CITY COMMISSION

WORKSHOP AGENDA

MONDAY, JULY 13, 2026 - 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 2027 Budget Overview and Discussion
   FY2027 Proposed Budget.pdf

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 13, 2026 WORKSHOP

TITLE

Fiscal Year 2027 Budget Overview and Discussion

SUMMARY

The total Proposed Budget for all City funds combined is approximately $117.5M (excluding appropriations to fund balance), and represents a $37.9M or 47.6%, increase over the prior fiscal year's budget. Total proposed General Fund spending of $27.5M represents a $950K increase or 3.5% 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 2027 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 2027 budget proposed herein.

CITY OF WINTER SPRINGS

PROPOSED BUDGET

FISCAL YEAR

2027







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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, 2026

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

I hereby transmit to you the recommended Fiscal Year 2027 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 $117.5M (excluding appropriations to fund balance), and represents a $37.9M or 47.6%, increase over the prior fiscal year's budget. Total proposed General Fund spending of $27.5M represents a $950K increase or 3.5% 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 2027 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 4.53% in FY 2027.

As Floridians head to the polls this fall to consider Amendment 3, which would, in part, increase the ad valorem homestead exemption to $150,000 beginning in 2027 and $250,000 beginning in 2028, the long-term revenue outlook for the City's General Fund remains uncertain. Given the potential fiscal implications of this proposed constitutional amendment, the Fiscal Year 2027 budget has been developed using a prudent and conservative approach. This strategy reflects the City's commitment to maintaining long-term financial stability, preserving fiscal flexibility, and ensuring the continued delivery of essential public services until the potential impacts on future revenues become clearer.

At the proposed millage rate of 2.62 mills, the increase in taxable value is anticipated to result in $482,446 of increased property tax revenues in the City's General Fund as compared to the FY 2026 budget. Of this increase, approximately 0.38% 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 2027 are budgeted to increase an approximate 5.5% in those revenues from the prior fiscal year.

Budget Methodology

The City's Fiscal Year 2027 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 2027 as we continue to face additional challenges such as labor and supply shortages.

Personnel and related expenditures represent approximately 63.2% 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 2026 began as the City continued its focus on stormwater infrastructure improvements, and cleanup from Hurricane Milton. Partnering with our Construction Manager at Risk (CMAR) Wharton-Smith concluded procurement, to establish a Guaranteed Maximum Price (GMP) for the east water reclamation facility. Woodard & Curran assumed 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 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:

- Inventory and Testing of approximately 1,182 fire hydrants
- Reconstruction of Lift Station 7W
- Creek debris and sediment removal through NRCS Grant Agreement for Hurricane Milton
- Substantial stormwater pipe relining
- Adoption of Stormwater Master Plan
- Implementation of a comprehensive Pavement Management Plan
- Resurfaced over 29,000 linear feet of roadway
- Accessibility enhancements for Sidewalks in Parks
- 4% reduction in overall crime for calendar year 2025

Summary information related to the Fiscal Year 2027 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 62.6% in FY 2027. Inclusive of appropriations from fund balance, a total increase of 47.3% is projected as follows:

	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Change
General	$25,262,907	$26,844,967	6.3%
Other Governmental	$11,250,446	$12,666,605	12.6%
Enterprise	$29,017,636	$67,057,938	131,.1%
Sub-Total	$65,530,989	$106,569,510	62.6%
Appropriations From Fund Balance	$14,894,857	$11,936,637	(19.9%)
Total	$80,425,846	$118,506,147	47.3%

OVERALL BUDGET EXPENDITURE

Total expenditures and transfers out are projected to increase by 47.6% in FY 2027. Inclusive of appropriations to fund balance, a total increase of 47.3% is projected as follows:

	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Change
General	$26,539,195	$27,490,044	3.6%
Other Governmental	$18,787,142	$19,710,922	4.9%
Enterprise	$34,296,874	$70,323,531	105.0%
Sub-Total	$79,623,211	$117,524,497	47.6%
Appropriations To Fund Balance	$802,635	$981,650	22.3%
Total	$80,425,846	$118,506,147	47.3%

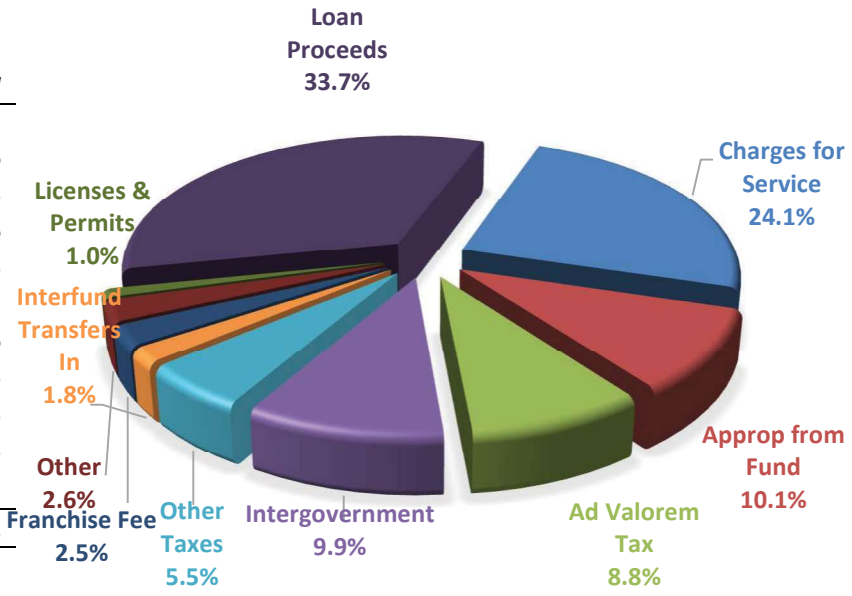
OVERALL CHANGE IN FINANCIAL POSITION

The year-end fund balance in the General Fund is projected to decrease. While the operating coverage is positive, there are approximately $695K in non-recurring and capital expenditures. Year-end fund balances of the Other Governmental Funds (collectively) will decrease by $7M 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 25/26 Revised Ending Fund Bal/Equity	FY 26/27 Proposed Ending Fund Bal/Equity	Change
General	$8,436,855	$7,791,778	(7.6%)
Other Governmental	$32,752,113	$25,707,796	(21.5%)
Enterprise	$33,444,339	$30,178,746	(9.8%)
Total	$74,633,307	$63,678,320	(14.7%)

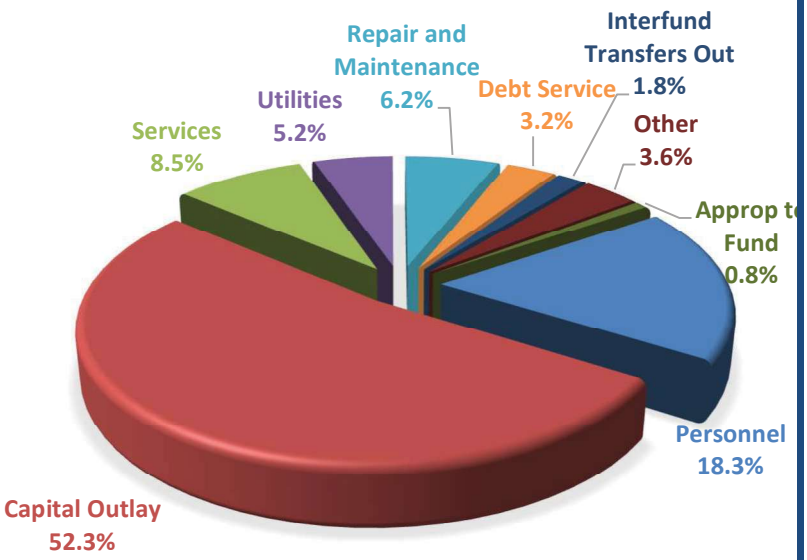
ORGANIZATION-WIDE SOURCES OF FUNDS

Source	*% of Total*
Loan Proceeds	33.7%
Charges for Service	24.1%
Approp from Fund	10.1%
Intergovernment	9.9%
Ad Valorem	8.8%
Other Taxes	5.5%
Other	2.6%
Franchise Fee	2.5%
Interfund Transfers In	1.8%
Licenses & Permits	1.0%
	100.0%



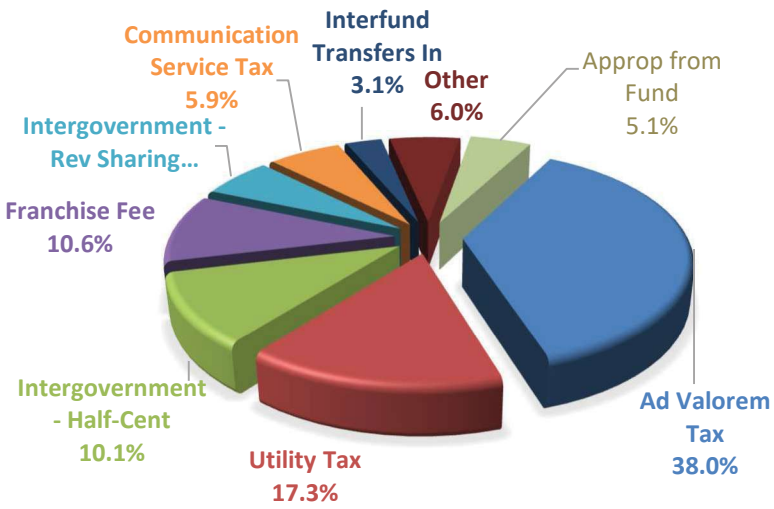
ORGANIZATION-WIDE APPLICATIONS OF FUNDS

Application	*% of Total*
Capital Outlay	52.3%
Personnel	18.3%
Services	8.5%
Repair & Maintenance	6.2%
Utilities	5.2%
Other	3.6%
Debt Service	3.2%
Interfund Transfers Out	1.8%
Approp to Fund	0.8%
	100.0%



GENERAL FUND SOURCES OF FUNDS

Source	*% of Total*
Ad Valorem Tax	38.0%
Utility Tax	17.3%
Intergovernment - Half-Cent	10.1%
Franchise Fee	10.6%
Intergovernment – Rev Sharing	6.5%
Communication Service Tax	5.9%
Interfund Transfers In	3.1%
Other	6.1%
Approp from Fund	2.3%
	100.0%



Ad Valorem

In order to fund the FY 2027 Proposed Budget a total millage rate of 2.6200 mills is proposed.

	FY 25/26	FY 26/27	Change
Operating Millage Rate	2.6200	2.6200	0.00

Incorporating the unchanged FY 2027 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 25/26	FY 26/27	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 2027 operating millage rate would be 4.13% more than the estimated "rolled-back" rate of 2.5160 mills, based on the preliminary ad valorem tax base as provided by the Seminole County Property Appraiser (DR-420).

The preliminary FY 2027 ad valorem tax base compares to the base for FY 2026 as follows:

FY 25/26 (DR-420)	FY 26/27 (DR-420*)	Change
$3,972,848,645	$4,152,942,725	$180,094,080 / 4.53%

**Includes New Construction and Annexations of approximately $15.9M*

Based on preliminary valuations and the proposed operating millage rate, projected FY 2027 net ad valorem revenues are expected to increase $482,446 or 4.8% as follows:

FY 25/26 (Adopted)	FY 26/27 (DR-420)	Change
$9,959,815	$10,442,261	$482,446 / 4.8%

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

FY 2027 State Shared revenues are budgeted to increase by $145,000 or 3.2% as follows:

FY 25/26	FY 26/27	Change
$4,430,000	$4,575,000	$145,000/ 3.2%

Local Communication Services Tax

Projected FY 2027 General Fund revenues from Local Communication Service Taxes are budgeted to decrease by $25,000 or 1.5% as follows:

FY 25/26	FY 26/27	Change
$1,650,000	$1,625,000	($25,000) / 1.5%

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 2027 General Fund revenues from Electric Utility Taxes and Electric Franchise Fees are budgeted to increase 13.5%:

FY 25/26	FY 26/27	Change
$5,900,000	$6,700,000	$800,000 /13.5%

Other General Fund Sources

Other General Fund sources that include interfund transfers are expected to increase $116,662 or 4.8% as shown below.

FY 25/26	FY 26/27	Change
$2,406,244	$2,522,906	$116,662 / 4.8%

WATER & SEWER SOURCES

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

FY 25/26	FY 26/27	Change
$18,374,280	$20,122,498	$1,748,218 / 9.5%

In Fiscal Year 2027, the City will continue implementing a comprehensive utility infrastructure strategy focused on regulatory compliance, operational resiliency, and long-term capital reinvestment across its drinking water, wastewater, and reclaimed water systems. Since procuring a new vendor in Fiscal Year 2025 to provide operation, maintenance, and management services for the City's utility facilities, the City has maintained a strong emphasis on service reliability, capital planning, and proactive system management.

The City remains committed to delivering high-quality potable water and advancing critical water system improvements. Key Fiscal Year 2027 priorities include residential flow meter replacements, ongoing water main replacement activities, SCADA migration at Water Treatment Plants 1, 2, and 3, PLC and SCADA replacement at WTP 2, and continued design progression for the Sheoah Boulevard Water Main Replacement project. These efforts, together with continued use of the City's hydraulic model, support infrastructure decision-making, water quality objectives, and compliance with regulatory requirements such as the Lead and Copper Rule Revision.

Within the wastewater system, the City is continuing the multi-year effort to replace the East and West Water Reclamation Facilities, with active design, permitting, CMAR coordination, and multiple funding agreements underway. Additional Fiscal Year 2027 priorities include Lift Station 5E improvements, radio and PLC upgrades at lift stations, resiliency and redundancy enhancements, sewer main replacement work, and continued coordination with FDEP and SJRWMD.

In the reclaimed water system, the City is advancing the Michael Blake Boulevard extension, Oak Forest reclaimed water system improvements, RIB-related projects, and reclaimed water main replacement planning. Together, these initiatives demonstrate the City's commitment to maintaining reliable utility service, strengthening infrastructure performance, planning for future regulatory requirements and planning responsibly for future system needs.

DEVELOPMENT SERVICES REVENUES

Revenues in the Development Services Fund are projected to increase by $72,300 or 6.3% as follows:

FY 25/26	FY 26/27	Change
$1,132,000	$1,204,300	$72,300 / 6.3%

Revenues for FY 26/27 are projected to be slightly higher than FY 25/26. Diversification of the property tax base remains an important focus for the City. The 132-unit Hickory Grove Townhomes is still currently under construction, along with 140-unit Legacy at Lake Talmo, Sutton Crossing Retail Project, Seahawk Cove Extension, and Town Center Retail. Several other commercial and residential projects are currently 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 $83.04/BU. A rate study was completed and the legal maximum amended with Resolution 2025-14..

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 2027, the rate has been tentatively increased to $193 . A rate study was completed and the legal maximum was amended with Resolution 2025-16.

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 2027, 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 still being determined and will be brought forward at a future date.

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, in FY26 to $30.17, and FY27 to $31.38(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

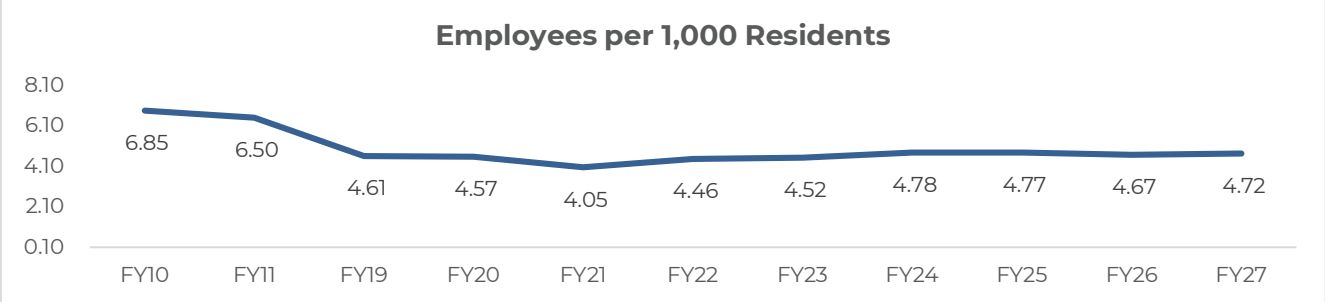
PERSONNEL COSTS

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 2027 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. To face these challenges and to maintain our competitive advantage for recruiting and retention, we regularly review processes and search for efficiencies/process automation. In prior budgets we have made market adjustments to salaries and pay ranges. Included in this budget is a 3% increase for qualified employees to assist with cost-of-living increases. As part of an ongoing effort to improve retention and recruitment for employees not eligible for the Defined Benefit Plan, this budget includes a market adjustment for the Defined Contribution Plan. Additionally, an increase in Health Insurance premiums of 8% has been included in the totals below. Personnel costs, totaling $21,709,709 are proposed to increase 10.0% over the prior fiscal year as follows:

	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Change
General	$16,163,480	$17,378,093	7.5%
Enterprise	$3,562,184	$4,331,616	21.6%
Total	$19,725,664	$21,709,709	10.0%

Staffing and Wages - Full-time headcount has increased this year, due to the stormwater masterplan and adding an additional GIS position to reduce reliance on outside consultants. 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 2027 accompanied by trailing historical data follows:

	FY10	FY11		FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Full-Time	228	217		177	158	174	175	187	188	184	188



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. Commission has provided direction to allow for enhanced benefit options that better align with the market.

Pension plan funding levels have improved significantly over the past fifteen years. The vested benefit security ratio increased from 62.4% in FY 2011 to 108.0% as of October 1, 2025. The vested benefit security ratio for the plan year ended 2025 is 104.6%. The smoothed investment return was 11.11% 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 3.5% from the prior fiscal year as follows:

	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Change
General	$8,046,259	$8,266,451	2.7%
Other Governmental	$6,029,438	$5,926,558	(1.7%)
Enterprise	$12,910,844	$13,731,804	6.4%
Total	$26,986541	$27,924,813	3.5%

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

	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Change
Information & General Gov't	$2,491,877	$2,454,838	(1.5%)
Community Development	$1,667,317	$1,719,885	3.2%
Parks & Recreation	$1,567,085	$1,564,629	(0.2%)
Police	$1,613,670	$1,715,918	6.3%
Finance	$274,556	$286,205	4.2%
Public Works	$265,753	$345,936	30.2%
Executive	$166,001	$179,040	(6.1%)
Total	$8,046,259	$8,266,451	2.7%

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

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 2027 Capital Outlay, totaling $61.9M is 129.2% more than last year's budget as follows:

	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Change
General	$1,054,456	$570,000	(45.9%)
Other Governmental	$11,344,500	$12,372,500	9.2%
Enterprise	$14,630,000	$49,020,000	235.1%
Total	$27,028,956	$61,963,000	129.2%

The substance of the FY 2027 capital budget appears in the Infrastructure Surtax Fund, Transportation-related Funds, Impact Fee Funds (Transportation, Park), 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 2027.

BUDGET CALENDAR

A Commission workshop to consider the Fiscal Year 2027 Proposed Budget is scheduled for July 13, 2026. In accordance with TRIM law, a proposed millage rate is required to be adopted by August 4, 2026. Therefore, consideration and adoption of the tentative millage cap is scheduled for the July 13th regular Commission meeting. The first public hearing for adoption of the Fiscal Year 2027 Budget is scheduled for September 14, 2026 and the final public hearing is scheduled for September 28, 2026.

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 2027 budget as submitted.

Respectfully submitted,



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

Source and Application of Funds
Fiscal Year 2026-2027 Budget

Fund Type	FY 23/24 Actual	- FY 24/25 Actual	Adopted FY 25/26 Budget	FY 26/27 Budget
General	$34,249,641	$26,306,276	$25,262,907	$26,844,967
Other Governmental:				
Special Revenue	$20,969,942	$18,219,804	$9,045,754	$9,273,623
Special Assessment	$995,312	$823,674	$882,692	$1,024,982
Debt Service	$1,320,054	$1,252,442	$1,285,000	$1,295,000
Capital Project	$700,324	$1,680,232	$37,000	$1,073,000
Enterprise	$30,477,769	$26,027,956	$29,017,636	$67,057,938
Total Sources (exclusive of approp)	**$88,713,042**	**$74,310,384**	**$65,530,989**	**$106,569,510**
Total Appropriations FROM Funds	$2,729,907	$4,216,512	$14,894,857	$11,936,637
Total Sources	**$91,442,949**	**$78,526,896**	**$80,425,846**	**$118,506,147**

Fund Type	FY 23/24 Actual	FY 24/25 Actual	Adopted FY 25/26 Budget	FY 26/27 Budget
General	$32,437,021	$27,727,896	$26,539,195	$27,490,044
Other Governmental:				
Special Revenue	$19,584,734	$16,765,445	$15,496,943	$15,882,423
Special Assessment	$812,769	$979,239	$896,198	$977,498
Debt Service	$1,275,000	$1,275,000	$1,278,501	$1,278,501
Capital Project	$2,075,806	$317,316	$1,115,500	$1,572,500
Enterprise	$14,242,212	$15,288,656	$34,296,874	$70,323,531
Total Applications (exclusive of approp)	**$70,427,542**	**$62,353,552**	**$79,623,211**	**$117,524,497**
Total Appropriations TO Funds	$21,015,407	$16,173,434	$802,635	$981,650
Total Applications *	**$91,442,949**	**$78,526,986**	**$80,425,846**	**$118,506,147**
*** Includes interfund transfers of:**	**$23,011,268**	**$6,087,896**	**$2,089,908**	**$2,130,696**

ALL FUNDS - SUMMARY

Source/Application Category

	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
SOURCES					
Revenues					
General	$23,498,373	$25,592,240	$24,447,999	$24,532,786	$25,989,271
Other Governmental	$21,725,632	$18,602,292	$9,975,446	$10,982,820	$11,391,605
Enterprise	$20,477,769	$24,027,956	$29,017,636	$29,017,636	$67,057,938
TOTAL REVENUES	$65,701,774	$68,222,488	$63,441,081	$64,533,242	$104,438,814
Transfers					
General	$10,751,268	$714,036	$814,908	$814,908	$855,696
Other Governmental	$2,260,000	$3,373,860	$1,275,000	$1,275,000	$1,275,000
Enterprise	$10,000,000	$2,000,000	$0	$0	$0
TOTAL TRANSFERS	$23,011,268	$6,087,896	$2,089,908	$2,089,908	$2,130,696
Total Sources *	**$88,713,042**	**$74,310,384**	**$65,530,989**	**$66,623,150**	**$106,569,510**
APPLICATIONS					
Personnel Services					
General	$13,714,126	$14,350,624	$16,163,480	$16,222,012	$17,378,093
Other Governmental	$0	$0	$0	$0	$0
Enterprise	$3,053,164	$2,316,265	$3,562,184	$3,562,184	$4,331,616
TOTAL PAYROLL	$16,767,290	$16,666,889	$19,725,664	$19,784,196	$21,709,709
Operating					
General	$5,940,374	$6,244,404	$8,046,259	$8,030,013	$8,266,451
Other Governmental	$5,123,723	$5,365,179	$6,029,438	$6,997,613	$5,926,558
Enterprise	$10,358,055	$11,358,819	$12,910,844	$12,882,044	$13,731,804
TOTAL OPERATING	$21,422,152	$22,968,402	$26,986,541	$27,909,670	$27,924,813
Debt Service					
General	$160,545	$230,883	$0	$0	$0
Other Governmental	$1,409,923	$1,414,282	$1,413,204	$1,413,204	$1,411,864
Enterprise	$995,823	$964,358	$2,378,938	$2,378,938	$2,384,415
TOTAL DEBT SERVICE	$2,566,291	$2,609,523	$3,792,142	$3,792,142	$3,796,279
Transfers					
General	$11,710,000	$4,715,000	$1,275,000	$1,275,000	$1,275,000
Other Governmental	$10,550,000	$0	$0	$0	$0
Enterprise	$751,268	$1,540,813	$814,908	$814,908	$855,696
TOTAL TRANSFERS	$23,011,268	$6,255,813	$2,089,908	$2,089,908	$2,130,696
Capital					
General	$911,976	$2,186,985	$1,054,456	$1,096,957	$570,500
Other Governmental	$6,664,663	$12,557,539	$11,344,500	$7,990,449	$12,372,500
Enterprise	$2,361,006	$4,352,194	$14,630,000	$14,658,800	$49,020,000
TOTAL CAPITAL	$9,937,645	$19,096,718	$27,028,956	$23,746,206	$61,963,000
Total Applications *	**$73,704,646**	**$67,597,345**	**$79,623,211**	**$77,322,122**	**$117,524,497**

* Total Sources and Applications are exclusive of Appropriations To/From Fund Balance. Total Applications for FY 23/24 and FY24/25 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 25*	*% of Total*	*Original Budget FY 26*	*% of Total*	*Budget FY 27*	*% of Total*
Charges for Service	$23,281,427	29.6%	$25,492,676	31.7%	$28,571,347	24.1%
Ad Valorem Tax	$9,435,614	12.0%	$9,959,815	12.4%	$10,442,261	8.8%
Utility Tax	$4,358,144	5.5%	$4,097,048	5.1%	$4,762,800	4.0%
Intergovernment - Half-Cent	$2,839,800	3.6%	$2,830,000	3.5%	$2,780,000	2.3%
Franchise Fee	$2,797,230	3.6%	$2,719,800	3.4%	$2,917,000	2.5%
Interfund Transfers In	$6,087,896	7.8%	$2,089,908	2.6%	$2,130,696	1.8%
Intergovernment - Rev Sharing	$1,852,246	2.4%	$1,600,000	2.0%	$1,795,000	1.5%
Intergovernment - Other	$10,383,987	13.2%	$2,751,100	3.4%	$3,473,800	2.9%
Communication Service Tax	$1,615,616	2.1%	$1,650,000	2.1%	$1,625,000	1.4%
Miscellaneous	$5,114,863	6.5%	$2,141,335	2.7%	$1,964,610	1.7%
Licenses & Permits	$1,133,455	1.4%	$1,063,000	1.3%	$1,198,000	1.0%
Intergovernment - Local Infrastructure	$3,633,737	4.6%	$2,580,000	3.2%	$3,709,164	3.1%
Special Assessments	$725,293	0.9%	$879,207	1.1%	$1,017,832	0.9%
Fines & Forfeitures	$446,659	0.6%	$105,100	0.1%	$110,000	0.1%
Other Taxes	$118,759	0.2%	$120,000	0.1%	$120,000	0.1%
Loan Proceeds	$360,816	0.4%	$5,452,000	6.8%	$39,952,000	33.7%
Impact Fees	$124,842	0.2%	$0	0.0%	$0	0.0%
Approp from Fund	**$4,216,602**	**5.4%**	**$14,894,857**	**18.5%**	**$11,936,637**	**10.1%**
Total Sources	$78,526,986	100.0%	$80,425,846	100.0%	$118,506,147	100.0%

Application	*Actuals FY 25*	*% of Total*	*Original Budget FY 26*	*% of Total*	*Budget FY 27*	*% of Total*
Personnel	$16,666,889	21.2%	$19,725,664	24.5%	$21,709,709	18.3%
Capital Outlay	$14,744,655	18.8%	$27,028,956	33.6%	$61,963,000	52.3%
Services	$8,747,935	11.1%	$9,479,928	11.8%	$10,110,168	8.5%
Repair and Maintenance	$5,304,084	6.8%	$7,129,747	8.9%	$7,303,245	6.2%
Utilities	$5,422,957	6.9%	$6,029,865	7.5%	$6,189,934	5.2%
Debt Service	$1,717,793	2.2%	$3,792,142	4.7%	$3,796,279	3.2%
Other Operating	$2,001,836	2.5%	$2,670,242	3.3%	$2,730,152	2.3%
Interfund Transfers Out	$6,255,813	8.0%	$2,089,908	2.6%	$2,130,696	1.8%
Supplies	$1,096,844	1.4%	$1,241,770	1.5%	$1,170,138	1.0%
Fuel	$319,746	0.4%	$432,254	0.5%	$418,441	0.4%
Grants & Aids	$75,000	0.1%	$2,735	0.0%	$2,735	0.0%
Approp to Fund	**$16,173,434**	**20.6%**	**$802,635**	**1.0%**	**$981,650**	**0.8%**
Total Applications	$78,526,986	100.0%	$80,425,846	100.0%	$118,506,147	100.0%

Organization-Wide
Source and Application of Funds
by Function

Source	*Actuals FY 25*	*% of Total*	*Original Budget FY 26*	*% of Total*	*Budget FY 27*	*% of Total*
Non-Department	$35,168,425	44.8%	$30,774,843	38.3%	$65,884,061	55.6%
Water & Sewer	$17,438,924	22.2%	$19,781,580	24.6%	$22,189,798	18.7%
Public Works	$12,774,756	16.3%	$8,353,728	10.4%	$10,359,646	8.7%
General Government	$1,318,005	1.7%	$1,310,000	1.6%	$1,312,000	1.1%
Stormwater	$3,228,419	4.1%	$1,849,056	2.3%	$3,061,840	2.6%
Protective Inspections	$1,057,351	1.3%	$1,036,000	1.3%	$1,166,300	1.0%
Community Development	$1,321,889	1.7%	$964,692	1.2%	$1,082,982	0.9%
Finance	$720,220	0.9%	$814,908	1.0%	$855,696	0.7%
Parks & Recreation	$526,889	0.7%	$441,682	0.5%	$433,737	0.4%
Police	$583,312	0.7%	$114,000	0.1%	$122,950	0.1%
Fire	$128,569	0.2%	$50,000	0.1%	$60,000	0.1%
Executive & Legislative	$43,625	0.1%	$40,500	0.1%	$40,500	0.0%
Approp from Fund	**$4,216,602**	**5.4%**	**$14,894,857**	**18.5%**	**$11,936,637**	**10.1%**
Total Sources	$78,526,986	100.0%	$80,425,846	100.0%	$118,506,147	100.0%

Application	*Actuals FY 25*	*% of Total*	*Original Budget FY 26*	*% of Total*	*Budget FY 27*	*% of Total*
Water & Sewer	$16,936,303	21.6%	$31,174,629	38.8%	$64,071,149	54.1%
Public Works	$11,468,767	14.6%	$15,156,543	18.8%	$18,643,737	15.7%
Police	$10,287,640	13.1%	$11,011,193	13.7%	$11,198,260	9.4%
Information Services	$4,064,658	5.2%	$4,866,889	6.1%	$4,904,391	4.1%
Community Development	$3,570,295	4.5%	$4,260,234	5.3%	$3,920,353	3.3%
Parks & Recreation	$3,587,433	4.6%	$3,367,444	4.2%	$3,537,151	3.0%
Protective Inspections	$1,698,382	2.2%	$2,813,660	3.5%	$3,025,738	2.6%
General Government	$5,274,495	6.7%	$2,258,796	2.8%	$2,114,397	1.8%
Stormwater	$2,979,559	3.8%	$2,008,585	2.5%	$3,226,644	2.7%
Finance	$1,669,492	2.1%	$1,858,257	2.3%	$1,963,257	1.7%
Executive & Legislative	$816,528	1.0%	$846,981	1.1%	$919,420	0.8%
Approp to Fund	**$16,173,434**	**20.6%**	**$802,635**	**1.0%**	**$981,650**	**0.8%**
Total Applications	$78,526,986	100.0%	$80,425,846	100.0%	$118,506,147	100.0%

PROJECTED CHANGES IN FUND BALANCE

Governmental Funds - Major/Non-Major in the Aggregate

	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
GENERAL FUND			
Sources	$25,262,907	$25,347,694	$26,844,967
Applications	$26,539,195	$26,623,982	$27,490,044
Appropriation To (From) Fund Balance	($1,276,288)	($1,276,288)	($645,077)
FUND BALANCE - October 1	$9,596,593	$9,713,143	$8,436,855
Appropriation TO (FROM) Fund Balance	($1,276,288)	($1,276,288)	($645,077)
FUND BALANCE - September 30	$8,320,305	$8,436,855	$7,791,778
OTHER GOVERNMENTAL FUNDS (Major funds in this grouping are shown separately below)			
Sources	$11,250,446	$12,257,820	$12,666,605
Applications	$18,787,142	$16,401,266	$19,710,922
Appropriation To (From) Fund Balance	($7,536,696)	($4,143,446)	($7,044,317)
FUND BALANCE - October 1	$26,269,859	$36,895,559	$32,752,113
Appropriation TO (FROM) Fund Balance	($7,536,696)	($4,143,446)	($7,044,317)
FUND BALANCE - September 30	$18,733,163	$32,752,113	$25,707,796
SOLID WASTE FUND			
Sources	$4,479,754	$4,479,754	$4,634,509
Applications	$3,751,292	$3,751,292	$3,882,391
Appropriation To (From) Fund Balance	$728,462	$728,462	$752,118
FUND BALANCE - October 1	$1,451,938	$2,421,558	$3,150,020
Appropriation TO (FROM) Fund Balance	$728,462	$728,462	$752,118
FUND BALANCE - September 30	$2,180,400	$3,150,020	$3,902,138
INFRASTRUCTURE SURTAX FUND			
Sources	$2,776,000	$2,776,000	$3,909,164
Applications	$4,725,000	$2,525,000	$9,011,000
Appropriation To (From) Fund Balance	($1,949,000)	$251,000	($5,101,836)
FUND BALANCE - October 1	$9,157,551	$12,304,820	$12,555,820
Appropriation TO (FROM) Fund Balance	($1,949,000)	$251,000	($5,101,836)
FUND BALANCE - September 30	$7,208,551	$12,555,820	$7,453,984
SEWER PLANT REPLACEMENT			
Sources	$717,000	$1,454,374	$0
Applications	$1,700,000	$2,437,374	$0
Appropriation To (From) Fund Balance	($983,000)	($983,000)	$0
FUND BALANCE - October 1	$1,742,853	$1,900,922	$917,922
Appropriation TO (FROM) Fund Balance	($983,000)	($983,000)	$0
FUND BALANCE - September 30	$759,853	$917,922	$917,922
OTHER GOVERNMENTAL FUNDS - NON-MAJOR FUNDS in the aggregate			
Sources	$3,277,692	$3,547,692	$4,122,932
Applications	$8,610,850	$7,687,600	$6,817,531
Appropriation To (From) Fund Balance	($5,333,158)	($4,139,908)	($2,694,599)
FUND BALANCE - October 1	$13,917,517	$22,169,181	$17,046,273
Appropriation TO (FROM) Fund Balance	($5,333,158)	($4,139,908)	($2,694,599)
FUND BALANCE - September 30	$8,584,359	$18,029,273	$14,351,674

PROJECTED CHANGES IN FUND EQUITY

Enterprise Funds

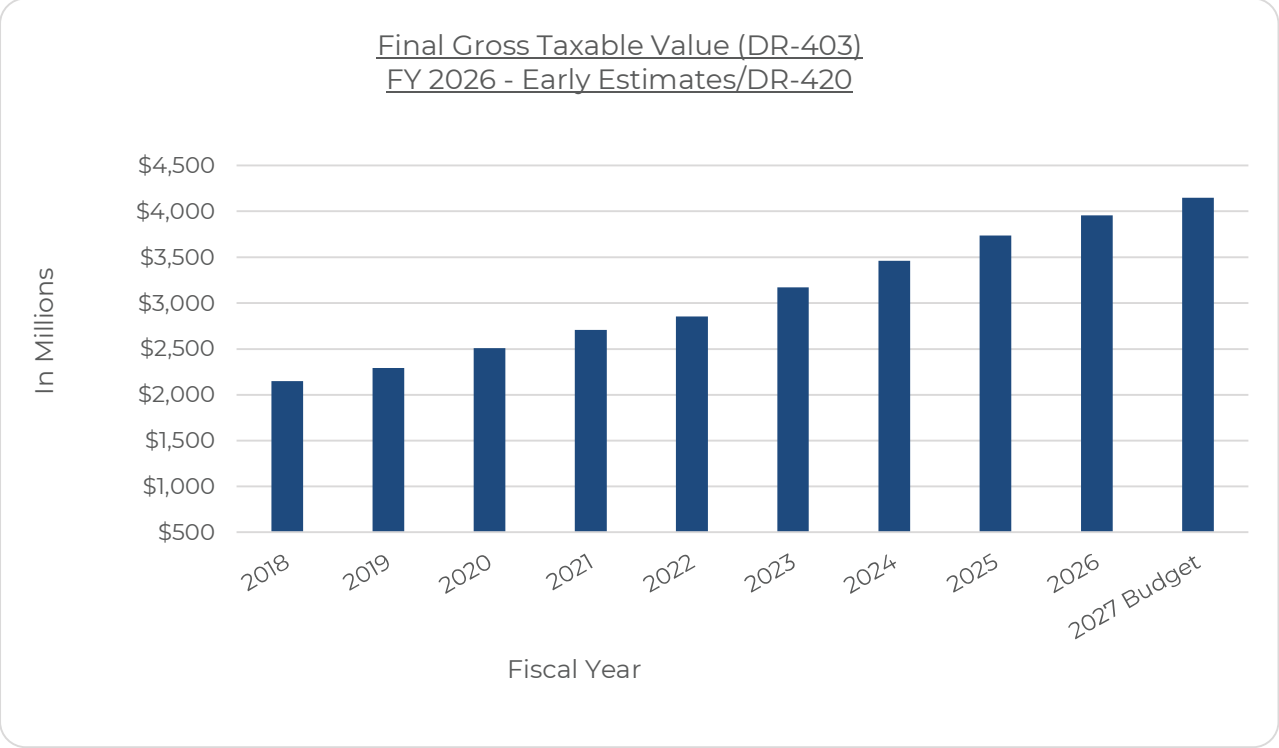
	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
ALL ENTERPRISE FUNDS			
Sources	$29,017,636	$29,017,636	$67,057,938
Applications (includes capital, principal reduction, if applicable)	$34,296,874	$34,296,874	$70,323,531
Appropriation TO (FROM) Fund Equity	($5,279,238)	($5,279,238)	($3,265,593)
	Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
FUND EQUITY [1] - October 1	$28,128,614	$38,723,577	$33,444,339
Appropriation TO (FROM) Fund Equity	($5,279,238)	($5,279,238)	($3,265,593)
FUND EQUITY[1] - September 30	$22,849,376	$33,444,339	$30,178,746
WATER & SEWER (Utility & Service Availability)			
Sources	$26,003,580	$26,003,580	$62,711,798
Applications (includes capital, principal reduction, if applicable)	$29,474,629	$29,474,629	$64,071,149
Appropriation TO (FROM) Fund Equity	($3,471,049)	($3,471,049)	($1,359,351)
	Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
FUND EQUITY[1] - October 1	$24,264,619	$31,398,033	$27,926,984
Appropriation TO (FROM) Fund Equity	($3,471,049)	($3,471,049)	($1,359,351)
FUND EQUITY[1] - September 30	$20,793,570	$27,926,984	$26,567,633
DEVELOPMENT SERVICES			
Sources	$1,132,000	$1,132,000	$1,204,300
Applications (includes capital, principal reduction, if applicable)	$2,813,660	$2,813,660	$3,025,738
Appropriation TO (FROM) Fund Equity	($1,681,660)	($1,681,660)	($1,821,438)
	Net Assets less Net Capital		
FUND EQUITY[1] - October 1	$3,256,782	$3,955,898	$2,274,238
Appropriation TO (FROM) Fund Equity	($1,681,660)	($1,681,660)	($1,821,438)
FUND EQUITY[1] - September 30	$1,575,122	$2,274,238	$452,800
STORMWATER			
Sources	$1,882,056	$1,882,056	$3,141,840
Applications (includes capital, principal reduction)	$2,008,585	$2,008,585	$3,226,644
Appropriation TO (FROM) Fund Equity	($126,529)	($126,529)	($84,804)
	Net Assets less Net Capital		
FUND EQUITY[1] - October 1	$607,213	$3,369,646	$3,243,117
Appropriation TO (FROM) Fund Equity	($126,529)	($126,529)	($84,804)
FUND EQUITY[1] - September 30	$480,684	$3,243,117	$3,158,313

[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 39% 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 2027 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)
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%
2026	2025	$3,972,848,645	6.3%
		DR-420	
2027	**2026**	**$4,151,626,834**	4.3%

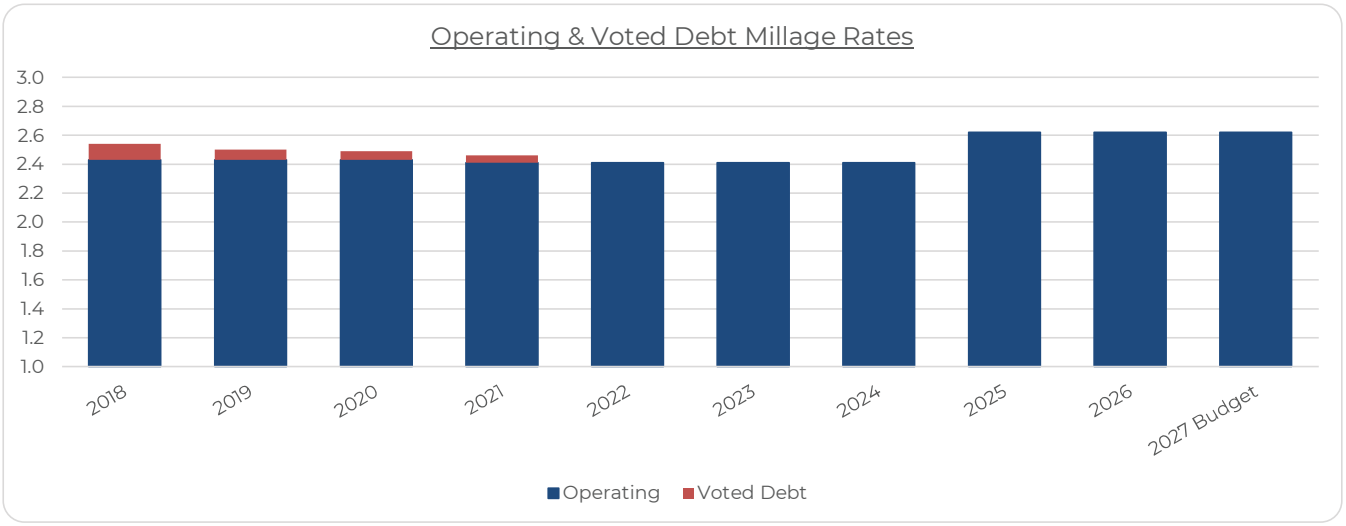


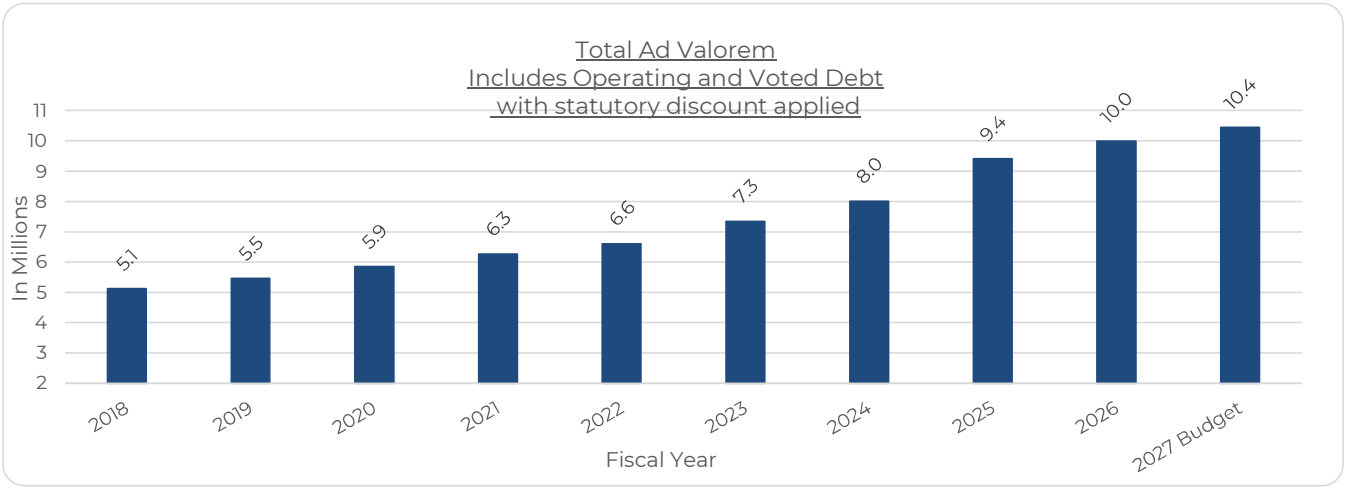
Ad Valorem Taxes (cont'd)

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
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
2027	2026	2.6200	0.0000	2.6200

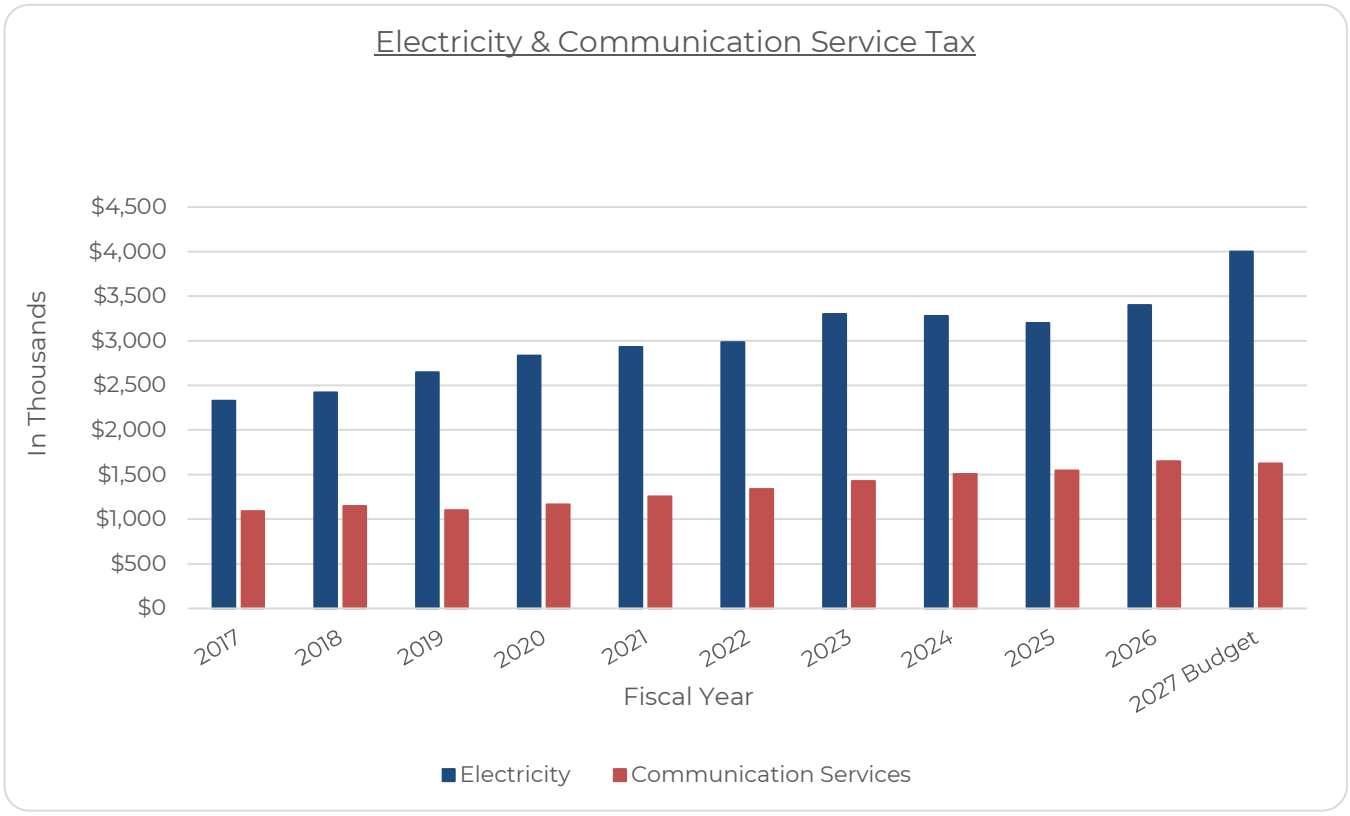




Electricity and Communication Services Tax

[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]

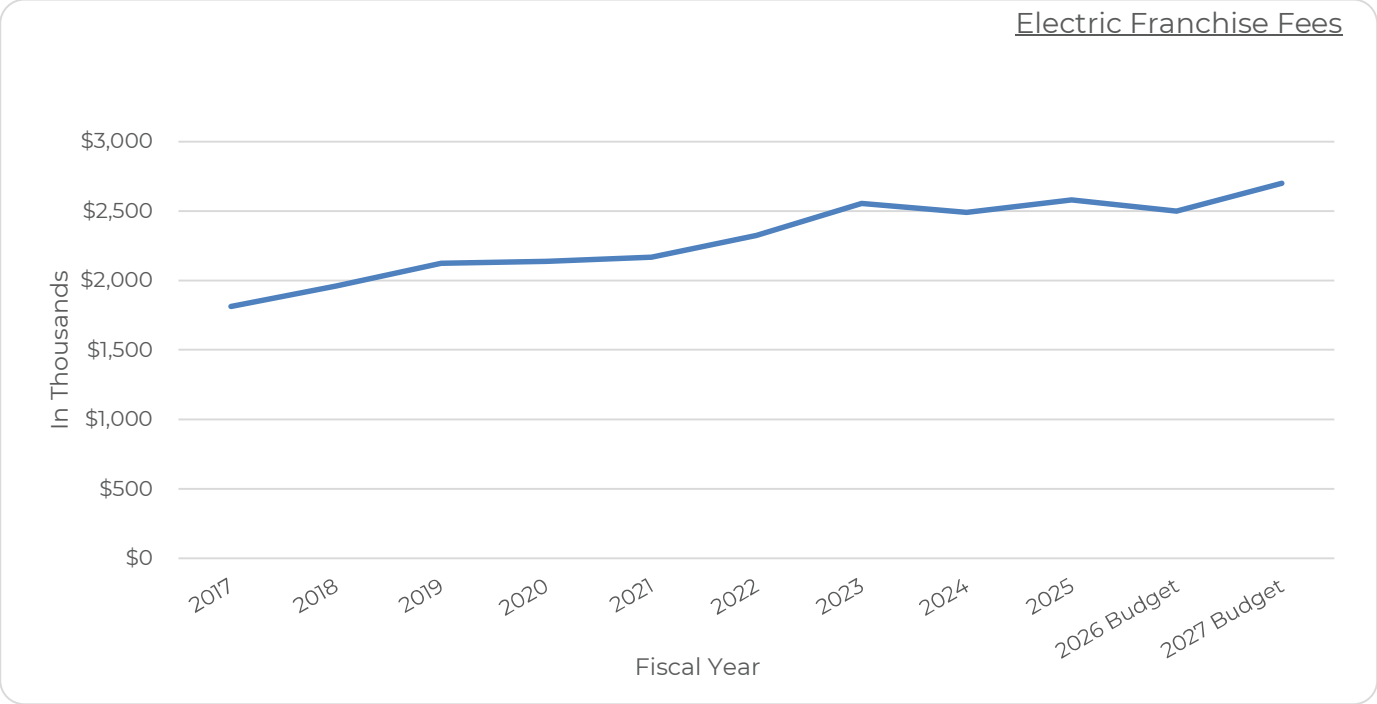
The following chart reflects eight years of historical data for the major revenue sources as well as estimates for our current fiscal year and proposed budget. These revenue streams flow through the General Fund and are obligated for debt service. The electric utility and communication service tax revenues represent 15% and 6% 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)	$855,696	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

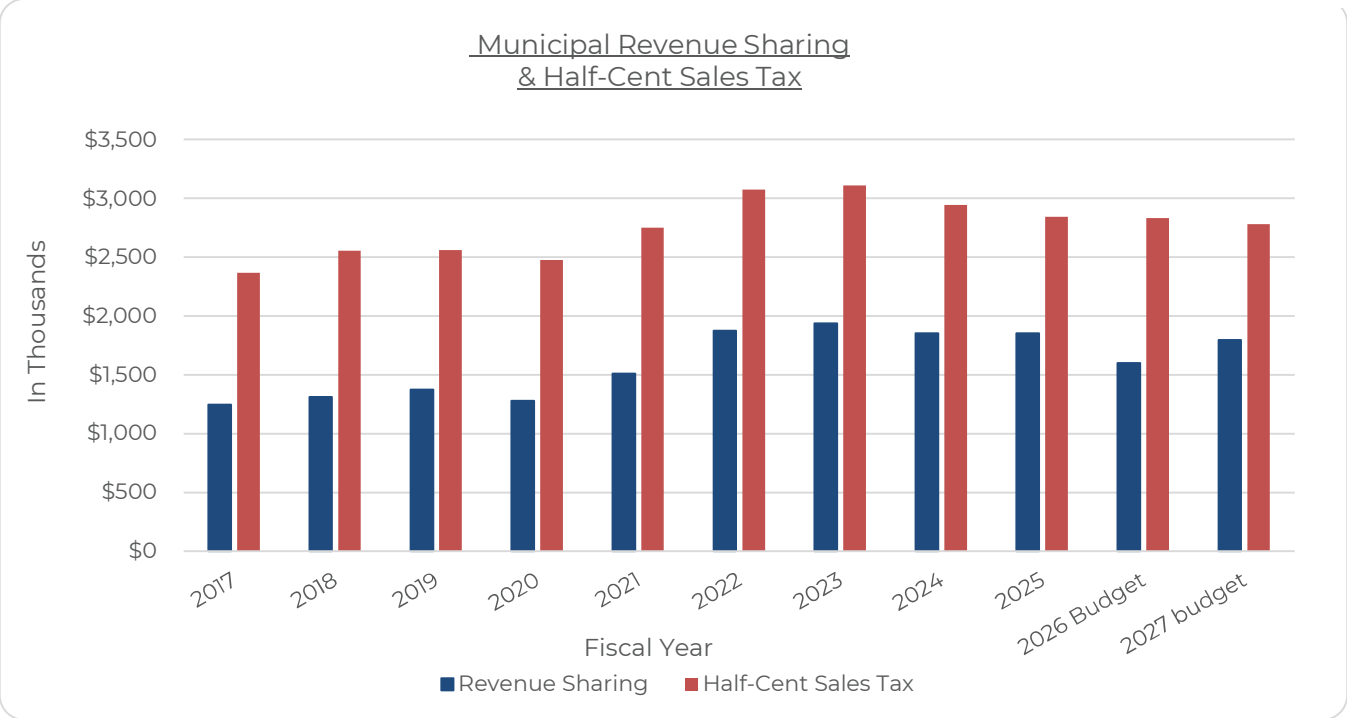
[Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26, Florida Statutes]

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 6.7% 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 10.4% 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*	2025-	2026**	2027	2024*	2025-	2026**	2027	2024*	2025-	2026**	2027	2024*	2025-	2026**	2027
Base facility charge	$7.88	$8.87	$9.98	$10.48	$6.10	$7.02	$8.07	$8.68	N/A	N/A	N/A	N/A	$16.13	$19.36	$23.23	$26.02
Consumption rates per 1000 gallons:																
0 - 5,000	$1.83	$2.06	$2.32	$2.44	$1.10	$1.27	$1.46	$1.57	$2.66	$2.99	$3.36	$3.53	$6.30	$7.56	$9.07	$10.16
5,000 - 10,000	$1.83	$2.06	$2.32	$2.44	$1.37	$1.58	$1.82	$1.96	$3.52	$3.96	$4.46	$4.68	$6.30	$7.56	$9.07	$10.16
10,001 to 15,000	$2.66	$2.99	$3.36	$3.53	$1.92	$2.21	$2.54	$2.72	$4.34	$4.88	$5.42	$5.76	N/A	N/A	N/A	N/A
15,001 - 20,000	$3.52	$3.96	$4.46	$4.68	$2.15	$2.47	$2.84	$3.05	$5.70	$6.41	$7.21	$7.57	N/A	N/A	N/A	N/A
20,001 - 25,000	$4.34	$4.88	$5.42	$5.76	$3.15	$3.62	$4.16	$4.47	$7.89	$8.88	$9.99	$10.49	N/A	N/A	N/A	N/A
25,001 - 30,000	$5.70	$6.41	$7.21	$7.57	$3.15	$3.62	$4.16	$4.47	$7.89	$8.88	$9.99	$10.49	N/A	N/A	N/A	N/A
30,001 and over	$7.89	$8.88	$9.99	$10.49	$3.15	$3.62	$4.16	$4.47	$7.89	$8.88	$9.99	$10.49	N/A	N/A	N/A	N/A

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

* 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 Increased by $4.50
$15.00/month per Equivalent Residental Unit (ERU), FY2027 Per Ordinance 2026-01 in June 2026 - Storm Water Increased by $5.00

Solid Waste (garbage and recycling) - Increased in January 2026 from $28.74 to $30.17/month, Additional cart rate - $10.55/month
Increase in January 2027 from $30.17 to $31.38/month Additional cart rate $10.55/month Per Resolution 2023-35 in October 2023

ORGANIZATION WIDE - PERSONNEL SUMMARY

Budgeted Positions by Fund/Department

GENERAL FUND

Department	2024-2025			2025-2026			2026-2027		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Executive	4	0.00	4.00	4	0.00	4.00	4	0.00	4.00
Finance	16	2.19	18.19	17	0.73	17.73	17	0.73	17.73
Information & General Services	15	0.00	15.00	18	0.00	18.00	18	0.00	18.00
Public Works	16	0.00	16.00	15	0.00	15.00	15	0.00	15.00
Community Development	9	0.00	9.00	8	0.00	8.00	8	0.00	8.00
Police - Sworn	61	0.00	61.00	62	0.00	62.00	62	0.00	62.00
Police - Other	10	0.00	10.00	9	0.00	9.00	9	0.00	9.00
Parks & Recreation	19	7.87	26.87	16	7.87	23.87	15	9.33	24.33
TOTAL	150	10.06	160.06	149	8.60	157.60	148	10.06	158.06

ENTERPRISE FUNDS

Fund	2024-2025			2025-2026			2026-2027		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Water and Sewer	22	0.73	22.73	22	0.73	22.73	22	1.46	23.46
Stormwater	8	0.00	8.00	5	0.00	5.00	9	0.00	9.00
Development Services	8	0.73	8.73	8	0.00	8.00	9	0.00	9.00
TOTAL	38	1.46	39.46	35	0.73	35.73	40	1.46	41.46

ORGANIZATION-WIDE

	2024-2025			2025-2026			2026-2027		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
TOTAL	188	11.52	199.52	184	9.33	193.33	188	11.52	199.52

FTEs - Full-time Equivalents

PERSONNEL

by Fund/Department/Division

		2024-2025		2025-2026		2026-2027	
		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	2		2		2	
	Departmental Total	**4**	**0.00**	**4**	**0.00**	**4**	**0.00**
Finance							
		Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
1300	General	10		10		10	
1360	Utility Billing	6	2.19	7	0.73	7	0.73
	Departmental Total	**16**	**2.19**	**17**	**0.73**	**17**	**0.73**
Information & General Services							
		Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
1600	General	5		5		5	
1315	Human Resources	4		4		4	
1935	Facilities Maintenance	4		7		7	
7415	Marketing & Events	2		2		2	
	Departmental Total	**15**	**0.00**	**18**	**0.00**	**18**	**0.00**
Public Works							
		Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
4100	Administration	1		1		1	
4110	Roads and ROW Maint	10		10		10	
1940	Fleet Maintenance	5		4		4	
	Departmental Total	**16**	**0.00**	**15**	**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		2		2	
1520	Urban Beautification	5		5		5	
	Departmental Total	**9**	**0.00**	**8**	**0.00**	**8**	**0.00**
Police							
		Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
2100	Office of the Chief - Sworn	61		62		62	
2100	Other Civilian	10		9		9	
	Departmental Total	**71**	**0.00**	**71**	**0.00**	**71**	**0.00**
Parks & Recreation							
		Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
7200	Administration	3		1		1	
7230	Parks & Grounds	12	7.14	12	7.14	11	8.60
7250	Seniors	4	0.73	3	0.73	3	0.73
	Departmental Total	**19**	**7.87**	**16**	**7.87**	**15**	**9.33**
General Fund Total		**150**	**10.06**	**149**	**8.60**	**148**	**10.06**
WATER & SEWER							
		Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
3600	Operating	**22**	**0.73**	**22**	**0.73**	**22**	**1.46**
STORMWATER							
		Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
3800	Operating	4		5		9	
3810	Engineering	4					
	Stormwater Total	**8**	**0.00**	**5**	**0.00**	**9**	**0.00**
DEVELOPMENT SERVICES							
		Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
2400	Plans and Inspections	**8**	**0.73**	**8**	**0.00**	**9**	**0.00**
		Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
ORGANIZATION-WIDE TOTALS		**188**	**11.52**	**184**	**9.33**	**188**	**11.52**
		199.52		**193.33**		**199.52**	

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
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
	$8,716,737	$8,924,902	$17,641,639

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
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
	$1,025,636	$4,074,365	$496,603	$32,940	$26,432	$3,042

[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

	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]		
Year Ending 9/30	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	TOTAL
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
	$1,489,537	$4,541,381	$2,325,000	$140,610	$3,379,961	$135,606	$7,194,498	$4,817,597	$12,012,095

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	
Replace IT Hardware at City Facilities (27-2)	$6,500
Replace IT Hardware at City Facilities (27-3)	$8,500
Replace IT Hardware at City Facilities (27-4)	$12,000
Replace IT Software	$7,500
	$34,500
General Government	
Replace Shared Vehicle (HR, Finance, Risk)	$35,000
	$35,000
Community Development	
Spider Lift	$70,000
Spider Lift Trailer	$10,000
	$80,000
Fleet Maintenance	
25 Ton Shop Press w/ adapters	$7,000
Power Fluid Exchange for Vehicles	$6,000
Transmission Jack	$5,000
	$18,000
Public Works	
Sign Shop Service Truck (replace F250)	$80,000
	$80,000
Police Department	
Radio Replacement	$55,000
Replace Evidence Fridge / Freezer	$9,200
Replace Dulley - Ford Super Duty for heavy equipment	$81,000
Replace Workstations	$49,800
	$195,000
Parks & Recreation	
Replace Deck Mower	$15,000
Replace Utility Cart	$13,000
Replace (2) F150	$100,000
	$128,000
Total General Fund - Capital Outlay	**$570,500**

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

TOTAL CAPITAL OUTLAY

OTHER GOVERNMENTAL FUNDS

Transportation Improvement Fund #120	
City Wide Rejuvenation	$450,000
Sidewalk Replacement	$750,000
	$1,200,000
Infrastructure Surtax Fund #121 (3rd gen)	
Replace Police Vehicles - Complete Package (4)	$300,000
Public Facility Parking Lot Resurfacing	$331,000
Stormwater Rehabilitation - City Wide	$1,000,000
Tuskawilla Crossings Stormwater Pond Repair	$2,500,000
Wetland Park	$700,000
	$4,831,000
Infrastructure Surtax Fund #121 (4th gen)	
City Wide Stormwater Rehab (Capital Only)	$660,000
Flashing Stop Signs	$25,000
Pavement Management Plan (Resurfacing)	$1,300,000
Playground Resurfacing	$150,000
Sheoah Blvd Water Main Replacement	$1,000,000
Stormwater Master Plan Projects	$995,000
	$4,130,000
Transportation Impact Fee Fund #150	
Integra/434 Traffic Signal (Design & Construction)	$379,000
	$379,000
Parks Impact Fee Fund #153	
LED Athletic Field Lights	$260,000
	$260,000
Public Facilities Capital Project Fund #303	
City Facilities AC Unit Replacements	$60,000
CH Renovation Front Portico	$45,000
CH Restroom Renovation	$7,500
Facilities Storage Shed	$20,000
Parks Admin Bldg A/C #1	$22,000
PD Safe Room Design Initial Outlay (HMGP / HMGMP)	$250,000
Public Safety Bldg A/C Replacements #4 & #7	$50,000
Public Safety Exterior Painting	$16,000
Public Safety Parking Lot Gate Replacement	$7,000
PW Facility A/C (18 Ton)	$100,000
PW Generator (HMGP / HMGMP)	$750,000
Therapy Pool Dehumidifier	$140,000
	$1,467,500
Excellence in Customer Service Initiative C.P. Fund #305	
Rollover - Financial Reporting Software (Budget Book / ACFR)	$100,000
Signage Service Migration	$5,000
	$105,000
Total Other Governmental Funds - Capital Outlay	**$12,372,500**

ENTERPRISE FUNDS

Construction in Progress	
Water & Sewer - Operating #410	
R1 Oak Forest RCW Controls	$500,000.00
S14 Design for Plant Replacements	$5,452,000.00
S14 East WRF Construction	$34,500,000.00
S3 Lift Station Radio & PLC Upgrades	$200,000.00
W1 Residential Flow Meter Replacements	$1,750,000.00
W10 Winter Springs Blvd Valve Addition (State Appropriation)	$40,000.00
W11 Tray Aerators (State Appropriation)	$1,000,000.00
W6 WTP 1, 2, 3, SCADA Migration (State Appropriation)	$360,000.00
W3 Pipe Relining / Replacement - Water	$1,910,000.00
S7 Pipe Relining / Replacement - Sewer Lateral Parts	$500,000.00
S8 Pipe Relining / Replacement - Reclaimed Water	$174,000.00
Other Capital	
PWU Admin Bldg Signage	$10,000
Panel Replacements	$140,000
Stationary Bypass Pumps	$450,000
Stationary Generator	$100,000
Replace Meter Reader Truck (2013)	$35,000
Replace (2) F250 Utility Service Trucks (2011, 2014)	$140,000
	$47,261,000
Stormwater Utility Fund #411	
F150 Equipment needed for new headcount	$70,000
F250 Equipment needed for new headcount	$70,000
Trackhoe w/Flair Mower- Equipment needed as part of SW Master Plan	$140,000
Pipe Relining	$124,000
	$404,000
Water & Sewer Service Availability #412	
MBB Reclaim Extension Match (State Appropriation)	$1,030,000
	$1,030,000
Development Services - Plans & Inspections #420	
Customer Service Design / Reconstruction	$325,000
	$325,000
Total Enterprise Funds - Capital Outlay	**$49,020,000**
TOTAL CAPITAL OUTLAY - ALL FUNDS	**$61,963,000**

Additional information regarding these projects can be found in the Appendix on pg 135

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FINANCIAL

&

ORGANIZATIONAL STRUCTURE

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MAYOR

Kevin McCann

COMMISSIONERS

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

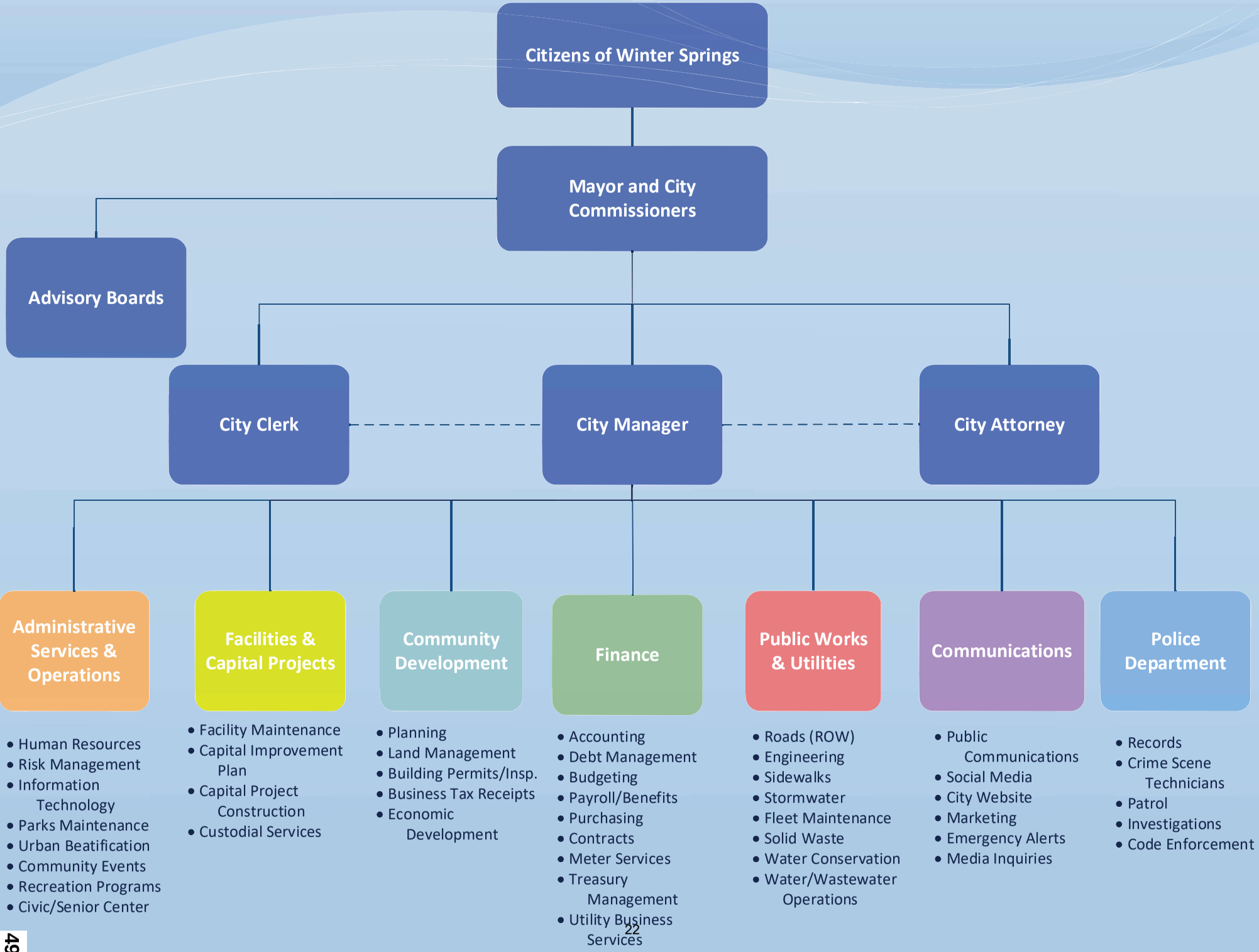
Anthony A. Garganese

CITY CLERK (Interim)

Tristin Tarrant

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 Clerk
City Manager
City Attorney
Administrative Services & Operations
Facilities & Capital Projects
Community Development
Finance
Public Works & Utilities
Communications
Police Department
• Human Resources
• Risk Management
• Information Technology
• Parks Maintenance
• Urban Beatification
• Community Events
• Recreation Programs
• Civic/Senior Center
• Facility Maintenance
• Capital Improvement Plan
• Capital Project Construction
• Custodial Services
• Planning
• Land Management
• Building Permits/Insp.
• Business Tax Receipts
• Economic Development
• Accounting
• Debt Management
• Budgeting
• Payroll/Benefits
• Purchasing
• Contracts
• Meter Services
• Treasury Management
• Utility Business Services
• Roads (ROW)
• Engineering
• Sidewalks
• Stormwater
• Fleet Maintenance
• Solid Waste
• Water Conservation
• Water/Wastewater Operations
• Public Communications
• Social Media
• City Website
• Marketing
• Emergency Alerts
• Media Inquiries
• 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, 2025 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 SRFL
MAJOR/modified accrual basis
This fund is newly created to account for funds received under the American Rescue Plan Act (COVID19) and anticipated funds which will be received from the State Revolving Fund Loan. These funds are dedicated for the replacement of the East & West Sewer Plants.

<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 9	Commission establishes FY 2027 **Budget Calendar**
by July 1	**Transmission of Proposed 2027 Budget -** budget placed on Shared Drive and Website

Tentative:

by July 1	Property Appraiser submits DR 420 Certification of Value
July 13	**Budget Workshop**
July 13	**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 14	**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 24	**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 28	**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 October 1	Resolution to Property Appraiser Resolution to Tax Collector (Must be submitted within 3 days after adoption of final millage rate)
by October 28	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		$26,844,967
Total Expenditures	$27,490,044	
LESS (Non-Recurring):		
Capital Expenditures	($570,500)	
Community Development - Zoning LDC Updates	($125,000)	
Recurring Personnel and Operating Expenditures	$26,794,544	($26,794,544)
Effect on Fund Balance - OPERATING COVERAGE		$50,423

CAPITAL COVERAGE

LESS:	
Capital Expenditures	($570,500)
Community Development - Zoning LDC Updates	($125,000)
Effect on Fund Balance - CAPITAL COVERAGE	($695,500)
TOTAL EFFECT ON FUND BALANCE	**($645,077)**

FUND BALANCE

Projected Beginning Fund Balance	$8,436,855
Appropriation TO (FROM) Fund Balance	**($645,077)**
Projected Ending Fund Balance	$7,791,778

Ending Fund Balance Designations:	
90-day / 25% Operating Reserve	$6,698,636
Economic Development/Capital	$1,093,142
Projected Total Ending Fund Balance	**$7,791,778**

GENERAL FUND

Sources and Applications by Classification

Source	*Actuals FY 25*	*% of Total*	*Original Budget FY 26*	*% of Total*	*Budget FY 27*	*% of Total*
Ad Valorem Tax	$9,435,614	34.0%	$9,959,815	37.5%	$10,442,261	38.0%
Utility Tax	$4,358,144	15.7%	$4,097,048	15.4%	$4,762,800	17.3%
Intergovernment - Half-Cent	$2,839,800	10.2%	$2,830,000	10.7%	$2,780,000	10.1%
Franchise Fee	$2,797,230	10.1%	$2,719,800	10.2%	$2,917,000	10.6%
Intergovernment - Rev Sharing	$1,852,246	6.7%	$1,600,000	6.0%	$1,795,000	6.5%
Communication Service Tax	$1,615,616	5.8%	$1,650,000	6.2%	$1,625,000	5.9%
Interfund Transfers In	$714,036	2.6%	$814,908	3.1%	$855,696	3.1%
Charges for Service	$649,124	2.3%	$618,086	2.3%	$632,000	2.3%
Miscellaneous	$1,249,513	4.5%	$703,950	2.7%	$756,210	2.8%
Fines & Forfeitures	$70,977	0.3%	$100,000	0.4%	$100,000	0.4%
Other Taxes	$117,429	0.4%	$120,000	0.5%	$120,000	0.4%
Licenses & Permits	$75,954	0.3%	$27,000	0.1%	$31,000	0.1%
Intergovernment - Other	$169,777	0.6%	$22,300	0.1%	$28,000	0.1%
Approp from Fund	**$1,421,620**	**5.1%**	**$1,276,288**	**4.8%**	**$645,077**	**2.3%**
Loan Proceeds	$360,816	1.3%	$0	0.0%	$0	0.0%
Total Sources	$27,727,896	100.0%	$26,539,195	100.0%	$27,490,044	100.0%

Application	*Actuals FY 25*	*% of Total*	*Original Budget FY 26*	*% of Total*	*Budget FY 27*	*% of Total*
Personnel	$14,350,624	51.8%	$16,163,480	60.9%	$17,378,093	63.2%
Other Operating	$1,713,298	6.2%	$2,460,960	9.3%	$2,492,817	9.1%
Repair and Maintenance	$1,541,753	5.6%	$1,738,710	6.6%	$1,894,892	6.9%
Capital Outlay	$2,186,985	7.9%	$1,054,456	4.0%	$570,500	2.1%
Services	$1,094,363	3.9%	$1,607,553	6.1%	$1,719,691	6.3%
Interfund Transfers Out	$4,715,000	17.0%	$1,275,000	4.8%	$1,275,000	4.6%
Supplies	$812,702	2.9%	$941,310	3.5%	$852,538	3.1%
Utilities	$784,135	2.8%	$997,298	3.8%	$1,019,898	3.7%
Fuel	$223,153	0.8%	$300,428	1.1%	$286,615	1.0%
Grants & Aids	$75,000	0.3%	$0	0.0%	$0	0.0%
Debt Service	$230,883	0.8%	$0	0.0%	$0	0.0%
Total Applications	$27,727,896	100.0%	$26,539,195	100.0%	$27,490,044	100.0%

GENERAL FUND

Sources and Applications by Function

Source	*Actuals FY 25*	*% of Total*	*Original Budget FY 26*	*% of Total*	*Budget FY 27*	*% of Total*
Non-Department	$24,359,505	87.9%	$23,706,843	89.3%	$25,244,061	91.8%
Finance	$720,220	2.6%	$814,908	3.1%	$855,696	3.1%
Parks & Recreation	$472,265	1.7%	$421,682	1.6%	$419,737	1.5%
Police	$503,510	1.8%	$100,000	0.4%	$100,000	0.4%
Public Works	$113,225	0.4%	$136,974	0.5%	$136,973	0.5%
Community Development	$93,926	0.3%	$42,000	0.2%	$48,000	0.2%
Executive & Legislative	$43,625	0.2%	$40,500	0.2%	$40,500	0.1%
Approp from Fund	**$1,421,620**	**5.1%**	**$1,276,288**	**4.8%**	**$645,077**	**2.3%**
Total Sources	$27,727,896	100.0%	$26,539,195	100.0%	$27,490,044	97.7%

Application	*Actuals FY 25*	*% of Total*	*Budget FY 26*	*% of Total*	*Budget FY 27*	*% of Total*
Police	$10,214,483	36.8%	$10,982,008	41.4%	$11,146,075	40.5%
Information & General Services	$4,064,658	14.7%	$4,866,889	18.3%	$4,904,391	17.8%
Parks & Recreation	$3,484,723	12.6%	$3,167,444	11.9%	$3,277,151	11.9%
Community Development	$1,970,312	7.1%	$2,440,750	9.2%	$2,550,344	9.3%
Public Works	$1,607,494	5.8%	$1,596,571	6.0%	$1,998,510	7.3%
Finance	$1,669,492	6.0%	$1,858,257	7.0%	$1,963,257	7.1%
General Government	$3,900,206	14.1%	$780,295	2.9%	$730,896	2.7%
Executive & Legislative	$816,528	2.9%	$846,981	3.2%	$919,420	3.3%
Total Applications	$27,727,896	100.0%	$26,539,195	100.0%	$27,490,044	100.0%

GENERAL FUND - SOURCES

Revenues & Transfers - Non-Departmental

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
00 Non-Department						
311000	Ad Valorem	$8,031,892	$9,435,614	$9,959,815	$9,959,815	$10,442,261
	Total Ad Valorem Tax	$8,031,892	$9,435,614	$9,959,815	$9,959,815	$10,442,261
314100	Electricity Tax	$3,280,376	$3,654,172	$3,400,000	$3,400,000	$4,000,000
314300	Water Utility Tax	$537,030	$607,906	$594,048	$594,048	$660,000
314400	Gas Tax	$57,759	$61,201	$64,000	$64,000	$64,000
314800	Propane	$34,742	$34,865	$39,000	$39,000	$38,800
	Total Utility Tax	$3,909,907	$4,358,144	$4,097,048	$4,097,048	$4,762,800
315000	Communication Services	$1,506,692	$1,615,616	$1,650,000	$1,650,000	$1,625,000
	Total Communication Service Tax	$1,506,692	$1,615,616	$1,650,000	$1,650,000	$1,625,000
323100	Electricity	$2,488,538	$2,580,146	$2,500,000	$2,500,000	$2,700,000
323700	Solid Waste / Commercial	$105,716	$116,614	$120,000	$120,000	$109,000
323710	Solid Waste / Residential	$53,002	$52,960	$52,800	$52,800	$53,000
323400	Gas	$47,327	$47,510	$47,000	$47,000	$55,000
	Total Franchise Fee	$2,694,583	$2,797,230	$2,719,800	$2,719,800	$2,917,000
331390	Federal Grant - Other Phys. Environ.	$0	$72,549	$0	$0	$0
335120	Revenue Sharing	$1,853,122	$1,852,246	$1,600,000	$1,600,000	$1,795,000
335140	Mobile Home License Tax	$17,782	$20,602	$9,800	$9,800	$16,000
335150	Alcoholic Beverage License	$12,283	$11,378	$12,500	$12,500	$12,000
335180	Gov't Half Cent Sales Tax	$2,943,169	$2,839,800	$2,830,000	$2,830,000	$2,780,000
	Total Intergovernment	$4,826,356	$4,796,575	$4,452,300	$4,452,300	$4,603,000
339000	Pymts fr Other Local in Lieu of Taxes	$5,000	$5,000	$5,000	$5,000	$5,000
341300	Admin Svc Fees	$98,432	$98,355	$98,280	$98,280	$98,400
343945	NSF	$20	$0	$0	$0	$0
361100/361300	Investment (realized/unrealized)	$1,017,071	$807,127	$330,000	$330,000	$400,000
362000	Misc Rents	$150	$0	$0	$0	$0
362100	Cell Tower City Hall	$113,771	$109,051	$113,000	$113,000	$109,000
362101	Cell Tower Shore Drive	$144,620	$142,596	$140,000	$140,000	$140,000
364100	Auction Proceeds	$23,159	$32,107	$0	$0	$0
369300	Settlements & Collections	$6,000	$1,240	$0	$0	$0
369301	Settlement Insurance Proceeds	$14,971	$10,924	$0	$0	$0
369900	Misc Revenue	$9,032	$12,560	$0	$0	$0
369910	Motor Fuel Tax Rebate	$27,726	$26,111	$21,600	$21,600	$21,600
	Total Other	$1,459,952	$1,245,081	$707,880	$707,880	$774,000
316000	Local Business	$700	$111,245	$120,000	$120,000	$120,000
	Other Taxes	$700	$111,245	$120,000	$120,000	$120,000
381180	From Sewer Plant Replcmnt ARPA SRFL	$10,000,000	$0	$0	$0	$0
	Total Interfund Transfers In	$10,000,000	$0	$0	$0	$0
	Total Non-Departmental Sources	$32,430,082	$24,359,505	$23,706,843	$23,706,843	$25,244,061

GENERAL FUND - SOURCES

Revenues & Transfers - Departmental

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
12 Executive & Legislative						
341300	Admin Svc Fees	$55,360	$43,625	$40,500	$40,500	$40,500
	Total Ad Valorem Tax	$55,360	$43,625	$40,500	$40,500	$40,500
13 Finance						
316000	Local Business	$143,580	$6,184	$0	$0	$0
381410	From Water Sewer Utility	$751,268	$714,036	$814,908	$814,908	$855,696
	Total Utility Tax	$894,848	$720,220	$814,908	$814,908	$855,696
15 Community Development						
322010	Zoning	$8,850	$45,439	$14,000	$14,000	$15,000
322020	Site Plan	$6,250	$30,215	$9,000	$9,000	$15,000
322910	Arbor Permits	$180	$90	$4,000	$4,000	$1,000
341301	Admin Svc Fees - County Impact	$12,647	$17,682	$15,000	$15,000	$17,000
366000	Misc Private Donations	$100	$500	$0	$0	$0
	Total Community Development	$28,027	$93,926	$42,000	$42,000	$48,000
16 Information & General Services						
347400	Community Events	($3,804)	($100)	$0	$0	$0
366000	Misc Private Donations	$77,055	$100	$0	$0	$0
383200	SBITA - Financial Arrangements	$0	$0	$0	$0	$0
	Total Information Services	$73,251	$0	$0	$0	$0
21 Police						
329500	Golf Cart Reg Fee	$260	$210	$0	$0	$0
331200	Federal Grant - Public Safety	$1,300	$5,203	$0	$84,787	$0
334200	State Grant - Public Safety	$61,938	$54,045	$0	$0	$0
337200	Grant - Public Safety	$0	$6,000	$0	$0	$0
341300	Admin Svc Fees	$32	$0	$0	$0	$0
342100	Law Enforcement	$500	$0	$0	$0	$0
342102	Law Enforcement - Code	$12,193	$208	$0	$0	$0
351500	Traffic	$118,290	$69,527	$100,000	$100,000	$100,000
354200	Law Enforcement	$2,515	$1,450	$0	$0	$0
369900	Misc Revenue	$12,688	$6,051	$0	$0	$0
383200	SBITA - Financial Arrangements	$0	$360,816	$0	$0	$0
	Total Police	$209,716	$503,510	$100,000	$184,787	$100,000
41 Public Works						
344910	ROW Maintenance	$74,619	$74,619	$99,492	$99,492	$99,492
344930	Street Lighting	$168,376	$38,606	$37,482	$37,482	$37,481
369900	Misc Revenue	$3,000	$0	$0	$0	$0
	Total Public Works	$245,995	$113,225	$136,974	$136,974	$136,973
72 Parks & Recreation						
341300	Admin Svc Fees	$855	$705	$0	$0	$0
347201	Civic Center	$14,733	$11,993	$5,000	$5,000	$10,000
347202	Pavillion	$60,539	$57,756	$45,000	$45,000	$50,000
347203	Fields	$50,067	$63,404	$47,500	$47,500	$52,500
347204	Senior Ctr - Pool	$15,040	$16,145	$11,000	$11,000	$15,050
347205	Senior Ctr - Annual	$13,360	$15,376	$11,000	$11,000	$14,795
347208	Summer Camp	$64,348	$90,935	$99,450	$99,450	$88,400
347209	Programs	$3,328	$2,643	$2,500	$2,500	$2,500
347211	Partnership League	$62,691	$78,073	$70,382	$70,382	$70,382
347212	Pickleball	$20,524	$39,099	$35,500	$35,500	$35,500
366000	Misc Private Donations	$6,877	$96,136	$94,350	$94,350	$80,610
	Total Parks & Recreation	$312,362	$472,265	$421,682	$421,682	$419,737
	Total Dep'tal Sources	$1,819,559	$1,946,771	$1,556,064	$1,640,851	$1,600,906
	TOTAL GENERAL FUND SOURCES	**$34,249,641**	**$26,306,276**	**$25,262,907**	**$25,347,694**	**$26,844,967**

GENERAL FUND - APPLICATIONS

Expenditures & Transfers - Department Specific

DIV #	DEPARTMENT / DIVISION	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	Executive					
1100	Executive - Commission	$159,900	$178,327	$190,887	$190,887	$201,962
1200	Executive - City Manager	$267,577	$423,895	$414,986	$414,986	$428,195
1210	Executive - City Clerk	$200,877	$214,306	$241,108	$241,108	$289,263
		$628,354	**$816,528**	**$846,981**	**$846,981**	**$919,420**
	General Government					
1400	General Gov't - Legal Services	$313,194	$236,996	$330,800	$330,800	$330,800
1900	General Gov't - General	$10,500,850	$3,663,210	$449,495	$449,495	$400,096
		$10,814,044	**$3,900,206**	**$780,295**	**$780,295**	**$730,896**
	Finance					
1300	Finance - General	$1,029,024	$873,919	$1,043,349	$1,043,349	$1,107,561
1360	Finance - Utility Billing & Cust Svc	$779,695	$795,573	$814,908	$814,908	$855,696
		$1,808,719	**$1,669,492**	**$1,858,257**	**$1,858,257**	**$1,963,257**
	Information & General Services					
1600	Information & General Services - General	$1,647,702	$1,726,109	$2,125,868	$2,125,868	$2,015,454
1910	Information & General Services - City Hall	$4,489	$2,384	$9,980	$9,980	$18,880
1315	Information & General Services - Human Resources	$408,906	$413,363	$488,519	$488,519	$535,040
1925	Information & General Services - Risk Management	$964,619	$1,111,934	$1,171,200	$1,171,200	$1,261,100
1935	Information & General Services - Facilities Maintenance	$460,185	$606,061	$840,418	$840,418	$813,733
7415	Information & General Services - Marketing & Events	$340,652	$204,807	$230,904	$230,904	$260,184
		$3,826,553	**$4,064,658**	**$4,866,889**	**$4,866,889**	**$4,904,391**
	Public Works					
4100	Public Works - Administration	$186,624	$164,976	$197,191	$197,191	$277,878
4110	Public Works - Roads and ROW Maint.	$632,583	$848,338	$918,965	$918,965	$1,189,912
1930	Public Works - Facilities Maintenance	$227	$12	$0	$0	$0
1940	Public Works - Fleet Maintenance	$462,097	$594,168	$480,415	$480,415	$530,720
		$1,281,531	**$1,607,494**	**$1,596,571**	**$1,596,571**	**$1,998,510**
	Community Development					
1500	Community Development - Administration	$170,271	$297,464	$303,210	$301,210	$316,744
1510	Community Development - Long Range Planning	$112,200	$128,065	$162,866	$164,866	$169,429
1520	Community Development - Urban Beautification	$1,255,773	$1,122,295	$1,403,004	$1,403,004	$1,492,501
1530	Community Development - Streetlighting	$449,616	$422,488	$571,670	$571,670	$571,670
		$1,987,860	**$1,970,312**	**$2,440,750**	**$2,440,750**	**$2,550,344**

GENERAL FUND - APPLICATIONS

Expenditures & Transfers - Department Specific

NUMBER	DEPARTMENT / DIVISION	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	Police					
2100	Police - Office of the Chief	$8,021,316	$9,428,589	$9,911,347	$10,011,794	$10,075,236
2110	Police - Criminal Investigations	$125,357	$57,621	$54,615	$54,615	$56,195
2120	Police - Community Services	$13,652	$19,428	$22,175	$22,175	$21,950
2130	Police - Operations	$230,562	$230,602	$488,631	$473,931	$454,849
2135	Police - Special Operations	$138	$27	$0	$0	$0
2140	Police - Support Services	$501,874	$473,330	$492,240	$491,280	$518,795
2150	Police - Code Enforcement	$47,093	$4,886	$13,000	$13,000	$19,050
		$8,939,992	**$10,214,483**	**$10,982,008**	**$11,066,795**	**$11,146,075**
	Fire					
		$0	**$0**	**$0**	**$0**	**$0**
	P & R - Operations					
7200	P & R - Administration	$267,918	$272,487	$173,000	$173,156	$175,083
7220	P & R - Athletics - Partnerships	$32	$0	$0	$0	$0
7230	P & R - Parks & Grounds	$2,347,007	$2,550,656	$2,139,217	$2,175,703	$2,294,785
7240	P & R - Programs	$138,318	$150,381	$202,856	$200,986	$158,544
7250	P & R - Seniors	$396,693	$396,729	$482,521	$447,749	$472,479
7400	P & R - Community Events	$0	$114,470	$169,850	$169,850	$176,260
		$3,149,968	**$3,484,723**	**$3,167,444**	**$3,167,444**	**$3,277,151**
	TOTAL GENERAL FUND APPLICATIONS	**$32,437,021**	**$27,727,896**	**$26,539,195**	**$26,623,982**	**$27,490,044**
	FUND BALANCE - October 1	$9,322,143	$11,134,763	$9,596,593	$9,713,143	$8,436,855
	Appropriation TO (FROM) Fund Balance	$1,812,620	($1,421,620)	($1,276,288)	($1,276,288)	($645,077)
	FUND BALANCE - September 30	$11,134,763	$9,713,143	$8,320,305	$8,436,855	$7,791,778

GENERAL FUND - EXECUTIVE & LEGISLATIVE OVERVIEW

All Divisions

EXPENDITURES	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
Personnel Services	$449,040	$618,239	$680,980	$679,711	$740,380
Operating Expenses	$148,411	$161,660	$166,001	$167,270	$179,040
Transfers	$0	$0	$0	$0	$0
Capital Outlay	$30,903	$36,629	$0	$0	$0
TOTAL EXPENDITURES	**$628,354**	**$816,528**	**$846,981**	**$846,981**	**$919,420**

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	1	1		1
Total	**3**	**2**	**2**		**2**
TOTAL FULL-TIME PERSONNEL	**5**	**4**	**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 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$273,229	$408,751	$432,925	$432,925	$460,277
510110	Base Wage - Mayor/Commission	$74,931	$74,533	$74,400	$74,400	$74,400
510140	Overtime	$7,098	$3,595	$3,500	$3,500	$0
520200	FICA	$26,409	$36,054	$33,104	$33,104	$38,093
520220	Pension DB	$0	$1,467	$0	$0	$0
520225	Pension DC	$17,260	$56,217	$84,867	$84,867	$97,803
520230	Health Insurance	$49,046	$37,078	$51,302	$50,033	$69,104
520240	Workers' Comp	$1,067	$544	$882	$882	$703
	Total Payroll	$449,040	$618,239	$680,980	$679,711	$740,380
530310	Professional	$2,756	$4,509	$5,000	$5,000	$5,300
530314	Consulting	$48,000	$48,000	$48,000	$48,000	$48,000
530315	Pre/Post Employment	$35,856	$400	$62	$62	$62
530341	Other Svcs - Contract / Admin	$1,947	$2,149	$3,750	$3,750	$3,800
530411	Communication - Phone	$5,277	$5,776	$8,880	$8,880	$7,920
550510	Office	$1,711	$1,573	$1,825	$2,325	$2,250
550520	Operating	$1,848	$10,239	$2,900	$2,900	$2,630
550525	Operating - Small Tools	$0	$0	$0	$1,269	$0
555400	Travel & Per Diem	$11,044	$41,076	$25,589	$25,589	$35,274
555420	Postage / Freight	$350	$312	$688	$688	$725
555470	Printing / Binding	$0	$677	$4,125	$4,125	$4,925
555480	Promotional / Advertising	$11,265	$10,099	$13,941	$13,941	$14,190
555481	Promo - Employee Relations	$4,654	$1,561	$3,000	$3,000	$3,000
555540	Dues/Reg/Pub	$16,878	$33,777	$41,691	$41,691	$44,414
555550	Training	$625	$1,512	$5,050	$5,050	$5,050
555551	Educational Incentive	$0	$0	$1,500	$1,000	$1,500
580820	Grants/Aids - Econ Dev	$6,200	$0	$0	$0	$0
	Total Operating	$148,411	$161,660	$166,001	$167,270	$179,040
560641	Mach & Equip - Vehicles	$30,903	$36,629	$0	$0	$0
	Total Capital	$30,903	$36,629	$0	$0	$0
	TOTAL EXECUTIVE/LEGISLATIVE	$628,354	$816,528	$846,981	$846,981	$919,420

Executive & Legislative 12

Commission 1100

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510110	Base Wage - Mayor/Commission	$74,931	$74,533	$74,400	$74,400	$74,400
520200	FICA	$5,732	$5,702	$5,692	$5,692	$5,692
520240	Workers' Comp	$126	$61	$142	$142	$105
	Total Payroll	$80,789	$80,296	$80,234	$80,234	$80,197
530314	Consulting	$48,000	$48,000	$48,000	$48,000	$48,000
530411	Communication - Phone	$4,480	$3,840	$5,760	$5,760	$5,760
550520	Operating	$532	$9,515	$900	$900	$630
555400	Travel & Per Diem	$6,643	$8,591	$18,265	$18,265	$27,450
555470	Printing / Binding	$0	$677	$4,125	$4,125	$4,575
555480	Promotional / Advertising	$602	$1,611	$901	$901	$1,150
555540	Dues/Reg/Pub	$12,654	$25,797	$32,702	$32,702	$34,200
580820	Grants/Aids - Economic Dev	$6,200	$0	$0	$0	$0
	Total Operating	$79,111	$98,031	$110,653	$110,653	$121,765
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$159,900	$178,327	$190,887	$190,887	$201,962

Executive & Legislative 12

City Manager 1200

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$141,976	$268,991	$288,761	$288,761	$295,263
510140	Overtime	$3,810	$0	$0	$0	$0
520200	FICA	$10,907	$19,994	$16,382	$16,382	$19,776
520220	Pension DB	$0	$1,467	$0	$0	$0
520225	Pension DC	$10,540	$48,238	$74,053	$74,053	$77,476
520230	Health Insurance	$16,894	$3,892	$16,200	$14,931	$16,200
520240	Workers' Comp	$838	$341	$492	$492	$382
	Total Payroll	$184,965	$342,923	$395,888	$394,619	$409,097
530315	Pre/Post Employment	$35,856	$328	$0	$0	$0
530411	Communication - Phone	$797	$1,936	$2,160	$2,160	$2,160
550510	Office	$1,516	$1,377	$1,500	$1,500	$1,500
550520	Operating	$1,316	$724	$2,000	$2,000	$2,000
550525	Operating - Small Tools	$0	$0	$0	$1,269	$0
555400	Travel & Per Diem	$4,401	$32,485	$3,824	$3,824	$3,824
555420	Postage / Freight	$95	$0	$350	$350	$350
555480	Promotional / Advertising	$43	$0	$0	$0	$0
555481	Promo - Employee Relations	$4,654	$1,561	$3,000	$3,000	$3,000
555540	Dues/Reg/Pub	$3,031	$5,932	$2,264	$2,264	$2,264
555550	Training	$0	$0	$4,000	$4,000	$4,000
	Total Operating	$51,709	$44,343	$19,098	$20,367	$19,098
560641	Mach & Equip - Vehicles	$30,903	$36,629	$0	$0	$0
	Total Capital	$30,903	$36,629	$0	$0	$0
	TOTAL	$267,577	$423,895	$414,986	$414,986	$428,195

Executive & Legislative 12

City Clerk 1210

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$131,253	$139,760	$144,164	$144,164	$165,014
510140	Overtime	$3,288	$3,595	$3,500	$3,500	$0
520200	FICA	$9,770	$10,358	$11,030	$11,030	$12,625
520225	Pension DC	$6,720	$7,979	$10,814	$10,814	$20,327
520230	Health Insurance	$32,152	$33,186	$35,102	$35,102	$52,904
520240	Workers' Comp	$103	$142	$248	$248	$216
	Total Payroll	$183,286	$195,020	$204,858	$204,858	$251,086
530310	Professional	$2,756	$4,509	$5,000	$5,000	$5,300
530315	Pre/Post Employment	$0	$72	$62	$62	$62
530341	Other Svcs - Contract / Admin	$1,947	$2,149	$3,750	$3,750	$3,800
530411	Communication - Phone	$0	$0	$960	$960	$0
550510	Office	$195	$196	$325	$825	$750
555400	Travel & Per Diem	$0	$0	$3,500	$3,500	$4,000
555420	Postage / Freight	$255	$312	$338	$338	$375
555470	Printing / Binding	$0	$0	$0	$0	$350
555480	Promotional / Advertising	$10,620	$8,488	$13,040	$13,040	$13,040
555540	Dues/Reg/Pub	$1,193	$2,048	$6,725	$6,725	$7,950
555550	Training	$625	$1,512	$1,050	$1,050	$1,050
555551	Educational Incentive	$0	$0	$1,500	$1,000	$1,500
	Total Operating	$17,591	$19,286	$36,250	$36,250	$38,177
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$200,877	$214,306	$241,108	$241,108	$289,263

GENERAL FUND - GENERAL GOVERNMENT OVERVIEW

All Divisions

EXPENDITURES	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
Personnel Services	$452,581	$0	$0	$0	$0
Operating Expenses	($928,537)	($814,794)	($494,705)	($494,705)	($579,104)
Transfers	$11,290,000	$4,715,000	$1,275,000	$1,275,000	$1,275,000
Capital Outlay	$0	$0	$0	$0	$35,000
TOTAL EXPENDITURES	**$10,814,044**	**$3,900,206**	**$780,295**	**$780,295**	**$730,896**

GENERAL FUND - GENERAL GOVERNMENT SUMMARY

All Divisions

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
520220	Pension DB	$452,581	$0	$0	$0	$0
	Total Payroll	$452,581	$0	$0	$0	$0
530311	Legal	$309,766	$230,033	$298,800	$298,800	$298,800
530312	Financial	$3,428	$6,963	$7,000	$7,000	$7,000
530313	Labor Relations	$0	$0	$25,000	$25,000	$25,000
530314	Consulting	$4,755	$128,797	$35,000	$36,400	$35,000
530340	Other Svcs	$0	$0	$16,600	$15,200	$16,600
530341	Other Svcs - Contract / Admin	($1,315,300)	($1,309,165)	($1,309,165)	($1,309,165)	($1,309,165)
530343	Other Svcs - Banking	$8,914	$8,586	$7,060	$7,060	$7,060
555440	Rent / Lease	$300	$300	$0	$0	$600
580820	Grants/Aids - Private	$50,000	$75,000	$0	$0	$0
599100	Contingency	$9,600	$44,692	$425,000	$425,000	$340,001
	Total Operating	($928,537)	($814,794)	($494,705)	($494,705)	($579,104)
591202	To 1999 Debt Service	$1,290,000	$1,215,000	$1,275,000	$1,275,000	$1,275,000
591303	To Public Facilities CP Fund	$0	$1,500,000	$0	$0	$0
591410	To Water Sewer Utility	$10,000,000	$0	$0	$0	$0
591411	To Stormwater	$0	$2,000,000	$0	$0	$0
		$11,290,000	$4,715,000	$1,275,000	$1,275,000	$1,275,000
560641	Mach & Equip - Vehicles	$0	$0	$0	$0	$35,000
	Total Capital	$0	$0	$0	$0	$35,000
	TOTAL GENERAL GOVERNMENT	$10,814,044	$3,900,206	$780,295	$780,295	$730,896

General Government 19

Legal Services 1400

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	Total Payroll	$0	$0	$0	$0	$0
530311	Legal	$309,766	$230,033	$298,800	$298,800	$298,800
530312	Financial	$3,428	$6,963	$7,000	$7,000	$7,000
530313	Labor Relations	$0	$0	$25,000	$25,000	$25,000
	Total Operating	$313,194	$236,996	$330,800	$330,800	$330,800
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$313,194	$236,996	$330,800	$330,800	$330,800

General Government 19

General Government 1900

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
520220	Pension DB	$452,581	$0	$0	$0	$0
	Total Payroll	$452,581	$0	$0	$0	$0
530314	Consulting	$4,755	$128,797	$35,000	$36,400	$35,000
530340	Other Svcs	$0	$0	$16,600	$15,200	$16,600
530341	Other Svcs - Contract / Admin	($1,315,300)	($1,309,165)	($1,309,165)	($1,309,165)	($1,309,165)
530343	Other Svcs - Banking	$8,914	$8,586	$7,060	$7,060	$7,060
555440	Rent / Lease	$300	$300	$0	$0	$600
580820	Grants/Aids - Private	$50,000	$75,000	$0	$0	$0
599100	Contingency (incl sick-leave buy-back)	$9,600	$44,692	$425,000	$425,000	$340,001
	Total Operating	($1,241,731)	($1,051,790)	($825,505)	($825,505)	($909,904)
591202	To 1999 Debt Service	$1,290,000	$1,215,000	$1,275,000	$1,275,000	$1,275,000
591303	To Public Facilities CP Fund	$0	$1,500,000	$0	$0	$0
591410	To Water Sewer Utility	$10,000,000	$0	$0	$0	$0
591411	To Stormwater	$0	$2,000,000	$0	$0	$0
	Total Transfers	$11,290,000	$4,715,000	$1,275,000	$1,275,000	$1,275,000
560641	Mach & Equip - Vehicles	$0	$0	$0	$0	$35,000
	Total Capital	$0	$0	$0	$0	$35,000
	TOTAL	$10,500,850	$3,663,210	$449,495	$449,495	$400,096

GENERAL FUND - FINANCE OVERVIEW

All Divisions

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

EXPENDITURES	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
Personnel Services	$1,432,652	$1,424,350	$1,583,701	$1,583,701	$1,677,052
Operating Expenses	$376,067	$245,142	$274,556	$274,556	$286,205
Transfers	$0	$0	$0	$0	$0
Capital Outlay	$0	$0	$0	$0	$0
TOTAL EXPENDITURES	**$1,808,719**	**$1,669,492**	**$1,858,257**	**$1,858,257**	**$1,963,257**

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	3	2	2		2
Sr. Business Analyst		1	1		1
Business Analyst	2	1	1		1
Financial Analyst	1				
AP Coordinator	1	1	1		1
Payroll Accountant		1	1		1
Total	**11**	**10**	**10**		**10**

Utility Billing - 1360

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

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

Utility Billing - Part-Time - 1360

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

TOTAL PART-TIME PERSONNEL	**2.90**	**2.19**	**0.73**		**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 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$1,100,750	$1,093,757	$1,176,075	$1,176,075	$1,215,247
510140	Overtime	$10,155	$3,934	$6,000	$6,000	$6,004
520200	FICA	$80,597	$80,860	$88,401	$88,401	$93,447
520220	Pension DB	$7,843	$0	$0	$0	$0
520225	Pension DC	$57,365	$62,162	$80,232	$80,232	$141,640
520230	Health Insurance	$175,102	$182,560	$231,011	$231,011	$219,116
520240	Workers' Comp	$840	$1,077	$1,982	$1,982	$1,598
	Total Payroll	$1,432,652	$1,424,350	$1,583,701	$1,583,701	$1,677,052
530312	Financial	$17,500	$18,958	$18,375	$18,375	$18,375
530314	Consulting	$20,243	$12,339	$10,000	$10,000	$10,000
530315	Pre/Post Employment	$473	$909	$1,444	$1,444	$1,444
530320	Accounting / Auditing	$159,112	$52,850	$50,500	$50,500	$60,000
530340	Other Svcs	$30	$0	$750	$750	$750
530341	Other Svcs - Contract / Admin	$42,743	$27,896	$30,500	$30,500	$30,500
530342	Other Svcs - Maint / Licenses	$22,025	$20,795	$24,245	$24,245	$24,245
530411	Communication - Phone	$2,844	$913	$5,076	$5,076	$5,076
550510	Office	$4,195	$1,487	$4,800	$4,800	$4,800
550520	Operating	$1,980	$616	$2,000	$2,000	$2,000
550525	Operating - Small Tools	$9,122	$4,707	$4,400	$6,545	$6,500
550527	Operating - Apparel	$102	$287	$1,000	$1,000	$1,000
555400	Travel & Per Diem	$0	$121	$1,000	$1,000	$1,000
555420	Postage / Freight	$92,652	$96,088	$101,300	$101,300	$101,300
555480	Promotional / Advertising	$833	$1,901	$5,400	$5,400	$5,400
555490	Not Otherwise Classified	$45	$0	$0	$0	$0
555540	Dues/Reg/Pub	$861	$1,090	$4,566	$4,566	$4,615
555550	Training	$1,307	$4,185	$9,200	$7,055	$9,200
	Total Operating	$376,067	$245,142	$274,556	$274,556	$286,205
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL FINANCE	$1,808,719	$1,669,492	$1,858,257	$1,858,257	$1,963,257

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 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$676,828	$630,510	$733,460	$733,460	$746,884
510140	Overtime	$4,641	$143	$1,000	$1,000	$1,001
520200	FICA	$48,966	$46,947	$54,941	$54,941	$57,224
520220	Pension DB	$7,843	$0	$0	$0	$0
520225	Pension DC	$35,595	$35,741	$49,381	$49,381	$88,673
520230	Health Insurance	$103,757	$85,607	$120,656	$120,656	$120,566
520240	Workers' Comp	$514	$618	$1,225	$1,225	$978
	Total Payroll	$878,144	$799,566	$960,663	$960,663	$1,015,326
530312	Financial	$17,500	$18,958	$18,375	$18,375	$18,375
530314	Consulting	$20,243	$12,339	$10,000	$10,000	$10,000
530315	Pre/Post Employment	$406	$486	$565	$565	$565
530320	Accounting / Auditing	$79,556	$26,425	$25,250	$25,250	$34,750
530341	Other Svcs - Contract / Admin	$15,900	$0	$0	$0	$0
530411	Communication - Phone	$692	$652	$480	$480	$480
550510	Office	$3,184	$1,161	$2,800	$2,800	$2,800
550520	Operating	$839	$587	$2,000	$2,000	$2,000
550525	Operating - Small Tools	$7,145	$4,035	$1,500	$3,445	$1,500
555400	Travel & Per Diem	$0	$0	$950	$950	$950
555420	Postage / Freight	$2,489	$2,874	$3,600	$3,600	$3,600
555480	Promotional / Advertising	$833	$1,901	$5,400	$5,400	$5,400
555540	Dues/Reg/Pub	$861	$1,090	$4,566	$4,566	$4,615
555550	Training	$1,232	$3,845	$7,200	$5,255	$7,200
	Total Operating	$150,880	$74,353	$82,686	$82,686	$92,235
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$1,029,024	$873,919	$1,043,349	$1,043,349	$1,107,561

Finance 13

Utility Billing 1360

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$423,922	$463,247	$442,615	$442,615	$468,363
510140	Overtime	$5,514	$3,791	$5,000	$5,000	$5,003
520200	FICA	$31,631	$33,913	$33,460	$33,460	$36,223
520225	Pension DC	$21,770	$26,421	$30,851	$30,851	$52,967
520230	Health Insurance	$71,345	$96,953	$110,355	$110,355	$98,550
520240	Workers' Comp	$326	$459	$757	$757	$620
	Total Payroll	$554,508	$624,784	$623,038	$623,038	$661,726
530315	Pre/Post Employment	$67	$423	$879	$879	$879
530320	Accounting / Auditing	$79,556	$26,425	$25,250	$25,250	$25,250
530340	Other Svcs	$30	$0	$750	$750	$750
530341	Other Svcs - Contract / Admin	$26,843	$27,896	$30,500	$30,500	$30,500
530342	Other Svcs - Maint / Licenses	$22,025	$20,795	$24,245	$24,245	$24,245
530411	Communication - Phone	$2,152	$261	$4,596	$4,596	$4,596
550510	Office	$1,011	$326	$2,000	$2,000	$2,000
550520	Operating	$1,141	$29	$0	$0	$0
550525	Operating - Small Tools	$1,977	$672	$2,900	$3,100	$5,000
550527	Operating - Apparel	$102	$287	$1,000	$1,000	$1,000
555400	Travel & Per Diem	$0	$121	$50	$50	$50
555420	Postage / Freight	$90,163	$93,214	$97,700	$97,700	$97,700
555490	Not Otherwise Classified	$45	$0	$0	$0	$0
555550	Training	$75	$340	$2,000	$1,800	$2,000
	Total Operating	$225,187	$170,789	$191,870	$191,870	$193,970
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$779,695	$795,573	$814,908	$814,908	$855,696

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 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
Personnel Services	$1,387,446	$1,506,076	$1,687,807	$1,687,807	$1,835,949
Operating Expenses	$2,283,470	$2,276,301	$2,986,582	$2,994,082	$3,033,942
Transfers	$0	$0	$0	$0	$0
Capital Outlay	$70,293	$196,936	$192,500	$185,000	$34,500
Debt	$85,344	$85,345	$0	$0	$0
TOTAL EXPENDITURES	**$3,826,553**	**$4,064,658**	**$4,866,889**	**$4,866,889**	**$4,904,391**

Information Services - 1600

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

Human Resources - 1315

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

Facilities Maintenance - 1935

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

Marketing and Events - 7415

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

TOTAL FULL-TIME PERSONNEL	**17**	**15**	**18**	**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 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$1,034,571	$1,125,152	$1,263,051	$1,263,051	$1,300,009
510140	Overtime	$16,821	$8,468	$7,000	$7,000	$7,000
520200	FICA	$76,822	$84,008	$96,640	$96,640	$100,005
520220	Pension DB	$36,974	$37,994	$24,751	$24,751	$25,740
520225	Pension DC	$54,773	$60,079	$82,255	$82,255	$148,516
520230	Health Insurance	$157,102	$174,122	$192,620	$192,620	$235,121
520240	Workers' Comp	$6,134	$7,488	$11,490	$11,490	$9,558
520250	Unemployment	$4,249	$8,765	$10,000	$10,000	$10,000
	Total Payroll	$1,387,446	$1,506,076	$1,687,807	$1,687,807	$1,835,949
530314	Consulting	$0	$0	$0	$17,500	$0
530315	Pre/Post Employment	$803	$1,161	$1,512	$1,512	$1,512
530341	Other Svcs - Contract / Admin	$320,487	$421,197	$462,050	$462,050	$472,837
530342	Other Svcs - Maint / Licenses	$503,055	$391,768	$699,046	$699,046	$672,517
530411	Communication - Phone	$21,717	$19,272	$107,022	$107,482	$119,528
540430	Utilities	$40,591	$40,353	$42,720	$42,720	$42,720
545100	R&M Buildings	$15,178	$0	$0	$0	$30,000
545110	R&M Bldgs - City Hall	$31,186	$49,088	$61,355	$55,355	$58,890
545270	R&M Infra - Grounds	$18,031	$22,338	$18,576	$18,576	$18,576
545300	R&M Mach & Equip	$14,960	$5,073	$7,800	$7,800	$10,500
545310	R&M M&E - Vehicles	$4,278	$1,276	$5,000	$5,000	$11,000
550522	Operating - Tires / Filters	$589	$379	$5,000	$5,000	$6,000
550510	Office	$3,611	$3,106	$7,300	$7,300	$7,901
550520	Operating	$25,175	$14,553	$104,200	$100,200	$29,650
550523	Operating - Janitorial	$4,000	$3,092	$8,000	$8,000	$8,000
550525	Operating - Small Tools	$110,797	$139,508	$156,540	$156,540	$152,027
550527	Operating - Apparel	$5,662	$4,228	$6,540	$6,540	$8,910
552000	Fuel	$6,231	$5,205	$5,700	$5,700	$5,700
555400	Travel & Per Diem	$2,165	$3,154	$2,100	$2,100	$2,100
555420	Postage / Freight	$226	$34	$400	$400	$500
555441	Rent / Lease - Copy Machine	$21,313	$21,417	$21,648	$21,648	$26,004
555442	Rent / Lease - Equipment	$0	$0	$2,500	$2,500	$3,000
555450	Insurance	$953,370	$1,074,784	$1,111,200	$1,111,200	$1,201,100
555451	Insurance - Settlements	$7,000	$28,385	$50,000	$50,000	$50,000
555470	Printing / Binding	$432	$383	$3,330	$2,870	$3,480
555480	Promotional / Advertising	$126,638	$5,125	$5,500	$5,500	$6,700
555481	Promo - Employee Relations	$5,152	$5,447	$20,000	$20,000	$22,600
555540	Dues/Reg/Pub	$37,015	$9,659	$27,088	$27,088	$26,615
555550	Training	$3,808	$6,316	$44,455	$44,455	$35,575
	Total Operating	$2,283,470	$2,276,301	$2,986,582	$2,994,082	$3,033,942
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$0	$107,315	$0	$0	$0
560641	Mach & Equip - Vehicles	$26,777	$0	$50,000	$50,000	$0
560642	Mach & Equip - Data Proc	$0	$31,203	$142,500	$125,000	$34,500
560650	Construction In Progress	$43,516	$58,418	$0	$10,000	$0
561820	Subscription Based IT Arrangements	$0	$0	$0	$0	$0
	Total Capital	$70,293	$196,936	$192,500	$185,000	$34,500
571550	Redemption of Principle SBITA	$82,002	$84,497	$0	$0	$0
571560	Interest Expense SBITA	$3,342	$848	$0	$0	$0
	Total Debt Service	$85,344	$85,345	$0	$0	$0
	TOTAL INFO SVCS	$3,826,553	$4,064,658	$4,866,889	$4,866,889	$4,904,391

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 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$280,797	$266,668	$269,536	$269,536	$277,831
510140	Overtime	$0	$0	$1,000	$1,000	$1,001
520200	FICA	$20,915	$19,917	$20,625	$20,625	$21,334
520220	Pension DB	$18,434	$18,997	$12,379	$12,379	$12,870
520225	Pension DC	$9,349	$12,832	$17,123	$17,123	$28,919
520230	Health Insurance	$25,584	$30,402	$52,617	$52,617	$56,884
520240	Workers' Comp	$212	$276	$460	$460	$366
	Total Payroll	$355,291	$349,092	$373,740	$373,740	$399,205
530315	Pre/Post Employment	$477	$66	$450	$450	$450
530341	Other Svcs - Contract / Admin	$20,413	$40,925	$55,450	$55,450	$65,865
530411	Communication - Phone	$1,202	$1,685	$3,960	$3,960	$3,639
550510	Office	$1,913	$1,357	$3,600	$3,600	$4,201
550520	Operating	$2,270	$4,684	$8,350	$8,350	$8,600
550527	Operating - Apparel	$1,085	$1,008	$880	$880	$1,100
555400	Travel & Per Diem	$0	$0	$100	$100	$100
555420	Postage / Freight	$90	$34	$200	$200	$300
555480	Promotional / Advertising	$2,335	$4,776	$5,500	$5,500	$6,700
555481	Promo - Employee Relations	$5,152	$5,447	$20,000	$20,000	$22,600
555540	Dues/Reg/Pub	$25,812	$724	$3,484	$3,484	$3,655
555550	Training	($7,134)	$3,565	$12,805	$12,805	$18,625
	Total Operating	$53,615	$64,271	$114,779	$114,779	$135,835
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$408,906	$413,363	$488,519	$488,519	$535,040

INFORMATION & GENERAL SERVICES 16

IS General 1600

Account Number	Description of Expenditure	FY 23/24 Actual	$0 FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$425,224	$453,724	$429,353	$429,353	$448,401
520200	FICA	$30,836	$33,125	$32,849	$32,849	$34,308
520220	Pension DB	$18,540	$18,997	$12,372	$12,372	$12,870
520225	Pension DC	$22,524	$24,820	$29,110	$29,110	$49,764
520230	Health Insurance	$77,472	$84,402	$84,387	$84,387	$84,098
520240	Workers' Comp	$320	$460	$733	$733	$586
	Total Payroll	$574,916	$615,528	$588,804	$588,804	$630,027
530314	Consulting	$0	$0	$0	$17,500	$0
530315	Pre/Post Employment	$67	$108	$600	$600	$600
530341	Other Svcs - Contract / Admin	$291,234	$379,252	$397,200	$397,200	$397,200
530342	Other Svcs - Maint / Licenses	$501,718	$390,046	$697,426	$697,426	$670,897
530411	Communication - Phone	$15,752	$16,152	$98,730	$98,730	$104,489
550510	Office	$480	$1,254	$700	$700	$700
550520	Operating	($74)	$0	$0	$0	$0
550525	Operating - Small Tools	$100,180	$121,996	$144,160	$144,160	$135,337
555400	Travel & Per Diem	$2,165	$3,154	$2,000	$2,000	$2,000
555420	Postage / Freight	$136	$0	$200	$200	$200
555441	Rent / Lease - Copy Machine	$21,313	$21,417	$21,648	$21,648	$26,004
555540	Dues/Reg/Pub	$1,891	$675	$5,700	$5,700	$5,300
555550	Training	$9,064	$1,561	$26,200	$26,200	$8,200
	Total Operating	$943,926	$935,615	$1,394,564	$1,412,064	$1,350,927
	Total Transfers	$0	$0	$0	$0	$0
560642	Mach & Equip - Data Proc	$0	$31,203	$142,500	$125,000	$34,500
560650	Construction In Progress	$43,516	$58,418	$0	$0	$0
561820	Subscription Based IT Arrangements	$0	$0	$0	$0	$0
	Total Capital	$43,516	$89,621	$142,500	$125,000	$34,500
571550	Redemption of Principle SBITA	$82,002	$84,497	$0	$0	$0
571560	Interest Expense SBITA	$3,342	$848	$0	$0	$0
	Total Debt Service	$85,344	$85,345	$0	$0	$0
	TOTAL	$1,647,702	$1,726,109	$2,125,868	$2,125,868	$2,015,454

INFORMATION & GENERAL SERVICES 16

IS City Hall 1910

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	Total Payroll	$0	$0	$0	$0	$0
530342	Other Svcs - Maint / Licenses	$1,337	$1,722	$1,620	$1,620	$1,620
530411	Communication - Phone	$1,461	($1,599)	$2,160	$2,160	$8,160
545110	R&M Bldgs - City Hall	$240	$35	$3,000	$3,000	$5,900
550510	Office	$1,218	$495	$3,000	$3,000	$3,000
550520	Operating	$233	$0	$200	$200	$200
550525	Operating - Small Tools	$0	$1,731	$0	$0	$0
	Total Operating	$4,489	$2,384	$9,980	$9,980	$18,880
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$4,489	$2,384	$9,980	$9,980	$18,880

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 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
520250	Unemployment	$4,249	$8,765	$10,000	$10,000	$10,000
	Total Payroll	$4,249	$8,765	$10,000	$10,000	$10,000
555450	Insurance	$953,370	$1,074,784	$1,111,200	$1,111,200	$1,201,100
555451	Insurance - Settlements	$7,000	$28,385	$50,000	$50,000	$50,000
	Total Operating	$960,370	$1,103,169	$1,161,200	$1,161,200	$1,251,100
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$964,619	$1,111,934	$1,171,200	$1,171,200	$1,261,100

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 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$202,222	$264,950	$404,053	$404,053	$406,857
510140	Overtime	$16,282	$8,468	$6,000	$6,000	$5,999
520200	FICA	$16,418	$20,771	$30,917	$30,917	$31,592
520225	Pension DC	$13,458	$14,304	$28,672	$28,672	$49,160
520230	Health Insurance	$20,070	$37,046	$49,616	$49,616	$80,334
520240	Workers' Comp	$5,505	$6,613	$10,022	$10,022	$8,386
	Total Payroll	$273,955	$352,152	$529,280	$529,280	$582,328
530315	Pre/Post Employment	$142	$885	$337	$337	$337
530341	Other Svcs - Contract / Admin	$8,840	$1,020	$9,400	$9,400	$9,772
530411	Communication - Phone	$1,107	$844	$960	$960	$960
540430	Utilities	$40,591	$40,353	$42,720	$42,720	$42,720
545100	R&M Buildings	$15,178	$0	$0	$0	$30,000
545110	R&M Bldgs - City Hall	$30,946	$49,053	$58,355	$52,355	$52,990
545270	R&M Infra - Grounds	$18,031	$22,338	$18,576	$18,576	$18,576
545300	R&M Mach & Equip	$14,960	$5,073	$7,800	$7,800	$10,500
545310	R&M M&E - Vehicles	$4,278	$1,276	$5,000	$5,000	$11,000
550520	Operating	$2,746	$3,100	$81,590	$77,590	$6,750
550522	Operating - Tires / Filters	$589	$379	$5,000	$5,000	$6,000
550523	Operating - Janitorial	$4,000	$3,092	$8,000	$8,000	$8,000
550525	Operating - Small Tools	$5,947	$10,932	$7,500	$7,500	$12,250
550527	Operating - Apparel	$4,289	$3,044	$5,300	$5,300	$7,450
552000	Fuel	$6,231	$5,205	$5,700	$5,700	$5,700
555442	Rent / Lease - Equipment	$0	$0	$2,500	$2,500	$3,000
555550	Training	$1,578	$0	$2,400	$2,400	$5,400
	Total Operating	$159,453	$146,594	$261,138	$251,138	$231,405
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$0	$107,315	$0	$0	$0
560641	Mach & Equip - Vehicles	$26,777	$0	$50,000	$50,000	$0
	Total Capital	$26,777	$107,315	$50,000	$60,000	$0
	TOTAL	$460,185	$606,061	$840,418	$840,418	$813,733

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 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$126,328	$139,810	$160,109	$160,109	$166,920
510140	Overtime	$539	$0	$0	$0	$0
520200	FICA	$8,653	$10,195	$12,249	$12,249	$12,771
520230	Health Insurance	$33,976	$22,272	$6,000	$6,000	$13,805
520240	Workers' Comp	$97	$139	$275	$275	$220
520225	Pension DC	$9,442	$8,123	$7,350	$7,350	$20,673
	Total Payroll	$179,035	$180,539	$185,983	$185,983	$214,389
530315	Pre/Post Employment	$117	$102	$125	$125	$125
530411	Communication - Phone	$2,195	$2,190	$1,212	$1,672	$2,280
550520	Operating	$20,000	$6,769	$14,060	$14,060	$14,100
550525	Operating - Small Tools	$4,670	$4,849	$4,880	$4,880	$4,440
550527	Operating - Apparel	$288	$176	$360	$360	$360
555470	Printing / Binding	$432	$383	$3,330	$2,870	$3,480
555480	Promotional / Advertising	$124,303	$349	$0	$0	$0
555540	Dues/Reg/Pub	$9,312	$8,260	$17,904	$17,904	$17,660
555550	Training	$300	$1,190	$3,050	$3,050	$3,350
	Total Operating	$161,617	$24,268	$44,921	$44,921	$45,795
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$340,652	$204,807	$230,904	$230,904	$260,184

GENERAL FUND - PUBLIC WORKS OVERVIEW

All Divisions

EXPENDITURES	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
Personnel Services	$1,023,074	$1,173,482	$1,324,818	$1,330,818	$1,554,574
Operating Expenses	$258,457	$200,885	$265,753	$259,753	$345,936
Transfers	$0	$0	$0	$0	$0
Capital Outlay	$0	$233,127	$6,000	$6,000	$98,000
TOTAL EXPENDITURES	**$1,281,531**	**$1,607,494**	**$1,596,571**	**$1,596,571**	**$1,998,510**

Administration - 4100

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

Roads - 4110

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

Fleet Maintenance - 1940

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

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

PUBLIC WORKS SUMMARY

All Divisions

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

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$705,722	$790,296	$863,604	$863,604	$957,309
510140	Overtime	$10,263	$16,592	$13,000	$13,000	$13,001
510900	Reimbursements	$0	$6,000	$0	$6,000	$0
520200	FICA	$52,712	$59,715	$65,740	$65,740	$74,197
520220	Pension DB	$64,463	$63,777	$69,574	$69,574	$56,109
520225	Pension DC	$27,808	$34,249	$41,161	$41,161	$91,965
520230	Health Insurance	$142,361	$170,752	$210,875	$210,875	$308,979
520240	Workers' Comp	$19,745	$32,101	$60,864	$60,864	$53,014
	Total Payroll	$1,023,074	$1,173,482	$1,324,818	$1,330,818	$1,554,574
530315	Pre/Post Employment	$1,452	$726	$1,483	$1,483	$1,483
530341	Other Svcs - Contract / Admin	$37,909	$1,629	$2,500	$2,500	$0
530342	Other Svcs - Maint / Licenses	$5,004	$5,965	$7,790	$7,790	$12,450
530411	Communication - Phone	$320	$853	$480	$480	$288
540430	Utilities	$26,783	$26,293	$28,980	$28,980	$28,980
545100	R&M Buildings	$10,133	$4,865	$5,859	$5,859	$22,629
545120	R&M Bldgs - Util / PW Compound	$16,493	$10,401	$16,101	$16,101	$25,871
545270	R&M Infra - Grounds	$50,818	$38,036	$28,000	$28,000	$64,000
545300	R&M Mach & Equip	$9,626	$13,237	$15,775	$15,775	$18,500
545310	R&M M&E - Vehicles	$20,452	$6,075	$14,750	$14,750	$18,105
550510	Office	$265	$118	$900	$900	$1,300
550520	Operating	$1,095	$1,047	$2,900	$2,900	$5,260
550522	Operating - Tires / Filters	$3,981	$6,203	$11,450	$11,450	$11,750
550523	Operating - Janitorial	$813	$2,711	$3,370	$3,370	$4,580
550525	Operating - Small Tools	$7,071	$45,351	$29,000	$23,000	$22,150
550527	Operating - Apparel	$11,082	$10,614	$18,644	$18,644	$18,095
552000	Fuel	$44,502	$23,123	$53,777	$53,777	$54,977
555400	Travel & Per Diem	$0	$0	$500	$500	$2,000
555420	Postage / Freight	$8	$75	$200	$200	$200
555442	Rent / Lease - Equipment	$8,884	$1,096	$10,444	$10,444	$15,444
555540	Dues/Reg/Pub	$0	$585	$600	$600	$1,000
555550	Training	$1,766	$1,882	$12,250	$12,250	$16,874
	Total Operating	$258,457	$200,885	$265,753	$259,753	$345,936
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$0	$83,661	$6,000	$6,000	$18,000
560641	Mach & Equip - Vehicles	$0	$149,466	$0	$0	$80,000
	Total Capital	$0	$233,127	$6,000	$6,000	$98,000
	TOTAL PUBLIC WORKS	$1,281,531	$1,607,494	$1,596,571	$1,596,571	$1,998,510

PUBLIC WORKS 41

Administration 4100

Account Number	Description of Expenditure	FY 23/24 Actual	$0 FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$93,584	$82,842	$97,171	$97,171	$136,376
510140	Overtime	$791	$0	$0	$0	$0
520200	FICA	$6,856	$5,836	$7,095	$7,095	$10,385
520220	Pension DB	$12,053	$14,825	$13,539	$13,539	$14,081
520225	Pension DC	$4,268	$1,629	$3,904	$3,904	$10,757
520230	Health Insurance	$21,629	$15,125	$20,701	$20,701	$29,251
520240	Workers' Comp	$1,957	$2,991	$2,189	$2,189	$2,362
	Total Payroll	$141,138	$123,248	$144,599	$144,599	$203,212
530315	Pre/Post Employment	$384	$102	$200	$200	$200
530341	Other Svcs - Contract / Admin	$0	$300	$0	$0	$0
530342	Other Svcs - Maint / Licenses	$1,925	$2,809	$0	$0	$2,920
530411	Communication - Phone	$320	$320	$480	$480	$288
540430	Utilities	$22,554	$21,722	$23,700	$23,700	$23,700
545100	R&M Buildings	$10,133	$4,865	$5,859	$5,859	$22,629
545300	R&M Mach & Equip	$204	$500	$500	$500	$500
545310	R&M M&E - Vehicles	$443	$0	$800	$800	$800
550510	Office	$265	$118	$900	$900	$1,300
550520	Operating	$131	$53	$400	$400	$1,240
550522	Operating - Tires / Filters	$1,150	$928	$2,400	$2,400	$1,200
550523	Operating - Janitorial	$51	$1,986	$2,000	$2,000	$2,000
550525	Operating - Small Tools	$234	$1,345	$350	$350	$500
550527	Operating - Apparel	$0	$0	$1,249	$1,249	$1,235
552000	Fuel	$5,934	$5,466	$6,954	$6,954	$6,954
555400	Travel & Per Diem	$0	$0	$500	$500	$2,000
555420	Postage / Freight	$8	$75	$200	$200	$200
555540	Dues/Reg/Pub	$0	$585	$600	$600	$1,000
555550	Training	$1,750	$554	$5,500	$5,500	$6,000
	Total Operating	$45,486	$41,728	$52,592	$52,592	$74,666
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$186,624	$164,976	$197,191	$197,191	$277,878

PUBLIC WORKS 41

Roads & ROW Maintenance 4110

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$318,432	$411,035	$506,977	$506,977	$547,999
510140	Overtime	$5,329	$7,840	$10,000	$10,000	$10,000
520200	FICA	$23,640	$31,053	$38,792	$38,792	$42,699
520220	Pension DB	$12,970	$28,473	$37,535	$37,535	$22,788
520225	Pension DC	$16,972	$19,392	$25,460	$25,460	$57,292
520230	Health Insurance	$81,506	$94,466	$131,234	$131,234	$215,814
520240	Workers' Comp	$13,794	$24,906	$48,067	$48,067	$42,021
	Total Payroll	$472,643	$617,165	$798,065	$798,065	$938,613
530315	Pre/Post Employment	$691	$422	$883	$883	$883
530341	Other Svcs - Contract / Admin	$37,909	$1,329	$2,500	$2,500	$0
530411	Communication - Phone	$0	$533	$0	$0	$0
545270	R&M Infra - Grounds	$50,818	$38,036	$28,000	$28,000	$64,000
545300	R&M Mach & Equip	$5,113	$5,655	$7,275	$7,275	$9,000
545310	R&M M&E - Vehicles	$19,595	$5,676	$11,450	$11,450	$14,305
550520	Operating	$162	$621	$1,200	$1,200	$2,240
550522	Operating - Tires / Filters	$2,831	$4,498	$6,000	$6,000	$7,500
550523	Operating - Janitorial	$0	$0	$600	$600	$1,000
550525	Operating - Small Tools	$4,500	$3,509	$4,550	$4,550	$5,000
550527	Operating - Apparel	$8,543	$7,092	$11,775	$11,775	$11,580
552000	Fuel	$20,878	$11,912	$29,917	$29,917	$29,917
555442	Rent / Lease - Equipment	$8,884	$1,096	$10,000	$10,000	$15,000
555550	Training	$16	$1,328	$6,750	$6,750	$10,874
	Total Operating	$159,940	$81,707	$120,900	$120,900	$171,299
	Total Transfers	$0	$0	$0	$0	$0
560641	Mach & Equip - Vehicles	$0	$149,466	$0	$0	$80,000
	Total Capital	$0	$149,466	$0	$0	$80,000
	TOTAL	$632,583	$848,338	$918,965	$918,965	$1,189,912

PUBLIC WORKS 41

Fleet Maintenance 1940

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$293,762	$296,419	$259,456	$259,456	$272,934
510140	Overtime	$4,143	$8,752	$3,000	$3,000	$3,001
520200	FICA	$22,220	$22,826	$19,853	$19,853	$21,113
520220	Pension DB	$39,440	$20,479	$18,500	$18,500	$19,240
520225	Pension DC	$6,572	$13,228	$11,797	$11,797	$23,916
520230	Health Insurance	$39,226	$61,161	$58,940	$58,940	$63,914
520240	Workers' Comp	$3,994	$4,204	$10,608	$10,608	$8,631
	Total Payroll	$409,357	$433,069	$382,154	$388,154	$412,749
530315	Pre/Post Employment	$377	$202	$400	$400	$400
530342	Other Svcs - Maint / Licenses	$3,079	$3,156	$7,790	$7,790	$9,530
540430	Utilities	$4,229	$4,571	$5,280	$5,280	$5,280
545120	R&M Bldgs - Util / PW Compound	$16,493	$10,401	$16,101	$16,101	$25,871
545300	R&M Mach & Equip	$4,309	$7,082	$8,000	$8,000	$9,000
545310	R&M M&E - Vehicles	$414	$399	$2,500	$2,500	$3,000
550520	Operating	$802	$373	$1,300	$1,300	$1,780
550522	Operating - Tires / Filters	$0	$777	$3,050	$3,050	$3,050
550523	Operating - Janitorial	$762	$725	$770	$770	$1,580
550525	Operating - Small Tools	$2,337	$40,497	$24,100	$18,100	$16,650
550527	Operating - Apparel	$2,539	$3,522	$5,620	$5,620	$5,280
552000	Fuel	$17,399	$5,733	$16,906	$16,906	$18,106
555442	Rent / Lease - Equipment	$0	$0	$444	$444	$444
	Total Operating	$52,740	$77,438	$92,261	$86,261	$99,971
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$0	$83,661	$6,000	$6,000	$18,000
	Total Capital	$0	$83,661	$6,000	$6,000	$18,000
	TOTAL	$462,097	$594,168	$480,415	$480,415	$530,720

GENERAL FUND - COMMUNITY DEVELOPMENT OVERVIEW

All Divisions

EXPENDITURES	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
Personnel Services	$572,985	$643,059	$675,433	$675,433	$750,459
Operating Expenses	$1,301,624	$1,318,280	$1,667,317	$1,667,317	$1,719,885
Transfers	$0	$0	$0	$0	$0
Capital Outlay	$113,251	$8,973	$98,000	$98,000	$80,000
TOTAL EXPENDITURES	**$1,987,860**	**$1,970,312**	**$2,440,750**	**$2,440,750**	**$2,550,344**

Administration & Planning - 1500

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

Planning - 1510

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

Urban Beautification - 1520

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

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

COMMUNITY DEVELOPMENT SUMMARY

All Divisions

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$414,867	$475,773	$502,610	$502,610	$522,714
510140	Overtime	$16,973	$15,245	$15,500	$15,500	$15,502
520200	FICA	$32,119	$36,588	$37,430	$37,430	$41,183
520220	Pension DB	$5,229	$0	$0	$0	$0
520225	Pension DC	$25,790	$27,835	$34,189	$34,189	$64,878
520230	Health Insurance	$70,422	$70,551	$76,500	$76,500	$90,733
520240	Workers' Comp	$7,585	$11,817	$9,204	$9,204	$15,449
	Total Payroll	$572,985	$643,059	$675,433	$675,433	$750,459
530314	Consulting	$57,980	$187,854	$187,500	$187,500	$187,500
530315	Pre/Post Employment	$494	$816	$1,075	$1,075	$1,075
530341	Other Svcs - Contract / Admin	($90,092)	($96,251)	($93,751)	($95,682)	($96,251)
530342	Other Svcs - Maint / Licenses	$0	$687	$0	$200	$200
530411	Communication - Phone	$1,555	$3,655	$960	$960	$0
540430	Utilities	$106,223	$75,934	$115,885	$115,885	$115,885
540434	Streetlights	$449,616	$422,488	$571,670	$571,670	$571,670
545270	R&M Infra - Grounds	$722,667	$672,420	$802,889	$802,889	$853,387
545300	R&M Mach & Equip	$3,088	$4,152	$5,000	$5,000	$5,000
545310	R&M M&E - Vehicles	$17,689	$2,557	$8,800	$8,800	$8,800
550510	Office	$2,325	$1,610	$3,700	$3,585	$3,500
550520	Operating	$251	$360	$480	$1,491	$780
550522	Operating - Tires / Filters	$2,221	$2,478	$6,000	$6,000	$6,000
550525	Operating - Small Tools	$12,786	$12,537	$10,350	$10,350	$10,550
550527	Operating - Apparel	$2,479	$2,424	$6,850	$6,850	$8,300
552000	Fuel	$7,030	$8,097	$9,269	$9,384	$9,564
555400	Travel & Per Diem	$0	$585	$0	$2,500	$5,800
555420	Postage / Freight	$403	$0	$0	$0	$0
555442	Rent / Lease - Equipment	$0	$0	$4,500	$4,500	$6,500
555470	Printing / Binding	$1,585	$3,935	$3,000	$3,000	$3,500
555480	Promotional / Advertising	$1,495	$2,183	$2,500	$2,000	$1,000
555540	Dues/Reg/Pub	$1,515	$1,995	$7,340	$7,840	$7,200
555550	Training	$314	$7,764	$13,300	$10,800	$9,925
	Total Operating	$1,301,624	$1,318,280	$1,667,317	$1,667,317	$1,719,885
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$59,478	$8,973	$28,000	$28,850	$80,000
560641	Mach & Equip - Vehicles	$53,773	$0	$70,000	$69,150	$0
	Total Capital	$113,251	$8,973	$98,000	$98,000	$80,000
	TOTAL COMMUNITY DEVELOPMENT	$1,987,860	$1,970,312	$2,440,750	$2,440,750	$2,550,344

COMMUNITY DEVELOPMENT

Administration 1500

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$87,189	$81,685	$83,008	$83,008	$86,329
510140	Overtime	$9	$0	$0	$0	$0
520200	FICA	$6,587	$6,171	$5,324	$5,324	$6,605
520225	Pension DC	$6,028	$5,053	$6,226	$6,226	$10,792
520230	Health Insurance	$6,152	$6,192	$5,845	$5,845	$6,380
520240	Workers' Comp	$66	$80	$142	$142	$113
	Total Payroll	$106,031	$99,181	$100,545	$100,545	$110,219
530314	Consulting	$57,980	$187,854	$187,500	$187,500	$187,500
530315	Pre/Post Employment	$247	$228	$400	$400	$400
530411	Communication - Phone	$549	$1,692	$960	$960	$0
550510	Office	$2,254	$1,530	$3,700	$3,585	$3,500
550522	Operating - Tires / Filters	$43	$0	$0	$0	$0
552000	Fuel	$236	$597	$305	$420	$600
555400	Travel & Per Diem	$0	$585	$0	$0	$4,100
555420	Postage / Freight	$403	$0	$0	$0	$0
555470	Printing / Binding	$1,493	$3,552	$1,000	$1,000	$3,500
555480	Promotional / Advertising	$324	$0	$0	$0	$0
555540	Dues/Reg/Pub	$711	$640	$1,000	$1,500	$1,000
555550	Training	$0	$1,605	$7,800	$5,300	$5,925
	Total Operating	$64,240	$198,283	$202,665	$200,665	$206,525
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$170,271	$297,464	$303,210	$301,210	$316,744

COMMUNITY DEVELOPMENT

Long-Range Planning 1510

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$86,735	$99,869	$113,251	$113,251	$117,780
520200	FICA	$6,534	$7,532	$8,665	$8,665	$9,013
520225	Pension DC	$4,955	$3,936	$8,495	$8,495	$14,157
520230	Health Insurance	$11,529	$9,133	$19,421	$19,421	$19,024
520240	Workers' Comp	$66	$103	$194	$194	$155
	Total Payroll	$109,819	$120,573	$150,026	$150,026	$160,129
555470	Printing / Binding	$92	$383	$2,000	$2,000	$0
555480	Promotional / Advertising	$1,171	$1,851	$2,500	$2,000	$1,000
555540	Dues/Reg/Pub	$804	$1,355	$4,340	$4,340	$4,200
555550	Training	$314	$3,831	$4,000	$4,000	$2,500
	Total Operating	$2,381	$7,492	$12,840	$14,840	$9,300
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$112,200	$128,065	$162,866	$164,866	$169,429

COMMUNITY DEVELOPMENT

Urban Beautification 1520

Account Number	Description of Expenditure	FY 23/24 Actual	$0 FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$240,943	$294,219	$306,351	$306,351	$318,605
510140	Overtime	$16,964	$15,245	$15,500	$15,500	$15,502
520200	FICA	$18,998	$22,885	$23,441	$23,441	$25,565
520220	Pension DB	$5,229	$0	$0	$0	$0
520225	Pension DC	$14,807	$18,846	$19,468	$19,468	$39,929
520230	Health Insurance	$52,741	$55,226	$51,234	$51,234	$65,329
520240	Workers' Comp	$7,453	$11,634	$8,868	$8,868	$15,181
	Total Payroll	$357,135	$423,305	$424,862	$424,862	$480,111
530315	Pre/Post Employment	$247	$516	$675	$675	$675
530341	Other Svcs - Contract / Admin	($90,092)	($96,251)	($93,751)	($95,682)	($96,251)
530342	Other Svcs - Maint / Licenses	$0	$687	$0	$200	$200
530411	Communication - Phone	$1,006	$1,963	$0	$0	$0
540430	Utilities	$106,223	$75,934	$115,885	$115,885	$115,885
545270	R&M Infra - Grounds	$722,667	$672,420	$802,889	$802,889	$853,387
545300	R&M Mach & Equip	$3,088	$4,152	$5,000	$5,000	$5,000
545310	R&M M&E - Vehicles	$17,689	$2,557	$8,800	$8,800	$8,800
550510	Office	$71	$80	$0	$0	$0
550520	Operating	$251	$360	$480	$1,491	$780
550522	Operating - Tires / Filters	$2,178	$2,478	$6,000	$6,000	$6,000
550525	Operating - Small Tools	$12,786	$12,537	$10,350	$10,350	$10,550
550527	Operating - Apparel	$2,479	$2,424	$6,850	$6,850	$8,300
552000	Fuel	$6,794	$7,500	$8,964	$8,964	$8,964
555400	Travel & Per Diem	$0	$0	$0	$0	$100
555442	Rent / Lease - Equipment	$0	$0	$4,500	$4,500	$6,500
555540	Dues/Reg/Pub	$0	$0	$2,000	$2,000	$2,000
555550	Training	$0	$2,328	$1,500	$1,500	$1,500
	Total Operating	$785,387	$690,017	$880,142	$880,142	$932,390
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$59,478	$8,973	$28,000	$28,850	$80,000
560641	Mach & Equip - Vehicles	$53,773	$0	$70,000	$69,150	$0
	Total Capital	$113,251	$8,973	$98,000	$98,000	$80,000
	TOTAL	$1,255,773	$1,122,295	$1,403,004	$1,403,004	$1,492,501

COMMUNITY DEVELOPMENT

Streetlighting 1530

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	Total Payroll	$0	$0	$0	$0	$0
540434	Streetlights	$449,616	$422,488	$571,670	$571,670	$571,670
	Total Operating	$449,616	$422,488	$571,670	$571,670	$571,670
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$449,616	$422,488	$571,670	$571,670	$571,670

GENERAL FUND - POLICE OVERVIEW

All Divisions

EXPENDITURES	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
Personnel Services	$6,968,327	$7,363,747	$8,725,382	$8,725,382	$9,235,157
Operating Expenses	$1,354,529	$1,380,835	$1,613,670	$1,656,884	$1,715,918
Transfers	$0	$0	$0	$0	$0
Capital Outlay	$541,935	$1,324,363	$642,956	$684,529	$195,000
Debt	$75,201	$145,538	$0	$0	$0
TOTAL EXPENDITURES	**$8,939,992**	**$10,214,483**	**$10,982,008**	**$11,066,795**	**$11,146,075**

Office of the Chief - 2100

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

POLICE SUMMARY

All Divisions

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$4,454,997	$4,578,419	$5,431,046	$5,431,046	$5,589,968
510140	Overtime	$234,015	$325,347	$200,000	$200,000	$200,000
510900	Reimbursements	($19,026)	($42,685)	$0	$0	$0
520200	FICA	$348,206	$366,674	$412,583	$412,583	$442,032
520220	Pension DB	$1,281,342	$1,390,725	$1,435,710	$1,435,710	$1,563,961
520225	Pension DC	$21,723	$26,647	$32,595	$32,595	$56,849
520230	Health Insurance	$575,448	$621,775	$1,031,306	$1,031,306	$1,237,761
520240	Workers' Comp	$71,622	$96,845	$182,142	$182,142	$144,586
	Total Payroll	$6,968,327	$7,363,747	$8,725,382	$8,725,382	$9,235,157
530315	Pre/Post Employment	$10,091	$18,725	$16,152	$16,152	$19,694
530340	Other Svcs	$0	$0	$2,000	$2,000	$2,000
530341	Other Svcs - Contract / Admin	$495,580	$471,908	$502,320	$502,320	$542,840
530342	Other Svcs - Maint / Licenses	$15,595	$16,162	$165,435	$171,649	$217,439
530411	Communication - Phone	$57,204	$52,410	$4,320	$4,320	$5,760
540430	Utilities	$48,340	$40,105	$54,180	$54,180	$51,600
545100	R&M Buildings	$34,743	$38,085	$32,754	$49,754	$38,040
545300	R&M Mach & Equip	$42,252	$28,940	$50,470	$50,470	$44,000
545310	R&M M&E - Vehicles	$74,419	$54,452	$85,750	$85,750	$89,900
550510	Office	$7,723	$13,597	$23,400	$23,400	$26,500
550520	Operating	$41,134	$47,731	$62,300	$62,300	$74,050
550522	Operating - Tires / Filters	$22,850	$13,871	$23,100	$23,100	$20,400
550523	Operating - Janitorial	$2,945	$1,756	$3,750	$3,750	$3,950
550525	Operating - Small Tools	$97,335	$177,364	$77,400	$97,400	$81,045
550526	Operating - Software	$11,065	$25,748	$34,560	$34,560	$38,835
550527	Operating - Apparel	$92,911	$110,596	$103,195	$103,195	$96,865
552000	Fuel	$184,848	$150,743	$195,394	$195,394	$180,086
555400	Travel & Per Diem	$5,153	$4,606	$11,000	$11,000	$11,250
555420	Postage / Freight	$3,661	$3,174	$3,550	$3,550	$3,650
555441	Rent / Lease - Copy Machine	$150	$0	$660	$660	$660
555442	Rent / Lease - Equipment	$2,455	$11,272	$10,800	$10,800	$10,800
555470	Printing / Binding	$4,278	$3,526	$4,500	$4,500	$4,150
555480	Promotional / Advertising	$3,370	$4,464	$5,100	$5,100	$5,600
555481	Promo - Employee Relations	$6,224	$5,683	$8,800	$8,800	$8,975
555482	Promo - Programs	$5,046	$4,677	$5,825	$5,825	$5,350
555540	Dues/Reg/Pub	$3,807	$4,107	$6,265	$6,265	$4,839
555550	Training	$78,744	$66,735	$89,190	$89,190	$93,140
555551	Educational Incentive	$2,606	$10,398	$31,500	$31,500	$34,500
	Total Operating	$1,354,529	$1,380,835	$1,613,670	$1,656,884	$1,715,918
	Total Transfers	$0	$0	$0	$0	$0
560622	Buildings - Improvements	$21,808	$105,488	$0	$0	$0
560640	Machinery & Equipment	$32,910	$6,790	$143,380	$228,167	$64,200
560641	Mach & Equip - Vehicles	$411,602	$746,622	$474,576	$429,062	$81,000
560642	Mach & Equip - Data Proc	$0	$0	$25,000	$27,300	$0
560643	Mach & Equip - Furn/Office	$0	$104,647	$0	$0	$49,800
560650	Construction In Progress	$75,615	$0	$0	$0	$0
561820	Subscription Based IT Arrangements	$0	$360,816	$0	$0	$0
	Total Capital	$541,935	$1,324,363	$642,956	$684,529	$195,000
571550	Redemption of Principle SBITA	$66,044	$130,302	$0	$0	$0
571560	Interest Expense SBITA	$9,157	$15,236	$0	$0	$0
	Total Debt	$75,201	$145,538	$0	$0	$0
	TOTAL POLICE	$8,939,992	$10,214,483	$10,982,008	$11,066,795	$11,146,075

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 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$4,454,997	$4,578,419	$5,431,046	$5,431,046	$5,589,968
510140	Overtime	$234,015	$325,347	$200,000	$200,000	$200,000
510900	Reimbursements	($19,026)	($42,685)	$0	$0	$0
520200	FICA	$348,206	$366,674	$412,583	$412,583	$442,032
520220	Pension DB	$1,281,342	$1,390,725	$1,435,710	$1,435,710	$1,563,961
520225	Pension DC	$21,723	$26,647	$32,595	$32,595	$56,849
520230	Health Insurance	$575,448	$621,775	$1,031,306	$1,031,306	$1,237,761
520240	Workers' Comp	$71,622	$96,845	$182,142	$182,142	$144,586
	Total Payroll	$6,968,327	$7,363,747	$8,725,382	$8,725,382	$9,235,157
530315	Pre/Post Employment	$10,091	$18,725	$16,152	$16,152	$19,694
530341	Other Svcs - Contract / Admin	$9,780	$21,908	$29,820	$29,820	$39,140
530342	Other Svcs - Maint / Licenses	$6,024	$6,476	$7,000	$7,000	$7,250
530411	Communication - Phone	$50,761	$48,446	$1,500	$2,460	$1,860
540430	Utilities	$48,340	$40,105	$54,180	$54,180	$51,600
545100	R&M Buildings	$34,743	$38,085	$32,754	$49,754	$38,040
545300	R&M Mach & Equip	$20,501	$21,061	$32,120	$32,120	$33,300
545310	R&M M&E - Vehicles	$66,822	$49,883	$83,250	$83,250	$87,400
550510	Office	$6,679	$10,960	$11,200	$11,200	$9,850
550520	Operating	$8,999	$6,132	$6,950	$6,950	$5,700
550522	Operating - Tires / Filters	$22,850	$13,871	$23,100	$23,100	$20,400
550523	Operating - Janitorial	$2,945	$1,756	$3,750	$3,750	$3,950
550525	Operating - Small Tools	$20,957	$80,110	$19,750	$39,750	$7,600
550526	Operating - Software	$2,551	$588	$23,330	$23,330	$23,330
550527	Operating - Apparel	$47,586	$59,304	$73,770	$73,770	$58,765
552000	Fuel	$184,848	$150,743	$195,394	$195,394	$180,086
555400	Travel & Per Diem	$2,019	$1,532	$6,500	$6,500	$7,500
555420	Postage / Freight	$270	$293	$500	$500	$400
555470	Printing / Binding	$956	$795	$1,000	$1,000	$900
555481	Promo - Employee Relations	$6,224	$5,683	$8,800	$8,800	$8,975
555540	Dues/Reg/Pub	$3,807	$4,107	$6,265	$6,265	$4,839
555550	Training	$4,038	$3,980	$0	$0	$0
555551	Educational Incentive	$2,606	$10,398	$31,500	$31,500	$34,500
	Total Operating	$564,397	$594,941	$668,585	$706,545	$645,079
	Total Transfers	$0	$0	$0	$0	$0
560622	Buildings - Improvements	$21,808	$105,488	$0	$0	$0
560640	Machinery & Equipment	$32,910	$6,790	$134,880	$219,667	$64,200
560641	Mach & Equip - Vehicles	$283,058	$746,622	$382,500	$360,200	$81,000
560643	Mach & Equip - Furn/Office	$0	$104,647	$0	$0	$49,800
560650	Construction In Progress	$75,615	$0	$0	$0	$0
561820	Subscription Based IT Arrangements	$0	$360,816	$0	$0	$0
	Total Capital	$413,391	$1,324,363	$517,380	$579,867	$195,000
571550	Redemption of Principle SBITA	$66,044	$130,302	$0	$0	$0
571560	Interest Expense SBITA	$9,157	$15,236	$0	$0	$0
	Total Debt	$75,201	$145,538	$0	$0	$0
	TOTAL	$8,021,316	$9,428,589	$9,911,347	$10,011,794	$10,075,236

POLICE 21

Criminal Investigation 2110

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	Total Payroll	$0	$0	$0	$0	$0
530342	Other Svcs - Maint / Licenses	$8,845	$9,686	$13,050	$13,050	$14,350
530411	Communication - Phone	$2,996	$1,593	$1,860	$1,860	$2,940
545300	R&M Mach & Equip	$1,387	$1,349	$7,200	$7,200	$3,400
550510	Office	$777	$2,637	$2,750	$2,750	$4,800
550520	Operating	$7,660	$7,124	$7,105	$7,105	$7,555
550525	Operating - Small Tools	$2,771	$14,055	$7,750	$7,750	$5,000
550527	Operating - Apparel	$0	$8,128	$0	$0	$1,950
555420	Postage / Freight	$235	$277	$300	$300	$500
555442	Rent / Lease - Equipment	$2,455	$11,272	$10,800	$10,800	$10,800
555550	Training	$10,991	$1,500	$3,800	$3,800	$4,900
	Total Operating	$38,117	$57,621	$54,615	$54,615	$56,195
	Total Transfers	$0	$0	$0	$0	$0
560641	Mach & Equip - Vehicles	$87,240	$0	$0	$0	$0
	Total Capital	$87,240	$0	$0	$0	$0
	TOTAL	$125,357	$57,621	$54,615	$54,615	$56,195

POLICE 21

Community Services 2120

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	Total Payroll	$0	$0	$0	$0	$0
550520	Operating	$3,716	$6,377	$8,650	$8,650	$8,150
550525	Operating - Small Tools	$300	$2,830	$1,800	$1,800	$1,800
555470	Printing / Binding	$1,230	$1,080	$1,000	$1,000	$1,250
555480	Promotional / Advertising	$3,360	$4,464	$4,900	$4,900	$5,400
555482	Promo - Programs	$5,046	$4,677	$5,825	$5,825	$5,350
	Total Operating	$13,652	$19,428	$22,175	$22,175	$21,950
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$13,652	$19,428	$22,175	$22,175	$21,950

POLICE 21

Operations 2130

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	Total Payroll	$0	$0	$0	$0	$0
530342	Other Svcs - Maint / Licenses	$726	$0	$145,385	$151,599	$195,839
530411	Communication - Phone	$3,090	$1,037	$0	$0	$0
545300	R&M Mach & Equip	$19,229	$5,524	$10,000	$10,000	$6,100
545310	R&M M&E - Vehicles	$7,597	$4,569	$2,500	$2,500	$2,500
550510	Office	$0	$0	$6,600	$6,600	$4,100
550520	Operating	$19,968	$23,977	$38,795	$38,795	$51,845
550525	Operating - Small Tools	$71,472	$75,116	$46,100	$46,100	$64,645
550526	Operating - Software	$1,476	$16,572	$2,110	$2,110	$5,930
550527	Operating - Apparel	$38,813	$38,953	$25,675	$25,675	$32,400
555400	Travel & Per Diem	$3,134	$3,074	$4,500	$4,500	$3,750
555470	Printing / Binding	$1,342	$983	$1,000	$1,000	$1,000
555550	Training	$63,715	$60,797	$80,390	$80,390	$86,740
	Total Operating	$230,562	$230,602	$363,055	$369,269	$454,849
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$0	$0	$8,500	$8,500	$0
560641	Mach & Equip - Vehicles	$0	$0	$92,076	$68,862	$0
560642	Mach & Equip - Data Proc	$0	$0	$25,000	$27,300	$0
	Total Capital	$0	$0	$125,576	$104,662	$0
	TOTAL	$230,562	$230,602	$488,631	$473,931	$454,849

POLICE 21

Support Services 2140

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	Total Payroll	$0	$0	$0	$0	$0
530341	Other Svcs - Contract / Admin	$485,800	$450,000	$472,500	$472,500	$493,700
530411	Communication - Phone	$357	$1,334	$960	$0	$960
545300	R&M Mach & Equip	$125	$0	$0	$0	$0
550510	Office	$267	$0	$2,850	$2,850	$7,750
550520	Operating	$791	$4,121	$800	$800	$800
550525	Operating - Small Tools	$1,390	$5,076	$1,600	$1,600	$1,600
550526	Operating - Software	$7,038	$8,588	$9,120	$9,120	$9,575
550527	Operating - Apparel	$5,956	$4,211	$3,750	$3,750	$3,750
555441	Rent / Lease - Copy Machine	$150	$0	$660	$660	$660
	Total Operating	$501,874	$473,330	$492,240	$491,280	$518,795
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$501,874	$473,330	$492,240	$491,280	$518,795

POLICE 21

Code Enforcement 2150

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	Total Payroll	$0	$0	$0	$0	$0
530340	Other Svcs	$0	$0	$2,000	$2,000	$2,000
545300	R&M Mach & Equip	$1,010	$1,006	$1,150	$1,150	$1,200
550525	Operating - Small Tools	$307	$150	$400	$400	$400
550527	Operating - Apparel	$556	$0	$0	$0	$0
555420	Postage / Freight	$3,156	$2,604	$2,750	$2,750	$2,750
555470	Printing / Binding	$750	$668	$1,500	$1,500	$1,000
555480	Promotional / Advertising	$10	$0	$200	$200	$200
555550	Training	$0	$458	$5,000	$5,000	$1,500
	Total Operating	$5,789	$4,886	$13,000	$13,000	$19,050
	Total Transfers	$0	$0	$0	$0	$0
560641	Mach & Equip - Vehicles	$41,304	$0	$0	$0	$0
	Total Capital	$41,304	$0	$0	$0	$0
	TOTAL	$47,093	$4,886	$13,000	$13,000	$19,050

GENERAL FUND - PARKS & RECREATION OVERVIEW

All Divisions

EXPENDITURES	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
Personnel Sevices	$1,428,021	$1,621,671	$1,485,359	$1,539,160	$1,584,522
Operating Expenses	$1,146,353	$1,476,095	$1,567,085	$1,504,856	$1,564,629
Transfers	$420,000	$0	$0	$0	$0
Capital Outlay	$155,594	$386,957	$115,000	$123,428	$128,000
TOTAL EXPENDITURES	**$3,149,968**	**$3,484,723**	**$3,167,444**	**$3,167,444**	**$3,277,151**

Administration - 7200				
Director	1	1		
Assistant Director	1			
Rec & Events Manager		1	1	1
Events Coordinator		1		
Total	**2**	**3**	**1**	**1**
Parks and Grounds - 7230				
Parks Manager	1	1	1	1
Athletics Coord/Parks & Rec Coord.	1	1	1	1
Park Ranger	2	2	2	2
Maintenance Worker	8	6	6	5
Foreman - Parks & Rec		1	1	1
Mechanic		1	1	1
Total	**12**	**12**	**12**	**11**
Seniors - 7250				
Senior Center Manager	1			
Aquatics and Facilities Supervisor		1	1	1
Sr. Center Rec Specialist		2	1	1
Aquatics Specialist	1		1	1
Janitorial Maint Worker		1		
Total	**2**	**4**	**3**	**3**
TOTAL FULL-TIME PERSONNEL	**16**	**19**	**16**	**15**
Parks and Grounds - Part Time - 7230				
Park Ranger	6.41	6.41	6.41	6.41
Maintenance Worker	1.4	0.73	0.73	2.19
Irrigation Worker	1			
Total	**8.81**	**7.14**	**7.14**	**8.60**
Seniors - Part Time - 7250				
Guest Services Rep	1.46			
Maintenance Worker/Janitor	1.48	0.73	0.73	0.73
Total	**2.94**	**0.73**	**0.73**	**0.73**
TOTAL PART-TIME PERSONNEL	**11.75**	**7.87**	**7.87**	**9.33**

PARKS & RECREATION SUMMARY

All Divisions

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$1,127,258	$1,273,290	$1,116,698	$1,164,714	$1,161,286
510140	Overtime	$29,849	$27,998	$34,000	$34,500	$33,998
510900	Reimbursements	($111)	$0	$0	$0	$0
520200	FICA	$88,027	$99,009	$85,445	$89,119	$91,461
520220	Pension DB	$45,753	$25,828	$31,750	$12,751	$13,260
520225	Pension DC	$41,136	$51,376	$52,096	$53,509	$99,440
520230	Health Insurance	$76,050	$119,022	$129,140	$146,726	$159,146
520240	Workers' Comp	$20,059	$25,148	$36,230	$37,841	$25,931
	Total Payroll	$1,428,021	$1,621,671	$1,485,359	$1,539,160	$1,584,522
530314	Consulting	$21,177	$123,323	$0	$0	$0
530315	Pre/Post Employment	$2,222	$3,130	$4,528	$4,528	$4,562
530341	Other Svcs - Contract / Admin	$168,381	$182,492	$219,526	$219,526	$228,085
530342	Other Svcs - Maint / Licenses	$8,697	$14,100	$16,283	$16,283	$17,849
530343	Other Svcs - Banking	$5,655	$5,907	$6,145	$6,145	$6,392
530411	Communication - Phone	$5,392	$6,166	$6,300	$6,300	$6,164
540430	Utilities	$181,525	$178,962	$183,863	$188,863	$209,043
545100	R&M Buildings	$65,950	$78,043	$80,027	$80,027	$83,590
545270	R&M Infra - Grounds	$389,169	$449,133	$411,564	$406,564	$407,564
545300	R&M Mach & Equip	$66,163	$49,463	$74,100	$67,472	$75,400
545310	R&M M&E - Vehicles	$22,893	$14,119	$14,140	$14,140	$11,140
550510	Office	$1,204	$2,383	$3,750	$3,750	$3,790
550520	Operating	$26,562	$61,324	$95,303	$92,947	$75,453
550522	Operating - Tires / Filters	$3,366	$6,703	$7,750	$7,750	$7,750
550523	Operating - Janitorial	$21,197	$27,990	$36,533	$36,533	$35,033
550524	Operating - Chemicals	$2,122	$3,556	$12,500	$12,500	$11,150
550525	Operating - Small Tools	$41,931	$39,909	$45,146	$45,146	$38,360
550526	Operating - Software	$0	$0	$1,500	$1,500	$1,500
550527	Operating - Apparel	$6,123	$10,946	$12,974	$13,044	$13,924
552000	Fuel	$35,401	$35,985	$36,288	$36,288	$36,288
555400	Travel & Per Diem	$29	$0	$0	$328	$0
555420	Postage / Freight	$40	$0	$120	$120	$120
555442	Rent / Lease - Equipment	$8,669	$9,597	$10,000	$10,000	$10,000
555470	Printing / Binding	$30	$651	$2,725	$2,725	$2,100
555480	Promotional / Advertising	$1,856	$129,493	$186,340	$186,340	$177,010
555482	Promo - Programs	$59,174	$36,489	$90,000	$36,357	$88,400
555540	Dues/Reg/Pub	$999	$2,322	$2,800	$2,800	$5,430
555550	Training	$426	$3,909	$6,880	$6,880	$8,532
	Total Operating	$1,146,353	$1,476,095	$1,567,085	$1,504,856	$1,564,629
591303	To Public Facilities CP Fund	$420,000	$0	$0	$0	$0
	Total Transfers	$420,000	$0	$0	$0	$0
560620	Buildings	$0	$56,634	$0	$0	$0
560631	Improvements	$0	$25,250	$0	$0	$0
560640	Machinery & Equipment	$0	$203,077	$35,000	$6,628	$28,000
560641	Mach & Equip - Vehicles	$81,606	$101,996	$80,000	$116,800	$100,000
560650	Construction In Progress	$73,988	$0	$0	$0	$0
	Total Capital	$155,594	$386,957	$115,000	$123,428	$128,000
	TOTAL PARKS & RECREATION	$3,149,968	$3,484,723	$3,167,444	$3,167,444	$3,277,151

PARKS & RECREATION 72

Parks & Rec Administration 7200

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$217,990	$223,745	$122,727	$122,727	$119,600
510140	Overtime	$2,324	$490	$0	$0	$0
520200	FICA	$16,827	$17,147	$9,391	$9,391	$9,151
520220	Pension DB	$0	$5,405	$12,751	$12,751	$13,260
520225	Pension DC	$14,438	$12,610	$6,017	$6,017	$9,063
520230	Health Insurance	$1,764	$2,707	$5,214	$5,214	$5,486
520240	Workers' Comp	$1,786	$1,606	$210	$210	$157
	Total Payroll	$255,129	$263,710	$156,310	$156,310	$156,717
530343	Other Svcs - Banking	$5,655	$5,907	$6,145	$6,145	$6,392
530411	Communication - Phone	$1,733	$2,247	$2,160	$2,160	$1,844
545100	R&M Buildings	$880	$0	$3,900	$3,900	$3,900
550510	Office	$296	$534	$1,290	$1,290	$1,290
550520	Operating	$623	$58	$300	$456	$0
550525	Operating - Small Tools	$2,963	$0	$0	$0	$0
550526	Operating - Software	$0	$0	$1,500	$1,500	$1,500
555400	Travel & Per Diem	$29	$0	$0	$0	$0
555420	Postage / Freight	$40	$0	$120	$120	$120
555470	Printing / Binding	$30	$22	$475	$475	$100
555540	Dues/Reg/Pub	$256	$9	$300	$300	$2,420
555550	Training	$284	$0	$500	$500	$800
	Total Operating	$12,789	$8,777	$16,690	$16,846	$18,366
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$267,918	$272,487	$173,000	$173,156	$175,083

PARKS & RECREATION 72

Athletic Partnerships 7220

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	Total Payroll	$0	$0	$0	$0	$0
550525	Operating - Small Tools	$32	$0	$0	$0	$0
	Total Operating	$32	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$32	$0	$0	$0	$0

PARKS & RECREATION 72

Parks & Grounds 7230

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$674,756	$817,823	$806,055	$806,055	$846,596
510140	Overtime	$23,794	$25,388	$30,000	$30,000	$29,999
510900	Reimbursements	($111)	$0	$0	$0	$0
520200	FICA	$53,024	$64,066	$61,675	$61,675	$67,075
520220	Pension DB	$26,130	$0	$0	$0	$0
520225	Pension DC	$23,832	$33,069	$39,935	$39,935	$71,126
520230	Health Insurance	$63,317	$100,752	$109,722	$109,722	$115,845
520240	Workers' Comp	$14,648	$18,037	$28,872	$28,872	$24,669
	Total Payroll	$879,390	$1,059,135	$1,076,259	$1,076,259	$1,155,310
530314	Consulting	$21,177	$123,323	$0	$0	$0
530315	Pre/Post Employment	$1,233	$2,140	$2,619	$2,619	$2,619
530341	Other Svcs - Contract / Admin	$162,082	$174,604	$205,529	$205,529	$206,513
530342	Other Svcs - Maint / Licenses	$8,022	$11,763	$10,420	$10,420	$14,048
530411	Communication - Phone	$3,379	$3,454	$2,880	$2,880	$3,840
540430	Utilities	$98,881	$102,228	$90,863	$95,863	$116,043
545100	R&M Buildings	$21,694	$57,830	$34,825	$34,825	$35,790
545270	R&M Infra - Grounds	$388,209	$447,747	$405,564	$400,564	$403,564
545300	R&M Mach & Equip	$34,115	$23,597	$40,600	$33,972	$41,900
545310	R&M M&E - Vehicles	$22,893	$14,119	$14,140	$14,140	$11,140
550520	Operating	$19,629	$24,926	$34,483	$33,841	$34,483
550522	Operating - Tires / Filters	$3,366	$6,703	$7,750	$7,750	$7,750
550523	Operating - Janitorial	$17,774	$22,582	$27,533	$27,533	$27,533
550524	Operating - Chemicals	$900	$3,045	$6,000	$6,000	$6,000
550525	Operating - Small Tools	$38,003	$33,382	$33,460	$33,460	$33,460
550527	Operating - Apparel	$5,722	$10,506	$12,674	$12,674	$13,174
552000	Fuel	$35,401	$35,985	$36,288	$36,288	$36,288
555400	Travel & Per Diem	$0	$0	$0	$328	$0
555442	Rent / Lease - Equipment	$8,669	$9,597	$10,000	$10,000	$10,000
555480	Promotional / Advertising	$339	$0	$0	$0	$0
555540	Dues/Reg/Pub	$393	$1,460	$1,900	$1,900	$1,900
555550	Training	$142	$3,559	$5,430	$5,430	$5,430
	Total Operating	$892,023	$1,112,550	$982,958	$976,016	$1,011,475
591303	To Public Facilities CP Fund	$420,000	$0	$0	$0	$0
	Total Transfers	$420,000	$0	$0	$0	$0
560620	Buildings	$0	$56,634	$0	$0	$0
560631	Improvements	$0	$25,250	$0	$0	$0
560640	Machinery & Equipment	$0	$195,091	$0	$6,628	$28,000
560641	Mach & Equip - Vehicles	$81,606	$101,996	$80,000	$116,800	$100,000
560650	Construction In Progress	$73,988	$0	$0	$0	$0
	Total Capital	$155,594	$378,971	$80,000	$123,428	$128,000
	TOTAL	$2,347,007	$2,550,656	$2,139,217	$2,175,703	$2,294,785

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 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$49,309	$42,132	$0	$48,016	$0
510140	Overtime	$268	$69	$0	$500	$0
520200	FICA	$3,793	$3,228	$0	$3,674	$0
520240	Workers' Comp	$861	$1,047	$0	$1,453	$0
	Total Payroll	$54,231	$46,476	$0	$53,643	$0
530315	Pre/Post Employment	$680	$726	$1,572	$1,572	$1,353
530342	Other Svcs - Maint / Licenses	$675	$2,337	$5,863	$5,863	$3,801
530411	Communication - Phone	$0	$0	$480	$480	$0
540430	Utilities	$10,206	$8,692	$11,160	$11,160	$11,160
545100	R&M Buildings	$9,717	$1,199	$3,100	$3,100	$3,100
545270	R&M Infra - Grounds	$0	$0	$3,000	$3,000	$2,000
545300	R&M Mach & Equip	$399	$350	$5,000	$5,000	$5,000
550510	Office	$0	$0	$600	$600	$500
550520	Operating	$1,281	$32,130	$53,220	$51,350	$32,070
550523	Operating - Janitorial	$438	$1,213	$3,000	$3,000	$2,500
550525	Operating - Small Tools	$0	$4,614	$7,221	$7,221	$4,400
555470	Printing / Binding	$0	$629	$2,000	$2,000	$2,000
555480	Promotional / Advertising	$1,517	$15,023	$16,490	$16,490	$750
555482	Promo - Programs	$59,174	$36,489	$90,000	$36,357	$88,400
555540	Dues/Reg/Pub	$0	$503	$150	$150	$510
555550	Training	$0	$0	$0	$0	$1,000
	Total Operating	$84,087	$103,905	$202,856	$147,343	$158,544
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$138,318	$150,381	$202,856	$200,986	$158,544

PARKS & RECREATION 72

Seniors 7250

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$185,203	$189,590	$187,916	$187,916	$195,090
510140	Overtime	$3,463	$2,051	$4,000	$4,000	$3,999
520200	FICA	$14,383	$14,568	$14,379	$14,379	$15,235
520230	Health Insurance	$10,969	$15,563	$14,204	$31,790	$37,815
520240	Workers' Comp	$2,764	$4,458	$7,148	$7,306	$1,105
520220	Pension DB	$19,623	$20,423	$18,999	$0	$0
520225	Pension DC	$2,866	$5,697	$6,144	$7,557	$19,251
	Total Payroll	$239,271	$252,350	$252,790	$252,948	$272,495
530315	Pre/Post Employment	$309	$264	$337	$337	$590
530341	Other Svcs - Contract / Admin	$6,299	$7,888	$13,997	$13,997	$21,572
530411	Communication - Phone	$280	$465	$780	$780	$480
540430	Utilities	$72,438	$68,042	$81,840	$81,840	$81,840
545100	R&M Buildings	$33,659	$19,014	$38,202	$38,202	$40,800
545270	R&M Infra - Grounds	$960	$1,386	$3,000	$3,000	$2,000
545300	R&M Mach & Equip	$31,649	$25,516	$28,500	$28,500	$28,500
550510	Office	$908	$1,849	$1,860	$1,860	$2,000
550520	Operating	$5,029	$4,210	$7,300	$7,300	$8,900
550523	Operating - Janitorial	$2,985	$4,195	$6,000	$6,000	$5,000
550524	Operating - Chemicals	$1,222	$511	$6,500	$6,500	$5,150
550525	Operating - Small Tools	$933	$1,913	$4,465	$4,465	$500
550527	Operating - Apparel	$401	$440	$300	$370	$750
555470	Printing / Binding	$0	$0	$250	$250	$0
555540	Dues/Reg/Pub	$350	$350	$450	$450	$600
555550	Training	$0	$350	$950	$950	$1,302
	Total Operating	$157,422	$136,393	$194,731	$194,801	$199,984
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$0	$7,986	$35,000	$0	$0
	Total Capital	$0	$7,986	$35,000	$0	$0
	TOTAL	$396,693	$396,729	$482,521	$447,749	$472,479

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 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	Total Payroll	$0	$0	$0	$0	$0
555480	Promotional / Advertising	$0	$114,470	$169,850	$169,850	$176,260
	Total Operating	$0	$114,470	$169,850	$169,850	$176,260
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL	$0	$114,470	$169,850	$169,850	$176,260

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GOVERNMENTAL FUNDS

(Exclusive of General Fund)

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OTHER GOVERNMENTAL FUNDS - SUMMARY

Source/Application Category

	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
Sources					
Revenues	$21,725,632	$18,602,292	$9,975,446	$10,982,820	$11,391,605
Transfers In	$2,260,000	$3,373,860	$1,275,000	$1,275,000	$1,275,000
Total Sources	**$23,985,632**	**$21,976,152**	**$11,250,446**	**$12,257,820**	**$12,666,605**
Applications					
Personnel Services	$0	$0	$0	$0	$0
Operating Expenses	$5,123,723	$5,365,179	$6,029,438	$6,997,613	$5,926,558
Debt	$1,409,923	$1,414,282	$1,413,204	$1,413,204	$1,411,864
Transfers	$10,550,000	$0	$0	$0	$0
Capital Outlay	$6,664,663	$12,557,539	$11,344,500	$7,990,449	$12,372,500
Total Applications	**$23,748,309**	**$19,337,000**	**$18,787,142**	**$16,401,266**	**$19,710,922**

GOVERNMENTAL FUNDS - SOURCES

EXCLUSIVE OF GENERAL FUND

		FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
Special Revenue Funds						
101	Police Education	$9,002	$34,796	$6,100	$46,100	$11,000
102	Special Law Enf. Trust - Local	$2,084	$9,816	$800	$800	$485
103	Special Law Enf. Trust - Federal	$47,590	$8,659	$1,100	$31,100	$465
120	Transportation Improvement	$988,390	$1,852,632	$929,000	$1,129,000	$603,000
121	Infrastructure Surtax	$4,191,145	$4,740,465	$2,776,000	$2,776,000	$3,909,164
130	Solid Waste/Recycling	$3,421,810	$4,476,214	$4,479,754	$4,479,754	$4,634,509
140	Arbor	$121,615	$404,251	$40,000	$40,000	$10,000
150	Transportation Impact Fee	$279,224	($22,411)	$20,000	$20,000	$20,000
151	Police Impact Fee	$75,919	$26,531	$6,000	$6,000	$11,000
152	Fire Impact Fee	$188,210	$128,569	$50,000	$50,000	$60,000
153	Park Impact Fee	$215,745	$54,624	$20,000	$20,000	$14,000
180	Sewer Plant Replacement – ARPA/SRLF	$11,429,208	$6,505,658	$717,000	$1,454,374	$0
		$20,969,942	**$18,219,804**	**$9,045,754**	**$10,053,128**	**$9,273,623**
Special Assessment Funds - TLBD/Tuscawilla III						
160	TLBD Maintenance	$773,802	$608,248	$673,930	$673,930	$815,756
162	Tuscawilla Phase III	$14,218	$14,180	$13,481	$13,481	$13,646
261	TLBD Debt Service	$140,087	$140,237	$138,555	$138,555	$138,655
		$928,107	**$762,665**	**$825,966**	**$825,966**	**$968,057**
Special Assessment Funds - Oak Forest						
161	Oak Forest Maintenance	$67,205	$61,009	$56,726	$56,726	$56,925
		$67,205	**$61,009**	**$56,726**	**$56,726**	**$56,925**
Debt Service Funds						
202	1999/2011 Debt Service	$1,320,054	$1,252,442	$1,285,000	$1,285,000	$1,295,000
		$1,320,054	**$1,252,442**	**$1,285,000**	**$1,285,000**	**$1,295,000**
Capital Project Funds						
301	1999 Construction	$18,826	$8,006	$4,000	$4,000	$0
302	Revolving Rehab	$10,348	$38	$0	$0	$0
303	Public Facilities	$578,671	$1,606,625	$8,000	$8,000	$1,056,000
305	Excellence in Cust Svc Initiative	$92,479	$65,563	$25,000	$25,000	$17,000
		$700,324	**$1,680,232**	**$37,000**	**$37,000**	**$1,073,000**
TOTAL GOVERNMENTAL FUNDS - SOURCES		**$23,985,632**	**$21,976,152**	**$11,250,446**	**$12,257,820**	**$12,666,605**

GOVERNMENTAL FUNDS - APPLICATIONS

EXCLUSIVE OF GENERAL FUND

		FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
Special Revenue Funds						
101	Police Education	$58	$1,000	$12,185	$12,185	$12,185
102	Special Law Enf. Trust - Local	$4,498	$1,500	$9,500	$17,000	$22,000
103	Special Law Enf. Trust - Federal	$54,430	$70,657	$7,500	$7,500	$18,000
120	Transportation Improvement	$1,006,392	$3,450,303	$2,789,180	$2,942,180	$1,905,336
121	Infrastructure Surtax	$3,395,758	$2,275,028	$5,725,000	$2,525,000	$9,011,000
130	Solid Waste/Recycling	$3,374,809	$3,917,915	$3,751,292	$3,751,292	$3,882,391
140	Arbor	$370,575	$620,744	$923,286	$923,286	$392,511
150	Transportation Impact Fee	$757,910	$0	$379,000	$379,000	$379,000
151	Police Impact Fee	$324,923	$0	$0	$0	$0
153	Park Impact Fee	$27,799	$102,710	$200,000	$100,000	$260,000
180	Sewer Plant Replacement – ARPA/SRLF	$10,267,582	$6,325,588	$1,700,000	$2,437,374	$0
		$19,584,734	**$16,765,445**	**$15,496,943**	**$13,094,817**	**$15,882,423**
Special Assessment Funds - TLBD/Tuscawilla III						
160	TLBD Maintenance	$606,255	$780,142	$662,256	$662,256	$744,782
162	Tuscawilla Phase III	$9,252	($7,108)	$15,129	$31,379	$15,170
261	TLBD Debt Service	$134,026	$139,321	$138,937	$138,937	$137,596
		$749,533	**$912,355**	**$816,322**	**$832,572**	**$897,548**
Special Assessment Funds - Oak Forest						
161	Oak Forest Maintenance	$63,236	$66,884	$79,876	$79,876	$79,950
		$63,236	**$66,884**	**$79,876**	**$79,876**	**$79,950**
Debt Service Funds						
202	1999/2011 Debt Service	$1,275,000	$1,275,000	$1,278,501	$1,278,501	$1,278,501
		$1,275,000	**$1,275,000**	**$1,278,501**	**$1,278,501**	**$1,278,501**
Capital Project Funds						
301	1999 Construction	$201,876	$0	$200,000	$200,000	$0
302	Revolving Rehab	$553,548	$0	$0	$0	$0
303	Public Facilites	$1,251,944	$218,027	$715,500	$715,500	$1,467,500
305	Excellence in Cust Svc Initiative	$68,438	$99,289	$200,000	$200,000	$105,000
		$2,075,806	**$317,316**	**$1,115,500**	**$1,115,500**	**$1,572,500**
TOTAL GOVERNMENTAL FUNDS - APPLICATIONS		$23,748,309	$19,337,000	$18,787,142	$16,401,266	$19,710,922
CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS (exclusive of General Fund)						
FUND BALANCE - October 1		$34,019,084	$34,256,407	$26,269,859	$36,895,559	$32,752,113
Appropriation TO (FROM) Fund Balance		$237,323	$2,639,152	($7,536,696)	($4,143,446)	($7,044,317)
FUND BALANCE - September 30		34,256,407	36,895,559	18,733,163	32,752,113	$25,707,796

Police Education 101

Account Number	Account Description	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
351500	Traffic	$7,462	$32,825	$5,100	$45,100	$10,000
369900	Misc Revenue	$42	$0	$0	$0	$0
361100/361300	Investment	$1,498	$1,971	$1,000	$1,000	$1,000
	Total Revenues	$9,002	$34,796	$6,100	$46,100	$11,000
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$9,002**	**$34,796**	**$6,100**	**$46,100**	**$11,000**
	APPLICATIONS					
550525	Operating - Small Tools	$58	$0	$0	$0	$0
555550	Training	$0	$1,000	$12,185	$12,185	$12,185
	Total Operating	$58	$1,000	$12,185	$12,185	$12,185
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL APPLICATIONS	**$58**	**$1,000**	**$12,185**	**$12,185**	**$12,185**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$20,918	$29,862	$52,596	$63,658	$97,573
Appropriation TO (FROM) Fund Balance		$8,944	$33,796	($6,085)	$33,915	($1,185)
FUND BALANCE - September 30		$29,862	$63,658	$46,511	$97,573	$96,388

Sp Law Enforcement Trust (Local) 102

Account Number	Account Description	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
358200	Confiscated Local Law Enf	$0	$8,108	$0	$0	$0
361100/361300	Investment	$2,084	$1,708	$800	$800	$485
	Total Revenues	$2,084	$9,816	$800	$800	$485
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$2,084**	**$9,816**	**$800**	**$800**	**$485**
	APPLICATIONS					
530311	Legal	$0	$0	$2,500	$2,000	$2,500
550520	Operating	$0	$500	$3,500	$4,000	$8,500
550525	Operating - Small Tools	$4,978	$0	$0	$7,500	$7,500
555490	Not Otherwise Classified	($480)	$1,000	$3,500	$3,500	$3,500
	Total Operating	$4,498	$1,500	$9,500	$17,000	$22,000
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL APPLICATIONS	**$4,498**	**$1,500**	**$9,500**	**$17,000**	**$22,000**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$37,057	$34,643	$29,621	$42,959	$26,759
Appropriation TO (FROM) Fund Balance		($2,414)	$8,316	($8,700)	($16,200)	($21,515)
FUND BALANCE - September 30		$34,643	$42,959	$20,921	$26,759	$5,244

Sp Law Enforcement Trust (Fed) 103

Account Number	Account Description	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
355002	Department of Justice	$40,139	$5,649	$0	$30,000	$0
364100	Auction Proceeds	$0	$0	$0	$0	$0
361100/361300	Investment	$7,451	$3,010	$1,100	$1,100	$465
	Total Revenues	$47,590	$8,659	$1,100	$31,100	$465
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$47,590**	**$8,659**	**$1,100**	**$31,100**	**$465**
	APPLICATIONS					
545300	R&M Mach & Equip	$3,700	$0	$0	$0	$0
550520	Operating	$2,000	$2,000	$3,500	$3,500	$4,000
550525	Operating - Small Tools	$8,296	$30,331	$4,000	$4,000	$14,000
	Total Operating	$13,996	$32,331	$7,500	$7,500	$18,000
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$40,434	$38,326	$0	$0	$0
	Total Capital	$40,434	$38,326	$0	$0	$0
	TOTAL APPLICATIONS	**$54,430**	**$70,657**	**$7,500**	**$7,500**	**$18,000**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$107,495	$100,655	$22,096	$38,657	$62,257
	Appropriation TO (FROM) Fund Balance	($6,840)	($61,998)	($6,400)	$23,600	($17,535)
	FUND BALANCE - September 30	$100,655	$38,657	$15,696	$62,257	$44,722

Transportation Improvement - 120

Account Number	Account Description	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
312410	1st Loc Op Fuel	$600,066	$585,993	$580,000	$580,000	$570,000
331390	Federal Grant - Other Phys. Environ.	$0	$149,821	$0	$0	$0
337400	Grant - Transportation	$0	$874,318	$250,000	$450,000	$0
361100/361300	Investment	$388,324	$242,500	$99,000	$99,000	$33,000
	Total Revenues	$988,390	$1,852,632	$929,000	$1,129,000	$603,000
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$988,390**	**$1,852,632**	**$929,000**	**$1,129,000**	**$603,000**
	APPLICATIONS					
530314	Consulting	$0	$10,481	$35,000	$188,000	$35,000
540430	Utilities	$11,396	$9,922	$11,400	$11,400	$11,400
545270	R&M Infra - Grounds	$30,869	$34,130	$31,625	$41,625	$66,625
545300	R&M Mach & Equip	$32,919	$3,896	$27,000	$17,000	$31,000
545400	R&M Transportation	$9,250	$0	$25,000	$25,000	$25,000
545410	R&M Trans - Roads	$6,589	$6,495	$17,600	$17,600	$20,000
545411	R&M Trans - Striping	$9,208	$1,500	$25,000	$25,000	$25,000
545412	R&M Trans - Traffic Control	$50,012	$32,220	$45,600	$45,600	$60,856
545420	R&M Trans - Sidewalks	$195,881	$402,099	$300,000	$300,000	$400,000
550525	Operating - Small Tools	$3,901	$11,136	$18,220	$18,220	$27,720
580820	Grants/Aids - Private	$1,305	$0	$2,735	$2,735	$2,735
	Total Operating	$351,330	$511,879	$539,180	$692,180	$705,336
591121	To Road Improvement	$550,000	$0	$0	$0	$0
	Total Transfers	$550,000	$0	$0	$0	$0
560650	Construction In Progress	$105,062	$2,938,424	$2,250,000	$2,250,000	$1,200,000
	Total Capital	$105,062	$2,938,424	$2,250,000	$2,250,000	$1,200,000
	TOTAL APPLICATIONS	**$1,006,392**	**$3,450,303**	**$2,789,180**	**$2,942,180**	**$1,905,336**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$6,547,822	$6,529,820	$3,514,754	$4,932,149	$3,118,969
Appropriation TO (FROM) Fund Balance		($18,002)	($1,597,671)	($1,860,180)	($1,813,180)	($1,302,336)
FUND BALANCE - September 30		$6,529,820	$4,932,149	$1,654,574	$3,118,969	$1,816,633

Infrastructure Surtax (prev Road Improvements) 121

2nd, 3rd, and 4th Generation

Division Number	Account Description	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
4130	Infrastructure (3rd Gen)	$4,191,145	$2,226,730	$150,000	$150,000	$100,000
4140	Infrastructure (4th Gen)	$0	$2,513,735	$2,626,000	$2,626,000	$3,809,164
	TOTAL SOURCES	**$4,191,145**	**$4,740,465**	**$2,776,000**	**$2,776,000**	**$3,909,164**
	APPLICATIONS					
4120	Road Improvements (2nd Gen)	$0	$0	$0	$0	$0
4130	Infrastructure (3rd Gen)	$3,395,758	$2,266,094	$4,725,000	$1,525,000	$4,881,000
4140	Infrastructure (4th Gen)	$0	$8,934	$1,000,000	$1,000,000	$4,130,000
	TOTAL APPLICATIONS	**$3,395,758**	**$2,266,094**	**$5,725,000**	**$2,525,000**	**$9,011,000**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$9,043,996	$9,839,383	$9,157,551	$12,304,820	$12,555,820
Appropriation TO (FROM) Fund Balance		$795,387	$2,465,437	($2,949,000)	$251,000	($5,101,836)
FUND BALANCE - September 30		$9,839,383	$12,304,820	$6,208,551	$12,555,820	$7,453,984

Infrastructure Surtax 121
Infrastructure - 4130
3rd Generation

Account Number	Account Description	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
312600	Discretionary Sales Surtax	$3,065,232	$1,120,002	$0	$0	$0
361100/361300	Investment	$575,913	$447,868	$150,000	$150,000	$100,000
	Total Revenues	$3,641,145	$1,567,870	$150,000	$150,000	$100,000
381120	From Transportation Improvement	$550,000	$0	$0	$0	$0
381411	From Stormwater Utility	$0	$658,860	$0	$0	$0
	Total Transfers	$550,000	$658,860	$0	$0	$0
	TOTAL SOURCES	**$4,191,145**	**$2,226,730**	**$150,000**	**$150,000**	**$100,000**
	APPLICATIONS					
530314	Consulting	$537,395	($155,604)	$25,000	$816,425	$50,000
	Total Operating	$537,395	($155,604)	$25,000	$816,425	$50,000
	Total Transfers	$0	$0	$0	$0	$0
560610	Land	$0	$0	$0	$0	$0
560641	Mach & Equip - Vehicles	$0	$0	$0	$0	$300,000
560650	Construction In Progress	$2,858,363	$2,421,698	$4,700,000	$708,575	$4,531,000
	Total Capital	$2,858,363	$2,421,698	$4,700,000	$708,575	$4,831,000
	TOTAL APPLICATIONS	**$3,395,758**	**$2,266,094**	**$4,725,000**	**$1,525,000**	**$4,881,000**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$9,043,996	$9,839,383	$7,903,551	$9,800,019	$8,425,019
Appropriation TO (FROM) Fund Balance		$795,387	($39,364)	($4,575,000)	($1,375,000)	($4,781,000)
FUND BALANCE - September 30		$9,839,383	$9,800,019	$3,328,551	$8,425,019	$3,644,019

Infrastructure Surtax 121
Infrastructure - 4140
4th Generation

Account Number	Account Description	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
312600	Discretionary Sales Surtax	$0	$2,513,735	$2,580,000	$2,580,000	$3,709,164
361100/361300	Investment	$0	$0	$46,000	$46,000	$100,000
	Total Revenues	$0	$2,513,735	$2,626,000	$2,626,000	$3,809,164
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$0**	**$2,513,735**	**$2,626,000**	**$2,626,000**	**$3,809,164**
	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	$8,934	$1,000,000	$1,000,000	$4,130,000
	Total Capital	$0	$8,934	$1,000,000	$1,000,000	$4,130,000
	TOTAL APPLICATIONS	**$0**	**$8,934**	**$1,000,000**	**$1,000,000**	**$4,130,000**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$0	$0	$1,254,000	$2,504,801	$4,130,801
Appropriation TO (FROM) Fund Balance		$0	$2,504,801	$1,626,000	$1,626,000	($320,836)
FUND BALANCE - September 30		$0	$2,504,801	$2,880,000	$4,130,801	$3,809,965

Solid Waste / Recycling - 130

Account Number	Account Description	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
331340	Federal Grant - Garbage / Solid Waste	$0	$294,626	$0	$0	$0
338200	Environmental Rev Share	$51,686	$53,858	$55,800	$55,800	$55,800
343400	Garbage / Solid Waste	$3,245,205	$4,041,557	$4,401,698	$4,401,698	$4,508,709
343420	Recycle Bin Revenue	$1,974	$2,154	$2,256	$2,256	$0
361100/361300	Investment	$122,945	$84,019	$20,000	$20,000	$70,000
	Total Revenues	$3,421,810	$4,476,214	$4,479,754	$4,479,754	$4,634,509
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$3,421,810**	**$4,476,214**	**$4,479,754**	**$4,479,754**	**$4,634,509**
	APPLICATIONS					
530314	Consulting	$4,030	$16,114	$3,987	$3,987	$3,987
530341	Other Svcs - Contract / Admin	$129,783	$129,706	$129,624	$129,624	$129,623
530910	Emergency/Recovery Services	$0	$373,756	$0	$0	$0
540435	Disposal (includes landfill)	$3,233,986	$3,389,783	$3,605,681	$3,605,681	$3,736,781
550520	Operating	$7,010	$8,556	$12,000	$12,000	$12,000
	Total Operating	$3,374,809	$3,917,915	$3,751,292	$3,751,292	$3,882,391
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL APPLICATIONS	**$3,374,809**	**$3,917,915**	**$3,751,292**	**$3,751,292**	**$3,882,391**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$1,816,258	$1,863,259	$1,451,938	$2,421,558	$3,150,020
Appropriation TO (FROM) Fund Balance		$47,001	$558,299	$728,462	$728,462	$752,118
FUND BALANCE - September 30		$1,863,259	$2,421,558	$2,180,400	$3,150,020	$3,902,138
	Fund Balance Detail:					
	ACFR Storm Reserve (Assigned)	$1,935,049	$1,843,769		$1,843,769	$1,843,769
	ACFR Solid Waste (Committed)	($71,790)	$577,789		$1,306,251	$2,058,369

Arbor 140

Account Number	Account Description	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
316010	Arbor License	$570	$1,330	$0	$0	$0
322910	Arbor Permits	$400	$25	$0	$0	$0
354100	Arbor Fine	$3,000	$329,100	$0	$0	$0
361100/361300	Investment	$116,197	$73,796	$40,000	$40,000	$10,000
366000	Misc Private Donations	$1,448	$0	$0	$0	$0
	Total Revenues	$121,615	$404,251	$40,000	$40,000	$10,000
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$121,615**	**$404,251**	**$40,000**	**$40,000**	**$10,000**
	APPLICATIONS					
530314	Consulting	$0	$2,371	$0	$0	$5,000
530341	Other Svcs - Contract / Admin	$18,511	$18,511	$18,511	$18,511	$18,511
545270	R&M Infra - Grounds	$153,865	$354,219	$850,000	$850,000	$320,000
550520	Operating	$69,900	$68,235	$49,000	$49,000	$49,000
550525	Operating - Small Tools	$284	$946	$5,000	$5,000	$0
555480	Promotional / Advertising	$165	$692	$775	$775	$0
555550	Training	$215	$0	$0	$0	$0
	Total Operating	$242,940	$444,974	$923,286	$923,286	$392,511
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$127,635	$0	$0	$0	$0
560641	Mach & Equip - Vehicles	$0	$175,770	$0	$0	$0
	Total Capital	$127,635	$175,770	$0	$0	$0
	TOTAL APPLICATIONS	**$370,575**	**$620,744**	**$923,286**	**$923,286**	**$392,511**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$2,073,009	$1,824,049	$1,019,172	$1,607,556	$724,270
	Appropriation TO (FROM) Fund Balance	($248,960)	($216,493)	($883,286)	($883,286)	($382,511)
	FUND BALANCE - September 30	$1,824,049	$1,607,556	$135,886	$724,270	$341,759

Transportation Impact 150

Account Number	Account Description	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
324310	Transportation - Residential	$206,806	($99,583)	$0	$0	$0
324320	Transportation - Commercial	($68,681)	$0	$0	$0	$0
361100/361300	Investment	$141,099	$77,172	$20,000	$20,000	$20,000
	Total Revenues	$279,224	($22,411)	$20,000	$20,000	$20,000
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$279,224**	**($22,411)**	**$20,000**	**$20,000**	**$20,000**
	APPLICATIONS					
	Total Operating	$0	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
560650	Construction In Progress	$757,910	$0	$379,000	$379,000	$379,000
	Total Capital	$757,910	$0	$379,000	$379,000	$379,000
	TOTAL APPLICATIONS	**$757,910**	**$0**	**$379,000**	**$379,000**	**$379,000**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$2,260,548	$1,781,862	$1,436,863	$1,759,451	$1,400,451
Appropriation TO (FROM) Fund Balance		($478,686)	($22,411)	($359,000)	($359,000)	($359,000)
FUND BALANCE - September 30		$1,781,862	$1,759,451	$1,077,863	$1,400,451	$1,041,451

Police Impact 151

Account Number	Account Description	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
324110	Public Safety - Residential	$28,325	$3,025	$0	$0	$0
324120	Public Safety - Commercial	$1	$0	$0	$0	$0
361100/361300	Investment	$47,593	$23,506	$6,000	$6,000	$11,000
	Total Revenues	$75,919	$26,531	$6,000	$6,000	$11,000
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$75,919**	**$26,531**	**$6,000**	**$6,000**	**$11,000**
	APPLICATIONS					
	Total Operating	$0	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$15,341	$0	$0	$0	$0
560641	Mach & Equip - Vehicles	$309,582	$0	$0	$0	$0
	Total Capital	$324,923	$0	$0	$0	$0
	TOTAL APPLICATIONS	**$324,923**	**$0**	**$0**	**$0**	**$0**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$811,139	$562,135	$515,710	$588,666	$594,666
Appropriation TO (FROM) Fund Balance		($249,004)	$26,531	$6,000	$6,000	$11,000
FUND BALANCE - September 30		$562,135	$588,666	$521,710	$594,666	$605,666

Fire Impact - 152

Account Number	Account Description	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
324110	Public Safety - Residential	$17,716	$1,892	$0	$0	$0
324120	Public Safety - Commercial	$1	$58	$0	$0	$0
361100/361300	Investment	$170,493	$126,619	$50,000	$50,000	$60,000
	Total Revenues	$188,210	$128,569	$50,000	$50,000	$60,000
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$188,210**	**$128,569**	**$50,000**	**$50,000**	**$60,000**
	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		$2,772,870	$2,961,080	$3,017,080	$3,089,649	$3,139,649
Appropriation TO (FROM) Fund Balance		$188,210	$128,569	$50,000	$50,000	$60,000
FUND BALANCE - September 30		$2,961,080	$3,089,649	$3,067,080	$3,139,649	$3,199,649

Park Impact 153

Account Number	Account Description	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
324610	Culture / Recreation - Residential	$171,495	$18,315	$0	$0	$0
361100/361300	Investment	$44,250	$36,309	$20,000	$20,000	$14,000
	Total Revenues	$215,745	$54,624	$20,000	$20,000	$14,000
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$215,745**	**$54,624**	**$20,000**	**$20,000**	**$14,000**
	APPLICATIONS					
	Total Operating	$0	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
560650	Construction In Progress	$27,799	$102,710	$200,000	$100,000	$260,000
	Total Capital	$27,799	$102,710	$200,000	$100,000	$260,000
	TOTAL APPLICATIONS	**$27,799**	**$102,710**	**$200,000**	**$100,000**	**$260,000**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$692,775	$880,721	$192,721	$832,635	$752,635
	Appropriation TO (FROM) Fund Balance	$187,946	($48,086)	($180,000)	($80,000)	($246,000)
	FUND BALANCE - September 30	$880,721	$832,635	$12,721	$752,635	$506,635

Special Assessment - TLBD Maint 160

Assess Rate/Unit - $193
Legal Maximum - $220

Account Number	Account Description	$120 FY 23/24 Actual	$120 FY 24/25 Actual	$128 Original FY 25/26 Budget	$128 Revised FY 25/26 Budget	$193 FY 26/27 Budget
	SOURCES					
325200	Charges for Services	$543,212	$542,988	$672,130	$672,130	$810,756
369301	Settlement Insurance Proceeds	$208,089	$48,427	$0	$0	$0
361100/361300	Investment	$22,501	$16,833	$1,800	$1,800	$5,000
	Total Revenues	$773,802	$608,248	$673,930	$673,930	$815,756
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$773,802**	**$608,248**	**$673,930**	**$673,930**	**$815,756**
	APPLICATIONS					
530340	Other Svcs	$0	$0	$3,360	$3,360	$4,032
530341	Other Svcs - Contract / Admin	$65,568	$86,392	$64,426	$64,426	$64,591
540430	Utilities	$47,264	$62,791	$74,340	$74,340	$80,759
540434	Streetlights	$249,541	$203,461	$243,396	$243,396	$243,396
545210	R&M Infra - Fountains	$21,908	$23,540	$21,496	$21,496	$21,496
545270	R&M Infra - Grounds	$142,478	$154,412	$255,238	$255,238	$330,508
555480	Promotional / Advertising	$347	$0	$0	$0	$0
	Total Operating	$527,106	$530,596	$662,256	$662,256	$744,782
	Total Transfers	$0	$0	$0	$0	$0
560650	Construction In Progress	$79,149	$249,546	$0	$0	$0
	Total Capital	$79,149	$249,546	$0	$0	$0
	TOTAL APPLICATIONS	**$606,255**	**$780,142**	**$662,256**	**$662,256**	**$744,782**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$168,549	$336,096	$57,014	$164,202	$175,876
	Appropriation TO (FROM) Fund Balance	$167,547	($171,894)	$11,674	$11,674	$70,974
	FUND BALANCE - September 30	$336,096	$164,202	$68,688	$175,876	$246,850

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 23/24 Actual	$36 FY 24/25 Actual	$36 Original FY 25/26 Budget	$36 Revised FY 25/26 Budget	$36 FY 26/27 Budget
	SOURCES					
325100	Capital Improvement	$105,408	$113,281	$137,955	$137,955	$137,955
325300	Prepayments	($9)	$0	$0	$0	$0
369900	Misc Revenue	$7,818	$3,460	$0	$0	$0
361100/361300	Investment	$26,870	$23,496	$600	$600	$700
	Total Revenues	$140,087	$140,237	$138,555	$138,555	$138,655
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$140,087**	**$140,237**	**$138,555**	**$138,555**	**$138,655**
	APPLICATIONS					
530341	Other Svcs - Contract / Admin	$3,314	$4,250	$4,945	$4,945	$4,945
	Total Operating	$3,314	$4,250	$4,945	$4,945	$4,945
	Total Transfers	$0	$0	$0	$0	$0
570710	Principal	$105,408	$113,321	$115,967	$115,967	$118,435
570720	Interest	$25,304	$21,750	$18,025	$18,025	$14,216
	Total Debt Service	$130,712	$135,071	$133,992	$133,992	$132,651
	Total Capital	$0	$0	$0	$0	$0
	TOTAL APPLICATIONS	**$134,026**	**$139,321**	**$138,937**	**$138,937**	**$137,596**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$27,571	$33,632	$33,917	$34,548	$34,166
	Appropriation TO (FROM) Fund Balance	$6,061	$916	($382)	($382)	$1,059
	FUND BALANCE - September 30	$33,632	$34,548	$33,535	$34,166	$35,225

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 - $83.04

Account Number	Account Description	$60 FY 23/24 Actual	$60 FY 24/25 Actual	$60 Original FY 25/26 Budget	$60 Revised FY 25/26 Budget	$60 FY 26/27 Budget
	SOURCES					
325200	Charges for Services	$55,644	$55,639	$55,726	$55,726	$55,725
369301	Settlement Insurance Proceeds	$4,600	$0	$0	$0	$0
361100/361300	Investment	$6,961	$5,370	$1,000	$1,000	$1,200
	Total Revenues	$67,205	$61,009	$56,726	$56,726	$56,925
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$67,205**	**$61,009**	**$56,726**	**$56,726**	**$56,925**
	APPLICATIONS					
530340	Other Svcs	$0	$0	$281	$281	$281
530341	Other Svcs - Contract / Admin	$16,331	$29,715	$13,540	$13,540	$13,615
540430	Utilities	$9,700	$10,000	$13,524	$13,524	$13,524
545270	R&M Infra - Grounds	$37,205	$27,169	$52,531	$52,531	$52,530
	Total Operating	$63,236	$66,884	$79,876	$79,876	$79,950
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL APPLICATIONS	**$63,236**	**$66,884**	**$79,876**	**$79,876**	**$79,950**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$99,099	$103,068	$63,065	$97,193	$74,043
	Appropriation TO (FROM) Fund Balance	$3,969	($5,875)	($23,150)	($23,150)	($23,025)
	FUND BALANCE - September 30	$103,068	$97,193	$39,915	$74,043	$51,018

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 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
1521	Capital Division	$5,889	$5,893	$5,896	$5,896	$5,896
1522	Maintenance Division	$8,329	$8,287	$7,585	$7,585	$7,750
	TOTAL SOURCES	**$14,218**	**$14,180**	**$13,481**	**$13,481**	**$13,646**
	APPLICATIONS					
1521	Capital Division	$6,124	$6,036	$6,066	$6,066	$6,107
1522	Maintenance Division	$3,128	($13,144)	$9,063	$25,313	$9,063
	TOTAL APPLICATIONS	**$9,252**	**($7,108)**	**$15,129**	**$31,379**	**$15,170**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$5,012	$9,978	$8,100	$31,266	$13,368
	Appropriation TO (FROM) Fund Balance	$4,966	$21,288	($1,648)	($17,898)	($1,524)
	FUND BALANCE - September 30	$9,978	$31,266	$6,452	$13,368	$11,844
	Internal Loan to General Fund	($33,091)	($29,807)			
	Per ACFR	($23,113)	$1,459			

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 23/24 Actual	$85 FY 24/25 Actual	$88 Original FY 25/26 Budget	$88 Revised FY 25/26 Budget	$88 FY 26/27 Budget
	SOURCES					
325100	Capital Improvement	$5,889	$5,893	$5,896	$5,896	$5,896
	Total Revenues	$5,889	$5,893	$5,896	$5,896	$5,896
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$5,889**	**$5,893**	**$5,896**	**$5,896**	**$5,896**
	APPLICATIONS					
530341	Other Svcs - Contract / Admin	$1,913	$1,825	$1,855	$1,855	$1,895
	Total Operating	$1,913	$1,825	$1,855	$1,855	$1,895
570710	Principal	$3,195	$3,284	$3,376	$3,376	$3,471
570720	Interest	$1,016	$927	$835	$835	$741
	Total Debt Service	$4,211	$4,211	$4,211	$4,211	$4,212
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL APPLICATIONS	**$6,124**	**$6,036**	**$6,066**	**$6,066**	**$6,107**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$1,304	$1,069	$846	$926	$756
	Appropriation TO (FROM) Fund Balance	($235)	($143)	($170)	($170)	($211)
	FUND BALANCE - September 30	$1,069	$926	$676	$756	$545
	Internal Loan to General Fund	($33,091)	($29,807)			
	per 9/30 ACFR	($32,022)	($28,881)			

Special Assessment - Tuscawilla III 162

Maintenance 1522

Assess Rate/Unit -	$87					
Legal Maximum -	$87					
		$87	$87	$87	$87	$87
Account Number	**Account Description**	**FY 23/24 Actual**	**FY 24/25 Actual**	**Original FY 25/26 Budget**	**Revised FY 25/26 Budget**	**FY 26/27 Budget**
	SOURCES					
325200	Charges for Services	$7,485	$7,492	$7,500	$7,500	$7,500
361100/361300	Investment	$844	$795	$85	$85	$250
	Total Revenues	$8,329	$8,287	$7,585	$7,585	$7,750
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$8,329**	**$8,287**	**$7,585**	**$7,585**	**$7,750**
	APPLICATIONS					
530341	Other Svcs - Contract / Admin	$2,403	$2,315	$2,353	$2,353	$2,353
540432	Water/Sewer	$725	$791	$960	$960	$960
545270	R&M Infra - Grounds	$0	($16,250)	$5,750	$22,000	$5,750
	Total Operating	$3,128	($13,144)	$9,063	$25,313	$9,063
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL APPLICATIONS	**$3,128**	**($13,144)**	**$9,063**	**$25,313**	**$9,063**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$3,708	$8,909	$7,254	$30,340	$12,612
Appropriation TO (FROM) Fund Balance		$5,201	$21,431	($1,478)	($17,728)	($1,313)
FUND BALANCE - September 30		$8,909	$30,340	$5,776	$12,612	$11,299

Sewer Plant Replacement (ARPA/SRLF) 180

Account Number		Account Description	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
		SOURCES					
332390		ARPA - Other Physical Environment	$10,251,757	$6,137,207	$683,000	$1,420,374	$0
361100		Interest / Other Earnings	$1,177,451	$368,451	$34,000	$34,000	$0
384000	SRLF	Debt Proceeds	$0	$0	$0	$0	$0
		Total Revenues	$11,429,208	$6,505,658	$717,000	$1,454,374	$0
		Total Transfers	$0	$0	$0	$0	$0
		TOTAL SOURCES	**$11,429,208**	**$6,505,658**	**$717,000**	**$1,454,374**	**$0**
		APPLICATIONS					
		Total Operating	$0	$0	$0	$0	$0
591001		To General Fund	$10,000,000	$0	$0	$0	$0
		Total Transfers	$10,000,000	$0	$0	$0	$0
560650		Construction In Progress	$267,582	$6,325,588	$1,700,000	$2,437,374	$0
		Total Capital	$267,582	$6,325,588	$1,700,000	$2,437,374	$0
		TOTAL APPLICATIONS	**$10,267,582**	**$6,325,588**	**$1,700,000**	**$2,437,374**	**$0**
CHANGE IN FUND BALANCE							
FUND BALANCE - October 1			$559,226	$1,720,852	$1,742,853	$1,900,922	$917,922
Appropriation TO (FROM) Fund Balance			$1,161,626	$180,070	($983,000)	($983,000)	$0
FUND BALANCE - September 30			$1,720,852	$1,900,922	$759,853	$917,922	$917,922
		Available ARPA Proceeds (Deferred Revenue)	$8,428,194	$2,290,987		$0	
			$10,149,046	$4,191,909		$917,922	

1999/2011 Debt Service 202

1999 Series Improvement Refunding Revenue Bonds - US Bank

Account Number	Account Description	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
361100/361300	Investment	$30,054	$37,442	$10,000	$10,000	$20,000
	Total Revenues	$30,054	$37,442	$10,000	$10,000	$20,000
381001	From General Fund	$1,290,000	$1,215,000	$1,275,000	$1,275,000	$1,275,000
	Total Transfers	$1,290,000	$1,215,000	$1,275,000	$1,275,000	$1,275,000
	TOTAL SOURCES	**$1,320,054**	**$1,252,442**	**$1,285,000**	**$1,285,000**	**$1,295,000**
	APPLICATIONS					
530314	Consulting	$0	$0	$3,500	$3,500	$3,500
	Total Operating	$0	$0	$3,500	$3,500	$3,500
	Total Transfers	$0	$0	$0	$0	$0
570710	Principal	$331,130	$312,413	$295,456	$295,456	$278,677
570720	Interest	$943,870	$962,587	$979,545	$979,545	$996,324
	Total Debt Service	$1,275,000	$1,275,000	$1,275,001	$1,275,001	$1,275,001
	Total Capital	$0	$0	$0	$0	$0
	TOTAL APPLICATIONS	**$1,275,000**	**$1,275,000**	**$1,278,501**	**$1,278,501**	**$1,278,501**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$1,290,964	$1,336,018	$1,292,514	$1,313,460	$1,319,959
Appropriation TO (FROM) Fund Balance		$45,054	($22,558)	$6,499	$6,499	$16,499
FUND BALANCE - September 30*		$1,336,018	$1,313,460	$1,299,013	$1,319,959	$1,336,458

* 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 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
361100/361300	Investment	$18,826	$8,006	$4,000	$4,000	$0
	Total Revenues	$18,826	$8,006	$4,000	$4,000	$0
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$18,826**	**$8,006**	**$4,000**	**$4,000**	**$0**
	APPLICATIONS					
	Total Operating	$0	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
560650	Construction In Progress	$201,876	$0	$200,000	$200,000	$0
	Total Capital	$201,876	$0	$200,000	$200,000	$0
	TOTAL APPLICATIONS	**$201,876**	**$0**	**$200,000**	**$200,000**	**$0**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$396,340	$213,290	$215,291	$221,296	$25,296
Appropriation TO (FROM) Fund Balance		($183,050)	$8,006	($196,000)	($196,000)	$0
FUND BALANCE - September 30		$213,290	$221,296	$19,291	$25,296	$25,296

Revolving Rehab 302

Account Number	Account Description	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
361100/361300	Investment	$10,348	$38	$0	$0	$0
	Total Revenues	$10,348	$38	$0	$0	$0
381303	From Public Facilities	$0	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$10,348**	**$38**	**$0**	**$0**	**$0**
	APPLICATIONS					
	Total Operating	$0	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
560650	Construction In Progress	$553,548	$0	$0	$0	$0
	Total Capital	$553,548	$0	$0	$0	$0
	TOTAL APPLICATIONS	**$553,548**	**$0**	**$0**	**$0**	**$0**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$544,081	$881	$881	$919	$919
Appropriation TO (FROM) Fund Balance		($543,200)	$38	$0	$0	$0
FUND BALANCE - September 30		$881	$919	$881	$919	$919

Public Facilities - Capital Projects 303

Account Number	Account Description	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
337300	Grant - Physical Environment	$0	$0	$0	$0	$1,000,000
361100/361300	Investment	$158,671	$106,625	$8,000	$8,000	$56,000
	Total Revenues	$158,671	$106,625	$8,000	$8,000	$1,056,000
381001	From General Fund	$420,000	$1,500,000	$0	$0	$0
	Total Transfers	$420,000	$1,500,000	$0	$0	$0
	TOTAL SOURCES	**$578,671**	**$1,606,625**	**$8,000**	**$8,000**	**$1,056,000**
	APPLICATIONS					
530314	Consulting	$0	$20,773	$0	$0	$0
	Total Operating	$0	$20,773	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$114,695	$0	$60,000	$60,000	$60,000
560650	Construction In Progress	$1,137,249	$197,254	$655,500	$655,500	$1,407,500
	Total Capital	$1,251,944	$197,254	$715,500	$715,500	$1,467,500
	TOTAL APPLICATIONS	**$1,251,944**	**$218,027**	**$715,500**	**$715,500**	**$1,467,500**
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		$3,178,938	$2,505,665	$1,079,666	$3,894,263	$3,186,763
Appropriation TO (FROM) Fund Balance		($673,273)	$1,388,598	($707,500)	($707,500)	($411,500)
FUND BALANCE - September 30		$2,505,665	$3,894,263	$372,166	$3,186,763	$2,775,263

Excellence in Customer Service Initiative Capital Project 305

Account Number	Account Description	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
361100/361300	Investment	$92,479	$65,563	$25,000	$25,000	$17,000
	Total Revenues	$92,479	$65,563	$25,000	$25,000	$17,000
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$92,479**	**$65,563**	**$25,000**	**$25,000**	**$17,000**
	APPLICATIONS					
	Total Operating	$0	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$54,951	$0	$0	$0	$0
560642	Mach & Equip - Data Proc	$13,487	$58,780	$0	$0	$0
560650	Construction In Progress	$0	$40,509	$200,000	$200,000	$105,000
	Total Capital	$68,438	$99,289	$200,000	$200,000	$105,000
	TOTAL APPLICATIONS	**$68,438**	**$99,289**	**$200,000**	**$200,000**	**$105,000**
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	$1,565,417	$1,589,458	$1,366,456	$1,555,732	$1,380,732
	Appropriation TO (FROM) Fund Balance	$24,041	($33,726)	($175,000)	($175,000)	($88,000)
	FUND BALANCE - September 30	$1,589,458	$1,555,732	$1,191,456	$1,380,732	$1,292,732

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ENTERPRISE FUNDS

Enterprise Funds

Overview

	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
Sources					
Revenues	$20,477,769	$24,027,956	$29,017,636	$29,017,636	$67,057,938
Transfers In	$10,000,000	$2,000,000	$0	$0	$0
Total Sources	**$30,477,769**	**$26,027,956**	**$29,017,636**	**$29,017,636**	**$67,057,938**
Applications					
Personnel Services	$3,053,164	$2,316,265	$3,562,184	$3,562,184	$4,331,616
Operating	$10,358,055	$11,358,819	$12,910,844	$12,882,044	$13,731,804
Debt	$995,823	$964,358	$2,378,938	$2,378,938	$2,384,415
Transfers	$751,268	$1,540,813	$814,908	$814,908	$855,696
Capital	$2,361,006	$4,352,194	$14,630,000	$14,658,800	$49,020,000
Total Applications	**$17,519,316**	**$20,532,449**	**$34,296,874**	**$34,296,874**	**$70,323,531**
Less Capitalized Applications	($3,280,963)	($5,246,262)			
Total Non-Capital Applications	$14,238,353	$15,286,187			

Enterprise Funds - Recap

FUND	FUND NAME	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
410	Water & Sewer Utility	$27,163,371	$18,994,847	$25,523,580	$25,523,580	$61,611,798
412	W&S - Service Availability	$631,956	$477,405	$480,000	$480,000	$1,100,000
420	Development Services	$1,442,853	$1,256,493	$1,132,000	$1,132,000	$1,204,300
411	Stormwater	$1,239,589	$5,299,211	$1,882,056	$1,882,056	$3,141,840
	TOTAL SOURCES	**$30,477,769**	**$26,027,956**	**$29,017,636**	**$29,017,636**	**$67,057,938**
	APPLICATIONS					
410	Water & Sewer Utility	$11,276,740	$10,442,668	$28,474,629	$28,474,629	$63,041,149
412	W&S - Service Availability	$0	$0	$1,000,000	$1,000,000	$1,030,000
420	Development Services	$1,677,398	$1,696,043	$2,813,660	$2,813,660	$3,025,738
411	Stormwater	$1,284,215	$2,979,559	$2,008,585	$2,008,585	$3,226,644
	TOTAL APPLICATIONS	**$14,238,353**	**$15,118,270**	**$34,296,874**	**$34,296,874**	**$70,323,531**

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
FUND EQUITY - October 1	$56,539,189	$68,540,993	$28,128,614	$38,723,577	$33,444,339
Appropriation TO (FROM) Fund Equity	$16,239,416	$10,909,686	($5,279,238)	($5,279,238)	($3,265,593)
FUND EQUITY - September 30	$72,778,605	$79,450,679	$22,849,376	$33,444,339	$30,178,746
Non-Cash Adjustments	($4,237,612)	($4,282,734)			
Total Net Assets per ACFR	68,540,993	75,167,945			

Water & Sewer Utility 410 / Service Availability 412

Overview

	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
Sources					
Revenues	$17,795,327	$19,472,252	$26,003,580	$26,003,580	$62,711,798
Transfers In	$10,000,000	$0	$0	$0	$0
Total Sources	**$27,795,327**	**$19,472,252**	**$26,003,580**	**$26,003,580**	**$62,711,798**
Applications					
Personnel Services	$1,747,916	$1,275,150	$2,005,993	$2,005,993	$2,209,479
Operating Expenses	$8,701,690	$8,383,192	$10,004,790	$10,109,590	$10,330,559
Debt	$995,823	$964,358	$2,378,938	$2,378,938	$2,384,415
Transfers	$751,268	$881,953	$814,908	$814,908	$855,696
Capital Outlay	$2,061,495	$4,303,949	$14,270,000	$14,165,200	$48,291,000
Total Applications	**$14,258,192**	**$15,808,602**	**$29,474,629**	**$29,474,629**	**$64,071,149**
Less Capitalized Applications	($2,981,452)	($5,198,017)			
Total Non-Capital Applications	$11,276,740	$10,610,585			

Water & Sewer Operations - 3600

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

Water & Sewer Operations - Part Time - 3600

Meter Reader			0.73		1.46
Maintenance Worker	0.73	0.73			
Total	0.73	0.73	0.73		1.46
TOTAL PART-TIME PERSONNEL	**0.73**	**0.73**	**0.73**		**1.46**

Water Sewer Utility 410 / Service Availability 412

Fund Recap

	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
SOURCES					
Operating Revenues	$15,753,160	$17,439,162	$18,621,580	$18,621,580	$20,369,798
Non-Operating Revenues and Transfers	$11,410,211	$1,555,685	$6,902,000	$6,902,000	$41,242,000
Service Availability Fund	$631,956	$477,405	$480,000	$480,000	$1,100,000
TOTAL SOURCES	**$27,795,327**	**$19,472,252**	**$26,003,580**	**$26,003,580**	**$62,711,798**
APPLICATIONS					
Operations	$11,276,740	$10,442,668	$28,474,629	$28,474,629	$63,041,149
Service Availability Fund	$0	$0	$1,000,000	$1,000,000	$1,030,000
TOTAL APPLICATIONS	**$11,276,740**	**$10,442,668**	**$29,474,629**	**$29,474,629**	**$64,071,149**

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
FUND EQUITY - October 1	$41,937,636	$54,851,756	$24,264,619	$31,398,033	$27,926,984
Appropriation TO (FROM) Fund Equity	$16,518,587	$9,029,584	($3,471,049)	($3,471,049)	($1,359,351)
FUND EQUITY - September 30	$58,456,223	$63,881,340	$20,793,570	$27,926,984	$26,567,633
Non-cash Adjustments	($3,604,467)	($3,925,279)			
Total Net Assets per ACFR	$54,851,756	$59,956,061			

Total Net Assets Consist of (Estimated):
Cash and Investments - $40,937,758
Other Current Assets - $740,039
Restricted Investments - $856,156
Net Deferred Flow (pension/OPEB) - $ 955,292
Current Liabilities - ($ 4,933,504)
Noncurrent Liabilities - ($12,165,148)
Capital Assets (net of related debt) - $26,878,583

Water & Sewer Utility 410

Sources

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
Operating:						
331490	Federal Grant - Other Transportation	$0	$240,680	$0	$0	$0
343300	Water Supply	$4,807,566	$5,467,399	$5,940,480	$5,940,480	$6,237,504
343500	Sewer / Waste Water	$8,523,454	$10,636,373	$11,525,760	$11,525,760	$12,908,851
343700	Reclaimed Water	$790,780	$841,419	$908,040	$908,040	$976,143
343910	Meter	$28,021	$30,876	$25,000	$25,000	$25,000
343920	Penalties (Late)	$122,580	$109,758	$120,000	$120,000	$120,000
343925	Application	$29,720	$29,080	$30,000	$30,000	$30,000
343930	Turn Off / 0n	$60,625	$68,080	$60,000	$60,000	$60,000
343935	Tampering	$475	$570	$0	$0	$0
343940	Inspection	$2,800	$1,840	$2,300	$2,300	$2,300
343945	NSF	$17,011	$14,793	$10,000	$10,000	$10,000
369300/369301	Settlements & Collections	$74,674	$282	$0	$0	$0
369900	Misc Revenue	$1,295,454	($1,988)	$0	$0	$0
	Operating Revenues	$15,753,160	$17,439,162	$18,621,580	$18,621,580	$20,369,798
Non-Operating:						
361100/361300	Investment	$1,299,920	$1,435,004	$670,000	$670,000	$500,000
364100	Auction Proceeds	$110,291	$82,573	$0	$0	$0
384000	Debt Proceeds	$0	$0	$5,452,000	$5,452,000	$39,952,000
	Non-Operating Revenues	$1,410,211	$1,555,685	$6,902,000	$6,902,000	$41,242,000
	Total Revenues	$17,163,371	$18,994,847	$25,523,580	$25,523,580	$61,611,798
381001	From General Fund	$10,000,000	$0	$0	$0	$0
	Total Transfers	$10,000,000	$0	$0	$0	$0
	TOTAL SOURCES	$27,163,371	$18,994,847	$25,523,580	$25,523,580	$61,611,798

Water & Sewer Utility 410

Applications

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$1,054,632	$1,072,666	$1,345,648	$1,345,648	$1,428,637
510140	Overtime	$72,823	$74,182	$60,000	$60,000	$60,001
510900	Reimbursements	($785)	$0	$0	$0	$0
520200	FICA	$83,973	$84,485	$100,380	$100,380	$113,510
520220	Pension DB	$286,500	($243,045)	$31,508	$31,508	$66,694
520225	Pension DC	$47,183	$50,357	$83,123	$83,123	$144,970
520230	Health Insurance	$176,018	$202,698	$355,123	$355,123	$372,220
520240	Workers' Comp	$27,572	$33,807	$30,211	$30,211	$23,447
	Total Payroll	$1,747,916	$1,275,150	$2,005,993	$2,005,993	$2,209,479
530311	Legal	$18,049	$111,358	$19,584	$49,584	$49,584
530314	Consulting	$5,458,867	$4,664,892	$1,210,001	$1,210,001	$1,205,001
530315	Pre/Post Employment	$1,790	$3,542	$2,650	$2,650	$3,885
530341	Other Svcs - Contract / Admin	$902,316	$894,350	$4,449,613	$4,449,613	$4,850,813
530342	Other Svcs - Maint / Licenses	$15,175	$17,078	$53,476	$53,476	$42,800
530343	Other Svcs - Banking	$30,644	$35,483	$30,000	$30,000	$35,000
530411	Communication - Phone	$21,958	$24,499	$32,913	$32,913	$51,009
530413	Communication - R&M	$0	$1,000	$1,200	$1,200	$2,400
540430	Utilities	$1,002,369	$962,074	$1,083,266	$1,083,266	$1,083,216
545100	R&M Buildings	$12,274	$19,711	$33,904	$38,404	$59,460
545130	R&M Bldgs - Water Plant	$3,284	$43,494	$365,002	$352,194	$406,811
545140	R&M Bldgs - Sewer Plant	$146,271	$114,788	$495,577	$482,770	$305,040
545150	R&M Bldgs - Reclaimed Plant	$46,885	$59,241	$209,100	$254,100	$291,300
545230	R&M Infra - Lift Stations	$69,784	$140,126	$157,000	$268,000	$230,000
545240	R&M Infra - Water System	$390,133	$444,066	$1,098,400	$1,032,700	$834,040
545250	R&M Infra - Sewer System	$121,729	$85,424	$191,500	$191,500	$223,840
545270	R&M Infra - Grounds	$59,410	$201,028	$77,101	$77,101	$77,101
545300	R&M Mach & Equip	$56,231	$61,346	$33,170	$33,170	$60,850
545310	R&M M&E - Vehicles	$26,268	$47,834	$35,800	$35,800	$48,600
545320	R&M M&E - Meters	$13,799	$20,270	$29,469	$29,469	$39,875
550510	Office	$923	$2,244	$2,700	$3,700	$15,950
550520	Operating	$99	$2,079	$3,690	$3,690	$3,690
550522	Operating - Tires / Filters	$11,574	$4,604	$12,500	$12,500	$8,200
550523	Operating - Janitorial	$753	$1,307	$2,000	$2,000	$2,000
550525	Operating - Small Tools	$47,863	$52,989	$63,800	$63,800	$67,900
550526	Operating - Software	$2,542	$32,285	$51,000	$51,000	$25,500
550527	Operating - Apparel	$17,559	$19,744	$20,110	$31,225	$26,970
552000	Fuel	$97,365	$91,560	$111,264	$111,264	$111,264
555400	Travel & Per Diem	$2,333	$2,453	$9,000	$9,000	$12,000
555420	Postage / Freight	$657	$0	$100	$100	$200
555441	Rent / Lease - Copy Machine	$0	$0	$2,160	$2,160	$2,400
555442	Rent / Lease - Equipment	$89,596	$187,015	$12,000	$5,500	$4,920
555450	Insurance	$0	$0	$15,000	$15,000	$15,000
555470	Printing / Binding	$633	$289	$880	$880	$1,760
555480	Promotional / Advertising	$12,310	$12,123	$9,500	$9,500	$11,900
555490	Not Otherwise Classified	$1,276	$1,604	$1,500	$1,500	$1,500
555540	Dues/Reg/Pub	$7,235	$11,080	$13,410	$13,410	$16,780
555550	Training	$11,736	$10,212	$18,450	$18,450	$23,550
555551	Educational Incentive	$0	$0	$1,000	$1,000	$2,000
599100	Contingency	$0	$0	$46,000	$46,000	$76,450
	Total Operating	$8,701,690	$8,383,192	$10,004,790	$10,109,590	$10,330,559

Water & Sewer Utility 410

Applications

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
570710	Principal	$919,957	$894,068	$870,863	$870,863	$849,267
570720	Interest	$75,866	$70,290	$1,508,075	$1,508,075	$1,530,148
570730	Other Debt Service Costs	$0	$0	$0	$0	$5,000
	Total Debt Service	$995,823	$964,358	$2,378,938	$2,378,938	$2,384,415
591001	To General Fund	$751,268	$714,036	$814,908	$814,908	$855,696
	Total Transfers	$751,268	$714,036	$814,908	$814,908	$855,696
560620	Buildings	$0	$0	$0	$0	$10,000
560621	Buildings - Plants and Main	$0	$16,765	$0	$0	$0
560631	Improvements	$0	$17,306	$0	$0	$0
560640	Machinery & Equipment	$861,591	$2,155,509	$22,000	$472,000	$690,000
560641	Mach & Equip - Vehicles	$855,311	$30,134	$310,000	$310,000	$175,000
560643	Mach & Equip - Furn/Office	$0	$0	$62,000	$78,200	$0
560650	Construction In Progress	$306,340	$1,997,225	$12,876,000	$12,305,000	$46,386,000
	Total Capital	$2,023,242	$4,216,939	$13,270,000	$13,165,200	$47,261,000
	Transfer to Balance Sheet	($2,943,199)	($5,111,007)			
	Transfer to Balance Sheet	($2,943,199)	($5,111,007)			
	TOTAL APPLICATIONS	$11,276,740	$10,442,668	$28,474,629	$28,474,629	$63,041,149

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
FUND EQUITY - October 1	$36,169,250	$48,451,414	$18,212,529	$24,520,286	$21,569,237
Appropriation TO (FROM) Fund Equity	$15,886,631	$8,552,179	($2,951,049)	($2,951,049)	($1,429,351)
FUND EQUITY - September 30	$52,055,881	$57,003,593	$15,261,480	$21,569,237	$20,139,886
Non-cash Adjustments	($3,604,467)	($3,756,176)			
Total Net Assets per ACFR	$48,451,414	$53,247,417			

Total Net Assets Consist of (Estimated):
Cash and Investments - $34,185,274
Other Current Assets - $740,039
Restricted Investments - $856,156
Net Deferred Flow (pension/OPEB) - $955,292 Current Liabilities - ($4,933,504)
Noncurrent Liabilities - ($12,165,148)
Capital Assets (net of related debt) - $26,878,583

Water & Sewer Service Availability 412

Account Number	Account Description	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
Operating:						
324210	Svc Avail - Water / Residential	$53,312	$37,415	$0	$0	$0
324215	Svc Avail - Sewer / Residential	$219,997	$135,771	$0	$0	$0
324220	Svc Avail - Water / Commercial	$501	$4,870	$0	$0	$0
324225	Svc Avail - Sewer / Commercial	$2,367	$23,079	$0	$0	$0
	Operating Revenues	$276,177	$201,135	$0	$0	$0
Non-Operating:						
334351	Grant - SJRMD	$0	$0	$380,000	$380,000	$1,030,000
361100/361300	Investment	$355,779	$276,270	$100,000	$100,000	$70,000
	Non-Operating Revenues	$355,779	$276,270	$480,000	$480,000	$1,100,000
	Total Revenues	**$631,956**	**$477,405**	**$480,000**	**$480,000**	**$1,100,000**
	Total Transfers	**$0**	**$0**	**$0**	**$0**	**$0**
	TOTAL SOURCES	**$631,956**	**$477,405**	**$480,000**	**$480,000**	**$1,100,000**
	APPLICATIONS					
	Total Operating	$0	$0	$0	$0	$0
	Total Transfers	$0	$0	$0	$0	$0
560650	Construction In Progress	$38,253	$87,010	$1,000,000	$1,000,000	$1,030,000
	Total Capital	$38,253	$87,010	$1,000,000	$1,000,000	$1,030,000
	Assets Transferred to Balance Sheet	($38,253)	($87,010)			
	Transfer to Balance Sheet	($38,253)	($87,010)			
	TOTAL APPLICATIONS	**$0**	**$0**	**$1,000,000**	**$1,000,000**	**$1,030,000**
CHANGE IN FUND EQUITY		Net Assets		Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
FUND EQUITY - October 1		$5,768,386	$6,400,342	$6,052,090	$6,877,747	$6,357,747
Appropriation TO (FROM) Fund Equity		$631,956	$477,405	($520,000)	($520,000)	$70,000
FUND EQUITY - September 30		$6,400,342	$6,877,747	$5,532,090	$6,357,747	$6,427,747

Total Net Assets Consist of (Estimated):
Cash and Investments - $6,752,484
Capital Assets
(net of related debt) - $87,010

Stormwater Utility 411

Overview

	FY 23/24 Actual	$0 FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
Sources					
Revenues	$1,239,589	$3,299,211	$1,882,056	$1,882,056	$3,141,840
Transfers In	$0	$2,000,000	$0	$0	$0
Total Sources	**$1,239,589**	**$5,299,211**	**$1,882,056**	**$1,882,056**	**$3,141,840**
Applications					
Personnel Services	$519,648	$397,888	$614,394	$614,394	$957,189
Operating Expenses	$764,567	$1,922,811	$1,394,191	$1,260,591	$1,865,455
Debt	$0	$0	$0	$0	$0
Transfers	$0	$658,860	$0	$0	$0
Capital Outlay	$268,015	$0	$0	$133,600	$404,000
Total Applications	**$1,552,230**	**$2,979,559**	**$2,008,585**	**$2,008,585**	**$3,226,644**
Less Capitalized Applications	($268,015)	$0			
Total Non-Capital Applications	$1,284,215	$2,979,559			

Operations - 3800

Public Works Director				
Assistant Director of PW & Utilities			1	1
Stormwater Manager	1	1		
Foreman Stormwater			1	2
Maintenance Worker	3	3	3	6
Total	**4**	**4**	**5**	**9**

Engineering - 3810

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

TOTAL FULL-TIME PERSONNEL	**7**	**8**	**5**	**9**

Stormwater Utility 411

Fund Recap

Account Number	Account Description	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
Operating:						
322120	Engineering Inspection	$0	$0	$0	$0	$1,000
343901	Stormwater	$1,139,728	$1,388,404	$1,849,056	$1,849,056	$3,060,840
	Operating Revenues	$1,139,728	$1,388,404	$1,849,056	$1,849,056	$3,061,840
Non-Operating:						
331390	Federal Grant - Other Phys. Environ.	$0	$1,833,024	$0	$0	$0
334390	State Grant - Other Phys. Environ.	$0	$6,575	$0	$0	$0
361100/361300	Investment	$99,604	$70,121	$33,000	$33,000	$80,000
364100	Auction Proceeds	$0	$671	$0	$0	$0
369900	Misc Revenue	$257	$416	$0	$0	$0
	Non-Operating Revenues	$99,861	$1,910,807	$33,000	$33,000	$80,000
	Total Revenues	$1,239,589	$3,299,211	$1,882,056	$1,882,056	$3,141,840
381001	From General Fund	$0	$2,000,000	$0	$0	$0
	Total Transfers	$0	$2,000,000	$0	$0	$0
	TOTAL SOURCES	**$1,239,589**	**$5,299,211**	**$1,882,056**	**$1,882,056**	**$3,141,840**
	APPLICATIONS					
Division						
3800	Operations	$1,136,750	$2,843,617	$1,900,033	$1,880,033	$3,118,876
3810	Engineering	$147,465	$135,942	$108,552	$128,552	$107,768
	TOTAL APPLICATIONS	**$1,284,215**	**$2,979,559**	**$2,008,585**	**$2,008,585**	**$3,226,644**

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital		
FUND EQUITY - October 1	$9,009,922	$8,524,061	$607,213	$3,369,646	$3,243,117
Appropriation TO (FROM) Fund Equity	($44,626)	$2,319,652	($126,529)	($126,529)	($84,804)
FUND EQUITY - September 30	$8,965,296	$10,843,713	$480,684	$3,243,117	$3,158,313
Non-cash Adjustments	($441,235)	($118,015)			
Total Net Assets per ACFR	$8,524,061	$10,725,698			

Total Net Assets consist of (Estimated):
Cash and Investments - $2,589,700
Other Current Assets - $1,298,045
Net Deferred Flow (pension) - $260,534
Current Liabilities - ($204,513)
Non-current Liabilities - ($257,565)
Capital Assets (net of related debt) - $7,210,919
Pension Assets $145,133

Stormwater Utility 411

Applications Summary

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$299,911	$344,123	$418,720	$418,720	$623,913
510140	Overtime	$6,517	$3,723	$5,000	$5,000	$5,000
520200	FICA	$22,093	$24,795	$31,232	$31,232	$47,059
520220	Pension DB	$80,718	($71,401)	$13,539	$13,539	$14,081
520225	Pension DC	$16,340	$15,206	$26,414	$26,414	$67,162
520230	Health Insurance	$83,569	$68,024	$100,510	$100,510	$181,048
520240	Workers' Comp	$10,500	$13,418	$18,979	$18,979	$18,926
	Total Payroll	$519,648	$397,888	$614,394	$614,394	$957,189
530311	Legal	$6,016	$26,780	$26,408	$26,408	$26,408
530314	Consulting	$119,381	$120,448	$90,000	$110,000	$90,000
530315	Pre/Post Employment	$50	$180	$765	$765	$765
530341	Other Svcs - Contract / Admin	$202,692	$252,456	$209,332	$209,332	$209,332
530342	Other Svcs - Maint / Licenses	$0	$773	$5,034	$5,034	$6,150
530411	Communication - Phone	$400	$695	$1,180	$1,180	$988
545210	R&M Infra - Stormwater	$169,536	$1,330,022	$745,124	$611,524	$1,350,390
545270	R&M Infra - Grounds	$215,740	$142,810	$235,400	$215,400	$85,136
545300	R&M Mach & Equip	$13,880	$20,870	$18,200	$18,200	$26,625
545310	R&M M&E - Vehicles	$3,815	$4,272	$4,450	$4,450	$5,520
550510	Office	$52	$0	$250	$250	$250
550520	Operating	$0	$179	$400	$400	$600
550522	Operating - Tires / Filters	$2,139	$2,107	$3,000	$3,000	$6,000
550524	Operating - Chemicals	$0	$0	$500	$500	$500
550525	Operating - Small Tools	$8,295	$9,253	$7,700	$7,700	$7,500
550527	Operating - Apparel	$4,469	$4,668	$6,240	$6,240	$5,990
552000	Fuel	$11,955	$5,033	$20,196	$20,196	$20,196
555400	Travel & Per Diem	$30	$6	$600	$600	$1,200
555420	Postage / Freight	$0	$0	$200	$200	$200
555442	Rent / Lease - Equipment	$0	$0	$6,000	$6,000	$12,000
555480	Promotional / Advertising	$2,338	$324	$400	$400	$400
555540	Dues/Reg/Pub	$2,669	$1,885	$3,185	$3,185	$3,185
555550	Training	$1,110	$50	$1,900	$1,900	$2,550
599100	Contingency	$0	$0	$7,727	$7,727	$3,570
	Total Operating	$764,567	$1,922,811	$1,394,191	$1,260,591	$1,865,455
591121	To Road Improvement	$0	$658,860	$0	$0	$0
	Total Transfers	$0	$658,860	$0	$0	$0
560641	Mach & Equip - Vehicles	$0	$0	$0	$0	$280,000
560650	Construction In Progress	$268,015	$0	$0	$133,600	$124,000
	Assets Transferred to Balance Sheet	($268,015)	$0			
	Total Capital	$0	$0	$0	$133,600	$404,000
	TOTAL APPLICATIONS	$1,284,215	$2,979,559	$2,008,585	$2,008,585	$3,226,644

Stormwater 38

Operations 3800

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$294,713	$344,123	$418,720	$418,720	$623,913
510140	Overtime	$6,517	$3,723	$5,000	$5,000	$5,000
520200	FICA	$21,736	$24,795	$31,232	$31,232	$47,059
520220	Pension DB	$73,379	($71,401)	$13,539	$13,539	$14,081
520225	Pension DC	$16,340	$15,206	$26,414	$26,414	$67,162
520230	Health Insurance	$81,942	$68,024	$100,510	$100,510	$181,048
520240	Workers' Comp	$10,433	$13,418	$18,979	$18,979	$18,926
	Total Payroll	$505,060	$397,888	$614,394	$614,394	$957,189
530311	Legal	$6,016	$26,780	$26,408	$26,408	$26,408
530315	Pre/Post Employment	$50	$180	$765	$765	$765
530341	Other Svcs - Contract / Admin	$192,364	$238,648	$192,364	$192,364	$192,364
530342	Other Svcs - Maint / Licenses	$0	$773	$4,450	$4,450	$6,150
530411	Communication - Phone	$360	$695	$1,180	$1,180	$988
545210	R&M Infra - Stormwater	$169,536	$1,330,022	$745,124	$611,524	$1,350,390
545270	R&M Infra - Grounds	$215,740	$142,810	$235,400	$215,400	$85,136
545300	R&M Mach & Equip	$13,880	$20,870	$18,200	$18,200	$26,625
545310	R&M M&E - Vehicles	$3,815	$4,272	$4,450	$4,450	$5,520
550510	Office	$52	$0	$250	$250	$250
550520	Operating	$0	$179	$400	$400	$600
550522	Operating - Tires / Filters	$2,139	$2,107	$3,000	$3,000	$6,000
550524	Operating - Chemicals	$0	$0	$500	$500	$500
550525	Operating - Small Tools	$8,295	$9,253	$7,500	$7,500	$7,500
550527	Operating - Apparel	$4,469	$4,668	$6,240	$6,240	$5,990
552000	Fuel	$10,341	$3,397	$20,196	$20,196	$20,196
555400	Travel & Per Diem	$0	$6	$600	$600	$1,200
555420	Postage / Freight	$0	$0	$200	$200	$200
555442	Rent / Lease - Equipment	$0	$0	$6,000	$6,000	$12,000
555480	Promotional / Advertising	$2,338	$324	$400	$400	$400
555540	Dues/Reg/Pub	$1,885	$1,885	$3,185	$3,185	$3,185
555550	Training	$410	$0	$1,100	$1,100	$1,750
599100	Contingency	$0	$0	$7,727	$7,727	$3,570
	Total Operating	$631,690	$1,786,869	$1,285,639	$1,132,039	$1,757,687
591121	To Road Improvement	$0	$658,860	$0	$0	$0
	Total Transfers	$0	$658,860	$0	$0	$0
560641	Mach & Equip - Vehicles	$0	$0	$0	$0	$280,000
560650	Construction In Progress	$268,015	$0	$0	$133,600	$124,000
	Assets Transferred to Balance Sheet	($268,015)	$0			
	Total Capital	$0	$0	$0	$133,600	$404,000
	TOTAL APPLICATIONS	$1,136,750	$2,843,617	$1,900,033	$1,880,033	$3,118,876

Stormwater 38

Engineering 3810

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$5,198	$0	$0	$0	$0
520200	FICA	$357	$0	$0	$0	$0
520220	Pension DB	$7,339	$0	$0	$0	$0
520230	Health Insurance	$1,627	$0	$0	$0	$0
520240	Workers' Comp	$67	$0	$0	$0	$0
	Total Payroll	$14,588	$0	$0	$0	$0
530314	Consulting	$119,381	$120,448	$90,000	$110,000	$90,000
530341	Other Svcs - Contract / Admin	$10,328	$13,808	$16,968	$16,968	$16,968
530342	Other Svcs - Maint / Licenses	$0	$0	$584	$584	$0
530411	Communication - Phone	$40	$0	$0	$0	$0
550525	Operating - Small Tools	$0	$0	$200	$200	$0
552000	Fuel	$1,614	$1,636	$0	$0	$0
555400	Travel & Per Diem	$30	$0	$0	$0	$0
555540	Dues/Reg/Pub	$784	$0	$0	$0	$0
555550	Training	$700	$50	$800	$800	$800
	Total Operating	$132,877	$135,942	$108,552	$128,552	$107,768
	Total Transfers	$0	$0	$0	$0	$0
	Total Capital	$0	$0	$0	$0	$0
	TOTAL APPLICATIONS	$147,465	$135,942	$108,552	$128,552	$107,768

Development Services 420

Overview

	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
Sources					
Revenues	$1,442,853	$1,256,493	$1,132,000	$1,132,000	$1,204,300
Transfers In	$0	$0	$0	$0	$0
Total Sources	**$1,442,853**	**$1,256,493**	**$1,132,000**	**$1,132,000**	**$1,204,300**
Applications					
Personnel Services	$785,600	$643,227	$941,797	$941,797	$1,164,948
Operating Expenses	$891,798	$1,052,816	$1,511,863	$1,511,863	$1,535,790
Debt Service	$0	$0	$0	$0	$0
Transfers	$0	$0	$0	$0	$0
Capital Outlay	$31,496	$48,245	$360,000	$360,000	$325,000
Total Applications	**$1,708,894**	**$1,744,288**	**$2,813,660**	**$2,813,660**	**$3,025,738**
Less Capitalized Applications	($31,496)	($48,245)			
Total Non-Capital Applications	$1,677,398	$1,696,043			

Building Plans and Inspections - 2400

Permitting & Licensing Manager	1	1	1		1
Construction Services Mgr/ Inspector	1	1	1		1
Development Coordinator	4	4	5		5
Building Admin Asst	1	1			
Professional Engineer/Civil Engineer		1	1		1
CD Design Technician					1
Total	**7**	**8**	**8**		**9**
TOTAL FULL-TIME PERSONNEL	**7**	**8**	**8**		**9**

Plans and Inspections - Part Time - 2400

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

Development Services 420

Sources and Fund Recap

Account Number	Account Description	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
	SOURCES					
Operating:						
322110	Plans Review	$222,701	$230,521	$230,000	$230,000	$300,000
322130	Building Permits	$709,962	$648,856	$630,000	$630,000	$700,000
322140	Building Permit - Surcharge	$0	$5,352	$30,000	$30,000	$10,000
322210	Electrical Permit	$22,461	$17,827	$16,000	$16,000	$16,000
322220	Plumbing Permit	$49,635	$24,165	$30,000	$30,000	$30,000
322230	Mechanical Permit	$109,960	$130,755	$100,000	$100,000	$110,000
369900	Misc Revenue	$369	($125)	$0	$0	$300
	Operating Revenues	$1,115,088	$1,057,351	$1,036,000	$1,036,000	$1,166,300
Non-Operating:						
361100/361300	Investment	$316,138	$199,142	$96,000	$96,000	$38,000
364100	Auction Proceeds	$11,627	$0	$0	$0	$0
	Non-Operating Revenues	$327,765	$199,142	$96,000	$96,000	$38,000
	Total Revenues	$1,442,853	$1,256,493	$1,132,000	$1,132,000	$1,204,300
	Total Transfers	$0	$0	$0	$0	$0
	TOTAL SOURCES	**$1,442,853**	**$1,256,493**	**$1,132,000**	**$1,132,000**	**$1,204,300**
	APPLICATIONS					
Division						
2400	Plans and Inspections	$1,677,398	$1,696,043	$2,813,660	$2,813,660	$3,025,738
	Total Operating	**$1,677,398**	**$1,696,043**	**$2,813,660**	**$2,813,660**	**$3,025,738**
	TOTAL APPLICATIONS	**$1,677,398**	**$1,696,043**	**$2,813,660**	**$2,813,660**	**$3,025,738**

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital		
FUND EQUITY - October 1	$5,591,631	$5,165,176	$3,256,782	$3,955,898	$2,274,238
Appropriation TO (FROM) Fund Equity	($234,545)	($439,550)	($1,681,660)	($1,681,660)	($1,821,438)
FUND EQUITY - September 30	$5,357,086	$4,725,626	$1,575,122	$2,274,238	$452,800
Non-cash Adjustments:	($191,910)	($239,440)			
Total Net Assets per ACFR	$5,165,176	$4,486,186			

Total Net Assets consist of (Estimated):
Cash and Investments - $4,392,971
Net Deferred Flow (pension) - $260,534
Current Liabilities - ($121,165)
Non-current Liabilities - ($55,374)
Capital Assets (net of related debt) - $385,155
Net Pension Asset - $145,133

Development Services 420

Plans & Inspections - 2400

Account Number	Description of Expenditure	FY 23/24 Actual	FY 24/25 Actual	Original FY 25/26 Budget	Revised FY 25/26 Budget	FY 26/27 Budget
510100	Base Wages/Salaries	$588,155	$566,583	$707,308	$707,308	$826,331
510140	Overtime	$1,118	$632	$1,500	$1,500	$1,501
520200	FICA	$44,525	$42,133	$51,203	$51,203	$60,542
520220	Pension DB	$63,888	($86,226)	$0	$0	$0
520225	Pension DC	$26,955	$31,949	$49,864	$49,864	$94,264
520230	Health Insurance	$59,620	$86,568	$124,538	$124,538	$176,303
520240	Workers' Comp	$1,339	$1,588	$7,384	$7,384	$6,007
	Total Payroll	$785,600	$643,227	$941,797	$941,797	$1,164,948
530314	Consulting	$168,917	$101,338	$310,000	$310,000	$310,000
530315	Pre/Post Employment	$167	$470	$400	$400	$400
530311	Legal	$0	$77,220	$63,448	$63,448	$102,220
530341	Other Svcs - Contract / Admin	$693,154	$737,088	$828,509	$828,509	$828,509
530342	Other Svcs - Maint / Licenses	($19,829)	$41,366	$221,480	$221,480	$231,480
530411	Communication - Phone	$3,352	$1,951	$7,500	$7,500	$3,900
545310	R&M M&E - Vehicles	$1,938	$3,599	$5,000	$5,000	$5,000
550510	Office	$1,206	$670	$5,300	$5,300	$5,300
550520	Operating	$6,529	$5,028	$7,000	$6,000	$7,480
550522	Operating - Tires / Filters	$0	$189	$1,950	$1,950	$1,950
550525	Operating - Small Tools	$12,629	$22,614	$16,600	$16,600	$8,600
550526	Operating - Software	$837	$1,773	$0	$0	$0
550527	Operating - Apparel	$490	$705	$500	$500	$500
552000	Fuel	$89	$0	$366	$1,366	$366
555400	Travel & Per Diem	$3,318	$3,753	$11,200	$11,200	$10,800
555420	Postage / Freight	$507	$256	$500	$500	$500
555451	Insurance - Settlements	$0	$49,772	$0	$0	$0
555470	Printing / Binding	$2,436	$685	$3,000	$3,000	$3,000
555540	Dues/Reg/Pub	$5,774	$1,889	$6,258	$6,258	$5,035
555550	Training	$10,284	$2,450	$10,952	$10,952	$9,950
	Total Operating	$891,798	$1,052,816	$1,511,863	$1,511,863	$1,535,790
	Total Transfers	$0	$0	$0	$0	$0
560640	Machinery & Equipment	$0	$17,788	$0	$0	$0
560641	Mach & Equip - Vehicles	$31,496	$30,457	$35,000	$35,000	$0
560650	Construction In Progress	$0	$0	$325,000	$325,000	$325,000
	Assets Transferred to Balance Sheet	($31,496)	($48,245)			
	Total Capital	$0	$0	$360,000	$360,000	$325,000
	TOTAL APPLICATIONS	$1,677,398	$1,696,043	$2,813,660	$2,813,660	$3,025,738

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APPENDIX

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

General Fund

Information Services-General

- **Administrative Staff Vehicle Replacement, $35,000**
  - Replacing City Hall shared vehicle for City Hall administrative staff. The current vehicle meets Replacement Eligibility Factor criteria from Florida Department of Management Services Division of Specialized Services.
- ***IT Hardware Replacement at City Facilities $6,500**
  - Replacement of end of life IT hardware
- ***IT Hardware Replacement at City Facilities $8,500**
  - Replacement of end of life IT hardware
- ***IT Hardware Replacement at City Facilities $12,5000**
  - Replacement of end of life IT hardware

Police Department

- **Replacement Police Radios, $55,000**
  - Replacement of 5 police radios, current units are past recommended replacement date, any future repairs are no longer available.
- **Replacement Workstations $49,800**
  - Replacement of office cubical workstations that were originally furnished in 1997 upon opening current police station
- **Vehicle Replacement, $81,000**
  - Replacement of ¾ ton truck used for towing mobile incident command center and other equipment needed for emergency response. Current vehicle meets Replacement Eligibility Factor criteria from Florida Department of Management Services Division of Specialized Services.
- **Evidence Storage Refrigerator, $9,200**
  - Replacement of existing refrigeration unit used for storing critical evidence.

Parks and Recreation

- **Replacement of 2 Vehicles, $100,000**
  - Replacement of 2 Parks and Recreation ½ ton work trucks. Current vehicles both meet Replacement Eligibility Factor criteria from Florida Department of Management Services Division of Specialized Services.
- **Utility Cart Replacement, $13,000**
  - Replacement of utility cart used for servicing grounds at Central Winds Park, current unit purchased in 2015 with 5,500 engine hours.
- **Deck Mower Replacement, $15,000**
  - Replacement of 72 inch deck mower purchased in 2016 with 1,700 engine hours.

Community Development (Urban Beautification)

- **45 ft. Spider Lift with Trailer, $80,000**
  - This equipment will be used by City staff for tree pruning, palm tree pruning, and general roadway/sidewalk clearance pruning while reducing dependency on outside contractors.

Public Works

- **Sign Shop Service Truck, $80,000**
    - Current vehicle meetd Replacement Eligibility Factor criteria from Florida Department of Management Services Division of Specialized Services.
- **Fleet Maintenance Equipment, $18,000**
    - This equipment will be used by City staff for maintaining current fleet for all departments and will reduce dependency on outside mechanic shops.

Other Governmental Funds

Transportation Improvement Fund #120

- **Asphalt Rejuvenation, $425,000**
    - Determination of specific projects will be made using data from Citywide Pavement Management Plan
- **Sidewalk Replacement, $750,000**
    - Determination of specific projects will be made using data from sidewalk review through public works department and liability data.

Infrastructure Surtax Fund #121 (3rd and 4th Gen)

- **Trotwood Park Playground Surfacing Rejuvenation, $150,000**
    - Replacement of end of life playground surfacing at Trotwood Park
- **Replacement of 4 Police Vehicles, $300,000**
    - Replacement of 4 patrol vehicles for the Police Department, all vehicles planned to be replaced meet Replacement Eligibility Factor criteria from Florida Department of Management Services Division of Specialized Services.
- **Flashing Stop Sings, $25,000**
    - Installation of approximately 10 new solar powered LED flashing stop signs at critical intersections.
- **CIP Resurfacing $1,631,000**
    - Resurfacing of City roads and public lots that have been designated to be at the end of their life cycle by pavement management plan data
- **Master Plan Stormwater Projects, $995,000**
    - Specific projects as identified in Citywide Stormwater master plan previously approved by the City Commissioner.
- **City Wide Storm Water Rehab, $1,660,000**
    - Tertiary projects as determined by stormwater master plan, relining of stormwater pipes, outfall reconstructions as necessary.
- **Tuscawilla Crossing Pond Repair, $2,500,000**
    - Permanent repairs to pond from berm collapse in 2023
- **Wetland Park Redesign, $700,000**
    - Outfall improvements to alleviate flooding on Michael Blake Blvd.
- **Sheoah Blvd Water Main Replacement, $1,000,000**
    - Replacing AC line that has recurring line breaks, currently under design.

Parks Impact Fee Fund #153

- **LED Athletic Field Lights $260,000**
  - Construction of new athletic field lights at Central Winds Park, fields H, I, 5, and 8 will expand usable hours for these facilities.

Public Facilities Capital Project Fund #303

- **Restroom Renovation City Hall, $7,500**
  - Renovation of staff restroom that is original to construction of City in 1985.
- **Public Safety Bldg A/C Replacement #4 and #7, $60,000**
  - Both of the current units were installed in 2013 and passed the recommended replacement date
- **Parks Admin Bldg A/C Replacement #1, $22,000**
  - Unit was installed in 2015 and pass the recommended replacement date
- **PW Facility A/C (18 ton) $100,000**
  - Replacement of a 20 year old unit that was installed when the building was built in 2006.
- **City Hall Renovation of Front Portico, $45,000**
  - Renovations with new signage for front building façade at main entrance to City Hall.
- **Facilities Equipment and Storage Shed, $20,000**
  - Enclosed shed for storage to prolong life of City owned equipment and building materials.
- **Public Safety Building Paint/Gate, $23,000**
  - Police Department exterior paint, building was last painted in 2020. Replacement of mechanical gate motor for secured parking lot at rear of station.
- **Therapy Pool De-Humidifier, $140,000**
  - Specialized De-Humidification system for indoor heated Therapy Pool at Senior Center, current unit was replaced in 2019 and incurred significant in repair and maintenance cost in FY26.
- **PW Generator/PD Safe Room (HMGP/HMGMP), $1,000,000**
  - Initial outlay for two grant related projects. These are part of the Hurricane Ian Hazard Grant Mitigation Projects.

Excellence in Customer Service Initiative #305

- ***Software Migration, $5,000**
  - Replacement of end of life IT software
- **Rollover – Implementation of Financial Reporting Software (Budget Book/ACFR), $100,000**
  - With new requirements being put in place for financial reporting the current budget book is unsustainable. This project will transition from a manual document to a software package.

Enterprise Funds

Development Services-Plans & Inspections #420

- **Customer Service Design/Reconstruction $325,000**
  - Permitting counter/workspace is currently not functional for needs of department, there are also safety enhancements than can be achieved by raising counter tops.

*IT Related equipment and software specifications and details are confidential and exempt from public records disclosure under § 119.0725, Florida Statutes which exempts network schematics, hardware and software configurations, and encryption information. The Commission can receive additional information about this proposed purchase from the City Manager's Office.

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

	2027			2028			2029			2030			2031	
FACILITIES														
001	Admin Vehicle - Replacement	$35,000	303	Public Safety Bldg A/C #3	$25,000	001	Transit Van - Replacement	$50,000	303	Public Safety Bld A/C #1	$15,000	303	City Hall A/C #9	$22,000
303	Restroom Renovation CH	$7,500	303	Public Safety Bldg A/C #8	$25,000	303	Public Safety Bldg A/C #2	$15,000	303	City Hall A/C #1	$22,000	303	City Hall A/C #10	$15,000
303	Public Safety Bldg A/C #4	$30,000	303	Parks Concession A/C #1	$10,000	303	Public Safety Bldg A/C #9	$22,000	303	City Hall A/C #2	$22,000	303	City Hall A/C #4	$22,000
303	Public Safety Bldg A/C #7	$30,000	303	Parks Concession A/C #2	$10,000	303	PW 400 A/C #2	$10,000	303	City Hall A/C #3	$22,000	303	PW 400 A/A #1	$10,000
303	CH Renovation of Front Portico	$45,000												
303	Facilities Equipment/Storage Shed	$20,000												
303	Public Safety Building Paint/Gate	$23,000												
303	Parks Admin Bldg A/C #1	$22,000												
303	PW Facility A/C (18 Ton)	$100,000												
303	PD Safe Room/PW Gen HMGP	$1,000,000												
Facilties Total		**$1,312,500**			**$70,000**			**$97,000**			**$81,000**			**$69,000**
INFORMATION SYSTEMS														
305	Signage Service Migration	$5,000	303	Replace IT Hardware at Parks (28-1)	$7,000	Multi	Replace IT Hardware at City Facilities (29-1)	$60,000	305	Enco EnCaption Closed Captioning (Refresh)	$65,000	001	Replace IT Hardware at City Facilities (31-1)	$8,000
001	Replace IT Hardware at City Facilities (27-2)	$6,500	303	Replace IT Hardware at City Facilities (28-2)	$100,000	Multi	Replace IT Hardware at City Facilities (29-2)	$16,000	001	Network Equipment Replacement (30-2)	$60,000			
001	Replace IT Hardware at City Facilities (27-3)	$8,500	305	Overhaul Chambers A/V systems and new Granicus encoder,	$70,000	Multi	Replace IT Hardware at City Facilities (29-3)	$40,000	001	Replace IT Hardware at City Facilities (30-3)	$5,000			
001	Replace IT Hardware City Facilities (27-4)	$12,000	305	Overhaul Chamber A/V System Constr.	$40,000	303	Pickleball outdoor TV	$12,000	001	Windows Upgrade	$17,000			
001	Replace IT Software (27-5)	$7,500	305	Replace City Hall signage BrightSign players and TVs	$9,000				001	New Police HID Crossmatch fingerprint and driver license reader hardware	$12,000			
			001	Replace IT Hardware (28-6)	$30,000				001	Replace IT Hardware at City Facilities (30-6)	$45,000			
			001	Admin Vehicle Replacement	$35,000				001	Replace IT Hardware at City Facilities (30-7)	$40,000			
			303	Server Room A/C Relocation	$10,000									
			001	Replace IT Hardware at City Facilities (28-8)	$10,000									
			001	Replace IT Hardware at City Facilities (28-9)	$10,000									
Information Systems Total		**$39,500**			**$321,000**			**$128,000**			**$244,000**			**$8,000**
PARKS AND RECREATION														
001	F150 - Replacement	$50,000	001	F150 - Replacement	$50,000	001	F150 - Replacement	$50,000	001	F150 - Replacement	$50,000	001	F150 - Replacement	$50,000
001	F150 - Replacement	$50,000	001	John Deer Pro Gator	$40,000	001	Utility Cart - Replacement	$13,000	001	Utility Cart - Replacement	$13,000	001	Utility Cart - Replacement	$13,000
001	Utility Cart - Replacement	$13,000	303	CWP Playground Replacement	$750,000	153	LED Athletic Field Lights (6,7 CWP)	$130,000						
001	Deck Mower - Replacement	$15,000	153	New Pavilion CWP	$65,000	303	Pickleball Court Resurfacing	$135,000						
153	LED Athletic Field Lights (H,I,5,8 CWP)	$260,000	121	Lk Jessup Boardwalk	$500,000	303	Torcaso Pump Room Rehab	$40,000						
303	Therapy Pool De-Humidifier	$140,000	153	LED Athletic Field Lights (F,G CWP)	$130,000									
121	Resurfacing Trotwood Playground	$150,000												
Parks and Recreation Total		**$678,000**			**$1,535,000**			**$368,000**			**$63,000**			**$63,000**
POLICE DEPARTMENT														
121	Police Vehicles-4	$300,000	121	Police Vehicles-5	$375,000		Police Vehicles-5	$375,000		Police Vehicles-5	$375,000			
001	5 each P25 Compliant Radio-Portable/Mobile	$55,000		3 each P25 Compliant Radio-Portable/Mobile	$21,000		3 Patrol ATV's -Replacement	$15,000		3 Patrol ATV's -Replacement	$45,000			
121	Flashing Stop Signs at Critical Locations	$25,000	121	Speed Radar Signs	$50,000		Exterior Paint-Police Department	$17,500		3 each P25 Compliant Radio-Portable/Mobile	$21,000			
001	Replacement Workstations	$49,800		Command Post Camera-Police	$65,000					Remodel PD Lobby Bathrooms	$30,000			
001	Truck Replacement - For Heavy Duty Equip	$81,000		2 Patrol ATV's -Replacement	$30,000									
001	Evidence Fridge/Freezer Replacement	$9,200												
Police Department Total		**$380,000**			**$541,000**			**$407,500**			**$471,000**			
PUBLIC WORKS														
120	Asphalt Rejuvination	$450,000	121	Annual Resurfacing	$1,300,000	121	Annual Resurfacing	$1,300,000	121	Annual Resurfacing	$1,300,000	121	Annual Resurfacing	$1,300,000
121	Annual Resurfacing	$1,631,000	121	Master Plan Stormwater Projects	$1,245,000	121	Master Plan Stormwater Projects	$845,000	121	Master Plan Stormwater Projects	$1,125,000	121	Master Plan Stormwater Projects	$1,160,000
121	Master Plan Stormwater Projects	$995,000	121	City Wide Stormwater Rehab	$600,000	121	City Wide Stormwater Rehab	$600,000	121	City Wide Stormwater Rehab	$600,000	121	City Wide Stormwater Rehab	$600,000
121	City Wide Stormwater Rehab	$1,660,000	121	Bridge Assessment Plan	$1,000,000	121	Bridge Assessment Plan	$1,000,000	121	Bridge Assessment Plan	$1,000,000	121	Bridge Assessment Plan	$1,000,000
121	Tuscawilla Crossing Pond Repair	$2,500,000		Service Truck - Fleet	$160,000									
121	Wetland Park Redesign	$700,000												
001	25 Ton Shop Press w/Adapters	$7,000												
001	Power Fluid Exchange for Vehicles	$6,000												
001	Transmission Jack	$5,000												
001	Sign Shop Service Truck - Replacement	$80,000												
120	Sidewalk Replacement	$750,000												
Public Works Total		**$8,784,000**			**$4,305,000**			**$3,745,000**			**$4,025,000**			**$4,060,000**

2027		2028		2029		2030			
URBAN BEAUTIFICATION / ARBOR									
001	Spider Lift w/Trailer $80,000	001	F150 - Replacement $50,000	001	F150 - Replacement $50,000	001	F150 - Replacement $50,000	001	F250 - Replacement $70,000
Urban Beautification/Arbor Total	**$80,000**		**$50,000**		**$50,000**		**$50,000**		**$70,000**
RECLAIMED									
	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		
	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	**$1,295,000**		**$462,000**		**$100,000**		**$1,580,000**		
SEWER									
	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		Sewer Main Replacement $1,000,000
	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		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		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		Annual RCW main replacement to priority areas, include in sewer line intentional. $500,000
			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		Lift Stations Upgrades - Ongoing $160,000
			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		

	2027		2028		2029		2030		2031	
SEWER (continued)										
			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		
					Capacity analysis of existing Wastewater/ gravity sewer system to evaluate necessary improvments more precisely for future					
East WWTP	Estimate of $60M each facility. $12.9 M design split between East & West WRFs.	$2,000,000			development.	$115,000				
	Construction	$20,000,000	Construction	$20,000,000						
West WWTP	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		**$32,124,000**		**$42,709,469**		**$21,476,000**		**$21,564,000**		**$2,110,000**
WATER										
	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	Pipelines identified in Potable Water Inventory and Replacement Plan to be replace based on priority from the project.	$2,000,000
	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	Fiber installed to WTP. Paid to Seminole County, cost estimate from 2022.	$225,000		
	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						
	Install of water main across SR 434	$552,000	Construction of new tray aerators. On 2025 Legislature list	$1,000,000						
	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		**$4,627,000**		**$3,790,000**		**$2,720,000**		**$1,405,000**		**$2,000,000**



SEMINOLE COUNTY PROPERTY APPRAISER
DAVID JOHNSON, CFA

FINAL 2025 MILLAGE RATES

Fiscal Year 2025-26

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	94,608	5.3751	2.7649	0.1107	3.0010	2.2480	-	-	0.1793	13.6790
Agriculture - Real Property	G1	-	947	5.3751	NA	NA	3.0010	2.2480	-	-	0.1793	10.8034
Agriculture - TPP	-	92	75	5.3751	NA	0.1107	3.0010	2.2480	-	-	0.1793	10.9141
Altamonte Springs	A1	90	16,770	5.3751	2.7649	-	3.0010	2.2480	4.0000	-	0.1793	17.5683
Casselberry	C1,C2	91	11,295	5.3751	2.7649	-	3.0010	2.2480	3.9999	0.6126	0.1793	18.1808
Lake Mary	M1	94	8,293	5.3751	-	-	3.0010	2.2480	3.5895	-	0.1793	14.3929
Longwood	L1	93	7,516	5.3751	-	-	3.0010	2.2480	5.5000	-	0.1793	16.3034
Oviedo	V1,V2,V5	96	15,398	5.3751	-	-	3.0010	2.2480	5.8610	0.1140	0.1793	16.7784
Sanford	S1,S3	95	24,244	5.3751	-	-	3.0010	2.2480	7.3250	-	0.1793	18.1284
Winter Springs	W1,W2	97	15,123	5.3751	2.7649	-	3.0010	2.2480	2.6200	-	0.1793	16.1883

Prior Year Millage Rates

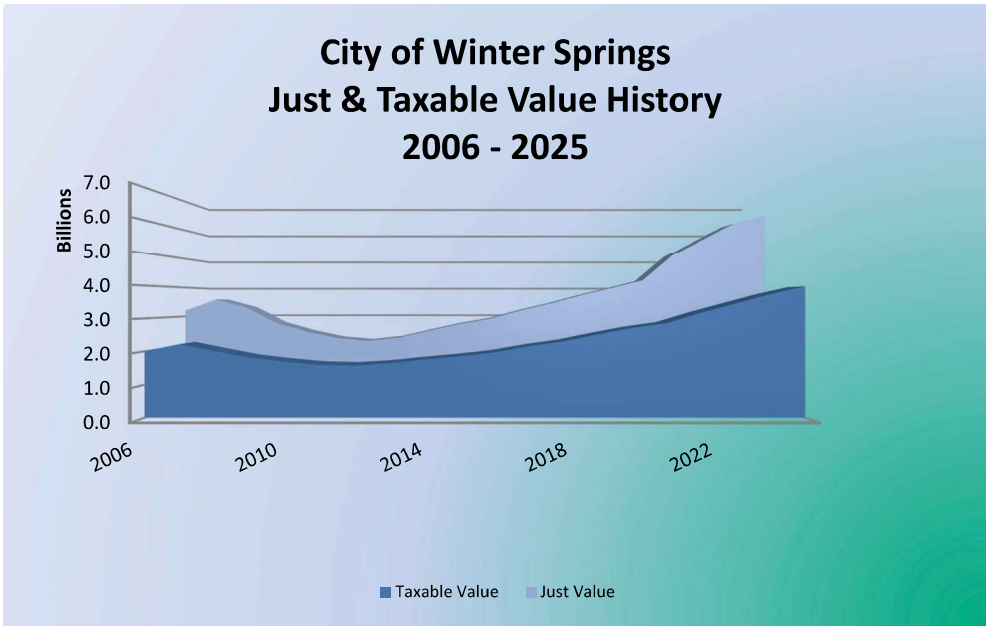
Taxing Authority	2024	2023	2022	2021	2020	2019
Seminole County Unincorporated	13.2090	13.3080	13.4081	13.7946	13.9134	14.1251
Agriculture - Real Property	10.3334	10.4324	10.6432	11.0297	11.1485	11.3602
Agriculture - TPP	10.4441	10.5431	10.6432	11.0297	11.1485	11.3602
Altamonte Springs	17.0983	16.2973	16.3974	16.7839	16.9027	17.1144
Casselberry	16.6616	16.8154	16.8417	16.9080	16.8017	17.0663
Lake Mary	13.9229	14.0219	14.1220	14.5085	14.6273	14.8390
Longwood	15.8334	15.9324	16.0325	16.4190	16.5378	16.7495
Oviedo	16.4084	15.9074	16.0075	16.2010	16.3198	16.5315
Sanford	17.6584	17.7574	17.8575	18.2440	18.3628	18.5745
Winter Springs	15.7183	15.6073	15.7074	16.0939	16.2127	16.4444

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 %*
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%
2025	3,878,281,053	3,206,022,722	82.67%	672,258,331	17.33%

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



Year	Just Value	% Change in Just Value	Taxable Value	% Change in Taxable Value
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%
2025	6,487,921,652	3.98%	3,972,848,645	6.29%