



# City of Tarpon Springs, Florida

Budget Advisory Committee  
324 East Pine Street  
Tarpon Spring, Florida 34689  
(727) 938-3711

<http://www.ctsfl.us/agenda.htm>

## AGENDA

THURSDAY, AUGUST 21, 2025

2:00 PM - CITY HALL MEDIA ROOM, 2ND FLOOR

### CALL TO ORDER

### ROLL CALL

### NEW BUSINESS

1. FY 2026 Proposed Budget Update
2. Update: Budget Advisory Committee recommendations to Board of Commissioners

### PUBLIC COMMENTS

### BOARD AND STAFF COMMENTS

### NEXT MEETING DATE

### FUTURE AGENDA ITEMS

### ADJOURNMENT

If any person decides to appeal any decision made by the Budget Advisory Committee with respect to any matter considered at this meeting, he/she will need a record of the proceedings, and that for such purpose, he/she may need to ensure a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The City of Tarpon Spring does not furnish verbatim transcripts. Interested parties should make necessary arrangements for the verbatim transcript in advance.



CITY OF TARPON SPRINGS, FLORIDA

**BUDGET ADVISORY COMMITTEE  
FY 2026 PROPOSED BUDGET  
AUGUST 21, 2025**

# FY 2026 PROPOSED BUDGET

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## The Budget Process to date:

- City Manager met with Department Heads
- Budget Advisory Committee reviewed the Budget with Department Heads
- Budget Public Hearing Survey was on June 17
- BOC Budget Workshops were on July 15, and July 29
- Budget Work Session on the Pay Study was held on July 30

# FY 2026 PROPOSED BUDGET

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## Items in Process that effect the Budget:

- Compensation Study
- Stormwater Revenue Sufficiency Study
- Water & Sewer Revenue Sufficiency Study

# FY 2026 PROPOSED BUDGET

## Total City Budget and Largest Funds:

Total City Budget						
	FY 2026	Percent of	FY 2025	Budget		
	Proposed	FY 2026	Approved	Increase	Percent	Main Reason for
	Budget	Budget	Budget	(Decrease)	Changes	Increase (Decrease)
<b>Total City</b>	<b>\$ 120,994,611</b>		\$ 86,155,894	\$ 34,838,717	<b>40.4%</b>	
<b>Largest Funds</b>						
<b>General Fund</b>	\$ 37,512,051	31.00%	\$ 36,047,675	\$ 1,464,376	<b>4.06%</b>	Pay/Benefit increases; Funding 1% Reserve
<b>Water-Sewer Fund</b>	\$ 36,925,912	30.52%	\$ 26,236,577	\$ 10,689,335	<b>40.7%</b>	Capital Projects \$17.1M
<b>Sanitation Fund</b>	\$ 8,588,885	7.10%	\$ 8,266,311	\$ 322,574	<b>3.9%</b>	Contract increase 3% maximum
<b>Penny Fund</b>	\$ 13,984,291	11.56%	\$ 4,585,522	\$ 9,398,769	<b>205.0%</b>	Capital Projects \$7.3M
<b>CRA Fund</b>	\$ 3,466,719	2.87%	\$ 1,013,703	\$ 2,453,016	<b>242.0%</b>	Capital Projects Orange St & CRA Master Plan, \$2.9M
<b>Stormwater Fund</b>	\$ 7,239,594	5.98%	\$ 2,164,450	\$ 5,075,144	<b>234.5%</b>	Stormwater Capital Projects \$3.5M
<b>Golf Course Fund</b>	\$ 6,793,336	5.61%	\$ 2,240,083	\$ 4,553,253	<b>203.3%</b>	New Clubhouse \$4.2M
<b>Total</b>	<b>\$ 114,510,788</b>	<b>94.64%</b>	<b>\$ 80,554,321</b>	<b>\$ 33,956,467</b>		
<b>Total Proposed Budget</b>						
<b>Percent Increases by Fund</b>						

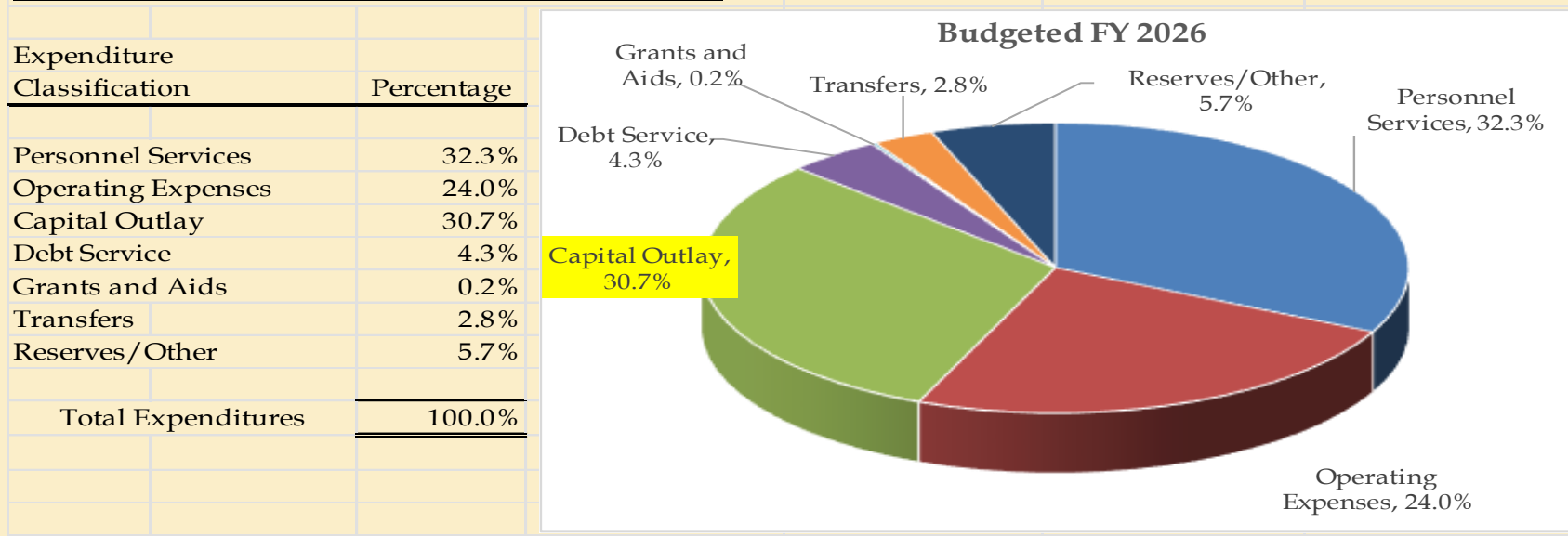
# FY 2026 PROPOSED BUDGET

## Total City Expenditures FY 2026

### COMPARISON BY CATEGORY

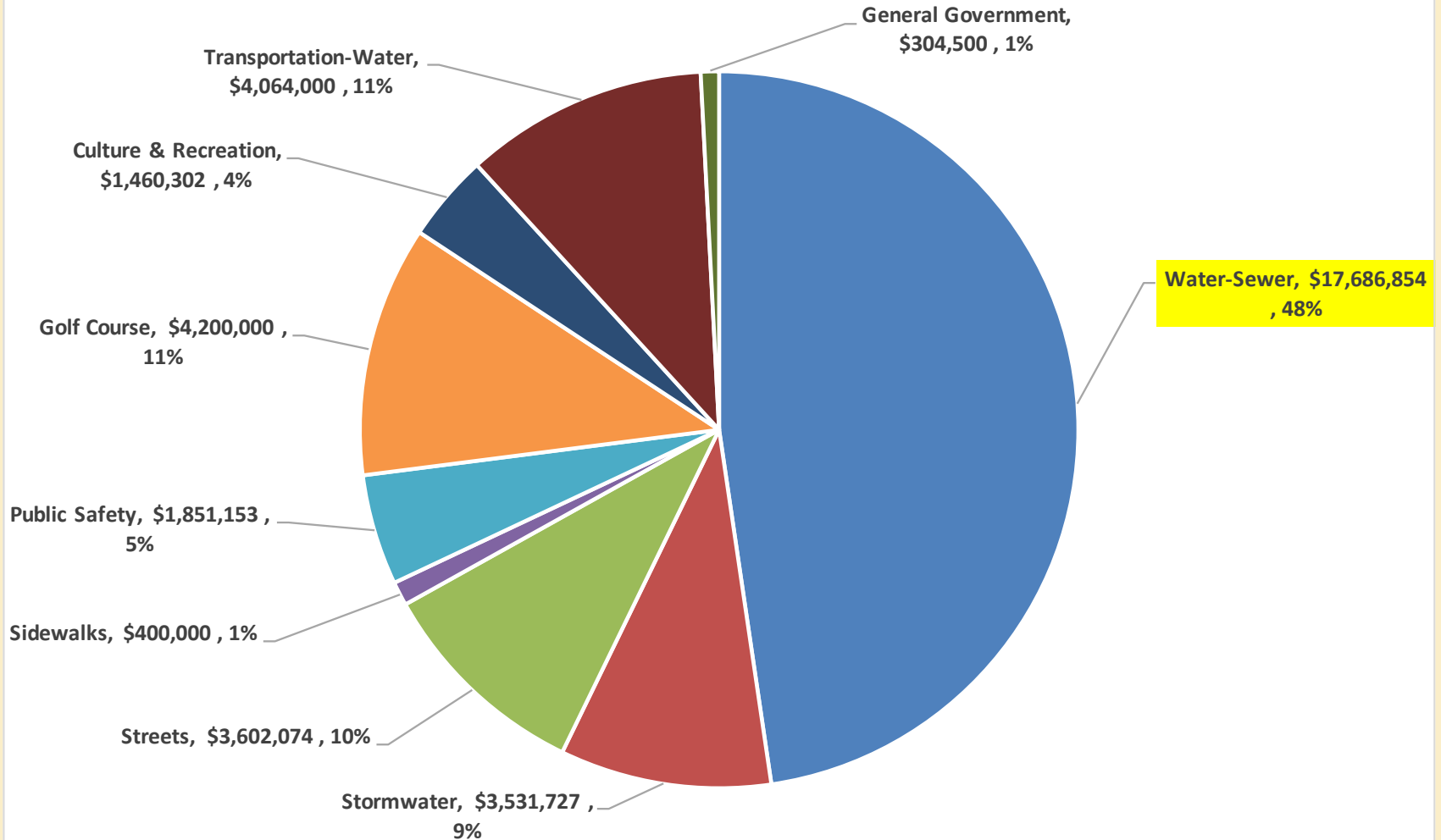
Expenditure Classification	Budgeted FY 2025	Budgeted FY 2026	Dollar Change	Percentage Change
Personnel Services	36,984,288	39,147,355	2,163,067	5.8%
Operating Expenses	28,071,476	28,994,142	922,666	3.3%
Capital Outlay	13,827,081	<b>37,100,610</b>	23,273,529	168.3%
Debt Service	2,418,822	5,237,691	2,818,869	116.5%
Grants and Aids	165,500	253,000	87,500	52.9%
Transfers	3,057,593	3,331,918	274,325	9.0%
Reserves/Other	1,631,134	6,929,895	5,298,761	324.9%
<b>Total Expenditures</b>	<b>\$ 86,155,894</b>	<b>\$ 120,994,611</b>	<b>\$ 34,838,717</b>	<b>40.4%</b>

### PERCENTAGE OF EXPENDITURES BY CATEGORY



# FY 2026 PROPOSED BUDGET

## FY 2026 Capital Projects by Category Total \$37.1M



# FY 2026 PROPOSED BUDGET-CIP

## PUBLIC SAFETY FY 2026 – FY 2030 \$9.1M

Public Safety:	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>
Fire - Replace Diesel Tank	150,000	-	-	-	-
Fire - Mach Alert Fire Station Alerting System	150,000	-	-	-	-
Fire - Generator	150,000	-	-	-	-
Fire - Ladder Truck Reserve to be received FY 2029 \$1.6m	400,000	400,000	400,000	400,000	-
Fire - Fire Truck to be received FY 2031 \$1.3m	-	-	325,000	325,000	325,000
Fire - Fire Truck (71) Replace 0550 to be received FY 2034 \$1.4m	-	-	-	-	350,000
Fire - Bunker Gear	-	-	-	-	275,000
Fire - Command Vehicles	90,000	-	-	-	-
Fire - Marine Rescue/Fire Boat	-	70,000	-	400,000	-
Fire - New AC (71)	-	-	75,000	-	-
Fire - New MAKO System (71)	-	-	-	50,000	-
Fire - Repaint Fire Safety Building	-	-	-	-	100,000
Fire - Replacement Staff Vehicles	75,000	75,000	75,000	75,000	75,000
Fire - Resurface Backramp (69)	-	-	100,000	-	-
Police - Expand Uncrewed Aerial System (Uas)	-	-	-	-	100,000
Police - Marine Unit 15-16 Foot Boat W/Bimini	-	-	-	-	200,000
Police - Vehicles	700,000	800,000	800,000	800,000	800,000
<b>Public Safety Total</b>	<b>1,715,000</b>	<b>1,345,000</b>	<b>1,775,000</b>	<b>2,050,000</b>	<b>2,225,000</b>

FY 2026 also has Police Impact Servers \$80,345 and Fire Impact \$55,808.

# FY 2026 PROPOSED BUDGET-CIP

## STORMWATER PROJECTS FY 2026 – FY 2030 \$6.3M

Project	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>
Stormwater - Grandview Construction	477,365	-	-	-	-
Stormwater - Roosevelt/Canal Design	136,396	-	-	-	-
Stormwater - Roosevelt/Canal Drainage Construction	418,285	-	-	-	-
Stormwater - Lakeview Drive Drainage Design	198,913	-	-	-	-
Stormwater - Lakeview Drive Drainage Construction	609,770	-	-	-	-
Stormwater - Pinellas Trail Culvert Design	139,626	-	-	-	-
Stormwater - Lime and Pineapple	231,372	308,000	-	-	-
Stormwater - Oleander ROW	170,000	-	-	-	-
Stormwater - Pinellas Trail Culvert Construction	-	211,790	-	-	-
Stormwater - Gulfview Design	-	149,975	-	-	-
Stormwater - Roosevelt/Island Tidal Value Design	-	112,862	-	-	-
Stormwater - Roosevelt/Island Tidal Value Construction	-	316,335	-	-	-
Stormwater - Disston Vault Pond	-	250,000	-	-	-
Stormwater - Gulfview Construction	-	-	915,300	-	-
Stormwater - N. Levis Ave Design	-	-	-	65,993	-
Stormwater - Lime Street & Huey Design	-	-	-	244,461	-
Stormwater - N. Levis Construction	-	-	-	-	273,240
Stormwater - Lime Street & Huey Construction	-	-	-	-	1,032,590
<b>Total</b>	<b>2,381,727</b>	<b>1,348,962</b>	<b>915,300</b>	<b>310,454</b>	<b>1,305,830</b>

Stormwater also includes \$150,000 for Annual Pipelng and \$1M for Pent-Grosse. Page 9 of 25

# FY 2026 PROPOSED BUDGET-CIP

## STREETS-BRICK & PAVED FY 2026 – FY 2030 \$5.2M

STREET	FUND	FY26	FY27	FY28	FY29	FY30	TOTAL
BRICK Streets - Canal - Grand Blvd to High St	IMPACT	150,000					150,000
Streets - Lime St - Banana to S. Spring (DESIGN)	IMPACT	231,372					231,372
BRICK Street - Orange Street	CRA	2,524,548					2,524,548
Streets - Lime St - Banana to S. Spring (CONSTRUCTION)	PENNY	308,000					308,000
Streets - East Curlew Pl - S. Disston to Alt 19	PENNY		212,707				212,707
Streets - Banana - Lime to MLK	PENNY			17,633			17,633
Streets - South Spring Blvd. Pineapple St to W MLK	IMPACT				309,867		309,867
Streets - Highland Ave - Tarpon to Oakwood	PENNY			12,312			12,312
Streets - Highland Ave - Oakwood to Big Bass	PENNY			32,300			32,300
Streets - Bayshore - Bridge @ Riverside to Sunset	PENNY			46,795			46,795
BRICK Streets - Grandview - Highland Ave to Lakeview Dr	PENNY				1,087,500		1,087,500
Streets - Shaddock - W Lime to Lemon	PENNY			51,200			51,200
Streets - Lutea Pl - Dodecanese to Roosevelt	PENNY					16,427	16,427
Streets - Shore Dr - Mexico to Gulf Beach Blvd	PENNY					23,240	23,240
Streets - Isalnd Dr - Hill to Dodecanese	PENNY					18,678	18,678
BRICK Streets - S Grosse Ave - Tarpon Ave to E Lemon St	IMPACT					142,500	142,500
		3,213,920	212,707	160,240	1,397,367	200,845	5,185,079

FY 2026 also includes \$388,154 for Stormwater Action Plan Capital.

# FY 2026 PROPOSED BUDGET-CIP

## SIDEWALK PROJECTS FY 2026 \$400,000

Project	Amount
Bayshore From Sunset to West Bayshore	\$ 72,600
Corner Of Shore Drive And Tallahassee Drive (North Side)	\$ 5,280
Highland From Lime To E Oakwood East Side Of Road	\$ 12,100
700 to 712 Pent St	\$ 3,201
700 to 704 Cypress St	\$ 4,686
610 Grosse north to MLK	\$ 6,600
S. Disston Av, intersection of E. Curlew Pl (west & east side)	\$ 1,144
1610 Seabreeze To 1674 Seabreeze	\$ 82,500
1611 Seabreeze To 1676 Seabreeze	\$ 89,463
624 Kenneth Way North to 628 Kenneth Way	\$ 4,158
Peninsula Ave & Riverside Dr.	\$ 1,540
Riverside From Sunset Dr To Wideview East Side	\$ 50,240
Forbes Trc ADA Crossing @ Ironworks Ln. West Side	\$ 220
Forbes Trc ADA Crossing @ Ironworks Ln. East Side	\$ 440
615 N. Jasmine south to Melon (west side)	\$ 14,300
S. Disston Av from E. Curlew to Ivey Ln (west side & east connect)	\$ 6,820
507 Ivey Ln, east to S. Disston (north side)	\$ 7,304
506 Ivey Ln, east to S. Disston (south side)	\$ 7,304
Sandy Hollow Rd to Crescent Ct (south/east side) *6" Depth needed	\$ 3,960
<b>Total</b>	<b>\$ 373,860</b>

# FY 2026 PROPOSED BUDGET-CIP

Capital Improvement Projects			
	Proposed Budget		Prior Year
			Annual Budgets
	FY 2026	FY 2026 - FY 2030	
Stormwater Action Plan Projects	\$ 2,381,727	\$ 6,262,273	\$ 400,000
Street Projects	\$ 3,213,920	\$ 5,185,079	\$ 150,000
Sidewalk Projects	\$ 400,000	\$ 2,000,000	\$ 200,000
		.	
Parks and Recreation projects - City is currently working on a Parks and Recreation Master Plan.			
Water and Sewer projects - City is currently working on these projects as part of the Rate Study.			

# FY 2026 PROPOSED BUDGET-CIP & FINANCING

## Capital Improvement Projects and Financing

CIP Projects	Amount		Funding Source
Fire Station 70 Construction	\$ 6,000,000	a	General Government Funds
Craig Park Seawall Construction Ph 1	\$ 1,600,000	a	General Government Funds
Stormwater Action Plan Projects	\$ 3,500,000	b	Stormwater Fund
Golf Course Clubhouse	\$ 4,200,000	c	Golf Course Fund
Beckett Bridge Utilities	\$ 4,000,000	d	Water-Sewer Fund
<b>Total</b>	<b>\$ 19,300,000</b>		

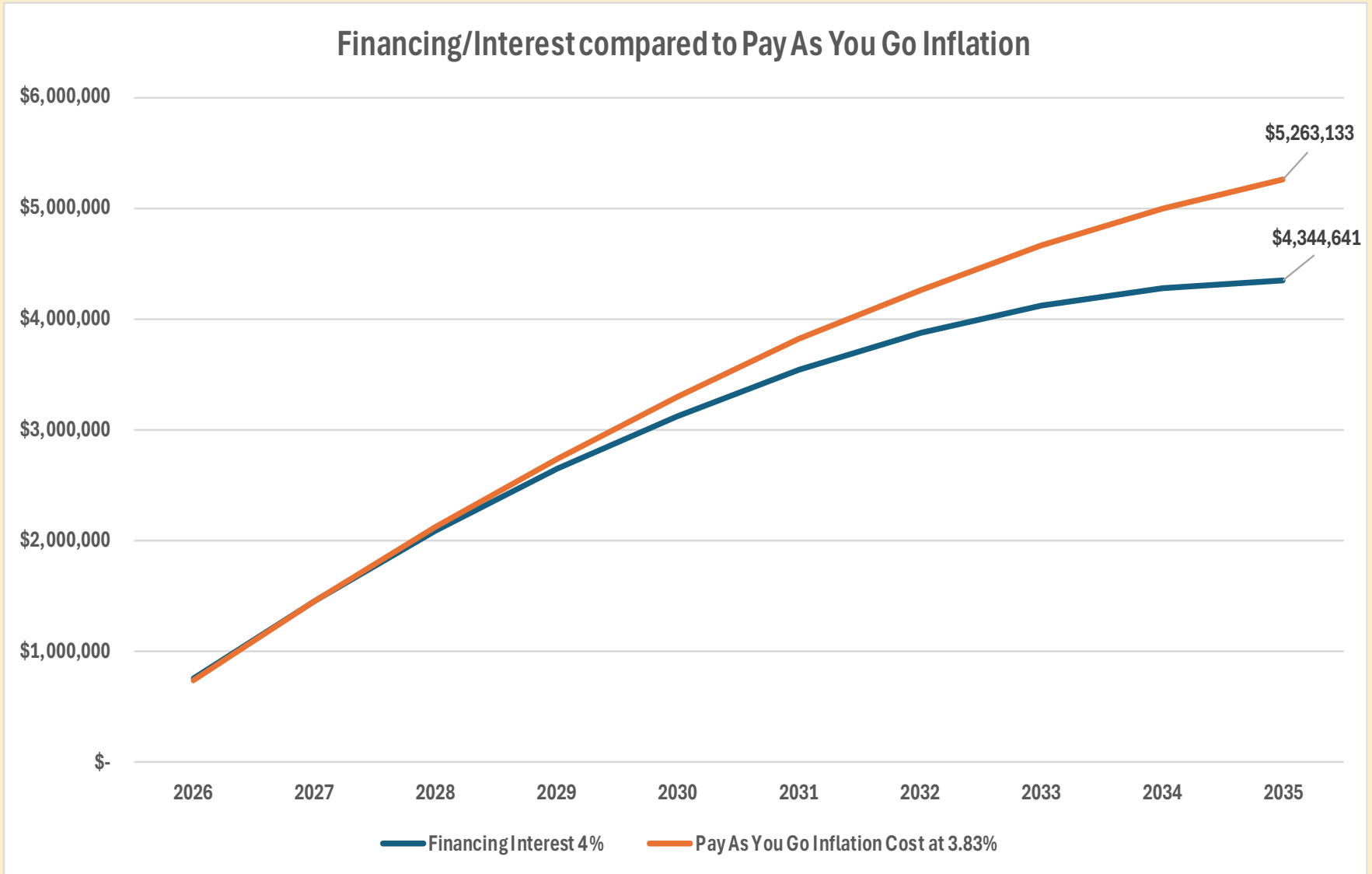
a) Makes available funds in the General Government Funds to pay for **Stormwater and Street projects** and other Infrastructure projects which may include future projects such as **Craig Park Seawall Ph II** and **River/Bayou Dredging**.

b) Makes it possible to accomplish the Stormwater Action Plan projects while keeping the stormwater rate increase at a minimum, **\$2.50 per month** instead of **\$6 per month** based on rate study still in progress.

c) The Golf Course Fund is in a solid financial position and will be able to handle the annual debt service. Clubhouse is in design with construction estimated to start March 2026.

d) Estimated we will need funds for utility line relocation in Spring 2026, but could be pushed back per County.

# FY 2026 PROPOSED BUDGET-CIP & FINANCING



# FY 2026 PROPOSED BUDGET

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## Salary Increases in Proposed Budget:

Police and Fire Union, based on third and final year of their three-year contracts.

Third year salary cost \$470,933.

General Employees, increase per Pay Plan Study 6.79% or \$1,178,148.

## New Positions in Budget:

Full Year Funded:

- Yard Waste Operator
- Code Enforcement Supervisor PT
- Building Department Tech from Temporary to Full Time

Half Year Funding beginning April 1, 2026:

- IT Specialist
- Police Dispatcher
- HR Admin PT

# FY 2026 PROPOSED BUDGET

## Revenue Summary

### City of Tarpon Springs - Fiscal Year 2026

	Budgeted	Budgeted		Percent	
	FY 2025	FY 2026	Variance	Variance	Description
<b>Estimated Revenues:</b>					
Taxes					
Ad Valorem	15,617,138	16,236,221	619,083	4.0%	4.07% Property Tax Value increase
Utility Taxes	4,031,898	4,038,826	6,928	0.2%	FY 2025 Electric 2% high
Communication Service Taxes	974,745	969,871	(4,874)	-0.5%	FY 2025 1% high
Sales & Use Taxes	4,130,038	4,226,536	96,498	2.3%	Majority is Penny tax increase
Permits and Fees	3,664,218	3,725,714	61,496	1.7%	Majority is Electric Franchise Fee increase
Intergovernmental	5,014,490	10,838,477	5,823,987	116.1%	W/S Electric Grant \$2m; Craig Park \$2m-Sustainability Grant \$400k
Charges for Services	39,014,967	40,998,451	1,983,484	5.1%	Majority is increase for Enterprise Funds
Fines and Forfeitures	126,527	128,803	2,276	1.8%	Small increase Court and Code fines
Interest	1,232,145	1,106,928	(125,217)	-10.2%	Rate of return decrease
Miscellaneous	854,520	3,858,604	3,004,084	351.6%	W/S PFAS Settlement Water-Sewer Fund
Non-Revenues					
Transfers	3,057,593	3,331,918	274,325	9.0%	Majority is increase in Sidewalk Improvement fund to \$300,000
Loan Proceeds	4,000,000	23,300,000	19,300,000	482.5%	Multiple Capital Projects Financing
Internal Services	3,031,498	3,181,244	149,746	4.9%	Vehicle Maint and Risk Mgt personnel and operating increase
<b>Total Revenues</b>	<b>84,749,777</b>	<b>115,941,593</b>	<b>31,191,816</b>	<b>36.8%</b>	
Cash & Restricted Balances					
Brought Forward (Appropriated)	1,406,117	5,053,018	3,646,901	259.4%	Increase in Impact and CRA funds
<b>Total Estimated Revenues</b>	<b>\$ 86,155,894</b>	<b>\$ 120,994,611</b>	<b>34,838,717</b>	<b>40.4%</b>	

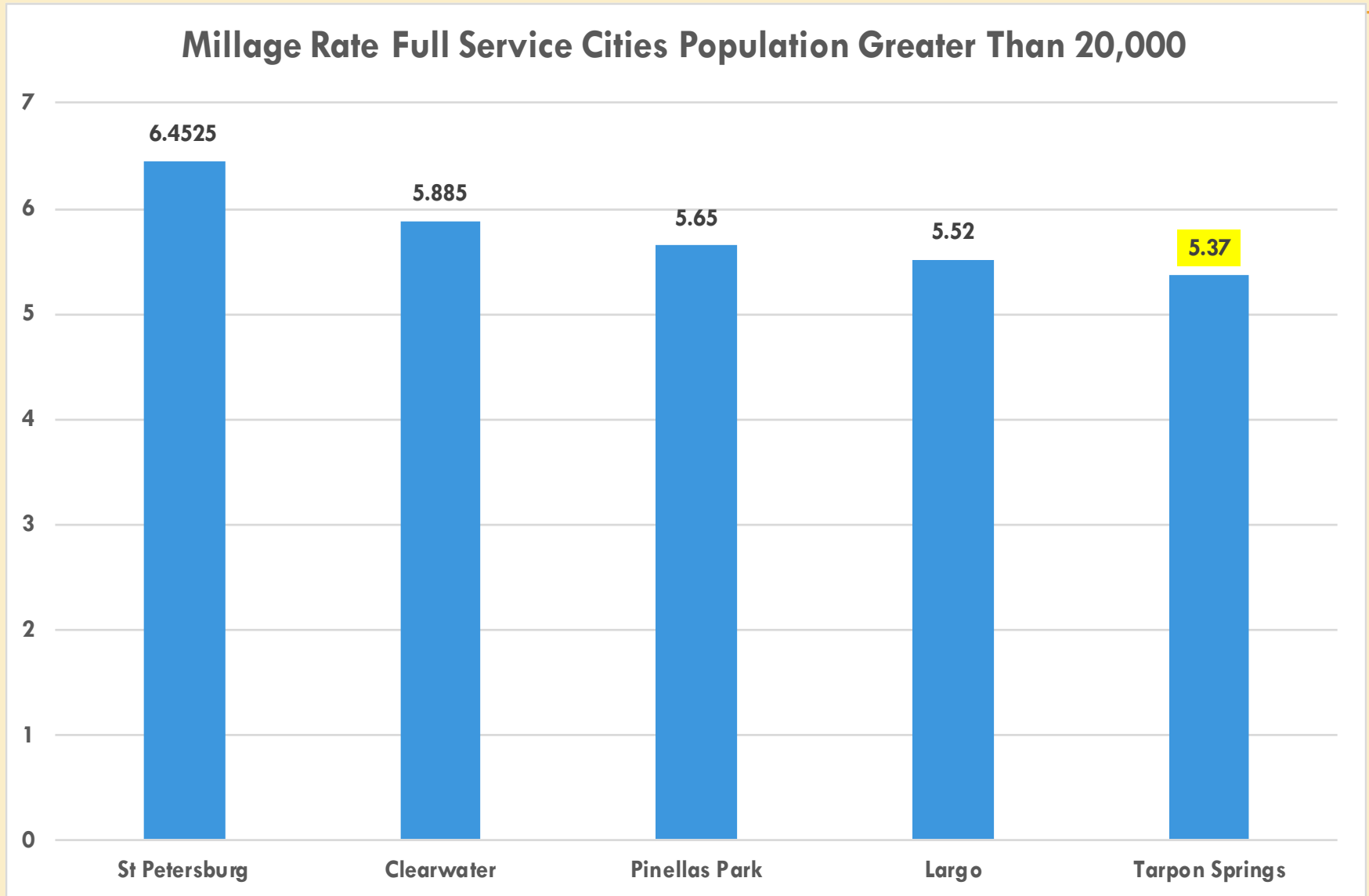
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# GENERAL FUND

## Highlights of General Fund Budget:

- Millage maintained at 5.37
- Property Taxable Value increase of 4.07%
- Funded Police and Fire Union Contracts third and final year
- Funded Police and Fire Pensions as required per Actuary
- Funded General Employees Compensation Study

# FY 2026 PROPOSED BUDGET-GENERAL FUND MILLAGE RATES FULL SERVICE CITIES POPULATION GREATER THAN 20,000



## Other Additions to General Fund Budget:

- Funded additional Marketing
- Funded Economic Development Sponge Docks
- Funding for additional Training of Employees

# FY 2026 PROPOSED BUDGET-GENERAL FUND EXPENDITURE SUMMARY

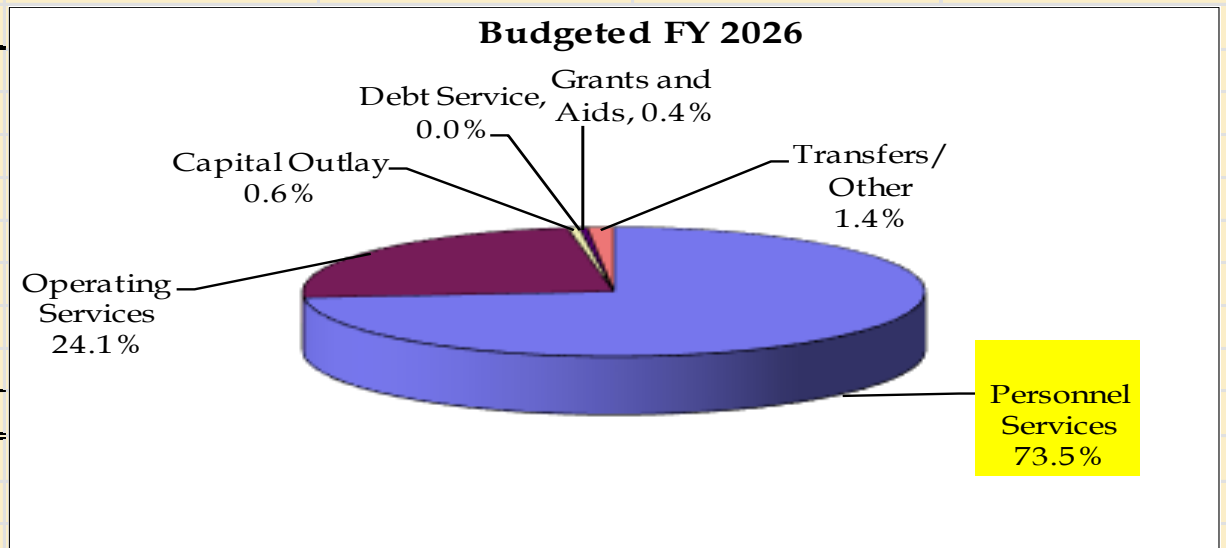
## General Fund Expenditures

### COMPARISON BY CATEGORY

Expenditure Classification	Budgeted FY 2025	Budgeted FY 2026	Dollar Change	Percentage Change
Personnel Services	25,795,989	27,532,034	1,736,045	6.73 %
Operating Services	9,281,974	9,054,006	(227,968)	-2.46 %
Capital Outlay	353,111	238,011	(115,100)	-32.60 %
Debt Service	-	-	-	0.00 %
Grants and Aids	65,500	153,000	87,500	133.59 %
Transfers/Other	551,101	535,000	(16,101)	-2.92 %
<b>Total Expenditures</b>	<b>\$ 36,047,675</b>	<b>\$ 37,512,051</b>	<b>\$ 1,464,376</b>	<b>4.06 %</b>

### PERCENTAGE OF EXPENDITURES BY CATEGORY

Expenditure Classification	Percentage
Personnel Services	73.5 %
Operating Services	24.1 %
Capital Outlay	0.6 %
Debt Service	0.0 %
Grants and Aids	0.4 %
Transfers/Other	1.4 %
<b>Total Expenditures</b>	<b>100.0 %</b>



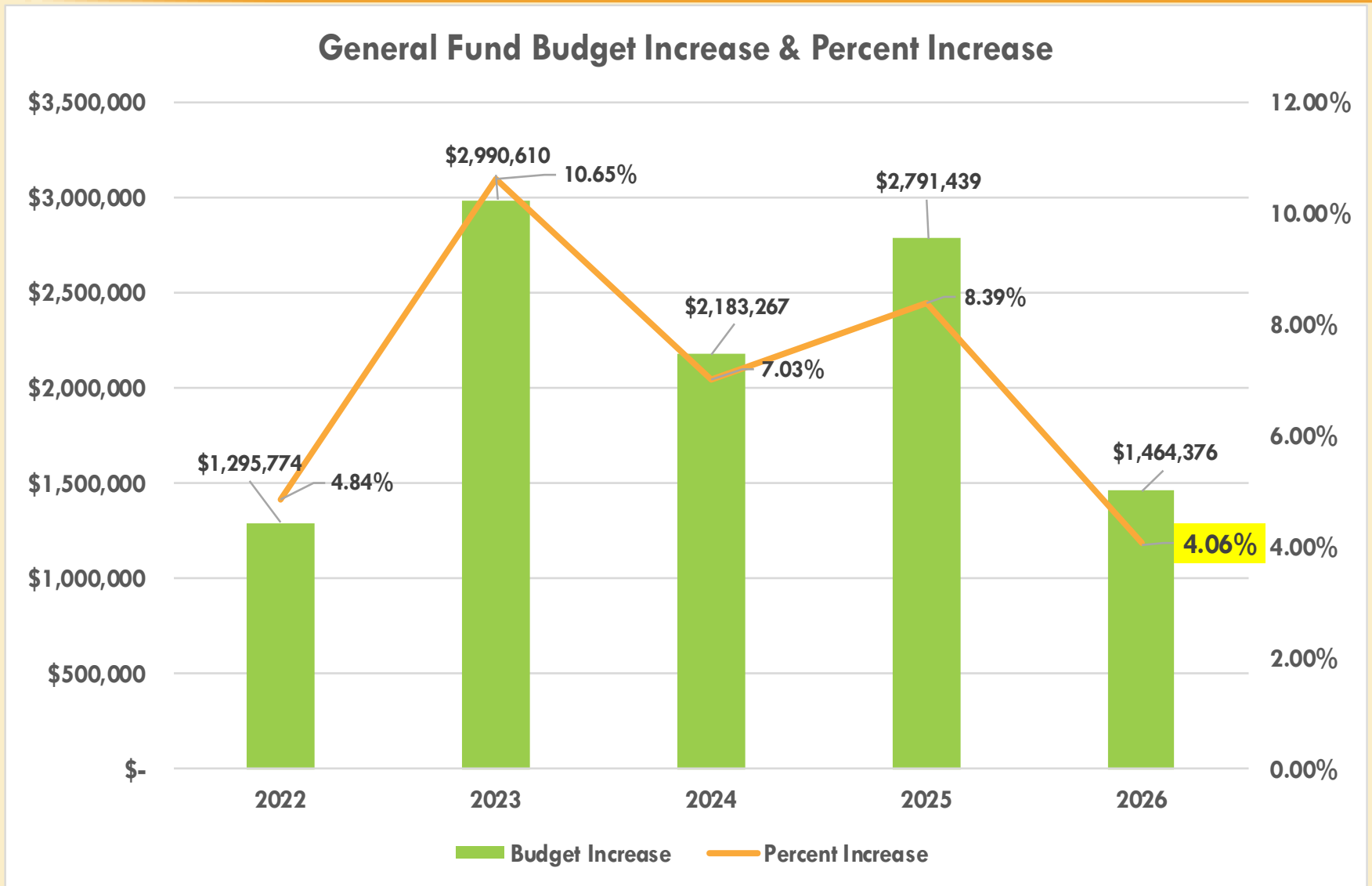
# FY 2026 PROPOSED BUDGET-GENERAL FUND REVENUE SUMMARY

## General Fund Revenue Summary

### SUMMARY BY SOURCE

Source	Budgeted FY 2025	Budgeted FY 2026	Variance	Percent Variance
Taxes				
Ad Valorem	15,088,885	15,685,853	596,968	4.0%
Utility Taxes	4,031,898	4,038,826	6,928	0.2%
Communication Service Taxes	974,745	969,871	(4,874)	-0.5%
Local Business Taxes	119,898	108,121	(11,777)	-9.8%
Total Taxes	20,215,426	20,802,671	587,245	2.9%
Permits and Fees	3,079,808	3,160,946	81,138	2.6%
Intergovernmental	4,165,604	3,916,114	(249,490)	-6.0%
Charges for Services	3,847,146	4,417,430	570,284	14.8%
Fines and Forfeitures	119,227	121,803	2,576	2.2%
Interest	411,751	383,815	(27,936)	-6.8%
Miscellaneous	814,520	811,354	(3,166)	-0.4%
Non-Revenue				
Transfers	2,807,593	2,906,918	99,325	3.5%
Debt Proceeds	-	-		
Reserves:				
Unassigned	-	-	-	0.0%
Restricted	586,600	991,000	404,400	68.9%
Total Reserves	586,600	991,000	404,400	68.9%
Total Non-Revenue	3,394,193	3,897,918	503,725	14.8%
Total	\$ 36,047,675	\$ 37,512,051	1,464,376	4.06%

# FY 2026 PROPOSED BUDGET-GENERAL FUND BUDGET INCREASE HISTORY



# FY 2026 BUDGET PROCESS TIMETABLE

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- Sept. 3, 2025 First Public Hearing on Tentative Millage and Budget
- Sept. 17, 2025 Second and Final Public Hearing



## Budget Advisory Committee

July 8, 2025

The Honorable Mayor and Board of Commissioners  
324 East Pine Street  
Tarpon Springs, Florida 34689

Dear Mayor and Commissioners:

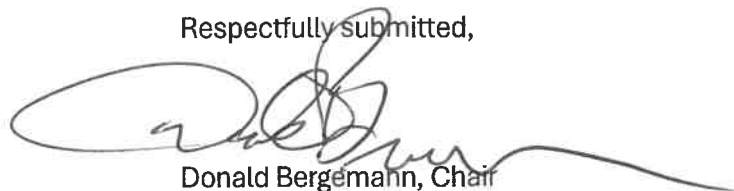
The Budget Advisory Committee has completed its review of the proposed FY 2026 draft budget. The Committee held four meetings, which included presentations from all departments; as well, discussing a salary increase for the Mayor and Commissioners, and the millage rate.

The Committee has made the following recommendations for your consideration:

1. The Committee recommends creating a Fund Balance Minimum Policy for the Marina and Golf Course; and
2. The Committee recommends increasing the Commissioner Salary to \$11,500 per year and the Mayor Salary to \$15,500 per year, effective October 1, 2025; and
3. The Committee supports reviewing the Mayor and Commission salary, with other regional areas every three years; and
4. The Committee recommends the millage rate be kept at 5.37.

The Committee appreciates the opportunity to serve and provide input on the budget.

Respectfully submitted,



Donald Bergemann, Chair