



CITY OF SEMINOLE

# FY 2021-2022 ADOPTED BUDGET





# ***Seminole City Council***



***Mayor  
Leslie Waters***



***Vice-Mayor  
Jim Olliver***



***Councilor  
Thom Barnhorn***



***Councilor  
Chris Burke***



***Councilor  
Tom Christy***



***Councilor  
Roger Edelman***



***Councilor  
Irish Springer***



# ***City of Seminole, Florida FY 2021-2022 Adopted Operating & Capital Budget***

***October 1, 2021***

## **City Officials**

*Leslie Waters*  
Mayor

*Jim Olliver*  
Vice-Mayor

*Thom Barnhorn*  
Councilor

*Chris Burke*  
Councilor

*Tom Christy*  
Councilor

*Roger Edelman*  
Councilor

*Trish Springer*  
Councilor

*Ann Toney-Deal, ICMA-CM*  
City Manager

*Jay Daigneault, Esq.*  
City Attorney

*Ann Marie Mancuso, CMC*  
City Clerk

## **Management Team:**

Allison Broihier, CGFO, Finance Director

Heather Burford, Fire Chief

Rodney Due, Public Works Director

Mark Ely, Community Development Director

Becky Gunter, Recreation Director

Erica Ottman, SHRM-SCP, Human Resources Director

Lorie Tonti, Library Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Seminole  
Florida**

For the Fiscal Year Beginning  
**October 1, 2019**

*Christopher P. Morill*

EXECUTIVE DIRECTOR





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# **EXECUTIVE SUMMARY**

City of Seminole  
FY 2021-2022 Adopted Budget



# EXECUTIVE SUMMARY



# TRANSMITTAL MEMO

October 1, 2021

Honorable Mayor and Members of the City Council,

It is my pleasure to present you with the Fiscal Year 2021-2022 Adopted Budget for the City of Seminole. The Fiscal Year 2021-2022 (FY22) Budget document is the culmination of many months of collaboration between the City Council and City Staff from all Departments and Divisions, aligning projected fiscal resources with the service levels our residents have come to expect. This final publication serves as the City's financial and operational plan for the next twelve months.

This Budget has been prepared in accordance with all applicable City, State, and Federal requirements, as well as generally accepted accounting standards for governments. The City's *Code of Ordinances* requires the adoption of a balanced budget, in which the total revenues, including budgeted fund balances, meet or exceed planned expenses. The FY22 Budget includes the appropriation in all funds of \$22,751,600 in revenues and \$583,900 from fund balance to fund a total of \$23,335,500 in budgeted expenses, a 7% increase over the prior year's level.

## REVENUES TRENDS

In all funds, revenues for FY22 are estimated to be \$22,751,600, a 5% increase over the prior year's budget. The most significant budget increase is within the General Fund's Other Taxes category, which includes franchise fees and utility taxes, reflecting the usage by residents during the COVID-19 pandemic. Intergovernmental revenue is decreasing due to the elimination of one-time funding in the Grants Fund in FY21.

### REVENUE SUMMARY BY CATEGORY

Revenue Category	FY21 Budget	FY22 Budget	% Change	\$ Change
Ad Valorem Taxes	4,054,900	4,262,500	5%	\$207,600
Other Taxes	4,639,100	5,598,500	21%	\$959,400
Permits & Licenses	325,000	350,000	8%	\$25,000
Intergovernmental	3,076,000	2,517,600	-18%	(\$558,400)
Charges for Service	9,280,800	9,660,900	4%	\$380,100
Fines & Forfeitures	27,000	14,000	-48%	(\$13,000)
Miscellaneous	289,800	348,100	20%	\$58,300
<b>TOTAL</b>	<b>\$21,692,600</b>	<b>\$22,751,600</b>	<b>5%</b>	<b>\$1,059,000</b>

### REVENUE SUMMARY BY FUND

Fund	FY21 Budget	FY22 Budget	% Change	\$ Change
General	19,169,700	20,249,800	6%	\$1,080,100
Grants	1,033,700	294,000	-72%	(\$739,700)
Local Infrastructure Sales Tax	1,405,000	2,085,000	48%	\$680,000
Transportation Impact Fee	20,000	7,200	-64%	(\$12,800)
Special Events	56,700	90,600	60%	\$33,900
Tree Mitigation	7,500	25,000	233%	\$17,500
Capital Improvements Plan	-	-	N/A	N/A
<b>TOTAL</b>	<b>\$21,692,600</b>	<b>\$22,751,600</b>	<b>5%</b>	<b>\$1,059,000</b>





## GENERAL FUND

Within the General Fund, total revenues are increasing 6% or \$1,065,200.

### GENERAL FUND REVENUE SUMMARY BY CATEGORY

Revenue Category	FY21 Budget	FY22 Budget	% Change	\$ Change
Ad Valorem Taxes	\$4,054,900	\$4,262,500	5%	\$207,600
Other Taxes	\$3,239,100	\$3,523,500	9%	\$284,400
Permits & Licenses	\$370,000	\$350,000	-5%	(\$20,000)
Intergovernmental	\$2,049,300	\$2,230,600	9%	\$181,300
Charges for Service	\$9,224,100	\$9,570,300	4%	\$346,200
Fines & Forfeitures	\$27,000	\$14,000	-48%	(\$13,000)
Miscellaneous	\$250,300	\$298,900	19%	\$48,600
<b>TOTAL</b>	<b>\$19,169,700</b>	<b>\$20,234,900</b>	<b>6%</b>	<b>\$1,065,200</b>

The Pinellas County Property Appraiser's certified gross taxable value for the City of Seminole has increased 5.33% over the prior year. This year's millage rate remains the same, at 2.4793 mills, for the fifteenth (15<sup>th</sup>) consecutive year. The growth in property value is estimated to generate an additional \$200,000 in ad valorem taxes over the FY 2021 budgeted amount.

Other tax revenue include franchise fees and utility taxes, for electricity and natural gas, as well as local communications services tax. These revenue sources increased significantly during FY20 and FY21 as a result of local stay-at-home orders, remote work, and virtual school which stemmed from the pandemic. While the tax rates will remain the same, the budget for these revenues is increasing 9% to reflect the habits of consumers experienced over the past two years.

Permits and licenses are expected to decrease by 5% over FY21 budgeted amounts. The City of Seminole is landlocked and completely developed. The last boom of redevelopment within the City occurred from 2013-2018. Building permits and inspection fees are only anticipated from small commercial redevelopment and housing where opportunities exist. Business tax receipts are expected to decrease slightly as the pandemic has impacted small businesses such as retailers and restaurants negatively.

Intergovernmental revenues, such as, local option gas tax, state revenues sharing, and the City's share of the State's half-cent sales tax are projected to increase 9% during FY22. Tourists, seasonal residents, and the impact of Florida Senate Bill 50 which took effect July 1, 2021, requiring online retailers to collect and remit state sales tax, will all contribute to these revenue increases.

Within the Charges for Service revenue category, Fire Service and Emergency Medical Service (EMS) Fees are projected to increase 5%. As the contract provider for EMS services within the Seminole Fire District, the City receives fees from Pinellas County to fund 100% of EMS costs. Seminole Fire Rescue's service area serves not only the City of Seminole, but a large area of unincorporated Pinellas County, the Bay Pines Veteran Administration campus, as well as the cities of North Redington Beach, Redington Beach and Redington Shores. City personnel costs increased in FY22 within the Fire Rescue Department, in particular, for pension contributions. Those costs are passed on to contracted agencies and recovered in charges for services.

**EXPENDITURE TRENDS**

The FY22 Budget appropriates \$23,335,500 in total expenditures, which represents a 6% decrease (\$1,582,700) in expenses over the prior year's budget. One-time capital outlay in FY21 associated with major projects in the Local Infrastructure Sales Tax (Penny for Pinellas) Fund, Transportation Impact Fee Fund, and Grants Fund account for a significant portion of the decrease in FY22.

**EXPENDITURE SUMMARY BY FUND**

<b>Fund</b>	<b>FY21 Budget</b>	<b>FY22 Budget</b>	<b>% Change</b>	<b>\$ Change</b>
General	19,228,400	202,499,800	5%	\$1,021,400
Grants	583,700	294,000	-50%	(\$289,700)
Local Infrastructure Sales Tax	3,365,100	1,324,400	-61%	(\$2,040,700)
Transportation Impact Fee	604,600	-	-100%	(\$604,600)
Special Events	78,600	83,200	6%	\$4,600
Tree Mitigation	244,800	50,000	-80%	(\$194,800)
Capital Improvements Plan	813,000	1,334,100	64%	\$521,100
<b>TOTAL</b>	<b>\$24,918,200</b>	<b>\$23,335,500</b>	<b>-6%</b>	<b>(\$1,582,700)</b>

**EXPENDITURE SUMMARY BY CATEGORY**

<b>Expense Category</b>	<b>FY21 Budget</b>	<b>FY22 Budget</b>	<b>% Change</b>	<b>\$ Change</b>
Personnel	12,974,900	14,168,500	9%	\$1,193,600
Operating	6,315,600	6,276,000	-1%	(\$39,600)
Capital	5,466,700	2,752,700	-50%	(\$2,714,000)
Other	161,000	138,300	-14%	(\$22,700)
<b>TOTAL</b>	<b>\$24,918,200</b>	<b>\$23,335,500</b>	<b>-6%</b>	<b>(\$1,582,700)</b>

**GENERAL FUND**

General Fund expenditures are estimated to increase 5% or \$1,021,400.

**GENERAL FUND SUMMARY BY CATEGORY**

<b>Expenditure Category</b>	<b>FY21 Budget</b>	<b>FY22 Budget</b>	<b>% Change</b>	<b>\$ Change</b>
Personnel	12,970,900	14,164,500	9%	\$1,193,600
Operating	5,680,700	5,817,000	2%	\$136,300
Capital	415,800	130,000	-69%	(\$285,800)
Other	161,000	138,300	-14%	(\$22,700)
<b>TOTAL</b>	<b>\$19,228,400</b>	<b>\$20,249,800</b>	<b>5%</b>	<b>\$1,021,400</b>





## PERSONNEL

Personnel costs account for 70% of General Fund expenses, as such the largest expenditure increases are budgeted within this category. The Budget includes merit increases of up to 4% for all employees, significant increases in Florida Retirement System rates, which were adopted on July 1, 2021, and increases in health and dental insurance. The City has also budgeted for known retirement payouts of accrued vacation and sick leave in accordance with City policy, the impact of the new minimum wage taking effect on October 1, 2021, and the fiscal impact of the City's 2021 Classification & Compensation Plan. Due to advertisement requirements for the final budget, costs associated with the new Classification & Compensation Plan were budgeted in the Human Resources Department's Personnel line items and will be allocated to the appropriate departments through a subsequent Budget Amendment Ordinance.

Below is a summary of factors impacting personnel increases in FY22:

- Merit increases of up to 4% for both represented and general employees;
- Retirement payouts and wage increases associated with the 2022 Classification & Compensation Plan;
- Health insurance increase of 8%;
- Dental insurance increase of 5%;
- Enhanced vision insurance for regular full-time employees;
- Worker's Compensation insurance increase of 17% based on audited FY 2020 actual costs (these rates had not increased in 4 years);
- Florida Retirement System (FRS) rate changes (some rate classes increased as much as 36%);
- Fire Pension cost increase of more than 7%; and the
- Addition of 1.5 FTEs as shown below.

Position Change	Department	Change in FTE
Add 1.0 FTE Human Resources Analyst	Fire Rescue & Human Resources	1
Increase FTE for Maintenance I position from 0.5 FTE to 1.0 FTE	Public Works	0.5
<b>TOTAL</b>		<b>1.5</b>

## OPERATING

Operating costs, which represent 29% of General Fund expenses, are proposed to increase 2%, or \$136,300, over budgeted levels from the prior year. This reflects incremental price increases with no changes in service levels.

## CAPITAL

Capital outlay remains a relatively small percentage of total General Fund expenditures. The FY22 Adopted Budget includes capital outlay of less than 1% of total expenditures, a \$285,800 decrease over the prior year due to budgeting of Fire Rescue capital in the Capital Improvements Fund instead of the General Fund as in prior years.

In closing, I would like to thank the City Council, the City's Department Directors, and their respective staff, for the strategic approach they applied in developing this year's Budget. I am confident through the leadership of our City Council that the City of Seminole will continue to thrive.

Sincerely,

Ann Toney-Deal, ICMA-CM  
City Manager



## *Introduction to Strategic Goals & Initiatives*

Each year, the City Council holds an Annual Goalsetting Workshop. The timing of the workshop is such that priorities of the City Council can be taken into account as Departments prepare their annual budget requests. The workshop is attended by all Department heads and City Council discussion is facilitated the City Manager.

While the workshop has historically been held in late January, the City Council unanimously decided to hold the workshop on March 27, 2021, due to COVID-19 activity in the community during the winter.

At the Workshop, City Council reviewed the existing FY 2020-2021 Strategic Goals and reaffirmed them as the Strategic Goals for FY 2021-2022:

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

City Councilors also brought new ideas for discussion. Topics which reached Council consensus were identified to be brought forward for a dedicated Council Workshop in the coming year to identify a strategy, initiatives, and determine whether to add to the four established strategic goals at a future time. These items include:

- Establishment of a City Motto;
- Budgeting for a Strategic Planning Session of the City Council in FY 2021-2022;
- Updating the City's Annexation Policy; and
- Planning for Construction of a new fifth Fire Station to serve the Seminole Fire District.



## FY 2022 CITYWIDE GOALS AND INITIATIVES

### Goal 1: Improve and Maintain Infrastructure

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

### Goal 2: Enhance Revenues

Initiatives	Department
• Maximize Investment Income	Finance
• Maximize Grant Revenues	All Departments

### Goal 3: Enhance Quality of Life through Recreation

Initiatives	Department
• Blossom Lake Park Redevelopment	Recreation, Public Works
• Waterfront Park Development	Public Works, Recreation
• Recreation Center Master Planning	City Manager, Recreation
• New LaCrosse programming in FY22	Recreation
• Replace Shade Umbrellas at Aquatic Center	Recreation

### Goal 4: Enhance Communications

Initiatives	Department
• Add Human Resources Analyst position	Human Resources
• City Council Strategic Planning	City Council, City Manager
• Installation of new monuments signs at City parks and facilities	Public Works

## REPORT ON FY 2021 CITYWIDE GOALS AND INITIATIVES

### Goal 1: Improve and Maintain Infrastructure

Initiatives	Status
• Implement Pavement Management (Year 2 of 7)	Completed
• HVAC Replacements	Completed
• Acquire and install three Storage Area Networks (SANs)	Completed
• Replace two Servers (City Hall and EOC)	Completed
• Hydraulic Vehicle Lift Replacement at Fleet	Completed
• Fire Station #29 Concrete Ramp Replacement	Completed
• Site Evaluation for Fire Station #129 at Bay Pines	Continued to FY22
• Update 2000 Stormwater Master Plan	Continued to FY22
• Evaluate City Hall Exterior Rehabilitation	Postponed to FY22

### Goal 2: Enhance Revenues

Initiatives	Status
• Maximize Investment Income	Completed and ongoing
• Maximize Grant Revenues	Completed and ongoing

### Goal 3: Enhance Quality of Life through Recreation

Initiatives	Status
• 50th Anniversary Celebration	Completed
• Enhance Athletic Programming	Completed
• Blossom Lake Park Redevelopment	In progress and continued to FY22
• Waterfront Park Development	In progress and continued to FY22
• Repetto Property Master Planning	In progress and continued to FY22
• Recreation Center Master Planning	Postponed to FY22
• Athletic Field Master Planning & Partnership	Ongoing and continued to FY22

### Goal 4: Enhance Communications

Initiatives	Status
• Add Communications Specialist position	Completed
• Acquire three traffic message boards	Completed



## BUDGET IN BRIEF FY 2021-2022



### CITY OF SEMINOLE FAST FACTS

- **Last millage rate increase:** 1996
- **Population:** 19,364
- **Number of employees:** 157 FTE
- **Total Budget:** \$23,335,500
- **General Fund Budget:** \$20,249,800
- **City Debt:** \$0

# FY 2021-2022 BUDGET SUMMARY ALL FUNDS

REVENUES	FY 2022 BUDGET	PERCENT CHANGE
Ad Valorem Taxes	4,262,500	5%
Other Taxes	5,598,500	21%
Licenses and Permits	350,000	8%
Intergovernmental	2,517,600	-18%
Charges for Services	9,660,900	4%
Fines and Forfeitures	14,000	-48%
Miscellaneous Revenues	348,100	20%

<b>Total</b>	<b>\$22,751,600</b>	<b>5%</b>
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EXPENSES	FY 2022 BUDGET	PERCENT CHANGE
Personnel	14,168,500	9%
Operating	6,276,000	-1%
Capital	2,752,700	-50%
Other	138,300	-14%

<b>Total</b>	<b>\$23,335,500</b>	<b>-6%</b>
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## CITYWIDE GOALS

- Improve and Maintain Infrastructure
- Enhance Revenues
- Enhance Quality of Life Through Recreation
- Citywide Strategic Planning

## FY 2021-2022

## BUDGET HIGHLIGHTS

- Millage rate remains the same, at 2.4793 mills, for the fifteenth (15th) consecutive year;
- Four (4) new special events planned for the community;
- New monument signage at Waterfront Park, City Park, Blossom Lake, City Hall, and Recreation Center; and
- Recreation Master Planning with community to plan for the new Recreation Center.

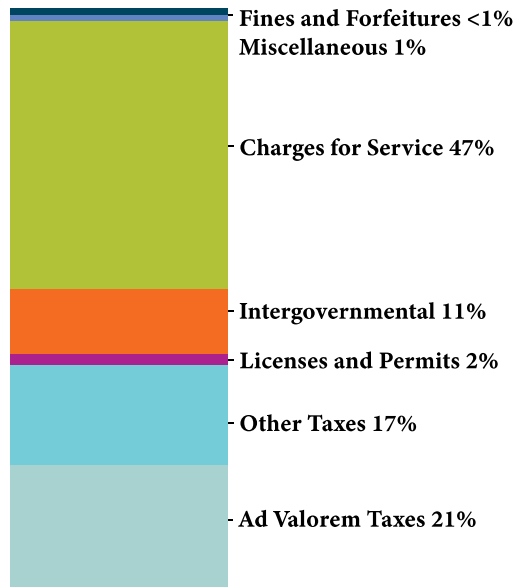


## GENERAL FUND REVENUE

TOTAL:  
\$20,249,800

6%

INCREASE OVER  
PRIOR YEAR



FY 2022

## GENERAL FUND EXPENSES BY CATEGORY

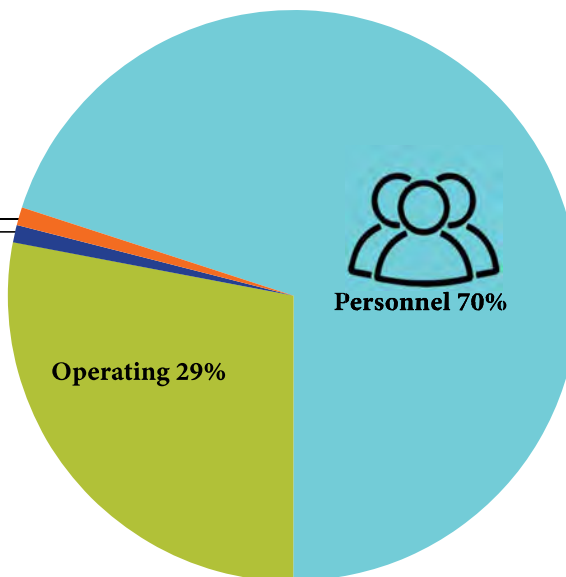
Other <1%

Capital <1%

TOTAL:  
\$20,249,800

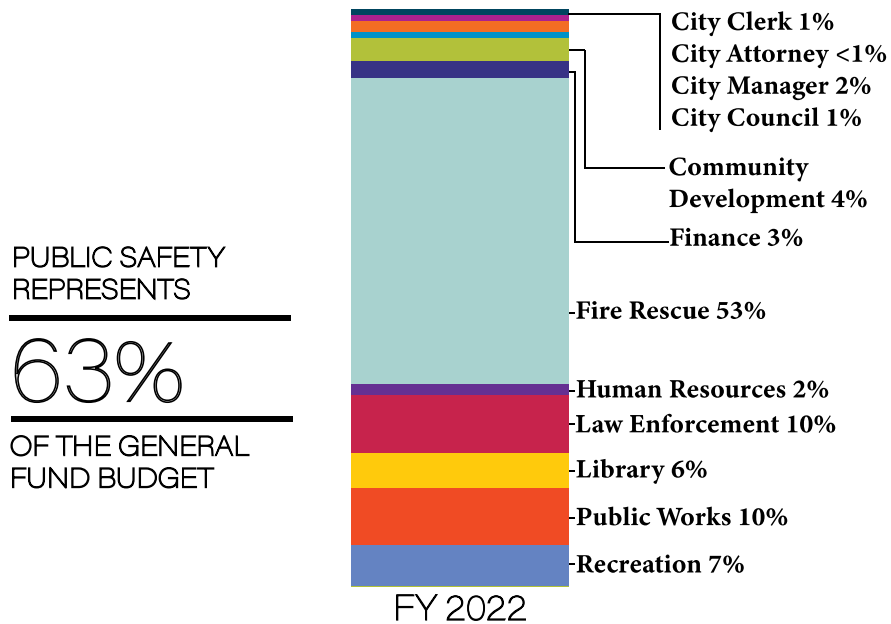
5%

INCREASE OVER  
PRIOR YEAR

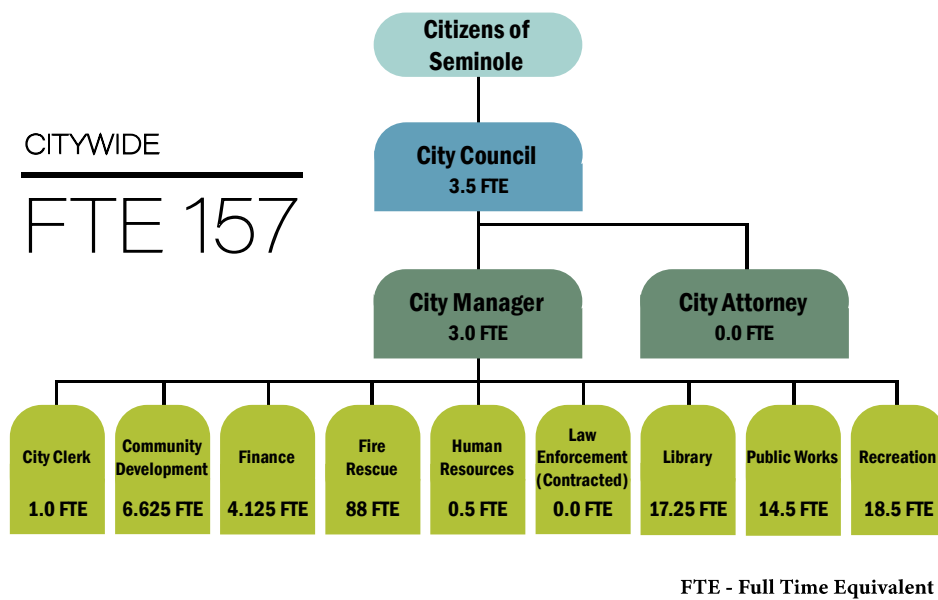




## EXPENSES BY DEPARTMENT

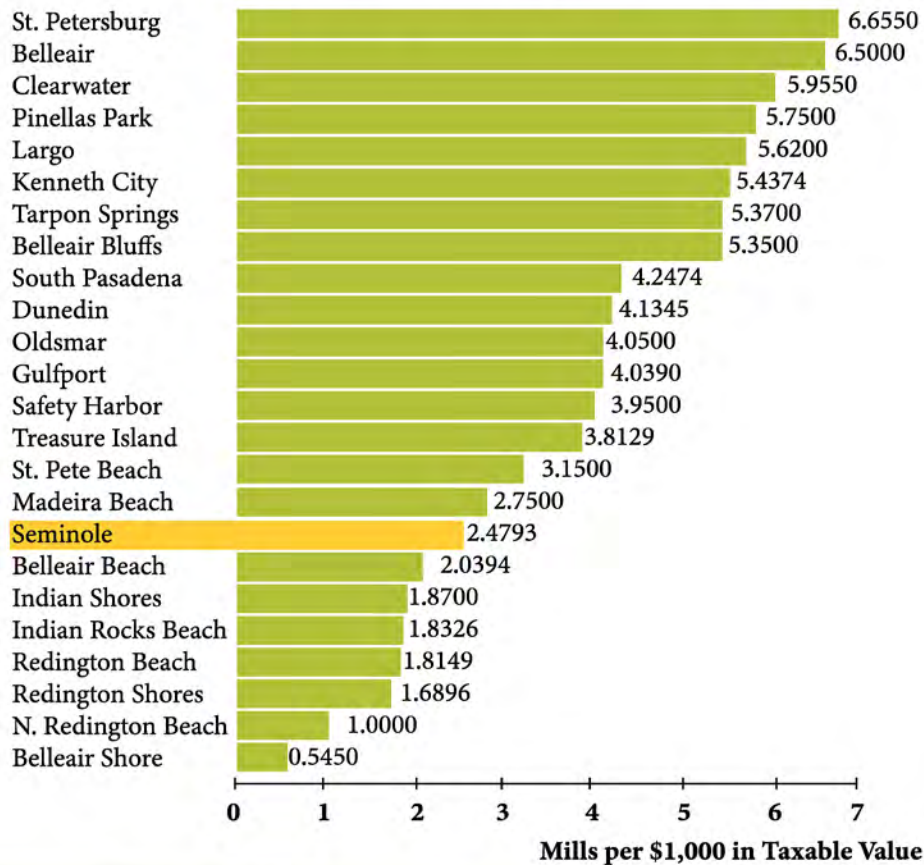


## CITY OF SEMINOLE ORGANIZATION CHART



# MUNICIPAL TAX RATES COMPARISON

## FY 2021-2022 CITY MILLAGE RATES

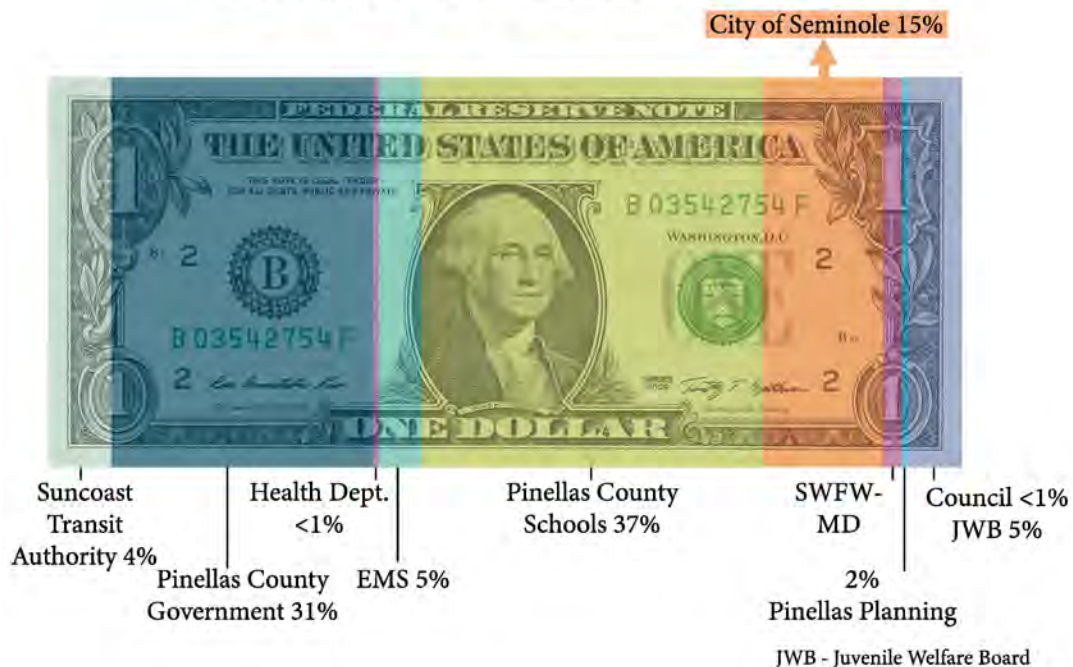




## CITY OF SEMINOLE "SUPERIOR SERVICES"

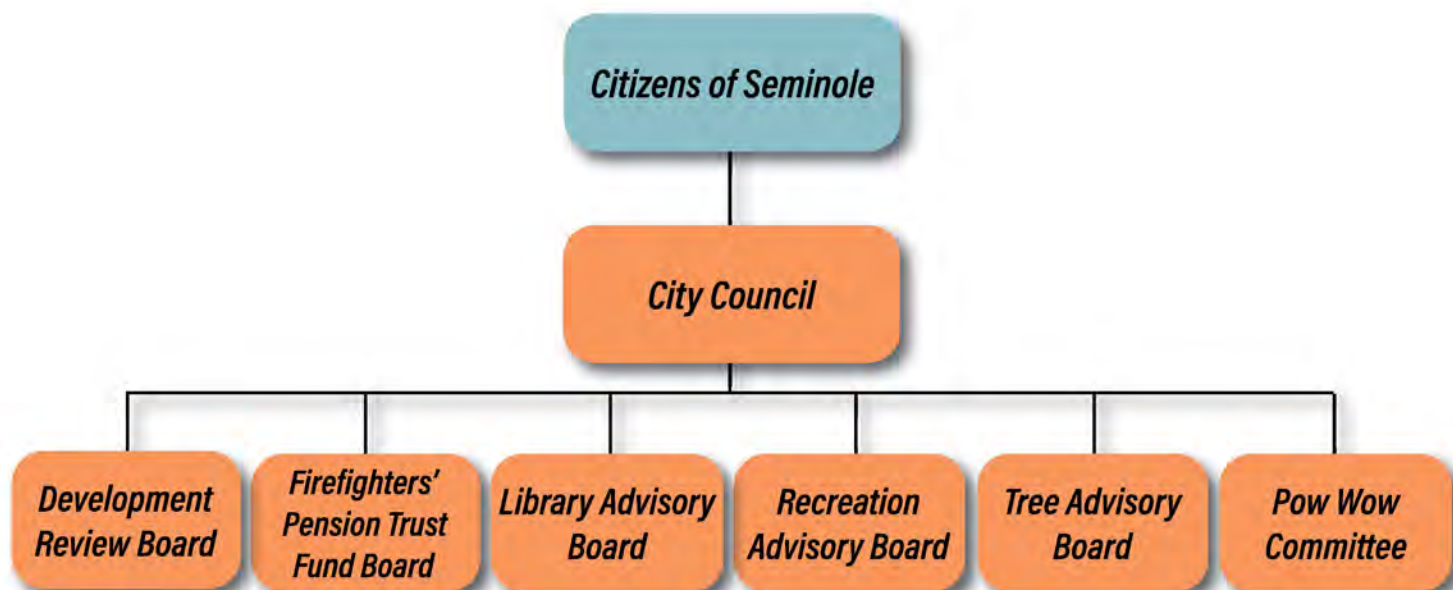
- More than 200 Recreation Programs annually with over 5,000 participants;
- Over 20 annual Community Events with attendance of over 21,000;
- Maintenance of 12.9 acres of medians and rights-of-way;
- A 49,000 sq. ft. Recreation & Aquatic Center;
- Emergency response to over 12,000 emergency calls and fire rescue service to over 100,000 City and County residents;
- Nationally recognized by the Government Finance Officers Association (GFOA) for Excellence in Financial Reporting and Budget Presentation;
- Over 251,000 visits to the Seminole Community Library, which hosts more than 1,000 programs annually and is open 7-days a week; and
- Five City Parks offering a combined 34.5 acres of parkland and open space.

## WHERE DOES MY COUNTYWIDE PROPERTY TAX DOLLAR GO?





***Advisory Boards & Committees***





# EXECUTIVE SUMMARY



# COMMUNITY PROFILE

**Date of Incorporation:** 1970  
**Form of Government:** Council-Manager  
**Property Tax Rate:** 2.4793 mills per \$1,000 of taxable property  
**Retail Sales Tax Rate:** Land Area: 5.3 square miles

## POPULATION METRICS

	City of Seminole	Pinellas County	State of Florida	United States of America
Population	19,449	978,045	21,208,589	328,239,523
Military Veterans	10.60%	8.80%	6.90%	5.70%
Poverty Rate	10.50%	11.70%	13.60%	11.80%
High School Diploma or Higher	92.80%	91.10%	88.00%	87.70%

## Households

	City of Seminole	Pinellas County	State of Florida	United States of America
Median Household Income	\$48,051	\$51,454	\$53,267	\$60,293
Median Single Family Home Value	\$184,000	\$183,000	\$196,800	\$204,900
Average Household Size	2.06	2.31	2.65	2.63

## Gender

	City of Seminole	Pinellas County	State of Florida	United States of America
Female	53.40%	52.00%	51.10%	50.80%
Male	46.60%	48.00%	48.90%	49.20%

## Age Composition

	City of Seminole	Pinellas County	State of Florida	United States of America
Under 18	13.10%	15.90%	19.70%	22.30%
19-64	52.00%	58.70%	59.40%	61.20%
65 and over	34.90%	25.40%	20.90%	16.50%

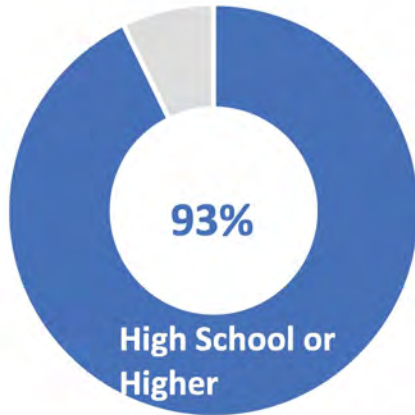
## Race and Hispanic Origin

### Percent of population that identifies as:

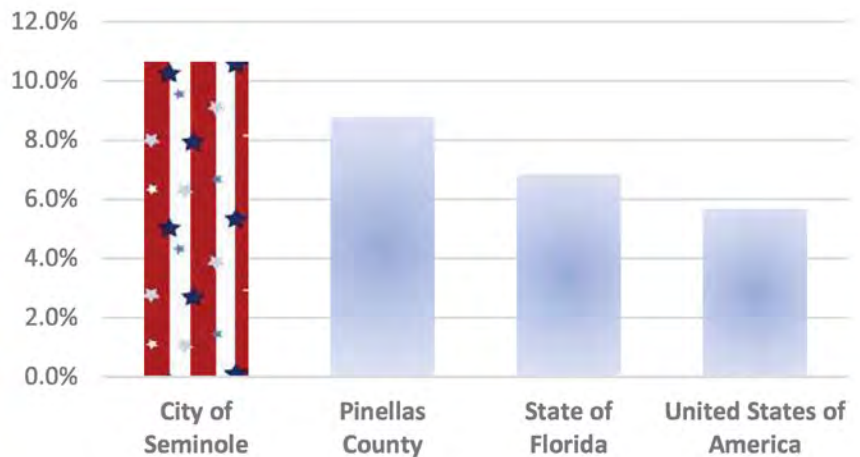
	City of Seminole	Pinellas County	State of Florida	United States of America
White	91.00%	82.50%	77.30%	76.30%
African American	2.10%	11.10%	16.90%	13.40%
Hispanic	5.00%	10.20%	26.40%	18.50%
Asian	4.00%	3.60%	3.00%	5.90%
American Indian	0.40%	0.40%	0.50%	1.30%
Other	0.20%	0.10%	0.10%	0.20%
Two or more races	1.80%	2.30%	2.20%	2.80%



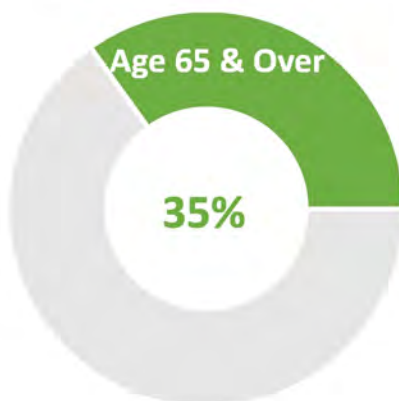
## Education



## Military Veterans



## Age Composition







Located in Pinellas County, Seminole lies on the west coast of Florida, 25 miles west of Tampa and is bordered on the north by Largo, on the south by St. Petersburg, on the east by Pinellas Park, and on the west by Boca Ciega Bay and the Intercoastal waters of the Gulf of Mexico. In the heart of the City lies the picturesque waterfront of Lake Seminole, the second largest lake in Pinellas County with a surface area of 700 acres or more than one square mile and Waterfront Park located on the Tampa Bay Aquatic Preserve with canoe/kayak access to the waters of said preserve and the Gulf of Mexico.

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

The City of Seminole's points of pride include:

- More than 200 recreational programs annually with 5,000 participants;
- Over 20 annual community special events with attendance of 21,000;
- Maintenance of 12.9 acres of medians and rights-of-way;
- Issuance of 1,873 building permits in FY 2021 valued at \$27.5M;
- A 49,000 sq. ft. Recreation & Aquatic Center;
- Emergency response to over 12,000 emergency calls each year by Seminole Fire Rescue;
- Fire Service Insurance Services Office (ISO) rating of 1 on a ten-point scale, the best rating possible;
- Nationally recognized by the Government Finance Officers Association (GFOA) for Budget Presentation and Excellence in Financial Reporting;
- Seminole Community Library, which hosts more than 1,000 programs annually and is open 7-days a week; and
- 35 acres of parkland across five City parks.

### Local Economy

The City's local economy is dependent upon retail, commercial services, and retirement living as 35% of Seminole residents are age 65 and over. Seminole has several condominiums, apartments, and retirement communities to accommodate retirees. The City's largest employers also reflect the large senior citizen demographic of the community. Two of the top ten employers are senior living communities and four are major retail chains. St. Petersburg College's (SPC) Seminole campus is adjacent to the City's Recreation Center and City Hall. The SPC campus provides unique opportunities for partnerships with the City, which include the Seminole Community Library, that serves as the College's Library as well as the City's Library. This educational center brings in numerous commuters to the City and provides workforce education, both of which enhance the local economy.





## Principal Employers

Employer	No. of Employees	Industry
Freedom Square	532	Senior Living Community
Walmart	426	Retail
St. Petersburg College	256	Education
Lake Seminole Square	231	Senior Living Community
Target	179	Retail
City of Seminole	157	Government
Home Depot	136	Retail
Tandem Healthcare	117	Nursing Home
Inn at Freedom Square	101	Nursing Home
Publix	84	Retail

## Housing Market

The City of Seminole, while incorporated in 1970, is fully developed and in the center of Florida's second ranked County for population density. As a result, the population has remained relatively flat, growing incrementally as a result is annexations or families moving into newly redeveloped land. The median sale price of a home in Pinellas County in October 2021 was \$325,000, down 1.5% from the prior month of September, but up 14% year over year from October 2020. It is expected the real estate market will stay strong in Pinellas County, and the City of Seminole, over the coming fiscal year.

Fiscal Year	City of Seminole Taxable Value	Seminole Taxable Value Growth Rate	Pinellas County Taxable Value	Pinellas County Taxable Value Growth Rate
2022	\$1,806,762,545	5%	\$97,763,753,952	7%
2021	\$1,719,710,522	9%	\$91,725,856,109	7%
2020	\$1,580,842,335	8%	\$85,468,863,997	8%
2019	\$1,460,041,305	11%	\$79,376,212,411	8%
2018	\$1,318,156,104	10%	\$73,503,171,055	8%
Average Growth Rate		9%	7%	

## Pinellas County Statistics October 2021:

**Average Sold Price Per Square Foot: \$272**

**Average Sale Price to List Price Ratio: 98%**

**Median Sale Price: \$325,000**

**Median Days on the Market Until Sale: 20**





### SEMINOLE'S HISTORY

In 1842, troops from Ft. Brooke, Tampa were fishing and found the remains of an Indian village where the City of Seminole stands today. This discovery shows the first settlers in Seminole were Native American Indians. They took advantage of the high ground and proximity to the bay and its resources to establish their settlement. In the later part of the 19th century, houses were developed along 74th Avenue down to 113th Street by Colonel Rhodes and six friends. There was a corporation formed called Park Ridge, and it developed the area as Ridgewood Village. It was known as the High Oaks area. The Meares brothers settled at Meares Lake, now Seminole City Park, and "Aunt Bell" named the area Oakhurst. The house on the 160 acre homestead in the area known as Oakhurst has gone away; but the lake formed to accommodate the natural spring is located in Seminole City Park and shown on the maps as Meares Lake. Thus we have a permanent reminder of this family's impact on the early Seminole area. One of the main purposes of going to Albert and Dell Meares' house was to get the mail. Their home served as the John's Pass Post Office around 1879.



Historic structures within the City include the log cabin on 54th Street, located on the Seminole Methodist Church's property, which is over 100 years old, and Seminole Elementary School which opened in 1925 at its current location on 74th Avenue. The location of Seminole City Center was once Jessie Johnson's vegetable garden. The area which would later become Seminole, included hundreds of acres of citrus groves when Al Repetto was the "citrus king." With the exception of one small grove, the orange groves have been replaced with homes. Pioneer homesteader families of the area included the Johnsons, Campbells, Meares, McMullens, Walsinghams, O'Quinns, Hutchinsons, Repettos, Lees, Mohneys, Browns and Cobbs. Through marriage, business partnerships and a sense of community, this section of Pinellas County transformed from timber and sawmills, to citrus groves, to the suburban neighborhoods and commercial corridors of today.










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



## HALF A CENTURY OF CHANGE

<p>Albert and Dell Meares and their ten children homestead what is now known as Seminole City Park. Their home served as the local post office.</p> <p><b>1879</b></p>	<p>Oakhurst Water Tower is put in service. The tower was in operation for several decades, before being demolished in 2017.</p> <p><b>1959</b></p> 	<p>City of Seminole is incorporated as a municipality at a community meeting held at Seminole Mall, attended by more than 800 freeholders, at 5:00 p.m., November 15, 1970.</p> <p><b>1970</b></p>	<p>St. Petersburg College, Seminole Campus, opens.</p> <p><b>1998</b></p> 	<p>Grand Opening Celebration and Ribbon Cutting Ceremony for the 40 acre Seminole City Center on November 18, 2017.</p> <p><b>2017</b></p>
<p><b>1957</b></p>  <p>Seminole Volunteer Fire Department is established.</p>	<p><b>1967</b></p>  <p>Seminole hosts their first Seminole Pow Wow Festival &amp; Parade.</p>	<p><b>1990</b></p> <p>Seminole Library becomes a member of the newly County (PCLC) established Pinellas Library Cooperative.</p>	<p><b>2000</b></p> <p>City of Seminole's population and land area doubles through nine large annexation referendums.</p>	<p><b>2020-21</b></p>  <p>City of Seminole celebrated its 50th Anniversary!</p>





### NATIONAL FORECAST

The City anticipates FY 2021-2022 will entail slow but steady growth in the national economy, with Florida experiencing above average indicators. Nationally, Gross Domestic Product, the value of all goods and services produced within the country, increased at an annual rate of 2.0% from third quarter 2020 to third quarter 2021 according to the U. S. Bureau of Economic Analysis. This is largely due to rising transitory inflation and will continue until the supply of goods can catch up with demand after the shutdowns resulting from the COVID-19 pandemic.

Inflation has accelerated in 2021 with no sign of easing as the year comes to an end. For the 12-month period ending September 30, 2021, prices rose 5.4%. This marks the fastest rate of inflation in 13 years, dating back to 2008. The Federal Reserve increased its inflation estimates for 2022 and 2023, but anticipates interest rates will not increase until 2023.

The national unemployment rate fell to 8.4% for September 2021, from a high of 14.7% in April; yet this continues to be rates unseen since 2012. Unemployment continues to decrease and the Federal Reserve predicts by the end of 2021 unemployment will reach 4.5%, dropping to 3.8% and 3.5% in 2022 and 2023, respectively.

*Source: U. S. Bureau of Labor & Statistics, U. S. Bureau of Economic Analysis, Federal Reserve*

### STATE FORECAST

Florida's economic recovery will likely outpace the national economy. From 2021-2024, Florida's economy, as measured by Gross State Product, will expand at an average rate of 4.2% annually. After contracting 6.0% in 2020, and an even sharper acceleration of 6.8% growth in 2021, the average growth from 2022-2024 will be 3.4%. This growth is projected to be faster than the pace of growth compared to the past four years.

It will be early 2022 before business payrolls in Florida exceed their pre-pandemic levels, although Florida will exceed the national average in labor market recovery. The unemployment rate in Florida went from 14.2% at its peak in May 2020 to 5.0% as of June 2021. Forecasts for the State show a continued decrease, down to 4.3% at the end of 2021, 3.5% at the end of 2022, and 3.3% at the end of 2024, closely mirroring the national trend projected by the Federal Reserve.

Median home prices in the State of Florida stand at \$344,900 as of July 2021, a sharp contrast to low of \$122,200 at the low of the housing crisis more than a decade ago. The median single-family home sales price within Pinellas County for October 2021 was \$325,000.

*Source: Florida Metro Economic Forecast 2021-2024 July 2021, Institute for Economic Forecasting, University of Central Florida*





## REGIONAL FORECAST

According to the University of Central Florida's 2021-2024 Florida Metro Economic Forecast, the Tampa-St. Petersburg-Clearwater metropolitan service area will contribute the second-highest level of Gross Metro Product in the State of Florida. Average annual wage growth of 3.7% will give the area the fifth-highest annual wage in the state at \$67,200.

The Bureau of Labor and Statistics reports the unemployment rate for the Tampa-St. Petersburg-Clearwater metropolitan area to be 3.9% as of September 30, 2021. Through 2024, an average personal income growth of 4.6% will rank third in the State and unemployment will average 3.4%.

*Source: Florida Metro Economic Forecast 2021-2024 July 2021, Institute for Economic Forecasting, University of Central Florida, U. S. Bureau of Labor & Statistics*



On May 15, 2020, the City of Seminole's City Council and staff members held a vehicle parade through several of the City's retirement communities and assisted living facilities to lift spirits.





# **BUDGET GUIDE & FINANCIAL POLICIES**

City of Seminole  
FY 2021-2022 Adopted Budget



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

The process moves through four (4) basic stages: Preparation, Adoption, Adjustment and Review. The Budget Calendar that follows details the timeline and procedures for the preparation and adoption of the FY 2021-2022 (FY22) Budget. A summary of all stages of the process is as follows:

## **PREPARATION**

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

## **ADOPTION**

A public workshop was by the City Council to review the Proposed Budget on July 24, 2021. At this meeting, the City Manager and Department Heads review their respective department budgets with the Council members. This spending plan serves as the basis for the maximum millage rate set by the City Council in late July, as required by Florida Statute. In September, two public hearings are held at the first and second reading of the ordinances that set the final Millage Rate and final Adopted Budget for the fiscal year beginning the first day of October. The Final Budget is adopted by Ordinance at the department and fund level.

## **ADJUSTMENT**

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

## **REVIEW**

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





<b>FEBRUARY</b>	2/12/2021	Budget Kickoff
	2/26/2021	Due to Finance from Departments: CIP Project Forms
<b>MARCH</b>	3/4/2021	Due to Finance from Departments: Personnel/Facilities/Technology Request, Revenue Worksheet
	3/4/2021	Finance completes personnel projections
	3/13/2021	FY 2020-2021 Budget Module closes for Department Request Entry
	3/20/2021	Fire Rescue and EMS budgets to Pinellas County
<b>APRIL</b>	3/23-4/10	City Manager and Finance Director meet with Dept. Directors on CIP and Budget Requests
	3/30-4/10	Departments update Dept. Budget Pages: Narratives, Performance Measures, Goal Progress Report for Annual Budget
	4/1-4/30	Finalize budget document
	4/28/2021	Publish CIP and deliver to City Council
<b>MAY</b>	5/8/2021	Revised Personnel Projections completed
	5/15/2021	Deliver Proposed Budget to City Manager
<b>JUNE</b>	6/1/2021	Property Appraiser distributes estimated taxable value to City
<b>JULY</b>	7/1/2021	Proposed Budget delivered to City Council
	7/1/2021	Property Appraiser distributes certified taxable value to City
	7/25/2021	City Council Budget Workshop
	7/28/2021	City Council sets Maximum Millage Rate
	7/29/2021	City completes 420-MMR and remits to FL Dept. of Revenue (DOR)
<b>AUGUST</b>	8/19/2021	Property Appraiser mails TRIM notices to property owners
<b>SEPTEMBER</b>	9/3/2021	First public hearing to adopt proposed millage rate & tentative budget
	9/13/2021	Advertisement of Budget Summary and Proposed Tax Rate
	9/17/2021	Second public hearing to adopt final millage rate & budget
	9/25/2021	Send Ordinance to DOR, Property Appraiser, Tax Collector
	9/25/2021	Final Budget posted on web
<b>OCTOBER</b>	10/1/2021	Property appraiser distributes Form DR-422 to taxing authorities
	10/23/2021	Deadline to remit DR-422, DR-487, and TRIM package to FL DOR
<b>NOVEMBER</b>	11/15/2021	Final budget published and delivered to City Council
	11/22/2021	Deadline to submit for GFOA Budget Presentation Award



# Budget Policies



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

## BALANCED BUDGET

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

## BASIS OF BUDGETING

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

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

## BUDGETARY LEVEL OF CONTROL

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

## REVENUES

The City strategically projects revenues conservatively to avoid revenue shortfalls during the fiscal year and hedge against any downturns in the economy. The City is committed to a diverse revenue base and seeks alternative funding sources, such as grants, to keep property taxes low. The City funds programs with user fees, when appropriate, and the use of the fund balance only occurs when an adequate balance exists. The FY22 Budget is based on a maintaining a property tax rate of 2.4793 mills, which marks the fifteenth (15th) consecutive year at this rate.

Revenue sources are classified in accordance with governmental accounting standards into the following categories: Ad Valorem Taxes, Other Taxes, Licenses & Permits, Intergovernmental Revenues, Charges for Services, Fines, Miscellaneous, and Interfund Transfers. Estimating revenues varies by fund and revenue category. The General Fund comprises 80% of budgeted revenues each year and many estimates such as ad valorem taxes, other taxes, and intergovernmental revenues rely heavily on State and County forecasts. Charges for service, fines and miscellaneous sourced are estimated by historical trends, known changes in fees or rates, and an awareness of external factors. In the Budget Summary section, factors impacting revenues are discussed by category for each fund.



# Budget Policies



## EXPENDITURES

### Personnel

The City's workforce for FY22 is 157 full-time equivalents (FTE) in full-time and part-time positions, which is a 1.5 FTE increase over the prior year. One new full-time position, a Human Resources Analyst, has been added and a FY21 mid-year change is being reflected in the FY22 Budget, which converted a part-time Maintenance I position to full-time position in Public Works. Personnel expenditures include 4% merit increases for both regular employees and represented Fire Rescue employees based on the current contract. Individual employee increases will be based on performance appraisals. Regular full-time employees also have robust benefits including health insurance, dental insurance, long-term disability and life insurance. The FY22 Budget also includes a benefit enhancement to the vision insurance provided by the City.

Position Change	Department	Change in FTE
Add 1.0 FTE Human Resources Analyst	Fire Rescue & Human Resources	1
Increase FTE for Maintenance I position from 0.5 FTE to 1.0 FTE	Public Works	0.5
<b>TOTAL</b>		<b>1.5</b>

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

### Firefighters' Florida Statute Chapter 175 Pension Plan

Normal retirement at the earlier of: age 52 and 10 years of service or 25 years of service.  
 Annual Benefit =  $3.0\% \times \text{Yrs of Service} \times \text{Average of 5 highest paid years}$   
 Fire employees contribute 50% of the annual cost of the pension with a cap at 12.5% of covered payroll.\*

### Florida Retirement System (FRS)

Normal retirement age varies depending on when the employee was first enrolled, but is currently when the employee is age 62 and is vested or has 30 years of creditable service regardless of age. Employees are required to contribute 3% of covered salary.  
**Defined Benefit Plan:** Full vesting after 8 years of service. Annual Benefit =  $\text{Yrs of Svc} \times 1.60\% \text{ Regular Class} / 2.0\% \text{ Senior Mgmt Class} \times \text{Avg Final Compensation}$   
**Defined Contribution Plan:** Full vesting is after one year of service. Total Benefit = Employer Contributions + Employee Contributions + Investment Earnings

### 401a Plan

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

\* Firefighters 175 Pension Plan benefits are reflected in accordance with the current bargaining unit agreement. FRS benefits are subject to modification based on changes in the law or Florida Administrative Code.

# Budget Policies



## Operating

The City budgets operating expenses to provide adequate appropriations to maintain current service levels. Staff strives to improve operational efficiencies through productivity improvements rather than through increased expenses.

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

## Capital

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

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





## ***CAPITAL IMPROVEMENTS PLAN (CIP) POLICY***

In accordance with the *City Charter*, each annual CIP includes a multi-year projection of revenues and expenditures. This format provides strategic perspective to each annual budget process and analyzes all anticipated capital expenditures by year to identify associated funding sources.

The CIP incorporates, in its projections of expenditures and funding sources, any amounts relating to previous year's appropriations that have yet to be expended. The first year of the five-year spending plan will be used as the basis for developing the subsequent year's annual budget. During the budget preparation process, programs and projects for the "current" fiscal year will be reevaluated, surpluses and cost over-runs estimated, and the results thereof included in the budget for the next fiscal year.

The Mayor and Council will formally authorize expenditure of City resources on the Capital Improvement Plan through adoption of the budget by ordinance each year.

# Budget Policies



## FUND STRUCTURE

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

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

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

## BASIS OF ACCOUNTING

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

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

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

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





## GOVERNMENTAL FUNDS

General Fund

### SPECIAL REVENUE FUNDS

Local Infrastructure Sales Tax Fund

Special Events Fund

Transportation Impact Fee Fund

Grants Fund

Capital Improvements Plan (CIP) Fund

Tree Mitigation Fund

## FIDUCIARY FUNDS

(These funds are not budgeted)

Fire Pension Fund

City Manager Pension Fund

Deferred Compensation Fund

City Retirement Fund

## FY22 FUNDING SOURCE BY DEPARTMENT

	General Fund	Special Events Fund	Tree Fund	Local Infra. Sales Tax Fund	Grants Fund	CIP Fund
City Council	X					X
City Attorney	X					
City Manager	X					
City Clerk	X					
Community Development	X					X
Finance	X					
Fire Rescue	X			X	X	X
Human Resources	X					
Law Enforcement	X					
Library	X					
Public Works	X		X	X	X	X
Recreation	X	X		X		X

# Budget Policies

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## MEASUREMENT FOCUS

### Governmental Type Funds

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

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

### Fiduciary Type Funds

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





## DEFINITIONS

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

### **Nonspendable Funds**

Includes items that are not expected to be converted to cash such as inventory and prepaid items.

### **Restricted Funds**

Funds that can only be spent for specific purposes stipulated by external resource providers such as creditors through bond covenants, grantors, contributors, or laws.

### **Committed Funds**

Funds committed by formal action of the City Council for specific projects, reserves, or future obligations.

### **Assigned Funds**

Funds assigned to be used by the City Council for a specific purpose, for example previously appropriated funds that have not yet been spent or encumbrances.

### **Unassigned Funds**

Residual fund balance including all spendable funds not contained in the other classifications, only available in General Fund because special revenue and fiduciary funds have restrictions on use of funds.

## FUND BALANCE POLICY

The City's Fund Balance Policy was established by Resolution and only applies to the General Fund. An unassigned fund balance of three months of operating expenses or at least \$5,000,000, whichever is higher, shall be available at the end of each fiscal year.

## PERFORMANCE MEASURES

FY22 Estimated Ending Unassigned Fund Balance: \$6,081,578

Greater than \$5,000,000: YES

Greater than \$5,817,000: YES

General Fund Personnel: \$14,164,500

+ General Fund Operating: \$ 5,817,000

Annual Operating Expenses: \$19,981,500 x 25% (3 months) = \$5,817,000



POLICY

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

The City of Seminole currently has no outstanding debt.

PERFORMANCE MEASURES

Outstanding General Debt Service as of 10/1/21	\$	-
<u>FY22 Certified Gross Taxable Value Citywide</u>	\$	<u>1,806,762,545</u>
City’s outstanding debt ratio as a percentage of gross taxable value:		0%
Outstanding General Debt Service as of 10/1/21	\$	-
<u>FY22 General Fund Revenue</u>	\$	<u>20,249,800</u>
City’s outstanding debt to general government revenue ratio is:		0%

LOOKING FORWARD

Within the City of Seminole’s five-year planning window, the City is currently anticipating issuing debt for reconstruction of the Recreation Center. This project will be funded through the Local Infrastructure Sales Tax Fund. Within the Budget Summary section, the Long Range Projection for this fund shows approximately \$8 Million, or 50% of the project cost, coming from debt issuance in FY 2024.

During the Recreation Mater Plan process in FY22 and Preliminary Engineering and Design in FY23, the construction costs and borrowing requirements will be further refined. Since the Local Infrastructure Sales Tax is funded through a local referendum of the “Penny for Pinellas” which expires in 2029, debt will be structured to be paid off by December 31, 2029.



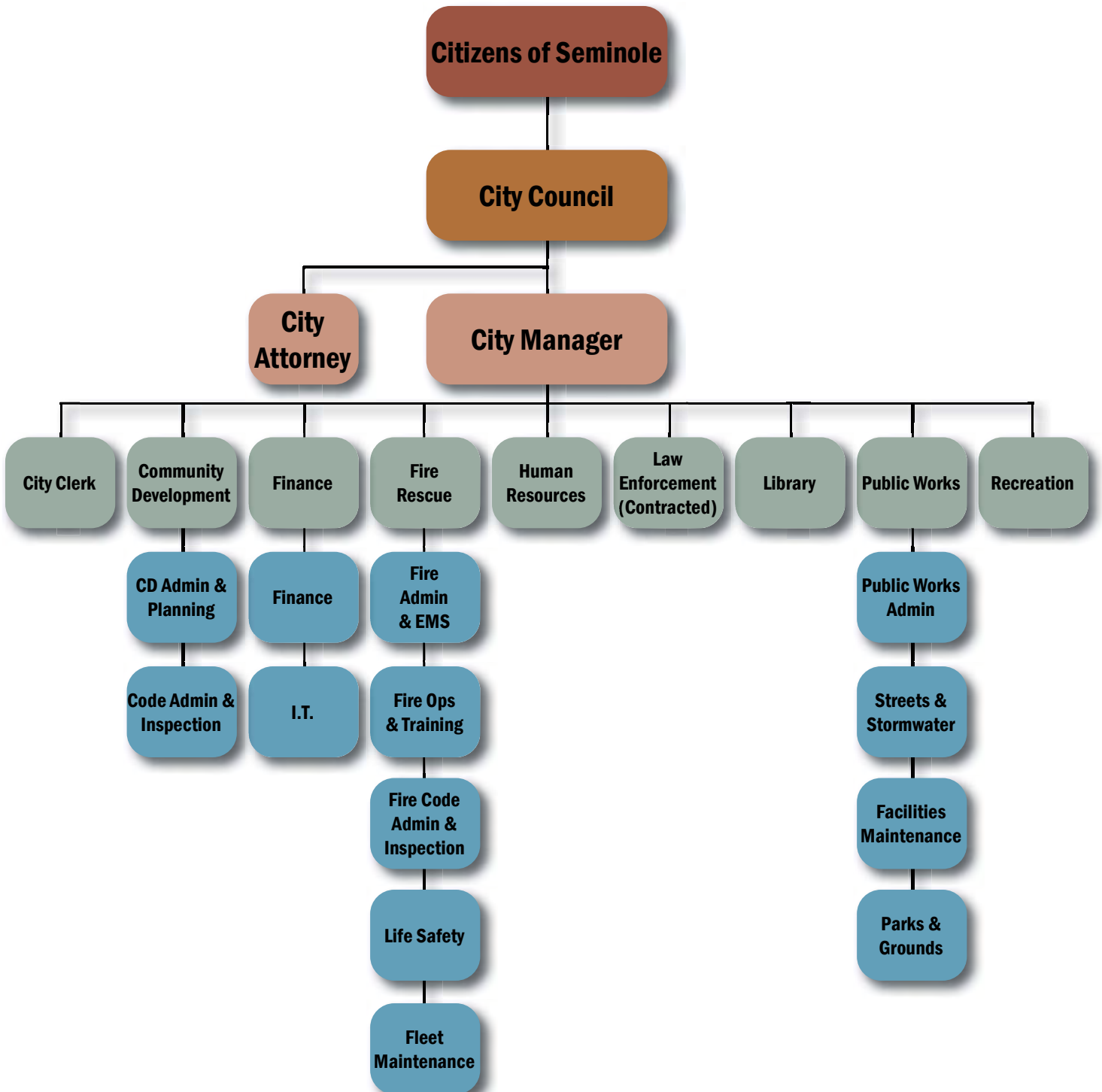


# **BUDGET SUMMARY**

City of Seminole  
FY 2021-2022 Adopted Budget



# ***FY 2021-2022 Adopted Budget***





# Budget Summary



# Personnel Summary

## PERSONNEL SUMMARY

### Full-Time Equivalents (FTE) by Department

Department	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Position Change
City Council	3.5	3.5	3.5	0
City Manager	3	3	3	0
City Attorney	0	0	0	0
City Clerk	1	1	1	0
Community Development	6.625	6.625	6.625	0
Finance	5.125	4.125	4.125	0
Fire Rescue	87.5	87.5	88	0.5
Human Resources	0	0	0.5	0.5
Law Enforcement	0	0	0	0
Library	18.25	17.25	17.25	0
Recreation	18.5	18.5	18.5	0
Public Works	14	14	14.5	0.5
<b>TOTAL FTE BY DEPARTMENT</b>	<b>157.5</b>	<b>155.5</b>	<b>157.0</b>	<b>1.5</b>

### Personnel Changes by Department

Position Change	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FTE Impact
Converted one part-time Maintenance I (0.5 FTE) to a full-time Maintenance I (1.0 FTE)	0.5	0.5	1.0	0.5
Add 1.0 FTE Human Resources Analyst	0.0	0.0	1.0	1.0
Reallocate 1.0 FTE Human Resources Director between Fire Rescue and Human Resources	1.0	1.0	1.0	0.0
<b>NET IMPACT OF PERSONNEL CHANGES</b>				<b>1.5</b>

# Budget Summary



# Personnel Summary

## POSITION LISTING

FULL-TIME POSITIONS	DEPARTMENT	FY 2021 Budget	FY 2022 Budget	Position Change
City Manager	City Manager	1	1	0
City Manager Secretary	City Manager	1	1	0
Public Policy Mgmt. Associate	City Manager	1	1	0
<b>CITY MANAGER DEPARTMENT SUBTOTAL</b>		<b>3</b>	<b>3</b>	<b>0</b>
City Clerk	City Clerk	1	1	0
<b>CITY CLERK DEPARTMENT SUBTOTAL</b>		<b>1</b>	<b>1</b>	<b>0</b>
Community Development Director	Community Development	1	1	0
Building & Code Adm. Official	Community Development	1	1	0
Building Inspector	Community Development	1	1	0
Permit/Licensing Tech.	Community Development	1	1	0
<b>COMMUNITY DEVELOPMENT DEPARTMENT SUBTOTAL</b>		<b>4</b>	<b>4</b>	<b>0</b>
Finance Director	Finance	1	1	0
Senior Accountant	Finance	1	1	0
IT/IS Manager	Finance	0.5	0.5	0
Information Technology Specialist	Finance	0.5	0.5	0
<b>FINANCE DEPARTMENT SUBTOTAL</b>		<b>3</b>	<b>3</b>	<b>0</b>
Account Specialist III	Fire Rescue	1	1	0
Human Resource Director	Fire Rescue	1	0.75	-0.25
Human Resources Analyst	Fire Rescue	0	0.75	0.75
IT/IS Manager	Fire Rescue	0.5	0.5	0
Information Technology Specialist	Fire Rescue	0.5	0.5	0
Public Works Foreman	Fire Rescue	0.5	0.5	0
Building Maintenance II	Fire Rescue	0.5	0.5	0
Fire Chief	Fire Rescue	1	1	0
Assistant. Fire Chief of EMS	Fire Rescue	1	1	0
Assistant. Fire Chief- Ops. & Training	Fire Rescue	1	1	0
District Chief	Fire Rescue	3	3	0
District Chief of EMS	Fire Rescue	1	1	0
Lieutenant	Fire Rescue	18	18	0
Firefighter/Paramedic	Fire Rescue	24	24	0
Firefighter/EMT	Fire Rescue	27	27	0
Fire Marshal	Fire Rescue	1	1	0
Communications Specialist	Fire Rescue	1	1	0
Maintenance Supervisor	Fire Rescue	1	1	0
Mechanic	Fire Rescue	1	1	0
Administrative Assistant II	Fire Rescue	1	1	0
<b>FIRE RESCUE DEPARTMENT SUBTOTAL</b>		<b>85</b>	<b>85.5</b>	<b>0.5</b>



# Budget Summary



# Personnel Summary

## POSITION LISTING

FULL-TIME POSITIONS	DEPARTMENT	FY 2021 Budget	FY 2022 Budget	Position Change
Human Resources Director	Human Resources	0	0.25	0.25
Human Resources Analyst	Human Resources	0	0.25	0.25
<b>HUMAN RESOURCES DEPARTMENT SUBTOTAL</b>		<b>0</b>	<b>0.5</b>	<b>0.5</b>
Library Director	Library	1	1	0
Circulation Supervisor	Library	1	1	0
Librarian III	Library	2	2	0
Librarian II	Library	2	2	0
Librarian I	Library	2	2	0
Library Assistant III	Library	2	2	0
<b>LIBRARY DEPARTMENT SUBTOTAL</b>		<b>10</b>	<b>10</b>	<b>0</b>
Recreation Director	Recreation	1	1	0
Program Coordinator	Recreation	4	4	0
Administrative Assistant II	Recreation	1	1	0
Recreation Leader II	Recreation	2	2	0
Custodian	Recreation	2	2	0
<b>RECREATION DEPARTMENT SUBTOTAL</b>		<b>10</b>	<b>10</b>	<b>0</b>
Public Works Director	Public Works	1	1	0
Administrative Clerk	Public Works	1	1	0
Public Works Foreman	Public Works	2.5	2.5	0
Building Maintenance II	Public Works	0.5	0.5	0
Parks Technician	Public Works	1	1	0
Street/Stormwater Technician	Public Works	1	1	0
Maintenance I	Public Works	2	3	1
Maintenance II	Public Works	4	4	0
<b>PUBLIC WORKS SUBTOTAL</b>		<b>13</b>	<b>14</b>	<b>1</b>
<b>TOTAL FULL-TIME FTE</b>		<b>129</b>	<b>131</b>	<b>2</b>

PART-TIME POSITIONS	DEPARTMENT	FY 2021 Budget	FY 2022 Budget	Position Change
Mayor	City Council	0.5	0.5	0
Vice Mayor	City Council	0.5	0.5	0
Councilor	City Council	2.5	2.5	0
<b>CITY COUNCIL SUBTOTAL</b>		<b>3.5</b>	<b>3.5</b>	<b>0</b>
Permit/Licensing Technician	Community Development	0.625	0.625	0
Planner	Community Development	0.5	0.5	0
Code Enforcement Officer	Community Development	1	1	0
Information Clerk	Community Development	0.5	0.5	0
<b>COMMUNITY DEVELOPMENT SUBTOTAL</b>		<b>2.625</b>	<b>2.625</b>	<b>0</b>

## Budget Summary



## Personnel Summary

POSITION LISTING				
Account Specialist I	Finance	0.5	0.5	0
Information Clerk	Finance	0.625	0.625	0
<b>FINANCE DEPARTMENT SUBTOTAL</b>		<b>1.125</b>	<b>1.125</b>	<b>0</b>
Training Technician	Fire Rescue	0.5	0.5	0
Counter Clerk	Fire Rescue	0.5	0.5	0
EMS Technician	Fire Rescue	0.5	0.5	0
Fire Inspectors	Fire Rescue	1	1	0
<b>FIRE RESCUE SUBTOTAL</b>		<b>2.5</b>	<b>2.5</b>	<b>0</b>
Librarian I	Library	0.5	0.5	0
Library Assistant II	Library	0.625	0.625	0
Library Assistant I	Library	5.125	5.125	0
Library Aide	Library	1	1	0
<b>LIBRARY SUBTOTAL</b>		<b>7.25</b>	<b>7.25</b>	<b>0</b>
Recreation Leader I	Recreation	6	6	0
Lifeguard/WSI/Pool staff	Recreation	2.5	2.5	0
<b>RECREATION SUBTOTAL</b>		<b>8.5</b>	<b>8.5</b>	<b>0</b>
Maintenance I	Public Works	1	0.5	-0.5
<b>PUBLIC WORKS SUBTOTAL</b>		<b>1</b>	<b>0.5</b>	<b>-0.5</b>
<b>TOTAL PART-TIME FTE</b>		<b>26.5</b>	<b>26</b>	<b>-0.5</b>
<b>TOTAL FULL-TIME &amp; PART-TIME FTE</b>		<b>155.5</b>	<b>157</b>	<b>1.5</b>



# Budget Summary



# All Funds

## FY 2021-2022 BUDGET SUMMARY: ALL FUNDS ESTIMATED BEGINNING AND ENDING FUND BALANCES

Millage Rate 3.4792

	GENERAL FUND	TRANSP. IMPACT FEE FUND	GRANTS FUND	LOCAL INFRA. SALES TAX FUND	SPECIAL EVENTS	TREE MITIGATION FUND	CIP FUND	TOTAL BUDGET
Beginning Reserves	\$7,381,578	\$61,701	\$248,864	\$6,409,405	\$31,766	\$214,705	\$2,416,589	\$16,764,608

### ESTIMATED REVENUES:

Ad Valorem Taxes	4,262,500	-	-	-	-	-	-	4,262,500
Other Taxes	3,523,500	-	-	2,075,000	-	-	-	5,598,500
Licenses and Permits	350,000	-	-	-	-	-	-	350,000
Intergovernmental	2,230,600	-	287,000	-	-	-	-	2,517,600
Charges for Services	9,570,300	-	-	-	90,600	-	-	9,660,900
Fines and Forfeitures	14,000	-	-	-	-	-	-	14,000
Miscellaneous	298,900	7,200	7,000	10,000	-	25,000	-	348,100
Other Financing Sources	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$20,249,800</b>	<b>\$7,200</b>	<b>\$294,000</b>	<b>\$2,085,000</b>	<b>\$90,600</b>	<b>\$25,000</b>	<b>\$-</b>	<b>\$22,751,600</b>

<b>TOTAL RESOURCES</b>	<b>\$27,631,378</b>	<b>\$68,901</b>	<b>\$542,864</b>	<b>\$8,494,405</b>	<b>\$122,366</b>	<b>\$239,705</b>	<b>\$2,416,589</b>	<b>\$39,516,208</b>
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### EXPENDITURES:

#### By Category

Personnel	14,164,500	-	-	-	4,000	-	-	14,168,500
Operating	5,817,000	-	7,000	1,324,400	79,200	50,000	322,800	7,600,400
Capital	130,000	-	287,000	-	-	-	1,011,300	1,428,300
Other	138,300	-	-	-	-	-	-	138,300
<b>TOTAL EXPENSES</b>	<b>\$20,249,800</b>	<b>\$-</b>	<b>\$294,000</b>	<b>\$1,324,400</b>	<b>\$83,200</b>	<b>\$50,000</b>	<b>\$1,334,100</b>	<b>\$23,335,500</b>

### EXPENDITURES:

#### By Department

City Council	252,500	-	-	-	-	-	32,000	\$284,500
City Manager	503,200	-	-	-	-	-	-	\$503,200
City Attorney	57,100	-	-	-	-	-	-	\$57,100
City Clerk	158,600	-	-	-	-	-	-	\$158,600
Community Development	883,400	-	-	-	-	-	30,000	\$913,400
Finance	557,100	-	-	-	-	-	-	\$557,100
Fire Rescue	10,789,200	-	1,000	150,000	-	-	790,300	\$11,730,500
Human Resources	382,300	-	-	-	-	-	-	\$382,300
Law Enforcement	2,009,400	-	-	-	-	-	-	\$2,009,400
Library	1,183,900	-	-	-	-	-	-	\$1,183,900
Public Works	2,026,900	-	293,000	1,019,400	-	50,000	357,300	\$3,746,600
Recreation	1,446,200	-	-	155,000	83,200	-	124,500	\$1,808,900
<b>TOTAL EXPENSES</b>	<b>\$20,249,800</b>	<b>\$-</b>	<b>\$294,000</b>	<b>\$1,324,400</b>	<b>\$83,200</b>	<b>\$50,000</b>	<b>\$1,334,100</b>	<b>\$23,335,500</b>

Ending Reserves	\$7,381,578	\$68,901	\$248,864	\$7,170,005	\$39,166	\$189,705	\$1,082,489	\$16,180,708
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## FY 2021-2022 BUDGET SUMMARY: ALL FUNDS REVENUES

BY FUND	FY 2020 BUDGET	FY 2021 BUDGET	FY 2022 BUDGET	Budget % Chg	Budget \$ Chg
General	19,369,168	19,169,700	20,249,800	6%	1,080,100
Grants	7,413	1,033,700	294,000	-72%	(739,700)
Local Infrastructure Sales Tax	1,959,099	1,405,000	2,085,000	48%	680,000
Transportation Impact Fee	21,457	20,000	7,200	-64%	(12,800)
Special Events	16,881	56,700	90,600	60%	33,900
Tree Mitigation	89,377	7,500	25,000	233%	17,500
Capital Improvements Plan	1,583,945	-	-	0%	-
<b>TOTAL REVENUES</b>	<b>\$23,047,340</b>	<b>\$21,692,600</b>	<b>\$22,751,600</b>	<b>5%</b>	<b>\$1,059,000</b>

BY CATEGORY	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	Budget % Chg	Budget \$ Chg
Ad Valorem Taxes	3,771,940	4,054,900	4,262,500	5%	207,600
Other Taxes	5,636,669	4,639,100	5,598,500	21%	959,400
Licenses & Permits	510,573	325,000	350,000	8%	25,000
Intergovernmental	2,380,782	3,076,000	2,517,600	-18%	(558,400)
Charges for Service	8,653,885	9,280,800	9,660,900	4%	380,100
Fines and Forfeitures	29,502	27,000	14,000	-48%	(13,000)
Miscellaneous	480,044	289,800	348,100	20%	58,300
Other Financing Sources	1,583,945	-	-	0%	-
<b>TOTAL REVENUES</b>	<b>\$23,047,340</b>	<b>\$21,692,600</b>	<b>\$22,751,600</b>	<b>5%</b>	<b>\$1,059,000</b>





## FY 2021-2022 BUDGET SUMMARY: ALL FUNDS EXPENDITURES

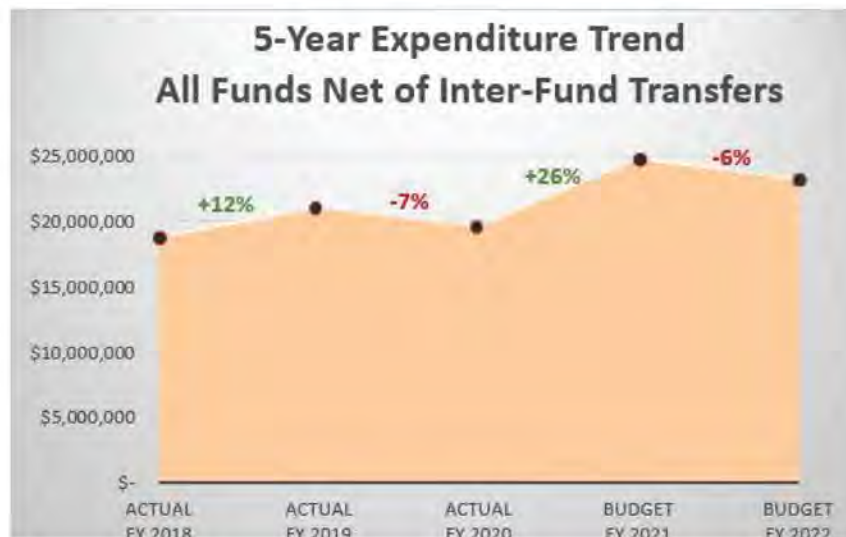
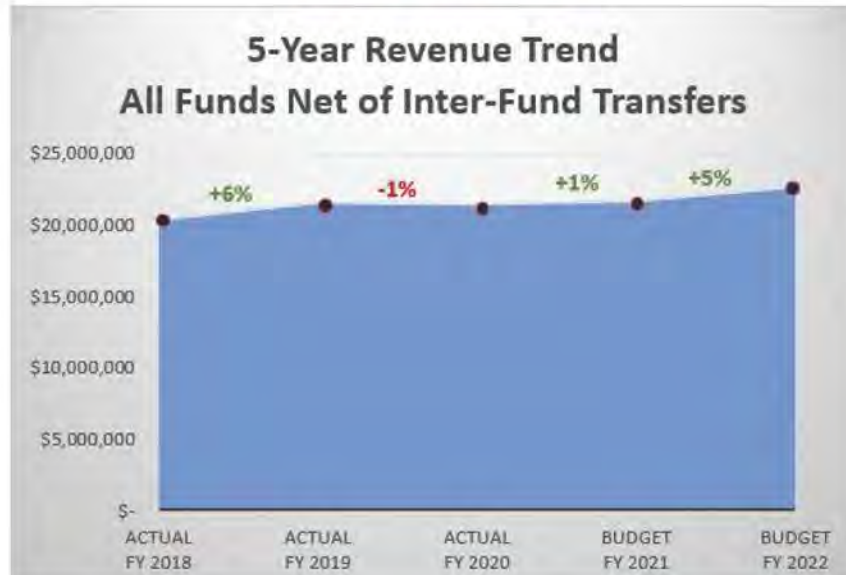
BY FUND	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	Budget % Chg	Budget \$ Chg
General	19,457,020	19,228,400	20,249,800	5%	1,021,400
Grants	148,546	583,700	294,000	-50%	(289,700)
Local Infrastructure Sales Tax	442,564	3,365,100	1,324,400	-61%	(2,040,700)
Transportation Impact Fee	5,838	604,600	-	-100%	(604,600)
Special Events	45,714	78,600	83,200	6%	4,600
Tree Mitigation	835	244,800	50,000	-80%	(194,800)
Capital Improvements Plan	1,255,949	813,000	1,334,100	64%	521,100
<b>TOTAL EXPENSES</b>	<b>\$21,356,466</b>	<b>\$24,918,200</b>	<b>\$23,335,500</b>	<b>-6%</b>	<b>(\$1,582,700)</b>

BY CATEGORY	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	Budget % Chg	Budget \$ Chg
Personnel	12,227,909	12,974,900	14,168,500	9%	1,193,600
Operating	5,073,059	6,315,600	6,276,000	-1%	(39,600)
Capital	2,421,221	5,466,700	2,752,700	-50%	(2,714,000)
Other	50,332	161,000	138,300	-14%	(22,700)
Transfers Out	1,583,945	-	-	N/A	-
<b>TOTAL EXPENSES</b>	<b>\$21,356,466</b>	<b>\$24,918,200</b>	<b>\$23,335,500</b>	<b>-6%</b>	<b>(\$1,582,700)</b>

BY DEPARTMENT	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	Budget % Chg	Budget \$ Chg
City Council	383,491	267,400	284,500	6%	17,100
City Manager	323,507	498,000	503,200	1%	5,200
City Attorney	48,340	57,100	57,100	0%	-
City Clerk	143,379	140,500	158,600	13%	18,100
Community Development	781,452	894,100	913,400	2%	19,300
Finance	607,824	757,000	557,100	-26%	(199,900)
Fire Rescue	10,821,993	10,589,700	11,730,500	11%	1,140,800
Human Resources	-	-	382,300	N/A	382,300
Law Enforcement	1,838,874	1,950,500	2,009,400	3%	58,900
Library	1,098,571	1,235,300	1,183,900	-4%	(51,400)
Public Works	3,867,469	5,967,700	3,746,600	-37%	(2,221,100)
Recreation	1,441,567	2,560,900	1,808,900	-29%	(752,000)
<b>TOTAL EXPENSES</b>	<b>\$21,356,466</b>	<b>\$24,918,200</b>	<b>\$23,335,500</b>	<b>-6%</b>	<b>(\$1,582,700)</b>



## FIVE-YEAR TRENDS



## SCHEDULE OF GRANTS

Grantor	Purpose	Amount
Florida Dept. of Transportation	Recreation Trails Program funding will provide for construction of a paved ADA trail around Blossom Lake Park and outdoor fitness equipment stations. Requires City match of \$50,000 (see Local Infrastructure Sales Tax Fund).	\$162,000
Southwest Water Management District	Provides funding for Phase 1 of Stormwater Master Plan Update which includes the inventory and condition assessment of the City's stormwater conveyance system. Requires City match of \$125,000 (see Local Infrastructure Sales Tax Fund).	\$125,000
Private Donor	Safety Grant	\$6,000
Private Donor	Fire Safety Grant	\$1,000
<b>TOTAL GRANTS</b>		<b>\$294,000</b>



# Budget Summary



# General Fund

## LONG RANGE FUND PROJECTION

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	FY 2023 PROJECTION	FY 2024 PROJECTION	FY 2025 PROJECTION	FY 2026 PROJECTION
<b>BEGINNING FUND BALANCE</b>	\$7,884,178	\$7,440,278	\$7,381,578	\$7,381,578	\$ 7,370,878	\$7,296,878	\$7,164,078
<b>REVENUES</b>							
Ad Valorem Taxes	3,771,940	4,054,900	4,262,500	4,262,500	4,262,500	4,262,500	4,347,800
Other Taxes	3,682,108	3,239,100	3,523,500	3,523,500	3,523,500	3,523,500	3,594,000
Licenses & Permits	510,573	325,000	350,000	350,000	350,000	350,000	357,000
Intergovernmental	2,380,782	2,049,300	2,230,600	2,230,600	2,230,600	2,230,600	2,275,200
Charges for Service	8,653,885	9,224,100	9,570,300	9,570,300	9,570,300	9,570,300	9,761,700
Fines	29,502	27,000	14,000	14,000	14,000	14,000	14,300
Miscellaneous	340,378	250,300	298,900	298,900	298,900	298,900	304,900
Transfers In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$19,369,168</b>	<b>\$19,169,700</b>	<b>\$20,249,800</b>	<b>\$20,249,800</b>	<b>\$20,249,800</b>	<b>\$20,249,800</b>	<b>\$20,654,900</b>
<b>EXPENDITURES</b>							
Personnel	12,226,471	12,970,900	14,164,500	14,164,500	14,164,500	14,164,500	14,164,500
Operating	5,064,348	5,680,700	5,817,000	5,826,000	5,884,300	5,943,100	6,002,500
Capital	545,927	415,800	130,000	130,000	135,000	135,000	138,000
Other	36,500	161,000	138,300	140,000	140,000	140,000	140,000
Transfers Out	1,583,945	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$19,457,191</b>	<b>\$19,228,400</b>	<b>\$20,249,800</b>	<b>\$20,260,500</b>	<b>\$20,323,800</b>	<b>\$20,382,600</b>	<b>\$20,445,000</b>
<b>ENDING FUND BALANCE</b>	\$7,796,155	\$7,381,578	7,381,578	7,370,878	7,296,878	7,164,078	7,373,978
Assigned/ Committed/ Restricted	(1,532,644)	(1,400,000)	(1,300,000)	(1,300,000)	(1,300,000)	(1,300,000)	(1,100,000)
<b>UNASSIGNED BALANCE</b>	<b>\$6,263,511</b>	<b>\$5,981,578</b>	<b>\$6,081,578</b>	<b>\$6,070,878</b>	<b>\$5,996,878</b>	<b>\$5,864,078</b>	<b>\$6,273,978</b>
<b>CAPITAL OUTLAY</b>			<b>FY 2022 BUDGET</b>	<b>FY 2023 PROJECTION</b>	<b>FY 2024 PROJECTION</b>	<b>FY 2025 PROJECTION</b>	<b>FY 2026 PROJECTION</b>
Leaf Vacuum for Mower- PW Parks			15,000	-	-	-	-
Circulation Materials- Library			115,000	115,000	115,000	115,000	115,000
<b>TOTAL</b>			<b>\$130,000</b>	<b>\$130,000</b>	<b>\$135,000</b>	<b>\$135,000</b>	<b>\$138,000</b>

See page 51 for revenue and expenditure assumptions.



## REVENUE TREND

REVENUE SOURCE	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Budget % Chg
Ad Valorem Tax	3,122,278	3,488,210	3,767,857	4,053,900	4,261,500	
Ad Valorem Tax - Delinquent	44,625	6,210	4,083	1,000	1,000	
<b>AD VALOREM TAXES</b>	<b>\$3,166,903</b>	<b>\$3,494,421</b>	<b>\$3,771,940</b>	<b>\$4,054,900</b>	<b>\$4,262,500</b>	<b>5%</b>
Utility Tax-Elect	1,218,840	1,335,336	1,396,266	1,200,000	1,350,000	
Utility Tax-Gas	23,153	23,844	27,794	20,000	23,500	
Franchise Fee-Elect	684,754	1,565,418	1,535,112	1,390,100	1,500,000	
Franchise Fee-Gas	26,492	29,076	29,512	25,000	25,000	
Communications Services Tax	684,754	625,481	693,423	604,000	625,000	
<b>OTHER TAXES</b>	<b>\$2,637,992</b>	<b>\$3,579,155</b>	<b>\$3,682,108</b>	<b>\$3,239,100</b>	<b>\$3,523,500</b>	<b>9%</b>
Local Business Tax	169,542	172,158	171,136	150,000	150,000	
Building Permits	404,098	427,810	339,437	175,000	200,000	
Plan Review	8,274	5,600	-	-	-	
<b>LICENSES &amp; PERMITS</b>	<b>\$581,914</b>	<b>\$605,568</b>	<b>\$510,573</b>	<b>\$325,000</b>	<b>\$350,000</b>	<b>8%</b>
Local Option Gas Tax	248,941	227,493	228,349	228,000	225,000	
FEMA- Federal reimbursement	-	494,090	14,179	-	-	
FEMA- State reimbursement	-	30,407	7,748	-	-	
CARES for Cities Grant	-	-	-	-	-	
FDLE COVID Grant	-	-	-	-	-	
State Revenue Sharing - Sales Tax	445,684	463,170	428,225	340,200	420,000	
County Revenue Sharing - Fuel Tax	139,203	142,436	126,614	110,000	130,000	
Mobile Home Licenses	6,106	6,228	5,639	6,000	6,000	
Alcoholic Bev Licenses	16,665	16,873	11,198	6,000	8,000	
State One Half Cent Sales Tax	1,197,041	1,224,721	1,175,516	1,079,600	1,157,100	
Edu. Reimbursement Fire	20,221	20,275	21,304	20,000	20,000	
Fuel Tax Refund	1,511	1,532	1,547	1,500	1,500	
Recycling Grant	11,350	11,618	13,593	13,000	13,000	
Library Co-op	213,592	225,170	246,473	245,000	250,000	
<b>INTERGOVERNMENTAL</b>	<b>\$2,300,316</b>	<b>\$2,864,012</b>	<b>\$2,280,385</b>	<b>\$2,049,300</b>	<b>\$2,230,600</b>	<b>9%</b>



# Budget Summary



# General Fund

## REVENUE TREND

REVENUE SOURCE	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Budget % Chg
Certs, Copies, Record Search	18,387	18,123	19,073	18,000	18,000	
Permit Surcharge Fee	1,445	1,288	1,109	900	900	
Trans. Impact Admn. Fee	15,914	6,391	1,787	1,000	-	
General Governmental Chg	445,309	453,571	476,937	517,300	517,300	
Election Filing Fees	643	922	415	400	400	
Board of Adjustment	2,750	4,000	250	1,000	1,000	
Lawn & Tree Service	10,880	10,880	10,880	7,900	7,900	
State Traffic Signal Maint	24,964	25,713	26,484	25,000	25,000	
Library SPC Staff Funding	61,950	60,297	55,910	53,600	52,600	
<b>General Charges for Service Subtotal</b>	<b>582,242</b>	<b>581,184</b>	<b>592,845</b>	<b>625,100</b>	<b>623,100</b>	<b>0%</b>
Hazmat	-					
Fire Education Reimb.	2,880	2,953	3,206	3,300	3,000	
Fire Protection- County	4,461,873	4,552,225	4,875,693	5,077,800	5,240,400	
Fire Contract - Bay Pines	100,783	107,369	107,956	112,100	115,900	
CME & MB Review Reimb.	30,870	28,829	49,723	25,000	15,000	
Fire Contract - Beach Contracts	246,211	251,629	252,634	262,200	271,200	
Emergency Med. Service Fees	2,284,373	2,352,901	2,551,549	2,628,200	2,848,700	
HazMat Training Reimb.	27,054	14,295	11,589	35,000	25,000	
HazMat Physical Reimb.	7,600	7,600	7,600	7,600	7,600	
CME Reimbursement						
Fire Water Rescue Funding	5,000	5,000	5,000	5,000	5,000	
Station 32 County Funding	-					
<b>Fire/EMS Fees Subtotal</b>	<b>7,166,644</b>	<b>7,322,800</b>	<b>7,864,950</b>	<b>8,156,200</b>	<b>8,531,800</b>	<b>5%</b>
Recreation- Memberships	105,307	90,422	54,751	70,000	65,000	
Rec. Classes- Contracted	57,602	58,163	30,029	90,000	85,000	
Camp Fees- Summer	215,478	201,662	142,039	190,000	187,000	
Camps Fees-Spring & Winter Break	6,565	9,923	14,008	9,000	10,000	
Rec. Classes- Staff Instructed	36,571	42,861	22,944	26,000	15,000	
Pool Facility Fees	16,097	13,813	9,095	17,000	9,000	
Pool- Staff Instructed	-	-	6,184	-	8,400	
Athletic Programs	17,661	19,905	13,666	40,000	33,000	
Athletics- Staff Instructed	-	-	-	-	3,000	
Senior Adult Luncheon	-	-	472	800	-	
<b>Recreation Charges for Svc. Subtotal</b>	<b>455,281</b>	<b>436,749</b>	<b>293,188</b>	<b>442,800</b>	<b>415,400</b>	<b>-6%</b>
<b>CHARGES FOR SERVICE</b>	<b>\$8,204,167</b>	<b>\$8,340,734</b>	<b>\$8,750,983</b>	<b>\$9,224,100</b>	<b>\$9,570,300</b>	<b>4%</b>



## REVENUE TREND

REVENUE SOURCE	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Budget % Chg
Fines & Forfeitures	27,511	21,137	17,012	10,000	10,000	
Library Fines	22,713	19,713	7,927	15,000	2,000	
Liens & Assessments	2,059	16,211	4,562	2,000	2,000	
<b>FINES &amp; FORFEITURES</b>	<b>\$52,283</b>	<b>\$57,062</b>	<b>\$29,501</b>	<b>\$27,000</b>	<b>\$14,000</b>	<b>-48%</b>
Interest	120,729	213,786	193,831	90,000	175,000	
Rental Income	93,085	83,938	48,178	77,600	70,000	
Insurance Proceeds	81,207	34,013	10,324	2,000	2,000	
Sale of Fixed Assets - Fire	1,804	30,000	894	1,000	1,000	
Sale of Fixed Assets - City	-	4,903	22,056	2,500	100	
Refund Prior Year	35,740	32,168	-	13,600	-	
Fleet Maintenance Contractual	28,485	4,221	3,296	5,000	1,000	
EMS Overhead for PY	-	-	22,844	25,500	26,200	
Miscellaneous Income	59,858	30,485	42,254	33,100	23,600	
<b>MISCELLANEOUS REVENUE</b>	<b>\$420,908</b>	<b>\$433,513</b>	<b>\$343,677</b>	<b>\$250,300</b>	<b>\$298,900</b>	<b>19%</b>
<b>TOTAL REVENUES</b>	<b>\$17,364,484</b>	<b>\$19,374,464</b>	<b>\$19,369,168</b>	<b>\$19,169,700</b>	<b>\$20,249,800</b>	<b>6%</b>





## Fund Analysis

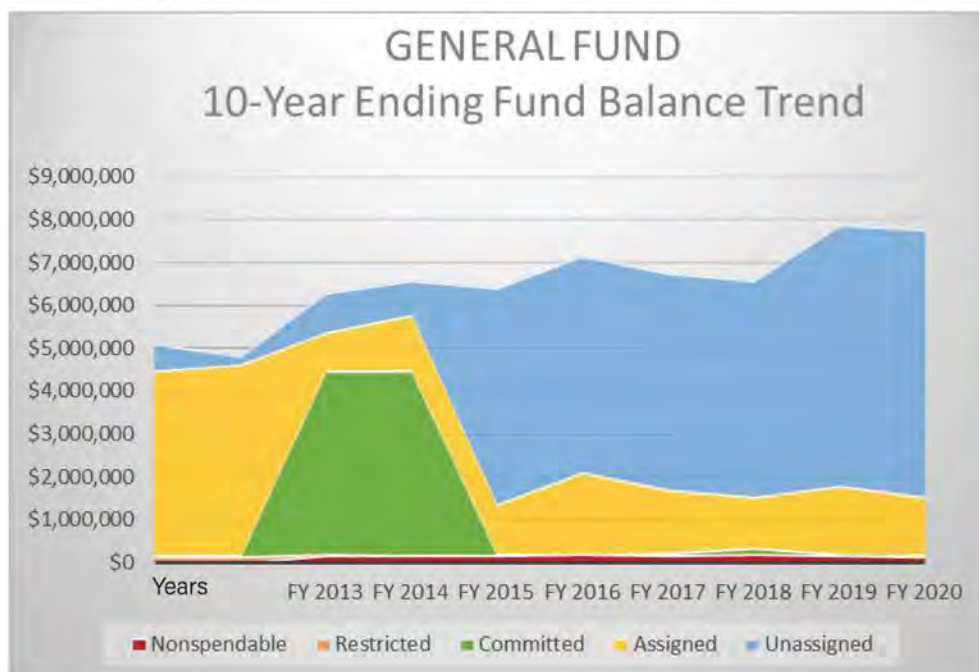
### Fund Description

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



### Fund Balance Trend

Over the last decade, the City has increased the year-end fund balance in the General Fund from \$100,000 to \$6,263,511. The significant gain in unassigned fund balance occurred during FY15 when the City Council removed the specified use of Emergency Preparedness for \$5,000,000 of committed fund balance. This action was designed to provide greater flexibility of use of fund balance should a pressing need arise.



Long Range Fund Projection	
REVENUE ASSUMPTIONS	
Ad Valorem Taxes	+5.00%
Other Taxes	+4.25%
Licenses & Permits	+4.00%
Intergovernmental	+2.2%
Charges for Service	+3.2%
Fines	+0%
Miscellaneous	+0.50%
EXPENDITURE ASSUMPTIONS	
Personnel	+7.0% FY23 +4.25% FY24-26
Operating	+1.0%
Capital	+0%
Other	+0%



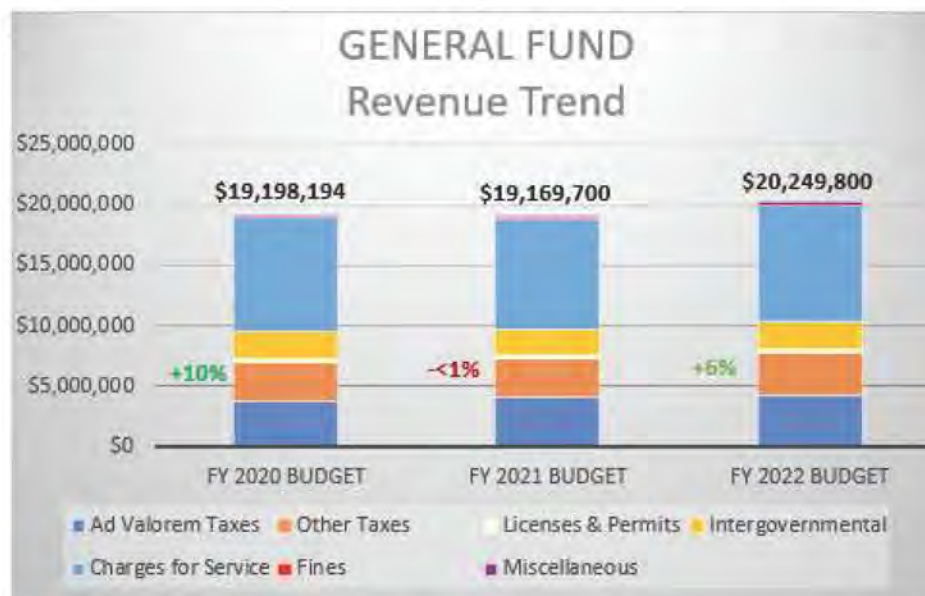
## Available Fund Balance

The General Fund ending unassigned fund balance is anticipated to remain relatively flat over the prior year's level. In accordance with the City's General Fund Reserve policy, the estimated beginning and ending fund balance for FY22 will exceed \$5,000,000 (or three months of operating reserves, the higher of the two). For FY22, three months of operating reserves is \$5,817,000 and the end unassigned Fund Balance of \$6,081,578 exceeds this amount.



## Revenues

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







## Ad Valorem Taxes

21% of General Fund revenues

Ad valorem property taxes account for 21% of General Fund revenues in FY22 and are increasing 5% over the prior year's budget. These taxes are assessed by applying the City millage rate of 2.4793 mills to every \$1,000 of taxable property. Over the past year, the gross taxable value of the City grew \$87 Million, or 5.33% including annexations and new construction. The millage rate of 2.4793 mills is 4.54% higher than the "rolled-back rate," or the tax rate that would generate the same amount of ad valorem revenue as the prior year. FY22 marks the fifteenth (15th) consecutive year at this millage rate. Property tax revenues are budgeted at 95% to allow for discounts for early payment and in accordance with Florida Statutes.



## Other Taxes

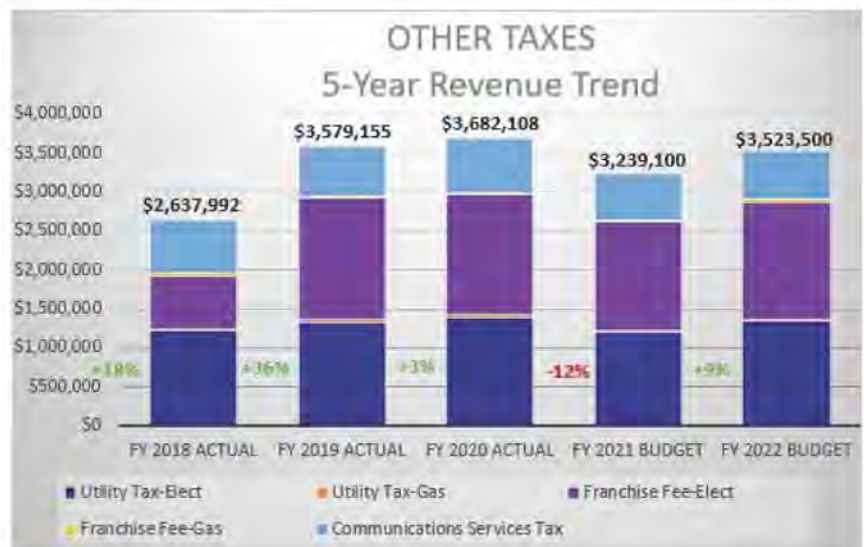
17% of General Fund revenues

The Other Taxes category of revenue includes franchise fees for gas and electricity, local option fuel tax, utility taxes on gas and electricity, and communications services tax. These various taxes account for 17% of General Fund revenues in FY22 and are anticipated to grow 5% based upon trends in use and consumption. Since FY20, the coronavirus pandemic has resulted in higher electric utilization as more people have stayed home, instead of travelling to school and work.

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

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

The local rate communications services tax (CST) is 5.22% on all telecommunications services including landline phone, cellular phone, cable, and satellite television. The City has seen revenue from the CST decline for nearly a decade as technology has enabled users to consolidate their communications services to networked devices or mobile technology.







## Licenses & Permits

2% of General Fund revenues

While revenue from this category comprises only 2% of General Fund revenues, these sources are an important indicator of the local economy and development activity. The City is responsible for ensuring structures built, altered, or added to are safe and in compliance with Florida Building Codes. Fees for permits, inspections, and plan reviews help offset the costs of providing these services.



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

Local business tax is charged to all businesses, professions, and occupations operating within the City as specified in the *Municipal Code of Ordinances, Chapter 42*. Local business tax revenue is estimated lower in FY22 as the impact from the coronavirus pandemic continues on small businesses.

## Intergovernmental

11% of General Fund revenues

Intergovernmental revenues from the State and County include the local half cent sales tax, state revenue sharing for the one-cent sales tax and fuel tax, and Pinellas County Library Cooperative funding. These revenues comprise 11% of General Fund revenues and are expected to increase 9% over FY21 budgeted levels.

The single largest revenue source within this category is the City's share of the Pinellas County half-cent sales tax. In FY22, the City budgeted for a 7% increase in this source. While this revenue source experienced a slight decrease in FY20 due to travel restrictions and business shutdowns, it quickly rebounded and is projected to continue its upward trajectory. Collections of state sales tax for online purchases will increase due to the enactment of SB 70, enacted on July 1, 2021.

The Pinellas County Library Cooperative notified the City they will provide funding of \$250,000 in FY22 to support the Seminole Community Library. In total, the local option gas tax and state revenue sharing fuel tax are budgeted 22% higher than FY21 levels. Again, this reflects the economic recovery from impacts of COVID-19 including remote work environments, school age students learning virtually, and consumers limiting retail and dining activities.



Note: FY 2019 includes one-time federal and state reimbursements from Hurricane Irma of \$524,497.





## Charges for Service

47% of General Fund revenues

The largest source of General Fund revenue is Charges for Service, comprising 47% of FY22 General Fund revenues. The primary sources of this revenue category are generated through providing Emergency Medical Services (EMS) and Fire Rescue Services to unincorporated Pinellas County and other neighboring municipalities. Overall, this revenue category is budgeted to increase 4% over the prior year's level.

Annual revenue for providing EMS services is in accordance with an interlocal First Responder Agreement with Pinellas County which caps annual increases at 3%. For FY22, the County and City approved a contract addendum for an 8.4% increase in the City's EMS budget. The major factor driving the cost increase is pension costs. The Pension Board decreased the actuarial assumed rate of return from 7.75% in FY21 to 7.0% in FY22. As a result, the annual required contribution to the Municipal Firefighters Pension Plan Trust Fund for the EMS Division increased \$102,000. In addition, the budget includes the planned retirement of a senior staff member which will result in significant payout of sick and vacation time in accordance with the bargaining agreement.

Fire Protection Service revenue is received from three other municipalities who contract with the City of Seminole; Redington Shores, North Redington Beach, and Redington Beach, as well as the Bay Pines Veterans Administration Complex. In addition, a large portion of Seminole's fire service area lies in unincorporated Pinellas County. The County levies a millage rate on the unincorporated area, Seminole Fire District, and uses those funds to pay the City of Seminole to provide services to those areas. In FY22, unincorporated Pinellas County represents approximately 70% of the fire district and will pay for this pro-rata share of annual costs. The City retains the remaining 30% of expenses. County funding for Fire Service increased approximately 3% for FY22. The Fire Protection Service pension contribution cost increased \$281,900 from FY21 to FY22, the County's prorata share of the cost increase (\$197,300) played a significant role in the increased revenue.



The City's Recreation Department charges user fees for recreation membership cards, classes with staff or contracted instructors, aquatic center use, summer/school break camps and athletic programs. In FY22, these fees are expected to decrease 6% over FY21 budgeted levels. The City Council will be evaluating a revised Fee Schedule for Recreation User Fees in early FY22. The City Council's policy will dictate whether rates should be increased to recover a greater percent of direct costs of services.





## Fines & Miscellaneous Revenues

2% of General Fund revenues

These two categories of revenue include fines, lien payoffs, rental income, interest and investment earnings, sale of fixed assets, insurance proceeds and donations. Overall, these categories are budgeted to increase 13% over FY21 budgeted levels. One significant change to this category is the elimination of late fines for overdue library materials.

The Pinellas Public Library Cooperative, of which the City of Seminole is a member, made the decision in 2019 to align itself with other fine-free library systems beginning 10/1/21, including the neighboring counties of Pasco, Hillsborough and Manatee. Participants of the fine-free system have experienced higher library card registrations, increased checkouts, higher book return rates and shorter wait times for in-demand materials. The net impact is a loss of approximately \$13,000 for the City of Seminole. It is anticipated this decrease will be offset through increases in investment income.

## Expenditures

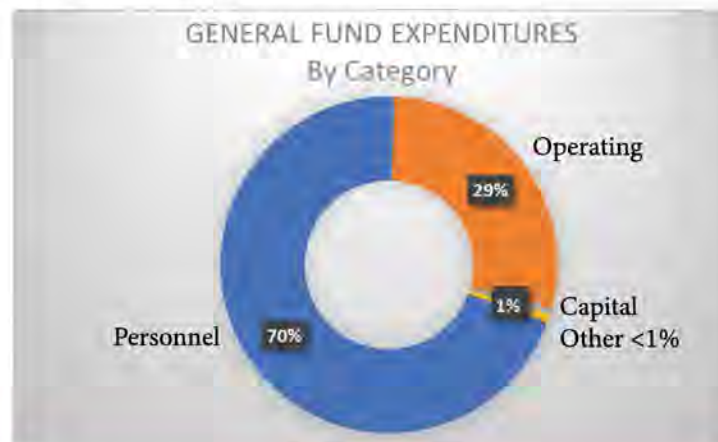
Total General Fund expenditures will increase 5% in FY22 over prior year levels. More than two-thirds of the General Fund Budget continues to be personnel costs to deliver City services. Law enforcement services are contracted through the Pinellas County Sheriff's Office and are reflected in the operating budget.

## Personnel

70% of General Fund expenditures

Personnel costs are increasing 9% over the prior year's budgeted levels and include the following assumptions:

- Merit increase of 4% for both represented (IAFF Fire) and general employees;
- Sufficient funds (\$180,000) to accommodate retirement payouts and the implementation of an updated Classification & Compensation Plan to be adopted in early FY 2022.
- Retirement cost increase of 38% reflecting Florida Retirement System (FRS) rate changes effective July 1, 2021 and increased to Pension Plan contribution;
- Insurance increases of 8% for health and 5% for dental; and
- Addition of 1.5 Full-Time Equivalent (FTE) positions.



## Operating

29% of General Fund expenditures

Operating expenditures account for approximately one-third of annual expenses in the General Fund. This category is increasing 2% over prior year budget levels. Major costs within this category include contractual services for law enforcement through the Pinellas County Sheriff's Office; vehicle, property and liability insurances; operating supplies; and the repair and maintenance of City assets and infrastructure. Increases in this expenditure category for FY22 include training and education (up \$19,900 citywide) and contractual services. Within contractual services, the increase in the Pinellas County Sheriff's Office contract for law enforcement services accounts for \$58,900. The impact of transitory inflation on operating expenses is minimal in the FY22 Budget as cost estimates were developed in the first quarter of 2021. The City will carefully monitor the trend and anticipates a larger increase in General Fund operating costs in FY23 due to inflation.



# Budget Summary



# General Fund

## EXPENDITURE TREND

EXPENSE ACCOUNT	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Budget % Chg
Salaries- Regular	6,607,219	6,660,063	7,262,004	8,020,900	8,514,200	
Salaries- Seasonal	114,613	110,217	94,940	128,500	145,100	
Salaries- Part Time	435,102	428,557	484,875	538,900	580,100	
Salaries- Overtime	260,328	357,041	411,263	185,500	190,700	
Special Pay/Allowances	173,244	167,332	168,731	183,700	179,900	
FICA	553,967	565,334	618,857	638,600	650,600	
Retirement	1,152,599	1,332,503	1,738,533	1,439,600	1,987,200	
Health Insurance	1,245,282	1,338,528	1,274,928	1,618,200	1,645,800	
Life Insurance	3,040	-	-	-	-	
L/T Disability	48,266	56,497	14,478	18,400	18,300	
Workers' Compensation	197,997	235,139	157,862	195,100	235,600	
Unemployment Compensation	-	-	-	3,500	17,000	
<b>PERSONNEL</b>	<b>\$10,791,657</b>	<b>\$11,251,212</b>	<b>\$12,226,471</b>	<b>\$12,970,900</b>	<b>\$14,164,500</b>	<b>9%</b>
Professional Services	213,927	271,110	223,005	291,800	313,600	
Contractual Services	2,233,766	2,266,752	2,303,403	2,548,600	2,615,400	
Allocated Costs	347,885	355,595	378,961	419,200	419,200	
Travel/Per Diem	27,593	31,732	17,527	66,800	69,350	
Communications	70,559	83,268	83,114	87,300	92,500	
Postage/UPS	10,949	9,647	9,122	17,700	17,500	
Electric	537,244	528,307	492,069	561,600	561,100	
Stormwater	362	365	1,605	1,600	2,000	
Water/Sewer	36,769	27,119	32,775	39,600	39,600	
Natural Gas/Propane	7,369	6,466	5,883	7,800	7,900	
Rental/Lease	127,775	118,087	114,419	123,600	134,600	
Insurance	241,494	248,949	170,310	193,100	201,000	
Repair/Maintenance	380,669	382,847	346,569	408,600	413,800	
Printing	13,881	18,498	12,707	22,400	22,100	
Promotional Activities	18,318	57,136	25,662	66,400	46,700	
Other Current Charges	25,281	23,605	28,108	31,900	47,600	
Office Supplies	34,877	27,741	29,226	41,100	38,700	
Operating Supplies	458,464	469,715	553,462	535,700	558,950	
Road Materials	25,607	17,355	47,611	100,000	100,000	
Pubs, Subs, Memberships	25,898	74,982	13,820	35,800	15,400	
Training/Education	47,837	46,613	80,381	80,100	100,000	
<b>OPERATING</b>	<b>\$4,886,525</b>	<b>\$5,065,888</b>	<b>\$4,969,740</b>	<b>\$5,680,700</b>	<b>\$5,817,000</b>	<b>2%</b>



## EXPENDITURE TREND

EXPENSE ACCOUNT	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Budget % Chg
Capital Buildings	-	-	161,103	-	-	
Capital Equipment	339,955	362,615	346,868	289,800	15,000	
Construction in Progress	21,074	-	-	-	-	
Library Materials	74,192	78,345	80,777	126,000	115,000	
<b>CAPITAL</b>	<b>\$435,221</b>	<b>\$440,961</b>	<b>\$588,748</b>	<b>\$415,800</b>	<b>\$130,000</b>	<b>-69%</b>
Interfund Transfers	1,740,758	1,230,953	1,583,945	-	-	
Aid to Organizations	62,294	37,500	36,500	40,500	38,300	
Contingency	-	1,776	-	120,500	100,000	
FEMA Expenses	376,670	-	13,831	-	-	
<b>OTHER</b>	<b>\$2,179,721</b>	<b>\$1,270,229</b>	<b>\$1,634,276</b>	<b>\$161,000</b>	<b>\$138,300</b>	<b>-14%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$18,293,125</b>	<b>\$18,028,290</b>	<b>\$19,419,235</b>	<b>\$19,228,400</b>	<b>\$20,249,800</b>	<b>5%</b>





## Capital

1% of General Fund expenditures

Capital outlay is relatively small in the General Fund and decreased substantially in FY22. The only recurring capital included in the FY22 Budget is the Library's circulation materials (\$120,500) and miscellaneous equipment replacements in various City departments. In general, the City saves for capital by making annual transfers to the CIP Fund.

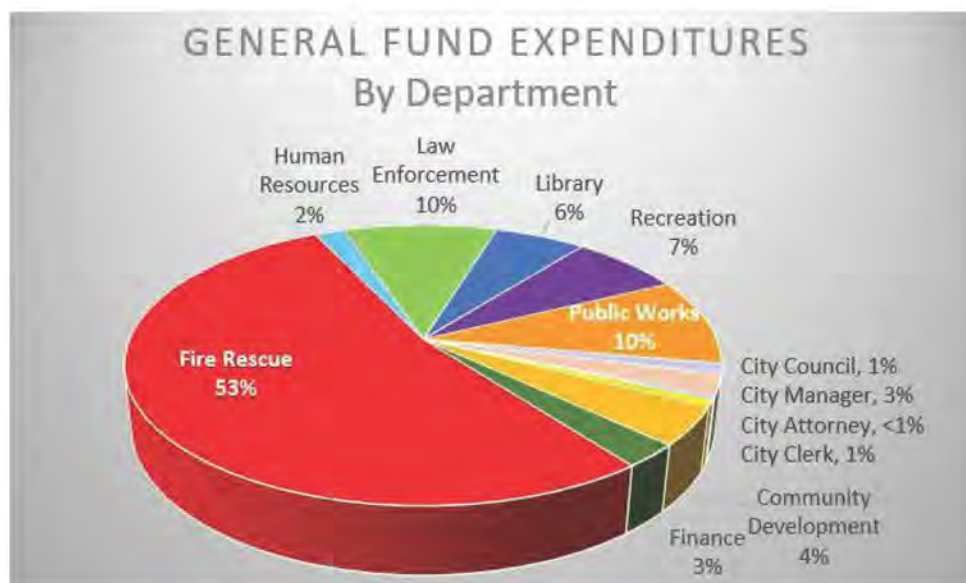
## Other

Less than 1% of General Fund expenditures

Other expenses within the General Fund include City Council's aid to private organizations (\$38,300) and the City Manager's contingency (\$100,000).

## General Fund by Department

	FY 2021 Budget	FY 2022 Budget	% Increase / Decrease
City Council	267,400	252,500	-6%
City Manager	489,400	503,200	3%
City Attorney	57,100	57,100	0%
City Clerk	140,500	158,600	13%
Community Development	858,100	883,400	3%
Finance	559,600	549,600	-2%
Fire Rescue	10,438,700	10,789,200	3%
Human Resources	-	389,800	N/A
Law Enforcement	1,950,500	2,009,400	3%
Library	1,212,000	1,183,900	-2%
Recreation	1,327,700	1,446,200	9%
Public Works	1,927,400	2,026,900	5%
<b>TOTAL</b>	<b>\$19,228,400</b>	<b>\$20,249,800</b>	<b>5%</b>





## LONG RANGE FUND PROJECTION

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	FY 2023 PROJECTION	FY 2024 PROJECTION	FY 2025 PROJECTION	FY 2026 PROJECTION
<b>BEGINNING FUND BALANCE</b>	\$247,697	\$104,595	\$248,864	\$248,864	\$248,864	\$248,864	\$248,864
<b>REVENUES</b>							
Ad Valorem Taxes	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	1,026,700	287,000	125,000	-	-	-
Charges for Service	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-
Miscellaneous	7,413	7,000	7,000	7,000	7,000	7,000	7,000
Transfers In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$7,413</b>	<b>\$1,033,700</b>	<b>\$294,000</b>	<b>\$132,000</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>
<b>EXPENDITURES</b>							
Personnel	-	-	-	-	-	-	-
Operating	7,413	56,200	7,000	7,000	7,000	7,000	7,000
Capital	141,133	527,500	287,000	125,000	-	-	-
Other	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$148,546</b>	<b>\$583,700</b>	<b>294,000</b>	<b>\$132,000</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$106,564</b>	<b>\$554,595</b>	<b>\$248,864</b>	<b>\$248,864</b>	<b>\$248,864</b>	<b>\$248,864</b>	<b>\$248,864</b>
<b>PROJECTS</b>			FY 2022 BUDGET	FY 2023 PROJECTION	FY 2024 PROJECTION	FY 2025 PROJECTION	FY 2026 PROJECTION
Smoke Detectors			1,000	1,000	1,000	1,000	
Safety Supplies			6,000	6,000	6,000	6,000	
Blossom Lake Pk. Trail			162,000	-	-	-	
Stormwater Master Plan Update			125,000	125,000	-	-	
<b>TOTAL</b>			<b>294,000</b>	<b>132,000</b>	<b>7,000</b>	<b>7,000</b>	<b>-</b>

Please see next page for revenue and expenditure assumptions.





## Fund Analysis

### Fund Description

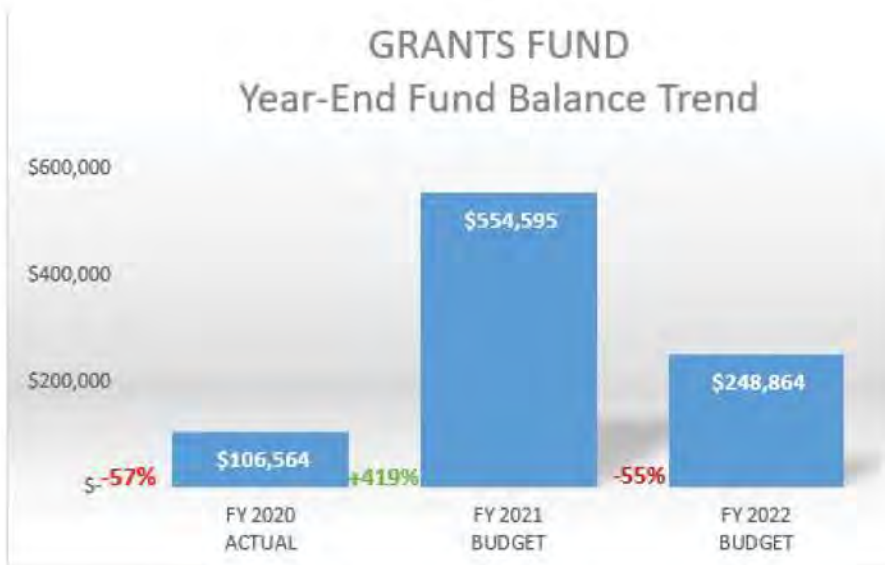
The Grants Fund is a special revenue fund established to track revenues and expenditures associated with Federal, State, local, and private grants received by the City. Many of the City's intergovernmental grants are reimbursable and span more than one fiscal year, requiring careful tracking of expenses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

### Available Fund Balance

The fund balance in the Grants Fund will decrease 55% over the prior year's budgeted ending fund balance. Revenues are generally reimbursable, received after expenditures have been booked and often, revenues are received in the fiscal year following the actual expenditure. This sometimes results in extreme fluctuations in fund balance due to the grants the City has awarded, and the timing of spending and reimbursements.



GRANTS FUND  
Year-End Fund Balance Trend



### Long Range Fund Projection

#### REVENUE ASSUMPTIONS

Intergovernmental	Awarded grants
Miscellaneous	Awarded grants

#### EXPENDITURE ASSUMPTIONS

Operating	Awarded grants
Capital	Awarded grants



## Revenues

Four (4) known grants have been awarded that will impact FY22. All grants are reimbursable and, as a result, the timing of the expenditure during the fiscal year will determine whether revenue is received during FY22 or the following fiscal year. For budgeting purposes, revenue is estimated in the same year expenses are incurred.



## Expenditures

Expenditures in the Grants Fund will be \$294,000 for the following projects:

Grantor	Purpose	Amount
Florida Dept. of Transportation	Recreation Trails Program funding will provide for construction of a paved ADA trail around Blossom Lake Park and outdoor fitness equipment stations. Requires City match of \$50,000 (see Local Infrastructure Sales Tax Fund).	\$162,000
Southwest Water Management District	Provides funding for Phase 1 of Stormwater Master Plan Update which includes the inventory and condition assessment of the City's stormwater conveyance system. Requires City match of \$125,000 (see Local Infrastructure Sales Tax Fund).	\$125,000
Private Donor	Safety Grant	\$6,000
Private Donor	Fire Safety Grant	\$1,000
<b>TOTAL GRANTS</b>		<b>\$294,000</b>







## Operating

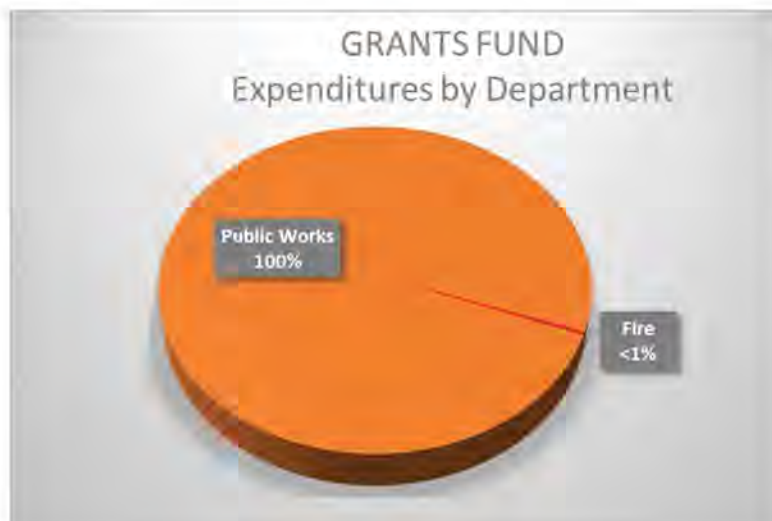
Operating expenses will comprise 5% of Grants Fund expenditures in FY22 and includes funding for fire alarms for residents and safety supplies.

## Capital

Capital outlay of \$287,000 comprises 95% of FY22 budgeted expenses. Projects include a fitness trail with exercise stations at Blossom Lake Park (\$162,000) and the Stormwater Master Plan Update (\$125,000) from the Southwest Water Management District (SWFWMD).

## Grants Fund by Department

	FY 2021 Budget	FY 2022 Budget	% Increase / Decrease
City Council	-	-	-
City Manager	8,600	-	- 100%
City Attorney	-	-	-
City Clerk	-	-	-
Community Development	-	-	-
Finance	5,100	-	- 100%
Fire Rescue	1,000	1,000	0%
Human Resources	-	-	-
Law Enforcement	-	-	-
Library	23,300	-	- 100%
Recreation	12,200	-	- 100%
Public Works	533,500	293,000	-45%
<b>TOTAL</b>	<b>\$583,700</b>	<b>\$294,000</b>	<b>-50%</b>



# Budget Summary



## Local Infrastructure Sales Tax Fund

### LONG RANGE FUND PROJECTION

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	FY 2023 PROJECTION	FY 2024 PROJECTION	FY 2025 PROJECTION	FY 2026 PROJECTION
<b>BEGINNING FUND BALANCE</b>	<b>\$5,852,970</b>	<b>\$6,506,970</b>	<b>\$7,009,405</b>	<b>\$7,770,005</b>	<b>\$7,651,255</b>	<b>\$1,412,655</b>	<b>\$1,625,055</b>
<b>REVENUES</b>							
Ad Valorem Taxes	-	-	-	-	-	-	-
Other Taxes (Penny 4)	1,954,561	1,400,000	2,075,000	2,137,300	2,201,400	2,267,400	2,335,400
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-
Miscellaneous	4,538	5,000	10,000	2,500	-	-	6,000
Transfers In	-	-	-	-	8,000,000	-	-
<b>TOTAL REVENUES</b>	<b>\$1,959,099</b>	<b>\$1,405,000</b>	<b>\$2,085,000</b>	<b>\$2,139,800</b>	<b>\$10,201,400</b>	<b>\$2,267,400</b>	<b>\$2,341,400</b>
<b>EXPENDITURES</b>							
Personnel	-	-	-	-	-	-	-
Operating	523	-	-	-	-	-	-
Capital	442,041	3,365,100	1,324,400	1,740,000	16,440,000	275,000	600,000
Other	-	-	-	-	-	1,780,000	1,780,000
Transfers Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$442,564</b>	<b>\$3,365,100</b>	<b>\$1,324,400</b>	<b>\$1,740,000</b>	<b>\$16,440,000</b>	<b>\$2,055,000</b>	<b>\$2,380,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$7,369,505</b>	<b>\$4,546,870</b>	<b>\$7,770,005</b>	<b>\$7,651,255</b>	<b>\$1,412,655</b>	<b>\$1,625,055</b>	<b>\$1,586,455</b>



# Budget Summary



## Local Infrastructure Sales Tax Fund

### LONG RANGE FUND PROJECTION (Continued)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
PROJECTS	BUDGET	PROJECTION	PROJECTION	PROJECTION	PROJECTION
City Hall Expansion & Renovation	200,000	1,120,000	16,000,000	-	-
Repetto Property Improvements	75,000	370,000	440,000	275,000	600,000
Monument Signs	165,000	-	-	-	-
Blossom Lk Pk Redevelopment	80,000	-	-	-	-
Blossom Lk Pk Trail Grant	40,000	-	-	-	-
Pavement Management	379,400	-	-	-	-
Master Dranage Plan Update	125,000	-	-	-	-
Recreation Master Plan	110,000	-	-	-	-
Fire Station 129: Bay Pines	150,000	-	-	-	-
<b>TOTAL</b>	<b>\$1,324,400</b>	<b>\$1,740,000</b>	<b>\$16,440,000</b>	<b>\$275,000</b>	<b>\$600,000</b>

#### Long Range Fund Projection

##### REVENUE ASSUMPTIONS

Other Taxes	+2.2% annually based on Pinellas County projection
Miscellaneous	Historical investment income based on fund balance
Transfers In	Estimated debt service

##### EXPENDITURE ASSUMPTIONS

Capital	Known projects
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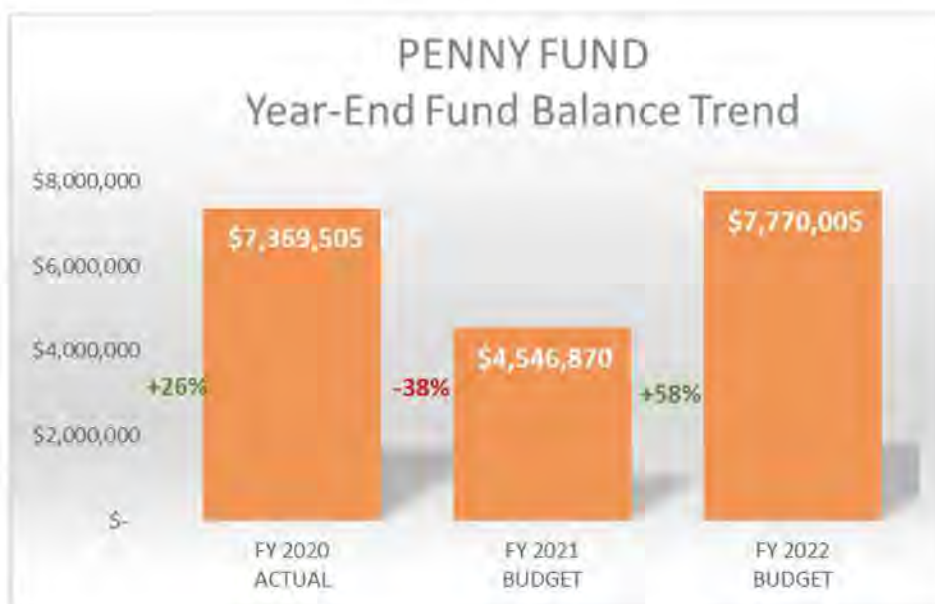
### FUND ANALYSIS

#### Fund Description

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

#### Available Fund Balance

The City anticipates an increase in ending fund balance of approximately \$3.2M by the end of FY22. This is due to savings of revenues for future projects including the replacement of the City's Recreation Center. Since the Local Infrastructure Sales Tax Fund balance is accumulated to spend on infrastructure and major capital outlay, changes in fund balance are not considered an adverse outcome.





# Budget Summary



## Local Infrastructure Sales Tax Fund

### Revenues

Over the past several years, the revenue collected from the Penny for Pinellas had risen to more than \$2 Million annually. The FY21 Budget reflected the anticipated impact of the COVID-19 pandemic on tourism and local spending. This scenario did not come to fruition and FY21 estimated revenue is just over \$2M. The City anticipates this revenue source will continue to grow through FY22 as tourism and consumer spending resume normal patterns.



### Expenditures

Proceeds from the Penny for Pinellas are restricted for capital infrastructure and improvements. Planned expenditures in FY22 include road reconstruction as identified in the Pavement Management Plan (\$379,400), design for City Hall Expansion & Renovation (\$200,000), Monument Signs at City Facilities and Parks (\$165,000), Preliminary Design of Fire Station 129 in the Bay Pines area (\$150,000), a Stormwater Master Plan Update (\$125,000), a Recreation Master Plan (\$110,000), and improvements at the Repetto Property (\$75,000).



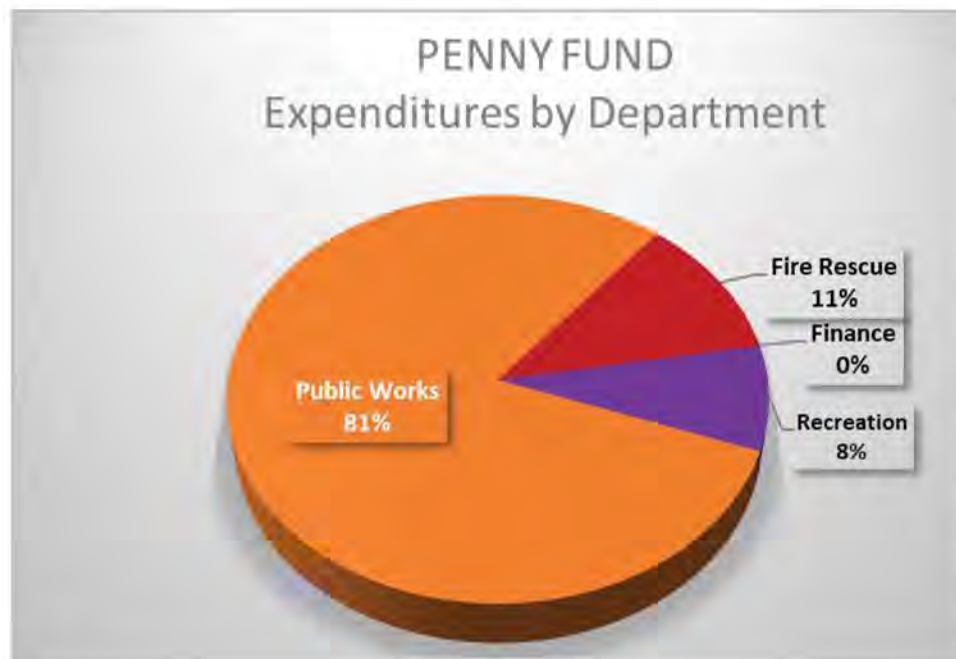
# Budget Summary



## Local Infrastructure Sales Tax Fund

### Local Infrastructure Sales Tax Fund by Department

	FY 2021 Budget	FY 2022 Budget	% Increase / Decrease
City Council	-	-	-
City Manager	-	-	-
City Attorney	-	-	-
City Clerk	-	-	-
Community Development	-	-	-
Finance	140,000	-	-100%
Fire Rescue	150,000	150,000	0%
Law Enforcement	-	-	-
Library	-	-	-
Recreation	1,000,000	110,000	-89%
Public Works	2,075,100	1,064,400	-49%
<b>TOTAL</b>	<b>\$3,365,100</b>	<b>\$1,324,400</b>	<b>-61%</b>





# Budget Summary



# Capital Improvements Plan Fund

## LONG RANGE FUND PROJECTION

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	FY 2023 PROJECTION	FY 2024 PROJECTION	FY 2025 PROJECTION	FY 2026 PROJECTION
<b>BEGINNING FUND BALANCE</b>	<b>\$2,339,664</b>	<b>\$2,983,821</b>	<b>\$2,416,589</b>	<b>\$1,082,489</b>	<b>\$969,489</b>	<b>\$1,203,489</b>	<b>\$1,209,089</b>
<b>REVENUES</b>							
Ad Valorem Taxes	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	29,700	429,200	617,600	51,800
Charges for Service	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Transfers In	1,583,945	-	-	750,000	750,000	750,000	750,000
<b>TOTAL REVENUES</b>	<b>\$1,583,945</b>	<b>\$-</b>	<b>-</b>	<b>779,700</b>	<b>1,179,200</b>	<b>1,367,600</b>	<b>801,800</b>
<b>EXPENDITURES</b>							
Personnel	-	-	-	-	-	-	-
Operating	50,446	635,600	322,800	-	-	-	-
Capital	1,205,503	1,263,300	1,011,300	892,700	945,200	1,362,000	491,200
Other	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$1,255,949</b>	<b>\$1,898,900</b>	<b>\$1,334,100</b>	<b>\$892,700</b>	<b>\$945,200</b>	<b>\$1,362,000</b>	<b>491,200</b>
<b>ENDING FUND BALANCE</b>	<b>\$2,667,660</b>	<b>\$1,084,921</b>	<b>\$1,082,489</b>	<b>\$969,489</b>	<b>\$1,203,489</b>	<b>\$1,209,089</b>	<b>\$1,519,689</b>



## LONG RANGE FUND PROJECTION (Continued)

PROJECTS	FY 2022 BUDGET	FY 2023 PROJECTION	FY 2024 PROJECTION	FY 2025 PROJECTION	FY 2026 PROJECTION
Drainage Improvements	200,000	-	-	-	-
Pavement Mgmt. Plan	157,300	187,700	97,800	261,000	76,200
Aquatic Ctr. Shade Umbrellas	25,000	73,000	93,500	88,500	98,000
HVAC Replacements	7,000	125,000	30,000	95,000	-
Rec Ctr. Fire Panel Replacement	11,000	-	-	-	-
Fitness Ctr Equipmt. Replacements	13,500	12,500	40,000	-	10,000
Fleet Replacements	130,000	-	-	-	-
Fire Hose Replacement	15,500	-	5,400	6,000	-
Fire Fleet Replacements	640,800	43,000	622,000	895,000	75,000
Fire HVAC Replacement	25,000	-	-	-	-
Fire Station 29 Bay Doors	90,000	60,000	-	-	-
Fire Station Int & Ext Paint	19,000	16,000	16,500	16,500	-
<b>TOTAL PROJECTS</b>	<b>\$1,334,100</b>	<b>\$892,700</b>	<b>\$945,200</b>	<b>\$1,362,000</b>	<b>\$491,200</b>

### Long Range Fund Projection

#### REVENUE ASSUMPTIONS

Intergovernmental	Estimated County reimbursement (70%) of Fire Rescue capital outlay
Transfers In	Estimated annual CIP contributions

#### EXPENDITURE ASSUMPTIONS

Operating	Known Projects
Capital	Known projects





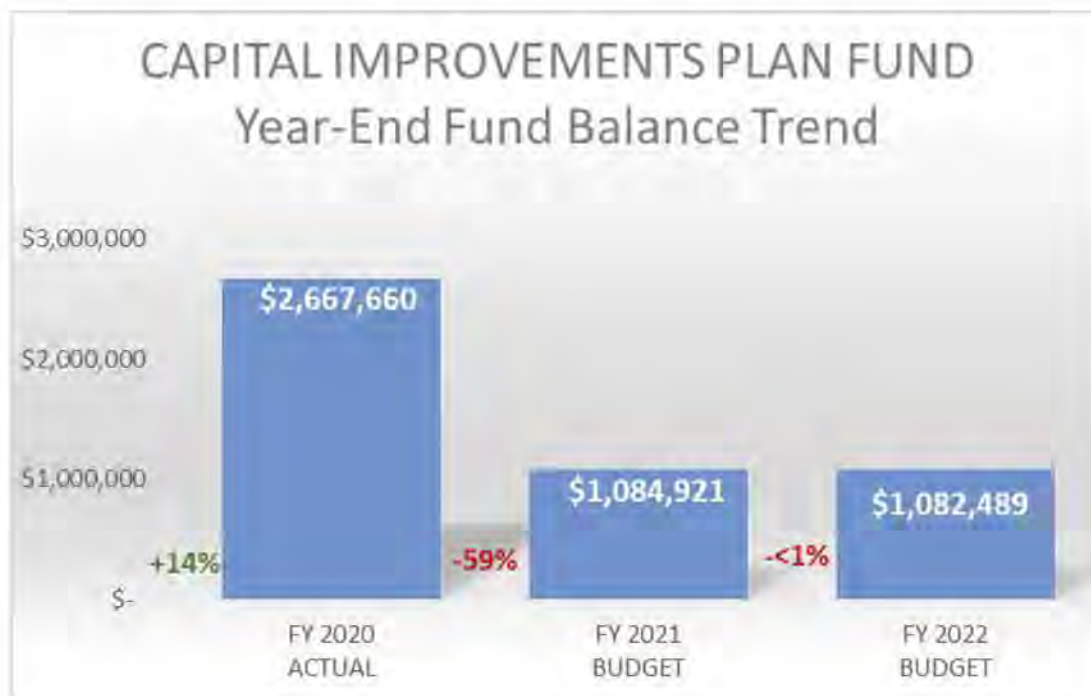
## FUND ANALYSIS

### Fund Description

The Capital Improvements Fund (CIP Fund) is a special revenue fund established to save for future capital outlay and the replacement of existing capital. Revenues are annual interfund transfers from the General Fund. During the annual CIP planning process, costs of items to be purchased (whether new or replacements) are updated and annual payments are calculated based on when funding is needed. In recent years, the City Council has elected to “advance fund” the annual CIP Fund transfer using unexpended General Fund appropriations from the prior fiscal year.

### Available Fund Balance

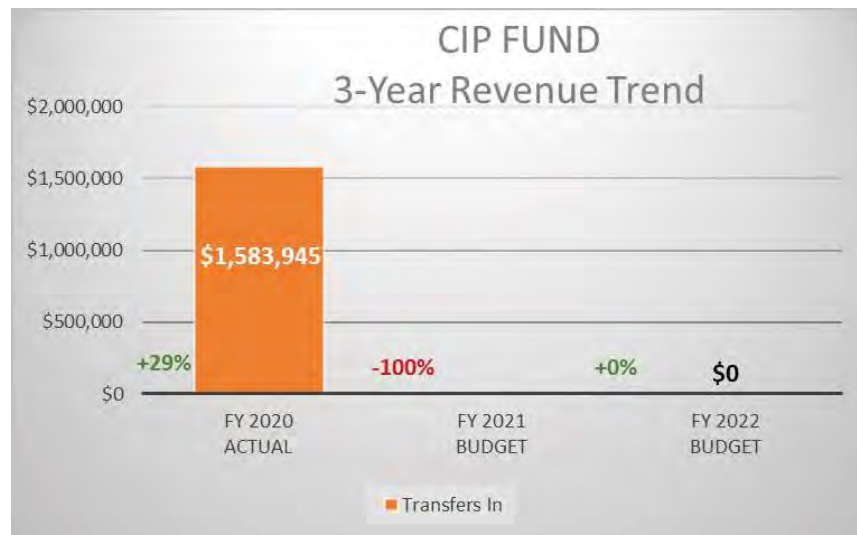
The ending fund balance from FY21 to FY22 reflects little change year-over-year. The FY21 Budget reflected no transfers in to the CIP Fund; however City Council elected to transfer year-end General Fund balance from FY20 in the amount of \$1,347,839 during the FY21 fiscal year. This “advance funding” of another year of CIP transfers increased fund balance in FY21, despite planned spending of \$1,334,100 in FY22.





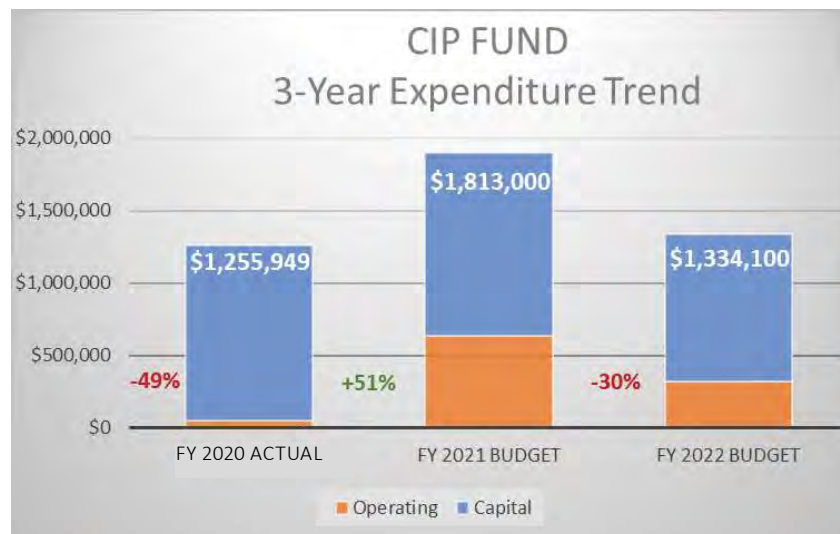
## Revenues

Historically, the City Council has approved the transfer of unexpended prior year General Fund appropriations to “advance fund” annual transfers into the CIP Fund. The City will strive to continue advance funding of annual payments into the CIP Fund through unexpended appropriations. The annual payment for FY22 was made through a Budget Amendment Ordinance during FY21, transferring unexpended FY20 General Fund appropriations to the CIP Fund. As a result, no further revenues are budgeted for FY22.



## Expenditures

Total expenditures in this fund are decreasing 64% in FY22 over the prior year’s budget.



## Operating

Operating expenditures account for 24% of FY22 CIP Fund expenditures and are decreasing by \$300,000 compared to the prior year’s budget. Planned expenditures include the repair and maintenance portion of the Pavement Management Plan (\$157,300), air conditioner replacements at City Hall in the Control Room for Council Chambers (\$7,000), replacement of nine bay doors at Fire Station 29 (\$90,000), replacement HVAC units at Fire Station #31 (\$25,000), the exterior sealing and painting and interior painting at Fire Station #29 (\$19,000), replacement of a fire alarm control panel at the Recreation Center (\$11,000), and replacement spin bikes for the Recreation Fitness Center (\$13,500).



# Budget Summary



## Capital Improvements Plan Fund

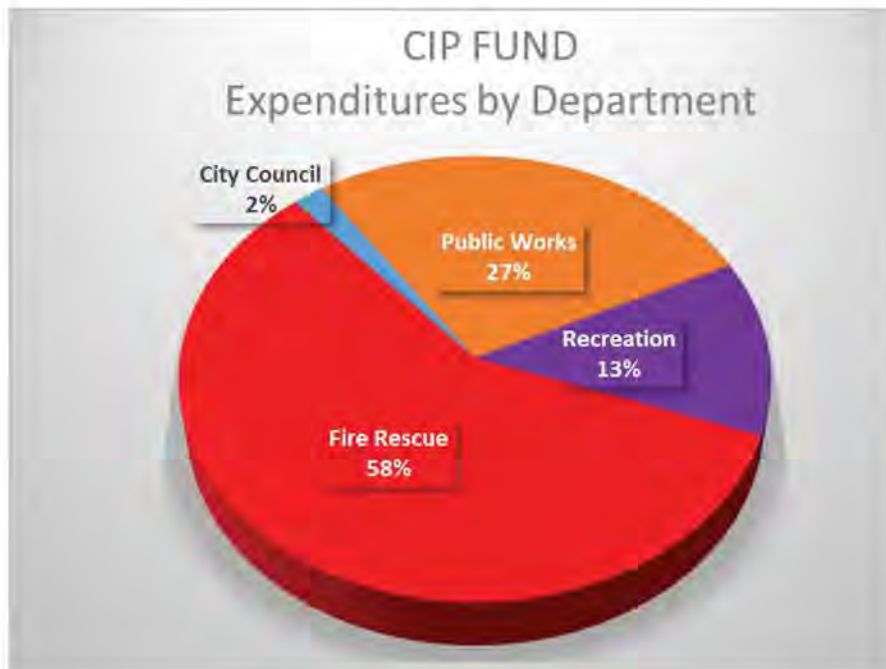
### Capital

Capital expenditures comprise 76% of the CIP Fund Budget in FY22 and are decreasing \$250,000 over the prior year's budgeted level. Planned capital outlay for FY22 includes improvements to the City's drainage/stormwater system (\$200,000), new shade umbrellas for the Aquatic Center (\$25,000), Fleet replacements (\$130,000), fire hose replacement (\$15,500), and Fire Rescue fleet replacements (\$640,800).

### CIP Fund by Department

	FY 2021 Budget	FY 2022 Budget	% Increase / Decrease
City Council	-	25,000	N/A
Community Development	-	36,000	N/A
Finance	52,300	-	-100%
Fire Rescue	-	774,800	N/A
Recreation	142,400	170,000	19%
Public Works	582,300	364,300	-37%
<b>TOTAL</b>	<b>\$813,000</b>	<b>\$1,334,100</b>	<b>64%</b>

CIP Fund expenditures in FY22 are distributed across the City Council, Public Works, Recreation, and Fire Rescue Departments.



# Budget Summary



# Transportation Impact Fee Fund

## LONG RANGE FUND PROJECTION

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	FY 2023 PROJECTION	FY 2024 PROJECTION	FY 2025 PROJECTION	FY 2026 PROJECTION
<b>BEGINNING FUND BALANCE</b>	\$630,682	\$670,682	\$61,701	\$68,901	\$68,901	\$68,901	\$68,901
<b>REVENUES</b>							
Ad Valorem Taxes	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-
Miscellaneous	21,457	20,000	7,200	-	-	-	-
Transfers In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$21,457</b>	<b>\$20,000</b>	<b>\$7,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	5,838	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$5,838</b>	<b>\$ 604,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>	<b>\$646,301</b>	<b>\$86,082</b>	<b>\$68,901</b>	<b>\$68,901</b>	<b>\$68,901</b>	<b>\$68,901</b>	<b>\$68,901</b>

### Long Range Fund Projection

#### REVENUE ASSUMPTIONS

No known or anticipated development projects

#### EXPENDITURE ASSUMPTIONS

No projects identified





## FUND ANALYSIS

### Fund Description

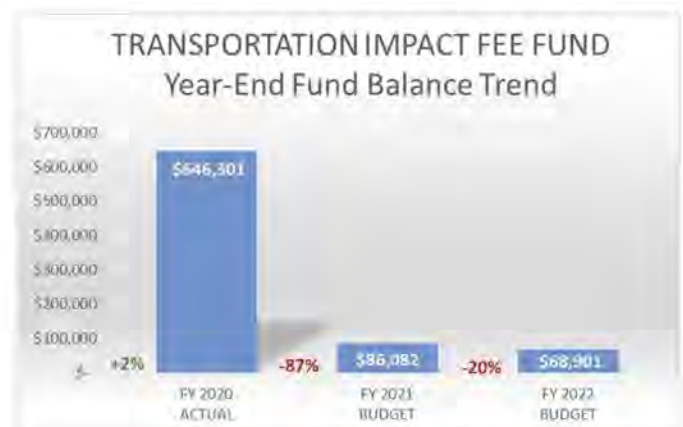
The Transportation Impact Fee Fund is a special revenue fund established to track revenues which are collected from developers to cover, in whole or in part, the incremental cost for additional capacity and maintenance of roadways. These funds are restricted for expenses that add capacity to existing roadways, to reconstruct roadways, or to add multimodal features to an existing road.

### Available Fund Balance

The ending available fund balance from FY21 to FY22 will decrease, by approximately \$18,000. This planned spending of fund balance is not considered an adverse outcome, as these funds are being used for their restricted purpose and there is no fund balance requirement in this fund. The City does not anticipate material revenues or expenditures in this fund over the next five years that will significantly impact fund balance.

### Revenues

Revenues are fees charges to developers to mitigate the impact of development on the City's transportation network. Redevelopment activity has slowed in the past two years with the completion of Seminole City Center, yet some land has been redeveloped for single-family home development. Based on known projects underway and historical revenue trends, the City estimates approximately \$7,200 in revenues for FY22.



### Expenditures

There are no expenditures budgeted for FY22 in the Transportation Impact Fee Fund as fund balance was spent on major road reconstruction on Johnson Boulevard and Liberty Lane in FY21.



# Budget Summary



# Special Events Fund

## LONG RANGE FUND PROJECTION

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	FY 2023 PROJECTION	FY 2024 PROJECTION	FY 2025 PROJECTION	FY 2026 PROJECTION
<b>BEGINNING FUND BALANCE</b>	\$82,499	\$55,399	\$86,190	\$93,590	\$93,590	\$93,590	\$93,590
<b>REVENUES</b>							
Ad Valorem Taxes	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	56,700	90,600	85,000	85,000	80,000	80,000
Fines	-	-	-	-	-	-	-
Miscellaneous	16,881	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$16,881</b>	<b>\$56,700</b>	<b>\$90,600</b>	<b>\$85,000</b>	<b>\$85,000</b>	<b>\$80,000</b>	<b>\$80,000</b>
<b>EXPENDITURES</b>							
Personnel	1,438	4,000	4,000	5,000	5,000	5,000	5,000
Operating	44,276	74,600	79,200	80,000	80,000	75,000	75,000
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$45,714</b>	<b>\$78,600</b>	<b>\$83,200</b>	<b>\$85,000</b>	<b>\$85,000</b>	<b>\$80,000</b>	<b>\$80,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$53,666</b>	<b>\$33,499</b>	<b>\$93,590</b>	<b>\$93,590</b>	<b>\$93,590</b>	<b>\$93,590</b>	<b>\$93,590</b>

### Long Range Fund Projection

#### REVENUE ASSUMPTIONS

Charges for Service Based on historical trends

#### EXPENDITURE ASSUMPTIONS

Personnel Based on historical cost increases

Operating Based on historical trends





## FUND ANALYSIS

### Fund Description

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

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





## Available Fund Balance

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

Due to the COVID-19 pandemic, special events in FY20 and FY21 were highly unique. In FY20, the City's premier event which raises the most revenue for the fund, Pow-Wow was cancelled the week of the event. Most incurred expenses were not eligible for a refund and no revenue was received. In addition, most events for the remainder of FY20 were also cancelled as a result of the pandemic, resulting in a significant revenue shortfall.

Fortunately, the City had accumulated a healthy reserve in this fund over several years that has been able to absorb the unprecedented events of FY20. The FY21 Budget planned for a "worst case scenario" where expenses were incurred, but revenue was minimized due to cancellations and/or low attendance. Fortunately, FY21 was much more successful than the FY21 Adopted Budget anticipated. The 5-Year Revenue and expense Analysis on the preceeding page illustrates a healthy rebound in Special Event revenues during FY21, exceeding budgeted expectations.

In fact, the public demand for community special events seems to have increased since the pandemic as residents are seeking wholesome, family-friendly activities. As a result, the City has included four new events in the FY22 Budget.







## Revenues

Overall revenues in the Special Event Fund are anticipated to increase of 30% over the prior year's budgeted revenue. Revenues have been low the past two fiscal years, FY20 and FY21. Based on attendance FY21 events, revenue by event has been adjusted to reflect the "new normal" of COVID-19 and four new events have been added which are estimated to generate \$11,100. A table showing revenue estimates by event is included on the following page.



# Budget Summary



# Special Events Fund

## REVENUE TREND BY EVENT

Event	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 ESTIMATED	FY 2022 BUDGET	% Incr. / Decr.
Daddy Daughter Dance	\$-	\$1,800	\$1,175	\$1,000	-15%
Rec Teen Board	\$3,456	\$7,000	\$6,490	\$7,000	8%
Breakfast With Santa	\$625	\$700	\$438	\$900	105%
Kids Night Out	\$2,405	\$3,800	\$3,330	\$3,800	14%
Fit Over 50	\$723	\$1,500	\$1,100	\$-	-100%
Movie Series	\$-	\$1,500	\$533	\$1,500	181%
Pow Wow	\$599	\$23,600	\$36,402	\$36,400	-0%
Field of Screams	\$1,495	\$4,000	\$613	\$4,800	682%
Senior Adult Lounge	\$721	\$900	\$522	\$900	72%
Tri If U Dare	\$-	\$-	\$2,880	\$5,500	91%
Music In The Park	\$987	\$5,000	\$8,884	\$7,200	-19%
Holiday Parade (NEW)	\$-	\$-	\$-	\$600	N/A
Winterfest	\$390	\$2,500	\$2,376	\$2,800	18%
Doggy Derby	\$195	\$400	\$185	\$200	8%
Craft Fair	\$840	\$1,700	\$2,145	\$1,700	-21%
Family Night Out	\$1,378	\$1,300	\$245	\$1,400	473%
Art In The Park	\$-	\$1,000	\$2,121	\$1,900	-10%
Food Truck Rally (NEW)	\$-	\$-	\$-	\$5,500	N/A
Mystery Dinner (NEW)	\$-	\$-	\$-	\$3,500	N/A
Tacofest (NEW)	\$-	\$-	\$-	\$4,000	N/A
Library Teen Board	\$629	\$-	\$-	\$-	N/A
Miscellaneous	\$2,439	\$-	\$363	\$-	-100%
<b>TOTAL</b>	<b>\$16,881</b>	<b>\$56,700</b>	<b>\$69,801</b>	<b>\$90,600</b>	<b>30%</b>

### Charges for Service

Charges for service comprise 100% of Special Events Fund revenues in FY22. The City anticipates revenues to be 30% higher than budgeted FY21 revenues with the addition of four new events and the sale of refreshments at many high profile events. A table detailing expenses by event is included on the next page.

### Expenditures

In FY22, the Special Events Fund expenditures are 6% higher than budgeted FY21 expenses. This includes four new events to be held during the fiscal year and rising costs in contracted services.

### Personnel

Personnel costs account for 5% of Special Event Fund expenditures and will remain flat over the prior year's budgeted level.

### Operating

Operating expenditures account for 95% of annual expenses in the Special Events Fund. Major costs within this category include contractual services for events and operating supplies.





## EXPENDITURE TREND BY EVENT

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 ESTIMATED	FY 2022 BUDGET	% Chg in Budget
Personnel Costs	\$1,438	\$4,000	\$1,992	\$4,000	0%
<b>Event</b>					
Daddy Daughter Dance	\$23	\$1,800	\$786	\$1,800	0%
Rec Teen Board	\$4,323	\$7,000	\$4,964	\$7,000	0%
Breakfast With Santa	\$355	\$400	\$268	\$400	0%
Kids Night Out	\$599	\$1,300	\$907	\$1,200	-8%
Fit Over 50	\$490	\$900	\$533	\$900	0%
Movie Series	\$-	\$1,500	\$808	\$1,500	0%
Pow Wow	\$13,223	\$25,500	\$12,615	\$21,500	-16%
Field of Screams	\$3,101	\$5,000	\$785	\$4,800	-4%
Senior Adult Lounge	\$845	\$900	\$746	\$900	0%
Tri If U Dare	\$383	\$4,500	\$2,076	\$4,500	0%
Music In The Park	\$5,085	\$9,900	\$5,247	\$7,500	-24%
Winterfest	\$12,659	\$12,500	\$4,043	\$12,500	0%
Doggy Derby	\$21	\$200	\$58	\$200	0%
Craft Fair	\$793	\$800	\$398	\$1,000	25%
Family Night Out	\$1,293	\$1,400	\$799	\$1,400	0%
Art In The Park	\$-	\$1,000	\$251	\$1,000	0%
Library Teen Board	\$1,081	\$-	\$-	\$-	N/A
Holiday Parade (NEW)	\$-	\$-	\$-	\$2,600	N/A
TacoFest (NEW)	\$-	\$-	\$-	\$2,500	N/A
Mystery Dinner (NEW)	\$-	\$-	\$-	\$3,500	N/A
Food Truck Rally (NEW)	\$-	\$-	\$-	\$2,500	N/A
<b>TOTAL</b>	<b>\$45,714</b>	<b>\$78,600</b>	<b>\$37,277</b>	<b>\$83,200</b>	<b>6%</b>

# Budget Summary



# Tree Mitigation Fund

## LONG RANGE FUND PROJECTION

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	FY 2023 PROJECTION	FY 2024 PROJECTION	FY 2025 PROJECTION	FY 2026 PROJECTION
<b>BEGINNING FUND BALANCE</b>	<b>\$148,973</b>	<b>\$237,373</b>	<b>\$214,705</b>	<b>\$189,705</b>	<b>\$209,705</b>	<b>\$244,705</b>	<b>\$304,705</b>
<b>REVENUES</b>							
Ad Valorem Taxes	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-
Miscellaneous	89,377	7,500	25,000	10,000	10,000	50,000	10,000
Transfers In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$89,377</b>	<b>\$7,500</b>	<b>\$25,000</b>	<b>\$20,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$10,000</b>
<b>EXPENDITURES</b>							
Personnel	-	-	-	-	-	-	-
Operating	835	244,800	50,000	-	-	-	-
Capital	-	-	-	-	25,000	-	25,000
Other	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$835</b>	<b>\$244,800</b>	<b>\$50,000</b>	<b>\$ -</b>	<b>\$25,000</b>	<b>\$ -</b>	<b>\$25,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$237,515</b>	<b>\$73</b>	<b>\$189,705</b>	<b>\$209,705</b>	<b>\$244,705</b>	<b>\$304,705</b>	<b>\$289,705</b>

### Long Range Fund Projection

#### REVENUE ASSUMPTIONS

Miscellaneous Based on historical trends

#### EXPENDITURE ASSUMPTIONS

Capital Based on historical trends and fund balance availability





## FUND ANALYSIS

### Fund Description

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

### Available Fund Balance

From the FY21 Budget to FY22 Budget, the year end fund balance is estimated to grow \$189,600; however, FY21 budgeted expenditures were not incurred as planned during the fiscal year. It is anticipated the lapsed FY21 appropriation for trees at Waterfront Park will be re-appropriated through a mid-year FY22 budget amendment. While the fund balance from the beginning of the year (\$214,705) to the end of the year (\$189,705) is decreasing, these funds are restricted. The purpose of the fund is to preserve the City tree canopy and there is no requirement for a fund balance; therefore, the decrease in fund balance is not considered an unfavorable change.



Arbor Day 2021 tree planting at Waterfront Park.





## Revenues

Revenues are fees charged to property owners and developers to mitigate the removal of trees in the City. The City's FY22 revenue is based on historical trends and known development projects in the City.





# Budget Summary



# Tree Mitigation Fund

## Expenditures

Total expenditures in the Tree Mitigation Fund for FY22 include regular budgeted expenses of \$50,000.

### Operating

Operating expenditures include operating supplies (trees and shrubs) and contractual services to deliver and install plantings.

<b>Tree Mitigation Fund by Department</b>	<b>FY 2019 Budget</b>	<b>FY 2020 Budget</b>	<b>% Increase / Decrease</b>
City Council	-	-	-
City Manager	-	-	-
City Attorney	-	-	-
City Clerk	-	-	-
Community Development	-	-	-
Finance	-	-	-
Fire Rescue	-	-	-
Law Enforcement	-	-	-
Library	-	-	-
Recreation	-	-	-
Public Works	50,000	50,000	0%
<b>TOTAL</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>

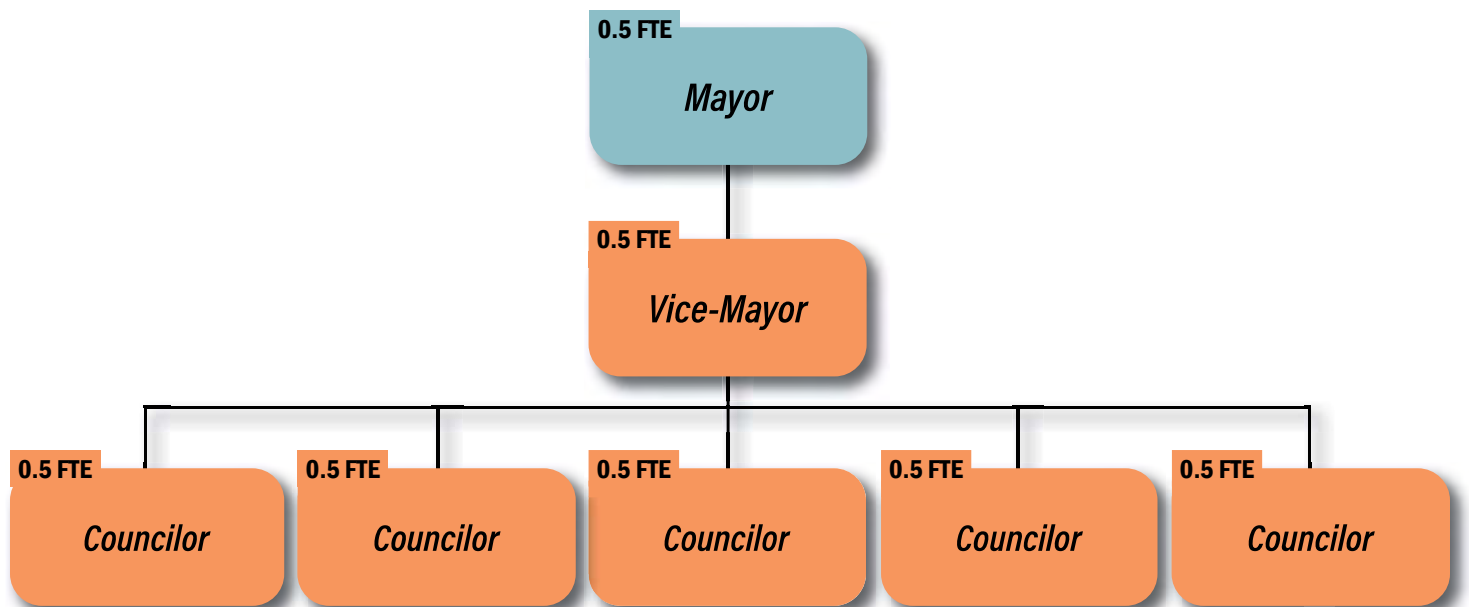
All Tree Mitigation Fund expenditures and projects are managed by the Public Works Department.



# **CITY COUNCIL**

City of Seminole  
FY 2021-2022 Adopted Budget





# City Council



## Department Responsibilities

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

## Budgetary Highlights

The City Council's budget is increasing 6% in FY22. Personnel costs have decreased \$1,800 or 1% due to changes in health insurance elections. Operating expenses have decreased \$3,900 or 5%. Major changes in the operating budget include the elimination of a one-time \$20,000 budget in promotional activities for the 50th Anniversary in FY21. This is offset by one-time new expenses in FY22 which include \$10,000 in professional services for Strategic Planning consulting, the replacement of the HVAC unit in the Council Chambers Control Room (\$7,000), and insurance costs associated with the City's pool vehicles. Capital outlay planned for FY22 includes the replacement of a City pool vehicle, budgeted at \$25,000. Aid to organizations has decreased \$2,200 due to the removal of overtime costs associated with the Chamber of Commerce's Holiday Parade, which has been discontinued.

## Budget Summary

BY EXPENSE CATEGORY	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
Personnel	136,913	143,800	142,000	
Operating	32,776	83,100	79,200	
Capital	167,303	-	25,000	
Other	46,500	40,500	38,300	
<b>Total</b>	<b>\$383,492</b>	<b>\$267,400</b>	<b>\$284,500</b>	<b>6%</b>

BY FUND	FY 2020 Actual	FY 2021 Budget	FY 2021 Budget	% Chg
General Fund	216,189	267,400	252,500	
CIP Fund	167,303	-	32,000	
<b>Total</b>	<b>\$383,492</b>	<b>\$267,400</b>	<b>\$284,500</b>	<b>6%</b>



*Seminole City Council top row from left:  
Mayor Leslie Waters,  
Vice-Mayor Jim Olliver,  
and Councilor Thomas Barnhorn*



*Bottom row from left:  
Councilor Chris Burke,  
Councilor Tom Christy  
Councilor Roger Edelman,  
and Councilor Trish Springer*



# City Council



## Staffing

Shown in Full-time Equivalents (FTE)

	FY 2020	FY 2021	FY 2022	Position
Part-Time Positions	Budget	Budget	Budget	Change
Mayor	0.5	0.5	0.5	0
Vice Mayor	0.5	0.5	0.5	0
Councilor	0.5	0.5	0.5	0
Councilor	0.5	0.5	0.5	0
Councilor	0.5	0.5	0.5	0
Councilor	0.5	0.5	0.5	0
Councilor	0.5	0.5	0.5	0
<b>TOTAL FTE</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>0</b>

## Line Item Budget

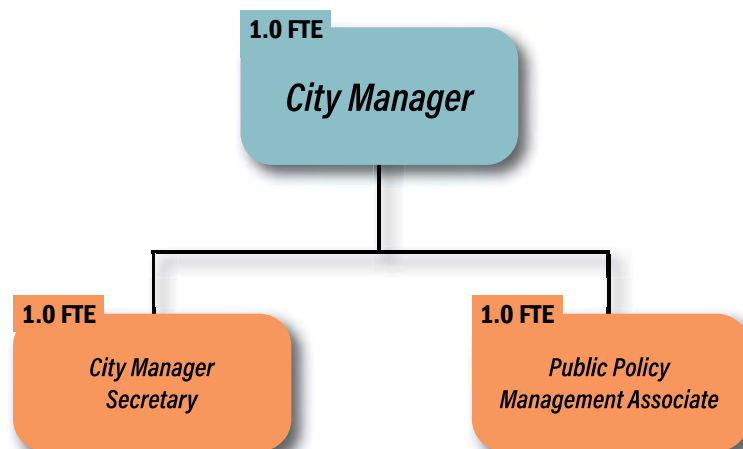
	FY 2020	FY 2021	FY 2022	
	Actual	Budget	Budget	% Chg
01-0511-1200 Salaries	60,622	60,200	60,200	
01-0511-2100 FICA	3,594	4,800	4,600	
01-0511-2210 Retirement	29,041	29,500	30,300	
01-0511-2310 Health Insurance	43,561	49,200	46,500	
01-0511-2400 Workers' Compensation	55	100	400	
<b>PERSONNEL SUBTOTAL</b>	<b>136,913</b>	<b>143,800</b>	<b>142,000</b>	<b>-1%</b>
01-0511-3190 Professional Services	381	300	11,300	
01-0511-4007 Travel & Training	6,204	31,500	31,500	
01-0511-4110 Phone & Internet	472	300	300	
01-0511-4120 Postage	314	400	400	
01-0511-4500 Insurance	-	-	800	
35-0511-4690 Repair & Maintenance	-	-	7,000	
01-0511-4800 Promotional Activities	15,114	35,500	15,500	
01-0511-5110 Office Supplies	943	1,500	1,500	
01-0511-5290 Operating Supplies	1,993	6,100	3,400	
01-0511-5430 Memberships	7,355	7,500	7,500	
<b>OPERATING SUBTOTAL</b>	<b>32,776</b>	<b>83,100</b>	<b>79,200</b>	<b>-5%</b>
35-0511-6952 Capital Outlay	167,303	-	-	
35-0511-6952 Vehicle Replacement	-	-	25,000	
<b>CAPITAL SUBTOTAL</b>	<b>167,303</b>		<b>25,000</b>	<b>N/A</b>
01-0511-6911 Interfund Transfer	10,000	-	-	
01-0511-8200 Aid to Organizations	36,500	40,500	38,300	
<b>OTHER SUBTOTAL</b>	<b>46,500</b>	<b>40,500</b>	<b>38,300</b>	<b>100%</b>
<b>CITY COUNCIL TOTAL</b>	<b>\$383,492</b>	<b>\$267,400</b>	<b>\$284,500</b>	<b>6%</b>



# **CITY MANAGER**

City of Seminole  
FY 2021-2022 Adopted Budget





# City Manager



## Department Responsibilities

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

## Budgetary Highlights

The City Manager's budget is increasing 3% or \$13,800 over the prior year's level. Personnel costs, budgeted to increase \$22,800 or 6%, reflect merit increases of up to 4%, current FRS rates, and nominal increases in health and dental insurance. The operating budget, increasing \$11,500 or 66%, reflects \$11,700 in community newsletter costs that had previously been budgeted in the Finance Department but have been moved to better reflect departmental activities. It is important to note there is no net increase in the City's overall budget for these costs, they have just moved from one department to another. Net of this change, the City Manager's budget would have decreased by \$200.

## Budget Summary

BY EXPENSE CATEGORY	FY 2020	FY 2021	FY 2022	% Chg
	Actual	Budget	Budget	
Personnel	313,966	351,500	374,300	
Operating	9,541	17,400	28,900	
Other	-	120,500	100,000	
<b>Total</b>	<b>\$323,507</b>	<b>\$489,400</b>	<b>\$503,200</b>	<b>3%</b>

BY FUND	FY 2020	FY 2021	FY 2022	% Chg
	Actual	Budget	Budget	
General Fund	323,507	489,400	503,200	
Transportation Impact Fee Fund	-	-	-	
Local Infrastructure Sales Tax Fund	-	-	-	
Grants Fund	-	-	-	
<b>Total</b>	<b>\$323,507</b>	<b>\$489,400</b>	<b>\$503,200</b>	<b>3%</b>



*City Manager, Ann Toney-Deal, ICMA-CM*



# City Manager



## Staffing

Shown in Full-time Equivalents (FTE)	FY 2020	FY 2021	FY 2022	Position
Full-Time Positions	Budget	Budget	Budget	Change
City Manager	1	1	1	0
City Manager Secretary	1	1	1	0
Public Policy Mgmt. Associate	1	1	1	0
<b>TOTAL FTE</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>

## Line Item Budget

	FY 2020	FY 2021	FY 2022	% Chg
	Actual	Budget	Budget	
01-0512-1200 Salaries	207,348	231,200	241,100	
01-0512-1503 Education Pay	2,640	1,400	1,400	
01-0512-1509 Cell Phone Allowance	600	500	600	
01-0512-1510 Vehicle Allowance	6,000	6,000	6,000	
01-0512-2100 FICA	15,576	18,300	19,100	
01-0512-2210 Retirement	52,356	56,000	66,000	
01-0512-2310 Health & Life Insurance	28,882	37,100	39,100	
01-0512-2320 LT Disability Insurance	382	600	600	
01-0512-2400 Workers' Compensation	182	400	400	
<b>PERSONNEL SUBTOTAL</b>	<b>313,966</b>	<b>351,500</b>	<b>374,300</b>	<b>6%</b>
01-0512-4000 Travel & Per Diem	2,481	5,200	6,000	
01-0512-4110 Phone & Internet	2,704	3,000	3,000	
01-0512-4120 Postage	12	100	5,500	
01-0512-4610 Maintenance & Repair	385	400	800	
01-0512-4700 Printing	-	100	6,000	
01-0512-5110 Office Supplies	1,016	1,200	1,200	
01-0512-5290 Operating Supplies	828	2,200	1,300	
01-0512-5410 Book & Publications	-	300	300	
01-0512-5430 Memberships	1,651	2,100	2,000	
01-0512-5440 Training	464	2,800	2,800	
<b>OPERATING SUBTOTAL</b>	<b>9,541</b>	<b>17,400</b>	<b>28,900</b>	<b>66%</b>
01-0512-9900 Contingency	-	120,500	100,000	
<b>OTHER SUBTOTAL</b>	<b>-</b>	<b>120,500</b>	<b>100,000</b>	<b>-17%</b>
<b>CITY MANAGER TOTAL</b>	<b>\$323,507</b>	<b>\$489,400</b>	<b>\$503,200</b>	<b>3%</b>



# **CITY CLERK**

City of Seminole  
FY 2021-2022 Adopted Budget



***City Clerk***



***1.0 FTE***

**1.0 FTE**

***City Clerk***

# City Clerk



## Department Responsibilities

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

## Budgetary Highlights

The City Clerk's budget is increasing \$18,100 or 13% in FY22. Personnel expenses, budgeted to increase \$5,700 or 6%, include a merit increase of up to 4%, current FRS rates, and nominal increases in health and dental insurance. The operating budget is increasing \$12,400 or 25%, which is largely driven by anticipated election costs of \$32,200. Training and travel costs are increasing due to succession planning. There is no capital outlay budgeted in the City Clerk's budget for FY22.

## Budget Summary

BY EXPENSE CATEGORY	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
Personnel	87,838	91,800	97,500	
Operating	55,542	48,700	61,100	
<b>Total</b>	<b>\$143,380</b>	<b>\$140,500</b>	<b>\$158,600</b>	<b>13%</b>

BY FUND	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
General Fund	143,380	140,500	158,600	
<b>Total</b>	<b>\$143,380</b>	<b>\$140,500</b>	<b>\$158,600</b>	<b>13%</b>

## Staffing

Shown in Full-time Equivalents (FTE)

Full-Time Positions	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Changes
City Clerk	1	1	1	0
<b>TOTAL FTE</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

## Performance Measures

	FY 2019	FY 2020	FY 2021	FY 2022 Projected
<b>Outputs</b>				
Public Records Requests Processed*	55	121	240	200
Code liens and permit searches processed (new)	N/A	477	681	500
Total Public Records Requests Processed	N/A	598	921	700
Council Meeting packets published to web	35	36	36	35
Ordinances/Resolutions Adopted & Archived	17/7	8/3	11/9	10/10
Public Notices Posted	28	43	54	40
<b>Effectiveness Measures</b>				
Public Records Requests Fulfilled within 10 Business Days (new)	N/A	99.5%	99.0%	>95%

\* Records requests for Fire Reports were added in FY 2020.





## Line Item Budget

		FY 2020	FY 2021	FY 2022	
		Actual	Budget	Budget	% Chg
01-0510-1200	Salaries	54,030	55,200	57,500	
01-0510-1503	Education Pay	1,320	1,400	1,400	
01-0510-2100	FICA	3,887	4,400	4,500	
01-0510-2210	Retirement	14,198	14,500	17,400	
01-0510-2310	Health & Life Insurance	14,360	16,000	16,400	
01-0510-2320	LT Disability Insurance	-	200	200	
01-0510-2400	Workers' Compensation	43	100	100	
<b>PERSONNEL SUBTOTAL</b>		<b>87,838</b>	<b>91,800</b>	<b>97,500</b>	<b>6%</b>
01-0510-3410	Contractual Services	39,563	26,100	37,600	
01-0510-4000	Travel & Per Diem	882	1,600	2,000	
01-0510-4110	Phone & Internet	649	700	700	
01-0510-4120	Postage	3	2,900	2,900	
01-0510-4610	Maintenance & Repair	1,111	1,200	800	
01-0510-4700	Printing	56	100	100	
01-0510-4910	Legal Advertisements	11,653	13,000	13,000	
01-0510-5110	Office Supplies	425	1,000	1,000	
01-0510-5290	Operating Supplies	505	800	800	
01-0510-5430	Memberships	345	500	800	
01-0510-5440	Training	350	800	1,400	
<b>OPERATING SUBTOTAL</b>		<b>55,542</b>	<b>48,700</b>	<b>61,100</b>	<b>25%</b>
<b>TOTAL CITY CLERK</b>		<b>\$143,380</b>	<b>\$140,500</b>	<b>\$158,600</b>	<b>13%</b>





# **CITY ATTORNEY**

City of Seminole  
FY 2021-2022 Adopted Budget





## Department Responsibilities

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

## Budgetary Highlights

There are no changes in the City Attorney Budget for FY22 compared to the prior year's budget. Costs and service levels remain unchanged. The annual retainer of \$66,000 for the City is split between this Department and the Fire Rescue Department.

## Budget Summary

BY EXPENSE CATEGORY	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
Personnel	-	-	-	
Operating	48,340	57,100	57,100	
Capital	-	-	-	
Other	-	-	-	
<b>Total</b>	<b>\$48,340</b>	<b>\$57,100</b>	<b>\$57,100</b>	<b>0%</b>

BY FUND	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
General Fund	48,340	57,100	57,100	
<b>Total</b>	<b>\$48,340</b>	<b>\$57,100</b>	<b>\$57,100</b>	<b>0%</b>

## Staffing

Shown in Full-time Equivalents (FTE)	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Position Change
Positions				
None	0	0	0	0
<b>TOTAL FTE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# City Attorney



## Line Item Budget

		FY 2020	FY 2021	FY 2021	
		Actual	Budget	Budget	% Chg
01-0514-3130	City Attorney Retainer	33,318	37,100	37,100	
01-0514-3140	City Attorney Professional Fees	13,067	5,000	5,000	
01-0514-3190	Other Professional Services	35	5,000	5,000	
01-0514-3191	Special Master Legal Fees	1,920	5,000	5,000	
01-0514-3192	Development Related Legal Fees	-	5,000	5,000	
<b>OPERATING SUBTOTAL</b>		<b>48,340</b>	<b>57,100</b>	<b>57,100</b>	<b>0%</b>
<b>TOTAL CITY ATTORNEY</b>		<b>\$48,340</b>	<b>\$57,100</b>	<b>\$57,100</b>	<b>0%</b>



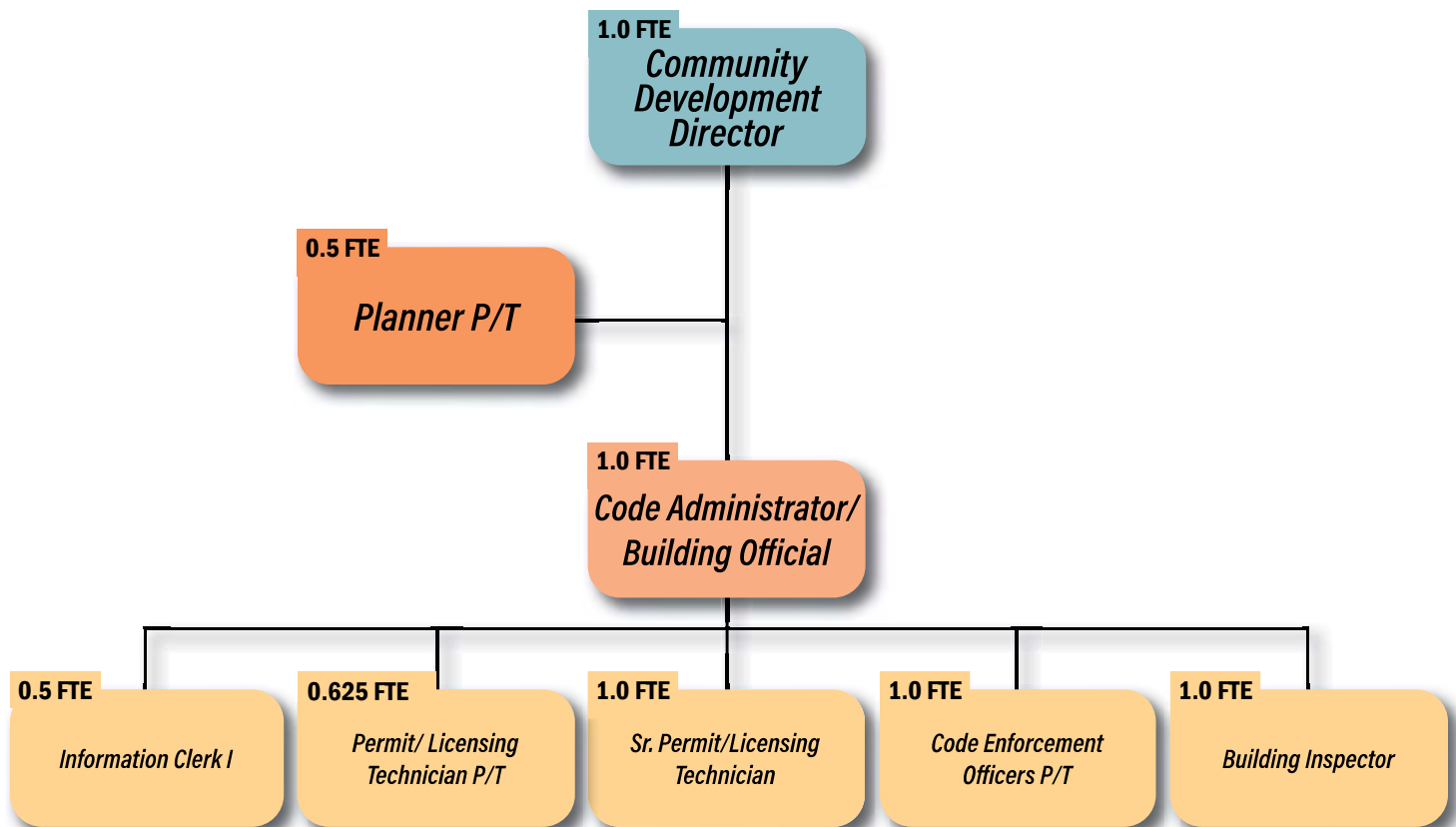
*City Attorney, Jay Daigneault, Esquire*





# **COMMUNITY DEVELOPMENT**

City of Seminole  
FY 2021-2022 Adopted Budget





# Community Development



## Department Responsibilities

The Community Development Department is charged with the responsibilities of strategic community planning, development and redevelopment project reviews and approvals, code enforcement, and building construction permitting and inspections. The Department is composed of two divisions: Administration & Planning and Code Administration & Inspections.

## Administration & Planning Division

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

## Code Administration & Inspection Division

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



# Community Development



## Budget Summary

BY DIVISION	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
Code Administration & Inspection	555,844	651,400	648,800	
Administration & Planning	225,609	242,700	264,600	
<b>Total</b>	<b>\$781,452</b>	<b>\$894,100</b>	<b>\$913,400</b>	<b>2%</b>

BY EXPENSE CATEGORY	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
Personnel	522,638	568,100	575,600	
Operating	247,123	290,000	307,800	
Capital	11,691	36,000	30,000	
<b>Total</b>	<b>\$781,452</b>	<b>\$894,100</b>	<b>\$913,400</b>	<b>2%</b>

BY FUND	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
General Fund	780,452	858,100	883,400	
CIP Fund	1,000	36,000	30,000	
<b>Total</b>	<b>\$781,452</b>	<b>\$894,100</b>	<b>\$913,400</b>	<b>2%</b>

## Staffing

### Shown in Full-time Equivalents (FTE)

	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change
<b>Full-Time Positions</b>				
Community Development Director	1	1	1	0
Building Official	1	1	1	0
Planner	0.5	0.5	0.5	0
Building Inspector	1	1	1	0
Sr. Permit/Licensing Technician	1	1	1	0
<b>Part-Time Positions</b>				
Permit/Licensing Technician	0.625	0.625	0.625	0
Code Enforcement Officer	1	1	1	0
Information Clerk	0	0.5	0.5	0
<b>TOTAL FTE</b>	<b>6.125</b>	<b>6.625</b>	<b>6.625</b>	<b>0</b>



# Community Development



## Administration & Planning Division

### Budgetary Highlights

Within the Administration and Planning Division, total expenses are budgeted to increase \$21,900 or 9%. Personnel costs will increase 3% or \$6,700 and incorporate merit increases of up to 4%, current FRS rates, and nominal increases in health and dental insurance. The primary driver for this Division's budget increase is the anticipated \$15,000 tax refund to the State of Florida for a Qualified Target Industry (QTI) business, which was approved by City Council through Resolution 01-2016.

### Line Item Budget

		FY 2020	FY 2021	FY 2022	
		Actual	Budget	Budget	% Chg
01-0530-1200	Salaries part-time	117,644	116,000	116,200	
01-0530-1310	Salaries full-time	33,401	34,500	34,100	
01-0530-1503	Education Pay	1,320	1,400	1,400	
01-0530-1509	Allowances	480	500	500	
01-0530-2100	FICA	11,693	11,700	11,600	
01-0530-2210	Retirement	33,797	33,000	39,500	
01-0530-2310	Health & Life Insurance	8,409	9,600	10,000	
01-0530-2320	LT Disability Insurance	147	300	400	
01-0530-2400	Workers' Compensation	127	200	200	
<b>PERSONNEL SUBTOTAL</b>		<b>207,018</b>	<b>207,200</b>	<b>213,900</b>	<b>3%</b>
01-0530-3143	Professional Services	12,135	20,000	20,000	
01-0530-3490	Contractual Services	753	700	700	
01-0530-4000	Travel & Per Diem	116	1,000	1,000	
01-0530-4110	Phone and Internet	1,213	1,400	1,400	
01-0530-4120	Postage	94	800	800	
01-0530-4310	Electricity	2,099	3,000	3,000	
01-0530-4320	Water/Sewer	663	200	200	
01-0530-4512	Insurance	-	700	900	
01-0530-4610	Repair & Maintenance	-	600	600	
01-0530-4700	Printing	251	2,000	2,000	
01-0530-4800	Promotional Activities	-	2,400	2,400	
01-0530-4990	Other Current Charges	-	-	15,000	
01-0530-5110	Office Supplies	-	800	800	
01-0530-5210	Operating Supplies	1,399	700	700	
01-0530-5430	Dues/Memberships	118	700	700	
01-0530-5440	Training	(250)	500	500	
<b>OPERATING SUBTOTAL</b>		<b>18,591</b>	<b>35,500</b>	<b>50,700</b>	<b>43%</b>
<b>TOTAL ADMINISTRATION &amp; PLANNING</b>		<b>\$225,609</b>	<b>\$242,700</b>	<b>\$264,600</b>	<b>9%</b>



# Community Development



## Code Administration & Inspection Division

### Budget Summary

Within the Building Division, there is a decrease of less than 1% budgeted for FY22. Personnel costs will remain flat and operating costs are budgeted to increase a modest 1% or \$2,600. Budgeted capital outlay includes the replacement of one vehicle at \$30,000 from the CIP Fund.

### Line Item Budget

		FY 2020	FY 2021	FY 2022	
		Actual	Budget	Budget	% Chg
01-0524-1200	Salaries full-time	176,984	195,800	188,800	
01-0524-1310	Salaries part-time	68,764	81,600	85,600	
01-0524-1400	Overtime	4,995	-	-	
01-0524-1509	Allowances	-	500	500	
01-0524-2100	FICA	18,775	21,300	21,000	
01-0524-2210	Retirement	20,934	23,000	32,900	
01-0524-2310	Health/Life Insurance	19,174	35,100	29,200	
01-0524-2320	L/T Disability	316	500	500	
01-0524-2400	Workers' Compensation	5,680	3,100	3,200	
<b>PERSONNEL SUBTOTAL</b>		<b>315,622</b>	<b>360,900</b>	<b>361,700</b>	<b>0%</b>
01-0524-3437	Professional Services	-	-	-	
01-0524-3438	County Inspections	11,830	25,000	25,000	
01-0524-3462	Contractual- Data Processing	22,644	23,200	23,400	
01-0524-3490	Contractual Other	2,692	5,500	6,000	
01-0524-3701	Administrative Allocation	131,785	132,000	132,000	
01-0524-4000	Travel & Per Diem	-	1,900	1,900	
01-0524-4110	Phone & Internet	5,289	5,500	5,500	
01-0524-4120	Postage	1,562	1,700	1,700	
01-0524-4300	Electric, Water/Sewer	6,973	9,800	9,800	
01-0524-4490	Rentals & Leases	26,046	26,100	26,100	
01-0524-4500	Insurance	4,381	4,800	5,200	
01-0524-4610	Repair & Maintenance	2,019	2,600	4,100	
01-0524-4790	Printing	654	900	900	
01-0524-5110	Office Supplies	2,260	5,000	5,000	
01-0524-5210	Operating Supplies	6,008	7,200	7,200	
01-0524-5410	Books/Publications/Memberships	750	2,000	2,000	
01-0524-5440	Training	3,638	1,300	1,300	
<b>OPERATING SUBTOTAL</b>		<b>228,531</b>	<b>254,500</b>	<b>257,100</b>	<b>1%</b>

## Community Development



01-0524-6401	Capital Equipment	2,591	-	-	
35-0524-6937	Capital Equipment	1,000	36,000	-	
35-0524-6926	Capital Vehicles	-	-	30,000	
<b>CAPITAL SUBTOTAL</b>		<b>3,591</b>	<b>36,000</b>	<b>30,000</b>	<b>-17%</b>
01-0524-6902	Interfund Transfer to CIP Fund	8,100	-	-	
<b>OTHER SUBTOTAL</b>		<b>8,100</b>	<b>-</b>	<b>-</b>	
<b>TOTAL CODE ADMINISTRATION &amp; INSPECTIONS</b>		<b>\$555,844</b>	<b>\$651,400</b>	<b>\$648,800</b>	<b>-&lt;1%</b>

## Performance Measures

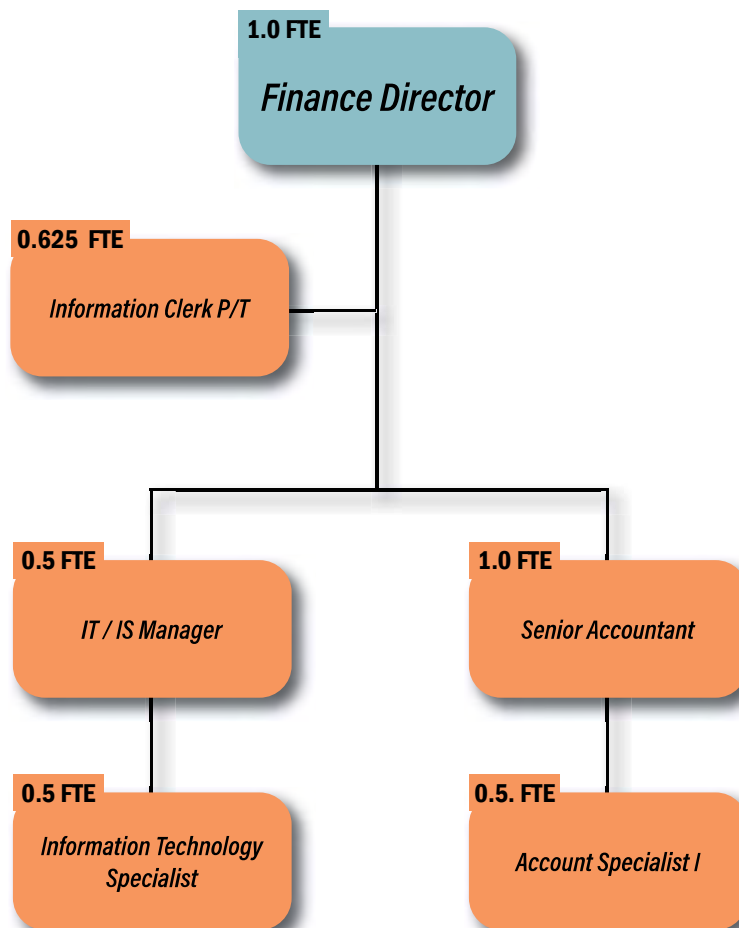
	FY 2019	FY 2020	FY 2021	FY 2022 Projected
<b>Outputs</b>				
Permits Issued	1,867	1,898	1,873	1,900
Permit Valuation	\$11.2M	\$31.8M	\$27.5M	\$28.0M
Building Inspections	6,452	5,010	4,125	4,150
Business Tax Receipts Issued	1,055	1,103	1,178	1,200
<b>Effectiveness Measures</b>				
ISO Rating	1	1	1	1





# **FINANCE**

## City of Seminole FY 2021-2022 Adopted Budget







## Department Responsibilities

The Finance Department provides stewardship of public resources by safeguarding City assets and ensuring compliance with all applicable laws and accounting principles. Staff provides a foundation for the delivery of services to residents and constituents through accounts payable, payroll processing, technology management and support. The Finance Division is responsible for budget development and management, investment of City funds, processing accounts payable and accounts receivable, payroll, and procurement. The Information Technology (IT) Division manages the City's network infrastructure, network security, website, communications systems, software applications, and devices.

## Budgetary Highlights

The Finance Department's overall budget for FY22 is decreasing 25% or \$182,900, primarily from the elimination of one-time costs in the CIP Fund, Grants Fund, and Local Infrastructure Sales Tax (Penny) Fund that were budgeted in FY21.

## Budget Summary

BY DIVISION	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
Finance	281,985	327,000	373,000	
IT	312,007	430,000	176,600	
<b>Total</b>	<b>\$607,823</b>	<b>\$732,500</b>	<b>\$549,600</b>	<b>-25%</b>

BY EXPENSE CATEGORY	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
Personnel	374,767	415,500	430,100	
Operating	113,906	163,200	119,500	
Capital	70,858	153,800	-	
Other	48,292	-	-	
<b>Total</b>	<b>\$607,823</b>	<b>\$732,500</b>	<b>\$549,600</b>	<b>-25%</b>

BY FUND	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
General Fund	555,636	27,800	549,600	
CIP Fund	-	5,100	-	
Grants Fund	523	140,000	-	
Local Infrastructure Sales Tax Fund	51,664	559,600	-	
<b>Total</b>	<b>\$607,823</b>	<b>\$732,500</b>	<b>\$549,600</b>	<b>-25%</b>



## Staffing

### Shown in Full-time Equivalents (FTE)

	FY 2020	FY 2021	FY 2022	Position
Full-Time Positions	Budget	Budget	Budget	Change
Director of Administration	1	0	0	0
Finance Director	1	1	1	0
Senior Accountant	1	1	1	0
Account Specialist I	0.5	0.5	0.5	0
IT/IS Manager	0.5	0.5	0.5	0
Information Tech. Specialist	0.5	0.5	0.5	0
Part-Time Positions				
Information Clerk	0.625	0.625	0.625	0
<b>TOTAL FTE</b>	<b>5.125</b>	<b>4.125</b>	<b>4.125</b>	<b>0</b>

## IT Division

### Budgetary Highlights

The total budget for the IT Division is decreasing \$253,400 or 59%. Within the personnel expenses category, the 4% increase reflects merit increases, current FRS rates, and nominal increases to health and dental insurance. The operating budget decrease of 66% reflects moving FY21 expenses to the Human Resources Department (\$24,000), City Manager Department (\$11,700) and the Finance Division (\$23,300) in FY22 to better reflect IT activities and programs. There is no capital outlay budgeted for IT in FY22.

### Line Item Budget

	FY 2020	FY 2021	FY 2022	% Chg
	Actual	Budget	Budget	
01-0516-1200 Salaries full-time	77,077	79,100	82,600	
01-0516-1300 Salaries part-time	10,762	17,800	17,000	
01-0516-1500 Allowances	1,140	1,900	1,900	
01-0516-2100 FICA	6,653	7,600	7,700	
01-0516-2210 Retirement	7,399	8,200	12,200	
01-0516-2310 Health & Life Insurance	11,232	12,800	13,000	
01-0516-2320 LT Disability Insurance	147	200	100	
01-0516-2400 Workers' Compensation	131	200	200	
01-0516-2500 Unemployment Comp.	-	1,500	-	
<b>PERSONNEL SUBTOTAL</b>	<b>114,541</b>	<b>129,300</b>	<b>134,700</b>	<b>4%</b>

# Finance



01-0516-3101	Professional Services	17,598	12,500	-	
01-0516-3430	Contractual Services	2,175	5,500	8,600	
01-0516-4000	Travel & Per Diem	20	1,400	1,400	
01-0516-4110	Phone & Internet	1,720	2,300	2,300	
01-0516-4120	Postage	2,595	5,600	200	
01-0516-4310	Electric/Water/Sewer	9,446	13,400	13,000	
01-0516-4410	Leases	831	1,500	1,500	
01-0516-4500	Insurance	17,368	13,300	400	
01-0516-4610	Repair & Maintenance	1,709	5,200	1,300	
35-0516-4650	R&M- Bldg & Grounds	-	14,000	-	
01-0516-4790	Printing	4,361	8,000	-	
01-0516-4800	Promotional Activities	3,525	9,500	-	
01-0516-4920	Other Current Charges	9,834	4,000	700	
01-0516-5110	Office Supplies	1,288	2,000	300	
01-0516-5210	Operating Supplies	13,428	9,100	9,900	
35-0516-5290	Operating Supplies	4,224	-	-	
13-0516-5290	Operating Supplies	-	5,100	-	
01-0516-5410	Book & Publications	77	100	200	
01-0516-5430	Memberships	614	200	100	
01-0516-5440	Training	1,335	9,700	2,000	
<b>OPERATING SUBTOTAL</b>		<b>92,148</b>	<b>122,400</b>	<b>41,900</b>	<b>-66%</b>
01-0516-6410	Capital Equipment	23,418	-	-	
21-0516-6400	Capital Equipment	-	140,000	-	
35-0516-6400	Capital Equipment	47,440	13,800	-	
35-0516-6952	Vehicle Replacement	-	24,500	-	
<b>CAPITAL SUBTOTAL</b>		<b>70,858</b>	<b>178,300</b>	<b>-</b>	<b>-100%</b>
01-0516-6905	Interfund Transfer	34,460	-	-	
<b>OTHER SUBTOTAL</b>		<b>34,460</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>IT DIVISION TOTAL</b>		<b>\$312,007</b>	<b>\$430,000</b>	<b>\$176,600</b>	<b>-59%</b>





## Finance Division

### Budgetary Highlights

Within the Finance Division, total costs are increasing 14% or \$46,000. Personnel expenses include merit increases of up to 4%, current FRS rates, and incremental increases in health and dental insurance. Operating expenses are projected to increase \$36,800 or 9%. The majority of these costs (\$23,300) are expenses that had formerly been in the IT Division. The remaining operating increase of \$13,500 includes the increased audit costs (\$2,300), incremental increases in technology contracts (\$2,700), an increase in bank fees (\$2,500), and two computer replacements for staff (\$2,500).

### Line Item Budget

		FY 2020	FY 2021	FY 2022	
		Actual	Budget	Budget	% Chg
01-0513-1200	Salaries full-time	161,713	178,800	174,800	
01-0513-1300	Salaries part-time	13,663	19,600	20,300	
01-0513-1503	Education Pay	3,300	2,700	3,300	
01-0513-2100	FICA	12,755	15,400	15,100	
01-0513-2210	Retirement	36,443	33,000	44,400	
01-0513-2310	Health & Life Insurance	31,858	35,900	36,800	
01-0513-2320	LT Disability Insurance	347	500	400	
01-0513-2400	Workers' Compensation	146	300	300	
<b>PERSONNEL SUBTOTAL</b>		<b>260,225</b>	<b>286,200</b>	<b>295,400</b>	<b>3%</b>
01-0513-3200	Professional Services	4,100	15,000	17,300	
01-0513-3400	Contractual Services	7,586	15,200	19,300	
01-0513-4000	Travel & Per Diem	45	1,200	1,000	
01-0513-4110	Phone & Internet	1,817	1,800	2,000	
01-0513-4120	Postage	1,624	2,000	2,000	
01-0513-4320	Utilities	-	-	400	
01-0513-4500	Insurance	-	-	13,400	
01-0513-4690	Repair & Maintenance	-	-	2,200	
01-0513-4790	Printing	203	600	2,500	
01-0513-4909	Bank Fees	482	300	5,000	
01-0513-4990	Other Current Charges	-	-	2,500	
01-0513-5110	Office Supplies	1,054	1,000	1,000	
01-0513-5210	Operating Supplies	1,511	900	5,400	
21-0513-5290	Operating Supplies	523	-	-	
01-0513-5410	Book, Pubs. Memberships.	589	800	1,600	
01-0513-5440	Training	2,226	2,000	2,000	
<b>OPERATING SUBTOTAL</b>		<b>21,760</b>	<b>40,800</b>	<b>77,600</b>	<b>90%</b>
<b>FINANCE DIVISION TOTAL</b>		<b>\$ 281,985</b>	<b>\$327,000</b>	<b>\$373,000</b>	<b>14%</b>



## Performance Measures

	FY 2019	FY 2020	FY 2021	FY 2022 Projected
<b>Outputs</b>				
Purchase Orders Issued	2,264	2,664	2,626	2,600
Payroll Direct Deposit Transactions	4,180	4,795	4,910	4,800
Technology devices supported	306	282	293	293
Website Home Page Views	61,574	66,594	66,594	66,000
<b>Efficiency Measures</b>				
Payroll Processed by Direct Deposit	100%	100%	100%	100%
General Fund ending Unassigned Fund Balance as a % of originally adopted budget. (Target > 25%)	35%	27%	33%	30%
Competitive purchasing solicitations issued / as a % of Major Purchases	4 / 24%	7 / 50%	4 / 40%	12 / 80%
Live Checks Issued / % Voided	2,088 / 2.2%	2,516 / 5.0%	2,513 / 2.7%	2,500 / <3.0%
<b>Effectiveness Measures</b>				
GFOA Distinguished Budget and Comprehensive Annual Financial Reporting Awards Received	Y	Y	Y	Y
Website Scores by SiteImprove				
Digital Certainty Index	N/A	91.0	92.0	Target > 90
Quality Assurance	N/A	99.0	99.1	Target > 90
ADA Accessibility	N/A	87.3	93.4	Target > 90
Search Engine Optimization	N/A	86.8	83.8	Target > 90

City Councilors and the City Manager celebrate being debt free on October 1, 2019.



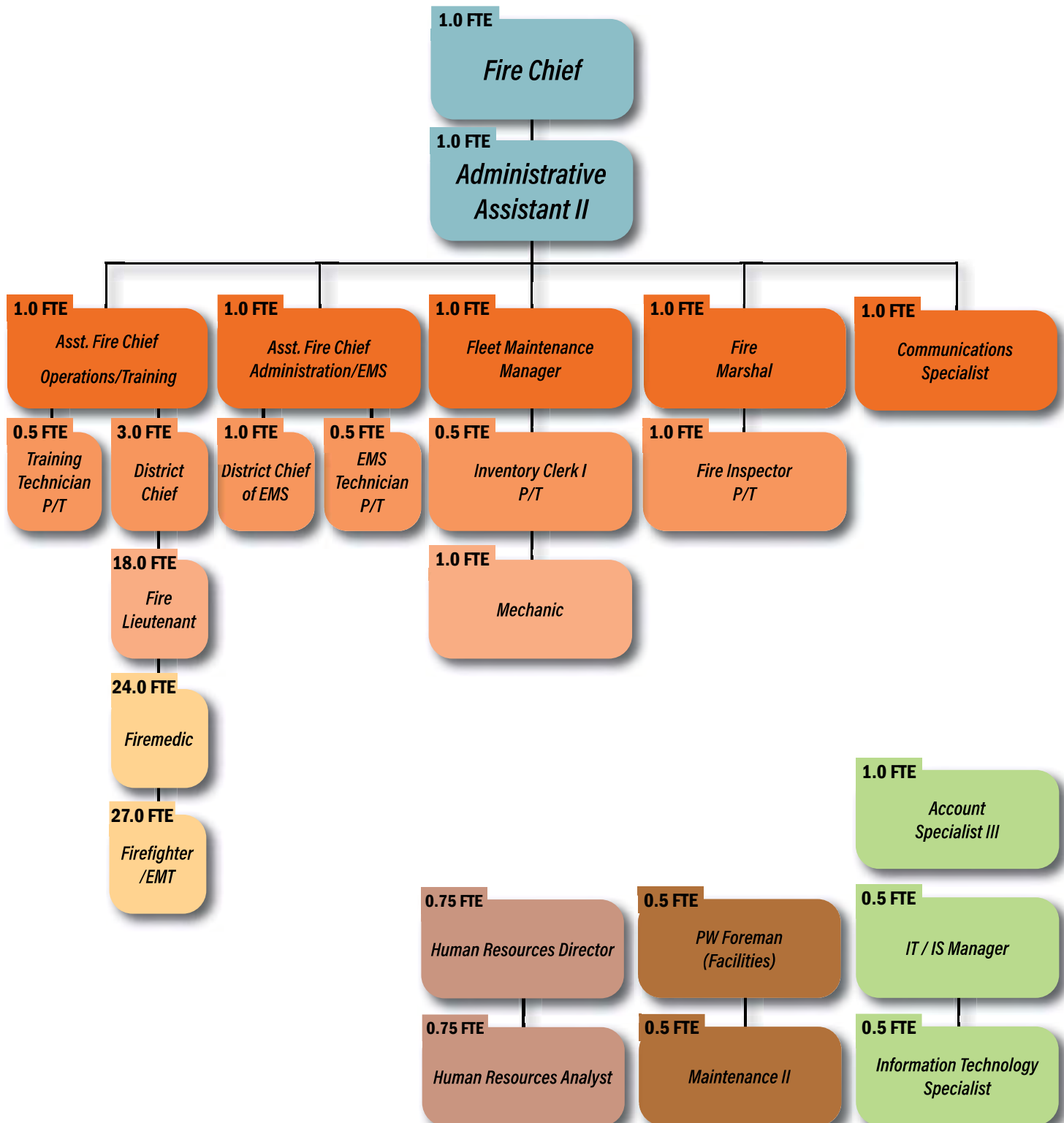




# **FIRE RESCUE**

City of Seminole  
FY 2021-2022 Adopted Budget





# Fire Rescue



## Department Responsibilities

The Fire Rescue Department is divided into six divisions: Fire Administration, Emergency Medical Services (EMS), Life Safety Services, Fire Training, Fleet Maintenance, and Fire Operations. EMS and Fire Operations personnel are divided into three shifts, each lasting twenty-four hours. The Department operates from four fire stations providing comprehensive public safety services that include emergency fire, rescue, hazardous materials mitigation and medical services, fire prevention, code enforcement, and public education.

The Department staffs four advanced life support (ALS) fire engines, one aerial Basic Life Support (BLS) truck, an ALS support heavy rescue vehicle and a District Chief vehicle on a 24-hour a day basis. A hazardous materials vehicle, a brush fire fighting vehicle, a marine unit, and a number of support vehicles are staffed as needed. All field personnel and officers are State of Florida certified firefighters and are either Emergency Medical Technicians (EMTs) or Paramedics. The Insurance Services Office (ISO) Public Protection Classification rating for the Seminole Fire District is a Class 1 rating (on a ten-point scale with one being the best).

## Budget Summary

The Fire Rescue Department's budget is increasing 11% or \$1,142,400 in FY22.

BY DIVISION	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
Fire Administration	1,332,425	1,028,900	1,847,000	
Emergency Medical Services	2,551,549	2,628,200	2,848,800	
Life Safety Services	165,885	226,900	236,300	
Fire Training	191,858	214,900	217,900	
Fleet Maintenance	528,316	313,200	257,700	
Fire Operations	6,039,249	6,176,000	6,322,800	
<b>Total</b>	<b>\$10,809,282</b>	<b>10,588,100</b>	<b>11,730,500</b>	<b>11%</b>

BY FUND	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
General Fund	10,332,159	10,437,100	10,789,200	
Grants Fund	1,413	1,000	1,000	
Local Infrastructure Sales Tax Fund	-	150,000	150,000	
CIP Fund	475,710	-	790,300	
<b>Total</b>	<b>\$10,809,282</b>	<b>10,588,100</b>	<b>11,730,500</b>	<b>11%</b>

# Fire Rescue



## Budget Summary

BY EXPENSE CATEGORY	FY 2020	FY 2021	FY 2022	
	Actual	Budget	Budget	% Chg
Personnel	8,277,560	8,641,700	9,302,800	
Operating	1,407,491	1,506,600	1,621,400	
Capital	858,429	439,800	806,300	
Other	265,802	-	-	
<b>Total</b>	<b>\$10,809,282</b>	<b>\$10,588,100</b>	<b>\$11,730,500</b>	<b>11%</b>

## Staffing

### Shown in Full-time Equivalents (FTE)

	FY 2020	FY 2021	FY 2022	Position
Full-Time Positions	Budget	Budget	Budget	Change
Fire Chief	1	1	1	0
Asst. Fire Chief of EMS	1	1	1	0
Asst. Fire Chief Ops. & Training	1	1	1	0
District Chief	3	3	3	0
District Chief of EMS	1	1	1	0
Lieutenant	18	18	18	0
FF/Paramedic	24	24	24	0
Firefighter/EMT	27	27	27	0
Fire Marshal	1	1	1	0
Fire Inspector	0	0	0	0
Public Affairs Officer	1	0	0	0
Communications Specialist	0	1	1	0
Maintenance Supervisor	1	1	1	0
Mechanic	1	1	1	0
Administrative Assistant II	1	1	1	0
Human Resources Director*	1	1	0.75	-0.25
Human Resources Analyst*	0	0	0.75	0.75
Payroll Specialist III **	1	1	1	0
IT/IS Manager**	0.5	0.5	0.5	0
IT Specialist**	0.5	0.5	0.5	0
Public Works Foreman***	0.5	0.5	0.5	0
Building Maint. Tech. II***	0.5	0.5	0.5	0
<b>Part-Time Positions</b>				
Fire Inspector	1	1	1	0
Training Technician	0.5	0.5	0.5	0
Counter Clerk	0.5	0.5	0.5	0
EMS Technician	0.5	0.5	0.5	0
<b>TOTAL FTE</b>	<b>87.5</b>	<b>87.5</b>	<b>88</b>	<b>0.5</b>

\* Positions partially funded by Fire Administration but operate in Human Resources Department.

\*\* Positions funded by Fire Administration but operate in Finance Department.

\*\*\* Positions partially funded by Fire Administration but operate in Public Works Department.



# Fire Rescue

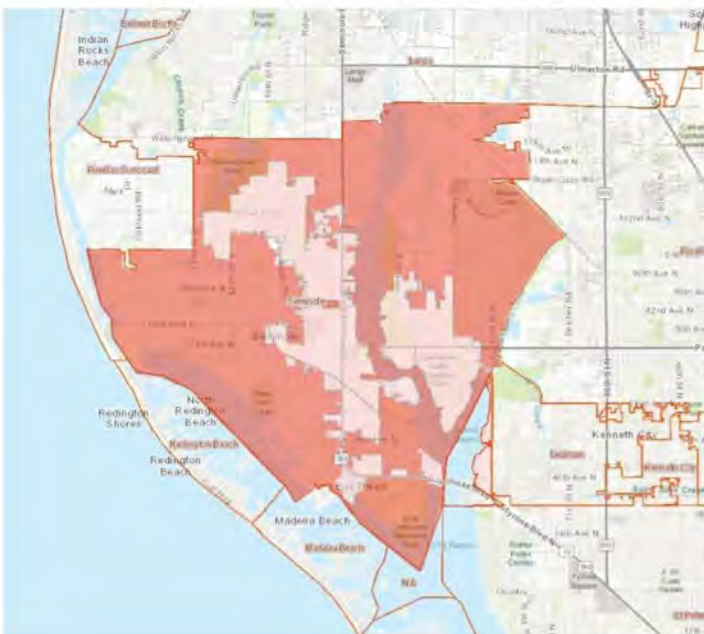


## Performance Measures

	FY 2019	FY 2020	FY 2021	FY 2022 Projected
<b>Outputs</b>				
Total Department Responses*	12,713	13,511	13,511	13,000
Number of Periodic Fire Inspections	261	944	944	900
Number of Residents Taught Fire Safety*	8,706	125	125	5,000
Number of Residents Taught CPR, AED or First Aid Education*	355	60	60	200
Number of Community Emergency Response Team (CERT) Training Graduates*	40	0	0	50
<b>Efficiency Measures</b>				
Fire Rescue operating costs per capita (estimate of 110,000 includes unincorporated Pinellas County residents)	\$98.27	\$95.97	\$95.26	\$106.64
<b>Effectiveness Measures</b>				
ISO fire insurance rating (Target: At or below 3, peer group average)	1	1	1	1
Response Time Compliance	100%	100%	100%	100%
Percentage of Responses Handled by First Due Apparatus	95.5%	96.0%	96.0%	>80%

\*Impacted by COVID-19.

Seminole City Limits (pink)  
Seminole Fire Rescue Service Area (red)



# Fire Rescue



## Fire Administration Division

### Budgetary Highlights

Within Fire Administration's budget, total costs are increasing 80% or \$818,100 due to several vehicle replacements. Personnel costs reflect a 9% increase due to merit increases, current, FRS rates for civilian employees, and increases in Workers' Compensation insurance. Operating expenses include HVAC replacements at Fire Station 31 (\$25,000) and the replacement of 9 bay doors at Fire Station 29 (\$90,000). Capital expenses for FY22 will increase \$639,500 and include the replacement of Marine 31 (\$83,000), two staff vehicles (\$42,500) and Engine 29 (\$515,300).

### Line Item Budget

		FY 2020	FY 2021	FY 2022	
		Actual	Budget	Budget	% Chg
01-1522-1200	Salaries	406,127	413,600	440,900	
01-1522-1400	Overtime	1,882	2,200	2,200	
01-1522-1503	Education Pay	7,920	4,000	5,300	
01-1522-1500	Allowances	1,612	2,300	1,500	
01-1522-2100	FICA	30,335	32,100	34,200	
01-1522-2230	Retirement	50,260	51,200	66,900	
01-1522-2310	Health & Life Insurance	76,906	90,000	94,300	
01-1522-2320	LT Disability Insurance	728	900	900	
01-1522-2400	Workers' Compensation	3,831	4,800	6,600	
<b>PERSONNEL SUBTOTAL</b>		<b>579,600</b>	<b>601,100</b>	<b>652,800</b>	<b>9%</b>
01-1522-3101	Professional Services	53,089	51,200	51,800	
01-1522-3400	Contractual Services	27,638	25,800	25,200	
01-1522-4000	Travel & Per Diem	279	4,000	5,000	
01-1522-4110	Phone & Internet	18,247	18,000	15,800	
01-1522-4120	Postage	1,278	1,200	1,200	
01-1522-4310	Electricity	17,942	23,000	19,000	
01-1522-4320	Water/Sewer	406	600	600	
01-1522-4490	Rentals & Leases	71,930	72,000	72,000	
01-1522-4500	Insurance	37,970	15,000	14,000	
01-1522-4610	Repair & Maintenance	4,181	9,500	9,600	
35-0522-4690	Repair & Maintenance- CIP Fund	-	-	134,000	
01-1522-4721	Printing	790	1,100	1,100	
01-1522-4910	Other Current Expenses	1,356	1,000	1,000	
01-1522-5110	Office Supplies	3,213	5,000	5,300	
01-1522-5210	Operating Supplies	23,611	26,000	25,500	
13-0522-5239	Grant Operating Supplies	1,413	1,000	1,000	
01-1522-5400	Books, Pubs. & Memberships	1,729	1,800	2,000	
01-1522-5440	Training	2,228	4,800	3,800	
<b>OPERATING SUBTOTAL</b>		<b>267,298</b>	<b>261,000</b>	<b>387,900</b>	<b>-2%</b>



# Fire Rescue



21-0522-6200	Capital Buildings	-	150,000	150,000	
35-0522-6400	Capital Equipment	-	-	15,500	
01-1522-6400	Capital Equipment	9,887	16,800	-	
35-0522-6917	Capital Equipment	475,710	-	640,800	
<b>CAPITAL SUBTOTAL</b>		<b>485,597</b>	<b>166,800</b>	<b>806,300</b>	<b>383%</b>
<b>TOTAL FIRE ADMINISTRATION</b>		<b>\$1,332,495</b>	<b>\$1,028,900</b>	<b>\$1,847,000</b>	<b>80%</b>



## Emergency Medical Services (EMS) Division

### Budgetary Highlights

In the Emergency Medical Services (EMS) Division, total costs are budgeted to increase 8% or \$220,600. Major contributors of projected cost increases include the merit increases of 4% and the planned retirement of a senior staff member. Pension costs are budgeted to increase \$102,000 as the actuarial assumption for the rate of return has dropped from 7.75% in FY21 to 7.0% in FY22 to better align with market forecasts. Workers' compensation insurance for firefighters is also budgeted to increase 17% in this Division. Operating expenses are decreasing \$25,400, due to a decrease in liability rate and vehicle repair and maintenance costs.

### Line Item Budget

		FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
01-1622-1200	Salaries	1,234,772	1,263,800	1,337,100	
01-1622-1202	Relief Staffing	389,147	427,800	473,000	
01-1622-1402	Overtime	167,597	-	-	
01-1622-1503	Special Pays	48,603	26,400	21,600	
01-1622-1509	Allowances	4,943	5,500	4,900	
01-1622-2100	FICA	119,247	96,000	100,000	
01-1622-2230	Retirement	177,346	230,400	332,400	
01-1622-2310	Health & Life Insurance	180,224	229,800	249,000	
01-1622-2320	LT Disability Insurance	1,799	3,000	3,100	
01-1622-2400	Workers' Compensation	27,206	43,600	51,200	
01-1622-2500	Unemployment Compensation	-	2,000	2,000	



# Fire Rescue



PERSONNEL SUBTOTAL		2,350,886	2,328,300	2,574,300	11%
01-1622-3101	Professional Services	27,250	28,000	25,900	
01-1622-4500	Insurance	93,438	50,900	39,200	
01-1622-4660	Repair & Maintenance	121,820	116,100	110,400	
01-1622-4912	Licenses & Permits	600	3,300	1,000	
01-1622-5240	Operating Supplies	98,510	101,000	97,400	
01-1622-5430	Memberships	290	600	600	
OPERATING SUBTOTAL		341,908	299,900	274,500	-8%
TOTAL EMS		\$2,692,794	\$ 2,628,200	\$ 2,848,800	8%



# Fire Rescue



## Life Safety Services Division

### Budgetary Highlights

Within the Life Safety Division, costs are increasing 4% or \$9,400 and reflect merit increases, current FRS rates, and nominal increases in health and dental insurance.

<i>Line Item Budget</i>		FY 2020	FY 2021	FY 2022	
		Actual	Budget	Budget	% Chg
01-1722-1200	Salaries full-time	79,166	91,200	96,700	
01-1722-1310	Salaries part-time	16,251	41,800	41,900	
01-1722-1400	Overtime	-	1,300	1,300	
01-1722-1503	Special Pay	110	1,400	600	
01-1722-1504	Allowances	600	1,300	1,300	
01-1722-2100	FICA	6,734	10,400	10,900	
01-1722-2210	Retirement	8,396	11,300	17,100	
01-1722-2310	Health/Life Insurance	17,576	29,200	29,900	
01-1722-2320	LT Disability Insurance	150	200	200	
01-1722-2400	Workers' Compensation	4,224	3,100	1,800	
<b>PERSONNEL SUBTOTAL</b>		<b>133,208</b>	<b>191,200</b>	<b>201,700</b>	<b>5%</b>
01-1722-3101	Professional Services	1,340	700	700	
01-1722-3400	Contractual Services- Technology	-	2,300	2,300	
01-1722-4000	Travel & Per Diem	503	2,200	2,400	
01-1722-4110	Phone & Internet	3,307	4,000	4,000	
01-1722-4120	Postage	23	400	400	
01-1722-4520	Insurance	1,444	1,600	900	
01-1722-4660	Repair & Maintenance	862	2,100	2,500	
01-1722-4721	Printing	515	500	500	
01-1722-5110	Office Supplies	775	700	700	
01-1722-5240	Operating Supplies	10,172	8,600	7,600	
01-1722-5410	Books & Publications	1,484	2,000	2,000	
01-1722-5430	Memberships	20	500	500	
01-1722-5440	Training	12,233	10,100	10,100	
<b>OPERATING SUBTOTAL</b>		<b>32,677</b>	<b>35,700</b>	<b>34,600</b>	<b>-3%</b>
<b>TOTAL LIFE SAFETY SERVICES</b>		<b>\$165,885</b>	<b>\$226,900</b>	<b>\$236,300</b>	<b>4%</b>



# Fire Rescue



## Fire Training Division

### Budgetary Highlights

In the Fire Training Division, expenses are budgeted to increase 1% or \$3,000.

<i>Line Item Budget</i>		FY 2020	FY 2021	FY 2022	
		Actual	Budget	Budget	% Chg
01-1822-1200	Salaries Full-time	83,832	91,500	90,300	
01-1822-1310	Salaries Part-time	13,443	14,100	14,000	
01-1822-1500	Special Pays	600	-	-	
01-1822-1500	Allowances	913	800	800	
01-1822-2100	FICA	7,046	8,200	8,100	
01-1822-2210	Retirement	11,946	17,900	24,800	
01-1822-2230	Health & Life Insurance	17,746	19,800	16,500	
01-1822-2310	LT Disability Insurance	-	200	200	
01-1822-2320	Workers' Compensation	2,821	3,400	3,800	
<b>PERSONNEL SUBTOTAL</b>		<b>138,348</b>	<b>155,900</b>	<b>158,500</b>	<b>2%</b>
01-1822-3101	Professional Services	740	800	800	
01-1822-4000	Travel & Per Diem	1,766	3,400	3,800	
01-1822-4110	Phone & Internet	1,660	1,800	1,800	
01-1822-4120	Postage	-	100	100	
01-1822-4520	Insurance	392	500	800	
01-1822-4600	Repair & Maintenance	715	3,000	2,800	
01-1822-5110	Office Supplies	6	400	400	
01-1822-5210	Operating Supplies	22,308	16,800	16,700	
01-1822-5410	Books, Pubs., Memberships	1,223	1,400	1,400	
01-1822-5440	Training	22,905	20,800	20,800	
01-1822-5490	Tuition Reimbursement	1,795	10,000	10,000	
<b>OPERATING SUBTOTAL</b>		<b>53,510</b>	<b>59,000</b>	<b>59,400</b>	<b>1%</b>
<b>TOTAL FIRE TRAINING DIVISION</b>		<b>\$191,858</b>	<b>\$214,900</b>	<b>\$217,900</b>	<b>12%</b>



# Fire Rescue



## Fleet Maintenance Division

### Budgetary Highlights

Within the Fleet Maintenance Division, costs are budgeted to decrease 18% or \$55,500. The primary factor for the decrease is the elimination of one-time capital costs in FY21.

### Line Item Budget

		FY 2020	FY 2021	FY 2022	
		Actual	Budget	Budget	% Chg
01-1922-1200	Salaries full-time	137,957	135,600	135,900	
01-1922-1310	Salaries part-time	13,275	13,800	14,300	
01-1922-1400	Overtime	491	1,300	1,300	
01-1922-1500	Allowances	1,000	1,300	1,100	
01-1922-2100	FICA	11,004	11,600	11,600	
01-1922-2210	Retirement	14,201	13,600	18,100	
01-1922-2310	Health & Life Insurance	28,432	32,000	25,000	
01-1922-2320	Long-term Disability Insurance	280	400	300	
01-1922-2400	Workers' Compensation	1,926	2,900	3,300	
<b>PERSONNEL SUBTOTAL</b>		<b>208,566</b>	<b>212,500</b>	<b>210,900</b>	<b>-1%</b>
01-1922-3101	Professional Services	-	200	200	
01-1922-3424	Contractual Services	2,156	4,600	8,800	
01-1922-4000	Travel & Per Diem	41	-	-	
01-1922-4110	Communications	3,399	3,500	4,500	
01-1922-4120	Postage	-	200	200	
01-1922-4310	Electricity	5,869	6,100	6,100	
01-1922-4320	Water, Sewer	750	600	600	
01-1922-4330	Propane	-	300	300	
01-1922-4512	Insurance	7,127	5,300	4,500	
01-1922-4600	Repair & Maintenance	12,933	13,600	12,300	
01-1922-4922	Licenses & Permits	-	200	200	
01-1922-5110	Office Supplies	1,153	300	300	
01-1922-5210	Operating Supplies	12,132	7,900	8,400	
01-1922-5440	Training	-	400	400	
<b>OPERATING SUBTOTAL</b>		<b>45,561</b>	<b>43,200</b>	<b>46,800</b>	<b>8%</b>
01-1922-6200	Capital Buildings	161,103	-	-	
01-1922-6490	Capital Equipment	113,086	57,500	-	
<b>CAPITAL SUBTOTAL</b>		<b>274,189</b>	<b>57,500</b>	<b>-</b>	<b>-100%</b>
<b>TOTAL FLEET MAINTENANCE DIVISION</b>		<b>\$528,316</b>	<b>\$313,200</b>	<b>\$257,700</b>	<b>-18%</b>

# Fire Rescue



## Fire Operations Division

### Budgetary Highlights

In the Fire Operations Division, total expenses are projected to increase 2%, or \$146,800, in FY22. Personnel costs reflect a \$275,500 increase in Fire Pension costs due to a decrease in the actuarial assumed rate of return from 7.75% in FY21 to 7.00% in FY22. Operating costs are increasing 1%, or \$10,400, and include interior painting and exterior sealing and painting at Fire Station #29 (\$19,000).

### Line Item Budget

		FY 2020	FY 2021	FY 2022	
		Actual	Budget	Budget	% Chg
01-2522-1200	Salaries full-time	2,651,703	3,151,800	3,209,100	
01-2522-1310	Salaries part-time	17,190	18,400	19,200	
01-2522-1402	Overtime	219,735	165,000	165,000	
01-2522-1503	Special Pay	45,600	80,800	83,700	
01-2522-1504	Allowances	13,440	15,900	16,400	
01-2522-2100	FICA	232,245	244,800	246,800	
01-2522-2210	Retirement	1,082,920	716,200	990,100	
01-2522-2310	Health & Life Insurance	508,489	641,300	634,300	
01-2522-2320	Long-term Disability Insurance	7,248	7,500	7,600	
01-2522-2400	Workers' Compensation	88,434	112,600	132,400	
<b>PERSONNEL SUBTOTAL</b>		<b>4,867,002</b>	<b>5,154,300</b>	<b>5,504,600</b>	<b>7%</b>
01-2522-3110	Professional Services	30,765	38,600	42,000	
01-2522-3400	Contractual Services	46,172	56,200	47,400	
01-2522-3504	Administrative Charges	247,176	287,200	287,200	
01-2522-4000	Travel & Per Diem	1,969	4,100	3,700	
01-2522-4110	Phone & Internet	22,850	22,400	19,000	
01-2522-4120	Postage	646	600	600	
01-2522-4311	Electricity	55,051	58,000	58,000	
01-2522-4310	Water/Sewer & Storm. Fees	12,715	11,900	12,300	
01-2522-4330	Natural Gas	4,290	5,500	5,500	
01-2522-4333	Propane	966	1,400	1,400	
01-2522-4512	Insurance	27,156	27,600	38,900	
01-2522-4600	Repair & Maintenance	106,540	106,200	112,100	
01-2522-4721	Printing	125	300	300	
01-2522-4912	Licenses & Permits	390	4,000	500	
01-2522-5110	Office Supplies	3,129	2,800	4,000	
01-2522-5210	Operating Supplies	237,215	174,400	178,600	
01-2522-5410	Books, Pubs. & Memberships.	2,283	1,600	1,700	



# Fire Rescue



01-2522-5440	Training	12,663	5,000	5,000	
	<b>OPERATING SUBTOTAL</b>	<b>812,101</b>	<b>807,800</b>	<b>818,200</b>	<b>1%</b>
01-2522-6400	Capital Equipment	107,054	215,500	-	
	<b>CAPITAL SUBTOTAL</b>	<b>107,054</b>	<b>215,500</b>	<b>-</b>	<b>-100%</b>
01-2522-6904	Interfund Transfer	265,802	-	-	
	<b>OTHER SUBTOTAL</b>	<b>265,802</b>	<b>215,500</b>	<b>-</b>	<b>-100%</b>
<b>TOTAL FIRE OPERATIONS</b>		<b>\$6,051,959</b>	<b>\$6,177,600</b>	<b>\$6,322,800</b>	<b>2%</b>







# **HUMAN RESOURCES**

City of Seminole  
FY 2021-2022 Adopted Budget



**0.25 FTE**

*Human Resources Director*

**0.25 FTE**

*Human Resources Analyst*



# Human Resources



## Department Responsibilities

This Department is newly established in the FY22 Budget and reflects the programs and activities associated with personnel and risk management. Personnel costs reflect 25% of the Human Resources Director and new Human Resources Analyst positions. In addition, retirement payouts, the impact of minimum wage increases, and the cost of implementing the 2021 Class & Compensation Study is included in the personnel budget. These costs will be allocated to the appropriate departments through a Budget Amendment later in the fiscal year. Operating expenses include advertisements, pre-employment screening for new hires, and a proposal to provide a benefit enhancement to the City's vision insurance program for all employees. All operating expenses had previously been in the Finance Department's budget.

## Budgetary Highlights

The Human Resources Department budget is new in FY22.

## Budget Summary

BY EXPENSE CATEGORY	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Budget % Chg
Personnel	-	-	330,800	
Operating	-	-	59,000	
Capital	-	-	-	
Other	-	-	-	
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$389,800</b>	<b>N/A</b>

BY FUND	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
General Fund	-	-	389,800	
<b>Total</b>	<b>\$-</b>	<b>\$ -</b>	<b>\$389,800</b>	<b>N/A</b>

## Staffing

Shown in Full-time Equivalents (FTE)

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Position Change
Full-Time Positions	0	0	0.5	0.5
Part-Time Positions	0	0	0	0
<b>TOTAL FTE</b>	<b>0</b>	<b>0</b>	<b>0.5</b>	<b>0.5</b>

# Human Resources



## Line Item Budget

		FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
01-1503-1200	Salaries Full-Time	-	-	297,400	
01-1513-1503	Special Pay	-	-	700	
01-1513-2100	FICA	-	-	2,500	
01-1513-2210	Retirement	-	-	7,600	
01-1513-2310	Health & Life Insurance	-	-	7,500	
01-1513-2320	Long-term Disability Insurance	-	-	100	
01-1513-2400	Workers' Compensation	-	-	-	
01-1513-2500	Unemployment	-	-	15,000	
	<b>PERSONNEL SUBTOTAL</b>	-	-	330,800	N/A
01-1503-3101	Professional Services	-	-	20,000	
01-1513-3490	Contractual Services	-	-	15,500	
01-1513-4120	Postage	-	-	100	
01-1513-4500	Insurance	-	-	-	
01-1513-4800	Promotional Activities	-	-	9,500	
01-1513-4920	Advertising	-	-	3,000	
01-1513-5110	Office Supplies	-	-	-	
01-1513-5290	Operating Supplies	-	-	3,400	
01-1513-5440	Conferences/Training	-	-	7,500	
	<b>OPERATING SUBTOTAL</b>	-	-	59,000	N/A
	<b>TOTAL HUMAN RESOURCES</b>	-	-	389,800	N/A

## Performance Measures

	FY 2019	FY 2020	FY 2021	FY 2022 Projected
<b>Outputs</b>				
New Employees Hired	N/A	N/A	49	45
Employment Applications Processed	N/A	N/A	546	550
# Workers Compensation Claims	N/A	N/A	29	25
Employee Trainings Held	N/A	N/A	15	15
<b>Efficiency Measures</b>				
Electronic Form Velocity (% Completed < 1 Week)	N/A	N/A	81%	85%
Employee Turnover Rate/ State and Local Govt. Benchmark	15.60%/ 19.60%	18.60%/ 21.20%	19.70%/ 21.20%	20.00%/ N/A
<b>Effectiveness Measures</b>				
% Health Insurance Participation	N/A	N/A	83.50%	85%
% 457b Retirement Savings Participation	N/A	N/A	39%	40%
Workers' Compensation Modification (Mod) Rate	1.02	0.95	0.87	0.90



# **LAW ENFORCEMENT**

City of Seminole  
FY 2021-2022 Adopted Budget





**Services are contracted out to the  
Pinellas County Sherriff's Office.  
No City staff are allocated to  
Law Enforcement.**

# Law Enforcement



## Department Responsibilities

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

## Budgetary Highlights

The contract for the Pinellas County Sheriff's Office to provide general law enforcement services increased 3.2% in FY22. Funding for additional neighborhood patrols and traffic enforcement is flat, yielding a 3.0% increase overall.

## Budget Summary

BY EXPENSE CATEGORY	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
Personnel	-	-	-	
Operating	1,838,874	1,950,500	2,009,400	
Capital	-	-	-	
Other	-	-	-	
<b>Total</b>	<b>\$1,838,874</b>	<b>\$1,950,500</b>	<b>\$2,009,400</b>	<b>3%</b>

BY FUND	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
General Fund	1,786,677	1,950,500	2,009,400	
<b>Total</b>	<b>\$1,786,677</b>	<b>\$1,950,500</b>	<b>\$2,009,400</b>	<b>3%</b>

## Staffing

Shown in Full-time Equivalents (FTE)

	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Position Change
None	0	0	0	0
<b>TOTAL FTE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FY 2020      FY 2021      FY 2022

# Law Enforcement



## Line Item Budget

	Actual	Budget	Budget	% Chg
01-0521-3440 Sheriff's Office Contractual Services.	1,774,735	1,836,400	1,895,300	
01-0521-3490 Other Contractual Services	63,360	112,600	112,600	
01-0521-4110 Phone & Internet	779	1,500	1,500	
<b>OPERATING SUBTOTAL</b>	<b>1,838,874</b>	<b>1,950,500</b>	<b>2,009,400</b>	<b>3%</b>
<b>TOTAL LAW ENFORCEMENT</b>	<b>\$1,838,874</b>	<b>\$1,950,500</b>	<b>\$2,009,400</b>	<b>3%</b>

## Performance Measures

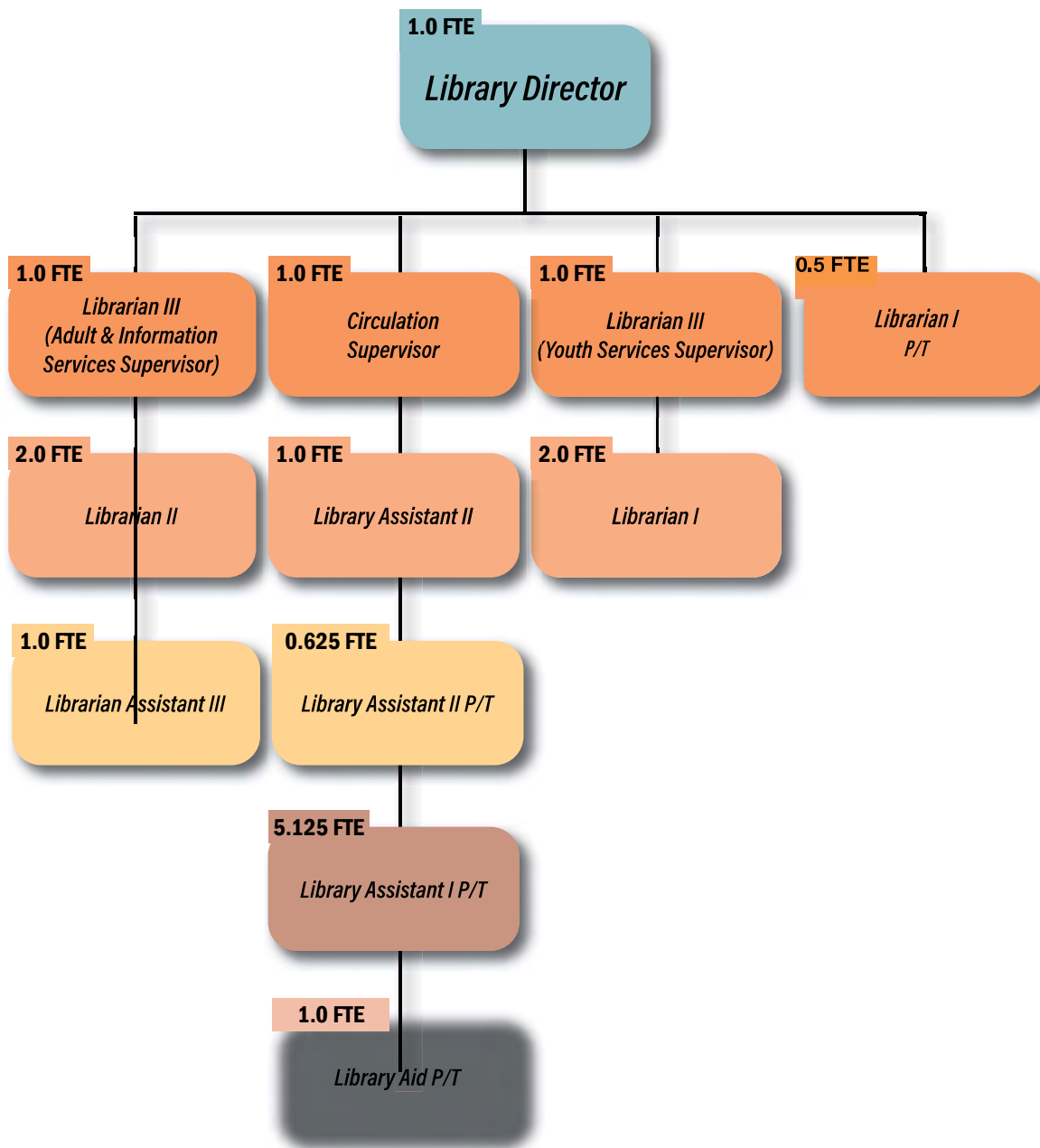
	FY 2019	FY 2020	FY 2021	FY 2022 Projected
<b>Efficiency Measures</b>				
Law enforcement cost per capita	\$96.18	\$95.05	\$100.73	\$103.77





# **LIBRARY**

City of Seminole  
FY 2021-2022 Adopted Budget



# Library



## Department Responsibilities

Library Administration provides oversight of all library functions and the library facility including managing the operational and capital improvements budgets, monitoring and evaluating employee performance and ensuring staff are providing excellent customer service. Library Administration also coordinates relations with other city departments and divisions, and with other libraries and library organizations.

Circulation Services is responsible for the handling of library materials including check-out, check-in, reserves, overdue and fines associated with all library materials and for library card registrations. The Circulation Supervisor also has responsibility for coordinating the use of library meeting rooms and general supervision of library volunteers. Information Services helps patrons find information using the Library's vast collection of print and electronic resources, and provides reader advisory services for adult readers. Information Services staff members also assist patrons using the Library's public Internet computers and wireless Internet services, and by providing technology assistance with mobile devices used to access the Library's digital collections. Information Services staff select adult materials (including books, magazines, CDs, audio-books and DVD/Blu-Ray materials), review digital resources, and evaluate the print collection to maintain relevance and excellent condition. Information Services staff also design and implement relevant informational, leisurely and cultural programs for the adult community, and deliver outreach services to promote the Library and its resources.

Technical Services is responsible for the cataloging and processing of donated materials, and new materials purchased from vendors that arrives uncatalogued and unprocessed. Other responsibilities include discarding obsolete or badly damaged materials.

Youth Services is responsible for selecting children and young adult materials (including books, magazines, CDs, audio-books and DVD/Blu-Ray materials), and evaluating the youth collection to maintain relevance and excellent condition. Youth Services also provides reader advisory services for youth, and assistance to young students needing information for school assignments. Youth Services staff also encourage and promote the love of reading and lifelong learning for children of all ages, from pre-school through high school, by designing and implementing library programs, and providing outreach visits and group tours.

## Budget Summary

BY EXPENSE CATEGORY	FY 2020	FY 2021	FY 2022	% Chg
	Actual	Budget	Budget	
Personnel	958,073	1,025,200	995,900	
Operating	58,721	95,100	73,000	
Capital	81,777	115,000	115,000	
Other	-	-	-	
<b>Total</b>	<b>\$1,098,571</b>	<b>\$1,235,300</b>	<b>\$1,183,900</b>	<b>-4%</b>



# Library



## Budget Summary

BY FUND	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
General Fund	1,098,571	1,212,000	1,183,900	
Grants Fund	-	23,300	-	
<b>Total</b>	<b>\$1,098,571</b>	<b>\$1,235,300</b>	<b>\$1,183,900</b>	<b>-4%</b>

## Budgetary Highlights

The Library's budget for FY22 is decreasing 4% over the prior year's level. Cost savings in personnel are a result of retirements. Operating costs are decreasing \$22,100 due to the elimination of one-time costs in FY21 from the Grants Fund.

## Staffing

Shown in Full-time Equivalents (FTE)

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Position Change
<b>Full-Time Positions</b>				
Library Director	1	1	1	0
Circulation Supervisor	1	1	1	0
Librarian III	2	2	2	0
Librarian II	3	2	2	0
Librarian I	2	2	2	0
Library Assistant III	2	2	2	0
<b>Part-Time Positions</b>				
Librarian I	0.5	0.5	0.5	0
Library Assistant II	0.625	0.625	0.625	0
Library Assistant I	5.125	5.125	5.125	0
Library Aide	1	1	1	0
<b>TOTAL FTE</b>	<b>18.25</b>	<b>17.25</b>	<b>17.25</b>	<b>0</b>



# Library



## Line Item Budget

		Actual	Budget	Budget	% Chg
01-0571-1200	Salaries full-time	510,133	540,400	482,700	
01-0571-1310	Salaries part-time	204,271	211,700	218,000	
01-0571-1400	Overtime	826	1,000	1,500	
01-0571-1503	Education Pay	10,010	10,600	10,000	
01-0571-2100	FICA	54,628	58,400	54,400	
01-0571-2210	Retirement	77,535	78,100	100,900	
01-0571-2310	Health & Life Insurance	98,925	122,600	125,300	
01-0571-2320	LT Disability Insurance	1,091	1,300	1,200	
01-0571-2400	Workers' Compensation	654	1,100	1,900	
<b>PERSONNEL SUBTOTAL</b>		<b>958,073</b>	<b>1,025,200</b>	<b>995,900</b>	<b>-3%</b>
01-0571-3190	Professional Services	8,786	13,800	13,900	
01-0571-4000	Travel & Per Diem	171	1,200	1,200	
01-0571-4120	Postage	571	1,000	700	
01-0571-4410	Rentals/Leases	-	11,000	11,000	
01-0571-4610	Maintenance & Repair	1,108	2,000	2,000	
01-0571-4790	Printing	250	1,100	1,000	
01-0571-4912	Licenses & Permits	1,290	200	-	
01-0571-5110	Office Supplies	7,308	10,000	9,000	
01-0571-5290	Operating Supplies	29,742	19,500	23,200	
13-0571-5290	Operating Supplies	-	23,300	-	
01-0571-5410	Books, Pubs, Memberships	9,294	10,600	10,600	
01-0571-5440	Training	200	1,400	400	
<b>OPERATING SUBTOTAL</b>		<b>58,721</b>	<b>95,100</b>	<b>73,000</b>	<b>-23%</b>
01-0571-6600	Books, Pubs, Lib. Materials	80,777	115,000	115,000	
<b>CAPITAL SUBTOTAL</b>		<b>80,777</b>	<b>115,000</b>	<b>115,000</b>	<b>0%</b>
01-0571-6912	Interfund Transfer	1,000	-	-	
<b>OTHER SUBTOTAL</b>		<b>1,000</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>TOTAL LIBRARY</b>		<b>\$1,098,571</b>	<b>\$1,235,300</b>	<b>\$1,183,900</b>	<b>-4%</b>

## Performance Measures

	FY 2019	FY 2020	FY 2021	FY 2022 Projected
<b>Outputs</b>				
Hours Open to Public	3,678	2,271	2,631	3,630
Print Circulation	247,326	180,097	193,121	210,000
Digital Circulation	6,879	51,585	57,409	58,000
Total Print & Digital Circulation	254,205	231,682	250,530	268,000
Library Visits	223,195	120,097	92,945	180,000
Programs Held	803	728	395	700
Program Attendance	18,511	14,056	4,752	13,000



# Library



Volunteer Hours	2,102	3,669	1,636	2,500
Registered Cardholders	35,835	37,068	38,392	38,500

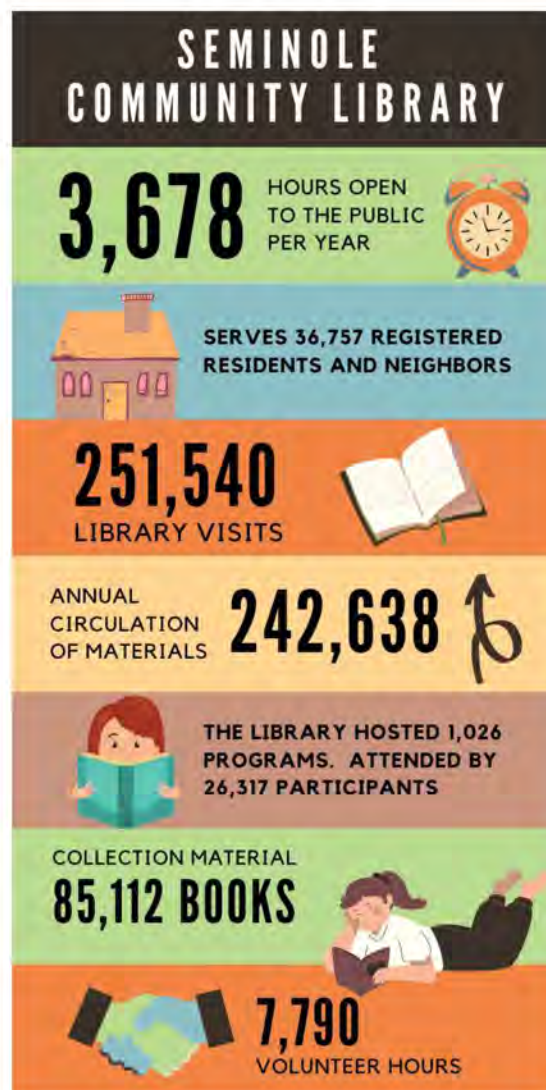
## Efficiency Measures

Library website hits*	51,624	57,474	53,796	55,000
Cost per circulation	\$3.07	\$3.17		\$3.11
Attendees of Library programming	\$10.53	\$13.06	\$36.13	\$15.10

## Effectiveness Measures

Circulation Rate per Cardholder	7.1	6.3	6.5	7.0
Summer reading participants	N/A	N/A	990	1,300
Annual Cost per Cardholder	\$32.63	\$29.70	\$26.95	\$29.21

\* Regular updates on the City's COVID-19 Reponse and its impact to Library operations was the cause for the increase in FY 2020.

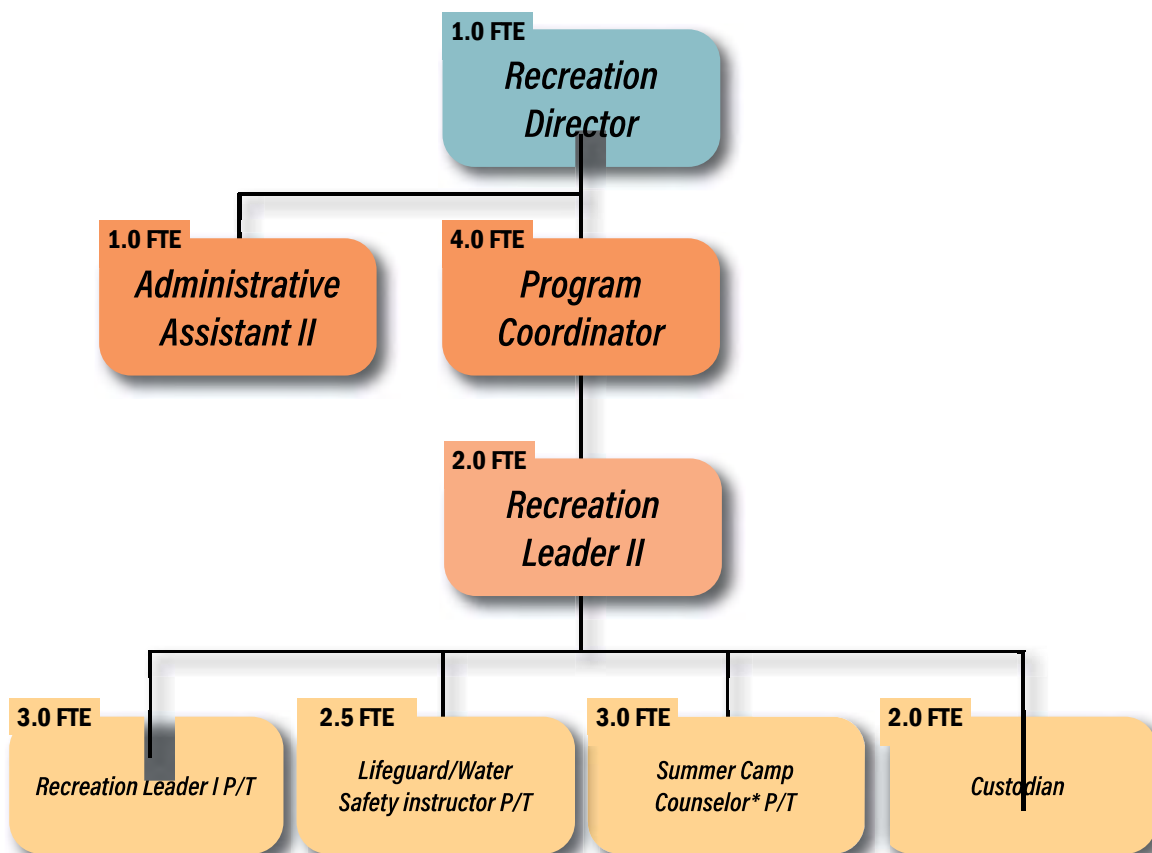






# **RECREATION**

City of Seminole  
FY 2021-2022 Adopted Budget



# Recreation



## Department Responsibilities

The Recreation Department offers three different Children's' Break Camps (Holiday, Spring and Summer Enrichment Camps), as well as providing care through various organized activities for the children of Seminole and surrounding cities during the time that the children are out of school. These activities include swimming, roller skating, crafts, ice skating, digital art, and special events.

Athletic programming for the community includes sports activities for men, women, boys and girls. Athletic opportunities will include adult basketball and volleyball, as well as youth basketball, soccer, flag football, swimming, cross country, and volleyball. The classes offered by this division reach all age groups throughout the City. The classes include athletics, art, hobbies, crafts, instructional classes, physical fitness, the arts, and children's play group.

The Recreation Division is also responsible for conducting special events for the community through such offerings as Halloween Field of Screams, Music in the Park, Winterfest, Fit Over 50, Holiday Night Parade, Breakfast with Santa, Pow Wow Festival, Holiday Craft Fair, and Tri-If-You-Dare.

## Budget Highlights

The FY22 Budget for the Recreation Department is decreasing by 27% or \$677,000 over the prior year's level.

## Budget Summary

BY DIVISION	FY 2020	FY 2021	FY 2022	% Chg
	Actual	Budget	Budget	
Athletics	69,370	109,500	121,000	
Aquatics	137,617	160,900	228,600	
Special Events	45,714	78,600	83,200	
Recreation	1,188,809	2,211,900	1,376,100	
<b>Total</b>	<b>\$1,441,510</b>	<b>\$2,485,900</b>	<b>\$1,808,900</b>	<b>-27%</b>

BY EXPENSE CATEGORY	FY 2020	FY 2021	FY 2022	% Chg
	Actual	Budget	Budget	
Personnel	677,253	857,900	961,800	
Operating	456,193	600,600	592,100	
Capital	30,770	1,027,400	255,000	
Other	160,405	-	-	
<b>Total</b>	<b>\$1,441,510</b>	<b>\$2,485,900</b>	<b>\$1,808,900</b>	<b>-27%</b>



# Recreation



## Budget Summary

BY FUND	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
General Fund	1,317,572	1,327,700	1,464,200	
Grants Fund	-	12,200	-	
Special Events Fund	45,714	78,600	83,200	
Local Infrastructure Sales Tax	-	1,000,000	155,000	
CIP Fund	78,225	67,400	99,500	
<b>Total</b>	<b>\$1,441,510</b>	<b>\$2,485,900</b>	<b>\$1,808,900</b>	<b>-27%</b>

## Staffing

Shown in Full-time Equivalents (FTE)	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Position Change
<b>Full-Time Positions</b>				
Recreation Director	1	1	1	0
Program Coordinator	4	4	4	0
Administrative Assistant II	1	1	1	0
Recreation Leader II	2	2	2	0
Custodian	2	2	2	0
<b>Part-Time &amp; Seasonal Positions</b>				
Recreation Leader I	3	3	3	0
Lifeguard/WSI/Pool Staff	2.5	2.5	2.5	0
Recreation Leader I (Camp Counselors)	3	3	3	0
<b>TOTAL FTE</b>	<b>18.5</b>	<b>18.5</b>	<b>18.5</b>	<b>0</b>



# Recreation



## Performance Measures

	FY 2019	FY 2020	FY 2021	FY 2022 Projected
<b>Outputs</b>				
Recreation Center Visits	81,637	35,435	41,289	47,089
Recreation Cards Issued	3,344	2,319	2,284	3,027
Special Event Attendees	28,956	15,014	16,173	21,898
Pool Visitors	7,888	8,564	9,692	8,817
Summer Camp Enrollees	2,247	1,708	2,100	2,100
Programs Offered	359	211	376	350
Athletic Enrollees	404	261	450	500
Number of Rentals	893	1,619	1,648	1,757
<b>Efficiency Measures</b>				
Recreation Cards per Capita	18%	12%	12%	16%
Recreation Operating Costs per Capita	\$62.10	\$59.80	\$63.15	\$68.06
Athletics Cost Recovery	N/A	N/A	38%	30%
Aquatics Cost Recovery	N/A	N/A	20%	9%
Special Events Cost Recovery	111%	89%	87%	109%
<b>Effectiveness Measures</b>				
Rental Income	\$85,923	\$86,371	\$65,598	\$67,398
% Pool Visitors with Membership (new)	N/A	N/A	43%	45%





# Recreation



## Athletics Program

### Budgetary Highlights

Within the Athletics Division, total expenses are increasing 11% or \$11,500. Personnel costs reflect a part-time position increasing from 20 hours per week in FY21 to 25 hours per week in FY22, merit increases, and current FRS rates. The operating budget is proposed to increase 6% or \$2,200 with the addition of Lacrosse programming in FY22.

### Line Item Budget

		FY 2020	FY 2021	FY 2022	
		Actual	Budget	Budget	% Chg
01-0572-1200	Salaries full-time	36,111	40,100	41,700	
01-0572-1310	Salaries seasonal	7,003	13,400	18,000	
01-0572-1503	Special Pay	990	1,400	1,400	
01-0572-1509	Allowances	480	500	500	
01-0572-2100	FICA	3,411	4,300	4,600	
01-0572-2210	Retirement	3,912	4,600	7,200	
01-0572-2310	Health Insurance	7,308	9,500	9,700	
01-0572-2320	L/T Disability Insurance	76	100	100	
01-0572-2400	Workers' Compensation	22	100	100	
<b>PERSONNEL TOTAL</b>		<b>59,313</b>	<b>74,000</b>	<b>83,300</b>	<b>13%</b>
01-0572-3100	Professional Services	360	500	500	
01-0572-3485	Contractual Svcs- Instructors	-	6,000	7,400	
01-0572-3495	Contractual Svcs- Officials	2,763	8,400	8,400	
01-0572-4000	Travel & Per Diem	165	900	900	
01-0572-4912	Licenses & Permits	-	200	300	
01-0572-5250	Operating Supplies	6,770	18,000	18,700	
01-0572-5440	Training	-	1,500	1,500	
<b>OPERATING SUBTOTAL</b>		<b>10,058</b>	<b>35,500</b>	<b>37,700</b>	<b>6%</b>
<b>TOTAL ATHLETICS PROGRAM</b>		<b>\$69,370</b>	<b>\$109,500</b>	<b>\$121,000</b>	<b>11%</b>





# Recreation



## Aquatics Program

### Budgetary Highlights

In the Aquatics Division, total expenses are increasing 42% or \$67,700. Personnel costs reflect the addition of a second part-time position moved from Recreation, merit increases, and current FRS rates. The capital budget includes the replacement of 2 large shade umbrellas for the pool deck, budgeted at \$25,000.

<i>Line Item Budget</i>		FY 2020	FY 2021	FY 2022	
		Actual	Budget	Budget	% Chg
01-0573-1200	Salaries full-time	41,059	42,600	44,300	
01-0573-1310	Salaries part-time	15,233.55	58,000	67,100	
01-0573-1300	Salaries seasonal	37,932	16,800	34,500	
01-0573-1400	Overtime	8	-	-	
01-0573-1509	Allowances	1,080	1,100	1,100	
01-0573-2100	FICA	7,298	9,200	10,700	
01-0573-2210	Retirement	4,728	5,100	16,800	
01-0573-2310	Health & Life Insurance	8,344	9,500	9,700	
01-0573-2320	L/T Disability Insurance	127	100	100	
01-0573-2400	Workers' Compensation	1,079	1,900	2,100	
<b>PERSONNEL TOTAL</b>		<b>116,890</b>	<b>144,300</b>	<b>186,400</b>	<b>29%</b>
01-0573-3490	Contractual Services	1,000	1,000	1,000	
01-0573-4000	Travel & Per Diem	165	900	1,000	
01-0573-4690	Repair & Maintenance	7,006	1,600	1,600	
01-0573-4912	Licenses & Permits	475	900	900	
01-0573-5200	Operating Supplies	11,656	11,300	12,000	
01-0573-5430	Dues/Memberships	40	200	200	
01-0573-5440	Training	-	700	500	
<b>OPERATING SUBTOTAL</b>		<b>20,342</b>	<b>16,600</b>	<b>17,200</b>	<b>4%</b>
35-0573-6400	Capital Equipment	-	-	25,000	
<b>CAPITAL SUBTOTAL</b>		<b>-</b>	<b>-</b>	<b>25,000</b>	<b>N/A</b>
<b>TOTAL AQUATICS PROGRAM</b>		<b>\$137,232</b>	<b>\$160,900</b>	<b>\$228,600</b>	<b>42%</b>

# Recreation



## Recreation Program

### Budgetary Highlights

In the Recreation Division, total expenses are decreasing 38% or \$835,800. This is primarily due to elimination of a one-time budgeted cost in FY21 for the Recreation Master Plan that is being rebudgeted in FY22 at \$110,000. Personnel costs reflect merit increases, current FRS rates, and increases in Workers' Compensation insurance for an 8% increase. Operating expenses are decreasing in FY22 by 3% due to the elimination of one-time costs in FY21. In addition to the Recreation Master Plan, capital costs include a new monument sign for the Recreation Center budgeted at \$45,000.

### Line Item Budget

		FY 2020	FY 2021	FY 2022	
		Actual	Budget	Budget	% Chg
01-0575-1200	Salaries full-time	347,564	356,300	366,800	
01-0575-1310	Salaries seasonal	38,601	57,100	32,000	
01-0575-1300	Salaries part-time	57,007	37,800	78,000	
01-0575-1400	Overtime	6,689	6,900	6,900	
01-0575-1503	Special Pay	6,870	4,600	4,600	
01-0575-1509	Allowances	960	1,500	1,000	
01-0575-2100	FICA	34,329	35,000	36,200	
01-0575-2210	Retirement	49,817	48,600	70,300	
01-0575-2310	Health & Life Insurance	71,190	85,600	87,500	
01-0575-2320	L/T Disability Insurance	706	900	900	
01-0575-2400	Workers' Compensation	2,768	1,300	3,900	
<b>PERSONNEL TOTAL</b>		<b>616,502</b>	<b>635,600</b>	<b>688,100</b>	<b>8%</b>
01-0575-3110	Professional Services	165	300	300	
01-0575-3485	Contractual Instructors	30,632	63,000	60,000	
01-0575-3490	Contractual Services	6,254	12,600	12,700	
01-0575-3491	Camps	18,036	30,000	29,900	
01-0575-3511	Senior Trips/Programming	3,132	12,300	12,300	
01-0575-4000	Travel & Per Diem	2,149	3,500	3,750	
01-0575-4110	Phone & Internet	10,804	12,100	19,000	
01-0575-4120	Postage	167	300	300	
01-0575-4310	Electricity	148,749	165,000	165,000	
01-0575-4320	Water/Sewer	6,132	9,000	9,000	
01-0575-4460	Rentals & Leases	12,153	16,000	16,000	
01-0575-4500	Insurance	36,041	32,100	37,000	
01-0575-4610	Repair & Maintenance	7,328	8,800	7,800	
35-0575-4650	CIP Repair & Maintenance	4,385	18,000	11,000	
01-0575-4704	Printing	5,503	7,700	7,700	
01-0575-4890	Promotional Activities	996	1,000	1,300	
01-0575-4912	Licenses & Permits	2,332	4,300	4,000	
01-0575-5110	Office Supplies	4,264	5,800	5,800	
01-0575-5210	Operating Supplies	36,614	35,500	39,250	



# Recreation



13-0575-5290	Operating Supplies	-	12,200	-	
35-0575-5290	Operating Supplies	43,070	22,000	13,500	
01-0575-5400	Books & Pubs. & Memberships	1,185	1,600	1,600	
01-0575-5440	Training	1,483	800	800	
<b>OPERATING SUBTOTAL</b>		<b>381,575</b>	<b>473,900</b>	<b>458,000</b>	<b>-3%</b>
21-0575-6200	Capital Buildings	-	1,000,000	110,000	
21-0575-6300	Improvements Other Than Buildings.	-	-	45,000	
35-0575-6400	Capital Equipment	30,770	27,400	-	
35-0575-6962	Capital Vehicles	-	75,000	75,000	
<b>CAPITAL SUBTOTAL</b>		<b>30,770</b>	<b>1,102,400</b>	<b>230,000</b>	<b>-79%</b>
01-0575-6913	Interfund Transfer	160,405	-	-	
<b>OTHER SUBTOTAL</b>		<b>160,405</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>TOTAL RECREATION PROGRAM</b>		<b>\$1,189,251</b>	<b>\$2,211,900</b>	<b>\$1,376,100</b>	<b>-38%</b>

## Special Events Program

### Budgetary Highlights

Within the Special Events Division, total expenses are increasing 6% or \$4,800. This includes the introduction of four (4) new events in the FY22 Budget: Mystery Dinner Theater, Food Truck Rally, Holiday Boat Parade, and Tacofest.

### Line Item Budget

		FY 2020	FY 2021	FY 2022	
		Actual	Budget	Budget	
33-0574-1300	Salaries	-	800	800	
33-0574-1400	Overtime	1,438	2,500	2,500	
33-0574-2100	FICA	-	500	500	
33-0574-22510	Retirement	-	200	200	
<b>PERSONNEL TOTAL</b>		<b>1,438</b>	<b>4,000</b>	<b>4,000</b>	<b>0%</b>
33-0574-3400	Contractual Services	27,919	48,600	43,000	
33-0574-5210	Operating Supplies	16,357	26,000	36,200	
<b>OPERATING SUPPLIES</b>		<b>44,276</b>	<b>74,600</b>	<b>79,200</b>	<b>6%</b>
<b>TOTAL SPECIAL EVENTS PROGRAM</b>		<b>\$45,714</b>	<b>\$78,600</b>	<b>\$83,200</b>	<b>6%</b>

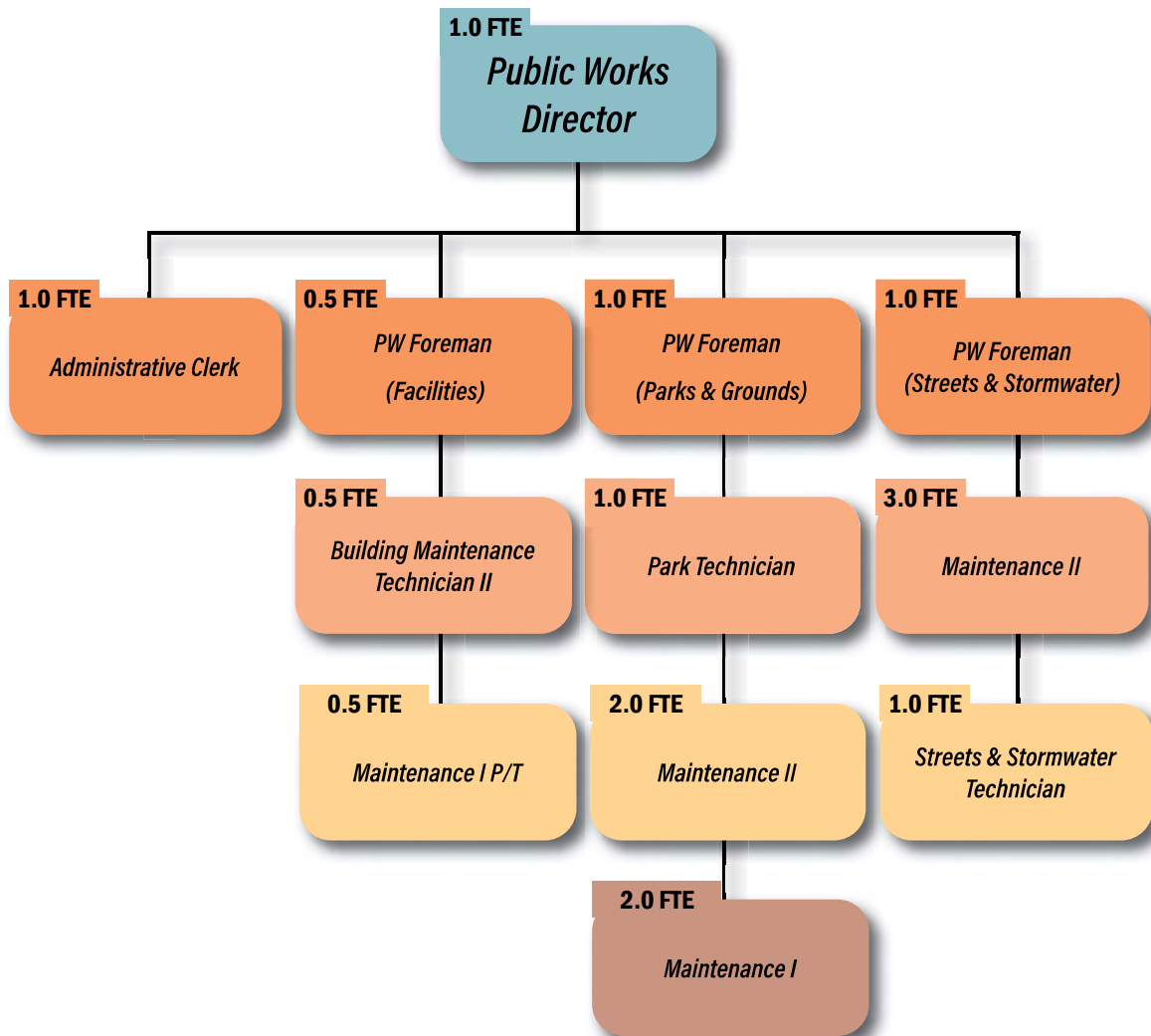






# **PUBLIC WORKS**

City of Seminole  
FY 2021-2022 Adopted Budget



# Public Works



## Department Responsibilities

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

## Budget Summary

The FY22 Budget for the Public Works Department reflects a 41% decrease in expenses, which is largely attributed to the completion of major capital projects in FY21.

BY DIVISION	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
Administration	1,641,686	617,200	274,000	
Facilities Maintenance	282,236	273,900	599,800	
Parks & Grounds	1,271,924	2,272,800	1,015,600	
Streets & Stormwater	671,796	2,803,800	1,857,200	
<b>Total</b>	<b>\$3,867,642</b>	<b>\$5,967,700</b>	<b>\$3,544,600</b>	<b>-41%</b>

BY EXPENSE CATEGORY	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
Personnel	762,011	877,800	957,700	
Operating	800,371	1,505,700	1,267,500	
Capital	2,305,260	3,584,200	1,319,400	
Other	-	-	-	
<b>Total</b>	<b>\$3,867,642</b>	<b>\$5,967,700</b>	<b>\$3,544,600</b>	<b>-41%</b>



*Public Works Expenses  
FY 2022*



# Public Works



## Budget Summary

BY FUND	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
General Fund	2,789,747	1,927,400	2,026,900	
Transportation Impact Fund	5,838	604,600	-	
Grants Fund	147,133	533,500	131,000	
Local Infrastructure Sales Tax Fund	442,041	2,075,100	979,400	
Tree Mitigation Fund	835	244,800	50,000	
CIP Fund	482,048	582,300	357,300	
<b>Total</b>	<b>\$3,867,642</b>	<b>\$5,967,700</b>	<b>\$3,544,600</b>	<b>-41%</b>



## Staffing

Shown in Full-time Equivalents (FTE)

	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Position Change
<b>Full-Time Positions</b>				
Public Works Director	1	1	1	0
Administrative Assistant II	1	0	0	0
Administrative Clerk	0	1	1	0
Public Works Foreman	2.5	2.5	2.5	0
Maintenance Technician II	1	0.5	0.5	0
Parks Technician	1	1	1	0
Street/Stormwater Technician	1	1	1	0
Maintenance I	2	2	2	0
Maintenance II	3.5	4	5	1
<b>Part-Time Positions</b>				
Maintenance I	1	1	0.5	-0.5
<b>TOTAL FTE</b>	<b>14</b>	<b>14</b>	<b>14.5</b>	<b>0.5</b>

# Public Works



## Public Works Administration

### Budgetary Highlights

Within the Administration Division, total expenses are decreasing 56% or \$343,200. Personnel expenses reflect a \$19,600 increase due to merit increases, current FRS rates, and increases in workers' compensation insurance. Operating expenses are budgeted to decrease by \$362,800 and reflect savings in solid waste collections of \$10,000 and the transfer of stormwater and roadway related expenses (\$345,900) to the Streets & Stormwater Division.

<i>Line Item Budget</i>		FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% Chg
01-0549-1200	Salaries	138,714	141,000	150,300	
01-0549-1400	Overtime	451	-	500	
01-0549-1503	Special Pay	1,320	1,400	1,400	
01-0549-1509	Allowances	480	500	500	
01-0549-2100	FICA	10,577	11,000	11,600	
01-0549-2210	Retirement	28,717	28,400	36,900	
01-0549-2310	Health & Life Insurance	22,500	25,500	26,200	
01-0549-2320	LT Disability Insurance	250	400	400	
01-0549-2400	Workers' Compensation	163	200	200	
<b>PERSONNEL SUBTOTAL</b>		<b>203,172</b>	<b>208,400</b>	<b>228,000</b>	<b>9%</b>
01-0549-3110	Professional Services	18,757	51,800	8,000	
01-0549-3485	Contractual Services	69,807	93,300	12,100	
01-0549-4000	Travel & Per Diem	119	1,600	1,100	
01-0549-4110	Phone & Internet	5,492	5,500	7,200	
01-0549-4120	Postage	235	400	400	
01-0549-4310	Electricity	214,651	237,000	-	
01-0549-4500	Insurance	17,968	8,000	9,200	
01-0549-4610	Copier Maintenance	266	2,000	1,000	
01-0549-5110	Office Supplies	2,392	2,400	2,400	
01-0549-5210	Operating Supplies	4,020	4,000	2,600	
01-0549-5430	Dues & Memberships	533	800	500	
01-0549-5440	Training	96	2,000	1,500	
<b>OPERATING SUBTOTAL</b>		<b>334,336</b>	<b>408,800</b>	<b>46,000</b>	<b>-89%</b>
01-0549-6901	Interfund Transfer	1,104,178	-	-	
<b>OTHER SUBTOTAL</b>		<b>1,104,178</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>TOTAL ADMINISTRATION</b>		<b>\$1,641,686</b>	<b>\$617,200</b>	<b>\$274,000</b>	<b>-56%</b>



# Public Works



## Facilities Maintenance

### Budgetary Highlights

In the Facilities Maintenance Division, expenses are budgeted to increase by \$333,800. Personnel expenses reflect merit increases, current FRS rates, and increases in Workers' Compensation insurance. Operating expenses are increasing 11% and reflect an increase in repair and maintenance costs based on historical spending. Budgeted capital outlay is increasing \$300,000 and includes \$200,000 to fund design costs associated with a renovation/expansion of City Hall, \$75,000 for improvements at the Repetto property, and the installation of a new monument sign for City Hall (\$25,000).

<i>Line Item Budget</i>		FY 2020	FY 2021	FY 2022	
		Actual	Budget	Budget	% Chg
01-0519-1200	Salaries full-time	46,434	43,300	51,300	
01-0519-1310	Salaries part-time	32,057	31,000	31,200	
01-0519-1400	Overtime	1,331	1,500	2,000	
01-0519-1509	Cell Phone Allowance	320	500	300	
01-0519-2100	FICA	5,573	5,700	6,300	
01-0519-2210	Retirement	7,073	6,200	9,900	
01-0519-2310	Health & Life Insurance	18,574	17,800	12,300	
01-0519-2320	LT Disability Insurance	-	100	100	
01-0519-2400	Workers' Compensation	284	700	1,600	
<b>PERSONNEL SUBTOTAL</b>		<b>111,647</b>	<b>106,800</b>	<b>115,000</b>	<b>8%</b>
01-0519-3485	Contractual Services	37,645	39,700	42,900	
01-0519-4000	Travel & Per Diem	-	200	200	
01-0519-4110	Phone & Internet	1,738	1,900	2,400	
01-0519-4310	Electricity	18,192	29,000	32,500	
01-0519-4320	Water/Sewer	3,573	3,200	3,200	
01-0519-4337	Natural Gas	626	600	700	
01-0519-4460	Rentals & Leases	610	2,000	2,000	
01-0519-4500	Insurance	188	12,900	13,200	
01-0519-4610	Repair & Maintenance	73,795	68,700	76,900	
35-0519-4690	Repair & Maintenance	(1,893)	-	-	
01-0519-5210	Operating Supplies	6,106	8,300	10,200	
01-0519-5400	Books & Pubs. & Memberships.	-	100	100	
01-0519-5440	Training	259	500	500	
<b>OPERATING SUBTOTAL</b>		<b>140,841</b>	<b>167,100</b>	<b>184,800</b>	<b>11%</b>
21-0519-6200	Capital Building	-	-	275,000	
21-0519-6300	Capital Outlay	-	-	25,000	
01-0519-6490	Capital Equipment	29,748	-	-	
<b>CAPITAL SUBTOTAL</b>		<b>29,748</b>	<b>-</b>	<b>300,000</b>	<b>-100%</b>
<b>TOTAL FACILITIES MAINTENANCE</b>		<b>\$282,236</b>	<b>\$273,900</b>	<b>\$599,800</b>	<b>119%</b>



# Public Works



## Parks & Grounds

### Budgetary Highlights

Within the Parks & Grounds Maintenance Division, total expenses are decreasing 55% or \$1,257,200. Personnel costs are increasing 11% and reflect merit increases, and an increase in Workers' Compensation insurance. Operating expenses are decreasing by \$207,400 due to the elimination of one-time expenses for Waterfront Park landscaping from the Tree Mitigation Fund in FY21. Capital outlay is budgeted to decrease by \$1,280,500 due to the completion of Waterfront Park projects in FY21. Capital outlay in FY22 includes \$15,000 for a leaf vacuum attachment for a mower, \$80,000 for Blossom Lake Park Redevelopment, and \$95,000 for monument signs at parks.

### Line Item Budget

		FY 2020	FY 2021	FY 2022	
		Actual	Budget	Budget	% Chg
01-0539-1200	Salaries Full-time	157,462	178,400	183,300	
01-0539-1310	Salaries- Part-time	961	-	-	
01-0539-1400	Overtime	3,199	2,500	3,500	
01-0539-1503	Special Pay	-	1,400	-	
01-0539-1509	Allowances	480	500	500	
01-0539-2100	FICA	12,175	13,800	14,100	
01-0539-2210	Retirement	14,011	15,000	22,000	
01-0539-2310	Health & Life Insurance	24,891	47,800	64,000	
01-0539-2320	LT Disability Insurance	476	500	400	
01-0539-2400	Workers' Compensation	7,715	5,500	6,300	
<b>PERSONNEL SUBTOTAL</b>		<b>221,370</b>	<b>265,400</b>	<b>294,100</b>	<b>11%</b>
34-0539-3100	Tree Fund Prof. Svcs.	-	10,000	10,000	
01-0539-3110	Professional Services	-	1,000	1,000	
01-0539-3485	Contractual Services	110,814	116,200	116,700	
01-0539-4000	Travel & Per Diem	30	500	500	
01-0539-5110	Communications	325	600	600	
01-0539-4310	Electricity	13,501	18,000	18,000	
01-0539-4320	Water/Sewer	10,399	15,000	15,000	
01-0539-4460	Rentals & Leases	1,904	1,000	1,000	
01-0539-4500	Insurance	3,016	14,300	16,200	
01-0539-4610	Repair & Maintenance	22,310	55,000	55,000	
35-0539-4690	CIP Repair & Maintenance	-	20,000	-	
01-0539-4912	Licenses & Permits	50	500	500	
01-0539-5210	Operating Supplies	43,262	47,400	52,400	
34-0539-5273	Tree Fund Operating Supp.	835	234,800	40,000	
35-0539-5290	CIP Operating Supplies	531	-	-	
01-0539-5410	Books, Publications, Memberships	175	100	100	
01-0539-5440	Training	969	2,500	2,500	
<b>OPERATING SUBTOTAL</b>		<b>208,121</b>	<b>536,900</b>	<b>329,500</b>	<b>-39%</b>

## Public Works



01-0539-6490	Capital Equipment	11,088	-	15,000	
13-0539-6300	Capital Improvements	141,133	350,000	162,000	
21-0539-6300	Capital Improvements	442,042	893,500	215,000	
35-0539-6300	Capital Improvements	218,706	150,000	-	
35-0539-6400	Capital Equipment	29,464	-	-	
35-0539-6962	Vehicle Replacements	-	77,000	-	
<b>CAPITAL SUBTOTAL</b>		<b>842,433</b>	<b>1,470,500</b>	<b>392,000</b>	<b>-77%</b>
<b>TOTAL PARKS &amp; GROUNDS</b>		<b>\$1,271,924</b>	<b>\$2,272,800</b>	<b>\$1,015,600</b>	<b>-55%</b>

### Streets & Stormwater

#### Budgetary Highlights

In the Streets & Stormwater Division, total expenses are decreasing by 34% or \$1,274,600. Personnel cost increases of \$23,400 reflect merit increases, current FRS rates, and an increase in Workers' Compensation insurance. Within the operating budget, \$362,800 in costs were transferred from the Administration Division to reflect the full costs of maintaining the City's streets, sidewalks, and stormwater system. Capital outlay in this Division, is decreasing \$1,284,300 and reflects the FY22 Pavement Management program as approved by City Council, \$200,000 for emergency drainage repairs, and \$250,000 for the Stormwater Master Plan Update in the Grants Fund and Local Infrastructure Sales Tax (Penny) Fund.

#### Line Item Budget

		FY 2020	FY 2021	FY 2022	
		Actual	Budget	Budget	% Chg
01-0541-1200	Salaries	146,413	187,200	192,200	
01-0541-1400	Overtime	4,059	3,800	6,500	
01-0541-1503	Special Pay	2,640	2,700	2,700	
01-0541-1509	Allowances	960	1,000	1,000	
01-0541-2100	FICA	11,325	14,600	15,000	
01-0541-2210	Retirement	13,503	15,800	23,500	
01-0541-2310	Health & Life Insurance	36,346	62,100	63,600	
01-0541-2320	LT Disability Insurance	209	500	500	
01-0541-2400	Workers' Compensation	10,369	9,500	15,600	
<b>PERSONNEL SUBTOTAL</b>		<b>225,823</b>	<b>297,200</b>	<b>320,600</b>	<b>8%</b>
01-0541-3100	Professional Services	-	-	43,800	
01-0541-3485	Contractual Services	21,936	27,000	83,300	
01-0541-4000	Travel & Per Diem	-	500	1,000	
01-0541-4110	Communications	649	1,000	1,500	
01-0541-4330	Electricity	-	-	237,000	
01-0541-4410	Rentals & Leases	944	5,000	5,000	
01-0541-4500	Insurance	-	6,100	6,400	



# Public Works



01-0541-4610	Repair & Maintenance	5,856	10,000	10,000	
35-0541-4690	CIP Repair & Maintenance	-	185,300	157,300	
01-0541-4890	Promotional Activities	6,026	18,000	18,000	
01-0541-5210	Operating Supplies	25,872	31,200	34,300	
35-0541-5290	CIP Operating Supplies	129	-	-	
13-0541-5290	Grant Safety Supplies	6,000	6,000	6,000	
01-0541-5301	Road Materials & Supplies	47,611	100,000	100,000	
01-0541-5430	Memberships	175	300	600	
01-0541-5440	Training	1,874	2,500	3,000	
<b>OPERATING SUBTOTAL</b>		<b>117,073</b>	<b>392,900</b>	<b>707,200</b>	<b>80%</b>
01-0541-6361	Capital Improvements	87,952	-	-	
11-0541-6300	TIF Capital Improvements	5,838	604,600	-	
13-0541-6300	Grants Capital Improvements	-	125,000	125,000	
21-0541-6300	Penny Capital Improvements	-	1,181,600	504,400	
35-0541-6300	CIP Capital Improvements	148,186	150,000	200,000	
35-0541-6400	CIP Capital Equipment	86,925	-	-	
13-0541-6400	Grants Capital Equipment	-	52,500	-	
<b>CAPITAL SUBTOTAL</b>		<b>328,901</b>	<b>2,113,700</b>	<b>829,400</b>	<b>-61%</b>
<b>TOTAL STREETS &amp; STORMWATER</b>		<b>\$671,796</b>	<b>\$2,803,800</b>	<b>\$1,857,200</b>	<b>-34%</b>





# Public Works



## Performance Measures

	FY 2018	FY 2019	FY 2020	FY 2021 Projected
<b>Outputs</b>				
Linear feet of storm drain lined or replaced	2,307	1,072	1,258	1,500
Linear feet of sidewalk repaired	N/A	227	1,170	750
Pothole & patch fill material used (new)	N/A	N/A	16 tons	15 tons
Crack seal treatment completed in lane miles (new)	N/A	N/A	4.6	5.0
Acres of Parks & Medians Maintained	33	38	38	38
<b>Efficiency Measures</b>				
Annual Cost per Acre Parkland	\$15,435	\$14,071	\$12,790	\$13,047
Annual Cost per Sq. Ft. for Facility Maintenance	\$1.74	\$2.05	\$2.32	\$1.78
<b>Effectiveness Measures</b>				
Acres of Parkland per 1,000 Residents	1.56	1.77	1.77	1.77
Lane Miles of Roadways Rated:				
Excellent (Score: 92-100)	N/A	3	3	8
Very Good (Score: 82-91)	N/A	2	2	0
Good (Score: 68-81)	N/A	17	17	12
Fair (Score: 50-67)	N/A	14	14	16
Poor (Score: 35-49)	N/A	2	2	2
Very Poor (Score: 20-34)	N/A	0	0	0
Citywide Pavement Condition Index (PCI) (Florida Benchmark: 80)	N/A	67 / "Good"	67 / "Good"	75 / "Good"





# **CAPITAL IMPROVEMENTS PLAN**

City of Seminole  
FY 2021-2022 Adopted Budget

# Capital Improvements Plan



## DESCRIPTION

The Capital Improvements Plan (CIP) is an integral part of the budget process, and is updated annually. Through the use of this important financial document, the City is able to prioritize the timing and financing of each project. The CIP includes major, non-recurring expenditures over \$10,000 such as land, buildings, public infrastructure and equipment for the next five fiscal years.



*Waterfront Park Playground installed in 2020*

## IMPACT OF CAPITAL ON THE OPERATING BUDGET

In developing the costs for each CIP project, careful attention is also given to identify the operating impact of projects on the recurring operating budget. Each CIP Project page has a designated area to discuss future operating impacts. Since many CIP Projects are replacements of existing infrastructure and equipment, the overall impact is minimal; however, a summary of estimated costs is listed below by year and by fund. These have been included in the long range financial projections in the Budget Summary section of this document.

FY22 Projects	Fund	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Pavement Management	CIP	61,800	61,800	63,000	63,000	63,000
Waterfront Park	General	30,000	30,000	30,000	30,000	30,300
Stormwater Plan Update	General	-	To be determined			
Fire Station #129	General	-	-	60,000	60,000	60,600
<b>TOTAL</b>		<b>\$ 91,800</b>	<b>\$ 91,800</b>	<b>\$ 153,000</b>	<b>\$ 153,000</b>	<b>\$ 153,900</b>



# Capital Improvements Plan



Project	Department	Fund	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	5 Year Total
Fire Rescue Fleet Replacements	Fire	CIP Fund	640,800	43,000	622,000	895,000	75,000	\$ 2,275,800
Fire Station 29 Bay Door Replacement	Fire	CIP Fund	90,000	-	-	-	-	\$ 90,000
Fire Stations Exterior & Interior Seal & Paint	Fire	CIP Fund	19,000	60,000	-	-	25,000	\$ 104,000
Firefighting Hose Replacement	Fire	CIP Fund	15,500	16,000	16,500	16,500	-	\$ 64,500
Seminole Fire Station 129 Bay Pines	Fire	Penny Fund	150,000	-	-	-	-	\$ 150,000
Pavement Management Plan	Public Works	CIP Fund	157,300	187,700	97,800	261,000	76,200	\$ 780,000
Pavement Management Plan	Public Works	Penny Fund	379,400	365,900	415,500	257,800	552,200	\$ 1,970,800
Stormwater Master Plan Update	Public Works	Penny Fund	125,000	-	-	-	-	\$ 125,000
Stormwater Master Plan Update	Public Works	Grants Fund	125,000	-	-	-	-	\$ 125,000
Drainage Improvements & Repairs	Public Works	CIP Fund	200,000	-	-	-	-	\$ 200,000
Citywide HVAC Replacements	Public Works	CIP Fund	25,000	125,000	30,000	95,000	-	\$ 275,000
Repetto Property Improvements	Public Works	Penny Fund	75,000	-	20,000	-	-	\$ 95,000
Recreation Center Fire Panel Replacement	Public Works	CIP Fund	11,000	-	-	-	-	\$ 11,000
Recreation Center Replacement	Recreation	Penny Fund	110,000	800,000	12,000,000	-	-	\$ 12,910,000
Aquatic Center Telebrellas	Recreation	CIP Fund	25,000	-	-	-	-	\$ 25,000
Fitness Center Equipment Replacement	Recreation	CIP Fund	13,500	12,500	40,000	-	10,000	\$ 76,000
Blossom Lake Park Redevelopment	Recreation	Penny Fund	80,000	154,000	-	-	-	\$ 234,000
Monument Signs	Recreation	Penny Fund	165,000	-	-	-	-	\$ 165,000
<b>TOTAL</b>			<b>\$ 2,626,500</b>	<b>\$ 4,139,600</b>	<b>\$ 13,537,200</b>	<b>\$ 1,531,300</b>	<b>\$ 1,020,400</b>	<b>\$ 22,835,000</b>

## Fire Rescue Fleet Replacements

**PROJECT TYPE:** Capital Equipment

**DEPARTMENT:** Fire

**PROJECT DESCRIPTION:**

This project replaces existing Fire Rescue vehicles, including heavy apparatus, that have reached the end of their useful life. Replaced vehicles are sold or traded-in.

**ESTIMATED FINANCIAL IMPACT:**

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

**LIFE EXPECTANCY OF PROJECT:** 7-11 years

**COST ESTIMATE METHOD (SOURCE):** By Staff **DATE:** 2021  
of last cost estimate

	FY22	FY23	FY24	FY25	FY26	TOTAL
<b>PROJECT COST</b>						
<b>EXPENSES</b>						
2012 Pierce ALS Engine (E29)	515,300	-	-	-	-	515,300
2004 Carolina Skiff Rescue Boat	83,000	-	-	-	-	83,000
2004 Ford Excursion (MU - County)	50,000	-	-	-	-	50,000
1997 Ford F-250 (Fleet)	42,500	-	-	-	-	42,500
2010 Ford F-250 (Marine/DC)	-	43,000	-	-	-	43,000
2009 Ford Escape	-	-	36,000	-	-	36,000
2015 Pierce ALS Engine (E32)	-	-	550,000	-	-	550,000
2014 Ford Escape	-	-	36,000	-	-	36,000
2016 Rosenbauer Commander (T29)	-	-	-	895,000	-	895,000
2015 Nissan Frontier (FI)	-	-	-	-	37,500	37,500
2015 Nissan Frontier (FI)	-	-	-	-	37,500	37,500
<b>TOTAL EXPENSES</b>	<b>\$ 690,800</b>	<b>\$ 43,000</b>	<b>\$ 622,000</b>	<b>\$ 895,000</b>	<b>\$ 75,000</b>	<b>\$ 2,325,800</b>
<b>FUNDING SCHEDULE</b>						
<b>FUNDING SOURCES</b>						
CIP Fund	640,800	43,000	622,000	895,000	75,000	2,275,800
Pinellas County	50,000					
<b>TOTAL FUNDING</b>	<b>\$ 640,800</b>	<b>\$ 43,000</b>	<b>\$ 622,000</b>	<b>\$ 895,000</b>	<b>\$ 75,000</b>	<b>\$ 2,275,800</b>



# Fire Station 29 Bay Door Replacement

**PROJECT TYPE:** Building R&M

**DEPARTMENT:** Fire

**PROJECT DESCRIPTION:**

This project will replace nine (9) bay doors at Fire Station 29. The existing bay doors are over 19 years of age and require on-going repair. Replacement costs includes commercial, code compliant, roll-up doors, mounting hardware, and two-channel dual frequency openers for nine bay openings. Approximately 70% of the project cost will be funded by Pinellas County.

**ESTIMATED FINANCIAL IMPACT:**

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

**LIFE EXPECTANCY OF PROJECT:** 15 years

**COST ESTIMATE METHOD (SOURCE):** By Staff **DATE:** 2021  
of last cost estimate

	FY22	FY23	FY24	FY25	FY26	TOTAL
<b>PROJECT COST</b>						
<b>EXPENSES</b>						
Capital Improvements	90,000	-	-	-	-	90,000
<b>TOTAL EXPENSES</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,000</b>
<b>FUNDING SCHEDULE</b>						
<b>FUNDING SOURCES</b>						
CIP Fund	90,000	-	-	-	-	90,000
<b>TOTAL FUNDING</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,000</b>



## Fire Stations Exterior & Interior Seal & Paint

**PROJECT TYPE:** Building R&M

**DEPARTMENT:** Fire

**PROJECT DESCRIPTION:**

This project will provide pressure cleaning, metal patching and caulking, sealer application and final finish paint application to the exterior of Fire Stations and interior paint as required. The project will also provide water intrusion prevention along all areas where walls meet sidewalk. The exterior of Fire Stations are sealed and painted every 10 - 15 years and interior paint is applied as needed.

**FY22:** Fire Station 29 Exterior Paint \$19,000 (70% funded by County)

**FY23:** Fire Stations 30 & 31 Exterior \$25,000, Interior Paint \$35,000 (70% funded by County)

**FY26:** Fire Station 32 Exterior & Interior \$25,000 (70% funded by County)

**ESTIMATED FINANCIAL IMPACT:**

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

**LIFE EXPECTANCY OF PROJECT:** 10-15 Years

**COST ESTIMATE METHOD (SOURCE):** By Staff

**DATE:** 2021  
of last cost estimate

	FY22	FY23	FY24	FY25	FY26	TOTAL
<b>PROJECT COST</b>						
<b>EXPENSES</b>						
Contractual Services	19,000	60,000	-	-	25,000	104,000
<b>TOTAL EXPENSES</b>	<b>\$ 19,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 104,000</b>
<b>FUNDING SCHEDULE</b>						
<b>FUNDING SOURCES</b>						
CIP Fund	19,000	60,000	-	-	25,000	104,000
<b>TOTAL FUNDING</b>	<b>\$ 19,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 104,000</b>



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



# Firefighting Hose Replacement

**PROJECT TYPE:** Capital Equipment

**DEPARTMENT:** Fire

**PROJECT DESCRIPTION:**

This project will replace aged hose used in firefighting operations. Each firefighting apparatus carries a variety of types and sizes of hose including large diameter hose (LDH) for supply lines and hand held lines for extinguishment. Hose is tested annually per National Fire Protection Association Standards and much of the Department's hose is in need of replacing. Approximately 70% of the annual project costs will be funded by Pinellas County.

**ESTIMATED FINANCIAL IMPACT:**

None.

**LIFE EXPECTANCY OF PROJECT:** 10 years

**COST ESTIMATE METHOD (SOURCE):** By Staff

**DATE:** 2021  
of last cost estimate

	FY22	FY23	FY24	FY25	FY26	TOTAL
<b>PROJECT COST</b>						
<b>EXPENSES</b>						
Capital Equipment	15,500	16,000	16,500	16,500	-	64,500
<b>TOTAL EXPENSES</b>	<b>\$ 15,500</b>	<b>\$ 16,000</b>	<b>\$ 16,500</b>	<b>\$ 16,500</b>	<b>\$ -</b>	<b>\$ 64,500</b>
<b>FUNDING SCHEDULE</b>						
<b>FUNDING SOURCES</b>						
CIP Fund	15,500	16,000	16,500	16,500	-	64,500
<b>TOTAL FUNDING</b>	<b>\$ 15,500</b>	<b>\$ 16,000</b>	<b>\$ 16,500</b>	<b>\$ 16,500</b>	<b>\$ -</b>	<b>\$ 64,500</b>



# Seminole Fire Station 129 Bay Pines

**PROJECT TYPE:** Building Construction

**DEPARTMENT:** Fire

**PROJECT DESCRIPTION:**

Fire Station 129 will be a Fire & EMS station to provide services to the residents and visitors of the Bay Pines area of Seminole Fire District. A Development Agreement from 2011 designated land, now owned by the City, for a future station. Current funding in FY21 will be rebudgeted for FY22 to fine tune conceptual designs that currently exist. The City will also be proactively working with Pinellas County to develop a timeline for final design, construction and funding during the five-year planning period. Approximately 70% of the project cost will be funded by Pinellas County.

**ESTIMATED FINANCIAL IMPACT:**

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

**LIFE EXPECTANCY OF PROJECT:** 50 years

**COST ESTIMATE METHOD (SOURCE):** By Staff

**DATE:** 2021  
of last cost estimate

	FY22	FY23	FY24	FY25	FY26	TOTAL
<b>PROJECT COST</b>						
<b>EXPENSES</b>						
Professional Services	150,000	-	-	-	-	150,000
<b>TOTAL EXPENSES</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>
<b>FUNDING SCHEDULE</b>						
<b>FUNDING SOURCES</b>						
Penny Fund	150,000	-	-	-	-	150,000
<b>TOTAL FUNDING</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>



# Pavement Management Plan

**PROJECT TYPE:** Capital Improvement

**DEPARTMENT:** Public Works

## PROJECT DESCRIPTION:

City Council adopted a seven-year pavement management plan, commencing in FY 2020. FY22 roadway projects include the following:

Blossom Lake Dr.	Naranja St.
Cirimoya Ln.	Orange Rd.
Orange Blossom Ln.	Satsuma Dr.
Pineapple Rd.	Valencia Rd.
Tangelo Rd.	Kumquat Ln.
Temple Way	Lime Way

## ESTIMATED FINANCIAL IMPACT:

Prior to implementing the Pavement Management Plan, the City was spending approximately \$109,000 each year from the General Fund on preventative repair and maintenance, based on a 5-year historical average. Implementation of the Pavement Management Plan increases average annual maintenance cost to \$170,800 over the next five fiscal years, but strategically preserves roadways before they deteriorate to a point where more costly reconstruction is necessary. While recurring costs are increasing approximately \$61,800 annually on average, this program's approach will bring the citywide pavement condition index up from a score of 67 (current) to 80 by FY27, and reduce future capital outlay for road reconstruction.

**LIFE EXPECTANCY OF PROJECT:** 20 years

**COST ESTIMATE METHOD (SOURCE):** By Staff

**DATE:** 2019  
of last cost estimate

	FY22	FY23	FY24	FY25	FY26	TOTAL
<b>PROJECT COST</b>						
<b>EXPENSES</b>						
Preventative Maintenance	157,300	187,700	97,800	261,000	76,200	780,000
Reconstruction	379,400	365,900	415,500	257,800	552,200	1,970,800
<b>TOTAL EXPENSES</b>	<b>\$ 536,700</b>	<b>\$ 553,600</b>	<b>\$ 513,300</b>	<b>\$ 518,800</b>	<b>\$ 628,400</b>	<b>\$ 2,750,800</b>
<b>FUNDING SCHEDULE</b>						
<b>FUNDING SOURCES</b>						
CIP Fund	157,300	187,700	97,800	261,000	76,200	780,000
Penny Fund	379,400	365,900	415,500	257,800	552,200	1,970,800
<b>TOTAL FUNDING</b>	<b>\$ 536,700</b>	<b>\$ 553,600</b>	<b>\$ 513,300</b>	<b>\$ 518,800</b>	<b>\$ 628,400</b>	<b>\$ 2,750,800</b>

Various pavement treatments are used to preserve and extend the life of roadways, which is less costly than reconstruction.



# Stormwater Master Plan Update

**PROJECT TYPE:** Capital Improvement

**DEPARTMENT:** Public Works

## PROJECT DESCRIPTION:

The City's last master drainage plan was completed in 2000. In FY21, a Cooperative Funding Initiative (CFI) Grant was awarded by the Southwest Florida Water Management District (SWFWMD) to perform topographic mapping and an infrastructure inventory and assessment. The City has been notified that a second year of CFI Grant funding has been awarded for FY22 to perform a watershed evaluation, a floodplain analysis, and an alternative Best Management Practices (BMP) Analysis Report to reduce flooding. In addition, an assessment to identify strategies to address projected sea level rise, reduce pollutant loads, and improve water quality will be conducted. With this information, staff will put together a comprehensive plan to identify needed stormwater infrastructure repairs and improvements for the next 10 years. This plan, once approved by City Council, will drive future year CIP projects and funding.

## ESTIMATED FINANCIAL IMPACT:

The final Stormwater Master Plan Update, when adopted, will drive the level of funding required in future years to bring the stormwater system up to date for required maintenance and improvements. Recurring operating impacts for stormwater maintenance will be incorporated into the FY23 Operating Budget after the Master Plan Update is completed and adopted by City Council.

**LIFE EXPECTANCY OF PROJECT:** 20 years

**COST ESTIMATE METHOD (SOURCE):** By Staff **DATE:** 2020  
of last cost estimate

	FY22	FY23	FY24	FY25	FY26	TOTAL
<b>PROJECT COST</b>						
<b>EXPENSES</b>						
Professional Services	250,000	-	-	-	-	250,000
<b>TOTAL EXPENSES</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>
<b>FUNDING SCHEDULE</b>						
<b>FUNDING SOURCES</b>						
Penny Fund	125,000					
Grants Fund	125,000	-	-	-	-	125,000
<b>TOTAL FUNDING</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,000</b>



## Drainage Improvements & Repairs

**PROJECT TYPE:** Capital Improvement

**DEPARTMENT:** Public Works

**PROJECT DESCRIPTION:**

This funding is to complete emergency repairs and ongoing maintenance of the City's stormwater system until the Stormwater Master Plan Update is completed in FY 2022. The plan update will drive the level of funding required in future years to bring the stormwater system up to date on required maintenance and improvements.

**ESTIMATED FINANCIAL IMPACT:**

Recurring operating impacts for stormwater maintenance will be incorporated into the FY23 Operating Budget after the Master Plan Update is completed and adopted by City Council.

**LIFE EXPECTANCY OF PROJECT:** 50 years

**COST ESTIMATE METHOD (SOURCE):** By Staff

**DATE:** 2020  
of last cost estimate

	FY22	FY23	FY24	FY25	FY26	TOTAL
<b>PROJECT COST</b>						
<b>EXPENSES</b>						
Repair and Maintenance	200,000	-	-	-	-	200,000
<b>TOTAL EXPENSES</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>
<b>FUNDING SCHEDULE</b>						
<b>FUNDING SOURCES</b>						
CIP Fund	200,000	-	-	-	-	200,000
<b>TOTAL FUNDING</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>



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





# Citywide HVAC Replacements

**PROJECT TYPE:** Building R&M

**DEPARTMENT:** Public Works

## PROJECT DESCRIPTION:

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

**FY 22:** Fire Station #31 (3 units, 2009 install) \$25,000 (70% funded by County)

**FY 23:** Fire Station #29 (3 units, 2012 install) \$125,000 (70% funded by County)

**FY 24:** Fire Station # 30 (2 units, 2012 install) \$30,000 (70% funded by County)

**FY 25:** PW Admin/EOC (2010 install) \$63,000; PW Operations (2010 install) \$32,000

## ESTIMATED FINANCIAL IMPACT:

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

**LIFE EXPECTANCY OF PROJECT:** 10 Years

**COST ESTIMATE METHOD (SOURCE):** Contractor

**DATE:** 2021  
of last cost estimate

	FY22	FY23	FY24	FY25	FY26	TOTAL
<b>PROJECT COST</b>						
<b>EXPENSES</b>						
Capital Equipment	25,000	125,000	30,000	95,000	-	275,000
<b>TOTAL EXPENSES</b>	<b>\$ 25,000</b>	<b>\$ 125,000</b>	<b>\$ 30,000</b>	<b>\$ 95,000</b>	<b>\$ -</b>	<b>\$ 275,000</b>
<b>FUNDING SCHEDULE</b>						
<b>FUNDING SOURCES</b>						
CIP Fund	25,000	125,000	30,000	95,000	-	275,000
<b>TOTAL FUNDING</b>	<b>\$ 25,000</b>	<b>\$ 125,000</b>	<b>\$ 30,000</b>	<b>\$ 95,000</b>	<b>\$ -</b>	<b>\$ 275,000</b>

# City Hall Renovation & Expansion

**PROJECT TYPE:** Building Improvement

**DEPARTMENT:** Public Works

## PROJECT DESCRIPTION:

This project will expand City Hall to accomodate growing space requirements and rehabilitate existing exterior structural finishes including windows, stucco repair, tile replacement, painting, and sealant. This project will be evaluated to determine the viability and cost to harden City Hall into a hurricane-rated facility.

## ESTIMATED FINANCIAL IMPACT:

Estimated operating impacts of additional square footage will be determined when engineering plans have been completed.

**LIFE EXPECTANCY OF PROJECT:** 50 years

**COST ESTIMATE METHOD (SOURCE):** By Staff **DATE:** 2021  
of last cost estimate

	FY22	FY23	FY24	FY25	FY26	TOTAL
<b>PROJECT COST</b>						
<b>EXPENSES</b>						
Preliminary Engineering	200,000	-	-	-	-	200,000
Construction	-	2,000,000	-	-	-	2,000,000
<b>TOTAL EXPENSES</b>	<b>\$ 200,000</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,200,000</b>
<b>FUNDING SCHEDULE</b>						
<b>FUNDING SOURCES</b>						
Penny Fund	200,000	2,000,000	-	-	-	2,200,000
<b>TOTAL FUNDING</b>	<b>\$ 200,000</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,200,000</b>

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





# Repetto Property Improvements

**PROJECT TYPE:** Building Improvement

**DEPARTMENT:** Public Works

## PROJECT DESCRIPTION:

The Repetto property was purchased in FY 2019. Several upgrades are required for future use and in FY22 \$75,000 is programmed for interior renovations, ADA bathroom modifications, kitchen upgrades, exterior ADA upgrades, and a new irrigation pump. In FY24, a new HVAC system is anticipated (\$20,000).

## ESTIMATED FINANCIAL IMPACT:

Revenue enhancements from facility rentals is anticipated in future years.

**LIFE EXPECTANCY OF PROJECT:** 50 years

**COST ESTIMATE METHOD (SOURCE):** Staff

**DATE:** 2021  
of last cost estimate

	FY22	FY23	FY24	FY25	FY26	TOTAL
<b>PROJECT COST</b>						
<b>EXPENSES</b>						
Contractual Services	75,000	-	20,000	-	-	95,000
<b>TOTAL EXPENSES</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,000</b>
<b>FUNDING SCHEDULE</b>						
<b>FUNDING SOURCES</b>						
Penny Fund	75,000	-	20,000	-	-	95,000
<b>TOTAL FUNDING</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,000</b>



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





# Recreation Center Fire Panel Replacement

**PROJECT TYPE:**

Capital Equipment

**DEPARTMENT:**

Public Works

**PROJECT DESCRIPTION:**

The fire panel at the Seminole Recreation Center has reached the end of its useful life and, if it were to fail, the Recreation Center would not have a monitored fire detection system for several days until a new system could be installed or the existing system could be repaired. The City is, therefore, proactively funding the replacement of the fire panel in FY22 to ensure the safety of the public, staff, and the facility.

**ESTIMATED FINANCIAL IMPACT:**

None.

**LIFE EXPECTANCY OF PROJECT:**

10 years

**COST ESTIMATE METHOD (SOURCE):**

Vendor

**DATE:**

2021

of last cost estimate

	FY22	FY23	FY24	FY25	FY26	TOTAL
<b>PROJECT COST</b>						
<b>EXPENSES</b>						
Capital Equipment	11,000	-	-	-	-	11,000
<b>TOTAL</b>	<b>\$ 11,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,000</b>
<b>FUNDING SCHEDULE</b>						
<b>FUNDING SOURCES</b>						
CIP Fund	11,000	-	-	-	-	11,000
<b>TOTAL</b>	<b>\$ 11,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,000</b>

The fire panel (right) at the Seminole Recreation Center (below) has reached the end of its useful life. Due to the critical life safety function of this equipment, the City is replacing the panel before it fails.



# Recreation Center Replacement

**PROJECT TYPE:** Building Improvement **DEPARTMENT:** Recreation

## PROJECT DESCRIPTION:

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

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

Preliminary engineering and design will identify space needs, whether to reconstruct or renovate, and if reconstructed, how to plan the site on the existing property.

## ESTIMATED FINANCIAL IMPACT:

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

**LIFE EXPECTANCY:** 50 years

**COST ESTIMATE METHOD (SOURCE):** By Staff **DATE:** 2021  
of last cost estimate

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>TOTAL</b>
<b>PROJECT COST</b>						
<b>EXPENSES</b>						
Master Plan	110,000	-	-	-	-	110,000
Preliminary Engineering & Design	-	800,000	-	-	-	800,000
Construction	-	-	12,000,000	-	-	12,000,000
<b>TOTAL</b>	<b>\$ 110,000</b>	<b>\$ 800,000</b>	<b>\$ 12,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,910,000</b>
<b>FUNDING SCHEDULE</b>						
<b>FUNDING SOURCES</b>						
Penny Fund	110,000	800,000	12,000,000	-	-	12,910,000
<b>TOTAL</b>	<b>\$ 110,000</b>	<b>\$ 800,000</b>	<b>\$ 12,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,910,000</b>

## Aquatic Center Telebrellas

**PROJECT TYPE:** Capital Equipment **DEPARTMENT:** Recreation

**PROJECT DESCRIPTION:**

Two large 27-foot umbrellas were installed on the pool deck during the construction of the Recreation Facility in FY 2000. The umbrellas are used Monday through Saturday during pool season (May - October). The Recreation Department also provides rentals, under the umbrellas, for parties. The umbrellas have reached the end of their useful life and are beyond repair.

**ESTIMATED FINANCIAL IMPACT:**

This project will allow pool rental revenues to be maximized.

**LIFE EXPECTANCY OF PROJECT:** 15 years

**COST ESTIMATE METHOD (SOURCE):** By Staff **DATE:** 2021  
of last cost estimate

	FY22	FY23	FY24	FY25	FY26	TOTAL
<b>PROJECT COST</b>						
<b>EXPENSES</b>						
Capital Equipment	25,000	-	-	-	-	25,000
<b>TOTAL EXPENSES</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>
<b>FUNDING SCHEDULE</b>						
<b>FUNDING SOURCES</b>						
CIP Fund	25,000	-	-	-	-	25,000
<b>TOTAL</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>

**Aquatic Center telebrellas at Seminole Recreation Center provide shade and enhance rental revenue.**





## Fitness Center Equipment Replacement

**PROJECT TYPE:** Capital Equipment **DEPARTMENT:** Recreation

### PROJECT DESCRIPTION:

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

•**FY22:** The City purchased spin bikes in 2015. The bikes are used three times a week for indoor cycling classes. The average life span of a spin bike, in a commercial setting, is 8 years. **Cost: \$13,500**

•**FY23:** Six stationary bikes were due for replacement in FY19, but with ongoing maintenance the Recreation Department delayed replacement. In addition, two elliptical machines, purchased in FY15, are due for replacement. **Cost: \$12,500**

•**FY24:** The City purchased 6 treadmills in FY15. Treadmills are the most used equipment in the fitness center. The average commercial treadmill lasts between 7-10 years. The treadmills with the TV have been extremely popular and these will replace existing treadmills in FY24. **Cost: \$40,000**

•**FY26:** The free weights in the fitness studio are used on a daily basis and have never been replaced. Single weights have been replaced, as needed. The average cost of free weights is per pound and is up to \$2.00 per pound. **Cost: \$10,000**

### ESTIMATED FINANCIAL IMPACT:

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

**LIFE EXPECTANCY OF PROJECT:** 7-15 years

**COST ESTIMATE METHOD (SOURCE):** By Staff **DATE:** 2021  
of last cost estimate

	FY22	FY23	FY24	FY25	FY26	TOTAL
<b>PROJECT COST</b>						
<b>EXPENSES</b>						
Equipment	13,500	12,500	40,000	-	10,000	76,000
<b>TOTAL EXPENSES</b>	<b>\$ 13,500</b>	<b>\$ 12,500</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 76,000</b>
<b>FUNDING SCHEDULE</b>						
<b>FUNDING SOURCES</b>						
CIP Fund	13,500	12,500	40,000	-	10,000	76,000
<b>TOTAL FUNDING</b>	<b>\$ 13,500</b>	<b>\$ 12,500</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 76,000</b>





# Blossom Lake Park Redevelopment

## PROJECT TYPE:

Capital Improvement

## DEPARTMENT:

Recreation

## PROJECT DESCRIPTION:

The Blossom Lake Park Redevelopment project was initiated in September 2018 with a community meeting. Two community meetings were also held in 2019 to determine community desired amenities. In FY 2022, two (2) 16 foot pavilions, which were installed in 2000 will be replaced (\$80,000) and two (2) new gazebos (\$154,000) will be constructed at Blossom Lake Park to complete the project. Staff will research and apply for grant funding to defray costs to the City.

## ESTIMATED FINANCIAL IMPACT:

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

## LIFE EXPECTANCY OF PROJECT:

Equipment: 15 years

## COST ESTIMATE METHOD (SOURCE):

By Vendor and Staff

## DATE:

2021

of last cost estimate

	FY22	FY23	FY24	FY25	FY26	TOTAL
<b>PROJECT COST</b>						
<b>EXPENSES</b>						
Capital Equipment	80,000	154,000	-	-	-	234,000
<b>TOTAL EXPENSES</b>	<b>\$ 80,000</b>	<b>\$ 154,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 234,000</b>
<b>FUNDING SCHEDULE</b>						
<b>FUNDING SOURCES</b>						
Penny Fund	80,000	154,000	-	-	-	234,000
<b>TOTAL FUNDING</b>	<b>\$ 80,000</b>	<b>\$ 154,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 234,000</b>



A new playground (left) was installed in FY21. Two new pavilions will replace existing (below) in FY22. Two new gazebos will replace the existing (right) in FY24.





## Monument Signs

**PROJECT TYPE:** Capital Improvement **DEPARTMENT:** Recreation

**PROJECT DESCRIPTION:**

City Council approved the design of new masonry monument signs to for City parks and facilities. FY22 funding will be for the installation of new monument signs at City Hall, City Park and Blossom Lake Park (\$25,000 each), as well as signs with color digital displays at Waterfront Park and the Recreation Center (\$45,000 each).

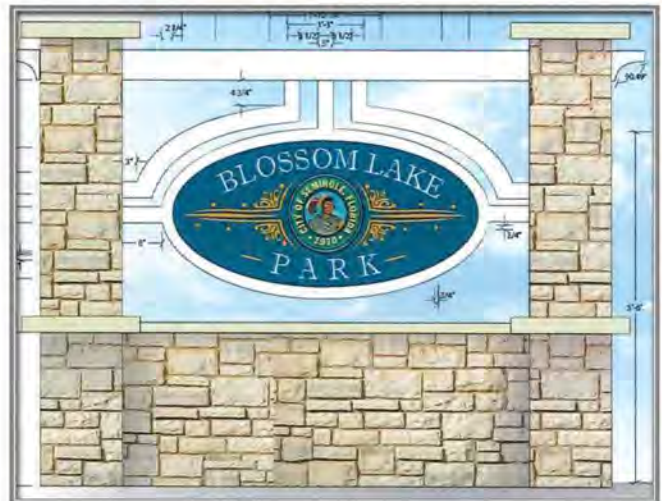
**ESTIMATED FINANCIAL IMPACT:**

Minor repair costs throughout the signs' useful life will be absorbed in the existing operating budget.

**LIFE EXPECTANCY OF PROJECT:** 30 years

**COST ESTIMATE METHOD (SOURCE):** By Vendor **DATE:** 2020  
of last cost estimate

	FY22	FY23	FY24	FY25	FY26	TOTAL
<b>PROJECT COST</b>						
<b>EXPENSES</b>						
Construction	165,000	-	-	-	-	165,000
<b>TOTAL EXPENSES</b>	<b>\$ 165,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,000</b>
<b>FUNDING SCHEDULE</b>						
<b>FUNDING SOURCES</b>						
Penny Fund	165,000	-	-	-	-	165,000
<b>TOTAL FUNDING</b>	<b>\$ 165,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,000</b>



The Seminole City Council approved a new design (right), to replace existing signs (above).





# **GLOSSARY**

City of Seminole  
FY 2021-2022 Adopted Budget

# Glossary



## **ACCRUAL BASIS**

The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

## **AD VALOREM TAX**

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

## **AMORTIZATION**

(1) Gradual reduction, redemption or liquidation of the balance of an account according to a specified schedule of times and amounts. (2) Provision for the extinguishment of a debt by means of a Debt Service Fund.

## **APPROPRIATION**

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

## **ASSESSED VALUATION**

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

## **AVAILABLE FUND BALANCE**

This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

## **BALANCED BUDGET**

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

## **BUDGET**

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

## **BUDGETARY CONTROL**

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

## **CAPITAL IMPROVEMENT PROJECT**

A project involving the construction, purchase, replacement or renovation of land, buildings, streets, or other physical structures resulting in a fixed asset or an improvement to a fixed asset with a life expectancy of at least five (5) years which has a one-time acquisition cost of \$10,000 or more.

## **CAPITAL IMPROVEMENTS PLAN (CIP)**

A comprehensive long-range schedule of approved capital improvement projects indicating priority in terms of need and ability to finance. The program full plan covers a ten-year period, the first year of which is adopted as the Capital Improvement Budget with an additional four projected years shown in the Budget.

## **CAPITAL EXPENDITURE**

The purchase, acquisition or construction of any item having a unit cost of \$5,000 or more with a useful life of at least one year. Typical capital outlay includes vehicles, equipment, and facilities.

## **DEBT LIMIT**

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

## **DEBT SERVICE**

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



# Glossary



## **DEPARTMENT**

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

## **ENCUMBRANCE**

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

## **FIDUCIARY FUND**

Used to account for funds held in trust for others that cannot be used to support the governments programs. An example would be an employee pension fund.

## **FISCAL YEAR -**

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

## **FIXED ASSETS**

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

## **FRANCHISE**

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

## **FRS / FLORIDA RETIREMENT SYSTEM**

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

## **FULL FAITH AND CREDIT**

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

## **FULL-TIME POSITION**

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

## **FUND**

A set of interrelated accounts to record revenues and expenditures associated with a specific purpose.

## **FUND BALANCE**

Available funds that can be included as a funding source in the following year's budget.

## **FUND TYPE**

In governmental accounting, all funds are classified into eight generic fund types; General; Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

## **FY**

Fiscal Year

## **GAAP**

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



# Glossary



## **GENERAL FUND**

A fund containing revenues such as property taxes not designated by law for a special purpose. Some of the departments that are part of the General Fund include City Council, Fire Rescue and Law Enforcement.

## **GENERAL OBLIGATION BONDS**

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

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

## **GOVERNMENTAL FUNDS**

Apply to all funds except for the profit and loss funds. Examples are the General Fund and Special Events Fund.

## **GRANTS**

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

## **HOMESTEAD EXEMPTION**

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

## **IMPACT FEE**

A charge to a developer for infrastructure improvements that must be provided by the local government to serve the new development.

## **INTERFUND TRANSFER**

Payment from one fund to another fund primarily for services provided.

## **INTERGOVERNMENTAL REVENUES**

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

## **LINE ITEM**

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

## **MILLAGE**

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

## **OBJECTIVE**

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

## **OPERATING BUDGET**

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

## **OPERATING COSTS**

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

# Glossary



## **ORDINANCE**

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

## **PART-TIME POSITION**

Part-time employees work less than 30 hours per week and are not entitled to full-time employee benefits.

## **PERSONNEL COSTS**

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

## **PERFORMANCE MEASURES**

Specific quantitative and qualitative measures of work performed toward meeting an objective of the department.

## **PROGRAM**

A distinct function of city government provided to the public or a function providing support to the direct services of other departments.

## **PROPERTY TAX**

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

## **R&M**

Repairs and Maintenance

## **RECLASSIFICATION**

The moving of an existing position from one personnel classification (title) to another based on study by the Personnel Office that the person is performing the duties of a classification other than that in which the employee is currently placed.

## **RESERVE -**

- 1) An account used to earmark a portion of fund balance to indicate that it is not appropriated for expenditure; and
- (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

## **RESOLUTION**

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

## **REVENUES**

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

## **ROLLED-BACK RATE**

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

## **SPECIAL ASSESSMENT**

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



# Glossary

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## **SPECIAL REVENUE FUND**

Fund used to account for the proceeds of a specific revenue source that are legally restricted to expenditures for specified purposes. An example is the Sewer Fund.

## **TAXABLE VALUE**

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

## **TEMPORARY POSITION**

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

## **TRIM**

“Truth in millage”. The “Truth in Millage Act, incorporated in Florida Statutes 200.065, requires that property owners be notified by mail of the proposed property taxes for the next fiscal year based on “tentative” budgets approved by the City, County, School board, and other taxing districts. The TRIM Act also includes specific requirements for newspaper advertisements of budget hearings.

## **TRUST AND AGENCY FUND**

A type of fund used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

## **TRUST FUNDS**

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other government and/or other funds.

## **USER CHARGES**

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

## **UTILITY TAX**

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