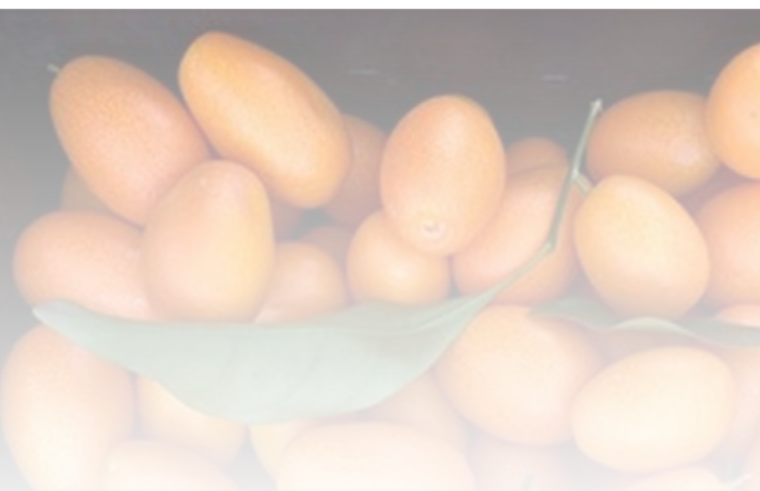




# CITY OF DADE CITY

## Operating Budget Fiscal Year 2023/2024



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## BUDGET MESSAGE

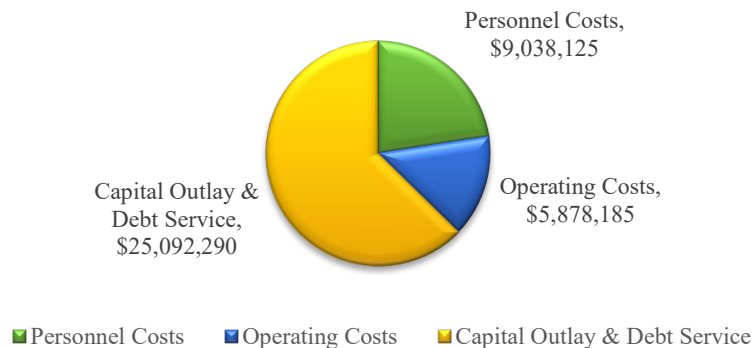
Honorable Mayor and City Commissioners:

In accordance with Section 3.03 of the Charter of Dade City, Florida, it is my honor to present for your consideration the proposed budget for fiscal year beginning October 1, 2023, and ending September 30, 2024. The purpose of this budget message is to provide a brief commentary that will assist in the review and understanding of this document. This is a working document and changes may be made to reflect the Commission's desires or to address updated information that becomes available as the City moves through the budgeting process.

### Overview

The total proposed budget for the fiscal year 2023-2024 is \$40,008,600. This represents a decrease of \$985,750 or 2.4% from the FY 2022-2023 budget.

### Total FY 2023-2024 Budget - Expenses by Category



Personnel costs are expected to be \$9,038,125 or 22.59% of the total budget, an increase of \$1,302,801 (16.84%) from the current budget. The change is a result of funding nine new positions, the negotiation of a 3-year contract with the PBA, increased health care premiums, salary increases and associated retirement costs.

Operating costs are expected to be \$5,878,185 or 14.69% of the total budget, an increase of \$735,825 (14.31%) from the current budget. Departments continue to look for ways to improve operating efficiencies in the face of rising costs. The insurance crisis, inflation, and supply chain delays continue to impact operating costs.

Capital outlay and debt service, representing 62.72% of the budget, is anticipated to total \$25,092,290 which is a decrease of \$3,024,377. Major capital projects include the Morningside Drive Extension, design of the wastewater treatment plant, wastewater force main and lift station projects, splash pad, amphitheater, playground equipment and sidewalk/road improvements. This amount includes \$3,371,785 collected from impact fees and system development charges that are held in reserve for qualifying capital projects.

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## GENERAL FUND

The general fund continues to provide funding for basic city services, including public works (streets maintenance, grounds/parks maintenance, facilities maintenance, and fleet maintenance), public safety (police, safety services/code enforcement), and general government (city commission, city manager, city attorney, city clerk, finance, community development, and information technology).

The general fund budget is expected to increase by \$510,225 from the current year to \$14,314,225. A millage rate of 7.00, assessed on the taxable value of property within the city, was used to provide this level of funding. This is a reduction of approximately 2% from the current millage rate of 7.14. Due to state law, this millage rate must be approved by a simple majority vote of the governing body, which in Dade City's case, means three out of the five commissioners.

**Significant Revenue Changes** – Based upon the DR-420 certified by the Property Appraiser, taxable value increased by 27.325%, thus increasing anticipated ad valorem tax collections by \$842,060. For the upcoming fiscal year, increases are projected for state revenue sharing (7.70%) and the half-cent sales tax (14.79%). The local option gas tax, used for the City's paving and streets programs, increased by 1.39%. Grant revenues in the amount of \$2,800,000 are budgeted for the Morningside Drive Extension project. The use of American Rescue Plan Act funding (ARPA) is included for construction of the splash pad, 7<sup>th</sup> Street improvements, and stormwater improvements. Transfers reimburse the general fund for indirect costs incurred by enterprise and special revenue fund activities.

The overall budget increase is primarily due to the hiring of additional staff, salary and benefits increases, the insurance crisis, inflationary effects, and supply chain issues.

Personnel costs increased from \$5,606,232 to \$6,702,850. The increase is a result of fully funding positions created in FY23, the addition of eight positions in FY24, the renegotiation of the PBA contract, an increase in healthcare premiums, proposed wage increases and associated retirement costs. The proposed budget includes an 8% retirement contribution rate by the City for each employee except PBA union members and current FRS employees. For FY23-24, the FRS contribution rate is 13.57% and the PBA union member contribution rate is 22%.

Operating expenses increased from \$2,306,045 to \$2,601,425. Primary drivers include funding for a land development regulation overview, code review, market analysis, election costs, inflationary impacts and costs associated with strengthening the IT environment.

Capital expenditures decreased from \$5,891,724 to \$5,009,950 primarily due to the timing of capital projects.

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## ENTERPRISE FUNDS

Enterprise funds, also referred to as business-type funds, have revenue generated by charges for the services provided. Dade City has three enterprise funds: utility, sanitation, and building.

**1. Utility Fund.** The utility fund includes water, wastewater, and utility finance. This fund experienced a decrease of \$1,613,275, from \$13,081,500 to \$11,468,225. While increases in operating costs are expected due to salary and benefits increases, inflationary effects, and supply chain issues, the net budgetary impact is a decrease due to the timing of capital projects.

Significant Revenue Changes - Due to the growth Dade City is experiencing, water and sewer connection fees are anticipated to increase next year. Water and Sewer Service revenues will also increase as more homes come on-line. System development charges and grant revenues will fund capital projects. Results of the rate study are likely to indicate additional increases in water and sewer user fees will be necessary.

Capital projects include the design of the 10<sup>th</sup> Street Well Building, Orange Valley treatment improvements, upsizing of water mains, lead service line inventory, design of the wastewater treatment plant and central sewer transmission force main, lift station and pump station work, utility relocations, and replacement of capital equipment.

**2. Sanitation Fund.** The sanitation fund involves the contracted sole-source collection of solid waste for the City and the maintenance of the Parrish Grove Landfill. The proposed budget includes an increase of \$163,000 (40.9%) to \$561,350. The change is primarily due to an increase in rates for the City's trash hauler. Commercial customers are billed directly for their service by the provider; the city bills residential customers and then pays the contractor for collection of curbside household waste and recyclables.

**3. Building Fund.** The building fund contains revenues and expenditures that provide for the security of persons and property through the Building Construction Services Division for the permitting, inspection and enforcement of the City's Land Development Regulations, Florida Building Codes, and the Florida Fire Prevention Codes. The FY23-24 budget is expected to increase by \$641,264 from \$604,686 to \$1,245,950. The increase is primarily attributable to increased personnel costs and the allocation of \$600,000 for a new building to accommodate the growth needs of the Building Department.

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## OTHER FUNDS

Three types of funds are included in this section: special revenue funds, capital projects funds, and component units.

1. **Special revenue funds** are used to account for specific revenues that are legally restricted for certain purposes. Dade City uses these funds to account for Stormwater improvements, Community Development Block Grants (CDBG) and Local Government Infrastructure Surtax (LGIS), and various impact fee funds.

The **Stormwater Utility Fund** is also a special revenue fund, but functions similarly to an enterprise fund that provides a dedicated funding source from assessments. These assessments are collected through non-ad valorem tax bills. The stormwater charges help offset the cost of addressing the City stormwater system maintenance, operational planning, and water quality needs. Revenues from assessments are expected to increase by \$13,000 from \$277,000 to \$290,000. ARPA funds are proposed to fund other stormwater improvement projects.

The **Community Development Block Grant (CDBG)** is a special revenue fund assigned after an award is granted from a competitive grant program from the State. CDBG grants benefit a limited clientele within the City limits for specific capital projects, such as infrastructure, parks, and reducing slum and blight in the community. A Resident Advisory Committee, through a public hearing and planning process, makes recommendations on what types of projects to apply for grant funding. In FY22, the City was awarded a \$700,000 grant for park improvements. The improvements will be completed in FY24.

**2. The Capital Projects Fund** is sourced from the LGIS, also known as “Penny for Pasco”, where the restricted-use financial resources are to be used for capital outlays. Capital Projects are primarily funded through the Local Government Infrastructure Surtax (LGIS). This voter approved sales surtax is to be used for specific capital outlays authorized by referendum and a City resolution.

Revenues are expected to increase \$1,232,000. This is due to an increase in budgeted revenues of 38.5% and the timing of capital projects. Funding is provided for improvements to parks, streets, sidewalks, and facilities as well as for public works and police replacement vehicles, and IT improvements.

**3. A Component Unit** is a separate legal entity that is created by and dependent upon the city. The **Community Redevelopment Agency (CRA)** was formed by Dade City to promote redevelopment activity within the designated district. Funding provided by tax increment financing varies with changes to millage rates and taxable values in the district. An overall increase of \$144,450 is budgeted in the CRA. Tax increment funding by the City and the County is expected to increase 21.5% from \$269,213 to \$327,115. Capital project funding will increase by \$145,000 for the renovation of an alleyway. Tax increment funding of \$136,100 will be transferred to the General Fund and applied to the salary of the CRA Director, planning and administrative support personnel and groundskeeping.



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## CONCLUSION

Public hearings on the budget and the millage rate will be held on September 12, 2023, and September 26, 2023, at 5:30 p.m. Both hearings will be held in the City Commission Chambers at 38020 Meridian Avenue, Dade City.

The 2023-2024 Fiscal Year Budget is a financial plan, designed to provide our residents, families, and guests with a full scope of municipal services, and enhance the quality of life found in our community.

Thank you to our Mayor and Commissioners for their vision and direction through this process and the dedication and hard work of our Department Heads and staff. This budget will enable Dade City to grow to meet the demands for services while protecting our thriving community that cherishes its uniqueness, unites in its diversity, and evolves to meet the continuous challenges that success brings.

Leslie Porter, CPA, CGFO  
City Manager

# Community Profile



## COMMUNITY PROFILE

### OUR MISSION

To enhance the community's quality of life, health and safety through transparency, accountability and collaboration with residents, businesses, and civic organizations.

Dade City will accomplish its mission by providing reliable, cost-effective services and responsible development while preserving our natural amenities and small-town character.

### OUR VISION

To innovate, enhance and develop Dade City as the preferred destination for business, visitors, and residents in the Greater Tampa Bay Area by:

Innovating:

- In the delivery of services and infrastructure
- Using a variety of new communication tools
- Through greater environmental stewardship, civic engagement, and cultural experiences

Enhancing:

- Our tax base through responsible development and redevelopment opportunities
- Trust and communication with residents and businesses
- Our public-private and public-public partnerships
- Community activities and engagement

Developing:

- New and improved partnerships
- Residential, commercial, and industrial opportunities
- A vibrant, mixed-use downtown
- Enhanced parks and trails systems

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## CITY OVERVIEW

### Size and Location

The City of Dade City is the county seat of Pasco County, Florida, and is located approximately 35 miles north of Tampa, and 60 miles west of Walt Disney World, the happiest place on earth. The City encompasses approximately 7.83 square miles and has an estimated population of 7,799 persons (ESRI, 2023).

In September 1885, the first regular train of the Florida Central and Peninsular Railway passed through the City, beginning a history of a strong rail presence that still exists with CSX's Seaboard Line. The city was cited in both County Commission minutes and in a local newspaper, as incorporated on December 5, 1885, with E. A. Hall as Mayor. A subsequent incorporation occurred in 1889. From our early beginnings, a review from a traveler's noted in the Daily Review of Wilmington, NC that:

Dade City is a lovely place, and the road passes through its principal streets, and it is also the most hospitable town that we have come to. The people are very polite, and their manners are not at all reserved. They have lately erected a beautiful church of the Baptist denomination, in which services are held every Sunday, and as this is the only church here, all denominations attend. There are two hotels here, one of which is kept by Mrs. Davis, and the other by a Mr. Sumner. They are both first class in every respect. Considerable business is carried on as the city has some ten or twelve stores and a fine saloon for gentlemen. (Fivay.org) August 7, 1885

Modern Dade City offers an ideal family environment with affordable, quiet neighborhoods and an assortment of entertainment, cultural and park amenities and activities. A drive through the heart of the community reveals a city with a proud heritage and promising future. Historical buildings that have been adapted for contemporary commercial enterprises are sprinkled throughout the community. Visible signs of steady new growth are evidenced by the recent residential and commercial projects taking hold in the community. Dade City residents and visitors benefit from a lifestyle that values sound education, community pride, active lifestyles, a progressive health care system and safe neighborhoods.

### Economic Conditions and Outlook

Dade City is home to a number of commercial, office, industrial, and manufacturing operations. Infrastructure investments, rail, water and sewer, access roads, power lines, and highway and interchange improvements are either in place or underway in the market area; the Dade City Business Center is open to a broad scope of businesses and manufacturers. The City is experiencing unprecedented growth in residential neighborhoods as well. Management estimates in excess of 10% annual growth in taxable assessed value over the next several fiscal years.

Dade City has experienced economic growth and property value appreciation in recent years, reflecting its status as an attractive residential community in the region. Dade City's gross taxable value increased to \$549,535,014, which is an increase of \$117,935,586 (nearly 27.5% growth). Ad

valorem revenues are expected to be \$3,654,408, an increase of \$810,150 driven mostly by residential property appreciation and new residential construction.

### **Government and Organization**

The City operates under a chartered Commission - Manager form of government. The council (Commission)-manager form is the most popular structure of government in the United States among municipalities with populations of 2,500 or more. Under this form, residents elect a governing body to adopt legislation and set policy. The governing body then hires a manager or administrator with broad executive authority to carry out those policies and oversee the local government's day-to-day operations.

In Dade City, the five commissioners are elected at-large, and serve a four-year term. The Mayor is elected by the City Commission. The Mayor serves as the presiding officer of the Commission for meetings, represents the City for intergovernmental relationships, and is recognized as the head of the City for ceremonial purposes and by the Governor for purposes of military law, but does not have administrative duties. In addition to adopting legislative regulations and appropriating the annual budget for expenditures, the Commissioners appoint the City Manager, City Clerk, Finance Officer, and the City Attorney through majority voting procedures.

The City Manager is the Chief Executive Officer of the City and is responsible for the management of all City affairs and for ensuring that all laws, rules, and provisions of the City Charter are enforced and executed. The City Manager:

- Prepares a budget for the governing body's consideration.
- Recruits, hires, supervises, and terminates government staff.
- Serves as the governing body's chief advisor by providing complete and objective information about local operations, discussing options, offering an assessment of the long-term consequences of decisions, and making policy recommendations.
- Carries out the policies established by the governing body.

The City Clerk is the custodian of all City Commission records, gives notice of Commission meetings to its members and the public, keeps minutes of its proceedings, and performs other duties as are assigned. The City Attorney serves as chief legal adviser to the Commission, the Manager and all City departments, offices and agencies, and represents the City in legal proceedings.

### **Municipal Services**

The City owns and operates its own water and sewer utility systems and maintains over 97 lane miles of streets within the municipal boundaries. The city staff encompasses over 100 employees. The Police Department has many areas of concentration with the primary focus being on detection and prevention of criminal activity and the arrest and apprehension of criminals. The Department provides School Resource Officers to Pasco High School and Pasco Middle School. Fire and Ambulance Services are operated by Pasco County through an interlocal agreement with the City.

### **Educational Institutions and Facilities**

The Pasco County School District serves more than 86,149 students in 100 public schools. While the County is an open choice system, meaning any student can apply to attend another area school within the county, Dade City is home to four public schools – Rodney B. Cox Elementary, Pasco Elementary, Pasco Middle School, and Pasco High School. The current enrollment for these schools is approximately 3,477. Pasco High School has a graduation rate of 91%; this exceeds the state’s average graduation rate of 90.1%.

Dade City is also home to Pasco Hernando State College that operates over 70 programs with an average per semester cost of \$1,578. PHSC offers bachelor’s degrees, associate’s degrees, and certificate programs that are designed to meet community needs, positioning students to be job ready when they graduate or to seamlessly transfer to their next academic opportunity. PHSC athletics program is part of the NJCAA in men’s baseball, basketball, and cross country, and in women’s cross country, soccer, softball, and volleyball.

### **Medical and Health Facilities**

Dade City is home to AdventHealth – Dade City (hospital), with 120 staffed beds, an emergency room, and several outpatient clinics to serve the needs of short-term acute care patients. In addition to the numerous medical providers, Dade City is also home to Premier Healthcare, a federally qualified medical and dental provider with a strong community outreach program to our underserved populations.

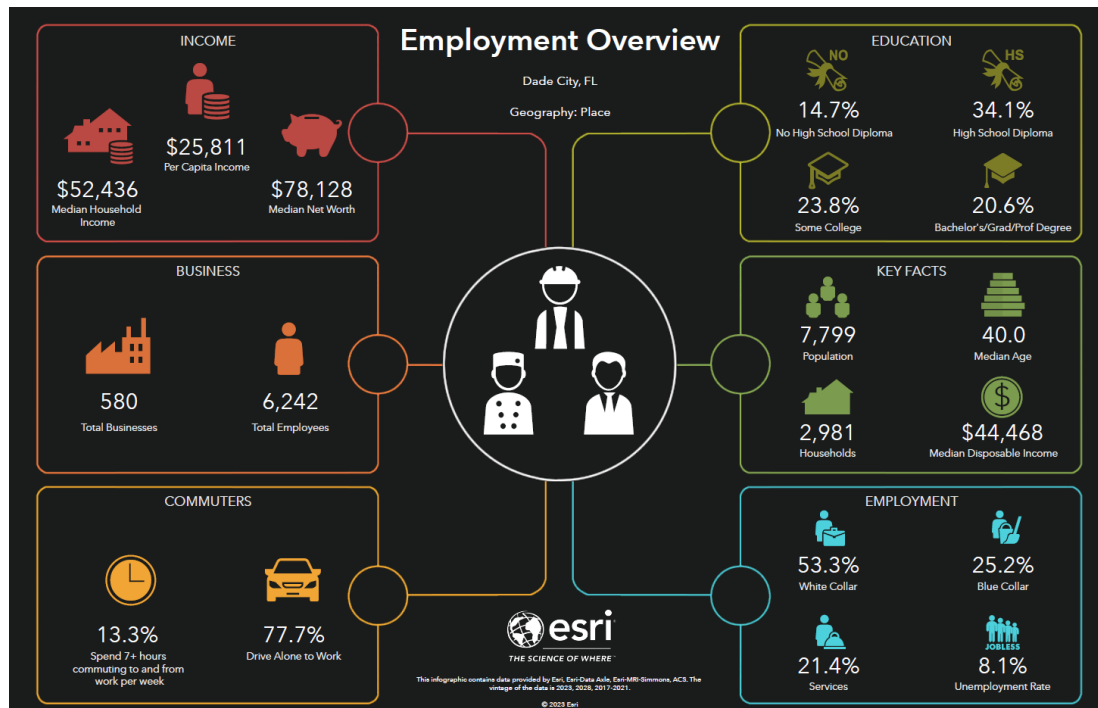
### **Recreational and Cultural Facilities**

There is a wide variety of recreation available in the City including sporting events, community gardens, civic organizations, parks, trails, and dog park areas, lacrosse and soccer, baseball, and softball fields; basketball, pickleball & tennis courts. Additionally, Tampa Metropolitan Area YMCA has a center in the downtown area, next door to Hugh Embry Library. Both facilities offer programs to all ages including quilt shows, teen makers clubs, fitness activities, cooking classes, story-time, and anime clubs, just to name a few. Cultural and other unique opportunities such as haunted walking tours of downtown and the City cemetery, ziplining, dance academies, giraffe safari, a community symphony and museums are also located in or near the City. Annual noted community activities include the Kumquat Festival, Christmas Stroll, Christmas Parade, Monarch Butterfly Festival, Downtown Dade City Spooktacular, Market Place, Car Show, Dade City Skunk Ape 30K Night Run, Dogs’ Days, the County Fair Grounds and their activities, Church Street Christmas, Scarecrow Festival, and Living History events (such as Civil War re-enactments) at the Pioneer Museum and the various events held at the Dade City Heritage Museum, including Rail Fan Fridays.

## ECONOMIC INFORMATION

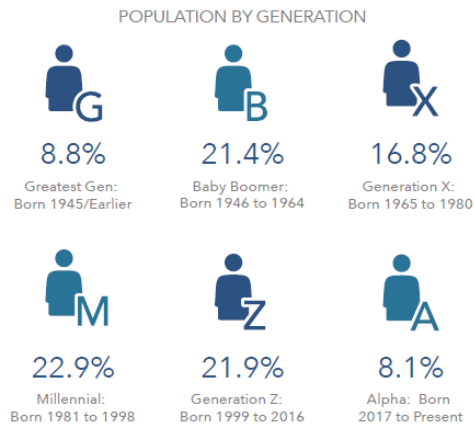
The area's economy includes a somewhat diverse, but small, economic base including agricultural, professional services, retail services manufacturing, business and manufacturing industries, with a total of 580 employee firms and 6,242 persons employed within Dade City. Leading employers in Dade City include government with 2,203 or 35.3% of the total employees within City limits, Retail Trade 21.4%, Health Services 9.8%, and Education Institutions & Libraries comprise 6.6% of the total employees.

Including total employees, residents and visitors, the estimated daytime population within Dade City is 10,765. There are 3,573 resident workers (those who live in the City and are over the age of 16). Nearly 78% of our workers drive alone, 13% carpool, and 2% of our resident workers walk to work.



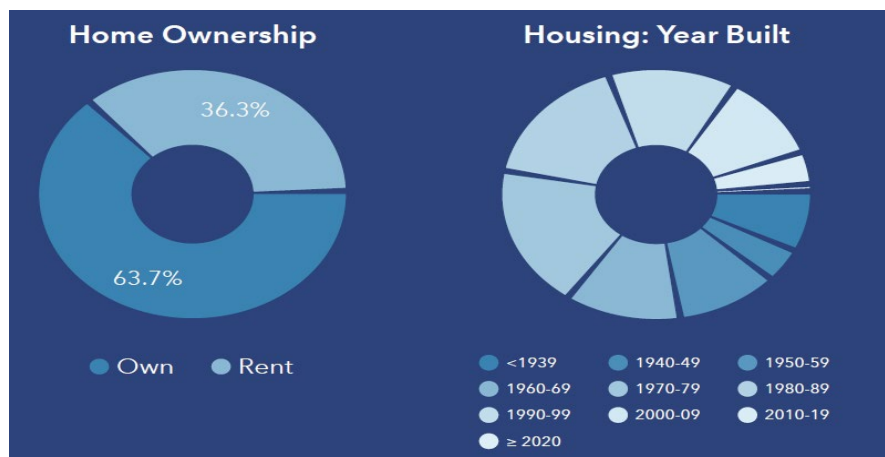
## DEMOGRAPHIC SUMMARY

In Dade City, the current year population is 7,799. In 2020, the Census count in the area was 7,615. The rate of change since 2020 was 1.58% annually. Currently, the population is 47.9% male and 52.2% female. The median age in Dade City is 40.0, compared to U.S. median age of 38.9. The majority of residents in Dade City are below the age of 59, with those 59 and older representing approximately 30% of the City's population.



Dade City remains a vibrant and affordable community. Currently, 63.7% of homes are owner occupied and 36.3% renter occupied. In the U.S., 58.2% of the housing units in the area are owner occupied; 31.8% are renter occupied; and 10.0% are vacant.

In 2023, the median home value in Dade City is \$157,416 compared to a median home value of \$284,798 for Pasco County, \$330,683 for Florida and \$308,943 for the U.S. In five years, in 2028, median home value is projected to be \$178,538 in Dade City, \$293,726 in Pasco County, \$345,612 in Florida and \$350,006 in the U.S.







# City Officials and Department Organization



## CITY OFFICIALS

### CITY COMMISSIONERS

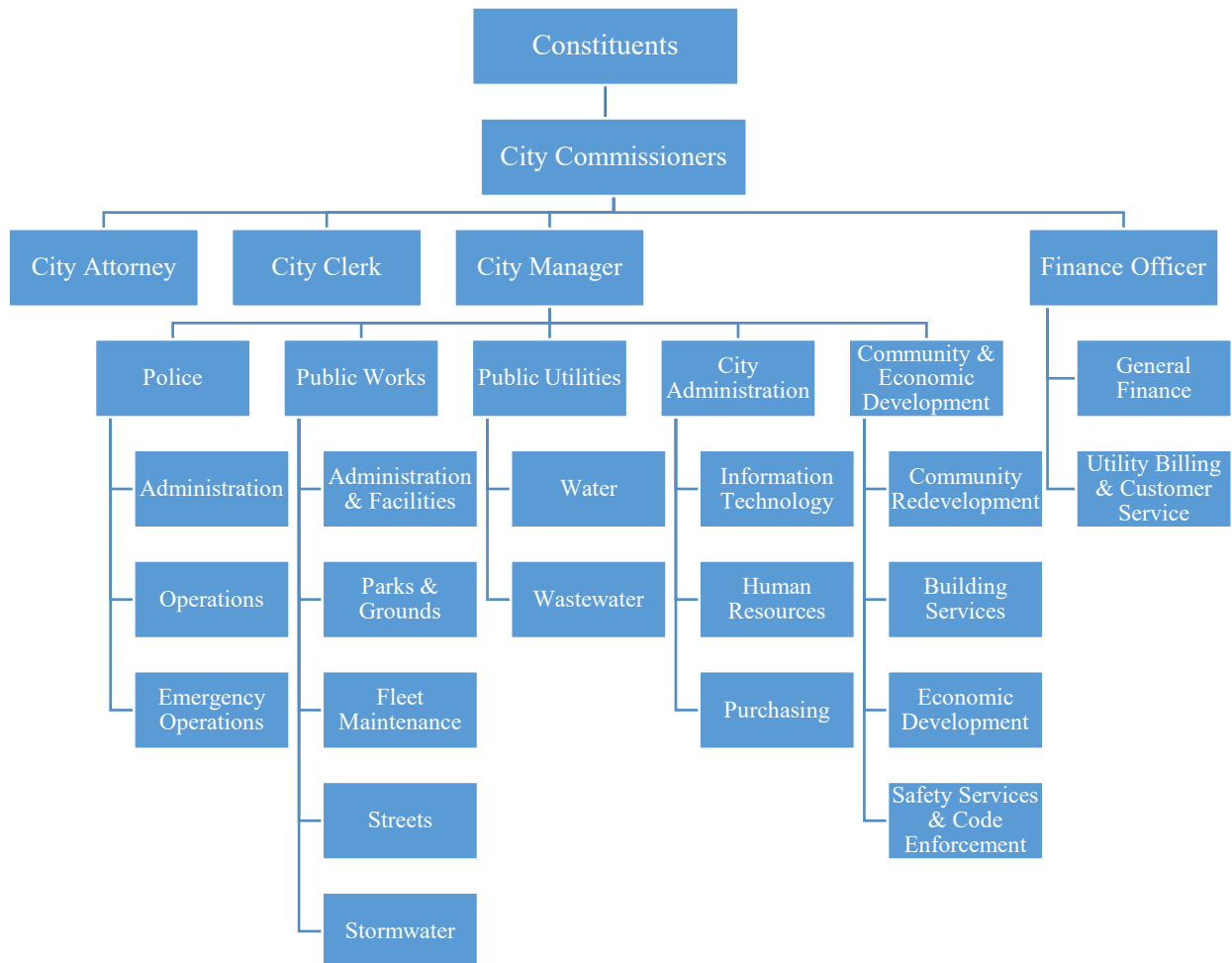


Mayor	James D. Shive
Mayor Pro Tem	Normita L. Woodard
Commissioner	Scott Black
Commissioner	Ann E. Cosentino
Commissioner	Lisa L. Simon

### CITY ADMINISTRATIVE STAFF

City Manager	Leslie Porter
City Attorney	Patrick Brackins
Finance Officer	Peter Altman
City Clerk	Angelia Guy
Police Chief	James Walters
Public Works Director	Jason Warrenfeltz
Community & Economic Development Director	Georgina Cid
Public Utilities Director	Johnnell Kemp

## ORGANIZATIONAL CHART

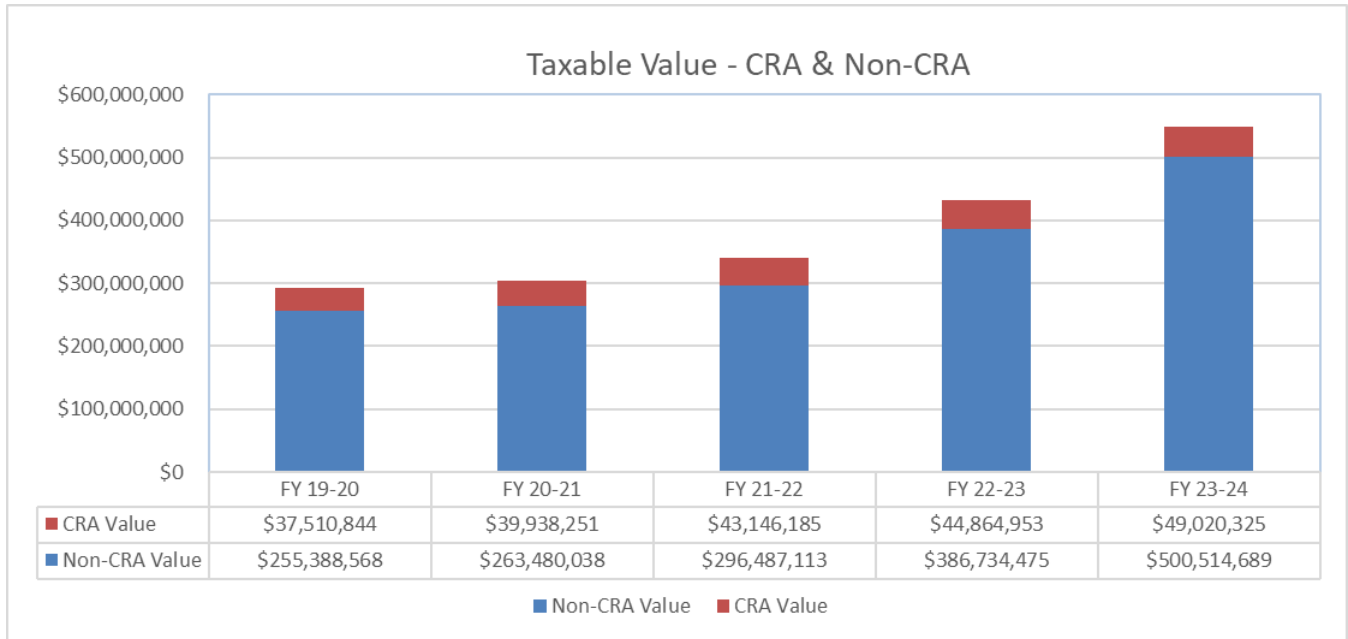




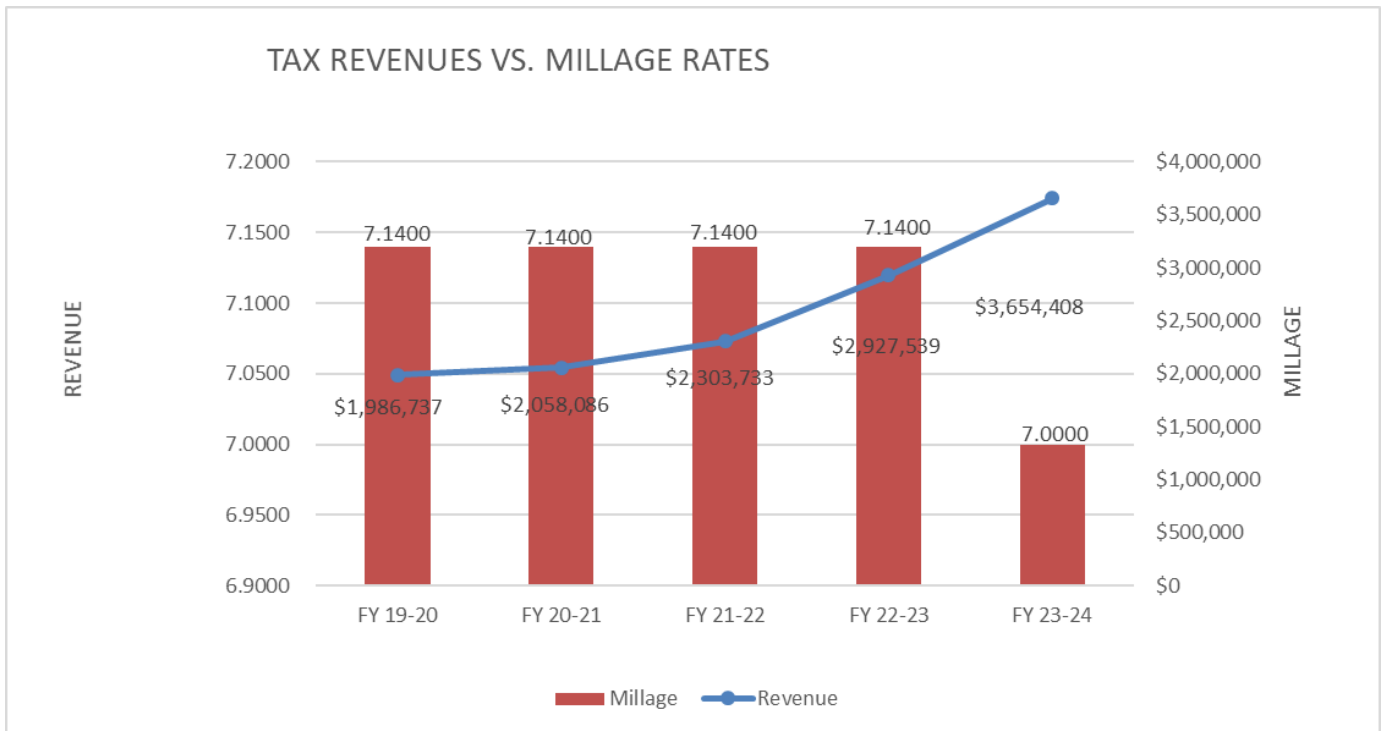
# Taxable Value, Millage, and Ad Valorem Revenues



## TAXABLE VALUE – COMMUNITY REDEVELOPMENT AGENCY (CRA) AND NON-CRA



## TAX REVENUES VERSUS MILLAGE RATES



## CERTIFICATION OF TAXABLE VALUE



### CERTIFICATION OF TAXABLE VALUE

[Reset Form](#)
[Print Form](#)

DR-420  
R. 5/12  
Rule 12D-16.002  
Florida Administrative Code  
Effective 11/12

Year : 2023	County : PASCO
Principal Authority : CITY OF DADE CITY	Taxing Authority : CITY OF DADE CITY

#### SECTION I : COMPLETED BY PROPERTY APPRAISER


1.	Current year taxable value of real property for operating purposes	\$	508,538,814	(1)
2.	Current year taxable value of personal property for operating purposes	\$	40,319,568	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	676,632	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	549,535,014	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	40,691,637	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	508,843,377	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	431,599,428	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	Number 1
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number 0
SIGN HERE	<b>Property Appraiser Certification</b>		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser:		Date :	
	Electronically Certified by Property Appraiser		6/29/2023 3:26 PM	

#### SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.				
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	7.1400	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	3,081,620	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	131,050	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	2,950,570	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	22,301,985	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	486,541,392	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	6.0644	per \$1000	(16)
17.	Current year proposed operating millage rate	7.1400	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	3,923,680	(18)

Continued on page 2



19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
		<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)
<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>			<b>STOP HERE - SIGN AND SUBMIT</b>	
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>		\$ 2,950,570	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		6.0644 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>		\$ 3,332,600	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>		\$ 3,923,680	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		7.1400 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		17.74 %	(27)
<b>First public budget hearing</b>		Date : 9/12/2023	Time : 5:30 PM EST	Place : 38020 Meridian Avenue, Dade City, FL 33526
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :			Date :
	Electronically Certified by Taxing Authority			8/3/2023 10:41 AM
	Title : LESLIE PORTER, CITY MANAGER		Contact Name and Contact Title : PETER ALTMAN, INTERIM FINANCE OFFICER	
	Mailing Address : PO BOX 1355		Physical Address : PO BOX 1355	
	City, State, Zip : DADE CITY, FL 33526		Phone Number : 3525211467	Fax Number : 3525235085

Instructions on page 3



## TAX INCREMENT ADJUSTMENT WORKSHEET


[Reset Form](#)
[Print Form](#)

### TAX INCREMENT ADJUSTMENT WORKSHEET

DR-420TIF  
R. 6/10  
Rule 12D-16.002  
Florida Administrative Code  
Effective 11/12

Year : 2023		County : PASCO	
Principal Authority : CITY OF DADE CITY		Taxing Authority : CITY OF DADE CITY	
Community Redevelopment Area : CITY OF DADE CITY		Base Year : 1998	

**SECTION I : COMPLETED BY PROPERTY APPRAISER**

1.	Current year taxable value in the tax increment area	\$	49,020,325	(1)
2.	Base year taxable value in the tax increment area	\$	25,544,551	(2)
3.	Current year tax increment value <i>(Line 1 minus Line 2)</i>	\$	23,475,774	(3)
4.	Prior year Final taxable value in the tax increment area	\$	44,864,953	(4)
5.	Prior year tax increment value <i>(Line 4 minus Line 2)</i>	\$	19,320,402	(5)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :
	Electronically Certified by Property Appraiser		6/29/2023 3:26 PM

**SECTION II: COMPLETED BY TAXING AUTHORITY Complete EITHER line 6 or line 7 as applicable. Do NOT complete both.**

6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:				
6a.	Enter the proportion on which the payment is based.		0.00 %	(6a)
6b.	Dedicated increment value <i>(Line 3 multiplied by the percentage on Line 6a)</i> <i>If value is zero or less than zero, then enter zero on Line 6b</i>	\$	0	(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	\$	0	(6c)
7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:				
7a.	Amount of payment to redevelopment trust fund in prior year	\$	131,050	(7a)
7b.	Prior year operating millage levy from Form DR-420, Line 10		7.1400 per \$1,000	(7b)
7c.	Taxes levied on prior year tax increment value <i>(Line 5 multiplied by Line 7b, divided by 1,000)</i>	\$	137,948	(7c)
7d.	Prior year payment as proportion of taxes levied on increment value <i>(Line 7a divided by Line 7c, multiplied by 100)</i>		95.00 %	(7d)
7e.	Dedicated increment value <i>(Line 3 multiplied by the percentage on Line 7d)</i> <i>If value is zero or less than zero, then enter zero on Line 7e</i>	\$	22,301,985	(7e)

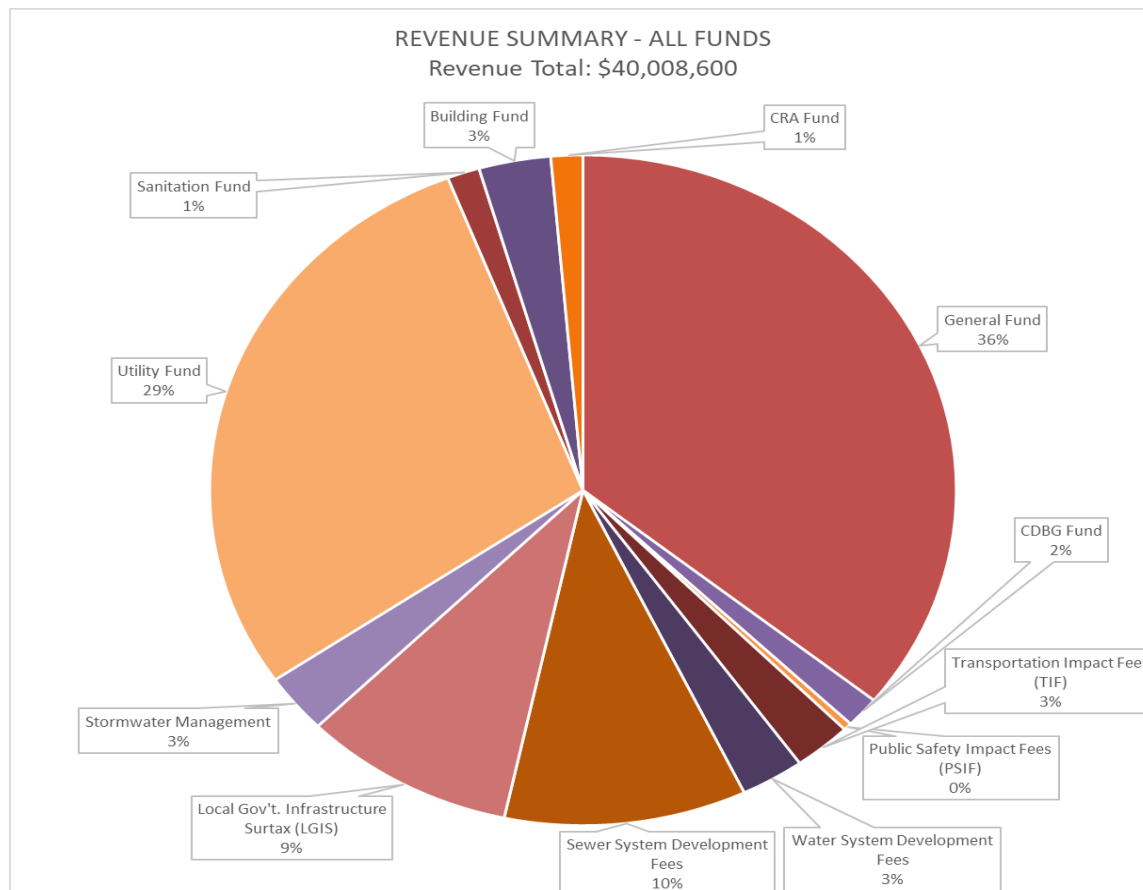
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>	I certify the calculations, millages and rates are correct to the best of my knowledge.		
	Signature of Chief Administrative Officer :		Date :	
	Electronically Certified By Taxing Authority		8/3/2023 10:41 AM	
	Title : LESLIE PORTER, CITY MANAGER		Contact Name and Contact Title : PETER ALTMAN, INTERIM FINANCE OFFICER	
	Mailing Address : PO BOX 1355		Physical Address : PO BOX 1355	
	City, State, Zip : DADE CITY, FL 33526		Phone Number : 3525211467	Fax Number : 3525235085



# Revenue and Expenditure Summaries All Funds



## REVENUE SUMMARY – ALL FUNDS



FUND	AMOUNT
General Fund	\$14,314,225
Utility Fund	\$11,468,225
Sewer System Development Fees	\$4,200,000
Local Gov't. Infrastructure Surtax	\$3,676,000
Building Fund	\$1,245,950
Stormwater Management	\$1,144,000
Water System Development Fees	\$1,100,000
Transportation Impact Fees (TIF)	\$1,000,000
CDBG Fund	\$600,000
Sanitation Fund	\$561,350
CRA Fund	\$552,600
Public Safety Impact Fees (PSIF)	\$146,250
	\$40,008,600

## REVENUE SUMMARY – ALL FUNDS DETAIL

	FY 21-22	FY 22-23	FY 22-23	FY23-24	\$ Change
	Preliminary	Budget	Projected	Requested	(4) - (2)
<b>GENERAL FUND</b>					
Ad Valorem Taxes	\$2,342,895	\$2,736,010	\$3,000,000	\$3,654,408	\$918,398
Franchise Fees	\$717,242	\$715,000	\$801,500	\$847,500	\$132,500
Utility Service Taxes	\$791,161	\$817,000	\$866,325	\$957,000	\$140,000
Licenses and Permits	\$38,469	\$45,000	\$43,000	\$50,000	\$5,000
Grants	\$1,908,119	\$5,804,724	\$1,211,990	\$4,970,420	(\$834,304)
State & Local Shared Revenues	\$1,602,898	\$1,356,345	\$1,423,245	\$1,467,517	\$111,172
Charges for Services	\$192,975	\$227,000	\$234,620	\$255,500	\$28,500
Miscellaneous	\$429,320	\$319,261	\$490,300	\$609,950	\$290,689
Other Sources	\$1,167,767	\$1,783,660	\$1,400,460	\$1,501,930	(\$281,730)
<b>GENERAL FUND TOTAL:</b>	<b>\$9,190,846</b>	<b>\$13,804,000</b>	<b>\$9,471,440</b>	<b>\$14,314,225</b>	<b>\$510,225</b>
	FY 21-22	FY 22-23	FY 22-23	FY23-24	\$ Change
	Preliminary	Budget	Projected	Requested	(4) - (2)
<b>SPECIAL REVENUE FUNDS</b>					
Community Development Block Grant (CDBG)	\$0	\$600,000	\$100,000	\$600,000	\$0
Public Safety Impact Fees (PSIF)	\$150,730	\$271,665	\$125,000	\$146,250	(\$125,415)
Transportation Impact Fees (TIF)	\$1,140,196	\$1,000,000	\$1,000,000	\$1,000,000	\$0
Water System Development Fees	\$826,257	\$900,000	\$1,705,800	\$1,100,000	\$200,000
Sewer System Development Fees	\$2,358,575	\$4,400,000	\$5,000,000	\$4,200,000	(\$200,000)
Local Gov't. Infrastructure Surtax (LGIS)	\$1,592,732	\$2,444,000	\$1,672,000	\$3,676,000	\$1,232,000
Stormwater Management	\$1,524,205	\$3,082,000	\$3,072,000	\$1,144,000	(\$1,938,000)
<b>SPECIAL REVENUE FUNDS TOTAL:</b>	<b>\$7,592,695</b>	<b>\$12,697,665</b>	<b>\$12,674,800</b>	<b>\$11,866,250</b>	<b>(\$831,415)</b>
<b>ENTERPRISE FUNDS</b>					
Water and Sewer Utilities					
Charges for Services	\$4,531,189	\$4,871,500	\$4,986,200	\$5,183,000	\$311,500
Miscellaneous	\$86,796	\$110,000	\$116,500	\$135,010	\$25,010
Other Sources	\$452,000	\$8,100,000	\$1,000,000	\$6,150,215	(\$1,949,785)
<b>WATER AND SEWER UTILITY FUND TOTAL:</b>	<b>\$5,069,985</b>	<b>\$13,081,500</b>	<b>\$6,102,700</b>	<b>\$11,468,225</b>	<b>(\$1,613,275)</b>
Sanitation Services					
Franchise Fees	\$39,150	\$38,000	\$40,000	\$45,000	\$7,000
Charges for Services	\$355,608	\$360,350	\$414,000	\$425,000	\$64,650
Other Sources	(\$67,265)	\$0	\$86,305	\$91,350	\$91,350
<b>SANITATION FUND TOTAL:</b>	<b>\$327,493</b>	<b>\$398,350</b>	<b>\$540,305</b>	<b>\$561,350</b>	<b>\$163,000</b>
Building Services					
Charges for Services	\$700,687	\$515,000	\$540,000	\$515,000	\$0
Other Sources	\$0	\$89,685	\$61,635	\$730,950	\$641,265
<b>BUILDING FUND TOTAL:</b>	<b>\$700,687</b>	<b>\$604,685</b>	<b>\$601,635</b>	<b>\$1,245,950</b>	<b>\$641,265</b>
<b>COMPONENT UNITS</b>					
Community Redevelopment Agency (CRA)					
Tax Increment	\$207,278	\$308,150	\$269,213	\$327,115	\$18,965
Other Sources	\$0	\$100,000	\$0	\$225,485	\$125,485
<b>CRA FUND TOTAL:</b>	<b>\$207,278</b>	<b>\$408,150</b>	<b>\$269,213</b>	<b>\$552,600</b>	<b>\$144,450</b>
<b>REVENUE TOTAL:</b>	<b>\$23,088,984</b>	<b>\$40,994,350</b>	<b>\$29,660,093</b>	<b>\$40,008,600</b>	<b>(\$985,750)</b>

## EXPENDITURE SUMMARY – ALL FUNDS

### EXPENDITURE SUMMARY – ALL FUNDS DETAIL

	FY 21-22 Preliminary	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Requested	\$ Change (4) - (2)
<b>GENERAL FUND</b>					
General Government:					
City Commission	\$49,929	\$74,900	\$75,065	\$78,690	\$3,790
City Manager	\$329,084	\$402,647	\$396,618	\$448,775	\$46,128
Info. Technology	\$333,172	\$343,592	\$359,648	\$471,330	\$127,738
City Clerk	\$160,631	\$198,894	\$196,943	\$228,695	\$29,801
Finance	\$271,583	\$324,064	\$320,257	\$327,965	\$3,901
City Attorney	\$86,466	\$102,075	\$118,512	\$140,695	\$38,620
Development Svcs.	\$280,395	\$392,031	\$370,680	\$517,155	\$125,124
Facilities Maintenance	\$338,062	\$430,947	\$488,376	\$506,605	\$75,658
Fleet Maintenance	\$174,493	\$189,065	\$229,206	\$176,455	(\$12,610)
Contingency	\$0	\$35,000	\$0	\$100,000	\$65,000
Total General Government	\$2,023,815	\$2,493,215	\$2,555,305	\$2,996,365	\$503,150
Public Safety:					
Police	\$3,060,045	\$3,713,333	\$3,598,632	\$4,356,100	\$642,767
Safety Services	\$288,307	\$288,357	\$309,740	\$326,725	\$38,368
Total Public Safety	\$3,348,352	\$4,001,690	\$3,908,372	\$4,682,825	\$681,135
Transportation:					
Streets	\$655,462	\$684,959	\$754,770	\$811,970	\$127,011
Culture & Recreation:					
Parks	\$427,893	\$583,222	\$588,972	\$653,880	\$70,658
Capital Outlay	\$119,544	\$5,891,724	\$1,427,620	\$5,009,950	(\$881,774)
Transfer to CRA	\$100,901	\$149,190	\$131,050	\$159,235	\$10,045
<b>FUND TOTAL:</b>	<b>\$6,675,967</b>	<b>\$13,803,999</b>	<b>\$9,366,089</b>	<b>\$14,314,225</b>	<b>\$510,225</b>

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	FY 21-22 Preliminary	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Requested	\$ Change (4) - (2)
<b>SPECIAL REVENUE FUNDS</b>					
Community Development Block Grant	\$0	\$600,000	\$100,000	\$600,000	\$0
Local Gov't. Infrastructure Surtax (LGIS)	\$982,037	\$2,444,000	\$1,065,000	\$3,676,000	\$1,232,000
Stormwater Utility					
Operations	\$166,327	\$217,000	\$193,998	\$226,400	\$9,400
Capital Projects	\$263,406	\$2,805,000	\$2,799,923	\$854,000	(\$1,951,000)
Transfers	\$0	\$60,000	\$60,000	\$63,600	\$3,600
<b>IMPACT FEE FUNDS</b>					
Public Safety Impact Fees (PSIF)					
Capital Expenditures	\$100,450	\$271,665	\$271,665	\$146,250	(\$125,415)
Reserved for Future Capital Projects	\$50,280	\$0	\$0	\$0	\$0
Transportation Impact Fees (TIF)					
Capital Expenditures	\$0	\$0	\$0	\$0	\$0
Reserved for Future Capital Projects	\$1,140,196	\$1,000,000	\$1,000,000	\$1,000,000	\$0
Water System Development Charges					
Capital Expenditures	\$73,200	\$150,000	\$150,000	\$200,000	\$50,000
Reserved for Future Capital Projects	\$753,057	\$750,000	\$1,555,800	\$900,000	\$150,000
Sewer System Development Charges					
Capital Expenditures	\$224,710	\$4,400,000	\$500,000	\$2,728,215	(\$1,671,785)
Reserved for Future Capital Projects	\$2,133,865	\$0	\$0	\$1,471,785	\$1,471,785
<b>FUND TOTAL:</b>	<b>\$5,887,528</b>	<b>\$12,697,665</b>	<b>\$7,696,386</b>	<b>\$11,866,250</b>	<b>(\$831,415)</b>
<b>ENTERPRISE FUNDS</b>					
Water & Sewer Utilities:					
Water Operating	\$1,172,173	\$1,365,216	\$1,324,326	\$1,606,785	\$241,569
Water Capital	\$496,289	\$1,300,000	\$587,112	\$2,154,500	\$854,500
Wastewater Operating	\$1,052,257	\$1,221,610	\$1,281,372	\$1,293,275	\$71,665
Wastewater Capital	\$241,355	\$7,370,400	\$620,400	\$4,270,215	(\$3,100,185)
Utility Finance	\$324,716	\$352,896	\$353,662	\$401,415	\$48,519
Utility Debt Service	\$646,000	\$625,878	\$625,878	\$791,475	\$165,597
Transfers	\$806,182	\$845,500	\$845,500	\$896,230	\$50,730
Contingency	\$0	\$0	\$0	\$54,330	\$54,330
<b>FUND TOTAL:</b>	<b>\$4,738,972</b>	<b>\$13,081,500</b>	<b>\$5,638,250</b>	<b>\$11,468,225</b>	<b>(\$1,613,275)</b>
Sanitation Services:					
Sanitation	\$292,493	\$348,350	\$490,305	\$508,350	\$160,000
Transfers	\$35,000	\$50,000	\$50,000	\$53,000	\$3,000
<b>FUND TOTAL:</b>	<b>\$327,493</b>	<b>\$398,350</b>	<b>\$540,305</b>	<b>\$561,350</b>	<b>\$163,000</b>
Building Services:					
Building	\$319,220	\$504,685	\$493,777	\$1,140,050	\$635,365
Transfers	\$50,000	\$100,000	\$85,000	\$105,900	\$5,900
<b>FUND TOTAL:</b>	<b>\$369,220</b>	<b>\$604,685</b>	<b>\$578,777</b>	<b>\$1,245,950</b>	<b>\$641,265</b>
<b>COMPONENT UNITS</b>					
Community Redevelopment Agency	\$165,076	\$408,150	\$248,095	\$552,600	\$144,450
<b>EXPENDITURE TOTAL:</b>	<b>\$18,164,256</b>	<b>\$40,994,349</b>	<b>\$24,067,902</b>	<b>\$40,008,600</b>	<b>(\$985,750)</b>



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RESERVE FUND BALANCES – ESTIMATED 9/30/22

**General Fund:**

Police Educational Reserves	\$ 10,623
Forfeiture Reserves	\$ 17,655
Reserve Policy Minimum	\$ 1,978,069
Tree Bank Reserves	\$ 11,360
Park and Recreational Reserves	\$ 13,899
Mausoleum Reserves	\$ 14,140
Retirement Reserves	\$ 85,000
Dogs Days Reserves	\$ 4,629
Unassigned Reserves	\$ 2,223,441
	<b><u>4,358,816</u></b>

**Utility Fund:**

Renewal & Replacement	1,482,480
Debt Service	833,977
Reserve Policy Minimum	1,102,775
Additional Reserves	<u>3,079,739</u>
	<b>6,498,971</b>

**Sanitation Fund:**

\$ 629,407

**Building Fund:**

\$ 903,643

**Special Revenue Fund:**

Infrastructure Surtax (Penny)	\$ 1,919,814
Public Safety Impact	\$ 99,694
Transportation Impact	\$ 2,331,545
Water Impact	\$ 1,652,790
Sewer Impact	\$ 5,051,183

**Component Unit:**

Community Redevelopment Agency \$ 235,058



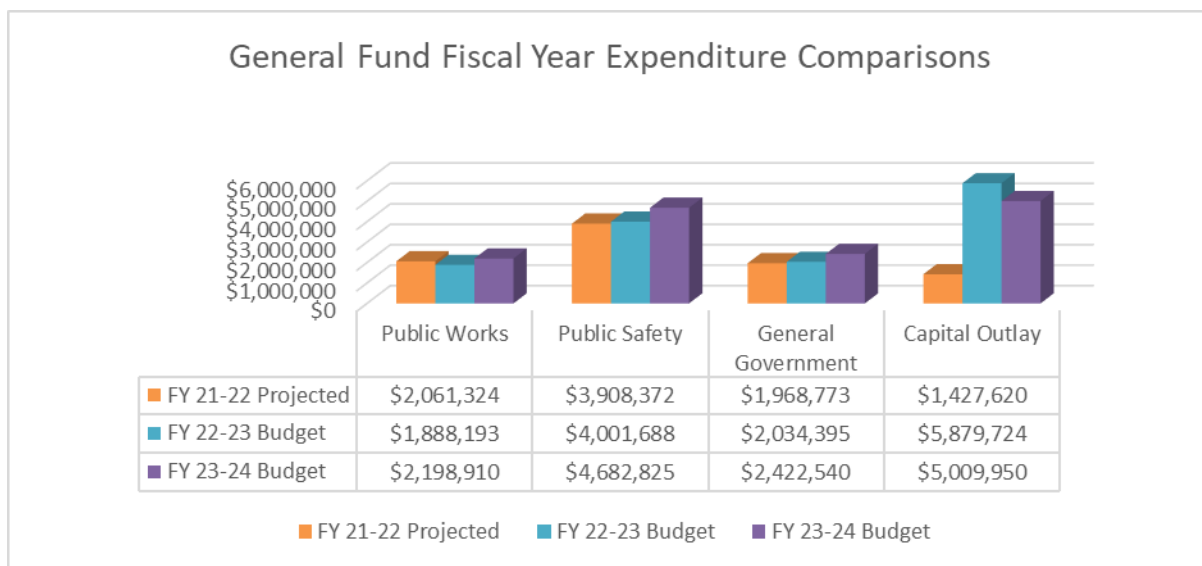
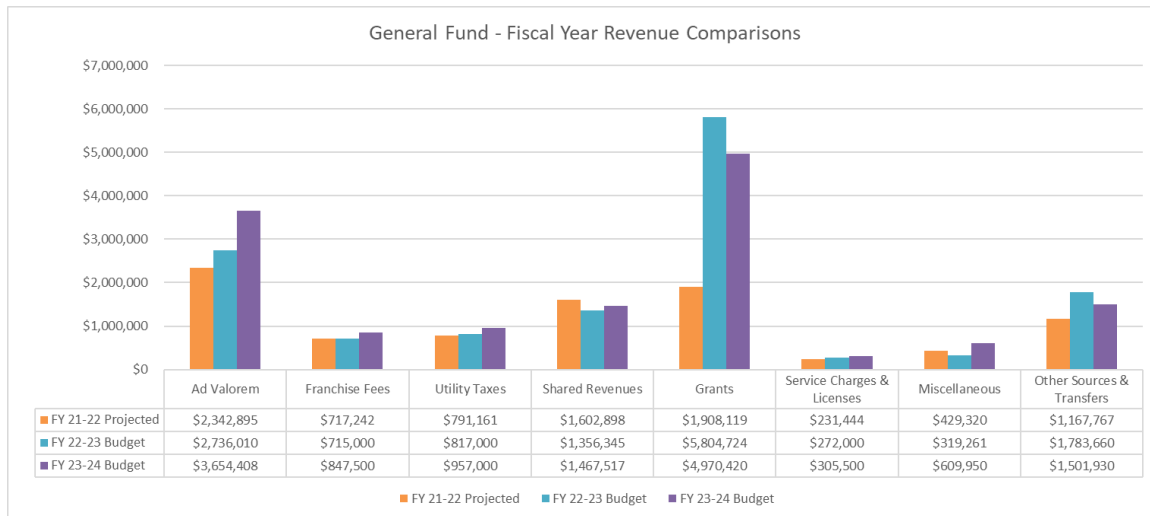
# General Fund Detail



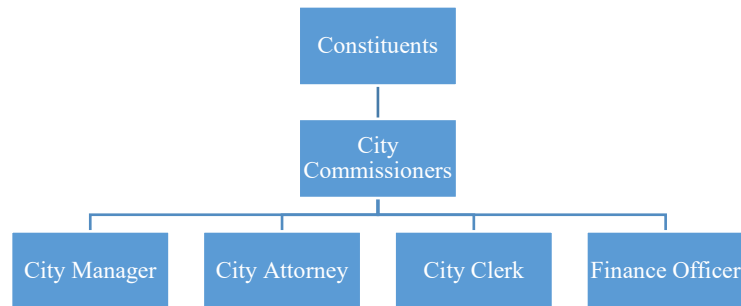


## GENERAL FUND REVENUE & EXPENDITURE SUMMARY

	FY 21-22 Preliminary	FY 22-23 Budget	FY 22-23 Projected	FY23-24 Requested	\$ Change (4) - (2)
<b>GENERAL FUND</b>					
Ad Valorem Taxes	\$2,342,895	\$2,736,010	\$3,000,000	\$3,654,408	\$918,398
Franchise Fees	\$717,242	\$715,000	\$801,500	\$847,500	\$132,500
Utility Service Taxes	\$791,161	\$817,000	\$866,325	\$957,000	\$140,000
Licenses and Permits	\$38,469	\$45,000	\$43,000	\$50,000	\$5,000
Grants	\$1,908,119	\$5,804,724	\$1,211,990	\$4,970,420	-\$834,304
State & Local Shared Revenues	\$1,602,898	\$1,356,345	\$1,423,245	\$1,467,517	\$111,172
Charges for Services	\$192,975	\$227,000	\$234,620	\$255,500	\$28,500
Miscellaneous	\$429,320	\$319,261	\$490,300	\$609,950	\$290,689
Other Sources	\$1,167,767	\$1,783,660	\$1,400,460	\$1,501,930	-\$281,730
<b>GENERAL FUND TOTAL:</b>	<b>\$9,190,846</b>	<b>\$13,804,000</b>	<b>\$9,471,440</b>	<b>\$14,314,225</b>	<b>\$510,225</b>
	FY 21-22 Preliminary	FY 22-23 Budget	FY 22-23 Projected	FY23-24 Requested	\$ Change (4) - (2)
<b>GENERAL FUND</b>					
General Government:					
City Commission	\$49,929	\$74,900	\$75,065	\$78,690	\$3,790
City Manager	\$329,084	\$402,647	\$396,618	\$448,775	\$46,128
Info. Technology	\$333,172	\$343,592	\$359,648	\$471,330	\$127,738
City Clerk	\$160,631	\$198,894	\$196,943	\$228,695	\$29,801
Finance	\$271,583	\$324,064	\$320,257	\$327,965	\$3,901
City Attorney	\$86,466	\$102,075	\$118,512	\$140,695	\$38,620
Development Svcs.	\$280,395	\$392,031	\$370,680	\$517,155	\$125,124
Facilities Maintenance	\$338,062	\$430,947	\$488,376	\$506,605	\$75,658
Fleet Maintenance	\$174,493	\$189,065	\$229,206	\$176,455	-\$12,610
Contingency	\$0	\$35,000	\$0	\$100,000	\$65,000
Total General Government	\$2,023,815	\$2,493,216	\$2,555,305	\$2,996,365	\$503,150
Police	\$3,060,045	\$3,713,333	\$3,598,632	\$4,356,100	\$642,767
Safety Services	\$288,307	\$288,357	\$309,740	\$326,725	\$38,368
Total Public Safety	\$3,348,352	\$4,001,690	\$3,908,372	\$4,682,825	\$681,135
Streets	\$655,462	\$684,959	\$754,770	\$811,970	\$127,011
Parks	\$427,893	\$583,222	\$588,972	\$653,880	\$70,658
Capital Outlay	\$119,544	\$5,891,724	\$1,427,620	\$5,009,950	-\$881,774
Transfer to CRA	\$100,901	\$149,190	\$131,050	\$159,235	\$10,045
<b>FUND TOTAL:</b>	<b>\$6,675,967</b>	<b>\$13,804,000</b>	<b>\$9,366,089</b>	<b>\$14,314,225</b>	<b>\$510,225</b>



## CITY COMMISSION



### Summary

The City Commission is the legislative and fiscal policy-making body for the City of Dade City. The Commission is responsible for approving resolutions and ordinances; establishing City goals and major performance objectives; approving guidelines for the preparation of the annual operating budget; establishing, through the adoption of an annual budget, what services and the level of services are to be provided and how they will be financed for the City; establishing rules of conduct of the City's fiscal operations; and requiring an independent audit of fiscal records and transactions. The City Commission is elected at-large by Dade City registered voters for four-year, staggered terms.

The City Manager, as authorized by the City Charter, acts as the chief administrative and operations officer of the City. In this capacity, the City Manager is responsible for supervising all City departments, with the exception of the City Clerk, Finance Officer, and the City Attorney, who also report directly to the City Commission. The City Manager is responsible to the City Commission for the day-to-day operation, supervision, and administration of the City government and departments. The City Manager prepares and submits an annual operating budget and a five-year Capital Improvement Budget premised upon Commission guidelines and goals and major performance objectives; ensures the adopted budget is properly administered; supervise the performance of all contracts for work to be done by the City; and authorizes and directs the purchase of all supplies and materials used by the City.

The City Attorney is appointed by the City Commission and reports directly to the City Commission. The City Attorney provides legal advice to the City Commission and the administrative staff of the City, in the best interest of the City. The City Attorney keeps abreast of ever-changing statutes and particularly those relative to the operation of municipal government. The City Attorney also works in conjunction with the Labor Attorney and other special counsel as deemed necessary by the City Commission.

The City Clerk has various functions and responsibilities as established by the City Charter and various City Ordinances. In its general governmental role, primary duties of the City Clerk include: serves as the custodian of all City Commission records, including official minutes, ordinances, resolutions, and agreements; facilitates all City elections; oversees records retention and disposal; and other necessary duties as assigned by the City Commission.

The Finance Officer has various functions and responsibilities as established by the City Charter and various City Ordinances. This department provides direct services to all City departments/divisions. The functions of the Finance department are split between the General Fund and the Enterprise/Utilities Fund. In its general government role, primary duties include: accounting practices, disbursement of City funds, employee payroll, cash management and other financial responsibilities not mentioned.

<b>Classification</b>	<b>Full Time</b>	<b>Part Time</b>
Mayor		1
Mayor Pro Tem		1
Commissioner		3
City Manager	1	
Executive Assistant to City Manager	1	
City Attorney		Contracted
City Clerk	1	
Deputy City Clerk	1	
Finance Officer		Contracted
Fiscal Assistant	1	1
Accountant I	1	

## CITY COMMISSION BUDGET DETAILS

City Commission	FY 21-22	FY 22-23	FY 22-23	FY 23-24	\$ Change
	Preliminary	Budget	Projected	Requested	(4) - (2)
<b>Personnel Services</b>					
Salaries & Wages	\$19,800	\$19,800	\$19,800	\$19,800	\$0
FICA Taxes	\$1,515	\$1,515	\$1,515	\$1,515	\$0
Retirement Contributions	\$399	\$429	\$475	\$500	\$71
Worker's Comp	\$50	\$34	\$30	\$40	\$6
<b>SUBTOTAL - PERSONNEL</b>	<b>\$21,764</b>	<b>\$21,778</b>	<b>\$21,820</b>	<b>\$21,855</b>	<b>\$77</b>
<b>Operating Expenses</b>					
Contractual Services	\$0	\$500	\$0	\$0	(\$500)
Travel & Per Diem	\$13,041	\$9,500	\$9,500	\$11,500	\$2,000
Communications	\$2,839	\$5,500	\$7,000	\$7,200	\$1,700
Postage	\$19	\$25	\$25	\$25	\$0
Insurance	\$250	\$250	\$210	\$260	\$10
Software and Equipment Maintenance	\$610	\$500	\$800	\$800	\$300
Printing & Binding	\$220	\$250	\$1,500	\$350	\$100
Promotional Activities	\$160	\$13,500	\$13,100	\$13,500	\$0
Miscellaneous Charges	\$4,448	\$5,100	\$1,610	\$3,500	(\$1,600)
Office Equipment & Supplies	\$741	\$10,500	\$10,800	\$10,700	\$200
Memberships, Subscriptions, & Registrations	\$5,837	\$7,500	\$8,700	\$9,000	\$1,500
<b>SUBTOTAL - OPERATING EXPENSES</b>	<b>\$28,165</b>	<b>\$53,125</b>	<b>\$53,245</b>	<b>\$56,835</b>	<b>\$3,710</b>
<b>SUBTOTAL - PERSONNEL &amp; OPERATING</b>	<b>\$49,929</b>	<b>\$74,903</b>	<b>\$75,065</b>	<b>\$78,690</b>	<b>\$3,787</b>
<b>Capital Outlay &amp; Debt Service</b>					
Capital Machinery & Equipment	\$0	\$0	\$0	\$0	\$0
<b>SUBTOTAL - CAPITAL &amp; DEBT SERVICE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$49,929</b>	<b>\$74,903</b>	<b>\$75,065</b>	<b>\$78,690</b>	<b>\$3,787</b>

## CITY ATTORNEY BUDGET DETAILS

City Attorney	FY 21-22	FY 22-23	FY 22-23	FY 23-24	\$ Change
	Preliminary	Budget	Projected	Requested	(4) - (2)
<b>Operating Expenses</b>					
Professional Services	\$84,700	\$100,000	\$118,000	\$140,000	\$40,000
Communications	\$873	\$1,200	\$0	\$0	(\$1,200)
Insurance	\$575	\$575	\$500	\$620	\$45
Software and Equipment Maintenance	\$318	\$300	\$0	\$0	(\$300)
Miscellaneous Charges	\$0	\$0	\$12	\$75	\$75
<b>TOTAL</b>	<b>\$86,466</b>	<b>\$102,075</b>	<b>\$118,512</b>	<b>\$140,695</b>	<b>\$38,620</b>

## CITY CLERK BUDGET DETAILS

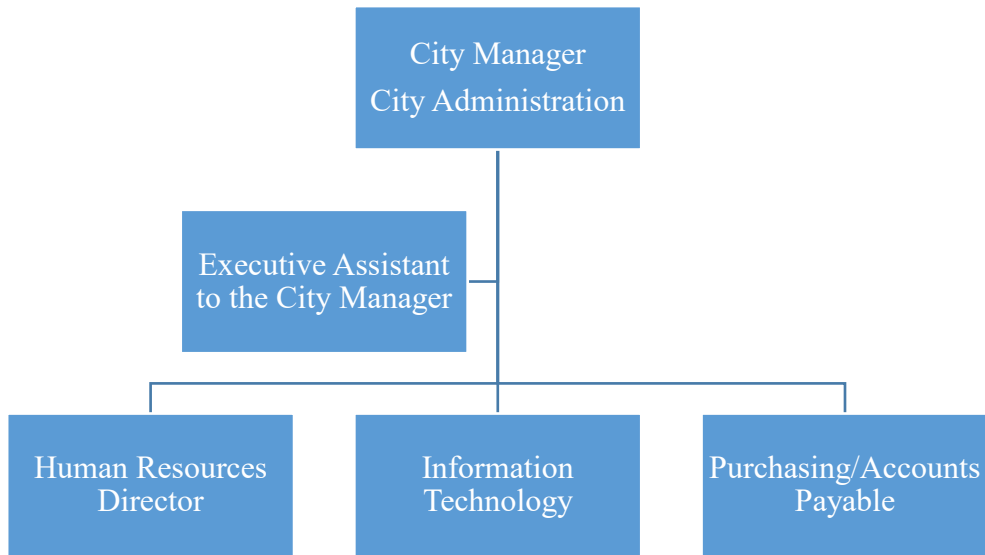
City Clerk	FY 21-22	FY 22-23	FY 22-23	FY 23-24	\$ Change
	Preliminary	Budget	Projected	Requested	(4) - (2)
<b>Personnel Services</b>					
Salaries & Special Pays	\$90,357	\$115,866	\$116,600	\$128,700	\$12,834
FICA Taxes	\$6,861	\$7,918	\$8,000	\$9,825	\$1,907
Retirement Contributions	\$8,599	\$9,834	\$10,975	\$12,250	\$2,416
Insurance Contributions	\$14,655	\$18,690	\$21,050	\$23,320	\$4,630
Worker's Comp & Unemployment	\$163	\$176	\$140	\$150	(\$26)
<b>SUBTOTAL - PERSONAL SERVICES</b>	<b>\$120,635</b>	<b>\$152,484</b>	<b>\$156,765</b>	<b>\$174,245</b>	<b>\$21,761</b>
<b>Operating Expenses</b>					
Professional Services	\$7,853	\$24,000	\$20,000	\$24,000	\$0
Contractual Services	\$6,603	\$0	\$0	\$7,000	\$7,000
Travel & Per Diem	\$2,723	\$4,000	\$4,280	\$4,500	\$500
Communications	\$1,959	\$2,500	\$2,000	\$2,200	(\$300)
Postage	\$169	\$400	\$400	\$600	\$200
Insurance	\$600	\$660	\$660	\$700	\$40
Software and Equipment Maintenance	\$12,063	\$6,500	\$6,500	\$7,000	\$500
Printing & Binding	\$652	\$400	\$300	\$400	\$0
Promotional Activities	\$698	\$500	\$500	\$500	\$0
Miscellaneous Charges	\$96	\$0	\$0	\$0	\$0
Office Supplies	\$774	\$1,150	\$1,510	\$1,150	\$0
Memberships, Subscriptions, & Registrations	\$5,806	\$6,300	\$4,028	\$6,400	\$100
<b>SUBTOTAL - OPERATING EXPENSES</b>	<b>\$39,996</b>	<b>\$46,410</b>	<b>\$40,178</b>	<b>\$54,450</b>	<b>\$8,040</b>
<b>SUBTOTAL - PERSONNEL &amp; OPERATING</b>	<b>\$160,631</b>	<b>\$198,894</b>	<b>\$196,943</b>	<b>\$228,695</b>	<b>\$29,801</b>
<b>Capital Outlay &amp; Debt Service</b>					
Capital Machinery & Equipment	\$0	\$0	\$0	\$0	\$0
<b>SUBTOTAL - CAPITAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$160,631</b>	<b>\$198,894</b>	<b>\$196,943</b>	<b>\$228,695</b>	<b>\$29,801</b>

## FINANCE OFFICE BUDGET DETAILS

Finance	FY 21-22	FY 22-23	FY 22-23	FY 23-24	\$ Change
	Preliminary	Budget	Projected	Requested	(4) - (2)
<b>Personnel Services</b>					
Salaries & Special Pays	\$82,890	\$92,253	\$92,000	\$100,000	\$7,747
Overtime	\$25	\$250	\$500	\$500	\$250
FICA Taxes	\$6,099	\$7,112	\$7,110	\$7,650	\$538
Retirement Contributions	\$8,290	\$9,527	\$9,527	\$10,900	\$1,373
Insurance Contributions	\$16,788	\$18,690	\$18,750	\$19,625	\$935
Worker's Comp & Unemployment	\$140	\$157	\$395	\$360	\$203
<b>SUBTOTAL - PERSONNEL</b>	<b>\$114,232</b>	<b>\$127,989</b>	<b>\$128,282</b>	<b>\$139,035</b>	<b>\$11,046</b>
<b>Operating Expenses</b>					
Professional Services	\$0	\$95,000	\$100,000	\$90,050	(\$4,950)
Accounting & Auditing	\$49,231	\$50,000	\$50,000	\$50,000	\$0
Contractual Services	\$82,640	\$35,000	\$20,000	\$5,000	(\$30,000)
Travel & Per Diem	\$0	\$0	\$0	\$0	\$0
Communications	\$855	\$1,000	\$1,100	\$1,200	\$200
Postage	\$1,103	\$3,500	\$1,600	\$2,420	(\$1,080)
Rentals & Leases	\$1,258	\$2,000	\$2,000	\$2,000	\$0
Insurance	\$1,250	\$1,175	\$1,175	\$1,660	\$485
Software and Equipment Maintenance	\$16,015	\$5,000	\$13,000	\$33,000	\$28,000
Printing & Binding	\$962	\$1,300	\$1,100	\$1,300	\$0
Miscellaneous Charges	\$3,273	\$1,000	\$800	\$1,000	\$0
Office Supplies	\$764	\$1,000	\$1,100	\$1,200	\$200
Operating Supplies	\$0	\$100	\$100	\$100	\$0
Memberships, Subscriptions, & Registrations	\$0	\$0	\$0	\$0	\$0
<b>SUBTOTAL - OPERATING EXPENSES</b>	<b>\$157,351</b>	<b>\$196,075</b>	<b>\$191,975</b>	<b>\$188,930</b>	<b>(\$7,145)</b>
<b>SUBTOTAL - PERSONNEL &amp; OPERATING</b>	<b>\$271,583</b>	<b>\$324,064</b>	<b>\$320,257</b>	<b>\$327,965</b>	<b>\$3,901</b>
<b>Capital Outlay &amp; Debt Service</b>					
Capital Machinery & Equipment	\$0	\$0	\$0	\$0	\$0
<b>SUBTOTAL - CAPITAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$271,583</b>	<b>\$324,064</b>	<b>\$320,257</b>	<b>\$327,965</b>	<b>\$3,901</b>



## CITY MANAGER - ADMINISTRATION



### Summary

The City Manager is the Chief Executive Officer of the City, responsible to the Commission for the day-to-day operations of all City affairs. This position is responsible for the appointment and removal of administrative officers, directs and supervises all departments, attends, and participates in the discussion of City Commission meetings, and sees that all laws, provision, and rules are faithfully executed.

The Human Resources Division is instrumental for Administration by ensuring the City follows labor law compliance, maintains accurate record keeping from recruiting to hiring to training to retirement, compensation and position description tracking, performing risk management duties including workers compensation and employee benefits, career and relational assistance, and handling specific performance issues of the employees.

The Information Technology Division conducts regular inspections of the City's file server hardware to detect any potential problems which may cause serious interruptions and costly expense to the City's computer operating system, keeps abreast of the latest computer upgrades, and corrects any malfunctions with existing hardware and software.

The Purchasing/Accounts Payable Division is responsible for ensuring compliance of the following:

- Procurement rules and regulations are complied with through the competitive bidding and contracting procedures outlined in the purchasing manual.

- Purchases and expenditures are lawful, properly authorized, and represent a responsible and appropriate use of City funds.
- All expenditures are sufficiently documented, accurately, and completely recorded, charged to the proper accounting period (fiscal year), and properly classified as to category of expense.
- Obligations for goods and services are paid in a timely manner as required by law or contractual terms, in sufficient time to take advantage of early payment discounts.

<b>Classification</b>	<b>Full Time</b>	<b>Part Time</b>
City Manager	1	0
Executive Assistant to City Manager	1	0
Human Resources Director	1	0
Purchasing Specialist	1	0
IT Manager	1	0
IT Specialist	1	0

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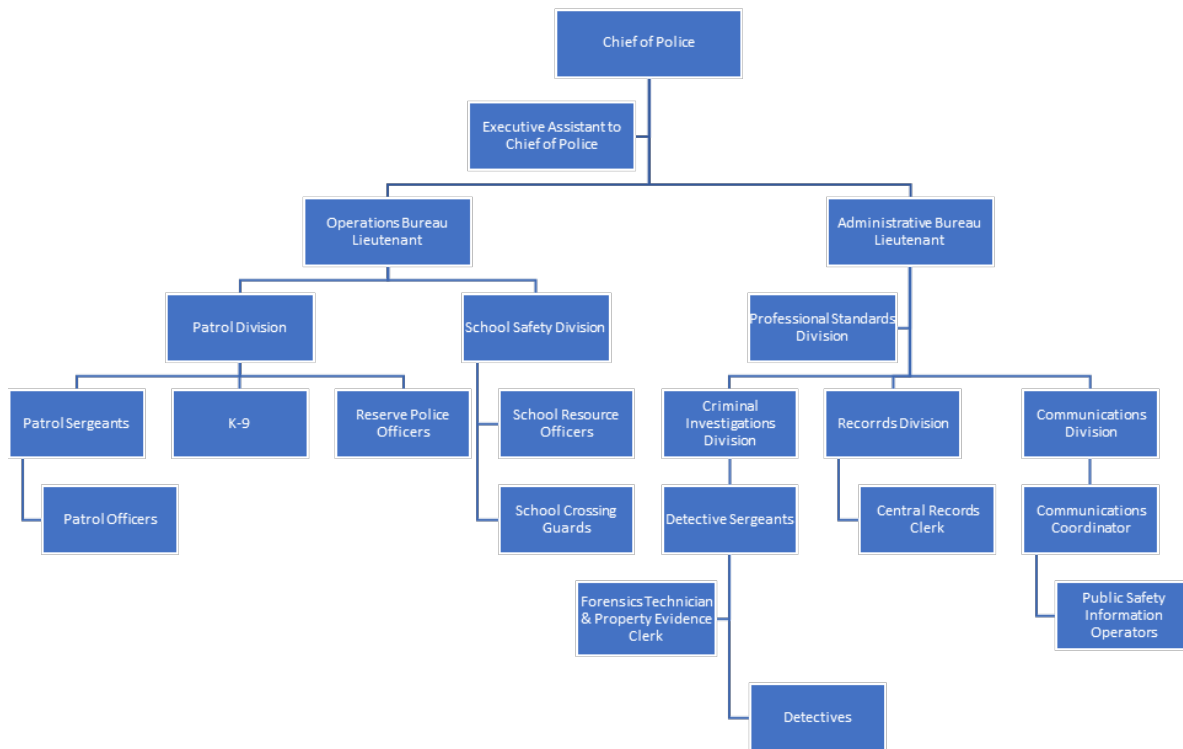
## CITY MANAGER – ADMINISTRATION BUDGET DETAIL

City Manager	FY 21-22	FY 22-23	FY 22-23	FY 23-24	\$ Change
	Preliminary	Budget	Projected	Requested	(4) - (2)
<b>Personnel Services</b>					
Salaries & Wages	\$228,725	\$276,060	\$274,800	\$300,900	\$24,840
FICA Taxes	\$16,678	\$21,042	\$19,900	\$22,950	\$1,908
Retirement Contributions	\$20,577	\$24,885	\$24,350	\$27,125	\$2,240
Insurance Contributions	\$29,114	\$37,380	\$32,300	\$42,400	\$5,020
Worker's Comp & Unemployment	\$414	\$470	\$315	\$400	(\$70)
<b>SUBTOTAL - PERSONNEL</b>	<b>\$295,508</b>	<b>\$359,837</b>	<b>\$351,665</b>	<b>\$393,775</b>	<b>\$33,938</b>
<b>Operating Expenses</b>					
Professional Services	\$102	\$4,410	\$1,000	\$3,000	(\$1,410)
Travel & Per Diem	\$5,062	\$6,500	\$6,500	\$8,000	\$1,500
Communications	\$2,563	\$3,000	\$3,000	\$3,200	\$200
Postage	\$39	\$50	\$50	\$50	\$0
Insurance	\$2,177	\$2,100	\$2,038	\$1,900	(\$200)
Software and Equipment Maintenance	\$5,520	\$4,000	\$6,100	\$12,000	\$8,000
Printing & Binding	\$335	\$300	\$500	\$300	\$0
Promotional Activities	\$9,536	\$6,500	\$7,200	\$7,000	\$500
Miscellaneous Charges	\$770	\$1,250	\$830	\$800	(\$450)
Office Supplies	\$1,338	\$1,400	\$2,600	\$1,750	\$350
Memberships, Subscriptions, & Registrations	\$6,134	\$13,300	\$15,135	\$17,000	\$3,700
<b>SUBTOTAL - OPERATING EXPENSES</b>	<b>\$33,576</b>	<b>\$42,810</b>	<b>\$44,953</b>	<b>\$55,000</b>	<b>\$12,190</b>
<b>SUBTOTAL - PERSONNEL &amp; OPERATING</b>	<b>\$329,084</b>	<b>\$402,647</b>	<b>\$396,618</b>	<b>\$448,775</b>	<b>\$46,128</b>
<b>Capital Outlay &amp; Debt Service</b>					
Capital Machinery & Equipment	\$0	\$0	\$0	\$0	\$0
<b>SUBTOTAL - CAPITAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$329,084</b>	<b>\$402,647</b>	<b>\$396,618</b>	<b>\$448,775</b>	<b>\$46,128</b>

## CITY MANAGER – INFORMATION TECHNOLOGY BUDGET DETAIL

Information Technology	FY 21-22	FY 22-23	FY 22-23	FY 23-24	\$ Change
	Preliminary	Budget	Projected	Requested	(4) - (2)
<b>Personnel Services</b>					
Salaries & Special Pays	\$58,409	\$62,638	\$62,525	\$104,650	\$42,012
FICA Taxes	\$4,400	\$4,792	\$4,792	\$8,000	\$3,208
Retirement Contributions	\$4,483	\$5,011	\$5,011	\$8,450	\$3,439
Insurance Contributions	\$8,393	\$9,345	\$9,375	\$16,960	\$7,615
Worker's Comp & Unemployment	\$100	\$106	\$85	\$120	\$14
<b>SUBTOTAL - PERSONNEL</b>	<b>\$75,785</b>	<b>\$81,892</b>	<b>\$81,788</b>	<b>\$138,180</b>	<b>\$56,288</b>
<b>Operating Expenses</b>					
Professional Services	\$1,620	\$14,700	\$16,700	\$52,050	\$37,350
Contractual Services	\$28,525	\$77,000	\$68,500	\$70,000	(\$7,000)
Travel & Per Diem	\$818	\$2,500	\$2,500	\$2,500	\$0
Communications	\$1,805	\$1,900	\$1,900	\$8,900	\$7,000
Insurance	\$2,700	\$2,700	\$2,700	\$3,000	\$300
Software and Equipment Maintenance	\$14,361	\$10,000	\$8,000	\$2,000	(\$8,000)
Miscellaneous Charges	\$0	\$0	\$845	\$200	\$200
Office Equipment & Supplies	\$29,822	\$9,400	\$8,715	\$16,200	\$6,800
Memberships, Subscriptions, & Registrations	\$96,836	\$143,500	\$156,000	\$178,300	\$34,800
<b>SUBTOTAL - OPERATING EXPENSES</b>	<b>\$176,487</b>	<b>\$261,700</b>	<b>\$265,860</b>	<b>\$333,150</b>	<b>\$71,450</b>
<b>SUBTOTAL - PERSONNEL &amp; OPERATING</b>	<b>\$252,272</b>	<b>\$343,592</b>	<b>\$347,648</b>	<b>\$471,330</b>	<b>\$127,738</b>
<b>Capital Outlay &amp; Debt Service</b>					
Capital Machinery & Equipment	\$80,900	\$12,000	\$12,000	\$0	(\$12,000)
<b>SUBTOTAL - CAPITAL</b>	<b>\$80,900</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$0</b>	<b>(\$12,000)</b>
<b>TOTAL</b>	<b>\$333,172</b>	<b>\$355,592</b>	<b>\$359,648</b>	<b>\$471,330</b>	<b>\$115,738</b>

## POLICE DEPARTMENT



### Summary

The Dade City Police Department has been entrusted with the mission of protecting and serving all residents, visitors, businesses, and property owners coming within the Department's jurisdiction, in a fair and prudent manner. The City Police Department's primary function is to enforce the laws of the State of Florida, while at all times recognizing the statutory and judicial limitations of that authority and recognizing the constitutional rights of all persons. In partnership with the citizens of Dade City, the Police Department is charged to provide timely and professional emergency assistance, uphold public safety, and protect life and property.

The Department consists of Administration, Services, Operations and Communications, and provides 24-hour patrol and communications service to the City's citizens. The Department has many areas of concentration with the primary focus being on detection and prevention of criminal activity and the arrest and apprehension of criminals. The Department also provides School Resource Officers to Pasco High School and Pasco Middle School.

The communications division provides radio dispatch service for the Police Department as well as to the City's Public Works Department after-hours, weekends and holidays. Some other functions of the Department are:

1. Coordinated Emergency Management functions with Pasco County Emergency Management Office
2. Providing community-oriented crime prevention programs
3. Educating citizens on the prevention of crime
4. Providing security for annual civic events
5. Providing school crossing guards for two elementary schools and one middle school

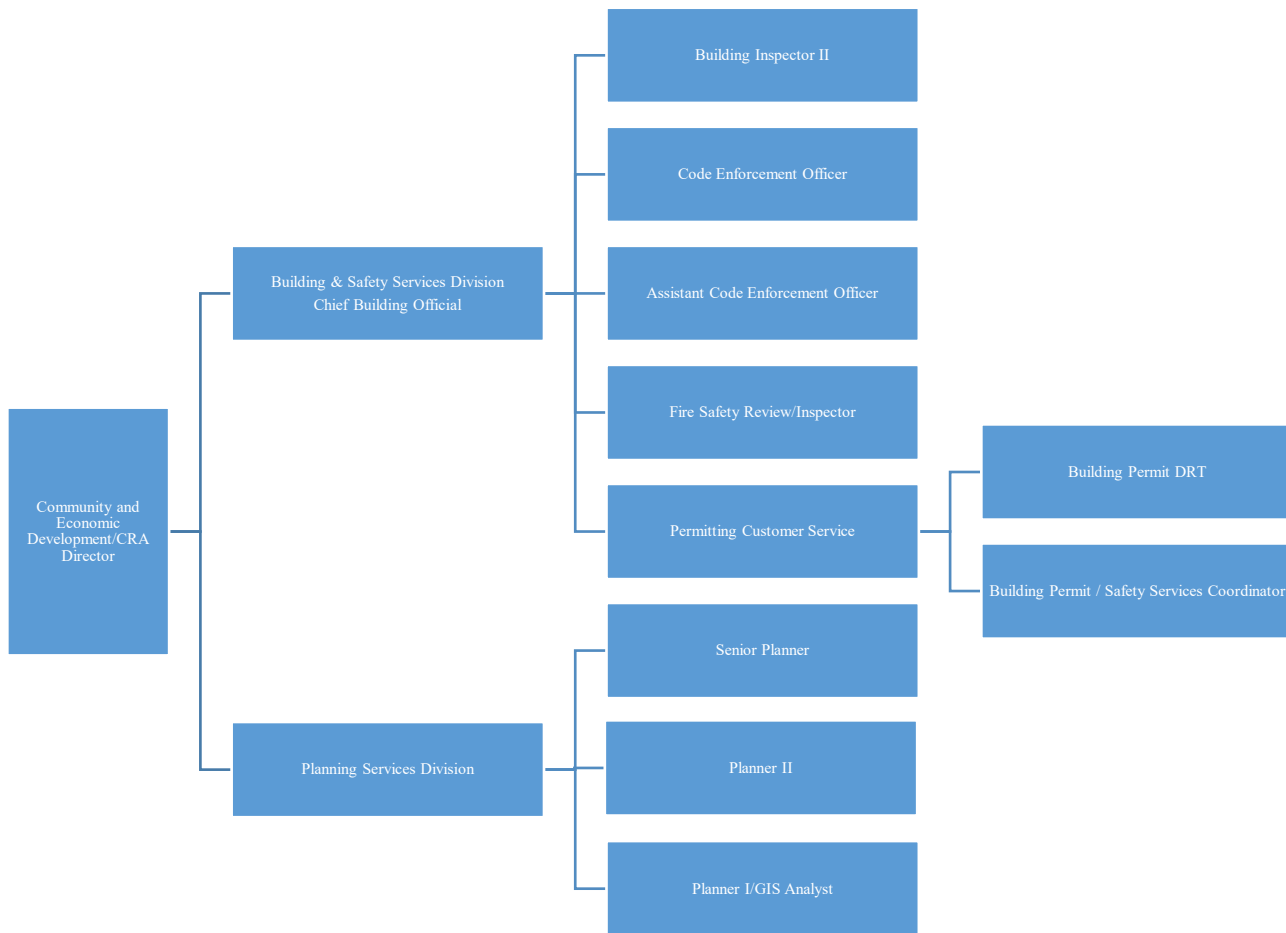
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## POLICE DEPARTMENT – BUDGET DETAILS

Police	FY 21-22	FY 22-23	FY 22-23	FY 23-24	\$ Change
	Preliminary	Budget	Projected	Requested	(4) - (2)
<b>Personnel Services</b>					
Salaries & Special Pays	\$1,642,549	\$1,946,876	\$1,968,950	\$2,429,270	\$482,394
Overtime	\$119,629	\$135,000	\$105,000	\$50,000	(\$85,000)
FICA Taxes	\$132,597	\$147,294	\$152,500	\$186,680	\$39,386
Retirement Contributions	\$313,881	\$450,564	\$444,875	\$569,850	\$119,286
Insurance Contributions	\$255,244	\$336,345	\$320,000	\$413,450	\$77,105
Worker's Comp & Unemployment	\$35,880	\$43,442	\$39,929	\$48,000	\$4,558
<b>SUBTOTAL - PERSONNEL</b>	<b>\$2,499,780</b>	<b>\$3,059,521</b>	<b>\$3,031,254</b>	<b>\$3,697,250</b>	<b>\$637,729</b>
<b>Operating Expenses</b>					
Professional Services	\$5,951	\$7,000	\$4,500	\$5,000	(\$2,000)
Contractual Services	\$176,567	\$228,600	\$180,000	\$215,000	(\$13,600)
Travel & Per Diem	\$4,229	\$4,000	\$4,000	\$4,000	\$0
Communications	\$61,245	\$60,000	\$50,000	\$65,000	\$5,000
Postage	\$374	\$500	\$500	\$500	\$0
Utility Services	\$29,377	\$26,800	\$30,200	\$30,800	\$4,000
Rentals & Leases	\$3,829	\$5,400	\$5,450	\$6,000	\$600
Insurance	\$45,053	\$55,000	\$45,178	\$65,000	\$10,000
Repair & Maintenance Services	\$57,096	\$58,500	\$59,150	\$58,050	(\$450)
Printing & Binding	\$1,503	\$3,500	\$3,000	\$3,500	\$0
Promotional Activities	\$3,833	\$5,000	\$5,000	\$5,000	\$0
Miscellaneous Charges	\$693	\$1,350	\$400	\$750	(\$600)
Office Supplies	\$2,986	\$5,000	\$5,000	\$5,000	\$0
Operating Supplies	\$161,248	\$186,660	\$169,500	\$188,750	\$2,090
Memberships, Subscriptions, & Registrations	\$6,281	\$6,500	\$5,500	\$6,500	\$0
<b>SUBTOTAL - OPERATING EXPENSES</b>	<b>\$560,265</b>	<b>\$653,810</b>	<b>\$567,378</b>	<b>\$658,850</b>	<b>\$5,040</b>
<b>SUBTOTAL - PERSONNEL &amp; OPERATING</b>	<b>\$3,060,045</b>	<b>\$3,713,331</b>	<b>\$3,598,632</b>	<b>\$4,356,100</b>	<b>\$642,769</b>
<b>Capital Outlay &amp; Debt Service</b>					
Buildings	\$0	\$0	\$0	\$95,000	\$95,000
Improvements (Other Than Buildings)	\$0	\$0	\$0	\$0	\$0
Capital Machinery & Equipment	\$0	\$368,000	\$368,000	\$280,300	(\$87,700)
<b>SUBTOTAL - CAPITAL &amp; DEBT SERVICE</b>	<b>\$0</b>	<b>\$368,000</b>	<b>\$368,000</b>	<b>\$375,300</b>	<b>\$7,300</b>
<b>TOTAL</b>	<b>\$3,060,045</b>	<b>\$4,081,331</b>	<b>\$3,966,632</b>	<b>\$4,731,400</b>	<b>\$650,069</b>



## COMMUNITY & ECONOMIC DEVELOPMENT



### Summary

This department serves under the direction of the City Manager to promote the comprehensive growth and sustainability of the City and its neighborhoods in a fiscally responsible manner.

The Building and Safety Services Divisions enhance safety and quality of life for residents and visitors through flood plain management, permitting, inspections, trades licensing, and enforcement of City and State building and fire codes. Additionally, this division conducts inspections of all businesses at least once annually to ensure they comply with the National Fire Prevention Codes. The Code Compliance Officer ensures properties comply with the City's Land Development Regulations and the City's Codified Ordinances. The Building Services Division is a separate enterprise fund. Budget details are provided on page 67.

The Planning Division oversees the City’s transportation, zoning and land use policies and employs a variety of resources to encourage business and real estate development, historic preservation, walkable neighborhoods, and related community improvements to diversify the tax base and improve the quality of life for our residents and visitors.

Staff of this department also serve as the technical support to the Special Magistrate for Code Enforcement, the Community Redevelopment Agency, the Planning Board, the Redevelopment Advisory Committee, Citizens Task Force Committees, and the Historic Preservation Advisory Board.

<b>Classification</b>	<b>Full Time</b>	<b>Part Time</b>
Community & Economic Development/CRA Director	1	0
Chief Building Official	1	0
Building Inspector II	2	0
Senior Planner	1	0
Planner II	1	0
GIS Analyst/Planner I	1	0
Building Permit / Safety Services Coordinator	1	0
Building Permit Development Review Technician	1	0
Fire Safety Inspector	1	0
Code Enforcement Officer	1	0
Assistant Code Enforcement Officer	1	0

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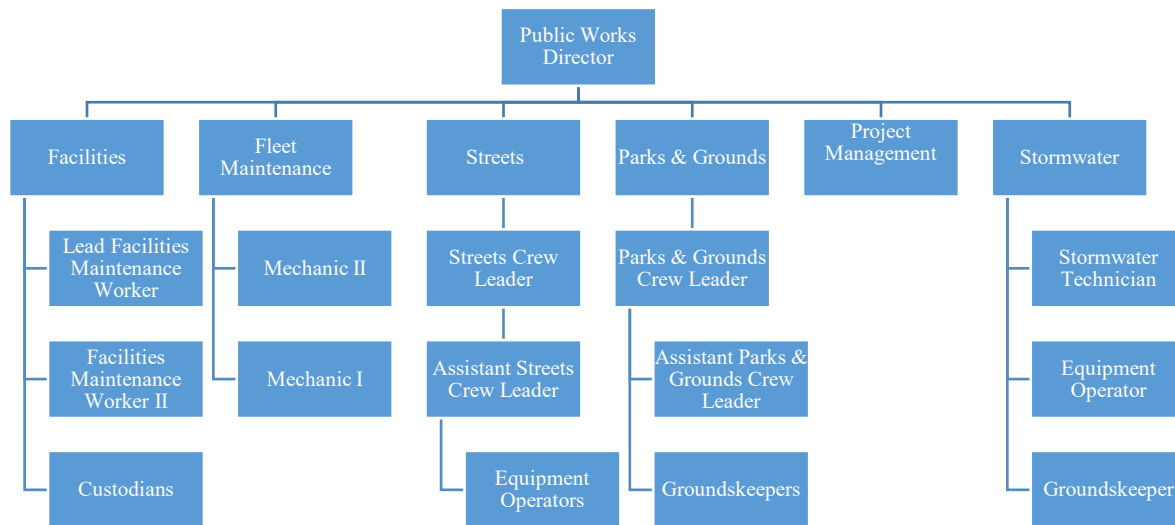
## SAFETY SERVICES BUDGET DETAIL

Safety Services	FY 21-22	FY 22-23	FY 22-23	FY 23-24	\$ Change
	Preliminary	Budget	Projected	Requested	(4) - (2)
<b>Personnel Services</b>					
Salaries & Special Pays	\$88,645	\$82,592	\$83,035	\$106,400	\$23,808
FICA Taxes	\$7,603	\$6,288	\$6,275	\$8,100	\$1,812
Retirement Contributions	\$147,087	\$146,575	\$146,615	\$158,450	\$11,875
Insurance Contributions	\$18,508	\$9,469	\$16,000	\$23,850	\$14,381
Worker's Comp & Unemployment	\$1,422	\$1,383	\$1,050	\$1,200	(\$183)
<b>SUBTOTAL - PERSONNEL</b>	<b>\$263,265</b>	<b>\$246,307</b>	<b>\$252,975</b>	<b>\$298,000</b>	<b>\$51,693</b>
<b>Operating Expenses</b>					
Professional Services	\$51	\$50	\$0	\$50	\$0
Contractual Services	\$3,091	\$10,000	\$5,000	\$5,000	(\$5,000)
Travel & Per Diem	\$0	\$1,500	\$0	\$0	(\$1,500)
Communications	\$2,853	\$4,000	\$2,800	\$3,000	(\$1,000)
Postage	\$2,400	\$2,000	\$1,500	\$1,500	(\$500)
Insurance	\$2,100	\$2,100	\$1,800	\$2,250	\$150
Software and Equipment Maintenance	\$5,820	\$10,500	\$7,200	\$8,000	(\$2,500)
Printing & Binding	\$117	\$500	\$0	\$500	\$0
Miscellaneous Charges	\$2,165	\$3,000	\$240	\$1,500	(\$1,500)
Office Supplies	\$5,067	\$4,600	\$3,150	\$3,600	(\$1,000)
Memberships, Subscriptions, & Registrations	\$1,378	\$3,800	\$75	\$3,325	(\$475)
<b>SUBTOTAL - OPERATING EXPENSES</b>	<b>\$25,042</b>	<b>\$42,050</b>	<b>\$21,765</b>	<b>\$28,725</b>	<b>(\$13,325)</b>
<b>SUBTOTAL - PERSONNEL &amp; OPERATING</b>	<b>\$288,307</b>	<b>\$288,357</b>	<b>\$274,740</b>	<b>\$326,725</b>	<b>\$38,368</b>
<b>Capital Outlay &amp; Debt Service</b>					
Capital Machinery & Equipment	\$0	\$35,000	\$35,000	\$0	(\$35,000)
<b>SUBTOTAL - CAPITAL &amp; DEBT SERVICE</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$0</b>	<b>(\$35,000)</b>
<b>TOTAL</b>	<b>\$288,307</b>	<b>\$323,357</b>	<b>\$309,740</b>	<b>\$326,725</b>	<b>\$3,368</b>

## PLANNING & DEVELOPMENT SERVICES BUDGET DETAIL

Development Services	FY 21-22	FY 22-23	FY 22-23	FY 23-24	\$ Change
	Preliminary	Budget	Projected	Requested	(4) - (2)
<b>Personnel Services</b>					
Salaries & Special Pays	\$183,223	\$184,755	\$182,000	\$263,200	\$78,445
FICA Taxes	\$14,312	\$14,115	\$14,125	\$20,125	\$6,010
Retirement Contributions	\$14,560	\$14,760	\$13,750	\$21,040	\$6,280
Insurance Contributions	\$25,428	\$25,662	\$25,725	\$38,175	\$12,513
Worker's Comp & Unemployment	\$326	\$314	\$250	\$360	\$46
<b>SUBTOTAL - PERSONNEL</b>	<b>\$237,849</b>	<b>\$239,606</b>	<b>\$235,850</b>	<b>\$342,900</b>	<b>\$103,294</b>
<b>Operating Expenses</b>					
Professional Services	\$3,926	\$70,000	\$62,556	\$15,055	(\$54,945)
Contractual Services	\$3,943	\$45,000	\$40,000	\$135,000	\$90,000
Travel & Per Diem	\$1,155	\$1,500	\$0	\$0	(\$1,500)
Communications	\$2,530	\$2,000	\$2,900	\$3,000	\$1,000
Postage	\$262	\$500	\$250	\$300	(\$200)
Insurance	\$1,625	\$1,825	\$1,325	\$2,450	\$625
Software and Equipment Maintenance	\$4,689	\$5,000	\$3,500	\$2,500	(\$2,500)
Printing & Binding	\$2,751	\$2,500	\$750	\$1,000	(\$1,500)
Promotional Activities	\$10,760	\$7,500	\$0	\$2,500	(\$5,000)
Miscellaneous Charges	\$7,713	\$8,500	\$18,100	\$11,000	\$2,500
Office Supplies	\$518	\$1,200	\$4,350	\$1,300	\$100
Memberships, Subscriptions, & Registrations	\$2,674	\$6,900	\$1,099	\$150	(\$6,750)
<b>SUBTOTAL - OPERATING EXPENSES</b>	<b>\$42,546</b>	<b>\$152,425</b>	<b>\$134,830</b>	<b>\$174,255</b>	<b>\$21,830</b>
<b>SUBTOTAL - PERSONNEL &amp; OPERATING</b>	<b>\$280,395</b>	<b>\$392,031</b>	<b>\$370,680</b>	<b>\$517,155</b>	<b>\$125,124</b>
<b>Capital Outlay &amp; Debt Service</b>					
Capital Machinery & Equipment	\$0	\$0	\$0	\$0	\$0
<b>SUBTOTAL - CAPITAL &amp; DEBT SERVICE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$280,395</b>	<b>\$392,031</b>	<b>\$370,680</b>	<b>\$517,155</b>	<b>\$125,124</b>

## PUBLIC WORKS – ADMINISTRATION, FACILITIES, FLEET, STREETS, PARKS & GROUNDS



### Summary

The Public Works Department provides an array of services for residents and visitors. The administrative division performs project management, site plan technical review and inspections, and provides additional support to other divisions within Public Works. This division receives concerns from citizens and City employees alike and immediately strives to rectify any potentially dangerous situations. All other concerns are handled in a timely manner with issuance to the proper division for corrective action.

The Facilities Maintenance division provides safe and adequate work sites to all City employees, through preventative and corrective maintenance up to and including the City's lift stations. The custodial staff within this division provides cleaning services to all departments within the City to include the City Annex building, Police Department, and rental facilities. Some functions of this division include, but are not limited to, the following activities:

1. Building Maintenance - preventative and corrective.
2. Handles rental requests for City owned facilities including park facilities.
3. Provides administrative support for materials needed and used by operational divisions.
4. Receives citizen concerns and issues corrective action orders.
5. Oversees custodial duties for City facilities.
6. Coordinates planned events, barrel/barricade set up/tear down, and road closures for the City's private and nonprofit partners.

The primary function of the Fleet Maintenance Division is to maintain the City's fleet of vehicles and other equipment such as mowers, weed-eaters, etc., in good operating condition for daily use and particularly for the safety of every employee using such vehicles or equipment. Secondary to employee safety is the preventive maintenance of the vehicles and equipment alike, in an ongoing effort to prolong the life of the vehicles and equipment.

It is also an ongoing function of this division to purchase and stock vehicle and equipment parts (as feasibility permits) to minimize down-time. An inventory of parts is maintained by this division as well as regularly scheduled routine maintenance to vehicles and equipment.

The Fleet Maintenance Division of the Public Works Department provides maintenance to all City owned vehicles and equipment. It also provides an inventory of stock used/replaced along with an accurate inventory of all City owned vehicles and equipment for maintenance purposes.

The Streets Division of the Public Works department maintains the City's streets, rights-of-way, curbs, and retention ponds. The Streets Division also maintains most of the City's streets and stop signs and does the striping on City streets, crosswalks, and parking spaces. This division performs tree trimming and maintains and/or removes diseased/dead trees on City owned property. Street sweeping functions are also a duty of this division. All banners placed in Hibiscus Park are done by this department's personnel also. Provides support staffing for all special events set up and clean up, such as the Street Bash, Marketplace, Monarch Butterfly Festival, Kumquat Festival, Christmas Stroll, Church Street Christmas, and parades.

The Parks and Grounds division of the Public Works Department maintains all City owned parks, ball fields and the City Cemetery, including landscaping (planting, irrigation maintenance, mulching, fertilizing, etc.). This division also maintains the downtown area parking lots, medians, and rights-of way, and in keeping with a favorable presentation of the downtown area, keeps the streets free of trash and debris. The Parks and Grounds division also maintains the City's retention ponds.

The Stormwater Division falls under the purview of the Public Works Director. The primary function is to see that the operations of stormwater collection and treatment are conducted in the most efficient manner possible. Activities of the Stormwater Division are tracked in a separate fund. Budget details appear on page 72.

<b>Classification</b>	<b>Full time</b>	<b>Part time</b>
Public Works Director	1	0
Project Manager	1	
Project Coordinator (Shared with Utilities)	1	
Lead Facilities Maintenance Worker	1	0
Facilities Maintenance Worker II	1	0
Custodians	Contracted	0
Mechanic II	2	0
Mechanic I/Welder	0	0
Streets Crew Leader	1	0
Assistant Streets Crew Leader	1	0
Equipment Operator II	5	0
Equipment Operator I	1	0
Parks and Grounds Crew Leader	1	0
Assistant Parks and Grounds Crew Leader	1	0
Groundskeeper III	1	0
Groundskeeper II	7	0



## FACILITIES MAINTENANCE BUDGET DETAIL

Facilities Maintenance	FY 21-22	FY 22-23	FY 22-23	FY 23-24	\$ Change
	Preliminary	Budget	Projected	Requested	(4) - (2)
<b>Personnel Services</b>					
Salaries & Special Pays	\$165,216	\$247,295	\$257,650	\$275,000	\$27,705
FICA Taxes	\$12,711	\$18,765	\$18,500	\$20,770	\$2,005
Retirement Contributions	\$11,645	\$19,624	\$20,400	\$21,680	\$2,056
Insurance Contributions	\$23,552	\$42,052	\$40,650	\$47,430	\$5,378
Worker's Comp & Unemployment	\$4,601	\$4,036	\$3,835	\$4,000	(\$36)
<b>SUBTOTAL - PERSONNEL</b>	<b>\$217,725</b>	<b>\$331,772</b>	<b>\$341,035</b>	<b>\$368,880</b>	<b>\$37,108</b>
<b>Operating Expenses</b>					
Professional Services	\$102	\$150	\$56	\$100	(\$50)
Contractual Services	\$5,700	\$22,000	\$29,000	\$30,000	\$8,000
Communications	\$6,838	\$6,000	\$7,000	\$7,000	\$1,000
Postage	\$1	\$25	\$25	\$25	\$0
Utility Services	\$27,658	\$26,500	\$29,300	\$30,500	\$4,000
Rentals & Leases	\$0	\$0	\$0	\$0	\$0
Insurance	\$5,458	\$5,500	\$6,125	\$5,700	\$200
Repair & Maintenance Services	\$38,312	\$27,000	\$36,550	\$36,000	\$9,000
Printing & Binding	\$423	\$50	\$725	\$500	\$450
Miscellaneous Charges	\$173	\$300	\$700	\$800	\$500
Office Supplies	\$594	\$400	\$1,525	\$600	\$200
Operating Supplies	\$20,103	\$10,750	\$32,525	\$25,300	\$14,550
Memberships, Subscriptions, & Registrations	\$2,274	\$500	\$1,190	\$1,200	\$700
<b>SUBTOTAL - OPERATING EXPENSES</b>	<b>\$107,636</b>	<b>\$99,175</b>	<b>\$144,721</b>	<b>\$137,725</b>	<b>\$38,550</b>
<b>SUBTOTAL - PERSONNEL &amp; OPERATING</b>	<b>\$325,361</b>	<b>\$430,947</b>	<b>\$485,756</b>	<b>\$506,605</b>	<b>\$75,658</b>
<b>Capital Outlay &amp; Debt Service</b>					
Buildings	\$12,701	\$16,700	\$2,620	\$0	(\$16,700)
Improvements (Other Than Buildings)	\$0	\$0	\$0	\$0	\$0
Capital Machinery & Equipment	\$0	\$0	\$0	\$0	\$0
<b>SUBTOTAL - CAPITAL &amp; DEBT SERVICE</b>	<b>\$12,701</b>	<b>\$16,700</b>	<b>\$2,620</b>	<b>\$0</b>	<b>(\$16,700)</b>
<b>TOTAL</b>	<b>\$338,062</b>	<b>\$447,647</b>	<b>\$488,376</b>	<b>\$506,605</b>	<b>\$58,958</b>

## FLEET MAINTENANCE BUDGET DETAIL

<b>Fleet Maintenance</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>\$ Change</b>
	<b>Preliminary</b>	<b>Budget</b>	<b>Projected</b>	<b>Requested</b>	<b>(4) - (2)</b>
<b>Personnel Services</b>					
Salaries & Special Pays	\$94,082	\$103,717	\$128,825	\$91,125	(\$12,592)
FICA Taxes	\$7,331	\$7,896	\$9,625	\$6,800	(\$1,096)
Retirement Contributions	\$7,437	\$8,257	\$8,250	\$7,130	(\$1,127)
Insurance Contributions	\$16,768	\$18,690	\$17,500	\$21,200	\$2,510
Worker's Comp & Unemployment	\$2,313	\$2,705	\$2,696	\$2,600	(\$105)
<b>SUBTOTAL - PERSONNEL</b>	<b>\$127,931</b>	<b>\$141,265</b>	<b>\$166,896</b>	<b>\$128,855</b>	<b>(\$12,410)</b>
<b>Operating Expenses</b>					
Professional Services	\$153	\$150	\$50	\$100	(\$50)
Contractual Services	\$0	\$0	\$0	\$0	\$0
Communications	\$868	\$1,000	\$1,500	\$1,500	\$500
Utility Services	\$16,165	\$18,500	\$16,150	\$16,600	(\$1,900)
Rentals & Leases	\$0	\$0	\$0	\$0	\$0
Insurance	\$2,200	\$2,200	\$2,100	\$2,100	(\$100)
Repair & Maintenance Services	\$3,221	\$3,000	\$4,250	\$2,650	(\$350)
Miscellaneous Charges	\$102	\$300	\$10	\$100	(\$200)
Office Supplies	\$488	\$500	\$600	\$500	\$0
Operating Supplies	\$23,240	\$22,000	\$37,500	\$23,900	\$1,900
Memberships, Subscriptions, & Registrations	\$125	\$150	\$150	\$150	\$0
<b>SUBTOTAL - OPERATING EXPENSES</b>	<b>\$46,562</b>	<b>\$47,800</b>	<b>\$62,310</b>	<b>\$47,600</b>	<b>(\$200)</b>
<b>SUBTOTAL - PERSONNEL &amp; OPERATING</b>	<b>\$174,493</b>	<b>\$189,065</b>	<b>\$229,206</b>	<b>\$176,455</b>	<b>(\$12,610)</b>
<b>Capital Outlay &amp; Debt Service</b>					
Capital Machinery & Equipment	\$0	\$0	\$0	\$0	\$0
<b>SUBTOTAL - CAPITAL &amp; DEBT SERVICE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$174,493</b>	<b>\$189,065</b>	<b>\$229,206</b>	<b>\$176,455</b>	<b>(\$12,610)</b>

## STREETS BUDGET DETAIL

Streets	FY 21-22	FY 22-23	FY 22-23	FY 23-24	\$ Change
	Preliminary	Budget	Projected	Requested	(4) - (2)
<b>Personnel Services</b>					
Salaries & Special Pays	\$252,455	\$276,160	\$283,500	\$311,500	\$35,340
FICA Taxes	\$19,577	\$20,858	\$21,420	\$23,250	\$2,392
Retirement Contributions	\$20,126	\$21,813	\$22,040	\$24,320	\$2,507
Insurance Contributions	\$50,035	\$65,415	\$60,000	\$80,500	\$15,085
Worker's Comp & Unemployment	\$16,465	\$20,613	\$18,670	\$22,000	\$1,387
<b>SUBTOTAL - PERSONNEL</b>	<b>\$358,658</b>	<b>\$404,859</b>	<b>\$405,630</b>	<b>\$461,570</b>	<b>\$56,711</b>
<b>Operating Expenses</b>					
Professional Services	\$793	\$2,000	\$600	\$500	(\$1,500)
Contractual Services	\$4,965	\$4,500	\$15,000	\$5,000	\$500
Communications	\$2,517	\$2,500	\$4,000	\$4,000	\$1,500
Utility Services	\$159,407	\$157,050	\$183,375	\$201,300	\$44,250
Rentals & Leases	\$0	\$0	\$0	\$0	\$0
Insurance	\$14,000	\$18,000	\$38,000	\$20,200	\$2,200
Repair & Maintenance Services	\$35,997	\$32,000	\$37,000	\$46,000	\$14,000
Miscellaneous Charges	\$15,420	\$18,850	\$12,665	\$12,400	(\$6,450)
Operating Supplies	\$46,638	\$35,000	\$35,500	\$34,500	(\$500)
Road Materials & Supplies	\$16,942	\$10,000	\$22,000	\$25,000	\$15,000
Memberships, Subscriptions, & Registrations	\$125	\$200	\$1,000	\$1,500	\$1,300
<b>SUBTOTAL - OPERATING EXPENSES</b>	<b>\$296,804</b>	<b>\$280,100</b>	<b>\$349,140</b>	<b>\$350,400</b>	<b>\$70,300</b>
<b>SUBTOTAL - PERSONNEL &amp; OPERATING</b>	<b>\$655,462</b>	<b>\$684,959</b>	<b>\$754,770</b>	<b>\$811,970</b>	<b>\$127,011</b>
<b>Capital Outlay &amp; Debt Service</b>					
Improvements (Other Than Buildings)	\$16,503	\$3,768,024	\$610,000	\$3,400,650	(\$367,374)
Capital Machinery & Equipment	\$9,440	\$0	\$0	\$19,000	\$19,000
<b>SUBTOTAL - CAPITAL &amp; DEBT SERVICE</b>	<b>\$25,943</b>	<b>\$3,768,024</b>	<b>\$610,000</b>	<b>\$3,419,650</b>	<b>(\$348,374)</b>
<b>TOTAL</b>	<b>\$681,405</b>	<b>\$4,452,983</b>	<b>\$1,364,770</b>	<b>\$4,231,620</b>	<b>(\$221,363)</b>

## PARKS & GROUNDS BUDGET DETAIL

<b>Parks</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>\$ Change</b>
	<b>Preliminary</b>	<b>Budget</b>	<b>Projected</b>	<b>Requested</b>	<b>(4) - (2)</b>
<b>Personnel Services</b>					
Salaries & Special Pays	\$198,630	\$305,058	\$286,000	\$375,000	\$69,942
FICA Taxes	\$15,445	\$23,107	\$19,500	\$28,305	\$5,198
Retirement Contributions	\$16,127	\$25,999	\$20,050	\$29,600	\$3,601
Insurance Contributions	\$39,224	\$74,760	\$77,000	\$95,400	\$20,640
Worker's Comp & Unemployment	\$7,697	\$9,998	\$9,716	\$10,000	\$2
<b>SUBTOTAL - PERSONNEL</b>	<b>\$277,123</b>	<b>\$438,922</b>	<b>\$412,266</b>	<b>\$538,305</b>	<b>\$99,383</b>
<b>Operating Expenses</b>					
Professional Services	\$372	\$300	\$300	\$300	\$0
Contractual Services	\$22,425	\$42,000	\$47,520	\$0	(\$42,000)
Communications	\$1,730	\$1,000	\$2,000	\$2,000	\$1,000
Utility Services	\$27,111	\$25,000	\$32,426	\$34,425	\$9,425
Rentals & Leases	\$0	\$0	\$0	\$0	\$0
Insurance	\$37,107	\$10,500	\$7,900	\$10,600	\$100
Repair & Maintenance Services	\$21,249	\$35,000	\$30,050	\$28,050	(\$6,950)
Miscellaneous Charges	\$934	\$500	\$850	\$500	\$0
Operating Supplies	\$38,038	\$28,000	\$53,500	\$37,500	\$9,500
Memberships, Subscriptions, & Registrations	\$1,804	\$2,000	\$2,160	\$2,200	\$200
<b>SUBTOTAL - OPERATING EXPENSES</b>	<b>\$150,770</b>	<b>\$144,300</b>	<b>\$176,706</b>	<b>\$115,575</b>	<b>(\$28,725)</b>
<b>SUBTOTAL - PERSONNEL &amp; OPERATING</b>	<b>\$427,893</b>	<b>\$583,222</b>	<b>\$588,972</b>	<b>\$653,880</b>	<b>\$70,658</b>
<b>Capital Outlay &amp; Debt Service</b>					
Land	\$0	\$0	\$0	\$0	\$0
Buildings	\$0	\$500,000	\$100,000	\$0	(\$500,000)
Improvements (Other Than Buildings)	\$0	\$1,215,000	\$300,000	\$1,200,000	(\$15,000)
Capital Machinery & Equipment	\$0	\$0	\$0	\$15,000	\$15,000
<b>SUBTOTAL - CAPITAL &amp; DEBT SERVICE</b>	<b>\$0</b>	<b>\$1,715,000</b>	<b>\$400,000</b>	<b>\$1,215,000</b>	<b>(\$500,000)</b>
<b>TOTAL</b>	<b>\$427,893</b>	<b>\$2,298,222</b>	<b>\$988,972</b>	<b>\$1,868,880</b>	<b>(\$429,342)</b>



# Enterprise and Special Revenue Funds Details

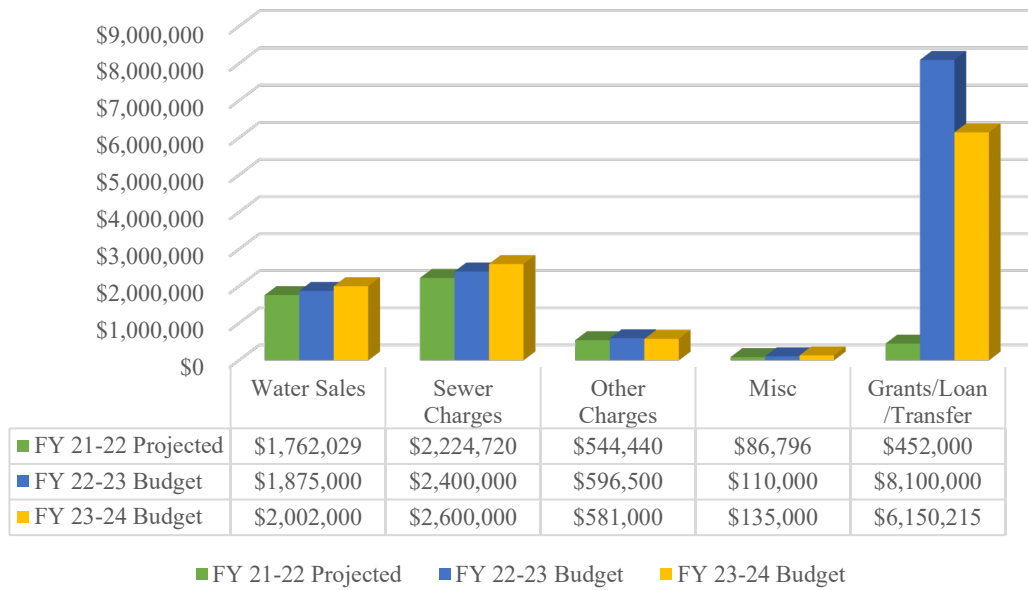


## ENTERPRISE FUNDS REVENUE & EXPENDITURE SUMMARY

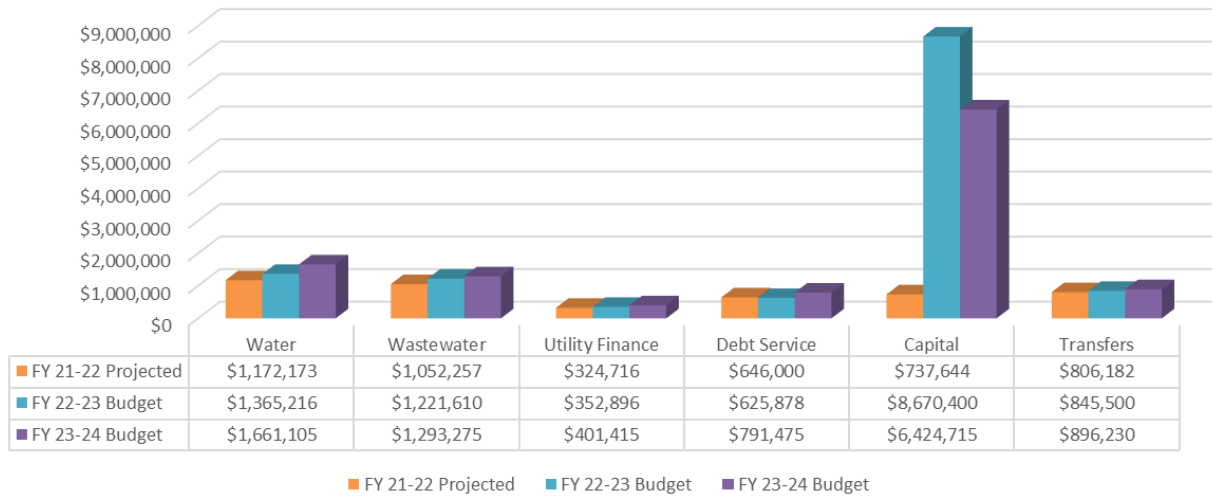
	FY 21-22 Preliminary	FY 22-23 Budget	FY 22-23 Projected	FY23-24 Requested	\$ Change (4) - (2)
<b>ENTERPRISE FUNDS</b>					
Water and Sewer Utilities:					
Charges for Services	\$4,531,189	\$4,871,500	\$4,986,200	\$5,183,000	\$311,500
Miscellaneous	\$86,796	\$110,000	\$116,500	\$135,010	\$25,010
Other Sources	\$452,000	\$8,100,000	\$1,000,000	\$6,150,215	-\$1,949,785
<b>UTILITY FUND TOTAL:</b>	<b>\$5,069,985</b>	<b>\$13,081,500</b>	<b>\$6,102,700</b>	<b>\$11,468,225</b>	<b>-\$1,613,275</b>
Franchise Fees	\$39,150	\$38,000	\$40,000	\$45,000	\$7,000
Charges for Services	\$355,608	\$360,350	\$414,000	\$425,000	\$64,650
Other Sources	-\$67,265	\$0	\$86,305	\$91,350	\$91,350
<b>SANITATION FUND TOTAL:</b>	<b>\$327,493</b>	<b>\$398,350</b>	<b>\$540,305</b>	<b>\$561,350</b>	<b>\$163,000</b>
Charges for Services	\$700,687	\$515,000	\$540,000	\$515,000	\$0
Other Sources	\$0	\$89,685	\$61,635	\$730,950	\$641,265
<b>BUILDING FUND TOTAL:</b>	<b>\$700,687</b>	<b>\$604,685</b>	<b>\$601,635</b>	<b>\$1,245,950</b>	<b>\$641,265</b>
	FY 21-22 Preliminary	FY 22-23 Budget	FY 22-23 Projected	FY23-24 Requested	\$ Change (4) - (2)
<b>ENTERPRISE FUNDS</b>					
Water & Sewer Utilities:					
Water Operating	\$1,172,173	\$1,365,216	\$1,324,326	\$1,606,785	\$241,569
Water Capital	\$496,289	\$1,300,000	\$587,112	\$2,154,500	\$854,500
Wastewater Operating	\$1,052,257	\$1,221,610	\$1,281,372	\$1,293,275	\$71,665
Wastewater Capital	\$241,355	\$7,370,400	\$620,400	\$4,270,215	-\$3,100,185
Utility Finance	\$324,716	\$352,896	\$353,662	\$401,415	\$48,519
Utility Debt Service	\$646,000	\$625,878	\$625,878	\$791,475	\$165,597
Transfers	\$806,182	\$845,500	\$845,500	\$896,230	\$50,730
Contingency	\$0	\$0	\$0	\$54,330	\$54,330
<b>FUND TOTAL:</b>	<b>\$4,738,972</b>	<b>\$13,081,500</b>	<b>\$5,638,250</b>	<b>\$11,468,225</b>	<b>-\$1,613,275</b>
Sanitation Services:					
Sanitation	\$292,493	\$348,350	\$490,305	\$508,350	\$160,000
Transfers	\$35,000	\$50,000	\$50,000	\$53,000	\$3,000
<b>FUND TOTAL:</b>	<b>\$327,493</b>	<b>\$398,350</b>	<b>\$540,305</b>	<b>\$561,350</b>	<b>\$163,000</b>
Building Services:					
Building	\$319,220	\$504,685	\$493,777	\$1,140,050	\$635,365
Transfers	\$50,000	\$100,000	\$85,000	\$105,900	\$5,900
<b>FUND TOTAL:</b>	<b>\$369,220</b>	<b>\$604,685</b>	<b>\$578,777</b>	<b>\$1,245,950</b>	<b>\$641,265</b>



### Utility Fund - Fiscal Year Revenue Comparisons

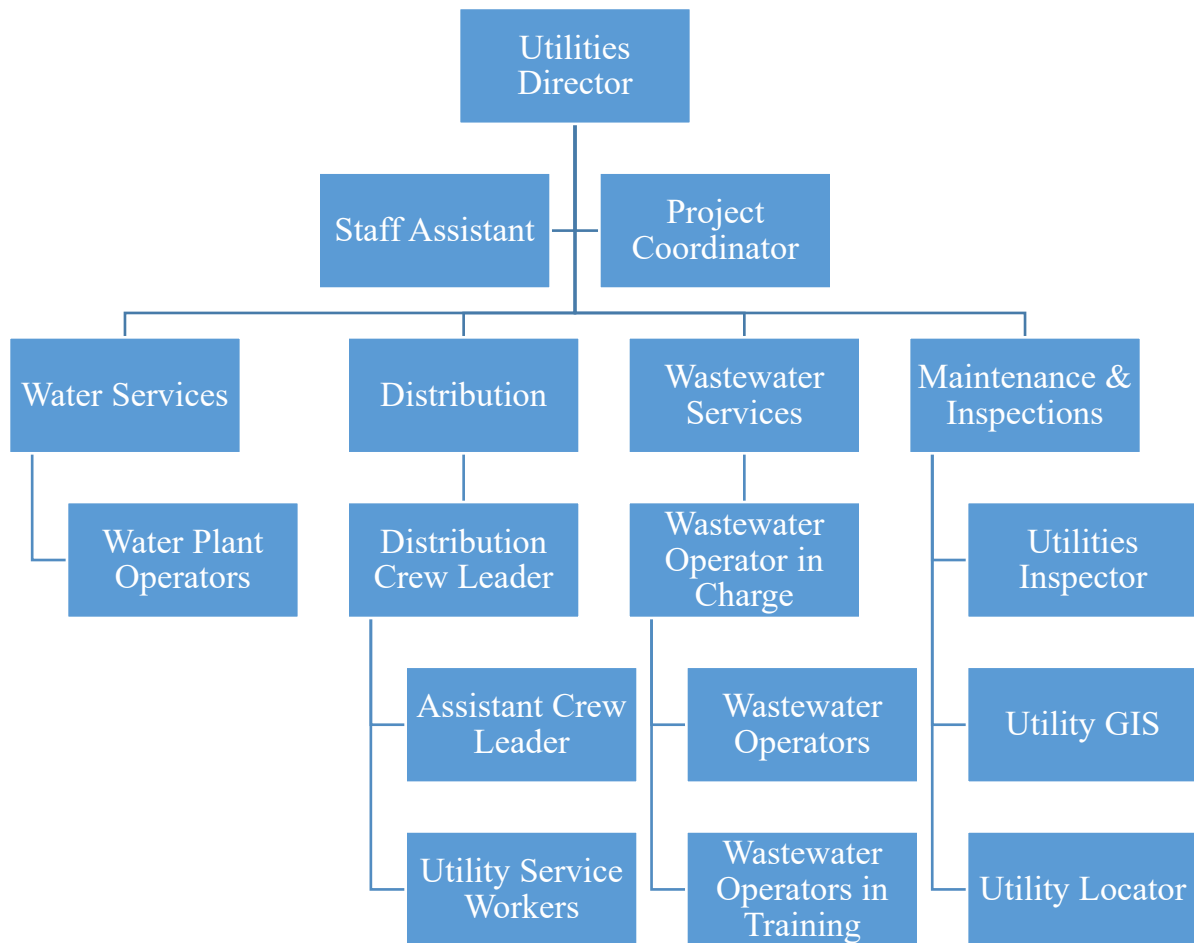


### Utility Fund - Comparison of Expenditures by Fiscal Year





## PUBLIC UTILITIES – WATER & SEWER



### Summary

The purpose of the Water Services Division is to ensure the potable water system operates in an efficient and effective manner for the protection, health, and well-being of the community by providing high quality potable water. This division operates and maintains seven (7) public drinking water supply wells and two (2) ground water storage facilities and ensures compliance with all drinking water requirements as set forth by the Florida Department of Environmental Protection. Other division tasks include conducting annual water audits and implementing conservation measures to account for any water losses that might occur through system leaks or un-metered water uses. This department also produces the annual Consumer Confidence Report for the City.

It is the primary function of the Wastewater Services Division to see that the operations of wastewater collection and treatment are conducted in the most efficient manner possible to ensure the protection of the health, safety and welfare of the public and protection of our environment, natural resources and wildlife. Wastewater plant personnel are charged with the large responsibility of protecting the health, safety, and welfare of the public, by assuring that all procedures for proper plant operation as set forth by the Florida Department of Environmental Protection are met to include all laboratory and reporting requirements. In addition, adequate plant operation results in protection of the environment, natural resources, and wildlife. The operation of this facility requires the highest performance and efficiency of available personnel to obtain the most economic operation possible.

<b>Classification</b>	<b>Full Time</b>	<b>Part Time</b>
Utilities Director	1	0
Project Coordinator (Shared with Public Works)	1	0
Staff Assistant	1	0
Utilities Inspector	1	0
Water Plant Operator C	2	0
Utility Services Crew Leader	1	0
Assistant Utility Services Crew Leader	1	0
Utility Service Worker	6	0
Utility GIS	1	0
Utility Locator	1	0
Wastewater Operator in Charge	1	0
Wastewater Operator	5	0
Wastewater Operator in Training	0	0

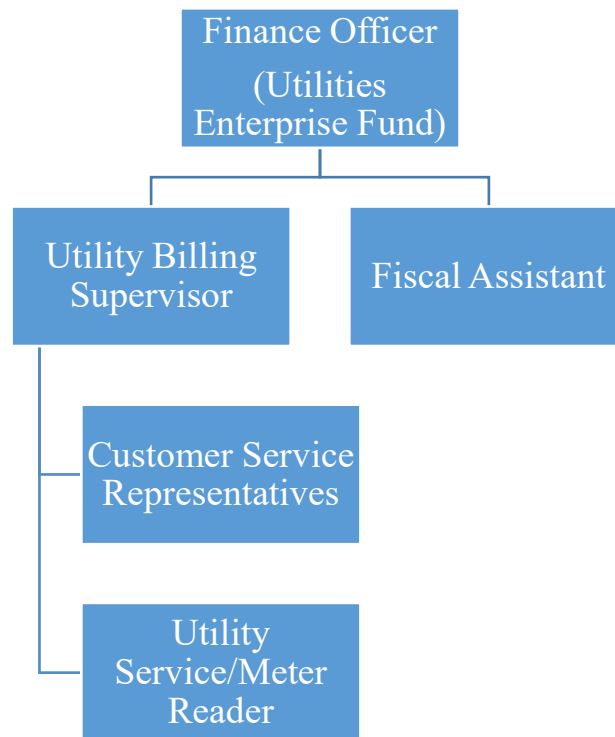
## PUBLIC UTILITIES – WATER BUDGET DETAIL

Water	FY 21-22	FY 22-23	FY 22-23	FY 23-24	\$ Change
	Preliminary	Budget	Projected	Requested	(4) - (2)
<b>Personnel Services</b>					
Salaries & Special Pays	\$434,727	\$563,413	\$480,917	\$652,300	\$88,887
FICA Taxes	\$33,448	\$43,043	\$35,000	\$49,900	\$6,857
Retirement Contributions	\$32,472	\$45,010	\$37,500	\$49,785	\$4,775
Insurance Contributions	\$74,428	\$121,485	\$91,000	\$148,400	\$26,915
Worker's Comp & Unemployment	\$7,450	\$16,717	\$15,654	\$16,000	(\$717)
<b>SUBTOTAL - PERSONNEL</b>	<b>\$582,525</b>	<b>\$789,668</b>	<b>\$660,071</b>	<b>\$916,385</b>	<b>\$126,717</b>
<b>Operating Expenses</b>					
Professional Services	\$11,262	\$65,400	\$15,900	\$16,400	(\$49,000)
Contractual Services	\$94,720	\$75,000	\$75,000	\$75,000	\$0
Travel & Per Diem	\$243	\$2,000	\$200	\$2,000	\$0
Communications	\$8,497	\$8,000	\$11,000	\$12,000	\$4,000
Postage	\$106	\$150	\$100	\$150	\$0
Utility Services	\$76,831	\$75,100	\$95,000	\$105,100	\$30,000
Rentals & Leases	\$0	\$1,500	\$0	\$0	(\$1,500)
Insurance	\$53,000	\$60,000	\$81,255	\$69,000	\$9,000
Repair & Maintenance Services	\$21,818	\$31,300	\$67,500	\$50,500	\$19,200
Printing & Binding	\$446	\$1,000	\$1,500	\$2,000	\$1,000
Miscellaneous Charges	\$4,095	\$6,650	\$2,600	\$2,500	(\$4,150)
Office Supplies	\$808	\$1,000	\$1,300	\$1,000	\$0
Operating Supplies	\$314,710	\$243,000	\$308,150	\$349,300	\$106,300
Memberships, Subscriptions, & Registrations	\$3,112	\$5,450	\$4,750	\$5,450	\$0
<b>SUBTOTAL - OPERATING EXPENSES</b>	<b>\$589,648</b>	<b>\$575,550</b>	<b>\$664,255</b>	<b>\$690,400</b>	<b>\$114,850</b>
<b>SUBTOTAL - PERSONNEL &amp; OPERATING</b>	<b>\$1,172,173</b>	<b>\$1,365,218</b>	<b>\$1,324,326</b>	<b>\$1,606,785</b>	<b>\$241,567</b>
<b>Capital Outlay &amp; Debt Service</b>					
Land	\$0	\$0	\$0	\$0	\$0
Buildings	\$452,706	\$1,200,000	\$400,000	\$1,914,270	\$714,270
Improvements (Other Than Buildings)	\$0	\$0	\$0	\$37,730	\$37,730
Capital Machinery & Equipment	\$16,878	\$100,000	\$100,000	\$202,500	\$102,500
Debt Service - Principal	\$20,655	\$73,514	\$73,514	\$234,405	\$160,891
Debt Service - Interest	\$6,050	\$13,598	\$13,598	\$60,950	\$47,352
<b>SUBTOTAL - CAPITAL &amp; DEBT SERVICE</b>	<b>\$496,289</b>	<b>\$1,387,112</b>	<b>\$587,112</b>	<b>\$2,449,855</b>	<b>\$1,062,743</b>
<b>TOTAL</b>	<b>\$1,668,462</b>	<b>\$2,752,330</b>	<b>\$1,911,438</b>	<b>\$4,056,640</b>	<b>\$1,304,310</b>

## PUBLIC UTILITIES – WASTEWATER BUDGET DETAIL

Wastewater	FY 21-22 Preliminary	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Requested	\$ Change (4) - (2)
<b>Personnel Services</b>					
Salaries & Special Pays	\$333,448	\$383,488	\$405,715	\$353,500	(\$29,988)
FICA Taxes	\$24,873	\$29,231	\$31,000	\$26,775	(\$2,456)
Retirement Contributions	\$26,260	\$30,568	\$31,450	\$28,000	(\$2,568)
Insurance Contributions	\$57,434	\$74,783	\$77,950	\$78,000	\$3,217
Worker's Comp & Unemployment	\$5,869	\$9,575	\$14,512	\$10,000	\$425
<b>SUBTOTAL - PERSONNEL</b>	<b>\$447,884</b>	<b>\$527,645</b>	<b>\$560,627</b>	<b>\$496,275</b>	<b>(\$31,370)</b>
<b>Operating Expenses</b>					
Professional Services	\$34,070	\$35,400	\$35,620	\$41,200	\$5,800
Contractual Services	\$49,597	\$75,000	\$60,000	\$75,000	\$0
Travel & Per Diem	\$0	\$1,500	\$500	\$2,500	\$1,000
Communications	\$14,301	\$13,000	\$12,500	\$13,500	\$500
Postage	\$97	\$65	\$50	\$50	(\$15)
Utility Services	\$158,337	\$161,200	\$166,183	\$181,200	\$20,000
Rentals & Leases	\$0	\$0	\$3,079	\$0	\$0
Insurance	\$86,644	\$94,000	\$98,938	\$116,000	\$22,000
Repair & Maintenance Services	\$78,025	\$121,800	\$108,900	\$124,800	\$3,000
Printing & Binding	\$861	\$1,100	\$0	\$1,500	\$400
Miscellaneous Charges	\$27,776	\$32,500	\$57,175	\$57,750	\$25,250
Office Supplies	\$1,329	\$1,000	\$2,000	\$1,500	\$500
Operating Supplies	\$148,106	\$150,800	\$172,500	\$176,500	\$25,700
Memberships, Subscriptions, & Registrations	\$5,230	\$6,600	\$3,300	\$5,500	(\$1,100)
<b>SUBTOTAL - OPERATING EXPENSES</b>	<b>\$604,373</b>	<b>\$693,965</b>	<b>\$720,745</b>	<b>\$797,000</b>	<b>\$103,035</b>
<b>SUBTOTAL - PERSONNEL &amp; OPERATING</b>	<b>\$1,052,257</b>	<b>\$1,221,610</b>	<b>\$1,281,372</b>	<b>\$1,293,275</b>	<b>\$71,665</b>
<b>Capital Outlay &amp; Debt Service</b>					
Land	\$0	\$0	\$0	\$0	\$0
Buildings	\$0	\$0	\$0	\$0	\$0
Improvements (Other Than Buildings)	\$183,256	\$7,150,000	\$400,000	\$4,198,215	(\$2,951,785)
Capital Machinery & Equipment	\$58,099	\$220,400	\$220,400	\$72,000	(\$148,400)
Debt Service - Principal	\$325,550	\$335,316	\$335,316	\$341,120	\$5,804
Debt Service - Interest	\$209,745	\$203,450	\$203,450	\$155,000	(\$48,450)
<b>SUBTOTAL - CAPITAL &amp; DEBT SERVICE</b>	<b>\$776,650</b>	<b>\$7,909,166</b>	<b>\$1,159,166</b>	<b>\$4,766,335</b>	<b>(\$3,142,831)</b>
<b>TOTAL</b>	<b>\$1,828,907</b>	<b>\$9,130,776</b>	<b>\$2,440,538</b>	<b>\$6,059,610</b>	<b>(\$3,071,166)</b>

## FINANCE OFFICE - UTILITIES



### Summary

As noted in the General Fund, the Finance Department performs a split role in the finance operations of the City. In its Enterprise Fund/Utility function, it provides Utility customer service activities including customer service account creation and management, utility services billing and collection, reading of water meters and other customer related services not mentioned.

Classification	Full Time	Part Time
Lead Customer Service Representative	1	0
Customer Service Representative I	2	1
Meter Reader	2	0
Fiscal Assistant	0	1

## FINANCE OFFICE UTILITIES BUDGET DETAIL

Utility Finance	FY 21-22	FY 22-23	FY 22-23	FY 23-24	\$ Change
	Preliminary	Budget	Projected	Requested	(4) - (2)
<b>Personnel Services</b>					
Salaries & Special Pays	\$161,070	\$176,414	\$168,000	\$199,000	\$22,586
FICA Taxes	\$12,325	\$13,565	\$12,100	\$15,685	\$2,120
Retirement Contributions	\$11,870	\$13,758	\$12,300	\$15,880	\$2,122
Insurance Contributions	\$35,394	\$46,725	\$44,545	\$58,000	\$11,275
Worker's Comp & Unemployment	\$2,129	\$2,384	\$5,205	\$2,400	\$16
<b>SUBTOTAL - PERSONNEL</b>	<b>\$222,788</b>	<b>\$252,846</b>	<b>\$242,150</b>	<b>\$290,965</b>	<b>\$38,119</b>
<b>Operating Expenses</b>					
Professional Services	\$102	\$5,050	\$112	\$100	(\$4,950)
Accounting & Auditing	\$0	\$3,500	\$3,500	\$3,500	\$0
Contractual Services	\$9,836	\$0	\$20,000	\$5,000	\$5,000
Communications	\$1,975	\$2,000	\$2,000	\$2,500	\$500
Postage	\$28,612	\$33,000	\$33,750	\$38,000	\$5,000
Insurance	\$3,000	\$3,000	\$3,000	\$3,200	\$200
Software and Equipment Maintenance	\$26,723	\$15,500	\$26,700	\$31,000	\$15,500
Printing & Binding	\$6,781	\$5,500	\$8,000	\$10,000	\$4,500
Miscellaneous Charges	\$13,762	\$20,000	\$5,000	\$5,000	(\$15,000)
Office Supplies	\$1,053	\$1,500	\$1,700	\$1,650	\$150
Operating Supplies	\$10,084	\$11,000	\$7,200	\$9,500	(\$1,500)
Memberships, Subscriptions, & Registrations	\$0	\$0	\$550	\$1,000	\$1,000
<b>SUBTOTAL - OPERATING EXPENSES</b>	<b>\$101,928</b>	<b>\$100,050</b>	<b>\$111,512</b>	<b>\$110,450</b>	<b>\$10,400</b>
<b>SUBTOTAL - PERSONNEL &amp; OPERATING</b>	<b>\$324,716</b>	<b>\$352,896</b>	<b>\$353,662</b>	<b>\$401,415</b>	<b>\$48,519</b>
<b>Capital Outlay &amp; Debt Service</b>					
Capital Machinery & Equipment	\$0	\$0	\$0	\$0	\$0
<b>SUBTOTAL - CAPITAL &amp; DEBT SERVICE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$324,716</b>	<b>\$352,896</b>	<b>\$353,662</b>	<b>\$401,415</b>	<b>\$48,519</b>

## OTHER ENTERPRISE FUNDS

### SANITATION SERVICES BUDGET DETAIL

Sanitation	FY 21-22	FY 22-23	FY 22-23	FY 23-24	\$ Change
	Preliminary	Budget	Projected	Requested	(4) - (2)
<b>Operating Expenses</b>					
Professional Services	\$0	\$10,000	\$28,000	\$34,000	\$24,000
Contractual Services	\$281,666	\$330,000	\$456,000	\$470,000	\$140,000
Utility Services	\$320	\$350	\$305	\$350	\$0
Insurance	\$0	\$0	\$0	\$0	\$0
Repair & Maintenance Services	\$5,451	\$8,000	\$0	\$2,000	(\$6,000)
Legal Ads, Notices, Permits & Licenses	\$2,457	\$0	\$0	\$2,000	\$2,000
Miscellaneous Charges	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$2,599	\$0	\$0	\$0	\$0
<b>TOTAL - OPERATING EXPENSES</b>	<b>\$292,493</b>	<b>\$348,350</b>	<b>\$484,305</b>	<b>\$508,350</b>	<b>\$160,000</b>

### BUILDING SERVICES BUDGET DETAIL

Building Services	FY 21-22	FY 22-23	FY 22-23	FY 23-24	\$ Change
	Preliminary	Budget	Projected	Requested	(4) - (2)
<b>Personnel Services</b>					
Salaries & Special Pays	\$197,388	\$303,195	\$292,301	\$348,000	\$44,805
FICA Taxes	\$13,995	\$23,041	\$21,000	\$24,750	\$1,709
Retirement Contributions	\$18,053	\$27,454	\$26,741	\$31,450	\$3,996
Insurance Contributions	\$24,055	\$50,930	\$42,000	\$57,000	\$6,070
Worker's Comp & Unemployment	\$2,060	\$3,515	\$4,111	\$3,600	\$85
<b>SUBTOTAL - PERSONNEL</b>	<b>\$255,551</b>	<b>\$408,135</b>	<b>\$386,153</b>	<b>\$464,800</b>	<b>\$56,665</b>
<b>Operating Expenses</b>					
Professional Services	\$201	\$40,000	\$25,000	\$20,050	(\$19,950)
Travel & Per Diem	\$0	\$3,500	\$0	\$2,000	(\$1,500)
Communications	\$3,312	\$4,000	\$4,000	\$4,000	\$0
Postage	\$0	\$100	\$0	\$100	\$0
Insurance	\$4,274	\$5,000	\$5,000	\$5,600	\$600
Software and Equipment Maintenance	\$41,065	\$22,000	\$21,000	\$24,000	\$2,000
Printing & Binding	\$330	\$200	\$350	\$200	\$0
Miscellaneous Charges	\$10	\$4,500	\$2,000	\$3,000	(\$1,500)
Office Supplies	\$1,368	\$1,200	\$1,300	\$1,500	\$300
Operating Supplies	\$9,942	\$7,550	\$5,350	\$8,800	\$1,250
Memberships, Subscriptions, & Registrations	\$654	\$8,500	\$3,500	\$6,000	(\$2,500)
<b>SUBTOTAL - OPERATING EXPENSES</b>	<b>\$61,156</b>	<b>\$96,550</b>	<b>\$67,500</b>	<b>\$75,250</b>	<b>(\$21,300)</b>
<b>SUBTOTAL - PERSONNEL &amp; OPERATING</b>	<b>\$316,707</b>	<b>\$504,685</b>	<b>\$453,653</b>	<b>\$540,050</b>	<b>\$35,365</b>
<b>Capital Outlay &amp; Debt Service</b>					
Buildings	\$0	\$0	\$0	\$600,000	
Improvements (Other Than Buildings)	\$0	\$0	\$0	\$0	\$0
Capital Machinery & Equipment	\$2,513	\$0	\$40,124	\$0	\$0
<b>SUBTOTAL - CAPITAL &amp; DEBT SERVICE</b>	<b>\$2,513</b>	<b>\$0</b>	<b>\$40,124</b>	<b>\$600,000</b>	<b>\$600,000</b>
<b>TOTAL</b>	<b>\$319,220</b>	<b>\$504,685</b>	<b>\$493,777</b>	<b>\$1,140,050</b>	<b>\$635,365</b>





# Special Revenue and Capital Projects Funds



## SPECIAL REVENUE FUNDS

COMMUNITY DEVELOPMENT BLOCK GRANT, IMPACT FEES, LGIS, STORMWATER

	FY 21-22	FY 22-23	FY 22-23	FY23-24
	Preliminary	Budget	Projected	Requested
<b>SPECIAL REVENUE FUNDS</b>				
Community Development Block Grant (CDBG)	\$0	\$600,000	\$100,000	\$600,000
Public Safety Impact Fees (PSIF)	\$150,730	\$271,665	\$125,000	\$146,250
Transportation Impact Fees (TIF)	\$1,140,196	\$1,000,000	\$1,000,000	\$1,000,000
Water System Development Fees	\$826,257	\$900,000	\$1,705,800	\$1,100,000
Sewer System Development Fees	\$2,358,575	\$4,400,000	\$5,000,000	\$4,200,000
Local Gov't. Infrastructure Surtax (LGIS)	\$1,592,732	\$2,444,000	\$1,672,000	\$3,676,000
Stormwater Management	\$1,524,205	\$3,082,000	\$3,072,000	\$1,144,000
<b>SPECIAL REVENUE FUNDS TOTAL:</b>	<b>\$7,592,695</b>	<b>\$12,697,665</b>	<b>\$12,674,800</b>	<b>\$11,866,250</b>

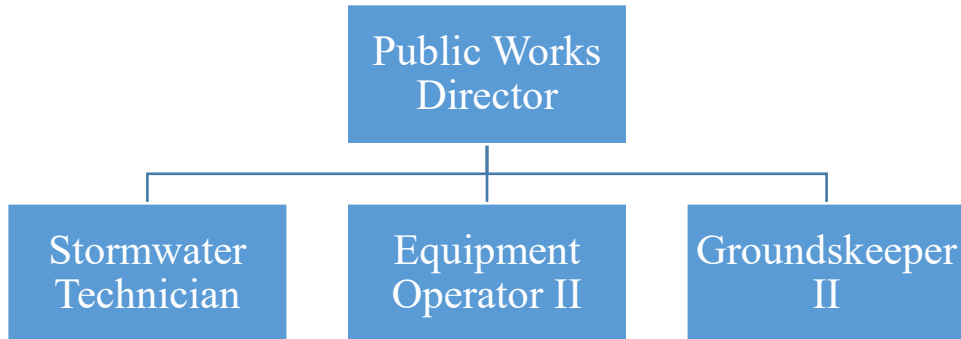
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## EXPENDITURES – SPECIAL REVENUE FUNDS

	FY 21-22	FY 22-23	FY 22-23	FY 23-24
	Preliminary	Budget	Projected	Requested
<b>SPECIAL REVENUE FUNDS</b>				
Community Development Block Grant	\$0	\$600,000	\$100,000	\$600,000
Local Gov't. Infrastructure Surtax (LGIS)	\$982,037	\$2,444,000	\$1,065,000	\$3,676,000
Stormwater Utility				
Operations	\$166,327	\$217,000	\$193,998	\$226,400
Capital Projects	\$263,406	\$2,805,000	\$2,799,923	\$854,000
Transfers	\$0	\$60,000	\$60,000	\$63,600
<b>IMPACT FEE FUNDS</b>				
Public Safety Impact Fees (PSIF)				
Capital Expenditures	\$100,450	\$271,665	\$271,665	\$146,250
Reserved for Future Capital Projects	\$50,280	\$0	\$0	\$0
Transportation Impact Fees (TIF)				
Capital Expenditures	\$0	\$0	\$0	\$0
Reserved for Future Capital Projects	\$1,140,196	\$1,000,000	\$1,000,000	\$1,000,000
Water System Development Charges				
Capital Expenditures	\$73,200	\$150,000	\$150,000	\$200,000
Reserved for Future Capital Projects	\$753,057	\$750,000	\$1,555,800	\$900,000
Sewer System Development Charges				
Capital Expenditures	\$224,710	\$4,400,000	\$500,000	\$2,728,215
Reserved for Future Capital Projects	\$2,133,865	\$0	\$0	\$1,471,785
<b>FUND TOTAL:</b>	<b>\$5,887,528</b>	<b>\$12,697,665</b>	<b>\$7,696,386</b>	<b>\$11,866,250</b>

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## PUBLIC UTILITIES – STORMWATER



It is the primary function of the Stormwater Division to see that the operations of stormwater collection and treatment are conducted in the most efficient manner possible to ensure the protection of the health, safety, and welfare of the public and protection of our environment, natural resources, and wildlife. The Stormwater Division is responsible for planning, design, construction, operation, and maintenance of Dade City's stormwater system. The activities of the Division are geared towards the prevention of flooding and reduction of pollution.

Classification	Full Time	Part Time
Stormwater Technician	1	0
Equipment Operator II	1	0
Groundskeeper II	1	0

## PUBLIC WORKS – STORMWATER BUDGET DETAIL

<b>Stormwater</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>\$ Change</b>
	<b>Preliminary</b>	<b>Budget</b>	<b>Projected</b>	<b>Requested</b>	<b>(4) - (2)</b>
<b>Personnel Services</b>					
Salaries & Special Pays	\$56,203	\$111,393	\$105,000	\$123,000	\$11,607
FICA Taxes	\$4,568	\$8,407	\$8,000	\$9,015	\$608
Retirement Contributions	\$4,664	\$8,791	\$8,000	\$9,475	\$684
Insurance Contributions	\$6,420	\$18,735	\$18,735	\$22,160	\$3,425
Worker's Comp & Unemployment	\$2,630	\$3,474	\$2,690	\$3,200	(\$274)
<b>SUBTOTAL - PERSONNEL</b>	<b>\$74,485</b>	<b>\$150,800</b>	<b>\$142,425</b>	<b>\$166,850</b>	<b>\$16,050</b>
<b>Operating Expenses</b>					
Professional Services	\$51	\$0	\$56	\$100	\$100
Contractual Services	\$4,774	\$8,000	\$3,000	\$3,500	(\$4,500)
Communications	\$1,273	\$1,200	\$1,200	\$1,400	\$200
Utility Services	\$80	\$100	\$100	\$100	\$0
Equipment Rental	\$14,285	\$0	\$5,000	\$5,000	\$5,000
Insurance	\$21,140	\$20,750	\$23,945	\$25,800	\$5,050
Repair & Maintenance Services	\$29,945	\$23,500	\$9,000	\$12,350	(\$11,150)
Printing & Binding	\$47	\$0	\$135	\$50	\$50
Miscellaneous Charges	\$594	\$1,000	\$537	\$1,050	\$50
Office Supplies	\$0	\$0	\$0	\$100	\$100
Operating Supplies	\$19,335	\$11,150	\$8,600	\$9,800	(\$1,350)
Memberships, Subscriptions, & Registrations	\$318	\$500	\$0	\$300	(\$200)
<b>SUBTOTAL - OPERATING EXPENSES</b>	<b>\$91,842</b>	<b>\$66,200</b>	<b>\$51,573</b>	<b>\$59,550</b>	<b>(\$6,650)</b>
<b>SUBTOTAL - PERSONNEL &amp; OPERATING</b>	<b>\$166,327</b>	<b>\$217,000</b>	<b>\$193,998</b>	<b>\$226,400</b>	<b>\$9,400</b>
<b>Capital Outlay &amp; Debt Service</b>					
Improvements (Other Than Buildings)	\$263,406	\$2,755,000	\$2,755,000	\$854,000	(\$1,901,000)
Capital Machinery & Equipment	\$0	\$50,000	\$44,923	\$0	(\$50,000)
<b>SUBTOTAL - CAPITAL &amp; DEBT SERVICE</b>	<b>\$263,406</b>	<b>\$2,805,000</b>	<b>\$2,799,923</b>	<b>\$854,000</b>	<b>(\$1,951,000)</b>
<b>TOTAL</b>	<b>\$429,733</b>	<b>\$3,022,000</b>	<b>\$2,993,921</b>	<b>\$1,080,400</b>	<b>(\$1,941,600)</b>

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**EXPENDITURE DETAIL LGIS PROJECT LIST**

PROJECT/EQUIPMENT	AMOUNT
7th Street Streetscaping Project	\$550,000
Amphitheater	\$175,000
Cemetery Improvements	\$150,000
Church Street Traffic Control	\$55,000
Gateway Signage	\$50,000
Irvin Center	\$1,200,000
Parking Improvements	\$100,000
Sidewalk Management Plan	\$300,000
Yard Improvements - Storage Facility	\$155,000
Project Contingency	\$92,975
Cement Mixer - (1 of 2 installments)	\$80,000
City Hall Generator (Grant Match)	\$40,000
Fleet Replacement Vehicle	\$40,000
IT - Server Replacements (3 installments)	\$83,000
Large Vehicle Lift	\$28,000
Network Upgrades	\$70,000
New Police Vehicles	\$67,025
Parks Replacement Vehicle	\$80,000
PD Laptop Replacement Program	\$36,000
Portable Light Tower	\$14,000
Replacement Mowers/Trailers	\$30,000
Street Sweeper (1 of 3 installments)	\$120,000
Streets Replacement Vehicle	\$100,000
Tractor (1 of 2 installments)	\$60,000
	\$3,676,000



## Component Units – Dependent Special Districts

## COMPONENT UNIT – COMMUNITY REDEVELOPMENT AGENCY

	FY 21-22	FY 22-23	FY 22-23	FY 23-24	\$ Change
	Preliminary	Budget	Projected	Requested	(4) - (2)
<b>Component Units</b>					
Community Redevelopment Agency (CRA)					
Tax Increment - County	\$106,377	\$158,960	\$138,163	\$167,879	\$8,919
Tax Increment - City	\$100,901	\$149,190	\$131,050	\$159,236	\$10,046
Budgeted Cash Balances	\$0	\$100,000	\$0	\$225,485	\$125,485
<b>TOTAL - CRA</b>	<b>\$207,278</b>	<b>\$408,150</b>	<b>\$269,213</b>	<b>\$552,600</b>	<b>\$144,450</b>

## EXPENDITURE COMMUNITY REDEVELOPMENT AGENCY

Community Redevelopment Agency	FY 21-22	FY 22-23	FY 22-23	FY 23-24	\$ Change
	Preliminary	Budget	Projected	Requested	(4) - (2)
<b>Operating Expenses</b>					
Professional Services	\$0	\$30,000	\$0	\$15,000	(\$15,000)
Accounting & Auditing	\$5,000	\$5,000	\$5,000	\$5,000	\$0
Contractual Services	\$0	\$45,000	\$25,000	\$25,000	(\$20,000)
Travel & Per Diem	\$0	\$2,000	\$2,000	\$4,000	\$2,000
Utility Services	\$49,407	\$61,550	\$58,800	\$73,500	\$11,950
Repair & Maintenance Services	\$4,084	\$7,000	\$3,500	\$5,000	(\$2,000)
Printing & Binding	\$0	\$0	\$0	\$0	\$0
Miscellaneous Charges	\$234	\$600	\$300	\$500	(\$100)
Operating Supplies	\$4,061	\$15,000	\$5,000	\$0	(\$15,000)
Memberships, Subscriptions, & Registrations	\$990	\$2,000	\$1,495	\$3,500	\$1,500
Contributions - Private Organizations/Gov't	\$14,836	\$35,000	\$35,000	\$35,000	\$0
<b>TOTAL - OPERATING EXPENSES</b>	<b>\$78,612</b>	<b>\$203,150</b>	<b>\$136,095</b>	<b>\$166,500</b>	<b>(\$36,650)</b>
<b>Capital Outlay &amp; Debt Service</b>					
Improvements (Other Than Buildings)	\$0	\$105,000	\$12,000	\$250,000	\$145,000
Transfer to General Fund	\$80,000	\$100,000	\$85,800	\$136,100	\$36,100
<b>SUBTOTAL - CAPITAL &amp; DEBT SERVICE</b>	<b>\$86,464</b>	<b>\$205,000</b>	<b>\$97,800</b>	<b>\$386,100</b>	<b>\$181,100</b>
<b>TOTAL</b>	<b>\$165,076</b>	<b>\$408,150</b>	<b>\$233,895</b>	<b>\$552,600</b>	<b>\$144,450</b>





# Five Year Capital Improvement Plan



## 5 YEAR CAPITAL IMPROVEMENT PLAN

### POTABLE WATER SYSTEM CAPITAL IMPROVEMENTS

Project Number	Project Name	Funding Source	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	Total Spending
Potable Water System Capital Improvements								
1	Water Line Replacements	Renewal & Replacement	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
		Total Project Cost	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
2	Fiber Optic Installation	System Development Charges (WIF)	\$ 200,000					
		Total Project Cost	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
3	Upsizing Water Distribution Mains	Developer Credits	\$ 475,000					
		Total Project Cost	\$ 475,000	\$ -	\$ -	\$ -	\$ -	\$ 475,000
4	Advanced Metering Infrastructure (AMI)	Utility Fund			\$ 1,000,000			
		Total Project Cost		\$ -	\$ 1,000,000			\$ 1,000,000
5	10th Street Well Building Planning and Design	Renewal & Replacement	\$ 400,000	\$ 300,000				
		Total Project Cost	\$ 400,000	\$ 300,000				\$ 700,000
6	10th Street Well Building Construction	Renewal & Replacement			\$ 2,000,000	\$ 2,500,000		
		Total Project Cost			\$ 2,000,000	\$ 2,500,000		\$ 4,500,000
7	Orange Valley Well Improvements	Reserves	\$ 700,000					
		Total Project Cost	\$ 700,000					\$ 700,000
8	Elba Heights Pipe Replacement	Renewal & Replacement			\$ 350,000			
		Total Project Cost	\$ -		\$ 350,000			\$ 350,000
9	Lead Service Line Inventory	SRF	\$ 39,270					
		Principal Forgiveness	\$ 37,730					
		Total Project Cost	\$ 77,000					\$ 77,000
10	Lead Line Service Replacement Design	SRF		\$ 130,050				
		Principal Forgiveness		\$ 124,950				
		Total Project Cost		\$ 255,000				\$ 255,000
11	Lead Service Line Replacement	SRF			\$ 510,000	\$ 510,000	\$ 510,000	
		Principal Forgiveness			\$ 490,000	\$ 490,000	\$ 490,000	
		Total Project Cost			\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 3,000,000
Total Potable Water Project Costs:		Total Costs:	\$ 1,952,000	\$ 655,000	\$ 4,450,000	\$ 3,600,000	\$ 1,100,000	\$ 11,757,000

## WASTEWATER SYSTEM CAPITAL IMPROVEMENTS

Project Number	Project Name	Funding Source	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	Total Spending
Wastewater System Capital Improvements								
12	Sewer Line Replacement Program	Renewal and Replacement		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	
		Total Project Cost	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
13	Manhole Replacement Programs	Renewal and Replacement	\$ -		\$ 100,000	\$ 100,000	\$ 100,000	
		Total Project Cost	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 300,000
14	Transmission Forcemain Design	Sewer Impact Fees	\$ 300,000	\$ 400,000				
		Total Project Cost	\$ 300,000	\$ 400,000	\$ -	\$ -	\$ -	\$ 700,000
15	Transmission Forcemain Construction	Loan		\$ 3,500,000	\$ 2,800,000			
		Sewer Impact Fees	\$ 1,500,000					
		Total Project Cost	\$ 1,500,000	\$ 3,500,000	\$ 2,800,000	\$ -	\$ -	\$ 7,800,000
16	WWTP Planning, Design & Permitting	Federal Appropriation (EPA Grant)	\$ 1,470,000	\$ 280,000				
		State Appropriation		\$ 1,563,500				
		Sewer Impact Fees	\$ 528,215	\$ 650,000				
		Total Project Cost	\$ 1,998,215	\$ 2,493,500	\$ -	\$ -	\$ -	\$ 4,491,715
17	WWTP Construction	Loan			\$ 16,000,000	\$ 19,200,000	\$ 800,000	
		Sewer Impact Fees			\$ 4,000,000	\$ 4,800,000	\$ 200,000	
		Total Project Cost	\$ -	\$ -	\$ 20,000,000	\$ 24,000,000	\$ 1,000,000	\$ 45,000,000
		Utility Fund (FDOT Finance)		\$ 900,000	\$ 900,000			
		Total Project Cost	\$ -	\$ 900,000	\$ 900,000	\$ -	\$ -	\$ 1,800,000
19	Forcemain Upgrades & Improvements for Capacity- Lift Station 15/19,etc	Sewer Impact Fees	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000		
		Total Project Cost	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000		\$ 800,000
		Developer Credits		\$ 1,350,000				\$ 1,350,000
		Total Project Cost	\$ -	\$ 1,350,000	\$ -	\$ -	\$ -	\$ 1,350,000
21	Construct Pump Station Improvements	Sewer Impact Fees	\$ 200,000	\$ 400,000				
		Total Project Cost	\$ 200,000	\$ 400,000	\$ -	\$ -	\$ -	\$ 600,000
Total Wastewater Project Costs:		Total Costs:	\$ 4,198,215	\$ 9,443,500	\$ 24,200,000	\$ 24,500,000	\$ 1,300,000	\$ 63,641,715

## STORMWATER MANAGEMENT CAPITAL IMPROVEMENTS

Project Number	Project Name	Funding Source	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	Spending
<b>Stormwater Management Capital Improvements</b>								
22	Stormwater Pond - Public Works Yard	American Rescue Plan Act (ARPA)	\$ 75,000					
		<b>Total Project Cost</b>	<b>\$ 75,000</b>					<b>\$ 75,000</b>
23	Citywide SW inlet/outfall repairs	Stormwater Fund		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
		<b>Total Project Cost</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 400,000</b>
24	8th Street Parking Lot	American Rescue Plan Act (ARPA)	\$ 400,000					
		<b>Total Project Cost</b>	<b>\$ 400,000</b>					<b>\$ 400,000</b>
25	7th & Pond/Irving Pond	American Rescue Plan Act (ARPA)	\$ 379,000					
		<b>Total Project Cost</b>	<b>\$ 379,000</b>					<b>\$ 379,000</b>
26	Oak Court Stormwater repairs	Penny for Pasco		\$ 350,000				
		<b>Total Project Cost</b>	<b>\$ -</b>	<b>\$ 350,000</b>				<b>\$ 350,000</b>
<b>Total Stormwater Project Costs:</b>								
<b>Total Costs:</b>			<b>\$ 854,000</b>	<b>\$ 450,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 1,604,000</b>

## FACILITIES CAPITAL IMPROVEMENTS

Project Number	Project Name	Funding Source	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	Spending
<b>Facilities Improvements</b>								
27	Yard Improvements	Penny for Pasco	\$ 155,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
		<b>Total Project Cost</b>	<b>\$ 155,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 455,000</b>
28	New Building	Building Fund	\$ 600,000					
		<b>Total Project Cost</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600,000</b>
29	Gateway Signage	Penny for Pasco	\$ 50,000					
		<b>Total Project Cost</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>
<b>Total Facilities Costs:</b>								
<b>Total Costs:</b>			<b>\$ 805,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 1,105,000</b>

## TRANSPORTATION MANAGEMENT, PARK SYSTEM CAPITAL IMPROVEMENTS

Project Number	Project Name	Funding Source	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	Total Spending
Pavement Management / Roadway Capital Improvements								
30	Paving Management Program	American Rescue Plan Act (ARPA)	\$ 300,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	
		Total Project Cost	\$ 300,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,500,000
31	7th St. Streetscaping Project	Penny for Pasco	\$ 550,000					
		American Rescue Plan Act (ARPA)	\$ 300,650					
		Total Project Cost	\$ 850,650	\$ -	\$ -	\$ -	\$ -	\$ 850,650
32	Church Street	Penny for Pasco	\$ 55,000					
		Total Project Cost	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000
33	Sidewalk Management Plan	Penny for Pasco	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	
		Total Project Cost	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
34	Alleyway Improvements	CRA Fund	\$ 250,000					
		Total Project Cost	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
35	Morningside Drive Extension	Transportation Impact Fees		\$ 750,000				
		State Appropriations	\$ 2,800,000	\$ 5,200,000				
		Total Project Cost	\$ 2,800,000	\$ 5,950,000	\$ -	\$ -	\$ -	\$ 8,750,000
Total Pavement Project Costs:		Total Costs:	\$ 4,555,650	\$ 6,650,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 13,305,650
Park System Capital Improvements								
36	Irvin Center	Penny for Pasco	\$ 1,200,000					
		Total Project Cost	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000
37	Amphitheater	Penny for Pasco	\$ 175,000					
		Total Project Cost	\$ 175,000					\$ 175,000
38	Parking Improvements - Community Park	Penny for Pasco	\$ 100,000					
		Total Project Cost	\$ 100,000					\$ 100,000
39	General Park Improvements	General Fund		\$ 75,000	\$ 50,000			
		CDBG Grant	\$ 600,000					
		Total Project Cost	\$ 600,000	\$ 75,000	\$ 50,000	\$ -	\$ -	\$ 725,000
40	Cemetery Improvements	Penny for Pasco	\$ 150,000					
		Total Project Cost	\$ 150,000					\$ 150,000
41	Splash Park & Restroom	American Rescue Plan Act (ARPA)	\$ 1,200,000					
		Total Project Cost	\$ 1,200,000					\$ 1,200,000
Total Parks Capital Project Costs:		Total Costs:	\$ 3,425,000	\$ 75,000	\$ 50,000	\$ -	\$ -	\$ 3,550,000

## CAPITAL EQUIPMENT

Project Number	Project Name	Funding Source	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	Total Spending
Capital Equipment / Other Capital								
42	Police Automobiles/Equipment	Penny for Pasco	\$ 67,025	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	
		General Fund	\$ 134,050	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	
		Public Safety Impact Fees	\$ 146,250	\$ 240,000	\$ 240,000	\$ 240,000		
		Total Project Cost	\$ 347,325	\$ 490,000	\$ 490,000	\$ 490,000	\$ 250,000	\$ 1,817,325
43	Work Trucks/Machinery & Equipment	General Fund	\$ 34,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
		Penny for Pasco	\$ 332,000	\$ 175,000	\$ 100,000	\$ 100,000	\$ 100,000	
		Total Project Cost	\$ 366,000	\$ 200,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 816,000
44	Equipment - Water System	Utility Fund	\$ 106,500	\$ 100,000	\$ 75,000	\$ 75,000	\$ 75,000	
		Total Project Cost	\$ 106,500	\$ 100,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 356,500
45	Replacement Vehicle - Water System	Utility Fund	\$ 96,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
		Total Project Cost	\$ 96,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 246,000
46	Equipment - Wastewater System	Utility Fund	\$ 27,000	\$ 80,000	\$ 75,000	\$ 75,000	\$ 75,000	
		Total Project Cost	\$ 27,000	\$ 80,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 332,000
47	Replacement Vehicle - Wastewater System	Utility Fund	\$ 45,000	\$ 48,000	\$ 48,000	\$ 50,000		
		Total Project Cost	\$ 45,000	\$ 48,000	\$ 48,000	\$ 50,000	\$ -	\$ 191,000
48	Generator Equipment	American Rescue Plan Act (ARPA)	\$ 95,000					
		Penny for Pasco	\$ 40,000					
		Total Project Cost	\$ 135,000					\$ 135,000
49	IT Equipment Upgrades	Penny for Pasco	\$ 189,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	
		Total Project Cost	\$ 189,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 989,000
50	Vehicle Replacements	Penny for Pasco	\$ 220,000	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000	
		Total Project Cost	\$ 220,000	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 520,000
Total Capital Equipment Costs:		Total Costs:	\$ 1,531,825	\$ 1,268,000	\$ 1,163,000	\$ 1,115,000	\$ 825,000	\$ 5,902,825

## FUNDING SOURCES - TOTAL CIP

Funding Sources							
State of Florida Appropriations	\$ 2,800,000	\$ 6,763,500	\$ -	\$ -	\$ -	\$ -	\$ 9,563,500
Federal Appropriations	\$ 1,470,000	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ 1,750,000
Transportation Impact Fees	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000
American Rescue Plan Act (ARPA)	\$ 2,749,650	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 4,349,650
Penny for Pasco	\$ 3,583,025	\$ 1,325,000	\$ 900,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 7,508,025
Developer Credits	\$ 475,000	\$ 1,350,000	\$ -	\$ -	\$ -	\$ -	\$ 1,825,000
State Revolving Loan Fund	\$ 39,270	\$ 3,630,050	\$ 19,310,000	\$ 19,710,000	\$ 1,310,000	\$ 1,310,000	\$ 43,999,320
SRF - Principal Forgiveness	\$ 37,730	\$ 124,950	\$ 490,000	\$ 490,000	\$ 490,000	\$ 490,000	\$ 1,632,680
Renewal & Replacement	\$ 500,000	\$ 600,000	\$ 2,750,000	\$ 2,900,000	\$ 400,000	\$ 400,000	\$ 7,150,000
CDBG Grants	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
CRA Funds	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Building Fund	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Water Impact Fees	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Utility Reserves	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000
General Fund	\$ 168,050	\$ 225,000	\$ 200,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 893,050
Stormwater Fund	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
Utility Fund	\$ 274,500	\$ 1,178,000	\$ 2,148,000	\$ 250,000	\$ 200,000	\$ 200,000	\$ 4,050,500
Public Safety Impact Fees	\$ 146,250	\$ 240,000	\$ 240,000	\$ 240,000	\$ -	\$ -	\$ 866,250
Sewer Impact Fees	\$ 2,728,215	\$ 1,650,000	\$ 4,200,000	\$ 5,000,000	\$ 200,000	\$ 200,000	\$ 13,778,215
<b>TOTAL</b>	<b>\$ 17,321,690</b>	<b>\$ 18,616,500</b>	<b>\$ 30,738,000</b>	<b>\$ 30,090,000</b>	<b>\$ 4,100,000</b>	<b>\$ 4,100,000</b>	<b>\$ 100,866,190</b>





# Glossary





## GLOSSARY OF TERMS COMMONLY USED FOR GOVERNMENTAL FINANCIAL MATTERS

**Ad Valorem Taxes** – Property taxes. Property taxes are computed by applying the millage rate to the taxable value of both real and tangible property after all exemptions have been subtracted. Property taxes are paid to a variety of governments through a single payment to the county tax collector.

**Budget** – A financial statement listing a governmental agency's expected income and expenses for a 12-month period. Florida law requires that governments have a balanced budget, with expenses not exceeding revenues. A proposed budget is prepared by the City Manager, and it becomes formal when adopted by the City Commission. If changes occur during the year, local governments can transfer funds within a budget or raise fees, etc., to keep the budget in balance.

**Capital Improvement Program** – Governmental agencies set up five-year programs for major long-term costs such as the construction of roads or other comprehensive plan required infrastructure and of buildings and land. Capital expenses are listed separately from operating expenses in the budget document.

**Capital Outlay** – Costs for the purchase of or additions to the land, buildings, vehicles or other equipment, the value of which exceeds \$5,000.

**Contingency Fund** – Money set aside within a budget for emergencies or expected expenses that were not anticipated when the budget was being prepared.

**Deficit** – A term generally applied to the budget as a whole, reflecting real or projected revenue shortages, meaning there are insufficient funds to cover expenses.

**Enterprise Fund** – A fund established to support specific services from which revenues are received from charges to fund the delivery of those services.

**Expenditures** – Costs incurred by contract, agreement, or money actually spent.

**Fiscal Year** – The budget year. For municipal and county governments, the fiscal year runs from October 1 to September 30.

**Franchise Taxes** – Money collected, usually from a private utility, in exchange for use of a governmental agency's easement and rights-of-way. Cities and counties authorize the use of these and collect a fee in return. Franchise taxes are also collected from solid waste services allowed to operate within a government's boundaries.

**Fund** – A listing within the budget, indicating the revenues and expenditures of a specific category of operation. The largest fund is the General Fund. This fund includes subcategories that support most of the City’s operation. Other funds include those for water and sewer, stormwater, building, etc.

**Fund Balance** – An amount of unexpended monies remaining in a fund at the end of a fiscal year that becomes a revenue to the next but must be reallocated in the new year’s budget.

**Impact Fee** – A fee to fund the cost of a new development’s impact on various City services. This fee is charged to those responsible for the new development as a condition for obtaining a building permit.

**Mill** – A tax rate of one dollar (\$1) per one thousand dollars (\$1,000) of taxable property value.

**Millage** – A figure assigned to each governmental unit with ad valorem taxing authority for use in determining taxes. It determines how much revenue the government will receive from property taxes and how much an individual property owner pays by applying the millage rate of the taxable value of property within the City.

**Operating Expenses** – The costs associated with the day-to-day activities of a government not including personal services or capital outlay costs.

**Over Budget** – “Over budget” in revenue means that more income was received than budgeted. “Over budget” in expenses means costs were more than budgeted figures, and generally necessitates that spending must stop or money be transferred into the appropriate account to balance the budget by year-end.

**Personnel Services** – Costs for employee’s salaries, wages, and fringe benefits.

**Prior Year Carryover** – Money not spent in one fiscal year but carried forward to the next budget. Cash carried forward can be used to pay operating expenses at the beginning of a fiscal year before tax revenues are collected, or during a fiscal year if anticipated revenues have not yet been collected.

**Projected (Revenue, Deficit, Expenses, etc.)** – Estimates used in analyzing and preparing budgets. They are based on experience and information from a variety of sources that help government officials determine what they think income or expenses will be for a given time period.

**Recurring Revenues** – Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

**Revenue** – Income received by the City from a variety of sources including taxes, fees, charges for services, grants, borrowing, or other governmental agencies.

**Rolled-Back Millage Rate** – A tax rate the county property appraiser determines is necessary to provide a governmental agency with the same amount of property tax dollars it received during the previous budget year (exclusive of growth).

**State-Shared Revenue** – Money that cities and counties receive from the state. It includes the local share of cigarette taxes, fuel taxes, mobile home license taxes, liquor taxes and sales taxes based on a distribution formula set by State law.

**Taxable Valuation** – The value of property after all allowable exemptions have been subtracted; the value on which ad valorem taxes are computed.

**TRIM Notice** – Florida’s Truth in Millage law that requires cities to calculate next year’s budget on the same tax dollars they received during the current fiscal year.

**Under Budget** – Under budget in expenses means either that the agency has been spending at a slower rate than expected, or that expenses were overestimated when the budget was prepared. Under budget in revenues means that money being collected from taxes and other sources is not as much as was anticipated; it might necessitate spending adjustments.

**User Fee** – In a move toward a more businesslike approach, cities and counties are charging fees for the use of services such as recreation, and water and sewer service. There is frequently a difference between what the City residents and non-residents are charged for the service.

**Utility Taxes** – Taxes paid to municipalities by users of telephones, electricity, water, natural gas, bottled gas, and fuel oil.

**Valuation** – The dollar value of property assigned by the county property appraiser.

## **CODING SYSTEM EXPLAINED**

The object of expenditure or line-item code in a broad form is required by the State of Florida Uniform Accounting System.

For budgetary purposes, only the major expense categories (2-digit numbers) will be used. The expanded 3-digit numbers representing subclassifications of the major categories will be used as expenditures are incurred.

A detailed definition of each major category code is provided below.

## **PERSONNEL SERVICES**

All salary, wages and fringe benefits paid to City employees:

**Salary & Wages:** Payroll costs for Includes merit increases and additions to base salary.

**Overtime:** Payments in addition to regular salaries and wages for employees working in excess of regular work hours, typically over a 40-hour work week.

**Overtime (special):** Overtime hours worked that is funded by special sources such as grants.

**Special Pay/Fringes:** Special pay and allowances which are not included in an employee's base pay, and which are not included for computing, overtime, retirement contribution, etc. Example: Law enforcement education incentive pay.

**FICA Taxes:** Includes City's match share for Social Security and Medicare.

**Life and Health Insurance:** City's contribution toward employees' health insurance premiums and benefits.

**Worker's Compensation:** Premiums and benefits paid for Worker's Compensation.

**Unemployment compensation:** City's payment for employees' unemployment compensation.

## **OPERATING EXPENSES**

Includes expenditures for goods and services which primarily support the current operations of a department or division.

**Professional Services:** Legal, medical, engineering, architectural, surveying, appraisal and other services procured for independent professional assistance and not directly involved with accounting and/or auditing.

**Accounting and Auditing:** Expenditures for services received from independent certified public accountants.

**Other Contractual Services:** Payments for custodial services, and other services procured by contract or agreement with persons, firms, corporations, or other governmental units.

**Election Expenses:** Charges for ballot preparation and holding municipal elections.  
**Travel and Per Diem:** Expenditures for transportation costs including public transportation and reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

**Communications Services:** Payments for telephone, telegraph, and other communication services.

**Postage:** Expenditures for postage, freight shipping, and messenger services.

**Utilities:** Charges for gas, water, sewer, electricity, solid waste disposal, and other public utility services.

**Rental and Leases:** Amounts paid for the lease or rental of land, building, equipment, or vehicles.

**Insurance:** Includes all insurance carried for the protection of the local government, such as, fire, theft, casualty, general and professional liability.

**Repair and Maintenance Services:** Costs incurred for the repair and maintenance of buildings and equipment except custodial or janitorial services. Includes maintenance and service contracts.

**Printing and Binding:** Costs of printing, binding and other reproduction services which are contracted for or purchased from outside vendors.

**Promotional Activities:** Includes promotional expenses or advertising on behalf of the City but does not include legal ads.

**Other Current Charges:** Includes current charges and obligations not otherwise classified, such as legal ads, witness fees, information, and evidence.

**Office Supplies:** Includes materials and supplies, such as stationery, forms, paper, charts, maps, and office equipment under \$5,000 in unit value. Also, includes copier maintenance needs, such as copy kits.

**Operating Supplies:** All types of supplies consumed in conduct of department operations, including fuel, lubricants, chemicals, laboratory supplies, household items, janitorial and institutional supplies, uniforms, and other clothing, recording tapes and transcript production supplies.

**Memberships and Publications:** Includes books, or sets of books, journals and periodical subscriptions, membership dues and professional data costs, and conferences/seminar registration fees and other training and education costs.

**Contingency:** A reserve set aside to allow for emergencies or unforeseen needs not otherwise budgeted for the fiscal year.

**Depreciation:** The lessening of the value of fixed assets over time.

**Contributions:** Donations made by the City to civic, charitable or other organizations, or for other specific purposes.

## **CAPITAL OUTLAY**

Outlays for the acquisition of, or addition to, the city's fixed assets having a unit value greater than \$5,000 and an expected economic life of at least five (5) years.

**Land:** Costs of land, easement, rights-of-way acquisition.

**Buildings:** City office building and additions, parks and recreational buildings, garages, etc., and additions. Also includes equipment installed in new buildings or additions which become a permanent part of the building.

**Improvements other than buildings:** Structures and facilities other than buildings, such as roads, bridges, curbs, gutters, docks, fences, landscaping, lighting systems, parking areas, Stormwater and wastewater structures and lift stations, park areas and athletic fields, etc.

**Machinery and Equipment:** Motor vehicles, light and heavy equipment, office furniture and equipment, and other machinery and equipment having a value of greater than \$500. Also includes duplicating, recording and transcribing equipment over \$500 in value.

**Debt Service:** Principal and interest and other charges for debt service payments for loans, bonds, lease-purchases and other multi-year obligations.