



CITY HALL - P.O.Box 1100  
PINELLAS PARK, FL 33780-1100

**Please Respond To:**

City Attorney's Office  
Lauren C. Rubenstein  
James W. Denhardt  
2700 First Avenue North  
St. Petersburg, Florida 33713  
(727) 327-3400 - Telephone  
(727) 323-0888 - Facsimile

August 7, 2023

Mr. Donovan Ross  
OMB Sr. Staff Assistant  
City of Pinellas Park  
P. O. Box 1100  
Pinellas Park, Florida 33780-1100

**RE: City Document 23-198**  
**Appropriations and Tax Levy Ordinance - Fiscal Year 2023-24**

Dear Mr. Ross:

We have received and reviewed the proposed Appropriations and Tax Levy Ordinance for Fiscal Year 2023-24.

Although not a legal requirement, the only suggestion we would make is on the next to the last page of the Ordinance. Since there is not a double space between the line that begins with "Schedule T" and the line that indicates "SECTION XIV: EFFECTIVE DATE," we would suggest that a hard page break be inserted so that Section XIV and the signatures will all be contained on the final page of the Ordinance.

With that consideration, we would approve of the proposed Ordinance as to form and correctness.

Very truly yours,

James W. Denhardt  
City Attorney

cc: Bart Diebold, City Manager  
Jennifer Carfagno, MMC, City Clerk  
Dan Hubbard, Asst. City Manager  
Dan Katsiyannis, OMB Administrator

ORDINANCE NO. XXXX

CITY OF PINELLAS PARK, FLORIDA

APPROPRIATIONS AND TAX LEVY ORDINANCE

AN APPROPRIATION AND TAX LEVY ORDINANCE OF THE CITY OF PINELLAS PARK, FLORIDA, COVERING THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; BEING AN ORDINANCE APPROPRIATING FUNDS REQUIRED FOR THE PURPOSE OF MEETING THE GENERAL OPERATING EXPENSES OF THE CITY FOR SALARIES, WAGES, FEES NECESSARY OR PROPER, DISBURSEMENTS AND OTHER EXPENDITURES NECESSARY OR PROPER FOR THE OPERATION OF THE CITY GOVERNMENT, THE WATER AND SEWERAGE UTILITY SYSTEM, AND FOR THE PURPOSE OF MEETING DEBT RETIREMENT REQUIREMENTS AND CAPITAL IMPROVEMENTS DURING SAID FISCAL YEAR, PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

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BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF PINELLAS PARK, PINELLAS COUNTY, FLORIDA.

There is hereby appropriated, in accordance with the attached schedules, for all expenses necessary or proper for carrying on the City Government and for debt retirement during the fiscal year ending September 30, 2024, from revenues accruing to the city from the collection of real and personal property taxes (the millage of said taxes being set at 5.6500 mills on all real and personal property located and situated within the City of Pinellas Park, Florida, said area being known and designated by the code Letters "PP" and "PPW" in the official tax assessment rolls of the County of Pinellas, State of Florida), and from surplus funds and revenue available or accruing from any and all other sources during

said fiscal year, the following, as hereinafter set forth in this appropriations and tax levy ordinance:

SECTION I. GENERAL FUND

There is hereby appropriated from the revenues on hand and/or accruing from the collection of taxes levied and assessed General Fund expenses for the city for the fiscal year ending September 30, 2024, (the millage of real and personal property taxes being set at 5.6500 mills as aforesaid) and from revenues on hand and/or accruing from all other sources during the said fiscal year, in accordance with the attached schedules of estimated revenue, and for the general operating expenses and obligations of the City of Pinellas Park during said fiscal year, the sum of seventy five million, six hundred sixty one thousand, two hundred and thirty dollars (\$75,661,230).

(A) All revenues under Section I of this Ordinance shall be placed exclusively in the General Fund of the City of Pinellas Park, from which the expenditures for general operating purposes, debt retirement, capital improvements and all other necessary or proper expenses shall be paid, in accordance with the appropriations hereinafter provided in the attached schedules.

(B) Revenues received or accrued for materials and/or service rendered, the volume or cost of which cannot be

determined in advance so as to be included as a definite amount in the budget, for which the city is reimbursed shall be placed in the General Funds of the city and the cost of such materials and/or service shall be paid from the General Funds, and any excess of receipts above disbursements, shall become a part of the revenues of the city.

#### SECTION II. WATER AND SEWER REVENUE FUND

There is hereby appropriate from the "Water and Sewer Revenue Fund" of the Water and Sewerage Utility System, which revenues are derived from the sale of water, water meters and installations, sewer charges, and other services rendered in connection with the operation, extension, maintenance, repair and improvement of the Water and Sewerage Utility System in accordance with the schedules attached of the estimated revenues, for the operating and other expenses necessary or proper related to the said system, and for debt service during the fiscal year ending September 30, 2024, the sum of thirty seven million, seventy three thousand, nine hundred and thirty dollars (\$37,073,930).

#### SECTION III. CONFISCATED PROPERTY FUND

There is hereby appropriated from the "Confiscated Property Fund", which revenues are derived pursuant to Florida Statutes 932.703 which provides for forfeiture of certain properties used in the commission of a felony, for

the purpose of funding certain law enforcement expenses of the City of Pinellas Park, in accordance with the schedules attached for the fiscal year ending September 30, 2024, the sum of forty one thousand dollars (\$41,000).

SECTION IV. PUBLIC IMPROVEMENT REVENUE FUND

There is hereby appropriated from the "Public Improvement Revenue Fund", which revenues are derived from franchise fees, public service taxes, infrastructure sales taxes, public improvement bond debt service revenue account interest income, and those revenues shared by the State of Florida in accordance with Chapter 218, Part II, Florida Statutes, as provided by Ordinance Numbers 120, 123, 329, 354, 683, 1536, 1568, and 1793 for the purpose of meeting the operating, capital outlay, and debt requirements of the General, Capital Improvement Assessment, Insurance Loss, and Public Improvement Revenue Funds, in accordance with the schedules attached for the fiscal year ending September 30, 2024, the sum of seventeen million, six hundred forty thousand, eight hundred and ninety two dollars (17,640,892).

SECTION V. COMMUNITY REDEVELOPMENT FUND

There is hereby appropriated from the "Community Redevelopment Fund", which is created in accordance with the provisions of Section 163.387, Florida Statutes and City of Pinellas Park Ordinance Number 2047, which revenues are

derived from ad valorem taxes levied by each taxing authority on taxable real property contained within the geographic boundaries of the redevelopment area, for the purpose of financing the Community Redevelopment projects within the redevelopment area of the City of Pinellas Park, in accordance with the schedules attached for the fiscal year ending September 30, 2024 the sum of six million, three hundred four thousand, one hundred and thirty dollars (6,304,130).

SECTION VI. CAPITAL EQUIPMENT REPLACEMENT FUND

There is hereby appropriated from the "Capital Equipment Replacement Fund", which revenues are derived from transfers from the General Fund and the Water and Sewer Revenue Fund and from any and all other sources during said fiscal year, for the purpose of capital equipment replacement and internal service expenses of the City of Pinellas Park, in accordance with schedules attached, for the fiscal year ending September 30, 2024, the sum of twelve million, forty thousand, seven hundred and twenty nine dollars (\$12,040,729).

SECTION VII. CAPITAL IMPROVEMENT FUND

There is hereby appropriated from the "Capital Improvement Fund," which revenues are derived from transfers from the Public Improvement Revenue Fund and from any and all sources during said fiscal year, for the purpose of general capital improvement projects within the City of Pinellas

Park, in accordance with the schedules attached, for the fiscal year ending September 30, 2024, the sum of fifty six million, three hundred forty four thousand, eight hundred and twenty dollars (\$56,344,820).

SECTION VIII. INSURANCE LOSS FUND

There is hereby appropriated from the "Insurance Loss Fund", which is governed by City of Pinellas Park Resolution Numbers 79-79 and 89-34 and which revenues are derived from transfers from the General and Water and Sewer Funds and from any and all sources during said fiscal year, for the purpose of providing limited self-insurance to the City of Pinellas Park, in accordance with the schedules attached for the fiscal year ending September 30, 2024, the sum of four hundred fifty five thousand, two hundred dollars (455,200).

SECTION IX. WORKERS' COMPENSATION LOSS FUND

There is hereby appropriated from the "Workers' Compensation Loss Fund" which is created in accordance with City of Pinellas Park Resolution Numbers 89-35 and 96-17, which revenues are derived from transfers from the General and Water and Sewer Funds and from any and all sources during said fiscal year, for the purpose of providing payment of adjusted insurance premiums, in accordance with the schedules attached for the fiscal year ending September 30, 2024, the sum of two hundred seventy nine thousand dollars (\$279,000).

SECTION X. STORMWATER FUND

There is hereby appropriate from the "Stormwater Revenue Fund" of the Stormwater System, which revenues are derived from the annual non-ad valorem assessment in connection with the operation, extension, maintenance, repair and improvement of the Stormwater System in accordance with the schedules attached of the estimated revenues, for the operating and other expenses necessary or proper related to the said system, during the fiscal year ending September 30, 2024, the sum of three million, eight hundred thousand dollars (\$3,800,000).

SECTION XI. GENERAL PROVISIONS

The passage of this Ordinance on first reading shall constitute adoption of a tentative budget as provided by Florida Statute. All purchase orders for materials or services that remain open at the end of fiscal year 2023-2024 are to become automatic appropriations in the appropriate departmental accounts in the fiscal year ending September 30, 2024 unless canceled.

SECTION XII. SEVERABILITY

The provisions of the Ordinance and any parts or sub-parts thereof shall be deemed to be severable and independent of each other, and in the event that any portion or subsection of this Ordinance is found to be invalid or unenforceable,



such findings shall not affect any remaining portions of this Ordinance.

SECTION XIII. 2023-2024 BUDGET SUMMARIES

There follow, and are incorporated herein, the attached Schedules:

- Schedule A - Summary of Revenues - General Fund
- Schedule B - Summary of Expenditures - General Fund
- Schedule C - Summary of Revenues - Water and Sewer Revenue Fund
- Schedule D - Summary of Expenses - Water and Sewer Revenue Fund
- Schedule E - Summary of Revenues - Confiscated Property Fund
- Schedule F - Summary of Expenditures - Confiscated Property Fund
- Schedule G - Summary of Revenues - Public Improvement Revenue Fund
- Schedule H - Summary of Expenditures - Public Improvement Revenue Fund
- Schedule I - Summary of Revenues - Community Redevelopment Fund
- Schedule J - Summary of Expenditures - Community Redevelopment Fund
- Schedule K - Summary of Revenues - Capital Equipment Replacement Fund
- Schedule L - Summary of Expenditures - Capital Equipment Replacement Fund
- Schedule M - Summary of Revenues - Capital Improvement Assessment Fund
- Schedule N - Summary of Expenditures - Capital Improvement Assessment Fund
- Schedule O - Summary of Revenues - Insurance Loss Fund
- Schedule P - Summary Expenditures - Insurance Loss Fund
- Schedule Q - Summary Revenues - Workers' Compensation Loss Fund
- Schedule R - Summary Expenditures - Workers' Compensation Loss Fund
- Schedule S - Summary of Revenues - Stormwater Fund
- Schedule T - Summary of Expenses - Stormwater Fund

SECTION XIV: EFFECTIVE DATE

This Ordinance shall be effective on October 1, 2023.

FIRST READING THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023.

PUBLISHED THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023.

PUBLIC HEARINGS THE \_\_\_\_\_ DAYS OF \_\_\_\_\_, 2023.

PASSED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023.

AYES:

NAYS:

ABSENT:

ABSTAIN:

APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023.

\_\_\_\_\_  
Sandra L. Bradbury

MAYOR

ATTEST:

\_\_\_\_\_  
Jennifer Carfagno, MMC

CITY CLERK

# SCHEDULE A

## GENERAL FUND REVENUES

	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<b>UNAPPR. BEGIN. FUND BALANCE</b>	\$22,883,718	\$26,500,834	\$28,390,953	\$28,231,847
<b>REVENUES</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Budget 2022-23</b>	<b>Budget 2023-24</b>
Ad Valorem Taxes	\$ 21,852,739	\$ 23,657,107	\$ 26,916,312	\$ 30,565,242
Business Tax	716,074	799,878	800,000	800,000
Plan Reviews/Inspections	338,750	222,945	270,000	222,000
Zoning Advertising Fees	3,300	3,145	5,000	3,145
County Recording Fee	566	396	150	150
Building Permits	756,346	647,651	450,000	600,000
Floor Waivers	200	100	150	150
Technology & Enhancements	27,737	28,863	18,000	18,000
Sign Variance Fee	-	-	150	150
Plumbing Permits	46,073	37,492	35,000	35,000
Heating Permits	78,801	66,584	70,000	70,000
Electrical Permits	86,780	73,954	75,000	75,000
Gas Permits	5,862	900	4,100	4,100
Sign and Fence Permits	5,121	13,613	5,000	5,000
Public Works Permits	56,146	46,453	45,000	45,000
Land Permits	4,727	6,740	8,000	6,500
Fire Permits	58,543	29,342	30,000	30,000
Fire & Life Safety Review	126,645	69,333	70,000	70,000
Medical District Fees	36	41	200	200
CDBG/HUD Administrative	-	-	-	-
Bulletproof Vest Ptnr Grant	4,643	9,239	-	-
Pedestrian Safety Grant	23,829	28,863	-	-
PC Recycling Grant	-	-	-	-
Justice Grant	64,401	20,305	-	-
Federal Disaster Relief	934,253	-	-	-
Health Initiative Grant	55,386	-	-	-
FDOT State Grant	-	94,968	-	-
State Diaster Relief	-	-	-	-
Miscellaneous Grants	16,545	14,940	-	-
1972 State Rev Sharing	1,724,573	2,262,738	1,800,000	2,250,000
Beverage Licenses	32,364	24,442	29,500	25,000
Mobile Home Licenses	22,060	22,517	23,500	22,500
1982 Sales Tax	3,906,793	4,402,167	3,900,000	4,400,000
Gasoline Tax Refund	39,821	42,393	41,400	41,400
1987 Local Option Gas Tax	662,881	673,022	625,000	625,000
County Library	401,619	451,030	473,358	482,825
County EMS/First	39,667	40,535	-	-
County EMS - Citywide	2,519,381	2,463,793	2,586,983	2,664,593
Fire Incentive Pay	24,993	27,825	25,000	25,000
Zoning Fees	19,189	18,607	13,500	13,500
Convenience Fee	13,444	15,641	10,000	15,000
Property Searches	39,450	40,500	33,500	35,000
Vacant Property Registrations	23,150	16,950	15,000	15,000
Fire District Charges	778,577	786,151	810,000	834,300
EMS Charges	1,679,587	1,642,529	1,700,000	1,705,230
Fire Protect - Waste Recov	40,000	40,000	40,000	40,000
Kenneth City - Fire Services	294,968	278,250	306,795	306,795
School Resource	193,266	196,406	194,100	199,920
Contractual Services - Police	347,047	306,456	400,000	350,000
Contractual Services - Fire	-	40,344	3,000	3,000
Retirement Services	93,924	104,068	95,000	105,000
Agreement - Kenneth City	87,647	83,507	-	-

# SCHEDULE A

## GENERAL FUND REVENUES

Refuse Collection	6,737,966	7,333,233	7,010,000	7,700,000
Refuse Fuel Surcharge	566,114	727,792	675,000	675,000
Refuse Billing	764,891	847,724	778,000	850,000
Land Clearing Principal	17,045	10,361	6,300	6,300
Property Improvements	5,161	11,912	2,500	5,000
Code Enforcement Liens	88,880	70,875	55,000	55,000
Library Fees	17,955	11,353	13,500	11,300
Recreation Fees	17,942	19,623	15,000	18,000
Recreation Fees – Taxable	16,372	15,929	13,000	15,500
Special Rec Fees - Forbes	79,158	104,137	95,000	102,000
Special Rec Fees - Broderick	44,760	71,681	65,000	65,000
Special Rec Fees - Skyview	2,735	7,801	6,200	6,200
Special Rec Fees - Sr. Center	8,268	7,989	12,000	8,000
Special Rec Fees - Youth Park	9,046	9,022	8,500	9,000
Swimming Pool - Taxable	13,805	12,499	9,000	12,500
Swimming Pool - Exempt	21,961	6,249	12,500	12,500
CPR Class Fee	-	-	2,000	2,000
Stormwater Fees	1,004,465	-	-	-
Court Fines	-	216,642	190,000	215,000
Pinellas Park Police Training	10,271	12,578	12,000	12,000
Interest Income	74,862	148,943	210,000	175,000
Interest Income - SBA	31	161	-	-
Interest Income - FMIVT	(11,877)	(175,026)	5,000	75,000
License Agreement	64,907	66,579	63,500	63,500
Staff Charges	5,235	4,664	3,800	3,800
Rent Income	44,507	45,539	30,000	45,000
Rental Income Non-Taxable	13,530	13,936	20,000	13,500
Rent-Bandshell - Tax	1,757	2,245	1,800	1,800
Rent-Bandshell - Non-Tax	11,046	18,748	15,000	15,000
Rent - School Property	111,926	-	-	-
Park Station Rent - Taxable	8,084	7,687	5,000	5,000
Park Station Rent – Non Taxable	-	50	-	-
Library Copy Machines	18,931	20,307	15,000	15,000
Auditorium Maint. Fee Tax	-	-	4,500	4,500
Auditorium Maint. Non-Tax	588	-	2,000	2,000
Performing Arts - Taxable	1,801	7,608	3,318	7,600
Performing Arts - Non-Taxable	3,518	91,395	157,835	157,835
Ticket Sales	-	47,162	-	-
Performing Art Center-Concess.	-	9,954	6,935	10,000
Recreation Center Tax	17,015	19,232	8,000	19,200
Recreation Center Non-Tax	2,515	3,530	220	3,000
Equestrian Arena Rent-Taxable	-	301	-	-
Community Garden Rent	1,380	1,544	1,336	1,336
Park Pavilion	(40)	(80)	100	100
Ball Field/Park - Tax	30,216	31,031	20,000	30,000
Ball Field Rental - Non-Tax	22,227	11,969	10,000	10,000
Int/Dec Fair Value Invest.	(93,284)	(1,540,511)	25,000	25,000
Sale of City Assets - Tax	1,168	-	9,971	9,971
Sale of City Assets - Exempt	10,556	31,833	5,312	5,312
Sale of Scrap	4,293	4,040	6,091	6,091
Miscellaneous Revenue	100,103	21,753	13,000	20,000
False Alarms/Police	17,775	12,975	12,000	12,000
False Alarms/Fire	2,150	750	1,500	1,500
Taxable Sales	4,401	-	2,500	2,500
Library Taxable Sales	3,294	4,935	8,000	4,500
Non-Taxable Sales	4,987	10,953	6,000	6,000
Misc. Rebates	164	146	154	154
Crash Report Rebates	7,402	11,975	9,060	9,060
Discounts Earned	38	26	100	100

# SCHEDULE A

## GENERAL FUND REVENUES

Surcharge	2,469	1,293	3,200	3,200
Refund Prior Year Expense	192,869	(169,879)	5,000	5,000
Donations - Private Source	17,754	48,844	20,000	20,000
Auditorium Cleaning Chg	1,547	3,600	4,000	4,000
Audtm Set Up/Down	250	-	250	250
Perform. Arts Cleaning Charge	-	225	750	750
Perform. Arts Cleaning Non-Tax	2,033	5,400	5,000	5,000
Gen Fd Svc Chg to W/S Fd	1,800,000	1,795,000	1,800,000	1,800,000
Pymt in Lieu of Prop Tax	592,000	587,834	625,039	625,039
Trans from Redevel. District	1,052,704	1,126,740	337,451	448,632
Trans from Pub Imp Rev.	14,547,631	14,747,631	14,997,631	15,500,000
Trans from Cap. Eq. Rep. Fd.	221,069	60,447	-	-
<b>TOTAL REVENUES</b>	<b>\$66,590,231</b>	<b>\$66,493,612</b>	<b>\$69,388,551</b>	<b>\$75,661,230</b>

# SCHEDULE B

## GENERAL FUND EXPENDITURES

EXPENDITURES	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
City Council	\$463,267	\$494,195	\$542,582	\$553,681
City Clerk	728,354	753,226	841,724	868,348
Legal	345,802	401,120	497,000	497,000
City Manager	437,351	446,169	420,799	639,377
Human Resources Admin.	319,413	340,231	314,098	303,814
Staffing & Benefits	592,252	605,088	653,141	734,538
Retirement Services	201,995	208,112	232,577	244,249
Planning & Development Svcs.	1,323,501	1,167,337	1,450,449	1,367,643
Purchasing	771,411	819,627	818,836	885,095
At Large	3,489,084	4,108,415	4,460,597	5,320,961
Police	17,330,927	18,612,603	20,026,198	21,182,950
Fire	8,565,329	8,928,759	10,000,464	11,266,851
EMS	4,126,933	4,075,259	4,821,894	5,120,071
Building Development	1,656,105	1,735,512	1,772,235	1,775,847
Refuse Collection	7,352,341	8,091,147	7,685,000	7,685,000
Public Works Admin.	425,288	426,739	422,752	443,077
Transportation	5,146,897	3,069,105	3,259,016	3,422,408
Leisure Services Admin	632,238	710,714	659,519	801,672
Library	2,109,906	2,034,940	2,256,210	2,344,971
Parks	1,551,057	1,544,572	1,637,994	1,873,967
Recreation	2,362,632	2,573,524	3,113,301	3,386,305
Communications & Marketing	1,188,876	1,164,167	862,251	1,142,305
Special Events	266,460	490,849	717,164	796,645
Construction Services	592,281	620,400	673,104	626,392
Community Development Adm.	288,896	337,729	446,079	446,142
Neighborhood Services	834,057	843,954	962,673	1,078,924
<b>TOTAL EXPENDITURES</b>	<b>\$63,102,653</b>	<b>\$64,603,493</b>	<b>\$69,547,657</b>	<b>\$74,808,233</b>
	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Budget 2022-23</b>	<b>Budget 2023-24</b>
<b>TO/(FROM) UNAPPR. FUND BAL.</b>	(52,651)	-	-	-
<b>UNAPPR. ENDING FUND BALANCE</b>	\$26,500,834	\$28,390,953	\$28,231,847	\$29,084,844

## SCHEDULE C

### WATER AND SEWER FUND REVENUES

	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<b>UNAPPR. NET ASSETS</b>	\$15,616,014	\$15,472,290	\$12,826,236	\$11,153,569
REVENUES	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
Recycling Grant	\$ -	\$ -	\$ -	\$ -
Federal Disaster Relief	-	-	-	-
Convenience Fees	140,141	149,190	135,000	140,000
Pin Cnty Interbilling	13,746	5,379	8,700	5,200
Sale of Water	12,773,862	13,229,396	13,100,000	14,000,000
Penalties	641,926	507,162	500,000	500,000
Water Connection Charges	17,746	35,351	20,000	20,000
Misc. Water Charges	155,650	133,056	134,000	134,000
Sewer Service Charges	18,404,252	19,326,407	19,500,000	20,500,000
Sewer Connection Charges	40,030	75,010	50,000	50,000
Sale of Reclaimed Water	914,971	939,374	960,000	960,000
Reclaim Water Conn Chges	20,288	18,543	11,000	11,000
Interest Income	46,374	91,018	55,000	80,000
Interest Income - SBA	18	106	-	-
Interest Income - FMIVT	(6,009)	(108,578)	-	-
Int/Dec Fair Value Adjust.	(73,380)	(1,129,877)	-	-
Sale of City Assets - Taxable	-	-	350	350
Sale of City Assets - Exempt	4,106	-	500	500
Gain/Loss Asset Dispositions	4,106	-	2,000	2,000
Miscellaneous Revenue	2,812	22,251	5,100	5,100
Taxable Sales	-	-	555	555
Refund of Prior FY Exp	1,718	-	225	225
Finance Svc Chg to Gen	684,950	665,000	665,000	665,000
<b>TOTAL REVENUES</b>	<b>\$33,787,307</b>	<b>\$33,958,788</b>	<b>\$35,147,430</b>	<b>\$37,073,930</b>

## SCHEDULE D

### WATER AND SEWER FUND EXPENSES

EXPENSES	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
Finance	\$2,841,817	\$2,922,333	\$3,408,096	\$3,435,861
Office Manage/Budget	372,439	304,851	524,740	549,133
City At Large	6,530,991	7,452,177	7,275,170	7,480,134
Water	9,433,167	9,334,913	9,882,088	9,998,922
Reclaimed Water	823,535	844,044	936,709	989,453
Sewer	13,628,583	14,147,510	14,793,294	14,998,280
<b>TOTAL EXPENDITURES</b>	<b>\$33,630,532</b>	<b>\$35,005,828</b>	<b>\$36,820,097</b>	<b>\$37,451,783</b>
	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<b>TO/(FROM) UNRESTRICTED NET ASSETS</b>	(300,499)	(1,599,014)	-	-
<b>UNRESTRICTED ENDING NET ASSETS</b>	<b>\$15,472,290</b>	<b>\$12,826,236</b>	<b>\$11,153,569</b>	<b>\$10,775,716</b>

## SCHEDULE E

### CONFISCATED PROPERTY FUND REVENUES

	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<b>UNAPPR. BEGIN. FUND BALANCE</b>	\$239,700	\$235,152	\$198,635	\$200,135
REVENUES	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
Confiscated Property	\$2,000	\$39,466	\$10,000	\$10,000
Fed Proceeds-Conf.Pro	23,760	-	30,000	30,000
Interest Income	793	-	1,000	1,000
Interest Income - SBA	-	-	-	-
Interest Income - FMIVT	(130)	-	-	-
Inc/Decr Fair Value Inv.	(1,170)	-	-	-
<b>TOTAL REVENUES</b>	<b>\$25,253</b>	<b>\$39,466</b>	<b>\$41,000</b>	<b>\$41,000</b>

## SCHEDULE F

### CONFISCATED PROPERTY FUND EXPENDITURES

EXPENDITURES	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
Operating Supplies	\$-	\$10,000	\$20,000	\$20,000
Travel and Training	10,500	166	9,500	9,500
Operating Equipment	19,301	7,100	10,000	10,000
Transfer to Capital Improvement	-	58,717	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$29,801</b>	<b>\$75,983</b>	<b>\$39,500</b>	<b>\$39,500</b>

	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<b>TO/(FROM) UNRESTRICTED NET ASSETS</b>	-	-	-	-
<b>UNRESTRICTED ENDING NET ASSETS</b>	<b>\$235,152</b>	<b>\$198,635</b>	<b>\$200,135</b>	<b>\$201,635</b>

## SCHEDULE G

### PUBLIC IMPROVEMENT REVENUE FUND REVENUES

	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<b>UNAPPR. BEGIN. FUND BALANCE</b>	\$299,214	\$599,600	\$1,075,135	\$716,421
REVENUES	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<i>Electric Franchise Fee</i>	\$4,977,070	\$5,434,523	\$5,050,000	\$5,450,000
<i>Natural Gas Franchise Fee</i>	73,833	79,783	73,000	73,000
<i>Electric Utility Tax</i>	6,500,662	6,846,406	6,550,000	6,950,000
<i>Communication Svcs. Tax</i>	1,525,454	1,555,462	1,525,000	1,525,000
<i>Water Utility Tax</i>	1,231,618	1,264,804	1,200,000	1,300,000
<i>Natural Gas Utility Tax</i>	34,270	30,041	45,000	45,000
<i>Bottle Gas Utility Tax</i>	117,833	144,426	108,691	108,691
<i>1972 State Rev Sharing</i>	387,226	387,226	387,226	387,226
<i>1 Cent Infrastructure Sls Tx</i>	1,002,650	996,755	2,673,767	1,801,975
<b>TOTAL REVENUES</b>	<b>\$15,850,616</b>	<b>\$17,011,876</b>	<b>\$17,612,684</b>	<b>\$17,640,892</b>

## SCHEDULE H

### PUBLIC IMPROVEMENT REVENUE FUND EXPENDITURES

EXPENDITURES	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<i>Transfer to General Fund</i>	\$14,547,631	\$14,747,631	\$14,997,631	\$15,500,000
<i>Bad Debt Write-Offs</i>	4,949	2,095	3,500	3,500
<i>Bond Principal – 03 PIR</i>	-	-	445,000	-
<i>Bond Principal</i>	942,000	961,000	982,000	-
<i>Bond Principal 2022 PIR</i>	-	-	-	445,000
<i>Bond Interest -03 PIR</i>	-	-	1,227,800	-
<i>Bond Interest -014 PIR</i>	55,650	35,753	15,467	-
<i>Agent Fees</i>	-	-	-	3,000
<i>Bond Interest 2022 PIR</i>	-	347,626	-	1,353,975
<i>Bond Issuance Costs</i>	-	272,450	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$15,550,230</b>	<b>\$16,366,555</b>	<b>\$17,671,398</b>	<b>\$17,305,475</b>

	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<b>TO/(FROM) UNAPPR. FUND BALANCE</b>	-	(169,786)	(300,000)	(300,000)
<b>UNRESTRICTED ENDING FUND BALANCE</b>	<b>\$599,600</b>	<b>\$1,075,135</b>	<b>\$716,421</b>	<b>\$751,838</b>



# SCHEDULE I

## COMMUNITY REDEVELOPMENT FUND REVENUES

	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<b>UNAPPR. BEGIN. FUND BALANCE</b>	\$50,247	\$175,4403	\$1,021,174	\$896,018
<b>REVENUES</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Budget 2022-23</b>	<b>Budget 2023-24</b>
Contrib - Pinellas County	\$1,681,917	\$1,850,077	\$1,951,323	\$2,757,054
Interest Income	3,610	-	-	-
Rental Income	56,507	58,868	40,000	60,000
Rental Income-Non-Taxable	12,000	12,000	5,400	12,000
INC/DEC Fair Value	(6,895)	(171,863)	-	-
Miscellaneous Revenue	40,578	970,731	25	250,000
Donations Fr Priv	840	70	-	-
Trans from General Fund	1,716,073	1,942,874	2,480,764	3,225,076
<b>TOTAL REVENUES</b>	<b>\$3,504,630</b>	<b>\$4,662,757</b>	<b>\$4,477,512</b>	<b>\$6,304,130</b>

# SCHEDULE J

## COMMUNITY REDEVELOPMENT FUND EXPENDITURES

	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<b>EXPENDITURES</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Budget 2022-23</b>	<b>Budget 2023-24</b>
Full Time Salaries	\$132,551	76,399	\$120,079	\$124,849
Overtime	1,107	237	1,500	1,500
City Attorney	55,200	70,179	60,000	60,000
Auto Allowance	-	-	-	-
Social Security	9,307	5,802	9,301	9,666
Group Insurance	42,755	20,493	31,304	18,731
Pension	17,709	18,491	12,279	11,839
Workers Compensation	141	88	115	121
Office Supplies	689	3,374	500	500
Operating Supplies	3,909	5,662	5,000	5,000
Programming	16,149	15,731	24,000	10,000
Building Internal Services	13,075	40,003	13,467	36,214
Appraisal Services	14,185	3,000	10,000	10,000
Consultation Services	-	-	-	14,000
Audit Services	15,000	12,000	15,000	15,000
Data Processing	-	-	3,711	3,908
Property Taxes	19,206	15,327	22,000	22,000
Memberships	1,295	1,571	2,500	2,500
Travel & Training	4,013	3,034	6,500	6,500
Mileage Reimbursement	11	21	400	400
Telephone	683	630	738	738
Wireless Services	546	199	562	205
Water	8,200	3,095	8,453	3,212
Electricity	12,731	8,486	14,122	14,122
General Insurance	22,162	22,841	22,841	22,841
Equipment Rental	1,971	1,682	1,000	1,000
Advertising	6,721	3,835	10,000	10,000
Transfer to CIP Fund	1,927,454	2,357,766	3,744,599	6,221,609
Transfer for Police/CRA Sal.	1,052,704	1,126,740	337,451	448,632
Contingency	-	-	125,246	125,061
<b>TOTAL REVENUES</b>	<b>\$3,379,474</b>	<b>\$3,816,986</b>	<b>\$4,602,668</b>	<b>\$7,200,148</b>
	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Budget 2022-23</b>	<b>Budget 2023-24</b>
<b>TO/(FROM) UNAPPR. FUND BAL.</b>	-	-	-	-
<b>UNRESTRICTED ENDING FUND BAL.</b>	<b>\$175,403</b>	<b>\$1,021,174</b>	<b>\$896,018</b>	<b>\$0</b>

# SCHEDULE K

## CAPITAL EQUIPMENT REPLACEMENT FUND REVENUES

	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<b>UNAPPR. BEGIN. FUND BALANCE</b>	\$8,997,059	\$8,895,091	\$6,032,167	\$6,596,079
<b>REVENUES</b>	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<i>Interest Income</i>	\$23,036	\$35,241	\$60,000	\$60,000
<i>Interest Income - SBA</i>	10	41	-	41
<i>Interest Income - FMIVT</i>	(3,683)	(42,733)	-	200,000
<i>Incr/Decr. Fair Value - Inv.</i>	(33,434)	(427,321)	-	-
<i>Sale of City Assets - Tax</i>	3,839	-	4,700	4,700
<i>Sale of City Assets - Exempt</i>	172,676	119,854	100,000	100,000
<i>Gain/Loss Asset Disposit</i>	174,970	95,979	125,000	125,000
<i>Miscellaneous Revenue</i>	-	-	10,000	10,000
<i>Refund of Prior Year Expen.</i>	475	3,190	-	-
<i>Pinellas County Participation</i>	-	225,000	250,000	-
<i>Contrib. General Fund (Tech)</i>	24,506	77,414	15,000	15,000
<i>Contrib. Cap. Impr. Fund</i>	898,000	1,069,607	162,000	2,204,857
<i>Contr. Water/Sewer Fund</i>	-	-	-	-
<i>Contrib. from Municipality</i>	-	58,717	-	-
<i>Equipment Rental Charge</i>	2,039,816	2,051,532	2,291,340	2,257,035
<i>Fuel Surcharge</i>	51,520	51,699	50,000	50,000
<i>Fleet Service Charges</i>	1,065,832	845,253	1,164,896	1,272,338
<i>Facilities Mgmt. Charges</i>	1,368,255	1,333,947	1,564,755	1,653,272
<i>Information Technology Chgs.</i>	3,475,281	3,339,173	3,789,585	4,088,486
<b>TOTAL REVENUES</b>	<b>\$9,261,099</b>	<b>\$8,836,593</b>	<b>\$9,587,276</b>	<b>\$12,040,729</b>

# SCHEDULE L

## CAPITAL EQUIPMENT REPLACEMENT FUND EXPENDITURES

	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<i>Facilities &amp; Project Mgmt.</i>	\$1,318,059	\$1,333,947	\$1,587,586	\$1,679,280
<i>Fleet Maintenance</i>	1,017,622	932,640	1,184,294	1,379,393
<i>Information Technology</i>	3,699,143	3,976,616	3,841,484	4,088,555
<i>City at Large</i>	2,750,114	2,945,222	2,410,000	3,010,000
<b>TOTAL EXPENDITURES</b>	<b>\$8,784,938</b>	<b>\$9,188,425</b>	<b>\$9,023,364</b>	<b>\$10,157,228</b>

	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<b>TO/(FROM) UNAPPR. FUND BALANCE</b>	(578,129)	(2,511,092)	-	-
<b>UNRESTRICTED ENDING FUND BALANCE</b>	<b>\$8,895,091</b>	<b>\$6,032,167</b>	<b>\$6,596,079</b>	<b>\$8,479,580</b>

\*Note: FY 2023-24 Capital Equipment purchases total \$2,904,478 and Fleet purchases \$1,795,708.

## SCHEDULE M

### CAPITAL IMPROVEMENT FUND REVENUES

	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<b>UNAPPR. BEGIN. FUND BALANCE</b>	\$18,029,082	\$18,980,214	\$25,424,017	\$28,739,991
REVENUES	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<i>Pinellas County Recycling Grt</i>	\$38,040	\$38,362	\$25,000	\$35,000
<i>Hazard Mitigation Grant</i>	-	-	-	\$1,822,500
<i>Dept. of Env. Prot. Grant</i>	-	-	-	-
<i>Assist. To Firefighters Grant</i>	-	181,636	-	-
<i>FDOT State Grants</i>	-	-	-	3,000,000
<i>State Recreation Grant</i>	-	-	-	13,500,000
<i>Comm Dev Block Grant</i>	369,236	-	385,351	385,351
<i>Misc. grants – FL Emergency Mgmt</i>	-	25,000	-	-
<i>SWFWMD Coop Grant</i>	3,014	-	-	-
<i>1 Cent Infrastructure Sales Tax</i>	5,675,447	6,750,738	4,200,000	6,000,000
<i>Parkland Dedication Fees</i>	147,940	48,377	20,000	20,000
<i>Stormwater Fees</i>	300,000	-	-	-
<i>Interest Income</i>	37,136	83,200	35,000	35,000
<i>Interest Income - SBA</i>	16	94	-	-
<i>Parkland Dedic-Int Income</i>	188	(23)	500	500
<i>Interest - Fairlawn Park</i>	494	(300)	3,300	3,300
<i>Gateway Interest Income</i>	357	(292)	2,721	-
<i>Interest Income - FMIVT</i>	(6,369)	(91,373)	-	100,000
<i>Incr/Decr Fair Value of Invest.</i>	(53,587)	(1,305,876)	-	-
<i>Miscellaneous Revenues</i>	40,686	34,568	20,000	20,000
<i>Refund Prior Year Expense</i>	-	(163,533)	-	-
<i>Private Sources - Donations</i>	14,247	-	-	100,000
<i>Contractor Participation</i>	150,000	-	-	37,500
<i>Wounded Warriors Project</i>	-	21,920	-	-
<i>FDOT Participation</i>	-	-	-	315,560
<i>Pinellas County Participation</i>	56,658	450,160	-	-
<i>Multimodal Impact Fees #10</i>	362,454	338,865	10,000	10,000
<i>Multimodal Impact Fees #10A</i>	127,845	11,145	2,500	2,500
<i>Multimodal Impact Fees #8</i>	11,036	81,739	1,000	1,000
<i>Trans from General Fd</i>	12,000	-	-	-
<i>Trans from Com Red Fd</i>	1,927,454	2,357,766	3,744,599	6,221,609
<i>Proceeds from Debt-2022</i>	-	-	3,000,000	15,000,000
<i>Interfund Loan-Water/Sewer Fd</i>	1,448,357	1,589,378	1,730,000	8,130,000
<i>Interfund Loan-Stormwater Fd</i>	-	312,190	775,000	1,605,000
<i>Transfer from 2022 CIR Bonds</i>	-	5,000,000	-	-
<b>TOTAL REVENUES</b>	<b>\$10,662,649</b>	<b>\$15,763,741</b>	<b>\$13,954,971</b>	<b>\$56,344,820</b>

## SCHEDULE N

### CAPITAL IMPROVEMENT FUND EXPENDITURES

EXPENDITURES	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<i>At Large</i>	\$792,924	\$1,085,068	\$1,735,730	\$4,835,730
<i>Police</i>	-	5,392	3,000,000	15,000,000
<i>Fire</i>	2,492,295	2,709,971	-	274,960
<i>Stormwater</i>	537,755	435,514	775,000	4,612,335
<i>Transportation</i>	2,508,892	1,665,581	1,980,000	15,258,000
<i>Culture/Recreation</i>	1,033,295	759,427	1,256,267	23,777,709
<i>Water</i>	99,960	127,394	610,000	5,010,000
<i>Sewer</i>	1,348,396	1,461,984	1,105,000	3,105,000
<i>Reclaimed Water</i>	-	-	15,000	15,000

# SCHEDULE N

## CAPITAL IMPROVEMENT FUND EXPENDITURES

<i>Transfer to Capital Equipment Fund.</i>	898,000	1,069,607	162,000	2,204,857
<b>TOTAL EXPENDITURES</b>	<b>\$9,711,517</b>	<b>\$9,319,938</b>	<b>\$10,638,997</b>	<b>\$74,168,591</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>TO/(FROM) UNAPPR. FUND BAL.</b>	-	-	-	-
<b>UNRESTRICTED ENDING FUND BAL.</b>	\$ 18,980,214	\$ 25,424,017	\$28,739,991	\$10,916,220

# SCHEDULE O

## INSURANCE LOSS FUND REVENUES

	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<b>UNAPPR. BEGIN. FUND BALANCE</b>	\$55,333	\$135,042	\$127,135	\$344,693
	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<b>REVENUES</b>				
Interest Income	\$728	\$2,662	\$1,200	\$1,200
Interest Income - SBA	-	3	-	-
Interest Income - FMIVT	(265)	(2,978)	-	-
Incr/Decr Fair Value Inv.	(1,696)	(34,523)	-	-
Sale of City Assets – Exempt	-	2,193	-	-
Gain/Loss Disposal of Assets	6,450	18	-	-
Insurance Claims	73,710	74,711	10,000	50,000
Miscellaneous Revenue	-	-	-	-
Taxable Sales	-	-	-	-
Refund of Prior FY	-	-	-	-
General Insurance Refund	6,955	13,152	45,000	13,000
Claims Payable Rev. Adjust.	40,000	-	-	-
Self-Insurance Premiums	397,870	391,000	391,000	391,000
<b>TOTAL REVENUES</b>	<b>\$523,752</b>	<b>\$446,238</b>	<b>\$447,200</b>	<b>\$455,200</b>

# SCHEDULE P

## INSURANCE LOSS FUND EXPENDITURES

	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<b>EXPENDITURES</b>				
Risk Management Expenses	\$444,043	\$300,934	\$229,642	\$264,940
<b>TOTAL EXPENDITURES</b>	<b>\$444,043</b>	<b>\$300,934</b>	<b>\$229,642</b>	<b>\$264,940</b>
	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<b>TO/(FROM) UNAPPR. FUND BALANCE</b>	-	(153,211)	-	-
<b>UNRESTRICTED ENDING FUND BALANCE</b>	\$135,042	\$127,135	\$344,693	\$534,953

## SCHEDULE Q

### WORKERS' COMPENSATION LOSS FUND REVENUES

	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<b>UNAPPR. BEGIN. FUND BALANCE</b>	\$821,870	\$635,045	\$666,823	\$595,017
<b>REVENUES</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Budget 2022-23</b>	<b>Budget 2023-24</b>
<i>Interest Income</i>	\$2,251	\$4,009	\$5,000	\$5,000
<i>Interest Income - SBA</i>	1	5	-	-
<i>Interest Income - FMIVT</i>	(404)	(4,672)	-	-
<i>Incr/Decr Fair Value Adjust.</i>	(3,229)	(50,148)	(50,806)	-
<i>Claims Payable Rev. Adj.</i>	-	32,000	-	-
<i>Self Insurance Premiums</i>	-	274,000	274,000	274,000
<b>TOTAL REVENUES</b>	<b>\$(1,381)</b>	<b>\$255,194</b>	<b>\$228,194</b>	<b>\$279,000</b>

## SCHEDULE R

### WORKERS' COMPENSATION LOSS FUND EXPENDITURES

	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24
<i>Expenditures</i>	\$185,444	\$223,416	\$300,000	\$300,000
<b>TOTAL EXPENDITURES</b>	<b>\$185,444</b>	<b>\$223,416</b>	<b>\$300,000</b>	<b>\$300,000</b>
	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Budget 2022-23</b>	<b>Budget 2023-24</b>
<b>TO/(FROM) UNAPPR. FUND BALANCE</b>	-	-	-	-
<b>UNRESTRICTED ENDING FUND BALANCE</b>	<b>\$635,045</b>	<b>\$666,823</b>	<b>\$595,017</b>	<b>\$574,017</b>

## SCHEDULE S

### STORMWATER FUND REVENUES

	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
<b>UNAPPR. BEGIN. FUND BALANCE</b>	\$-	\$-	\$1,106,277	\$1,083,612
REVENUES	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
<i>Stormwater Fees Revenue</i>	\$-	\$3,127,210	\$3,617,214	\$3,800,000
<i>Interest Income</i>	-	6,404	-	-
<i>Interest Income – State Board</i>	-	6	-	-
<i>Interest Income - FMIVT</i>	-	(7,163)	-	-
<i>Inc./Dec Fair Value Adjust</i>	-	(48,127)	-	-
<i>Transfer from General Fund</i>	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$-</b>	<b>\$3,078,330</b>	<b>\$3,617,214</b>	<b>\$3,800,000</b>

## SCHEDULE T

### STORMWATER FUND EXPENSES

	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
<i>City at Large</i>	\$-	\$9,044	\$1,322,604	\$1,308,010
<i>Stormwater</i>	-	1,963,009	2,317,275	2,491,990
<b>TOTAL EXPENDITURES</b>	<b>\$-</b>	<b>\$1,972,053</b>	<b>\$3,639,879</b>	<b>\$3,800,000</b>

	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
<b>TO/(FROM) UNRESTRICTED NET ASSETS</b>	-	-	-	-
<b>UNRESTRICTED ENDING NET ASSETS</b>	<b>\$-</b>	<b>\$1,106,277</b>	<b>\$1,083,612</b>	<b>\$1,083,612</b>

This is the third fiscal year of the City's Stormwater fund. It is funded by recurring annual non ad valorem taxes.