

# FY 2022 Budget Status Report and Alternatives

City Council  
Meeting  
June 16, 2021



## Punta Gorda

Florida's Harborside Hometown

# FY 2022 Budget Community Input



Florida's Harborside Hometown

# FY 2022 Budget Community Input

- Consider providing funding to Charlotte Behavioral Health Center due to increased needs related COVID pandemic; mental health services are dramatically underfunded; would help reduce crime and improve standards of living
- Additional yield sign further back or east on Henry to help reduce accidents at Henry and Marion intersection
- Improve areas for biking; drivers do not pay attention or slow down for bikers; no safe way for bikers to get to Harborwalk
- A roundabout in place of the 4 way stop sign at Aqui Esta and Bal Harbor due to frequent back ups, because residents do not know how to take turns



# FY 2022 Budget Community Input

- Accept bitcoin as a form of payment
- Increase staffing to pre-covid times to ensure level of service is strengthened
- Street lighting on Sullivan St (event center to Charlotte)
- Improved Christmas decoration budget for core downtown and surrounding area
- Increase in Economic Development funding



# Administrative Restructuring

Beginning in 2007, efforts were made to flatten hierarchy, readjust span of control, contract where efficiencies can be realized, and reduced workers where services could be reduced or streamlined.

Over the past several years with an improving economy, f.t.e counts increased where service levels are based on volume of requests as in building inspections, fire plan inspections, project management, public safety, and related services and adjustments to span of control have been made.

- 6.1% Reduction in workforce since 2007
- In 2007 the full time equivalent (f.t.e.) count was 313; Ratio of employees to population per 100 (17,302) was 1.8
- 2014 was lowest f.t.e. count of 263; Population 17,556; Ratio was 1.5
- In 2021 the f.t.e. count is 294; Population 20,352; Ratio is 1.4



# General Fund

## History from FY 2008 to FY 2021

Category	FY 2008	FY 2021	% +/-
Personnel	\$12,294,998	\$15,737,585	28.0%
Operating	\$ 4,799,854	\$ 4,914,210	2.4%
Total Operations	\$17,094,852	\$20,615,795	20.6%



# General Fund History Trend

Personnel costs increased 28.0% from FY 2008 to FY 2021

- The City has mitigated overall increases through position eliminations, limited or no pay increases for a period of time, shift of increased benefit expense from City to employees, and changes to pension plans.

Operating costs increased 2.4% in same time period

- In spite of increases in electricity, oil-based commodities, and general liability insurance.
- The City has significantly reduced costs through operational efficiencies, contract changes and negotiations.



# City of Punta Gorda Financial Policy

## Current financial policies :

- A balanced budget is current revenues, including financing, plus unrestricted fund balance, exceeds or equals current year appropriations.
- The use of one time revenues to fund ongoing expenditures is discouraged.

## Current City strategy:

- The City will continue to progress towards achieving a balanced budget, without relying on reserves.





# General Fund Assumptions - Revenue

- Estimated 4% increase in taxable value and \$39 million in new construction
- Estimated millage rate 3.4337 including transfers of \$459,000 for road resurfacing program & \$200,000 for drainage program
- Increased revenue estimates in electric utility tax and franchise fees and half cent sales tax (approximately 2% over FY 2021 projections which are significantly higher than original budget)
- 1% increase in Administration charges to other Funds (will be adjusted based on all funds final budgets)
- All other revenues - various small adjustments



# General Fund Assumptions - Personnel

- 4% salary (merit) increase; Fire bargaining contract is under negotiation
- 7% increase in health insurance
- 10% increase in workers comp
- Defined contribution pension plan match up to 10%
- General pension costs flat Citywide to assist in reducing unfunded actuarial liability; fire pension cost flat, police pension cost decreased 9%



# General Fund Assumptions - Operating

- Departmental requests - 3% increases except:
  - Leased vehicle for City Manager per contract
  - HR for ADA training and certifications and pay plan study
  - Parks & Grounds increases for landscape, mowing, pest control services, land fill fees and tonnages, and holiday decorations
  - Fire increases for PPE and medical supplies and maintenance contract for EMS equipment
  - Facilities increases for fencing repairs and building and work area requests from divisions
- Comprehensive planning study delayed until FY 2023
- 7.5% estimated increase in general liability insurance
- Computer overhead – 12% increase
- Addition of operating expenditures at Herald Court Centre FY 2022-FY 2024



# General Fund Assumptions - Transfers

- CRA transfer based on 4% increase in taxable value of district and millage rate of 3.4337
- No change in transfers for road resurfacing program
- Drainage program decreased \$100,000
- General Construction projects transfer updated for:
  - \$22,000 addition for engineering for channel and basin dredging at the Boat Club and dock repairs (Apply for grant in FY 2022 for the dredging to take place in FY 2023)
  - \$250,000 addition for railroad crossing rehabilitation project (1 of 4)



# General Fund Assumptions – Capital Outlay

- Police Fleet replacements increase per year \$73,000
- Police taser replacements increase per year \$12,000
- Average increase in Police Requests (patrol rifles, SWAT and radio equipment, boat motors, etc) \$16,000
- Average increase for Fire vehicle replacement \$11,000
- Average decrease other divisions (FY 2026) (\$12,000)
- Increase to annual funding \$100,000

(See Next Slides)



# Capital Outlay Five Year Plan

Capital Outlay Replacement Plan	Dept/ Div	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026+
(All figures in thousands of dollars)						
1999 flatbed 3T dump truck (4409)	ROW	95	0	0	0	0
2007 dump truck (5977)	ROW	0	143	0	0	0
2007 tractor loader backhoe 4x4 (6835)	ROW	0	0	146	0	0
2000 tandem axle trailer low bed (4441)	ROW	0	0	9	0	0
2014 diesel mower (6944)	ROW	0	0	29	0	0
2016 mower (6982)	ROW	0	0	29	0	0
2002 grader (5411)	ROW	0	0	0	0	203
2002 front end articulated loader (5413)	ROW	0	0	0	256	0
1988 trailer tilt bed (2350)	ROW	0	0	0	9	0
1988 trailer flat bed (2352)	ROW	0	0	0	11	0
1989 trailer tilt bed (2396)	ROW	0	0	0	6	0
2015 vactor (6969)	ROW	0	0	0	85	0
2014 super duty 4X4 3/4 ton pickup truck (6923)	P&G	0	52	0	0	0
2014 1 ton pickup truck (6924)	P&G	0	51	0	0	0
2014 1/2 ton pickup truck (6927)	P&G	0	42	0	0	0
2014 1/2 ton pickup truck (6928)	P&G	0	45	0	0	0
2001 trailer tandem axle low bed (4481)	P&G	0	0	11	0	0
1992 trailer low bed (2465)	P&G	0	0	6	0	0
2001 trencher walk behind (4473)	P&G	0	0	14	0	0
2001 loader skid steer (4480)	P&G	0	0	52	0	0
2006 trailer flat bed (5976)	P&G	0	0	8	0	0
2006 mini excavator trackhoe (6801)	P&G	0	0	52	0	0
2007 trailer flat bed tandem axle (6818)	P&G	0	0	11	0	0
2007 riding mower (6839)	P&G	0	0	21	0	0
2010 mower (6862)	P&G	0	0	21	0	0
2015 cargo van (6954)	P&G	0	0	0	52	0
2015 1/2 ton pickup truck (6960)	P&G	0	0	0	24	0

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Florida's Harborside Hometown

# Capital Outlay Five Year Plan

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Capital Outlay Replacement Plan	Dept/ Div	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026+
(All figures in thousands of dollars)						
Police Fleet Replacements (Est. 6 vehicles per year)	Police	318	318	318	318	318
Taser Replacement Program	Police	12	29	29	29	29
Body Camera Replacement Program	Police	20	0	0	21	21
Patrol Rifle Program (new)	Police	32	32	16	0	0
In Car Camera Replacement Program	Police	31	38	46	53	0
SWAT Night Vision Program	Police	10	5	0	0	0
Radio Enhancement Program	Police	0	70	0	0	0
Boat Motor Replacement Program	Police	0	0	35	0	35
Audio Recording System - Interview rooms	Police	20	0	0	0	0
High availability (HA) firewalls for network and internet	Police/Fire	23	0	0	0	0
Personal Protective Equipment	Fire	10	10	10	10	10
Suppression Equipment	Fire	15	15	15	15	15
Medical Equipment	Fire	39	16	39	16	39
2014 4 Door SUV (6930)	Fire	0	55	0	0	0
2014 pickup truck (6926)	Code	0	30	0	0	0
<b>TOTAL</b>		<b>\$625</b>	<b>\$951</b>	<b>\$917</b>	<b>\$905</b>	<b>\$670</b>

Revised annual level Capital Outlay reserve

840      840      840      840      840

Capital Outlay Reserve - Beg

45      260      149      72      7

Capital Outlay Reserve - End

**\$260      \$149      \$72      \$7      \$177**

\* FY 2021 - FY 2025 budgeted capital outlay plan  
annual level of funding was \$740

# General Fund Summary

	<b>Long Range Plan</b>	<b>06/16/21</b>
Revenues	\$ 23,561,155	\$24,117,940
Use of Reserves-for CIP		172,000
Use of Reserves-Ops	564,900	569,780
Less:		
Expenditures	<u>(\$24,126,055)</u>	<u>(\$24,859,720)</u>
(Gap)/Surplus	\$ 0	\$ 0





# General Fund

## 06/16/2021 Projected Budget Gap FY 22

LRFP Use of Reserves 2/17/21	(\$ 564,900)
Increase of revenues	556,785
Increase in personnel exp	( 144,755)
Increase in operating exp	( 301,620)
Increase in FY 2022 Capital Outlay Plan (net)	( 100,000)
Increase in CRA transfer	( 15,290)
Decrease in Drainage program	100,000
Increase in Capital project transfers	<u>( 272,000)</u>
Use of Reserves 06/16/21	(\$ 741,780)

# General Fund Comparison FY 2021 to FY 2022

Category	FY 2021	FY 2022	% +/-
Personnel	\$15,737,585	\$16,563,675	5.2%
Operating	\$ 4,914,210	\$ 5,431,095	10.5%
Total Operations	\$20,615,795	\$21,994,770	6.7%



# General Fund Operating Reserve

FY 2021 Estimated ending reserves	\$6,493,475
Less Appropriation Requests:	
Buildout of Herald Court Centre Units	230,000
Self Contained Breathing Apparatus Replace	250,000
Less: Capital Outlay reserve	45,000
Less: Use of op. reserves FY 2022	741,780
Less: FY 2022 10.0% min. ending reserve 6/16/21	<u>2,607,000</u>
Subtotal available reserves 9/30/2022	\$2,619,695

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# General Fund

## Operating Reserve – Look Ahead

### No Change in Staffing

	<b>Proforma</b>
	<b>FY 2023</b>
	<b>06/16/21</b>
Revenues	\$24,637,695
Use of Reserves-Cap	73,000
Use of Reserves-Ops	TBD
Less:	
Expenditures	<u>(\$25,739,380)</u>
(Gap)/Surplus	(\$ 1,028,685)



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# General Fund Operating Reserve – Look Ahead

Subtotal available reserves 9/30/2022	\$2,619,695
Less: Increase for FY 2023 min. ending (10.5%)	208,500
Less: Current (6/16/21) estimate for use of reserves to balance FY 2023	<u>1,028,685</u>
Estimated ending reserves available for allocation	\$1,382,510
Estimated FY 2022 Positions if approved	\$1,178,600
Estimated FY 2023 increases if approved	\$ 900,690



# Service Level Enhancements



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# Staffing Requests

- City Clerk - Records Coordinator (1 FTE) (\$ 74,500)
  - Co-ordinate City-wide records management and training, including public records request tracking and support
  - Annual costs approximately \$68,500, one-time costs \$6,000



# Staffing Requests

- Engineering – Engineering Tech II (0.5 FTE) (\$ 63,000)
  - Additional position would be split with Building Division
  - Both divisions have a need for additional support
  - Will allow coverage in both divisions and provide the needed tasks related to line and grades, inspections, drainage evaluations, and other engineering tasks that have increased in both divisions
  - Annual costs approximately \$35,000, one-time costs \$28,000 for vehicle and equipment (Building provided vehicle for last position, so General Fund would provide vehicle for this position)





# Staffing Requests

- Facilities – Maintenance Worker III (1 FTE) (\$98,100)
  - Position requested to allow more proactive maintenance of facilities and supervision of painting, custodial, janitorial, plumbing, and electrical contracted work
  - Annual costs approximately \$59,100, one-time costs \$39,000 for vehicle (1/2 ton pick up) and equipment



# Staffing Requests

- Parks and Grounds – Maintenance Worker I (1 FTE) (\$91,200)
  - Position requested to perform a wide variety of landscaping and maintenance needs in the City's park and public spaces
  - Will allow continued park maintenance during the holiday season when decorations and the Christmas tree are being put up
  - Annual costs approximately \$54,400, one-time costs \$36,800 for vehicle (1/2 ton pick up) and equipment



# Staffing Requests

- Right of Way – Crew Chief (1 FTE) (\$65,500)
  - Position requested to allow an additional crew chief for training of newer employees after upcoming retirements and to help with completing work order requests that have increased 123% over the past five years
  - Annual costs approximately \$62,500, one-time costs \$3,000 for equipment



# Staffing Requests

- Police - Detective (1 FTE) (\$ 149,000)
  - More complex cases & more fraud cases which are time consuming
  - Allow more proactive investigations
  - Annual costs approximately \$86,000, one-time costs \$63,000 for vehicle and equipment
  
- Police - Patrol Officers (2 FTE) (\$ 292,000)
  - More complex and time consuming calls
  - Per Officer annual costs approximately \$83,000, one-time costs \$63,000



# Staffing Requests

- Police - Evidence, Crime Scene & Tech (1 FTE) (\$ 73,700)
  - Increased complexity & responsibilities of crime scene response and handling evidence required in this position for night shift, should be 2<sup>nd</sup> shift
  - Share vehicle with current position



# Staffing Requests

- Fire - Firefighter/EMTs (3 FTE) (\$ 270,600)
  - Meet current staffing needs due to injuries, sick leave or vacation
  - May reduce some unscheduled overtime
  - Move department towards meeting NFPA 1710 minimum staffing requirements
  - Per Firefighter annual costs approximately \$85,100, one-time costs \$5,100



# FY 2022 Considerations

- Bargaining Unit Contract (Fire is currently in negotiations)
- Results of a pay and classification study, including factors for Florida minimum wage requirements over the next several years
- Estimate for Council and Board meetings at another location
- Coronavirus State and Local Fiscal Recovery Funds, as provided in American Rescue Plan Act



# FY 2022 Considerations

## Five Year Planning – Personnel Requests As Requested by Divisions

FUND	NUMBER	FUND NAME Department/Division	Amended Authorized FY 2021	Position Requests FY 2022	FY 2023 Planning Requests	FY 2024 Planning Requests	FY 2025 Planning Requests	FY 2026 Planning Requests	FY 2026 Estimated Positions
001	01-00	CITY COUNCIL <sup>1</sup>	5.00						5.00
001	02-00	City Manager	3.00						3.00
001	02-18	Human Resources	3.00		1.00				4.00
001	03-00	City Clerk	4.00	1.00					5.00
001	06-00	Legal	1.00						1.00
001	04-00	Finance	8.50		1.00				9.50
001	04-05	Procurement	7.50		1.00	1.00		1.00	10.50
001	09-01	Public Works Admin	3.00						3.00
001	09-08	Engineering	4.50	0.50					5.00
001	15-15	Facilities Maintenance	3.00	1.00	1.00	1.00			6.00
001	09-16	Right of Way Maintenance	13.00	1.00	2.00	2.00			18.00
001	09-19	Parks & Grounds	10.00	1.00	1.00				12.00
001	12-00	POLICE	56.00	4.00	4.00	4.00	2.00	0.00	70.00
001	13-00	FIRE	30.00	3.00	6.00				39.00
001	15-00	Urban Design	6.00		2.00	1.00			9.00
001	15-10	Zoning & Code Compliance	6.00		1.00	1.00			8.00
		<b>GENERAL FUND</b>	<b>163.50</b>	<b>11.50</b>	<b>20.00</b>	<b>10.00</b>	<b>2.00</b>	<b>1.00</b>	<b>208.00</b>
502	02-51	<b>INFORMATION TECHNOLOGY</b>	<b>7.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>12.00</b>



# FY 2022 Considerations

## Five Year Planning – Personnel Requests Recommended Planning

FUND	NUMBER	FUND NAME Department/Division	Amended Authorized FY 2021	Position Requests FY 2022	FY 2023 Planning Requests	FY 2024 Planning Requests	FY 2025 Planning Requests	FY 2026 Planning Requests	FY 2026 Estimated Positions
001	01-00	CITY COUNCIL <sup>1</sup>	5.00						5.00
001	02-00	City Manager	3.00						3.00
001	02-18	Human Resources	3.00		1.00				4.00
001	03-00	City Clerk	4.00	0.00	1.00				5.00
001	06-00	Legal	1.00						1.00
001	04-00	Finance	8.50		1.00				9.50
001	04-05	Procurement	7.50		1.00	0.00	1.00		9.50
001	09-01	Public Works Admin	3.00						3.00
001	09-08	Engineering	4.50	0.50					5.00
001	15-15	Facilities Maintenance	3.00	1.00	1.00		1.00		6.00
001	09-16	Right of Way Maintenance	13.00	1.00	1.00	0.00	1.00	1.00	17.00
001	09-19	Parks & Grounds	10.00	1.00		1.00			12.00
001	12-00	POLICE	56.00	2.00	2.00	1.00		2.00	63.00
001	13-00	FIRE	30.00	2.00	7.00				39.00
001	15-00	Urban Design	6.00		1.00	1.00	0.00	1.00	9.00
001	15-10	Zoning & Code Compliance	6.00		1.00	1.00			8.00
		<b>GENERAL FUND</b>	<b>163.50</b>	<b>7.50</b>	<b>17.00</b>	<b>4.00</b>	<b>3.00</b>	<b>4.00</b>	<b>199.00</b>
502	02-51	<b>INFORMATION TECHNOLOGY</b>	<b>7.00</b>	<b>1.00</b>	<b>1.00</b>			<b>1.00</b>	<b>10.00</b>

# Lot Mowing



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# Lot Mowing Assessment

- Proposed assessment of \$185
  - Number of lots in program decreasing as building continues (1,636 lots; reduction of 101 from prior year)
  - Certain costs of program remain fixed despite number of lots decreasing
  - Contractor may increase rate 5%  
Personnel salaries budgeted to increase 4%
  - Program projects 16 mows per year with up to additional 2 mows during summer months; 4 edges and 3 trims



# Information Technology Fund



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# Information Technology Fund

- Project requests were prioritized and reduced

ESO/Firehouse Activities Module	\$ 5,000 – annual subscr.
Internal Affairs Tracking Software	\$ 8,500 – annual subscr.
Accreditation Software	\$ 5,500 – annual subscr.
Virtual Server Management Software	\$ 8,300 – annual subscr.
Large Email Extraction Software	\$ 6,000 one time
Computer/Laptop/Tablet Replacements	\$93,500 – Annually
Monitor Replacements	\$10,000 – Annually
Backup and Recovery Appliance (financed over 3 years)	\$46,515 – 2 <sup>nd</sup> year
GIS Equipment	\$15,000 one time
Server Replacement (VMWARE) 1 per year	\$30,000 one time
Network Switch (spare)	\$ 5,000 one time
Security Camera System (initial funding)	\$10,000 one time



# Information Technology Fund

- Operating expenditures increasing approximately 9.5%
  - Mainly due to increasing cost in software subscriptions and data storage needs
- Estimated carryover is approximately \$42,000; this is a decrease of \$58,000 from prior year, which adds to the overall increase required.
- With the projects, 12% increase to all divisions computer overhead as compared to FY 2021



# Information Technology Fund Staffing Request

- IT – Computer Support Specialist (1 FTE) (\$ 67,000)
  - Position would focus on day to day repair activities and service desk support
  - Allow more responsiveness for service tickets and other IT staff to the time for preventative support and training
  - Annual costs approximately \$64,000, one-time costs \$3,000



# General Fund

## Proforma – Base No Change in Service Level or Millage Rate

Millage Rate 3.4337

	<b>Proposed FY 2022</b>	<b>Proforma FY 2023</b>	<b>Proforma FY 2024</b>	<b>Proforma FY 2025</b>	<b>Proforma FY 2026</b>
Ad Valorem Tax Revenue	\$ 12,040,930	\$ 12,642,980	\$ 13,275,125	\$ 13,938,880	\$ 14,635,825
Other Revenues	12,077,010	11,994,715	12,163,240	12,334,610	12,508,865
<b>Estimated Revenues</b>	<b>24,117,940</b>	<b>24,637,695</b>	<b>25,438,365</b>	<b>26,273,490</b>	<b>27,144,690</b>
Personnel	16,563,675	17,137,530	17,886,900	18,672,315	19,495,655
Operating	5,431,095	5,630,560	5,792,875	5,916,840	6,013,740
Capital Outlay (net)	840,000	840,000	840,000	840,000	840,000
Transfer to CRA for TIF	888,950	942,290	998,825	1,058,750	1,122,275
Transfer for Paving	459,000	459,000	459,000	459,000	459,000
Transfer for Drainage	200,000	200,000	200,000	200,000	200,000
Transfer for Capital Projects	477,000	457,000	480,000	350,000	205,000
<b>Estimated Expenditures</b>	<b>24,859,720</b>	<b>25,666,380</b>	<b>26,657,600</b>	<b>27,496,905</b>	<b>28,335,670</b>
<b>Revenues over (under) expenditures</b>	<b>(741,780)</b>	<b>(1,028,685)</b>	<b>(1,219,235)</b>	<b>(1,223,415)</b>	<b>(1,190,980)</b>
Projected Carryover-Beginning	6,448,470	5,751,690	4,723,005	3,503,770	2,280,355
Capital Outlay Reserve	45,000				
Capital Outlay Reserve					
Projected Carryover-End	\$ 5,751,690	\$ 4,723,005	\$ 3,503,770	\$ 2,280,355	\$ 1,089,375
Reserve percentage	23.1%	18.4%	13.1%	8.3%	3.8%
Minimum Operating Reserve 10%-12% plus \$120,460 all years	\$ 2,607,000	\$ 2,815,500	\$ 3,052,800	\$ 3,282,600	\$ 3,520,800



# General Fund

## Proforma – No Change in Service Level, Millage Rate increase .3100

	Proposed FY 2022	Proforma FY 2023	Proforma FY 2024	Proforma FY 2025	Proforma FY 2026
Millage Rate	3.4337				
Possible Additional Millage Rate	0.3100				
Ad Valorem Tax Revenue	\$ 12,040,930	\$ 12,642,980	\$ 13,275,125	\$ 13,938,880	\$ 14,635,825
Possible Additional Ad Valorem Revenue	1,087,060	1,141,415	1,198,485	1,258,410	1,321,330
Other Revenues	12,077,010	11,994,715	12,163,240	12,334,610	12,508,865
<b>Estimated Revenues</b>	<b>25,205,000</b>	<b>25,779,110</b>	<b>26,636,850</b>	<b>27,531,900</b>	<b>28,466,020</b>
Personnel	16,563,675	17,137,530	17,886,900	18,672,315	19,495,655
Operating	5,431,095	5,630,560	5,792,875	5,916,840	6,013,740
Capital Outlay (net)	840,000	840,000	840,000	840,000	840,000
Transfer to CRA for TIF	888,950	942,290	998,825	1,058,750	1,122,275
Estimated additional CRA TIF transfer	80,195	85,005	90,105	95,515	101,245
Transfer for Paving	459,000	459,000	459,000	459,000	459,000
Transfer for Drainage	200,000	200,000	200,000	200,000	200,000
Transfer for Capital Projects	477,000	457,000	480,000	350,000	205,000
<b>Estimated Expenditures</b>	<b>24,939,915</b>	<b>25,751,385</b>	<b>26,747,705</b>	<b>27,592,420</b>	<b>28,436,915</b>
<b>Revenues over (under) expenditures</b>	<b>265,085</b>	<b>27,725</b>	<b>(110,855)</b>	<b>(60,520)</b>	<b>29,105</b>
Projected Carryover-Beginning	6,448,470	6,758,555	6,786,280	6,675,425	6,614,905
Capital Outlay Reserve	45,000				
Projected Carryover-End	\$ 6,758,555	\$ 6,786,280	\$ 6,675,425	\$ 6,614,905	\$ 6,644,010
Reserve percentage	27.1%	26.4%	25.0%	24.0%	23.4%
Minimum Operating Reserve 10%-12% plus \$120,460 all years	\$ 2,615,000	\$ 2,824,400	\$ 3,062,700	\$ 3,293,600	\$ 3,532,900

# General Fund

## Proforma – Add 9.5 positions in FY 2022, Millage Rate increase .5000

	Proposed FY 2022	Proforma FY 2023	Proforma FY 2024	Proforma FY 2025	Proforma FY 2026
Millage Rate	3.4337				
Possible Additional Millage Rate	0.5000				
Ad Valorem Tax Revenue	\$ 12,040,930	\$ 12,642,980	\$ 13,275,125	\$ 13,938,880	\$ 14,635,825
Possible Additional Ad Valorem Revenue	1,753,325	1,840,990	1,933,040	2,029,695	2,131,180
Other Revenues	12,077,010	11,994,715	12,163,240	12,334,610	12,508,865
<b>Estimated Revenues</b>	<b>25,871,265</b>	<b>26,478,685</b>	<b>27,371,405</b>	<b>28,303,185</b>	<b>29,275,870</b>
Personnel	16,563,675	17,137,530	17,886,900	18,672,315	19,495,655
	692,915	724,685	757,965	792,825	829,355
Operating	5,431,095	5,630,560	5,792,875	5,916,840	6,013,740
	17,435	17,960	18,500	19,050	19,625
Capital Outlay (net)	840,000	840,000	840,000	840,000	840,000
	248,115				
Transfer to CRA for TIF	888,950	942,290	998,825	1,058,750	1,122,275
Estimated additional CRA TIF transfer	129,350	137,110	145,340	154,060	163,300
Transfer for Paving	459,000	459,000	459,000	459,000	459,000
Transfer for Drainage	200,000	200,000	200,000	200,000	200,000
Transfer for Capital Projects	477,000	457,000	480,000	350,000	205,000
<b>Estimated Expenditures</b>	<b>25,947,535</b>	<b>26,546,135</b>	<b>27,579,405</b>	<b>28,462,840</b>	<b>29,347,950</b>
<b>Revenues over (under) expenditures</b>	<b>(76,270)</b>	<b>(67,450)</b>	<b>(208,000)</b>	<b>(159,655)</b>	<b>(72,080)</b>
Projected Carryover-Beginning	6,448,470	6,417,200	6,349,750	6,141,750	5,982,095
Capital Outlay Reserve	45,000				
Projected Carryover-End	<b>\$ 6,417,200</b>	<b>\$ 6,349,750</b>	<b>\$ 6,141,750</b>	<b>\$ 5,982,095</b>	<b>\$ 5,910,015</b>
Reserve percentage	24.7%	23.9%	22.3%	21.0%	20.1%
Minimum Operating Reserve 10%-12% plus \$120,460 all years	\$ 2,716,000	\$ 2,824,400	\$ 3,062,700	\$ 3,293,600	\$ 3,532,900

# General Fund

Proforma – Recommended Planning, FY 2022 mid-year, Millage Rate increase .5163

	Millage Rate 3.4337				
	Possible Additional Millage Rate 0.5163				
	<b>Proposed FY 2022</b>	<b>Proforma FY 2023</b>	<b>Proforma FY 2024</b>	<b>Proforma FY 2025</b>	<b>Proforma FY 2026</b>
Ad Valorem Tax Revenue	\$ 12,040,930	\$ 12,642,980	\$ 13,275,125	\$ 13,938,880	\$ 14,635,825
Possible Additional Ad Valorem Revenue	1,810,485	1,901,010	1,996,060	2,095,860	2,200,655
Other Revenues	12,077,010	11,994,715	12,163,240	12,334,610	12,508,865
Estimated Grant Revenue		445,255	445,255	207,785	
<b>Estimated Revenues</b>	<b>25,928,425</b>	<b>26,983,960</b>	<b>27,879,680</b>	<b>28,577,135</b>	<b>29,345,345</b>
Personnel	16,563,675	17,137,530	17,886,900	18,672,315	19,495,655
	268,285	1,856,525	2,281,810	2,574,165	2,991,665
Operating	5,431,095	5,630,560	5,792,875	5,916,840	6,013,740
	8,010	33,500	38,500	42,660	47,940
Capital Outlay (net)	840,000	840,000	840,000	840,000	840,000
	246,010	295,735	63,000	42,000	164,000
Transfer to CRA for TIF	888,950	942,290	998,825	1,058,750	1,122,275
Estimated additional CRA TIF transfer	133,560	141,575	150,070	159,070	163,300
Transfer for Paving	459,000	459,000	459,000	459,000	459,000
Transfer for Drainage	200,000	200,000	200,000	200,000	200,000
Transfer for Capital Projects	477,000	457,000	480,000	350,000	205,000
<b>Estimated Expenditures</b>	<b>25,515,585</b>	<b>27,993,715</b>	<b>29,190,980</b>	<b>30,314,800</b>	<b>31,702,575</b>
<b>Revenues over (under) expenditures</b>	<b>412,840</b>	<b>(1,009,755)</b>	<b>(1,311,300)</b>	<b>(1,737,665)</b>	<b>(2,357,230)</b>
Projected Carryover-Beginning	6,448,470	6,906,310	5,896,555	4,585,255	2,847,590
Capital Outlay Reserve	45,000				
Projected Carryover-End	\$ 6,906,310	\$ 5,896,555	\$ 4,585,255	\$ 2,847,590	\$ 490,360
Reserve percentage	27.1%	21.1%	15.7%	9.4%	1.5%
Minimum Operating Reserve 10%-12% plus \$120,460 all years	\$ 2,672,000	\$ 3,059,800	\$ 3,331,500	\$ 3,606,700	\$ 3,924,800

# General Fund

Proforma – Increased Personnel, 9.5 in FY 2022 mid-year, Millage Rate increase .8200

Millage Rate  
Possible Additional Millage Rate

3.4337  
0.8200

	<b>Proposed FY 2022</b>	<b>Proforma FY 2023</b>	<b>Proforma FY 2024</b>	<b>Proforma FY 2025</b>	<b>Proforma FY 2026</b>
Ad Valorem Tax Revenue	\$ 12,040,930	\$ 12,642,980	\$ 13,275,125	\$ 13,938,880	\$ 14,635,825
Possible Additional Ad Valorem Revenue	2,875,455	3,019,225	3,170,185	3,328,695	3,495,130
Other Revenues	12,077,010	11,994,715	12,163,240	12,334,610	12,508,865
Estimated Grant Revenue		381,645	381,645	178,100	
<b>Estimated Revenues</b>	<b>26,993,395</b>	<b>28,038,565</b>	<b>28,990,195</b>	<b>29,780,285</b>	<b>30,639,820</b>
Personnel	16,563,675	17,137,530	17,886,900	18,672,315	19,495,655
	346,460	1,861,300	2,286,780	2,793,585	3,288,145
Operating	5,431,095	5,630,560	5,792,875	5,916,840	6,013,740
	8,720	32,960	37,945	44,085	49,410
Capital Outlay (net)	840,000	840,000	840,000	840,000	840,000
	257,115	260,000	63,000	168,000	164,000
Transfer to CRA for TIF	888,950	942,290	998,825	1,058,750	1,122,275
Estimated additional CRA TIF transfer	212,120	141,575	150,070	159,070	163,300
Transfer for Paving	459,000	459,000	459,000	459,000	459,000
Transfer for Drainage	200,000	200,000	200,000	200,000	200,000
Transfer for Capital Projects	477,000	457,000	480,000	350,000	205,000
<b>Estimated Expenditures</b>	<b>25,684,135</b>	<b>27,962,215</b>	<b>29,195,395</b>	<b>30,661,645</b>	<b>32,000,525</b>
<b>Revenues over (under) expenditures</b>	<b>1,309,260</b>	<b>76,350</b>	<b>(205,200)</b>	<b>(881,360)</b>	<b>(1,360,705)</b>
Projected Carryover-Beginning	6,448,470	7,802,730	7,879,080	7,673,880	6,792,520
Capital Outlay Reserve	45,000				
Projected Carryover-End	<b>\$ 7,802,730</b>	<b>\$ 7,879,080</b>	<b>\$ 7,673,880</b>	<b>\$ 6,792,520</b>	<b>\$ 5,431,815</b>
Reserve percentage	30.4%	28.2%	26.3%	22.2%	17.0%
Minimum Operating Reserve 10%-12% plus \$120,460 all years	\$ 2,689,000	\$ 3,056,500	\$ 3,332,000	\$ 3,646,600	\$ 3,960,600