CITY COMMISSION

WORKSHOP AGENDA

MONDAY, JULY 14, 2025 - 4:30 PM

CITY HALL - COMMISSION CHAMBERS

1126 EAST STATE ROAD 434, WINTER SPRINGS, FLORIDA

CALL TO ORDER
Roll Call
Invocation
Pledge of Allegiance
Approval of the Agenda

DISCUSSION ITEMS

1. Fiscal Year 2026 Budget Overview and Discussion
   FY26 Proposed Budget

PUBLIC INPUT

ADJOURNMENT

PUBLIC NOTICE
This is a Public Meeting, and the public is invited to attend and this Agenda is subject to change. Please be advised that one (1) or more Members of any of the City's Advisory Boards and Committees may be in attendance at this Meeting, and may participate in discussions.

Persons with disabilities needing assistance to participate in any of these proceedings should contact the City of Winter Springs at (407) 327-1800 "at least 48 hours prior to meeting, a written request by a physically handicapped person to attend the meeting, directed to the chairperson or director of such board, commission, agency, or authority" - per Section 286.26 Florida Statutes.

"If a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based" - per Section 286.0105 Florida Statutes.

DISCUSSION ITEMS ITEM 1

CITY COMMISSION AGENDA | JULY 14, 2025 WORKSHOP

TITLE

Fiscal Year 2026 Budget Overview and Discussion

SUMMARY

The total Proposed Budget for all City funds combined is approximately $79M (excluding appropriations to fund balance), and represents a $8.9M, or 12.8%, increase over the prior fiscal year's budget. Total proposed General Fund spending of $26.6M represents a $76K decrease or 0.2% over
the prior fiscal year. After careful review of the expenditures necessary to maintain high quality government service and well-maintained public infrastructure, the FY 2026 budget is balanced with a proposed operating millage rate of 2.6200 per $1,000 of value.

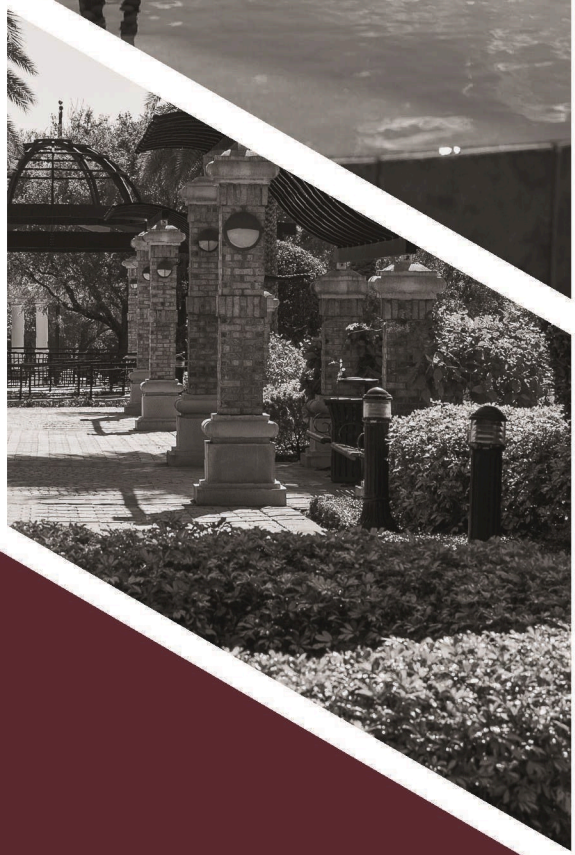
FUNDING SOURCE

RECOMMENDATION

Staff requests the Commission engage in a discussion of the FY 2026 budget proposed herein.

FISCAL YEAR
2026





CITY OF WINTER SPRINGS

PROPOSED BUDGET

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TABLE OF CONTENTS

	Page Number
1. Budget Message	
City Manager's Executive Summary	i-xiii
Source & Application of Funds - Organization-Wide by Fund Type	1
Source & Application of Funds - Organization-Wide by Category	2
Source & Application of Funds - Organization-Wide by Classification	3
Source & Application of Funds - Organization-Wide by Function	4
Fund Balance/Fund Equity	5
Major Revenues	7
Personnel	13
Debt Service	15
Total Capital Outlay	18
2. Financial and Organizational Structure	
Current Leadership	21
Organizational Chart	22
Financial / Fund Structure	23
Budget Process and Calendar	27
Budget, Financial, and Management Guidelines	29
3. Budget Data	
GENERAL FUND	
General Fund Fiscal Policy Tests	31
General Fund Sources by Classification	32
General Fund Applications by Function	33
General Fund Sources - Non-Departmental	34
General Fund Sources - Departmental	35
General Fund Applications by Department	36
Department/Division:	
Executive - Applications/Personnel	38
1100 Commission	40
1200 City Manager	41
1210 City Clerk	42
General Government - Applications	43
1400 Legal Services	45
1900 General	46
Finance - Applications/Personnel	47
1300 General	49
1360 Utility Billing & Customer Service	50
Information and General Services - Applications/Personnel	51
1315 Human Resources	53
1600 Information Services - General	54
1910 Information Services - City Hall	55
1925 Risk Management	56
1935 Facilities Maintenance	57
7415 Marketing and Community Events	58
Public Works - Applications/Personnel	59
4100 Administration	61
4110 Roads and Rights of Way (ROW) Maintenance	62
1940 Fleet Maintenance	63
Community Development - Applications/Personnel	64
1500 Administration	66
1510 Long-Range Planning	67
1520 Urban Beautification	68
1530 Streetlighting	69

TABLE OF CONTENTS

		Page Number
Police - Applications/Personnel		70
2100	Office of the Chief	72
2110	Criminal Investigations	73
2120	Community Services	74
2130	Operations	75
2140	Support Services	76
2150	Code Enforcement	77
Parks and Recreation - Applications/Personnel		78
7200	Administration	80
7220	Partnerships	81
7230	Parks & Grounds	82
7240	Program & Special Events	83
7250	Seniors	84
7400	Community Events	85
OTHER GOVERNMENTAL FUNDS		
Source and Application of Funds - Multi-Year by Category		86
Sources Recap by Fund		87
Applications Recap by Fund		88
Special Revenue Funds		
101	Police Education	89
102	Special Law Enforcement Trust - Local	90
103	Special Law Enforcement Trust - Federal	91
120	Transportation Improvement	92
121	Infrastructure Surtax Fund	93
130	Solid Waste/Recycling	97
140	Arbor	98
150	Transportation Impact Fee	99
151	Police Impact Fee	100
152	Fire Impact Fee	101
153	Park Impact Fee	102
180	Sewer Plant Replacement	109
Tuscawilla		
160	TLBD Maintenance	103
261	TLBD Debt Service	104
162	Tuscawilla Phase III Special Assessment	106
Oak Forest		
161	Oak Forest Maintenance	105
Debt Service		
202	1999/2011 Debt Service	110
Capital Project		
301	1999 Construction	111
302	Revolving Rehabilitation	112
303	Public Facilities (aka Perk Up Parks)	113
305	Excellence in Customer Service Initiative	114

TABLE OF CONTENTS

		Page Number
ENTERPRISE FUNDS		
Enterprise Funds Overview by Classification		115
Enterprise Funds Recap		116
410/412 - Water and Sewer - Overview & Personnel		117
410 - Water and Sewer Utility		
3600	Sources	119
3600	Applications	120
412 - Water and Sewer Service Availability		122
411 - Stormwater Utility - Overview & Personnel		123
3800	Applications - Operations	126
3810	Applications - Engineering	127
420 - Development Services - Overview & Personnel		128
2400	Plans and Inspections Division	130
Appendix		
Glossary		131
5 - Year CIP		136
Historical Data		139

Please note: In order to enhance the readability of this document rows with zeros have been suppressed. Efforts have been taken to unhide all rows with activity but due to the volume of accounts and the number of fiscal years represented in this document occasionally activity may exist in a hidden row. Such a limitation is confined to presentation only and will not affect the fund balance or the related appropriation.

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BUDGET MESSAGE

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CITY OF WINTER SPRINGS, FLORIDA
OFFICE OF THE CITY MANAGER

1126 EAST STATE ROAD 434
WINTER SPRINGS, FLORIDA 32708
T: (407) 327-1800 | F: (407) 324-4753
www.winterspringsfl.org

July 1, 2025

To the Honorable Mayor, City Commissioners and Citizens of the City of Winter Springs, Florida:

I hereby transmit to you the recommended Fiscal Year 2026 Budget. Over the past several months, Administration has worked to develop a responsible and stable budget that will maintain services, while being respectful to taxpayers. Maintaining Winter Springs' financial strength, stable outlook, and excellent bond rating while keeping tax increases to a minimum are priorities.

The total Proposed Budget for all City funds combined is approximately $79M (excluding appropriations to fund balance), and represents a $8.9M or 12.8%, increase over the prior fiscal year's budget. Total proposed General Fund spending of $26.6M represents a $76K decrease or 0.2% over the prior fiscal year. After careful review of the expenditures necessary to maintain high quality government service and well-maintained public infrastructure, the FY 2026 budget is balanced with a proposed operating millage rate of 2.6200 per $1,000 of value.

Funding Outlook



Preliminary ad valorem taxable values, as provided by the Seminole County Property Appraiser (SCPA), are projected to increase 6.0% in FY 2026.

At the proposed millage rate of 2.62 mills, the increase in taxable value is anticipated to result in $538,889 of increased property tax revenues in the City's General Fund as compared to the FY 2025 budget. Of this increase, approximately 1% is attributable to new construction and annexations. An individual property owner's particular tax bill depends upon several factors including their property's valuation and taxable value, accumulated Save Our Homes savings, and the millage rate levied by the City as well as other agencies (School Board, County, SJRWMD, etc.).

The City's proposed millage rate represents approximately 16.0%, of a Winter Springs' taxpayer's total property tax bill. Exclusive of a projected ad valorem revenue increase, overall General Fund revenue sources for Fiscal Year 2026 are budgeted to increase an approximate 1.0% in those revenues from the prior fiscal year.

Budget Methodology

The City's Fiscal Year 2026 Proposed Budget was started with each department putting forth a similar service level proposal. After a thorough zero-based line item review, each Director was then tasked with reducing their expenditures to those which are justifiable and warranted. This was accomplished with no increase in our millage rate and without reductions in the outstanding levels of service provided to our citizens. This is a monumental task for Fiscal Year 2026 as we continue to face additional challenges such as labor and supply shortages. This budget includes no additional staff, inclusive of a concerted effort to reduce the reliance on outside consultants.

Personnel and related expenditures represent approximately 60.7% of total General Fund expenditures. It is important that these costs be closely examined and monitored on an ongoing basis. Evaluation of market salaries and benefits is regularly conducted to ensure a higher level of retention and recruitment. Additionally, the City continues to examine and improve our overall staffing structure for potential reorganization, to ensure we have the most efficient and effective use of taxpayer resources.

A Look Back

Fiscal Year 2025 began as the City continued its focus on stormwater infrastructure improvements, cleanup from Hurricane Milton, procurement of a Construction Manager at Risk (CMAR) for the east and west water reclamation facilities, and Operation, Maintenance, and Management of water, wastewater, and reuse facilities. The public works department continued its focus on City Wide replacement of sidewalks and repaving of City streets.

As I embark on my tenure as City Manager, it is my continued goal to provide excellent customer service, while maintaining the high level of fiscal responsibility that our residents have come to expect. Some highlights over the current fiscal year are as follows:

- Completion of Trotwood Park Pavilion
- Creek debris and sediment removal through NRCS Grant Agreement
- Substantial stormwater pipe relining
- Go live with development tracker
- Resurfaced 19,515 linear feet of roadway
- 15% reduction in overall crime for calendar year 2024

Summary information related to the Fiscal Year 2026 Proposed Budget is provided beginning on page iii.

OVERALL BUDGET REVENUES

Based upon an operating millage assumption of 2.6200 mills, total revenues and transfers are projected to increase by 25.8% in FY 2026. Inclusive of appropriations from fund balance, a total increase of 13.9% is projected as follows:

	FY 24/25 Original Budget	FY 25/26 Proposed Budget	Change
General	$24,656,628	$25,262,907	2.5%
Other Governmental	$8,684,783	$11,660,805	34.3%
Enterprise	$18,174,300	$27,857,636	53.3%
Sub-Total	$51,515,711	$64,781,348	25.8%
Appropriations From Fund Balance	$18,596,641	$15,085,381	(18.9%)
Total	$70,112,352	$79,866,729	13.9%

OVERALL BUDGET EXPENDITURE

Total expenditures and transfers out are projected to increase by 12.8% in FY 2026. Inclusive of appropriations to fund balance, a total increase of 13.9% is projected as follows:

	FY 24/25 Original Budget	FY 25/26 Proposed Budget	Change
General	$26,691,028	$26,614,195	(0.3%)
Other Governmental	$18,054,015	$19,140,141	6.0%
Enterprise	$25,268,347	$33,252,398	31.6%
Sub-Total	$70,013,390	$79,006,734	12.8%
Appropriations To Fund Balance	$98,962	$859,995	769.0%
Total	$70,112,352	$79,866,729	13.9%

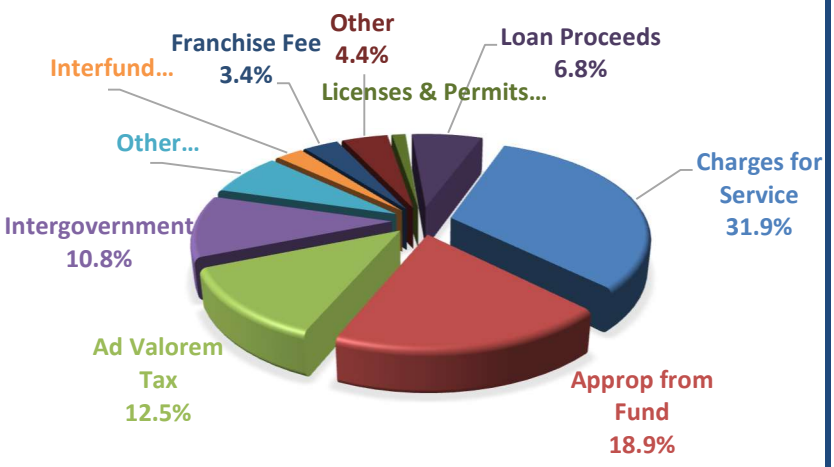
OVERALL CHANGE IN FINANCIAL POSITION

The year-end fund balance in the General Fund is projected to decrease. While the operating coverage is positive, there are approximately $1.3M in non-recurring and capital expenditures. Year-end fund balances of the Other Governmental Funds (collectively) will decrease by $9.1M which is largely due to capital projects in the Infrastructure Surtax Fund such as, resurfacing and stormwater rehabilitation. The Enterprise fund equity (collectively) is budgeted to substantially decrease largely due to increases in operating and CIP budget for the utility fund.

	FY 24/25 Revised Ending Fund Bal/Equity	FY 25/26 Proposed Ending Fund Bal/Equity	Change
General	$9,596,593	$8,245,305	(14.1%)
Other Governmental	$25,015,859	$15,910,523	(36.4%)
Enterprise	$28,128,614	$22,733,852	(19.2%)
Total	$62,741,066	$46,889,680	(25.3%)

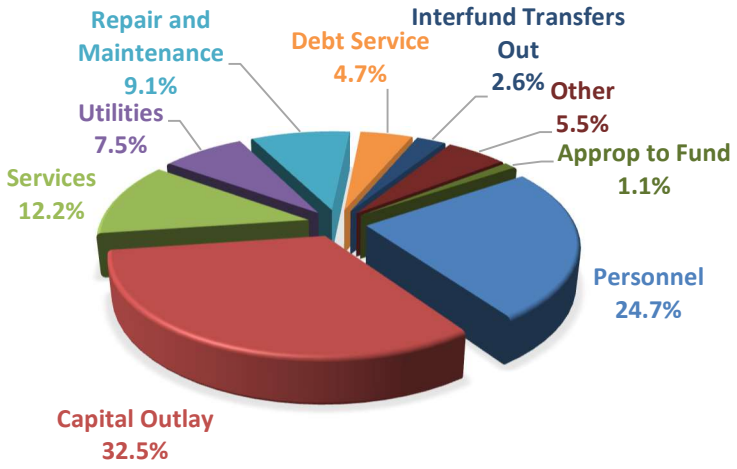
ORGANIZATION-WIDE SOURCES OF FUNDS

Source	*% of Total*
Charges for Service	31.9%
Approp from Fund	18.9%
Ad Valorem Tax	12.5%
Intergovernment	10.8%
Other Taxes	7.3%
Interfund Transfers In	2.6%
Franchise Fee	3.4%
Other	4.4%
Licenses & Permits	1.3%
Loan Proceeds	6.8%
	100.0%



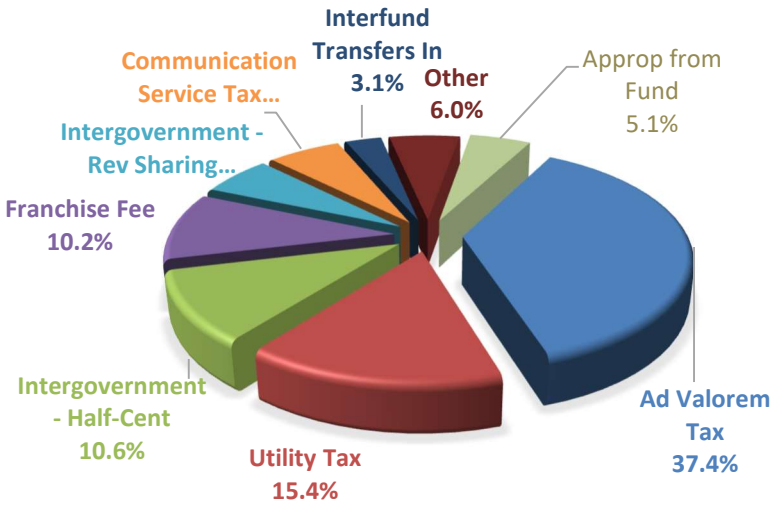
ORGANIZATION-WIDE APPLICATIONS OF FUNDS

Application	*% of Total*
Personnel	24.7%
Capital Outlay	32.5%
Services	12.2%
Utilities	7.5%
Repair and Maintenance	9.1%
Debt Service	4.7%
Interfund Transfers Out	2.6%
Other	5.5%
Approp to Fund	1.1%
	100.0%



GENERAL FUND SOURCES OF FUNDS

Source	*% of Total*
Ad Valorem Tax	37.4%
Utility Tax	15.4%
Intergovernment - Half-Cent	10.6%
Franchise Fee	10.2%
Intergovernment – Rev Sharing	6.0%
Communication Service Tax	6.2%
Interfund Transfers In	3.1%
Other	6.0%
Approp from Fund	5.1%
	100.0%



Ad Valorem

In order to fund the FY 2026 Proposed Budget a total millage rate of 2.6200 mills is proposed.

	FY 24/25	FY 25/26	Change
Operating Millage Rate	2.6200	2.6200	0.00

Incorporating the unchanged FY 2026 County MSTU millage rate (still preliminary), the combined proposed millage rate to City taxpayers of 5.3849 represents a 0 millage increase as follows:

	FY 24/25	FY 25/26	Change
Operating Millage Rate	2.6200	2.6200	0.0000
County MSTU (prelim)	2.7649	2.7649	0.0000
Total	5.3849	5.3849	0.0000

At 2.6200 mills, the FY 2026 operating millage rate would be 6% more than the estimated "rolled-back" rate of 2.4730 mills, based on the preliminary ad valorem tax base as provided by the Seminole County Property Appraiser (DR-420).

The preliminary FY 2026 ad valorem tax base compares to the base for FY 2025 as follows:

FY 24/25 (DR-420)	FY 25/26 (DR-420*)	Change
$3,737,722,164	$3,959,853,694	$222,161,530 / 6.0%

**Includes New Construction and Annexations of approximately $23.6M*

Based on preliminary valuations and the proposed operating millage rate, projected FY 2026 net ad valorem revenues are expected to increase $538,889 or 5.7% as follows:

FY 24/25 (Adopted)	FY 25/26 (DR-420)	Change
$9,420,926	$9,959,815	$538,889 / 5.7%

State Shared Revenues (Revenue Sharing and Half-Cent Sales Tax)

FY 2026 State Shared revenues are budgeted to decrease by $490,255 or (9.9%) as follows:

FY 24/25	FY 25/26	Change
$4,920,255	$4,430,000	($490,255)/ (9.9%)

Local Communication Services Tax

Projected FY 2026 General Fund revenues from Local Communication Service Taxes are budgeted to increase by $102,606 or 6.6% as follows:

FY 24/25	FY 25/26	Change
$1,547,394	$1,650,000	$102,606 / 6.6%

Electric Utility and Franchise Fee

Effective March 2014, the City executed a 10-year franchise agreement with Duke Energy that maintains a franchise fee of 6% on base revenue. The franchise agreement with Duke Energy was renewed in August 2023 by Ordinance 2023-09 for an additional ten years. In total, projected FY 2026 General Fund revenues from Electric Utility Taxes and Electric Franchise Fees are budgeted to stay flat:

FY 24/25	FY 25/26	Change
$5,900,000	$5,900,000	$0 /0%

Other General Fund Sources

Other General Fund sources that include interfund transfers are expected to increase $405,387 or 20.2% as shown below.

FY 24/25	FY 25/26	Change
$2,000,857	$2,406,244	$405,387 / 20.2%

WATER & SEWER SOURCES

The budgeted revenues include rate adjustments per Ordinance 2023-13.

FY 24/25	FY 25/26	Change
$15,549,120	$18,374,280	$2,825,160 / 18.1%

In Fiscal Year 2025, the City procured a new vendor to assume the operation, maintenance, and management services for the City's drinking water treatment, wastewater treatment, and reuse utilities.

The City is committed to achieving the highest quality of potable water for its residents, and has several capital projects on the horizon. These projects include, Flow Meter Replacements, Water Main Replacements, SCADA Migration (WTP 1, WTP 2, & WTP 3), PLC and SCADA replacement at WTP 2, and Sheoah Blvd Water Main Replacement. The City continually utilizes and analyzes its potable hydraulic model to make recommendations to improve water aesthetics and upgrade the City's current water infrastructure. This hydraulic model has been a tool in guiding compliance efforts for national, state, and local regulatory requirements, including the Revised Lead and Copper Rule and annual fire hydrant inspections.

During the year the City procured the Construction Manager at Risk (CMAR) for the replacement of the two Wastewater Treatment Facilities. The City has contracted Carollo Engineers, Inc. to design the new WWTPs. The East Treatment Plant project is currently in submission to FDEP for State Revolving Loan Project inclusion. The West Treatment Plant project design is intended to start at the end of Fiscal Year 2026. Additionally the planned projects for the Wastewater system in FY 2026 includes, Lift Station 5 East upgrades, Lift Station Radio and PLC upgrades, enhanced resiliency and redundancy at lift stations, and ongoing Sewer Main replacements.

The City submitted a State Appropriation request for partial funding for the reclaim extension on Michael Blake Blvd. Other projects proposed for future years include, Oak Forest ground storage tank controls improvements, RIB site improvements, and ongoing Reclaim Water Main replacements.

DEVELOPMENT SERVICES REVENUES

Revenues in the Development Services Fund are projected to increase by $111,500 or 10.9% as follows:

FY 24/25	FY 25/26	Change
$1,020,500	$1,132,000	$111,500 / 10.9%

Revenues for FY 25/26 are projected to be higher than FY 24/25. Diversification of the property tax base remains an important focus for the City. The 132-unit Hickory Grove Townhomes is still currently under construction. Commercial development demand continues to grow, with Sutton Crossing Retail Project, Seahawk Cove Extension, and Town Center Retail, as well as several other commercial projects in the development review process.

OTHER RATES AND CHARGES

Oak Forest Wall Maintenance & Debt Service Funds

The Oak Forest Maintenance assessment remains unchanged at $60/BU as compared to the legal maximum of $63/BU. A rate study is currently underway to propose a new legal maximum to ensure revenues are sufficient to cover costs in the future.

TLBD Maintenance & Debt Service Funds - Phases I and II

The TLBD Maintenance assessment was unchanged since FY 2010, when the annual assessment was decreased to $120/ERU from the legal maximum of $128/ERU until FY24. For FY 2026, the rate has been tentatively doubled. The assessment for this maintenance fund is insufficient due to significant repairs, inflation and increased labor costs and will require reevaluation. A rate study is currently underway and will propose a new legal maximum as well as a new rate to be set.

Tuscawilla III Special Assessment Fund

The Tuscawilla III assessment district has both a capital and maintenance assessment. The capital assessment is utilized for the annual debt service on an internal 20-year loan, which financed a capital project relative to the existing Tuscawilla Units 12/12A wall. In FY 2024, there was an increase to the capital assessment from $85/BU to $88/BU. For FY 2026, the rate will remain at the legal limit of $88/BU. The maintenance assessment of $87/BU remains unchanged. Both assessments are now at the legal maximum of $88/BU and $87/BU, respectively. The assessments for this fund are insufficient. A rate study is currently underway and will propose a new legal maximum as well as a new rate to be set for the maintenance .

Infrastructure Surtax Fund

In November of 2024, a countywide precinct referendum resulted in an additional 1% (i.e. 1 cent) local government infrastructure sales surtax upon taxable transactions occurring in Seminole County. The tax went into effect on January 1, 2025 and will expire December 31, 2034. The proceeds are to be utilized for qualified public infrastructure projects and are distributed 25% to the School Board, 50% to the County and the remaining 25% of net revenues distributed according to a statutory formula to the County and all Seminole municipalities. Per the interlocal agreement, the Winter Springs' distribution percentage is 3.83%, which may be utilized for public infrastructure as defined in the Florida statutes [Section 212.055(2)(d)].

Solid Waste Fund

The City entered into a Solid Waste Franchise Agreement with Waste Pro of Florida, Inc. on March 1, 2006. The weekly service includes two solid waste, one recycling and one yard waste pickup. The recent competitive bidding experiences of other nearby municipalities and counties did not result in favorable outcomes for their residents. As a result of that evaluation, staff recommended that the Commission grant a long-term extension to Waste Pro of Florida because such extension would be more economically advantageous to the citizens of Winter Springs than competitively bidding solid waste services in the current market. The long term extension was authorized on May 10, 2021 by Ordinance 2021-03 and became effective March 1, 2022 following the expiration of the previous addendum. It will remain in effect through February 28, 2027, with three additional one-year extensions available upon mutual request.

The residential rate of $18.10 charged to customers remained unchanged for over 18 years. This rate increased in FY24 to $22.81 , in FY25 to $28.74, and in FY26 to $30.17(Resolution 2023-35).

Impact Fee Funds

In 2016, the City Commission adopted Ordinance 2016-10 amending the City's transportation impact fee schedule. For most commercial and residential land uses, the new transportation impact fees are significantly lower than the previous fees. In 2017, the City Commission adopted Ordinance 2017-16, which reduced police and fire impact fees while an increase was warranted for park impact fees. Impact fee revenues are not budgeted until received.

EXPENDITURE HIGHLIGHTS

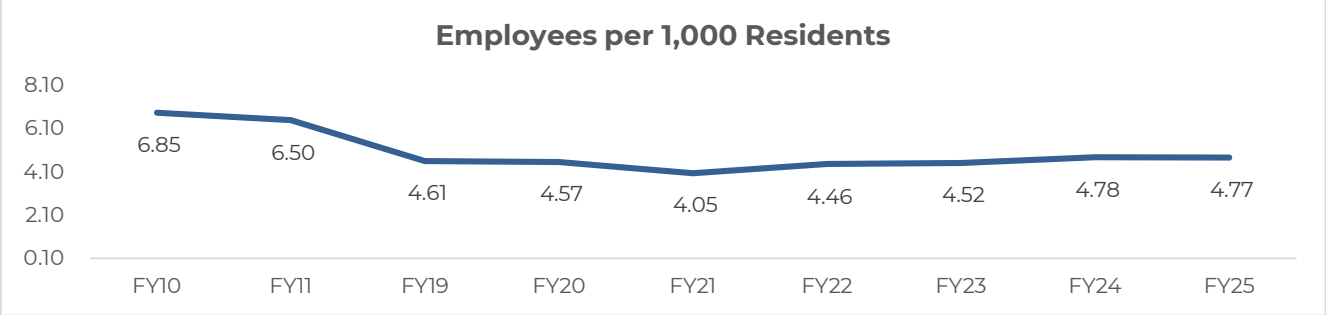
PERSONNEL COSTS

Personnel costs include employee salaries, FICA, health and life insurance, worker's comp, and retirement benefits. These costs account for the majority of the City's operating expenditures. Some of the challenges we have faced in previous fiscal years, that continue to be a challenge into FY 2026 are a volatile labor market, increases to minimum wage, additional staffing needed to maintain critical components of City infrastructure, increased inflation, and the impact of older generations retiring in large numbers. In order to face these challenges and to maintain our competitive advantage for recruiting and retention, we regularly review processes and search for efficiencies/process automation. We have made market adjustments to salaries and pay ranges. Included in this budget is a 4% increase for qualified employees to assist with cost of living increases. Additionally an increase in Health Insurance premiums of 8% has been included into the totals below. Personnel costs, totaling $19,740,815 are proposed to increase 6.3% over the prior fiscal year as follows:

	FY 24/25 Original Budget	FY 25/26 Proposed Budget	Change
General	$15,057,514	$18,163,480	7.3%
Enterprise	$3,510,810	$3,577,335	1.9%
Total	$18,568,324	$19,740,815	6.3%

Staffing and Wages - Full-time headcount has decreased this year. As part of our commitment to maintaining high standards positions were streamlined, vacancies re-evaluated, and job duties re-aligned. The total full-time headcount for FY 2026 accompanied by trailing historical data follows:

	FY10	FY11	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Full-Time	228	217	172	177	158	174	175	187	188	184



Pension - Funding of the City's Defined Benefit Pension Plan is an important and critical area of focus. Due to the nature of a Defined Benefit plan, the City is statutorily obligated to provide funding sufficient to keep the plan actuarially sound. In a typical Defined Benefit plan structure, market gains are expected to fund the majority of this financial obligation. However, when market conditions result in losses and an associated decrease in plan assets, the City is obligated to fund these losses to the extent necessary to make the plan "actuarially whole." Thus, a Defined Benefit plan and its associated benefit structure and contractual liability must be proactively monitored and

reviewed in order to ensure the City's fiscal ability to meet its related statutory obligation, as well as to gauge and ensure the sustainability of the plan. Administration is currently working with our actuarial team to review enhanced benefit options under the plan.

Pension plan funding levels have improved significantly over the past fourteen years. The vested benefit security ratio increased from 62.4% in FY 2011 to 88.3% as of October 1, 2023. The vested benefit security ratio for the plan year ended 2024 is 90.8%. The smoothed investment return was 9.38% and was higher than 6.75% the assumed rate of return.

Health Insurance - In FY 2012, the City migrated away from an HMO-type health insurance plan in favor of Major Medical (high deductible) benefit plan structure, inclusive of an HSA (Health Savings Account). To meet the demands of the current labor market, we have offered a traditional PPO plan, as a buy-up option to employees, in addition to subsidizing dependent and family medical premiums. Additionally, the City continues its proactive healthcare program which includes: education, wellness programs and financial incentives. The City is committed to a balanced employer-employee cost sharing and accountability benefit plan.

OPERATING COSTS

FY 2026 Operating Costs, totaling $27,394,913 are proposed to increase 5.6% from the prior fiscal year as follows:

	FY 24/25 Original Budget	FY 25/26 Proposed Budget	Change
General	$8,525,229	$8,121,259	(4.7%)
Other Governmental	$5,434,453	$6,382,437	17.4%
Enterprise	$11,974,805	$12,891,217	7.7%
Total	$25,934,487	$27,394,913	5.6%

General Fund changes in operating costs by department are as follows:

	FY 24/25 Original Budget	FY 25/26 Proposed Budget	Change
Information & General Gov't	$2,612,743	$2,566,877	(1.8%)
Community Development	$1,832,860	$1,667,317	(9.0%)
Parks & Recreation	$1,609,325	$1,567,085	(2.6%)
Police	$1,702,916	$1,613,670	(5.2%)
Finance	$274,911	$274,556	(0.1%)
Public Works	$315,599	$265,753	(15.8%)
Executive	$176,875	$166,001	(6.1%)
Total	$8,525,229	$8,121,259	(4.7%)

During the zero based line item review process all departments identified ways to reduce operating expenditures.

CAPITAL OUTLAY

Capital Outlay includes capital improvements such as land, improvements to land and capital equipment defined as vehicles and equipment over $5,000 in value with a useful life greater than one year. FY 2026 Capital Outlay, totaling $25.9M is 31.7% more than last year's budget as follows:

	FY 24/25 Original Budget	FY 25/26 Proposed Budget	Change
General	$1,893,285	$1,054,456	(44.3%)
Other Governmental	$11,205,273	$11,344,500	1.2%
Enterprise	$6,634,000	$13,590,000	104.9%
Total	$19,732,558	$25,988,956	31.7%

The substance of the FY 2026 capital budget appears in the Infrastructure Surtax Fund, Transportation-related Funds, Impact Fee Funds (Transportation, Park), Sewer Plant Replacement (ARPA/SRFL) Fund, Capital Project Funds and Enterprise Funds which are funded by infrastructure surtax, developer fees, grants and/or user fees. General Government Vehicles are funded in the General Fund. A detailed capital list begins on page 18.

GENERAL FUND FISCAL POLICY TEST

Each year, the General Fund is tested to determine if the fund complies with three internal fiscal policies/guidelines as follows:

1. That sufficient recurring revenue exist to pay for all recurring costs, thus avoiding the use of non-recurring revenues and fund balances to fund recurring costs.
2. That sufficient recurring and non-recurring revenues are available to fund non-recurring costs.
3. That the 25% fund balance policy is being maintained (fund balance equal to or exceeding 25% of personnel and operating costs).

All three policies are being satisfied for FY 2026.

BUDGET CALENDAR

A Commission workshop to consider the Fiscal Year 2026 Proposed Budget is scheduled for July 14, 2025. In accordance with TRIM law, a proposed millage rate is required to be adopted by August 4, 2025. Therefore, consideration and adoption of the tentative millage cap is scheduled for the July 14th regular Commission meeting. The first public hearing for adoption of the Fiscal Year 2026 Budget is scheduled for September 8, 2025 and the final public hearing is scheduled for September 22, 2025.

ACKNOWLEDGEMENTS

I would like to thank the Mayor and Commission for their leadership and guidance. I want to recognize the Department Heads for their professionalism and thoughtful budget preparation, and their dedication to our community. We are extremely fortunate to have such a professional and skilled staff that is committed to excellence. I do need to single out our budget team: Finance Director Holly Queen, Budget Manager Michelle Rozanski, Payroll and Benefits Administrator Kim Aviles and Director of Administrative Services and Operations Brian Dunigan for their invaluable assistance in helping me prepare this budget.

The City's leadership team is committed to moving Winter Springs forward and building a sustainable community. I respectfully recommend adoption of the attached Fiscal Year 2026 budget as submitted.

Respectfully submitted,



Kevin A. Sweet, MPA, ICMA-CM
City Manager

Source and Application of Funds
Fiscal Year 2025-2026 Budget

Fund Type	FY 22/23 Actual	- FY 23/24 Actual	Adopted FY 24/25 Budget	FY 25/26 Budget
General	$23,997,128	$34,249,641	$24,656,628	$25,262,907
Other Governmental:				
Special Revenue	$10,784,263	$20,969,942	$6,663,110	$9,045,754
Special Assessment	$730,776	$995,312	$748,673	$1,293,051
Debt Service	$1,299,156	$1,320,054	$1,235,000	$1,285,000
Capital Project	$601,413	$700,324	$38,000	$37,000
Enterprise	$16,884,461	$30,477,769	$18,174,300	$27,857,636
Total Sources (exclusive of approp)	**$54,297,197**	**$88,713,042**	**$51,515,711**	**$64,781,348**
Total Appropriations FROM Funds	$5,344,827	$2,729,907	$18,596,641	$15,085,381
Total Sources	**$59,642,024**	**$91,442,949**	**$70,112,352**	**$79,866,729**

Fund Type	FY 22/23 Actual	FY 23/24 Actual	Adopted FY 24/25 Budget	FY 25/26 Budget
General	$23,214,250	$32,437,021	$26,691,028	$26,614,195
Other Governmental:				
Special Revenue	$8,645,151	$19,584,734	$14,234,736	$15,496,943
Special Assessment	$638,302	$812,769	$856,774	$1,249,197
Debt Service	$1,274,999	$1,275,000	$1,277,505	$1,278,501
Capital Project	$2,105,263	$2,075,806	$1,685,000	$1,115,500
Enterprise	$13,867,457	$14,242,212	$25,268,347	$33,252,398
Total Applications (exclusive of approp)	**$49,745,422**	**$70,427,542**	**$70,013,390**	**$79,006,734**
Total Appropriations TO Funds	$9,896,602	$21,015,407	$98,962	$859,995
Total Applications *	**$59,642,024**	**$91,442,949**	**$70,112,352**	**$79,866,729**
*** Includes interfund transfers of:**	**$4,964,064**	**$23,011,268**	**$1,952,008**	**$2,089,908**

ALL FUNDS - SUMMARY

Source/Application Category

	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
SOURCES					
Revenues					
General	$23,233,064	$23,498,373	$23,919,620	$24,108,747	$24,447,999
Other Governmental	$9,275,608	$21,725,632	$7,469,783	$18,296,782	$10,385,805
Enterprise	$16,824,461	$20,477,769	$18,174,300	$18,678,059	$27,857,636
TOTAL REVENUES	$49,333,133	$65,701,774	$49,563,703	$61,083,588	$62,691,440
Transfers					
General	$764,064	$10,751,268	$737,008	$737,008	$814,908
Other Governmental	$4,140,000	$2,260,000	$1,215,000	$1,215,000	$1,275,000
Enterprise	$60,000	$10,000,000	$0	$0	$0
TOTAL TRANSFERS	$4,964,064	$23,011,268	$1,952,008	$1,952,008	$2,089,908
Total Sources *	**$54,297,197**	**$88,713,042**	**$51,515,711**	**$63,035,596**	**$64,781,348**
APPLICATIONS					
Personnel Services					
General	$12,144,994	$13,714,126	$15,057,514	$15,057,514	$16,163,480
Other Governmental	$0	$0	$0	$0	$0
Enterprise	$2,673,015	$3,053,164	$3,510,810	$3,471,810	$3,577,335
TOTAL PAYROLL	$14,818,009	$16,767,290	$18,568,324	$18,529,324	$19,740,815
Operating					
General	$5,099,277	$5,940,374	$8,525,229	$8,886,311	$8,121,259
Other Governmental	$5,628,079	$5,123,723	$5,434,453	$7,303,589	$6,382,437
Enterprise	$10,350,322	$10,358,055	$11,974,805	$12,232,144	$12,891,217
TOTAL OPERATING	$21,077,678	$21,422,152	$25,934,487	$28,422,044	$27,394,913
Debt Service					
General	$160,545	$160,545	$0	$0	$0
Other Governmental	$1,292,720	$1,409,923	$1,414,289	$1,414,289	$1,413,204
Enterprise	$936,643	$995,823	$2,411,724	$2,411,724	$2,378,938
TOTAL DEBT SERVICE	$2,389,908	$2,566,291	$3,826,013	$3,826,013	$3,792,142
Transfers					
General	$4,200,000	$11,710,000	$1,215,000	$1,215,000	$1,275,000
Other Governmental	$0	$10,550,000	$0	$0	$0
Enterprise	$764,064	$751,268	$737,008	$737,008	$814,908
TOTAL TRANSFERS	$4,964,064	$23,011,268	$1,952,008	$1,952,008	$2,089,908
Capital					
General	$1,609,434	$911,976	$1,893,285	$2,007,978	$1,054,456
Other Governmental	$5,742,916	$6,664,663	$11,205,273	$18,434,464	$11,344,500
Enterprise	$5,307,756	$2,361,006	$6,634,000	$7,393,892	$13,590,000
TOTAL CAPITAL	$12,660,106	$9,937,645	$19,732,558	$27,836,334	$25,988,956
Total Applications *	**$55,909,765**	**$73,704,646**	**$70,013,390**	**$80,565,723**	**$79,006,734**

* Total Sources and Applications are exclusive of Appropriations To/From Fund Balance. Total Applications for FY 22/23 and FY23/24 do not tie to Applications (prev. pg. sub-total) as a result of Enterprise Funds' expenditures which do not decrease fund equity due to balance sheet capitalization.

Organization-Wide
Source and Application of Funds
by Classification

Source	*Actuals FY 24*	*% of Total*	*Original Budget FY 25*	*% of Total*	*Budget FY 26*	*% of Total*
Charges for Service	$19,493,799	21.3%	$20,788,534	29.7%	$25,492,676	31.9%
Ad Valorem Tax	$8,031,892	8.8%	$9,420,926	13.4%	$9,959,815	12.5%
Utility Tax	$3,909,907	4.3%	$3,849,900	5.5%	$4,097,048	5.1%
Intergovernment - Half-Cent	$2,943,169	3.2%	$3,106,716	4.4%	$2,830,000	3.5%
Franchise Fee	$2,694,583	2.9%	$2,917,296	4.2%	$2,719,800	3.4%
Interfund Transfers In	$23,011,268	25.2%	$1,952,008	2.8%	$2,089,908	2.6%
Intergovernment - Rev Sharing	$1,853,122	2.0%	$1,813,539	2.6%	$1,600,000	2.0%
Intergovernment - Other	$10,996,812	12.0%	$2,306,895	3.3%	$1,591,100	2.0%
Communication Service Tax	$1,506,692	1.6%	$1,547,394	2.2%	$1,650,000	2.1%
Miscellaneous	$8,410,182	9.2%	$1,136,750	1.6%	$2,141,335	2.7%
Licenses & Permits	$1,130,659	1.2%	$985,200	1.4%	$1,063,000	1.3%
Intergovernment - Local Infrastructure	$3,065,232	3.4%	$750,000	1.1%	$2,580,000	3.2%
Special Assessments	$717,629	0.8%	$745,353	1.1%	$1,289,566	1.6%
Fines & Forfeitures	$171,406	0.2%	$104,700	0.1%	$105,100	0.1%
Other Taxes	$144,850	0.2%	$90,500	0.1%	$120,000	0.2%
Loan Proceeds	$0	0.0%	$0	0.0%	$5,452,000	6.8%
Impact Fees	$631,840	0.7%	$0	0.0%	$0	0.0%
Approp from Fund	**$2,729,907**	**3.0%**	**$18,596,641**	**26.5%**	**$15,085,381**	**18.9%**
Total Sources	$91,442,949	100.0%	$70,112,352	100.0%	$79,866,729	100.0%

Application	*Actuals FY 24*	*% of Total*	*Original Budget FY 25*	*% of Total*	*Budget FY 26*	*% of Total*
Personnel	$16,767,290	18.3%	$18,568,324	26.5%	$19,740,815	24.7%
Capital Outlay	$7,576,639	8.3%	$19,732,558	28.1%	$25,988,956	32.5%
Services	$9,423,394	10.3%	$9,858,069	14.1%	$9,708,504	12.2%
Repair and Maintenance	$3,675,049	4.0%	$5,830,346	8.3%	$7,229,170	9.1%
Utilities	$5,408,059	5.9%	$5,702,852	8.1%	$6,029,865	7.5%
Debt Service	$1,650,193	1.8%	$3,826,013	5.5%	$3,792,142	4.7%
Other Operating	$1,664,709	1.8%	$2,646,256	3.8%	$2,650,615	3.3%
Interfund Transfers Out	$23,011,268	25.2%	$1,952,008	2.8%	$2,089,908	2.6%
Supplies	$806,015	0.9%	$1,388,839	2.0%	$1,266,770	1.6%
Fuel	$387,421	0.4%	$430,390	0.6%	$432,254	0.5%
Grants & Aids	$57,505	0.1%	$77,735	0.1%	$77,735	0.1%
Approp to Fund	**$21,015,407**	**23.0%**	**$98,962**	**0.1%**	**$859,995**	**1.1%**
Total Applications	$91,442,949	100.0%	$70,112,352	100.0%	$79,866,729	100.0%

Organization-Wide
Source and Application of Funds
by Function

Source	*Actuals FY 24*	*% of Total*	*Original Budget FY 25*	*% of Total*	*Budget FY 26*	*% of Total*
Non-Department	$57,303,592	62.7%	$23,649,009	33.7%	$30,774,843	38.5%
Water & Sewer	$14,778,394	16.2%	$15,795,720	22.5%	$18,621,580	23.3%
Public Works	$9,724,061	10.6%	$6,664,072	9.5%	$8,353,728	10.5%
General Government	$1,412,533	1.5%	$1,252,000	1.8%	$1,310,000	1.6%
Stormwater	$1,139,985	1.2%	$1,067,080	1.5%	$1,849,056	2.3%
Protective Inspections	$1,115,088	1.2%	$960,500	1.4%	$1,036,000	1.3%
Community Development	$1,155,302	1.3%	$807,873	1.2%	$1,375,051	1.7%
Finance	$894,848	1.0%	$737,008	1.1%	$814,908	1.0%
Parks & Recreation	$528,107	0.6%	$321,294	0.5%	$441,682	0.6%
Police	$344,311	0.4%	$167,175	0.2%	$114,000	0.1%
Fire	$188,210	0.2%	$56,000	0.1%	$50,000	0.1%
Executive & Legislative	$55,360	0.1%	$37,980	0.1%	$40,500	0.1%
Information Services	$73,251	0.1%	$0	0.0%	$0	0.0%
Approp from Fund	**$2,729,907**	**3.0%**	**$18,596,641**	**26.5%**	**$15,085,381**	**18.9%**
Total Sources	$91,442,949	100.0%	$70,112,352	100.0%	$79,866,729	100.0%

Application	*Actuals FY 24*	*% of Total*	*Original Budget FY 25*	*% of Total*	*Budget FY 26*	*% of Total*
Water & Sewer	$21,544,322	23.6%	$20,986,889	29.9%	$30,134,629	37.7%
Public Works	$10,720,220	11.7%	$15,794,554	22.5%	$15,156,543	19.0%
Police	$9,323,901	10.2%	$10,680,351	15.2%	$11,011,193	13.8%
Information Services	$3,826,553	4.2%	$4,706,467	6.7%	$4,866,889	6.1%
Community Development	$3,724,752	4.1%	$4,448,534	6.3%	$4,613,233	5.8%
Parks & Recreation	$3,177,767	3.5%	$4,236,780	6.0%	$3,367,444	4.2%
Protective Inspections	$1,681,257	1.8%	$2,456,533	3.5%	$2,813,660	3.5%
General Government	$12,157,482	13.3%	$2,310,451	3.3%	$2,333,796	2.9%
Stormwater	$1,284,215	1.4%	$1,824,925	2.6%	$2,004,109	2.5%
Finance	$1,808,719	2.0%	$1,763,715	2.5%	$1,858,257	2.3%
Executive & Legislative	$628,354	0.7%	$804,191	1.1%	$846,981	1.1%
Non-Department	$550,000	0.6%	$0	0.0%	$0	0.0%
Approp to Fund	**$21,015,407**	**23.0%**	**$98,962**	**0.1%**	**$859,995**	**1.1%**
Total Applications	$91,442,949	100.0%	$70,112,352	100.0%	$79,866,729	100.0%

PROJECTED CHANGES IN FUND BALANCE

Governmental Funds - Major/Non-Major in the Aggregate

	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
GENERAL FUND			
Sources	$24,656,628	$24,845,755	$25,262,907
Applications	$26,691,028	$27,166,803	$26,614,195
Appropriation To (From) Fund Balance	($2,034,400)	($2,321,048)	($1,351,288)
FUND BALANCE - October 1	$9,085,506	$11,917,641	$9,596,593
Appropriation TO (FROM) Fund Balance	($2,034,400)	($2,321,048)	($1,351,288)
FUND BALANCE - September 30	$7,051,106	$9,596,593	$8,245,305
OTHER GOVERNMENTAL FUNDS (Major funds in this grouping are shown separately below)			
Sources	$8,684,783	$19,511,782	$11,660,805
Applications	$18,054,015	$27,152,342	$19,140,141
Appropriation To (From) Fund Balance	($9,369,232)	($7,640,560)	($7,479,336)
FUND BALANCE - October 1	$27,926,725	$34,256,419	$25,015,859
Appropriation TO (FROM) Fund Balance	($9,369,232)	($7,640,560)	($7,479,336)
FUND BALANCE - September 30	$18,557,493	$26,615,859	$17,536,523
SOLID WASTE FUND			
Sources	$3,438,580	$3,438,580	$4,479,754
Applications	$3,419,902	$3,849,902	$3,751,292
Appropriation To (From) Fund Balance	$18,678	($411,322)	$728,462
FUND BALANCE - October 1	$1,902,187	$1,863,260	$1,451,938
Appropriation TO (FROM) Fund Balance	$18,678	($411,322)	$728,462
FUND BALANCE - September 30	$1,920,865	$1,451,938	$2,180,400
INFRASTRUCTURE SURTAX FUND			
Sources	$850,000	$3,851,167	$2,776,000
Applications	$3,525,000	$4,187,000	$4,725,000
Appropriation To (From) Fund Balance	($2,675,000)	($335,833)	($1,949,000)
FUND BALANCE - October 1	$8,098,998	$9,839,384	$7,903,551
Appropriation TO (FROM) Fund Balance	($2,675,000)	($335,833)	($1,949,000)
FUND BALANCE - September 30	$5,423,998	$9,503,551	$5,954,551
SEWER PLANT REPLACEMENT			
Sources	$22,000	$7,766,327	$717,000
Applications	$0	$7,744,327	$1,700,000
Appropriation To (From) Fund Balance	$22,000	$22,000	($983,000)
FUND BALANCE - October 1	$1,101,327	$1,720,853	$1,742,853
Appropriation TO (FROM) Fund Balance	$22,000	$22,000	($983,000)
FUND BALANCE - September 30	$1,123,327	$1,742,853	$759,853
OTHER GOVERNMENTAL FUNDS - NON-MAJOR FUNDS in the aggregate			
Sources	$4,374,203	$4,455,708	$3,688,051
Applications	$11,109,113	$11,371,113	$8,963,849
Appropriation To (From) Fund Balance	($6,734,910)	($6,915,405)	($5,275,798)
FUND BALANCE - October 1	$16,824,213	$22,553,775	$15,660,370
Appropriation TO (FROM) Fund Balance	($6,734,910)	($6,915,405)	($5,275,798)
FUND BALANCE - September 30	$10,089,303	$15,638,370	$10,384,572

PROJECTED CHANGES IN FUND EQUITY

Enterprise Funds

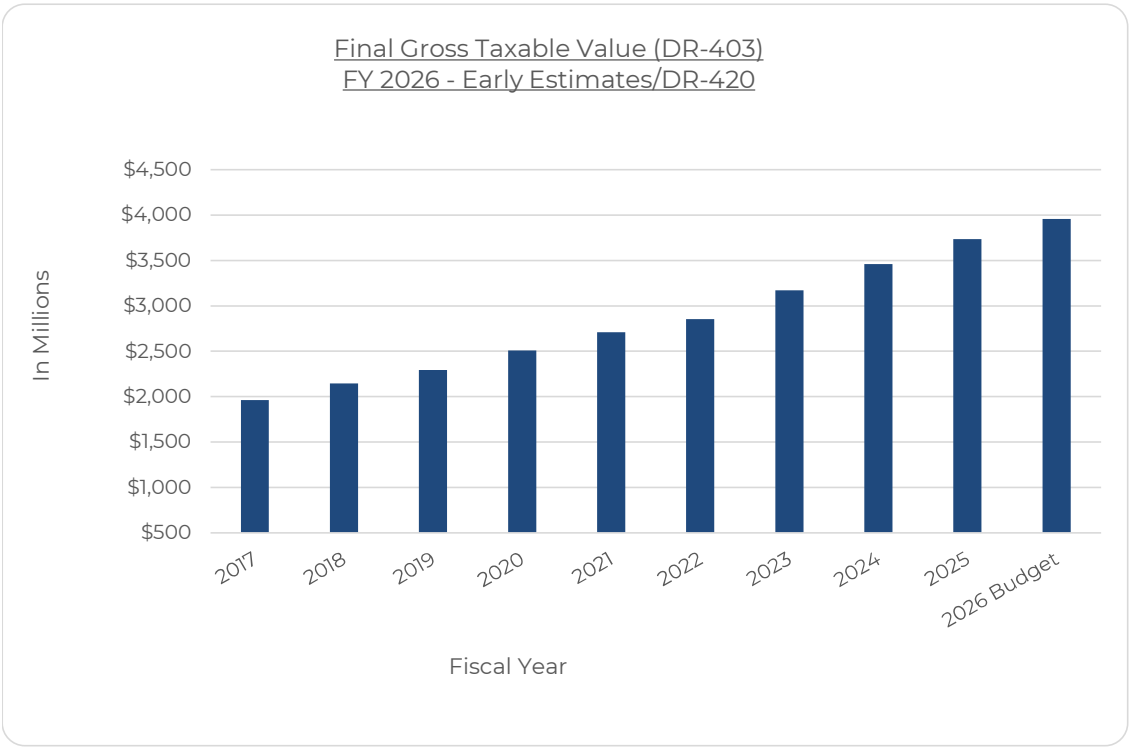
	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
ALL ENTERPRISE FUNDS			
Sources	$18,174,300	$18,678,059	$27,857,636
Applications (includes capital, principal reduction, if applicable)	$25,268,347	$26,246,578	$33,252,398
Appropriation TO (FROM) Fund Equity	($7,094,047)	($7,568,519)	($5,394,762)
	Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
FUND EQUITY [1] - October 1	$18,879,531	$35,697,133	$28,128,614
Appropriation TO (FROM) Fund Equity	($7,094,047)	($7,568,519)	($5,394,762)
FUND EQUITY[1] - September 30	$11,785,484	$28,128,614	$22,733,852
WATER & SEWER (Utility & Service Availability)			
Sources	$16,075,720	$16,416,399	$24,843,580
Applications (includes capital, principal reduction, if applicable)	$20,986,889	$21,965,120	$28,434,629
Appropriation TO (FROM) Fund Equity	($4,911,169)	($5,548,721)	($3,591,049)
	Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
FUND EQUITY[1] - October 1	$14,054,726	$29,813,340	$24,264,619
Appropriation TO (FROM) Fund Equity	($4,911,169)	($5,548,721)	($3,591,049)
FUND EQUITY[1] - September 30	$9,143,557	$24,264,619	$20,673,570
DEVELOPMENT SERVICES			
Sources	$1,020,500	$1,020,500	$1,132,000
Applications (includes capital, principal reduction, if applicable)	$2,456,533	$2,456,533	$2,813,660
Appropriation TO (FROM) Fund Equity	($1,436,033)	($1,436,033)	($1,681,660)
	Net Assets less Net Capital		
FUND EQUITY[1] - October 1	$3,814,458	$4,692,815	$3,256,782
Appropriation TO (FROM) Fund Equity	($1,436,033)	($1,436,033)	($1,681,660)
FUND EQUITY[1] - September 30	$2,378,425	$3,256,782	$1,575,122
STORMWATER			
Sources	$1,078,080	$1,241,160	$1,882,056
Applications (includes capital, principal reduction)	$1,824,925	$1,824,925	$2,004,109
Appropriation TO (FROM) Fund Equity	($746,845)	($583,765)	($122,053)
	Net Assets less Net Capital		
FUND EQUITY[1] - October 1	$1,010,347	$1,190,978	$607,213
Appropriation TO (FROM) Fund Equity	($746,845)	($583,765)	($122,053)
FUND EQUITY[1] - September 30	$263,502	$607,213	$485,160

[1] *For the Enterprise Funds, the budgeted fund equity excludes net capital and that portion of fund balance that is restricted, therefore, it will not tie to ACFR fund equity balances.*

Ad Valorem Taxes

Ad valorem taxes represent the largest single revenue source to the City's General Fund. For the proposed budget year, the ad valorem revenue budget accounts for 38% of the total budgeted revenue for the General Fund. The amount of ad valorem revenue generated is a function of the gross final taxable value as established by the Seminole County Property Appraiser and the millage rate (per thousand dollars of property valuation) established by the City Commission. The following graph shows the final gross taxable value (DR-403) for the last ten fiscal years. Please note that the valuation identified for fiscal year 2026 is not the final valuation but rather the valuation as submitted by the Property Appraiser (Early Estimate/DR-420).

Fiscal Year	Tax Year	Final Gross Taxable Value from DR-403	Percentage Incr (Decr)
2017	2016	$1,961,341,503	6.4%
2018	2017	$2,147,274,968	9.5%
2019	2018	$2,293,968,241	6.8%
2020	2019	$2,509,878,198	9.4%
2021	2020	$2,708,235,730	7.9%
2022	2021	$2,854,767,219	5.4%
2023	2022	$3,171,266,844	11.1%
2024	2023	$3,461,281,632	9.1%
2025	2024	$3,737,722,164	8.0%
		DR-420	
2026	**2025**	**$3,959,853,694**	**14.4%**

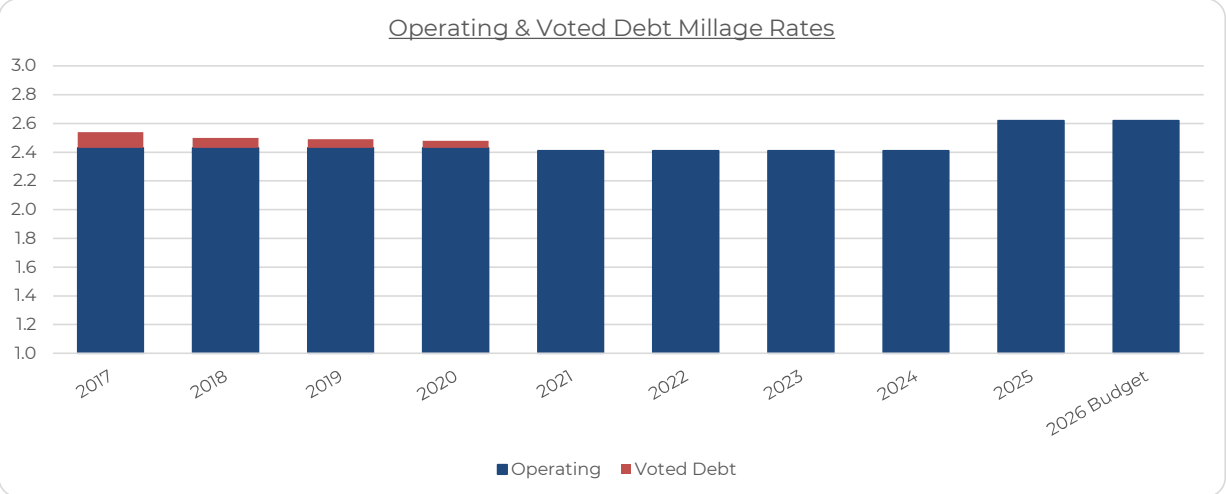


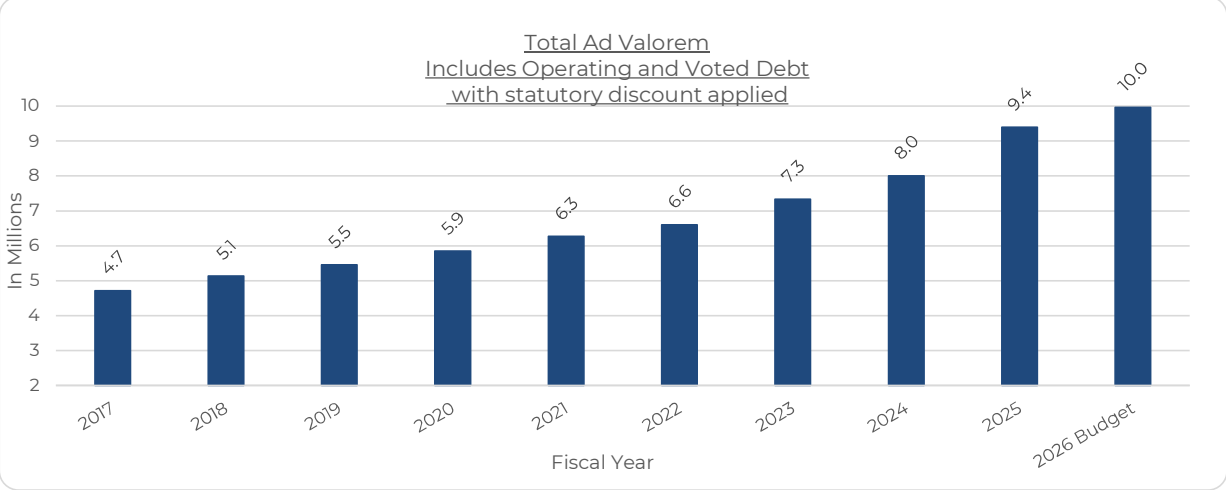
Ad Valorem Taxes (cont'd)

Florida Statute 200.065 - Truth in Millage Bill (TRIM):
This statute went into effect with fiscal year 1982. This law will only allow a taxing authority to receive the same dollar amount of property tax in each subsequent year without advertising a tax increase. If property values increase, exclusive of new construction, the taxing authority is required to reduce, or roll back, the millage rate in order to receive the same tax dollars as the previous year. Any millage in excess of the rolled-back millage is considered a tax increase and must be publicly advertised. Additionally, any tax increase must be publicly announced at two public hearings prior to the budget adoption.

The following chart shows the millage history, both operating and voted debt, for the City of Winter Springs for the last ten fiscal years.

		Millage Rate		
Fiscal Year	Tax Year	Operating	Voted Debt	Total Millage
2017	2016	2.4300	0.0700	2.5000
2018	2017	2.4300	0.0600	2.4900
2019	2018	2.4300	0.0500	2.4800
2020	2019	2.4300	0.0000	2.4300
2021	2020	2.4100	0.0000	2.4100
2022	2021	2.4100	0.0000	2.4100
2023	2022	2.4100	0.0000	2.4100
2024	2023	2.4100	0.0000	2.4100
2025	2024	2.6200	0.0000	2.6200
2026	2025	2.6200	0.0000	2.6200

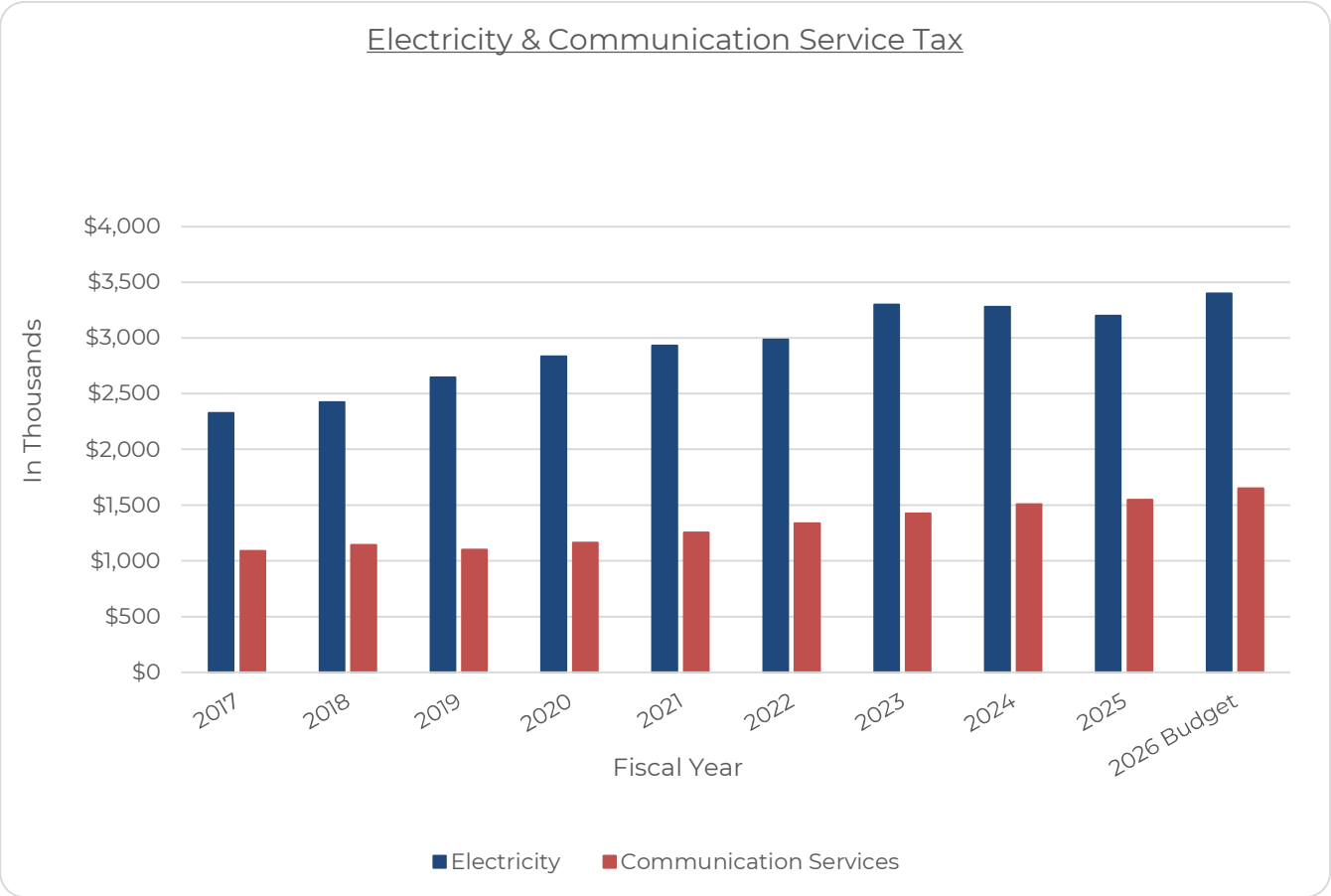




Electricity and Communication Services Tax

[Utility taxes – Sections 1-2, Art. VIII State Constitution, Municipal Ordinances 751, 2001-42, 2005-13; Communication Services Tax - Sections 202.19(1), Florida Statutes]

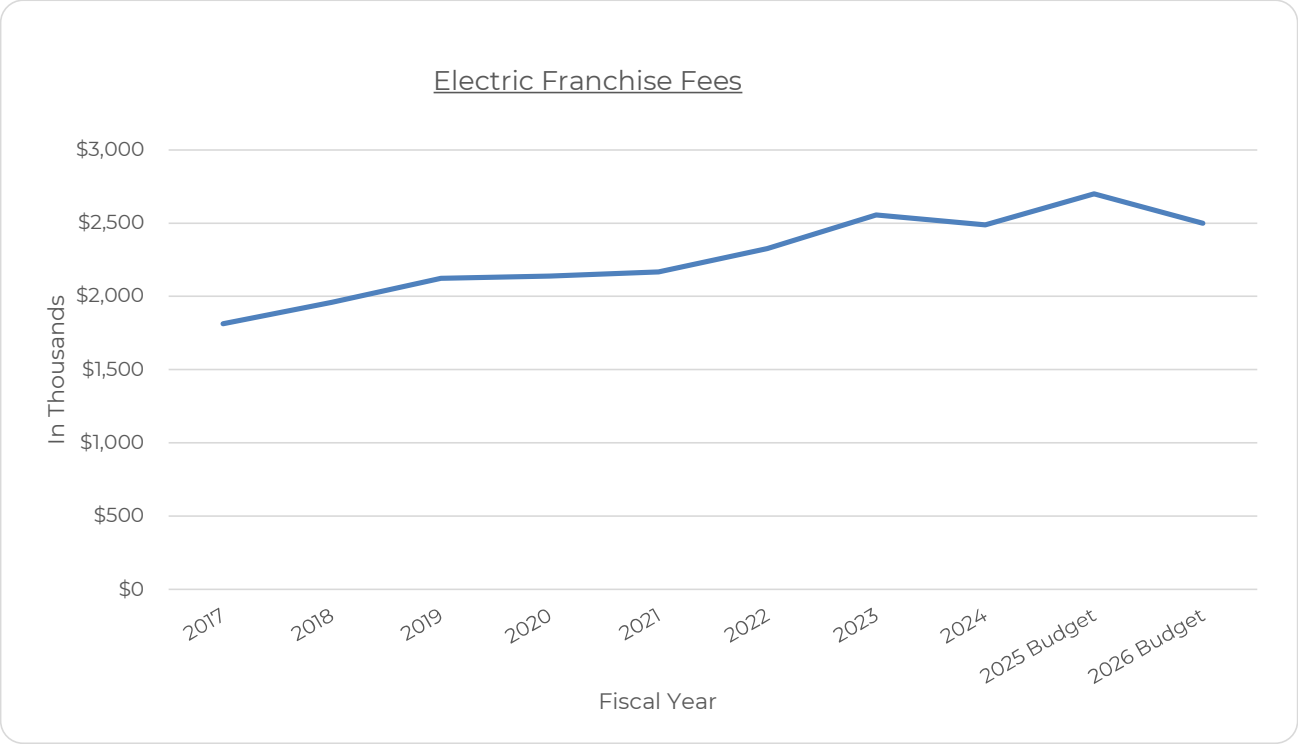
The following chart reflects eight years of historical data for the major revenue sources as well as estimates for our current fiscal year and proposed budget. These revenue streams flow through the General Fund and are obligated for debt service. The electric utility and communication service tax revenues represent 13% and 7% of the budgeted revenues, respectively.



Electric Franchise Fees

[Home Rule Authority - Sections 1-2, Art. VIII, State Constitution]

Electric franchise fee revenue from Duke Energy goes directly to the General Fund and is utilized for the annual debt service requirements via transfers to the debt service fund. The following chart reflects historical data for this revenue source. The current and upcoming fiscal year projections are based on a weighted-average trend analysis. Electric Franchise Fee revenues represent 10% of the General Fund budgeted revenues.



Inter-fund Transfers-In

Inter-fund transfers may be recurring or non-recurring in nature. An example of a *non-recurring* transfer would be one related to a short-lived special project or grant activity. Many of the *recurring* transfers are the result of central service costs being allocated to the funds to which those costs relate, i.e. Utility Billing (Division #1360).

The following list represents those transfers which exceed 1% of total sources of the receiving fund along with the anticipated amount and reason for transfer:

Fund	Amount	Reason for Transfer
1999 Debt Service Fund (#202)	$1,275,000	From the General Fund for debt service requirements related to the Series 1999 US Bank note
General Fund (#001)	$814,908	From Water & Sewer - cost allocation for the Utility Billing division of the Finance department (1360)

Major Inter-Governmental Revenues

State-Shared Revenues

There are a number of taxes imposed by the State and shared with counties, municipalities and school districts. Based on eligibility requirements the state allocates a portion of state-collected taxes to specified local governments. Two of the state-shared revenues which provide a significant percentage of total fund revenues for the General Fund are Municipal Revenue Sharing and Local Government Half-Cent Sales Tax.

Municipal Revenue Sharing Program

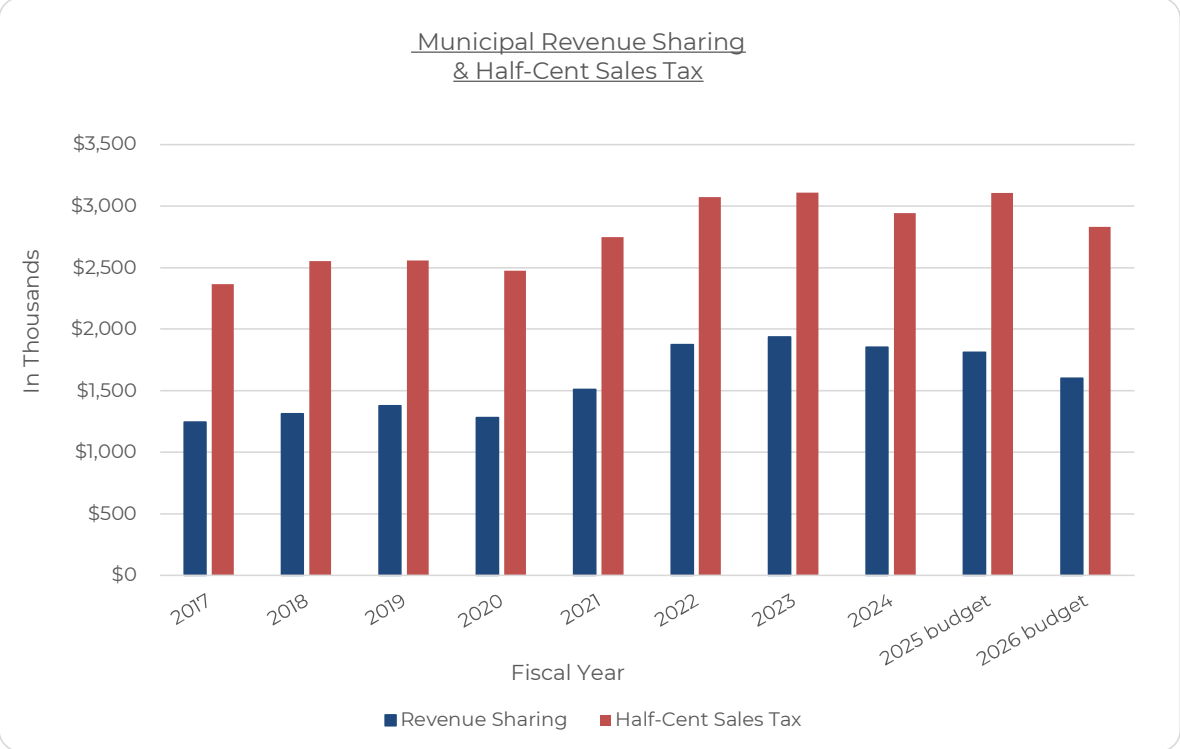
[Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26, Florida Statutes]

In order to ensure a certain level of parity across local government units the Florida Revenue Sharing Act of 1972 was enacted. Typically, legislation is passed each year that could potentially impact the amount of sales tax revenues available for distribution to municipal governments. Florida's Legislative Committee on Intergovernmental Relations (LCIR) provides projections which are the basis for the budget. During the current fiscal year, it is expected that this revenue will contribute approximately 6.3% of total General Fund revenues.

Local Government Half-Cent Sales Tax Program

[Sections 212.20(6) and 218.60-.66, Florida Statutes]

This program which was authorized in 1982 is the largest revenue generator among the state-shared revenue sources. The program's primary purpose is to provide funding for local programs while offering relief from ad valorem and utility taxes. Distribution is based on allocation formulas. During the current fiscal year, it is expected that this revenue will contribute approximately 11.2% of total General Fund revenues.



Intergovernmental Revenues (cont'd)

Local Discretionary Sales Surtax

[Sections 212.054-.055, Florida Statutes]

There are seven types of local discretionary sales surtaxes currently authorized for county and municipal government revenue sources. The infrastructure surtax is also referred to as local option sales taxes. There have been four generations of infrastructure surtax. The first generation was a 1% surtax which became effective in Seminole County on October 1, 1991 and expired on September 30, 2001; the second generation became effective on January 1, 2002 and expired on December 31, 2011; the third generation became effective January 1, 2015 and expired on December 31, 2024.

A fourth generation of this 1% sales surtax was approved by voters in November 2024 and became effective on January 1, 2025 and will expire December 31, 2034. The revenue and expenditure budget relative to the fourth generation infrastructure surtax will be accounted for in the Infrastructure Surtax Fund [previously identified as the Road Improvements Fund (#121)] and will primarily be utilized for transportation-related projects and other public infrastructure.

Charges for Services

[Utility Fees – Home Rule Authority Sections 1-2, Art. VIII, State Constitution]

The Water and Sewer Utility Fund and the Stormwater Funds are enterprise funds with a customer base of approximately 14,150 whose primary revenue streams consist of charges for service. The Solid Waste fund is a special revenue fund established to account for fees for solid waste and recycling services performed by contract vendors. The City retained a consultant to review the adequacy of all utility rates, fees and charges for the operation, maintenance, replacement and debt service of the water and wastewater systems. Ordinance 2023-13 approved Rate increases. Increases were warranted, approved with the billing cycles in January 2024 and additionally in October 2024. The following chart indicates two years of rate history for residential potable water, reclaimed water, irrigation-metered water, and sewer.

Charge Type	**Water** (3/4" meter)				**Water** - 3/4" Reclaimed				**Water** - 3/4" Irrigation Meters				**Sewer** [1]			
	2024+	2024*	2025-	2026**	2024+	2024*	2025-	2026**	2024+	2024*	2025-	2026**	2024+	2024*	2025-	2026**
Base facility charge	$7.13	$7.88	$8.87	$9.98	$5.40	$6.10	$7.02	$8.07	N/A	N/A	N/A	N/A	$13.98	$16.13	$19.36	$23.23
Consumption rates per 1000 gallons:																
0 - 5,000	$1.65	$1.83	$2.06	$2.32	$0.98	$1.10	$1.27	$1.46	$2.40	$2.66	$2.99	$3.36	$5.46	$6.30	$7.56	$9.07
5,000 - 10,000	$1.65	$1.83	$2.06	$2.32	$1.22	$1.37	$1.58	$1.82	$3.18	$3.52	$3.96	$4.46	$5.46	$6.30	$7.56	$9.07
10,001 to 15,000	$2.40	$2.66	$2.99	$3.36	$1.69	$1.92	$2.21	$2.54	$3.92	$4.34	$4.88	$5.42	N/A	N/A	N/A	N/A
15,001 - 20,000	$3.18	$3.52	$3.96	$4.46	$1.90	$2.15	$2.47	$2.84	$5.16	$5.70	$6.41	$7.21	N/A	N/A	N/A	N/A
20,001 - 25,000	$3.92	$4.34	$4.88	$5.42	$2.79	$3.15	$3.62	$4.16	$7.14	$7.89	$8.88	$9.99	N/A	N/A	N/A	N/A
25,001 - 30,000	$5.16	$5.70	$6.41	$7.21	$2.79	$3.15	$3.62	$4.16	$7.14	$7.89	$8.88	$9.99	N/A	N/A	N/A	N/A
30,001 and over	$7.14	$7.89	$8.88	$9.99	$2.79	$3.15	$3.62	$4.16	$7.14	$7.89	$8.88	$9.99	N/A	N/A	N/A	N/A

[1] Sewer is only charged on the first 10,000 gallons

\+ FY2024 rates reflect a 4% CPI increase on October 2023

* FY2024 Per Ordinance 2023-13 in January 2024 - Water increased 11.0%, Sewer increased 15.4%, Reclaim increased 12.6%

\- FY2025 Per Ordinance 2023-13 in October 2024 - Water Increased 12.5%, Sewer Increased 20.0, Reclaim increased 15.3%

** FY2026 Per Ordinance 2023-13 in October 2025 - Water Increased 12.5%, Sewer Increased 20.0, Reclaim increased 15.3%

Storm Water $10.00/month per Equivalent Residential Unit (ERU), FY2025 Per Ordinance 2025-11 in July 2025 - Storm Water Increasedby $4.50

Solid Waste (garbage and recycling) - Increased in January 2025 from $22.81 to $28.74/month, Additional cart rate - $10.55/month

ORGANIZATION WIDE - PERSONNEL SUMMARY

Budgeted Positions by Fund/Department

GENERAL FUND

Department	2023-2024			2024-2025			2025-2026		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Executive	5	0.00	5.00	4	0.00	4.00	4	0.00	4.00
Finance	17	2.90	19.90	16	2.19	18.19	17	0.73	17.73
Information & General Services	17	0.00	17.00	15	0.00	15.00	18	0.00	18.00
Public Works	17	0.00	17.00	16	0.00	16.00	15	0.00	15.00
Community Development	11	0.00	11.00	9	0.00	9.00	8	0.00	8.00
Police - Sworn	59	0.00	59.00	61	0.00	61.00	62	0.00	62.00
Police - Other	10	0.00	10.00	10	0.00	10.00	9	0.00	9.00
Parks & Recreation	16	11.75	27.75	19	7.87	26.87	16	7.87	23.87
TOTAL	152	14.65	166.65	150	10.06	160.06	149	8.60	157.60

ENTERPRISE FUNDS

Fund	2023-2024			2024-2025			2025-2026		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Water and Sewer	21	0.73	21.73	22	0.73	22.73	22	0.73	22.73
Stormwater	7	0.00	7.00	8	0.00	8.00	5	0.00	5.00
Development Services	7	0.00	7.00	8	0.73	8.73	8	0.00	8.00
TOTAL	35	0.73	35.73	38	1.46	39.46	35	0.73	35.73

ORGANIZATION-WIDE

	2023-2024			2024-2025			2025-2026		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
TOTAL	187	15.38	202.38	188	11.52	199.52	184	9.33	193.33

FTEs - Full-time Equivalents

PERSONNEL

by Fund/Department/Division

		2023-2024		2024-2025		2025-2026	
		Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
GENERAL FUND							
Executive							
		Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
1200	City Manager	2		2		2	
1210	City Clerk	3		2		2	
	Departmental Total	**5**	**0.00**	**4**	**0.00**	**4**	**0.00**
Finance							
		Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
1300	General	11		10		10	
1360	Utility Billing	6	2.90	6	2.19	7	0.73
	Departmental Total	**17**	**2.90**	**16**	**2.19**	**17**	**0.73**
Information & General Services							
		Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
1600	General	6		5		5	
1315	Human Resources	3		4		4	
1935	Facilities Maintenance	5		4		7	
7415	Marketing & Events	3		2		2	
	Departmental Total	**17**	**0.00**	**15**	**0.00**	**18**	**0.00**
Public Works							
		Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
4100	Administration	2		1		1	
4110	Roads and ROW Maint	12		10		10	
1940	Fleet Maintenance	3		5		4	
	Departmental Total	**17**	**0.00**	**16**	**0.00**	**15**	**0.00**
Community Development							
		Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
1500	Administration	1		1		1	
1510	Planning	3		3		2	
1520	Urban Beautification	7		5		5	
	Departmental Total	**11**	**0.00**	**9**	**0.00**	**8**	**0.00**
Police							
		Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
2100	Office of the Chief - Sworn	59		61		62	
2100	Other Civilian	10		10		9	
	Departmental Total	**69**	**0.00**	**71**	**0.00**	**71**	**0.00**
Parks & Recreation							
		Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
7200	Administration	2		3		1	
7230	Parks & Grounds	12	8.81	12	7.14	12	7.14
7250	Seniors	2	2.94	4	0.73	3	0.73
	Departmental Total	**16**	**11.75**	**19**	**7.87**	**16**	**7.87**
General Fund Total		**152**	**14.65**	**150**	**10.06**	**149**	**8.6**
WATER & SEWER							
		Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
3600	Operating	**21**	**0.73**	**22**	**0.73**	**22**	**0.73**
STORMWATER							
		Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
3800	Operating	4		4		5	
3810	Engineering	3		4			
	Stormwater Total	**7**	**0.00**	**8**	**0.00**	**5**	**0.00**
DEVELOPMENT SERVICES							
		Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
2400	Plans and Inspections	**7**	**0.00**	**8**	**0.73**	**8**	**0.00**
		Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
ORGANIZATION-WIDE TOTALS		**187**	**15.38**	**188**	**11.52**	**184**	**9.33**
		202.38		**199.52**		**193.33**	

Debt Management

As set forth in the City's Comprehensive Improvement Element (CIE), the City shall manage debt issuance and obligations according to sound public fiscal management principles so that the City is able to provide needed capital improvements and maintain services at adopted levels of service (LOS).

Criteria for Managing Debt Financing:
The City does not have legal debt limits or utilize specific debt ratios such as the limitation on the use of revenue bonds as a percent of total debt; the maximum ratio of total debt service to total revenue; and the maxiumum ratio of outstanding capital indebtedness to property tax base. Instead each debt issuance is evaluated on an individual basis giving consideration to the following factors:

- type of facility being financed
- significance of the annual debt service requirement
- favorable impact to the City
- economic capacity of the City
- overlapping debt which depends on the same economic base
- projected City growth rate

Criteria in Selecting Revenues to Finance Public Facilities:
To the extent possible, the following revenues are to be utilized to finance public facilities (listed in order of priority and preference):

- Grants or other intergovernmental sources
- Developer contributions (inclusive of dedicated land and impact fees)
- User revenues (inclusive of charges for services, local option gas tax, etc.)
- Sales tax (local option infrastructure surtax)
- Debt Financing
- Ad valorem property taxes

Since some sources are not appropriate or legally available for a particular purpose, the above list is advisory in nature and not to be construed as obligatory.

Organization-Wide Debt Service Requirements

Exclusive of internal loan to the Tuscawilla III Assessment District (detail on successive pages)

Year Ending 9/30	Principal	Interest	Total
2026	$1,282,286	$2,532,448	$3,814,734
2027	$1,246,378	$2,564,004	$3,810,382
2028	$1,214,410	$2,592,481	$3,806,892
2029	$1,189,730	$2,619,356	$3,809,086
2030	$1,161,532	$1,089,031	$2,250,563
2031	$1,867,990	$17,819	$1,885,809
2032	$413,190	$13,792	$426,982
2033	$363,406	$10,188	$373,593
2034	$311,637	$7,952	$319,589
2035	$313,885	$5,700	$319,585
2036	$316,149	$3,432	$319,581
2037	$318,430	$1,147	$319,577
	$9,999,023	$11,457,350	$21,456,372

DEBT SERVICE REQUIREMENTS

Governmental Funds

Year Ending 9/30	Fund #202 Improvement Refunding Revenue Bonds [1] Series 1999 US Bank		Fund #261 TLBD Special Assessment Revenue Note [2] Series 2011 BB&T $1,765,000		Fund #162 Tuscawilla III Assessment District [3] INTERNAL Loan $63,720	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	$295,456	$979,544	$115,967	$18,024	$3,376	$835
2027	$278,677	$996,323	$118,435	$14,215	$3,470	$740
2028	$263,517	$1,011,483	$120,722	$10,329	$3,568	$643
2029	$248,485	$1,026,515	$127,821	$6,290	$3,668	$543
2030	$234,957	$1,040,043	$129,625	$2,106	$3,770	$440
2031					$3,876	$335
2032					$3,984	$226
2033					$4,096	$115
	$1,321,092	$5,053,909	$612,570	$50,964	$29,808	$3,877

[1] The Public Communication Services Tax and Electric Franchise Fees are pledged revenues to pay debt service expenses related to the Improvement Refunding Revenue Debt. Anticipated revenues from these funds are expected to be more than sufficient for the debt service requirements.

[2] The TLBD Debt Service Fund has an established legal maximum of $43/ERU. The Tuscawilla Improvement Area Special Assessment Bond, Series 2001 was refinanced with a commercial bank note for the remaining term at 3.25% (fixed rate). The Present Value effect of this refinancing is a savings of $276,584.

[3] This note is a 20-year variable rate note (indexed to the 5-year US Treasury) funded by the City of Winter Springs and is secured by a special assessment district levy (Tuscawilla III Capital) for the purpose of a capital wall project in a residential vicinity within the Tuscawilla community.

DEBT SERVICE REQUIREMENTS

Water and Sewer Fund

Year Ending 9/30	Fund #410 Water & Sewer Capital Appreciation / Serial Bonds Series 2000 US Bank		Fund #410 Water & Sewer Refunding Revenue[1] Series 2020 Truist Bank		State Revolving Loan[2] Series 2017 $5,982,108		TOTAL WATER & SEWER[3]		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	TOTAL
2026	$432,638	$1,469,081	$144,000	$40,403	$294,225	$25,396	$870,863	$1,534,880	$2,405,742
2027	$405,919	$1,492,313	$147,000	$37,883	$296,347	$23,270	$849,266	$1,553,466	$2,402,732
2028	$382,687	$1,514,212	$149,000	$35,329	$298,484	$21,128	$830,171	$1,570,669	$2,400,841
2029	$360,787	$1,534,856	$152,000	$32,723	$300,637	$18,972	$813,424	$1,586,551	$2,399,975
2030	$340,144		$154,000	$30,083	$302,806	$16,799	$796,950	$46,882	$843,832
2031			$1,563,000	$3,208	$304,990	$14,611	$1,867,990	$17,819	$1,885,809
2032			$106,000	$1,385	$307,190	$12,407	$413,190	$13,792	$426,982
2033			$54,000		$309,406	$10,188	$363,406	$10,188	$373,593
2034					$311,637	$7,952	$311,637	$7,952	$319,589
2035					$313,885	$5,700	$313,885	$5,700	$319,585
2036					$316,149	$3,432	$316,149	$3,432	$319,581
2037					$318,430	$1,147	$318,430	$1,147	$319,577
	$1,922,175	$6,010,462	$2,469,000	$181,013	$3,674,186	$161,002	$8,065,361	$6,352,477	$14,417,837

1 In fiscal year 2021, current refunding opportunities arose to refinance Water & Sewer State Revolving Loan Series 2013 and Water & Sewer Refunding Revenue Note Series 2018 (Synovus Bank) with an interest rate of 1.72% maturing October 2032.

2 State Revolving Loan granted by the State of Florida has a 20-year amortization and a 0.72% fixed rate of interest over the entire life of the loan. This financing will be used for water quality improvements.

3 A look at the total debt service requirements for this utility reflects a relatively level annual requirement. The debt service requirements are based on the accrual method which means the interest expense is matched to the period in which it is incurred not necessarily when paid. This fund has projected fund equity in excess of the target fund equity of 25% of operating expenses. Rate increases, necessary to meet debt coverage requirements, were instituted by the Commission as follows: October 2009-7%, October 2010-7%, October 2011-7%, thereafter, a CPI rate escalator.

TOTAL CAPITAL OUTLAY

GENERAL FUND

Information Services - General	
GIS Data Management Project	$18,000
Help Desk - Overall Storage/Safety	$15,000
Data Migration Project	$7,500
IT Hardware Replacement	$95,000
IT Hardware Replacement	$7,000
	$142,500
Facilities Maintenance	
F150 (rebudget)	$50,000
	$50,000
Community Development	
60" Mower (2)	$28,000
F250 4x4 (rebudget)	$70,000
	$98,000
Fleet Maintenance	
Parts Washer / Solvent	$6,000
	$6,000
Police Department	
Replacement Police Vehicles-Complete Package Vehicles (5)	$382,500
MVB-3X Modular Vehicle Barrier with Trailer	$134,880
SWAT Armor Replacement of Expired Rifle Shield	$8,500
Axon in Car Camera with LPR Traffic Unit (2)	$32,076
Replacement of 4 2009 ATV's	$60,000
Command Trailer Surveillance Rebuild	$25,000
	$642,956
Parks & Recreation	
F150 (rebudget)	$50,000
Admin Car Replacement	$35,000
Gators (2)	$30,000
	$115,000
Total General Fund - Capital Outlay	**$1,054,456**

See the following pages for the remaining capital coming from the other governmental and enterprise funds

OTHER GOVERNMENTAL FUNDS

Transportation Improvement Fund #120	
Winding Hollow Turn Lane	$250,000
Resurfacing City Wide	$1,500,000
Sidewalk Replacement	$500,000
	$2,250,000
Infrastructure Surtax Fund #121 (3rd gen)	
Stormwater Rehabilitation City-Wide	$1,500,000
Tuskawilla Crossings Stormwater Pond Repair	$2,500,000
Wetland Park	$700,000
	$4,700,000
Infrastructure Surtax Fund #121 (4th gen)	
W4 Sheoah Blvd Water Main Replacement	$1,000,000
	$1,000,000
Transportation Impact Fee Fund #150	
Integra/434 Traffic Signal (Design & Construction)	$379,000
	$379,000
Parks Impact Fee Fund #153	
Accessibility Enhancements	$100,000
Trotwood Lacrosse Wall	$100,000
	$200,000
Sewer Plant Replacement (ARPA/SRLF) Fund #180	
Design East Wastewater Treatment Plant	$1,700,000
	$1,700,000
1999 Construction Fund #301	
Sidewalk Replacements	$200,000
	$200,000
Public Facilities Capital Project Fund #303	
City Facilities AC Unit Replacements	$60,000
City Hall Window Replacements	$12,500
PD Parking Lot Replacements	$10,000
PD Safe Room Design Initial Outlay/PW Generator (HMGP)	$600,000
PD Shelving Evidence Room Expansion	$33,000
	$715,500
Excellence in Customer Service Initiative C.P. Fund #305	
IT Hardware for Parks	$100,000
Financial Reporting Software (Implementation)	$100,000
	$200,000
Total Other Governmental Funds - Capital Outlay	**$11,344,500**

TOTAL CAPITAL OUTLAY

ENTERPRISE FUNDS

Water & Sewer - Operating #410	
Construction in Progress	
R1 Oak Forest RCW Controls Inspection	$530,000
R2 RIB's Equipment Improvements	$510,000
S14 Design for Plant Replacements	$5,452,000
S2 Lift Station 5E Upgrades	$650,000
S3 Lift Station Radio & PLC Upgrades	$200,000
S5 Resiliency & Redundancy at Lift Stations	$450,000
W1 Residential Flow Meter Replacements	$1,750,000
W6 WTP 1, 2, 3 SCADA Migration	$360,000
W7 WTP 2 PLC & SCADA	$75,000
W3 Pipe Relining / Replacement - Water	$1,000,000
S7 Pipe Relining / Replacement - Sewer Lateral Parts	$685,000
S8 Pipe Relining / Replacement - Reclaimed Water	$174,000
Other Capital	
Auto Flushers	$22,000
Dump Truck	$90,000
Jetter Truck	$140,000
Meter Reader Truck	$30,000
Utility Service Truck	$50,000
Carpet - PWU Admin Bldg	$10,000
Work Stations - Utilities Staff	$52,000
	$12,230,000
Water & Sewer Service Availability #412	
MBB Reclaim Extension Match	$1,000,000
	$1,000,000
Development Services - Plans & Inspections #420	
Building Services Inspections Vehicle	$35,000
Counter Remodel	$125,000
Lobby Kiosk	$200,000
	$360,000
Total Enterprise Funds - Capital Outlay	**$13,590,000**

TOTAL CAPITAL OUTLAY - ALL FUNDS	**$25,988,956**

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FINANCIAL

&

ORGANIZATIONAL STRUCTURE

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MAYOR

Kevin McCann

COMMISIONERS

Seat One – Paul Diaz

Seat Two – Victoria Bruce

Seat Three – Sarah Baker

Seat Four – Cade Resnick (Deputy Mayor)

Seat Five – Mark Caruso

CITY MANAGER

Kevin Sweet

CITY ATTORNEY

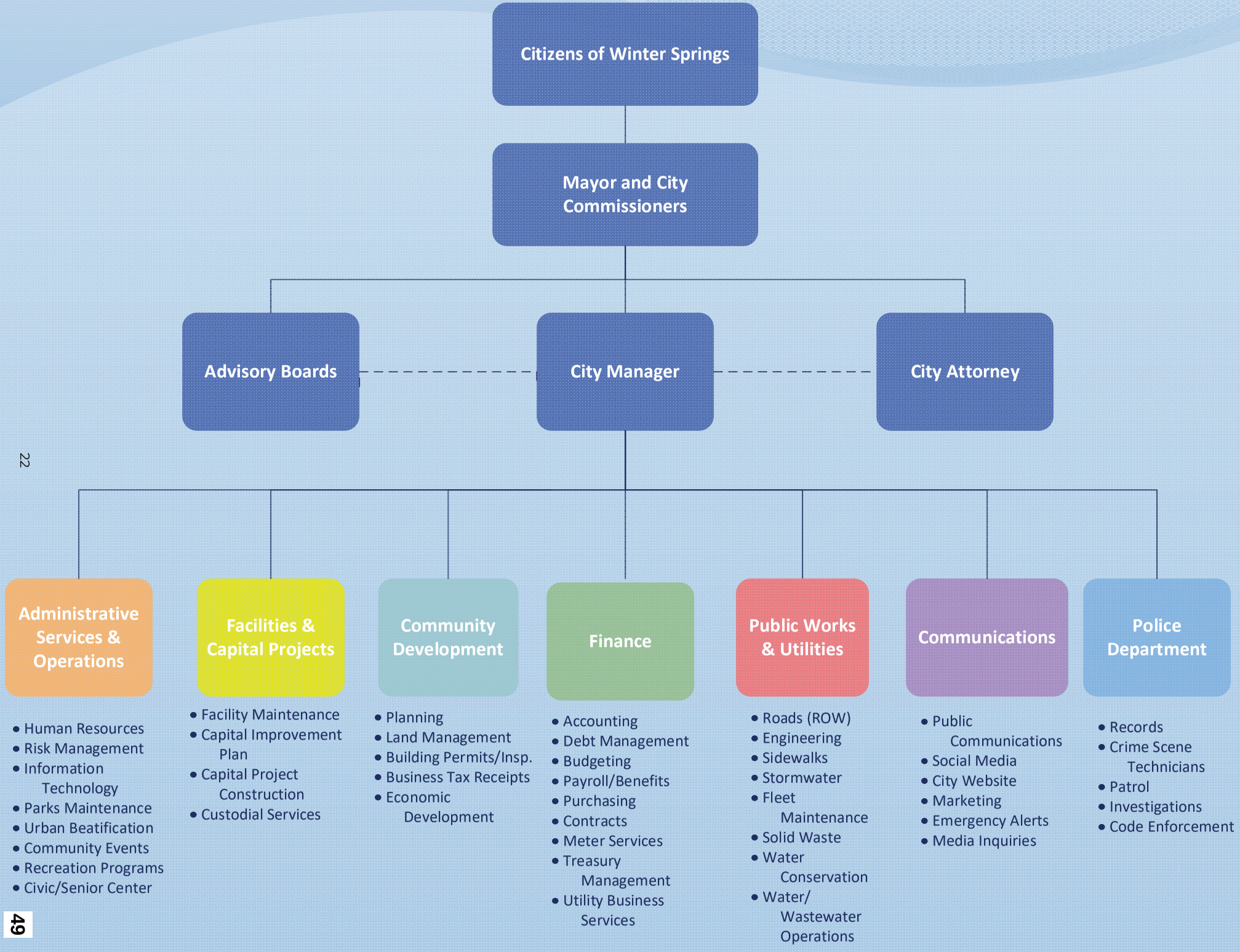
Anthony A. Garganese

CITY CLERK

Christian Gowan

DEPARTMENT DIRECTORS

Admin Services & Operations Director	*Brian Dunigan*
Communications Director	*Matthew Reeser*
Community Development Director	*Terrilyn Rolle*
Facilities & Capital Projects Director	*Leonard Hartman*
Finance Director	*Holly Queen*
Police Chief	*Matthew Tracht*
Public Works & Utilities Director	*Clete Saunier*


Citizens of Winter Springs
Mayor and City Commissioners
Advisory Boards
City Manager
City Attorney
Administrative Services & Operations
• Human Resources
• Risk Management
• Information Technology
• Parks Maintenance
• Urban Beatification
• Community Events
• Recreation Programs
• Civic/Senior Center
Facilities & Capital Projects
• Facility Maintenance
• Capital Improvement Plan
• Capital Project Construction
• Custodial Services
Community Development
• Planning
• Land Management
• Building Permits/Insp.
• Business Tax Receipts
• Economic Development
Finance
• Accounting
• Debt Management
• Budgeting
• Payroll/Benefits
• Purchasing
• Contracts
• Meter Services
• Treasury Management
• Utility Business Services
Public Works & Utilities
• Roads (ROW)
• Engineering
• Sidewalks
• Stormwater
• Fleet Maintenance
• Solid Waste
• Water Conservation
• Water/ Wastewater Operations
Communications
• Public Communications
• Social Media
• City Website
• Marketing
• Emergency Alerts
• Media Inquiries
Police Department
• Records
• Crime Scene Technicians
• Patrol
• Investigations
• Code Enforcement

Financial Structure

Introduction
The operations for the City of Winter Springs are accounted for on the basis of fund and account groups. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Winter Springs, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Fund Categories
All of the funds of the City of Winter Springs can be divided into three categories governmental funds, proprietary funds, and fiduciary funds. The City has four types of governmental funds: General, Special Revenue, Debt Service, and Capital Project. The City of Winter Springs maintains one type of proprietary fund called enterprise funds. Such funds have been established for the *Water and Sewer Utility, Development Services*, and the *Storm Water Utility Fund*. The *Pension Trust Fund* is the only fiduciary fund and is not reflected in this budget because the resources of such funds are held for the benefit of parties outside the government. It is the only fund that is included in the Annual Comprehensive Financial Report that is not included in this budget.

For the audited financial statements, the accrual basis is the accounting basis that is utilized for the Enterprise and Pension Funds; the modified accrual basis is utilized for all others. Under the accrual basis, revenue and expense items are recognized as they are earned or incurred, even though they may not have been received or actually paid in cash. The general idea is that economic events are recognized by matching revenues to expenses (the matching principle) at the time in which the transaction occurs rather than when payment is made (or received). Under the modified accrual basis, revenue is recognized when it is earned and becomes available and measurable. Expenditures are typically recognized in the period in which the liability is incurred.

The basis of accounting for budgetary purposes is largely the same as that used under the GAAP basis of accounting. The following highlights some of the significant relationships:

- Under the GAAP basis of accounting in the Enterprise (or proprietary) Funds, the receipt of long-term debt proceeds, capital outlays and debt service principal payments are not reported in operations, but allocations for depreciation and amortization expense are recorded. The opposite is true under the budgetary basis of accounting.
- Encumbered amounts are commonly treated as expenditures under the budgetary basis of accounting while encumbrances are not classified as expenditures under the GAAP basis of accounting. Conservatively, the beginning budgeted fund balance assumes full depletion of the prior fiscal year's budget.
- Budgetary revenues and expenditures may include items classified as "other financing sources" and "other financing uses" under the GAAP basis of accounting.
- Under the GAAP basis of accounting, changes in the fair value of investments generally are treated as adjustments to revenue, which is not the case under the budgetary basis of accounting.
- The fund structure used in GAAP financial statements does not differ from the fund structure used for budgetary purposes; however, there are interfund transfers which are budgeted in the general fund for transfer to an appropriate debt service fund for the annual debt service payments and related accounting.

Also designated is each fund's classification as a major or non-major fund as determined by the calculation used in the fiscal year ending September 30, 2024 Annual Comprehensive Financial Report. A major fund is one whose revenues, expenditures/expenses, assets, or liabilities (excluding

extraordinary items) are at least 10 percent of corresponding totals for all governmental *or* enterprise funds and at least 5 percent of the aggregate amount for all governmental *and* enterprise funds for the same item. The prescribed accounting basis and fund classification is indicated below for all funds.

Governmental:

General Fund
MAJOR/modified accrual basis
This is the chief operating fund of the City of Winter Springs. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds
(#101) Police Education Fund
non-major/modified accrual basis
This fund accounts for the costs of educational expenses for police officers. It is funded by a portion of the collections from fines and forfeitures.

(#102 and #103) Special Law Enforcement Trust Funds (Local and Federal, respectively)
non-major/modified accrual basis
These funds were established to receive revenues derived from confiscated property obtained during the enforcement of illegal operations. Proceeds are utilized strictly for law enforcement purposes, exclusive of salaries and vehicles. Such purposes may include drug education programs such as the DARE program.

(#120) Transportation Improvement Fund
non-major/modified accrual basis
Revenues in this fund are derived from Local Option Gasoline Tax distribution. Proceeds are to be used for road, right of way, and drainage maintenance and equipment necessary to build or maintain roads, right of ways, and drainage.

(#121) Infrastructure Surtax Fund
Previously Road Improvement Fund
MAJOR/modified accrual basis
This fund is used to account for collected one-cent sales tax revenues to be primarily used for infrastructure improvements and other related capital projects & assets.

(#130) Solid Waste / Recycling Fund
MAJOR/modified accrual basis
This fund is used to account for fees for solid waste and recycling services performed by contract vendors. Proceeds are used to pay monthly vendor charges for providing solid waste and recycling services.

(#140) Arbor Fund
non-major/modified accrual basis
This fund is used to account for arbor revenues. This revenue source is used to maintain plants in the city.

(#150) Transportation Impact Fee Fund
non-major/modified accrual basis
This fund is used to account for collected impact fees on new development to defray the cost of future road construction as a result of growth.

(#151) Police Impact Fee Fund
non-major/modified accrual basis
This fund is used to account for collected impact fees on new development to defray the cost of capital investment needed to maintain the level of police service due to future growth.

(#152) Fire Impact Fee Fund
non-major/modified accrual basis
This fund is used to account for collected impact fees on new development to defray the cost of capital investment needed to maintain the level of fire service due to future growth.

(#153) Park Impact Fee Fund
non-major/modified accrual basis
This fund is used to account for collected impact fees on new development to defray the cost of capital investment needed to develop and improve the parks due to future growth.

(#160) TLBD Maintenance Fund
non-major/modified accrual basis
This fund is used to account for collected special assessments for maintenance related to the Tuscawilla Lighting and Beautification District phases I and II. In fiscal year 2006-2007, two maintenance programs were streamlined into one assessment district and are accounted for in fund #160.

(#161) Oak Forest Maintenance Fund
non-major/modified accrual basis
This fund is used to account for collected special assessments for maintenance related to the Oak Forest subdivision wall.

(#162) Tuscawilla Phase III Maintenance/Debt Service Fund
non-major/modified accrual basis
This fund is used to account for collected special assessments for maintenance and capital/debt service related to the Tuscawilla Units 12/12A wall (Hawk's Reserve).

(#180) Sewer Plant Replacement – ARPA
MAJOR/modified accrual basis
This fund is newly created to account for funds received under the American Rescue Plan Act.

<u>Debt Service Funds</u>

(#202) 1999/2011 Debt Service Fund
non-major/modified accrual basis
This fund is used to account for the accumulation of resources and payment of principal, interest, and related costs for the Series 2011 BB&T note, which partially refunded the 1999 bond issue.

(#261) TLBD Debt Service Fund (Phase I)
Non-major/modified accrual basis
This fund is used to account for the accumulation of resources and payment of principal, interest and related costs for the 2001 special assessment bond issue which was refinanced in October 2011 with a private placement note payable.

Capital Project Funds

(#301) 1999 Construction Capital Projects Fund
non-major/modified accrual basis
This fund was established for the acquisition and construction of City-owned capital improvements.

(#302) Revolving Rehabilitation Capital Projects Fund
non-major/modified accrual basis
This fund was established to fund capital improvements and economic development within the City.

(#303 Public Facilities Capital Project Fund
non-major/modified accrual basis
This fund was established to fund capital projects within the City.

(#305) Excellence in Customer Service Initiative Fund
non-major/modified accrual basis
This fund was established to account for capital improvements for the purpose of increasing the level of customer service (i.e. redesign of the City Hall lobby/bathrooms, acquisition of software, new phone system).

Proprietary:

Enterprise Funds

(#410/412) Water and Sewer Utility Fund
MAJOR/accrual basis
This fund was established to account for the provision of water and sewer services to the residents of the City.

(#420) Development Services Fund
MAJOR/accrual basis
This fund was established in 2003 to account for plans, inspections and related customer service as an enterprise fund.

(#411) Stormwater Utility Fund
MAJOR/accrual basis
This fund was established to account for the stormwater management department as an enterprise fund.

Fiduciary*:*

Pension Plan Trust Fund
accrual basis
This fund accounts for the contributions to the defined benefit plan. Because this fund accounts for the resources held for the benefit of parties outside the government it is not included in the budget document.

Budget Process

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all funds. The budget is established through the following procedures:

- In January and February, the City Manager and department directors begin preliminary budget discussions regarding the next fiscal year. Directors submit budget requests in early spring followed by the refinement and balancing process.
- About March of each year, the budget calendar is presented by staff and approved by the City Commission.
- In the spring, budget meetings/workshops are convened which may include department directors, support staff, City Manager, Finance Director, Budget Analyst, Mayor and Commission. From those in-house workshops, the Proposed Budget is prepared.
- On or before July 1 of each year, the City Manager submits the Proposed Budget to the Commission for consideration.
- The City Commission may hold informal budget workshops which the public is invited to attend.
- In July, the City Commission establishes the tentative millage rate (DR 420) which becomes the millage 'ceiling' when approving the annual millage rate and budget in September.
- Also established at this meeting is the rolled-back rate calculation, the date, time and place of the first Public Hearing. Once these determinations have been made, they are communicated via the DR 420 to the Seminole County Property Appraiser, the Seminole County Tax Collector and the Department of Revenue. This information is advertised via the Notice of Proposed Property Taxes (TRIM Notice) which is mailed to property owners by the Seminole County Property Appraiser.
- Two to five days prior to the second public hearing the notice of the final budget hearing and budget summary is advertised in a newspaper of general paid circulation.
- On or before September 30 of each year, after two public hearings, the Commission adopts the budget and establishes the ad valorem tax millage rates.
- The TRIM (Truth in Millage) compliance package is submitted to the Department of Revenue.
- The budget may be formally amended by the Commission at any time.

Proposed:

Date	**Function**
February 10	Commission establishes FY 2026 **Budget Calendar**
by July 1	**Transmission of Proposed 2026 Budget -** budget placed on Shared Drive and Website

Tentative:

by July 1	Property Appraiser submits DR 420 Certification of Value
July 14	**Budget Workshop**
July 14	**Commission establishes millage cap** (DR 420 tentative millage rates via Resolution)
August 4	Deadline to Notice Property Appraiser of: Proposed Millage Rate / Rolled-back Rate / Date, Time, Place of Public Hearing (Must be sent within 35 days of certification of value)
August 24	Deadline for Property Appraiser to send TRIM Notice to property owners (Considered notification of Tentative public hearing; must be mailed by PA within 55 days of value certification)

September 8	**Public Hearing (Tentative)** Tentative millage and budget hearing (Resolutions) (Must be within 80 days of value certification but not earlier than 65 days after certification)

Final/Adopted:

September 18	**Advertisement publication date** (Thursday for Seminole Extra) for final millage and budget hearing (Final public hearing must be within 15 days of the tentative public hearing)
September 22	**Public Hearing (Final)** Final millage and budget hearing - Adoption of final millage and budget must be done separately and in that order (Resolutions) (Hearing must be held not less than 2 days or more than 5 days after advertisement is published)
by September 265	Resolution to Property Appraiser Resolution to Tax Collector (Must be submitted within 3 days after adoption of final millage rate)
by October 22	Mail TRIM package to Property Tax Administration Program Department of Revenue (Must be submitted within 30 days of final adoption)

Budget Transfers and Amendments

- The legal level of budgetary control is at the department level.
- The City Manager is authorized to transfer budgeted amounts between accounts within a department.
- The budget is an annual one, as such, unexpended appropriations for these funds lapse at the end of each fiscal year.
- Increases to the budget are accomplished by resolution duly adopted by the Commission.
- There may be amendments to the budget each fiscal year – on average one at approximately mid-year and one within 60 days of the fiscal year-end.

Budget, Financial and Management Guidelines

General

- An independent audit will be performed annually. The City administration will promptly evaluate the audit management letter, if necessary, to determine the necessary steps to implement the audit recommendations.
- Financial records to be maintained on a basis consistent with Generally Accepted Accounting Principles (GAAP) and the Government Accounting Standards Board (GASB).
- The City will strive to maintain a fund balance in the General and Enterprise funds of 25% of personnel services and operating expenditures which serves to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortages or unpredicted spikes in expenditures.
- The City will strive to ensure that personal and operating costs do not exceed recurring revenues; that is, recurring expenses will not be funded with non-recurring revenue.
- It will be the City's highest priority to maintain current service levels for all essential services.
- Employee positions are fully funded.

Revenues

- The City will strive to maintain diversified revenues for the sake of fiscal stability and to most equitably distribute the cost of services.
- The City will set user-fees for all enterprise funds at a level that fully supports the total direct and indirect cost of the activity.
- A portion of the cost of non-enterprise activities may be considered for subsidy provided that such action is consistent with the interests of the City and with all legal requirements.
- The use of one-time revenues to fund ongoing expenditures is discouraged.

Budget

- The City will abide by a structured budget process and comply with the "Truth in Millage" state statute which regulates taxing authorities in the millage assessment process.
- Budgets are considered balanced when revenues and appropriations from the fund (if applicable) equal expenditures and appropriations to the fund (if applicable).
- Recurring revenues should be sufficient to pay for all recurring costs thus avoiding the use of non-recurring revenues and fund balances to fund such costs.
- The City will adhere to all Federal, State, and local legal requirements related to the operating budget.
- The City will maintain a budgetary control system to ensure budgetary compliance.
- All fund balances will be presented in the annual budget.
- The City will attempt to avoid layoffs of permanent employees in order to balance the budget.

Purchasing

- The City Manager is authorized to purchase or to contract for all commodities and services which do not exceed $50,000; those in excess require written bids and Commission approval.
- Regarding bids, the City of Winter Springs intends to secure a source of supply for item(s) or services(s) at the lowest price; early and satisfactory manufacture; and prompt, convenient service and shipment.
- Purchase orders over $5,000 must be approved by the City Manager.
- Purchases for commodities and services over $10,000 require three quotes unless a sole source vendor is being utilized or the City is piggy-backing off another governmental agency.

Investments and Cash Management

- Cash and investments are managed in accordance with the City's investment policy while providing for liquidity to meet the City's needs in a sound and prudent manner.
- The City administers a cash management and investment program that seeks to maximize, in order of priority, the preservation of funds, liquidity, and interest earnings over its cash and investments.
- The City will collect revenues aggressively, including past-due bills and may utilize a collection agency to accomplish this.

Capital Assets

- The budget will provide for the maintenance and replacement of capital assets which are defined as expenditures which equal or exceed $5,000.
- The City has a five-year Capital Improvements Plan (CIP) which it annually reviews and updates to ensure that all necessary capital improvements are being incorporated. This plan is a multi-year prioritized schedule of capital improvements (which equal or exceed $50,000) by intended year of purchase or commencement, the amount of expenditure per year, method of financing and annual operating costs.
- Assets will be inventoried annually. Assessment as to the condition of all major capital assets is routinely evaluated by the respective departments.
- When appropriate, surplus and obsolete property will be disposed of at public auction.

Debt Management

- There are no limitations placed on the amount of debt the City may issue either by the City's charter, code of ordinances or State statute.
- The City shall manage debt issuance and obligations according to sound public fiscal management principles so that the City is able to provide needed capital improvements and maintain services at adopted levels of service (LOS).
- Debt service - managed to ensure that timely payment of principal and interest is made and that bond covenants are met so as to maximize efficiency and creditworthiness.
- General obligation debt will not be used to finance the activities of enterprise funds.
- The term of any bonds shall not exceed the useful life of the expenditures being financed.
- Long-term debt will not be utilized to fund current and ongoing operations.
- For long-term debt, the City uses financial advisors independent of bond brokerage houses and independent bond counsel to determine the best method of financing.
- The City will maintain an adequate debt service fund for each bond issue.
- See Debt Service section for a list of criteria for managing debt financing and selecting revenues to finance public facilities.

Pension Plan

- Employees become plan participants on the first day of the month immediately following the date 30 days after the first day of employment.
- The City will provide sufficient funding to the pension plan in order to ensure that the plan will be able to fully meet its obligations to retired employees on a timely basis. Accordingly, the City will retain independent actuarial advisors to provide the minimum annual required contribution for both employer and employee.
- The Defined Benefit (DB) plan is closed to employees hired after October 1, 2011. DB Employees have a required contribution rate of 5%. For employees hired after October 1, 2011, the City contributes 5% to a Defined Contribution (DC) plan with eligibility for an additional 2.5% matching contribution.

GENERAL FUND

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GENERAL FUND FISCAL POLICY TESTS

OPERATING COVERAGE

Recurring Revenue		$25,262,907
Total Expenditures	$26,614,195	
LESS (Non-Recurring):		
Capital Expenditures	($1,054,456)	
Community Development - Zoning LDC Updates	($125,000)	
Facility Condition Assessment - Asset Evaluation	($75,000)	
Discretionary - UCF Incubator	($75,000)	
Overhead Allocation Model Refresh	($35,000)	
Recurring Personnel and Operating Expenditures	$25,249,739	($25,249,739)
Effect on Fund Balance - OPERATING COVERAGE		$13,168

CAPITAL COVERAGE

LESS:	
Capital Expenditures	($1,054,456)
Community Development - Zoning LDC Updates	($125,000)
Facility Condition Assessment - Asset Evaluation	($75,000)
Discretionary - UCF Incubator	($75,000)
Overhead Allocation Model Refresh	($35,000)
Effect on Fund Balance - CAPITAL COVERAGE	($1,364,456)
TOTAL EFFECT ON FUND BALANCE	**($1,351,288)**

FUND BALANCE

Projected Beginning Fund Balance	$9,596,593
Appropriation TO (FROM) Fund Balance	**($1,351,288)**
Projected Ending Fund Balance	$8,245,305

Ending Fund Balance Designations:	
90-day / 25% Operating Reserve	$6,312,435
Economic Development/Capital	$1,932,870
Projected Total Ending Fund Balance	**$8,245,305**

GENERAL FUND

Sources and Applications by Classification

Source	*Actuals FY 24*	*% of Total*	*Original Budget FY 25*	*% of Total*	*Budget FY 26*	*% of Total*
Ad Valorem Tax	$8,031,892	23.5%	$9,420,926	35.3%	$9,959,815	37.4%
Utility Tax	$3,909,907	11.4%	$3,849,900	14.4%	$4,097,048	15.4%
Intergovernment - Half-Cent	$2,943,169	8.6%	$3,106,716	11.6%	$2,830,000	10.6%
Franchise Fee	$2,694,583	7.9%	$2,917,296	10.9%	$2,719,800	10.2%
Intergovernment - Rev Sharing	$1,853,122	5.4%	$1,813,539	6.8%	$1,600,000	6.0%
Communication Service Tax	$1,506,692	4.4%	$1,547,394	5.8%	$1,650,000	6.2%
Interfund Transfers In	$10,751,268	31.4%	$737,008	2.8%	$814,908	3.1%
Charges for Service	$723,860	2.1%	$568,954	2.1%	$618,086	2.3%
Miscellaneous	$1,461,220	4.3%	$406,000	1.5%	$703,950	2.6%
Fines & Forfeitures	$120,805	0.4%	$99,600	0.4%	$100,000	0.4%
Other Taxes	$144,280	0.4%	$90,000	0.3%	$120,000	0.5%
Licenses & Permits	$15,540	0.0%	$23,200	0.1%	$27,000	0.1%
Intergovernment - Other	$93,303	0.3%	$76,095	0.3%	$22,300	0.1%
Approp from Fund	**$0**	**0.0%**	**$2,034,400**	**7.6%**	**$1,351,288**	**5.1%**
Total Sources	$34,249,641	100.0%	$26,691,028	100.0%	$26,614,195	100.0%

Application	*Actuals FY 24*	*% of Total*	*Original Budget FY 25*	*% of Total*	*Budget FY 26*	*% of Total*
Personnel	$13,714,126	40.0%	$15,057,514	56.4%	$16,163,480	60.7%
Other Operating	$1,510,220	4.4%	$2,481,542	9.3%	$2,460,960	9.2%
Repair and Maintenance	$1,630,188	4.8%	$2,086,595	7.8%	$1,738,710	6.5%
Capital Outlay	$911,976	2.7%	$1,893,285	7.1%	$1,054,456	4.0%
Services	$1,021,047	3.0%	$1,586,128	5.9%	$1,607,553	6.0%
Interfund Transfers Out	$11,710,000	34.2%	$1,215,000	4.6%	$1,275,000	4.8%
Supplies	$591,629	1.7%	$1,018,229	3.8%	$941,310	3.5%
Utilities	$853,078	2.5%	$1,001,739	3.8%	$997,298	3.7%
Fuel	$278,012	0.8%	$275,996	1.0%	$300,428	1.1%
Grants & Aids	$56,200	0.2%	$75,000	0.3%	$75,000	0.3%
Approp to Fund	**$1,812,620**	**5.3%**	**$0**	**0.0%**	**$0**	**0.0%**
Debt Service	$160,545	0.5%	$0	0.0%	$0	0.0%
Total Applications	$34,249,641	100.0%	$26,691,028	100.0%	$26,614,195	100.0%

GENERAL FUND

Sources and Applications by Function

Source	*Actuals FY 24*	*% of Total*	*Original Budget FY 25*	*% of Total*	*Budget FY 26*	*% of Total*
Non-Department	$32,430,082	94.7%	$23,276,009	87.2%	$23,706,843	89.1%
Finance	$894,848	2.6%	$737,008	2.8%	$814,908	3.1%
Parks & Recreation	$312,362	0.9%	$314,294	1.2%	$421,682	1.6%
Police	$209,716	0.6%	$153,645	0.6%	$100,000	0.4%
Public Works	$245,995	0.7%	$99,492	0.4%	$136,974	0.5%
Community Development	$28,027	0.1%	$38,200	0.1%	$42,000	0.2%
Executive & Legislative	$55,360	0.2%	$37,980	0.1%	$40,500	0.2%
Information & General Services	$73,251	0.2%	$0	0.0%	$0	0.0%
Approp from Fund	**$0**	**0.0%**	**$2,034,400**	**7.6%**	**$1,351,288**	**5.1%**
Total Sources	$34,249,641	100.0%	$26,691,028	100.0%	$26,614,195	94.9%

Application	*Actuals FY 24*	*% of Total*	*Budget FY 25*	*% of Total*	*Budget FY 26*	*% of Total*
Police	$8,939,992	26.1%	$10,526,468	39.4%	$10,982,008	41.3%
Information & General Services	$3,826,553	11.2%	$4,706,467	17.6%	$4,866,889	18.3%
Parks & Recreation	$3,149,968	9.2%	$3,541,780	13.3%	$3,167,444	11.9%
Community Development	$1,987,860	5.8%	$2,765,874	10.4%	$2,440,750	9.2%
Public Works	$1,281,531	3.7%	$1,789,587	6.7%	$1,596,571	6.0%
Finance	$1,808,719	5.3%	$1,763,715	6.6%	$1,858,257	7.0%
General Government	$10,814,044	31.6%	$792,946	3.0%	$855,295	3.2%
Executive & Legislative	$628,354	1.8%	$804,191	3.0%	$846,981	3.2%
Approp to Fund	**$1,812,620**	**5.3%**	**$0**	**0.0%**	**$0**	**0.0%**
Total Applications	$34,249,641	100.0%	$26,691,028	100.0%	$26,614,195	100.0%

GENERAL FUND - SOURCES

Revenues & Transfers - Non-Departmental

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
00 Non-Department						
311000	Ad Valorem	$7,391,163	$8,031,892	$9,420,926	$9,420,926	$9,959,815
	Total Ad Valorem Tax	$7,391,163	$8,031,892	$9,420,926	$9,420,926	$9,959,815
314100	Electricity Tax	$3,300,009	$3,280,376	$3,200,000	$3,200,000	$3,400,000
314300	Water Utility Tax	$475,621	$537,030	$560,000	$560,000	$594,048
314400	Gas Tax	$53,137	$57,759	$56,900	$56,900	$64,000
314800	Propane	$41,939	$34,742	$33,000	$33,000	$39,000
	Total Utility Tax	$3,870,706	$3,909,907	$3,849,900	$3,849,900	$4,097,048
315000	Communication Services	$1,426,316	$1,506,692	$1,547,394	$1,547,394	$1,650,000
	Total Communication Service Tax	$1,426,316	$1,506,692	$1,547,394	$1,547,394	$1,650,000
323100	Electricity	$2,555,236	$2,488,538	$2,700,000	$2,700,000	$2,500,000
323700	Solid Waste / Commercial	$129,918	$105,716	$120,300	$120,300	$120,000
323710	Solid Waste / Residential	$52,568	$53,002	$48,996	$48,996	$52,800
323400	Gas	$49,679	$47,327	$48,000	$48,000	$47,000
	Total Franchise Fee	$2,787,401	$2,694,583	$2,917,296	$2,917,296	$2,719,800
331390	Federal Grant - Other Phys. Environ.	$0	$0	$0	$74,520	$0
335120	Revenue Sharing	$1,937,830	$1,853,122	$1,813,539	$1,813,539	$1,600,000
335140	Mobile Home License Tax	$9,890	$17,782	$9,550	$9,550	$9,800
335150	Alcoholic Beverage License	$12,500	$12,283	$12,500	$12,500	$12,500
335180	Gov't Half Cent Sales Tax	$3,108,945	$2,943,169	$3,106,716	$3,106,716	$2,830,000
	Total Intergovernment	$5,069,165	$4,826,356	$4,942,305	$5,016,825	$4,452,300
339000	Pymts fr Other Local in Lieu of Taxes	$5,000	$5,000	$5,000	$5,000	$5,000
341300	Admin Svc Fees	$99,275	$98,432	$102,188	$102,188	$98,280
343945	NSF	$0	$20	$0	$0	$0
361100/361300	Investment (realized/unrealized)	$676,874	$1,017,071	$175,000	$175,000	$330,000
362000	Misc Rents	$450	$150	$0	$0	$0
362100	Cell Tower City Hall	$113,272	$113,771	$104,000	$104,000	$113,000
362101	Cell Tower Shore Drive	$121,050	$144,620	$104,000	$104,000	$140,000
364100	Auction Proceeds	$8,138	$23,159	$0	$0	$0
369300	Settlements & Collections	$0	$6,000	$0	$0	$0
369301	Settlement Insurance Proceeds	$127,791	$14,971	$0	$0	$0
369900	Misc Revenue	$52,729	$9,032	$0	$0	$0
369910	Motor Fuel Tax Rebate	$12,249	$27,726	$18,000	$18,000	$21,600
	Total Other	$1,216,828	$1,459,952	$508,188	$508,188	$707,880
316000	Local Business	$183,369	$700	$90,000	$90,000	$120,000
	Other Taxes	$183,369	$700	$90,000	$90,000	$120,000
381180	From Sewer Plant Replcmnt ARPA SRFL	$0	$10,000,000	$0	$0	$0
	Total Interfund Transfers In	$0	$10,000,000	$0	$0	$0
	Total Non-Departmental Sources	$21,944,948	$32,430,082	$23,276,009	$23,350,529	$23,706,843

GENERAL FUND - SOURCES

Revenues & Transfers - Departmental

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
12 Executive & Legislative						
341300	Admin Svc Fees	$27,290	$55,360	$37,980	$37,980	$40,500
	Total Ad Valorem Tax	$27,290	$55,360	$37,980	$37,980	$40,500
13 Finance						
316000	Local Business	($18,603)	$143,580	$0	$0	$0
381410	From Water Sewer Utility	$764,064	$751,268	$737,008	$737,008	$814,908
	Total Utility Tax	$745,461	$894,848	$737,008	$737,008	$814,908
15 Community Development						
322010	Zoning	$18,055	$8,850	$13,500	$13,500	$14,000
322020	Site Plan	$16,025	$6,250	$8,300	$8,300	$9,000
322910	Arbor Permits	$0	$180	$1,400	$1,400	$4,000
341301	Admin Svc Fees - County Impact	$5,444	$12,647	$15,000	$15,000	$15,000
366000	Misc Private Donations	$0	$100	$0	$0	$0
	Total Community Development	$39,524	$28,027	$38,200	$38,200	$42,000
16 Information & General Services						
347400	Community Events	$0	($3,804)	$0	$0	$0
366000	Misc Private Donations	$70,499	$77,055	$0	$0	$0
383200	SBITA - Financial Arrangements	$248,551	$0	$0	$0	$0
	Total Information Services	$319,050	$73,251	$0	$0	$0
21 Police						
329500	Golf Cart Reg Fee	$110	$260	$0	$0	$0
331200	Federal Grant - Public Safety	$0	$1,300	$0	$17,227	$0
334200	State Grant - Public Safety	$0	$61,938	$54,045	$54,045	$0
337200	Grant - Public Safety	$0	$0	$0	$6,000	$0
341300	Admin Svc Fees	$121	$32	$0	$0	$0
342100	Law Enforcement	$0	$500	$0	$0	$0
342102	Law Enforcement - Code	$275	$12,193	$0	$0	$0
351500	Traffic	$96,396	$118,290	$99,600	$99,600	$100,000
354200	Law Enforcement	$400	$2,515	$0	$0	$0
369900	Misc Revenue	$7,964	$12,688	$0	$0	$0
383200	SBITA - Financial Arrangements	$419,186	$0	$0	$0	$0
	Total Police	$524,452	$209,716	$153,645	$176,872	$100,000
41 Public Works						
344910	ROW Maintenance	$99,492	$74,619	$99,492	$99,492	$99,492
344930	Street Lighting	$0	$168,376	$0	$0	$37,482
369900	Misc Revenue	$0	$3,000	$0	$0	$0
	Total Public Works	$99,492	$245,995	$99,492	$99,492	$136,974
72 Parks & Recreation						
341300	Admin Svc Fees	$705	$855	$0	$0	$0
347201	Civic Center	$15,081	$14,733	$10,800	$10,800	$5,000
347202	Pavillion	$59,266	$60,539	$57,000	$57,000	$45,000
347203	Fields	$47,679	$50,067	$47,500	$47,500	$47,500
347204	Senior Ctr - Pool	$17,065	$15,040	$13,000	$13,000	$11,000
347205	Senior Ctr - Annual	$14,480	$13,360	$13,000	$13,000	$11,000
347208	Summer Camp	$66,805	$64,348	$73,125	$73,125	$99,450
347209	Programs	$10,466	$3,328	$10,000	$10,000	$2,500
347211	Partnership League	$65,325	$62,691	$69,869	$69,869	$70,382
347212	Pickleball	$0	$20,524	$20,000	$20,000	$35,500
347400	Community Events	$39	$0	$0	$0	$0
366000	Misc Private Donations	$0	$6,877	$0	$91,380	$94,350
	Total Parks & Recreation	$296,911	$312,362	$314,294	$405,674	$421,682
	Total Dep'tal Sources	$2,052,180	$1,819,559	$1,380,619	$1,495,226	$1,556,064
	TOTAL GENERAL FUND SOURCES	**$23,997,128**	**$34,249,641**	**$24,656,628**	**$24,845,755**	**$25,262,907**

GENERAL FUND - APPLICATIONS

Expenditures & Transfers - Department Specific

DIV #	DEPARTMENT / DIVISION	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	Executive					
1100	Executive - Commission	$125,230	$159,900	$196,424	$192,924	$190,887
1200	Executive - City Manager	$366,196	$267,577	$373,267	$378,297	$414,986
1210	Executive - City Clerk	$186,338	$200,877	$234,500	$232,970	$241,108
		$677,764	**$628,354**	**$804,191**	**$804,191**	**$846,981**
	General Government					
1400	General Gov't - Legal Services	$303,159	$313,194	$305,800	$305,800	$330,800
1900	General Gov't - General	$1,445,460	$10,500,850	$487,146	$507,146	$524,495
		$1,748,619	**$10,814,044**	**$792,946**	**$812,946**	**$855,295**
	Finance					
1300	Finance - General	$771,524	$1,029,024	$1,026,707	$1,044,882	$1,043,349
1360	Finance - Utility Billing & Cust Svc	$653,101	$779,695	$737,008	$738,833	$814,908
		$1,424,625	**$1,808,719**	**$1,763,715**	**$1,783,715**	**$1,858,257**
	Information & General Services					
1600	Information & General Services - General	$1,317,655	$1,647,702	$1,986,081	$1,989,081	$2,125,868
1910	Information & General Services - City Hall	$19,467	$4,489	$15,130	$15,130	$9,980
1315	Information & General Services - Human Resources	$352,753	$408,906	$536,509	$533,509	$488,519
1920	Information & General Services - Risk Management	$2,749	$0	$0	$0	$0
1925	Information & General Services - Risk Management	$878,090	$964,619	$1,279,658	$1,279,658	$1,171,200
1935	Information & General Services - Facilities Maintenance	$387,047	$460,185	$685,879	$710,399	$840,418
7415	Information & General Services - Marketing & Events	$324,796	$340,652	$203,210	$203,210	$230,904
		$3,282,557	**$3,826,553**	**$4,706,467**	**$4,730,987**	**$4,866,889**
	Public Works					
4100	Public Works - Administration	$174,066	$186,624	$179,472	$179,472	$197,191
4110	Public Works - Roads and ROW Maint.	$3,125,372	$632,583	$893,147	$1,045,147	$918,965
1930	Public Works - Facilities Maintenance	$11	$227	$0	$0	$0
1940	Public Works - Fleet Maintenance	$272,715	$462,097	$716,968	$716,968	$480,415
		$3,572,164	**$1,281,531**	**$1,789,587**	**$1,941,587**	**$1,596,571**
	Community Development					
1500	Community Development - Administration	$89,282	$170,271	$325,362	$325,362	$303,210
1510	Community Development - Long Range Planning	$138,783	$112,200	$314,416	$314,416	$162,866
1520	Community Development - Urban Beautification	$1,036,782	$1,255,773	$1,554,426	$1,502,426	$1,403,004
1530	Community Development - Streetlighting	$469,207	$449,616	$571,670	$571,670	$571,670
		$1,734,054	**$1,987,860**	**$2,765,874**	**$2,713,874**	**$2,440,750**

GENERAL FUND - APPLICATIONS

Expenditures & Transfers - Department Specific

NUMBER	DEPARTMENT / DIVISION	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	Police					
2100	Police - Office of the Chief	$7,481,399	$8,021,316	$9,495,313	$9,513,540	$9,911,347
2110	Police - Criminal Investigations	$58,134	$125,357	$69,095	$63,095	$54,615
2120	Police - Community Services	$12,230	$13,652	$20,635	$20,635	$22,175
2130	Police - Operations	$164,254	$230,562	$407,407	$418,407	$488,631
2135	Police - Special Operations	$0	$138	$0	$0	$0
2140	Police - Support Services	$493,601	$501,874	$519,048	$519,048	$492,240
2150	Police - Code Enforcement	$50,935	$47,093	$14,970	$14,970	$13,000
		$8,260,553	**$8,939,992**	**$10,526,468**	**$10,549,695**	**$10,982,008**
	Fire					
		$0	**$0**	**$0**	**$0**	**$0**
	P & R - Operations					
7200	P & R - Administration	$189,317	$267,918	$321,759	$322,259	$173,000
7220	P & R - Athletics - Partnerships	$1,864	$32	$0	$0	$0
7230	P & R - Parks & Grounds	$1,784,716	$2,347,007	$2,494,886	$2,691,034	$2,139,217
7240	P & R - Programs	$158,001	$138,318	$203,794	$203,794	$202,856
7250	P & R - Seniors	$380,016	$396,693	$463,841	$463,841	$482,521
7400	P & R - Community Events	$0	$0	$57,500	$148,880	$169,850
		$2,513,914	**$3,149,968**	**$3,541,780**	**$3,829,808**	**$3,167,444**
	TOTAL GENERAL FUND APPLICATIONS	**$23,214,250**	**$32,437,021**	**$26,691,028**	**$27,166,803**	**$26,614,195**
	FUND BALANCE - October 1	$9,322,143	$10,105,021	$9,085,506	$11,917,641	$9,596,593
	Appropriation TO (FROM) Fund Balance	$782,878	$1,812,620	($2,034,400)	($2,321,048)	($1,351,288)
	FUND BALANCE - September 30	$10,105,021	$11,917,641	$7,051,106	$9,596,593	$8,245,305

GENERAL FUND - EXECUTIVE & LEGISLATIVE OVERVIEW

All Divisions

EXPENDITURES	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
Personnel Services	$525,358	$449,040	$592,316	$592,316	$680,980
Operating Expenses	$152,406	$148,411	$176,875	$175,175	$166,001
Transfers	$0	$0	$0	$0	$0
Capital Outlay	$0	$30,903	$35,000	$36,700	$0
TOTAL EXPENDITURES	**$677,764**	**$628,354**	**$804,191**	**$804,191**	**$846,981**

City Manager - 1200

City Manager	1	1	1	1
Administrative Assistant	1	1	1	1
Total	**2**	**2**	**2**	**2**

City Clerk - 1210

City Clerk	1	1	1	1
City Clerk Assistant	2	2	1	1
Total	**3**	**3**	**2**	**2**
TOTAL FULL-TIME PERSONNEL	**5**	**5**	**4**	**4**

Commission - Non-employee - 1100

Commissioners	5	5	5	5
Mayor	1	1	1	1
TOTAL	**6**	**6**	**6**	**6**
TOTAL NON-EMPLOYEE	**6**	**6**	**6**	**6**

GENERAL FUND - EXECUTIVE & LEGISLATIVE SUMMARY

All Divisions

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$301,634	$273,229	$399,772	$399,772	$432,925
510110	Base Wage - Mayor/Commission	$75,729	$74,931	$74,400	$74,400	$74,400
510140	Overtime	$5,506	$7,098	$7,000	$7,000	$3,500
520200	FICA	$26,901	$26,409	$31,189	$31,189	$33,104
520220	Pension DB	$61,514	$0	$0	$0	$0
520225	Pension DC	$9,043	$17,260	$27,722	$27,722	$84,867
520230	Health Insurance	$43,157	$49,046	$51,350	$51,350	$51,302
520240	Workers' Comp	$1,874	$1,067	$883	$883	$882
	Total Payroll	$525,358	$449,040	$592,316	$592,316	$680,980
530310	Professional	$2,513	$2,756	$11,200	$10,630	$5,000
530314	Consulting	$16,000	$48,000	$48,000	$48,000	$48,000
530315	Pre/Post Employment	$72,062	$35,856	$62	$62	$62
530341	Other Svcs - Contract / Admin	$1,023	$1,947	$4,500	$4,500	$3,750
530411	Communication - Phone	$4,737	$5,277	$7,260	$7,830	$8,880
545300	R&M Mach & Equip	$280	$0	$0	$0	$0
550510	Office	$5,454	$1,711	$1,425	$1,425	$1,825
550520	Operating	$6,398	$1,848	$11,850	$11,850	$2,900
550525	Operating - Small Tools	$940	$0	$0	$0	$0
555400	Travel & Per Diem	$5,011	$11,044	$21,628	$21,628	$25,589
555420	Postage / Freight	$691	$350	$808	$808	$688
555470	Printing / Binding	$130	$0	$1,125	$1,125	$4,125
555480	Promotional / Advertising	$11,161	$11,265	$17,990	$17,990	$13,941
555481	Promo - Employee Relations	$1,190	$4,654	$3,000	$3,000	$3,000
555540	Dues/Reg/Pub	$17,466	$16,878	$39,227	$39,227	$41,691
555550	Training	$1,150	$625	$7,300	$5,600	$5,050
555551	Educational Incentive	$0	$0	$1,500	$1,500	$1,500
580820	Grants/Aids - Econ Dev	$6,200	$6,200	$0	$0	$0
	Total Operating	$152,406	$148,411	$176,875	$175,175	$166,001
560641	Mach & Equip - Vehicles	$0	$30,903	$35,000	$36,700	$0
	Total Capital	$0	$30,903	$35,000	$36,700	$0
	TOTAL EXECUTIVE/LEGISLATIVE	$677,764	$628,354	$804,191	$804,191	$846,981

Executive & Legislative 12

Commission 1100

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510110	Base Wage - Mayor/Commission	$75,729	$74,931	$74,400	$74,400	$74,400
520200	FICA	$5,082	$5,732	$5,692	$5,692	$5,692
520240	Workers' Comp	$276	$126	$200	$200	$142
	Total Payroll	$81,087	$80,789	$80,292	$80,292	$80,234
530314	Consulting	$16,000	$48,000	$48,000	$48,000	$48,000
530411	Communication - Phone	$3,920	$4,480	$5,760	$5,760	$5,760
550520	Operating	$607	$532	$9,850	$9,850	$900
555400	Travel & Per Diem	$1,956	$6,643	$17,320	$17,320	$18,265
555470	Printing / Binding	$130	$0	$1,125	$1,125	$4,125
555480	Promotional / Advertising	$392	$602	$4,400	$4,400	$901
555540	Dues/Reg/Pub	$14,938	$12,654	$29,677	$26,177	$32,702
580820	Grants/Aids - Economic Dev	$6,200	$6,200	$0	$0	$0
	Total Operating	$44,143	$79,111	$116,132	$112,632	$110,653
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$125,230	$159,900	$196,424	$192,924	$190,887

Executive & Legislative 12

City Manager 1200

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$181,384	$141,976	$265,483	$265,483	$288,761
510140	Overtime	$2,347	$3,810	$2,000	$2,000	$0
520200	FICA	$12,909	$10,907	$15,222	$15,222	$16,382
520220	Pension DB	$61,514	$0	$0	$0	$0
520225	Pension DC	$3,559	$10,540	$19,912	$19,912	$74,053
520230	Health Insurance	$16,910	$16,894	$20,000	$20,000	$16,200
520240	Workers' Comp	$1,387	$838	$452	$452	$492
	Total Payroll	$280,010	$184,965	$323,069	$323,069	$395,888
530315	Pre/Post Employment	$72,062	$35,856	$0	$0	$0
530411	Communication - Phone	$817	$797	$540	$2,070	$2,160
550510	Office	$1,021	$1,516	$1,100	$1,100	$1,500
550520	Operating	$5,791	$1,316	$2,000	$2,000	$2,000
550525	Operating - Small Tools	$940	$0	$0	$0	$0
555400	Travel & Per Diem	$2,341	$4,401	$2,308	$2,308	$3,824
555420	Postage / Freight	$395	$95	$350	$350	$350
555480	Promotional / Advertising	$0	$43	$0	$0	$0
555481	Promo - Employee Relations	$1,190	$4,654	$3,000	$3,000	$3,000
555540	Dues/Reg/Pub	$1,329	$3,031	$1,900	$5,400	$2,264
555550	Training	$300	$0	$4,000	$2,300	$4,000
	Total Operating	$86,186	$51,709	$15,198	$18,528	$19,098
560641	Mach & Equip - Vehicles	$0	$30,903	$35,000	$36,700	$0
	Total Capital	$0	$30,903	$35,000	$36,700	$0
	TOTAL	$366,196	$267,577	$373,267	$378,297	$414,986

Executive & Legislative 12

City Clerk 1210

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$120,250	$131,253	$134,289	$134,289	$144,164
510140	Overtime	$3,159	$3,288	$5,000	$5,000	$3,500
520200	FICA	$8,910	$9,770	$10,275	$10,275	$11,030
520225	Pension DC	$5,484	$6,720	$7,810	$7,810	$10,814
520230	Health Insurance	$26,247	$32,152	$31,350	$31,350	$35,102
520240	Workers' Comp	$211	$103	$231	$231	$248
	Total Payroll	$164,261	$183,286	$188,955	$188,955	$204,858
530310	Professional	$2,513	$2,756	$11,200	$10,630	$5,000
530315	Pre/Post Employment	$0	$0	$62	$62	$62
530341	Other Svcs - Contract / Admin	$1,023	$1,947	$4,500	$4,500	$3,750
530411	Communication - Phone	$0	$0	$960	$0	$960
545300	R&M Mach & Equip	$280	$0	$0	$0	$0
550510	Office	$4,433	$195	$325	$325	$325
555400	Travel & Per Diem	$714	$0	$2,000	$2,000	$3,500
555420	Postage / Freight	$296	$255	$458	$458	$338
555480	Promotional / Advertising	$10,769	$10,620	$13,590	$13,590	$13,040
555540	Dues/Reg/Pub	$1,199	$1,193	$7,650	$7,650	$6,725
555550	Training	$850	$625	$3,300	$3,300	$1,050
555551	Educational Incentive	$0	$0	$1,500	$1,500	$1,500
	Total Operating	$22,077	$17,591	$45,545	$44,015	$36,250
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$186,338	$200,877	$234,500	$232,970	$241,108

GENERAL FUND - GENERAL GOVERNMENT OVERVIEW

All Divisions

EXPENDITURES	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
Personnel Services	$981,913	$452,581	$0	$0	$0
Operating Expenses	($933,294)	($928,537)	($422,054)	($402,054)	($419,705)
Transfers	$1,700,000	$11,290,000	$1,215,000	$1,215,000	$1,275,000
Capital Outlay	$0	$0	$0	$0	$0
TOTAL EXPENDITURES	**$1,748,619**	**$10,814,044**	**$792,946**	**$812,946**	**$855,295**

GENERAL FUND - GENERAL GOVERNMENT SUMMARY

All Divisions

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
520220	Pension DB	$981,913	$452,581	$0	$0	$0
	Total Payroll	$981,913	$452,581	$0	$0	$0
530311	Legal	$296,959	$309,766	$298,800	$298,800	$298,800
530312	Financial	$6,200	$3,428	$7,000	$7,000	$7,000
530313	Labor Relations	$0	$0	$0	$0	$25,000
530314	Consulting	$18,712	$4,755	$70,000	$90,000	$35,000
530340	Other Svcs	$2,259	$0	$16,600	$16,600	$16,600
530341	Other Svcs - Contract / Admin	($1,312,324)	($1,315,300)	($1,309,165)	($1,309,165)	($1,309,165)
530343	Other Svcs - Banking	$4,600	$8,914	$7,060	$7,060	$7,060
555440	Rent / Lease	$300	$300	$600	$600	$0
580820	Grants/Aids - Private	$50,000	$50,000	$75,000	$75,000	$75,000
599100	Contingency	$0	$9,600	$412,051	$412,051	$425,000
	Total Operating	($933,294)	($928,537)	($422,054)	($402,054)	($419,705)
591202	To 1999 Debt Service	$1,275,000	$1,290,000	$1,215,000	$1,215,000	$1,275,000
591305	To Excellence in Customer Service	$365,000	$0	$0	$0	$0
591410	To Water Sewer Utility	$40,000	$10,000,000	$0	$0	$0
591411	To Stormwater	$20,000	$0	$0	$0	$0
		$1,700,000	$11,290,000	$1,215,000	$1,215,000	$1,275,000
	Total Capital	$0	$0	$0	$0	$0
	TOTAL GENERAL GOVERNMENT	$1,748,619	$10,814,044	$792,946	$812,946	$855,295

General Government 19

Legal Services 1400

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	Total Payroll	$0	$0	$0	$0	$0
530311	Legal	$296,959	$309,766	$298,800	$298,800	$298,800
530312	Financial	$6,200	$3,428	$7,000	$7,000	$7,000
530313	Labor Relations	$0	$0	$0	$0	$25,000
	Total Operating	$303,159	$313,194	$305,800	$305,800	$330,800
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$303,159	$313,194	$305,800	$305,800	$330,800

General Government 19

General Government 1900

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
520220	Pension DB	$981,913	$452,581	$0	$0	$0
	Total Payroll	$981,913	$452,581	$0	$0	$0
530314	Consulting	$18,712	$4,755	$70,000	$90,000	$35,000
530340	Other Svcs	$2,259	$0	$16,600	$16,600	$16,600
530341	Other Svcs - Contract / Admin	($1,312,324)	($1,315,300)	($1,309,165)	($1,309,165)	($1,309,165)
530343	Other Svcs - Banking	$4,600	$8,914	$7,060	$7,060	$7,060
555440	Rent / Lease	$300	$300	$600	$600	$0
580820	Grants/Aids - Private	$50,000	$50,000	$75,000	$75,000	$75,000
599100	Contingency (incl sick-leave buy-back)	$0	$9,600	$412,051	$412,051	$425,000
	Total Operating	($1,236,453)	($1,241,731)	($727,854)	($707,854)	($750,505)
591202	To 1999 Debt Service	$1,275,000	$1,290,000	$1,215,000	$1,215,000	$1,275,000
591305	To Excellence in Customer Service	$365,000	$0	$0	$0	$0
591410	To Water Sewer Utility	$40,000	$10,000,000	$0	$0	$0
591411	To Stormwater	$20,000	$0	$0	$0	$0
	Total Transfers	$1,700,000	$11,290,000	$1,215,000	$1,215,000	$1,275,000
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$1,445,460	$10,500,850	$487,146	$507,146	$524,495

GENERAL FUND - FINANCE OVERVIEW

All Divisions

Human Resources and Risk Management Departments were redirected to the Information and General Services Department.

EXPENDITURES	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
Personnel Services	$1,093,632	$1,432,652	$1,488,804	$1,488,804	$1,583,701
Operating Expenses	$333,742	$373,673	$274,911	$294,911	$274,556
Transfers	$0	$0	$0	$0	$0
Capital Outlay	$0	$0	$0	$0	$0
TOTAL EXPENDITURES	**$1,427,374**	**$1,806,325**	**$1,763,715**	**$1,783,715**	**$1,858,257**

General - 1300

Finance Director	1	1	1		1
Finance Manager/Controller	1		1		1
Asst. Finance Director		1			
Budget Manager	1	1	1		1
Procurement Manager	1	1	1		1
Accountant	2	3	2		2
Sr. Business Analyst			1		
Business Analyst	2	2	1		2
Financial Analyst	1	1			
AP Coordinator	1	1	1		1
Payroll Accountant			1		1
Total	**10**	**11**	**10**		**10**

Utility Billing - 1360

Utility Services Manager	1	1			
Customer Service Supervisor	1	1	1		1
Billing Supervisor	1	1			1
Billing Specialist	1	1	2		1
Customer Service Rep	2	2	3		4
Total	**6**	**6**	**6**		**7**

TOTAL FULL-TIME PERSONNEL	**16**	**17**	**16**		**17**

Utility Billing - Part-Time - 1360

Customer Service Rep	2.90	2.90	2.19		0.73
Total	**2.90**	**2.90**	**2.19**		**0.73**

TOTAL PART-TIME PERSONNEL	**2.90**	**2.90**	**2.19**		**0.73**

GENERAL FUND - FINANCE SUMMARY

All Divisions

Human Resources and Risk Management Departments were redirected to the Information and General Services Department.

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$869,942	$1,100,750	$1,114,421	$1,114,421	$1,176,075
510140	Overtime	$12,026	$10,155	$6,646	$6,646	$6,000
520200	FICA	$65,156	$80,597	$75,709	$75,709	$88,401
520220	Pension DB	$7,393	$7,843	$0	$0	$0
520225	Pension DC	$35,038	$57,365	$77,173	$77,173	$80,232
520230	Health Insurance	$102,621	$175,102	$212,950	$212,950	$231,011
520240	Workers' Comp	$1,456	$840	$1,905	$1,905	$1,982
	Total Payroll	$1,093,632	$1,432,652	$1,488,804	$1,488,804	$1,583,701
530312	Financial	$17,500	$17,500	$18,375	$18,375	$18,375
530314	Consulting	$3,550	$20,243	$10,000	$30,000	$10,000
530315	Pre/Post Employment	$36,862	$473	$1,570	$1,570	$1,444
530320	Accounting / Auditing	$20,000	$159,112	$49,000	$52,850	$50,500
530340	Other Svcs	$516	$30	$750	$750	$750
530341	Other Svcs - Contract / Admin	$149,718	$42,743	$34,244	$33,494	$30,500
530342	Other Svcs - Maint / Licenses	$5,091	$22,025	$24,256	$24,256	$24,245
530411	Communication - Phone	$170	$2,844	$5,076	$5,076	$5,076
550510	Office	$4,361	$4,550	$4,800	$4,700	$4,800
550520	Operating	$1,926	$1,980	$2,000	$2,000	$2,000
550525	Operating - Small Tools	$523	$9,122	$5,200	$7,200	$4,400
550527	Operating - Apparel	$283	$102	$1,000	$1,000	$1,000
555400	Travel & Per Diem	$0	$0	$2,250	$2,250	$1,000
555420	Postage / Freight	$81,249	$92,652	$101,300	$101,300	$101,300
555480	Promotional / Advertising	$3,665	$833	$4,000	$1,000	$5,400
555490	Not Otherwise Classified	$5	$45	$0	$0	$0
555540	Dues/Reg/Pub	$950	$861	$1,890	$1,890	$4,566
555550	Training	$4,624	$1,307	$9,200	$7,200	$9,200
	Total Operating	$333,742	$373,673	$274,911	$294,911	$274,556
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL FINANCE	$1,427,374	$1,806,325	$1,763,715	$1,783,715	$1,858,257

Finance 13

Finance - General 1300

Human Resources and Risk Management Departments were redirected to the Information and General Services Department.

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$453,766	$676,828	$692,445	$692,445	$733,460
510140	Overtime	$9,800	$4,641	$3,646	$3,646	$1,000
520200	FICA	$34,072	$48,966	$43,739	$43,739	$54,941
520220	Pension DB	$7,393	$7,843	$0	$0	$0
520225	Pension DC	$15,161	$35,595	$51,947	$51,947	$49,381
520230	Health Insurance	$50,256	$103,757	$147,138	$147,138	$120,656
520240	Workers' Comp	$839	$514	$1,182	$1,182	$1,225
	Total Payroll	$571,287	$878,144	$940,097	$940,097	$960,663
530312	Financial	$17,500	$17,500	$18,375	$18,375	$18,375
530314	Consulting	$3,550	$20,243	$10,000	$30,000	$10,000
530315	Pre/Post Employment	$36,625	$406	$565	$565	$565
530320	Accounting / Auditing	$10,000	$79,556	$24,500	$26,425	$25,250
530341	Other Svcs - Contract / Admin	$117,695	$15,900	$7,500	$6,750	$0
530411	Communication - Phone	$170	$692	$480	$480	$480
550510	Office	$2,483	$3,184	$2,800	$2,800	$2,800
550520	Operating	$1,132	$839	$2,000	$2,000	$2,000
550525	Operating - Small Tools	$523	$7,145	$1,500	$3,500	$1,500
555400	Travel & Per Diem	$0	$0	$2,200	$2,200	$950
555420	Postage / Freight	$2,100	$2,489	$3,600	$3,600	$3,600
555480	Promotional / Advertising	$3,665	$833	$4,000	$1,000	$5,400
555540	Dues/Reg/Pub	$950	$861	$1,890	$1,890	$4,566
555550	Training	$3,844	$1,232	$7,200	$5,200	$7,200
	Total Operating	$200,237	$150,880	$86,610	$104,785	$82,686
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$771,524	$1,029,024	$1,026,707	$1,044,882	$1,043,349

Finance 13

Utility Billing 1360

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$416,176	$423,922	$421,976	$421,976	$442,615
510140	Overtime	$2,226	$5,514	$3,000	$3,000	$5,000
520200	FICA	$31,084	$31,631	$31,970	$31,970	$33,460
520225	Pension DC	$19,877	$21,770	$25,226	$25,226	$30,851
520230	Health Insurance	$52,365	$71,345	$65,812	$65,812	$110,355
520240	Workers' Comp	$617	$326	$723	$723	$757
	Total Payroll	$522,345	$554,508	$548,707	$548,707	$623,038
530315	Pre/Post Employment	$237	$67	$1,005	$1,005	$879
530320	Accounting / Auditing	$10,000	$79,556	$24,500	$26,425	$25,250
530340	Other Svcs	$516	$30	$750	$750	$750
530341	Other Svcs - Contract / Admin	$32,023	$26,843	$26,744	$26,744	$30,500
530342	Other Svcs - Maint / Licenses	$5,091	$22,025	$24,256	$24,256	$24,245
530411	Communication - Phone	$0	$2,152	$4,596	$4,596	$4,596
550510	Office	$1,878	$1,011	$2,000	$1,900	$2,000
550520	Operating	$794	$1,141	$0	$0	$0
550525	Operating - Small Tools	$0	$1,977	$3,700	$3,700	$2,900
550527	Operating - Apparel	$283	$102	$1,000	$1,000	$1,000
555400	Travel & Per Diem	$0	$0	$50	$50	$50
555420	Postage / Freight	$79,149	$90,163	$97,700	$97,700	$97,700
555490	Not Otherwise Classified	$5	$45	$0	$0	$0
555550	Training	$780	$75	$2,000	$2,000	$2,000
	Total Operating	$130,756	$225,187	$188,301	$190,126	$191,870
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$653,101	$779,695	$737,008	$738,833	$814,908

GENERAL FUND - INFORMATION & GENERAL SERVICES OVERVIEW

All Divisions

The Human Resources, Risk Management and Facilities Maintenance divisions were redirected to the Information and General Services Department. Marketing and Events is now in the Community Events Park's department.

EXPENDITURES	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
Personnel Services	$1,084,892	$1,387,446	$1,469,170	$1,469,170	$1,687,807
Operating Expenses	$1,830,344	$2,283,115	$3,034,797	$3,036,026	$2,986,582
Transfers	$0	$0	$0	$0	$0
Capital Outlay	$279,227	$70,293	$202,500	$225,791	$192,500
Debt	$85,345	$85,344	$0	$0	$0
TOTAL EXPENDITURES	**$3,279,808**	**$3,826,198**	**$4,706,467**	**$4,730,987**	**$4,866,889**

Information Services - 1600

Deputy City Manager	1	1		
IT Manager	1	1	1	1
GIS Analyst	1	1	1	1
Application Specialist	2	3	2	2
Systems Admin			1	1
Total	**5**	**6**	**5**	**5**

Human Resources - 1315

Operations Director			1	1
HR Manager			1	1
HR Generalist/HR Specialist	1	2	2	2
Payroll/Benefits Coordinator	1	1		
Total	**2**	**3**	**4**	**4**

Facilities Maintenance - 1935

Facilities & Capital Projects Director				1
Facilities Foreman	1	1	1	1
Building Service Coordinator	1	1		
Maintenance Worker	2	3	3	3
Custodian				2
Total	**4**	**5**	**4**	**7**

Marketing and Events - 7415

Public Information Officer		1	1	1
Marketing and Social Media Coord.	1	1	1	1
Events Coordinator	1	1		
Total	**2**	**3**	**2**	**2**

TOTAL FULL-TIME PERSONNEL	**13**	**17**	**15**	**18**

GENERAL FUND - INFORMATION AND GENERAL SERVICES SUMMARY

All Divisions

The Human Resources, Risk Management and Facilities Maintenance divisions were redirected to the Information and General Services Department. Marketing and Events was established as a new division in this department.

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$823,590	$1,034,571	$1,069,287	$1,069,287	$1,263,051
510140	Overtime	$25,424	$16,821	$9,600	$9,600	$7,000
520200	FICA	$61,962	$76,822	$77,092	$77,092	$96,640
520220	Pension DB	$22,179	$36,974	$37,994	$37,994	$24,751
520225	Pension DC	$37,415	$54,773	$69,615	$69,615	$82,255
520230	Health Insurance	$105,682	$157,102	$188,562	$188,562	$192,620
520240	Workers' Comp	$8,640	$6,134	$7,020	$7,020	$11,490
520250	Unemployment	$0	$4,249	$10,000	$10,000	$10,000
	Total Payroll	$1,084,892	$1,387,446	$1,469,170	$1,469,170	$1,687,807
530315	Pre/Post Employment	$5,771	$803	$1,873	$1,873	$1,512
530341	Other Svcs - Contract / Admin	$234,167	$320,487	$462,760	$462,760	$462,050
530342	Other Svcs - Maint / Licenses	$251,404	$503,055	$697,974	$699,203	$699,046
530411	Communication - Phone	$45,990	$21,717	$28,280	$28,760	$107,022
540430	Utilities	$46,149	$40,591	$48,720	$48,720	$42,720
545100	R&M Buildings	$17,199	$15,178	$0	$0	$0
545110	R&M Bldgs - City Hall	$36,458	$31,186	$91,650	$91,650	$61,355
545270	R&M Infra - Grounds	$17,188	$18,031	$26,832	$26,832	$18,576
545300	R&M Mach & Equip	$2,384	$14,960	$52,800	$52,800	$7,800
545310	R&M M&E - Vehicles	$79	$4,278	$5,750	$5,750	$5,000
550522	Operating - Tires / Filters	$423	$589	$5,000	$5,000	$5,000
550510	Office	$2,714	$3,256	$7,940	$7,940	$7,300
550520	Operating	$35,191	$25,175	$33,536	$33,056	$104,200
550523	Operating - Janitorial	$3,613	$4,000	$8,000	$8,000	$8,000
550525	Operating - Small Tools	$76,164	$110,797	$142,050	$143,740	$156,540
550526	Operating - Software	$3,797	$0	$1,600	$1,600	$0
550527	Operating - Apparel	$2,700	$5,662	$8,265	$8,265	$6,540
552000	Fuel	$5,652	$6,231	$5,700	$5,700	$5,700
555400	Travel & Per Diem	$834	$2,165	$2,100	$5,100	$2,100
555420	Postage / Freight	$141	$226	$400	$400	$400
555441	Rent / Lease - Copy Machine	$21,498	$21,313	$21,648	$21,648	$21,648
555442	Rent / Lease - Equipment	$0	$0	$5,000	$5,000	$2,500
555450	Insurance	$665,807	$953,370	$1,239,658	$1,239,658	$1,111,200
555451	Insurance - Settlements	$212,283	$7,000	$30,000	$30,000	$50,000
555470	Printing / Binding	$57	$432	$1,555	$1,555	$3,330
555480	Promotional / Advertising	$121,556	$126,638	$11,500	$11,500	$5,500
555481	Promo - Employee Relations	$6,589	$5,152	$49,940	$49,940	$20,000
555540	Dues/Reg/Pub	$4,779	$37,015	$16,366	$14,676	$27,088
555550	Training	$5,541	$3,808	$27,900	$24,900	$44,455
555551	Educational Incentive	$4,216	$0	$0	$0	$0
	Total Operating	$1,830,344	$2,283,115	$3,034,797	$3,036,026	$2,986,582
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$0	$0	$27,500	$102,020	$0
560641	Mach & Equip - Vehicles	$30,676	$26,777	$50,000	$0	$50,000
560642	Mach & Equip - Data Proc	$0	$0	$17,000	$43,034	$142,500
560650	Construction In Progress	$0	$43,516	$108,000	$80,737	$0
561820	Subscription Based IT Arrangements	$248,551	$0	$0	$0	$0
	Total Capital	$279,227	$70,293	$202,500	$225,791	$192,500
571550	Redemption of Principle SBITA	$82,052	$82,002	$0	$0	$0
571560	Interest Expense SBITA	$3,293	$3,342	$0	$0	$0
	Total Debt Service	$85,345	$85,344	$0	$0	$0
	TOTAL INFO SVCS	$3,279,808	$3,826,198	$4,706,467	$4,730,987	$4,866,889

INFORMATION & GENERAL SERVICES 16

Human Resources 1315

The Human Resources, Risk Management and Facilities Maintenance divisions were redirected to the Information and General Services Department. Marketing and Events was established as a new division in this department.

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$230,884	$280,797	$294,346	$294,346	$269,536
510140	Overtime	$2,504	$0	$800	$800	$1,000
520200	FICA	$16,840	$20,915	$17,799	$17,799	$20,625
520220	Pension DB	$14,786	$18,434	$18,997	$18,997	$12,379
520225	Pension DC	$7,464	$9,349	$17,824	$17,824	$17,123
520230	Health Insurance	$23,686	$25,584	$34,656	$34,656	$52,617
520240	Workers' Comp	$396	$212	$502	$502	$460
	Total Payroll	$296,560	$355,291	$384,924	$384,924	$373,740
530315	Pre/Post Employment	$5,022	$477	$375	$375	$450
530341	Other Svcs - Contract / Admin	$22,226	$20,413	$53,060	$53,060	$55,450
530411	Communication - Phone	$655	$1,202	$2,100	$2,100	$3,960
550510	Office	$2,128	$1,558	$3,000	$3,000	$3,600
550520	Operating	$4,966	$2,270	$7,240	$7,240	$8,350
550527	Operating - Apparel	$502	$1,085	$1,040	$1,040	$880
555400	Travel & Per Diem	$0	$0	$100	$100	$100
555420	Postage / Freight	$122	$90	$200	$200	$200
555480	Promotional / Advertising	$8,476	$2,335	$11,500	$11,500	$5,500
555481	Promo - Employee Relations	$6,589	$5,152	$49,940	$49,940	$20,000
555540	Dues/Reg/Pub	$1,179	$25,812	$2,970	$2,970	$3,484
555550	Training	$4,328	($7,134)	$20,060	$17,060	$12,805
	Total Operating	$56,193	$53,260	$151,585	$148,585	$114,779
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$352,753	$408,551	$536,509	$533,509	$488,519

INFORMATION & GENERAL SERVICES 16

IS General 1600

Account Number	Description of Expenditure	FY 22/23 Actual	$0 FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$308,079	$425,224	$430,376	$430,376	$429,353
510140	Overtime	$218	$0	$500	$500	$0
520200	FICA	$22,311	$30,836	$32,929	$32,929	$32,849
520220	Pension DB	$7,393	$18,540	$18,997	$18,997	$12,372
520225	Pension DC	$16,974	$22,524	$28,028	$28,028	$29,110
520230	Health Insurance	$46,123	$77,472	$82,518	$82,518	$84,387
520240	Workers' Comp	$522	$320	$736	$736	$733
	Total Payroll	$401,620	$574,916	$594,084	$594,084	$588,804
530315	Pre/Post Employment	$150	$67	$600	$600	$600
530341	Other Svcs - Contract / Admin	$203,531	$291,234	$391,980	$391,980	$397,200
530342	Other Svcs - Maint / Licenses	$250,012	$501,718	$695,704	$696,933	$697,426
530411	Communication - Phone	$27,015	$15,752	$19,920	$19,920	$98,730
550510	Office	$521	$480	$1,940	$1,940	$700
550520	Operating	$321	($74)	$0	$0	$0
550525	Operating - Small Tools	$69,063	$100,180	$122,740	$122,740	$144,160
550526	Operating - Software	$3,797	$0	$1,600	$1,600	$0
555400	Travel & Per Diem	$834	$2,165	$2,000	$5,000	$2,000
555420	Postage / Freight	$19	$136	$200	$200	$200
555441	Rent / Lease - Copy Machine	$21,498	$21,313	$21,648	$21,648	$21,648
555470	Printing / Binding	$0	$0	$25	$25	$0
555480	Promotional / Advertising	$388	$0	$0	$0	$0
555540	Dues/Reg/Pub	$206	$1,891	$2,700	$2,700	$5,700
555550	Training	$568	$9,064	$5,940	$5,940	$26,200
555551	Educational Incentive	$4,216	$0	$0	$0	$0
	Total Operating	$582,139	$943,926	$1,266,997	$1,271,226	$1,394,564
	Total Transfers	$0	$0	$0	$0	$0
560642	Mach & Equip - Data Proc	$0	$0	$17,000	$43,034	$142,500
560650	Construction In Progress	$0	$43,516	$108,000	$80,737	$0
561820	Subscription Based IT Arrangements	$248,551	$0	$0	$0	$0
	Total Capital	$248,551	$43,516	$125,000	$123,771	$142,500
571550	Redemption of Principle SBITA	$82,052	$82,002	$0	$0	$0
571560	Interest Expense SBITA	$3,293	$3,342	$0	$0	$0
	Total Debt Service	$85,345	$85,344	$0	$0	$0
	TOTAL	$1,317,655	$1,647,702	$1,986,081	$1,989,081	$2,125,868

INFORMATION & GENERAL SERVICES 16

IS City Hall 1910

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	Total Payroll	$0	$0	$0	$0	$0
530342	Other Svcs - Maint / Licenses	$1,392	$1,337	$2,270	$2,270	$1,620
530411	Communication - Phone	$17,868	$1,461	$2,160	$2,160	$2,160
545110	R&M Bldgs - City Hall	$0	$240	$3,000	$3,000	$3,000
550510	Office	$65	$1,218	$3,000	$3,000	$3,000
550520	Operating	$142	$233	$200	$200	$200
550525	Operating - Small Tools	$0	$0	$4,500	$4,500	$0
	Total Operating	$19,467	$4,489	$15,130	$15,130	$9,980
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$19,467	$4,489	$15,130	$15,130	$9,980

INFORMATION & GENERAL SERVICES 16

Risk Management 1925

The Human Resources, Risk Management and Facilities Maintenance divisions were redirected to the Information and General Services Department. Marketing and Events was established as a new division in this department.

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
520250	Unemployment	$0	$4,249	$10,000	$10,000	$10,000
	Total Payroll	$0	$4,249	$10,000	$10,000	$10,000
555450	Insurance	$665,807	$953,370	$1,239,658	$1,239,658	$1,111,200
555451	Insurance - Settlements	$212,283	$7,000	$30,000	$30,000	$50,000
	Total Operating	$878,090	$960,370	$1,269,658	$1,269,658	$1,161,200
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$878,090	$964,619	$1,279,658	$1,279,658	$1,171,200

INFORMATION & GENERAL SERVICES 16

Facilities Maintenance 1935

The Human Resources, Risk Management and Facilities Maintenance divisions were redirected to the Information and General Services Department. Marketing and Events was established as a new division in this department.

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$143,115	$202,222	$212,681	$212,681	$404,053
510140	Overtime	$15,732	$16,282	$6,000	$6,000	$6,000
520200	FICA	$11,859	$16,418	$16,274	$16,274	$30,917
520225	Pension DC	$7,447	$13,458	$13,870	$13,870	$28,672
520230	Health Insurance	$17,940	$20,070	$58,465	$58,465	$49,616
520240	Workers' Comp	$5,731	$5,505	$5,556	$5,556	$10,022
	Total Payroll	$201,824	$273,955	$312,846	$312,846	$529,280
530315	Pre/Post Employment	$512	$142	$561	$561	$337
530341	Other Svcs - Contract / Admin	$8,410	$8,840	$17,720	$17,720	$9,400
530411	Communication - Phone	$184	$1,107	$560	$1,040	$960
540430	Utilities	$46,149	$40,591	$48,720	$48,720	$42,720
545100	R&M Buildings	$17,199	$15,178	$0	$0	$0
545110	R&M Bldgs - City Hall	$36,458	$30,946	$88,650	$88,650	$58,355
545270	R&M Infra - Grounds	$17,188	$18,031	$26,832	$26,832	$18,576
545300	R&M Mach & Equip	$2,384	$14,960	$52,800	$52,800	$7,800
545310	R&M M&E - Vehicles	$79	$4,278	$5,750	$5,750	$5,000
550520	Operating	$7,729	$2,746	$11,890	$11,410	$81,590
550522	Operating - Tires / Filters	$423	$589	$5,000	$5,000	$5,000
550523	Operating - Janitorial	$3,613	$4,000	$8,000	$8,000	$8,000
550525	Operating - Small Tools	$6,404	$5,947	$11,500	$11,500	$7,500
550527	Operating - Apparel	$2,163	$4,289	$6,850	$6,850	$5,300
552000	Fuel	$5,652	$6,231	$5,700	$5,700	$5,700
555442	Rent / Lease - Equipment	$0	$0	$5,000	$5,000	$2,500
555550	Training	$0	$1,578	$0	$0	$2,400
	Total Operating	$154,547	$159,453	$295,533	$295,533	$261,138
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$0	$0	$27,500	$102,020	$0
560641	Mach & Equip - Vehicles	$30,676	$26,777	$50,000	$0	$50,000
	Total Capital	$30,676	$26,777	$77,500	$102,020	$50,000
	TOTAL	$387,047	$460,185	$685,879	$710,399	$840,418

INFORMATION & GENERAL SERVICES 16

Marketing & Events 7415

The Human Resources, Risk Management and Facilities Maintenance divisions were redirected to the Information and General Services Department. Marketing and Events was established as a new division in this department.

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$141,512	$126,328	$131,884	$131,884	$160,109
510140	Overtime	$6,970	$539	$2,300	$2,300	$0
520200	FICA	$10,952	$8,653	$10,090	$10,090	$12,249
520230	Health Insurance	$17,933	$33,976	$12,923	$12,923	$6,000
520240	Workers' Comp	$1,991	$97	$226	$226	$275
520225	Pension DC	$5,530	$9,442	$9,893	$9,893	$7,350
	Total Payroll	$184,888	$179,035	$167,316	$167,316	$185,983
530315	Pre/Post Employment	$87	$117	$337	$337	$125
530411	Communication - Phone	$268	$2,195	$3,540	$3,540	$1,212
550520	Operating	$22,033	$20,000	$14,206	$14,206	$14,060
550525	Operating - Small Tools	$697	$4,670	$3,310	$5,000	$4,880
550527	Operating - Apparel	$35	$288	$375	$375	$360
555470	Printing / Binding	$57	$432	$1,530	$1,530	$3,330
555480	Promotional / Advertising	$112,692	$124,303	$0	$0	$0
555540	Dues/Reg/Pub	$3,394	$9,312	$10,696	$9,006	$17,904
555550	Training	$645	$300	$1,900	$1,900	$3,050
	Total Operating	$139,908	$161,617	$35,894	$35,894	$44,921
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$324,796	$340,652	$203,210	$203,210	$230,904

GENERAL FUND - PUBLIC WORKS OVERVIEW

All Divisions

EXPENDITURES	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
Personnel Services	$804,516	$1,023,074	$1,343,788	$1,343,788	$1,324,818
Operating Expenses	$236,961	$258,457	$315,599	$315,599	$265,753
Transfers	$2,500,000	$0	$0	$0	$0
Capital Outlay	$30,687	$0	$130,200	$282,200	$6,000
TOTAL EXPENDITURES	**$3,572,164**	**$1,281,531**	**$1,789,587**	**$1,941,587**	**$1,596,571**

Administration - 4100

Public Works Superintendent	1	1	1	1
Public Works Supervisor	1	1		
Total	**2**	**2**	**1**	**1**

Roads - 4110

Foreman	2	2	2	2
Maintenance Worker	10	10	8	8
Total	**12**	**12**	**10**	**10**

Fleet Maintenance - 1940

Fleet Manager			1	
Lead / Fleet Supervisor	1	1	1	1
Mechanic	2	2	3	3
Total	**3**	**3**	**5**	**4**

TOTAL FULL-TIME PERSONNEL	**17**	**17**	**16**	**15**

PUBLIC WORKS SUMMARY

All Divisions

Facilities Maintenance Department was redirected to the Information and General Services Department.

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$520,799	$705,722	$860,300	$860,300	$863,604
510140	Overtime	$19,883	$10,263	$25,100	$25,100	$13,000
520200	FICA	$39,619	$52,712	$65,683	$65,683	$65,740
520220	Pension DB	$64,655	$64,463	$33,496	$33,496	$69,574
520225	Pension DC	$16,383	$27,808	$53,265	$53,265	$41,161
520230	Health Insurance	$115,693	$142,361	$250,765	$250,765	$210,875
520240	Workers' Comp	$27,484	$19,745	$55,179	$55,179	$60,864
	Total Payroll	$804,516	$1,023,074	$1,343,788	$1,343,788	$1,324,818
530314	Consulting	$15,245	$0	$0	$0	$0
530315	Pre/Post Employment	$924	$1,452	$2,563	$2,563	$1,483
530341	Other Svcs - Contract / Admin	$71,057	$37,909	$19,470	$10,470	$2,500
530342	Other Svcs - Maint / Licenses	$4,265	$5,004	$8,750	$8,750	$7,790
530411	Communication - Phone	$403	$320	$2,734	$2,734	$480
540430	Utilities	$26,482	$26,783	$28,680	$28,680	$28,980
545100	R&M Buildings	$4,596	$10,133	$4,980	$4,980	$5,859
545120	R&M Bldgs - Util / PW Compound	$1,364	$16,493	$20,840	$20,840	$16,101
545270	R&M Infra - Grounds	$10,058	$50,818	$24,000	$39,000	$28,000
545300	R&M Mach & Equip	$6,462	$9,626	$15,250	$15,250	$15,775
545310	R&M M&E - Vehicles	$6,750	$20,452	$12,850	$12,850	$14,750
550510	Office	$445	$265	$900	$900	$900
550520	Operating	$5,221	$1,095	$1,825	$1,825	$2,900
550522	Operating - Tires / Filters	$3,126	$3,981	$8,750	$8,750	$11,450
550523	Operating - Janitorial	$1,618	$813	$5,270	$5,270	$3,370
550525	Operating - Small Tools	$5,321	$7,071	$53,650	$53,650	$29,000
550527	Operating - Apparel	$8,795	$11,082	$17,194	$17,194	$18,644
552000	Fuel	$49,781	$44,502	$53,179	$53,179	$53,777
555400	Travel & Per Diem	$48	$0	$2,000	$2,000	$500
555420	Postage / Freight	$58	$8	$200	$200	$200
555442	Rent / Lease - Equipment	$11,355	$8,884	$20,314	$20,314	$10,444
555540	Dues/Reg/Pub	$0	$0	$200	$200	$600
555550	Training	$3,587	$1,766	$12,000	$6,000	$12,250
	Total Operating	$236,961	$258,457	$315,599	$315,599	$265,753
591120	To Transportation Improvement	$2,500,000	$0	$0	$0	$0
	Total Transfers	$2,500,000	$0	$0	$0	$0
560640	Machinery & Equipment	$30,687	$0	$130,200	$130,200	$6,000
560641	Mach & Equip - Vehicles	$0	$0	$0	$152,000	$0
	Total Capital	$30,687	$0	$130,200	$282,200	$6,000
	TOTAL PUBLIC WORKS	$3,572,164	$1,281,531	$1,789,587	$1,941,587	$1,596,571

PUBLIC WORKS 41

Administration 4100

Account Number	Description of Expenditure	FY 22/23 Actual	$0 FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$71,245	$93,584	$79,045	$79,045	$97,171
510140	Overtime	$204	$791	$1,500	$1,500	$0
520200	FICA	$5,267	$6,856	$5,902	$5,902	$7,095
520220	Pension DB	$0	$12,053	$14,556	$14,556	$13,539
520225	Pension DC	$2,614	$4,268	$2,670	$2,670	$3,904
520230	Health Insurance	$8,930	$21,629	$10,502	$10,502	$20,701
520240	Workers' Comp	$2,101	$1,957	$2,174	$2,174	$2,189
	Total Payroll	$90,361	$141,138	$116,349	$116,349	$144,599
530314	Consulting	$15,245	$0	$0	$0	$0
530315	Pre/Post Employment	$175	$384	$200	$200	$200
530341	Other Svcs - Contract / Admin	$0	$0	$4,470	$4,470	$0
530342	Other Svcs - Maint / Licenses	$1,659	$1,925	$3,000	$3,000	$0
530411	Communication - Phone	$233	$320	$720	$720	$480
540430	Utilities	$21,893	$22,554	$23,400	$23,400	$23,700
545100	R&M Buildings	$4,596	$10,133	$4,980	$4,980	$5,859
545300	R&M Mach & Equip	$200	$204	$500	$500	$500
545310	R&M M&E - Vehicles	$723	$443	$800	$800	$800
550510	Office	$445	$265	$900	$900	$900
550520	Operating	$345	$131	$400	$400	$400
550522	Operating - Tires / Filters	$220	$1,150	$2,400	$2,400	$2,400
550523	Operating - Janitorial	$931	$51	$3,900	$3,900	$2,000
550525	Operating - Small Tools	$169	$234	$2,350	$2,350	$350
550527	Operating - Apparel	$0	$0	$1,249	$1,249	$1,249
552000	Fuel	$3,891	$5,934	$6,954	$6,954	$6,954
555400	Travel & Per Diem	$48	$0	$2,000	$2,000	$500
555420	Postage / Freight	$58	$8	$200	$200	$200
555540	Dues/Reg/Pub	$0	$0	$200	$200	$600
555550	Training	$2,187	$1,750	$4,500	$4,500	$5,500
	Total Operating	$53,018	$45,486	$63,123	$63,123	$52,592
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$30,687	$0	$0	$0	$0
	Total Capital	$30,687	$0	$0	$0	$0
	TOTAL	$174,066	$186,624	$179,472	$179,472	$197,191

PUBLIC WORKS 41

Roads & ROW Maintenance 4110

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$286,143	$318,432	$449,374	$449,374	$506,977
510140	Overtime	$18,355	$5,329	$22,000	$22,000	$10,000
520200	FICA	$21,859	$23,640	$34,386	$34,386	$38,792
520220	Pension DB	$27,466	$12,970	$0	$0	$37,535
520225	Pension DC	$11,974	$16,972	$31,356	$31,356	$25,460
520230	Health Insurance	$79,253	$81,506	$173,386	$173,386	$131,234
520240	Workers' Comp	$20,911	$13,794	$42,605	$42,605	$48,067
	Total Payroll	$465,961	$472,643	$753,107	$753,107	$798,065
530315	Pre/Post Employment	$749	$691	$2,063	$2,063	$883
530341	Other Svcs - Contract / Admin	$71,057	$37,909	$15,000	$6,000	$2,500
530411	Communication - Phone	$170	$0	$2,014	$2,014	$0
545270	R&M Infra - Grounds	$10,058	$50,818	$24,000	$39,000	$28,000
545300	R&M Mach & Equip	$3,881	$5,113	$6,750	$6,750	$7,275
545310	R&M M&E - Vehicles	$5,684	$19,595	$11,450	$11,450	$11,450
550520	Operating	$4,650	$162	$1,000	$1,000	$1,200
550522	Operating - Tires / Filters	$2,906	$2,831	$4,500	$4,500	$6,000
550523	Operating - Janitorial	$0	$0	$600	$600	$600
550525	Operating - Small Tools	$3,057	$4,500	$4,550	$4,550	$4,550
550527	Operating - Apparel	$6,824	$8,543	$10,825	$10,825	$11,775
552000	Fuel	$37,620	$20,878	$29,918	$29,918	$29,917
555442	Rent / Lease - Equipment	$11,355	$8,884	$19,870	$19,870	$10,000
555550	Training	$1,400	$16	$7,500	$1,500	$6,750
	Total Operating	$159,411	$159,940	$140,040	$140,040	$120,900
591120	To Transportation Improvement	$2,500,000	$0	$0	$0	$0
	Total Transfers	$2,500,000	$0	$0	$0	$0
560641	Mach & Equip - Vehicles	$0	$0	$0	$152,000	$0
	Total Capital	$0	$0	$0	$152,000	$0
	TOTAL	$3,125,372	$632,583	$893,147	$1,045,147	$918,965

PUBLIC WORKS 41

Fleet Maintenance 1940

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$163,402	$293,762	$331,881	$331,881	$259,456
510140	Overtime	$1,324	$4,143	$1,600	$1,600	$3,000
520200	FICA	$12,492	$22,220	$25,395	$25,395	$19,853
520220	Pension DB	$37,189	$39,440	$18,940	$18,940	$18,500
520225	Pension DC	$1,794	$6,572	$19,239	$19,239	$11,797
520230	Health Insurance	$27,510	$39,226	$66,877	$66,877	$58,940
520240	Workers' Comp	$4,472	$3,994	$10,400	$10,400	$10,608
	Total Payroll	$248,183	$409,357	$474,332	$474,332	$382,154
530315	Pre/Post Employment	$0	$377	$300	$300	$400
530342	Other Svcs - Maint / Licenses	$2,606	$3,079	$5,750	$5,750	$7,790
540430	Utilities	$4,589	$4,229	$5,280	$5,280	$5,280
545120	R&M Bldgs - Util / PW Compound	$1,364	$16,493	$20,840	$20,840	$16,101
545300	R&M Mach & Equip	$2,381	$4,309	$8,000	$8,000	$8,000
545310	R&M M&E - Vehicles	$343	$414	$600	$600	$2,500
550520	Operating	$226	$802	$425	$425	$1,300
550522	Operating - Tires / Filters	$0	$0	$1,850	$1,850	$3,050
550523	Operating - Janitorial	$687	$762	$770	$770	$770
550525	Operating - Small Tools	$2,095	$2,337	$46,750	$46,750	$24,100
550527	Operating - Apparel	$1,971	$2,539	$5,120	$5,120	$5,620
552000	Fuel	$8,270	$17,399	$16,307	$16,307	$16,906
555442	Rent / Lease - Equipment	$0	$0	$444	$444	$444
	Total Operating	$24,532	$52,740	$112,436	$112,436	$92,261
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$0	$0	$130,200	$130,200	$6,000
	Total Capital	$0	$0	$130,200	$130,200	$6,000
	TOTAL	$272,715	$462,097	$716,968	$716,968	$480,415

GENERAL FUND - COMMUNITY DEVELOPMENT OVERVIEW

All Divisions

EXPENDITURES	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
Personnel Services	$436,514	$572,985	$810,014	$810,014	$675,433
Operating Expenses	$1,297,540	$1,301,624	$1,832,860	$1,823,885	$1,667,317
Transfers	$0	$0	$0	$0	$0
Capital Outlay	$0	$113,251	$123,000	$79,975	$123,000
TOTAL EXPENDITURES	**$1,734,054**	**$1,987,860**	**$2,765,874**	**$2,713,874**	**$2,465,750**

Administration & Planning - 1500

Community Development Director	1	1	1		1
Total	**1**	**1**	**1**		**1**

Planning - 1510

Planner	3	3	3		2
Total	**3**	**3**	**3**		**2**

Urban Beautification - 1520

Landscape Manager	1	1	1		1
Maintenance Worker	3	3	2		2
Irrigation Worker	1	1	1		1
Landscape Foreman			1		1
Mower	2	2			
Total	**7**	**7**	**5**		**5**

TOTAL FULL-TIME PERSONNEL	**11**	**11**	**9**		**8**

COMMUNITY DEVELOPMENT SUMMARY

All Divisions

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$331,304	$414,867	$580,164	$580,164	$502,610
510140	Overtime	$7,801	$16,973	$5,500	$5,500	$15,500
520200	FICA	$24,762	$32,119	$43,637	$43,637	$37,430
520220	Pension DB	$4,929	$5,229	$0	$0	$0
520225	Pension DC	$11,787	$25,790	$40,223	$40,223	$34,189
520230	Health Insurance	$50,589	$70,422	$131,556	$131,556	$76,500
520240	Workers' Comp	$5,342	$7,585	$8,934	$8,934	$9,204
	Total Payroll	$436,514	$572,985	$810,014	$810,014	$675,433
530314	Consulting	$31,642	$57,980	$222,500	$222,500	$187,500
530315	Pre/Post Employment	$486	$494	$1,075	$1,075	$1,075
530341	Other Svcs - Contract / Admin	($75,456)	($90,092)	($92,887)	($92,887)	($93,751)
530342	Other Svcs - Maint / Licenses	$0	$0	$1,728	$1,728	$0
530411	Communication - Phone	$68	$1,555	$1,920	$3,420	$960
540430	Utilities	$124,650	$106,223	$115,885	$115,885	$115,885
540434	Streetlights	$469,207	$449,616	$571,670	$571,670	$571,670
545270	R&M Infra - Grounds	$708,181	$722,667	$925,180	$912,955	$802,889
545300	R&M Mach & Equip	$4,172	$3,088	$5,000	$5,000	$5,000
545310	R&M M&E - Vehicles	$5,116	$17,689	$8,800	$8,800	$8,800
550510	Office	$1,092	$2,325	$3,700	$3,700	$3,700
550520	Operating	$254	$251	$480	$480	$480
550522	Operating - Tires / Filters	$948	$2,221	$6,000	$6,000	$6,000
550525	Operating - Small Tools	$10,112	$12,786	$11,950	$11,950	$10,350
550527	Operating - Apparel	$1,171	$2,479	$6,850	$6,850	$6,850
552000	Fuel	$6,936	$7,030	$9,269	$9,269	$9,269
555400	Travel & Per Diem	$26	$0	$0	$0	$0
555420	Postage / Freight	$4,075	$403	$0	$0	$0
555442	Rent / Lease - Equipment	$1,401	$0	$4,500	$4,500	$4,500
555470	Printing / Binding	$1,128	$1,585	$3,600	$5,600	$3,000
555480	Promotional / Advertising	$385	$1,495	$4,000	$2,000	$2,500
555540	Dues/Reg/Pub	$1,916	$1,515	$9,340	$9,340	$7,340
555550	Training	$30	$314	$12,300	$14,050	$13,300
	Total Operating	$1,297,540	$1,301,624	$1,832,860	$1,823,885	$1,667,317
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$0	$59,478	$28,000	$36,975	$28,000
560641	Mach & Equip - Vehicles	$0	$53,773	$95,000	$43,000	$70,000
	Total Capital	$0	$113,251	$123,000	$79,975	$98,000
	TOTAL COMMUNITY DEVELOPMENT	$1,734,054	$1,987,860	$2,765,874	$2,713,874	$2,440,750

COMMUNITY DEVELOPMENT

Administration 1500

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$44,332	$87,189	$71,930	$71,930	$83,008
510140	Overtime	$0	$9	$0	$0	$0
520200	FICA	$3,333	$6,587	$4,751	$4,751	$5,324
520225	Pension DC	$91	$6,028	$5,395	$5,395	$6,226
520230	Health Insurance	$2,257	$6,152	$4,554	$4,554	$5,845
520240	Workers' Comp	$78	$66	$123	$123	$142
	Total Payroll	$50,091	$106,031	$86,753	$86,753	$100,545
530314	Consulting	$31,642	$57,980	$222,500	$222,500	$187,500
530315	Pre/Post Employment	$187	$247	$400	$400	$400
530341	Other Svcs - Contract / Admin	$0	$0	$864	$864	$0
530411	Communication - Phone	$0	$549	$1,440	$1,440	$960
550510	Office	$1,092	$2,254	$3,700	$3,700	$3,700
550522	Operating - Tires / Filters	$0	$43	$0	$0	$0
550525	Operating - Small Tools	$8	$0	$0	$0	$0
552000	Fuel	$0	$236	$305	$305	$305
555420	Postage / Freight	$4,075	$403	$0	$0	$0
555470	Printing / Binding	$1,128	$1,493	$1,600	$3,600	$1,000
555480	Promotional / Advertising	$385	$324	$2,000	$0	$0
555540	Dues/Reg/Pub	$674	$711	$1,000	$1,000	$1,000
555550	Training	$0	$0	$4,800	$4,800	$7,800
	Total Operating	$39,191	$64,240	$238,609	$238,609	$202,665
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$89,282	$170,271	$325,362	$325,362	$303,210

COMMUNITY DEVELOPMENT

Long-Range Planning 1510

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$111,096	$86,735	$220,314	$220,314	$113,251
520200	FICA	$8,431	$6,534	$16,856	$16,856	$8,665
520225	Pension DC	$5,532	$4,955	$16,525	$16,525	$8,495
520230	Health Insurance	$12,983	$11,529	$44,004	$44,004	$19,421
520240	Workers' Comp	$186	$66	$377	$377	$194
	Total Payroll	$138,228	$109,819	$298,076	$298,076	$150,026
555470	Printing / Binding	$0	$92	$2,000	$2,000	$2,000
555480	Promotional / Advertising	$0	$1,171	$2,000	$2,000	$2,500
555540	Dues/Reg/Pub	$525	$804	$6,340	$6,340	$4,340
555550	Training	$30	$314	$6,000	$6,000	$4,000
	Total Operating	$555	$2,381	$16,340	$16,340	$12,840
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$138,783	$112,200	$314,416	$314,416	$162,866

COMMUNITY DEVELOPMENT

Urban Beautification 1520

Account Number	Description of Expenditure	FY 22/23 Actual	$0 FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$175,876	$240,943	$287,920	$287,920	$306,351
510140	Overtime	$7,801	$16,964	$5,500	$5,500	$15,500
520200	FICA	$12,998	$18,998	$22,030	$22,030	$23,441
520220	Pension DB	$4,929	$5,229	$0	$0	$0
520225	Pension DC	$6,164	$14,807	$18,303	$18,303	$19,468
520230	Health Insurance	$35,349	$52,741	$82,998	$82,998	$51,234
520240	Workers' Comp	$5,078	$7,453	$8,434	$8,434	$8,868
	Total Payroll	$248,195	$357,135	$425,185	$425,185	$424,862
530315	Pre/Post Employment	$299	$247	$675	$675	$675
530341	Other Svcs - Contract / Admin	($75,456)	($90,092)	($93,751)	($93,751)	($93,751)
530342	Other Svcs - Maint / Licenses	$0	$0	$1,728	$1,728	$0
530411	Communication - Phone	$68	$1,006	$480	$1,980	$0
540430	Utilities	$124,650	$106,223	$115,885	$115,885	$115,885
545270	R&M Infra - Grounds	$708,181	$722,667	$925,180	$912,955	$802,889
545300	R&M Mach & Equip	$4,172	$3,088	$5,000	$5,000	$5,000
545310	R&M M&E - Vehicles	$5,116	$17,689	$8,800	$8,800	$8,800
550510	Office	$0	$71	$0	$0	$0
550520	Operating	$254	$251	$480	$480	$480
550522	Operating - Tires / Filters	$948	$2,178	$6,000	$6,000	$6,000
550525	Operating - Small Tools	$10,104	$12,786	$11,950	$11,950	$10,350
550527	Operating - Apparel	$1,171	$2,479	$6,850	$6,850	$6,850
552000	Fuel	$6,936	$6,794	$8,964	$8,964	$8,964
555400	Travel & Per Diem	$26	$0	$0	$0	$0
555442	Rent / Lease - Equipment	$1,401	$0	$4,500	$4,500	$4,500
555540	Dues/Reg/Pub	$717	$0	$2,000	$2,000	$2,000
555550	Training	$0	$0	$1,500	$3,250	$1,500
	Total Operating	$788,587	$785,387	$1,006,241	$997,266	$880,142
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$0	$59,478	$28,000	$36,975	$28,000
560641	Mach & Equip - Vehicles	$0	$53,773	$95,000	$43,000	$70,000
	Total Capital	$0	$113,251	$123,000	$79,975	$98,000
	TOTAL	$1,036,782	$1,255,773	$1,554,426	$1,502,426	$1,403,004

COMMUNITY DEVELOPMENT

Streetlighting 1530

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	Total Payroll	$0	$0	$0	$0	$0
540434	Streetlights	$469,207	$449,616	$571,670	$571,670	$571,670
	Total Operating	$469,207	$449,616	$571,670	$571,670	$571,670
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$469,207	$449,616	$571,670	$571,670	$571,670

GENERAL FUND - POLICE OVERVIEW

All Divisions

EXPENDITURES	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
Personnel Services	$5,939,747	$6,968,327	$7,755,567	$7,755,567	$8,725,382
Operating Expenses	$1,206,237	$1,354,529	$1,702,916	$1,708,916	$1,613,670
Transfers	$0	$0	$0	$0	$0
Capital Outlay	$1,039,369	$541,935	$1,067,985	$1,085,212	$642,956
Debt	$75,200	$75,201	$0	$0	$0
TOTAL EXPENDITURES	**$8,260,553**	**$8,939,992**	**$10,526,468**	**$10,549,695**	**$10,982,008**

Office of the Chief - 2100

Sworn:					
Police Chief	1	1	1		1
Deputy Chief			1		1
Captain	3	3	2		2
Lieutenant	4	4	4		4
Sworn Officer	47	51	53		54
Total Sworn	**55**	**59**	**61**		**62**
Civilian:					
Support Services Coord./Admin Asst.	1	2	2		2
Code Enforcement Specialist	3	3	3		2
Records Clerk	2	2	2		2
Forensic Specialist	2	2	2		2
Crime Analyst	1	1	1		1
Total Civilian	**9**	**10**	**10**		**9**
Total	**64**	**69**	**71**		**71**
TOTAL FULL-TIME PERSONNEL	**64**	**69**	**71**		**71**

POLICE SUMMARY

All Divisions

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$3,677,518	$4,454,997	$4,709,976	$4,709,976	$5,431,046
510140	Overtime	$181,583	$234,015	$180,000	$180,000	$200,000
510900	Reimbursements	($127)	($19,026)	$0	$0	$0
520200	FICA	$284,008	$348,206	$358,341	$358,341	$412,583
520220	Pension DB	$1,180,765	$1,281,342	$1,427,878	$1,427,878	$1,435,710
520225	Pension DC	$8,045	$21,723	$31,602	$31,602	$32,595
520230	Health Insurance	$485,063	$575,448	$889,933	$889,933	$1,031,306
520240	Workers' Comp	$122,892	$71,622	$157,837	$157,837	$182,142
	Total Payroll	$5,939,747	$6,968,327	$7,755,567	$7,755,567	$8,725,382
530315	Pre/Post Employment	$12,247	$10,091	$16,753	$16,753	$16,152
530340	Other Svcs	$430	$0	$3,000	$3,000	$2,000
530341	Other Svcs - Contract / Admin	$486,487	$495,580	$488,280	$488,280	$502,320
530342	Other Svcs - Maint / Licenses	$20,218	$15,595	$94,025	$94,025	$165,435
530411	Communication - Phone	$52,967	$57,204	$87,694	$83,239	$4,320
540430	Utilities	$53,496	$48,340	$57,000	$57,000	$54,180
545100	R&M Buildings	$29,579	$34,743	$35,070	$39,525	$32,754
545300	R&M Mach & Equip	$22,912	$42,252	$42,500	$42,500	$50,470
545310	R&M M&E - Vehicles	$71,657	$74,419	$92,500	$92,500	$85,750
550510	Office	$9,011	$7,723	$19,775	$19,775	$23,400
550520	Operating	$40,489	$41,134	$53,805	$53,805	$62,300
550522	Operating - Tires / Filters	$15,378	$22,850	$24,000	$24,000	$23,100
550523	Operating - Janitorial	$3,510	$2,945	$4,250	$4,250	$3,750
550525	Operating - Small Tools	$62,167	$97,335	$161,327	$167,327	$77,400
550526	Operating - Software	$3,241	$11,065	$25,100	$36,100	$34,560
550527	Operating - Apparel	$91,757	$92,911	$133,040	$133,040	$103,195
552000	Fuel	$165,712	$184,848	$171,560	$171,560	$195,394
555400	Travel & Per Diem	$2,665	$5,153	$9,000	$9,000	$11,000
555420	Postage / Freight	$2,079	$3,661	$4,600	$4,600	$3,550
555441	Rent / Lease - Copy Machine	$0	$150	$8,172	$8,172	$660
555442	Rent / Lease - Equipment	$0	$2,455	$21,600	$15,600	$10,800
555470	Printing / Binding	$2,625	$4,278	$4,600	$4,600	$4,500
555480	Promotional / Advertising	$2,517	$3,370	$4,710	$4,710	$5,100
555481	Promo - Employee Relations	$4,595	$6,224	$7,330	$7,330	$8,800
555482	Promo - Programs	$6,162	$5,046	$5,875	$5,875	$5,825
555540	Dues/Reg/Pub	$2,529	$3,807	$6,065	$6,065	$6,265
555550	Training	$33,793	$78,744	$91,060	$91,060	$89,190
555551	Educational Incentive	$8,014	$2,606	$30,225	$25,225	$31,500
	Total Operating	$1,206,237	$1,354,529	$1,702,916	$1,708,916	$1,613,670
	Total Transfers	$0	$0	$0	$0	$0
560622	Buildings - Improvements	$0	$21,808	$95,000	$108,000	$0
560640	Machinery & Equipment	$13,725	$32,910	$55,440	$79,457	$143,380
560641	Mach & Equip - Vehicles	$620,183	$411,602	$917,545	$788,156	$474,576
560642	Mach & Equip - Data Proc	($13,725)	$0	$0	$0	$25,000
560643	Mach & Equip - Furn/Office	$0	$0	$0	$109,599	$0
560650	Construction In Progress	$0	$75,615	$0	$0	$0
561820	Subscription Based IT Arrangements	$419,186	$0	$0	$0	$0
	Total Capital	$1,039,369	$541,935	$1,067,985	$1,085,212	$642,956
571550	Redemption of Principle SBITA	$68,260	$66,044	$0	$0	$0
571560	Interest Expense SBITA	$6,940	$9,157	$0	$0	$0
	Total Debt	$75,200	$75,201	$0	$0	$0
	TOTAL POLICE	$8,260,553	$8,939,992	$10,526,468	$10,549,695	$10,982,008

POLICE 21

Office of the Chief 2100

Special Operations Department was redirected to the Office of the Chief Department.

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$3,677,518	$4,454,997	$4,709,976	$4,709,976	$5,431,046
510140	Overtime	$181,583	$234,015	$180,000	$180,000	$200,000
510900	Reimbursements	($127)	($19,026)	$0	$0	$0
520200	FICA	$284,008	$348,206	$358,341	$358,341	$412,583
520220	Pension DB	$1,180,765	$1,281,342	$1,427,878	$1,427,878	$1,435,710
520225	Pension DC	$8,045	$21,723	$31,602	$31,602	$32,595
520230	Health Insurance	$485,063	$575,448	$889,933	$889,933	$1,031,306
520240	Workers' Comp	$122,892	$71,622	$157,837	$157,837	$182,142
	Total Payroll	$5,939,747	$6,968,327	$7,755,567	$7,755,567	$8,725,382
530315	Pre/Post Employment	$12,247	$10,091	$16,753	$16,753	$16,152
530341	Other Svcs - Contract / Admin	$14,787	$9,780	$38,280	$38,280	$29,820
530342	Other Svcs - Maint / Licenses	$13,106	$6,024	$7,000	$7,000	$7,000
530411	Communication - Phone	$26,312	$50,761	$47,278	$42,823	$1,500
540430	Utilities	$53,496	$48,340	$57,000	$57,000	$54,180
545100	R&M Buildings	$29,579	$34,743	$35,070	$39,525	$32,754
545300	R&M Mach & Equip	$14,720	$20,501	$31,800	$31,800	$32,120
545310	R&M M&E - Vehicles	$71,657	$66,822	$87,500	$87,500	$83,250
550510	Office	$8,050	$6,679	$14,975	$14,975	$11,200
550520	Operating	$9,384	$8,999	$8,700	$8,700	$6,950
550522	Operating - Tires / Filters	$15,378	$22,850	$24,000	$24,000	$23,100
550523	Operating - Janitorial	$3,510	$2,945	$4,250	$4,250	$3,750
550525	Operating - Small Tools	$3,971	$20,957	$59,930	$65,930	$19,750
550526	Operating - Software	$1,501	$2,551	$7,075	$7,075	$23,330
550527	Operating - Apparel	$38,075	$47,586	$60,720	$60,720	$73,770
552000	Fuel	$165,712	$184,848	$171,560	$171,560	$195,394
555400	Travel & Per Diem	$74	$2,019	$4,000	$4,000	$6,500
555420	Postage / Freight	$499	$270	$600	$600	$500
555470	Printing / Binding	$1,164	$956	$1,000	$1,000	$1,000
555481	Promo - Employee Relations	$4,595	$6,224	$7,330	$7,330	$8,800
555540	Dues/Reg/Pub	$2,529	$3,807	$6,065	$6,065	$6,265
555550	Training	$0	$4,038	$6,090	$6,090	$0
555551	Educational Incentive	$8,014	$2,606	$30,225	$25,225	$31,500
	Total Operating	$498,360	$564,397	$727,201	$728,201	$668,585
	Total Transfers	$0	$0	$0	$0	$0
560622	Buildings - Improvements	$0	$21,808	$95,000	$108,000	$0
560640	Machinery & Equipment	$0	$32,910	$0	$24,017	$134,880
560641	Mach & Equip - Vehicles	$548,906	$283,058	$917,545	$788,156	$382,500
560643	Mach & Equip - Furn/Office	$0	$0	$0	$109,599	$0
560650	Construction In Progress	$0	$75,615	$0	$0	$0
561820	Subscription Based IT Arrangements	$419,186	$0	$0	$0	$0
	Total Capital	$968,092	$413,391	$1,012,545	$1,029,772	$517,380
571550	Redemption of Principle SBITA	$68,260	$66,044	$0	$0	$0
571560	Interest Expense SBITA	$6,940	$9,157	$0	$0	$0
	Total Debt	$75,200	$75,201	$0	$0	$0
	TOTAL	$7,481,399	$8,021,316	$9,495,313	$9,513,540	$9,911,347

POLICE 21

Criminal Investigation 2110

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	Total Payroll	$0	$0	$0	$0	$0
530342	Other Svcs - Maint / Licenses	$7,112	$8,845	$10,075	$10,075	$13,050
530411	Communication - Phone	$3,448	$2,996	$1,740	$1,740	$1,860
545300	R&M Mach & Equip	$4,848	$1,387	$1,700	$1,700	$7,200
550510	Office	$961	$777	$4,800	$4,800	$2,750
550520	Operating	$9,837	$7,660	$7,330	$7,330	$7,105
550525	Operating - Small Tools	$4,476	$2,771	$7,800	$7,800	$7,750
550527	Operating - Apparel	$1,912	$0	$8,200	$8,200	$0
555420	Postage / Freight	$0	$235	$500	$500	$300
555442	Rent / Lease - Equipment	$0	$2,455	$21,600	$15,600	$10,800
555550	Training	$995	$10,991	$5,350	$5,350	$3,800
	Total Operating	$33,589	$38,117	$69,095	$63,095	$54,615
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$0	$0	$0	$0	$0
560641	Mach & Equip - Vehicles	$24,545	$87,240	$0	$0	$0
	Total Capital	$24,545	$87,240	$0	$0	$0
	TOTAL	$58,134	$125,357	$69,095	$63,095	$54,615

POLICE 21

Community Services 2120

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	Total Payroll	$0	$0	$0	$0	$0
550520	Operating	$3,195	$3,716	$6,550	$6,550	$8,650
550525	Operating - Small Tools	$356	$300	$2,600	$2,600	$1,800
555470	Printing / Binding	$0	$1,230	$1,100	$1,100	$1,000
555480	Promotional / Advertising	$2,517	$3,360	$4,510	$4,510	$4,900
555482	Promo - Programs	$6,162	$5,046	$5,875	$5,875	$5,825
	Total Operating	$12,230	$13,652	$20,635	$20,635	$22,175
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$12,230	$13,652	$20,635	$20,635	$22,175

POLICE 21

Operations 2130

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	Total Payroll	$0	$0	$0	$0	$0
530342	Other Svcs - Maint / Licenses	$0	$726	$75,300	$75,300	$145,385
530411	Communication - Phone	$2,363	$3,090	$4,500	$4,500	$0
545300	R&M Mach & Equip	$2,409	$19,229	$7,900	$7,900	$10,000
545310	R&M M&E - Vehicles	$0	$7,597	$5,000	$5,000	$2,500
550510	Office	$0	$0	$0	$0	$6,600
550520	Operating	$17,633	$19,968	$26,625	$26,625	$38,795
550525	Operating - Small Tools	$53,121	$71,472	$87,097	$87,097	$46,100
550526	Operating - Software	$1,236	$1,476	$8,425	$19,425	$2,110
550527	Operating - Apparel	$51,216	$38,813	$56,320	$56,320	$25,675
555400	Travel & Per Diem	$2,591	$3,134	$5,000	$5,000	$4,500
555470	Printing / Binding	$887	$1,342	$1,000	$1,000	$1,000
555550	Training	$32,798	$63,715	$74,800	$74,800	$80,390
	Total Operating	$164,254	$230,562	$351,967	$362,967	$363,055
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$13,725	$0	$55,440	$55,440	$8,500
560641	Mach & Equip - Vehicles	$0	$0	$0	$0	$92,076
560642	Mach & Equip - Data Proc	($13,725)	$0	$0	$0	$25,000
	Total Capital	$0	$0	$55,440	$55,440	$125,576
	TOTAL	$164,254	$230,562	$407,407	$418,407	$488,631

POLICE 21

Support Services 2140

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	Total Payroll	$0	$0	$0	$0	$0
530341	Other Svcs - Contract / Admin	$471,700	$485,800	$450,000	$450,000	$472,500
530342	Other Svcs - Maint / Licenses	$0	$0	$1,650	$1,650	$0
530411	Communication - Phone	$20,844	$357	$34,176	$34,176	$960
545300	R&M Mach & Equip	$0	$125	$0	$0	$0
550510	Office	$0	$267	$0	$0	$2,850
550520	Operating	$440	$791	$4,600	$4,600	$800
550525	Operating - Small Tools	$100	$1,390	$3,050	$3,050	$1,600
550526	Operating - Software	$504	$7,038	$9,600	$9,600	$9,120
550527	Operating - Apparel	$13	$5,956	$7,800	$7,800	$3,750
555441	Rent / Lease - Copy Machine	$0	$150	$8,172	$8,172	$660
	Total Operating	$493,601	$501,874	$519,048	$519,048	$492,240
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$493,601	$501,874	$519,048	$519,048	$492,240

POLICE 21

Code Enforcement 2150

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	Total Payroll	$0	$0	$0	$0	$0
530340	Other Svcs	$430	$0	$3,000	$3,000	$2,000
545300	R&M Mach & Equip	$935	$1,010	$1,100	$1,100	$1,150
550525	Operating - Small Tools	$143	$307	$850	$850	$400
550527	Operating - Apparel	$541	$556	$0	$0	$0
555420	Postage / Freight	$1,580	$3,156	$3,500	$3,500	$2,750
555470	Printing / Binding	$574	$750	$1,500	$1,500	$1,500
555480	Promotional / Advertising	$0	$10	$200	$200	$200
555550	Training	$0	$0	$4,820	$4,820	$5,000
	Total Operating	$4,203	$5,789	$14,970	$14,970	$13,000
	Total Transfers	$0	$0	$0	$0	$0
560641	Mach & Equip - Vehicles	$46,732	$41,304	$0	$0	$0
	Total Capital	$46,732	$41,304	$0	$0	$0
	TOTAL	$50,935	$47,093	$14,970	$14,970	$13,000

GENERAL FUND - PARKS & RECREATION OVERVIEW

All Divisions

EXPENDITURES	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
Personnel Sevices	$1,278,422	$1,428,021	$1,597,855	$1,597,855	$1,485,359
Operating Expenses	$975,341	$1,146,353	$1,609,325	$1,933,853	$1,567,085
Transfers	$0	$420,000	$0	$0	$0
Capital Outlay	$260,151	$155,594	$334,600	$298,100	$115,000
TOTAL EXPENDITURES	**$2,513,914**	**$3,149,968**	**$3,541,780**	**$3,829,808**	**$3,167,444**

Administration - 7200					
Director	1	1	1		
Assistant Director	1	1			
Rec & Events Manager			1		1
Events Coordinator			1		
Total	**2**	**2**	**3**		**1**
Parks and Grounds - 7230					
Parks Manager	1	1	1		1
Athletics Coord/Parks & Rec Coord.	1	1	1		1
Park Ranger	1	2	2		2
Maintenance Worker	7	8	6		6
Foreman - Parks & Rec			1		1
Mechanic			1		1
Total	**10**	**12**	**12**		**12**
Seniors - 7250					
Senior Center Manager	1	1			
Aquatics and Facilities Supervisor			1		1
Sr. Center Rec Specialist			2		1
Aquatics Specialist	1	1			1
Janitorial Maint Worker			1		
Total	**2**	**2**	**4**		**3**
TOTAL FULL-TIME PERSONNEL	**14**	**16**	**19**		**16**
Parks and Grounds - Part Time - 7230					
Park Ranger	6.41	6.41	6.41		6.41
Maintenance Worker	0.73	1.4	0.73		0.73
Irrigation Worker	1	1			
Total	**8.14**	**8.81**	**7.14**		**7.14**
Seniors - Part Time - 7250					
Guest Services Rep	1.46	1.46			
Maintenance Worker/Janitor	0.73	1.48	0.73		0.73
Total	**2.19**	**2.94**	**0.73**		**0.73**
TOTAL PART-TIME PERSONNEL	**10.33**	**11.75**	**7.87**		**7.87**

PARKS & RECREATION SUMMARY

All Divisions

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$965,520	$1,127,258	$1,203,064	$1,203,064	$1,116,698
510140	Overtime	$51,879	$29,849	$38,200	$38,200	$34,000
510900	Reimbursements	$0	($111)	$0	$0	$0
520200	FICA	$76,896	$88,027	$88,063	$88,063	$85,445
520220	Pension DB	$51,108	$45,753	$20,423	$20,423	$31,750
520225	Pension DC	$24,929	$41,136	$60,821	$60,821	$52,096
520230	Health Insurance	$78,458	$76,050	$152,729	$152,729	$129,140
520240	Workers' Comp	$29,632	$20,059	$34,555	$34,555	$36,230
	Total Payroll	$1,278,422	$1,428,021	$1,597,855	$1,597,855	$1,485,359
530314	Consulting	$0	$21,177	$0	$246,648	$0
530315	Pre/Post Employment	$2,775	$2,222	$4,528	$4,528	$4,528
530341	Other Svcs - Contract / Admin	$173,632	$168,381	$201,029	$201,029	$219,526
530342	Other Svcs - Maint / Licenses	$5,159	$8,697	$10,518	$13,771	$16,283
530343	Other Svcs - Banking	$5,285	$5,655	$5,500	$6,000	$6,145
530411	Communication - Phone	$2,588	$5,392	$11,473	$11,953	$6,300
540430	Utilities	$173,648	$181,525	$179,784	$179,784	$183,863
545100	R&M Buildings	$35,476	$65,950	$87,925	$79,925	$80,027
545270	R&M Infra - Grounds	$277,221	$389,169	$546,428	$543,308	$411,564
545300	R&M Mach & Equip	$79,923	$66,163	$74,100	$74,100	$74,100
545310	R&M M&E - Vehicles	$11,765	$22,893	$14,140	$14,140	$14,140
550510	Office	$1,590	$1,204	$3,750	$3,750	$3,750
550520	Operating	$27,086	$26,562	$91,505	$91,239	$95,303
550522	Operating - Tires / Filters	$4,239	$3,366	$7,750	$7,750	$7,750
550523	Operating - Janitorial	$23,746	$21,197	$35,533	$35,533	$36,533
550524	Operating - Chemicals	$4,348	$2,122	$12,500	$12,500	$12,500
550525	Operating - Small Tools	$52,100	$41,931	$82,185	$75,838	$45,146
550526	Operating - Software	$0	$0	$1,500	$1,500	$1,500
550527	Operating - Apparel	$6,383	$6,123	$12,974	$12,974	$12,974
552000	Fuel	$35,794	$35,401	$36,288	$36,288	$36,288
555400	Travel & Per Diem	$246	$29	$0	$0	$0
555420	Postage / Freight	$122	$40	$120	$120	$120
555442	Rent / Lease - Equipment	$7,056	$8,669	$10,000	$10,000	$10,000
555470	Printing / Binding	$269	$30	$2,725	$2,725	$2,725
555480	Promotional / Advertising	$901	$1,856	$73,990	$165,370	$186,340
555482	Promo - Programs	$41,749	$59,174	$90,000	$90,000	$90,000
555490	Not Otherwise Classified	$20	$0	$0	$0	$0
555540	Dues/Reg/Pub	$1,141	$999	$2,400	$2,400	$2,800
555550	Training	$1,079	$426	$10,680	$10,680	$6,880
	Total Operating	$975,341	$1,146,353	$1,609,325	$1,933,853	$1,567,085
591303	To Public Facilities CP Fund	$0	$420,000	$0	$0	$0
	Total Transfers	$0	$420,000	$0	$0	$0
560620	Buildings	$0	$0	$30,000	$55,000	$0
560631	Improvements	$26,669	$0	$0	$0	$0
560640	Machinery & Equipment	$27,500	$0	$173,700	$140,166	$35,000
560641	Mach & Equip - Vehicles	$128,964	$81,606	$80,000	$77,034	$80,000
560650	Construction In Progress	$77,018	$73,988	$50,900	$25,900	$0
	Total Capital	$260,151	$155,594	$334,600	$298,100	$115,000
	TOTAL PARKS & RECREATION	$2,513,914	$3,149,968	$3,541,780	$3,829,808	$3,167,444

PARKS & RECREATION 72

Parks & Rec Administration 7200

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$147,776	$217,990	$261,075	$261,075	$122,727
510140	Overtime	$1,289	$2,324	$5,200	$5,200	$0
520200	FICA	$11,126	$16,827	$15,985	$15,985	$9,391
520220	Pension DB	$0	$0	$0	$0	$12,751
520225	Pension DC	$9,188	$14,438	$15,672	$15,672	$6,017
520230	Health Insurance	$8,128	$1,764	$7,200	$7,200	$5,214
520240	Workers' Comp	$3,557	$1,786	$452	$452	$210
	Total Payroll	$181,064	$255,129	$305,584	$305,584	$156,310
530343	Other Svcs - Banking	$5,285	$5,655	$5,500	$6,000	$6,145
530411	Communication - Phone	$853	$1,733	$2,640	$2,640	$2,160
545100	R&M Buildings	$176	$880	$3,900	$3,900	$3,900
550510	Office	$399	$296	$1,290	$1,290	$1,290
550520	Operating	$809	$623	$300	$300	$300
550525	Operating - Small Tools	$12	$2,963	$0	$0	$0
550526	Operating - Software	$0	$0	$1,500	$1,500	$1,500
555400	Travel & Per Diem	$7	$29	$0	$0	$0
555420	Postage / Freight	$122	$40	$120	$120	$120
555470	Printing / Binding	$269	$30	$475	$475	$475
555480	Promotional / Advertising	$29	$0	$0	$0	$0
555540	Dues/Reg/Pub	$173	$256	$150	$150	$300
555550	Training	$119	$284	$300	$300	$500
	Total Operating	$8,253	$12,789	$16,175	$16,675	$16,690
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$189,317	$267,918	$321,759	$322,259	$173,000

PARKS & RECREATION 72

Athletic Partnerships 7220

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	Total Payroll	$0	$0	$0	$0	$0
550525	Operating - Small Tools	$1,864	$32	$0	$0	$0
	Total Operating	$1,864	$32	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$1,864	$32	$0	$0	$0

PARKS & RECREATION 72

Parks & Grounds 7230

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$634,131	$674,756	$752,290	$752,290	$806,055
510140	Overtime	$45,958	$23,794	$30,000	$30,000	$30,000
510900	Reimbursements	$0	($111)	$0	$0	$0
520200	FICA	$51,465	$53,024	$57,563	$57,563	$61,675
520220	Pension DB	$37,339	$26,130	$0	$0	$0
520225	Pension DC	$12,044	$23,832	$37,487	$37,487	$39,935
520230	Health Insurance	$60,670	$63,317	$114,883	$114,883	$109,722
520240	Workers' Comp	$20,513	$14,648	$26,893	$26,893	$28,872
	Total Payroll	$862,120	$879,390	$1,019,116	$1,019,116	$1,076,259
530314	Consulting	$0	$21,177	$0	$246,648	$0
530315	Pre/Post Employment	$2,211	$1,233	$2,619	$2,619	$2,619
530341	Other Svcs - Contract / Admin	$152,600	$162,082	$188,225	$188,225	$205,529
530342	Other Svcs - Maint / Licenses	$4,301	$8,022	$7,878	$10,018	$10,420
530411	Communication - Phone	$1,294	$3,379	$7,141	$7,621	$2,880
540430	Utilities	$82,309	$98,881	$86,784	$86,784	$90,863
545100	R&M Buildings	$17,434	$21,694	$44,825	$44,825	$34,825
545270	R&M Infra - Grounds	$275,925	$388,209	$540,428	$537,308	$405,564
545300	R&M Mach & Equip	$54,834	$34,115	$40,600	$40,600	$40,600
545310	R&M M&E - Vehicles	$11,765	$22,893	$14,140	$14,140	$14,140
550520	Operating	$18,166	$19,629	$32,635	$32,635	$34,483
550522	Operating - Tires / Filters	$4,239	$3,366	$7,750	$7,750	$7,750
550523	Operating - Janitorial	$19,504	$17,774	$27,533	$27,533	$27,533
550524	Operating - Chemicals	$2,268	$900	$6,000	$6,000	$6,000
550525	Operating - Small Tools	$42,319	$38,003	$64,570	$59,070	$33,460
550527	Operating - Apparel	$6,012	$5,722	$12,674	$12,674	$12,674
552000	Fuel	$35,794	$35,401	$36,288	$36,288	$36,288
555442	Rent / Lease - Equipment	$7,056	$8,669	$10,000	$10,000	$10,000
555480	Promotional / Advertising	$543	$339	$0	$0	$0
555490	Not Otherwise Classified	$20	$0	$0	$0	$0
555540	Dues/Reg/Pub	$489	$393	$1,650	$1,650	$1,900
555550	Training	$380	$142	$9,430	$9,430	$5,430
	Total Operating	$739,463	$892,023	$1,141,170	$1,381,818	$982,958
591303	To Public Facilities CP Fund	$0	$420,000	$0	$0	$0
	Total Transfers	$0	$420,000	$0	$0	$0
560620	Buildings	$0	$0	$30,000	$55,000	$0
560631	Improvements	$26,669	$0	$0	$0	$0
560640	Machinery & Equipment	$27,500	$0	$173,700	$132,166	$0
560641	Mach & Equip - Vehicles	$128,964	$81,606	$80,000	$77,034	$80,000
560650	Construction In Progress	$0	$73,988	$50,900	$25,900	$0
	Total Capital	$183,133	$155,594	$334,600	$290,100	$80,000
	TOTAL	$1,784,716	$2,347,007	$2,494,886	$2,691,034	$2,139,217

PARKS & RECREATION 72

Programs 7240

The Program division was redirected to a new Marketing and Events division in Information and General Services Department.

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$35,767	$49,309	$0	$0	$0
510140	Overtime	$1,068	$268	$0	$0	$0
520200	FICA	$2,753	$3,793	$0	$0	$0
520240	Workers' Comp	$1,410	$861	$0	$0	$0
	Total Payroll	$40,998	$54,231	$0	$0	$0
530315	Pre/Post Employment	$389	$680	$1,572	$1,572	$1,572
530342	Other Svcs - Maint / Licenses	$858	$675	$2,640	$3,753	$5,863
530411	Communication - Phone	$0	$0	$912	$912	$480
540430	Utilities	$11,397	$10,206	$11,160	$11,160	$11,160
545100	R&M Buildings	$3,144	$9,717	$3,100	$3,100	$3,100
545270	R&M Infra - Grounds	$1,296	$0	$3,000	$3,000	$3,000
545300	R&M Mach & Equip	$257	$399	$5,000	$5,000	$5,000
550510	Office	$0	$0	$600	$600	$600
550520	Operating	$4,277	$1,281	$51,270	$51,004	$53,220
550523	Operating - Janitorial	$491	$438	$3,000	$3,000	$3,000
550525	Operating - Small Tools	$2,688	$0	$12,900	$12,053	$7,221
555470	Printing / Binding	$0	$0	$2,000	$2,000	$2,000
555480	Promotional / Advertising	$329	$1,517	$16,490	$16,490	$16,490
555482	Promo - Programs	$41,749	$59,174	$90,000	$90,000	$90,000
555540	Dues/Reg/Pub	$129	$0	$150	$150	$150
	Total Operating	$67,004	$84,087	$203,794	$203,794	$202,856
	Total Transfers	$0	$0	$0	$0	$0
560650	Construction In Progress	$49,999	$0	$0	$0	$0
	Total Capital	$49,999	$0	$0	$0	$0
	TOTAL	$158,001	$138,318	$203,794	$203,794	$202,856

PARKS & RECREATION 72

Seniors 7250

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$147,846	$185,203	$189,699	$189,699	$187,916
510140	Overtime	$3,564	$3,463	$3,000	$3,000	$4,000
520200	FICA	$11,552	$14,383	$14,515	$14,515	$14,379
520230	Health Insurance	$9,660	$10,969	$30,646	$30,646	$14,204
520240	Workers' Comp	$4,152	$2,764	$7,210	$7,210	$7,148
520220	Pension DB	$13,769	$19,623	$20,423	$20,423	$18,999
520225	Pension DC	$3,697	$2,866	$7,662	$7,662	$6,144
	Total Payroll	$194,240	$239,271	$273,155	$273,155	$252,790
530315	Pre/Post Employment	$175	$309	$337	$337	$337
530341	Other Svcs - Contract / Admin	$21,032	$6,299	$12,804	$12,804	$13,997
530411	Communication - Phone	$441	$280	$780	$780	$780
540430	Utilities	$79,942	$72,438	$81,840	$81,840	$81,840
545100	R&M Buildings	$14,722	$33,659	$36,100	$28,100	$38,202
545270	R&M Infra - Grounds	$0	$960	$3,000	$3,000	$3,000
545300	R&M Mach & Equip	$24,832	$31,649	$28,500	$28,500	$28,500
550510	Office	$1,191	$908	$1,860	$1,860	$1,860
550520	Operating	$3,834	$5,029	$7,300	$7,300	$7,300
550523	Operating - Janitorial	$3,751	$2,985	$5,000	$5,000	$6,000
550524	Operating - Chemicals	$2,080	$1,222	$6,500	$6,500	$6,500
550525	Operating - Small Tools	$5,217	$933	$4,715	$4,715	$4,465
550527	Operating - Apparel	$371	$401	$300	$300	$300
555400	Travel & Per Diem	$239	$0	$0	$0	$0
555470	Printing / Binding	$0	$0	$250	$250	$250
555540	Dues/Reg/Pub	$350	$350	$450	$450	$450
555550	Training	$580	$0	$950	$950	$950
	Total Operating	$158,757	$157,422	$190,686	$182,686	$194,731
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$0	$0	$0	$8,000	$35,000
560650	Construction In Progress	$27,019	$0	$0	$0	$0
	Total Capital	$27,019	$0	$0	$8,000	$35,000
	TOTAL	$380,016	$396,693	$463,841	$463,841	$482,521

PARKS & RECREATION 72

Community Events 7400

The Community Events division was redirected back from the Marketing and Events division in Information and General Services Department.

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	Total Payroll	$0	$0	$0	$0	$0
555480	Promotional / Advertising	$0	$0	$57,500	$148,880	$169,850
	Total Operating	$0	$0	$57,500	$148,880	$169,850
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$0	$0	$57,500	$148,880	$169,850

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GOVERNMENTAL FUNDS

(Exclusive of General Fund)

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OTHER GOVERNMENTAL FUNDS - SUMMARY

Source/Application Category

	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
Sources					
Revenues	$9,275,608	$21,725,632	$7,469,783	$18,296,782	$10,385,805
Transfers In	$4,140,000	$2,260,000	$1,215,000	$1,215,000	$1,275,000
Total Sources	**$13,415,608**	**$23,985,632**	**$8,684,783**	**$19,511,782**	**$11,660,805**
Applications					
Personnel Services	$0	$0	$0	$0	$0
Operating Expenses	$5,628,079	$5,123,723	$5,434,453	$7,303,589	$6,382,437
Debt	$1,292,720	$1,409,923	$1,414,289	$1,414,289	$1,413,204
Transfers	$0	$10,550,000	$0	$0	$0
Capital Outlay	$5,742,916	$6,664,663	$11,205,273	$18,434,464	$11,344,500
Total Applications	**$12,663,715**	**$23,748,309**	**$18,054,015**	**$27,152,342**	**$19,140,141**

GOVERNMENTAL FUNDS - SOURCES

EXCLUSIVE OF GENERAL FUND

		FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
Special Revenue Funds						
101	Police Education	$5,745	$9,002	$5,260	$30,234	$6,100
102	Special Law Enf. Trust - Local	$1,347	$2,084	$370	$8,478	$800
103	Special Law Enf. Trust - Federal	$124,735	$47,590	$1,900	$1,900	$1,100
120	Transportation Improvement	$3,231,100	$988,390	$2,221,000	$2,221,000	$929,000
121	Infrastructure Surtax	$3,431,719	$4,191,145	$850,000	$3,851,167	$2,776,000
130	Solid Waste/Recycling	$2,810,597	$3,421,810	$3,438,580	$3,438,580	$4,479,754
140	Arbor	$81,589	$121,615	$21,000	$21,000	$40,000
150	Transportation Impact Fee	$145,834	$279,224	$34,000	$34,000	$20,000
151	Police Impact Fee	$45,225	$75,919	$6,000	$6,000	$6,000
152	Fire Impact Fee	$108,278	$188,210	$56,000	$56,000	$50,000
153	Park Impact Fee	$123,849	$215,745	$7,000	$7,000	$20,000
180	Sewer Plant Replacement – ARPA/SRLF	$674,245	$11,429,208	$22,000	$7,766,327	$717,000
		$10,784,263	**$20,969,942**	**$6,663,110**	**$17,441,686**	**$9,045,754**
Special Assessment Funds - TLBD/Tuscawilla III						
160	TLBD Maintenance	$517,159	$773,802	$539,365	$587,788	$1,084,570
162	Tuscawilla Phase III	$13,649	$14,218	$13,408	$13,408	$13,481
261	TLBD Debt Service	$140,319	$140,087	$139,455	$139,455	$138,555
		$671,127	**$928,107**	**$692,228**	**$740,651**	**$1,236,606**
Special Assessment Funds - Oak Forest						
161	Oak Forest Maintenance	$59,649	$67,205	$56,445	$56,445	$56,445
		$59,649	**$67,205**	**$56,445**	**$56,445**	**$56,445**
Debt Service Funds						
202	1999/2011 Debt Service	$1,299,156	$1,320,054	$1,235,000	$1,235,000	$1,285,000
		$1,299,156	**$1,320,054**	**$1,235,000**	**$1,235,000**	**$1,285,000**
Capital Project Funds						
301	1999 Construction	$26,754	$18,826	$2,000	$2,000	$4,000
302	Revolving Rehab	$34,051	$10,348	$0	$0	$0
303	Public Facilities	$133,045	$578,671	$19,000	$19,000	$8,000
305	Excellence in Cust Svc Initiative	$407,563	$92,479	$17,000	$17,000	$25,000
		$601,413	**$700,324**	**$38,000**	**$38,000**	**$37,000**
TOTAL GOVERNMENTAL FUNDS - SOURCES		**$13,415,608**	**$23,985,632**	**$8,684,783**	**$19,511,782**	**$11,660,805**

GOVERNMENTAL FUNDS - APPLICATIONS

EXCLUSIVE OF GENERAL FUND

		FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
Special Revenue Funds						
101	Police Education	$710	$58	$7,500	$7,500	$12,185
102	Special Law Enf. Trust - Local	$1,358	$4,498	$13,500	$13,500	$9,500
103	Special Law Enf. Trust - Federal	$31,131	$54,430	$80,459	$80,459	$7,500
120	Transportation Improvement	$614,112	$1,006,392	$5,236,065	$5,236,065	$2,789,180
121	Infrastructure Surtax	$3,872,935	$3,395,758	$3,525,000	$4,187,000	$5,725,000
130	Solid Waste/Recycling	$3,895,135	$3,374,809	$3,419,902	$3,849,902	$3,751,292
140	Arbor	$142,749	$370,575	$825,886	$825,886	$923,286
150	Transportation Impact Fee	$11,080	$757,910	$379,000	$379,000	$379,000
151	Police Impact Fee	$0	$324,923	$52,424	$52,424	$0
153	Park Impact Fee	$75,941	$27,799	$695,000	$695,000	$200,000
180	Sewer Plant Replacement – ARPA/SRLF	$0	$10,267,582	$0	$7,744,327	$1,700,000
		$8,645,151	**$19,584,734**	**$14,234,736**	**$23,071,063**	**$15,496,943**
Special Assessment Funds - TLBD/Tuscawilla III						
160	TLBD Maintenance	$523,135	$606,255	$621,869	$866,869	$1,015,536
162	Tuscawilla Phase III	$14,952	$9,252	$15,286	$15,286	$15,129
261	TLBD Debt Service	$28,560	$134,026	$139,171	$139,171	$138,937
		$566,647	**$749,533**	**$776,326**	**$1,021,326**	**$1,169,602**
Special Assessment Funds - Oak Forest						
161	Oak Forest Maintenance	$71,655	$63,236	$80,448	$96,448	$79,595
		$71,655	**$63,236**	**$80,448**	**$96,448**	**$79,595**
Debt Service Funds						
202	1999/2011 Debt Service	$1,274,999	$1,275,000	$1,277,505	$1,278,505	$1,278,501
		$1,274,999	**$1,275,000**	**$1,277,505**	**$1,278,505**	**$1,278,501**
Capital Project Funds						
301	1999 Construction	$476,065	$201,876	$0	$0	$200,000
302	Revolving Rehab	$645,618	$553,548	$0	$0	$0
303	Public Facilites	$976,935	$1,251,944	$1,445,000	$1,445,000	$715,500
305	Excellence in Cust Svc Initiative	$6,645	$68,438	$240,000	$240,000	$200,000
		$2,105,263	**$2,075,806**	**$1,685,000**	**$1,685,000**	**$1,115,500**
TOTAL GOVERNMENTAL FUNDS - APPLICATIONS		$12,663,715	$23,748,309	$18,054,015	$27,152,342	$19,140,141
CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS (exclusive of General Fund)						
FUND BALANCE - October 1		$33,267,203	$34,019,096	$27,926,725	$34,256,419	$25,015,859
Appropriation TO (FROM) Fund Balance		$751,893	$237,323	($9,369,232)	($9,240,560)	($9,105,336)
FUND BALANCE - September 30		34,019,096	34,256,419	18,557,493	25,015,859	$15,910,523

Police Education 101

Account Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
351500	Traffic	$5,101	$7,462	$5,100	$30,074	$5,100
369900	Misc Revenue	$0	$42	$0	$0	$0
361100/361300	Investment	$644	$1,498	$160	$160	$1,000
	Total Revenues	$5,745	$9,002	$5,260	$30,234	$6,100
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$5,745**	**$9,002**	**$5,260**	**$30,234**	**$6,100**
	APPLICATIONS					
550525	Operating - Small Tools	$0	$58	$4,500	$4,500	$0
555550	Training	$710	$0	$3,000	$3,000	$12,185
	Total Operating	$710	$58	$7,500	$7,500	$12,185
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL APPLICATIONS	**$710**	**$58**	**$7,500**	**$7,500**	**$12,185**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$15,883	$20,918	$17,567	$29,862	$52,596
	Appropriation TO (FROM) Fund Balance	$5,035	$8,944	($2,240)	$22,734	($6,085)
	FUND BALANCE - September 30	$20,918	$29,862	$15,327	$52,596	$46,511

Sp Law Enforcement Trust (Local) 102

Account Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
358200	Confiscated Local Law Enf	$0	$0	$0	$8,108	$0
361100/361300	Investment	$1,347	$2,084	$370	$370	$800
	Total Revenues	$1,347	$2,084	$370	$8,478	$800
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$1,347**	**$2,084**	**$370**	**$8,478**	**$800**
	APPLICATIONS					
530311	Legal	$0	$0	$2,500	$2,500	$2,500
550520	Operating	$0	$0	$0	$0	$3,500
550525	Operating - Small Tools	$1,358	$4,978	$7,500	$7,500	$0
555490	Not Otherwise Classified	$0	($480)	$3,500	$3,500	$3,500
	Total Operating	$1,358	$4,498	$13,500	$13,500	$9,500
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL APPLICATIONS	**$1,358**	**$4,498**	**$13,500**	**$13,500**	**$9,500**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$37,068	$37,057	$26,157	$34,643	$29,621
	Appropriation TO (FROM) Fund Balance	($11)	($2,414)	($13,130)	($5,022)	($8,700)
	FUND BALANCE - September 30	$37,057	$34,643	$13,027	$29,621	$20,921

Sp Law Enforcement Trust (Fed) 103

Account Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
355000	Fines & Forfeits - Federal	$123,047	$0	$0	$0	$0
355002	Department of Justice	$0	$40,139	$0	$0	$0
364100	Auction Proceeds	$0	$0	$0	$0	$0
361100/361300	Investment	$1,688	$7,451	$1,900	$1,900	$1,100
	Total Revenues	$124,735	$47,590	$1,900	$1,900	$1,100
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$124,735**	**$47,590**	**$1,900**	**$1,900**	**$1,100**
	APPLICATIONS					
545300	R&M Mach & Equip	$0	$3,700	$0	$0	$0
550520	Operating	$2,000	$2,000	$3,500	$3,500	$3,500
550525	Operating - Small Tools	$29,131	$8,296	$38,110	$38,110	$4,000
	Total Operating	$31,131	$13,996	$41,610	$41,610	$7,500
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$0	$40,434	$38,849	$38,849	$0
	Total Capital	$0	$40,434	$38,849	$38,849	$0
	TOTAL APPLICATIONS	**$31,131**	**$54,430**	**$80,459**	**$80,459**	**$7,500**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$13,891	$107,495	$78,559	$100,655	$22,096
	Appropriation TO (FROM) Fund Balance	$93,604	($6,840)	($78,559)	($78,559)	($6,400)
	FUND BALANCE - September 30	$107,495	$100,655	$0	$22,096	$15,696

Transportation Improvement - 120

Account Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
312410	1st Loc Op Fuel	$596,434	$600,066	$580,000	$580,000	$580,000
337400	Grant - Transportation	$0	$0	$1,595,000	$1,595,000	$250,000
361100/361300	Investment	$134,666	$388,324	$46,000	$46,000	$99,000
	Total Revenues	$731,100	$988,390	$2,221,000	$2,221,000	$929,000
381001	From General Fund	$2,500,000	$0	$0	$0	$0
	Total Transfers	$2,500,000	$0	$0	$0	$0
	TOTAL SOURCES	**$3,231,100**	**$988,390**	**$2,221,000**	**$2,221,000**	**$929,000**
	APPLICATIONS					
530314	Consulting	$0	$0	$35,000	$35,000	$35,000
540430	Utilities	$11,092	$11,396	$11,400	$11,400	$11,400
545270	R&M Infra - Grounds	$63,881	$30,869	$34,085	$34,085	$31,625
545300	R&M Mach & Equip	$21,403	$32,919	$25,675	$25,675	$27,000
545400	R&M Transportation	$25,000	$9,250	$25,000	$25,000	$25,000
545410	R&M Trans - Roads	$10,864	$6,589	$17,600	$17,600	$17,600
545411	R&M Trans - Striping	$17,342	$9,208	$25,000	$25,000	$25,000
545412	R&M Trans - Traffic Control	$30,405	$50,012	$45,600	$45,600	$45,600
545420	R&M Trans - Sidewalks	$375,450	$195,881	$395,750	$395,750	$300,000
550525	Operating - Small Tools	$1,187	$3,901	$23,220	$23,220	$18,220
580820	Grants/Aids - Private	$2,648	$1,305	$2,735	$2,735	$2,735
	Total Operating	$559,272	$351,330	$641,065	$641,065	$539,180
591121	To Road Improvement	$0	$550,000	$0	$0	$0
	Total Transfers	$0	$550,000	$0	$0	$0
560650	Construction In Progress	$54,840	$105,062	$4,595,000	$4,595,000	$2,250,000
	Total Capital	$54,840	$105,062	$4,595,000	$4,595,000	$2,250,000
	TOTAL APPLICATIONS	**$614,112**	**$1,006,392**	**$5,236,065**	**$5,236,065**	**$2,789,180**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$3,930,833	$6,547,821	$4,800,076	$6,529,819	$3,514,754
	Appropriation TO (FROM) Fund Balance	$2,616,988	($18,002)	($3,015,065)	($3,015,065)	($1,860,180)
	FUND BALANCE - September 30	$6,547,821	$6,529,819	$1,785,011	$3,514,754	$1,654,574

Infrastructure Surtax (prev Road Improvements) 121

2nd, 3rd, and 4th Generation

Division Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
4120	Road Improvements (2nd Gen)	$0	$0	$0	$0	$0
4130	Infrastructure (3rd Gen)	$3,431,719	$4,191,145	$850,000	$2,251,167	$150,000
4140	Infrastructure (4th Gen)	$0	$0	$0	$1,600,000	$2,626,000
	TOTAL SOURCES	**$3,431,719**	**$4,191,145**	**$850,000**	**$3,851,167**	**$2,776,000**
	APPLICATIONS					
4120	Road Improvements (2nd Gen)	$107,919	$0	$0	$0	$0
4130	Infrastructure (3rd Gen)	$3,765,016	$3,395,758	$3,525,000	$4,187,000	$4,725,000
4140	Infrastructure (4th Gen)	$0	$0	$0	$0	$1,000,000
	TOTAL APPLICATIONS	**$3,872,935**	**$3,395,758**	**$3,525,000**	**$4,187,000**	**$4,725,000**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$9,485,213	$9,043,997	$8,098,998	$9,839,384	$7,903,551
	Appropriation TO (FROM) Fund Balance	($441,216)	$795,387	($2,675,000)	($1,935,833)	($4,575,000)
	FUND BALANCE - September 30	$9,043,997	$9,839,384	$5,423,998	$7,903,551	$3,328,551

Infrastructure Surtax 121
Road Improvements 4120
2nd Generation

Account Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
	Total Revenues	$0	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$0**	**$0**	**$0**	**$0**	**$0**
	APPLICATIONS					
	Total Operating	$0	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
560650	Construction In Progress	$107,919	$0	$0	$0	$0
	Total Capital	$107,919	$0	$0	$0	$0
	TOTAL APPLICATIONS	**$107,919**	**$0**	**$0**	**$0**	**$0**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$107,919	$0	$0	$0	$0
Appropriation TO (FROM) Fund Balance		($107,919)	$0	$0	$0	$0
FUND BALANCE - September 30		$0	$0	$0	$0	$0

Infrastructure Surtax 121

Infrastructure - 4130

3rd Generation

Account Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
312600	Discretionary Sales Surtax	$3,075,652	$3,065,232	$750,000	$1,120,000	$0
331390	Federal Grant - Other Phys. Environ.	$0	$0	$0	$1,031,167	$0
361100/361300	Investment	$356,067	$575,913	$100,000	$100,000	$150,000
	Total Revenues	$3,431,719	$3,641,145	$850,000	$2,251,167	$150,000
381120	From Transportation Improvement	$0	$550,000	$0	$0	$0
	Total Transfers	$0	$550,000	$0	$0	$0
	TOTAL SOURCES	**$3,431,719**	**$4,191,145**	**$850,000**	**$2,251,167**	**$150,000**
	APPLICATIONS					
530314	Consulting	$368,331	$537,395	$25,000	$1,465,000	$25,000
545410	R&M Trans - Roads	$50,391	$0	$0	$0	$0
	Total Operating	$418,722	$537,395	$25,000	$1,465,000	$25,000
	Total Transfers	$0	$0	$0	$0	$0
560610	Land	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$53,273	$0	$0	$0	$0
560650	Construction In Progress	$3,293,021	$2,858,363	$3,500,000	$2,722,000	$4,700,000
	Total Capital	$3,346,294	$2,858,363	$3,500,000	$2,722,000	$4,700,000
	TOTAL APPLICATIONS	**$3,765,016**	**$3,395,758**	**$3,525,000**	**$4,187,000**	**$4,725,000**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$9,377,294	$9,043,997	$8,098,998	$9,839,384	$7,903,551
	Appropriation TO (FROM) Fund Balance	($333,297)	$795,387	($2,675,000)	($1,935,833)	($4,575,000)
	FUND BALANCE - September 30	$9,043,997	$9,839,384	$5,423,998	$7,903,551	$3,328,551

Infrastructure Surtax 121
Infrastructure - 4140
4th Generation

Account Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
312600	Discretionary Sales Surtax	$0	$0	$0	$1,600,000	$2,580,000
361100/361300	Investment	$0	$0	$0	$0	$46,000
	Total Revenues	$0	$0	$0	$1,600,000	$2,626,000
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$0**	**$0**	**$0**	**$1,600,000**	**$2,626,000**
	APPLICATIONS					
	Total Operating	$0	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
560610	Land	$0	$0	$0	$0	$0
560650	Construction In Progress	$0	$0	$0	$0	$1,000,000
	Total Capital	$0	$0	$0	$0	$1,000,000
	TOTAL APPLICATIONS	**$0**	**$0**	**$0**	**$0**	**$1,000,000**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$0	$0	$0	$0	$1,600,000
Appropriation TO (FROM) Fund Balance		$0	$0	$0	$1,600,000	$1,626,000
FUND BALANCE - September 30		$0	$0	$0	$1,600,000	$3,226,000

Solid Waste / Recycling - 130

Account Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
338200	Environmental Rev Share	$61,464	$51,686	$55,800	$55,800	$55,800
343400	Garbage / Solid Waste	$2,661,604	$3,245,205	$3,355,524	$3,355,524	$4,401,698
343420	Recycle Bin Revenue	$2,258	$1,974	$2,256	$2,256	$2,256
361100/361300	Investment	$85,271	$122,945	$25,000	$25,000	$20,000
	Total Revenues	$2,810,597	$3,421,810	$3,438,580	$3,438,580	$4,479,754
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$2,810,597**	**$3,421,810**	**$3,438,580**	**$3,438,580**	**$4,479,754**
	APPLICATIONS					
530314	Consulting	$33,691	$4,030	$3,870	$43,870	$3,987
530341	Other Svcs - Contract / Admin	$128,969	$129,783	$128,461	$128,461	$129,624
530910	Emergency/Recovery Services	$597,709	$0	$0	$390,000	$0
540435	Disposal (includes landfill)	$3,127,175	$3,233,986	$3,275,571	$3,275,571	$3,605,681
550520	Operating	$7,591	$7,010	$12,000	$12,000	$12,000
	Total Operating	$3,895,135	$3,374,809	$3,419,902	$3,849,902	$3,751,292
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL APPLICATIONS	**$3,895,135**	**$3,374,809**	**$3,419,902**	**$3,849,902**	**$3,751,292**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$2,900,797	$1,816,259	$1,902,187	$1,863,260	$1,451,938
Appropriation TO (FROM) Fund Balance		($1,084,538)	$47,001	$18,678	($411,322)	$728,462
FUND BALANCE - September 30		$1,816,259	$1,863,260	$1,920,865	$1,451,938	$2,180,400
	Fund Balance Detail:					
	ACFR Storm Reserve (Assigned)	$1,939,079	$1,935,049		$1,545,049	$1,545,049
	ACFR Solid Waste (Committed)	($122,820)	($71,789)		($93,111)	$635,351

Arbor 140

Account Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
316010	Arbor License	$684	$570	$500	$500	$0
322910	Arbor Permits	$820	$400	$500	$500	$0
354100	Arbor Fine	$3,750	$3,000	$0	$0	$0
361100/361300	Investment	$76,335	$116,197	$20,000	$20,000	$40,000
366000	Misc Private Donations	$0	$1,448	$0	$0	$0
	Total Revenues	$81,589	$121,615	$21,000	$21,000	$40,000
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$81,589**	**$121,615**	**$21,000**	**$21,000**	**$40,000**
	APPLICATIONS					
530314	Consulting	$350	$0	$0	$2,400	$0
530341	Other Svcs - Contract / Admin	$18,324	$18,511	$18,511	$18,511	$18,511
545270	R&M Infra - Grounds	$25,089	$153,865	$460,000	$457,600	$850,000
550520	Operating	$58,573	$69,900	$84,000	$84,000	$49,000
550525	Operating - Small Tools	$9,845	$284	$1,000	$1,000	$5,000
555480	Promotional / Advertising	$805	$165	$2,375	$2,375	$775
555550	Training	$0	$215	$0	$0	$0
	Total Operating	$112,986	$242,940	$565,886	$565,886	$923,286
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$29,763	$127,635	$130,000	$81,730	$0
560641	Mach & Equip - Vehicles	$0	$0	$130,000	$178,270	$0
	Total Capital	$29,763	$127,635	$260,000	$260,000	$0
	TOTAL APPLICATIONS	**$142,749**	**$370,575**	**$825,886**	**$825,886**	**$923,286**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$2,134,178	$2,073,018	$1,369,814	$1,824,058	$1,019,172
	Appropriation TO (FROM) Fund Balance	($61,160)	($248,960)	($804,886)	($804,886)	($883,286)
	FUND BALANCE - September 30	$2,073,018	$1,824,058	$564,928	$1,019,172	$135,886

Transportation Impact 150

Account Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
324310	Transportation - Residential	$57,308	$206,806	$0	$0	$0
324320	Transportation - Commercial	$9,427	($68,681)	$0	$0	$0
361100/361300	Investment	$79,099	$141,099	$34,000	$34,000	$20,000
	Total Revenues	$145,834	$279,224	$34,000	$34,000	$20,000
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$145,834**	**$279,224**	**$34,000**	**$34,000**	**$20,000**
	APPLICATIONS					
	Total Operating	$0	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
560650	Construction In Progress	$11,080	$757,910	$379,000	$379,000	$379,000
	Total Capital	$11,080	$757,910	$379,000	$379,000	$379,000
	TOTAL APPLICATIONS	**$11,080**	**$757,910**	**$379,000**	**$379,000**	**$379,000**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$2,125,795	$2,260,549	$1,948,149	$1,781,863	$1,436,863
Appropriation TO (FROM) Fund Balance		$134,754	($478,686)	($345,000)	($345,000)	($359,000)
FUND BALANCE - September 30		$2,260,549	$1,781,863	$1,603,149	$1,436,863	$1,077,863

Police Impact 151

Account Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
324110	Public Safety - Residential	$16,500	$28,325	$0	$0	$0
324120	Public Safety - Commercial	$322	$1	$0	$0	$0
361100/361300	Investment	$28,403	$47,593	$6,000	$6,000	$6,000
	Total Revenues	$45,225	$75,919	$6,000	$6,000	$6,000
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$45,225**	**$75,919**	**$6,000**	**$6,000**	**$6,000**
	APPLICATIONS					
	Total Operating	$0	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$0	$15,341	$52,424	$52,424	$0
560641	Mach & Equip - Vehicles	$0	$309,582	$0	$0	$0
	Total Capital	$0	$324,923	$52,424	$52,424	$0
	TOTAL APPLICATIONS	**$0**	**$324,923**	**$52,424**	**$52,424**	**$0**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$765,913	$811,138	$512,938	$562,134	$515,710
Appropriation TO (FROM) Fund Balance		$45,225	($249,004)	($46,424)	($46,424)	$6,000
FUND BALANCE - September 30		$811,138	$562,134	$466,514	$515,710	$521,710

Fire Impact - 152

Account Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
324110	Public Safety - Residential	$10,320	$17,716	$0	$0	$0
324120	Public Safety - Commercial	$149	$1	$0	$0	$0
361100/361300	Investment	$97,809	$170,493	$56,000	$56,000	$50,000
	Total Revenues	$108,278	$188,210	$56,000	$56,000	$50,000
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$108,278**	**$188,210**	**$56,000**	**$56,000**	**$50,000**
	APPLICATIONS					
	Total Operating	$0	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL APPLICATIONS	**$0**	**$0**	**$0**	**$0**	**$0**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$2,664,592	$2,772,870	$2,857,670	$2,961,080	$3,017,080
Appropriation TO (FROM) Fund Balance		$108,278	$188,210	$56,000	$56,000	$50,000
FUND BALANCE - September 30		$2,772,870	$2,961,080	$2,913,670	$3,017,080	$3,067,080

Park Impact 153

Account Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
324610	Culture / Recreation - Residential	$99,900	$171,495	$0	$0	$0
361100/361300	Investment	$23,949	$44,250	$7,000	$7,000	$20,000
	Total Revenues	$123,849	$215,745	$7,000	$7,000	$20,000
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$123,849**	**$215,745**	**$7,000**	**$7,000**	**$20,000**
	APPLICATIONS					
	Total Operating	$0	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
560650	Construction In Progress	$75,941	$27,799	$695,000	$695,000	$200,000
	Total Capital	$75,941	$27,799	$695,000	$695,000	$200,000
	TOTAL APPLICATIONS	**$75,941**	**$27,799**	**$695,000**	**$695,000**	**$200,000**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$644,867	$692,775	$720,375	$880,721	$192,721
Appropriation TO (FROM) Fund Balance		$47,908	$187,946	($688,000)	($688,000)	($180,000)
FUND BALANCE - September 30		$692,775	$880,721	$32,375	$192,721	$12,721

Special Assessment - TLBD Maint 160

Assess Rate/Unit - $256

Legal Maximum - to be proposed

Account Number	Account Description	$120 FY 22/23 Actual	$120 FY 23/24 Actual	$128 Original FY 24/25 Budget	$128 Revised FY 24/25 Budget	$256 FY 25/26 Budget
	SOURCES					
325200	Charges for Services	$508,800	$543,212	$538,565	$538,565	$1,082,770
369301	Settlement Insurance Proceeds	$0	$208,089	$0	$48,423	$0
361100/361300	Investment	$8,359	$22,501	$800	$800	$1,800
	Total Revenues	$517,159	$773,802	$539,365	$587,788	$1,084,570
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$517,159**	**$773,802**	**$539,365**	**$587,788**	**$1,084,570**
	APPLICATIONS					
530340	Other Svcs	$0	$0	$0	$0	$5,640
530341	Other Svcs - Contract / Admin	$65,693	$65,568	$105,766	$105,766	$64,426
540430	Utilities	$66,194	$47,264	$74,340	$74,340	$74,340
540434	Streetlights	$200,119	$249,541	$243,396	$243,396	$243,396
545210	R&M Infra - Fountains	$50,837	$21,908	$23,416	$20,536	$21,496
545270	R&M Infra - Grounds	$140,292	$142,478	$174,951	$159,967	$581,238
550520	Operating	$0	$0	$0	$0	$25,000
555480	Promotional / Advertising	$0	$347	$0	$0	$0
	Total Operating	$523,135	$527,106	$621,869	$604,005	$1,015,536
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$0	$0	$0	$12,880	$0
560650	Construction In Progress	$0	$79,149	$0	$249,984	$0
	Total Capital	$0	$79,149	$0	$262,864	$0
	TOTAL APPLICATIONS	**$523,135**	**$606,255**	**$621,869**	**$866,869**	**$1,015,536**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$174,524	$168,548	$83,343	$336,095	$57,014
	Appropriation TO (FROM) Fund Balance	($5,976)	$167,547	($82,504)	($279,081)	$69,034
	FUND BALANCE - September 30	$168,548	$336,095	$839	$57,014	$126,048

Special Assessment - TLBD I Capital/DS 261

BB&T Bank Note

Final Year FY 2030

Assess Rate/Unit - $36

Legal Maximum - $43

Account Number	Account Description	$36 FY 22/23 Actual	$36 FY 23/24 Actual	$36 Original FY 24/25 Budget	$36 Revised FY 24/25 Budget	$36 FY 25/26 Budget
	SOURCES					
325100	Capital Improvement	$102,332	$105,408	$137,955	$137,955	$137,955
325300	Prepayments	$0	($9)	$0	$0	$0
369900	Misc Revenue	$7,372	$7,818	$0	$0	$0
361100/361300	Investment	$30,615	$26,870	$1,500	$1,500	$600
	Total Revenues	$140,319	$140,087	$139,455	$139,455	$138,555
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$140,319**	**$140,087**	**$139,455**	**$139,455**	**$138,555**
	APPLICATIONS					
530341	Other Svcs - Contract / Admin	$3,236	$3,314	$4,099	$4,099	$4,945
	Total Operating	$3,236	$3,314	$4,099	$4,099	$4,945
	Total Transfers	$0	$0	$0	$0	$0
570710	Principal	$0	$105,408	$113,321	$113,321	$115,967
570720	Interest	$13,509	$25,304	$21,751	$21,751	$18,025
	Total Debt Service	$13,509	$130,712	$135,072	$135,072	$133,992
560650	Construction In Progress	$11,815	$0	$0	$0	$0
	Total Capital	$11,815	$0	$0	$0	$0
	TOTAL APPLICATIONS	**$28,560**	**$134,026**	**$139,171**	**$139,171**	**$138,937**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	($84,187)	$27,572	$31,512	$33,633	$33,917
	Appropriation TO (FROM) Fund Balance	$111,759	$6,061	$284	$284	($382)
	FUND BALANCE - September 30	$27,572	$33,633	$31,796	$33,917	$33,535

Due to the structure of this debt service instrument, the FY2023 and FY2024 special assessment revenues are required by GASB to have the distinctive accounting treatment represented herein.

Special Assessment - Oak Forest Maintenance 161

Assess Rate/Unit - $60
Legal Maximum - $63

Account Number	Account Description	$60 FY 22/23 Actual	$60 FY 23/24 Actual	$60 Original FY 24/25 Budget	$60 Revised FY 24/25 Budget	$60 FY 25/26 Budget
	SOURCES					
325200	Charges for Services	$55,658	$55,644	$55,445	$55,445	$55,445
369301	Settlement Insurance Proceeds	$0	$4,600	$0	$0	$0
361100/361300	Investment	$3,991	$6,961	$1,000	$1,000	$1,000
	Total Revenues	$59,649	$67,205	$56,445	$56,445	$56,445
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$59,649**	**$67,205**	**$56,445**	**$56,445**	**$56,445**
	APPLICATIONS					
530341	Other Svcs - Contract / Admin	$16,177	$16,331	$16,492	$32,492	$13,540
540430	Utilities	$13,279	$9,700	$12,180	$12,180	$13,524
545270	R&M Infra - Grounds	$42,199	$37,205	$51,776	$51,776	$52,531
	Total Operating	$71,655	$63,236	$80,448	$96,448	$79,595
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL APPLICATIONS	**$71,655**	**$63,236**	**$80,448**	**$96,448**	**$79,595**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$111,105	$99,099	$81,175	$103,068	$63,065
	Appropriation TO (FROM) Fund Balance	($12,006)	$3,969	($24,003)	($40,003)	($23,150)
	FUND BALANCE - September 30	$99,099	$103,068	$57,172	$63,065	$39,915

Special Assessment - Tuscawilla III 162

Capital/DS and Maintenance Divisions

	Capital	Maint
Assess Rate/Unit* -	$88	$87
Legal Maximum -	$88	$87

Division Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
1521	Capital Division	$5,668	$5,889	$5,926	$5,926	$5,896
1522	Maintenance Division	$7,981	$8,329	$7,482	$7,482	$7,585
	TOTAL SOURCES	**$13,649**	**$14,218**	**$13,408**	**$13,408**	**$13,481**
	APPLICATIONS					
1521	Capital Division	$6,105	$6,124	$6,149	$6,149	$6,066
1522	Maintenance Division	$8,847	$3,128	$9,137	$9,137	$9,063
	TOTAL APPLICATIONS	**$14,952**	**$9,252**	**$15,286**	**$15,286**	**$15,129**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$6,315	$5,012	$3,244	$9,978	$8,100
	Appropriation TO (FROM) Fund Balance	($1,303)	$4,966	($1,878)	($1,878)	($1,648)
	FUND BALANCE - September 30	$5,012	$9,978	$1,366	$8,100	$6,452
	Internal Loan to General Fund	($36,286)	($33,091)			
	Per ACFR	($31,274)	($23,113)			

Special Assessment - Tuscawilla III 162

Capital 1521 - Internal Loan

Final Year FY 2033

Assess Rate/Unit - $88

Legal Maximum - $88

Account Number	Account Description	$85 FY 22/23 Actual	$85 FY 23/24 Actual	$88 Original FY 24/25 Budget	$88 Revised FY 24/25 Budget	$88 FY 25/26 Budget
	SOURCES					
325100	Capital Improvement	$5,668	$5,889	$5,926	$5,926	$5,896
	Total Revenues	$5,668	$5,889	$5,926	$5,926	$5,896
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$5,668**	**$5,889**	**$5,926**	**$5,926**	**$5,896**
	APPLICATIONS					
530341	Other Svcs - Contract / Admin	$1,893	$1,913	$1,937	$1,937	$1,855
	Total Operating	$1,893	$1,913	$1,937	$1,937	$1,855
570710	Principal	$3,108	$3,195	$3,284	$3,284	$3,376
570720	Interest	$1,104	$1,016	$928	$928	$835
	Total Debt Service	$4,212	$4,211	$4,212	$4,212	$4,211
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL APPLICATIONS	**$6,105**	**$6,124**	**$6,149**	**$6,149**	**$6,066**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$1,741	$1,304	$1,107	$1,069	$846
	Appropriation TO (FROM) Fund Balance	($437)	($235)	($223)	($223)	($170)
	FUND BALANCE - September 30	$1,304	$1,069	$884	$846	$676
	Internal Loan to General Fund	($36,286)	($33,091)			
	per 9/30 ACFR	($34,982)	($32,022)			

Special Assessment - Tuscawilla III 162

Maintenance 1522

Assess Rate/Unit -	$87					
Legal Maximum -	$87					
		$87	$87	$87	$87	$87
Account Number	**Account Description**	**FY 22/23 Actual**	**FY 23/24 Actual**	**Original FY 24/25 Budget**	**Revised FY 24/25 Budget**	**FY 25/26 Budget**
	SOURCES					
325200	Charges for Services	$7,493	$7,485	$7,462	$7,462	$7,500
361100/361300	Investment	$488	$844	$20	$20	$85
	Total Revenues	$7,981	$8,329	$7,482	$7,482	$7,585
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$7,981**	**$8,329**	**$7,482**	**$7,482**	**$7,585**
	APPLICATIONS					
530341	Other Svcs - Contract / Admin	$2,385	$2,403	$2,427	$2,427	$2,353
540432	Water/Sewer	$712	$725	$960	$960	$960
545270	R&M Infra - Grounds	$5,750	$0	$5,750	$5,750	$5,750
	Total Operating	$8,847	$3,128	$9,137	$9,137	$9,063
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL APPLICATIONS	**$8,847**	**$3,128**	**$9,137**	**$9,137**	**$9,063**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$4,574	$3,708	$2,137	$8,909	$7,254
Appropriation TO (FROM) Fund Balance		($866)	$5,201	($1,655)	($1,655)	($1,478)
FUND BALANCE - September 30		$3,708	$8,909	$482	$7,254	$5,776

Sewer Plant Replacement (ARPA/SRLF) 180

Account Number		Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
		SOURCES					
332390		ARPA - Other Physical Environment	$0	$10,251,757	$0	$7,744,327	$683,000
361100		Interest / Other Earnings	$674,245	$1,177,451	$22,000	$22,000	$34,000
384000	SRLF	Debt Proceeds	$0	$0	$0	$0	$0
		Total Revenues	$674,245	$11,429,208	$22,000	$7,766,327	$717,000
		Total Transfers	$0	$0	$0	$0	$0
		TOTAL SOURCES	**$674,245**	**$11,429,208**	**$22,000**	**$7,766,327**	**$717,000**
		APPLICATIONS					
		Total Operating	$0	$0	$0	$0	$0
591001		To General Fund	$0	$10,000,000	$0	$0	$0
		Total Transfers	$0	$10,000,000	$0	$0	$0
560650		Construction In Progress	$0	$267,582	$0	$7,744,327	$1,700,000
		Total Capital	$0	$267,582	$0	$7,744,327	$1,700,000
		TOTAL APPLICATIONS	**$0**	**$10,267,582**	**$0**	**$7,744,327**	**$1,700,000**
CHANGE IN FUND BALANCE							
FUND BALANCE - October 1			($115,018)	$559,227	$1,101,327	$1,720,853	$1,742,853
Appropriation TO (FROM) Fund Balance			$674,245	$1,161,626	$22,000	$22,000	($983,000)
FUND BALANCE - September 30			$559,227	$1,720,853	$1,123,327	$1,742,853	$759,853
		Available ARPA Proceeds (Deferred Revenue)	$18,679,951	$8,428,194		$683,867	
			$19,239,178	$10,149,047		$2,426,720	

1999/2011 Debt Service 202

1999 Series Improvement Refunding Revenue Bonds - US Bank

Account Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
361100/361300	Investment	$24,156	$30,054	$20,000	$20,000	$10,000
	Total Revenues	$24,156	$30,054	$20,000	$20,000	$10,000
381001	From General Fund	$1,275,000	$1,290,000	$1,215,000	$1,215,000	$1,275,000
	Total Transfers	$1,275,000	$1,290,000	$1,215,000	$1,215,000	$1,275,000
	TOTAL SOURCES	**$1,299,156**	**$1,320,054**	**$1,235,000**	**$1,235,000**	**$1,285,000**
	APPLICATIONS					
530314	Consulting	$0	$0	$2,500	$3,500	$3,500
	Total Operating	$0	$0	$2,500	$3,500	$3,500
	Total Transfers	$0	$0	$0	$0	$0
570710	Principal	$350,893	$331,130	$312,415	$312,415	$295,456
570720	Interest	$924,106	$943,870	$962,590	$962,590	$979,545
	Total Debt Service	$1,274,999	$1,275,000	$1,275,005	$1,275,005	$1,275,001
	Total Capital	$0	$0	$0	$0	$0
	TOTAL APPLICATIONS	**$1,274,999**	**$1,275,000**	**$1,277,505**	**$1,278,505**	**$1,278,501**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$1,266,808	$1,290,965	$1,333,463	$1,336,019	$1,292,514
Appropriation TO (FROM) Fund Balance		$24,157	$45,054	($42,505)	($43,505)	$6,499
FUND BALANCE - September 30*		$1,290,965	$1,336,019	$1,290,958	$1,292,514	$1,299,013

* Fund balance is exhausted each year as payments on this debt are due on 10/1 .

1999 Construction Capital Project 301

Account Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
361100/361300	Investment	$26,754	$18,826	$2,000	$2,000	$4,000
	Total Revenues	$26,754	$18,826	$2,000	$2,000	$4,000
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$26,754**	**$18,826**	**$2,000**	**$2,000**	**$4,000**
	APPLICATIONS					
	Total Operating	$0	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
560650	Construction In Progress	$476,065	$201,876	$0	$0	$200,000
	Total Capital	$476,065	$201,876	$0	$0	$200,000
	TOTAL APPLICATIONS	**$476,065**	**$201,876**	**$0**	**$0**	**$200,000**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$845,652	$396,341	$196,464	$213,291	$215,291
	Appropriation TO (FROM) Fund Balance	($449,311)	($183,050)	$2,000	$2,000	($196,000)
	FUND BALANCE - September 30	$396,341	$213,291	$198,464	$215,291	$19,291

Revolving Rehab 302

Account Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
361100/361300	Investment	$34,051	$10,348	$0	$0	$0
	Total Revenues	$34,051	$10,348	$0	$0	$0
381303	From Public Facilities	$0	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$34,051**	**$10,348**	**$0**	**$0**	**$0**
	APPLICATIONS					
	Total Operating	$0	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
560650	Construction In Progress	$645,618	$553,548	$0	$0	$0
	Total Capital	$645,618	$553,548	$0	$0	$0
	TOTAL APPLICATIONS	**$645,618**	**$553,548**	**$0**	**$0**	**$0**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$1,155,648	$544,081	$0	$881	$881
Appropriation TO (FROM) Fund Balance		($611,567)	($543,200)	$0	$0	$0
FUND BALANCE - September 30		$544,081	$881	$0	$881	$881

Public Facilities - Capital Projects 303

Account Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
361100/361300	Investment	$133,045	$158,671	$19,000	$19,000	$8,000
	Total Revenues	$133,045	$158,671	$19,000	$19,000	$8,000
381001	From General Fund	$0	$420,000	$0	$0	$0
	Total Transfers	$0	$420,000	$0	$0	$0
	TOTAL SOURCES	**$133,045**	**$578,671**	**$19,000**	**$19,000**	**$8,000**
	APPLICATIONS					
550525	Operating - Small Tools	($1)	$0	$0	$0	$0
	Total Operating	($1)	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$0	$114,695	$0	$0	$60,000
560650	Construction In Progress	$976,936	$1,137,249	$1,445,000	$1,445,000	$655,500
	Total Capital	$976,936	$1,251,944	$1,445,000	$1,445,000	$715,500
	TOTAL APPLICATIONS	**$976,935**	**$1,251,944**	**$1,445,000**	**$1,445,000**	**$715,500**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$4,022,829	$3,178,939	$1,713,291	$2,505,666	$1,079,666
Appropriation TO (FROM) Fund Balance		($843,890)	($673,273)	($1,426,000)	($1,426,000)	($707,500)
FUND BALANCE - September 30		$3,178,939	$2,505,666	$287,291	$1,079,666	$372,166

Excellence in Customer Service Initiative Capital Project 305

Account Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
361100/361300	Investment	$42,563	$92,479	$17,000	$17,000	$25,000
	Total Revenues	$42,563	$92,479	$17,000	$17,000	$25,000
381001	From General Fund	$365,000	$0	$0	$0	$0
	Total Transfers	$365,000	$0	$0	$0	$0
	TOTAL SOURCES	**$407,563**	**$92,479**	**$17,000**	**$17,000**	**$25,000**
	APPLICATIONS					
	Total Operating	$0	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
560622	Buildings - Improvements	$0	$0	$30,000	$30,000	$0
560640	Machinery & Equipment	$0	$54,951	$50,000	$50,000	$0
560642	Mach & Equip - Data Proc	$7,441	$13,487	$60,000	$60,000	$0
560650	Construction In Progress	($796)	$0	$100,000	$100,000	$200,000
	Total Capital	$6,645	$68,438	$240,000	$240,000	$200,000
	TOTAL APPLICATIONS	**$6,645**	**$68,438**	**$240,000**	**$240,000**	**$200,000**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$1,164,497	$1,565,415	$1,050,416	$1,589,456	$1,366,456
	Appropriation TO (FROM) Fund Balance	$400,918	$24,041	($223,000)	($223,000)	($175,000)
	FUND BALANCE - September 30	$1,565,415	$1,589,456	$827,416	$1,366,456	$1,191,456

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ENTERPRISE FUNDS

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Enterprise Funds

Overview

	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
Sources					
Revenues	$16,824,461	$20,477,769	$18,174,300	$18,678,059	$27,857,636
Transfers In	$60,000	$10,000,000	$0	$0	$0
Total Sources	**$16,884,461**	**$30,477,769**	**$18,174,300**	**$18,678,059**	**$27,857,636**
Applications					
Personnel Services	$2,673,015	$3,053,164	$3,510,810	$3,471,810	$3,577,335
Operating	$10,350,322	$10,358,055	$11,974,805	$12,232,144	$12,891,217
Debt	$936,643	$995,823	$2,411,724	$2,411,724	$2,378,938
Transfers	$764,064	$751,268	$737,008	$737,008	$814,908
Capital	$5,307,756	$2,361,006	$6,634,000	$7,393,892	$13,590,000
Total Applications	**$20,031,800**	**$17,519,316**	**$25,268,347**	**$26,246,578**	**$33,252,398**
Less Capitalized Applications	($6,164,342)	($3,280,963)			
Total Non-Capital Applications	$13,867,458	$14,238,353			

Enterprise Funds - Recap

FUND	FUND NAME	FY 22/23 Actual	$0 FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
410	Water & Sewer Utility	$13,447,981	$27,163,371	$15,985,720	$16,226,399	$24,743,580
412	W&S - Service Availability	$1,000,168	$631,956	$90,000	$190,000	$100,000
420	Development Services	$1,202,430	$1,442,853	$1,020,500	$1,020,500	$1,132,000
411	Stormwater	$1,233,882	$1,239,589	$1,078,080	$1,241,160	$1,882,056
	TOTAL SOURCES	**$16,884,461**	**$30,477,769**	**$18,174,300**	**$18,678,059**	**$27,857,636**
	APPLICATIONS					
410	Water & Sewer Utility	$11,076,210	$11,276,740	$20,486,889	$21,465,120	$27,434,629
412	W&S - Service Availability	$0	$0	$500,000	$500,000	$1,000,000
420	Development Services	$1,504,466	$1,677,398	$2,456,533	$2,456,533	$2,813,660
411	Stormwater	$1,286,782	$1,284,215	$1,824,925	$1,824,925	$2,004,109
	TOTAL APPLICATIONS	**$13,867,458**	**$14,238,353**	**$25,268,347**	**$26,246,578**	**$33,252,398**

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
FUND EQUITY - October 1	$56,929,890	$56,539,189	$18,879,531	$35,697,133	$28,128,614
Appropriation TO (FROM) Fund Equity	$3,017,003	$16,239,416	($7,094,047)	($7,568,519)	($5,394,762)
FUND EQUITY - September 30	$59,946,893	$72,778,605	$11,785,484	$28,128,614	$22,733,852
Non-Cash Adjustments	($3,407,704)	($4,237,612)			
Total Net Assets per ACFR	56,539,189	68,540,993			

Water & Sewer Utility 410 / Service Availability 412

Overview

	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
Sources					
Revenues	$14,408,149	$17,795,327	$16,075,720	$16,416,399	$24,843,580
Transfers In	$40,000	$10,000,000	$0	$0	$0
Total Sources	**$14,448,149**	**$27,795,327**	**$16,075,720**	**$16,416,399**	**$24,843,580**
Applications					
Personnel Services	$1,761,098	$1,747,916	$1,990,584	$1,951,584	$2,005,993
Operating Expenses	$8,470,991	$8,701,690	$9,573,573	$9,620,012	$10,004,790
Debt	$936,643	$995,823	$2,411,724	$2,411,724	$2,378,938
Transfers	$764,064	$751,268	$737,008	$737,008	$814,908
Capital Outlay	$4,634,348	$2,061,495	$6,274,000	$7,244,792	$13,230,000
Total Applications	**$16,567,144**	**$14,258,192**	**$20,986,889**	**$21,965,120**	**$28,434,629**
Less Capitalized Applications	($5,490,934)	($2,981,452)			
Total Non-Capital Applications	$11,076,210	$11,276,740			

Water & Sewer Operations - 3600

Utility/Public Works Director	1			1
Utility Director		1	1	
Assistant Utility Director	1			
Supervisor	1			
Project Manager	1	1	1	
Utility Administrator				1
Utility Superintendent		1	1	1
Environmental Compliance				1
Utility Manager				1
Senior Maintenance Worker				1
Maintenance Worker	9	9	9	8
Assistant Administrator			1	
Utility Coordinator/Line Locator	1	1	1	1
Foreman	3	3	3	2
Service Technician	2	2	2	1
Lead Meter Reader				1
Meter Reader	3	3	3	3
Total	22	21	22	22
TOTAL FULL-TIME PERSONNEL	**22**	**21**	**22**	**22**

Water & Sewer Operations - Part Time - 3600

Meter Reader				0.73
Maintenance Worker		0.73	0.73	
Total	0.00	0.73	0.73	0.73
TOTAL PART-TIME PERSONNEL	**0.00**	**0.73**	**0.73**	**0.73**

Water Sewer Utility 410 / Service Availability 412

Fund Recap

	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
SOURCES					
Operating Revenues	$12,616,106	$15,753,160	$15,795,720	$16,036,399	$18,621,580
Non-Operating Revenues and Transfers	$831,875	$11,410,211	$190,000	$190,000	$6,122,000
Service Availability Fund	$1,000,168	$631,956	$90,000	$190,000	$100,000
TOTAL SOURCES	**$14,448,149**	**$27,795,327**	**$16,075,720**	**$16,416,399**	**$24,843,580**
APPLICATIONS					
Operations	$11,076,210	$11,276,740	$20,486,889	$21,465,120	$27,434,629
Service Availability Fund	$0	$0	$500,000	$500,000	$1,000,000
TOTAL APPLICATIONS	**$11,076,210**	**$11,276,740**	**$20,986,889**	**$21,965,120**	**$28,434,629**

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
FUND EQUITY - October 1	$41,502,203	$41,937,636	$14,054,726	$29,813,340	$24,264,619
Appropriation TO (FROM) Fund Equity	$3,371,939	$16,518,587	($4,911,169)	($5,548,721)	($3,591,049)
FUND EQUITY - September 30	$44,874,142	$58,456,223	$9,143,557	$24,264,619	$20,673,570
Non-cash Adjustments	($2,936,506)	($3,604,467)			
Total Net Assets per ACFR	$41,937,636	$54,851,756			

Total Net Assets Consist of (Estimated):
Cash and Investments - $39,388,540
Other Current Assets - $564,785
Restricted Investments - $822,189
Net Deferred Flow (pension/OPEB) - ($810,500)
Current Liabilities - ($ 5,216,306)
Noncurrent Liabilities - ($13,988,292)
Capital Assets (net of related debt) - $25,075,125

Water & Sewer Utility 410

Sources

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
Operating:						
331490	Federal Grant - Other Transportation	$0	$0	$0	$240,679	$0
343300	Water Supply	$4,465,320	$4,807,566	$5,304,000	$5,304,000	$5,940,480
343500	Sewer / Waste Water	$7,363,200	$8,523,454	$9,604,800	$9,604,800	$11,525,760
343700	Reclaimed Water	$518,090	$790,780	$640,320	$640,320	$908,040
343910	Meter	$19,650	$28,021	$30,000	$30,000	$25,000
343920	Penalties (Late)	$122,903	$122,580	$120,000	$120,000	$120,000
343925	Application	$28,685	$29,720	$32,000	$32,000	$30,000
343930	Turn Off / 0n	$61,370	$60,625	$60,000	$60,000	$60,000
343935	Tampering	$380	$475	$0	$0	$0
343940	Inspection	$2,000	$2,800	$2,300	$2,300	$2,300
343945	NSF	$11,950	$17,011	$2,300	$2,300	$10,000
369300/369301	Settlements & Collections	$10,441	$74,674	$0	$0	$0
369900	Misc Revenue	$12,117	$1,295,454	$0	$0	$0
	Operating Revenues	$12,616,106	$15,753,160	$15,795,720	$16,036,399	$18,621,580
Non-Operating:						
361100/361300	Investment	$791,875	$1,299,920	$190,000	$190,000	$670,000
364100	Auction Proceeds	$0	$110,291	$0	$0	$0
384000	Debt Proceeds	$0	$0	$0	$0	$5,452,000
	Non-Operating Revenues	$791,875	$1,410,211	$190,000	$190,000	$6,122,000
	Total Revenues	$13,407,981	$17,163,371	$15,985,720	$16,226,399	$24,743,580
381001	From General Fund	$40,000	$10,000,000	$0	$0	$0
	Total Transfers	$40,000	$10,000,000	$0	$0	$0
	TOTAL SOURCES	$13,447,981	$27,163,371	$15,985,720	$16,226,399	$24,743,580

Water & Sewer Utility 410

Applications

Account Number	Description of Expenditure	FY 22/23 Actual	$0 FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$1,029,987	$1,054,632	$1,369,298	$1,330,298	$1,345,648
510140	Overtime	$48,005	$72,823	$60,000	$60,000	$60,000
510900	Reimbursements	$0	($785)	$0	$0	$0
520200	FICA	$78,914	$83,973	$94,539	$94,539	$100,380
520220	Pension DB	$349,276	$286,500	$93,380	$93,380	$31,508
520225	Pension DC	$32,548	$47,183	$71,689	$71,689	$83,123
520230	Health Insurance	$188,938	$176,018	$273,227	$273,227	$355,123
520240	Workers' Comp	$33,430	$27,572	$28,451	$28,451	$30,211
	Total Payroll	$1,761,098	$1,747,916	$1,990,584	$1,951,584	$2,005,993
530311	Legal	$18,836	$18,049	$19,584	$97,954	$19,584
530314	Consulting	$4,654,999	$5,458,867	$5,290,200	$5,230,200	$1,210,001
530315	Pre/Post Employment	$1,125	$1,790	$2,650	$2,650	$2,650
530341	Other Svcs - Contract / Admin	$1,001,448	$902,316	$916,238	$897,868	$4,676,190
530342	Other Svcs - Maint / Licenses	$10,961	$15,175	$48,059	$48,059	$53,476
530343	Other Svcs - Banking	$14,450	$30,644	$21,000	$21,000	$30,000
530411	Communication - Phone	$17,654	$21,958	$28,611	$28,611	$32,913
530413	Communication - R&M	$0	$0	$600	$1,000	$1,200
540430	Utilities	$979,672	$1,002,369	$1,083,266	$1,083,266	$1,083,266
545100	R&M Buildings	$7,050	$12,274	$15,640	$15,640	$33,904
545130	R&M Bldgs - Water Plant	$18,194	$3,284	$286,700	$221,700	$365,002
545140	R&M Bldgs - Sewer Plant	$751,756	$146,271	$265,500	$184,250	$269,000
545150	R&M Bldgs - Reclaimed Plant	$0	$46,885	$69,000	$40,000	$209,100
545230	R&M Infra - Lift Stations	$15,074	$69,784	$129,600	$129,600	$157,000
545240	R&M Infra - Water System	$469,919	$390,133	$709,800	$672,800	$1,098,400
545250	R&M Infra - Sewer System	$80,744	$121,729	$119,500	$102,939	$191,500
545270	R&M Infra - Grounds	$41,771	$59,410	$114,034	$204,034	$77,101
545300	R&M Mach & Equip	$56,121	$56,231	$33,170	$62,170	$33,170
545310	R&M M&E - Vehicles	$15,086	$26,268	$27,000	$52,000	$35,800
545320	R&M M&E - Meters	$17,372	$13,799	$52,070	$49,070	$29,469
550510	Office	$470	$923	$2,400	$2,400	$2,700
550520	Operating	$2,000	$99	$2,250	$2,250	$3,690
550522	Operating - Tires / Filters	$8,529	$11,574	$12,500	$12,500	$12,500
550523	Operating - Janitorial	$1,008	$753	$3,000	$2,600	$2,000
550525	Operating - Small Tools	$6,025	$47,863	$45,200	$45,200	$63,800
550526	Operating - Software	$86,859	$2,542	$10,400	$10,400	$51,000
550527	Operating - Apparel	$11,660	$17,559	$17,610	$17,610	$20,110
552000	Fuel	$108,030	$97,365	$133,832	$133,832	$111,264
555400	Travel & Per Diem	$2,361	$2,333	$8,000	$8,000	$9,000
555420	Postage / Freight	$32	$657	$100	$100	$100
555441	Rent / Lease - Copy Machine	$0	$0	$2,160	$2,160	$2,160
555442	Rent / Lease - Equipment	$32,626	$89,596	$13,798	$148,048	$12,000
555450	Insurance	$15,000	$0	$15,000	$15,000	$15,000
555470	Printing / Binding	$0	$633	$330	$330	$880
555480	Promotional / Advertising	$7,814	$12,310	$12,000	$12,000	$9,500
555490	Not Otherwise Classified	$812	$1,276	$1,500	$1,500	$1,500
555540	Dues/Reg/Pub	$12,560	$7,235	$13,410	$13,410	$13,410
555550	Training	$2,417	$11,736	$12,450	$12,450	$18,450
555551	Educational Incentive	$556	$0	$0	$0	$1,000
599100	Contingency	$0	$0	$35,411	$35,411	$46,000
	Total Operating	$8,470,991	$8,701,690	$9,573,573	$9,620,012	$10,004,790

Water & Sewer Utility 410

Applications

Account Number	Description of Expenditure	FY 22/23 Actual	$0 FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
570710	Principal	$856,586	$919,957	$894,069	$894,069	$870,863
570720	Interest	$80,057	$75,866	$1,512,655	$1,512,655	$1,508,075
570730	Other Debt Service Costs	$0	$0	$5,000	$5,000	$0
	Total Debt Service	$936,643	$995,823	$2,411,724	$2,411,724	$2,378,938
591001	To General Fund	$764,064	$751,268	$737,008	$737,008	$814,908
	Total Transfers	$764,064	$751,268	$737,008	$737,008	$814,908
560621	Buildings - Plants and Main	$31,911	$0	$0	$0	$0
560631	Improvements	$0	$0	$0	$19,000	$0
560640	Machinery & Equipment	$756,577	$861,591	$10,000	$1,617,345	$22,000
560641	Mach & Equip - Vehicles	$69,323	$855,311	$60,000	$30,134	$310,000
560643	Mach & Equip - Furn/Office	$0	$0	$0	$0	$62,000
560650	Construction In Progress	$1,272,145	$306,340	$5,704,000	$5,078,313	$11,836,000
	Total Capital	$2,129,956	$2,023,242	$5,774,000	$6,744,792	$12,230,000
	Transfer to Balance Sheet	($2,986,542)	($2,943,199)			
	Transfer to Balance Sheet	($2,986,542)	($2,943,199)			
	TOTAL APPLICATIONS	$11,076,210	$11,276,740	$20,486,889	$21,465,120	$27,434,629

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
FUND EQUITY - October 1	$34,229,592	$33,664,857	$9,044,357	$23,451,250	$18,212,529
Appropriation TO (FROM) Fund Equity	$2,371,771	$15,886,631	($4,501,169)	($5,238,721)	($2,691,049)
FUND EQUITY - September 30	$36,601,363	$49,551,488	$4,543,188	$18,212,529	$15,521,480
Non-cash Adjustments	($2,936,506)	($3,604,467)			
Total Net Assets per ACFR	$33,664,857	$45,947,021			

Total Net Assets Consist of (Estimated):
Cash and Investments - $33,017,563
Other Current Assets - $564,785
Restricted Investments - $822,189
Net Deferred Flow (pension/OPEB) - $(810,500)
Current Liabilities - ($5,207,418)
Noncurrent Liabilities - ($13,988,292)
Capital Assets
(net of related debt) - $22,532,480

Water & Sewer Service Availability 412

Account Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
Operating:						
324210	Svc Avail - Water / Residential	$37,713	$53,312	$0	$0	$0
324215	Svc Avail - Sewer / Residential	$143,943	$219,997	$0	$100,000	$0
324220	Svc Avail - Water / Commercial	$445	$501	$0	$0	$0
324225	Svc Avail - Sewer / Commercial	$16,498	$2,367	$0	$0	$0
	Operating Revenues	$198,599	$276,177	$0	$100,000	$0
Non-Operating:						
334351	Grant - SJRMD	$552,056	$0	$0	$0	$0
361100/361300	Investment	$249,513	$355,779	$90,000	$90,000	$100,000
	Non-Operating Revenues	$801,569	$355,779	$90,000	$90,000	$100,000
	Total Revenues	**$1,000,168**	**$631,956**	**$90,000**	**$190,000**	**$100,000**
	Total Transfers	**$0**	**$0**	**$0**	**$0**	**$0**
	TOTAL SOURCES	**$1,000,168**	**$631,956**	**$90,000**	**$190,000**	**$100,000**
	APPLICATIONS					
	Total Operating	$0	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
560650	Construction In Progress	$2,504,392	$38,253	$500,000	$500,000	$1,000,000
	Total Capital	$2,504,392	$38,253	$500,000	$500,000	$1,000,000
	Assets Transferred to Balance Sheet	($2,504,392)	($38,253)			
	Transfer to Balance Sheet	($2,504,392)	($38,253)			
	TOTAL APPLICATIONS	**$0**	**$0**	**$500,000**	**$500,000**	**$1,000,000**
		Net Assets		Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
CHANGE IN FUND EQUITY						
FUND EQUITY - October 1		$7,272,611	$8,272,779	$5,010,369	$6,362,090	$6,052,090
Appropriation TO (FROM) Fund Equity		$1,000,168	$631,956	($410,000)	($310,000)	($900,000)
FUND EQUITY - September 30		$8,272,779	$8,904,735	$4,600,369	$6,052,090	$5,152,090

Total Net Assets Consist of (Estimated):
Cash and Investments - $6,370,977
Current Liabilities - ($8,888)
Capital Assets
(net of related debt) - $2,542,645

Stormwater Utility 411

Overview

	FY 22/23 Actual	$0 FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
Sources					
Revenues	$1,213,882	$1,239,589	$1,078,080	$1,241,160	$1,882,056
Transfers In	$20,000	$0	$0	$0	$0
Total Sources	**$1,233,882**	**$1,239,589**	**$1,078,080**	**$1,241,160**	**$1,882,056**
Applications					
Personnel Services	$343,425	$519,648	$702,597	$702,597	$617,645
Operating Expenses	$943,357	$764,567	$1,122,328	$1,122,328	$1,386,464
Debt	$0	$0	$0	$0	$0
Transfers	$0	$0	$0	$0	$0
Capital Outlay	$601,721	$268,015	$0	$0	$0
Total Applications	**$1,888,503**	**$1,552,230**	**$1,824,925**	**$1,824,925**	**$2,004,109**
Less Capitalized Applications	($601,721)	($268,015)			
Total Non-Capital Applications	$1,286,782	$1,284,215			

Operations - 3800

Public Works Director					
Assistant Director of PW & Utilities					1
Stormwater Manager	1	1	1		
Foreman Stormwater					1
Maintenance Worker	4	3	3		3
Total	**5**	**4**	**4**		**5**

Engineering - 3810

Engineering Director		1	1		
Construction Inspector			1		
Professional Engineer/Civil Engineer	1	2	2		
Total	**1**	**3**	**4**		**0**

TOTAL FULL-TIME PERSONNEL	**6**	**7**	**8**		**5**

Stormwater Utility 411

Fund Recap

Account Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
Operating:						
322120	Engineering Inspection	$0	$0	$1,000	$1,000	$0
343901	Stormwater	$1,137,163	$1,139,728	$1,066,080	$1,066,080	$1,849,056
	Operating Revenues	$1,137,163	$1,139,728	$1,067,080	$1,067,080	$1,849,056
Non-Operating:						
331390	Federal Grant - Other Phys. Environ.	$0	$0	$0	$163,080	$0
361100/361300	Investment	$76,719	$99,604	$11,000	$11,000	$33,000
369900	Misc Revenue	$0	$257	$0	$0	$0
	Non-Operating Revenues	$76,719	$99,861	$11,000	$174,080	$33,000
	Total Revenues	$1,213,882	$1,239,589	$1,078,080	$1,241,160	$1,882,056
381001	From General Fund	$20,000	$0	$0	$0	$0
	Total Transfers	$20,000	$0	$0	$0	$0
	TOTAL SOURCES	**$1,233,882**	**$1,239,589**	**$1,078,080**	**$1,241,160**	**$1,882,056**
	APPLICATIONS					
Division						
3800	Operations	$964,911	$1,136,750	$1,558,146	$1,555,146	$1,895,557
3810	Engineering	$321,871	$147,465	$266,779	$269,779	$108,552
	TOTAL APPLICATIONS	**$1,286,782**	**$1,284,215**	**$1,824,925**	**$1,824,925**	**$2,004,109**

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital		
FUND EQUITY - October 1	$9,504,154	$9,009,922	$1,010,347	$1,190,978	$607,213
Appropriation TO (FROM) Fund Equity	($52,900)	($44,626)	($746,845)	($583,765)	($122,053)
FUND EQUITY - September 30	$9,451,254	$8,965,296	$263,502	$607,213	$485,160
Non-cash Adjustments	($441,332)	($441,235)			
Total Net Assets per ACFR	$9,009,922	$8,524,061			

Total Net Assets consist of (Estimated):
Cash and Investments - $1,489,127
Other Current Assets - $46,047
Net Deferred Flow (pension) - ($222,772)
Current Liabilities - ($71,640)
Non-current Liabilities - ($49,784)
Capital Assets (net of related debt) - $7,317,583
Pension Assets $15,500

Stormwater Utility 411

Applications Summary

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$162,059	$299,911	$475,933	$475,933	$426,447
510140	Overtime	$3,428	$6,517	$3,000	$3,000	$5,000
520200	FICA	$11,646	$22,093	$35,547	$35,547	$31,232
520220	Pension DB	$95,575	$80,718	$34,556	$34,556	$13,539
520225	Pension DC	$5,736	$16,340	$32,021	$32,021	$23,138
520230	Health Insurance	$51,009	$83,569	$100,064	$100,064	$99,310
520240	Workers' Comp	$13,972	$10,500	$21,476	$21,476	$18,979
	Total Payroll	$343,425	$519,648	$702,597	$702,597	$617,645
530311	Legal	$6,059	$6,016	$6,408	$13,613	$26,408
530314	Consulting	$261,562	$119,381	$90,000	$90,000	$90,000
530315	Pre/Post Employment	$50	$50	$765	$765	$765
530341	Other Svcs - Contract / Admin	$219,335	$202,692	$329,332	$329,332	$209,332
530342	Other Svcs - Maint / Licenses	$0	$0	$5,034	$5,034	$5,034
530411	Communication - Phone	$492	$400	$1,104	$1,104	$1,180
545210	R&M Infra - Stormwater	$191,205	$169,536	$370,624	$363,419	$745,124
545270	R&M Infra - Grounds	$226,455	$215,740	$244,160	$244,160	$235,400
545300	R&M Mach & Equip	$5,710	$13,880	$17,900	$17,900	$18,200
545310	R&M M&E - Vehicles	$3,951	$3,815	$4,450	$4,450	$4,450
550510	Office	$24	$52	$250	$250	$250
550520	Operating	$605	$0	$300	$300	$400
550522	Operating - Tires / Filters	$1,502	$2,139	$3,000	$3,000	$3,000
550524	Operating - Chemicals	$0	$0	$500	$500	$500
550525	Operating - Small Tools	$4,609	$8,295	$10,200	$10,200	$7,700
550527	Operating - Apparel	$1,817	$4,469	$7,820	$7,820	$6,240
552000	Fuel	$16,211	$11,955	$20,196	$20,196	$20,196
555400	Travel & Per Diem	$0	$30	$600	$600	$600
555420	Postage / Freight	$88	$0	$200	$200	$200
555442	Rent / Lease - Equipment	$1,225	$0	$4,000	$4,000	$6,000
555480	Promotional / Advertising	$0	$2,338	$400	$400	$400
555540	Dues/Reg/Pub	$1,977	$2,669	$3,185	$3,185	$3,185
555550	Training	$480	$1,110	$1,900	$1,900	$1,900
	Total Operating	$943,357	$764,567	$1,122,328	$1,122,328	$1,386,464
	Total Transfers	$0	$0	$0	$0	$0
560650	Construction In Progress	$601,721	$268,015	$0	$0	$0
	Assets Transferred to Balance Sheet	($601,721)	($268,015)			
	Total Capital	$0	$0	$0	$0	$0
	TOTAL APPLICATIONS	$1,286,782	$1,284,215	$1,824,925	$1,824,925	$2,004,109

Stormwater 38

Operations 3800

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$137,699	$294,713	$361,533	$361,533	$426,447
510140	Overtime	$3,428	$6,517	$3,000	$3,000	$5,000
520200	FICA	$10,006	$21,736	$26,795	$26,795	$31,232
520220	Pension DB	$86,993	$73,379	$34,556	$34,556	$13,539
520225	Pension DC	$5,736	$16,340	$23,441	$23,441	$23,138
520230	Health Insurance	$43,966	$81,942	$76,704	$76,704	$99,310
520240	Workers' Comp	$12,646	$10,433	$18,341	$18,341	$18,979
	Total Payroll	$300,474	$505,060	$544,370	$544,370	$617,645
530311	Legal	$6,059	$6,016	$6,408	$13,613	$26,408
530315	Pre/Post Employment	$50	$50	$765	$765	$765
530341	Other Svcs - Contract / Admin	$205,023	$192,364	$312,364	$312,364	$192,364
530342	Other Svcs - Maint / Licenses	$0	$0	$4,450	$4,450	$4,450
530411	Communication - Phone	$272	$360	$1,104	$1,104	$1,180
545210	R&M Infra - Stormwater	$191,205	$169,536	$370,624	$363,419	$745,124
545270	R&M Infra - Grounds	$226,455	$215,740	$244,160	$244,160	$235,400
545300	R&M Mach & Equip	$5,710	$13,880	$17,900	$17,900	$18,200
545310	R&M M&E - Vehicles	$3,951	$3,815	$4,450	$4,450	$4,450
550510	Office	$24	$52	$250	$250	$250
550520	Operating	$605	$0	$300	$300	$400
550522	Operating - Tires / Filters	$1,502	$2,139	$3,000	$3,000	$3,000
550524	Operating - Chemicals	$0	$0	$500	$500	$500
550525	Operating - Small Tools	$4,609	$8,295	$10,000	$10,000	$7,500
550527	Operating - Apparel	$1,817	$4,469	$7,820	$7,820	$6,240
552000	Fuel	$13,477	$10,341	$20,196	$17,196	$20,196
555400	Travel & Per Diem	$0	$0	$600	$600	$600
555420	Postage / Freight	$88	$0	$200	$200	$200
555442	Rent / Lease - Equipment	$1,225	$0	$4,000	$4,000	$6,000
555480	Promotional / Advertising	$0	$2,338	$400	$400	$400
555540	Dues/Reg/Pub	$1,885	$1,885	$3,185	$3,185	$3,185
555550	Training	$480	$410	$1,100	$1,100	$1,100
	Total Operating	$664,437	$631,690	$1,013,776	$1,010,776	$1,277,912
	Total Transfers	$0	$0	$0	$0	$0
560650	Construction In Progress	$601,721	$268,015	$0	$0	$0
	Assets Transferred to Balance Sheet	($601,721)	($268,015)			
	Total Capital	$0	$0	$0	$0	$0
	TOTAL APPLICATIONS	$964,911	$1,136,750	$1,558,146	$1,555,146	$1,895,557

Stormwater 38

Engineering 3810

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$24,360	$5,198	$114,400	$114,400	$0
520200	FICA	$1,640	$357	$8,752	$8,752	$0
520220	Pension DB	$8,582	$7,339	$0	$0	$0
520225	Pension DC	$0	$0	$8,580	$8,580	$0
520230	Health Insurance	$7,043	$1,627	$23,360	$23,360	$0
520240	Workers' Comp	$1,326	$67	$3,135	$3,135	$0
	Total Payroll	$42,951	$14,588	$158,227	$158,227	$0
530314	Consulting	$261,562	$119,381	$90,000	$90,000	$90,000
530341	Other Svcs - Contract / Admin	$14,312	$10,328	$16,968	$16,968	$16,968
530342	Other Svcs - Maint / Licenses	$0	$0	$584	$584	$584
530411	Communication - Phone	$220	$40	$0	$0	$0
550525	Operating - Small Tools	$0	$0	$200	$200	$200
552000	Fuel	$2,734	$1,614	$0	$3,000	$0
555400	Travel & Per Diem	$0	$30	$0	$0	$0
555540	Dues/Reg/Pub	$92	$784	$0	$0	$0
555550	Training	$0	$700	$800	$800	$800
	Total Operating	$278,920	$132,877	$108,552	$111,552	$108,552
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL APPLICATIONS	$321,871	$147,465	$266,779	$269,779	$108,552

Development Services 420

Overview

	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
Sources					
Revenues	$1,202,430	$1,442,853	$1,020,500	$1,020,500	$1,132,000
Transfers In	$0	$0	$0	$0	$0
Total Sources	**$1,202,430**	**$1,442,853**	**$1,020,500**	**$1,020,500**	**$1,132,000**
Applications					
Personnel Services	$568,492	$785,600	$817,629	$817,629	$953,697
Operating Expenses	$935,974	$891,798	$1,278,904	$1,489,804	$1,499,963
Transfers	$0	$0	$0	$0	$0
Capital Outlay	$71,687	$31,496	$360,000	$149,100	$360,000
Total Applications	**$1,576,153**	**$1,708,894**	**$2,456,533**	**$2,456,533**	**$2,813,660**
Less Capitalized Applications	($71,687)	($31,496)			
Total Non-Capital Applications	$1,504,466	$1,677,398			

Building Plans and Inspections - 2400

Permitting & Licensing Manager	1	1	1		1
Construction Services Mgr/ Inspector	1	1	1		1
Development Coordinator	4	4	4		5
Building Admin Asst		1	1		
Professional Engineer/Civil Engineer			1		1
Total	**6**	**7**	**8**		**8**
TOTAL FULL-TIME PERSONNEL	**6**	**7**	**8**		**8**

Plans and Inspections - Part Time - 2400

Development Coordinator			0.73		
TOTAL PART-TIME PERSONNEL	**0.00**	**0.00**	**0.73**		**0.00**

Development Services 420

Sources and Fund Recap

Account Number	Account Description	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
	SOURCES					
Operating:						
322110	Plans Review	$179,480	$222,701	$182,500	$182,500	$230,000
322130	Building Permits	$647,160	$709,962	$630,000	$630,000	$630,000
322140	Building Permit - Surcharge	$2,074	$0	$2,000	$2,000	$30,000
322210	Electrical Permit	$16,746	$22,461	$16,000	$16,000	$16,000
322220	Plumbing Permit	$30,629	$49,635	$30,000	$30,000	$30,000
322230	Mechanical Permit	$120,875	$109,960	$100,000	$100,000	$100,000
369900	Misc Revenue	$0	$369	$0	$0	$0
	Operating Revenues	$996,964	$1,115,088	$960,500	$960,500	$1,036,000
Non-Operating:						
361100/361300	Investment	$205,466	$316,138	$60,000	$60,000	$96,000
364100	Auction Proceeds	$0	$11,627	$0	$0	$0
	Non-Operating Revenues	$205,466	$327,765	$60,000	$60,000	$96,000
	Total Revenues	$1,202,430	$1,442,853	$1,020,500	$1,020,500	$1,132,000
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$1,202,430**	**$1,442,853**	**$1,020,500**	**$1,020,500**	**$1,132,000**
	APPLICATIONS					
Division						
2400	Plans and Inspections	$1,504,466	$1,677,398	$2,456,533	$2,456,533	$2,813,660
	Total Operating	**$1,504,466**	**$1,677,398**	**$2,456,533**	**$2,456,533**	**$2,813,660**
	TOTAL APPLICATIONS	**$1,504,466**	**$1,677,398**	**$2,456,533**	**$2,456,533**	**$2,813,660**

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital		
FUND EQUITY - October 1	$5,923,533	$5,591,631	$3,814,458	$4,692,815	$3,256,782
Appropriation TO (FROM) Fund Equity	($302,036)	($234,545)	($1,436,033)	($1,436,033)	($1,681,660)
FUND EQUITY - September 30	$5,621,497	$5,357,086	$2,378,425	$3,256,782	$1,575,122
Non-cash Adjustments:	($29,866)	($191,910)			
Total Net Assets per ACFR	$5,591,631	$5,165,176			

Total Net Assets consist of (Estimated):
Cash and Investments - $5,173,950
Restricted Investments - $15,500
Net Deferred Flow (pension) - $222,772
Current Liabilities - ($309,006)
Non-current Liabilities - ($52,226)
Capital Assets (net of related debt) - $456,861

Development Services 420

Plans & Inspections - 2400

Account Number	Description of Expenditure	FY 22/23 Actual	FY 23/24 Actual	Original FY 24/25 Budget	Revised FY 24/25 Budget	FY 25/26 Budget
510100	Base Wages/Salaries	$391,723	$588,155	$638,391	$638,391	$719,208
510140	Overtime	$6,663	$1,118	$2,644	$2,644	$1,500
520200	FICA	$29,314	$44,525	$46,036	$46,036	$51,203
520220	Pension DB	$80,042	$63,888	$0	$0	$0
520225	Pension DC	$13,054	$26,955	$44,611	$44,611	$49,864
520230	Health Insurance	$47,026	$59,620	$78,996	$78,996	$124,538
520240	Workers' Comp	$670	$1,339	$6,951	$6,951	$7,384
	Total Payroll	$568,492	$785,600	$817,629	$817,629	$953,697
530314	Consulting	$177,048	$168,917	$225,000	$225,000	$310,000
530315	Pre/Post Employment	$137	$167	$400	$400	$400
530311	Legal	$0	$0	$38,448	$71,448	$63,448
530341	Other Svcs - Contract / Admin	$610,812	$693,154	$671,045	$821,045	$828,509
530342	Other Svcs - Maint / Licenses	$131,400	($19,829)	$227,000	$227,000	$221,480
530411	Communication - Phone	$1,397	$3,352	$3,900	$3,900	$7,500
545310	R&M M&E - Vehicles	$0	$1,938	$0	$3,900	$5,000
550510	Office	$1,730	$1,206	$4,300	$4,300	$5,300
550520	Operating	$777	$6,529	$6,000	$6,000	$7,000
550522	Operating - Tires / Filters	$0	$0	$1,950	$1,950	$1,950
550525	Operating - Small Tools	$5,935	$12,629	$31,600	$34,200	$16,600
550526	Operating - Software	$0	$837	$37,000	$7,000	$0
550527	Operating - Apparel	$177	$490	$500	$700	$500
552000	Fuel	$220	$89	$366	$366	$366
555400	Travel & Per Diem	$1,275	$3,318	$10,500	$10,500	$11,200
555420	Postage / Freight	$200	$507	$500	$500	$500
555451	Insurance - Settlements	$0	$0	$0	$51,200	$0
555470	Printing / Binding	$1,000	$2,436	$2,000	$2,000	$3,000
555540	Dues/Reg/Pub	$1,490	$5,774	$5,658	$5,658	$6,258
555550	Training	$2,376	$10,284	$12,737	$12,737	$10,952
	Total Operating	$935,974	$891,798	$1,278,904	$1,489,804	$1,499,963
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$0	$0	$0	$27,200	$0
560641	Mach & Equip - Vehicles	$0	$31,496	$35,000	$35,000	$35,000
560650	Construction In Progress	$71,687	$0	$325,000	$86,900	$325,000
	Assets Transferred to Balance Sheet	($71,687)	($31,496)			
	Total Capital	$0	$0	$360,000	$149,100	$360,000
	TOTAL APPLICATIONS	$1,504,466	$1,677,398	$2,456,533	$2,456,533	$2,813,660

APPENDIX

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GLOSSARY

account number – in accordance with the state chart of accounts, each class of expenditures and revenues is assigned a specific account number for use within the City's accounting system

ad valorem tax – a tax levied on assessed value of real property (land and buildings) and personal property (business equipment) within the City and not expressly exempt; also known as property tax

accrual basis – method of accounting that focuses on total economic resources and recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows

actual – historical data as opposed to budget data; those funds which have been already been received or utilized as opposed to budgeted funds that are merely estimates of possible funds to be received or utilized

annual budget – an estimate of expenditures for specific purposes during the fiscal year (October 1 – September 30) and the estimated revenues for financing those activities

appropriation - an authorization granted by the City Commission to make expenditures and to incur obligations for the purposes specified

assessed valuation – property valuation established by the County Property Appraiser as a basis for levying taxes

ARPA – American Rescue Plan Act; Federal grant (COVID19)

balanced budget – budget in which each fund's revenues and appropriations from the fund (if applicable) equal expenditures and appropriations to the fund (if applicable)

bonds - a certificate of debt issued by a government or corporation in order to raise money; the issuer is required to pay a fixed sum annually until maturity and then a fixed sum to repay the principal

budget – expenditure authority created by resolution which is an estimate of anticipated income and expenditures for the fiscal period with a plan to maintain a proper balance between the two

capital – a level of budgetary appropriation that includes expenses for land, building, machinery and equipment; expenditures must equal or exceed $5,000 to be considered for capitalization and have a useful life that extends beyond a single reporting period

capital project fund – a fund type used to account for the sources and applications of funds related to the acquisition or construction of major capital facilities

CIP – Capital Improvement Program; also, Construction in Process account 560650

contingency – an appropriation of funds to cover unforeseen events that occur during the fiscal year

CRA – Community Redevelopment Area; a public entity created to implement redevelopment activities as outlined under Chapter 163, Florida Statutes; the investment generates increased tax revenues which then finance the debt issue (see also TIF)

debt service – the payment of principal and interest on borrowed funds such as bonds

debt service fund – a fund type used to account for the accumulation of resources for the purpose of paying long-term principal and interest

defined benefit plan – pension plan that has terms specifying the amount of benefits to be provided after separation of employment; to be distinguished from a defined contribution plan in which the plan specifies the amount of the contribution to the plan

department – an organizational unit comprised of one or more programs, responsible for carrying out a major governmental function

depreciation – the decrease in value of physical assets due to use and the passage of time

employer contribution – in the context of pension benefits a term to describe contributions actually made by the employer in relation to the annual required contribution (ARC) of the employer

encumbrance – an amount of money committed for the payment of goods and services not yet received (performed) or paid

enterprise fund – a self-supporting fund designed to account for activities supported by user charges and operated in a manner similar to private business enterprises; the Water and Sewer Fund is an example of an enterprise fund

excise tax - a tax assessed on the consumer of a service, usually a utility service that is based upon the level of consumption

expenditure – the amount of money actually paid or obligated for payment from City funds

fiduciary fund – a fund type used to report assets held in trust for others which therefore cannot be used to support the government's own programs (i.e. pension trust fund)

fines and forfeitures – revenues derived from penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations and for neglect of official duty; confiscated property is an example of this revenue category

fiscal year – any period of 12 consecutive months designated as the budget year; the City's budget year begins October 1 and ends September 30; the year is represented by the date on which it ends. October 1, 2020 to September 30, 2021 would be Fiscal Year 2021 (FY21)

FY – Fiscal Year

franchise fee – a fee assessed on a business, usually a public utility, in return for giving them the exclusive right to operate inside the City limits

FTE – Full-Time Equivalent, which is calculated on the basis of the number of hours that have been budgeted for a particular position; i.e. 1 FTE = 2080 hours, .5 FTE = 1040 hours

fund – an accounting entity that has a set of self-balancing accounts and that records all financial transactions or specific activities of government functions

fund balance – the resources available for appropriation in accordance with the prescribed basis of budgeting

fund equity - net assets less net capital; noncapital portion of net assets

GAAP - Generally Accepted Accounting Principles as promulgated by the Governmental Accounting Standards Board

GASB - Government Accounting Standards Board; the source of GAAP used by State and Local governments for the purpose of establishing and improving accounting and financial reporting standards

General Fund – the general operating fund of the City which is supported primarily through taxes, fees and intergovernmental revenues and includes most of the essential governmental services such as police, public works, and general administration

General Obligation Debt – one of four basic forms of long-term debt that pledges the general credit and taxing powers of the borrowing government and which, therefore, requires voter approval for issuance

GIS – Geographic Information Systems

HOA – Homeowners Association

impact fees – fees charged to developers at the time of development for construction of facilities to serve the development site

interfund transfer – flow of assets between funds without equivalent flow of assets in return and without requirement for repayment

LCIR – the State of Florida's Legislative Committee on Intergovernmental Relations; provides some intergovernmental revenue estimates for budgetary purposes

LIBOR – London Interbank Offered Rate; the rate at which banks offer to lend unsecured funds to other banks in the London wholesale money market

Local Option Gas Tax – a tax established in 1983 to fund transportation-related improvements

major fund – a fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental *or* enterprise funds and at least 5 percent of the aggregate amount for all governmental *and* enterprise funds for the same item

maximum millage rate – the maximum millage that a county or municipality may levy with a simple majority vote of the governing body; other voting requirements will allow a municipality to adopt a millage rate in excess of the maximum millage rate

millage rate – the tax rate on real and personal property, with one mill equal to $1.00 per $1,000 of assessed property value

modified accrual basis – method of accounting that focuses on current financial resources; revenues are recognized when measurable and available, expenditures are recognized when governments usually liquidate the liability rather than when that liability is first incurred

MSTU – Municipal Services Taxing Unit; funding mechanism to create a special taxing district to make improvements to the community

nonmajor fund – a fund that does not meet the definition of a major fund (see definition for major fund)

operating budget – that part of the budget to support expenditures supported by income that is annually recurring

operating costs – those costs not defined as capital and related financing, noncapital financing, or investing activities

original budget – the first complete appropriated budget which is approved at the second public hearing in September

proprietary fund – a fund type whose focus is on profit and loss aspects (operating income, changes in net assets, financial position and cash flows); Enterprise Funds and Internal Service Funds are the two types of Proprietary Funds

retirement benefit multiplier – the rate applied to the average compensation multiplied by the employee's years of accrual service to yield the amount payable under the normal retirement pension

rolled-back millage rate – the tax rate which produces the same amount of taxes as levied in the prior year when calculated against the current year's tax base exclusive of new construction

ROW – Right of Way; as in road right of way

special revenue fund – a fund established for the purpose of accounting for specific sources which are restricted by law or policy to finance specific activities

SRLF – State Revolving Loan Fund; State of Florida funding opportunities

TIF – tax increment financing; a tool to use future gains in taxes to finance the current improvements that will create those gains; property values in the CRA are capped at the assessed value in the base year; thereafter, any tax revenues due to increases in value in excess of the base are dedicated to the redevelopment area

TLBD – Tuscawilla Lighting and Beautification District; an assessment district

TMDL – Total Maximum Daily Load is a calculation of the maximum amount of a pollutant that a waterbody can receive and still meet water quality standards

transfers – see interfund transfers

Truth in Millage (TRIM) – State statutes governing the determination of millage for taxing authorities; requires strict parameters for advertising, public hearings, levy methods, etc.

user charges – the payment of a fee for direct receipt of a public service by the party benefiting from the service

utility tax – a tax levied by cities on the consumers of various utilities such as electricity, gas, and telephone service

W&S – Water and Sewer Utility Fund

WTP – water treatment plant

5 - YEAR CAPITAL PROJECTS * This project list is expected to change as priorities fluctuate and program reviews are completed.

2026		2027		2028		2029		2030	
FACILITIES									
F150 Rebudget	$50,000								
City Facilities A/C Replacements	$60,000								
City Hall Window Replacements	$12,500								
PD Safe Room/PW Gen HMGP	$600,000								
Facilties Total	**$722,500**								
INFORMATION SYSTEMS									
IT Hardware/Software	$170,000	IT Hardware	$10,000	Replace IT Hardware at Parks	$7,000	Replace IT Hardware at City Facilities	$60,000	Enco EnCaption Closed Captioning (Refresh)	$65,000
Data migration	$7,500	Fiber Connectivity	$11,000	Replace City Wide IT Hardware	$100,000	Replace IT Hardware at City Facilities	$16,000	Network Equipment Replacement	$60,000
IT Hardware	$7,000	Network Attached Storage Appliance (Refresh)	$7,000	Overhaul Chambers A/V systems and new Granicus encoder,	$60,000	Replace IT Hardware at City Facilities	$40,000	Replace IT Hardware at City Facilities	$5,000
ESRI GIS strategic plan	$18,000	Laserfiche version upgrade (Project)	$20,000	Replace City Hall signage BrightSign players and TVs	$9,000	Pickleball outdoor TV	$12,000	Windows Upgrade	$17,000
Overhaul/renovate Helpdesk area at CH	$15,000	Replace IT Hardware City Facilities	$25,000	Replace IT Hardware	$30,000			New Police HID Crossmatch fingerprint and driver license reader hardware	$12,000
		Renovate IT Facility	$10,000					Renovate IT Facility	$45,000
		Renovate IT Facility	$10,000					IT Software Update	$30,000
		ESRI GIS strategic plan - PD	$25,000						
Information Systems Total	**$217,500**		**$118,000**		**$206,000**		**$128,000**		**$234,000**
PARKS AND RECREATION									
F150	$50,000	Torcaso Pavilion #2	$150,000	Skidsteer Track	$125,000				
Gators (2)	$30,000	Fencing CWP	$50,000	F250 4x4	$65,000				
Ford Escape	$35,000								
Lacrossee Wall	$100,000								
Accessibility Enhancements	$100,000								
Parks and Recreation Total	**$315,000**		**$200,000**		**$190,000**				
POLICE DEPARTMENT									
Exterior Lighting-Police Department	$10,000	Command Post Camera-Police	$65,000	Police Vehicles-5	$375,000	Police Vehicles-5	$375,000	Police Vehicles-5	$375,000
5 Police Vehicles- Replacement	$382,500	Police Vehicles-5	$390,150	3 each P25 Compliant Radio-Portable/Mobile	$21,000	3 Patrol ATV's -Replacement	$15,000	3 Patrol ATV's -Replacement	$45,000
4 Patrol ATV's -Replacement	$60,000	2 Patrol ATV's -Replacement	$30,000			Exterior Paint-Police Department	$17,500	3 each P25 Compliant Radio-Portable/Mobile	$21,000
Property & Evidence Storage Update-Police Department (storage shelving)	$33,000	3 each P25 Compliant Radio-Portable/Mobile	$21,000					Remodel PD Lobby Bathrooms	$30,000
Axon In Car Camerafor Traffic Unit- 5 Year Lease	$32,076	Axon Digital Storage	$79,000						
Vehicle Barrier System w Trailer	$134,880	Police Motorcycles-2	$50,000						
SWAT Replacement Rifle Shield-Expired	$8,500								
Police Department Total	**$660,956**		**$635,150**		**$396,000**		**$407,500**		**$471,000**
PUBLIC WORKS									
Annual Resurfacing	$1,500,000	Upsize Shore Road Culvert	$2,000,000	N. Northern Way Bridge Replacement - Bridge No. 775709	$2,500,000	S. Northern Way Bridge Replacement - Bridge No. 775703	$2,500,000	Winter Springs Boulevard over Howell Creek - Bridge No. 775711	$2,500,000
Tuscawilla Crossing Pond Repair	$2,500,000	Annual Resurfacing	$1,500,000	Annual Resurfacing	$1,500,000	Annual Resurfacing	$1,500,000	Annual Resurfacing	$1,500,000
Wetland Park Redesign	$700,000	Service Truck - Fleet	$160,000						
Sidewalk Replacements	$700,000								
Public Works Total	**$5,400,000**		**$3,660,000**		**$4,000,000**		**$4,000,000**		**$4,000,000**

2026		2027		2028		2029		2030	
URBAN BEAUTIFICATION / ARBOR									
F250 4X4	$70,000	Irrigation Retrofit of timers/controllers on S.R. 434	$300,000	Wheel loader	$150,000	Forestry Mulcher	$130,000		
60 inch Mower (2)	$28,000								
Urban Beautification/Arbor Total	**$98,000**		**$300,000**		**$150,000**		**$130,000**		
RECLAIMED									
Improvements at Oak Forest based on result of testing and modeling - Automate valves and pumps to improve system operations	$530,000	Improvements at Oak Forest based on result of testing and modeling - Automate valves and pumps to improve system operations	$500,000	Install 3,700 LF of 12-inch RCW main along Vistawilla Dr from SR 434 to Northern Way. Install 2,500 LF of 8-inch RCW main from Vistawilla Dr to White Dove Dr along Northern Way.	$462,000	Evaluation of the extent of problems currently affecting the site. Improvements will be done based on evaluation and recommendations, with new control panel installation.	$100,000	Improvements based on Augmentation Plant evaluation and recommendations	$1,000,000
Improvement based on RIB Capacity Assessement/ Evaluation completed in 2025. To include replacement of 6 flow meters to automate and record flows at disposal sites.	$510,000	Install 3,700 LF of 12-inch RCW main along Vistawilla Dr from SR 434 to Northern Way. Install 2,500 LF of 8-inch RCW main from Vistawilla Dr to White Dove Dr along Northern Way.	$795,000					Install new influent station control panel on top of berm or on building above flood plane, applied for FEMA reimbursement	$280,000
								Install 3,500 LF of 4-inch RCW Main along Tuskawilla Road to Jesup's Landing neighborhood	$300,000
Reclaimed Total	**$1,040,000**		**$1,295,000**		**$462,000**		**$100,000**		**$1,580,000**
SEWER									
Evaluation, design, and installation of pumps and Forcemain from LS 5 to EWRF. New route to East WRF due to new Plant layout. Identified on the Master Plan (2022) needing to be upgraded in 5 years.	$100,000	Program to install generators or by-pass pumps at lift stations which will provide a second source of power or pumping to the station.	$450,000	Fiber installed to WWTP. Paid to Seminole County, cost estimate from 2022.	$310,000	Program to install generators or by-pass pumps at lift stations which will provide a second source of power or pumping to the station.	$450,000	Program to install generators or by-pass pumps at lift stations which will provide a second source of power or pumping to the station.	$450,000
Installation of new pumps and forcemain dependent on evaluation	$550,000	The upgrades to sanitary sewer and force main pipelines can be improvements made via lining or replacement. Focus has been on lining clay tile under roads being paved.	$500,000	Program to install generators or by-pass pumps at lift stations which will provide a second source of power or pumping to the station.	$450,000	Fiber installed to WWTP. Paid to Seminole County, cost estimate from 2022.	$77,000	The upgrades to sanitary sewer and force main pipelines can be improvements made via lining or replacement. Focus has been on lining clay tile under roads being paved.	$500,000
Replace LS PLC, Radios and Antennas, 58 stations, convert older radios to new encrypted	$200,000	Annual RCW main replacement to priority areas, include in sewer line intentional.	$174,000	The upgrades to sanitary sewer and force main pipelines can be improvements made via lining or replacement. Focus has been on lining clay tile under roads being paved.	$500,000	The upgrades to sanitary sewer and force main pipelines can be improvements made via lining or replacement. Focus has been on lining clay tile under roads being paved.	$500,000	Annual RCW main replacement to priority areas, include in sewer line intentional.	$174,000
Program to install generators or by-pass pumps at lift stations which will provide a second source of power or pumping to the station.	$450,000			Annual RCW main replacement to priority areas, include in sewer line intentional.	$174,000	Annual RCW main replacement to priority areas, include in sewer line intentional.	$174,000	Improvments to old and out dated pumps where replacement parts are not accessible, includes valves, piping, etc.	$120,000
The upgrades to sanitary sewer and force main pipelines can be improvements made via lining or replacement. Focus has been on lining clay tile under roads being paved.	$685,000			Design 300K included in HMGP line. Raising lids, water tight hatches, rainsing control panels, etc. Replacement of LS 2W. 75% funded by HMGP. Installation of Floodproofing methods designed. 75% funded by HMGP.	$1,155,469	Improvments to old and out dated pumps where replacement parts are not accessible, includes valves, piping, etc.	$120,000	Improvments to old and out dated control panels, includes new conduit	$40,000

	2026		2027		2028		2029		2030	
SEWER (continued)										
	Annual RCW main replacement to priority areas, include in sewer line intentional.	$174,000			Improvments to old and out dated pumps where replacement parts are not accessible, includes valves, piping, etc.	$120,000	Improvments to old and out dated control panels, includes new conduit	$40,000	BMAP Regulations driven, current funding not available	$280,000
East WWTP	Estimate of $60M each facility. $12.9 M design split between East & West WRFs. Construction	$4,000,000 $20,000,000	Estimate of $60M each facility. $12.9 M design split between East & West WRFs. Construction	$2,000,000 $20,000,000	Construction	$20,000,000	Capacity analysis of existing Wastewater/ gravity sewer system to evaluate necessary improvments more precisely for future development.	$115,000		
West WWTP	Estimate of $50M each facility. $6M in next two years design and construction services in following two years. Includes proprerty acquisition. Property Acquisition	$1,000,000	Estimate of $50M each facility. $6M in next two years design and construction services in following two years. Includes proprerty acquisition.	$4,000,000 $5,000,000	Construction - reuse with GMP	$20,000,000	Construction - reuse with GMP	$20,000,000	Construction - reuse with GMP	$20,000,000
Sewer Total		**$27,159,000**		**$32,124,000**		**$42,709,469**		**$21,476,000**		**$21,564,000**
WATER										
	Residential Flow Meter Replacement: Replacing the 14,900 plus residential meters with AMI meters. (5,000 meters/ yr, 4 year replacement plan).	$1,700,000	Installation of caustic equipment. Complete 1st caustic squeeze with manufacturer's support.	$20,000	Residential Flow Meter Replacement: Replacing the 14,900 plus residential meters with AMI meters. (5,000 meters/ yr, 4 year replacement plan).	$1,700,000	Installation of caustic equipment. Complete 1st caustic squeeze with manufacturer's support.	$20,000	Pipelines identified in Potable Water Inventory and Replacement Plan to be replace based on priority from the project.	$1,000,000
	Residential Flow Meter Replacement: Consultant Oversite	$50,000	Residential Flow Meter Replacement: Replacing the 14,900 plus residential meters with AMI meters. (5,000 meters/ yr, 4 year replacement plan).	$1,700,000	Residential Flow Meter Replacement: Consultant Oversite	$50,000	Residential Flow Meter Replacement: Replacing the 14,900 plus residential meters with AMI meters. (5,000 meters/ yr, 4 year replacement plan).	$1,700,000	Fiber installed to WTP. Paid to Seminole County, cost estimate from 2022.	$180,000
	Pipelines identified in Potable Water Inventory and Replacement Plan to be replace based on priority from the project.	$1,000,000	Pipelines identified in Potable Water Inventory and Replacement Plan to be replace based on priority from the project.	$1,000,000	Pipelines identified in Potable Water Inventory and Replacement Plan to be replace based on priority from the project.	$1,000,000	Pipelines identified in Potable Water Inventory and Replacement Plan to be replace based on priority from the project.	$1,000,000	Fiber installed to WTP. Paid to Seminole County, cost estimate from 2022.	$225,000
	Installation of approximately 2,700 LF of 12-inch new water main to replace AC pipe along Sheoah Blvd. from SR 434 to Shepard Rd.	$3,300,000	Design of a water quality and reliability project to provide a second water main connection to the Parkstone subdivision.	$100,000	Installation of additional water valve. On 2025 Legislature list.	$40,000				
	SCADA upgrades, conversion to cellular	$360,000	Install of water main across SR 434	$552,000	Construction of new tray aerators. On 2025 Legislature list	$1,000,000				
	Replace PLC and complete PLC programming	$75,000	Design of approximately 500 LF of 8-inch water main for water quality and reliabilty project to connect the water main that washed out with the Northern Way bridge failure during Hurricane Ian.	$255,000						
			Installation of approximately 500 LF of 8-inch water main	$1,000,000						
Water Total		**$6,485,000**		**$4,627,000**		**$3,790,000**		**$2,720,000**		**$1,405,000**



SEMINOLE COUNTY PROPERTY APPRAISER
DAVID JOHNSON, CFA

FINAL 2024 MILLAGE RATES
Fiscal Year 2024-25

Taxing Authority	Taxing Authority Code		Parcel Count	County			School		City		WMD	Total
	Real Prop NAL	Tangible NAP		Operating	MSTU Fire	MSTU Road	Required Local	Discretionary	Operating	Voted Debt	St Johns	
Seminole County Unincorporated	01,02	98	94,396	4.8751	2.7649	0.1107	3.0310	2.2480	-	-	0.1793	13.2090
Agriculture - Real Property	G1	-	996	4.8751	NA	NA	3.0310	2.2480	-	-	0.1793	10.3334
Agriculture - TPP	-	92	83	4.8751	NA	0.1107	3.0310	2.2480	-	-	0.1793	10.4441
Altamonte Springs	A1	90	16,782	4.8751	2.7649	-	3.0310	2.2480	4.0000	-	0.1793	17.0983
Casselberry	C1,C2	91	11,296	4.8751	2.7649	-	3.0310	2.2480	2.9000	0.6633	0.1793	16.6616
Lake Mary	M1	94	8,293	4.8751	-	-	3.0310	2.2480	3.5895	-	0.1793	13.9229
Longwood	L1	93	7,522	4.8751	-	-	3.0310	2.2480	5.5000	-	0.1793	15.8334
Oviedo	V1,V2,V3,V5	96	15,380	4.8751	-	-	3.0310	2.2480	5.9540	0.1210	0.1793	16.4084
Sanford	S1,S3	95	24,173	4.8751	-	-	3.0310	2.2480	7.3250	-	0.1793	17.6584
Winter Springs	W1,W2	97	15,123	4.8751	2.7649	-	3.0310	2.2480	2.6200	-	0.1793	15.7183

Prior Year Millage Rates

Taxing Authority	2023	2022	2021	2020	2019	2018
Seminole County Unincorporated	13.3080	13.4081	13.7946	13.9134	14.1251	14.3199
Agriculture - Real Property	10.4324	10.6432	11.0297	11.1485	11.3602	11.5550
Agriculture - TPP	10.5431	10.6432	11.0297	11.1485	11.3602	11.5550
Altamonte Springs	16.2973	16.3974	16.7839	16.9027	17.1144	17.3092
Casselberry	16.8154	16.8417	16.9080	16.8017	17.0663	17.2611
Lake Mary	14.0219	14.1220	14.5085	14.6273	14.8390	15.0338
Longwood	15.9324	16.0325	16.4190	16.5378	16.7495	16.9443
Oviedo	15.9074	16.0075	16.2010	16.3198	16.5315	16.7263
Sanford	17.7574	17.8575	18.2440	18.3628	18.5745	18.7693
Winter Springs	15.6073	15.7074	16.0939	16.2127	16.4444	16.6892

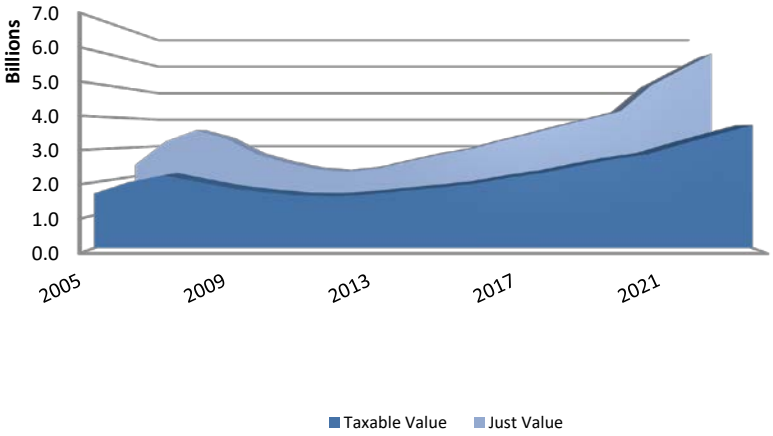
SEMINOLE COUNTY
PROPERTY APPRAISER
DAVID JOHNSON, CFA

Winter Springs
Residential vs Commercial Real Property Taxable Values

Year	*Total Residential & Commercial Taxable Value*	*Residential* Taxable Value*	*Residential %*	*Commercial Taxable Value*	*Commercial %*
2005	1,606,983,623	1,456,212,454	90.62%	150,771,169	9.38%
2006	1,947,507,606	1,718,313,229	88.23%	229,194,377	11.77%
2007	2,161,784,221	1,913,554,936	88.52%	248,229,285	11.48%
2008	1,956,252,887	1,685,476,373	86.16%	270,776,514	13.84%
2009	1,753,936,821	1,526,056,697	87.01%	227,880,124	12.99%
2010	1,632,309,292	1,442,338,728	88.36%	189,970,564	11.64%
2011	1,537,110,518	1,355,371,067	88.18%	181,739,451	11.82%
2012	1,516,367,762	1,337,501,279	88.20%	178,866,483	11.80%
2013	1,585,247,514	1,399,230,360	88.27%	186,017,154	11.73%
2014	1,692,268,804	1,500,568,873	88.67%	191,699,931	11.33%
2015	1,782,933,413	1,578,328,439	88.52%	204,604,974	11.48%
2016	1,898,839,374	1,673,690,735	88.14%	225,148,639	11.86%
2017	2,079,174,175	1,793,044,288	86.24%	286,129,887	13.76%
2018	2,221,684,149	1,905,191,022	85.75%	316,493,127	14.25%
2019	2,430,991,554	2,035,417,790	83.73%	395,573,764	16.27%
2020	2,625,030,884	2,178,176,036	82.98%	446,854,848	17.02%
2021	2,775,394,073	2,318,748,735	83.55%	456,645,338	16.45%
2022	3,090,373,770	2,564,381,372	82.98%	525,992,398	17.02%
2023	3,372,313,061	2,790,373,140	82.74%	581,939,921	17.26%
2024	3,643,847,087	2,995,007,039	82.19%	648,840,048	17.81%

**Residential Values include DOR Codes 00, 01, 02, 08, 04, & 05*

City of Winter Springs
Just & Taxable Value History
2005 - 2024



Year	Just Value	% Change in Just Value	Taxable Value	% Change in Taxable Value
2005	2,389,643,894	16.15%	1,661,073,712	12.00%
2006	3,199,177,668	33.88%	2,003,805,968	20.63%
2007	3,582,778,093	11.99%	2,220,522,082	10.82%
2008	3,301,904,000	-7.84%	2,009,169,114	-9.52%
2009	2,762,746,955	-16.33%	1,809,808,024	-9.92%
2010	2,466,429,800	-10.73%	1,687,434,206	-6.76%
2011	2,242,652,141	-9.07%	1,593,864,153	-5.55%
2012	2,154,158,532	-3.95%	1,572,300,619	-1.35%
2013	2,265,446,316	5.17%	1,639,667,121	4.28%
2014	2,508,982,189	10.75%	1,748,258,752	6.62%
2015	2,741,943,818	9.29%	1,843,713,578	5.46%
2016	2,921,182,405	6.54%	1,961,341,503	6.38%
2017	3,206,846,597	9.78%	2,147,274,968	9.48%
2018	3,453,428,668	7.69%	2,293,968,241	6.83%
2019	3,736,781,132	8.20%	2,509,878,198	9.41%
2020	3,987,154,850	6.70%	2,708,235,730	7.90%
2021	4,252,068,757	6.64%	2,854,767,219	5.41%
2022	5,142,088,400	20.93%	3,171,266,844	11.09%
2023	5,850,772,686	13.78%	3,461,281,632	9.15%
2024	6,239,349,364	6.64%	3,737,722,164	7.99%