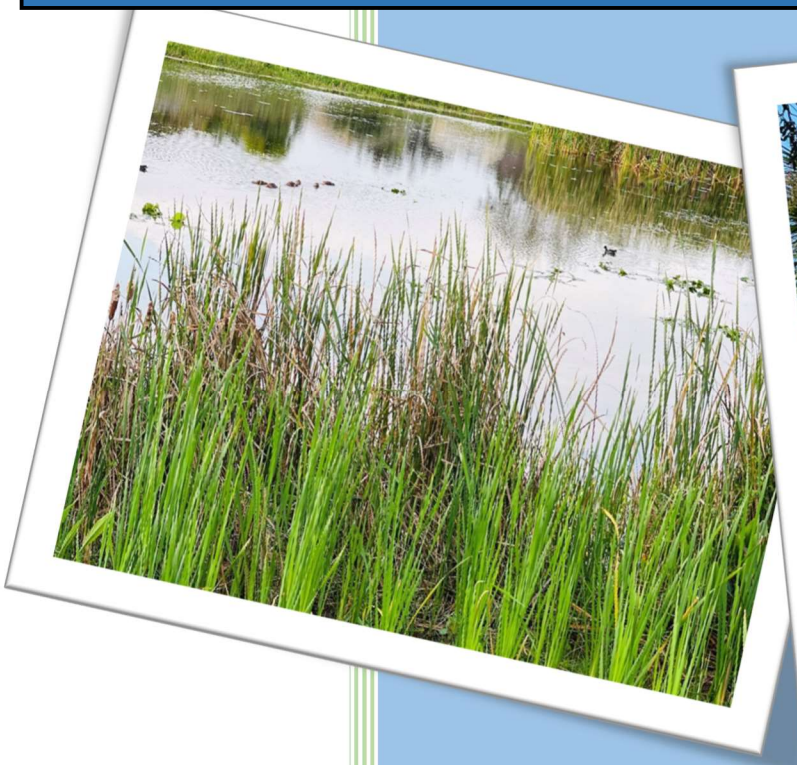
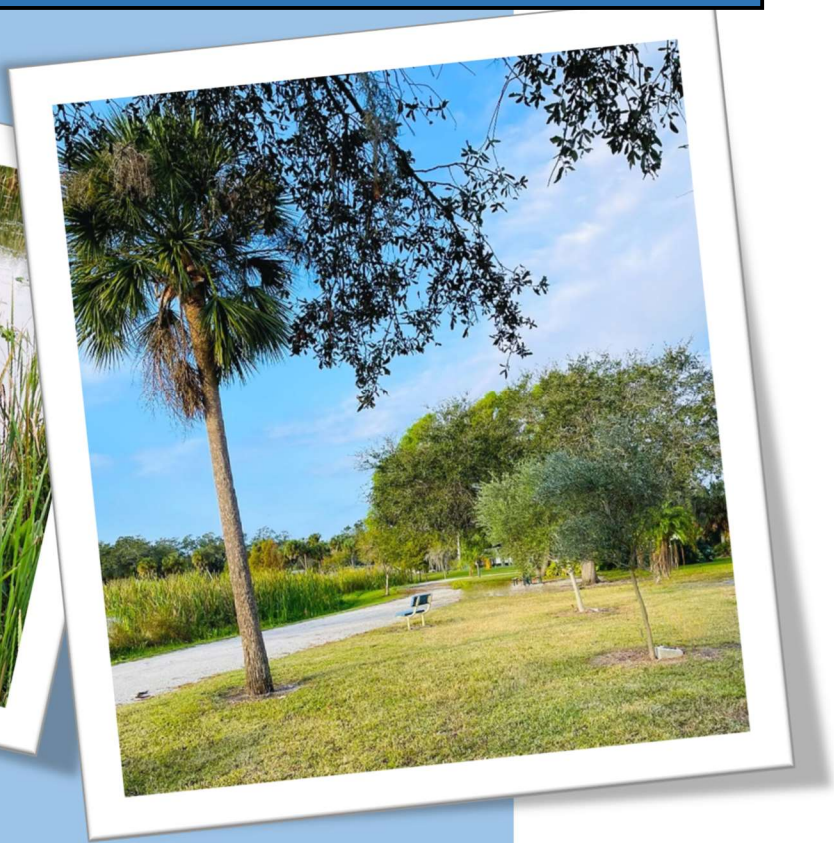


CITY OF PALMETTO, FLORIDA

2023 Annual Budget





Fiscal Year 2022-2023

Adopted September 26, 2022

The City of Palmetto Hidden Lake Park offers the opportunity to take in a moment of nature along the City's trail system.

CITY OF PALMETTO, FLORIDA

FISCAL YEAR 2023
FINAL BUDGET – SEPTEMBER 26, 2022

Shirley Groover-Bryant
Mayor

Harold Smith
Commissioner, Ward 1

Tambra Varnadore
Vice-Mayor
Commissioner, Ward 2

Brian Williams
Commissioner, Ward 3

Tamara Cornwell
Commissioner At-large

Sheldon Jones
Commissioner At-Large

Prepared by the Finance Department

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Palmetto
Florida

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morrill

Executive Director

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Introductions to the Budget Document

The City of Palmetto Annual Budget provides citizens, staff, and other readers with detailed information about the City's operations. The Annual Budget serves as a:

- Policy document to describe financial and operating policies, goals, and priorities for the organization;
- Financial plan to provide revenue and expenditure information by fund, cost center, category and account;
- Operations guide to describe the goals and objectives for the fiscal year; the workload measures to track the activities performed; and the general workforce trends; and as a
- Communications device to provide information on planning processes, budgetary trends, and integration of the operating and capital budgets.

Please note that the page numbers correspond to the pdf file.

Introductory Section (pages 9-28)

This section simply introduces the budget and the City to its readers. It includes the Budget Letter from the City Clerk, a brief history of the City, the City's Mission Statement and goals, and statistics and operational information about the City.

Budget Summary Section (pages 29-54)

The section details the steps taken to compile, present to Commission and approve the 2023 Budget. It includes the timeline and the final resolutions approved by Commission for both the operating and capital improvement budgets. Several consolidated schedules and graphs of all City funds are presented to give an overall perspective of the budget as well as historical, estimated and projected fund balances.

Policies (pages 55-72)

The City policies outlined in this section include: Accounting (including fund structure), Investments, Reserves, Budget, Procurement, Debt, and Capitalization.

Personnel Budget (pages 73-78)

This communicates to the reader a brief history of the City's personnel budgets and positions. Information, both historical and for 2023, is provided in detail as well as comparative summary data.

Operating Budgets (pages 79-326)

The operating budget is used by City staff on a daily basis. It is the guidebook by which all transactions are funded and for this reason is provided in great detail. This information is provided by fund and cost center for the operating revenues and expenses with the Capital Improvement budget as a separate section. The governmental funds are provided in the following order:

- Fund description
- Fund summary including revenue and expenses for all cost centers showing beginning and ending fund balance for 2021 actual, 2022 amended budget and projected and 2023 adopted budget.
- All revenues for the fund including actual 2021 amounts, 2022 amended budget and projected and adopted budget for 2023.
- Revenue analysis and forecasting.
- Fund organizational chart
- Individual Cost Centers for the fund includes a cover sheet detailing the Cost Center, a summary of the actual expenses for 2021, 2022 amended budget and projected, and the itemized budget for 2023.

Governmental Funds (pages 79-242)

001 - General Fund	(pages 79-226)
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307 - Road and Bridge Fund	(pages 227-242)

The Enterprise Fund information is arranged as follows: (pages 243-326)

- Fund descriptions of all enterprise funds.
- Revenue analysis and forecasting with graphs for all enterprise funds.
- Organizational Chart for all enterprise funds
- Individual enterprise funds to include:
  - Fund summary including revenue and expenses for all cost centers showing beginning and ending fund balance for 2021 actual, 2022 amended budget and projected and 2023 adopted budget.
  - All revenues for the fund including actual 2021 amounts, 2022 amended budget and projected and adopted budget for 2023.
  - Individual Cost Centers for the fund includes a cover sheet detailing the Cost Center, a summary of the expenses for 2021, 2022 amended budget and projected, and the itemized budget for 2022.

Enterprise Funds

403 - Solid Waste Fund	(pages 249-259)
432 - Water and Sewer Fund	(pages 260-302)
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460 - Reuse Fund	(pages 315-326)

Capital Improvements Section (pages 327-382)

This section presents the City's capital improvement plans that are budgeted for 2022. It includes the budgeting process, funding challenges, mission fulfillments and a summary of the capital purchases. These capital items are from the operating budget, the Joint Capital Projects fund for the capital projects which are funded jointly by CRA, the City and grants, the 5-year CIP program and Infrastructures Sales Tax Projects. The associated budgets and individual project sheets for the 2022 year are included.

Appendix (pages 383-393)
This section contains:

- a glossary of terms
- a listing of acronyms

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October 1, 2022

Mayor, City Commission, Citizens of Palmetto:

In accordance with Florida State Statutes, the City of Palmetto budget for fiscal year 2023 is presented.

I am pleased and honored to present for your consideration the Fiscal Year 2022-2023 Operating Budget and the 2023-2027 Capital Improvement Program (CIP) for the City of Palmetto. This budget represents a balanced spending plan for the delivery of services to the residents and businesses of the City of Palmetto and reflects the City Commission's priority of continuing to provide a high level of service to our community.

During the budget process for fiscal year 2023, staff continues to apply six key factors to develop, provide and maintain a family-friendly, small-town atmosphere through the City's. The key factors are:

- appearance
- safety
- services
- economic stability
- infrastructure
- historic preservation

However, staff and Commission were faced with multiple challenges to make those goals happen. Some of the challenges were related to the continued COVID 19 pandemic, shrinking of some state revenues, increasing personnel and health insurance costs, personnel turnover, aging infrastructure, historically high inflation, managing new residential construction, and increasing safety issues. These challenges are partially mitigated by the fact that property values continue to increase since bottoming out in 2013.

Current Challenges/Current Solutions

Several budget workshops were held with the City Commission during the summer to develop goals and objectives for fiscal year 2023. However, with each issue discussed by the Commission, it was clear that our biggest challenges would include aging infrastructure, technology, and human capital needs. Operational budgets still faced some challenges, but the cost cutting and efficiency initiatives during previous years continued to prepare us for the current year. State revenues projections for fiscal year 2023 increased to pre-pandemic status as tourism has rebounded quite well. The City received the second portion of the American Rescue Plan Act grant to assist with public safety and utility infrastructure projects. Staff has identified and Commission approved a $5M utility infrastructure project in Ward 1 noted in the Capital Projects section of this document. These cost reduction measures must be continually reevaluated with the goal of providing services to citizens and taxpayers, maintaining economic stability, ensuring safety of our citizens, updating the infrastructure, and preserving the historic heritage of our City.

The City is presenting a balanced budget; defined as revenues and other sources equaling expenditures/expenses and other uses to include reserves. The citywide combined uses of funds including operations, transfers, and

fund balance for Fiscal Year 2022-2023 is $36,184,745 which is 13.39% higher compared to the previous years adopted budget. This increase in expenditures is primarily $1.1M in utilities services for maintenance of new EQ Basin and Chloramine House and $2M in Community Redevelopment for the renovation of the Women's Club.

A few highlights for fiscal year 2023:

- Property values continue to trend upward since 2014. The City's most recent projected gross taxable values from the Manatee County Property Appraiser included a $150,403,318 or 14.45% increase in taxable value. This will generate a projected total of $897,472 more in gross taxable revenues.
- Completion of the new police department.
- Further develop and implement the capital projects five-year program
- Continue necessary sidewalk and paving improvements in each Ward
- Remodel the 1930 Women's Club facility for future events
- Ongoing utilization of recruitment resources to fill mission critical positions

Millage Rate and Property Values:

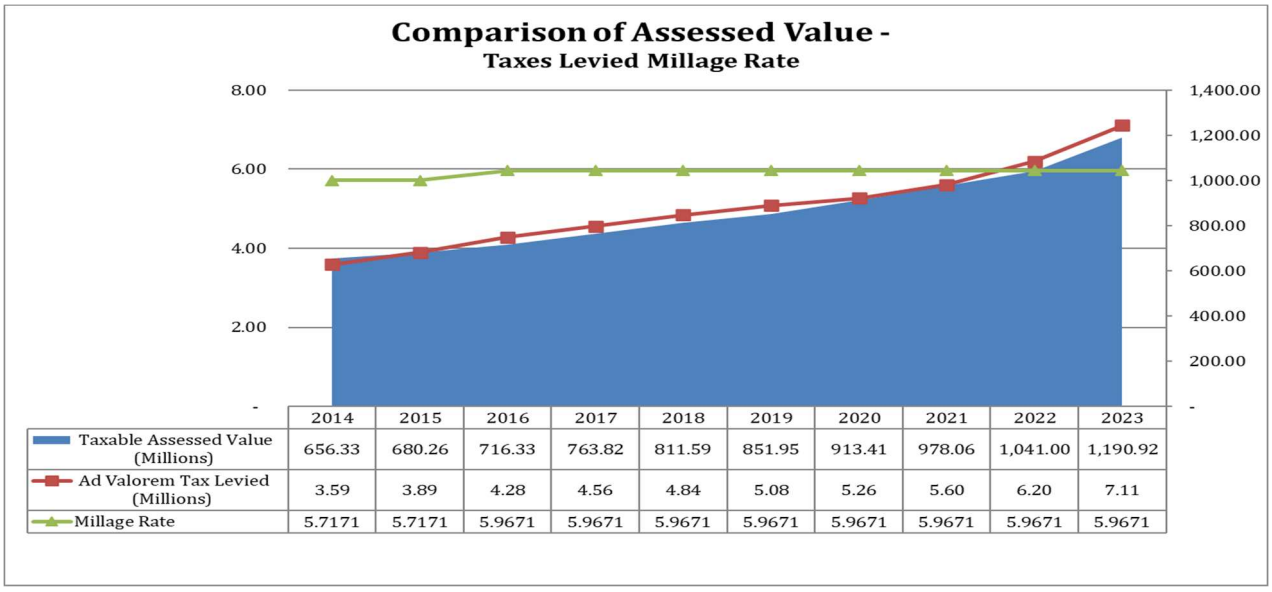
Going into the current year budget process, staff anticipated the ad valorem taxes would increase approximately 5% to 6% over fiscal year 2022. For fiscal year 2023, our preliminary tax roll based on Truth in Millage (TRIM) reflects a 14.45% increase over fiscal year 2022. Property values have steadily increased since fiscal year 2014, which marked the beginning of increased assessed values. This is the second year the values are higher than when they reached their peak in the 2009 tax year. The City has not increased the millage rate in the past 8 years – fiscal years 2016 through 2023.

The Florida Department of Revenue request the City to report its "rolled-back rate," which is the millage rate that would bring in the same amount of property tax revenue as the prior year (not including new construction). The proposed rate represents an increase of 12.35% over the roll-back rate of 5.3110 mills.

As mentioned earlier, construction is underway at one of the larger residential developments within the City which will result in an increase in the tax base. This project is called Sanctuary Cove and has been approved for 1,100 housing units at build out. Other construction projects, such as the redevelopment on Riverside Drive and a hotel has the potential to increase the City's property value, ad valorem tax revenue and Tax Increment Financing (TIF) in the Community Redevelopment Agency (CRA).

Even with aggressive cost cutting initiatives and rising property values, the City must be cautious as we move forward to improve the quality of services we provide to our residents. As costs continue to rise, the City must continue to ensure revenues will be available to support the operations. The millage remains unchanged at $5.9671 for fiscal year 2023 which is 12.35% higher that the rolled back rate or the rate that would allow the City to collect the same amount of revenue compared to the prior year. Due to increased property values, ad valorem revenue as

budgeted at 96%, will be approximately $871,560 more than the previous year of which $260,684 is associated with properties in the CRA district, leaving a net increase amount of $610,876 for the General Fund.



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Taxable Assessed Value (Millions)	656.33	680.26	716.33	763.82	811.59	851.95	913.41	978.06	1,041.00	1,190.92
Ad Valorem Tax Levied (Millions)	3.59	3.89	4.28	4.56	4.84	5.08	5.26	5.60	6.20	7.11
Millage Rate	5.7171	5.7171	5.9671	5.9671	5.9671	5.9671	5.9671	5.9671	5.9671	5.9671

Economic indicators have been favorable, but the City expects values will not see significant increases in the coming years as the real estate market appears to be slowing compared to previous years. As mentioned earlier, construction is underway at one of the larger residential developments within the City which will result in an increase in the tax base. This project is called Sanctuary Cove and has been approved for 1,100 housing units at build out. Other construction projects, such as the redevelopment on Riverside Drive and the completion of a hotel has the potential to increase the City's property value, ad valorem tax revenue and Tax Increment Financing (TIF) in the Community Redevelopment Agency (CRA).

Other General Fund revenues were a mixed bag as some increased in comparison to the previous year while others were lower. In FY2023, State revenues estimates were in line with pre-COVID pandemic budgeted. In most cases, the City's FY2022 actual revenues exceeded the estimated budget as the Florida economy surpassed expectation.

In the November 2016 election, the voters of Manatee County approved a new half-cent sales tax which is estimated to contribute $1,000,000 per year in additional City revenues that will be available to fund capital projects. This money will be used for capital projects related to transportation, public safety, and parks. Several major projects including the construction of the police department will be completed in FY2023. The project list is located in the Capital Improvement Section.

Funding for capital projects remains a high priority and the City is prepared to fund many of these necessary projects. With the passage of the half-cent sales tax, much needed improvements are planned for City buildings, parks, and streets. During the fall of 2019, the Commission approved rate increases associated with water, sewer, reuse, and storm water utilities which were effective October 1, 2019. Rates for fiscal year 2023 were increased for water and sewer by 2%, reuse 3.5% and stormwater increased by 5%. In FY2023, the rate increase is expected

to generate approximately $300,000 of additional revenue, which will be used to fund capital infrastructure projects in the 5-year capital improvement plan (CIP).

The fiscal year 2023 budget for total personnel cost increased by 1.11% over the prior fiscal year. In comparison to the prior year, the gross wages increased by 4.1% by raising the base salary up 3% and providing a 5% cost of living adjustment to non sworn employees. Sworn employees received a $1,000 increase to the base salary and a step increase. The offset to gross wages was the reduction of 5 position to fund contract services. Pension costs also decreased by 26.6% based on actuarial valuation and insurance coverages increased by 10.7% based on increased rates and open enrollment elections. The total budget for personnel costs, inclusive of benefits, is $10,086,467, Personnel costs represent 47.2% of the General Fund expense budget and 18.7% of the total City budget.

The turnover rate in fiscal year 2022 was 21% and remains the same for fiscal year 2023. This turnover is due to several factors, such as salaries, availability of potential candidates and separations within the City. For the second year, staff has taken steps by increasing the base wage to $15.45 per hour to bring salaries in line with surrounding municipalities with the hope of improving recruitment. In fiscal year 2022, thirty-nine employees separated from the City; four from City Hall, two from the CRA, fifteen from the Police Department and eighteen from the Public Works Department. In addition, thirty-four employees were hired; seven for City Hall, one for CRA, ten for the Police Department, sixteen for Public Works and eleven of the newly hired have separated from the City.

The City continues to partner with the CRA in its mission to reduce and/or eliminate slum and blight within its area. Through the annually approved Community Policing Initiative Plan(CPIP), Palmetto Police Officers engage in enhanced policing services within the CRA boundaries with the CRA reimbursing the City for the related expenditures. The total reimbursement for fiscal year 2023 is $538,897 representing a $91,202 decrease from the prior fiscal year. The decrease represents the net effect of increased personnel costs per the union contract and the reduction of one police officer who is no longer funded by CRA as part of the CPIP.

Enterprise funds have been able to continue funding daily operations and pay for several capital projects to meet the demands of aging infrastructure. As mentioned earlier, the utility rate study increases that were implemented at the beginning of fiscal year 2020 provided much need funding for the infrastructure projects. The fiscal year 2023 Capital Improvement Plan (CIP) of $15.6 million was adopted in September of 2022 and is being funded from a variety of sources including current revenues, fund balance, impact fees and grants. The five-year plan calls for $20.7 million in expenditures for a variety of projects. Many of these projects are discussed in further detail below.

Major Projects

In the coming year, grant funding will continue to be a priority to help fund the CIP projects that have been approved. The City has been successful in receiving a grant from the Florida Department of Economic Opportunity (FDEO) Community Development Block Grant (CDBG) for $1.5 million which was later increased to $3.2 million for street improvements surrounding the new hotel near the convention center. These monies will be used to extend 7th Street west from US/41 to Haben Blvd., which will improve the east/west connectivity within

the City. In addition, the City submitted another CDBG grant of $750,000 through the Florida Department of Economic Opportunity for the housing rehabilitation.

We are entering the 7th year of the ½ cent sales tax funding which provides funding for capital improvements in the areas of transportation, public safety, and park improvements. Several paving projects and park improvements are scheduled in the coming year and will utilize ½ cent sales tax dollars. The construction of the new Police Department, at the old Palmetto Elementary site, is underway at an estimated cost of $11 million dollars. This new state of the art 20,000 square foot facility will be a great asset for our officers and citizens for many years to come. The City anticipates completion of the project in late Spring 2023.

The beauty, appearance and historic heritage are extremely important to City leaders. The CRA continues to focus on improving the gateways within the City. One of the more significant capital improvement projects for the City that will continue over the next several years includes a multi-modal redevelopment from Riverside Drive along 10th Avenue West to 17th Street West. The focus of this project will include pedestrian walkways, larger sidewalks, enhanced parking, and streetscapes throughout the corridor. The CRA is providing the funding for this project and the Florida Department of Transportation (FDOT), and the Metropolitan Planning Organization (MPO) are matching the CRA contributions in the form of a grant. The total cost of improvements will approach $6-$10 million dollars over five years. Although this project has seen many delays from FDOT, the City is hopeful this project will be back on track in 2023.

The CRA continues to use incentives to entice new businesses to the City. In particular, the CRA Board has approved $6 million dollars in Tax Increment Financing rebates for the full service 240 room hotel at the convention center here in Palmetto. Construction has begun and the City anticipates the completion and the hotel by the January 2024. The hotel should provide significant tax revenue, jobs, and infrastructure improvements to the area.

In previous years, Sutton and Lamb Parks have undergone major renovations with the covered sound stage and new public restrooms. Additional enhancements such as new tennis and basketball courts, pickleball courts, walking trails, and covered pavilions are forthcoming. Once considered the jewels of the parks in Manatee County; Lamb and Sutton Parks are being revived to their highest level of public service. This redevelopment focuses on technology, architecture, and entertainment. Sutton Park has been redesigned into a venue for parades, outdoor concerts and “movies in the park” and has become home to several annual events including the City's annual July 4th Celebration. Construction of new bathrooms at Martin Luther King Park was completed in FY2022. The CRA also coordinates the Multicultural Festival every year at Lincoln Park which hosts great entertainment and food for all to enjoy. The CRA and City has partnered with Manatee County to assist with funding a new pool at Lincoln Park, with the City donating land and the CRA contributing $2M over 10 years to assist with construction of the facility. The new pool opened in the summer of 2022 and has been a great addition for the community and residents of the City. The CRA and the Southwest Water Management District are converting a remediated brownfield site into Connor Park with the construction of a new trail and pavilion near the Manatee River. The new park is expected to be completed in FY2023.

Great strides continue to be made regarding the City’s infrastructure. Utilizing a variety of funding sources, the City will make improvements to its roadways, public facilities, and utilities. With safety considered a high

priority, the realignment of 23rd Street and the addition of a roundabout which will help to ensure a dangerous intersection is improved. Surface upgrades along 7th Street West and paving projects will result in roads easier to traverse. A new storage building for the Public Works Facility and the Waste Water Treatment Plan will result in longer useful lives for machinery and equipment. Upgrades to the WWTP and lift stations are forthcoming, primarily in the form of new generators will increase the reliability of these services. In addition, the City has completed strategic land purchases adjacent to the current WWTP to ensure plant expansion can occur in the future as the demand increases. The I&I program, in partnership with the recently completed Equalization Basin, should help reduce the water required to be treated at the WWTP and prevent overflows. The reuse system will continue to be expanded to City residents and comprehensive utility upgrades are anticipated in Ward 1.

Funding for capital equipment purchases continue during the coming year. Some of the more notable capital (lease) equipment purchases include four patrol vehicles, mobile radios, five administrative vehicles. The Public Works Department will receive one pickup truck and one dump truck, a John Deere gator and a mini-Excavator. Other one-time purchases totaling approximately $785,000 are being funded with current year revenues. Most notably is the MLK Park playground equipment, Lincoln Park scoreboard and city-wide technology equipment.

Meeting Goals

The fiscal year 2023 budget offers enhancements to the appearance of the City, protection of our historic heritage and a focus on improving the overall effectiveness and efficiency of services we deliver to our residents. The economic stability of the City and its citizens is guided by CRA and code enforcement efforts to protect the property values and by the City Departments in wisely spending the hard-earned taxpayer dollars. All funds are balanced and showing small surpluses to which will be utilized to fund Capital Improvement Projects.

Summary

The budget is one of the most important City documents, and every effort is made to ensure it is comprehensive and comprehendible. In addition to the many routine tasks associated with municipal government, the City of Palmetto is becoming proactive and assumed many significant projects that will positively impact the community for years to come.

As I submit the budget for fiscal year 2023, I would like to sincerely thank the Mayor and City Commission for the support, confidence and guidance given to the leadership team and myself this past year. Special thanks and appreciation are extended to the Finance Department and to the other Department Heads who have worked so diligently in the preparation of this document. This document will be submitted to Government Finance Officers Association (GFOA) for the thirteenth straight year to be awarded the Distinguished Budget Award. I look forward to another momentous year as we strive to deliver the highest quality public services to our citizens.

James R. Freeman, City Clerk

PALMETTO – PRESERVING THE PAST. . .
BUILDING OUR FUTURE. . .

When you are in the City of Palmetto, you are treading in the moccasin tracks of the Timucuan Native Americans, who settled the area around 1000 A.D. as well as the boot steps of Hernando DeSoto, the Spanish Conquistador who landed at what is now Shaws Point, in 1539. Intrepid pioneers, such as S.S. Lamb and John Harllee, followed, accepting the challenges of the future to build a hospitable, agricultural community. The area's fertile land, fabulous fishing, balmy breezes and abundant foliage along the river were difficult for anyone to resist. Our City is rich in history and heritage and promise of a bright future for our citizens.

Then and Now. . .

- The first road was built in 1846. The streets were paved in 1913 and 47 miles of streets are being maintained by the City in 2022. During 2022, the City is working with Florida Department of Transportation to reconstruct the 23rd Street and Business 41 intersection to add a roundabout to increase safety at our northern gateway. Construction will be completed in late summer of 2023.
- Electric streetlights came to Palmetto in 1912 and was powered by a diesel generator at the Palmetto Fire Department that was located at 6th St and 10th Ave, the current location of the Agricultural Museum. The City currently has 928 streetlights throughout the city.
- The population in 1889 was 300 and the 2010 census counted 12,606. The 2022 census estimate is 13,493.
- Lamb Park was the first city park built in 1909 on land donated by S.S. Lamb as a Christmas gift to Palmetto citizens. The City now has fourteen parks, including the planned Connor Park which will be completed in FY2023. The focal point of the City has become Sutton Park, which hosts with City's July 4th Celebration. Each month the City hosts the Movie in the Park as a free family event. The City's Historical Park, across the street from Sutton Park, houses several buildings from the early days of the City – Carnegie Library, the original post office, the one room schoolhouse, chapel and the Agriculture Center housed in the old fire station. All roads at the Historical park are landscaped with bricks taken from the old streets. In 2023, the Cottage House, Military Museum and Carnegie Library will have general maintenance on each building.
- The Manatee County Fair started in 1916 and in 1950 the fairgrounds were built in the City. The City now hosts a number of events throughout the City including the annual July 4th celebration, Movie's in the Park, Multi-Cultural Festival, MLK Parade and Children's Parade.
- Victory Bridge was built in 1919 across the Manatee River to Bradenton. A hurricane destroyed the bridge in 1926 and it was replaced by the Green Bridge in 1927. This bridge was later replaced in 1986 by a modern bridge and a portion of the original Green Bridge remains as a fishing pier in the City. In 2020, the Community Redevelopment Agency (CRA) commissioned the replacement of the City's southern gateway landmark. The Seahorse Statue was an early landmark for traveler's passing through the City from 1950-1980's until the construction of the new bridge. In the next few years, there are plans to fund the Palmetto Bay Oyster Restoration Program through the CRA, Florida Department of Environment Program and the US Army Corp of Engineers. This program will add reef balls and oyster beds to assist with the river restoration and filtration.

- The sewer system was installed in 1913 and now consists of 69 miles of piping and the City's Wastewater Treatment Plant treats and average of 1,200,000 gallons of sewage daily with peaks above 2 million gallons during the rainy season. In fiscal year 2020, the City began construction of the 2-million-gallon Equalization (EQ) Basin. The purpose of the EQ basin is to smooth out daily peaks and absorb excess water from rain events. This project was completed in the winter of 2021 at a cost of approximately $7M.
- The reclaimed water system was started in the 1990's and now consists of 33 miles of lines. Storage capacity, in the form of an aquifer storage and recovery (ASR) well was completed during 2018, increasing the City's capability of providing year-round irrigation to its customers and virtually eliminates the need to discharge into the bay. In previous fiscal years, the City installed reuse lines to provide the service to a greater number of customers. Reuse lines have been installed to approximately 90% of the residential areas within the City. In fiscal year 2023, the City has identified another section of the City to add additional lines as part of the American Recue Plan Act and noted in the capital improvement plan under Ward 1 Phase III.
- The first City debt was $1,500 in 1894 for a schoolhouse. The City's debt is currently $18.7 million which was mostly for infrastructure and equipment in the form of qualified bank loans and capital leases.
- The CRA was formed in 1985 to relieve the slum and blight in 29.76% of the City where approximately 38.11% of the population lives. In fiscal year 2011, the boundaries of the CRA were expanded and the term of the CRA was extended until 2042. The CRA continues with redevelopment efforts and several CRA properties are undergoing Brownfield remediation with the use of State and Federal grant dollars. The CRA has been instrumental in changing the look of the City with the addition of restrooms at MLK Park and the addition of a new riverfront park (Connor Park) to be completed in FY 2023. As we look ahead, projects include a new hotel at the Civic Center, the 10th Avenue Multi-modal corridor, and additional improvements to the City's waterfront.
- The City of Palmetto partnered with a hotel developer and received a $3.2M Economic Development grant to extend 7th street west from US41 to Haben Blvd. as part of the hotel project. In addition, the CRA board approved up to $6M in incentives as part of a 240 room full-service hotel being proposed next to the Bradenton Area Convention Center.
- The Palmetto Police Department moved into the 8,700 square feet building in 1967 and expanded the facility in 1983. In 2019, staff and commission began the planning process to construct a new facility of approximately 20,000 square feet. In FY2020, the City awarded the contract to design the police department and in 2021 hired the general contractor to begin construction. The Police department is schedule to open in late Spring 2023.

The City's long-term plan is to develop, provide and maintain a family friendly small town atmosphere in appearance, services, infrastructure, safety, economic stability and historic preservation. Palmetto has always been a tight-knit community with deep roots in its historic heritage and its leaders have an ardent desire to maintain that heritage while building a progressive future for its children.

The City's plans include further development and enhancement of its park system and core areas of the city.

- Women's Club – Complete restoration.

- Connor Park – Brownfield remediation and construction of new pavilion and trail to view the Manatee River.
- Multi-Modal Corridor - planned to redevelop an old north-south corridor though the City's urban core and will allow for all types of non-standard transportation such as walking, jogging and biking. The CRA is partnering with Southwest Florida Water Management District and Florida Department of Transportation to start the design of Phase 2 of multimodal corridor. It is anticipated to begin in FY2023.
- 23rd Street and Business 41 roundabout - The City is partnering with the FDOT to construct a roundabout to provide a safe access to Business 41. The construction will begin in summer of 2023.

The services provided by the City to its citizens are much like other cities however, being a city over 125 years old presents many problems in maintenance and upgrading the city's infrastructure.

These challenges in infrastructure include:

- Funding for the pay-as-you-go CIP is limited to usable fund balance
- Aging water and sewer lines causing line breakage and sewer backups
- Maintenance in the wastewater treatment plant equipment
- Drainage of stormwater in areas that experience flooding during heavy rains.
- Inflow and infiltration (I&I) caused by stormwater and groundwater entering the sanitary sewer systems through cracks and/or leaks.
- Maintenance of roadways to alleviate potholes and other annoying obstacles.

Despite the challenges mentioned above, Palmetto has work hard to be progressive and address these issues with the resources we have available. Examples include:

- Utilizing the American Rescue Plan Act funding to address the aging infrastructure.
- With each new infrastructure project, the City always strives to add new reuse lines whenever possible. We are well over 90% of residential customers which have the reuse service.
- The new Police Department and broke ground in early 2022 with a construction time of one year.

Other challenges include:

- Increased turnover in employees.
- Keeping up with increasing wage and benefit costs while attempting to keep employees paid at market value.

The City of Palmetto and its citizens have met and overcome many challenges over the past one hundred twenty-five years including a Yellow Fever epidemic, COVID 19, storms, economic and agriculture hardships. Our citizens have continually pulled together to meet the challenges head-on and make the City a good place to live, raise their families, preserve the past left to them by the city founders and build for a bright future.

Mission Statement

The City of Palmetto is dedicated to enhancing the quality of life of its citizens by providing those services which ensure a safe and healthy community.

Long Term Goals

By 2026, the City will develop, provide and maintain a family friendly small town atmosphere in:

Appearance. . . Infrastructure. . . Economic Stability. . .
Services. . . Safety. . . Historic Preservation. . . .

Short Term Goals to Achieve the Long Term Goals

These initiatives will continue to be implemented and/or accomplished to achieve the long-term goals:

Appearance	Improve, beautify and enhance the downtown core of the city as well as other possible areas outside the downtown core. This will in turn increase the tax base of the City and provide additional tax monies to be used to provide services.
Services	Increase reclaimed water service from present levels to 100% of the city. Improve the efficiency of all utility services billed to the customer. Provide quality/efficient/courteous services to Palmetto citizens each and every day of the year.
Infrastructure	Maintain utility rates to provide additional revenues to be used to fund much needed utility capital projects in the City. Other funds available for capital projects are very limited and projects will be prioritized and assigned according to greatest need.
Safety	Make the areas of the city which are more prone to crime, safer. Maintain/improve the WWTP and all infrastructure, in an effort to keep the environment safe for the City's citizens and wildlife. Provide well lighted and safe public areas.
Economic Stability	Economic stability for both the City and the citizens. Strive to maintain and stimulate property values that declined during the recession but have begun to increase again. Difficult decisions however, continue to be made to ensure the City's and the citizens stability both financially and physically.
Historic Preservation	The City's rich heritage is very important to the city leaders and the citizens. The City will continue to maintain and enhance the Historic Park, Palmetto Women's Club, VFW, as well as other historical parts of the city.

Citywide Initiatives to Achieve the Long Term Goals
Completed in Fiscal Year 2022 or to begin in Fiscal Year 2023

Appearance

- Provide resident and commercial façade improvement incentives.
- Continue to enhance landscaping throughout the City.
- Redevelop properties formally vacant or in need of mitigation to allow for redevelopment.
- FDOT 10th Avenue Streetscape in planning phase for road improvement

Services

- Completion of a new Equalization Basin at the Waste Water Treatment Plant to increase plant efficiency, especially during peak seasons.
- Provide new and improved park features at Sutton, Lamb, Martin Luther King Jr., Riverside, Hidden Lake, Taylor, and 17th Street Parks.
- The CRA will add a new park in FY2023 – Connor Park.
- Continue canal dredging to increase access to waterways.

Infrastructure

- Utilized a Community Development Block Grant to contribute to an economic revitalization project.
- Made substantial improvements to city water and sewer lines and continued reuse expansion.
- Continue to effectively utilize the increased user fees to fund utility CIP projects.
- Commence Ward 1 Phase III Infrastructure project construction.

Safety

- Continued improvements to public areas – adding lighting, security cameras.
- Complete construction on the new police station for higher visibility.
- Upgrade electrical system and storage facility at the Public Works facility.
- Continue Brownfield mitigation efforts at City properties.
- Roundabout at Business 41 and 23rd Street in construction phase with FDOT

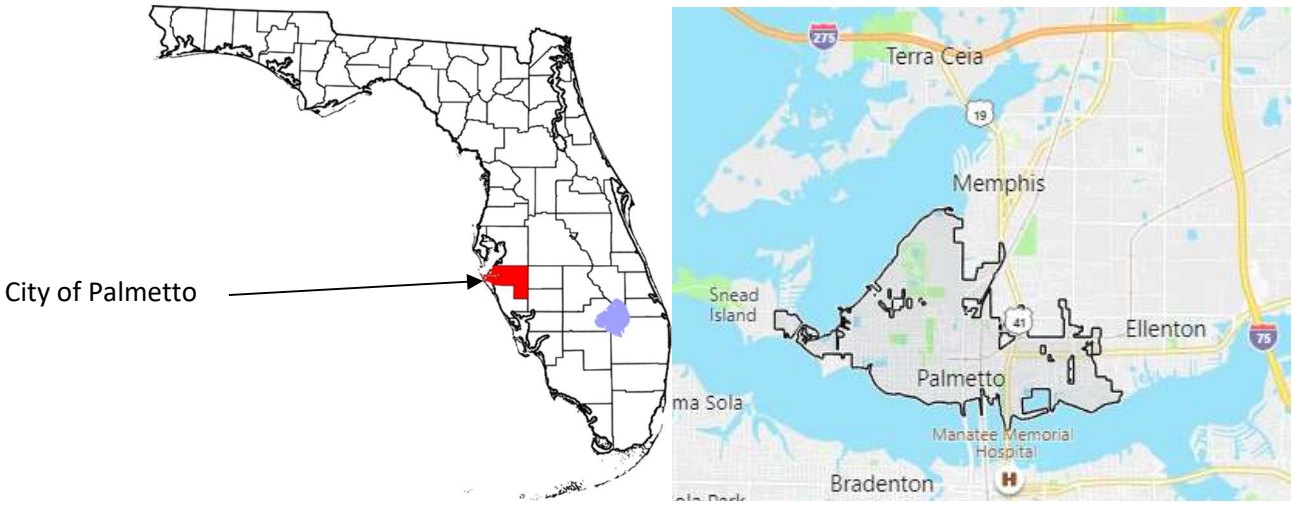
Economic Stability

- Property values increased 9.78% for FY2023.
- All governmental funds and enterprise funds meet the minimum fund balance requirement.
- Consistent review and revision of all financial policies to meet the current and future economic needs of the City.

Historic Preservation

- The CRA purchased Palmetto Women's Club and began renovations.
- Maintain and improve the Historic Park, Carnegie Library, and VFW.
- Future multimodal trail connecting historic parts of the City.

CITY OF PALMETTO
MANATEE COUNTY, FLORIDA
Website: www.palmettofl.org
Zip Code: 34221



CITY FACTS

Date of Incorporation	June 15, 1897		
Form of Government	Mayor and Commission		
Size	7 square miles		
Population	2020 Census	13,323	
	2022 April Estimated	13,493	
2022 Assessed Property Value	$1,190,923,522		
City Services Provided	Police, Water, Sewer, Garbage, Stormwater, Reclaimed Water		
Parks	13 parks, 100.79 acres		
Infrastructure:			
Streets	47 miles	Traffic signals	12
Street Lights	928	Tennis courts	1
Water mains	76 miles	Sewer pipes	65 miles
Storm drains	65 miles	Reclaimed water pipes	47 miles
City Buildings	City Hall, 516 8th Avenue West		
	Public Works, 600 17th Street West		
	Police Department, 1115 10th Street West		
	Community Redevelopment Agency, 324 8th Avenue West		

CITY DEMOGRAPHICS

U.S. Census Bureau

PALMETTO		FLORIDA	
Estimated median household income	$50,762	Estimated median household income	$61,777
Per capita income	$29,252	Per capita income	$35,216
Median Age in Palmetto	48.5	Median Age	42.2
Median house/condo value	$172,500	Median house/condo value	$248,700
Unemployment-Oct 2021	4.4%	Unemployment-Oct 2021	4.6%
Median Property Taxes with mortgages	$1,599	Median Property Taxes with mortgages	$1,618
Owner occupied Housing Unit Rate	63.2%	Owner occupied Housing Unit Rate	66.5%
Median Gross Rent	$1,066	Median Gross Rent	$1,301

For Population 25 years and over in Palmetto:

83.4%	High School education or higher
22.5%	Bachelor's degree or higher
24.2 minutes	Mean travel time to work

Nearest City:

Population <50,000	1.5 miles	Bradenton
Population 50,000+	13.1 miles	Sarasota
Population 200,000+	18.8 miles	St. Petersburg

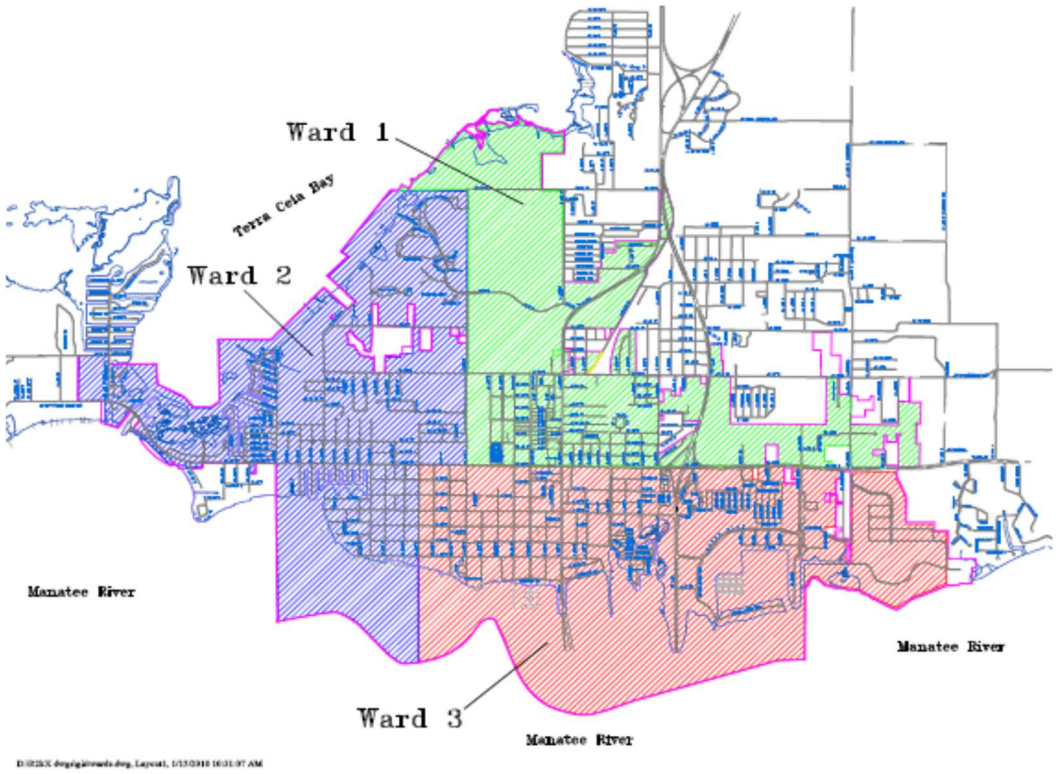
Educational Centers:

Within City Limits: Palmetto Elementary, Lincoln Middle School, Palmetto High School
Private Schools: Manatee School for the Arts, Palmetto Christian School,
Colleges/Universities
State College of Florida – Bradenton – 6 miles
University of South Florida – Manatee/Sarasota campus – 9.3 miles
University of Tampa – Tampa – 30 miles

Principal Taxpayers in 2022:

Taxpayer	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Florida Power & Light Co	$ 20,113,067	1.69%
Wal-Mart Stores East LP	$ 14,337,195	1.20%
Palm Bay MHC Holdings LLC	$ 12,516,805	1.05%
Colonial Manor MHC Holdings LLC	$ 11,483,879	0.96%
Palmetto Mobile Home Club Inc.	$ 10,424,523	0.88%
SS Palmetto LLC	$ 10,169,582	0.85%
Palmetto, City of	$ 8,973,247	0.75%
Pacific Tomato Growers LTD	$ 7,576,429	0.64%
Riverside Investment Property LLC	$ 7,536,582	0.63%
Publix Super Markets Inc	$ 7,402,171	0.62%
Total taxable assessed value	$ 1,190,923,522	

City of Palmetto City Limits



Elected Officials

Mayor	Shirley Groover Bryant	Term – Nov., 2020 to Nov., 2024	mayor@palmettofl.org
Ward 1	Harold Smith	Term – Nov., 2018 to Nov., 2026	hsmith@palmettofl.org
Ward 2	Tambra Varnadore	Term – Nov., 2018 to Nov., 2022	tvarnadore@palmettofl.org
Ward 2	Sunshine Matthews	Term – Nov., 2022 to Nov., 2026	tvarnadore@palmettofl.org
Ward 3	Brian Williams	Term – Nov., 2018 to Nov., 2022	bwilliams@palmettofl.org
At-Large	Tamara Cornwell	Term – Nov., 2020 to Nov., 2024	tcornwell@palmettofl.org
At-Large	Sheldon Jones	Term – Nov., 2020 to Nov., 2024	sjones@palmettofl.org

Staff

City Clerk	James R. Freeman	941-723-4570	jfreeman@palmettofl.org
Assistant City Clerk	Cassi Bailey	941-723-4570	cbailey@palmettofl.org
Finance Director	Cheryl A Miller	941-723-4570	cmiller@palmettofl.org
Senior Purchasing Agent	Nixa Haisley	941-723-4570	nhaisley@palmettofl.org
Human Resources Manager	Paula Hall	941-723-4570	phall@palmettofl.org
Chief of Police	Scott Tyler	941-723-4887	styler@palmettofl.org
Public Works Director	Mohammed Rayan	941-723-4580	mrayan@palmettofl.org
Superintendent – Public Works	Matt Bloome	941-723-4580	mbloome@palmettofl.org
City Planner	TBD	941-723-4580	
Interim CRA Executive Director	Xavier Colon	941-723-4988	xcolon@palmettocra.org

Fiscal Year 2023 Budget
List of Principal Officials

Elected Officials

Shirley Groover Bryant	Mayor
Tambra Varnadore	Vice Mayor, Ward 2
Tamara Cornwell	Commissioner At-Large
Sheldon Jones	Commissioner At-Large
Harold Smith	Commissioner, Ward 1
Brian Williams	Commissioner, Ward 3

Office of the City Clerk

James R. Freeman	City Clerk
Cassi Bailey	Assistant City Clerk
Cheryl A. Miller	Finance Director

Public Works

Mohammed Rayan	Public Works Director
Matt Bloome	Superintendent
Grace Johnson	Public Works Administrator

Police Department

Scott Tyler	Police Chief
Mike Stinson	Captain
Lorenzo Waiters	Captain

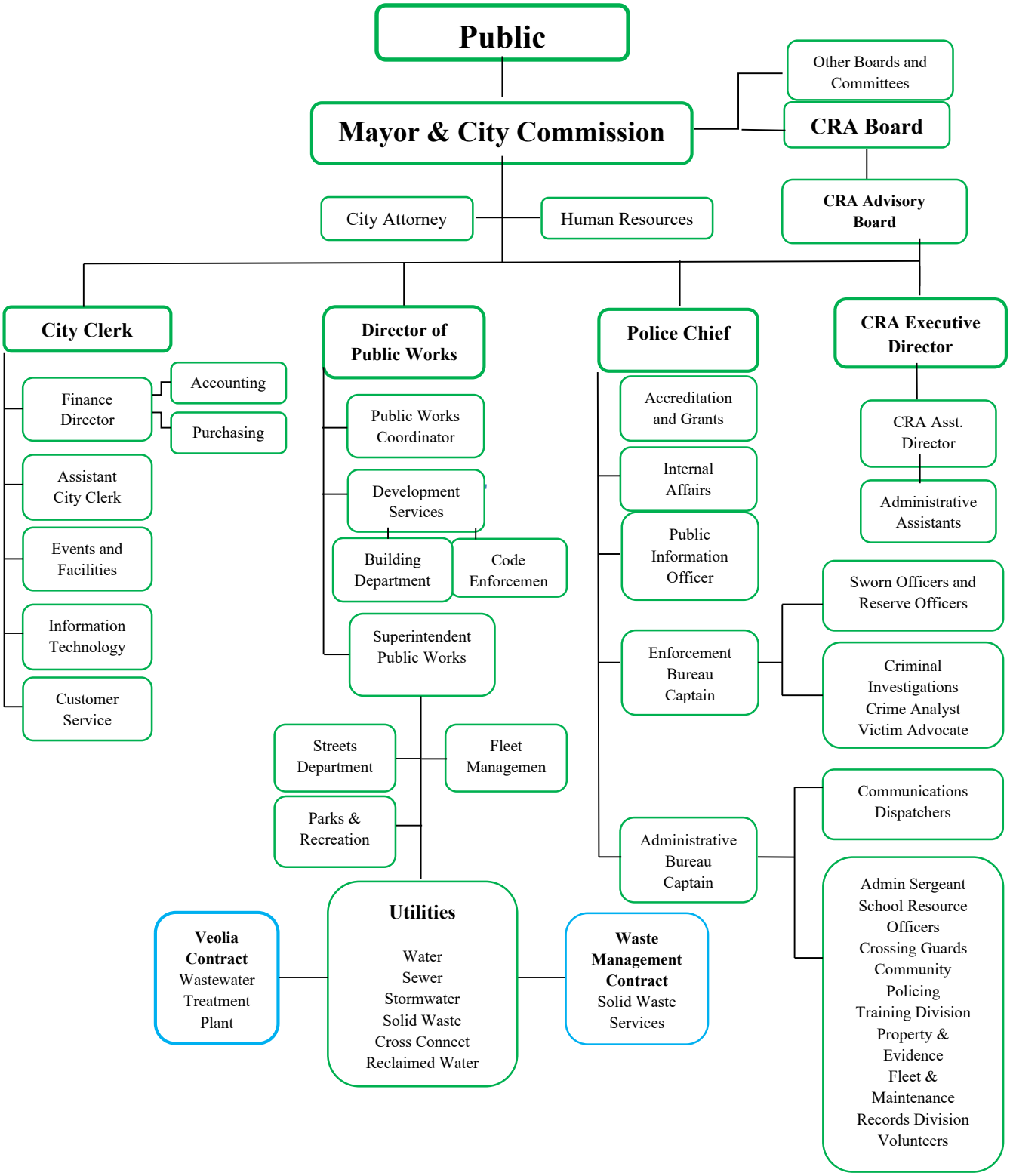
Community Redevelopment Agency

Xavier Colon	Interim CRA Director

City Attorney

Mark Barnebey	City Attorney

ORGAINIZATION CHART



THE CITY OF PALMETTO BUDGET PROCESS

The Budget: The Process Begins. . .

The Budget process is key to the development and implementation of the City's long- and short-term plans. The process is designed to assist management in the development of those plans and goals to ensure that Palmetto remains a unique family-friendly community providing quality services to the citizens.

The City budgets resources on a fiscal year, which begins October 1st and ends on the following September 30th. A budget calendar is prepared defining timelines for the budget process, workshops, Truth in Millage (TRIM) compliance and Budget Hearings.

The budget process itself begins in the month of May prior to the coming fiscal year. Throughout the year, the Mayor, City Commission and City staff, collaborate on establishing a mission and broad goals for the community, and staff develops the short-term goals for the coming year based on information gleaned from the City Commission. The Finance Department collects information on expected revenue as well as fixed costs and uncontrollable changes in revenue and expenses.

The Mayor and City Commission's feedback from the goal setting and the estimates of expected revenue and expenses provides the groundwork and starting point for staff to begin framing the Operating and Capital Improvement Plan (CIP) budgets. Staff then begins the process of developing the budget for each cost center and enters the budget items into the budget software. The Finance Department is responsible for data entry of all personnel, benefits, debt service, insurance, transfers, and contracted expenses. The decision to increase wages and benefits is based on benefits cost estimates and revenue forecasts.

The County Property Appraiser issues the initial Truth in Millage (TRIM) information on the property valuation for the City on, or about, July 1 and this begins the TRIM process which is required to be completed within one hundred days. The City Clerk submits the first version of the budget in July with ad valorem tax revenue based on the valuation amount from the property appraiser and budget meetings begin. The City Commission must set the budget hearings and tentative millage rate, which can be lowered but not increased by August 4. The Commission passed the tentative millage rate on July 25th. Commission reviews the revenues and requested expenditures on a cost center basis making changes to line-item expenses as needed. Revenues are adjusted as additional information is received. The balanced Tentative Budget Resolution is required by mid-September and the Final Budget Resolution by the end of September.

This process began on May 9th for the fiscal year 2023 budget with the initial distribution of budget documents and cost centers information was to be returned to the Finance Department by June 21st. The first version of the 2023 Budget was distributed to Commission on July 15th with an 8% increase for general employee wages and a Step plus $1,000 to base for sworn officers. Version 1 was a balanced budget however, questions remained unanswered including: revenue estimates from the state and county, health insurance costs and personnel cost. The State released the estimates in late-July which exceeded the City's conservative projection in Version 1. Health insurance cost increase by 9.5% and was offset with the decrease in the required pension contribution.

Version 2 was presented presented to the City Commission on August 9th with several personnel changes and State of Florida Revenue projections before settling on the Tentative and Final budget. The Tentative version was delivered to Commission on September 7h and was balanced with no increase to ad valorem taxes. Adjustments were made to the Tentative Budget in the form of truing up updated state revenue projections, personnel cost, and minor operating expenses. The Tentative Budget was presented to City Commission September 12th with all funds balanced or in a surplus position and after many cuts and creative funding as the City wanted to stay at the same millage rate. The Final Budget was adopted on September 26, 2022, with the second public hearing.

The five-year capital improvement plan was presented to City Commission at a workshop on September 12th and adopted on September 26, 2022. The projects approved are public works electrical upgrade, wastewater treatment plant storage building, a new Public Works storage facility and electrical upgrades, water/sewer repairs, dredging and paving projects and continuation of the inflow and infiltration program. The total capital improvement plan for fiscal year 2023 is $15,690,353 of which $6,863,589 was carried-forward from fiscal year 2022. Further detail noted in the Capital Improvement Plan section of this book.

The City budgets the infrastructure half-cent sales tax separately. Manatee County voters approved a half-cent sales tax which began January 1, 2017 and was to be used for capital projects and infrastructure. At the time of publication, the projects that listed for the 2023 included road paving projects, police department antenna and debt service for the new police station. As the sales tax sunsets in fifteen years, end of 2032 the City leverage $6 million of future revenues for the construction of the new police station. Further detail noted in the Capital section of this book.

Budget Calendar

May						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

June						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

July						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
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17	18	19	20	21	22	23
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31						

August						
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28	29	30	31			

September						
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October						
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23	24	25	26	27	28	29
30	31					

November						
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			
30	31					

December						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
30	31					

2022	Action
May-02	Regular Commission meeting – No budget action
May-09	Budget Kickoff - Meeting with budget managers
May-23	Regular Commission meeting – No budget action
Jun-03	Budget due to Department Heads for review
Jun-06	Regular Commission meeting – No budget action
Jun-20	Regular Commission meeting – No budget action
Jun-21	Budget discussion: Department Heads and Finance Staff
Jul-01	Property appraiser certifies taxable value to City
Jul-15	Version 1 budget submitted to Commission by staff
Jul-21	Budget discussion: Department Heads and Finance Staff
Jul-25	Regular Workshop Meeting - Budget Assumptions discussed
Jul-25	TRIM: Proposed Millage approved by Commission
Jul-27	Budget Meeting: Version 1 discussion
Aug-01	Regular Workshop Meeting – Budget discussion
Aug-09	Budget Meeting: Version 2
Aug-15	CIP Budget discussion: PW and Finance Staff
Aug-22	Regular Workshop Meeting – Budget discussion
Sep-12	TRIM: Required 1st Public Hearing and Approval of Tentative Budget
Sep-12	Regular Commission meeting - Discussion of CIP 5 year plan
Sep-22	TRIM: Advertisement in newspaper
Sep-26	TRIM: Required 2nd Public Hearing - Adoption of Budget
Sep-26	Regular Commission meeting - Adoption of CIP 5 year plan
Sep-30	End of day: Roll-forward FY 2023 Budget
Oct-01	New fiscal year and beginning of FY23 Budget Year
Oct-03	Regular Commission meeting
Oct-17	Regular Commission meeting
Oct-17	Regular Commission meeting - Adoption of Half Cent Infrastructure Capital Projects
Nov-14	Regular Commission meeting
Nov-28	Regular Commission meeting
Nov-28	FY22 Final Budget Cleanup
Dec-05	Regular Commission meeting
Dec-05	Encumbrance Carryforward
Dec-19	Regular Commission meeting

TRIM Dates – no Commission action
Budget action with staff
Commission meeting with budget discussion
TRIM requirements during Commission Mtg
Important action affecting budget
Commission meeting – budget action

FISCAL YEAR 2023 BUDGET ASSUMPTIONS

The budget for fiscal year 2022-2023 includes the following assumptions:

Ad Valorem

- General Fund ad valorem revenues levied are $7,106,360 and are budgeted at 96%, or $6,822,105 with the assumption of assessing a preliminary millage rate of $5.9671. This is the same millage rate that was assessed last year. Gross taxable values have increased from $1,040,520,204 in FY 2022 to $1,190,923,522 or 14.45%. The millage rate of $5.9671 is 12.35% higher than the roll-back rate of $5.3110.
- This year the City added approximately $22 million of new construction compared to $19 million in the prior year.
- Taxable value in the TIF area is up $46,622,610 for a total value of $523,829,730 representing a 9.78% increase from the previous year. With the base year of taxable value of $92,986,708, the current year tax increment value is $430,843,022 compared to $384,180.412 in the previous year representing a 12.15% increase. TIF monies from the City to CRA will equal $2,442,339 compared to $2,181,655 the previous year, an increase of 11.95%. TIF monies from Manatee County to the CRA are also projected to increase and are loaded at $2,578,595 versus $2,330,232 last year. This represents an increase of 10.66%.
- At the July 25th meeting, City Commission established a proposed millage rate of 5.9671. Please note, this millage rate can be lowered during the budgeting process however it cannot be raised once set.

General Fund

- All Revenue Estimates from the State of Florida have been released. Revised estimates for Sales Tax, Revenue Sharing and Infrastructure Sales Tax were released on August 17th and updated accordingly.
- The Police Department is requesting $538,897 for the FY2023 Community Policing Innovation Plan (CPIP) which is funded by the CRA. This is a decrease of $91,202 due to the removal of funding for one officer. That officer is now fully funded by the General Fund. Non-personnel costs are consistent in structure with previous plans. The CPIP was brought before the CRA Advisory Board and approved at the July 12th meeting and approved by the CRA Board at the July 25th meeting.
- The Building Department is balanced and uses no Building Department Reserves.

Community Redevelopment Agency

- The CRA budget is balanced utilizing projected fund balance as per statute. TIF revenue is budgeted using current City of Palmetto and Manatee County millage rates.

Road & Bridge Fund

- The Road & Bridge Fund is presented as balanced. Fuel Tax revenue estimates have been received from Manatee County. Revised estimates were received on 8/30/2022 and are incorporated into this version.

Solid Waste Fund

- The Solid Waste Fund is presented as balanced. A projected 7% increase in Waste Management rates has been included with the corresponding increase to service charge and franchise fee revenue.

Water/Sewer/Stormwater/Reuse Funds

- The Water/Sewer, Stormwater, and Reuse funds all currently have a budgetary surplus. Utility revenues have been adjusted according to the Utility Rate Study and as is tradition, staff will propose that the surpluses will be used to fund CIP Projects.
- With the FY2023 budget, staff has proposed that the backflow testing and chloramine management functions be outsourced due to limited staffing. As a result, the Cross Connect department no longer includes personnel costs and the associated operating expenditures, the expenses to perform this function are included in contract services. The Water Department now includes increased contract services as well to fund the chloramine injection, sampling, flushing, and valve turning functions.



Sept. 7, 2022, New Police Department - anticipated completion in Late Spring 2023

Wages and Benefits

- The budget contains 142 funded positions.
  - 124 full-time
  - 12 part-time
  - 6 Elected Officials
- Vacant Positions filled as of 9/16/22
  - 1 Dispatcher – Police Dept. – (9/1/22)
  - 1 Code Enforcement Officer- Code Enforcement - (9/7/22)
  - 1 Customer Service Field Rep I- City Hall – (9/2/22)
- Vacant Positions (date vacated provided) – 27 vacant positions remain funded in the budget: 25 full-time and 2 part-time
  - 1 Assistant CRA Director- CRA- (5/15/22)
  - 1 Senior GIS Analyst – CRA- (Est. to be filled on 9/28/22)
  - 4 Police Officers – Police Dept. - (12/16/21), (11/08/21), (7/7/22), (4/8/22)
  - 1 Crossing Guard (PT)- Police Dept.- (5/17/22)
  - 1 Dispatcher – Police Dept. – (8/18/22)
  - 1 City Planner – Planning - (4/27/21)
  - 1 Development Service Technician- Building - (6/27/22)
  - 1 Building Inspector (PT)- Building- (12/27/16)
  - 1 PW Supervisor – Water- (11/19/21)
  - 2 Service Worker I – Sewer- (2/15/22), (8/5/22)
  - 1 Service Worker III – Sewer- (8/31/21)
  - 1 PW Supervisor – Reclaim- (1/18/22)
  - 1 Equipment Operator- Reclaim- (New FY22)
  - 2 Service Worker I - Reclaim (4/27/21), (9/22/21)
  - 1 Crew Leader – Storm Water – (6/8/22)
  - 1 Equipment Operator- Stormwater – (1/18/22)
  - 1 Sign Maintenance Tech- R&B -(4/15/22)
  - 1 Service Worker II- R&B- (2/25/22)
  - 1 Service Worker I- R&B- (11/10/20)
  - 1 Equipment Mechanic- Fleet – (11/16/21)
  - 1 Service Worker I – Parks- (6/22/21)
  - 1 Service Worker III – Parks - (8/5/22)

- New Positions – 1 full-time and 4 part-time positions
  - Utility Manager (Sewer) Promotion
  - 4 Intern Positions (CRA) – (Part Time)

- The Mayor will receive an increase to $75,000, Commissioners will increase to $18,000. General employees receive an 8% increase (3% base, 5% COLA) over FY 2022. Sworn officers will receive a step increase as part of the PBA agreement and an additional $1,000 to their base salary.
- Pension costs are loaded based on the actuarial report for the period ending 9/30/2023. The rate for PD decreased from 17.93% in FY2022 to 17.01%. General Employees' pension decreased from 15.03% to 8.67% which includes a cost-of-living adjustment (COLA) for retirees.
- The renewal cost for health insurance increased by 9.5% and United Healthcare (FLC) will continue as our medical insurance provider

Expenses

- The budget for the City's Property, Casualty and Liability insurance in Version 2 estimated a 20% increase based on the final quarterly invoice of FY2022. The final rates submitted by the insurance carrier reflects a premium increase of 14% over prior year. The Tentative Budget reflects the decrease between the estimation and final rates.
- The methodology for General Fund support service cost allocation is consistent with prior years.
- The funding of one-time expenditures with fund balance are allowed by the Fund Balance policy and includes:
    - Contingencies:
        - Insurance Contingencies - $40,000 (General Fund/Road & Bridge)
        - Hurricane emergency supplies - $17,500 (General Fund)
        - Tree/Landscape Replacement - $20,000 (General Fund)



Capital Expenses

The following capital expenditures for equipment funded as follows:

Location	Fund Balance	Operating Budget	Total Capital Purchases
City Hall			
(1) Server (ESX Server) (IT)	-	25,000	25,000
(15) Laptops (IT)	-	37,000	37,000
Total City Hall	**$ -**	**$ 62,000**	**$ 62,000**
Police Department			
(1) GTEC Interview System	-	37,000	37,000
(1) Laptop (PD Bldg)	-	3,500	3,500
(1) Switch (PD Bldg)	-	18,000	18,000
Total Police Department	**$ -**	**$ 58,500**	**$ 58,500**
Community Development Agency			
(1) GIS Computer	-	5,000	5,000
MLK Playground		500,000	500,000
Misc Electronics		5,000	5,000
Misc Rec Equip		10,000	10,000
(1) Lincoln Park Score Board	-	100,000	100,000
Total CRA	**$ -**	**$ 620,000**	**$ 620,000**
Public Works			
(2) 20 yd Roll off (Solid)	-	10,000	10,000
(1) Hydraulic unit for Truck 20676 (Water)	-	15,000	15,000
(1) Well point equipment (Sewer)		5,000	5,000
(1) Plate Compactor (Sewer)		8,000	8,000
(1) R900 Belt Clip (Customer Svc)		6,500	6,500
Total Public Works	**-**	**$ 44,500**	**$ 44,500**
Total Capital Purchases	**$ -**	**$ 785,000**	**$ 785,000**

FY23 Capital Lease Breakdown

Total Capital Lease	$710,000
Term	Quarterly
Budget: Estimated Interest	4.00%
FY 23 Principal & Interest Payments	$ 96,490

- The Finance Department request quotes from lending institutions in February/March.
- Therefore, the City budgets two payments for June and September.

		Price	Amount	Payments
GENERAL FUND				
City Hall				
1	Ford Escape	32,000	32,000	**4,356**
Police Department				
4	Patrol SUV	53,500	214,000	
4	Mobile Radio	6,500	26,000	
4	Docking Station	2,000	8,000	
	Total Police Department		**280,000**	**33,702**
Public Works Admin				
2	PW Admin Vehicles	50,000	100,000	
	Total PW Admin Department		**100,000**	**13,588**
Parks Dept				
1	F-250/350 Truck	60,000	60,000	
	Total Parks Department		**60,000**	**8,154**
	Total General Fund		**$440,000**	**$ 59,800**
COMMUNITY REDEVELOPMENT FUND				
1	Sedan	30,000	30,000	
1	SUV	50,000	50,000	
	Total CRA Fund		**$ 80,000**	**$ 10,870**
ENTERPRISE FUNDS				
WATER SEWER FUND				
Waste Water Treatment Plant				
1	JD Gator	15,000	15,000	2,038
	Total Water Sewer Fund		**$ 15,000**	**$ 2,038**
STORMWATER FUND				
1	F-550 Dump Truck	80,000	80,000	
1	Volvo Mini Escavator	95,000	95,000	
	Total Stormwater Fund		**$175,000**	**$ 23,782**
	TOTAL ALL FUNDS		**$710,000**	**$ 96,490**

Debt Expense – Principal Payments

Description	Original Loan	Start Date	Maturity	Balance as of 9/30/2022	Debt Svc Exp Fiscal Yr 2023	Balance as of 9/30/2023
STATE REVOLVING FUND						
SRF - Reuse	415,000	6/15/2003	12/15/2022	2,525	2,525	-
SRF - EQ Design	368,749	12/15/2018	12/15/2038	305,313	17,512	287,801
SRF - EQ Basin Construction	6,546,496	6/10/2019	12/15/2038	5,903,291	338,792	5,564,499
Total SRF Loans	**$ 7,330,245**			**6,211,129**	**358,829**	**$ 5,852,300**
BANK QUALIFIED LOAN						
2006 CRA Loan	4,395,000	7/18/2006	7/31/2026	859,348	219,750	639,598
2014 Loan (CIP)	1,250,000	11/1/2014	8/31/2029	652,798	84,975	567,823
2019 Loan (CIP) Refinanced	7,151,300	6/3/2019	1/1/2028	3,762,500	1,051,000	2,711,500
2021 Loan (PD Building)	5,636,000	11/1/2021	7/1/2032	5,163,000	489,000	4,674,000
Total Bank Qualified Loan	**$ 18,432,300**			**10,437,645**	**1,844,725**	**8,592,920**
CAPITAL LEASE						
FY 2013 Telemetry Meter Lease	1,460,000	5/6/2013	8/6/2023	70,850	70,850	-
FY 2019 Capital Lease	377,105	7/4/2019	4/4/2023	73,903	73,903	-
FY 2019 Capital Lease (FPL Project)	252,031	9/1/2019	9/1/2031	210,959	22,297	188,662
FY 2020 Capital Lease	483,300	5/28/2020	2/28/2024	185,166	122,910	62,256
FY 2021 Capital Lease	1,290,619	6/1/2021	2/1/2025	811,405	322,642	488,763
FY 2022 Capital Lease	726,000	6/1/2022	2/1/2026	638,101	178,061	460,041
FY 2023 Capital Lease (estimation only)	710,000	6/1/2023	2/1/2027	-	82,692	627,308
Total Capital Lease	**$ 5,299,055**			**1,990,384**	**873,354**	**1,827,030**
INTERFUND LOAN						
ASR Advance from Trailer Pk	500,000	9/30/2014	9/30/2023	56,908	56,908	$ -
TOTAL DEBT - Principal Only	**$ 31,561,600**			**$ 18,696,066**	**$ 3,133,816**	**$ 16,272,250**

General Fund	$ 926,975	$ 5,786,124
Road & Bridge Fund	$ 237,064	$ 549,346
Enterprise Fund	$ 1,740,709	$ 9,226,500
Community Redevelopment Agency	$ 229,067	$ 710,281
	$ 3,133,816	**$ 16,272,250**

CITY OF PALMETTO
RESOLUTION NO. 2022-20

A RESOLUTION OF THE CITY OF PALMETTO OF MANATEE COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR THE CITY OF PALMETTO FOR FISCAL YEAR 2023; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Palmetto of Manatee County, Florida, on September 26, 2022, adopted Fiscal Year Final Millage Rates following a public hearing as required by Florida Statute 200.065; and

WHEREAS, the City of Palmetto of Manatee County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of Palmetto has been certified by the Manatee County Property Appraiser to the City of Palmetto as $1,190,923,522.

NOW, THEREFORE, BE IT RESOLVED by the City of Palmetto of Manatee County, Florida, that:

Section 1: The Fiscal Year 2023 operating millage is 5.9671 mills, which is 12.57% greater than the rolled-back rate of 5.3006.

Section 2: The City of Palmetto has no voted debt service millage.

Section 3: This resolution shall take effect immediately upon its adoption.

PASSED AND DULY ADOPTED, at a public hearing with a quorum present and voting, this 26th day of September, 2022 at 7:42 pm.

CITY OF PALMETTO, FLORIDA, BY THE CITY COMMISSION OF THE CITY OF PALMETTO, FLORIDA

BY: Shirley Groover Bryant
SHIRLEY GROOVER BRYANT, MAYOR

ATTEST: JAMES R. FREEMAN
City Clerk

BY: James R. Freeman
City Clerk

CITY OF PALMETTO
RESOLUTION NO. 2022-21

A RESOLUTION OF THE CITY OF PALMETTO OF MANATEE COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2023; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Palmetto of Manatee County, Florida, on September 26, 2022, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the City of Palmetto of Manatee County, Florida, has determined that it is necessary and in the best interest of the City to establish a final budget for the Fiscal Year 2023.

WHEREAS, the City of Palmetto of Manatee County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2023 in the amount of $36,184,745.

NOW, THEREFORE, BE IT RESOLVED by the City of Palmetto of Manatee County, Florida, that:

Section 1: The Final Budget for Fiscal Year 2023, as shown on Attachment "A" to this Resolution, incorporated herein and made a part hereof, is hereby adopted.

Section 2: This resolution shall take effect immediately upon its adoption.

PASSED AND DULY ADOPTED, at a public hearing with a quorum present and voting, this 26th day of September, 2022 at 7:14 pm.

CITY OF PALMETTO, FLORIDA, BY THE CITY COMMISSION OF THE CITY OF PALMETTO, FLORIDA

BY: Shirley Groover Bryant
SHIRLEY GROOVER BRYANT, MAYOR

ATTEST: JAMES R. FREEMAN
City Clerk

BY: James R. Freeman
City Clerk

ATTACHMENT A
Fiscal Year 2023
Final Budget
Resolution 2022-21

General Fund - #001		
Mayor & Commission		327,728
City Clerk		3,099,821
Information Technology		759,032
City Attorney		322,213
Finance		774,467
Human Resources		266,182
Events and Facilities		208,358
Police		5,810,315
Code Enforcement		190,836
Public Works Administration		750,543
Planning		207,024
Fleet Maintenance		258,918
Parks & Landscape		939,156
Building Department		667,699
Total General Fund Expenses	$	14,582,292
CRA Fund - #190	$	7,373,600
Road & Bridge Fund - #307	$	1,797,610
Solid Waste Fund - #403	$	2,592,147
Water and Sewer Fund - #432		
Cross Connect		340,601
Water Department		2,675,479
Sewer Department		1,981,075
Customer Service		712,069
Waste Water Treatment Plant		2,477,232
Total Water and Sewer Fund Expenses	$	8,186,456
Stormwater Fund - #440	$	1,083,317
Reuse Fund - #460	$	569,323
TOTAL CITY BUDGET	$	36,184,745

RESOLUTION NO. 2022-22

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PALMETTO, FLORIDA, ADOPTING THE CAPITAL IMPROVEMENT PLAN BUDGET FOR FISCAL YEARS 2023-2027; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Palmetto, Florida has determined that it is necessary to adopt a Capital Improvement Plan;

WHEREAS, it is necessary to provide budgetary authorization for the expenditure of these funds in Fiscal Year 2020;

NOW, THEREFORE, BE IT RESOLVED, BY THE CITY COMMISSION OF THE CITY OF PALMETTO, FLORIDA:

Section 1: The Capital Improvement Plan for 2023 through 2027 as shown on Attachment A to this Resolution is hereby adopted in the total amount of $20,790,353.

Section 2: The Capital Improvement Plan Budget for the Fiscal Year 2023 as shown on Attachments A to this Resolution is hereby adopted in the amount of $15,690,353.

Section 3: The budget for funding from fund balance/net position as detailed on Attachment A to the Resolution is hereby adopted in the amount of $15,307,146.

Section 4: This Resolution shall become effective immediately upon its passage

PASSED AND DULY ADOPTED, in regular session, by the City Commission of the City of Palmetto, with a quorum present and voting, this 26th day of September, 2022.

CITY OF PALMETTO, FLORIDA
BY AND THROUGH THE CITY
COMMISSION OF THE CITY OF
PALMETTO

By: Shirley Groover Bryant
SHIRLEY GROOVER BRYANT, MAYOR

ATTEST: JAMES R. FREEMAN

By:
City Clerk

2023 - 2027 CAPITAL IMPROVEMENT PLAN
ATTACHMENT A

	Project Description	Supporting Fund	FY2022 Budget	Expense YTD	Encumbered	YTD + ENC	Available Balance
	Road Improvements						
1	Surface Upgrades: 7th St W	Capital Projects/R&B	500,000	-	-	-	500,000
2	CDBG - 7th Street Extension	Capital Projects	1,500,000	-	-	-	1,500,000
3	Street Paving	Road & Bridge	232,033	232,033	-	232,033	(0)
4	23rd St. Realignment	Road & Bridge	1,000,000	1,000,000	-	1,000,000	-
	Road Improvements Total		**3,232,033**	**1,232,033**	**-**	**1,232,033**	**2,000,000**
	Public Facilities						
1	City Facility Security	Capital Projects	55,002	1,822	2,318	4,140	50,862
2	City Wide Facilities Upgrades	Capital Projects	52,487	6,636	-	6,636	45,851
3	PW Electrical Upgrade	GF/RB/WS/SW/RU	208,314	49,261	10,379	59,640	148,673
4	PW Storage Building	GF/RB/WS/SW/RU/HC	600,000	-	-	-	600,000
5	WWTP Storage Building	Water/Sewer	300,000	-	-	-	300,000
6	Public Works Administration Building	GF/RB/WS/SW/RU	50,000	-	-	-	50,000
	Public Facilities Total		**1,265,802**	**57,719**	**12,697**	**70,415**	**1,195,387**
	Stormwater						
1	Dredging	Stormwater	150,000	-	-	-	150,000
2	27th Ave Blvd Box Culvert	Stormwater	250,000	-	-	-	250,000
3	4th St & 10th Ave	Stormwater	133,046	-	-	-	133,046
	Stormwater Total		**533,046**	**-**	**-**	**-**	**533,046**
	Water/Sewer						
1	WWTP Expansion	Water/Sewer	-	-	-	-	-
2	WWTP Upgrades	Water/Sewer	800,440	82,097	22,651	104,748	695,692
3	Lift Station Upgrades	Water/Sewer	559,539	87,138	167,550	254,689	304,850
4	Sewer Lines R&R	Water/Sewer	141,138	-	-	-	141,138
5	I&I Program	Water/Sewer	1,248,014	308,893	92,651	401,543	846,471
6	Water Lines R&R	Water/Sewer	237,786	8,838	-	8,838	228,948
7	Chloramines Injection System	Water/Sewer & Loan	93,582	76,884	8,039	84,923	8,659
	Water/Sewer Total		**3,080,499**	**563,850**	**290,891**	**854,741**	**2,225,758**
	Reuse						
1	PARS Expansion	Reuse	72,614	38,689	1,488	40,176	32,438
2	UV System - WWTP	Reuse	250,000	-	-	-	250,000
	Reuse Total		**322,614**	**38,689**	**1,488**	**40,176**	**282,438**
	Comprehensive Utility Upgrades						
1	Ward 1 Phase III	Water/Sewer/Road & Bridge	426,380	2,540	46,879	49,419	376,961
2	Ward 1 Phase IV	Water/Sewer/Storm	250,000	-	-	-	250,000
	Comprehensive Utility Upgrades Total		**676,380**	**2,540**	**46,879**	**49,419**	**626,961**
	GRAND TOTAL		**9,110,375**	**1,894,830**	**351,955**	**2,246,784**	**6,863,589**

2023 - 2027 CAPITAL IMPROVEMENT PLAN
ATTACHMENT A

		Project Description	Supporting Fund	FY2022 Funding Carried Forward	Current Revenue	City Fund Balance	Impact Fees	Total Funded Projects	Unfunded	Total FY2023 CIP
		Road Improvements								
	1	Surface Upgrades: 7th St W	Capital Projects	$ 500,000	$ -	$ -	$ -	$ 500,000	$ -	$ 500,000
*	2	CDBG - 7th Street Extension	Capital Projects	1,500,000	-	-	-	1,500,000	1,600,000	3,100,000
	3	Street Paving	Road & Bridge	-	-	500,000	200,000	700,000	-	700,000
		ROAD IMPROVEMENTS TOTAL		**$ 2,000,000**	**$ -**	**$ 500,000**	**$ 200,000**	**$ 2,700,000**	**$ 1,600,000**	**$ 4,300,000**
		Public Facilities								
	1	City Facility Security	Capital Projects	$ 50,862	$ 44,666	$ -	$ -	$ 95,528	$ -	$ 95,528
	2	City Wide Facilities Upgrades	Capital Projects	45,851	44,667	-	-	90,518	-	90,518
	3	PW Electrical Upgrade	GF/RB/WS/SW/RU	148,673	-	-	-	148,673	-	148,673
	4	PW Storage Building	GF/RB/WS/SW/RU/HC	600,000	-	-	-	600,000	-	600,000
	5	WWTP Storage Building	Water/Sewer	300,000	-	-	-	300,000	-	300,000
	6	Public Works Administration Building	GF/BLDG/RB/WS/SW/RU	50,000	-	150,000	-	200,000	-	200,000
**	7	Outdoor Recreation	GF	-	-	100,000	-	100,000	-	100,000
		PUBLIC FACILITIES TOTAL		**$ 1,195,386**	**$ 89,333**	**$ 250,000**	**$ -**	**$ 1,534,719**	**$ -**	**$ 1,534,719**
		Stormwater								
	1	Dredging	Road & Bridge/Stormwater	150,000	95,783	304,217	-	550,000	-	550,000
	2	27th Ave Blvd Box Culvert	Stormwater	250,000	-	-	-	250,000	-	250,000
	3	4th St & 10th Ave	Stormwater	133,046	-	-	-	133,046	-	133,046
		STORMWATER TOTAL		**$ 533,046**	**$ 95,783**	**$ 304,217**	**$ -**	**$ 933,046**	**$ -**	**$ 933,046**
		Water/Sewer								
**	1	Plant Expansion	Water/Sewer	$ -	$ -	$ 675,000	$ 300,000	$ 975,000	$ -	$ 975,000
	2	WWTP Upgrades	Water/Sewer	695,692	-	-	-	695,692	-	695,692
**	3	Lift Station Upgrades	Water/Sewer	304,850	-	536,234	-	841,084	-	841,084
	4	Sewer Lines R&R	Water/Sewer	141,138	-	-	-	141,138	-	141,138
**	5	I&I Program	Water/Sewer	846,471	-	728,158	-	1,574,629	-	1,574,629
	6	Water Lines R&R	Water/Sewer	228,948	-	-	-	228,948	-	228,948
	7	Chloramines Injection System	Water/Sewer	8,659	25,000	-	-	33,659	-	33,659
		WATER/SEWER TOTAL		**$ 2,225,758**	**$ 25,000**	**$ 1,939,392**	**$ 300,000**	**$ 4,490,150**	**$ -**	**$ 4,490,150**
		Reuse								
	1	PARS Expansion	Reuse	$ 32,438	$ -	$ -	$ -	$ 32,438	-	$ 32,438
	2	UV System - WWTP	Reuse	250,000	-	250,000	-	$ 500,000		500,000
		REUSE TOTAL		**$ 282,438**	**$ -**	**$ 250,000**	**$ -**	**$ 532,438**	**$ -**	**$ 532,438**
		Comprehensive Utility Upgrades								
**	1	Ward 1 Phase III	Water/Sewer/R&B/SW/RU	$ 376,961	$ 173,091	$ 4,449,948	$ -	$ 5,000,000	-	$ 5,000,000
	2	Ward 1 Phase IV	Water/Sewer	$ 250,000	$ -	$ -	$ 250,000	$ 500,000	-	$ 500,000
		Comprehensive Utility Upgrades Total		**$ 626,961**	**$ 173,091**	**$ 4,449,948**	**$ 250,000**	**$ 5,500,000**	**$ -**	**$ 5,500,000**
		GRAND TOTAL		**$ 6,863,589**	**$ 383,207**	**$ 7,693,557**	**$ 750,000**	**$ 15,690,353**	**$ 1,600,000**	**$ 17,290,353**

* Grant funded project
** Includes previously approved ARPA funds

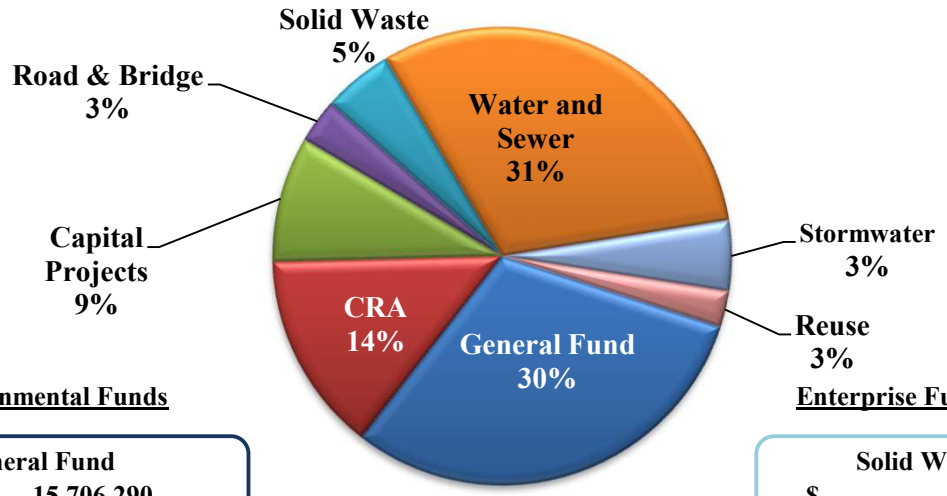
2023- 2027 CAPITAL IMPROVEMENT PLAN
ATTACHMENT A

		Project Description	Supporting Fund	FY2022 PROJECTS CARRIED FORWARD	NEW FY2023 FUNDING	TOTAL FY2023 FUNDING	FY2024	FY2025	FY2026	FY2027	Total Project Cost
		Road Improvements									
	1	Surface Upgrades: 7th St W	Capital Projects	$ 500,000	$ -	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
*	2	CDBG - 7th Street Extension	Capital Projects	1,500,000	-	$ 1,500,000	-	-	-	-	1,500,000
	3	Street Paving	Road & Bridge	-	700,000	$ 700,000	200,000	200,000	200,000	200,000	1,500,000
		Road Improvements Total		**$ 2,000,000**	**$ 700,000**	**$ 2,700,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 3,500,000**
		Public Facilities									
	1	City Facility Security	Capital Projects	$ 50,862	$ 44,666	$ 95,528	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 195,528
	2	City Wide Facilities Upgrades	Capital Projects	45,851	44,667	90,518	25,000	25,000	25,000	25,000	190,518
	3	PW Electrical Upgrade	GF/RB/WS/SW/RU	148,673	-	148,673	-	-	-	-	148,673
	4	PW Storage Building	GF/RB/WS/SW/RU/HC	600,000	-	600,000	-	-	-	-	600,000
	5	WWTP Storage Building	Water/Sewer	300,000	-	300,000	-	-	-	-	300,000
	6	Public Works Administration Building	GF/RB/WS/SW/RU	50,000	150,000	200,000	-	-	-	-	200,000
**	7	Outdoor Recreation	General Fund	-	100,000	100,000	-	-	-	-	100,000
		Public Facilities Total		**$ 1,195,386**	**$ 339,333**	**$ 1,534,719**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 1,734,719**
		Stormwater									
	1	Dredging Projects	Stormwater/R&B	150,000	400,000	550,000	100,000	100,000	100,000	100,000	950,000
	2	27th Ave Blvd Box Culvert	Stormwater	250,000	-	250,000	-	-	-	-	250,000
	3	4th St & 10th Ave	Stormwater	133,046	-	133,046	-	-	-	-	133,046
		Stormwater Total		**$ 533,046**	**$ 400,000**	**$ 933,046**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 1,333,046**
		Water/Sewer									
**	1	WWTP Expansion	Water/Sewer	$ -	$ 975,000	$ 975,000	$ -	$ -	$ -	$ -	$ 975,000
	2	WWTP Upgrades	Water/Sewer	695,692	-	695,692	200,000	200,000	200,000	200,000	1,495,692
**	3	Lift Station Upgrades	Water/Sewer	304,850	536,234	841,084	100,000	100,000	100,000	100,000	1,241,084
	4	Sewer Lines R&R	Water/Sewer	141,138	-	141,138	50,000	50,000	50,000	50,000	341,138
**	5	I&I Program	Water/Sewer	846,471	728,158	1,574,629	400,000	400,000	400,000	400,000	3,174,629
	6	Water Lines R&R	Water/Sewer	228,948	-	228,948	150,000	150,000	150,000	150,000	828,948
	7	Chloramines Injection System	Water/Sewer	8,659	25,000	33,659	-	-	-		33,659
		Water/Sewer Total		**$ 2,225,758**	**$ 2,264,392**	**$ 4,490,150**	**$ 900,000**	**$ 900,000**	**$ 900,000**	**$ 900,000**	**$ 8,090,150**
		Reuse									
	1	PARS Expansion	Reuse	$ 32,438	$ -	$ 32,438	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 132,438
	2	UV System - WWTP	Reuse	$ 250,000	$ 250,000	$ 500,000	-	-	-	-	$ 500,000
		Reuse Total		**$ 282,438**	**$ 250,000**	**$ 532,438**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 632,438**
		COMPREHENSIVE UTILITY UPGRADES									
**	1	Ward 1 Phase III	Water/Sewer/R&B/SW/RU	$ 376,961	$ 4,623,039	$ 5,000,000	$ -	$ -	$ -	$ -	$ 5,000,000
	2	Ward 1 Phase IV	R&B/WS	$ 250,000	$ 250,000	$ 500,000	-	-	-	-	$ 500,000
		Comprehensive Utility Upgrades Total		**$ 626,961**	**$ 4,873,039**	**$ 5,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,500,000**
		GRAND TOTAL		**$ 6,863,589**	**$ 8,826,764**	**$ 15,690,353**	**$ 1,275,000**	**$ 1,275,000**	**$ 1,275,000**	**$ 1,275,000**	**$ 20,790,353**

* Grant funded project
** Includes previously approved ARPA funds

Budget Breakdown
All Funds
Including Capital Improvement Program (CIP)

FY 2023
Total Fund Expenditure Budget
(Before other sources)
$ 51,492,020



Governmental Funds

General Fund	$ 15,706,290
Community Redevelopment Agency (CRA)	$ 7,259,912
Road and Bridge Fund	$ 1,606,436
Capital Project Funds (combined)	$ 4,579,441

Enterprise Funds

Solid Waste Fund	$ 2,541,866
Water and Sewer Fund	$ 15,926,441
Stormwater Fund	$ 2,560,290
Reuse Fund	$ 1,311,344

Where the Money Comes From And Where it Goes

City-Wide Fund Revenues

Property Taxes	$	11,843,039
Sales Tax		2,117,503
Other Tax		3,682,826
Charges for Services		12,973,042
Intergovernmental		106,612
Grants		1,506,000
Other		497,734
Debt/Lease Proceed		710,000
Non Revenue Loan Proceeds		16,188,312
Permits, Fees, Assessments		1,866,952
Transfer In		2,486,310
	$	53,978,330

City-Wide Expenses by Department

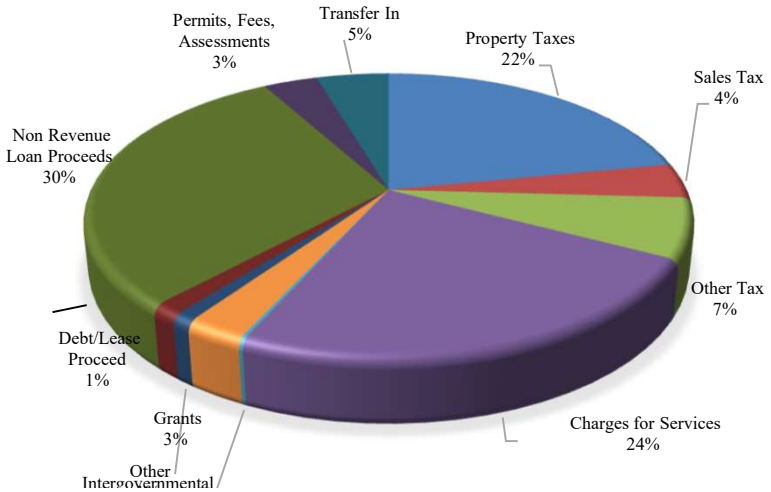
City Hall/ City Clerk	$	6,024,084
Public Works		12,778,959
Police Department		5,261,759
CRA		2,523,621
Capital		21,235,994
Debt Service		3,667,603
Transfer Out		2,486,310
	$	53,978,330

City-Wide Expenses by Category

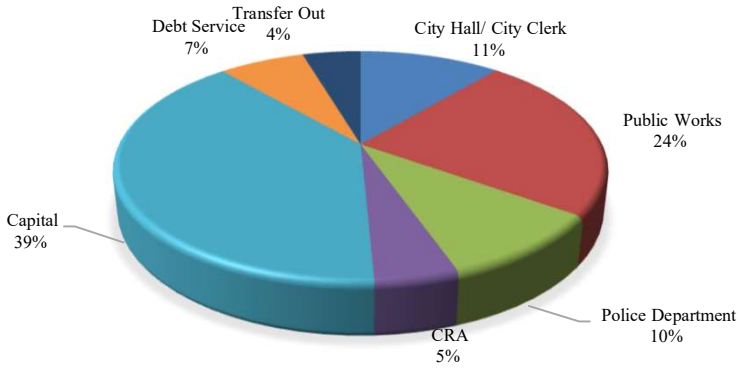
Personnel Services	$	10,086,472
Operating		15,388,320
Capital		21,235,994
Debt Service		3,667,603
Community Programs		1,113,631
Transfer Out		2,486,310
	$	53,978,330
Surplus/(Deficit)	**$**	**0**

Grant Expenses are combined in Capital

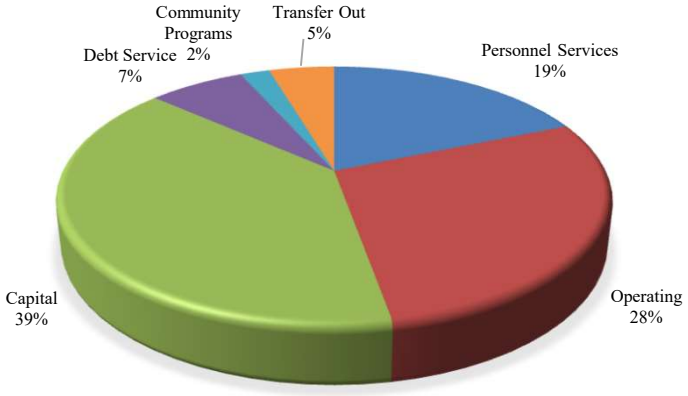
WHERE THE MONEY COME FROM BY SOURCE



WHERE THE MONEY GOES BY DEPARTMENT



WHERE THE MONEY GOES BY CATEGORY



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BUDGET SUMMARY - ALL FUNDS

	2023 Adopted Budget
Revenues	
Property Taxes	11,843,039
Sales Taxes	2,117,503
Utility Service Tax	1,234,631
Motor Fuel Taxes	1,531,296
Other Taxes	916,899
Permits, Fees, Assessments	1,866,952
Intergovernmental Revenue	106,612
Grants	1,506,000
Fines and Forfeitures	32,500
Charges for Services	12,973,042
Interest Revenue	61,324
Miscellaneous	403,910
Debt/Lease Proceeds	710,000
Non-Revenue/Fund Balance	16,188,312
Total Revenues	**$ 51,492,020**
Expenses	
City Hall/City Clerk	
Mayor and Commission	327,728
City Clerk	2,910,868
Information Technology	697,032
City Attorney	322,213
Finance	774,467
Human Resources	266,182
Events and Facilities	199,751
Customer Service	525,843
Total City Clerk	6,024,084
Police Department	5,261,759
Public Works	
Public Works Administration	627,234
Code Enforcement	173,592
Planning	204,020
Fleet	254,273
Parks and Recreation	785,711
Building Department	529,406
Road and Bridge	1,356,366
Solid Waste	2,468,174
Cross Connect	335,636
Water Department	2,137,915
Sewer Department	867,468
WWTP	2,322,461
Stormwater	467,990
Reuse	248,713
Total Public Works	12,778,959
Community Redevelopment Agency (CRA)	1,409,990
Community Redevelopment Agency Programs	1,113,631
Community Redevelopment Agency	2,523,621
Capital Expenses	21,235,994
Debt Service	3,667,603
TOTAL EXPENDITURES	**$ 51,492,020**
Transfers In	2,486,310
Transfer Out	(2,486,310)
TOTAL OTHER SOURCES(USES)	-
EXCESS REVENUES OVER(UNDER) EXPENDITURES AND OTHER SOURCES	**$ -**

CITY OF PALMETTO, FLORIDA
2021 - 2023 BUDGET

ALL FUNDS SUMMARY

	GOVERNMENTAL FUNDS								
	General Fund *(Includes Infrastructure Sales Tax)			Community Redevelopment Agency			Road and Bridge Fund		
	2021 Actual	2022 Estimated Actual	2023 Adopted Budget	2021 Actual	2022 Estimated Actual	2023 Adopted Budget	2021 Actual	2022 Estimated Actual	2023 Adopted Budget
REVENUES:									
Property Taxes	5,631,120	6,007,190	6,822,105	4,346,512	4,511,886	5,020,934	-	-	-
* Sales Taxes	2,405,574	2,625,000	2,117,503	-	-	-	-	-	-
Utility Service Taxes	1,242,277	1,250,000	1,234,631	-	-	-	-	-	-
Motor Fuel Taxes	7,648	13,321	11,500	-	-	-	1,477,496	1,550,081	1,519,796
Other Taxes	899,926	1,008,566	916,899	-	-	-	-	-	-
Permits, Fees and Assessments	1,986,017	2,550,200	1,596,278	-	-	-	-	-	-
Impact Fees	168,603	208,033	-	-	-	-	122,076	557,203	-
Intergovernmental Revenue	-	-	-	-	-	-	112,215	138,225	106,612
Grants	28,158	28,215	6,000	3,707	600,000	-	-	-	-
Charges for Services/Utility Fees	816,441	844,322	730,464	-	2,061	2,000	134,868	148,213	161,202
Fines & Forfeitures	49,541	53,979	32,500	-	-	-	-	-	-
Interest Revenue	34,649	41,630	22,224	20,634	20,000	11,000	6,586	7,600	5,000
Miscellaneous Revenue	222,192	389,640	235,943	29,196	431,010	6,000	5,784	74,001	-
Debt/Lease Proceeds	527,286	6,046,230	440,000	-	-	80,000	196,667	41,539	-
Non-revenue loan proceeds/fund balance	-	-	622,500	-	-	2,253,666	-	-	959,612
Total Revenues	**14,019,432**	**21,066,326**	**14,788,547**	**4,400,049**	**5,564,957**	**7,373,600**	**2,055,692**	**2,516,862**	**2,752,222**
EXPENSES:									
City Hall/City Clerk									
Mayor and Commission	256,418	270,022	327,728	-	-	-	-	-	-
City Clerk	2,506,283	2,597,197	2,910,868	-	-	-	-	-	-
Information Technology	583,504	633,594	697,032	-	-	-	-	-	-
City Attorney	331,961	295,990	322,213	-	-	-	-	-	-
Finance	655,969	690,475	774,467	-	-	-	-	-	-
Human Resources	205,856	252,523	266,182	-	-	-	-	-	-
Events and Facilities	132,880	185,914	199,751	-	-	-	-	-	-
Customer Service	-	-	-	-	-	-	-	-	-
Police Department	4,158,664	4,740,559	5,261,759	-	-	-	-	-	-
Public Works									
Public Works Administration	542,457	561,984	627,234	-	-	-	-	-	-
Code Enforcement	151,419	116,661	173,592	-	-	-	-	-	-
Planning	159,316	120,504	204,020	-	-	-	-	-	-
Fleet Management	218,192	199,017	254,273	-	-	-	-	-	-
Parks and Recreation	499,477	556,474	785,711	-	-	-	-	-	-
Building Department	469,966	429,354	529,406	-	-	-	-	-	-
Grants - Non-Capital	33,505	16,348	-	-	-	-	-	-	-
Streets	-	-	-	-	-	-	456,533	740,944	1,356,366
Solid Waste	-	-	-	-	-	-	-	-	-
Cross Connect	-	-	-	-	-	-	-	-	-
Water Department	-	-	-	-	-	-	-	-	-
Sewer Department	-	-	-	-	-	-	-	-	-
WWTP	-	-	-	-	-	-	-	-	-
Stormwater Department	-	-	-	-	-	-	-	-	-
Reuse Department	-	-	-	-	-	-	-	-	-
Community Redevelopment Agency	-	-	-	1,674,337	2,075,137	2,523,621	-	-	-
Capital	560,655	12,844,373	1,360,606	602,558	6,017,892	4,275,535	41,957	182,777	-
Debt Service	305,466	898,503	1,011,448	234,412	239,750	460,756	321,971	289,872	250,070
TOTAL FUND EXPENDITURES	11,771,988	25,409,492	15,706,290	2,511,307	8,332,779	7,259,912	820,461	1,213,593	1,606,436
Excess Revenues Over(Under) Expenditures	**2,247,444**	**(4,343,166)**	**(917,743)**	**1,888,742**	**(2,767,822)**	**113,688**	**1,235,231**	**1,303,269**	**1,145,786**
Transfers In	1,012,536	1,170,711	1,292,365	-	125,839	-		-	-
Transfers out	(177,523)	(264,104)	(374,622)	(208,806)	(61,315)	(113,688)	(405,964)	(1,683,520)	(1,145,786)
TOTAL OTHER SOURCES(USES)	835,013	906,607	917,743	(208,806)	64,524	(113,688)	(405,964)	(1,683,520)	(1,145,786)
Excess Revenues Over(Under) Expenditures And Other Sources (Modified Accrual)	**3,082,457**	**(3,436,559)**	**-**	**1,679,936**	**(2,703,298)**	**-**	**829,267**	**(380,251)**	**-**
Conversion to full accrual	-	-	(622,500)	-	-	(2,253,666)	-	-	(959,612)
Excess Revenues Over(Under) Expenditures And Other Sources (Full Accrual)	3,082,457	(3,436,559)	(622,500)	1,679,936	(2,703,298)	(2,253,666)	829,267	(380,251)	(959,612)
Fund Balance, Beginning of Year	13,755,024	16,837,481	13,400,922	3,277,028	4,956,964	2,253,666	1,742,691	2,571,958	2,191,707
Fund Balance, End of Year	**16,837,481**	**13,400,922**	**12,778,422**	**4,956,964**	**2,253,666**	**-**	**2,571,958**	**2,191,707**	**1,232,095**
Change of Fund Balance/Net Position	22.41%	-20.41%	-4.65%	51.26%	-54.54%	-200.00%	47.59%	-14.78%	-87.57%

NOTE: Fund Balance, Beginning of Year for 2023 Adopted Budget is based on the projected revenues and expenses from fiscal year 2022.

ALL FUNDS SUMMARY (Continued)

	GOVERNMENTAL FUNDS (Continued)								
	Capital Projects Fund			Joint Capital Projects Fund			Total Governmental Funds		
	2021 Actual	2022 Estimated Actual	2023 Adopted Budget	2021 Actual	2022 Estimated Actual	2023 Adopted Budget	2021 Actual	2022 Estimated Actual	2023 Adopted Budget
REVENUES:									
Property Taxes	-	-	-	-	-	-	9,977,632	10,519,076	11,843,039
Sales Taxes	-	-	-	-	-	-	2,405,574	2,625,000	2,117,503
Utility Service Taxes	-	-	-	-	-	-	1,242,277	1,250,000	1,234,631
Motor Fuel Taxes	-	-	-	-	-	-	1,485,144	1,563,402	1,531,296
Other Taxes	-	-	-	-	-	-	899,926	1,008,566	916,899
Permits, Fees and Assessments	-	-	-	-	-	-	1,986,017	2,550,200	1,596,278
Impact Fees	-	-	-	-	-	-	290,679	765,236	-
Intergovernmental Revenue	-	-	-	-	-	-	112,215	138,225	106,612
Grants	-	1,500,000	1,500,000	-	-	-	31,865	2,128,215	1,506,000
Charges for Services/Utility Fees	-	-	-	-	-	-	951,309	994,596	893,666
Fines & Forfeitures	-	-	-	-	-	-	49,541	53,979	32,500
Interest Revenue	-	-	-	-	-	-	61,869	69,230	38,224
Miscellaneous Revenue	-	-	-	-	-	-	257,172	894,651	241,943
Debt/Lease Proceeds	-	-	-	-	-	-	723,953	6,087,769	520,000
Non-revenue loan proceeds/fund balance	-	-	1,885,496	-	-	-	-	-	5,721,274
Total Revenues	**-**	**1,500,000**	**3,385,496**	**-**	**-**	**-**	**20,475,173**	**30,648,145**	**28,299,865**
EXPENSES:									
City Hall/City Clerk									
Mayor and Commission	-	-	-	-	-	-	256,418	270,022	327,728
City Clerk	-	-	-	-	-	-	2,506,283	2,597,197	2,910,868
Information Technology	-	-	-	-	-	-	583,504	633,594	697,032
City Attorney	-	-	-	-	-	-	331,961	295,990	322,213
Finance	-	-	-	-	-	-	655,969	690,475	774,467
Human Resources	-	-	-	-	-	-	205,856	252,523	266,182
Events and Facilities	-	-	-	-	-	-	132,880	185,914	199,751
Customer Service	-	-	-	-	-	-	-	-	-
Police Department	-	-	-	-	-	-	4,158,664	4,740,559	5,261,759
Public Works							-	-	-
Public Works Administration	-	-	-	-	-	-	542,457	561,984	627,234
Code Enforcement	-	-	-	-	-	-	151,419	116,661	173,592
Planning	-	-	-	-	-	-	159,316	120,504	204,020
Fleet Management	-	-	-	-	-	-	218,192	199,017	254,273
Parks and Recreation	-	-	-	-	-	-	499,477	556,474	785,711
Building Department	-	-	-	-	-	-	469,966	429,354	529,406
Grants - Non-Capital	-	-	-	-	-	-	33,505	16,348	-
Streets	-	-	-	-	-	-	456,533	740,944	1,356,366
Solid Waste	-	-	-	-	-	-	-	-	-
Cross Connect	-	-	-	-	-	-	-	-	-
Water Department	-	-	-	-	-	-	-	-	-
Sewer Department	-	-	-	-	-	-	-	-	-
WWTP	-	-	-	-	-	-	-	-	-
Stormwater Department	-	-	-	-	-	-	-	-	-
Reuse Department	-	-	-	-	-	-	-	-	-
Community Redevelopment Agency	-	-	-	-	-	-	1,674,337	2,075,137	2,523,621
Capital	110,228	3,535,557	4,579,441	38,516	185,975	-	1,353,914	22,766,574	10,215,582
Debt Service	-	-	-	-	-	-	861,849	1,428,125	1,722,274
TOTAL FUND EXPENDITURES	110,228	3,535,557	4,579,441	38,516	185,975	-	15,252,500	38,677,396	29,152,079
Excess Revenues Over(Under) Expenditures	**(110,228)**	**(2,035,557)**	**(1,193,945)**	**(38,516)**	**(185,975)**	**-**	**5,222,673**	**(8,029,251)**	**(852,214)**
Transfers In	266,130	1,463,209	1,193,945	315,000	27,650	-	1,593,666	2,787,409	2,486,310
Transfers out	-	-	-	-	(125,839)	-	(792,293)	(2,134,778)	(1,634,096)
TOTAL OTHER SOURCES(USES)	266,130	1,463,209	1,193,945	315,000	(98,189)	-	801,373	652,631	852,214
Excess Revenues Over(Under) Expenditures And Other Sources (Modified Accrual)	**155,902**	**(572,348)**	**-**	**276,484**	**(284,164)**	**-**	**6,024,046**	**(7,376,620)**	**-**
Conversion to full accrual	-	-	(1,885,496)	-	-	-	**-**	**-**	**(5,721,274)**
Excess Revenues Over(Under) Expenditures And Other Sources (Full Accrual)	155,902	(572,348)	(1,885,496)	276,484	(284,164)	-	**6,024,046**	**(7,376,620)**	**(5,721,274)**
Fund Balance, Beginning of Year	462,415	618,317	45,969	200,048	476,532	192,368	19,437,206	25,461,252	18,084,632
Fund Balance, End of Year	**618,317**	**45,969**	**(1,839,527)**	**476,532**	**192,368**	**192,368**	**25,461,252**	**18,084,632**	**12,363,358**
	33.71%	-92.57%	-8203.25%	138.21%	-59.63%	0.00%	30.99%	-28.97%	-63.27%

NOTE: Fund Balance, Beginning of Year for 2023 Adopted Budget is based on the projected revenues and expenses from fiscal year 2022.

ALL FUNDS SUMMARY

	ENTERPRISE FUNDS								
	Solid Waste Fund			Water and Sewer Fund			Stormwater Fund		
	2021 Actual	2022 Estimated Actual	2023 Adopted Budget	2021 Actual	2022 Estimated Actual	2023 Adopted Budget	2021 Actual	2022 Estimated Actual	2023 Adopted Budget
REVENUES:									
Property Taxes	-	-	-	-	-	-	-	-	-
Sales Taxes									
Utility Service Taxes	-	-	-	-	-	-	-	-	-
Motor Fuel Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Permits, Fees and Assessments	246,580	255,077	270,674	-	-	-	-	-	-
Impact Fees	-	-	-	136,818	247,837	-	-	-	-
Intergovernmental Revenue	(68)	-	-	-	3,793	-	-	-	-
Grants	-	-	-	5,846	-	-	-		-
Charges for Services/Utility Fees	2,147,569	2,192,381	2,289,973	7,981,818	8,048,489	8,199,903	920,631	958,952	1,002,500
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Interest Revenue	3,666	2,000	1,500	38,092	38,364	18,000	2,702	3,100	1,600
Miscellaneous Revenue	30,345	40,217	30,000	105,138	241,239	131,967	1,124	7,212	-
Debt/Lease Proceeds	-	-	-	-	-	15,000	-	-	175,000
Non-revenue loan proceeds/fund balance	-	-	32,500	-	-	8,102,254	-	-	1,527,870
Total Revenues	**2,428,092**	**2,489,675**	**2,624,647**	**8,267,712**	**8,579,722**	**16,467,124**	**924,457**	**969,264**	**2,706,970**
EXPENSES:									
City Hall/City Clerk									
Mayor and Commission	-	-	-	-	-	-	-	-	-
City Clerk	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
City Attorney	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Events and Facilities	-	-	-	-	-	-	-	-	-
Customer Service	-	-	-	456,530	451,949	525,843	-	-	-
Police Department	-	-	-	-	-	-	-	-	-
Public Works									
Public Works Administration	-	-	-	-	-	-	-	-	-
Code Enforcement	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Fleet Management	-	-	-	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-	-	-	-
Building Department	-	-	-	-	-	-	-	-	-
Grants - Non-Capital	-	-	-	-	-	-	-	-	-
Streets	-	-	-	-	-	-	-	-	-
Solid Waste	2,215,147	2,330,033	2,468,174	-	-	-	-	-	-
Cross Connect	-	-	-	20,066	93,910	335,636	-	-	-
Water Department	-	-	-	2,161,779	2,053,162	2,137,915	-	-	-
Sewer Department	-	-	-	938,743	1,023,957	867,468	-	-	-
WWTP	-	-	-	2,044,253	2,322,023	2,322,461	-	-	-
Stormwater Department	-	-	-	-	-	-	433,076	651,480	467,990
Reuse Department	-	-	-	-	-	-	-	-	-
Community Redevelopment Agency	-	-	-	-	-	-	-	-	-
Capital	-	135,500	42,500	1,122,105	4,830,493	8,355,168	114,811	659,050	1,798,653
Debt Service	16,669	26,611	31,192	1,426,975	1,451,109	1,381,950	445,394	269,811	293,647
TOTAL FUND EXPENDITURES	2,231,816	2,492,144	2,541,866	8,170,451	12,226,603	15,926,441	993,281	1,580,341	2,560,290
Excess Revenues Over(Under) Expenditures	**196,276**	**(2,469)**	**82,781**	**97,261**	**(3,646,881)**	**540,683**	**(68,824)**	**(611,077)**	**146,680**
Transfers In	-	-	-	-	-	-	79,288	133,046	-
Transfers out	(74,447)	(74,311)	(82,781)	(632,526)	(518,704)	(540,683)	(124,873)	(126,414)	(146,680)
TOTAL OTHER SOURCES(USES)	(74,447)	(74,311)	(82,781)	(632,526)	(518,704)	(540,683)	(45,585)	6,632	(146,680)
Excess Revenues Over(Under) Expenditures And Other Sources (Modified Accrual)	**121,829**	**(76,780)**	**-**	**(535,265)**	**(4,165,585)**	**-**	**(114,409)**	**(604,445)**	**-**
Conversion to full accrual	(16,018)	(160,992)	(39,870)	(2,370,594)	(6,117,292)	(1,473,927)	(519,959)	(893,376)	(358,594)
Excess Revenues Over(Under) Expenditures And Other Sources (Full Accrual)	137,847	84,212	(39,870)	1,835,329	1,951,707	1,473,927	405,550	288,931	358,594
Fund Balance, Beginning of Year	902,695	1,040,542	1,124,754	25,502,695	27,338,024	29,289,731	6,374,906	6,780,456	7,069,387
Fund Balance, End of Year	**1,040,542**	**1,124,754**	**1,084,884**	**27,338,024**	**29,289,731**	**30,763,658**	**6,780,456**	**7,069,387**	**7,427,981**
	15.27%	8.09%	-6.43%	7.20%	7.14%	-22.63%	6.36%	4.26%	-16.54%

NOTE: Fund Balance, Beginning of Year for 2023 Adopted Budget is based on the projected revenues and expenses from fiscal year 2022.

ALL FUNDS SUMMARY

	ENTERPRISE FUNDS (Continued)								
	Reuse Fund			Total Enterprise Funds			Total All Funds		
	2021 Actual	2022 Estimated Actual	2023 Adopted Budget	2021 Actual	2022 Estimated Actual	2023 Adopted Budget	2021 Actual	2022 Estimated Actual	2023 Adopted Budget
REVENUES:									
Property Taxes	-	-	-	-	-	-	9,977,632	10,519,076	11,843,039
Sales Taxes							2,405,574	2,625,000	2,117,503
Utility Service Taxes	-	-	-	-	-	-	1,242,277	1,250,000	1,234,631
Motor Fuel Taxes	-	-	-	-	-	-	1,485,144	1,563,402	1,531,296
Other Taxes	-	-	-	-	-	-	899,926	1,008,566	916,899
Permits, Fees and Assessments	-	-	-	246,580	255,077	270,674	2,232,597	2,805,277	1,866,952
Impact Fees	-	-	-	136,818	247,837	-	427,497	1,013,073	-
Intergovernmental Revenue	-	-	-	(68)	3,793	-	112,147	142,018	106,612
Grants	-	-		5,846	-	-	37,711	2,128,215	1,506,000
Charges for Services/Utility Fees	544,207	569,390	587,000	11,594,225	11,769,212	12,079,376	12,545,534	12,763,808	12,973,042
Fines & Forfeitures	-	-	-	-	-	-	49,541	53,979	32,500
Interest Revenue	2,769	3,000	2,000	47,229	46,464	23,100	109,098	115,694	61,324
Miscellaneous Revenue	258	-	-	136,865	288,668	161,967	394,037	1,183,319	403,910
Debt/Lease Proceeds	-	-	-	-	-	190,000	723,953	6,087,769	710,000
Non-revenue loan proceeds/fund balance	-	-	804,414	-	-	10,467,038	-	-	16,188,312
Total Revenues	**547,234**	**572,390**	**1,393,414**	**12,167,495**	**12,611,051**	**23,192,155**	**32,642,668**	**43,259,196**	**51,492,020**
EXPENSES:									
City Hall/City Clerk									
Mayor and Commission	-	-	-	-	-	-	256,418	270,022	327,728
City Clerk	-	-	-	-	-	-	2,506,283	2,597,197	2,910,868
Information Technology	-	-	-	-	-	-	583,504	633,594	697,032
City Attorney	-	-	-	-	-	-	331,961	295,990	322,213
Finance	-	-	-	-	-	-	655,969	690,475	774,467
Human Resources	-	-	-	-	-	-	205,856	252,523	266,182
Events and Facilities	-	-	-	-	-	-	132,880	185,914	199,751
Customer Service	-	-	-	456,530	451,949	525,843	456,530	451,949	525,843
Police Department	-	-	-	-	-	-	4,158,664	4,740,559	5,261,759
Public Works									
Public Works Administration	-	-	-	-	-	-	542,457	561,984	627,234
Code Enforcement	-	-	-	-	-	-	151,419	116,661	173,592
Planning	-	-	-	-	-	-	159,316	120,504	204,020
Fleet Management	-	-	-	-	-	-	218,192	199,017	254,273
Parks and Recreation	-	-	-	-	-	-	499,477	556,474	785,711
Building Department	-	-	-	-	-	-	469,966	429,354	529,406
Grants - Non-Capital	-	-	-	-	-	-	33,505	16,348	-
Streets	-	-	-	-	-	-	456,533	740,944	1,356,366
Solid Waste	-	-	-	2,215,147	2,330,033	2,468,174	2,215,147	2,330,033	2,468,174
Cross Connect	-	-	-	20,066	93,910	335,636	20,066	93,910	335,636
Water Department	-	-	-	2,161,779	2,053,162	2,137,915	2,161,779	2,053,162	2,137,915
Sewer Department	-	-	-	938,743	1,023,957	867,468	938,743	1,023,957	867,468
WWTP	-	-	-	2,044,253	2,322,023	2,322,461	2,044,253	2,322,023	2,322,461
Stormwater Department	-	-	-	433,076	651,480	467,990	433,076	651,480	467,990
Reuse Department	279,526	245,884	248,713	279,526	245,884	248,713	279,526	245,884	248,713
Community Redevelopment Agency	-	-	-	-	-	-	1,674,337	2,075,137	2,523,621
Capital	23,165	441,429	824,091	1,260,081	6,066,472	11,020,412	2,613,995	28,833,046	21,235,994
Debt Service	220,213	231,080	238,540	2,109,251	1,978,611	1,945,329	2,971,100	3,406,736	3,667,603
TOTAL FUND EXPENDITURES	522,904	918,393	1,311,344	11,918,452	17,217,481	22,339,941	27,170,952	55,894,877	51,492,020
Excess Revenues Over(Under) Expenditures	**24,330**	**(346,003)**	**82,070**	**249,043**	**(4,606,430)**	**852,214**	**5,471,716**	**(12,635,681)**	**-**
Transfers In	-	-	-	79,288	133,046	-	1,672,954	2,920,456	2,486,310
Transfers out	(48,815)	(66,248)	(82,070)	(880,661)	(785,677)	(852,214)	(1,672,954)	(2,920,456)	(2,486,310)
TOTAL OTHER SOURCES(USES)	(48,815)	(66,248)	(82,070)	(801,373)	(652,631)	(852,214)	-	-	-
Excess Revenues Over(Under) Expenditures And Other Sources (Modified Accrual)	**(24,485)**	**(412,251)**	**-**	**(552,330)**	**(5,259,061)**	**-**	**5,471,716**	**(12,635,681)**	**-**
Conversion to full accrual	(213,028)	(645,356)	(235,425)	(3,119,599)	(7,817,016)	(2,107,816)	(3,119,599)	(7,817,016)	(7,829,090)
Excess Revenues Over(Under) Expenditures And Other Sources (Full Accrual)	188,543	233,105	235,425	2,567,269	2,557,955	2,107,816	8,591,315	(4,818,665)	7,829,090
Fund Balance, Beginning of Year	6,842,150	7,030,693	7,264,114	39,622,446	42,189,715	44,747,986	59,059,652	67,650,967	62,832,618
Fund Balance, End of Year	**7,030,693**	**7,263,798**	**7,499,539**	**42,189,715**	**44,747,670**	**46,855,802**	**67,650,967**	**62,832,302**	**70,661,708**
	2.76%	3.32%	-7.83%	6.48%	6.06%	-18.68%	14.55%	-7.12%	-13.30%

NOTE: Fund Balance, Beginning of Year for 2022 Adopted Budget is based on the projected revenues and expenses from fiscal year 2022.

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Policies and Planning

Accounting Policies

- **Basis of Presentation**

The City's accounts are organized by funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for in separate self-balancing accounts which comprise its assets and other debits, liabilities, fund equities and other credits, revenues, and expenditures or expenses. Government resources are allocated to and for individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are reported by generic classification within the budget and other financial statements. The financial statements of the City of Palmetto are prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements.

- **Basis of Accounting**

Basis of accounting refers to the point revenues and expenditures are recognized in the accounts and relates to the timing of the measurements, regardless of the measurement focus applied. All governmental funds are accounted for using the modified accrual basis of accounting in both the financial statements and in budgeting. Their revenues are recognized in the period in which they become susceptible to accrual; i.e., when they become measurable and available to pay liabilities of the current period. Ad valorem taxes, special assessments, and charges for services are susceptible to accrual when collected in the current year or within 60 days subsequent to year-end; provided that amounts received pertain to billings through the fiscal year just ended. Intergovernmental revenues, which include state revenue sharing allotments, local government one-half cent sales tax, and county shared revenue, among other sources, are recorded in accordance with their legal or contractual requirements if collected in the current period or within 60 days after year-end. Interest is recorded when earned. Other miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on long-term debt which is recognized when due.

The enterprise funds are accounted for using the accrual basis of accounting in the financial statements but are budgeted using the modified accrual method of accounting to allow for capital expenses and debt service payments. All other revenues are recognized when earned and expenses are recognized when incurred. Unbilled utility service receivables are estimated and recorded at year-end. Fees collected in advance of the period to which they apply are recorded as deferred revenue.

Pension expenditure/expense for the defined contribution is recognized based on the required contribution under the terms of the plan and basis of accounting (modified accrual for governmental fund types and accrual for proprietary fund types).

- **Measurement Focus**

All governmental funds are accounted for on a spending or "financial flow" measurement focus-only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current

assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

The enterprise funds are accounted for on the flow of economic resources measurement focus-all assets and all liabilities (whether current or noncurrent) associated with the activity are included on the balance sheet. The enterprise fund operating statement presents increases (revenues) and decreases (expenses) in the net total position.

- **Restricted, Committed and Assigned Fund Equity**

Restricted net assets are used to indicate that a portion of the fund balance/net assets is not available for expenditures or is legally segregated for a specific future use. Committed fund balance represents contractual obligations and is designated for a specific purpose determined by formal action of the governing body. Assigned fund balance indicates resources intended for utilization in a future period for a purpose of the fund.

- **Interfund Transactions**

During the course of normal operation, it is necessary for the City to enter into interfund transactions among its various funds. These transactions consist of one or more of the following types:

  - Payments from a fund responsible for the expenditures or expenses to a fund that initially paid the cost to provide a service. These are often referred to in the City as allocations and are generally payments made to the General Fund for services provided by its cost centers to cost centers in other fund. (i.e. Finance, Human Resources, Information Technology, Fleet, Planning and Public Works Administration)
  - Operating transfers in and out, as appropriate, for all interfund transactions that are shown as other financing sources or uses.
  - All other outstanding balances between funds are reported as "due to/from other funds" or advances. This transaction type is commonly used by the City between its Trailer Park Trust fund and the General Fund for the interest earned by the investment and calculated as available to the General Fund for its use.

Financial Structure

The City of Palmetto utilizes a fund structure, whereby a fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of conducting specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Funds are divided into various types according to the legal restrictions imposed upon them or by their uses. The following fund structure is contained in the budget:

- **Governmental Funds:** Governmental Funds are accounted for on a "spending" or "financial flow" measurement focus. Accordingly, the budgeted fund balances provide an indicator of available, spendable resources.

  - **General Fund –** The general fund of a government unit services as the primary reporting vehicle for current government operations including all general government, public safety and recreation functions of the City. The general fund accounts for all current financial resources not required by law to be accounted for in another fund. The general fund is included in the audited financial statements and is appropriated annually.

- **Special Revenue Funds –** The special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes other than debt service or capital projects. Special revenue funds are included in the audited financial statements and are appropriated annually.
  - Community Redevelopment Agency (CRA) Fund – main revenue source is tax increment funds (TIF) monies from the City of Palmetto and Manatee County.
  - Road and Bridge Fund – main revenue source is gasoline taxes from Manatee County and the State of Florida.

- **Capital Projects Funds –** Used to account for the acquisition and construction of major governmental capital facilities and infrastructure. The capital projects funds are appropriated annually.
  - Capital Improvement Plan (CIP) Fund – is funded from loan proceeds, fund balance transfers from general fund or road and bridge fund or grant monies awarded to the City.
  - Joint Capital Projects Fund – is funded primarily through CRA contributions and grant monies awarded to the City. Project funding may include City contributions when necessary.

- **Proprietary Funds:** Proprietary Funds are accounted for on a cost of services or "capital maintenance" measurement focus. Accordingly, assets, liabilities, and net assets included on their balance sheet, and operating statements provide an indication of the economic net worth of the fund. Proprietary funds are reported on a full accrual basis of accounting but appropriated using the modified accrual method which includes budgeting for capital expenditures and debt service.
  - **Enterprise Funds –** The enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises. Enterprise Funds included in the audited financial statements, budgeted annually and included in this document are:
    - Solid Waste Fund – accounts for the provision of garbage collection within the city.
    - Water and Sewer Fund – accounts for the provision of water, sewer and cross connection services to the city and certain surrounding areas.
    - Stormwater Fund – accounts for the operation of a stormwater utility to improve stormwater drainage throughout the City.
    - Reuse Fund – accounts for the operation of a reclaimed water utility (reuse) to provide reclaimed water for irrigation in parts of the City.

- **Funds not Budgeted**
  - **Custodial Funds –** account for providing insurance and payroll services to other City departments which record and report the expense to the city. Custodial are not appropriated but are included in the audited financial statements. At year end, all insurance and payroll related services are expensed to the appropriate fund.
  - **Trust Funds –** The City's expenditures are recorded in the budgeted funds. These trust funds account for dollars held in trust to pay employee retirement benefits. These funds are not appropriated but are included in the audited financial statements and include:
    - Palmetto Police Officers' Pension Plan – accounts for pension transactions for full time sworn law enforcement personnel.
    - Palmetto General Employees' Pension Plan – accounts for pension transactions for all general employees of the City.

FUND STRUCTURE

Governmental Funds

GENERAL FUND
Appropriated-Modified Accrual
Included in Audited Financial Statements-Modified Accrual

Major Fund

Non-Major Funds

HALF-CENT SALES TAX FUND
Appropriated – Modified Accrual
Included in Audited Financial Statements with General Fund

TRAILER PARK TRUST FUND
Not Appropriated – Non-Major Fund
Included in Audited Financial Statements with General Fund

SPECIAL REVENUE FUNDS

COMMUNITY REDEVELOPMENT AGENCY FUND (CRA)
Appropriated-Modified Accrual
Included in Audited Financial Statements-Modified Accrual

ROAD AND BRIDGE FUND
Appropriated-Modified Accrual
Included in Audited Financial Statements-Modified Accrual

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUND
Appropriated-Modified Accrual
Included in Audited Financial Statements – Modified Accrual

JOINT CAPITAL PROJECTS FUND
Appropriated-Modified Accrual
Included in Audited Financial Statements-Modified Accrual

Proprietary Funds

ENTERPRISE FUNDS

SOLID WASTE FUND
Appropriated-Modified Accrual
Included in Audited Financial Statements-Full Accrual

WATER AND SEWER FUND
Appropriated-Modified Accrual
Included in Audited Financial Statements-Full Accrual

STORMWATER FUND
Appropriated-Modified Accrual
Included in Audited Financial Statements-Full Accrual

REUSE FUND
Appropriated-Modified Accrual
Included in Audited Financial Statements-Full Accrual

FIDUCIARY FUNDS

POLICE OFFICERS PENSION FUND
Not Appropriated
Included in Audited Financial Statements

GENERAL EMPLOYEES PENSION FUND
Not Appropriated
Included in Audited Financial Statements

CUSTODIAL FUND

PAYROLL SERVICES FUND
Not Appropriated – Non-Major Fund
Included in Audited Financial Statements

FUND AND FUNCTION

Governmental Funds

Fund 001 - General Fund

General Government
511 – Mayor and Commission
512 – City Clerk
514 – City Attorney
515 – Finance
516 – Human Resources

Public Safety
521 – Police
523 – Code Enforcement
543 – Planning
524 – Building Department

Recreation
572 – Parks and recreation
579 – Events and facilities

Intergovernmental Services
513 - Information technology
540 – Public Works administration
549 – Fleet management

Fund 003 – Half-Cent Sales Tax – Subfund of General Fund

421 – Half-Cent Sales Tax – Public Safety
441 – Half-Cent Sales Tax – Transportation
472 – Half-Cent Sales Tax - Recreation

Special Revenue Funds

Fund 190 – Community Redevelopment Agency (CRA)
Intergovernmental Services - 559 – CRA

Fund 307 – Road and Bridge Fund
Highways and Streets - 541 – Road and Bridge

Capital Projects Funds

Fund 301 – CIP Fund – Capital – various cost centers beginning with 6XX
Fund 390 – Joint Projects Fund – Capital – various cost centers beginning with 8XX

Enterprise Funds

Fund 403 – Solid Waste
534 – Solid Waste

Fund 440 – Stormwater
538 – Stormwater

Fund 460 – Reuse
539 - Reuse

Fund 432 – Water and Sewer
532 – Cross Connect
533 – Water Department
535 – Sewer Department
536 – Customer Service
537 – Wastewater Treatment Plant

Grants accounting structure – Fund - 7XX

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Financial Policies

- **Investment Policy**

Cash and investments of each fund, except certain investments are accounted for in pooled cash and investment account with each fund maintaining its proportionate equity in the pooled accounts. The use of a pooled cash and investment account enables the Commission to invest idle cash for short periods of time, thereby maximizing earnings potential. Income earned from this pooling of cash and investments is allocated to the respective funds based upon average monthly proportional balances.

The City's banking relationship is with Truist Bank through a contract which begins October 1, 2022 as a result of the Request for Quote process. The contract is for an initial three year term with one, one-year extensions possible. All funds are invested securely and a policy of CD laddering has been implemented and is being maintained. The City updated its investment policy during fiscal year 2016 to restructure the investment types allowed as well as requiring an Investment Advisor when investing in more complex investment types such as stocks, bonds, and agency funds. Currently, the City is limiting its investment activity to CD's, mutual funds and Local Government Investment Plans (LGIP).

- **Financial Reserve Policies**

Fund balance is defined as the unspent funds remaining from prior years that are available for the appropriation and expenditure in the current year, or simply the difference between assets and liabilities. It is recommended that usable fund balance should be a range of three to six months of current year's expense budget for emergency purposes.

With the implementation of GASB 54, usable fund balance is defined as unassigned fund balance in the governmental funds and unrestricted net position in the enterprise funds. The City amended its fund balance policy in FY2018 to incorporate GASB 54 language and definitions and set guidelines to establish reserves for contingencies, stabilization and capital projects.

The Commission approved the City's current Fund Balance Policy to maintain adequate fund balances/net position and reserves in its various operating funds to provide the capacity to:

- Provide sufficient cash flow for daily financial needs,
- Offset significant economic downturns or revenue shortfalls,
- Provide funds for unforeseen expenditures related to emergencies

The policy establishes a minimum reserve of fund balance or net position in General Fund, special revenue, and proprietary fund types. These types of funds are to reserve fund balance/net position, not already reserved for another purpose, equal to three to six months of the current fiscal year expense budget. In the event that the unassigned fund balance or unrestricted net position exceeds these requirements, the excess may be utilized for any lawful purpose with City Commission approval with the recommendation of utilizing the excess within the fund creating the excess. In recent years, it has been necessary to use this excess to fund portions of the Capital Improvement Program. This funding is further discussed in the Policies and Planning for Capital Improvements section of this book.

During the fiscal year 2023 budgeting process, City Commission approved the use of fund balance/net position as follows:

Fund	Amount	Use of Fund Balance/Net Position
General Fund		
	20,000	To fund the purchase of trees and landscaping plants from the reserve.
	52,500	To fund unusual items such as hurricane supplies, and insurance contingencies.
	0	To fund one-time expenditures for miscellaneous equipment
	100,000	To fund outdoor recreation equipment utilizing ARPA funding
	150,000	To fund capital projects from Building Department Reserves
	25,000	To Fund Capital Project from Impact Fees
	$ 347,500	**Total General Fund**
CRA Fund		
	2,253,666	Unused fund balance calculated and designated for projects.
	$2,253,666	**Total CRA Fund**
Road and Bridge Fund		
	5,000	To fund unusual items such as hurricane supplies, and insurance contingencies.
	24,811	To fund Capital Projects from funds carried forward from previous years.
	200,000	To Fund Capital Project from Impact Fees
	754,612	To fund Capital Projects from usable fund balance in excess of five months.
	$979,423	**Total Road and Bridge Fund**
Capital Projects Fund		
	712,677	To fund Capital Projects from funds carried forward from previous years –
	$712,677	**Total Capital Projects Fund**
Solid Waste Fund		
	32,500	To fund Capital Projects from funds carried forward from previous years
	$32,500	**Total Solid Waste Fund**
Water and Sewer Fund		
	3,384,617	To fund CIP projects from funds carried forward from previous years
	550,000	To Fund Capital Project from Impact Fees
	3,429,777	To fund Utility Infrastructure Projects utilizing ARPA funding
	737,860	To fund new CIP projects
	$8,102,254	**Total Water and Sewer Fund**
Stormwater Fund		
	642,046	To fund CIP projects from funds carried forward from previous years
	304,217	To fund new CIP projects
	581,607	To fund Utility Infrastructure Projects utilizing ARPA funding
	$**1,527,870**	**Total Stormwater Fund**
Reuse Fund		
	316,938	To fund CIP projects from funds carried forward from previous years
	487,476	To fund new CIP projects
	$804,414	**Total Reuse Fund**
	$14,002,816	**Total Use of Fund Balance**

In most cases, the amount of fund balance designated is from a reserve specifically for the cited purpose. In General Fund, City Commission approved the use of fund balance for unusual expenses that may, or may not, occur and would normally be funded from fund balance should they occur during the year. Commission also approved the use of fund balance for one-time purchases of non-financed capital equipment as well as other one-time expenditures. As in the case of CRA, state statutes require the budgeting of all available funds which includes available fund balance. Each year the unused portion of fund balance is calculated and budgeted for projects or other expenditures within the CRA Plan.

While the policy requires a three month minimum, as a general practice the City can use fund balance over five months of the fund's budgeted expenses to fund capital projects. It was determined that four funds had fund balance over five months available for 2023 capital projects – General Fund, Road & Bridge, Water/Sewer and Reuse. Solid Waste exceeded the three month minimum, however, did not meet the five month level. The enterprise funds were projected net of the carry forward funds. These carry-forward funds consist of unspent revenue generated the utility rate study that was designated for CIP use.

Fund Balance/Net Position Levels

FUND BALANCE USABLE FOR CAPITAL PROJECTS

Fund/Reserve	*FY2022 Unassigned Fund Balance (Projected)	1/12 of Proposed Budget	# of Months of Unassigned Fund Balance	Stabilization Reserve	Available Fund Balance	Budget Contingency	Surplus Reserve
General Fund	6,034,404	1,159,549	5.20	4,638,198	1,396,206	1,159,549	236,657

Fund/Reserve	*FY2022 Unrestricted Net Position (Projected)	1/12 of Proposed Budget	# of Months of Unrestricted Net Position	Stabilization Reserve	Available Fund Balance	Budget Contingency	Surplus Reserve
Road and Bridge	1,381,070	149,801	9.22	449,403	931,668	149,801	781,867
Solid Waste	1,008,463	216,012	4.67	648,037	360,426	216,012	144,414
Water/Sewer	4,838,592	682,205	7.09	2,046,614	2,791,978	682,205	2,109,773
Stormwater	638,068	90,276	7.07	270,829	367,239	90,276	276,962
Reuse	695,514	47,444	14.66	142,331	553,183	47,444	505,740

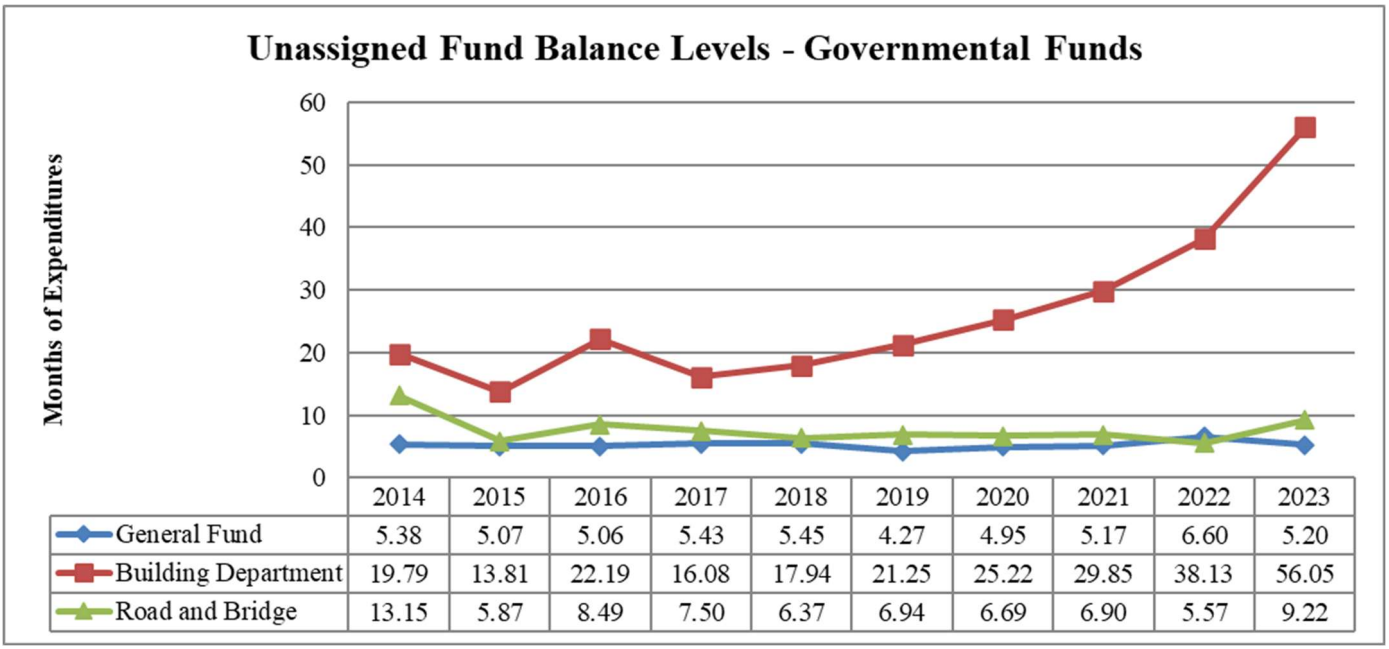
*Amount is calculated using FY 2022 projected revenues and expenses as of 9/6/2022.

Stabilization Reserve for specific non-routine items; i.e. economic downturn or natural disaster. The General Fund requires 4 months of the proposed budget and the Enterprise Funds requires 3 months.

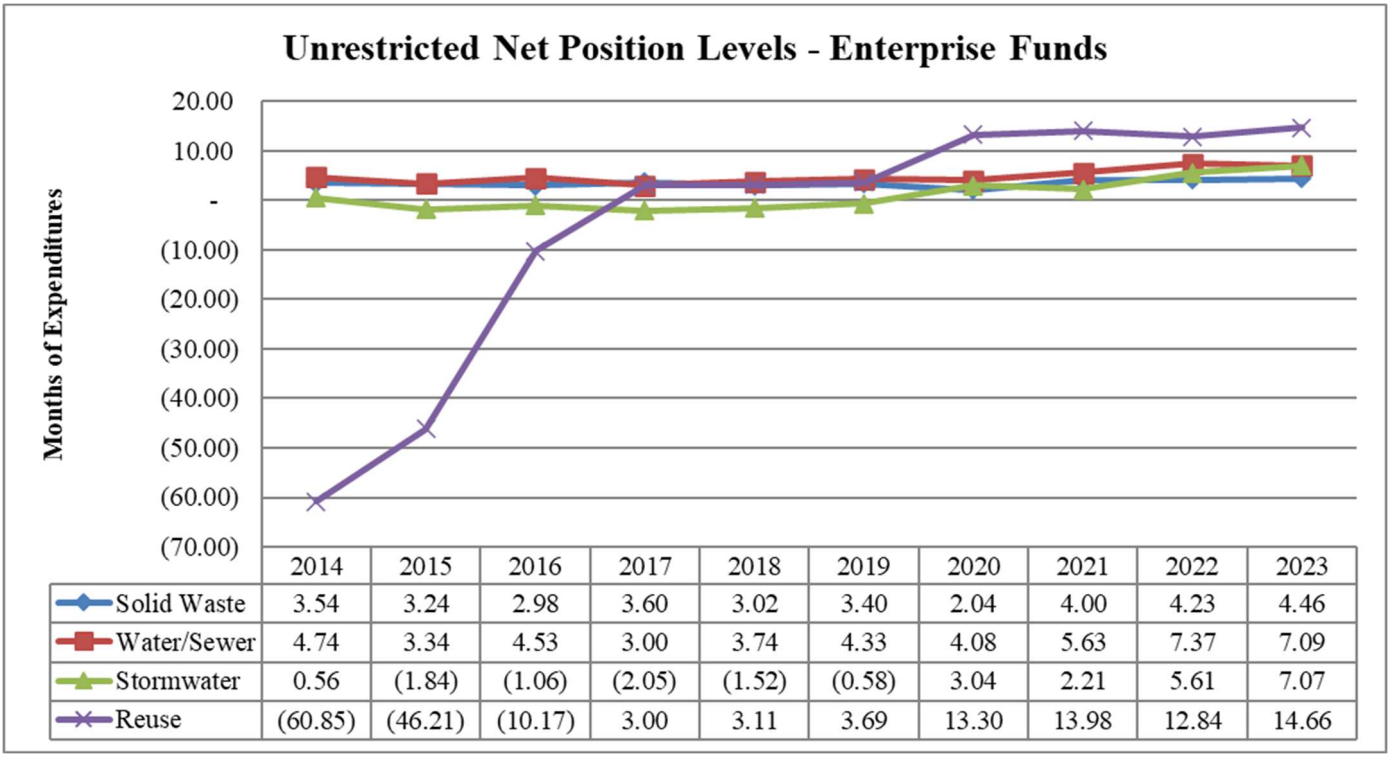
Budget Contingency Reserve for extreme shortfalls. The contingency equals 1 month of the proposed budget.

Surplus Contingency Reserve for one time cost or capital purchases. The surplus reserve takes projected unassigned fund balance less stabilization reserve and budget contingency.

Trends of Unassigned/Unrestricted Fund Balance



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund	5.38	5.07	5.06	5.43	5.45	4.27	4.95	5.17	6.60	5.20
Building Department	19.79	13.81	22.19	16.08	17.94	21.25	25.22	29.85	38.13	56.05
Road and Bridge	13.15	5.87	8.49	7.50	6.37	6.94	6.69	6.90	5.57	9.22



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Solid Waste	3.54	3.24	2.98	3.60	3.02	3.40	2.04	4.00	4.23	4.46
Water/Sewer	4.74	3.34	4.53	3.00	3.74	4.33	4.08	5.63	7.37	7.09
Stormwater	0.56	(1.84)	(1.06)	(2.05)	(1.52)	(0.58)	3.04	2.21	5.61	7.07
Reuse	(60.85)	(46.21)	(10.17)	3.00	3.11	3.69	13.30	13.98	12.84	14.66

Charts demonstrating the levels of unassigned fund balance/unrestricted net position since fiscal year 2014. The Building Department fund balance increase is due to the collection of building permits relating to the City's first hotel currently under development.

- **Operating Budget Policy**

The City adopts an annual operating budget, which is employed as a management control device, for the general governmental activities of the General Fund, Road and Bridge Fund, and the CRA Fund. Budget is also adopted for the business-type activities of the Enterprise Funds of Solid Waste, Water and Sewer, Stormwater and Reuse Funds.

In fiscal year 2011, The City adopted a Budget Policy as Resolution 2010-22 which defines the definition of a balanced budget, the basis of the City's budget, operating and capital budgeting, status of encumbrances at year end, and establishes the need for long and short-term planning measures, performance measures and forecasting. The policy also defines the guidelines for the use of fund balance and provides for the establishment of reserves for capital acquisitions using fund balance.

The City Commission is striving to develop long and short-term goals and objectives to give the City direction in remaining and enhancing its family-friendly, safe atmosphere desired by the Commission and the citizens. This process of developing these types of goals is somewhat foreign and new to the City, so the final product is evolving and being fine-tuned.

- **Basis of Budgeting**

The basis of budgeting is the method used to determine when revenues and expenditures are recognized for budgetary purposes. All funds are budgeted using generally accepted accounting principles (GAAP) which require recognition of transactions or events on a modified accrual basis of accounting. This basis of accounting recognized increases and decrease in financial resources only to the extent that they reflect near-term inflows or outflows of cash. In governmental funds, the modified accrual basis is used both for budgeting and reporting in the City's financial statements. This method includes budgeting for capital expenditures and debt service payments and represents the General Fund, CRA, Road and Bridge and Capital Projects funds. In the City's business-type activities, the modified accrual basis is also used for budgeting all expenditures including capital and debt service however, these funds are reported in the financial statements using full accrual accounting which does not report capital or principal debt service payments as expenses. The City's business-type activities are enterprise funds and include Solid Waste, Water and Sewer, Stormwater and Reuse funds.

- **Balanced Budgeting**

All funds subject to appropriations are required to balance. A balanced budget refers to a budget in which revenues, and all revenue sources, are equal to, or greater than, expenditures. These revenue sources would include any fund balance/net position used to fund approved expenditures. More generally, it refers to a budget that has no budget deficit, but could possibly have a budget surplus.

- **Budgetary Control**

Management of the City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are net. The concept of reasonable assurance recognized that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. The legal level of budgetary control (i.e. the level at which expenditures may not legally exceed appropriations) is the departmental cost center level. The Finance Department monitors expenditures against cost center budgets to ensure that appropriations are not exceeded.

As a recipient of federal and state financial assistance, the City also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by the Finance Department and the City's external auditors. Once this assistance reaches certain limits, the City is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and U.S. Office of Management and Budget Circular A-128, Audits of State and Local Governments. As a part of the City's Single Audit, tests are made to determine the adequacy of the internal control structure, including that portion specifically related to federal financial assistance programs.

In addition, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by City Commission. Activities of the general fund, special revenue funds, capital projects fund and enterprise funds are included in the annual appropriated budget. The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. All expenditures for other than personal services are controlled by a procurement system, which encumbers purchase orders against budgets prior to issuance to the vendors. Purchase orders are not issued until appropriations are made available. Encumbrances outstanding at the end of the year are carried forward and re-encumbered in the next budget year. A budget resolution is approved by the City Commission to appropriate funds for these encumbrances which are funded by fund balance.

- **Budget Amendment Process**

The budget may be amended in two ways. Budget may be transferred between operational line items within a cost center. This is requested by the Department Head, reviewed by the Finance Department and approved by the City Clerk on a budget transfer form. Secondly, budget amendments, which increase expenditures or the spending level of individual departments, are requested by the City Clerk by resolution and approved by the City Commission at regular Commission meetings. Budget amendments are also required when appropriations for personnel budgets or interfund transfers are increased or decreased within a cost center.

- **Procurement Policy**

The purpose of these purchasing regulations is to:

- Provide a uniform means of acquiring goods and services in a manner which protects the interests of taxpayers
- Ensures that qualified vendors have access to the municipal market on a fair and equitable basis
- Applies to all purchases of the City irrespective of the source of funding
- Provides guidelines to user departments

The Finance Department shall serve as the purchasing gateway to provide assistance and technical expertise in purchasing procedures, and to ascertain that user departments understand and comply with established budgetary, purchasing and accounting procedures for overall internal control. No City employee shall order goods or services without the required authorization funding and purchasing/financing documents.
Guidelines:

- Payment for the goods and services shall be made using a purchase order or a Check Request Form, unless the item is a capital asset. All purchases of capital assets require a purchase order. The procurement requirements shall not be artificially divided so as to constitute a small purchase.

- A purchase is considered to be a capital asset when the dollar amount is a unit cost of $2,000 or greater and a useful life exceeding one year and will be capitalized per the useful life schedule. Assets with a unit cost between $500 and $2,000 will be tracked within the fixed asset system for security reasons but not capitalized.
- Small dollar purchases are purchases to one vendor of up to $10,000 and require that budget be established for that purchase. Such materials, services and equipment shall be done through the computerized purchasing system. Quotes may be obtained if deemed appropriate by staff.
- Informal competitive quotes are required when purchasing items costing, in the aggregate, between $10,000 and $100,000. Three written quotes are required and the purchase is awarded to the lowest responsible and qualified vendor.
- All contracts for the procurement of goods and services costing, in the aggregate, in excess of $100,000 shall be on the basis of sealed bids, proposals or quotes solicited through formal advertisement in a newspaper of local or area circulation.
- Local preference is given to vendors within the Palmetto city limits first and within Manatee County second.

- **Capitalization Policy**

The City's Capitalization Policy was adopted April, 2018. The policy allows for the capitalization thresholds of assets including land, buildings, infrastructure, equipment, vehicles and intangible assets are budgeted using the modified accrual method of accounting but are reported in the business activities and government-wide financial statements using full accrual. Capital assets are defined by the government as assets with an initial, individual cost per the schedule below. Equipment and vehicles with an individual cost between $500 and $2,000 are tracked as sundry items only, and not recorded as capital assets or depreciated. Capital assets are recorded at historical cost or estimated historical cost if constructed. Capital expenditures are reported in greater detail Capital Improvement Section.

Capital assets of the primary government are depreciated, using the straight-line method over the following estimated useful lives using these capitalization thresholds:

Assets	Useful Life	Threshold
Buildings	30 years	$20,000
Machinery and equipment		
Computer Equipment	4 years	$ 2,000
Equipment and vehicles	7 years	$ 2,000
Software	7 years	$20,000
Infrastructure		
General Infrastructure	40 years	$20,000
Infrastructure Equipment	20 years	$ 2,000

Donated capital assets are recorded at estimated fair value at the date of donation. The government reports infrastructure assets on a network and subsystem basis. Accordingly, the amounts spent for the construction or acquisition of infrastructure assets are capitalized and reported in the government-wide financial statements.

Total Capital Expenditures by Fund for Fiscal Year 2023

			Projects					
Capital by Fund	Operating	Capital Lease	Current Revenues	Fund Balance	Impact Fees	Grants	Carryover	Total
General Fund	156,091	410,230	50,000	4,000	25,000			645,321
Community Redevelopment Agency	2,265,000							2,265,000
Half Cent Infrastructure Fund							250,000	250,000
Road & Bridge Fund	10,900	41,539		917,255	600,000			1,569,694
Capital Projects Fund						1,500,000	375,518	1,875,518
Solid Waste Fund	8,000	61,539		9,500.00			23,000	102,039
Water/Sewer Fund	45,261	119,614	613,586	1,369,432			1,713,237	3,861,130
Stormwater Fund		11,539	83,394	274,417			151,189	520,539
Reuse Fund	2,500	81,539	21,446	262,500			34,494	402,479
Total Capital by Fund	**$ 2,487,752**	**$ 726,000**	**$ 768,426**	**$ 2,837,104**	**$ 625,000**	**$ 1,500,000**	**$ 2,547,438**	**$ 11,491,720**

Additional details of city-wide capital expenditures are located in the Capital improvement section of this document.

- **Debt Management Policy**

The City's Debt Management Policy was adopted in June, 2008. The policy establishes guidelines for the conditions for issuing debt, project life, type and management of debt and the restrictions on debt issuance, service and outstanding debt. While the City has no legal debt limits, it has generally chosen to limit its borrowing activities to bank qualified loans and capital leases at this time. This choice sets a limit of $10,000,000 in financing activities per calendar year.

The City may incur debt to finance the construction or acquisition of infrastructure and other assets and equipment or to refinance existing debt for the purpose of meeting its governmental obligation to its residents. Such debt obligations are to be issued and administered in such fashion as to obtain the best long-term financial advantage to the City and its residents. Long term debt should:

1. Be financed for a period not to exceed the useful life of the asset being financed (minimum useful life of four years).
2. Not be used to fund the City's current operations; i.e. personnel, operating and/or debt service.
3. Be in the form of bank qualified loans, bonds or a capital leasing program as in the best interest the City.
4. Be tracked and evaluated annually.
5. Be maintained within the accepted benchmarks indicated by the table below.

The City plans financing activity during fiscal year 2023 for its capital lease ($710,000) for equipment.

Debt Ratios

Item # and Item Description	City Wide	Target Ratio	Governmental Funds*	Proprietary Funds	Total City	CRA Fund Information Only
1 Population	13,493					
2 Assessed taxable property value	1,190,923,522					
3 Personal income per capita	$ 29,252					
4 Total Debt projected at 9/30/22			6,940,612	10,896,237	17,836,849	859,348
5 Total Revenue FY2023			17,389,487	14,868,859	32,258,346	5,119,934
6 Operating Expenses FY2023 **			14,295,133	9,356,832	23,651,965	2,448,328
7 Net Operating Income (Loss)			3,094,354	5,512,027	8,606,381	2,671,606
8 Debt Service FY2023			1,261,518	1,945,329	3,206,847	460,756
9 Net Debt Per Capita	#4 / #1	≤ $900	514	808	1,322	64
10 Percentage of assessed taxable property value	#4 / #2	≤ 3%	0.58%	0.91%	1.50%	0.07%
11 Net debt per capita as a percentage of income per capita	#10 / #3	≤ 5%	1.76%	2.76%	4.52%	0.22%
12 Debt Service Coverage Ratio	#7 / #8	≥ 110%	245%	283%	268%	580%

It is necessary to note that prior to fiscal year 2012, the city's population was estimated to be in excess of 14,000. However, during the 2010 Census, the population was determined to be 12,606 and is now estimated at 13,493 for as of April 2022. The Net Debt Per Capita for the total City has decreased by 100 points due to the payoff of the Reuse SRF loan in the Proprietary Fund. When applying for financing, the lending institution institutes its own calculation and considering the closeness of the ratios, the overall ratios are determined to be within acceptable limits. However, future financing should be reviewed at the individual fund level to determine feasibility.

- **Debt Service**

The City's Debt Policy allows for the funding of capital purchases through debt not to exceed the life of the asset being financed. The table below summarizes the City's debt and includes equipment items that will be financed through four year capital leases.

The City will continue aggressively applying for all available grant funds and assessing available City funds for future pay-as-you-go projects to ensure the City's economic stability.

The City has a projected debt obligation of $18,696,066 as of September 30, 2022 which is comprised of bank qualified loans, state revolving fund loans, interlocal agreement and capital leases.

Outstanding Debt and Debt Service

The debt service outstanding at the end of fiscal year 2022 and budgeted debt service payments for fiscal year 2023 is illustrated in the following tables:

Loan	Maturity	Original Loan Issued	Governmental Loan Balance as of September 30, 2022	Business type Loan Balance as of September 30, 2022	Total Principal Outstanding as of September 30, 2022
SRF - Reuse	12/15/2022	415,000	-	2,525	2,525
SRF - EQ Design	12/15/2038	368,749		305,313	305,313
SRF - EQ Basin Constr	12/15/2038	6,546,496		5,903,291	5,903,291
2014 BB&T Loan	08/31/2029	1,250,000	-	652,798	652,798
2019 Keybank	01/01/2028	7,151,300	-	3,762,500	3,762,500
Reuse TPT Loan *	09/30/2023	500,000	-	56,908	56,908
2022 Sterling Bank	01/01/2032	5,636,000	5,163,000		5,163,000
Capital Leases	Various	4,589,055	1,100,167	890,217	1,990,384
Existing City Debt		**26,456,600**	**6,263,167**	**11,573,551**	**17,836,718**
CRA 2006 BOA Loan	07/31/2026	4,395,000	859,348	-	859,348
Existing CRA Debt		**4,395,000**	**859,348**	**-**	**859,348**
Total City-wide Debt		**30,851,600**	**7,122,515**	**11,573,551**	**18,696,066**
Proposed New Debt - as budgeted**					
Lincoln Pk Aquatics Ctr	01/01/2032	2,001,360	2,001,360		2,001,360
2023 Capital Lease	02/01/2027	710,000	-	-	-
Total 2020 Debt			**2,001,360**	**-**	**2,001,360**
Total Existing and Proposed Debt			**$ 9,123,875**	**$ 11,573,551**	**$ 20,697,426**

* Reuse TPT Loan is an internal advance of funds from the City's Trailer Park Trust for the completeion of the ASR Well to be repaid in ten years from reuse user fees.
**2023 - Capital Lease interest is estimated at 4% over a 4 year term.
**Lincoln Park Aquatics Center is a 10 year interlocal agreement with Manatee County to construct a community aquactics center.

FY 2023 Governmental Debt Service (Principal)	FY 2023 Governmental Debt Service (Interest)	FY 2023 Business Type Debt Service (Principal)	FY 2023 Business Type Debt Service (Interest)	Total FY2023 Debt Service
		2,526	20	2,546
		17,512	3,401	20,913
		338,792	41,265	380,057
		84,976	18,945	103,921
198,474	14,739	852,529	63,308	1,129,050
		56,909	1,707	58,616
489,000	59,514			548,514
425,353	14,638	365,378	11,742	817,111
1,112,827	**88,891**	**1,718,622**	**140,388**	**3,060,728**
219,750	30,000	-		249,750
219,750	**30,000**	**-**	**-**	**249,750**
1,332,577	**118,891**	**1,718,622**	**140,388**	**3,310,478**
200,136	-			200,136
60,564	10,104	22,129	3,691	96,487
260,700	**10,104**	**22,129**	**3,691**	**296,623**
$ 1,593,277	**$ 128,995**	**$ 1,740,751**	**$ 144,079**	**$ 3,607,101**

Fiscal Year 2023 Debt Service By Fund

Fund	Principal Payments	Interest Payments	Total Debt Service	Budgeted New Debt Service	Total Overall Debt Service
General Fund	386,751	16,383	403,134	59,797	462,931
Infrastructure Sales Tax - Capital	489,000	59,514	548,514	-	548,514
CRA	219,750	30,000	249,750	211,006	460,756
Road and Bridge	237,076	12,994	250,070	-	250,070
Total Governmental Funds	1,332,577	118,891	1,451,468	270,803	1,722,271
Solid Waste	29,870	1,322	31,192	-	31,192
Water and Sewer	1,233,975	109,688	1,343,663	2,038	1,345,701
Stormwater	239,029	16,227	255,256	23,782	279,038
Reuse	215,748	13,151	228,899	-	228,899
Total Business-Type Funds	1,718,622	140,388	1,859,010	25,820	1,884,830
Total City-Wide Debt Service	**$ 3,051,199**	**$ 259,279**	**$ 3,310,478**	**$ 296,623**	**$ 3,607,101**

Personnel Budget

The city values each one of its 105 employees. Without them, the city would not be able to provide the level of service to the citizens. The City's personnel expenses for fiscal year 2023 are $10,086,467 and accounts for 27.65% of city-wide total operating budget not to include transfers out.

The budget contains funding for 142 positions; 99 active full-time, 6 active part-time and 6 elected officials of which 25 unfilled full-time and 6 unfilled part-time positions are vacant.

The Mayor's and Commissioners salaries will increase to $75,000 and $18,000 respectively for FY2023. All general employees will receive a 3% base pay increase and a 5% COLA increase, totaling an 8% increase for all general employees. In addition, the city took a proactive approach an increased the lowest grade to $15.45 per hour.

The sworn PBA agreement is current until the FY24 budget. For FY23 there is a $1000 base pay increase per Officer, and step increases for Officers, Corporals and Sergeant of 2.94%, 2.7%, and 2.46% respectively. Total wages for sworn officers increased $103,584 or 2.38% in comparison to fiscal year 2022.

The Cross Connect department unfunded one full time position, transferred one position, and downgraded two other full-time positions that will save the city approx. $65,000 in wages and benefit costs for the year. The funding will be used to in the Water department to cover a portion of contract services.

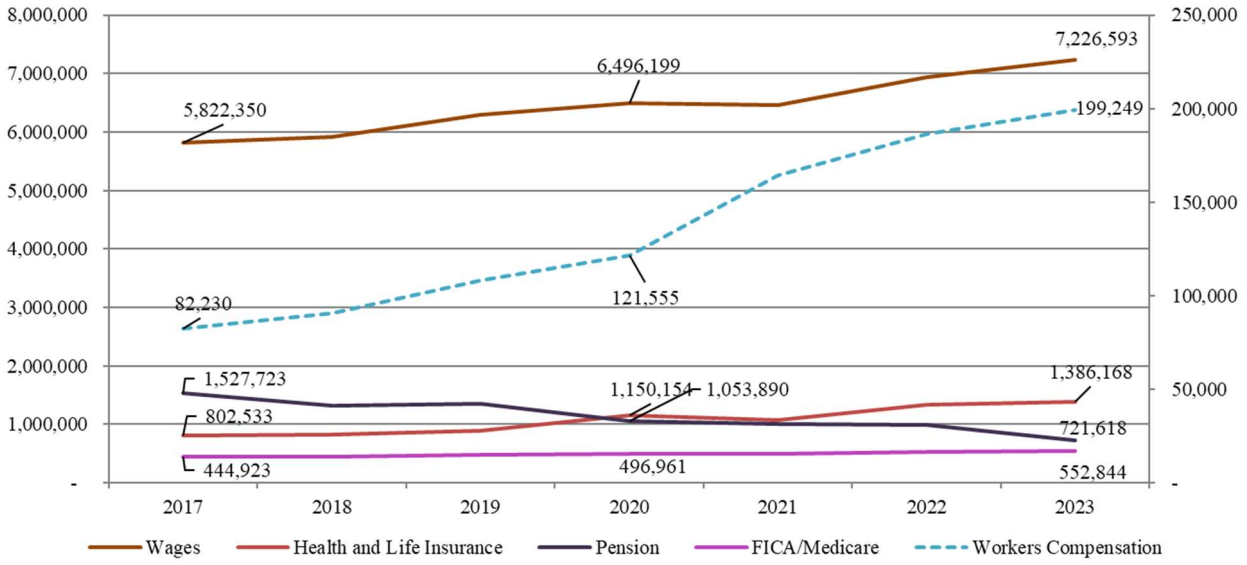
Pension costs are loaded based on the actuarial report received in January 2022. The rate for PD decreased from 17.93% to 17.01% in FY2023. General Employees' pension decreased from 15.03% to 8.67%. Both plans are 100% funded as of the September 30, 2021, actuarial.

Fiscal year 2023 Personnel Budget:

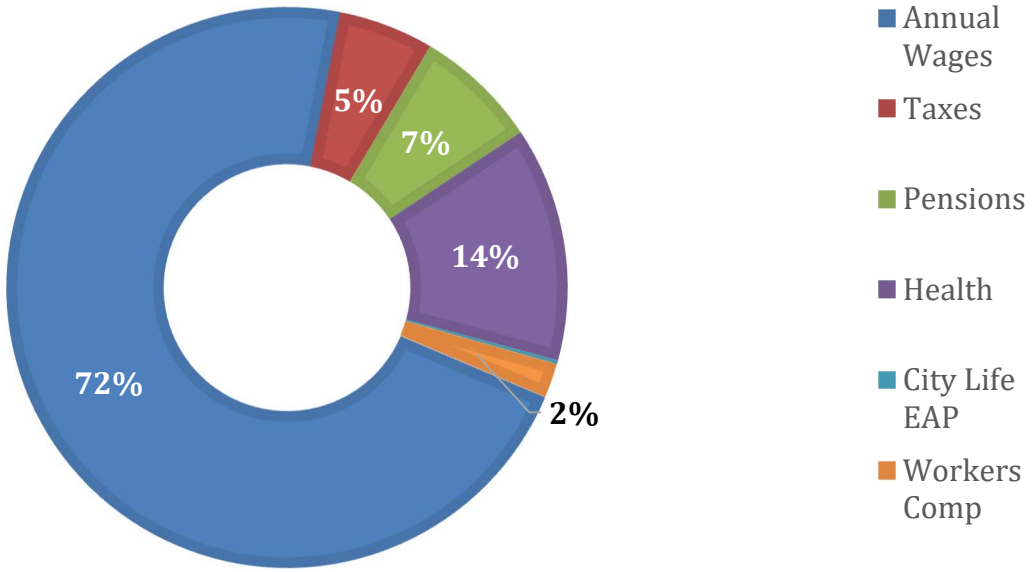
This fiscal year will see savings in employee benefit and pension cost compared to last year yet hiring and retention challenges continue city wide.

- Wages are up $322,151 or 4.7% over FY22.
- Total benefits costs are down $137,149 or 4.58% from FY22 mainly due from the decrease in pension cost.
- Pension costs are 9.9% of annual wages, which is 2.7% lower than FY22 due to a decrease of 3.6% in Police pension rates and a 38% decrease in the General Employee Pension rate.
- Health insurance is 6.1% of annual wages, which is a 7.1% decrease from FY22. The decrease took into consideration the higher wages in FY23. Health insurance increased $79,794 or 6.1% from FY22. The new rates for employee health insurance are 9.5% higher than the previous year which is a 10.5% savings compared to FY22.
- Workers' Compensation insurance increased 7.3% over the prior year and related to over all claims history related to pending closeout from FY2020.

7 Year History of Wages/Benefits - 2017-2023



2023 PERSONNEL COST



Personnel Cost for Fiscal Year 2022-2023

Breakdown by Department by Fund

Departments	Dept	Annual Wages	Taxes	Pensions	Health	City Life EAP	Workers Comp	Total Benefits	Total Cost
Mayor & Commission	511	226,651	17,338	16,500	18,872	421	398	53,529	280,180
City Clerk	512	172,667	13,209	14,970	30,394	557	308	59,439	232,106
Information Technologies	513	62,348	4,770	-	16,598	204	111	21,684	84,032
City Attorney	514	-	-	-	-	-	-	-	-
Finance	515	482,548	36,916	41,835	93,653	1,578	2,123	176,109	658,657
Human Resources	516	146,526	11,210	12,270	18,872	456	252	43,061	189,587
Events and Facilities	579	52,166	3,991	4,523	-	143	1,429	10,086	62,252
Police Department	521	3,140,268	240,234	386,323	591,212	8,960	91,835	1,318,551	4,458,819
Code Enforcement	523	101,542	7,768	8,804	18,872	331	2,783	38,557	140,099
Public Works Administration	540	369,610	28,275	32,046	42,104	1,176	5,756	109,356	478,966
Planning Department	543	128,629	9,840	11,152	23,232	418	229	44,872	173,501
Fleet Maintenance Department	549	151,074	11,558	13,099	39,311	495	4,441	68,905	219,979
Parks & Recreation Department	572	333,534	25,515	28,917	79,262	1,000	13,567	148,267	481,801
Building Department	524	98,842	7,561	6,491	18,872	246	176	33,346	132,188
Total General Fund		**5,466,405**	**418,185**	**576,930**	**991,254**	**15,985**	**123,408**	**2,125,762**	**7,592,167**
Community Redevelopment Agency	559	405,094	30,990	31,908	51,540	1,079	977	116,494	521,588
Total CRA Fund		**405,094**	**30,990**	**31,908**	**51,540**	**1,079**	**977**	**116,494**	**521,588**
Road & Bridge Department	541	186,063	14,234	16,132	47,180	600	19,869	98,013	284,076
Total Road & Bridge Department		**186,063**	**14,234**	**16,132**	**47,180**	**600**	**19,869**	**98,013**	**284,076**
Solid Waste Department	534	112,580	8,613	9,760	24,534	253	3,029	46,189	158,769
Total Solid Waste Fund		**112,580**	**8,613**	**9,760**	**24,534**	**253**	**3,029**	**46,189**	**158,769**
Water Services	533	144,328	11,042	7,807	28,308	456	5,426	53,038	197,366
Sewer Services	535	337,942	25,852	29,298	84,208	1,079	8,765	149,203	487,145
Utility Customer Service	536	249,831	19,112	21,661	51,540	807	3,138	96,257	346,088
Waste Water Treatment Plant	537	-	-	-	-	-	-	-	-
Total Water/Sewer Fund		**732,101**	**56,006**	**58,766**	**164,056**	**2,342**	**17,329**	**298,498**	**1,030,599**
Stormwater Services	538	190,360	14,565	16,505	47,963	515	20,328	99,875	290,235
Total Stormwater Fund		**190,360**	**14,565**	**16,505**	**47,963**	**515**	**20,328**	**99,875**	**290,235**
Reuse Services	539	133,990	10,251	11,617	38,527	340	14,309	75,043	209,033
Total Reuse Fund		**133,990**	**10,251**	**11,617**	**38,527**	**340**	**14,309**	**75,043**	**209,033**
Grand Total		**$7,226,593**	**$552,844**	**$ 721,618**	**$1,365,054**	**$21,114**	**$199,249**	**$2,859,874**	**$10,086,467**

Personnel cost for Fiscal Year 2022-2023
FY2023 Payroll with 8% Adopted Increase - GE

				All Employees Insurance				
	FY23 Annual Salary	Taxes	Pensions	Health	Life	Work Comp	Total Benefits	Total Position Cost
Breakdown by Fund								
General Fund	5,367,563	410,624	570,439	972,382	15,739	123,232	2,092,416	7,459,979
Building Department	98,842	7,561	6,491	18,872	246	176	33,346	132,188
CRA	405,094	30,990	31,908	51,540	1,079	977	116,494	521,588
Road and Bridge	186,063	14,234	16,132	47,180	600	19,869	98,013	284,076
Solid Waste	112,580	8,613	9,760	24,534	253	3,029	46,189	158,769
Water & Sewer	732,101	56,006	58,766	164,056	2,342	17,329	298,498	1,030,599
Stormwater	190,360	14,565	16,505	47,963	515	20,328	99,875	290,235
Reuse	133,990	10,251	11,617	38,527	340	14,309	75,043	209,033
Total Personnel Cost	7,226,593	552,844	721,618	1,365,054	21,114	199,249	2,859,874	10,086,467

Breakdown by type	FY2022		FY2023		Increase (Decrease)
Total Wages		6,904,442		7,226,593	322,151
FICA		527,817		552,844	**25,027**
General Employee Pension Contribution	641,093		397,755		(243,338)
Police Department Pension Contribution	335,988		323,863		(12,125)
Non-pensioned Department Heads					-
Total Pension Contribution		977,080		721,618	**(255,462)**
Health Dental and Life Insurance	1,306,379		1,386,163		79,784
Workers Compensation	185,656		199,249		13,593
Total Insurance		1,492,035		1,585,412	**93,377**
Total Benefits		2,996,932		2,859,874	**(137,058)**
Total Cost of Payroll		**$ 9,901,374**		**$10,086,467**	**$ 185,093**
% of Total Benefits to Total Wages		30.3%		28.4%	

Summary of Positions

The Final personnel budgets include:

Total Funded Positions

Full Time Funded Positions	124
Part Time Funded Positions	12
Elected Officials	6
Total Funded Positions	142

New Positions - Full Time Funded **1**

1 Utility Manager (Sewer) Promotion

Vacant Positions - Part Time Funded **6**

1 Crossing Guard
1 Building Inspector – Building
1 Intern - (CRA) NEW
1 Intern - (CRA) NEW
1 Intern - (CRA) NEW
1 Intern - (CRA) NEW

Vacant Positions - Full Time Funded **28**

4 Police Officers
1 Crossing Guard - (PT)
2 Dispatchers - PD
1 Code Enforcement Officer
1 Building Inspector (PT) – Building
1 Development Services Technician
1 PW Supervisor - Water
2 Service Worker I – Sewer
1 Service Worker III – Sewer
1 PW Supervisor - Reclaim
2 Service Worker I – Reclaim
1 Equipment Operator – Reclaim
1 Equipment Mechanic I - Fleet
1 Service Worker I – R&B
1 Servie Worker II - R&B
1 Sign Maintenance Tech - R&B
1 City Planner - Planning
1 Equipment Operator – Stormwater
1 Crew Leader - Stormwater
1 Assistant CRA Director - CRA
1 Service Worker I – Parks
1 Service Worker III - Parks

CITY OF PALMETTO, FLORIDA
2022-2023 BUDGET

HISTORY OF STAFFING LEVELS

Department	FY 2019	FY 2020	FY 2021	FY 2022	Positions Unfunded FY2023	Positions Added FY 2023	FY 2023	Variance FY22 vs FY23	
FULL-TIME POSITIONS									
GENERAL FUND									
Mayor and Commission (6 elected)	7	7	7	7	0	0	7	0	
City Clerk	2	2	2	2	0	0	2	0	
Information Technology	1	1	1	1	0	0	1	0	
Finance	8	8	8	8	0	0	8	0	
Human Resources	1	1	1	2	0	0	2	0	
Events and Facilities	1	1	1	1	0	0	1	0	
Police:									
Administrative Service	14	14	13	15	0	0	15	0	
Sworn Police Officers	34	34	34	34	0	0	34	0	
Code Enforcement	3	3	3	2	0	0	2	0	
Public Works Administration	6	6	5	5	0	0	5	0	
Planning	2	2	2	2	0	0	2	0	
Fleet Management	3	3	3	3	0	0	3	0	
Parks and Recreation	9	9	8.4	8.4	0	0	8.4	0	
Building Department	2	2	2	2	0	0	2	0	
COMMUNITY REDEVELOPMENT AGENCY FUND									
Community Redevelopment Agency (CRA)	3	4	5	5	0	0	5	0	
ROAD AND BRIDGE FUND									
Streets Department	5	5	5	5	0	0	5	0	
SOLID WASTE FUND									
Solid Waste Department	5	3	2.6	2.6	0	0	2.6	0	
WATER AND SEWER FUND									
Cross Connect	2	2	2	2	2	0	0	-2	**1**
Water Department	5	5	5	6	3	0	3	-3	**2**
Sewer Department	8	8	8	8	0	0	8	0	
Customer Service	7	6	6	6	0	0	6	0	
STORMWATER FUND									
Stormwater	4.75	4.75	4.5	4.5	0	0	4.5	0	
REUSE FUND									
Reclaimed Water Department	1.25	2.25	2.5	3.5	0	0	3.5	0	
Total Full-Time Positions	**134**	**133**	**131**	**135**	**5**	**0**	**130**	**-5**	
PART -TIME POSITIONS									
Police	9	9	9	8	1	0	7	-1	**3**
Finance	1	0	0	0	0	0	0	0	
Human Resources	1	1	1	0	0	0	0	0	
Building Department	1	1	1	1	0	0	1	0	
Community Redevelopment Agency (CRA)	5	1	1	0	0	4	4	4	**4**
Total Part Time Positions	**17**	**12**	**12**	**9**	**1**	**4**	**12**	**3**	
Total City-Wide Positions	**151**	**145**	**143**	**144**	**6**	**4**	**142**	**-2**	

Notes: Variances FY22 Vs FY23

1 Reduce two (2) service worker positions to fund contract services
2 Reduce one (1)crew leader, two (2) service worker positions to fund contract services
3 Unfund one (1) part-time crime analyst position
4 Added four (4) part-time interns

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General Fund - 001

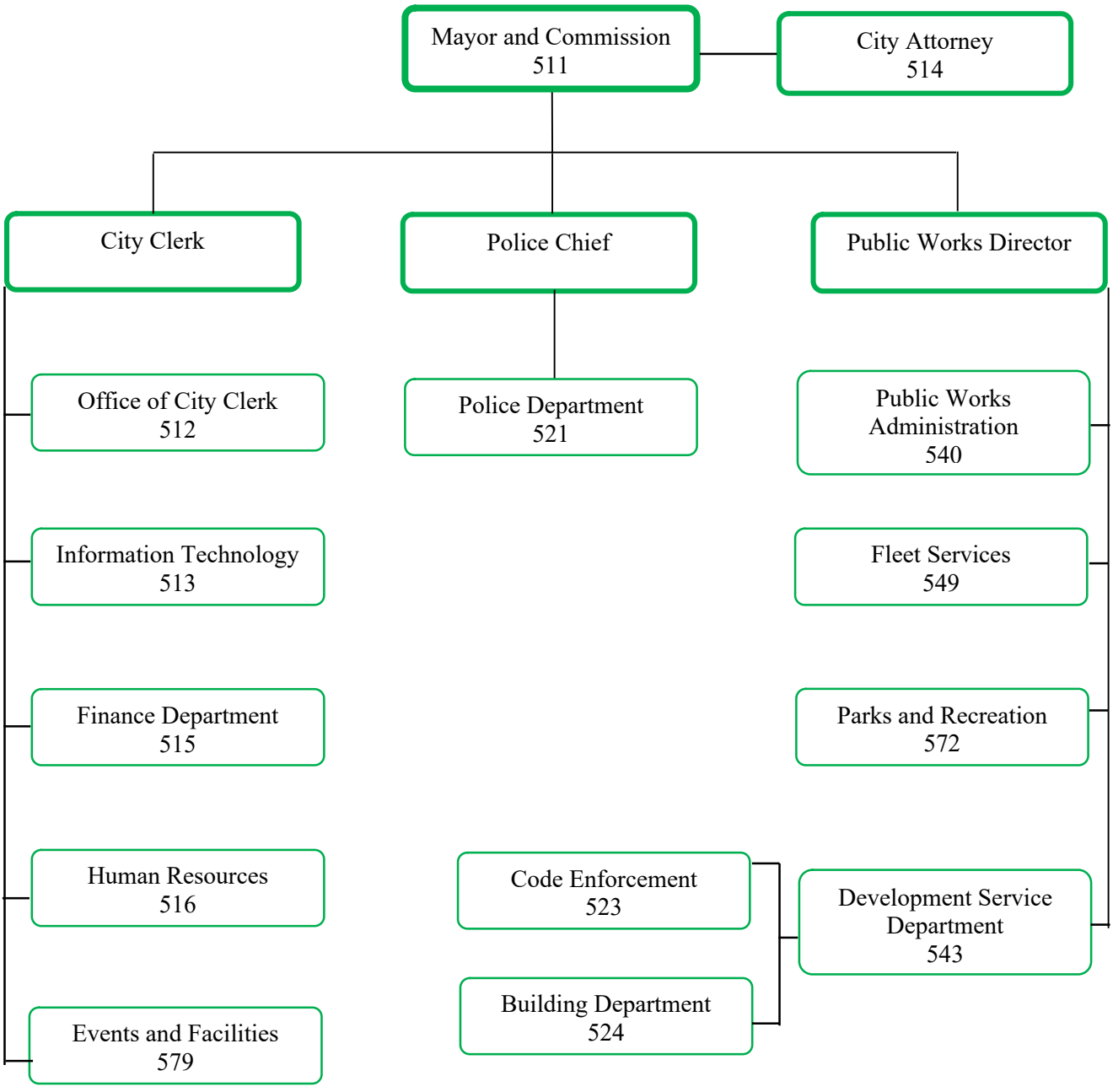
The General Fund is the chief operating fund of the government and accounts for all resources not accounted for in another fund. It is the only fund required to be maintained by a government. The principal sources of revenues of the General Fund are property taxes, sales and use taxes, franchise and permit fees, and fine and forfeitures. The primary governmental functions occurring within this fund are general government operations that support the entire city. These operations include:

- 511 - Mayor and Commission
- 512 - City Clerk
- 513 - Information Technology
- 514 - City Attorney
- 515 - Finance
- 516 - Human Resources
- 579 - Events and Facilities
- 521 - Police Department
- 523 - Code Enforcement
- 524 - Building Department
- 540 - Public Works Administration
- 543 - Planning Department
- 549 - Fleet Services
- 572 - Parks and Recreation



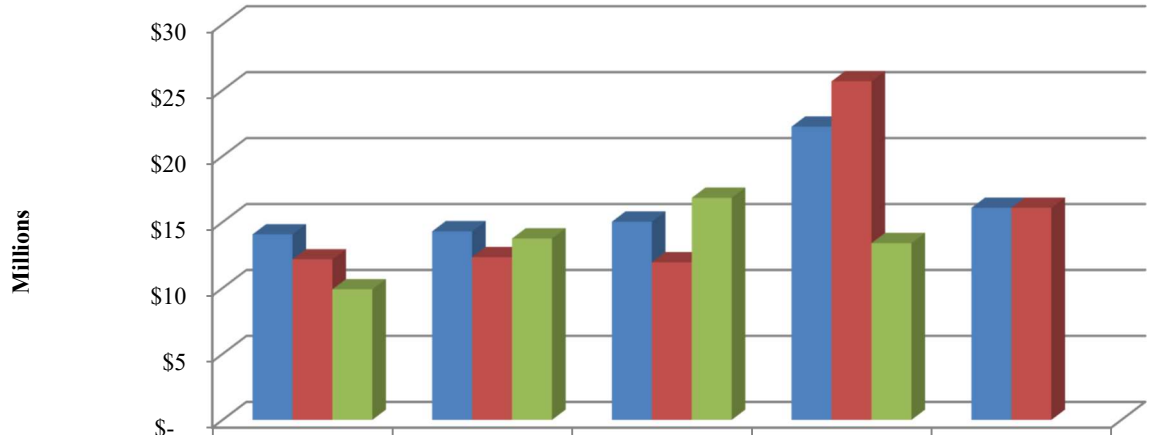
The General Fund receives compensation from other funds in the form of transfers-in for services provided by Information Technology, Finance, Human Resources, Public Works Administration and Fleet Services. These cost centers provide support services city-wide and are allocated to the other funds by determining factors in each cost center. These factors include the number of employees, vehicles serviced, and the number of computer users in each cost center.

GENERAL FUND ORGANIZATIONAL CHART



GENERAL FUND – 001

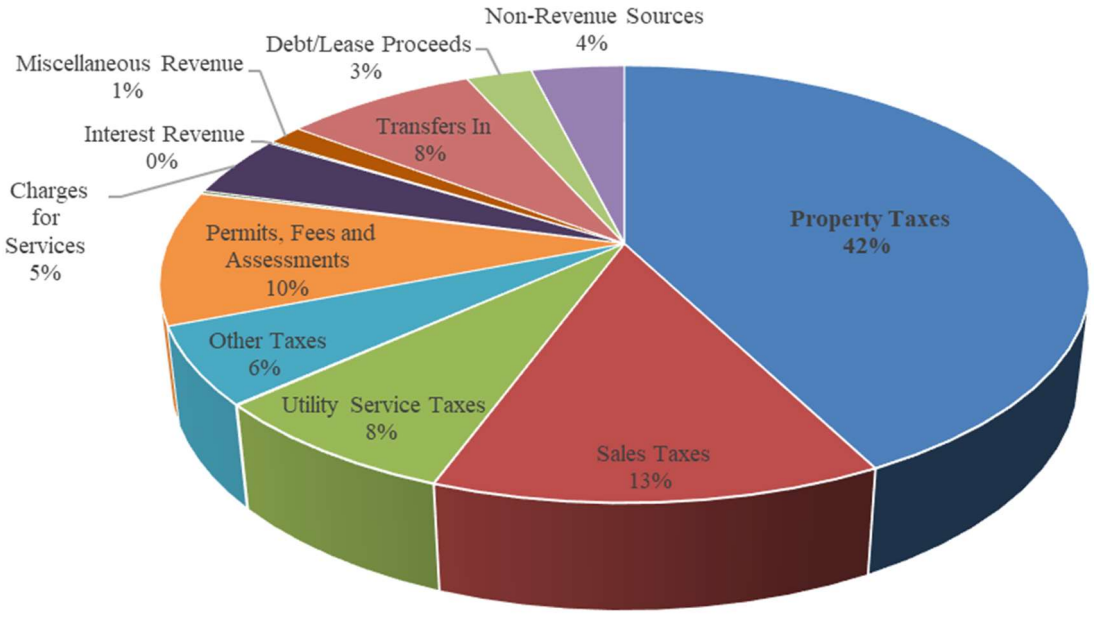
5-Year Revenue, Expense and Fund Balance



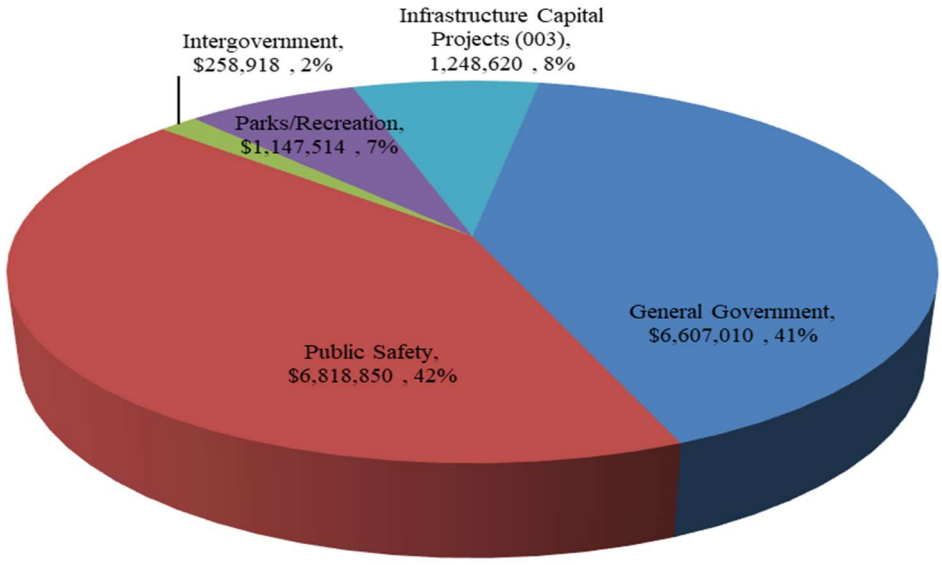
	FY2019	FY2020	FY2021	*FY2022	**FY2023
Revenue	$14,066,229	$14,302,508	$15,031,968	$22,237,037	$16,080,912
Expense	$12,170,321	$12,342,976	$11,949,511	$25,673,596	$16,080,912
Combined Fund Balance (001/003)	$9,899,578	$13,755,018	$16,837,481	$13,400,922	

***Projected** ****Estimated**

Revenues by Source



GENERAL FUND – 001



Budgeted Expenditures by Function

- **General Government** expenditures total $6,607,010; Departments in this category are: Mayor/Commission, City Clerk, City Attorney, IT, Finance, HR, Public Works Administration, Planning and Grants.
- **Public Safety** expenditures $6,818,850; Departments in this category are Police, Building Department and Code Enforcement.
- **Intergovernmental** expenditures $258,918; this represents Fleet Maintenance.
- **Parks/Recreation** expenditures $1,147,514; this represents the Parks and Recreation Department.
- **Infrastructure Capital Projects** expenditures $1,248,620; this represents projects specific to the Infrastructure capital improvement project list for Public Safety, Transportation, and Parks and Recreation. Refer to the Capital Projects section for further details.
- **Total General Fund expenses are $16,080,912. The comparison from the prior is excluded due to the one-time expense for the construction cost associated with new Police Department.**

GENERAL FUND – 001/003
Revenue Analysis and Forecasting

Revenue Trends

The General Fund is estimated to receive $16,080,912 in FY2023 of which 78.9% or $ $12,687,416 is generated from Ad Valorem Taxes (42.42% - $6,822,105), Sales Tax (13.17% or $2,117,503), Permit, Fees and Assessments (9.93% - $1,596,278), Utility Service Tax (7.68% - $1,234,631), and Other Taxes (5.7% - $916,899).

The City of Palmetto forecast is based on trend analysis and anticipated economic reactions for Utility Service Tax and Permit, Fees and Assessments. The Ad Valorem Revenues are assessed by the Manatee County Property Appraiser and State Revenues are estimated by the Office of Economic & Demographic Research. The forecast is based on conservative assumptions especially with so many uncertainties with property taxes and the stability of housing market.

The purpose of the forecast is to provide a model that indicates revenue surpluses and shortfalls that could occur. This will allow City Management to identify and prepare for future financial difficulties. Accurate revenue forecasting is essential in the budget preparation.

Revenue Detail

***Ad Valorem Taxes – General Fund* - $6,822,105 (42.42% of General Fund Revenue)**

Ad Valorem Tax is a locally levied tax imposed on property based on the assessed value of $1,190,923,522. The millage rate for fiscal year 2023 is 5.9671 per $1,000 of assessed value. This fiscal year the millage rate is 12.57% greater than the rolled back rate of $5.3006.

The ad valorem taxes make up 42.42% of the city's general fund revenues as shown on the previous page and 12.6% overall revenue. As illustrated by the chart below, ad valorem taxes are expected to slightly increase though fiscal year 2025. The economy is improving, residential sales increased and projecting increases in assessed values in future years; this created a 14.45% increase in the city's tax base for the fiscal year 2023 budget year. The City is monitoring the growth, economy, and projected tax increase upon exiting from the COVID pandemic. For Fiscal Year 2024 and 2025 the City projects a 6% increase over FY2023 based on the new residential construction and sales.

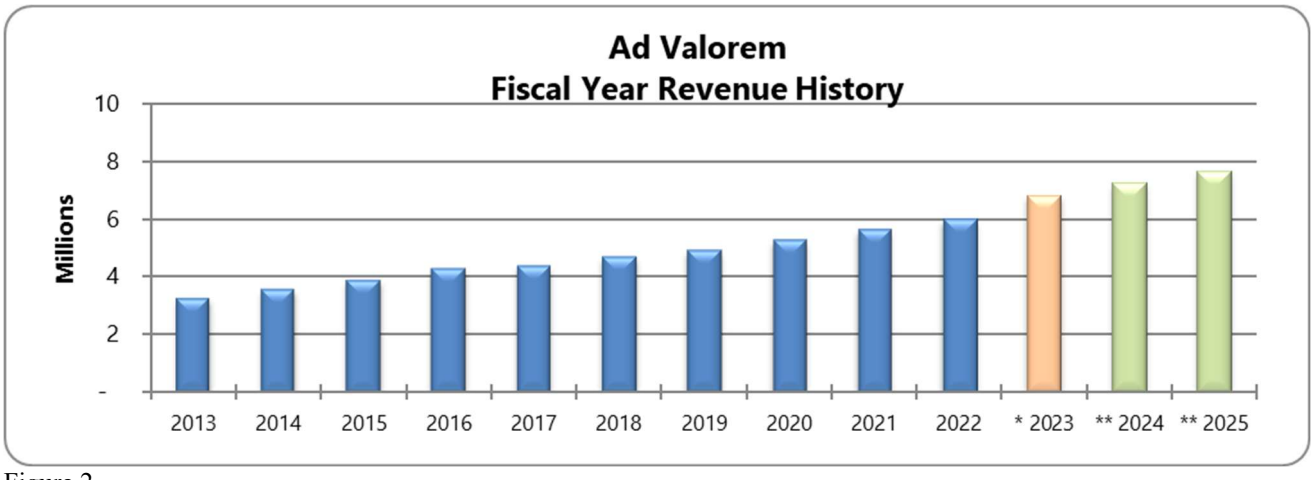


Figure 2

The graph in Figure 3 illustrates 10 years of ad valorem history and includes the millage rate, assessed value and ad valorem revenue. The City's millage rate is 5.9671 for FY 2023 and has not changed since FY2016.

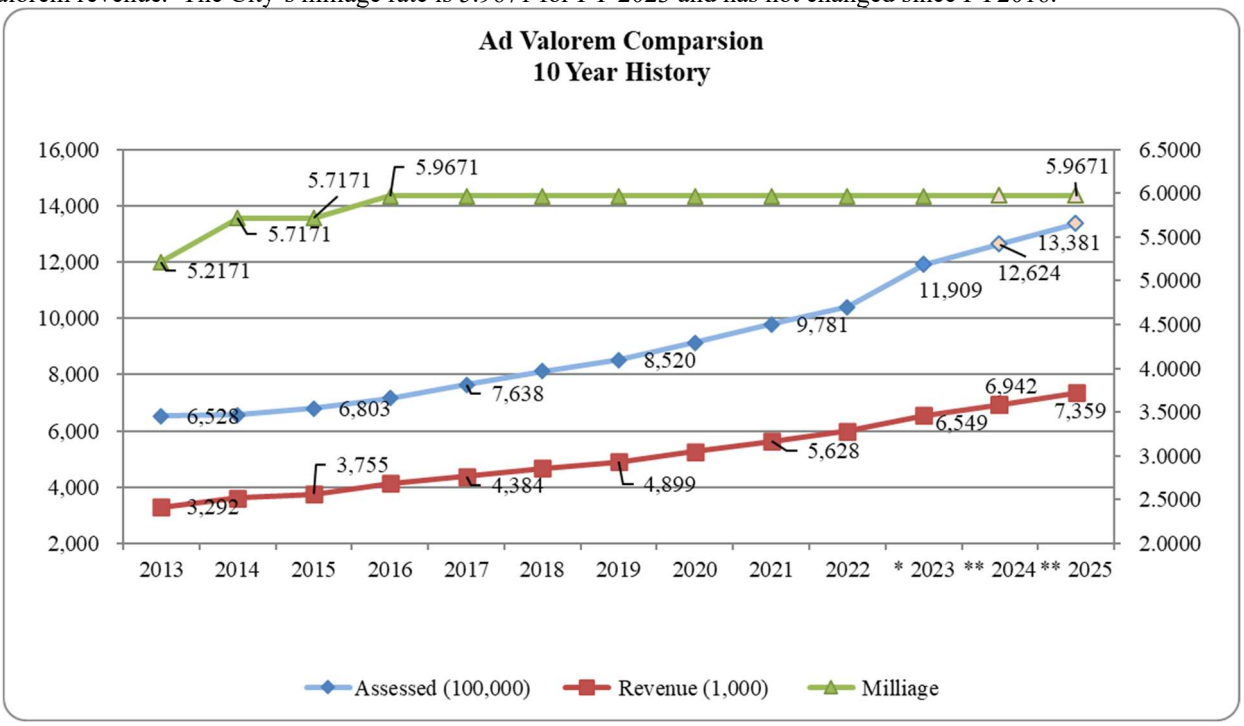
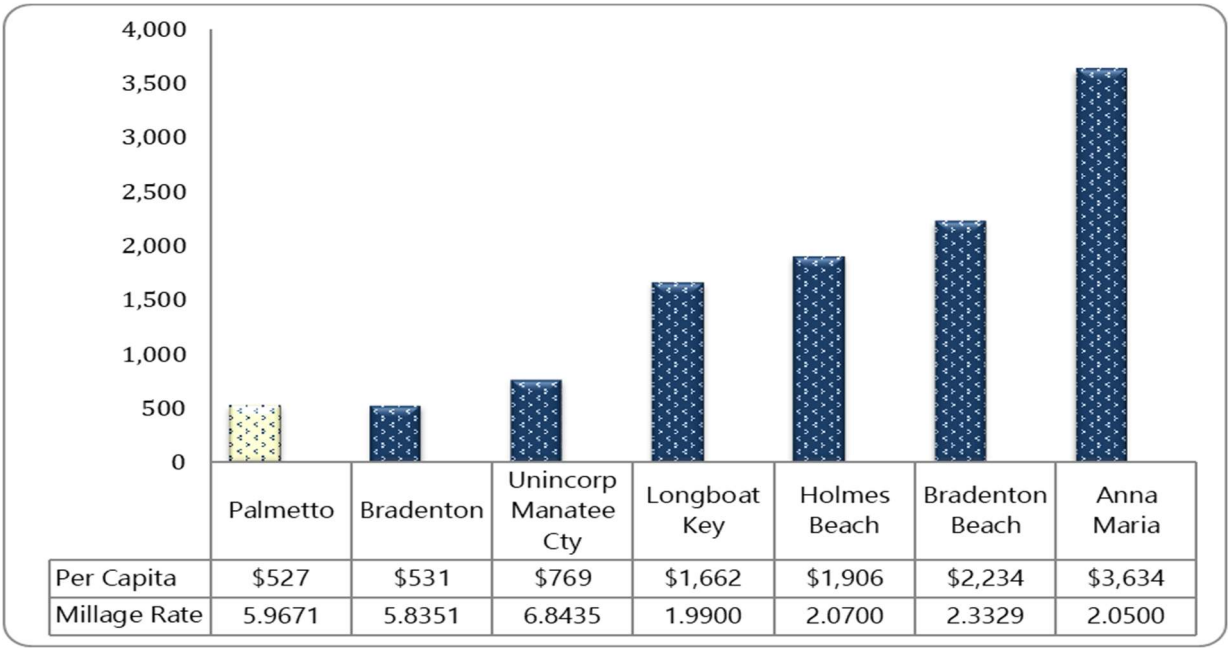


Figure 3

When compared to the five other municipalities in Manatee County and unincorporated Manatee county itself, the citizens of Palmetto are assessed the lowest rate per capita, less than 1% than second lowest - City of Bradenton as illustrated in Figure 4. The City of Palmetto (13,493) has the third largest population behind unincorporated Manatee County (343,656) and the City of Bradenton (56,957).



	Palmetto	Bradenton	Unincorp Manatee Cty	Longboat Key	Holmes Beach	Bradenton Beach	Anna Maria
Per Capita	$527	$531	$769	$1,662	$1,906	$2,234	$3,634
Millage Rate	5.9671	5.8351	6.8435	1.9900	2.0700	2.3329	2.0500

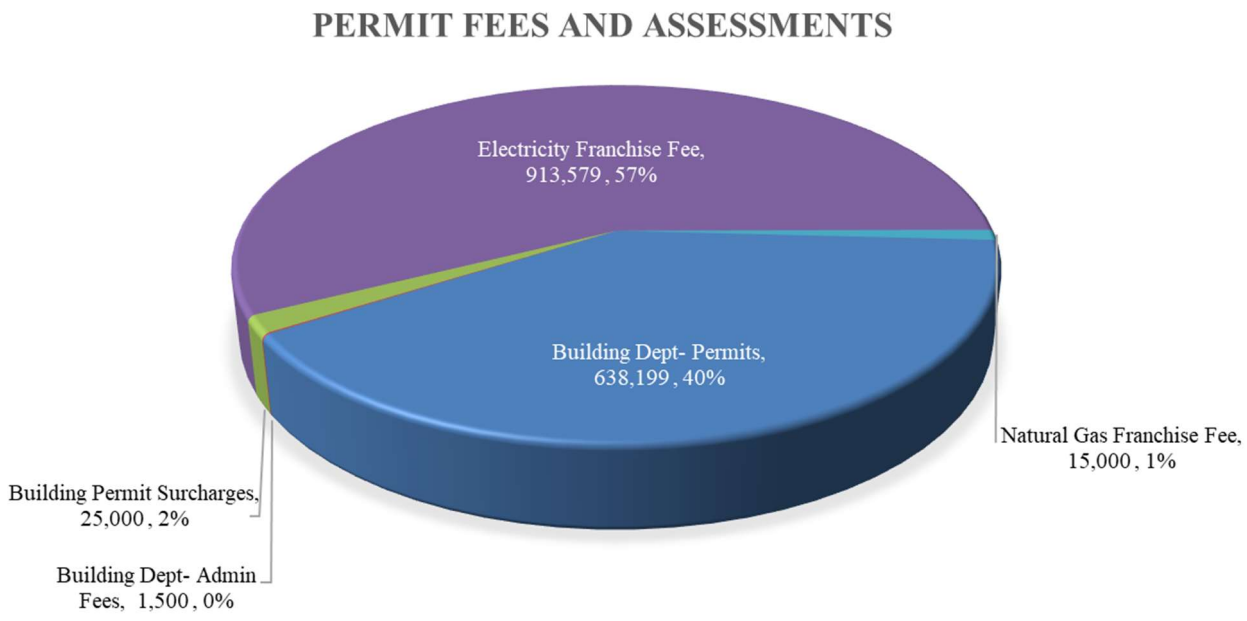
Figure 4

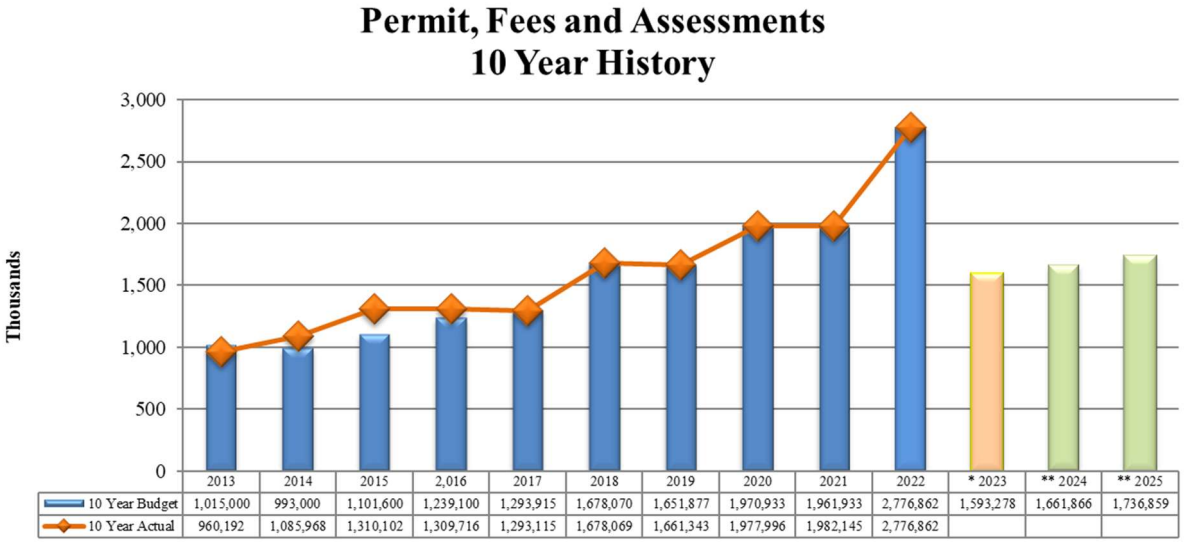
***Permit, Fees and Assessments – General Fund* - $1,596,278 (9.93% of General Fund Revenues)**

Permit, Fees and Assessments are sources of fees and assessment as determined by the City Commission and F.S. § 166.201. The Electricity Franchise Fee is the largest revenue sources for permit, fees and assessments, budgeted at $855,000 or 56.0% of the total permit, fees and assessments revenues. Electricity Franchise Fee, authorized by City ordinance, (*Palmetto, FL – Code of Ordinances, Ordinance No. 2011-03 (App. A, Art. I, Florida Power and Light Company)*) Retrieved from http://library.municode.com/index.aspx?clientId=11965. Future assumptions are based on a slight increase of 0.5% through FY2025.

The Building Department is showing a revenue increase for the next fiscal year. This is due to continued development of the Sanctuary Cove Residential community. The first phase includes a proposed 255 single family homes of which 180 have connected to the City, 46 are under construction and 18 will begin construction over the next couple of years. We are projecting revenue to increase at 10% annually from Fiscal Year 2023. In FY2022, the Building Department revenues outpaced budget due to a commercial building permit for construction of the City's first hotel.

The agreement between FPL and the City represents 6% of FPL billed revenues, less actual write-offs, from the sale of electrical energy to residential, commercial and industrial customers (as such customers are defined by FPL's tariff) within the incorporated areas of the City. This agreement was renewed in FY2011 and will continue through FY2041 (30 Years). The chart below represents the detailed budget for FY2023:



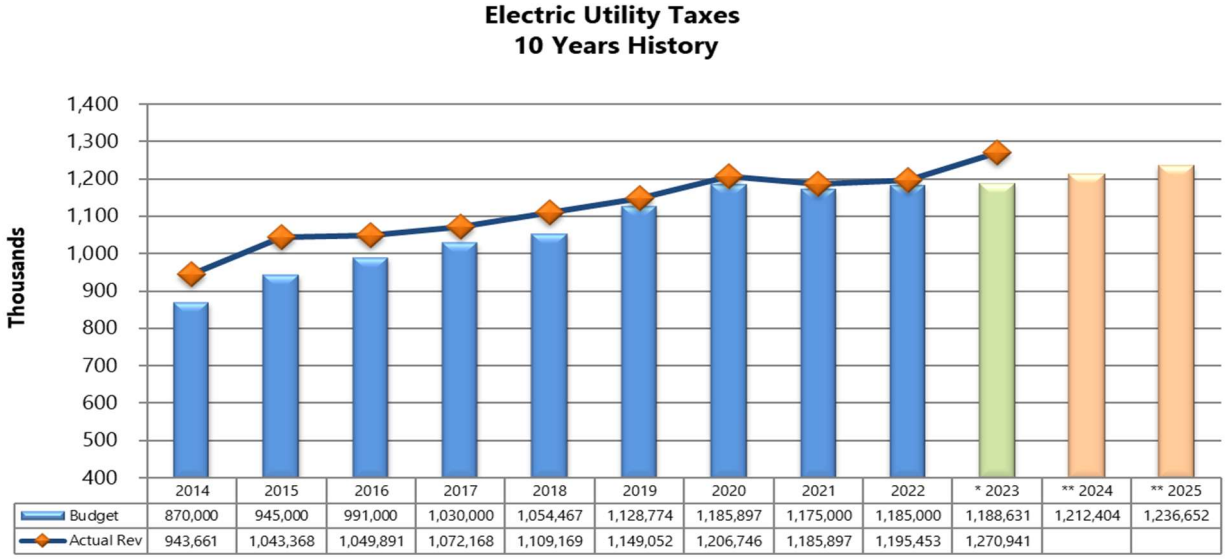


	2013	2014	2015	2,016	2017	2018	2019	2020	2021	2022	* 2023	** 2024	** 2025
10 Year Budget	1,015,000	993,000	1,101,600	1,239,100	1,293,915	1,678,070	1,651,877	1,970,933	1,961,933	2,776,862	1,593,278	1,661,866	1,736,859
10 Year Actual	960,192	1,085,968	1,310,102	1,309,716	1,293,115	1,678,069	1,661,343	1,977,996	1,982,145	2,776,862			

Utility Service Taxes – General Fund **- $ 1,234,631 (7.68% of General Fund Revenue)**

Utility service taxes are taxes levied on the consumer of a utility for the use of utilities within the City's limits. For the City of Palmetto, the largest of these include Florida Power and Light (FPL). These are budgeted at $1,188,631 account for 96.3% of the total utility service taxes.

Florida Power and Light



	2014	2015	2016	2017	2018	2019	2020	2021	2022	* 2023	** 2024	** 2025
Budget	870,000	945,000	991,000	1,030,000	1,054,467	1,128,774	1,185,897	1,175,000	1,185,000	1,188,631	1,212,404	1,236,652
Actual Rev	943,661	1,043,368	1,049,891	1,072,168	1,109,169	1,149,052	1,206,746	1,185,897	1,195,453	1,270,941		

Figure 5

The City assesses 6% on all electric utility payments made within the City, excluding churches, through Florida Power and Light. Electric Utility Taxes are used entirely by the city's General Fund. This tax is based on consumption, and as customers experience higher costs for electricity, it is anticipated to increase at 5% annually from Fiscal Year 2023 based on a revised four year rate increase plan by FPL.

***Sales Tax – General Fund* - $2,117,503 (13.17% of General Fund Revenues)**

Half-Cent Sales Tax – State Tax - $1,172,107

Intergovernmental revenues are state shared revenue sources. Half Cent Sales Taxes, authorized by the legislature, distributes net sales tax revenue to counties and municipalities that meet strict eligibility requirements, (*F.S. Sections 202.18(2)(c), 212.20(6), and 218.60-.67*.) The program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs. The Department of Revenue administers this program.

Future assumptions are based upon the Office of Economic & Demographic Research Long Term Revenue Analysis, is projected a slight growth rate over the next two year. Actual revenues exceeded FY22 budget by 12% or $301K. In Fiscal Year 2023, budget is based on current revenue trends and the State's long-term revenue analysis.

Infrastructure Half-Cent Sales Tax - $945,396

New to FY2017 is the Infrastructure Sales Tax. Ordinance 16-35 provided for a referendum to be conducted allowing for the collection and distribution of an infrastructure sales tax. The referendum was passed by voters on November 8, 2016, and beginning January 1, 2017, a half-cent discretionary local government infrastructure sales surtax is being collected by the municipalities within Manatee County. For purposes of forecasting, the below graph reflects the proposed revenue. The revenue is combined with the General Fund in the All Funds Summary schedule and ACFR.

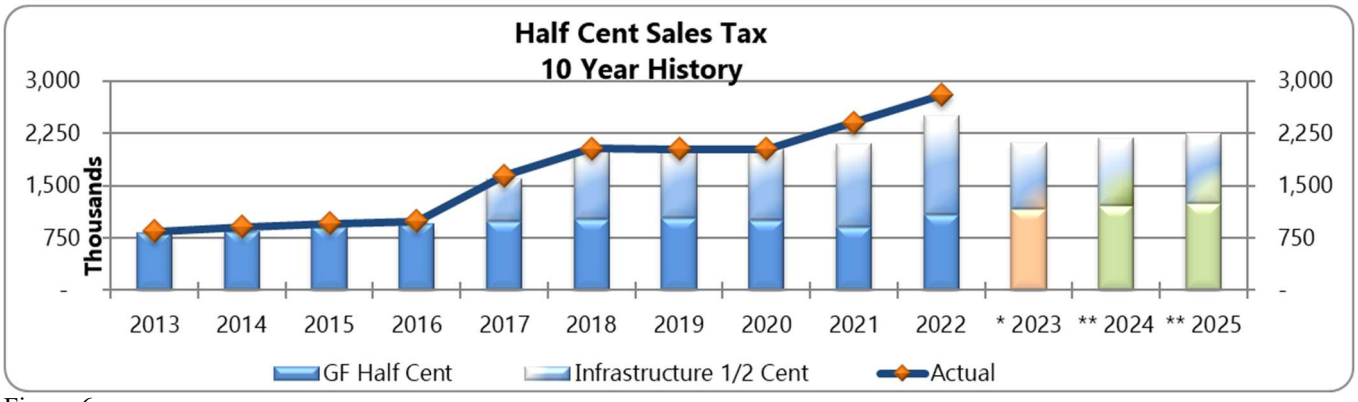


Figure 6

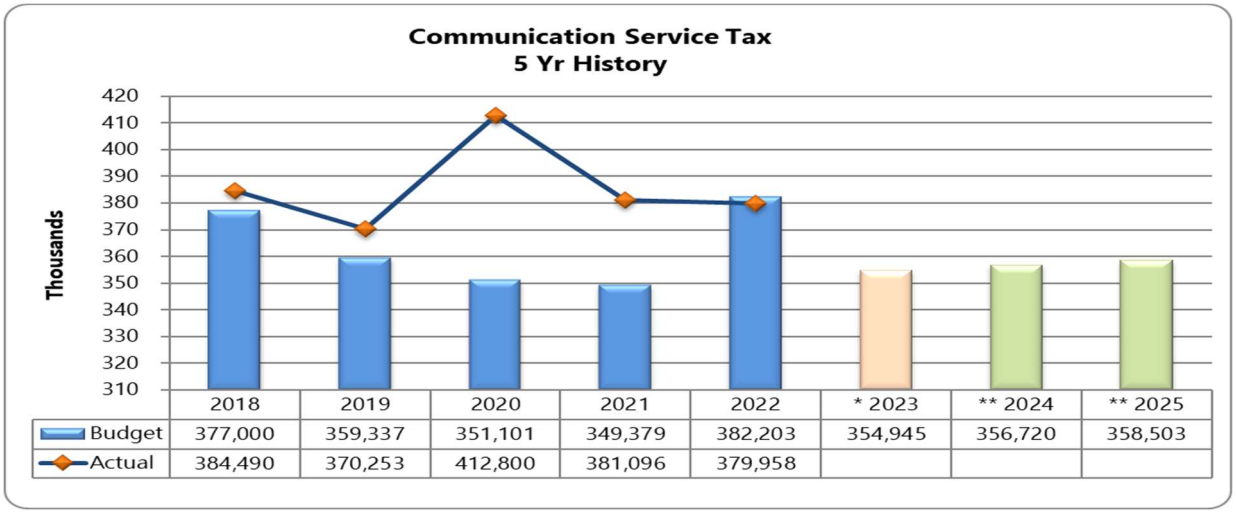
***Other Taxes – General Fund* - $ 916,899 (5.70% of General Fund Revenue)**

Communication Service Tax – State Tax - $354,945

The Communication Services Tax Simplification Law became effective October 1, 2001. This law simplified the complex tax structure, replaced seven different taxes and fees and created a single levy with a common rate. Communication Service Tax revenues are taxes on telecommunications, cable, direct-to-home satellite, and related services. The Florida Department of Revenue administers the tax to the local governments.

The tax is comprised of state communication service tax and local communication service tax. The state communication tax consists of two components: a state tax of 7.44% and a gross receipts tax of 2.37%. The local communication service tax for Palmetto is 5.42% as of FY2021. *(F.S. 202.12(1)(a)(c)and (d))*. Effective January 2019, changes in state law, Chapter 2019-131 amends (F.S. 337.403(3)) prohibit a municipality or county from imposing permit fees for the use of public rights-of-way by providers of communications services if the local government had not levied the permit fees as of January 1, 2019. In contrast, municipalities and counties that were imposing permit fees as of that date may continue to do so or may elect to no longer impose permit fees. This revenue represents 39% of Other Tax Revenue.

Future assumptions are based upon the Office of Economic & Demographic Research Long Term Revenue Analysis; a slight increase of .5% will continue to be projected over the next 2 years beginning with fiscal year 2023.



	2018	2019	2020	2021	2022	* 2023	** 2024	** 2025
Budget	377,000	359,337	351,101	349,379	382,203	354,945	356,720	358,503
Actual	384,490	370,253	412,800	381,096	379,958			

Figure 7

State (Municipal) Revenue Share – State - $454,504

The Revenue Share Program was enacted in 1972 to ensure minimum level of revenue parity. The trust fund receives 1.3517 percent of sales and use tax collection and the net collections from the one-cent municipal fuel tax. An allocation formula serves as the basis for the distribution of these revenues to each municipality that meets strict eligibility requirements. Municipalities must use the funds derived from the one-cent municipal fuel tax for transportation-related expenditures. *(F.S. Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26)* For FY2023, the proportional contribution of each revenue source comprising the Municipal Revenue Sharing Program is $561,116 of which 79.9% or $454,504 for the General Fund and 20.1% or $106,612 for Road & Bridge Fund. This revenue represents 50% of Other Tax Revenue. Actual revenues exceeded FY22 budget by 23.6% or $99K. In FY23, budget is based on current revenue trends and the State's long-term revenue analysis.

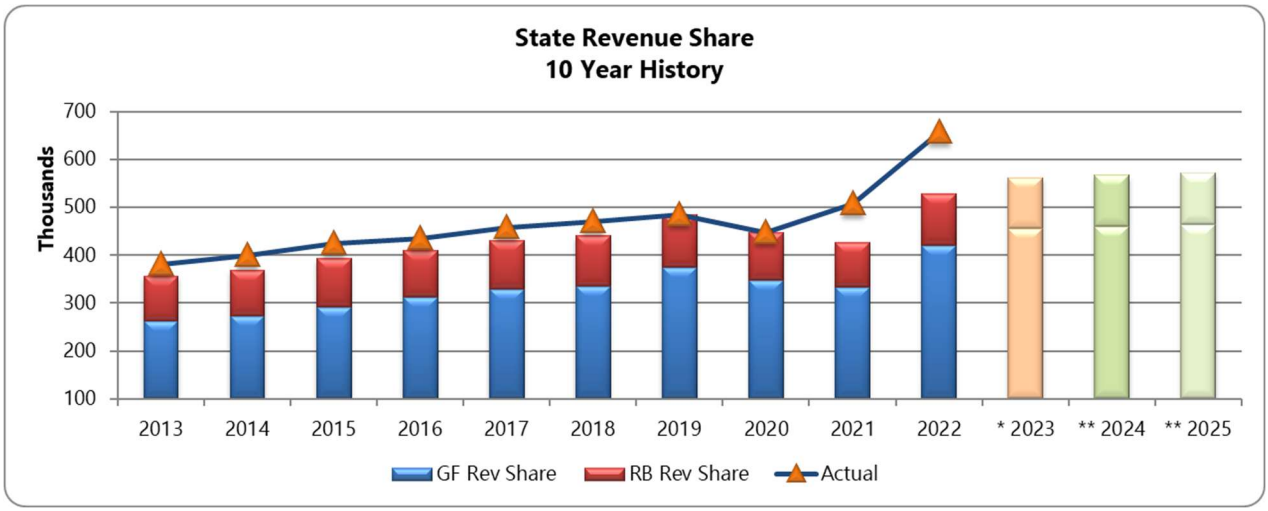


Figure 8

001 - GENERAL FUND
Fund Summary

	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
Beginning Fund Balances	$11,458,686	$13,662,071	$13,662,071	$ 13,131,751	(3.9)%
Revenues					
Property Tax	5,631,120	6,008,181	6,007,190	6,822,105	13.5 %
Sales Taxes	1,212,727	1,384,925	1,375,000	1,172,107	(15.4)%
Utility Service Tax	1,242,277	1,325,563	1,250,000	1,234,631	(6.9)%
Motor Fuel Taxes	7,648	8,072	13,321	11,500	42.5 %
Other Taxes	899,926	1,018,733	1,008,566	916,899	(10.0)%
Permits, Fees, Assessments	1,986,017	2,785,966	2,550,200	1,596,278	(42.7)%
Intergovermental	28,158	1,076,239	28,215	6,000	(99.4)%
Fines and Forfeitures	49,541	59,453	53,979	32,500	(45.3)%
Charges for Services	816,441	834,450	844,322	730,464	(12.5)%
Interest Revenue	42,763	41,610	38,630	19,000	(54.3)%
Miscellaneous	222,192	395,029	389,640	235,943	(40.3)%
Impact Fees	168,603	216,538	208,033	-	(100.0)%
Transfers In	1,064,760	1,170,711	1,170,711	1,292,365	10.4 %
Debt/Lease Proceeds	527,286	410,230	410,230	440,000	- %
Non-Revenue/Fund Balance	-	3,215,007	-	322,500	- %
Total Revenues	**13,899,459**	**19,950,707**	**15,348,037**	**14,832,292**	**15.3 %**
Expenses					
Mayor and Commission	256,418	281,889	270,022	327,728	16.3 %
City Clerk	2,506,283	2,630,307	2,597,197	2,910,868	10.7 %
Information Technology	583,504	659,124	633,594	697,032	5.8 %
City Attorney	331,961	296,760	295,990	322,213	8.6 %
Finance	655,969	740,281	690,475	774,467	4.6 %
Human Resources	205,856	261,316	252,523	266,182	1.9 %
Events and Facilities	132,880	188,921	185,914	199,751	5.7 %
Police Department	4,158,664	5,022,729	4,740,559	5,261,759	4.8 %
Code Enforcement	151,419	160,343	116,661	173,592	8.3 %
Public Works Administration	542,457	620,338	561,984	627,234	1.1 %
Planning	159,316	192,029	120,504	204,020	6.2 %
Fleet	218,192	245,157	199,017	254,273	3.7 %
Parks and Recreation	499,477	723,964	556,474	785,711	8.5 %
Building Department	469,966	536,083	429,354	529,406	(1.2)%
Grants - Non Capital Expenses	33,505	199,400	16,348	-	(100.0)%
Capital Expenses	145,753	4,406,154	3,566,820	660,500	(85.0)%
Debt Service	305,466	380,154	380,817	462,934	21.8 %
Transfer Out	338,988	264,104	264,104	374,622	41.8 %
Total Expenditures	**11,696,074**	**17,809,053**	**15,878,357**	**14,832,292**	**(16.7)%**
Excess Revenue Over (Under)	2,203,385	2,141,654	(530,320)	-	(10.4)%
Fund Balance, End of Year	**$13,662,071**	**$15,803,725**	**$13,131,751**	**$ 13,131,751**	**6.5 %**

001-000 - GENERAL FUND REVENUE
Fund Revenue Summary

Account 001-000	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	REVENUES					
311.1010	Current Property Taxes	$ 5,627,943	$ 5,995,134	$ 5,995,164	$ 6,822,105	13.8 %
311.1011	2011 Property Taxes	-	706	705	-	(100.0)%
311.1012	2012 Property Taxes	-	513	512	-	(100.0)%
311.1013	2013 Property Taxes	-	497	497	-	(100.0)%
311.1014	2014 Property Taxes	-	510	510	-	(100.0)%
311.1015	2015 Property Taxes	-	486	485	-	(100.0)%
311.1016	2016 Property Taxes	-	668	668	-	(100.0)%
311.1017	2017 Property Taxes	-	663	663	-	(100.0)%
311.1018	2018 Property Taxes	(181)	425	424	-	(100.0)%
311.1019	2019 Property Taxes	2,145	532	532	-	(100.0)%
311.1020	2020 Property Taxes	1,213	6,914	6,913	-	(100.0)%
		-	1,133	117	-	(100.0)%
	Total Ad Valorem Taxes	**5,631,120**	**6,008,181**	**6,007,190**	**6,822,105**	**13.5 %**
335.8000	State Rev/Lg Half Cent Sales Tax	1,212,727	1,384,925	1,375,000	1,172,107	(15.4)%
	Total Sales Taxes	**1,212,727**	**1,384,925**	**1,375,000**	**1,172,107**	**(15.4)%**
335.4100	State Rev/Mtr Fuel Tax Refund	7,648	8,072	13,321	11,500	42.5 %
	Total Motor Fuel Taxes	**7,648**	**8,072**	**13,321**	**11,500**	**42.5 %**
314.1000	Electric Utility Taxes	1,195,453	1,270,941	1,200,000	1,188,631	(6.5)%
314.4000	Natural Gas Utility Tax	18,957	19,874	20,000	20,000	0.6 %
314.8000	Propane Utility Taxes	27,867	34,748	30,000	26,000	(25.2)%
	Total Utility Service Taxes	**1,242,277**	**1,325,563**	**1,250,000**	**1,234,631**	**(6.9)%**
315.0000	Communications Services Tax	381,096	379,958	372,000	354,945	(6.6)%
316.0000	Local Business Tax	69,179	70,000	74,205	70,000	- %
316.0500	Local Business Tax-FLC Collected	2,457	750	2,048	750	- %
316.3100	Local Business Tax Penalties	475	200	200	200	- %
335.1200	State Revenue Sharing Proceeds	404,029	519,671	512,000	454,504	(12.5)%
335.4000	Mobile Home Licenses	29,112	31,041	31,000	25,000	(19.5)%
335.5000	State Rev/Alcohol Bev License	13,578	17,113	17,113	11,500	(32.8)%
	Total Other Taxes	**899,926**	**1,018,733**	**1,008,566**	**916,899**	**(10.0)%**
	TOTAL TAXES	**8,993,698**	**9,745,474**	**9,654,077**	**10,157,242**	**4.2 %**
322.1100	Building Permits	1,011,869	1,668,196	1,560,000	638,199	(61.7)%
322.1700	Building Inspections	3,872	8,704	6,000	3,000	(65.5)%
323.1000	Electricity Franchise Fee	905,289	1,042,306	920,000	913,579	(12.4)%
323.4000	Natural Gas Franchise Fee	16,151	18,246	18,500	15,000	(17.8)%
329.0300	Building Permit Surcharge	25,611	46,414	44,000	25,000	(46.1)%

001-000 - GENERAL FUND REVENUE
Fund Revenue Summary

Account 001-000	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
329.5000	Temporary Use Permit	-	400	200	-	(100.0)%
367.0100	Building Admin Fee	23,225	1,700	1,500	1,500	(11.8)%
	TOTAL PERMITS, FEES AND ASSESSMENTS	**1,986,017**	**2,785,966**	**2,550,200**	**1,596,278**	**(42.7)%**
331.2400-9006	Bulletproof Vest Grant	(1)	4,400	-	-	(100.0)%
331.3500-9045	American Rescue Plan Act	-	1,033,344	-	-	(100.0)%
334.2400-9040	FDLE FIBRS Implementation	-	12,495	12,495	-	(100.0)%
337.0200-9035	WCIND Boat Removal	13,380	-	-	-	- %
337.0200-9041	Drug Free Community Grant	2,400	-	-	-	- %
337.0200-9046	WCIND FY22 Boat Removal	-	20,000	9,720	-	(100.0)%
337.1000-9038	COVID19 County Grant	6,704	-	-	-	- %
337.4000	FMIT Safety Grant	5,675	6,000	6,000	6,000	- %
	TOTAL INTERGOVERNMENTAL/ GRANT REVENUE	**28,158**	**1,076,239**	**28,215**	**6,000**	**(99.4)%**
351.2125	Judgements and Fines - 629	13,293	13,348	12,000	10,000	(25.1)%
351.3000	Judgement/Fines - Law Enforcement Educ.	2,910	2,322	2,000	2,000	(13.9)%
354.1000	Violation - Local Ordinance	415	2,145	1,605	500	(76.7)%
354.2500	Violation-Local Ord/Code Enfrcmt	(2,182)	14,274	14,274	2,000	(86.0)%
354.2550	Violation Lot Clearing - Pass Thru	970	300	500	500	66.7 %
359.1000	Traffic Infractions	34,135	26,464	23,000	17,500	(33.9)%
359.2000	Forfeits/Restitution	-	600	600	-	(100.0)%
	TOTAL FINES AND FORFEITURES	**49,541**	**59,453**	**53,979**	**32,500**	**(45.3)%**
341.0221	CRA Reimbursement - PD	570,511	581,410	600,000	538,897	(7.3)%
341.0223	CRA Reimbursement - Code Enforcement	33,184	-	-	-	- %
341.1000	Ag Museum Insurance Reimbursement	3,485	3,132	3,132	5,524	76.4 %
341.2200	Zoning Fees/Variances	34,650	41,400	36,000	25,000	(39.6)%
341.3000	Notary Fee	130	250	250	100	(60.0)%
341.3200	Reproduction - Map & Publications	405	50	40	50	- %
341.3300	Impact Admin Fee	1,046	876	824	-	(100.0)%
331.3324	Impact Fee - BD	2,660	2,226	2,096	-	(100.0)%
341.3500	Conduit Application Fee	-	4,000	4,000	-	(100.0)%
341.9023	Abandoned/Vacant Property Registration	600	1,000	800	250	(75.0)%
341.9521	PBA Administrative Fee	130	130	110	120	(7.7)%
341.9500	Candidate Qualifying Revenue	-	125	125	-	(100.0)%
342.0400	Fingerprint/Copying/Ids-Pd	4,454	4,136	4,000	4,000	(3.3)%

001-000 - GENERAL FUND REVENUE
Fund Revenue Summary

Account 001-000	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
342.2010	School Resource Officer - Manatee School Bd	129,872	148,509	148,509	119,257	(19.7)%
343.8200	Locate Cemetery Spaces	625	455	105	100	(78.0)%
347.4000	Special Event - Svc Charge	7,448	19,135	16,890	10,000	(47.7)%
347.4050	Special Event Permit App	575	950	775	500	(47.4)%
347.4600	July 4th Fireworks Reimbursement	26,666	26,666	26,666	26,666	- %
349.0523	Lien Search - Code Enforcement	1,850	8,738	8,000	8,000	(8.4)%
349.0524	Lien Search - Building Department	1,850	8,738	8,000	8,000	(8.4)%
	TOTAL CHARGES FOR SERVICES	**820,141**	**851,926**	**860,322**	**746,464**	**(12.4)%**
361.0100	Investment Earnings	36,171	37,323	35,000	17,000	(54.5)%
361.0200	Interest Rev - Impact Fees	2,669	-	-	-	- %
361.0800	Interest Special Assmt	-	1,056	893	-	(100.0)%
361.0900	A/R Interest Charges	3,923	3,231	2,737	2,000	(38.1)%
	TOTAL INTEREST REVENUE	**42,763**	**41,610**	**38,630**	**19,000**	**(54.3)%**
362.2000	Rents - Cell Tower (Non Taxable)	19,016	27,128	27,128	20,500	(24.4)%
362.4000	Rents-Heritage Park Taxable	1,016	500	96	250	(50.0)%
362.4100	Rents Park -Taxable	14,505	23,565	23,490	15,000	(36.3)%
362.4300	Rents - Submerged Land	114,591	176,000	176,000	176,000	- %
362.4900	Rents/Lease Solar	1,373	1,373	1,373	1,373	- %
362.5000	Rents - Banners/Signage	400	900	500	500	(44.4)%
362.9900	CRA Rental Revenue	100	-	-	-	- %
364.4100	Disposition Of Fixed Assets	6,750	103,592	103,591	-	(100.0)%
364.5000	Sales Of Scrap Materials	1,171	9,492	9,492	-	(100.0)%
365.1100	Sale Of Surplus Materials/Scrap	705	-	-	-	- %
366.0026	PD Special Programs	2,000	-	-	-	- %
366.9100	Contributions Private Sources	10,200	1,000	1,000	-	(100.0)%
369.0200	Other Misc Revenue	2,994	1,531	1,000	1,200	(21.6)%
369.8000	Unclassified Revenue	-	-	81	-	- %
369.1700	Other Misc Rev/Nsf Check Charges	40	20	60	20	- %
369.3000	Living Tree Memorial	-	1,229	1,229	600	(51.2)%
369.3099	Tree/Landscape Revenue - Reserve	-	1,500	-	-	(100.0)%
369.6800	Other Misc Rev/Refund Exp	2,599	-	-	-	- %
369.7400	Other Misc Revenue	19,612	-	-	-	- %
369.7401	Other Misc Rev/Ins Premium Reimb	14,031	23,886	23,886	-	(100.0)%
369.8001	Over/Short Cash	46	-	22	-	- %
369.8002	Over/Short Central Stores Inventory	1,593	172	302	-	(100.0)%
369.9000	Cemetery Spaces	800	(1,950)	(2,100)	-	(100.0)%
369.9521	PD Take Home Vehicle Reimbursement	4,950	7,615	6,490	4,500	(40.9)%
	TOTAL MISCELLANEOUS REVENUE	**218,492**	**377,553**	**373,640**	**219,943**	**(41.7)%**

001-000 - GENERAL FUND REVENUE
Fund Revenue Summary

Account 001-000	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
324.1100	Impact Fees - Law (Residential)	24,169	18,752	17,501	-	(100.0)%
324.1200	Impact Fees - Law (Commerical)	4,231	89,007	89,007	-	(100.0)%
324.6100	Impact Fees - Parks (Residential)	112,847	87,554	81,716	-	(100.0)%
324.7100	Impact Fees - General (Residential)	27,356	21,225	19,809	-	(100.0)%
	TOTAL IMPACT FEES	**168,603**	**216,538**	**208,033**	**-**	**(100.0)%**
	OTHER FINANCING SOURCES					
381.7065	Transfer-In From Trailer Park Fund	(109,241)	-	-	-	- %
381.8212	Transfer-In From CRA Fund	58,806	61,315	61,315	113,688	85.4 %
382.0010	Transfer-In - Building Department	161,465	157,454	157,454	135,289	(14.1)%
382.3070	Transfer In - Road & Bridge	173,754	166,265	166,265	191,174	15.0 %
382.4030	Transfer-In - Solid Waste Fund	74,447	74,311	74,311	82,781	11.4 %
382.4321	Transfer-In - Water & Sewer Fund	531,841	518,704	518,704	540,683	4.2 %
382.4400	Transfer-In - Stormwater Fund	124,873	126,414	126,414	146,680	16.0 %
382.4600	Transfer-In - Reuse Water Fund	48,815	66,248	66,248	82,070	23.9 %
	Total Transfers-In	**1,064,760**	**1,170,711**	**1,170,711**	**1,292,365**	**10.4 %**
383.7000	Capital Lease Inception	527,286	410,230	410,230	440,000	7.3 %
	Total Debt/Lease Proceeds	**527,286**	**410,230**	**410,230**	**440,000**	**7.3 %**
399.0000	Funding From Fund Balance - Outstanding Enc	-	510,509	-	-	(100.0)%
399.0001	Funding From Fund Bal - Contingency	-	53,500	-	52,500	(1.9)%
399.6000	Funding From Equity - Capital Proj	-	2,263,348	-	100,000	(95.6)%
399.7524	Funding From Bldg Dept Reserves	-	4,000	-	150,000	3,650.0 %
399.7572	Funding From Tree/Landscape Reserve	-	20,000	-	20,000	- %
399.9512	Funding from Impact Fees - GG	-	25,000	-	-	(100.0)%
399.9521	Funding from Impact Fees - PD	-	311,000	-	-	(100.0)%
399.9572	Funding From Impact Fees - Parks	-	27,650	-	-	(100.0)%
	Total Non-Revenue Sources	**-**	**3,215,007**	**-**	**322,500**	**(90.0)%**
	TOTAL OTHER FINANCING SOURCES	**1,592,046**	**4,795,948**	**1,580,941**	**2,054,865**	**(57.2)%**
	TOTAL GENERAL FUND REVENUE	**$13,899,459**	**$19,950,707**	**$15,348,037**	**$14,832,292**	**(25.7)%**

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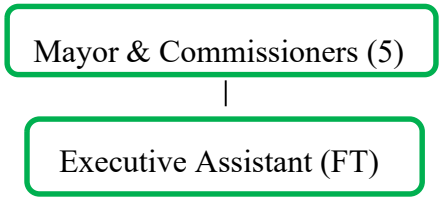
Mayor and Commission – 511 General Fund - 001

Department Mission:
The Commission is responsible for setting municipal policy through the enactment of laws (ordinances) and the adoption of resolutions. The Commission operates under the Palmetto Municipal Code and the Constitution of the State of Florida and its laws.

Primary Duties:
The City is governed by a strong-mayoral form of government with the City Commission serving as the governing body. The Commission is comprised of the Mayor and three commission members and two at large commissioners, who each serve four-year terms. The Commission is the legislative and policy-making body of the City, responsible for approving the budget and determining the ad valorem tax rate on all real and personal property within the corporate limits of the City. The Mayor serves as the Chief Executive Officer of the City supervising and directing the Department Heads.

The Mayor and Commission:
- Act as the legislative and policy making body of elected officials.
- Enacts laws and ordinances.
- Sets policy and direction for the various functions of City government.
- Adopt annual operating and capital budgets.
- Serve as City liaison for various area-wide boards.
- Welcomes and encourages new businesses.
- Meets with Citizens as requested.

Organizational Chart:



Department Objectives:
- To hold public meetings at City Hall and locations throughout the City to allow citizen input and share important information with the public.
- Disseminate correct information to the public via public meetings, media and/or mailings.
- Review and update City ordinances.
- Seek grant funding opportunities to enhance City dollars.
- Continue the commitment to improve the City's infrastructure.
- To hold expenses as low as possible while maintaining the City's infrastructure and services to its citizens.
- Facilitates code enforcement and parking citation hearings.
- Prompt and accurate responses to the needs of the general public, which include either e-mails, walk-in visitors, and/or phone calls to the Mayor's office.
- Preserve historical landmarks.

Mayor and Commission – 511 General Fund – 001

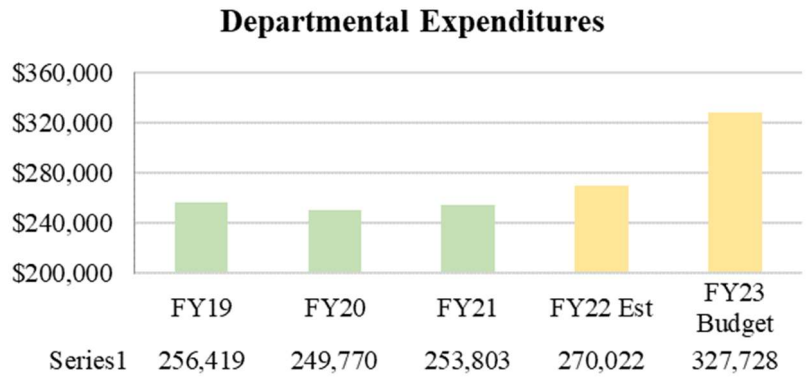
Goals:

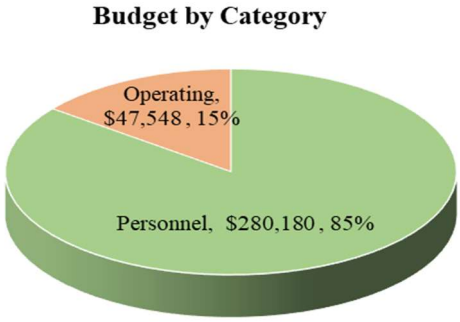
- Broaden communication for Toilet Rebate Program
- Facilitate Economic Development
- Expedite traffic improvements, signalization or intersection modification
- Enhancing city parks and trail system
- Expand Adopt-a-Block Program with local businesses
- Continue Seahorse rebranding to connect our history with our future
- Establish business groups to help support and inform city businesses
- Raise awareness of the environmentally friendly projects in the City
- Outreach to local non-profits to benefit our community

Performance Indicators:

Task	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Est
Resolutions Proposed	50	23	38	26	40
Resolutions Passed	45	21	32	24	35
Ordinances Proposed	24	7	15	12	15
Ordinances Passed	18	5	8	10	10
Toilet Rebate Program Grant		80	100	80	80

**Resolutions and Ordinances are based on calendar year





001-511 - MAYOR AND COMMISSION
Cost Center Summary

Account 001-511	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
512.0100	Regular Salaries	$ 182,975	$ 188,982	$ 188,985	$ 218,715	15.7 %
514.0100	Overtime - GE	-	1,650	1,650	1,650	- %
515.2000	Vehicle Allowance	3,600	3,600	3,600	3,600	- %
521.0100	FICA Taxes	14,639	14,858	15,674	17,338	16.7 %
522.2100	Retirement General Employee	3,832	-	-	-	- %
522.2500	Matching Deferred Comp	9,473	13,925	9,929	16,500	18.5 %
523.0100	Health Insurance	12,893	17,235	17,959	18,872	9.5 %
523.0300	Insurance & EAP	262	382	272	421	10.2 %
524.0100	Workers' Compensation	285	327	361	398	21.7 %
529.0000	Career Advancement	-	-	-	2,686	- %
	Total Personnel Expenses	**227,959**	**240,959**	**238,430**	**280,180**	**16.3 %**
531.0300	Membership Dues	10,480	10,565	10,565	10,703	1.3 %
540.5100	Travel and Per Diem	873	8,720	2,000	6,500	(25.5)%
541.1100	Communications	2,379	2,700	2,700	3,240	20.0 %
545.1200	Insurance	7,615	8,080	8,283	9,320	15.3 %
546.3400	Repair & Maintenance	87	500	620	500	- %
547.5100	Printing And Binding	381	1,250	1,250	925	(26.0)%
548.9100	Promotional Advertising	-	-	-	8,000	- %
551.1200	Office Supplies	141	175	175	175	- %
552.2300	Operating Expenses	3,605	1,840	2,199	1,970	7.1 %
552.4200	Small Tools/Equipment	969	500	500	500	- %
552.5100	Uniform Purchases And Cleaning	-	-	-	315	- %
554.0100	Non-Capitalized Equipment	520	-	-	-	- %
555.1300	Technical/Training	1,409	6,600	3,300	5,400	(18.2)%
	Total Operating Expenses	**28,459**	**40,930**	**31,592**	**47,548**	**16.2 %**
	TOTAL EXPENDITURES	**$ 256,418**	**$ 281,889**	**$ 270,022**	**$ 327,728**	**16.3 %**

Mayor and Commission - 511 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-511-512.0100 Regular Salaries			
Regular Salaries	1	218,715	218,715
Totals for GL# 001-511-512.0100: Regular Salaries			218,715
001-511-514.0100 Overtime - GE			
Overtime	1	1,650	1,650
Totals for GL# 001-511-514.0100: Overtime - GE			1,650
001-511-515.2000 Vehicle Allowance			
Mayor Vehicle Allowance	1	3,600	3,600
Totals for GL# 001-511-515.2000: Vehicle Allowance			3,600
001-511-521.0100 FICA Taxes			
FICA Taxes	1	17,338	17,338
Totals for GL# 001-511-521.0100: FICA Taxes			17,338
001-511-522.2500 Matching Deferred Comp			
City Contribution For Deferred Comp	1	16,500	16,500
Totals for GL# 001-511-522.2500: Matching Deferred Comp			16,500
001-511-523.0100 Health Insurance			
Health Insurance	1	18,872	18,872
Totals for GL# 001-511-523.0100: Health Insurance			18,872
001-511-523.0300 Life Insurance & EAP			
Life Insurance & EAP	1	421	421
Totals for GL# 001-511-523.0300: Life Insurance & EAP			421
001-511-524.0100 Workers' Compensation			
Career Advancement	1	398	398
Totals for GL# 001-511-529.0000: Career Advancement			398
001-511-529.0000 Career Advancement			
Workers Compensation	1	2,686	2,686
Totals for GL# 001-511-524.0100: Workers' Compensation			2,686
001-511-531.0300 Membership Dues			
Arbor Day Foundation	1	15	15
Economic Development Council	1	5,000	5,000
FACE Membership	2	70	140
FL League Of Mayors	1	403	403
FLOC Membership	1	2,015	2,015
Manasota League Of Cities	1	600	600
Manatee Chamber Of Commerce	1	430	430
Manatee County 4H Foundation	1	100	100
Tampa Bay Regional Plan Council	1	2,000	2,000
Totals for GL# 001-511-531.0300: Membership Dues			10,703

Mayor and Commission - 511 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-511-540.5100 Travel and Per Diem			
Business Meetings/ Marketing	12	50	600
FACE Conference	1	700	700
FLC Committee Travel	1	800	800
FLOC Annual Conference - Commission	5	700	3,500
FLOC Annual Conference - Mayor	1	700	700
Miscellaneous Travel - Mayor/Commission	1	200	200
Totals for GL# 001-511-540.5100: Travel and Per Diem			6,500
001-511-541.1100 Communications			
Cell Service - Commissioner	12	45	540
Cell Service - Commissioner	12	45	540
Cell Service - Commissioner	12	45	540
Cell Service - Commissioner	12	45	540
Cell Service - Commissioner	12	45	540
Cell Service - Mayor	12	45	540
Totals for GL# 001-511-541.1100: Communications			3,240
001-511-545.1200 Insurance			
D-6 Accident Insurance-Mayor and Commission	1	280	280
General Liability, Auto, and Property	4	2,260	9,040
Totals for GL# 001-511-545.1200: Insurance			9,320
001-511-546.3400 Repair & Maintenance			
Repairs To Chambers	1	250	250
Repairs To Mayor's Office	1	250	250
Totals for GL# 001-511-546.3400: Repair & Maintenance			500
001-511-547.5100 Printing and Binding			
Business Cards	3	75	225
Flyers/Mailings For Mayor	1	100	100
Nameplates	5	20	100
Promotional Advertising	1	500	500
Totals for GL# 001-511-547.5100: Printing and Binding			925
001-511-548.9100 Promotional Advertising			
Marketing/Public Relations	1	8,000	8,000
Totals for GL# 001-511-548.9100: Promotional Advertising			8,000
001-511-551.1200 Office Supplies			
Office Supplies	1	175	175
Totals for GL# 001-511-551.1200: Office Supplies			175
001-511-552.2300 Operating Expenses			
Awards/Certificates/Plaques	1	100	100
Business Observer Subscription	1	40	40
Event Supplies (Emp. Appr,Multi,Fair,4th of July)	1	1,500	1,500
Florida Trend Subscription	4	10	40
Periodicals	3	30	90
Seasonal Decor	1	200	200
Totals for GL# 001-511-552.2300: Operating Expenses			1,970

Mayor and Commission - 511 — General Fund - 001

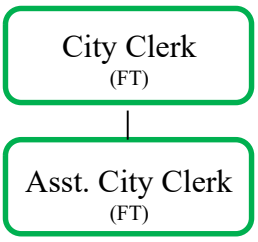
Description	Quantity	Unit Price	Total Budget
001-511-552.4200 Small Tools/Equipment			
Miscellaneous Equipment For Chambers	1	250	250
Office Furniture/Equipment	1	250	250
Totals for GL# 001-511-552.4200: Small Tools/Equipment			500
001-511-552.5100 Uniform Purchases and Cleaning			
City Shirts	7	45	315
Totals for GL# 001-511-552.5100: Uniform Purchases and Cleaning			315
001-511-555.1300 Technical/Training			
EMO Training	3	200	600
FACE Conference Registration	1	600	600
FLOC Registration Fee	3	600	1,800
Leadership Training	1	1,000	1,000
Training For Commission	5	200	1,000
Training For Exec Assistant	1	200	200
Training For Mayor	1	200	200
Totals for GL# 001-511-555.1300: Technical/Training			5,400
Totals for Dept 511-Mayor and Commission			**$ 327,728**

Office of City Clerk - 512 General Fund – 001

Department Mission:
The Office of City Clerk provides accountability, stewardship and accessibility to all forms of City public records. Create and protect the transparency of government and provide an impartial, independent voice regarding the business of government. Provide exceptional clerical and administrative support to the City commission members; accurate and responsive recording and transcription services of commission and pension board meetings.

Primary Duties:
- Clerk to City Commission and responsible for preparation of agendas and minutes for public meetings.
- Oversees Finance, Information Technology, Human Resources and Utility Billing departments.
- Responsible for the custody and security of City public records and processing public record requests.
- Administers City cemetery records and occupational business tax program.
- Fiscal stability and safeguarding of City assets.
- Ensure the safety of the City's technology infrastructure and the security of the City's information and data.

Organizational Chart:



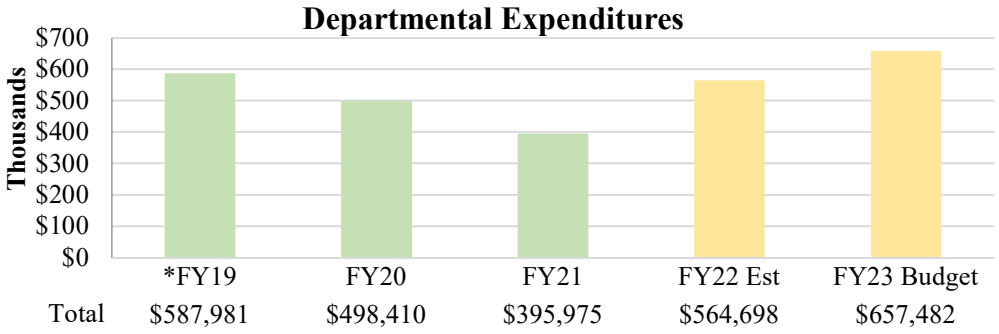
Department Objectives:
- Keeping up with retention schedules to ensure proper destruction of documents that have met retention
- Utilizing technology, work to streamline the agenda process
- Continue to convert hard-copy records into electronic formats in order to improve efficiency and document access.
- Cemetery burial space management

Goals:
- Promote community engagement and effective communication
- Expand and enhance web presence to keep residents educated and informed
- Facilitate economic development to enhance and foster growth

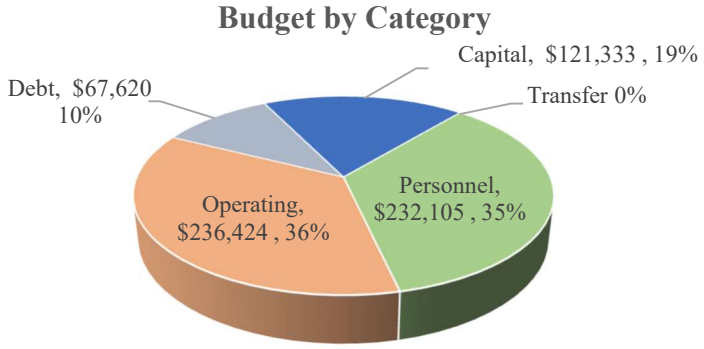
Office of City Clerk - 512 — General Fund – 001

Performance Indicators:

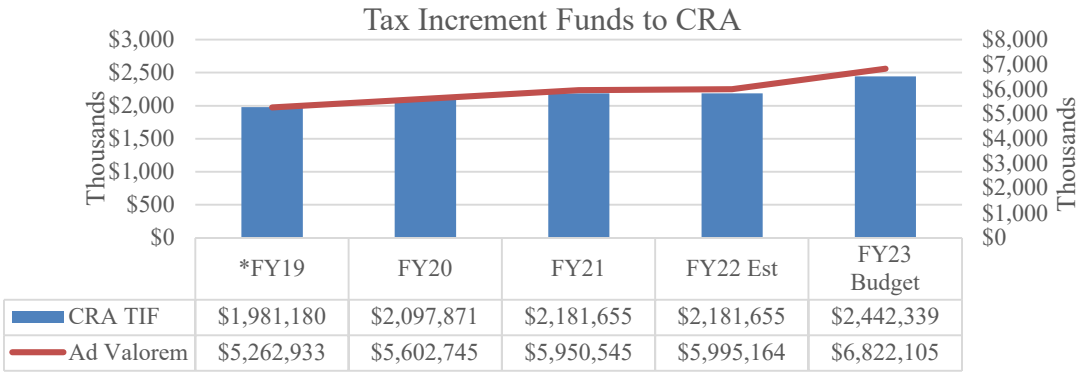
Task	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Est
Public Records Request	29	47	102	100	100
Number of Commission Meetings	26	22	26	24	26
Number of Workshops Meetings	24	22	24	25	24
Number of Pension Board Meetings	8	8	8	8	8
Burials and Internments	6	3	15	7	5



Note: FY19 actual includes a one-time expense for capital loan refinancing. The expense is offset with loan proceeds.



*Tax Increment Funding (TIF) is transferred from the City Clerk's budget to the CRA therefore, not reflected in the above graphs. Provided below is the 5 year history of TIF payments to the CRA.



	*FY19	FY20	FY21	FY22 Est	FY23 Budget
CRA TIF	$1,981,180	$2,097,871	$2,181,655	$2,181,655	$2,442,339
Ad Valorem	$5,262,933	$5,602,745	$5,950,545	$5,995,164	$6,822,105

001-512 - CITY CLERK
Cost Center Summary

Account 001-512	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
511.0100	Executive Salaries	$ 108,785	$ 111,620	$ 111,620	$ 120,549	8.0 %
512.0100	Regular Salaries	46,209	47,942	46,889	50,118	4.5 %
521.0100	FICA Taxes	11,468	12,207	11,495	13,209	8.2 %
522.2100	Retirement General Employee	23,213	23,982	24,899	14,970	(37.6)%
523.0100	Health Insurance	19,796	23,776	26,591	30,394	27.8 %
523.0300	Insurance & EAP	502	518	517	557	7.5 %
524.0100	Workers' Compensation	236	273	293	308	12.8 %
529.0000	Career Advancement	-	-	-	2,000	- %
	Total Personnel Expenses	**210,209**	**220,318**	**222,304**	**232,105**	**5.3 %**
531.0100	Consulting	1,154	10,266	13,205	15,000	46.1 %
531.0300	Membership Dues	500	685	685	665	(2.9)%
531.1600	Contract Services	7,658	7,760	8,027	7,760	- %
540.5100	Travel and Per Diem	23	2,550	2,000	3,550	39.2 %
541.1100	Communications	2,238	2,400	2,400	2,400	- %
542.1200	Postage/Mailing Service	2,355	2,700	2,701	2,700	- %
543.0000	Utility Services	21,436	21,700	21,700	27,500	26.7 %
544.0500	Operating Lease	4,598	4,588	4,588	4,840	5.5 %
545.1200	Insurance	6,379	6,351	6,438	6,939	9.3 %
545.9900	Insurance Contingency - Vehicle	-	30,000	-	30,000	- %
546.3400	Repair & Maintenance	4,345	8,250	6,250	8,850	7.3 %
546.4000	Vehicle Repair & Maintenance	574	800	800	400	(50.0)%
547.5100	Printing And Binding	4,060	6,450	6,450	6,450	- %
548.9100	Promotional Advertising	1,929	11,260	6,000	11,260	- %
549.0100	Repurchase Of Cemetery Spaces	-	800	800	-	(100.0)%
549.9000	Tax Increment Funds To CRA	2,097,871	2,181,655	2,181,655	2,442,339	11.9 %
549.9600	Bank Service Charges	5,873	6,050	6,000	6,550	8.3 %
551.1200	Office Supplies	1,944	2,129	2,129	2,100	(1.4)%
552.0000-0000	Hurricane Materials	-	1,500	750	1,500	- %
552.0000-9038	Covid Materials	12,909	-	-	-	- %
552.1500	Fuel and Lubricants	176	400	400	800	100.0 %
552.2300	Operating Expenses	115,125	89,465	89,465	89,505	- %
552.4200	Small Tools/Equipment	2,702	1,400	1,412	200	(85.7)%
552.5100	Uniform Purchases And Cleaning	63	100	100	100	- %
554.0100	Non-Capitalized Equipment	-	4,500	4,500	500	(88.9)%
554.1200	Publications	1,013	1,080	1,288	1,280	18.5 %
555.1300	Technical/Training	849	2,150	2,150	2,575	19.8 %
555.9900	Tuition Reimbursement	300	3,000	3,000	3,000	- %
	Total Operating Expenses	**2,296,074**	**2,409,989**	**2,374,893**	**2,678,763**	**11.2 %**

001-512 - CITY CLERK
Cost Center Summary

Account 001-512	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
564.0100	Machinery & Equipment	-	6,750	6,750	-	(100.0)%
564.4900	Capital Leases	-	-	-	32,000	- %
	Total Capital Purchases	**-**	**6,750**	**6,750**	**32,000**	**374.1 %**
571.0100-9762	Princ - Lease FPL	3,427	3,623	3,623	3,827	5.6 %
571.1900	Principal - Loan 2019	52,405	53,377	53,377	54,333	1.8 %
572.0100-9762	Int Exp - Lease FPL	1,276	1,175	1,175	1,069	(9.0)%
572.1900	Interest Expense - Loan 2019	6,109	5,231	5,231	4,035	(22.9)%
573.0500	New Debt Service - Leases	-	-	-	4,356	- %
	Total Debt Service	**63,217**	**63,406**	**63,406**	**67,620**	**6.6 %**
591.0700	Transfer To Capital Projects Fund	23,000	79,000	79,000	89,333	13.1 %
	Total Transfers-Out	**23,000**	**79,000**	**79,000**	**89,333**	**13.1 %**
	TOTAL EXPENDITURES	**$ 2,592,500**	**$ 2,779,463**	**$ 2,746,353**	**$ 3,099,821**	**11.5 %**

City Clerk - 512 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-512-511.0100 Executive Salaries			
Executive Salaries	1	120,549	120,549
Totals for GL# 001-512-511.0100: Executive Salaries			120,549
001-512-512.0100 Regular Salaries			
Regular Salaries	1	50,118	50,118
Totals for GL# 001-512-512.0100: Regular Salaries			50,118
001-512-521.0100 FICA Taxes			
FICA Taxes	1	13,209	13,209
Totals for GL# 001-512-521.0100: FICA Taxes			13,209
001-512-522.2100 Retirement General Employee			
General Employee Pension	1	14,970	14,970
Totals for GL# 001-512-522.2100: Retirement General Employee			14,970
001-512-523.0100 Health Insurance			
Health Insurance	1	30,394	30,394
Totals for GL# 001-512-523.0100: Health Insurance			30,394
001-512-523.0300 Life Insurance & EAP			
Life Insurance	1	557	557
Totals for GL# 001-512-523.0300: Life Insurance & EAP			557
001-512-524.0100 Workers' Compensation			
Workers Compensation	1	308	308
Totals for GL# 001-512-524.0100: Workers' Compensation			308
001-512-529.0000 Career Advancement			
CH Hiring Incentive	1	2,000	2,000
Totals for GL# 001-512-529.0000: Career Advancement			2,000
001-512-531.0100 Consulting			
GIS Consulting	1	5,000	5,000
Surveys	1	10,000	10,000
Totals for GL# 001-512-531.0100: Consulting			15,000
001-512-531.0300 Membership Dues			
Additional IIMC Full Membership	1	115	115
FACC Annual Membership Dues	2	75	150
FGFOA Annual Dues	1	50	50
Institute Of Internal Auditors Annual Dues	1	175	175
International Institute Of Municipal Clerks	1	175	175
Totals for GL# 001-512-531.0300: Membership Dues			665
001-512-531.1600 Contract Services			
CH Cleaning Service	12	600	7,200
CH Pest Control (Qtr)	4	50	200
CH Security System (Qtrly-ADT)	4	90	360
Totals for GL# 001-512-531.1600: Contract Services			7,760

City Clerk - 512 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-512-540.5100 Travel and Per Diem			
FACC Fall School--Assistant City Clerk	1	1,000	1,000
FACC Summer School-Assistant City Clerk	1	1,000	1,000
FGFOA Annual Conference-City Clerk	1	1,300	1,300
Florida Redevelopment Agency	1	150	150
Misc Mileage For Training	1	100	100
Totals for GL# 001-512-540.5100: Travel and Per Diem			3,550
001-512-541.1100 Communications			
Cell Phone Service- City Clerk	12	50	600
Frontier Fire Alarm Line	12	150	1,800
Totals for GL# 001-512-541.1100: Communications			2,400
001-512-542.1200 Postage/Mailing Services			
CH - Postage Meter	1	2,700	2,700
Totals for GL# 001-512-542.1200: Postage/Mailing Services			2,700
001-512-543.0000 Utility Services			
City Hall Electricity	1	15,500	15,500
City Hall Water	1	12,000	12,000
Totals for GL# 001-512-543.0000: Utility Services			27,500
001-512-544.0500 Operating Lease			
Copier Lease: Pmnt 4-15 Of 36	12	206	2,472
Copier Pages Copied/Printed	1	1,500	1,500
Postage Meter: 7-10 Of 12 Payments	4	217	868
Totals for GL# 001-512-544.0500: Operating Lease			4,840
001-512-545.1200 Insurance			
A-3 Fiduciary Bond Ge Pension	1	60	60
D-6 Exec Travel Policy - City Clerk	1	55	55
Gen Liab, Auto, Prop. Insurance	4	1,706	6,824
Totals for GL# 001-512-545.1200: Insurance			6,939
001-512-545.9900 Insurance Contingency			
Full Liability Deductible	1	25,000	25,000
Insurance Contingency	1	5,000	5,000
Totals for GL# 001-512-545.9900: Insurance Contingency			30,000
001-512-546.3400 Repair & Maintenance			
Ac Maintenance (Quarterly)	1	1,600	1,600
Exterior Repairs To City Hall	1	2,000	2,000
Fire Alarm	2	190	380
Fire Extinguisher Maint.	1	350	350
Generator Annual Maintenance	2	460	920
Halon System	1	600	600
Interior Repairs For City Hall	1	2,000	2,000
Misc Repairs	1	1,000	1,000
Totals for GL# 001-512-546.3400: Repair & Maintenance			8,850

City Clerk - 512 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-512-546.4000 Vehicle Repair & Maintenance			
Vehicle Maintenance Explorer	1	400	400
Totals for GL# 001-512-546.4000: Vehicle Repair & Maintenance			400
001-512-547.5100 Printing and Binding			
Business Cards	2	3,000	6,000
City Code Updates	2	200	400
Minute Books	1	50	50
Totals for GL# 001-512-547.5100: Printing and Binding			6,450
001-512-548.9100 Promotional Advertising			
Advertising RFP/Budget (North River)	1	1,000	1,000
Advertising RFP/Budget (Tempo)	1	1,000	1,000
Advertising RFP/Ord/Res/Budget (B. Herald)	1	8,500	8,500
Chamber Of Commerce Map Advertisement	1	160	160
FDOT Outdoor Advertising License	1	600	600
Totals for GL# 001-512-548.9100: Promotional Advertising			11,260
001-512-549.9000 Tax Increment Funds To CRA			
TIF To CRA	1	2,442,339	2,442,339
Totals for GL# 001-512-549.9000: Tax Increment Funds To CRA			2,442,339
001-512-549.9600 Bank Service Charges			
Bank Charges	1	6,500	6,500
Credit Card Fees	1	50	50
Totals for GL# 001-512-549.9600: Bank Service Charges			6,550
001-512-551.1200 Office Supplies			
Copier Paper	12	100	1,200
Pens/Folders/Supplies	1	900	900
Totals for GL# 001-512-551.1200: Office Supplies			2,100
001-512-552.0000 Hurricane Materials/Supplies			
Hurricane Supplies	1	1,500	1,500
Totals for GL# 001-512-552.0000: Hurricane Materials/Supplies			1,500
001-512-552.1500 Fuel and Lubricants			
Fuel For City Hall Vehicles	1	800	800
Totals for GL# 001-512-552.1500: Fuel and Lubricants			800
001-512-552.2300 Operating Expenses			
Ascap License Fee For Music	1	400	400
BMI Songwriter/Music License	1	360	360
City Hall Coffee Service	1	130	130
City Hall Restroom Supplies	12	60	720
Confidential Paper Shredding	3	90	270
Defibrillator Maintenance (1/3 Of Cost)	1	100	100
Recording Fees-Clerk Of Court	1	60	60
Regatta Point Submerged Land Lease	1	86,000	86,000
Tangible Tax On Copiers	1	50	50
TECO Peoples Gas (For Generator)	12	70	840
US Post Office Annual Fees	1	575	575
Totals for GL# 001-512-552.2300: Operating Expenses			89,505

City Clerk - 512 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-512-552.4200 Small Tools/Equipment			
Misc Supplies	1	200	200
Totals for GL# 001-512-552.4200: Small Tools/Equipment			200
001-512-552.5100 Uniform Purchases and Cleaning			
Shirts For City Clerk/Asst. Clerk	2	50	100
Totals for GL# 001-512-552.5100: Uniform Purchases and Cleaning			100
001-512-554.0100 Non-Capitalized Equipment			
Misc Equipment	1	500	500
Totals for GL# 001-512-554.0100: Non-Capitalized Equipment			500
001-512-554.1200 Publications			
Bradenton Herald (Annual Subscription)	1	800	800
Herald Tribune (Annual Subscription)	1	480	480
Totals for GL# 001-512-554.1200: Publications			1,280
001-512-555.1300 Technical/Training			
FACC School Registration-Fall 2023	1	400	400
FACC School Registration-Summer 2023	1	400	400
FGFOA Annual Conference (Registration)	1	375	375
Local Training	4	300	1,200
Misc. Webinars	1	200	200
Totals for GL# 001-512-555.1300: Technical/Training			2,575
001-512-555.9900 Tuition Reimbursement			
Tuition Reimbursement	1	3,000	3,000
Totals for GL# 001-512-555.9900: Tuition Reimbursement			3,000
001-512-564.0100 Machinery & Equipment			
Transfer To Capital Improvement Fund	1	89,333	89,333
Totals for GL# 001-512-564.0100: Machinery & Equipment			89,333
001-512-564.4900 Capital Leases			
2023 Ford Escape (CH Admin)	1	32,000	32,000
Totals for GL# 001-512-564.4900: Capital Leases			32,000
001-512-571.0100-9762 Princ - Lease FPL			
FPL (3 Out Of 12 Pymts)	1	3,827	3,827
Totals for GL# 001-512-571.0100-9762: Princ - Lease FPL			3,827
001-512-571.1900 Princ-Keybank Loan 2019			
Keybank Principal (8-9 Out Of 18 Pymts)	1	54,333	54,333
Totals for GL# 001-512-571.1900: Princ-Keybank Loan 2019			54,333
001-512-572.0100-9762 Int Exp - Lease FPL			
FPL (3 Out Of 12 Pymts)	1	1,069	1,069
Totals for GL# 001-512-572.0100-9762: Int Exp - Lease FPL			1,069

City Clerk - 512 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-512-572.1900 Int Exp-Keybank Loan 2019			
Keybank Principal (8-9 Out Of 18 Pymts)	1	4,035	4,035
Totals for GL# 001-512-572.1900: Int Exp-Keybank Loan 2019			4,035
001-512-573.0500 New Debt Service - Leases			
New Debt Svc - Ford Escape	2	2,178	4,356
Totals for GL# 001-512-573.0500: New Debt Service - Leases			4,356
Totals for Dept 512-City Clerk			**$ 3,099,821**

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Information Technology - 513 General Fund – 001

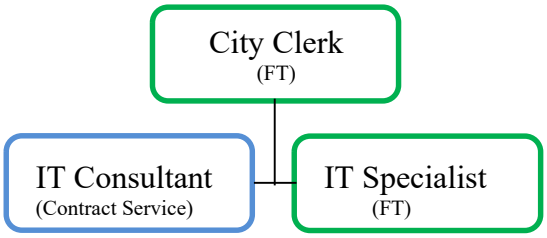
Department Mission:

The Information Technology (IT) supports the City departments to understand their computer and telecommunications needs, objectives, and business operations in order to stay well-informed of current and future roles with computers and telecommunications within the organization. Information Technology also supports City operations by providing an underlying data structure, including networks, storage, servers, operating systems, security and phones.

Primary Duties:

- Provides support and maintenance to the technologies that enable City departments to accomplish their goals and objectives.
- Procuring and updating equipment and infrastructure with the latest technologies.
- Secure all systems from virus attacks, improper use and malicious invasion.
- Supporting records retention with the Florida Sunshine Laws.
- Maintaining and update the City's website.
- Ensuring the City software is properly updated and maintained to ensure continuity of operations.

Organizational Chart:



Department Objectives:

- Keeping pace with technology.
- Providing technical support to all city departments in a timely, efficient manner.
- Improve information technology infrastructure.
- Backup and secure computer data.

Goals & Accomplishments:

- Established cyber security testing and training to ensure all end-users are properly educated in the proper and safe usage of digital resources and communications.
- Provide IT infrastructure support for the new Police Department construction
- Implemented city-wide dual authentication tokens
- Implementing artificial intelligence software in FY23 to improve back-end security of technology

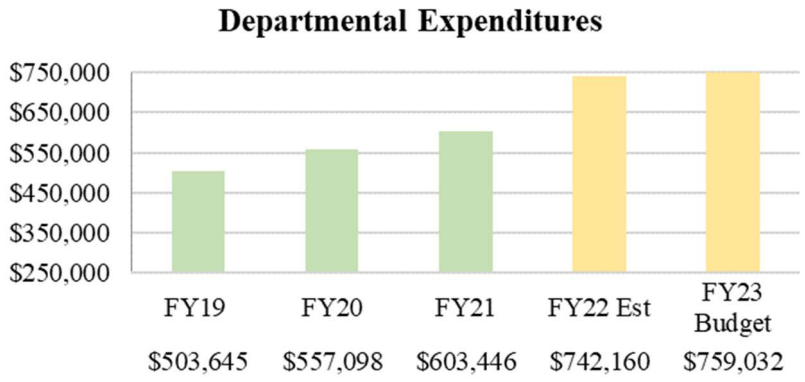
Information Technology - 513 — General Fund – 001

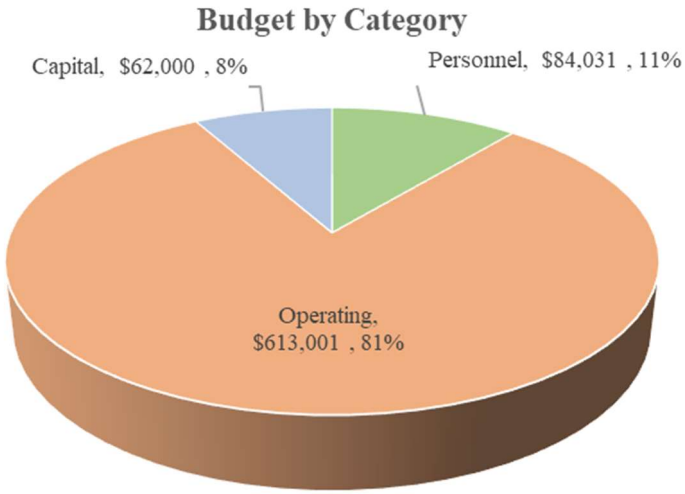
Performance Indicators:

Task	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
*Number of Tickets Submitted	1144	1266	1759	1400
Number of Tickets Resolved		1259	1725	1300
City Staff Security Training	3	3	11	5
Know be 4 Security Avg Completion Rate			54%	65%
*each ticket could have multiple task				

Capital Outlay - Detail:

Funding Source	Description	Amount
Current Revenue	ESX Server	$25,000
Current Revenue	Laptops (15)	$37,000
	Total	**$62,000**





001-513 - INFORMATION TECHNOLOGY
Cost Center Summary

Account 001-513	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
512.0100	Regular Salaries	$ 55,760	$ 57,730	$ 57,730	$ 62,348	8.0 %
521.0100	FICA Taxes	3,882	4,416	3,931	4,770	8.0 %
523.0100	Health Insurance	12,621	15,158	15,790	16,598	9.5 %
523.0300	Insurance & EAP	181	188	188	204	8.5 %
524.0100	Workers' Compensation	85	99	107	111	12.1 %
	Total Personnel Expenses	**72,529**	**77,591**	**77,746**	**84,031**	**8.3 %**
531.0100	Consulting	151,082	204,844	189,000	188,040	(8.2)%
540.5100	Travel and Per Diem	-	200	-	200	- %
541.1100	Communications	20,662	20,400	20,300	40,560	98.8 %
545.1200	Insurance	1,716	1,848	1,893	2,080	12.6 %
546.3400	Repair & Maintenance	15,818	18,150	19,000	23,750	30.9 %
551.1200	Office Supplies	1,839	2,450	1,800	2,450	- %
552.2300	Operating Expenses	274,140	286,880	290,000	308,366	7.5 %
552.4200	Small Tools/Equipment	10,980	9,556	6,000	10,350	8.3 %
552.5100	Uniform Purchases And Cleaning	157	245	155	245	- %
554.0100	Non-Capitalized Equipment	33,882	35,600	27,000	35,600	- %
554.1200	Publications	-	200	-	200	- %
555.1300	Technical/Training	699	1,160	700	1,160	- %
	Total Operating Expenses	**510,975**	**581,533**	**555,848**	**613,001**	**5.4 %**
564.0100	Machinery & Equipment	19,943	103,039	110,000	62,000	(39.8)%
	Total Capital Purchases	**19,943**	**103,039**	**110,000**	**62,000**	**(39.8)%**
	TOTAL EXPENDITURES	**$ 603,447**	**$ 762,163**	**$ 743,594**	**$ 759,032**	**(0.4)%**

Information Technology - 513 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-513-512.0100 Regular Salaries			
Regular Salaries	1	62,348	62,348
Totals for GL# 001-513-512.0100: Regular Salaries			62,348
001-513-521.0100 FICA Taxes			
FICA Taxes	1	4,770	4,770
Totals for GL# 001-513-521.0100: FICA Taxes			4,770
001-513-523.0100 Health Insurance			
Health Insurance	1	16,598	16,598
Totals for GL# 001-513-523.0100: Health Insurance			16,598
001-513-523.0300 Life Insurance & EAP			
Life Insurance	1	204	204
Totals for GL# 001-513-523.0300: Life Insurance & EAP			204
001-513-524.0100 Workers' Compensation			
Workers Compensation	1	111	111
Totals for GL# 001-513-524.0100: Workers' Compensation			111
001-513-531.0100 Consulting			
IT Hourly Work - Strategic Projects	12	6,670	80,040
IT Monthly Managed Care Hours	12	9,000	108,000
Totals for GL# 001-513-531.0100: Consulting			188,040
001-513-540.5100 Travel and Per Diem			
Training	1	200	200
Totals for GL# 001-513-540.5100: Travel and Per Diem			200
001-513-541.1100 Communications			
Cell Service - IT Technician	12	50	600
Internet Circuit CH Back-Up Frontier	12	315	3,780
Internet Circuit CH Primary Spectrum	12	1,200	14,400
Internet Circuit PD Back-Up Spectrum	12	170	2,040
Phone Line City Hall (PRI Spectrum)	12	500	6,000
Phone Line PD (PRI Spectrum)	12	670	8,040
State Of FL Fax/Pots Line	12	475	5,700
Totals for GL# 001-513-541.1100: Communications			40,560
001-513-545.1200 Insurance			
General Liability, Auto, Property Insurance	4	520	2,080
Totals for GL# 001-513-545.1200: Insurance			2,080

Information Technology - 513 General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-513-546.3400 Repair & Maintenance			
Barracuda Email Gateway Energize Updates (Interdev Llc)	1	1,050	1,050
Barracuda Message ArCH iver Energize Updates (Interdev Llc)	1	1,600	1,600
Barracuda Web Sec Gateway Energize Updates (Interdev Llc)	1	600	600
Battery Replacements (Batteries Plus)	1	1,000	1,000
Cabling	1	1,000	1,000
Electrical Services (Repairs & Installations)	1	1,000	1,000
Hp Printer Maintenance (Trutech Services, Llc)	1	200	200
Phone Maintenance (IP Phone Support) (Phone-Link Corp)	1	5,300	5,300
UPS Maintenance (CH & PD) (Alpine Power Sys)	1	2,000	2,000
Video Surveillance Maintenance (Phone-Link Corp)	1	10,000	10,000
Totals for GL# 001-513-546.3400: Repair & Maintenance			23,750
001-513-551.1200 Office Supplies			
Miscellaneous Office Supplies	1	250	250
Replacement Toner	1	1,800	1,800
Scanner Maintenance Kit - Fujitsu Desk Scanner	2	200	400
Totals for GL# 001-513-551.1200: Office Supplies			2,450
001-513-552.2300 Operating Expenses			
*USA (RMS) Annual Maintenance (USA)	1	14,021	14,021
Abledocs Inc	1	2,000	2,000
Accreditation (PD) (Power DMS)	1	5,000	5,000
Adobe Creative Cloud - All Apps (CDWG)	50	67	3,350
Agenda Software (Escribe)	1	10,000	10,000
Annual Priority Dispatch Software	1	2,400	2,400
Bsa Annual Maintenance (BS&A)	1	30,193	30,193
Caseware (Finance Dept) (Caseware)	1	9,500	9,500
Caseware Support (F H Black) Yr 1 Of 3	1	4,850	4,850
Chargepoint (Charge Station Renewal) (NovaCharge)	1	5,800	5,800
City Website Monthly Fee (Civic Plus)	12	546	6,552
Civic Plus PD Page Annual Fee	1	700	700
Coban Technologies Inc Annual Maintenance (Coban)	1	10,150	10,150
Code Red Notification System (Onsolve Llc)	1	6,500	6,500
Commission Meeting Offsite	1	10,000	10,000
Dropbox	38	150	5,700
Easy Street Draw (Trancite Logic Systems) (PD)	1	1,000	1,000
ESET Virus Protection (N H & A)	1	1,200	1,200
Evidence Tracker Maintenance (PD) (PMI)	1	700	700
Exacq Camera Lic (Yr Sub) (Convergint Tech)	1	2,600	2,600
Go Daddy Subscription	1	400	400
HRN Performance Pro Renewal (HR) (HR Performance)	1	3,000	3,000
Impravata Onesign (Yr Maint) (PD) (Impravata)	1	1,550	1,550
Kaseya RMM_PC (BIIT)	12	2,550	30,600
Kaseya RMM_Server (BIIT)	12	600	7,200
Knowbe4 Security Training (Vtech IO)	130	15	1,950
Laserfische Annual Maintenance (MCCI)	1	9,300	9,300
MCCI Admin Support Fee (MCCI)	1	500	500
MDE Inc. Adore Client Software (PD) (Adore)	1	1,550	1,550
Minutes Recording Software (BIS)	1	1,350	1,350

Information Technology - 513 General Fund - 001

Description	Quantity	Unit Price	Total Budget
Municode Internet Hosting Fee (MCCI)	1	800	800
Net Motion Annual Maintenance (PD) (Net Motion)	1	4,900	4,900
Office 365 (MS Office Suite Only Subscriptions) (Microsoft)	1	10,000	10,000
One Identify Defender Annual Maintenance	1	1,500	1,500
Print Scan (Finger Print)(Kid-Scan)	1	500	500
Rapid IDS (PD) (Dataworks Plus)	1	1,300	1,300
SANS Warranty	1	4,000	4,000
SMARSH Archive (Smarsh)	1	7,350	7,350
Social Media Archiver (Archivesocial)	1	3,000	3,000
SQL User Cals (2019)	1	15,000	15,000
Switch Warranties (10 Total)	1	14,100	14,100
Towncloud Inc	1	1,200	1,200
Veeam Backup Mgmt Suite (Vtech IO)	1	5,500	5,500
Verkada Camera License	1	1,000	1,000
Vesta, CAD, Transport Annual Maintenance (PD)	1	37,000	37,000
VM Workspace One Airwatch (Vtech IO)	60	47	2,820
VMware VCenter Renewal (1Yr Sub)(Vtech IO)	1	1,600	1,600
VMware VSphere (Std Per Proc/Per Yr) Vtech IO)	8	350	2,800
Windows Server User Cals (2022)	1	3,000	3,000
Zoom (Zoom Video Communications Inc)	12	115	1,380
Totals for GL# 001-513-552.2300: Operating Expenses			308,366
001-513-552.4200 Small Tools/Equipment			
Miscellaneous Computer Equipment <500	1	1,000	1,000
Miscellaneous Computer Hardware	1	3,000	3,000
Replacement Desktop Ups	15	100	1,500
Replacement Monitors	10	275	2,750
Replacement Printers	7	300	2,100
Totals for GL# 001-513-552.4200: Small Tools/Equipment			10,350
001-513-552.5100 Uniform Purchases and Cleaning			
Shirts (Ext IT)	2	35	70
Shirts W/Logo	5	35	175
Totals for GL# 001-513-552.5100: Uniform Purchases and Cleaning			245
001-513-554.0100 Non-Capitalized Equipment			
Additional IP Surveillance Cameras	8	1,200	9,600
Replacement LF Scanners	2	1,000	2,000
Smart Proxity Cards	1	5,000	5,000
Workstations (City Hall)	5	1,000	5,000
Workstations (PD)	4	1,000	4,000
Workstations (Public Works)	10	1,000	10,000
Totals for GL# 001-513-554.0100: Non-Capitalized Equipment			35,600
001-513-554.1200 Publications			
IT Certification Training Material	1	200	200
Totals for GL# 001-513-554.1200: Publications			200

Information Technology - 513 General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-513-555.1300 Technical/Training			
Certification (MD-100)	2	200	400
ITProTV Training	1	400	400
LinkedIn	1	360	360
Totals for GL# 001-513-555.1300: Technical/Training			1,160
001-513-564.0100 Machinery & Equipment			
Laptops (CH)	2	2,000	4,000
Laptops (Commission)	5	2,000	10,000
Laptops (PD)	5	3,000	15,000
Laptops (PW)	4	2,000	8,000
Server (ESX Server)	1	25,000	25,000
Totals for GL# 001-513-564.0100: Machinery & Equipment			62,000
Totals for Dept 513-Information Technology			**$ 759,032**

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City Attorney - 514 General Fund – 001

The City Attorney is a contracted, appointed position

Mark P. Barnebey (941) 748-0100 Blalock Walters, 802 11th St. Bradenton, FL 34205

Department Mission:

To provide legal services to the City, department heads and boards.

Primary Duties:

- Dedicated to providing an array of services to the Commission and Mayor.
- Draft and review all ordinances and resolutions, after input by staff.
- Review all contracts prior to execution as request by staff.
- Provide legal advice on all matters affecting the City.
- Attend all City Commission meetings as legal counsel.
- Approve, monitor, and pursue, as appropriate, all City litigation and outside counsel.

Organizational Chart:



Department Objectives:

- Work cooperatively with the City in providing legal services necessary to carry out the policy decisions of the City Commission.
- Reviewing or drafting amendments to the City Charter and City Code.

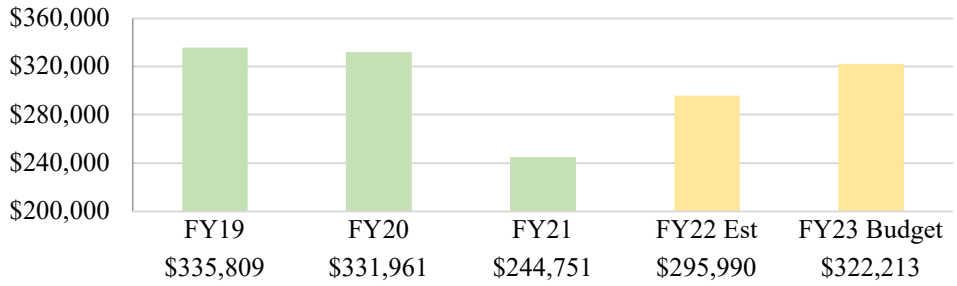
Goals:

- To assist with the state Opioid negotiations
- Provide overview and legal research for City ordinance
- Prepare an ordinance for vacation rentals

Accomplishments:

- Finalized the $6M Police Department construction loan with outside counsel
- Prepare an ordinance for mooring and anchoring of vessels in the City's waterways
- Finalized easements for Riverside Park
- Prepared and finalized agreement with a third party for maintenance of the Marina and submerge land lease agreement

Departmental Expenditures



001-514 - CITY ATTORNEY
Cost Center Summary

Account 001-514	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
531.0600	Attorney Fees	$ 245,519	$ 253,510	$ 253,510	$ 273,463	7.9 %
531.0700	Attorney Fees-Special Services	70,790	40,000	39,000	45,000	12.5 %
531.0900	Legal Ads Pass-Thru	12,761	-	-	-	- %
540.5100	Travel and Per Diem	1,561	1,500	1,130	1,500	- %
552.2300	Operating Expenses	630	1,000	1,600	1,500	50.0 %
555.1300	Technical/Training	700	750	750	750	- %
	Total Operating Expenses	**331,961**	**296,760**	**295,990**	**322,213**	**8.6 %**
	TOTAL EXPENDITURES	**$ 331,961**	**$ 296,760**	**$ 295,990**	**$ 322,213**	**8.6 %**

City Attorney - 514 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-514-531.0600 Attorney Fees-Contracted Services			
Regular Attorney Fees-City Portion - 81%	1	273,463	273,463
Totals for GL# 001-514-531.0600: Attorney Fees-Contracted Services			273,463
001-514-531.0700 Attorney Fees-Special Services			
Litigation-City Portion	1	45,000	45,000
Totals for GL# 001-514-531.0700: Attorney Fees-Special Services			45,000
001-514-540.5100 Travel and Per Diem			
Travel/Per Diem-Attorney	1	1,500	1,500
Totals for GL# 001-514-540.5100: Travel and Per Diem			1,500
001-514-552.2300 Operating Expenses			
Operating Expense-Litigation	1	1,500	1,500
Totals for GL# 001-514-552.2300: Operating Expenses			1,500
001-514-555.1300 Technical/Training			
Technical/Training	1	750	750
Totals for GL# 001-514-555.1300: Technical/Training			750
Totals for Dept 514-City Attorney			**$ 322,213**

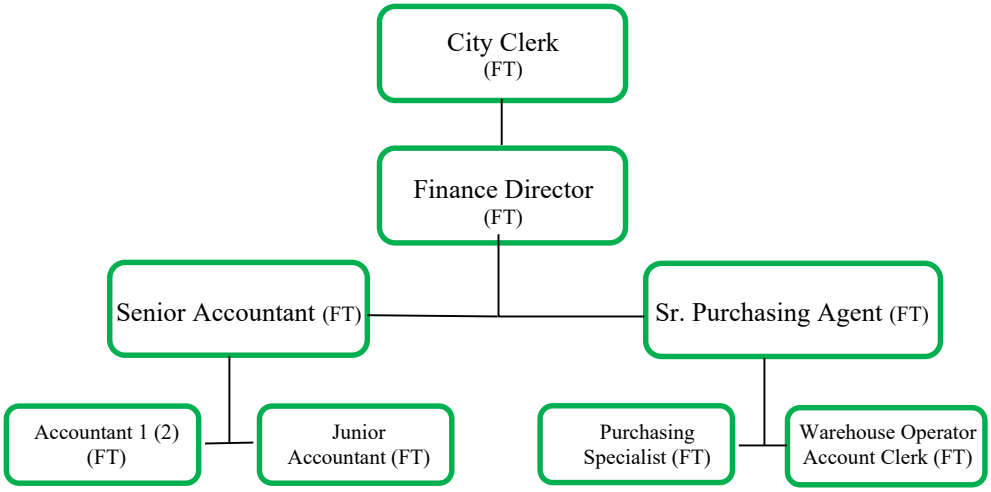
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Finance Department – 515 General Fund – 001

Department Mission:
To accurately account for City assets, collect funds due to the City, process payment of payroll and other expenses owed by the City, prepare the annual City budget and Comprehensive Annual Financial Report, complete special financial projects, such as debt issuance, ensure compliance defined by Florida statute and provide timely budgetary and financial data to management.

Primary Duties:
- Administer all financial transactions of the City – Accounting, Accounts Payable, Payroll, Purchasing, Inventory.
- Produce and manage the City's balanced budget.
- Record, maintain and report accurate financial records per GAAP and GASB standards.
- Responsible for creating and publishing the Annual Comprehensive Financial Report and Budget Book.
- Liaison between the external auditors to complete an annual audit review.
- Creation and implementation of internal controls.

Organizational Chart:



Department Objectives:
- Procure, process and protect the City's assets.
- Actively work at providing staff with learning opportunities to stay current with changes in the Financial Accounting and begin a cross-training program between accounting and purchasing.
- Meet the stringent reporting requirements of the GFOA to obtain both Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.
- Provide needed financial information to make informed decisions for the City and its citizens.

Finance Department – 515 General Fund – 001

Goals:

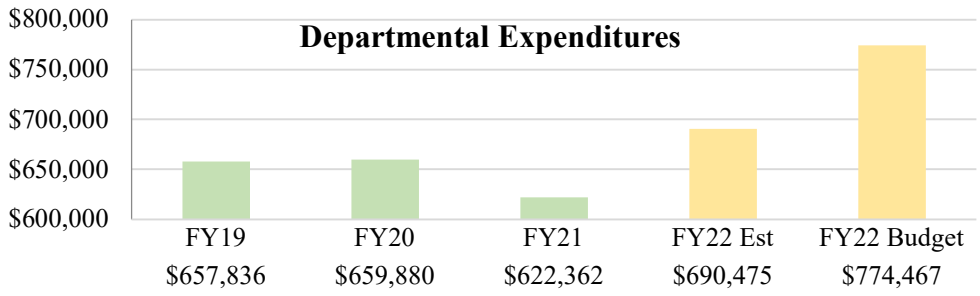
- To enhance the budget award criteria into the fiscal year 2023 budget.
- Revise the capital projects section in fiscal year 2024 to meet the requirements for the GFOA special recognition.
- To initiate and implement a list of American Rescue Plan Act (ARPA) infrastructure projects with internal and external stakeholders.

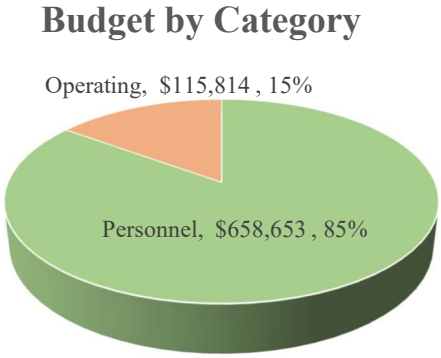
Accomplishments:

- Received the 16th Certificate of Achievement in Excellence- ACFR. (2005 – 2020)
- Submitted the FY 2021 ACFR for the 17th Certificate of Achievement in March 2022.
- Received the 13th Distinguished Budget Award. (2010 – 2022)
- Financial closeout - SRF $7M Loan for the Waste Water Equalization Basin Project
- Commission approved $6.8M American Rescue Plan Act Project List.

Performance Indicators:

Task	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected
Grant Award Dollars	8,587,266	9,990,945	16,509,323	16,038,631	10,690,136
Awarded Grants	9	13	11	7	7
Number of Purchase Orders	1010	941	835	812	900
ARPA Spent to date			0	380,566	$1,500,000





001-515 - FINANCE
Cost Center Summary

Account 001-515	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
512.0100	Regular Salaries	$ 403,020	$ 426,977	$ 402,489	$ 481,298	12.7 %
514.0100	Overtime - GE	-	-	21	-	- %
521.0100	FICA Taxes	30,366	33,088	29,600	36,916	11.6 %
522.2100	Retirement General Employee	60,827	66,371	62,885	41,835	(37.0)%
523.0100	Health Insurance	53,813	68,940	71,914	93,653	35.8 %
523.0300	Insurance & EAP	1,285	1,422	1,266	1,578	11.0 %
524.0100	Workers' Compensation	1,668	1,760	1,816	2,123	20.6 %
529.0000	Career Advancement	-	5,536	-	1,250	(77.4)%
	Total Personnel Expenses	**550,979**	**604,094**	**569,991**	**658,653**	**9.0 %**
531.0100	Consulting	14,075	7,100	7,100	2,160	(69.6)%
531.0300	Membership Dues	1,135	1,574	1,069	1,959	24.5 %
531.1600	Contract Services	203	12,564	9,774	-	(100.0)%
532.0100	Audit Services	61,100	67,350	55,800	64,100	(4.8)%
540.5100	Travel and Per Diem	-	8,348	8,000	9,350	12.0 %
544.0500	Operating Lease	3,389	3,728	3,728	3,931	5.4 %
545.1200	Insurance	13,473	14,512	15,020	16,368	12.8 %
546.3400	Repair & Maintenance	17	250	200	-	(100.0)%
546.4000	Vehicle Repair & Maintenance	-	-	8	250	- %
547.5100	Printing And Binding	43	90	90	380	322.2 %
549.3000	Sales Tax	1,004	2,100	2,100	2,100	- %
551.1200	Office Supplies	199	818	818	600	(26.7)%
552.2300	Operating Expenses	4,857	4,130	4,225	3,980	(3.6)%
552.3900	Safety Program Expense	125	141	141	250	77.3 %
552.4200	Small Tools/Equipment	491	3,087	3,000	500	(83.8)%
552.5100	Uniform Purchases And Cleaning	555	732	732	912	24.6 %
554.0100	Non-Capitalized Equipment	309	44	44	-	(100.0)%
554.1200	Publications	360	635	635	600	(5.5)%
555.1300	Technical/Training	3,655	8,984	8,000	8,374	(6.8)%
	Total Operating Expenses	**104,990**	**136,187**	**120,484**	**115,814**	**(15.0)%**
571.0100	Princ - Lease	3,883	-	-	-	- %
572.0100	Interest Expense - Lease	29	-	-	-	- %
	Total Debt Service	**3,912**	**-**	**-**	**-**	**- %**
	TOTAL EXPENDITURES	**$ 659,881**	**$ 740,281**	**$ 690,475**	**$ 774,467**	**4.6 %**

Finance - 515 — General Fund - 001

Description	Quantity	Price	Budget
001-515-512.0100 Regular Salaries			
Regular Salaries	1	481,298	481,298
Totals for GL# 001-515-512.0100: Regular Salaries			481,298
001-515-521.0100 FICA Taxes			
FICA Taxes	1	36,916	36,916
Totals for GL# 001-515-521.0100: FICA Taxes			36,916
001-515-522.2100 Retirement General Employee			
General Employee Pension	1	41,835	41,835
Totals for GL# 001-515-522.2100: Retirement General Employee			41,835
001-515-523.0100 Health Insurance			
Health Insurance	1	93,653	93,653
Totals for GL# 001-515-523.0100: Health Insurance			93,653
001-515-523.0300 Life Insurance & EAP			
Life Insurance	1	1,578	1,578
Totals for GL# 001-515-523.0300: Life Insurance & EAP			1,578
001-515-524.0100 Workers' Compensation			
Workers Compensation	1	2,123	2,123
Totals for GL# 001-515-524.0100: Workers' Compensation			2,123
001-515-529.0000 Career Advancement			
Career Advancement	1	1,250	1,250
Totals for GL# 001-515-529.0000: Career Advancement			1,250
001-515-531.0100 Consulting			
OPEB Valuation (Aug 2023)	1	2,160	2,160
Totals for GL# 001-515-531.0100: Consulting			2,160
001-515-531.0300 Membership Dues			
Amazon Prime	1	125	125
American Payroll Association (RS)	1	310	310
Costco (May 2023)	1	120	120
FAPPO Dues	2	120	240
FGFOA Dues	5	35	175
GFOA Dues	2	170	340
NIGP National Dues	2	190	380
NIGP Sarasota Chapter Dues	2	32	64
NIGP Tampa Chapter Dues	3	35	105
Sams Club	1	50	50
SWFFGFOA Chapter Dues	5	10	50
Totals for GL# 001-515-531.0300: Membership Dues			1,959
001-515-532.0100 Audit Services			
2022 Audit Services (Year 2 Of 3)	1	54,600	54,600
Single Audit (ARPA/CDBG)	2	4,500	9,000
Audit Letter	1	500	500
Totals for GL# 001-515-532.0100: Audit Services			64,100

Finance - 515 — General Fund - 001

Description	Quantity	Price	Budget
001-515-540.5100 Travel and Per Diem			
Bootcamp (NB)	1	450	450
Chapter Travel	2	200	400
FAPPO Conference	2	600	1,200
FGFOA Annual Conference (CM, MM, ED)	3	1,000	3,000
FGFOA School Of Finance - (CM, RS, NB, ED)	4	900	3,600
Local Classes	1	500	500
NIGP Classes	2	100	200
Totals for GL# 001-515-540.5100: Travel and Per Diem			9,350
001-515-544.0500 Operating Lease			
Color Copies For ACFR/Budget	1	250	250
Copier Lease: Pmnt 28-36 Of 36	9	219	1,971
Copier Pages Copied/Printed	1	900	900
New Copier Lease	3	270	810
Totals for GL# 001-515-544.0500: Operating Lease			3,931
001-515-545.1200 Insurance			
Insurance	4	4,092	16,368
Totals for GL# 001-515-545.1200: Insurance			16,368
001-515-546.4000 Vehicle Repair & Maintenance			
Forklift Maintenance	1	250	250
Totals for GL# 001-515-546.4000: Vehicle Repair & Maintenance			250
001-515-547.5100 Printing and Binding			
AP Checks	1	200	200
Business Cards	3	60	180
Totals for GL# 001-515-547.5100: Printing and Binding			380
001-515-549.3000 Sales Tax			
Monthly Sales Tax	1	2,100	2,100
Totals for GL# 001-515-549.3000: Sales Tax			2,100
001-515-551.1200 Office Supplies			
Budget/ACFR Materials	1	100	100
Forms-W-2'S, 1099'S	1	100	100
Miscellaneous Office Supplies	1	400	400
Totals for GL# 001-515-551.1200: Office Supplies			600
001-515-552.2300 Operating Expenses			
ACFR Award Fee	1	460	460
Budget Award Fee	1	345	345
Capital Lease Attorney Opinion Letter	1	3,000	3,000
Propane For Warehouse Forklift	1	175	175
Totals for GL# 001-515-552.2300: Operating Expenses			3,980
001-515-552.3900 Safety Program Expense			
Safety Shoes For Warehouse	2	125	250
Totals for GL# 001-515-552.3900: Safety Program Expense			250

Finance - 515 — General Fund - 001

Description	Quantity	Price	Budget
001-515-552.4200 Small Tools/Equipment			
Miscellaneous Equipment	1	500	500
Totals for GL# 001-515-552.4200: Small Tools/Equipment			500
001-515-552.5100 Uniform Purchases and Cleaning			
Shirts For Finance Staff	7	50	350
Shirts For Warehouse Operator	5	50	250
Uniform Pants Rental	52	6	312
Totals for GL# 001-515-552.5100: Uniform Purchases and Cleaning			912
001-515-554.1200 Publications			
Accounting/Purchasing Reference	1	495	495
GFOA Blue Book E-Updates	1	65	65
Subscription Consumer Reports	1	40	40
Totals for GL# 001-515-554.1200: Publications			600
001-515-555.1300 Technical/Training			
Bootcamp (NB)	1	450	450
CGFO Review/Test (ED)	5	75	375
FAPPO Conference	2	400	800
FGFOA Annual Conference	3	350	1,050
Fred Pryor (PS)	1	199	199
Govt School Of Finance - Tbd	4	325	1,300
Local Training/Webinars	1	1,000	1,000
NIGP Purchasing Class	4	500	2,000
Payroll Certification Program (APA) (RS)	1	1,200	1,200
Totals for GL# 001-515-555.1300: Technical/Training			8,374
Totals for Dept 515-Finance			**$ 774,467**

Human Resources Department – 516 General Fund – 001

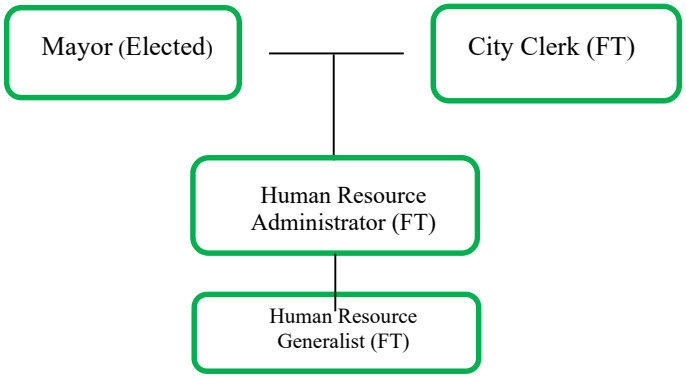
Department Mission:

To maximize the potential of individuals and the organization by recruiting, developing and retaining a high-performing and diverse workforce that promotes and supports outstanding customer service.

Primary Duties:

- Contributes to recruitment, pre-employment, records management, compensation, benefits administration, medical screening, and organizational development
- Responsible for onboarding and separating of City personnel
- Updating and administrating the City's Personnel policy
- Coordinate with other departments and external partners for HR communications
- Assist with employee relations issues and concerns
- Responsible for maintaining the retirees pension communication

Organizational Chart:



Department Objectives:

- Being a small department, it is a challenge to meet deadlines and address emergency issues on a daily basis.
- To continue streamlining HR processes to work most effectively.
- Continue to recognize employees for the outstanding contribution to the City.
- Establish a culture that revolves around the City's mission and vision.

Goals & Accomplishments:

- Launched a successful employee Wellness program.
- Aided employees and retirees during open enrollment period; assisted employees with completion of the wellness activities
- Reduce the number of terminations within two years of employment
- Promoted flu shots and blood donation to employees.
- Reduce the number of days between vacancy and hire.

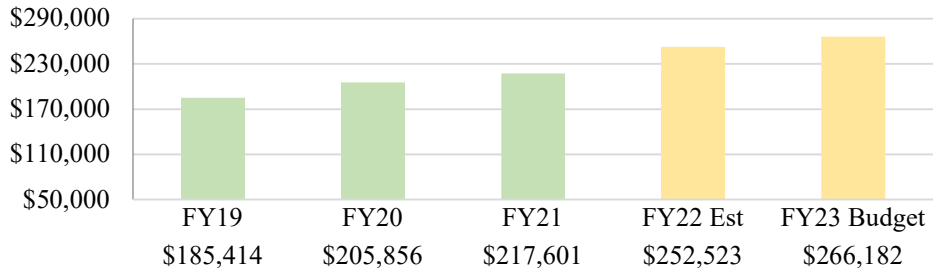
Human Resources Department – 516 General Fund – 001

Performance Indicators:

Task	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Projected
*Employees > 10 years of Service	37	38	40	40	44
Terminations < 2 year	0	1	3	8	3
Positions - Terminated	16	30	26	39	20
Positions - Open	18	10	22	27	15
Positions - Hired	22	18	25	33	25
Budgeted Positions	147	145	143	144	142
Total fiscal year health insurance cost	$1,083,186	$1,141,723	$1,082,188	$1,221,300	$1,337,323

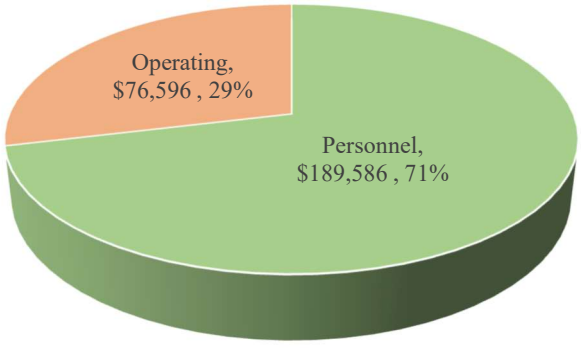
*Active as of 9/30/22

Departmental Expenditures



Note: FY21 includes a onetime expense for a salary study
FY21 Part-time position changed to Full-time

Budget by Category



001-516 - HUMAN RESOURCES
Cost Center Summary

Account 001-516	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPEDITURES					
512.0100	Regular Salaries	$ 73,238	$ 128,580	$ 124,468	$ 140,526	9.3 %
513.0100	Part Time Wages	27,274	-	602	-	- %
515.2200	Employee Recognition	850	1,000	1,000	1,000	- %
521.0100	FICA Taxes	7,695	9,913	9,542	11,210	13.1 %
522.2100	Retirement General Employee	11,095	19,476	19,363	12,270	(37.0)%
523.0100	Health Insurance	7,175	17,235	12,926	18,872	9.5 %
523.0300	Insurance & EAP	237	421	384	456	8.3 %
524.0100	Workers' Compensation	174	222	253	252	13.5 %
525.0000	Unemployment Expense	490	5,000	2,000	5,000	- %
	Total Personnel Expenses	**128,228**	**181,847**	**170,538**	**189,586**	**4.3 %**
531.0300	Membership Dues	274	504	514	514	2.0 %
531.1600	Contract Services	56,551	47,522	47,522	37,522	(21.0)%
534.2100	Employee Testing	6,054	6,700	6,700	8,182	22.1 %
540.5100	Travel and Per Diem	465	3,600	3,600	3,700	2.8 %
541.1100	Communications	334	360	360	360	- %
545.1200	Insurance	3,343	3,920	4,128	4,540	15.8 %
546.3400	Repair & Maintenance	-	-	90	100	- %
547.5100	Printing And Binding	-	500	140	1,000	100.0 %
548.9100	Promotional Advertising	2,093	1,400	1,770	3,000	114.3 %
551.1200	Office Supplies	16	400	301	400	- %
552.2300	Operating Expenses	7,610	10,825	10,825	14,830	37.0 %
552.3900	Safety Program Expense	-	-	2,311	-	- %
552.4200	Small Tools/Equipment	-	750	1,009	150	(80.0)%
552.5100	Uniform Purchases And Cleaning	70	140	115	200	42.9 %
554.1200	Publications	-	500	500	500	- %
555.1300	Technical/Training	818	2,348	2,100	1,598	(31.9)%
	Total Operating Expenses	**77,628**	**79,469**	**81,985**	**76,596**	**(3.6)%**
	TOTAL EXPENDITURES	**$ 205,856**	**$ 261,316**	**$ 252,523**	**$ 266,182**	**1.9 %**

Human Resources - 516 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-516-512.0100 Regular Salaries			
Regular Salaries	1	140,526	140,526
Totals for GL# 001-516-512.0100: Regular Salaries			140,526
001-516-515.2200 Employee Recognition			
Employee Recognition - Quarterly	4	150	600
Employee Recognition - Year	1	400	400
Totals for GL# 001-516-515.2200: Employee Recognition			1,000
001-516-521.0100 FICA Taxes			
FICA Taxes	1	11,210	11,210
Totals for GL# 001-516-521.0100: FICA Taxes			11,210
001-516-522.2100 Retirement General Employee			
General Employee Pension	1	12,270	12,270
Totals for GL# 001-516-522.2100: Retirement General Employee			12,270
001-516-523.0100 Health Insurance			
Health Insurance	1	18,872	18,872
Totals for GL# 001-516-523.0100: Health Insurance			18,872
001-516-523.0300 Life Insurance & EAP			
Life Insurance	1	456	456
Totals for GL# 001-516-523.0300: Life Insurance & EAP			456
001-516-524.0100 Workers' Compensation			
Workers Compensation	1	252	252
Totals for GL# 001-516-524.0100: Workers' Compensation			252
001-516-525.0000 Unemployment Expense			
Unemployment Expense	1	5,000	5,000
Totals for GL# 001-516-525.0000: Unemployment Expense			5,000
001-516-531.0300 Membership Dues			
FPHRA Annual Dues (FL. Professional HR Assoc.)	2	55	110
SHRA (Non-SHRM Member) (Sarasota-Manatee HR Association)	1	100	100
SHRA (SHRM Member) (Sarasota- Manatee HR Association)	1	229	229
SHRM (Society for HR Management)	1	75	75
Totals for GL# 001-516-531.0300: Membership Dues			514

Human Resources - 516 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-516-531.1600 Contract Services			
Ad-Vance Talent Solutions	1	10,000	10,000
Agent Fee - Health Insurance	1	20,000	20,000
Drug Screen Monthly Fee (AFL- All For Life)	12	150	1,800
EAP Monthly Fee	12	231	2,772
Misc. Drug Testing (On-Site Post Accident, Suspicion (AFL)	1	350	350
Misc. Testing (AFL)	1	2,600	2,600
Totals for GL# 001-516-531.1600: Contract Services			37,522
001-516-534.2100 Pre-Employment Testing			
General Pre Employment Background Testing	1	1,057	1,057
General Pre-Employment Physical & Drug Screen (Company Care)	1	3,780	3,780
PD Pre Employment Testing/Credit Check	1	1,345	1,345
PD Psychological Testing	1	2,000	2,000
Totals for GL# 001-516-534.2100: Pre-Employment Testing			8,182
001-516-540.5100 Travel and Per Diem			
FPHRA (Meals not Included and Hotel & Parking)	2	1,500	3,000
Local Meetings/Training	2	100	200
SHRA Chapter Meeting	10	50	500
Totals for GL# 001-516-540.5100: Travel and Per Diem			3,700
001-516-541.1100 Communications			
State Of FL HR Fax Line	12	30	360
Totals for GL# 001-516-541.1100: Communications			360
001-516-545.1200 Insurance			
General Liability, Auto, Property Insurance	4	1,135	4,540
Totals for GL# 001-516-545.1200: Insurance			4,540
001-516-546.3400 Repair & Maintenance			
Misc.	1	100	100
Totals for GL# 001-516-546.3400: Repair & Maintenance			100
001-516-547.5100 Printing and Binding			
General Printing Materials	1	500	500
Internal Training Materials	1	500	500
Totals for GL# 001-516-547.5100: Printing and Binding			1,000
001-516-548.9100 Promotional Advertising			
Recruitment Advertisement	1	3,000	3,000
Totals for GL# 001-516-548.9100: Promotional Advertising			3,000
001-516-551.1200 Office Supplies			
Office Supplies	1	400	400
Totals for GL# 001-516-551.1200: Office Supplies			400

Human Resources - 516 — General Fund - 001

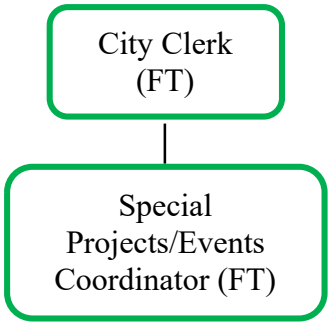
Description	Quantity	Unit Price	Total Budget
001-516-552.2300 Operating Expenses			
Badge Supplies	1	200	200
Employee Appreciation Events	1	4,500	4,500
Employee Recognition	1	1,000	1,000
Labor Law Posters	8	35	280
New Employee Items	1	350	350
New Hire Orientation Supplies	1	300	300
NOVAtime (Andrews Technology)	1	8,000	8,000
Recruiting Supplies	1	200	200
Totals for GL# 001-516-552.2300: Operating Expenses			14,830
001-516-552.4200 Small Tools/Equipment			
Small Tools As Needed	1	150	150
Totals for GL# 001-516-552.4200: Small Tools/Equipment			150
001-516-552.5100 Uniform Purchases and Cleaning			
Shirts For HR Staff	4	50	200
Totals for GL# 001-516-552.5100: Uniform Purchases and Cleaning			200
001-516-554.1200 Publications			
Updated Publications As Needed	1	500	500
Totals for GL# 001-516-554.1200: Publications			500
001-516-555.1300 Technical/Training			
(Fred) Pryor+	2	199	398
FPHRA Annual Conference Registration	2	400	800
Local Training	2	200	400
Totals for GL# 001-516-555.1300: Technical/Training			1,598
Totals for Dept 516-Human Resources			**$ 266,182**

Events and Facilities – 579 General Fund – 001

Department Mission:
To develop and administer safe, well-rounded community programs and facilities that meets the needs of Palmetto residents and visitors of all ages. Facilities and program offerings strive to meet the physical, social, and emotional health needs of users who are living longer, healthier, more active lifestyles.

Primary Duties:
Department serves as the central point of contact for various City-owned facilities throughout the City of Palmetto, responsible for the rental and administration, property maintenance, logistics and all technical issues associated with the rentals, special function processes. To promote and coordinate safe events and facility rentals to be enjoyed by City residents and guests.

Organizational Chart:



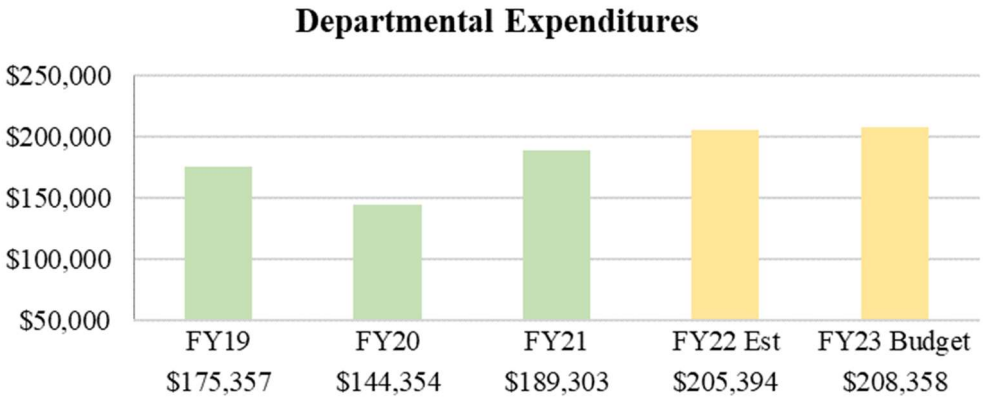
Department Objectives:
- Make improvements to the facilities in all City parks.
- Provide prompt and complete service for rentals to City property.
- Coordinate with internal staff and vendors to provide for support for the Manatee County fair, 4th of July fireworks and other events.
- Ensure City property is maintained to be safe, attractive, and functional.

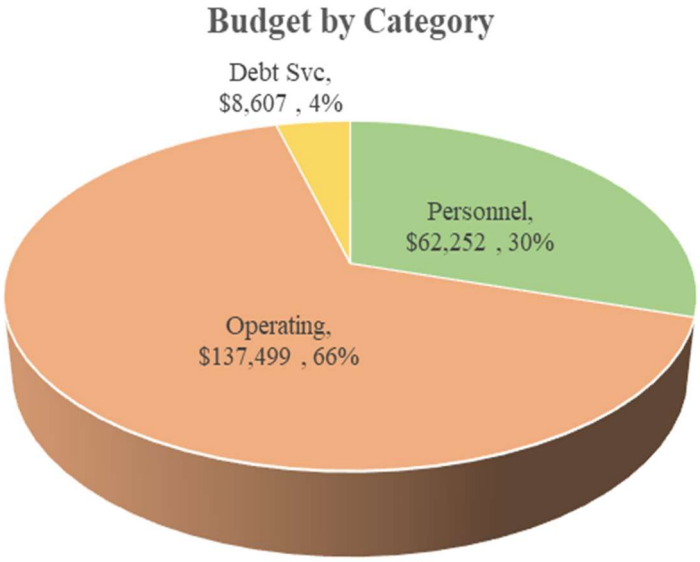
Goals & Accomplishments:
- Establish performance indicators for future measurement.
- To evaluate and provide input on the maintenance status of City facility buildings.
- To provide additional maintenance on several buildings within the Historical Park.
- Access building assets for repair and replacement budgetary needs.
- Coordinate Employee safety courses as they related to the work environment.
- Present measures that execute the upgrades to meet new code standards on existing buildings.

Events and Facilities – 579 General Fund – 001

Performance Indicators:

Task	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected
Park Rentals	24	24	46	75
Special Event Applications	16	26	29	35





001-579 - EVENTS AND FACILITIES
Cost Center Summary

Account 001-579	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
512.0100	Regular Salaries	$ 41,148	$ 43,724	$ 43,451	$ 47,222	8.0 %
514.0100	Overtime - GE	2,398	6,000	2,209	4,000	(33.3)%
514.0150	Overtime - Holiday GE	259	-	721	-	- %
521.0100	FICA Taxes	3,345	3,804	3,510	3,991	4.9 %
522.2100	Retirement General Employee	6,560	7,474	7,206	4,523	(39.5)%
523.0100	Health Insurance	5,805	-	92	-	- %
523.0300	Insurance & EAP	133	143	143	143	- %
524.0100	Workers' Compensation	1,162	1,036	1,148	1,429	37.9 %
529.0000	Career Advancement	-	-	-	944	- %
	Total Personnel Expenses	**60,810**	**62,181**	**58,480**	**62,252**	**0.1 %**
531.1600	Contract Services	-	371	-	-	(100.0)%
534.4200	Building Demolition	5,750	-	-	6,000	- %
540.5100	Travel and Per Diem	36	500	250	800	60.0 %
541.1100	Communications	492	600	600	600	- %
544.1500	Rental Expenses	-	1,750	1,750	2,000	14.3 %
545.1200	Insurance	2,471	2,056	2,503	2,204	7.2 %
546.3400	Repair & Maintenance	7,439	26,062	27,500	32,825	25.9 %
546.4000	Vehicle Repair & Maintenance	189	300	300	300	- %
547.5100	Printing And Binding	746	1,600	800	1,000	(37.5)%
549.9600	Bank Service Charges	45	30	130	120	300.0 %
551.1200	Office Supplies	78	250	250	120	(52.0)%
552.1500	Fuel and Lubricants	587	700	1,100	1,450	107.1 %
552.2300	Operating Expenses	144	800	400	300	(62.5)%
552.3000	Living Tree Memorial Expense	-	1,920	1,920	-	(100.0)%
552.3900	Safety Program Expense	52	200	200	200	- %
552.4200	Small Tools/Equipment	734	1,265	1,250	1,250	(1.2)%
552.5100	Uniform Purchases And Cleaning	125	125	125	125	- %
552.7100	Fairs & Festivals	23,809	45,110	44,812	54,724	21.3 %
552.7200	Palmetto Historical Park	24,040	33,779	35,439	20,950	(38.0)%
552.7400	Ag Museum	4,034	6,092	4,875	11,168	83.3 %
554.0100	Non-Capitalized Equipment	1,299	3,230	3,230	1,064	(67.1)%
555.1300	Technical/Training	-	-	-	299	- %
	Total Operating Expenses	**72,070**	**126,740**	**127,434**	**137,499**	**8.5 %**
562.0000	Building Improvements	-	16,000	16,000	-	(100.0)%
564.0100	Machinery & Equipment	-	-	6,400	-	- %
	Total Capital Purchases	**-**	**16,000**	**22,400**	**-**	**(100.0)%**

001-579 - EVENTS AND FACILITIES
Cost Center Summary

Account 001-579	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
571.0100	Princ - Lease	10,747	11,048	11,048	8,487	(23.2)%
572.0100	Interest Expense - Lease	725	428	428	120	(72.0)%
	Total Debt Service	**11,472**	**11,476**	**11,476**	**8,607**	**(25.0)%**
	TOTAL EXPENDITURES	**$ 144,352**	**$ 216,397**	**$ 219,790**	**$ 208,358**	**(3.7)%**

Events And Facilities - 579 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-579-512.0100 Regular Salaries			
Regular Salaries	1	47,222	47,222
Totals for GL# 001-579-512.0100: Regular Salaries			47,222
001-579-514.0100 Overtime - GE			
Overtime	1	4,000	4,000
Totals for GL# 001-579-514.0100: Overtime - GE			4,000
001-579-521.0100 FICA Taxes			
FICA Taxes	1	3,991	3,991
Totals for GL# 001-579-521.0100: FICA Taxes			3,991
001-579-522.2100 Retirement General Employee			
General Employee Pension	1	4,523	4,523
Totals for GL# 001-579-522.2100: Retirement General Employee			4,523
001-579-523.0300 Life Insurance & EAP			
Life Insurance	1	143	143
Totals for GL# 001-579-523.0300: Life Insurance & EAP			143
001-579-524.0100 Workers' Compensation			
Workers Compensation	1	1,429	1,429
Totals for GL# 001-579-524.0100: Workers' Compensation			1,429
001-579-529.0000 Career Advancement			
Career Advancement	1	944	944
Totals for GL# 001-579-529.0000: Career Advancement			944
001-579-534.4200 Building Demolition			
Demo Estuary Pavilion	1	6,000	6,000
Totals for GL# 001-579-534.4200: Building Demolition			6,000
001-579-540.5100 Travel and Per Diem			
NFMT Conference & Security Conference Orlando	1	800	800
Totals for GL# 001-579-540.5100: Travel and Per Diem			800
001-579-541.1100 Communications			
Cell Phone Service	12	50	600
Totals for GL# 001-579-541.1100: Communications			600
001-579-544.1500 Rental Expenses			
Misc Equipment Rentals	1	250	250
Misc Event Rentals - Reimbursements - River Regatta	1	1,750	1,750
Totals for GL# 001-579-544.1500: Rental Expenses			2,000

Events And Facilities - 579 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-579-545.1200 Insurance			
General Liability, Auto and Property	4	551	2,204
Totals for GL# 001-579-545.1200: Insurance			2,204
001-579-546.3400 Repair & Maintenance			
17th Street Park - Misc Repairs	1	1,000	1,000
AC Maintenance (Quarterly)	1	825	825
City Hall - Misc Repairs	1	1,000	1,000
City Hall - Landscape Materials	1	1,000	1,000
Estuary Park - Misc Repairs	1	500	500
Hidden Lake Park - Misc Repairs	1	500	500
Mlk Park - Misc Repairs	1	250	250
Park Security Enhancement	1	20,000	20,000
Police Department - A/C Repairs	1	500	500
Police Department - Misc Repairs	1	1,000	1,000
Public Works - Misc Repairs	1	500	500
Riverside - Misc Repairs	1	4,500	4,500
Sutton Park - Misc Repairs	1	1,000	1,000
Taylor Park - Misc Repairs	1	250	250
Totals for GL# 001-579-546.3400: Repair & Maintenance			32,825
001-579-546.4000 Vehicle Repair & Maintenance			
Vehicle Repair For 20668	1	300	300
Totals for GL# 001-579-546.4000: Vehicle Repair & Maintenance			300
001-579-547.5100 Printing and Binding			
News In Brief	1	1,000	1,000
Totals for GL# 001-579-547.5100: Printing and Binding			1,000
001-579-549.9600 Bank Service Charges			
Credit Card Fees	1	120	120
Totals for GL# 001-579-549.9600: Bank Service Charges			120
001-579-551.1200 Office Supplies			
Miscellaneous Supplies	1	120	120
Totals for GL# 001-579-551.1200-OFFICE SUPPLIES			120
001-579-552.1500 Fuel and Lubricants			
Ford Transit	1	1,450	1,450
Totals for GL# 001-579-552.1500: Fuel and Lubricants			1,450
001-579-552.2300 Operating Expenses			
Misc Items From Central Store	1	300	300
Totals for GL# 001-579-552.2300: Operating Expenses			300

Events And Facilities - 579 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-579-552.3900 Safety Program Expense			
Misc Safety Materials	1	200	200
Totals for GL# 001-579-552.3900: Safety Program Expense			200
001-579-552.4200 Small Tools/Equipment			
Miscellaneous Small Hand Tools	1	1,250	1,250
Totals for GL# 001-579-552.4200: Small Tools/Equipment			1,250
001-579-552.5100 Uniform Purchases and Cleaning			
Uniform Shirts	1	125	125
Totals for GL# 001-579-552.5100: Uniform Purchases and Cleaning			125
001-579-552.7100 Fairs & Festivals			
Advance Tickets For Volunteers	1	224	224
Booth Design Based On Theme	1	1,500	1,500
Booth Rental & Security Passes	1	650	650
Fair Sponsorship	1	2,000	2,000
Fireworks Display	1	50,000	50,000
Games For Movie In The Park	1	350	350
Totals for GL# 001-579-552.7100: Fairs & Festivals			54,724
001-579-552.7200 Palmetto Historical Park			
Carnegie - Clean Mildew and Repaint Windows	1	5,000	5,000
Carnegie - Unit #3 Condensation Line Repair	1	500	500
Chapel - Paint - Minor Repairs	1	500	500
Cottage House Repairs - Install Siding Kitchen & Fireplace	1	800	800
Gen Liab, Auto, Property Insurance	4	3,100	12,400
General Repair and Maintenance	1	1,500	1,500
Military Museum Porch Repairs	1	250	250
Totals for GL# 001-579-552.7200: Palmetto Historical Park			20,950
001-579-552.7400 Ag Museum			
Gen Liab, Auto, Property Insurance	4	1,381	5,524
Termite Tenting	1	5,644	5,644
Totals for GL# 001-579-552.7400: Ag Museum			11,168
001-579-554.0100 Non-Capitalized Equipment			
Airless Sprayer	1	1,064	1,064
Totals for GL# 001-579-554.0100: Non-Capitalized Equipment			1,064
001-579-555.1300 Technical/Training			
Commercial Drone License Training	1	299	299
Totals for GL# 001-579-555.1300: Technical/Training			299

Events And Facilities - 579 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-579-571.0100 Princ - Lease			
P# 14-16 20668 Ford Transit	3	2,829	8,487
Totals for GL# 001-579-571.0100: Princ - Lease			8,487
001-579-572.0100 Int Exp - Lease			
P# 14-16 20668 Ford Transit	3	40	120
Totals for GL# 001-579-572.0100: Int Exp - Lease			120
Totals for Dept 579-Events and Facilities			**$ 208,358**

Police Department – 521 Fund: General Fund - 001

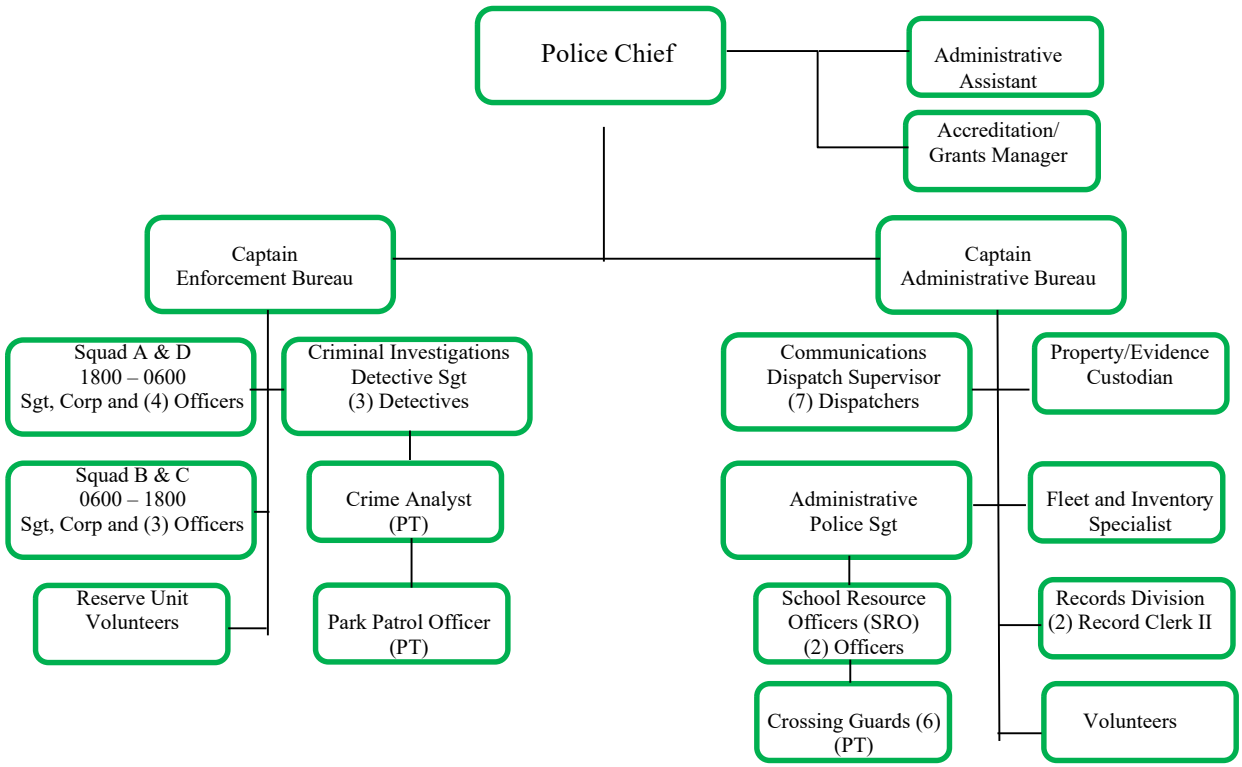
Department Mission:

To maintain order, provide a safe and pleasant community for our citizens and visitors, recruit and develop a sustainable workforce that demonstrates proficiency and professionalism while creating a sense of trust and partnership throughout the community. The Police Department is accredited by the Commission for Florida Law Enforcement Accreditation (CFA).

Primary Duties:

- Provide a professional law enforcement service to the Palmetto citizens and visitors.
- Ensure the safety and wellbeing of citizens and visitors by protecting life and property.
- Responsible for crime prevention, investigation and apprehension of crimes and offenders.

Organizational Chart:



Department Objectives:

- Retain current personnel and recruit new, qualified personnel in an increasingly competitive job market
- Increase staffing to allow for the creation of a specialty investigative unit to address criminal issues that the Department is currently hard pressed to address.
- Transition to FIBRs incident reporting system

Police Department – 521 Fund: General Fund - 001

Accomplishments:

- Broke ground on new 20,000 square foot police facility with a projected completion date of spring 2023.
- The city saw a 14% overall reduction in crime for calendar year 2021.
- The Police Department received accreditation on July 26th, 2022, with the highest honor of Excelsior Status for superior performance over the past 15 years.

Goals:

- Continue to work with the community to discourage crime and reduce the number of crimes committed within the city.
- Continue to find ways to retain current personnel and recruit new, qualified personnel in an increasingly competitive job market.
- Increase staffing to allow for the creation of specialty investigative units to address crime that the Department is currently hard pressed to address.
- Implement a body-worn camera system.

Performance Indicators:

Task	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected
Total Calls	21,662	19,885	11,361	17,636
Traffic Tickets Issued	1,471	1,363	843	1,226
Traffic Crash Reports	569	677	372	539
Part 1 Criminal Offenses	680	584	483	582
Prescription Dropbox (lbs.)	444	432	171	349

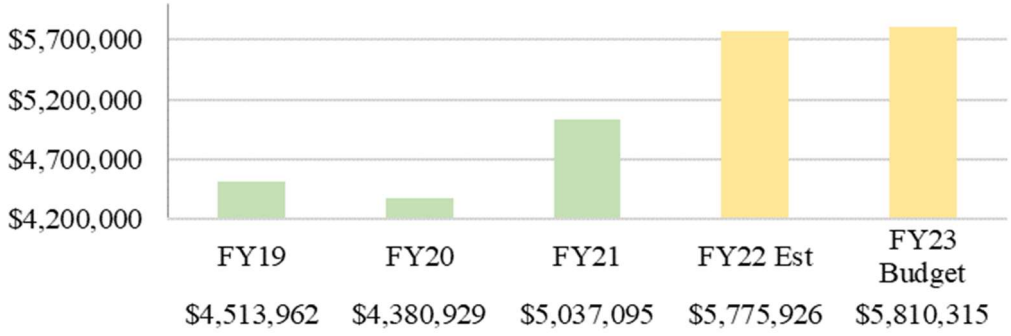
Capital Outlay:

Funding Source	Description	Amount
Capital Lease	(4) Patrol Vehicles	248,000
Operating	GTEC Interview System	37,000
Operating	Computer Equipment	21,500
Total		**$306,500**

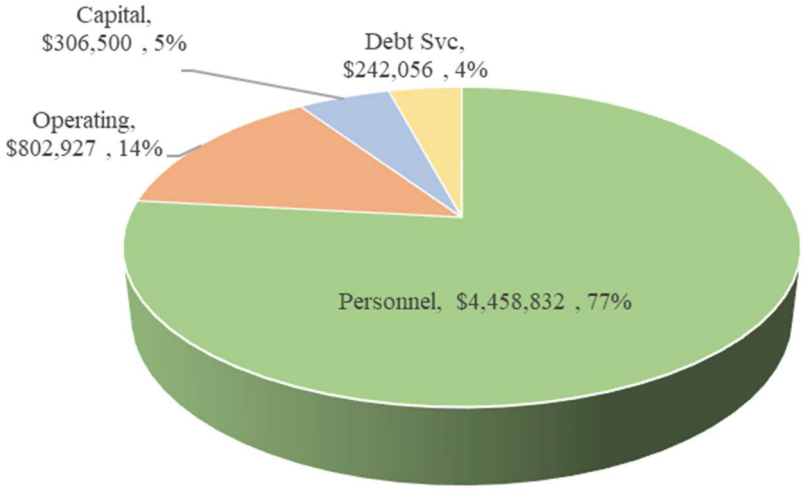


New Police Department – Spring 2023

Departmental Expenditures



Budget by Category



001-521 - POLICE DEPARTMENT
Cost Center Summary

Account 001-521	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
511.0100	Executive Salaries	$ 275,713	$ 285,810	$ 285,810	$ 308,675	8.0 %
512.0100	Regular Salaries	568,834	671,876	636,015	730,430	8.7 %
512.0200	Sworn Officer's Wages	1,468,023	1,778,503	1,612,288	1,796,255	1.0 %
513.0100	Part Time Wages	42,181	60,452	42,566	38,710	(36.0)%
513.0200	School Crossing Guards	43,206	68,991	52,318	72,929	5.7 %
514.0100	Overtime - GE	32,547	32,960	31,821	32,960	- %
514.0150	Overtime - Holiday GE	13,295	11,000	13,791	14,000	27.3 %
514.0200	Overtime - Sworn	70,874	75,020	128,898	75,020	- %
514.0250	Overtime - Holiday Sworn Officers	16,322	19,800	20,331	20,000	1.0 %
515.1000	Incentive Payments To Officers	22,289	29,685	22,630	29,685	- %
515.2100	Clothing Allowance - Taxable	3,000	3,500	3,500	3,500	- %
515.3000	On Call Pay	5,041	13,104	6,793	13,104	- %
521.0100	FICA Taxes	187,031	233,381	205,767	240,234	2.9 %
522.2100	Retirement General Employee	83,725	92,241	88,218	62,460	(32.3)%
522.2400	Retirement Sworn	351,060	342,219	334,818	323,863	(5.4)%
523.0100	Health Insurance	390,165	550,435	515,045	591,212	7.4 %
523.0300	Insurance & EAP	7,439	8,865	8,046	8,960	1.1 %
524.0100	Workers' Compensation	66,116	92,120	87,976	91,835	(0.3)%
529.0000	Career Advancement	-	-	-	5,000	- %
529.9900	Reimbursement Of Personnel Costs	(6,216)	-	-	-	- %
	Total Personnel Expenses	**3,640,645**	**4,369,962**	**4,096,631**	**4,458,832**	**2.0 %**
531.0100	Consulting	229	10,266	13,335	22,000	114.3 %
531.0300	Membership Dues	2,420	1,825	1,643	3,850	111.0 %
531.1600	Contract Services	6,760	6,760	6,760	6,760	- %
534.2100	Employee Testing	410	1,750	635	2,500	42.9 %
534.5000	Boat Removal	1,353	-	-	-	- %
535.2100	Special Investigation Account	6,904	20,000	6,465	40,800	104.0 %
540.5100	Travel and Per Diem	12,998	21,240	19,000	16,400	(22.8)%
541.1100	Communications	51,312	60,075	56,713	74,200	23.5 %
542.1200	Postage/Mailing Service	386	1,400	386	1,800	28.6 %
543.0000	Utility Services	29,259	28,500	28,037	33,000	15.8 %
544.0500	Operating Lease	4,588	5,208	5,192	5,481	5.2 %
545.1200	Insurance	107,275	116,101	116,574	133,751	15.2 %
545.9900	Insurance Contingency - Vehicle	435	5,000	5,000	5,000	- %
546.3400	Repair & Maintenance	7,534	10,350	10,300	9,100	(12.1)%
546.4000	Vehicle Repair & Maintenance	65,300	79,500	85,000	90,000	13.2 %
546.4000-8212	Vehicle Repair/Maint - CRA Plan	25,174	25,000	25,000	25,000	- %
546.5000	Marine Repair & Maintenance	1,874	1,500	1,591	2,000	33.3 %
547.0000	Printing and Binding	494	6,639	6,590	8,775	32.2 %
547.5100-8212	Printing and Binding	-	300	-	-	(100.0)%
549.0400-0000	Partnership/Sponsorship	-	-	-	5,000	- %
549.0400-8212	Partnership/Sponsorship - CRA Plan	-	1,000	-	1,000	- %
551.1200	Office Supplies	3,968	7,161	6,600	8,450	18.0 %

001-521 - POLICE DEPARTMENT
Cost Center Summary

Account 001-521	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
552.0000-0000	Hurricane Materials/Supplies	-	5,000	-	5,000	- %
552.0000-9038	Covid Materials	858	-	-	-	- %
552.1500	Fuel And Lubricants	60,244	82,500	115,000	95,200	15.4 %
552.1500-8212	Fuel And Lubricants - CRA Sub Plan	11,491	30,000	16,014	30,000	- %
552.2300	Operating Expenses	36,661	45,725	45,502	73,351	60.4 %
552.2600	PD Special Programs	2,000	-	-	-	- %
552.3000	Living Tree Memorial Expense	1,261	3,650	4,435	7,000	91.8 %
552.3900	Safety Program Expense	145	-	524	-	- %
552.4200	Small Tools/Equipment	10,710	22,202	17,800	12,749	(42.6)%
552.4200-9006	Small Tool/Equipment Bulletproof Vest	4,356	4,400	4,400	8,800	100.0 %
552.5100	Uniform Purchases And Cleaning	13,660	21,375	23,313	31,750	48.5 %
554.0100	Non-Capitalized Equipment	24,615	3,000	3,000	10,400	246.7 %
554.1200	Publications	2,170	2,200	2,013	2,400	9.1 %
554.1400	Accreditation	925	6,000	2,000	3,000	(50.0)%
555.1300	Technical/Training	20,250	17,140	15,106	28,410	65.8 %
555.1300-0025	Special Fund - Technical/Training	5,000	-	-	-	- %
	Total Operating Expenses	**523,019**	**652,767**	**643,928**	**802,927**	**23.0 %**
562.0000-4101	POLICE DEPT CONSTRUCTION	-	2,411,000	2,411,000	-	(100.0)%
564.0100	Machinery & Equipment	895	79,840	81,612	58,500	(26.7)%
564.4900	Capital Leases	70,486	509,870	509,870	248,000	(51.4)%
	Total Capital Purchases	**71,381**	**3,000,710**	**3,002,482**	**306,500**	**(89.8)%**
571.0100	Princ - Lease	144,452	189,768	189,879	202,274	6.6 %
572.0100	Interest Expense - Lease	6,429	6,806	7,047	6,080	(10.7)%
573.0500	New Debt Service - Leases	-	-	-	33,702	- %
	Total Debt Service	**150,881**	**196,574**	**196,926**	**242,056**	**23.1 %**
	TOTAL EXPENDITURES	**$ 4,385,926**	**$ 8,220,013**	**$ 7,939,967**	**$ 5,810,315**	**(29.3)%**

Police Department - 521 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-521-511.0100 Executive Salaries			
Executive Salaries	1	308,675	308,675
Totals for GL# 001-521-511.0100: Executive Salaries			308,675
001-521-512.0100 Regular Salaries			
Regular Salaries	1	730,430	730,430
Totals for GL# 001-521-512.0100: Regular Salaries			730,430
001-521-512.0200 Sworn Officer'S Wages			
Sworn Officer'S Wages	1	1,796,255	1,796,255
Totals for GL# 001-521-512.0200: Sworn Officer's Wages			1,796,255
001-521-513.0100 Part Time Wages			
Part Time Wages	1	38,710	38,710
Totals for GL# 001-521-513.0100: Part Time Wages			38,710
001-521-513.0200 School Crossing Guards			
School Crossing Guards	1	72,929	72,929
Totals for GL# 001-521-513.0200: School Crossing Guards			72,929
001-521-514.0100 Overtime - GE			
Overtime	1	32,960	32,960
Totals for GL# 001-521-514.0100: Overtime - GE			32,960
001-521-514.0150 Overtime - Holiday GE			
Overtime - Holiday	1	14,000	14,000
Totals for GL# 001-521-514.0150: Overtime - Holiday GE			14,000
001-521-514.0200 Overtime - Sworn			
Overtime	1	75,020	75,020
Totals for GL# 001-521-514.0200: Overtime - Sworn			75,020
001-521-514.0250 Overtime - Holiday Sworn			
Holiday Sworn	1	20,000	20,000
Totals for GL# 001-521-514.0250: Overtime - Holiday Sworn			20,000
001-521-515.1000 Incentive Payments To Officers			
Career Development	1	29,685	29,685
Totals for GL# 001-521-515.1000: Incentive Payments To Officers			29,685
001-521-515.2100 Clothing Allowance - Taxable			
Captains	2	500	1,000
Chief of Police	1	500	500
Detective Sergeant	1	500	500
Detectives	3	500	1,500
Totals for GL# 001-521-515.2100: Clothing Allowance - Taxable			3,500
001-521-515.3000 On Call Pay			
On Call Pay Detectives	1	6,552	6,552
On Call Pay Traffic Homicide	1	6,552	6,552
Totals for GL# 001-521-515.3000-On Call Pay			13,104

Police Department - 521 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-521-521.0100 FICA Taxes			
FICA Taxes	1	240,234	240,234
Totals for GL# 001-521-521.0100: FICA Taxes			240,234
001-521-522.2100 Retirement General Employee			
General Employee Pension	1	62,460	62,460
Totals for GL# 001-521-522.2100: Retirement General Employee			62,460
001-521-522.2400 Retirement Sworn			
Sworn Officers Retirement	1	323,863	323,863
Totals for GL# 001-521-522.2400: Retirement Sworn			323,863
001-521-523.0100 Health Insurance			
Health Insurance	1	591,212	591,212
Totals for GL# 001-521-523.0100: Health Insurance			591,212
001-521-523.0300 Life Insurance & EAP			
Life Insurance	1	8,960	8,960
Totals for GL# 001-521-523.0300: Life Insurance & EAP			8,960
001-521-524.0100 Workers' Compensation			
Workers Compensation	1	91,835	91,835
Totals for GL# 001-521-524.0100: Workers' Compensation			91,835
001-521-529.0000 Career Advancement			
PD Hiring Incentive	1	5,000	5,000
Totals for GL# 001-521-529.0000: Career Advancement			5,000
001-521-531.0100 Consulting			
Crime Analysis and CRA Sub Plan Consulting	1	22,000	22,000
Totals for GL# 001-521-531.0100: Consulting			22,000
001-521-531.0300 Membership Dues			
Amazon Business Prime	1	125	125
APCO International Inc.(Association Of Police Dispatchers)	3	100	300
Communication Training Officer Recertification	4	50	200
Crime Stoppers Annual Membership For Agency	1	300	300
Fla. Dept. Of Health (911 Cert.) For Dispatchers and Officers.	14	50	700
Fla. Dept. Of Health Dispatch Certification Program Renewal	1	50	50
Florida Police Chief Assoc (FPCA)	3	125	375
International Assoc. Chief Police (IACP)	1	150	150
Int'l Assoc. Of Law Enforcement Firearms Instructors (IALEFI)	3	125	375
Int'l Assoc. Of Property & Evidence (IAPE)	2	125	250
Manatee County Juvenile Justice Membership	1	75	75
Notary Renewals	3	100	300
Property & Evidence Assoc. Of Florida (PEAF)	2	125	250
Suncoast Crime Prevention Association - Crime Prevention Officer	1	300	300
Tampa Bay Area Chief Of Police	1	100	100
Totals for GL# 001-521-531.0300: Membership Dues			3,850

Police Department - 521 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-521-531.1600 Contract Services			
Apex - Pest Control Internal & External	4	55	220
Janitorial Services	12	545	6,540
Totals for GL# 001-521-531.1600: Contract Services			6,760
001-521-534.2100 Employee Testing			
Employee Testing For Incidents	5	300	1,500
Fitness For Duty Testing	2	500	1,000
Totals for GL# 001-521-534.2100: Employee Testing			2,500
001-521-535.2100 Special Investigation Account			
Callyo Recording Software & Comprehensive Phone Search	1	4,500	4,500
Covert Track Software	1	1,200	1,200
Lexis Nexis Data Web Investigations	2	1,800	3,600
Special Investigative Expenses- Forensics	1	30,000	30,000
TLO Web Search	1	1,500	1,500
Totals for GL# 001-521-535.2100: Special Investigation Account			40,800
001-521-540.5100 Travel and Per Diem			
APCO Conference For Dispatch Supervisors (3 Days)	2	500	1,000
CJIS Conference Dispatch (5 Days)	2	800	1,600
CVSA Examiner Conference (Rogers)	1	800	800
FPCA Summer and Winter Conferences For Chief	2	750	1,500
Homicide Conference (Lead Homicide Investigator) 5 Days	1	800	800
I.A.P.E Certification (PE Staff/ 5 Days)	2	800	1,600
PEAF Conference For P&E Staff (4 Days)	2	500	1,000
Public Records Seminar (2 Records & P.E.)	3	200	600
Travel & Per Diem For General Training Classes	1	4,500	4,500
UTAC Training Conference For UAV Operators	3	1,000	3,000
Totals for GL# 001-521-540.5100: Travel and Per Diem			16,400
001-521-541.1100 Communications			
Annual Radio Contract For Maintenance and System (Per Radio)	100	275	27,500
Cell Phones (3 Exc,5 Sgt, 4 Cpl, 4 CID, Cop, P&E, Offdty, Fcty Mnt, 2 SRO)	22	600	13,200
In-Car Camera Wireless Service	24	500	12,000
In-Car Wireless Service	39	500	19,500
Misc. Radio Repair - Manatee County	1	2,000	2,000
Totals for GL# 001-521-541.1100: Communications			74,200
001-521-542.1200 Postage/Mailing Services			
City Hall Postage Meter	1	300	300
Overnight Shipping	1	1,500	1,500
Totals for GL# 001-521-542.1200: Postage/Mailing Services			1,800
001-521-543.0000 Utility Services			
City Of Palmetto Utility	1	6,000	6,000
FPL	1	27,000	27,000
Totals for GL# 001-521-543.0000: Utility Services			33,000

Police Department - 521 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-521-544.0500 Operating Lease			
Copier Lease - Records: Pmnt 28-36 Of 36	9	201	1,809
Copier Lease - Squad Room: Pmnt 28-36 Of 36	9	133	1,197
Copier Pages Copied/Printed - Records	1	600	600
Copier Pages Copied/Printed - Squad Room	1	600	600
New Copier Lease - Records: Pmnt 1-3	3	250	750
New Copier Lease - Squad Room: Pmnt 1-3	3	175	525
Totals for GL# 001-521-544.0500: Operating Lease			5,481
001-521-545.1200 Insurance			
A-3 Fiduciary Bond Pension	1	60	60
B-2 Drone Coverage	1	3,500	3,500
D-5 Police AD & D (9/19)	1	330	330
D-5 State Mandated AD & D	1	2,420	2,420
D-6 Executive Travel Police	1	55	55
Gen Liab, Auto, Property Ins	4	31,709	126,836
New Auto - Overlap Auto Ins	1	550	550
Totals for GL# 001-521-545.1200: Insurance			133,751
001-521-545.9900 Insurance Contingency			
Insurance Contingency	1	5,000	5,000
Totals for GL# 001-521-545.9900: Insurance Contingency			5,000
001-521-546.3400 Repair & Maintenance			
AC Maintenance (Quarterly)	1	1,600	1,600
Fire Ext Maint Contract	1	2,500	2,500
Generator Maint Contract	1	2,500	2,500
Misc AC Repairs	1	1,000	1,000
Misc Build & Plumbing Repairs	1	1,000	1,000
Pest Control	4	125	500
Totals for GL# 001-521-546.3400: Repair & Maintenance			9,100
001-521-546.4000 Vehicle Repair & Maintenance			
Misc. Vehicle Maintenance/Towing	1	8,000	8,000
Uninsured Vehicle Damage	1	10,000	10,000
Vehicle Maintenance, Repair/Lex Contract	1	60,000	60,000
Vehicle Tires	1	12,000	12,000
Totals for GL# 001-521-546.4000: Vehicle Repair & Maintenance			90,000
001-521-546.4000-8212 Vehicle Repair & Maint - CRA Plan			
Veh Maint. (CRA), Repairs,Service & Tires	1	25,000	25,000
Totals for GL# 001-521-546.4000-8212: Vehicle Repair & Maint - CRA Plan			25,000
001-521-546.5000 Marine Repair & Maintenance			
Boat Maintenance (Service & Ext Maintenance)	1	2,000	2,000
Totals for GL# 001-521-546.5000: Marine Repair & Maintenance			2,000
001-521-547.5100 Printing and Binding			
Business Cards	37	75	2,775
Copy Service, Forms	1	3,000	3,000
Stationary (W/New P.D. Address)	1	3,000	3,000
Totals for GL# 001-521-547.5100: Printing and Binding			8,775

Police Department - 521 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-521-549.0400 Partnership/Sponsorship			
Police Academy Sponsorship	1	5,000	5,000
Totals for GL# 001-521-549.0400: Partnership/Sponsorship			5,000
001-521-549.0400-8212 Partnership/Sponsorship - CRA Plan			
Crime Stoppers Partnership	1	1,000	1,000
Totals for GL# 001-521-549.0400-8212: Partnership/Sponsorship - CRA Plan			1,000
001-521-551.1200 Office Supplies			
Copy Paper- From City Central Store	1	1,700	1,700
Office Supplies (Including Dispatch)	1	3,000	3,000
Printer / Copier Cartridges	1	2,750	2,750
Records Supplies	1	1,000	1,000
Totals for GL# 001-521-551.1200: Office Supplies			8,450
001-521-552.0000 Hurricane Materials/Supplies			
Emergency Supplies,Food,Water	1	5,000	5,000
Totals for GL# 001-521-552.0000: Hurricane Materials/Supplies			5,000
001-521-552.1500 Fuel and Lubricants			
Boat Fuel (Based On 15 Gph and 140 Hrs/Yr Operating)	1	2,500	2,500
Fuel - Non - CRA Vehicles	1	92,700	92,700
Totals for GL# 001-521-552.1500: Fuel and Lubricants			95,200
001-521-552.1500-8212 Fuel and Lubricants - CRA Sub Plan			
Fuel- CRA Vehicles	1	30,000	30,000
Totals for GL# 001-521-552.1500-8212: Fuel and Lubricants - CRA Sub Plan			30,000
001-521-552.2300 Operating Expenses			
Agency & Citizen Awards (Plaques, Certificates)	1	1,000	1,000
Annual AED Maintenance	1	150	150
Annual Biohazard Disposal-Evidence Destruction	1	1,000	1,000
Arrowhead Forensics A-1020 Empty Chamber Flag 50 Ct.	1	72	72
Arrowhead Forensics A-1090P Clearview Weapon Storage Kit	1	119	119
Artix Cl750 Headphone W/ Microphone & Volume Control	1	40	40
Bolawrap Cartridges	8	45	360
Bolawrap Holsters	4	75	300
Cases Of Green Gas Propellent For Training Pistols	2	125	250
Central Store Supplies	1	4,000	4,000
Consumable Supplies	1	7,000	7,000
Duty Equipment	1	10,000	10,000
First Aid Station Resupply	1	350	350
Forensic Materials (Lynn Peavey & Sirchie)	1	1,500	1,500
GIS Software-Esri Online	1	500	500
Hepatitis Shots/Tithers For High Risk Personnel	40	40	1,600
JVC Sports Clip Headphones W/ Microphone	3	20	60
License Plate Reader Licenses	5	500	2,500
Manatee County Clerk Office	1	400	400
Narcan/Nalaxone	20	50	1,000
P & E Packaging & Labels	1	2,000	2,000
P320 Honor Guard Holsters	5	145	725
P320 Rmr Holsters (Right & Left Hand)	42	145	6,090

Police Department - 521 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
P320 Training Pistols	4	300	1,200
Pistol Ammunition (Duty & Practice)	1	6,000	6,000
Protective Transport Helmets Xlg Danmar (Amazon)	5	150	750
Rifle Ammunition (Duty & Practice)	1	9,500	9,500
Sims Less Lethal Rounds (250)	1	1,330	1,330
Targets & Misc Armorer Supplies	1	1,000	1,000
Taser 7	4	2,000	8,000
Taser 7 Cartridges (Training & Duty)	1	3,200	3,200
Taser 7 Holsters	4	100	400
Trace Eye D Narcotics Wipes	1	500	500
Uline H-1364 Aluminum Handtruck	1	240	240
Uline H-2504 Utility Cart 45X25X33	1	135	135
Uline H-3217 Platform Deck For Handtrucks	1	80	80
Totals for GL# 001-521-552.2300: Operating Expenses			73,351
001-521-552.3000 Community Outreach			
Bridging The Gap Events	1	1,000	1,000
Citizen Academy & Community Events.	1	2,000	2,000
Community Policing Materials	1	2,000	2,000
Honor The Badge Christmas Program	1	1,000	1,000
Summer Slam Back To School Youth Event.	1	1,000	1,000
Totals for GL# 001-521-552.3000: Community Outreach			7,000
001-521-552.4200 Small Tools/Equipment			
Brother Pocketjet Pj-722 Vehicle Printer	5	500	2,500
Dewalt Xr 20 Volt Max 1/2 InCH Drive Cordless Impact Wrench	1	349	349
Enforcement Meter Calibration	2	1,500	3,000
Misc. Marine Equipment/Supplies	1	1,000	1,000
Misc. Small Tools/Parts	1	2,500	2,500
Misc. Specialty Batteries	1	2,500	2,500
Tobfit 6 Pack Emergency Road Flares (Amazon)	30	30	900
Totals for GL# 001-521-552.4200: Small Tools/Equipment			12,749
001-521-552.4200-9006 Small Tool/Equip Bulletproof Vest			
Ballistic Vest/City Grant Match	11	800	8,800
Totals for GL# 001-521-552.4200-9006: Small Tool/Equip Bulletproof Vest			8,800
001-521-552.5100 Uniform Purchases and Cleaning			
Annual Shoe Allowance / Sworn Officers	30	125	3,750
Dry Cleaning & Alterations	1	13,000	13,000
Honor Guard Uniforms	5	1,200	6,000
Safety Vests, Polos, Hats	1	3,000	3,000
Uniforms	1	6,000	6,000
Totals for GL# 001-521-552.5100: Uniform Purchases and Cleaning			31,750
001-521-554.0100 Non-Capitalized Equipment			
Ballistic Vests For New Hires	5	1,200	6,000
Bolawrap Control Device	4	1,100	4,400
Totals for GL# 001-521-554.0100: Non-Capitalized Equipment			10,400

Police Department - 521 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-521-554.1200 Publications			
Legal Handbooks	40	60	2,400
Totals for GL# 001-521-554.1200: Publications			2,400
001-521-554.1400 Accreditation			
Accreditation Supplies, Meetings	1	500	500
Annual CFA, FLA-PAC Fees	1	1,000	1,000
Conferences CFA, FLA-PAC (Includes Fee, Travel, Per-Diem)	1	1,500	1,500
Totals for GL# 001-521-554.1400: Accreditation			3,000
001-521-555.1300 Technical/Training			
Annual Homicide Conference For Lead Homicide Detective	1	1,000	1,000
Apco Conference Two Dispatchers	2	700	1,400
Baycare Mental Health & PTSD Awareness (8 Hrs For PD Employees)	50	100	5,000
CJIS Conference Fee for Two Dispatchers	2	700	1,400
CPR Training	1	1,400	1,400
CVSA Examiner Conference and Recert. (Rogers)	1	750	750
FPCA Conferences: Winter and Summer Conferences	2	750	1,500
General Agency Training Opportunities	1	6,000	6,000
I.A.P.E Certification For P&E Staff	2	600	1,200
PEAF Conference For P&E Staff	2	500	1,000
Public Records Seminar For Records & P.E.	3	400	1,200
UTAC Training Conference For UAV Operators	3	800	2,400
Web-Based Dispatch Training - Police Legal Sciences.	1	960	960
Web-Based Training For Agency Personnel (Police One)	1	3,200	3,200
Totals for GL# 001-521-555.1300: Technical/Training			28,410
001-521-564.0100 Machinery & Equipment			
Computer (PD Bldg)	1	3,500	3,500
GTEC Interview System	1	37,000	37,000
Switch (PD Bldg)	1	18,000	18,000
Totals for GL# 001-521-564.0100: Machinery & Equipment			58,500
001-521-564.4900 Capital Leases			
Laptop Docking Stations	4	2,000	8,000
Motorola Radio and Install	4	6,500	26,000
Patrol Vehicles (Chevy Tahoes)	4	37,000	148,000
Police Vehicle Graphics	4	1,500	6,000
Police Vehicle Upfit	4	14,500	58,000
Vehicle Printers	4	500	2,000
Totals for GL# 001-521-564.4900: Capital Leases			248,000
001-521-571.0100 Princ - Lease			
P# 11-14 20674/75/77-84	4	8,170	32,680
P# 14-16 20576-78, 88, 90-93, 95-97, 613	3	10,958	32,874
P# 3-6 (4) Patrol Vehicles, Video, Radio	4	15,329	61,316
P# 7-10 20806-08,821-824	4	18,851	75,404
Totals for GL# 001-521-571.0100: Princ - Lease			202,274

Police Department - 521 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-521-572.0100 Int Exp - Lease			
P# 11-14 20674/75/77-84	4	161	644
P# 14-16 20576-78, 88, 90-93, 95-97, 613	3	152	456
P# 3-6 (4) Patrol Vehicles, Video, Radio	4	926	3,704
P# 7-10 20806-08,821-824	4	319	1,276
Totals for GL# 001-521-572.0100: Int Exp - Lease			6,080
001-521-573.0500 New Debt Service - Leases			
New Debt Service For Lease - Docking	2	544	1,088
New Debt Service For Lease - Patrol	2	10,599	21,198
New Debt Service For Lease - Radios	2	1,767	3,534
New Debt Service For Lease - Upfit	2	3,941	7,882
Totals for GL# 001-521-573.0500: New Debt Service - Leases			33,702
Totals for Dept 521-Police Department			**$ 5,810,315**

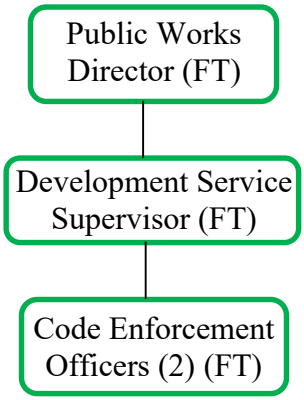
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Code Enforcement – 523 General Fund - 001

Department Mission:
To partner with the community to improve the quality of life of our citizens, preserve our historic, residential, commercial, and natural resources, and to eliminate blight by encouraging personal responsibility through fair and impartial enforcement of codes and ordinances.

Primary Duties:
Focus on quality-of-life issues that affect the City's residents. Addresses Code compliance issues including but not limited to overgrown lots, general storage, parking of commercial vehicles, and abandoned property. Fairly and equitably enforce City of Palmetto's Code of Ordinances. The Code Enforcement Unit pro-actively conducts inspections and investigates code and ordinance violations, citing violators when necessary, and prosecuting violations through the special magistrate process.

Organizational Chart:



Department Objectives:
- Working with the residents and business owners to educate them on the importance of property maintenance and Code compliance for the health, safety, and aesthetic enhancement of the City as a whole.
- Assist Commission and CRA with control of blighted, unsanitary, and otherwise dilapidated conditions.
- Update pertinent Code provisions to adapt and address current situations.
- Assist in correcting, updating, and eliminating unsafe and unsightly housing throughout the city.

Goals & Accomplishments:
- Continue to provide timely and consistent enforcement of the City's Code of Ordinances.
- Take proactive steps to promote voluntary code compliance from citizens and businesses.
- Reorganization of Code Enforcement, Building and Planning Department to meet the needs of the community in effective manner.

Code Enforcement – 523 General Fund - 001

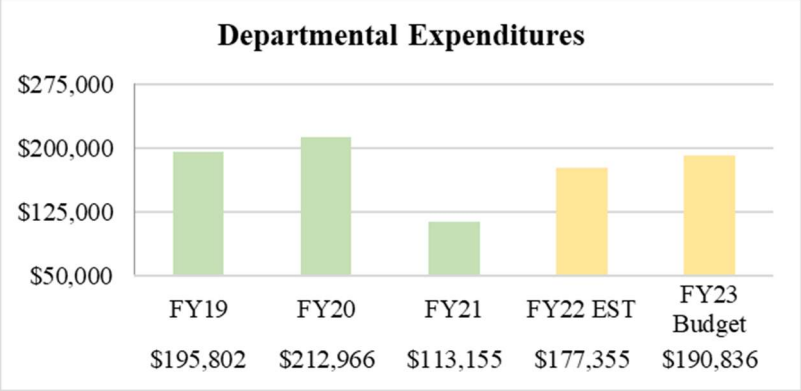
Performance Indicators:

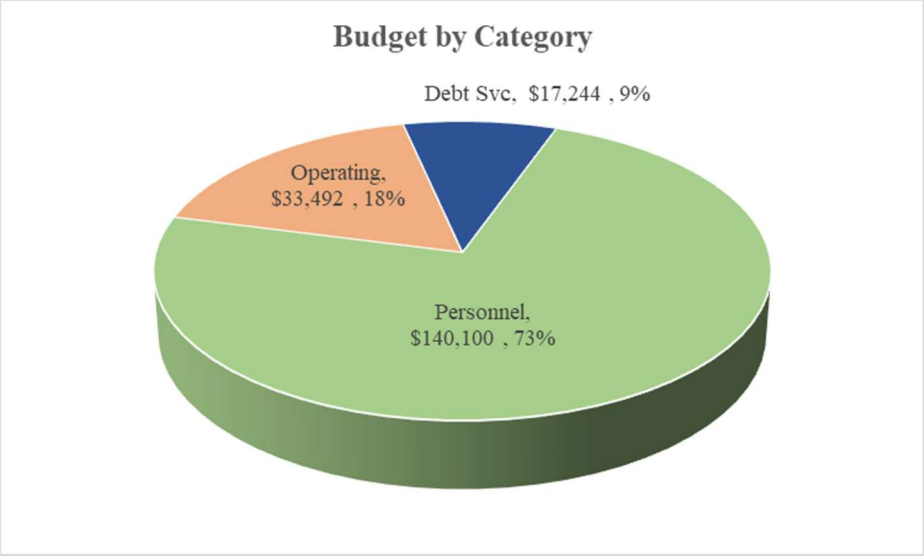
Task	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected
Code Violations Issued	1367	702	196	695
Code Violations Recorded	7	1	1	5
Code Violations Closed	3	1	174	12
*Code Violations (CE Board)	12	3	1	10

*Represents calendar year. Code enforcement position vacant until March 2022, then only had 1 CE officer in FY2022. One position hired on 9/7/22.

Capital Outlay:

Funding Source	Description	Amount
	No Capital	0.00
Total		**$0.00**





001-523 - CODE ENFORCEMENT
Cost Center Summary

Account 001-523	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
512.0100	Regular Salaries	$ 88,633	$ 79,426	$ 64,750	$ 101,542	27.8 %
514.0100	Overtime - GE	7	-	-	-	- %
514.0150	Overtime - Holiday GE	391	-	362	-	- %
521.0100	FICA Taxes	6,390	6,076	4,514	7,768	27.8 %
522.2100	Retirement General Employee	13,953	11,938	10,055	8,804	(26.3)%
523.0100	Health Insurance	22,487	23,776	19,740	18,872	(20.6)%
523.0300	Insurance & EAP	324	259	203	331	27.8 %
524.0100	Workers' Compensation	2,473	1,882	1,454	2,783	47.9 %
	Total Personnel Expenses	**134,658**	**123,357**	**101,078**	**140,100**	**13.6 %**
531.0100	Consulting	-	1,220	1,220	-	(100.0)%
531.0300	Membership Dues	-	80	40	80	- %
531.0600	Attorney Fees	2,295	6,500	1,000	3,250	(50.0)%
531.1600	Contract Services	675	1,086	680	626	(42.4)%
534.1600	Lot Clearing	-	5,000	-	5,000	- %
534.1700	Lot Clearing - Pass Thru	1,170	5,000	600	5,000	- %
540.5100	Travel and Per Diem	-	1,300	739	1,300	- %
541.1100	Communications	1,363	1,200	1,750	1,200	- %
542.1200	Postage/Mailing Service	1,500	3,000	500	3,000	- %
544.0500	Operating Lease	-	500	-	500	- %
545.1200	Insurance	5,456	4,100	4,239	4,936	20.4 %
546.3400	Repair & Maintenance	-	500	103	500	- %
546.4000	Vehicle Repair & Maintenance	92	1,500	656	2,000	33.3 %
547.5100	Printing And Binding	32	350	50	350	- %
551.1200	Office Supplies	73	100	100	100	- %
552.1500	Fuel and Lubricants	2,029	2,250	1,300	2,700	20.0 %
552.2300	Operating Expenses	149	1,000	722	500	(50.0)%
552.3900	Safety Program Expense	347	400	300	350	(12.5)%
552.4200	Small Tools/Equipment	448	500	300	500	- %
552.5100	Uniform Purchases And Cleaning	148	400	459	600	50.0 %
555.1300	Technical/Training	650	1,000	825	1,000	- %
595.0000	Doubtful Accts Exp	334	-	-	-	- %
	Total Operating Expenses	**16,761**	**36,986**	**15,583**	**33,492**	**(9.4)%**
564.4900	Capital Leases	54,429	13,109	13,109	-	(100.0)%
	Total Capital Purchases	**54,429**	**13,109**	**13,109**	**-**	**(100.0)%**

001-523 - CODE ENFORCEMENT
Cost Center Summary

Account 001-523	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
571.0100	Princ - Lease	6,904	15,289	15,286	16,832	10.1 %
572.0100	Interest Expense - Lease	214	439	450	412	(6.2)%
	Total Debt Service	**7,118**	**15,728**	**15,736**	**17,244**	**9.6 %**
	TOTAL EXPENDITURES	**$ 212,966**	**$ 189,180**	**$ 145,506**	**$ 190,836**	**0.9 %**

Code Enforcement - 523 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-523-512.0100 Regular Salaries			
Regular Salaries	1	101,542	101,542
Totals for GL# 001-523-512.0100: Regular Salaries			101,542
001-523-521.0100 FICA Taxes			
FICA Taxes	1	7,768	7,768
Totals for GL# 001-523-521.0100: FICA Taxes			7,768
001-523-522.2100 Retirement General Employee			
General Employee Pension	1	8,804	8,804
Totals for GL# 001-523-522.2100: Retirement General Employee			8,804
001-523-523.0100 Health Insurance			
Health Insurance	1	18,872	18,872
Totals for GL# 001-523-523.0100: Health Insurance			18,872
001-523-523.0300 Life Insurance & EAP			
Life Insurance	1	331	331
Totals for GL# 001-523-523.0300: Life Insurance & EAP			331
001-523-524.0100 Workers' Compensation			
Workers Compensation	1	2,783	2,783
Totals for GL# 001-523-524.0100: Workers' Compensation			2,783
001-523-531.0300 Membership Dues			
FACE Annual Membership Fees Sexton	1	40	40
FACE Annual Membership Fees Vacant	1	40	40
Totals for GL# 001-523-531.0300: Membership Dues			80
001-523-531.0600 Attorney Fees - Code Enf Board			
CE Board Attorney Monthly Fees	1	3,250	3,250
Totals for GL# 001-523-531.0600: Attorney Fees - Code Enf Board			3,250
001-523-531.1600 Contract Services			
GPS Device Annually 20803, 20804	2	313	626
Totals for GL# 001-523-531.1600: Contract Services			626
001-523-534.1600 Nuisance Abatement Non Pass Thru			
Boat/Misc Removal	1	5,000	5,000
Totals for GL# 001-523-534.1600: Nuisance Abatement Non Pass Thru			5,000
001-523-534.1700 Nuisance Abatement Pass Thru			
Nuisance Abate Lot Clearing	1	5,000	5,000
Totals for GL# 001-523-534.1700: Nuisance Abatement Pass Thru			5,000

Code Enforcement - 523 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-523-540.5100 Travel and Per Diem			
FACE Annual Training Conference-CEO	2	325	650
FACE Level Certification	2	325	650
Totals for GL# 001-523-540.5100: Travel and Per Diem			1,300
001-523-541.1100 Communications			
Cell Service-Code Enforcement Sexton	12	50	600
Cell Service-Code Enforcement Vacant	12	50	600
Totals for GL# 001-523-541.1100: Communications			1,200
001-523-542.1200 Postage/Mailing Services			
Refill Postage Meter	1	3,000	3,000
Totals for GL# 001-523-542.1200: Postage/Mailing Services			3,000
001-523-544.0500 Operating Lease			
Pages Copied/Printed	1	500	500
Totals for GL# 001-523-544.0500: Operating Lease			500
001-523-545.1200 Insurance			
Gen Liab-Auto-Property Insurance	4	1,234	4,936
Totals for GL# 001-523-545.1200: Insurance			4,936
001-523-546.3400 Repair & Maintenance			
Repair and Maintenance General	1	500	500
Totals for GL# 001-523-546.3400: Repair & Maintenance			500
001-523-546.4000 Vehicle Repair & Maintenance			
FA#20803 Nissan Pickup	1	1,000	1,000
FA#20804 Nissan Pickup	1	1,000	1,000
Totals for GL# 001-523-546.4000: Vehicle Repair & Maintenance			2,000
001-523-547.5100 Printing and Binding			
Business Cards-New CEO	1	50	50
Printing-Notices-Door Hangers	1	300	300
Totals for GL# 001-523-547.5100: Printing and Binding			350
001-523-551.1200 Office Supplies			
Pens/Calendars/Markers/Pads	1	100	100
Totals for GL# 001-523-551.1200: Office Supplies			100
001-523-552.1500 Fuel and Lubricants			
Fuel-Oil CEO Vehicle FA#20803 ; 20804	1	2,700	2,700
Totals for GL# 001-523-552.1500: Fuel and Lubricants			2,700
001-523-552.2300 Operating Expenses			
Court Recording Fees	1	500	500
Totals for GL# 001-523-552.2300: Operating Expenses			500

Code Enforcement - 523 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-523-552.3900 Safety Program Expense			
Safety Footwear X2 CEO	2	125	250
Safety PPE As Needed	2	50	100
Totals for GL# 001-523-552.3900: Safety Program Expense			350
001-523-552.4200 Small Tools/Equipment			
Hand Tools As Needed	1	500	500
Tota Totals for GL# 001-523-552.4200: Small Tools/Equipment			500
001-523-552.5100 Uniform Purchases and Cleaning			
Uniform Shirts CEO - 2 Employees	2	300	600
Totals for GL# 001-523-552.5100: Uniform Purchases and Cleaning			600
001-523-555.1300 Technical/Training			
FACE Conference/Seminar 2 X CEO	2	500	1,000
Totals for GL# 001-523-555.1300: Technical/Training			1,000
001-523-571.0100 Princ - Lease			
P# 3-6 PW Generator (Shared)	4	708	2,832
P# 7-10 20803-20804 Nissan Frontier	4	3,500	14,000
Totals for GL# 001-523-571.0100: Princ - Lease			16,832
001-523-572.0100 Int Exp - Lease			
P# 3-6 Pw Generator (Shared)	4	43	172
P# 7-10 20803-20804 Nissan Frontier	4	60	240
Totals for GL# 001-523-572.0100: Int Exp - Lease			412
Totals for Dept 523-Code Enforcement			**$ 190,836**

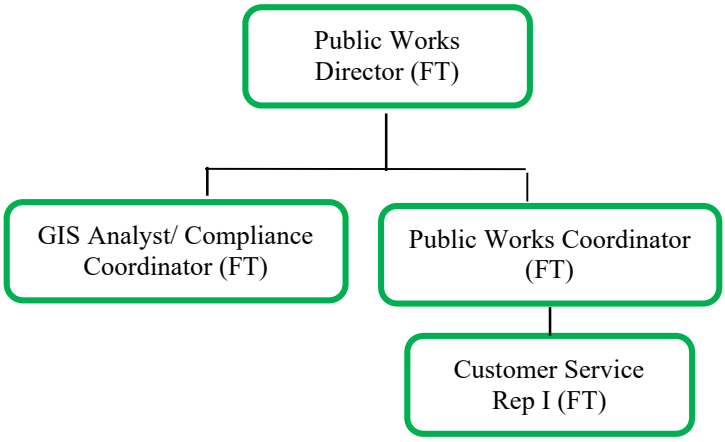
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Public Works Administration – 540 General Fund – 001

Department Mission:
To economically provide safe, well-maintained and clean transportation facilities including roads, shared-use paths and public canals; to provide and maintain top quality parks, public buildings and public spaces; to operate and maintain a fleet of equipment and vehicles necessary for day-to-day City functions as well as emergency response; to operate and monitor a stormwater management system that is in compliance with regulatory requirements; and to administer, design, and maintain island-wide City infrastructure for the safety and enjoyment of island residents and visitors.

Primary Duties:
Responsible for the daily planning, technical support, direction, and coordination of all Public Works cost centers. Cost Centers include, Code Enforcement, Planning, Fleet, Parks and Recreation, Streets, Solid Waste, Water, Sewer, Wastewater Treatment Plant, Stormwater, Reuse and Building Department.

Organizational Chart:



Department Objectives:
- Update city area maps and display.
- Provide a one-stop service that will expedite the needs of the citizens of Palmetto.
- Provide infrastructure data for future improvements through a new software system.
- Continue to strive for workplace safety.
- Continue to scan documents and make them available for citizens to view online.
- Provide hometown environment or service.

Public Works Administration – 540 General Fund – 001

Goals & Accomplishments:

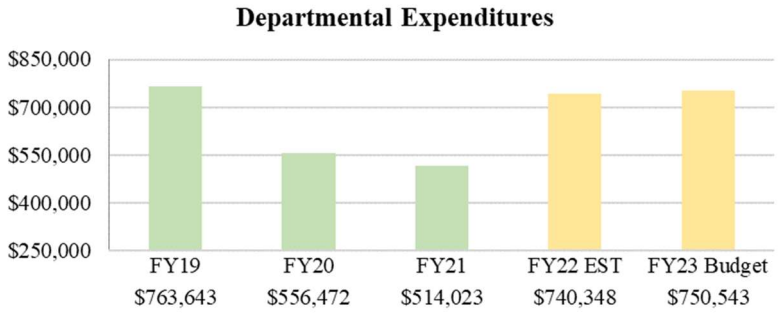
- To provide continued support to the Utilities department
- To provide customer service and excellent communications to Developers, Contractors, and Citizen for permitting, planning, and testing.
- To implement compliance in-house training on NPDES and other additional state requirements.
- Continue to update city utility mapping data in ArcGIS.
- Established performance indicators for future measurement
- Reduce the number of vacant positions within 2 years by 50%

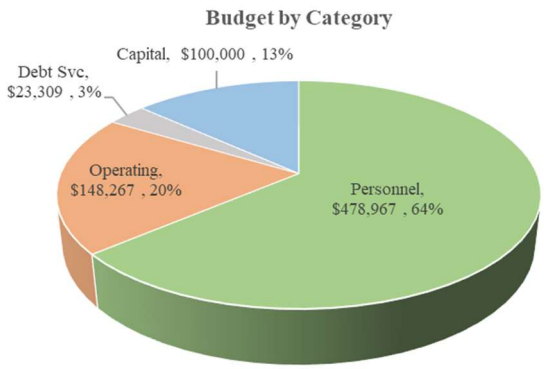
Performance Indicators:

Task	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected
Number of Vacancies	5	16	16	19
New Project Requests	26	20	13	17

Capital Outlay:

Funding Source	Description	Amount
Capital Lease	Vehicles	100,000
Total		**$100,000**





001-540 - PUBLIC WORKS ADMINISTRATION
Cost Center Summary

Account 001-540	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
511.0100	Executive Salaries	$ 108,785	$ 111,620	$ 111,620	$ 120,549	8.0 %
512.0100	Regular Salaries	220,357	226,327	221,747	239,061	5.6 %
514.0100	Overtime - GE	-	-	300	-	- %
514.0150	Overtime - Holiday GE	36	-	-	-	- %
521.0100	FICA Taxes	24,219	25,853	24,244	28,275	9.4 %
522.2100	Retirement General Employee	49,834	50,793	52,470	32,046	(36.9)%
523.0100	Health Insurance	38,632	48,499	41,113	42,104	(13.2)%
523.0300	Insurance & EAP	1,085	1,105	1,074	1,176	6.4 %
524.0100	Workers' Compensation	5,114	4,642	5,009	5,756	24.0 %
529.0000	Career Advancement	-	-	-	10,000	- %
	Total Personnel Expenses	**448,062**	**468,839**	**457,577**	**478,967**	**2.2 %**
531.0300	Membership Dues	427	1,517	1,400	1,642	8.2 %
531.1600	Contract Services	12,237	13,328	13,100	13,328	- %
531.2000	Engineering Services	-	10,000	1,394	20,000	100.0 %
534.2100	Employee Testing	862	1,800	2,400	1,800	- %
540.5100	Travel and Per Diem	12	1,400	20	400	(71.4)%
541.1100	Communications	2,456	3,300	2,850	3,300	- %
542.1200	Postage/Mailing Service	-	500	300	500	- %
543.0000	Utility Services	24,298	32,800	24,000	27,500	(16.2)%
544.0500	Operating Lease	3,094	3,724	3,714	3,947	6.0 %
545.1200	Insurance	13,447	12,447	12,697	13,995	12.4 %
545.9900	Insurance Contingency - Vehicle	(4,681)	5,000	-	5,000	- %
546.3400	Repair & Maintenance	21,359	25,916	22,000	24,900	(3.9)%
546.4000	Vehicle Repair & Maintenance	1,058	3,022	2,735	2,000	(33.8)%
547.5100	Printing And Binding	-	100	-	100	- %
548.9100	Promotional Advertising	-	-	-	500	- %
549.0300	Issues To North River FD	2,994	10,000	1,000	2,500	(75.0)%
551.1200	Office Supplies	569	1,000	1,200	1,000	- %
552.0000-0000	Hurricane Materials	-	5,000	-	5,000	- %
552.0000-9038	Covid Materials	865	1,000	-	-	(100.0)%
552.1500	Fuel and Lubricants	2,306	2,400	4,250	4,200	75.0 %
552.2300	Operating Expenses	6,420	9,080	6,750	9,080	- %
552.3900	Safety Program Expense	2,183	3,075	2,250	3,075	- %
552.4200	Small Tools/Equipment	847	1,390	700	500	(64.0)%
552.5100	Uniform Purchases And Cleaning	784	1,200	1,050	1,500	25.0 %
554.0100	Non-Capitalized Equipment	2,310	-	-	-	- %
554.1200	Publications	-	500	-	500	- %
555.1300	Technical/Training	548	2,000	597	2,000	- %
	Total Operating Expenses	**94,395**	**151,499**	**104,407**	**148,267**	**(2.1)%**

001-540 - PUBLIC WORKS ADMINISTRATION
Cost Center Summary

Account 001-540	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
564.0100	Machinery & Equipment	-	15,097	15,097	-	(100.0)%
564.4900	Capital Leases	-	11,539	11,539	100,000	766.6 %
	Total Capital Purchases	**-**	**26,636**	**26,636**	**100,000**	**275.4 %**
571.0100	Princ - Lease	12,208	6,367	6,367	8,083	27.0 %
572.0100	Interest Expense - Lease	1,808	1,703	1,715	1,638	(3.8)%
573.0500	New Debt Service - Leases	-	-	-	13,588	- %
	Total Debt Service	**14,016**	**8,070**	**8,082**	**23,309**	**188.8 %**
	TOTAL EXPENDITURES	**$ 556,473**	**$ 655,044**	**$ 596,702**	**$ 750,543**	**14.6 %**

Public Works Administration - 540 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-540-511.0100 Executive Salaries			
Executive Salaries	1	120,549	120,549
Totals for GL# 001-540-511.0100: Executive Salaries			120,549
001-540-512.0100 Regular Salaries			
Regular Salaries	1	239,061	239,061
Totals for GL# 001-540-512.0100: Regular Salaries			239,061
001-540-521.0100 FICA Taxes			
FICA Taxes	1	28,275	28,275
Totals for GL# 001-540-521.0100: FICA Taxes			28,275
001-540-522.2100 Retirement General Employee			
General Employee Pension	1	32,046	32,046
Totals for GL# 001-540-522.2100: Retirement General Employee			32,046
001-540-523.0100 Health Insurance			
Health Insurance	1	42,104	42,104
Totals for GL# 001-540-523.0100: Health Insurance			42,104
001-540-523.0300 Life Insurance & EAP			
Life Insurance	1	1,176	1,176
Totals for GL# 001-540-523.0300: Life Insurance & EAP			1,176
001-540-524.0100 Workers' Compensation			
Workers Compensation	1	5,756	5,756
Totals for GL# 001-540-524.0100: Workers' Compensation			5,756
001-540-529.0000 Career Advancement			
Career Advancement	1	10,000	10,000
Totals for GL# 001-540-529.0000: Career Advancement			10,000
001-540-531.0300 Membership Dues			
Membership - Amazon Prime	1	125	125
Membership - American PW Assoc- Director #626987	1	370	370
Membership - American PW Assoc- Superintendent	1	370	370
Membership - American Water Works Association #03124947	1	352	352
Membership - Sam's Club	1	125	125
Membership - Tampa Area Safety-Renewal	1	300	300
Totals for GL# 001-540-531.0300: Membership Dues			1,642

Public Works Administration - 540 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-540-531.1600 Contract Services			
AED Physio-Control Shared Cost-On-Site Inspection	1	495	495
GPS Device Annually 17323	1	313	313
Janitorial Services PW Facilities	12	700	8,400
Pest Control PW Facilities	4	80	320
Sonitrol Security Monitoring	4	825	3,300
Syn-Tech Systems Maintenance 5/27/21-5/26/22	1	500	500
Totals for GL# 001-540-531.1600: Contract Services			13,328
001-540-531.2000 Engineering Services			
Engineering Services	1	10,000	10,000
GIS Consulting	1	10,000	10,000
Totals for GL# 001-540-531.2000: Engineering Services			20,000
001-540-534.2100 Employee Testing			
Drug-Alcohol Testing On-Site For Incidents	1	300	300
Hepatitis Vaccine	1	1,500	1,500
Totals for GL# 001-540-534.2100: Employee Testing			1,800
001-540-540.5100 Travel and Per Diem			
Travel and Per Diem 4 X	1	400	400
Totals for GL# 001-540-540.5100: Travel and Per Diem			400
001-540-541.1100 Communications			
Cell Service - GIS Coordinator	12	50	600
Cell Service - PW Admin Supervisor	12	50	600
Cell Service - PW Director	12	50	600
Cell Service Overages	1	300	300
Cell Service- Superintendant	12	50	600
In-Car Wireless - PW Director	12	50	600
Totals for GL# 001-540-541.1100: Communications			3,300
001-540-542.1200 Postage/Mailing Services			
Quadient Postage Refill As Needed	1	500	500
Totals for GL# 001-540-542.1200: Postage/Mailing Services			500
001-540-543.0000 Utility Services			
City Of Palmetto Utility	1	11,000	11,000
FPL	1	16,500	16,500
Totals for GL# 001-540-543.0000: Utility Services			27,500
001-540-544.0500 Operating Lease			
Copier Lease: Pmnt 28-36 Of 36	9	195	1,755
New Copier Lease	3	250	750
Pages Copied/Printed	1	1,000	1,000
Postage Meter: New Lease	2	125	250
Postage Meter: Pmnt 11-12 Of 12	2	96	192
Totals for GL# 001-540-544.0500: Operating Lease			3,947

Public Works Administration - 540 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-540-545.1200 Insurance			
B-2 Fuel Tank Premium (Aug)	1	760	760
D-6 Executive Travel PW Director	1	55	55
Gen Liab, Auto, Property Insurance Quarterly	4	3,295	13,180
Totals for GL# 001-540-545.1200: Insurance			13,995
001-540-545.9900 Insurance Contingency			
Insurance Deductibles	1	5,000	5,000
Totals for GL# 001-540-545.9900: Insurance Contingency			5,000
001-540-546.3400 Repair & Maintenance			
Aboveground Tank Repairs As Needed	1	2,000	2,000
AC Maintenance As Needed	1	1,800	1,800
AED Maintenance Inspections	1	100	100
Ceiling Tile Replacement	1	10,000	10,000
Electric Gate Repairs As Needed	1	1,000	1,000
Maintenance-City Buildings As Needed	1	10,000	10,000
Totals for GL# 001-540-546.3400: Repair & Maintenance			24,900
001-540-546.4000 Vehicle Repair & Maintenance			
FA#17323 Durango,4-D,2004-PW Admin	1	1,000	1,000
FA#20437 Ford Explorer, 2017 -Director Of Public Works	1	500	500
FA#20441 Ford Explorer, 2017- Superindendant	1	500	500
Totals for GL# 001-540-546.4000: Vehicle Repair & Maintenance			2,000
001-540-547.5100 Printing and Binding			
Business Cards/General - As Needed	1	100	100
Totals for GL# 001-540-547.5100: Printing and Binding			100
001-540-548.9100 Promotional Advertising			
Promotional Advertising As Needed	1.00	500	500
Totals for GL# 001-540-548.9100: Promotional Advertising			500
001-540-549.0300 Issues To North River FD			
Expenses Passed Thru To NRFD	1	2,500	2,500
Totals for GL# 001-540-549.0300: Issues To North River FD			2,500
001-540-551.1200 Office Supplies			
Office Supplies As Needed	1	500	500
Paper For Plotter 24X50 Yds-As Needed	1	500	500
Totals for GL# 001-540-551.1200: Office Supplies			1,000
001-540-552.0000 Hurricane Materials/Supplies			
Materials As Needed	1	5,000	5,000
Totals for GL# 001-540-552.0000: Hurricane Materials/Supplies			5,000

Public Works Administration - 540 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-540-552.1500 Fuel and Lubricants			
Fuel-Lubricant As Needed	1	4,200	4,200
Totals for GL# 001-540-552.1500: Fuel and Lubricants			4,200
001-540-552.2300 Operating Expenses			
Annual Copier Property Tax-Annually	1	180	180
ArcGIS License/Maintenance Fee Yearly	1	4,400	4,400
Coffee and Water Services As Needed	1	1,000	1,000
GPS Software Maintenance	1	1,500	1,500
Janitorial Supplies As Needed/Stock	1	1,000	1,000
Printer Cartridges/Toners/Plotter As Needed	1	1,000	1,000
Totals for GL# 001-540-552.2300: Operating Expenses			9,080
001-540-552.3900 Safety Program Expense			
Fire Extinguisher Maintenance Annually	1	2,500	2,500
PPE Safety Footwear-Dir/Supt/GIS	3	125	375
PPE Vest/Safety Glasses, Etc. As Needed/Stock	1	200	200
Totals for GL# 001-540-552.3900: Safety Program Expense			3,075
001-540-552.4200 Small Tools/Equipment			
Field Equipment-Stakes As Needed/Stock	1	500	500
Totals for GL# 001-540-552.4200: Small Tools/Equipment			500
001-540-552.5100 Uniform Purchases and Cleaning			
City Shirts-CS I	1	300	300
City Shirts-Director	1	300	300
City Shirts-GIS Compliance	1	300	300
City Shirts-PW Coordinator	1	300	300
City Shirts-Supertindant	1	300	300
Totals for GL# 001-540-552.5100: Uniform Purchases and Cleaning			1,500
001-540-554.1200 Publications			
AWWA - Manuals	1	500	500
Totals for GL# 001-540-554.1200: Publications			500
001-540-555.1300 Technical/Training			
Beginner Computer 1-Workforce	4	125	500
Seminar-Conference-Word As Needed	4	125	500
Utilities Management Seminar	1	1,000	1,000
Totals for GL# 001-540-555.1300: Technical/Training			2,000
001-540-564.4900 Capital Leases			
New Admin Vehicles	2	50,000	100,000
Totals for GL# 001-540-564.4900: Capital Leases			100,000
001-540-571.0100 Princ - Lease			
P# 3-6 PW Generator (Shared)	4	708	2,832
Totals for GL# 001-540-571.0100: Princ - Lease			2,832

Public Works Administration - 540 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-540-571.0100-9762 Princ - Lease FPL			
FPL (3 Out Of 12 Pymts)	1	5,251	5,251
Totals for GL# 001-540-571.0100-9762: Princ - Lease FPL			5,251
001-540-572.0100 Int Exp - Lease			
P# 3-6 PW Generator (Shared)	4	43	172
Totals for GL# 001-540-572.0100: Int Exp - Lease			172
001-540-572.0100-9762 Int Exp - Lease FPL			
FPL (3 Out Of 12 Pymts)	1	1,466	1,466
Totals for GL# 001-540-572.0100-9762: Int Exp - Lease FPL			1,466
001-540-573.0500 New Debt Service - Leases			
(2) PW Admin Vehicles	2	6,794	13,588
Totals for GL# 001-540-573.0500: New Debt Service - Leases			13,588
Totals for Dept 540-Public Works Administration			**$ 750,543**

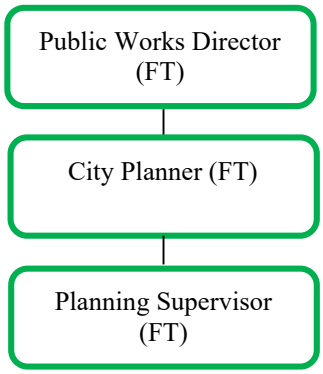
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Planning Department – 543 General Fund – 001

Department Mission:
Planning aligns with the City's direction of facilitating development of the economy through diversifying the economic base, increasing economic opportunity, and fostering community engagement. These goals are achieved by working with our citizens and business community to plan, build and maintain a vibrant, competitive, and livable Palmetto with an emphasis on professional customer service, education, and safety.

Primary Duties:
Responsible for daily coordination between the planning, building and code enforcement departments. Responsible for drafting, amendment, and implementation of long- and short-term comprehensive planning, zoning, and land use codes. Coordinates the review of all land development related projects within the city including but not limited to site/construction plans, general development plans, subdivision plans, building permits, and plats. Drafts and reviews all other land use, building and code enforcement ordinances, associated resolutions, and comprehensive plan amendments. Assists to ensure the compliance of city codes including but not limited to land development, flood regulation, and building permits. Reviews business tax licenses and building permit applications for compliance with impact fees, zoning codes, and land use regulations.

Organizational Chart:



Department Objectives:
- Prepare and process Comp Plan and Land Development Code amendments.
- Consistently enforce and implement land development code and building code requirements.
- Assist the public providing excellent, prompt, cheerful customer service.
- Draft revised Land Development Code.
- Update City flood regulations and mapping in coordination with the Building Official.
- Assist public works to ensure development does not outpace infrastructure.
- Enhance and encourage a walkable, multi-modal community.
- Work with private entities and other governmental agencies to promote economic development within the City.

Planning Department – 543 General Fund – 001

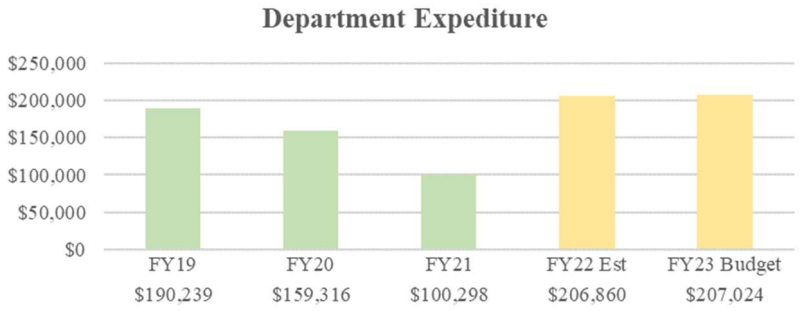
Goals & Accomplishments:

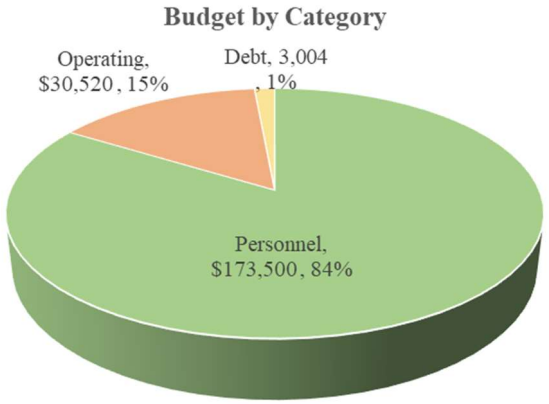
- Establish performance indicators for future measurement
- Hire a City Planner to assist with the daily coordination with planning, code enforcement and the building department.

Performance Indicators: Task	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected
No. of Passed – Ordinance	6	7	6	8
No. of Approved- Variance	0	1	0	1
No. of Approved- Conditional Use Permits	4	1	0	2
No. of Approved Plans for Business License	73	94	39	69

Capital Outlay:

Funding Source	Description	Amount
	Capital	0.00
Total		**$0.00**





001-543 - PLANNING
Cost Center Summary

Account 001-543	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
512.0100	Regular Salaries	$ 86,877	$ 113,403	$ 56,586	$ 128,629	13.4 %
521.0100	FICA Taxes	6,137	8,675	4,005	9,840	13.4 %
522.2100	Retirement General Employee	13,585	17,044	8,787	11,152	(34.6)%
523.0100	Health Insurance	17,852	21,216	14,560	23,232	9.5 %
523.0300	Insurance & EAP	286	373	162	418	12.1 %
524.0100	Workers' Compensation	136	194	102	229	18.0 %
	Total Personnel Expenses	**124,873**	**160,905**	**84,202**	**173,500**	**7.8 %**
531.0100	Consulting	28,555	21,220	28,626	20,000	(5.7)%
531.0300	Membership Dues	339	430	350	130	(69.8)%
540.5100	Travel and Per Diem	-	750	-	750	- %
541.1100	Communications	-	600	-	600	- %
542.1200	Postage/Mailing Service	300	1,000	500	1,000	- %
544.0500	Operating Lease	-	300	-	300	- %
545.1200	Insurance	3,616	3,380	3,593	3,840	13.6 %
546.4000	Vehicle Repair & Maintenance	-	344	-	-	(100.0)%
547.5100	Printing And Binding	76	750	100	750	- %
548.9100	Promotional Advertising	-	-	636	-	- %
551.1200	Office Supplies	89	300	300	300	- %
552.2300	Operating Expenses	761	500	1,522	500	- %
552.3900	Safety Program Expense	-	250	125	250	- %
552.4200	Small Tools/Equipment	-	400	-	400	- %
552.5100	Uniform Purchases And Cleaning	197	250	211	600	140.0 %
554.1200	Publications	-	50	-	100	100.0 %
555.1300	Technical/Training	510	600	339	1,000	66.7 %
	Total Operating Expenses	**34,443**	**31,124**	**36,302**	**30,520**	**(1.9)%**
564.4900	Capital Leases	-	11,538	11,538	-	(100.0)%
	Total Capital Purchases	-	**11,538**	**11,538**	-	**(100.0)%**
571.0100	Princ - Lease	-	1,397	1,397	2,832	102.7 %
572.0100	Interest Expense - Lease	-	91	103	172	89.0 %
	Total Debt Service	-	**1,488**	**1,500**	**3,004**	**101.9 %**
	TOTAL EXPENDITURES	**$ 159,316**	**$ 205,055**	**$ 133,542**	**$ 207,024**	**1.0 %**

Planning - 543 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-543-512.0100 Regular Salaries			
Regular Salaries	1	128,629	128,629
Totals for GL# 001-543-512.0100: Regular Salaries			128,629
001-543-521.0100 FICA Taxes			
FICA Taxes	1	9,840	9,840
Totals for GL# 001-543-521.0100: FICA Taxes			9,840
001-543-522.2100 Retirement General Employee			
General Employee Pension	1	11,152	11,152
Totals for GL# 001-543-522.2100: Retirement General Employee			11,152
001-543-523.0100 Health Insurance			
Health Insurance	1	23,232	23,232
Totals for GL# 001-543-523.0100: Health Insurance			23,232
001-543-523.0300 Life Insurance & EAP			
Life Insurance	1	418	418
Totals for GL# 001-543-523.0300: Life Insurance & EAP			418
001-543-524.0100 Workers' Compensation			
Workers Compensation	1	229	229
Totals for GL# 001-543-524.0100: Workers' Compensation			229
001-543-531.0100 Consulting			
General Consultant Land Dev Code Revisions	1	20,000	20,000
Totals for GL# 001-543-531.0100: Consulting			20,000
001-543-531.0300 Membership Dues			
FPZA Membership Due - Planning Tech / Planner 2 X	2	65	130
Totals for GL# 001-543-531.0300: Membership Dues			130
001-543-540.5100 Travel and Per Diem			
Seminars-Conference/Webinar/Online Course	1	750	750
Totals for GL# 001-543-540.5100: Travel and Per Diem			750
001-543-541.1100 Communications			
Cell Service-Supervisor	12	50	600
Totals for GL# 001-543-541.1100: Communications			600
001-543-542.1200 Postage/Mailing Services			
Refill To Postage Machine	1	1,000	1,000
Totals for GL# 001-543-542.1200: Postage/Mailing Services			1,000
001-543-551.1200 Office Supplies			
Pen-Pencil-Folders As Needed	1	300	300
Totals for GL# 001-543-551.1200: Office Supplies			300

Planning - 543 — General Fund - 001

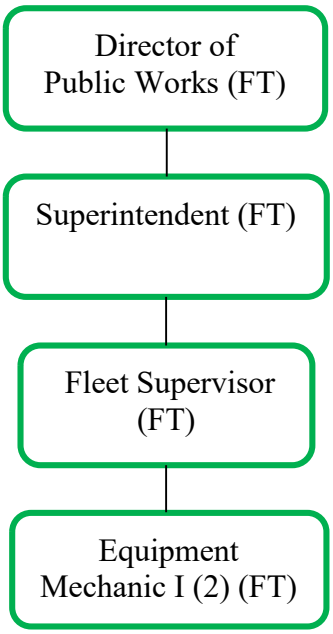
Description	Quantity	Unit Price	Total Budget
001-543-545.1200 Insurance			
Gen Liab-Auto-Property Insurance	4	960	3,840
Totals for GL# 001-543-545.1200: Insurance			3,840
001-543-547.5100 Printing and Binding			
Public Notice As Needed For Variances, Rezoning, Etc	1	750	750
Totals for GL# 001-543-547.5100: Printing and Binding			750
001-543-551.1200 Office Supplies			
Pen-Pencil-Folders As Needed	1	300	300
Totals for GL# 001-543-551.1200: Office Supplies			300
001-543-552.2300 Operating Expenses			
Coffee/Water Services/Toner Cartridges/Recording Fees	1	500	500
Totals for GL# 001-543-552.2300: Operating Expenses			500
001-543-552.3900 Safety Program Expense			
Safety Shoes	2	125	250
Totals for GL# 001-543-552.3900: Safety Program Expense			250
001-543-552.4200 Small Tools/Equipment			
Office Label Machine Refill/Minor Tools For Posting Signs	1	400	400
Totals for GL# 001-543-552.4200: Small Tools/Equipment			400
001-543-552.5100 Uniform Purchases and Cleaning			
City Shirts 2 X	2	300	600
Totals for GL# 001-543-552.5100: Uniform Purchases and Cleaning			600
001-543-554.1200 Publications			
Books, Pubs To Support Planning and Zoning	1	100	100
Totals for GL# 001-543-554.1200: Publications			100
001-543-555.1300 Technical/Training			
Technical/Training/On-Site For Word/Excel	1	500	500
Webinars To Support Planning and Zoning, Short Course	1	500	500
Totals for GL# 001-543-555.1300: Technical/Training			1,000
001-543-571.0100 Princ - Lease			
P# 3-6 PW Generator (Shared)	4	708	2,832
Totals for GL# 001-543-571.0100: Princ - Lease			2,832
001-543-572.0100 Int Exp - Lease			
P# 3-6 PW Generator (Shared)	4	43	172
Totals for GL# 001-543-572.0100: Int Exp - Lease			172
Totals for Dept 543-Planning			**$ 207,024**

Fleet Department – 549 General Fund – 001

Department Mission:
The mission of the Fleet Department is to support City departments by providing a cost-effective management of fleet vehicles, grounds, and heavy equipment.

Primary Duties:
The Fleet Department performs all necessary functions involved in maintaining heavy equipment, light trucks, small equipment, emergency generators, and construction equipment owned and operated by the city. This service includes a preventive maintenance program designed to provide the safest possible equipment for the best useful life of the equipment, and a repair program designed to absorb non-scheduled repairs on equipment. In addition to mechanical maintenance, Fleet also provides critical support services such as fuel, welding and fabrication, quick line repair service, safety inspections, tire maintenance, and other associated compliance to federal, state, and local laws to ensure the longest serviceable life of equipment at the lowest possible cost.

Organizational Chart:



Department Objectives:
- Hire equipment mechanic to reduce maintenance turnaround times.
- Update employee training on city vehicles.
- Reduce mechanical downtime.
- Improve data collection.

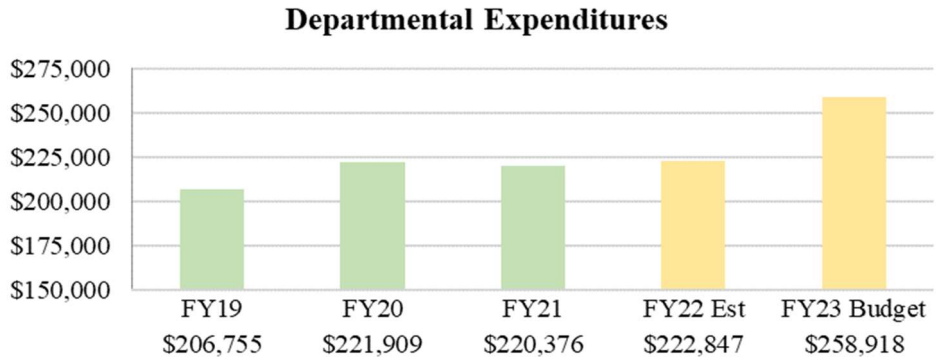
Fleet Department – 549 General Fund – 001

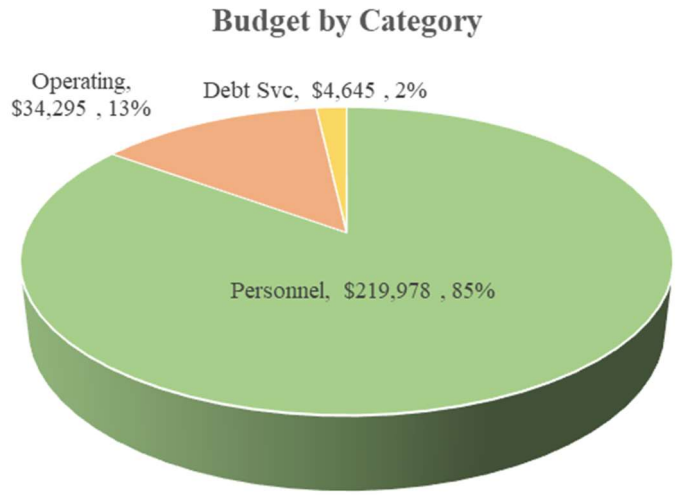
Performance Indicators:

Task	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected
General Fleet Maintenance - Service	102	134	155	130
General Fleet Maintenance – Other	287	205	104	199
Small Equipment Maintenance	41	15	12	23

Capital Outlay:

Funding Source	Description	Amount
	Capital	0.00
Total		**$0.00**





001-549 - FLEET
Cost Center Summary

Account 001-549	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
512.0100	Regular Salaries	$ 134,101	$ 142,351	$ 114,655	$ 151,074	6.1 %
514.0100	Overtime - GE	-	-	175	-	- %
521.0100	FICA Taxes	9,671	10,889	8,044	11,558	6.1 %
522.2100	Retirement General Employee	20,084	21,395	18,186	13,099	(38.8)%
523.0100	Health Insurance	29,891	35,900	31,292	39,311	9.5 %
523.0300	Insurance & EAP	437	467	372	495	6.0 %
524.0100	Workers' Compensation	3,494	4,110	3,478	4,441	8.1 %
	Total Personnel Expenses	**197,678**	**215,112**	**176,202**	**219,978**	**2.3 %**
531.1600	Contract Services	675	675	675	675	- %
540.5100	Travel and Per Diem	-	1,000	-	1,000	- %
544.1500	Rental Expenses	617	1,000	626	1,000	- %
545.1200	Insurance	5,266	6,090	6,272	6,530	7.2 %
546.3400	Repair & Maintenance	3,421	4,000	2,700	4,000	- %
546.4000	Vehicle Repair & Maintenance	33	1,500	800	1,500	- %
551.1200	Office Supplies	-	450	25	450	- %
552.1500	Fuel and Lubricants	715	1,000	900	1,400	40.0 %
552.2300	Operating Expenses	3,892	4,800	4,000	5,000	- %
552.3900	Safety Program Expense	380	500	300	500	- %
552.4200	Small Tools/Equipment	2,070	3,500	2,533	4,000	14.3 %
552.5100	Uniform Purchases And Cleaning	889	980	980	980	- %
554.0100	Non-Capitalized Equipment	-	-	-	1,355	- %
554.1200	Publications	2,556	2,800	2,560	4,155	48.4 %
555.1300	Technical/Training	-	1,750	444	1,750	- %
	Total Operating Expenses	**20,514**	**30,045**	**22,815**	**34,295**	**14.1 %**
564.0100	Machinery & Equipment	-	6,669	6,851	-	(100.0)%
564.4900	Capital Leases	-	11,538	11,538	-	(100.0)%
	Total Capital Purchases	**-**	**18,207**	**18,389**	**-**	**(100.0)%**
571.0100	Princ - Lease	2,047	3,501	3,502	4,449	27.1 %
572.0100	Interest Expense - Lease	138	175	184	196	12.0 %
	Total Debt Service	**2,185**	**3,676**	**3,686**	**4,645**	**26.4 %**
	TOTAL EXPENDITURES	**$ 220,377**	**$ 267,040**	**$ 221,092**	**$ 258,918**	**(3.0)%**

Fleet Management - 549 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-549-512.0100 Regular Salaries			
Regular Salaries	1	151,074	151,074
Totals for GL# 001-549-512.0100: Regular Salaries			151,074
001-549-521.0100 FICA Taxes			
FICA Taxes	1	11,558	11,558
Totals for GL# 001-549-521.0100: FICA Taxes			11,558
001-549-522.2100 Retirement General Employee			
General Employee Pension	1	13,099	13,099
Totals for GL# 001-549-522.2100: Retirement General Employee			13,099
001-549-523.0100 Health Insurance			
Health Insurance	1	39,311	39,311
Totals for GL# 001-549-523.0100: Health Insurance			39,311
001-549-523.0300 Life Insurance & EAP			
Life Insurance	1	495	495
Totals for GL# 001-549-523.0300: Life Insurance & EAP			495
001-549-524.0100 Workers' Compensation			
Workers Compensation	1	4,441	4,441
Totals for GL# 001-549-524.0100: Workers' Compensation			4,441
001-549-531.1600 Contract Services			
GPS Device Annually 17443 & 20509	2	338	675
Totals for GL# 001-549-531.1600-CONTRACT SERVICES			675
001-549-540.5100 Travel and Per Diem			
Per Diem	1	1,000	1,000
Totals for GL# 001-549-540.5100: Travel and Per Diem			1,000
001-549-544.1500 Rental Expenses			
Rental Expense	1	1,000	1,000
Totals for GL# 001-549-544.1500: Rental Expenses			1,000
001-549-545.1200 Insurance			
B-1 Pollution	1	450	450
Gen Liab-Auto-Property Insurance	4	1,520	6,080
Totals for GL# 001-549-545.1200: Insurance			6,530
001-549-546.3400 Repair & Maintenance			
Gas Pump Repairs / Hoses Breakaways	1	1,500	1,500
Misc Fleet Repairs	1	2,500	2,500
Totals for GL# 001-549-546.3400: Repair & Maintenance			4,000

Fleet Management - 549 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-549-546.4000 Vehicle Repair & Maintenance			
Vehicle Maintenance #17443 - #20509	1	1,500	1,500
Totals for GL# 001-549-546.4000: Vehicle Repair & Maintenance			1,500
001-549-551.1200 Office Supplies			
Misc Pens, Paper, Etc	1	450	450
Totals for GL# 001-549-551.1200: Office Supplies			450
001-549-552.1500 Fuel and Lubricants			
#20509 & #17443 Gas Plus Diesel Can	1	1,400	1,400
Totals for GL# 001-549-552.1500: Fuel and Lubricants			1,400
001-549-552.2300 Operating Expenses			
Grease-Safety Kleen	1	1,000	1,000
Misc- Nuts, Bolts, Chemicals	1	3,000	3,000
Oil Dry Test and Haul Off Oil Filters	1	500	500
Propane For Pressure Washer	1	500	500
Totals for GL# 001-549-552.2300: Operating Expenses			5,000
001-549-552.3900 Safety Program Expense			
Misc PPE Central Stores	1	125	125
Safety Footwear Program	3	125	375
Totals for GL# 001-549-552.3900: Safety Program Expense			500
001-549-552.4200 Small Tools/Equipment			
Misc Tools- Wrenches, Pliers, Etc	8	500	4,000
Totals for GL# 001-549-552.4200: Small Tools/Equipment			4,000
001-549-552.5100 Uniform Purchases and Cleaning			
Change Outs As Needed	1	200	200
Uniform Rental (3 Employees)	1	780	780
Totals for GL# 001-549-552.5100: Uniform Purchases and Cleaning			980
001-549-554.0100 Non-Capitalized Equipment			
Pro-Link® Ultra Software, Light and Medium Truck	1	1,355	1,355
Totals for GL# 001-549-554.0100: Non-Capitalized Equipment			1,355
001-549-554.1200 Publications			
IATN Renewal	1	228	228
Identifix	1	1,428	1,428
IDS Subscription	1	900	900
Misc Subscription-Trade Magazines,Etc	1	100	100
Triton D10 Yearly Subscription	1	1,499	1,499
Totals for GL# 001-549-554.1200: Publications			4,155

Fleet Management - 549 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-549-555.1300 Technical/Training			
Technical Training, Etc	1	1,750	1,750
Totals for GL# 001-549-555.1300: Technical/Training			1,750
001-549-571.0100 Princ - Lease			
P# 14-16 20579 Tire Machine	3	539	1,617
P# 3-6 PW Generator (Shared)	4	708	2,832
Totals for GL# 001-549-571.0100: Princ - Lease			4,449
001-549-572.0100 Int Exp - Lease			
P# 14-16 20579 Tire Machine	3	8	24
P# 3-6 PW Generator (Shared)	4	43	172
Totals for GL# 001-549-572.0100: Int Exp - Lease			196
Totals for Dept 549-Fleet Management			**$ 258,918**

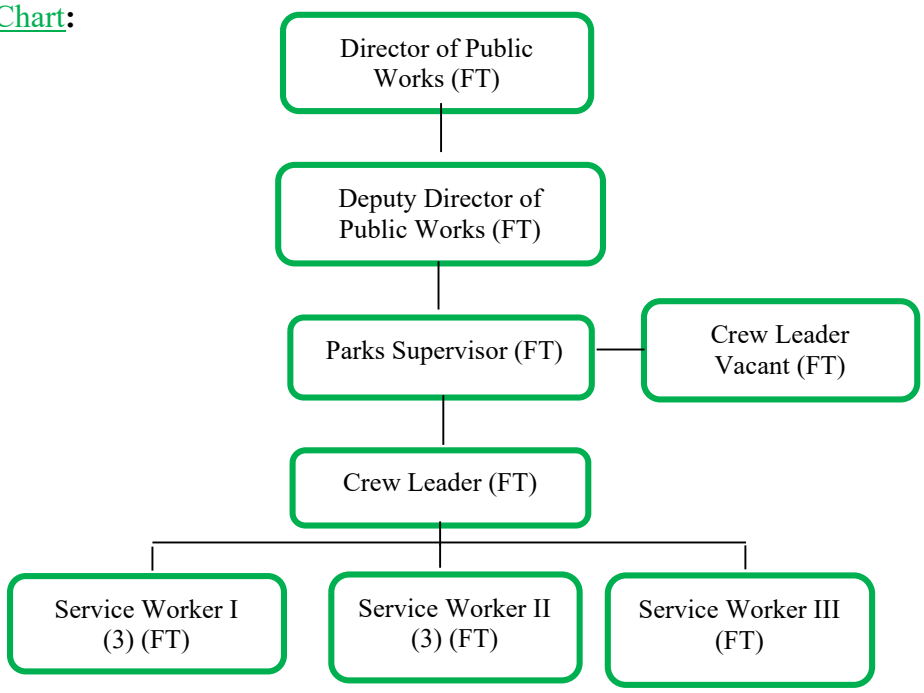
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Parks and Recreation Department – 572 General Fund – 001

Department Mission:
The objective of the Parks and Recreation Department is to foster a healthy, vibrant, and livable community in which we achieve economic, social, and environmental sustainability through parks and recreation activities to the residents and visitors of the City of Palmetto.

Primary Duties:
Responsible for the maintenance of landscaping, irrigation and mowing of all City parks and open spaces. To promote safe recreational and educational opportunities to be enjoyed by City residents and guests.

Organizational Chart:



Department Objectives:
- Work to improve the quality of our turf areas and landscape.
- Improve structures at the parks and add irrigation to the areas needed.
- Perform inspections on a regular basis for safety within our parks.
- Maintain high quality at all parks and keep communication with our citizens.
- Keep better our turf areas and landscaping.

Goals & Accomplishments:
- Establish performance indicators for future measurement.
- To reduce the turnover rate in the department.
- To maintain all city-managed lands, including parks and conservation lands, free of invasive exotic plants and to manage these lands in a manner that maximizes the value of wildlife habitat.

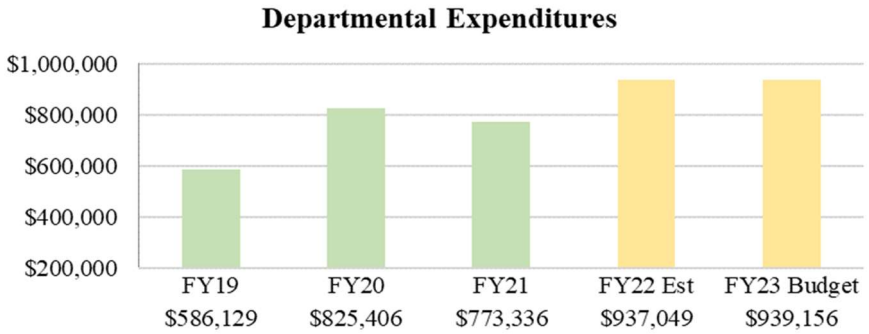
Parks and Recreation Department – 572 General Fund – 001

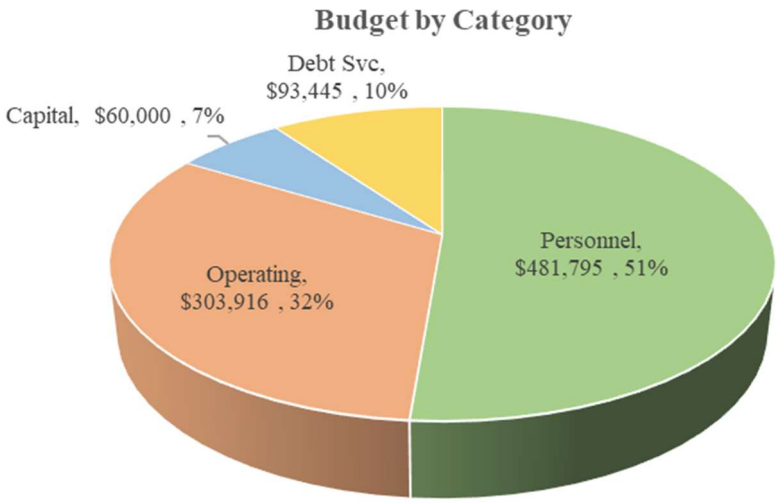
Performance Indicators:

Task	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected
Work Order - Maintenance	245	274	327	282
Work Order – Herbicide Maintenance	221	249	207	226

Capital Outlay:

Funding Source	Description	Amount
Capital Lease	F-250/350 Pickup	60,000
Total		**$60,000**





001-572 - PARKS AND RECREATION
Cost Center Summary

Account 001-572	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
512.0100	Regular Salaries	$ 224,135	$ 309,866	$ 223,252	$ 327,034	5.5 %
514.0100	Overtime - GE	3,742	6,500	3,200	6,500	- %
514.0150	Overtime - Holiday GE	464	-	639	-	- %
521.0100	FICA Taxes	17,198	24,203	17,134	25,515	5.4 %
522.2100	Retirement General Employee	34,565	47,550	35,135	28,917	(39.2)%
523.0100	Health Insurance	46,314	72,386	44,709	79,262	9.5 %
523.0300	Insurance & EAP	690	949	601	1,000	5.4 %
524.0100	Workers' Compensation	8,308	10,857	8,158	13,567	25.0 %
	Total Personnel Expenses	**335,416**	**472,311**	**332,828**	**481,795**	**2.0 %**
531.0100	Consulting	229	9,046	9,046	-	(100.0)%
531.1600	Contract Services	32,204	29,115	34,612	74,775	156.8 %
534.1600	Lot Clearing	3,200	12,000	12,000	12,000	- %
540.5100	Travel and Per Diem	3	200	-	200	- %
541.1100	Communications	546	600	840	840	40.0 %
543.0000	Utility Services	36,494	38,500	38,500	45,000	16.9 %
544.0500	Operating Lease	164	328	-	-	(100.0)%
544.1500	Rental Expenses	-	500	-	2,000	300.0 %
545.1200	Insurance	33,952	37,164	38,448	28,884	(22.3)%
546.3400	Repair & Maintenance	13,982	29,550	29,000	41,200	39.4 %
546.4000	Vehicle Repair & Maintenance	4,593	11,500	11,000	12,000	4.3 %
551.1200	Office Supplies	-	200	100	200	- %
552.0000	Operating Expenses - Veolia	-	1,000	-	1,000	- %
552.1100	Chemicals	9,673	10,000	12,500	10,000	- %
552.1500	Fuel and Lubricants	13,349	18,000	18,000	20,500	13.9 %
552.1700	Irrigation Supplies	1,332	3,000	1,500	3,000	- %
552.2000	Tree And Landscape Fund	150	21,500	300	20,000	(7.0)%
552.2100	Landscaping Material	522	4,000	750	9,000	125.0 %
552.2300	Operating Expenses	8,868	10,000	9,300	7,000	(30.0)%
552.3900	Safety Program Expense	1,047	2,025	2,000	1,625	(19.8)%
552.4200	Small Tools/Equipment	1,558	7,325	2,000	10,092	37.8 %
552.5100	Uniform Purchases And Cleaning	1,670	3,000	1,750	3,000	- %
554.0100	Non-Capitalized Equipment	-	1,500	1,500	-	(100.0)%
555.1300	Technical/Training	525	1,600	500	1,600	- %
	Total Operating Expenses	**164,061**	**251,653**	**223,646**	**303,916**	**20.8 %**
564.0100	Machinery & Equipment	-	578	2,776	-	(100.0)%
564.0100-4216	Sutton Pk Playground	-	67,500	68,997	-	(100.0)%
564.4900	Capital Leases	-	272,204	272,204	60,000	(78.0)%
	Total Capital Purchases	**-**	**340,282**	**343,977**	**60,000**	**(82.4)%**
571.0100	Princ - Lease	46,892	75,661	75,821	82,802	9.4 %

001-572 - PARKS AND RECREATION
Cost Center Summary

Account 001-572	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
572.0100	Interest Expense - Lease	1,992	2,587	2,684	2,489	(3.8)%
573.0500	New Debt Service - Leases	-	-	-	8,154	- %
	Total Debt Service	**48,884**	**78,248**	**78,505**	**93,445**	**19.4 %**
593.0000-1101	Transfer Out - MLK Park	138,523	27,650	27,650	-	(100.0)%
	Total Transfers-Out	**138,523**	**27,650**	**27,650**	-	**(100.0)%**
	TOTAL EXPENDITURES	**$ 686,884**	**$ 1,170,144**	**$ 1,006,606**	**$ 939,156**	**(19.7)%**

Parks and Recreation - 572 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-572-512.0100 Regular Salaries			
Regular Salaries	1	327,034	327,034
Totals for GL# 001-572-512.0100: Regular Salaries			327,034
001-572-514.0100 Overtime - GE			
Overtime	1	6,500	6,500
Totals for GL# 001-572-514.0100: Overtime - GE			6,500
001-572-521.0100 FICA Taxes			
FICA Taxes	1	25,515	25,515
Totals for GL# 001-572-521.0100: FICA Taxes			25,515
001-572-522.2100 Retirement General Employee			
General Employee Pension	1	28,917	28,917
Totals for GL# 001-572-522.2100: Retirement General Employee			28,917
001-572-523.0100 Health Insurance			
Health Insurance	1	79,262	79,262
Totals for GL# 001-572-523.0100: Health Insurance			79,262
001-572-523.0300 Life Insurance & EAP			
Life Insurance	1	1,000	1,000
Totals for GL# 001-572-523.0300: Life Insurance & EAP			1,000
001-572-524.0100 Workers' Compensation			
Workers Compensation	1	13,567	13,567
Totals for GL# 001-572-524.0100: Workers' Compensation			13,567
001-572-531.1600 Contract Services			
GPS Device Annually 17303,17420,17586,17637,17638,17639,17759,20509,20594	9	375	3,375
Pest Control-Park Buildings 4 Qtr	4	50	200
Sonitrol Monitoring-17 St Tool Room	4	150	600
Temporary Contract Labor	1	70,600	70,600
Totals for GL# 001-572-531.1600: Contract Services			74,775
001-572-534.1600 Lot Clearing			
Emergency Tree Removal	1	4,000	4,000
Mangrove Trimming Estuary Park	1	4,000	4,000
Mangrove Trimming/Riverside Park	1	4,000	4,000
Totals for GL# 001-572-534.1600: Lot Clearing			12,000
001-572-540.5100 Travel and Per Diem			
Classes Required CEU	1	200	200
Totals for GL# 001-572-540.5100: Travel and Per Diem			200

Parks and Recreation - 572 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-572-541.1100 Communications			
Cell Service - Crew Leader	12	50	600
Cell Service - Supervisor	12	20	240
Totals for GL# 001-572-541.1100: Communications			840
001-572-543.0000 Utility Services			
Electricity-Parks	1	22,500	22,500
Water Usage-Parks	1	22,500	22,500
Totals for GL# 001-572-543.0000: Utility Services			45,000
001-572-544.1500 Rental Expenses			
Misc Rental Of Equipment	1	1,000	1,000
Port-O-Let Rentals	1	1,000	1,000
Totals for GL# 001-572-544.1500: Rental Expenses			2,000
001-572-545.1200 Insurance			
Gen Liab-Auto-Property Insurance - Quarterly	4	7,221	28,884
Totals for GL# 001-572-545.1200: Insurance			28,884
001-572-546.3400 Repair & Maintenance			
AC Maintenance (Quarterly)	1	200	200
Miscellaneous Fencing	1	1,000	1,000
Repair-Maintenance-Equipment	1	20,000	20,000
Repair-Maintenance-Estuary	1	15,000	15,000
Repair-Maintenance-Parks-Fence	1	1,000	1,000
Shell For Trails and Parking	1	4,000	4,000
Totals for GL# 001-572-546.3400: Repair & Maintenance			41,200
001-572-546.4000 Vehicle Repair & Maintenance			
Vehicle Repair & Maintenance	1	12,000	12,000
Totals for GL# 001-572-546.4000: Vehicle Repair & Maintenance			12,000
001-572-551.1200 Office Supplies			
Office Supplies As Needed	1	200	200
Totals for GL# 001-572-551.1200: Office Supplies			200
001-572-552.0000 Hurricane Materials/Supplies			
Emergency Equipment-Materials	1	1,000	1,000
Totals for GL# 001-572-552.0000: Hurricane Materials/Supplies			1,000
001-572-552.1100 Chemicals			
Fertilizer	1	5,000	5,000
Fungicides	1	1,000	1,000
Herbicides	1	2,000	2,000
Pesticides	1	2,000	2,000
Totals for GL# 001-572-552.1100: Chemicals			10,000

Parks and Recreation - 572 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-572-552.1500 Fuel and Lubricants			
Tractors-Mowers-Equipment	1	5,000	5,000
Vehicles-Equipment	1	15,500	15,500
Totals for GL# 001-572-552.1500: Fuel and Lubricants			20,500
001-572-552.1700 Irrigation Supplies			
Irrigation Repairs City Wide	1	3,000	3,000
Totals for GL# 001-572-552.1700: Irrigation Supplies			3,000
001-572-552.2000 Tree and Landscape Fund			
Tree-Landscape Reserve	1	20,000	20,000
Totals for GL# 001-572-552.2000: Tree and Landscape Fund			20,000
001-572-552.2100 Landscaping Material			
Gateway Landscape	1	1,000	1,000
Landscape Materials Estuary	1	5,000	5,000
Landscape Materials Parks	1	3,000	3,000
Totals for GL# 001-572-552.2100: Landscaping Material			9,000
001-572-552.2300 Operating Expenses			
Hurricane Supplies	1	2,000	2,000
Safety Wear	1	2,000	2,000
Toilet Tissue and Cleaning Supplies	1	3,000	3,000
Totals for GL# 001-572-552.2300: Operating Expenses			7,000
001-572-552.3900 Safety Program Expense			
Personal Protective Equipment	1	500	500
Safety Shoe Purchase- Parks Employees	9	125	1,125
Totals for GL# 001-572-552.3900: Safety Program Expense			1,625
001-572-552.4200 Small Tools/Equipment			
Backpack Blowers	2	399	798
Chainsaws	3	300	900
Curved Shat Edger	3	399	1,197
Trash Receptacles-Parks For 17th, Sutton, MLK	20	300	6,000
Weed Eaters	3	399	1,197
Totals for GL# 001-572-552.4200: Small Tools/Equipment			10,092
001-572-552.5100 Uniform Purchases and Cleaning			
Uniforms - 8 Employees	1	3,000	3,000
Totals for GL# 001-572-552.5100: Uniform Purchases and Cleaning			3,000

Parks and Recreation - 572 — General Fund - 001

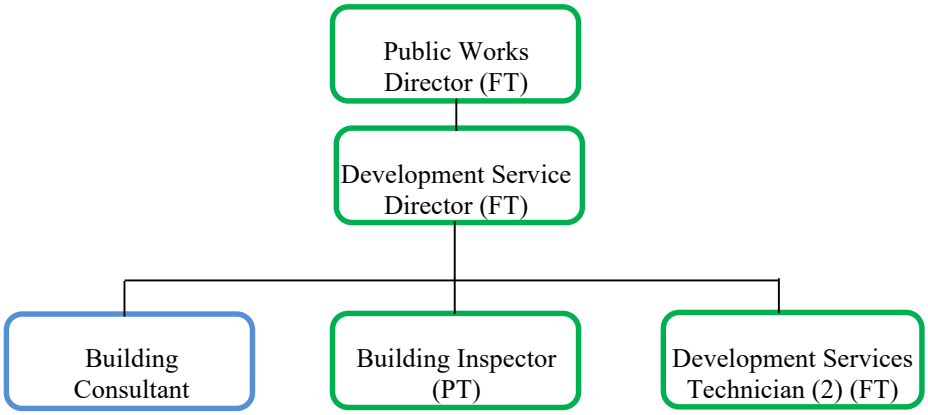
Description	Quantity	Unit Price	Total Budget
001-572-555.1300 Technical/Training			
Aquatics Training	1	500	500
CDL License	1	500	500
Pesticide Training	2	300	600
Totals for GL# 001-572-555.1300: Technical/Training			1,600
001-572-564.4900 Capital Leases			
F-350 Or F-250 New Truck	1	60,000	60,000
Totals for GL# 001-572-564.4900: Capital Leases			60,000
001-572-571.0100 Princ - Lease			
P# 11-14 20669-20671 Turf Mowers	4	1,500	6,000
P# 14-16 20594 Ford F-350	3	3,078	9,234
P# 3-6 JD Tractor, JD Gator, Generator (Shared)	4	6,288	25,152
P# 7-10 20825 Grapple, Bucket Truck, Nissan Frontier	4	10,604	42,416
Totals for GL# 001-572-571.0100: Princ - Lease			82,802
001-572-572.0100 Int Exp - Lease			
P# 11-14 20669-20671 Turf Mowers	4	30	120
P# 14-16 20594 Ford F-350	3	43	129
P# 3-6 JD Tractor, JD Gator, Generator (Shared)	4	380	1,520
P# 7-10 20825 Grapple, Bucket Truck, Nissan Frontier	4	180	720
Totals for GL# 001-572-572.0100: Int Exp - Lease			2,489
001-572-573.0500 New Debt Service - Leases			
New Debt Svc - F-250 Truck	2	4,077	8,154
Totals for GL# 001-572-573.0500: New Debt Service - Leases			8,154
Totals for Dept 572-Parks & Recreation			**$ 939,156**

Building Department – 524 General Fund - 001

Department Mission:
To build a safe, sustainable, and resilient community, through the enforcement of all Building Codes to ensure that all city requirements have been met concerning any new permitted work. All plans are reviewed to ensure they comply with State and Federal Standards.

Primary Duties:
Review building and construction permit applications for compliance with building, stormwater and flood codes and regulations. Conduct inspections to ensure compliance with building, stormwater, and flood codes. Conduct necessary inspections related to issuance of Business Tax Licenses. Functions as City FEMA/Floodplain Manager and CRS Coordinator, issue related certifications and flood zone information. Review applications and assist the Planning and Code Enforcement Departments as needed. Coordinates and assists with demolition of unsafe structures. Maintain knowledge of existing building codes as well as adopted or anticipated updates. Responsible for BCEGS, CRS, and FEMA audits when required.

Organizational Chart:



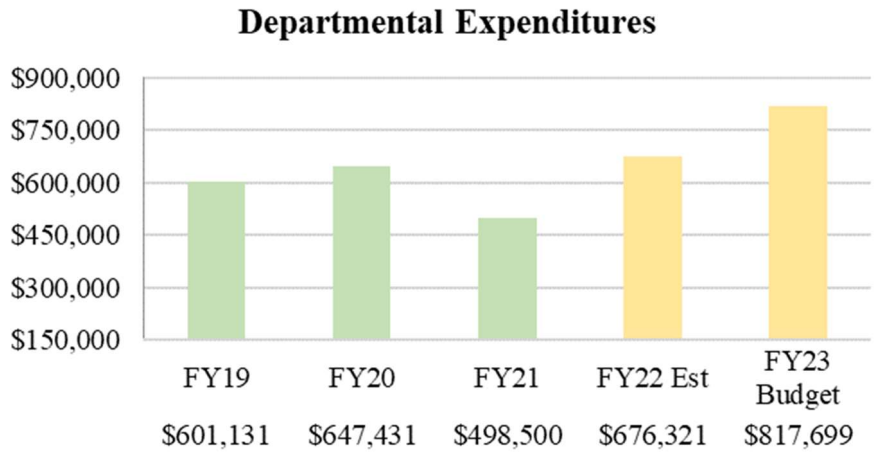
Department Objectives:
- Update maps used by and for customers.
- To be readily accessible to the community and contractors, via meetings onsite, in office, phone, or emails; creating a great relationship between the building department, the community, and contractors.
- Implement centralized permitting services.
- Streamline permitting process using existing software.
- Continue workplace and worksite safety.

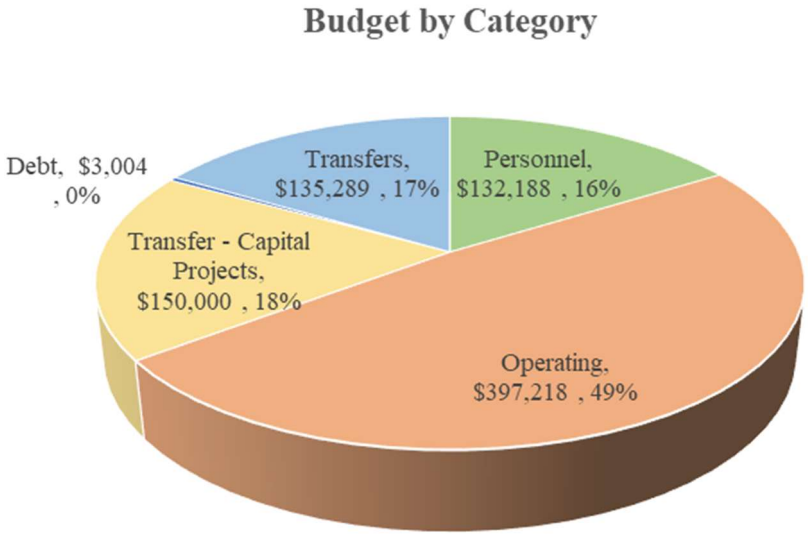
Building Department – 524 General Fund - 001

Performance Indicators:

Task	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected
Number of Permits	1335	1478	1307	1372
No. Inspections for BL	203	203	45	150
*Open Permit Search	404	469	30	30

*Change to 3rd party lien search. FY21 reflects Open Permits Search pending Building Official closeout





001-524 - BUILDING DEPARTMENT
Cost Center Summary

Account 001-524	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
512.0100	Regular Salaries	$ 70,216	$ 74,948	$ 38,009	$ 74,862	(0.1)%
513.0100	Part Time Wages	-	22,688	-	23,980	5.7 %
514.0100	Overtime - GE	4	-	-	-	- %
521.0100	FICA Taxes	5,304	7,470	2,860	7,561	1.2 %
522.2100	Retirement General Employee	10,517	11,265	6,198	6,491	(42.4)%
523.0100	Health Insurance	14,349	17,235	8,258	18,872	9.5 %
523.0300	Insurance & EAP	230	246	97	246	- %
524.0100	Workers' Compensation	107	167	314	176	5.4 %
	Total Personnel Expenses	**100,727**	**134,019**	**55,736**	**132,188**	**(1.4)%**
531.0100	Consulting	-	1,220	1,220	-	(100.0)%
531.0300	Membership Dues	145	100	145	200	100.0 %
531.1600	Contract Services	337,160	340,000	324,777	350,000	2.9 %
534.4200	Building Demolition	-	10,000	-	10,000	- %
540.5100	Travel and Per Diem	-	200	-	600	200.0 %
541.1100	Communications	863	1,140	900	1,140	- %
542.1200	Postage/Mailing Service	-	500	100	500	- %
544.0500	Operating Lease	-	350	-	350	- %
545.1200	Insurance	3,282	3,504	3,543	3,628	3.5 %
546.3400	Repair & Maintenance	-	500	100	500	- %
546.4000	Vehicle Repair & Maintenance	7	-	-	-	- %
547.5100	Printing And Binding	32	100	50	500	400.0 %
549.9600	Bank Service Charges	1,120	1,200	1,150	1,300	8.3 %
551.1200	Office Supplies	123	125	231	300	140.0 %
552.2300	Operating Expenses	2,249	675	2,000	1,000	48.1 %
552.3900	Safety Program Expense	-	100	-	100	- %
552.4200	Small Tools/Equipment	687	500	50	500	- %
552.5100	Uniform Purchases And Cleaning	180	250	200	600	140.0 %
554.0100	Non-Capitalized Equipment	-	1,000	1,000	-	(100.0)%
554.1200	Publications	687	-	-	-	- %
555.1300	Technical/Training	53	600	-	1,000	66.7 %
598.0000	Building Permit Surcharge	22,651	40,000	38,152	25,000	(37.5)%
	Total Operating Expenses	**369,239**	**402,064**	**373,618**	**397,218**	**(1.2)%**
564.4900	Capital Leases	-	11,539	11,539	-	(100.0)%
	Total Capital Purchases	**-**	**11,539**	**11,539**	**-**	**(100.0)%**
571.0100	Princ - Lease	-	1,397	1,397	2,832	102.7 %
572.0100	Interest Expense - Lease	-	91	103	172	89.0 %
	Total Debt Service	**-**	**1,488**	**1,500**	**3,004**	**101.9 %**

001-524 - BUILDING DEPARTMENT
Cost Center Summary

Account 001-524	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
591.0100	Transfer Out - Admin Services	161,465	157,454	157,454	135,289	(14.1)%
591.0700	Transfer To Capital Projects Fund	16,000	-	-	150,000	- %
	Total Transfers-Out	**177,465**	**157,454**	**157,454**	**285,289**	**81.2 %**
	TOTAL EXPENDITURES	**$ 647,431**	**$ 706,564**	**$ 599,847**	**$ 817,699**	**15.7 %**

Building - 524 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-524-512.0100 Regular Salaries			
Regular Salaries	1	74,862	74,862
Totals for GL# 001-524-512.0100: Regular Salaries			74,862
001-524-513.0100 Part Time Wages			
Part Time Wages	1	23,980	23,980
Totals for GL# 001-524-513.0100: Part Time Wages			23,980
001-524-521.0100 FICA Taxes			
FICA Taxes	1	7,561	7,561
Totals for GL# 001-524-521.0100: FICA Taxes			7,561
001-524-522.2100 Retirement General Employee			
General Employee Pension	1	6,491	6,491
Totals for GL# 001-524-522.2100: Retirement General Employee			6,491
001-524-523.0100 Health Insurance			
Health Insurance	1	18,872	18,872
Totals for GL# 001-524-523.0100: Health Insurance			18,872
001-524-523.0300 Life Insurance & EAP			
Life Insurance	1	246	246
Totals for GL# 001-524-523.0300: Life Insurance & EAP			246
001-524-524.0100 Workers' Compensation			
Workers Compensation	1	176	176
Totals for GL# 001-524-524.0100: Workers' Compensation			176
001-524-531.0300 Membership Dues			
Membership-Training-ICC-FEMA-ASFPM-FFMA-BOAT	2	100	200
Totals for GL# 001-524-531.0300: Membership Dues			200
001-524-531.1600 Contract Services			
Contract Inspector When Needed	1	350,000	350,000
Totals for GL# 001-524-531.1600: Contract Services			350,000
001-524-534.4200 Building Demolition			
Building Demolition	1	10,000	10,000
Totals for GL# 001-524-534.4200: Building Demolition			10,000
001-524-540.5100 Travel and Per Diem			
Webinars - Permitting Tech ; X 2	2	300	600
Totals for GL# 001-524-540.5100: Travel and Per Diem			600

Building - 524 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-524-541.1100 Communications			
Cell Service-Building Inspector	12	45	540
Cell Service-Building Official/Permitting Tech	12	50	600
Totals for GL# 001-524-541.1100: Communications			1,140
001-524-542.1200 Postage/Mailing Services			
Postage-Mailing-Certified Letters	1	500	500
Totals for GL# 001-524-542.1200: Postage/Mailing Services			500
001-524-544.0500 Operating Lease			
Pages Copied/Printed	1	350	350
Totals for GL# 001-524-544.0500: Operating Lease			350
001-524-545.1200 Insurance			
Gen Liab,Auto,Property Insurance	4	907	3,628
Totals for GL# 001-524-545.1200: Insurance			3,628
001-524-546.3400 Repair & Maintenance			
Repair and Maintenance - General	1	500	500
Totals for GL# 001-524-546.3400: Repair & Maintenance			500
001-524-547.5100 Printing and Binding			
Building Permit Placard. CRS-Flood & Public Documents	1	500	500
Totals for GL# 001-524-547.5100: Printing and Binding			500
001-524-549.9600 Bank Service Charges			
Credit Card Fees	1	1,300	1,300
Totals for GL# 001-524-549.9600: Bank Service Charges			1,300
001-524-551.1200 Office Supplies			
Office Supplies As Needed	1	300	300
Totals for GL# 001-524-551.1200: Office Supplies			300
001-524-552.2300 Operating Expenses			
Toner-Coffee-Service-Janitorial	1	1,000	1,000
Totals for GL# 001-524-552.2300: Operating Expenses			1,000
001-524-552.3900 Safety Program Expense			
Inspection Safety Vests	2	50	100
Totals for GL# 001-524-552.3900: Safety Program Expense			100
001-524-552.4200 Small Tools/Equipment			
Minor Equipment, Printer	1	500	500
Totals for GL# 001-524-552.4200: Small Tools/Equipment			500

Building - 524 — General Fund - 001

Description	Quantity	Unit Price	Total Budget
001-524-552.5100 Uniform Purchases and Cleaning			
Uniform Shirts For Bldg Techs 2 X	2	300	600
Totals for GL# 001-524-552.5100: Uniform Purchases and Cleaning			600
001-524-555.1300 Technical/Training			
Seminars/Webinar/Online Course	2	500	1,000
Totals for GL# 001-524-555.1300: Technical/Training			1,000
001-524-571.0100 Princ - Lease			
P# 3-6 PW Generator (Shared)	4	708	2,832
Totals for GL# 001-524-571.0100: Princ - Lease			2,832
001-524-572.0100 Int Exp - Lease			
P# 3-6 PW Generator (Shared)	4	43	172
Totals for GL# 001-524-572.0100: Int Exp - Lease			172
001-524-591.0100 Transfer To General Fund - Allocations			
Allocations	1	135,289	135,289
Totals for GL# 001-524-591.0100: Transfer To General Fund - Allocations			135,289
001-524-591.0700 Transfer To Capital Projects Fund			
Capital Project	1	150,000	150,000
Totals for GL# 001-524-591.0700 Transfer To Capital Projects Fund			150,000
001-524-598.0000 Building Permit Surcharge			
Building Permit Surcharge	1	25,000	25,000
Totals for GL# 001-524-598.0000: Building Permit Surcharge			25,000
Totals for Dept 524-Building Department			**$ 817,699**

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General Fund Grants – 70X — Multiple Funds

Primary Duties:
Administer, budget, and report all grants to granting agencies accurately and timely.

Department Objectives:
- Accurately report all grants accurately and timely.
- Monitor all grants to ensure compliance to grant contracts.
- To provide accurately and timely reports to grantor.
- To communicate the requirements to internal staff and vendors.
- To stay current on grant guidelines, requirements, and cost principles.

Goals & Accomplishments:
- Commission approved American Rescue Plan Act funding project list
- Awarded $1.5 million CDBG Economic Development Block Grant – 7th St Extension to new Hotel. Award was increased to $3.2 million in FY23
- Coordinate with FEMA – Hurricane Ian and provide reports as needed
- Back up Finance staff member successfully completed Grants Certification course as part of the Finance Departments succession objectives.

Performance Indicators:

Task	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget
*Grant Award Dollars	9,990,945	16,509,323	16,534,987	10,085,937
*Grant Award Closeout		$7,324,925	$80,692	
*Award Grants in Progress	13	12	6	5

*Cumalative

001-701 - FEDERAL GRANTS
Cost Center Summary

Account 001-701	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
752.2300-9706	ARPA Cybersecurity	$ -	$ 175,000	$ -	$ -	(100.0)%
752.4200-9006	Bulletproof Vest Grant	3,600	4,400	4,400	-	(100.0)%
754.0100-9043	Byrne Grant - FY2021	4,030	-	-	-	- %
	Total Operating Expenses	**7,630**	**179,400**	**4,400**	**-**	**(100.0)%**
764.0100-9702	ARPA Police Camera System	-	297,431	-	-	(100.0)%
764.0100-9703	ARPA Police Radios	-	460,913	-	-	(100.0)%
764.0100-9708	ARPA Outdoor Recreation	-	100,000	-	100,000	- %
	Total Capital Purchases	**-**	**858,344**	**-**	**100,000**	**(88.3)%**
	TOTAL EXPENDITURES	**$ 7,630**	**$ 1,037,744**	**$ 4,400**	**$ 100,000**	**(90.4)%**

001-702 - STATE GRANTS
Cost Center Summary

Account	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					- %
752.2300-9040	FDLE FIBRS Implementation	$ 12,495	$ -	$ -	$ -	- %
	Total Operating Expenses	**12,495**	**-**	**-**	**-**	**-** **%**
	TOTAL EXPENDITURES	**$ 12,495**	**$ -**	**$ -**	**$ -**	**-** **%**

001-703 - LOCAL GRANTS
Cost Center Summary

Account	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
734.5000-9035	WCIND Boat Removal - Grant FY21	$ 13,380	$ -	$ -	$ -	- %
734.5000-9046	WCIND Boat Removal - Grant FY22	-	20,000	11,948	-	(100.0)%
	Total Operating Expenses	**13,380**	**20,000**	**11,948**	**-**	**(100.0)%**
	TOTAL EXPENDITURES	**$ 13,380**	**$ 20,000**	**$ 11,948**	**$ -**	**(100.0)%**

Community Redevelopment Agency Fund - 190

The Community Redevelopment Agency Fund (CRA) is a special revenue fund that accounts for the rehabilitation, conservation and redevelopment of certain slum or blighted areas of the City. Funding is provided primarily through tax increment funding from the City and Manatee County.

Founded in 1985, under the guidelines set in the Community Redevelopment Act of 1969 and updated with Florida Statute 163, Part III, the Palmetto CRA's goal is to improve the quality of life for all who live in the CRA area by striving to better the area in every way possible. The CRA mission emphasizes public safety, infrastructure, commerce, accountability, property maintenance and image. Funded primarily by tax increment financing (TIF), the CRA encourages strategic investments to promote a vibrant and healthy economy.

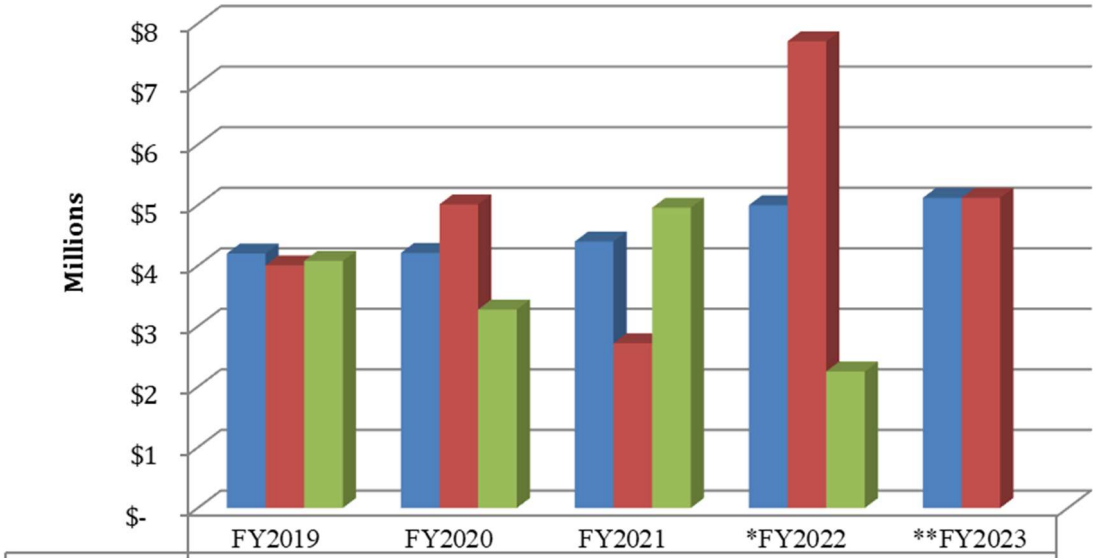
The CRA gives back to the city in many ways and in many forms. It encourages growth and redevelopment in business through storefront grants and job incentives, safety of the citizens through enhanced police protection and CEPTED (Crime Prevention Through Environmental Design) initiatives, and "fun" times for the City's families through festivals and support of the historic park and other city parks. Capital projects are at various stages to refurbish infrastructure, enhance the waterfront, enhance the appearance of the downtown and/or historic areas and provide new and improved "play areas" in the City's park system.

This fund is comprised of one cost center which is:

- 559 - CRA

This cost center supports the administration activities of the CRA staff, capital expenditures, debt service for its capital loan, and accounts for the support activities to other City services and the incentives to the City residents and business owners. On occasion, the CRA will support a capital project within the CRA District with the City and grant monies. On these joint projects, the funds will be transferred into the Joint Capital Projects Fund, Fund 390.

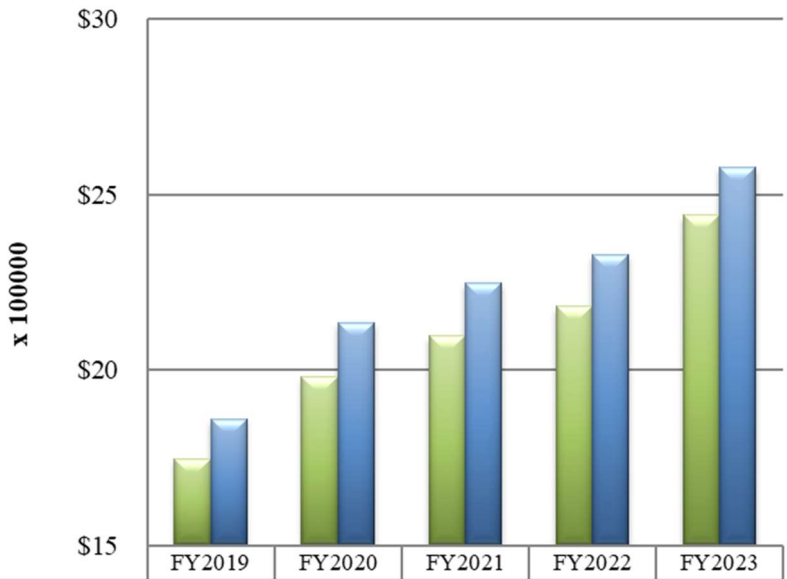
CRA FUND – 190
5-Year Revenue, Expense and Fund Balance



	FY2019	FY2020	FY2021	*FY2022	**FY2023
Revenue	$4,201,877	$4,211,419	$4,400,049	$4,999,096	$5,120,592
Expense	$4,006,413	$5,013,342	$2,720,113	$7,705,829	$5,120,592
Fund Balance	$4,078,952	$3,277,029	$4,956,964	$2,253,666	

*Projected **Estimated

5-Year History of Tax Incremental Funds (TIF)



	FY2019	FY2020	FY2021	FY2022	FY2023
TIF - City of Palmetto	$1,746,132	$1,981,180	$2,097,871	$2,181,655	$2,442,339
TIF - Manatee County	$1,859,800	$2,135,734	$2,248,641	$2,330,231	$2,578,595

- TIF Funds from the City increased 11.9% from FY2022
- TIF Funds from Manatee County increased 10.7% from FY2022

190 - COMMUNITY REDEVELOPMENT AGENCY (CRA) FUND
Fund Summary

	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
Beginning Fund Balances	$ 3,277,028	$ 4,956,964	$ 4,956,964	$ 2,253,666	(54.5)%
Revenues					
Property Taxes	4,346,512	4,511,887	4,511,886	5,020,934	11.3 %
Charges for Services	-	2,061	2,061	2,000	(3.0)%
Interest Revenue	20,634	21,420	20,000	11,000	(48.6)%
Miscellaneous	29,196	429,904	431,010	6,000	(98.6)%
Grants	3,707	600,000	600,000	-	(100.0)%
Transfers In	-	290,557	125,839	-	- %
Debt/Lease Proceeds	-	-	-	80,000	- %
Non-Revenue/Fund Balance	-	4,956,964	-	2,253,666	(54.5)%
Total Revenues	**4,400,049**	**10,812,793**	**5,690,796**	**7,373,600**	**(31.8)%**
Expenses					
Personnel Costs	384,390	478,866	392,447	521,588	8.9 %
Operating Expense	459,718	812,327	717,030	888,402	9.4 %
Community Redevelopment Agency Programs	830,229	1,817,814	965,660	1,113,631	(38.7)%
Capital Expense	602,558	7,182,585	6,017,892	4,275,535	(40.5)%
Debt Service	234,412	459,886	239,750	460,756	0.2 %
Transfer Out	208,806	61,315	61,315	113,688	85.4 %
Total Expenditures	**2,720,113**	**10,812,793**	**8,394,094**	**7,373,600**	**(31.8)%**
Excess Revenue Over (Under)	1,679,936	-	(2,703,298)	-	- %
Fund Balance, End of Year	**$ 4,956,964**	**$ 4,956,964**	**$ 2,253,666**	**$ 2,253,666**	**(54.5)%**

190-000 - CRA REVENUE
Fund Revenue Summary

Account 190-000	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	REVENUES					
369.4700	TIF Funds-Manatee County	$ 2,248,641	$ 2,330,232	$ 2,330,231	$ 2,578,595	10.7 %
369.4900	TIF Funds-City of Palmetto	2,097,871	2,181,655	2,181,655	2,442,339	11.9 %
	TOTAL INTERGOVERNMENTAL - TAX INCREMENT FUNDS	**4,346,512**	**4,511,887**	**4,511,886**	**5,020,934**	**11.3 %**
337.7000-1902	SWFWMD Riverside Water Reimbursement	-	600,000	600,000	-	(100.0)%
331.4100	Capital Projects Retainage	3,707	-	-	-	- %
	TOTAL INTERGOVERNMENTAL/ GRANT REVENUE	**3,707**	**600,000**	**600,000**	**-**	**(100.0)%**
347.4500	Culture/Recreation - July 4th	-	2,061	2,061	2,000	(3.0)%
	TOTAL CHARGES FOR SERVICES	**-**	**2,061**	**2,061**	**2,000**	**(3.0)%**
361.0100	Investment Earnings	20,634	21,420	20,000	11,000	(48.6)%
	TOTAL INTEREST REVENUE	**20,634**	**21,420**	**20,000**	**11,000**	**(48.6)%**
362.9900	CRA Rental Revenue	6,000	6,600	6,100	6,000	(9.1)%
364.4100	Disposition Of Fixed Assets	19,080	92,378	92,379	-	(100.0)%
369.6800	Other Misc Rev/Refund Exp	3,946	-	-	-	- %
369.7190	Miscellaneous Revenue	-	330,926	330,926	-	(100.0)%
369.7401	Other Misc Rev/Ins Premium Reimb	170	-	-	-	- %
369.8001	Over/Short Cash	-	-	1	-	- %
389.9000	Refund Of Prior Expense	-	-	1,604	-	- %
	TOTAL MISCELLANEOUS REVENUE	**29,196**	**429,904**	**431,010**	**6,000**	**(98.6)%**
381.9390	Transfer In - Joint Capital Projects	-	290,557	125,839	-	(100.0)%
	Total Transfers-In	**-**	**290,557**	**125,839**	**-**	**(100.0)%**
383.7000	Capital Lease Inception	-	-	-	80,000	- %
	Total Debt/Lease Proceeds	**-**	**-**	**-**	**80,000**	**- %**

190-000 - CRA REVENUE
Fund Revenue Summary

Account 190-000	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
399.0000	Funding From Fund Balance - Outstanding Enc	-	3,991,832	-	-	(100.0)%
399.6000	Funding From Equity - Capital Proj	-	965,132	-	2,253,666	133.5 %
	Total Non-Revenue Sources	**-**	**4,956,964**	**-**	**2,253,666**	**(54.5)%**
	TOTAL OTHER FINANCING SOURCES	**-**	**5,247,521**	**125,839**	**2,333,666**	**(55.5)%**
	TOTAL CRA REVENUE	**$ 4,400,049**	**$10,812,793**	**$ 5,690,796**	**$ 7,373,600**	**(31.8)%**

Community Redevelopment Agency (CRA) – 559 CRA Fund – 190

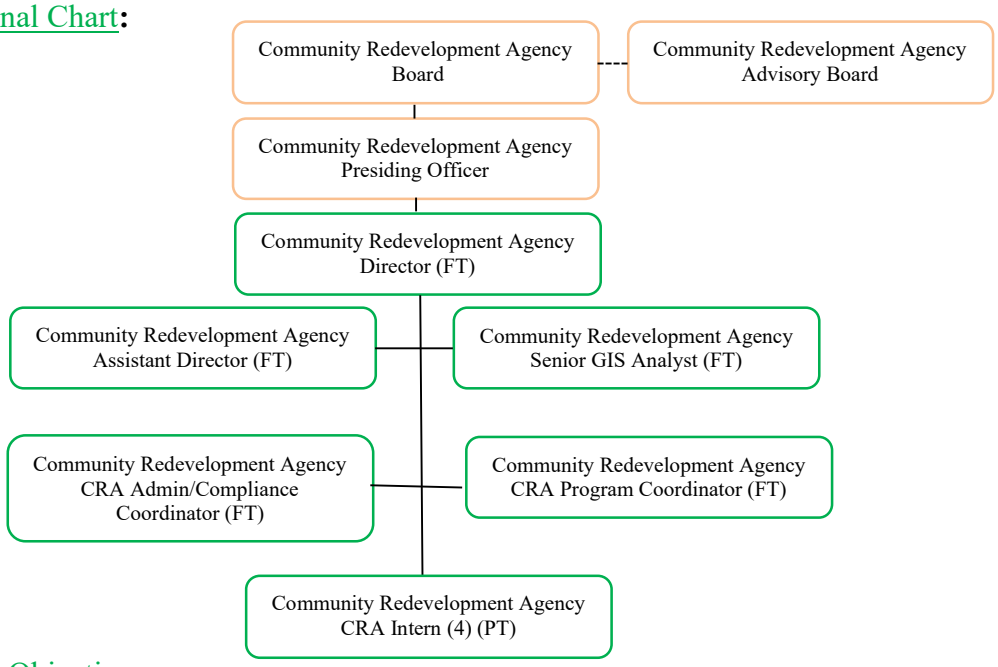
Department Mission:

The Community Redevelopment Agency (CRA) is a dependent increment revenue district established by City government for the purpose of carrying out redevelopment activities according the Redevelopment Plan in the designated redevelopment area. General topics of the plan include accountability, property maintenance, image, public safety, infrastructure, commerce, and housing.

Primary Duties:

Operate within the CRA plan to eliminate and/or minimize slum and blighted areas within the CRA District.

Organizational Chart:



Department Objectives:

- Strive for fiscal, legal, and ethical accountability to the public and Federal/State/Local mandates.
- Improve the district's minimum level of property maintenance through increased public and private activities.
- Promote an image of Palmetto that promotes a safe, vibrant, diverse, quaint, developing and redeveloping community.
- Reduce the probability of and/or eliminate crime and increase public safety through Community Policing Innovations.
- Engage in infrastructure projects above and beyond the Governing Body norm.
- Develop employment opportunities and diverse retail, industrial and commercial economies.
- Develop residential structures.

Community Redevelopment Agency (CRA) – 559 CRA Fund – 190

Goals & Accomplishments:

- Accountability:
  - Training offered to board, advisory board and staff
  - Active participation in the professional redevelopment association
  - Actively sought grant and funding partners
- Property Maintenance:
  - Performed enhanced maintenance in CRA parks and property
- Image:
  - Host annual 4th of July and Multicultural Festivals
  - Disseminated positive information reflecting CRA programs and projects
  - Produced annual report
- Public Safety
  - Funded Palmetto Police Community Policing
  - Encouraged CPTED through incentives
- Infrastructure
  - Planned and constructed Connor Park
- Commerce
  - Provided incentives
  - Administered façade grants
  - Purchased necessary property for redevelopment and parking
- Housing
  - Purchased property and demolished substandard housing

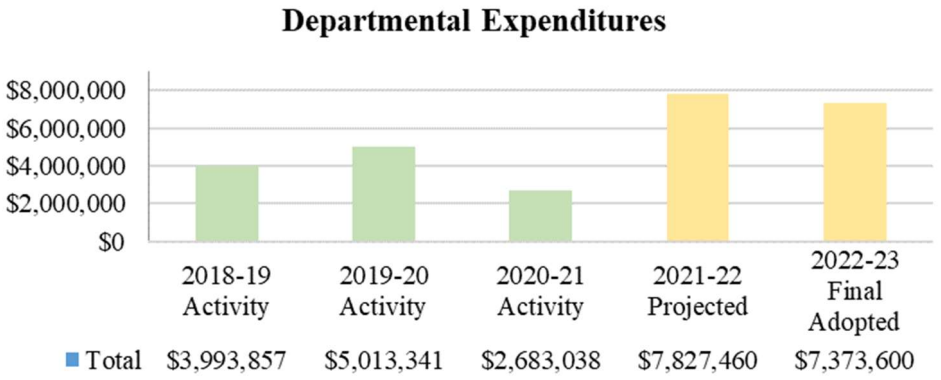
Performance Indicators:

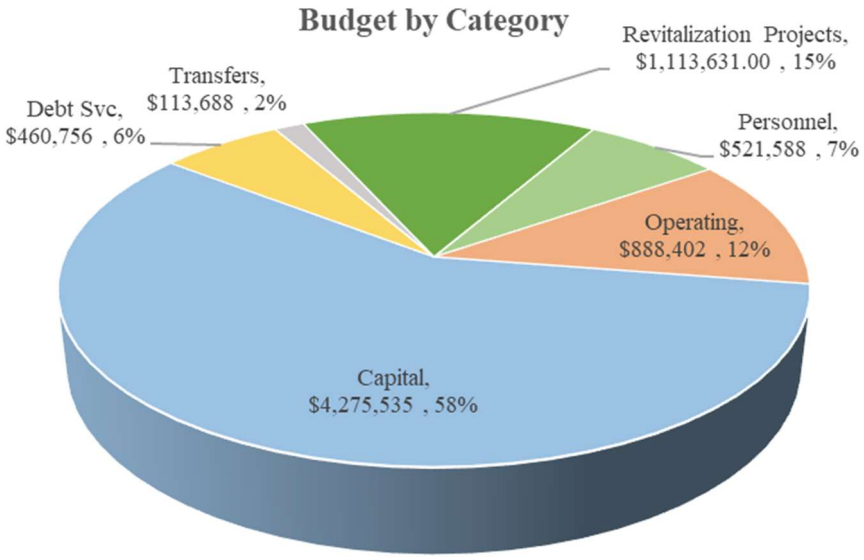
Task	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected
Developer Incentive Payments	5	7	8	8
Storefront Grants	2	2	3	2
Assessed Property Values	$442,478,564	$463,063,550	$477,207,120	$523,829,730

Capital Outlay:

Funding Source	Description	Amount
Carryforward	Women's Club Renovation	2,403,000
Current Revenue	Land	162,535
Current Revenue	VFW Improvements	150,000
Current Revenue	Riverside Improvements	360,000
Current Revenue	Sutton Park – Basketball Courts	200,000
Current Revenue	Palmetto Mainstreet Program	100,000
Current Revenue	Palmetto Bay Oyster Restoration Program	200,000
Current Revenue	Lincoln Park Scoreboard	100,000
Current Revenue	Miscellaneous Equipment	20,000
Current Revenue	MLK Park Playground	500,000
Current Revenue	CRA Vehicles (Sedan/SUV)	80,000
Total		**$4,275,535**

Community Redevelopment Agency (CRA) – 559 CRA Fund – 190





190-559 - COMMUNITY REDEVELOPMENT AGENCY (CRA)
Cost Center Summary

Account 190-559	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
511.0100	Executive Salaries	$ 108,785	$ 111,620	$ 108,180	$ 98,164	(12.1)%
512.0100	Regular Salaries	177,012	233,460	173,001	232,273	(0.5)%
513.0100	Part Time Wages	404	-	-	37,076	- %
514.0100	Overtime - GE	794	5,000	2,319	5,000	- %
514.0150	Overtime - Holiday GE	1,017	-	1,222	-	- %
521.0100	FICA Taxes	22,046	26,781	21,581	30,990	15.7 %
522.2100	Retirement General Employee	25,835	35,841	35,931	31,908	(11.0)%
522.2500	Matching Deferred Comp	16,292	16,776	9,182	-	(100.0)%
523.0100	Health Insurance	30,492	47,069	39,355	51,540	9.5 %
523.0300	Insurance & EAP	897	1,128	838	1,079	(4.3)%
524.0100	Workers' Compensation	816	1,191	838	977	(18.0)%
529.0000	Career Advancement	-	-	-	32,581	- %
	Total Personnel Expenses	**384,390**	**478,866**	**392,447**	**521,588**	**8.9 %**
531.0100	Consulting	117,094	149,632	165,000	85,000	(43.2)%
531.0300	Membership Dues	7,982	9,250	9,250	9,380	1.4 %
531.0600	Attorney Fees	66,571	69,465	69,465	74,146	6.7 %
531.1600	Contract Services	65,572	101,558	90,000	84,411	(16.9)%
532.0100	Audit Services	5,500	13,500	7,500	5,600	(58.5)%
534.4200	Building Demolition	-	50,000	20,000	50,000	- %
540.5100	Travel And Per Diem	1,347	16,600	20,000	21,200	27.7 %
540.5100-2101	Travel and Per Diem -Mainstreet Program	-	6,565	3,784	10,000	52.3 %
541.1100	Communications	772	960	960	1,560	62.5 %
542.1200	Postage/Mailing Service	10	150	-	200	33.3 %
543.0000	Utility Services	2,846	3,404	3,200	4,000	17.5 %
544.0500	Operating Lease	2,679	3,708	3,383	3,981	7.4 %
544.1500	Rental Expenses	25,228	29,835	29,835	29,842	- %
545.1200	Insurance	10,528	15,291	12,516	18,117	18.5 %
545.9900	Insurance Contingency - Vehicle	1,915	-	-	-	- %
546.3400	Repair & Maintenance	30,198	110,309	55,000	157,000	42.3 %
546.4000	Vehicle Repair & Maintenance	501	1,400	175	2,400	71.4 %
547.5100	Printing And Binding	481	1,250	1,250	1,250	- %
548.9100	Promotional Advertising	14,596	35,750	37,341	35,750	- %
549.9600	Bank Service Charges	3,296	3,500	3,500	4,000	14.3 %
551.1200	Office Supplies	981	2,500	2,500	5,000	100.0 %
552.1500	Fuel and Lubricants	369	1,000	500	2,200	120.0 %
552.2300	Operating Expenses	16,808	15,468	12,500	14,030	(9.3)%
552.2300-2101	Operating Expense - Mainstreet Program	-	50	50	-	(100.0)%
552.4200	Small Tools/Equipment	1,547	2,920	2,620	4,000	37.0 %
552.5100	Uniform Purchases And Cleaning	-	1,000	500	1,000	- %
552.7100	Fairs & Festivals	58,197	120,000	120,000	210,000	75.0 %
552.7200	Palmetto Historical Park	10,300	12,511	12,500	13,495	7.9 %

Account 190-559	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
552.7400	Ag Museum	6,335	7,534	7,250	8,200	8.8 %
554.0100	Non-Capitalized Equipment	520	10,543	10,516	5,000	(52.6)%
554.1200	Publications	806	1,000	500	1,000	- %
555.1300	Technical/Training	6,739	14,509	15,000	16,640	14.7 %
555.1300-2101	Technical/Training - Mainstreet Program	-	1,165	435	10,000	758.4 %
	Total Operating Expenses	**459,718**	**812,327**	**717,030**	**888,402**	**9.4 %**
561.0000	Land	361,761	1,622	1,500,000	162,535	9,920.7 %
561.0100-2001	CRA Property Improvements	-	98,561	98,561	-	(100.0)%
562.0000	Building Improvements	-	510,000	-	710,000	39.2 %
563.0000-1201	Linear Park Trail	199,589	3,359,751	3,653,604	-	(100.0)%
563.0000-1901	Seahorse Project	3,430	-	-	-	- %
563.0000-2001	CRA Property Improvements	705	-	-	-	- %
563.0000-2101	Mainstreet Program	-	92,270	-	100,000	8.4 %
563.0000-2201	Women's Club Renovation	-	1,615,255	196,000	2,403,000	48.8 %
563.0000-2202	Palmetto Bay Oyster Restoration Program	-	800	-	200,000	24,900.0 %
563.0000-2203	Parking Improvements	-	832,692	-	-	(100.0)%
564.0100	Machinery & Equipment	-	105,000	3,093	620,000	490.5 %
564.4900	Capital Leases	-	-	-	80,000	- %
	Total Capital Purchases	**565,485**	**6,615,951**	**5,451,258**	**4,275,535**	**(35.4)%**
571.6900	Principal - 06 CRA Loan	219,750	219,750	219,750	219,750	- %
572.6900	Interest Expense - CRA 2006 Loan	14,662	40,000	20,000	30,000	(25.0)%
573.0500	New Debt Service - Leases	-	-	-	10,870	- %
573.0700	New Debt Service	-	200,136	-	200,136	- %
	Total Debt Service	**234,412**	**459,886**	**239,750**	**460,756**	**0.2 %**
582.1100	Commercial Renovation	31,268	132,683	63,128	100,000	(24.6)%
582.1200	Community Renovation Program	603,695	630,099	600,000	538,897	(14.5)%
582.1400	CRA Community	34,117	37,500	35,000	37,000	(1.3)%
582.1500	Redevelopment Incentives	161,149	217,532	217,532	197,734	(9.1)%
582.1700	Remediation	-	750,000	-	-	(100.0)%
582.2100	Residential Revitalization Program	-	50,000	50,000	240,000	380.0 %
	Total Community Programs	**830,229**	**1,817,814**	**965,660**	**1,113,631**	**(38.7)%**
591.0100	Transfer Out - Admin Services	58,806	61,315	61,315	113,688	85.4 %
593.9000-1101	Transfer Out - MLK Park LID	150,000	-	-	-	- %
	Total Transfers-Out	**208,806**	**61,315**	**61,315**	**113,688**	**85.4 %**
	TOTAL EXPENDITURES	**$ 2,683,040**	**$10,246,159**	**$ 7,827,460**	**$ 7,373,600**	**(28.0)%**

Community Redevelopment Agency - 559 — CRA Fund - 190

Description	Quantity	Unit Price	Total Budget
190-559-511.0100 Executive Salaries			
Executive Salaries	1	98,164	98,164
Totals for GL# 190-559-511.0100: Executive Salaries			98,164
190-559-512.0100 Regular Salaries			
Regular Salaries	1	232,273	232,273
Totals for GL# 190-559-512.0100: Regular Salaries			232,273
190-559-513.0100 Part Time Wages			
Part Time Wages	1	37,076	37,076
Totals for GL# 190-559-513.0100: Part Time Wages			37,076
190-559-514.0100 Overtime - GE			
Festival Overtime	1	5,000	5,000
Totals for GL# 190-559-514.0100: Overtime - GE			5,000
190-559-521.0100 FICA Taxes			
FICA Taxes	1	30,990	30,990
Totals for GL# 190-559-521.0100: FICA Taxes			30,990
190-559-522.2100 Retirement General Employee			
General Employee Pension	1	31,908	31,908
Totals for GL# 190-559-522.2100: Retirement General Employee			31,908
190-559-523.0100 Health Insurance			
Health Insurance	1	51,540	51,540
Totals for GL# 190-559-523.0100: Health Insurance			51,540
190-559-523.0300 Life Insurance & EAP			
Life Insurance	1	1,079	1,079
Totals for GL# 190-559-523.0300: Life Insurance & EAP			1,079
190-559-524.0100 Workers' Compensation			
Workers Compensation	1	977	977
Totals for GL# 190-559-524.0100: Workers' Compensation			977
190-559-529.0000 Career Advancement			
Potential Reclassifications	1	32,581	32,581
Totals for GL# 190-559-529.0000: Career Advancement			32,581
190-559-531.0100 Consulting			
GIS Travel	1	15,000	15,000
Miscellaneous	1	50,000	50,000
Post CRA Project Flu/Zoning Corrections	1	20,000	20,000
Totals for GL# 190-559-531.0100: Consulting			85,000

Community Redevelopment Agency - 559 — CRA Fund - 190

Description	Quantity	Unit Price	Total Budget
190-559-531.0300 Membership Dues			
Amazon Business Prime	1	125	125
Bradenton Area Economic Development Corp	1	5,000	5,000
Business Prime Membership	1	125	125
Florida Brownfield Association	1	350	350
Florida Dept Of Economic Opportunity	1	175	175
Florida Housing Coalition	1	200	200
Florida Redevelopment Association	1	2,000	2,000
International Economic Development	1	455	455
National Brownfield Coalition	1	750	750
Public Notary	1	200	200
Totals for GL# 190-559-531.0300: Membership Dues			9,380
190-559-531.0600 Attorney Fees			
General Legal Fees - 19%	1	64,146	64,146
Miscellaneous Fees	1	10,000	10,000
Totals for GL# 190-559-531.0600: Attorney Fees			74,146
190-559-531.1600 Contract Services			
5Th Street Maintenance	1	10,100	10,100
AED's	1	2,000	2,000
Alarm System	12	43	516
Cleaning Services	52	145	7,540
General Repairs	1	5,000	5,000
Growers - Rodent Renewal	1	435	435
Haben Blvd Maintenance	12	375	4,500
Hvac Annual Maintenance	2	250	500
Landscape	1	10,000	10,000
Lawn Maint - 1009 8th St W - Group J - Vacant House	1	720	720
Lawn Maint - 305 7th Ave W - Group C	1	1,080	1,080
Lawn Maint - 325 8th Ave - Group D - Old Shell Station	1	5,400	5,400
Lawn Maint - 401 6th St W - Group G -	1	1,350	1,350
Lawn Maint - 409 9th St W - Group K -	1	4,140	4,140
Lawn Maint - 440 10th Ave W - Group N - Old FBC Parking Lot	1	720	720
Lawn Maint - 540 10th St W - Group L	1	2,970	2,970
Lawn Maint - 809 4th St W - Group E - Old Slicks	1	900	900
Lawn Maint - 810 6th St W - Group H - VFW	1	720	720
Lawn Maint - 910 6th St W - Group I - Woman'S Club	1	720	720
Lawn Maint - Connor Park Group B	1	1,350	1,350
Lawn Maint - Riviera Dunes Way Group A	1	1,350	1,350
Lawn Maint- 200 11th St Dr W - Group M	1	600	600
Microsoft Monthly Fee	12	320	3,840
Pest Control	1	120	120
Riverside Landscape	12	1,470	17,640
VFW - Rodent Renewal	1	200	200
Totals for GL# 190-559-531.1600: Contract Services			84,411

Community Redevelopment Agency - 559 — CRA Fund - 190

Description	Quantity	Unit Price	Total Budget
190-559-532.0100 Audit Services			
Audit Services	1	5,600	5,600
Totals for GL# 190-559-532.0100: Audit Services			5,600
190-559-534.4200 Building Demolition			
Demo	1	50,000	50,000
Totals for GL# 190-559-534.4200: Building Demolition			50,000
190-559-540.5100 Travel and Per Diem			
Brownfields	1	2,000	2,000
CDFA	1	1,400	1,400
Certification	1	5,000	5,000
Florida Housing Coalition	1	1,800	1,800
FRA Conference	1	10,000	10,000
Miscellaneous	1	1,000	1,000
Totals for GL# 190-559-540.5100: Travel and Per Diem			21,200
190-559-540.5100-2101 Travel and Per Diem - Mainstreet Program			
Main Street	1	10,000	10,000
Totals for GL# 190-559-540.5100-2101: Travel and Per Diem - Mainstreet Program			10,000
190-559-541.1100 Communications			
Cell Service - CRA Director	12	50	600
Cell Service - Deputy Director	12	50	600
Suncom (Elevator)	12	30	360
Totals for GL# 190-559-541.1100: Communications			1,560
190-559-542.1200 Postage/Mailing Services			
CH Postage Meter	1	50	50
Postage	1	150	150
Totals for GL# 190-559-542.1200: Postage/Mailing Services			200
190-559-543.0000 Utility Services			
Utilities	1	4,000	4,000
Totals for GL# 190-559-543.0000: Utility Services			4,000
190-559-544.0500 Operating Lease			
Konica C360I: Payments 28-36 Of 36 Month	9	184	1,656
New Copier Lease	3	275	825
Pages Copied/Printed	1	1,500	1,500
Totals for GL# 190-559-544.0500: Operating Lease			3,981
190-559-544.1500 Rental Expenses			
Office Rent May - Sept Include 3% Increase	5	2,530	12,650
Office Rent Oct - April	7	2,456	17,192
Totals for GL# 190-559-544.1500: Rental Expenses			29,842

Community Redevelopment Agency - 559 — CRA Fund - 190

Description	Quantity	Unit Price	Total Budget
190-559-545.1200 Insurance			
4th July	1	2,420	2,420
D-6 Executive Travel AD&D	1	55	55
General Liability, Auto and Property	1	13,442	13,442
Multicultural	1	2,200	2,200
Totals for GL# 190-559-545.1200: Insurance			18,117
190-559-546.3400 Repair & Maintenance			
CRA Projects	1	100,000	100,000
Gateway	1	10,000	10,000
Haben Blvd	1	10,000	10,000
Misc	1	2,000	2,000
Repair and Maintenance	1	10,000	10,000
Sutton Park	1	10,000	10,000
VFW	1	5,000	5,000
Woman's Club	1	10,000	10,000
Totals for GL# 190-559-546.3400: Repair & Maintenance			157,000
190-559-546.4000 Vehicle Repair & Maintenance			
Misc.	1	2,400	2,400
Totals for GL# 190-559-546.4000: Vehicle Repair & Maintenance			2,400
190-559-547.5100 Printing and Binding			
Business Cards	1	500	500
Misc	1	500	500
Stationery	1	250	250
Totals for GL# 190-559-547.5100: Printing and Binding			1,250
190-559-548.9100 Promotional Advertising			
Bags	1	10,000	10,000
EDC Sponsorship	1	16,250	16,250
Misc	1	2,500	2,500
Movie In The Park	1	7,000	7,000
Totals for GL# 190-559-548.9100: Promotional Advertising			35,750
190-559-549.9600 Bank Service Charges			
Bank Charges	1	4,000	4,000
Totals for GL# 190-559-549.9600: Bank Service Charges			4,000
190-559-551.1200 Office Supplies			
Misc	1	5,000	5,000
Totals for GL# 190-559-551.1200: Office Supplies			5,000
190-559-552.1500 Fuel and Lubricants			
Fuel For CRA Vehicles	2	1,100	2,200
Totals for GL# 190-559-552.1500: Fuel and Lubricants			2,200

Community Redevelopment Agency - 559 — CRA Fund - 190

Description	Quantity	Unit Price	Total Budget
190-559-552.2300 Operating Expenses			
Awards	1	1,000	1,000
Bradenton Herald - Annual Online Subscription	1	200	200
General Operating Expenses	1	5,000	5,000
GIS Software - ESRI Online	1	2,500	2,500
Office 365 Monthly Fee	1	4,658	4,658
Woman's Club Wifi	12	56	672
Totals for GL# 190-559-552.2300-OPERATING EXPENSES			14,030
190-559-552.4200 Small Tools/Equipment			
Scanner	1	500	500
Small Tools/Equipment	1	3,500	3,500
Totals for GL# 190-559-552.4200: Small Tools/Equipment			4,000
190-559-552.5100 Uniform Purchases and Cleaning			
Shirt Allowance	1	1,000	1,000
Totals for GL# 190-559-552.5100: Uniform Purchases and Cleaning			1,000
190-559-552.7100 Fairs & Festivals			
4th July Family Friendly	1	25,000	25,000
4th Of July	1	100,000	100,000
Multi-Cultural Family Friendly	1	15,000	15,000
Multi-Cultural Festival	1	70,000	70,000
Totals for GL# 190-559-552.7100: Fairs & Festivals			210,000
190-559-552.7200 Palmetto Historical Park			
AC Maintenance (Quarterly)	1	900	900
Carnegie Library License	1	100	100
Elevator Inspection	1	175	175
Elevator Service	1	1,800	1,800
FPL	1	8,000	8,000
Pest Control	1	520	520
Water	1	2,000	2,000
Totals for GL# 190-559-552.7200: Palmetto Historical Park			13,495
190-559-552.7400 Ag Museum			
AC Maintenance (Quarterly)	1	700	700
FPL	1	5,750	5,750
Water	1	1,750	1,750
Totals for GL# 190-559-552.7400: Ag Museum			8,200
190-559-554.0100 Non-Capitalized Equipment			
Equipment	1	5,000	5,000
Totals for GL# 190-559-554.0100: Non-Capitalized Equipment			5,000

Community Redevelopment Agency - 559 — CRA Fund - 190

Description	Quantity	Unit Price	Total Budget
190-559-554.1200 Publications			
Publications	1	1,000	1,000
Totals for GL# 190-559-554.1200: Publications			1,000
190-559-555.1300 Technical/Training			
Annual Conference	1	2,500	2,500
Continued Education/Training	1	750	750
CRA Certification	1	6,750	6,750
Florida Housing Coalition	1	800	800
GIS	1	1,000	1,000
LinkedIn Learning	12	320	3,840
Misc.	1	1,000	1,000
Totals for GL# 190-559-555.1300: Technical/Training			16,640
190-559-555.1300-2101 Technical/Training - Mainstreet Program			
Misc	1	10,000	10,000
Totals for GL# 190-559-555.1300-2101: Technical/Training - Mainstreet Program			10,000
190-559-561.0000 Land			
Misc	1	162,535	162,535
Totals for GL# 190-559-561.0000: Land			162,535
190-559-562.0000 Building Improvements			
Matching Historic Grant - VFW	1	50,000	50,000
Riverside Floating Dock	1	200,000	200,000
Riverside Pavilion	1	160,000	160,000
Sutton Park - Basketball Courts	1	200,000	200,000
VFW	1	100,000	100,000
Totals for GL# 190-559-562.0000: Building Improvements			710,000
190-559-563.0000-2101 Mainstreet Program			
Mainstreet Program	1	100,000	100,000
Totals for GL# 190-559-563.0000-2101: Mainstreet Program			100,000
190-559-563.0000-2201 Women's Club Renovation			
Misc	1	50,000	50,000
Renovation	1	2,353,000	2,353,000
Totals for GL# 190-559-563.0000-2201: Women's Club Renovation			2,403,000
190-559-563.0000-2202 Palmetto Bay Oyster Restoration Program			
Restoration Program	1	200,000	200,000
Totals for GL# 190-559-563.0000-2202: Palmetto Bay Oyster Restoration Program			200,000

Community Redevelopment Agency - 559 — CRA Fund - 190

Description	Quantity	Unit Price	Total Budget
190-559-564.0100 Machinery & Equipment			
GIS Computer	1	5,000	5,000
Lincoln Park Score Board - Match The County	1	100,000	100,000
Misc Electronics	1	5,000	5,000
Misc Rec Equip	1	10,000	10,000
Mlk Playground	1	500,000	500,000
Totals for GL# 190-559-564.0100: Machinery & Equipment			620,000
190-559-564.4900 Capital Leases			
2022 Sedan	1	30,000	30,000
2022 SUV	1	50,000	50,000
Totals for GL# 190-559-564.4900: Capital Leases			80,000
190-559-571.6900 Princ - 06 CRA Loan			
CRA Loan Principal (65-68 Out Of 80 Pymts)	1	219,750	219,750
Totals for GL# 190-559-571.6900: Princ - 06 CRA Loan			219,750
190-559-572.6900 Int Exp - 06 CRA Loan			
CRA Loan Interest (65-68 Out Of 80 Pymts)	1	30,000	30,000
Totals for GL# 190-559-572.6900: Int Exp - 06 CRA Loan			30,000
190-559-573.0500 New Debt Service - Leases			
2022 Sedan	1	4,076	4,076
2022 SUV	1	6,794	6,794
Totals for GL# 190-559-573.0500: New Debt Service - Leases			10,870
190-559-573.0700 New Debt Service			
Lincoln Park Pool	1	200,136	200,136
Totals for GL# 190-559-573.0700: New Debt Service			200,136
190-559-582.1100 Commercial Renovation			
Commercial Renovation - SFG	1	100,000	100,000
Totals for GL# 190-559-582.1100: Commercial Renovation			100,000
190-559-582.1200 Community Renovation Program			
PD Subplan	1	538,897	538,897
Totals for GL# 190-559-582.1200: Community Renovation Program			538,897
190-559-582.1400 CRA Community			
Palmetto Utilities	1	37,000	37,000
Totals for GL# 190-559-582.1400: CRA Community			37,000

Community Redevelopment Agency - 559 — CRA Fund - 190

Description	Quantity	Unit Price	Total Budget
190-559-582.1500 Redevelopment Incentives			
Circle K - CRA Bd App 4/2/18 (7-11 PC41)	1	18,265	18,265
Detwiler's CRA Bd App 11/6/2017	1	26,950	26,950
Dollar General	1	6,462	6,462
Heartland - CRA Bd App 5/7/18	1	20,649	20,649
IT Works! Global	1	61,026	61,026
O'Reilly Auto Parts	1	14,600	14,600
Palmetto Animal Clinic	1	9,491	9,491
Palmetto Theater	1	40,291	40,291
Totals for GL# 190-559-582.1500: Redevelopment Incentives			197,734
190-559-582.2100 Residential Revitalization Programs			
Junk Abatement Program	1	10,000	10,000
Keep Manatee Beutiful	1	30,000	30,000
Residential Improvement (Outside Repairs)	1	100,000	100,000
Residential Rehab	1	100,000	100,000
Totals for GL# 190-559-582.2100: Residential Revitalization Programs			240,000
190-559-591.0100 Transfer To General Fund - Allocations			
Agenda Services	1	1,800	1,800
Finance	1	49,645	49,645
Fleet	1	5,885	5,885
HR	1	16,871	16,871
IT Services	1	39,487	39,487
Totals for GL# 190-559-591.0100: Transfer To General Fund - Allocations			113,688
Totals for Dept 559-CRA			**$ 7,373,600**

190-703 - CRA GRANTS - L
Cost Center Summary

Account 190-701	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					- %
763.0000-1201	Connor Park	$ 37,073	$ 566,634	$ 566,634	$ -	(100.0)%
	Total Capital Purchases	**37,073**	**566,634**	**566,634**	**-**	**(100.0)%**
	TOTAL EXPENDITURES	**$ 37,073**	**$ 566,634**	**$ 566,634**	**$ -**	**(100.0)%**

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Road and Bridge Fund – 307

The Road and Bridge Fund is a special revenue fund that accounts for the construction, maintenance, repair and replacement of the City's streets, roads and bridges. Financing is provided primarily through motor fuel taxes. Even though this fund does not always meet the criteria as a major fund, the City recognizes its qualitative significance and its presentation in the City's ACFR as a major fund.

This fund is comprised of one cost center:

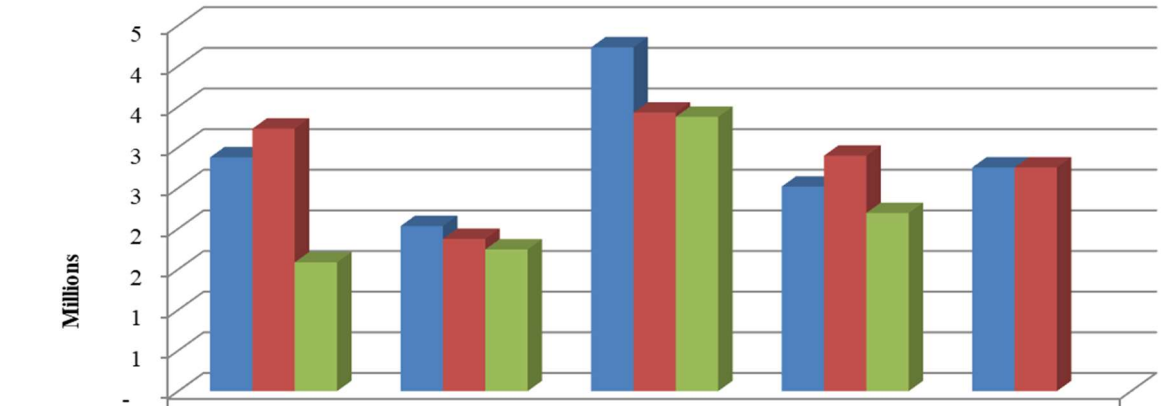
- 541 - Road and Bridge

Gas taxes accounted for 84.5% of this fund's revenue sources in fiscal year 2023 before other financing sources in the amount of $1,519,796 for operations. The remaining revenues come from miscellaneous interest and service related revenues.

This fund is currently one of the most stable in the City with regards to the level of fund balance. During the year, gas taxes stayed on trend with the previous fiscal and with the reduction of expenses increased the fund balance for future projects. Fiscal year 2023, the fund is projected to have 9.22 months of budgeted expenses which allows for $781,867 in funding for capital projects and will bring the fund down to 4 months. This level is well within the fund balance policy requirements.

ROAD AND BRIDGE FUND – 307

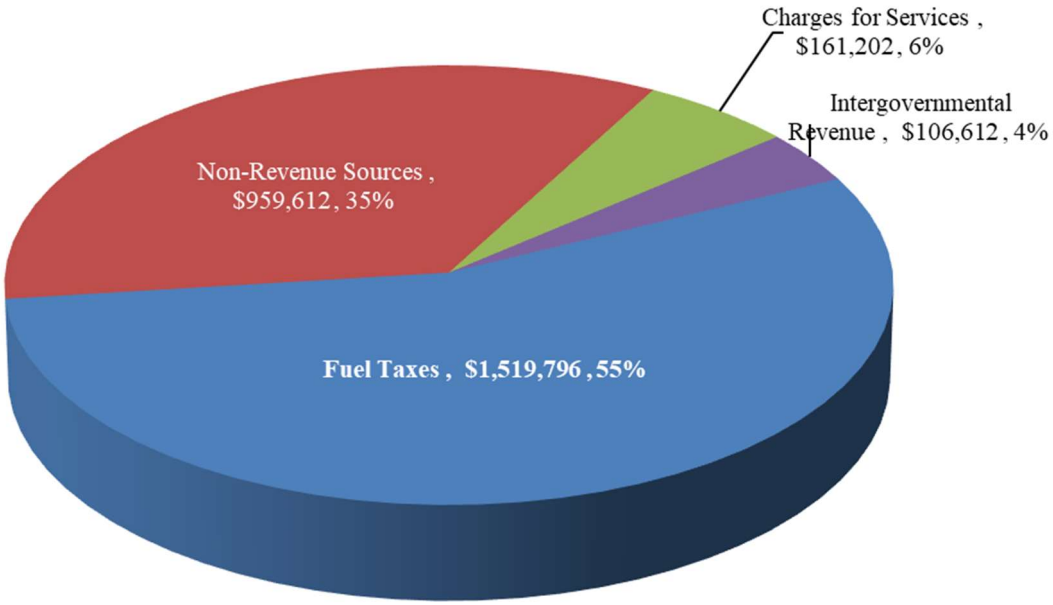
5-Year Revenue, Expense and Fund Balance



	FY2019	FY2020	FY2021	*FY2022	**FY2023
Revenue	2,877,128	2,031,349	4,230,369	2,516,862	2,752,222
Expense	3,229,560	1,872,952	3,427,651	2,897,113	2,752,222
Fund Balance	1,584,294	1,742,691	3,374,676	2,191,707	

*Projected **Estimated

Revenues By Source



ROAD AND BRIDGE FUND - 307

Revenue Analysis and Forecasting

Revenue Trends

The Road and Bridge fund is estimated to receive $1,792,610 in FY2023 of which 85% or $1,519,796, is generated from Motor Fuel Taxes, State of Florida Revenue Sharing ($106,612) and Florida Department of Transportation Highway/Lighting and Maintenance Agreements ($161,202). Additionally, $959,612 of non-revenue sources will be used to fund project in the Capital Improvement Plan.

***Motor Fuel Taxes – Road and Bridge Fund* - $1,519,796 (Pass thru from State)**

Motor fuel taxes are received by the city from two sources, Manatee County and the State of Florida. County governments are authorized to levy up to twelve (12) cents of fuel taxes on the purchase of gasoline and diesel fuel. These taxes are proportionately distributed to the local governments within the county's jurisdiction. *(Sections 206.41(1)(d)-(e), 206.87(1)(b)-(c), 336.021, and 336.025.)* Currently, Manatee County levies a total of twelve cents of which the City of Palmetto receives a percentage. The twelve cents is made up of four portions: 9th cent, 1 – 4 cents, 5th and 6th cent and 5 cent local option.

The final 5 cent local option gas tax was adopted and implemented in fiscal year 2007 and the breakdown of the four portions is illustrated in the following graphs. In FY2021, estimation from the county was projected to be less than prior years due to COVID.

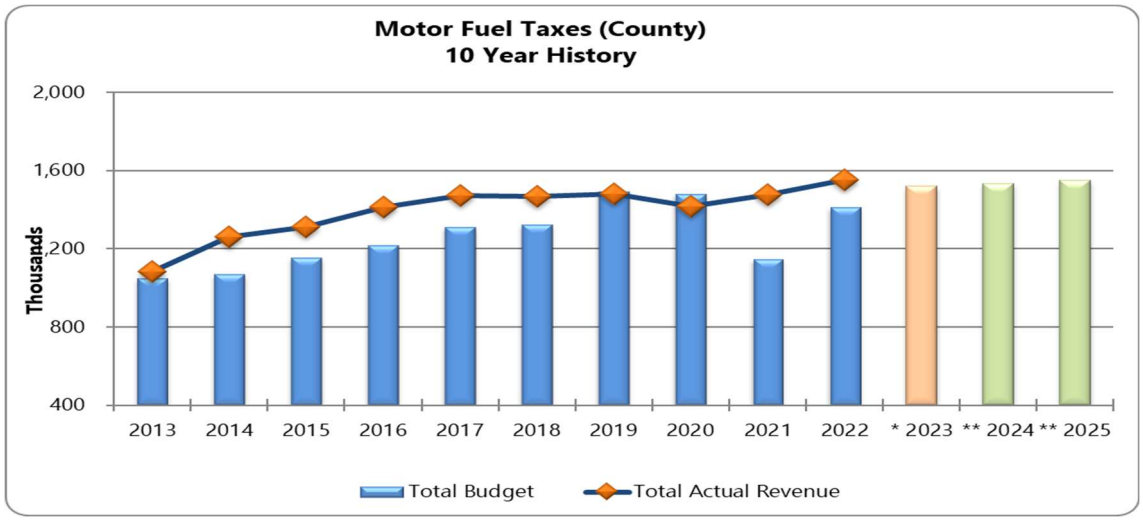


Figure 9 illustrates budgeted revenue as it compares with revenue actually received each fiscal year.

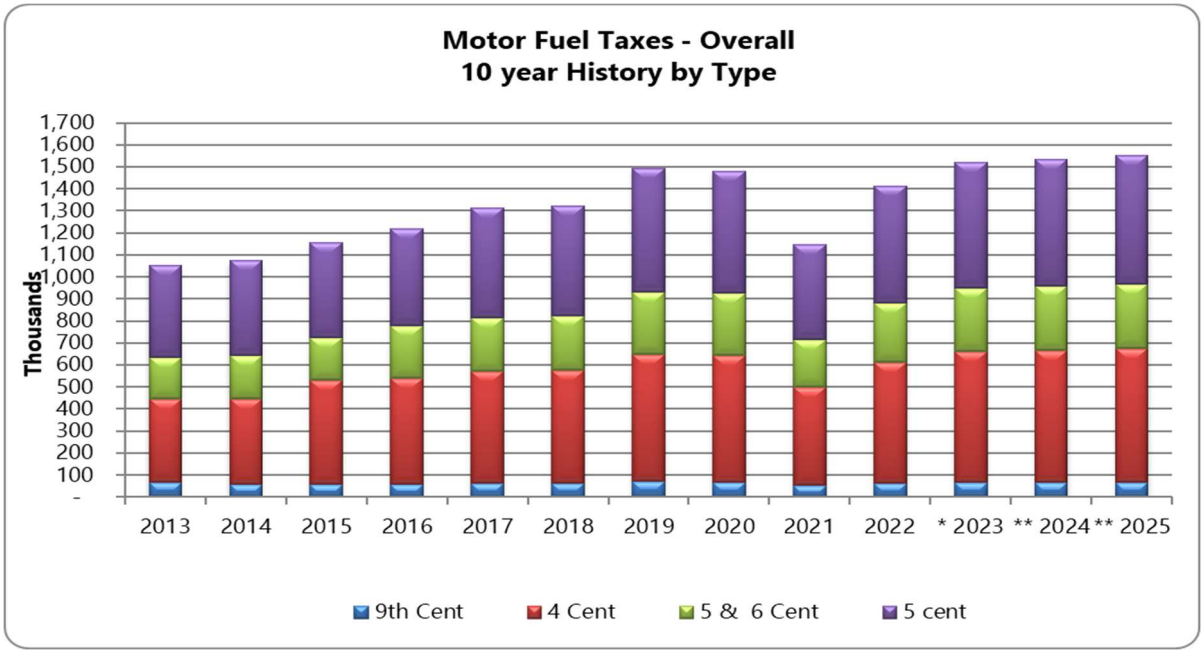


Figure 10

A smaller portion of gas taxes is received from the State of Florida in the form of the 8th cent fuel tax. This is received as state revenue sharing dollars and 20.1% is deposited into the Road and Bridge fund while the remaining 79.9% is deposited into the General Fund. The Road and Bridge Fund portion is budgeted at $106,612 for fiscal year 2023 as shown in Figure 8 – General Fund Section.

Typically, as gasoline prices rise and the economy worsens, the demand reduces and therefore the revenue is reduced. This is illustrated in both graphs Figure 9 and 10.

Motor Fuel Tax revenues increased in FY22 by $137,994 or 9%. In FY2023, estimated revenues are projected to increase by 7%. As gas prices adjust to the rebuilding of our economy, the city is projecting a 1% increase for both years.

Charges for Services – Road and Bridge Fund

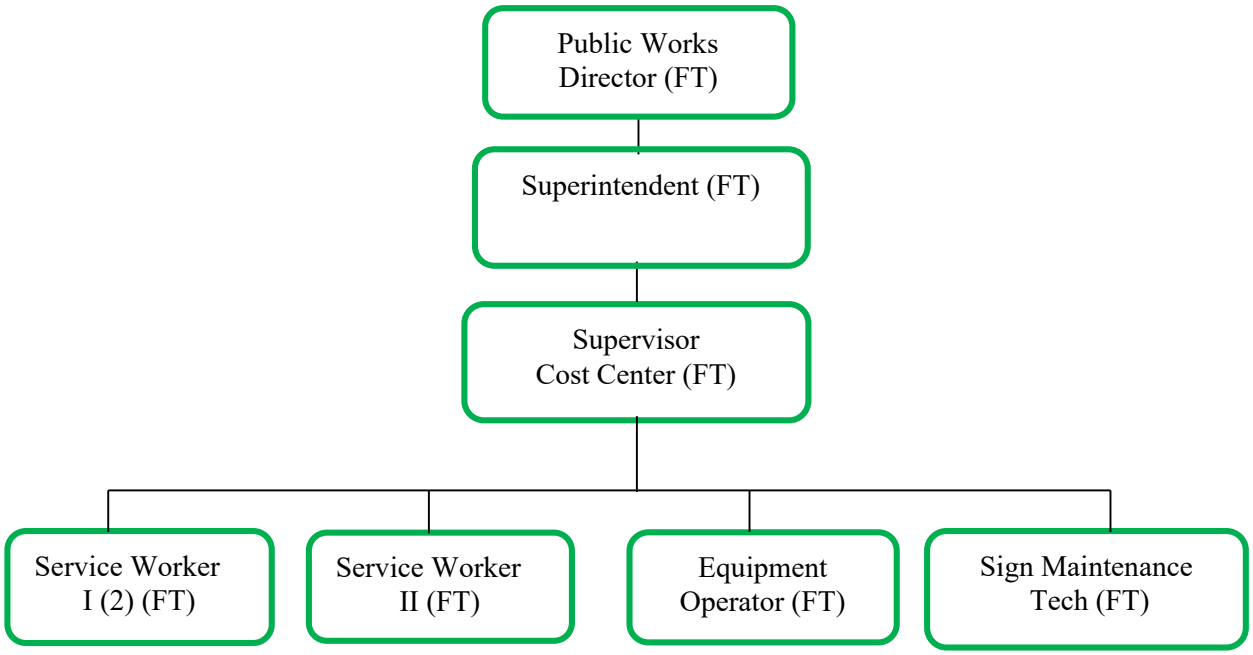
Charges for services in the Road and Bridge fund consists of $161,202 in contracts with FDOT for highway maintenance of medians and rights-of-way, lighting and signalization. Several state and federal highways are within the Palmetto city limits and the City maintains the mowing and utilities. FDOT will then reimburse the City for those costs per the contract that is renewed annually.

Streets Department – 541 Road and Bridge Fund – 307

Department Mission:
To maintain and improve the quality of the community through the preservation and creation of environmentally and economically sound transportation corridor.

Primary Duties:
Responsible for the maintenance of City street infrastructure. Repair potholes, asphalt, overlays, striping, sidewalks and street sweeping. Maintain road signage. Keep streets clean and free of debris.

Organizational Chart:



Department Objectives:
- Maintain city streets and keep asphalt free of potholes. Continue to make drainage improvements thru out the City of Palmetto.
- Continue to maintain the streets and sidewalks throughout the City of Palmetto for the safety to our citizens.
- Maintain proper signs and pavement markings to meet traffic needs
- To provide excellent customer service to our citizens.

Streets Department – 541 Road and Bridge Fund – 307

Goals & Accomplishments:

- Resurfacing arterial roads and neighborhood streets
- A progressive and preventative maintenance program for the 160 centerline miles of paved streets
- Replace and maintain of sidewalks and signs within the City
- Establish performance indicators for future measurement

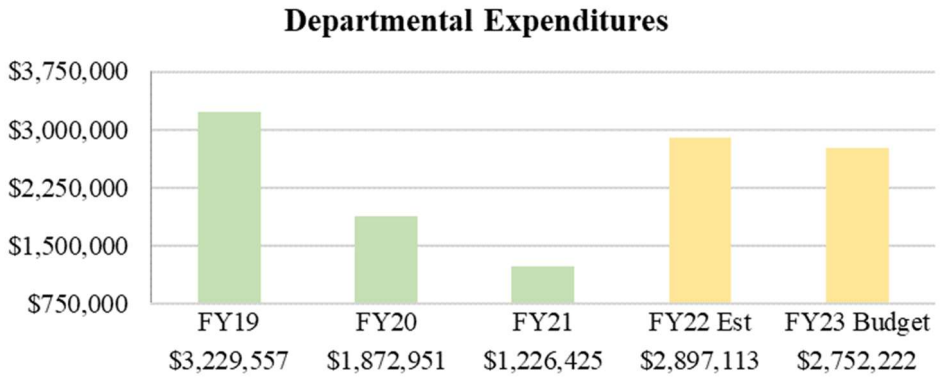
Performance Indicators:

Task	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected
Roadway Maintained (Miles)	42	42	42	42
Total Sweeper Miles (New)	4,968	2,505	4,496	5,000
Total Sweeper Debris removed - Tons (New)	1,895	1,345	1,920	2,000

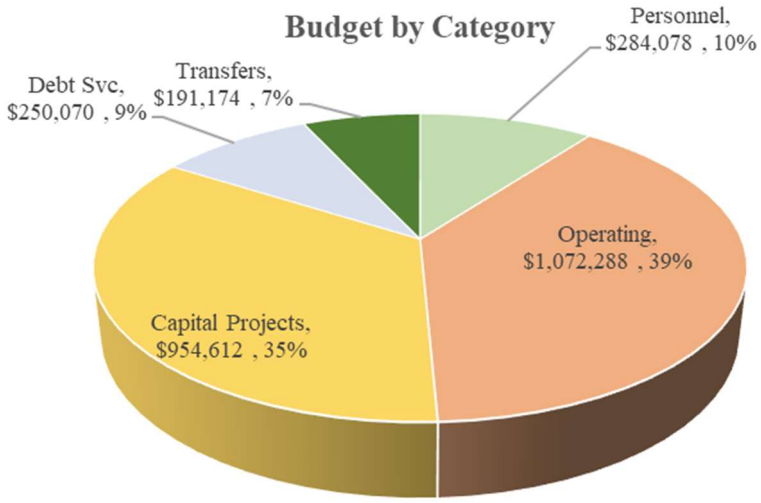
Capital Outlay:

*transfer to the 301 Capital Projected Fund

Funding Source	Description	Amount
*Impact Fees	New Road	200,000
*Fund Balance	Street Paving	500,000
*Fund Balance	Ward 1 Phase III	254,612
*Carryforward	Public Works Electrical Upgrade	3,000
*Carryforward	Public Works Storage Building	15,000
*Carryforward	Public Works Admin Building	4,000
*Carryforward	Surface Upgrades: 7th St W	500,000
Total		**$1,476,612**



Note: FY19 actual include a one-time expense for capital loan refinancing. The expense is offset with loan proceeds.



307 - ROAD AND BRIDGE FUND
Fund Summary

	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
Beginning Fund Balances	$ 1,742,691	$ 2,571,958	$ 2,571,958	$ 2,191,707	(14.8)%
Revenues					
Motor Fuel Taxes	1,477,496	1,552,256	1,550,081	1,519,796	(2.1)%
Intergovernmental Revenue	112,215	136,605	138,225	106,612	(22.0)%
Charges for Services	134,843	144,188	148,198	161,202	11.8 %
Interest Revenue	6,586	9,853	7,600	5,000	(49.3)%
Miscellaneous	5,809	73,550	74,016	-	(100.0)%
Impact Fees	122,076	560,837	557,203	-	(100.0)%
Debt/Lease Proceeds	196,667	41,539	41,539	-	(100.0)%
Non-Revenue/Fund Balance	-	1,711,541	-	959,612	(43.9)%
Total Revenue	**2,055,692**	**4,230,369**	**2,516,862**	**2,752,222**	**(34.9)%**
Expenses					
Personnel Costs	125,722	275,115	140,536	284,078	3.3 %
Operating Expense	330,811	965,032	600,408	1,072,288	11.1 %
Capital Expenses	41,957	211,635	182,777	-	(100.0)%
Debt Service	321,971	292,349	289,872	250,070	(14.5)%
Transfer Out	405,964	1,683,520	1,683,520	1,145,786	(31.9)%
Total Expenditure	**1,226,425**	**3,427,651**	**2,897,113**	**2,752,222**	**(19.7)%**
Excess Revenue Over (Under)	829,267	802,718	(380,251)	-	- %
Fund Balance, End of Year	**$ 2,571,958**	**$ 3,374,676**	**$ 2,191,707**	**$ 2,191,707**	**(35.1)%**

307-000 - ROAD AND BRIDGE REVENUE
Fund Revenue Summary

Account 307-000	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	REVENUES					
312.3000	9th Cent Gas Tax	$ 66,345	$ 69,036	$ 68,823	$ 64,376	(6.8)%
312.4100	$.04 Local Gas Tax-Manatee County	575,430	606,761	606,019	594,380	(2.0)%
312.4101	5th And 6th Cent Gas Tax	280,933	296,229	295,866	289,749	(2.2)%
312.4201	5 Cent 2nd Local Option Gas Tax	554,788	580,230	579,373	571,291	(1.5)%
335.4900	State Rev Sharing - Other Fuel Taxes	112,215	136,605	138,225	106,612	(22.0)%
	TOTAL MOTOR FUEL TAXES	**1,589,711**	**1,688,861**	**1,688,306**	**1,626,408**	**(3.7)%**
343.2000	FDOT/Hwy Maintenance Contract	21,057	19,352	22,762	22,762	17.6 %
343.2010	FDOT Signalization Contract	55,762	57,298	57,298	65,215	13.8 %
343.2020	FDOT Lighting Contract	57,799	67,538	67,538	73,225	8.4 %
341.9435	Special Event Fee - Electricity	225	-	600	-	- %
349.0000	Charges For Services Provided	25	-	15	-	- %
	TOTAL CHARGES FOR SERVICES	**134,868**	**144,188**	**148,213**	**161,202**	**11.8 %**
361.0100	Investment Earnings	5,021	9,853	7,000	5,000	(49.3)%
361.0200	Interest Rev - Impact Fees	1,565	-	-	-	- %
361.0800	Interest Special Assmt	-	-	600	-	- %
	TOTAL INTEREST REVENUE	**6,586**	**9,853**	**7,600**	**5,000**	**(49.3)%**
364.4100	Disposition Of Fixed Assets	-	60,480	60,480	-	(100.0)%
369.6800	Other Misc Rev/Refund Exp	-	3,661	3,660	-	(100.0)%
369.7400	Other Misc Revenue	-	-	452	-	- %
369.7401	Other Misc Rev/Ins Premium Reimb	704	9,409	9,409	-	(100.0)%
369.7402	Other Miscellaneous Revenue	5,080	-	-	-	- %
	TOTAL MISCELLANEOUS REVENUE	**5,784**	**73,550**	**74,001**	**-**	**(100.0)%**
324.3100	Impact Fees - Streets (Residential)	70,256	54,509	50,876	-	(100.0)%
324.3200	Impact Fees - Streets (Commerical)	51,820	506,328	506,327	-	(100.0)%
	TOTAL IMPACT FEES	**122,076**	**560,837**	**557,203**	**-**	**(100.0)%**
	OTHER FINANCING SOURCES					
383.7000	Capital Lease Inception	196,667	41,539	41,539	-	(100.0)%
	Total Debt/Lease Proceeds	**196,667**	**41,539**	**41,539**	**-**	**(100.0)%**

307-000 - ROAD AND BRIDGE REVENUE
Fund Revenue Summary

Account 307-000	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
399.0000	Funding From Fund Balance - Outstanding Enc	-	160,207	-	-	(100.0)%
399.0001	Funding From Fund Bal - Contingency	-	5,000	-	5,000	- %
399.6000	Funding From Equity - Capital Proj	-	946,334	-	754,612	(20.3)%
399.9507	Funding From Impact Fees - Trans.	-	600,000	-	200,000	(66.7)%
	Total Non-Revenue Sources	**-**	**1,711,541**	**-**	**959,612**	**(43.9)%**
	TOTAL OTHER FINANCING SOURCES	**196,667**	**1,753,080**	**41,539**	**959,612**	**(45.3)%**
	TOTAL ROAD AND BRIDGE REVENUE	**$ 2,055,692**	**$ 4,230,369**	**$ 2,516,862**	**$ 2,752,222**	**(34.9)%**

307-541 - ROAD AND BRIDGE
Cost Center Summary

Account 307-541	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
512.0100	Regular Salaries	$ 75,154	$ 167,585	$ 84,072	$ 181,063	8.0 %
514.0100	Overtime - GE	4,270	5,000	5,002	5,000	- %
514.0150	Overtime - Holiday GE	305	-	361	-	- %
521.0100	FICA Taxes	5,874	13,204	6,673	14,234	7.8 %
522.2100	Retirement General Employee	12,009	25,940	13,548	16,132	(37.8)%
523.0100	Health Insurance	20,424	47,069	22,212	47,180	0.2 %
523.0300	Insurance & EAP	229	554	243	600	8.3 %
524.0100	Workers' Compensation	7,457	15,763	8,425	19,869	26.0 %
	Total Personnel Expenses	**125,722**	**275,115**	**140,536**	**284,078**	**3.3 %**
531.0100	Consulting	5,229	18,321	9,046	-	(100.0)%
531.1600	Contract Services	2,799	8,000	10,000	2,720	(66.0)%
531.2000	Engineering Services	-	7,500	3,000	7,500	- %
534.1600	Lot Clearing	7,000	8,100	8,100	7,000	(13.6)%
540.5100	Travel and Per Diem	108	1,500	-	-	(100.0)%
541.1100	Communications	447	600	600	780	30.0 %
543.0500	Street Lights - Electric	113,990	120,000	120,000	127,500	6.3 %
544.0500	Operating Lease	164	403	-	-	(100.0)%
544.1500	Rental Expenses	-	3,000	1,000	20,000	566.7 %
545.1200	Insurance	10,637	12,268	12,792	13,700	11.7 %
545.9900	Insurance Contingency - Vehicle	3,398	5,000	1,459	5,000	- %
546.3400	Repair & Maintenance	3,819	48,500	15,000	25,000	(48.5)%
546.4000	Vehicle Repair & Maintenance	19,783	31,500	35,000	40,000	27.0 %
549.5000	Locate Costs	-	500	-	500	- %
549.9600	Bank Service Charges	1,151	2,000	1,600	2,000	- %
551.1200	Office Supplies	7	200	-	200	- %
552.1500	Fuel and Lubricants	20,117	23,000	26,500	28,200	22.6 %
552.2300	Operating Expenses	5,511	10,000	6,000	13,000	30.0 %
552.3900	Safety Program Expense	670	2,450	1,000	2,325	(5.1)%
552.4200	Small Tools/Equipment	1,362	4,325	2,000	4,000	(7.5)%
552.5100	Uniform Purchases And Cleaning	1,009	2,550	1,250	2,550	- %
553.0200	Materials-Road Repairs&Maint	83,273	416,695	150,000	415,113	(0.4)%
553.0300	Materials-Sidewalk Repairs & Maint	5,667	113,620	62,933	200,000	76.0 %
553.0400	Materials-Light Repairs & Maint	43,078	90,000	120,000	120,000	33.3 %
553.0500	Ada Sidewalk Compliance	292	20,000	-	30,000	50.0 %
554.0100	Non-Capitalized Equipment	-	12,500	12,500	2,700	(78.4)%
555.1300	Technical/Training	1,300	2,500	628	2,500	- %
	Total Operating Expenses	**330,811**	**965,032**	**600,408**	**1,072,288**	**11.1 %**

307-541 - ROAD AND BRIDGE
Cost Center Summary

Account 307-541	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
562.0000	Building Improvements	3,647	1,400	-	-	(100.0)%
564.0100	Machinery & Equipment	-	10,078	2,777	-	(100.0)%
564.4900	Capital Leases	38,310	200,157	180,000	-	(100.0)%
	Total Capital Purchases	**41,957**	**211,635**	**182,777**	**-**	**(100.0)%**
571.0100	Princ - Lease	159,902	132,343	129,822	91,925	(30.5)%
571.0100-9762	Princ - Lease FPL	904	956	956	1,010	5.6 %
571.1900	Principal - Loan 2019	139,025	141,576	141,576	144,141	1.8 %
572.0100	Interest Expense - Lease	5,597	3,289	3,333	2,008	(38.9)%
572.0100-9762	Int Exp - Lease FPL	337	310	310	282	(9.0)%
572.1900	Interest Expense - Loan 2019	16,206	13,875	13,875	10,704	(22.9)%
	Total Debt Service	**321,971**	**292,349**	**289,872**	**250,070**	**(14.5)%**
591.0100	Transfer Out - Admin Services	173,754	166,265	166,265	191,174	15.0 %
591.0700	Transfer To Capital Projects Fund	227,130	1,384,209	1,384,209	754,612	(45.5)%
591.4000	Transfer To Stormwater - Capital	-	133,046	133,046	200,000	50.3 %
593.0000-1101	Transfer Out - MLK Park	5,080	-	-	-	- %
	Total Transfers-Out	**405,964**	**1,683,520**	**1,683,520**	**1,145,786**	**(31.9)%**
	TOTAL EXPENDITURES	**$ 1,226,425**	**$ 3,427,651**	**$ 2,897,113**	**$ 2,752,222**	**(19.7)%**

Streets - 541 — Road and Bridge Fund - 307

Description	Quantity	Unit Price	Total Budget
307-541-512.0100 Regular Salaries			
Regular Salaries	1	181,063	181,063
Totals for GL# 307-541-512.0100: Regular Salaries			181,063
307-541-514.0100 Overtime - GE			
Overtime	1	5,000	5,000
Totals for GL# 307-541-514.0100: Overtime - GE			5,000
307-541-521.0100 FICA Taxes			
FICA Taxes	1	14,234	14,234
Totals for GL# 307-541-521.0100: FICA Taxes			14,234
307-541-522.2100 Retirement General Employee			
General Employee Pension	1	16,132	16,132
Totals for GL# 307-541-522.2100: Retirement General Employee			16,132
307-541-523.0100 Health Insurance			
Health Insurance	1	47,180	47,180
Totals for GL# 307-541-523.0100: Health Insurance			47,180
307-541-523.0300 Life Insurance & EAP			
Life Insurance	1	600	600
Totals for GL# 307-541-523.0300: Life Insurance & EAP			600
307-541-524.0100 Workers' Compensation			
Workers Compensation	1	19,869	19,869
Totals for GL# 307-541-524.0100: Workers' Compensation			19,869
307-541-531.1600 Contract Services			
GPS Device Annually 17254; 18034, 20276,20485,20508,20512	8	340	2,720
Totals for GL# 307-541-531.1600: Contract Services			2,720
307-541-531.2000 Engineering Services			
Engineering Services As Needed	1	7,500	7,500
Totals for GL# 307-541-531.2000: Engineering Services			7,500
307-541-534.1600 Lot Clearing			
Tree Trimming, Removal	1	7,000	7,000
Totals for GL# 307-541-534.1600: Lot Clearing			7,000
307-541-541.1100 Communications			
Cell Service - On Call	12	15	180
Cell Service - Sign Tech	12	50	600
Totals for GL# 307-541-541.1100: Communications			780

Streets - 541 — Road and Bridge Fund - 307

Description	Quantity	Unit Price	Total Budget
307-541-543.0500 Street Lights - Electric			
FPL	1	127,500	127,500
Totals for GL# 307-541-543.0500: Street Lights - Electric			127,500
307-541-544.1500 Rental Expenses			
Rental of Specialty Equipment	1	20,000	20,000
Totals for GL# 307-541-544.1500: Rental Expenses			20,000
307-541-545.1200 Insurance			
Gen Liab-Auto-Property Insurance	4	3,425	13,700
Totals for GL# 307-541-545.1200: Insurance			13,700
307-541-545.9900 Insurance Contingency			
Insurance Contingency	1	5,000	5,000
Totals for GL# 307-541-545.9900: Insurance Contingency			5,000
307-541-546.3400 Repair & Maintenance			
Repair Maint.	1	25,000	25,000
Totals for GL# 307-541-546.3400: Repair & Maintenance			25,000
307-541-546.4000 Vehicle Repair & Maintenance			
Vehicle Repair Maint	1	40,000	40,000
Totals for GL# 307-541-546.4000: Vehicle Repair & Maintenance			40,000
307-541-549.5000 Locate Costs			
Sunshine Locate Service 811	1	500	500
Totals for GL# 307-541-549.5000: Locate Costs			500
307-541-549.9600 Bank Service Charges			
Bank Charges	1	2,000	2,000
Totals for GL# 307-541-549.9600: Bank Service Charges			2,000
307-541-551.1200 Office Supplies			
Pens-Pencils-Paper Etc	1	200	200
Totals for GL# 307-541-551.1200: Office Supplies			200
307-541-552.1500 Fuel and Lubricants			
Fuel and Lube-Vehicles-Equipment	1	28,200	28,200
Totals for GL# 307-541-552.1500: Fuel and Lubricants			28,200
307-541-552.2300 Operating Expenses			
Central Stores Supplies	1	2,000	2,000
Janitorial Supplies	1	2,000	2,000
Paint - Sign Department	1	2,000	2,000
Sand For Hurricanes	1	2,000	2,000
Sign Dept Printer Toner	1	5,000	5,000
Totals for GL# 307-541-552.2300: Operating Expenses			13,000

Streets - 541 — Road and Bridge Fund - 307

Description	Quantity	Unit Price	Total Budget
307-541-552.3900 Safety Program Expense			
PPE Central Stores	1	500	500
Safety Cones	1	500	500
Safety Shoes Purchases	5	125	625
Safety Vest	1	400	400
Signs For Truck (Safety Zone)	1	300	300
Totals for GL# 307-541-552.3900: Safety Program Expense			2,325
307-541-552.4200 Small Tools/Equipment			
Minor Tools and Small Equipment	1	4,000	4,000
Totals for GL# 307-541-552.4200: Small Tools/Equipment			4,000
307-541-552.5100 Uniform Purchases and Cleaning			
Change Outs	1	1,275	1,275
Employee Uniforms	1	1,275	1,275
Totals for GL# 307-541-552.5100: Uniform Purchases and Cleaning			2,550
307-541-553.0200 Materials-Road Repairs & Maint			
Citywide Road Paving	1	215,113	215,113
Drainage Repairs	1	50,000	50,000
Street Repairs	1	50,000	50,000
Street Sign Repair-Replace - Sign	1	50,000	50,000
Street Striping	1	50,000	50,000
Totals for GL# 307-541-553.0200: Materials-Road Repairs & Maint			415,113
307-541-553.0300 Materials-Sidewalk Repairs & Maint			
Curb-Sidewalk Repair	1	200,000	200,000
Totals for GL# 307-541-553.0300: Materials-Sidewalk Repairs & Maint			200,000
307-541-553.0400 Materials-Light Repairs & Maint			
Street Light Repairs	1	40,000	40,000
Traffic Light Repairs	1	40,000	40,000
Traffic Management Center-Itmc System	1	40,000	40,000
Totals for GL# 307-541-553.0400: Materials-Light Repairs & Maint			120,000
307-541-553.0500 ADA Sidewalk Compliance			
ADA Ramp Compliance	1	30,000	30,000
Totals for GL# 307-541-553.0500: Ada Sidewalk Compliance			30,000
307-541-554.0100 Non-Capitalized Equipment			
Generators	1	1,500	1,500
New Cut Saw	1	1,200	1,200
Totals for GL# 307-541-554.0100: Non-Capitalized Equipment			2,700

Streets - 541 — Road and Bridge Fund - 307

Description	Quantity	Unit Price	Total Budget
307-541-555.1300 Technical/Training			
Employee Training	1	1,250	1,250
IMSA Signs & Marketing Level I	1	1,250	1,250
Totals for GL# 307-541-555.1300-TECHNICAL/TRAINING			2,500
307-541-571.0100 Princ - Lease			
P# 11-14 20645/20666/20637	4	4,678	18,712
P# 14-16 20583 Brush CH ipper	3	4,619	13,857
P# 3-6 Sign Shop Printer, Generator (Shared)	4	2,547	10,188
P# 7-10 20825 Grapple, Bucket Truck, Curb, F-250	4	12,292	49,168
Totals for GL# 307-541-571.0100: Princ - Lease			91,925
307-541-571.0100-9762 Princ - Lease FPL			
FPL (3 Out Of 12 Pymts)	1	1,010	1,010
Totals for GL# 307-541-571.0100-9762: Princ - Lease FPL			1,010
307-541-571.1900 Princ-Keybank Loan 2019			
Keybank Principal (8-9 Out Of 18 Pymts)	1	144,141	144,141
Totals for GL# 307-541-571.1900: Princ-Keybank Loan 2019			144,141
307-541-572.0100 Int Exp - Lease			
P# 11-14 20645/20666/20637	4	92	368
P# 14-16 20583 Brush Chipper	3	64	192
P# 3-6 Sign Shop Printer, Generator (Shared)	4	154	616
P# 7-10 20825 Grapple, Bucket Truck, Curb, F-250	4	208	832
Totals for GL# 307-541-572.0100: Int Exp - Lease			2,008
307-541-572.0100-9762 Int Exp - Lease FPL			
FPL (3 Out Of 12 Pymts)	1	282	282
Totals for GL# 307-541-572.0100-9762: Int Exp - Lease FPL			282
307-541-572.1900 Int Exp-Keybank Loan 2019			
Keybank Principal (8-9 Out Of 18 Pymts)	1	10,704	10,704
Totals for GL# 307-541-572.1900: Int Exp-Keybank Loan 2019			10,704
307-541-591.0100 Transfer To General Fund - Allocations			
Allocations	1	191,174	191,174
Totals for GL# 307-541-591.0100: Transfer To General Fund - Allocations			191,174
307-541-597.0100 Transfer To Capital Projects Fund			
Capital Projects	1	754,612	754,612
Totals for GL# 307-541-591.0700: Transfer To Capital Projects Fund			754,612
307-541-591.4000 Transfer To Stormwater - Capital			
Capital Projects	1	200,000	200,000
Totals for GL# 307-541-591.4000: Transfer To Stormwater - Capital			200,000
Totals for Dept 541-Road & Bridge			**$ 2,752,222**

ENTERPRISE FUNDS –

Solid Waste Fund - 403
Water and Sewer Fund - 432,
Stormwater Fund - 440
Reuse Fund - 460

Revenue Analysis and Forecasting

Revenue Trends

Utility Fees – Solid Waste, Water and Sewer, Stormwater and Reuse Funds

The City maintains and bills user fees for five utilities including: Solid Waste, Cross Connect, Water, Sewer, Stormwater and Reclaimed Water (Reuse). Each of these utilities is reported in separate proprietary funds with the exception of water and sewer which are combined into one fund. Utilities fees for cross connect, water, sewer and reuse are billed based on metered consumption and solid waste is billed based on the service and container provided. Stormwater fees are based on the impervious land surface of the customer.

Periodically a rate study is performed to determine the rate structure of the utility user fees. In 2019, a rate study was completed for the water, sewer, stormwater and reuse utilities. Beginning in FY2021 through FY2028, the utility rates will increase by the respective percentage: Water & Sewer – 2%, Stormwater – 5% and Reuse – 3.5%. The respective revenue increases will fund capital improvement projects throughout the City. For a comprehensive list of projects, please refer to the Capital Improvement section of the budget book.

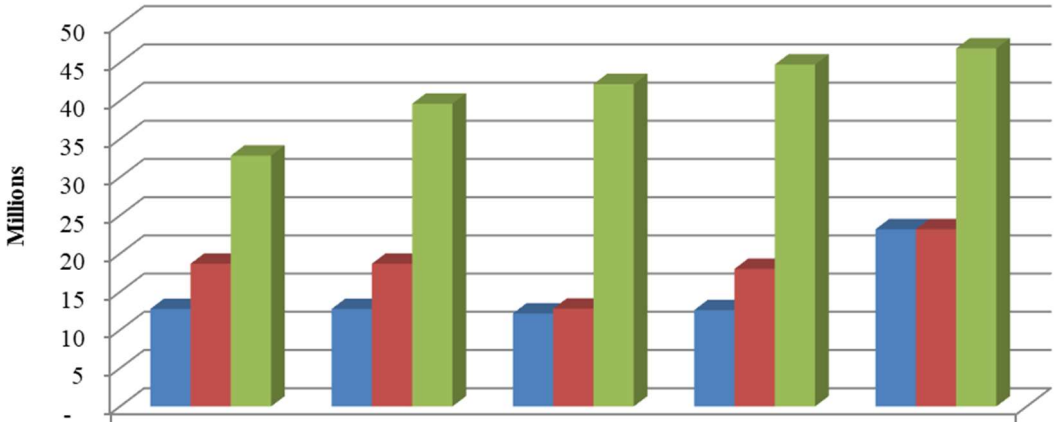
A 10-year history of utility expense and revenue are illustrated in the graphs on the following page.

Key Points

- This graph has been enhanced to include all cost centers in the proprietary funds. In addition, actual expense is included in the graph to compare with budgeted expense.
- Capital Projects are not included in Figure 12.
- Impact Fees and interest associated are not included within Figure 13.
- Expense budget is projected at 1% over current year for FY2024 and FY2025.
- Revenue budget is projected based on the utility rate increase, noted above, for FY2024 and FY2025.

ENTERPRISE FUNDS –
Solid Waste Fund - 403
Water and Sewer Fund - 432
Stormwater Fund - 440
Reuse Fund - 460

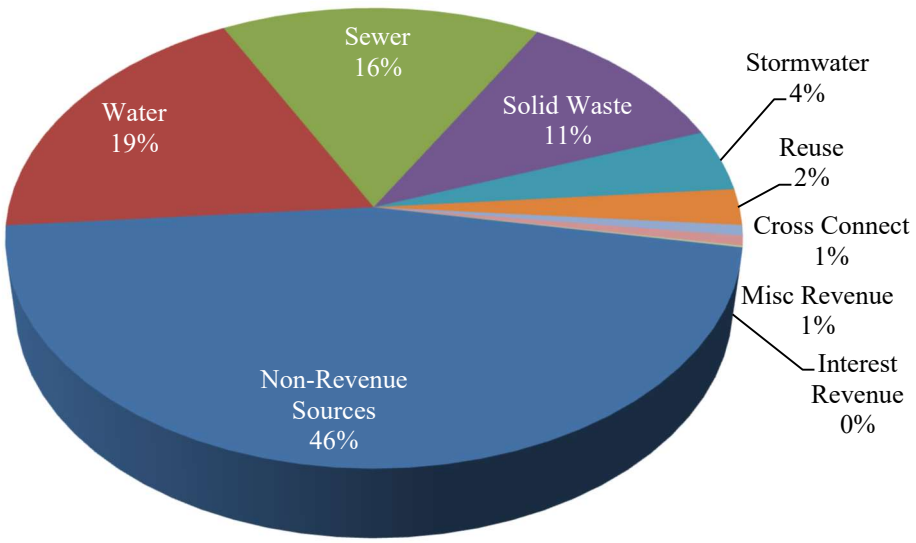
5-Year Revenue, Expense and Fund Balance



	FY2019	FY2020	FY2021	*FY2022	**FY2023
Revenue	12,758,708	12,758,708	12,167,495	12,611,051	23,192,155
Expense	18,679,102	18,679,102	12,799,113	18,003,158	23,192,155
Fund Balance	32,829,910	39,622,449	42,189,715	44,747,670	46,855,802

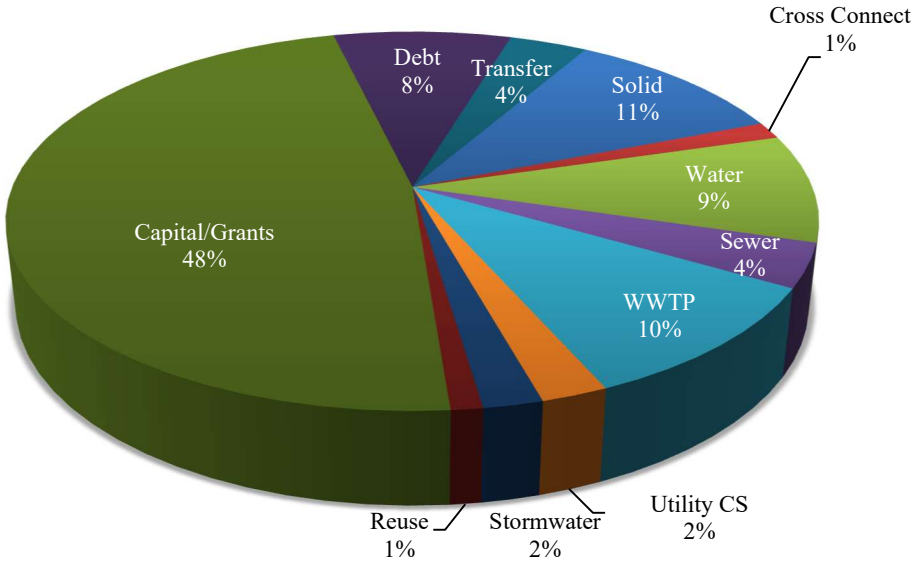
*Projected **Estimated

Revenues By Source



ENTERPRISE FUNDS –
Solid Waste Fund - 403
Water and Sewer Fund - 432
Stormwater Fund - 440
Reuse Fund - 460

FY2023 Budgeted Expenditures By Function



- **Solid Waste Fund** expenditures are $2,468,174 and represent one department and utilized for all solid waste services.
- **Water and Sewer Fund** expenditures are $6,189,323 and represents 5 departments; Water Department ($2,137,915), Sewer Department ($867,468), Cross Connect ($335,636), Waste Water Treatment Plant ($2,322,461) and Utility Customer Service ($525,843).
- **Stormwater Fund** expenditures are $467,990 and represent one department and is utilized for all stormwater service.
- **Reuse Fund** expenditures are $248,713 represents one department and is utilized for the reclamation of water from the Waste Water Treatment Plant. The majority of the budget is listed in Capital and Debt Service.
- **Capital** expenditures are $11,020,412 and accounts for operating capital outlay, new equipment purchased under the Capital Lease and the Capital Improvement Plan. A detail description is listed in the Capital section of this budget book.
- **Debt** expenditures are $1,945,329 and accounts for the SRF EQ basin loan, 2019 Improvement loan, SRF loan for the Stormwater and Reuse department and outstanding Capital Lease debt.
- **Transfer Out** expenditures are $852,214 and represents administrative cost.
- **Total Enterprise Funds Expenditures: $23,192,155**

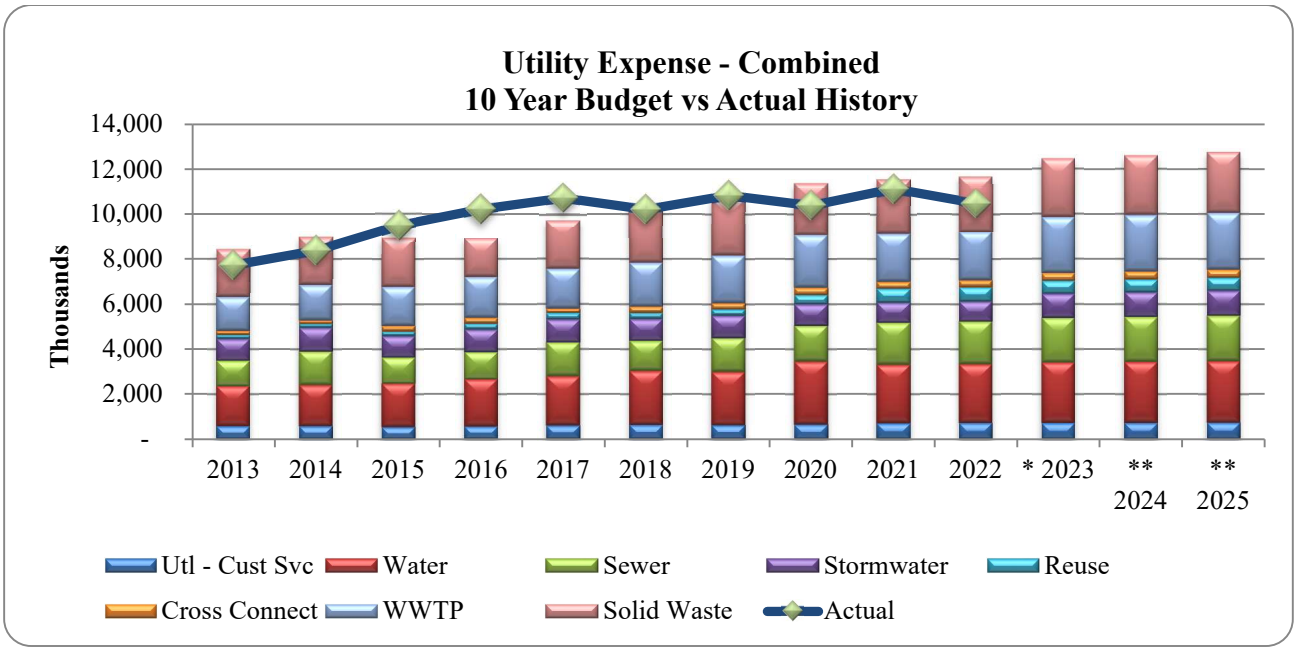


Figure12

Combined utility revenue budget compared to actual revenue received:

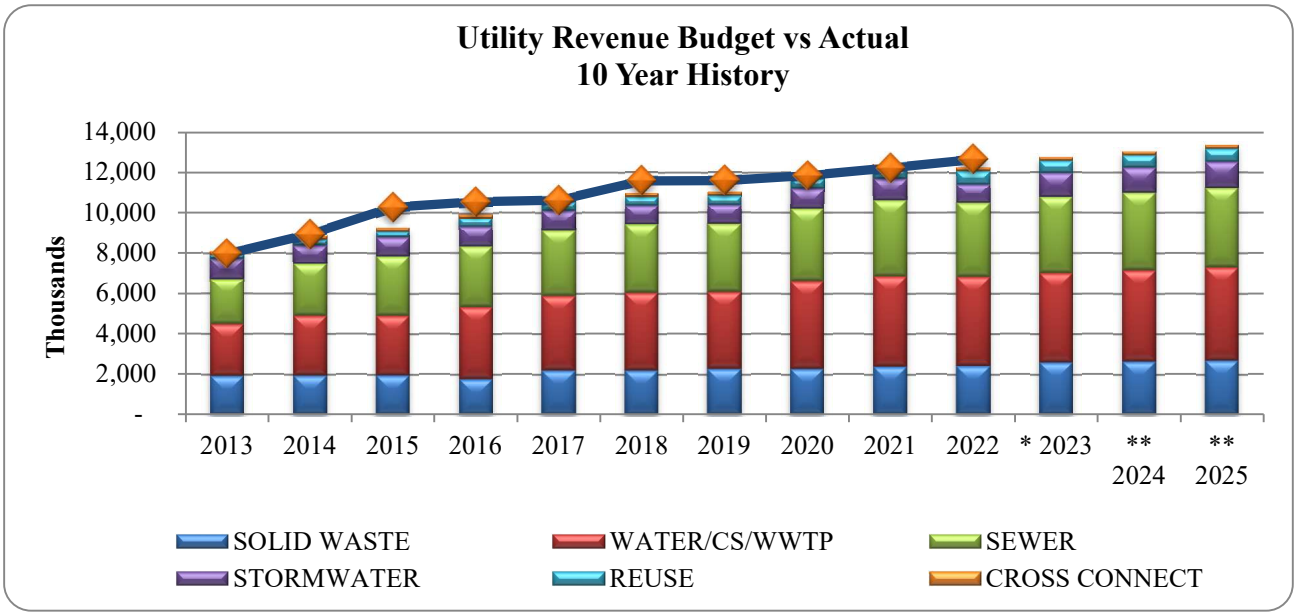


Figure 13

Enterprise Funds

The enterprise funds are proprietary funds that account for the provision of utility services to City residents. The City has four enterprise funds that account for:

- Solid Waste Fund – accounts for the provision of garbage and trash collection to the City through services contracted with Waste Management.
- Water and Sewer Fund – accounts for the provision of water, sewer and cross connection services to the City and certain surrounding areas. The water is purchased from Manatee County Utilities and distributed and billed by the City to its customers. The sewage is treated and managed at the City's wastewater treatment plant managed and contracted by Veolia Water.
- Stormwater Fund – accounts for the operation of a stormwater utility to improve stormwater drainage throughout the City.
- Reuse Fund – accounts for the operation of a reclaimed water utility to provide reclaimed water for irrigation in parts of the City with the goal being to provide city-wide services.

Revenues are provided largely from utility user fees, franchise fees and applicable grants. Greater detail of revenues will follow in this section.

These funds also account for the expenses within these funds. Solid Waste, Stormwater and Reuse are all one cost center funds while the Water and Sewer Fund is made up of five cost centers. These cost centers include:

Solid Waste Fund - 403
- 534 - Solid Waste

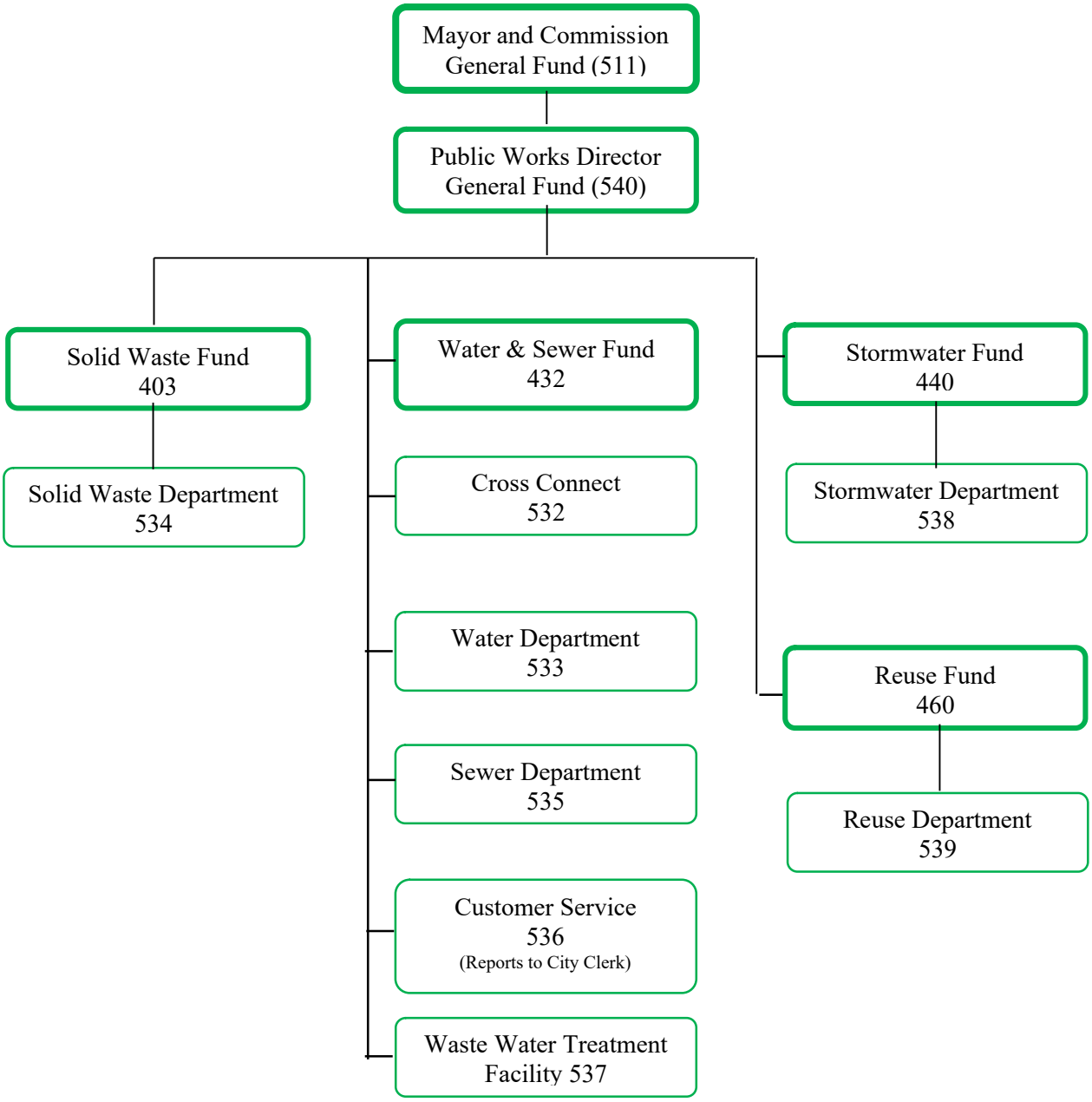
Water and Sewer Fund - 432
- 532 - Cross Connect
- 533 - Water Department
- 535 - Sewer Department
- 536 - Customer Service
- 537 - Wastewater Treatment Plant

Stormwater Fund - 440
- 538 - Stormwater Department

Reuse Fund - 460
- 539 - Reuse Department

**Capital Project budget is not included in the cost center footnotes and can be found in the Capital Projects Section. At the end of each Fund, there is a schedule for Capital projects and Grants

ENTERPRISE FUND ORGANIZATIONAL CHART

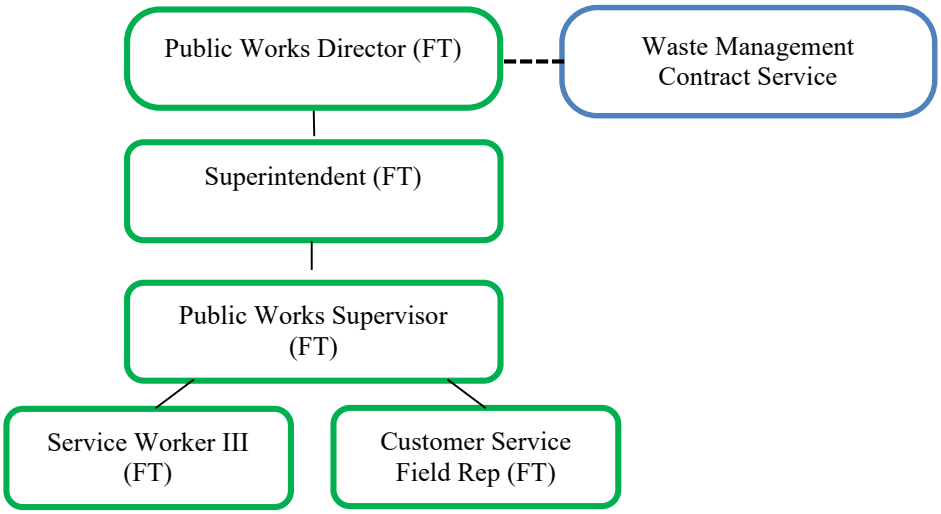


Solid Waste Department – 534 Solid Waste - 403

Department Mission:
To provide customers with exceptional waste collection, recycling yard waste and disposal services that protect, preserve and improve the environment and quality of life in the community.

Primary Duties:
Responsible for coordinating and enforcing the contract with the City's hauler. Provide customer service and communicate needs to the hauler. Work directly and indirectly with commercial customers for extra services

Organizational Chart:



Department Objectives:
- Maintain high quality services.
- Maintain high quality level of communication between the City and the hauler.
- Keep communication with Utility Billing to ensure timely and accurate billing .
- Enter into new contract to assure citizens a fair and continual rate.
- Maintain good communication with the citizens.
- Keep communication with citizens for better recycling.

Goals & Accomplishments:
- Improve our service throughout the City for efficient and responsive turnaround time.
- Increase communication in reference to the city roll-off service for yard waste.

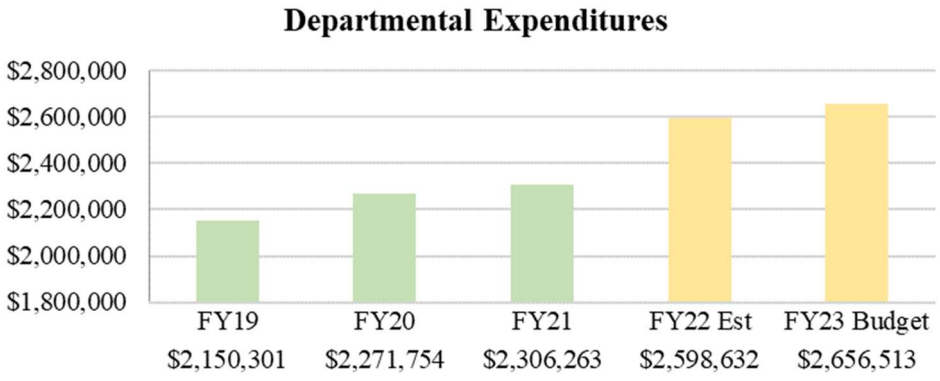
Solid Waste Department – 534 Solid Waste - 403

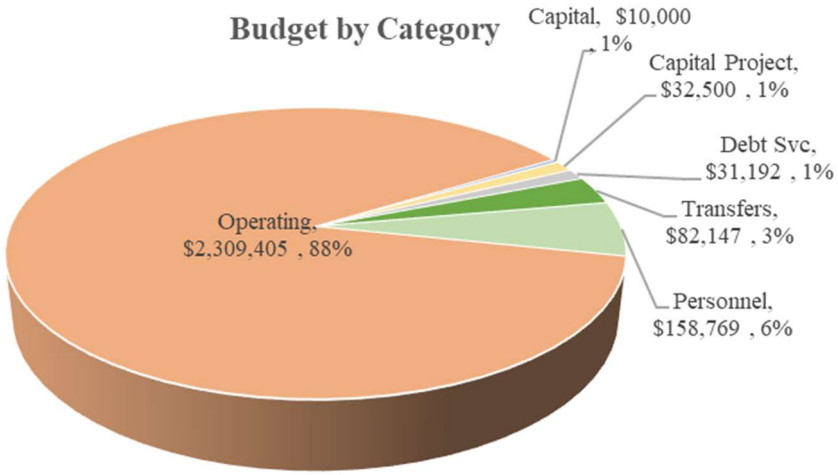
Performance Indicators:

Task	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected
City Roll Off tons removed (New)	426.89	409.09	466.69	425
City Roll off Service Request (Res)	38	108	107	110
City Waste P/U (Res) Landfill (ton)	5,711.39	5,516.80	6,218.57	5,815
City Waste P/U (Comm) Landfill (ton)	5,991.11	6,426.43	6,527.47	6,315

Capital Outlay:

Funding Source	Description	Amount
Carryforward	Public Work Electrical Upgrade	8,000
Carryforward	Public Works Storage Building	22,500
Current Revenue	(2) 20 Yard Roll-off Container	10,000
Carryforward	Public Works Admin Building	2,000
Total		**$42,500**





403 - SOLID WASTE FUND
Fund Summary

	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
Beginning Fund Balances	$ 902,695	$ 1,040,542	$ 1,040,542	$ 1,124,754	8.1 %
Revenues					
Permits, Fees, Assessments	246,580	256,924	255,077	270,674	5.4 %
Intergovernmental Revenue	(68)	-	-	-	- %
Charges for Services	2,147,569	2,195,401	2,192,381	2,289,973	4.3 %
Interest Revenue	3,666	2,000	2,000	1,500	(25.0)%
Miscellaneous	30,345	39,630	40,217	30,000	(24.3)%
Debt/Lease Proceeds	-	61,539	-	-	(100.0)%
Non-Revenue/Fund Balance	-	89,743	-	32,500	(63.8)%
Total Revenues	**2,428,092**	**2,645,237**	**2,489,675**	**2,624,647**	**(0.8)%**
Expenses					
Personnel Costs	144,714	153,086	154,264	158,769	3.7 %
Operating Expense	2,070,433	2,179,103	2,175,769	2,309,405	6.0 %
Capital Expense	-	159,283	135,500	42,500	(73.3)%
Debt Service	16,669	26,392	26,611	31,192	18.2 %
Transfer Out	74,447	74,311	74,311	82,781	11.4 %
Total Expenditure	**2,306,263**	**2,592,175**	**2,566,455**	**2,624,647**	**1.3 %**
Excess Revenue Over (Under) Expenditures (Modified Accrual)	121,829	53,062	(76,780)	-	(100.0)%
Conversion to Full Accrual	(16,018)	(33,334)	(160,992)	(39,870)	(58.8)%
Excess Revenue Over (Under) Expenditures	137,847	86,396	84,212	39,870	161.6 %
Total Net Position, End of Year	**1,040,542**	**1,126,938**	**1,124,754**	**1,164,624**	**(10.0)%**
Net Investement in Capital Assets	23,838	219,327	188,385	171,968	21.6 %
Unrestricted Net Position	1,016,704	907,611	936,369	992,656	(9.4)%
Total Net Position, End of Year	**$ 1,040,542**	**$ 1,126,938**	**$ 1,124,754**	**$ 1,164,624**	**(3.3)%**

403-000 - SOLID WASTE REVENUE
Fund Revenue Summary

Account 403-000	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	REVENUES					
323.7000	Solid Waste Franch Fees-Wm	$ 246,580	$ 256,924	$ 255,077	$ 270,674	5.4 %
	TOTAL FRANCHISE FEES	**246,580**	**256,924**	**255,077**	**270,674**	**5.4 %**
343.7200	Solid Waste Service Charge	1,836,462	1,906,232	1,903,276	2,044,490	7.3 %
343.7300	Garbage & Trash Misc Charges	22	-	30	-	- %
343.7310	City Misc Solid Waste Services	16,642	14,710	14,000	12,500	(15.0)%
343.7350	Roll Off Services	279,110	252,998	255,000	214,983	(15.0)%
343.7360	City Roll-Off Services	7,073	13,211	12,254	10,000	(24.3)%
343.7370	City Roll-Off Event	(368)	250	321	500	100.0 %
343.7800	Garbage Penalties	8,628	8,000	7,500	7,500	(6.3)%
	TOTAL UTILITY CHARGES	**2,147,569**	**2,195,401**	**2,192,381**	**2,289,973**	**4.3 %**
	TOTAL CHARGES FOR SERVICES	**2,394,149**	**2,452,325**	**2,447,458**	**2,560,647**	**4.4 %**
331.5003	FEMA: Hurricane Irma	(68)	-	-	-	- %
	TOTAL INTERGOVERMENTAL REVENUE	**(68)**	**-**	**-**	**-**	**- %**
361.0100	Investment Earnings	3,666	2,000	2,000	1,500	(25.0)%
	TOTAL INTEREST REVENUE	**3,666**	**2,000**	**2,000**	**1,500**	**(25.0)%**
364.4100	Disposition Of Fixed Assets	-	9,630	9,630	-	(100.0)%
369.7100	Other Misc Revenue	30,000	30,000	30,000	30,000	- %
369.7401	Other Misc Rev/Ins Premium Reimb	345	-	587	-	- %
	TOTAL MISCELLANEOUS REVENUE	**30,345**	**39,630**	**40,217**	**30,000**	**(24.3)%**
383.7000	Capital Lease Inception	-	61,539	-	-	(100.0)%
	Total Debt/Lease Proceeds	**-**	**61,539**	**-**	**-**	**(100.0)%**

403-000 - SOLID WASTE REVENUE
Fund Revenue Summary

Account 403-000	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
399.0000	Funding From Fund Balance - Outstanding Enc	-	52,184	-	-	(100.0)%
399.6000	Funding From Equity - Capital Proj	-	37,559	-	32,500	(13.5)%
	Total Non-Revenue Sources	**-**	**89,743**	**-**	**32,500**	**(63.8)%**
	TOTAL OTHER FINANCING SOURCES	**-**	**151,282**	**-**	**32,500**	**(78.5)%**
	TOTAL REVENUE	**$ 2,428,092**	**$ 2,645,237**	**$ 2,489,675**	**$ 2,624,647**	**(0.8)%**

403-534 - SOLID WASTE
Cost Center Summary

Account 403-534	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					- %
512.0100	Regular Salaries	$ 100,888	$ 103,314	$ 102,141	$ 111,580	8.0 %
514.0100	Overtime - GE	103	1,000	1,216	1,000	- %
514.0150	Overtime - Holiday GE	214	-	799	-	- %
521.0100	FICA Taxes	7,447	7,980	7,906	8,613	7.9 %
522.2100	Retirement General Employee	15,025	15,678	16,069	9,760	(37.7)%
523.0100	Health Insurance	18,162	22,405	22,942	24,534	9.5 %
523.0300	Insurance & EAP	313	237	332	253	6.8 %
524.0100	Workers' Compensation	2,562	2,472	2,859	3,029	22.5 %
	Total Personnel Expenses	**144,714**	**153,086**	**154,264**	**158,769**	**3.7 %**
531.1600	Contract Services	2,055,881	2,130,027	2,125,644	2,255,615	5.9 %
540.5100	Travel and Per Diem	-	500	-	500	- %
541.1100	Communications	1,469	1,800	1,560	1,800	- %
543.1100	Solid Waste Disposal Fees	18,105	22,000	20,000	24,000	9.1 %
545.1200	Insurance	5,183	5,576	5,738	4,840	(13.2)%
546.3400	Repair & Maintenance	607	2,000	1,000	3,000	50.0 %
546.4000	Vehicle Repair & Maintenance	806	4,000	3,000	5,000	25.0 %
547.5100	Printing And Binding	-	300	-	300	- %
549.9600	Bank Service Charges	532	700	550	700	- %
551.1200	Office Supplies	3	100	50	200	100.0 %
552.1500	Fuel and Lubricants	8,207	9,000	8,400	10,200	13.3 %
552.2300	Operating Expenses	551	1,000	1,000	1,200	20.0 %
552.3900	Safety Program Expense	295	550	300	550	- %
552.4200	Small Tools/Equipment	420	550	500	500	(9.1)%
552.5100	Uniform Purchases And Cleaning	828	700	1,027	700	- %
555.1300	Technical/Training	125	300	-	300	- %
559.0100	Depreciation Expense	6,492	-	7,000	-	- %
595.0000	Doubtful Accts Exp	(2,365)	-	-	-	- %
595.4500	OPEB Expense	643	-	-	-	- %
	Pension Expense - Enterprise Fnds	(27,349)	-	-	-	- %
	Total Operating Expenses	**2,070,433**	**2,179,103**	**2,175,769**	**2,309,405**	**6.0 %**
564.0100	Machinery & Equipment	-	8,578	3,000	10,000	16.6 %
564.4900	Capital Leases	-	118,205	100,000	-	(100.0)%
	Total Capital Purchases	**-**	**126,783**	**103,000**	**10,000**	**(92.1)%**

403-534 - SOLID WASTE
Cost Center Summary

Account 403-534	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
571.0100	Princ - Lease	15,476	24,759	24,918	29,264	18.2 %
571.0100-9762	Princ - Lease FPL	542	574	574	606	5.6 %
572.0100	Interest Expense - Lease	449	873	933	1,152	32.0 %
572.0100-9762	Int Exp - Lease FPL	202	186	186	170	(8.6)%
	Total Debt Service	**16,669**	**26,392**	**26,611**	**31,192**	**18.2 %**
591.0100	Transfer Out - Admin Services	74,447	74,311	74,311	82,781	11.4 %
	Total Transfers-Out	**74,447**	**74,311**	**74,311**	**82,781**	**11.4 %**
	TOTAL EXPENDITURES	**$ 2,306,263**	**$ 2,559,675**	**$ 2,533,955**	**$ 2,592,147**	**1.3 %**

Solid Waste - 534 — Solid Waste Fund - 403

Description	Quantity	Unit Price	Total Budget
403-534-512.0100 Regular Salaries			
Regular Salaries	1	111,580	111,580
Totals for GL# 403-534-512.0100: Regular Salaries			111,580
403-534-514.0100 Overtime - GE			
Overtime	1	1,000	1,000
Totals for GL# 403-534-514.0100: Overtime - GE			1,000
403-534-521.0100 FICA Taxes			
FICA Taxes	1	8,613	8,613
Totals for GL# 403-534-521.0100: FICA Taxes			8,613
403-534-522.2100 Retirement General Employee			
General Employee Pension	1	9,760	9,760
Totals for GL# 403-534-522.2100: Retirement General Employee			9,760
403-534-523.0100 Health Insurance			
Health Insurance	1	24,534	24,534
Totals for GL# 403-534-523.0100: Health Insurance			24,534
403-534-523.0300 Life Insurance & EAP			
Life Insurance	1	253	253
Totals for GL# 403-534-523.0300: Life Insurance & EAP			253
403-534-524.0100 Workers' Compensation			
Workers Compensation	1	3,029	3,029
Totals for GL# 403-534-524.0100: Workers' Compensation			3,029
403-534-531.1600 Contract Services			
GPS Device Annually 17302;17325;20511	3	375	1,125
Waste Management Contract	1	2,254,490	2,254,490
Totals for GL# 403-534-531.1600: Contract Services			2,255,615
403-534-540.5100 Travel and Per Diem			
Travel/Per Diem	1	500	500
Totals for GL# 403-534-540.5100: Travel and Per Diem			500
403-534-541.1100 Communications			
Cell Service-Supervisor	12	50	600
Cell-Service-Solid Waste	12	50	600
Cell-Service-Solid Waste Customer Service	12	50	600
Totals for GL# 403-534-541.1100: Communications			1,800
403-534-543.1100 Solid Waste Disposal Fees			
Disposal Fees - CRR Yard Waste	1	13,000	13,000
Disposal Fees - Roll Off, Leana Road	1	11,000	11,000
Totals for GL# 403-534-543.1100: Solid Waste Disposal Fees			24,000

Solid Waste - 534 — Solid Waste Fund - 403

Description	Quantity	Unit Price	Total Budget
403-534-545.1200 Insurance			
Gen Liab,Auto,Property Insurance	4	1,210	4,840
Totals for GL# 403-534-545.1200: Insurance			4,840
403-534-546.3400 Repair & Maintenance			
Misc. Repairs	1	2,000	2,000
Vehicle Maint - Roll Off Truck	1	500	500
Vehicle-Equipment Maintenance- Clam Truck	1	500	500
Totals for GL# 403-534-546.3400: Repair & Maintenance			3,000
403-534-546.4000 Vehicle Repair & Maintenance			
Claw Truck	2	1,000	2,000
Vehicle Repair	3	1,000	3,000
Totals for GL# 403-534-546.4000: Vehicle Repair & Maintenance			5,000
403-534-547.5100 Printing and Binding			
Office Supplies	1	300	300
Totals for GL# 403-534-547.5100: Printing and Binding			300
403-534-549.9600 Bank Service Charges			
Banking Charges	1	700	700
Totals for GL# 403-534-549.9600: Bank Service Charges			700
403-534-551.1200 Office Supplies			
Misc Supplies	1	200	200
Totals for GL# 403-534-551.1200: Office Supplies			200
403-534-552.1500 Fuel and Lubricants			
Fuel-Oil-Lub	1	10,200	10,200
Totals for GL# 403-534-552.1500: Fuel and Lubricants			10,200
403-534-552.2300 Operating Expenses			
Central Store Supplies	1	700	700
Coffee-Toner-Water Services	1	500	500
Totals for GL# 403-534-552.2300: Operating Expenses			1,200
403-534-552.3900 Safety Program Expense			
Safety Footwear-2 Employees	2	125	250
Warehouse Issues	1	300	300
Totals for GL# 403-534-552.3900: Safety Program Expense			550
403-534-552.4200 Small Tools/Equipment			
Misc Hand Tools As Needed	1	500	500
Totals for GL# 403-534-552.4200: Small Tools/Equipment			500

Solid Waste - 534 — Solid Waste Fund - 403

Description	Quantity	Unit Price	Total Budget
403-534-552.5100 Uniform Purchases and Cleaning			
Shirts For Supervisor	1	300	300
Uniforms-2 Employees	2	200	400
Totals for GL# 403-534-552.5100: Uniform Purchases and Cleaning			700
403-534-555.1300 Technical/Training			
Training	2	100	200
Training - Supervisor	1	100	100
Totals for GL# 403-534-555.1300: Technical/Training			300
403-534-564.0100 Machinery & Equipment			
20 Yd Rolloff	2	5,000	10,000
Totals for GL# 403-534-564.0100: Machinery & Equipment			10,000
403-534-571.0100 Princ - Lease			
P# 3-6 F-250 Ext Cab, Generator (Shared)	4	3,774	15,096
P# 7-10 20825 Grapple Truck	4	3,542	14,168
Totals for GL# 403-534-571.0100: Princ - Lease			29,264
403-534-571.0100-9762 Princ - Lease FPL			
FPL (3 Out Of 12 Pymts)	1	606	606
Totals for GL# 403-534-571.0100-9762: Princ - Lease FPL			606
403-534-572.0100 Int Exp - Lease			
P# 3-6 F-250 Ext Cab, Generator (Shared)	4	228	912
P# 7-10 20825 Grapple Truck	4	60	240
Totals for GL# 403-534-572.0100: Int Exp - Lease			1,152
403-534-572.0100-9762 Int Exp - Lease FPL			
FPL (3 Out Of 12 Pymts)	1	170	170
Totals for GL# 403-534-572.0100-9762: Int Exp - Lease FPL			170
403-534-591.0100 Transfer To General Fund - Allocations			
Allocation	1	82,781	82,781
Totals for GL# 403-534-591.0100: Transfer To General Fund - Allocations			82,781
Totals for Dept 534-Solid Waste			**$ 2,592,147**

403 - SOLID WASTE FUND
Capital Projects Summary

Account	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	CAPITAL EXPENDITURES					- %
662.0000-2135	PW Electrical Upgrade	-	8,000	8,000	8,000	- %
662.0000-2238	PW Admin Building	-	2,000	2,000	2,000	- %
662.0000-4215	PW Storage Building	-	22,500	22,500	22,500	- %
	Total Capital Projects	**-**	**32,500**	**32,500**	**32,500**	**- %**
	TOTAL FUND EXPENDITURES	**$ 2,306,263**	**$ 2,592,175**	**$ 2,566,455**	**$ 2,624,647**	**1.3 %**

432 - WATER AND SEWER FUND
Fund Summary

	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
Beginning Fund Balances	$25,502,695	$27,338,024	$33,725,467	$ 35,677,174	30.5 %
Revenues					
Grants	5,846	4,132,320	3,793	-	- %
Charges for Services	7,981,818	8,177,646	8,048,489	8,199,903	0.3 %
Impact Fees	136,818	255,131	247,837	-	(100.0)%
Interest Revenue	38,092	42,716	38,364	18,000	(57.9)%
Miscellaneous	105,138	239,116	241,239	131,967	(44.8)%
Debt/Lease Proceeds	-	119,614	-	15,000	(87.5)%
Non-Revenue/Fund Balance	-	3,945,871	-	8,102,254	105.3 %
Total Revenues	**8,267,712**	**16,912,414**	**8,579,722**	**16,467,124**	**(2.6)%**
Expenses					
Cross Connect	20,066	242,974	93,910	335,636	38.1 %
Water Department	2,155,933	1,939,291	2,049,336	2,137,915	10.2 %
Sewer Department	938,743	786,035	1,023,957	867,468	10.4 %
Customer Service	456,530	517,167	451,949	525,843	1.7 %
WWTP	2,044,253	2,236,583	2,322,023	2,322,461	3.8 %
Grants - Non Capital Expenses	5,846	54,543	3,826	-	(100.0)%
Capital Expense	1,122,105	8,898,612	4,830,493	8,355,168	(6.1)%
Debt Service	1,426,975	1,449,435	1,451,109	1,381,950	(4.7)%
Transfer Out	632,526	518,704	518,704	540,683	4.2 %
Total Expenditure	**8,802,977**	**16,643,344**	**12,745,307**	**16,467,124**	**(1.1)%**
Excess Revenue Over (Under) Expenditures (Modified Accrual)	(535,265)	269,070	(4,165,585)	-	- %
Conversion to Full Accrual	(2,370,594)	(6,118,373)	(6,117,292)	(1,473,927)	(75.9)%
Excess Revenue Over (Under) Expenditures	1,835,329	6,387,443	1,951,707	1,473,927	(76.9)%
Total Net Position, End of Year	**27,338,024**	**33,725,467**	**35,677,174**	**37,151,101**	**10.2 %**
Net Investments in Capital Assets	17,975,621	25,713,121	20,435,949	24,251,372	(5.7)%
Restricted Net Position	1,231,750	1,230,222	1,479,587	1,479,587	(20.3)%
Unrestricted Net Position	8,130,653	6,782,124	13,761,638	11,420,142	68.4 %
Total Net Position, End of Year	**$27,338,024**	**$33,725,467**	**$35,677,174**	**$ 37,151,101**	**10.2 %**

Capital Expenses includes department capital expense and fund level Capital Improvement projects.

432-000 - WATER AND SEWER REVENUE
Fund Revenue Summary

Account 432-000	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	REVENUES					
331.3500-9045	American Rescue Plan Act	$ -	$ 4,122,777	$ -	$ -	(100.0)%
337.3050-9033	SWFWMD - Toilet Rebate	2,139	-	-	-	- %
337.3050-9042	SWFWMD - Toliet Rebate Program	3,707	9,543	3,793	-	(100.0)%
	TOTAL INTERGOVERNMENTAL/ GRANT REVENUE	**5,846**	**4,132,320**	**3,793**	**-**	**(100.0)%**
343.6100	Water Sales	4,109,505	4,251,569	4,183,560	4,284,000	0.8 %
343.3200	Water Service Installation	22,500	22,300	20,800	12,000	(46.2)%
343.6800	Misc Water Charges	16,286	11,485	10,600	10,000	(12.9)%
343.6900	Reuse Penalties	21,958	21,166	20,000	20,000	(5.5)%
	Total Water Services	**4,170,249**	**4,306,520**	**4,234,960**	**4,326,000**	**0.5 %**
343.8100	Sewer Service Charges	3,583,941	3,652,271	3,601,826	3,676,153	0.7 %
343.5200	Sewer Connection Charges	26,800	17,600	16,000	12,000	(31.8)%
343.7900	Sewer Penalties	16,082	15,232	14,000	15,000	(1.5)%
	Total Sewer Services	**3,626,823**	**3,685,103**	**3,631,826**	**3,703,153**	**0.5 %**
343.8500	Backflow Preventer Maint	182,821	185,273	180,000	170,000	(8.2)%
343.8700	Backflow Penalties	981	750	958	750	- %
	Total Cross Connect Services	**183,802**	**186,023**	**180,958**	**170,750**	**(8.2)%**
	TOTAL UTILITY SERVICES	**7,980,874**	**8,177,646**	**8,047,744**	**8,199,903**	**0.3 %**
361.0100	Investment Earnings	35,598	42,716	38,000	18,000	(57.9)%
361.0200	Interest Rev - Impact Fees	2,108	-	-	-	- %
361.0800	Interest Special Assmt	-	-	21	-	- %
361.0900	A/R Interest Charges	386	-	343	-	- %
	TOTAL INTEREST REVENUE	**38,092**	**42,716**	**38,364**	**18,000**	**(57.9)%**
341.3300	Impact Admin Fee	944	-	745	-	- %
349.0536	Lien Search - Utilities	1,850	8,000	8,000	8,000	- %
362.4100	Rents Park -Taxable	-	-	125	-	- %
364.4100	Disposition Of Fixed Assets	-	27,575	27,575	-	(100.0)%
369.6700	Other Misc. Revenue-Returned Check Chgs	1,440	800	1,640	800	- %
369.6800	Other Misc Rev/Refund Exp	8,968	-	-	-	- %
369.7000	Other Misc Revenue-Reimb-Veolia	65,962	193,226	193,226	-	(100.0)%
369.7400	Other Misc Revenue	-	-	1,158	123,167	- %
369.7401	Other Misc Rev/Ins Premium Reimb	5,589	9,515	9,515	-	(100.0)%
369.7402	Other Miscellaneous Revenue	21,397	-	-	-	- %

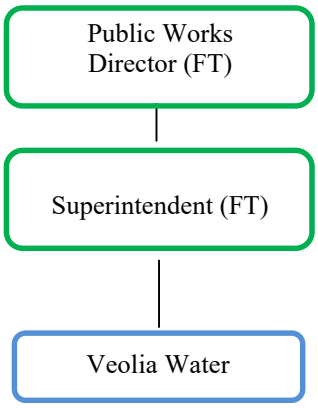
Account 432-000	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
369.8001	Over/Short Cash	(68)	-	-	-	- %
	TOTAL MISCELLANEOUS REVENUE	**106,082**	**239,116**	**241,984**	**131,967**	**(44.8)%**
324.2100	Impact Fees - Water (Residential)	23,310	22,713	21,372	-	(100.0)%
324.2150	Impact Fees - Sewer (Residential)	104,836	96,634	90,681	-	(100.0)%
324.2200	Impact Fees - Water (Commerical)	1,595	24,966	24,966	-	(100.0)%
324.2250	Impact Fees - Sewer (Commerical)	7,077	110,818	110,818	-	(100.0)%
	TOTAL IMPACT FEES	**136,818**	**255,131**	**247,837**	**-**	**(100.0)%**
	OTHER FINANCING SOURCES					
383.7000	Capital Lease Inception	-	119,614	-	15,000	(87.5)%
	Total Debt/Lease Proceeds	**-**	**119,614**	**-**	**15,000**	**(87.5)%**
399.0000	Funding From Fund Balance - Outstanding Enc	-	841,696	-	-	(100.0)%
399.6000	Funding From Equity - Capital Proj	-	3,104,175	-	7,552,254	143.3 %
399.9533	Funding from Impact Fees - Water	-	-	-	275,000	- %
399.9535	Funding from Impact Fees - Sewer	-	-	-	275,000	- %
	Total Non-Revenue Sources	**-**	**3,945,871**	**-**	**8,102,254**	**105.3 %**
	TOTAL OTHER FINANCING SOURCES	**-**	**4,065,485**	**-**	**8,117,254**	**99.7 %**
	TOTAL WATER AND SEWER REVENUE	**$ 8,267,712**	**$16,912,414**	**$ 8,579,722**	**$16,467,124**	**(2.6)%**

Cross Connect – 532 Water and Sewer Fund - 432

Department Mission:
Responsible for the protection of the public drinking water system, and the health, safety, and welfare of customers that utilize the system. This is accomplished through an assessment program that determines the level of protection (backflow prevention assembly) that must be provided at any point of connection to the distribution system. Additionally, a routine monitoring and inspection program helps locate and eliminate potentially harmful cross connections and sources of possible contamination.

Primary Duties:
Performs backflow testing and certification throughout the City's distribution. Protect homeowners against connections between a potable and non-potable water supply. Inspections of homeowners system to insure that there is no cross connections.

Organizational Chart:



Department Objectives:
- Ensure the safety of the City's drinking water.
- Remain up to date on all required licenses, permits and certifications.
- To maintain the accuracy of the backflow prevention schedule.

Goals & Accomplishments:
- Maintained testing of all backflows based on schedule.
- In FY23, the department moved all personnel (1 Service Worker) to the Water Department and contracted with Veolia Water to perform the City's backflow testing.
- Establish process to provide accurate and timely results for reporting.

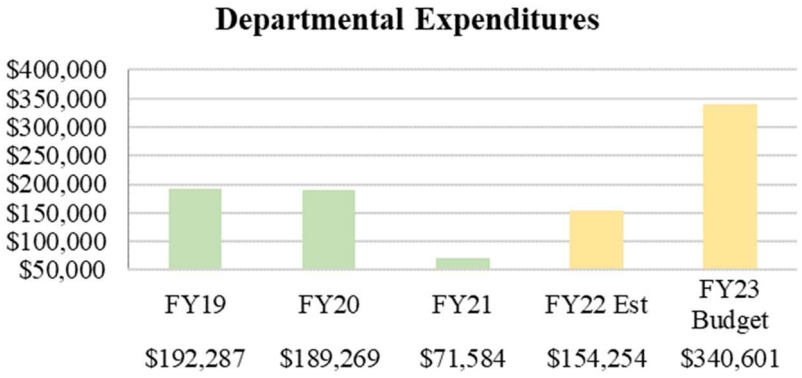
Cross Connection – 532 Water and Sewer Fund - 432

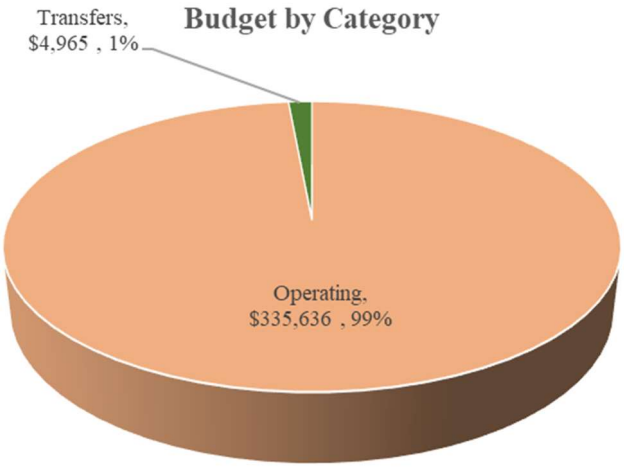
Performance Indicators:

Task	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected
**Backflow tested and certified	53	16	2	TBD
**Both Service Worker II position remained vacant throughout 2020 and 2021. Staff is currently working towards training staff to be certified.				

Capital Outlay:

Funding Source	Description	Amount
Total		





432-532 - CROSS CONNECT
Cost Center Summary

Account 432-532	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
512.0100	Regular Salaries	$ -	$ 67,492	$ 23,622	$ -	(100.0)%
514.0100	Overtime - GE	-	3,000	608	-	(100.0)%
514.0150	Overtime - Holiday GE	-	-	122	-	- %
521.0100	FICA Taxes	-	5,394	1,841	-	(100.0)%
522.2100	Retirement General Employee	-	10,595	3,660	-	(100.0)%
523.0100	Health Insurance	-	17,235	5,386	-	(100.0)%
523.0300	Insurance & EAP	-	220	64	-	(100.0)%
524.0100	Workers' Compensation	-	2,672	942	-	(100.0)%
	Total Personnel Expenses	**-**	**106,608**	**36,245**	**-**	**(700.0)%**
531.1600	Contract Services	708	83,886	8,853	281,636	235.7 %
540.5100	Travel and Per Diem	-	500	-	-	(100.0)%
545.1200	Insurance	3,126	3,348	3,512	-	(100.0)%
546.3400	Repair & Maintenance	102	4,000	2,000	4,000	- %
546.3600	Repair & Maintenance - Utility	5,261	30,000	28,000	50,000	66.7 %
546.4000	Vehicle Repair & Maintenance	392	2,000	2,000	-	(100.0)%
552.1500	Fuel and Lubricants	1,527	2,500	1,500	-	(100.0)%
552.2300	Operating Expenses	408	4,000	2,000	-	(100.0)%
552.3900	Safety Program Expense	-	1,200	300	-	(100.0)%
552.4200	Small Tools/Equipment	615	3,000	1,000	-	(100.0)%
552.5100	Uniform Purchases And Cleaning	-	1,132	500	-	(100.0)%
555.1300	Technical/Training	-	800	-	-	(100.0)%
559.0100	Depreciation Expense	7,927	-	8,000	-	- %
	Total Operating Expenses	**20,066**	**136,366**	**57,665**	**335,636**	**(597.6)%**
564.4900	Capital Leases	-	11,538	11,538	-	(100.0)%
	Total Capital Purchases	**-**	**11,538**	**11,538**	-	**(100.0)%**
571.0100	Princ - Lease	9,927	11,601	11,601	-	(100.0)%
572.0100	Interest Expense - Lease	670	487	497	-	(100.0)%
	Total Debt Service	**10,597**	**12,088**	**12,098**	-	**(200.0)%**
591.0100	Transfer Out - Admin Services	40,923	36,708	36,708	4,965	(86.5)%
	Total Transfers-Out	**40,923**	**36,708**	**36,708**	**4,965**	**(86.5)%**
	TOTAL EXPENDITURES	**$ 71,586**	**$ 303,308**	**$ 154,254**	**$ 340,601**	**(1,684.1)%**

Cross Connect - 532 — Water and Sewer Fund - 432

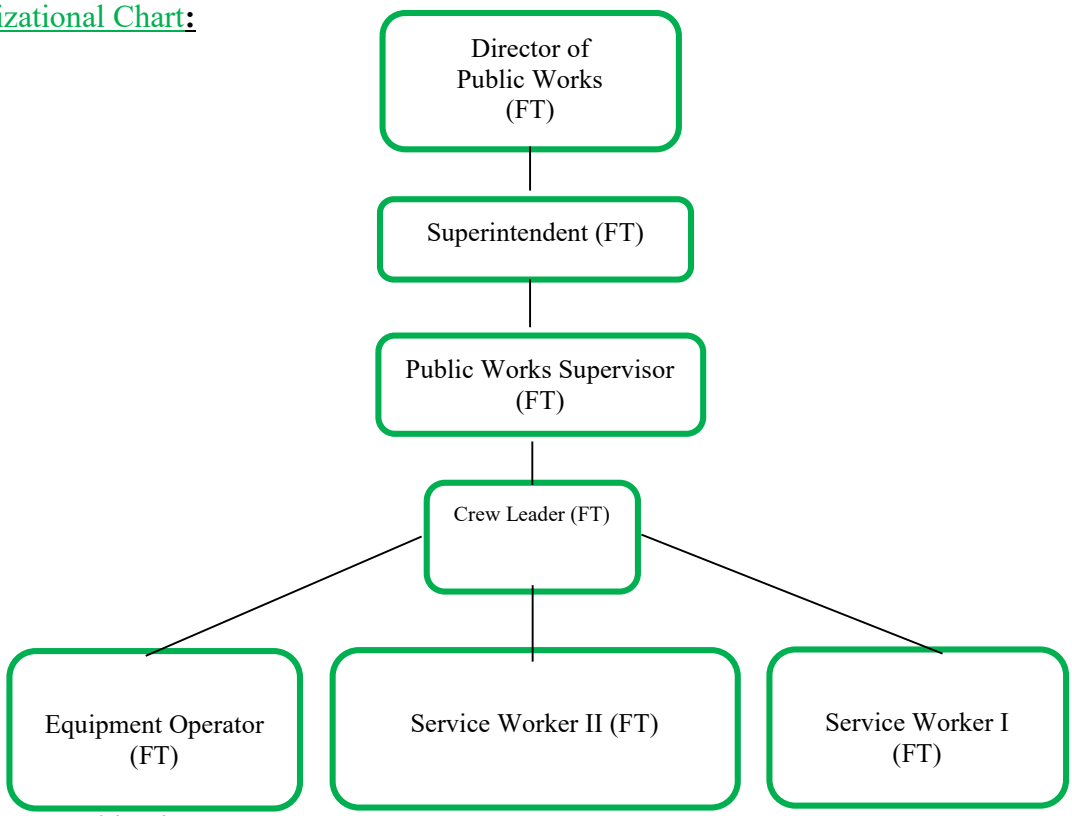
Description	Quantity	Unit Price	Total Budget
432-532-531.1600 Contract Services			
Backflow Testing/Repair FDEP Required	1	281,636	281,636
Totals for GL# 432-532-531.1600: Contract Services			281,636
432-532-546.3400 Repair & Maintenance			
Calibration	1	1,000	1,000
Equipment	1	3,000	3,000
Totals for GL# 432-532-546.3400: Repair & Maintenance			4,000
432-532-546.3600 Repair & Maintenance - Utility			
Backflow Repairs	1	40,000	40,000
Large Backflow Replacement's	1	10,000	10,000
Totals for GL# 432-532-546.3600: Repair & Maintenance - Utility			50,000
432-532-591.0100 Transfer To General Fund - Allocations			
Transfer To General Fund - Allocation	1	4,965	4,965
Totals for GL# 432-532-591.0100: Transfer To General Fund - Allocations			4,965
Totals for Dept 532-Cross Connect			**$ 340,601**

Water Department – 533 Water and Sewer Fund - 432

Department Mission:
The Water Department provides water services to businesses and residents in City along with a portion of the surrounding unincorporated Manatee County with emphasis on exceptional customer support and service. The Department's function is to provide the highest quality of water in the most efficient and cost-effective way possible to all customers. The goal is to continue to lead the water industry with innovative operating and maintenance processes, developed through training and engineering, while insuring the safety of our employees and the health, safety and welfare with approximately 5,000 customers.

Primary Duties:
Installs, maintains and repairs existing and new infrastructure within the potable water distribution system. Monitors water quality through testing throughout the City. Improve the system to more efficiently provide protection and quality of service. Provide oversight and correction of deficiencies in the system. Add connections to improve service.

Organizational Chart:



Department Objectives:
- Increase number of fire hydrants.
- Provide adequate GIS and as-built records.
- Increase connections and services.
- Improve the quality of service.
- Improve maintenance and performance of water infrastructure.

Water Department – 533 Water and Sewer Fund - 432

Goals & Accomplishments:

- The department will continue to water quality control testing as per Florida State guidelines.
- Continue to repair and replace old, outdated water lines.
- To provide training and state certification for current and new hires.
- Completed Chloramine injection station to enhance the chlorine in the areas west of the City limits.

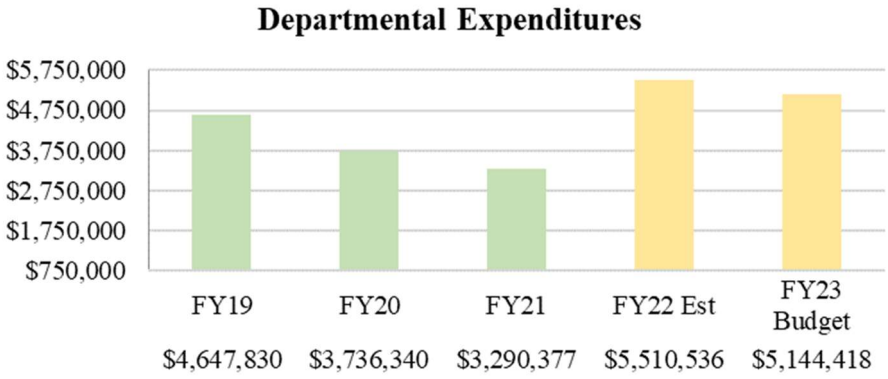
Performance Indicators:

Task	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected
New Connections (Total)	48	48	54	50
Water Mains (Miles)	74	74	74	74
New Accounts by Deposit	658	734	696	700
Closed Accounts	676	720	658	675

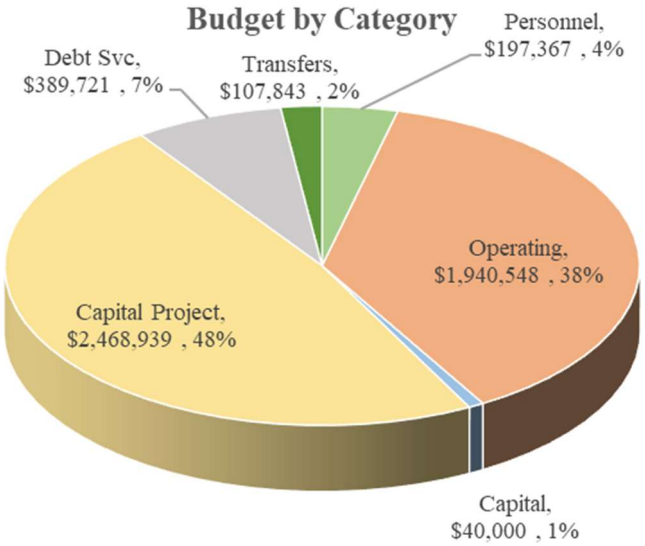
Capital Outlay:

Funding Source	Description	Amount
ARPA – Grant	I & I Program	728,158
ARPA – Grant	Ward I Phase III	1,570,384
ARPA – Grant	Lift Station Upgrades	536,234
Carryforward	I & I Program	846,471
Carryforward	PW Electrical Upgrade	39,209
Carryforward	PW Admin Building	8,750
Carryforward	PW Storage Building	107,500
Carryforward	Water Lines R&R	228,948
Carryforward	Lift Station Upgrades	304,850
Carryforward	Ward 1 Phase IV	100,000
Carryforward, Fund Balance, Current Revenue	Ward 1 Phase III	708,211
Current Revenues	Water Meters, Hydraulic Lift Unit for Truck	40,000
Impact Fees	Ward I Phase IV	125,000
Total		**$5,343,715**

Water Department – 533 Water and Sewer Fund - 432



*ARPA funding not included in graphs



432-533 - WATER DEPARTMENT
Cost Center Summary

Account 432-533	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
512.0100	Regular Salaries	$ 161,739	$ 204,924	$ 106,746	$ 139,328	(32.0)%
514.0100	Overtime - GE	2,840	8,000	2,358	4,000	(50.0)%
514.0150	Overtime - Holiday GE	-	-	-	1,000	- %
521.0100	FICA Taxes	12,231	16,289	8,216	11,042	(32.2)%
522.2100	Retirement General Employee	20,532	24,448	9,307	7,807	(68.1)%
523.0100	Health Insurance	32,735	47,069	21,815	28,308	(39.9)%
523.0300	Insurance & EAP	513	674	301	456	(32.3)%
524.0100	Workers' Compensation	5,802	8,070	4,423	5,426	(32.8)%
	Total Personnel Expenses	**236,392**	**309,474**	**153,166**	**197,367**	**(36.2)%**
531.0100	Consulting	229	39,046	9,046	15,000	(61.6)%
531.0300	Membership Dues	410	500	500	500	- %
531.0600	Attorney Fees	-	1,000	500	-	(100.0)%
531.1600-0000	Contract Services	1,786	2,300	2,300	3,500	52.2 %
531.1600-1425	Contract Services - Chloramine	-	-	-	322,885	- %
531.2000	Engineering Services	-	12,000	6,000	15,000	25.0 %
540.5100	Travel and Per Diem	387	4,000	-	3,000	(25.0)%
541.1100	Communications	1,097	1,200	1,200	1,380	15.0 %
541.1100-1425	Communications - Chloramine	-	-	1,212	1,320	- %
531.0000-0000	Utility Services	1,449	1,058	1,550	2,100	98.5 %
543.0000-1425	Utility Service - Chloramine	-	-	-	1,620	- %
544.0500	Operating Lease	164	403	-	-	(100.0)%
544.1500	Rental Expenses	488	10,000	2,500	10,000	- %
545.1200-0000	Insurance	8,804	8,900	9,185	7,816	(12.2)%
545.1200-1425	Insurance - Chloramine	-	-	9,348	12,952	- %
545.9900	Insurance Contingency - Vehicle	16,014	-	2,586	-	- %
546.0500	Contamination Testing	7,985	20,500	10,500	20,000	(2.4)%
546.3400-0000	Repair & Maintenance	3,183	5,935	3,500	10,000	68.5 %
546.3400-1425	Repair & Maintenance - Chloramine	-	-	200	10,950	- %
546.3400-9033	Repair & Maintenance - Grant Matching	2,139	20,000	-	-	(100.0)%
546.3400-9042	Repair & Maintenance - Grant Matching	3,707	3,842	3,793	10,000	160.3 %
546.3600	Repair & Maintenance - Utility	55,580	159,653	150,000	110,000	(31.1)%
546.4000	Vehicle Repair & Maintenance	6,565	7,844	8,000	9,000	14.7 %
547.5100	Printing And Binding	-	1,200	-	1,000	(16.7)%
551.1200	Office Supplies	61	500	500	500	- %
552.1500	Fuel and Lubricants	6,821	11,500	9,000	14,700	27.8 %
552.2300	Operating Expenses	3,816	5,000	2,250	6,000	20.0 %
552.2300-1425	Operating Expense - Chloramine	-	-	5,000	50,500	- %
552.3900	Safety Program Expense	543	3,025	1,000	2,325	(23.1)%
552.4200	Small Tools/Equipment	3,239	6,225	4,000	5,500	(11.6)%
552.5100	Uniform Purchases And Cleaning	1,358	4,200	1,500	5,000	19.0 %
552.6300	Water Purchased For Resale	1,257,175	1,296,986	1,276,000	1,285,000	(0.9)%

432-533 - WATER DEPARTMENT
Cost Center Summary

Account 432-533	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
555.1300	Technical/Training	1,705	3,000	-	3,000	- %
559.0100	Depreciation Expense	366,179	-	375,000	-	- %
595.0000	Doubtful Accts Exp	(1,570)	-	-	-	- %
595.0100	Write off - Non Utility	320,097	-	-	-	- %
595.4500	OPEB Expense	3,989	-	-	-	- %
595.4600	Pension Expense - Enterprise Fnds	(153,859)	-	-	-	- %
	Total Operating Expenses	**1,919,541**	**1,629,817**	**1,896,170**	**1,940,548**	**19.1 %**
563.0200	Improvements Not Building	22,499	20,000	27,500	25,000	25.0 %
564.0100	Machinery & Equipment	8,104	578	2,777	15,000	2,495.2 %
564.4900	Capital Leases	114,811	99,227	99,227	-	(100.0)%
	Total Capital Purchases	**145,414**	**119,805**	**129,504**	**40,000**	**(66.6)%**
571.0100	Princ - Lease	42,034	58,452	58,015	76,830	31.4 %
571.0100-3659	Principal - Lease	137,556	139,909	139,909	70,850	(49.4)%
571.1400	Principal Payment - 2014 Loan	79,965	82,433	82,433	84,976	3.1 %
571.1900	Principal - Loan 2019	112,336	114,397	114,397	116,470	1.8 %
571.0100-9762	Princ - Lease FPL	1,266	1,338	1,338	1,414	5.7 %
572.0100	Interest Expense - Lease	1,462	2,012	2,113	2,475	23.0 %
572.0100-3659	Interest Expense - Lease	5,048	2,694	2,694	452	(83.2)%
572.1400	Interest Expense - Loan 2014	23,557	21,488	21,488	18,945	(11.8)%
572.1900	Interest Expense - Loan 2019	13,095	11,212	11,212	8,649	(22.9)%
572.0100-9762	Int Exp - Lease FPL	471	434	434	395	(9.0)%
572.9000	Deferred Refunding Expense	8,265	8,265	8,265	8,265	- %
	Total Debt Service	**425,055**	**442,634**	**442,298**	**389,721**	**(12.0)%**
591.0100	Transfer Out - Admin Services	127,714	120,081	120,081	107,843	(10.2)%
591.4400	Transfer To Stormwater - Subsidy	39,644	-	-	-	- %
593.0000-1101	Transfer Out - MLK Park	6,680	-	-	-	- %
	Total Transfers-Out	**174,038**	**120,081**	**120,081**	**107,843**	**(10.2)%**
	TOTAL EXPENDITURES	**$ 2,900,440**	**$ 2,621,811**	**$ 2,741,219**	**$ 2,675,479**	**2.0 %**

Water - 533 — Water and Sewer Fund - 432

Description	Quantity	Unit Price	Total Budget
432-533-512.0100 Regular Salaries			
Regular Salaries	1	139,328	139,328
Totals for GL# 432-533-512.0100: Regular Salaries			139,328
432-533-514.0100 Overtime - GE			
Overtime	1	4,000	4,000
Totals for GL# 432-533-514.0100: Overtime - GE			4,000
432-533-514.0150 Overtime - Holiday GE			
Overtime - Holiday	1	1,000	1,000
Totals for GL# 432-533-514.0150: Overtime - Holiday GE			1,000
432-533-521.0100 FICA Taxes			
FICA Taxes	1	11,042	11,042
Totals for GL# 432-533-521.0100: FICA Taxes			11,042
432-533-522.2100 Retirement General Employee			
General Employee Pension	1	7,807	7,807
Totals for GL# 432-533-522.2100: Retirement General Employee			7,807
432-533-523.0100 Health Insurance			
Health Insurance	1	28,308	28,308
Totals for GL# 432-533-523.0100: Health Insurance			28,308
432-533-523.0300 Life Insurance & EAP			
Life Insurance	1	456	456
Totals for GL# 432-533-523.0300: Life Insurance & EAP			456
432-533-524.0100 Workers' Compensation			
Workers Compensation	1	5,426	5,426
Totals for GL# 432-533-524.0100: Workers' Compensation			5,426
432-533-531.0100 Consulting			
Consulting Services	1	15,000	15,000
Totals for GL# 432-533-531.0100: Consulting			15,000
432-533-531.0300 Membership Dues			
FRWA	1	500	500
Totals for GL# 432-533-531.0300: Membership Dues			500
432-533-531.1600 Contract Services			
GPS Device Annually ;17442;17462;17653;20401;20507; 20676, 17657	1	3,500	3,500
Totals for GL# 432-533-531.1600: Contract Services			3,500
432-533-531.1600-1425 Contract Services - Chloramine			
Contract Services	1	322,885	322,885
Totals for GL# 432-533-531.1600-1425: Contract Services - Chloramine			322,885

Water - 533 — Water and Sewer Fund - 432

Description	Quantity	Unit Price	Total Budget
432-533-531.2000 Engineering Services			
Engineering Services	1	15,000	15,000
Totals for GL# 432-533-531.2000: Engineering Services			15,000
432-533-540.5100 Travel and Per Diem			
Water Distribution Courses	1	3,000	3,000
Totals for GL# 432-533-540.5100: Travel and Per Diem			3,000
432-533-541.1100 Communications			
Cell Service - Crew Leader	12	50	600
Cell Service - On Call	12	15	180
Cell Service - Supervisor	12	50	600
Totals for GL# 432-533-541.1100: Communications			1,380
432-533-541.1100-1425 Communications - Chloramine			
Internet Service	12	110	1,320
Totals for GL# 432-533-541.1100-1425: Communications - Chloramine			1,320
432-533-543.0000 Utility Services			
City Of Palmetto Utilities	1	1,500	1,500
FPL	1	600	600
Totals for GL# 432-533-543.0000: Utility Services			2,100
432-533-543.0000-1425 Utility Services - Chloramine			
City Of Palmetto Utilities	1	900	900
FPL	1	720	720
Totals for GL# 432-533-543.0000-1425: Utility Services - Chloramine			1,620
432-533-544.1500 Rental Expenses			
Rental Expense	1	10,000	10,000
Totals for GL# 432-533-544.1500: Rental Expenses			10,000
432-533-545.1200 Insurance			
Gen Liab-Auto-Property Insurance	4	1,954	7,816
Totals for GL# 432-533-545.1200: Insurance			7,816
432-533-545.1200-1425 Insurance - Chloramine			
Flood Insurance	1	9,348	9,348
Gen Liab-Auto-Property Insurance	4	901	3,604
Totals for GL# 432-533-545.1200-1425: Insurance - Chloramine			12,952
432-533-546.0500 Contamination Testing			
Chemical Testing	1	15,000	15,000
Lead 7 Copper Testing	25	200	5,000
Totals for GL# 432-533-546.0500: Contamination Testing			20,000

Water - 533 — Water and Sewer Fund - 432

Description	Quantity	Unit Price	Total Budget
432-533-546.3400 Repair & Maintenance			
Equipment Repairs	1	5,000	5,000
Replacement Meter Boxes	1	5,000	5,000
Totals for GL# 432-533-546.3400: Repair & Maintenance			10,000
432-533-546.3400-1425 Repair & Maintenance - Chloramine			
AC Maintenance (Quarterly)	1	350	350
Natural Gas/Propane Rental	1	600	600
Repair & Maintenance	1	10,000	10,000
Totals for GL# 432-533-546.3400-1425: Repair & Maintenance - Chloramine			10,950
432-533-546.3400-9042 Repair & Maint - Toilet Rebate Program			
Toilet Rebate Program	1	10,000	10,000
Totals for GL# 432-533-546.3400-9042: Repair & Maint - Toilet Rebate Program			10,000
432-533-546.3600 Repair & Maintenance - Utility			
New and Replacement Meters	1	20,000	20,000
Repair & Maintenance- Utility	1	90,000	90,000
Totals for GL# 432-533-546.3600: Repair & Maintenance - Utility			110,000
432-533-546.4000 Vehicle Repair & Maintenance			
Vehicle Repair	1	9,000	9,000
Totals for GL# 432-533-546.4000: Vehicle Repair & Maintenance			9,000
432-533-547.5100 Printing and Binding			
Printing As Needed	1	1,000	1,000
Totals for GL# 432-533-547.5100: Printing and Binding			1,000
432-533-551.1200 Office Supplies			
Office Supplies	1	500	500
Totals for GL# 432-533-551.1200: Office Supplies			500
432-533-552.1500 Fuel and Lubricants			
Fuel Costs	1	14,700	14,700
Totals for GL# 432-533-552.1500: Fuel and Lubricants			14,700
432-533-552.2300 Operating Expenses			
Maintenance Requirements	1	6,000	6,000
Totals for GL# 432-533-552.2300: Operating Expenses			6,000
432-533-552.2300-1425 Operating Expenses - Chloramine			
Central Stores Issues	1	500	500
Chemicals	1	50,000	50,000
Totals for GL# 432-533-552.2300-1425: Operating Expenses - Chloramine			50,500

Water - 533 — Water and Sewer Fund - 432

Description	Quantity	Unit Price	Total Budget
432-533-552.3900 Safety Program Expense			
Personal Protective Equipment	1	100	100
Safety Cones Shared Cost	1	500	500
Safety Footwear Program	7	175	1,225
Safety Vest	1	500	500
Totals for GL# 432-533-552.3900: Safety Program Expense			2,325
432-533-552.4200 Small Tools/Equipment			
Small Tools	1	5,500	5,500
Totals for GL# 432-533-552.4200: Small Tools/Equipment			5,500
432-533-552.5100 Uniform Purchases and Cleaning			
Supervisor Shirts	1	500	500
Uniform Rental-4 Employees	1	4,500	4,500
Totals for GL# 432-533-552.5100: Uniform Purchases and Cleaning			5,000
432-533-552.6300 Water Purchased For Resale			
Water Purchased For Resale	1	1,285,000	1,285,000
Totals for GL# 432-533-552.6300: Water Purchased For Resale			1,285,000
432-533-555.1300 Technical/Training			
Water License Testing and Water Classes	1	3,000	3,000
Totals for GL# 432-533-555.1300: Technical/Training			3,000
432-533-563.0200 Improvement Not Buildings-Meters			
New Service Meters	1	25,000	25,000
Totals for GL# 432-533-563.0200: Improvement Not Buildings-Meters			25,000
432-533-564.0100 Machinery & Equipment			
Hydraulic Unit For Truck 20676	1	15,000	15,000
Totals for GL# 432-533-564.0100: Machinery & Equipment			15,000
432-533-571.0100 Princ - Lease			
P# 11-14 20676 Ford F450	4	3,275	13,100
P# 14-16 20642 Ford Transit	3	2,614	7,842
P# 3-6 PW Generator (Shared), Valve Machine	4	6,628	26,512
P# 7-10 20740 Vac Trk	4	7,344	29,376
Totals for GL# 432-533-571.0100: Princ - Lease			76,830
432-533-571.0100-3659 Princ - Lease			
P# 39-40 Of 40 Telemetry Meter	1	70,850	70,850
Totals for GL# 432-533-571.0100-3659: Princ - Lease			70,850
432-533-571.0100-9762 Princ - Lease FPL			
FPL (3 Out Of 12 Pymts)	1	1,414	1,414
Totals for GL# 432-533-571.0100-9762: Princ - Lease FPL			1,414

Water - 533 — Water and Sewer Fund - 432

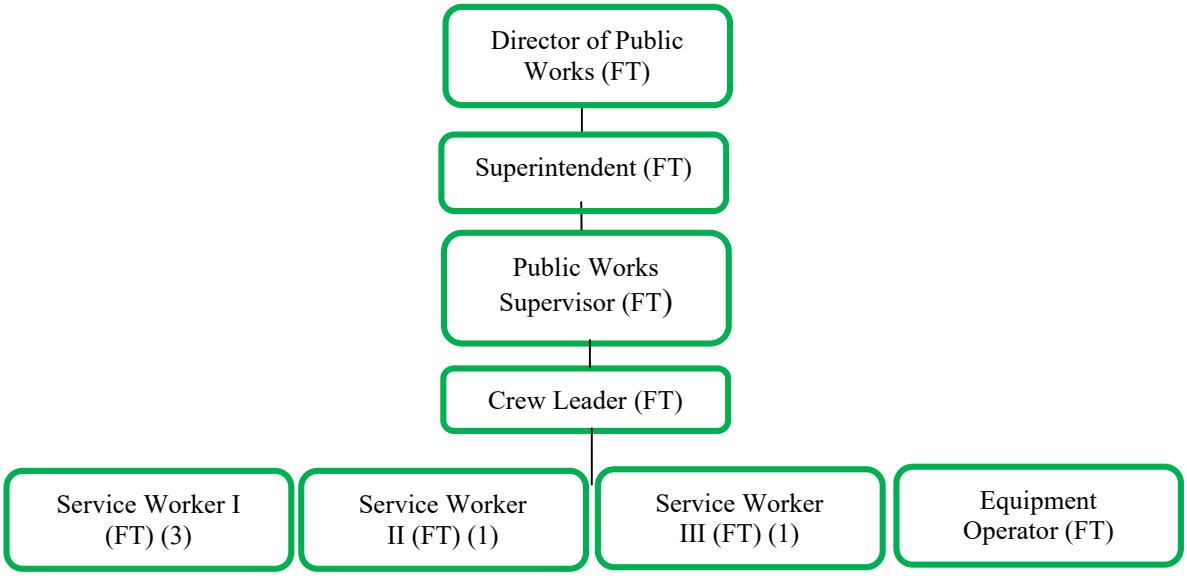
Description	Quantity	Unit Price	Total Budget
432-533-571.1400 Principal Payment - 2014 Loan			
2014 Loan Principal Payment (33-36 Out Of 60 Pymts)	1	84,976	84,976
Totals for GL# 432-533-571.1400: Principal Payment - 2014 Loan			84,976
432-533-571.1900 Princ-Keybank Loan 2019			
Keybank Principal (8-9 Out Of 18 Pymts)	1	116,470	116,470
Totals for GL# 432-533-571.1900: Princ-Keybank Loan 2019			116,470
432-533-572.0100 Int Exp - Lease			
P# 11-14 20676 Ford F450	4	65	260
P# 14-16 20642 Ford Transit	3	37	111
P# 3-6 PW Generator (Shared), Valve Machine	4	401	1,604
P# 7-10 20740 Vac Trk	4	125	500
Totals for GL# 432-533-572.0100: Int Exp - Lease			2,475
432-533-572.0100-3659 Int Exp - Lease			
P# 39-40 Of 40 Telemetry Meter	1	452	452
Totals for GL# 432-533-572.0100-3659: Int Exp - Lease			452
432-533-572.0100-9762 Int Exp - Lease FPL			
FPL (3 Out Of 12 Pymts)	1	395	395
Totals for GL# 432-533-572.0100-9762: Int Exp - Lease FPL			395
432-533-572.1400 Interest Payment - 2014 Loan			
2014 Loan Interest (33-36 Out Of 60 Pymts)	1	18,945	18,945
Totals for GL# 432-533-572.1400: Interest Payment - 2014 Loan			18,945
432-533-572.1900 Int Exp-Keybank Loan 2019			
Keybank Principal (8-9 Out Of 18 Pymts)	1	8,649	8,649
Totals for GL# 432-533-572.1900: Int Exp-Keybank Loan 2019			8,649
432-533-572.9000 Deferred Refunding Exp			
Loss On Refunding - (4 Of 9)	1	8,265	8,265
Totals for GL# 432-533-572.9000: Deferred Refunding Exp			8,265
432-533-591.0100 Transfer To General Fund - Allocations			
Allocations To General Fund	1	107,843	107,843
Totals for GL# 432-533-591.0100: Transfer To General Fund - Allocations			107,843
Totals for Dept 533-Water Department			**$ 2,675,479**

Sewer Department – 535 Water and Sewer Fund - 432

Department Mission:
The Sewer program provides for safe collection and transmission of wastewater through the City's underground sewer mains lines. The purpose of the Sewer program is to maintain the collection system in such a manner that protects the public safety, health and the environment.

Primary Duties:
Responsible for providing and maintaining a reliable and safe means of transporting sewage from customers to the Wastewater Treatment Facility. Install new services, maintain and repairing existing infrastructure and lift stations through the City.

Organizational Chart:



Department Objectives:
- To further investigate areas for I&I and resolve those issues as they are found or as budget will allow.
- Provide maintenance by cleaning, video inspecting mains & laterals and making repairs as necessary.
- Protect residents by decreasing the number of sanitary overflows through maintenance and repair reducing I&I.
- By reducing I&I monies can be saved by making the sanitary sewer system more efficient.

Sewer Department – 535 Water and Sewer Fund - 432

Goals & Accomplishments:

- Relocated approximately 1500 feet of sewer lines for the Sewer R&R project.
- Finalized construction of a two million gallon Equalization Basin.
- Continue lining manholes through the I & I process.

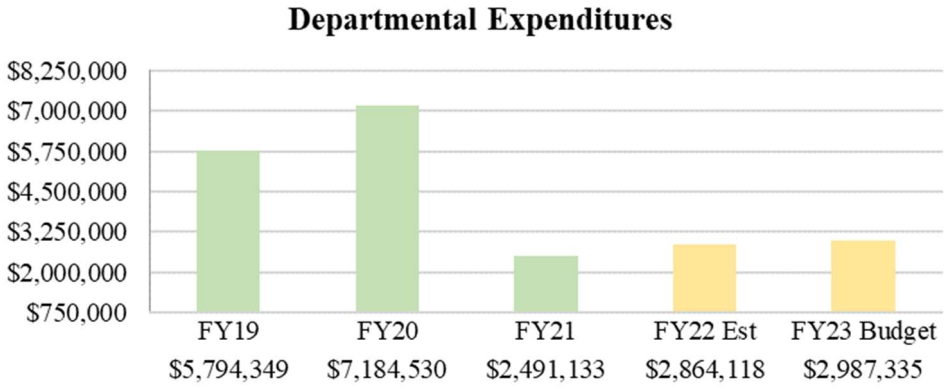
Performance Indicators:

Task	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected
Septic to Sewer Conversion (New)	0	0	0	2
New Commercial/Residential connections	51	61	50	55

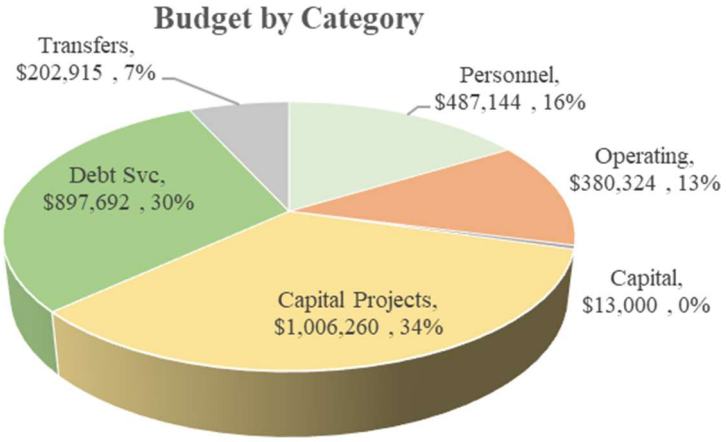
Capital Outlay:

Funding Source	Description	Amount
Current Revenue	Well Point Equipment	5,000
Current Revenue	Plate Compactor	8,000
Carryforward	Sewer Lines R&R	141,138
Carryforward	Chloramine Project	33,659
Carryforward	Public Works Storage Building	107,500
Carryforward	Public Works Admin Building	8,750
Carryforward	Public Works Electrical Upgrade	35,000
Carryforward, Fund Balance, Current Revenue	Ward 1 Phase III	455,213
Carryforward	Ward I Phase IV	100,000
Impact Fees	Ward I Phase IV	125,000
Total		**$1,019,260**

Sewer Department – 535 Water and Sewer Fund - 432



Note: FY19 actual includes a one-time expense for capital loan refinancing. The expense is offset by loan proceeds.



432-535 - SEWER DEPARTMENT
Cost Center Summary

Account 432-535	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
512.0100	Regular Salaries	$ 216,077	$ 304,783	$ 223,730	$ 327,942	7.6 %
514.0100	Overtime - GE	1,441	1,000	7,194	9,000	800.0 %
514.0150	Overtime - Holiday GE	255	9,000	356	1,000	(88.9)%
521.0100	FICA Taxes	15,998	24,083	17,114	25,852	7.3 %
522.2100	Retirement General Employee	32,304	47,312	36,519	29,298	(38.1)%
523.0100	Health Insurance	52,434	82,969	61,502	84,208	1.5 %
523.0300	Insurance & EAP	694	998	756	1,079	8.1 %
524.0100	Workers' Compensation	5,101	7,873	6,307	8,765	11.3 %
	Total Personnel Expenses	**324,304**	**478,018**	**353,478**	**487,144**	**1.9 %**
531.0100	Consulting	229	9,046	9,046	-	(100.0)%
531.0300	Membership Dues	-	200	205	200	- %
531.1600	Contract Services	6,358	11,855	5,000	38,500	224.8 %
531.2000	Engineering Services	-	15,000	-	15,000	- %
540.5100	Travel and Per Diem	-	2,000	250	2,000	- %
541.1100	Communications	822	1,800	850	1,980	10.0 %
544.0500	Operating Lease	164	403	-	-	(100.0)%
544.1500	Rental Expenses	380	10,000	-	10,000	- %
545.1200	Insurance	12,146	13,076	13,593	13,744	5.1 %
545.9900	Insurance Contingency - Vehicle	6,129	-	-	-	- %
546.3400	Repair & Maintenance	6,222	82,516	40,000	130,000	57.5 %
546.3600	Repair & Maintenance - Utility	75,191	80,092	80,000	95,000	18.6 %
546.4000	Vehicle Repair & Maintenance	16,296	20,594	10,000	20,000	(2.9)%
551.1200	Office Supplies	-	700	400	700	- %
552.1500	Fuel and Lubricants	11,617	25,000	17,500	25,200	0.8 %
552.2300	Operating Expenses	4,706	7,500	6,000	5,600	(25.3)%
552.3900	Safety Program Expense	910	3,600	2,500	5,450	51.4 %
552.4200	Small Tools/Equipment	1,679	3,935	3,935	4,000	1.7 %
552.5100	Uniform Purchases And Cleaning	1,670	6,700	2,000	6,950	3.7 %
554.0100	Non-Capitalized Equipment	1,283	8,000	4,000	-	(100.0)%
555.1300	Technical/Training	1,039	6,000	200	6,000	- %
559.0100	Depreciation Expense	469,094	-	475,000	-	- %
595.0000	Doubtful Accts Exp	(1,496)	-	-	-	- %
	Total Operating Expenses	**614,439**	**308,017**	**670,479**	**380,324**	**23.5 %**
564.0100	Machinery & Equipment	-	5,578	5,578	13,000	133.1 %
564.4900	Capital Leases	141,248	27,667	27,667	-	(100.0)%
	Total Capital Purchases	**141,248**	**33,245**	**33,245**	**13,000**	**(60.9)%**

432-535 - SEWER DEPARTMENT
Cost Center Summary

Account 432-535	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
571.0000	SRF Loan-Principal-Reuse Water	17,122	17,316	17,316	17,512	1.1 %
571.0001	SRF Loan - Principal - Sewer - Construction	341,253	338,486	338,486	338,792	0.1 %
571.0100	Princ - Lease	44,449	42,973	44,480	42,208	(1.8)%
571.1900	Principal - Loan 2019	380,345	387,324	387,324	394,340	1.8 %
571.0100-9762	Princ - Lease FPL	1,447	1,530	1,530	1,616	5.6 %
572.0000	SRF Loan-Interest-Reuse Water	3,734	3,597	3,597	3,401	(5.4)%
572.0001	SRF Loan - Interest - Sewer - Construction	42,474	41,571	41,571	41,265	(0.7)%
572.0100	Interest Expense - Lease	999	1,105	1,115	840	(24.0)%
572.1900	Interest Expense - Loan 2019	44,337	37,960	37,960	29,283	(22.9)%
572.0100-9762	Int Exp - Lease FPL	539	496	496	451	(9.1)%
572.9000	Deferred Refunding Expense	27,983	27,984	27,984	27,984	- %
	Total Debt Service	**904,682**	**900,342**	**901,859**	**897,692**	**(0.3)%**
591.0100	Transfer Out - Admin Services	175,800	173,394	173,394	202,915	17.0 %
591.4400	Transfer To Stormwater - Subsidy	39,644	-	-	-	- %
593.0000-1101	Transfer Out - MLK Park	14,717	-	-	-	- %
	Total Transfers-Out	**230,161**	**173,394**	**173,394**	**202,915**	**17.0 %**
	TOTAL EXPENDITURES	**$ 2,214,834**	**$ 1,893,016**	**$ 2,132,455**	**$ 1,981,075**	**4.7 %**

Sewer - 535 — Water and Sewer Fund - 432

Description	Quantity	Unit Price	Total Budget
432-535-512.0100 Regular Salaries			
Regular Salaries	1	327,942	327,942
Totals for GL# 432-535-512.0100: Regular Salaries			327,942
432-535-514.0100 Overtime - GE			
Overtime	1	9,000	9,000
Totals for GL# 432-535-514.0100: Overtime - GE			9,000
432-535-514.0150 Overtime - Holiday GE			
Overtime - Holiday	1	1,000	1,000
Totals for GL# 432-535-514.0150: Overtime - Holiday GE			1,000
432-535-521.0100 FICA Taxes			
FICA Taxes	1	25,852	25,852
Totals for GL# 432-535-521.0100: FICA Taxes			25,852
432-535-522.2100 Retirement General Employee			
General Employee Pension	1	29,298	29,298
Totals for GL# 432-535-522.2100: Retirement General Employee			29,298
432-535-523.0100 Health Insurance			
Health Insurance	1	84,208	84,208
Totals for GL# 432-535-523.0100: Health Insurance			84,208
432-535-523.0300 Life Insurance & EAP			
Life Insurance	1	1,079	1,079
Totals for GL# 432-535-523.0300: Life Insurance & EAP			1,079
432-535-524.0100 Workers' Compensation			
Workers Compensation	1	8,765	8,765
Totals for GL# 432-535-524.0100: Workers' Compensation			8,765
432-535-531.0300 Membership Dues			
FRWA	1	200	200
Totals for GL# 432-535-531.0300: Membership Dues			200
432-535-531.1600 Contract Services			
GPS Device Annually 20202,20208,20211,20510	4	375	1,500
Granitenet Annual Software Support	1	2,000	2,000
Smoke Testing	1	35,000	35,000
Totals for GL# 432-535-531.1600: Contract Services			38,500
432-535-531.2000 Engineering Services			
Engineering Services As Needed	1	15,000	15,000
Totals for GL# 432-535-531.2000: Engineering Services			15,000

Sewer - 535 — Water and Sewer Fund - 432

Description	Quantity	Unit Price	Total Budget
432-535-540.5100 Travel and Per Diem			
Travel and Per Diem	1	2,000	2,000
Totals for GL# 432-535-540.5100: Travel and Per Diem			2,000
432-535-541.1100 Communications			
Cell Service - On Call	12	15	180
Cell Service-Crew	12	50	600
Cell Service-Foreman	12	50	600
Cell Service-Supervisor	12	50	600
Totals for GL# 432-535-541.1100: Communications			1,980
432-535-544.1500 Rental Expenses			
Rental Expenses As Needed	1	10,000	10,000
Totals for GL# 432-535-544.1500: Rental Expenses			10,000
432-535-545.1200 Insurance			
Gen Liab-Auto-Property Insurance	4	3,436	13,744
Totals for GL# 432-535-545.1200: Insurance			13,744
432-535-546.3400 Repair & Maintenance			
Cues Mainline Camera Repair	1	10,000	10,000
Cues Push Camera Repair	1	5,000	5,000
Liftstation 25,40 Improvements /Fence, Apron	1	25,000	25,000
Manhole Ring & Covers	75	400	30,000
Repairs & Maintenance	1	50,000	50,000
Vac Truck Equipment/Repair	1	10,000	10,000
Totals for GL# 432-535-546.3400: Repair & Maintenance			130,000
432-535-546.3600 Repair & Maintenance - Utility			
ARV Repair Or Replacement (Multiple)	1	10,000	10,000
Repair and Maintenance-Utilities	1	85,000	85,000
Totals for GL# 432-535-546.3600: Repair & Maintenance - Utility			95,000
432-535-546.4000 Vehicle Repair & Maintenance			
Vehicle Repair & Maintenance	1	20,000	20,000
Totals for GL# 432-535-546.4000: Vehicle Repair & Maintenance			20,000
432-535-551.1200 Office Supplies			
Office Supplies As Needed	1	700	700
Totals for GL# 432-535-551.1200: Office Supplies			700
432-535-552.1500 Fuel and Lubricants			
Fuel-Oil-Lubricants	1	25,200	25,200
Totals for GL# 432-535-552.1500: Fuel and Lubricants			25,200

Sewer - 535 — Water and Sewer Fund - 432

Description	Quantity	Unit Price	Total Budget
432-535-552.2300 Operating Expenses			
Central Stores Issues	1	5,000	5,000
Chemicals-Lime As Needed	1	600	600
Totals for GL# 432-535-552.2300: Operating Expenses			5,600
432-535-552.3900 Safety Program Expense			
Confined Space Equipment	1	500	500
Personal Protective Equipment	1	1,000	1,000
Safety Cones	1	1,000	1,000
Safety Footwear Program	10	175	1,750
Safety Vest	1	200	200
Safety Zone Signs	1	1,000	1,000
Totals for GL# 432-535-552.3900: Safety Program Expense			5,450
432-535-552.4200 Small Tools/Equipment			
Saws-Wrenches-Hand Tools	1	4,000	4,000
Totals for GL# 432-535-552.4200: Small Tools/Equipment			4,000
432-535-552.5100 Uniform Purchases and Cleaning			
Supervisor's Uniforms	1	400	400
Uniform New Employees	2	1,075	2,150
Uniform Rental-8 Employees	8	550	4,400
Totals for GL# 432-535-552.5100: Uniform Purchases and Cleaning			6,950
432-535-555.1300 Technical/Training			
Technical and Training	1	6,000	6,000
Totals for GL# 432-535-555.1300: Technical/Training			6,000
432-535-564.0100 Machinery & Equipment			
Plate Compactor	1	8,000	8,000
Well Point Equipment / Hoses	1	5,000	5,000
Totals for GL# 432-535-564.0100: Machinery & Equipment			13,000
432-535-571.0000 SRF Loan-Principal-Sewer-Design			
Principal (9-10 Out Of 40 Pymts)	1	17,512	17,512
Totals for GL# 432-535-571.0000: SRF Loan-Principal-Sewer-Design			17,512
432-535-571.0001 SRF Loan-Principal-Sewer-Construction			
SRF EQ Basin Construction Principal Payments 5-6 Of 40	1	338,792	338,792
Totals for GL# 432-535-571.0001: SRF Loan-Principal-Sewer-Construction			338,792
432-535-571.0100 Princ - Lease			
P# 3-6 PW Generator (Shared)	4	708	2,832
P# 7-10 20740 Vac, 20809 F-250	4	9,844	39,376
Totals for GL# 432-535-571.0100: Princ - Lease			42,208

Sewer - 535 — Water and Sewer Fund - 432

Description	Quantity	Unit Price	Total Budget
432-535-571.0100-9762 Princ - Lease FPL			
FPL (3 Out Of 12 Pymts)	1	1,616	1,616
Totals for GL# 432-535-571.0100-9762: Princ - Lease FPL			1,616
432-535-571.1900 Princ-Keybank Loan 2019			
Keybank Principal (8-9 Out Of 18 Pymts)	1	394,340	394,340
Totals for GL# 432-535-571.1900: Princ-Keybank Loan 2019			394,340
432-535-572.0000 SRF Loan-Interest-Sewer-Design			
Interest SRF (9-10) Out Of 40 Pymts)	1	3,401	3,401
Totals for GL# 432-535-572.0000: SRF Loan-Interest-Sewer-Design			3,401
432-535-572.0001 SRF Loan-Interest-Sewer-Construction			
SRF EQ Basin Construction Interest Payments 5-6 Of 40	1	41,265	41,265
Totals for GL# 432-535-572.0001: SRF Loan-Interest-Sewer-Construction			41,265
432-535-572.0100 Int Exp - Lease			
P# 3-6 PW Generator (Shared)	4	43	172
P# 7-10 20740 Vac, 20809 F-250	4	167	668
Totals for GL# 432-535-572.0100: Int Exp - Lease			840
432-535-572.0100-9762 Int Exp - Lease FPL			
FPL (3 Out Of 12 Pymts)	1	451	451
Totals for GL# 432-535-572.0100-9762: Int Exp - Lease FPL			451
432-535-572.1900 Int Exp-Keybank Loan 2019			
Keybank Principal (8-9 Out Of 18 Pymts)	1	29,283	29,283
Totals for GL# 432-535-572.1900: Int Exp-Keybank Loan 2019			29,283
432-535-572.9000 Deferred Refunding Exp			
Loss On Refunding - (4 of 9)	1	27,984	27,984
Totals for GL# 432-535-572.9000: Deferred Refunding Exp			27,984
432-535-591.0100 Transfer To General Fund - Allocations			
Allocations	1	202,915	202,915
Totals for GL# 432-535-591.0100: Transfer To General Fund - Allocations			202,915
Totals for Dept 535-Sewer Department			**$ 1,981,075**

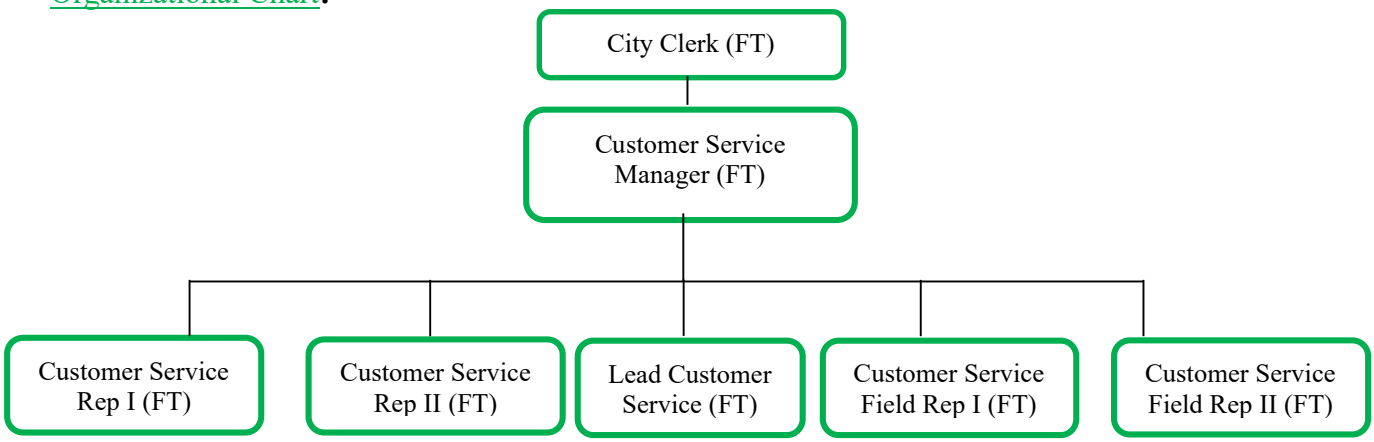
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Customer Service Department – 536 Water and Sewer Fund - 432

Department Mission:
To provide centralized customer service functions to customers of the City utilizing Water, Sewer, Solid Waste, Reclaimed Water, and Stormwater. The major areas associated with this responsibility include Meter Reading, Billing, Collections, and excellent customer service.

Primary Duties:
Responsible for calculation and preparation of customer bills, resolving billing exceptions, collection and processing service orders and special/final bill requests, and generating reports. Customer Service Field Representatives are responsible for securing accurate and timely readings. They record meter readings by automatic meter reading technology that interfaces with the Utility Billing System. They also performs special readings, leak notifications, and initiates service orders based on field observations.

Organizational Chart:



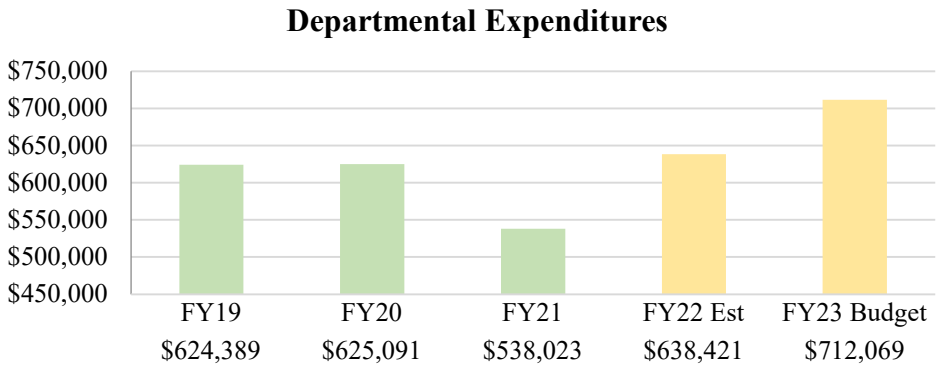
Department Objectives:
- Produce timely billing each and every time.
- Reduce the number of meter re-reads monthly.
- Keep accurate billing records resulting in few adjustments.
- Continuing education classes through online learning classes.

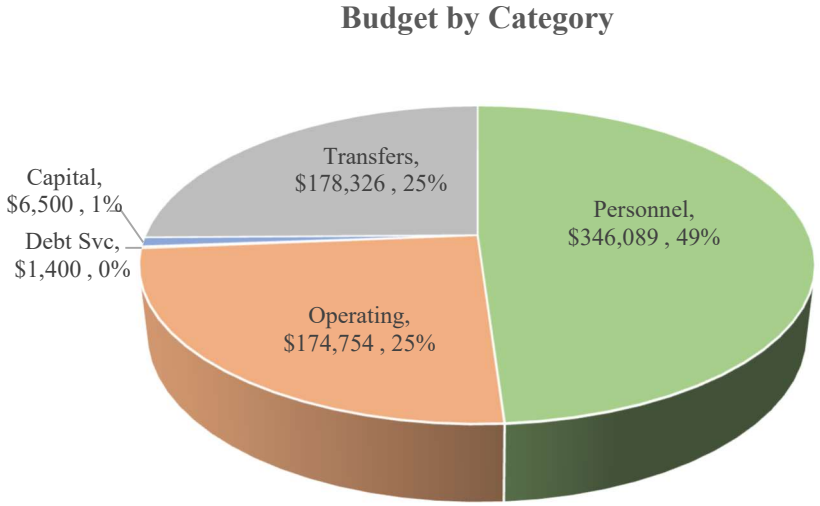
Goals & Accomplishments:
- To communicate the advantages of going paperless.
- Cross training each team member.
- To complete an audit of major billing items.
- Improved the number turn offs prior to FY 2021 by reaching out to customers.
- To close the gap between the total water purchased and total water consumed.
- To reduce collections per monthly average by reaching out to customers.
- Outsource printing physical water bills.

Customer Service Department – 536 Water and Sewer Fund - 432

Performance Indicators:

Task	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Est	FY2023 Projected
Gallons Purchased (Water) Avg	41,429,626	44,933,658	42,966,422	40,552,550	42,000,000
Gallons Sold (Consumption) Avg	37,000,700	35,305,500	34,001,383	35,147,000	39,000,000
Customers Paperless Billing	20% of 4760	26% of 4811	32% of 4900	41% of 4900	45% of 4900
Avg Turn Offs per cycle	50	35	20	16	16
Avg Collections per Month	5	1-2	1-2	1-2	1-2





432-536 - CUSTOMER SERVICE
Cost Center Summary

Account 432-536	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
512.0100	Regular Salaries	$ 223,036	$ 231,086	$ 188,890	$ 245,331	6.2 %
514.0100	Overtime - GE	68	1,000	402	1,000	- %
521.0100	FICA Taxes	15,905	17,754	13,850	19,112	7.6 %
522.2100	Retirement General Employee	33,419	36,096	29,984	21,661	(40.0)%
523.0100	Health Insurance	49,414	61,098	41,107	51,540	(15.6)%
523.0300	Insurance & EAP	723	781	606	807	3.3 %
524.0100	Workers' Compensation	2,584	3,135	662	3,138	0.1 %
529.0000	Career Advancement	-	-	-	3,500	- %
	Total Personnel Expenses	**325,149**	**350,950**	**275,501**	**346,089**	**(1.4)%**
531.0100	Consulting	-	-	-	5,000	- %
531.0300	Membership Dues	-	-	194	-	- %
531.1600	Contract Services	1,509	10,954	17,182	2,300	(79.0)%
540.5100	Travel and Per Diem	940	2,100	250	4,350	107.1 %
541.1100	Communications	2,208	2,280	3,880	2,280	- %
542.1200	Postage/Mailing Service	28,555	34,400	34,608	34,400	- %
545.1200	Insurance	9,704	10,564	10,899	11,244	6.4 %
546.3400	Repair & Maintenance	2,178	3,839	-	5,280	37.5 %
546.4000	Vehicle Repair & Maintenance	1,327	2,400	2,400	2,400	- %
547.5100	Printing And Binding	2,497	7,500	7,500	7,500	- %
549.9600	Bank Service Charges	58,571	66,500	66,500	74,050	11.4 %
551.1200	Office Supplies	2,553	3,436	3,436	3,400	(1.0)%
552.1500	Fuel and Lubricants	4,420	5,000	5,000	7,200	44.0 %
552.2300	Operating Expenses	2,027	5,000	6,276	6,440	28.8 %
552.3900	Safety Program Expense	243	1,360	1,360	1,400	2.9 %
552.4200	Small Tools/Equipment	3,498	1,700	3,329	2,300	35.3 %
552.5100	Uniform Purchases And Cleaning	1,889	2,190	2,190	2,190	- %
554.0100	Non-Capitalized Equipment	1,424	2,444	2,444	1,200	(50.9)%
555.1300	Technical/Training	1,121	4,550	1,500	6,820	49.9 %
559.0100	Depreciation Expense	6,717	-	7,500	-	- %
	Total Operating Expenses	**131,381**	**166,217**	**176,448**	**179,754**	**8.1 %**
564.0100	Machinery & Equipment	-	26,270	26,270	6,500	(75.3)%
	Total Capital Purchases	**-**	**26,270**	**26,270**	**6,500**	**(75.3)%**
571.0100	Princ - Lease	9,068	1,946	2,429	-	(100.0)%
571.0100-9762	Princ - Lease FPL	979	1,036	1,036	1,094	5.6 %
572.0100	Interest Expense - Lease	191	24	24	-	(100.0)%
572.0100-9762	Int Exp - Lease FPL	365	336	336	306	(8.9)%
	Total Debt Service	**10,603**	**3,342**	**3,825**	**1,400**	**(58.1)%**

432-536 - CUSTOMER SERVICE
Cost Center Summary

Account 432-536	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
591.0100	Transfer Out - Admin Services	157,960	156,377	156,377	178,326	14.0 %
	Total Transfers-Out	**157,960**	**156,377**	**156,377**	**178,326**	**14.0 %**
	TOTAL EXPENDITURES	**$ 625,093**	**$ 703,156**	**$ 638,421**	**$ 712,069**	**1.3 %**

Customer Service - 536 — Water and Sewer Fund - 432

Description	Quantity	Unit Price	Total Budget
432-536-512.0100 Regular Salaries			
Regular Salaries	1	245,331	245,331
Totals for GL# 432-536-512.0100: Regular Salaries			245,331
432-536-514.0100 Overtime - GE			
Overtime	1	1,000	1,000
Totals for GL# 432-536-514.0100: Overtime - GE			1,000
432-536-521.0100 FICA Taxes			
FICA Taxes	1	19,112	19,112
Totals for GL# 432-536-521.0100: FICA Taxes			19,112
432-536-522.2100 Retirement General Employee			
General Employee Pension	1	21,661	21,661
Totals for GL# 432-536-522.2100: Retirement General Employee			21,661
432-536-523.0100 Health Insurance			
Health Insurance	1	51,540	51,540
Totals for GL# 432-536-523.0100: Health Insurance			51,540
432-536-523.0300 Life Insurance & EAP			
Life Insurance	1	807	807
Totals for GL# 432-536-523.0300: Life Insurance & EAP			807
432-536-524.0100 Workers' Compensation			
Workers Compensation	1	3,138	3,138
Totals for GL# 432-536-524.0100: Workers' Compensation			3,138
432-536-529.0000 Career Advancement			
Career Advancement	1	3,500	3,500
Totals for GL# 432-536-529.0000-Career Advancement			3,500
432-536-531.0100 Consulting			
GIS Consulting	1	5,000	5,000
Totals for GL# 432-536-531.0100-Consulting			5,000
432-536-531.1600 Contract Services			
Fox Collection Services	1	1,500	1,500
GPS Annually Vehicle 20455	1	400	400
GPS Annually Vehicle 20483	1	400	400
Totals for GL# 432-536-531.1600: Contract Services			2,300
432-536-540.5100 Travel and Per Diem			
CSR Mileage and Per Diem	6	125	750
Training Conference: Hotel Expense	6	600	3,600
Totals for GL# 432-536-540.5100: Travel and Per Diem			4,350

Customer Service - 536 — Water and Sewer Fund - 432

Description	Quantity	Unit Price	Total Budget
432-536-541.1100 Communications			
Customer Service Office Mobile Phone	12	40	480
Verizon Wireless Mi-Fi + Wireless CSR Field 1	12	75	900
Verizon Wireless Mi-Fi + Wireless CSR Field 2	12	75	900
Totals for GL# 432-536-541.1100: Communications			2,280
432-536-542.1200 Postage/Mailing Services			
City Hall Postage Meter	4	600	2,400
Mailing Service - Utility Bills	1	32,000	32,000
Totals for GL# 432-536-542.1200: Postage/Mailing Services			34,400
432-536-545.1200 Insurance			
General Liability, Auto, Property Insurance	4	2,811	11,244
Totals for GL# 432-536-545.1200: Insurance			11,244
432-536-546.3400 Repair & Maintenance			
Annual Subscription Fee R900 Mrx920-V4-Assemble	1	5,280	5,280
Totals for GL# 432-536-546.3400: Repair & Maintenance			5,280
432-536-546.4000 Vehicle Repair & Maintenance			
FA #20455 Vehicle Maintenance - Frontier	1	600	600
FA #20455 Vehicle Maintenance - Frontier Tires	1	600	600
FA #20483 Vehicle Maintenance - Frontier	1	600	600
FA #20483 Vehicle Maintenance - Frontier Tires	1	600	600
Totals for GL# 432-536-546.4000: Vehicle Repair & Maintenance			2,400
432-536-547.5100 Printing and Binding			
Printing and Binding	1	7,500	7,500
Totals for GL# 432-536-547.5100: Printing and Binding			7,500
432-536-549.9600 Bank Service Charges			
Bank Charges	1	7,050	7,050
Credit Card Fees	1	47,000	47,000
Merchant Fees	1	20,000	20,000
Totals for GL# 432-536-549.9600: Bank Service Charges			74,050
432-536-551.1200 Office Supplies			
Office Supplies	4	300	1,200
Toner Cartridges For Billing M607	8	275	2,200
Totals for GL# 432-536-551.1200: Office Supplies			3,400
432-536-552.1500 Fuel and Lubricants			
Frontier #20455 Vehicle	1	3,600	3,600
Frontier #20483 Vehicle	1	3,600	3,600
Totals for GL# 432-536-552.1500: Fuel and Lubricants			7,200

Customer Service - 536 — Water and Sewer Fund - 432

Description	Quantity	Unit Price	Total Budget
432-536-552.2300 Operating Expenses			
Bank Supplies	1	240	240
Emergency Towing	2	150	300
ESRI-ArcGIS Online User License (Level 1 & 2)	2	500	1,000
Florida Notary	3	100	300
Manatee County Recording Fees	1	4,000	4,000
The UPS Store Neptune RMA	12	50	600
Totals for GL# 432-536-552.2300: Operating Expenses			6,440
432-536-552.3900 Safety Program Expense			
PPE Central Store Issues	6	150	900
Safety Shoes	4	125	500
Totals for GL# 432-536-552.3900: Safety Program Expense			1,400
432-536-552.4200 Small Tools/Equipment			
Ferguson Waterworks Data Log Flashlight Plus Freight	2	150	300
Ipad Accessories:	2	300	600
Tools/Supplies For Field Reps	2	700	1,400
Totals for GL# 432-536-552.4200: Small Tools/Equipment			2,300
432-536-552.5100 Uniform Purchases and Cleaning			
Cintas Uniform Service Rental CSFR I	1	420	420
Cintas Uniform Service Rental CSFR II	1	420	420
Uniform Shirts	6	225	1,350
Totals for GL# 432-536-552.5100: Uniform Purchases and Cleaning			2,190
432-536-554.0100 Non-Capitalized Equipment			
Verizon Wireless Ipad Replacement	1	1,200	1,200
Totals for GL# 432-536-554.0100: Non-Capitalized Equipment			1,200
432-536-555.1300 Technical/Training			
Conference - Customer Service Registration	4	700	2,800
Fred Pryor Training/ Or Linked In Membership	4	325	1,300
FW&PCOA Backflow Repair Course & Exam	2	305	610
FW&PCOA Backflow Tester Course & Exam	2	405	810
Water Distribution Course Level 1 -Field Reps	2	325	650
Water Distribution Course Level 2 -Field Reps	2	325	650
Totals for GL# 432-536-555.1300: Technical/Training			6,820
432-536-564.0100 Machinery & Equipment			
R900 Belt Clip Transceiver V3 Item N13302100	1	6,500	6,500
Totals for GL# 432-536-564.0100: Machinery & Equipment			6,500
432-536-571.0100-9762 Princ - Lease FPL			
FPL (3 Out Of 12 Pymts)	2	1,094	1,094
Totals for GL# 432-536-571.0100-9762: Princ - Lease FPL			1,094

Customer Service - 536 — Water and Sewer Fund - 432

Description	Quantity	Unit Price	Total Budget
432-536-572.0100-9762 Int Exp - Lease FPL			
FPL (3 Out Of 12 Pymts)	1	306	306
Totals for GL# 432-536-572.0100-9762: Int Exp - Lease FPL			306
432-536-591.0100 Transfer To General Fund - Allocations			
Allocations	1	178,326	178,326
Totals for GL# 432-536-591.0100: Transfer To General Fund - Allocations			178,326
Totals for Dept 536-Customer Service			**$ 712,069**

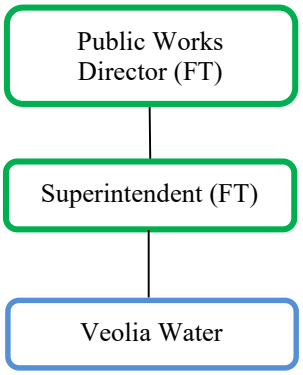
Waste Water Treatment Plant (WWTP) – 537 Water and Sewer Fund - 432

Department Mission:
Collection and treatment of wastewater, as well as continuous maintenance and operation of the wastewater treatment plant and the collection system. Fully comply with all permit and regulatory requirements.

Primary Duties:
Operated by Veolia Water by contract. Responsible for efficient and environmentally safe operation. Treat wastewater to standards set by applicable regulatory agencies. Perform additional capital projects as contracted.

Organizational Chart:

NO CITY EMPLOYEES



Department Objectives:
- Reduce gallons of sewage treated by reducing I&I.
- Reduce cost for operations through equalization of the flow through the WWTF.
- Maintaining 41 lift station throughout the City.
- Maintain adequate supply of reclaimed water for use.

Goals & Accomplishments:
- Completed two million gallon equalization basin to reduce inflow and infiltration.
- Work towards all major lift stations to have generated power.
- To upgrade the SCADA system at the Lift Stations and power plant to measure the infiltration of water intrusion.

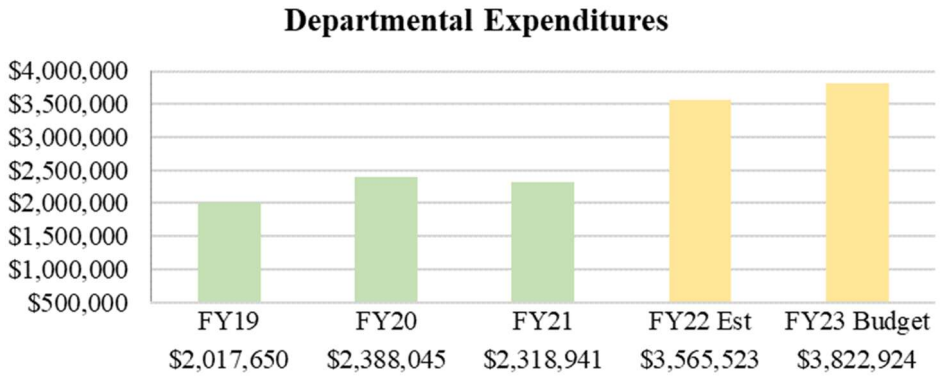
Waste Water Treatment Plant (WWTP) – 537 Water and Sewer Fund - 432

Performance Indicators:

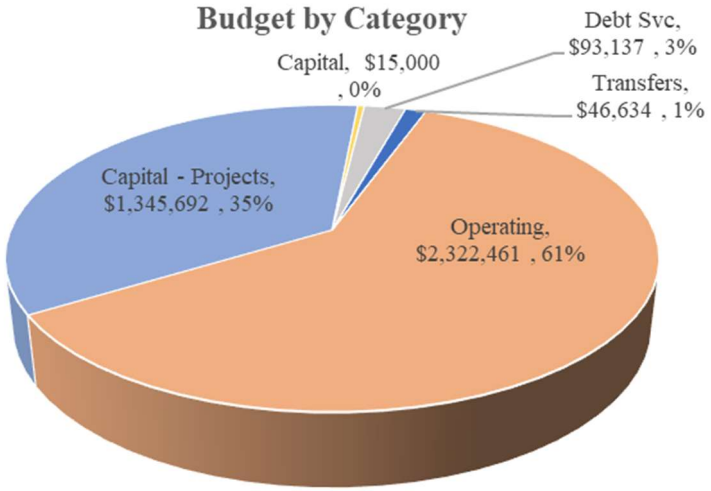
Task	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected
Lift Station with Generator power	40%	50%	60%	90%

Capital Outlay:

Funding Source	Description	Amount
Carryforward	WWTP Storage Building	300,000
Carryforward	WWTP Upgrades	695,692
ARPA - Grant	WWTP Expansion	595,000
Fund Balance	WWTP Expansion	50,000
Impact Fees	WWTP Expansion	300,000
Total		**$1,940,692**



*ARPA funding not included in graphs



432-537 - WWTP
Cost Center Summary

Account 432-537	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
531.1600	Contract Services	$ 1,583,874	$ 1,629,625	$ 1,629,625	$ 1,656,663	1.7 %
531.2000	Engineering Services	32,060	62,110	62,110	50,000	(19.5)%
543.0000	Utility Services	246,460	281,120	280,000	300,000	6.7 %
544.1500	Rental Expenses	-	53,743	53,743	45,000	(16.3)%
545.1200	Insurance	61,555	68,298	71,065	107,038	56.7 %
546.3400	Repair & Maintenance	8,294	119,787	107,880	133,550	11.5 %
546.4000	Vehicle Repair & Maintenance	9,315	6,500	3,000	6,500	- %
552.0000	Operating Expenses - Veolia	886	2,000	2,000	3,000	50.0 %
552.1500	Fuel and Lubricants	2,935	10,000	12,000	16,450	64.5 %
552.2300	Operating Expenses	42	2,700	500	3,560	31.9 %
552.3900	Safety Program Expense	-	200	-	200	- %
552.4200	Small Tools/Equipment	40	500	100	500	- %
559.0100	Depreciation Expense	98,792	-	100,000	-	- %
	Total Operating Expenses	**2,044,253**	**2,236,583**	**2,322,023**	**2,322,461**	**3.8 %**
564.0100	Machinery & Equipment	13,995	17,198	17,198	-	(100.0)%
564.4900	Capital Leases	114,811	2,689	2,689	15,000	457.8 %
	Total Capital Purchases	**128,806**	**19,887**	**19,887**	**15,000**	**(24.6)%**
571.0100	Princ - Lease	65,308	80,760	80,760	81,804	1.3 %
571.0100-9762	Princ - Lease FPL	5,434	5,745	5,745	6,069	5.6 %
572.0100	Interest Expense - Lease	3,272	2,660	2,660	1,532	(42.4)%
572.0100-9762	Int Exp - Lease FPL	2,024	1,864	1,864	1,694	(9.1)%
573.0500	New Debt Service - Leases	-	-	-	2,038	- %
	Total Debt Service	**76,038**	**91,029**	**91,029**	**93,137**	**2.3 %**
591.0100	Transfer Out - Admin Services	29,444	32,144	32,144	46,634	45.1 %
	Total Transfers-Out	**29,444**	**32,144**	**32,144**	**46,634**	**45.1 %**
	TOTAL EXPENDITURES	**$ 2,278,541**	**$ 2,379,643**	**$ 2,465,083**	**$ 2,477,232**	**4.1 %**

Waste Water Treatment Plant - 537 — Water and Sewer Fund - 432

Description	Quantity	Unit Price	Total Budget
432-537-531.1600 Contract Services			
Apex Pest Control	1	250	250
Contract-Veolia (January - September)	9	138,931	1,250,379
Contract-Veolia (October - December)	3	135,345	406,034
Totals for GL# 432-537-531.1600: Contract Services			1,656,663
432-537-531.2000 Engineering Services			
Engineering Services - WWTP	1	50,000	50,000
Totals for GL# 432-537-531.2000: Engineering Services			50,000
432-537-543.0000 Utility Services			
Utility Services-WWTP	1	300,000	300,000
Totals for GL# 432-537-543.0000: Utility Services			300,000
432-537-544.1500 Rental Expenses			
Rental Expense - 800K Generator	1	45,000	45,000
Totals for GL# 432-537-544.1500: Rental Expenses			45,000
432-537-545.1200 Insurance			
B-1 Pollution and Remediation	1	3,350	3,350
Flood Insurance (May)	1	9,148	9,148
Gen Liab-Auto-Property Insurance	4	23,635	94,540
Totals for GL# 432-537-545.1200: Insurance			107,038
432-537-546.3400 Repair & Maintenance			
AC Maintenance (Quarterly)	1	550	550
New Sand For Filters	1	50,000	50,000
Repair and Maintenance	1	12,000	12,000
Trojan UV Bulbs	1	56,000	56,000
UV Light Sleeve	10	1,500	15,000
Totals for GL# 432-537-546.3400: Repair & Maintenance			133,550
432-537-546.4000 Vehicle Repair & Maintenance			
Vehicle Repair and Maintenance	1	6,500	6,500
Totals for GL# 432-537-546.4000: Vehicle Repair & Maintenance			6,500
432-537-552.0000 Operating Expenses - Veolia			
Operating Expenses-Veolia	1	3,000	3,000
Totals for GL# 432-537-552.0000: Operating Expenses - Veolia			3,000
432-537-552.1500 Fuel and Lubricants			
Fuel For Vehicles	1	16,450	16,450
Totals for GL# 432-537-552.1500: Fuel and Lubricants			16,450

Waste Water Treatment Plant - 537 — Water and Sewer Fund - 432

Description	Quantity	Unit Price	Total Budget
432-537-552.2300 Operating Expenses			
Fiber Line	1	660	660
Fire Extinguisher Maint/Replace	1	400	400
Operating Expenses	1	2,500	2,500
Totals for GL# 432-537-552.2300: Operating Expenses			3,560
432-537-552.3900 Safety Program Expense			
Personal Protective Equipment	1	200	200
Totals for GL# 432-537-552.3900: Safety Program Expense			200
432-537-552.4200 Small Tools/Equipment			
Tools As Needed	1	500	500
Totals for GL# 432-537-552.4200: Small Tools/Equipment			500
432-537-564.4900 Capital Leases			
John Deere Gator	1	15,000	15,000
Totals for GL# 432-537-564.4900: Capital Leases			15,000
432-537-571.0100 Princ - Lease			
P# 11-14 20646 & 20667	4	13,107	52,428
P# 7-10 20740 Vac Trk	4	7,344	29,376
Totals for GL# 432-537-571.0100: Princ - Lease			81,804
432-537-571.0100-9762 Princ - Lease FPL			
FPL (3 Out Of 12 Pymts)	1	6,069	6,069
Totals for GL# 432-537-571.0100-9762: Princ - Lease FPL			6,069
432-537-572.0100 Int Exp - Lease			
P# 11-14 20646 & 20667	4	258	1,032
P# 7-10 20740 Vac Trk	4	125	500
Totals for GL# 432-537-572.0100: Int Exp - Lease			1,532
432-537-572.0100-9762 Int Exp - Lease FPL			
FPL (3 Out Of 12 Pymts)	1	1,694	1,694
Totals for GL# 432-537-572.0100-9762: Int Exp - Lease FPL			1,694
432-537-573.0500 New Debt Service - Leases			
New Debt Svc - JD Gator	2	1,019	2,038
Totals for GL# 432-537-573.0500: New Debt Service - Leases			2,038
432-537-591.0100 Transfer To General Fund - Allocations			
Allocations To General Fund	1	46,634	46,634
Totals for GL# 432-537-591.0100: Transfer To General Fund - Allocations			46,634
Totals for Dept 537-Waste Water Treatment Plant			**$ 2,477,232**

432 - WATER AND SEWER FUND
Grants Summary

Account	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					- %
731.0100-9700	ARPA Planning	-	45,000	-	-	(100.0)%
746.3400-9033	Toilet Rebate Program - FY20	2,139	-	-	-	- %
746.3400-9042	Toilet Rebate Program - FY21	3,707	9,543	3,826	-	(100.0)%
	Total Grant Expenses	**5,846**	**54,543**	**3,826**	**-**	**(200.0)%**
761.0100-9707	Land for WWTP Expansion	-	625,000	-	625,000	- %
762.0000-9701	WWTP Generator	-	618,000	-	-	(100.0)%
763.0000-9705	Inflow and Infiltration	-	728,158	-	728,158	- %
763.0100-9039	Ward 1 - Phase III	-	1,570,385	-	1,570,385	- %
764.0100-9704	ARPA Lift Station Upgrades	-	536,234	-	536,234	- %
	Total Capital Grant Expenses	**-**	**4,077,777**	**-**	**3,459,777**	**(100.0)%**
	TOTAL EXPENDITURES	**$ 5,846**	**$ 4,132,320**	**$ 3,826**	**$ 3,459,777**	**(300.0)%**

432 - WATER AND SEWER FUND
Capital Projects Summary

Account	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					- %
661.1000-2029	WWTP Expansion	-	-	-	350,000	- %
	Total Capital Projects - Land	**-**	**-**	**-**	**350,000**	**- %**
662.0000-1425	Chloramines - Building	25,190	2,869	869	-	(100.0)%
662.0000-2127	WWTP Upgrades	19,129	3,100	3,100	-	(100.0)%
662.0000-2129	WWTP Storage Building	-	300,000	300,000	300,000	- %
662.0000-2135	PW Electrical Upgrade	-	74,209	74,209	74,209	- %
662.0000-2238	PW Admin Building	-	17,500	17,500	17,500	- %
662.0000-4215	PW Storage Building	-	215,000	215,000	215,000	- %
	Total Capital Projects - Building	**44,319**	**612,678**	**610,678**	**606,709**	**(200.0)%**
663.0000-1423	I&I Program	-	1,892	1,891	-	(100.0)%
663.0000-1425	Chloramines Injection System	3,004	4,500	4,500	-	(100.0)%
663.0000-1426	Fire Protection Upgrades	-	1,407	1,406	-	(100.0)%
663.0000-1728	Equalization Basin	-	19,078	19,078	-	(100.0)%
663.0000-2023	I & I Program	203,267	1,239,750	1,248,014	846,471	(31.7)%
663.0000-2024	Water Lines R&R	-	-	-	228,948	- %
663.0000-2121	Lift Station Upgrades	-	12,280	12,280	-	(100.0)%
663.0000-2022	Sewer Line R&R	-	-	-	141,138	- %
663.0000-2122	Sewer Line R&R	34,607	141,138	141,138	-	(100.0)%
663.0000-2124	Water Line R&R	11,000	237,786	237,786	-	(100.0)%
663.0000-2271	Ward 1 - Phase IV	-	200,000	200,000	450,000	125.0 %
663.0000-2782	15th Street Utility Replacement	42,781	-	-	-	- %
663.0000-9039	Ward 1 Phase 3	-	400,000	400,000	1,163,424	190.9 %
663.0100-1728	EQ Basin - Design	26	-	-	-	- %
663.0200-1728	EQ Basin - Construction	14,032	302,397	302,398	-	(100.0)%
	Total Capital Projects - Improvements	**308,717**	**2,560,228**	**2,568,491**	**2,829,981**	**(515.8)%**
664.0100-1425	Chloramine Project	156,659	86,213	89,082	33,659	(61.0)%
664.0100-2021	Lift Station Upgrade	80,479	-	-	304,850	- %
664.0100-2023	I&I - Equipment	-	6,372	6,372	-	(100.0)%
664.0100-2027	WWTP Upgrades	32,000	-	-	695,692	- %
664.0100-2121	Lift Station Upgrades	63,191	547,259	538,086	-	(100.0)%
664.0100-2127	WWTP Upgrades	21,272	797,340	797,340	-	(100.0)%
	Total Capital Projects - Equipment	**353,601**	**1,437,184**	**1,430,880**	**1,034,201**	**(361.0)%**
	Total Capital Projects	**706,637**	**4,610,090**	**4,610,049**	**4,820,891**	**(1,076.8)%**

432 - WATER AND SEWER FUND
Summary

Account	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	TOTAL FUND EXPENDITURES	**$ 8,802,977**	**$16,643,344**	**$12,745,307**	**$16,467,124**	**(1.1)%**

440 - STORMWATER FUND
Fund Summary

	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
Beginning Fund Balances	$ 6,374,906	$ 6,780,456	$ 7,232,578	$ 7,521,509	10.9 %
Revenues					
Charges for Services	920,631	963,839	958,952	1,002,500	- %
Interest Revenue	2,702	3,527	3,100	1,600	(54.6)%
Miscellaneous	1,124	7,212	7,212	-	(100.0)%
Transfers In	79,288	133,046	133,046	-	(100.0)%
Debt/Lease Proceeds	-	11,539	-	175,000	1,416.6 %
Non-Revenue/Fund Balance	-	440,117	-	1,527,870	247.2 %
Total Revenues	**1,003,745**	**1,559,280**	**1,102,310**	**2,706,970**	**73.6 %**
Expenses					
Personnel Costs	174,930	273,860	204,231	290,236	6.0 %
Operating Expense	258,146	219,680	447,249	177,754	(19.1)%
Capital Expense	114,811	1,238,459	659,050	1,798,653	45.2 %
Debt Service	445,394	269,196	269,811	293,647	9.1 %
Transfer Out	124,873	126,414	126,414	146,680	16.0 %
Total Expenditure	**1,118,154**	**2,127,609**	**1,706,755**	**2,706,970**	**27.2 %**
Excess Revenue Over (Under) Expenditures (Modified Accrual)	(114,409)	(568,329)	(604,445)	-	- %
Conversion to Full Accrual	(519,959)	(1,020,451)	(893,376)	(358,594)	(64.9)%
Excess Revenue Over (Under) Expenditures	405,550	452,122	288,931	358,594	(20.7)%
Total Net Position, End of Year	**6,780,456**	**7,232,578**	**7,521,509**	**7,880,103**	**9.0 %**
Net Investement in Capital Assets	5,799,091	6,818,511	6,003,424	7,325,760	7.4 %
Restricted Net Position	177,065	177,065	177,065	177,065	- %
Unrestricted Net Position	804,300	237,002	1,341,020	377,278	59.2 %
Total Net Position, End of Year	**$ 6,780,456**	**$ 7,232,578**	**$ 7,521,509**	**$ 7,880,103**	**9.0 %**

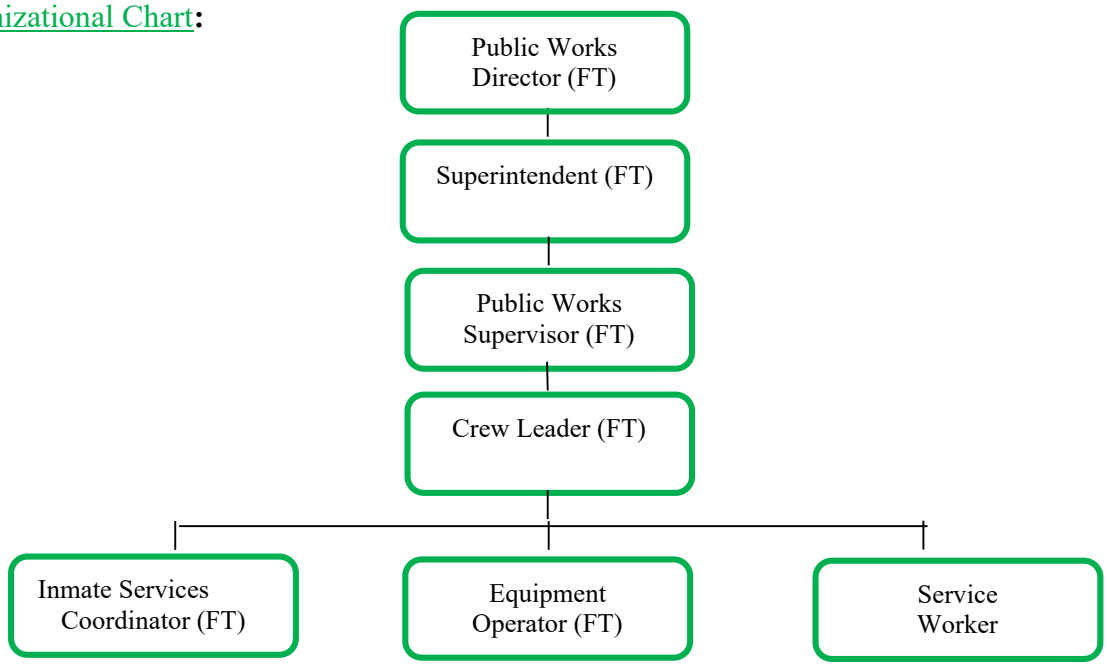
Capital Expenses includes department capital expense and fund level Capital Improvement projects.

Stormwater Department – 538 Stormwater Fund - 440

Department Mission:
To enhance the quality of life in Palmetto by providing environmental protection and flood control through stormwater management.

Primary Duties:
Responsible for the development of the stormwater management plan and improvement of storm water drainage quality. Maintenance of 64 storm sewer miles. Monitor all major outfalls (river/bay), compliance with National Pollution Discharge Elimination System (NPDES) permit through the Department of Environmental Protection (DEP).

Organizational Chart:



Department Objectives:

- Continue striving to alleviate all flooding within the City.
- Maintain ditches by mowing and reshaping to control flow and maintain some vegetation for filtering the water. Continue to install new Drainage pipes throughout the City.
- Control flooding thru out the City of Palmetto by repairing, cleaning and replacing storm pipes.
- Maintain all service connections and install new services. Make sure inspection are done throughout the City.
- Maintain 5,872 miles of roadway that removes approximately 1369 pounds of Phosphorus from the system.

Stormwater Department – 538 Stormwater Fund - 440

Goals & Accomplishments:

- Continue to clean the stormwater system for best water quality to control flooding.
- Install additional water quality continuous deflective separation units (CDS) throughout the City.
- Maintain four silt boxes at various location throughout the City.
- Inspect and perform maintenance as needed to all City owed ponds in accordance with SWFWMD permit requirements.

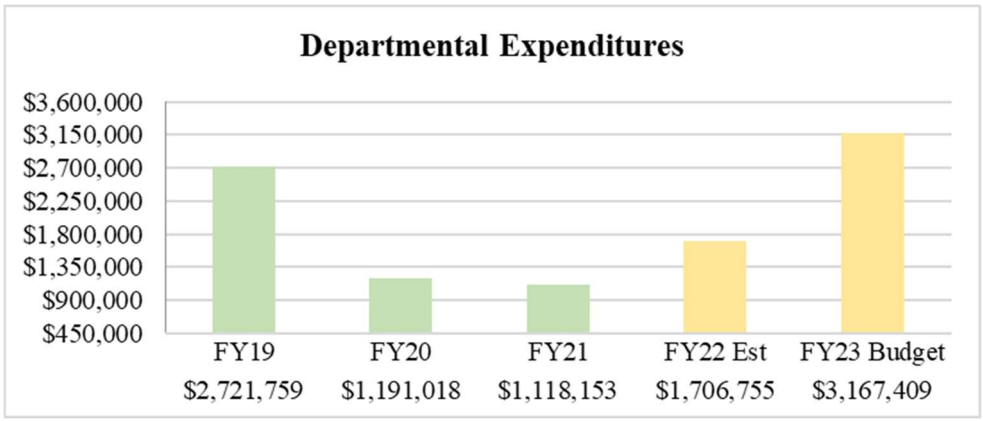
Performance Indicators:

Task	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected
Continuous Deflective Separation (CDS)	3	3	3	3
Total Sweeper Miles	4,968	3,820	4,519	4,000
Total Sweeper Debris removed - Pounds	1,895	5,280	4,680	4,000

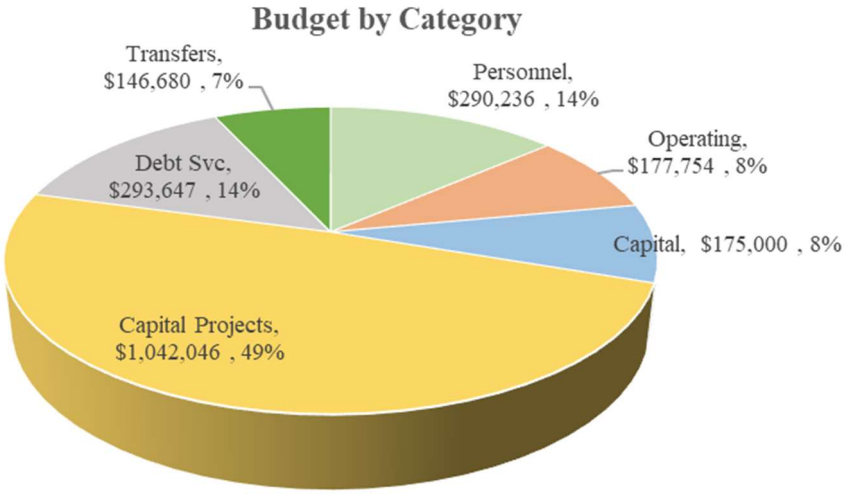
Capital Outlay:

Funding Source	Description	Amount
Carryforward	4th & 10th Ave	133,046
Carryforward	Public Works Electrical Upgrade	14,000
Carryforward	Public Works Storage Building	41,500
Carryforward	Ward 1 Phase IV	50,000
Carryforward	Public Works Admin Building	3,500
Carryforward	27th Ave Blvd Box Culvert	250,000
Carryforward	Dredging Projects	150,000
Fund Balance	Dredging Projects	304,217
Current Revenue	Dredging Projects	95,783
ARPA	Ward I Phase III	581,607
Total		**$1,623,653**

Stormwater Department – 538 Stormwater Fund - 440



Note: FY19 actual includes a one-time expense for capital loan refinancing. The expense is offset by loan proceeds.



440-000 - STORMWATER REVENUE
Fund Revenue Summary

Account 440-000	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	REVENUES					
331.3500-9045	American Rescue Plan Act	$ -	$ 581,607	$ -	$ -	(100.0)%
	TOTAL INTERGOVERNMENTAL REVENUE	**-**	**581,607**	**-**	**-**	**(100.0)%**
343.9100	Stormwater Charges	916,916	960,233	955,652	1,000,000	4.1 %
343.9900	Stormwater Penalties	3,715	3,606	3,300	2,500	(30.7)%
	Total Stormwater Services	**920,631**	**963,839**	**958,952**	**1,002,500**	**4.0 %**
	TOTAL UTILITY SERVICES	**920,631**	**963,839**	**958,952**	**1,002,500**	**4.0 %**
361.0100	Investment Earnings	2,702	3,527	3,100	1,600	(54.6)%
	TOTAL INTEREST REVENUE	**2,702**	**3,527**	**3,100**	**1,600**	**(54.6)%**
364.4100	Disposition Of Fixed Assets	-	4,950	4,950	-	(100.0)%
369.7400	Other Misc Revenue	-	348	348	-	(100.0)%
369.7401	Other Misc Rev/Ins Premium Reimb	1,124	1,914	1,914	-	(100.0)%
	TOTAL MISCELLANEOUS REVENUE	**1,124**	**7,212**	**7,212**	**-**	**(100.0)%**
381.7432	Transfer In - Subsidy - Water	39,644	-	-	-	- %
381.7433	Transfer In - Subsidy - Sewer	39,644	-	-	-	- %
381.9307-2246	4th St/10th Ave Stormdrain Proj	-	133,046	133,046	-	(100.0)%
	Total Transfers-In	**79,288**	**133,046**	**133,046**	**-**	**(100.0)%**
383.7000	Capital Lease Inception	-	11,539	-	175,000	1,416.6 %
	Total Debt/Lease Proceeds	**-**	**11,539**	**-**	**175,000**	**1,416.6 %**
399.0000	Funding From Fund Balance - Outstanding Enc	-	11,822	-	-	(100.0)%
399.6000	Funding From Equity - Capital Proj	-	428,295	-	1,527,870	256.7 %
	Total Non-Revenue Sources	**-**	**440,117**	**-**	**1,527,870**	**247.2 %**
	TOTAL OTHER FINANCING SOURCES	**79,288**	**584,702**	**133,046**	**1,702,870**	**191.2 %**
	Total Revenue	**$ 1,003,745**	**$ 2,140,887**	**$ 1,102,310**	**$ 2,706,970**	**26.4 %**

440-538 - STORMWATER
Cost Center Summary

Account 440-538	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
512.0100	Regular Salaries	$ 113,304	$ 169,171	$ 126,108	$ 185,360	9.6 %
514.0100	Overtime - GE	3,028	5,000	4,151	5,000	- %
514.0150	Overtime - Holiday GE	-	-	269	-	- %
521.0100	FICA Taxes	8,745	13,325	9,735	14,565	9.3 %
522.2100	Retirement General Employee	16,839	26,178	20,546	16,505	(37.0)%
523.0100	Health Insurance	22,625	43,803	30,726	47,963	9.5 %
523.0300	Insurance & EAP	333	476	415	515	8.2 %
524.0100	Workers' Compensation	10,056	15,907	12,281	20,328	27.8 %
	Total Personnel Expenses	**174,930**	**273,860**	**204,231**	**290,236**	**6.0 %**
531.1600	Contract Services	16,891	135,050	140,000	44,200	(67.3)%
531.2000	Engineering Services	1,129	2,325	2,948	1,600	(31.2)%
540.5100	Travel and Per Diem	390	500	-	500	- %
541.1100	Communications	1,396	1,800	1,750	1,680	(6.7)%
544.0500	Operating Lease	164	328	-	-	(100.0)%
544.1500	Rental Expenses	-	2,000	-	-	(100.0)%
545.1200	Insurance	16,953	19,008	19,686	21,524	13.2 %
546.3400	Repair & Maintenance	3,728	10,250	5,000	10,000	(2.4)%
546.3600	Repair & Maintenance - Utility	368	-	2,000	51,000	- %
546.4000	Vehicle Repair & Maintenance	9,157	8,344	8,000	8,000	(4.1)%
549.9600	Bank Service Charges	417	400	515	700	75.0 %
551.1200	Office Supplies	45	350	350	350	- %
552.1500	Fuel and Lubricants	6,973	15,000	12,000	15,200	1.3 %
552.2300	Operating Expenses	2,977	12,000	12,500	12,000	- %
552.3900	Safety Program Expense	459	2,000	2,000	2,000	- %
552.4200	Small Tools/Equipment	1,243	5,325	3,000	5,000	(6.1)%
552.5100	Uniform Purchases And Cleaning	921	2,000	1,500	2,000	- %
554.0100	Non-Capitalized Equipment	-	1,000	1,000	-	(100.0)%
555.1300	Technical/Training	2,205	2,000	-	2,000	- %
559.0100	Depreciation Expense	230,925	-	235,000	-	- %
595.0000	Doubtful Accts Exp	(2,122)	-	-	-	- %
595.4500	OPEB Expense	768	-	-	-	- %
595.4600	Pension Expense - Enterprise Fnds	(36,841)	-	-	-	- %
	Total Operating Expenses	**258,146**	**219,680**	**447,249**	**177,754**	**(19.1)%**
564.0100	Machinery & Equipment	-	578	2,776	-	(100.0)%
564.4900	Capital Leases	114,811	14,228	14,228	175,000	1,130.0 %
	Total Capital Purchases	**114,811**	**14,806**	**17,004**	**175,000**	**1,082.0 %**
571.0000	SRF Loan-Principal-Reuse Water	182,962	-	-	-	- %
571.0100	Princ - Lease	22,772	30,541	31,219	32,208	5.5 %
571.1900	Principal - Loan 2019	198,555	202,199	202,199	205,861	1.8 %
571.0100-9762	Princ - Lease FPL	859	908	908	960	5.7 %

440-538 - STORMWATER
Cost Center Summary

Account 440-538	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
572.0000	SRF Loan-Interest-Reuse Water	1,617	-	-	-	- %
572.0100	Interest Expense - Lease	555	827	764	672	(18.7)%
572.0100-9762	Int Exp - Lease FPL	320	295	295	268	(9.2)%
572.1900	Interest Expense - Loan 2019	23,146	19,817	19,817	15,287	(22.9)%
572.9000	Deferred Refunding Expense	14,608	14,609	14,609	14,609	- %
573.0500	New Debt Service - Leases	-	-	-	23,782	- %
	Total Debt Service	**445,394**	**269,196**	**269,811**	**293,647**	**9.1 %**
591.0100	Transfer Out - Admin Services	124,873	126,414	126,414	146,680	16.0 %
	Total Transfers-Out	**124,873**	**126,414**	**126,414**	**146,680**	**16.0 %**
	TOTAL EXPENDITURES	**$ 1,118,154**	**$ 903,956**	**$ 1,064,709**	**$ 1,083,317**	**19.8 %**

Stormwater - 538 — Stormwater Fund - 440

Description	Quantity	Unit Price	Total Budget
440-538-512.0100 Regular Salaries			
Regular Salaries	1	185,360	185,360
Totals for GL# 440-538-512.0100: Regular Salaries			185,360
440-538-514.0100 Overtime - GE			
Overtime	1	5,000	5,000
Totals for GL# 440-538-514.0100: Overtime - GE			5,000
440-538-521.0100 FICA Taxes			
FICA Taxes	1	14,565	14,565
Totals for GL# 440-538-521.0100: FICA Taxes			14,565
440-538-522.2100 Retirement General Employee			
General Employee Pension	1	16,505	16,505
Totals for GL# 440-538-522.2100: Retirement General Employee			16,505
440-538-523.0100 Health Insurance			
Health Insurance	1	47,963	47,963
Totals for GL# 440-538-523.0100: Health Insurance			47,963
440-538-523.0300 Life Insurance & EAP			
Life Insurance	1	515	515
Totals for GL# 440-538-523.0300: Life Insurance & EAP			515
440-538-524.0100 Workers' Compensation			
Workers Compensation	1	20,328	20,328
Totals for GL# 440-538-524.0100: Workers' Compensation			20,328
440-538-531.1600 Contract Services			
Engineering Contract	1	2,500	2,500
Environmental Services	1	15,000	15,000
GPS Device Annually 17318;17484;18027; 20210;20318;18034	5	340	1,700
Stormwater Master Plan	1	25,000	25,000
Totals for GL# 440-538-531.1600: Contract Services			44,200
440-538-531.2000 Engineering Services			
Pond Inspections (SWFWMD)	4	400	1,600
Totals for GL# 440-538-531.2000: Engineering Services			1,600
440-538-540.5100 Travel and Per Diem			
Travel and Per Diem	1	500	500
Totals for GL# 440-538-540.5100: Travel and Per Diem			500

Stormwater - 538 — Stormwater Fund - 440

Description	Quantity	Unit Price	Total Budget
440-538-541.1100 Communications			
Cell Service - Foreman	12	50	600
Cell Service - On Call	12	15	180
Cell Service - Road Gang	12	50	600
Cell Service - Supervisor	12	25	300
Totals for GL# 440-538-541.1100-COMMUNICATIONS			1,680
440-538-545.1200 Insurance			
Gen Liab-Auto-Property Insurance	4	5,381	21,524
Totals for GL# 440-538-545.1200: Insurance			21,524
440-538-546.3400 Repair & Maintenance			
Repair and Maintenance	1	10,000	10,000
Totals for GL# 440-538-546.3400: Repair & Maintenance			10,000
440-538-546.3600 Repair & Maintenance - Utility	1	50,000	50,000
4th St Storm Repair Between 10th and 9th Ave	1	1,000	1,000
Warehouse Stock			51,000
Totals for GL# 440-538-546.3600: Repair & Maintenance - Utility			
440-538-546.4000 Vehicle Repair & Maintenance			
Vehicle Repair	1	8,000	8,000
Totals for GL# 440-538-546.4000: Vehicle Repair & Maintenance			8,000
440-538-549.9600 Bank Service Charges			
Bank Charges	1	700	700
Totals for GL# 440-538-549.9600: Bank Service Charges			700
440-538-551.1200 Office Supplies			
Office Supplies As Needed	1	350	350
Totals for GL# 440-538-551.1200: Office Supplies			350
440-538-552.1500 Fuel and Lubricants			
Fuel-Lubricants	1	15,200	15,200
Totals for GL# 440-538-552.1500: Fuel and Lubricants			15,200
440-538-552.2300 Operating Expenses			
Operating Expenses	1	12,000	12,000
Totals for GL# 440-538-552.2300: Operating Expenses			12,000
440-538-552.3900 Safety Program Expense			
Safety Program - Cones	1	220	220
Safety Shoes	4	125	500
Safety Vest	1	400	400
Signs For Truck (Safety Zone)	4	220	880
Totals for GL# 440-538-552.3900: Safety Program Expense			2,000

Stormwater - 538 — Stormwater Fund - 440

Description	Quantity	Unit Price	Total Budget
440-538-552.4200 Small Tools/Equipment			
Small Tools and Equipment As Needed	1	5,000	5,000
Totals for GL# 440-538-552.4200: Small Tools/Equipment			5,000
440-538-552.5100 Uniform Purchases and Cleaning			
Uniform Rental - 4 Employees	1	1,500	1,500
Uniforms for Supervisor	1	500	500
Totals for GL# 440-538-552.5100: Uniform Purchases and Cleaning			2,000
440-538-555.1300 Technical/Training			
Technical Training	1	2,000	2,000
Totals for GL# 440-538-555.1300: Technical/Training			2,000
440-538-564.4900 Capital Leases			
F-550 Mini Dump Truck	1	80,000	80,000
Volvo Mini Excavator	1	95,000	95,000
Totals for GL# 440-538-564.4900: Capital Leases			175,000
440-538-571.0100 Princ - Lease			
P# 3-6 PW Generator (Shared)	4	708	2,832
P# 7-10 20740 Vac Trk	4	7,344	29,376
Totals for GL# 440-538-571.0100: Princ - Lease			32,208
440-538-571.0100-9762 Princ - Lease FPL			
FPL (3 Out Of 12 Pymts)	1	960	960
Totals for GL# 440-538-571.0100-9762: Princ - Lease FPL			960
440-538-571.1900 Princ-Keybank Loan 2019			
Keybank Principal (8-9 Out Of 18 Pymts)	1	205,861	205,861
Totals for GL# 440-538-571.1900: Princ-Keybank Loan 2019			205,861
440-538-572.0100 Int Exp - Lease			
P# 3-6 PW Generator (Shared)	4	43	172
P# 7-10 20740 Vac Trk	4	125	500
Totals for GL# 440-538-572.0100: Int Exp - Lease			672
440-538-572.0100-9762 Int Exp - Lease FPL			
FPL (3 Out Of 12 Pymts)	1	268	268
Totals for GL# 440-538-572.0100-9762: Int Exp - Lease FPL			268
440-538-572.1900 Int Exp-Keybank Loan 2019			
Keybank Principal (8-9 Out Of 18 Pymts)	1	15,287	15,287
Totals for GL# 440-538-572.1900: Int Exp-Keybank Loan 2019			15,287
440-538-572.9000 Deferred Refunding Exp			
Loss On Refunding - (4 Of 9)	1	14,609	14,609
Totals for GL# 440-538-572.9000: Deferred Refunding Exp			14,609

Stormwater - 538 — Stormwater Fund - 440

Description	Quantity	Unit Price	Total Budget
440-538-573.0500 New Debt Service - Leases			
New Debt Svc - F-550 Dump Truck	2	5,436	10,872
New Debt Svc - Volvo Mini Excavator	2	6,455	12,910
Totals for GL# 440-538-573.0500: New Debt Service - Leases			23,782
440-538-591.0100 Transfer To General Fund - Allocations			
Allocations	1	146,680	146,680
Totals for GL# 440-538-591.0100: Transfer To General Fund - Allocations			146,680
Totals for Dept 538-Stormwater Management			**$ 1,083,317**

440 - STORMWATER FUND
Capital Projects Summary

Account	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					- %
662.0000-2135	PW Electrical Upgrade	-	14,000	14,000	14,000	- %
662.0000-2238	PW Admin Building	-	3,500	3,500	3,500	- %
662.0000-4215	PW Storage Building	-	41,500	41,500	41,500	- %
	Total Capital Projects - Building	**-**	**59,000**	**59,000**	**59,000**	**- %**
663.0000-2042	Dredging Project FY20	-	150,000	150,000	550,000	266.7 %
663.0000-2245	27th Ave Blvd Box Culvert	-	250,000	250,000	250,000	- %
663.0000-2246	4th St/10th Ave Stormdrain Project	-	133,046	133,046	133,046	- %
663.0000-2271	Ward 1 - Phase IV	-	50,000	50,000	50,000	- %
	Total Capital Projects - Improvement	**-**	**583,046**	**583,046**	**983,046**	**266.7 %**
763.0000-9039	Ward 1 - Phase III	-	581,607	-	581,607	- %
	Total Capital Grant Projects	**-**	**581,607**	**-**	**581,607**	**- %**
	TOTAL CAPITAL EXPENDITURES	**-**	**1,223,653**	**642,046**	**1,623,653**	**266.7 %**
	TOTAL FUND EXPENDITURES	**$ 1,118,154**	**$ 2,127,609**	**$ 1,706,755**	**$ 2,706,970**	**27.2 %**

460 - REUSE FUND
Fund Summary

	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
Beginning Fund Balances	$ 6,842,150	$ 7,030,693	$ 7,030,693	$ 7,264,114	3.3 %
Revenues					
Charges for Services	544,207	572,718	569,390	587,000	2.5 %
Interest Revenue	2,769	3,131	3,000	2,000	(36.1)%
Miscellaneous	258	317	316	-	(100.0)%
Debt/Lease Proceeds	-	81,539	-	-	(100.0)%
Non-Revenue/Fund Balance	-	336,891	-	804,414	138.8 %
Total Revenues	**547,234**	**994,596**	**572,706**	**1,393,414**	**40.1 %**
Expenses					
Personnel Costs	86,788	200,404	37,654	209,034	4.3 %
Operating Expense	192,738	40,744	208,230	39,679	(2.6)%
Capital Expense	23,165	441,731	441,429	824,091	86.6 %
Debt Service	220,213	230,997	231,080	238,540	3.3 %
Transfer Out	48,815	66,248	66,248	82,070	23.9 %
Total Expenditure	**571,719**	**980,124**	**984,641**	**1,393,414**	**42.2 %**
Excess Revenue Over (Under) Expenditures (Modified Accrual)	(24,485)	14,472	(411,935)	-	- %
Conversion to Full Accrual	(213,028)	(227,228)	(645,356)	(235,425)	3.6 %
Excess Revenue Over (Under) Expenditures	188,543	241,700	233,421	235,425	(2.6)%
Total Net Position, End of Year	**7,030,693**	**7,272,393**	**7,264,114**	**7,499,539**	**3.1 %**
Net Investement in Capital Assets	6,203,131	6,450,396	6,260,274	6,797,333	5.4 %
Restricted Net Position	1,292	1,292	1,292	1,292	- %
Unrestricted Net Position	826,270	820,705	1,002,548	700,914	(14.6)%
Total Net Position, End of Year	**$ 7,030,693**	**$ 7,272,393**	**$ 7,264,114**	**$ 7,499,539**	**3.1 %**

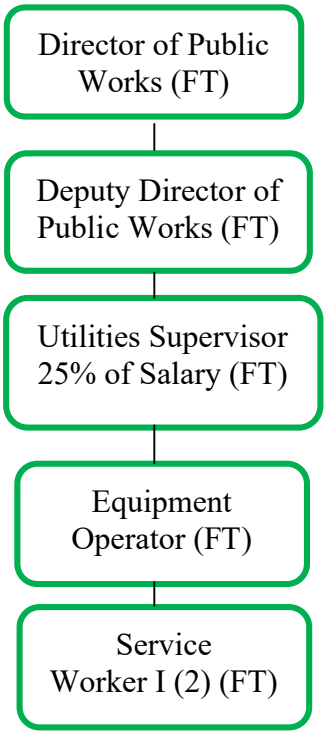
Capital Expenses includes department capital expense and fund level Capital Improvement projects.

Reuse Department – 539 Reuse Fund - 460

Department Mission:
Provides for safe collection and transmission of reuse through the City's underground sewer mains, collectors and interceptor lines. The purpose of the Reuse Department is to maintain the collection system in such a manner that protects the public safety, health and the environment.

Primary Duties:
Installs, maintains and repairs the City's reuse system. Provide customers with reuse water for irrigation as the distribution system is increased.

Organizational Chart:



Department Objectives:
- Increase reuse system throughout the City of Palmetto.
- Continue to make more service connections available to the customers of the City of Palmetto.
- Continue to make sure all services are installed and maintained in compliance with City's Ordinance.

Reuse Department – 539 Reuse Fund - 460

Goals & Accomplishments:

- Replace UV System at the Waste Water Treatment Plant to provide uncontaminated irrigation water to citizens.

Performance Indicators:

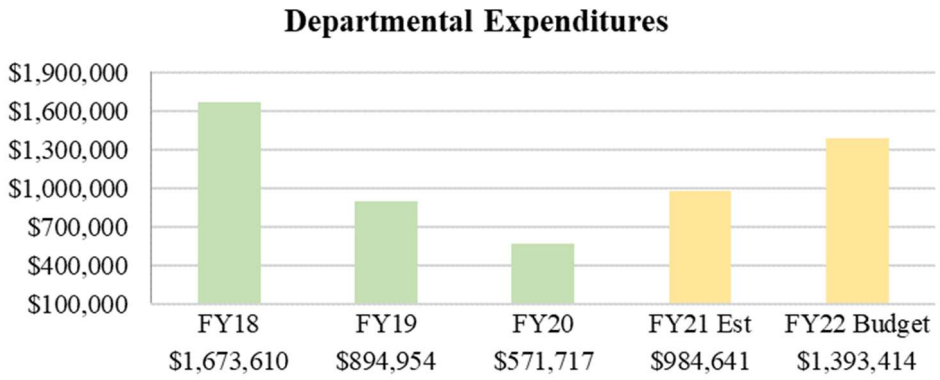
Task	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected
Total Reuse Flow (mgd)	0.945	1.317		1.3
New Connections	63	18	72	20
Total Connections Inspected	127	66	66	100

**Fiscal Year represents reporting year.*

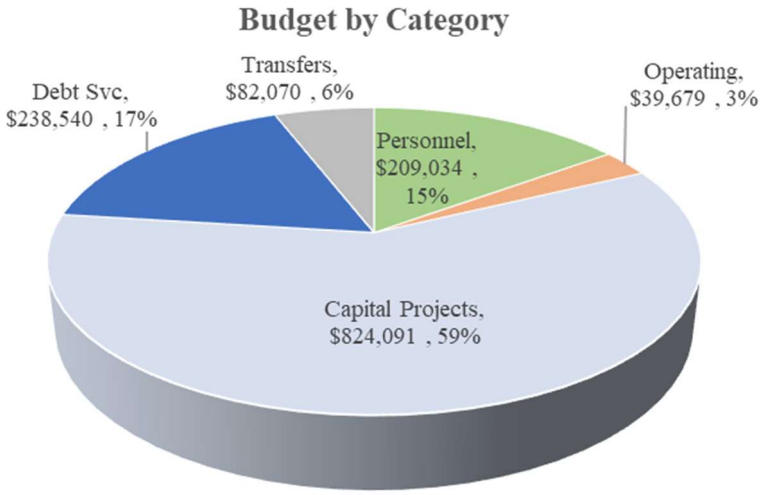
Capital Outlay:

Funding Source	Description	Amount
Carryforward	Pars Expansion	32,438
Carryforward	Public Works Admin Building	2,500
Carryforward	Public Works Electrical Upgrade	8,000
Carryforward	Public Works Storage Building	24,000
Carryforward	UV System	250,000
Fund Balance	UV System	250,000
Fund Balance	Ward 1 Phase III	237,476
Current Revenue	Ward 1 Phase III	19,677
Total		**$824,091**

Reuse Department – 539 Reuse Fund - 460



Note: FY19 actual includes a one-time expense for capital loan refinancing. The expense is offset by loan proceeds.



460-000 - REUSE REVENUE
Fund Revenue Summary

Account 460-539	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	REVENUES					
343.9010	Reuse Water Fees	$ 540,804	$ 568,949	$ 565,963	$ 585,000	2.8 %
343.6900	Reuse Penalties	3,403	3,769	3,427	2,000	(46.9)%
	Total Reuse Services	544,207	**572,718**	**569,390**	587,000	**2.5 %**
	TOTAL UTILITY SERVICES	**544,207**	**572,718**	**569,390**	**587,000**	**2.5 %**
361.0100	Investment Earnings	2,769	3,131	3,000	2,000	(36.1)%
	TOTAL INTEREST REVENUE	**2,769**	**3,131**	**3,000**	**2,000**	**(36.1)%**
369.7400	Other Misc Revenue	72	-	-	-	- %
369.7401	Other Misc Rev/Ins Premium Reimb	186	317	316	-	(100.0)%
	TOTAL MISCELLANEOUS REVENUE	**258**	**317**	**316**	**-**	**(100.0)%**
	OTHER FINANCING SOURCES					
383.7000	Capital Lease Inception	-	81,539	-	-	(100.0)%
	Total Debt/Lease Proceeds	**-**	**81,539**	**-**	**-**	**(100.0)%**
399.0000	Funding From Fund Balance - Outstanding Enc	-	39,897	-	-	(100.0)%
399.6000	Funding From Equity - Capital Proj	-	296,994	-	804,414	170.9 %
	Total Non-Revenue Sources	**-**	**336,891**	**-**	**804,414**	**138.8 %**
	TOTAL OTHER FINANCING SOURCES	**-**	**418,430**	**-**	**804,414**	**92.2 %**
	TOTAL REUSE REVENUE	**$ 547,234**	**$ 994,596**	**$ 572,706**	**$ 1,393,414**	**40.1 %**

460-539 - REUSE
Cost Center Summary

Account 460-539	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
512.0100	Regular Salaries	$ 55,925	$ 123,097	$ 22,195	$ 132,990	8.0 %
514.0100	Overtime - GE	318	2,000	-	1,000	(50.0)%
521.0100	FICA Taxes	4,122	9,571	1,588	10,251	7.1 %
522.2100	Retirement General Employee	8,607	18,802	3,536	11,617	(38.2)%
523.0100	Health Insurance	13,873	35,185	8,856	38,527	9.5 %
523.0300	Insurance & EAP	163	324	59	340	4.9 %
524.0100	Workers' Compensation	3,780	11,425	1,420	14,309	25.2 %
	Total Personnel Expenses	**86,788**	**200,404**	**37,654**	**209,034**	**4.3 %**
531.1600	Contract Services	-	-	338	340	- %
540.5100	Travel and Per Diem	435	1,000	-	1,000	- %
541.1100	Communications	-	-	300	300	- %
545.1200	Insurance	2,811	4,424	4,632	4,964	12.2 %
546.3600	Repair & Maintenance - Utility	11,392	16,000	10,000	16,000	- %
546.4000	Vehicle Repair & Maintenance	-	6,000	500	6,000	- %
549.9600	Bank Service Charges	518	550	465	450	(18.2)%
552.1500	Fuel and Lubricants	78	50	50	250	400.0 %
552.2300	Operating Expenses	825	3,000	600	1,000	(66.7)%
552.3900	Safety Program Expense	404	775	100	875	12.9 %
552.4200	Small Tools/Equipment	1,067	2,000	500	2,000	- %
552.5100	Uniform Purchases And Cleaning	597	3,300	100	3,300	- %
554.0100	Non-Capitalized Equipment	-	1,000	-	1,200	20.0 %
555.1300	Technical/Training	1,895	2,645	645	2,000	(24.4)%
595.0000	Doubtful Accts Exp	(1,357)	-	-	-	- %
559.0100	Depreciation Expense	185,185	-	190,000	-	- %
595.4500	OPEB Expense	370	-	-	-	- %
595.4600	Pension Expense - Enterprise Fnds	(11,482)	-	-	-	- %
	Total Operating Expenses	**192,738**	**40,744**	**208,230**	**39,679**	**(2.6)%**
564.0100	Machinery & Equipment	-	3,078	2,776	-	(100.0)%
564.4900	Capital Leases	-	81,539	81,539	-	(100.0)%
	Total Capital Purchases	**-**	**84,617**	**84,315**	**-**	**(100.0)%**
571.0000	SRF Loan-Principal-Reuse Water	4,779	4,932	4,932	2,526	(48.8)%
571.0100	Princ - Lease	-	9,872	9,872	20,000	102.6 %
571.1900	Principal - Loan 2019	131,036	133,441	133,441	135,858	1.8 %
571.0100-9762	Princ - Lease FPL	407	431	431	455	5.6 %
571.7000	Principal Payment - Asr Advance	53,641	55,251	55,251	56,909	3.0 %
572.0000	SRF Loan-Interest-Reuse Water	307	198	198	20	(89.9)%
572.0100	Interest Expense - Lease	-	648	731	1,208	86.4 %
572.1900	Interest Expense - Loan 2019	15,275	13,078	13,078	10,089	(22.9)%
572.0100-9762	Int Exp - Lease FPL	152	140	140	127	(9.3)%

460-539 - REUSE
Cost Center Summary

Account 460-539	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
572.7000	Interest Payment - Asr Advance	4,975	3,365	3,365	1,707	(49.3)%
572.9000	Deferred Refunding Expense	9,641	9,641	9,641	9,641	- %
	Total Debt Service	**220,213**	**230,997**	**231,080**	**238,540**	**3.3 %**
591.0100	Transfer Out - Admin Services	48,815	66,248	66,248	82,070	23.9 %
	Total Transfers-Out	**48,815**	**66,248**	**66,248**	**82,070**	**23.9 %**
	TOTAL EXPENDITURES	**$ 548,554**	**$ 623,010**	**$ 627,527**	**$ 569,323**	**(8.6)%**

Reuse - 539 — Reuse Water Fund - 460

Description	Quantity	Unit Price	Total Budget
460-539-512.0100 Regular Salaries			
Regular Salaries	1	132,990	132,990
Totals for GL# 460-539-512.0100: Regular Salaries			132,990
460-539-514.0100 Overtime - GE			
Overtime	1	1,000	1,000
Totals for GL# 460-539-514.0100: Overtime - GE			1,000
460-539-521.0100 FICA Taxes			
FICA Taxes	1	10,251	10,251
Totals for GL# 460-539-521.0100: FICA Taxes			10,251
460-539-522.2100 Retirement General Employee			
General Employee Pension	1	11,617	11,617
Totals for GL# 460-539-522.2100: Retirement General Employee			11,617
460-539-523.0100 Health Insurance			
Health Insurance	1	38,527	38,527
Totals for GL# 460-539-523.0100: Health Insurance			38,527
460-539-523.0300 Life Insurance & EAP			
Life Insurance	1	340	340
Totals for GL# 460-539-523.0300: Life Insurance & EAP			340
460-539-524.0100 Workers' Compensation			
Workers Compensation	1	14,309	14,309
Totals for GL# 460-539-524.0100: Workers' Compensation			14,309
460-539-531.1600 Contract Services			
GPS Device - 18027	1	340	340
Totals for GL# 460-539-531.1600: Contract Services			340
460-539-540.5100 Travel and Per Diem			
Travel and Per Diem	1	1,000	1,000
Totals for GL# 460-539-540.5100: Travel and Per Diem			1,000
460-539-541.1100 Communications			
Cell Service - Supervisor	12	25	300
Totals for GL# 460-539-541.1100: Communications			300
460-539-545.1200 Insurance			
Gen Liab-Auto-Property Insurance	4	1,241	4,964
Totals for GL# 460-539-545.1200: Insurance			4,964
460-539-546.3600 Repair & Maintenance - Utility			
Warehouse Issues and Line Repair	1	16,000	16,000
Totals for GL# 460-539-546.3600: Repair & Maintenance - Utility			16,000

Reuse - 539 — Reuse Water Fund - 460

Description	Quantity	Unit Price	Total Budget
460-539-546.4000 Vehicle Repair & Maintenance			
Vehicle Repair 17653	1	6,000	6,000
Totals for GL# 460-539-546.4000: Vehicle Repair & Maintenance			6,000
460-539-549.9600 Bank Service Charges			
Bank Charges	1	450	450
Totals for GL# 460-539-549.9600: Bank Service Charges			450
460-539-552.1500 Fuel and Lubricants			
Fuel and Lubricants	1	250	250
Totals for GL# 460-539-552.1500: Fuel and Lubricants			250
460-539-552.2300 Operating Expenses			
Misc Warehouse Items	1	1,000	1,000
Totals for GL# 460-539-552.2300: Operating Expenses			1,000
460-539-552.3900 Safety Program Expense			
Safety Shoes	3	125	375
Safety Vest	1	500	500
Totals for GL# 460-539-552.3900: Safety Program Expense			875
460-539-552.4200 Small Tools/Equipment			
Specialty Tools For New Crew	1	2,000	2,000
Totals for GL# 460-539-552.4200: Small Tools/Equipment			2,000
460-539-552.5100 Uniform Purchases and Cleaning			
Employee Uniforms	3	1,100	3,300
Totals for GL# 460-539-552.5100: Uniform Purchases and Cleaning			3,300
460-539-554.0100 Non-Capitalized Equipment			
Honda Generator	1	1,200	1,200
Totals for GL# 460-539-554.0100: Non-Capitalized Equipment			1,200
460-539-555.1300 Technical/Training			
Reclaim Cert. Classes	1	2,000	2,000
Totals for GL# 460-539-555.1300: Technical/Training			2,000
460-539-571.0000 SRF Loan-Principal-Reuse Water			
SRF Reuse Loan Principal (40 Out Of 40 Payments)	1	2,526	2,526
Totals for GL# 460-539-571.0000: SRF Loan-Principal-Reuse Water			2,526
460-539-571.0100 Princ - Lease			
P# 3-6 PW Generator (Shared), F-550 Truck	4	5,000	20,000
Totals for GL# 460-539-571.0100: Princ - Lease			20,000

Reuse - 539 — Reuse Water Fund - 460

Description	Quantity	Unit Price	Total Budget
460-539-571.0100-9762 Princ - Lease FPL			
FPL (3 Out Of 12 Pymts)	1	455	455
Totals for GL# 460-539-571.0100-9762: Princ - Lease FPL			455
460-539-571.1900 Princ-Keybank Loan 2019			
Keybank Principal (8-9 Out Of 18 Pymts)	1	135,858	135,858
Totals for GL# 460-539-571.1900: Princ-Keybank Loan 2019			135,858
460-539-571.7000 Principal Payment - Asr Advance			
ASR Advance-Principal Pmt (10 Out Of 10 Pymts)	1	56,909	56,909
Totals for GL# 460-539-571.7000: Principal Payment - Asr Advance			56,909
460-539-572.0000 SRF Loan-Interest-Reuse Water			
SRF Reuse Loan Interest (40 Out Of 40 Pymts)	1	20	20
Totals for GL# 460-539-572.0000: SRF Loan-Interest-Reuse Water			20
460-539-572.0100 Int Exp - Lease			
P# 3-6 PW Generator (Shared), F-550 Truck	4	302	1,208
Totals for GL# 460-539-572.0100: Int Exp - Lease			1,208
460-539-572.0100-9762 Int Exp - Lease FPL			
FPL (3 Out Of 12 Pymts)	1	127	127
Totals for GL# 460-539-572.0100-9762: Int Exp - Lease FPL			127
460-539-572.1900 Int Exp-Keybank Loan 2019			
Keybank Principal (8-9 Out Of 18 Pymts)	1	10,089	10,089
Totals for GL# 460-539-572.1900: Int Exp-Keybank Loan 2019			10,089
460-539-572.7000 Interest Payment - ASR Advance			
ASR Advance-Interest Payment (10 Out Of 10 Pymts)	1	1,707	1,707
Totals for GL# 460-539-572.7000: Interest Payment - ASR Advance			1,707
460-539-572.9000 Deferred Refunding Exp			
Loss On Refunding - (4 Of 9)	1	9,641	9,641
Totals for GL# 460-539-572.9000: Deferred Refunding Exp			9,641
460-539-591.0100 Transfer To General Fund - Allocations			
Allocations	1	82,070	82,070
Totals for GL# 460-539-591.0100: Transfer To General Fund - Allocations			82,070
Totals for Dept 539-Reuse			**$ 569,323**

460 - REUSE FUND
Capital Projects Summary

Account	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					- %
662.0000-2135	PW Electrical Upgrade	-	8,000	8,000	8,000	- %
662.0000-2238	PW Admin Building	-	2,500	2,500	2,500	- %
662.0000-4215	PW Storage Building	-	24,000	24,000	24,000	- %
	Total Capital Projects - Building	**-**	**34,500**	**34,500**	**34,500**	**- %**
663.0000-2160	Pars Expansion - FY21	23,165	72,614	72,614	32,438	(55.3)%
663.0000-2264	WWTP UV System	-	250,000	250,000	500,000	100.0 %
663.0000-9039	Ward 1 Phase 3	-	-	-	257,153	- %
	Total Capital Projects - Improvements	**23,165**	**322,614**	**322,614**	789,591	**44.7 %**
	TOTAL EXPENDITURES	**23,165**	**357,114**	**357,114**	**824,091**	**44.7 %**
	TOTAL FUND EXPENDITURES	**$ 571,719**	**$ 980,124**	**$ 984,641**	**$ 1,393,414**	**42.2 %**

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Capital Purchases

The City's capital budget incorporates multiple methods by which the City purchases capital assets. It includes capital assets purchased from the City's operating funds including the Community Redevelopment Agency (CRA), the five-year Capital Improvement Program (CIP), and the fifteen-year Half-Cent Sales Tax Infrastructure fund. The City's Capitalization Policy allows for the capitalization thresholds of assets including land, buildings, infrastructure, equipment, vehicles, and intangible assets. These thresholds begin at a minimum of $2,000 for equipment and vehicles, and $20,000 for buildings, infrastructure, and software. There is no capitalization threshold for land. All capital purchases are one-time purchases and are non-recurring. Only the debt service is recurring for capital purchases that are financed.

Budget Adoption

The operating capital, CIP, and Half-Cent capital outlay are important elements in the preparation of the fiscal year 2023 budget and have been adopted via resolution through separate actions. The capital outlay budget from operating funds was approved with the final budget on September 26th as was the 5-Year Capital Improvement Plan via separate resolution. The Half-Cent project list remains unchanged from the prior year and funding for FY2023 projects was adopted via resolution on October 17th.

Challenges for the Funding of Capital Purchases

The City reviews the condition of its operating equipment on an ongoing basis and depending on the ability to maintain the level of services that citizens have come to request will determine the proper timing for replacements and additions. When developing the annual budget staff will determine the feasibility of such purchases and the optimal manner in which to finance the purchase.

Funding Options

The initial option for funding operating capital purchases/projects, and most desired, is the use of current revenues. This year $2,915,182 in capital purchases is budgeted utilizing current revenues. The CRA accounted for the majority with significant funding for Park and Building Improvements. Half Cent Project funding accounted for $400,106 of this total with CIP projects receiving funding of $383,207. The remaining current revenue surplus funded the acquisition of a variety of IT equipment. General, Solid Waste, Water/Sewer, and CRA funds all contributed current revenues.

The Fund Balance Policy allows for the funding of one-time purchases from funds meeting the requirements in the policy and City Commission approval. In recent years, the City has funded a small portion of the operating capital purchases from fund balance in funds that meet the three-month minimum, however in the fiscal year 2023 budget no such funds are utilized. The use of fund balance was previously expanded to non-capital, one-time expense items. In the fiscal year 2023 budget, fund balance will fund a total of $77,500 including contingency accounts and hurricane emergency supplies.

Fund Balance continues to provide the majority of funding for the City's CIP. A combination of previously allocated funds carried forward from prior year projects, impact fees, and new funding accounts for $13,807,146 of the CIP. A further $50,000 of fund balance from the Half Cent Infrastructure Fund funds a radio antenna for the new Palmetto Police building. Please note, funding for prior year encumbrances carried forward to the new fiscal year also utilizes fund balance. A separate resolution is adopted by Commission in the first quarter of the new year to account for these

expenditures. The resolution for FY2023 included $12,085,827 of encumbrances, a significant portion related to the Connor Park project and the construction of a New Police Building.

The City's Debt Policy allows for the use of financing for the funding of projects and equipment purchases meeting specific guidelines. Each year a capital lease is considered for equipment and vehicles and is usually financed over a four-year period. Once the budget is adopted, a reimbursement resolution is submitted to Commission which allows for the immediate purchase of leased items. Traditionally, bids for lease terms are solicited during the second quarter of the fiscal year with the lowest interest rate being awarded the contract.

The City is in the process of finalizing a State Revolving Fund loan for the construction of the Equalization Basin and should receive the final reimbursement in FY2023. Debt service payments are budgeted from operating revenues for previous loans related to the City's CIP and Half Cent Infrastructure projects.

Grant funding, when available, are always an option and are constantly sought after. In FY2019, the City received the Community Development Block Grant (CDBG) for $1.5M which was later increased to $3.2 million. The CDBG funds minimum public infrastructure; water and sewer mains, flood and drainage culverts and street improvements. This is necessary for the developer to construct and open a new 204,150 square foot Sheraton Hotel. The CRA has been awarded a $700,000 Southwest Florida Water Management District (SWFWMD) grant. This grant will assist in funding the design and construction of Connor Park, whose water feature will be used for stormwater mitigation with a trail for recreational purposes.

- **Operating Capital Budget**

The City's operating capital budget primarily consists of machinery and equipment although the CRA does budget building upgrades within their operating budget. The police department utilizes a fleet replacement program that historically results in the purchase of 4 new vehicles annually. As older vehicles are retired, a common practice is to auction them with the proceeds returned to the fund to finance future purchases. Public Works and City Hall utilize a more informal vehicle replacement program with the status of vehicles reconciled against the needs of each department on an annual basis.

The capital budgeting process for operating funds is as follows:

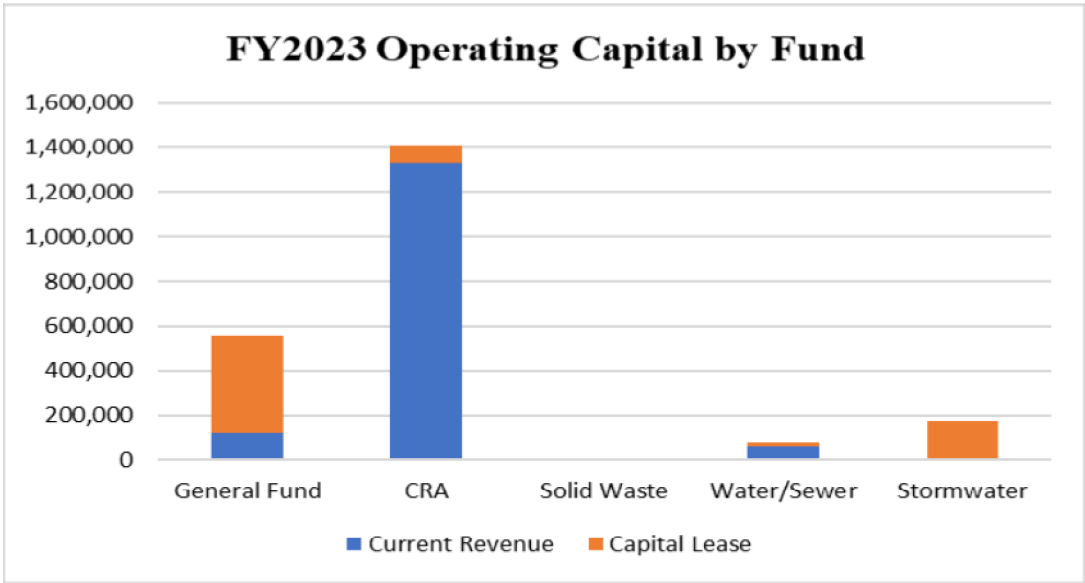
- Each capital outlay request is submitted with the cost center's budget for capital equipment, improvements to buildings, and/or land.
- These capital items are considered during the budget process first by department heads.
- Upon initial submission, Finance Department reviews each request and verifies proper classification. Those items that fall below the capitalization threshold are reclassified to the appropriate account. For those purchases with a unit cost between $500 and $2,000, items are considered non-capitalized equipment and tracked separately as sundry items within the fixed asset system.
- The items are evaluated for financing by a capital lease which is usually four-year financing. A minimum of $50,000 in total capital items would be necessary to obtain a capital lease.
- Items are submitted with the operating budget for approval by City Commission.

The capital purchases from operating accounts are funded in different ways. Current revenues fund $1,520,000 and the planned capital lease for $710,000 is to be financed for a four-year term and adds an estimated $96,490 in debt service to the budget. No fund balance or impact fees were used to fund any of these items, however both have been utilized in prior years when appropriate.

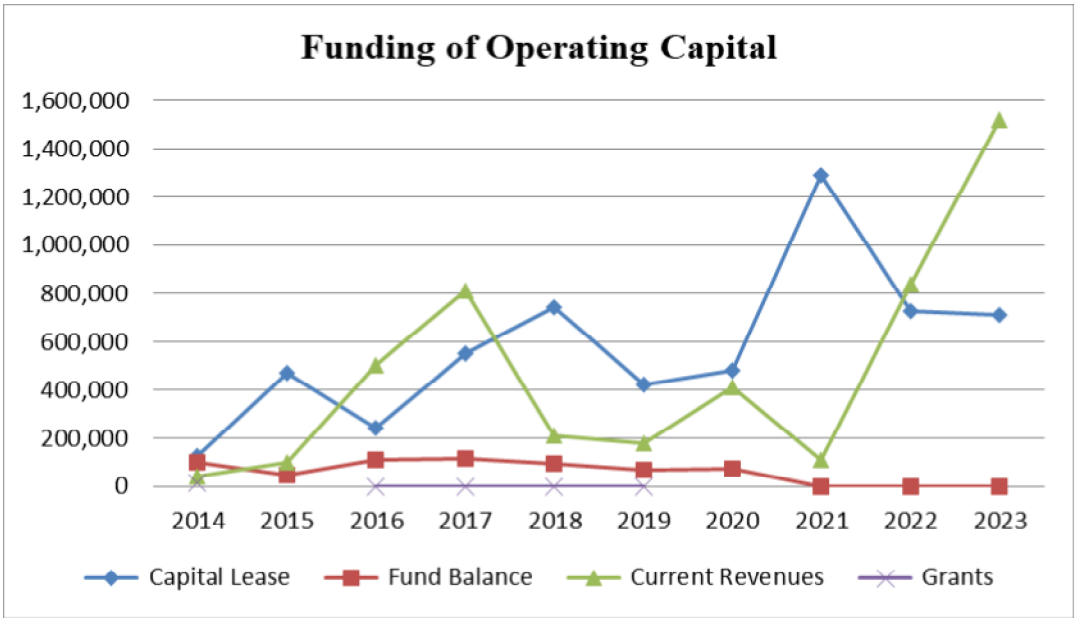
The fiscal year 2023 budget includes the following capital items from the operating budget as follows:

			Funding			
Fund/Cost Center	Item Description	Total Budget	Current Revenues	Fund Balance	Capital Lease	Impact Fees
General Fund/City Clerk	1 - Admin Vehicle	32,000	-	-	32,000	-
General Fund/IT	16 - Laptops	37,000	37,000	-	-	-
General Fund/IT	1 - Server	25,000	25,000	-	-	-
General Fund/PD	4 - Patrol Vehicles	214,000	-	-	214,000	-
General Fund/PD	1 - GTEC Interview System	37,000	37,000	-	-	-
General Fund/PD	4 - Mobile Radios	26,000	-	-	26,000	-
General Fund/PD	1 - Switch	18,000	18,000	-	-	-
General Fund/PD	4 - Docking Stations	8,000	-	-	8,000	
General Fund/PD	1 - Computer	3,500	3,500	-	-	-
General Fund/PWA	2 - New Admin Vehicles	100,000	-	-	100,000	-
General Fund/Parks	1 - F350 or F250 Truck	60,000	-	-	60,000	-
Total General Fund Capital Purchases		**560,500**	**120,500**	**-**	**440,000**	**-**
CRA/CRA	1 - Sedan	30,000	-	-	30,000	-
CRA/CRA	1 - SUV	50,000	-	-	50,000	-
CRA/CRA	MLK Park Playground	500,000	500,000	-	-	-
CRA/CRA	Riverside Floating Dock	200,000	200,000	-	-	-
CRA/CRA	Sutton Park Basketball Courts	200,000	200,000	-	-	-
CRA/CRA	Riverside Pavilion	160,000	160,000	-	-	-
CRA/CRA	VFW Improvements	150,000	150,000	-	-	-
CRA/CRA	Lincoln Park Scoreboard	100,000	100,000	-	-	-
CRA/CRA	PC/Electronics	20,000	20,000	-	-	-
Total CRA Fund Capital Purchases		**1,410,000**	**1,330,000**	**-**	**80,000**	**-**
Solid Waste/Solid Waste	2 - 20 Yard Roll-offs	10,000	10,000	-	-	-
Total Solid Waste Fund Capital Purchases		**10,000**	**10,000**	**-**	**-**	**-**
Water & Sewer/Water	Meters	25,000	25,000	-	-	-
Water & Sewer/Water	Hyrdraulic Unit - Truck	15,000	15,000	-	-	-
Water & Sewer/Sewer	Plate Compactor	8,000	8,000	-	-	-
Water & Sewer/Sewer	Well Point Equipment	5,000	5,000			
Water & Sewer/Customer Serv	Telemetry Meter Receiver	6,500	6,500	-	-	-
Water & Sewer/WWTP	JD Gator	15,000	-	-	15,000	-
Total Water & Sewer Fund Capital Purchases		**74,500**	**59,500**	**-**	**15,000**	**-**
Stormwater/ Stormwater	1 - F550 Mini Dump Truck	80,000	-	-	80,000	-
Stormwater/ Stormwater	Volvo Mini Excavator	95,000	-	-	95,000	-
Total Stormwater Fund Capital Purchases		**175,000**	**-**	**-**	**175,000**	**-**
Total Capital Purchases from Operating Funds		**2,230,000**	**1,520,000**	**-**	**710,000**	**-**

The following graph illustrates current year operating capital by fund and by source.



The following graph illustrates funding the City has used since fiscal year 2014:



- **Capital Projects from CRA**

The City of Palmetto Community Redevelopment Agency was established in November 1985 to alleviate slum and blight within its area. This area has been increased via ordinance multiple times in the subsequent years through a finding of necessity. In accordance with the "Community Redevelopment Act of 1969" F.S. 163 Part III (the Act) the CRA has adopted a Community Redevelopment Plan (the Plan) which must be evaluated and amended on a regular basis to evolve so as to accurately reflect changing conditions and community objectives. The most recent update to the plan occurred in March 2022 and all activities undertaken by the CRA are authorized by the Act and are in accordance with the Plan.

The Capital Projects discussed on the following pages compliment the CRA's operating budget to address the following programs and projects to foster community redevelopment:

- Accountability
- Commerce
- Housing
- Image
- Infrastructure
- Property Maintenance
- Public Safety

The capital budget process for the CRA is as follows:

- Projects are determined by the CRA Director and CRA Advisory Board for their compliance to the CRA Plan.
- Finance staff works with CRA staff to ensure all available increment in the Trust Fund is allocated to projects.
- Preliminary plans are put together with operating budget for submission to the Advisory Board.
- Upon approval from Advisory Board, budget submitted to CRA Board for Adoption.
- CRA budget incorporated into City-wide budget and approved by City Commission.

The project expenses and the 2023 project budgets include:

Project Name	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Budget
Land Purchases	2,706,723	361,760	1,500,000	162,535
Women's Club Preservation	-	-	196,000	2,403,000
Woman's Club (Building Purchase)	225,868	-	-	-
Palmetto Bay Oyster Resoration	-	-	-	200,000
Mainstreet Program	-	-	-	100,000
Connor Park	105,719	240,012	4,220,238	-
Martin Luther King Park (MLK)	-	35,166	185,975	-
Carnegie Library Improvements	2,750	-	-	-
Seahorse Project	122,563	3,430	-	-
CRA Property Improvements	22,258	705	98,561	-
Total CRA Project Budget	$ 3,185,881	$ 641,073	$ 6,200,774	$ 2,865,535

The capital projects funded by the CRA are included in both the CRA fund and the Joint Capital Projects fund. The CRA fund includes projects that have been in the planning stages and are now ready for construction such as:

- Connor Park – The City owned land known as the Edenfield property has historically been impacted by contaminated fill obtained from the City of Palmetto and has served as a drainage route for untreated stormwater run-off.



The CRA has partnered with Tampa Estuary, FDEP, and SWFWMD to obtain cooperative funding for the construction of stormwater improvements to improve the water quality of stormwater discharging into the Manatee River. This project is currently undergoing construction with the intent of converting it into the newest city park with other parks projects, upon completion it is intended for this park to be incorporated into the Linear Park Trail.



Palmetto Bay Oyster Renovation:

With the completion of the Connor Park project, water flowing into the Manatee River at the Palmetto Bay location will effectively be pre-cleaned. This project will feature the installation of reef clusters which will provide shelter, seagrasses, and will provide an Oyster habitat. This will allow for enhanced treatment of water, assist with the City's Flood Management Plan by lessoning the impact of waves prior to reaching the shore, and will facilitate the return of a bird population to the bay.

Palmetto Women's Club Preservation:

The Women's Club was built in 1930 and in 1986 was submitted for placement on the National Register of Historic Places as a notable example of Mediterranean Revival architecture. The Club served as a central meeting hall for the area and has featured wedding receptions, high school banquets, and proms over its history. The CRA purchased this building located in the City's Lamb Park with the intent of preserving its historical nature while renovating it to better serve the community.



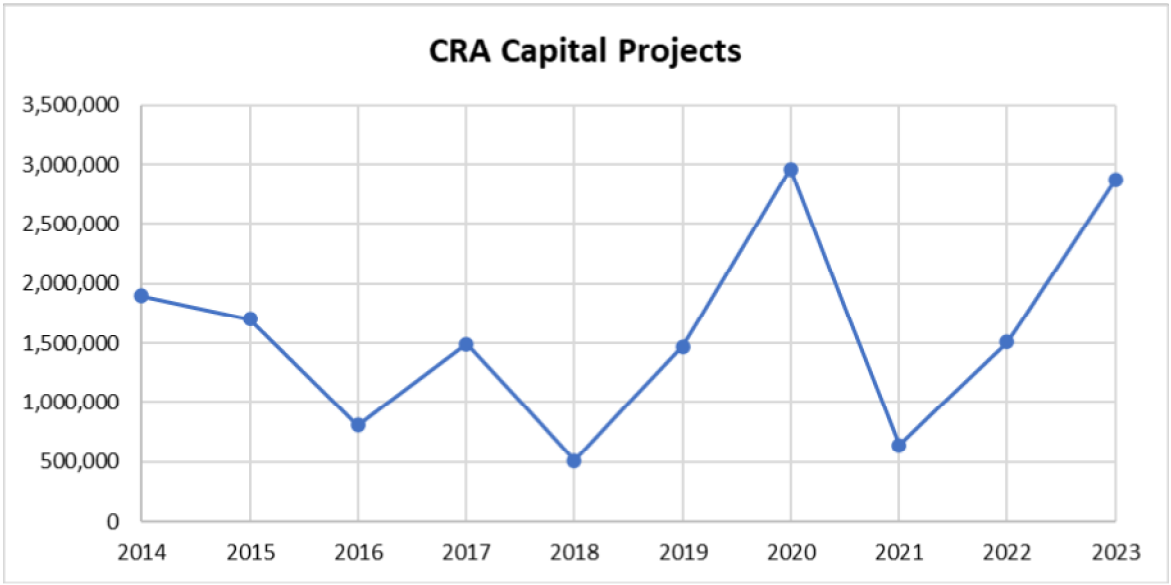


Martin Luther King Park:

The park offers CRA residents a passive park setting without the necessity of crossing a major thoroughfare. MLK Park is planned as the northern bub of the Linear Park Trail that heads south to the Manatee River. While the park itself was established in prior fiscal years, improvements including restroom facilities have been added and playground equipment is budgeted in fiscal year 2023.

- Other Projects – Funding continues to be allocated to the establishment of the MainStreet Program. Funding previously adopted toward the enhancement of City parking encumbered in the previous fiscal year will be expended during the course of FY2023. The CRA continues to commit funding toward the acquisition of new land whenever an opportunity to acquire parcels that assist in fulfilling the CRA's mission are made available.

The following graph illustrates the actual expenditures related to CRA Capital Projects in the past 9 years with budgeted FY2023 included:



390 - JOINT CAPITAL PROJECTS FUND
Fund Summary

Account	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
Beginning Fund Balances	$ -	$ 276,484	$ 276,484	$ 118,159	(57.3)%
Revenues					
Transfers In	315,000	27,650	27,650	-	- %
Non-Revenue/Fund Balance	-	455,557	-	-	- %
Total Revenues	**315,000**	**483,207**	**27,650**	**-**	**(100.0)%**
Expenses					
Capital Outlay - Other	36,841	192,650	185,975	-	- %
Grants	1,675	-	-	-	- %
Total Expenditures	**38,516**	**192,650**	**185,975**	**-**	**(100.0)%**
Excess Revenue Over (Under)	276,484	290,557	(158,325)	-	- %
Fund Balance, End of Year	**$ 276,484**	**$ 567,041**	**$ 118,159**	**$ 118,159**	**(79.2)%**

390-000 - CRA CAPITAL REVENUE
Fund Revenue Summary

Account	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
	OTHER FINANCING SOURCES					
381.8001-1101	Transfer In - MLK Park GF	$ 138,523	$ 27,650	$ 27,650	$ -	(100.0)%
381.8190-1101	Transfer In - MLK Park CRA	150,000	-	-	-	- %
381.8307-1101	Transfer In - MLK Park RB	5,080	-	-	-	- %
381.8432-1101	Transfer In - MLK Park WS	21,397	-	-	-	- %
	Total Transfers-In	**315,000**	**27,650**	**27,650**	**-**	**(100.0)%**
399.9301	Funding From Equity - Cap Prjs	-	455,557	-	-	(100.0)%
	Total Non-Revenue Sources	**-**	**455,557**	**-**	**-**	**(100.0)%**
	TOTAL OTHER FINANCING SOURCES	**315,000**	**483,207**	**27,650**	**-**	**(100.0)%**
	TOTAL REVENUE	**$ 315,000**	**$ 483,207**	**$ 27,650**	**$ -**	**(100.0)%**

390-859 - CRA CAPITAL JOINT PROJECTS
Cost Center Summary

Account 390-859	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
862.0000-1101	MLK Park Restrooms	$ -	$ 192,650	$ 183,000	$ -	(100.0)%
863.0000-1101	MLK Park	33,915	-	2,975	-	- %
863.0000-1902	SWFWMD Matching Grant	1,675	-	-	-	- %
863.0000-4214	MLK Park Restrooms	1,251	-	-	-	- %
	Total Capital Purchases	**36,841**	**192,650**	**185,975**	**-**	**(100.0)%**
	TOTAL EXPENDITURES	**$ 36,841**	**$ 192,650**	**$ 185,975**	**$ -**	**(100.0)%**

390-703 - CRA CAPITAL INTERLOCAL GRANT
Cost Center Summary

Account 390-701	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURE					
763.0000-1902	SWFWMD: Riverside Grant	$ 1,675	$ -	$ -	$ -	- %
	Total Capital Purchases	**1,675**	**-**	**-**	**-**	**- %**
	TOTAL EXPENDITURES	**$ 1,675**	**$ -**	**$ -**	**$ -**	**- %**

- **Capital Projects from Half-Cent Sales Tax Infrastructure Fund**

A referendum was held during the general election in Manatee County on November 8, 2016 to vote for the implementation of a Half Cent Sales Surtax For Public Infrastructure. Upon approval, the City of Palmetto adopted Resolution 2018-03 to provide a list of projects upon which the funding may be utilized in conformity with the referendum. The initial estimate of revenue equated to on average $1 million per year resulting in slightly more than $15 million over the term of the referendum. This list has been reviewed and amended in the following years via resolution.

The capital budget process for the Half-Cent Sales Tax Infrastructure fund is as follows:

- Each year the list is reevaluated, and projects may be added or removed from the list through staff recommendation and Commission approval. State revenue forecasts and fund balance projections are utilized to determine if the projected revenues remain in line to support each of the projects.
- Debt service related to the construction of the New Police Department Building is budgeted according to the amortization schedule.
- Staff attempts to identify projects to be completed in the current fiscal year and requests Commission to adopt budget to fund. Any modification to the funding is addressed in subsequent budget resolutions.

The current summarized list of projects includes:

Project Name	Current Project List	Actual Thru FY22	Remaining Funding
Transportation			
Sidewalks	1,628,622	66,325	1,562,297
Intersection Improvements	346,000	-	346,000
Major Road Improvements	1,517,724	613,253	904,471
Total Transportation Projects	**3,492,346**	**679,578**	**2,812,768**
Public Safety & Law Enforcement			
Law Enforcement Facilities & Equipment	50,000	36,565	13,435
Criminal Justice & Publice Safety Facility Improvement	9,189,668	4,655,873	4,533,795
911 and Public Safety Technology Upgrades	223,670	178,290	45,380
Total Public Safety & Law Enforcement Projects	**9,413,338**	**4,834,163**	**4,579,175**
Parks & Community Facilities			
City Parks	876,113	194,275	681,838
Recreational Buildings and Playgrounds	897,775	334,655	563,120
Government Buildings and Community Facilities	650,000	143,309	506,691
Total Parks & Community Facility Projects	**2,423,888**	**672,239**	**1,751,649**
Total Half Cent Infrastructure Projects	**15,329,572**	**6,185,980**	**9,143,592**

Projects approved for completion in Fiscal Year 2023 include:

- New Police Department Building – The City's current police station was built in 1967 and in a recent examination of the facility it was determined that the building is not weather hardened to contemporary standards, does not meet current security standards, cannot accommodate current technology, and has limited property for future expansion. As such, the City purchased a plot of land with the intention of designing and constructing a new building to a level of quality and timeliness that reflects the long-term use of a City owned facility. Construction began in 2022 with an expected completion date of spring 2023 contingent upon supply chain issues.





- Street Paving – Staff continues to address the condition of City roads with a combination of general repair and maintenance through the Road & Bridge fund's operating account, Street Paving CIP projects, and Half Cent Projects. In FY2023 an additional $400,000 of Half Cent funds will be utilized to pave 4 streets from the project list & staff will continuously reevaluate the paving needs of the City to determine which roads should be prioritized using the most appropriate funding mechanism.

Infrastructure Sales Tax– 4XX — Infrastructure Fund - 003

Summary:
Manatee County voters approved a 15-year half-cent infrastructure sales tax in 2018, the City prepared a list of projects in the approved categories of Transportation, Public Safety and Law Enforcement, and Parks & Community Facilities. Each year the list is reevaluated and projects may be added or removed from the list through staff recommendation and Commission approval. State revenue forecasts and fund balance projections are utilized to determine if the projected revenues remain in line to support each of the projects.

Primary Duties:
Staff identifies projects to be completed in the current fiscal year and requests Commission to adopt budget to fund. Any modification to the funding is addressed in subsequent budget resolutions.

The Revised list of projects is noted below:

Infrastructure Sales Tax Draft Project Listing

Transportation Projects	RES 2018-03 Original Project Cost	RES 2022-07 Revised Project Cost	Category Percentage
Sidewalks	2,050,000	1,628,622	
Intersection Improvements	1,720,000	346,000	
Major Road Improvements	1,469,571	1,517,724	
Transportation Total	**5,239,571**	**3,492,346**	**23%**
Public Safety and Law Enforcement Projects			
Law Enforcement Facilities and Equipment	135,000	50,000	
Criminal Justice & Public Safety Facility Improvements	6,315,000	9,189,668	
911 and Public Safety Technology Upgrades	290,000	223,670	
Public Safety and Law Enforcement Total	**6,740,000**	**9,463,338**	**62%**
Parks and Community Facilities Projects			
City Parks	1,700,000	876,113	
Recreational Buildings and Playgrounds	850,000	897,775	
Environmental Preserves and Boat Ramps	100,000	-	
Government Buildings and Community Facilities	750,000	650,000	
Parks & Community Facilities Total	**3,400,000**	**2,423,888**	**16%**
GRAND TOTAL	**15,379,571**	**15,379,572**	**100%**

003 - INFRASTRUCTURE
Fund Summary

Account	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
Beginning Fund Balances	$ 2,420,315	$ 3,206,941	$ 3,672,354	$ 766,115	(76.1)%
Revenues					
Infrastructure Sales Tax	1,192,847	1,418,444	1,250,000	945,396	- %
Interest Revenue	8,681	8,823	3,000	3,224	- %
Debt/Lease Proceeds	-	5,636,000	5,636,000	-	- %
Non-Revenue/Fund Balance	-	3,206,941	-	300,000	- %
Total Revenues	**1,201,528**	**10,270,208**	**6,889,000**	**1,248,620**	**(87.8)%**
Expenses					
Public Safety	393,066	8,195,018	8,195,018	50,000	- %
Transportation	13,707	491,753	491,753	400,106	- %
Parks and Recreation	8,129	593,650	590,782	250,000	- %
Debt Service	-	524,374	517,686	548,514	- %
Total Expenditures	**414,902**	**9,804,795**	**9,795,239**	**1,248,620**	**(87.3)%**
Excess Revenue Over (Under)	786,626	465,413	(2,906,239)	-	- %
Fund Balance, End of Year	**$ 3,206,941**	**$ 3,672,354**	**$ 766,115**	**$ 766,115**	**(79.1)%**

**Budget will be adopted for each project individually through the budget year. This fund is combined with the General Fund in the All Funds Summary

003-421 - PUBLIC SAFETY
Capital Projects Summary

Account 003-421	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
462.0000-4101	Police Dept Construction	$ 393,066	$ 8,195,018	$ 8,195,018	$ -	(100.0)%
	Total Capital Purchases	**393,066**	**8,195,018**	**8,195,018**	**-**	**(100.0)%**
471.1222	Princ - 2022 Loan	-	473,000	473,000	489,000	3.4 %
472.1222	Interest - 2022 Loan	-	51,374	44,686	59,514	15.8 %
	Total Debt Service	-	**524,374**	**517,686**	548,514	**19.2 %**
	TOTAL EXPENDITURES	**$ 393,066**	**$ 8,719,392**	**$ 8,712,704**	**$ 548,514**	**(80.8)%**

003-441 - TRANSPORTATION
Capital Projects Summary

Account 003-441	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
463.0000-4001	Paving/Resurfacing	$ 13,707	$ 491,753	$ 491,753	$ 400,106	(18.6)%
	Total Capital Purchases	**13,707**	**491,753**	**491,753**	**400,106**	**(18.6)%**
	TOTAL EXPENDITURES	**$ 13,707**	**$ 491,753**	**$ 491,753**	**$ 400,106**	**(18.6)%**

003-472 - PARKS AND RECREATION
Capital Projects Summary

Account 003-472	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
462.0000-4203	Celebration Center Improvement	$ -	$ 9,207	$ 9,207	$ -	(100.0)%
462.0000-4214	MLK Park Building Project	8,129	182,871	180,000	-	(100.0)%
462.0000-4215	PW Storage Building	-	250,000	250,000	250,000	- %
464.0100-4216	Sutton Park Playground	-	151,572	151,575	-	(100.0)%
	Total Capital Projects	**8,129**	**593,650**	**590,782**	**250,000**	**(300.0)%**
	TOTAL EXPENDITURES	**$ 8,129**	**$ 593,650**	**$ 590,782**	**$ 250,000**	**(300.0)%**

- **Capital Improvement Program: 2023-2027**

The City of Palmetto's Capital Improvement Program (CIP) is a comprehensive five-year plan for enhancing and maintaining public infrastructure. This multiyear plan covering a five-year period assists the City budget for and schedule necessary capital improvement projects. The CIP is a separate budgeting process approved outside of the annual operating budget that includes projects such as the purchase, construction and/or improvement of land, buildings, streets, and utility infrastructure, machinery, and equipment.

Staff continuously evaluates the prospects of new projects for inclusion in the CIP throughout the year and works to formulate a preliminary list of projects by June of each year. Each project is evaluated based on the priorities communicated by City Commission to successfully achieve the City's goals and objectives. Attention is paid to the geographic locations of each of the proposed projects to ensure each of the 3 Wards of the City is represented based upon their individual needs. This process is performed concurrently with the operating budget as projects may be better suited for inclusion in one rather than the other.

Examples of projects which are considered capital improvements include:
- Road and sidewalk improvements
- Public facility upgrades
- Stormwater projects inclusive of dredging City canals
- Water/Sewer projects to enhance the quality of the resident's water supply and the effectiveness of the sewer system
- Reuse system expansion
- Comprehensive Utility Upgrades encompassing many of the other project types

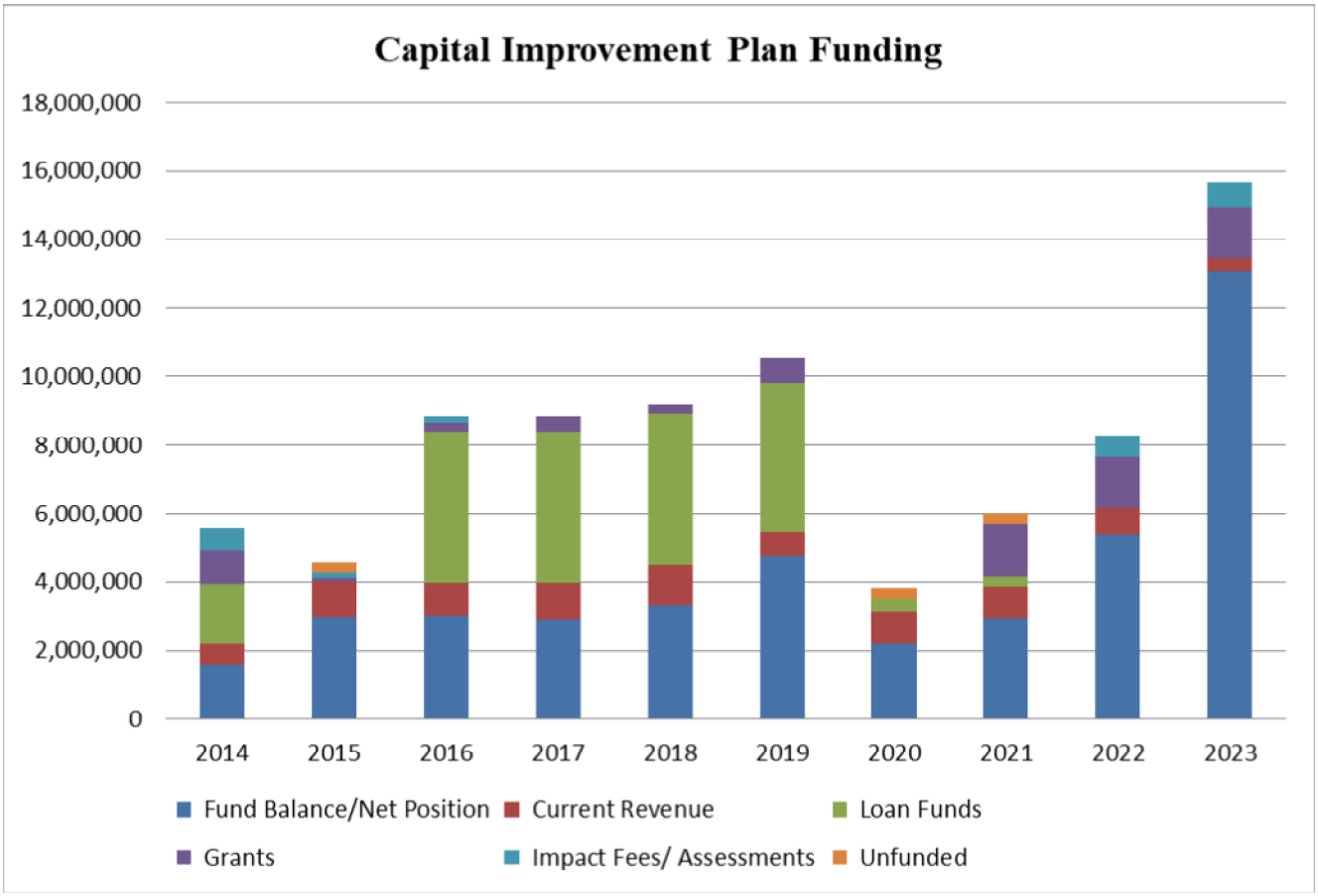
<u>Capital Improvement Program Schedule</u>

- October 31, 2021 – June 30, 2022: Staff formulates preliminary project listing
- July 11, 2022 – Receive proposed project list from WWTP management
- July 15, 2022 – Preliminary CIP delivered to Public Works Director, City Clerk
- August 1, 2022 – City Commission approves American Rescue Plan Act Funding – Incorporated into CIP
- August 15, 2022 – Final Staff Version of CIP established
- September 12, 2022 – CIP presented to City Commission
- September 26, 2022 – CIP adopted by City Commission

The fiscal year 2023 Capital Improvement Program (CIP) was approved totaling $15,690,353 for fiscal year 2023 and $17,290,353 for the five-year period of 2023 through 2027. This represents a $7,412,385 increase in the one year and $3,812,385 increase in the five-year plans approved in the previous year.

This increase can be primarily attributed to funding received from American Rescue Plan Act funds which has allowed the City to proceed with the $5,000,000 Ward 1 Phase III project as well as to provide additional funding to the existing Inflow and Infiltration, Lift Station Upgrades, and WWTP Plant Expansion projects.

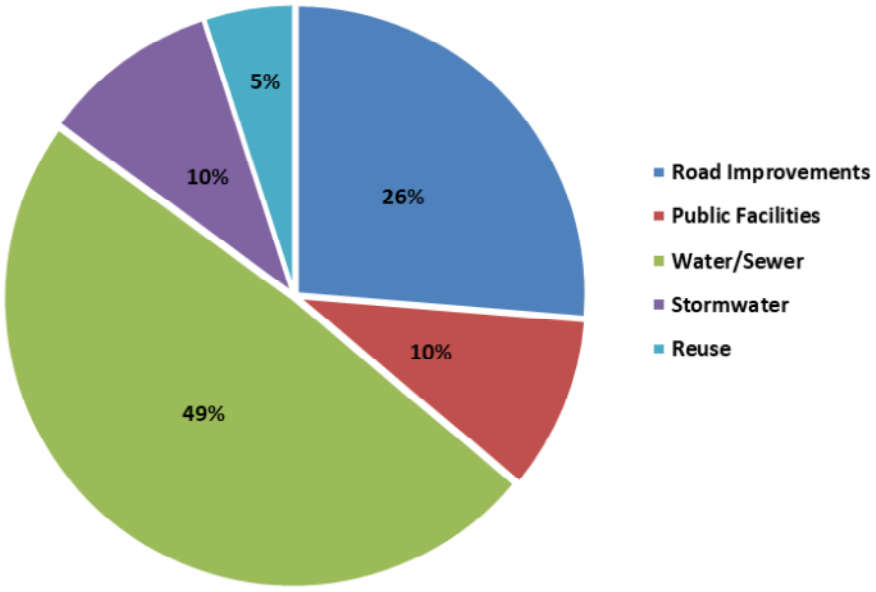
The following graph depicts the types of funding, for each fiscal year, used for City CIP projects since 2014.



The previous 5 years of CIP expenses by department:

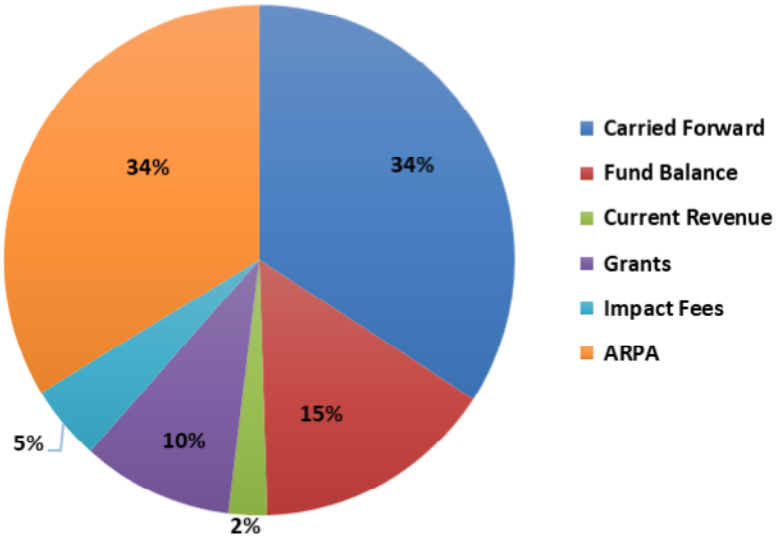
CIP Department	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Projected
Road Improvements	44,573	100,006	95,486	27,413	58,569
Public Facilities	285,938	422,879	654,846	82,815	1,233,593
Water	1,785	1,003,008	917,126	195,854	87,970
Sewer	117,958	740,007	517,151	424,324	498,591
Waste Water Treatment Plant	415,700	1,618,207	5,308,766	86,459	113,707
Stormwater	20,125	218,710	140,168	-	-
Reuse	9,727	463,187	370,570	23,165	38,689
Total CIP by Department	**895,806**	**4,566,004**	**8,004,113**	**840,030**	**2,031,119**

FY2023 Projects By Type



Road Improvements	Public Facilities	Water/Sewer	Stormwater	Reuse	Total
4,127,431	1,534,719	7,673,959	1,564,653	789,591	15,690,353

FY2023 Funding Source



Carried Forward	Fund Balance	Current Revenue	Grants	Impact Fees	ARPA	Total
5,363,589	2,404,165	383,207	1,500,000	750,000	5,289,392	15,690,353

The City of Palmetto's priorities include the need to minimize the economic impact to our taxpayers, utilize City dollars efficiently and effectively, and maintain and improve the appearance and safety of the City both financially and physically. The CIP for fiscal year 2023 attempts to achieve these priorities and the initiatives to support them. Limited funds are available to support capital projects however, the maintenance of our facilities and infrastructure is vital to the future of the City.

This CIP incorporates all aspects of the City's long-term goals:

Appearance	o Surface Upgrades along 7th Street West o City-wide facilities upgrades o New storage buildings for Public Works and WWTP to better maintain equipment and vehicles
Services	o Improvements to the water distribution and expansion of the wastewater treatment facility o Provide reclaimed water to additional users and enhance the current system o Chloramines Injection System-better tasting water and more efficient service
Infrastructure	o WWTP and Lift Station Upgrades o Water and Sewer Lines R&R
Safety	o Ward 1 Phases III and IV to provide safter streets and sidewalks for residents o City Facility Security and Upgrades
Economic Stability	o Inflow and Infiltration (I&I) Program to decrease the amount of treatable substance for the WWTP and thus create higher efficiencies o Palmetto Area Reuse System (PARS) -install additional reuse lines to allow services to more customers. This will assist the reuse fund to become self-sustaining and distribute greater amounts of reuse water.

The individual project sheets included in the following pages includes more information regarding the scope, funding sources, and operating budget impacts of the FY2023 CIP Projects.

2023 - 2027 Capital Improvement Plan
Budget Worksheet

Project Description	Funding Source	Total FY2021 Funded	General Fund	Half Cent Fund	Road & Bridge	Capital Projects Fund	Solid Waste Fund	Water / Sewer Fund	Storm Water Fund	Reuse Fund
REVENUES										
Current budgeted revenues		383,207	89,333					178,414	95,783	19,677
Grants		1,500,000				1,500,000				
Funding carried forward from 2022		5,230,543		250,000		737,488	32,500	3,384,617	509,000	316,938
Funding from impact fees		883,046			200,000			550,000	133,046	
Funding from fund balance		7,693,557	250,000		754,612	1,148,007		4,167,636	885,825	487,477
TOTAL REVENUES		15,690,353	339,333	250,000	954,612	3,385,495	32,500	8,280,667	1,623,654	824,092
Transfers In		1,193,945	-	-	-	1,193,945	-	-	-	-
TOTAL FROM ALL FUNDING SOURCES		**16,884,298**	**339,333**	**250,000**	**954,612**	**4,579,440**	**32,500**	**8,280,667**	**1,623,654**	**824,092**
EXPENSES										
Road Improvements										
Surface Upgrades: 7th St. W	FB	500,000				500,000				
CDBG - 7th St. Extension	Grant	1,500,000				1,500,000				
Street Paving	FB/IF	700,000				700,000				
ROAD IMPROVEMENTS TOTAL		2,700,000	-	-	-	2,700,000	-	-	-	-
Public Facilities										
City Facility Security	CF/CR	95,528				95,528				
City Wide Facility Upgrades	CF/CR	90,518				90,518				
PW Electrical Upgrade	CF	148,673				44,464	8,000	74,209	14,000	8,000
PW Storage Building	CF	600,000		250,000		47,000	22,500	215,000	41,500	24,000
WWTP Storage Building	CF/FB	300,000						300,000		
Public Works Admin Building	CF/FB	200,000				174,500	2,000	17,500	3,500	2,500
Outdoor Recreation	AR	100,000	100,000							
PUBLIC FACILITIES TOTAL		1,534,719	100,000	250,000	-	452,010	32,500	606,709	59,000	34,500
Stormwater										
Dredging Projects	CF/CR/FB	550,000							550,000	
27th Ave Blvd Box Culvert	CR/FB	250,000							250,000	
4th St & 10th Ave Stormwater Project	CR/FB	133,046							133,046	
STORMWATER TOTAL		933,046	-	-	-	-	-	-	933,046	-
Utility Improvements										
WWTP Plant Expansion	AR/FB/IF	975,000						975,000		
WWTP Upgrades	CF	695,692						695,692		
Lift Station Upgrades	AR/CF	841,084						841,084		
Sewer Lines R&R	CF	141,138						141,138		
I&I Program	AR/CF	1,574,629						1,574,629		
Water Lines R&R	CF	228,948						228,948		
Chloramine Injection System	CR/CF	33,659						33,659		
UTILITY IMPROVEMENTS TOTAL		4,490,150	-	-	-	-	-	4,490,150	-	-
Reuse										
PARS Expansion	CF	32,438								32,438
UV System - WWTP	CF/FB	500,000								500,000
REUSE TOTAL		532,438	-	-	-	-	-	-	-	532,438
Comprehensive Utility Improvements										
Ward I Phase III	AR/CF/CR/FB	5,000,000				1,427,430		2,733,808	581,608	257,154
Ward I Phase IV	CF/IF	500,000						450,000	50,000	
COMPREHENSIVE UTILITY IMPROVEMENTS TOTAL		5,500,000	-	-	-	1,427,430	-	3,183,808	631,608	257,154
TOTAL EXPENSES		15,690,353	100,000	250,000	-	4,579,440	32,500	8,280,667	1,623,654	824,092
Transfers Out		1,193,945	239,333		954,612					
GRAND TOTAL		**16,884,298**	**339,333**	**250,000**	**954,612**	**4,579,440**	**32,500**	**8,280,667**	**1,623,654**	**824,092**

Abbreviations: AR (ARPA Funds), CF (Carried Forward), FB (Fund Balance), CR (Current Revenues), IF (Impact Fees)

301 - CAPITAL PROJECTS FUND
Fund Summary

Account	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
Beginning Fund Balances	$ 462,415	$ 618,317	$ 618,317	$ 45,969	(92.6)%
Revenues					
Grants	-	2,648,008	1,500,000	1,500,000	- %
Transfers In	266,130	1,463,209	1,463,209	1,193,945	- %
Non-Revenue/Fund Balance	-	572,348	-	1,885,496	- %
Total Revenues	**266,130**	**4,683,565**	**2,963,209**	**4,579,441**	**(2.2)%**
Expenses					
Capital Outlay - Streets	82,815	1,752,464	1,752,464	1,479,423	- %
Capital Outlay - Other	27,413	283,094	283,093	452,010	- %
Grants	-	2,648,008	1,500,000	2,648,008	- %
Total Expenditures	**110,228**	**4,683,566**	**3,535,557**	**4,579,441**	**(2.2)%**
Excess Revenue Over (Under)	155,902	(1)	(572,348)	-	- %
Fund Balance, End of Year	**$ 618,317**	**$ 618,316**	**$ 45,969**	**$ 45,969**	**(92.6)%**

301-000 - CIP REVENUE
Fund Revenue Summary

Account	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	REVENUES					
331.3500-9045	American Rescue Plan Act	$ -	$ 1,148,008	$ -	$ -	(100.0)%
331.4900-9037	CDBG 7th St Extension	-	1,500,000	1,500,000	1,500,000	- %
	TOTAL INTERGOVERNMENTAL/ GRANT REVENUE	**-**	**2,648,008**	**1,500,000**	**1,500,000**	**(43.4)%**
	OTHER FINANCING SOURCES					
381.9301-2031	Transfer in - Facility Upgrades	-	21,000	21,000	44,667	112.7 %
381.9301-2032	Transfer In - City Facility Security	-	-	-	44,666	- %
381.9301-2132	Transfer in - City Facility Security	-	30,500	30,500	-	(100.0)%
381.9301-2135	Transfer In - City Facility Security	39,000	2,000	2,000	-	(100.0)%
381.9301-2238	Transfer in - PW Admin Building	-	20,500	20,500	150,000	631.7 %
381.9301-4215	Transfer in - PW Storage Building	-	5,000	5,000	-	(100.0)%
381.9307-2034	Surface Upgrades 7th St W	-	320,255	320,255	-	(100.0)%
381.9307-2135	PW Electrical Upgrade	16,000	3,000	3,000	-	(100.0)%
381.9307-2036	Transfer In - Street Paving	-	-	-	700,000	- %
381.9307-2136	Transfer In - Street Paving	184,130	41,954	41,954	-	(100.0)%
381.9307-4215	PW Storage Building	27,000	15,000	15,000	-	(100.0)%
381.9307-2238	Transfer in - PW Admin Building	-	4,000	4,000	-	(100.0)%
381.9307-2237	Transfer in - 23rd St Roundabout	-	1,000,000	1,000,000	-	(100.0)%
381.9307-9039	Transfer In - Ward 1 Phase III	-	-	-	254,612	- %
	Total Transfers-In	**266,130**	**1,463,209**	**1,463,209**	**1,193,945**	**(18.4)%**
399.0000	Funding From Fund Balance - Outstanding Enc	-	196,830	-	-	(100.0)%
399.9301	Funding From Equity - Cap Prjs	-	375,518	-	1,885,496	402.1 %
	Total Non-Revenue Sources	**-**	**572,348**	**-**	**1,885,496**	**229.4 %**
	TOTAL OTHER FINANCING SOURCES	**266,130**	**2,035,557**	**1,463,209**	**3,079,441**	**51.3 %**
	TOTAL REVENUE	**$ 266,130**	**$ 4,683,565**	**$ 2,963,209**	**$ 4,579,441**	**(2.2)%**

301-601 - CIP GENERAL FUND
Cost Center Summary

Account 301-601	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
662.0000-2131	City Facilities Upgrade FY21	$ -	$ 15,522	$ 7,500	$ -	(100.0)%
662.0000-2135	PW Electrical Upgrade	895	95,404	95,404	44,464	(53.4)%
662.0000-2238	PW Admin Building	-	24,500	24,500	174,500	612.2 %
662.0000-4213	Carnegie Library Elevator	3,180	-	-	-	- %
662.0000-4215	PW Storage Building	-	47,000	47,000	47,000	- %
664.0100-2031	City Facility Upgrades - Equip	10,338	36,965	44,987	90,518	144.9 %
664.0100-2032	City Facility Security FY20	-	-	-	95,528	- %
664.0100-2132	City Facility Security - FY21	13,000	55,002	55,001	-	(100.0)%
664.0100-2135	PW Electrical Upgrade	-	8,701	8,701	-	(100.0)%
	Total Capital Purchases	**27,413**	**283,094**	**283,093**	**452,010**	**59.7 %**
	TOTAL EXPENDITURES	**$ 27,413**	**$ 283,094**	**$ 283,093**	**$ 452,010**	**59.7 %**

301-607 - CIP ROAD AND BRIDGE
Cost Center Summary

Account 301-607	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
663.0000-2034	7th St W Surface Project	$ -	$ 500,000	$ 500,000	$ 500,000	- %
663.0000-2036	Street Paving	-	-	-	700,000	- %
663.0000-2136	Street Paving - FY21	-	226,084	226,084	-	(100.0)%
663.0000-2237	23rd Street Realignment	-	1,000,000	1,000,000	-	(100.0)%
663.0000-9039	Ward 1 Phase 3	82,815	26,380	26,380	279,423	959.2 %
	Total Capital Purchases	**82,815**	**1,752,464**	**1,752,464**	**1,479,423**	**(15.6)%**
	TOTAL EXPENDITURES	**$ 82,815**	**$ 1,752,464**	**$ 1,752,464**	**$ 1,479,423**	**(15.6)%**

301-701 - CIP FEDERAL GRANT
Cost Center Summary

Account 301-701	Description	2021 Actual	2022 Revised Budget	2022 Projected Actual	2023 Adopted Budget	% Change of Budget
	EXPENDITURES					
763.0000-9037	SWFWMD 7th St Extension	$ -	$ 1,500,000	$ 1,500,000	$ 1,500,000	- %
763.0000-9039	Ward 1 - Phase III	-	1,148,008	-	1,148,008	- %
	Total Capital Purchases	**-**	**2,648,008**	**1,500,000**	**2,648,008**	**- %**
	TOTAL EXPENDITURES	**$ -**	**$ 2,648,008**	**$ 1,500,000**	**$ 2,648,008**	**- %**

CITY OF PALMETTO, FLORIDA
2022-2023 BUDGET

2023 - 2027 CAPITAL IMPROVEMENT PLAN
ATTACHMENT A

	Project Description	Supporting Fund	FY2022 Budget	Expense YTD	Encumbered	YTD + ENC	Available Balance
	Road Improvements						
1	Surface Upgrades: 7th St W	Capital Projects/R&B	500,000	-	-	-	500,000
2	CDBG - 7th Street Extension	Capital Projects	1,500,000	-	-	-	1,500,000
3	Street Paving	Road & Bridge	232,033	232,033	-	232,033	(0)
4	23rd St. Realignment	Road & Bridge	1,000,000	1,000,000	-	1,000,000	-
	Road Improvements Total		**3,232,033**	**1,232,033**	**-**	**1,232,033**	**2,000,000**
	Public Facilities						
1	City Facility Security	Capital Projects	55,002	1,822	2,318	4,140	50,862
2	City Wide Facilities Upgrades	Capital Projects	52,487	6,636	-	6,636	45,851
3	PW Electrical Upgrade	GF/RB/WS/SW/RU	208,314	49,261	10,379	59,640	148,673
4	PW Storage Building	GF/RB/WS/SW/RU/HC	600,000	-	-	-	600,000
5	WWTP Storage Building	Water/Sewer	300,000	-	-	-	300,000
6	Public Works Administration Building	GF/RB/WS/SW/RU	50,000	-	-	-	50,000
	Public Facililties Total		**1,265,802**	**57,719**	**12,697**	**70,415**	**1,195,387**
	Stormwater						
1	Dredging	Stormwater	150,000	-	-	-	150,000
2	27th Ave Blvd Box Culvert	Stormwater	250,000	-	-	-	250,000
3	4th St & 10th Ave	Stormwater	133,046	-	-	-	133,046
	Stormwater Total		**533,046**	**-**	**-**	**-**	**533,046**
	Water/Sewer						
1	WWTP Expansion	Water/Sewer	-	-	-	-	-
2	WWTP Upgrades	Water/Sewer	800,440	82,097	22,651	104,748	695,692
3	Lift Station Upgrades	Water/Sewer	559,539	87,138	167,550	254,689	304,850
4	Sewer Lines R&R	Water/Sewer	141,138	-	-	-	141,138
5	I&I Program	Water/Sewer	1,248,014	308,893	92,651	401,543	846,471
6	Water Lines R&R	Water/Sewer	237,786	8,838	-	8,838	228,948
7	Chloramines Injection System	Water/Sewer & Loan	93,582	76,884	8,039	84,923	8,659
	Water/Sewer Total		**3,080,499**	**563,850**	**290,891**	**854,741**	**2,225,758**
	Reuse						
1	PARS Expansion	Reuse	72,614	38,689	1,488	40,176	32,438
2	UV System - WWTP	Reuse	250,000	-	-	-	250,000
	Reuse Total		**322,614**	**38,689**	**1,488**	**40,176**	**282,438**
	Comprehensive Utility Upgrades						
1	Ward 1 Phase III	Water/Sewer/Road & Bridge	426,380	2,540	46,879	49,419	376,961
2	Ward 1 Phase IV	Water/Sewer/Storm	250,000	-	-	-	250,000
	Comprehensive Utility Upgrades Total		**676,380**	**2,540**	**46,879**	**49,419**	**626,961**
	GRAND TOTAL		**9,110,375**	**1,894,830**	**351,955**	**2,246,784**	**6,863,589**

CITY OF PALMETTO, FLORIDA
2022-2023 BUDGET

2023 - 2027 CAPITAL IMPROVEMENT PLAN

		Project Description	Supporting Fund	FY2022 Funding Carried Forward	Current Revenue	City Fund Balance	Impact Fees	Total Funded Projects	Unfunded	Total FY2023 CIP
		Road Improvements								
	1	Surface Upgrades: 7th St W	Capital Projects	$ 500,000	$ -	$ -	$ -	$ 500,000	$ -	$ 500,000
*	2	CDBG - 7th Street Extension	Capital Projects	1,500,000	-	-	-	1,500,000	1,600,000	3,100,000
	3	Street Paving	Road & Bridge	-	-	500,000	200,000	700,000	-	700,000
		ROAD IMPROVEMENTS TOTAL		**$ 2,000,000**	**$ -**	**$ 500,000**	**$ 200,000**	**$ 2,700,000**	**$ 1,600,000**	**$ 4,300,000**
		Public Facilities								
	1	City Facility Security	Capital Projects	$ 50,862	$ 44,666	$ -	$ -	$ 95,528	$ -	$ 95,528
	2	City Wide Facilities Upgrades	Capital Projects	45,851	44,667	-	-	90,518	-	90,518
	3	PW Electrical Upgrade	GF/RB/WS/SW/RU	148,673	-	-	-	148,673	-	148,673
	4	PW Storage Building	GF/RB/WS/SW/RU/HC	600,000	-	-	-	600,000	-	600,000
	5	WWTP Storage Building	Water/Sewer	300,000	-	-	-	300,000	-	300,000
	6	Public Works Administration Building	GF/BLDG/RB/WS/SW/RU	50,000	-	150,000	-	200,000	-	200,000
**	7	Outdoor Recreation	GF	-	-	100,000	-	100,000	-	100,000
		PUBLIC FACILITIES TOTAL		**$ 1,195,386**	**$ 89,333**	**$ 250,000**	**$ -**	**$ 1,534,719**	**$ -**	**$ 1,534,719**
		Stormwater								
	1	Dredging	Road & Bridge/Stormwater	150,000	95,783	304,217	-	550,000	-	550,000
	2	27th Ave Blvd Box Culvert	Stormwater	250,000	-	-	-	250,000	-	250,000
	3	4th St & 10th Ave	Stormwater	133,046	-	-	-	133,046	-	133,046
		STORMWATER TOTAL		**$ 533,046**	**$ 95,783**	**$ 304,217**	**$ -**	**$ 933,046**	**$ -**	**$ 933,046**
		Water/Sewer								
**	1	Plant Expansion	Water/Sewer	$ -	$ -	$ 675,000	$ 300,000	$ 975,000	$ -	$ 975,000
	2	WWTP Upgrades	Water/Sewer	695,692	-	-	-	695,692	-	695,692
**	3	Lift Station Upgrades	Water/Sewer	304,850	-	536,234	-	841,084	-	841,084
	4	Sewer Lines R&R	Water/Sewer	141,138	-	-	-	141,138	-	141,138
**	5	I&I Program	Water/Sewer	846,471	-	728,158	-	1,574,629	-	1,574,629
	6	Water Lines R&R	Water/Sewer	228,948	-	-	-	228,948	-	228,948
	7	Chloramines Injection System	Water/Sewer	8,659	25,000	-	-	33,659	-	33,659
		WATER/SEWER TOTAL		**$ 2,225,758**	**$ 25,000**	**$ 1,939,392**	**$ 300,000**	**$ 4,490,150**	**$ -**	**$ 4,490,150**
		Reuse								
	1	PARS Expansion	Reuse	$ 32,438	$ -	$ -	$ -	$ 32,438	-	$ 32,438
	2	UV System - WWTP	Reuse	250,000	-	250,000	-	$ 500,000		500,000
		REUSE TOTAL		**$ 282,438**	**$ -**	**$ 250,000**	**$ -**	**$ 532,438**	**$ -**	**$ 532,438**
		Comprehensive Utility Upgrades								
**	1	Ward 1 Phase III	Water/Sewer/R&B/SW/RU	$ 376,961	$ 173,091	$ 4,449,948	$ -	$ 5,000,000	-	$ 5,000,000
	2	Ward 1 Phase IV	Water/Sewer	$ 250,000	$ -	$ -	$ 250,000	$ 500,000	-	$ 500,000
		Comprehensive Utility Upgrades Total		**$ 626,961**	**$ 173,091**	**$ 4,449,948**	**$ 250,000**	**$ 5,500,000**	**$ -**	**$ 5,500,000**
		GRAND TOTAL		**$ 6,863,589**	**$ 383,207**	**$ 7,693,557**	**$ 750,000**	**$ 15,690,353**	**$ 1,600,000**	**$ 17,290,353**

* Grant funded project
** Includes previously approved ARPA funds

2023- 2027 CAPITAL IMPROVEMENT PLAN

		Project Description	Supporting Fund	FY2022 PROJECTS CARRIED FORWARD	NEW FY2023 FUNDING	TOTAL FY2023 FUNDING	FY2024	FY2025	FY2026	FY2027	Total Project Cost
		Road Improvements									
	1	Surface Upgrades: 7th St W	Capital Projects	$ 500,000	$ -	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
*	2	CDBG - 7th Street Extension	Capital Projects	1,500,000	-	$ 1,500,000	-	-	-	-	1,500,000
	3	Street Paving	Road & Bridge	-	700,000	$ 700,000	200,000	200,000	200,000	200,000	1,500,000
		Road Improvements Total		**$ 2,000,000**	**$ 700,000**	**$ 2,700,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 3,500,000**
		Public Facilities									
	1	City Facility Security	Capital Projects	$ 50,862	$ 44,666	$ 95,528	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 195,528
	2	City Wide Facilities Upgrades	Capital Projects	45,851	44,667	90,518	25,000	25,000	25,000	25,000	190,518
	3	PW Electrical Upgrade	GF/RB/WS/SW/RU	148,673	-	148,673	-	-	-	-	148,673
	4	PW Storage Building	GF/RB/WS/SW/RU/HC	600,000	-	600,000	-	-	-	-	600,000
	5	WWTP Storage Building	Water/Sewer	300,000	-	300,000	-	-	-	-	300,000
	6	Public Works Administration Building	GF/RB/WS/SW/RU	50,000	150,000	200,000	-	-	-	-	200,000
**	7	Outdoor Recreation	General Fund	-	100,000	100,000	-	-	-	-	100,000
		Public Facilities Total		**$ 1,195,386**	**$ 339,333**	**$ 1,534,719**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 1,734,719**
		Stormwater									
	1	Dredging Projects	Stormwater/R&B	150,000	400,000	550,000	100,000	100,000	100,000	100,000	950,000
	2	27th Ave Blvd Box Culvert	Stormwater	250,000	-	250,000	-	-	-	-	250,000
	3	4th St & 10th Ave	Stormwater	133,046	-	133,046	-	-	-	-	133,046
		Stormwater Total		**$ 533,046**	**$ 400,000**	**$ 933,046**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 1,333,046**
		Water/Sewer									
**	1	WWTP Expansion	Water/Sewer	$ -	$ 975,000	$ 975,000	$ -	$ -	$ -	$ -	$ 975,000
	2	WWTP Upgrades	Water/Sewer	695,692	-	695,692	200,000	200,000	200,000	200,000	1,495,692
**	3	Lift Station Upgrades	Water/Sewer	304,850	536,234	841,084	100,000	100,000	100,000	100,000	1,241,084
	4	Sewer Lines R&R	Water/Sewer	141,138	-	141,138	50,000	50,000	50,000	50,000	341,138
**	5	I&I Program	Water/Sewer	846,471	728,158	1,574,629	400,000	400,000	400,000	400,000	3,174,629
	6	Water Lines R&R	Water/Sewer	228,948	-	228,948	150,000	150,000	150,000	150,000	828,948
	7	Chloramines Injection System	Water/Sewer	8,659	25,000	33,659	-	-	-		33,659
		Water/Sewer Total		**$ 2,225,758**	**$ 2,264,392**	**$ 4,490,150**	**$ 900,000**	**$ 900,000**	**$ 900,000**	**$ 900,000**	**$ 8,090,150**
		Reuse									
	1	PARS Expansion	Reuse	$ 32,438	$ -	$ 32,438	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 132,438
	2	UV System - WWTP	Reuse	$ 250,000	$ 250,000	$ 500,000	-	-	-	-	$ 500,000
		Reuse Total		**$ 282,438**	**$ 250,000**	**$ 532,438**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 632,438**
		COMPREHENSIVE UTILITY UPGRADES									
**	1	Ward 1 Phase III	Water/Sewer/R&B/SW/RU	$ 376,961	$ 4,623,039	$ 5,000,000	$ -	$ -	$ -	$ -	$ 5,000,000
	2	Ward 1 Phase IV	R&B/WS	$ 250,000	$ 250,000	$ 500,000	-	-	-	-	$ 500,000
		Comprehensive Utility Upgrades Total		**$ 626,961**	**$ 4,873,039**	**$ 5,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,500,000**
		GRAND TOTAL		**$ 6,863,589**	**$ 8,826,764**	**$ 15,690,353**	**$ 1,275,000**	**$ 1,275,000**	**$ 1,275,000**	**$ 1,275,000**	**$ 20,790,353**

* Grant funded project
** Includes previously approved ARPA funds

Surface Upgrades - 7th Street West

Long Term Goal Achievement:	**Appearance**	Services	**Infrastructure**	**Safety**	Economic Stability	Historic Preservation

Location:	7th Street West/5th Ave West
Department:	Public Works
Account Number:	301-607-663.0000-2034
Project Code:	2034
Status:	Continuing Project
Project Type:	Non-Recurring Project



Project Description:
This project involves roadway improvements at the rail road crossing on 7th Street West at 5th Ave West.

Project Justification:
To provide safer means of transportation along 7th Street West. Current conditions allow for the possibility of damage to vehicles and injury to pedestrians.

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	-	-	-	-	-	-	-
Construction	500,000	-	-	-	-	-	500,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**500,000**	**-**	**-**	**-**	**-**	**-**	**500,000**

FY 2023 Funding Provided By:	**General Fund**	**Road and Bridge**	**Capital Projects Fund**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	-	-	500,000	-	-	-	500,000
2023 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	**-**	**-**	**500,000**	**-**	**-**	**-**	**500,000**

Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:
The project will require coordination with CSX Transportation Company as the owner of the railway.

CGBD - 7th Street Extension

Long Term Goal Achievement:	Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation

Location:	7th Street West
Department:	Public Works
Account Number:	301-701-763.0000-9037
Project Code:	9037
Status:	Continuing Project
Project Type:	Non-Recurring Project



Project Description:

This project will utilize CDBG ED funds to construct a public infrasturcture system including street, water, sewer and stormwater improvements to support the construction of the Palmetto Sheraton Hotel located at the Bradenton Area Convention Center.

Project Justification:

The construction of a new hotel will directly result in the creation of new jobs. Additional jobs are expected to be created with additional phases of the planned construction including restaurnts, retail and entertainment venues. Tax revenues are expected to be increased by these improvements.

Annual Project Costs:	Fiscal Yr. 23	Fiscal Yr. 24	Fiscal Yr. 25	Fiscal Yr. 26	Fiscal Yr. 27	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	3,200,000	-	-	-	-	-	3,200,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**3,200,000**	**-**	**-**	**-**	**-**	**-**	**3,200,000**

FY 2023 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2022 Funding	-	-	-	-	-	-	-
2023 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Loans	-	-	1,500,000	-	-	-	1,500,000
Unidentified	-	-	1,700,000	-	-	-	1,700,000
Totals	**-**	**-**	**3,200,000**	**-**	**-**	**-**	**3,200,000**

Operating Budget Impact:	Fiscal Yr. 23	Fiscal Yr. 24	Fiscal Yr. 25	Fiscal Yr. 26	Fiscal Yr. 27	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:

Additional $1,700,000 grant awarded in FY2023 to fully fund project.

Street Paving

Long Term Goal Achievement:	Appearance	Services	**Infrastructure**	**Safety**	**Economic Stability**	Historic Preservation

Location:	Various Locations
Department:	Public Works
Account Number:	301-607-663.0000-2036
Project Code:	2036
Status:	Continuing Project
Project Type:	Recurring Project



Project Description:
The paving, drainage improvement, and striping of City streets, at locations determined annually. Based upon need and location, this project may also include the repair and installation of utility infrastructure.

Project Justification:
To improve the safety and appearance of City streets.

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	-	-	-	-	-	-	-
Construction	700,000	200,000	200,000	200,000	200,000	200,000	1,700,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**700,000**	**200,000**	**200,000**	**200,000**	**200,000**	**200,000**	**1,700,000**

FY 2023 Funding Provided By:	**General Fund**	**Road and Bridge**	**Capital Projects Fund**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	-	-	-	-	-	-	-
2023 Revenue	-	-	-	-	-	-	-
Fund Balance	-	700,000	-	-	-	-	700,000
Grants/Loans	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	**-**	**700,000**	**-**	**-**	**-**	**-**	**700,000**

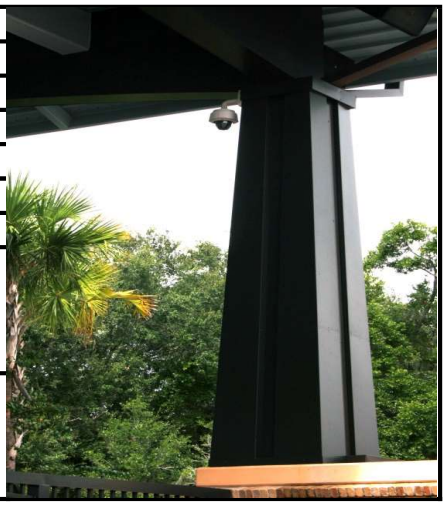
Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:

City Facility Security

Long Term Goal Achievement:	Appearance	Services	Infrastructure	**Safety**	Economic Stability	Historic Preservation

Location:	City Wide
Department:	City Wide
Account Number:	301-601-664.0100-2032
Project Code:	2032
Status:	Continuing Project
Project Type:	Recurring Project



Project Description:
This project involves the installation of further security measures at City Facilities, primarily involving security cameras.

Project Justification:
Provide a security system proposal to improve the physical security environment at the all City Facilities.

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-
Other	95,528	25,000	25,000	25,000	25,000	25,000	220,528
Totals	**95,528**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**220,528**

FY 2023 Funding Provided By:	**General Fund**	**Road and Bridge**	**Capital Projects Fund**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	-	-	50,862	-	-	-	50,862
2023 Revenue	44,666	-	-	-	-	-	44,666
Fund Balance	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	**44,666**	**-**	**50,862**	**-**	**-**	**-**	**95,528**

Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	500	500	500	500	500	500	3,000
Other	-	-	-	-	-	-	-
Totals	**500**	**500**	**500**	**500**	**500**	**500**	**3,000**

Additional Information:
The additional security should assist in the prevention and/or identification of theft which should reduce the need to replace equipment.

City Wide Facility Upgrades

Long Term Goal Achievement:	Appearance	Services	**Infrastructure**	**Safety**	Economic Stability	Historic Preservation

Location:	City Wide
Department:	City Hall/Public Works Admin/Police
Account Number:	301-601-662.0000-2031
Project Code:	2031
Status:	Continuing Project
Project Type:	Recurring Project



Project Description:
To make improvements to city facilities. This year's anticipated projects include fire suppression at City Hall and secure access to city facilities.

Project Justification:
To ensure that city facilities remain viable while determinations of future potential location options are determined. In prior years this project has funded new roofs at the Police Station and Public Works Building.

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	-	-	-	-	-	-	-
Construction	90,518	25,000	25,000	25,000	25,000	25,000	215,518
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**90,518**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**215,518**

FY 2023 Funding Provided By:	**General Fund**	**Road and Bridge**	**Capital Projects Fund**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	-	-	45,851	-	-	-	45,851
2023 Revenue	44,667	-	-	-	-	-	44,667
Fund Balance	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	**44,667**	**-**	**45,851**	**-**	**-**	**-**	**90,518**

Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(30,000)
Other	-	-	-	-	-	-	-
Totals	**(5,000)**	**(5,000)**	**(5,000)**	**(5,000)**	**(5,000)**	**(5,000)**	**(30,000)**

Additional Information:
Large scale repairs should reduce smaller repair and maintenance expenses.

Public Works Electrical Upgrade

Long Term Goal Achievement:	Appearance	Services	**Infrastructure**	**Safety**	Economic Stability	Historic Preservation

Location:	City Wide
Department:	City Hall/Public Works Admin/Police
Account Number:	301/403/432/440/460 662.0000-2135
Project Code:	2135
Status:	Continuing Project
Project Type:	Non-Recurring Project



Project Description:
To upgrade the panel boxes and breakers at the Public Works Facility Building.

Project Justification:
To ensure the continued functionality and maintain proper safety conditions the electrical system will be replaced.

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-
Other	148,673	-	-	-	-	-	148,673
Totals	**148,673**	**-**	**-**	**-**	**-**	**-**	**148,673**

FY 2023 Funding Provided By:	**General Fund**	**Road and Bridge**	**Capital Projects Fund**	**Solid Waste**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	-	-	44,464	8,000	74,209	14,000	8,000	148,673
2023 Revenue	-	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-	-
Totals	**-**	**-**	**44,464**	**8,000**	**74,209**	**14,000**	**8,000**	**148,673**

Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:
Project has been delayed from prior year due to difficulty in sourcing components.

Public Works Storage Building

Long Term Goal Achievement:	Appearance	Services	Infrastructure	**Safety**	Economic Stability	Historic Preservation

Location:	Public Works
Department:	Public Works
Account Number:	301/403/432/440/460 662.0000-4215
Project Code:	4215
Status:	Continuing Project
Project Type:	Recurring Project



Project Description:
The construction of a facility to store public works equipment and vehicles.

Project Justification:
The construction of a enclosed facility will prevent damage caused from the elements as well as to ensure the security of the equipment, both of which should reduce the need for replacements.

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	-	-	-	-	-	-	-
Construction	600,000	-	-	-	-	-	600,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**600,000**	**-**	**-**	**-**	**-**	**-**	**600,000**

FY 2023 Funding Provided By:	**Half Cent Fund**	**Capital Projects Fund**	**Solid Waste Fund**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	250,000	47,000	22,500	215,000	41,500	24,000	600,000
2023 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	**250,000**	**47,000**	**22,500**	**215,000**	**41,500**	**24,000**	**600,000**

Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:

Wastewater Treatment Plant Storage Building

Long Term Goal Achievement:	Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation

Location:	Waste Water Treatment Plant
Department:	Public Works
Account Number:	432-637-662.0000-2129
Project Code:	2129
Status:	Continuing Project
Project Type:	Non-Recurring Project



Project Description:
The construction of a facility to store equipment and vehicles at the Wastewater Treatment Plant

Project Justification:
The construction of a enclosed facility will prevent damage caused from the elements as well as to ensure the security of the equipment, both of which should reduce the need for replacements.

Annual Project Costs:	Fiscal Yr. 23	Fiscal Yr. 24	Fiscal Yr. 25	Fiscal Yr. 26	Fiscal Yr. 27	Future	Totals
Engineering	-		-	-	-	-	-
Construction	300,000	-	-		-	-	300,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**300,000**	**-**	**-**	**-**	**-**	**-**	**300,000**

FY 2023 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2022 Funding	-	-	-	300,000	-	-	300,000
2023 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**300,000**	**-**	**-**	**300,000**

Operating Budget Impact:	Fiscal Yr. 23	Fiscal Yr. 24	Fiscal Yr. 25	Fiscal Yr. 26	Fiscal Yr. 27	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:

New Public Administration Building

Long Term Goal Achievement:	Appearance	**Services**	**Infrastructure**	**Safety**	Economic Stability	Historic Preservation

Location:	TBD
Department:	City Hall/Public Works
Account Number:	301/403/432/440/460 662.0000-2238
Project Code:	2238
Status:	Continuing Project
Project Type:	Non-Recurring Project



Project Description:
This project will consist of the design and construction of a new Public Administration Building.

Project Justification:
A larger building would allow Public Works and City Hall Administrative staff to be under one roof. It would also provide shelter for city crews and their families to ensure that the work force is available in the event of a major hurricane.

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	-		-	-	-	-	-
Construction	-	-	-	-	-	-	-
Design	200,000	-	-	-	-	-	200,000
Other	-	-	-	-	-	-	-
Totals	**200,000**	**-**	**-**	**-**	**-**	**-**	**200,000**

FY 2023 Funding Provided By:	**General Fund**	**Capital Projects Fund**	**Solid Waste Fund**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	-	24,500	2,000	17,500	3,500	2,500	50,000
2023 Revenue	-	-	-	-	-	-	-
Fund Balance	150,000	-	-	-	-	-	150,000
Grants/Loans	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	**150,000**	**24,500**	**2,000**	**17,500**	**3,500**	**2,500**	**200,000**

Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:
A larger building would potentially increase utility expenses however these would net against savings from energy efficient construction.

Outdoor Recreation

Long Term Goal Achievement:	Appearance	**Services**	**Infrastructure**	**Safety**	Economic Stability	Historic Preservation

Location:	TBD
Department:	City Hall/Public Works
Account Number:	001-701-764.0100-9708
Project Code:	9708
Status:	New Project
Project Type:	Non-Recurring Project



Project Description:
This project is pending final direction from City Commission however the funds will be utilized to improve park facilities in the City.

Project Justification:
This project utilizes American Rescue Plan Act Funding in order to promote healthy outdoor recreational activities

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	-		-	-	-	-	-
Construction	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-
Other	200,000	-	-	-	-	-	200,000
Totals	**200,000**	**-**	**-**	**-**	**-**	**-**	**200,000**

FY 2023 Funding Provided By:	**General Fund**	**Capital Projects Fund**	**Solid Waste Fund**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	-	-	-	-	-	-	-
2023 Revenue	-	-	-	-	-	-	-
Fund Balance	200,000	-	-	-	-	-	200,000
Grants/Loans	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	**200,000**	**-**	**-**	**-**	**-**	**-**	**200,000**

Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:

Dredging Projects

Long Term Goal Achievement:	Appearance	**Services**	**Infrastructure**	**Safety**	Economic Stability	Historic Preservation

Location:	To Be Determined
Department:	Public Works
Account Number:	440-640-663.0000-2042
Project Code:	2042
Status:	Continuing Project
Project Type:	Recurring Project



Project Description:
Dredging of canals throughout the City.

Project Justification:
The City will utilitze funding to perform dredging at various locations based upon staff recommendations and Commission prioritization.

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-
Other	550,000	100,000	100,000	100,000	100,000	100,000	1,050,000
Totals	**550,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**1,050,000**

FY 2023 Funding Provided By:	**General Fund**	**Road and Bridge**	**Capital Projects Fund**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	-	-	-	-	150,000	-	150,000
2023 Revenue	-	-	-	-	95,783	-	95,783
Fund Balance	-	-	-	-	304,217	-	304,217
Grants/Loans	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**550,000**	**-**	**550,000**

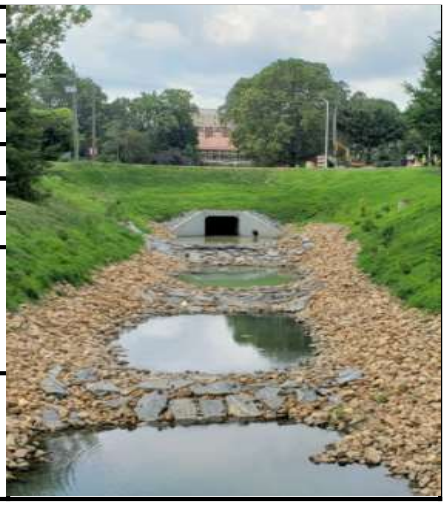
Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:

27th Avenue Box Culvert

Long Term Goal Achievement:	Appearance	**Services**	**Infrastructure**	**Safety**	Economic Stability	Historic Preservation

Location:	27th Avenue West
Department:	Public Works
Account Number:	440-640-663.0000-2245
Project Code:	2245
Status:	Continuing Project
Project Type:	Recurring Project



Project Description:
This project consists of the installation of a box culvert at 27th Avenue West.

Project Justification:
A box culvert will improve the stormwater runoff located at 27th Avenue West.

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	-	-	-	-	-	-	-
Construction	250,000	-	-	-	-	-	250,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**250,000**	**-**	**-**	**-**	**-**	**-**	**250,000**

FY 2023 Funding Provided By:	**General Fund**	**Road and Bridge**	**Capital Projects Fund**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	-	-	-	-	250,000	-	250,000
2023 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**250,000**	**-**	**250,000**

Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:

4th Street West and 10th Ave West Stormwater Project

Long Term Goal Achievement:	Appearance	**Services**	**Infrastructure**	**Safety**	Economic Stability	Historic Preservation

Location:	4th Street W & 10th Ave W
Department:	Public Works
Account Number:	440-640-663.0000-2246
Project Code:	2246
Status:	Continuing Project
Project Type:	Recurring Project



Project Description:
This project consists of stormwater improvements at the intersection of 4th Street West and 10th Avenue West.

Project Justification:
Stormwater improvements will assist with drainage concerns around this intersection.

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	-	-	-	-	-	-	-
Construction	133,046	-	-	-	-	-	133,046
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**133,046**	**-**	**-**	**-**	**-**	**-**	**133,046**

FY 2023 Funding Provided By:	**General Fund**	**Road and Bridge**	**Capital Projects Fund**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	-	-	-	-	133,046	-	133,046
2023 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**133,046**	**-**	**133,046**

Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:

Wastewater Treatment Plant Expansion

Long Term Goal Achievement:	Appearance	**Services**	**Infrastructure**	Safety	Economic Stability	Historic Preservation

Location:	1310 28th Avenue West
Department:	Public Works
Account Number:	432-637-661.1000-2029/432-637-661.1000-2029
Project Code:	1429
Status:	New Project
Project Type:	Non-Recurring Project



Project Description:
To fund the potential expansion of the Wastewater Treatment Plant.

Project Justification:
Staff is considering options to expand the Wastewater Treatment Plant in the future to ensure optimal performance should the opportunity arise.

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-
Other	975,000	-	-	-	-	-	975,000
Totals	**975,000**	**-**	**-**	**-**	**-**	**-**	**975,000**

FY 2023 Funding Provided By:	**General Fund**	**Road and Bridge**	**Capital Projects Fund**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	-	-	-	-	-	-	-
2023 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	975,000	-	-	975,000
Grants/Loans	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**975,000**	**-**	**-**	**975,000**

Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:

Wastewater Treatment Plant Upgrades

Long Term Goal Achievement:	Appearance	**Services**	**Infrastructure**	Safety	Economic Stability	Historic Preservation

Location:	1310 28th Avenue West
Department:	Public Works
Account Number:	432-633-663.0000-2027
Project Code:	2027
Status:	Continuing Project
Project Type:	Recurring Project



Project Description:
Upgrades to the Wastewater Treatment Plant on an as needed basis according to consultation with Public Works and Veolia.

Project Justification:
In order for the Wastewater Treatment Plant to continue to run with peak efficiency, various parts over time will need to be replaced and/or upgraded. These upgrades will depend on need and funding availability.

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	-	-	-	-	-	-	-
Construction	695,692	200,000	200,000	200,000	200,000	20,000	1,515,692
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**695,692**	**200,000**	**200,000**	**200,000**	**200,000**	**20,000**	**1,515,692**

FY 2023 Funding Provided By:	**General Fund**	**Road and Bridge**	**Capital Projects Fund**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	-	-	-	695,692	-	-	695,692
2023 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**695,692**	**-**	**-**	**695,692**

Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:
Updated equipment and consolidated panels may result in some utility expense savings.

Lift Station Upgrades

Long Term Goal Achievement:	Appearance	**Services**	**Infrastructure**	Safety	Economic Stability	Historic Preservation

Location:	City Wide
Department:	Public Works
Account Number:	432-633-663.0000-2121
Project Code:	2121
Status:	Continuing Project
Project Type:	Recurring Project



Project Description:
These projects include, but are not limited to, the replacement of pumps, piping, valves, manifolds, float systems, electrical systems and normal components of a submersible lift station.

Project Justification:
The improvements to the Lift Stations will allow them to run more efficiently, reduce the chance for spills, odors, improve safety, and allow for additional monitoring.

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	-	-	-	-	-	-	-
Construction	841,084	100,000	100,000	100,000	100,000	100,000	1,341,084
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**841,084**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**1,341,084**

FY 2023 Funding Provided By:	**General Fund**	**Road and Bridge**	**Capital Projects Fund**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	-	-	-	304,850	-	-	304,850
2023 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	536,234	-	-	536,234
Grants/Loans	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**841,084**	**-**	**-**	**841,084**

Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:
There will be additional monitoring fees required as well as utility savings from the decreased/more efficient running time.

Sewer Lines Repair and Replace

Long Term Goal Achievement:	Appearance	**Services**	**Infrastructure**	Safety	Economic Stability	Historic Preservation

Location:	City Wide
Department:	Public Works
Account Number:	432-635-663.0000-2022
Project Code:	2022
Status:	Continuing Project
Project Type:	Recurring Project



Project Description:
This project includes the cleaning, inspection, and replacement of sewer mains and rehabilitation of manholes throughout the COP.

Project Justification:
As older aspects of the sewer system breakdown, in order to ensure optimal efficiency, the City will repair and replace based upon need.

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	-	-	-	-	-	-	-
Construction	141,138	50,000	50,000	50,000	50,000	50,000	391,138
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**141,138**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**391,138**

FY 2023 Funding Provided By:	**General Fund**	**Road and Bridge**	**Capital Projects Fund**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	-	-	-	141,138	-	-	141,138
2023 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**141,138**	**-**	**-**	**141,138**

Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:
Preventing large scale disruptions before they happen will save the city in employee overtime and equipment costs.

Inflow and Infiltration (I&I) Program

Long Term Goal Achievement:	Appearance	**Services**	**Infrastructure**	Safety	Economic Stability	Historic Preservation

Location:	City Wide
Department:	Public Works
Account Number:	432-633-663.0000-2023
Project Code:	2023
Status:	Continuing Project
Project Type:	Recurring Project



Project Description:
Upgrades to the City's sewer system to address problems caused by worn manhole covers and unstable infrastructure piping.

Project Justification:
To reduce the peaks at the WWTP during periods of heavy rain events. A continuing I&I program will allow the City to meet the permit requirements of FDEP.

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	-	-	-	-	-	-	-
Construction	1,574,629	400,000	400,000	400,000	400,000	400,000	3,574,629
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**1,574,629**	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**	**3,574,629**

FY 2023 Funding Provided By:	**General Fund**	**Road and Bridge**	**Capital Projects Fund**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	-	-	-	846,471		-	846,471
2023 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	728,158	-	-	728,158
Grants/Loans	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**1,574,629**	**-**	**-**	**1,574,629**

Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:
A reduction in stormwater flows to the WWTP will result in potential operational savings.

Water Lines Repair and Replace

Long Term Goal Achievement:	Appearance	**Services**	**Infrastructure**	Safety	Economic Stability	Historic Preservation

Location:	City Wide
Department:	Public Works
Account Number:	432-633-663.0000-2024
Project Code:	2024
Status:	Continuing Project
Project Type:	Recurring Project



Project Description:
This project includes the inspection, and replacement of water main throughout the COP.

Project Justification:
As older aspects of the water system breakdown, in order to ensure optimal efficiency, the City will repair and replace based upon need.

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	-	-	-	-	-	-	-
Construction	228,948	150,000	150,000	150,000	150,000	150,000	978,948
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**228,948**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**978,948**

FY 2023 Funding Provided By:	**General Fund**	**Road and Bridge**	**Capital Projects Fund**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	-	-	-	228,948	-	-	228,948
2023 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**228,948**	**-**	**-**	**228,948**

Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:
Preventing large scale disruptions before they happen will save the city in overtime and equipment costs.

Chloramines Injection System

Long Term Goal Achievement:	Appearance	**Services**	**Infrastructure**	**Safety**	Economic Stability	Historic Preservation

Location:	City Wide
Department:	Public Works
Account Number:	432-635-662.0000-1425 & 432-635-664.0100-1425
Project Code:	1425
Status:	Continuing Project
Project Type:	Non-Recurring Project



Project Description:

Installation of Chloramine Injection System. Fiscal Year 2015 project funding allowed for the purchase of a house to contain the Injection System. Fiscal Year 2023 budget will allow for modifications to the house and the purchase and installation of the system.

Project Justification:

Additional chloramine injected into City Water supply will maintain the quality of water the City provides to its residents.

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	-	-	-	-	-	-	-
Construction	33,659	-	-	-	-	-	33,659
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**33,659**	**-**	**-**	**-**	**-**	**-**	**33,659**

FY 2023 Funding Provided By:	**General Fund**	**Road and Bridge**	**Capital Projects Fund**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	-	-	-	8,659	-	-	8,659
2023 Revenue	-	-	-	25,000	-	-	25,000
Fund Balance	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**33,659**	**-**	**-**	**33,659**

Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:

Palmetto Area Reuse System (PARS)

Long Term Goal Achievement:	Appearance	**Services**	**Infrastructure**	Safety	Economic Stability	Historic Preservation

Location:	City Wide
Department:	Public Works
Account Number:	460-660-663.0000-2060
Project Code:	2060
Status:	Continuing Project
Project Type:	Recurring Project



Project Description:
This project consists of the installation of reuse lines throughout the City.

Project Justification:
This project will allow the installation of reuse lines to smaller subsections of the City based upon the discretion of the PW Director and Commission. Larger areas would be presented as a project of their own.

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	-	-	-	-	-	-	-
Construction	32,438	25,000	25,000	25,000	25,000	25,000	157,438
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**32,438**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**157,438**

FY 2023 Funding Provided By:	**General Fund**	**Road and Bridge**	**Capital Projects Fund**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	-	-	-	-	-	32,438	32,438
2023 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-		-
Totals	**-**	**-**	**-**	**-**	**-**	**32,438**	**32,438**

Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:
As the City's reclaim water system is nearly fully built out resources are reallocated for upkeep and maintenance rather than construction.

UV System Upgrade - WWTP

Long Term Goal Achievement:	Appearance	**Services**	**Infrastructure**	Safety	Economic Stability	Historic Preservation

Location:	City Wide
Department:	Public Works
Account Number:	460-660-663.0000-2264
Project Code:	2264
Status:	Continuing
Project Type:	Non-Recurring Project



Project Description:
This project concists of the installation of an UV System at the Waste Water Treatment Plant.

Project Justification:
This project will allow for the improved treatment of reclaimed water.

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	-	-	-	-	-	-	-
Construction	500,000	-	-	-	-	-	500,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**500,000**	**-**	**-**	**-**	**-**	**-**	**500,000**

FY 2023 Funding Provided By:	**General Fund**	**Road and Bridge**	**Capital Projects Fund**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	-	-	-	-	-	250,000	250,000
2023 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	250,000	250,000
Grants/Loans	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-		-
Totals	**-**	**-**	**-**	**-**	**-**	**500,000**	**500,000**

Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:

Ward 1 Phase III

Long Term Goal Achievement:	Appearance	Services	**Infrastructure**	**Safety**	Economic Stability	Historic Preservation

Location:	Ward 1
Department:	Public Works
Account Number:	301-607/432-632/432-633/440-640/460/660-663.0000-9039
Project Code:	9039
Status:	Continuing Project
Project Type:	Non-Recurring Project



Project Description:
To add reclaimed water service, improve and/or replace existing potable water lines, fire hydrants, gravity sewer lines, lift station upgrades, manholes, sidewalks and road restoration.

Project Justification:
Updating the infrastructure by eliminating the older material and improving the roads and sidewalks to meet today's ADA standards.

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	-	-	-	-	-	-	-
Construction	5,000,000	-	-	-	-	-	5,000,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**5,000,000**	**-**	**-**	**-**	**-**	**-**	**5,000,000**

FY 2023 Funding Provided By:	**General Fund**	**Road and Bridge**	**Capital Projects Fund**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	-	-	24,811	352,150	-	-	376,961
2023 Revenue	-	-	-	153,414	-	19,677	173,091
Fund Balance	-	1,402,620	-	2,228,245	581,607	237,476	4,449,948
Grants/Loans	-		-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	**-**	**1,402,620**	**24,811**	**2,733,809**	**581,607**	**257,153**	**5,000,000**

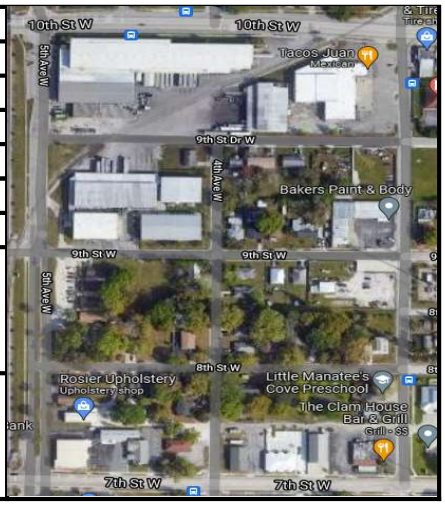
Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:

Ward 1 Phase IV

Long Term Goal Achievement:	Appearance	**Services**	**Infrastructure**	Safety	Economic Stability	Historic Preservation

Location:	10th St W to 7th St W, 3rd Ave W, to 5th Ave W
Department:	Public Works
Account Number:	432-633/440-640-663.0000-2271
Project Code:	2271
Status:	Continuing Project
Project Type:	Non-Recurring Project



Project Description:
This project consists of engineering related to the eventual replacement of stormwater, potable water utilites as well as roadways and sidewalks.

Project Justification:
The replacement of water/sewer/stormwater utilities in additional to paving will improve the level of service provided and will help to maintain a safer roadway.

Annual Project Costs:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Engineering	500,000	-	-	-	-	-	500,000
Construction	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**500,000**	**-**	**-**	**-**	**-**	**-**	**500,000**

FY 2023 Funding Provided By:	**General Fund**	**Road and Bridge**	**Capital Projects Fund**	**Water & Sewer**	**Stormwater**	**Reuse**	**Total**
2022 Funding	-	-	-	200,000	50,000	-	250,000
2023 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	250,000	-	-	250,000
Grants/Loans	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-		-
Totals	**-**	**-**	**-**	**450,000**	**50,000**	**-**	**500,000**

Operating Budget Impact:	**Fiscal Yr. 23**	**Fiscal Yr. 24**	**Fiscal Yr. 25**	**Fiscal Yr. 26**	**Fiscal Yr. 27**	**Future**	**Totals**
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Additional Information:

GLOSSARY OF TERMS

Account Number - In accordance with the state chart of accounts, each class of asset, liabilities, equity, expenditures and revenues is assigned a specific account number for use within the City's accounting system. Account numbers are made up of three or four elements – Fund number, Cost Center/function, Object code and Project number (CIP and grants only)

Accrual Basis of Accounting - The "basis of accounting" refers to when a transaction is recognized. In the accrual basis of accounting, revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Adopted Budget – The City budget that is formally approved by the City Commission.

Ad Valorem – A tax that is based on the "taxable value" of property. The tax is calculated by multiplying the millage rate (set by the taxing authority) by the taxable value of the property.

Allocate – To divide a lump-sum appropriation that is designated for expenditure by specific organizational units and/or specific purposes or activities.

Amended Budget – The adopted City budget that has been formally amended/adjusted by the City Commission by resolution.

ARPA – **A**merican **R**ecovery **P**lan **A**ct - Pub L. No. 117-2 (March 11, 2021), is a US$1.9 trillion economic stimulus bill passed by the 117th United States Congress and signed into law by President Joe Biden on March 11, 2021, to speed up the country's recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession.

ADA – **A**mericans with **D**isabilities **A**ct – A congressional act, passed in January, 1990, designed to establish a clear and comprehensive prohibition of discrimination on the basis of disability.

ACFR – Annual **C**omprehensive **F**inancial **R**eport – A complete set of financial statements published soon after the close of each fiscal year by each general-purpose local government in conformity with GAAP and audited in accordance with generally accepted auditing standards.

Appropriation – An authorization granted by the City Commission to make expenditures and to incur obligations for purposes specified in the Budget Resolution.

Assessed Valuation – A valuation set upon property by the County Property appraiser as a basis for levying taxes.

Asset – Resource owned or held by a government that possesses monetary value.

Available Fund Balance – Funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Balanced Budget - Total anticipated revenues plus any portion of fund balance that is designated as a budget-funding source shall equal, or be greater than, total estimated expenditures for each fund.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal period.

Budget Hearing – As required by law, the City Commission conducts two public hearings to receive and consider input from the public and to propose and adopt a millage rate and annual budget.

Budget Message – A general discussion of the adopted budget as presented in the Adopted Financial Plan by the City Clerk to the Mayor and City Commission.

Capital Asset – Acquired asset having a unit cost of at least $2,000 and a useful life of more than one year.

Capital Expenditure – A category of budgetary appropriation that includes expenses for buildings, machinery and equipment and results in additions to a fixed asset inventory.

Capital Improvement Budget – The adopted budget to fund the capital improvement plan for the upcoming fiscal year.

Capital Infrastructure Fund – The adopted budget to fund the infrastructure capital improvement projects for the upcoming year.

Cares Act - designated for the community health response activities provided by the County, Constitutional Officers and all municipalities for costs incurred to respond to the COVID-19 pandemic.

CDBG – Community Development Block Grant – awarded from the Florida Department of Economic Opportunity. There are two types of grants; ED – Economic Development and NR – Neighborhood Revitalization. Florida Small Cities Community Development Block Grant Program - FloridaJobs.org

Charges for Services – Revenue derived from charging fees for providing certain government services. These revenues can be received from private individuals or entities, or other governmental units. Charges for services include rental fees and contracted services as well as utility user fees for solid waste, water, sewer, stormwater and reuse fees.

Chloramine House – a structure in a residential neighborhood that stores equipment to inject chlorine and ammonia to maintain a better residual in the water lines that are further away from the main source.

CIP – Capital **I**mprovement **P**lan – A financial plan for construction of physical assets such as buildings, streets, sewers and recreation facilities. The plan extends over several future years indicating the beginning and ending date of each project, the amount to be expended in each year and the method of financing those expenditures.

CPTED – Crime Prevention through Environmental Design – A plan between the police department and the Community Redevelopment agency to establish guidelines and methods of reducing slime and blight in the CRA district.
COLA – Cost **O**f **L**iving **A**djustment – An upward adjustment in salary levels to offset the adverse effect of inflation on employee compensation.

Cost Center – An organizational operating unit within the City responsible for a function of the City. Examples: City Clerk, City Attorney, Public Works Administration, Water, Sewer etc.

CRA – Community **R**edevelopment **A**gency – An agency established by the City Commission to allow tax increment financing and to implement provisions to rehabilitate the redevelopment area. The agency cooperates with the private sector to attract long-term, financially sound projects that will generate new employment opportunities while protecting the City's unique character and charm. Community Redevelopment Agency of The City of Palmetto, Florida | City of Palmetto, FL - Official Website (palmettofl.org)

Culture and Recreation – A category of services provided by a government for facilities and activities such as parks.

Debt Service – The payment of principal and interest on borrowed funds such as bank loans and capital leases.

Deficit – The excess of expenditures over revenues during an accounting period or the excess of the liabilities of a fund over its assets.

Department – A major work unit or functional unit having related activities aimed at accomplishing a major service or regulatory program for which the City is responsible. i.e. City Clerk, Public Works, Police Department and CRA

Depreciation – The decrease in value of physical assets due to use and the passage of time.

Encumbrance – An amount of money committed for the payment of goods and services not yet received or paid for, usually supported by an outstanding purchase order.

Enterprise Fund – A self-supporting fund designed to account for activities supported by user fees such as Solid Waste, Water, Sewer, Stormwater and Reuse Funds.

EQ Basin or Equalization Basin – a structure located at the Waste Water Treatment Plant. The basin equalizes the flow of sewage to balance out the designated process parameters.

Fines and Forfeitures – Fines and forfeits are derived from penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations and for neglect of official duty. These revenues include court fines, confiscated property and parking violations.

FGFOA – Florida **G**overnment **F**inance **O**fficers **A**ssociation – Florida Government Finance Officers Association (FGFOA) was founded in 1937 and serves more than 2,800 professionals from state, county

and city governments, school districts, colleges and universities, special districts, and private firms. https://www.fgfoa.org

Fiscal Year – Any period of 12 consecutive months designated as the budget year. The City's fiscal year begins October 1 and ends September 30, the same as the Federal Government.

Fixed Asset – Long-lived tangible asset obtained or controlled as a result of past transactions, events or circumstances. Fixed asset includes land, buildings, equipment, and infrastructure. Also called Capital Assets

Franchise Fee – A fee assessed on a business, usually a public utility, in return for granting the business the exclusive right to operate in public rights of way inside the City limits. The City of Palmetto has negotiated franchise agreements for electric, cable television, and telephone service.

Fringe Benefits – For budgeting purposes, fringe benefits are employer payments for social security, retirement, group health and life insurance.

FTE - Full-Time Equivalent – An employee position converted to the decimal equivalent of a full- time position based on 2,080 hours per year. For example a part-time position of 20 hour per week would be equivalent to 0.5 FTE.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance – The resources available for appropriation in accordance with the prescribed basis of budgeting. Accordingly, only undesignated and/or unencumbered resources are considered fund balance for budget purposes.

Fund Type – Any of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service and trust. The City of Palmetto has six of the seven types with no debt service fund.

GAAP – Generally Accepted Accounting Principles – Uniform standards and guidelines for financial accounting and reporting. These standards govern the form and content of the basic financial statements of an entity. These acceptable practices are modified from time to time. GAAP guidance is provided from various sources. The Governmental Accounting Standards Board (GASB) issues authoritative statements, interpretations of statements, technical bulletins, implementation guides and concept statement of position. The American Institute of CPA's issues audit and accounting guides and statements of position.

GASB – Governmental Accounting Standards Board – Organized in 1984 by the Financial Accounting Foundation, the Board was created to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities. https://www.gasb.org

General Fund – Used to account for all governmental functions not required to be separately recorded by laws or governmental policy. Most of the essential governmental services such as police protection, street and highway maintenance, landscape maintenance, neighborhood services and general administration are provided by the General Fund.

General Government – A major class of services provided by the legislative, judicial and administrative branches for the benefit of the public and the governmental body as a whole.

Goal – A broad statement of intended accomplishment or a description of a general condition deemed desirable.

GFOA – Government **F**inance **O**fficers **A**ssociation – A professional association of state/provincial and local finance officers in the U.S. and Canada whose ultimate mission is the sound management of government financial resources. https://www.gfoa.org

Governmental Funds - Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds. The City does not have debt service or permanent funds.

Grant – Contribution or gift of cash or other asset from another government or agency to be used or expended for a specified purpose, activity or facility.

Homestead Exemption – A deduction from the taxable value of property occupied by the owner in the State of Florida. The exemption is currently $50,000 for all property owners who qualify. The first $25,000 in property value is exempt from all property taxes, including school district taxes. The additional $25,000 exemption is available for non-school taxes and applies only to the assessed value between $50,000 and $75,000.

Infrastructure Sales Tax – Half-Cent sales tax voted and approved by Manatee County voters in November, 2016 for governmental capital improvements in the area of transportation, public safety, parks and community facilities.

Interfund Transfer – Transfer of resources from one fund to another fund in the same government. Transfers are not repayable and do not constitute payment or reimbursement of goods provided or services performed.

Intergovernmental Revenue – Revenue received from Federal, State and other government sources including grants and shared revenues.

Internal Service Fund – A type of fund designed to account for the financing of goods or services provided by one department for other departments within the City. Goods and services furnished are billed at cost plus an overhead factor designed to cover the indirect expenses of the fund.

Investments – Securities, certificates of deposits, real estate and other items held for the production of revenues in the form of interest, dividends, rentals, or lease payment.

LOS – **L**evel **O**f **S**ervice – An indicator of the extent or degree of service provided by, or proposed to be provided by, a facility based on and related to the operational characteristics of the facility.

Licenses and Permits – Revenues derived from the issuance of local licenses and permits including professional and occupational licenses, building permits and other miscellaneous permits.

Line Items – The classification of objects of expenditure (object codes) by major expense category.

Local Option Fuel Tax – The Local Option Fuel Tax is a tax levied at the county level and passed through to the city based on sales per gallon of fuel.

Major Fund - Governmental fund or enterprise fund reported as a separate column in the basic fund statements and subject to a separate opinion in the independent auditor's report.

Manatee County Property Appraiser – A county elected officer whose primary mission is to provide taxpayers and taxing districts within the county with accurate, reliable and timely valuation of all property subject to ad valorem tax. https://www.manateepao.gov

Manatee County Tax Collector – A county elected officer whose primary responsibility is the collection of ad valorem taxes and other taxes at the local level such as taxes imposed by special levying districts and state agencies. Manatee County Tax | Property Tax Website (taxcollector.com)

Mill – The equivalent of one one-thousandth of a U.S. dollar –or- $1 per $1,000 of taxable property value.

Millage Rate – The tax rate on real property, established by a governmental body authorized by law to impose ad valorem taxes. Rate is presented as 1.000 mill –or- 1.000 dollar per $1,000 of taxable property value.

Miscellaneous Revenue – Revenue not otherwise specified under Taxes, Licenses and Permits, Intergovernmental, Charges for Services, or Fines and Forfeits. They include rents, proceeds from asset sales, refunds and other non-classifies revenues.

Mission – A clear and concise statement that declares the fundamental purpose of a department/program toward which all operational efforts are directed.

Modified Accrual Basis of Accounting – The "basis of accounting" refers to *when* a transaction is recognized. In the modified accrual basis of accounting, revenues are recorded when measurable and available, and expenditures are recorded when the services or goods are received and the liabilities are incurred.

Object Code – Account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made. These are normally grouped into Personal Services, Operating Supplies, Capital Outlay, and Other for budgetary analysis and financial reporting purposes.

Objective – Desired output-oriented accomplishments that can b e measured and achieved within a given time frame.

Operating Budget – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Costs – Expenses for such items as expendable supplies, contractual services, and utilities.
Ordinance – A formal legislative enactment by the City Commission or governing body of a municipality. If it is not in conflict with any higher form of law such as a statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Performance Measurement – A managerial process for determining how a program is accomplishing its mission, goals, and objectives through the delivery of products, services, or processes. Performance measurement is a systematic process of evaluating outcomes of specific government programs and services that are delivered to customers with respect to efficiency and effectiveness.

PC&L – Property **C**asualty and **L**iability insurance protecting the City's assets.

Personal Services – Expenditures for salaries/wages and benefits (social security, medical/dental/life/workers' compensation insurance and retirement, etc.) provided for employees by the City.

Physical Environment – A major category of services provided by a government for the purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. Included in this category are water/sewer services, solid waste services, stormwater and reuse utilities.

Prior Year Encumbrance – Obligation from a previous year in the form of a purchase order or contract which is chargeable to a n appropriation, and for which a part of the current year appropriation is reserved. It ceases to be an encumbrance when the obligation is paid or otherwise terminated.

Program – A program is a distinct, clearly defined activity, function, or organizational unit that is budgeted as a sub-unit of a department. A program budget utilizes the separate program budget as its basic component.

Proposed Budget – The budget proposed by the City Clerk to the City Commission for adoption.

Proprietary Fund – A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the City include the Enterprise and Internal Services Funds.

Public Safety – A major category of services provided by a government for the security of persons and property. This includes Police Services, Building, Planning and Zoning and Code Enforcement.

Reclassification – The moving of an existing position from one personnel classification (title) to another.

RIF – Reduction **I**n **F**orce occurs when an organization reduces the number of employees through lay-offs as a cost saving measure.

Reserve Account – An account that records the portion of the fund balance which is segregated for future use and is not available for further appropriation or expenditure.

Resolution – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
Resources – Total amounts available for appropriation, including estimated revenue, fund transfers and beginning fund balances.

RFP – Request **F**or **P**roposal – A procurement process also known as "Competitive Sealed Proposals" and is used when the requirements are not clearly know. A public request is made by the government for sealed proposals for a particular need.

Rolled-Back Rate – Under Florida law as property values are increased each year by the property appraiser due to inflation, the City property tax rate is automatically reduced proportionately so that the City does not automatically derive additional revenue. All property tax rate changes are calculated using the rolled-back rate as the base. However, if property values are reduced due to economic conditions, the rolled-back rate can become higher than the applicable millage rate.

SWFWMD – South**w**est **F**lorida **W**ater **M**anagement **D**istrict – A sixteen county agency, established by state statute and directed by a governing board, to manage water and related natural resources to ensure their continued availability while maintaining the balance between the water needs of current and future users.

Special Revenue Fund – A fund to account for revenue derived from specific sources that are restricted by law or policy to finance specific activities. CRA is the City's special revenue fund.

Sundry Assets - Long-lived tangible asset obtained or controlled as a result of past transactions, events or circumstances at a cost between $500 and $2,000 per unit cost. These assets are not depreciated or capitalized but are tracked for the security of the asset and include items such as computers and other small equipment items.

TIF – Tax **I**ncrement **F**inancing – A mechanism for using property taxes to stimulate investment in economically depressed areas. This involves identifying the depressed areas, then, reinvesting property taxes generated as a result of new construction in projects designed to further enhance the area's economic vitality. TIF dollars is received by CRA of Palmetto.

Tax Revenue – Revenue derived by charges levied against the income or wealth of a person or other legal entity.

TRIM – Truth **I**n **M**illage – One of many provisions of state legislation enacted in 1980 to direct taxpayer concerns regarding taxes to the appropriate public bodies. The county property appraiser is required, in August of each year, to prepare and deliver to each taxpayer a notice of proposed property taxes, known as TRIM Notice, for the upcoming year.

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It

is essentially the amount of money still available for future purposes.

User Charges (Fees) – The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Women's Club – Built in 1930, the building was added to the National Register of Historic Places in March 1986. Women's club History

Acronym	Description
ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
ARPA	American Recovery Plan Act
AG	Agricultural Museum
AP	Accounts Payable
BOA	Bank of America
BS&A	BS&A Software
CBIR	Community Budget Issue Requests (DEP Grant Program)
CDBG	Community Development Block Grant
CE	Code Enforcement
CEB	Code Enforcement Board
CEO	Code Enforcement Officer
CEU	Continuing Education Units
CH	City Hall
CID	Criminal Investigation Division
CIP	Capital Improvement Program
COLA	Cost of Living Adjustment
CPIP	Community Policing and Innovation Plan
CPTED	Crime Prevention Through Environmental Design
CRA	Community Redevelopment Agency
DEP	Department of Environmental Protection
DROP	Deferred Retirement Option Plan
EAP	Employee Assistance Program
EDC	Economic Development Council
EEOC	Equal Employment Opportunity Commission
EMO	Elected Municipal Official
EMS	Emergency Medical Services
FACC	Florida Association of City Clerks
FACE	Florida Association of Code Enforcement
FDOT	Florida Department of Transportation
FECC	Florida Energy and Climate Commission
FEMA	Federal Emergency Management Agency
FGFOA	Florida Government Finance Officers Association
FICA	Federal Insurance Contributions Act
FLOC	Florida League of Cities
FPCA	Florida Police Chiefs Association
FPL	Florida Power and Light
FRDAP	Florida Recreation Development Assistance Program
FTE	Full-Time Equivalents
FY	Fiscal Year
GAAP	Generally Accepted Accounted Principals
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Global Information System
GPS	Global Positioning System
HRN	Human Resource Network
I&I	Inflow and Infiltration
IACP	International Association of Chiefs of Police

	Information Technology
IT	Local Agency Program (Grants from FDOT)
LAP	Level of Service
LOS	Martin Luther King
MLK	Multi-modal Enhancement Corridor
MMEC	National Institute of Governmental Purchasing
NIGP	Nation Pollutant Discharge Elimination System
NPDES	Other Post Employment Benefits
OPEB	Police Department
PD	Personal Data Assistant
PDA	Public Works
PW	Request for Proposal
RFP	Reduction in Force
RIF	Southwest Florida Government Finance Officers Association
SWFGFOA	Southwest Florida Water Management District
SWFWMD	Tax Increment Financing
TIF	Truth in Millage
TRIM	Transportation Regional Incentive Program
TRIP	Uninterruptible Power Supplies
UPS	West Coast Inland Navigation District
WCIND	Waste Management
WM	Waste Water Treatment Plant
WWTP	