

FISCAL YEAR 2023



Seminole City Council



Mayor Leslie Waters



Vice Mayor Roger Edelman



Councilor Thom Barnhorn



Councilor Chris Burke



Councilor Tom Christy



Councilor Jim Olliver



Councilor Trish Springer

City of Seminole, Florida FY 2022-2023 Adopted Operating & Capital Budget

October 1, 2022

City Officials

Leslie Waters Mayor

Roger Edelman Vice-Mayor

Thom Barnhorn Councilor

> Chris Burke Councilor

> Tom Christy Councilor

Jim Olliver Councilor

Trish Springer Councilor

Ann Toney-Deal, ICMA-CM City Manager

> Jay Daigneault, Esq. City Attorney

Ann Marie Mancuso, CMC City Clerk

Management Team:

Allison Broihier, CGFO, Finance Director
Heather Burford, Fire Chief
Rodney Due, Public Works Director
Becky Gunter, CPRP, Recreation Director
Erica Ottman, SHRM-SCP, Human Resources Director
Lorie Tonti, Library Director
Wesley Wright, Community Development Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Seminole

Florida

For the Fiscal Year Beginning

October 1, 2021

Executive Director

Christopher P. Morrill

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EXECUTIVE SUMMARY

City of Seminole FY 2022-2023 Adopted Budget October 1, 2022

Honorable Mayor and Members of the City Council,

It is my pleasure to present you with the Fiscal Year 2022-2023 (FY23) Budget for the City of Seminole. The FY23 Budget is balanced and continues to reflect the priorities established by the City Council. This budget serves as a financial and operational plan for the upcoming fiscal year and is the culmination of many months of collaboration by staff from all City Departments to align fiscal resources with the service levels our residents have come to expect.

Planning for the Future

As you will see throughout this budget document, the upcoming fiscal year will be one of transformation as we embark on monumental investments in our community that will benefit Seminole residents for generations to come. Many involve infrastructure and facilities, but perhaps the most significant initiative we will be embarking on is a Citywide Strategic Planning.

City Council is welcoming participation from City staff and key members of the community from the business, education, and nonprofit sectors; civic groups; neighborhood associations; and volunteers who serve on City Boards and Committees. Collaborative Labs of St. Petersburg College (CoLabs) will facilitate the initiation of this transformative process. The CoLab facilitators will guide the formulation of a community vision and identify long-term goals, resulting in an actionable report that will guide City Council as it develops policies and adopts future budgets.

Annual Priorities

Several major projects will get underway in FY23. These include development of the Seminole Recreation Master Plan, which will be a year-long process that will involve:

- an evaluation of the City's existing current facilities, parks, and programming;
- identification of demographic and recreational programming trends;
- a level of service analysis to identify service overlap and gaps;
- analysis of current programming; and
- robust staff and community input.

The entire process will result in a vision for Seminole's future recreation services, all documented in the Recreation Master Plan. Most importantly, the Plan will result in an actionable implementation strategy to guide the City to achieve the vision.

FY23 will see the beginning of the Design Phase of a new Fire & EMS Station near the Bay Pines Veterans Administration Medical Complex in the City's southwest region. Seminole Fire Rescue serves not only the City of Seminole but is the contracted service provider for both Fire Rescue and EMS Services in the Seminole Fire District, serving more than 110,000 people. Calls for Fire/EMS continue to grow and thus the need to construct a fifth fire station, in partnership with Pinellas County, to provide critical emergency services.

The Stormwater Master Plan Update, which began in FY22, will be completed and presented to City Council in FY23 for adoption. This Plan, updated for the first time in 20 years, includes a full inventory and assessment of stormwater assets, a floodplain analysis that will identify flood risk within the City, a determination of the City's existing level of service, and provide a recommended plan of best practices, infrastructure repairs, and infrastructure improvements to alleviate flood risk and improve surface water quality for the City's stormwater system. The Plan will also provide the necessary data to establish a Stormwater Utility. In conjunction with the Stormwater Master Plan Update, the City is also completing an inventory and assessment of the stormwater corrugated metal pipe system. When approved by City Council, this Stormwater Infrastructure Assessment will establish a project list and schedule to rehabilitate the stormwater pipe network.

Factors Influencing This Year's Budget

Developing the operating and capital budgets is truly a team effort and relies on the expertise of many. Within the General Fund, personnel costs represent 70% of FY23 expenses. Like all sectors of business, employee recruitment and retention have been one of the City's highest priorities. Through the efforts of our dedicated and well-trained workforce, the City is able to sustain and enhance the high level of services our residents need and expect. This has never been more evident than in the past three years as the City of Seminole maintained all operations and service levels throughout the COVID-19 pandemic. This would not have been possible without the commitment of our employees.

The City of Seminole strives to be an "Employer of Choice"; supporting both employee retention and recruitment of new talent with competitive compensation and employee benefit packages. The City has been strategic in evaluating and enhancing the compensation plan to address changes in the labor market and increased pay grade minimums and maximums by 3% for non-represented positions and between 7%-17% for represented Fire/EMS positions on October 1, 2022. The FY23 Budget included an overall 7% increase in personnel costs, which included a one-time pay increase of 3% for general employees for the implementation of the revised compensation plan, effective October 1, 2022, in addition to a merit increase of up to 3% on the employee's anniversary date. Represented employees also received an annual increase of \$1.91/hour on October 1, 2022, and also are eligible for a merit increase of up to 3% on their work anniversary date.

The City also recognizes the value that employee benefits bring to the employees' total compensation package and provides a generous benefits package to regular, full-time employees including the full insurance premium for employee participation in the health, dental, vision, life and long-term disability insurance programs; and also provides a generous contribution to dependent premiums for health insurance. Through the City's participation in Public Risk Management Florida's governmental pool, the City has experienced rate stability for insurance premiums, ensuring that employees have access to rich, affordable health, dental and vision insurance, even in the midst of increasing insurance claims related to the pandemic.

Attractive retirement plan options for employees, include options for both traditional pension plans and investment style plans, and access to optional, employee-funded, deferred compensation plans. In FY23, the City increased its pension contribution rate for represented Fire Employees, reducing the employee contribution rate from 12.5% to 12% on October 1, 2022. The City also supports employee well-being and work/life balance by providing both full-time and part-time employees with paid sick, vacation, and holiday leave.

Inflation, supply chain issues, and rising costs for goods and services have resulted in a 5% increase (\$318,000) in the General Fund operating budget. Pressures from employment in other sectors are causing the cost of professional services, contractual services, and repair and maintenance to increase by \$200,000. The cost of utilities and fuel have also increased. The City has balanced these increases by finding efficiencies and reducing costs, where possible. For example, the Public Works Department has replaced some contractual services by bringing some tasks in-house and reducing the cost of heavy equipment rentals by purchasing the equipment outright and experiencing a savings over time.

The City has carefully balanced staffing levels and approved increases only when needed. Waterfront Park, an All-Abilities Park, opened in 2017 and, over the past five years, the City has added features including a boardwalk, two floating kayak launches, pavilions, an all-abilities playground, restrooms, irrigation, and full landscaping. The Public Works Department has slowly increased its staff levels only as facilities have come online, visitor traffic has increased, and landscaping installed.

In FY23, only one 20-hour per week position will be added to support the Facilities Maintenance division, to maintain the entire landscaping and irrigation system installed last Spring. This conservative approach has enabled the City to expand services and limit the cost burden to taxpayers. Over the past five years, the City's staffing levels have increased less than 5%, from 151.9 in FY18 to 158.9 in FY23.

As I look at the FY23 Budget as an operational plan for this fiscal year, I am inspired and excited by the transformational projects that are being undertaken. These are both historic and important steps forward for our community. I am confident that through the leadership of our City Council that the City of Seminole will continue to thrive and be a community that residents and businesses are proud to call "home."

Sincerely,

Ann Toney-Deal, ICMA-CM

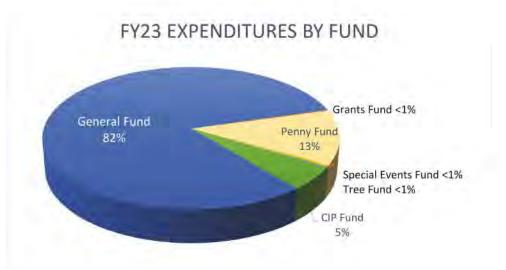
City Manager

Executive Summary

The Fiscal Year 2022-2023 (FY23) Budget totals \$26,372,900 in expenditure appropriations. This Budget has been prepared in accordance with all applicable City, State, and Federal requirements, as well as generally accepted accounting standards for governments. The City's *Code of Ordinances* requires the adoption of a balanced budget, in which the total revenues, including budgeted fund balances, meet or exceed planned expenses. The General Fund is balanced with estimated revenues matching planned expenditures.

Funds

The General Fund is the City of Seminole's primary fund and is associated with revenues and expenditures that support general governmental activities including City administration, public safety, transportation, stormwater management, building and code administration, parks, recreation, and library services. In FY23, 82% of budgeted expenditures are within the General Fund.

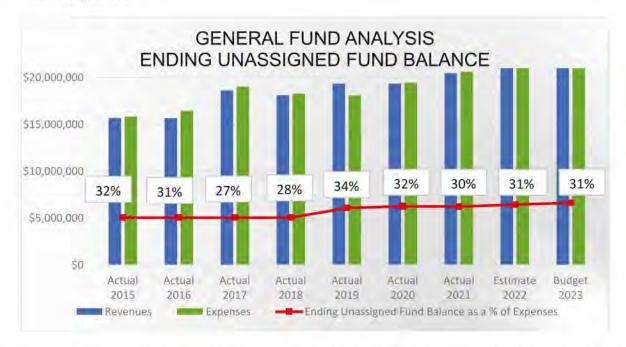


The remaining budgeted funds are Special Revenue Funds. Major capital and infrastructure, totaling \$3,491,700 in FY23, is funded through the Penny Fund and Capital Improvements Plan (CIP) Fund. The Grants, Special Events, and Tree Mitigation Fund are restricted in purpose and fund special projects and activities. These minor funds each represent less than 1% of the City's budgeted expenses.

Fund Balance

The City's Fund Balance policy requires a General Fund unassigned fund balance of 3 months of operating reserves. The FY23 General Fund ending unassigned fund balance is estimated to increase by 6% to \$6,449,630 compared to the prior year budget. FY23 revenues and expenditures are balanced and the increase in fund balance is largely due to higher-than-anticipated revenues in FY21 that are reflected following the approval of the City's audit during FY22.

The chart below shows a history of the General Fund's ending unassigned fund balance as a percent of annual expenditures.



The remaining special revenue funds appropriated by the Budget are restricted in purpose. The Penny Fund and CIP Fund accumulate fund balance to be spent on capital outlay, therefore increases and decreases in fund balance are not considered adverse outcomes. The Multimodal Impact Fee Fund and Tree Mitigation Fund also accumulate fund balances for special projects.

The Grants Fund tracks expenditures and reimbursements from various grants and while fund balance may fluctuate based on the timing of reimbursements, the fund itself is self-balancing and does not accumulate fund balance. The Special Events Fund serves as an operating fund for the City's 20 special events. FY23 ending fund balance for the Special Events Fund is budgeted to increase by 34%. The healthy rebound of the community's events after the worst of the COVID-19 pandemic is enabling the City to rebuild fund balance.

Fund	FY22 Budget Ending Balance	FY23 Budget Ending Balance	% Change
General (unassigned)	6,081,578	6,449,630	6%
CIP	1,082,489	3,965,665	266%
Grants	248,864	127,193	-49%
Multimodal Impact Fee	68,901	245,777	257%
Penny	7,770,005	6,638,811	-15%
Special Events	93,590	125,859	34%
Tree Mitigation	189,705	188,871	0%
ALL FUNDS	\$15,535,132	\$17,741,802	14%

Further discussion of changes in fund balance is included for each fund in the Budget Summary.

Revenue Trends

In all funds, revenues for FY23 are estimated at \$24,436,500, a 7% increase over the prior year. The estimated increase in revenues totals \$1,684,900, with the largest increases in the "Charges for Service" (\$1,111,900 increase) and "Ad Valorem Taxes" (\$429,100 increase) categories.

ALL FUNDS BY REVENUE CATEGORY				
Revenue Category	FY22 Budget	FY23 Budget	% Change	\$ Change
Ad Valorem Taxes	4,262,500	4,601,600	10%	429,100
Other Taxes	5,598,500	5,628,500	1%	30,000
Permits & Licenses	350,000	280,000	-20%	(70,000)
Intergovernmental	2,517,600	2,493,200	-1%	(24,400)
Charges for Service	9,660,900	10,772,800	12%	(1,111,900)
Fines & Forfeitures	14,000	15,000	7%	1,000
Miscellaneous	348,100	555,400	60%	207,300
TOTAL	\$22,751,600	\$24,436,500	7%	\$1,684,900

ALL REVENUES BY FUND				
Fund	FY22 Budget	FY23 Budget	% Change	\$ Change
General	20,249,800	21,525,500	6%	1,275,700
CIP	-	411,900	N/A	411,900
Grants	294,000	132,000	-55%	(162,000)
Multimodal Impact Fee	7,200	94,700	1215%	87,500
Penny	2,085,000	2,152,000	3%	67,000
Special Events	90,600	120,400	33%	29,800
Tree Mitigation	25,000	:-	-100%	(25,000)
TOTAL	\$22,751,600	\$24,436,500	7%	\$1,684,900

Expenditure Trends

The FY23 Budget reflects an appropriation of \$26,372,900 in expenditures, which represents a 13% increase (\$3,037,400) over the prior year. The most significant increase is in capital outlay, budgeted at \$4,725,900, a 72% increase over the prior year.

ALL FUNDS BY EXPENDITURE CATEGORY				
Category	FY22 Budget	FY23 Budget	% Change	\$ Change
Personnel	14,168,500	15,104,600	7%	936,100
Operating	6,276,000	6,404,100	2%	128,100
Capital	2,752,700	4,725,900	72%	1,973,200
Other	138,300	138,300	0%	-
TOTAL	\$23,335,500	\$26,372,900	13%	\$3,037,400

ALL EXPENDITURES BY FUND				
Fund	FY22 Budget	FY23 Budget	% Change	\$ Change
General	20,249,800	21,525,500	6%	1,275,700
CIP	1,334,100	1,373,900	3%	39,800
Grants	294,000	57,000	-81%	(237,000)
Penny	1,324,400	3,269,800	147%	1,945,400
Special Events	83,200	96,700	16%	13,500
Tree Mitigation	50,000	50,000	0%	774
TOTAL	\$23,335,500	\$26,372,900	13%	\$3,037,400

Major capital outlay included in the FY23 Budget includes:

PROJECT	FUND	BUDGET
Design of Recreation Center Renovation/Replacement	Penny	\$1,200,000
Pavement Management Plan: FY23 Roadways	Penny & CIP	\$609,000
Self-Contained Breathing Apparatus Replacement	CIP	\$425,000
Design of Fire Station 129 – Bay Pines	Penny	\$360,000
Stormwater/Drainage Improvements and Repairs	CIP	\$200,000
Vehicle Replacements	CIP	\$156,900
Blossom Lake Park Pavilions & Fencing	Penny	\$155,000
Fire Station 29 HVAC Replacements	CIP	\$125,000
Library Circulation Materials	General	\$124,500
Fire Stations 30 & 31 Sealing & Painting	CIP	\$60,000
Tennis Court Resurfacing	Grants	\$50,000

General Fund Expenditures

General Fund expenditures are budgeted to increase by 6% over the prior year or \$1,275,700.

	FY22 Budget	FY23 Budget	% Change	\$ Change
Personnel	14,164,500	15,100,600	7%	936,100
Operating	5,817,000	6,148,100	6%	331,100
Capital	130,000	138,500	7%	8,500
Other	138,300	138,300	0%	0
TOTAL	\$20,249,800	\$21,525,500	6%	\$1,275,700

Personnel

The 7% increase in the personnel category of expenses reflects budgeted merit increases of up to 3% for all employees on their work anniversary. In addition, represented Fire Rescue employees received a one-time equity adjustment of \$1.91/hour (\$5,711/annual equivalent) on October 1, 2022. For general employees, the minimum and maximum of each position's range were increased by 3% and the incumbent within each position received a one-time 3% increase in wages on October 1, 2022.

Health, dental, and vision insurance reflects a budgeted increase of 6%. The City's contribution to retirement costs for general employees increased by 8% and the City absorbed 0.5% of Fire Pension contributions that were formerly paid by employees.

Lastly, the City added 1.525 Full-Time Equivalent (FTEs) positions as shown below:

POSITION	DEPARTMENT	CHANGE
Eliminate Assistant Chief of Operations & Training	Fire Rescue	-1
Add Division Chief of Operations	Fire Rescue	1
Add District Chief of Training	Fire Rescue	1
Eliminate Library Assistant I	Library	-0.5
Reclassify Library Assistant I to Library Assistant II	Library	0.1
Redistribute hours to part-time staff	Library	0.325
Add Part-Time Maintenance I	Public Works	0.5
Increase Maintenance I hours by 5 per week	Public Works	0.1
IMPACT OF PERSONNEL CHANGES		1.525

Operating

Operating costs within the General Fund are projected to increase by 6%, or \$331,100, over FY22. This largely reflects price increases due to inflation, supply chain issues, and fuel prices.

Contractual services are increasing by \$189,800, which accounts for 57% of the increase in General Fund operating expenditures. Contractual service increases include a 4.8% increase (\$90,600) in the base contractual cost for law enforcement services from the Pinellas County Sheriff's Office which provides law enforcement services to the City.

Utilities and fuel prices account for 20% of the operating increase in the General Fund. FY23 marks the first "full year of operations" for Waterfront Park, which is also impacting utility costs.

The operating budget also includes the one-time cost to replace the office, conference room, and lobby chairs at City Hall.

Capital

Capital continues to be a relatively small percentage of General Fund expenditures, with most of the budget attributed to Library circulation materials.

Citywide Strategic Goals & Initiatives

Each year, the City Council holds an Annual Goalsetting Workshop. The timing of the workshop is such that the priorities of the City Council can be taken into account as Departments prepare their annual budget requests. The workshop is attended by all Department heads and the City Council discussion is facilitated by the City Manager. In preparation for the FY23 Budget, the Annual Goalsetting Workshop was held on April 2, 2022.

City Council reviewed their existing Strategic Goals and re-affirmed them as the Strategic Goals for FY23:

- 1. Revenue Enhancement:
- 2. Preserve Infrastructure:
- 3. Enhance Quality of Life Through Recreation; and
- 4. Enhance Communications.

FY 2023 CITYWIDE GOALS AND INITIATIVES

	Goal 1: Improve and Maint	Control of the Contro	
In	itiatives	Department	Amoun
•	Replace City Hall office and guest chairs	Finance: Funded in FY23	\$40,000
	Complete City Hall engineering study and space analysis	Public Works: Funded in FY23	\$50,000
•	Complete Comprehensive Plan Amendments	Community Development: no funding required	N/A
	Continue Cybersecurity Training & Benchmark Cyber Awareness	Finance: No funding required	N/A
	Develop Cybersecurity Plan	Finance: Applying for state and federal grant funding in FY24	N/A
	Replace Server	Finance to procure and install, Funded in FY23 (Recreation and Library)	\$10,000
•	Replace Self-Contained Breathing Apparatus Equipment	Fire Rescue: Funded in FY23	\$425,000
	Replace HVAC Units at Fire Station 29	Fire Rescue: Funded in FY23	\$125,000
•	Seal and paint Fire Stations 30 & 31	Fire Rescue: Funded in FY23	\$60,000
•	Renovate Women's Locker Room at Fire Station 29	Fire Rescue: Funded in FY23	\$37,500
	Begin Design of Fire Station 129- Bay Pines	Fire Rescue: Funded in FY23 City Manager, Finance & Public Works to provide support in respective areas of expertise	\$360,000
	Exterior facilities maintenance at PW Operations Garage	Public Works: Funded in FY23	\$25,000
•	Pavement Management Plan: FY23 Projects	Public Works: Funded in FY23 Future years of plan to be presented to City Council for adoption in FY23	\$663,000
	Goal 2: Enbance Revenues and	Operational Efficiency	
In	itiatives	Department	Amount
٠	Maximize investment and interest revenues	Finance: No funding required	N/A
•	Increase revenues from Special Events & Recreation programs	Recreation: Funded in FY23	\$13,500
	Accounts Payable Process Improvements Employee Wellness	Finance: No current funding required Human Resources: No current funding required, grant from governmental health insurance pool	N/A
	Employee Appreciation	Human Resources: Funded in FY23	\$7,500
Ī	Goal 3: Enhance Quality of Lif		
In	itiatives	Department	Amount
	Complete Blossom Lake Park Redevelopment	Public Works: Funded in FY23	\$155,000
	Increase Recreational programming cost recovery	Recreation: Funded in FY23	\$13,500
	Recreation Master Planning	Recreation: Funded in FY22, City Council and City Manager to provide support in respective areas of expertise	N/A
	Goal 4: Enhance Com	munications	
In	itiatives	Department	Amount
•	Host community Strategic Planning Session	City Council: Funded in FY22	N/A
	Grow electronic communication distribution lists	All Departments: No funding required	N/A

REPORT ON FY 2022 CITYWIDE GOALS AND INITIATIVES

Initiatives	Status	
Four new community special events	Complete and ongoing	
Replace City Vehicles, Fire Apparatus, and Marine Unit	Complete	
Implement Pavement Management (Year 3 of 7)	Complete	
• Exterior Seal and Paint Interior/Exterior Fire Station 29	Complete	
Citywide Security System Upgrades	Complete	
HVAC Replacements: City Hall, Fire Station 31	Complete	
Develop American Rescue Plan Act (ARPA) Plan	Complete	
Evaluate City Hall Exterior Rehabilitation	Continued to FY23	
Fire Station 129 Location and Preliminary Design	Continued to FY23	
Stormwater Master Plan Update	Continued to FY23	
Replace Bay Doors at Fire Station 29	Continued to FY23	
Repetto Property Improvements & ADA upgrades	Deferred	

1	Goal 2: E	nhance Revenues	
In	nitiatives	Status	
	Maximize Investment Income	Complete and ongoing	
	Maximize Grant Revenues	Complete and ongoing	

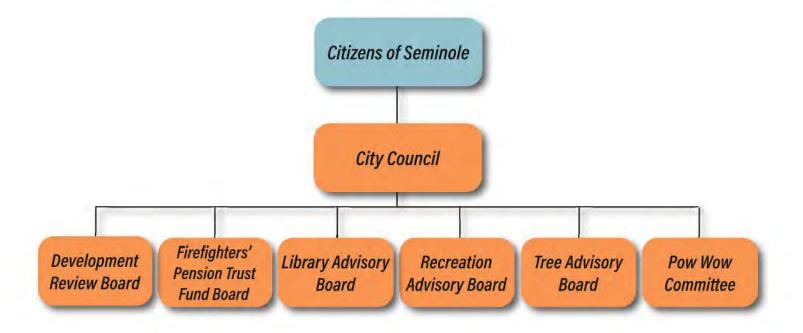
	Goal 3: Enhance Quality of Life through Recreation		
Iı	nitiatives	Status	
•	Waterfront Park Development	Complete	
•	New LaCrosse programming in FY22	Complete and ongoing	
•	Blossom Lake Park Redevelopment	Continued to FY23	
•	Recreation Center Master Planning	Continued to FY23	
•	Replace Shade Umbrellas at Aquatic Center	Deferred	

	Goal 4: Enhance Communications		
Ir	uitiatives	Status	
	Add Human Resources Analyst position	Complete	
•	Develop Library promotional brochures	Complete	
	Continue social media presence while maintaining ADA compliance and FL records laws	Complete and ongoing	
	City Council Strategic Planning Session	Continued to FY23	
	New monument signs at City parks & facilities	Continued to FY23	





Advisory Boards & Committees



Date of Incorporation:

Form of Government:

Property Tax Rate:

Retail Sales Tax Rate:

Land Area:

1970

Council / City Manager

2.4793 mills per \$1,000 of taxable property

7.00%

5.3 square miles

POPULATION METRICS

Population:

Military Veterans:

Poverty Rate:

High School Diploma or Higher:

City Semir		Pinellas County	State of Florida	United States of America
	19,316	956,615	21,781,128	331,893,745
	10.7%	8.4%	6.5%	5.4%
	10.0%	11.1%	12.4%	11.4%
	93.2%	91.6%	88.5%	88.5%

Households

Median Household Income:

Median single family home value:

Average Household Size

City of Seminole	Pinellas County	State of Florida	United States of America
\$61,261	\$56,419	\$57,703	\$64,994
\$217,900	\$219,800	\$232,000	\$229,800
2.1	2.3	2.62	2.6

Gender

Female

Male

City of Seminole	Pinellas County	State of Florida	United States of America
51.4%	51.7%	50.8%	50.5%
48.6%	48.3%	49.2%	49.5%

Age Composition

Under 18

19-64

65 and over

	City of Seminole	Pinellas County	State of Florida	United States of America
	13.6%	15.7%	19.7%	22.2%
	55.4%	58.4%	59.2%	61.0%
V.	31.0%	25.9%	21.1%	16.8%

Race and Hispanic Origin

Percent of population that identifies as:

White

African American

Hispanic

Asian

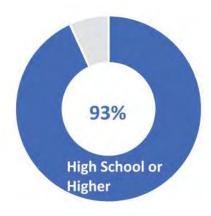
American Indian

Two or more races

City of Seminole	Pinellas County	State of Florida	United States of America
87.7%	82.30%	76.9%	75.8%
2.3%	11.10%	17.0%	13.6%
7.8%	10.60%	26.8%	18.9%
4.4%	3.70%	3.0%	6.1%
0.2%	0.4%	0.5%	1.3%
4.4%	2.4%	2.4%	2.9%

^{*}Individuals may identify as more than one category above.

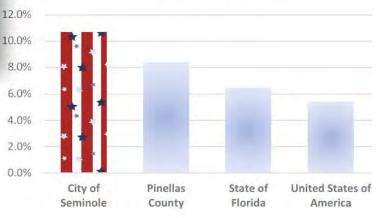
Source: United States Census Bureau, July 1, 2021







Military Veterans







Seminole's History

In 1842, troops from Ft. Brooke, Tampa were fishing and found the remains of an Indian village where the City of Seminole stands today. This discovery shows the first settlers in Seminole were Native American Indians. They took advantage of the high ground and proximity to the bay and its resources to establish their settlement.

In the later part of the 19th century, houses were developed along 74th Avenue down to 113th Street by Colonel Rhodes and six friends. There was a corporation formed called Park Ridge, and they developed the area as Ridgewood Village. It was known as the High Oaks area.

The Meares brothers settled at Meares Lake, now Seminole City Park, and "Aunt Bell" named the area Oakhurst. The house on the 160 acre homestead in the area known as Oakhurst has gone away; but the lake formed to accommodate the natural spring is located in Seminole City Park and shown on the maps as Meares Lake. Thus we have a permanent reminder of this family's impact on the early Seminole area. One of the main purposes of going to Albert and Dell Meares' house was to get the mail. Their home was the John's Pass Post Office around 1879.



Historic structures within the City include the log cabin on 54th Street, Seminole Methodist Church which is over 100 years old, and Seminole Elementary School which opened in 1925 at its current location on 74th Avenue. The location of Seminole City Center was Jessie Johnson's vegetable garden. The area included hundreds of acres of citrus groves when Al Repetto was the "citrus king". With the exception of one small orchard, the groves have been replaced with homes.

Pioneer homesteader families of the area included the Johnsons, Campbells, Meares, McMullens, Walsinghams, O'Quinns, Hutchinsons, Repettos, Lees, Mohneys, Browns and Cobbs. Through marriage, business partnerships and a sense of community, this section of Pinellas County grew from timber and sawmills, to citrus groves, to the suburban neighborhoods and commercial corridors of today.

The City of Seminole incorporated on November 15, 1970, Jessie Johnson was named Honorary Mayor. The first elected Mayor was Russell Stewart. In March 1995, the Seminole City Council voted to change from a Council/Strong Mayor form of government to a Council/City Manager form of government. The City Council appointed Frank Edmunds as its first City Manager in 1995. During the early 2000's, the City of Seminole experienced significant growth through annexation, doubling in geographic size and population. Ann Toney-Deal was hired in 2015 by the City Council as the second City Manager the City has had in the 49 years since its inception. Residents and staff celebrated the City's 50th Anniversary in 2020.





Half a Century of Change

Albert and Dell Meares and their ten children homestead what is now known as Seminole City Park. Their home served as the local post office. Oakhurst Water Tower is put in service. The tower was in operation for several decades, before being demolished in 2017.

City of Seminole is incorporated as a municipality at a community meeting held at Seminole Mall, attended by more than 800 ficeholders, at 5:00 p.m., November 15;1970. St. Petersburg College, Seminole Campus, opens.

Grand Opening Celebration and Ribbon Cutting Ceremony for the 40 acre Seminole City Center on November 18, 2017.

1879

1959

197

1998

2017

1957

Seminole Volunteer Fire Department is established.



1967

Seminole has its first Seminole Pow Wow Festival & Parade.



Seminole Library becomes a member of the newly County (PCLC) established Pinellas Library Cooperative. City of Seminole's population and land area doubles through nine large annexation referendums.

City of Seminole celebrates its 50th Anniversary!



Located in Pinellas County, Seminole lies on the west coast of Florida, 25 miles west of Tampa and is bordered on the north by Largo, on the south by St. Petersburg, on the east by Pinellas Park, and on the west by Boca Ciega Bay and the intercoastal waters of the Gulf of Mexico. In the heart of the City lies the picturesque waterfront of Lake Seminole, the second largest lake in Pinellas County with a surface area of more than one square mile, and Waterfront Park located on the Tampa Bay Aquatic Preserve with canoe/kayak access to the waters of said preserve and the Gulf of Mexico.

Seminole's access to fresh and saltwater provides an abundance of recreational opportunities. The City holds a variety of family-friendly special events annually, including the Pow Wow festival celebrating the City's heritage, Music in the Park, and WinterFest. The Fred Marquis Pinellas Trail, a 38-mile recreational trail stretching from north to south Pinellas County, runs through the City. Seminole also has an active Chamber of Commerce and is home to many small and independent businesses.

The City of Seminole's points of pride include:

- Four City parks offering a combined 25 acres of parkland and open space;
- Home to Seminole Community Library, which is open 7 days a week, loans more than 250,000 items each year, and hosts more than 700 programs annually;
- · A 49,000 sq. ft. Recreation & Aquatic Center;
- More than 200 recreational programs annually with 5,000 participants;
- Over 20 annual community special events with attendance of 21,000;
- Issuance of an average of more than 1,800 permits annually valued at over \$28 Million;
- Completion of more than 4,000 building inspections to preserve the health, safety, and welfare of the community;
- Emergency response to over 12,000 emergency calls each year by Seminole Fire Rescue;
- Law Enforcement services contracted through the nationally recognized Pinellas County Sheriff's Office:
- Maintenance of 12.9 acres of medians and rights-of-way;
- Nationally recognized by the Government Finance Officers Association (GFOA) for Budget Presentation and Excellence in Financial Reporting; and





Local Economy

The City's local economy is dependent upon retail, services, and retirement living as 31% of Seminole residents are age 65 and over. Seminole has several condominiums, apartments, and retirement homes to accommodate retirees. The City's largest employers also reflect the large senior citizen demographic of the community. Two of the top ten employers are senior living communities and four are major retail chains. St. Petersburg College's (SPC) Seminole campus is adjacent to the City Recreation Center and City Hall. The SPC campus provides unique opportunities for partnerships with the City, which include the Seminole Community Library, that serves as the College's Library as well as the City's Library. This educational center brings in numerous commuters to the City and provides workforce education, both of which enhance the local economy.

Principal Employers

Employer	No. of Employees	Industry
Freedom Square	411	Senior Living Community
Walmart	307	Retail
Lake Seminole Square	244	Senior Living Community
St. Petersburg College	167	Education
Target	162	Retail
City of Seminole	158	Government
Home Depot	137	Retail
Tandem Healthcare	124	Nursing Home
Inn at Freedom Square	83	Nursing Home
Publix	52	Retail

Pinellas County Housing Market

Median Price	Change from Oct 2021 to Oct 2022
Single Family Home	+19%
Townhome & Condominium	m +26%
Inventory	
Single Family Home	+78%
Townhome & Condominium	m +84%
Monthly Sales	
Single Family Home	-25%
Townhome & Condominium	n -27%

Fiscal Year	Seminole Taxable Value Growth Rate	Pinellas County Taxable Growth Rate
2023	10%	13%
2022	5%	7%
2021	9%	7%
2020	8%	8%
2019	11%	8%
Average Growth Rate:	9%	9%

ECONOMIC OUTLOOK

National Forecast

U.S. consumer spending, which catapaulted the economic recovery that followed COVID-19 lockdowns in 2020, has started to wither. After two consecutive quarters of decline in gross domestic product (GDP), there is little doubt that a recession is near, if not already here. For the first time since 2009, GDP declined 1.6% in Q1 2022 and another 0.9% in Q2. High gasoline and energy prices, food costs and housing costs have eroded purchasing power and consumer sentiment is at its lowest point since 1980. Ultimately, it remains uncertain if a recession looms on the horizon or if we have already crossed the threshold.



The University of Central Florida's Insitute for Economic Forecasting projects a shallow "U"-shaped recession for the U.S. economy lasting roughly one year. On the positive side, a mild recession would give the Federal Reserve time to bring inflation under control while giving the global supply chain time and space to straighten out. Consumption spending, which was extensive in 2020 and 2021, will decrease from a 2021 high of 7.9% to 0.4% in 2023. By 2025, consumption spending could rise again to 1.5%.

Housing shortages, rising interest rates, and high home prices are expected to negatively impact the amount of housing starts over the next several years. Many urban areas are already seeing home prices decrease as of October 2022. Nationally, unemployment is forecast to increase from 3.6% to 6.5% by late 2024, before beginning a gradual decline in 2025. Additionally, payroll job growth that hit 3.7% this year will likely drop as low as -1% by 2024 before recovering to 0.6% in 2025.

State of Florida Forecast

From 2022-2025, Florida's economy, as measured by Real Gross State Product, will expand at an average annual rate of just 1.0%. Real Gross State Product will mildly contract during the recession as growth will slow to -0.2% in 2023, turn positive in 2024, and growth begins to accelerate in 2025 to 1.7%. After growing 2.7% in 2022, Florida's labor force growth will decelerate because of the recession over 2023-2025, averaging 1.6% over the three years.

Rapid house price appreciation will vanish over this period as supply catches up with demand dampened by rising mortgage rates, decreasing affordability, and the recession.

The unemployment rate in Florida stands at 2.7% as of August 2022. Over the next three years, the average will be 5.3% due to the recession, with a peak in 2024.

ECONOMIC OUTLOOK

Tampa Bay Regional Forecast

The local economy is heavily dependent on tourism and 2022 saw a strong rebound over the past two years. Tampa International Airport saw a 77% increase in passengers from 2020 to 2021. The St. Petersburg Clearwater International Airport, located in Pinellas County, was up 19% in passengers during September 2022 over the same month in 2021. The desire for travel has not been exhausted and this will bode well for the regional economy, despite overall decreases in economic growth.

The Tampa-St. Petersburg-Clearwater Metropolitan Statistical Area is expected to show stronger growth in economic indicators from 2023-2025 than projected for the prior three-year term. Through 2025, average growth for:

- •Personal income is expected to be 4.0%;
- •Wages is expected to be 4.1%; and
- •Population is expected to be 1.1%.

Tampa-St. Petersburg-Clearwater Metropolitan Statistical Area

2022	2023	2024	2025
2.9%	4.6%	5.6%	5.3%

Sources:

U.S. Forecast 2022-2025, Summer 2022, University of Central Florida Institute for Economic Forecasting Florida Metro Economic Forecast 2022-2025, Summer 2022, University of Central Florida Institute for Economic Forecasting



BUDGET GUIDE

City of Seminole FY 2022-2023 Adopted Budget

BUDGET PROCESS

Preparation of the budget is a major undertaking that requires the efforts and attention of City management during several months of the year. While its basic purpose is to give an account of government finances, it also serves as the blueprint for the year's activities. Long-range goals are reflected in budget decisions and initiatives are translated into appropriations. The budget document communicates the implications of policy decisions for operating and capital programs and is one of the most effective tools the City Manager can use to communicate to the City Council and the citizenry, not only the City's financial status, but also its goals, policies, and vision for the future.

The budget process moves through four (4) basic stages: Preparation, Adoption, Adjustment and Review.

PREPARATION

In January, Departments review and update their respective Capital Improvements Plan (CIP) projects. Management prioritizes projects based on need and funding availability. This document is published in draft form and delivered to the City Council by June 1st each year. The first year of the CIP drives the capital budget for the coming Annual Budget. In March, Department Directors submit budgetary requests to the Finance Director. The Finance Director and City Manager meet with the Department Directors to review priorities and to evaluate the initial budget requests. The City Manager's Proposed Budget is then submitted to the City Council by July 1st, as required by City Charter.

ADOPTION

A public workshop is held with the City Council to review the Proposed Budget in July. At this meeting, the City Manager and Department Heads review their respective department budgets with the Council members. This spending plan serves as the basis for the maximum millage rate set by the City Council in late July, as required by Florida Statute. In September, two public hearings are held at the first and second reading of the ordinances that set the final Millage Rate and final Adopted Budget for the fiscal year, which begins the first day of October. The Final Budget is adopted by Ordinance at the departmental and fund level.

ADJUSTMENT

The City Manager is authorized to administratively approve transfers within the same department, known as a Budget Transfer. The City Council is authorized to appropriate additional funds to any department when appropriations are insufficient by changing existing expenditure appropriations among departments, appropriating current revenue not yet appropriated, or appropriating fund balance for expenditure. This procedure, known as a Budget Amendment, requires adoption of a Budget Amendment Ordinance which includes a public hearing.

REVIEW

Appropriations lapse at fiscal year end (September 30). Encumbrances and unexpended appropriations may be carried into the next fiscal year through a subsequent Budget Amendment Ordinance. A financial audit is conducted by an independent accounting firm appointed by the City Council.

BUDGET CALENDAR

JANUARY	1/14/2022	Budget Kickoff Meeting Fire Rescue CIP Project Forms Due to Finance				
FEBRUARY	2/1/2022					
	3/1/2022	All Other Departments: CIP Project Forms Due to Finance				
MARCH	3/18/2022	Finance completes personnel projections				
	3/19/2022	Fire Rescue and EMS budgets to Pinellas County				
APRIL	4/1/2022	Due from Departments: Revenue Worksheet, Personnel/Facilities/Technology Request				
	4/2/2022	City Council Annual Goalsetting Workshop				
	4/15/2022	Budget Module closes for Department Request Entry				
MAY	5/1-5/7	Finance balances funds based on prior year's audit				
	5/8-5/14	City Manager meets with Department Heads on CIP requests				
	5/15-5/30	Finance finalizes and prepares Proposed CIP				
JUNE	6/1/2022	Proposed CIP delivered to City Council				
	6/1/2022	Property Appraiser distributes estimated taxable value to City				
	6/1-6/22	City Manager meets with Departments on CIP and Budget Requests				
	6/30/2022	Proposed Budget delivered to City Council				
JULY	7/1/2022	Property Appraiser distributes certified taxable value to City				
	7/23/2022	City Council Budget Workshop				
	7/26/2022	City Council sets maximum millage rate and dates of millage/budget hearings				
	7/27/2022	City completes 420-MMR Form and remits to Florida Dept. of Revenue				
AUGUST	8/4/2022	Property Appraiser mails Truth In Millage (TRIM) Notices to property owners				
SEPTEMBER	9/14/2022	First Public Hearing to adopt proposed millage rate & tentative budget				
	9/25/2022	Advertisement of Budget Summary and Proposed Tax Rate				
	9/28/2022	Second Public Hearing to adopt final millage rate & budget				
	9/29/2022	Send Budget Ordinance to State, Property Appraiser, & Tax Collector				
	9/29/2022	Approved Budget Ordinance Posted to City Website				
OCTOBER	10/1/2022	City remits Truth In Millage package to Florida Dept. of Revenue for compliance				
DECEMBER	12/27/2022	GFOA Budget Presentation Award Application deadline				

BUDGET POLICIES

The following definitions and policies guide the budget process and serve as the foundation for the budget document.

Balanced Budget

The City of Seminole's *Code of Ordinances* require the City Council to adopt a balanced budget, in which current revenues and available fund balances meet or exceed planned expenditures. The City Council and staff recognize that Seminole citizens deserve a commitment from the City to fiscal responsibility. As a result, the annual budget strives to balance annual operating expenditures with recurring revenues that can be reasonably projected to be received during the fiscal year. New programs or changes in levels of service that would require the expenditure of additional operating funds will either be funded through reduction of services in other areas of lower priority or through adjustments to rates, service charges or taxes.

Basis of Budgeting

Budgets for funds that have formal appropriation are prepared in accordance with Generally Accepted Accounting Principles (GAAP). This includes an original appropriation in the budget ordinance, a subsequent budget amendment ordinance for outstanding encumbrances, from the prior year and other budget amendment ordinances, as needed, adopted by the City Council. All appropriations expire at the end of each fiscal year.

Budgets for governmental funds are adopted using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available. Expenditures are recognized when they are incurred. Capital items are budgeted as an expenditure in the year they are purchased and are a fixed asset for accounting and reporting purposes.

Budgetary Level of Control

A key factor in the budget process is the use and presentation of data. The manner in which the data is presented will determine what the budget ultimately communicates. As in the past, budget data has been presented in a line item format per the *City Charter*. The emphasis of a line item budget is on control of expenditures, rather than on accountability for performance. In the City of Seminole, this format serves a valuable purpose in its fiscally conservative approach to spending. A program or performance budget by itself can be inadequate in providing the sort of accounting information the City Council and City Manager desire to control spending. Although the budget format is predominantly line-item, greater emphasis on program information and performance has been made during the past several years. These enhancements are intended to increase the effectiveness of the document as a communication tool for the general public.

BUDGET POLICIES

Revenues

The City of Seminole uses both qualitative and quantitative analysis to effectively forecast revenues and estimates are revised throughout the budget process as information becomes available. Estimating revenues varies by fund and revenue category.

With the General Fund comprising 88% of budgeted revenues, these sources are given the greatest degree of scrutiny. Ad valorem taxes, other taxes, and intergovernmental revenues rely heavily on State and County forecasts. Charges for service, fines and miscellaneous sourced are estimated by historical trends, known changes in fees or rates, and an awareness of external factors. The FY23 Budget maintains a property tax rate of 2.4793 mills, which marks the sixteenth (16th) consecutive year at this rate. The City is committed to a diverse revenue base and seeks user fees and alternative funding sources, such as grants, to keep property taxes low.

The City strategically projects revenues conservatively to avoid revenue shortfalls during the fiscal year and hedge against any downturns in the economy. The use of fund balance only occurs when an adequate balance exists for non-recurring expenses. In the Budget Summary section, factors impacting revenues are discussed by category for each fund.

Expenditures

Personnel

The City's workforce for FY23 is comprised of 158.9 full-time equivalents (FTEs) of full-time and part-time positions, which is a 1.525 FTE increase over the prior year. At the beginning of the fiscal year, represented Fire Rescue employees received a \$1.91/hour increase to their base salary under the terms of the new three-year Collective Bargaining Agreement. General employees received a 3% increase to their wages on October 1, as the City's minimum and maximum rates within the Classification and Compensation Plan increased by 3%. Both represented and "general" employees are also eligible for merit increases of up to 3% on their respective work anniversary dates during FY23. Individual employee increases will be based on performance appraisals. All full-time employees also have robust benefits including health, dental, vision, long-term disability, and life insurance.

All of the City's regular full-time and most part-time employees are eligible to participate in one of three separate retirement programs which are defined benefit or defined contribution plans. The plans also provide disability and survivors' benefits. Benefits are determined by category and length of service.

Firefighters' Normal retirement at the earlier of: age 52 and 10 years of service or 25 years of service. Benefit is calculated as:

Chapter 175 3.0% x Yrs of Service x Average of 5 highest paid years

Pension Plan Fire employees contribute 50% of the annual cost of the pension with a cap at 12% of covered

payroll.*

BUDGET POLICIES

Florida Retirement System (FRS)

401a Plan

Normal retirement age varies depending on when the employee was first enrolled, but is currently when the employee is age 65 and vested or has 33 years of creditable service regardless of age. Employees are required to contribute 3% of covered salary.

<u>Defined Benefit Plan</u>: Participants fully vested after 8 years. The benefit is calculated as: 1.60% Regular Class/2.0% Senior Mgmt Class x Yrs of Svc x Avg Final Compensation

<u>Defined Contribution Plan</u>: Employees may elect to participate in a self-directed Investment Plan option. Full vesting is after one year of service.

Select positions self-selected into a 401a plan, instead of enrolling into the FRS plan when the City reinstated membership in the plan. In the 401a Plan, the City contributes 10% of salary and vesting is graduated with 25% earned at 2 years of service, 50% at 3 years, 75% at 4 years, and 100% at 5 years.

Operating

The City budgets operating expenses to provide adequate appropriations to maintain current service levels. Staff strives to improve operational efficiencies through productivity improvements rather than through increased expenses. Operating expenses include professional and contractual services, utilities, repair and maintenance costs, advertising, printing, office supplies, operating supplies, travel, and training costs.

Capital

The annual update of the Capital Improvements Plan (CIP) is an integral part of the budgeting process, identifying major, non-recurring expenditures over \$10,000 such as public infrastructure, equipment, and vehicles. The process allows for a separate evaluation, review and selection of capital projects, as well as the identification of revenue sources to be used for said projects. This process enables City management and City Council to evaluate the long term capital needs of the community and subsequently enhance the objective decision-making of selecting and financing projects. When developing the CIP, staff estimates and quantifies any additional operating expenditures that may result from a project.

Additional capital expenses, which is any item having a unit cost of \$5,000 or more and a useful life of at least one year, are also included in the budget on an as-needed basis. These items, which may be replacement of minor equipment or technology, do not rise to the threshold of inclusion in the CIP.

Capital Improvements Plan (CIP) Policy

In accordance with the *City Charter*, each annual CIP includes a five-year projection of revenues and expenditures by fund. This format provides strategic perspective to each annual budget process and analyzes all anticipated capital expenditures by year to identify associated funding sources. The first year of the five-year spending plan will be used as the basis for developing the subsequent year's annual budget. The City Council formally authorizes expenditure of City resources on the Capital Improvement Plans through adoption of the budget by ordinance each year.

^{*} Firefighters 175 Pension Plan benefits are reflected in accordance with the current bargaining unit agreement effective 10/1/2022.

^{**} FRS benefits are subject to modification based on changes in the law or Florida Administrative Code.

ACCOUNTING POLICIES

Fund Structure

The City organizes its accounts on the basis of funds and account groups, each of which is considered a separate accounting entity. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The City of Seminole's annual budget includes only governmental type funds, which are used to account for the City's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they are measurable and available; measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers revenues available if they are collected within 60 days after year-end.

Expenditures are recorded when the related fund liability is incurred with the exception of unmatured interest on general long-term debt, which is recognized when due, and certain compensated absences, claims, and judgments which are recognized when the obligations are expected to be liquidated with expendable, available financial resources.

Basis of Accounting

"Basis of Accounting" refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The primary differences between the City of Seminole's basis of budgeting and the basis of accounting (using GAAP) are:

- 1.) Proceeds from the sale of capital assets are inflows of budgetary resources, not revenue for financial reporting purposes; and
- 2.) Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.

The modified accrual basis of accounting is followed by all Governmental Fund Types. Under the modified accrual basis, revenues are recognized in the accounting period when they become measurable and available. Revenues susceptible to accrual are utility charges for services and interest income. Expenditures other than unmatured interest on general long-term debt are recognized at the time liabilities are incurred, if measurable.

Pension Trust Funds are maintained on an accrual basis with revenues being recognized when earned and expenses recognized when incurred.

ACCOUNTING POLICIES

Measurement Focus

Governmental Type Funds

General and Special Revenue Funds are accounted for on a "spending" or "financial flow" measurement focus. Property taxes, franchise fees, utility taxes, sales and use taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual, and are recognized as revenues. All other revenue items are considered to be measurable and available only when cash is received. Expenses are booked when incurred. Accordingly, reported undesignated fund balances represent available and spendable resources.

Governmental Funds include the General Fund and Special Revenue Funds. The General Fund is the City's primary operating fund which accounts for all financial resources of the general government, except those required to be accounted for in another fund. Special Revenue Funds account for revenue sources that are restricted to expenditure for specific purposes.

Fiduciary Type Funds

Pension Trust Funds are accounted for on a cost of services or "capital maintenance" measurement focus. Operating statements for Pension Trust Funds use an income determination measurement focus and, therefore, report increases (revenues) and decreases (expenses) in total economic net worth.

GENERAL FUND*

SPECIAL REVENUE FUNDS

CIP Fund*
Grants Fund *
Multimodal Impact Fee Fund*
Penny Fund *
Special Events Fund
Tree Mitigation Fund

FIDUCIARY FUNDS

(These funds are not budgeted)

Fire Pension Fund City Manager Pension Fund Deferred Compensation Fund City Retirement Fund

^{*} Major Funds

FUND MATRIX

FY23 FUNDING SOURCE BY DEPARTMENT

DEPARTMENT	General Fund	CIP Fund	Grants Fund	Penny Fund	Special Events Fund	Tree Mitigation Fund
City Council	\$292,700	\$30,000	-		-	
City Manager	\$523,500	-	-	-	_	-
City Attorney	\$40,100	-	-	-	-	-
City Clerk	\$188,300	7	-	2	-1	14
Community Development	\$912,500	-	14	-	-	-
Finance	\$623,300	-	-	\$300	-	-
Fire Rescue	\$11,688,700	\$697,400	\$1,000	\$360,000	-	-
Human Resources	\$130,800	-	2.0	-	-	-
Law Enforcement	\$2,099,200	- 4	-	4	-	
Library	\$1,226,200	\$5,000	-	-	-	
Public Works	\$2,154,200	\$591,500	\$56,000	\$557,500		\$50,000
Recreation	\$1,646,000	\$70,000	-	\$2,352,000	\$96,700	
TOTAL EXPENDITURES	\$21,525,500	\$1,393,900	\$57,000	\$3,269,800	\$96,700	\$50,000

FUND BALANCE

Definitions

Fund balance is the difference between fund assets and fund liabilities in governmental funds. The City of Seminole has only governmental and fiduciary funds in its account structure. For clarification, the definitions below provide context for the City's Fund Balance Policy.

Nonspendable Funds	Includes items that are not expected to be converted to cash such as inventory and prepaid items.
Restricted Funds	Funds that can only be spent for specific purposes stipulated by external resource providers such as creditors through bond covenants, grantors, contributors, or laws.
Committed Funds	Funds committed by formal action of the City Council for specific projects, reserves, or future obligations.
Assigned Funds	Funds assigned to be used by the City Council for a specific purpose, for example previously appropriated funds that have not yet been spent or encumbrances.
Unassigned Funds	Residual fund balance including all spendable funds not contained in the other classifications, only available in General Fund because special revenue and fiduciary funds have restrictions on use of funds.

Fund Balance Policy

For the General Fund, a fund balance of three months of operating expenses or at least \$5,000,000, whichever is higher, has been established as a goal for use in case of economic downturns, unanticipated expenditures or unexpected events, such as natural disasters. The FY23 Budget ensures at least \$5,000,000 in unassigned General Fund balance is available at year-end.

\$6,449,630

YES

Performance Measures

FY23 Estimated Ending Unassigned Fund Balance:

2. Is Ending Fund Balance Greater Than 3 Months Operating Expenses?

1. Is Ending Fund Balance Greater Than \$5 Million?		YES
FY23 General Fund Personnel Expenses:	\$ 15,067,600	
FY23 General Fund Operating Exenses:	\$ 6,135,400	
FY23 Annual Operating Expenses	\$ 21,203,000	51
3 Months Operating Expenses:	\$ 5,300,750	

DEBT

Debt Policy

- Long term borrowing will not be used to finance current operations or routine maintenance.
- The City will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements.
- The City may borrow money, contract loans and issue bonds pursuant to the provisions of Florida Statutes, provided that:
 - Any one proposal to obligate the City for more than fifty (50) percent of the previous year's tax revenue shall be put to referendum (with the exception of revenue bonds for public health, safety or industrial development).
 - For purposes of this Section, tax revenue means taxes, license fees, permit revenues and intergovernmental revenues.
 - Total indebtedness shall not exceed ten (10) percent of the last certified assessed taxable value of the real property located in the City.

Performance Measures

The City of Seminole currently has no outstanding debt.		
Outstanding General Debt Service (10/1/22)	\$	
FY23 Certified Gross Taxable Value Citywide		1,986,927,866
City's outstanding debt ratio as a percentage of gross taxable value:		0%
Outstanding General Debt Service (10/1/22)	S	
FY23 General Fund Revenue	S	21,479,800
City's outstanding debt to general government revenue ratio is:		0%

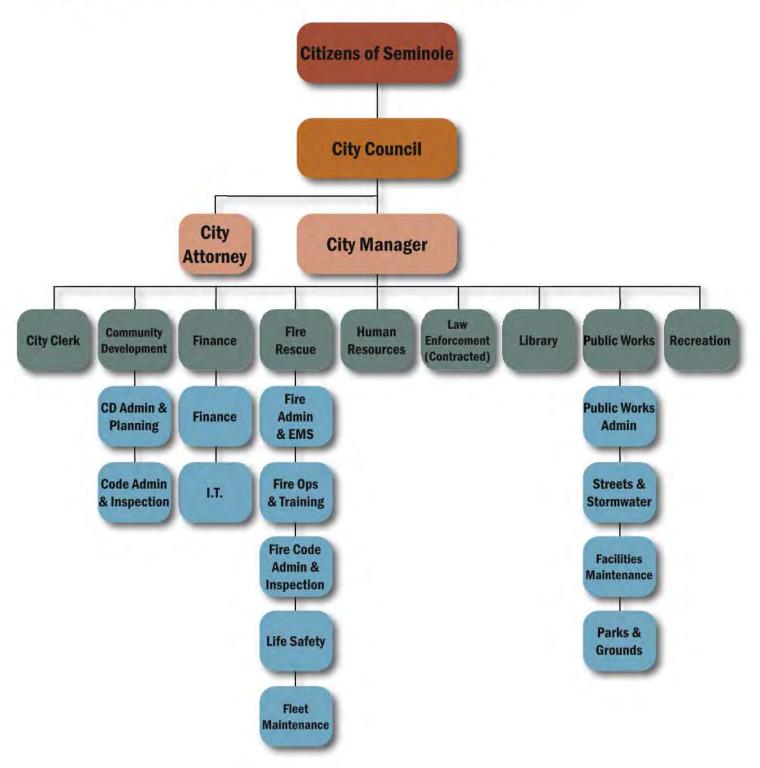


BUDGET SUMMARY

City of Seminole FY 2022-2023 Adopted Budget



FY 2022-2023 Adopted Budget



Personnel Summary



Full-Time Equivalents (FTE) by Department

	FY 2022	FY 2023	Position
Department	Budget	Budget	Change
City Council	3.5	3.5	0
City Manager	3	3	0
City Attorney	0	0	0
City Clerk	1	1	0
Community Development	7.0	7.0	0
Finance	4.125	4.125	0
Fire Rescue	88	89	1.0
Human Resources	0,5	0.5	0
Law Enforcement	0	0	0
Library	17.25	17.175	-0.075
Recreation	18.5	18.5	0
Public Works	14.5	15.1	0.6
TOTAL FTE BY DEPARTMENT	157.375	158.9	1.525

PERSONNEL CHANGES BY DEPARTMENT

Position	Department	Change
Eliminate Assistant Chief of Operations & Training	Fire Rescue	-1.0
Add Division Chief of Operations	Fire Rescue	1.0
Add District Chief of Training	Fire Rescue	1.0
Eliminate Library Assistant I	Library	-0.5
Reclassify Library Assistant I to Library Assistant II	Library	0.1
Redistribute hours to part-time staff	Library	0.325
Add Part-Time Maintenance I	Public Works	0.5
Increase Maintenance I- hours 5/week	Public Works	0.1
NET IMPACT OF PERSONNEL CHANGES		1.525



FT: Full-Time / PT: Part-Time

		POSITION LISTING			
	W 479		FY 2022	FY 2023	Position
	POSITION	DEPARTMENT	Budget	Budget	Change
PT	Mayor	City Council	0.5	0.5	0
PT	Vice-Mayor	City Council	0.5	0.5	0
PT	Councilor	City Council	2.5	2.5	0
	CITY COUNCIL DEPARTMENT SUBTOTAL		3.5	3.5	0
FT	City Manager	City Manager	1	1	0
FT	City Manager Secretary	City Manager	1	1	0
FT	Public Policy Mgmt. Associate	City Manager	1	1	0
	CITY MANAGER DEPARTMENT SUBTOTAL		3	3	0
FT	City Clerk	City Clerk	1	1	0
	CITY CLERK DEPARTMENT SUBTOTAL		1	1	0
FT	Community Development Director	Community Development	1	1	0
FT	Building & Code Adm. Official	Community Development	1	1	0
FT	Building Inspector	Community Development	1	1	0
FT	Permit/Licensing Tech.	Community Development	1	1	0
PT	Permit/Licensing Technician	Community Development	1	1	0
PT	Planner	Community Development	0.5	0.5	0
PT	Code Enforcement Officer	Community Development	1	1	0
PT	Information Cler	Community Development	0.5	0.5	0
	COMMUNITY DEVELOPMENT DEPARTMENT	NT SUBTOTAL	7	7	0
FT	Finance Director	Finance	1	1	0
FT	Senior Accountant	Finance	1	1	0
T	Accounts Payable Technician	Finance	0.5	0.5	0
FT	IT/IS Manager	Finance	0.5	0.5	0
FT	Information Technology Specialist	Finance	0.5	0.5	0
PT	Information Clerk	Finance	0.625	0.625	0
	FINANCE DEPARTMENT SUBTOTAL		4.125	4.125	
T	Account Specialist III	Fire Rescue	1	1	0
FT	Human Resource Director	Fire Rescue	0.75	0.75	0
T	Human Resources Analyst	Fire Rescue	0.75	0.75	0
T	IT/IS Manager	Fire Rescue	0.5	0.5	0
FT.	Information Technology Specialist	Fire Rescue	0.5	0.5	0
T	Public Works Foreman	Fire Rescue	0.5	0.5	0
FT	Building Maintenance II	Fire Rescue	0.5	0.5	0
T	Fire Chief	Fire Rescue	1	1	0
FT	Assistant. Fire Chief of EMS	Fire Rescue	1	1	0
FT	Assistant. Fire Chief- Ops. & Training	Fire Rescue	1	0	-1



Personnel Summary

FT: Full-Time / PT: Part-Time

		POSITION LISTING			
			FY 2022	FY 2023	Positio
	POSITION	DEPARTMENT	Budget	Budget	Change
FT	Division Chief of Operations	Fire Rescue	0	1	1
FT	District Chief	Fire Rescue	3	3	0
FT	District Chief of EMS	Fire Rescue	1	1	0
FT	District Chief of Training	Fire Rescue	0	1	1
FT	Lieutenant	Fire Rescue	18	18	0
T	Firefighter/Paramedic	Fire Rescue	24	24	0
T	Firefighter/EMT	Fire Rescue	27	27	0
T	Fire Marshal	Fire Rescue	1	1	0
T	Communications Specialist	Fire Rescue	1	1	0
T	Maintenance Supervisor	Fire Rescue	1	1	0
T	Mechanic	Fire Rescue	1	1	0
Т	Training Technician	Fire Rescue	0.5	0.5	0
Т	Fleet Counter Clerk	Fire Rescue	0.5	0.5	0
Т	EMS Technician	Fire Rescue	0.5	0.5	0
Т	Fire Inspectors	Fire Rescue	1	1	0
T	Administrative Assistant II	Fire Rescue	1	1	0
	FIRE RESCUE DEPARTMENT SUBTOTA	L	88	89	11
Т	Human Resources Director	Human Resources	0.25	0.25	0
T	Human Resources Analyst	Human Resources	0.25	0.25	0
	HUMAN RESOURCES DEPARTMENT SU	BTOTAL	0.5	0.5	0
T	Library Director	Library	1	1	0
Т	Circulation Supervisor	Library	1	1	0
T	Librarian III	Library	2	2	0
T	Librarian II	Library	2	2	0
T	Librarian I	Library	2	2	0
T	Library Assistant III	Library	2	2	0
T	Librarian I	Library	0.5	0.5	0
Т	Library Assistant II	Library	0.625	1.25	0.625
Т	Library Assistant I	Library	5.125	4.375	-0.75
Т	Library Aide	Library	1	1.05	0.05
	LIBRARY DEPARTMENT SUBTOTAL		17.25	17.175	-0.07



Personnel Summary

FT: Full-Time / PT: Part-Time

	PC	DSITION LISTING			
			FY 2022	FY 2023	Position
	POSITION	DEPARTMENT	Budget	Budget	Change
FT	Recreation Director	Recreation	1	1	0
FT	Program Coordinator	Recreation	-4	4	0
FT	Administrative Assistant II	Recreation	1	1	0
T	Recreation Leader II	Recreation	2	2	0
T	Custodian	Recreation	2	2	0
Т	Recreation Leader I	Recreation	6	6	0
Т	Lifeguard/WSI/Pool Staff	Recreation	2.5	2.5	0
	RECREATION DEPARTMENT SUBTOTAL	3.5.7	18.5	18.5	0
Γ	Public Works Director	Public Works	1	1	0
T	Administrative Clerk	Public Wor s	1	1	0
T	Facilities Maintenance Supervisor	Public Works	0.5	0.5	0
T	Parks & Ground Supervisor	Public Works	1	1	0
T	Streets & Stormwater Supervisor	Public Works	1	1	0
T	Building Maintenance II	Public Works	0.5	0.5	0
T	Parks Technician	Public Works	1	1	0
T	Street/Stormwater Technician	Public Works	1	1	0
T	Maintenance I	Public Works	2	2	0
T	Maintenance II	Public Works	.5	5	0
T	Maintenance I	Public Works	0.5	1.1	0.6
	PUBLIC WORKS SUBTOTAL		14.5	15.1	0.6
	TOTAL FTE		157.375	158.9	1.525



FY 2022-2023 BUDGET SUMMARY: ALL FUNDS ESTIMATED BEGINNING AND ENDING FUND BALANCES

Millage Rate 3.4792	GENERAL FUND	CIP FUND	GRANTS FUND	MULTIMODAL IMPACT FEE FUND	PENNY FUND	SPECIAL EVENTS FUND	TREE MITIGATION FUND	TOTAL BUDGET
Beginning Reserves	\$7,749,630	\$4,927,665	\$52,193	\$151,077	\$9,679,865	\$86,190	\$207,205	\$22,855,205
ESTIMATED REVENUES:								
Ad Valorem Taxes	4,691,600	2				~	1	4,691,600
Other Taxes	3,478,500		-	13	2,150,000	1		5,628,500
Licenses and Permits	280,000		-	2	*	0.0	140	280,000
Intergovernmental	2,266,500		132,000	94,700			4.0	2,493,200
Charges for Services	10,663,600	11 11 2			-	109,200	2	10,772,800
Fines and Forfeitures	15,000	2		i i	16	1	5	15,000
Miscellaneous	130,300	411,900		~	2,000	11,200	4	555,400
Other Financing Sources	4-	1	1,0	9	-	×	4	4,2
TOTAL REVENUES	\$21,525,500	\$411,900	\$132,000	\$94,700	\$2,152,000	\$120,400	S-	\$24,436,500
TOTAL RESOURCES	\$29,275,130	\$5,339,565	\$184,193	\$245,777	\$11,851,865	\$222,559	\$188,871	\$47,307,960
EXPENDITURES:								
BY CATEGORY								
Personnel	15,100,600					4,000		15,104,600
Operating	6,148,100	106,000	7,000	10.5	300	92,700	50,000	6,404,100
Capital	138,500	1,267,900	50,000		3,269,500	5.46(.43		4,725,900
Other	138,300			-	*		41	138,300
TOTAL EXPENSES	\$21,525,500	\$1,373,900	\$57,000	\$-	\$3,269,800	\$96,700	\$50,000	\$26,372,900
BY DEPARTMENT								
City Council	292,700	30,000	_			~		322,700
City Manager	523,500	2,0,000					51	523,500
City Attorney	40,100							40,100
City Clerk	188,300				140			188,300
Community Development	912,500	1 1	_			Ů.	121	912,500
Finance	623,300		19	4	300		4.0	623,600
Fire Rescue	11,688,700	697,400	1,000		360,000		91	12,747,100
Human Resources	130,800	4	12	1.0	2	12	2	130,800
Law Enforcement	2,099,200	4	-	(9)	9	- 3	-	2,099,200
Library	1,226,200	5,000			~	~	4	1,231,200
Public Works	2,154,200	571,500	56,000		557.500	14	50,000	3,389,200
Recreation	1,646,000	70,000			2,352,000	96,700	+	4,164,700
TOTAL EXPENSES	\$21,525,500	\$1,373,900	\$57,000	\$-	\$3,269,800	\$96,700	\$50,000	\$26,372,900



FY 2022 - 2023 Budget Summary: All Funds REVENUES (Net of Interfund Transfers)

TOTAL REVENUES	\$25,071,376	\$22,751,600	\$24,436,500	7%	\$1,684,900
Miscellaneous	1,409,372	348,100	555,400	60%	207,300
Fines	36,260	14,000	15,000	7%	1,000
Charges for Service	9,239,971	9,660,900	10,772,800	12%	1,111,900
Intergovernmental	3,863,037	2,517,600	2,493,200	-1%	(24,400)
Licenses & Permits	481,542	350,000	280,000	-20%	(70,000)
Other Taxes	5,934,213	5,598,500	5,628,500	1%	30,000
Ad Valorem Taxes	4,106,981	4,262,500	4,691,600	10%	429,100
	ACTUAL	BUDGET	BUDGET	% Chg	\$ Chg
BY CATEGORY	FY 2021	FY 2022	FY 2023	Budget	Budget
TOTAL REVENUES	\$25,071,376	\$22,751,600	\$24,436,500	7%	\$1,684,900
Tree Mitigation		25,000	- 2	-100%	(25,000)
Special Events	69,801	90,600	120,400	33%	29,800
Penny	2,451,211	2,085,000	2,152,000	3%	67,000
Multimodal Impact Fee	803	7,200	94,700	1,215%	87,500
Library	1,001,012	(~)	-	0%	-
Grants	741,798	294,000	132,000	-55%	(162,000)
CIP	299,199		411,900	N/A	411,900
General	20,507,552	20,249,800	21,525,500	6%	1,275,700
	ACTUAL	BUDGET	BUDGET	% Chg	\$ Chg
BY FUND	FY 2021	FY 2022	FY 2023	Budget	Budget



FY 2022 - 2023 Budget Summary: All Funds EXPENDITURES (Net of Interfund Transfers)

BY FUND	FY 2021	FY 2022	FY 2023	Budget	Budget
	ACTUAL	BUDGET	BUDGET	% Chg	\$ Chg
General	18,564,912	20,249,800	21,525,500	6%	1,275,700
CIP	754,932	1,334,100	1,373,900	3%	39,800
Grants	600,665	294,000	57,000	-81%	(237,000)
Multimodal Impact Fee	657,403		3	N/A	-
Penny	1,204,994	1,324,400	3,269,800	147%	1,945,400
Special Events	37,276	83,200	96,700	16%	13,500
Tree Mitigation	30,310	50,000	50,000	0%	-
TOTAL EXPENDITURES	\$21,850,492	\$23,335,500	\$26,372,900	13%	\$3,037,400
BY CATEGORY	FY 2021	FY 2022	FY 2023	Budget	Budget
	ACTUAL	BUDGET	BUDGET	% Chg	\$ Chg
Personnel	12,974,203	14,168,500	15,104,600	7%	936,100
Operating	5,397,067	6,276,000	6,404,100	2%	128,100
Capital	3,411,502	2,752,700	4,725,900	72%	1,973,200
OTHER	67,720	138,300	138,300	0%	
TOTAL EXPENDITURES	\$21,850,492	\$23,335,500	\$26,372,900	13%	\$3,037,400
BY DEPARTMENT	FY 2021	FY 2022	FY 2023	Budget	Budget
	ACTUAL	BUDGET	BUDGET	% Chg	\$ Chg
City Council	205,670	284,500	322,700	13%	38,200
City Manager	323,750	503,200	523,500	4%	20,300
City Attorney	57,025	57,100	40,100	-30%	(17,000)
City Clerk	128,298	158,600	188,300	19%	29,700
Community Development	766,534	913,400	912,500	0%	(900)
Finance	810,878	557,100	623,600	12%	66,500
Fire Rescue	10,696,901	11,730,500	12,747,100	9%	1,016,600
Human Resources	27,158	382,300	130,800	N/A	(251,500)
Law Enforcement	1,894,374	2,009,400	2,099,200	4%	89,800
Library	1,047,074	1,183,900	1,231,200	4%	47,300
Public Works	4,584,545	3,746,600	3,389,200	-10%	(357,400)
Recreation	1,308,285	1,808,900	4,164,700	130%	2,355,800
TOTAL EXPENDITURES	\$21,850,492	\$23,335,500	\$26,372,900	13%	\$3,037,400



Budget Reconciliation

BUDGET RECONCILIATION: FY23 PROPOSED TO FY23 FINAL ADOPTED

	GENERAL FUND	CIP FUND	GRANTS FUND	MULTIMODAL IMPACT FEE FUND	PENNY FUND	SPECIAL EVENTS FUND	TREE MITIGATION FUND	TOTAL BUDGET
REVENUES: FY23 PROPOSED	\$21,479,800	\$411,900	\$132,000	\$94,700	\$2,152,000	\$120,400	\$-	\$24,390,800
REVENUE ADJUSTMENTS:								
Increase Ad Valorem Taxes based on Certified Tax Roll	45,700	÷	-		3	-	*	\$45,700
REVENUES: FY23 FINAL	\$21,525,500	\$411,900	\$132,000	\$94,700	\$2,152,000	\$120,400	\$-	\$ 24,436,500
EXPENDITURES: FY23 PROPOSED	\$21,479,800	\$1,393,900	\$57,000	\$-	\$2,117,800	\$96,700	\$50,000	\$25,195,200
EXPENDITURE ADJUSTMENTS:								
Increase City Council professional svcs for Strategic Planning	17,800		_	-	<	-	0	\$17,800
Increase City Council health insurance	8,500	÷	lie lie	0.0	14	- 3	0.4	\$8,500
Increase Community Development health insurance	15,400	9	15		,			\$15,400
Decrease cost of audit in Finance based on RFP Award	(7,500)		9		~			(\$7,500)
Increase Finance communications for internet	1,700	*	-	-	-	-	7	\$1,700
Decrease costs in Law Enforcement for communications	(800)		-		-			(\$800)
Decrease Human Resources health insurance (duplicate)	(20,900)	7	-		9	1.7		(\$20,900)
Decrease Human Resources retirement budget	(45,200)							(\$45,200)
Increase costs in Public Works for Repetto pest control	700	*	-	- 3	=		1	\$700
Increase Public Works communications for EOC internet	800				-	1		\$800
Increase personnel budget in all departments to reflect increasing the minimum of each pay grade by 3% and providing for a 3% merit								
Wages	57,900	~	-	- 5		-	2	\$57,900
FICA	5,400		=	-	- 1	1	3	\$5,400
Retirement	11,900	×	-	-	5		8	\$11,900
Increase design cost for Recreation Center based on revised project cost			-	-	1,152,000	-	à	\$1,152,000
Decrease Public Works capital for deferred Repetto HVAC		(\$20,000)	12	-3	4	- 3	.5.	(\$20,000)
EXPENDITURES: FY23 FINAL	\$25,525,500	\$1,373,900	\$57,000	S-	\$3,269,800	\$96,700	\$50,000	\$26,372,900



LONG RANGE FUND PROJECTION

FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
ACTUAL	ESTIMATED	ADOPTED	PROJECTION	PROJECTION	PROJECTION	PROJECTION
\$7,796,155	\$7,651,259	\$7,749,630	\$7,749,630	\$7,916,730	\$7,965,730	\$7,889,830
4,106,981	4,264,500	4,691,600	4,866,600	5,097,800	5,339,900	5,593,500
3,629,664	3,527,000	3,478,500	3,643,700	3,716,600	3,790,900	3,866,700
481,542	359,100	280,000	293,300	293,300	293,300	293,300
2,757,543	2,700,000	2,266,500	2,374,200	2,386,100	2,398,000	2,410,000
9,135,580	9,498,719	10,663,600	11,170,100	11,616,900	12,081,600	12,564,900
36,260	35,000	15,000	15,700	15,700	15,700	15,700
324,695	131,900	130,300	136,500	136,500	136,500	136,500
	17,511		-			
\$20,472,264	\$21,191,231	\$21,525,500	\$22,500,100	\$23,262,900	\$24,055,900	\$24,880,600
12 972 211	13 649 500	15 100 600	15 730 600	16 422 700	17 145 300	17,899,700
						6,905,500
1 7 7 7 7					100,000	138,500
						143,600
2,087,536	1,637,616	CONT.	100			177
\$20,617,409	\$21.092.860	\$21,525,500	\$22,333,000	\$23.213.900	\$24.131.800	\$25,087,300
### TO	\$21,072,000	-				209,900
\$7,651,259	7,749,630	7,749,630	7,916,730	7,965,730	7,889,830	7,683,130
(1,400,000)	(1,300,000)	(1,300,000)	(1,300,000)	(1,300,000)	(1,300,000)	(1,300,000)
\$6,251,259	\$6,449,630	\$6,449,630	\$6,616,730	\$6,665,730	\$6,589,830	\$6,383,130
	\$7,796,155 4,106,981 3,629,664 481,542 2,757,543 9,135,580 36,260 324,695 \$20,472,264 12,972,211 5,134,944 386,218 36,500 2,087,536 \$20,617,409 \$7,651,259 (1,400,000)	\$7,796,155 \$7,651,259 4,106,981 4,264,500 3,629,664 3,527,000 481,542 359,100 2,757,543 2,700,000 9,135,580 9,498,719 36,260 35,000 324,695 131,900 - 17,511 \$20,472,264 \$21,191,231 12,972,211 13,649,500 5,134,944 5,642,490 386,218 125,254 36,500 38,000 2,087,536 1,637,616 \$20,617,409 \$21,092,860 (1,400,000) (1,300,000)	\$7,796,155 \$7,651,259 \$7,749,630 4,106,981 4,264,500 4,691,600 3,629,664 3,527,000 3,478,500 481,542 359,100 280,000 2,757,543 2,700,000 2,266,500 9,135,580 9,498,719 10,663,600 36,260 35,000 15,000 324,695 131,900 130,300 - 17,511 - \$20,472,264 \$21,191,231 \$21,525,500 12,972,211 13,649,500 15,100,600 5,134,944 5,642,490 6,148,100 386,218 125,254 138,500 36,500 38,000 138,300 2,087,536 1,637,616 - \$20,617,409 \$21,092,860 \$21,525,500 \$7,651,259 7,749,630 7,749,630 (1,400,000) (1,300,000) (1,300,000)	ACTUAL ESTIMATED ADOPTED PROJECTION \$7,796,155 \$7,651,259 \$7,749,630 \$7,749,630 4,106,981 4,264,500 4,691,600 4,866,600 3,629,664 3,527,000 3,478,500 3,643,700 481,542 359,100 280,000 293,300 2,757,543 2,700,000 2,266,500 2,374,200 9,135,580 9,498,719 10,663,600 11,170,100 36,260 35,000 15,000 15,700 324,695 131,900 130,300 136,500 - 17,511 - - \$20,472,264 \$21,191,231 \$21,525,500 \$22,500,100 12,972,211 13,649,500 15,100,600 15,730,600 5,134,944 5,642,490 6,148,100 6,319,500 36,500 38,000 138,300 144,400 2,087,536 1,637,616 - - \$20,617,409 \$21,092,860 \$21,525,500 \$22,333,000 \$7,651,259 7,749,630	ACTUAL ESTIMATED ADOPTED PROJECTION PROJECTION \$7,796,155 \$7,651,259 \$7,749,630 \$7,749,630 \$7,916,730 4,106,981 4,264,500 4,691,600 4,866,600 5,097,800 3,629,664 3,527,000 3,478,500 3,643,700 3,716,600 481,542 359,100 280,000 293,300 293,300 2,757,543 2,700,000 2,266,500 2,374,200 2,386,100 9,135,580 9,498,719 10,663,600 11,170,100 11,616,900 36,260 35,000 15,000 15,700 15,700 324,695 131,900 130,300 136,500 136,500 - 17,511 - - - \$20,472,264 \$21,191,231 \$21,525,500 \$22,500,100 \$23,262,900 12,972,211 13,649,500 15,100,600 15,730,600 16,422,700 5,134,944 5,642,490 6,148,100 6,319,500 138,500 36,500 38,000 138,500	ACTUAL ESTIMATED ADOPTED PROJECTION PROJECTION PROJECTION \$7,796,155 \$7,651,259 \$7,749,630 \$7,749,630 \$7,916,730 \$7,965,730 4,106,981 4,264,500 4,691,600 4,866,600 5,097,800 5,339,900 3,629,664 3,527,000 3,478,500 3,643,700 3,716,600 3,790,900 481,542 359,100 280,000 293,300 293,300 293,300 2,757,543 2,700,000 2,266,500 2,374,200 2,386,100 2,398,000 9,135,580 9,498,719 10,663,600 11,170,100 11,616,900 12,081,600 36,260 35,000 15,000 15,700 15,700 15,700 15,700 324,695 131,900 130,300 136,500 136,500 136,500 136,500 12,972,211 13,649,500 15,100,600 15,730,600 16,422,700 17,145,300 5,134,944 5,642,490 6,148,100 6,319,500 6,509,100 6,704,400 36,500

Fund Description

The General Fund is the City of Seminole's primary fund and is associated with revenues and expenditures that support general governmental activities including City management, public safety, transportation, stormwater management, building and code administration, parks, recreation, and library services.

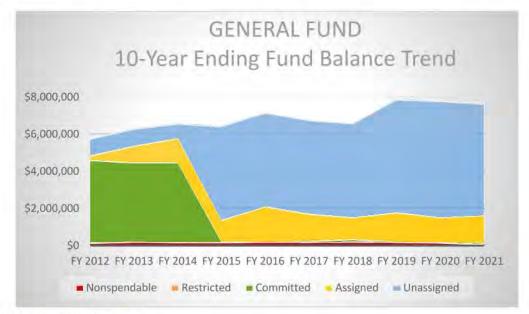






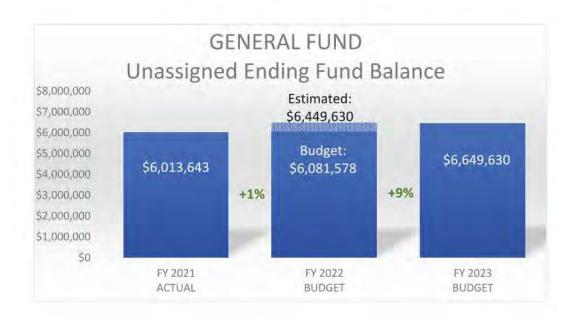
Fund Balance Trend

Over the last decade, the City has increased the ending unassigned fund balance in the General Fund from \$100,000 to \$6,013,643. The significant gain in unassigned fund balance occurred during FY15 when the City Council removed the specified use of Emergency Preparedness for \$5,000,000 of committed fund balance. This action was designed to provide greater flexibility of the use of fund balance should a pressing need arise.



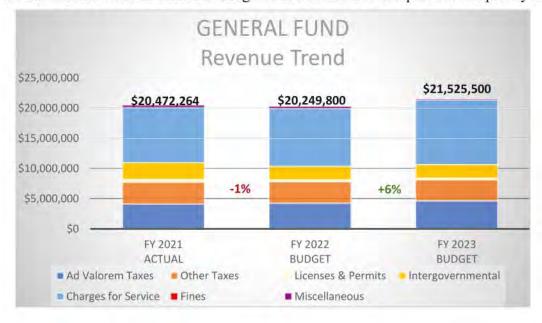
Available Fund Balance

The General Fund ending unassigned fund balance is anticipated to increase 9% over the prior year's budget level. In accordance with the City's General Fund Reserve policy, the estimated beginning and ending fund balance for FY23 will exceed \$5,000,000 (or three months of operating reserves, the higher of the two). For FY23, three months of operating reserves is approximately \$5.3 Million.



Revenues

Overall revenues in the General Fund are budgeted to increase 6% compared to the prior year's Budget.



Ad Valorem Taxes

22% of General Fund revenues

Ad valorem property taxes account for 22% of General Fund revenues in FY23 and are increasing 10% over the prior year's budget. These taxes are assessed by applying the City millage rate of 2.4793 mills to every \$1,000 of taxable property. FY23 marks the sixteenth (16th) consecutive year at this millage rate. Property tax revenues are budgeted at 95% to allow for discounts for early payment and in accordance with *Florida Statutes*.

Over the past year, the gross taxable value of the City grew \$184 Million, or 10.51%. The millage rate of 2.4793 mills is 9.83% higher than the "rolled-back rate," or the tax rate that would generate the same amount of ad valorem revenue as the prior year.



Other Taxes

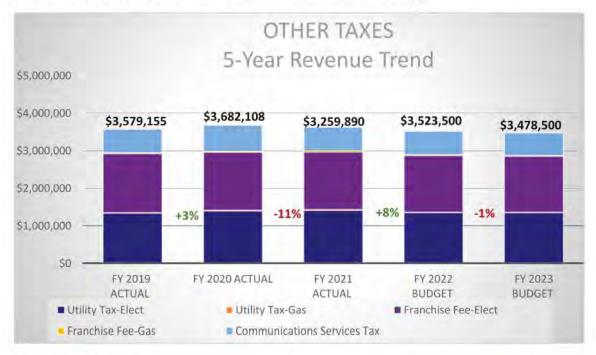
16% of General Fund revenues

The "Other Taxes" category of revenue includes franchise fees for gas and electricity, local option fuel tax, utility taxes on gas and electricity, and communications services tax. These various taxes account for 16% of General Fund revenues in FY23 and are anticipated to decrease by 1% based on trends in use and consumption. In FY20 and FY21, the coronavirus pandemic resulted in higher revenues in this category as more people have stayed home, instead of traveling to school and work. In FY23, the City expects revenues to return to more historical levels.

Franchise fees are paid by the utility companies to the City in exchange for the government not creating its own utility to compete in the marketplace. Suppliers of electricity (Duke Energy) and natural gas (TECO Peoples Gas and Clearwater Gas System) within City limits are charged 6% of gross receipts.

Utility taxes, or municipal public service taxes (MPST), are locally imposed taxes on the purchase of utility services pursuant to *Chapter 166*, *Florida Statutes*. The levy may not exceed 10% of a customer's gross receipt. The City of Seminole imposes this tax on for electricity, natural gas, and propane at a rate of 6% for residential customers and 9% for commercial customers.

Local communications services tax (CST) are locally imposed taxes on all telecommunications services including landline phone, cellular phone, cable, and satellite television. The City's rate is 5.22%. Over the past decade, this revenue source has declines as technology has enabled users to consolidate their communications services to networked devices or mobile technology.



Licenses & Permits 1% of General Fund revenues

While revenue from this category comprises only 1% of General Fund revenues, these sources are indicative of development and redevelopment activity within the City. The City is responsible for ensuring structures built, altered, or added to are safe and in compliance with Florida Building Codes. Fees for permits, inspections, and plan reviews help offset the costs of providing these services.



Building permit and plan review revenues are expected to continue to decrease as a result of 2019 legislation. Florida Statute 553.791(2)(b) mandated governments provide a discount on plan review and permit inspection fees based on the level of service provided by the government if a private provider is used for plan review and inspection services. The City of Seminole estimates these fees will continue to be much lower than in previous years due to the discounted rates and a decrease in redevelopment activity overall.

Local business tax is charged to all businesses, professions, and occupations operating within the City as specified in the *Municipal Code of Ordinances, Chapter 42*. Local business tax revenue is expected to decrease in FY23 as the impact of the coronavirus pandemic on small businesses is realized.

Intergovernmental 11% of General Fund revenues

Intergovernmental revenues from the State and County include the local half-cent sales tax, state revenue sharing for the one-cent sales tax, fuel taxes, and Pinellas Public Library Cooperative funding. These revenues comprise 11% of General Fund revenues and are expected to increase 2% over FY22 budgeted levels. This revenue category has fluctuated over the past five years due to one-time federal and state funds received in FY19 (\$525,000 for Hurricane Irma expense reimbursements), FY20 (\$22,000 for Florida Dept. of Law enforcement COVID-19 Supplemental Funding grant and CARES for Cities grant), and FY21 (\$123,800 for Florida Dept. of Law enforcement COVID-19 Supplemental Funding grant and CARES for Cities grant).

The single largest revenue source within this category is the City's share of the Pinellas County half-cent sales tax. In FY23, the City budgeted for a 6% increase (\$72,900) in this revenue source. While this revenue source experienced a slight decrease in FY20 due to travel restrictions and business shutdowns, it quickly rebounded and is projected to continue its upward trajectory. The Pinellas County Library Cooperative notified the City they will provide funding of \$265,000 in FY23 to support the Seminole Community Library, a 6% increase (\$15,000) over the prior year.

Increases in the half-cent sales tax revenue will offset decreases in the City's share of the local option gas tax and state revenue-sharing fuel tax. These revenues combined are budgeted 15% lower than FY22 levels, a decrease of \$55,000 due to lower fuel consumption as fuel prices have been at record highs this year.



Note: Fiscal Years 2019, 2020, and 2021 include one-time federal and state reimbursements.

Charges for Service

50% of General Fund revenues

The largest source of General Fund revenue is Charges for Service, comprising 50% of FY23 General Fund revenues. The primary sources of this revenue category are generated through providing Emergency Medical Services (EMS) and Fire Rescue Services to unincorporated Pinellas County and other neighboring municipalities. Overall, this revenue category is budgeted to increase 11% (\$1.093 Million) over the prior year's level.

Annual revenue for providing EMS services is in accordance with an interlocal First Responder Agreement with Pinellas County which caps annual increases at 3%. For FY23, the County and City approved a contract addendum for a 9.5% increase in the City's EMS budget. The major factor driving the cost increase is the Collective Bargaining Agreement between the City and represented Fire employees which went into effect on October 1, 2022. Under the Collective Bargaining Agreement approved by the City Council, represented Fire employees received an annual increase of \$1.91/hour on October 1 and are eligible for a merit increase of 3% on their anniversary date. Represented Fire employees also saw their pension contribution rate decrease from 12.5% to 12%.



Fire Protection Service revenue is received from three other municipalities that contract with the City of Seminole; Redington Shores, North Redington Beach, and Redington Beach, as well as the Bay Pines Veterans Administration Complex. In addition, a large portion of Seminole's fire service area lies in unincorporated Pinellas County. The County levies a millage rate on the unincorporated area, Seminole Fire District, and uses those funds to pay the City of Seminole to provide services to those areas. In FY23, unincorporated Pinellas County represents approximately 70% of the fire district and will pay for this prorata share of annual costs. The City retains the remaining 30% of expenses. County funding for Fire Service increased by approximately 14% for FY23, due to the negotiated Collective Bargaining Agreement.

The City's Recreation Department charges user fees for recreation membership cards, classes with staff or contracted instructors, aquatic center use, summer/school break camps, and athletic programs. In FY23, these fees are expected to increase by 12% over FY22 budget levels. This reflects the City Council's policy decisions in FY22 to recover a greater percentage of direct costs of services through a revised Fee Schedule for Recreation User Fees.

Fines & Miscellaneous 1% of General Fund revenues

This category of revenue includes fines, lien payoffs, rental income, interest and investment earnings, sale of fixed assets, insurance proceeds, and donations. Overall, this category is budgeted to increase 7% over FY22 budgeted levels due to a \$1,000 increase in library fines.

Revenues: Fund Projection Assumptions

Ad valorem taxes: Real estate value growth has increased taxable value and associated tax revenue by an average of 9% per year for the past five years, despite keeping the millage rate flat. With rising interest rates and inflation projected to continue, slower growth is projected in future years. See page 25-26 for additional data. Assumption: +4.75% in FY24-27, compared to 9% average growth for FY19-23.

Other taxes: Despite the national economic slowdown, from 2022-2025 the State of Florida's economy is estimated to expand and the Tampa-St. Petersburg- Clearwater Metropolitan Statistical Area, which includes the City of Seminole, is expected to show stronger growth than the State as a whole. As a result, the City expects the consumption of utilities from residents and businesses to stay strong. See pages 26-27 for additional data. Assumption: +2% FY24-27.

Intergovernmental: The largest revenue sources within this category, the State one-half cent sales tax and state sales tax revenue sharing, make up more than 50% of this revenue category. It is anticipated that continued State and local sales tax from tourism and population growth will continue to increase these revenue sources in the coming years. Assumption: +0.5% FY24-27.

Charges for Service: The FY23-25 Collective Bargaining Agreement with represented fire personnel has enabled the City to identify personnel costs and associated revenue. Recreation Charges for Service are anticipated to increase based on FY22 policy decisions from the City Council to increase cost recovery for recreational programming. Assumption: +4% FY24-27



REVENUE TREND

REVENUE SOURCE Ad Valorem Tax	FY 2019 Actual 3,488,210	FY 2020 Actual 3,767,857	FY 2021 Actual 4,101,546	FY 2022 Budget 4,261,500	FY 2023 Budget 4,690,600	Budget % Chg
Ad Valorem Tax - Delinquent	6,210	4,083	5,434	1,000	1,000	
AD VALOREM TAXES	\$3,494,421	\$3,771,940	\$4,106,981	\$4,262,500	\$4,691,600	9%
Utility Tax-Elect	1,335,336	1,396,266	1,410,744	1,350,000	1,350,000	
Utility Tax-Gas	23,844	27,794	30,936	23,500	23,500	
Franchise Fee-Elect	1,565,418	1,535,112	1,528,739	1,500,000	1,480,000	
Franchise Fee-Gas	29,076	29,512	33,978	25,000	25,000	
Communications Services Tax	625,481	693,423	625,268	625,000	600,000	
OTHER TAXES	\$3,579,155	\$3,682,108	\$3,629,664	\$3,523,500	\$3,478,500	-1%
Local Business Tax	172,158	171,136	168,848	150,000	130,000	
Building Permits	427,810	339,437	305,893	200,000	150,000	
Plan Review	5,600		6,800	10		
LICENSES & PERMITS	\$605,568	\$510,573	\$481,542	\$350,000	\$280,000	-20%
Local Option Gas Tax	227,493	228,349	232,332	225,000	200,000	
FEMA- Federal reimbursement	494,090	14,179	8			
FEMA- State reimbursement	30,407	7,748	12.0	3	4	
CARES for Cities Grant		-	88,844	2	-	
FDLE COVID Grant	1.2	2	34,975			
State Revenue Sharing - Sales Tax	463,170	428,225	523,420	420,000	420,000	
County Revenue Sharing - Fuel Tax	142,436	126,614	152,269	130,000	100,000	
Mobile Home Licenses	6,228	5,639	6,026	6,000	6,000	
Alcoholic Bev Licenses	16,873	11,198	12,788	8,000	10,000	
State One Half Cent Sales Tax	1,224,721	1,175,516	1,412,256	1,157,100	1,230,000	
Edu. Reimbursement Fire	20,275	21,304	20,604	20,000	20,000	
Fuel Tax Refund	1,532	1,547	1,428	1,500	1,500	
Recycling Grant	11,618	13,593	13,885	13,000	14,000	
Library Co-op	225,170	246,473	258,716	250,000	265,000	
INTERGOVERNMENTAL	\$2,864,012	\$2,280,385	\$2,757,543	\$2,230,600	\$2,266,500	2%



REVENUE TREND

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Budget
REVENUE SOURCE	Actual	Actual	Actual	Budget	Budget	% Chg
Certs, Copies, Record Search	18,123	19,073	22,643	18,000	18,000	
Permit Surcharge Fee	1,288	1,109	1,102	900	900	
Trans. Impact Admn. Fee	6,391	1,787	28	-		
General Governmental Chg	453,571	476,937	517,301	517,300	523,600	
Election Filing Fees	922	415	910	400	400	
Board of Adjustment	4,000	250	1,500	1,000	1,000	
Lawn & Tree Service	10,880	10,880	8,100	7,900	7,900	
State Traffic Signal Maint	25,713	26,484	51,049	25,000	52,800	
Library SPC Staff Funding	60,297	55,910	45,778	52,600	40,000	
General Charges for Service Subtotal	581,184	592,845	648,411	623,100	644,600	3%
Fire Education Reimb.	2,953	3,206	3,206	3,000	3,000	
Fire Protection- County	4,552,225	4,875,693	4,951,279	5,240,400	5,986,900	
Fire Contract - Bay Pines	107,369	107,956	111,754	115,900	121,700	
CME & MB Review Reimb.	28,829	49,723	1	15,000		
Fire Contract - Beach Contracts	251,629	252,634	262,235	271,200	284,800	
Emergency Med. Service Fees	2,352,901	2,551,549	2,628,129	2,848,700	3,119,900	
HazMat Training Reimb.	14,295	11,589	30,637	25,000	25,000	
HazMat Physical Reimb.	7,600	7,600	7,600	7,600	7,600	
Fire Water Rescue Funding	5,000	5,000	5,000	5,000	5,000	
Fire/EMS Fees Subtotal	7,322,800	7,864,950	8,087,911	8,531,800	9,553,900	12%
Recreation- Memberships	90,422	54,751	85,437	65,000	100,000	
Rec. Classes- Contracted	58,163	30,029	36,816	85,000	60,000	
Camp Fees- Summer	201,662	142,039	167,147	187,000	200,000	
Camps Fees-Spring/Winter Break	9,923	14,008	12,355	10,000	15,800	
Rec. Classes- Staff Instructed	42,861	22,944	31,279	15,000	30,000	
Pool Facility Fees	13,813	9,095	17,532	9,000	12,000	
Pool- Staff Instructed	4	6,184	14,798	8,400	10,500	
Athletic Programs	19,905	13,666	25,931	33,000	35,000	
Athletics- Staff Instructed		-	7,965	3,000	1,800	
Senior Adult Luncheon	3	472				
Recreation Chgs. for Svc. Subtotal	436,749	293,188	399,258	415,400	465,100	12%
CHARGES FOR SERVICE	\$8,204,167	\$8,340,734	\$8,750,983	\$9,570,300	\$10,663,600	11%

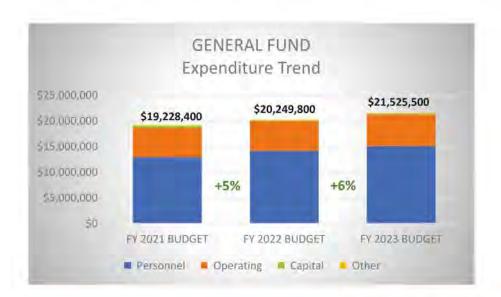


REVENUE TREND

Miscellaneous Income MISCELLANEOUS REVENUE	62,653 \$433,513	42,254 \$343,677	\$4,260 \$324,695	8,100 \$298,900	\$130,300	-56%
EMS Overhead for PY	-	22,844	49,045	26,200	28,500	
Fleet Maintenance Contractual	4,221	3,296	1,309	1,000	1,000	
Refund Prior Year	÷	ė.	*	15,500	15,500	
Sale of Fixed Assets - City	4,903	22,056	40,939	100	1,000	
Sale of Fixed Assets - Fire	30,000	894	10,223	1,000	1,000	
Insurance Proceeds	34,013	10,324	66,287	2,000	2,000	
Rental Income	83,938	48,178	63,421	70,000	72,000	
Interest	213,786	193,831	9,211	175,000	8,800	
FINES & FORFEITURES	\$57,062	\$29,501	\$36,260	\$14,000	\$15,000	7%
Liens & Assessments	16,211	4,562	694	2,000	2,000	
Library Fines	19,713	7,927	9,724	2,000	3,000	
Fines & Forfeitures	21,137	17,012	25,842	10,000	10,000	
REVENUE SOURCE	Actual	Actual	Actual	Budget	Budget	% Chg
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Budge

Expenditures

Total General Fund expenditures will increase 6% in FY23 over prior year levels. More than two-thirds of the General Fund Budget continues to be personnel costs to deliver City services. Law enforcement services are contracted through the Pinellas County Sherriff's Office and are reflected in the operating budget.



Personnel

70% of General Fund expenditures

Personnel expenses are increasing 7% (\$936,100) over the prior year's budgeted level. This includes the following costs:

- Wage increases of \$1.91/hour for represented employees effective October 1, 2022;
- Wage increases of 3% for regular employees effective October 1, 2022;
- Merit increase of up to 3% for both represented (IAFF Fire) and general employees on their respective work anniversary date;
- Retirement cost increase of 8% in Florida Retirement System (FRS);
- Fire Pension contribution rate of 20.5% for City;
- Insurance increases of 6% for health and 6% for dental; and
- Addition of 1.525 Full-Time Equivalent (FTE) positions.

Operating

29% of General Fund expenditures

Operating expenditures are budgeted to increase by 6% (\$331,100) over the prior year's budget levels. Major costs within this category include contractual services for law enforcement through the Pinellas County Sheriff's Office, vehicle, property, and liability insurance; utilities, operating supplies; and the repair and maintenance of City assets and infrastructure. Increases in this expenditure category for FY23 include contractual services for law enforcement by the Pinellas County Sheriff's Office (\$91,300), fuel (\$35,500), and electricity (\$22,600). In addition, a one-time 40,000 expense is budgeted for the replacement of all desk and visitor chairs at City Hall.

Capital

Less than 1% of General Fund expenditures

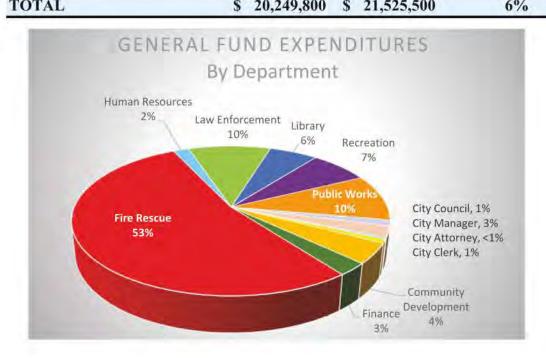
Capital outlay is increasing by 7% in FY23, but remains a relatively small portion of General Fund expenditures. Costs are increasing \$8,500 for Seminole Community Library's pro-rata share of increased digital library resources spending by the Pinellas Public Library Cooperative.

Other

Less than 1% of General Fund expenditures

Other expenses within the General Fund include City Council's aid to private organizations (\$38,300) and the City Manager's contingency (\$100,000). This funding is budgeted at the same level as in the prior year.

	FY 2022	FY 2023	% Increase
General Fund by Department	Budget	Budget	/ Decrease
City Council	252,500	292,700	16%
City Manager	503,200	523,500	4%
City Attorney	57,100	40,100	-30%
City Clerk	158,600	188,300	19%
Community Development	883,400	912,500	3%
Finance	549,600	623,300	13%
Fire Rescue	10,789,200	11,688,700	8%
Human Resources	389,800	130,800	N/A
Law Enforcement	2,009,400	2,099,200	4%
Library	1,183,900	1,226,200	4%
Recreation	1,446,200	1,646,000	14%
Public Works	2,026,900	2,154,200	6%
TOTAL	6 20 240 900	£ 21 525 500	60/





EXPENDITURE TREND

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Budget
EXPENSE ACCOUNT	Actual	Actual	Actual	Budget	Adopted	% Chg
Salaries- Regular	6,660,063	7,262,004	7,357,177	8,514,200	9,200,500	
Salaries- Seasonal	110,217	94,940	85,433	145,100	175,500	
Salaries- Part Time	428,557	484,875	524,999	580,100	579,600	
Salaries- Overtime	357,041	411,263	555,810	190,700	188,300	
Special Pay/Allowances	167,332	168,731	120,446	179,900	189,600	
FICA	565,334	618,857	636,881	650,600	726,100	
Retirement	1,332,503	1,738,533	2,137,036	1,987,200	2,108,700	
Health/Life Insurance	1,338,528	1,274,928	1,361,270	1,645,800	1,637,100	
L/T Disability	56,497	14,478	14,614	18,300	20,000	
Workers' Compensation	235,139	157,862	168,692	235,600	258,200	
Unemployment Compensation	_	-	9,853	17,000	17,000	
PERSONNEL	\$11,251,212	\$12,226,471	\$12,972,211	\$14,164,500	\$15,100,600	7%
Professional Services	271,110	223,005	229,253	313,600	289,600	
Contractual Services	2,266,752	2,303,403	2,356,895	2,615,400	2,823,700	
Allocated Costs	355,595	378,961	419,201	419,200	425,500	
Travel/Per Diem	31,732	17,527	14,427	69,350	68,600	
Communications	83,268	83,114	85,605	92,500	92,600	
Postage/UPS	9,647	9,122	9,056	17,500	17,700	
Electric	528,307	492,069	549,068	561,100	583,700	
Stormwater	365	1,605	1,820	2,000	2,000	
Water/Sewer	27,119	32,775	33,972	39,600	42,000	
Natural Gas/Propane	6,466	5,883	7,915	7,900	8,100	
Rental/Lease	118,087	114,419	125,445	134,600	133,200	
Insurance	248,949	170,310	178,292	201,000	212,700	
Repair/Maintenance	382,847	346,569	336,295	413,800	436,800	
Printing	18,498	12,707	12,450	22,100	22,800	
Promotional Activities	57,136	25,662	20,098	46,700	57,750	
Other Current Charges	23,605	28,108	38,697	47,600	51,700	
Office Supplies	27,741	29,226	25,992	38,700	37,600	
Fuel	106,206	104,337	95,532	114,000	149,500	
Operating Supplies	363,509	449,125	407,987	444,950	509,900	
Road Materials	17,355	47,611	41,941	100,000	50,000	
Pubs, Subs, Mbrships	74,982	13,820	70,750	15,400	38,550	
Training/Education	46,613	80,381	14,409	100,000	94,100	
OPERATING	\$5,065,888	\$4,969,740	\$5,075,100	\$5,817,000	\$6,148,100	6%



EXPENDITURE TREND

\$1,270,229	\$1,634,276	\$67,720	\$138,300	\$138,300	0%
AND WHILE THE PARTY.	Short July 1, where I	0.00	#120 200	6120 200	00/
-	13,831	31,220	-		
1,776	-	40	100,000	100,000	
37,500	36,500	-	38,300	38,300	
1,230,953	1,583,945	36,500	i.e.	-	
\$440,961	\$588,748	\$414,987	\$130,000	\$138,500	7%
78,345	80,777	76,055	115,000	124,500	
-	9	22,723		-	
362,615	346,868	92,125	15,000	14,000	
- 6	161,103	224,084			
Actual	Actual	Actual	Budget	Adopted	% Chg
FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Budge
	Actual - 362,615 - 78,345 \$440,961 1,230,953 37,500 1,776	Actual Actual - 161,103 362,615 346,868 78,345 80,777 \$440,961 \$588,748 1,230,953 1,583,945 37,500 36,500 1,776 13,831	Actual Actual Actual - 161,103 224,084 362,615 346,868 92,125 - - 22,723 78,345 80,777 76,055 \$440,961 \$588,748 \$414,987 1,230,953 1,583,945 36,500 37,500 36,500 - 1,776 - - - 13,831 31,220	Actual Actual Actual Budget - 161,103 224,084 - 362,615 346,868 92,125 15,000 - - 22,723 - 78,345 80,777 76,055 115,000 \$440,961 \$588,748 \$414,987 \$130,000 1,230,953 1,583,945 36,500 - 37,500 36,500 - 38,300 1,776 - 100,000 - 13,831 31,220 -	Actual Actual Actual Budget Adopted - 161,103 224,084 - - 362,615 346,868 92,125 15,000 14,000 - - 22,723 - - 78,345 80,777 76,055 115,000 124,500 \$440,961 \$588,748 \$414,987 \$130,000 \$138,500 1,230,953 1,583,945 36,500 - - 37,500 36,500 - 38,300 38,300 1,776 - 100,000 100,000 - 13,831 31,220 - -



Capital Improvements Plan Fund

LONG RANGE FUND PROJECTION

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	ACTUAL	ESTIMATED	ADOPTED	PROJECTION	PROJECTION	PROJECTION	PROJECTION
BEGINNING							
FUND BALANCE	\$2,667,660	\$4,299,463	\$4,927,665	\$3,965,665	\$4,565,465	\$3,664,465	\$4,869,865
REVENUES							
Ad Valorem Taxes	-	-		-	-		-
Other Taxes	-	9		-	- 4	4	
Licenses & Permits	-	- 5		-		-	
Intergovernmental	13,760	91,400	411,900	858,900	100,000	847,800	154,000
Charges for Service	4	- 32	-	-	-	95	-
Fines		-		2	(2)		- 3
Miscellaneous		Θ.	-	(2		3	
Transfers In	1,347,829	2,100,102	4	900,000	900,000	900,000	900,000
TOTAL REVENUES	\$1,361,589	\$2,191,502	\$411,900	\$1,758,900	\$1,000,000	\$1,747,800	\$1,054,000
EXPENDITURES							
Personnel	-					1.6	ė
Operating	12,130	322,800	106,000	1.3		7.5	
Capital	742,802	1,240,500	1,267,900	1,159,100	1,901,000	542,400	957,000
Other		-	-	7,77		-	
TOTAL EXPENDITURES	\$754,932	\$1,563,300	\$1,373,900	\$1,159,100	\$1,901,000	\$542,400	\$957,000
EAI ENDITURES	\$7.54,732	φ1,505,500	\$1,373,700	\$1,139,100	\$1,501,000	9342,400	\$337,000
ENDING	01.000.125	# 4 man	#a n = = ==		40	4.656.855	****
FUND BALANCE	\$4,299,463	\$4,927,665	\$3,965,665	\$4,565,465	\$3,664,465	\$4,869,865	\$4,966,865

Fund Description

The Capital Improvements Plan Fund (CIP Fund) is a special revenue fund established to save for future capital outlay and the replacement of existing capital. During the annual CIP planning process, costs of items to be purchased (whether new or replacements) are updated and the remaining balance of funds needed is divided by the number of years until replacement to calculate an annual transfer amount for each item. In recent years, the City Council has elected to "advance fund" the annual CIP Fund transfer using unexpended General Fund appropriations from the prior fiscal year.

Available Fund Balance

The ending fund balance from Budget FY22 to Budget FY23 reflects a significant increase in fund balance of \$2.6M. The FY22 Budget reflected no transfers into the CIP Fund; however, City Council elected to transfer year-end General Fund balance from FY21 in the amount of \$1,500,000 through a Budget Amendment. This "advance funding" of another year of CIP transfers increased the fund balance in FY22. In addition, the City Council approved an interfund transfer from the American Rescue Plan Act (ARPA) Fund to the CIP Fund in the amount of \$600,101 during FY22. This transfer reimbursed the CIP Fund for ARPA eligible capital outlay during the first reporting period of ARPA (March 2021-March 2022). These two interfund transfers increased the CIP Fund balance by \$2.1 Million in FY22.



Revenues

Historically, the only revenues to the CIP Fund have been interfund transfers from the General Fund. The FY23 interfund transfer was made through a mid-year FY22 budget amendment. The City will strive to continue advance funding of annual payments into the CIP Fund through unexpended appropriations.

Intergovernmental revenues are new in the CIP Fund for FY23. In past years, both the City and County's share of Fire Rescue capital was budgeted and expended from the General Fund. In FY20, the City began saving for its share (30%) of Fire Rescue capital in the CIP Fund, as it does with other City departments. Fire Rescue capital expenses are now budgeted and expensed from the CIP Fund and the City requests reimbursement from Pinellas County for their prorated share (70%).

Intergovernmental revenue of \$411,900 represents the County's share of the following FY23 expenditures: SCBA Replacement (\$297,500), Fire Stations 30 & 31 painting and sealing (\$42,000), a Ford F250 replacement (\$34,900), Fire Station 29 Renovations (\$26,300), and firefighting hose replacement (\$11,200).



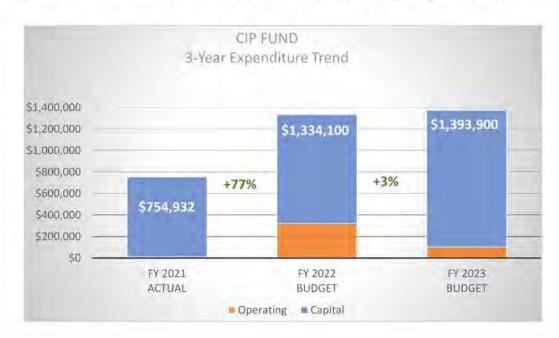
Revenues: Fund Projection Assumptions

Intergovernmental: Intergovernmental revenue projections are based on the Fire Rescue Department's CIP projects listed on pages 167-174. Pinellas County revenues will reimburse approximately 70% of expenditures.

Transfers In: In past years, City Council has used unexpended General Fund appropriations from the prior year to "advance-fund" the subsequent year's annual transfer. The advance funding amount has been in excess of the required contribution and, as a result, the cost of future year contributions has been decreased and "smoothed" to identify a set fixed amount of \$900,000 in FY24-27 for the five-year planning period.

Expenditures

Total expenditures in this fund are increasing 3% in FY23 over the prior year's budget.



Operating

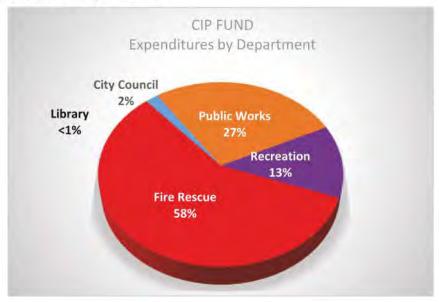
Operating expenditures account for 8% of FY23 CIP Fund expenditures and are decreasing by \$216,800 compared to the prior year. Planned operating expenditures total \$106,000 and include Engineering Study at City Hall (\$50,000), exterior facility maintenance at the Public Works Operations Garage (\$25,000), radio replacements for Public Works (\$13,000), and fence replacements at the Recreation Center fields (\$18,000).

Capital

Capital expenditures comprise 92% of the CIP Fund Budget in FY23 and are increasing \$256,600 over the prior year. Planned capital outlay for FY23 includes Pavement Management Plan funding of \$206,500, improvements to the City's drainage/stormwater system (\$200,000), SCBA Replacements for the Fire Rescue Department (\$425,000), HVAC replacements at Fire Station 29 (\$125,000), fleet replacements (\$156,900), renovations at Fire Station 29 for the women's locker room (\$37,500), sealing and painting at Fire Stations 30 and 31 (\$60,000), and treadmill replacements for the Recreation Center Fitness Room (\$42,000). One server and network switch replacements are also budgeted in the amount of \$15,000.

CIP Fund	by Department	FY 2022 Budget	FY 2022 Budget	% Increase / Decrease
	City Council Library	25,000	30,000 5,000	20% N/A
	Fire Rescue	774,800	697,400	-10%
	Recreation	170,000	70,000	-59%
	Public Works	364,300	571,500	57%
	TOTAL	\$ 1,334,100	\$ 1,373,900	3%

CIP Fund expenditures in FY23 are distributed across the City Council, Public Works, Library, Recreation, and Fire Rescue Departments.





LONG RANGE FUND PROJECTION

	EV 2021	EW 2022	EW 2022	EW and 4	EST 2025	EN 2026	EVADA
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	ACTUAL	ESTIMATED	ADOPTED	PROJECTION	PROJECTION	PROJECTION	PROJECTION
BEGINNING FUND BALANCE	\$106,564	\$247,697	52,193	\$ 127,193	\$177,193	\$ 177,193	\$177,193
REVENUES							
Ad Valorem Taxes	3			-	9	~	
Other Taxes		-	~	-	-	_	
Licenses & Permits	14	- 4	-			-	C C
Intergovernmental	735,798	103,398	125,000	50,000		-	
Charges for Service		-		4	Ÿ		÷
Fines		-	2	-	-		-
Miscellaneous	6,000	3,000	7,000	7,000	7,000	7,000	7,000
Transfers In	a.				1 +		
TOTAL REVENUES	\$741,798	\$106,398	\$132,000	\$57,000	\$7,000	\$7,000	\$7,000
EXPENDITURES							
Personnel	13	- V	ę			-	
Operating	98,588	5,998	7,000	7,000	7,000	7,000	7,000
Capital	502,077	244,851	50,000	17			
Other	\$600,665	250,849	-	7,000	7,000	7,000	7,000
TOTAL EXPENDITURES	\$148,546	\$583,700	\$57,000	\$132,000	\$7,000	\$7,000	\$7,000
ENDING FUND BALANCE	\$247,697	\$103,246	\$127,193	\$177,193	\$177,193	\$177,193	\$177,193

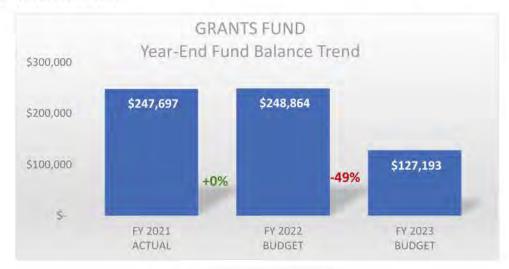
GRANTS FUND ANALYSIS

Fund Description

The Grants Fund is a special revenue fund established to track revenues and expenditures associated with federal, state, local, and private grants received by the City. Many of the City's intergovernmental grants are reimbursable and span more than one fiscal year, requiring careful tracking of expenses and corresponding revenues.

Available Fund Balance

The fund balance in the Grants Fund will decrease to \$127,193 if all expenditure appropriations are spent and reimbursed in FY23. Revenues are generally reimbursable after expenditures have been booked and are submitted to the grantor. Often, revenues are received in the fiscal year following the actual expenditure. This sometimes results in fluctuations in fund balance due to the timing of grant spending and reimbursements.



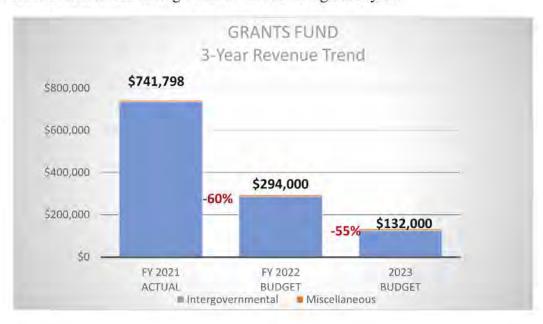


Grants for the redevelopment of Blossom Lake Park helped to fund three new outdoor fitness stations, a 10-foot wide walking trail connecting to the Pinellas Trail, and a new all-abilities playground.

GRANTS FUND ANALYSIS

Revenues

The City anticipates revenues from three (3) known grants in FY23. All of these grants are reimbursable and, as a result, the timing of the expenditure during the fiscal year will determine whether revenue is received during FY23 or the following fiscal year.



Grantor	Purpose	Revenue
Southwest Florida Water Management District (SWFWMD)	Stormwater Master Plan Update: Phase II	\$125,000
Private Donor	Safety Grant	\$6,000
Private Donor	Fire Safety Grant	\$1,000
	TOTAL GRANT FUND REVENUES	\$132,000

Revenues: Fund Projection Assumptions

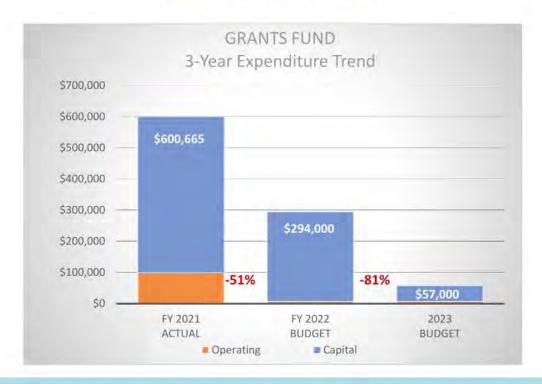
Only awarded grants or private grants with recurring eligibility are identified in future years.

Expenditures

Expenditures in the Grants Fund will be \$57,000 for the following projects:

Grantor	Purpose	Expenditures
	Funding for resurfacing courts at Tennis Park from Florida Recreation Development Assistance Program (FRDAP)	\$50,000
Private Donor	Safety Grant	\$6,000
Private Donor	Fire Safety Grant	\$1,000
	TOTAL GRANTS FUND EXPENDITURES	\$57,000

GRANTS FUND ANALYSIS

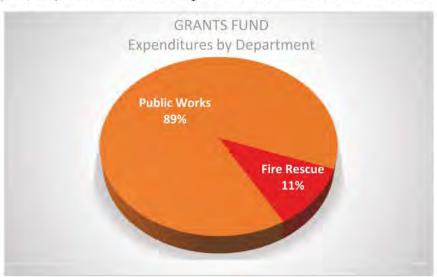


Operating

Operating expenses will comprise only 12% of Grants Fund expenditures in FY23 which provides for funding for fire alarms for residents and safety supplies within the Fire Rescue and Public Works Departments.

Capital

Capital outlay of \$50,000 comprises 88% of FY23 budgeted expenses for resurfacing the tennis courts at Tennis Park (\$50,000) from the Florida Department of Environmental Protection's FRDAP grant.





LONG RANGE FUND PROJECTION

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	ACTUAL	ESTIMATED	ADOPTED	PROJECTION	PROJECTION	PROJECTION	PROJECTION
BEGINNING FUND BALANCE	\$646,301	(\$10,299)	\$151,077	\$68,901	\$245,777	\$245,777	\$245,777
REVENUES							
Ad Valorem Taxes		-	18	-	-		1/2
Other Taxes			-		-		
Licenses & Permits	5	P		Le.			9
Intergovernmental		-	i i		-	-	14
Charges forService	- 4	8	, e		2	_	175
Fines	(5)	-	10	-	-	-	1.5
Miscellaneous	803	6,950	94,700	-	~		-
Transfers In	- 4	656,426	-	-	-	14	- 4
TOTAL REVENUES	\$803	\$663,376	\$94,700	\$-	\$-	\$-	\$-
EXPENDITURES							
Personnel		-	-	-	-	_	
Operating	80			-	-	_	
Capital	657,333	502,000		-	V	12	
Other		-		-	-	-	
TOTAL EXPENDITURES	\$657,413	\$502,000	\$-	S-	\$-	\$-	\$-
ENDING FUND BALANCE	\$(10,299)	\$151,077	\$245,777	\$68,901	\$245,777	\$245,777	\$245,777

MULTIMODAL IMPACT FEE FUND ANALYSIS

Fund Description

The Multimodal Impact Fee (formerly Transportation Impact Fee) Fund is a special revenue fund established to track revenues which are collected from developers to cover, in whole or in part, the incremental cost for additional multimodal transportation capacity. These funds are restricted by Pinellas County's Multimodal Impact Fee Ordinance, and may only be used for the purpose of preparing and implementing plans and projects that improve the capacity of mobility systems, including bicycle, pedestrian, transit, and automobile uses.

Available Fund Balance

FY22 ending fund balance is higher than anticipated by \$90,000. The City Council approved an interfund transfer from the American Rescue Plan Act (ARPA) Fund to the Multimodal Impact Fee Fund in the amount of \$656,426 during FY22 for ARPA eligible capital outlay during the first reporting period of ARPA (March 2021-March 2022) through a Budget Amendment. The City Council then appropriated \$502,000 from this Multimodal Impact Fee fund balance for expenditure.

During FY23, fund balance is expected to increase as no expenditures are planned and revenues are expected in FY23. The City will accumulate these impact fees to use for an eligible project in future years that will meet the criteria identified in the countywide ordinance.



Revenues

Revenues are fees charges to developers to mitigate the impact of development on the City's transportation network, funding improvements to increase capacity and promote multimodal use. Based on known development projects underway, the City estimates \$94,700 in revenues for FY23.

MULTIMODAL IMPACT FEE FUND ANALYSIS

Revenues: Fund Projection Assumptions

Only known development projects underway with a Development Agreement are included in future years. At this time, there are none for FY24-27.



Expenditures

There are no expenditures budgeted for FY23 in the Multimodal Impact Fee Fund.



LONG RANGE FUND PROJECTION

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	ACTUAL	ESTIMATED	ADOPTED	PROJECTION	PROJECTION	PROJECTION	PROJECTION
BEGINNING FUND BALANCE	\$7,369,505	\$8,615,722	\$9,679,865	\$6,638,811	\$948,611	\$679,931	\$101,751
DALANCE	37,307,303	30,013,722	\$2,072,003	\$0,030,011	3710,011	3075,551	3101,731
REVENUES							
Ad Valorem Taxes							
Other Taxes	2,304,550	2,700,000	2,150,000	2,300,000	2,346,000	2,404,400	2,464,800
Licenses & Permits		-	1+			-	
Intergovernmental	138,292	15	2	-	+	Į.	-
Charges for Service	-		-	1.4		5	- 2
Fines	2	100	12	10.2	1	-	-
Miscellaneous	8,370		2,500	19		6,000	6,000
Transfers In		1,367,941		10,000,000			-
TOTAL REVENUES	\$2,451,212	\$4,067,941	\$2,152,500	\$12,300,000	\$2,346,000	\$2,410,700	\$2,470,800
EXPENDITURES							
Personnel	19	9		-	51		_
Operating	364	500	300	4-			-
Capital	1,158,242	3,003,298	3,269,500	17,990,200	283,800	658,000	×
Other				-	2,330,880	2,330,880	2,330,880
TOTAL EXPENDITURES	\$1,158,606	\$3,003,798	\$3,269,800	\$17,990,200	\$2,614,680	\$2,988,880	\$2,330,880
ENDING FUND BALANCE	\$8,615,722	\$9,679,865	\$6,638,811	\$948,611	\$679,931	\$101,751	\$241,671

PENNY FUND ANALYSIS

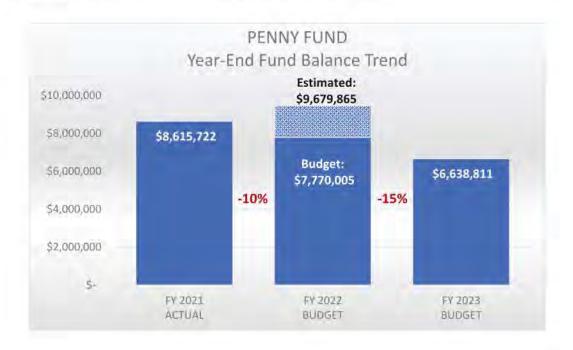
Fund Description

The Penny Fund is a special revenue fund that accounts for infrastructure and improvements funded by proceeds from Pinellas County's one-cent local option sales tax known as the "Penny for Pinellas." The "Penny 3" was collected for a term from January 1, 2010 through December 31, 2019. The fourth 10-year funding period for the "Penny 4" was approved by voter referendum in November, 2017. Proceeds from Penny 4 will be collected January 1, 2020 through December 31, 2029. The City did not experience a gap in funding from Penny 3 to Penny 4, as these proceeds are collected and distributed by the State of Florida.

Available Fund Balance

FY22 ending fund balance is higher than anticipated by \$1.9M. The City Council approved an interfund transfer from the American Rescue Plan Act (ARPA) Fund to the Penny Fund in the amount of \$1,367,941 during FY22 for ARPA eligible capital outlay during the first reporting period of ARPA (March 2021-March 2022) through a Budget Amendment. FY22 was also approximately \$600,000 higher than anticipated.

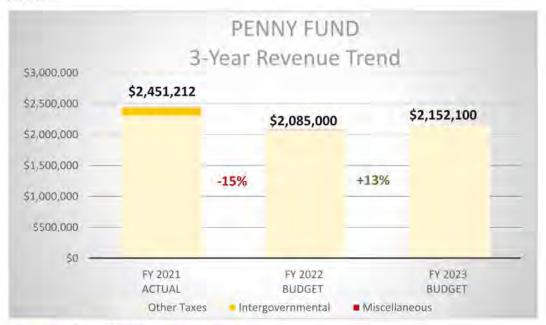
The City anticipates a decrease in the ending fund balance of \$1.1 Million, or 15%, in FY23 over the prior year budget. This is due to planned spending of \$2.1 Million of existing fund balance for major projects. Since this fund balance is accumulated to spend on infrastructure and major capital outlay, changes in fund balance are not considered an adverse outcome.



PENNY FUND ANALYSIS

Revenues

The FY21 and FY22 Budgets reflected a decrease in budgeted revenues in this fund anticipated from the COVID-19 pandemic on tourism and local spending. This scenario did not come to fruition. FY21 actual revenue was nearly \$2.5M, and FY22 revenue is estimated at \$2.7M. Based on the economic outlook for the coming year, the City anticipates this revenue source will decrease as the economy slows in FY23.



Revenues: Fund Projection Assumptions

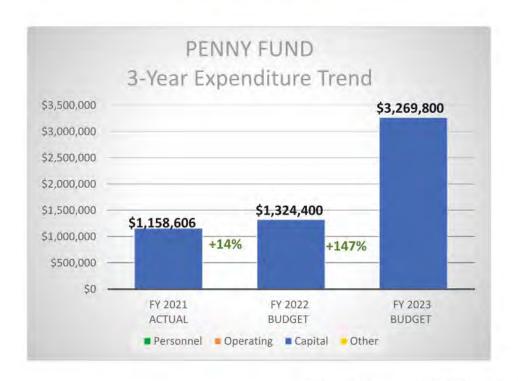
Intergovernmental: Proceeds from Pinellas County's one-cent local option sales (Penny for Pinellas) are likely to remain strong despite the national economic slowdown. The State of Florida's economy is estimated to expand, and the Tampa-St. Petersburg-Clearwater Metropolitan Statistical Area is expected to show stronger growth than the State as a whole. Tourism, on which the local economy is heavily dependent, shows no sign of slowing. See pages 26-27 for additional data on the State and regional economic outlook. Assumption: FY24: +7%, FY25: +2%, FY27-27: +2.5%.

Transfers In: FY24 Interfund Loan Transfer or Debt Service is estimated based on construction costs for the Recreation Center Renovation/Replacement as identified in the CIP on page 187.

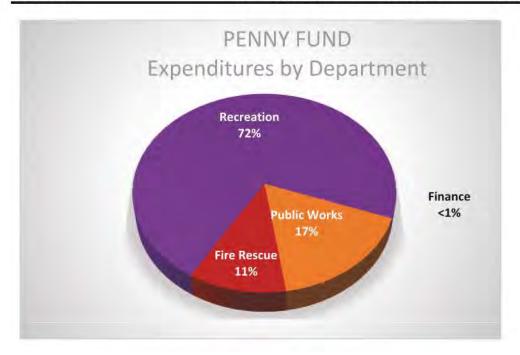
Expenditures

Proceeds from the Penny for Pinellas are restricted for capital infrastructure and improvements. Planned expenditures in FY23 include road reconstruction as identified in the Pavement Management Plan (\$402,500), design of Fire Station 129 in the Bay Pines area (\$360,000), new pavilions at Blossom Lake Park (\$155,000), and the design of the Recreation Center renovations or reconstruction to be determined later this fiscal year (\$2,352,000).

PENNY FUND ANALYSIS



Penny Fund by Department	FY 2022 Budget	FY 2023 Budget	% Increase / Decrease
Finance	9	300	N/A
Fire Rescue	150,000	360,000	140%
Recreation	110,000	2,352,000	2038%
Public Works	1,064,400	557,500	-48%
TOTAL	\$ 1,324,400 \$	3,269,800	147%



Special Events Fund



LONG RANGE FUND PROJECTION

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	ACTUAL	ESTIMATED	ADOPTED	PROJECTION	PROJECTION	PROJECTION	PROJECTION
BEGINNING FUND	400 100	4== 400	004100	402 500	the see	****	404 500
BALANCE	\$82,499	\$55,399	\$86,190	\$93,590	\$93,590	\$93,590	\$93,590
REVENUES							
Ad Valorem Taxes	-		- S	1.0	-	1.4	2
Other Taxes	-	-	-	- 2	11.0		-
Licenses & Permits		-	-	14	1.00	1.4	-
Intergovernmental		-		i i i	14		
Charges for Service	69,801	93,467	120,400	120,000	120,000	120,000	120,000
Fines					-		1 1.5
Miscellaneous	-				- 4	(*	-
Transfers In	-	4	~		-	Ŧ	-
TOTAL	- ALC:		1000			T 6. (1. d)	
REVENUES	\$69,801	\$93,467	\$120,400	\$120,000	\$120,000	\$120,000	\$120,000
EXPENDITURES							
Personnel	1,992	2,500	4,000	4,000	4,000	4,000	4,000
Operating	35,285	75,000	92,700	95,000	100,000	105,000	110,000
Capital	4		-	-		- 4	-
Other	i i	-	0-6			×	
TOTAL EXPENDITURES	\$37,277	\$77,500	\$96,700	\$99,000	\$104,000	\$109,000	\$114,000
ENDING							
FUND BALANCE	\$86,192	\$102,159	\$125,859	\$146,859	\$162,859	\$173,859	\$179,859

SPECIAL EVENT FUND ANALYSIS

Fund Description

The Special Events Fund is a special revenue fund that tracks the revenues and expenses of the City's special events. The establishment of this fund enables the selection, review, and evaluation of special event activities. The fund was initially established in FY10 through a transfer from the General Fund because the events offered were deemed to have a public benefit to the community at-large. Upon establishing the fund, the City Council established a goal of self-sufficiency whereby all special event expenses would be covered through revenues by the third year of operation. This was achieved and has enabled the City to offer dozens of events to the community each year.

Individual events included in this fund are not necessarily expected to be self-supporting. The City acknowledges new activities and events may take several years to build attendance and some events for public benefit may never meet expenses. Larger events, such as Pow-Wow, generate a surplus that is used to support these smaller and emerging events. FY22 introduced four new special events that will be continued in FY23, the Food Truck Rally, Mystery Dinner Theater, Taco Fest, and a Holiday Night Parade.



\$100,000

\$75,000

\$50,000

\$25,000

50

FY 2018

ACTUAL

FY 2019

ACTUAL

Revenues



FY 2020

ACTUAL

Expenditures

FY 2021

ACTUAL

FY 2022

ESTIMATED

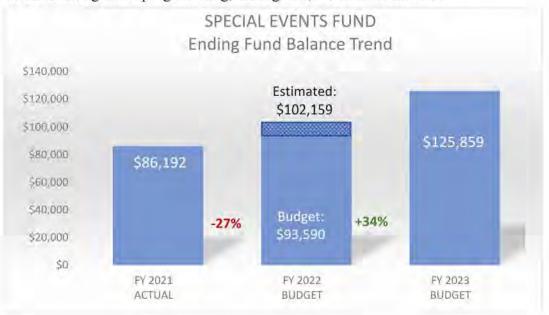
SPECIAL EVENT FUND ANALYSIS

Available Fund Balance

The target fund balance for this fund is to ensure a minimum fund balance to cover one year of annual Pow-Wow expenses should the event be rained-out. Any additional fund balance can be used to fund new and emerging events.

Fortunately, the City has accumulated a healthy reserve in this fund over several years that was able to absorb the unprecedented impact of the COVID-19 pandemic on special events. The FY21 Budget planned for a "worst case scenario," but revenues exceeded expectations. The 5-Year Revenue and Expense Analysis on the preceding page illustrates a healthy rebound of Special Events Fund Balance from the COVID-19 pandemic.

FY22 ending fund balance will be approximately \$40,000 more than budgeted. FY23 plans to build on this momentum and focus on strengthening our newest community events and continuing the traditions of our existing event programming, adding \$23,000 in fund balance.



Revenues

Overall revenues in the Special Event Fund are anticipated to increase 33% over the prior year. While the coronavirus pandemic impacted FY20 and FY21, the City has quickly recovered and is seeing new revenue growth from the introduction of four new annual events introduced in FY22.

SPECIAL EVENT FUND ANALYSIS



Expenditures

The total expenditure appropriation for FY23 is a 16% increase over the prior year. Many existing events have seen growing popularity over the past year and the increase in budget is strategic to individual events to grow their attendance and enhance revenues.



Personnel

Personnel costs account for 4% of Special Event Fund expenditures and will remain flat over the prior year's budgeted level.

Operating

Operating expenditures account for 96% of annual expenses in the Special Events Fund. Major costs within this category include contractual services for events and operating supplies. These costs are budgeted to increase 17% over prior year levels due to cost increases for contractual services such as entertainment, carnival rides, activities, and the costs of supplies for events. Staff works diligently to keep costs as low as possible to maximize revenues.

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LONG RANGE FUND PROJECTION

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	ACTUAL	ESTIMATED	ADOPTED	PROJECTION	PROJECTION	PROJECTION	PROJECTION
BEGINNING FUND BALANCE	\$237,515	\$214,705	\$207,205	\$188,871	\$138,871	\$78,871	\$18,871
TOND BALANCE	3237,313	\$214,703	\$207,203	\$100,071	\$130,071	370,071	\$10,071
REVENUES							
Ad Valorem Taxes	- 8	- 0	-		-	-	
Other Taxes	- 2	9	2		1 -	6	*
Licenses & Permits	13		- 1		l é	5	1
Intergovernmental	5	8	-			~	4
Charges for Service			-		9	-	
Fines	12		2.0		l×.	i i	2
Miscellaneous	4	5,169		10.0	18		
Transfers In	~	\$202,576	202,576	-		Gar.	
TOTAL REVENUES	\$-	\$207,745	\$202,576	\$ -	\$-	\$-	\$-
EXPENDITURES							
Personnel	- 4		+		11.5	1 8	-
Operating	30,310	281,502	220,910	50,000	-		
Capital			4	-	60,000	60,000	1
Other					16-		-
TOTAL EXPENDITURES	\$30,310	\$281,502	\$220,910	\$50,000	\$60,000	\$60,000	\$-
ENDING FUND BALANCE	\$207,205	\$140,948	\$188,871	\$138,871	\$78,871	\$18,871	\$18,871

TREE MITIGATION FUND ANALYSIS

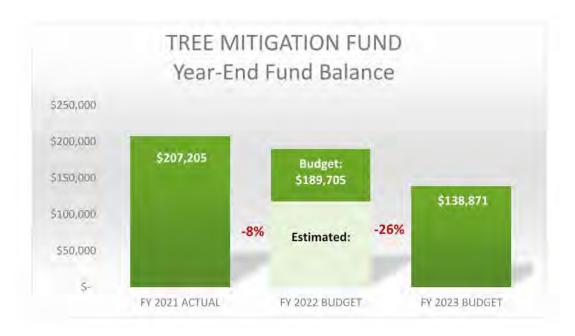
Fund Description

The Tree Mitigation Fund is a special revenue fund established in FY14. The revenues collected mitigate the impact of removal of large hardwood trees and greenery. The City recognizes the importance of the City's tree canopy to both the environment and aesthetic appeal of the community. While every effort is made to preserve the number and size of trees during development, in some cases it can not be avoided. The City then requires a mitigation fee based on the number and size of removed trees. These funds are used for the purchase and planting of trees in City parks and right-of-ways.

Available Fund Balance

FY22 ending fund balance is lower than anticipated by apprximately \$48,800. The City Council approved an interfund transfer from the American Rescue Plan Act (ARPA) Fund to the Tree Mitigation Fund in the amount of \$202,576 during FY22 for ARPA eligible capital outlay during the first reporting period of ARPA (March 2021-March 2022) through a Budget Amendment. The City Council then appropriated an additional \$181,502 from this Tree Mitigation fund balance for expenditure.

The FY23 Budget estimates the ending fund balance to decrease by 26%. Since the function of this fund is to replace and preserve the tree canopy and not build fund balance, the decrease in fund balance is not considered an unfavorable change.



TREE MITIGATION FUND ANALYSIS

Revenues

Revenues are fees charged to mitigate the removal of trees on the City's tree canopy. The City has no known development projects in FY23 that will generate revenue.







Waterfront Park trees were funded, in part, through the Tree Mitigation Fund.

TREE MITIGATION FUND ANALYSIS

Expenditures

FY23 expenditures in the Tree Mitigation Fund are \$50,000 which is the same amount that has been budgeted in previous years.



Arbor Day 2022 tree planting at City Park.



Final landscaping at Waterfront Park.

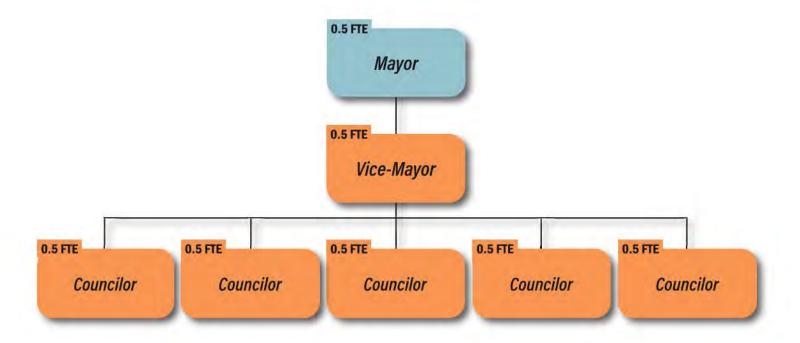




CITY COUNCIL

City of Seminole FY 2022-2023 Adopted Budget





CITY COUNCIL

Department Responsibilities

The City Council consists of a Mayor and six Council members, elected at-large, who hold all legislative powers of the City. The Council is required to meet at least twice monthly, as prescribed in the City Charter. The City Council is charged with adopting all policies for the City, appointing the City Manager, appropriating public funds for expenditure and approving the annual budget, setting the annual ad valorem millage (tax) rate, approving all contracts prior to execution, and approving any and all debt.

Budgetary Highlights

The FY23 Budget for City Council is increasing by 13% over the prior year. Personnel costs reflect a FY22 wage increase of 4%, which was approved through a mid-year Budget Amendment, as well as the FY23 increase in wages of 3%. In addition, benefit costs increased to reflect health insurance elections and increased costs for retirement as set by the Florida Retirement System.

Within the operating budget, costs associated with community newsletters were moved from the City Manager's budget into the City Council's budget (postage \$5,400, printing \$6,000, and the bulk mail permit \$300). New in FY23, is the cost for an annual support agreement for technology in Council Chambers (\$4,400).

The pool vehicle, a capital expense scheduled for replacement in FY22, was rebudgeted to FY23 (\$30,000 CIP Fund). Other expenses include \$38,300 for aid to non-profit organizations serving the Seminole community.

Budget Summary BY EXPENSE CATEGORY		FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Budget % Chg
Personnel		137,894	142,000	161,100	
Operating		31,276	79,200	93,300	
Capital		-	25,000	30,000	
Other		36,500	38,300	38,300	
Total	\$	205,670 \$	284,500 \$	322,700	13%
		FY 2021	FY 2022	FY 2023	Budget
BY FUND		Actual	Budget	Budget	% Chg
General Fund		203,225	252,500	292,700	
Grants Fund		2,445	-	(4)	
CIP Fund			32,000	30,000	
Total	S	205,670 \$	284,500 \$	322,700	13%

Staffing

Councilor TOTAL FTE	0.5 3.5	0.5 3.5	3.5	0
Councilor	0.5	0.5	0.5	0
Councilor	0.5	0.5	0.5	0
Councilor	0.5	0.5	0.5	0
Councilor	0.5	0.5	0.5	0
Vice Mayor	0.5	0.5	0.5	0
Mayor	0.5	0.5	0.5	0
Part-Time Positions	Actual	Budget	Budget	Changes
Shown in Full-Time Equivalents (FTE)	FY 2021	FY 2022	FY 2023	Position
Starring				

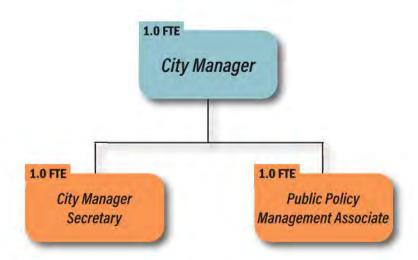
CITY COUNCIL

			FY 2021	FY	2022	FY 2023	Budget
Line Item But	dget		Actual	Bu	ıdget	Budget	% Chg
01-0511-1200	Salaries		60,746	60	,200	66,500	
01-0511-2100	FICA		3,754	4	,600	5,200	
01-0511-2210	FRS		29,420	30	,300	36,800	
01-0511-2310	Health Insurance		43,909	46	,500	52,400	
01-0511-2400	Workers' Compensation		65		400	200	
	PERSONNEL SUBTOTAL	\$	137,895	\$ 142	,000 \$	161,100	13%
01-0511-3190	Professional Svcs		-	11	,300		
01-0511-3430	Contract Svc - Computer		-		-	4,600	
01-0511-3490	Contract Svc - Other		324		-	18,200	
01-0511-4014	Council Travel/Training		3,353	31	,500	31,500	
01-0511-4110	Communications		254		300	-	
13-0511-4110	Communications- Grants Fund		2,445		12	-	
01-0511-4120	Postage		29		400	5,800	
01-0511-4520	Insurance - Vehicles		3-0		800	800	
01-0511-4660	R & M - Vehicles		-	7	,000	500	
01-0511-4790	Printing - Other		2		4	6,000	
01-0511-4800	Promotional Activities		15,196	15	,500	14,200	
01-0511-4912	Licenses & Permits		-		-	300	
01-0511-5110	Office Supplies		782	1	,500	1.500	
01-0511-5240	Fuel		-		2	400	
01-0511-5290	Operating Supplies		1,153	3	,400	1,500	
01-0511-5430	Dues/Memberships		7,739	7	,500	8,000	
	OPERATING SUBTOTAL	S	31,276		,200 \$	93,300	18%
35-0511-6952	Capital Vehicle- CIP Fund		-	25	,000	30,000	
	CAPITAL SUBTOTAL	\$	-	\$ 25	,000 \$	30,000	20%
01-0511-8200	Aid to Organizations	***	36,500		,300	38,300	
	OTHER SUBTOTAL	\$	36,500		,300 \$	38,300	0%
TOTAL CITY	The Control of the Co	\$	205,670		,500 \$	322,700	13%



City of Seminole FY 2022-2023 Adopted Budget





CITY MANAGER

Department Responsibilities

By the Charter of the City of Seminole, the City Manager is the Chief Administrative Officer of the City. The City Manager is responsible to the Council for administration of all City affairs placed in the Manager's charge by or under the charter, including the appointment of all City employees, execution of City contracts, intergovernmental relations and policy recommendations.

Budgetary Highlights

The City Manager's budget is increasing by 4% over the prior year level. Personnel costs, increasing 8%, reflect a FY22 wage increase of 4%, which was approved through a mid-year Budget Amendment, as well as the FY23 increase in wages of 3%. Within the operating budget, costs associated with the community newsletters were moved from the City Manager's budget into the City Council's budget (postage \$5,400, printing \$6,000, and the bulk mail permit \$300).

Bu	dae	t Su	mm	arv

Total	\$ 323,750 \$	503,200 \$	523,500	4%
General Fund	323,750	503,200	523,500	
BY FUND	Actual	Budget	Budget	% Chg
	FY 2021	FY 2022	FY 2023	Budget
Total	\$ 323,750 \$	503,200 \$	523,500	4%
Other	7-1	100,000	100,000	
Capital	16	0.00	- De	
Operating	16,899	28,900	18,200	
Personnel	306,851	374,300	405,300	
BY CATEGORY	Actual	Budget	Budget	% Chg
ary	FY 2021	FY 2022	FY 2023	Budget



City M anager, Ann Toney-Deal, ICM A-CM

Staffing

Shown in Full-Time Equivalents (FTE)	FY 2021	FY 2022	FY 2023	Position
Full-Time	Budget	Budget	Budget	Changes
City Manager	1	1	1	0
Secretary to City Manager	1	1	1	0
Public Policy Associate	1	1	1	0
TOTAL FTE	3	3	3	0

CITY MANAGER

Line Item But	daet	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Budget % Chg
01-0512-1200	Salaries	201,492	241,100	257,400	70 Cug
01-0512-1503	Special Pay	1,320	1,400	2,600	
01-0512-1509	Cell Phone Allowance	550	600	600	
01-0512-1510	Vehicle Allowance	5,500	6,000	6,000	
01-0512-2100	FICA	14,686	19,100	20,400	
01-0512-2210	Retirement	56,275	66,000	76,600	
01-0512-2310	Health/Life Insurance	26,267	39,100	40,700	
01-0512-2320	L/T Disability Insurance	308	600	600	
01-0512-2400	Workers' Compensation	208	400	400	
01-0512-2500	Unemployment Compensation	244	1.4.	42	
	PERSONNEL SUBTOTAL	\$ 306,850	\$ 374,300	\$ 405,300	8%
01-0512-3430	Contract Svce - Computer		-	200	
01-0512-4000	Travel/Per Diem	3,275	6,000	7,000	
01-0512-4110	Communications	2,461	3,000	2,300	
13-0512-4110	Communications- Grants Fund	57	415	-	
01-0512-4120	Postage	15	5,500	100	
01-0512-4610	Maintenance- Copier	1,121	800	1,000	
01-0512-4700	Printing	-	6,000	500	
01-0512-5110	Office Supplies	688	1,200	1,200	
01-0512-5290	Operating Supplies	1,855	1,300	800	
01-0512-5410	Books/Publications	-	300	300	
01-0512-5430	Dues/Memberships	1,946	2,000	2,000	
01-0512-5440	Conferences/Training/Education	2,023	2,800	2,800	
01-0512-5490	Tuition Reimbursement	3,459	-6.1	-	
	OPERATING SUBTOTAL	\$ 16,899	\$ 28,900	\$ 18,200	-37%
01-0512-9900	Contingency	-	100,000	100,000	
	OTHER SUBTOTAL	\$	\$ 100,000	\$ 100,000	0%
TOTAL CITY	MANAGER	\$ 323,750	\$ 503,200	\$ 523,500	4%



CITY ATTORNEY

City of Seminole FY 2022-2023 Adopted Budget

CITY ATTORNEY

Department Responsibilities

The City Attorney acts as the legal counsel to the City Council, City Manager, and all City departments. The City of Seminole contracts with Trask Daigneault, LLP for professional legal services. The firm reviews all legal documents including contracts and bonds on the City's behalf, and is present for all City Council meetings. The City Attorney also represents the City for any legal complaints and lawsuits.

Budgetary Highlights

The City Attorney's budget is decreasing by 15% over the prior year. The monthly retainer remains at the same rate as in FY22, and is split with the Fire Rescue Department. The decrease in operating expenses is due to the transfer of costs for legal services for development activity (\$5,000), special magistrate services for code enforcement (\$5,000), and labor issues (\$5,000) being moved to the Community Development and Human Resources budgets, respectively.

Budget Summ	nary	FY 2021	FY 2022	FY 2023	Budget
	BY CATEGORY	Actual	Budget	Budget	% Chg
	Personnel		-		
	Operating	47,025	57,100	40,100	
	Capital	-	-	-	
	Other				
	Total	\$ 47,025 \$	57,100 \$	40,100	-15%
		FY 2021	FY 2022	FY 2023	Budget
BY	BY FUND	Actual	Budget	Budget	% Chg
	General Fund	47,025	57,100	40,100	
	Total	\$ 47,025 \$	57,100 S	40,100	-15%

Staffing

Shown in Full-	Time Equivalents (FTE)	FY 2021	FY 2022	FY 2023	Position
	Positions	Budget	Budget	Budget	Changes
	None Torre	0	0	0	N/A
	TOTAL FTE	0	0	0	N/A
		FY 2021	FY 2022	FY 2023	Budget
Line Item But	dget	Actual	Budget	Budget	% Chg
01-0514-3130	Retainer-City Attorney	33,000	37,100	37,100	
01-0514-3140	Professional Fees	5,000	5,000	3,000	
01-0514-3191	Prof. Svcs -Special Master	9,025	5,000	4	
C.A. F.	OPERATING SUBTOTAL	47,025	47,100	40,100	-15%
TOTAL CITY	ATTORNEY	\$ 47,025 \$	47,100	\$ 40,100	-15%



CITY CLERK

City of Seminole FY 2022-2023 Adopted Budget



1.0 FTE

City Clerk

CITY CLERK

Department Responsibilities

The City Manager appoints the City Clerk, a charter official of the City of Seminole, to serve the vital functions of serving as the City's formal custodian of records, maintaining the formal record of City Council meeting proceedings, and ensuring public notice of all City Council meetings. The maintenance of all official City records includes ordinances, resolutions, meeting minutes of the City Council and its Boards, and the official *Municipal Code of Ordinances*. The City Clerk also serves as the central point of contact for all public records requests in the City and coordinates municipal elections with the County Supervisor of Elections. By ensuring effective communications, the City Clerk supports a successful working relationship between the City Council, City management, and the public.

Budgetary Highlights

The City Clerk's budget is increasing by 19% (\$19,700) over the prior year. The personnel budget reflects an 18% increase over FY22. Ten percent (10%) of this variance is due to the FY22 mid-year Classification and Compensation Plan update, which was approved through an FY22 Budget Amendment Ordinance. The remaining 9% reflects the FY23 Classification & Compensation Plan revision and a 3% merit increase. Within the operating budget, costs associated with software support for records management, the Code of Ordinances, and agenda management (\$12,300) have moved from the Finance Department's IT Division to the City Clerk's budget to better reflect costs associated with this Department.

Budget S	ummary BY CATEGORY		2021 tual	2022 dget	2023 dget	Budget % Chg
	Personnel		91,883	97,500	115,100	
	Operating		36,415	61,100	73,200	
	Capital		-	-	- 4	
	Other			6		
	Total	S	128,298	\$ 158,600	\$ 188,300	19%
			FY 2021	FY 2022	FY 2023	Budge
	BY FUND		Actual	Budget	Budget	% Chg
	General Fund		128,298	158,600	188,300	
	Total	S	128,298	\$ 158,600	\$ 188,300	19%

Staffing

Shown in Full-Time Equivalents (FTE)	FY 2021	FY 2022	FY 2023	Position
Full-Time Positions	Budget	Budget	Budget	Changes
City Clerk	1	1	1	0
TOTAL FTE	1	1	1	0

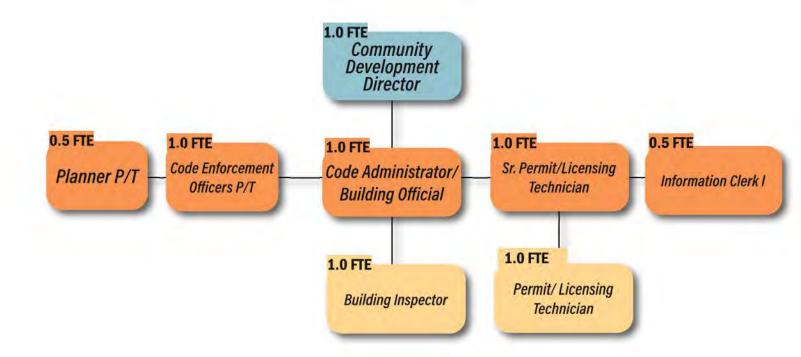
CITY CLERK

Performance Measures		FY	2020	FY 2021	F	Y 2022	
Ouputs							
Public Records							
Public Recor	ds Requests Processed	13	21	240		249	
	& Searches Processed	4	77	684		673	
	g packets published to web		16	36		39	
A Charles of the co.							
	olutions Adopted & Archived		/3	11/9		15/9	
Public Notices I		4	13	54		60	
Effectiveness N	leasures						
Public Records	7. 10.80.000						
Fulfilled w/in 1	0 Business Days	99.	.5%	99.0%	9	99.0%	
			FY 2021	FY 20	22	FY 2023	Budget
Line Item Bud	daet		Actual			Budget	% Chg
01-0510-1200	Salaries		55,495	57,50	5.5%	69,500	70 City
01-0510-1503	Educ/Special Pay		1,320	1,40		1,400	
01-0510-2100	FICA		4,011	4,50		5,500	
01-0510-2210	FRS		15,768	17,40		23,000	
01-0510-2310	Health/Life Insurance		15,199	16,40	0	15,400	
01-0510-2320	L/T Disability Insurance		43	20	0	200	
01-0510-2400	Workers' Compensation		48	10	0	100	
	PERSONNEL SUBTOTAL	\$	91,883	\$ 97,50	0 \$	115,100	18%
01-0510-3410	Contract Svce - Election		3,510	32,30	0	32,300	
01-0510-3430	Contract Svce - Computer		-	1.4		12,300	
01-0510-3450	Contract Svce - Codification		1,300	1,50	0	1,500	
01-0510-3490	Contract Svce - Other		14,376	3,80	0	4,000	
01-0510-4000	Travel/Per Diem		1,232	2,00	0	1,900	
01-0510-4110	Communications		688	70	0	600	
01-0510-4120	Postage		6	2,90	0	2,900	
01-0510-4610	Maintenance - Copier		1,732	80	0	1,000	
01-0510-4700	Printing		35	10	0	100	
01-0510-4910	Legal Advertisements		10,689	13,00	0	13,000	
01-0510-5110	Office Supplies		499	1,00		1,000	
01-0510-5290	Operating Supplies		748	80	0	600	
01-0510-5410	Books/Publications		16	-		-	
01-0510-5430	Dues/Memberships		445	80		600	
01-0510-5440	Conferences/Training/Education	. 1	1,140	1,40		1,400	
	OPERATING SUBTOTAL	\$	36,415	\$ 61,10	0 \$	73,200	20%
TOTAL CITY	CLERK	\$	128,298	\$ 158,60	0 \$	188,300	19%



City of Seminole FY 2022-2023 Adopted Budget





Department Responsibilities

The Community Development Department is charged with the responsibilities of community planning, development and redevelopment project reviews and approvals, code enforcement, and building construction permitting and inspections. The Department is composed of two divisions, Building and Community Development.

The Building Division provides the City with permitting, code enforcement, occupational licensing, building plan review, and construction inspection services. These activities ensure the health, safety and welfare of the community through the enforcement of Federal, State and City construction and building codes. Permit technicians handle the intake and processing of all building permits and occupational licensing of all businesses operating within the City of Seminole. Building inspection staff are responsible for plan review and field inspections for compliance with applicable codes, regulations and laws. Code Enforcement Officers enforce the City's Municipal Code of Ordinances for violations such as dealing with nuisances, signs, land use and zoning, and life-safety regulations. Coordination of enforcement with other departments is an important aspect of daily assignments.

The Community Development Division provides the public with the highest level of service in the areas of zoning administration, development and redevelopment processes, long range comprehensive planning, and intergovernmental coordination. This includes short and long range planning activities within the City of Seminole. Short-range planning duties include the application of zoning and land development regulations to specific developments, including coordination of site plan reviews and quasi-judicial board actions. Long-range functions include monitoring and amending the Municipal Comprehensive Plan and coordinating planning activities which have a future impact to development and quality of life issues. Duties in this area also include responsibility of the City's local planning agency as well as coordination with state, regional and other local planning agencies. This division is also responsible for the overall planning, organization, coordination, staffing, reporting and budgeting of the entire Community Development Department.





Budget Summary	FY 2021	FY 2022	FY 2023	Budget
BY DIVISION	Actual	Budget	Budget	% Chg
Building	586,838	648,800	666,800	
Community Development	247,088	264,600	245,700	
Total	\$ 833,926 \$	913,400 \$	912,500	0%

	Total	\$ 833,926 \$	913,400 S	912,500	0%
	CIP Fund	26,452	30,000	- 4	
	General Fund	807,474	883,400	912,500	
BY F	BY FUND	Actual	Budget	Budget	% Chg
		FY 2021	FY 2022	FY 2023	Budget
	Total	\$ 833,926 \$	913,400 \$	912,500	0%
	Other	67,391	4	W.	
	Capital	26,452	30,000		
	Operating	272,680	307,800	335,700	
	Personnel	467,403	575,600	576,800	
	BY CATEGORY	Actual	Budget	Budget	% Chg
Budget Sui	mmary	FY 2021	FY 2022	FY 2023	Budget

Staffing

Shown in Full-Time Equivalents (FTE)	FY 2021	FY 2022	FY 2023	Position
Full-Time Positions	Actual	Budget	Budget	Changes
Community Development Director	1	1	I	0
Building Official	1	1	1	0
Building Inspector	1	1	1	0
Sr. Permit/Licensing Technician	1	1	1	0
Permit/Licensing Technician	0.625	1	1	0
Part-Time Positions				
Planner	0.5	0.5	0.5	0
Code Enforcement Officer	1	1	1	0
Information Clerk	0.5	0.5	0.5	0
TOTAL FTE	6.625	7	7	0

Performance Measures	FY 2020	FY 2021	FY 2022	
Outputs				
Permits Issued	1,898	1,873	1,762	
Permit Valuation	\$31.8M	\$27.5M	\$29.5M	
Building Inspections	5,010	4,125	4,609	
Business Tax Receipts Issued	1,103	1,178	1,165	
Effectiveness Measures				
ISO Rating	1	1	1	

Building & Code Administration Division

Budgetary Highlights

In the Building Division, personnel costs are proposed to increase by 6%. Operating expenses reflect a 10% increase (\$25,600). Professional legal services costs, associated with the Special Magistrate for Code Enforcement (\$5,000), were moved from the City Attorney's budget to better reflect costs associated within this Division. In addition, \$5,000 was added for Building Official and inspection services to meet state license requirements and maintain service levels, as required by State law. In addition, \$16,000 is included for department-wide training on the EnerGov software platform.

		FY 2021	FY 2022	FY 2023	Budget
Line Item Bud	dget	Actual	Budget	Budget	% Chg
01-0524-1200	Salaries full-time	127,294	188,800	233,500	
01-0524-1310	Salaries part-time	67,637	85,600	53,100	
01-0524-1400	Overtime	3,838		-	
01-0524-1509	Allowances		500	-	
01-0524-2100	FICA	14,961	21,000	22,100	
01-0524-2210	Retirement	18,808	32,900	37,400	
01-0524-2310	Health/Life Insurance	12,280	29,200	34,100	
01-0524-2320	L/T Disability	223	500	600	
01-0524-2400	Workers' Compensation	2,384	3,200	3,300	
	PERSONNEL SUBTOTAL	\$ 247,425	\$ 361,700	\$ 384,100	6%
01-0524-3437	Professional Services	4	.,2	10,000	
01-0524-3438	Contractual Services	23,366	54,400	56,800	
01-0524-3701	Administrative Allocation	32,560	132,000	132,000	
01-0524-4000	Travel & Per Diem	132,000	1,900	1,900	
01-0524-4110	Phone & Internet	5,494	5,500	5,400	
01-0524-4120	Postage	1,920	1,700	1,700	
01-0524-4300	Electric, Water/Sewer	7,605	9,800	8,100	
01-0524-4490	Rentals & Leases	26,100	26,100	26,100	
01-0524-4500	Insurance	4,591	5,200	5,200	
01-0524-4610	Repair & Maintenance	1,453	4,100	2,900	
01-0524-4790	Printing	878	900	900	
01-0524-5110	Office Supplies	1,943	5,000	5,000	
01-0524-5210	Operating Supplies	1,189	7,200	7,200	
01-0524-5410	Books/Publications/Mbrships	5,661	2,000	2,200	
01-0524-5440	Training	809	1,300	17,300	
	OPERATING SUBTOTAL	\$ 245,569	\$ 257,100	\$ 282,700	10%
35-0524-6926	Capital Vehicles- CIP	26,452	30,000		
	CAPITAL SUBTOTAL	\$ 26,452	\$ 30,000	\$	-100%
01-0524-6902	Interfund Transfer to CIP Fund	67,391	-		
	OTHER SUBTOTAL	\$ 67,391	\$ -	\$ -	0%
TOTAL BUIL	DING DIVISION	\$ 586,837	\$ 648,800	\$ 666,800	3%

Community Development Division

Budgetary Highlights

Within the Community Development Division, total costs are decreasing by 7%. Personnel costs are decreasing by 10%, as the FY22 Budget included the retirement payout of tenured staff members in this Division. Operating costs are increasing by 5% (\$2,300). Professional legal services costs, associated with zoning and development (\$5,000), were moved from the City Attorney's budget to better reflect costs in this Division.

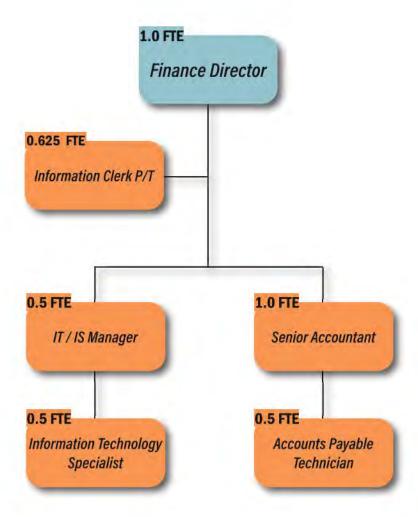
		FY 2021	FY 2022	FY 2023	Budget
		Actual	Budget	Budget	% Chg
01-0530-1200	Salaries part-time	116,188	116,200	103,200	
01-0530-1310	Salaries full-time	43,772	34,100	29,100	
01-0530-1503	Education Pay	1,320	1,400	1,400	
01-0530-1509	Allowances	440	500	500	
01-0530-2100	FICA	12,373	11,600	10,300	
01-0530-2210	Retirement	36,626	39,500	34,100	
01-0530-2310	Health & Life Insurance	8,976	10,000	13,700	
01-0530-2320	LT Disability Insurance	147	400	200	
01-0530-2400	Workers' Compensation	137	200	200	
	PERSONNEL SUBTOTAL	\$ 219,978 \$	213,900 \$	192,700	-10%
01-0530-3143	Professional Services	-	20,000	25,000	
01-0530-3490	Contractual Services	9,681	700	700	
01-0530-4000	Travel & Per Diem	1,245	1,000	800	
01-0530-4110	Phone and Internet	2	1,400	1,300	
01-0530-4120	Postage	1,291	800	800	
01-0530-4310	Electricity	328	3,000	2,300	
01-0530-4320	Water/Sewer	2,221	200	200	
01-0530-4512	Insurance	71	900	Ç.	
01-0530-4610	Repair & Maintenance	732	600	2	
01-0530-4700	Printing	175	2,000	2,000	
01-0530-4800	Promotional Activities	-	2,400	2,400	
01-0530-4990	Other Current Charges	10,688	15,000	15,000	
01-0530-5110	Office Supplies	152	800	800	
01-0530-5210	Operating Supplies	120	700	700	
01-0530-5430	Dues/Memberships	223	700	500	
01-0530-5440	Training	118	500	500	
	OPERATING SUBTOTAL	\$ 27,045 \$	50,700 \$	53,000	5%
TOTAL COM	MUNITY DEVELOPMENT	\$ 247,022 \$	264,600 \$	245,700	-7%



FINANCE

City of Seminole FY 2022-2023 Adopted Budget





Department Responsibilities

The Department is composed of two divisions: Finance and Information Technology (IT). Responsibilities of the Finance Division include executing the financial policies established by the City Council and City Manager and ensuring compliance with all applicable federal, state, and local laws and accounting principles. Activities include providing timely payments to city vendors and creditors, procurement, maintaining fixed assets, processing payroll, and producing financial reports including the Annual Comprehensive Financial Report. This Department is also responsible for coordinating the annual budget and capital improvements plan process each year.

The IT Division supports twenty-eight (28) software applications used to conduct City business, of which nine critical systems are hosted on-premises. The IT Division also maintains the City's network of infrastructure including 37 physical or virtual servers; 40 iPads; 10 managed and unmanaged Wi-Fi networks; 160 workstations; and miscellaneous devices including weather stations, HVAC controllers, smartphones, and fuel tank sensors. This hardware is connected through 13 Public IP addresses and 12 internal subnets.

Budget S	ummary	FY 2021	FY 2022	FY 2023	Budget
	BY DIVISION	Actual	Budget	Budget	% Chg
	Finance	323,541	373,000	435,300	
	IT	583,130	176,600	188,300	
	Total	\$ 906,671 \$	549,600 \$	623,600	13%
		FY 2021	FY 2022	FY 2023	Budget
	BY CATEGORY	Actual	Budget	Budget	% Chg
	Personnel	395,074	430,100	469,200	
	Operating	202,669	119,500	147,400	
	Capital	308,928	-	7,000	
	Other			-	
	Total	\$ 906,671 \$	549,600 \$	623,600	13%
		FY 2021	FY 2022	FY 2023	Budget
	BY FUND	Actual	Budget	Budget	% Chg
	General Fund	650,762	549,600	623,300	
	CIP Fund	32,411	-	4	
	Grants Fund	84,772		-	
	Multimodal Impact Fee Fund	70		-	
	Penny Fund	138,656	2	300	
	Total	\$ 906,671 \$	549,600 \$	623,600	13%

Performance Measures	FY 2020	FY 2021	FY 2022
Outputs			
Purchase Orders Issued	2,664	2,626	2,529
Payroll Direct Deposit Transactions	4,795	4,910	4,868
Technology Devices Supported	282	293	310
Website Home Page Visits	52,842	66,594	67,872

fficiency Measures			
Payroll Processes by Direct Deposit	100%	100%	100%
Voided Checks as % of Checks Issued	5%	4%	3%
ACH Payments vs Checks Issued	5.2%	6.1%	7.4%
Solicitations Issued & as % of Major Purchases	7 / 50%	4 / 40%	6 / 40%
Effectiveness Measures			
General Fund operating reserves (Goal>25%)	27%	33%	30%
GFOA Distinguished Budget Award	Yes	Yes	Yes
GFOA Excellence in Financial Reporting Award	Yes	Yes	Pending
Website Scores by Site Improve			
Digital Certainty Index	91	92	87
Quality Assurance	99	99	99
ADA Accessibility	87	93	94
Search Engine Optimization	87	84	87







Seminole celebrates being debt-free by having a "Debt Retirement" party.

Staffing

Shown in Full-Time Equivalents (FTE) Full-Time Positions	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	Position Changes
Director of Administration	1	0	0	0
Finance Director	1	1	1	0
Senior Accountant	1	1	1	0
Accounts Payable Technician	0.5	0.5	0.5	0
IT/IS Manager	0.5	0.5	0.5	0
Information Tech. Specialist Part-Time Positions	0.5	0.5	0.5	0
Information Clerk	0.625	0.625	0.625	0
TOTAL FTE	5.125	4.125	4.125	0

Budgetary Highlights

Within the Finance Division, the FY23 Budget is increasing by 17% over the prior year level. Personnel cost increases of 8% reflect both a FY22 mid-year Classification and Compensation Plan update, which was approved through an FY22 Budget Amendment Ordinance, as well as the FY23 Classification & Compensation Plan revision and a 3% merit increase.

Operating expenses are increasing 40% due to increases in the cost of professional services for the City audit and an actuarial study of post-employment benefits which is required every two years. In addition, the operating budget includes one-time costs associated with replacing 72 office and desk chairs at City Hall, as well as cleaning all chairs in Council Chambers (\$40,000). The capital budget provides for the replacement of a seven-year old copier (\$7,000 CIP Fund).

			FY 2021	FY 2022	FY 2023	Budget
Line Item Bud	dget		Actual	Budget	Budget	% Chg
01-0513-1200	Salaries		177,723	195,100	207,800	
01-0513-1503	Special Pay		2,640	3,300	2,700	
01-0513-2100	FICA		12,954	15,100	16,100	
01-0513-2210	Retirement		40,590	44,400	57,400	
01-0513-2310	Health/Life Insurance		34,048	36,800	34,600	
01-0513-2320	L/T Disability Insurance		331	400	400	
01-0513-2400	Workers' Compensation		170	300	300	
	PERSONNEL SUBTOTAL	\$	268,457 \$	295,400 \$	319,300	8%
01-0513-3200	Professional Svcs		26,455	17,300	18,800	77=
01-0513-3490	Contract Services		12,966	19,300	21,500	
01-0513-4000	Travel/Per Diem		262	1,000	600	
01-0513-4110	Communications		1,944	2,000	1,900	
01-0513-4120	Postage		1,735	2,000	2,000	
01-0513-4320	Water/Sewer		0.0	400	400	
01-0513-4500	Insurance			13,400	10,300	
01-0513-4690	R & M			2,200	600	
01-0513-4790	Printing - Other		1,260	2,500	2,700	
01-0513-4909	Bank Fees		5,258	7,500	4,000	
01-0513-5110	Office Supplies		1,975	1,000	1,000	
01-0513-5290	Operating Supplies		378	5,400	42,300	
11-0513-5290	Oper Supplies- MIF Fund		70	-	-	
21-0513-5290	Oper Supplies- Penny Fund		364	-	300	
01-0513-5410	Books/Publications			100	100	
01-0513-5430	Dues/Memberships		1,100	1,500	1,500	
01-0513-5440	Conferences/Training		1,318	2,000	1,000	
	OPERATING SUBTOTAL	\$	55,084 \$	77,600 \$	109,000	40%
01-0513-6410	Capital Equipment		+		7,000	
	CAPITAL SUBTOTAL	\$	- \$	- \$	7,000	N/A
FINANCE DIV	VISION TOTAL	S	323,541 \$	373,000 \$	435,300	17%

Budgetary Highlights

The Information Technology Division budget is increasing by 7% over the prior year level. As with all City Departments, personnel costs in FY23 reflect both a FY22 mid-year Classification and Compensation Plan update, which was approved through an FY22 Budget Amendment Ordinance, as well as the FY23 Classification & Compensation Plan revision and a 3% merit increase. These changes collectively result in an 11% increase in personnel costs over the FY22 Budget.

Operating expenses are decreasing by 8% in FY23 and reflect some software maintenance expenses being moved from the IT Division to the City Clerk's Budget to better reflect costs of operations within Departments.

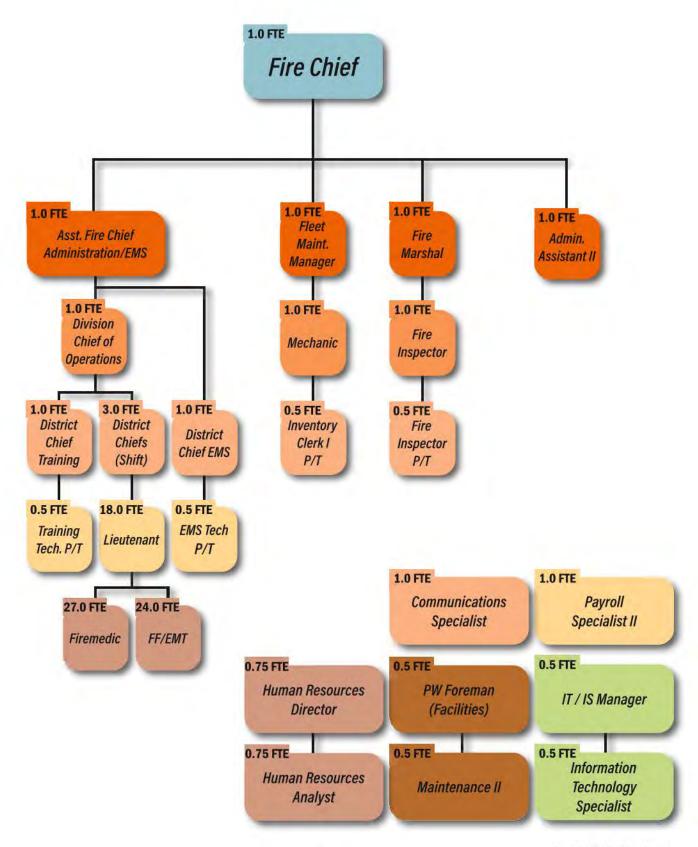
		FY 2021	FY 2022	FY 2023	Budget
Line Item Bud	dget	Actual	Budget	Budget	% Chg
01-0516-1200	Salaries	95,610	99,600	109,300	
01-0516-1503	Education Pay	1,320	1,400	1,400	
01-0516-1509	Cell Phone Allowance	440	500	500	
01-0516-2100	FICA	7,248	7,700	8,500	
01-0516-2210	Retirement	9,857	12,200	14,300	
01-0516-2310	Health & Life Insurance	11,948	13,000	15,500	
01-0516-2320	LT Disability Insurance	166	100	200	
01-0516-2400	Workers' Compensation	29	200	200	
	PERSONNEL SUBTOTAL \$	126,617 \$	134,700 \$	149,900	11%
01-0516-3430	Contract Svce - Computer	4,490	8,600	12,200	
13-0516-3490	Contractual Svcs- Grants Fund	4,400	2	4	
01-0516-4000	Travel/Per Diem	15	1,400	1,400	
01-0516-4110	Communications	686	2,300	2,400	
01-0516-4120	Postage	2,125	200	600	
01-0516-4310	Electric	9,996	13,000	10,500	
01-0516-4410	Rental/Lease	947	1,500	30	
01-0516-4500	Insurance	7,403	400	300	
35-0516-4650	R & M - CIP Fund	4,992	- 3	- 1	
01-0516-4660	R & M	655	1,300	500	
01-0516-4790	Printing	2,946	1.0	4	
01-0516-4800	Promotional Activities	100	÷	-	
01-0516-4990	Other Current Charges	240	700	4	
01-0516-5110	Office Supplies	184	300	300	
01-0516-5290	Operating Supplies	27,244	9,900	7,900	
13-0516-5290	Operating Supplies- Grants Fund	80,372	-	-	
01-0516-5410	Books/Publications	÷	200	200	
01-0516-5430	Dues/Memberships	200	100	100	
01-0516-5440	Conferences/Training	590	2,000	2,000	
	OPERATING SUBTOTAL \$	147,585 \$	41,900 \$	38,400	-8%

		FY 2021	FY 2022	FY 2023	Budget
Line Item Bud	dget	Actual	Budget	Budget	% Chg
01-0516-6410	Capital Outlay - Equipment	8,436			
21-0516-6400	Capital Equipment- Penny Fund	138,292	- 1	3	
35-0516-6400	Capital Equipment- CIP Fund	13,759	1.4	4	
35-0516-6952	Capital Vehicle- CIP Fund	13,658	-		
	CAPITAL SUBTOTAL	\$ 174,145	\$	\$ *	N/A
01-0516-6905	Interfund Transfer	134,783	1.2	4	
	OTHER SUBTOTAL	\$ 134,783	\$ 	\$	N/A
I.T. DIVISION	TOTAL	\$ 583,130	\$ 176,600	\$ 188,300	7%



City of Seminole FY 2022-2023 Adopted Budget





Department Responsibilities

The Fire Rescue Department is divided into six divisions: Fire Administration, Emergency Medical Services (EMS), Life Safety Services, Fire Training, Fleet Maintenance, and Fire Operations.

EMS and Fire Operations personnel are divided into three shifts, each lasting twenty-four hours. The Department operates from four fire stations providing comprehensive public safety services that include emergency fire, rescue, hazardous materials mitigation and medical services, fire prevention and code enforcement, and public education.

Budgetary Highlights

The Fire Rescue Department's budget is increasing by 9% or \$1,016,600 in FY23. Nearly \$800,000 of this increase is in the personnel category of expenses. Two new positions have been added, a Division Chief and District Chief, and one position was eliminated, an Assistant Chief. Non-represented Fire Rescue employees are budgeted to receive a one-time 3% increase in wages October 1 and a maximum 3% merit increase on their work anniversary date. Represented employees are budgeted to receive a one-time equity adjustment of \$1.91/hour on October 1 in accordance with the new Collective Bargaining Agreement, and are then eligible for up to a 3% merit increase on their work anniversary date. The City is also contributing an additional 0.5% of represented employees' pay to their pension, decreasing the employee contribution rate from 12.5% to 12.0% in FY23.

Budget Summ	nary	FY 2021	FY 2022	FY 2023	Budget
and a second	BY DIVISION	Actual	Budget	Budget	% Chg
	Fire Administration	888,211	1,847,000	2,010,300	1312.10
	Emergency Medical Services	2,663,417	2,848,800	3,119,900	
	Life Safety Services	175,457	236,300	247,400	
	Fire Training	174,415	217,900	197,500	
	Fleet Maintenance	308,525	257,700	268,800	
	Fire Operations	7,570,541	6,322,800	6,903,200	
	Total	\$ 11,780,566	\$ 11,730,500	\$ 12,747,100	9%
		FY 2021	FY 2022	FY 2023	Budget
	BY CATEGORY	Actual	Budget	Budget	% Chg
	Personnel	9,052,547	9,302,800	10,095,400	
	Operating	1,358,361	1,621,400	1,594,300	
	Capital	1,369,658	806,300	1,057,400	
	Total	\$ 11,780,566	\$ 11,730,500	\$ 12,747,100	9%
		FY 2021	FY 2022	FY 2023	Budget
	BY FUND	Actual	Budget	Budget	% Chg
	General Fund	11,780,566	10,789,200	11,688,700	
	CIP Fund		790,300	697,400	
	Grants Fund		1,000	1,000	
	Penny Fund	A	150,000	360,000	
	Total	\$ 11,780,566	\$ 11,730,500	\$ 12,747,100	9%

Staffing

hown in Full-Time Equivalents	FY 2021	FY 2022	FY 2023	Position
Full-Time Positions	Budget	Budget	Budget	Changes
Fire Chief	1	1	1	0
Asst. Fire Chief of EMS	1	1	1	0
Asst. Fire Chief Ops. & Trng.	1	1	0	-1
Division Chief of Operations	0	0	1	1
District Chief (Shift)	3	3	3	0
District Chief of EMS	1	1	1	0
District Chief of Training	0	0	1	1
Lieutenant	18	18	18	0
FF/Paramedic	24	24	24	0
Firefighter/EMT	27	27	27	0
Fire Marshal	1	1	1	0
Public Affairs Officer	1	0	0	0
Communications Specialist	0	I	I	0
Maintenance Supervisor	1	1	1	0
Mechanic	1	1	1	0
Administrative Assistant II	1	1	1	0
Human Resources Director*	1	0.75	0.75	0
Human Resources Analyst*	0	0.75	0.75	0
Payroll Specialist II	1	1	1	0
IT/IS Manager*	0.5	0.5	0.5	0
IT Specialist*	0.5	0.5	0.5	0
Facilities Maintenance Superv.*	0.5	0.5	0.5	0
Building Maint. Tech. II*	0.5	0.5	0.5	0
Part-Time Positions				
Fire Inspector	1	1	1	0
Training Technician	0.5	0.5	0.5	0
Counter Clerk	0.5	0.5	0.5	0
EMS Technician	0.5	0.5	0.5	0
TOTAL FTE	87.5	88	89	1

^{*} Positions partially funded by Fire Rescue and other City Departments.

Performance Measures	FY	2020	FY 2021	FY 2022
Outputs				
Total Department Responses	1	1,917	13,511	13,649
Number of Periodic Fire Inspections		672	944	443
Number of Residents Taught Fire Safety	2	2,500	125	4,642
Number of Residents Taught CPR, AED or		8	60	105
First Aid Education				
Efficiency Measures				
Fire Rescue operating costs per capita (includes unincorporated residents served by Seminole Fire				
Rescue)	\$	94.64	\$ 99.31	\$ 106.27
Effectiveness Measures				
ISO* fire insurance rating		1	1	1
(Target: At or below 3, peer group average)				
Response Time Compliance	1	00%	100%	100%
Percentage of Responses Handled by		96%	96%	82%
First Due Apparatus				







Fire Administration Division

Budgetary Highlights

Within the Fire Administration Division, total expenses are increasing by 9% in FY23, largely due to one-time capital expenses in FY23. FY23 capital outlay includes replacement of Self-Contained Breathing Apparatus (SCBA) equipment (\$425,000), design of the new Bay Pines area F.S. 129 (\$360,000), HVAC replacements at Fire Station 29 (\$125,000), exterior sealing and exterior and interior painting at Fire Stations 30 and 31 (\$60,000), a vehicle replacement (\$49,900), and renovation of the women's locker room at Fire Station 29 (\$37,500).

Line Item B∪√√ (01-1522-1200) Salaries 433,771 440,900 459,700 459,700 459,700 1-1522-1400 Overtime 890 2,200 2,200 2,200 1-1522-1500 Education Pay 7,590 5,300 5,200 2,200 1-1522-1500 Allowances 1,580 1,582 1,580 1,580 <t< th=""><th></th><th></th><th>FY 2021</th><th>FY 2022</th><th>FY 2023</th><th>Budget</th></t<>			FY 2021	FY 2022	FY 2023	Budget
01-1522-1400 Overtime 890 2,200 2,200 01-1522-1503 Education Pay 7,590 5,300 5,900 01-1522-1500 Allowances 1,580 1,500 1,800 01-1522-2100 FICA 32,399 34,200 35,500 01-1522-2310 Retirement 58,769 66,900 69,500 01-1522-2320 LT Disability Insurance 663 900 1,100 01-1522-2320 LT Disability Insurance 663 900 1,100 01-1522-2400 Workers' Compensation 6,911 6,600 6,400 PERSONNEL SUBTOTAL 8 622,517 8 652,800 8 78,800 01-1522-3101 Professional Services 42,458 51,800 58,000 3,800 1-1522-310 100 3,800 1-1522-410 100 3,800 1-1522-410 100 3,800 1-1522-410 100 3,800 1-1522-410 100 1,000 1,000 1,000 1,000 1,000 1,000 1,	Line Item Bu	dget	Actual	Budget	Budget	% Chg
01-1522-1503 Education Pay 7,590 5,300 5,900 01-1522-1500 Allowances 1,580 1,500 1,800 01-1522-2100 FICA 32,399 34,200 35,500 01-1522-2230 Retirement 58,769 66,900 69,500 01-1522-2310 Health & Life Insurance 79,944 94,300 96,200 01-1522-2320 LT Disability Insurance 663 900 1,100 01-1522-2300 Worker's Compensation 6,911 6,600 6,400 PERSONNEL SUBTOTAL S 622,517 S 652,800 S 678,300 4% 01-1522-3101 Professional Services 42,458 51,800 58,000 - 01-1522-3400 Contractual Services 29,531 25,200 35,800 - 01-1522-4100 Travel & Per Diem 1,808 5,000 3,800 - 01-1522-4110 Phone & Internet 15,729 15,800 11,000 - 01-1522-4120 Postage 1,203 1,200 -<	01-1522-1200	Salaries	433,771	440,900	459,700	
01-1522-1500 Allowances 1,580 1,500 1,800 01-1522-2100 FICA 32,399 34,200 35,500 01-1522-2230 Retirement 58,769 66,900 69,500 01-1522-2310 Health & Life Insurance 79,944 94,300 96,200 01-1522-2320 LT Disability Insurance 663 900 1,100 01-1522-2400 Workers' Compensation 6,911 6,600 6,400 PERSONNEL SUBTOTAL 8 622,517 8 652,800 8 678,300 4% 01-1522-3101 Professional Services 42,458 51,800 58,000 01-1522-3102 Travel & Per Diem 1,808 5,000 3,800 01-1522-3101 Professional Services 29,531 25,200 35,800 01-1522-4000 Travel & Per Diem 1,808 5,000 3,800 01-1522-4110 Phone & Internet 15,729 15,800 11,000 01-1522-4120 Postage 1,203 1,200 1,200 01-1522-4310 M	01-1522-1400	Overtime	890	2,200	2,200	
01-1522-2100 FICA 32,399 34,200 35,500 01-1522-2230 Retirement 58,769 66,900 69,500 01-1522-2310 Health & Life Insurance 79,944 94,300 96,200 01-1522-2320 LT Disability Insurance 663 900 1,100 01-1522-2400 Workers' Compensation 6,911 6,600 6,400 PERSONNEL SUBTOTAL \$ 622,517 \$ 652,800 \$ 678,300 4% 01-1522-3101 Professional Services 42,458 51,800 58,000 01-1522-3400 Contractual Services 29,531 25,200 35,800 01-1522-4400 Travel & Per Diem 1,808 5,000 3,800 01-1522-4110 Phone & Internet 15,729 15,800 11,000 01-1522-4120 Postage 1,203 1,200 1,200 01-1522-4310 Electricity 19,667 19,000 20,700 01-1522-4320 Water/Sewer 509 600 600 01-1522-4500 Insurance<	01-1522-1503	Education Pay	7,590	5,300	5,900	
01-1522-2230 Retirement 58,769 66,900 69,500 01-1522-2310 Health & Life Insurance 79,944 94,300 96,200 01-1522-2320 LT Disability Insurance 663 900 1,100 01-1522-2400 Workers' Compensation 6,911 6,600 6,400 PERSONNEL SUBTOTAL \$ 622,517 \$ 652,800 \$ 678,300 4% 01-1522-3400 Contractual Services 42,458 51,800 58,000 01-1522-3400 Travel & Per Diem 1,808 5,000 3,800 01-1522-4000 Travel & Per Diem 1,808 5,000 3,800 01-1522-4110 Phone & Internet 15,729 15,800 11,000 01-1522-4120 Postage 1,203 1,200 1,200 01-1522-4310 Electricity 19,667 19,000 20,700 01-1522-4320 Water/Sewer 509 600 600 01-1522-4490 Rentals & Leases 72,000 72,000 72,000 01-1522-4501 Insur	01-1522-1500	Allowances	1,580	1,500	1,800	
01-1522-2310 Health & Life Insurance 79,944 94,300 96,200 01-1522-2320 LT Disability Insurance 663 900 1,100 01-1522-2400 Workers' Compensation 6,911 6,600 6,400 PERSONNEL SUBTOTAL \$ 622,517 \$ 652,800 \$ 678,300 4% 01-1522-3101 Professional Services 42,458 51,800 58,000 01-1522-3400 Contractual Services 29,531 25,200 35,800 01-1522-4000 Travel & Per Diem 1,808 5,000 3,800 01-1522-4110 Phone & Internet 15,729 15,800 11,000 01-1522-4120 Postage 1,203 1,200 1,200 01-1522-4310 Electricity 19,667 19,000 20,700 01-1522-4310 Electricity 19,667 19,000 20,700 01-1522-4320 Water/Sewer 509 600 600 01-1522-4490 Rentals & Leases 72,000 72,000 72,000 01-1522-4500 <	01-1522-2100	FICA	32,399	34,200	35,500	
01-1522-2320 LT Disability Insurance 663 900 1,100 01-1522-2400 Workers' Compensation 6,911 6,600 6,400 PERSONNEL SUBTOTAL 622,517 652,800 678,300 4% 01-1522-3101 Professional Services 42,458 51,800 58,000 01-1522-3400 Contractual Services 29,531 25,200 35,800 01-1522-4100 Travel & Per Diem 1,808 5,000 3,800 01-1522-4110 Phone & Internet 15,729 15,800 11,000 01-1522-4120 Postage 1,203 1,200 1,200 01-1522-4310 Electricity 19,667 19,000 20,700 01-1522-4310 Electricity 19,667 19,000 20,700 01-1522-4310 Rentals & Leases 72,000 72,000 72,000 01-1522-4490 Rentals & Leases 72,000 72,000 72,000 01-1522-4500 Repair & Maintenance 2,967 9,600 10,000 01-1522-4721	01-1522-2230	Retirement	58,769	66,900	69,500	
01-1522-2400 Workers' Compensation 6,911 6,600 6,400 PERSONNEL SUBTOTAL 622,517 652,800 678,300 4% 01-1522-3101 Professional Services 42,458 51,800 58,000 01-1522-3400 Contractual Services 29,531 25,200 35,800 01-1522-4000 Travel & Per Diem 1,808 5,000 3,800 01-1522-4110 Phone & Internet 15,729 15,800 11,000 01-1522-4120 Postage 1,203 1,200 1,200 01-1522-4310 Electricity 19,667 19,000 20,700 01-1522-4320 Water/Sewer 509 600 600 01-1522-4490 Rentals & Leases 72,000 72,000 72,000 01-1522-4500 Insurance 12,264 14,000 20,700 01-1522-4610 Repair & Maintenance 2,967 9,600 10,000 01-1522-4721 Printing 653 1,100 1,100 01-1522-4910 Other Current Expenses<	01-1522-2310	Health & Life Insurance	79,944	94,300	96,200	
PERSONNEL SUBTOTAL \$ 622,517 \$ 652,800 \$ 678,300 \$ 4% 01-1522-3101 Professional Services 42,458 51,800 \$ 58,000 01-1522-3400 Contractual Services 29,531 \$ 25,200 \$ 35,800 01-1522-4000 Travel & Per Diem 1,808 \$ 5,000 \$ 3,800 01-1522-4110 Phone & Internet 15,729 \$ 15,800 \$ 11,000 01-1522-4120 Postage 1,203 \$ 1,200 \$ 1,200 01-1522-4310 Electricity 19,667 \$ 19,000 \$ 20,700 01-1522-4320 Water/Sewer 509 \$ 600 \$ 600 \$ 600 01-1522-4490 Rentals & Leases 72,000 \$ 72,000 \$ 72,000 01-1522-4500 Insurance 12,264 \$ 14,000 \$ 20,700 01-1522-4610 Repair & Maintenance 2,967 \$ 9,600 \$ 10,000 01-1522-4610 Repair & Maintenance 134,000 \$ - 01-1522-4721 Printing 653 \$ 1,100 \$ 1,100 01-1522-4910 Other Current Expenses 131 \$ 1,000 \$ 1,000 01-1522-5110 Office Supplies 3,152 \$ 5,300 \$ 5,300 01-1522-5210 Operating Supplies Granst Fund - 1,000 \$ 26,400 01-1522-5400 Books, Pubs. & Mbrshp	01-1522-2320	LT Disability Insurance	663	900	1,100	
01-1522-3101 Professional Services 42,458 51,800 58,000 01-1522-3400 Contractual Services 29,531 25,200 35,800 01-1522-4000 Travel & Per Diem 1,808 5,000 3,800 01-1522-4110 Phone & Internet 15,729 15,800 11,000 01-1522-4120 Postage 1,203 1,200 1,200 01-1522-4310 Electricity 19,667 19,000 20,700 01-1522-4320 Water/Sewer 509 600 600 01-1522-4490 Rentals & Leases 72,000 72,000 72,000 01-1522-4500 Insurance 12,264 14,000 20,700 01-1522-4610 Repair & Maint- CIP Fund 134,000 - 01-1522-4721 Printing 653 1,100 1,000 01-1522-4910 Other Current Expenses 131 1,000 1,000 01-1522-5110 Office Supplies 3,152 5,300 5,300 01-1522-5210 Operating Supplies- Granst Fund	01-1522-2400	Workers' Compensation	6,911	6,600	6,400	
01-1522-3400 Contractual Services 29,531 25,200 35,800 01-1522-4000 Travel & Per Diem 1,808 5,000 3,800 01-1522-4110 Phone & Internet 15,729 15,800 11,000 01-1522-4120 Postage 1,203 1,200 1,200 01-1522-4310 Electricity 19,667 19,000 20,700 01-1522-4320 Water/Sewer 509 600 600 01-1522-4490 Rentals & Leases 72,000 72,000 72,000 01-1522-4500 Insurance 12,264 14,000 20,700 01-1522-4610 Repair & Maintenance 2,967 9,600 10,000 35-0522-4690 Repair & Maint- CIP Fund 134,000 - 01-1522-4721 Printing 653 1,100 1,100 01-1522-4910 Other Current Expenses 131 1,000 1,000 01-1522-5110 Office Supplies 3,152 5,300 5,300 01-1522-5210 Operating Supplies- Granst Fund <td< td=""><td></td><td>PERSONNEL SUBTOTAL</td><td>\$ 622,517 \$</td><td>652,800 \$</td><td>678,300</td><td>4%</td></td<>		PERSONNEL SUBTOTAL	\$ 622,517 \$	652,800 \$	678,300	4%
01-1522-4000 Travel & Per Diem 1,808 5,000 3,800 01-1522-4110 Phone & Internet 15,729 15,800 11,000 01-1522-4120 Postage 1,203 1,200 1,200 01-1522-4310 Electricity 19,667 19,000 20,700 01-1522-4320 Water/Sewer 509 600 600 01-1522-4490 Rentals & Leases 72,000 72,000 72,000 01-1522-4500 Insurance 12,264 14,000 20,700 01-1522-4610 Repair & Maintenance 2,967 9,600 10,000 35-0522-4690 Repair & Maint- CIP Fund 134,000 - 01-1522-4721 Printing 653 1,100 1,100 01-1522-4910 Other Current Expenses 131 1,000 1,000 01-1522-5110 Office Supplies 3,152 5,300 5,300 01-1522-5210 Operating Supplies- Granst Fund - 1,000 1,000 01-1522-5400 Books, Pubs. & Mbrshps. 1,0	01-1522-3101	Professional Services	42,458	51,800	58,000	
01-1522-4110 Phone & Internet 15,729 15,800 11,000 01-1522-4120 Postage 1,203 1,200 1,200 01-1522-4310 Electricity 19,667 19,000 20,700 01-1522-4320 Water/Sewer 509 600 600 01-1522-4490 Rentals & Leases 72,000 72,000 72,000 01-1522-4500 Insurance 12,264 14,000 20,700 01-1522-4610 Repair & Maintenance 2,967 9,600 10,000 35-0522-4690 Repair & Maint- CIP Fund 134,000 - 01-1522-4721 Printing 653 1,100 1,100 01-1522-4910 Other Current Expenses 131 1,000 1,000 01-1522-5110 Office Supplies 3,152 5,300 5,300 01-1522-5210 Operating Supplies- Granst Fund - 1,000 1,000 01-1522-5400 Books, Pubs. & Mbrshps. 1,064 2,000 2,100 01-1522-5440 Training 2,804	01-1522-3400	Contractual Services	29,531	25,200	35,800	
01-1522-4120 Postage 1,203 1,200 1,200 01-1522-4310 Electricity 19,667 19,000 20,700 01-1522-4320 Water/Sewer 509 600 600 01-1522-4490 Rentals & Leases 72,000 72,000 72,000 01-1522-4500 Insurance 12,264 14,000 20,700 01-1522-4610 Repair & Maintenance 2,967 9,600 10,000 35-0522-4690 Repair & Maint- CIP Fund 134,000 - 01-1522-4721 Printing 653 1,100 1,100 01-1522-4910 Other Current Expenses 131 1,000 1,000 01-1522-5110 Office Supplies 3,152 5,300 5,300 01-1522-5210 Operating Supplies 21,634 25,500 26,400 13-0522-5239 Operating Supplies- Granst Fund - 1,000 1,000 01-1522-5400 Books, Pubs. & Mbrshps. 1,064 2,000 2,100 01-1522-5440 Training 2,804	01-1522-4000	Travel & Per Diem	1,808	5,000	3,800	
01-1522-4310 Electricity 19,667 19,000 20,700 01-1522-4320 Water/Sewer 509 600 600 01-1522-4490 Rentals & Leases 72,000 72,000 72,000 01-1522-4500 Insurance 12,264 14,000 20,700 01-1522-4610 Repair & Maintenance 2,967 9,600 10,000 35-0522-4690 Repair & Maint- CIP Fund 134,000 - 01-1522-4721 Printing 653 1,100 1,100 01-1522-4910 Other Current Expenses 131 1,000 1,000 01-1522-5110 Office Supplies 3,152 5,300 5,300 01-1522-5210 Operating Supplies 21,634 25,500 26,400 13-0522-5239 Operating Supplies- Granst Fund - 1,000 1,000 01-1522-5400 Books, Pubs. & Mbrshps. 1,064 2,000 2,100 01-1522-5440 Training 2,804 3,800 3,900	01-1522-4110	Phone & Internet	15,729	15,800	11,000	
01-1522-4320 Water/Sewer 509 600 600 01-1522-4490 Rentals & Leases 72,000 72,000 72,000 01-1522-4500 Insurance 12,264 14,000 20,700 01-1522-4610 Repair & Maintenance 2,967 9,600 10,000 35-0522-4690 Repair & Maint- CIP Fund 134,000 - 01-1522-4721 Printing 653 1,100 1,100 01-1522-4910 Other Current Expenses 131 1,000 1,000 01-1522-5110 Office Supplies 3,152 5,300 5,300 01-1522-5210 Operating Supplies 21,634 25,500 26,400 13-0522-5239 Operating Supplies- Granst Fund - 1,000 1,000 01-1522-5400 Books, Pubs. & Mbrshps. 1,064 2,000 2,100 01-1522-5440 Training 2,804 3,800 3,900	01-1522-4120	Postage	1,203	1,200	1,200	
01-1522-4490 Rentals & Leases 72,000 72,000 72,000 01-1522-4500 Insurance 12,264 14,000 20,700 01-1522-4610 Repair & Maintenance 2,967 9,600 10,000 35-0522-4690 Repair & Maint- CIP Fund 134,000 - 01-1522-4721 Printing 653 1,100 1,100 01-1522-4910 Other Current Expenses 131 1,000 1,000 01-1522-5110 Office Supplies 3,152 5,300 5,300 01-1522-5210 Operating Supplies 21,634 25,500 26,400 13-0522-5239 Operating Supplies- Granst Fund - 1,000 1,000 01-1522-5400 Books, Pubs. & Mbrshps. 1,064 2,000 2,100 01-1522-5440 Training 2,804 3,800 3,900	01-1522-4310	Electricity	19,667	19,000	20,700	
01-1522-4500 Insurance 12,264 14,000 20,700 01-1522-4610 Repair & Maintenance 2,967 9,600 10,000 35-0522-4690 Repair & Maint- CIP Fund 134,000 - 01-1522-4721 Printing 653 1,100 1,100 01-1522-4910 Other Current Expenses 131 1,000 1,000 01-1522-5110 Office Supplies 3,152 5,300 5,300 01-1522-5210 Operating Supplies 21,634 25,500 26,400 13-0522-5239 Operating Supplies- Granst Fund - 1,000 1,000 01-1522-5400 Books, Pubs. & Mbrshps. 1,064 2,000 2,100 01-1522-5440 Training 2,804 3,800 3,900	01-1522-4320	Water/Sewer	509	600	600	
01-1522-4610 Repair & Maintenance 2,967 9,600 10,000 35-0522-4690 Repair & Maint- CIP Fund 134,000 - 01-1522-4721 Printing 653 1,100 1,100 01-1522-4910 Other Current Expenses 131 1,000 1,000 01-1522-5110 Office Supplies 3,152 5,300 5,300 01-1522-5210 Operating Supplies 21,634 25,500 26,400 13-0522-5239 Operating Supplies- Granst Fund - 1,000 1,000 01-1522-5400 Books, Pubs. & Mbrshps. 1,064 2,000 2,100 01-1522-5440 Training 2,804 3,800 3,900	01-1522-4490	Rentals & Leases	72,000	72,000	72,000	
35-0522-4690 Repair & Maint- CIP Fund 134,000 - 01-1522-4721 Printing 653 1,100 1,100 01-1522-4910 Other Current Expenses 131 1,000 1,000 01-1522-5110 Office Supplies 3,152 5,300 5,300 01-1522-5210 Operating Supplies 21,634 25,500 26,400 13-0522-5239 Operating Supplies- Granst Fund - 1,000 1,000 01-1522-5400 Books, Pubs. & Mbrshps. 1,064 2,000 2,100 01-1522-5440 Training 2,804 3,800 3,900	01-1522-4500	Insurance	12,264	14,000	20,700	
01-1522-4721 Printing 653 1,100 1,100 01-1522-4910 Other Current Expenses 131 1,000 1,000 01-1522-5110 Office Supplies 3,152 5,300 5,300 01-1522-5210 Operating Supplies 21,634 25,500 26,400 13-0522-5239 Operating Supplies- Granst Fund - 1,000 1,000 01-1522-5400 Books, Pubs. & Mbrshps. 1,064 2,000 2,100 01-1522-5440 Training 2,804 3,800 3,900	01-1522-4610	Repair & Maintenance	2,967	9,600	10,000	
01-1522-4910 Other Current Expenses 131 1,000 1,000 01-1522-5110 Office Supplies 3,152 5,300 5,300 01-1522-5210 Operating Supplies 21,634 25,500 26,400 13-0522-5239 Operating Supplies- Granst Fund - 1,000 1,000 01-1522-5400 Books, Pubs. & Mbrshps. 1,064 2,000 2,100 01-1522-5440 Training 2,804 3,800 3,900	35-0522-4690	Repair & Maint- CIP Fund		134,000	7	
01-1522-5110 Office Supplies 3,152 5,300 5,300 01-1522-5210 Operating Supplies 21,634 25,500 26,400 13-0522-5239 Operating Supplies- Granst Fund - 1,000 1,000 01-1522-5400 Books, Pubs. & Mbrshps. 1,064 2,000 2,100 01-1522-5440 Training 2,804 3,800 3,900	01-1522-4721	Printing	653	1,100	1,100	
01-1522-5210 Operating Supplies 21,634 25,500 26,400 13-0522-5239 Operating Supplies- Granst Fund - 1,000 1,000 01-1522-5400 Books, Pubs. & Mbrshps. 1,064 2,000 2,100 01-1522-5440 Training 2,804 3,800 3,900	01-1522-4910	Other Current Expenses	131	1,000	1,000	
13-0522-5239 Operating Supplies- Granst Fund - 1,000 1,000 01-1522-5400 Books, Pubs. & Mbrshps. 1,064 2,000 2,100 01-1522-5440 Training 2,804 3,800 3,900	01-1522-5110	Office Supplies	3,152	5,300	5,300	
01-1522-5400 Books, Pubs. & Mbrshps. 1,064 2,000 2,100 01-1522-5440 Training 2,804 3,800 3,900	01-1522-5210	Operating Supplies	21,634	25,500	26,400	
01-1522-5440 Training 2,804 3,800 3,900	13-0522-5239	Operating Supplies- Granst Fund		1,000	1,000	
	01-1522-5400	Books, Pubs. & Mbrshps.	1,064	2,000	2,100	
OPERATING SUBTOTAL \$ 227,574 \$ 387,900 \$ 274,600 -29%	01-1522-5440	Training	2,804	3,800	3,900	
		OPERATING SUBTOTAL	\$ 227,574 \$	387,900 \$	274,600	-29%

Line Item Bud	dget	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Budget % Chg
21-0522-6200	Capital Buildings- Penny Fund	-	150,000	360,000	
35-0522-6200	Capital Buildings- CIP Fund	9		97,500	
01-1522-6400	Capital Equipment	38,120	4	(4)	
35-0522-6400	Capital Equipment- CIP Fund		656,300	599,900	
	CAPITAL SUBTOTAL	\$ 38,120	\$ 806,300	\$ 1,057,400	31%
TOTAL FIRE	ADMINISTRATION	\$ 888,211	\$ 1,847,000	\$ 2,010,300	9%





Emergency Medical Services Division

Budgetary Highlights

In the Emergency Medical Services (EMS) Division, total expenses are increasing by 10% over the prior year budget level. Personnel costs are increasing by 9% (\$228,200) due to the new three-year Collective Bargaining Agreement going into effect October 1, 2022. Operating costs are projected to increase by 16% (\$42,900). Fuel and vehicle maintenance costs are the primary drivers of operating increases, along with a modest increase for accounting services to conduct the City audit.

		FY 2021	FY 2022	FY 2023	Budget
Line Item Bud	lget	Actual	Budget	Budget	% Chg
01-1622-1200	Salaries	1,313,491	1,337,100	1,456,500	
01-1622-1202	Relief Staffing	305,685	473,000	516,500	
01-1622-1402	Overtime	207,768	-	¥	
01-1622-1503	Special Pays/Allowances	13,340	26,500	29,900	
01-1622-2100	FICA	111,911	100,000	112,400	
01-1622-2230	Retirement	241,527	332,400	356,000	
01-1622-2310	Health & Life Insurance	217,871	249,000	267,200	
01-1622-2320	LT Disability Insurance	2,043	3,100	3,500	
01-1622-2400	Workers' Compensation	32,929	51,200	58,500	
01-1622-2500	Unemployment Compensation	1,482	2,000	2,000	
	PERSONNEL SUBTOTAL	\$ 2,448,047	\$ 2,574,300	\$ 2,802,500	9%
01-1622-3101	Professional Services	21,250	25,900	28,500	
01-1622-3701	Administrative Charge	-	- 8		
01-1622-4310	Electricity	- 3	12	2	
01-1622-4500	Insurance	34,265	39,200	39,400	
01-1622-4660	Repair & Maintenance	101,820	110,400	125,200	
01-1622-4912	Licenses & Permits	3,300	1,000	4,000	
01-1622-5240	Operating Supplies	16,918	97,400	119,600	
01-1622-5430	Memberships	-	600	700	
	OPERATING SUBTOTAL	\$ 177,553	\$ 274,500	\$ 317,400	16%
01-01622-6490	Capital Outlay	37,818	-	- V	
	CAPITAL SUBTOTAL	\$ 37,818	\$ - 4	\$ -	0%
TOTAL EMS		\$ 2,663,418	\$ 2,848,800	\$ 3,119,900	10%







Life Safety Services Division

Budgetary Highlights

Within the Life Safety Division, total expenses are increasing by 5%. Personnel costs reflect merit increases of up to 3% for employees and nominal increases in benefit costs. Operating expenses are increasing a modest 2% (\$600).

		FY 2021	FY 2022	FY 2023	Budget
Line Item Bud	dget	Actual	Budget	Budget	% Chg
01-1722-1200	Salaries	109,844	138,600	161,700	
01-1722-1400	Overtime	3.1	1,300	1,300	
01-1722-1504	Special Pay & Allowances	895	1,900	2,500	
01-1722-2100	FICA	7,882	10,900	10,600	
01-1722-2210	Retirement	11,097	17,100	14,700	
01-1722-2310	Health/Life Insurance	18,755	29,900	19,200	
01-1722-2320	LT Disability Insurance	158	200	300	
01-1722-2400	Workers' Compensation	2,525	1,800	1,900	
	PERSONNEL SUBTOTAL \$	151,156 \$	201,700 \$	212,200	5%
01-1722-3101	Professional Services	700	700	800	
01-1722-3400	Contractual Services- Technology	180	2,300	2,900	
01-1722-4000	Travel & Per Diem	141	2,400	2,400	
01-1722-4110	Phone & Internet	3,811	4,000	4,000	
01-1722-4120	Postage	33	400	200	
01-1722-4520	Insurance	815	900	1,100	
01-1722-4660	Repair & Maintenance	1,552	2,500	1,500	
01-1722-4721	Printing	4	500	500	
01-1722-5110	Office Supplies	354	700	700	
01-1722-5240	Operating Supplies	5,888	7,600	8,200	
01-1722-5410	Books & Publications	1,910	2,000	2,100	
01-1722-5430	Memberships	-	500	500	
01-1722-5440	Training	9,238	10,100	10,300	
	OPERATING SUBTOTAL \$	24,301 \$	34,600 \$	35,200	2%
TOTAL LIFE	SAFETY SERVICES \$	175,457 \$	236,300 \$	247,400	5%

Fire Training Division

Budgetary Highlights

Within the Training Division, expenses are decreasing by 9% over the prior year level. This is due to a 13% decrease (\$21,200) in personnel costs, as an Assistant Chief position was replaced with a lower level District Chief of Training position.

		FY 2021	FY 2022	FY 2023	Budget
Line Item Bud	dget	Actual	Budget	Budget	% Chg
01-1822-1200	Salaries Full-time	87,185	90,300	81,000	
01-1822-1310	Salaries Part-time	13,782	14,000	15,000	
01-1822-1500	Special Pay & Allowances	1,250	800	1,700	
01-1822-2100	FICA	7,409	8,100	6,500	
01-1822-2210	Retirement	18,110	24,800	20,400	
01-1822-2230	Health & Life Insurance	16,157	16,500	9,100	
01-1822-2310	LT Disability Insurance	37	200	200	
01-1822-2320	Workers' Compensation	2,534	3,800	3,400	
	PERSONNEL SUBTOTAL	\$ 146,464 \$	158,500 \$	137,300	-13%
01-1822-3101	Professional Services	800	800	800	
01-1822-3490	Contractual Services	-	4.5	600	
01-1822-4000	Travel & Per Diem	31	3,800	4,000	
01-1822-4110	Phone & Internet	1,940	1,800	1,600	
01-1822-4120	Postage		100	100	
01-1822-4520	Insurance	365	800	1,000	
01-1822-4600	Repair & Maintenance	6,767	2,800	2,200	
01-1822-5110	Office Supplies	380	400	400	
01-1822-5210	Operating Supplies	5,336	16,700	17,000	
01-1822-5410	Books & Publications	589		1,000	
01-1822-5430	Dues & Memberships	15	1,400	400	
01-1822-5440	Training	10,171	20,800	21,100	
01-1822-5490	Tuition Reimbursement	1,557	10,000	10,000	
	OPERATING SUBTOTAL	\$ 27,951 \$	59,400 \$	60,200	1%
01-1822-6490	Capital Equipment				
	CAPITAL SUBTOTAL	\$ - \$	- \$		0%
TOTAL FIRE	TRAINING DIVISION	\$ 174,415 \$	217,900 \$	197,500	-9%

Fleet Maintenance Division

Budgetary Highlights

Within the Fleet Maintenance Division, total expenses are budgeted to increase by 4% over the prior year level. Personnel costs are increasing by 6% and reflect both a FY22 mid-year Classification and Compensation Plan update, which was approved through an FY22 Budget Amendment Ordinance, as well as the FY23 Classification & Compensation Plan revision and a 3% merit increase.





		FY 2021	FY 2022	FY 2023	Budget
Line Item Bud	get	Actual	Budget	Budget	% Chg
01-1922-1200	Salaries	150,012	150,200	155,800	
01-1922-1400	Overtime	480	1,300	1,300	
01-1922-1500	Allowances	960	1,100	1,100	
01-1922-2100	FICA	10,887	11,600	12,000	
01-1922-2210	Retirement	15,272	18,100	18,500	
01-1922-2310	Health & Life Insurance	30,374	25,000	30,400	
01-1922-2320	Long-term Disability Insurance	280	300	300	
01-1922-2400	Workers' Compensation	2,005	3,300	3,400	
	PERSONNEL SUBTOTAL	\$ 210,270	\$ 210,900	\$ 222,800	6%
01-1922-3101	Professional Services	- 2	200	200	
01-1922-3424	Contractual Services	3,787	8,800	10,700	
01-1922-4000	Travel & Per Diem	21	-	100	
01-1922-4110	Phone, Internet & Postage	5,210	4,700	3,200	
01-1922-4310	Utilities	6,892	7,000	7,400	
01-1922-4512	Insurance	4,340	4,500	6,500	
01-1922-4600	Repair & Maintenance	5,658	12,300	6,800	
01-1922-4922	Licenses & Permits	50	200	200	
01-1922-5110	Office Supplies	1,186	300	400	
01-1922-5210	Operating Supplies	15,918	9,200	 10,500	
	OPERATING SUBTOTAL	\$ 43,063	\$ 47,200	\$ 46,000	-3%
01-1922-6490	Capital Equipment	55,192		*	
	CAPITAL SUBTOTAL	\$ 55,192	\$ 4	\$ ÷	N/A
TOTAL FLEE?	Γ MAINTENANCE DIVISION	\$ 308,525	\$ 258,100	\$ 268,800	4%

Fire Operations Division

Budgetary Highlights

Expenses within the Fire Operations Division are budgeted to increase by 9% over the prior year budget level. Personnel costs are increasing by 10% as a result of the addition of a Division Chief of Operations and the impact of the new three-year Collective Bargaining Agreement going into effect October 1, 2022. Within the operating budget, costs are increasing 5% or \$42,700. Licenses and permits must be renewed in odd years and will result in a \$5,000 increase for FY23. Protective gear has been increasing in cost and the budget for this equipment is increasing 3% or \$8,100 over FY22.

		FY 2021	FY 2022	FY 2023	Budget
Line Item But	dget	Actual	Budget	Budget	% Chg
01-2522-1200	Salaries full-time	2,820,975	3,209,100	3,692,300	
01-2522-1310	Salaries part-time	18,997	19,200	20,100	
01-2522-1402	Overtime	319,969	165,000	165,000	
01-2522-1503	Special Pay & Allowances	59,260	83,700	102,200	
01-2522-2100	FICA	260,525	16,400	285,800	
01-2522-2210	Retirement	1,362,800	246,800	1,013,400	
01-2522-2310	Health & Life Insurance	533,191	990,100	602,600	
01-2522-2320	Long-term Disability Insurance	7,309	634,300	8,600	
01-2522-2400	Workers' Compensation	89,621	7,600	152,300	
01-2522-2500	Unemployment	1,447	132,400	4	
	PERSONNEL SUBTOTAL	\$ 5,474,094 \$	5,504,600 \$	6,042,300	10%
01-2522-3110	Professional Services	27,863	42,000	46,000	
01-2522-3400	Contractual Services	43,525	47,400	47,700	
01-2522-3504	Administrative Charges	287,200	287,200	293,500	
01-2522-4000	Travel & Per Diem	1,076	3,700	3,700	
01-2522-4110	Phone & Internet	24,043	19,000	25,000	
01-2522-4120	Postage	793	600	600	
01-2522-4311	Electricity	56,192	58,000	59,000	
01-2522-4310	Water/Sewer & Storm. Fees	14,794	12,300	15,000	
01-2522-4330	Natural Gas	4,842	5,500	5,500	
01-2522-4333	Propane	2,131	1,400	1,400	
01-2522-4512	Insurance	35,156	38,900	34,500	
01-2522-4600	Repair & Maintenance	100,240	112,100	102,600	
01-2522-4721	Printing	-	300	300	
01-2522-4912	Licenses & Permits	962	500	5,500	
01-2522-5110	Office Supplies	923	4,000	2,800	
01-2522-5210	Operating Supplies	247,000	178,600	210,900	
01-2522-5410	Books, Pubs. & Mbrships.	1,444	1,700	1,900	
01-2522-5440	Training	9,736	5,000	5,000	
	OPERATING SUBTOTAL	\$ 857,920 \$	818,200 \$	860,900	5%

Line Item Bud	dget	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Budget % Chg
01-2522-6400	Capital Equipment	161,864	2	-	
	CAPITAL SUBTOTAL	\$ 161,864	\$ 	\$ 5	0%
01-2522-6904	Interfund Transfer	1,076,664		-	
	OTHER SUBTOTAL	\$ 1,076,664	\$ - 4	\$ ÷.	0%
TOTAL FIRE	OPERATIONS	\$ 7,570,542	\$ 6,322,800	\$ 6,903,200	9%







HUMAN RESOURCES

City of Seminole FY 2022-2023 Adopted Budget





HUMAN RESOURCES

Department Responsibilities

This Department reflects the programs and activities associated with recruitment, hiring, retention, benefits administration, and risk management.

Budgetary Highlights

The FY23 Budget is decreasing by 66% in FY23, as the prior year included one-time costs associated with the implementation of the City's FY22 Class & Compensation Study in personnel expenses. These funds were reallocated to other City Departments through a mid-year FY22 Budget Amendment Ordinance.

Within the operating budget, \$5,000 was moved from the City Attorney's budget for professional services related to personnel and labor issues. Operating expenses for Human Resources activities are split with the Fire Rescue Department.

Budget Sun	nmary	FY 2021	FY 2022	FY 2023	Budget
	BY CATEGORY	Actual	Budget	Budget	% Chg
	Personnel	2,848	330,800	73,300	
	Operating	24,310	59,000	57,500	
	Capital		- 22		
	Other	+			
	Total	27,158	389,800	130,800	-66%
		FY 2021	FY 2022	FY 2023	Budget
	BY FUND	Actual	Budget	Budget	% Chg
	General Fund	27,158	389,800	130,800	
	Total	27,158	389,800	130,800	-66%
Staffing		FY 2021	FY 2022	FY 2023	Position

Staffing	FY 2021	FY 2022	FY 2023	Position
Shown in Full-Time Equivalents (FTE)	Budget	Budget	Budget	Changes
Full-Time Positions				
Human Resources Director	0	0.25	0.25	0
Human Resources Analyst	0	0.25	0.25	0
TOTAL FTE	0	0.5	0.5	0

Performance Measures	FY 2020	FY 2021	FY 2022
Outputs			
New Employees Hired	N/A	49	53
Employment Applications Processed	N/A	546	437
Workers' Compensation Claims	N/A	29	40
Employee Trainings Held	N/A	15	19
Efficiency Measures			
% Electronic Forms Completed w/in 1 week	N/A	81%	82%
City Turnover Rate /	18.6% /	19.7%/	24.6%
State and Local Govt. Benchmark	20.4%	19.9%	/ 22.6%
	120		Jump to Table of Conter

HUMAN RESOURCES

Effectiveness N	Teasures				
Health Insurance	e Participation Rate	N/A	84%	90.40%	
Retirement Savi	ngs Participation Rate	N/A	39%	38%	
Workers' Comp	ensation Mod Rate	0.95	0.87	0.94	
		FY 2021	FY 2022	FY 2023	Budget
Line Item Bud	dget	Actual	Budget	Budget	% Chg
01-1513-1200	Salaries	-	297,400	38,100	
01-1513-1503	Special Pay	-	700	1,000	
01-1513-2100	FICA	.2	2,500	2,700	
01-1513-2210	Retirement	-	7,600	9,300	
01-1513-2310	Health/Life Insurance	-	7,500	7,000	
01-1513-2320	L/T Disability Insurance	2	100	100	
01-1513-2400	Workers' Compensation	-	1=	100	
01-1513-2500	Unemployment Compensation	2,848	15,000	15,000	
PERSONNEL	SUBTOTAL	\$ 2,848 \$	330,800 \$	73,300	-78%
01-1513-3101	Prof. Svcs - Medical	8,350	- 74	12,000	
01-1513-3110	Prof. Svcs - Personnel	9,760	20,000	10,000	
01-1513-3190	Prof. Svcs - Legal	-	-	5,000	
01-1513-3430	Contract Syce - Computer	40.	4.0	7,000	
01-1513-3490	Contract Svce - Other	361	15,500	1,000	
01-1513-4000	Travel/Per Diem	2		300	
01-1513-4120	Postage	34	100	100	
01-1513-4800	Promotional Activities	1,716	9,500	9,500	
01-1513-4920	Employment Advertisements	3,251	3,000	3,300	
01-1513-5110	Office Supplies	30	12	500	
01-1513-5210	Operating Supplies	808	3,400	800	
01-1513-5430	Dues/Memberships		201	200	
01-1513-5440	Conferences/Training/Education		7,500	7,800	
OPERATING		\$ 24,310 \$	59,000 \$		-3%
	OURCES TOTAL	\$ 27,158 \$	389,800 \$		-66%





LAW ENFORCEMENT

City of Seminole FY 2022-2023 Adopted Budget

LAW ENFORCEMENT

Department Responsibilities

Law enforcement services are provided through a contract with the Sheriff of Pinellas County. Services include a full range of traditional police services such as patrol, traffic enforcement, community policing, investigations, detention, and prosecution. Special law enforcement services are also provided, such as canine, drug intervention and special operations.

Budgetary Highlights

Operating costs for the Pinellas County Sheriff's Office to provide law enforcement services have increased in FY23. Funding for enhanced neighborhood patrols and traffic enforcement which is also included in the budget, remained at the same level as the prior year.

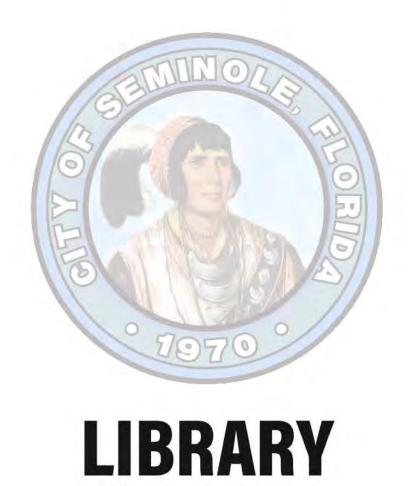
Budget Summary

BY CATEGORY Actual Personnel FY 2021 FY 2022 FY 2023 Budget % Chg Personnel - <th>Capital Other Total</th> <th>ě</th> <th>1,894,375 \$</th> <th>2,009,400 \$</th> <th>2,099,200</th> <th>4%</th>	Capital Other Total	ě	1,894,375 \$	2,009,400 \$	2,099,200	4%
BY CATEGORY Actual Budget Budget % Chg			1,894,375	2,009,400	2,099,200	
	Personnel		i a	-		
	BY CATEGORY					

Total	S	1,894,375	S	2,009,400	\$ 2,099,200	4%
General Fund		1,894,375		2,009,400	2,099,200	
BY FUND		Actual		Budget	Budget	% Chg
		FY 2021		FY 2022	FY 2023	Budget

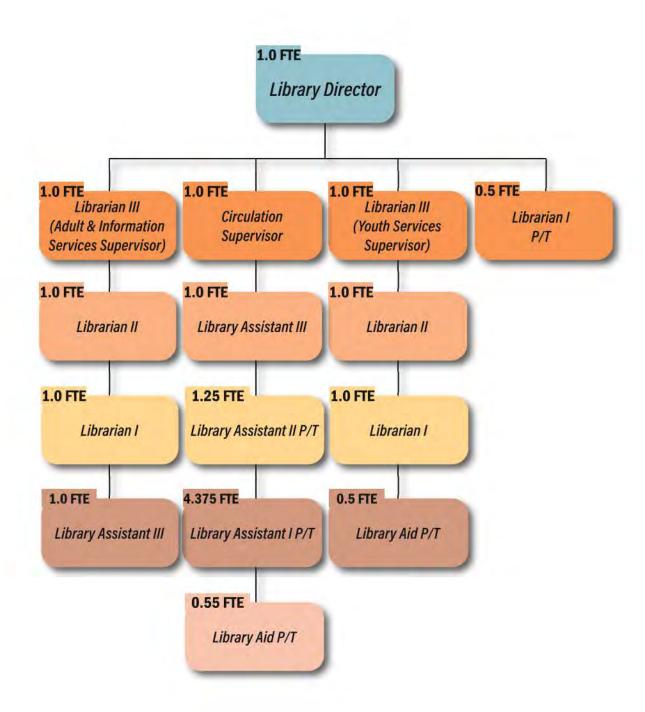
Staffing	FY 2021	FY 2022	FY 2023	Position
Shown in Full-Time Equivalents (FTE)	Budget	Budget	Budget	Changes
Full-Time Positions	0	0	0	0
Part-Time Positions	0	0	0	0
TOTAL FTE	0	0	0	0

		FY 2021	FY 2022	FY 2023	Budget
Line Item Bud	dget	Actual	Budget	Budget	% Chg
01-0521-3440	Contract Svce - Sheriff	1,836,312	1,895,300	1,986,600	
01-0521-3490	Contract Svce - Other	57,119	112,600	112,600	
01-0521-4110	Communications	927	1,500	-	
01-0521-5290	Operating Supplies	17	(4)		
	OPERATING SUBTOTAL	\$ 1,894,375	\$ 2,009,400	\$ 2,099,200	4%
TOTAL LAW	ENFORCEMENT	\$ 1,894,375	\$ 2,009,400	\$ 2,099,200	4%



City of Seminole FY 2022-2023 Adopted Budget





LIBRARY

Department Responsibilities

Library administration provides oversight of all library functions and the library facility; manages the operational and capital improvements budgets; monitors and evaluates employee performance; and coordinates relations with other city departments and divisions, and with other libraries and library organizations. The Technical Services section is responsible for the cataloging of new acquisitions and donations, including books, videos, audio books, and compact disks. Other responsibilities include processing of all items for shelf-readiness, repairing damaged materials, and discarding obsolete or badly damaged materials.

Circulation Services is responsible for the check-out, check-in, reserves, overdues and fines associated with all library materials and for library card registrations. The Circulation Supervisor also has responsibility for coordinating the use of library meeting rooms and general supervision of library volunteers. Reference Services help patrons obtain information they require in virtually any subject. Patrons' questions are answered using the library's print collection, electronic databases or the World Wide Web. Reference staff members also assist patrons using the library's online catalog and public internet computers, select materials for the adult and young adult (teen) collections, provide interlibrary loan services and maintain the library's website.

Children's Services select children's materials in various formats (books, magazines, CD's, videos); provides reader advisory service for recreational reading and school assignments; conducts programming for pre-school and elementary school age children in the library and through outreach visits; and conducts tours for Scout troops and school classes.

Budget Sum	mary		FY 2021	FY 2022	FY 2023	Budget
	BY CATEGORY		Actual	Budget	Budget	% Chg
	Personnel		871,864	995,900	1,029,200	
	Operating		175,210	73,000	72,500	
	Capital			115,000	129,500	
	Other				4	
	Total	\$	1,047,074 \$	1,183,900 \$	1,231,200	4%
			FY 2021	FY 2022	FY 2023	Budget
	BY FUND		Actual	Budget	Budget	% Chg
	General Fund		1,046,781	1,183,900	1,226,200	
	Grants Fund		293	-	-	
	CIP Fund				5,000	
	Total	S	1,047,074 \$	1,183,900 \$	1,231,200	4%

Staffing

Shown in Full-Time Equivalents (FTE)	FY 2021	FY 2022	FY 2023	Position
Full-Time Positions	Budget	Budget	Proposed	Changes
Library Director	1	1	1	0
Circulation Supervisor	1	1	1	0
Librarian III	2	2	2	0
Librarian II	3	2	2	0
Librarian I	2	2	2	0
Library Assistant III	2	2	2	0

LIBRARY

TOTAL FTE	18.25	17.25	17.175	-0.075
Library Aide	1	1	1.05	0.05
Library Assistant I	5.125	5.125	4.375	-0.75
Library Assistant II	0.625	0.625	1.25	0.625
Librarian I	0.5	0.5	0.5	0
Part-Time Positions				

Performance Measures	FY 2020	FY 2021	FY 2022
Outputs			
Hours Open to Public	2,271	2,631	3,569
Print & Digital Circulation	231,682	250,530	256,738
Library Visits	120,097	92,945	143,183
Programs Held	728	395	556
Program Attendance	14,056	4,752	16,916
Volunteer Hours	3,669	1,636	5,570
Registered Cardholders	37,068	38,392	32,825
Efficiency Measures			
Library Website Hits	57,474	53,796	96,644
Effectiveness Measures			
Annual Circulation Rate per Cardholder	6.3	6.5	7.8
Summer Reading Participants	N/A	990	3,365
Annual Cost per Cardholder*	\$26.95	\$27.27	\$33.32





Through a joint-use agreement, Seminole Community Library serves as both the campus library for St. Petersburg College- Seminole Campus and as the City of Seminole's library.

LIBRARY

Budgetary Highlights

The FY23 Library Budget is increasing by 4% in FY23. Within personnel expenses, a reorganization of staffing includes the elimination of one vacant part-time (0.5 FTE) Library Assistant I, as well as the reclassification of one part-time (0.5 FTE) Library Assistant II. Additional hours have been redistributed to decrease the total FTE for the Library and lower personnel costs.

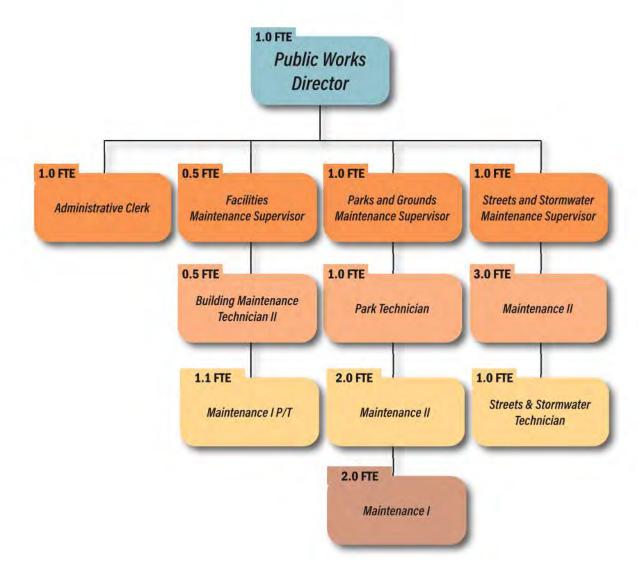
Capital expenses for FY23 include half the cost of a replacement server which is shared with the Recreation Department (\$5,000). An increase of \$9,500 in circulation materials reflects the City's prorated share of the Pinellas Public Library Cooperative's increase in online collection materials to better meet countywide service demands.

			FY 2021		FY 2022		FY 2023	Budget
Line Item Bud	dget		Actual		Budget		Budget	% Chg
01-0571-1200	Salaries full-time		441,719		482,700		507,200	
01-0571-1310	Salaries part-time		201,095		218,000		229,900	
01-0571-1400	Overtime		1,051		1,500		1,500	
01-0571-1503	Education Pay		6,160		10,000		8,000	
01-0571-2100	FICA		49,163		54,400		57,000	
01-0571-2210	Retirement		80,725		100,900		113,700	
01-0571-2310	Health & Life Insurance		89,879		125,300		109,500	
01-0571-2320	LT Disability Insurance		838		1,200		1,200	
01-0571-2400	Workers' Compensation		547		1,900		1,200	
01-0571-2500	Unemployment Compensation		687				-8	
	PERSONNEL SUBTOTAL	\$	871,864	\$	995,900	\$	1,029,200	3%
01-0571-3190	Professional Services		9,291		13,900	-	600	
01-0571-3430	Contractual Services		15		0.4		14,500	
01-0571-4000	Travel & Per Diem		536		1,200		1,700	
01-0571-4120	Postage		545		700		800	
01-0571-4490	Rental/Lease		11,025		11,000		11,100	
01-0571-4610	Maintenance & Repair		1,042		2,000		1,500	
01-0571-4790	Printing		492		1,000		1,000	
01-0571-5110	Office Supplies		6,394		9,000		8,000	
13-0571-5290	Operating Supplies- Grants Fund		293		-			
01-0571-5290	Operating Supplies		19,829		23,200		22,200	
01-0571-5410	Books, Pubs, Mbrships		8,850		10,600		10,300	
01-0571-5440	Training		408		400		800	
	OPERATING SUBTOTAL	8	58,720	8	73,000	\$	72,500	-1%
01-0571-6600	Books, Pubs, Lib. Materials		116,490		115,000		124,500	
01-0571-6937	Capital Equipment		1.0		- 4		5,000	
	CAPITAL SUBTOTAL	\$	116,490	\$	115,000	\$	129,500	13%
TOTAL LIBR	ARY	S	1,047,074	\$	1,183,900	\$	1,231,200	4%



City of Seminole FY 2022-2023 Adopted Budget





Department Responsibilities

The Public Works Department is responsible for the construction, maintenance and repair of 94 lane miles of roadway, storm drains, sidewalks, signs, signalization and streetlights. The Department also maintains all City facilities and provides for a safe and attractive parks system to enhance the quality of life for our residents and visitors.

Budget Su	mmary	FY 2021	FY 2022	FY 2023	Budget
	BY DIVISION	Actual	Budget	Budget	% Chg
	Administration	683,148	274,000	294,900	
	Facilities Maintenance	290,825	599,800	409,000	
	Parks/Grounds Maintenance	1,759,684	813,600	1,001,300	
	Stormwater	42,506	-	441,900	
	Streets	1,984,474	1,857,200	1,242,100	
	Total	\$ 4,760,637 \$	3,544,600 \$	3,389,200	-4%
		FY 2021	FY 2022	FY 2023	Budget
	BY CATEGORY	Actual	Budget	Budget	% Chg
	Personnel	804,368	957,700	1,085,400	
	Operating	639,667	1,267,500	1,212,800	
	Capital	2,912,253	1,319,400	1,091,000	
	Other	404,349			
	Total	\$ 4,760,637 \$	3,544,600 \$	3,389,200	-4%
		FY 2021	FY 2022	FY 2023	Budget
	BY FUND	Actual	Budget	Budget	% Chg
	General Fund	1,831,935	2,026,900	2,154,200	
	CIP Fund	665,596	357,300	571,500	
	Grants Fund	509,124	131,000	56,000	
	Multimodal Impact Fee Fund	657,333	-	_	
	Penny Fund	1,066,339	979,400	557,500	
	Tree Mitigation Fund	30,310	50,000	50,000	
	Total	\$ 4,760,637 \$	3,544,600 \$	3,389,200	-4%

Staffing

Shown in Full-Time Equivalents (FTE)	FY 2021	FY 2022	FY 2023	Position
Full-Time	Budget	Budget	Budget	Changes
Public Works Director	1	1	1	0
Administrative Clerk	1	1	1	O
Public Works Foreman	2,5	2.5	2.5	0
Bldg. Maint. Technician II	0.5	0.5	0.5	0
Parks Technician	1	1	1	0
Stormwater Technician	1	1	1	0
Maintenance I	2	2	2	O
Maintenance II	4	5	5	0
Part-Time				
Maintenance I	1	0.5	1.1	0.6
TOTAL FTE	14	14.5	15.1	0.6

Performance Measures	F	Y 2020	FY:	2021	FY	2022
Outputs						
Linear feet of storm drain lined or replaced		1,258	1,5	00	1	,518
Linear feet of sidewalk repaired		1,170	75	50		306
Pothole & patch fill material used	1	6 tons	151	ons	28	tons
Crack seal treatment completed	4.61	lane miles	5.0 lan	e miles	3.261	ane miles
Acres of Parks & Medians Maintained	- 3	38.49	38.	49	3	8.49
Efficiency Measures						
Annual Cost per Acre Parkland	\$	12,790	\$13,	047	\$14	4,465
Annual Cost per Sq. Ft. for Facility Maintenance	\$	2.32	\$	1.78	\$	1.87
Effectiveness Measures						
Residents per Acre of Parkland	5	64/acre	564/	acre	56	4/acre
Center Lane Miles of Roadways Rated:						
Excellent (Score: 92-100)		2	- 5	5		8
Very Good (Score: 82-91)		6	1	2		0
Good (Score: 68-81)		18	2	2		14
Fair (Score: 50-67)		10	(5		12
Poor (Score: 35-49)		2	İ			2
Very Poor (Score: 20-34)		0	()		0
Citywide Pavement Condition Index (PCI) (Florida Benchmark: 80)	71	/ "Good"	71 / "0	Good"	72 /	"Good"

Public Works Administration

Budgetary Highlights

The Public Works Administration Division budget is increasing 8% over the prior year level. Personnel costs, increasing by 9%, reflect both a FY22 mid-year Classification and Compensation Plan update, which was approved through an FY22 Budget Amendment Ordinance, as well as the FY23 Classification & Compensation Plan revision and a 3% merit increase.

Operating costs are increasing 3% and no capital outlay is planned for FY23.

		FY 2021	FY 2022	FY 2023	Budget
Line Item Bud	dget	Actual	Budget	Budget	% Chg
01-0549-1200	Salaries	144,900	150,300	168,600	
01-0549-1400	Overtime	152	500	300	
01-0549-1503	Special Pay	1,320	1,400	1,400	
01-0549-1509	Allowances	440	500	500	
01-0549-2100	FICA	10,965	11,600	13,100	
01-0549-2210	Retirement	32,496	36,900	44,800	
01-0549-2310	Health & Life Insurance	23,061	26,200	18,300	
01-0549-2320	LT Disability Insurance	254	400	400	
01-0549-2400	Workers' Compensation	4,722	200	300	
	PERSONNEL SUBTOTAL	\$ 218,310 \$	228,000 \$	247,700	9%
01-0549-3110	Professional Services	700	8,000	8,000	
01-0549-3485	Contractual Services	35,518	12,100	12,900	
01-0549-4000	Travel & Per Diem	176	1,100	1,100	
01-0549-4110	Phone & Internet	8,337	7,200	6,600	
01-0549-4120	Postage	29	400	300	
01-0549-4310	Electricity	4.0	18		
01-0549-4500	Insurance	9,029	9,200	5,800	
01-0549-4610	Repair & Maintenance	137	1,000	5,500	
01-0549-5110	Office Supplies	1,803	2,400	2,000	
35-0549-5110	Office Supplies	2	9	-2	
01-0549-5210	Operating Supplies	3,992	2,600	2,600	
13-0549-5290	Operating Supplies- Grants	542	7	900	
01-0549-5430	Dues & Memberships	225	500	1,500	
01-0549-5440	Training		1,500	4	
	OPERATING SUBTOTAL	\$ 60,489 \$	46,000 \$	47,200	3%
01-0549-6901	Interfund Transfer	404,349		-	
	OTHER SUBTOTAL	\$ 404,349 \$	- \$		0%
TOTAL ADM	INISTRATION	\$ 683,148 \$	274,000 \$	294,900	8%

Facilities Maintenance

Budgetary Highlights

Within the Facilities Maintenance Division, the total budget is decreasing by 32% over the prior year level. Personnel costs are increasing by 18% and reflect both a FY22 mid-year Classification and Compensation Plan update, which was approved through an FY22 Budget Amendment Ordinance, as well as the FY23 Classification & Compensation Plan revision and a 3% merit increase.

Operating costs are increasing by 48% and include an Engineering Study and Space Analysis of City Hall (\$50,000 CIP Fund) and exterior facilities maintenance and painting at the Public Works Operations Garage (\$25,000 CIP Fund). The FY23 operating budget provides for four new cell lines for the newly installed video security systems at parks and facilities. In addition, the operating budget includes a new \$7,500 (General Fund) for carpet and tile cleaning at City Hall, Public Works Administration/EOC, and the Community Building. These will be scheduled every other year on a regular basis moving forward. No capital outlay is budgeted.

		FY 2021	FY 2022	FY 2023	Budget
Line Item Bud	dget	Actual	Budget	Budget	% Chg
01-0519-1200	Salaries full-time	54,496	51,300	51,700	
01-0519-1310	Salaries part-time	30,612	31,200	38,200	
01-0519-1400	Overtime	1,270	2,000	2,000	
01-0519-1509	Allowances	440	300	500	
01-0519-2100	FICA	6,393	6,300	6,900	
01-0519-2210	Retirement	8,633	9,900	11,700	
01-0519-2310	Health & Life Insurance	10,886	12,300	24,000	
01-0519-2320	LT Disability Insurance	48	100	100	
01-0519-2400	Workers' Compensation	3,702	1,600	1,100	
	PERSONNEL SUBTOTAL	\$ 116,480 \$	115,000 \$	136,200	18%
35-0519-3100	Professional Svcs- CIP Fund		-	50,000	
01-0519-3485	Contractual Services	42,575	42,900	52,300	
01-0519-4000	Travel & Per Diem	-	200	200	
01-0519-4110	Phone & Internet	1,348	2,400	4,800	
01-0519-4310	Electricity	28,939	32,500	29,200	
01-0519-4320	Water/Sewer	4,717	3,200	4,800	
01-0519-4337	Natural Gas	942	700	1,000	
01-0519-4460	Rentals & Leases	2,247	2,000	2,000	
01-0519-4500	Insurance	11,883	13,200	13,600	
01-0519-4610	Repair & Maintenance	41,386	76,900	76,300	
35-0519-4690	R&M- CIP Fund	2.2	- 2	25,000	
01-0519-4912	Permits & Licenses	125		-	
01-0519-5210	Operating Supplies	7,801	10,200	13,000	
01-0519-5400	Books & Pubs. & Mbrships		100	100	
01-0519-5440	Training	380	500	500	
	OPERATING SUBTOTAL	\$ 142,343 \$	184,800 \$	272,800	48%

Line Item Bud	daet	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Budget % Chg
35-0519-6202	Capital Building- CIP Fund	******	275,000	-	
01-0519-6490	Capital Equipment	14,778	25,000	-	
01-0519-6500	Improvements In Progress	17,223	-	2	
	CAPITAL SUBTOTAL	\$ 32,001 \$	300,000 \$	- e	-100%
TOTAL FACI	LITIES MAINTENANCE	\$ 290,824 \$	599,800 \$	409,000	-32%





Facilities Maintenance staff repair and maintain City facilities and structures at City Parks.

Parks & Grounds Maintenance

Budgetary Highlights

Within the Parks and Grounds Maintenance Division, total expenditures are decreasing by 1% over the prior year level. Personnel costs reflect the addition of 0.5 FTE to assist in meeting increased service levels for Waterfront Park since the final landscape and irrigation was completed in FY22. In addition, personnel costs include both a FY22 mid-year Classification and Compensation Plan update, which was approved through an FY22 Budget Amendment Ordinance, as well as the FY23 Classification & Compensation Plan revision and a 3% merit increase.

Operating expenses are increasing by 11% and include \$25,000 for repairs to the Recreation Center Playground based on annual safety inspections and historical costs. This will be eliminated with the installation of a new playground when the Recreation Center is rebuilt or renovated. Increases for electricity and insurance are also increasing as final landscape, irrigation, and other features have come online at Waterfront Park.

		FY 2021	FY 2022	FY 2023	Budget
Line Item Bud	dget	Actual	Budget	Budget	% Chg
01-0539-1200	Salaries	131,494	183,300	219,300	
01-0539-1400	Overtime	3,147	3,500	3,000	
01-0539-1509	Allowances	360	500	500	
01-0539-2100	FICA	9,859	14,100	16,800	
01-0539-2210	Retirement	13,809	22,000	28,400	
01-0539-2310	Health & Life Insurance	43,769	64,000	80,300	
01-0539-2320	LT Disability Insurance	545	400	500	
01-0539-2400	Workers' Compensation	7,833	6,300	5,400	
	PERSONNEL SUBTOTAL \$	210,816 \$	294,100 \$	354,200	20%
34-0539-3100	Professional Services- Tree Fund	4	10,000	10,000	
01-0539-3110	Professional Services	-	1,000	1,000	
01-0539-3485	Contractual Services	107,893	116,700	111,600	
01-0539-4000	Travel & Per Diem	90	500	500	
01-0539-4110	Communications	135	600	400	
01-0539-4310	Electricity	15,166	18,000	24,000	
01-0539-4320	Water/Sewer	8,595	15,000	14,000	
01-0539-4460	Rentals & Leases	882	1,000	1,000	
01-0539-4500	Insurance	14,296	16,200	21,700	
01-0539-4610	Repair & Maintenance	52,892	55,000	81,500	
35-0539-4690	Repair & Maintenance-CIP Fund	7,137	(A ₁₀)	9	
01-0539-4912	Licenses & Permits	-	500	500	

		FY 2021	FY 2022	FY 2023	Budget
Line Item Bud	dget	Actual	Budget	Budget	% Chg
01-0539-5210	Operating Supplies	39,776	52,400	56,000	
13-0539-5273	Operating Supplies- Grants Fund	505	-	-	
34-0539-5273	Operating Supp Tree Fund	30,310	40,000	40,000	
01-0539-5410	Books & Publications	359	100	400	
01-0539-5440	Training	1,102	2,500	2,500	
	OPERATING SUBTOTAL	\$ 279,138 \$	329,500	\$ 365,100	11%
01-0539-6300	Capital Improvements	5,500	-	-	
13-0539-6300	Capital Improvmt- Grants Fund	-	5	50,000	
21-0539-6300	Capital Improvmt- Penny Fund	806,028	215,000	155,000	
35-0539-6300	Capital Improvements- CIP Fund		-	77,000	
01-0539-6490	Capital Equipment		15,000	-	
13-0539-6400	Capital Equipment- Grants Fund	458,202	162,000	-	
	CAPITAL SUBTOTAL	\$ 1,269,730	392,000	\$ 282,000	-28%
TOTAL PARK	KS & GROUNDS	1,759,684	1,015,600	1,001,300	-1%





Final landscaping was installed at Waterfront Park in FY22.

Streets

Budgetary Highlights

FY23 reflects the first year of splitting Stormwater staff, operations, and activities into their own Division. As a result total costs for the Streets & Stormwater Division (as it was formerly known) are decreasing by 33% over prior year levels.

Personnel costs are decreasing by 45% as the staffing allocation for Stormwater (2.5 FTE) is shifted to the new Stormwater Division budget for FY23. Personnel costs remain for 2.8 FTE in the Streets Division. Major operating costs include \$13,000 for radio replacements from the CIP Fund. FY23 capital outlay includes \$402,500 from the Penny

		FY 2021	FY 2022	FY 2023	Budget
Line Item Bu	dget	Actual	Budget	Budget	% Chg
01-0541-1200	Salaries	161,384	192,200	113,600	
01-0541-1400	Overtime	6,638	6,500	4,500	
01-0541-1503	Special Pay	1,320	2,700	1,400	
01-0541-1509	Allowances	880	1,000	500	
01-0541-2100	FICA	12,495	15,000	8,800	
01-0541-2210	Retirement	17,368	23,500	14,900	
01-0541-2310	Health & Life Insurance	49,665	63,600	25,600	
01-0541-2320	LT Disability Insurance	253	500	200	
01-0541-2400	Workers' Compensation	8,719	15,600	6,500	
	PERSONNEL SUBTOTAL \$	258,722 \$	320,600 \$	176,000	-45%
01-0541-3100	Professional services	3,850	43,800	5,000	
01-0541-3485	Contractual Services	20,055	83,300	50,000	
01-0541-4000	Travel & Per Diem	90	1,000	500	
01-0541-4100	Communications	135	1,500	1,000	
01-0541-4330	Electricity	-	237,000	237,000	
01-0541-4460	Rentals/Leases	189	5,000	5,000	
01-0541-4500	Insurance	5,634	6,400	13,900	
01-0541-4610	Repair & Maintenance	6,478	10,000	7,000	
35-0541-4690	Repair & Maintenance- CIP Fund	9,456	157,300		
01-0541-4890	Promotional Activities	1,783	18,000	30,000	
01-0541-5210	Operating Supplies	23,580	34,300	35,900	
13-0541-5290	Safety Grant Supplies	6000	6,000	6,000	
35-0541-5290	Operating Supplies- CIP Fund	-	-	13,000	
01-0541-5301	Road Materials & Supplies	36,475	100,000	50,000	
01-0541-5430	Memberships		600	300	
01-0541-5440	Training	1,502	3,000	2,500	
	OPERATING SUBTOTAL \$	115,227 \$	707,200 \$	457,100	-35%

		FY 2021	FY 2022	FY 2023	Budget
Line Item Bud	dget	Actual	Budget	Budget	% Chg
11-0541-6300	Capital Imprvmt-MIF Fund	657,333	-		
21-0541-6300	Capital Imprvmt-Penny Fund	497,322	504,400	402,500	
13-0541-6300	Capital Imprvmt-Grants Fund	-	125,000	-	
35-0541-6300	Capital Imprvmt-CIP Fund	343,717	200,000	206,500	
13-0541-6400	Capital Equipment-Grants Fund	43,875		16	
35-0541-6400	Capital Equipment-CIP Fund	68,275			
	CAPITAL SUBTOTAL	\$ 1,610,522	\$ 829,400	\$ 609,000	-27%
TOTAL STRE	CETS	\$ 1,984,471	\$ 1,857,200	\$ 1,242,100	-33%







The City uses a variety of preservation and rejuvenation treatments to maintain City sidewalks and roadways.

Stormwater

Budgetary Highlights

The Stormwater Division is new to the FY23 Budget and was formerly reported in conjunction with the Streets Division. In addition to personnel costs for 2.5 FTE and operating costs for stormwater activities and maintenance, this budget includes \$200,000 from the CIP Fund for emergency repairs and improvements. This is the same funding level as in the prior fiscal year.

		FY 2021	FY 2022	8	FY 2023	Budget
Line Item Bud	dget	Actual	Budge		Budget	% Chg
01-0538-1200	Salaries	-	4		113,300	
01-0538-1400	Overtime	20			1,400	
01-0538-1509	Allowances	2	- 2		500	
01-0538-2100	FICA	4	1.2		8,800	
01-0538-2210	Retirement	6			14,900	
01-0538-2310	Health & Life Insurance	28	1.5		27,000	
01-0538-2320	LT Disability Insurance	-	-		100	
01-0538-2400	Workers' Compensation	20	2		5,300	
	PERSONNEL SUBTOTAL	\$ 38 \$		\$	171,300	N/A
01-0538-3100	Professional Services	 20,430	Y		23,800	
01-0538-3485	Contractual Services	12,369	1.2		41,400	
01-0538-4000	Travel & Per Diem	240	1 0		500	
01-0538-4110	Communications	-	-		500	
01-0538-4500	Insurance		-		500	
35-0538-4690	Repair & Maintenance	-	1.0		2,500	
01-0538-4890	Promotional Activities	325	14.		4	
01-0538-5210	Operating Supplies	1,308	1/2		600	
01-0538-5301	Road Materials & Supplies	5,466	-		-	
01-0538-5430	Memberships	650	(9)		300	
01-0538-5440	Training	1,755			500	
	OPERATING SUBTOTAL	\$ 42,543 \$	1.2	\$	70,600	N/A
35-0538-6900	Capital Improvements				200,000	
	CAPITAL SUBTOTAL	\$ - \$		\$	200,000	N/A
TOTAL STOR	RMWATER	\$ 42,581 \$		\$	441,900	N/A



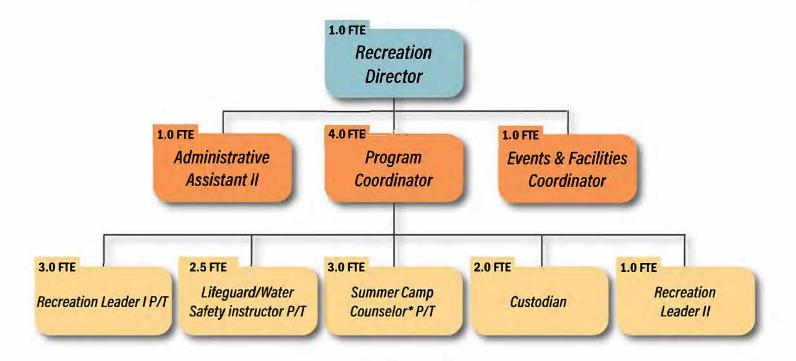
Stormwater staff are responsible for maintainence of sthe stormwater conveyance system and educating the public on how polluted stormwater runoff and can impact water quality





City of Seminole FY 2022-2023 Adopted Budget





^{*} Summer Camp Counsel r positions budgeted and classified as Recreation Leader I

Department Responsibilities

The Recreation Department offers three different Childrens' Break Camps (Holiday, Spring and Summer Enrichment Camps), as well as providing care through various organized activities for the children of Seminole and surrounding cities during the time that the children are out of school. These activities include swimming, roller skating, crafts, ice skating, digital art, and special events. Classes offered by the Recreation Department reach all age groups throughout the City and include athletics, art, hobbies, crafts, instructional classes, physical fitness, the arts, and children's playgroup. The Recreation Center also houses a Fitness Center and Aquatics Center with unique programming and activities.

Athletic programming for the community includes sports activities for men, women, boys and girls. Athletic opportunities include adult basketball and volleyball, as well as youth basketball, soccer, flag football, swimming, cross country, and volleyball. The Department is responsible for conducting special events for the community through such offerings as Halloween Field of Screams, Music in the Park, Winterfest, Holiday Night Parade, Breakfast with Santa, Pow Wow Festival and Parade, Teen Freaky Fridays, and Yard Sales.

Budget Sur	mmary		FY 2021	FY 2022	FY 2023	Budget
	BY DIVISION		Actual	Budget	Budget	% Chg
	Athletics		88,670	121,000	155,200	
	Aquatics		143,508	228,600	153,800	
	Special Events		36,744	83,200	96,700	
	Recreation		1,443,179	1,376,100	3,759,000	
	Total	\$	1,712,101 \$	1,808,900 \$	4,164,700	130%
			FY 2021	FY 2022	FY 2023	Budget
	BY CATEGORY		Actual	Budget	Budget	% Chg
	Personnel		840,328	961,800	1,093,800	
	Operating		461,868	592,100	659,900	
	Capital		5,656	255,000	2,411,000	
	Other		404,349			
	Total	\$	1,712,201 \$	1,808,900 \$	4,164,700	130%
			FY 2021	FY 2022	FY 2023	Budget
	BY FUND		Actual	Budget	Budget	% Chg
	General Fund		1,641,010	1,471,200	1,646,000	
	CIP Fund		30,473	99,500	70,000	
	Grants Fund		3,974	· ·		
	Penny Fund			155,000	2,352,000	
	Special Events Fund		36,744	83,200	96,700	
	Total	S	1,712,201 \$	1,808,900 S	4,164,700	130%

Performance Measures	- 0	FY 2020		FY 2021	FY 2022
Outputs					
Recreation Center Visits		35,435		41,289	56,474
Recreation Cards Issued		2,319		2,284	2,863
Special Event Attendees		15,014		16,173	23,715
Pool Visitors		8,564		9,692	15,977
Summer Camp Enrollees		1,708		2,100	1,309
Programs Offered		211		376	279
Athletic Enrollees		261		450	617
Number of Rentals		1,619		1,648	1,288
Efficiency Measures					
Recreation Cards per Capita		12%		12%	15%
Recreation Operating Costs per Capita	\$	59.80	\$	63.15	\$ 70.39
Effectiveness Measures					
Rental Income	\$	86,371	S	65,598	\$ 67,398
Pool Visitors per Hour*		11		12	9
% Pool Visitors with Membership		N/A		43%	58%

^{*}Pool hours decreased in FY22

Staffing

Shown in Full-Time Equivalents (FTE)	FY 2021	FY 2022	FY 2023	Position
Full-Time Positions	Budget	Budget	Budget	Changes
Recreation Director	1	1	1	0
Program Coordinator	4	4	4	0
Administrative Assistant II	1	1	1	0
Event Coordinator	0	1	1	0
Recreation Leader II	4	1	1	0
Recreation Leader I	0	0	0	0
Custodian	2	2	2	0
Part-Time & Seasonal Positions				
Recreation Leader I	3	3	3	0
Lifeguard/WSI/Pool Staff	2.5	2.5	2.5	0
Recreation Leader I				
(Seasonal Counselors)	3	3	3	0
TOTAL FTE	17.5	18.5	18.5	0

Athletics

Budgetary Highlights

The Athletics program budget is increasing by 28% over the prior year level. Personnel costs, increasing by 14%, reflect both a FY22 mid-year Classification and Compensation Plan update, which was approved through an FY22 Budget Amendment Ordinance, as well as the FY23 Classification & Compensation Plan revision and a 3% merit increase.

Operating costs are increasing by 61% and include the addition of \$19,000 for group fitness instructors. This line item cost had been in the Recreation Division; however, since revenues associated with fitness classes are reported in the Athletics program the expense has been moved to better reflect program costs associated with this Division. Expenses incurred for fitness instructors are recovered through associated revenues and reflected within this program.

		FY 2021	FY 2022	FY 2023	Budget
Line Item Bud	dget	Actual	Budget	Budget	% Chg
01-0572-1200	Salaries full-time	40,248	41,700	50,000	
01-0572-1310	Salaries seasonal	5,281	18,000	18,800	
01-0572-1503	Special Pay	1,320	1,400	1,400	
01-0572-1509	Allowances	440	500	500	
01-0572-2100	FICA	3,621	4,600	5,400	
01-0572-2210	Retirement	4,816	7,200	9,100	
01-0572-2310	Health & Life Insurance	8,976	9,700	9,200	
01-0572-2320	L/T Disability Insurance	94	100	100	
01-0572-2400	Workers' Compensation	38	100	100	
	PERSONNEL TOTAL	\$ 64,834 \$	83,300 \$	94,600	14%
01-0572-3100	Professional Services	345	500	600	
01-0572-3495	Contractual Services	8,571	15,800	38,400	
01-0572-4000	Travel & Per Diem	663	900	1,000	
01-0572-4800	Promotional	181	13	50	
01-0572-4912	Licenses & Permits	216	300	800	
01-0572-5290	Operating Supplies	13,742	18,700	19,200	
01-0572-5430	Dues & Memberships	58	3	150	
01-0572-5440	Training	300	1,500	400	
	OPERATING SUBTOTAL	\$ 23,837 \$	37,700 \$	60,600	61%
TOTAL ATHI	LETICS PROGRAM	\$ 88,671 \$	121,000 \$	155,200	28%



Athletics programming for adults and youth is offered year-round.

Aquatics

Budgetary Highlights

The Aquatics program budget is decreasing by 33% over the prior year level. Personnel costs are decreasing by 29% due to shifting two part-time Recreation Coordinator positions from Aquatics to Recreation. Operating expenses are increasing 24% as a result of increases in costs for repair and maintenance of aging pool equipment and increases in operating supplies such as pool chemicals.

		FY 2021	FY 2022	FY 2023	Budget
Line Item Bud	dget	Actual	Budget	Budget	% Chg
01-0573-1200	Salaries full-time	36,566	44,300	25,700	
01-0573-1300	Salaries seasonal	43,257	67,100	82,800	
01-0573-1310	Salaries part-time	24,469	34,500	2	
01-0573-1400	Overtime	235	-	-	
01-0573-1503	Special Pay	600	. 5	50	
01-0573-1509	Allowances	380	1,100	300	
01-0573-2100	FICA	8,074	10,700	8,300	
01-0573-2210	Retirement	6,222	16,800	3,300	
01-0573-2310	Health & Life Insurance	7,868	9,700	9,100	
01-0573-2320	L/T Disability Insurance	100	100	100	
01-0573-2400	Workers' Compensation	183	2,100	2,800	
	PERSONNEL TOTAL	\$ 127,954	\$ 186,400	\$ 132,400	-29%
01-0573-3490	Contractual Services	7	1,000	-	
01-0573-4000	Travel/Per Diem	729	1,000	1,000	
01-0573-4690	Repair & Maintenance	3,316	1,600	3,700	
01-0573-4912	Licenses & Permits	366	900	900	
01-0573-5211	Operating Supplies	10,628	12,000	15,100	
01-0573-5430	Dues/Memberships	40	200	200	
01-0573-5440	Training	477	500	500	
	OPERATING SUBTOTAL	\$ 15,556	\$ 17,200	\$ 21,400	24%
01-0573-6400	Capital Equipment	7.3	25,000		
		\$ 	\$ 25,000	\$ *	N/A
TOTAL AQUA	ATICS PROGRAM	\$ 143,510	\$ 228,600	\$ 153,800	-33%







The City's Aquatics Division offers swim lessons, swim teams, a splash pad, and special events.

Special Events

Budgetary Highlights

The Special Events budget is increasing by 16% over the prior year level. There is no change in personnel costs. Operating expenses are increasing by \$13,500, or 17%, which will be offset by associated revenue increases in FY23. New costs include \$4,600 for beer and wine to sell at limited events and \$3,000 for liability insurance. An increase in the Teen Board expenses of \$2,000 reflects increased spending based on revenues that have accrued by Teen Board fundraisers during the past several fiscal years. The operating budget also reflects nominal increases in the cost of goods and services.

		FY 2021	FY 2022	FY 2023	Budget
Line Item Bud	lget	Actual	Budget	Budget	% Chg
33-0574-1300	Salaries		800	800	
33-0574-1400	Overtime	1,992	2,500	2,500	
33-0574-2100	FICA		500	500	
33-0574-22510	Retirement		200	200	
	PERSONNEL TOTAL	1,992	4,000	4,000	0%
33-0574-3400	Contractual Services	20,964	43,000	51,500	
33-0574-4110	Communications	-	2	500	
33-0574-4500	Insurance		3-1	3,000	
33-0574-4912	Licenses & Permits	9.30		800	
33-0574-5210	Operating Supplies	13,788	36,200	36,900	
	OPERATING SUPPLIES	34,752	79,200	92,700	17%
TOTAL SPECI	IAL EVENTS PROGRAM	36,744	83,200	96,700	16%





Special events include Music in the Park, Pow Wow, Winterfest, and an annual Food Truck Rally.

Recreation

Budgetary Highlights

Within the Recreation Division, total expenditures are increasing by 173% over the prior year due to major capital outlay programmed in FY23. Personnel costs are budgeted to increase by 25% and reflect an increase in seasonal wages. This is due to a budgeted increase in hourly rates based on FY22 hiring and current market conditions for labor. For regular employees, personnel costs include both a FY22 mid-year Classification and Compensation Plan update, which was approved through an FY22 Budget Amendment Ordinance, as well as the FY23 Classification & Compensation Plan revision and a 3% merit increase.

Within the operating budget, costs are increasing 5% with the primary driver being a \$21,700 increase in electricity to align with actual costs over the past three fiscal years. Funding is also included for replacement of the fencing around the soccer fields (\$18,000).

Significant spending in capital outlay includes the design of the Recreation Center building (\$2,352,000 Penny Fund), replacement of six treadmills for the Fitness Center (\$42,000 CIP Fund), a new shared server with the Library (\$5,000 CIP Fund), two new network switches (\$5,000 CIP Fund), and a replacement copier for the Recreation Center (\$7,000 General Fund).

		FY	2021	FY 2022	FY 2023	Budget
Line Item Bud	dget	A	ctual	Budget	Budget	% Chg
01-0575-1200	Salaries full-time	370	0,109	366,800	444,500	
01-0575-1310	Salaries seasonal	42	2,176	32,000	92,700	
01-0575-1300	Salaries part-time	40	0,103	78,000	73,200	
01-0575-1400	Overtime	10	0,372	6,900	7,200	
01-0575-1503	Special Pay	5	5,880	4,600	7,800	
01-0575-1509	Allowances	1	1,180	1,000	1,700	
01-0575-2100	FICA	35	5,306	36,200	47,400	
01-0575-2210	Retirement	58	8,042	70,300	86,500	
01-0575-2310	Health & Life Insurance	78	8,223	87,500	96,000	
01-0575-2320	L/T Disability Insurance		775	900	1,000	
01-0575-2400	Workers' Compensation	2	3,383	3,900	4,800	
	PERSONNEL TOTAL	\$ 645	5,549 \$	688,100	\$ 862,800	25%



The Teddy Bear Picnic is a "fan favorite" among our youngest patrons.

		FY 2021	FY 2022	FY 2023	Budget
Line Item Bud	dget	Actual	Budget	Budget	% Chg
01-0575-3110	Professional Services	120	300	400	
01-0575-3490	Contractual Services	62,325	114,900	128,400	
01-0575-4000	Travel & Per Diem	832	3,750	2,700	
01-0575-4110	Phone & Internet	11,172	19,000	20,800	
01-0575-4120	Postage	262	300	300	
01-0575-4310	Electricity	177,812	165,000	186,700	
01-0575-4320	Water/Sewer	5,918	9,000	8,000	
01-0575-4460	Rentals & Leases	12,055	16,000	16,000	
01-0575-4500	Insurance	32,734	37,000	37,400	
01-0575-4610	Repair & Maintenance	4,733	7,800	4,000	
35-0575-4650	CIP Repair & Maintenance	3,145	11,000	18,000	
01-0575-4704	Printing	6,009	7,700	7,700	
01-0575-4890	Promotional Activities	1,053	1,300	1,600	
01-0575-4912	Licenses & Permits	3,421	4,000	3,200	
01-0575-5110	Office Supplies	4,715	5,800	5,500	
01-0575-5210	Operating Supplies	33,854	39,250	41,400	
13-0575-5290	Operating Supplies- Grant	3,974		-	
35-0575-5290	CIP Operating Supplies	21672	13,500	7	
01-0575-5400	Books & Pubs. & Memberships	1,345	1,600	1,500	
01-0575-5440	Training	474	800	1,600	
	OPERATING SUBTOTAL \$	387,625 \$	458,000 \$	485,200	6%
21-0575-6200	Capital Buildings- Penny Fund	4	110,000	2,352,000	
21-0575-6300	Capital Improvements- Penny Fund		45,000	£ -	
01-0575-6490	Capital Equipment	2		7,000	
35-0575-6400	Capital Equipment- CIP Fund	5,656	75,000	52,000	
	CAPITAL SUBTOTAL \$	5,656 \$	230,000 \$	2,411,000	948%
01-0575-6913	Interfund Transfer	404,349		8	
	OTHER SUBTOTAL \$	404,349 \$	- \$	-	
TOTAL RECE	REATION PROGRAM \$	1,443,179 \$	1,376,100 \$	3,759,000	173%





Recreation Center programs and activities include youth classes, such as "Young Picassos," as well as Senior Day Trips to statewide attractions.



CAPITAL IMPROVEMENTS PLAN

City of Seminole FY 2022-2023 Adopted Budget

Capital Improvements Plan



FY 2023 - FY 2027

DESCRIPTION

The Capital Improvements Plan (CIP) includes major, non-recurring expenditures valued at \$10,000 or more. These projects include major repairs to or replacement of City facilities, public infrastructure, vehicles, and equipment for the next five fiscal years.

The CIP is updated annually as the first phase of the budget process and serves as the foundation for the upcoming fiscal year's capital budget. Through the use of this important financial document, the City can prioritize the timing and financing of each project.

IMPACT ON THE OPERATING BUDGET

In developing the costs for each CIP project, careful attention is given to identifying the operating impact of projects on the recurring operating budget. Each CIP Project page has a designated area to discuss future operating impacts. For the FY 2023 – FY 2027 CIP, many projects are replacements of existing infrastructure and equipment, so the overall impact on the City's operating budget is minimal. A table summarizing estimated recurring costs is shown below by year. These operating costs will be incorporated into future year's Annual Budgets as projects are completed.

Impact By Project	Fund	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Fire Station 129	General			200,000	202,000	204,000
TOTAL		\$-	\$-	\$200,000	\$202,000	\$204,000

FUTURE CAPITAL COSTS

Several major projects are underway that will have significant future capital costs. The results of the Recreation Master Plan, which will be underway in FY 2023, will provide information to guide the City Council on determining whether to pursue renovations to the existing Recreation Center or to reconstruct a new Recreation Center. The approach that is decided upon will impact future operating costs.

The Stormwater Master Plan Update will be completed in FY 2023. The capital projects which will result from this study will be programmed into the FY 2024 Budget and future CIP. Until the Stormwater Master Plan Update is complete, future costs cannot be determined.

Finally, in FY 2023 the City will conduct an engineering study and space analysis of City Hall. This will guide the hardening of the facility in future years and offer alternatives to maximize space and potentially expand the facility should the need arise. The decisions and their fiscal impact will be determined in future CIPs.

Summary of Capital Improvements Plan Projects

Project	Department	Fund	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Fleet Replacements	Various	CIP	107,000	155,000	110,000	98,000	12,000
Server Replacements	Finance	CIP	10,000			12,000	-
Network Switch Replacements	Finance	CIP	12,500	- 4		+	
Citywide Phone System							
Replacement	Finance	CIP			Jan Jan	100,000	
Fire Fleet Replacements	Fire Rescue	CIP	49,900	100,000		86,200	725,000
Fire Station Building							
Renovations	Fire Rescue	CIP	37,500	60,000	- 2	2	1
Fire Station Exterior Seal & Paint/Interior Paint	Fire Rescue	CIP	60,000	-		25,000	
Fire Station HVAC							
Replacements	Fire Rescue	CIP	125,000	30,000	31,500	4	9.1
Seminole Fire Station 129	Fire Rescue	Penny	360,000		14	-	-
Self-Contained Breathing		1					
Apparatus Replacement	Fire Rescue	CIP	425,000				n en
Firefighting Hose Replacement	Fire Rescue	General	16,000	-	16,500	4.	*
Portable & Mobile Radio							
Replacements	Fire Rescue	CIP		1.4	le:	3.50	220,000
Stormwater Master Plan Update*	Public Works	Penny, Grants		65,000			
Pavement Management Plan	Public Works	CIP, Penny	609,000		571,000	692,000	
Drainage Improvements			1				
& Repairs*	Public Works	CIP	200,000	200,000	141	**	
City Hall Building Hardening*	Public Works	CIP	50,000				9
Repetto Property							
Improvements	Public Works	CIP	Q.	100,000	14	20	40
Waterfront Park	Public Works	Penny	4.1			50,000	-
Citywide Facilities Exterior			Y				
Rehabilitation	Public Works	CIP		4,000		63,000	
HVAC Replacements	Public Works	CIP	- 9		63,500		- 4
Citywide Parking Lot							
Resurfacing	Public Works	CIP		25,000	-		
Radio Replacements	Public Works	CIP	13,000			- 4.	- 9
	Public Works						
Tennis Court Resurfacing	& Recreation	Grants	50,000		14	12	4
Blossom Lake Park	Public Works						
Redevelopment	& Recreation	Penny	155,000		-		
Recreation Center Renovation/ Replacement	Recreation	Penny	2,352,000	17.248.000			
Fitness Center Equipment Replacement	Recreation	CIP	42,000	16,000		12,000	21,800
Soccer Field Fence	Recreation	CIF	42,000	10,000		12,000	21,000
Replacement	Recreation	CIP	18,000	3	12	2.	8
TOTAL BY FISCAL YEAR			\$ 4,691,900	\$ 22,463,800	\$ 1,892,500	\$ 1,138,200	\$ 978,800

^{*}These projects have significant future costs which can not be identified at this itme.

Fleet Replacements

PROJECT TYPE:	Vehicle	DEPARTMENT:	Various	
I KOJECI I I I L.	Venicie	DEI AKTRIERT.	various	

PROJECT DESCRIPTION:

This project replaces City vehicles (excluding the Fire Rescue Department) that have reached the end of their useful life. Retired vehicles are sold or traded-in, depending on residual value.

ESTIMATED FINANCIAL IMPACT:

Replacement of existing vehicles on a regular cycle will contain recurring repair costs for aging vehicles. All planned vehicle purchases in FY23-27 are replacements, therefore no net impact on the operating budget is anticipated.

LIFE EXPECTANCY OF PROJECT: 10-20 Years

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2022

of last cost estimate

		FY23	FY24	FY25	FY26	FY27	TOTAL
		P	ROJECT COS	T			944
VEHICLE	DEPT.						
2012 Ford Escape	Council	30,000	-	-	-	1.9	30,000
2009 John Deere Mower	Parks	12,000	9	-	-	- 4	12,000
2006 Ford F250XL	Parks	30,000	-	2	-	-	30,000
2007 Ford F250XL	Parks	35,000	-	-	-	14	35,000
2004 John Deere Backhoe	Streets	7 <u>2</u>	125,000			m 2 c	125,000
2013 Ford Transit	Facilities	-	30,000	-	-		30,000
2010 Ford F350 Dump	Parks	-	1.0	50,000	-	14	50,000
2015 Nissan Frontier	Streets	- 6	-	30,000	-		30,000
2014 Ford Transit	Facilities	1.4	-	30,000	-	14	30,000
2011 John Deere Excavator	Streets		- 6	1	38,000		38,000
2016 Ford F150 4x4	Recreation		1.5	-	30,000	4	30,000
2016 Ford F150 4x4	Recreation		+		30,000		30,000
2016 Kawasaki Mule	Streets	-		. B	L	12,000	12,000
TOTAL EXPENSES		\$107,000	\$ 155,000	\$ 110,000	\$ 98,000	\$ 12,000	\$ 482,000
		FUN	IDING SCHE	OULE			
FUNDING SOURCES							
CIP Fund		107,000	155,000	110,000	98,000	12,000	482,000
TOTAL		\$107,000	\$ 155,000	\$110,000	\$ 98,000	\$ 12,000	\$ 482,000

In FY23, five vehicles and one mower will be replaced.





Server Replacements

PROJECT TYPE: Capital Equipment DEPARTMENT; Finance

PROJECT DESCRIPTION:

The City currently has 11 servers and 3 storage area networks (SANs) to support City operations. Servers are covered under warranty for five years and the City seeks to get 8-11 useful years of service from each unit. When servers are replaced, they are repurposed as back-ups until they are retired.

Server	Year	Cost
Recreation & Library	2023	\$10,000
Emergency Ops. Center*	2026	\$12,000

^{*}A portion of this cost will be reimbursed from dedicated Fire Service revenues for providing Fire Service to unincorporated Pinellas County.

ESTIMATED FINANCIAL IMPACT:

There are no additional operating costs once servers are replaced.

LIFE EXPECTANCY OF PROJECT: 8-11 years

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2022

of last cost estimate

	FY23	FY24	FY25	FY26	FY27	TOTAL
	PI	ROJECT COS	T			
EXPENSES						
Capital Equipment	10,000		2	12,000		22,000
TOTAL EXPENSES	\$ 10,000	\$ -	\$ -	\$ 12,000	\$ -	\$ 22,000
	FUN	DING SCHED	ULE			
FUNDING SOURCES					- 11	
CIP Fund	10,000			12,000	-	22,000
CITY EXPENSE	\$ 10,000	\$ -	\$ -	\$ 12,000	s -	\$ 22,000
Fire Service Revenue		-	-	(4,200)	s -	(4,200)
NET CITY COST	\$ 10,000	\$ -	s -	\$ 7,800	S -	\$ 17,800



City operations are supported by 11 servers and 3 SANs.



Network Switch Replacements

PROJECT TYPE: Capital Equipment DEPARTMENT: Finance

PROJECT DESCRIPTION:

The City utilizes twelve (12) network switches to connect its computer network in sending and receiving data. The five network switches scheduled for replacement in FY23 were purchased in 2010 and serve the following locations:

Switch	Year	Cost
Recreation Center (2)	2023	\$5,000
Fire Stations 30, 31, 32*	2023	\$7,500

^{*}A portion of this cost will be reimbursed from dedicated Fire Service revenues for providing Fire Service to unincorporated Pinellas County.

ESTIMATED FINANCIAL IMPACT:

There are no recurring costs as a result of these capital replacements.

LIFE EXPECTANCY OF PROJECT: 8 years

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2022

of last cost estimate

	FY23	F	Y24	FY25		F	Y26	FY27		T	OTAL
		PROJE	CT COS	T							
EXPENSES											
Capital Equipment	12,50	00			-				- 3		12,500
TOTAL EXPENSES	\$ 12,50	00 \$	-	\$		\$	÷	\$	341	\$	12,500
	F	JNDING	SCHED	ULE							
FUNDING SOURCES					4.1						
CIP Fund	12,50	00	-		-		0-6		-		12,500
CITY EXPENSE	\$ 12,50	00 \$	Fr)	S	-	\$	-	\$	- C-	\$	12,500
Fire Service Revenue	(5,20	00)	- i		-		- 4	\$	-		(5,200)
NET CITY COST	\$ 7,30	00 \$	l oei-	S	3.	S	- Z	\$	-	S	7,300

Citywide Phone System Replacements

PROJECT TYPE: Capital Equipment DEPARTMENT: Finance

PROJECT DESCRIPTION:

The City's current phone system network is comprised of several digital systems at various facilities and two copper landline systems that have been installed at various times over the past two decades.

Phone System	Year	Type
City Hall	2016	Digital, supports voice-over IP (VOIP)
Public Works, F.S. 29	2008	Digital, supports voice-over IP (VOIP)
F.S. 30	2014	Digital, supports voice-over IP (VOIP)
F.S. 31	N/A	Standard analog copper line with one VOIP phone to F.S. 29
F.S. 32	N/A	Standard analog copper line with one VOIP phone to F.S. 29
Recreation	2016	VOIP phones connected to City Hall digital system
Library	N/A	St. Petersburg College provides phone services

Phones are no longer being manufactured that can be supported on the digital networks, as the industry is moving towards VOIP technology. To prepare for a replacement to the existing phone infrastructure, the City will evaluate solutions hosted both in the cloud and on-premises, as well as the effectiveness of a single system serving all facilities. A portion of this cost will be reimbursed from dedicated Fire Service revenues for providing Fire Service to unincorporated Pinellas County. Costs and scope will be refined as the City moves closer to the replacement date.

ESTIMATED FINANCIAL IMPACT:

Recurring costs may include an annual subscription for cloud hosting and annual licenses for each site.

LIFE EXPECTANCY OF PROJECT: 10 years

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2022

of last cost estimate

to the contract											
	F	Y23	F	Y24	F	Y25	FY26	F	Y27	TO	TAL
		PF	ROJEC	CT COS	T	4					
EXPENSES Conital Environment							100,000			1	00 000
Capital Equipment		1 2		- 3			100,000		-		00,000
TOTAL EXPENSES	\$	4	\$	4.1	S	4	\$ 100,000	\$	T-1	\$ 1	00,000
		FUN	DING	SCHED	ULE						
FUNDING SOURCES CIP Fund							100,000			1	00,000
CITY EXPENSE	\$	4.5	\$		\$		\$ 100,000	\$		\$ 1	00,000
Fire Service Revenue				-		-	(35,000)	\$			TBD
NET CITY COST	\$	-	\$	-	S		\$ 65,000	\$	-		TBD

Fire Rescue Fleet Replacements

PROJECT TYPE: Capital Equipment DEPARTMENT: Fire

PROJECT DESCRIPTION:

This project replaces existing Fire Rescue vehicles, including heavy apparatus, that have reached the end of their useful life. Replaced vehicles are sold or traded-in. A portion of these costs will be reimbursed from dedicated Fire Service revenues for providing Fire Service to unincorporated Pinellas County.

ESTIMATED FINANCIAL IMPACT:

Replacement of existing vehicles on a regular cycle will contain recurring repair costs for aging vehicles. No net impact on the operating budget is anticipated.

LIFE EXPECTANCY OF PROJECT: 7-11 years

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2022

of last cost estimate

	FY23	FY24	FY25	FY26	FY27	TOTAL
		PROJECT C	OST		- 11	
EXPENSES						
2010 Ford F-250 (Marine/DC)	49,900			-	-	49,900
2009 Ford Escape	-	41,400		1/2	6	41,400
2015 Pierce ALS Engine (E32)		660,000	-	12		660,000
2014 Ford Escape	- 4	41,400		-	4	41,400
2016 Rosenbauer (T29)		4	1,100,000		5	1,100,000
2015 Nissan Frontier (FI)	-	6		43,100	5	43,100
2015 Nissan Frontier (FI)			ь	43,100	-	43,100
2018 Rosenbauer (E31)		- E	p.		725,000	725,000
TOTAL EXPENSES	\$ 49,900	\$ 742,800	\$1,100,000	\$ 86,200	\$ 725,000	\$ 2,703,900
	F	UNDING SCH	EDULE			
FUNDING SOURCES						
CIP Fund	49,900	742,800	1,100,000	86,200	725,000	2,703,900
CITY EXPENSE	\$ 49,900	\$ 742,800	\$1,100,000	\$ 86,200	\$ 725,000	\$ 2,703,900
Fire Service Revenue	(34,900)	(435,400)	(770,000)	(60,300)	(507,500)	\$(1,808,100)
NET CITY COST	\$ 15,000	\$ 307,400	\$ 330,000	\$ 25,900	\$ 217,500	\$ 895,800

Fire Station Building Renovations

PROJECT TYPE: Building R&M DEPARTMENT: Fire

PROJECT DESCRIPTION:

These building renovation projects will update both the Women's Locker Room on the first floor of Fire and the Kitchen at Fire Station 29. These areas were last renovated in 2002 and both need updating. A portion of these costs will be reimbursed from dedicated Fire Service revenues for providing Fire Service to unincorporated Pinellas County.

ESTIMATED FINANCIAL IMPACT:

Minor repair costs throughout the useful life of the projects will be absorbed in the existing operating budget.

LIFE EXPECTANCY OF PROJECT: 20 years

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2022

of last cost estimate

	FY23	FY24	FY25	FY26	FY27	TOTAL
	PF	OJECT COS				
EXPENSES	1 1-27					74.5
Women's Locker Room	37,500	- 8	7.0		120	37,500
Kitchen Renovation	- L. C	60,000	4	-		60,000
TOTAL EXPENSES	\$ 37,500	\$ 60,000	s -	s -	\$ -	\$ 97,500
	FUNI	DING SCHED	ULE			
FUNDING SOURCES						
CIP Fund	37,500	60,000		-		97,500
CITY EXPENSE	\$ 37,500	\$ 60,000	s -	s -	\$ -	\$ 97,500
Fire Service Revenue	(26,300)	(42,000)	- 1	- 6	72	(68,300)
NET CITY COST	\$ 11,200	\$ 18,000		-		\$ 29,200



Renovations for FY23 include the Womens' Locker Room at Fire Station 29, pictured above.

Fire Stations Exterior & Interior Seal & Paint

PROJECT TYPE: Building R&M DEPARTMENT: Fire

PROJECT DESCRIPTION:

This project will provide pressure cleaning, metal patching and caulking, sealer application and final finish paint application to the exterior of Fire Stations and interior paint as required. The project will also provide water intrusion prevention along all areas where walls meet sidewalk. The exterior of Fire Stations are sealed and painted every 10 - 15 years and interior paint is applied as needed. A portion of these costs will be reimbursed from dedicated Fire Service revenues for providing Fire Service to unincorporated Pinellas County.

FY23: Fire Stations 30 & 31 Exterior \$25,000, Interior Paint \$35,000

FY26: Fire Station 32 Exterior & Interior \$25,000

ESTIMATED FINANCIAL IMPACT:

Periodic seal and paint will contain repair costs. No net impact on the operating budget.

LIFE EXPECTANCY OF PROJECT: 10-15 Years

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2022

of last cost estimate

	FY23	FY24	FY25	FY26	FY27	TOTAL
PROJECT COST						
EXPENSES	7.7.2					
Contractual Services	60,000			25,000		85,000
TOTAL EXPENSES	\$ 60,000	\$ -	s -	\$ 25,000	\$ -	\$ 85,000
FUNDING SCHEDULE						
FUNDING SOURCES						
CIP Fund	60,000			25,000		85,000
CITY EXPENSE	\$ 60,000	\$ -	s -	\$ 25,000	s -	\$ 85,000
Fire Service Revenue	(42,000)	-	3	(17,500)	14	(59,500)
NET CITY COST	\$ 18,000	\$ -	- 3	\$ 7,500	7.6	\$ 25,500



Clockwise, Fire Stations 29, 30, 31, and 32 serve the Seminole Fire District.



Fire Rescue HVAC Replacements

PROJECT TYPE: Building R&M DEPARTMENT: Fire Rescue

PROJECT DESCRIPTION:

This project will replace substandard air conditioning units, chillers, and condensers that have reached the end of their useful life at City facilities. Staff have developed a replacement plan for all City facilities based on a 15-year life cycle for routine buildings and 10-year life cycle for 24-hour use fire stations. If a unit is still in good condition, replacement will be postponed. The following replacements are scheduled over the next five-year planning period. A portion of these costs will be reimbursed from dedicated Fire Service revenues for providing Fire Service to unincorporated Pinellas County.

FY 23: Fire Station #29 (3 units, 2012 install) \$125,000

FY 24: Fire Station # 30 (2 units, 2012 install) \$30,000

FY 25: PW Administration & EOC (2010 install) 50% of \$63,000

ESTIMATED FINANCIAL IMPACT:

Replacement of existing equipment on a regular cycle will contain recurring repair costs. No net impact on the operating budget is anticipated.

LIFE EXPECTANCY OF PROJECT: 10 Years

COST ESTIMATE METHOD (SOURCE): Contractor DATE: 2021

	FY23	FY24	FY25	FY26	FY27	TOTAL
	PF	ROJECT COS	T			
EXPENSES						
Capital Equipment	125,000	30,000	31,500	19		186,500
TOTAL EXPENSES	\$ 125,000	\$ 30,000	\$ 31,500	s -	\$ -	\$ 186,500
	FUNI	DING SCHED	ULE			
FUNDING SOURCES						
CIP Fund	125,000	30,000	31,500			186,500
CITY EXPENSE	\$ 125,000	\$ 30,000	\$ 31,500	s -	s -	\$ 186,500
Fire Service Revenue	(87,500)	(21,000)	(22,000)	12	- 4	(130,500)
NET CITY COST	\$ 37,500	\$ 9,000	\$ 9,500	s -	s -	\$ 56,000

Seminole Fire Station 129 Bay Pines

PROJECT TYPE: Building Construction DEPARTMENT: Fire

PROJECT DESCRIPTION:

Fire Station 129 will be a Fire & EMS station to provide services to the residents and visitors of the Bay Pines area of Seminole Fire District. A Development Agreement from 2011 designated land, now owned by the City, for a future station. Current funding in FY21 will be rebudgeted for FY22 to fine tune conceptual designs that currently exist. The City will also be proactively working with Pinellas County to develop a timeline for final design, construction and funding during the five-year planning period. A portion of these costs will be reimbursed from dedicated Fire Service revenues for providing Fire Service to unincorporated Pinellas County.

ESTIMATED FINANCIAL IMPACT:

Staffing of the new fire station, the most expensive cost, will be minimal as personnel will be shifted from existing stations (no new FTE are projected). Based on existing operating costs for the City's four fire stations, the City anticipates an additional \$200,000 in recurring operating expenses. Approximately 70% of those operating expenses will be offset for providing Fire Rescue service to unincorporated Pinellas County residents, resulting in a net operating impact, to the City, of \$60,000 annually. Recurring operating costs for the new fire station will be refined in final design.

LIFE EXPECTANCY OF PROJECT: 50 years

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2022
of last cost estimate

	FY23	FY24	FY25	FY26	FY27	TOTAL
	P	ROJECT COST				
EXPENSES				-		
Design	360,000	1	- 4	- 6	16	360,000
Construction		3,000,000	-	-		3,000,000
TOTAL EXPENSES	\$ 360,000	\$3,000,000	\$ -	\$ -	s -	\$ 3,360,000
	FUN	DING SCHED	JLE			-
FUNDING SOURCES						
CIP Fund	360,000	3,000,000				3,360,000
CITY EXPENSE	\$ 360,000	\$3,000,000	s -	\$ -	s -	\$ 3,360,000
Fire Service Revenue	(252,000)	(2,100,000)		-	-	(2,352,000)
NET CITY COST	\$ 108,000	\$ 900,000	-	3 3	16	\$ 1,008,000

Self Contained Breathing Apparatus (SCBA) Replacement

PROJECT TYPE: Capital Equipment DEPARTMENT: Fire

PROJECT DESCRIPTION:

This project will replace Self Contained Breathing Apparatus (SCBA) used by firefighters when entering dangerous respiratory environments. The Department maintains 45 SCBA "packs" at a replacement cost of approximately \$9,500 per pack. This cost includes replacement air bottles, face masks for firefighters, hoses, attachments, and other necessary components. SCBA packs are highly regulated by the National Fire Protection Agency and, due to wear and tear, industry standards require SCBA packs must be replaced every ten years. The Department's SCBA packs are due for replacement FY23. A portion of these costs will be reimbursed from dedicated Fire Service revenues for providing Fire Service to unincorporated Pinellas County.

ESTIMATED FINANCIAL IMPACT:

None.

LIFE EXPECTANCY OF PROJECT: 10 years

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2022

of last cost estimate

	FY23	F	Y24	F	Y25	F	Y26	F	Y27	TOTAL
	PR	OJEC	T COS	ī			٧,			
EXPENSES										
Capital Equipment	425,000		=39		A		- 4			425,000
TOTAL EXPENSES	\$ 425,000	\$	-	\$	1	\$	-	\$	170	\$ 425,000
	FUNI	DING S	CHED	ULE						
FUNDING SOURCES								11.0		
CIP Fund	425,000				-		-		-	425,000
CITY EXPENSE	\$ 425,000	\$		\$	-	S	-	\$	20.	\$ 425,000
Fire Service Revenue	(297,500)						- 2		-	(297,500)
NET CITY COST	\$ 127,500	\$	o e ou	\$	14	\$		\$	0.00	\$ 127,500

Self-Contained Breathing Apparatus (SCBA) must be replaced



Firefighting Hose Replacement

PROJECT TYPE: Capital Equipment DEPARTMENT: Fire

PROJECT DESCRIPTION:

This project will replace aged hose used in firefighting operations. Each firefighting apparatus carries a variety of types and sizes of hose including large diameter hose (LDH) for supply lines and hand held lines for extinguishment. Hose is tested annually per National Fire Protection Association Standards and much of the Department's hose is in need of replacing. A portion of these costs will be reimbursed from dedicated Fire Service revenues for providing Fire Service to unincorporated Pinellas County.

ESTIMATED FINANCIAL IMPACT:

None.

LIFE EXPECTANCY OF PROJECT: 10 years

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2022

of last cost estimate

	FY23	FY24	FY25	FY26	FY27	TOTAL
	PR	OJECT COS	T			
EXPENSES						
Capital Equipment	16,000		16,500	-	17,000	49,500
TOTAL EXPENSES	\$ 16,000		\$ 16,500	s -	\$ 17,000	\$ 49,500
	FUNI	ING SCHED	ULE			
FUNDING SOURCES						
General Fund	16,000		16,500			32,500
CITY EXPENSE	\$ 16,000	\$ -	\$ 16,500	s -	s -	\$ 32,500
Fire Service Revenue	(11,200)	-	(11,600)	-	1 00	(22,800)
NET CITY COST	\$ 4,800	\$ -	\$ 4,900	s -	s -	\$ 9,700



Seminole Fire Rescue has more than one mile of hose, of various sizes, to meet service needs. The National Fire Association requires annual hose testing and replacement every 10 years, or upon failure of annual testing.



Portable and Mobile Radio Replacement

PROJECT TYPE:	Capital Equipment	DEPARTMENT:	Fire	

PROJECT DESCRIPTION:

This project will replace portable and mobile 800 mHz radios used for emergency operations. The Department currenly maintains 20 mobile radios mounted in fire apparatus and vehicles and 60 portable, hand-held radios used during incidents. The equipment was aquired in 2012 and has a 15 year life expectancy. Replacement is planned for FY27 in the estimated amount of \$220,000. Annual replacement funding for this project started in FY15. A portion of this cost will be reimbursed from dedicated Fire Service revenues for providing Fire Service to unincorporated Pinellas County.

ESTIMATED FINANCIAL IMPACT:

None.

LIFE EXPECTANCY OF PROJECT: 15 years

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2022

of last cost estimate

	F	Y23	F	Y24	F	Y25	F	Y26	FY27	TOTAL
		PF	OJE	CT COS	T					
EXPENSES										
Capital Equipment		- 4		-		-			220,000	220,000
TOTAL EXPENSES	\$	÷	\$	-	\$	*	\$	3	\$ 220,000	\$ 220,000
		FUN	DING	SCHED	ULE			4.7		
FUNDING SOURCES										
CIP Fund		- 19		03	-	-		-	220,000	220,000
CITY EXPENSE	\$		\$	-	\$	+	\$	33	\$ 220,000	\$ 220,000
Pinellas County Revenue	- 1 1	-		- 2		- 4		- 0	(154,000)	(154,000)
NET CITY COST	\$	- 5 4 5	\$	- 4	\$	6.1	\$	de l'	\$ 66,000	\$ 66,000

Stormwater Master Plan Update *

PROJECT TYPE: Capital Improvement DEPARTMENT: Public Works

PROJECT DESCRIPTION:

The City's last master drainage plan was completed in 2000. In FY21, a Cooperative Funding Initiative (CFI) Grant was awarded by the Southwest Florida Water Management District (SWFWMD) to perform topographic mapping and an infrastructure inventory and assessment. The City has been notified that a second year of CFI Grant funding has been awarded for FY22 to perform a watershed evaluation, a floodplain analysis, and an alternative Best Management Practices (BMP) Analysis Report to reduce flooding. In addition, an assessment to identify strategies to address projected sea-level rise, reduce pollutant loads, and improve water quality will be conducted.

With this information, staff will put together a comprehensive plan to identify needed stormwater infrastructure repairs and improvements for the next 10 years. This plan, once approved by City Council, will drive future year CIP projects and funding. A Stormwater Rate Study is planned for FY24 and a SWFWMD Grant application will be submitted for funding during FY23 to mitigate this cost. If established, a stormwater fee will cover the cost of future CIP projects, as well as the operation and maintenance of the system.

ESTIMATED FINANCIAL IMPACT:

The final Stormwater Master Plan Update, when adopted, will drive the level of funding required in future years to bring the stormwater system up to date for required maintenance and improvements. Recurring operating impacts for stormwater maintenance will be incorporated into the FY24 Operating Budget after the Master Plan Update is completed and adopted by City Council.

LIFE EXPECTANCY OF PROJECT: 20 years

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2022

	FY	23	FY24	F	Y25	F	Y26	F	Y27	T	OTAL
A. Barrier		PR	OJECT COS	T							
EXPENSES *											
Professional Services		-9	65,000	-	- 4			. =	4		65,000
TOTAL EXPENSES	\$	· A	\$ 65,000	\$	-	\$	-	\$		\$	65,000
		FUND	ING SCHE	ULE							
FUNDING SOURCES											
Penny Fund		100	65,000								65,000
Grants Fund: SWFWMD			TBD		9		÷		- 8		-
TOTAL FUNDING	\$	-	\$ 65,000	\$	1(6)	\$	¥.	S		\$	65,000

^{*}This project has significant future costs which can not be identified at this time.

Pavement Management Plan

PROJECT TYPE: Capital Improvement DEPARTMENT: Public Works

PROJECT DESCRIPTION:

City Council adopted a seven-year pavement management plan, commencing in FY 2020. FY23 roadway projects include the following:

101ST AVENUE N91ST TERRACE NFREEDOM WAY110TH LANE N94TH AVENUE NGOLDEN GROVE110TH STREET N99TH PLACEGROVELAND110TH WAY NCRESTVIEW STREETTEMPLE AVENUE111TH LANE NDUNCAN STREETVALENCIA AVENUE

111TH STREET N FREEDOM BLVD VILLAGE GREEN AVENUE

ESTIMATED FINANCIAL IMPACT:

Prior to implementing the Pavement Management Plan, the City was spending approximately \$109,000 each year from the General Fund on preventative repair and maintenance, based on a 5-year historical average. Implementation of the Pavement Management Plan increases average roadway funding by approximately \$40,000 per year, but strategically preserves roadways before they deteriorate to a point where more costly reconstruction is necessary. Roadways that are at the end of their usable life are treated through either mill and surfacing, full-depth reclamation, or completely reconstructed.

Implementation of the Pavement Management Plan will bring the citywide pavement condition index up from a score of 67 (current) to 80 by FY27, and reduce the future capital outlay for road reconstruction. Costs have been updated in FY23-27 to reflect inflation and rising prices.

LIFE EXPECTANCY OF PROJECT: 20 years

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2022

of last cost estimate

	FY23	FY24	FY25	FY26	FY27	TOTAL
	PF	ROJECT COS	T		100	
EXPENSES						-
Preventative Maintenance	206,500	110,800	287,200	84,000	-	688,500
Reconstruction	402,500	457,200	283,800	608,000		1,751,500
TOTAL EXPENSES	\$ 609,000	\$ 568,000	\$ 571,000	\$ 692,000	\$ -	\$2,440,000
	FUN	DING SCHED	ULE			
FUNDING SOURCES						
CIP Fund	206,500	110,800	287,200	84,000	2	688,500
Penny Fund	402,500	457,200	283,800	608,000	L S	1,751,500
TOTAL FUNDING	\$ 609,000	\$ 568,000	\$ 571,000	\$ 692,000	s -	\$2,440,000

Various pavement maintenance techniques are used to preserve and extend the life of roadways, reducing future repair expenses.



City Hall Building Hardening *

PROJECT TYPE: Building Improvement DEPARTMENT: Public Works

PROJECT DESCRIPTION:

In FY23, a space analysis and engineering study will be funded prior to hardening the facility.

ESTIMATED FINANCIAL IMPACT:

None.

LIFE EXPECTANCY OF PROJECT: 25

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2021

of last cost estimate

	FY23	F	Y24	F	Y25	F	Y26	F	Y27	T	OTAL
	PRO	DJEC.	T COST								
EXPENSES * Engineering	50,000		_		,		-				50,000
TOTAL EXPENSES	\$ 50,000	\$	- 47	\$	15-11	\$	- 6	\$		S	50,000
	FUND	ING S	CHEDI	JLE							-04-7
FUNDING SOURCES CIP Fund	50,000						- 1				50,000
TOTAL FUNDING	\$ 50,000	\$	-	\$	11-01	\$	-	\$	-	\$	50,000

This facility was first opened in 1992 as the Seminole Community Library.
Renovations in 2004 transformed the site to City Hall. The roof was restored in 2020.
An expansion and renovation is planned for FY 2023.



^{*}This project has significant future costs which can not be identified at this time.

Repetto Property Improvements

PROJECT TYPE: Building Improvement DEPARTMENT: Public Works

PROJECT DESCRIPTION:

The Repetto property was purchased in FY 2019. In FY24, interior renovations, ADA bathroom modifications, kitchen upgrades, exterior ADA upgrades, and a new irrigation pump will be funded (\$100,000).

ESTIMATED FINANCIAL IMPACT:

Revenue enhancements from facility rentals is anticpated in future years.

LIFE EXPECTANCY OF PROJECT: 50 years

COST ESTIMATE METHOD (SOURCE): Staff DATE: 2021

of last cost estimate

	F	Y23	FY24	F	Y25	FY	26	F	Y27	TOTA	AL
		PF	ROJECT COS	Ī			-				
EXPENSES											
Contractual Services		- 1	100,000			-	4		100,000		
TOTAL EXPENSES	\$	-	\$ 100,000	\$	-	\$	-	\$	4	\$ 100,	000
		FUN	DING SCHED	ULE							
FUNDING SOURCES											
CIP Fund		-	100,000		- (4		- 4		- 4	100,	000
TOTAL FUNDING	\$	11.6	\$ 100,000	\$		\$	-	\$	-	\$ 100,	000





The recently acquired Repetto Property, pictured left, requires kitchen upgrades, ADA modifications, and interior renovations to prepare for future City use.



Waterfront Park

PROJECT TYPE: Capital Improvement DEPARTMENT: Public Works

PROJECT DESCRIPTION:

The City purchased land for Waterfront Park in 2012. Over the past several years, the City has prepared the site, secured grant funding, and developed the property into a community centerpiece. The final elements of the Master Plan to be completed are the construction of a large gazebo in FY24 and the Veterans' Memorial in FY26.

ESTIMATED FINANCIAL IMPACT:

There are no additional operating impacts expected from the future phases of this project.

LIFE EXPECTANCY OF PROJECT: 50 years

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2021

of last cost estimate

	F	Y23	FY24	FY	25	FY26	FY27	TOTAL
		PF	ROJECT COS	T				
EXPENSES								
Capital Improvements		-	250,000		- 14	50,000	1.5	300,000
TOTAL EXPENSES	\$	-	\$ 250,000	\$	2	\$ 50,000	\$ -	\$ 300,000
		FUN	DING SCHED	ULE		-		
FUNDING SOURCES								
Penny Fund		- 6	250,000		- 6	50,000	-	300,000
TOTAL FUNDING	\$	à.	\$ 250,000	\$	2	\$ 50,000	\$ -	\$ 300,000





Drainage Improvements & Repairs *

PROJECT TYPE: Capital Improvement DEPARTMENT: Public Works

PROJECT DESCRIPTION:

This funding is to complete emergency repairs and ongoing maintenance of the City's stormwater system until the Stormwater Master Plan Update is completed in late FY 2023. The plan update will drive the level of funding required in future years to bring the stormwater system up to date on required maintenance and improvements. Until such time as a plan is adopted, the City will budget \$200,000 for emergency repairs.

ESTIMATED FINANCIAL IMPACT:

Recurring operating impacts for stormwater maintenance will be incorporated into the FY24 Budget after the Master Plan Update is completed and adopted by City Council.

LIFE EXPECTANCY OF PROJECT: 50 years

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2020

of last cost estimate

	FY23	FY24	FY25	FY26	FY27	TOTAL
	PF	ROJECT COS	Ţ			
EXPENSES *						
Repair and Maintenance	200,000	200,000				400,000
TOTAL EXPENSES	\$ 200,000	\$ 200,000	s -	\$ -	\$ -	\$ 400,000
	FUNI	DING SCHED	ULE			
FUNDING SOURCES						
CIP Fund	200,000	200,000		-	-2	400,000
TOTAL FUNDING	\$ 200,000	\$ 200,000	s -	s -	s -	\$ 400,000



Stormwater system repairs prevent localized flooding and ensures runoff is free of chemicals and pollutants before entering our waterways.



^{*}This project has significant future costs which can not be identified at this time.

Exterior Facility Maintenance

PROJECT TYPE: Building R&M DEPARTMENT: Public Works

PROJECT DESCRIPTION:

This project will provide pressure cleaning, patching and caulking, sealer application and final finish paint application to the exterior of City facilities. The exterior of City facilities are sealed and painted every 10 years as needed.

FY23: Public Works Operations Garage \$25,000

FY24: Blossom Lake Park Restrooms \$2,000, Tennis Park Restrooms \$2,000

FY26: Community Building \$50,000 includes gutters

City Park Restrooms \$13,000, includes reseal of flooring and new partitions

ESTIMATED FINANCIAL IMPACT:

Periodic seal and paint will contain repair costs. No net impact on the operating budget.

LIFE EXPECTANCY OF PROJECT: 10-15 Years

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2022

of last cost estimate

	FY23	FY24	FY25	FY26	FY27	TOTAL
	PI	ROJECT COS	T			
EXPENSES *						
Contractual Services	25,000	4,000	4	63,000	2	92,000
TOTAL EXPENSES	\$ 25,000	\$ 4,000	S -	\$ 63,000	s -	\$ 92,000
	FUN	DING SCHEE	ULE			
FUNDING SOURCES						
CIP Fund	25,000	4,000		63,000	-	92,000
TOTAL FUNDING	\$ 25,000	\$ 4,000	s -	\$ 63,000	s -	\$ 92,000

Citywide HVAC Replacements

PROJECT TYPE: Building R&M DEPARTMENT: Public Works

PROJECT DESCRIPTION:

This project will replace substandard air conditioning units, chillers, and condensers that have reached the end of their useful life at City facilities. Staff have developed a replacement plan for all City facilities based on a life cycle for routine buildings. If a unit is still in good condition, replacement will be postponed. The following replacements are scheduled over the next five-year planning period.

FY 25: PW Operations (2010 install) \$32,000 and PW Administration/EOC 50% of \$63,000

ESTIMATED FINANCIAL IMPACT:

Replacement of existing equipment on a regular cycle will contain recurring repair costs. No net impact on the operating budget is anticipated.

LIFE EXPECTANCY OF PROJECT: 10 Years

COST ESTIMATE METHOD (SOURCE): Contractor DATE: 2021

of last cost estimate

	FY23	F	Y24	FY25	FY26	FY27	TOTAL
		PROJE	CT COS				
EXPENSES				100			
Capital Equipment		-	O S e	63,500	D ∳ C	15	63,500
TOTAL EXPENSES	\$ -	\$	7.7.1	\$ 63,500	\$ -	s -	\$ 63,500
	FU	NDING	SCHED	ULE			
FUNDING SOURCES	1						
CIP Fund	20,00)	-	63,500	\$	÷	83,500
TOTAL FUNDING	\$ 20,00) \$		\$ 63,500	S -	s -	\$ 83,500

Citywide Parking Lot Resurfacing

PROJECT TYPE: Repair & Maintenance DEPARTMENT: Public Works

PROJECT DESCRIPTION:

This project provides for the repair, seal coating, and striping of public facilities' parking lots. In FY24, the following parking lots will be repaired: City Hall \$8,000; Public Works Administration & EOC \$5,000; and City Park \$12,000.

ESTIMATED FINANCIAL IMPACT:

By performaing regular repair and maintenace, the existing asphalt is preserved and extends the useful life of the pavement.

LIFE EXPECTANCY OF PROJECT: 5 years

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2022

of last cost estimate

	FY	23	1	FY24	F	Y25	F	Y26	F	Y27	Т	OTAL
		PR	OJE	CT COS		700						
EXPENSES												
Contractual Services		-		25,000				Э.				25,000
TOTAL EXPENSES	\$	i Goral	\$	25,000	\$	÷	\$) (4)	\$	œ.	\$	25,000
		FUND	DING	SCHED	ULE							
FUNDING SOURCES												
CIP Fund		9		25,000	-	9		9		_		25,000
TOTAL FUNDING	\$	/emi	\$	25,000	\$	I.e.	\$		\$		\$	25,000

Tennis Court Resurfacing

PROJECT TYPE:	Improvement	DEPARTMENT:	Public Works
			Recreation

PROJECT DESCRIPTION:

Tennis Club Park provides four full-size tennis courts (one used for pickleball and tennis), along with restrooms, for public use. The tennis courts are in need of resurfacing from weather and wear. The resurfacing project will include court preparation, patching, crack repair, primer coats, texture coats, color, and striping. The City was notified in March 2022, of a \$50,000 grant (with no City match required) from the Florida Department of Environmental Protection through its Florida Recreation Development Assistance Program (FRDAP) to fund this project.

ESTIMATED FINANCIAL IMPACT:

None.

LIFE EXPECTANCY OF PROJECT: 5 years

COST ESTIMATE METHOD (SOURCE): Vendor DATE: 2022

of last cost estimate

	F	Y23	F	Y24	F	Y25	F	Y26	F	Y27	T	OTAL
		PR	OJEC	T COS	T							
EXPENSES												
Capital Equipment		50,000		-		-		-		-		50,000
TOTAL EXPENSES	\$ 5	50,000	\$	÷	\$	-	\$	-	\$	-	\$	50,000
		FUNI	DING S	SCHED	ULE							196
FUNDING SOURCES												
Grants Fund: FRDAP		50,000				-				- 4		50,000
TOTAL FUNDING	\$ 5	50,000	\$	09-1	\$	70.4	\$	-	\$	(4)	\$	50,000





Tennis Club Park provides four full size tennis courts and restrooms.

Radio Replacements

PROJECT TYPE: Capital Equipment DEPARTMENT: Public Works

PROJECT DESCRIPTION:

The City's Public Works Department utilizes multi-channel radios to communicate and support operations throughout the City. The existing twenty (20) Public Works radios were purchased in FY16 at a cost of \$7,300. Additional ancillary devices such as multichargers, battery backups, and installation costs yielded a total cost of \$12,600. The useful life of these radios is 5 to 7 years and replacement is estimated by FY23.

ESTIMATED FINANCIAL IMPACT:

Minor repair costs throughout the useful life of the equipment will be absorbed in the existing operating budget.

LIFE EXPECTANCY OF PROJECT: 7 years

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2020

of last cost estimate

	F	Y23	F	Y24	F	Y25	F	Y26	F	Y27	T	OTAL
		PR	OJEC	T COS								
EXPENSES												
Equipment		13,000			4			- 4		-		13,000
TOTAL EXPENSES	\$	13,000	\$	4	\$	-	\$	4	\$	-	\$	13,000
		FUNI	DING :	SCHED	ULE							
FUNDING SOURCES												
CIP Fund		13,000		-		-		-		74		13,000
TOTAL FUNDING	\$	13,000	\$	OPP.	\$	350	\$	c'Hen	\$	neni	\$	13,000

City staff use radios to communicate across the City for daily operations and during special events.



Blossom Lake Park Redevelopment

PROJECT TYPE: Capital Improvement DEPARTMENT: Recreation & Public Works

PROJECT DESCRIPTION:

The Blossom Lake Park Redevelopment project was initiated in September 2018 with a community charette. Two community meetings were also held in 2019 to determine community desired amenities. In FY 2022, two (2) 16 foot gazebos were replaced along with the construction of a trail and outdoor fitness equipment stations. In FY23, two (2) pavilions and fencing (\$155,000) will be replaced to complete the project. Staff will research and apply for grant funding to reduce capital costs to the City.

ESTIMATED FINANCIAL IMPACT:

Operating costs for the Blossom Lake Park after redevelopment are estimated to be similar to existing operating costs. There will be an slight decrease in maintenance costs for new playground structures that will under be warranty. New lighting will be solar and decrease electrical costs. No additional recurring costs are anticipated at this time.

LIFE EXPECTANCY OF PROJECT: 15 years

COST ESTIMATE METHOD (SOURCE): By Vendor DATE: 2022

	FY23	FY24	I	FY25	FY	26	F	Y27	ТО	TAL
Research Control	PF	ROJECT C	OST							77.6
EXPENSES										
Capital Equipment	155,000	-	- 4			- 4		-	15	55,000
TOTAL EXPENSES	\$ 155,000	\$ -	S	(4)	\$	÷	\$		\$ 15	55,000
	FUNI	DING SCH	IEDULE							
FUNDING SOURCES										
Penny Fund	155,000		_	н		-		-	15	55,000
TOTAL FUNDING	\$ 155,000	\$ -	S	-	S	-	S	-	\$ 15	55,000



A new playground (left) was installed in FY21. Two new gazebos were replaced in FY22 (right). Two new pavilions will replace the existing (below) in FY23.

Recreation Center Renovation/Replacement

PROJECT TYPE:	Building	DEPARTMENT:	Recreation	

PROJECT DESCRIPTION:

The Seminole Recreation Center opened in 2001 after undergoing an addition and renovations to turn the former church, which was built in 1983, into a Recreation Center. The facility is reaching the end of its useful life and several major repairs are needed over the five-year planning period estimated to exceed \$3 Million.

Preliminary engineering and design will identify space needs, whether to reconstruct or renovate and if reconstructed, how to plan the site on the existing property. The cost is estimated based on the current size of the Recreation Center, 49,000 sq. ft. at \$400/square foot, the national average for Recreation Centers as of January 2022. Staff will refine cost estimates based on Master Planning in FY22.

Maintenance Projects:	Year:		Cost:
Fire Panel Replacement	2022	\$	11,000
Aquatic Ctr. Telebrellas	2022	S	65,000
Parking Lot Resurfacing	2023	\$	130,000
Pool Pump House	2023	\$	450,000
Furniture Replacement	2024	S	11,400
Dance Room Floor	2024	\$	25,000
Roof Replacement	2024	S	1,000,000
Exterior Patch, Seal & Paint	2024	S	250,000
Soccer Field Redevelopment	2024	\$	550,000
Furniture Replacement	2024/2025	\$	11,400
Playground Replacement	2025	\$	385,000
Chiller Replacement	2026	\$	142,500

ESTIMATED FINANCIAL IMPACT:

Operating costs for the new Recreation Center are estimated to be similar to existing operating costs. No additional recurring costs are anticipated at this time.

LIFE EXPECTANCY: 50 years

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2022

	FY23	FY24	FY25	ЦЕ	FY26	F	Y27	TOTAL
	PF	ROJECT COST	-		-			
EXPENSES								
Preliminary Engineering & Design	2,352,000	-		-	-		1,5	2,352,000
Construction		17,248,000		-	~			17,248,000
TOTAL	\$2,352,000	\$17,248,000	s -	\$	y to eco.	S		\$19,600,000
All streets are as a second second	FUN	DING SCHEDU	LE					
FUNDING SOURCES								
Penny Fund	2,352,000	17,248,000		-			143	19,600,000
TOTAL	\$2,352,000	\$17,248,000	s -	S		S	16	\$19,600,000

Fitness Center Equipment Replacement

PROJECT TYPE: Capital Equipment DEPARTMENT: Recreation

PROJECT DESCRIPTION:

The Recreation Fitness Center is heavily used by the community. Equipment is regularly inspected and maintained to extend its useful life. The following replacement schedule is planned:

•FY23: The City has 6 treadmills, which were purchased in FY15. Treadmills are the most used equipment in the fitness center. The average commercial treadmill lasts between 7-9 years. Cost: \$42,000

•FY24: Three elliptical machines, purchased in FY15, are due for replacement. Cost: \$16,000

•FY26: The free weights in the fitness studio are used on a daily basis and have never been replaced. Single weights have been replaced, as needed. The average cost of free weights is per pound and is up to \$2/pound. Cost: \$12,000

•FY27: Four Recumbent bikes and two Upright bikes were purchased in FY22. These bikes are used on a daily bases. The bike recently were installed with TV and have been even more popular than before. The average life span in a commercial setting is 5 years. Purchasing in FY27 will make it year 6. Cost: \$21,800

ESTIMATED FINANCIAL IMPACT:

Replacement of existing equipment on a regular basis will limit recurring repair costs. No net impact on the operating budget is anticipated.

LIFE EXPECTANCY OF PROJECT: 7-15 years

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2022

	FY23	FY24	FY25	FY26	FY27	TOTAL
	PF	ROJECT COS	T			
EXPENSES				1		
Equipment	42,000	16,000	-	12,000	21,800	91,800
TOTAL EXPENSES	\$ 42,000	\$ 16,000	s -	\$ 12,000	\$ 21,800	\$ 91,800
	FUN	DING SCHED	ULE			
FUNDING SOURCES						
CIP Fund	40,000	16,000		12,000	21,800	89,800
TOTAL FUNDING	\$ 40,000	\$ 16,000	s -	\$ 12,000	\$ 21,800	\$ 89,800





Soccer Field Fence Replacement

PROJECT TYPE: Capital Improvement	DEPARTMENT:	Recreation	
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PROJECT DESCRIPTION:

The Recreation Department and the Seminole Shooting Stars league heavily use the soccer field. Over the past two years, Recreation staff has monitored organized sports teams from surrounding cities utilizing our field when they could not access their own. Staff has also removed private group fitness classes from the field who had no affiliation to the Recreation Center or the City of Seminole. The COVID-19 pandemic has exacerbated the problem. Funding in FY23 will construct a fence around the soccer field with two double wide gates on the north side for staff to securely close the field. This will also be beneficial during Pow Wow when the field is closed due to fireworks and for events such as the Food Truck Rally and Field of Screams, and can also allow for paid entry events.

ESTIMATED FINANCIAL IMPACT:

None.

LIFE EXPECTANCY OF PROJECT: 20 years

COST ESTIMATE METHOD (SOURCE): By Staff DATE: 2022

of last cost estimate

	1	FY23	F	Y24	F	Y25	FY26	F	Y27	Т	OTAL
		PR	OJEC	T COST							
EXPENSES											
Contractual Services		18,000		-		- 12	-	-			18,000
TOTAL EXPENSES	\$	18,000	\$	9	\$		\$ -	\$	1 (*)	\$	18,000
		FUND	ING :	SCHEDI	JLE						
FUNDING SOURCES											
CIP Fund		18,000				-			-		18,000
TOTAL FUNDING	\$	18,000	\$	14	\$	2	S -	\$	T, ST	\$	18,000



Seminole Recreation Center Soccer Field





GLOSSARY

City of Seminole FY 2022-2023 Adopted Budget



ACCRUAL BASIS OF ACCOUNTING

Method of accounting that recognizes the financial effect of transactions, events, and interfund activity when they occur, regardless of timing of related cash flows.

AD VALOREM TAX

A tax levied on the assessed value of real property. This tax is also known as property tax.

APPROPRIATION

An authorization granted by a legislative body to incur obligations and to expend public funds for a stated purpose. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION

A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSIGNED FUND BALANCE

Portion of fund balance representing resources set aside by the government for a particular purpose.

AUDIT

An independent third-party review of the government's financial statements completed by a Certified Public Accountant and issuing an opinion as to whether the financial statements are fairly presented, in all material respects, and in conformity with U.S. generally accepted accounting principles.

BALANCED BUDGET

A budget in which planned funds available exceed or are equal to planned expenditures.

BASIS OF ACCOUNTING

Timing of recognition for financial reporting purposes. Basis of accounting determines when recognition takes place.

BUDGET

A financial plan, operational plan and communications tool identifying planned revenues and expenses for a given reporting period, generally a single fiscal year.

BUDGETARY BASIS

Method used to determine when revenues and expenses are recognized for budgetary purposes.

BUDGETARY CONTROL

The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL ASSET

Land, improvement, building, vehicle, machinery, equipment, infrastructure, and all other tangible and intangible assets used in operations that have initial useful lives extending beyond a single reporting period.

CAPITAL IMPROVEMENT

Addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity.

CAPITAL IMPROVEMENT PROJECT

A project resulting in a fixed asset or an improvement to a fixed asset with a life expectancy of at least five (5) years which has a one-time cost of \$10,000 or more.



CAPITAL IMPROVEMENTS PLAN (CIP)

A comprehensive five-year schedule of projects indicating priority in terms of need and ability to finance, the first year of which is adopted as part of the Annual Budget.

CAPITAL EXPENDITURE

The purchase, acquisition or construction of any item having a unit cost of \$5,000 or more with a useful life of at least one year.

CHARGES FOR SERVICE (USER CHARGES)

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

COMMITTED FUND BALANCE

Portion of net position of government fund representing resources whose use is subject to legally binding constraint imposed by the government itself at the highest level of decision making authority. The commitment remains in place unless removed in the same manner.

DEBT LIMIT

The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE

The payment of principal and interest on borrowed funds, such as bonds.

DEPARTMENT

An organizational unit responsible for carrying out a major governmental function, such as Fire Rescue or Recreation.

EFFECTIVENESS MEASURE

Indicator that measures the degree to which an entity or program is successful in achieving its goals or objectives.

EFFICIENCY MEASURE

Indicator that measures the degree to which an entity or program is successful in achieving its goals or ojectives with the least use of scarce resources.

ENCUMBRANCE

Commitments of payment for unperformed services or goods yet to be received.

FIDUCIARY FUND

Category of funds used to report assets held in trust agreement or in a custodial capacity.

FISCAL YEAR

A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. For the City this ranges from October 1 through September 30.

FIXED ASSETS

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment. A unit cost of \$5,000 or more with a useful life of at least one year.

FRANCHISE

A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.



FRS / FLORIDA RETIREMENT SYSTEM

A retirement program managed by the State of Florida in which an employee is guaranteed benefits at retirement, through either a traditional pension plan option or a self-directed investment plan, provided certain criteria are met. Benefits are determined by category of service and length of service.

FULL-TIME POSITION

A position which qualifies for full City benefits, usually required to work 40 hours per week for regular employees or 56 hours per week for Fire Rescue personnel. All regular (non-Fire Rescue) part-time personnel working more than 30 hours per week are granted benefits as full-time employees.

FUND

Fiscal and accounting entity with a self-balancing set of accounts.

FUND BALANCE

Net position of a governmental fund.

FUND TYPE

In governmental accounting, one of eleven categories subordinate to three fund categories: Governmental Fund Category: General, Special Revenue, Debt Service, Capital Project, Permanent; Proprietary Fund Category: Enterprise, Internal Service; and Fiduciary Fund Category: Pension Trust, Investment Trust, Private-Purpose Trust, and Custodial.

FY

Fiscal Year

GAAP

Generally accepted accounting principles as propagated by the Governmental Accounting Standards Board.

GENERAL FUND

The chief operating fund of a government.

GFOA

Government Finance Officers Association

GENERAL OBLIGATION BONDS

Bonds for the payment of which the full faith and credit of the issuing government are pledged.

GOAL

A long-range desirable result attained by achieving incremental objectives designed to implement a strategy.

GOVERNMENTAL FUNDS

Funds generally used to account for tax-supported activities including General, Special Revenue, Debt Service, Capital Project, and Permanent Funds.

GRANTS

Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.

HOMESTEAD EXEMPTION

Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax. An additional second homestead may be available to some homeowners based on property value.



IMPACT FEE

Fees charged to a developer to cover, in whole or in part, the anticipated cost of improvements to infrastructure that will be necessary as a result of the development.

INTERFUND TRANSFER

Flow of assets between funds without equivalent flow of assets in return and without a requirement for repayment.

INTERGOVERNMENTAL REVENUES

Revenues from other governments in the form of grants, entitlement, shared revenues or payments in lieu of taxes.

LINE ITEM

A specific item or group of similar items defined in a unique account in the financial records. Revenue and expenditures are anticipated and appropriated at this level. This is the lowest level of detail at which justification is reviewed and decisions are made.

MAJOR FUND

Governmental or enterprise funds reported as a separate column in the basic financial statements and subject to a separate opinion in the independent auditor's report. While the General Fund is always a major fund, other funds are evaluated based on qualitative and quantitative measures.

MEASUREMENT FOCUS

Types of balances and related changes reported in a given set of financial statements. Determines what is recognized in the financial statements.

MILLAGE

The tax rate on real property based on \$1 per \$1,000 of assessed property value.

OBJECTIVE

Something to be accomplished that is described in specific, well-defined, and measurable terms.

OPERATING BUDGET

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. The use of an annual operating budget usually required by law.

OPERATING COSTS

Expenses for such items as supplies, contractual services, and utilities.

ORDINANCE

A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution.

OUTPUT

Indicator that measures the quantity of a service provided.

PART-TIME POSITION

Part-time employees work less than 30 hours per week, accrue vacation and sick leave, and are enrolled in FRS.

PERSONNEL COSTS

Refers to costs directly associated with employees, including salaries and benefits.



PERFORMANCE MEASURES

Service measures and accomplishments reporting specific quantitative and qualitative measures of work performed toward meeting an objective of the department.

PPLC

Pinellas County Public Library Cooperative

PROGRAM

A group of activities, operations, or organizational unit(s) directed to attain specific purposes or objectives.

PROPERTY TAX

A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

R&M

Repairs and Maintenance

RECLASSIFICATION

The moving of an existing position from one personnel classification (title) to another based on evaluation of the Human Resources Department that determines the position performs duties of a classification other than that in which the position is currently placed.

RESOLUTION

A special or temporary order of a legislative body; and order of a legislative body requiring less legal formality than an ordinance or statute.

RESTRICTED FUND BALANCE

The portion of fund balance of a government fund that represents resources subject to externally enforceable constraints, constitutional provisions, or enabling legislation.

REVENUES

An addition to the assets of a fund which does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability or a decrease in assets, and does not represent a contribution of fund capital in enterprise or in internal service funds.

ROLLED-BACK RATE

Under Florida law, the millage rate which when applied to the tax base, exclusive of new construction and annexations, would provide the same tax revenue to the City as was levied in the prior year.

SPECIAL ASSESSMENT

A compulsory levy made against certain properties to defray part or all costs of a specific improvement or service deemed to primarily benefit those properties.

SPECIAL REVENUE FUND

Government fund type used to account for the proceeds of specific revenue sources that are restricted to committed to expend for specified purpose other than debt or capital project.

TAXABLE VALUE

The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.

TEMPORARY POSITION

A temporary position is filled for a specified period of time, is not permanent in nature, and does not qualify for regular City benefits.



UTILITY TAX

A tax levied by the City on the customers of various utilities such as electricity, telephone, gas and water.

UNASSIGNED FUND BALANCE

The difference between total fund balance in a governmental fund and its nonspendable, restricted, committed, and assigned components.