to match anticipated expenditures.

Fund: General
 Division: Police
 Program: Law Enforcement

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
68	Police Chief	1	1	1
60	Deputy Chief	1	1	1
54	Police Captain	2	2	2
48	Police Commander	1	1	1
PS	Police Sergeant	7	7	7
PC	Police Corporal	7	7	7
PO	Police Officer	40	42	42
38	Crime Scene/Property Evidence Supervisor	1	1	1
38	Records Supervisor	1	1	1
35	Police Administrative Services Coordinator	1	1	1
26	Police Crime Analyst	1	1	1
31	Accreditation Coordinator	1	1	1
20	Community Service Officer*	2	2	1
23	Senior Staff Assistant*	-	-	1
22	Senior Records Clerk	1	1	1
20	Crime Scene/Property Evidence Technician	1	1	1
10	Records Clerk	1	1	1
17	Staff Assistant II	1	1	1
	Total	70	72	72
	Full-Time	70	72	72
	Part-Time	-	-	-
	Total FTE's			72

*One position reclassified to Senior Staff Assistant in FY25 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 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	135,807	146,808	151,353	173,000
12-01 Regular Salaries and Wages	3,608,525	3,662,616	3,988,038	4,305,439
12-06 Wages/CHP #2017UMWX0150	-	58,542	109,175	109,175
12↔ Regular Salaries and Wages-Miscellaneous Pays	101,255	114,604	117,764	113,014
14-00 Overtime	259,221	263,843	250,000	250,000
15↔ Special Pays	66,891	61,574	66,120	46,080
21-00 FICA Taxes	309,301	312,387	349,856	373,896
21-01 FICA/CHP #2017UMWX0150	-	4,119	8,352	8,352
22-01 Retirement Contribution - FRS	80,038	48,413	58,512	76,698
22-02 Retirement Contribution - PFPP	571,401	588,082	785,625	996,209
22-04 Retire/CHP #2017UMWX0150	-	9,768	18,123	18,123
22-05 Retirement Contribution - 401A	36,729	39,894	43,698	51,439
23-00 Health Insurance	746,895	900,669	1,002,561	1,019,430
23-01 Disability Insurance	6,396	6,556	11,667	12,598
23-02 Supplemental Pay - Health Insurance Waiver	7,621	4,086	2,400	3,600
23-03 Life Insurance	2,136	2,023	4,458	4,316
23-04 Benefit/CHP #2017UMWX0150	-	23,201	31,017	31,017
24-00 Workers' Compensation	74,309	78,692	82,033	82,033
25-00 Unemployment Compensation	-	102	-	-
26-00 Matched Annuity (457 Plan)	10,903	8,928	14,239	13,977
28-00 Gift Cards/Service Awards	4,300	6,000	3,400	3,250
Total Personal Services	6,021,728	6,340,907	7,098,391	7,691,646
OPERATING EXPENSES				
31-00 Professional Services	-	5,074	2,000	2,000
34-00 Other Contractual Services	6,306	5,988	8,200	9,000
34-09 Other Contractual Services - Sheriff Dispatch	458,000	471,700	495,285	450,000
40-00 Travel and Per Diem	7,166	11,225	35,414	40,894
41-00 Communications	-	1,638	-	36,000
42-00 Freight and Postage	108	80	425	435
43-00 Utility Services	83,681	93,930	82,268	150,000
44-00 Rentals and Leases	-	-	-	-
44-01 Rentals and Leases - Financing (Principal)	352,509	426,405	464,263	199,662
44-03 Rentals and Leases - Financing (Interest)	20,020	21,656	22,352	15,323
44.04 Rentals and Leases - Capital Lease (Principal)	-	-	57,425	57,425
44.05 Rentals and Leases - Capital Lease (Interest)	-	-	6,904	6,904
46-00 Repairs and Maintenance	72,071	98,182	118,914	203,526
46-51 IT Repairs and Maintenance	47,536	6,030	180,464	48,406
47-00 Printing and Binding	2,568	2,592	5,500	5,500
48-00 Promotional Items	12,314	14,073	14,750	14,750
49-00 Other Current Charges and Obligations	11,094	14,337	10,224	11,034
51-00 Office Supplies	6,562	8,286	15,870	16,170
52-00 Operating Supplies	277,300	278,218	338,669	411,410
52-01 Operating Supplies - Grant	6,330	5,630	12,070	12,070
52-10 Operating Supplies - Software	-	-	-	350
52-11 Operating Supplies/Software Principal	-	71,199	74,101	74,804
52-12 Operating Supplies/Software Interest	-	8,462	9,311	9,051
54-00 Publications, Subscriptions, & Memberships	9,382	4,423	5,400	5,255
55-00 Training	36,805	28,546	32,950	49,863
56-00 Small Tools and Minor Equipment	110,215	69,334	50,535	90,000
56-02 NIBRS Reserve	518	-	-	-
56-19 15PBJA-21-GG-00241-MUMU	2,320	15,621	-	-
Total Operating Expenses	1,522,805	1,662,629	2,043,294	1,919,832
CAPITAL OUTLAY TOTAL	508,954	702,239	-	-
DIVISION TOTAL	8,053,487	8,705,775	9,141,685	9,611,478

Fund: Police Education
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
OPERATING EXPENSES				
40-00 Travel and Per Diem	4,769	5,171	13,820	13,820
49-00 Other Current Charges and Obligations	30	-	-	-
55-00 Training	7,059	8,295	11,460	11,555
Total Operating Expenses	11,858	13,466	25,280	25,375
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	11,858	13,466	25,280	25,375

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
OPERATING EXPENSES				
48-00 Promotional Activities	-	-	-	-
49-00 Other Current Charges	-	-	-	-
52-00 Operating Supplies	-	-	-	-
52-10 Software	-	-	-	-
56-00 Small Tools and Minor Equipment	-	-	-	-
82-00 Aid to Private Organizations	24,000	4,500	-	-
Total Operating Expenses	24,000	4,500	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	24,000	4,500	-	-

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
OPERATING EXPENSES				
52-00 Operating Supplies	109	-	-	-
56-00 Small Tools and Minor Equipment	2,856	-	-	-
Total Operating Expenses	2,965	-	-	-
CAPITAL OUTLAY TOTAL	950	-	-	-
DIVISION TOTAL	3,915	-	-	-

Fund: Treasury Equity
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
OPERATING EXPENSES				
52-00 Operating Supplies	-	-	-	-
56-00 Small Tools and Minor Equipment	1,950	-	-	-
Total Operating Expenses	1,950	-	-	-
CAPITAL OUTLAY TOTAL	6,520	-	-	-
DIVISION TOTAL	8,470	-	-	-

Fund: Justice Equity
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
OPERATING EXPENSES				
52-00 Operating Supplies	-	3,292	-	-
56-00 Small Tools and Minor Equipment	-	8,085	-	-
Total Operating Expenses	<u>-</u>	<u>11,377</u>	<u>-</u>	<u>-</u>
CAPITAL OUTLAY TOTAL	29,249	1,130	-	-
DIVISION TOTAL	<u><u>29,249</u></u>	<u><u>12,507</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

Fund: American Recue Plan Act
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

Fund: American Recue Plan Act (124)
Division: Police (0610)
Program: Law Enforcement (521)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
CAPITAL OUTLAY TOTAL	-	1,088,113	-	-
DIVISION TOTAL	<u>-</u>	<u>1,088,113</u>	<u>-</u>	<u>-</u>

Fund: Equipment Replacement
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
CAPITAL OUTLAY TOTAL	472,809	291,842	773,904	-
DIVISION TOTAL	<u>472,809</u>	<u>291,842</u>	<u>773,904</u>	<u>-</u>

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
OPERATING EXPENSES				
31-00 Professional Services	1,520	4,234	-	-
Total Operating Expenses	<u>1,520</u>	<u>4,234</u>	<u>-</u>	<u>-</u>
CAPITAL OUTLAY TOTAL	1,339,065	8,616,893	-	-
DIVISION TOTAL	<u><u>1,340,585</u></u>	<u><u>8,621,127</u></u>	<u><u>-</u></u>	<u><u>-</u></u>



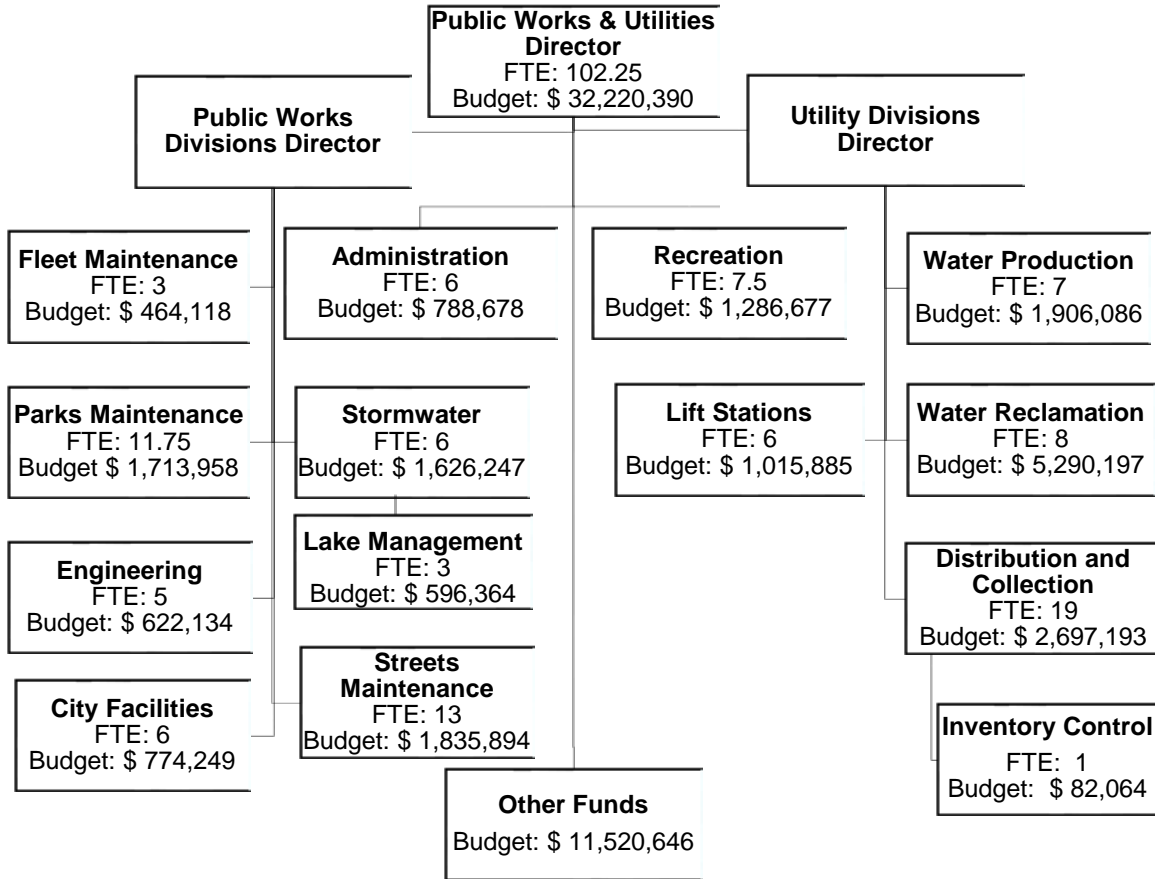
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PUBLIC WORKS & UTILITIES DEPARTMENT

PUBLIC WORKS & UTILITIES DEPARTMENT

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



Primary Public Works & Utilities Department activities include:

Public Works (Utilities)

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

Stormwater Management

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

Public Works (General)

- Ensure compliance with environmental regulations of 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 2025 Required	FY 2024 Required	FY 2023 Achieved	Variance
Parks Maintenance:						
Total acreage of City-maintained recreation areas and facilities open to the public per 1,000 residents	Goal #1	Objective 3	3	3.03	3.06	-
Streets Maintenance:						
Miles of public sidewalk inspected annually	Goal #4	Objective 4	10.5	10.5	5.39	-
Miles of city roads rehabilitated or reconstructed annually	Goal #4	Objective 4	0.08	0.7	6.72	-
Linear feet of new or improved city-owned sidewalks annually	Goal #4	Objective 4	675	1814	-	-
Fleet Maintenance:						
Vehicles receiving preventive maintenance annually	Goal #3	Objective 3	480	480	403	-
City Facilities:						
Annual average City Facility maintenance response time	Goal #3	Objective 3	1	1	1	-
Stormwater Utility:						
Stormwater drains cleaned annually	Goal #9	Objective 4	1350	1350	1288	-
Completed construction of projects from the Stormwater & Lakes Management Master Plan	Goal #5	Objective 3	2580	2580	2192	-
Distribution & Collection:						
Total length of gravity sewer mains lined (LF)	Goal #9	Objective 1	10000	7000	14847	-
Total number of manholes lined	Goal #9	Objective 1	10	18	10	-
Total length of force mains replaced (LF)	Goal #9	Objective 1	6000	0	8217	-
Total length of water main replaced (LF)	Goal #9	Objective 1	7300	1400	0	-
Water Reclamation:						
Number of sanitary sewer overflow events annually	Goal #9	Objective 2	3	4	5	-
Water Production:						
Number of precautionary boil water notices issued annually	Goal #9	Objective 5	0	1	2	-

* Refer to Fiscal Year 2025 Goals and Objectives pp 5-8.

BUDGET RESOURCE SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	Personnel FT / PT	
GENERAL FUND:								
Parks Maintenance	810,260	863,698	40,000	-	-	1,713,958	11	1
Recreation	900,257	377,200	-	9,220	-	1,286,677	7	1
Engineering	582,834	39,300	-	-	-	622,134	5	-
Streets Maintenance	1,191,515	557,704	37,000	49,675	-	1,835,894	13	-
Fleet Maintenance	330,728	28,390	105,000	-	-	464,118	3	-
City Facilities	393,512	370,595	-	10,142	-	774,249	6	-
LOC OPT GAS TX FUND	-	755,750	-	-	-	755,750	-	-
STRMWTR UTIL FUND								
Stormwater	881,099	495,148	250,000	-	-	1,626,247	6	-
Lake Management	309,758	286,606	-	-	-	596,364	3	-
INFRASTRUCTURE SURTAX FUND	-	-	750,000	-	-	750,000	-	-
TREE REPLACEMENT FUND	-	18,000	-	-	-	18,000	-	-
SOLID WASTE FUND	-	2,230,030	-	-	-	2,230,030	-	-
STREET LIGHT FUND	-	671,608	-	-	-	671,608	-	-
EQUIP REPL FUND:								
Recreation	-	-	-	-	-	-	-	-
Streets Maintenance	-	-	-	-	-	-	-	-
City Facilities	-	-	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-	-	-
CAPITAL IMPROV. FUND	-	-	-	-	-	-	-	-
PARKS MASTER PLAN FUND	-	-	-	-	-	-	-	-
WATER AND SEWER FUND:								
Inventory Control	73,364	8,700	-	-	-	82,064	1	-
Administration	756,228	32,450	-	-	-	788,678	0	-
Distribution & Coll	1,724,693	895,000	77,500	-	-	2,697,193	19	-
Lift Stations	517,935	497,950	-	-	-	1,015,885	6	-
Water Reclamation	840,013	3,700,184	750,000	-	-	5,290,197	8	-
Water Production	687,786	1,218,300	-	-	-	1,906,086	7	-
RENEWAL/REPLACEMENT FUND:								
Distribution & Coll	-	-	5,757,125	-	-	5,757,125	-	-
Lift Stations	-	-	345,000	-	-	345,000	-	-
Water Reclamation	-	-	20,000	-	-	20,000	-	-
Water Production	-	-	340,000	-	-	340,000	-	-
CAPITAL IMPROVEMENT FUND	-	-	100,000	-	-	100,000	-	-
GOLF CLUB FUND	-	47,750	427,070	58,313	-	533,133	-	-
TOTALS	9,999,982	13,094,363	8,998,695	127,350	-	32,220,390	95	2

Narrative for Additional New (AN) Capital Outlay Items:

General Fund - Parks

Electric ATV/Cart for Wheel Park - (\$20,000)

Storage Sheds (Wheel & Wirz Parks) - (\$20,000)

General Fund - Fleet

Mobile Column Lift - (\$90,000)

Refrigeration Machine (A/C for vehicles) - (\$15,000)

Infrastructure Sales Tax

US 17-92 to Sunset Drive Pedestrian Connectivity Improvements - (\$150,000)

Central Casselberry Connectivity Improvements - (\$300,000)

Capital Improvements - Water and Sewer

Winter Park Drive Complete Street Improvements Phase 1 - (\$100,000)

Casselberry Golf Club

Verticut Reels for Triplex Mowers - (\$10,750)

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

General Fund - Parks Maintenance

- 12-01 Increase to match anticipated salary increases.
- 43-00 Increased due to Wirz Park and Wheel Park Phases 1 & 2.

General Fund - Recreation

- 12-01 Increase to match anticipated salary increases.
- 13-00 Increase to match anticipated benefits costs.
- 21-00 Increase to match anticipated benefits costs.
- 22-05 Increase to match anticipated benefits costs.
- 34-00 Decreased to match anticipated expenditures.
- 48-00 Increased to match anticipated expenditures.

General Fund - Engineering

- 11-00 Increase due to allocating 50% of Public Works Director salary.
- 12-01 Increase to match anticipated salary increases.
- 21-00 Increase to match anticipated benefits costs.
- 22-05 Increase to match anticipated benefits costs.
- 23-00 Increase to match anticipated benefits costs.
- 26-00 Increase to match anticipated benefits costs.

General Fund - Streets Maintenance

- 12-01 Increase to match anticipated salary increases.
- 22-05 Increase to match anticipated benefits costs.
- 23-00 Increase to match anticipated benefits costs.
- 44-01 Decrease to match principal payments per debt schedule.

General Fund - Fleet Maintenance

- 12-01 Increase to match anticipated salary increases.

General Fund - City Facilities

- 12-01 Increase to match anticipated salary increases.
- 23-00 Increase to match anticipated benefits costs.
- 44-01 Decrease to match principal payments per debt schedule.
- 46-00 Increased to include ADA transition plan (non-recurring).

Stormwater Utility Fund - Stormwater

- 12-01 Decrease due to moving 3 positions to Lake Management Division.
- 22-05 Decrease to match anticipated benefits costs.
- 31-00 Decreased due to split of Division with Lake Management.
- 34-00 Decreased due to split of Division with Lake Management.
- 44-01 Decrease due to debt payoff.
- 46-00 Decreased due to split of Division with Lake Management.
- 52-00 Decreased due to split of Division with Lake Management.

Stormwater Utility Fund - Lake Management

- 12↔↔ Increased due to creation of new Division.

Tree Replacement Fund - Street Maintenance

- 46-15 Decreased to match anticipated expenditures.

Street Light Fund - Street Lighting

- 46-00 Increased to match FDOT revenue for Highway Lighting Maintenance costs and considers Street Lighting Rate Study.

Water and Sewer Fund - Administration

- 11-00 Decrease due to allocating 50% of Public Works Director salary to Engineering Division.
- 22-05 Decrease to match anticipated benefits costs.
- 26-00 Decrease to match anticipated benefits costs.

Water and Sewer Fund - Distribution & Collection

- 12-01 Increase to match anticipated salary increases.
- 21-00 Increase to match anticipated benefits costs.
- 22-05 Increase to match anticipated benefits costs.
- 31-00 Decreased to match anticipated expenditures.
- 34-00 Increase due to backflow inspection and testing services.
- 44-01 Decrease due to debt payoff.
- 46-00 Decreased due to meter replacement costs transferred to Customer Service budget.

Water and Sewer Fund - Lift Stations

- 44-01 Decrease due to debt payoff.
- 44-03 Decrease due to debt payoff.

Water and Sewer Fund - Water Reclamation

- 12-01 Increase to match anticipated salary increases.
- 46-00 Decreased due to Golf Course irrigation costs transferred to 405 Fund.
- 52-00 Increased due to increase in chlorine costs.

Water and Sewer Fund - Water Production

- 23-00 Increase to match anticipated benefits costs.
- 43-00 Increased to match anticipated expenditures.
- 52-00 Increased due to increase hypochlorite and orthophosphate costs.

Casselberry Golf Club Fund - Parks Maintenance

- 44-01 Decrease to match principal payments per debt schedule.
- 46-00 Increased for clubhouse repairs and root pruning.

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
45	Parks and Facilities Superintendent	1	1	1
15/22	Irrigation Technician/ Irrigation Technician II	3	3	3
22	Lead Parks Maintenance Technician	1	1	1
7/9	Parks Maintenance Worker/Technician	5	6	6
7	Parks Maintenance Worker (PT)	1	1	1
	Total	11	12	12
	Full-Time	10	11	11
	Part-Time	1	1	1
	Total FTE's			11.75

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-22	Electric ATV/Cart for Wheel Park	002502	(AN)	20,000
63-24	Storage Sheds (Wheel & Wirz Parks)	002501	(AN)	20,000
	Total			40,000

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	377,515	388,302	457,263	548,620
12↔ Regular Salaries and Wages-Miscellaneous Pays	-	1,975	-	2,100
14-00 Overtime	15,312	9,273	10,000	10,000
21-00 FICA Taxes	30,500	30,973	35,746	42,895
22-01 Retirement Contribution - State Plan (FRS)	7,710	8,319	8,130	10,607
22-05 Retirement Contribution - (401A)	35,030	35,379	42,356	50,862
23-00 Health Insurance	55,597	67,560	98,436	115,700
23-01 Disability Insurance	598	736	1,256	1,507
23-02 Supplemental Pay - Health Insurance Waiver	4,618	4,118	4,200	4,200
23-03 Life Insurance	232	246	556	638
24-00 Workers' Compensation	9,167	9,069	9,196	9,196
25-00 Unemployment Compensation	825	371	-	-
26-00 Matched Annuity (457 Plan)	9,363	9,912	11,711	13,410
28-00 Gift Cards/Service Awards	1,100	1,050	525	525
Total Personal Services	547,567	567,283	679,375	810,260
OPERATING EXPENSES				
31-00 Professional Services	92,434	30,389	-	-
34-00 Other Contractual Services	9,307	7,388	21,500	21,500
40-00 Travel and Per Diem	-	-	2,000	2,000
41-00 Communications	-	100	-	-
42-00 Freight & Postage	-	34	100	-
43-00 Utility Services	188,320	190,332	223,200	244,998
44-00 Rentals and Leases	-	2,517	2,500	2,500
44-01 Rentals and Leases - Financing (Principal)	20,147	11,524	-	-
44-03 Rentals and Leases - Financing (Interest)	533	172	-	-
46-00 Repairs and Maintenance	310,714	378,936	481,000	491,000
46-01 Repair and Maintenance - Irrigation	19,545	21,422	30,000	30,000
48-00 Promotional Activities	2,184	2,490	4,500	2,500
49-00 Other Current Charges and Obligations	2,503	2,474	2,000	2,000
51-00 Office Supplies	285	626	500	500
52-00 Operating Supplies	35,242	33,251	34,700	34,700
54-00 Publications, Subscriptions, & Memberships	-	290	1,000	1,000
55-00 Training	120	205	1,000	1,000
56-00 Small Tools and Minor Equipment	17,943	26,789	30,000	30,000
56-01 Memorial Benches	2,553	2,865	-	-
Total Operating Expenses	701,830	711,804	834,000	863,698
CAPITAL OUTLAY TOTAL	800,434	139,140	55,000	40,000
DIVISION TOTAL	2,049,831	1,418,227	1,568,375	1,713,958

Fund: General
Division: Recreation
Program: Parks & Recreation

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
51	Recreation Manager	1	1	1
45	Recreation Programs and Events Supervisor	1	1	1
125	Staff Assistant II	1	-	-
40	Arts and Marketing Supervisor	1	1	1
19/25	Recreation Specialist / Recreation Programs Coordinator	2	2	2
19	Recreation Specialist (PT)	-	1	1
25	Aquatics Coordinator	-	1	1
12	Staff Assistant I	-	1	1
112	Office Assistant	1	-	-
	Total	<u>7</u>	<u>8</u>	<u>8</u>
	Full-Time	7	7	7
	Part-Time	-	1	1
	Total FTE's			7.5

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	393,934	413,316	442,580	541,387
12-↔ Regular Salaries and Wages-Miscellaneous Pays	2,517	2,612	2,741	3,150
13-00 Other Salaries and Wages	72,214	76,637	70,000	110,000
14-00 Overtime	19,171	16,128	3,000	3,000
21-00 FICA Taxes	36,497	38,286	39,652	50,302
22-01 Retirement Contribution - State Plan (FRS)	10,604	12,235	12,358	16,150
22-05 Retirement Contribution - (401A)	31,976	33,303	41,182	53,590
23-00 Health Insurance	72,800	85,265	98,436	102,350
23-01 Disability Insurance	592	728	1,215	1,487
23-02 Supplemental Pay - Health Insurance Waiver	-	-	-	1,200
23-03 Life Insurance	216	225	443	505
24-00 Workers' Compensation	9,238	9,347	8,900	8,900
26-00 Matched Annuity (457 Plan)	3,039	4,356	4,381	7,886
28-00 Gift Cards/Service Awards	600	300	350	350
Total Personal Services	653,398	692,738	725,238	900,257
OPERATING EXPENSES				
31-00 Professional Services	335	373	1,000	1,000
31-06 Professional Services/Culture and Recreation	5,200	10,350	12,000	19,000
34-00 Other Contractual Services	57,956	61,733	90,500	68,000
34-07 Other Contractual - Class Programs	3,718	3,665	6,000	6,000
40-00 Travel and Per Diem	-	15	400	1,500
42-00 Freight & Postage	-	-	300	1,500
43-00 Utility Services	23,127	21,844	27,500	27,500
44-00 Rentals and Leases	43,476	35,936	48,000	52,000
44-01 Rentals and Leases - Financing (Principal)	-	9,220	15,981	7,812
44-03 Rentals and Leases - Financing (Interest)	-	-	1,381	1,408
45-00 Insurance	612	297	2,000	3,500
46-00 Repairs and Maintenance	13,466	8,153	16,000	19,000
46-51 IT Repairs and Maintenance	5,374	5,517	7,500	7,500
47-06 Printing and Binding/Culture and Recreation	6,077	3,419	16,950	15,000
48-00 Promotional Activities	30,233	29,918	35,000	45,000
49-00 Other Current Charges and Obligations	8,587	8,780	14,000	14,000
51-00 Office Supplies	938	751	3,500	3,500
52-00 Operating Supplies	42,566	34,010	43,500	47,000
54-00 Publications, Subscriptions, & Memberships	666	998	860	1,200
55-00 Training	585	2,324	4,000	5,000
56-00 Small Tools and Minor Equipment	6,667	8,618	52,500	40,000
58-00 Art Purchases	-	-	-	-
Total Operating Expenses	249,583	245,921	398,872	386,420
CAPITAL OUTLAY TOTAL	6,160	-	-	-
DIVISION TOTAL	909,141	938,659	1,124,110	1,286,677

Fund: General
Division: Engineering
Program: Other Physical Environment

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
59	City Engineer	1	1	1
143	Construction & Permitting Manager	1	-	-
38	Construction and Permitting Supervisor	-	1	1
206	Healthy Community Manager	1	-	-
50	Special Projects Manager	-	1	1
27	Construction Inspector	1	2	2
	Total	4	5	5
	Full-Time	4	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: Engineering (0710)
Program: Other Physical Environment (539)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
PERSONAL SERVICES				
11-00 Executive Salaries	-	-	-	90,115
12-01 Regular Salaries and Wages	151,677	132,312	186,971	331,206
12-↔ Regular Salaries and Wages-Miscellaneous Pays	-	132	-	599
14-00 Overtime	3,189	3,846	-	-
21-00 FICA Taxes	11,860	10,379	14,303	32,277
22-05 Retirement Contribution - (401A)	15,487	13,616	18,697	43,745
23-00 Health Insurance	20,340	16,961	32,812	68,233
23-01 Disability Insurance	275	190	513	1,157
23-02 Supplemental Pay - Health Insurance Waiver	398	382	400	-
23-03 Life Insurance	67	50	155	255
24-00 Workers' Compensation	133	129	166	166
25-00 Unemployment Compensation	-	70	-	-
26-00 Matched Annuity (457 Plan)	4,663	2,900	2,379	14,889
28-00 Gift Cards/Service Awards	233	200	117	192
Total Personal Services	208,322	181,167	256,513	582,834
OPERATING EXPENSES				
31-00 Professional Services	-	99,078	7,000	16,500
31-03 FDOT/LAP WP DR ST Improve	146,352	15,473	-	-
40-00 Travel and Per Diem	432	422	2,000	1,500
42-00 Freight & Postage	-	-	250	250
46-00 Repairs and Maintenance	230	902	1,000	4,000
47-00 Printing and Binding	116	162	2,500	2,500
49-00 Other Current Charges	100	210	1,250	1,250
51-00 Office Supplies	437	198	750	800
52-00 Operating Supplies	3,378	3,123	4,000	4,000
54-00 Publications, Subscriptions & Memberships	602	1,085	1,000	1,000
55-00 Training	585	665	4,000	4,000
56-00 Small Tools and Minor Equipment	681	3,040	3,500	3,500
Total Operating Expenses	152,913	124,358	27,250	39,300
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	361,235	305,525	283,763	622,134

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
51	Public Works Maintenance Manager	1	1	1
45	Streets & Stormwater Superintendent	1	1	1
23	Lead Streets Technician	2	2	2
23	Sr. Staff Assistant	1	1	1
12/18	Traffic Sign Specialist I/II	2	2	2
9/12	Streets Maintenance Worker/Technician	6	6	6
	Total	13	13	13
	Full-Time	13	13	13
	Part-Time	-	-	-
	Total FTE's			13

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-35	Replacement Latex Printer for Sign Shop	002501	(R)	22,000
67-39	Replacement for 2009 Zero Turn Mower	002501	(R)	15,000
	Total			37,000

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	514,483	544,748	661,155	775,918
12↔ Regular Salaries and Wages-Miscellaneous Pays	12,170	16,624	16,542	18,334
14-00 Overtime	10,762	5,078	5,000	5,000
21-00 FICA Taxes	39,853	42,244	52,226	61,143
22-01 Retirement Contribution - State Plan (FRS)	6,052	7,120	6,698	8,357
22-05 Retirement Contribution - (401A)	48,229	50,611	62,392	73,361
23-00 Health Insurance	130,001	147,570	176,365	191,350
23-01 Disability Insurance	871	923	1,816	2,131
23-02 Supplemental Pay - Health Insurance Waiver	1,811	2,211	1,800	1,800
23-03 Life Insurance	322	331	770	862
24-00 Workers' Compensation	30,952	32,507	32,091	32,091
26-00 Matched Annuity (457 Plan)	11,089	11,834	16,411	20,480
28-00 Gift Cards/Service Awards	600	1,700	688	688
Total Personal Services	807,195	863,501	1,033,954	1,191,515
OPERATING EXPENSES				
31-00 Professional Services	-	-	-	-
34-00 Other Contractual Services	16,684	25,570	36,550	36,550
40-00 Travel and Per Diem	-	220	2,500	2,500
41-00 Communications	-	1,964	-	4,324
42-00 Freight & Postage	-	-	1,000	1,000
43-00 Utility Services	8,989	10,160	10,000	15,300
44-00 Rentals and Leases	-	-	4,000	4,000
44-01 Rentals and Leases - Financing (Principal)	45,372	96,040	104,060	42,089
44-03 Rentals and Leases - Financing (Interest)	3,044	2,051	9,669	7,586
46-00 Repairs and Maintenance	38,656	51,604	61,436	57,300
46-16 Repairs and Maintenance - 17/92-SR436 Maint	173,393	154,800	278,270	275,270
49-00 Other Current Charges	277	61	200	200
51-00 Office Supplies	738	323	3,000	3,000
52-00 Operating Supplies	43,448	40,663	82,000	82,000
52-10 Software	-	799	-	-
53-00 Road Material and Supplies	-	-	7,500	7,500
53-01 Traffic Signage and Striping	9,670	13,418	19,000	19,000
54-00 Publications, Subscriptions, & Memberships	30	64	660	660
55-00 Training	1,105	1,937	11,500	11,500
56-00 Small Tools and Minor Equipment	14,471	16,082	12,600	12,600
57-00 Construction Material Disposal	13,040	15,044	25,000	25,000
Total Operating Expenses	368,917	430,800	668,945	607,379
CAPITAL OUTLAY TOTAL	-	-	-	37,000
DIVISION TOTAL	1,176,112	1,294,301	1,702,899	1,835,894

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
21/28	Fleet Technician I/Fleet Technician II*	3	3	2
35	Fleet Coordinator	-	-	1
	Total	3	3	3
	Full-Time	3	3	3
	Part-Time	-	-	-
	Total FTE's			3

* One position reclassified to Fleet Coordinator in FY25 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-35	Mobile Column Lift	002501	(AN)	90,000
67-35	Refrigeration Machine (A/C for vehicles)	002501	(AN)	15,000
	Total			105,000

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	168,156	178,772	181,523	210,255
12↔ Regular Salaries and Wages-Miscellaneous Pays	19,408	19,524	12,391	12,136
14-00 Overtime	7,233	8,325	3,500	3,500
21-00 FICA Taxes	14,519	15,204	15,102	17,281
22-05 Retirement Contribution - (401A)	19,475	20,602	19,502	22,376
23-00 Health Insurance	46,158	62,211	49,218	53,400
23-01 Disability Insurance	317	347	498	577
23-03 Life Insurance	105	107	200	200
24-00 Workers' Compensation	2,538	2,536	2,443	2,443
26-00 Matched Annuity (457 Plan)	6,549	6,920	7,261	8,410
28-00 Gift Cards/Service Awards	650	1,150	150	150
Total Personal Services	285,108	315,698	291,788	330,728
OPERATING EXPENSES				
34-00 Other Contractual Services	2,808	2,035	3,500	3,500
40-00 Travel and Per Diem	250	-	1,000	1,000
43-00 Utility Services	538	968	-	1,000
44-00 Rentals and Leases		977		-
46-00 Repairs and Maintenance	3,585	5,864	4,250	5,250
47-00 Printing and Binding	-	48	-	-
52-00 Operating Supplies	8,339	7,550	9,790	11,290
54-00 Publications, Subscriptions, & Memberships	-	-	100	100
55-00 Training	110	205	500	500
56-00 Small Tools and Minor Equipment	1,666	3,798	3,750	3,750
57-00 Construction Material Disposal	302	221	2,000	2,000
Total Operating Expenses	17,598	21,666	24,890	28,390
CAPITAL OUTLAY TOTAL	-	-	-	105,000
DIVISION TOTAL	302,706	337,364	316,678	464,118

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
14/21	Facilities Maintenance Technician/II	1	2	2
18	Lead Facilities Custodian	-	1	1
4	Facilities Custodian*	3	2	3
		<u>4</u>	<u>5</u>	<u>6</u>
	Full-Time	4	5	6
	Part-Time	-	-	-
	Total FTE's			6

* Additional position added in FY25 budget.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	131,907	147,537	196,712	255,742
12-↔ Regular Salaries and Wages-Miscellaneous Pays	611	1,478	711	800
14-00 Overtime	6,704	4,437	1,000	1,000
21-00 FICA Taxes	10,003	11,184	15,179	19,702
22-05 Retirement Contribution - (401A)	13,922	15,265	19,771	25,674
23-00 Health Insurance	46,856	54,320	65,624	80,100
23-01 Disability Insurance	236	299	540	702
23-03 Life Insurance	92	104	262	335
24-00 Workers' Compensation	2,793	2,988	3,186	3,186
26-00 Matched Annuity (457 Plan)	3,961	4,200	4,741	5,971
28-00 Gift Cards/Service Awards	200	400	250	300
Total Personal Services	217,285	242,212	307,976	393,512
OPERATING EXPENSES				
31-00 Professional Services	2,630	-	2,500	2,500
34-00 Other Contractual Services	7,660	7,093	10,000	12,500
40-00 Travel and Per Diem	-	-	500	500
42-00 Freight & Postage	-	-	500	500
43-00 Utility Services	69,820	70,016	82,000	82,000
44-00 Rentals and Leases	4,863	-	5,000	5,000
44-01 Rentals and Leases - Financing (Principal)	-	10,142	99,193	8,593
44-03 Rentals and Leases - Financing (Interest)	-	-	1,519	1,549
46-00 Repairs and Maintenance	336,440	166,078	165,000	191,270
49-00 Other Current Charges	668	183	75	75
51-00 Office Supplies	826	153	750	750
52-00 Operating Supplies	12,214	7,067	18,000	18,000
52.01 Janitorial Supplies	36,110	30,226	30,000	35,000
54-00 Publications, Subscriptions & Memberships	268	-	1,000	1,000
55-00 Training	40	-	1,500	1,500
56-00 Small Tools and Minor Equipment	16,876	43,099	20,000	20,000
Total Operating Expenses	488,415	334,057	437,537	380,737
CAPITAL OUTLAY TOTAL	8,000	174,452	-	-
DIVISION TOTAL	713,700	750,721	745,513	774,249

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
OPERATING EXPENSES				
31-00 Professional Services	516	488	500	500
43-00 Utility Services	236,140	290,549	250,000	250,000
46-00 Repairs and Maintenance	208,644	239,810	354,127	361,527
53-00 Road Material and Supplies	27,406	18,131	48,013	48,013
53-01 Traffic Signage and Striping	39,059	76,660	95,710	95,710
Total Operating Expenses	511,765	625,638	748,350	755,750
CAPITAL OUTLAY TOTAL	-	88,440	161,100	-
DIVISION TOTAL	511,765	714,078	909,450	755,750

Fund: Stormwater Utility
Division: Stormwater
Program: Stormwater Management

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
62	Public Works Divisions Director	1	1	1
46	Natural Resources Officer*	1	1	-
27	Lead Stormwater Technician	1	1	1
21/26	Lake Management Technician I/II**	2	2	-
22	Stormwater Heavy Equipment Operator	1	1	1
11/15	Stormwater Maintenance Worker/Technician	3	3	3
	Total	<u>9</u>	<u>9</u>	<u>6</u>
	Full-Time	9	9	6
	Part-Time	-	-	-
	Total FTE's			6

* Position moved to Lake Management Division.
** Position moved to Lake Management Division.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
63-24	Erosion Control Improvements - Various Locations	PW2503 (R)	<u>250,000</u>
	Total		<u>250,000</u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	583,497	632,692	698,842	570,048
12-↔ Regular Salaries and Wages-Miscellaneous Pays	16,776	20,775	15,893	17,957
14-00 Overtime	8,605	6,980	3,000	3,000
21-00 FICA Taxes	45,817	49,069	54,907	45,220
22-01 Retirement Contribution - State Plan (FRS)	6,052	7,119	6,698	8,357
22-05 Retirement Contribution - (401A)	55,291	60,057	65,760	52,374
23-00 Health Insurance	109,791	148,841	143,553	143,883
23-01 Disability Insurance	877	1,047	1,919	1,565
23-02 Supplemental Pay - Health Insurance Waiver	2,198	2,596	2,800	-
23-03 Life Insurance	302	327	686	533
24-00 Workers' Compensation	34,626	35,481	33,920	33,920
26-00 Matched Annuity (457 Plan)	14,587	13,684	11,773	3,838
28-00 Gift Cards/Service Awards	1,233	500	537	404
Total Personal Services	879,652	979,168	1,040,288	881,099
OPERATING EXPENSES				
31-00 Professional Services	99,476	152,011	63,000	5,750
34-00 Other Contractual Services	16,065	49,055	67,356	57,000
40-00 Travel and Per Diem	-	900	8,500	4,250
41-00 Communications	-	1,963	-	4,324
42-00 Freight & Postage	-	-	2,300	300
43-00 Utility Services	37,383	23,763	60,000	60,000
44-00 Rentals and Leases	-	-	7,500	7,500
44-01 Rentals and Leases - Financing (Principal)	114,716	60,008	55,974	-
44-03 Rentals and Leases - Financing (Interest)	5,418	2,501	3,875	-
46-00 Repairs and Maintenance	121,601	164,073	298,485	280,099
46-51 IT Repairs and Maintenance	2,000	2,000	2,000	-
47-00 Printing and Binding	103	251	2,900	350
48-00 Promotional Activities	4,090	4,160	7,500	-
49-00 Other Current Charges and Obligations	2,645	2,206	3,400	1,100
51-00 Office Supplies	260	82	900	400
52-00 Operating Supplies	144,168	82,163	278,540	64,125
54-00 Publications, Subscriptions, & Memberships	1,174	988	2,350	1,650
55-00 Training	1,657	2,729	8,600	5,100
56-00 Small Tools and Minor Equipment	11,783	12,055	10,480	3,200
Total Operating Expenses	562,539	560,908	883,660	495,148
CAPITAL OUTLAY TOTAL	141,520	337,053	600,000	250,000
DIVISION TOTAL	1,583,711	1,877,129	2,523,948	1,626,247

Fund: Stormwater Utility
Division: Lake Management
Program: Stormwater Management

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
46	Natural Resources Officer	-	-	1
21/26	Lake Management Technician I/II	-	-	2
	Total	-	-	3
	Full-Time	-	-	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: Stormwater Utility (110)
Division: Lake Management (0741)
Programs: Stormwater Management (538)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	-	-	-	224,817
12-↔ Regular Salaries and Wages-Miscellaneous Pays	-	-	-	750
14-00 Overtime	-	-	-	1,000
21-00 FICA Taxes	-	-	-	17,332
22-01 Retirement Contribution - State Plan (FRS)	-	-	-	-
22-05 Retirement Contribution - (401A)	-	-	-	22,582
23-00 Health Insurance	-	-	-	35,600
23-01 Disability Insurance	-	-	-	617
23-02 Supplemental Pay - Health Insurance Waiver	-	-	-	1,200
23-03 Life Insurance	-	-	-	200
26-00 Matched Annuity (457 Plan)	-	-	-	5,510
28-00 Gift Cards/Service Awards	-	-	-	150
Total Personal Services	-	-	-	309,758
OPERATING EXPENSES				
31-00 Professional Services	-	-	-	61,250
34-00 Other Contractual Services	-	-	-	10,356
40-00 Travel and Per Diem	-	-	-	4,000
42-00 Freight & Postage	-	-	-	2,000
46-00 Repairs and Maintenance	-	-	-	14,250
46-51 IT Repairs and Maintenance	-	-	-	2,400
47.00 Printing and Binding	-	-	-	2,575
48-00 Promotional Activities	-	-	-	7,500
49-00 Other Current Charges and Obligations	-	-	-	1,900
51-00 Office Supplies	-	-	-	500
52-00 Operating Supplies	-	-	-	171,475
54-00 Publications, Subscriptions, & Memberships	-	-	-	700
55-00 Training	-	-	-	4,500
56-00 Small Tools and Minor Equipment	-	-	-	3,200
Total Operating Expenses	-	-	-	286,606
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	-	-	-	596,364

* Lake Management Division created in FY25 budget.

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

Fund: Multi Modal Impact Fee Trust (111)
Division: Engineering (0710)
Programs: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
CAPITAL OUTLAY TOTAL	101,655	49,515	-	-
DIVISION TOTAL	<u>101,655</u>	<u>49,515</u>	<u>-</u>	<u>-</u>

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63-40	US 17-92 to Sunset Drive Pedestrian Connectivity	PW 1213	(AN)	150,000
63-40	Central Casselberry Connectivity	PW 2301	(AN)	300,000
63-40	Road Rehabilitation - Various Streets	PW 2502	(R)	<u>300,000</u>
	Total			<u>750,000</u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
OPERATING EXPENSES				
31-00 Professional Services	-	64,417		
Total Operating Expenses	-	64,417	-	-
CAPITAL OUTLAY TOTAL	1,320,881	2,952,645	-	750,000
DIVISION TOTAL	<u>1,320,881</u>	<u>2,952,645</u>	-	<u>750,000</u>

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
OPERATING EXPENSES (541)				
46-15 Tree Replacement	19,249	91,360	30,000	-
46-18 Adopt-A-Tree Program	8,200	4,266	20,000	18,000
Total Operating Expenses	27,449	95,626	50,000	18,000
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	27,449	95,626	50,000	18,000

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
OPERATING EXPENSES (539)				
46-00 Repairs and Maintenance	2,106	-		
Total Operating Expenses	2,106	-	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	2,106	-	-	-

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
OPERATING EXPENSES				
31-00 Professional Services	-	1,982,521	-	-
34-00 Other Contractual Services	1,858,399	414	2,171,174	2,228,030
47-00 Printing and Binding	-	-	-	2,000
Total Operating Expenses	<u>1,858,399</u>	<u>1,982,935</u>	<u>2,171,174</u>	<u>2,230,030</u>
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	<u><u>1,858,399</u></u>	<u><u>1,982,935</u></u>	<u><u>2,171,174</u></u>	<u><u>2,230,030</u></u>

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
OPERATING EXPENSES				
31-00 Professional Services	194	181	300	300
42-00 Freight & Postage	-	2,400	100	100
43-00 Utility Services	48,876	62,299	60,588	60,892
44-00 Rentals and Leases	314,895	327,330	372,835	375,572
46-00 Repairs and Maintenance	-	-	15,000	120,270
47-00 Printing and Binding	-	2,004	100	100
49-00 Other Current Charges and Obligations	86,306	5,339	111,042	114,374
Total Operating Expenses	450,271	399,553	559,965	671,608
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	450,271	399,553	559,965	671,608

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

Fund: American Rescue Plan Act (124)
Division: Parks Maintenance (0410)
Program: Parks & Recreation (572)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
CAPITAL OUTLAY TOTAL	105,019	336,441	-	-
DIVISION TOTAL	<u>105,019</u>	<u>336,441</u>	<u>-</u>	<u>-</u>

Fund: American Rescue Plan Act
Division: Distribution & Collection
Program: Water Sewer Comb Svcs

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

Fund: American Rescue Plan Act (124)
Division: Distribution & Collection (0751)
Program: Water Sewer Comb Svcs (536)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
CAPITAL OUTLAY TOTAL	-	3,115	-	-
DIVISION TOTAL	<u>-</u>	<u>3,115</u>	<u>-</u>	<u>-</u>

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
CAPITAL OUTLAY TOTAL	28,851	-	-	-
DIVISION TOTAL	<u>28,851</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
CAPITAL OUTLAY TOTAL	20,000	15,473	682,128	-
DIVISION TOTAL	<u>20,000</u>	<u>15,473</u>	<u>682,128</u>	<u>-</u>

Fund: Capital Improvement
Division: Stormwater
Program: Stormwater Management

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
CAPITAL OUTLAY TOTAL	934,509	302,369	-	-
DIVISION TOTAL	<u>934,509</u>	<u>302,369</u>	<u>-</u>	<u>-</u>

Fund: Parks Master Plan
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.		-
	Total		-

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
OPERATING EXPENSES (572)				
31-00 Professional Services	2,171	8,259	-	-
Total Operating Expenses	2,171	8,259	-	-
CAPITAL OUTLAY TOTAL	4,863,256	2,498,427	-	-
DIVISION TOTAL	4,865,427	2,506,686	-	-

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
14	Inventory Control Specialist	<u>1</u>	<u>1</u>	<u>1</u>
	Total	<u>1</u>	<u>1</u>	<u>1</u>
	Full-Time	1	1	1
	Part-Time	-	-	-
	Total FTE's			1

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	45,805	48,612	51,007	58,352
12-↔ Regular Salaries and Wages-Miscellaneous Pays	-	250	-	250
14-00 Overtime	67	1,731	500	500
16-↔ Comp Absences	4,152	2,389	-	-
21-00 FICA Taxes	3,792	4,150	3,940	4,521
22-05 Retirement Contribution - (401A)	4,587	5,034	5,151	5,885
23-01 Disability Insurance	89	97	140	160
23-02 Supplemental Pay - Health Insurance Waiver	1,207	1,207	1,200	1,200
23-03 Life Insurance	33	35	67	67
24-00 Workers' Compensation	42	40	45	45
25-00 Unemployment Compensation	1,832	-	-	-
26-00 Matched Annuity (457 Plan)	-	1,944	2,040	2,334
28-00 Gift Cards/Service Awards	50	50	50	50
Total Personal Services	61,656	65,539	64,140	73,364
OPERATING EXPENSES				
40-00 Travel and Per Diem	-	-	500	500
46-00 Repairs and Maintenance	1,693	4,297	4,000	4,250
51-00 Office Supplies	-	-	250	250
52-00 Operating Supplies	2,899	1,774	3,000	2,000
55-00 Training	-	-	650	500
56-00 Small Tools and Minor Equipment	500	2,335	2,000	1,200
Total Operating Expenses	5,092	8,406	10,400	8,700
CAPITAL OUTLAY TOTAL	-	59,541	-	-
DIVISION TOTAL	66,748	133,486	74,540	82,064

Fund: Water and Sewer
Division: Legal
Program: Water-Sewer Combination 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>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Water and Sewer (401)
Division: Legal (140)
Program: Water-Sewer Combination Services (536)

DIVISION EXPENDITURE DETAIL
 (All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
OPERATING EXPENSES				
31-01 City Attorney	-	42,038	-	-
Total Operating Expenses	-	42,038	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	-	42,038	-	-

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
68	Public Works & Utilities Director	1	1	1
62	Utility Divisions Director	1	1	1
46/52/55	Utility Engineer I/II / Senior Utility Engineer	1	1	1
39	Public Works & Utilities Business Analyst	1	1	1
23	Utility Support Specialist	1	1	1
23	Senior Staff Assistant	-	1	1
125	Staff Assistant II	1	-	-
	Total	6	6	6
	Full-Time	6	6	6
	Part-Time	-	-	-
	Total FTE's			6

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	177,252	152,166	157,796	90,115
12-01 Regular Salaries and Wages	491,387	491,778	490,547	466,722
12-↔ Regular Salaries and Wages-Miscellaneous Pays	3,811	2,417	321	952
14-00 Overtime	7,182	8,138	5,000	5,000
16-↔ Comp Absences	(9,331)	10,806	-	-
21-00 FICA Taxes	51,279	49,865	50,005	43,053
22-05 Retirement Contribution - (401A)	70,719	68,160	68,159	57,797
23-00 Health Insurance	101,340	84,112	76,561	68,233
23-01 Disability Insurance	983	801	1,780	1,529
23-02 Supplemental Pay - Health Insurance Waiver	410	2,493	2,800	2,400
23-03 Life Insurance	260	242	468	407
24-00 Workers' Compensation	9,477	10,265	10,211	10,211
25-00 Unemployment Compensation	-	1,779	-	-
26-00 Matched Annuity (457 Plan)	19,356	17,012	20,961	9,518
28-00 Gift Cards/Service Awards	634	850	350	291
Total Personal Services	924,759	900,884	884,959	756,228
OPERATING EXPENSES				
31-00 Professional Services	-	-	-	-
34-00 Other Contractual Services	8,089	8,531	-	-
40-00 Travel and Per Diem	96	211	3,250	3,250
41-00 Communications	-	-	-	-
42-00 Freight & Postage	-	-	200	200
43-00 Utility Services	6,494	6,632	6,600	6,600
46-00 Repairs and Maintenance	5,658	6,697	3,250	3,250
47-00 Printing and Binding	617	164	700	700
49-00 Other Current Charges and Obligations	1,544	881	1,300	1,300
51-00 Office Supplies	1,039	1,225	2,000	2,000
52-00 Operating Supplies	1,675	1,164	1,250	1,250
54-00 Publications, Subscriptions, & Memberships	8,131	8,209	8,000	8,000
55-00 Training	2,823	3,719	4,900	4,900
56-00 Small Tools and Minor Equipment	6,464	801	1,000	1,000
Total Operating Expenses	42,630	38,234	32,450	32,450
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	967,389	939,118	917,409	788,678

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
45	Distribution & Collection Superintendent	1	1	1
36	Cross Connection Control Supervisor	1	1	1
27	Lead Utility Technician	1	1	1
32	Distribution and Collection Field Supervisor	-	1	1
12/17	Staff Assistant I/II	-	1	1
27	Lead Utility Line Locator	-	1	1
22	Utility Heavy Equipment Operator	1	1	1
15	Utility Line Locator	1	1	1
22	Utility Specialized Equipment Operator	1	1	1
137	Utility Projects Coordinator	1	-	-
38	Utility Projects Supervisor	-	1	1
12	Cross Connection Control Technician	1	1	1
11/15/18	Utility Service Worker/Utility Technician I/Utility Technician II	9	-	-
11/15/18/20/22	Utility Maintenance Worker/Utility Technician I-IV	-	8	8
	Total	17	19	19
	Full-Time	17	19	19
	Part-Time	-	-	-
	Total FTE's			19

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-22	Line Locator Vehicle	002502	(R)	70,000
67-35	Cable Locator	002501	(R)	7,500
	Total			77,500

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	722,300	778,553	932,323	1,106,554
12-↔ Regular Salaries and Wages-Miscellaneous Pays	20,986	30,854	23,929	29,250
14-00 Overtime	15,342	41,840	30,000	30,000
16-↔ Comp Absences	2,504	13,489	-	-
21-00 FICA Taxes	56,055	63,520	75,448	89,184
22-01 Retirement Contribution - State Plan (FRS)	12,697	14,036	13,498	17,575
22-05 Retirement Contribution - (401A)	68,692	77,481	91,075	107,463
23-00 Health Insurance	197,909	225,158	311,714	302,600
23-01 Disability Insurance	1,212	1,325	2,560	3,039
23-02 Supplemental Pay - Health Insurance Waiver	1,114	100	-	2,400
23-03 Life Insurance	461	482	1,103	1,204
24-00 Workers' Compensation	10,052	10,761	12,020	12,020
26-00 Matched Annuity (457 Plan)	19,142	20,794	21,042	22,454
27-00 Pension Expense	-	10,631	-	-
28-00 Gift Cards/Service Awards	1,150	1,200	950	950
Total Personal Services	1,129,616	1,290,224	1,515,662	1,724,693
OPERATING EXPENSES				
31-00 Professional Services	92,290	111,224	125,000	100,000
34-00 Other Contractual Services	9,043	9,715	12,000	82,000
40-00 Travel and Per Diem	2,157	3,373	6,000	6,000
41-00 Communications	-	2,012	-	4,500
42-00 Freight & Postage	40	-	500	500
43-00 Utility Services	16,387	17,574	25,000	25,000
43-02 Landfill Disposal	8,151	11,378	18,000	18,000
44-00 Rentals and Leases	3,839	977	4,000	4,000
44-01 Rentals and Leases - Financing (Principal)	-	-	17,691	-
44-03 Rentals and Leases - Financing (Interest)	1,746	766	387	-
46-00 Repairs and Maintenance	26,656	41,202	34,136	5,000
46-01 Repairs and Maintenance/Water	195,326	171,661	172,500	172,500
46-02 Repairs and Maintenance/Equipment	28,950	70,671	35,000	35,000
46-03 Repairs and Maintenance/Sewer	34,054	76,199	107,500	107,500
46.05 Repairs and Maintenance/Emergency	-	41,062	185,000	185,000
46-08 Repairs and Maintenance/Reuse	15,516	14,044	15,000	15,000
47-00 Printing and Binding	253	673	1,000	1,000
49-00 Other Current Charges and Obligations	670	1,746	2,000	2,000
51-00 Office Supplies	1,266	288	1,500	1,500
52-01 Operating Supplies/Water	19,316	12,520	20,000	20,000
52-02 Operating Supplies/Sewer	10,651	2,220	10,000	10,000
52-03 Operating Supplies/Distribution	59,905	64,302	55,000	55,000
53-00 Road Material and Supplies	6,760	18,874	20,000	20,000
54-00 Publications, Subscriptions, & Memberships	347	60	500	500
55-00 Training	3,160	3,535	5,000	5,000
56-00 Small Tools and Minor Equipment	18,892	18,993	20,000	20,000
Total Operating Expenses	555,375	695,069	892,714	895,000
CAPITAL OUTLAY TOTAL	-	323,537	290,500	77,500
DIVISION TOTAL	1,684,991	2,308,830	2,698,876	2,697,193

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
43	Lift Station Superintendent	1	1	1
27	Lead Lift Station Technician	2	1	1
14/19/22	Lift Station Maintenance Worker/Lift Station Technician/Lift Station Technician II	3	4	4
	Total	6	6	6
	Full-Time	6	6	6
	Part-Time	-	-	-
	Total FTE's			6

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	280,102	331,318	340,323	325,491
12↔ Regular Salaries and Wages-Miscellaneous Pays	23,777	16,864	12,000	15,995
14-00 Overtime	23,764	19,025	8,000	8,000
16↔ Comp Absences	9,780	(45,145)	-	-
21-00 FICA Taxes	24,345	27,986	27,565	26,736
22-01 Retirement Contribution - State Plan (FRS)	32,269	18,219	17,133	8,885
22-05 Retirement Contribution - (401A)	15,148	26,136	26,821	30,344
23-00 Health Insurance	61,900	64,315	98,436	89,000
23-01 Disability Insurance	516	395	935	894
23-02 Supplemental Pay - Health Insurance Waiver	-	600	-	1,200
23-03 Life Insurance	152	147	358	355
24-00 Workers' Compensation	3,907	4,428	4,388	4,388
26-00 Matched Annuity (457 Plan)	10,669	8,408	8,871	6,347
28-00 Gift Cards/Service Awards	200	300	300	300
Total Personal Services	486,529	472,996	545,130	517,935
OPERATING EXPENSES				
31-00 Professional Services	16,072	28,117	35,000	35,000
34-00 Other Contractual Services	5,792	1,841	6,000	6,000
40-00 Travel and Per Diem	-	-	2,000	2,000
42-00 Freight & Postage	205	189	750	750
43-00 Utility Services	151,550	174,364	200,000	200,000
43-02 Landfill Disposal	-	274	500	500
44-00 Rentals and Leases	-	-	2,000	2,000
44-01 Rentals and Leases - Financing (Principal)	-	-	181,223	-
44-03 Rentals and Leases - Financing (Interest)	17,935	12,156	6,180	-
46-02 Repairs and Maintenance/Equipment	12,307	49,878	40,000	42,000
46-05 Repairs and Maintenance/Emergency	-	-	25,000	25,000
46-13 Repairs and Maintenance/Lift Stations	112,554	84,185	112,000	118,000
47-00 Printing and Binding	202	-	150	200
49-00 Other Current Charges and Obligations	357	2,468	1,000	1,000
51-00 Office Supplies	142	107	250	250
52.04 Operating Supplies/Lift Stations	35,248	32,592	40,000	42,500
54-00 Publications, Subscriptions, & Memberships	60	-	250	250
55-00 Training	1,170	3,305	2,500	2,500
56-00 Small Tools and Minor Equipment	7,307	3,462	20,000	20,000
Total Operating Expenses	360,901	392,938	674,803	497,950
CAPITAL OUTLAY TOTAL	38,614	157,795	400,000	-
DIVISION TOTAL	886,044	1,023,729	1,619,933	1,015,885

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
43	Water Reclamation Superintendent	1	1	1
28/30/32/34/36	Utility Plant Operations Specialist I-V	-	1	1
35	Environmental Coordinator	1	1	1
25-31/34	Utility Plant Operator I-VIII	5	5	5
	Total	7	8	8
	Full-Time	7	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>
68-01	Intangible/Iron Bridge	002501	(R)	750,000
	Total			750,000

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	383,525	408,810	464,566	562,584
12↔ Regular Salaries and Wages-Misc- Pays	12,852	15,555	17,112	19,272
14-00 Overtime	15,987	25,019	12,000	12,000
16↔ Comp Absences	5,060	4,258	-	-
21-00 FICA Taxes	31,263	34,041	37,766	45,430
22-01 Retirement Contribution - State Plan (FRS)	10,948	12,454	11,523	14,948
22-05 Retirement Contribution - (401A)	35,293	38,315	43,061	51,984
23-00 Health Insurance	70,307	83,404	114,842	106,800
23-01 Disability Insurance	706	808	1,276	1,545
23-02 Supplemental Pay - Health Insurance Waiver	1,721	1,607	1,200	2,400
23-03 Life Insurance	234	241	511	533
24-00 Workers' Compensation	7,478	6,831	6,962	6,962
26-00 Matched Annuity (457 Plan)	8,786	9,469	12,317	15,180
27-00 Pension Expense	-	30,482	-	-
28-00 Gift Cards/Service Awards	1,000	350	375	375
Total Personal Services	585,160	671,644	723,511	840,013
OPERATING EXPENSES				
31-00 Professional Services	7,883	73,131	75,000	75,000
34-00 Other Contractual Services	21,406	37,527	50,000	44,000
34-03 Operation & Maint-Charges-Iron Bridge	1,510,367	1,638,821	1,760,000	1,620,000
34-04 O&M Chgs - SSNOCWTA	1,318,245	1,326,386	1,354,000	1,354,000
40-00 Travel and Per Diem	1,790	1,072	4,000	4,000
41-00 Communications	-	3,729	-	8,084
42-00 Freight & Postage	229	56	500	800
43-00 Utility Services	122,287	145,046	150,000	155,000
44-00 Rentals and Leases	-	-	3,500	3,500
46-00 Repairs and Maintenance	134,053	64,307	236,217	209,500
47-00 Printing and Binding	35	-	1,500	1,800
48.00 Promotional Activities	1,825	982	2,000	2,000
49-00 Other Current Charges and Obligations	365	6,015	6,500	6,500
49-03 Oil & Grease Incentive Program	-	9,825	30,000	30,000
51-00 Office Supplies	221	618	1,500	1,500
52-00 Operating Supplies	77,290	100,382	115,000	155,000
54-00 Publications, Subscriptions, & Memberships	30	30	500	500
55-00 Training	2,089	2,133	4,000	4,000
56-00 Small Tools and Minor Equipment	13,658	27,366	25,000	25,000
Total Operating Expenses	3,211,773	3,437,426	3,819,217	3,700,184
CAPITAL OUTLAY TOTAL	-	1,150,568	1,331,971	750,000
DIVISION TOTAL	3,796,933	5,259,638	5,874,699	5,290,197

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

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
43	Water Production Superintendent	1	1	1
21/25	Environmental Analyst I/II	1	1	1
25-31/34	Utility Plant Operator I-VIII	4	3	3
38	Chief Water Plant Operator	1	1	1
28/30/32/34/36	Utility Plant Operations Specialist I-V	1	1	1
	Total	8	7	7
	Full-Time	8	7	7
	Part-Time	-	-	-
	Total FTE's			7

CAPITAL OUTLAY SCHEDULE

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

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	411,956	448,308	432,010	421,625
12↔ Regular Salaries and Wages-Miscellaneous Pays	27,927	36,239	26,000	27,750
14-00 Overtime	20,653	39,935	15,000	15,000
16↔ Comp Absences	8,852	(3,424)	-	-
21-00 FICA Taxes	34,212	39,112	36,185	35,525
22-05 Retirement Contribution - (401A)	46,054	52,248	47,301	46,387
23-00 Health Insurance	91,997	110,913	98,436	124,600
23-01 Disability Insurance	664	822	1,186	1,158
23-02 Supplemental Pay - Health Insurance Waiver	1,686	1,114	1,200	-
23-03 Life Insurance	247	252	452	453
24-00 Workers' Compensation	8,168	7,659	6,474	6,474
26-00 Matched Annuity (457 Plan)	10,254	11,445	11,721	8,464
28-00 Gift Cards/Service Awards	450	1,200	350	350
Total Personal Services	663,120	745,823	676,315	687,786
OPERATING EXPENSES				
31-00 Professional Services	25,471	131,036	150,000	150,000
34-00 Other Contractual Services	14,926	27,234	33,850	40,350
40-00 Travel and Per Diem	1,226	1,747	4,000	4,000
41-00 Communications		10,105		25,900
42-00 Freight & Postage	156	22	500	500
43-00 Utility Services	266,877	314,214	305,000	365,000
44-00 Rentals and Leases	500	537	1,000	3,000
44-01 Rentals and Leases - Financing (Principal)	-	-	-	-
44-03 Rentals and Leases - Financing (Interest)	172	175	-	-
46-00 Repairs and Maintenance	176,047	127,719	174,864	163,000
47-00 Printing and Binding	3,097	5,507	5,000	9,800
48-00 Promotional Activities	2,769	7,427	9,000	9,000
49-00 Other Current Charges and Obligations	6,600	7,625	9,000	9,000
51-00 Office Supplies	527	410	1,500	1,500
52-00 Operating Supplies	226,361	269,805	358,000	408,000
54-00 Publications, Subscriptions, & Memberships	30	227	250	250
55-00 Training	3,462	5,547	4,000	4,000
56-00 Small Tools and Minor Equipment	10,263	11,611	25,000	25,000
Total Operating Expenses	738,484	920,948	1,080,964	1,218,300
CAPITAL OUTLAY TOTAL	-	11,793	-	-
DIVISION TOTAL	1,401,604	1,678,564	1,757,279	1,906,086

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63-40	Various Gravity Sewer Lining	PW2505	(R)	250,000
63-40	Betty Street Force Main Replacement	PW2506	(R)	200,000
63-40	Northgate Phase II Water Main Replacement	PW2206	(R)	3,585,125
63-40	Winter Woods Water Main Replacement	PW2207	(R)	522,000
63-40	Winter Woods Force Main Replacement	PW2306	(R)	<u>1,200,000</u>
	Total			<u><u>5,757,125</u></u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
CAPITAL OUTLAY TOTAL	-	4,813,798	3,167,338	5,757,125
DIVISION TOTAL	-	<u>4,813,798</u>	<u>3,167,338</u>	<u>5,757,125</u>

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-35	Lift Station Pump Replacement	002501	(R)	30,000
67-35	Lift Station Control Panel Replacement	002501	(R)	15,000
63-24	Various Valve Pit & Pipe Rehab	002501	(R)	100,000
63-24	Various Wet Well Lining	PW2507	(R)	<u>200,000</u>
	Total			<u><u>345,000</u></u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
CAPITAL OUTLAY TOTAL	-	225,224	674,000	345,000
DIVISION TOTAL	-	225,224	674,000	345,000

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-35	Auto Sampler for Influent Line	002501	(R)	<u>20,000</u>
	Total			<u><u>20,000</u></u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
CAPITAL OUTLAY TOTAL	-	299,884	486,000	20,000
DIVISION TOTAL	<u>-</u>	<u>299,884</u>	<u>486,000</u>	<u>20,000</u>

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63-24	Various Well Rehab	PW2508	(R)	100,000
67-35	Various Pumps & Motor Replacement	002501	(R)	90,000
67-35	North Water Treatment Plant Aerators (2)	002501	(R)	<u>150,000</u>
	Total			<u><u>340,000</u></u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
CAPITAL OUTLAY TOTAL	-	371,255	300,000	340,000
DIVISION TOTAL	<u>-</u>	<u>371,255</u>	<u>300,000</u>	<u>340,000</u>

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63-40	Winter Park Drive Complete Street Improvements Phase 1	PW2501	(AN)	<u>100,000</u>
	Total			<u><u>100,000</u></u>

Fund: Capital Improvement (403)
Division: Distribution & Collection (0751)
Program: Water-Sewer Combination Services (536)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
CAPITAL OUTLAY TOTAL	-	787,738	-	100,000
DIVISION TOTAL	<u>-</u>	<u>787,738</u>	<u>-</u>	<u>100,000</u>

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

POSITION SCHEDULE

Pay Grade **Position**

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-39	Verticut Reels for Triplex Mowers	002501	(AN)	10,750
67-22	Golf Cart Lease	002502	(R)	238,320
63-24	Bridge Replacement - Holes 1 & 2	PW2509	(R)	160,000
67-39	Zero-turn Mower	002501	(R)	<u>18,000</u>
	Total			<u><u>427,070</u></u>

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

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
OPERATING EXPENSES				
44-01 Rentals and Leases - Capital Leases (Principal)	-	-	96,319	51,461
44-03 Rentals and Leases - Capital Leases (Interest)	6,821	3,795	1,653	6,852
46-00 Repairs and Maintenance	-	52,780	62,500	47,750
46-01 Course Maintenance	532,230	548,038	-	-
46-03 Clubhouse Maintenance	135,406	173,201	-	-
49-00 Other Current Charges	376,498	428,081	-	-
52-00 Operating Supplies	144,387	147,004	-	-
52-01 Operation Expense	82,891	81,397	-	-
56-00 Small Tools and Minor Equipment	-	4,785	-	-
Total Operating Expenses	1,278,233	1,439,081	160,472	106,063
CAPITAL OUTLAY TOTAL	-	59,050	160,000	427,070
DIVISION TOTAL	1,278,233	1,498,131	320,472	533,133



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APPENDIX A

**CLASSIFICATION / PAY GRADE SCHEDULE
FOR FISCAL YEAR 2025**

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
4	N	Facilities Custodian	\$ 35,917	\$ 44,897	\$ 53,876
5	N	Meter Service Worker	\$ 36,303	\$ 45,379	\$ 54,455
7	N	Meter Service Technician Parks Maintenance Worker	\$ 37,116	\$ 46,395	\$ 55,674
9	N	Parks Maintenance Technician Streets Maintenance Worker	\$ 37,986	\$ 47,483	\$ 56,979
10	N	Records Clerk	\$ 38,444	\$ 48,054	\$ 57,665
11	N	Customer Service Representative I Stormwater Maintenance Worker Utility Maintenance Worker	\$ 38,917	\$ 48,646	\$ 58,375
12	N	Cross Connection Control Technician Staff Assistant I Streets Maintenance Technician Traffic Sign Specialist I	\$ 39,407	\$ 49,258	\$ 59,110
13	N	Building Specialist I Customer Service Representative II	\$ 39,913	\$ 49,891	\$ 59,870
14	N	Facilities Maintenance Technician I Inventory Control Specialist Lift Station Maintenance Worker	\$ 40,437	\$ 50,546	\$ 60,656
15	N	Irrigation Technician I Utility Line Locator Stormwater Maintenance Technician Utility Technician I	\$ 40,979	\$ 51,224	\$ 61,469
17	N	Customer Service Representative III Staff Assistant II	\$ 42,120	\$ 52,650	\$ 63,180
18	N	Lead Facilities Custodian Traffic Sign Specialist II Utility Technician II	\$ 42,720	\$ 53,400	\$ 64,080
19	N	Accounting Specialist Billing Specialist Building Specialist II Lift Station Technician I Recreation Specialist	\$ 43,341	\$ 54,176	\$ 65,012
20	N	Community Service Officer Crime Scene/Property Evidence Technician Utility Technician III	\$ 43,983	\$ 54,979	\$ 65,975

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

**CLASSIFICATION / PAY GRADE SCHEDULE
FOR FISCAL YEAR 2025**

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
21	N	Environmental Analyst I Facilities Maintenance Technician II Fleet Technician I Lake Management Technician I	\$ 44,648	\$ 55,810	\$ 66,972
22	N	Irrigation Technician II Lead Parks Maintenance Technician Lift Station Technician II Meter Service Supervisor Senior Records Clerk Stormwater Heavy Equipment Operator Utility Heavy Equipment Operator Utility Specialized Equipment Operator Utility Technician IV	\$ 45,335	\$ 56,669	\$ 68,003
23	N	Building Specialist III Code Compliance Coordinator Lead Streets Technician Records Coordinator Senior Staff Assistant Utility Support Specialist	\$ 46,046	\$ 57,558	\$ 69,069
25	N	Aquatics Coordinator Code Compliance Officer Environmental Analyst II Human Resources Specialist I Payroll Specialist I Procurement Specialist I Recreation Programs Coordinator Utility Plant Operator I	\$ 47,543	\$ 59,429	\$ 71,314
26	N	Lake Management Technician II Police Crime Analyst Utility Plant Operator II	\$ 48,330	\$ 60,413	\$ 72,495
27	N	Construction Inspector Lead Lift Station Technician Lead Stormwater Technician Lead Utility Line Locator Lead Utility Technician Planning Technician Utility Plant Operator III	\$ 49,145	\$ 61,431	\$ 73,717
28	N	Fleet Technician II Utility Plant Operator IV Utility Plant Operations Specialist I	\$ 49,987	\$ 62,484	\$ 74,981
29	N	GIS Technician Human Resources Specialist II Payroll Specialist II Procurement Specialist II Support Technician I Utility Plant Operator V	\$ 50,859	\$ 63,573	\$ 76,288

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

**CLASSIFICATION / PAY GRADE SCHEDULE
FOR FISCAL YEAR 2025**

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
30	N	Utility Plant Operator VI Utility Plant Operations Specialist II	\$ 51,760	\$ 64,700	\$ 77,640
31	N	Accreditation Coordinator Support Technician II Utility Plant Operator VII	\$ 52,693	\$ 65,866	\$ 79,039
32	N	Distribution and Collection Field Supervisor Utility Plant Operations Specialist III	\$ 53,658	\$ 67,072	\$ 80,487
33	N	Deputy City Clerk	\$ 54,656	\$ 68,320	\$ 81,984
34	N	Utility Plant Operations Specialist IV Utility Plant Operator VIII	\$ 55,689	\$ 69,611	\$ 83,533
35	N	Accountant I Budget Accountant I Environmental Coordinator Fleet Coordinator Police Administrative Services Coordinator Senior Code Compliance Officer	\$ 56,757	\$ 70,946	\$ 85,136
36	N	Cross Connection Control Supervisor GIS Coordinator IT Solutions Coordinator Utility Plant Operations Specialist V	\$ 57,862	\$ 72,328	\$ 86,793
37	N	Planner	\$ 59,005	\$ 73,757	\$ 88,508
38	N	Construction and Permitting Supervisor Records Supervisor Chief Water Plant Operator Crime Scene/Property Evidence Supervisor Utility Projects Supervisor	\$ 60,188	\$ 75,235	\$ 90,282
39	N	Public Works and Utilities Business Analyst	\$ 61,412	\$ 76,764	\$ 92,117
40	N	Accountant II Arts and Marketing Supervisor Budget Accountant II Senior GIS Coordinator	\$ 62,677	\$ 78,347	\$ 94,016
41	N	Building Inspector Executive Assistant to the City Manager	\$ 63,987	\$ 79,983	\$ 95,980
42	E	Code Compliance Supervisor Customer Service Supervisor Economic Development Planner Planner II	\$ 65,341	\$ 81,677	\$ 98,012

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

**CLASSIFICATION / PAY GRADE SCHEDULE
FOR FISCAL YEAR 2025**

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
43	E	Accountant III Budget Accountant III Building and Permitting Manager Building Inspector II Lift Station Superintendent Water Production Superintendent Water Reclamation Superintendent	\$ 66,743	\$ 83,428	\$ 100,114
45	E	Distribution and Collection Superintendent Parks and Facilities Superintendent Recreation Programs and Events Supervisor Streets and Stormwater Superintendent	\$ 69,692	\$ 87,115	\$ 104,538
46	E	Natural Resources Officer Risk Officer Utility Engineer I	\$ 71,243	\$ 89,054	\$ 106,865
48	E	Building Inspector III Police Commander Systems Administrator	\$ 74,508	\$ 93,135	\$ 111,763
50	E	Special Projects Manager	\$ 78,003	\$ 97,503	\$ 117,004
51	E	Public Works Maintenance Manager Recreation Manager	\$ 79,841	\$ 99,801	\$ 119,761
52	E	Deputy Building Official Utility Engineer II	\$ 81,742	\$ 102,178	\$ 122,614
53	E	Accounting Manager Chief Planner Human Resources Manager Procurement Manager	\$ 83,709	\$ 104,637	\$ 125,564
54	E	Police Captain	\$ 85,744	\$ 107,181	\$ 128,617
55	E	Senior Utility Engineer	\$ 87,850	\$ 109,812	\$ 131,774
57	E	City Clerk IT Manager	\$ 92,280	\$ 115,351	\$ 138,421
59	E	Building Official City Engineer	\$ 97,022	\$ 121,278	\$ 145,533
60	E	Deputy Police Chief	\$ 99,517	\$ 124,396	\$ 149,275
62	E	Public Works Divisions Director Utilities Divisions Director	\$ 104,766	\$ 130,958	\$ 157,149
67	E	Administrative Services Director Community Development Director Finance Director	\$ 119,560	\$ 149,449	\$ 179,339
68	E	Public Works and Utilities Director Police Chief	\$ 122,831	\$ 153,539	\$ 184,247

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

**CLASSIFICATION / PAY GRADE SCHEDULE
FOR FISCAL YEAR 2025
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	\$ 54,539	\$ 68,174	\$ 81,809
PC	N	Police Corporal	\$ 57,266	\$ 71,582	\$ 85,899
PS	N	Police Sergeant	\$ 65,447	\$ 81,808	\$ 98,170

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

SHARED POSITION ALLOCATION

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

Position	Total Salary	001/0210.515	001/0210.515	001/0410.572	001/0710.539	001/0710.539	001/0720.541	001/0720.541	110/0740.538	110/0740.538	110/0740.538	119/221.524	119/221.524	401/0750.536	401/0750.536	401/0750.536	Total
		25%	75%	50%	33%	50%	50%	75%	33%	25%	50%	25%	75%	25%	33%	50%	
Community Development Director	213,797		160,348									53,449					213,797
Chief Planner	122,415		91,811									30,604					122,415
Building and Permitting Manager	112,791	28,198											84,593				112,791
Irrigation Technician	80,187			40,094			40,094										80,187
Irrigation Technician	72,366			36,183			36,183										72,366
Irrigation Technician	51,310			25,655			25,655										51,310
City Engineer	183,540				61,180				61,180							61,180	183,540
Construction Inspector	95,080				31,693				31,693							31,693	95,080
Construction Inspector	83,931				27,977				27,977							27,977	83,931
Const & Permitting Sup	127,214				42,405				42,405							42,405	127,214
Public Works Maintenance Mgr	174,729						87,365					87,365					174,729
Streets & Stormwater Supt.	148,651						74,326					74,326					148,651
Sr. Staff Assistant	105,757						52,879			26,439				26,439			105,757
Sr. Staff Assistant	90,772							68,079						22,693			90,772
Public Works & Utilities Director	240,887					120,444										120,444	240,887
Public Works & Utilities Business Analyst	130,468					65,234										65,234	130,468
Public Works Divisions Director	176,015					88,008					88,008						176,015
	2,209,910	28,198	252,159	101,932	163,255	273,685	316,500	68,079	163,255	26,439	249,698	84,053	84,593	49,132	163,255	185,678	2,209,910

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



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APPENDIX B

Projected Changes In Fund Balances Fiscal Year 2025



	Fund #	Est. Fund Balance at 10/01/24	FY 2025 Budget				Projected Fund Balance at 9/30/25
			Fund Balance Increase (Decrease)				
			Revenues	Expenditures	Δ in Dollars	%	
Governmental Funds & Special Revenue Funds							
General Fund	001	\$ 13,900,688	25,875,604	26,301,963	(426,359)	-3.1%	\$ 13,474,329
Police Education	102	11,449	10,050	25,375	(15,325)	-133.8%	(1)
Parks & Recreation Impact Fee	103	302,843	15,300	-	15,300	5.1%	318,143
Law Enforcement	104/105	136,015	-	-	-	0.0%	136,015
Local Option Gas Tax	109	710,066	615,477	755,750	(140,273)	-19.8%	(2)
Stormwater Utility	110	625,264	2,497,111	2,608,816	(111,705)	-17.9%	(3)
Multi Modal Impact Fee	111	543,436	33,500	-	33,500	6.2%	576,936
Community Redevel. Agency	113	2,664,827	1,838,249	3,714,817	(1,876,568)	-70.4%	(4)
Infrastructure Surtax	114	1,239,963	650,000	1,903,573	(1,253,573)	-101.1%	(5)
Tree Replacement	115	19,357	3,000	18,000	(15,000)	-77.5%	(6)
Municipal Impact Fee	116	632	15,500	-	15,500	2450.6%	(7)
Solid Waste	118	224,343	2,564,720	2,509,336	55,384	24.7%	(8)
Building Safety	119	1,673,324	1,035,539	1,221,378	(185,839)	-11.1%	(9)
Street Light	120	404,777	637,649	671,608	(33,959)	-8.4%	370,818
Treasury/ Justice	121/122	227,833	-	-	-	0.0%	227,833
American Rescue Plan*	124	(13,344,060)	20,000	-	20,000	-0.1%	(13,324,060)
Debt Service	201	3,040	3,984,220	3,948,992	35,228	1158.7%	(10)
Equip Replace	302	74,343	22,025	-	22,025	29.6%	(11)
PD Complex Const.	303	(280,765)	-	-	-	0.0%	(280,765)
Capital Improvement	305	(128,499)	-	-	-	0.0%	(128,499)
Parks Master Plan	307	296,370	85,000	-	85,000	28.7%	(12)
TOTAL		\$ 9,305,247	\$ 39,902,944	\$ 43,679,608	\$ (3,776,664)		\$ 5,528,583

	Fund #	Est. NLA Balance at 10/1/24	FY 2025 Budget				Projected NLA Balance at 09/30/25
			Net Liquid Assets (NLA) Increase (Decrease)				
			Revenues	Expenses	Δ in Dollars	%	
Enterprise Funds							
Water and Sewer	401	10,878,295	22,642,787	24,673,648	(2,030,861)	-18.7%	(13)
Renewal & Replace.	402	2,379,906	4,145,000	6,462,125	(2,317,125)	-97.4%	(14)
W & S Capital Improv.	403	654,376	257,000	100,000	157,000	24.0%	(15)
Golf Course Fund	405	85,684	238,320	533,133	(294,813)	-344.1%	(16)
TOTAL		\$ 23,303,508	67,186,051	75,448,514	(8,262,463)		\$ 15,041,045

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

Projected Changes In Fund Balances

Fiscal Year 2025



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 2025. Because Enterprise Funds are accounted for on the full accrual basis Net Liquid Assets (NLA) is a more meaningful measure than Fund Balance and is presented in its place. Amounts presented assume all budgeted revenues will be collected and all budgeted expenditures will be spent.

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

- (1) Increased spending for training of new employees.
- (2) Increased spending due to planned Capital Projects.
- (3) Increased spending in accordance with Stormwater Master Plan.
- (4) Increased spending due to budgeted land acquisition.
- (5) Increased spending due to planned Capital Projects.
- (6) Anticipated increase in expenditures.
- (7) Anticipated revenue with no planned spending.
- (8) Anticipated increase in revenue.
- (9) Anticipated increase in expenditures.
- (10) Anticipated spending in accordance with debt schedule.
- (11) Anticipated revenue with no planned spending.
- (12) Anticipated revenue with no planned spending.
- (13) Anticipated increase in expenditures.
- (14) Anticipated increase in expenditures.
- (15) Anticipated revenue with lower planned spending.
- (16) Decrease in fund balance due to revenues not being budgeted.



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APPENDIX C

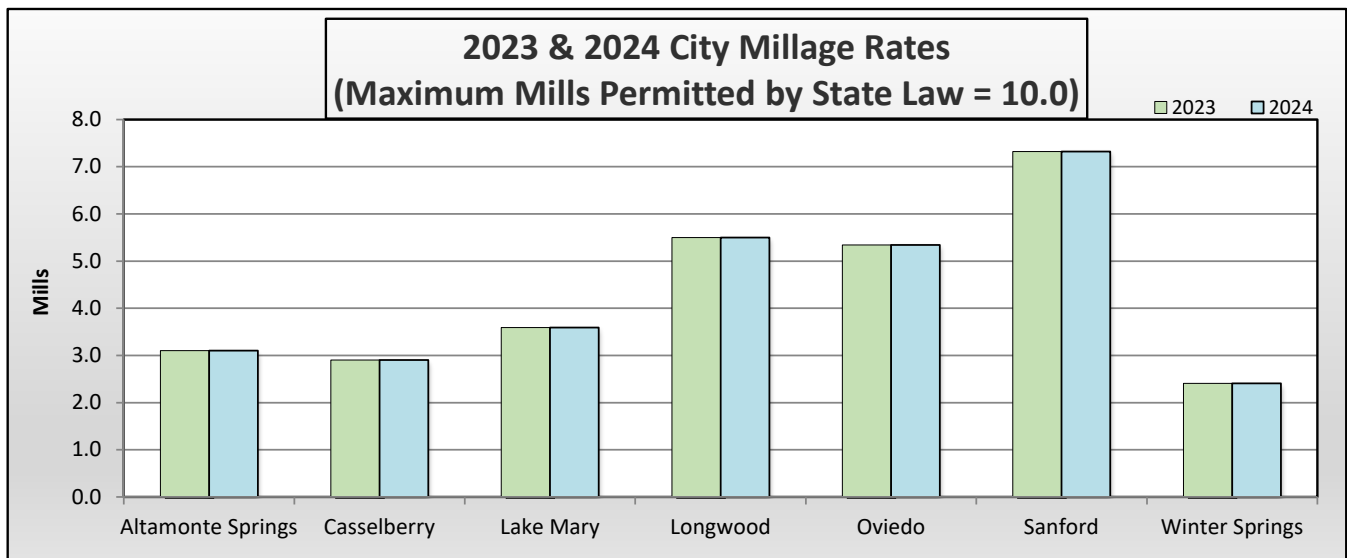
Seminole County and Municipalities Property Tax Rates

Fiscal Year
2024/2025

Local Millage Rates by Tax Year:		2019	2020	2021	2022	2023	2024
Altamonte Springs	City Millage	3.1000	3.1000	3.1000	3.1000	3.1000	3.1000
	County Fire Protection District **	2.7649	2.7649	2.7649	2.7649	2.7649	2.7649
	Total	5.8649	5.8649	5.8649	5.8649	5.8649	5.8649
Casselberry	City Millage	3.0519	3.0519	2.9990	2.9000	2.9000	2.9000
	City Bonds	-	-	0.23	0.64	0.7181	0.6633
	County Fire Protection District **	2.7649	2.7649	2.7649	2.7649	2.7649	2.7649
	Total	5.8168	5.8168	5.9890	6.3092	6.3830	6.3282
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	5.1145	5.1230	5.1275	5.3350	5.3440	5.3440
	City Bonds	0.1675	0.1590	0.1545	0.1400	0.1310	0.1310
	Total	5.2820	5.2820	5.2820	5.4750	5.4750	5.4750
Sanford	City Millage	7.3250	7.3250	7.3250	7.3250	7.3250	7.3250
Winter Springs	City Millage	2.4300	2.4100	2.4100	2.4100	2.4100	2.4100
	City Bonds	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	County Fire Protection District **	2.7649	2.7649	2.7649	2.7649	2.7649	2.7649
	Total	5.1949	5.1749	5.1749	5.1749	5.1749	5.1749
Unincorporated County	County Fire Protection District	2.7649	2.7649	2.7649	2.7649	2.7649	2.7649
	Unicorp. Transportation District	0.1107	0.1107	0.1107	0.1107	0.1107	0.1107
	Total	2.8756	2.8756	2.8756	2.8756	2.8756	2.8756

Millages Applied to All Residents by Tax Year:		2020	2021	2022	2022	2023	2024
All County Purpose Millages							
	Non-Debt Levies	4.8751	4.8751	4.8751	4.8751	4.8751	4.8751
	Total	4.8751 #	4.8751 #	4.8751	4.8751	4.8751	4.8751
School Board Millages (Total)		6.1330	5.9340	5.8250	5.4600	5.3780	5.3780
St. Johns River Water Management District		0.2414	0.2287	0.2189	0.1974	0.1973	0.1973

*2023 millage rates were used for 2024 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**

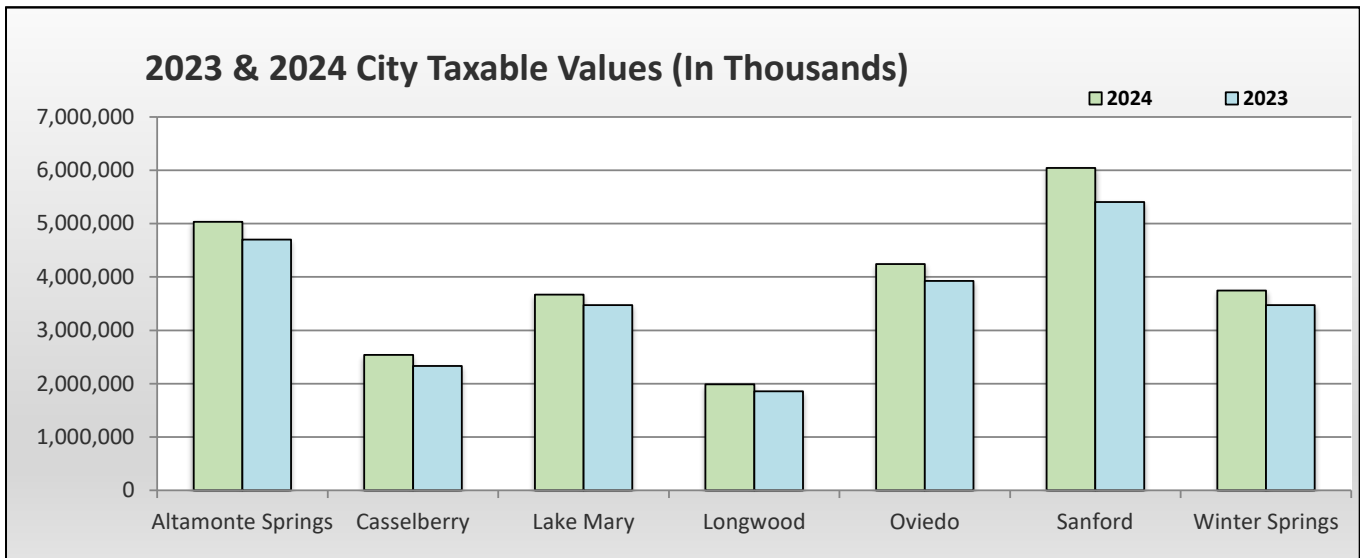
Fiscal Year
2024/2025

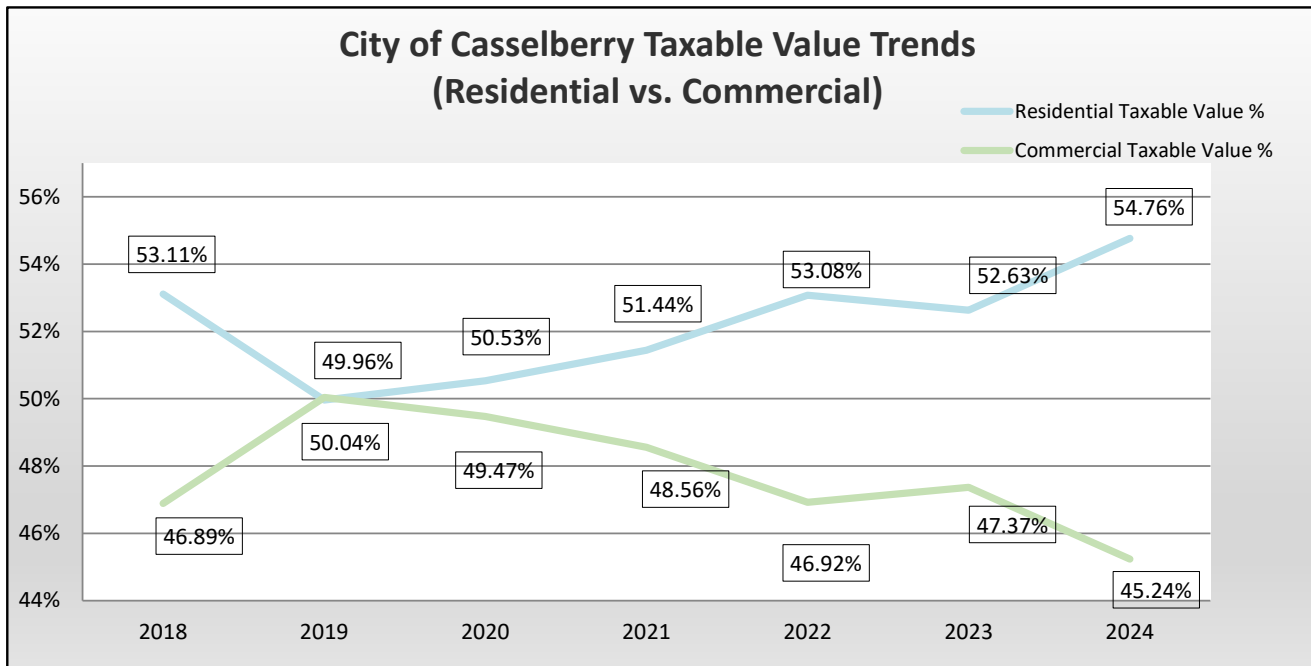
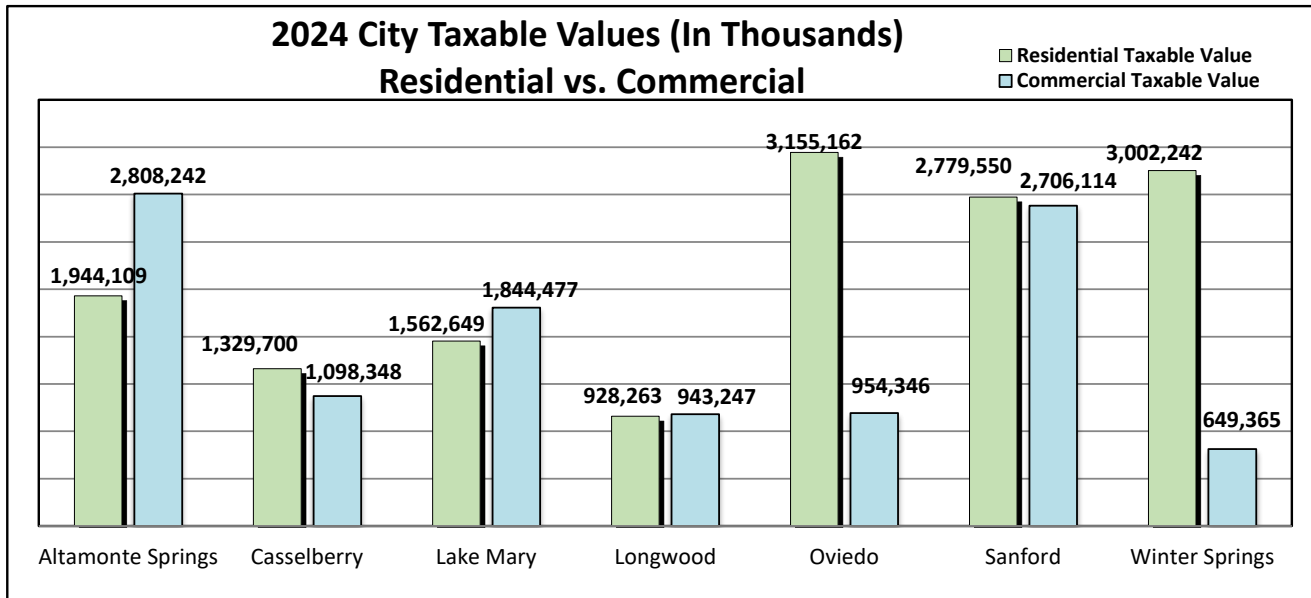
	Taxable Value * (In Thousands)		% Change in in Taxable Value	2024 Taxable Value (In Thousands)	
	2024	2023		Residential	Commercial
Altamonte Springs	5,032,682	4,699,843	7.08%	1,944,109	2,808,242
Casselberry	2,540,905	2,329,085	9.09%	1,329,700	1,098,348
Lake Mary	3,671,308	3,473,920	5.68%	1,562,649	1,844,477
Longwood	1,986,073	1,854,352	7.10%	928,263	943,247
Oviedo	4,242,406	3,923,158	8.14%	3,155,162	954,346
Sanford	6,044,828	5,406,083	11.82%	2,779,550	2,706,114
Winter Springs	3,745,598	3,473,638	7.83%	3,002,242	649,365

* 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	2024 Millage Rate	Population**	Sq. Miles	Acres	Population Density Per Acre
Altamonte Springs	3.1000	47,420	9.7	6,208	7.6385
Casselberry	2.9000	30,061	7.6	4,878	6.1626
Lake Mary	3.5895	17,366	9.9	6,336	2.7408
Longwood	5.5000	16,408	5.9	3,776	4.3453
Oviedo	5.3440	40,261	16.0	10,240	3.9317
Sanford	7.3250	64,508	27.2	17,408	3.7057
Winter Springs	2.4100	39,097	13.3	8,512	4.5932

** The population count provided is an estimate as of April 1, 2023 and is the most current data available.

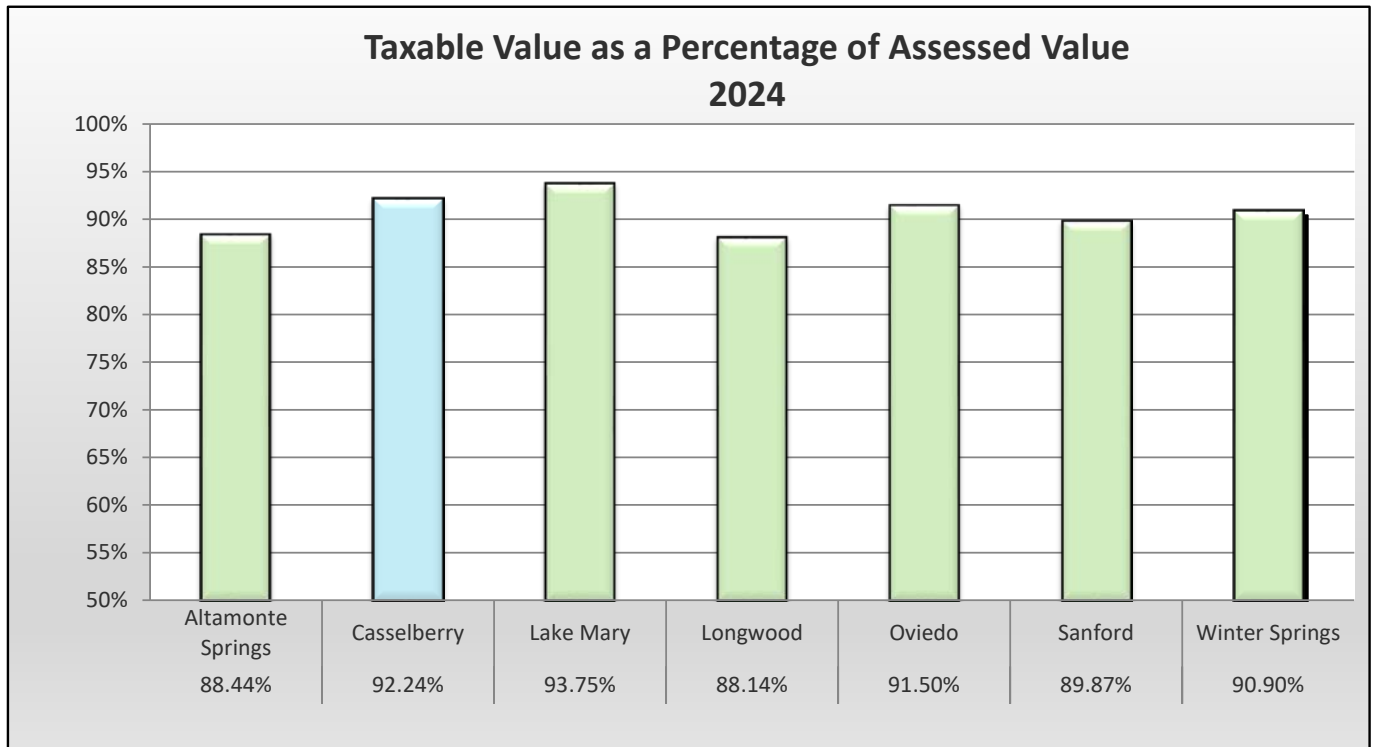




Statistical Analysis
Assessed Value vs. Taxable Value

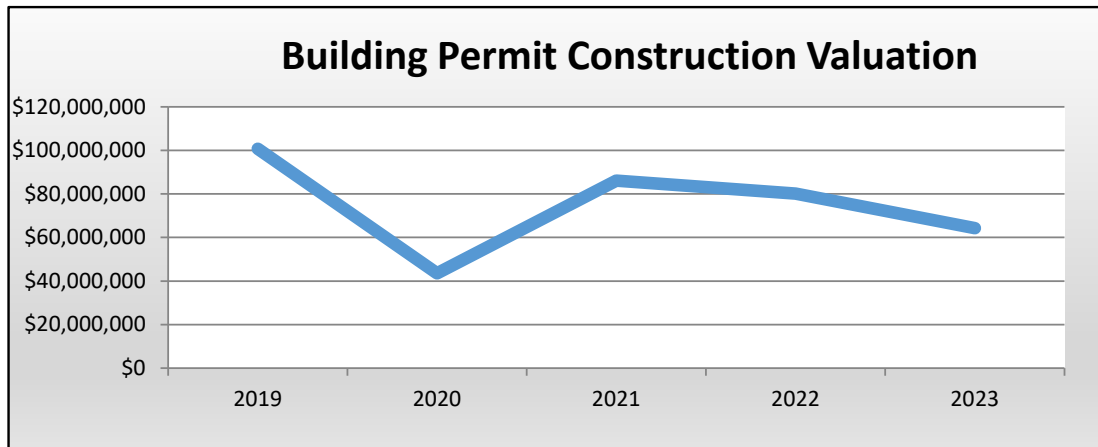
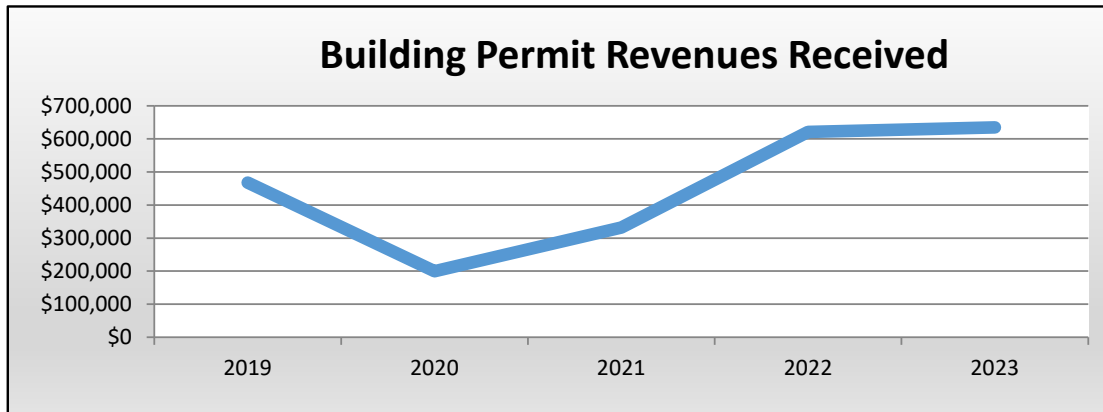
Fiscal Year
 2024/2025

ASSESSMENT AND TAXABLE VALUE BY MUNICIPALITY			
2024			
City	Total Taxable Value (in thousands)	Total Assessed Value (in thousands)	Taxable Value as a % of Assessed Value
Altamonte Springs	5,032,682	5,690,371	88.44%
Casselberry	2,540,905	2,754,796	92.24%
Lake Mary	3,671,308	3,916,270	93.75%
Longwood	1,986,073	2,253,390	88.14%
Oviedo	4,242,406	4,636,582	91.50%
Sanford	6,044,828	6,726,303	89.87%
Winter Springs	3,745,598	4,120,497	90.90%



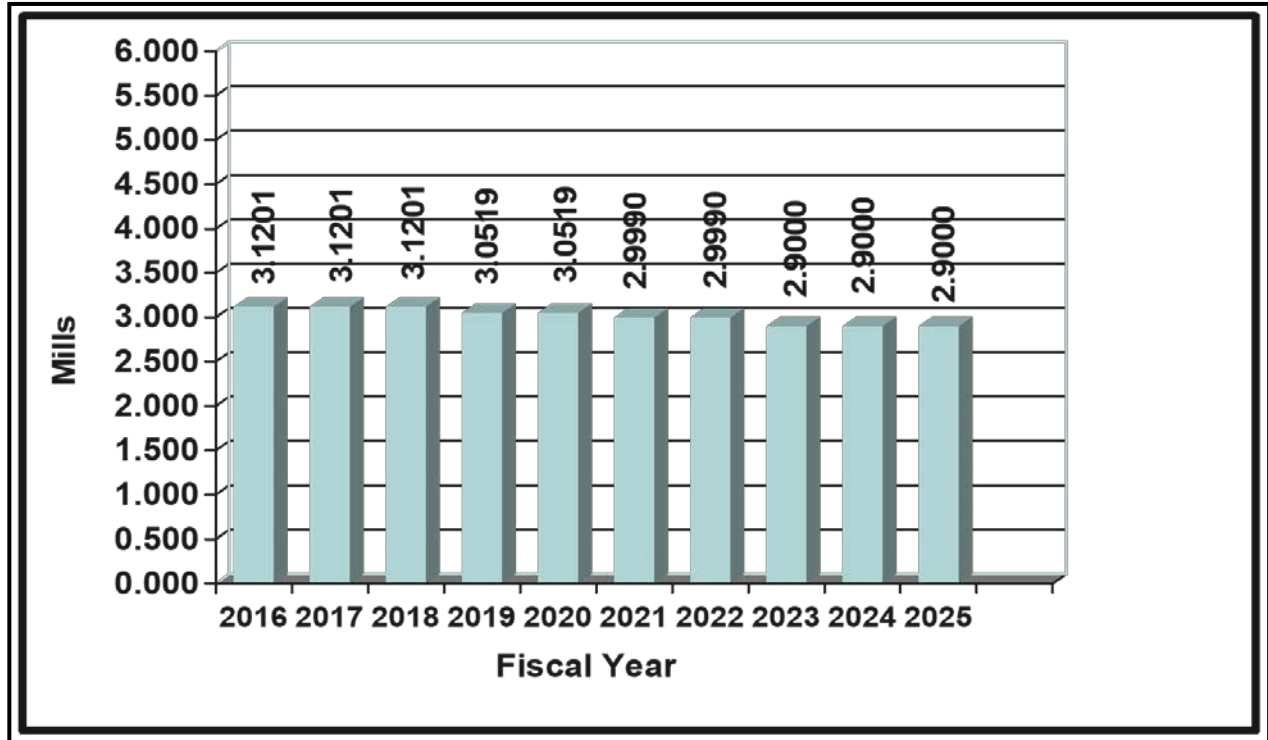
BUILDING PERMIT ACTIVITY

BUILDING	2019	2020	2021	2022	2023
Permits Issued	2,985	2,593	2,781	2,723	2,450
Permit Revenues Received	\$468,005	\$199,682	\$331,800	\$621,488	\$634,839
Inspections	5,566	5,644	5,680	8,057	8,316
Construction Valuation*	\$100,740,805	\$43,544,800	\$86,072,113	\$80,195,828	\$64,300,353



*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
2024/2025

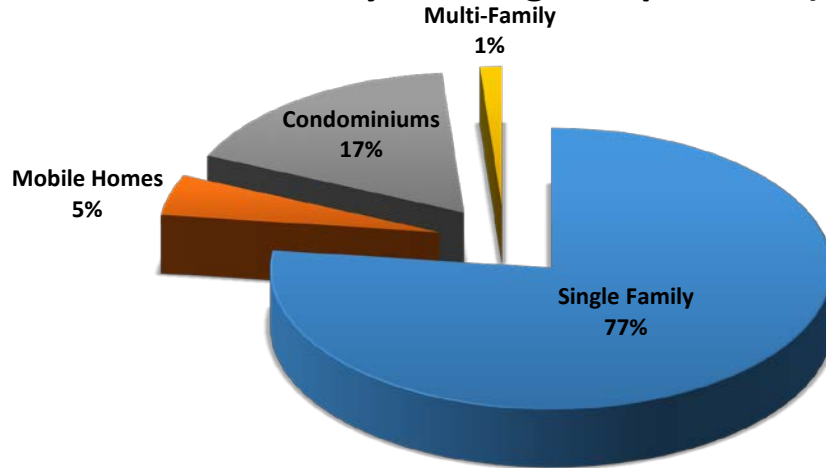
Fiscal Year 2021 - Fiscal Year 2025

	FY 2021		FY 2022		FY 2023		FY 2024		FY 2024	
	<u>FT</u>	<u>PT</u>	<u>FT</u>	<u>PT</u>	<u>FT</u>	<u>PT</u>	<u>FT</u>	<u>PT</u>	<u>FT</u>	<u>PT</u>
ADMINISTRATION DEPARTMENT										
City Commission	0	5	0	5	0	5	0	5	0	5
City Manager/City Clerk	5	0	6	0	6	0	6	0	6	0
ADMINISTRATIVE SERVICES DEPT.										
Procurement and Contract Management	3	0	3	0	3	0	3	0	3	0
Human Resources/Risk Management	4	0	4	0	4	0	4	0	4	0
Information Technology	3	0	3	0	7	0	7	0	7	0
COMMUNITY DEVELOPMENT DEPT.										
Planning	6	0	6	0	6	0	5	0	5	0
Economic Development	1	0	1	0	1	0	0	0	0	0
Code Compliance	5	1	5	0	5	0	5	0	5	0
Building Safety	3	0	3	0	4	0	6	0	6	0
FINANCE DEPARTMENT										
Accounting	6	0	7	0	7	0	7	0	7	0
Budget	1	0	1	0	1	0	1	0	1	0
Customer Service	5	0	5	0	5	0	5	0	5	0
Meter Service	3	0	4	0	4	0	4	0	4	0
POLICE DEPARTMENT										
Police	70	0	70	0	70	0	72	0	72	0
PUBLIC WORKS & UTILITIES DEPT.										
Parks Maintenance	10	1	10	1	10	1	11	1	11	1
Recreation	7	0	7	0	7	0	7	1	7	1
Engineering	4	0	4	0	4	0	5	0	5	0
Streets Maintenance	13	0	13	0	13	0	13	0	13	0
Fleet Maintenance	3	0	3	0	3	0	3	0	3	0
City Facilities	4	0	4	0	4	0	5	0	6	0
Stormwater	9	0	9	0	9	0	9	0	6	0
Lake Management	0	0	0	0	0	0	0	0	3	0
Inventory Control	1	0	1	0	1	0	1	0	1	0
Administration	6	0	6	0	6	0	6	0	6	0
Distribution & Collection	16	0	16	0	17	0	19	0	19	0
Lift Station	5	0	5	0	6	0	6	0	6	0
Water Reclamation	7	0	7	0	7	0	8	0	8	0
Water Production	8	0	8	0	8	0	7	0	7	0
TOTAL PERSONNEL	<u>208</u>	<u>7</u>	<u>211</u>	<u>6</u>	<u>218</u>	<u>6</u>	<u>225</u>	<u>7</u>	<u>226</u>	<u>7</u>

Housing - Household Composition 2024

City	Single Family	Mobile Homes	Condominiums	Multi-Family
Altamonte Springs	6,626	0	6,622	89
Casselberry	6,952	423	1,542	114
Longwood	4,937	8	0	239
Lake Mary	5,198	312	63	42
Sanford	15,664	10	1,138	355
Oviedo	12,150	0	0	112
Winter Springs	12,636	0	537	85

Casselberry Housing Composition (2024)





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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.

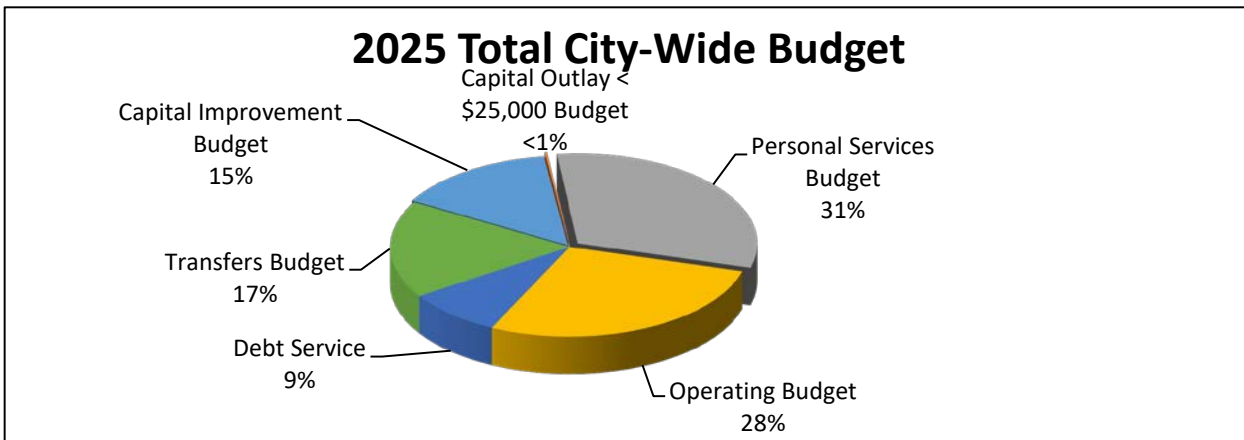
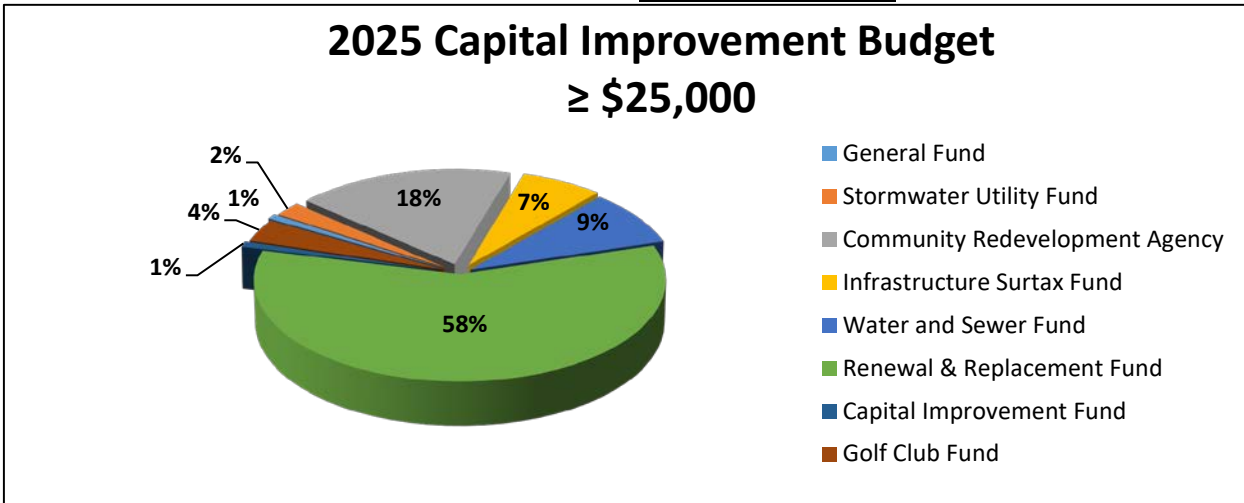
The program is reviewed to balance available funding with the cost of proposed projects. If funding is found to be inadequate, then projects will be revised to reduce costs, delayed or cancelled.

The following pages provide a listing of approved capital projects for FY 2025, segregated by funds. In total, the approved Capital Improvement Program for FY 2025 is in the amount of \$11,158,695.

OVERVIEW

Capital improvements appropriated for fiscal year 2025 for all funds are \$11,158,695
 This is 14.1% of the total budget for fiscal year 2025.

	2025	Of Capital Budget	Of Total Budget
General Fund	90,000	0.81%	0.12%
Stormwater Utility Fund	250,000	2.24%	0.33%
Community Redevelopment Agency	2,000,000	17.92%	2.65%
Infrastructure Surtax Fund	750,000	6.72%	0.99%
Water and Sewer Fund	980,000	8.78%	1.30%
Renewal & Replacement Fund	6,427,125	57.60%	8.52%
Capital Improvement Fund	100,000	0.90%	0.13%
Golf Club Fund	\$ 398,320	3.62%	0.53%
Total Capital Projects & Equipment	\$ 10,995,445	98.58%	14.58%
Routine Capital Outlay < \$25,000	163,250	1.48%	0.22%
	\$ 11,158,695	100.06%	14.80%
Personal Services Budget	23,596,998		
Operating Budget	20,923,962		
Debt Service	6,510,029		
Transfers Budget	13,258,830		
Total City-wide Budget	\$ 75,448,514		

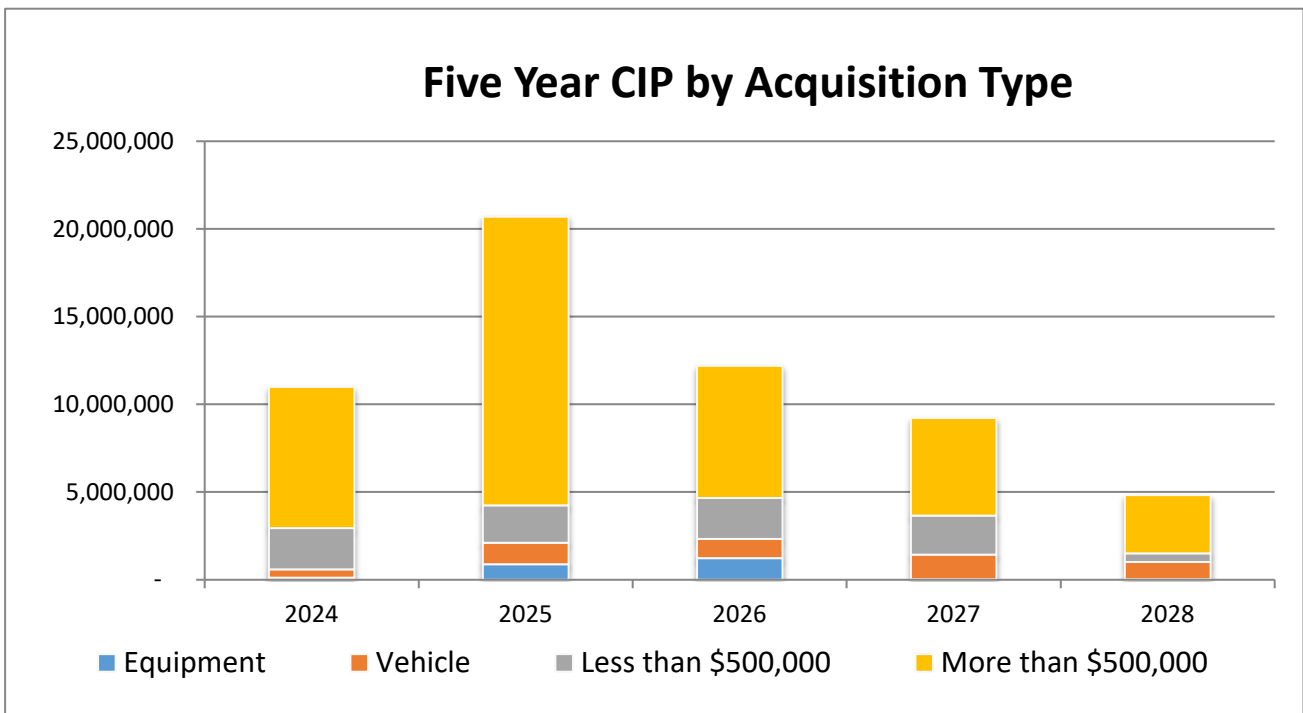


ACQUISITION TYPE

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

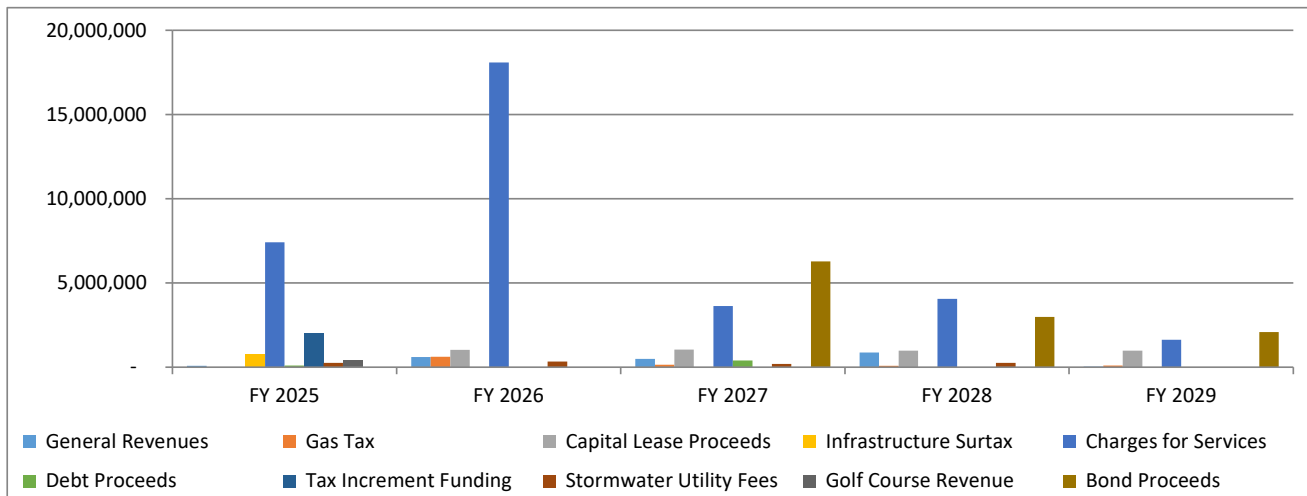
- Equipment - Office equipment, tractors, generators, HVAC equipment
- Vehicles - Automobiles, pick-up trucks and heavy duty trucks
- Capital Improvements less than \$500,000 - Land Acquisition, construction
- Capital Improvements more than \$500,000 - Land Acquisition, construction

Fiscal Year	Equipment	Vehicle	Less than \$500,000	More than \$500,000	Total
2024-2025	120,000	468,320	2,350,000	8,057,125	10,995,445
2025-2026	890,000	1,219,229	2,127,694	16,453,360	20,690,283
2026-2027	1,240,000	1,093,890	2,326,175	7,527,950	12,188,015
2027-2028	25,000	1,405,685	2,233,450	5,562,125	9,226,260
2028-2029	25,000	987,720	489,300	3,333,126	4,835,146
	<u>\$ 2,300,000</u>	<u>\$ 5,174,844</u>	<u>\$ 9,526,619</u>	<u>\$ 40,933,686</u>	<u>\$ 57,935,149</u>



CAPITAL IMPROVEMENT PROJECTS BY FUNDING SOURCE

	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>Total for Five Years</u>
General Fund						
General Revenues	\$ 90,000	\$ 608,270	\$ 495,000	\$ 876,250	\$ 40,000	\$ 2,109,520
	\$ 90,000	\$ 608,270	\$ 495,000	\$ 876,250	\$ 40,000	\$ 2,109,520
Community Redev. Agency						
Tax Increment Financing	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Equipment Replacement Fund						
Capital Lease Proceeds	\$ -	\$ 1,034,229	\$ 1,037,890	\$ 974,685	\$ 987,720	\$ 4,034,524
	\$ -	\$ 1,034,229	\$ 1,037,890	\$ 974,685	\$ 987,720	\$ 4,034,524
Stormwater Fund						
Stormwater Utility Fees	\$ 250,000	\$ 335,000	\$ 200,000	\$ 250,000	\$ -	\$ 1,035,000
	\$ 250,000	\$ 335,000	\$ 200,000	\$ 250,000	\$ -	\$ 1,035,000
Local Option Gas Tax Fund						
Gas Tax	\$ -	\$ 622,500	\$ 152,000	\$ 87,200	\$ 94,300	\$ 956,000
	\$ -	\$ 622,500	\$ 152,000	\$ 87,200	\$ 94,300	\$ 956,000
Water and Sewer Fund						
Charges for Services	\$ 980,000	\$ 750,000	\$ 781,000	\$ 1,181,000	\$ 750,000	\$ 4,442,000
	\$ 980,000	\$ 750,000	\$ 781,000	\$ 1,181,000	\$ 750,000	\$ 4,442,000
Renewal/Replacement Fund						
Charges for Services	\$ 6,427,125	\$ 17,340,284	\$ 2,844,175	\$ 2,879,160	\$ 880,000	\$ 30,370,744
Bond Proceeds	\$ -	\$ -	\$ 6,277,950	\$ 2,977,965	\$ 2,083,126	\$ 11,339,041
	\$ 6,427,125	\$ 17,340,284	\$ 9,122,125	\$ 5,857,125	\$ 2,963,126	\$ 41,709,785
Infrastructure Surtax Fund						
Infrastructure Surtax	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000
	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Capital Improvement Fund						
Charges for Services	\$ 100,000	\$ -	\$ 400,000	\$ -	\$ -	\$ 500,000
	\$ 100,000	\$ -	\$ 400,000	\$ -	\$ -	\$ 500,000
Golf Club Fund						
General Revenues	\$ 398,320	\$ -	\$ -	\$ -	\$ -	\$ 398,320
	\$ 398,320	\$ -	\$ -	\$ -	\$ -	\$ 398,320
Total Revenue from All Sources	\$ 10,995,445	\$ 20,690,283	\$ 12,188,015	\$ 9,226,260	\$ 4,835,146	\$ 57,935,149



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

5-Year Capital Projects and Equipment Purchases

DEPARTMENT/DIVISION	Add New/ Replc	Activity	Source of Funding	Nature of Funding	Total Project Cost	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
GENERAL GOVERNMENT										
FINANCE										
Meter Service										
Meter Service Vehicles (4)	R	General Government	Water and Sewer Fund	Charges for Services	160,000	160,000				
CITY FACILITIES										
Various ADA Transition Plan Improvements - City Hall	AN	General Government	General Fund	General Revenues	28,270		28,270			
Various ADA Transition Plan Improvements - Golf Clubhouse	AN	General Government	General Fund	General Revenues	36,250				36,250	
Pickup Truck	R	General Government	Equipment Replacement Fund	Capital Lease Proceeds	50,000		50,000			
TOTAL GENERAL GOVERNMENT					\$ 274,520	\$ 160,000	\$ 78,270	\$ -	\$ 36,250	\$ -
PUBLIC SAFETY										
POLICE										
Vehicle Replacement	R	Public Safety	Equipment Replacement Fund	Capital Lease Proceeds	3,631,524		853,229	895,890	894,685	987,720
TOTAL PUBLIC SAFETY					\$ 3,631,524	\$ -	\$ 853,229	\$ 895,890	\$ 894,685	\$ 987,720
COMPREHENSIVE PLANNING										
COMMUNITY DEVELOPMENT PLANNING										
Land Acquisition	AN	Comprehensive Planning	Community Redevelopment Agency	Tax Increment Financing	2,000,000	2,000,000				
TOTAL COMPREHENSIVE PLANNING					\$ 2,000,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -
CULTURE/RECREATION										
PUBLIC WORKS & UTILITIES										
PARKS MAINTENANCE										
Sunnyside Park Improvements	R	Culture/Recreation	General Fund	General Revenues	400,000		400,000			
Branch Tree Park Improvements	R	Culture/Recreation	General Fund	General Revenues	400,000			400,000		
Brightwater Improvements	R	Culture/Recreation	General Fund	General Revenues	400,000				400,000	
Plumosa/Pawmosa Park Improvements	R	Culture/Recreation	General Fund	General Revenues	400,000				400,000	
Lake Concord Park - Holiday Tree	R	Culture/Recreation	General Fund	General Revenues	40,000		40,000			
Digital Signage - Various Parks	AN	Culture/Recreation	General Fund	General Revenues	160,000		40,000	40,000	40,000	40,000
Pickup Truck	R	Culture/Recreation	Equipment Replacement Fund	Capital Lease Proceeds	50,000		50,000			
Lake Concord Park - Electrical Improvements	AN	Culture/Recreation	General Fund	General Revenues	-					
GMC/Sierra	R	Culture/Recreation	Equipment Replacement Fund	Capital Lease Proceeds	31,000			31,000		
Toro Rotary Mower	AN	Culture/Recreation	Equipment Replacement Fund	Capital Lease Proceeds	30,000			30,000		
GOLF CLUB										
Golf Cart Lease	R	Culture/Recreation	Casselberry Golf Club Fund	Golf Course Revenue	238,320	238,320				
Bridge Replacement - Holes 1 & 2	R	Culture/Recreation	Casselberry Golf Club Fund	Golf Course Revenue	160,000	160,000				
TOTAL CULTURE/RECREATION					\$ 2,309,320	\$ 398,320	\$ 530,000	\$ 501,000	\$ 840,000	\$ 40,000
PHYSICAL ENVIRONMENT										
PUBLIC WORKS & UTILITIES										
STORMWATER										
Erosion Control Improvements - Various Locations	R	Environment	Stormwater Utility Fund	Stormwater Utility Fees	250,000	250,000				
Lake Jesup Basin Nitrogen Removal Projects	AN	Environment	Stormwater Utility Fund	Stormwater Utility Fees	250,000		250,000			
Erosion Control and Miscellaneous Stormwater Projects	R	Environment	Stormwater Utility Fund	Stormwater Utility Fees	200,000			200,000		
General BMPs (Best Management Practices) Projects	AN	Environment	Stormwater Utility Fund	Stormwater Utility Fees	250,000				250,000	
Ford/Explorer	R	Environment	Stormwater Utility Fund	Stormwater Utility Fees	45,000		45,000			
Ford/F150	R	Environment	Stormwater Utility Fund	Stormwater Utility Fees	40,000		40,000			
ENGINEERING										
Ford/Explorer	R	Environment	General Fund	General Revenues	45,000		45,000			
Pickup	AN	Environment	General Fund	General Revenues	55,000		55,000			
Pickup	R	Environment	General Fund	General Revenues	55,000			55,000		
TOTAL PHYSICAL ENVIRONMENT					\$ 1,190,000	\$ 250,000	\$ 435,000	\$ 255,000	\$ 250,000	\$ -
SEWER/WASTEWATER SERVICES										
PUBLIC WORKS & UTILITIES										
LIFT STATIONS										
Lift Station Pump Replacement	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	130,000	30,000	25,000	25,000	25,000	25,000
Various Valve Pit & Pipe Rehab	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	500,000	100,000	100,000	100,000	100,000	100,000
Various Wet Well Lining	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	1,000,000	200,000	200,000	200,000	200,000	200,000
Lift Station Control Panel Replacement	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	108,000		20,000	28,000	30,000	30,000

5-Year Capital Projects and Equipment Purchases

DEPARTMENT/DIVISION	Add New/ Replc	Activity	Source of Funding	Nature of Funding	Total Project Cost	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Lift Station #52 Eagle South Rehab	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	500,000		500,000			
Lift Station #47 Windward Square	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	810,000				810,000	
WATER RECLAMATION										
Intangible/Iron Bridge	R	Sewer Services	Water and Sewer Fund	Charges for Services	3,750,000	750,000	750,000	750,000	750,000	750,000
WRF Improvements Phase 2	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	3,500,000		3,500,000			
Generator Replacement	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	365,000		365,000			
WRF Clarifier Rehab Plant #1	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	315,000				315,000	
Reject and Wet Weather Pond Re-lining	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	250,000			250,000		
Chlorine Storage Tank Replacement	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	85,000			85,000		
TOTAL SEWER/WASTEWATER SERVICES					\$ 11,313,000	\$ 1,080,000	\$ 5,460,000	\$ 1,438,000	\$ 2,230,000	\$ 1,105,000
TRANSPORTATION										
PUBLIC WORKS & UTILITIES										
INFRASTRUCTURE SURTAX FUND										
US 17-92 to Sunset Drive Pedestrian Connectivity Improvements	(AN)	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	150,000	150,000				
Central Casselberry Connectivity Improvements	(AN)	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	300,000	300,000				
Road Rehabilitation - Various Streets	(R)	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	300,000	300,000				
LOCAL OPTION GAS TAX FUND										
Various ADA Transition Plan Improvements	R	Transportation	Local Option Gas Tax Fund	Gas Tax	456,000		122,500	152,000	87,200	94,300
Winter Park Drive Complete Street Improvements Phase 1	R	Transportation	Local Option Gas Tax Fund	Gas Tax	500,000		500,000			
STREETS MAINTENANCE										
Ford/F450	R	Transportation	Equipment Replacement Fund	Capital Lease Proceeds	81,000		81,000			
Ford/F550	R	Transportation	Equipment Replacement Fund	Capital Lease Proceeds	161,000			81,000	80,000	
FLEET MAINTENANCE										
Mobile Column Lift	AN	Transportation	General Fund	General Revenues	90,000	90,000				
TOTAL TRANSPORTATION					\$ 2,038,000	\$ 840,000	\$ 703,500	\$ 233,000	\$ 167,200	\$ 94,300
WATER-SEWER COMBINED SERVICES										
ADMINISTRATION										
INVENTORY CONTROL										
Ford/F150	AN	Water-Sewer Combined Services	Water and Sewer Fund	Charges for Services	31,000				31,000	
ADMINISTRATION										
Ford Explorer	R	Water-Sewer Combined Services	Water and Sewer Fund	Charges for Services	31,000			31,000		
DISTRIBUTION & COLLECTION										
Various Gravity Sewer Lining	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	2,000,000	250,000	250,000	500,000	500,000	500,000
Betty Street Force Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	200,000	200,000				
Northgate Phase 2 Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	3,585,125	3,585,125				
Winter Woods Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	5,216,760	522,000	4,694,760			
Winter Woods Force Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,200,000	1,200,000				
Lake Howell Arms FM Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	189,844		189,844			
Wren Drive Force Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	-					
Derbyshire Force Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	300,000			300,000		
Queens Mirror Force Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	582,400			58,240	524,160	
Elm Drive Force Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	-					
Queens Mirror Septic to Sewer	AN	Water-Sewer Combined Services	Water and Sewer Fund	Charges for Services	-					
Eastbrook Phase 1 Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	3,108,600		3,108,600			
English Estates Water Main Replacement Phase 2	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	3,400,000		3,400,000			
Eastbrook Phase 2 Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Bond Proceeds	2,083,126					2,083,126
Lakewood Shores Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Bond Proceeds	1,421,550				1,421,550	
Forest Brook Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Bond Proceeds	2,620,800			2,620,800		
Tanglewood Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services/ Bond Proceeds	3,919,230		262,080	3,657,150		
Casa Aloma Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services/ Bond Proceeds	1,729,350			172,935	1,556,415	
Winter Park Drive Complete Street Improvements Phase 1	AN	Water-Sewer Combined Services	Capital Improvement Fund	Charges for Services	500,000	100,000		400,000		
Line Locator Vehicle	R	Water-Sewer Combined Services	Water and Sewer Fund	Charges for Services	70,000	70,000				

5-Year Capital Projects and Equipment Purchases

DEPARTMENT/DIVISION	Add New/ Replc	Activity	Source of Funding	Nature of Funding	Total Project Cost	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Camera Truck	R	Water-Sewer Combined Services	Water and Sewer Fund	Charges for Services	400,000				400,000	
TOTAL WATER-SEWER COMBINED SERVICES					\$ 32,588,785	\$ 5,927,125	\$ 11,905,284	\$ 7,740,125	\$ 4,433,125	\$ 2,583,126
WATER UTILITY SERVICES										
PUBLIC WORKS & UTILITIES										
WATER PRODUCTION										
Various Well Rehab	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	500,000	100,000	200,000		200,000	
Various Pumps & Motor Replacement	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	190,000	90,000	25,000	25,000	25,000	25,000
North Water Treatment Plant Aerators	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	150,000	150,000				
Howell Park SCADA Replacement	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	150,000				150,000	
South Water Plant Chemical Storage Building	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	350,000			350,000		
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		
TOTAL WATER UTILITY SERVICES					\$ 2,590,000	\$ 340,000	\$ 725,000	\$ 1,125,000	\$ 375,000	\$ 25,000
TOTAL FIVE YEAR CAPITAL PROJECTS AND EQUIPMENT PURCHASES					\$ 57,935,149	\$ 10,995,445	\$ 20,690,283	\$ 12,188,015	\$ 9,226,260	\$ 4,835,146

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

Routine Capital Outlay < \$25,000

DEPARTMENT/DIVISION	Add. New/ Replc	Activity	Source of Funding	Total Project Cost
WATER-SEWER COMBINED SERVICES				
PUBLIC WORKS & UTILITIES				
<u>DISTRIBUTION & COLLECTION</u>				
Cable Locator	R	Water-Sewer Combined Services	Water and Sewer Fund	7,500
<u>Lift Station</u>				
Lift Station Control Panel Replacement	R	Sewer Services	Renewal and Replacement Fund	15,000
<u>Water Reclamation</u>				
Auto Sampler for Influent Line	R	Sewer Services	Renewal and Replacement Fund	20,000
TOTAL WATER-SEWER COMBINED SERVICES				\$ 42,500
CULTURE/RECREATION				
PUBLIC WORKS & UTILITIES				
<u>PARKS MAINTENANCE</u>				
Electric ATV/Cart for Wheel Park	AN	Culture/Recreation	General Fund	20,000
Storage Sheds (Wheel & Wirz Parks)	AN	Culture/Recreation	General Fund	20,000
<u>PARKS MAINTENANCE</u>				
Verticut Reels for Triplex Mowers	AN	Culture/Recreation	Casselberry Golf Club	10,750
Zero-turn Mower	R	Culture/Recreation	Casselberry Golf Club	18,000
TOTAL CULTURE/RECREATION				\$ 68,750
TRANSPORTATION				
<u>STREET MAINTENANCE</u>				
Replacement Latex Printer for Sign Shop	R	Transportation	General Fund	22,000
Replacement for 2009 Zero Turn Mower	R	Transportation	General Fund	15,000
<u>FLEET MAINTENANCE</u>				
Refrigeration Machine (A/C for vehicles)	AN	Transportation	General Fund	15,000
TOTAL TRANSPORTATION				\$ 52,000
TOTAL FIVE YEAR CIP				\$ 163,250

Routine Capital Outlay < \$25,000	\$	163,250
Capital Projects and Equipment Purchases		10,995,445
	\$	<u>11,158,695</u>

5-Year Capital Projects and Operating Budget

DEPARTMENT/DIVISION	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	ANNUAL OPERATING IMPACT
GENERAL GOVERNMENT						
CITY FACILITIES						
Various ADA Transition Plan Improvements - City Hall	880	1,472	1,516	1,561	1,608	7,037
Replace Elevator City Hall	2,266	2,334	2,404	2,476	2,550	12,031
Various ADA Transition Plan Improvements - Golf Clubhouse				725	747	1,472
Generator Replacement PW&U and City Hall	6,420	13,225	13,622	14,031	14,452	61,749
Chiller Replacement City Hall and PW&U	4,650	9,579	9,866	10,162	10,467	44,725
TOTAL GENERAL GOVERNMENT	\$ 14,216	\$ 26,610	\$ 27,408	\$ 28,956	\$ 29,824	\$ 127,014
CULTURE/RECREATION						
PUBLIC WORKS & UTILITIES						
PARKS MAINTENANCE						
Secret Lake Park Improvements	111,049	113,270	116,668	120,168	123,773	584,928
Lake Concord Park - Art House Expansion	62,886	64,144	66,068	68,050	70,092	331,241
Lake Concord Park Electrical Improvements	800	824	849	874	900	4,247
Wheel Park - Phase 1	30,164	61,533	63,379	65,280	67,239	287,595
Wheel Park - Phase 2	30,164	61,533	63,379	65,280	67,239	287,595
Wirz Park	127,888	260,892	268,719	276,780	285,084	1,219,363
Dew Drop Park	31,949	65,175	67,130	69,144	71,218	304,616
Sunnytown Park	-	-	8,000	8,240	8,487	24,727
Branch Tree Park Improvements	-	-	-	8,000	8,240	16,240
Brightwater Improvements	-	-	-	-	8,000	8,000
Plumosa Oaks/Pawmosa Park Improvements	-	-	-	-	8,000	8,000
Melody Water Tower Decorative Lighting	-	2,000	2,060	2,122	2,185	8,367
Digital Signage - Various Parks	-	-	800	1,600	2,400	4,800
Lake Hodge Park Tennis Court Demolition/Reconstruction	1,648	1,697	1,748	1,801	1,855	8,749
Kubota 4WF Tractor w/ Bucket and Forks	743	758	781	804	828	3,914
Toro Workman Spray Rig	955	974	1,003	1,033	1,064	5,030
Golf Clubhouse & Maintenance Bldg. Roof	1,012	1,043	1,074	1,107	1,140	5,376
TOTAL CULTURE/RECREATION	\$ 399,257	\$ 633,843	\$ 661,659	\$ 690,285	\$ 727,745	\$ 3,112,788
PHYSICAL ENVIRONMENT						
STORMWATER						
Lake Jessup Basin Nitrogen Removal Projects	-	5,000	10,300	10,609	10,927	36,836
Erosion Control Improvements - Various Locations	1,250	2,575	2,652	2,732	2,814	12,023
Erosion Control and Miscellaneous Stormwater Projects	-	-	2,000	2,060	2,122	6,182
Storm Pipe Rehabilitation	12,862	13,247	13,645	14,054	14,476	68,284
General BMPs (Best Management Practices) Projects				5,000	10,300	15,300
TOTAL PHYSICAL ENVIRONMENT	\$ 14,112	\$ 20,822	\$ 28,597	\$ 34,455	\$ 40,639	\$ 138,625
TRANSPORTATION						
PUBLIC WORKS & UTILITIES						
INFRASTRUCTURE SURTAX FUND						
Road Rehabilitation - Various Streets	98,158	107,103	110,316	113,626	117,034	546,237
Trail Rehabilitation	9,468	9,657	9,850	10,047	10,248	49,270
US 17-92 to Sunset Drive Pedestrian Connectivity Improvements	3,296	6,790	6,994	7,204	7,420	31,703
Southcot Drive Bicycle/Pedestrian Improvements	5,871	6,047	6,228	6,415	6,608	31,169
Sunset Drive Livable Street Improvements	23,929	24,408	25,140	25,894	26,671	126,043
Central Casselberry Connectivity Improvements	-	20,000	20,600	21,218	21,855	83,673
Lake Kathryn Circle Complete Street Improvements	74,160	76,385	78,676	81,037	83,468	393,726
LOCAL OPTION GAS TAX FUND						
Various ADA Transition Plan Improvements	2,398	3,671	3,781	3,895	4,011	17,756
Winter Park Drive Complete Street Improvements	-	-	-	-	60,000	60,000
Road Rehabilitation	5,368	5,529	5,695	5,866	6,042	28,500
TOTAL TRANSPORTATION	\$ 222,648	\$ 259,590	\$ 267,281	\$ 275,201	\$ 343,357	\$ 1,368,077

5-Year Capital Projects and Operating Budget

DEPARTMENT/DIVISION	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	ANNUAL OPERATING IMPACT
SEWER/WASTEWATER SERVICES						
PUBLIC WORKS & UTILITIES						
LIFT STATIONS						
Lift Station Pump Replacement	3,451	4,124	4,748	5,390	6,052	23,765
Lift Station Control Panel Replacement	300	709	1,330	1,970	2,629	6,939
Various Valve Pit & Pipe Rehab	2,000	4,060	6,182	8,367	10,618	31,227
Various Wet Well Lining	4,000	8,120	12,364	16,735	21,237	62,455
Lift Station #77 Quintuplet Renovation	6,000	6,180	6,365	6,556	6,753	31,855
Lift Station #52 Eagle South Rehab	-	5,000	5,150	5,305	5,464	20,918
Vaccon	6,000	8,000	8,240	8,487	8,742	39,469
Lift Station #47 Windward Square	-	-	-	8,100	8,343	16,443
WATER RECLAMATION						
Monitoring Well Replacement	128	134	141	148	155	706
WRF Improvements	1,021	1,072	1,126	1,182	1,241	5,641
WRF Improvements Phase 2	35,000	70,000	72,100	74,263	76,491	327,854
Reject and Wet Weather Pond Re-lining			5,000	5,150	5,305	15,455
TOTAL SEWER/WASTEWATER	\$ 57,900	\$ 107,399	\$ 122,745	\$ 141,653	\$ 153,029	\$ 582,726
WATER-SEWER COMBINED SERVICES						
PUBLIC WORKS & UTILITIES						
Forklift	1,061	1,093	1,126	1,159	1,194	5,632
DISTRIBUTION & COLLECTION						
Vaccon	6,000	8,000	8,240	8,487	8,742	39,469
Various Gravity Sewer Lining	5,000	10,150	15,455	20,918	26,546	78,068
Winter Woods Force Main Replacement	12,000	12,360	12,731	13,113	13,506	63,710
Betty Street Force Main Replacement	2,000	2,060	2,122	2,185	2,251	10,618
Lake Howell Arms FM Replacement	-	1,900	1,957	2,016	2,076	7,949
Wren Drive Force Main Replacement	-	-	9,600	9,888	10,185	29,673
Derbyshire Force Main Replacement	-	-	3,000	3,090	3,183	9,273
Queens Mirror Force Main Replacement	-	-	-	5,240	5,397	10,637
Elm Drive Force Main Replacement	-	-	-	-	600	600
Winter Park Drive Complete Street Improvements Phase 1	-	-	-	-	4,000	4,000
Queens Mirror Septic to Sewer	-	-	-	-	20,000	20,000
Eastbrook Phase 1 Water Main Replacement	-	31,000	31,930	32,888	33,875	129,692
English Estates Water Main Replacement Phase 2	-	34,000	35,020	36,071	37,153	142,243
Northgate Phase 2 Water Main Replacement	36,000	37,080	38,192	39,338	40,518	191,129
Winter Woods Water Main Replacement	-	47,000	48,410	49,862	51,358	196,630
Eastbrook Phase 2 Water Main Replacement	-	-	-	-	20,000	20,000
Lakewood Shores Water Main Replacement	-	-	-	14,000	14,420	28,420
Forest Brook Water Main Replacement	-	-	26,000	26,780	27,583	80,363
Tanglewood Water Main Replacement	-	-	36,000	37,080	38,192	111,272
Casa Aloma Water Main Replacement	-	-	-	15,000	15,450	30,450
TOTAL WATER-SEWER COMBINED SERVICES	\$ 62,061	\$ 184,643	\$ 269,782	\$ 317,115	\$ 376,229	\$ 1,209,830
WATER UTILITY SERVICES						
PUBLIC WORKS & UTILITIES						
WATER PRODUCTION						
South Water Treatment Plant Electrical Improvement	1,276	1,340	1,407	1,477	1,551	7,052
Howell Park Plant Rehab	32,290	33,905	35,600	37,380	39,249	178,425
North Water Treatment Plant Aerators	3,000	3,090	3,183	3,278	3,377	15,927
Howell Park WTP Ground Storage Tank #1 Replacement		-	-	15,000	15,450	30,450
Various Well Rehab	1,000	3,030	5,121	7,275	9,493	25,918
Various Pumps & Motor Replacement	1,800	2,354	2,925	3,512	4,118	14,709
North Water Treatment Plant Well #2 Modification	1,872	1,966	2,064	2,168	2,276	10,346
TOTAL WATER UTILITY SERVICES	\$ 41,238	\$ 45,685	\$ 50,300	\$ 70,090	\$ 75,513	\$ 282,826
TOTAL FIVE YEAR ANNUAL OPERATING IMPACT	\$ 811,431	\$ 1,278,593	\$ 1,427,772	\$ 1,557,755	\$ 1,746,336	\$ 6,821,886

SIGNIFICANT NON-ROUTINE PROJECTS

Land Acquisition (\$2,000,000), Northgate Phase 2 Water Main Replacement (\$3,585,125) and Winter Woods Force Main Replacement (\$1,200,000) meet the specification of significant non-routine projects in which resources are being appropriated for in FY 2025 in accordance with the definition of these capital improvements as presented in the first page of this section.



Glossary of Terms and Acronyms

Fiscal Year 2025 Budget

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

Account: A classification of appropriations by expenditure account code.

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

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

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

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

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

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

American Rescue Plan Act Fund (ARPA): This fund accounts for the Coronavirus State and Local Fiscal Recovery Funds portion of ARPA. Revenue may be used to support public health expenditures, address negative economic impacts caused by the public health emergency, continue funding government services due to revenue loss, and invest in water, sewer, and broadband infrastructure.

Appropriation: Legal authorization granted to make expenditures and to incur obligations for

specific purposes. An allocated time is set in which appropriations can be expended. The City Commission is the authoritative appropriating body for the City of Casselberry.

Approved Budget: The City Commissioner's Budget, to be legally adopted prior to the beginning of the fiscal year, in accordance with state statutes.

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

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

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

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

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

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

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

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

Budget Message: A written explanation by the City Manager that serves as an introduction to the budget. It provides the reader with a summary of

the most important aspects of the budget, changes from previous fiscal years and recommendations regarding the financial policy for the current fiscal year.

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

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

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

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

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

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

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

Culture and Recreation: Functional classification for expenditures to provide City residents opportunities and facilities for cultural,

recreational and educational programs, including parks and recreation.

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

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

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

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

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

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

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

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

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

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

Enterprise Funds: A fund that accounts for operations that are financed from user charges

and whose operation resembles a business enterprise (e.g. Water and Sewer Utility).

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

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

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

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

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

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

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

Franchise Fees: Franchise fees are assessed on a business, usually a public utility, in return for the privilege of using the government's rights-of-way to conduct the utility business. The City has granted franchise fees for electric, natural gas, and commercial solid waste.

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

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

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

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

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

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

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

Infrastructure: Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems that provide public services.

Infrastructure Surtax Fund: This fund accounts for the County-wide infrastructure sales surtax which is used for 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 the City Commission.

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

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

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

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

Line Item: An expenditure classification according to the type of item purchased or service obtained, for example, regular salaries,

professional services, repairs and maintenance. See **Object Code**.

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

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

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

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

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

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

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

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

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

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

Modified Accrual Basis of Accounting: Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two ways: 1) revenues are not recognized until they are measurable and available and 2) expenditures are recognized in the period in

which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

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

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

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

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

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

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

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

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

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

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

Potable Water: Water that is safe to drink.

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

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

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

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

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

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

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

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

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

Reassessment: The process of re-determining the value of a parcel of real estate for property tax

purposes. A reassessment is done to determine the property tax bills. Property tax bills are based on both the assessed value of the property and the property tax rates. Changes in tax rates, the addition of new taxes and an overall increase or decrease in real estate values because of market conditions can also affect the amount of a property tax bill.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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