

# **City of Seminole**

## **Fiscal Year 2024 Adopted Budget**

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**October 1, 2023 – September 30, 2024**

**City of Seminole, Florida**  
**FY 2024 Adopted Budget**  
**October 1, 2023 – September 30, 2024**

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**Elected Officials:**

Leslie Waters	Mayor
Chris Burke	Vice Mayor
Thom Barnhorn	Councilor
Ray Beliveau	Councilor
Mark Ely	Councilor
Jim Quinn	Councilor
Trish Springer	Councilor

**Charter Officers:**

Ann Toney-Deal	City Manager
Jay Daigneault	City Attorney
Ann Marie Mancuso	City Clerk

**Management Staff:**

Rodney Due	Public Works Director
Glenn Ferdman	Library Director
Becky Gunter	Recreation Director
Erica Ottman	Human Resources Director
William Schobel	Fire Chief
Vince Tenaglia	Director of Administration
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 01, 2022**

*Christopher P. Morill*

Executive Director

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# CITY OF SEMINOLE

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October 1, 2023

Honorable Mayor and Members of the City Council,

It is my pleasure to present you with the Fiscal Year 2023-2024 (FY24) Budget for the City of Seminole. The FY24 Budget is balanced and continues to reflect the priorities established by 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.

## **FY24 Budget Priorities**

### **Recruitment and Retention**

Like all sectors of business, employee recruitment and retention has 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 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 the FY24 budget reflects that effort.

General, non-represented employees will receive a one-time pay increase of \$1/hour (or 2% if greater), in addition to a merit increase of up to 5% on the employee's anniversary date. Represented employees will receive a one-time increase of 2% on October 1, 2023 and are eligible for a merit increase of up to 5% on their work anniversary date. Pay grade minimums and maximums will increase by 5% and 2.5%, respectively, for non-represented and represented positions on October 1, 2023.

The City also recognizes the value of employee benefits and provides a generous 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. The City provides a generous contribution to dependent premiums for health insurance. Due to unusually high health insurance premium increases effective for FY24, the City introduced a high-deductible healthcare plan enrollment option, with a \$1,500 employer-paid contribution to Health Savings Accounts. This program was offered as a budget-neutral alternative to the traditional healthcare plan.

The City offers attractive retirement plan options for employees, including options for both traditional pensions and investment style plans, and access to optional, employee-funded, deferred compensation plans. The City has also increased its pension contributions for represented Fire

Employees, reducing the employee contribution rate from 12% to 11% on October 1, 2023. The City supports employee well-being and work/life balance by providing both full-time and part-time employees with paid sick, vacation, and holiday leave.

### **Insurance**

The property insurance market throughout the State of Florida has been extremely challenging for local governments since Hurricane Ian in September 2022. The budget was developed based on the anticipation of renewed property and casualty insurance coverage at an estimated increase of 85%. Meanwhile, staff solicited for alternative proposals and scrutinized coverage terms for cost effectiveness. On September 25, 2023, City Council authorized changing carriers for FY24 property and casualty insurance, with a total premium increase of only 20%.

### **Financial Conservatism**

This budget marks the 17<sup>th</sup> consecutive year operating the City on a millage rate of 2.4793, one of the lowest rates in Pinellas County. The City has always sought to balance recurring costs with recurring funding sources, and to restrict one-time funding sources to one-time projects. The budgetary savings achieved via property and casualty insurance represents a recurring savings that was used to partially offset the increased wage and benefit costs. A budget amendment will be recorded in FY24 to transfer the budgeted expenditures for insurance premiums to the applicable personnel line items. Meanwhile, American Rescue Plan Act (ARPA) funding has changed the traditional manner by which the City has balanced its capital improvements plan. Despite the significance of the City's planned capital improvements, the five-year planning period illustrated in the long-range financial planning section of this document is currently balanced without any additional support from the General Fund.

### **Strategic Plan**

The City of Seminole recently completed a Citywide Strategic Planning initiative, including 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. Four pillars were identified to help position the City for transformation, as we embark on monumental investments in our community that will benefit Seminole residents for generations to come. Each pillar includes a goal for 2030 and success strategies for achievement. The budget assigns tasks and financial resources to the City's departments to complete initiatives related to each priority, as identified below and further described in the departmental section of this document.

## **1. Quality of Life**

### **2030 Goal: The City no one wants to leave.**

#### **Success Strategies:**

- a. Become a true destination by fostering business development.
- b. Create a City identity by developing a downtown district.
- c. Become a lifelong learning hub featuring St. Petersburg College, City Hall, the library, and the recreation center.
- d. Promote an environment of health and safety through prevention, education, and service delivery.
- e. Emphasize physical and mental wellness through recreation, parks, and library

activities and program.

## **2. Infrastructure**

**2030 Goal: Serve the Seminole community through enhanced infrastructure investment.**

### **Success Strategies:**

- a. Create a Stormwater utility.
- b. Refine and execute the Pavement Management Plan.
- c. Plan and develop a new state of the art recreational complex.

## **3. Community Partnerships**

**2030 Goal: Create synergy through partnerships to enhance the community.**

### **Success Strategies:**

- a. Enhance communication citywide through marketing efforts.
- b. Encourage continual collaboration amongst community wide organizations.
- c. Find ways to engage the future generations of potential partnerships.

## **4. Financial and Operational**

**2030 Goal: Responsibly support ongoing community growth and sustainability.**

### **Success Strategies:**

- a. Develop and refine flexible financial strategies to foster growth in a dynamic environment.
- b. Maintain strong fiscal stewardship while promoting community growth and evolution.
- c. Enhance partnerships to support mutual success.
- d. Effectively use City resources for maximum impact.

As I look at the FY24 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,

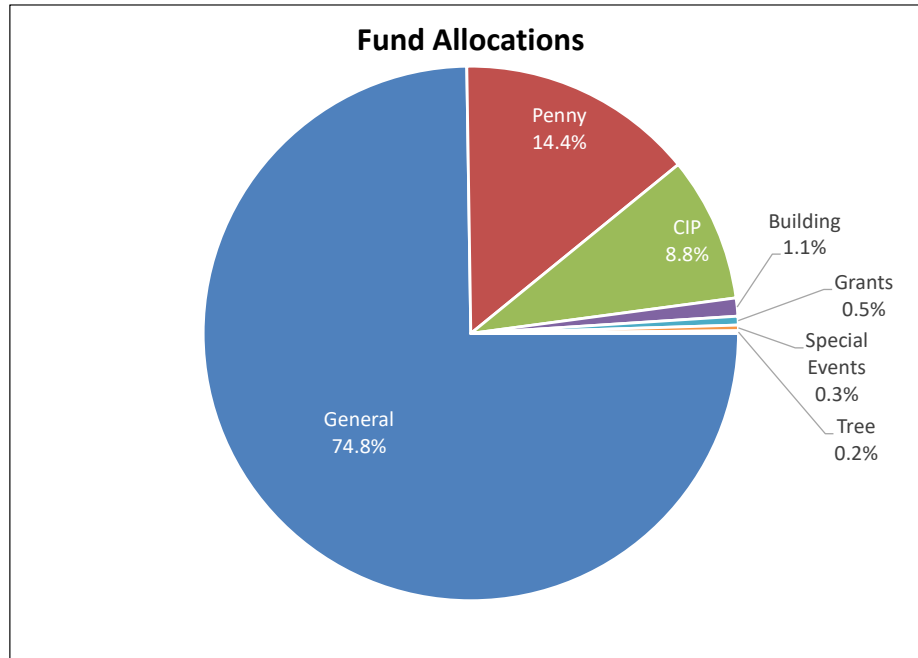


Ann Toney-Deal, ICMA-CM  
City Manager



## Executive Summary

The annual budget process begins by evaluating the City’s financial position to determine current and future resource constraints. Fund balance is the primary indicator as to whether the City’s financial position is improving or deteriorating. The City accounts for its operations and improvements using various funds, each with its own distinct purpose. Each fund’s financial position is assessed in the context of annual budgetary decisions, but the General Fund is the primary focal point for analyzing ongoing operations.



### Financial Position

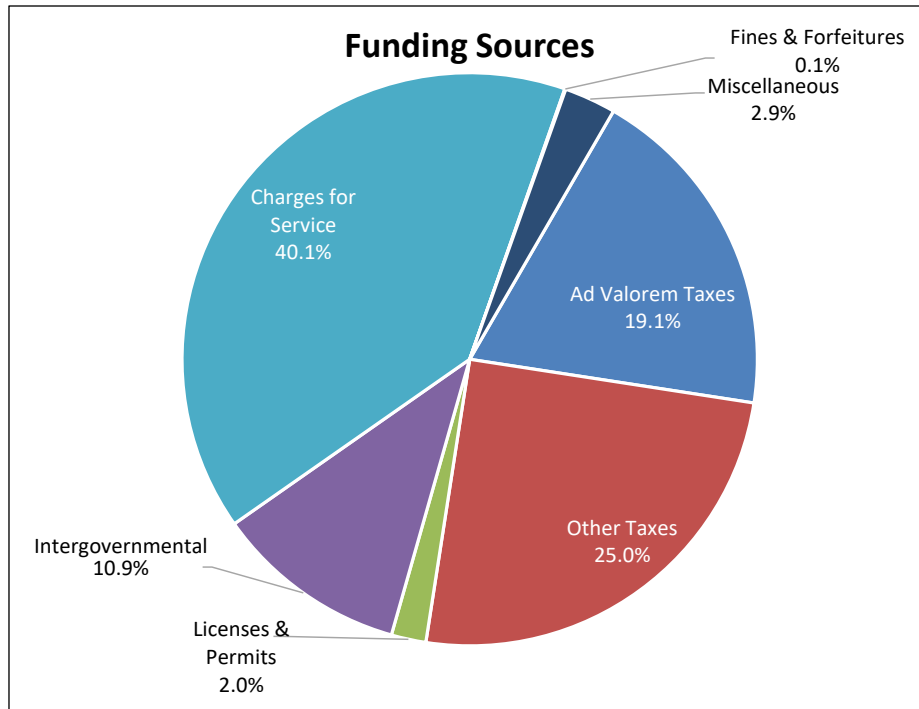
The City’s fund balance policy goal is to maintain unassigned balance equivalent to at least three months (25%) of General Fund personnel and operating costs. The FY24 budget complies with the fund balance policy, with an estimated unassigned fund balance equivalent to 4 months (33%).

### Funding Sources and Uses

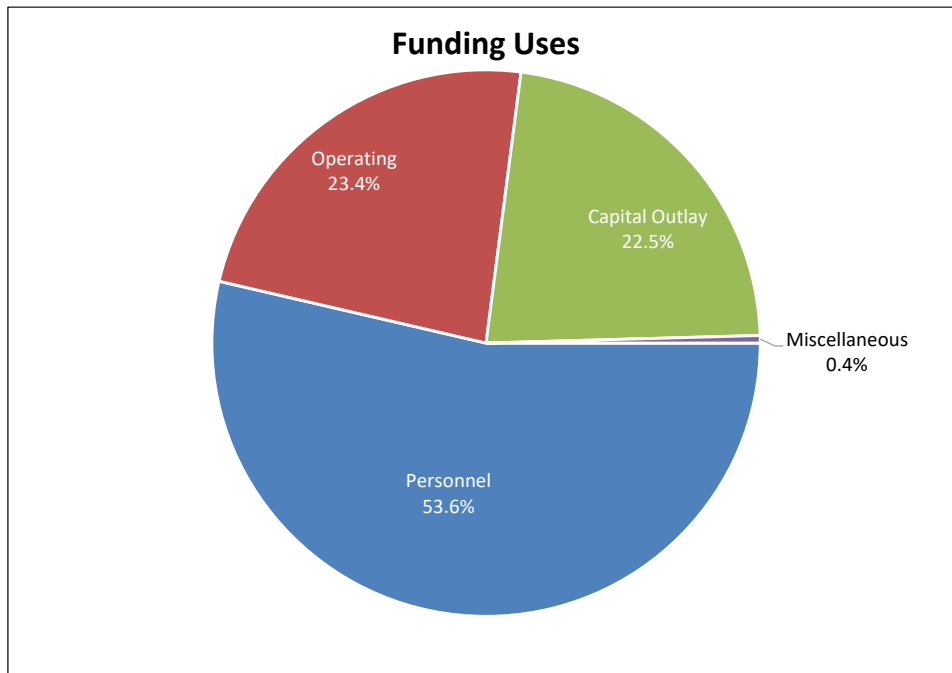
Throughout the budget document, all references to “funding sources” include both revenue and “other financing”, such as transfers in or debt proceeds, while the term “funding uses” refers to both expenditures and “other financing”, such as transfers out or debt service. Transfers are often incorporated into the budget via amendment following completion of the annual audit, in connection with the capital improvement planning process. The adopted budget includes no interfund transfer appropriations. The City of Seminole has no debt outstanding and there is no plan to borrow in FY24.

Less than 20% of the City’s budget is funded via property tax. Due to the high concentration of unincorporated property serviced by the Seminole Fire Rescue Department, approximately 70% of the City’s Fire Suppression costs are funded by Pinellas County. Emergency Medical Services are entirely funded by Pinellas County. Both sources are reflected in Charges for Service revenue.

## Executive Summary



The majority of the City's budget is dedicated to personnel costs, including wages, insurance benefits, retirement contributions, and workers' compensation insurance premiums.



### Balanced Budget

The FY24 budget is balanced, meaning current revenues and available fund balances (i.e., "reserves") meet or exceed planned expenditures. The General Fund budget is balanced utilizing only current revenues.

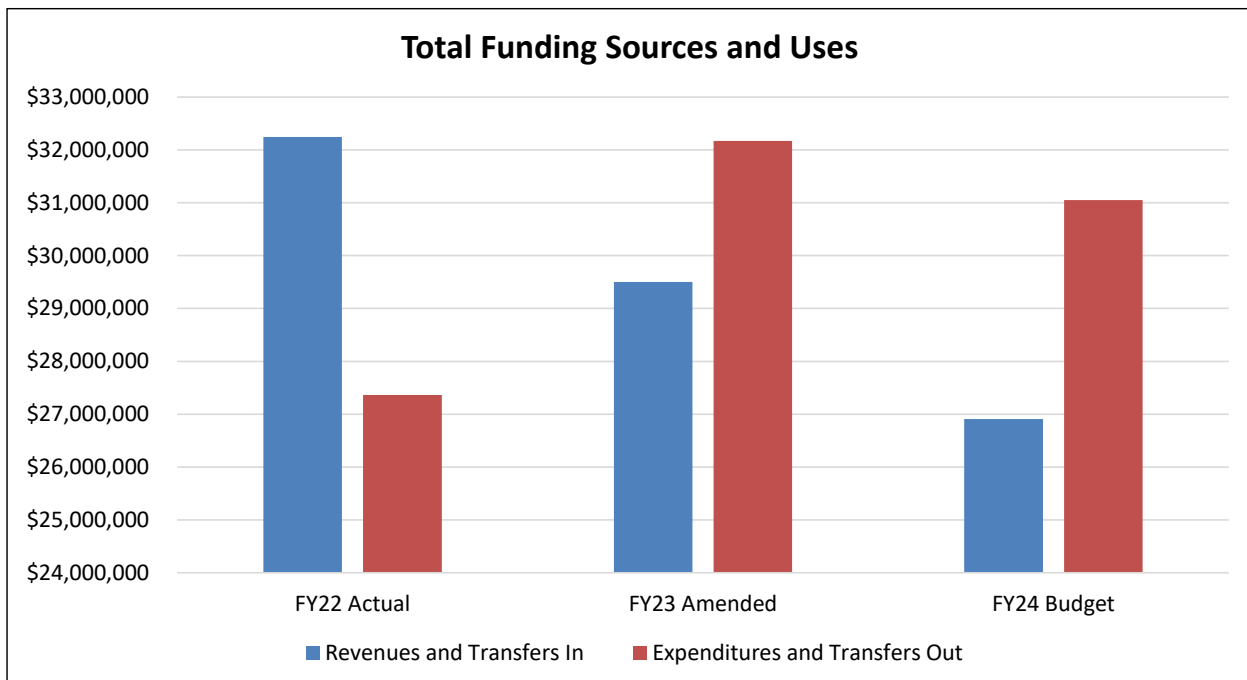
## Executive Summary

### Budget Comparison

Annual comparisons are provided throughout the budget document to compare financials from year-to-year, including FY22 actual year-end values, FY23 amended budget values, FY24 adopted budget values, and changes from FY23 amended to FY24 adopted values. Key changes over the last three years include the following:

- ✚ American Rescue Plan Act (ARPA) Funding
  - The City received \$9.43 million in ARPA funds and has chosen to recognize revenue as eligible one-time expenditures are incurred.
- ✚ Transfer Activity
  - Due to the significance of the ARPA contributions, the need for interfund transfers to balance individual fund activity has varied significantly from year to year.
- ✚ Capital Improvements Plan (CIP)
  - Capital outlay reflects the planned CIP schedule, with major initiatives including a \$2.35 million preliminary design budget for reconstruction of the City’s Recreation Center in FY23 and \$4 million for construction of Fire Station 129 in FY24.

	FY22 Actual	FY23 Amended	FY24 Budget
ARPA revenue	\$2,844,556	\$1,241,057	\$0
Transfers	\$4,344,556	\$3,339,107	\$0
Capital outlay	\$3,008,733	\$6,083,915	\$6,992,000



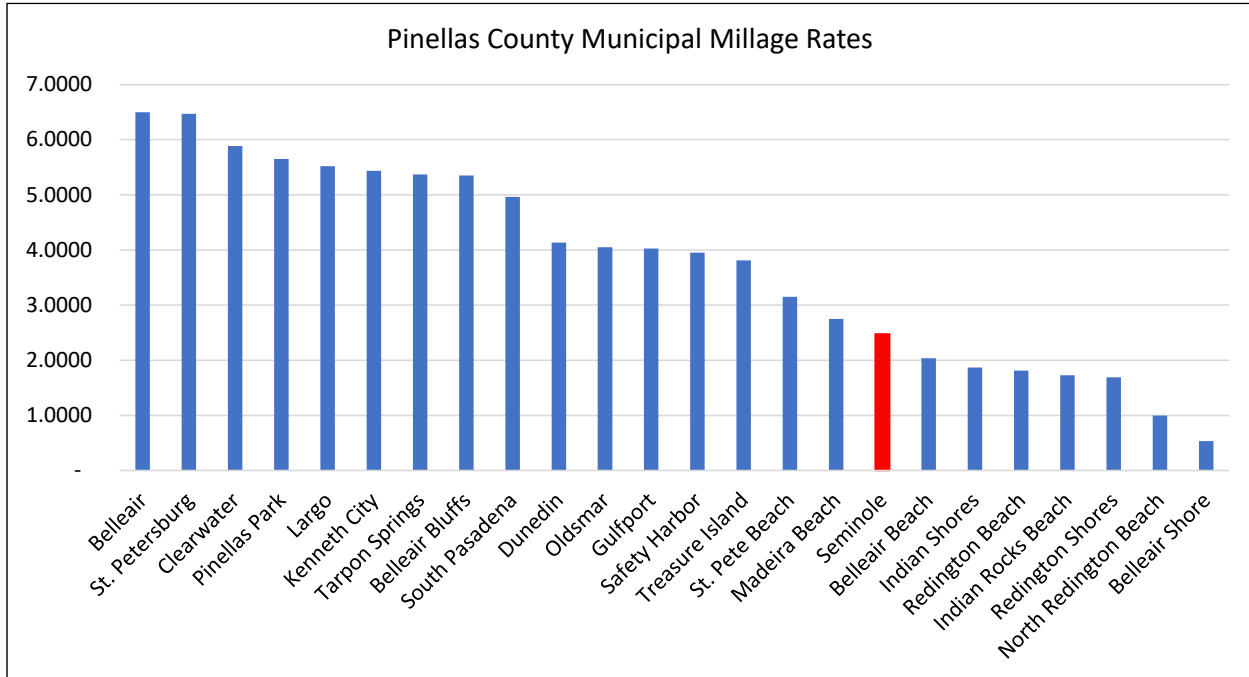
### Revenue:

FY24 revenues (which exclude transfers) are estimated at \$26,910,400, an increase of \$745,143 (3%). Ad Valorem tax, Penny for Pinellas, Half-Cent sales tax, building permits, and interest

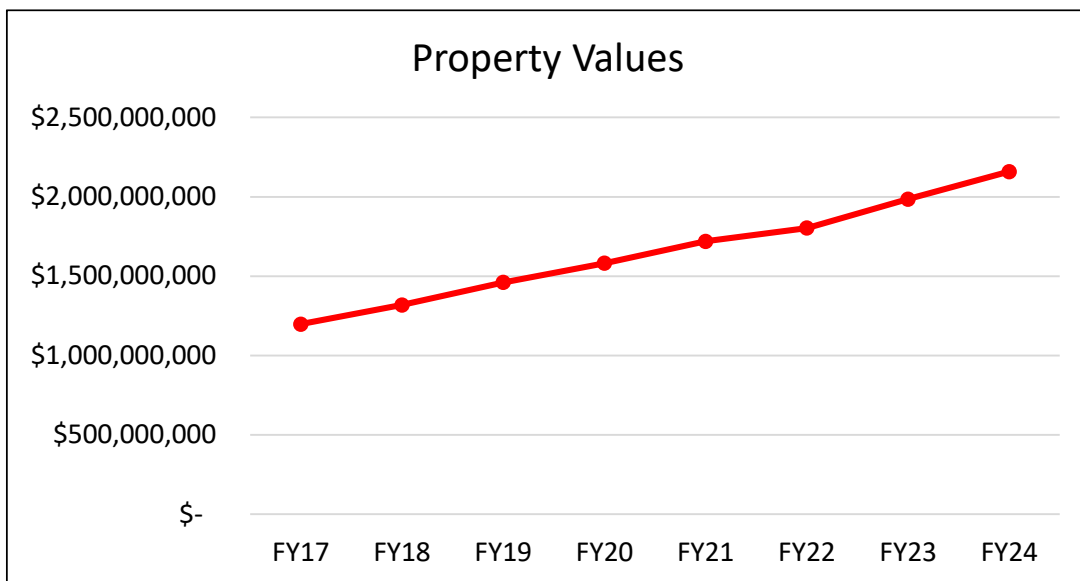
## Executive Summary

earnings all contributed favorably, while ARPA revenue treatment contributed unfavorably.

The budget reflects the City of Seminole’s fiscal discipline, with a millage rate of 2.4793 adopted for the 17<sup>th</sup> consecutive year. The City continues to operate with one of the lowest millage rates in Pinellas County and the lowest of non-coastal communities:

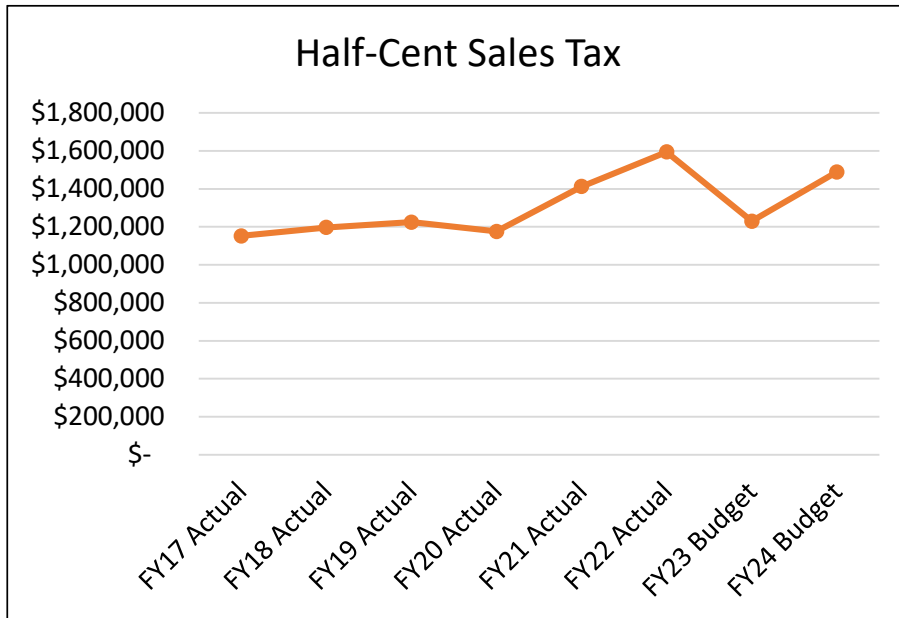
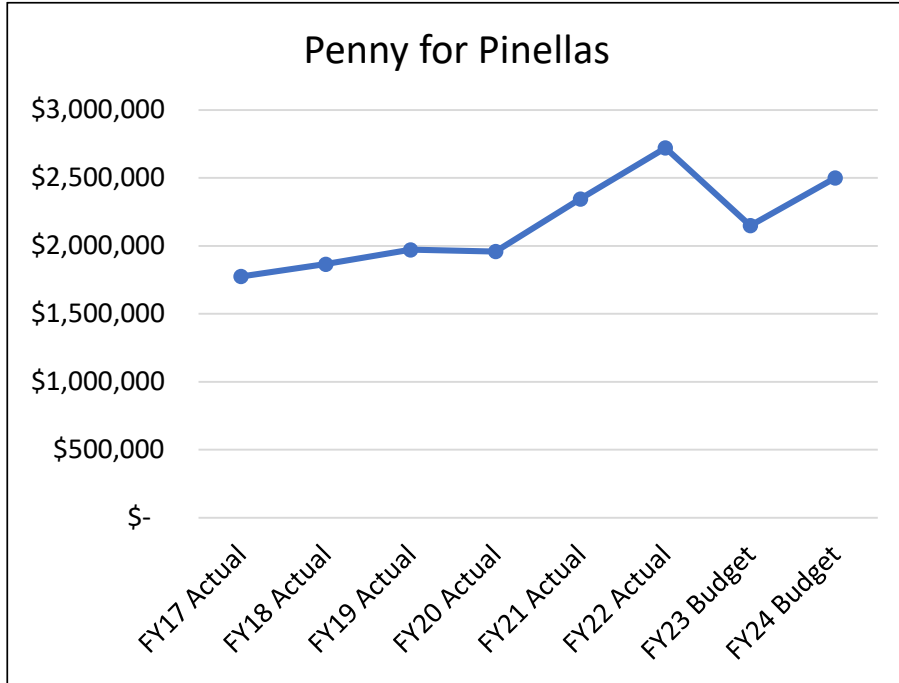


Though the millage rate remains unchanged, property values continued to rise, contributing to an Ad Valorem tax revenue increase of \$450,000 (10%). Ad Valorem revenue is a product of taxable values and the millage rate.

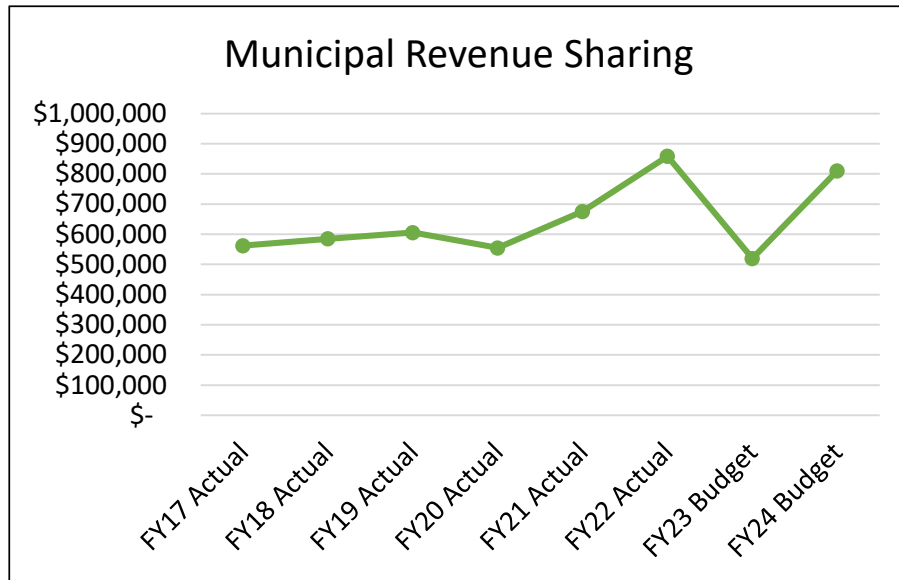


## Executive Summary

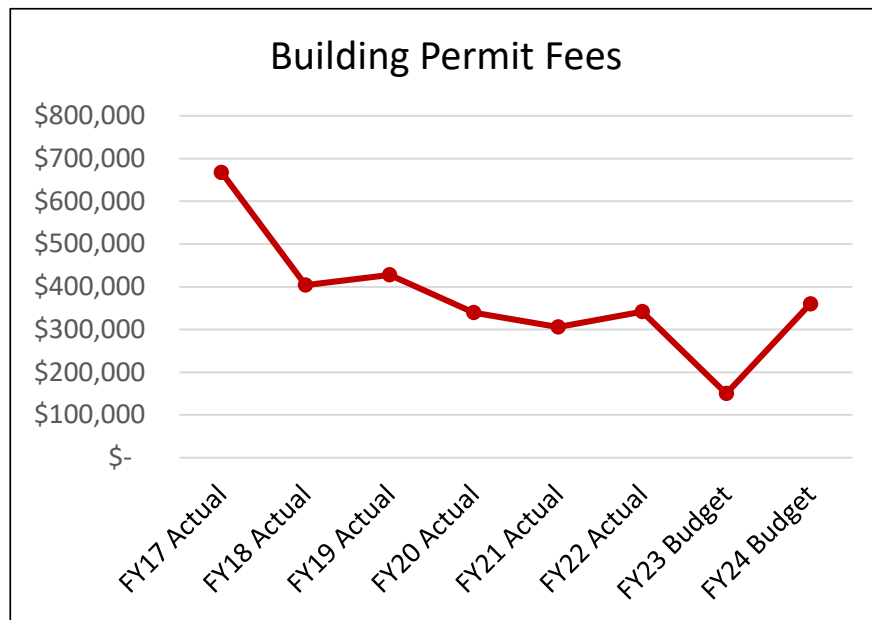
Sales tax collections, which directly affect Penny for Pinellas, Half-Cent Sales Tax and Municipal Revenue Sharing revenues, have risen sharply following the worst of the Covid-19 pandemic. The FY23 budget had generally planned for an economic environment leading to recessionary financial conditions, which did not come to fruition; estimated revenue far exceeds FY23 budgeted values for these sources. Due to the magnitude of decline reflected in the FY23 budgeted values, FY24 revenues provide for annual increases of 16%, 21%, and 52%, respectively.



## Executive Summary

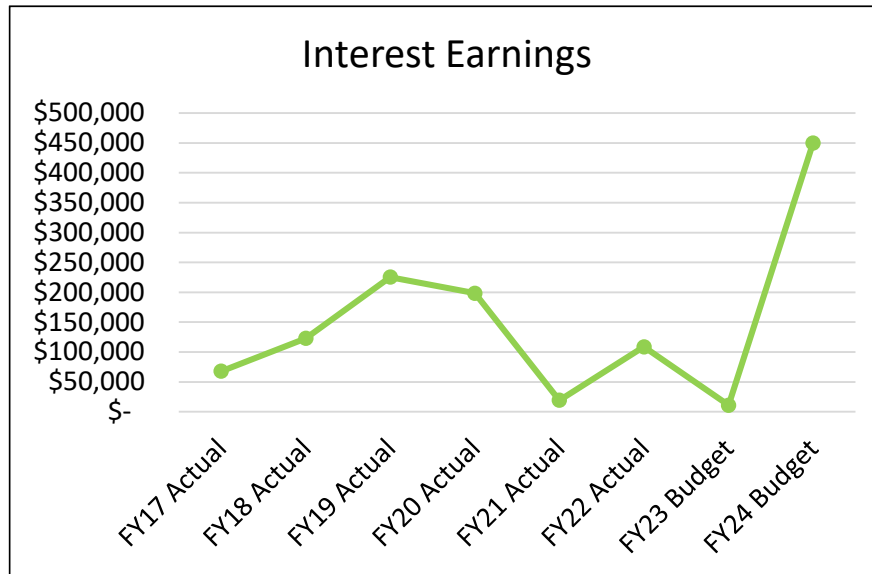


The FY23 budget had planned for a steep decline in building permit activity, which has not been experienced. Instead, FY23 building permit revenue is estimated to reach its highest level since FY17. The FY24 forecast assumes a return to more typical revenue levels, but due to the significant decline reflected in FY23 budgeted revenue, FY24 building permit revenue provides for a 127% annual increase.



The FY23 budget had forecasted minimal rates of return on the City's cash balances. However, the interest rate environment changed dramatically between March 2022 and July 2023, as interest rates rose at a faster pace than any other period over the last 40 years. Based on the magnitude of difference versus the FY23 budget comparison, FY24 interest earnings provide for an annual increase of \$439,200.

## Executive Summary



The budget reflects the absence of American Rescue Plan Act (ARPA) revenue, down \$1,241,057 from the prior year. The City has chosen to defer recognition of ARPA revenue until CIP expenditures are incurred to be reimbursed via ARPA funds. The net effect is a true-up process that occurs after year end, in which final FY23 CIP expenditures will be determined to be ARPA eligible. ARPA revenue will then be recognized corresponding to the value of the CIP expenditures and ARPA expenditures will be appropriated via budget amendment as reimbursing transfers to the underlying funds.

### **Expenditures:**

FY24 expenditures (which exclude transfers) total \$31,053,400, an increase of \$2,224,501 (8%).

### **Personnel Expenditures:**

Personnel expenditures reflect the City's budget priorities, up by \$673,300 (4%), with several pay increases and benefit changes as described in the Transmittal Letter, and a 16% estimated increase in health insurance premiums due to unfavorable plan experience.

The relatively modest increase in personnel expenditures, despite the significance of the compensation package, is because of a one-time supplemental pension contribution in FY23. Amended FY23 expenditures include \$515,000 relating to the pension contribution, which is absent from the FY24 budgeted personnel budget. Regular wages increased by 8%.

Despite rising costs, staffing levels remain stable, with a net increase of only 0.42 full-time equivalent (FTE) positions scheduled. The Finance Director position experienced turnover and was changed to Director of Administration. One Recreation Coordinator position was reclassified to Recreation Superintendent. Part-time hours for several positions were revised based on operating schedules.

## Executive Summary

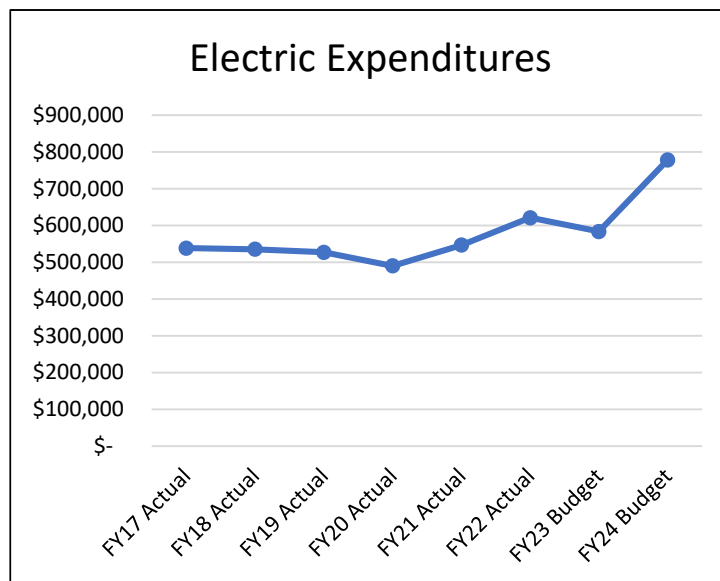
### FY24 Position Changes

Position	Department	FTE
Director of Administration	Administrative Services	1.00
Finance Director	Administrative Services	-1.00
Library Assistant I	Library	-0.25
Library Aide	Library	-0.05
Part-time Maintenance I	Public Works	0.10
Recreation Superintendent	Recreation	1.00
Recreation Program Coordinator	Recreation	-1.00
Recreation Leader II	Recreation	1.00
Recreation Leader I	Recreation	-0.38
<b>Total</b>		<b>0.42</b>

#### Operating Expenditures:

Operating expenditures are up \$613,116 (9%), largely due to rising electric costs, additional professional and contractual services, and property insurance.

The Citywide electric utility budget has experienced numerous changes in recent years: Fire Station 32 was rebuilt and replaced; several program offerings were limited during the Covid-19 pandemic; Waterfront Park was fully developed; and Duke Energy implemented significant commercial rate increases to recover hurricane-related expenses and rising fuel costs. The net effect has been a significant increase in costs following a period of declining expenditures. Additional funding of \$194,900 (33%) is provided to bring the budget into congruence with rising expenditures.



Professional services include several CIP-related allocations for one-time projects or services not anticipated to be capitalized, including \$120,000 for a Resilient Florida Vulnerability Assessment,



## Executive Summary

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\$100,000 for a space needs analysis study, and \$75,000 for a stormwater rate study. Contractual services include law enforcement contracted with the Pinellas County Sheriff's Office, the fees for which are increasing by \$158,700 (8%) due to rising wages, retirement, fuel, and insurance costs.

Despite changing carriers and minimizing the magnitude of the cost increase, property insurance premiums increased by 20% due to the market challenges described in the Transmittal Letter. The property/casualty insurance budget includes an increase of \$79,800 (37%).

### Capital Improvements:

The capital outlay budget includes a 15% increase primarily due to funding the construction of Fire Station 129 . The following is a summary of the entire FY 2024 CIP:

<b>Project</b>	<b>Budget</b>
Fire Station 129	4,000,000
Fleet Replacements	1,028,000
Stormwater Infrastructure Improvements	645,000
Pavement Management Plan	568,000
Repetto Property Improvements	225,000
Stormwater Master Plan Update	195,000
Fire Station Building Renovations	160,000
Parking Lot Resurfacing	147,000
Special Event Equipment Replacement	120,400
City Hall Space Needs Analysis	100,000
Permitting and Inspection Software Replacement	70,000
HVAC Replacements	33,000
Equipment Additions	25,000
Fitness Center Equipment Replacement	19,000
Agenda Management Software Replacement	18,000
Recruitment Software	13,200
Budget Document Software Application	13,100
Blossom Lake Basketball Court Resurfacing	10,000
Facility Painting and Sealing	10,000
<b>Total</b>	<b>\$ 7,399,700</b>

### **Strategic Plan**

The following pillars, goals, and success strategies have been established pursuant to the City's Strategic Plan. Indexed success strategies are referenced throughout this document (e.g., "1a" references "become a true destination by fostering business development"). Budget-related action plans and tasks are identified at the applicable department level.

## Executive Summary

Pillar #1	2030 Goal
Quality of Life	<b>“The City no one wants to leave.”</b>
Success Strategies:	
1a. Become a true destination by fostering business development.	
1b. Create a City identity by developing a downtown district.	
1c. Become a lifelong learning hub featuring St. Petersburg College, City Hall, the library, and the recreation center.	
1d. Promote an environment of health and safety through prevention, education, and service delivery.	
1e. Emphasize physical and mental wellness through recreation, parks, and library activities and programs.	
Pillar #2	2030 Goal
Infrastructure	<b>Serve the Seminole community through enhanced infrastructure investment.</b>
Success Strategies:	
2a. Create a Stormwater utility.	
2b. Refine and execute the Pavement Management Plan.	
2c. Plan and develop a new state of the art recreational complex.	
Pillar #3	2030 Goal
Community Partnerships	<b>Create synergy through partnerships to enhance the community.</b>
Success Strategies:	
3a. Enhance communication citywide.	
3b. Encourage continual collaboration amongst community wide organizations.	
3c. Find ways to engage the future generations of potential partnerships.	
Pillar #4	2030 Goal
Financial and Operational	<b>Responsibly support ongoing community growth and sustainability.</b>
Success Strategies:	
4a. Develop and refine flexible financial strategies to foster growth in a dynamic environment.	
4b. Maintain strong fiscal stewardship while promoting community growth and evolution.	
4c. Enhance partnerships to support mutual success.	
4d. Effectively use City resources for maximum impact.	

### Budget Reconciliation

The proposed budget was originally provided to City Council on June 30, 2023. The following pages include a schedule of all changes recorded between publishing the proposed budget and adopting the final budget on September 25, 2023.

## Reconciliation: Proposed to Adopted Budget

Description	Account	Fund	FY 2023	FY 2024
<b>Fund Balance Changes</b>				
<i>Budgetary gains (estimated revenues &gt; budgeted revenues; estimated expenditures &lt; budgeted expenditures):</i>				
Removal of prior estimates (distributed at workshop)	Various	General	(1,623,581)	-
Building permit revenue	01-0322-1022	General	300,000	-
Communication Services Tax revenue	01-0323-2007	General	190,000	-
Local Option Gas Tax revenue	01-0312-4100	General	30,000	-
Half Cent Sales Tax revenue	01-0335-1810	General	400,000	-
Municipal Revenue Sharing (sales tax) revenue	01 0335-1201	General	190,000	-
Municipal Revenue Sharing (fuel tax) revenue	01-0335-1220	General	60,000	-
Electric Franchise Fees revenue	01-0323-1008	General	100,000	-
Electric Utility Taxes revenue	01-0314-1034	General	50,000	-
Local Business Tax revenue	01-0316-0005	General	30,000	-
PPLC contribution revenue	01-0338-9024	General	18,000	-
Interest earnings	01-0361-1000	General	550,000	-
Insurance proceeds revenue	01-0364-3200	General	110,000	-
Sale of fixed assets (Fire) revenue	01-0364-4101	General	36,000	-
Sale of fixed assets (City) revenue	01-0364-4102	General	32,000	-
Election expenditures	01-0510-3410	General	32,000	-
Estimated unexpended personnel budget	Various	General	250,000	-
Penny for Pinellas revenue	21-0312-6007	Penny	580,000	-
Interest earnings	21-0361-1000	Penny	346,000	-
Interest earnings	11-0361-1000	Multimodal	7,500	-
Interest earnings	36-0361-1000	ARPA	39,000	-
<i>Budgetary losses (estimated revenues &lt; budgeted revenues; estimated expenditures &gt; budgeted expenditures):</i>				
County Fire agreement revenue correction	01-0342-2011	General	(310,000)	-
Recreation memberships	01-0347-2019	General	(25,000)	-
Recreation summer camp	01-0347-2200	General	(50,000)	-
<b>Total</b>			<b>\$ 1,341,919</b>	<b>\$ -</b>
<b>Pending Budget Amendments - Revenue</b>				
Fire Pension Excise Tax pass-through revenue	01-0312-5100	General	362,700	-
<b>Total</b>			<b>\$ 362,700</b>	<b>\$ -</b>
<b>Pending Budget Amendments - Expenditures</b>				
Fire Pension Excise Tax pass-through expenditures	01-1622-2250	General	(93,000)	-
Fire Pension Excise Tax pass-through expenditures	01-1822-2250	General	(4,800)	-
Fire Pension Excise Tax pass-through expenditures	01-2522-2250	General	(264,900)	-
Fire Pension supplemental contribution	01-2522-2230	General	(515,000)	-
Utilization of contingency funds	01-0524-3438	General	(30,000)	-
Utilization of contingency funds	01-0512-9900	General	30,000	-
Roadway resurfacing	35-0541-6300	CIP	(143,024)	-
Stormwater pipe rehabilitation	35-0538-6976	CIP	(121,764)	-
Emergency storm drain repair	35-0538-6976	CIP	(79,555)	-
Fire Station 29 HVAC	35-0522-6400	CIP	(161,000)	-
SCBA air packs and equipment	35-0522-6400	CIP	(89,110)	-
City Hall facility repairs	35-0519-6200	CIP	(37,200)	-
Fleet replacement	35-0539-6962	CIP	(35,117)	-
<b>Total</b>			<b>\$ (1,544,470)</b>	<b>\$ -</b>

## Reconciliation: Proposed to Adopted Budget

Description	Account	Fund	FY 2023	FY 2024
<b>Tentative Budget Changes - Revenue</b>				
July 1 preliminary tax roll update	01-0311-1004	General	-	(9,500)
County Fire agreement update	01-0342-2011	General	-	193,000
County EMS agreement update	01-0342-4007	General	-	8,000
Fire Pension Excise Tax pass-through revenue	01-0312-5100	General	-	297,500
Building permit estimate update	01-0322-1022	General	-	90,000
Communication Services Tax estimate update	01-0323-2007	General	-	35,000
Local Option Gas tax estimate update	01-0312-4100	General	-	(20,000)
Municipal Revenue Sharing (fuel tax) estimate update	01-0335-1220	General	-	(10,000)
Electric Franchise Fees estimate update	01-0323-1008	General	-	(25,000)
Electric Utility Taxes estimate update	01-0314-1034	General	-	(53,000)
Interest earnings estimate update	01-0361-1000	General	-	53,200
Building administrative services reduction	01-0341-9010	General	-	(132,000)
Interest earnings estimate update	36-0361-1000	ARPA	-	50,000
Resilient Florida vulnerability assessment grant	13-0521-3000	Grant	-	120,000
Interest earnings estimate update	21-0361-1000	Penny	-	150,000
Penny for Pinellas estimate update	21-0312-6007	Penny	-	(200,000)
<b>Total</b>			<b>\$ -</b>	<b>\$ 547,200</b>
<b>Tentative Budget Changes - Expenditures</b>				
<i>Personnel:</i>				
Fire Pension Excise Tax pass-through expenditure	01-1622-2250	General	-	(77,500)
Fire Pension Excise Tax pass-through expenditure	01-1822-2250	General	-	(3,000)
Fire Pension Excise Tax pass-through expenditure	01-2522-2250	General	-	(217,000)
Code Enforcement wages formula correction	01-0524-1310	General	-	(26,000)
Fire Operations salary formula correction	01-2522-1200	General	-	(38,300)
Fire Operations salary formula correction	01-2522-2100	General	-	(11,500)
Fire Operations salary formula correction	01-2522-2310	General	-	(17,600)
Fire Operations salary formula correction	01-2522-2400	General	-	(7,500)
EMS salary formula correction	01-1622-1200	General	-	(28,600)
EMS salary formula correction	01-1622-2100	General	-	(2,200)
Fire Training salary formula correction	01-1822-1200	General	-	(1,200)
Fire Training salary formula correction	01-1822-2230	General	-	(2,900)
Clerk salary formula correction	01-0510-1200	General	-	(3,100)
Clerk salary formula correction	01-0510-2100	General	-	(200)
Clerk salary formula correction	01-0510-2210	General	-	(800)
Library salary correction	01-0571-1200	General	-	(4,300)
Contingency	01-1513-1200	General	-	(61,000)
<i>Operating:</i>				
Council donations - increase food pantry contribution	01-0511-8200	General	-	(200)
Council donations - decrease miscellaneous	01-0511-8200	General	-	200
PCSO communications budget	01-0521-4110	General	-	(1,000)
Opioid settlement - contribution to Pinellas County	01-0511-8300	General	-	(18,000)
IT contingency funds	01-0516-9900	General	-	(30,000)
Election expenditures	01-0510-3410	General	-	9,700
Building administrative services reduction	01-0524-3701	General	-	132,000
Permitting and inspection software implementation	35-0510-6937	CIP	-	(50,000)
Contractual code enforcement services	01-0524-3438	General	-	(17,200)
<i>Capital outlay:</i>				
Resilient Florida vulnerability assessment grant	13-0522-3000	Grant	-	(120,000)
City Hall space needs analysis phase 2	35-0519-3100	CIP	-	(100,000)
<b>Total</b>			<b>\$ -</b>	<b>\$ (697,200)</b>

## Reconciliation: Proposed to Adopted Budget

Description	Account	Fund	FY 2023	FY 2024
<b>Tentative Budget Changes - Reclassification</b>				
Reallocate building division revenue	Various	General	-	(340,000)
Reallocate building division revenue	Various	Building	-	340,000
Reallocate building division expenditures	Various	General	-	340,000
Reallocate building division expenditures	Various	Building	-	(340,000)
<b>Total</b>			<u>\$ -</u>	<u>\$ -</u>
<b>Total Budgetary Gain (Loss):</b>			<u>\$ 160,149</u>	<u>\$ (150,000)</u>
Net Budgetary Gain (Loss) by Fund:				
		<b>General</b>	<u>\$ (145,581)</u>	<u>\$ -</u>
		<b>Building</b>	<u>\$ -</u>	<u>\$ -</u>
		<b>CIP</b>	<u>\$ (666,770)</u>	<u>\$ (150,000)</u>
		<b>Grant</b>	<u>\$ -</u>	<u>\$ -</u>
		<b>Penny</b>	<u>\$ 926,000</u>	<u>\$ (50,000)</u>
		<b>Multimodal</b>	<u>\$ 7,500</u>	<u>\$ -</u>
		<b>ARPA</b>	<u>\$ 39,000</u>	<u>\$ 50,000</u>

**FY 2024 Budget Summary Matrix**

	Major Funds				Non-Major Funds						Total Funds
	General Fund	Penny Fund	CIP Fund	ARPA Fund	Building Fund	Grants Fund	Multi-Modal	Special Events	Tree Fund	Library Fund	
Beginning balance:	\$ 7,561,711	\$ 11,607,223	\$ 6,164,426	\$ 5,406,598	\$ -	\$ 29,776	\$ 330,712	\$ 135,010	\$ 186,630	\$ 1,118,602	\$ 32,540,688
Revenue:											
Ad Valorem Taxes	\$ 5,141,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,141,600
Other Taxes	4,227,500	2,500,000	-	-	-	-	-	-	-	-	6,727,500
Licenses & Permits	160,000	-	-	-	340,000	-	-	-	25,000	-	525,000
Intergovernmental	2,666,500	-	-	-	-	164,500	94,400	-	-	-	2,925,400
Charges for Service	10,671,400	-	-	-	-	-	-	120,800	-	-	10,792,200
Fines & Forfeitures	15,000	-	-	-	-	-	-	-	-	-	15,000
Miscellaneous	333,600	200,000	200,100	50,000	-	-	-	-	-	-	783,700
<b>Total</b>	<b>\$ 23,215,600</b>	<b>\$ 2,700,000</b>	<b>\$ 200,100</b>	<b>\$ 50,000</b>	<b>\$ 340,000</b>	<b>\$ 164,500</b>	<b>\$ 94,400</b>	<b>\$ 120,800</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 26,910,400</b>
Expenditures:											
City Council	\$ 294,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 294,700
City Manager's Office	534,600	-	-	-	-	-	-	-	-	-	534,600
City Attorney's Office	40,100	-	-	-	-	-	-	-	-	-	40,100
City Clerk's Office	176,300	-	-	-	-	-	-	-	-	-	176,300
Community Development	527,600	-	-	-	340,000	-	-	-	-	-	867,600
Administrative Services	711,200	300	50,000	-	-	-	-	-	-	-	761,500
Fire Rescue	12,763,800	4,000,000	1,016,000	-	-	1,000	-	-	-	-	17,780,800
Human Resources	446,600	-	-	-	-	-	-	-	-	-	446,600
Law Enforcement	2,257,900	-	-	-	-	-	-	-	-	-	2,257,900
Library	1,280,900	-	-	-	-	-	-	-	-	-	1,280,900
Public Works	2,385,100	457,200	1,515,300	-	-	163,500	-	-	50,000	-	4,571,100
Recreation	1,796,800	-	139,400	-	-	-	-	105,100	-	-	2,041,300
<b>Total</b>	<b>\$ 23,215,600</b>	<b>\$ 4,457,500</b>	<b>\$ 2,720,700</b>	<b>\$ -</b>	<b>\$ 340,000</b>	<b>\$ 164,500</b>	<b>\$ -</b>	<b>\$ 105,100</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 31,053,400</b>
To (from) fund balance:	\$ -	\$ (1,757,500)	\$ (2,520,600)	\$ 50,000	\$ -	\$ -	\$ 94,400	\$ 15,700	\$ (25,000)	\$ -	\$ (4,143,000)
Ending balance:	\$ 7,561,711	\$ 9,849,723	\$ 3,643,826	\$ 5,456,598	\$ -	\$ 29,776	\$ 425,112	\$ 150,710	\$ 161,630	\$ 1,118,602	\$ 28,397,688
Change in fund balance:	0%	-15%	-41%	1%	-	0%	29%	12%	-13%	0%	-13%

Note: ARPA Fund beginning balance includes \$5,349,468 in deferred revenue for budgeting purposes only. Major funds with projected fund balance changes exceeding 10% include the Penny and CIP Funds, which are capital intensive and heavily predicated on project schedules. These changes are further described in the long-range operating financial plan section of this document.

## Budget Summary

### Total Funding Sources

	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
Fund:					
General	21,943,196	22,015,068	23,215,600	1,200,532	5%
Penny	4,097,719	2,736,497	2,700,000	(36,497)	-1%
CIP	2,358,152	2,991,882	200,100	(2,791,782)	-93%
ARPA	2,862,696	1,241,057	50,000	(1,191,057)	-96%
Building	-	-	340,000	340,000	-
Grants	6,000	257,000	164,500	(92,500)	-36%
Multimodal	661,595	94,700	94,400	(300)	0%
Special Events	105,317	120,400	120,800	400	0%
Tree	202,576	47,760	25,000	(22,760)	-48%
Library	7,769	-	-	-	-
<b>Total by Fund</b>	<b>\$ 32,245,020</b>	<b>\$ 29,504,364</b>	<b>\$ 26,910,400</b>	<b>\$ (2,593,964)</b>	<b>-9%</b>
Category:					
Revenue:					
Ad Valorem Taxes	4,314,207	4,691,600	5,141,600	450,000	10%
Other Taxes	7,052,365	6,191,200	6,727,500	536,300	9%
Licenses & Permits	505,846	280,000	525,000	245,000	88%
Intergovernmental	5,685,893	3,712,057	2,925,400	(786,657)	-21%
Charges for Service	9,775,359	10,731,200	10,792,200	61,000	1%
Fines & Forfeitures	50,182	15,000	15,000	-	0%
Miscellaneous	516,612	544,200	783,700	239,500	44%
Total Revenue	27,900,464	26,165,257	26,910,400	745,143	3%
Other Financing:					
Transfers In	4,344,556	3,339,107	-	(3,339,107)	-100%
Total Other Financing	4,344,556	3,339,107	-	(3,339,107)	-100%
<b>Total by Category</b>	<b>\$ 32,245,020</b>	<b>\$ 29,504,364</b>	<b>\$ 26,910,400</b>	<b>\$ (2,593,964)</b>	<b>-9%</b>

## Budget Summary

### Total Funding Uses

	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
Fund:					
General	21,247,386	24,595,203	23,215,600	(1,379,603)	-6%
Penny	1,326,416	3,442,044	4,457,500	1,015,456	30%
CIP	1,091,925	2,393,145	2,720,700	327,555	14%
ARPA	2,844,566	1,241,057	-	(1,241,057)	-100%
Building	-	-	340,000	340,000	-
Grants	257,608	223,313	164,500	(58,813)	-26%
Multimodal	296,240	126,544	-	(126,544)	-100%
Special Events	80,199	96,700	105,100	8,400	9%
Tree	220,910	50,000	50,000	-	0%
Library	-	-	-	-	-
<b>Total by Fund</b>	<b>\$ 27,365,250</b>	<b>\$ 32,168,006</b>	<b>\$ 31,053,400</b>	<b>\$ (1,114,606)</b>	<b>-3%</b>
Category:					
Expenditures:					
Personnel	13,840,442	15,982,300	16,655,600	673,300	4%
Operating	6,133,219	6,654,384	7,267,500	613,116	9%
Capital Outlay	3,008,733	6,083,915	6,992,000	908,085	15%
Miscellaneous	38,300	108,300	138,300	30,000	28%
Total Expenditures	23,020,694	28,828,899	31,053,400	2,224,501	8%
Other Financing:					
Transfers Out	4,344,556	3,339,107	-	(3,339,107)	-100%
Total Other Financing	4,344,556	3,339,107	-	(3,339,107)	-100%
<b>Total by Category</b>	<b>\$ 27,365,250</b>	<b>\$ 32,168,006</b>	<b>\$ 31,053,400</b>	<b>\$ (1,114,606)</b>	<b>-3%</b>
Department:					
City Council	317,212	322,700	294,700	(28,000)	-9%
City Manager's Office	286,275	493,500	534,600	41,100	8%
City Attorney's Office	43,059	40,100	40,100	-	0%
City Clerk's Office	140,091	188,300	176,300	(12,000)	-6%
Community Development	984,075	942,500	867,600	(74,900)	-8%
Administrative Services	765,372	634,140	761,500	127,360	20%
Fire Rescue	12,110,425	14,070,383	17,780,800	3,710,417	26%
Human Resources	90,767	130,800	446,600	315,800	241%
Law Enforcement	1,951,382	2,099,200	2,257,900	158,700	8%
Library	1,094,255	1,231,200	1,280,900	49,700	4%
Public Works	4,841,909	4,424,437	4,571,100	146,663	3%
Recreation	1,895,872	4,251,639	2,041,300	(2,210,339)	-52%
Non-Departmental	2,844,556	3,339,107	-	(3,339,107)	-100%
<b>Total by Department</b>	<b>\$ 27,365,250</b>	<b>\$ 32,168,006</b>	<b>\$ 31,053,400</b>	<b>\$ (1,114,606)</b>	<b>-3%</b>



<b>Budget Summary</b>					
<b>Itemized Funding Sources - All Funds</b>					
	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>Change</b>	<b>Change</b>
	<b>Actual</b>	<b>Amended</b>	<b>Budget</b>	<b>(\$)</b>	<b>(%)</b>
<b>Revenue:</b>					
Ad Valorem Tax	4,306,776	4,690,600	5,139,100	448,500	10%
Ad Valorem Tax - Delinquent	7,431	1,000	2,500	1,500	150%
<b>Total Ad Valorem Taxes</b>	<b>\$ 4,314,207</b>	<b>\$ 4,691,600</b>	<b>\$ 5,141,600</b>	<b>\$ 450,000</b>	<b>10%</b>
Utility Tax-Electric	1,456,362	1,350,000	1,400,000	50,000	4%
Utility Tax-Gas	31,929	23,500	30,000	6,500	28%
Franchise Fee-Electric	1,639,740	1,480,000	1,600,000	120,000	8%
Franchise Fee-Gas	40,418	25,000	40,000	15,000	60%
Communications Services Tax	654,420	600,000	650,000	50,000	8%
Penny for Pinellas	2,693,826	2,150,000	2,500,000	350,000	16%
Local Option Gas Tax	238,200	200,000	210,000	10,000	5%
Fire Pension Excise Tax	297,470	362,700	297,500	(65,200)	-18%
<b>Total Other Taxes</b>	<b>\$ 7,052,365</b>	<b>\$ 6,191,200</b>	<b>\$ 6,727,500</b>	<b>\$ 536,300</b>	<b>9%</b>
Local Business Tax	157,221	130,000	150,000	20,000	15%
Building Permits	341,760	150,000	340,000	190,000	127%
Plan Review	6,865	-	10,000	10,000	-
Tree Mitigation Fee	-	-	25,000	25,000	-
<b>Total Licenses &amp; Permits</b>	<b>\$ 505,846</b>	<b>\$ 280,000</b>	<b>\$ 525,000</b>	<b>\$ 245,000</b>	<b>88%</b>
Municipal Revenue Sharing - Sales Tax	676,379	420,000	620,000	200,000	48%
Municipal Revenue Sharing - Fuel Tax	181,970	100,000	170,000	70,000	70%
Mobile Home Licenses	6,361	6,000	6,000	-	0%
Alcoholic Bev Licenses	12,027	10,000	10,000	-	0%
Half Cent Sales Tax	1,594,420	1,230,000	1,489,000	259,000	21%
Education Reimbursement - Fire Rescue	22,679	20,000	20,000	-	0%
Fuel Tax Refund	1,600	1,500	1,500	-	0%
Recycling Grant	13,946	14,000	14,000	-	0%
Library Co-op	266,837	265,000	283,000	18,000	7%
State Traffic Signal Maintenance	55,499	52,800	53,000	200	0%
Multi-Modal Impact Fee	3,619	94,700	94,400	(300)	0%
State Grants	6,000	257,000	164,500	(92,500)	-36%
American Rescue Plan Act (ARPA)	2,844,556	1,241,057	-	(1,241,057)	-100%
<b>Total Intergovernmental</b>	<b>\$ 5,685,893</b>	<b>\$ 3,712,057</b>	<b>\$ 2,925,400</b>	<b>\$ (786,657)</b>	<b>-21%</b>
Copies, Record Searches	24,229	18,000	20,000	2,000	11%
Permit Surcharge Fee	1,070	900	900	-	0%
Transportation Impact Administration Fee	17,486	-	-	-	-
General Governmental Charges	517,301	523,600	466,200	(57,400)	-11%
Election Filing Fees	-	400	-	(400)	-100%
Development Review Board	1,750	1,000	1,000	-	0%
Lawn & Tree Service	8,083	7,900	8,500	600	8%

<b>Budget Summary</b>					
<b>Itemized Funding Sources - All Funds</b>					
	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>Change</b>	<b>Change</b>
	<b>Actual</b>	<b>Amended</b>	<b>Budget</b>	<b>(\$)</b>	<b>(%)</b>
Library SPC Staff Funding	40,058	40,000	40,000	-	0%
<b>Total Charges for Service - General</b>	<b>\$ 609,977</b>	<b>\$ 591,800</b>	<b>\$ 536,600</b>	<b>\$ (55,200)</b>	<b>-9%</b>
Fire Education Reimbursement	3,206	3,000	1,000	(2,000)	-67%
Fire Protection - County	5,288,434	5,986,900	6,109,400	122,500	2%
Fire Contract - Bay Pines	115,589	121,700	127,800	6,100	5%
CME & MB Review Reimbursement	63,403	-	-	-	-
Fire Contract - Beach Contracts	271,150	284,800	299,000	14,200	5%
Emergency Medical Service Fees	2,886,895	3,119,900	3,219,400	99,500	3%
HazMat Training Reimbursement	51,605	25,000	25,000	-	0%
HazMat Physical Reimbursement	7,600	7,600	7,600	-	0%
Fire Water Rescue Funding	5,000	5,000	5,000	-	0%
<b>Total Charges for Service - Fire/EMS Fees</b>	<b>\$ 8,692,882</b>	<b>\$ 9,553,900</b>	<b>\$ 9,794,200</b>	<b>\$ 240,300</b>	<b>3%</b>
Recreation - Memberships	76,715	100,000	76,800	(23,200)	-23%
Recreation Classes - Contracted	54,320	60,000	52,100	(7,900)	-13%
Camp Fees - Summer	111,013	200,000	113,900	(86,100)	-43%
Camps Fees - Spring & Winter Break	17,993	15,800	16,500	700	4%
Recreation Classes - Staff Instructed	28,155	30,000	10,600	(19,400)	-65%
Pool Facility Fees	23,138	12,000	16,500	4,500	38%
Pool - Staff Instructed	11,834	10,500	10,800	300	3%
Athletics - Staff Instructed	37,351	35,000	34,000	(1,000)	-3%
Athletics - Contractual	6,664	1,800	9,400	7,600	422%
Special Events	105,317	120,400	120,800	400	0%
<b>Total Charges for Service - Recreation Fees</b>	<b>\$ 472,500</b>	<b>\$ 585,500</b>	<b>\$ 461,400</b>	<b>\$ (124,100)</b>	<b>-21%</b>
Fines & Forfeitures	29,753	10,000	10,000	-	0%
Library Fines	6,235	3,000	3,000	-	0%
Liens & Assessments	14,194	2,000	2,000	-	0%
<b>Total Fines &amp; Forfeitures</b>	<b>\$ 50,182</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>0%</b>
Interest Earnings (General Fund)	45,155	8,800	200,000	191,200	2173%
Interest Earnings (Multi-Modal Fund)	1,550	-	-	-	-
Interest Earnings (Penny Fund)	35,952	2,000	200,000	198,000	9900%
Interest Earnings (Library Fund)	7,769	-	-	-	-
Interest Earnings (ARPA Fund)	18,140	-	50,000	50,000	-
Rental Income	74,554	72,000	62,600	(9,400)	-13%
Insurance Proceeds	25,557	2,000	2,000	-	0%
Sale of Fixed Assets - Fire	11,198	1,000	1,000	-	0%
Sale of Fixed Assets - City	20,808	1,000	1,000	-	0%
Library Donations	13,700	15,500	15,300	(200)	-1%
Fleet Maintenance Contractual	-	1,000	1,000	-	0%
EMS Overhead for PY	-	28,500	31,200	2,700	9%
Miscellaneous Income	2,209	500	500	-	0%

<b>Budget Summary</b>					
<b>Itemized Funding Sources - All Funds</b>					
	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>Change</b>	<b>Change</b>
	<b>Actual</b>	<b>Amended</b>	<b>Budget</b>	<b>(\$)</b>	<b>(%)</b>
Fire Donation	1,970	-	1,000	1,000	-
Opioid Settlement	-	-	18,000	18,000	-
Fire CIP Reimbursements	258,050	411,900	200,100	(211,800)	-51%
<b>Total Miscellaneous</b>	<b>\$ 516,612</b>	<b>\$ 544,200</b>	<b>\$ 783,700</b>	<b>\$ 239,500</b>	<b>44%</b>
<b>Total Revenue</b>	<b>\$ 27,900,464</b>	<b>\$ 26,165,257</b>	<b>\$ 26,910,400</b>	<b>\$ 745,143</b>	<b>3%</b>
<b>Other Financing:</b>					
Transfer In (General Fund)	17,511	126,868	-	(126,868)	-100%
Transfer In (CIP Fund)	2,100,102	2,579,982	-	(2,579,982)	-100%
Transfer In (Multi-Modal Fund)	656,426	-	-	-	-
Transfer In (Penny Fund)	1,367,941	584,497	-	(584,497)	-100%
Transfer In (Tree Fund)	202,576	47,760	-	(47,760)	-100%
<b>Total Interfund Transfers</b>	<b>\$ 4,344,556</b>	<b>\$ 3,339,107</b>	<b>\$ -</b>	<b>\$ (3,339,107)</b>	<b>-100%</b>
<b>Total Other Financing</b>	<b>\$ 4,344,556</b>	<b>\$ 3,339,107</b>	<b>\$ -</b>	<b>\$ (3,339,107)</b>	<b>-100%</b>
<b>Total Funding Sources</b>	<b>\$ 32,245,020</b>	<b>\$ 29,504,364</b>	<b>\$ 26,910,400</b>	<b>\$ (2,593,964)</b>	<b>-9%</b>

## Budget Summary

### Itemized Funding Uses - All Funds

	FY 2022	FY 2023	FY 2024	Change	Change
	Actual	Amended	Budget	(\$)	(%)
<b>Expenditures:</b>					
Salaries- Regular	7,598,255	9,200,500	9,952,300	751,800	8%
Salaries- Seasonal	86,264	176,300	177,600	1,300	1%
Salaries- Part Time	494,207	579,600	581,100	1,500	0%
Overtime	571,095	190,800	197,100	6,300	3%
Special Pay/Allowances	171,381	189,600	183,200	(6,400)	-3%
FICA	657,602	726,600	776,600	50,000	7%
Retirement	2,834,429	2,986,600	2,634,400	(352,200)	-12%
Health/Dental/Vision Insurance	1,283,439	1,637,100	1,825,400	188,300	12%
Long-Term Disability	14,923	20,000	21,300	1,300	6%
Workers' Compensation	125,330	258,200	289,600	31,400	12%
Unemployment Compensation	3,517	17,000	17,000	-	0%
<b>Total Personnel</b>	<b>\$ 13,840,442</b>	<b>\$ 15,982,300</b>	<b>\$ 16,655,600</b>	<b>\$ 673,300</b>	<b>4%</b>
Professional Services	231,740	436,343	625,800	189,457	43%
Contractual Services	2,624,588	2,905,200	3,034,500	129,300	4%
Allocated Costs	419,201	425,500	368,100	(57,400)	-13%
Travel/Per Diem	33,415	68,600	71,400	2,800	4%
Communications	102,752	93,100	104,700	11,600	12%
Postage/UPS	7,366	17,700	17,400	(300)	-2%
Electric	620,617	583,700	778,600	194,900	33%
Stormwater	1,820	2,000	2,000	-	0%
Water/Sewer	50,075	42,000	52,600	10,600	25%
Natural Gas/Propane	9,116	8,100	8,100	-	0%
Rental/Lease	120,449	133,200	162,400	29,200	22%
Insurance	194,700	215,700	295,500	79,800	37%
Repair/Maintenance	691,884	613,341	651,400	38,059	6%
Printing	13,236	22,800	23,000	200	1%
Promotional Activities	35,750	57,750	57,800	50	0%
Other Current Charges	56,257	52,500	81,700	29,200	56%
Office Supplies	19,618	37,600	38,900	1,300	3%
Fuel	154,241	149,500	155,100	5,600	4%
Operating Supplies	492,273	607,100	559,900	(47,200)	-8%
Road Materials	50,639	50,000	50,000	-	0%
Publications & Memberships	146,662	38,550	40,300	1,750	5%
Training/Education	56,820	94,100	88,300	(5,800)	-6%
<b>Total Operating</b>	<b>\$ 6,133,219</b>	<b>\$ 6,654,384</b>	<b>\$ 7,267,500</b>	<b>\$ 613,116</b>	<b>9%</b>
Capital Improvements	2,205,536	4,728,824	5,598,000	869,176	18%
Capital Equipment	803,197	1,230,591	1,281,500	50,909	4%

## Budget Summary

### Itemized Funding Uses - All Funds

	FY 2022	FY 2023	FY 2024	Change	Change
	Actual	Amended	Budget	(\$)	(%)
Library Materials	-	124,500	112,500	(12,000)	-10%
<b>Total Capital Outlay</b>	<b>\$ 3,008,733</b>	<b>\$ 6,083,915</b>	<b>\$ 6,992,000</b>	<b>\$ 908,085</b>	<b>15%</b>
Aid to Organizations	38,300	38,300	38,300	-	0%
Contingency	-	70,000	100,000	30,000	43%
<b>Total Miscellaneous</b>	<b>\$ 38,300</b>	<b>\$ 108,300</b>	<b>\$ 138,300</b>	<b>\$ 30,000</b>	<b>28%</b>
<b>Total Expenditures</b>	<b>\$ 23,020,694</b>	<b>\$ 28,828,899</b>	<b>\$ 31,053,400</b>	<b>\$ 2,224,501</b>	<b>8%</b>
<b>Other Financing:</b>					
Transfers Out	4,344,556	3,339,107	-	(3,339,107)	-100%
<b>Total Interfund Transfers</b>	<b>\$ 4,344,556</b>	<b>\$ 3,339,107</b>	<b>\$ -</b>	<b>\$ (3,339,107)</b>	<b>-100%</b>
<b>Total Other Financing</b>	<b>\$ 4,344,556</b>	<b>\$ 3,339,107</b>	<b>\$ -</b>	<b>\$ (3,339,107)</b>	<b>-100%</b>
<b>Total Funding Uses</b>	<b>\$ 27,365,250</b>	<b>\$ 32,168,006</b>	<b>\$ 31,053,400</b>	<b>\$ (1,114,606)</b>	<b>-3%</b>

<b>Budget Summary</b>					
<b>General Fund</b>					
	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>Change</b>	<b>Change</b>
	<b>Actual</b>	<b>Amended</b>	<b>Budget</b>	<b>(\$)</b>	<b>(%)</b>
<b>Revenue:</b>					
Ad Valorem Tax	4,306,776	4,690,600	5,139,100	448,500	10%
Ad Valorem Tax - Delinquent	7,431	1,000	2,500	1,500	150%
<b>Total Ad Valorem Taxes</b>	<b>\$ 4,314,207</b>	<b>\$ 4,691,600</b>	<b>\$ 5,141,600</b>	<b>\$ 450,000</b>	<b>10%</b>
Utility Tax-Electric	1,456,362	1,350,000	1,400,000	50,000	4%
Utility Tax-Gas	31,929	23,500	30,000	6,500	28%
Franchise Fee-Electric	1,639,740	1,480,000	1,600,000	120,000	8%
Franchise Fee-Gas	40,418	25,000	40,000	15,000	60%
Communications Services Tax	654,420	600,000	650,000	50,000	8%
Local Option Gas Tax	238,200	200,000	210,000	10,000	5%
Fire Pension Excise Tax	297,470	362,700	297,500	(65,200)	-18%
<b>Total Other Taxes</b>	<b>\$ 4,358,539</b>	<b>\$ 4,041,200</b>	<b>\$ 4,227,500</b>	<b>\$ 186,300</b>	<b>5%</b>
Local Business Tax	157,221	130,000	150,000	20,000	15%
Building Permits	341,760	150,000	-	(150,000)	-100%
Plan Review	6,865	-	10,000	10,000	-
<b>Total Licenses &amp; Permits</b>	<b>\$ 505,846</b>	<b>\$ 280,000</b>	<b>\$ 160,000</b>	<b>\$ (120,000)</b>	<b>-43%</b>
Municipal Revenue Sharing - Sales Tax	676,379	420,000	620,000	200,000	48%
Municipal Revenue Sharing - Fuel Tax	181,970	100,000	170,000	70,000	70%
Mobile Home Licenses	6,361	6,000	6,000	-	0%
Alcoholic Bev Licenses	12,027	10,000	10,000	-	0%
Half Cent Sales Tax	1,594,420	1,230,000	1,489,000	259,000	21%
Education Reimbursement - Fire Rescue	22,679	20,000	20,000	-	0%
Fuel Tax Refund	1,600	1,500	1,500	-	0%
Recycling Grant	13,946	14,000	14,000	-	0%
Library Co-op	266,837	265,000	283,000	18,000	7%
State Traffic Signal Maintenance	55,499	52,800	53,000	200	0%
<b>Total Intergovernmental</b>	<b>\$ 2,831,718</b>	<b>\$ 2,119,300</b>	<b>\$ 2,666,500</b>	<b>\$ 547,200</b>	<b>26%</b>
Copies, Record Searches	24,229	18,000	20,000	2,000	11%
Permit Surcharge Fee	1,070	900	900	-	0%
Transportation Impact Administration Fee	17,486	-	-	-	-
General Governmental Charges	517,301	523,600	466,200	(57,400)	-11%
Election Filing Fees	-	400	-	(400)	-100%
Development Review Board	1,750	1,000	1,000	-	0%
Lawn & Tree Service	8,083	7,900	8,500	600	8%

<b>Budget Summary</b>					
<b>General Fund</b>					
	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>Change</b>	<b>Change</b>
	<b>Actual</b>	<b>Amended</b>	<b>Budget</b>	<b>(\$)</b>	<b>(%)</b>
Library SPC Staff Funding	40,058	40,000	40,000	-	0%
<b>Total Charges for Service - General</b>	<b>\$ 609,977</b>	<b>\$ 591,800</b>	<b>\$ 536,600</b>	<b>\$ (55,200)</b>	<b>-9%</b>
Fire Education Reimbursement	3,206	3,000	1,000	(2,000)	-67%
Fire Protection - County	5,288,434	5,986,900	6,109,400	122,500	2%
Fire Contract - Bay Pines	115,589	121,700	127,800	6,100	5%
CME & MB Review Reimbursement	63,403	-	-	-	-
Fire Contract - Beach Contracts	271,150	284,800	299,000	14,200	5%
Emergency Medical Service Fees	2,886,895	3,119,900	3,219,400	99,500	3%
HazMat Training Reimbursement	51,605	25,000	25,000	-	0%
HazMat Physical Reimbursement	7,600	7,600	7,600	-	0%
Fire Water Rescue Funding	5,000	5,000	5,000	-	0%
<b>Total Charges for Service - Fire/EMS Fees</b>	<b>\$ 8,692,882</b>	<b>\$ 9,553,900</b>	<b>\$ 9,794,200</b>	<b>\$ 240,300</b>	<b>3%</b>
Recreation - Memberships	76,715	100,000	76,800	(23,200)	-23%
Recreation Classes - Contracted	54,320	60,000	52,100	(7,900)	-13%
Camp Fees - Summer	111,013	200,000	113,900	(86,100)	-43%
Camps Fees - Spring & Winter Break	17,993	15,800	16,500	700	4%
Recreation Classes - Staff Instructed	28,155	30,000	10,600	(19,400)	-65%
Pool Facility Fees	23,138	12,000	16,500	4,500	38%
Pool - Staff Instructed	11,834	10,500	10,800	300	3%
Athletics - Staff Instructed	37,351	35,000	34,000	(1,000)	-3%
Athletics - Contractual	6,664	1,800	9,400	7,600	422%
<b>Total Charges for Service - Recreation Fees</b>	<b>\$ 367,183</b>	<b>\$ 465,100</b>	<b>\$ 340,600</b>	<b>\$ (124,500)</b>	<b>-27%</b>
Fines & Forfeitures	29,753	10,000	10,000	-	0%
Library Fines	6,235	3,000	3,000	-	0%
Liens & Assessments	14,194	2,000	2,000	-	0%
<b>Total Fines &amp; Forfeitures</b>	<b>\$ 50,182</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>0%</b>
Interest Earnings	45,155	8,800	200,000	191,200	2173%
Rental Income	74,554	72,000	62,600	(9,400)	-13%
Insurance Proceeds	25,557	2,000	2,000	-	0%
Sale of Fixed Assets - Fire	11,198	1,000	1,000	-	0%
Sale of Fixed Assets - City	20,808	1,000	1,000	-	0%
Library Donations	13,700	15,500	15,300	(200)	-1%
Fleet Maintenance Contractual	-	1,000	1,000	-	0%
EMS Overhead for PY	-	28,500	31,200	2,700	9%
Miscellaneous Income	2,209	500	500	-	0%
Fire Donation	1,970	-	1,000	1,000	-
Opioid Settlement	-	-	18,000	18,000	-
<b>Total Miscellaneous</b>	<b>\$ 195,151</b>	<b>\$ 130,300</b>	<b>\$ 333,600</b>	<b>\$ 203,300</b>	<b>156%</b>
<b>Total Revenue</b>	<b>\$ 21,925,685</b>	<b>\$ 21,888,200</b>	<b>\$ 23,215,600</b>	<b>\$ 1,327,400</b>	<b>6%</b>

<b>Budget Summary</b>					
<b>General Fund</b>					
	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>Change</b>	<b>Change</b>
	<b>Actual</b>	<b>Amended</b>	<b>Budget</b>	<b>(\$)</b>	<b>(%)</b>
<b>Other Financing:</b>					
Transfer In	17,511	126,868	-	(126,868)	-100%
<b>Total Interfund Transfers</b>	<b>\$ 17,511</b>	<b>\$ 126,868</b>	<b>\$ -</b>	<b>\$ (126,868)</b>	<b>-100%</b>
<b>Total Other Financing</b>	<b>\$ 17,511</b>	<b>\$ 126,868</b>	<b>\$ -</b>	<b>\$ (126,868)</b>	<b>-100%</b>
<b>Total Funding Sources</b>	<b>\$ 21,943,196</b>	<b>\$ 22,015,068</b>	<b>\$ 23,215,600</b>	<b>\$ 1,200,532</b>	<b>5%</b>
<b>Expenditures:</b>					
Salaries- Regular	7,598,255	9,200,500	9,849,800	649,300	7%
Salaries- Seasonal	86,264	175,500	176,800	1,300	1%
Salaries- Part Time	494,207	579,600	581,100	1,500	0%
Overtime	566,564	188,300	192,800	4,500	2%
Special Pay/Allowances	171,381	189,600	183,200	(6,400)	-3%
FICA	657,602	726,100	751,500	25,400	3%
Retirement	2,834,429	2,986,400	2,590,200	(396,200)	-13%
Health/Dental/Vision Insurance	1,283,439	1,637,100	1,782,600	145,500	9%
Long-Term Disability	14,923	20,000	20,500	500	2%
Workers' Compensation	125,330	258,200	287,000	28,800	11%
Unemployment Compensation	3,516	17,000	17,000	-	0%
<b>Total Personnel</b>	<b>\$ 13,835,910</b>	<b>\$ 15,978,300</b>	<b>\$ 16,432,500</b>	<b>\$ 454,200</b>	<b>3%</b>
Professional Services	231,740	376,343	320,800	(55,543)	-15%
Contractual Services	2,567,398	2,853,700	2,942,400	88,700	3%
Allocated Costs	419,201	425,500	368,100	(57,400)	-13%
Travel/Per Diem	35,255	68,600	69,400	800	1%
Communications	102,357	92,600	97,400	4,800	5%
Postage/UPS	7,366	17,700	17,200	(500)	-3%
Electric	620,617	583,700	773,400	189,700	32%
Stormwater	1,820	2,000	2,000	-	0%
Water/Sewer	50,169	42,000	52,600	10,600	25%
Natural Gas/Propane	9,116	8,100	8,100	-	0%
Rental/Lease	120,449	133,200	110,200	(23,000)	-17%
Insurance	193,240	212,700	285,700	73,000	34%
Repair/Maintenance	388,650	444,010	480,200	36,190	8%
Printing	13,236	22,800	23,000	200	1%
Promotional Activities	35,750	57,750	57,800	50	0%
Other Current Charges	61,367	51,700	80,100	28,400	55%
Office Supplies	19,608	37,600	38,900	1,300	3%
Fuel	154,241	149,500	152,900	3,400	2%
Operating Supplies	432,665	509,900	467,400	(42,500)	-8%
Road Materials	50,639	50,000	50,000	-	0%
Publications & Memberships	146,662	38,550	40,300	1,750	5%



<b>Budget Summary</b>					
<b>General Fund</b>					
	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>Change</b>	<b>Change</b>
	<b>Actual</b>	<b>Amended</b>	<b>Budget</b>	<b>(\$)</b>	<b>(%)</b>
Training/Education	56,820	94,100	88,300	(5,800)	-6%
<b>Total Operating</b>	<b>\$ 5,718,366</b>	<b>\$ 6,272,053</b>	<b>\$ 6,526,200</b>	<b>\$ 254,147</b>	<b>4%</b>
Capital Improvements	1,124	-	-	-	-
Capital Equipment	38,813	14,000	6,100	(7,900)	-56%
Library Materials	114,873	124,500	112,500	(12,000)	-10%
<b>Total Capital Outlay</b>	<b>\$ 154,810</b>	<b>\$ 138,500</b>	<b>\$ 118,600</b>	<b>\$ (19,900)</b>	<b>-14%</b>
Aid to Organizations	38,300	38,300	38,300	-	0%
Contingency	-	70,000	100,000	30,000	43%
<b>Total Miscellaneous</b>	<b>\$ 38,300</b>	<b>\$ 108,300</b>	<b>\$ 138,300</b>	<b>\$ 30,000</b>	<b>28%</b>
<b>Total Expenditures</b>	<b>\$ 19,747,386</b>	<b>\$ 22,497,153</b>	<b>\$ 23,215,600</b>	<b>\$ 718,447</b>	<b>3%</b>
<b>Other Financing:</b>					
Transfers Out	1,500,000	2,098,050	-	(2,098,050)	-100%
<b>Total Interfund Transfers</b>	<b>\$ 1,500,000</b>	<b>\$ 2,098,050</b>	<b>\$ -</b>	<b>\$ (2,098,050)</b>	<b>-100%</b>
<b>Total Other Financing</b>	<b>\$ 1,500,000</b>	<b>\$ 2,098,050</b>	<b>\$ -</b>	<b>\$ (2,098,050)</b>	<b>-100%</b>
<b>Total Funding Uses</b>	<b>\$ 21,247,386</b>	<b>\$ 24,595,203</b>	<b>\$ 23,215,600</b>	<b>\$ (1,379,603)</b>	<b>-6%</b>

<b>Budget Summary</b>					
<b>Penny Fund</b>					
	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>Change</b>	<b>Change</b>
	<b>Actual</b>	<b>Amended</b>	<b>Budget</b>	<b>(\$)</b>	<b>(%)</b>
<b>Revenue:</b>					
Penny for Pinellas	2,693,826	2,150,000	2,500,000	350,000	16%
<b>Total Other Taxes</b>	<b>\$ 2,693,826</b>	<b>\$ 2,150,000</b>	<b>\$ 2,500,000</b>	<b>\$ 350,000</b>	<b>16%</b>
Interest Earnings	35,952	2,000	200,000	198,000	9900%
<b>Total Miscellaneous</b>	<b>\$ 35,952</b>	<b>\$ 2,000</b>	<b>\$ 200,000</b>	<b>\$ 198,000</b>	<b>9900%</b>
<b>Total Revenue</b>	<b>\$ 2,729,778</b>	<b>\$ 2,152,000</b>	<b>\$ 2,700,000</b>	<b>\$ 548,000</b>	<b>25%</b>
<b>Other Financing:</b>					
Transfer In	1,367,941	584,497	-	(584,497)	-100%
<b>Total Interfund Transfers</b>	<b>\$ 1,367,941</b>	<b>\$ 584,497</b>	<b>\$ -</b>	<b>\$ (584,497)</b>	<b>-100%</b>
<b>Total Other Financing</b>	<b>\$ 1,367,941</b>	<b>\$ 584,497</b>	<b>\$ -</b>	<b>\$ (584,497)</b>	<b>-100%</b>
<b>Total Funding Sources</b>	<b>\$ 4,097,719</b>	<b>\$ 2,736,497</b>	<b>\$ 2,700,000</b>	<b>\$ (36,497)</b>	<b>-1%</b>
<b>Expenditures:</b>					
Operating Supplies	95	300	300	-	0%
<b>Total Operating</b>	<b>\$ 95</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>0%</b>
Capital Improvements	1,326,321	3,441,744	4,457,200	1,015,456	30%
Capital Equipment	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 1,326,321</b>	<b>\$ 3,441,744</b>	<b>\$ 4,457,200</b>	<b>\$ 1,015,456</b>	<b>30%</b>
<b>Total Expenditures</b>	<b>\$ 1,326,416</b>	<b>\$ 3,442,044</b>	<b>\$ 4,457,500</b>	<b>\$ 1,015,456</b>	<b>30%</b>
<b>Total Other Financing</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Funding Uses</b>	<b>\$ 1,326,416</b>	<b>\$ 3,442,044</b>	<b>\$ 4,457,500</b>	<b>\$ 1,015,456</b>	<b>30%</b>

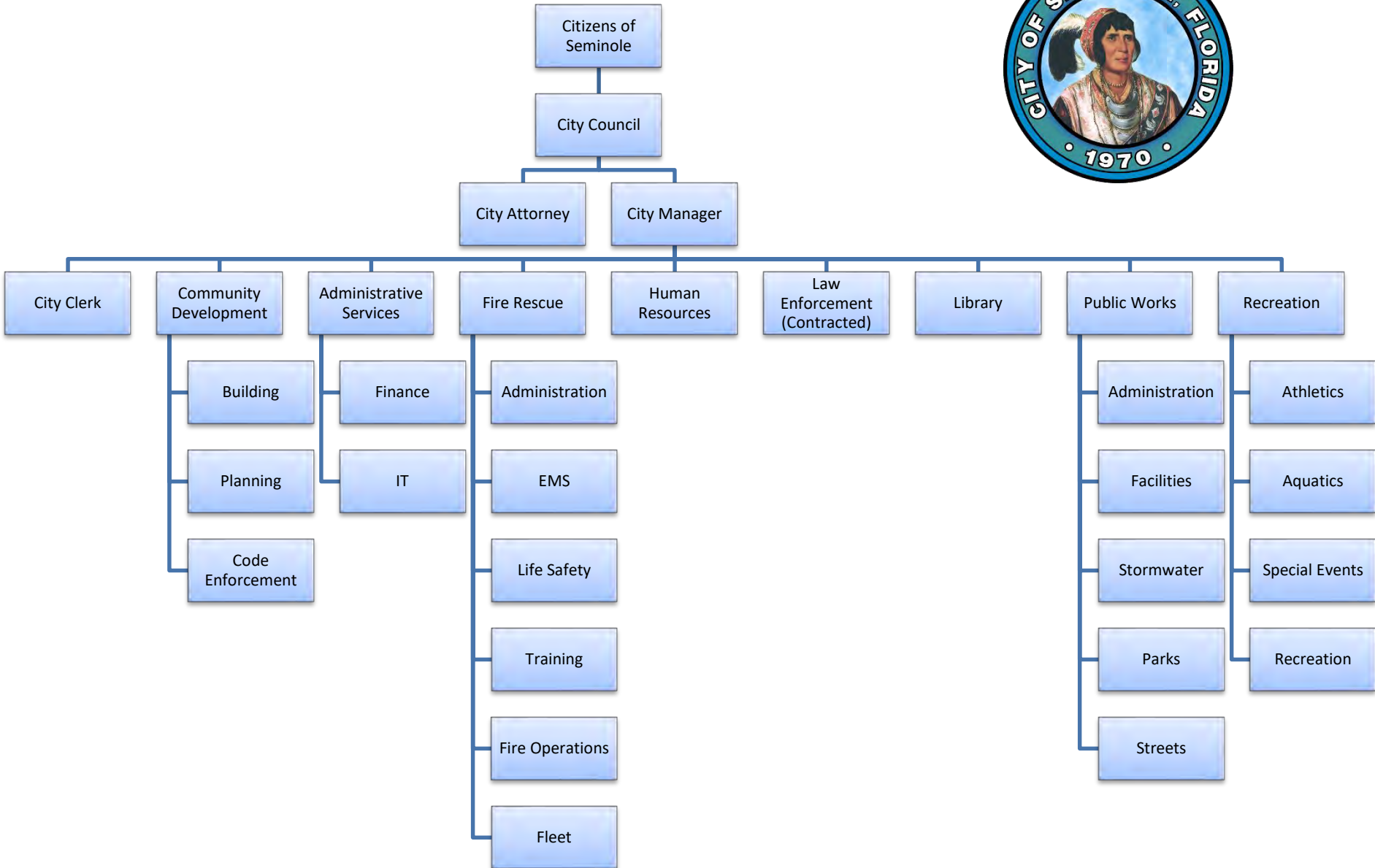
<b>Budget Summary</b>					
<b>CIP Fund</b>					
	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>Change</b>	<b>Change</b>
	<b>Actual</b>	<b>Amended</b>	<b>Budget</b>	<b>(\$)</b>	<b>(%)</b>
<b>Revenue:</b>					
Fire CIP Reimbursements	258,050	411,900	200,100	(211,800)	-51%
<b>Total Miscellaneous</b>	<b>\$ 258,050</b>	<b>\$ 411,900</b>	<b>\$ 200,100</b>	<b>\$ (211,800)</b>	<b>-51%</b>
<b>Total Revenue</b>	<b>\$ 258,050</b>	<b>\$ 411,900</b>	<b>\$ 200,100</b>	<b>\$ (211,800)</b>	<b>-51%</b>
<b>Other Financing:</b>					
Transfer In	2,100,102	2,579,982	-	(2,579,982)	-100%
<b>Total Interfund Transfers</b>	<b>\$ 2,100,102</b>	<b>\$ 2,579,982</b>	<b>\$ -</b>	<b>\$ (2,579,982)</b>	<b>-100%</b>
<b>Total Other Financing</b>	<b>\$ 2,100,102</b>	<b>\$ 2,579,982</b>	<b>\$ -</b>	<b>\$ (2,579,982)</b>	<b>-100%</b>
<b>Total Funding Sources</b>	<b>\$ 2,358,152</b>	<b>\$ 2,991,882</b>	<b>\$ 200,100</b>	<b>\$ (2,791,782)</b>	<b>-93%</b>
<b>Expenditures:</b>					
Professional Services	-	50,000	137,500	87,500	175%
Repair/Maintenance	303,234	169,331	167,000	(2,331)	-1%
Operating Supplies	32,156	13,000	-	(13,000)	-100%
<b>Total Operating</b>	<b>\$ 335,390</b>	<b>\$ 232,331</b>	<b>\$ 304,500</b>	<b>\$ 72,169</b>	<b>31%</b>
Capital Improvements	110,024	944,223	1,140,800	196,577	21%
Capital Equipment	646,511	1,216,591	1,275,400	58,809	5%
<b>Total Capital Outlay</b>	<b>\$ 756,535</b>	<b>\$ 2,160,814</b>	<b>\$ 2,416,200</b>	<b>\$ 255,386</b>	<b>12%</b>
<b>Total Expenditures</b>	<b>\$ 1,091,925</b>	<b>\$ 2,393,145</b>	<b>\$ 2,720,700</b>	<b>\$ 327,555</b>	<b>14%</b>
<b>Total Other Financing</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Funding Uses</b>	<b>\$ 1,091,925</b>	<b>\$ 2,393,145</b>	<b>\$ 2,720,700</b>	<b>\$ 327,555</b>	<b>14%</b>

<b>Budget Summary</b>					
<b>ARPA Fund</b>					
	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>Change</b>	<b>Change</b>
	<b>Actual</b>	<b>Amended</b>	<b>Budget</b>	<b>(\$)</b>	<b>(%)</b>
<b>Revenue:</b>					
American Rescue Plan Act (ARPA)	2,844,556	1,241,057	-	(1,241,057)	-100%
<b>Total Intergovernmental</b>	<b>\$ 2,844,556</b>	<b>\$ 1,241,057</b>	<b>\$ -</b>	<b>\$ (1,241,057)</b>	<b>-100%</b>
Interest Earnings	18,140	-	50,000	50,000	-
<b>Total Miscellaneous</b>	<b>\$ 18,140</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>-</b>
<b>Total Revenue</b>	<b>\$ 2,862,696</b>	<b>\$ 1,241,057</b>	<b>\$ 50,000</b>	<b>\$ (1,191,057)</b>	<b>-96%</b>
<b>Total Other Financing</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Funding Sources</b>	<b>\$ 2,862,696</b>	<b>\$ 1,241,057</b>	<b>\$ 50,000</b>	<b>\$ (1,191,057)</b>	<b>-96%</b>
<b>Expenditures:</b>					
Operating Supplies	10	-	-	-	-
<b>Total Operating</b>	<b>\$ 10</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 10</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Other Financing Uses:</b>					
Transfers Out	2,844,556	1,241,057	-	(1,241,057)	-100%
<b>Total Interfund Transfers</b>	<b>\$ 2,844,556</b>	<b>\$ 1,241,057</b>	<b>\$ -</b>	<b>\$ (1,241,057)</b>	<b>-100%</b>
<b>Total Other Financing</b>	<b>\$ 2,844,556</b>	<b>\$ 1,241,057</b>	<b>\$ -</b>	<b>\$ (1,241,057)</b>	<b>-100%</b>
<b>Total Funding Uses</b>	<b>\$ 2,844,566</b>	<b>\$ 1,241,057</b>	<b>\$ -</b>	<b>\$ (1,241,057)</b>	<b>-100%</b>

<b>Budget Summary</b>					
<b>Combined Non-Major Funds</b>					
	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>Change</b>	<b>Change</b>
	<b>Actual</b>	<b>Amended</b>	<b>Budget</b>	<b>(\$)</b>	<b>(%)</b>
<b>Revenue:</b>					
Building Permits	-	-	340,000	340,000	-
Tree Mitigation Fee	-	-	25,000	25,000	-
<b>Total Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 365,000</b>	<b>\$ 365,000</b>	<b>-</b>
Multi-Modal Impact Fee	3,619	94,700	94,400	(300)	0%
State Grants	6,000	257,000	164,500	(92,500)	-36%
<b>Total Intergovernmental</b>	<b>\$ 9,619</b>	<b>\$ 351,700</b>	<b>\$ 258,900</b>	<b>\$ (92,800)</b>	<b>-26%</b>
Special Events	105,317	120,400	120,800	400	0%
<b>Total Charges for Service - Recreation Fees</b>	<b>\$ 105,317</b>	<b>\$ 120,400</b>	<b>\$ 120,800</b>	<b>\$ 400</b>	<b>0%</b>
Interest Earnings (Multi-Modal Fund)	1,550	-	-	-	-
Interest Earnings (Library Fund)	7,769	-	-	-	-
<b>Total Miscellaneous</b>	<b>\$ 9,319</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Revenue</b>	<b>\$ 124,255</b>	<b>\$ 472,100</b>	<b>\$ 744,700</b>	<b>\$ 272,600</b>	<b>58%</b>
<b>Other Financing:</b>					
Transfer In (Multi-Modal Fund)	656,426	-	-	-	-
Transfer In (Tree Fund)	202,576	47,760	-	(47,760)	-100%
<b>Total Interfund Transfers</b>	<b>\$ 859,002</b>	<b>\$ 47,760</b>	<b>\$ -</b>	<b>\$ (47,760)</b>	<b>-100%</b>
<b>Total Other Financing</b>	<b>\$ 859,002</b>	<b>\$ 47,760</b>	<b>\$ -</b>	<b>\$ (47,760)</b>	<b>-100%</b>
<b>Total Funding Sources</b>	<b>\$ 983,257</b>	<b>\$ 519,860</b>	<b>\$ 744,700</b>	<b>\$ 224,840</b>	<b>43%</b>
<b>Expenditures:</b>					
Salaries- Regular	-	-	159,900	159,900	-
Salaries- Seasonal	-	800	800	-	0%
Overtime	4,531	2,500	4,300	1,800	72%
FICA	-	500	12,800	12,300	2460%
Retirement	-	200	22,200	22,000	11000%
Health/Dental/Vision Insurance	-	-	21,400	21,400	-
Long-Term Disability	-	-	400	400	-
Workers' Compensation	-	-	1,300	1,300	-
<b>Total Personnel</b>	<b>\$ 4,531</b>	<b>\$ 4,000</b>	<b>\$ 223,100</b>	<b>\$ 219,100</b>	<b>5478%</b>
Professional Services	-	10,000	167,500	157,500	1575%
Contractual Services	50,148	51,500	134,800	83,300	162%
Travel/Per Diem	-	-	1,000	1,000	-
Communications	395	500	3,800	3,300	660%
Postage/UPS	-	-	100	100	-
Electric	-	-	2,600	2,600	-

<b>Budget Summary</b>					
<b>Combined Non-Major Funds</b>					
	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>Change</b>	<b>Change</b>
	<b>Actual</b>	<b>Amended</b>	<b>Budget</b>	<b>(\$)</b>	<b>(%)</b>
Rental/Lease	-	-	26,100	26,100	-
Insurance	1,460	3,000	6,400	3,400	113%
Repair/Maintenance	-	-	2,100	2,100	-
Other Current Charges	-	-	1,600	1,600	-
Operating Supplies	27,355	84,700	89,400	4,700	6%
Fuel	-	-	1,100	1,100	-
<b>Total Operating</b>	<b>\$ 79,358</b>	<b>\$ 149,700</b>	<b>\$ 436,500</b>	<b>\$ 286,800</b>	<b>192%</b>
Capital Improvements	768,068	342,857	-	(342,857)	-100%
Capital Equipment	3,000	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 771,068</b>	<b>\$ 342,857</b>	<b>\$ -</b>	<b>\$ (342,857)</b>	<b>-100%</b>
<b>Total Expenditures</b>	<b>\$ 854,957</b>	<b>\$ 496,557</b>	<b>\$ 659,600</b>	<b>\$ 163,043</b>	<b>33%</b>
<b>Total Other Financing</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Funding Uses</b>	<b>\$ 854,957</b>	<b>\$ 496,557</b>	<b>\$ 659,600</b>	<b>\$ 163,043</b>	<b>33%</b>

# Organizational Chart



## Full-time Equivalent (FTE) Positions

Position	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FTE Change
<b>City Council</b>				
Mayor	0.50	0.50	0.50	-
Vice Mayor	0.50	0.50	0.50	-
Councilor	2.50	2.50	2.50	-
<b>Total</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>-</b>
<b>City Manager's Office</b>				
City Manager	1.00	1.00	1.00	-
Executive Assistant to City Manager	-	1.00	1.00	-
City Manager Secretary	1.00	-	-	-
Public Policy Management Associate	1.00	1.00	1.00	-
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>
<b>City Clerk's Office</b>				
City Clerk	1.00	1.00	1.00	-
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>
<b>Community Development Department</b>				
Community Development Director	1.00	1.00	1.00	-
Building Official	1.00	1.00	1.00	-
Multi-Certified Inspector	1.00	1.00	1.00	-
Senior Permit/Licensing Technician	1.00	1.00	1.00	-
Permit/Licensing Technician	1.00	1.00	1.00	-
Planner	0.50	0.50	0.50	-
Code Enforcement Officer	1.00	1.00	1.00	-
Information Clerk	0.50	0.50	0.50	-
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>
<b>Administrative Services</b>				
Director of Administration	-	-	1.00	1.00
Finance Director	1.00	1.00	-	(1.00)
Senior Accountant	1.00	1.00	1.00	-
IT/IS Manager	0.50	0.50	0.50	-
Information Technology Specialist	0.50	0.50	0.50	-
A/P Technician	0.50	0.50	0.50	-
Information Clerk	0.63	0.63	0.63	-
<b>Total</b>	<b>4.13</b>	<b>4.13</b>	<b>4.13</b>	<b>-</b>



## Full-time Equivalent (FTE) Positions

Position	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FTE Change
<b>Fire Rescue Department</b>				
Fire Chief	1.00	1.00	1.00	-
Administrative Assistant II	1.00	1.00	1.00	-
Assistant Fire Chief - EMS	1.00	1.00	1.00	-
Assistant Fire Chief - Operations	1.00	-	-	-
Division Chief - Operations	-	1.00	1.00	-
District Chief	3.00	3.00	3.00	-
District Chief - EMS	1.00	1.00	1.00	-
District Chief - Training	-	1.00	1.00	-
Lieutenant	18.00	18.00	18.00	-
Firefighter/Paramedic	24.00	24.00	24.00	-
Firefighter/EMT	27.00	27.00	27.00	-
Fire Marshal	1.00	1.00	1.00	-
Communications Specialist	1.00	1.00	1.00	-
Maintenance Supervisor	1.00	1.00	1.00	-
Mechanic	1.00	1.00	1.00	-
Payroll Specialist II	1.00	1.00	1.00	-
Human Resource Director	0.75	0.75	0.75	-
Human Resources Analyst	0.75	0.75	0.75	-
IT/IS Manager	0.50	0.50	0.50	-
Information Technology Specialist	0.50	0.50	0.50	-
Facilities Maintenance Supervisor	0.50	0.50	0.50	-
Building Maintenance II	0.50	0.50	0.50	-
Training Technician	0.50	0.50	0.50	-
Counter Clerk	0.50	0.50	0.50	-
EMS Technician	0.50	0.50	0.50	-
Part-time Fire Inspectors	1.00	1.00	1.00	-
<b>Total</b>	<b>88.00</b>	<b>89.00</b>	<b>89.00</b>	<b>-</b>
<b>Human Resources Department</b>				
Human Resources Director	0.25	0.25	0.25	-
Human Resources Analyst	0.25	0.25	0.25	-
<b>Total</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>-</b>

## Full-time Equivalent (FTE) Positions

Position	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FTE Change
<b>Library Department</b>				
Library Director	1.00	1.00	1.00	-
Circulation Supervisor	1.00	1.00	1.00	-
Librarian III	2.00	2.00	2.00	-
Librarian II	2.00	2.00	2.00	-
Librarian I	2.00	2.00	2.00	-
Library Assistant III	2.00	2.00	2.00	-
Part-time Librarian I	0.50	0.50	0.50	-
Library Assistant II	0.63	1.25	1.25	-
Library Assistant I	5.13	4.38	4.13	(0.25)
Library Aide	1.00	1.05	1.00	(0.05)
<b>Total</b>	<b>17.25</b>	<b>17.18</b>	<b>16.88</b>	<b>(0.30)</b>
<b>Public Works Department</b>				
Public Works Director	1.00	1.00	1.00	-
Administrative Clerk	1.00	1.00	1.00	-
Facilities Maintenance Supervisor	0.50	0.50	0.50	-
Parks Maintenance Supervisor	1.00	1.00	1.00	-
Streets & Stormwater Supervisor	1.00	1.00	1.00	-
Building Maintenance II	0.50	0.50	0.50	-
Parks Technician	1.00	1.00	1.00	-
Streets & Stormwater Technician Maintenance I	1.00	1.00	1.00	-
Maintenance II	2.00	2.00	2.00	-
Maintenance II	5.00	5.00	5.00	-
Part-time Maintenance I	0.50	1.10	1.20	0.10
<b>Total</b>	<b>14.50</b>	<b>15.10</b>	<b>15.20</b>	<b>0.10</b>
<b>Recreation Department</b>				
Recreation Director	1.00	1.00	1.00	-
Recreation Superintendent	-	-	1.00	1.00
Recreation Program Coordinator	4.00	4.00	3.00	(1.00)
Administrative Assistant II	1.00	1.00	1.00	-
Recreation Leader II	1.00	1.00	2.00	1.00
Event Coordinator	1.00	1.00	1.00	-
Custodian	2.00	2.00	2.00	-
Part-time/Seasonal Recreation Leader I	6.00	6.00	5.63	(0.38)
Lifeguard/Pool Staff	2.50	2.50	2.50	-
<b>Total</b>	<b>18.50</b>	<b>18.50</b>	<b>19.13</b>	<b>0.63</b>
<b>Total FTE</b>	<b>157.38</b>	<b>158.90</b>	<b>159.33</b>	<b>0.42</b>

## Budget Calendar

<b>January</b>	1/30/2023	Budget kickoff
<b>February</b>	2/10/2023	Fire CIP due to Finance
	2/10/2023	Finance completes personnel projections
<b>March</b>	3/01/2023	Fire & EMS budgets due to County
	3/01/2023	CIP project forms due to Finance
	3/31/2023	Personnel/facilities/technology operating requests due to Finance
<b>April</b>	4/07/2023	Departmental revenue worksheets due to Finance
	4/14/2023	Budget module closes for department entry
<b>May</b>	5/8 – 5/12	Departmental CIP reviews with City Manager
	5/15 – 5/31	Finance finalizes and prepares Proposed CIP
<b>June</b>	6/01/2023	Proposed CIP published
	6/01/2023	Property Appraiser publishes preliminary taxable value estimates
	6/5 – 6/16	Departmental budget reviews with City Manager
	6/30/2023	Proposed budget published
<b>July</b>	7/01/2023	Property Appraiser publishes certified taxable values
	7/21/2023	City Council budget workshop
	7/25/2023	Council approves proposed millage rate, schedules millage and budget hearings
<b>August</b>	8/01/2023	Forms DR-420 and 420MM-P due via E-TRIM
	8/21/2023	Property Appraiser mails TRIM notices including proposed millage rate and advertising first public hearing
<b>September</b>	9/11/2023	First public hearing to adopt tentative millage rate and budget
	9/20/2023	Notice of Proposed Tax Increase and Budget Summary advertisements published
	9/25/2023	Second public hearing to adopt millage rate and final budget
	9/28/2023	Millage ordinance due to Property Appraiser's Office, Department of Revenue, and Tax Collector's Office
<b>October</b>	10/02/2023	Final budget published
	10/15/2023	Municipal Reporting Form due to State of Florida
	10/25/2023	TRIM compliance package due to Department of Revenue

# Budget Process

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The basic purpose of the annual budget is to appropriate expenditures for government services, but it also communicates the City's vision and provides a plan for operations. Accordingly, the budget process includes the following stages, involving input from various stakeholders.

## **Preparation**

Departments update their respective Capital Improvements Plan (CIP) projects in January. Management prioritizes projects based on need and funding availability. The Proposed CIP is delivered to the City Council on or before June 1, as required by the *Code of Ordinances*. Departments submit operating budgetary requests to Finance in March. The City Manager meets with Departments to review priorities and evaluate initial budget requests. The City Manager's Proposed Budget is submitted to City Council on or before July 1, as required by the *Code of Ordinances*.

## **Adoption**

City Council conducts a public workshop to review the Proposed Budget in July. The City Manager reviews the budget with Council and the meeting is open for public input. This spending plan serves as the basis for the proposed millage rate approved by Council in late July. Two public hearings are held in September to approve the final millage rate and adopt the final budget, for the fiscal year beginning October 1. The final budget is adopted by Ordinance.

## **Adjustment**

The City Manager is authorized to administratively approve transfers within the same department. Supplemental appropriations increasing total expenditures require City Council approval by Ordinance.

## **Estimates**

Revenue forecasts that differ from budgeted values are not typically incorporated into a budget amendment, unless there is a need for supplemental expenditure appropriation(s). In such case, staff will seek to offset additional expenditure appropriation(s) against funding source(s) confidently projected to exceed budgetary estimates. Revenue would be amended to avoid appropriating from fund balance.

Expenditure forecasts, primarily based on year-to-date spending and year-over-year comparisons, are updated quarterly internally. Unless staff forecasts the need for supplemental expenditure appropriations, there may be differences between the budget and working staff estimates. Estimates are excluded from budgetary comparison schedules or itemized budgets in this document but are reflected in long-range financial operating plans by category.

## **Review**

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

## Funds

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Funds may be classified as “major” based on their importance to the City, either in terms of relative size or qualitative factors. Major funds are presented separately in the Basic Financial Statements section of the Annual Comprehensive Financial Report (ACFR) whereas nonmajor funds are combined. Fiduciary funds are held in trust and not used in City operations; they are reported in the ACFR but not budgeted.

Major Funds (effective FY24):

- General
- Penny
- Capital Improvement Plan (CIP)
- American Rescue Plan Act (ARPA)

Non-Major (effective FY24):

- Building
- Grants
- Multimodal
- Special Events
- Tree Mitigation
- Library

Fiduciary:

- Firefighters' Pension Trust Fund

### **General Fund**

The General Fund accounts for the City’s primary operations including Law Enforcement, Fire Suppression, Emergency Medical Service, Public Works, Parks and Recreation, Code Enforcement, and Administration. It accounts for all current financial resources not required to be reported in another fund.

### **Sales Tax Surcharge (Penny) Fund**

The Penny Fund is a special revenue fund that reports the City’s allocation of Pinellas County’s local option infrastructure sales surtax. Proceeds are restricted for public safety vehicle acquisitions and infrastructure improvements.

### **Capital Improvement Plan (CIP) Fund**

The CIP Fund is a capital projects fund that accounts for capital improvements not eligible for Penny funding or otherwise requiring direct support from the City. The primary funding source for the CIP Fund is traditionally General Fund interfund transfers. Recently, CIP Fund expenditures have been reimbursed by American Rescue Plan Act (ARPA) contributions and the fund has not required General Fund support.

## Funds

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### **ARPA Fund**

Federal funding provided via the American Rescue Plan Act (ARPA) is reported in the ARPA Fund as a special revenue fund. The City's policy is to utilize ARPA Fund proceeds for the reimbursement of capital improvements. Available balance reported in the ARPA Fund for budgeting purposes includes both fund balance and deferred inflows of resources that have yet to be recognized as revenue in the Annual Comprehensive Financial Report.

### **Building Fund**

The Building Fund, new for FY24, is a special revenue fund reporting the proceeds generated and costs incurred by the City's administration of the Florida Building Code.

### **Grants Fund**

The Grants Fund is a standalone special revenue fund intended to report offsetting grant revenues and expenditures, minimizing volatility within the General Fund. Balances carried forward within the fund result from timing discrepancies between expenditures as they are incurred and revenues as they are earned and available.

### **Multimodal Impact Fee Fund**

The Multimodal Impact Fee Fund is a special revenue fund that reports activity related to development or reconstruction that impacts transportation capacity. Revenue is based on Pinellas County's fee schedule and expenditures are restricted to capacity improvement projects.

### **Special Events Fund**

The City's goal is to provide and manage special events on a collective breakeven basis, reported in the Special Events Fund as a special revenue fund. While each individual event is not necessarily expected to cover its costs, the intent is to minimize impacts on the General Fund with a productive portfolio of special event offerings.

### **Tree Mitigation Fund**

The City charges a fee for the removal of large hardwood trees and greenery, reported in the Tree Mitigation Fund as a special revenue fund. As balances are accumulated from development-related activity, funds are expended for new tree plantings in City parks and rights-of-way.

### **Library Fund**

The Library Fund is a special revenue fund that accounts for restricted-use donations. No expenditures are appropriated in this fund for FY24.

## Expenditure Categories

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### Personnel Expenditures

Personnel expenditures include wages and allowances, FICA taxes, insurance contributions, workers' compensation premiums, and retirement benefits. All regular full-time and most part-time employees are eligible to participate in one of three separate retirement programs:

- Firefighters' Florida Statute Chapter 175 Defined Benefit Pension Plan
  - Normal retirement - the earlier of age 52 with 10 years of service, or 25 years of service
  - Benefit calculation:  $3.0\% \times \text{Years of Service} \times \text{Average salary of 5 highest-paid years}$
  - Fire employees contribute 50% of the annual cost of the pension with a cap at 11% of covered payroll.
- Florida Retirement System (FRS) Pension Plan
  - Normal retirement age - the earlier of age 65 and vested, or 33 years of creditable service regardless of age
  - Employees are required to contribute 3% of covered salary and may select FRS Defined Benefit Plan or FRS Defined Contribution Plan.
  - FRS Defined Benefit Plan: Participants fully vested after 8 years.
  - Benefit calculation:  $1.60\% \text{ Regular Class} / 2.0\% \text{ Senior Management Class} \times \text{Years of Service} \times \text{Average Final Compensation}$
  - FRS Defined Contribution Plan: Employees may elect to participate in a self-directed Investment Plan option. Full vesting after one year of service.
- 401a Plan
  - Some employees 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 immediate.

### Operating Expenditures

Operating expenditures include professional and contractual services, utilities, repair and maintenance costs, advertising, printing, office supplies, operating supplies, travel, and training costs.

### Capital Outlay

Capital outlay is defined as an expenditure with a unit cost of \$5,000 or more and a useful life of at least one year. The threshold for capital outlay inclusion in the Capital Improvements Plan (CIP) is \$10,000.

## Fund Balance Policy

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

- **Non-spendable:** Includes items that are not expected to be converted to cash, such as inventory and prepaid items.
- **Restricted:** 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 committed by formal action of City Council for specific projects, reserves, or future obligations.
- **Assigned:** Funds assigned to be used for a specific purpose, including previously appropriated funds that have not yet been spent or encumbered.
- **Unassigned:** 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 the use of funds. Unassigned balance is the level applicable to the City's fund balance policy. The policy goal is to maintain unassigned balance equivalent to at least three months (25%) of General Fund personnel and operating expenditures.



# Budget Policies

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## **Balanced Budget**

Per Florida Truth in Millage (TRIM) requirements, City Council is required to adopt a balanced budget, in which current revenues and available fund balances meet or exceed planned expenditures.

## **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 any other budget amendment ordinances as needed, adopted by 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 reported as fixed assets.

## **Budgetary Control**

The legal level of budgetary control is the Department level. Management is not authorized to increase total Departmental appropriations without Council approval via Ordinance. Department level control is defined as:

- City Council
- City Manager's Office
- City Attorney's Office
- City Clerk's Office
- Community Development
- Administrative Services
- Fire Rescue
- Human Resources
- Law Enforcement
- Library
- Public Works
- Recreation
- Non-Departmental

## Accounting Policies

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### **Fund Structure**

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 budget includes only governmental type funds, which are used to account for the City's general government activities.

### **Measurement Focus and Basis of Accounting**

Governmental fund types are reported using the 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" meaning the amount of the transaction can be determined, and "available" meaning collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers revenues to be "available" if they are collectible within 60 days of the current period. 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.

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

The primary differences between the basis of budgeting and the basis of accounting include the treatment of capital asset sales and transfers. Capital asset sales represent inflows of budgetary resources but are not considered revenue for financial reporting. Transfers in and out are not considered revenue or expenditures, respectively, for financial reporting. The budget addresses this by distinguishing revenues and expenditures from "other financing sources" and "other financing uses", which include transfers.

The Pension Trust Fund, which is a fiduciary fund for which the City appropriates no expenditures, is maintained on an accrual basis with revenues being recognized when earned and expenses recognized when incurred.

## Debt Policy

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Per *City Charter*, 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 50% of the previous year's tax revenue shall be put to referendum (except revenue bonds for public health, safety or industrial development). Tax revenue is defined to include taxes, license fees, permit revenues and intergovernmental revenues.
- Total indebtedness shall not exceed 10% of the last certified assessed taxable value of the real property located in the City.

Per management practice:

- 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 of Seminole has no outstanding debt.**

## Investment Policy

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The City's surplus cash balances may be invested pursuant to *Florida Statute 218.415* in any of the following:

- The Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969, as provided in s. 163.01.
- Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.
- Interest-bearing time deposits or savings accounts in qualified public depositories, as defined in s. 280.02.
- Direct obligations of the U.S. Treasury.

Per management practice, direct obligations of the U.S. Treasury are held to maturity.

## Community Profile

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### 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 74<sup>th</sup> Avenue down to 113<sup>th</sup> 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 as their home was the John’s Pass Post Office around 1879.



Historic structures within the City include the log cabin on 54<sup>th</sup> 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 grove, 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.

## Community Profile

The City of Seminole was incorporated on November 15, 1970, and 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/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, to be the second City Manager the City has had since its inception. Residents and staff celebrated the City's 50th Anniversary in 2020 and 2021.



## ★ Half a Century of Change ★

<p>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.</p>	<p>Oakhurst Water Tower is put in service. The tower was in operation for several decades, before being demolished in 2017.</p>	<p>City of Seminole is incorporated as a municipality at a community meeting held at Seminole Mall, attended by more than 800 freeholders, at 5:00 p.m., November 15, 1970.</p>	 <p>St. Petersburg College, Seminole Campus, opens.</p>	<p>Grand Opening Celebration and Ribbon Cutting Ceremony for the 40 acre Seminole City Center on November 18, 2017.</p>
<b>1879</b>	<b>1959</b>	<b>1970</b>	<b>1998</b>	<b>2017</b>
<b>1957</b>	<b>1967</b>	<b>1990</b>	<b>2000</b>	<b>2020</b>
Seminole Volunteer Fire Department is established.	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!
				

## Community Profile

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### Geography

Located in Pinellas County, Seminole lies on the west coast of Florida, 25 miles west of Tampa with a land area of 5.68 square miles. Seminole 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 the preserve and the Gulf of Mexico.

Seminole's access to freshwater and saltwater provides for 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, to name a few. 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 independent businesses.



### Local Economy

The City's local economy is dependent upon retail, services, and retirement living as 32% of Seminole residents are age 65 and over. Seminole has several condominiums, apartments, and retirement communities 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 five 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, and contribute to the quality of life of the community.

## Community Profile

### Principal Employers

<u>Employer</u>	<u>Employees</u>	<u>Industry</u>
Freedom Square	435	Senior Living Community
Walmart	355	Retail
Lake Seminole Square	244	Senior Living Community
Target	225	Retail
City of Seminole	165	Government
St. Petersburg College	162	Education
Home Depot	158	Retail
Publix	140	Retail
Inn at Freedom Square	135	Nursing Home
Winn Dixie	95	Retail

Source:

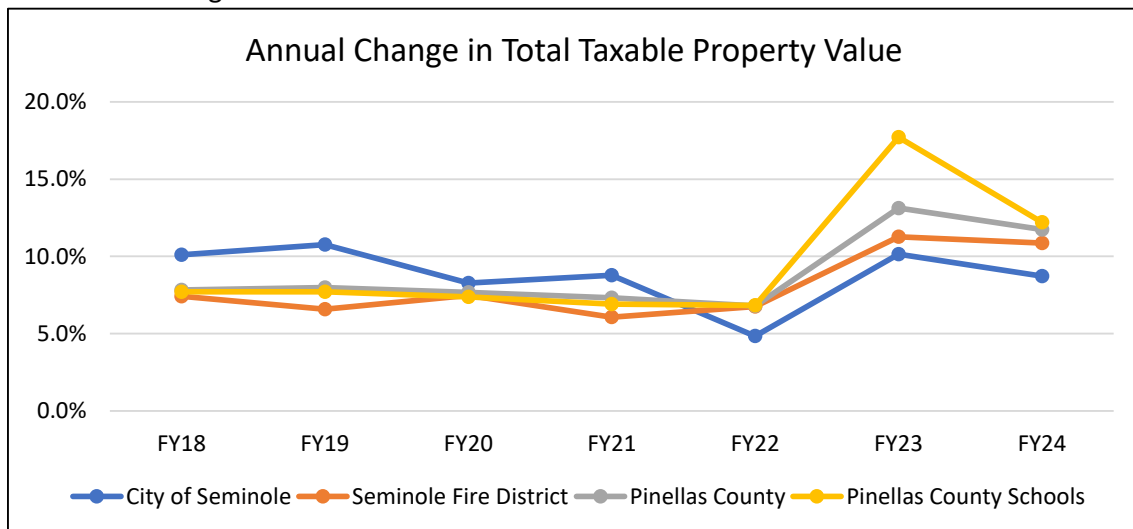
Seminole Chamber of Commerce

### Housing Market

	<u>October 2022 to October 2023 Change:</u>
Median Price	
Single Family Home	+5.7%
Townhome & Condominium	+2.5%
Inventory	
Single Family Home	+1.1%
Townhome & Condominium	+62%
Monthly Sales	
Single Family Home	-15.1%
Townhome & Condominium	+10.0%
New Listings	
Single Family Home	+10.0%
Townhome & Condominium	+40.7%

Source:

Pinellas Realtor Organization





## Community Profile

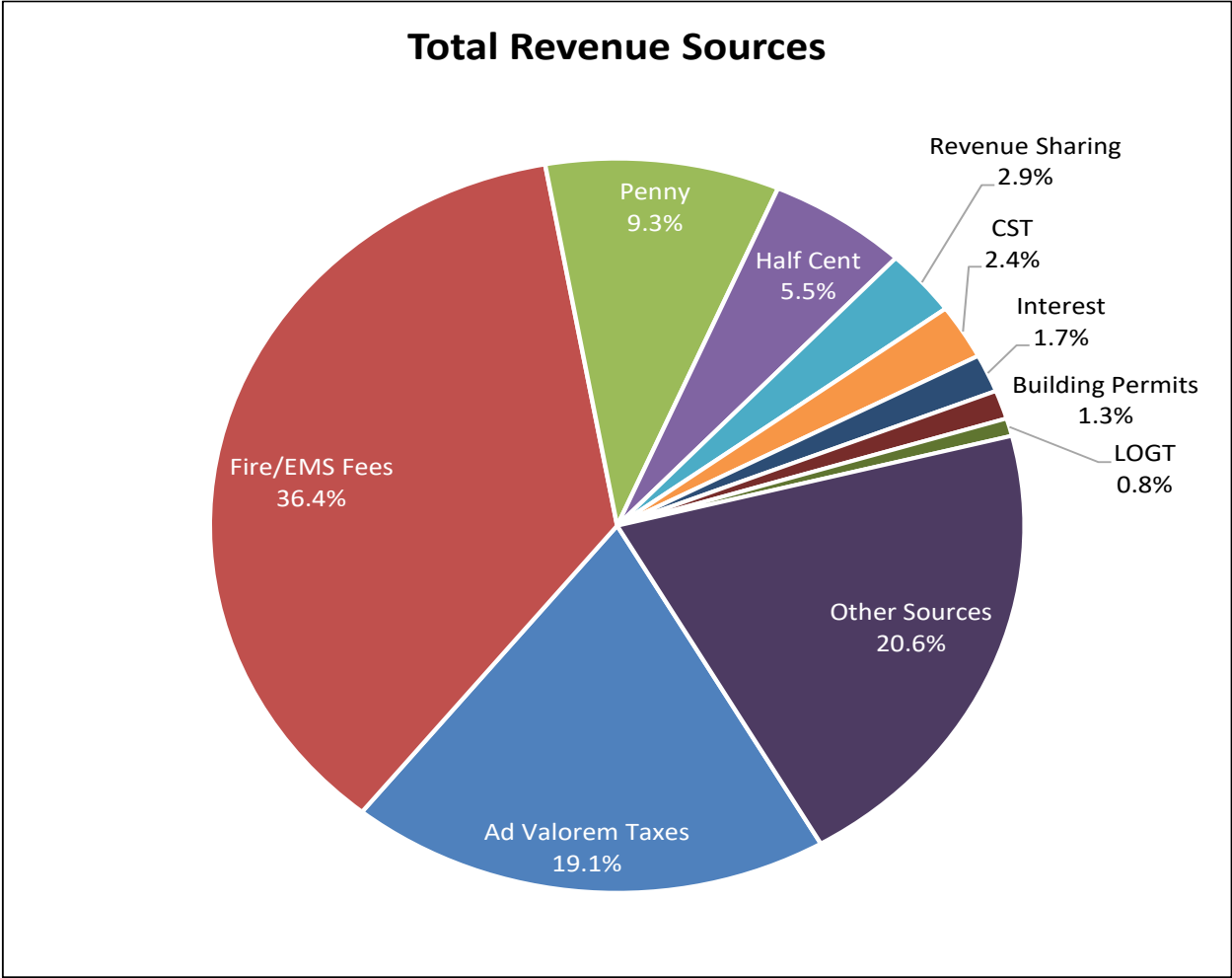
Demographics	City of Seminole	Pinellas County	State of Florida	United States
Population	19,364	959,107	21,538,187	331,449,281
Median age	53.8	49.2	42.7	39.0
Employment rate	53.7%	55.4%	56.8%	60.3%
Home ownership rate	71.1%	68.3%	67.2%	65.2%
Median household income	\$69,417	\$66,472	\$69,303	\$74,755
Median single family home value	\$279,000	\$359,400	\$354,100	\$320,900
Median gross rent	\$1,417	\$1,479	\$1,525	\$1,300
Military veteran population	10.6%	7.9%	7.4%	6.2%
School enrolled population	63.0%	63.6%	66.4%	67.6%
Poverty rate	10.5%	12.4%	12.7%	12.6%
Population without health care coverage	8.2%	10.1%	11.2%	8.0%
Foreign born population	10.9%	12.4%	21.7%	13.9%

Source:

United States Census Bureau

# Key Revenue Sources

City staff regularly monitors and updates forecasts for the individual revenue sources listed in this section due to their quantitative or qualitative significance. Each source is forecasted individually based on its applicable characteristics.



## Fire/EMS Fees

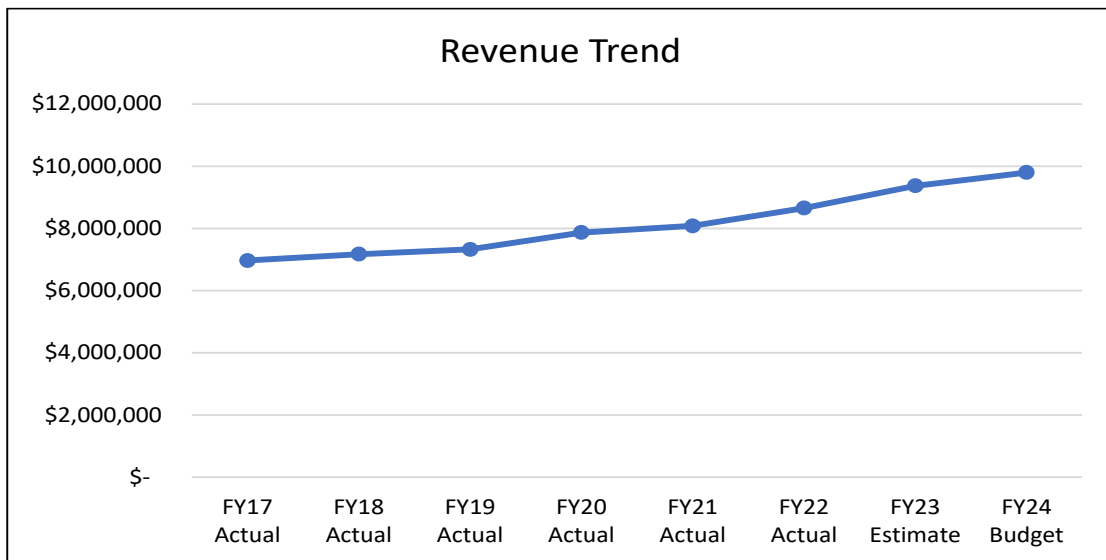
Reporting Category:	Charges for Service
Fund:	General
Estimation Source:	Contractual
Percent of FY24 Total Revenue:	36.4%

**Revenue Summary:**

This source represents the sum of various individual line items relating to the provision of Fire Suppression and Emergency Medical Services (EMS) to the City of Seminole and areas outside the City. The City provides fire suppression service to the Seminole Fire District, which is an area of unincorporated Pinellas County, based on an interlocal agreement that allocates funding relative to the property values of the City versus the unincorporated Fire District. The funding allocation typically reimburses the City for approximately 70% of its fire suppression costs, with annual fluctuations based on the relative property values of the City versus the unincorporated Fire District. The Fire Department's EMS division costs are funded 100% by Pinellas County based on an Advanced Life Support contract. There is typically little volatility in this revenue source; budgets are established in advance of the fiscal year with distributions provided at regular intervals.

**FY24 Estimation Summary:**

Collectively, these sources are estimated at \$9,794,200. Fire Protection Services revenue of \$6,109,400 represents 70% of the City's allocable net operating fire suppression budget, consistent with the budget submittal to the County. Advanced Life Support revenue of \$3,219,400 represents 100% of the City's allocable Emergency Medical Services budget, also consistent with the budget submittal. Fire suppression service fees for the Bay Pines VA Hospital Campus and services to three (3) beachfront municipalities are assumed to increase 5% each, as limited by contract.



## Ad Valorem Tax

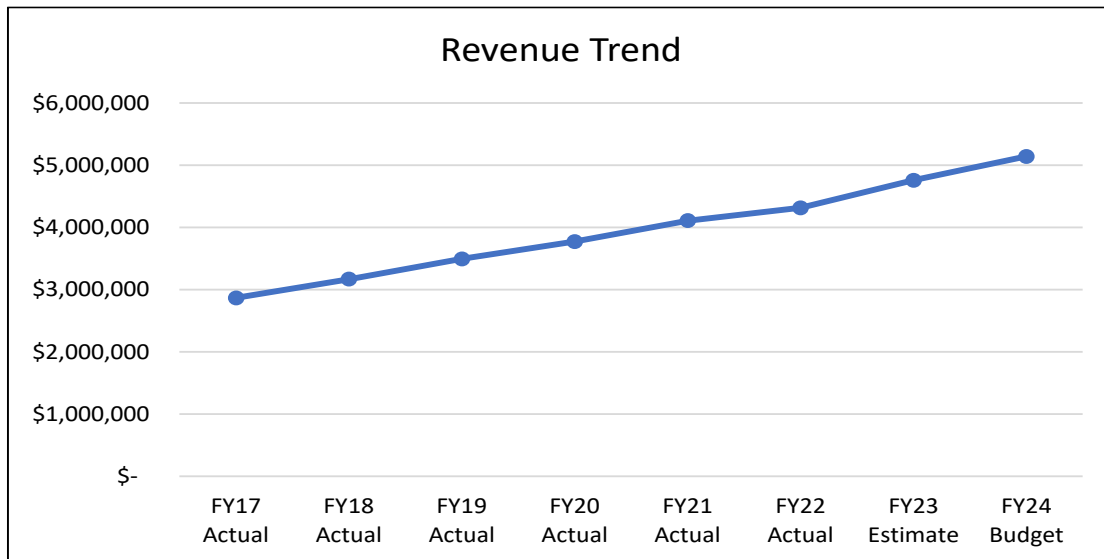
Reporting Category:	Ad Valorem
Fund:	General
Estimation Source:	Pinellas County Property Appraiser's Office
Percent of FY24 Total Revenue:	19.1%

**Revenue Summary:**

Property tax revenue is based on certified taxable values from the Pinellas County Property Appraiser's Office, though such values are subject to Pinellas County's Value Adjustment Board's petition process. The millage rate is adopted pursuant to *Florida Statute* 200.065 ("Method of Fixing Millage"). This is considered a lagging source in terms of its relation to the broader economy due to property values for the fiscal year beginning October 1 being based on the preceding January 1 appraisals.

**FY24 Estimation Summary:**

Revenue of \$5,141,600 is based on total taxable value of \$2,159,189,952 divided by 1,000, multiplied by the 2.4793 millage rate, discounted by approximately 4% to account for early payments.



## Penny for Pinellas ("Penny")

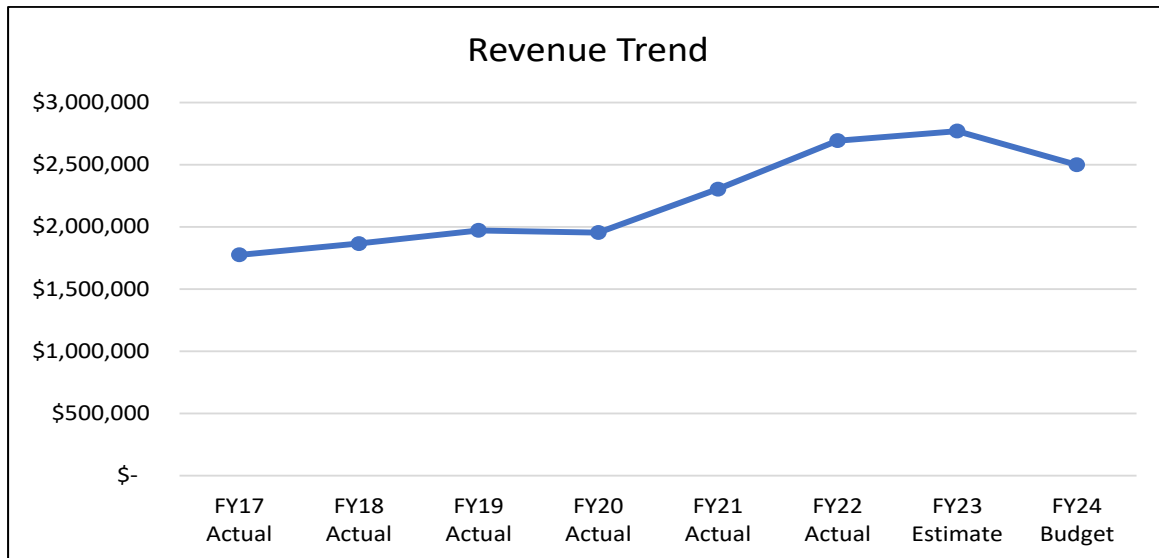
Reporting Category:	Other Taxes
Fund:	Penny
Estimation Source:	City Staff
Percent of FY24 Total Revenue:	9.3%

**Revenue Summary:**

This is a voter-approved, one-cent Countywide sales tax used to pay for projects to improve infrastructure. Approximately 89% of the derived revenue is split between the County and municipalities based on population, with the remaining 11% intended for specific County initiatives. The State of Florida Office of Economic and Demographic Research (OEDR) publishes an annual allocation estimate for this source, but it is not utilized by staff given the unique aspects of the Pinellas County interlocal agreement. Revenue forecasts are instead based on qualitative and quantitative factors prepared by staff. Year-over-year monthly collections are evaluated in the context of the broader economy, particularly the likelihood of tourism activity throughout the County, to estimate future revenues.

**FY24 Estimation Summary:**

Revenue of \$2,500,000 conservatively allows for an 8.4% decline from the FY23 staff estimate of \$2,730,000 based on weak or declining monthly collections observed from March through August 2023, averaging -1.3% year-over-year.



## Half-Cent Sales Tax

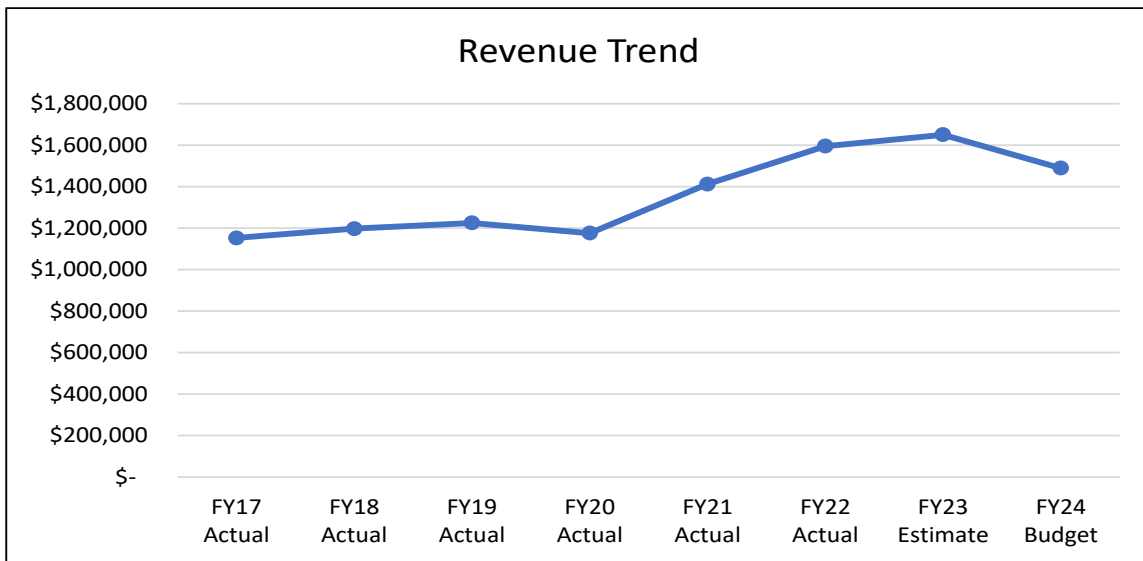
Reporting Category:	Intergovernmental
Fund:	General
Estimation Source:	OEDR / City Staff
Percent of FY24 Total Revenue:	5.5%

**Revenue Summary:**

This is a distribution of State of Florida sales tax revenues provided to county and municipal governments based on allocation formulas. The primary purpose is to provide relief from ad valorem and utility taxes and to provide revenues for local programs. OEDR publishes an annual allocation estimate for this source, which is given significant consideration for budgeting purposes. Prior to the Covid-19 pandemic, revenues never varied by more than 2.3% versus the OEDR estimate. Due to the degree of variance experienced since then, staff has conducted its own analysis for comparative purposes based on year-over-year monthly collection trends. Budgeted values reflect a qualitative balancing of the OEDR report and staff's analysis.

**FY24 Estimation Summary:**

In line with Penny for Pinellas estimates, revenue of \$1,489,000 conservatively allows for a 10% decline from the FY23 staff estimate of \$1,650,000 and an 8.8% discount off the FY24 OEDR estimate of \$1,633,176.



## Communication Services Tax (CST)

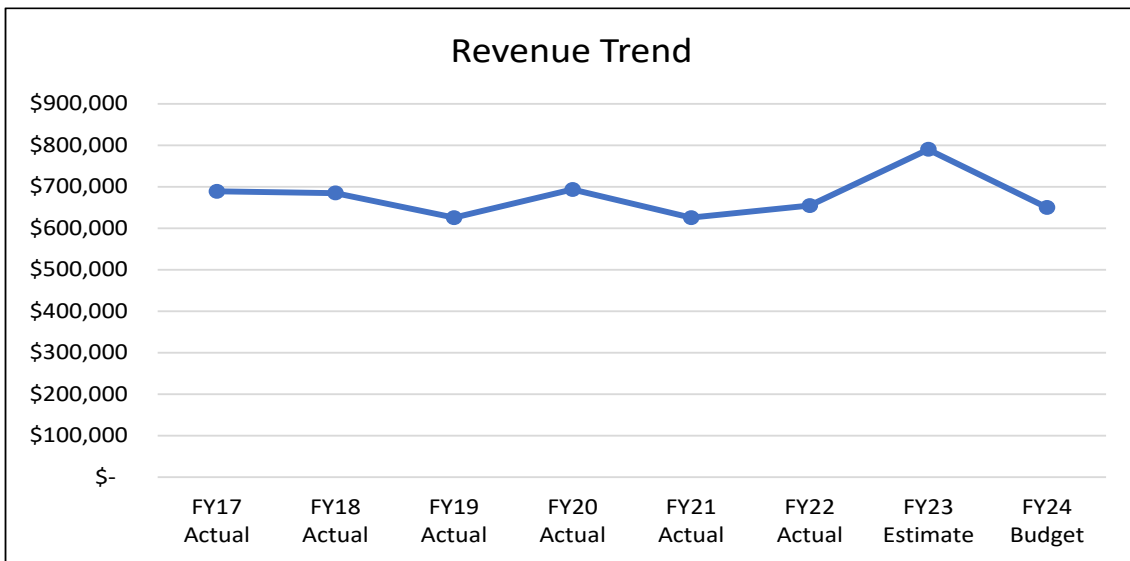
Reporting Category: Other Taxes  
 Fund: General  
 Estimation Source: OEDR / City Staff  
 Percent of FY24 Total Revenue: 2.4%

**Revenue Summary:**

This tax applies to telecommunications, video, direct-to-home satellite, and other related services originating and terminating in the State of Florida, or billed to an address within the State. It includes both a state levy (4.92% tax rate) and local levy (5.22% tax rate). Proceeds from the state levy are distributed to county and municipal governments based on population, while the local proceeds are retained for the City of Seminole. Proceeds may be used for any public purpose. OEDR publishes an annual allocation estimate for this source. It has historically been less accurate than the Half-Cent Sales Tax estimate. Staff therefore conducts its own analysis as a secondary source, using year-over-year monthly collections in the context of behavioral trends such as remote work demands and shifts to on-demand video content services. Budgeted values reflect a qualitative balancing of the OEDR report and staff's analysis.

**FY24 Estimation Summary:**

Revenue of \$650,000 conservatively allows for a 17.7% decline from the FY23 staff estimate of \$790,000 and 15% decline from the FY24 OEDR estimate of \$766,494. The additional conservatism versus Penny and Half-Cent Sales Tax sources is due to the fact that FY23 estimated revenue is projected at a 20% increase over the FY22 actual. This is likely due to an audit and true-up of the Seminole jurisdiction performed by the State, but its recurring status has not been confirmed.



## Municipal Revenue Sharing

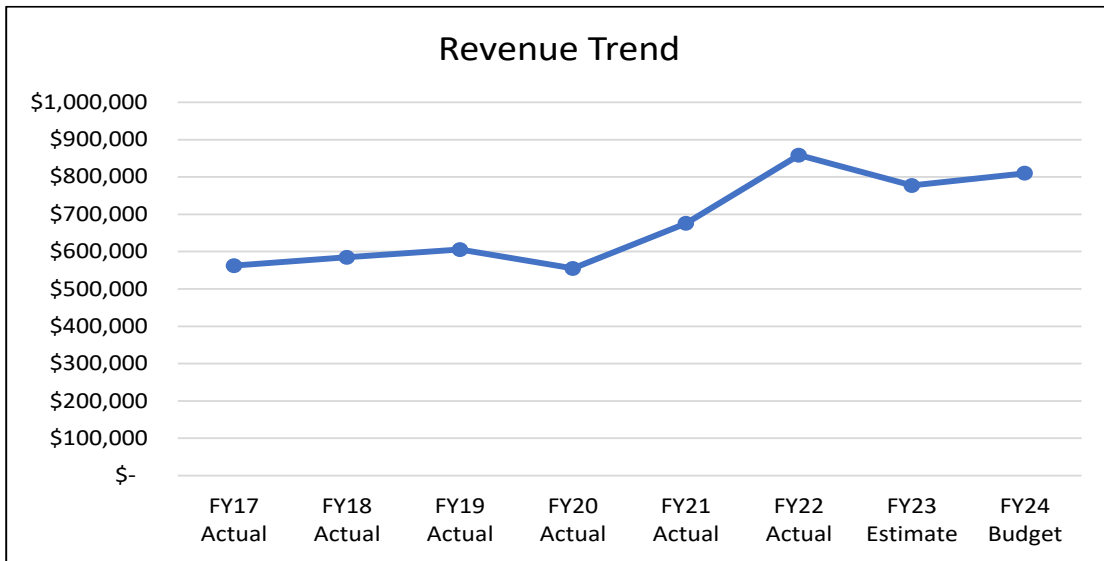
Reporting Category:	Intergovernmental
Fund:	General
Estimation Source:	OEDR
Percent of FY24 Total Revenue:	2.9%

**Revenue Summary:**

This program was created to ensure a minimum level of revenue parity across various units of government throughout the State of Florida. It is based on a percentage of net sales and use tax collections and distributed to municipalities based on an allocation formula. A portion of the tax is derived from the one-cent fuel tax, which must be spent on transportation-related expenditures. Revenue forecasts are based on the OEDR report due to the fact that the State allocation is typically fixed in nature. With the exception of FY20 and the Covid-19 pandemic, any revenue variance historically has been positive, representing a true-up over the original OEDR allocation estimate.

**FY24 Estimation Summary:**

Revenue of \$790,000 includes \$620,000 from the Sales Tax portion and \$170,000 from the Fuel Tax portion, discounted 4% off the FY24 OEDR total estimate of \$826,604 for conservative purposes.





## Building Permits

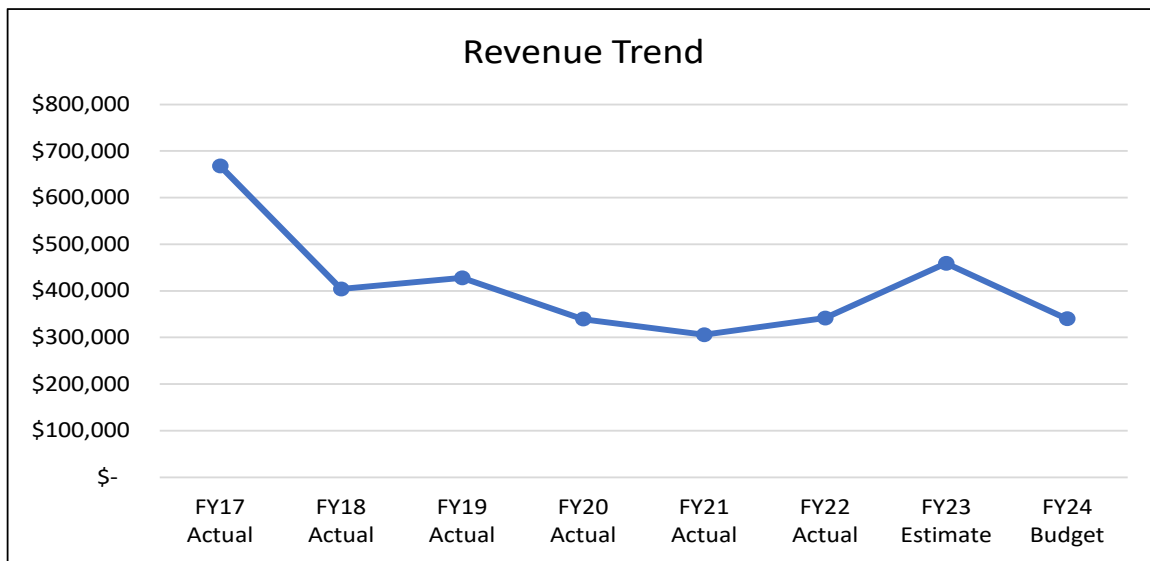
Reporting Category:	Licenses and Permits
Fund:	Building
Estimation Source:	City Staff
Percent of FY24 Total Revenue:	1.3%

**Revenue Summary:**

This revenue source includes locally assessed fees to administer the Florida Building Code. Effective FY24, a new fund was created to account for the related revenues and expenditures. Revenue forecasts reflect a qualitative effort to net out any significant one-time commercial construction to establish an anticipated baseline of activity. Any known or pending development projects are factored into revenue forecasts as non-recurring sources of additional revenue.

**FY24 Estimation Summary:**

The estimated annual baseline is \$364,000. The budget estimate of \$340,000 discounts the baseline by 7% due to perceived headwinds associated with the higher interest rate environment, similar to the discount applied to the Penny and Half-Cent Sales Tax forecasts.



## Interest Earnings

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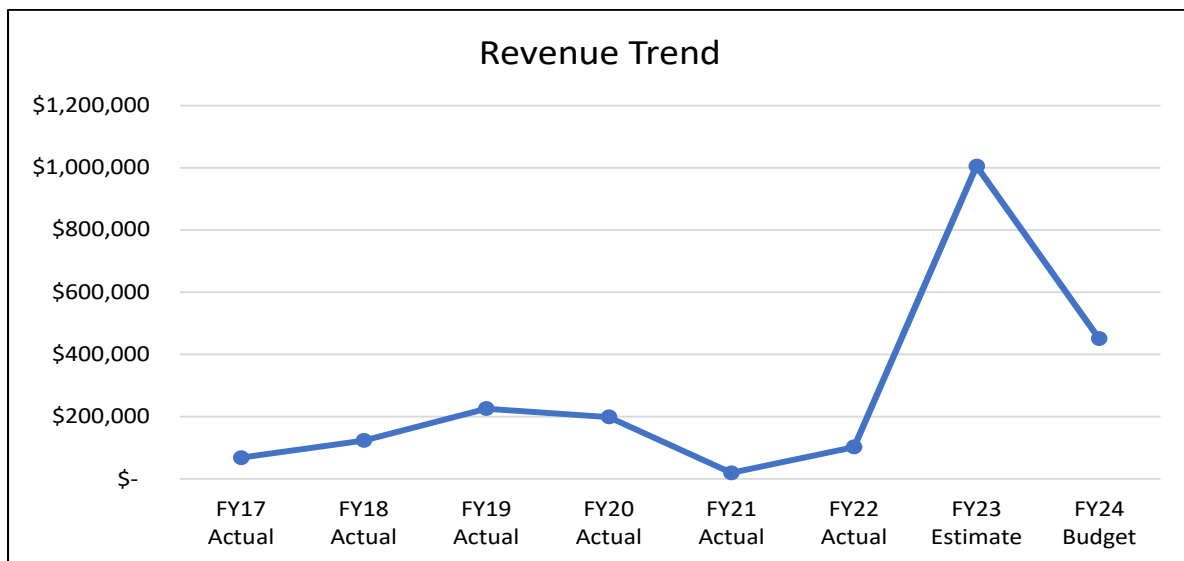
Reporting Category: Miscellaneous  
Fund: Various  
Estimation Source: City Staff  
Percent of FY24 Total Revenue: 1.7%

### Revenue Summary:

This source accounts for income earned on the City's idle cash. Funds are invested per *Florida Statute 218.415*. Revenue is estimated based on forecasted cash balances and estimated prevailing interest rates. The portfolio allocation held in laddered securities or time deposits represents "known" future revenue, which is netted out from the interest rate-sensitive portfolio in projecting future earnings.

### FY24 Estimation Summary:

The budget includes \$450,000 in total interest earnings. The laddered portion of the portfolio will provide approximately \$124,000 in FY24 revenue assuming all securities are held to maturity, as is the City's practice. The remaining \$326,000 is based on highly conservative cash budget assumptions including the entirety of the Fire Station 129 project being fully disbursed, and prevailing interest rates declining to 3%.



## Local Option Gas Tax (LOGT)

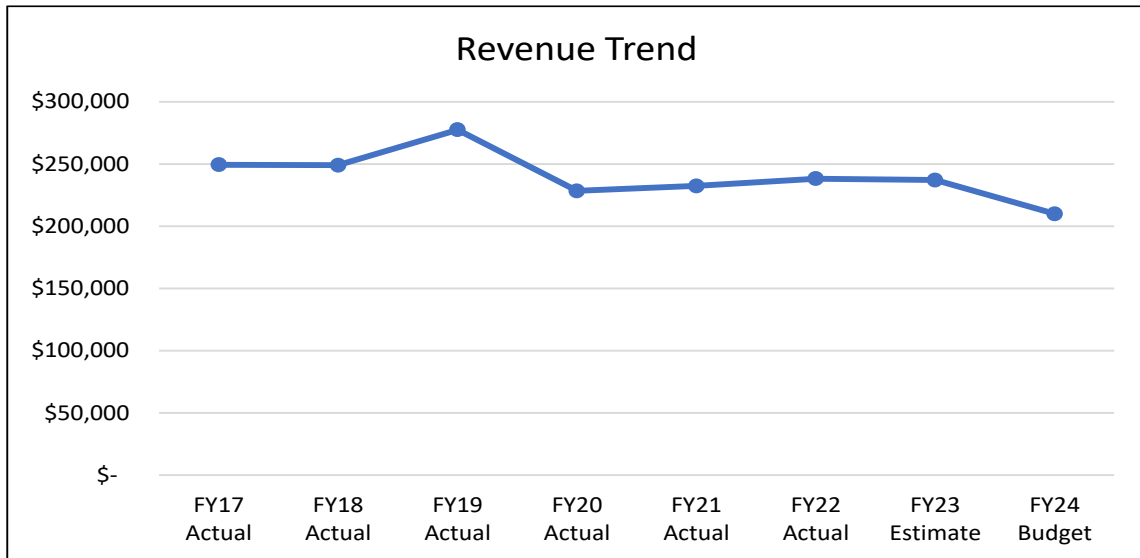
Reporting Category:	Other Taxes
Fund:	General
Estimation Source:	City Staff
Percent of FY24 Total Revenue:	0.8%

**Revenue Summary:**

The six-cent local option tax is levied pursuant to *Florida Statute* 336.025 on each gallon of motor and diesel fuel sold in Pinellas County and is distributed to municipalities based on population. Proceeds are used to fund transportation-related expenditures. Forecasts generally mirror Penny for Pinellas estimates. Because it is based on gallons sold rather than the price of fuel, it is assumed to reflect broader trends including tourism, ride-sharing, and electrical vehicle preferences.

**FY24 Estimation Summary:**

The budget of \$210,000 allows for a 10% decline from FY23 estimates of \$233,000, based on weak or declining monthly collections observed from March through August 2023, averaging 1.1% year-over-year.



# City Council

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## Responsibilities

The City Council consists of a Mayor and six Council members, elected at-large, who hold all legislative authority of the City. The City Council adopts all City policies, appoints the City Manager, appropriates funds for expenditure, approves the millage rate and budget, authorizes the City Manager to execute contracts, and approves any debt issuance. Council is required to meet at least twice monthly per *City Charter*.

## Budget Summary

Department	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
City Council	\$317,212	\$322,700	\$294,700	\$(28,000)	-9%

## Budget Notes

The City Council’s departmental budget is down 9% due to the absence of a one-time capital outlay expenditure in FY23. A pooled vehicle was acquired in FY23 for conferences, training, and meetings off site or out of town.

## Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	FY 2024 Task
4	4c	Identify and provide support to public and non-profit partners that fulfill the broader needs of the Seminole community.	Update Seminole community directory of nonprofits/services by March 1, 2024.

## Performance Measures

	FY 2022 Actual	FY 2023 Estimate	FY 2024 Goal
<b>Effectiveness:</b>			
Strategic Plan tasks completed	N/A	N/A	1

**City Council**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0511-1200	SALARIES - REGULAR	62,644	66,500	68,500	2,000	3%
01-0511-2100	FICA	3,928	5,200	5,400	200	4%
01-0511-2210	FRS	32,314	36,800	40,200	3,400	9%
01-0511-2310	HEALTH INSURANCE	40,950	52,400	49,800	(2,600)	-5%
01-0511-2400	WORKERS' COMPENSATION	130	200	200	-	0%
<b>Personnel</b>		<b>\$ 139,966</b>	<b>\$ 161,100</b>	<b>\$ 164,100</b>	<b>\$ 3,000</b>	<b>2%</b>
01-0511-3190	OTHER	-	-	18,000	18,000	-
	Pinellas County Opioid Fund					
01-0511-3430	CONTRACT SERVICE - COMPUTER	4,444	4,600	2,300	(2,300)	-50%
01-0511-3490	CONTRACT SERVICE - OTHER	343	18,200	400	(17,800)	-98%
	Photographer					
01-0511-4014	BARNHORN - DISCRETIONARY	4,500	4,500	4,500	-	0%
01-0511-4015	QUINN - DISCRETIONARY	-	4,500	4,500	-	0%
01-0511-4018	MAYOR WATERS - DISCRETIONARY	45	4,500	4,500	-	0%
01-0511-4019	BURKE - DISCRETIONARY	2,223	4,500	4,500	-	0%
01-0511-4020	BELIVEAU - DISCRETIONARY	2,629	4,500	4,500	-	0%
01-0511-4022	SPRINGER - DISCRETIONARY	4,019	4,500	4,500	-	0%
01-0511-4023	ELY - DISCRETIONARY	1,502	4,500	4,500	-	0%
01-0511-4110	COMMUNICATIONS	(349)	-	-	-	-
13-0511-4110	COMMUNICATIONS	105	-	-	-	-
01-0511-4120	POSTAGE/UPS	63	5,800	5,800	-	0%
	Community newsletters (2): \$5,400					
	General postage: \$400					
01-0511-4520	INSURANCE - VEHICLES	415	800	800	-	0%
01-0511-4660	R & M - VEHICLES	253	500	1,200	700	140%
01-0511-4790	PRINTING	-	6,000	6,000	-	0%
	Community newsletters (2)					
01-0511-4800	PROMOTIONAL ACTIVITIES	6,186	14,200	14,200	-	0%
	Citizens' Academy: \$3,000					
	Flowers/condolences: \$500					
	Holiday volunteer recognition dinner: \$8,000					
	Parade float: \$2,200					
	Suncoast League of Cities hosting: \$500					
01-0511-4912	LICENSES & PERMITS	-	300	300	-	0%
	USPS bulk mail permit					
01-0511-5110	OFFICE SUPPLIES	219	1,500	1,500	-	0%
01-0511-5290	OPERATING SUPPLIES	4,365	1,900	1,500	(400)	-21%

**City Council**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0511-5430	DUES/MEMBERSHIPS	7,984	8,000	8,800	800	10%
	FL League of Cities: \$3,000					
	FL League of Mayors: \$600					
	Mayors Council of Pinellas County: \$500					
	National League of Cities: \$1,700					
	Suncoast League of Cities: \$1,000					
	Tampa Bay Regional Planning Council: \$2,000					
<b>Operating</b>		<b>\$ 38,945</b>	<b>\$ 93,300</b>	<b>\$ 92,300</b>	<b>\$ (1,000)</b>	<b>-1%</b>
35-0511-6952	VEHICLE REPLACEMENT	-	30,000	-	(30,000)	-100%
<b>Capital</b>		<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ (30,000)</b>	<b>-100%</b>
01-0511-6911	INTERFUND TRANSFER	100,000	-	-	-	0%
01-0511-8200	AID TO PRIVATE ORGANIZATIONS	38,300	38,300	38,300	-	0%
	Bauder Elementary: \$750					
	Horses for Handicapped: \$1,000					
	Interfaith Food Pantry: \$1,500					
	Keep Pinellas Beautiful: \$750					
	Neighborly Care Network: \$3,000					
	Oakhurst Elementary: \$750					
	Orange Grove Elementary: \$750					
	Pinellas Hope Catholic Charities: \$2,500					
	Pinellas Safe Harbor / PCSO: \$2,500					
	SPCA Tampa Bay: \$1,000					
	Seminole Chamber of Commerce: \$20,000					
	Seminole Elementary: \$750					
	SPC Elevator Pitch Competition: \$1,000					
	Starkey Elementary: \$750					
	Miscellaneous: \$1,300					
<b>Other</b>		<b>\$ 138,300</b>	<b>\$ 38,300</b>	<b>\$ 38,300</b>	<b>\$ -</b>	<b>0%</b>
<b>Total</b>		<b>\$ 317,212</b>	<b>\$ 322,700</b>	<b>\$ 294,700</b>	<b>\$ (28,000)</b>	<b>-9%</b>

## City Manager's Office

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### Responsibilities

The City Manager serves as the Chief Administrative Officer per *City Charter* and is responsible to City Council for administration of all operations, including the appointment of all employees, execution of contracts, intergovernmental relations, and policy development.

### Budget Summary

Department	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
City Manager's Office	\$286,275	\$493,500	\$534,600	\$41,100	8%

### Budget Notes

The departmental budget increased 8%, which primarily reflects the fact that contingency funds in the amount of \$30,000 were amended in FY23 and re-allocated from the City Manager's Office to the Community Development Department. The FY24 budget includes contingency funds of \$100,000, equivalent to the prior year adopted budget, but \$30,000 over the FY23 amended budget due to the re-allocation.

### Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	FY 2024 Task
3	3a	Publish semiannual Community Newsletters, to include updates on City operations, business profiles, volunteer association recognition, community police officer notes, and event calendars.	Seek to grow distribution list with each publication.

### Performance Measures

	FY 2022 Actual	FY 2023 Estimate	FY 2024 Goal
<b>Effectiveness:</b>			
Strategic Plan tasks completed	N/A	N/A	Oversee the completion of all 34 Strategic Plan tasks identified at the Department level

**City Manager's Office**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0512-1200	SALARIES - REGULAR	177,622	257,400	265,200	7,800	3%
01-0512-1503	EDUCATION/SPECIAL PAY	1,320	2,600	2,600	-	0%
01-0512-1509	CELL PHONE ALLOWANCE	600	600	600	-	0%
01-0512-1510	VEHICLE ALLOWANCE	6,000	6,000	6,000	-	0%
01-0512-2100	FICA	12,782	20,400	20,500	100	0%
01-0512-2210	FRS	50,507	67,800	74,100	6,300	9%
01-0512-2220	ICMA	8,199	8,800	8,800	-	0%
01-0512-2310	HEALTH/LIFE INSURANCE	18,729	40,700	37,000	(3,700)	-9%
01-0512-2320	L/T DISABILITY INSURANCE	156	600	600	-	0%
01-0512-2400	WORKERS' COMPENSATION	130	400	500	100	25%
<b>Personnel</b>		<b>\$ 276,046</b>	<b>\$ 405,300</b>	<b>\$ 415,900</b>	<b>\$ 10,600</b>	<b>3%</b>
01-0512-3430	CONTRACT SERVICE - COMPUTER	-	200	200	-	0%
01-0512-4000	TRAVEL/PER DIEM	3,696	7,000	7,000	-	0%
	Chamber of Commerce activities: \$100					
	FCCMA annual conference: \$600					
	FLC annual conference: \$1,050					
	FLC legislative action: \$550					
	FLC legislative committee: \$300					
	ICMA annual conference: \$2,500					
	Pinellas County City Manager meetings: \$400					
	SCRAM/miscellaneous luncheons: \$500					
	Specialized training/conferences: \$1,000					
01-0512-4110	COMMUNICATIONS	2,351	2,300	2,800	500	22%
01-0512-4120	POSTAGE/UPS	1	100	100	-	0%
01-0512-4610	MAINTENANCE - COPIER	1,419	1,000	1,000	-	0%
01-0512-4700	PRINTING	460	500	500	-	0%
01-0512-5110	OFFICE SUPPLIES	477	1,200	1,200	-	0%
	Copier supplies: \$500					
	Office supplies: \$700					
01-0512-5290	OPERATING SUPPLIES	349	800	800	-	0%
	Computer supplies: \$500					
	Miscellaneous: \$300					
01-0512-5410	BOOKS/PUBLICATIONS	-	300	300	-	0%
01-0512-5430	DUES/MEMBERSHIPS	1,769	2,000	2,000	-	0%
	FCCMA - City Manager: \$500					
	ICMA: \$1,300					
	Miscellaneous: \$200					
01-0512-5440	CONFERENCES/TRAINING/EDUCATION	1,375	2,800	2,800	-	0%
	FCCMA annual conference: \$450					
	ICMA annual conference: \$850					
	Miscellaneous training: \$500					
	Specialized training/conferences: \$1,000					
01-0512-5490	TUITION REIMBURSEMENT	(1,668)	-	-	-	-
<b>Operating</b>		<b>\$ 10,229</b>	<b>\$ 18,200</b>	<b>\$ 18,700</b>	<b>\$ 500</b>	<b>3%</b>



**City Manager's Office**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0512-9900	CONTINGENCY	-	70,000	100,000	30,000	43%
<b>Other</b>		<b>\$ -</b>	<b>\$ 70,000</b>	<b>\$ 100,000</b>	<b>\$ 30,000</b>	<b>43%</b>
<b>Total</b>		<b>\$ 286,275</b>	<b>\$ 493,500</b>	<b>\$ 534,600</b>	<b>\$ 41,100</b>	<b>8%</b>

# City Attorney's Office

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## Responsibilities

The City Attorney is appointed by City Council and serves as legal counsel to the City Council, City Manager, and all City departments. Trask Daigneault, LLP serves as the contractual service provider. The firm reviews all legal documents on the City's behalf including contracts, interlocal agreements, and attends all City Council meetings. The City Attorney also represents the City in the event of any legal complaints or lawsuits.

## Budget Summary

Department	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
City Attorney's Office	\$43,059	\$40,100	\$40,100	-	0%

## Budget Notes

No substantive changes are included in the FY24 budget.

**City Attorney's Office**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0514-3130	RETAINER	33,000	37,100	37,100	-	0%
	City Attorney retainer (50% allocation)					
01-0514-3140	PROFESSIONAL FEES	5,659	3,000	3,000	-	0%
01-0514-3191	PROFESSIONAL SERVICES - MAGISTRATE	4,400	-	-	-	-
<b>Operating</b>		<b>\$ 43,059</b>	<b>\$ 40,100</b>	<b>\$ 40,100</b>	<b>\$ -</b>	<b>0%</b>
<b>Total</b>		<b>\$ 43,059</b>	<b>\$ 40,100</b>	<b>\$ 40,100</b>	<b>\$ -</b>	<b>0%</b>

# City Clerk's Office

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## Responsibilities

The City Manager appoints the City Clerk, a *Charter* officer, to serve as the formal custodian of public records. The City Clerk maintains the formal record of City Council meeting proceedings and ensures public meetings are properly noticed. The City Clerk serves as the central point of contact for all public record requests and coordinates municipal elections with the County Supervisor of Elections.

## Budget Summary

Department	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
City Clerk's Office	\$140,091	\$188,300	\$176,300	\$(12,000)	-6%

## Budget Notes

The departmental budget decreased 6% primarily due to the November 2023 election being uncontested and therefore no funding required for the County Supervisor of Elections. Funds are budgeted to upgrade the City's agenda management software, with a \$9,000 allocation to the City Clerk's Office. Managing the data conversion process and training users on the new software application will be a management priority for FY24.

## Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	FY 2024 Task
3	3b	Identify and update civic groups and organizations master list	Complete report by March 1, 2024
4	4d	Optimize software applications for efficiency and user experience	Complete agenda management software replacement project to reduce staff time preparing Council agendas and expedite City Code updates. Initial data conversion to be complete by December 31, 2023. Anticipated go-live date: April 1, 2024.

## City Clerk's Office

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### Performance Measures

	FY 2022 Actual	FY 2023 Estimate	FY 2024 Goal
<b>Outputs:</b>			
Public records requests processed	249	219	225
Code liens and searches processed	673	506	600
Council meeting packets published to website	39	29	35
Ordinances/resolutions adopted and archived	15/9	16/11	15/10
Public notices posted	60	50	55
Public records requests fulfilled within 10 business days	99%	99%	99%
<b>Effectiveness:</b>			
Strategic Plan tasks completed	N/A	N/A	3

**City Clerk's Office**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0510-1200	SALARIES - REGULAR	65,023	69,500	75,900	6,400	9%
01-0510-1503	EDUCATION/SPECIAL PAY	1,320	1,400	1,400	-	0%
01-0510-2100	FICA	4,739	5,500	5,900	400	7%
01-0510-2210	FRS	19,745	23,000	25,800	2,800	12%
01-0510-2310	HEALTH/LIFE INSURANCE	14,494	15,400	17,600	2,200	14%
01-0510-2320	L/T DISABILITY INSURANCE	147	200	200	-	0%
01-0510-2400	WORKERS' COMPENSATION	33	100	100	-	0%
<b>Personnel</b>		<b>\$ 105,501</b>	<b>\$ 115,100</b>	<b>\$ 126,900</b>	<b>\$ 11,800</b>	<b>10%</b>
01-0510-3410	CONTRACT SERVICE - ELECTION	976	32,300	-	(32,300)	-100%
01-0510-3430	CONTRACT SERVICE - COMPUTER	6,600	12,300	14,800	2,500	20%
	MuniCode: \$900					
	Agenda management software allocation: \$9,000					
	Laserfiche allocation: \$4,700					
	VOIP phone support allocation: \$200					
01-0510-3450	CONTRACT SERVICE - CODIFICATION	350	1,500	3,000	1,500	100%
01-0510-3490	CONTRACT SERVICE - OTHER	8,862	4,000	4,200	200	5%
	Annual record retention services: \$3,000					
	Annual shredding: \$1,200					
01-0510-4000	TRAVEL/PER DIEM	892	1,900	1,900	-	0%
	FL Assoc. of City Clerks summer conference: \$600					
	FL Assoc. of City Clerks fall academy: \$1,000					
	County Municipal Clerks Assoc. meetings: \$200					
	Miscellaneous: \$100					
01-0510-4110	COMMUNICATIONS	619	600	800	200	33%
	Frontier internet allocation					
01-0510-4120	POSTAGE/UPS	11	2,900	2,900	-	0%
	Return postage ballots					
01-0510-4610	MAINTENANCE - COPIER	1,419	1,000	1,000	-	0%
01-0510-4700	PRINTING	35	100	100	-	0%
01-0510-4910	LEGAL ADS/RECORDINGS	13,349	13,000	17,800	4,800	37%
01-0510-5110	OFFICE SUPPLIES	143	1,000	1,000	-	0%
01-0510-5290	OPERATING SUPPLIES	422	600	600	-	0%
01-0510-5430	DUES/MEMBERSHIPS	200	600	300	(300)	-50%
	FL Association of City Clerks: \$75					
	International Institute of Municipal Clerks: \$200					
	Pinellas County Municipal Clerks Association: \$25					
01-0510-5440	CONFERENCES/TRAINING/EDUCATION	713	1,400	1,000	(400)	-29%
	FL Assoc. of City Clerks summer conference: \$400					
	FL Assoc. of City Clerks fall academy: \$400					
	Miscellaneous training: \$200					
<b>Operating</b>		<b>\$ 34,590</b>	<b>\$ 73,200</b>	<b>\$ 49,400</b>	<b>\$ (23,800)</b>	<b>-33%</b>
<b>Total</b>		<b>\$ 140,091</b>	<b>\$ 188,300</b>	<b>\$ 176,300</b>	<b>\$ (12,000)</b>	<b>-6%</b>

# Community Development

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## Responsibilities

The responsibilities of the Community Development Department include community planning, development and redevelopment project reviews and approvals, code enforcement, and building construction permitting and inspections. The Department includes two divisions, Building and Planning/Code Enforcement.

## Budget Summary

Division	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
Building	\$628,573	\$696,800	\$340,000	\$(356,800)	-51%
Planning/Code Enforcement	\$355,502	\$245,700	\$527,600	\$281,900	115%
<b>Department</b>	<b>\$984,075</b>	<b>\$942,500</b>	<b>\$867,600</b>	<b>\$(74,900)</b>	<b>-8%</b>

## Budget Notes

Effective FY24, the Building division is reported in a new special revenue fund. Expenditures allocated to the Building Fund include Building Official and Building Inspector services and directly related operating expenditures. The reallocation of expenditures associated with the building operation caused a 51% decrease in Building Division expenditures and 115% increase in Planning/Code Enforcement Division expenditures, but the net departmental budget decreased 8%.

## Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	FY 2024 Task
1	1a	Explore creating incentive program to draw new businesses	Work with Chamber of Commerce to establish success metrics and identify resource requirements for FY25 budget
1	1b	Enhance relations between the Chamber of Commerce and the City	Work with Chamber of Commerce to establish success metrics and identify resource requirements for FY25 budget
1	1b	Identify areas for possible “downtown” district	Issue report on feasibility of possible district boundaries by June 2024
3	3b	List all the Churches in the City	Complete report by March 1, 2024
4	4b	Ensure cost recovery for applicable services and programs	Complete building permit fee evaluation process with Finance Division. Anticipated implementation date: October 1, 2024

## Community Development

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4	4d	Optimize software applications for efficiency and user experience	Complete building software replacement project and transition services from on premise to cloud-hosted. Initial data conversion to be complete by April 1, 2024. Anticipated go-live date: October 1, 2024.
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### Performance Measures

	FY 2022 Actual	FY 2023 Estimate	FY 2024 Goal
<b>Outputs:</b>			
Permits issued	1,762	1,743	1,800
Permit valuation	\$29,500,000	\$43,000,000	\$43,000,000
Building inspections	4,609	4,769	4,800
Business tax receipts	1,165	1,094	1,100
<b>Effectiveness:</b>			
Strategic Plan tasks completed	N/A	N/A	6



**Community Development Department: Building Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
10-0524-1200	SALARIES - REGULAR	109,272	233,500	159,900	(73,600)	-32%
10-0524-1310	SALARIES - PART TIME	37,982	53,100	-	(53,100)	-100%
10-0524-1400	SALARIES - OVERTIME	7,843	-	-	-	N/A
10-0524-2100	FICA	11,764	22,100	12,300	(9,800)	-44%
10-0524-2210	FRS	15,572	37,400	22,000	(15,400)	-41%
10-0524-2310	HEALTH/LIFE INSURANCE	7,444	34,100	21,400	(12,700)	-37%
10-0524-2320	L/T DISABILITY INSURANCE	343	600	400	(200)	-33%
10-0524-2400	WORKERS' COMPENSATION	1,249	3,300	1,300	(2,000)	-61%
<b>Personnel</b>		<b>\$ 191,470</b>	<b>\$ 384,100</b>	<b>\$ 217,300</b>	<b>\$ (166,800)</b>	<b>-43%</b>
10-0524-3131	PROFESSIONAL SERVICES - LEGAL	-	5,000	-	(5,000)	-100%
10-0524-3438	INSPECTION SERVICES	136,353	60,000	45,000	(15,000)	-25%
10-0524-3462	CONTRACT SERVICE - DATA PROCESS	23,664	25,800	32,100	6,300	24%
	Ransomware filter allocation: \$300					
	Laserfiche allocation: \$2,800					
	Subdomain certification allocation: \$200					
	VOIP phone support allocation: \$400					
	Rok Technologies GIS: \$8,400					
	Permitting & inspection software: \$20,000					
10-0524-3490	CONTRACT SERVICE - OTHER	5,122	6,000	2,900	(3,100)	-52%
	Entrance mats cleaning allocation: \$500					
	Janitorial services allocation: \$2,400					
10-0524-3701	ALLOCATED COSTS - ADMINISTRATIVE CHARGES	132,000	132,000	-	(132,000)	-100%
10-0524-4000	TRAVEL/PER DIEM	1,334	1,900	1,000	(900)	-47%
	Building Official: \$500					
	Building Inspector: \$500					
10-0524-4110	COMMUNICATIONS	5,552	5,400	3,500	(1,900)	-35%
10-0524-4120	POSTAGE/UPS	2,247	1,700	100	(1,600)	-94%
10-0524-4310	ELECTRIC	7,618	7,800	2,600	(5,200)	-67%
10-0524-4320	WATER/SEWER	188	300	-	(300)	-100%
10-0524-4490	OFFICE SPACE- RENTAL/LEASE	26,100	26,100	26,100	-	0%
10-0524-4500	INSURANCE - LIABILITY	1,192	1,400	-	(1,400)	-100%
10-0524-4512	INSURANCE - PROPERTY	2,320	2,300	2,500	200	9%
10-0524-4520	INSURANCE - VEHICLES	1,161	1,500	900	(600)	-40%
10-0524-4610	MAINTENANCE - COPIER	1,376	2,100	1,100	(1,000)	-48%
10-0524-4660	R & M - VEHICLES	950	800	1,000	200	25%
10-0524-4790	PRINTING	70	900	-	(900)	-100%
10-0524-5110	OFFICE SUPPLIES	1,388	5,000	-	(5,000)	-100%
10-0524-5240	FUEL	1,953	1,900	1,100	(800)	-42%
10-0524-5250	OPERATING SUPPLIES - UNIFORMS	407	300	-	(300)	-100%
10-0524-5290	OPERATING SUPPLIES - GENERAL	3,407	5,000	2,800	(2,200)	-44%
	Computer replacements					
10-0524-5410	BOOKS/PUBLICATIONS	-	1,300	-	(1,300)	-100%
10-0524-5430	DUES/MEMBERSHIPS	290	900	-	(900)	-100%
10-0524-5440	CONFERENCES/TRAINING/EDUCATION	2,412	17,300	-	(17,300)	-100%
<b>Operating</b>		<b>\$ 357,103</b>	<b>\$ 312,700</b>	<b>\$ 122,700</b>	<b>\$ (190,000)</b>	<b>-61%</b>
10-0524-6410	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	N/A
<b>Capital</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>

**Community Development Department: Building Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
10-0524-6902	INTERFUND TRANSFER	80,000	-	-	-	N/A
<b>Other</b>		<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total</b>		<b>\$ 628,573</b>	<b>\$ 696,800</b>	<b>\$ 340,000</b>	<b>\$ (356,800)</b>	<b>-51%</b>

**Community Development Department: Planning and Code Enforcement Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0530-1200	SALARIES - REGULAR	224,051	103,200	202,100	98,900	96%
01-0530-1310	SALARIES - PART TIME	29,338	29,100	92,400	63,300	218%
01-0530-1503	EDUCATION/SPECIAL PAY	2,530	1,400	1,400	-	0%
01-0530-1509	CELL PHONE ALLOWANCE	360	500	-	(500)	-100%
01-0530-2100	FICA	19,532	10,300	20,500	10,200	99%
01-0530-2210	FRS	51,577	34,100	59,700	25,600	75%
01-0530-2310	HEALTH/LIFE INSURANCE	9,920	13,700	31,600	17,900	131%
01-0530-2320	L/T DISABILITY INSURANCE	147	200	500	300	150%
01-0530-2400	WORKERS' COMPENSATION	77	200	700	500	250%
<b>Personnel</b>		<b>\$ 337,531</b>	<b>\$ 192,700</b>	<b>\$ 408,900</b>	<b>\$ 216,200</b>	<b>112%</b>
01-0530-3131	PROFESSIONAL SERVICES - LEGAL	-	5,000	16,000	11,000	220%
	Zoning /development agreements: \$5,000					
	Code enforcement: \$3,000					
	Special magistrate: \$5,000					
	Miscellaneous: \$3,000					
01-0530-3143	PROFESSIONAL SERVICE	12,141	20,000	20,000	-	0%
01-0530-3430	CONTRACT SERVICE - COMPUTER	-	-	200	200	-
	VOIP phone support allocation					
01-0530-3438	INSPECTION SERVICES	-	-	17,200	17,200	-
	Contractual code enforcement					
01-0530-3490	CONTRACT SERVICE - OTHER	752	700	3,800	3,100	443%
	Property and safety improvements: \$3,100					
	Janitorial services, Cintas, water: \$700					
01-0530-4000	TRAVEL/PER DIEM	-	800	1,700	900	113%
	State Conference for Director: \$800					
	FL Assoc Bussines Tax Officials: \$500					
	FL Assoc Code Enforcement: \$400					
01-0530-4110	COMMUNICATIONS	1,272	1,300	8,200	6,900	531%
	Frontier, Charter allocations					
01-0530-4120	POSTAGE/UPS	197	800	2,400	1,600	200%
01-0530-4310	ELECTRIC	2,285	2,300	4,800	2,500	109%
01-0530-4320	WATER/SEWER	66	200	300	100	50%
01-0530-4500	INSURANCE - LIABILITY	-	-	1,500	1,500	-
01-0530-4512	INSURANCE - PROPERTY	-	-	2,500	2,500	-
01-0530-4520	INSURANCE - VEHICLES	-	-	900	900	-
01-0530-4610	MAINTENANCE - COPIER	-	-	1,000	1,000	-
01-0530-4660	R&M - VEHICLES	-	-	1,000	1,000	-
01-0530-4700	PRINTING	365	2,000	2,900	900	45%
01-0530-4800	PROMOTIONAL ACTIVITIES	-	2,400	2,400	-	0%
	Economic development /annexation					
01-0530-4990	OTHER CURRENT CHARGES	-	15,000	15,000	-	0%
	Qualified Tax Industry Refund					
01-0530-5110	OFFICE SUPPLIES	-	800	5,800	5,000	625%
01-0530-5210	OPERATING SUPPLIES - CLEANING	84	500	500	-	0%

**Community Development Department: Planning and Code Enforcement Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0530-5240	FUEL	-	-	1,000	1,000	-
01-0530-5250	OPERATING SUPPLIES - UNIFORMS	-	-	300	300	-
01-0530-5290	OPERATING SUPPLIES - GENERAL	809	200	5,200	5,000	2500%
01-0530-5410	BOOKS/PUBLICATIONS	-	-	1,300	1,300	-
01-0530-5430	DUES/MEMBERSHIPS	-	500	1,000	500	100%
	APA: \$350					
	FL AICP: \$150					
	Miscellaneous: \$500					
01-0530-5440	CONFERENCES/TRAINING/EDUCATION	-	500	1,800	1,300	260%
<b>Operating</b>		<b>\$ 17,971</b>	<b>\$ 53,000</b>	<b>\$ 118,700</b>	<b>\$ 65,700</b>	<b>124%</b>
<b>Total</b>		<b>\$ 355,502</b>	<b>\$ 245,700</b>	<b>\$ 527,600</b>	<b>\$ 281,900</b>	<b>115%</b>

## Administrative Services

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### Responsibilities

The Administrative Services Department includes two divisions: Finance and Information Technology (IT). Responsibilities of the Finance Division include budget development, accounting and financial reporting, treasury and investment management, and procurement related services. The IT Division manages the City's network infrastructure of physical and virtual servers and user endpoints and supports the City's software applications and on-premise solutions.

### Budget Summary

Division	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
Finance	\$374,475	\$445,840	\$490,800	\$44,960	10%
IT	\$390,897	\$188,300	\$270,700	\$82,400	44%
<b>Department</b>	<b>\$765,372</b>	<b>\$634,140</b>	<b>\$761,500</b>	<b>\$127,360</b>	<b>20%</b>

### Budget Notes

The Finance Division includes funding for a planned retirement and the payout of accrued benefits, which led to a 31% increase in the personnel budget. Establishing a succession plan will be a management priority. New funding is provided for budget reporting software intended to address Strategic Plan initiatives, with a \$6,500 allocation to Finance. The operating budget reflects the absence of a one-time project (\$40,000) to replace chairs throughout City Hall.

Several information technology projects are funded to replace or upgrade services and improve the City's communication tools, including a comprehensive, customer-facing building permit system and a budgeting application to provide intuitive, readily available reporting. The IT Division budget includes a one-time, \$50,000 allocation for the building and inspection software replacement project and a new, \$30,000 contingency line item. The contingency funds are intended to help ensure continuity of operations in the event of any unanticipated issues. New legislation requires the City to develop a cybersecurity training protocol for staff, which will serve as a management priority for FY24.

### Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	FY 2024 Task
2	2a	Stormwater rate study	Assist Public Works Department and consultant with rate analysis; identify milestones for non-ad valorem assessment
3	3c	Re-introduce "Citizens' Academy" program	Develop application process, schedule and departmental content

## Administrative Services

4	4b	Ensure cost recovery for applicable services and programs	Complete building permit fee evaluation process with Community Development Department. Anticipated implementation date: October 1, 2024
4	4d	Optimize software applications for efficiency and user experience	Complete budget document software application project to improve financial reporting visibility and availability. Anticipated go-live date: October 1, 2024.

### Performance Measures

	FY 2022 Actual	FY 2023 Estimate	FY 2024 Goal
<b>Outputs:</b>			
Purchase orders issued	2,529	2,671	2,600
Payroll direct deposit transactions	4,868	4,814	4,800
Technology devices supported	310	315	320
Website home page visits	67,872	157,644	160,000
<b>Efficiency:</b>			
Payroll processed by direct deposit	100%	100%	100%
Voided checks as % of checks issued	3%	1.4%	1.5%
ACH payments vs. checks issued	7.4%	19.4%	30%
<b>Effectiveness:</b>			
GFOA Distinguished Budget Award	Yes	Yes	Yes
GFOA Excellence in Financial Reporting Award	Yes	Yes	Yes
Website scores by SiteImprove			
Digital certainty index	87	92	92
Quality assurance	99	98	99
ADA accessibility	94	95	95
Search engine optimization	87	86	90
Strategic Plan tasks completed	N/A	N/A	4

**Administrative Services Department: Finance Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0513-1200	SALARIES - REGULAR	179,117	189,600	262,200	72,600	38%
01-0513-1310	SALARIES-PT	10,545	18,200	22,400	4,200	23%
01-0513-1503	EDUCATION/SPECIAL PAY	2,640	2,700	2,700	-	0%
01-0513-2100	FICA	13,813	16,100	19,100	3,000	19%
01-0513-2210	FRS	46,235	57,400	71,800	14,400	25%
01-0513-2310	HEALTH/LIFE INSURANCE	32,361	34,600	39,500	4,900	14%
01-0513-2320	L/T DISABILITY INSURANCE	294	400	500	100	25%
01-0513-2400	WORKERS' COMPENSATION	117	300	500	200	67%
<b>Personnel</b>		<b>\$ 285,123</b>	<b>\$ 319,300</b>	<b>\$ 418,700</b>	<b>\$ 99,400</b>	<b>31%</b>
01-0513-3200	PROFESSIONAL SERVICES	14,491	29,340	16,200	(13,140)	-45%
	Audit allocation: \$15,100					
	OPEB allocation: \$1,100					
01-0513-3430	CONTRACT SERVICES - COMPUTER	8,756	11,100	18,300	7,200	65%
	VOIP phone support allocation: \$200					
	Budget document software allocation: \$6,500					
	Tyler ESS software allocation: \$900					
	Tyler financials software allocation: \$10,700					
01-0513-3490	CONTRACT SERVICES - OTHER	8,867	10,400	10,400	-	0%
	Fire extinguishers, water service: \$300					
	Grant writing and reporting: \$6,500					
	Janitorial services allocation: \$3,600					
01-0513-4000	TRAVEL/PER DIEM	-	600	600	-	0%
	FGFOA conference					
01-0513-4110	COMMUNICATIONS	1,908	1,900	2,100	200	11%
01-0513-4120	POSTAGE/UPS	1,785	2,000	2,000	-	0%
	A/P checks: \$1,800					
	Certified mailings: \$200					
01-0513-4320	WATER/SEWER	204	400	300	(100)	-25%
01-0513-4500	LIABILITY INSURANCE	6,811	8,000	8,600	600	8%
01-0513-4512	INSURANCE - PROPERTY	-	2,300	200	(2,100)	-91%
01-0513-4660	R & M - VEHICLES	55	300	300	-	0%
01-0513-4690	R & M - OTHER	521	300	300	-	0%
	Finance copier maintenance					
01-0513-4790	PRINTING	823	2,700	2,700	-	0%
	A/P envelopes: \$600					
	Annual budget: \$1,200					
	Forms (W2, 1099 and 1094): \$200					
	Miscellaneous: \$700					
01-0513-4909	BANK FEES	645	3,000	3,000	-	0%
01-0513-4990	OTHER CURRENT CHARGES	29,898	1,000	1,000	-	0%
	GFOA award application fees					
01-0513-5110	OFFICE SUPPLIES	669	1,000	1,000	-	0%
01-0513-5236	OPERATING SUPPLIES - CHECKS	229	400	400	-	0%
01-0513-5240	FUEL	103	-	-	-	-

**Administrative Services Department: Finance Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0513-5290	OPERATING SUPPLIES - GENERAL	9,753	42,000	1,900	(40,100)	-95%
	Allocated cleaning supplies: \$500					
	Scheduled computer replacement: \$1,400					
01-0513-5430	DUES/MEMBERSHIPS	2,062	1,500	1,500	-	0%
	Amazon Prime allocation: \$700					
	FGFOA: \$200					
	GFOA: \$300					
	Gulfcoast FGFOA: \$50					
	NIGP: \$200					
	Sam's Club: \$50					
01-0513-5440	CONFERENCES/TRAINING/EDUCATION	1,679	1,000	1,000	-	0%
	FGFOA conference: \$300					
	GFOA webinars: \$300					
	Gulfcoast FGFOA seminars: \$200					
	Miscellaneous: \$200					
21-0513-5290	OPERATING SUPPLIES	95	300	300	-	0%
<b>Operating</b>		<b>\$ 89,352</b>	<b>\$ 119,540</b>	<b>\$ 72,100</b>	<b>\$ (47,440)</b>	<b>-40%</b>
01-0513-6410	CAPITAL OUTLAY - EQUIPMENT	-	7,000	-	(7,000)	-100%
<b>Capital</b>		<b>\$ -</b>	<b>\$ 7,000</b>	<b>\$ -</b>	<b>\$ (7,000)</b>	<b>-100%</b>
<b>Total</b>		<b>\$ 374,475</b>	<b>\$ 445,840</b>	<b>\$ 490,800</b>	<b>\$ 44,960</b>	<b>10%</b>



**Administrative Services Department: IT Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0516-1200	SALARIES - REGULAR	84,783	90,100	96,800	6,700	7%
01-0516-1310	SALARIES - PART TIME	16,667	19,200	19,600	400	2%
01-0516-1503	EDUCATION/SPECIAL PAY	1,320	1,400	1,400	-	0%
01-0516-1509	CELL PHONE ALLOWANCE	480	500	500	-	0%
01-0516-2100	FICA	7,878	8,500	9,100	600	7%
01-0516-2210	FRS	11,427	14,300	16,000	1,700	12%
01-0516-2310	HEALTH/LIFE INSURANCE	9,836	15,500	13,700	(1,800)	-12%
01-0516-2320	L/T DISABILITY INSURANCE	251	200	200	-	0%
01-0516-2400	WORKERS' COMPENSATION	77	200	200	-	0%
<b>Personnel</b>		<b>\$ 132,719</b>	<b>\$ 149,900</b>	<b>\$ 157,500</b>	<b>\$ 7,600</b>	<b>5%</b>
01-0516-3430	CONTRACT SERVICE - COMPUTER	1,778	12,200	14,100	1,900	16%
	Email firewall/ransomware allocation: \$3,600					
	Subdomain certification allocation: \$200					
	Endpoint security allocation: \$2,200					
	Laserfiche allocation: \$500					
	VOIP phone support allocation: \$100					
	SiteImprove allocation: \$1,700					
	Cloud backup allocation: \$1,300					
	Fuel system management allocation: \$4,500					
01-0516-3490	CONTRACT SERVICE - OTHER	8,587	-	-	-	-
01-0516-4000	TRAVEL/PER DIEM	-	1,400	900	(500)	-36%
	FLGISA: \$800					
	State educational workshops: \$100					
01-0516-4110	COMMUNICATIONS	908	2,400	1,400	(1,000)	-42%
	Frontier, Charter allocations					
01-0516-4120	POSTAGE/UPS	308	600	300	(300)	-50%
01-0516-4310	ELECTRIC	10,284	10,500	10,400	(100)	-1%
01-0516-4410	RENTAL/LEASE - POSTAGE METER	874	-	-		
01-0516-4520	INSURANCE - VEHICLES	400	300	400	100	33%
01-0516-4660	R & M - VEHICLES	91	-	300	300	-
01-0516-4690	R & M - OTHER	-	500	500	-	0%
01-0516-4990	OTHER	-	-	30,000	30,000	-
	Contingency					
01-0516-5110	OFFICE SUPPLIES	-	300	300	-	0%
01-0516-5210	OPERATING SUPPLIES - CLEANING	42	-	-	-	-
01-0516-5240	FUEL	(34)	600	200	(400)	-67%
01-0516-5290	OPERATING SUPPLIES - GENERAL	5,076	7,300	2,500	(4,800)	-66%
	Battery backup, IT supplies					
01-0516-5410	BOOKS/PUBLICATIONS	-	200	200	-	0%
01-0516-5430	DUES/MEMBERSHIPS	100	100	100	-	0%
	FL Government Information Systems Association					
01-0516-5440	CONFERENCES/TRAINING/EDUCATION	590	2,000	1,600	(400)	-20%
	FLGISA: \$200					
	Staff training: \$300					
	Stormwind allocation: \$1,100					
<b>Operating</b>		<b>\$ 29,005</b>	<b>\$ 38,400</b>	<b>\$ 63,200</b>	<b>\$ 24,800</b>	<b>65%</b>

**Administrative Services Department: IT Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
35-0516-6400	CAPITAL OUTLAY - IMPROVEMENTS		-	50,000	50,000	-
	Permitting software implementation fees					
35-0516-6400	CAPITAL OUTLAY - EQUIPMENT	29,173	-	-	-	-
<b>Capital</b>		<b>\$ 29,173</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>-</b>
01-0516-6905	INTERFUND TRANSFER	200,000	-	-	-	-
<b>Other</b>		<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total</b>		<b>\$ 390,897</b>	<b>\$ 188,300</b>	<b>\$ 270,700</b>	<b>\$ 82,400</b>	<b>44%</b>

# Human Resources

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## Responsibilities

The Human Resources (HR) Department manages the programs and activities associated with employee recruitment and retention, benefits administration, and risk management.

## Budget Summary

Department	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
Human Resources	\$90,767	\$130,800	\$446,600	\$315,800	241%

## Budget Notes

The HR Department includes centralized funding for insurance contingencies and wage adjustments that exceeded the original compensation package included the proposed budget. Insurance selection and compensation decisions were still pending prior to the final budget hearing, with the intention of maintaining a budget neutral position as described in the Transmittal Letter. Had the City not secured a favorable insurance premium, funding would have been applied to the insurance program rather than employee compensation. Instead, the cost savings associated with the new insurance program helped provide for highly competitive wage adjustments. Funds will be re-allocated from the HR division to the appropriate departmental personnel line items via budget amendment.

## Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	FY 2024 Task
4	4d	Optimize software applications for efficiency and user experience	Complete recruitment software application project to improve candidate application process and expedite interview screening process. Anticipated go-live date: April 1, 2024.

## Human Resources

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### Performance Measures

	FY 2022 Actual	FY 2023 Estimate	FY 2024 Goal
<b>Outputs:</b>			
New employees hired	53	48	50
Employment applications processed	437	635	600
Workers' compensation claims filed	40	9	9
Employee training sessions completed	19	17	20
<b>Efficiency:</b>			
% electronic forms completed within one week	82%	78%	80%
City turnover rate / state and local government benchmark	24.6% / 22.6%	21.6% / 18.1%	20% / 20%
<b>Effectiveness:</b>			
Health insurance program participation rate	90%	92%	93%
Retirement savings participation rate	38%	31%	32%
Workers' compensation mod rate	.94	.84	.84
Strategic Plan tasks completed	N/A	N/A	1

## Human Resources Department

Account	Description/Itemization	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
01-1513-1200	SALARIES - REGULAR	29,002	38,100	282,000	243,900	640%
	HR wages: \$37,300					
	Citywide contingency: \$244,700					
01-1513-1400	SALARIES - OVERTIME	291	-	-	-	-
01-1513-1503	EDUCATION/SPECIAL PAY	88	1,000	1,000	-	0%
01-1513-2100	FICA	2,111	2,700	2,900	200	7%
01-1513-2210	FRS	7,186	9,300	10,400	1,100	12%
01-1513-2310	HEALTH/LIFE INSURANCE	5,845	7,000	8,000	1,000	14%
01-1513-2320	L/T DISABILITY INSURANCE	71	100	100	-	0%
01-1513-2400	WORKERS' COMPENSATION	156	100	100	-	0%
01-1513-2500	UNEMPLOYMENT COMPENSATION	4,067	15,000	15,000	-	0%
<b>Personnel</b>		<b>\$ 48,816</b>	<b>\$ 73,300</b>	<b>\$ 319,500</b>	<b>\$ 246,200</b>	<b>336%</b>
01-1513-3101	PROFESSIONAL SERVICES - MEDICAL	4,847	12,000	13,000	1,000	8%
01-1513-3110	PROFESSIONAL SERVICES - PERSONNEL	6,086	10,000	10,000	-	0%
	Pre-employment screenings					
01-1513-3190	PROFESSIONAL SERVICES - OTHER	88	5,000	5,000	-	0%
	Legal - personnel/labor					
01-1513-3430	CONTRACT SERVICE - COMPUTER	1,380	7,000	9,600	2,600	37%
	Firewall/ransomware filter allocation: \$200					
	Online training platform: \$5,300					
	Recruitment software: \$1,900					
	DocuSign envelopes: \$1,600					
	DocuSign Laserfiche integration: \$600					
01-1513-3490	CONTRACT SERVICE - OTHER	5,982	1,000	1,000	-	0%
01-1513-4000	TRAVEL/PER DIEM	214	300	300	-	0%
	PRM Annual Conference: \$120					
	FPHRA Conference: \$180					
01-1513-4120	POSTAGE/UPS	22	100	100	-	0%
01-1513-4512	INSURANCE - PROPERTY	5,446	-	65,000	65,000	-
01-1513-4790	PRINTING	156	-	-	-	-
01-1513-4800	PROMOTIONAL ACTIVITIES	3,260	9,500	9,500	-	0%
	Employee appreciation: \$7,500					
	Flowers/longevity: \$2,000					
01-1513-4920	EMPLOYMENT ADVERTISEMENTS	3,686	3,300	4,000	700	21%
	Employment advertisements					
01-1513-5110	OFFICE SUPPLIES	537	500	600	100	20%
01-1513-5210	OPERATING SUPPLIES - CLEANING	42	300	300	-	0%
01-1513-5290	OPERATING SUPPLIES - GENERAL	9,551	500	500	-	0%
01-1513-5430	DUES/MEMBERSHIPS	284	200	200	-	0%
	SHRM membership (2): \$150					
	Annual FPHRA membership: \$20					
	Annual membership Suncoast HR: \$30					

**Human Resources Department**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-1513-5440	CONFERENCES/TRAINING/EDUCATION	370	7,800	8,000	200	3%
	Department Director retreat: \$7,500					
	FPHRA annual conference: \$150					
	SHRM certification prep/exam: \$350					
<b>Operating</b>		<b>\$ 41,951</b>	<b>\$ 57,500</b>	<b>\$ 127,100</b>	<b>\$ 69,600</b>	<b>121%</b>
<b>Total</b>		<b>\$ 90,767</b>	<b>\$ 130,800</b>	<b>\$ 446,600</b>	<b>\$ 315,800</b>	<b>241%</b>

## Fire Rescue

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### Responsibilities

The Fire Rescue Department includes six divisions: Fire Administration, Emergency Medical Services (EMS), Life Safety Services, Fire Training, Fleet Maintenance, and Fire Operations. The Department operates four fire stations providing comprehensive public safety services including emergency fire, rescue, hazardous materials mitigation, medical services, fire prevention, and public education.

### Budget Summary

Division	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
Administration	\$1,473,286	\$2,443,366	\$6,025,900	\$3,582,534	147%
EMS	\$2,947,727	\$3,218,207	\$3,328,300	\$110,093	3%
Life Safety	\$151,891	\$247,400	\$323,800	\$76,400	31%
Training	\$187,585	\$202,300	\$248,100	\$45,800	23%
Fleet Maintenance	\$254,583	\$268,800	\$283,100	\$14,300	5%
Fire Operations	\$7,095,352	\$7,690,310	\$7,571,600	\$(118,710)	-2%
<b>Department</b>	<b>\$12,110,425</b>	<b>\$14,070,383</b>	<b>\$17,780,800</b>	<b>\$3,710,417</b>	<b>26%</b>

### Budget Notes

The departmental budget increased 26% primarily due to scheduled CIP projects. The following items are budgeted:

- Fire Station 129: \$4,000,000
- 2015 Pierce E32 replacement: \$730,000
- Station 29 locker room and kitchen/dining renovations: \$160,000
- 2009 Ford Escape replacement: \$46,500
- 2014 Ford Escape replacement: \$46,500
- Station 30 HVAC replacements (2 units): \$33,000

Several technology improvement projects include allocations to the Fire Rescue Department based on its relative workload requirements, including recruitment software (\$11,300), agenda management software (\$9,000), and budget management software (\$6,000).

Despite the compensation changes described in the Transmittal Letter, departmental personnel expenditures increased only 0.03%. This is due to the comparative effect of a budget amendment ordinance, which provided supplemental appropriations of \$515,000 for a one-time, FY23 supplemental pension contribution. Netting out the effects of the amendment, personnel expenditures increased approximately 5%. FY24 marks the second year of a three-year Collective Bargaining Agreement, which included a benefit increase to reduce employee pension contribution requirements and therefore increase the employer contribution requirement.

## Fire Rescue

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### Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	FY 2024 Task
1	1d	Leverage personnel and volunteers to deliver health and safety programs and messaging.	Hold Fire Department open house in February 2024 to include safety giveaways, fire sprinkler demonstrations, and family-friendly fire prevention information.

### Performance Measures

	FY 2022 Actual	FY 2023 Estimate	FY 2024 Goal
<b>Outputs:</b>			
Total responses	13,649	13,549	14,000
Fire inspections completed	443	699	700
Fire safety education program participants	4,642	5,000	5,000
CPR, AED, First Aid program participants	105	200	200
<b>Efficiency:</b>			
Personnel and operating costs per capita	\$79	\$88	\$88
<b>Effectiveness:</b>			
Response time compliance	100%	89%	95%
Responses by first due apparatus	82%	79%	80%
ISO fire insurance rating	1	1	1
Strategic Plan tasks completed	N/A	N/A	1



**Fire Rescue Department: Administration Division**

Account	Description/Itemization	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
01-1522-1200	SALARIES - REGULAR	428,774	459,700	491,700	32,000	7%
01-1522-1400	SALARIES - OVERTIME	1,228	2,200	2,200	-	0%
01-1522-1503	EDUCATION/SPECIAL PAY	8,513	5,900	3,600	(2,300)	-39%
01-1522-1504	UNIFORM CLEANING ALLOWANCE	260	300	300	-	0%
01-1522-1509	CELL PHONE ALLOWANCE	1,440	1,500	1,500	-	0%
01-1522-2100	FICA	32,527	35,500	38,000	2,500	7%
01-1522-2210	FRS	46,914	56,600	66,000	9,400	17%
01-1522-2220	ICMA	12,676	12,900	13,300	400	3%
01-1522-2310	HEALTH/LIFE INSURANCE	68,374	96,200	89,900	(6,300)	-7%
01-1522-2320	L/T DISABILITY INSURANCE	631	1,100	1,200	100	9%
01-1522-2400	WORKERS' COMPENSATION	2,575	6,400	6,400	-	0%
<b>Personnel</b>		<b>\$ 603,911</b>	<b>\$ 678,300</b>	<b>\$ 714,100</b>	<b>\$ 35,800</b>	<b>5%</b>
01-1522-3101	PROFESSIONAL SERVICES - MEDICAL	1,464	800	800	-	0%
	Annual physicals: \$700					
	Return to duty: \$100					
01-1522-3130	LEGAL RETAINER-CITY ATTORNEY	33,000	37,100	37,100	-	0%
	Retainer allocation (50%)					
01-1522-3145	LEGAL - OTHER (LABOR)	2,626	4,500	4,500	-	0%
01-1522-3190	PROFESSIONAL SERVICES - OTHER	4,022	1,800	1,800	-	0%
	Critical incident stress services					
01-1522-3200	PROFESSIONAL SERVICES - AUDIT	8,125	19,475	8,700	(10,775)	-55%
	Audit allocation: \$7,600					
	OPEB analysis allocation: \$1,100					
01-1522-3462	CONTRACT SERVICE - COMPUTER	25,929	29,500	52,200	22,700	77%
	Recruitment software allocation: \$11,300					
	Tyler financials allocation: \$10,700					
	Agenda management software allocation: \$9,000					
	Budget management software allocation: \$6,000					
	Ransomware security allocation: \$3,300					
	DocuSign allocation: \$3,000					
	AVI support for Chambers allocation: \$2,300					
	Laserfiche allocation: \$2,400					
	SiteImprove allocation: \$1,700					
	Tyler ESS allocation: \$1,300					
	VOIP phone support allocation: \$500					
	MuniCode allocation: \$500					
	Subdomain certification allocation: \$200					
01-1522-3490	CONTRACT SERVICE - OTHER	6,107	5,900	5,900	-	0%
	Custodial service allocation					
01-1522-4000	TRAVEL/PER DIEM	326	3,800	4,100	300	8%
	Fire Chief: \$1,600					
	IT FLGISA allocation: \$900					
	Payroll - Tyler conference: \$1,600					
01-1522-4110	COMMUNICATIONS	11,930	11,000	14,500	3,500	32%
	Satellite phones: \$800					

**Fire Rescue Department: Administration Division**

Account	Description/Itemization	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
	Phone, internet allocations: \$13,700					
01-1522-4120	POSTAGE/UPS	1,216	1,200	1,200	-	0%
01-1522-4310	ELECTRIC	19,050	20,700	21,800	1,100	5%
01-1522-4320	WATER/SEWER	553	600	600	-	0%
01-1522-4400	RENTALS & LEASES	-	-	-	-	0%
01-1522-4490	OFFICE SPACE- RENTAL/LEASE	72,000	72,000	72,000	-	0%
01-1522-4500	INSURANCE - LIABILITY	7,151	8,400	9,100	700	8%
01-1522-4512	INSURANCE - PROPERTY	5,345	10,600	10,100	(500)	-5%
01-1522-4520	INSURANCE - VEHICLES	562	1,700	1,600	(100)	-6%
01-1522-4610	MAINTENANCE - COPIER	1,376	2,100	2,100	-	0%
01-1522-4620	R & M - COMPUTER	-	5,400	5,400	-	0%
01-1522-4650	R & M - BUILDINGS & GROUNDS	3,658	-	-	-	
01-1522-4660	R & M - VEHICLES	399	2,500	1,200	(1,300)	-52%
35-0522-4690	R & M - OTHER	15,231	97,156	-	(97,156)	0%
01-1522-4721	PRINTING	843	1,100	400	(700)	-64%
	Payroll forms allocation					
01-1522-4910	LEGAL ADVERTISEMENTS	616	1,000	1,000	-	0%
01-1522-4920	EMPLOYMENT ADVERTISEMENTS	972	-	-	-	0%
01-1522-4990	OTHER CURRENT CHARGES	1,959	-	-	-	0%
01-1522-5110	OFFICE SUPPLIES	3,131	5,300	5,300	-	0%
	IT supplies: \$200					
	Fire Administration/HR: \$4,600					
	Payroll: \$500					
01-1522-5210	OPERATING SUPPLIES - CLEANING	463	1,000	1,000	-	0%
13-0522-5239	OPERATING SUPPLIES - FIRE SAFETY GRANT	-	1,000	1,000	-	0%
01-1522-5240	FUEL	6,443	2,200	1,300	(900)	-41%
01-1522-5250	OPERATING SUPPLIES - UNIFORMS	494	1,200	1,300	100	8%
	Facilities staff allocation: \$600					
	Fire administration: \$700					
01-1522-5260	AWARDS & RECOGNITION	2,366	2,500	2,500	-	0%
01-1522-5290	OPERATING SUPPLIES - GENERAL	10,952	19,500	20,700	1,200	6%
	Email firewall allocation: \$5,400					
	Fire Administration & EMS: \$200					
	Scheduled computer replacement: \$1,400					
	Miscellaneous, including water service: \$7,000					
	IT supplies: \$5,400					
	Cloud backup allocation: \$1,300					
01-1522-5410	BOOKS/PUBLICATIONS	402	800	800	-	0%
01-1522-5430	DUES/MEMBERSHIPS	2,317	1,300	1,300	-	0%
	HR: SHRA, SHRM, FLPHRA: \$400					
	IAFC, PCFCA, FLFCA, NFPA: \$600					
	IT FLGISA allocation: \$100					
	FGFOA & Gulfcoast membership allocation: \$200					
01-1522-5440	CONFERENCES/TRAINING/EDUCATION	1,009	3,900	4,500	600	15%
	Fire Chief: \$700					

**Fire Rescue Department: Administration Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
	FLGISA conferences allocation: \$400					
	FL PHR conference, SHRM certification: \$1,000					
	IT training allocation: \$1,100					
	Payroll: \$1,300					
<b>Operating</b>		<b>\$ 252,036</b>	<b>\$ 377,031</b>	<b>\$ 295,800</b>	<b>\$ (81,231)</b>	<b>-22%</b>
21-0522-6200	CAPITAL OUTLAY-BUILDINGS	-	360,000	4,000,000	3,640,000	1011%
	CIP: FS 129 Construction					
35-0522-6200	CAPITAL OUTLAY - BUILDINGS	-	97,500	160,000	62,500	64%
	CIP: FS 29 Renovation					
35-0522-6400	CAPITAL OUTLAY- EQUIPMENT	-	800,110	33,000	(767,110)	-96%
	CIP: FS 30 HVAC Replacements (2 units)					
35-0522-6917	FIRE EQUIPMENT	617,338	130,425	823,000	692,575	531%
	CIP: 2009 Ford Escape / #288: \$46,500					
	CIP: 2014 Ford Escape / #961: \$46,500					
	CIP: 2015 Pierce E32 / #221: \$730,000					
<b>Capital</b>		<b>\$ 617,338</b>	<b>\$ 1,388,035</b>	<b>\$ 5,016,000</b>	<b>\$ 3,627,965</b>	<b>261%</b>
<b>Total</b>		<b>\$ 1,473,286</b>	<b>\$ 2,443,366</b>	<b>\$ 6,025,900</b>	<b>\$ 3,582,534</b>	<b>147%</b>

**Fire Rescue Department: EMS Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-1622-1200	SALARIES - REGULAR	1,615,390	1,456,500	1,465,200	8,700	1%
01-1622-1202	RELIEF STAFFING ALLOWANCE	-	516,500	523,400	6,900	1%
01-1622-1402	PREMIUM OVERTIME	178,842	-	-	-	-
01-1622-1404	HAZMAT OVERTIME	441	-	-	-	-
01-1622-1503	EDUCATION/SPECIAL PAY	-	6,100	7,600	1,500	25%
01-1622-1504	UNIFORM CLEANING ALLOWANCE	3,878	4,400	3,900	(500)	-11%
01-1622-1506	ACTING PAY	5,354	6,800	6,800	-	0%
01-1622-1507	DRIVERS PAY	1,937	11,400	11,400	-	0%
01-1622-1508	EMS SUPPLIER	650	700	700	-	0%
01-1622-1509	CELL PHONE ALLOWANCE	480	500	1,000	500	100%
01-1622-2100	FICA	110,236	112,400	113,000	600	1%
01-1622-2230	F.S. 175	458,855	356,000	462,800	106,800	30%
01-1622-2250	F.S. 175 (STATE)	-	93,000	77,500	(15,500)	-17%
01-1622-2310	HEALTH/LIFE INSURANCE	213,194	267,200	271,700	4,500	2%
01-1622-2320	L/T DISABILITY INSURANCE	2,483	3,500	3,400	(100)	-3%
01-1622-2400	WORKERS' COMPENSATION	22,997	58,500	59,500	1,000	2%
01-1622-2500	UNEMPLOYMENT COMPENSATION	-	2,000	2,000	-	0%
<b>Personnel</b>		<b>\$ 2,614,737</b>	<b>\$ 2,895,500</b>	<b>\$ 3,009,900</b>	<b>\$ 114,400</b>	<b>4%</b>
01-1622-3101	PROFESSIONAL SERVICES - MEDICAL	18,119	18,000	21,000	3,000	17%
	Mental health services: \$3,000					
	Annuals/return to work: \$18,000					
01-1622-3200	PROFESSIONAL SERVICES - AUDIT	8,845	15,807	8,200	(7,607)	-48%
	Audit allocation					
01-1622-4500	INSURANCE - LIABILITY	32,861	38,600	41,700	3,100	8%
01-1622-4520	INSURANCE - VEHICLES	585	800	900	100	13%
01-1622-4660	R & M - VEHICLES	103,445	125,200	118,500	(6,700)	-5%
01-1622-4912	LICENSES & PERMITS	180	4,000	1,000	(3,000)	-75%
	State & Federal lab certification fees					
01-1622-5240	FUEL	96,060	89,000	94,400	5,400	6%
01-1622-5250	OPERATING SUPPLIES - UNIFORMS	20,747	15,200	15,700	500	3%
01-1622-5252	PROTECTIVE GEAR	13,700	15,400	16,200	800	5%
01-1622-5430	DUES/MEMBERSHIPS	340	700	800	100	14%
	FFCA: \$300					
	IAFC: \$500					
<b>Operating</b>		<b>\$ 294,881</b>	<b>\$ 322,707</b>	<b>\$ 318,400</b>	<b>\$ (4,307)</b>	<b>-1%</b>
01-1622-6421	CAPITAL OUTLAY - VEHICLES	38,110	-	-	-	-
<b>Capital</b>		<b>\$ 38,110</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total</b>		<b>\$ 2,947,727</b>	<b>\$ 3,218,207</b>	<b>\$ 3,328,300</b>	<b>\$ 110,093</b>	<b>3%</b>

**Fire Rescue Department: Life Safety Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-1722-1200	SALARIES - REGULAR	65,083	114,400	168,900	54,500	48%
01-1722-1310	SALARIES - PART TIME	26,371	47,300	25,600	(21,700)	-46%
01-1722-1400	SALARIES - OVERTIME	-	1,300	1,300	-	0%
01-1722-1503	EDUCATION/SPECIAL PAY	600	1,200	600	(600)	-50%
01-1722-1504	UNIFORM CLEANING ALLOWANCE	260	800	800	-	0%
01-1722-1509	CELL PHONE ALLOWANCE	480	500	500	-	0%
01-1722-2100	FICA	6,515	10,600	13,100	2,500	24%
01-1722-2210	FRS	10,266	14,700	23,400	8,700	59%
01-1722-2310	HEALTH/LIFE INSURANCE	17,860	19,200	49,600	30,400	158%
01-1722-2320	L/T DISABILITY INSURANCE	143	300	300	-	0%
01-1722-2400	WORKERS' COMPENSATION	702	1,900	2,200	300	16%
<b>Personnel</b>		<b>\$ 128,279</b>	<b>\$ 212,200</b>	<b>\$ 286,300</b>	<b>\$ 74,100</b>	<b>35%</b>
01-1722-3101	PROFESSIONAL SERVICES - MEDICAL	898	800	800	-	0%
	Annual physicals: \$700					
	Post accident, return to duty: \$100					
01-1722-3430	CONTRACT SERVICE - COMPUTER	-	-	400	400	-
	Cloud backup allocation					
01-1722-3462	CONTRACT SERVICE - DATA	2,877	2,900	2,400	(500)	-17%
	Mobile Eyes software application					
01-1722-4000	TRAVEL/PER DIEM	1,356	2,400	2,500	100	4%
	Governor's hurricane conference: \$1,100					
	In-state conferences: \$900					
	FL Fire College/Ricky Rescue: \$500					
01-1722-4110	COMMUNICATIONS	4,000	4,000	4,400	400	10%
01-1722-4120	POSTAGE/UPS	-	200	200	-	0%
01-1722-4520	INSURANCE - VEHICLES	654	1,100	1,300	200	18%
01-1722-4660	R & M - VEHICLES	574	1,500	2,300	800	53%
01-1722-4721	PRINTING	-	500	500	-	0%
	Fire inspection/violation reports					
01-1722-5110	OFFICE SUPPLIES	-	700	700	-	0%
01-1722-5240	FUEL	2,735	3,300	3,000	(300)	-9%
01-1722-5245	SMALL TOOLS & SUPPLIES	-	500	500	-	0%
01-1722-5250	OPERATING SUPPLIES - UNIFORMS	-	1,800	2,000	200	11%
01-1722-5252	PROTECTIVE GEAR	-	700	700	-	0%
01-1722-5255	SAFETY EQUIPMENT & SUPPLIES	-	500	500	-	0%
01-1722-5290	OPERATING SUPPLIES - GENERAL	779	1,400	1,500	100	7%
01-1722-5410	BOOKS/PUBLICATIONS	1,451	2,100	2,500	400	19%
	Code books and publications: \$800					
	National Fire Protection Association: \$1,700					
01-1722-5430	DUES/MEMBERSHIPS	-	500	500	-	0%
	Fire Marshal and inspectors					

**Fire Rescue Department: Life Safety Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-1722-5440	CONFERENCES/TRAINING/EDUCATION	604	1,000	1,200	200	20%
	Florida Fire Conference: \$450					
	National Hurricane Conference: \$750					
01-1722-5444	INSTRUCTIONAL SUPPLIES	7,685	9,300	9,600	300	3%
	Public safety education supplies: \$7,300					
	CPR & First Aid training: \$2,300					
<b>Operating</b>		<b>\$ 23,612</b>	<b>\$ 35,200</b>	<b>\$ 37,500</b>	<b>\$ 2,300</b>	<b>7%</b>
<b>Total</b>		<b>\$ 151,891</b>	<b>\$ 247,400</b>	<b>\$ 323,800</b>	<b>\$ 76,400</b>	<b>31%</b>

### Fire Rescue Department: Training Division

Account	Description/Itemization	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
01-1822-1200	SALARIES - REGULAR	80,811	81,000	94,800	13,800	17%
01-1822-1310	SALARIES - PART TIME	14,821	15,000	16,800	1,800	12%
01-1822-1503	EDUCATION/SPECIAL PAY	318	600	600	-	0%
01-1822-1504	UNIFORM CLEANING ALLOWANCE	65	600	500	(100)	-17%
01-1822-1509	CELL PHONE ALLOWANCE	320	500	500	-	0%
01-1822-2100	FICA	7,096	6,500	8,500	2,000	31%
01-1822-2210	FRS	1,650	2,000	2,300	300	15%
01-1822-2230	F.S. 175	26,629	18,400	27,200	8,800	48%
01-1822-2250	F.S. 175 (STATE)	-	4,800	3,000	(1,800)	-38%
01-1822-2310	HEALTH/LIFE INSURANCE	9,825	9,100	21,800	12,700	140%
01-1822-2320	L/T DISABILITY INSURANCE	147	200	200	-	0%
01-1822-2400	WORKERS' COMPENSATION	1,482	3,400	4,100	700	21%
<b>Personnel</b>		<b>\$ 143,164</b>	<b>\$ 142,100</b>	<b>\$ 180,300</b>	<b>\$ 38,200</b>	<b>27%</b>
01-1822-3101	PROFESSIONAL SERVICES - MEDICAL	800	800	900	100	13%
	Annual physical: \$800					
	Return to work, accident: \$100					
01-1822-3430	CONTRACT SERVICE - COMPUTER	-	600	1,000	400	67%
	Simushare annual license: \$500					
	Visio software: \$400					
	Cloud backup: \$100					
01-1822-4000	TRAVEL/PER DIEM	3,010	4,000	4,500	500	13%
	Orlando Fire Conference: \$1,500					
	FDIC lodging: \$1,200					
	NFA per diem: \$600					
	FDIC per diem: \$400					
	FDIC transportation: \$400					
	NFA transportation: \$400					
01-1822-4110	COMMUNICATIONS	1,575	1,600	2,500	900	56%
01-1822-4120	POSTAGE/UPS	-	100	100	-	0%
01-1822-4520	INSURANCE - VEHICLES	554	1,000	1,100	100	10%
01-1822-4630	R & M - COMPUTER SOFTWARE	150	-	-	-	-
01-1822-4642	R & M - FITNESS EQUIPMENT	-	1,200	1,200	-	0%
01-1822-4660	R & M - VEHICLES	1,008	1,000	1,900	900	90%
01-1822-5110	OFFICE SUPPLIES	9	400	400	-	0%
01-1822-5240	FUEL	1,266	1,300	1,900	600	46%
01-1822-5245	SMALL TOOLS & SUPPLIES	914	1,000	1,000	-	0%
01-1822-5250	OPERATING SUPPLIES - UNIFORMS	-	800	900	100	13%
01-1822-5252	PROTECTIVE GEAR	-	200	200	-	0%
01-1822-5255	SAFETY EQUIPMENT & SUPPLIES	206	700	700	-	0%
01-1822-5290	OPERATING SUPPLIES - GENERAL	3,037	13,000	13,200	200	2%
	Fitness equipment: \$9,300					
	General supplies: \$3,800					
	VOIP phone support allocation: \$100					
01-1822-5410	BOOKS/PUBLICATIONS	797	1,000	1,200	200	20%
01-1822-5430	DUES/MEMBERSHIPS	-	400	400	-	0%

**Fire Rescue Department: Training Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-1822-5440	CONFERENCES/TRAINING/EDUCATION	29,257	20,300	23,900	3,600	18%
	SPC Fire certification: \$11,300					
	Target Solutions: \$4,100					
	Online certification programs: \$4,000					
	CISM & mental health training: \$2,000					
	FDIC conference: \$1,300					
	Orlando Fire Conference: \$1,200					
01-1822-5444	INSTRUCTIONAL SUPPLIES	282	800	800	-	0%
	Tutorials, outlines, workbooks					
01-1822-5490	TUITION REIMBURSEMENT	1,557	10,000	10,000	-	0%
	Per collective bargaining agreement					
<b>Operating</b>		<b>\$ 44,421</b>	<b>\$ 60,200</b>	<b>\$ 67,800</b>	<b>\$ 7,600</b>	<b>13%</b>
<b>Total</b>		<b>\$ 187,585</b>	<b>\$ 202,300</b>	<b>\$ 248,100</b>	<b>\$ 45,800</b>	<b>23%</b>



### Fire Rescue Department: Fleet Maintenance Division

Account	Description/Itemization	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
01-1922-1200	SALARIES - REGULAR	136,666	138,300	147,100	8,800	6%
01-1922-1310	SALARIES-PART TIME	17,037	17,500	19,300	1,800	10%
01-1922-1400	SALARIES - OVERTIME	738	1,300	1,300	-	0%
01-1922-1504	UNIFORM CLEANING ALLOWANCE	520	600	600	-	0%
01-1922-1509	CELL PHONE ALLOWANCE	480	500	500	-	0%
01-1922-2100	FICA	11,228	12,000	12,800	800	7%
01-1922-2210	FRS	10,413	12,500	14,300	1,800	14%
01-1922-2220	ICMA	6,098	6,000	6,700	700	12%
01-1922-2310	HEALTH/LIFE INSURANCE	28,891	30,400	22,900	(7,500)	-25%
01-1922-2320	L/T DISABILITY INSURANCE	280	300	300	-	0%
01-1922-2400	WORKERS' COMPENSATION	1,288	3,400	3,800	400	12%
<b>Personnel</b>		<b>\$ 213,640</b>	<b>\$ 222,800</b>	<b>\$ 229,600</b>	<b>\$ 6,800</b>	<b>3%</b>
01-1922-3101	PROFESSIONAL SERVICES - MEDICAL	-	200	200	-	0%
	Return to duty/DOT testing					
01-1922-3424	CONTRACT SERVICE - ALARM SYSTEM	-	800	1,000	200	25%
	Fleet building					
01-1922-3426	CONTRACT SERVICE - A/C	-	1,800	1,800	-	0%
01-1922-3430	CONTRACT SERVICE - COMPUTER	2,201	8,100	10,000	1,900	23%
	Fuel system management allocation: \$4,500					
	PubWorks allocation: \$2,300					
	Transmission: \$800					
	Autel software: \$800					
	Cummins Insite: \$800					
	Cummins QSOL: \$800					
01-1922-3490	CONTRACT SERVICE - OTHER	6,729	-	-	-	-
01-1922-4000	TRAVEL/PER DIEM	32	100	100	-	0%
01-1922-4110	COMMUNICATIONS	3,254	3,000	3,000	-	0%
01-1922-4120	POSTAGE/UPS	15	200	200	-	0%
01-1922-4310	ELECTRIC	6,339	6,500	12,600	6,100	94%
01-1922-4320	WATER/SEWER	692	700	800	100	14%
01-1922-4333	PROPANE	-	200	200	-	0%
	Fork lift					
01-1922-4512	INSURANCE PROPERTY	3,833	5,500	5,800	300	5%
01-1922-4520	INSURANCE - VEHICLES	2,731	1,000	700	(300)	-30%
01-1922-4600	R & M - MISCELLANEOUS	941	1,000	1,200	200	20%
01-1922-4630	R & M - COMPUTER SOFTWARE	1,820	-	-	-	-
01-1922-4650	R & M - BUILDINGS & GROUNDS	1,892	4,000	4,000	-	0%
01-1922-4660	R & M - VEHICLES	-	1,800	1,600	(200)	-11%
	Generator maintenance: \$800					
	Vehicle maintenance: \$800					
01-1922-4922	LICENSES & PERMITS	50	200	200	-	0%
	Tank licenses/DEP					
01-1922-5110	OFFICE SUPPLIES	824	400	400	-	0%
01-1922-5210	OPERATING SUPPLIES - CLEANING	-	200	300	100	50%

**Fire Rescue Department: Fleet Maintenance Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-1922-5240	FUEL	2,428	1,400	500	(900)	-64%
01-1922-5245	SMALL TOOLS & SUPPLIES	6,060	6,500	6,500	-	0%
01-1922-5250	OPERATING SUPPLIES - UNIFORMS	700	1,200	1,200	-	0%
01-1922-5292	OUTSIDE CONTRACTS - PARTS	-	1,000	1,000	-	0%
01-1922-5440	CONFERENCES/TRAINING/EDUCATION	400	200	200	-	0%
<b>Operating</b>		<b>\$ 40,943</b>	<b>\$ 46,000</b>	<b>\$ 53,500</b>	<b>\$ 7,500</b>	<b>16%</b>
<b>Total</b>		<b>\$ 254,583</b>	<b>\$ 268,800</b>	<b>\$ 283,100</b>	<b>\$ 14,300</b>	<b>5%</b>

**Fire Rescue Department: Fire Operations Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-2522-1200	SALARIES - REGULAR	2,862,342	3,692,300	3,851,700	159,400	4%
01-2522-1310	SALARIES-PART TIME	19,535	20,100	22,400	2,300	11%
01-2522-1402	PREMIUM OVERTIME	324,794	130,000	134,000	4,000	3%
01-2522-1404	HAZMAT OVERTIME	35,207	35,000	35,000	-	0%
01-2522-1503	EDUCATION/SPECIAL PAY	18,344	20,400	15,900	(4,500)	-22%
01-2522-1504	UNIFORM CLEANING ALLOWANCE	15,232	16,100	15,900	(200)	-1%
01-2522-1505	HAZMAT PAY	10,495	11,700	11,700	-	0%
01-2522-1506	ACTING PAY	10,538	13,000	13,000	-	0%
01-2522-1507	DRIVERS PAY	50,593	41,000	41,000	-	0%
01-2522-1509	CELL PHONE ALLOWANCE	-	-	500	500	-
01-2522-2100	FICA	269,404	285,800	299,800	14,000	5%
01-2522-2230	F.S. 175	1,758,887	1,528,400	1,024,500	(503,900)	-33%
01-2522-2250	F.S. 175 (STATE)	-	264,900	217,000	(47,900)	-18%
01-2522-2310	HEALTH/LIFE INSURANCE	488,487	602,600	693,800	91,200	15%
01-2522-2320	L/T DISABILITY INSURANCE	6,736	8,600	8,700	100	1%
01-2522-2400	WORKERS' COMPENSATION	81,949	152,300	171,500	19,200	13%
01-2522-2500	UNEMPLOYMENT COMPENSATION	(550)	-	-	-	-
<b>Personnel</b>		<b>\$ 5,951,991</b>	<b>\$ 6,822,200</b>	<b>\$ 6,556,400</b>	<b>\$ (265,800)</b>	<b>-4%</b>
01-2522-3101	PROFESSIONAL SERVICES - MEDICAL	37,525	46,000	54,500	8,500	18%
	Annual physicals: \$45,000					
	Mental health services: \$5,500					
	Physicals - new hires: \$4,000					
01-2522-3420	CONTRACT SERVICE - LAWN SERVICE	8,083	8,100	8,100	-	0%
01-2522-3421	CONTRACT SERVICE - LAWN SPRAYING	1,356	1,400	1,400	-	0%
01-2522-3422	CONTRACT SERVICE - PEST CONTROL	1,049	1,200	1,200	-	0%
01-2522-3424	CONTRACT SERVICE - ALARM SYSTEM	8,436	9,200	7,200	(2,000)	-22%
	Annual alarm monitoring: \$2,000					
	Station 30: \$1,300					
	Station 29: \$1,300					
	Station 30: \$1,300					
	Station 31: \$1,300					
01-2522-3426	CONTRACT SERVICE - A/C	7,978	8,600	8,600	-	0%
	A/C service contract: \$6,200					
	A/C monitoring: \$2,400					
01-2522-3430	CONTRACT SERVICE - COMPUTER	2,098	300	300	-	0%
	VOIP phone support allocation: \$300					
01-2522-3484	CONTRACT SERVICE - ELEVATORS	1,920	1,900	1,900	-	0%
01-2522-3490	CONTRACT SERVICE - OTHER	23,615	17,000	21,700	4,700	28%
	Pinellas County - traffic management: \$8,600					
	PSTrax: \$6,600					
	Aladtec, Inc: \$5,200					
	Verify Network, LLC: \$1,300					
01-2522-3701	ALLOCATED COSTS - ADMINISTRATIVE CHARGES	287,201	293,500	368,100	74,600	25%
01-2522-4000	TRAVEL/PER DIEM	1,810	3,700	4,000	300	8%

**Fire Rescue Department: Fire Operations Division**

Account	Description/Itemization	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
	Miscellaneous: \$1,700					
	National Fire Academy: \$1,200					
	Florida Hurricane Conference: \$1,100					
01-2522-4110	COMMUNICATIONS	25,285	25,000	23,500	(1,500)	-6%
01-2522-4120	POSTAGE/UPS	483	600	600	-	0%
01-2522-4311	ELECTRIC - FIRE STATIONS	60,940	59,000	125,000	66,000	112%
01-2522-4318	STORMWATER FEE - FIRE STATIONS	1,820	2,000	2,000	-	0%
01-2522-4321	WATER/SEWER	16,300	13,000	17,100	4,100	32%
01-2522-4331	NATURAL GAS - FIRE STATIONS	5,609	5,500	5,500	-	0%
01-2522-4333	PROPANE - FIRE STATIONS	2,495	1,400	1,400	-	0%
01-2522-4512	INSURANCE PROPERTY	30,863	25,000	23,000	(2,000)	-8%
01-2522-4520	INSURANCE - VEHICLES	7,716	9,500	8,600	(900)	-9%
01-2522-4600	R & M - MISCELLANEOUS	7,659	10,000	11,200	1,200	12%
	Annual hose testing: \$7,200					
	Gas monitoring equipment: \$2,500					
	Equipment repairs: \$1,500					
01-2522-4620	R & M - COMPUTER	-	200	200	-	0%
01-2522-4645	RADIOS	7,218	11,000	11,000	-	0%
	Headsets: \$3,000					
	Motorola portable microphones: \$3,000					
	Radio and pagers: \$2,200					
	Motorola portable batteries: \$1,800					
	Radio/cellular maintenance: \$1,000					
01-2522-4660	R & M - VEHICLES	12,732	21,900	20,200	(1,700)	-8%
01-2522-4665	BUILDING MAINTENANCE - FIRE STATIONS	65,549	54,210	49,000	(5,210)	-10%
01-2522-4670	GARAGE DOORS/OTHER	7,539	3,500	3,500	-	0%
01-2522-4671	SCBA TESTING	13,481	5,000	5,000	-	0%
01-2522-4672	R & M - GENERAL MAINTENANCE	2,783	4,000	4,000	-	0%
01-2522-4721	PRINTING	-	300	300	-	0%
01-2522-4912	LICENSES & PERMITS	1,030	5,500	1,500	(4,000)	-73%
01-2522-5110	OFFICE SUPPLIES	410	2,800	2,800	-	0%
01-2522-5190	OPERATING SUPPLIES - C.E.R.T.	2,162	1,200	2,000	800	67%
01-2522-5210	OPERATING SUPPLIES - CLEANING	21,502	21,000	21,000	-	0%
01-2522-5240	FUEL	9,860	14,200	15,000	800	6%
01-2522-5245	SMALL TOOLS & SUPPLIES	30,718	24,800	24,800	-	0%
01-2522-5250	OPERATING SUPPLIES - UNIFORMS	11,084	26,300	32,200	5,900	22%
01-2522-5252	PROTECTIVE GEAR	71,497	70,000	75,400	5,400	8%
	Structural firefighting gear					
01-2522-5255	SAFETY EQUIPMENT & SUPPLIES	7,964	7,200	11,100	3,900	54%
01-2522-5271	MEDICAL SUPPLIES	1,448	2,700	2,700	-	0%
01-2522-5290	OPERATING SUPPLIES - GENERAL	64,883	43,500	30,900	(12,600)	-29%
	Extrication equipment: \$5,500					
	Class A & AFFF/ATC foam: \$5,000					
	Scheduled computer replacements: \$4,600					

**Fire Rescue Department: Fire Operations Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
	Opticom components: \$3,000					
	Cheetah absorbent: \$2,700					
	Miscellaneous: \$2,500					
	Computer refurbishment: \$2,100					
	Hardware: \$2,000					
	Batteries: \$1,700					
	Station 30: \$1,300					
	Maps: \$500					
01-2522-5410	BOOKS/PUBLICATIONS	579	300	500	200	67%
01-2522-5430	DUES/MEMBERSHIPS	1,134	1,600	1,700	100	6%
	IAFC membership: \$1,000					
	FFCA - Division and 3 District Chiefs: \$500					
	NTN annual renewal: \$200					
01-2522-5440	CONFERENCES/TRAINING/EDUCATION	1,035	5,000	5,500	500	10%
	NFA programs: \$1,500					
	Fire Rescue East: \$1,200					
	Blue Card: \$1,200					
	Local seminars: \$1,000					
	Florida Hurricane Conference: \$600					
<b>Operating</b>		<b>\$ 874,849</b>	<b>\$ 868,110</b>	<b>\$ 1,015,200</b>	<b>\$ 147,090</b>	<b>17%</b>
01-2522-6400	CAPITAL EQUIPMENT	-	-	-		-
01-2522-6490	CAPITAL OUTLAY - OTHER	18,512	-	-		-
01-2522-6904	INTERFUND TRANSFER	250,000	-	-		-
<b>Capital</b>		<b>\$ 268,512</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total</b>		<b>\$ 7,095,352</b>	<b>\$ 7,690,310</b>	<b>\$ 7,571,600</b>	<b>\$ (118,710)</b>	<b>-2%</b>

# Law Enforcement

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## Responsibilities

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

## Budget Summary

Department	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
Law Enforcement	\$1,951,382	\$2,099,200	\$2,257,900	\$158,700	8%

## Budget Notes

The annual Pinellas County Sheriff's Office (PCSO) contract for law enforcement services includes an 8% cost increase due to inflationary pressures experienced by PCSO including wages, pension, fuel, and insurance costs.

## Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	FY 2024 Task
1	1d	Leverage personnel and volunteers to deliver health and safety programs and messaging.	Establish law enforcement presence at all City-sponsored special events for community policing purposes

## Performance Measures

	FY 2022 Actual	FY 2023 Estimate	FY 2024 Goal
<b>Outputs:</b>			
Dispatched calls for service	19,427	20,652	19,000
Citations and warnings	5,765	4,814	4,500
Arrests	881	944	800
<b>Effectiveness:</b>			
Strategic Plan tasks completed	N/A	N/A	1

**Law Enforcement Department**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0521-3440	CONTRACT SERVICE - SHERIFF	1,895,292	1,986,600	2,144,300	157,700	8%
01-0521-3490	CONTRACT SERVICE - OTHER	55,303	112,600	112,600	-	0%
	Neighborhood patrols: \$56,300					
	Traffic enforcement: \$56,300					
01-0521-3490	COMMUNICATIONS	787	-	1,000	1,000	-
<b>Operating</b>		<b>\$ 1,951,382</b>	<b>\$ 2,099,200</b>	<b>\$ 2,257,900</b>	<b>\$ 158,700</b>	<b>8%</b>
<b>Total</b>		<b>\$ 1,951,382</b>	<b>\$ 2,099,200</b>	<b>\$ 2,257,900</b>	<b>\$ 158,700</b>	<b>8%</b>

# Library

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## Responsibilities

The Library Department strives to deliver excellent service in dynamic, innovative, and technologically advanced ways based on a unique partnership arrangement between the City of Seminole and St. Petersburg College. The Seminole Community Library at St. Petersburg College serves as both a public library and collegiate library in one integrated facility, drawing award-winning attention for its merging of both high-end technology and digital information with traditional library collections and services.

## Budget Summary

Department	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
Library	\$1,094,255	\$1,231,200	\$1,280,900	\$49,700	4%

## Budget Notes

Several items have been redistributed throughout the departmental budget for accounting purposes, with no net effect on the total budget (e.g., computers previously budgeted in object -6937 are now budgeted in object -5290; cataloging expenditures previously budgeted in object -6600 are now budgeted in object -3490). The departmental budget increased 4% overall, primarily due to the compensation changes described in the Transmittal Letter.

## Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	FY 2024 Task
1	1c	Evaluate existing programs and activities to provide educational services for the community.	Establish success metrics and identify resource requirements for FY25 budget
1	1e	Leverage personnel and volunteers to deliver physical and mental wellness programs and messaging.	Establish success metrics and identify resource requirements for FY25 budget
1	1e	Implement a Citywide initiative in observance of Mental Health awareness month	Establish success metrics and identify resource requirements for FY25 budget
3	3c	Set up meetings with Library, Recreation and St. Petersburg College teen and young professional groups to discuss opportunities for partnerships	Establish quarterly meeting schedule



## Library

3	3c	Establish a task force comprised of Library, Recreation and St. Petersburg College leadership staff and young professionals to discuss efforts to attract and engage users	Establish quarterly meeting schedule
3	3c	Plan a series of events geared toward young professionals in the community	Establish event schedule

### Performance Measures

	FY 2022 Actual	FY 2023 Estimate	FY 2024 Goal
<b>Outputs:</b>			
Hours open to the public	3,569	3,490	3,508
Print and digital circulation	256,738	290,965	300,000
Library visits	143,183	156,218	160,000
Programs held	556	540	550
Program attendance	16,916	14,972	15,000
Volunteer hours	5,570	7,024	7,100
Registered cardholders	32,825	31,409	32,000
<b>Efficiency:</b>			
Library website hits	96,644	62,038	70,000
<b>Effectiveness:</b>			
Annual circulation rate per cardholder	7.8	9.3	9.4
Summer reading participants	3,365	6,017	6,100
Strategic Plan tasks completed	N/A	N/A	6

## Library Department

Account	Description/Itemization	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
01-0571-1200	SALARIES - REGULAR	449,646	507,200	501,500	(5,700)	-1%
01-0571-1310	SALARIES - PART TIME	219,242	229,900	269,100	39,200	17%
01-0571-1400	SALARIES - OVERTIME	398	1,500	1,500	-	0%
01-0571-1503	EDUCATION/SPECIAL PAY	8,690	8,000	7,200	(800)	-10%
01-0571-2100	FICA	50,957	57,000	59,200	2,200	4%
01-0571-2210	FRS	92,696	113,700	105,200	(8,500)	-7%
01-0571-2310	HEALTH/LIFE INSURANCE	93,090	109,500	126,200	16,700	15%
01-0571-2320	L/T DISABILITY INSURANCE	1,023	1,200	1,200	-	0%
01-0571-2400	WORKERS' COMPENSATION	742	1,200	1,300	100	8%
<b>Personnel</b>		<b>\$ 916,485</b>	<b>\$ 1,029,200</b>	<b>\$ 1,072,400</b>	<b>\$ 43,200</b>	<b>4%</b>
01-0571-3190	PROFESSIONAL SERVICES	11,351	600	700	100	17%
	Shredding services					
01-0571-3430	CONTRACT SERVICE - COMPUTER	-	14,500	14,000	(500)	-3%
	OCLC WorldShare ILL subscription: \$6,500					
	PPLC Sirsi Dynix: \$4,000					
	Self check-out maintenance: \$1,200					
	CAT express: \$1,000					
	FL ILL subscription: \$600					
	OCLC Web Dewey: \$400					
	Zoom annual subscription: \$200					
	Subdomain certification: \$100					
01-0571-3490	CONTRACT SERVICE - OTHER	-	-	12,300	12,300	-
	Processing and cataloging: \$12,000					
	Constant Contact: \$300					
01-0571-4000	TRAVEL/PER DIEM	848	1,700	1,700	-	0%
	FL Library Association annual conference: \$1,400					
	FL Public Library Directors conference: \$200					
	Local staff training: \$100					
01-0571-4120	POSTAGE/UPS	777	800	800	-	0%
	ILL postage: \$700					
	General postage: \$100					
01-0571-4410	RENTAL/LEASE	11,025	11,100	11,200	100	1%
01-0571-4610	MAINTENANCE - COPIER	2,912	1,500	2,500	1,000	67%
01-0571-4790	PRINTING - OTHER	1,007	1,000	900	(100)	-10%
	Bookmarks: \$400					
	Promotional brochures: \$400					
	Business cards: \$100					
01-0571-5110	OFFICE SUPPLIES	3,939	8,000	8,000	-	0%
01-0571-5221	OPERATING SUPPLIES - CHILDRENS PROGRAMMING	4,147	4,000	4,000	-	0%
	Youth programming supplies - Friends of the Library					
01-0571-5223	OPERATING SUPPLIES - ADULT PROGRAMMING	2,013	4,500	4,300	(200)	-4%
	Volunteer appreciation luncheon: \$3,000					
	Adult programming - Friends of the Library: \$1,300					
01-0571-5290	OPERATING SUPPLIES - GENERAL	14,180	13,700	18,000	4,300	31%
	Miscellaneous: \$11,000					
	Scheduled computer replacements (5): \$7,000					
01-0571-5410	BOOKS/PUBLICATIONS FOR STAFF	80	100	100	-	0%

### Library Department

Account	Description/Itemization	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
01-0571-5420	SUBSCRIPTIONS	8,848	9,000	9,000	-	0%
	Circulating periodical materials - Friends of the Library					
01-0571-5430	DUES/MEMBERSHIPS	766	1,200	1,600	400	33%
	American Library Association memberships: \$600					
	Florida Library Association memberships: \$600					
	Sunshine State Library Leadership Institute dues: \$400					
01-0571-5440	CONFERENCES/TRAINING/EDUCATION	1,003	800	800	-	0%
	Florida Library Association conference: \$400					
	Florida Library Directors conference: \$200					
	Miscellaneous staff training: \$200					
<b>Operating</b>		<b>\$ 62,897</b>	<b>\$ 72,500</b>	<b>\$ 89,900</b>	<b>\$ 17,400</b>	<b>24%</b>
01-0571-6410	CAPITAL OUTLAY - EQUIPMENT	-	-	6,100	6,100	-
	Copier replacement					
01-0571-6600	BOOKS, PUBLICATIONS & LIBRARY MATERIALS	114,873	124,500	112,500	(12,000)	-10%
	Circulation materials: \$93,000					
	PPLC digital resource sharing fees: \$18,500					
	CloudLibrary eBooks - Friends of the Library: \$1,000					
35-0571-6937	COMPUTERS	-	5,000	-	(5,000)	-100%
<b>Capital</b>		<b>\$ 114,873</b>	<b>\$ 129,500</b>	<b>\$ 118,600</b>	<b>\$ (10,900)</b>	<b>-8%</b>
<b>Total</b>		<b>\$ 1,094,255</b>	<b>\$ 1,231,200</b>	<b>\$ 1,280,900</b>	<b>\$ 49,700</b>	<b>4%</b>

## Public Works

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### Responsibilities

The Public Works Department is responsible for the construction, maintenance, and repair of the City's roadway infrastructure, stormwater systems, sidewalks, signs, and streetlights. The Department maintains all City facilities and manages a safe and attractive parks system, grounds, and equipment to enhance the quality of life for the City's residents and visitors.

### Budget Summary

Division	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
Administration	\$705,910	\$294,900	\$324,300	\$29,400	10%
Facilities	\$287,573	\$446,200	\$878,400	\$432,200	97%
Stormwater	\$300,401	\$767,490	\$1,136,500	\$369,010	48%
Parks	\$1,257,030	\$1,042,348	\$807,000	\$(235,348)	-23%
Streets	\$2,290,996	\$1,873,499	\$1,424,900	\$(448,599)	-24%
<b>Department</b>	<b>\$4,841,909</b>	<b>\$4,424,437</b>	<b>\$4,571,100</b>	<b>\$146,663</b>	<b>3%</b>

### Budget Notes

Despite the compensation changes described in the Transmittal Letter and rising utility costs, departmental expenditures increased only 3% due to the schedule of various non-recurring CIP projects. The Stormwater Division includes new funding for emergency repairs in the amount of \$47,500. This is intended to supplement the scheduled improvements identified in the CIP and provide a budget for as-needed maintenance. The ongoing Stormwater Master Plan development and related rate study are management priorities for FY24.

Budgeted capital projects include:

- Stormwater infrastructure improvements: \$645,000
- Pavement management program: \$568,000
- Repetto property improvements: \$225,000
- Fleet backhoe replacement: \$160,000
- Parking lot resurfacing (City Hall, Public Works, City Park): \$147,000
- Stormwater rate study: \$75,000
- Facilities division van replacement: \$45,000
- Z-turn mower: \$15,000
- Blossom Lake Park and Tennis Park restrooms: \$10,000
- Blossom Lake Park basketball court resurfacing: \$10,000
- Debris mower: \$10,000

## Public Works

### Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	FY 2024 Task
2	2a	Stormwater master plan	Conduct public information sessions to provide stormwater drainage data and projected future floodplain conditions; complete report by April 1, 2024
2	2a	Stormwater infrastructure project plan	Identify stormwater rehabilitation projects to address floodplain issues in connection with FY25 budget process
2	2a	Stormwater rate study	Complete rate analysis to fund new stormwater rehabilitation projects
2	2b	Adopt extended pavement management plan through 2030	Identify funding requirements for FY25 budget

### Performance Measures

	FY 2022 Actual	FY 2023 Estimate	FY 2024 Goal
<b>Outputs:</b>			
Storm drain lined or replaced (LF)	1,518	5,518	6,000
Sidewalk repaired (LF)	306	1,150	1,200
Curb and gutter repaired (LF)	N/A	300	300
Pothole and patch fill material used (tons)	28	30	30
Crack seal treatment completed (lane miles)	3.3	5.3	6
Asphalt resurfacing (lane miles)	N/A	6.7	7
<b>Efficiency:</b>			
Park maintenance cost per acre	\$14,009	\$20,855	\$20,000
Facility maintenance cost per SF	\$1.87	\$2.66	\$2.66
<b>Effectiveness:</b>			
Citywide Pavement Condition Index	72	74	75
Strategic Plan tasks completed	N/A	N/A	4

<b>Public Works Department: Administration Division</b>						
<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0549-1200	SALARIES - REGULAR	159,243	168,600	180,900	12,300	7%
01-0549-1400	SALARIES - OVERTIME	3	300	300	-	0%
01-0549-1503	EDUCATION/SPECIAL PAY	1,320	1,400	1,400	-	0%
01-0549-1509	CELL PHONE ALLOWANCE	480	500	500	-	0%
01-0549-2100	FICA	12,340	13,100	14,000	900	7%
01-0549-2210	FRS	38,503	44,800	50,200	5,400	12%
01-0549-2310	HEALTH/LIFE INSURANCE	17,176	18,300	21,000	2,700	15%
01-0549-2320	L/T DISABILITY INSURANCE	259	400	400	-	0%
01-0549-2400	WORKERS' COMPENSATION	77	300	300	-	0%
<b>Personnel</b>		<b>\$ 229,401</b>	<b>\$ 247,700</b>	<b>\$ 269,000</b>	<b>\$ 21,300</b>	<b>9%</b>
01-0549-3100	PROFESSIONAL SERVICES	-	8,000	8,000	-	0%
	Architectural services & surveys					
01-0549-3430	CONTRACT SERVICE - COMPUTER	2,201	2,900	2,800	(100)	-3%
	VOIP phone support allocation: \$300					
	Subdomain certification allocation: \$200					
	PubWorks and Tracker: \$2,300					
01-0549-3470	CONTRACT SERVICE - TRASH COLLECTION	2,227	10,000	10,000	-	0%
	Collection outside of contract				-	
01-0549-4000	TRAVEL/PER DIEM	480	1,100	1,100	-	0%
	CEU training: \$500					
	Public Works Director training: \$500					
	Administrative Clerk training: \$100					
01-0549-4110	COMMUNICATIONS	5,629	6,600	8,300	1,700	26%
01-0549-4120	POSTAGE/UPS	61	300	300	-	0%
01-0549-4512	INSURANCE - PROPERTY	8,876	5,300	9,300	4,000	75%
01-0549-4520	INSURANCE - VEHICLES	3,298	500	600	100	20%
01-0549-4610	MAINTENANCE - COPIER	256	500	500	-	0%
01-0549-4660	R & M - VEHICLES	-	5,000	900	(4,100)	-82%
01-0549-5110	OFFICE SUPPLIES	1,527	2,000	2,400	400	20%
01-0549-5240	FUEL	-	1,000	600	(400)	-40%
01-0549-5250	OPERATING SUPPLIES - UNIFORMS	-	600	600	-	0%
	Public Works Director clothing allowance					
01-0549-5290	OPERATING SUPPLIES - GENERAL	1,219	1,000	2,400	1,400	140%
	Scheduled computer replacement: \$1,400					
	Operating supplies: \$1,000					
01-0549-5430	DUES/MEMBERSHIPS	232	900	1,000	100	11%
	Association dues and memberships: \$750					
	APWA FL Chapter: \$225					
	Arbor Day Foundation: \$25					
01-0549-5440	CONFERENCES/TRAINING/EDUCATION	504	1,500	6,500	5,000	333%
<b>Operating</b>		<b>\$ 26,509</b>	<b>\$ 47,200</b>	<b>\$ 55,300</b>	<b>\$ 8,100</b>	<b>17%</b>
01-0549-6901	INTERFUND TRANSFER	450,000	-	-	-	-
<b>Other</b>		<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total</b>		<b>\$ 705,910</b>	<b>\$ 294,900</b>	<b>\$ 324,300</b>	<b>\$ 29,400</b>	<b>10%</b>

**Public Works Department: Facilities Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0519-1200	SALARIES - REGULAR	69,081	51,700	57,100	5,400	10%
01-0519-1310	SALARIES - PART TIME	24,350	38,200	41,500	3,300	9%
01-0519-1400	SALARIES - OVERTIME	1,482	2,000	2,000	-	0%
01-0519-1509	CELL PHONE ALLOWANCE	480	500	500	-	0%
01-0519-2100	FICA	7,099	6,900	7,400	500	7%
01-0519-2210	FRS	10,416	11,700	13,300	1,600	14%
01-0519-2310	HEALTH/LIFE INSURANCE	13,305	24,000	13,400	(10,600)	-44%
01-0519-2320	L/T DISABILITY INSURANCE	129	100	200	100	100%
01-0519-2400	WORKERS' COMPENSATION	625	1,100	1,300	200	18%
<b>Personnel</b>		<b>\$ 126,967</b>	<b>\$ 136,200</b>	<b>\$ 136,700</b>	<b>\$ 500</b>	<b>0%</b>
35-0519-3100	PROFESSIONAL SERVICES	-	50,000	100,000	50,000	100%
	CIP: City Hall Space Needs Analysis					
01-0519-3464	CONTRACT SERVICE - CITY HALL	7,034	16,500	9,000	(7,500)	-45%
01-0519-3465	CONTRACT SERVICE - PW ADMIN	4,021	6,100	6,800	700	11%
01-0519-3472	CONTRACT SERVICE - REPETTO PROPERTY	276	700	1,600	900	129%
01-0519-3490	CONTRACT SERVICE - PARK VIEW	1,314	6,000	4,200	(1,800)	-30%
01-0519-3503	CONTRACT SERVICE - RECREATION CENTER	12,868	16,000	13,300	(2,700)	-17%
01-0519-3510	CONTRACT SERVICE - PW OPERATIONS	5,126	7,000	7,800	800	11%
01-0519-4000	TRAVEL/PER DIEM	38	200	200	-	0%
01-0519-4110	COMMUNICATIONS	3,279	4,800	4,200	(600)	-13%
	Verizon, Frontier, Charter allocations					
01-0519-4310	UTILITIES/ELECTRIC - PARK VIEW	10,073	10,000	14,300	4,300	43%
01-0519-4312	UTILITIES/ELECTRIC - PW OPERATIONS	4,452	3,700	11,000	7,300	197%
01-0519-4316	UTILITIES/ELECTRIC - PW ADMIN/EOC	17,827	15,500	28,500	13,000	84%
01-0519-4320	WATER/SEWER - PW ADMIN/EOC/OPERATIONS	2,197	1,800	2,300	500	28%
01-0519-4321	WATER/SEWER - PARK VIEW	4,235	3,000	4,400	1,400	47%
01-0519-4337	UTILITIES/ NATURAL GAS - GENERATOR	1,012	1,000	1,000	-	0%
01-0519-4440	RENTAL/LEASE - EQUIPMENT	100	2,000	2,000	-	0%
01-0519-4500	INSURANCE - LIABILITY	1,873	2,200	2,400	200	9%
01-0519-4512	INSURANCE - PROPERTY	10,590	10,900	12,600	1,700	16%
01-0519-4520	INSURANCE - VEHICLES	701	500	600	100	20%
01-0519-4660	R & M - VEHICLES	4,581	800	2,000	1,200	150%
01-0519-4690	R & M - OTHER	55,395	75,500	75,000	(500)	-1%
35-0519-4690	R & M - OTHER	-	25,000	157,000	132,000	528%
	CIP: Parking Lot Resurfacing: \$147,000					
	CIP: Facility Painting and Sealing: \$10,000					
01-0519-4912	LICENSES & PERMITS	125	-	-	-	-
01-0519-5240	FUEL	5,973	1,000	2,600	1,600	160%
01-0519-5245	SMALL TOOLS & SUPPLIES	959	1,200	1,500	300	25%
01-0519-5250	OPERATING SUPPLIES - UNIFORMS	1,493	1,800	1,800	-	0%
01-0519-5290	OPERATING SUPPLIES - GENERAL	4,966	9,000	4,500	(4,500)	-50%
01-0519-5410	BOOKS/PUBLICATIONS	-	100	100	-	0%
01-0519-5440	CONFERENCES/TRAINING/EDUCATION	100	500	1,000	500	100%
<b>Operating</b>		<b>\$ 160,606</b>	<b>\$ 272,800</b>	<b>\$ 471,700</b>	<b>\$ 198,900</b>	<b>73%</b>

**Public Works Department: Facilities Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
21-0519-6300	IMPROVEMENTS	-	-	-	-	-
35-0519-6200	BUILDING IMPROVEMENTS	-	37,200	225,000	187,800	505%
	CIP: Repetto Property Improvements					
35-0519-6935	VEHICLES	-	-	45,000	45,000	-
	CIP: Facilities Van					
<b>Capital</b>		<b>\$ -</b>	<b>\$ 37,200</b>	<b>\$ 270,000</b>	<b>\$ 232,800</b>	<b>626%</b>
<b>Total</b>		<b>\$ 287,573</b>	<b>\$ 446,200</b>	<b>\$ 878,400</b>	<b>\$ 432,200</b>	<b>97%</b>



**Public Works Department: Stormwater Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0538-1200	SALARIES - REGULAR	-	113,300	103,700	(9,600)	-8%
01-0538-1400	SALARIES - OVERTIME	-	-	500	500	-
01-0538-1503	EDUCATION/SPECIAL PAY	-	1,400	1,400	-	0%
01-0538-1509	CELL PHONE ALLOWANCE	-	500	500	-	0%
01-0538-2100	FICA	11	8,800	7,700	(1,100)	-13%
01-0538-2210	FRS	17	14,900	13,700	(1,200)	-8%
01-0538-2310	HEALTH/LIFE INSURANCE	45	27,000	24,700	(2,300)	-9%
01-0538-2320	L/T DISABILITY INSURANCE	-	100	200	100	100%
01-0538-2400	WORKERS' COMPENSATION	-	5,300	8,000	2,700	51%
<b>Personnel</b>		<b>\$ 72</b>	<b>\$ 171,300</b>	<b>\$ 160,400</b>	<b>\$ (10,900)</b>	<b>-6%</b>
01-0538-3100	PROFESSIONAL SERVICES	92,242	89,391	28,800	(60,591)	-68%
13-0538-3100	PROFESSIONAL SERVICES	-	-	157,500	157,500	-
	CIP: Vulnerability Assessment: \$120,000					
	CIP: Stormwater Rate Study: \$37,500					
35-0538-3140	PROFESSIONAL SERVICES	-	-	37,500	37,500	-
	CIP: Stormwater Rate Study: \$37,500					
01-0538-3433	CONTRACT SERVICE - POND MAINTENANCE	4,524	5,100	5,100	-	0%
01-0538-3476	CONTRACT SERVICE - LAKE SEMINOLE	4,130	17,500	17,500	-	0%
	Alum treatment					
01-0538-3490	CONTRACT SERVICE - OTHER	7,519	13,800	24,500	10,700	78%
	Street sweeping contractual: \$21,000					
	Street sweeping disposal: \$3,500					
01-0538-3496	CONTRACT SERVICE - DRAINAGE	8,994	5,000	5,000	-	0%
	Storm pipe vacuum and televising					
01-0538-4000	TRAVEL/PER DIEM	150	500	500	-	0%
01-0538-4100	COMM SERVICES	-	500	500	-	0%
	Stormwater Technician iPad					
01-0538-4110	COMMUNICATIONS	551	-	400	400	-
01-0538-4402	RENTAL/LEASE - OTHER	280	-	-	-	-
01-0538-4520	INSURANCE - VEHICLES	-	500	600	100	20%
01-0538-4660	R & M - VEHICLES	-	-	500	500	-
01-0538-4690	R & M - OTHER	2,315	2,500	50,000	47,500	1900%
01-0538-4800	PROMOTIONAL ACTIVITIES	195	-	-	-	-
01-0538-5110	OFFICE SUPPLIES	285	-	-	-	-
01-0538-5240	FUEL	354	-	700	700	-
01-0538-5250	OPERATING SUPPLIES - UNIFORMS	441	600	600	-	0%
01-0538-5290	OPERATING SUPPLIES - GENERAL	2,716	-	-	-	-
01-0538-5300	ROAD MATERIALS & SUPPLIES	2,478	-	-	-	-
01-0538-5410	BOOKS/PUBLICATIONS	-	-	100	100	-
01-0538-5430	DUES/MEMBERSHIPS	680	300	300	-	0%
	FL Stormwater Association					
01-0538-5440	CONFERENCES/TRAINING/EDUCATION	2,859	500	1,000	500	100%
<b>Operating</b>		<b>\$ 130,714</b>	<b>\$ 136,191</b>	<b>\$ 331,100</b>	<b>\$ 194,909</b>	<b>143%</b>

**Public Works Department: Stormwater Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
13-0538-6980	IMPROVEMENTS	10,815	-	-	-	-
21-0538-6979	STORM DRAINAGE	10,815	-	-	-	-
35-0538-6976	PROJECT-STORM DRAINAGE	147,984	459,999	-	(459,999)	-100%
35-0538-6300	CAPITAL OUTLAY	-	-	645,000	645,000	-
	CIP: Stormwater Improvements					
<b>Capital</b>		<b>\$ 169,614</b>	<b>\$ 459,999</b>	<b>\$ 645,000</b>	<b>\$ 185,001</b>	<b>40%</b>
<b>Total</b>		<b>\$ 300,401</b>	<b>\$ 767,490</b>	<b>\$ 1,136,500</b>	<b>\$ 369,010</b>	<b>48%</b>

**Public Works Department: Parks Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0539-1200	SALARIES - REGULAR	131,533	219,300	243,000	23,700	11%
01-0539-1400	SALARIES - OVERTIME	3,057	3,000	4,000	1,000	33%
01-0539-1509	EDUCATION/SPECIAL PAY	-	-	-	-	-
01-0539-1509	CELL PHONE ALLOWANCE	520	500	500	-	0%
01-0539-2100	FICA	9,324	16,800	17,700	900	5%
01-0539-2210	FRS	15,122	28,400	31,700	3,300	12%
01-0539-2310	HEALTH/LIFE INSURANCE	49,033	80,300	80,400	100	0%
01-0539-2320	L/T DISABILITY INSURANCE	249	500	500	-	0%
01-0539-2400	WORKERS' COMPENSATION	2,458	5,400	8,400	3,000	56%
<b>Personnel</b>		<b>\$ 211,297</b>	<b>\$ 354,200</b>	<b>\$ 386,200</b>	<b>\$ 32,000</b>	<b>9%</b>
01-0539-3100	PROFESSIONAL SERVICES	-	1,000	500	(500)	-50%
	Soil samples, horticulture consultant					
34-0539-3100	PROFESSIONAL SERVICES	-	10,000	10,000	-	0%
01-0539-3420	CONTRACT SERVICE - LAWN SERVICE	31,200	31,200	31,200	-	0%
	Recreation Center athletic field maintenance					
01-0539-3422	CONTRACT SERVICE - PEST CONTROL	5,380	5,900	5,900	-	0%
	Turf fertilizer, pest and weed control					
01-0539-3427	CONTRACT SERVICE - MEDIANS	64,668	66,500	70,000	3,500	5%
01-0539-3473	CONTRACT SERVICE - TREE MAINTENANCE	4,300	5,500	5,500	-	0%
01-0539-3490	CONTRACT SERVICE - OTHER	6,539	2,500	2,500	-	0%
	Fence and court repairs					
01-0539-4000	TRAVEL/PER DIEM	407	500	600	100	20%
01-0539-4110	COMMUNICATIONS	954	400	400	-	0%
01-0539-4310	ELECTRIC	14,202	24,000	28,000	4,000	17%
01-0539-4320	WATER/SEWER	16,377	14,000	17,100	3,100	22%
01-0539-4490	RENTALS/LEASES	1,170	1,000	1,500	500	50%
	Verticutters, tillers, stump grinder					
01-0539-4500	INSURANCE - LIABILITY	2,128	2,500	2,700	200	8%
01-0539-4512	INSURANCE PROPERTY	11,913	16,400	22,800	6,400	39%
01-0539-4520	INSURANCE - VEHICLES	2,371	2,800	3,400	600	21%
01-0539-4633	R & M - PARK EQUIPMENT	57,561	68,000	70,000	2,000	3%
	Electric, plumbing, irrigation					
01-0539-4660	R & M - VEHICLES	5,671	6,000	5,200	(800)	-13%
01-0539-4690	R & M - OTHER	3,973	7,500	7,500	-	0%
	Parks equipment					
35-0539-4690	R & M - OTHER	-	-	10,000	10,000	-
	CIP: Blossom Lake Basketball Court					
01-0539-4912	LICENSES & PERMITS	-	500	500	-	0%
	License for BMP and pesticide certification					
01-0539-5240	FUEL	13,012	14,000	14,000	-	0%
01-0539-5250	OPERATING SUPPLIES - UNIFORMS	1,884	3,600	3,600	-	0%
01-0539-5272	OPERATING SUPPLIES - CHEMICALS	1,274	2,000	3,000	1,000	50%
	Fertilizer, herbicide, pesticide					
01-0539-5273	OPERATING SUPPLIES - PLANTS/TREES/SOD	9,368	20,000	20,000	-	0%

**Public Works Department: Parks Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
	Plant/tree replacement					
34-0539-5273	OPERATING SUPPLIES - PLANTS/TREES/SOD	-	40,000	40,000	-	0%
	Tree Fund annual operating expenditures					
01-0539-5287	OPERATING SUPPLIES - RESTROOMS	10,640	11,000	11,000	-	0%
01-0539-5290	OPERATING SUPPLIES - GENERAL	5,309	5,400	5,400	-	0%
01-0539-5410	BOOKS/PUBLICATIONS	38	400	500	100	25%
01-0539-5440	CONFERENCES/TRAINING/EDUCATION	1,548	2,500	3,000	500	20%
	PTEC/PCE courses					
<b>Operating</b>		<b>\$ 271,886</b>	<b>\$ 365,100</b>	<b>\$ 395,800</b>	<b>\$ 30,700</b>	<b>8%</b>
13-0539-6300	IMPROVEMENTS	171,746	50,000	-	(50,000)	-100%
21-0539-6300	IMPROVEMENTS	332,685	160,931	-	(160,931)	-100%
34-0539-6300	IMPROVEMENTS	220,911	-	-	-	-
35-0539-6340	WATERFRONT PARK DEVELOPMENT	20,463	-	-	-	-
01-0539-6410	CAPITAL OUTLAY - EQUIPMENT	28,041	-	-	-	-
35-0539-6400	CAPITAL OUTLAY - EQUIPMENT	-	-	25,000	25,000	-
	Z-Turn Mower: \$15,000					
	Debris Blower: \$10,000					
35-0539-6962	VEHICLES	-	112,117	-	(112,117)	-100%
<b>Capital</b>		<b>\$ 773,846</b>	<b>\$ 323,048</b>	<b>\$ 25,000</b>	<b>\$ (298,048)</b>	<b>-92%</b>
<b>Total</b>		<b>\$ 1,257,030</b>	<b>\$ 1,042,348</b>	<b>\$ 807,000</b>	<b>\$ (235,348)</b>	<b>-23%</b>

**Public Works Department: Streets Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0541-1200	SALARIES - REGULAR	176,884	113,600	126,700	13,100	12%
01-0541-1400	SALARIES - OVERTIME	3,781	4,500	3,500	(1,000)	-22%
01-0541-1503	EDUCATION/SPECIAL PAY	1,320	1,400	-	(1,400)	-100%
01-0541-1509	CELL PHONE ALLOWANCE	960	500	500	-	0%
01-0541-2100	FICA	13,411	8,800	9,300	500	6%
01-0541-2210	FRS	20,265	14,900	16,700	1,800	12%
01-0541-2310	HEALTH/LIFE INSURANCE	45,469	25,600	33,600	8,000	31%
01-0541-2320	L/T DISABILITY INSURANCE	377	200	300	100	50%
01-0541-2400	WORKERS' COMPENSATION	6,086	6,500	8,600	2,100	32%
<b>Personnel</b>		<b>\$ 268,554</b>	<b>\$ 176,000</b>	<b>\$ 199,200</b>	<b>\$ 23,200</b>	<b>13%</b>
01-0541-3100	PROFESSIONAL SERVICES	-	5,000	5,000	-	0%
01-0541-3479	CONTRACT SERVICE - STRIPING	1,934	5,000	5,000	-	0%
01-0541-3481	CONTRACT SERVICE - TRAFFIC LIGHTS	23,625	25,000	25,000	-	0%
01-0541-3490	CONTRACT SERVICE - OTHER	19,575	20,000	20,000	-	0%
01-0541-4000	TRAVEL/PER DIEM	562	500	400	(100)	-20%
01-0541-4110	COMMUNICATIONS	242	1,000	400	(600)	-60%
	Verizon allocation					
01-0541-4336	ELECTRIC - STREET LIGHTS	284,051	230,000	300,000	70,000	30%
01-0541-4340	ELECTRIC - TRAFFIC LIGHTS	2,019	7,000	2,000	(5,000)	-71%
01-0541-4402	RENTAL/LEASE	392	5,000	5,000	-	0%
01-0541-4500	INSURANCE - LIABILITY	2,384	2,800	3,000	200	7%
01-0541-4512	INSURANCE - PROPERTY	-	7,000	200	(6,800)	-97%
01-0541-4520	INSURANCE - VEHICLES	1,102	4,100	4,100	-	0%
01-0541-4660	R & M - VEHICLES	6,617	6,000	6,000	-	0%
01-0541-4690	R & M - OTHER	448	1,000	1,000	-	0%
35-0541-4690	R & M - OTHER	224,576	29,205	-	(29,205)	-100%
01-0541-4800	PROMOTIONAL ACTIVITIES	24,810	30,000	30,000	-	0%
	Holiday decorations and risers: \$25,000					
	City banners: \$3,000					
	American flags: \$2,000					
01-0541-5240	FUEL	10,420	16,500	15,800	(700)	-4%
01-0541-5245	SMALL TOOLS & SUPPLIES	758	4,000	4,000	-	0%
01-0541-5250	OPERATING SUPPLIES - UNIFORMS	1,389	2,400	2,400	-	0%
01-0541-5254	OPERATING SUPPLIES - STREET SIGNS	3,269	5,000	5,000	-	0%
01-0541-5290	OPERATING SUPPLIES - GENERAL	4,928	8,000	5,000	(3,000)	-38%
35-0541-5290	OPERATING SUPPLIES - CIP	-	13,000	-	(13,000)	-100%
01-0541-5300	ROAD MATERIALS & SUPPLIES	48,160	50,000	50,000	-	0%
01-0541-5430	DUES/MEMBERSHIPS	-	300	400	100	33%
	APWA membership					

**Public Works Department: Streets Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0541-5440	CONFERENCES/TRAINING/EDUCATION	1,060	2,500	2,000	(500)	-20%
	PTEC/PCE courses					
13-0541-5290	OPERATING SUPPLIES - PW SAFETY GRANT	2,998	6,000	6,000	-	0%
<b>Operating</b>		<b>\$ 665,321</b>	<b>\$ 486,305</b>	<b>\$ 497,700</b>	<b>\$ 11,395</b>	<b>2%</b>
11-0541-6300	IMPROVEMENTS	296,240	126,544	-	(126,544)	-100%
13-0541-6980	IMPROVEMENTS	71,931	166,313	-	(166,313)	-100%
21-0541-6300	IMPROVEMENTS	-	402,500	457,200	54,700	14%
	CIP: Pavement Management Plan					
21-0541-6908	ROAD RESURFACING	910,890	-	-	-	-
21-0541-6979	STORM DRAINAGE	71,931	166,313	-	(166,313)	-100%
35-0541-6300	IMPROVEMENTS	1,124	349,524	110,800	(238,724)	-68%
	CIP: Pavement Management Plan					
35-0541-6962	VEHICLES	-	-	160,000	160,000	-
	CIP: Fleet Backhoe Replacement					
35-0541-6982	ROADWAY IMPROVEMENT PROJECTS	5,005	-	-	-	-
<b>Capital</b>		<b>\$ 1,357,121</b>	<b>\$ 1,211,194</b>	<b>\$ 728,000</b>	<b>\$ (483,194)</b>	<b>-40%</b>
<b>Total</b>		<b>\$ 2,290,996</b>	<b>\$ 1,873,499</b>	<b>\$ 1,424,900</b>	<b>\$ (448,599)</b>	<b>-24%</b>

# Recreation

## Responsibilities

The Recreation Department provides leisure services to the community to enhance quality of life. Program offerings include:

- Children’s break program care: Holiday, Spring, and Summer Enrichment programs include organized activities for children while schools are closed.
- Athletic leagues and programs including adult basketball and volleyball, youth basketball, soccer, flag football, swimming, cross country, and volleyball.
- Classes including athletics, art, hobbies, crafts, instructional courses, fitness, and art.
- Special events: Halloween Field of Screams, Music in the Park Series, Winterfest, Holiday Night Parade, Breakfast with Santa, Pow Wow Festival and Parade, Food Truck Rally, Taco Fest, Holiday Craft Fair, Art in the Park, Teen Freaky Fridays, and Yard Sales.

## Budget Summary

Division	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
Athletics	\$110,346	\$155,200	\$167,000	\$11,800	8%
Aquatics	\$93,839	\$153,800	\$148,400	\$(5,400)	-4%
Special Events	\$80,199	\$96,700	\$105,100	\$8,400	9%
Recreation	\$1,611,489	\$3,845,939	\$1,620,800	\$(2,202,139)	-58%
<b>Department</b>	<b>\$1,895,872</b>	<b>\$4,251,639</b>	<b>\$2,041,300</b>	<b>\$(2,210,339)</b>	<b>-52%</b>

## Budget Notes

The departmental budget decreased 52% based on the impact of non-recurring funding for the Recreation Center Renovation/Replacement project. The FY23 budget included \$2,352,000 for design services in the event the City proceeded with the initial phases of renovation/reconstruction. The City instead elected to conduct a comprehensive master planning process to evaluate all recreation programs and facilities Citywide, which is ongoing and a management priority for FY24. The design funds remained unexpended and will be re-appropriated at a future date.

The budget includes a net increase of 0.63 full-time equivalent (FTE) positions. One Program Coordinator position was reclassified to Recreation Superintendent at a higher pay grade. One Recreation Leader II position was added, while part-time schedules decreased by approximately 790 annual hours.

Budgeted capital projects include:

- Special event stage: \$110,000
- Fitness equipment replacements: \$19,000
- Special event tents (2): \$10,400

## Recreation

### Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	FY 2024 Task
1	1e	Leverage personnel and volunteers to deliver physical and mental wellness programs and messaging	Work with Library Department to establish success metrics and identify resource requirements for FY25 budget
1	1e	Implement a Citywide initiative in observance of mental health awareness month	Work with Library Department to establish success metrics and identify resource requirements for FY25 budget
2	2c	Complete recreation master plan	Present draft plan to City Council by December 31, 2023
3	3b	Set up annual meetings with civic groups and organizations	Establish meeting schedule
3	3c	Set up meetings with Library, Recreation and St. Petersburg College teen and young professional groups to discuss opportunities for partnerships	Work with Library Department to establish quarterly meeting schedule
3	3c	Establish a task force comprised of Library, Recreation and St. Petersburg College leadership staff and young professionals to discuss efforts to attract and engage users	Work with Library Department to establish quarterly meeting schedule
3	3c	Plan a series of events geared toward young professionals in the community	Work with Library Department to establish event schedule



## Recreation

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### Performance Measures

	FY 2022 Actual	FY 2023 Estimate	FY 2024 Goal
<b>Outputs:</b>			
Recreation Center visits	56,474	60,466	62,000
Recreation cards issued	2,863	2,118	2,500
Special event attendees	23,715	22,721	23,000
Pool visitors*	15,977	9,301	15,000
Summer camp enrollees	1,309	1,387	1,400
Programs offered	279	334	340
Athletics enrollees	617	511	600
Facility rentals	1,288	1,497	1,500
<b>Efficiency:</b>			
% of residents with recreation cards	15%	11%	15%
Personnel and operating costs per capita	\$76	\$90	\$90
<b>Effectiveness:</b>			
Facility rental income	\$74,554	\$72,000	\$72,000
Strategic Plan tasks completed	N/A	N/A	7

\*No swim team rental in FY 2023.

**Recreation Department: Athletics Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0572-1200	SALARIES - REGULAR	47,195	50,000	54,600	4,600	9%
01-0572-1310	SALARIES - PART TIME	10,009	18,800	20,200	1,400	7%
01-0572-1400	SALARIES - OVERTIME	45	-	-	-	0%
01-0572-1503	EDUCATION/SPECIAL PAY	1,320	1,400	1,400	-	0%
01-0572-1509	CELL PHONE ALLOWANCE	480	500	500	-	0%
01-0572-2100	FICA	4,518	5,400	5,900	500	9%
01-0572-2210	FRS	6,486	9,100	10,300	1,200	13%
01-0572-2310	HEALTH/LIFE INSURANCE	8,588	9,200	10,400	1,200	13%
01-0572-2320	L/T DISABILITY INSURANCE	111	100	100	-	0%
01-0572-2400	WORKERS' COMPENSATION	39	100	900	800	800%
<b>Personnel</b>		<b>\$ 78,790</b>	<b>\$ 94,600</b>	<b>\$ 104,300</b>	<b>\$ 9,700</b>	<b>10%</b>
01-0572-3100	PROFESSIONAL SERVICES	740	600	600	-	0%
01-0572-3485	CONTRACT SERVICE - INSTRUCTORS	5,606	25,000	27,500	2,500	10%
	Group fitness instructors: \$22,000					
	Youth lacrosse coach: \$2,000					
	Volleyball coach: \$1,400					
	Track and field coach: \$1,000					
	Cross country coach: \$600					
	Cheerleading coach: \$500					
01-0572-3490	CONTRACT SERVICE - OTHER	-	4,100	4,100	-	0%
	Fitness center preventive maintenance: \$3,600					
	Fitness Center repairs: \$500					
01-0572-3495	SPORTS OFFICIALS	5,575	9,300	10,200	900	10%
	Youth basketball officials: \$4,000					
	Youth flag football sports official: \$3,800					
	Adult flag football: \$1,800					
	Intramural officials: \$600					
01-0572-4000	TRAVEL/PER DIEM	1,199	1,000	1,000	-	0%
	Conference meals & hotel (4 nights x 1 staff)					
01-0572-4890	PROMOTIONAL - OTHER	-	50	100	50	100%
01-0572-4912	LICENSES AND PERMITS	228	800	800	-	0%
	Soccer field lighting software: \$500					
	Outdoor court lighting software: \$300					
01-0572-5250	OPERATING SUPPLIES - UNIFORM	50	100	100	-	0%
	Uniform allowance (1 Program Coordinator, 1 Rec Leader)					
01-0572-5275	OPERATING SUPPLIES - ATHLETIC PROGRAMS	15,712	17,500	16,700	(800)	-5%
	Youth basketball - uniforms, trophies, awards: \$5,700					
	Youth flag football - uniforms, field paint, awards: \$3,400					
	Youth swim team - shirts, towel, cap, awards: \$2,000					
	Youth cheerleading (one league): \$1,400					
	Youth cross country - uniforms, awards: \$1,100					
	Youth volleyball - uniforms, balls, awards: \$1,000					
	Intramurals (multiple sports ages 17+): \$900					
	Youth track and field - uniforms, awards: \$700					
	Pickleball tournament: \$300					
	Adult flag football: \$200					

**Recreation Department: Athletics Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0572-5281	OPERATING SUPPLIES - SPORTS EQUIPMENT	852	1,600	1,000	(600)	-38%
	Fitness studio equipment: \$500					
	Pickleball replacement net set: \$200					
	Basketball nets (Indoor and outdoor): \$100					
	Replacement pickleball paddle: \$100					
	Replacement pickleballs (24 balls): \$100					
01-0572-5430	DUES/MEMBERSHIPS	187	150	200	50	33%
01-0572-5440	CONFERENCES/TRAINING/EDUCATION	1,407	400	400	-	0%
	FRPA annual conference					
<b>Operating</b>		<b>\$ 31,556</b>	<b>\$ 60,600</b>	<b>\$ 62,700</b>	<b>\$ 2,100</b>	<b>3%</b>
<b>Total</b>		<b>\$ 110,346</b>	<b>\$ 155,200</b>	<b>\$ 167,000</b>	<b>\$ 11,800</b>	<b>8%</b>

**Recreation Department: Aquatics Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0573-1200	SALARIES - REGULAR	24,213	25,700	22,800	(2,900)	-11%
01-0573-1300	SALARIES - SEASONAL	37,306	82,800	83,200	400	0%
01-0573-1400	SALARIES - OVERTIME	339	-	-	-	-
01-0573-1503	EDUCATION/SPECIAL PAY	300	-	300	300	-
01-0573-1509	CELL PHONE ALLOWANCE	240	300	300	-	0%
01-0573-2100	FICA	4,840	8,300	8,200	(100)	-1%
01-0573-2210	FRS	2,824	3,300	3,200	(100)	-3%
01-0573-2310	HEALTH/LIFE INSURANCE	4,351	9,100	5,200	(3,900)	-43%
01-0573-2320	L/T DISABILITY INSURANCE	111	100	100	-	0%
01-0573-2400	WORKERS' COMPENSATION	819	2,800	3,000	200	7%
<b>Personnel</b>		<b>\$ 75,343</b>	<b>\$ 132,400</b>	<b>\$ 126,300</b>	<b>\$ (6,100)</b>	<b>-5%</b>
01-0573-4000	TRAVEL/PER DIEM	871	1,000	1,000	-	0%
	Conference hotel, meals (4 days x 1 staff)					
01-0573-4690	R & M - OTHER	2,721	3,700	4,000	300	8%
	Miscellaneous repairs: \$2,500					
	Pool pump replacement: \$1,500					
01-0573-4912	LICENSES & PERMITS	475	900	900	-	0%
	Health Department permits: \$600					
	American Red Cross licensing: \$300					
01-0573-5211	OPERATING SUPPLIES - POOL	10,759	12,000	12,600	600	5%
	Chemicals: \$12,500					
	Pool testing reagents: \$100					
01-0573-5250	OPERATING SUPPLIES - UNIFORMS	25	100	100	-	0%
01-0573-5290	OPERATING SUPPLIES - GENERAL	3,091	3,000	2,700	(300)	-10%
	Rescue and taining equipment: \$1,000					
	Lifeguard uniforms - suits/shirts: \$900					
	Miscellaneous: \$600					
	First Aid supplies: \$200					
01-0573-5430	DUES/MEMBERSHIPS	174	200	200	-	0%
	Association of Aquatic Professionals: \$40					
	FRPA: \$160					
01-0573-5440	CONFERENCES/TRAINING/EDUCATION	378	500	600	100	20%
	FRPA: \$400					
	American Red Cross certification: \$100					
	CPO renewal: \$100					
<b>Operating</b>		<b>\$ 18,495</b>	<b>\$ 21,400</b>	<b>\$ 22,100</b>	<b>\$ 700</b>	<b>3%</b>
<b>Total</b>		<b>\$ 93,839</b>	<b>\$ 153,800</b>	<b>\$ 148,400</b>	<b>\$ (5,400)</b>	<b>-4%</b>

**Recreation Department: Special Events Division**

Account	Description/Itemization	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
33-0574-1300	SALARIES - SEASONAL	-	800	800	-	0%
33-0574-1400	SALARIES - OVERTIME	4,531	2,500	4,300	1,800	72%
33-0574-2100	FICA	-	500	500	-	0%
33-0574-2210	FRS	-	200	200	-	0%
<b>Personnel</b>		<b>\$ 4,531</b>	<b>\$ 4,000</b>	<b>\$ 5,800</b>	<b>\$ 1,800</b>	<b>45%</b>
33-0574-3406	CONTRACT SERVICE - KIDS NIGHT OUT	5	400	1,000	600	150%
33-0574-3409	CONTRACT SERVICE - MOVIES SERIES	465	900	500	(400)	-44%
33-0574-3411	CONTRACT SERVICE - FIELD OF SCREAMS	-	3,500	3,500	-	0%
33-0574-3414	CONTRACT SERVICE - TRI IF U DARE	1,350	1,500	1,500	-	0%
33-0574-3417	CONTRACT SERVICE - WINTERFEST	15,710	12,800	12,800	-	0%
33-0574-3425	CONTRACT SERVICE - TACO FEST	1,095	1,900	2,300	400	21%
33-0574-3428	CONTRACT SVCE - POW WOW	15,237	15,000	16,500	1,500	10%
	Fireworks: \$6,950					
	Entertainment (bands, sound): \$5,000					
	PSCO: \$4,100					
	Explorers donation: \$450					
33-0574-3429	CONTRACT SERVICE - MUSIC IN THE PARK	10,285	7,700	7,700	-	0%
33-0574-3435	CONTRACT SERVICE - HOLIDAY PARADE	1,876	2,000	2,000	-	0%
33-0574-3436	CONTRACT SERVICE - FOOD TRUCK RALLY	1,425	2,600	3,000	400	15%
33-0574-3439	CONTRACT SERVICE - MURDER MYSTERY	2,700	3,200	4,000	800	25%
33-0574-4110	COMMUNICATIONS	290	500	700	200	40%
	Credit card processing mobile service					
33-0574-4500	INSURANCE	1,460	3,000	3,000	-	0%
33-0574-4909	BANK FEES	-	-	800	800	-
	Credit card processing fees					
33-0574-4912	LICENSES & PERMITS	-	800	800	-	0%
	License to sell beer/wine					
33-0574-5202	OPERATING SUPPLIES - DADDY DAUGHTER	1,034	1,500	1,500	-	0%
33-0574-5204	OPERATING SUPPLIES - REC TEEN BOARD	6,655	9,000	11,000	2,000	22%
33-0574-5205	OPERATING SUPPLIES - BREAKFAST WITH SANTA	452	600	600	-	0%
33-0574-5206	OPERATING SUPPLIES - KIDS NIGHT OUT	865	1,000	1,100	100	10%
33-0574-5209	OPERATING SUPPLIES - MOVIES SERIES	82	100	200	100	100%
33-0574-5212	OPERATING SUPPLIES - SR ADULT LOUNGE	917	900	900	-	0%
33-0574-5214	OPERATING SUPPLIES - TRI IF U DARE	2,791	3,000	3,000	-	0%
33-0574-5215	OPERATING SUPPLIES - MUSIC IN THE PARK	246	600	600	-	0%
33-0574-5217	OPERATING SUPPLIES - WINTERFEST	63	500	1,200	700	140%
33-0574-5218	OPERATING SUPPLIES - DOGGY DERBY	50	200	200	-	0%
33-0574-5222	OPERATING SUPPLIES - FAMILY FUN NIGHT	1,348	2,300	2,100	(200)	-9%
33-0574-5225	OPERATING SUPPLIES - POW WOW	2,665	5,000	5,200	200	4%
33-0574-5232	OPERATING SUPPLIES - FIELD OF SCREAMS	740	800	1,500	700	88%
33-0574-5234	OPERATING SUPPLIES - CRAFT FAIR	171	1,500	1,500	-	0%
33-0574-5235	OPERATING SUPPLIES - LIBRARY TEEN BOARD	455	-	-	-	-
33-0574-5239	OPERATING SUPPLIES - ART IN THE PARK	305	1,400	1,400	-	0%
33-0574-5247	COGS - BEER/SELZER/WINE	2,891	4,600	3,800	(800)	-17%
	Pow Wow Fest: \$1,700					

**Recreation Department: Special Events Division**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
	Food Truck Festival: \$1,000					
	Taco Fest: \$1,000					
	Murdery Mystery: \$100					
33-0574-5278	OPERATING SUPPLIES - HOLIDAY PARADE	125	600	800	200	33%
33-0574-5279	OPERATING SUPPLIES - FOOD TRUCK RALLY	620	600	600	-	0%
33-0574-5282	OPERATING SUPPLIES - MURDER MYSTERY	772	1,300	700	(600)	-46%
33-0574-5283	OPERATING SUPPLIES - TACO FEST	523	1,400	1,300	(100)	-7%
<b>Operating</b>		<b>\$ 75,667</b>	<b>\$ 92,700</b>	<b>\$ 99,300</b>	<b>\$ 6,600</b>	<b>7%</b>
<b>Total</b>		<b>\$ 80,199</b>	<b>\$ 96,700</b>	<b>\$ 105,100</b>	<b>\$ 8,400</b>	<b>9%</b>

**Recreation Department: Recreation Division**

Account	Description/Itemization	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
01-0575-1200	SALARIES - REGULAR	420,811	444,500	564,000	119,500	27%
01-0575-1300	SALARIES - SEASONAL	48,958	92,700	93,600	900	1%
01-0575-1310	SALARIES - PART TIME	68,311	73,200	31,800	(41,400)	-57%
01-0575-1400	SALARIES - OVERTIME	8,073	7,200	7,200	-	0%
01-0575-1503	EDUCATION/SPECIAL PAY	6,180	7,800	9,200	1,400	18%
01-0575-1509	CELL PHONE ALLOWANCE	1,680	1,700	2,000	300	18%
01-0575-2100	FICA	41,548	47,400	53,500	6,100	13%
01-0575-2210	FRS	68,918	82,300	96,400	14,100	17%
01-0575-2220	ICMA	4,031	4,200	4,700	500	12%
01-0575-2310	HEALTH/LIFE INSURANCE	86,172	96,000	120,800	24,800	26%
01-0575-2320	L/T DISABILITY INSURANCE	836	1,000	1,300	300	30%
01-0575-2400	WORKERS' COMPENSATION	1,521	4,800	5,400	600	13%
<b>Personnel</b>		<b>\$ 757,039</b>	<b>\$ 862,800</b>	<b>\$ 989,900</b>	<b>\$ 127,100</b>	<b>15%</b>
01-0575-3100	PROFESSIONAL SERVICES	295	400	400	-	0%
	Background screening- camp events: \$200					
	Background screening- instructors: \$200					
01-0575-3430	CONTRACT SERVICE - COMPUTER	-	4,700	3,900	(800)	-17%
	Rec Trac software: \$3,000					
	Website, antivirus, Tyler licenses: \$800					
	Subdomain certification: \$100					
01-0575-3485	CONTRACT SERVICE - INSTRUCTORS	41,500	60,000	60,000	-	0%
01-0575-3490	CONTRACT SERVICE - OTHER	10,208	21,000	13,000	(8,000)	-38%
	Fitness studio, stage, raquetball floor resurfacing: \$9,000					
	Annual carpet cleaning: \$3,000					
	Miscellaneous repairs: \$1,000					
01-0575-3491	CAMPS	13,012	32,200	35,200	3,000	9%
	Summer K-5th trips (220 kids x 9 trips x \$10): \$19,800					
	Summer Teen trips (45 kids x 17 trips x \$14): \$10,700					
	Summer Camp special events: \$3,500					
	Spring Break Camp trips (45 campers x \$13/trip): \$600					
	Winter Camp trips (45 campers x \$13/trip): \$600					
01-0575-3511	SENIOR TRIPS/PROGRAMS	2,253	10,500	8,000	(2,500)	-24%
	Daytrip entrance fees (40 trips/year)					
01-0575-4000	TRAVEL/PER DIEM	1,271	2,700	3,800	1,100	41%
	FRPA state conference (hotel - 4 nights, 2 rooms): \$1,900					
	FRPA state conference (meals - 4 days, 2 staff): \$600					
	Senior trip lunch per diem: \$700					
	Agency summit - hotel: \$500					
	Agency summit - fuel: \$100					
01-0575-4110	COMMUNICATIONS	32,609	20,800	19,000	(1,800)	-9%
01-0575-4120	POSTAGE/UPS	180	300	200	(100)	-33%
01-0575-4310	ELECTRIC	181,477	186,700	215,000	28,300	15%
01-0575-4320	WATER/SEWER	9,263	8,000	9,700	1,700	21%
01-0575-4440	RENTAL/LEASE	-	-	-		
01-0575-4460	BUS TRIPS - CAMPS	8,508	16,000	18,500	2,500	16%
	Summer Camp bus: \$17,000					
	Break Camp bus: \$1,500					
01-0575-4500	INSURANCE - LIABILITY	2,554	3,000	3,200	200	7%
01-0575-4512	INSURANCE-PROPERTY	32,981	33,000	35,100	2,100	6%

**Recreation Department: Recreation Division**

Account	Description/Itemization	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
01-0575-4520	INSURANCE - VEHICLES	961	1,400	1,300	(100)	-7%
01-0575-4600	REPAIRS & MAINTENANCE	-	-	-	-	-
01-0575-4610	MAINTENANCE - COPIER	2,099	1,500	2,000	500	33%
01-0575-4630	R & M - COMPUTER	2,822	-	-	-	-
35-0575-4650	R& M - BLDGS & GROUNDS	-	18,000	-	(18,000)	-100%
01-0575-4660	R & M - VEHICLES	1,691	1,000	1,500	500	50%
01-0575-4690	R & M - OTHER	1,281	1,500	1,500	-	0%
	Ice machine repair - Recreation & Park View: \$1,000					
	Custodial equipment repair: \$500					
01-0575-4704	PRINTING - BROCHURES	8,937	7,000	8,000	1,000	14%
01-0575-4721	PRINTING - OFFICE	540	700	700	-	0%
01-0575-4890	PROMOTIONAL - OTHER	1,299	1,600	1,600	-	0%
	Constant Contact: \$1,200					
	Promotion items: \$200					
	Social media marketing: \$200					
01-0575-4909	BANK FEES	-	-	-	-	-
01-0575-4912	LICENSES & PERMITS	3,045	3,200	3,100	(100)	-3%
	Motion picture license: \$800					
	BMI - music: \$600					
	SESAC: \$600					
	Health permits - Recreation & Park View: \$500					
	ASCAP: \$400					
	RecTrac SSL certification license: \$200					
01-0575-5110	OFFICE SUPPLIES	3,888	5,500	5,500	-	0%
	Office supplies: \$5,000					
	Miscellaneous IT supplies: \$500					
01-0575-5210	OPERATING SUPPLIES - CLEANING	10,651	13,000	13,000	-	0%
	Cleaning supplies: \$10,000					
	Gym wipes: \$3,000					
01-0575-5240	FUEL	3,669	2,700	1,900	(800)	-30%
01-0575-5250	OPERATING SUPPLIES - UNIFORM	442	1,000	1,000	-	0%
	As-needed replacement shirts: \$370					
	Uniforms (2 Program Coordinators, 2 Rec II, 1 Rec I): \$350					
	Custodian shirts: \$140					
	Director & Administrative Assistant: \$140					
01-0575-5261	OPERATING SUPPLIES - BREAK CAMPS	1,078	1,800	1,900	100	6%
	School Days Out supplies: \$1,000					
	Spring Break Camp supplies: \$450					
	Winter Break supplies: \$450					
01-0575-5266	OPERATING SUPPLIES - SUMMER	9,271	9,900	10,000	100	1%
	General supplies and equipment: \$4,325					
	Camp shirts: \$2,295					
	Special activities (\$165 per group x 11 groups): \$2,000					
	Teen intern program: \$840					
	Camp staff shirts: \$540					
01-0575-5281	OPERATING SUPPLIES - SPORTS EQUIPMENT	2,828	1,000	1,000	-	0%
01-0575-5290	OPERATING SUPPLIES - GENERAL	9,943	12,000	10,000	(2,000)	-17%
	Young programs: \$2,300					
	E-sports: \$2,200					



**Recreation Department: Recreation Division**

Account	Description/Itemization	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget	Change (\$)	Change (%)
	Scheduled computer replacement (front desk): \$1,400					
	Miscellaneous: \$1,000					
	Lil programs (13 programs x 8 part): \$800					
	Helium tank and refill: \$700					
	Drone racing: \$400					
	Party package supplies: \$300					
	Staff-led specialty camps (2 camps x 10 part): \$300					
	Adult programs (2 programs): \$200					
	IT supplies: \$200					
	Senior socials (8 programs): \$200					
35-0575-5290	OPERATING SUPPLIES - GENERAL	32,156	-	-	-	-
01-0575-5410	BOOKS/PUBLICATIONS	31	100	100	-	0%
01-0575-5430	DUES/MEMBERSHIPS	1,045	1,400	1,300	(100)	-7%
	FRPA Silver Agency membership: \$900					
	NRPA Agency membership: \$400					
01-0575-5440	CONFERENCES/TRAINING/EDUCATION	662	1,600	1,100	(500)	-31%
	FRPA annual conference: \$800					
	Agency summit: \$300					
<b>Operating</b>		<b>\$ 434,450</b>	<b>\$ 485,200</b>	<b>\$ 491,500</b>	<b>\$ 6,300</b>	<b>1%</b>
01-0575-6410	EQUIPMENT	-	7,000	-	(7,000)	-100%
21-0575-6200	BUILDINGS	-	2,352,000	-	(2,352,000)	-100%
21-0575-6300	IMPROVEMENTS	-	-	-	-	-
35-0575-6400	EQUIPMENT	-	10,000	120,400	110,400	1104%
	CIP: Special Event Stage: \$110,000					
	CIP: Special Event Tents (2): \$10,400					
35-0575-6962	VEHICLE	-	86,939	-	(86,939)	-100%
35-0575-6965	REC CENTER EQUIPMENT	-	42,000	19,000	(23,000)	-55%
	CIP: Fitness Equipment					
<b>Capital</b>		<b>\$ -</b>	<b>\$ 2,497,939</b>	<b>\$ 139,400</b>	<b>\$ (2,335,539)</b>	<b>-94%</b>
01-0575-6913	INTERFUND TRANSFER	420,000	-	-	-	-
<b>Other</b>		<b>\$ 420,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total</b>		<b>\$ 1,611,489</b>	<b>\$ 3,845,939</b>	<b>\$ 1,620,800</b>	<b>\$ (2,202,139)</b>	<b>-58%</b>

## Non-Departmental

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Other financing uses, such as transfers, are reported in this section.

**Non-Departmental**

<b>Account</b>	<b>Description/Itemization</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Amended</b>	<b>FY 2024 Budget</b>	<b>Change (\$)</b>	<b>Change (%)</b>
01-0581-9101	TRANSFERS OUT	-	2,098,050	-	(2,098,050)	-100%
36-0581-9100	TRANSFERS OUT	2,844,556	1,241,057	-	(1,241,057)	-100%
<b>Interfund Transfers</b>		<b>\$ 2,844,556</b>	<b>\$ 3,339,107</b>	<b>\$ -</b>	<b>\$ (3,339,107)</b>	<b>-100%</b>
<b>Total</b>		<b>\$ 2,844,556</b>	<b>\$ 3,339,107</b>	<b>\$ -</b>	<b>\$ (3,339,107)</b>	<b>-100%</b>

## Long-Range Operating Financial Plans

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Forecasted revenues and operating expenditures for major funds over the next five years are included in this section to ensure the current year is balanced while maintaining a long-term perspective. Capital improvements are then scheduled, per the CIP, based on funding availability. Many underlying assumptions for FY24 budget drivers are described in the Executive Summary and/or Key Revenue Sources section of this document. Longer-term assumptions and forecasts beginning in FY25 are described in this section.

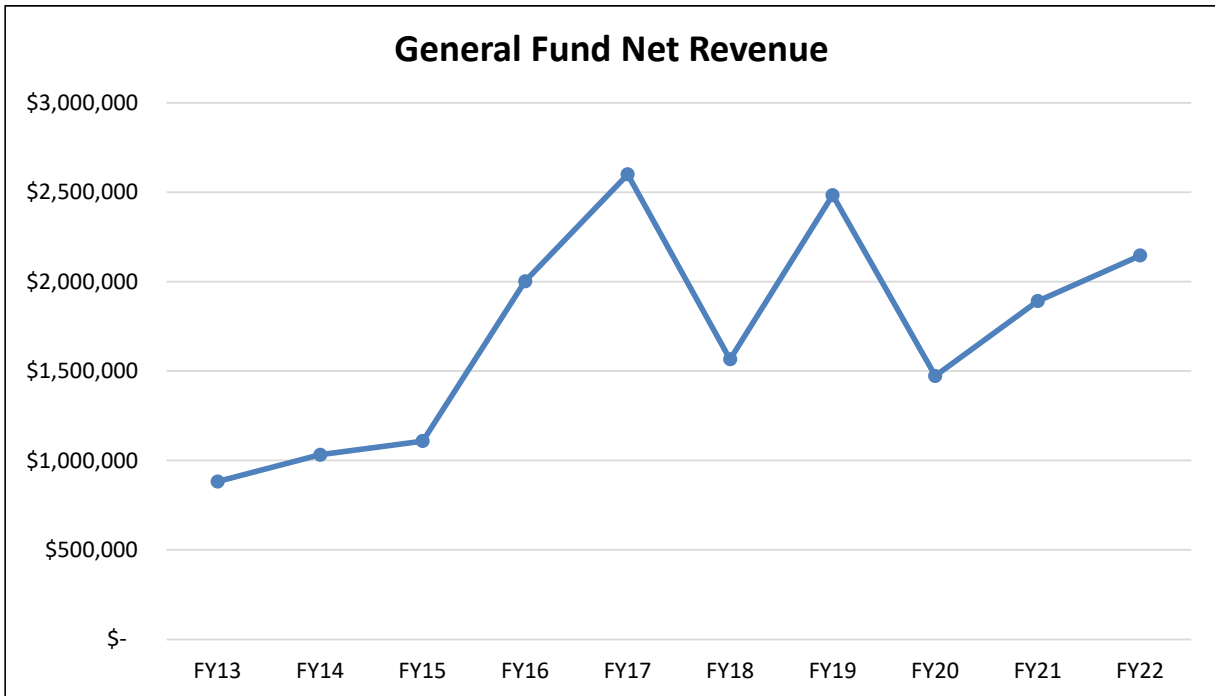
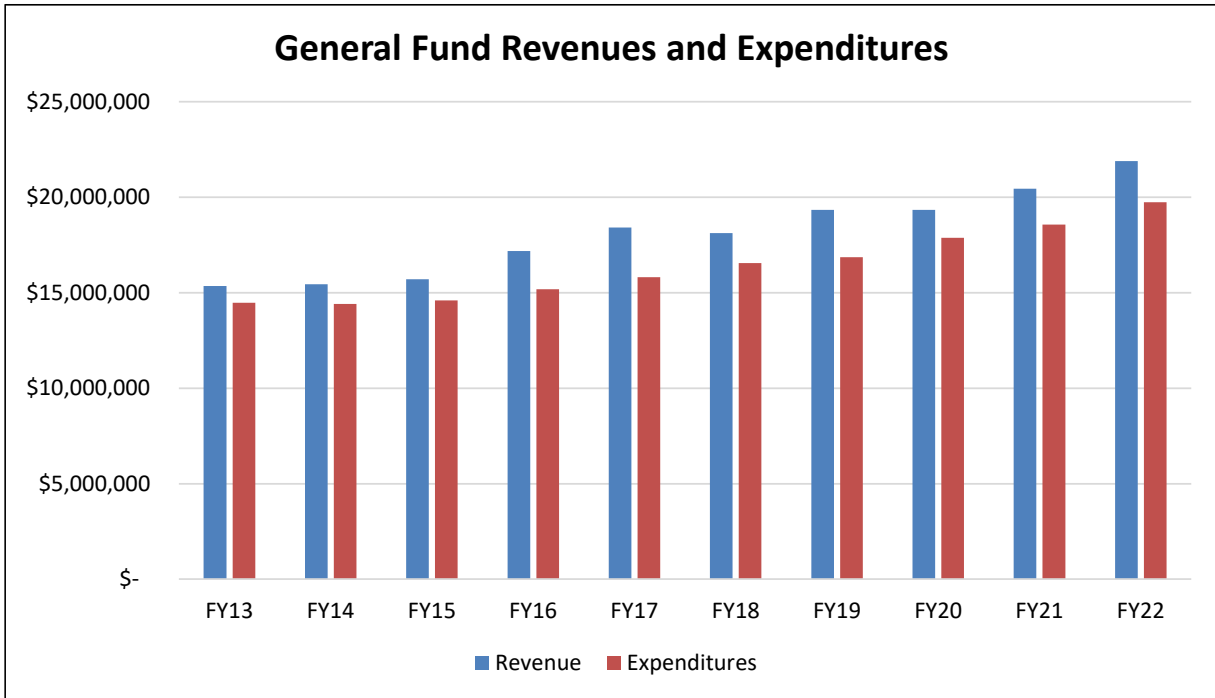
The success strategies contemplated by the City's Strategic Plan include action plans and tasks primarily focused on FY24. However, the four pillars (Quality of Life, Infrastructure, Community Partnerships, and Financial and Operational) are inherently long-term in nature, with aspirational goals established through the year 2030. As the Strategic Plan evolves, resource requirements for upcoming budget periods will be identified and reflected in long-range operating financial plans.

## General Fund

	FY 2022 Actual	FY 2023 Amended	FY 2023 Estimated	FY 2024 Budget	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
<b>Beginning Fund Balance</b>	\$ 7,453,036	\$ 8,148,846	\$ 8,148,846	\$ 7,561,711	\$ 7,561,711	\$ 8,493,752	\$ 9,225,518	\$ 9,293,208
<b>Revenues</b>								
Ad Valorem Taxes	4,314,207	4,691,600	4,691,600	5,141,600	5,450,096	5,613,599	5,613,599	5,613,599
Other Taxes	4,358,539	4,041,200	4,411,200	4,227,500	4,269,775	4,312,473	4,355,597	4,399,153
Licenses & Permits	505,846	280,000	610,000	160,000	160,000	160,000	160,000	160,000
Intergovernmental	2,831,718	2,119,300	2,787,300	2,666,500	2,666,500	2,666,500	2,666,500	2,666,500
Charges for Service	9,670,042	10,610,800	10,225,800	10,671,400	11,204,970	11,485,094	11,485,094	11,485,094
Fines & Forfeitures	50,182	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Miscellaneous	195,151	130,300	858,300	333,600	333,600	333,600	333,600	333,600
<b>Other Financing</b>								
Transfers In	17,511	126,868	126,868	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
<b>Total Funding Sources</b>	<b>\$ 21,943,196</b>	<b>\$ 22,015,068</b>	<b>\$ 23,726,068</b>	<b>\$ 23,215,600</b>	<b>\$ 24,099,941</b>	<b>\$ 24,586,266</b>	<b>\$ 24,629,391</b>	<b>\$ 24,672,947</b>
<b>Expenditures</b>								
Personnel	13,835,910	15,978,300	15,728,300	16,432,500	16,163,800	16,648,700	17,148,200	17,662,600
Operating	5,718,366	6,272,053	6,240,053	6,526,200	6,722,000	6,923,700	7,131,400	7,345,300
Capital	154,810	138,500	138,500	118,600	138,500	138,500	138,500	138,500
Miscellaneous	38,300	108,300	108,300	138,300	143,600	143,600	143,600	143,600
<b>Other Financing</b>								
Transfers Out	1,500,000	2,098,050	2,098,050	-	-	-	-	-
<b>Total Funding Uses</b>	<b>\$ 21,247,386</b>	<b>\$ 24,595,203</b>	<b>\$ 24,313,203</b>	<b>\$ 23,215,600</b>	<b>\$ 23,167,900</b>	<b>\$ 23,854,500</b>	<b>\$ 24,561,700</b>	<b>\$ 25,290,000</b>
<b>Ending Fund Balance</b>	<b>\$ 8,148,846</b>	<b>\$ 5,568,711</b>	<b>\$ 7,561,711</b>	<b>\$ 7,561,711</b>	<b>\$ 8,493,752</b>	<b>\$ 9,225,518</b>	<b>\$ 9,293,208</b>	<b>\$ 8,676,155</b>

## General Fund

Over the ten-year period from FY13 to FY22, General Fund revenue grew steadily and in excess of rising expenditures, returning average annual net revenue of \$1.7 million.



Despite this strong recent history, forward looking projections are prepared conservatively. Fund balance is projected to continue growing through FY27 but at reduced rates of growth, before ultimately declining in FY28.

## General Fund

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The City’s fund balance policy goal is to maintain unassigned balance equivalent to at least three months (25%) of General Fund personnel and operating expenditures. Each of the next five years is projected to comply with the fund balance policy:

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning fund balance	\$7,561,711	\$7,561,711	\$8,493,752	\$9,225,518	\$9,293,208
Ending fund balance	\$7,561,711	\$8,493,752	\$9,225,518	\$9,293,208	\$8,676,155
Unassigned balance as percent of expenditures	33%	37%	39%	38%	35%
Months of expenditures	4.0	4.5	4.7	4.6	4.2

There are no projected transfers out from the General Fund to support the CIP, as has traditionally been the case. This is due to the impact of ARPA Fund revenue, which has been and will be used to reimburse CIP activity.

### Ad Valorem Taxes

Ad Valorem Tax revenue will increase by 10% versus FY23 budgeted revenue in FY24 and is projected to increase by 6% and 3% in FY25 and FY26, respectively, assuming sustained upward pressure on housing prices, albeit at reduced rates of growth. Forecasts assume headwinds associated with higher mortgage rates will affect demand, and ad valorem revenue is estimated to stop growing beginning in FY27. There are no projected changes to the millage rate forecasted in the five-year planning period.

### Other Taxes

General Fund FY24 Other Taxes will increase 7% over FY23 budgeted revenue and future projections include sustained 1% annual growth from FY25 through FY28, with an underlying assumption that franchise fees and utility services taxes, which are assessed on a fixed percentage basis, will benefit from utility companies recovering their own costs via fee increases. Communication Services Tax (CST) revenue experienced rapid growth in the initial pandemic environment, driven by remote work demands, but future estimates assume the revenue impacts associated with work trend transitions have already been realized.

### Licenses and Permits

The significant reduction reflected in Licenses and Permits from FY23 Estimated to FY24 Budget is due only to the reallocation of building permit revenue to a new fund. Offsetting expenditures were also reallocated, with no net impact to the General Fund. Remaining revenue sources are forecasted to remain unchanged through FY28.

# General Fund

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## Intergovernmental Revenue

Intergovernmental revenue is primarily driven by the Half-Cent Sales Tax and Municipal Revenue Sharing collections. Half-Cent Sales Tax revenue has grown by 6.4% on average since FY17, while Municipal Revenue Sharing has grown by an average of 9.3%. FY24 forecasts are described in the Key Revenue Sources section. Longer-term forecasts assume recent weakness observed in Penny for Pinellas local trends reflect a peak in sales tax collections more broadly, which will ultimately impact Half-Cent Sales Tax and Municipal Revenue Sharing revenues. No growth is projected throughout the five-year planning period in Intergovernmental sources.

## Charges for Service

Over 90% of General Fund Charges for Service revenue is related to the Fire Rescue program, with costs reimbursed pursuant to contractual arrangements. FY24 revenue reflects minimal change from the FY23 budget due to an FY23 Fire Rescue contract revenue correction itemized in the reconciliation sheet from the proposed to adopted budget. Longer-term forecasts assume reimbursements will continue to reflect future expenditure trends, with continued upward pressure in FY25 at a moderate rate of growth (+5%), tapering in FY26 (+2.5%), with no future growth assumed for FY27 or FY28. There are no assumed changes to contract provisions reflected in the five-year planning period.

## Miscellaneous Revenue

FY24 revenue assumes moderate declines in the interest rate environment and is considered a baseline for the remainder of the forecasting period, with no further growth assumed.

## Personnel Expenditures

FY24 budgeted personnel expenditures reflect the pay raises described in the Transmittal Letter, with 100% of personnel costs funded. FY25 expenditure projections begin to incorporate moderate levels of staff turnover and vacancy assumptions (i.e., projecting 95.5% of full personnel costs), with sustained underlying pay and benefit growth rates of 3% annually. FY25 forecasted personnel expenditures are calculated as follows, while FY26 – FY28 estimates include 3% gross increases applied to this base:

FY24 budgeted personnel expenditures	\$16,432,500
Less: turnover and vacancy assumption (4.5%)	\$739,400
Total	\$15,693,100
Plus: 3% gross increase (wages, retirement, insurance)	\$470,700
<b>FY25 personnel expenditures</b>	<b>\$16,163,800</b>



## General Fund

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### **Operating Expenditures**

FY24 operating expenditures are based on departmental line item budgets. Forward looking operating costs assume continued upward pressure on utility costs, fuel prices, and insurance premiums, with 3% sustained annual increases from FY25 to FY28. This is considered a conservative assumption, as the average annual expenditure growth rate for all General Fund expenditures collectively (including personnel, operating, and recurring capital outlay) from FY14 to FY22 was 3.5%.

### **Capital Outlay**

General Fund capital items typically include only library circulation materials and relatively minor equipment replacement that does not rise to the level of the CIP. FY24 capital items are based on departmental itemized budget requests. The capital outlay budget from FY25 through FY28 is projected to match FY23 levels and remain unchanged.

## Sales Tax Surcharge ("Penny") Fund

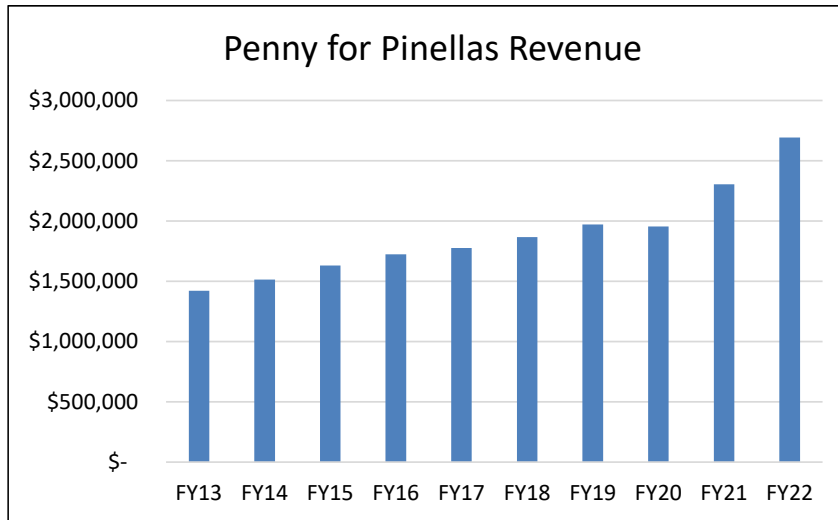
	FY 2022 Actual	FY 2023 Amended	FY 2023 Estimated	FY 2024 Budget	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
<b>Beginning Fund Balance</b>	\$ 8,615,723	\$ 11,387,026	\$ 11,387,026	\$ 11,607,223	\$ 9,849,723	\$ 14,378,923	\$ 4,593,360	\$ 4,060,797
<i>Penny III Distribution Balance</i>			654,208	-	-	-	-	-
<i>Penny IV Distribution Balance</i>			10,732,818	11,607,223	9,849,723	14,378,923	4,593,360	4,060,797
<b>Revenues</b>								
Ad Valorem Taxes	-	-	-	-	-	-	-	-
Other Taxes	2,693,826	2,150,000	2,730,000	2,500,000	2,438,000	2,316,000	2,316,000	2,316,000
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	2,800,000	140,000	-	-
Charges for Service	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Miscellaneous	35,952	2,000	348,000	200,000	25,000	6,000	6,000	6,000
<b>Other Financing</b>								
Transfers In	1,367,941	584,497	584,497	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	8,000,000	-	-
<b>Total Funding Sources</b>	<b>\$ 4,097,719</b>	<b>\$ 2,736,497</b>	<b>\$ 3,662,497</b>	<b>\$ 2,700,000</b>	<b>\$ 5,263,000</b>	<b>\$ 10,462,000</b>	<b>\$ 2,322,000</b>	<b>\$ 2,322,000</b>
<b>Expenditures</b>								
Personnel	-	-	-	-	-	-	-	-
Operating	95	300	300	300	-	-	-	-
Capital	1,326,321	3,441,744	3,442,000	4,457,200	733,800	17,873,000	600,000	75,000
Miscellaneous	-	-	-	-	-	2,374,563	2,254,563	2,254,563
<b>Other Financing</b>								
Transfers Out	-	-	-	-	-	-	-	-
<b>Total Funding Uses</b>	<b>\$ 1,326,416</b>	<b>\$ 3,442,044</b>	<b>\$ 3,442,300</b>	<b>\$ 4,457,500</b>	<b>\$ 733,800</b>	<b>\$ 20,247,563</b>	<b>\$ 2,854,563</b>	<b>\$ 2,329,563</b>
<b>Ending Fund Balance</b>	<b>\$ 11,387,026</b>	<b>\$ 10,681,479</b>	<b>\$ 11,607,223</b>	<b>\$ 9,849,723</b>	<b>\$ 14,378,923</b>	<b>\$ 4,593,360</b>	<b>\$ 4,060,797</b>	<b>\$ 4,053,235</b>

## Sales Tax Surcharge (“Penny”) Fund

Penny Fund expenditures are restricted by interlocal agreement to those that represent significant infrastructure improvements as opposed to routine or scheduled maintenance. Expenditures are based on both eligibility and the CIP schedule. The 15% fund balance decline from FY23 Estimated to FY24 Budget is due to the impact of the Fire Station 129 project, which increased budgeted capital outlay expenditures nearly 30%. While the change is not inherently unfavorable, any drawdown of Penny fund balance potentially affects the schedule or funding source of other future projects. Both the General Fund and CIP Fund could therefore be affected by any significant changes to the Penny Fund.

### Other Taxes

The “Penny for Pinellas” sales tax surcharge is reported in Other Taxes. This revenue source has experienced 8% average annual growth over the last ten years.



Collections increased dramatically following the worst of the Covid-19 pandemic in FY20, but based on declining growth trends observed more recently, future forecasts are projected conservatively. FY24 budgeted revenue assumes a decline of 8.4% versus FY23 estimated revenue, as described in the Key Revenue Sources section. FY25 and FY26 revenue is forecasted to decline 2.5% and 5%, respectively, from FY24 for conservative planning purposes. Revenue is then projected to stabilize in FY27 and FY28.

### Capital Outlay

The CIP includes \$19.6 million for renovation or replacement of the City’s Recreation Center. If reconstruction rather than renovation is approved, the current working assumption is that the City will utilize existing cash resources and limit the extent of any borrowing by pledging only the remaining installment of Penny for Pinellas revenue, which expires December 31, 2029. The debt would serve to smooth cash balances over a brief period rather than remain a long-term obligation. Given this key assumption, fund balance is sufficient to manage the CIP over the five-year period.

## Capital Improvements Plan (CIP) Fund

	FY 2022 Actual	FY 2023 Amended	FY 2023 Estimated	FY 2024 Budget	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
<b>Beginning Fund Balance</b>	\$ 4,299,462	\$ 5,565,689	\$ 5,565,689	\$ 6,164,426	\$ 3,643,826	\$ 1,602,426	\$ 7,404,524	\$ 5,950,824
<b>Revenues</b>								
Ad Valorem Taxes	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Miscellaneous	258,050	411,900	411,900	200,100	654,300	1,096,500	310,200	580,300
<b>Other Financing</b>								
Transfers In	2,100,102	2,579,982	2,579,982	-	-	5,456,598	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
<b>Total Funding Sources</b>	<b>\$ 2,358,152</b>	<b>\$ 2,991,882</b>	<b>\$ 2,991,882</b>	<b>\$ 200,100</b>	<b>\$ 654,300</b>	<b>\$ 6,553,098</b>	<b>\$ 310,200</b>	<b>\$ 580,300</b>
<b>Expenditures</b>								
Personnel	-	-	-	-	-	-	-	-
Operating	335,390	232,331	232,331	304,500	-	-	-	-
Capital	756,535	2,160,814	2,160,814	2,416,200	2,695,700	751,000	1,763,900	2,016,500
Miscellaneous	-	-	-	-	-	-	-	-
<b>Other Financing</b>								
Transfers Out	-	-	-	-	-	-	-	-
<b>Total Funding Uses</b>	<b>\$ 1,091,925</b>	<b>\$ 2,393,145</b>	<b>\$ 2,393,145</b>	<b>\$ 2,720,700</b>	<b>\$ 2,695,700</b>	<b>\$ 751,000</b>	<b>\$ 1,763,900</b>	<b>\$ 2,016,500</b>
<b>Ending Fund Balance</b>	<b>\$ 5,565,689</b>	<b>\$ 6,164,426</b>	<b>\$ 6,164,426</b>	<b>\$ 3,643,826</b>	<b>\$ 1,602,426</b>	<b>\$ 7,404,524</b>	<b>\$ 5,950,824</b>	<b>\$ 4,514,624</b>

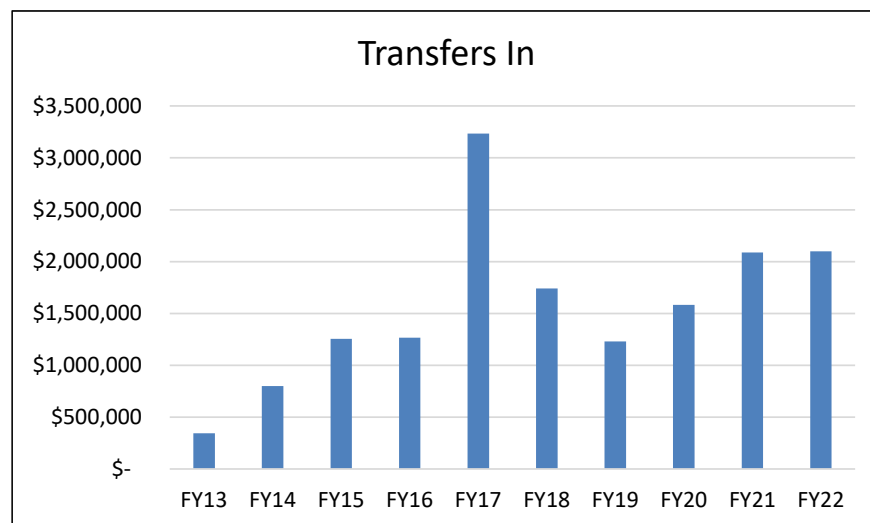
## Capital Improvements Plan (CIP) Fund

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The CIP fund is the default funding mechanism for infrastructure improvements ineligible for Penny funding or not available for Penny funding based on scheduled funding drawdowns. Operating expenditures reflected in the FY24 CIP Fund include only projects that are not anticipated to be capitalized. The Fund includes no recurring personnel or operating expenditures for which fund balance must be retained, and no independent revenue sources. Funding sources include transfers in from other funds and reimbursement of capital outlay expenditures, typically pursuant to Fire Service contracts. Funds are therefore accumulated or drawn upon based entirely on the CIP schedule and the 41% fund balance decline from FY23 Estimated to FY24 Budget is not considered inherently unfavorable.

### Transfers In

Historically, funds have been transferred from the General Fund to the CIP Fund to support the CIP. Such transfers averaged \$1.56 million annually over the last ten years.



Since FY22, funds have instead been transferred in from the American Rescue Plan Act (ARPA) Fund. ARPA funds are required to be spent by December 31, 2026. For planning purposes, the entirety of the ARPA Fund is projected to be expended (i.e., transferred into the CIP Fund on a project reimbursement basis) by FY26. Fund balance is sufficient to manage the entirety of the CIP throughout the five-year period based on this key assumption, providing substantial relief to the General Fund.

### Capital Outlay

The Stormwater Infrastructure Improvements project is currently projected to be funded via the CIP Fund. Meanwhile, the ongoing Stormwater Master Plan Update initiative is expected to identify recommendations for rehabilitation at a greater scale than has been historically funded. The final phase of the Master Plan Update will include the development of a stormwater fee to establish a supplemental funding mechanism for future stormwater rehabilitation projects. This effort is directly related to the Strategic Plan and remains an evolving issue.

## American Rescue Plan Act (ARPA) Fund

	FY 2022 Actual	FY 2023 Amended	FY 2023 Estimated	FY 2024 Budget	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
<b>Beginning Fund Balance</b>	\$ -	\$ 18,130	\$ 18,130	\$ 57,130	\$ 107,130	\$ 107,130	\$ -	\$ -
<b>Revenues</b>								
Ad Valorem Taxes	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	2,844,556	1,241,057	1,241,057	-	-	5,349,468	-	-
Charges for Service	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Miscellaneous	18,140	-	39,000	50,000	-	-	-	-
<b>Other Financing</b>								
Transfers In	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
<b>Total Funding Sources</b>	<b>\$ 2,862,696</b>	<b>\$ 1,241,057</b>	<b>\$ 1,280,057</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 5,349,468</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>								
Personnel	-	-	-	-	-	-	-	-
Operating	10	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
<b>Other Financing</b>								
Transfers Out	2,844,556	1,241,057	1,241,057	-	-	5,456,598	-	-
<b>Total Funding Uses</b>	<b>\$ 2,844,566</b>	<b>\$ 1,241,057</b>	<b>\$ 1,241,057</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,456,598</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 18,130</b>	<b>\$ 18,130</b>	<b>\$ 57,130</b>	<b>\$ 107,130</b>	<b>\$ 107,130</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<i>Deferred Revenue Balance</i>	<i>\$ 6,590,525</i>	<i>\$ 5,349,468</i>	<i>\$ 5,349,468</i>	<i>\$ 5,349,468</i>	<i>\$ 5,349,468</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>

## American Rescue Plan Act (ARPA) Fund

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The City received \$9,435,081 in American Rescue Plan Act (ARPA) proceeds, which have been used to reimburse one-time capital project expenditures incurred in other funds.

For budgeting purposes, available ARPA balance refers to both fund balance and deferred revenue, which will be realized as expenditures are deemed eligible. Available ARPA balance is virtually unchanged from FY23 Estimated to FY24 Budget, with a slight increase attributed to interest earnings:

<b>Available ARPA Balance</b>	<b>FY23 Estimated</b>	<b>FY24 Budget</b>
Ending Fund Balance	\$57,130	\$107,130
Deferred Revenue	\$5,349,468	\$5,349,468
<b>Total</b>	<b>\$5,406,598</b>	<b>\$5,456,598</b>

### Transfers Out

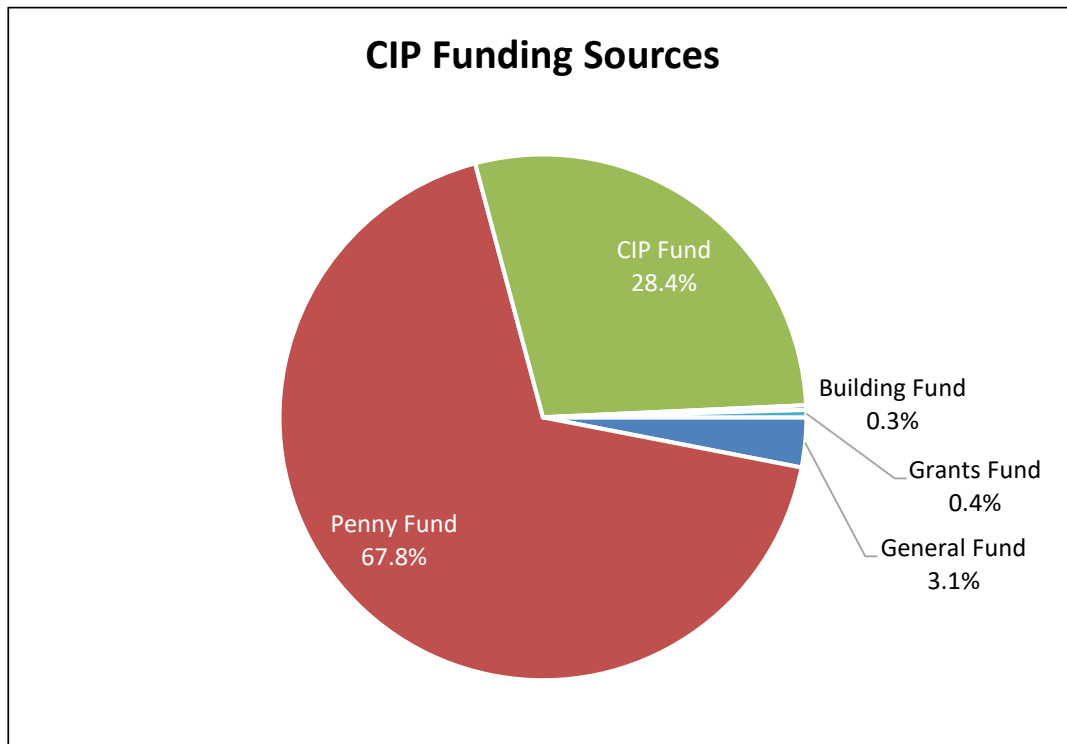
ARPA funding must be obligated by December 31, 2024 and disbursed by December 31, 2026. For planning purposes, the entire balance projected as of FY26 (beginning October 1, 2025) is scheduled to be transferred to the CIP Fund on a reimbursement basis. Likely projects to be reimbursed include the stormwater infrastructure improvements project and pavement management plan. This will help preserve CIP Fund balance as a potential partial funding source for the Recreation Center Renovation/Reconstruction project or any other major initiatives.

## Capital Improvements Plan (CIP)

The *Code of Ordinances* requires the City Manager to annually prepare and submit a Capital Improvements budget for the ensuing year and the next four years by June 1. The process begins by the Finance Department calculating detailed revenue, expenditure, and working capital projections to evaluate available funding levels. The Capital Improvements Plan (CIP) then facilitates the prioritization of capital investments based on funding availability. Projects are developed based on replacement cycles and useful life assumptions. The CIP is discussed with City Council in draft format at an annual budget workshop in July. Projects are not included in the final adopted CIP unless they have the full support of City Council and an identified funding source.

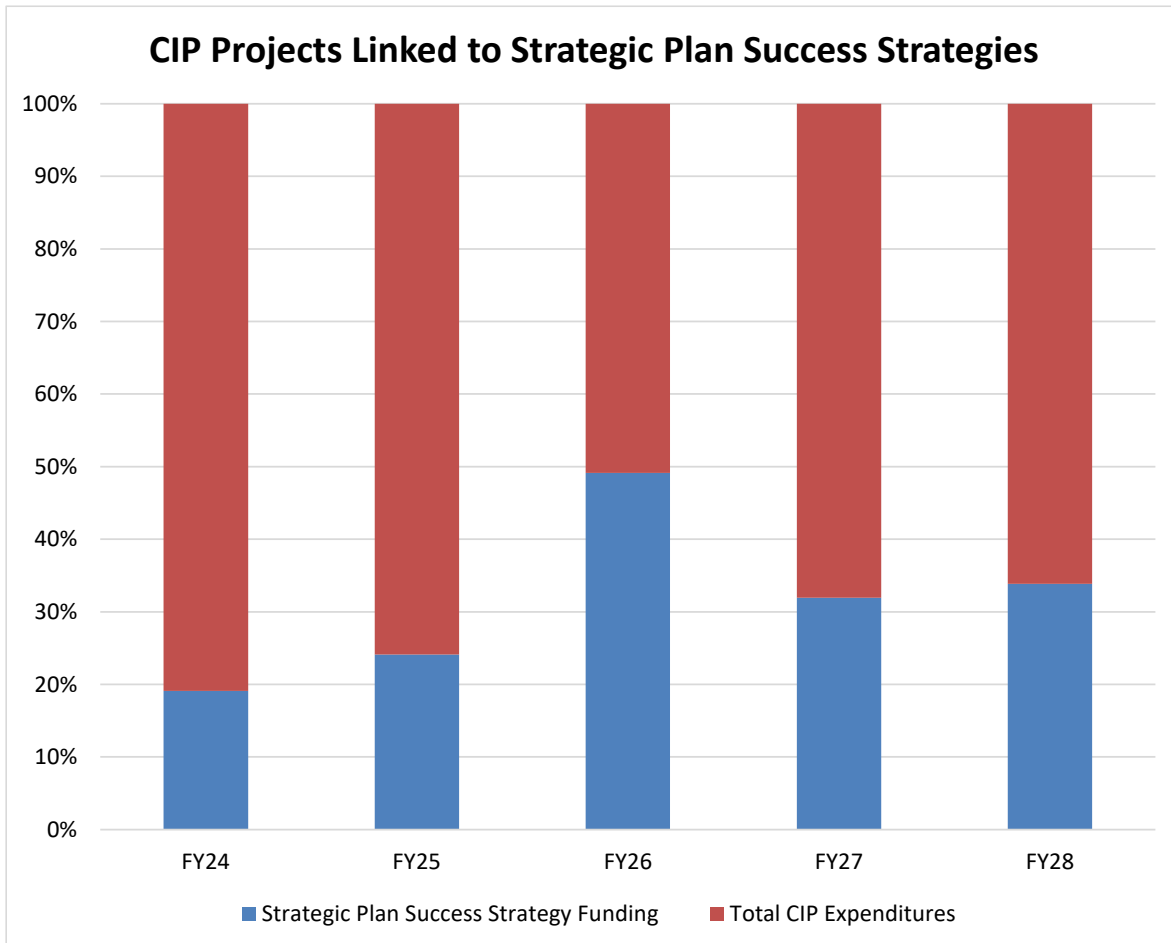
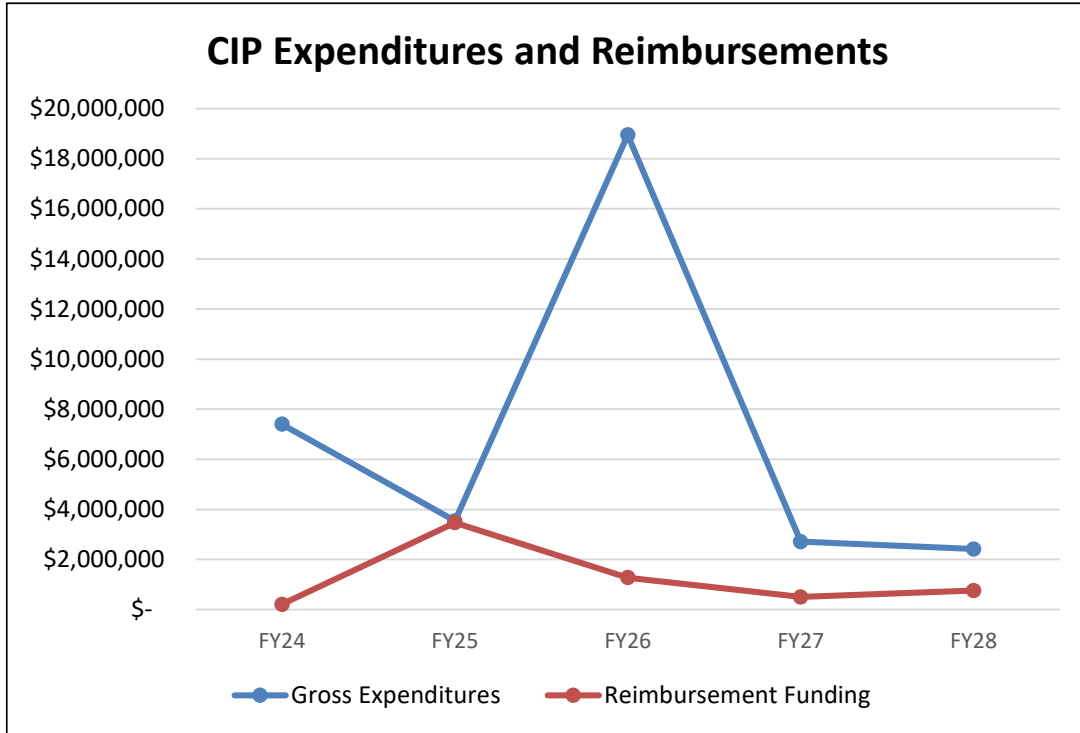
The CIP includes non-recurring capital expenditures valued at \$10,000 or more, scheduled over the next five years. The first year of the five-year plan is budgeted, while the remaining years are scheduled for planning purposes. Any anticipated net operating expenditure increases associated with scheduled CIP projects are identified and included in long-range operating financial plans. Based on the City's Fire Protection Services Agreement with Pinellas County, many Fire Rescue-related projects include partially reimbursable expenditures.

Individual project worksheets are provided to identify the type of project, estimate any applicable net operating budget impacts, and indicate any anticipated funding reimbursements.





## Capital Improvements Plan (CIP)



<b>FY24 - FY28 CIP Summary</b>						
	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>	<b>Total</b>
<b>Project:</b>						
Fleet Replacements	1,028,000	1,610,000	176,000	810,000	877,000	4,501,000
Agenda Management Software Replacement	18,000	13,700	14,400	15,100	15,800	77,000
Permitting and Inspection Software Replacement	70,000	20,000	20,000	20,000	20,000	150,000
Budget Document Software Application	13,100	8,500	8,900	9,400	9,900	49,800
Citywide Phone System Replacement	-	72,800	37,800	38,600	38,600	187,800
Cybersecurity Plan	-	40,000	45,000	-	-	85,000
Microsoft Office Upgrade	-	-	27,500	27,500	27,500	82,500
Server Replacements	-	-	15,000	-	18,000	33,000
Fire Station Building Renovations	160,000	-	-	-	-	160,000
Facility Painting and Sealing	10,000	-	93,000	-	37,500	140,500
HVAC Replacements	33,000	113,500	-	-	-	146,500
Firefighting Hose Replacement	-	18,500	-	19,500	-	38,000
Portable and Mobile Radio Replacements	-	-	-	347,100	-	347,100
Fire Station 129	4,000,000	200,000	200,000	200,000	200,000	4,800,000
Fuel Pump Replacements	-	110,000	-	-	-	110,000
Recruitment Software	13,200	11,200	14,700	15,400	16,200	70,700
Blossom Lake Basketball Court Resurfacing	10,000	-	-	-	-	10,000
Parking Lot Resurfacing	147,000	-	-	-	-	147,000
Pavement Management Plan	568,000	571,000	660,000	600,000	625,000	3,024,000
Repetto Property Improvements	225,000	-	-	-	-	225,000
Stormwater Infrastructure Improvements	645,000	500,000	325,000	585,000	525,000	2,580,000
Stormwater Master Plan Update	195,000	-	-	-	-	195,000
Waterfront Park Development	-	250,000	50,000	-	-	300,000
Equipment Additions	25,000	-	-	-	-	25,000
Fitness Center Equipment Replacement	19,000	-	12,000	21,800	9,000	61,800
Recreation Center Renovation/Replacement	-	-	17,248,000	-	-	17,248,000
Special Event Equipment Replacement	120,400	-	-	-	-	120,400
City Hall Space Needs Analysis	100,000	-	-	-	-	100,000
<b>Total</b>	<b>\$ 7,399,700</b>	<b>\$ 3,539,200</b>	<b>\$ 18,947,300</b>	<b>\$ 2,709,400</b>	<b>\$ 2,419,500</b>	<b>\$ 35,015,100</b>
<b>Funding Source:</b>						
General Fund	44,300	89,700	303,300	325,500	308,000	1,070,800
Penny Fund	4,457,200	733,800	17,873,000	600,000	75,000	23,739,000
CIP Fund	2,720,700	2,695,700	751,000	1,763,900	2,016,500	9,947,800
Building Fund	20,000	20,000	20,000	20,000	20,000	100,000
Grants Fund	157,500	-	-	-	-	157,500
<b>Total</b>	<b>\$ 7,399,700</b>	<b>\$ 3,539,200</b>	<b>\$ 18,947,300</b>	<b>\$ 2,709,400</b>	<b>\$ 2,419,500</b>	<b>\$ 35,015,100</b>
<b>Estimated Reimbursement:</b>						
Fire Service Revenue	\$ (207,100)	\$ (3,472,300)	\$ (1,273,100)	\$ (501,900)	\$ (758,300)	(6,212,700)
<b>Net Cost</b>	<b>\$ 7,192,600</b>	<b>\$ 66,900</b>	<b>\$ 17,674,200</b>	<b>\$ 2,207,500</b>	<b>\$ 1,661,200</b>	<b>\$ 28,802,400</b>

### Anticipated Net Operating Budget Impacts

	FY24	FY25	FY26	FY27	FY28	Total
<b>Project:</b>						
Fleet Replacements	-	-	-	-	-	-
Agenda Management Software Replacement	-	-	-	-	-	-
Permitting and Inspection Software Replacement	-	-	-	-	-	-
Budget Document Software Application	8,100	8,500	8,900	9,400	9,900	44,800
Citywide Phone System Replacement	-	18,900	18,900	19,300	19,300	76,400
Cybersecurity Plan	-	-	-	25,000	25,000	50,000
Microsoft Office Upgrade	-	-	16,800	16,800	16,800	50,400
Server Replacements	-	-	-	-	-	-
Fire Station Building Renovations	-	-	-	-	-	-
Facility Painting and Sealing	-	-	-	-	-	-
HVAC Replacements	-	-	-	-	-	-
Firefighting Hose Replacement	-	-	-	-	-	-
Portable and Mobile Radio Replacements	-	-	-	-	-	-
Fire Station 129	-	-	60,000	60,000	60,000	180,000
Fuel Pump Replacements	-	-	-	-	-	-
Recruitment Software	700	6,200	7,700	7,400	8,200	30,200
Blossom Lake Basketball Court Resurfacing	-	-	-	-	-	-
Parking Lot Resurfacing	-	-	-	-	-	-
Pavement Management Plan	-	-	-	-	-	-
Repetto Property Improvements	-	-	-	-	-	-
Stormwater Infrastructure Improvements	-	-	-	-	-	-
Stormwater Master Plan Update	-	-	-	-	-	-
Waterfront Park Development	-	-	-	-	-	-
Equipment Additions	-	-	-	-	-	-
Fitness Center Equipment Replacement	-	-	-	-	-	-
Recreation Center Renovation/Replacement	-	-	-	-	-	-
Special Event Equipment Replacement	-	-	-	-	-	-
City Hall Space Needs Analysis	-	-	-	-	-	-
<b>Total</b>	<b>\$ 8,800</b>	<b>\$ 33,600</b>	<b>\$ 112,300</b>	<b>\$ 137,900</b>	<b>\$ 139,200</b>	<b>\$ 431,800</b>

Note: Costs are estimated only and presented net of existing expenditures or net of anticipated Fire Service revenue.

## Fleet Replacements

**Department:** Various  
**Strategic Plan Success Strategy:** N/A  
**Life Expectancy:** 10 - 12 years  
**Cost Estimate Source:** Quotes  
**Cost Estimate Date:** 2023

**Description:**

Scheduled replacement of existing City vehicles and apparatus. Each item listed will have reached the end of its useful life by the time it is replaced, with no operating budget impact. Any requested new vehicles (i.e., additions to the fleet rather than replacement of existing) would be presented as separate, standalone items and not reflected on this worksheet. This project will be partially funded by Pinellas County per the Fire Protection Services Agreement.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Public Works:						
2004 John Deere Backhoe	160,000	-	-	-	-	160,000
2013 Ford Transit	45,000	-	-	-	-	45,000
2010 Ford F350 Dump	-	50,000	-	-	-	50,000
2015 Nissan Frontier	-	30,000	-	-	-	30,000
2014 Ford Transit	-	30,000	-	-	-	30,000
2011 John Deere Excavator	-	-	38,000	-	-	38,000
2016 Ford F150 Pickup 4x4	-	-	-	30,000	-	30,000
2016 Ford F350	-	-	-	-	65,000	65,000
Recreation:						-
2016 Ford F150 4x4	-	-	30,000	-	-	30,000
2016 Kawasaki Mule	-	-	12,000	-	-	12,000
Community Development:						-
2018 Dodge Journey	-	-	-	-	32,000	32,000
Fire Rescue:						-
2009 Ford Escape	46,500	-	-	-	-	46,500
2015 Pierce E32	730,000	-	-	-	-	730,000
2014 Ford Escape	46,500	-	-	-	-	46,500
2016 Rosenbauer T29	-	1,500,000	-	-	-	1,500,000
2015 Nissan Frontier	-	-	48,000	-	-	48,000
2015 Nissan Frontier	-	-	48,000	-	-	48,000
2018 Rosenbauer E31	-	-	-	780,000	-	780,000
2018 Rosenbauer Sq29	-	-	-	-	780,000	780,000
<b>Total</b>	<b>\$ 1,028,000</b>	<b>\$ 1,610,000</b>	<b>\$ 176,000</b>	<b>\$ 810,000</b>	<b>\$ 877,000</b>	<b>\$ 4,501,000</b>
<b>Funding Source:</b>						
CIP Fund	1,028,000	1,610,000	176,000	810,000	877,000	4,501,000
<b>Total</b>	<b>\$ 1,028,000</b>	<b>\$ 1,610,000</b>	<b>\$ 176,000</b>	<b>\$ 810,000</b>	<b>\$ 877,000</b>	<b>\$ 4,501,000</b>
<b>Estimated Reimbursement:</b>						
Fire Service Revenue	(61,500)	(514,600)	(1,050,000)	(67,200)	(546,000)	\$ (2,239,300)
<b>Net Cost</b>	<b>\$ 966,500</b>	<b>\$ 1,095,400</b>	<b>\$ (874,000)</b>	<b>\$ 742,800</b>	<b>\$ 331,000</b>	<b>\$ 2,261,700</b>

## Agenda Management Software Replacement

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**Department:** City Clerk  
**Strategic Plan Success Strategy:** 4d  
**Life Expectancy:** 10 years  
**Cost Estimate Source:** Quote  
**Cost Estimate Date:** 2023

**Description:**

Replacement of existing paperless agenda management software application due to performance issues. Alternative solutions have been evaluated that offer advantages to improve operational efficiency. Estimated gross expenditures are illustrated below but the replacement is anticipated to be budget neutral or potentially reduce future net operating expenditures versus the current application.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Professional Service	5,000	-	-	-	-	5,000
Software Service	13,000	13,700	14,400	15,100	15,800	72,000
<b>Total</b>	<b>\$ 18,000</b>	<b>\$ 13,700</b>	<b>\$ 14,400</b>	<b>\$ 15,100</b>	<b>\$ 15,800</b>	<b>\$ 77,000</b>
<b>Funding Source:</b>						
General Fund	18,000	13,700	14,400	15,100	15,800	77,000
<b>Total</b>	<b>\$ 18,000</b>	<b>\$ 13,700</b>	<b>\$ 14,400</b>	<b>\$ 15,100</b>	<b>\$ 15,800</b>	<b>\$ 77,000</b>

## Permitting and Inspection Software Replacement

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<b>Department:</b>	<u>Community Development</u>
<b>Strategic Plan Success Strategy:</b>	<u>4d</u>
<b>Life Expectancy:</b>	<u>10 years</u>
<b>Cost Estimate Source:</b>	<u>Staff</u>
<b>Cost Estimate Date:</b>	<u>2023</u>

**Description:**

Replacement of existing building permit and inspection software application due to performance issues. Alternative solutions have been evaluated that offer advantages to improve operational efficiency, including cloud-based rather than on-premise hosting. Estimated gross expenditures are illustrated below but the replacement is anticipated to be budget neutral or potentially reduce future net operating expenditures versus the current application.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Professional Service	50,000	-	-	-	-	50,000
Software Service	20,000	21,000	22,000	23,100	24,200	110,300
<b>Total</b>	<b>\$ 70,000</b>	<b>\$ 21,000</b>	<b>\$ 22,000</b>	<b>\$ 23,100</b>	<b>\$ 24,200</b>	<b>\$ 160,300</b>
<b>Funding Source:</b>						
Building Fund	20,000	21,000	22,000	23,100	24,200	110,300
CIP Fund	50,000	-	-	-	-	50,000
<b>Total</b>	<b>\$ 70,000</b>	<b>\$ 21,000</b>	<b>\$ 22,000</b>	<b>\$ 23,100</b>	<b>\$ 24,200</b>	<b>\$ 160,300</b>

## Budget Document Software Application

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**Department:** Finance  
**Strategic Plan Success Strategy:** 4d  
**Life Expectancy:** 10 years  
**Cost Estimate Source:** Quote  
**Cost Estimate Date:** 2023

**Description:**

Funding request to enhance budget document preparation and reporting. Several solutions are available to operate concurrently with and enhance the existing financial management software application. The intended outcomes are to reduce staff time in publishing the annual budget and to improve financial reporting capacity and timeliness. This represents a new, recurring General Fund cost estimated to include 5% annual fee increases.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Professional Service	5,000	-	-	-	-	5,000
Software Service	8,100	8,500	8,900	9,400	9,900	44,800
<b>Total</b>	<b>\$ 13,100</b>	<b>\$ 8,500</b>	<b>\$ 8,900</b>	<b>\$ 9,400</b>	<b>\$ 9,900</b>	<b>\$ 49,800</b>
<b>Funding Source:</b>						
General Fund	13,100	8,500	8,900	9,400	9,900	49,800
<b>Total</b>	<b>\$ 13,100</b>	<b>\$ 8,500</b>	<b>\$ 8,900</b>	<b>\$ 9,400</b>	<b>\$ 9,900</b>	<b>\$ 49,800</b>

## Citywide Phone System Replacement

**Department:** Finance  
**Strategic Plan Success Strategy:** N/A  
**Life Expectancy:** 10 years  
**Cost Estimate Source:** Staff  
**Cost Estimate Date:** 2022

**Description:**

The City's current phone system network is comprised of several digital systems at various facilities and two copper landline systems, which have all reached the end of their useful life. The intent is to upgrade the entirety of the phone system network with a Voice-Over-Internet-Protocol (VoIP) solution for better performance and reliability. Estimated recurring costs include annual connectivity costs. This project will be partially funded by Pinellas County per the Fire Protection Services Agreement.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Capital Equipment	-	35,000	-	-	-	35,000
Contractual Service		37,800	37,800	38,600	38,600	152,800
<b>Total</b>	<b>\$ -</b>	<b>\$ 72,800</b>	<b>\$ 37,800</b>	<b>\$ 38,600</b>	<b>\$ 38,600</b>	<b>\$ 187,800</b>
<b>Funding Source:</b>						
CIP Fund	-	35,000	-	-	-	35,000
General Fund	-	37,800	37,800	38,600	38,600	152,800
<b>Total</b>	<b>\$ -</b>	<b>\$ 72,800</b>	<b>\$ 37,800</b>	<b>\$ 38,600</b>	<b>\$ 38,600</b>	<b>\$ 187,800</b>
<b>Estimated Reimbursement:</b>						
Fire Service Revenue	-	(36,400)	(18,900)	(19,300)	(19,300)	(93,900)
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ 36,400</b>	<b>\$ 18,900</b>	<b>\$ 19,300</b>	<b>\$ 19,300</b>	<b>\$ 93,900</b>



## Cybersecurity Plan

**Department:** Finance  
**Strategic Plan Success Strategy:** N/A  
**Life Expectancy:** 7 - 10 years  
**Cost Estimate Source:** Staff  
**Cost Estimate Date:** 2023  
**Description:**

This program includes funding for an external penetration test to evaluate existing cybersecurity protocols and to develop an action plan to mitigate threats. The action plan is likely to include future operating programs and new expenditures that will be prioritized for future budget requests, estimated in FY27 and FY28 for planning purposes only. This project will be partially funded by Pinellas County per the Fire Protection Services Agreement.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Professional Service	-	40,000	45,000	-	-	85,000
Software Service	-	-	-	25,000	25,000	50,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 45,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 85,000</b>
<b>Funding Source:</b>						
General Fund	-	-	-	25,000	25,000	25,000
CIP Fund	-	40,000	45,000	-	-	85,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 45,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 110,000</b>
<b>Estimated Reimbursement:</b>						
Fire Service Revenue	-	(18,800)	(20,200)	-	-	(39,000)
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ 21,200</b>	<b>\$ 24,800</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 71,000</b>

## Microsoft Office Upgrade

**Department:** Finance  
**Strategic Plan Success Strategy:** 4d  
**Life Expectancy:** 1 year  
**Cost Estimate Source:** Staff  
**Cost Estimate Date:** 2023

**Description:**

Support for the City's current version of Microsoft Office ends in October 2025. Rather than replacing existing licenses with the then-current equivalent on a one-time basis, this funding request would upgrade all users to a recurring cloud-based suite of Office products. The project stands to improve operational efficiency in terms of both IT infrastructure requirements and user experience, with new features to improve file sharing capability. This project will be partially funded by Pinellas County per the Fire Protection Services Agreement.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Software Service	-	-	27,500	27,500	27,500	82,500
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	<b>\$ 82,500</b>
<b>Funding Source:</b>						
General Fund	-	-	27,500	27,500	27,500	82,500
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	<b>\$ 82,500</b>
<b>Estimated Reimbursement:</b>						
Fire Service Revenue	-	-	(10,700)	(10,700)	(10,700)	(32,100)
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,800</b>	<b>\$ 16,800</b>	<b>\$ 16,800</b>	<b>\$ 50,400</b>

## Server Replacements

**Department:** Finance  
**Strategic Plan Success Strategy:** N/A  
**Life Expectancy:** 8 - 11 years  
**Cost Estimate Source:** Staff  
**Cost Estimate Date:** 2023

**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 8-11 useful years of service from each unit. When servers are replaced, they are repurposed as back-ups until they are retired. There are no additional operating costs once servers are replaced. The schedule provides for replacement of the Emergency Operations Center's server in FY26 and the City Hall SQL server in FY28. This project will be partially funded by Pinellas County per the Fire Protection Services Agreement.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Capital Equipment	-	-	15,000	-	18,000	33,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>\$ 33,000</b>
<b>Funding Source:</b>						
CIP Fund	-	-	15,000	-	18,000	33,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>\$ 33,000</b>
<b>Estimated Reimbursement:</b>						
Fire Service Revenue	-	-	(5,300)	-	(7,600)	(12,900)
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,700</b>	<b>\$ -</b>	<b>\$ 10,400</b>	<b>\$ 20,100</b>

## Fire Station Building Renovations

**Department:** Fire Rescue  
**Strategic Plan Success Strategy:** N/A  
**Life Expectancy:** 20 years  
**Cost Estimate Source:** Staff  
**Cost Estimate Date:** 2023

**Description:**

This project includes Fire Station 29 kitchen/dining area and womens' locker room renovations. The kitchen area was last renovated in 2002 and is in need of updating and replacement of appliances. There are no anticipated operating budget impacts from these scheduled improvements. This project will be partially funded by Pinellas County per the Fire Protection Services Agreement.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Capital Improvement	160,000	-	-	-	-	160,000
<b>Total</b>	<b>\$ 160,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 160,000</b>
<b>Funding Source:</b>						
CIP Fund	160,000	-	-	-	-	160,000
<b>Total</b>	<b>\$ 160,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 160,000</b>
<b>Estimated Reimbursement:</b>						
Fire Service Revenue	(112,000)	-	-	-	-	(112,000)
<b>Net Cost</b>	<b>\$ 48,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,000</b>

## Facility Painting and Sealing

**Department:** Public Works  
**Strategic Plan Success Strategy:** N/A  
**Life Expectancy:** 10 - 15 years  
**Cost Estimate Source:** Staff  
**Cost Estimate Date:** 2023

**Description:**

This project will provide exterior facility maintenance including water intrusion prevention, pressure cleaning, metal patching and caulking, sealer application and final finish paint application, and interior painting. Following is the anticipated schedule:

**FY24:**

Blossom Lake Park restrooms (\$5,000)  
 Tennis Park restrooms (\$5,000)

**FY26:**

Fire Station 32 (\$30,000)  
 Parkview Room Building (\$50,000)  
 City Park restrooms (\$13,000)

**FY28:**

Fleet Maintenance Garage and Emergency Operations Center (\$37,500)

The FY26 and FY28 phases will be partially funded by Pinellas County per the Fire Protection Services Agreement.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Preventive Maintenance	10,000	-	93,000	-	37,500	140,500
<b>Total</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 93,000</b>	<b>\$ -</b>	<b>\$ 37,500</b>	<b>\$ 140,500</b>
<b>Funding Source:</b>						
CIP Fund	10,000	-	93,000	-	37,500	140,500
<b>Total</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 93,000</b>	<b>\$ -</b>	<b>\$ 37,500</b>	<b>\$ 140,500</b>
<b>Estimated Reimbursement:</b>						
Fire Service Revenue	-	-	(21,000)	-	(26,700)	(47,700)
<b>Net Cost</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 72,000</b>	<b>\$ -</b>	<b>\$ 10,800</b>	<b>\$ 92,800</b>

## HVAC Replacements

**Department:** Various  
**Strategic Plan Success Strategy:** N/A  
**Life Expectancy:** 10 years  
**Cost Estimate Source:** Quote  
**Cost Estimate Date:** 2023

**Description:**

This project will replace air conditioning units, chillers, and condensers that have reached the end of their useful life at City facilities. Staff has developed a replacement plan for all City facilities based on a 15-year life cycle for 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:

FY 24:

Fire Station # 30 (2 units, 2012 install)

FY 25:

PW Administration, PW Operations, and Emergency Operations Center (2010 install)

This project will be partially funded by Pinellas County per the Fire Protection Services Agreement.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Capital Equipment	33,000	113,500	-	-	-	146,500
<b>Total</b>	<b>\$ 33,000</b>	<b>\$ 113,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 146,500</b>
<b>Funding Source:</b>						
CIP Fund	33,000	113,500	-	-	-	146,500
<b>Total</b>	<b>\$ 33,000</b>	<b>\$ 113,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 146,500</b>
<b>Estimated Reimbursement:</b>						
Fire Service Revenue	(23,100)	(35,000)	-	-	-	(58,100)
<b>Net Cost</b>	<b>\$ 9,900</b>	<b>\$ 78,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 88,400</b>

## Firefighting Hose Replacement

**Department:** Fire Rescue  
**Strategic Plan Success Strategy:** N/A  
**Life Expectancy:** 10 years  
**Cost Estimate Source:** Staff  
**Cost Estimate Date:** 2023

**Description:**

Seminole Fire Rescue has more than one mile of hose, of various size, to meet service needs. The National Fire Protection Association requires annual hose testing and replacement every ten years, or upon failure of annual testing. This project will replace aged hoses 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. This project will be partially funded by Pinellas County per the Fire Protection Services Agreement.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Capital Equipment	-	18,500	-	19,500	-	38,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 18,500</b>	<b>\$ -</b>	<b>\$ 19,500</b>	<b>\$ -</b>	<b>\$ 38,000</b>
<b>Funding Source:</b>						
General Fund	-	18,500	-	19,500	-	38,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 18,500</b>	<b>\$ -</b>	<b>\$ 19,500</b>	<b>\$ -</b>	<b>\$ 38,000</b>
<b>Estimated Reimbursement:</b>						
Fire Service Revenue	-	(13,000)	-	(13,700)	-	(26,700)
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ 5,500</b>	<b>\$ -</b>	<b>\$ 5,800</b>	<b>\$ -</b>	<b>\$ 11,300</b>

## Portable and Mobile Radio Replacements

**Department:** Fire Rescue  
**Strategic Plan Success Strategy:** N/A  
**Life Expectancy:** 15 years  
**Cost Estimate Source:** Quote  
**Cost Estimate Date:** 2023

**Description:**

This project will replace portable and mobile 800 MHz radios used for emergency operations. The Fire Rescue Department currently maintains 20 mobile radios mounted in fire apparatus and vehicles and 60 portable, hand-held radios used during incidents. The equipment was acquired in 2012 and has a 15 year life expectancy. This project will be partially funded by Pinellas County per the Fire Protection Services Agreement.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Capital Equipment	-	-		347,100	-	347,100
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 347,100</b>	<b>\$ -</b>	<b>\$ 347,100</b>
<b>Funding Source:</b>						
CIP Fund	-	-	-	347,100	-	347,100
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 347,100</b>	<b>\$ -</b>	<b>\$ 347,100</b>
<b>Estimated Reimbursement:</b>						
Pinellas County Revenue	-	-	-	(243,000)	-	(243,000)
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 104,100</b>	<b>\$ -</b>	<b>\$ 104,100</b>



## Fire Station 129

<b>Department:</b>	<u>Fire Rescue</u>
<b>Strategic Plan Success Strategy:</b>	<u>N/A</u>
<b>Life Expectancy:</b>	<u>50 years</u>
<b>Cost Estimate Source:</b>	<u>Staff</u>
<b>Cost Estimate Date:</b>	<u>2023</u>

**Description:**

This project calls for the construction of a new Fire Station near the Bay Pines Veterans Administration Medical Complex in the City’s southwest region, on property acquired via a 2011 development agreement. Seminole Fire Rescue not only serves the City of Seminole but is the contracted service provider for both Fire Rescue and EMS Services in the Seminole Fire District, with a service population exceeding 110,000. Calls for Fire/EMS continue to grow and thus the need to construct a fifth Fire Station, in partnership with Pinellas County.

Design is funded in FY23. Construction costs are based on an estimate of \$650/square foot. Furniture, fixtures, and equipment (FF&E) are estimated at 5% of construction costs.

New personnel costs associated with the new fire station will be minimal as personnel will be shifted from an existing station and no additional staffing is planned. Based on existing operating costs for the City's current Fire Stations, recurring operating expenditures of approximately \$200,000 can be expected. This project will be partially funded by Pinellas County per the Fire Protection Services Agreement.

	FY24	FY25	FY26	FY27	FY28	TOTAL
<b>Cost Schedule:</b>						
Construction	4,000,000	-	-	-	-	4,000,000
FF&E	-	200,000	-	-	-	200,000
Operating Expenditures	-	-	200,000	200,000	200,000	600,000
<b>Total</b>	<b>\$ 4,000,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 4,800,000</b>
<b>Funding Source:</b>						
Penny Fund	4,000,000	200,000	-	-	-	4,200,000
General Fund	-	-	200,000	200,000	200,000	600,000
<b>Total</b>	<b>\$ 4,000,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 4,800,000</b>
<b>Estimated Reimbursement:</b>						
Fire Service Revenue	-	(2,800,000)	(140,000)	(140,000)	(140,000)	(3,220,000)
<b>Net Cost</b>	<b>\$ 4,000,000</b>	<b>\$ (2,600,000)</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 1,580,000</b>

## Fuel Pump Replacements

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**Department:** Various  
**Strategic Plan Success Strategy:** N/A  
**Life Expectancy:** 25 years  
**Cost Estimate Source:** Quote  
**Cost Estimate Date:** 2023

**Description:**

The City owns two fuel pump stations, located at the Fleet Maintenance Garage and the Public Works Operations Garage. The dispensers have reached the end of their useful life and are due for replacement. This project will be partially funded by Pinellas County per the Fire Protection Services Agreement.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Capital Equipment	-	110,000				110,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 110,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 110,000</b>
<b>Funding Source:</b>						
CIP Fund	-	110,000	-	-	-	110,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 110,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 110,000</b>
<b>Estimated Reimbursement:</b>						
Fire Service Revenue	-	(49,500)	-	-	-	(49,500)
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ 60,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,500</b>

## Recruitment Software

**Department:** HR  
**Strategic Plan Success Strategy:** 4d  
**Life Expectancy:** 10 years  
**Cost Estimate Source:** Quote  
**Cost Estimate Date:** 2023

**Description:**

Human Resources Department staff currently uses a complimentary version software application to manage employment applications. This solution limits the quantity of job postings available and provides minimal analytics. Alternative solutions have been evaluated that offer advantages to improve operational efficiency and provide a more intuitive application process for job candidates. This represents a new, recurring General Fund cost based on a preliminary three-year quote and 5% estimated annual fee increases. This project will be partially funded by Pinellas County per the Fire Protection Services Agreement.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Professional Service	5,500	-	-	-	-	5,500
Software Service	7,700	11,200	14,700	15,400	16,200	65,200
<b>Total</b>	<b>\$ 13,200</b>	<b>\$ 11,200</b>	<b>\$ 14,700</b>	<b>\$ 15,400</b>	<b>\$ 16,200</b>	<b>\$ 70,700</b>
<b>Funding Source:</b>						
General Fund	13,200	11,200	14,700	15,400	16,200	70,700
<b>Total</b>	<b>\$ 13,200</b>	<b>\$ 11,200</b>	<b>\$ 14,700</b>	<b>\$ 15,400</b>	<b>\$ 16,200</b>	<b>\$ 70,700</b>
<b>Estimated Reimbursement:</b>						
Fire Service Revenue	(7,000)	(5,000)	(7,000)	(8,000)	(8,000)	(35,000)
<b>Net Cost</b>	<b>\$ 6,200</b>	<b>\$ 6,200</b>	<b>\$ 7,700</b>	<b>\$ 7,400</b>	<b>\$ 8,200</b>	<b>\$ 35,700</b>

## Blossom Lake Park Basketball Court Resurfacing

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**Department:** Recreation  
**Strategic Plan Success Strategy:** N/A  
**Life Expectancy:** 5 years  
**Cost Estimate Source:** Quote  
**Cost Estimate Date:** 2023

**Description:**

The basketball courts at Blossom Lake Park are scheduled for resurfacing due to weather and wear. The scope of the project will include court preparation, patching, crack repair, primer coats, texture coats, color, and striping. With regularly scheduled maintenance, the useful life of the asphalt can be preserved.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Preventive Maintenance	10,000	-	-	-	-	10,000
<b>Total</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>Funding Source:</b>						
CIP Fund	10,000	-	-	-	-	10,000
<b>Total</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>

## Parking Lot Resurfacing

**Department:** Public Works  
**Strategic Plan Success Strategy:** N/A  
**Life Expectancy:** 5 years  
**Cost Estimate Source:** Quote  
**Cost Estimate Date:** 2023

**Description:**

This project provides for the repair, seal coating, and striping of City-owned parking lots. The following scope of work is scheduled for FY24: City Hall parking lot (\$10,000); Public Works Administration & Emergency Operations Center parking lot (\$7,000); and City Park parking lot asphalt overlay (\$130,000). With regularly scheduled maintenance, the useful life of the asphalt can be preserved. This project will be partially funded by Pinellas County per the Fire Protection Services Agreement.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Preventive Maintenance	147,000	-	-	-	-	147,000
<b>Total</b>	<b>\$ 147,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 147,000</b>
<b>Funding Source:</b>						
CIP Fund	147,000	-	-	-	-	147,000
<b>Total</b>	<b>\$ 147,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 147,000</b>
<b>Estimated Reimbursement:</b>						
Fire Service Revenue	(3,500)	-	-	-	-	(3,500)
<b>Net Cost</b>	<b>\$ 143,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 143,500</b>

## Pavement Management Plan

**Department:** Public Works  
**Strategic Plan Success Strategy:** 2b  
**Life Expectancy:** 20 years  
**Cost Estimate Source:** OPC  
**Cost Estimate Date:** 2023

**Description:**

City-owned roadways that are at the end of their useful life are treated through mill, grade and surfacing, or full-depth reclamation. City Council adopted a seven-year pavement management plan scheduled through FY29. Implementation of the plan increased average roadway funding by approximately \$40,000 per year versus historical costs, but strategically preserves roadways before they deteriorate to a point where more costly reconstruction is necessary. The funding schedule below will bring the citywide Pavement Condition Index up from a score of 74 (current) to 82 by FY29, and provide for more cost effective life cycle cost management of the City's roadways. Scheduled roadway projects for FY24 include the following:

101st Way N	62nd Avenue N	65th Avenue N
103rd Street	62nd Circle	66th Avenue N
104th Street N	62nd Terrace N	67th Avenue N
105th Lane N	63rd Avenue N	68th Avenue N
105th Street N	64th Avenue	Gem Lane
106th Street N	64th Avenue N	

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Preventive Maintenance	110,800	287,200	85,000	-	550,000	1,033,000
Capital Improvement	457,200	283,800	575,000	600,000	75,000	1,991,000
<b>Total</b>	<b>\$ 568,000</b>	<b>\$ 571,000</b>	<b>\$ 660,000</b>	<b>\$ 600,000</b>	<b>\$ 625,000</b>	<b>\$ 3,024,000</b>
<b>Funding Source:</b>						
CIP Fund	110,800	287,200	85,000	-	550,000	1,033,000
Penny Fund	457,200	283,800	575,000	600,000	75,000	1,991,000
<b>Total</b>	<b>\$ 568,000</b>	<b>\$ 571,000</b>	<b>\$ 660,000</b>	<b>\$ 600,000</b>	<b>\$ 625,000</b>	<b>\$ 3,024,000</b>

## Repetto Property Improvements

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**Department:** Recreation  
**Strategic Plan Success Strategy:** 2c  
**Life Expectancy:** 25 years  
**Cost Estimate Source:** Staff  
**Cost Estimate Date:** 2023

**Description:**

Utilization of this property, which includes a vacant home on a six-acre lot adjacent to City Park and the Pinellas Trail, is being evaluated as part of the Recreation Master Plan for potential new or alternative uses. To the extent the existing structure remains part of the long-term use of the property, interior renovations will be required for ADA compliance. Funding is provided for renovations that would bring the property up to code and help facilitate future uses and facility rentals. Any potential operating expenditure increases, such as higher utility costs, would be expected to be recovered via rental or user fees.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Capital Improvement	225,000	-	-	-	-	225,000
<b>Total</b>	<b>\$ 225,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 225,000</b>
<b>Funding Source:</b>						
CIP Fund	225,000	-	-	-	-	225,000
<b>Total</b>	<b>\$ 225,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 225,000</b>

## Stormwater Infrastructure Improvements

**Department:** Public Works  
**Strategic Plan Success Strategy:** 2a  
**Life Expectancy:** 20 years  
**Cost Estimate Source:** OPC  
**Cost Estimate Date:** 2023

**Description:**

This project includes scheduled improvements to the City's stormwater drainage infrastructure. The City adopted a Stormwater Infrastructure Assessment report in FY23, which identified the following projects and funding:

FY24: 62nd Circle North Pipe Replacement	\$140,000
FY24: Grove Terrace Improvements	\$505,000
FY25: Marla Lane Improvements	\$240,000
FY25: Park Place Estates Improvements	\$260,000
FY26: 111th Street N. Improvements	\$120,000
FY26: Blossom Lake Village Improvements	\$95,000
FY26: Ronick / Country Estates Improvements	\$110,000
FY27: Thurston Groves Pipe Lining	\$585,000
FY28: Seminole Grove Estates Pond Rehabilitation	\$310,000
FY28: 82nd Avenue N. Stormwater Piping Replacement	\$215,000

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Capital Improvement	645,000	500,000	325,000	585,000	525,000	2,580,000
<b>Total</b>	<b>\$ 645,000</b>	<b>\$ 500,000</b>	<b>\$ 325,000</b>	<b>\$ 585,000</b>	<b>\$ 525,000</b>	<b>\$ 2,580,000</b>
<b>Funding Source:</b>						
CIP Fund	645,000	500,000	325,000	585,000	525,000	2,055,000
<b>Total</b>	<b>\$ 645,000</b>	<b>\$ 500,000</b>	<b>\$ 325,000</b>	<b>\$ 585,000</b>	<b>\$ 525,000</b>	<b>\$ 2,055,000</b>



## Stormwater Master Plan Update

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<b>Department:</b>	<u>Public Works</u>
<b>Strategic Plan Success Strategy:</b>	<u>2a</u>
<b>Life Expectancy:</b>	<u>20 years</u>
<b>Cost Estimate Source:</b>	<u>Staff</u>
<b>Cost Estimate Date:</b>	<u>2023</u>

**Description:**

This project represents an evolving effort to develop a comprehensive Stormwater Master Plan, which was last updated in 2000.

The City was awarded a grant from the Southwest Florida Water Management District (SWFWMD) in FY21 to perform topographic mapping for stormwater drainage purposes and to develop an infrastructure inventory and assessment report. The scope of the project later expanded to include a watershed evaluation, floodplain analysis, and identification of alternative Best Management Practices to reduce flooding.

Meanwhile, the State of Florida established the Resilient Florida program, which requires public entities to perform a vulnerability assessment in order to be considered for future infrastructure grant opportunities. The City is currently preparing a grant application to conduct a vulnerability assessment consistent with Resilient Florida program requirements. If successful, the estimated \$120,000 cost to complete the vulnerability assessment will be funded by the Florida Department of Environmental Protection (FDEP). The vulnerability assessment report and findings will be incorporated into the Stormwater Master Plan.

Due to the comprehensive nature of the ongoing studies, the Stormwater Master Plan is expected to identify recommendations for rehabilitation at a greater scale than has been historically funded. The final scope of the project therefore includes a rate study, which is also scheduled for FY24 and is partially grant funded by SWFWMD. The intent of the rate study is to establish a funding mechanism for the initiatives identified in the Stormwater Master Plan.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Professional Service	195,000	-	-	-	-	195,000
<b>Total</b>	<b>\$ 195,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 195,000</b>
<b>Funding Source:</b>						
CIP Fund	37,500	-	-	-	-	37,500
Grants Fund: SWFWMD	37,500	-	-	-	-	37,500
Grants Fund: FDEP	120,000	-	-	-	-	120,000
<b>Total</b>	<b>\$ 195,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 195,000</b>

## Waterfront Park Development

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**Department:** Recreation  
**Strategic Plan Success Strategy:** N/A  
**Life Expectancy:** 25 years  
**Cost Estimate Source:** Quote  
**Cost Estimate Date:** 2022

**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 park master plan to be completed include the construction of a large gazebo in FY25 and the Veterans' Memorial in FY26. Any potential operating expenditure increases, such as ongoing maintenance requirements, would be expected to be recovered via rental fees.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Capital Improvement		250,000	50,000	-	-	300,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>
<b>Funding Source:</b>						
Penny Fund		250,000	50,000	-	-	300,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>

## Equipment Additions

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**Department:** Public Works  
**Strategic Plan Success Strategy:** N/A  
**Life Expectancy:** 10 years  
**Cost Estimate Source:** Quote  
**Cost Estimate Date:** 2023

**Description:**

This project includes new equipment items in excess of the \$10,000 CIP threshold. FY24 scheduled additions include one debris blower (\$10,000) and one zero-turn radius mower for the Public Works Department (\$15,000). The intent of these items is to avoid contractual maintenance costs and/or improve staff's efficiency in managing current maintenance requirements. Operating expenditure increases, such as fuel and maintenance, are expected to be offset by lower indirect costs (i.e., staff time).

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Capital Equipment	25,000	-	-	-	-	25,000
<b>Total</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>
<b>Funding Source:</b>						
CIP Fund	25,000	-	-	-	-	25,000
<b>Total</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>

## Fitness Center Equipment Replacement

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**Department:** Recreation  
**Strategic Plan Success Strategy:** N/A  
**Life Expectancy:** 7-15 years  
**Cost Estimate Source:** Staff  
**Cost Estimate Date:** 2023

**Description:**

Recreation Center equipment is regularly scheduled for replacement as items reach the end of their useful life. The following items are scheduled, with no net impact on the operating budget:

- FY24: Three elliptical machines
- FY26: Fitness studio free weights
- FY27: Four recumbent bikes and two upright bikes
- FY28: Rowing machine and stair mill

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Capital Equipment	19,000	-	12,000	21,800	9,000	61,800
<b>Total</b>	<b>\$ 19,000</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ 21,800</b>	<b>\$ 9,000</b>	<b>\$ 61,800</b>
<b>Funding Source:</b>						
CIP Fund	19,000	-	12,000	21,800	9,000	61,800
<b>Total</b>	<b>\$ 19,000</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ 21,800</b>	<b>\$ 9,000</b>	<b>\$ 61,800</b>

## Recreation Center Renovation/Replacement

**Department:** Recreation  
**Strategic Plan Success Strategy:** 2c  
**Life Expectancy:** 50 years  
**Cost Estimate Source:** Staff  
**Cost Estimate Date:** 2022

**Description:**

The Seminole Recreation Center opened in 2001 after being converted from a church, which was built in 1983. The facility is reaching the end of its useful life and several major repairs are needed over the five-year planning period, itemized below:

Maintenance Projects:	Year:	Cost:
Fire panel replacement	2024	22,000
Aquatic center umbrellas	2024	76,000
Parking lot resurfacing	2024	130,000
Pool pump house	2024	450,000
Furniture replacement	2024	11,400
Dance room floor	2024	25,000
Roof replacement	2024	1,000,000
Exterior patch, seal, paint	2024	250,000
Soccer field redevelopment	2024	550,000
Elevator equipment	2025	250,000
Playground replacement	2025	385,000
Chiller replacement	2026	142,500
Outdoor basketball goals	2026	25,000
		\$3,316,900

Alternatively, the City may renovate or reconstruct the facility. A Recreation Master Plan is currently in development, which will identify space needs, demographic trends, programming offerings, and evaluate whether to renovate or reconstruct the facility. Based on draft consultant reports, the renovation alternative is tentatively estimated at \$28.4 million while replacement is estimated to cost \$30 million. The current budget of \$19,600,000 was developed in 2022 and includes \$2,352,000 included in the FY23 budget that remains unexpended. If renovation or reconstruction is approved, all financing alternatives will be considered to fund the project, including a combination of interfund sources and external borrowing.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Construction	-	-	17,248,000	-	-	17,248,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,248,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,248,000</b>
<b>Funding Source:</b>						
Penny Fund	-	-	17,248,000	-	-	17,248,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,248,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,248,000</b>

## Special Event Equipment Replacement

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**Department:** Recreation  
**Strategic Plan Success Strategy:** N/A  
**Life Expectancy:** 6-12 years  
**Cost Estimate Source:** Quote  
**Cost Estimate Date:** 2023

**Description:**

The current special event stage was acquired in 2013 and has reached the end of its useful life. At a cost estimate of \$110,000, the stage replacement has a four-year breakeven period versus the option to rent. The stage has a 12-year estimated useful life.

Two 20' x 40' tent replacements are also scheduled for replacement at \$5,200/each, which have a two-year breakeven period versus rentals, and a 6-year estimated useful life.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Capital Equipment	120,400	-	-	-	-	120,400
<b>Total</b>	<b>\$ 120,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,400</b>
<b>Funding Source:</b>						
CIP Fund	120,400	-	-	-	-	120,400
<b>Total</b>	<b>\$ 120,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,400</b>

## City Hall Space Needs Analysis

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**Department:** Various  
**Strategic Plan Success Strategy:** N/A  
**Life Expectancy:** 25 years  
**Cost Estimate Source:** Staff  
**Cost Estimate Date:** 2023

**Description:**

This project contemplates design and functionality modifications to City Hall to optimize available space and improve information sharing and coordination among staff.

	FY24	FY25	FY26	FY27	FY28	Total
<b>Cost Schedule:</b>						
Professional Service	100,000	-	-	-	-	100,000
<b>Total</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>
<b>Funding Source:</b>						
CIP Fund	100,000	-	-	-	-	100,000
<b>Total</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>

## Glossary

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**Accrual basis:** The basis of accounting under which transactions are recognized when they occur, regardless of the 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.

**Amortization:** Gradual reduction, redemption or liquidation of the balance of an account according to a specified schedule of times and amounts.

**Appropriation:** An authorization granted by a legislative body to incur obligations and to expend public funds for a stated purpose.

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

**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 outlay:** 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.

**Capital Improvements Plan (CIP):** A comprehensive long-range schedule of approved capital improvement projects indicating priority in terms of need and ability to finance.

**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.

**Encumbrance:** An amount of money committed for the payment of goods and services not yet received or paid for.

**Fiduciary fund:** Used to account for funds held in trust for others that cannot be used to support the government's programs (e.g., pension fund).

**Fiscal year:** A 12-month period to which the annual operating budget applies, which may differ from the calendar year. For the City of Seminole, this ranges from October 1 through September 30.

**Fixed assets:** Items such as land, buildings, improvements, machinery or equipment, with a unit cost of \$5,000 or more and useful life of at least one year.



## Glossary

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**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.

**Full faith and credit:** A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds.

**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 health insurance benefits.

**Fund:** A set of interrelated, self-balancing accounts to record revenues and expenditures associated with a specific purpose.

**Fund balance:** Accumulated resources that may be included as a funding source for appropriations.

**Fund transfer:** Contribution from one fund to another fund for specific functions or expenditures.

**Fund type:** In governmental accounting, all funds are classified into fund types, including: General; Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, Trust, and Agency.

**“FY”:** Fiscal year.

**GAAP:** Generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board.

**Grants:** Contributions or other assets from another entity to be used or expended for a specific purpose.

**Impact Fee:** A charge for capacity improvements that must be completed by the local government to ensure resources are available for new development.

**Intergovernmental revenues:** Revenues from other governments in the form of allocations, grants, entitlement, or shared revenues.

**Major Fund:** Fund reported in a separate column in the basic fund financial statements of the Annual Comprehensive Financial Report based on its qualitative or quantitative significance in relation to the entity as a whole.

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

**Non-major Fund:** Fund combined in the basic fund financial statements of the Annual Comprehensive Financial Report due to not meeting the threshold or significance of a major fund.

## Glossary

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**OPC:** Engineer's opinion of probable cost.

**Operating expenditure:** Recurring costs such as supplies, contractual services, repairs, and utilities.

**Ordinance:** A formal legislative enactment by the governing board of a municipality.

**Part-time position:** Performs less than 30 hours per week and not entitled to full-time employee benefits.

**Personnel expenditure:** Refers to costs directly associated with employees, including salaries and benefits.

**"R&M":** Repairs and maintenance.

**Reclassification:** Moving an existing position from one personnel classification to another based on job duties.

**Resolution:** A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

**Revenue:** 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 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:** Fund used to account for the proceeds of a specific revenue source that are restricted to expenditures for specified purposes.

**Taxable value:** The assessed value of property less the homestead exemption and any other exemptions which may be applicable.

**Temporary position:** Filled for a specified period or schedule, not permanent in nature, and does not qualify for regular City benefits.

**TRIM:** Truth in Millage. The Truth in Millage Act, incorporated in Florida Statutes 200.065, includes specific requirements for budget balancing, advertisements, and budget hearing content.

**Utility tax:** A tax levied on the customers of utilities such as electricity, telephone, gas and water.