

City of High Springs Adopted FY23 Budget

City Commissioners

Mayor Byran Williams

Vice Mayor Gloria James

Commissioner Ross Ambrose, Seat 1

Commissioner Katherine Weitz, Seat 2

Commissioner Linda Jones, Seat 3



City Clerk, Jenny Parham

City Manager, Ashley Stathatos

Assistant City Manager, Bruce Gillingham

Police Chief, Antoine Sheppard

Public Works Director, Thomas Henry

Parks & Recreation Director, Damon Messina

Building Official, Alan Alligood

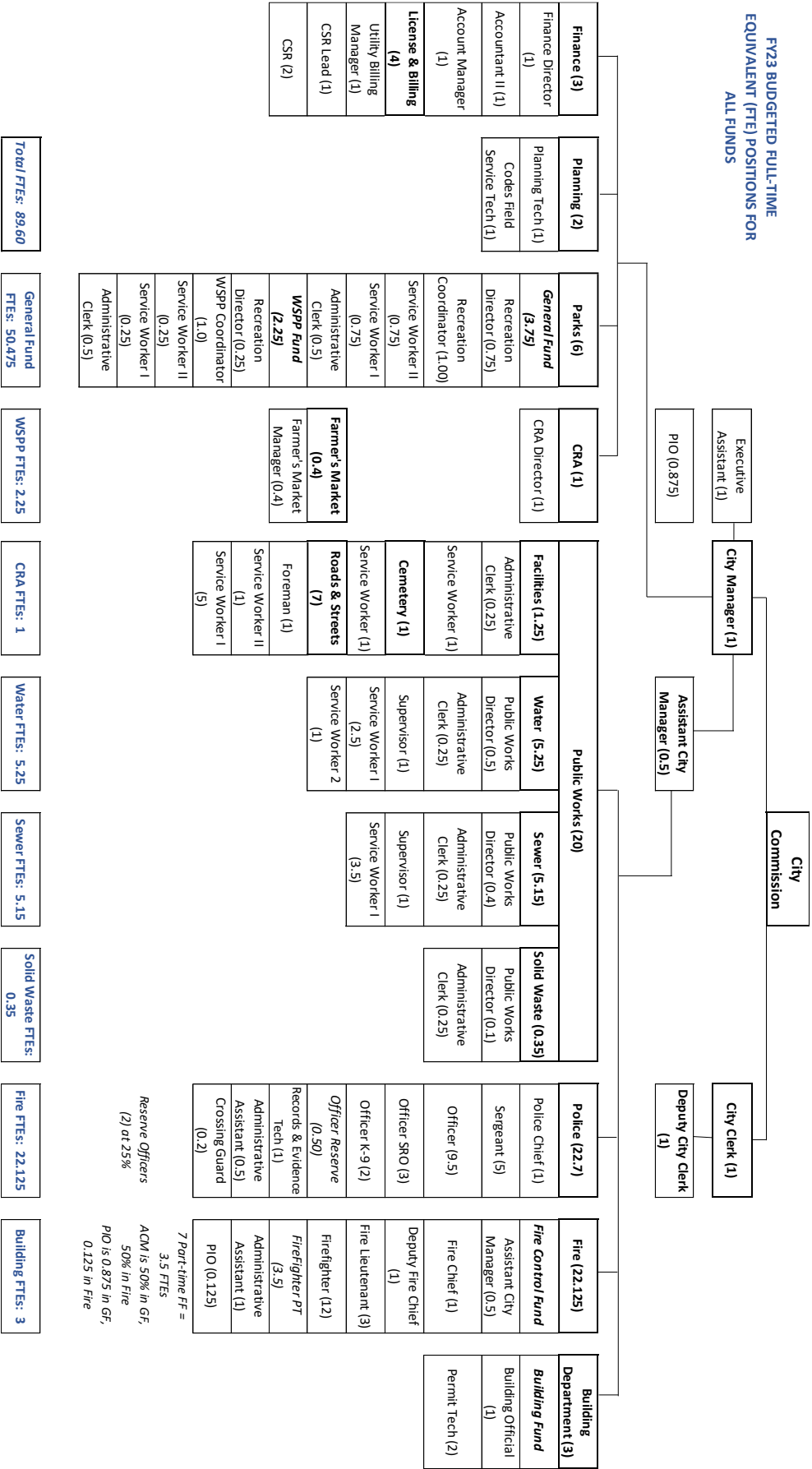
Finance Director, Diane Wilson

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FY23 BUDGETED FULL-TIME
EQUIVALENT (FTE) POSITIONS FOR
ALL FUNDS



7 Part-time FF =
3.5 FTEs
ACM is 50% in GF,
50% in Fire
PIO is 0.875 in GF,
0.125 in Fire

Reserve Officers
(2) at 25%

BUDGETED POSITIONS BY FUND

Fund		Budgeted Positions
GENERAL FUND		
	City Clerk	2.00
	City Manager	3.375
	Finance	3.00
	License & Billing	4.00
	Police	22.70
	Planning	2.00
	Cemetery	1.00
	Facilities	1.25
	Roads & Streets	7.00
	Parks	3.75
	Farmers' Market	0.40
	TOTAL GENERAL FUND	50.475
ENTERPRISE FUNDS		
	Water	5.25
	Sewer	5.15
	Solid Waste	0.35
	Building	3.00
	TOTAL ENTERPRISE FUNDS	13.75
SPECIAL REVENUE FUNDS		
	Fire	22.125
	WSPP	2.25
	CRA	1.00
	TOTAL SPECIAL REVENUE	25.375
TOTAL BUDGETED POSITIONS		89.60

NEW POSITIONS

The FY23 Budget includes five new positions (FTEs). These include three full time firefighter positions, one Service Worker I in the Roads and Streets Department and one Service Worker I in the Sewer Department. All employees' salaries are budgeted in the appropriate departments and funds based on the time they spend working in each area so the full cost of operations by area can be seen. This means that some employees will be split funded by more than one department and/or fund. These allocations of positions within each Department and/or Fund are designated in the Departmental Budgets in the pages that follow.

FY23 BUDGETED SALARY ADJUSTMENTS

A pay plan was commissioned by the city prior to development of the FY23 Budget. This plan established new pay ranges and steps and identified the correct step placement for each employee based on years of service in current position. After slotting all employees in the correct step, a 3% merit increase was applied to all salaries. If an employee is currently in the correct step or a step above the recommended placement, that employee will remain at their current salary for placement purposes but will still receive the 3% merit increase. No employees will have a decrease in their pay due to the implementation of this pay plan. The cost of this implementation is included in the FY23 Budget and is to be implemented during the first full pay period in October of 2022. The Personnel budgets in each fund and department include the full implementation of these changes.

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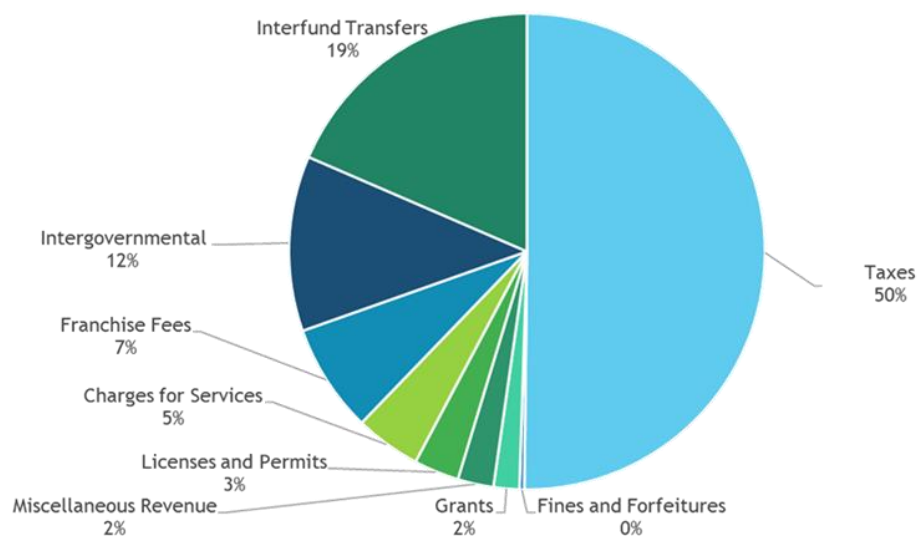
GENERAL FUND

The General Fund is the only Major Fund of the City. All governmental operating expenses that are not funded by Enterprise or Special Revenue funds are paid for by the General Fund.

GENERAL FUND REVENUES AND EXPENSES

REVENUES	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET
Taxes	\$ 2,751,740	\$ 2,985,897	\$ 3,062,250
Licenses and Permits	\$ 100,550	\$ 149,916	\$ 188,400
Intergovernmental	\$ 480,000	\$ 813,465	\$ 799,966
Grants	\$ 117,245	\$ 45,301	\$ 61,500
Franchise Fees	\$ 413,000	\$ 436,341	\$ 449,000
Charges for Services	\$ 131,984	\$ 214,171	\$ 221,642
Miscellaneous Revenue	\$ 176,200	\$ 189,409	\$ 183,200
Transfers	\$ 1,448,034	\$ 1,234,092	\$ 1,338,063
Total Revenues	\$ 5,620,403	\$ 6,075,491	\$ 6,324,021

EXPENSES	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET
Personnel	\$ 3,189,699	\$ 3,281,281	\$ 3,806,420
Operating Expenditures	\$ 1,545,200	\$ 1,795,375	\$ 1,523,359
Capital Outlay	\$ 62,500	\$ 57,232	\$ 88,359
Debt Service	\$ 103,128	\$ 109,491	\$ 96,905
Contingency	\$ 39,270	\$ 2,777	\$ 5,000
Transfers from GF to Other Funds	\$ 680,606	\$ 829,335	\$ 803,978
Total Expenditures	\$ 5,620,403	\$ 6,075,491	\$ 6,324,021



GENERAL FUND REVENUES

Description	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET
Taxes			
Ad Valorem	\$ 2,138,440	\$ 2,305,700	\$ 2,356,010
Ad Valorem Delinquent	\$ 55,000	\$ 51,356	\$ 55,000
Utility Tax - Clay Electric	\$ 57,000	\$ 61,385	\$ 63,840
Utility Tax - Duke	\$ 315,000	\$ 364,462	\$ 379,040
Utility Tax - Gas	\$ 17,000	\$ 16,854	\$ 17,359
Communication Services Tax (CST)	\$ 165,000	\$ 180,807	\$ 185,000
Motor Fuel Tax Refunds	\$ 4,300	\$ 5,334	\$ 6,000
Total Taxes	\$ 2,751,740	\$ 2,985,897	\$ 3,062,250
Licenses and Permits			
Alcoholic Beverages License	\$ 4,500	\$ 867	\$ 5,000
Certificate of Appropriateness	\$ 1,300	\$ -	\$ 1,400
City Occupational License	\$ 23,000	\$ 26,546	\$ 27,000
Occupational License	\$ -	\$ 5,102	\$ 5,500
Development Review Fees	\$ -	\$ -	\$ 6,000
ConstructionPlanReviewFee	\$ 9,750	\$ -	\$ 25,000
Subdivision Plan Review Fee	\$ 13,500	\$ -	\$ 25,000
Site Plan Review Fees	\$ 10,000	\$ -	\$ -
Mobile Home Licenses	\$ 2,500	\$ 1,322	\$ 2,000
Retainer FY2022	\$ 25,000	\$ 16,509	\$ 25,000
VacantPropRegist	\$ 1,500	\$ 700	\$ 1,500
Zoning Fees	\$ 9,500	\$ 98,870	\$ 65,000
Total Licenses and Permits	\$ 100,550	\$ 149,916	\$ 188,400
Intergovernmental			
State Revenue Sharing - Sales Tax	\$ 200,000	\$ 333,774	\$ 274,966
State Revenue Sharing - Discretionary	\$ 280,000	\$ 479,691	\$ 525,000
Total Intergovernmental	\$ 480,000	\$ 813,465	\$ 799,966
Grants		\$ -	
Federal Grants		\$ -	
State Grants	\$ 45,000	\$ -	\$ 40,000
Byrne Grants	\$ 8,500	\$ -	\$ 8,500
Farmer's Market Grant	\$ 44,821	\$ 31,396	\$ -
FarmersMarket-SNAP	\$ 18,924	\$ 13,905	\$ 13,000
Total Grants	\$ 117,245	\$ 45,301	\$ 61,500
Franchise Fees			
Clay Electric	\$ 58,000	\$ 60,094	\$ 62,000
Duke Energy	\$ 355,000	\$ 373,982	\$ 385,000
GRU	\$ -	\$ 2,265	\$ 2,000
Total Franchise Fees	\$ 413,000	\$ 436,341	\$ 449,000
Charges for Services			
HSPD SRO	\$ 106,071	\$ 156,857	\$ 159,142
Police Services - CRA	\$ 7,713	\$ 5,000	\$ 5,000
Police Billable Services	\$ -	\$ 20,000	\$ 20,000
Filing Fee City Election	\$ -	\$ 324	\$ 500
Softball Fees	\$ 1,000	\$ -	\$ 1,000
Volleyball Fees	\$ 3,500	\$ 4,561	\$ 4,500
Soccer Fees	\$ 11,500	\$ 9,099	\$ 11,500
GenIncome-SportsActive	\$ 2,200	\$ 17,000	\$ 17,000
Sponsor Fees	\$ -	\$ 6,330	\$ 6,500
Total Charges for Services	\$ 131,984	\$ 219,171	\$ 225,142

GENERAL FUND REVENUES (Continued)

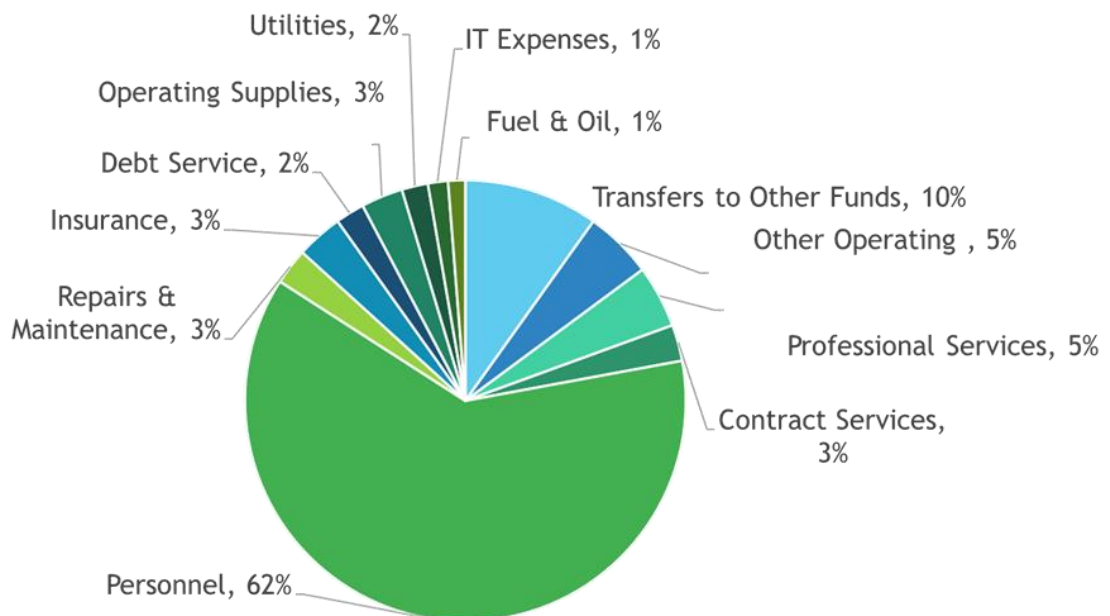
Description	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET
Fines and Forfeitures			
CourtFines&Forfeiture	\$ -	\$ 6,296	\$ 4,500
Municipal Ordinance Fines	\$ -	\$ -	\$ -
Code Enforcement Fines	\$ 1,000	\$ -	\$ 15,000
2ndDollar Training-Police	\$ 650	\$ 602	\$ 500
Total Fines and Forfeitures	\$ 1,650	\$ 6,898	\$ 20,000
Miscellaneous Revenue			
Tag Agency Commission	\$ 75,000	\$ 75,000	\$ 75,000
Copying/Research Fees	\$ 6,500	\$ 2,506	\$ 2,750
Interest on Ad Valorem Revenues	\$ 8,500	\$ 3,468	\$ 3,500
Interest Earned Bank Accounts	\$ 7,000	\$ 809	\$ 7,000
FDOT Signs and Traffic Maintenance	\$ 30,500	\$ 40,585	\$ 30,500
City Rental - Post Office	\$ 6,000	\$ 6,000	\$ 6,000
City Rental - Farmers Market	\$ 13,000	\$ 12,857	\$ 13,000
City Rental - Civic Center	\$ 6,000	\$ 6,588	\$ 7,000
Sale of Fixed Assets	\$ 10,000	\$ -	\$ 10,000
Sponsorships	\$ 2,700	\$ -	\$ -
Misc Revenue-Police Dept	\$ 6,000	\$ 24,591	\$ 24,000
Police Dept Donations	\$ -	\$ 9,571	\$ 10,000
Other Misc Rev	\$ 5,000	\$ 364	\$ 500
Misc. Revenue		\$ 7,071	\$ 7,500
Total Miscellaneous Revenue	\$ 176,200	\$ 189,409	\$ 196,750
Total Revenue before Transfers	\$ 4,172,369	\$ 4,846,399	\$ 5,003,008
Interfund Transfers			
From Sewer to GF	\$ 310,394	\$ 310,394	\$ 310,394
From Water to GF	\$ 382,849	\$ 359,668	\$ 382,849
From Fire Fund to GF	\$ 100,000	\$ -	\$ -
From Cemetery to GF	\$ -	\$ -	\$ 58,331
From Solid Waste to GF	\$ 238,826	\$ 238,826	\$ 238,826
From Building to GF	\$ 33,330	\$ 33,330	\$ 33,330
From Transport to GF	\$ 355,000	\$ 259,239	\$ 269,658
From CRA to GF	\$ 27,635	\$ 27,635	\$ 27,625
Total Transfers	\$ 1,448,034	\$ 1,229,092	\$ 1,321,013
TOTAL REVENUE	\$ 5,620,403	\$ 6,075,491	\$ 6,324,021

GENERAL FUND EXPENSES

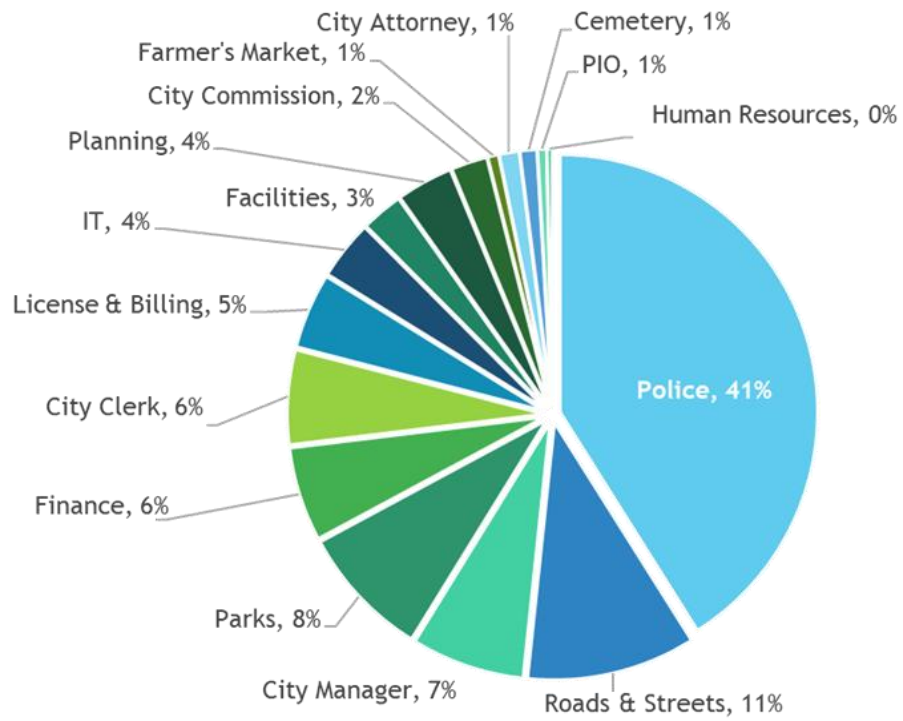
DESCRIPTION	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET
Personnel			
Regular Salaries	\$ 2,070,800	\$ 2,098,715	\$ 2,414,152
Accrued PTO & Sick Leave Payout	\$ -	\$ -	\$ 69,873
Overtime	\$ 47,000	\$ 97,550	\$ 74,500
PD Billable Overtime	\$ -	\$ 20,000	\$ 20,000
Paramedic Pay	\$ -	\$ -	\$ 35,915
Longevity	\$ 6,000	\$ 500	\$ 4,500
FICA	\$ 162,463	\$ 169,112	\$ 195,600
Retirement	\$ 402,608	\$ 420,251	\$ 455,997
Life & Health Insurance	\$ 440,748	\$ 413,528	\$ 471,121
Workers' Comp	\$ 57,825	\$ 59,375	\$ 62,456
Unemployment Comp	\$ 2,255	\$ 2,250	\$ 2,305
Total Personnel Expenditures	\$ 3,189,699	\$ 3,281,281	\$ 3,806,420
Operating Expenditures			
Car Allowance	\$ 3,900	\$ 3,900	\$ 3,900
Training & Travel	\$ 33,800	\$ 14,861	\$ 31,300
Professional Services	\$ 247,000	\$ 365,128	\$ 272,952
Contract Services	\$ 49,400	\$ 50,086	\$ 31,200
Professional Services - Non-Routine Atty	\$ 5,000	\$ 7,000	\$ 5,000
Communication Service	\$ 30,147	\$ 32,000	\$ 14,702
Retainer	\$ 25,000	\$ 16,509	\$ 25,000
Contract Services- Dispatch Police	\$ 110,000	\$ 110,000	\$ 130,000
Comm Serv Radio Svc Agmt Police	\$ 24,450	\$ -	\$ -
Wireless Communication	\$ 15,135	\$ 38,355	\$ 11,513
Code Compliance Police	\$ 12,000	\$ -	\$ 12,000
Email Expense - IT	\$ 8,000	\$ 7,091	\$ 9,431
Other Licenses - IT	\$ 2,000	\$ 17,792	\$ 4,300
Utilities	\$ 119,850	\$ 98,388	\$ 116,850
Copier Lease	\$ 6,450	\$ 6,590	\$ 6,760
Rental Equipment	\$ 12,600	\$ 22,000	\$ 12,600
Property & Liability Insurance	\$ 116,400	\$ 162,602	\$ 155,000
Insurance Public Officials	\$ 52,000	\$ 51,193	\$ 52,000
Repair & Maintenance	\$ 80,800	\$ 69,630	\$ 70,400
Repair & Maintenance Traffic Signs	\$ 25,500	\$ 5,000	\$ -
Road & Sidewalk Repair	\$ 20,000	\$ 7,500	\$ 20,000
K-9 Operating Expense	\$ 4,000	\$ 3,800	\$ 4,000
Repair & Maintenance Traffic Signals	\$ 25,500	\$ 10,995	\$ -
Repair & Maintenance Vehicles	\$ 29,200	\$ 52,831	\$ 29,200
Repair & Maintenance Equipment	\$ 14,250	\$ 43,100	\$ 14,750
Repair & Maintenance Trees	\$ 27,000	\$ 14,000	\$ 27,000

GENERAL FUND EXPENSES (Continued)

	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET
Computer Maintenance Agmt - IT	\$ 40,000	\$ 40,000	\$ 42,701
Annual Software Maintenance - IT	\$ 31,573	\$ 45,185	\$ 32,750
Webpage Expense - IT	\$ 2,000	\$ -	\$ -
Promotional Activity	\$ 30,900	\$ 14,100	\$ 5,700
Legal Ads	\$ 7,000	\$ 10,700	\$ 15,000
Employee Meetings	\$ 1,000	\$ 2,800	\$ 1,000
Mayor's Youth Council	\$ 3,000	\$ 500	\$ 2,000
City Elections	\$ 2,750	\$ 324	\$ 2,750
Employee Engagement - HR	\$ 5,000	\$ 7,000	\$ 5,000
Office Supplies	\$ 13,300	\$ 7,628	\$ 10,650
Operating Supplies	\$ 113,600	\$ 269,269	\$ 186,000
Tools	\$ 3,000	\$ 4,200	\$ 3,200
Sports Uniforms	\$ 9,000	\$ 17,000	\$ 12,000
Fuel & Oil	\$ 69,900	\$ 74,200	\$ 76,400
Employee Uniforms	\$ 26,350	\$ 24,070	\$ 26,650
Other Chgs Grants - FAB Fmarket	\$ 44,821	\$ 36,214	\$ -
Other Chgs Grants - SNAP/Cash Fmarket	\$ 18,924	\$ 16,000	\$ 18,000
Dues & Membership	\$ 14,200	\$ 14,335	\$ 14,200
Police Training	\$ 8,000	\$ 1,500	\$ 8,000
Education Reimbursement	\$ 1,500	\$ -	\$ 1,500
Total Operating Expenditures	\$ 1,545,200	\$ 1,795,375	\$ 1,523,359



GENERAL FUND EXPENSES BY DEPARTMENT



CITY COMMISSION

The City of High Springs' City Commission is made up of five commissioners, the Mayor, the Vice-Mayor and three Commissioners, who serves as the City's board of directors with fiduciary responsibility. They are responsible for approving the City's annual budget, as well as any projects or expenditures that fall outside of the City Manager's approval level. In FY22 the Commission approved several projects to be funded with the American Rescue Plan Act (ARPA) moneys received by the City and in FY23 they will have a second tranche of funding to allow for additional projects and purchases to support the City.

DESCRIPTION	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Personnel					
Regular Salaries	\$ 55,200	\$ 55,200	\$ 56,856	3.0%	3.0%
FICA	\$ 4,223	\$ 4,223	\$ 4,223	0.0%	0.0%
Total Personnel Expenditures	\$ 59,423	\$ 59,423	\$ 61,079	2.8%	2.8%
Operating Expenditures					
Training & Travel	\$ 3,000	\$ 2,000	\$ 3,000	0.0%	50.0%
Wireless	\$ 865	\$ -	\$ -	-100.0%	
Communication Services	\$ -	\$ -	\$ -		
Insurance - Public Officials	\$ 52,000	\$ 51,193	\$ 52,000	0.0%	1.6%
Promotional Activity	\$ 5,000	\$ 300	\$ 2,500	-50.0%	733.3%
Mayor's Youth Council	\$ 3,000	\$ 500	\$ 2,000	-33.3%	300.0%
Office Supplies	\$ 100	\$ 100	\$ 100	0.0%	0.0%
Operating Supplies	\$ 4,600	\$ 4,600	\$ 2,500	-45.7%	-45.7%
Dues & Membership	\$ 2,000	\$ 1,400	\$ 2,000	0.0%	42.9%
Total Operating Expenditures	\$ 70,565	\$ 60,093	\$ 64,100	-9.2%	6.7%
City Commission Contingency			\$ 1,656		
Total Expenditures	\$ 129,988	\$ 119,516	\$ 125,179	-3.7%	4.7%

CITY MANAGER'S OFFICE

The City Manager is a Charter Officer who serves as the administrative head of the City government. She has the responsibility to carry out the policies approved by the City Commission and to provide leadership for the City Department and their Directors.

DESCRIPTION	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Personnel					
Regular Salaries	\$ 211,369	\$ 211,369	\$ 251,912	19.2%	19.2%
Overtime	\$ 500	\$ 2,800	\$ 500	0.0%	-82.1%
FICA/Medicare	\$ 16,506	\$ 16,384	\$ 19,310	17.0%	17.9%
Retirement - Employer Contribution	\$ 46,230	\$ 44,975	\$ 57,940	25.3%	28.8%
Life & Health Insurance	\$ 30,996	\$ 30,900	\$ 33,476	8.0%	8.3%
Workers' Compensation Insurance	\$ 1,566	\$ 1,500	\$ 1,556	-0.6%	3.7%
Unemployment Insurance	\$ 250	\$ 250	\$ 250	0.0%	0.0%
Total Personnel Expenditures	\$ 307,417	\$ 308,178	\$ 364,943	18.7%	18.4%
Operating Expenditures					
Car Allowance	\$ 3,900	\$ 3,900	\$ 3,900	0.0%	0.0%
Training & Travel	\$ 7,500	\$ 2,500	\$ 7,500	0.0%	200.0%
Professional Services	\$ -	\$ -	\$ -		
Wireless	\$ -	\$ 600	\$ 600		0.0%
Communication Services	\$ 432	\$ -	\$ -	-100.0%	
Copier Lease	\$ 990	\$ 750	\$ 990	0.0%	32.0%
Repairs & Maintenance	\$ 100	\$ 6,596	\$ 100	0.0%	-98.5%
Employee Meetings	\$ 1,000	\$ 2,800	\$ 1,000	0.0%	-64.3%
Office Supplies	\$ 1,200	\$ 1,103	\$ 1,200	0.0%	8.8%
Operating Supplies	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	0.0%
Fuel & Oil	\$ 100	\$ -	\$ 100	0.0%	
Dues & Memberships	\$ 1,500	\$ 250	\$ 1,500	0.0%	500.0%
Total Operating Expenditures	\$ 18,722	\$ 20,499	\$ 18,890	0.9%	-7.8%
Total Personnel and Operating	\$ 326,139	\$ 328,677	\$ 383,833	17.7%	16.8%
Contingency					
Contingency	\$ 39,270	\$ 2,777	\$ 5,000	-87.3%	80.1%
Total Contingency	\$ 39,270	\$ 2,777	\$ 5,000	-87.3%	80.1%
Total Expenditures	\$ 365,409	\$ 331,454	\$ 388,833	6.4%	17.3%

Budgeted City Manager's Staffing:

Title	Budgeted Positions (FTEs)
City Manager	1
Assistant City Manager	0.5 (remainder funded by the Fire Department)
Executive Assistant	1
Public Information Officer	0.875 (remainder funded by the Fire Department)
Total	3.375

CITY CLERK

The City Clerk is responsible for scheduling, recording, and providing minutes for all City Commission meetings. She facilitates meetings and ensures all requirements for voting and approvals are completely appropriately. She is the custodian of the City's records and publishes public records. The Human Resources functions also fall under the Clerk's office. The Clerk is a Charter officer of the City.

The Clerk's FY23 Budget includes the same step placement and three percent raises as the rest of the City in addition to a Sick Leave and PTO payout for the Clerk who will be retiring in at the end December 2022 after 35 years of dedicated service to the City.

DESCRIPTION	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Personnel					
Regular Salaries	\$ 138,405	\$ 138,405	\$ 158,315	14.4%	14.4%
PTO and Sick Leave Payout	\$ -	\$ -	\$ 69,873		
Overtime	\$ 2,500	\$ 3,000	\$ 2,500	0.0%	-16.7%
FICA/Medicare	\$ 10,779	\$ 10,817	\$ 17,648	63.7%	63.1%
Retirement - Employer Contribution	\$ 30,407	\$ 32,000	\$ 33,246	9.3%	3.9%
Life & Health Insurance	\$ 20,160	\$ 20,000	\$ 21,773	8.0%	8.9%
Workers' Compensation Insurance	\$ 240	\$ 240	\$ 240	0.2%	0.0%
Unemployment Insurance	\$ 125	\$ 125	\$ 125	0.0%	0.0%
Total Personnel Expenditures	\$ 202,615	\$ 204,587	\$ 303,720	49.9%	48.5%
Operating Expenditures					
Training & Travel	\$ 3,000	\$ 758	\$ 3,000	0.0%	295.8%
Professional Services	\$ 500	\$ -	\$ 500	0.0%	
Contracts - Municode	\$ 12,500	\$ 5,300	\$ 3,500	-72.0%	-34.0%
Copier Lease	\$ 990	\$ 1,450	\$ 1,200	21.2%	-17.2%
Repair & Maintenance	\$ 500	\$ 100	\$ 100	-80.0%	0.0%
Legal Ads	\$ 4,500	\$ 2,200	\$ 4,500	0.0%	104.5%
City Election Expense	\$ 2,750	\$ 324	\$ 2,750	0.0%	748.8%
Office Supplies	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0%
Operating Supplies	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	0.0%
Dues & Membership	\$ 500	\$ 402	\$ 500	0.0%	24.4%
Total Operating Expenditures	\$ 29,740	\$ 15,034	\$ 20,550	-30.9%	36.7%
Total Expenditures	\$ 232,355	\$ 219,621	\$ 324,270	39.6%	47.6%

Budgeted City Clerk's staffing:

Title	Budgeted Positions (FTEs)
City Clerk	1
Deputy City Clerk	1
Total	2

HUMAN RESOURCES

The Human Resources function is handled by the City Clerk and Deputy Clerk so this budget only encompasses Operating Expenditures. The majority of the expenses cover pre-employment physicals and drug tests, job add posting and managing the pay plan and associated activities.

DESCRIPTION	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Operating Expenditures					
Training & Travel	\$ 2,500	\$ -	\$ 500	-80.0%	
Professional Services	\$ 6,500	\$ 6,500	\$ 6,500	0.0%	0.0%
Copier Lease	\$ -	\$ 100	\$ 100		0.0%
Repair & Maintenance	\$ 100	\$ -	\$ 100	0.0%	
Legal Advertisement	\$ 2,500	\$ 2,500	\$ 2,500	0.0%	0.0%
Employee Engagement	\$ 5,000	\$ 7,000	\$ 5,000	0.0%	-28.6%
Office Supplies	\$ 500	\$ 500	\$ 500	0.0%	0.0%
Operating Supplies	\$ 3,000	\$ 750	\$ 3,000	0.0%	300.0%
Dues & Membership	\$ 500	\$ 300	\$ 500	0.0%	66.7%
Total Operating Expenditures	\$ 20,600	\$ 17,650	\$ 18,700	-9.2%	5.9%

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FINANCE

With the approval of the City Commission, the City Manager added an Accountant II position to the Finance Budget during FY22, bringing the total number of employees in the department to three. The Account Manager's position has historically been funded by both the Finance and License & Billing departments, but since they are both funded by the General Fund, we brought this position's funding fully under Finance for easier tracking. These changes, in addition to the City-wide salary adjustments, increased the FY23 and brought over the FY22 Budget. The FY22 actuals are projected to come in below the budget due to staff turnover. In the FY22 budget, the cost of the annual audit and other outside assistance were reflected in the Contractual Services category, and this has been moved to the Professional Services category, which is a better representation of the services provided.

DESCRIPTION	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Personnel					
Regular Salaries	\$ 188,258	\$ 144,316	\$ 207,628	10%	44%
Overtime	\$ 500	\$ 5,000	\$ 1,000	100%	-80%
Longevity Pay	\$ 500	\$ 500	\$ 500	0%	0%
FICA/Medicare	\$ 14,440	\$ 11,423	\$ 15,960	11%	40%
Retirement - Employer Contribution	\$ 36,624	\$ 25,977	\$ 37,373	2%	44%
Life & Health Insurance	\$ 25,200	\$ 14,808	\$ 27,216	8%	84%
Workers' Compensation Insurance	\$ 321	\$ 320	\$ 3,235	908%	911%
Unemployment Insurance	\$ 150	\$ 150	\$ 150	0%	0%
Total Personnel Expenditures	\$ 265,994	\$ 202,494	\$ 293,062	10%	45%
Operating Expenditures					
Training & Travel	\$ 2,000	\$ 1,628	\$ 2,000	0%	23%
Professional Services	\$ -	\$ 28,000	\$ 24,000		-14%
Contractual Services	\$ 18,000	\$ 2,500	\$ -	-100%	-100%
Wireless	\$ -	\$ 255	\$ -		-100%
Communication Services	\$ -	\$ -	\$ -		
Copier Lease	\$ 990	\$ 990	\$ 990	0%	0%
Repairs & Maintenance	\$ 300	\$ 75	\$ 300	0%	300%
Office Supplies	\$ 1,000	\$ 500	\$ 1,000	0%	100%
Operating Supplies	\$ 1,000	\$ 2,750	\$ 1,000	0%	-64%
Dues & Membership	\$ 500	\$ -	\$ 500	0%	
Total Operating Expenditures	\$ 23,790	\$ 36,698	\$ 29,790	25%	-19%
Total Expenditures	\$ 289,784	\$ 239,192	\$ 322,852	11%	35%

Budgeted Finance Staffing:

Title	Budgeted Positions (FTEs)
Finance Director	1
Account Manager	1
Accountant II	1
Total	3

LICENSE & BILLING

The License & Billing department provides staffing for the functions of Utility Billing from customer service where they answer questions and take payments, to processing mail and drop box payments and solving issues that may arise with customers' bills. They issue the monthly utility bills and make adjustments when appropriate. In addition to the billing function, High Springs has a satellite Tag Agency in the lobby of City Hall that is managed by the Utility Billing Staff.

DESCRIPTION	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Personnel					
Regular Salaries	\$ 136,838	\$ 143,123	\$ 158,795	16.0%	10.9%
Overtime	\$ 1,000	\$ 13,500	\$ 3,000	200.0%	-77.8%
FICA/Medicare	\$ 10,545	\$ 11,982	\$ 12,377	17.4%	3.3%
Retirement - Employer Contribution	\$ 14,914	\$ 17,229	\$ 16,179	8.5%	-6.1%
Life & Health Insurance	\$ 35,280	\$ 32,000	\$ 38,102	8.0%	19.1%
Workers' Compensation Insurance	\$ 234	\$ 700	\$ 250	6.7%	-64.3%
Unemployment Insurance	\$ 200	\$ 200	\$ 200	0.0%	0.0%
Total Personnel Expenditures	\$ 199,011	\$ 218,734	\$ 228,904	15.0%	4.6%
Operating Expenditures					
Training & Travel	\$ 1,000	\$ 600	\$ 1,000	0.0%	66.7%
Professional Services	\$ -	\$ -	\$ 1		
Contractual Services	\$ 485	\$ -	\$ 485	0.0%	
Communication Services	\$ -	\$ -	\$ 1		
Copier Lease	\$ 990	\$ 1,800	\$ 990	0.0%	-45.0%
Repair & Maintenance	\$ 300	\$ 100	\$ 300	0.0%	200.0%
Office Supplies	\$ 2,000	\$ 800	\$ 2,000	0.0%	150.0%
Operating Supplies	\$ 25,000	\$ 25,000	\$ 25,000	0.0%	0.0%
Dues & Membership	\$ 1,000	\$ 2,573	\$ 1,000	0.0%	-61.1%
Total Operating Expenditures	\$ 30,775	\$ 30,873	\$ 30,777	0.0%	-0.3%
Total Expenditures	\$ 229,786	\$ 249,607	\$ 259,681	13.0%	4.0%

The License & Billing department provides staffing for the functions of Utility Billing from customer service where they answer questions and take payments, to processing mail and drop box payments and solving issues that may arise with a customers bill. They issue the monthly utility bills and make adjustments when appropriate. In addition to the billing function, High Springs has a satellite Tag Agency in the lobby of City Hall that is managed by the Utility Billing Staff.

Budgeted License & Billing Staffing:

Title	Budgeted Positions (FTEs)
Utility Billing Manager	1
Customer Service Representative (CSR) Lead	1
CSR	2
Total	4

POLICE

DESCRIPTION	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Personnel					
Regular Salaries	\$ 882,853	\$ 910,000	\$ 1,030,178	16.7%	13.2%
Regular Operating Overtime	\$ 38,000	\$ 60,000	\$ 60,000	57.9%	0.0%
Billable Overtime to Others		\$ 20,000	\$ 20,000		0.0%
Longevity Pay	\$ 4,000	\$ -	\$ 4,000	0.0%	
FICA/Medicare	\$ 70,751	\$ 74,205	\$ 83,399	17.9%	12.4%
Retirement - Employer Contribution	\$ 224,631	\$ 242,500	\$ 257,545	14.7%	6.2%
Life & Health Insurance	\$ 201,600	\$ 200,000	\$ 217,728	8.0%	8.9%
Workers' Compensation Insurance	\$ 29,693	\$ 32,000	\$ 30,000	1.0%	-6.3%
Unemployment Insurance	\$ 950	\$ 950	\$ 950	0.0%	0.0%
E02 Sub Totals:	\$ 1,452,477	\$ 1,539,655	\$ 1,703,800	17.3%	10.7%
Operating Expenditures					
Training & Travel	\$ 8,000	\$ 6,000	\$ 8,000	0.0%	33.3%
Professional Services	\$ -	\$ -	\$ -		
Code Compliance	\$ 12,000	\$ -	\$ -	-100.0%	
Contractual Services	\$ 500	\$ 15,000	\$ 4,200	740.0%	-72.0%
Contractual Services - Dispatch	\$ 110,000	\$ 110,000	\$ 130,000	18.2%	18.2%
Radio Service Agreement	\$ 24,450	\$ -	\$ -	-100.0%	
Wireless	\$ 4,977	\$ -	\$ 4,977	0.0%	
Communication Services	\$ 12,985	\$ -	\$ 12,985	0.0%	
Utilities	\$ 8,000	\$ 7,500	\$ 8,000	0.0%	6.7%
Copier Lease	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0%
Property & Liability Insurance	\$ 54,000	\$ 80,378	\$ 82,000	51.9%	2.0%
Repair & Maintenance	\$ 14,000	\$ 2,500	\$ 14,000	0.0%	460.0%
Repair & Maintenance Vehicles	\$ 20,000	\$ 45,000	\$ 20,000	0.0%	-55.6%
Repair & Maintenance Equipment	\$ 750	\$ -	\$ 750	0.0%	
K-9 Operating Expenses	\$ 4,000	\$ 3,800	\$ 4,000	0.0%	5.3%
Office Supplies	\$ 5,000	\$ 1,000	\$ 2,500	-50.0%	150.0%
Operating Supplies	\$ 19,000	\$ 52,000	\$ 19,000	0.0%	-63.5%
Fuel & Oil	\$ 50,000	\$ 49,000	\$ 52,000	4.0%	6.1%
Employee Uniforms	\$ 20,000	\$ 19,000	\$ 20,000	0.0%	5.3%
Dues & Memberships	\$ 1,000	\$ -	\$ 1,000	0.0%	
Police Training	\$ 8,000	\$ 1,500	\$ 8,000	0.0%	433.3%
Educational Reimbursement	\$ 1,500	\$ -	\$ 1,500	0.0%	
Total Operating Expenditures	\$ 379,662	\$ 394,178	\$ 394,412	3.9%	0.1%
Total Personnel and Operating	\$ 1,832,139	\$ 1,933,833	\$ 2,098,212	14.5%	8.5%
Capital Outlay					
Machinery & Equipment - Radios	\$ 45,000	\$ 25,632	\$ 25,632	-43.0%	0.0%
Capital Outlay Total	\$ 45,000	\$ 25,632	\$ 25,632	-43.0%	0.0%
Debt Service and Leases				-15.0%	-25.4%
Vehicle Lease to Own	\$ 84,373	\$ 96,086	\$ 71,681	-49.2%	-28.9%
Vehicle Lease interest	\$ 18,755	\$ 13,405	\$ 9,537	-21.2%	-25.8%
Total Debt Service and Leases	\$ 103,128	\$ 109,491	\$ 81,218	11.4%	6.6%
Total Expenditures	\$ 1,980,267	\$ 2,068,956	\$ 2,205,061		

The High Springs Police Department works in partnership with the community to enhance the quality of life, preserve the peace and uphold the law. The Police Department's Uniformed Patrol is comprised of Officers and Supervisors that respond to all emergency and non-emergency calls within the City of High Springs. Three School Resource Officers are provided by the department under contract with the Alachua County School Board, who provides funding for these positions.

Budgeted Police Department Staffing:

Title	Budgeted Positions (FTEs)
Police Chief	1
Police Sergeant	5
Police Officer – K-9	2
Police Officer – SRO	3
Police Officer	10
Police Officer – Reserve	0.50 ((2) part-time reserves)
Crossing Guard	0.2
Records/Evidence Tech	1
Administrative Assistant	0.5
Total	22.70

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PLANNING

Planning's FY23 Budget includes a move of the Codes Enforcement position from Police to Planning. The position is currently vacant and will report directly to the City Manager once staffed. The planning staff continues to work with the City Manager's office on the Land Development Code and processing the required steps for new developments. Code Enforcement responds to complaints about Code violations throughout the City, as well as taking a proactive approach to identifying areas of concern before they become a violation.

DESCRIPTION	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Personnel					
Regular Salaries	\$ 41,496	\$ 41,496	\$ 82,697	99%	99%
Overtime	\$ 1,000	\$ 1,000	\$ 1,000	0%	0%
Longevity Pay	\$ -	\$ -	\$ -		
FICA/Medicare	\$ 3,251	\$ 3,251	\$ 6,403	97%	97%
Retirement - Employer Contribution	\$ 4,598	\$ 4,675	\$ 9,097	98%	95%
Life & Health Insurance	\$ 10,080	\$ 9,500	\$ 10,886	8%	15%
Workers' Compensation Insurance	\$ 72	\$ 72	\$ 150	108%	108%
Unemployment Insurance	\$ 45	\$ 45	\$ 70	56%	56%
Total Personnel	\$ 60,542	\$ 60,039	\$ 110,302	82%	84%
Operating Expenditures					
Training & Travel	\$ 1,500	\$ 250	\$ 1,500	0%	500%
Professional Services	\$ 25,000	\$ 88,128	\$ 24,200	-3%	-73%
Code Compliance	\$ 12,000	\$ -	\$ 12,000	0%	
Retainer	\$ 25,000	\$ 16,509	\$ 25,000	0%	51%
Contractual Services	\$ 10,000	\$ 9,498	\$ 10,000	0%	5%
Wireless	\$ 486	\$ -	\$ 486	0%	
Communication Services	\$ -	\$ -	\$ 1		
Copier Lease	\$ 990	\$ -	\$ 990	0%	
Legal Ads	\$ 8,000	\$ 6,000	\$ 8,000	0%	33%
Office Supplies	\$ 500	\$ 1,000	\$ 500	0%	-50%
Operating Supplies	\$ 500	\$ 1,500	\$ 500	0%	-67%
Dues & Memberships	\$ 1,200	\$ 500	\$ 1,200	0%	140%
Total Operating Expenditures	\$ 85,176	\$ 123,385	\$ 84,377	-1%	-32%
Total Expenditures	\$ 145,718	\$ 183,423	\$ 194,679	34%	6%

Budgeted Planning Positions:

Title	Budgeted Positions (FTEs)
Planning Tech	1
Code Enforcement	1
Total	2

INFORMATION TECHNOLOGY (IT)

IT services are contracted out to a local company, Emerald Data, rather than hiring IT staff to the City. The City's computers and system components are managed by Emerald Data, as are all annual software maintenance contracts.

DESCRIPTION	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Operating Expenditures					
Professional IT Consulting	\$ 73,000	\$ 112,000	\$ 77,500	6.2%	-30.8%
Wireless	\$ 4,056	\$ 37,000	\$ -	-100.0%	-100.0%
Communication Services	\$ 15,000	\$ 32,000	\$ -	-100.0%	-100.0%
Office 365 Licenses	\$ 8,000	\$ 7,091	\$ 9,431	17.9%	33.0%
Other Licenses	\$ 2,000	\$ 17,792	\$ 4,300	115.0%	-75.8%
Maintenance Agreement Emerald Data	\$ 40,000	\$ 40,000	\$ 42,701	6.8%	6.8%
Annual Software Maint. Springbrook	\$ 31,573	\$ 45,185	\$ 32,750	3.7%	-27.5%
Web Page	\$ 2,000	\$ -	\$ -	-100.0%	
Operating Supplies	\$ 5,000	\$ 12,911	\$ 12,000	140.0%	-7.1%
Total Operating Expenditures	\$ 180,629	\$ 303,979	\$ 178,682	-1.1%	-41.2%
Capital Outlay					
Computers & Printers	\$ 17,500	\$ 31,600	\$ 25,000	42.9%	-20.9%
Total Capital Outlay	\$ 17,500	\$ 31,600	\$ 25,000	42.9%	-20.9%
Total Expenditures	\$ 198,129	\$ 335,579	\$ 203,682	2.8%	-39.3%

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PUBLIC INFORMATION OFFICE (PIO)

The Public Information Officer is funded by the General Fund through the City Manager's Office and the Fire Department. Therefore, no personnel costs are charged to the Public Information Office above, only operating expenses.

DESCRIPTION	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Operating Expenditures					
Training & Travel	\$ 2,000	\$ 350	\$ 1,500	-25.0%	328.6%
Professional Services	\$ 3,000	\$ 1,500	\$ 1,250	-58.3%	-16.7%
Wireless	\$ 485	\$ -	\$ 1,205	148.5%	
Communication Services	\$ -	\$ -	\$ -		
Marketing & Promotions	\$ 24,000	\$ 13,000	\$ 2,000	-91.7%	-84.6%
Office Supplies	\$ 250	\$ 100	\$ 100	-60.0%	0.0%
Operating Supplies	\$ 1,500	\$ 250	\$ 1,000	-33.3%	300.0%
Employee Uniforms	\$ 150	\$ 150	\$ 100	-33.3%	-33.3%
Fuel & Oil	\$ -	\$ -	\$ 4,000		
Total Operating Expenditures	\$ 31,385	\$ 15,350	\$ 11,155	-64.5%	-27.3%
Capital Outlay					
Vehicle Lease	\$ -	\$ -	\$ 15,687		
Motorola APX6500 Radio	\$ -	\$ -	\$ 5,000		
Total Capital Expenditures	\$ -	\$ -	\$ 20,687		
Total Expenditures	\$ 31,385	\$ 15,350	\$ 31,842	1.5%	107.4%

Budgeted PIO Positions:

Title	Budgeted Positions (FTEs)
Public Information Officer	1
Total Positions	1

PARKS AND RECREATION

The Parks and Recreation department is responsible for a host of activities, from sports, including volleyball, softball, baseball and more, to playgrounds, summer camps and art programs. They also work with WSPP funds to build new facilities to expand the types, numbers and area of activities available to the community. See page 49 for WPP project and budget information.

DESCRIPTION	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Personnel					
Regular Salaries	\$ 161,626	\$ 180,000	\$ 162,662	0.6%	-9.6%
Overtime	\$ 1,000	\$ 6,000	\$ 3,000	200.0%	-50.0%
Longevity Pay	\$ -	\$ -	\$ -		
FICA/Medicare	\$ 12,441	\$ 14,229	\$ 12,673	1.9%	-10.9%
Retirement - Employer Contribution	\$ 17,597	\$ 20,460	\$ 17,640	0.2%	-13.8%
Life & Health Insurance	\$ 40,320	\$ 40,320	\$ 43,546	8.0%	8.0%
Workers' Compensation Insurance	\$ 5,951	\$ 5,000	\$ 6,457	8.5%	29.1%
Unemployment Insurance	\$ 125	\$ 120	\$ 125	0.0%	4.2%
Total Personnel	\$ 239,060	\$ 266,129	\$ 246,103	2.9%	-7.5%
Operating Expenditures					
Training & Travel	\$ 3,000	\$ 775	\$ 3,000	0.0%	287.1%
Contractual Services	\$ 3,400	\$ 13,615	\$ 8,500	150.0%	-37.6%
Wireless	\$ 1,457	\$ 500	\$ 1,457	0.0%	191.4%
Communication Services	\$ -	\$ -	\$ -		
Utilities	\$ 20,000	\$ 23,000	\$ 20,000	0.0%	-13.0%
Rental Equipment	\$ 600	\$ -	\$ 600	0.0%	
Property & Liability Insurance	\$ 23,100	\$ 34,354	\$ 32,000	38.5%	-6.9%
Repair & Maintenance Parks	\$ 35,000	\$ 16,759	\$ 20,000	-42.9%	19.3%
Repair & Maintenance Vehicles	\$ 2,500	\$ 200	\$ 2,000	-20.0%	900.0%
Operating Supplies - Parks	\$ -	\$ 56,389	\$ 35,000		-37.9%
Operating Supplies - Community Gardens	\$ 1,500	\$ 100	\$ 1,000	-33.3%	900.0%
Operating Supplies - Recreation	\$ 27,000	\$ 73,719	\$ 60,000	122.2%	-18.6%
Uniforms - Sports	\$ 9,000	\$ 17,000	\$ 12,000	33.3%	-29.4%
Fuel & Oil	\$ 3,500	\$ 7,500	\$ 5,000	42.9%	-33.3%
Employee Uniforms	\$ 2,500	\$ 70	\$ 2,500	0.0%	3471.4%
Dues & Membership	\$ 6,000	\$ 8,910	\$ 6,000	0.0%	-32.7%
Total Operating Expenditures	\$ 138,557	\$ 252,891	\$ 209,057	50.9%	-17.3%
Total Expenditures	\$ 377,617	\$ 519,020	\$ 455,160	20.5%	-12.3%

Budgeted Parks and Recreation Positions:

Title	Budgeted Positions (FTEs)
Parks and Recreation Director	0.75 (0.25 budgeted in WSPP)
Recreation Coordinator	1.0
Service Worker II	0.75 (0.25 budgeted in WSPP)
Service Worker I	0.75 (0.25 budgeted in WSPP)
Administrative Clerk	0.50 New Position in FY23 (0.50 budgeted in WSPP)
Total	3.75

FARMERS' MARKET

The Farmers' Market is sponsored by the City, allowing for vendors to rent space under and around the pavilion downtown for a small fee. The Farmers' Market is overseen by the Farmers' Market Manager, which is a 40%, part time position equivalent to 0.4 FTE.

DESCRIPTION	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Personnel					
Regular Salaries	\$ 10,693	\$ 11,000	\$ 14,654	37.0%	33.2%
FICA/Medicare	\$ 818	\$ 818	\$ 1,121	37.0%	37.0%
Retirement - Employer Contribution	\$ 1,157	\$ 1,157	\$ 1,465	26.7%	26.7%
Workers' Compensation Insurance	\$ 18	\$ 18	\$ 18	-1.0%	0.0%
Unemployment Insurance	\$ 10	\$ 10	\$ 10	0.0%	0.0%
Personnel Total	\$ 12,696	\$ 13,003	\$ 17,268	36.0%	32.8%
Operating Expenditures					
Utilities	\$ 600	\$ 800	\$ 600	0.0%	-25.0%
Promotional Activity	\$ 1,900	\$ 800	\$ 1,200	-36.8%	50.0%
Office Supplies	\$ 250	\$ -	\$ 250	0.0%	
Operating Supplies	\$ 2,000	\$ 700	\$ 500	-75.0%	-28.6%
Other ChargesGrants/FAB	\$ 44,821	\$ 36,214	\$ -	-100.0%	-100.0%
Other Charges-Snap/Cash	\$ 18,924	\$ 16,000	\$ 18,000	-4.9%	12.5%
Operating Expenditures	\$ 68,495	\$ 54,514	\$ 20,550	-70.0%	-62.3%
Total Expenditures	\$ 81,191	\$ 67,517	\$ 37,818	-53.4%	-44.0%
Capital Outlay					

Budgeted Farmers' Market Positions:

Title	Budgeted Positions (FTEs)
Farmers' Market Manager	0.4
Total	0.4

CEMETERY

The Cemetery is a Public Works Department that is funded by the General Fund. Two public cemeteries within the City of High Springs, Pinehill Cemetery and High Springs Cemetery, are maintained by the Cemetery staff, which entails mowing, weed eating, tree maintenance and various fencing repairs.

DESCRIPTION	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Personnel					
Regular Salaries	\$ 27,846	\$ 30,000	\$ 28,643	2.9%	-4.5%
Overtime	\$ -	\$ -	\$ -		
Longevity Pay	\$ -	\$ -	\$ -		
FICA/Medicare	\$ 2,130	\$ 2,295	\$ 2,191	2.9%	-4.5%
Retirement - Employer Contribution	\$ 3,013	\$ 3,300	\$ 2,864	-4.9%	-13.2%
Life & Health Insurance	\$ 10,080	\$ 5,000	\$ 6,000	-40.5%	20.0%
Workers' Compensation Insurance	\$ 2,832	\$ 2,800	\$ 3,800	34.2%	35.7%
Unemployment Insurance	\$ 50	\$ 50	\$ 50	0.0%	
Total Personnel Expenditures	\$ 45,951	\$ 43,445	\$ 43,549	-5.2%	0.2%
Operating Expenditures					
Professional Services	\$ -	\$ -	\$ -		
Wireless	\$ 432	\$ -	\$ 432	0.0%	
Communication Services	\$ -	\$ -	\$ -		
Utilities	\$ 1,250	\$ 900	\$ 1,250	0.0%	38.9%
Property & Liability Insurance	\$ 300	\$ -	\$ -	-100.0%	
Repair & Maintenance	\$ 3,500	\$ 3,500	\$ 3,500	0.0%	0.0%
Repair & Maintenance Vehicles	\$ 500	\$ 2,500	\$ 1,000	100.0%	-60.0%
Repair & Maintenance Equipment	\$ 1,500	\$ 100	\$ 2,000	33.3%	1900.0%
Tree Maintenance	\$ 3,000	\$ -	\$ 3,000	0.0%	
Operating Supplies	\$ 500	\$ 100	\$ 500	0.0%	400.0%
Fuel & Oil	\$ 2,000	\$ 2,100	\$ 2,500	25.0%	19.0%
Employee Uniforms	\$ 600	\$ 750	\$ 600	0.0%	-20.0%
Total Operating Expenditures	\$ 13,582	\$ 9,950	\$ 14,782	8.8%	48.6%
Total Expenditures	\$ 59,533	\$ 53,395	\$ 58,331	-2.0%	9.2%

In FY23 the Cemetery Fund, established by resolution and where cemetery fees are posted, will reimburse the General Fund for the cost of upkeep. There is not enough annual revenue in the fund to do this on a recurring basis, but the fund can cover the costs of upkeep every few years with FY23 being one of those years. The trust must maintain a balance of \$100,000 at all times, which will be the case even after reimbursing the General Fund in FY23. See page 53 for more information on the Cemetery fund.

Budgeted Cemetery Positions:

Title	Budgeted Positions (FTEs)
Service Worker I	1
Total	1

FACILITIES

The facilities department maintains city properties, including mowing, weed eating, pickup up garbage, cleaning and maintenance of city buildings and the like.

DESCRIPTION	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Personnel					
Regular Salaries	\$ 57,308	\$ 40,000	\$ 38,949	-32.0%	-2.6%
Overtime	\$ 500	\$ 250	\$ 500	0.0%	100.0%
Longevity Pay	\$ -	\$ -	\$ -		
FICA/Medicare	\$ 4,422	\$ 4,200	\$ 3,018	-31.8%	-28.1%
Retirement - Employer Contribution	\$ 6,243	\$ 6,000	\$ 5,862	-6.1%	-2.3%
Life & Health Insurance	\$ 17,640	\$ 16,000	\$ 19,051	8.0%	19.1%
Workers' Compensation Insurance	\$ 738	\$ 725	\$ 750	1.7%	3.4%
Unemployment Insurance	\$ 100	\$ 100	\$ 125	25.0%	25.0%
Total Personnel Expenditures	\$ 86,951	\$ 67,275	\$ 68,255	-21.5%	1.5%
Operating Expenditures					
Professional Services	\$ -	\$ -	\$ 1		
Contractual Services - Elevator	\$ 5,000	\$ 4,173	\$ 5,000	0.0%	19.8%
Wireless	\$ 921	\$ -	\$ 900	-2.3%	
Communication Services	\$ 865	\$ -	\$ 850	-1.7%	
Utilities	\$ 25,000	\$ 20,188	\$ 22,000	-12.0%	9.0%
Property & Liability Insurance	\$ 15,000	\$ 9,000	\$ 11,000	-26.7%	22.2%
Repairs & Maintenance A/C	\$ 15,000	\$ 30,000	\$ 20,000	33.3%	-33.3%
Repairs & Maintenance Vehicles	\$ 2,000	\$ 100	\$ 2,000	0.0%	1900.0%
Office Supplies	\$ 500	\$ 500	\$ 500	0.0%	0.0%
Operating Supplies	\$ 12,000	\$ 11,000	\$ 12,000	0.0%	9.1%
Fuel & Oil	\$ 800	\$ 600	\$ 800	0.0%	33.3%
Employee Uniforms	\$ 600	\$ 600	\$ 600	0.0%	0.0%
Total Operating Expenditures	\$ 77,686	\$ 76,161	\$ 75,651	-2.6%	-0.7%
Total Expenditures	\$ 164,637	\$ 143,436	\$ 143,906	-12.6%	0.3%

Budgeted Facilities Positions:

Title	Budgeted Positions (FTEs)
Administrative Clerk	0.25 (also funded by Water, Sewer and Solid Waste)
Service Worker	1.0
Total	1.25

ROADS & STREETS

The Roads department performs maintenance on city roads and the trees along those roads. Major road projects are contracted out as that is more cost effective and efficient than purchasing and maintaining road-building equipment. See the Transportation Fund on page 46 for a list of road projects to be completed during FY23.

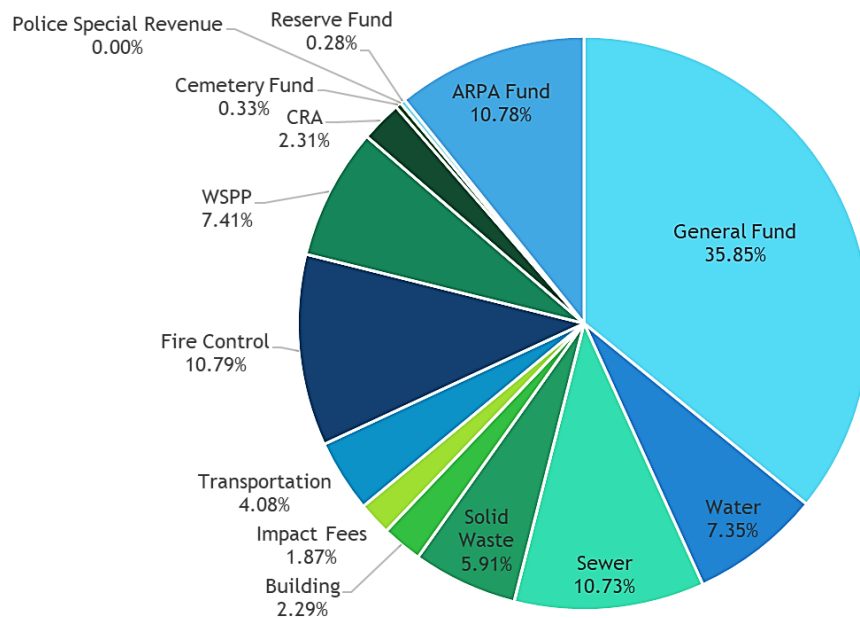
DESCRIPTION	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Personnel					
Regular Salaries	\$ 158,908	\$ 193,806	\$ 222,863	40.2%	15.0%
Overtime	\$ 2,000	\$ 6,000	\$ 3,000	50.0%	-50.0%
Longevity Pay	\$ 1,500	\$ -	\$ -	-100.0%	
FICA/Medicare	\$ 12,157	\$ 15,285	\$ 17,279	42.1%	13.0%
Retirement - Employer Contribution	\$ 17,194	\$ 21,979	\$ 16,785	-2.4%	-23.6%
Life & Health Insurance	\$ 49,392	\$ 45,000	\$ 53,343	8.0%	18.5%
Workers' Compensation Insurance	\$ 16,161	\$ 16,000	\$ 16,000	-1.0%	0.0%
Unemployment Insurance	\$ 250	\$ 250	\$ 250	0.0%	0.0%
E02 Sub Totals:	\$ 257,562	\$ 298,319	\$ 329,520	27.9%	10.5%
Operating Expenditures					
Training & Travel	\$ 300	\$ -	\$ 300	0.0%	
Professional Services - Engineering	\$ 75,000	\$ 65,000	\$ 75,000	0.0%	15.4%
Contractual Servies	\$ -	\$ -	\$ -		
Wireless	\$ 971	\$ -	\$ 971	0.0%	
Communication Services	\$ 865	\$ -	\$ 865	0.0%	
Utilities	\$ 65,000	\$ 46,000	\$ 65,000	0.0%	41.3%
Rental Equipment	\$ 12,000	\$ 22,000	\$ 12,000	0.0%	-45.5%
Property & Liability Insurance	\$ 24,000	\$ 38,870	\$ 30,000	25.0%	-22.8%
Repair & Maintenance	\$ 12,000	\$ 10,000	\$ 12,000	0.0%	20.0%
Repair & Maintenance Traffic Signs	\$ 5,000	\$ 5,000	\$ -	-100.0%	-100.0%
Road & Sidewalk Repair	\$ 20,000	\$ 7,500	\$ 20,000	0.0%	166.7%
Repair & Maintenance Traffic Signals	\$ 5,500	\$ 10,995	\$ -	-100.0%	-100.0%
Repair & Maintenance Vehicles	\$ 4,200	\$ 5,031	\$ 4,200	0.0%	-16.5%
Repair & Maintenance Equipment	\$ 12,000	\$ 43,000	\$ 12,000	0.0%	-72.1%
Rep&Maint-Tree-Road&StreetFY22	\$ 24,000	\$ 14,000	\$ 24,000	0.0%	71.4%
Office Supplies	\$ 500	\$ 525	\$ 500	0.0%	-4.8%
Operating Supplies	\$ 8,000	\$ 9,000	\$ 8,000	0.0%	-11.1%
Tools	\$ 3,000	\$ 4,200	\$ 3,200	6.7%	-23.8%
Fuel & Oil	\$ 13,500	\$ 15,000	\$ 16,000	18.5%	6.7%
Employee Uniforms	\$ 2,500	\$ 3,500	\$ 2,850	14.0%	-18.6%
Total Operating Expenditures	\$ 288,336	\$ 299,621	\$ 286,886	-0.5%	-4.3%
Personnel & Operating Expenditures	\$ 545,898	\$ 597,940	\$ 616,406	12.9%	3.1%
Capital Outlay					
Equipment Lease - Claw Truck	\$ -	\$ -	\$ 37,728		
Capital Outlay Total	\$ -	\$ -	\$ 37,728		
Expenditure Total	\$ 545,898	\$ 597,940	\$ 654,134	19.8%	9.4%

Budgeted Roads & Streets Positions:

Title	Budgeted Positions (FTEs)
Foreman	1.0
Service Worker II	1.0
Service Worker I	5.0 (Includes one New Position in FY23)
Total	7.0

ALL FUNDS SUMMARY

FUND	FY23 BUDGET
General Fund	\$ 6,324,021
Water	\$ 1,296,851
Sewer	\$ 1,839,144
Solid Waste	\$ 1,043,378
Building	\$ 403,844
Impact Fees	\$ 330,500
Transportation	\$ 769,658
Fire Control	\$ 1,903,297
WSPP	\$ 1,307,959
CRA	\$ 400,740
Cemetery Fund	\$ 58,331
Police Special Revenue	\$ 0
Reserve Fund	\$ 50,000
ARPA Fund	\$ 1,902,427
TOTAL BUDGET ALL FUNDS	\$17,630,150



ENTERPRISE FUNDS

Enterprise funds are those that operate like a business, providing a service and charging a fee for services to support their operations independently of the General Fund or any other funds.

- UTILITY RATES
- WATER
- SEWER
- SOLID WASTE
- BUILDING FUND

UTILITY RATES EFFECTIVE 10/1/2022

Garbage (Refuse) Rates

The monthly fee for refuse collection for a single residence is \$23.13 per month.
Commercial rates vary depending on service.

Water Rates - Residential and Commercial

Base Rate: \$10.94
First 3,000 gallons: \$2.95 per 1,000 gallons
Next 2,000 gallons: \$3.33 per 1,000 gallons
Next 10,000 gallons: \$3.62 per 1,000 gallons
Next 1,000 and above: \$3.93 per 1,000 gallons

Sewer Rates - Residential

Base Rate: \$41.67 up to 5,000 gallons
\$7.53 per 1,000 gallons above 5,000

Sewer Rates - Commercial

Base Rate: \$54.20 up to 5,000 gallons
\$7.53 per 1,000 gallons thereafter

Per Resolutions 2020-K and 2020-L, Water and Sewer rates will increase by CPI-U of July each year. July 2022's CPI-U is 8.5%. Per the contract with GFL (formerly WCA), the rate the City pays for refuse service increases by CPI Water, Sewer and Trash and will be passed on to customers.

WATER

The City has one water treatment plant with a capacity of 2 MGD (million gallons per day). The water system approximately 2,800 customers. In FY22 the water distribution system was expanded with a CDBG (Community Development Block Grant) from the state of Florida. A third water well is being added during the fourth quarter of FY22 and is funded by a 2022 Revenue Note. An AMI system, replacing all water meters in the system, will be installed in FY23 and is funded by a Revenue Note to be issued in the fourth quarter of FY22.

WATER		FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET
Beginning Balance		\$ 115,067	\$ 115,067	\$ 19,650
Sources:				
	Water Service Fees	\$ 865,505	\$ 865,505	\$ 1,007,156
	Irrigation Meter Charge	\$ 20,000	\$ 18,000	\$ 21,700
	Cutoff Charges	\$ 30,000	\$ 32,000	\$ 32,550
	Penalties	\$ 16,000	\$ 19,000	\$ 17,360
	Meter Install	\$ 190,000	\$ 190,000	\$ 206,150
	Interest Earned	\$ 11,000	\$ 11,000	\$ 11,935
Total Sources:		\$ 1,132,505	\$ 1,135,505	\$ 1,296,851
Uses:				
	Personnel	\$ 410,481	\$ 325,000	\$ 300,263
	Operating	\$ 242,886	\$ 287,000	\$ 269,086
	Debt Service - Well #3 and AMI Estimate	\$ 90,000	\$ 51,773	\$ 146,773
	Transfer to General Fund	\$ 382,849	\$ 382,849	\$ 382,849
	Building Improvements & Contingency	\$ 110,000	\$ 110,000	\$ 110,000
Total Uses:		\$ 1,236,216	\$ 1,156,622	\$ 1,208,971
Capital Projects				
Sources:				
	CDBG Grant - Water Main Replacement	\$ 625,000	\$ 625,000	\$ -
	Water Well Loan Proceeds	\$ 667,700	\$ 667,700	\$ -
	AMI Loan Proceeds	\$ 2,000,000	\$ 2,000,000	\$ -
Total Sources:		\$ 3,292,700	\$ 3,292,700	\$ -
Uses:				
	CDBG -Water Main Replacement	\$ 700,000	\$ 700,000	\$ -
	Water Well #3	\$ 667,000	\$ 667,000	\$ -
	AMI Project	\$ 2,000,000	\$ 2,000,000	\$ -
Total Uses:		\$ 3,367,000	\$ 3,367,000	\$ -
To/(From) Fund Balance		\$ (178,011)	\$ (95,417)	\$ 87,879
Ending Fund Balance		\$ (62,944)	\$ 19,650	\$ 107,529

WATER (Continued)

WATER	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Revenues					
Water Service Fees	\$ 865,505	\$ 865,505	\$ 1,007,156	16.4%	16.4%
Irrigation Meter Charge	\$ 20,000	\$ 18,000	\$ 21,700	8.5%	20.6%
Cutoff Charges	\$ 30,000	\$ 32,000	\$ 32,550	8.5%	1.7%
Penalties	\$ 16,000	\$ 19,000	\$ 17,360	8.5%	-8.6%
Meter Install	\$ 190,000	\$ 190,000	\$ 206,150	8.5%	8.5%
Interest Earned	\$ 11,000	\$ 11,000	\$ 11,935	8.5%	8.5%
Total Revenues	\$ 1,132,505	\$ 1,135,505	\$ 1,296,851	14.5%	14.2%
Personnel					
Regular Salaries	\$ 264,735	\$ 215,000	\$ 187,946	-29.0%	-12.6%
Overtime	\$ 15,000	\$ 14,000	\$ 6,000	-60.0%	-57.1%
Longevity Pay	\$ 1,500	\$ -	\$ 1,500	0.0%	
FICA/Medicare	\$ 21,495	\$ 17,519	\$ 14,837	-31.0%	-15.3%
Retirement - Employer Contribution	\$ 39,188	\$ 25,190	\$ 33,830	-13.7%	34.3%
Life & Health Insurance	\$ 57,960	\$ 45,000	\$ 45,000	-22.4%	0.0%
Workers' Compensation Insurance	\$ 10,453	\$ 10,305	\$ 11,000	5.2%	6.7%
Unemployment Insurance	\$ 150	\$ 150	\$ 150	0.0%	0.0%
Total Personnel Expenses	\$ 410,481	\$ 327,164	\$ 300,263	-26.9%	-8.2%
Operating Expenses					
Training & Travel	\$ 2,500	\$ 2,100	\$ 3,000	20.0%	42.9%
Professional Services	\$ 10,000	\$ 46,000	\$ 10,000	0.0%	-78.3%
Professional Engineering Services	\$ 10,000	\$ 5,500	\$ 10,000	0.0%	81.8%
Professional Planning & Study	\$ 40,000	\$ 23,102	\$ 40,000	0.0%	73.1%
Accounting & Auditing	\$ 12,400	\$ 3,500	\$ 12,400	0.0%	254.3%
Contractual Services	\$ -	\$ -	\$ -		
Contractual Services Water Testing	\$ 8,000	\$ 2,725	\$ 8,000	0.0%	193.6%
Wireless	\$ 2,690	\$ -	\$ 2,690	0.0%	
Communication Services	\$ 1,796	\$ -	\$ 1,796	0.0%	
Utilities	\$ 22,000	\$ 18,000	\$ 25,600	16.4%	42.2%
Rental Equipment	\$ -	\$ -	\$ -		
Property & Liability Insurance	\$ 9,500	\$ 21,143	\$ 17,000	78.9%	-19.6%
Repair & Maintenance	\$ 30,000	\$ 42,000	\$ 30,000	0.0%	-28.6%
Repair & Maintenance Building	\$ -	\$ -	\$ -		
Generator Maintenance	\$ 4,000	\$ -	\$ 4,000	0.0%	
Repair & Maintenance Vehicles	\$ 6,000	\$ 2,700	\$ 6,000	0.0%	122.2%
Repair & Maintenance Equipment	\$ 8,000	\$ 18,875	\$ 12,000	50.0%	-36.4%
Software Annual Maintenance	\$ 5,500	\$ 2,196	\$ 5,500	0.0%	150.5%
Office Supplies	\$ 500	\$ 576	\$ 500	0.0%	-13.1%
Operating Supplies	\$ 30,000	\$ 42,000	\$ 33,600	12.0%	-20.0%
Tools	\$ 4,000	\$ 6,005	\$ 10,000	150.0%	66.5%
Operating - Meter Replacement	\$ 5,000	\$ 2,344	\$ 5,000	0.0%	113.3%
Fuel & Oil	\$ 7,000	\$ 6,999	\$ 8,000	14.3%	14.3%
Employee Uniforms	\$ 2,500	\$ 2,700	\$ 2,500	0.0%	-7.4%
Operating - Chemicals	\$ 14,500	\$ 15,500	\$ 14,500	0.0%	-6.5%
New Meter Installations	\$ 5,000	\$ 67,500	\$ 5,000	0.0%	-92.6%
Subscriptions & Memberships	\$ 2,000	\$ 3,500	\$ 2,000	0.0%	-42.9%
Total Operating Expenses	\$ 242,886	\$ 334,964	\$ 269,086	10.8%	-19.7%
Total Personnel & Operating Expenses	\$ 653,367	\$ 662,128	\$ 569,349	-12.9%	-14.0%

WATER (Continued)

	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Capital Outlay					
Building Improvements	\$ 50,000	\$ 50,000	\$ 50,000	0.0%	0.0%
City Share of CDBG Water Expansion		\$ 70,000			-100.0%
E04 Sub Totals:	\$ 50,000	\$ 120,000	\$ 50,000	0.0%	-58.3%
Debt Service					
Debt Service -AMI	\$ -	\$ -	\$ 95,000		
Debt Service Well #3 incl cost to issue	\$ 51,773	\$ 61,858	\$ 51,773	0.0%	-16.3%
Total Debt Service	\$ 51,773	\$ 61,858	\$ 146,773	183.5%	137.3%
Transfers					
Transfer to General Fund	\$ 382,849	\$ 359,668	\$ 382,849	0.0%	6.4%
Total Transfers to General Fund	\$ 382,849	\$ 359,668	\$ 382,849	0.0%	6.4%
Contingency					
Contingency	\$ 60,000	\$ 60,000	\$ 60,000	0.0%	0.0%
Total Contingency	\$ 60,000	\$ 60,000	\$ 60,000	0.0%	0.0%
Total Expenses	\$ 1,197,989	\$ 1,263,655	\$ 1,208,971	0.9%	-4.3%

Budgeted Water Fund Positions:

Title	Budgeted Positions (FTEs)
Public Works Director	0.5 (also funded in Sewer and Solid Waste Funds)
Administrative Clerk	0.25 (also funded in Sewer, Solid Waste and Facilities)
Supervisor	1
Service Worker II	1
Service Worker 1	2.5 (one SW1 split funded with Sewer)
Total	5.25

SEWER

The City currently has one sewer package plant with a capacity of 0.24 MGD (million gallons per day) and is being used at just under full capacity. A second sewer package plant is being added with construction starting in late FY22, early FY23. This project is funded fully with grant dollars from the Suwannee River Water Management District.

SEWER	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET
Beginning Balance	\$ -	\$ -	\$ (20,426)
Sources:			
Sewer Service Fees	\$ 1,295,242	\$ 1,290,000	\$ 1,503,776
Sewer Connectons	\$ 70,000	\$ 75,000	\$ 81,270
Sewer Installations	\$ 100,000	\$ 220,000	\$ 116,100
Grinder Pump Replacement	\$ 8,000	\$ 3,500	\$ 9,288
Grinder Pump Installation	\$ 110,000	\$ -	\$ 127,710
Interest Earned	\$ 2,000	\$ 320	\$ 1,000
Total Sources:	\$ 1,585,242	\$ 1,588,820	\$ 1,839,144
Uses:			
Personnel	\$ 210,531	\$ 192,131	\$ 323,514
Operating	\$ 560,724	\$ 648,926	\$ 564,474
Debt Service	\$ 457,795	\$ 457,795	\$ 600,753
Transfer to General Fund	\$ 310,394	\$ 310,394	\$ 310,394
Total Uses:	\$ 1,539,444	\$ 1,609,246	\$ 1,799,135
Capital Projects			
Sources:			
WTPP Expansion - SRWMD Grant	\$ 7,000,000	\$ -	\$ 7,000,000
Total Sources:	\$ 7,000,000	\$ -	\$ 7,000,000
Uses:			
WTPP Expansion - Project Costs	\$ 7,000,000	\$ -	\$ 7,000,000
Total Uses:	\$ 7,000,000	\$ -	\$ 7,000,000
To/(From) From Balance	\$ 45,798	\$ (20,426)	\$ 40,009
Ending Fund Balance	\$ 45,798	\$ (20,426)	\$ 19,584

SEWER (Continued)

	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Revenues					
Sewer Service Fees	\$ 1,295,242	\$ 1,290,000	\$ 1,503,776	16.1%	16.6%
Sewer Connectons	\$ 70,000	\$ 75,000	\$ 81,270	16.1%	8.4%
Sewer Installations	\$ 100,000	\$ 220,000	\$ 116,100	16.1%	-47.2%
Grinder Pump Replacement	\$ 8,000	\$ 3,500	\$ 9,288	16.1%	165.4%
Grinder Pump Installation	\$ 110,000	\$ -	\$ 127,710	16.1%	
Interest Earned	\$ 2,000	\$ 320	\$ 1,000	-50.0%	212.5%
Total Revenues	\$ 1,585,242	\$ 1,588,820	\$ 1,839,144	16.0%	15.8%
Personnel					
Regular Salaries	\$ 137,241	\$ 115,000	\$ 209,723	52.8%	82.4%
Overtime	\$ 5,000	\$ 12,000	\$ 15,000	200.0%	25.0%
Longevity Pay	\$ 500	\$ -	\$ 500	0.0%	
FICA/Medicare	\$ 10,920	\$ 9,716	\$ 17,191	57.4%	76.9%
Retirement - Employer Contrib	\$ 15,445	\$ 12,700	\$ 14,000	-9.4%	10.2%
Life & Health Insurance	\$ 37,800	\$ 37,000	\$ 32,000	-15.3%	-13.5%
Workers' Compensation Insura	\$ 3,526	\$ 5,715	\$ 35,000	892.7%	512.4%
Unemployment Insurance	\$ 100	\$ -	\$ 100	0.0%	
Total Personnel Expenses	\$ 210,531	\$ 192,131	\$ 323,514	53.7%	68.4%
Operating Expenses					
Training & Travel	\$ 2,500	\$ 956	\$ 3,000	20.0%	213.8%
Professional Services	\$ 10,000	\$ 75,000	\$ 10,000	0.0%	-86.7%
Professional Engineering Service	\$ 10,000	\$ -	\$ 10,000	0.0%	
Professional Planning & Study	\$ 40,000	\$ -	\$ 40,000	0.0%	
Accounting & Auditing	\$ 7,200	\$ 3,500	\$ 7,200	0.0%	105.7%
Contract Services	\$ 45,000	\$ 20,949	\$ 45,000	0.0%	114.8%
Contract Services Grinder Instal	\$ 110,000	\$ 118,000	\$ 110,000	0.0%	-6.8%
Contract Services WW Treatment	\$ 45,000	\$ 45,000	\$ 45,000	0.0%	0.0%
Wireless	\$ 1,457	\$ -	\$ 1,457	0.0%	
Communication Services	\$ -	\$ -	\$ -		
Utilities	\$ 63,869	\$ 59,000	\$ 63,869	0.0%	8.3%
Rental Equipment	\$ -	\$ -	\$ -		
Property & Liability Insurance	\$ 9,198	\$ 9,907	\$ 9,198	0.0%	-7.2%
Repair & Maintenance	\$ 18,000	\$ 78,000	\$ 18,000	0.0%	-76.9%
Repair & Maintenance Grinder	\$ 75,000	\$ 90,000	\$ 75,000	0.0%	-16.7%
Repair & Maintenance Vehicle	\$ 4,000	\$ 8,000	\$ 4,000	0.0%	-50.0%
Office Supplies	\$ 500	\$ 1,200	\$ 700	40.0%	-41.7%
Operating Supplies	\$ 15,000	\$ 27,000	\$ 17,250	15.0%	-36.1%
Tools	\$ 2,000	\$ 400	\$ 2,300	15.0%	475.0%
Fuel & Oil	\$ 4,500	\$ 2,500	\$ 5,000	11.1%	100.0%
Employee Uniforms	\$ 2,500	\$ 2,000	\$ 2,500	0.0%	25.0%
New Grinder Station	\$ 75,000	\$ 98,939	\$ 75,000	0.0%	-24.2%
Operating Supplies - Chemicals	\$ 20,000	\$ 8,200	\$ 20,000	0.0%	143.9%
Subscriptions & Memberships	\$ -	\$ 375	\$ -		-100.0%
Total Operating Expenses	\$ 560,724	\$ 648,926	\$ 564,474	0.7%	-13.0%
Total Personnel & Operating	\$ 771,255	\$ 841,057	\$ 887,988	15.1%	5.6%

SEWER (Continued)

	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Debt Service					
Series 2003B Bonds - USDA	\$ 63,002	\$ 63,002	\$ 63,002	0.0%	0.0%
Series 2003A Bonds - USDA	\$ 60,833	\$ 60,833	\$ 60,833	0.0%	0.0%
Series 2009 Bonds - USDA	\$ 333,960	\$ 333,960	\$ 333,918	0.0%	0.0%
Lease to Own Mower			\$ 80,000		
AMI 2022			\$ 63,000		
Total Debt Service	\$ 457,795	\$ 457,795	\$ 600,753	31.2%	31.2%
Transfers					
Transfer to General Fund	\$ 310,394	\$ 310,394	\$ 310,394	0.0%	0.0%
Total Transfers	\$ 310,394	\$ 310,394	\$ 310,394	0.0%	0.0%
Total Expenses	\$ 1,539,444	\$ 1,609,246	\$ 1,799,135	16.9%	11.8%

Budgeted Sewer Positions:

Title	Budgeted Positions (FTEs)
Public Works Director	0.4 (also funded by Water and Solid Waste Funds)
Administrative Clerk	0.25 (also funded in Water, Solid Waste and Facilities)
Supervisor	1
Service Worker 1	3.5 (includes 1 New Position in FY23)
Total	5.15

SOLID WASTE

Solid waste (garbage and recycling pickup) services are contracted with GFL. City staff administers the contract, performs billing services to customers and notifies the vendor of any issues customers may encounter with solid waste service.

SOLID WASTE	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET
Beginning Fund Balance	\$ -	\$ -	\$ 32,756
Sources:			
Collection Fees	\$ 1,000,563	\$ 1,000,563	\$ 1,027,878
Penalties	\$ 15,000	\$ 18,000	\$ 15,000
Miscellaneous Revenue	\$ 500	\$ 200	\$ 500
Total Sources:	\$ 1,016,063	\$ 1,018,763	\$ 1,043,378
Uses:			
Personnel	\$ 43,782	\$ 43,816	\$ 31,556
Operating	\$ 704,002	\$ 703,365	\$ 704,002
Vehicle and Equipment Leases	\$ -		\$ -
Transfer to General Fund	\$ 238,826	\$ 238,826	\$ 238,826
Total Uses:	\$ 986,610	\$ 986,007	\$ 974,384
To/(From) Fund Balance	\$ 29,453	\$ 32,756	\$ 68,994
Ending Fund Balance	\$ 29,453	\$ 32,756	\$ 101,750

SOLID WASTE (Continued)

	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Revenues					
Collection Fees	\$ 1,000,563	\$ 1,000,563	\$ 1,027,878	2.7%	2.7%
Penalties	\$ 15,000	\$ 18,000	\$ 15,000	0.0%	-16.7%
Misc Revenue	\$ 500	\$ 200	\$ 500	0.0%	150.0%
	\$ 1,016,063	\$ 1,018,763	\$ 1,043,378	2.7%	2.4%
Personnel					
Regular Salaries	\$ 28,856	\$ 28,856	\$ 18,029	-37.5%	-37.5%
Overtime	\$ 1	\$ 100	\$ 100	9900.0%	0.0%
Longevity Pay	\$ 1	\$ -	\$ -	-100.0%	
FICA/Medicare	\$ 2,207	\$ 2,215	\$ 1,379	-37.5%	-37.7%
Retirement - Employer Contribution	\$ 3,122	\$ 3,185	\$ 1,983	-36.5%	-37.7%
Life & Health Insurance	\$ 7,560	\$ 7,560	\$ 8,165	8.0%	8.0%
Workers' Compensation Insurance	\$ 1,934	\$ 1,800	\$ 1,800	-6.9%	0.0%
Unemployment Insurance	\$ 100	\$ 100	\$ 100.00	0.0%	0.0%
Total Personnel Expenses	\$ 43,782	\$ 43,816	\$ 31,556	-27.9%	-28.0%
Operating Expenditures					
Professional Fees	\$ 700,000	\$ 700,000	\$ 700,000	0.0%	0.0%
Accounting & Auditing	\$ 1	\$ -	\$ 1	0.0%	
Property & Liability Insurance	\$ 500	\$ 500	\$ 500	0.0%	0.0%
Office Supplies	\$ 1	\$ -	\$ 1	0.0%	
Operating Supplies	\$ 1,000	\$ 750	\$ 1,000	0.0%	33.3%
Fuel & Oil	\$ 2,500	\$ 2,115	\$ 2,500	0.0%	18.2%
Total Operating Expenses	\$ 704,002	\$ 703,365	\$ 704,002	0.0%	0.1%
Transfers					
Transfer to General Fund	\$ 238,826	\$ 238,826	\$ 238,826	0.0%	0.0%
Total Transfers	\$ 238,826	\$ 238,826	\$ 238,826	0.0%	0.0%
Total Expenses	\$ 986,610	\$ 986,007	\$ 974,384	-1.2%	-1.2%

Budgeted Solid Waste Positions:

Title	Budgeted Positions (FTEs)
Public Works Director	0.1 (also budgeted in Water and Sewer)
Administrative Clerk	0.25 (also budgeted in Water, Sewer and Facilities)
Total	0.35

BUILDING FUND

Pursuant to Florida Statute 553.800, the Building Fund is required to only collect revenues like Building Permit and Inspection fees which shall only be used for activities required to perform the necessary activities to issue building permits and perform inspections.

BUILDING	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET
Beginning Fund Balance	\$ 430,413	\$ 430,413	\$ 614,232
Sources:			
Building Permit Fees	\$ 360,000	\$ 525,000	\$ 360,000
Building Permit Surcharge	\$ 7,500	\$ 10,000	\$ 7,500
Reinspection Fee	\$ 8,500	\$ 14,000	\$ 15,000
Reinstatement Fee	\$ -	\$ 125	\$ 100
Total Sources:	\$ 376,000	\$ 549,125	\$ 382,600
Uses:			
Personnel	\$ 224,072	\$ 212,326	\$ 217,197
Operating	\$ 119,317	\$ 119,650	\$ 127,417
Capital Outlay	\$ 25,000	\$ -	\$ 25,900
Transfer to General Fund	\$ 33,330	\$ 33,330	\$ 33,330
Total Uses:	\$ 401,719	\$ 365,306	\$ 403,844
To/(From) Fund Balance	\$ (25,719)	\$ 183,819	\$ (21,244)
Ending Fund Balance	\$ 404,694	\$ 614,232	\$ 592,988

Budgeted Building Department Positions:

Title	Budgeted Positions (FTEs)
Building Official	1.0
Permit Tech	2.0
Total	3.0

BUILDING FUND

	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Revenue					
Building Permit Fees	\$ 360,000	\$ 525,000	\$ 360,000	0.0%	-31.4%
Building Permit Surcharge	\$ 7,500	\$ 10,000	\$ 7,500	0.0%	-25.0%
Reinspection Fee	\$ 8,500	\$ 14,000	\$ 15,000	76.5%	7.1%
Reinstatement Fee	\$ -	\$ 125	\$ 100		-20.0%
Revenue Total	\$ 376,000	\$ 549,125	\$ 382,600	1.8%	-30.3%
Personnel					
Regular Salaries	\$ 160,361	\$ 150,000	\$ 156,459	-2.4%	4.3%
Overtime	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0%
Longevity Pay	\$ 1	\$ -	\$ -	-100.0%	
FICA/Medicare	\$ 12,268	\$ 11,475	\$ 11,549	-5.9%	0.6%
Retirement - Employer Contribution	\$ 17,351	\$ 17,000	\$ 15,097	-13.0%	-11.2%
Life & Health Insurance	\$ 30,240	\$ 30,000	\$ 30,240	0.0%	0.8%
Workers' Compensation Insurance	\$ 2,226	\$ 2,226	\$ 2,226	0.0%	0.0%
Unemployment Insurance	\$ 125	\$ 125	\$ 125	0.0%	0.0%
Total Personnel Expenses	\$ 224,072	\$ 212,326	\$ 217,197	-3.1%	2.3%
Operating Expenditures					
Training & Travel	\$ 3,000	\$ 2,500	\$ 3,000	0.0%	20.0%
Contractual Services	\$ 85,000	\$ 85,000	\$ 85,000	0.0%	0.0%
Wireless	\$ 485	\$ -	\$ 485	0.0%	
Communication Services	\$ 432	\$ -	\$ 432	0.0%	
Utilities	\$ 2,000	\$ 1,800	\$ 2,000	0.0%	11.1%
Copier Lease	\$ 4,200	\$ 3,200	\$ 4,200	0.0%	31.3%
Building Lease	\$ 8,200	\$ 8,200	\$ 12,000	46.3%	46.3%
Property & Liability Insurance	\$ 600	\$ 750	\$ 600	0.0%	-20.0%
Repair & Maintenance	\$ -	\$ -	\$ -		
Repair & Maintenance - Vehicle	\$ 500	\$ 500	\$ 500	0.0%	0.0%
Software Maintenance	\$ 5,400	\$ 7,200	\$ 7,200	33.3%	0.0%
Office Supplies	\$ 2,000	\$ 4,000	\$ 3,500	75.0%	-12.5%
Operating Supplies	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	0.0%
Fuel & Oil	\$ 1,500	\$ 1,500	\$ 2,500	66.7%	66.7%
Employee Uniforms	\$ 1,000	\$ 500	\$ 1,000	0.0%	100.0%
Subscriptions & Memberships	\$ 1,000	\$ 500	\$ 1,000	0.0%	100.0%
Total Operating Expenses	\$ 119,317	\$ 119,650	\$ 127,417	6.8%	6.5%
Total Personnel and Operating	\$ 343,389	\$ 331,976	\$ 344,614	0.4%	
Capital Outlay					
Buildings	\$ 25,000	\$ -	\$ 25,000		
Vehicle Lease	\$ -	\$ -	\$ 900		
Total Capital Outlay	\$ 25,000	\$ -	\$ 25,900	3.6%	
Transfers					
Transfer to General Fund	\$ 33,330	\$ 33,330	\$ 33,330	0.0%	0.0%
Total Transfers	\$ 33,330	\$ 33,330	\$ 33,330	0.0%	0.0%
Total Expenditures	\$ 401,719	\$ 365,306	\$ 403,844	0.5%	10.5%

SPECIAL REVENUE FUNDS

Special revenue funds are used for assigned funds to keep the sources and uses of each fund independent of all other funds for tracking and to ensure they are used only for the intended purpose.

- WATER IMPACT FEES
- SEWER IMPACT FEES
- TRANSPORTATION FUNDS – LOCAL OPTION GAS TAX
- FIRE CONTROL FUND
- WILD SPACES/PUBLIC PLACES (WSPP)
- COMMUNITY REDEVELOPMENT AGENCY (CRA)
- CEMETERY FUND
- POLICE SPECIAL REVENUE FUND
- RESERVE FUND
- AMERICA REDEVELOPMENT PLAN ACT (ARPA) FUND

WATER AND SEWER IMPACT FEE FUNDS

Established by City Ordinance 2013-05, Water and Sewer Impact fees are imposed on new connections to the water or sewer systems within the city. Impact fees support the cost of increasing capacity of lines and plants for new customers connecting to the water and sewer systems

WATER IMPACT FEES	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET
Beginning Fund Balance	\$ 185,273	\$ 185,273	\$ 145,373
Sources:			
Water Impact Fee Revenue	\$ 20,000	\$ 30,000	\$ 30,000
Interest Earned	\$ 100	\$ 100	\$ 100
Total Sources:	\$ 20,100	\$ 30,100	\$ 30,100
Uses:			
Water System Improvements	\$ -	\$ 70,000	
Total Uses:	\$ -	\$ 70,000	\$ -
To/(From) Fund Balance	\$ 20,100	\$ (39,900)	\$ 30,100
Ending Fund Balance	\$ 205,373	\$ 145,373	\$ 175,473

SEWER IMPACT FEES	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET
Beginning Fund Balance	\$ 709,459	\$ 709,459	\$ 1,013,859
Sources:			
Sewer Impact Fee Revenue	\$ 300,000	\$ 304,000	\$ 300,000
Interest Earned	\$ 400	\$ 400	\$ 400
Total Sources:	\$ 300,400	\$ 304,400	\$ 300,400
Uses:			
Sewer System Improvements	\$ -	\$ -	
Total Uses:	\$ -	\$ -	\$ -
To/(From) Fund Balance	\$ 300,400	\$ 304,400	\$ 300,400
Ending Fund Balance	\$ 1,009,859	\$ 1,013,859	\$ 1,314,259

TRANSPORTATION FUNDS

LOCAL OPTION GAS TAX AND ROADS SPECIAL REVENUE

Pursuant to Florida Statute 336.025, Alachua County has imposed a local option gas tax within the County which is distributed to the cities within the county, including High Springs. These funds are to be used for road projects and can be used for public safety in some cases.

TRANSPORTATION	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET
Beginning Fund Balance	\$ 655,000	\$ 655,000	\$ 710,761
Sources:			
Local Option Gas Tax	\$ 206,500	\$ 305,000	\$ 312,461
Transportation Revenue Sharing	\$ -	\$ 4,000	\$ 4,000
Transportation Court Fines	\$ 6,000	\$ 6,000	\$ 6,000
Total Sources:	\$ 212,500	\$ 315,000	\$ 322,461
Uses:			
Road Projects			\$ 450,000
Contingency			\$ 50,000
Transfer to General Fund for Public Safety	\$ 355,000	\$ 259,239	\$ 269,658
Total Uses:	\$ 355,000	\$ 259,239	\$ 769,658
To/(From) Fund Balance	\$ (142,500)	\$ 55,761	\$ (447,197)
Ending Fund Balance	\$ 512,500	\$ 710,761	\$ 263,564

FY23 Budgeted Road Projects

➤ NW 244 th Street at Hwy 441	\$ 35,000
➤ NW 237 th Street at NW 185 th Road	\$ 36,000
➤ NW Railroad Avenue between Main Street and NW 235 th Terrace	\$ 28,000
➤ NW 240 th Street at Hwy 441	\$ 35,000
➤ NW 222 nd Street	\$ 40,000
➤ NW 210 th Lane – Hwy 27 at NW 209 th Avenue	\$ 22,000
➤ NW 240 th Street between NW 187 th Avenue and NW 187 th Road	\$ 46,000
➤ NW 233 rd Street between NW 191 st Avenue and NW 190 th Avenue	\$ 50,000
➤ Additional projects to be identified during FY23	<u>\$158,000</u>
Total	\$450,000

FIRE CONTROL FUND

The fire department is funded by a transfer from the General Fund, the Fire Assessment Fee, fees charged to Alachua County for services provided by the High Springs Fire Department outside of city limits and fees for services such as Fire Inspections and Fire Plan Reviews.

	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET
Beginning Fund Balance	\$ 71,295	\$ 71,295	\$ 267,318
Sources:			
Alachua County Agreement	\$ 330,000	\$ 330,000	\$ 360,030
Fire Assessment	\$ 636,748	\$ 630,000	\$ 636,748
Fire Inspection Fees	\$ 2,500	\$ 2,500	\$ 2,500
Fire Plan Review	\$ 1,000	\$ 1,000	\$ 3,000
Interest	\$ 1,000	\$ 235	\$ 500
Transfer from General Fund	\$ 605,606	\$ 658,000	\$ 633,201
Total Sources:	\$ 1,576,854	\$ 1,621,735	\$ 1,635,979
Uses:			
Personnel	\$ 1,089,559	\$ 1,094,950	\$ 1,491,941
Operating	\$ 174,728	\$ 152,010	\$ 176,228
Vehicle and Equipment Leases	\$ 195,128	\$ 178,751	\$ 235,128
Transfer to General Fund	\$ 100,000	\$ -	\$ -
Total Uses:	\$ 1,559,415	\$ 1,425,712	\$ 1,903,297
To/(From) Fund Balance	\$ 17,439	\$ 196,023	\$ (267,318)
Ending Fund Balance	\$ 88,734	\$ 267,318	\$ 1

Budgeted Fire Department Staffing:

Title	Budgeted Positions (FTEs)
Fire Chief	1
Deputy Fire Chief	1
Fire Lieutenant	3
Full-time Firefighters	12 (includes 3 New Positions in FY23)
Part-time Firefighters	3.5 (7 part-time firefighters)
Administrative Assistant	1
Public Information Officer	0.125 (0.875 budgeted in City Manager's Office)
Total	22.125

FIRE CONTROL FUND (Continued)

	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET	% Change from FY22 Budget	% Change From FY22 Projection
Revenues					
Alachua County Agreement	\$ 330,000	\$ 330,000	\$ 360,030	9.1%	9.1%
Fire Assessment	\$ 636,748	\$ 630,000	\$ 636,748	0.0%	1.1%
Fire Inspection Fees	\$ 2,500	\$ 2,500	\$ 2,500	0.0%	0.0%
Fire Plan Review	\$ 1,000	\$ 1,000	\$ 3,000	200.0%	200.0%
Interest	\$ 1,000	\$ 235	\$ 500	-50.0%	112.8%
Transfer from General Fund	\$ 605,606	\$ 658,000	\$ 633,201	4.6%	-3.8%
Total Revenues	\$ 1,576,854	\$ 1,621,735	\$ 1,635,979	3.7%	0.9%
Personnel					
Fire Volunteer Stipend	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
Regular Salaries	\$ 606,285	\$ 615,000	\$ 902,720	48.9%	46.8%
Overtime	\$ 79,298	\$ 95,000	\$ 60,000	-24.3%	-36.8%
Paramedic Pay			\$ 35,915		
Longevity Pay	\$ 1,000	\$ 1,500	\$ 1,500	50.0%	0.0%
FICA/Medicare	\$ 52,485	\$ 60,000	\$ 73,648	40.3%	22.7%
Retirement - Employer Contribution	\$ 172,259	\$ 165,000	\$ 249,659	44.9%	51.3%
Life & Health Insurance	\$ 142,380	\$ 125,000	\$ 135,000	-5.2%	8.0%
Workers' Compensation Insurance	\$ 34,352	\$ 31,950	\$ 32,000	-6.8%	0.2%
Unemployment Insurance	\$ 500	\$ 500	\$ 500	0.0%	0.0%
Total Personnel Expenditures	\$ 1,089,559	\$ 1,094,950	\$ 1,491,940.93	36.9%	36.3%
Operating Expenditures					
Training & Travel	\$ 8,000	\$ 6,500	\$ 10,000	25.0%	53.8%
Professional Services	\$ 12,500	\$ 16,500	\$ 12,500	0.0%	-24.2%
Assessment Studies	\$ 15,000	\$ -	\$ 8,000	-46.7%	
Wireless	\$ 3,028	\$ 2,000	\$ 3,028	0.0%	51.4%
Communication Services	\$ 3,900	\$ -	\$ 3,900	0.0%	
Utilities	\$ 13,800	\$ 11,000	\$ 13,800	0.0%	25.5%
Property & Liability Insurance	\$ 5,500	\$ 6,154	\$ 5,500	0.0%	-10.6%
Repair & Maintenance Building	\$ 10,000	\$ 5,000	\$ 10,000	0.0%	100.0%
Repair & Maintenance Vehicles	\$ 20,000	\$ 20,000	\$ 20,000	0.0%	0.0%
Repair & Maintenance Equipment	\$ 10,000	\$ 21,000	\$ 12,000	20.0%	-42.9%
ALS State License	\$ 1,500	\$ 1,000	\$ -	-100.0%	-100.0%
Office Supplies	\$ 2,500	\$ 1,500	\$ 2,500	0.0%	66.7%
Operating Supplies	\$ 14,000	\$ 13,900	\$ 14,000	0.0%	0.7%
Fuel & Oil	\$ 12,500	\$ 12,500	\$ 17,500	40.0%	40.0%
Narcotics/Medicines	\$ 1,500	\$ 250	\$ 500	-66.7%	100.0%
Employee Uniforms	\$ 6,000	\$ 6,000	\$ 8,000	33.3%	33.3%
Software Maintenance Agreement	\$ 20,000	\$ 19,706	\$ 20,000	0.0%	1.5%
Subscriptions & Dues	\$ 7,500	\$ 6,500	\$ 7,500	0.0%	15.4%
Paramedic School	\$ 7,500	\$ 2,500	\$ 7,500	0.0%	200.0%
Total Operating Expenditures	\$ 174,728	\$ 152,010	\$ 176,228	0.9%	15.9%
Capital Outlay					
Machinery & Equipment	\$ 157,561	\$ 141,184	\$ 197,561	25.4%	39.9%
Debt Service	\$ 37,567	\$ 37,567	\$ 37,567	0.0%	0.0%
Total Capital Outlay	\$ 195,128	\$ 178,751	\$ 235,128	20.5%	31.5%
Transfers					
Transfer to General Fund	\$ 100,000	\$ -	\$ -	-100.0%	
Total Transfers	\$ 100,000	\$ -	\$ -	-100.0%	
Total Expenditures	\$ 1,559,415	\$ 1,425,712	\$ 1,903,297	22.1%	33.5%

WILD SPACES/PUBLIC PLACES (WSPP)

	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET
Beginning Fund Balance:	\$ 497,463.00	\$ 497,463	\$ 630,267
Sources:			
Wild Spaces/Public Places 1/2 cent tax	\$ 384,000	\$ 476,066	\$ 480,000
Debt Proceeds 2022 Canoe Outpost	\$ -	\$ 589,000	\$ -
Canoe Outpost Revenue	\$ -	\$ -	\$ -
Interest Income	\$ -	\$ -	\$ -
Land Conservation Grant	\$ 200,000	\$ -	\$ 200,000
Total Sources:	\$ 584,000	\$ 1,065,066	\$ 680,000
Uses:			
Personnel			
Regular Salaries	\$ 52,875	\$ 52,875	\$ 128,809
Overtime	\$ 500	\$ 500	\$ 500
FICA/Medicare	\$ -	\$ 4,045	\$ 9,854
Retirement - Employer Contribution	\$ 5,776	\$ 5,816	\$ 12,881
Workers' Compensation Insurance	\$ 2,101	\$ 2,100	\$ 2,100
Personnel	\$ 61,252	\$ 65,336	\$ 154,144
Operating Expenditures			
CanoeOutpost(WildSpc)-PRSRFY22	\$ -	\$ 133,519	
Contractual Svcs Canoe Outpost	\$ -	\$ 21,779	\$ 1,862
Utilities Canoe Outpost	\$ -	\$ 812	
Prop&GenLiablns Canoe Outpost	\$ -	\$ 3,888	
Oper Supplies Canoe Outpost	\$ -	\$ 10,403	
Contractual Services- Memorial Park	\$ -	\$ -	
Utilities - Memorial Park	\$ -	\$ -	
Equip Rental - Memorial Park	\$ -	\$ 17,957	
Oper Supplies - Memorial Park	\$ -	\$ -	
Fuel & Oil - Memorial Park	\$ -	\$ -	
Impr Other than Bldg- Memorial Park	\$ -	\$ -	
Operating Expenditures	\$ -	\$ 188,358	\$ 1,862
Capital Outlay			
Canoe Outpost Purchase	\$ 525,000	\$ 600,000	\$ -
Improvements other than Buildings	\$ 552,500	\$ -	\$ -
Boardwalk and Dock at Canoe Outpost	\$ -	\$ -	\$ 125,000
Ballfields at Memorial Park	\$ -	\$ -	\$ 500,000
Catherine Taylor Park Community Center	\$ -	\$ -	\$ 275,000
Window Replacement at Old School	\$ -	\$ -	\$ 40,000
Community Center			
Park Master Plan	\$ -	\$ -	\$ 100,000
Other Projects to Be Determined			\$ 15,000
E04 Sub Totals:	\$ 1,077,500	\$ 600,000	\$ 1,055,000
Debt Service			
Cost of Issuance of 2022 Note	\$ -	\$ 19,000	\$ -
2022 Note-Canoe Outpost Debt Payments	\$ -	\$ 59,567	\$ 96,953
Debt Service Expense Total	\$ -	\$ 78,567	\$ 96,953
Total Uses	\$ 1,138,752	\$ 932,262	\$ 1,307,959
To/(From) Fund Balance	\$ (554,752)	\$ 132,804	\$ (627,959)
Ending Balance	\$ (57,289)	\$ 630,267	\$ 2,309

Budgeted WSPP Positions:

Title	Budgeted Positions (FTEs)
Recreation Director	0.25 (remainder budgeted in General Fund)
WSPP Project Manager	1.0
Administrative Clerk	0.5 New Position in FY23 (remainder budgeted in General Fund)
Service Worker I	0.25 (remainder budgeted in General Fund)
Service Worker II	0.25 (remainder budgeted in General Fund)
Total	2.25

Memorial Park Ballfield Lot



Canoe Outpost Boardwalk and Dock



COMMUNITY REDEVELOPMENT AGENCY (CRA)

The CRA was established by Florida Statute to assist in maintaining the quality of areas within the designated CRA district and to remediate blighted properties. Projects like lighting, façade painting, sidewalk refurbishment, public seating and signage are examples of projects a CRA can complete.

	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET
Beginning Balance	\$ 296,551	\$ 296,551	\$ 241,759
Sources:			
Ad Valorem TIF - COHS	\$ 96,335	\$ 96,335	\$ 120,777
Ad Valorem TIF - County	\$ 96,335	\$ 96,335	\$ 120,777
Grant Reimbursement	\$ 5,904	\$ 1,500	\$ -
Rental Income	\$ 8,200	\$ 8,200	\$ 12,000
Interest Income	\$ 250	\$ 100	\$ 100
Miscellaneous Revenue	\$ -	\$ 17	\$ 250
Total Sources	\$ 207,024	\$ 202,487	\$ 253,905
Uses:			
Personnel	\$ 75,745	\$ 77,293	\$ 69,209
Operating Expenses	\$ 108,447	\$ 82,165	\$ 114,031
Transfers to Other Funds	\$ 27,500	\$ 27,500	\$ 27,500
Projects:			
Façade Grants	\$ 50,000	\$ 50,000	\$ 100,000
Lighting Downtown	\$ 65,000	\$ 20,321	\$ 90,000
Total Uses	\$ 326,692	\$ 257,279	\$ 400,740
To/(From) Fund Balance	\$ (119,668)	\$ (54,792)	\$ (146,835)
Ending Balance	\$ 176,883	\$ 241,759	\$ 94,924

Budgeted CRA Positions:

Title	Budgeted Positions (FTEs)
CRA Director	1
Total	1

CEMETERY FUND

Established by Resolution 2016-Z in November of 2016, the Cemetery fund is to maintain a balance of at least \$100,000. Should this balance drop below that level, the City Commission will establish a budgetary plan to replenish the fund in the next budget year. The funding for this account comes from the sale of plots and interest earned on the bank account. When the cemetery fund balance is sufficient, maintenance costs of the cemeteries, both Pine Hill and City of High Springs cemeteries, borne by the General Fund may be reimbursed. In FY23, the fund balance will be sufficient to cover these maintenance expenses as seen in the table below.

	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET
Beginning Balance	\$ 164,225	\$ 164,225	\$ 187,525
Sources:			
Cemetery Fees	\$ 10,000	\$ 23,300	\$ 20,000
Interest Earned			
Total Sources	\$ 10,000	\$ 23,300	\$ 20,000
Uses:			
Contingency	\$ 50,000	\$ -	
Operating Supplies			
Repurchase Lots	\$ -		
Transfer to General Fund			\$ 58,331
Total Uses	\$ 50,000	\$ -	\$ 58,331
To/(From) Fund Balance	\$ (40,000)	\$ 23,300	\$ (38,331)
Ending Balance	\$ 124,225	\$ 187,525	\$ 149,194

POLICE SPECIAL REVENUE FUND

The Police Special Revenue Fund is funded by various grants or donations made to the Police Department for specific use. The used of the money in this fund is assigned by the grantee and cannot be used outside of that purpose. There have been no commitments made to grant or donate funds to the Police Department at the time of the FY23 Budget development, so none is currently budgeted. Should funding become available, a budget amendment will be made to revise the Budget in this area.

DESCRIPTION	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET
Grants			
Police Grant	\$ 20,000	\$ 20,000	\$ -
Fines & Forfeitures			
Forfeiture	\$ 3,000	\$ 3,000	\$ -
Misc Revenue			
Hollicheer	\$ 8,000	\$ 3,000	\$ -
Revenue Sub Totals:	\$ 31,000	\$ 26,000	\$ -
Expenses			
Forfeiture Expense	\$ 3,000	\$ 3,000	\$ -
Grant Expense Police	\$ 20,000	\$ 37,857	
HoliCheer Donation	\$ 8,000		
Total Expenses	\$ 31,000	\$ 40,857	\$ -

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RESERVE FUND

Established in 2016 by Resolution 2016-Z of the City to provide an emergency reserve beyond the standard unrestricted General Fund fund balance. An initial transfer of \$500,000 from the General Fund fund balance was made to open the Reserve and the requirement of an annual transfer of \$75,000 from the General Fund in each budget thereafter. These transfers will cease once a balance of \$1,000,000 is met, which will be the case at the end of FY23. The Reserve may only be used under emergency conditions after presenting a refunding plan and receiving approval of the City Commission.

	FY22 BUDGET	FY22 PROJECTION	ADOPTED FY23 BUDGET
Beginning Balance	\$ 875,000	\$ 875,000	\$ 950,000
Sources:			
Transfer From General Fund	\$ 75,000	\$ 75,000	\$ 50,000
Total Sources:	\$ 75,000	\$ 75,000	\$ 50,000
Uses:			
None	\$ -	\$ -	\$ -
Total Uses:	\$ -	\$ -	\$ -
To/(From) Fund Balance	\$ 75,000	\$ 75,000	\$ 50,000
Ending Balance	\$ 950,000	\$ 950,000	\$ 1,000,000

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American Rescue Plan Act (ARPA) FUND

Established in March of 2021 to aid local and other governments from the economic impacts of COVID-19, the program distributed federal funding late in calendar years 2021 and 2022.

On September 3, 2021, during FY21, the City received \$1,547,137, the first of two installments of ARPA funding. The second and final installment, also in the amount of \$1,547,137, is expected to be received during September 2022, which is in FY22, for a total of \$3,094,274.

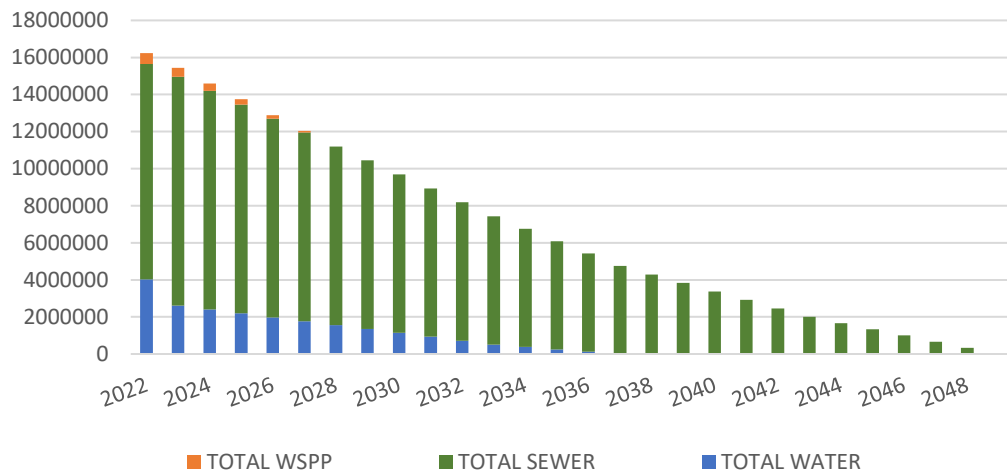
The following table reflects the first receipt from FY21 included in the beginning balance of FY22 and the second deposit included in the FY22 Projection. We are anticipating \$1,191,847 in projects to be completed or underway by the end of FY22 with an additional set of projects planned for review for approval by the City Commission during FY23. The funding is required to be obligated by December 31, 2024 and fully expensed by December 31, 2026.

	FY22 BUDGET	FY22 ACTUALS	FY22 PROJECTION	ADOPTED FY23 BUDGET
Beginning Balance	\$ 1,547,137	\$ 1,547,137	\$ 1,547,137	\$ 1,902,427
Sources:				
ARPA Funds		\$ -	\$ 1,547,137	
Total Sources:	\$ -	\$ -	\$ 1,547,137	\$ -
Uses:				
Cardiac Monitors		\$ 155,662	\$ 155,662	
City Hall Roof		\$ 50,555	\$ 50,500	
Premium Pay		\$ 343,750	\$ 343,750	
Opioid Task Force		\$ 10,000	\$ 10,000	
Body Cameras		\$ 129,506	\$ 130,000	
Emergency Sewer System				
Repairs			\$ 150,000	
Fire Department Roof			\$ 90,550	
Paging System			\$ 53,127	
City Hall Elevator		\$ 59,335	\$ 118,711	
Spare Pumps- Lift Stations			\$ 89,547	
Projects To Be Determined				\$ 1,902,427
Total Uses:	\$ -	\$ 748,808	\$ 1,191,847	\$ 1,902,427
To/(From) Fund Balance	\$ -	\$ (748,808)	\$ 355,290	\$ (1,902,427)
Ending Balance	\$ 1,547,137	\$ 798,329	\$ 1,902,427	\$ 0

DEBT SERVICE

- Water Revenue Note 2022 (Well #3)
- Proposed Water Sewer Note 2022 (AMI)
- Sewer USDA Series 2003
- Sewer USDA Series 2009
- WSPP Taxable Revenue Note 2022 (Canoe Outpost)

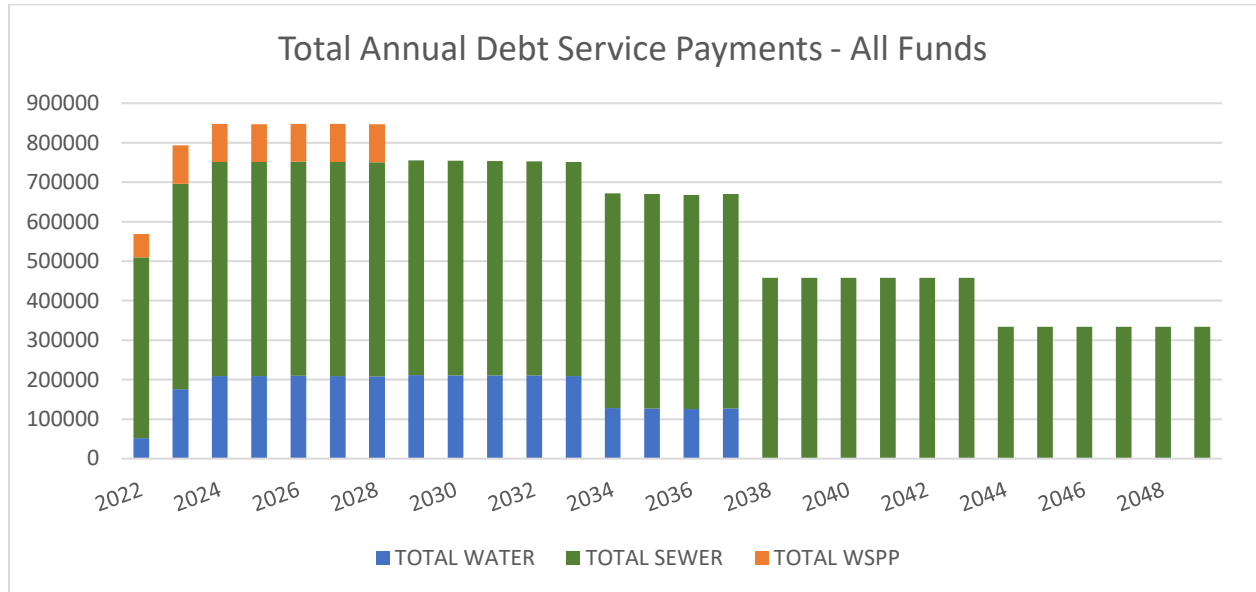
Total Outstanding Debt as of 9/30



Total Outstanding Debt as of 9/30 each year

	TOTAL			
	TOTAL WATER	TOTAL SEWER	TOTAL WSPP	ALL FUNDS
2022	\$ 4,033,045	\$ 11,616,856	\$ 578,526	\$ 16,228,427
2023	\$ 3,794,268	\$ 11,159,102	\$ 481,573	\$ 15,434,943
2024	\$ 3,501,022	\$ 10,701,371	\$ 384,516	\$ 14,586,909
2025	\$ 3,207,829	\$ 10,243,555	\$ 288,399	\$ 13,739,782
2026	\$ 2,913,898	\$ 9,785,755	\$ 192,244	\$ 12,891,897
2027	\$ 2,620,457	\$ 9,327,976	\$ 96,096	\$ 12,044,530
2028	\$ 2,327,714	\$ 8,870,235	\$ -	\$ 11,197,949
2029	\$ 2,029,875	\$ 8,412,453	\$ -	\$ 10,442,328
2030	\$ 1,733,356	\$ 7,954,666	\$ -	\$ 9,688,022
2031	\$ 1,437,364	\$ 7,496,917	\$ -	\$ 8,934,281
2032	\$ 1,142,128	\$ 7,039,158	\$ -	\$ 8,181,286
2033	\$ 848,875	\$ 6,581,352	\$ -	\$ 7,430,227
2034	\$ 634,813	\$ 6,123,575	\$ -	\$ 6,758,388
2035	\$ 422,688	\$ 5,665,814	\$ -	\$ 6,088,502
2036	\$ 212,688	\$ 5,208,064	\$ -	\$ 5,420,752
2037	\$ -	\$ 4,750,235	\$ -	\$ 4,750,235
2038	\$ -	\$ 4,292,453	\$ -	\$ 4,292,453
2039	\$ -	\$ 3,834,652	\$ -	\$ 3,834,652
2040	\$ -	\$ 3,376,882	\$ -	\$ 3,376,882
2041	\$ -	\$ 2,919,107	\$ -	\$ 2,919,107
2042	\$ -	\$ 2,461,307	\$ -	\$ 2,461,307
2043	\$ -	\$ 2,003,576	\$ -	\$ 2,003,576
2044	\$ -	\$ 1,669,661	\$ -	\$ 1,669,661
2045	\$ -	\$ 1,335,753	\$ -	\$ 1,335,753
2046	\$ -	\$ 1,001,798	\$ -	\$ 1,001,798
2047	\$ -	\$ 667,863	\$ -	\$ 667,863
2048	\$ -	\$ 333,929	\$ -	\$ 333,929
2049	\$ -	\$ -	\$ -	\$ -

Values include projected cost of 2022 Water/Sewer Revenue Note for AMI not yet issued at time of this budget.



Annual Payments (Principal and Interest)				
	TOTAL WATER	TOTAL SEWER	TOTAL WSPP	TOTAL ALL FUNDS
2022	\$ 51,773	\$ 457,797	\$ 59,567	\$ 569,138
2023	\$ 176,170	\$ 520,361	\$ 96,953	\$ 793,484
2024	\$ 209,122	\$ 541,855	\$ 97,057	\$ 848,034
2025	\$ 208,943	\$ 542,067	\$ 96,117	\$ 847,126
2026	\$ 209,631	\$ 542,100	\$ 96,155	\$ 847,886
2027	\$ 209,166	\$ 542,054	\$ 96,148	\$ 847,367
2028	\$ 208,569	\$ 541,916	\$ 96,096	\$ 846,581
2029	\$ 211,839	\$ 543,782	\$ -	\$ 755,621
2030	\$ 210,844	\$ 543,462	\$ -	\$ 754,306
2031	\$ 210,716	\$ 543,024	\$ -	\$ 753,740
2032	\$ 210,436	\$ 542,560	\$ -	\$ 752,996
2033	\$ 209,003	\$ 542,056	\$ -	\$ 751,059
2034	\$ 128,438	\$ 543,401	\$ -	\$ 671,839
2035	\$ 127,275	\$ 542,611	\$ -	\$ 669,886
2036	\$ 126,000	\$ 541,750	\$ -	\$ 667,750
2037	\$ 127,613	\$ 542,904	\$ -	\$ 670,517
2038	\$ -	\$ 457,782	\$ -	\$ 457,782
2039	\$ -	\$ 457,801	\$ -	\$ 457,801
2040	\$ -	\$ 457,770	\$ -	\$ 457,770
2041	\$ -	\$ 457,775	\$ -	\$ 457,775
2042	\$ -	\$ 457,801	\$ -	\$ 457,801
2043	\$ -	\$ 457,730	\$ -	\$ 457,730
2044	\$ -	\$ 333,915	\$ -	\$ 333,915
2045	\$ -	\$ 333,908	\$ -	\$ 333,908
2046	\$ -	\$ 333,955	\$ -	\$ 333,955
2047	\$ -	\$ 333,936	\$ -	\$ 333,936
2048	\$ -	\$ 333,934	\$ -	\$ 333,934
2049	\$ -	\$ 333,929	\$ -	\$ 333,929

Values include projected cost of 2022 Water/Sewer Revenue Note for AMI not yet issued at time of this budget.

