



CITY COMMISSION

WORKSHOP AGENDA

MONDAY, JULY 15, 2024 - 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

PUBLIC INPUT

Anyone who wishes to speak during Public Input on any Agenda Item or subject matter will need to fill out a "Public Input" form. Individuals will limit their comments to three (3) minutes, and representatives of groups or homeowners' associations shall limit their comments to five (5) minutes, unless otherwise determined by the City Commission.

DISCUSSION ITEMS

1. Fiscal Year 2025 Budget Overview and Discussion

[Proposed FY25 Budget](#)

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ADJOURNMENT

1. 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 15, 2024 WORKSHOP

TITLE

Fiscal Year 2025 Budget Overview and Discussion

SUMMARY

As presented, Fiscal Year 2025 total budgeted spending (all funds) represents a 6% decrease over the prior fiscal year, while total General Fund spending of \$26.6M is up (10.4%). These increases are attributed to numerous capital improvement projects, notable insurance premium increases, and the cost of goods and services throughout the City. Our continued adherence to our fiscal plan includes the utilization of a concerted proactive approach of working directly with each Department Director in minimizing operating cost. Thus, I am recommending a budget for Fiscal Year 2025 that includes an increased millage rate of 0.21, no utilization of General Fund reserves for recurring operating purposes, and no reduction in the level of services currently provided to our citizens.

FUNDING SOURCE

RECOMMENDATION

Staff requests the Commission engage in a discussion of the FY 2025 budget proposed herein.



CITY OF WINTER SPRINGS **PROPOSED BUDGET**

FISCAL YEAR
2025



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BUDGET MESSAGE

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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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EXECUTIVE SUMMARY

(As transmitted with the Proposed Budget 07.01.2024)

Respectfully submitted is the Proposed Fiscal Year 2025 Budget. The total Proposed Budget for all City funds combined is approximately \$68.3M (excluding appropriations to fund balance), and represents a \$4.4M or 6%, decrease over the prior fiscal year's budget. Total proposed General Fund spending of \$26.6M represents a \$2.5M increase or 10.4% 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 2025 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 7.8% in FY 2024. At the proposed millage rate of 2.62 mills, the increase in taxable value is anticipated to result in \$1,384,319 of increased property tax revenues in the City's General Fund as compared to the FY 2024 budget. Of this increase, approximately 4% 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 16.5%, 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 2025 are budgeted to increase an approximate 1.1% in those revenues from the prior fiscal year.

As a result of Hurricane Ian coupled with a national inflation rate exceeding 20% since 2020, the costs of maintaining a fully functioning City government have escalated. We have seen increases primarily in the areas of salaries and benefits, general liability insurance, and goods and services.



As a matter of comparison, as shown in the table below, the proposed millage rate still maintains a lower rate than most surrounding municipalities in Seminole County for the upcoming fiscal year.

City	County	City	Fire	Road	Bonds	Total
Altamonte Springs	10.4324	3.1000	2.7649	N/A	N/A	16.2973
Casselberry	10.4324	2.9000	2.7649	N/A	0.7181	16.8154
Lake Mary	10.4324	3.5895	N/A	N/A	N/A	14.0219
Longwood	10.4324	5.5000	N/A	N/A	N/A	15.9324
Oviedo	10.4324	5.3440	N/A	N/A	0.1310	15.9074
Sanford	10.4324	7.3250	N/A	N/A	N/A	17.7574
Winter Springs	10.4324	2.6200	2.7649	N/A	N/A	15.8173

Budget Methodology

The City's Fiscal Year 2025 Proposed Budget was started with each department putting forth a similar service level proposal. Each Director was then tasked with reducing their expenditures to those which are justifiable and warranted. This was accomplished with a nominal 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 2025 as we continue to face additional challenges such as labor and supply shortages, the need to refurbish and replace a wastewater infrastructure that is over fifty years old, and steadily increasing operating costs and infrastructure maintenance.

Personnel and related expenditures represent approximately 56.5% 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. During the last few years, salaries have been increased in order to attract and retain our talented employees. We continue to examine and improve, as demonstrated in this FY 2025 budget, our overall staffing structure for potential reorganization and opportunities to ensure we have the most efficient and effective use of our limited resources.

A Look Back

Fiscal Year 2024 began as the City started to wind down its recovery from Hurricane Ian. However, major challenges remain such as the redesign and repair of a major stormwater pond collapse which is expected to exceed \$2 million. With the approval of the City Commission the stormwater management design criterion was modified to provide more stringent design standards to aid in limiting costly damages to the residents and City improvements for future severe storm events. The City has begun the design process for two new wastewater treatment plants as well as expanded service throughout the City for reuse lines. Additionally, the Water and Sewer Utility will continue to update or replace water and waste water system components including pipe, manholes, lift stations, and meters. Through maintenance and regular fire hydrant inspections the City will maintain reliable infrastructure ensuring the safety of all our residents.

I have served as the City Interim City Manager for the past year and a half and it's my continued goal to continue to provide excellent service, while maintaining the high level of fiscal responsibility that our residents have come to expect. Some highlights over the last fiscal year are as follows:

- Opening of pickleball facilities at Central Winds Park
- Torcaso boardwalk
- Creek debris and sediment removal
- Pond sediment removal
- Go live with new permitting software
- Resurfaced 20,102 linear feet or 3.8 miles of new roadway

Some highlights over the past few years are as follows:

- Increased the City of Winter Spring's Florida Issuer Default Rating (IDR) from AA+ to AAA.
- Earned an A rating according to Crimegrade and is in the 91st percentile for safety in the US.
- Enhanced and expanded community events via partnerships and sponsorships.
- Being named one of the top ten safest cities in Florida by several publications.
- Being named one of the best places to live in Florida by Ramsey.
- Ranked 53rd out of 981 cities for overall livability according to Best Places.

Summary information related to the Fiscal Year 2025 Proposed Budget is provided beginning on page iv.

OVERALL BUDGET REVENUES

Based upon an operating millage assumption of 2.6200 mills, total revenues and transfers are projected to decrease by 6.6% in FY 2025. Inclusive of appropriations from fund balance, a total decrease of 6.4% is projected as follows:

	FY 23/24 Original Budget	FY 24/25 Proposed Budget	Change
General	\$23,192,639	\$24,710,934	6.5%
Other Governmental	\$16,390,835	\$8,189,783	(50.0%)
Enterprise	<u>\$15,086,923</u>	<u>\$18,174,300</u>	20.5%
Sub-Total	\$54,670,397	\$51,075,017	(6.6%)
Appropriations From Fund Balance	<u>\$18,732,135</u>	<u>\$17,614,176</u>	(6.0%)
Total	<u>\$73,402,532</u>	<u>\$68,689,193</u>	<u>(6.4%)</u>

OVERALL BUDGET EXPENDITURE

Total expenditures and transfers out are projected to decrease by 6% in FY 2025. Inclusive of appropriations to fund balance, a total decrease of 6.4% is projected as follows:

	FY 23/24 Original Budget	FY 24/25 Proposed Budget	Change
General	\$24,137,122	\$26,636,983	10.4%
Other Governmental	\$26,799,680	\$16,427,285	(38.7%)
Enterprise	<u>\$21,794,691</u>	<u>\$25,268,347</u>	15.9%
Sub-Total	\$72,731,493	\$68,332,615	(6.0%)
Appropriations To Fund Balance	<u>\$671,039</u>	<u>\$356,578</u>	(46.9%)
Total	<u>\$73,402,532</u>	<u>\$68,689,193</u>	<u>(6.4%)</u>

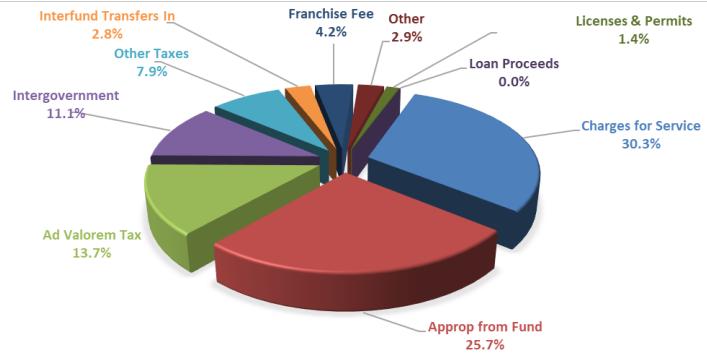
OVERALL CHANGE IN FINANCIAL POSITION

The year-end fund balance in the General Fund is projected to decrease. The operating coverage is positive, but there is almost \$1.9M in non-recurring capital expenditures. Year-end fund balances of the Other Governmental Funds (collectively) will decrease by \$14.7M which is largely due to 3rd Gen, resurfacing and stormwater rehabilitation. The FY 2025 budget only includes three months of 3rd Generation sales tax which sunsets in December 2024 (approximately \$250K/month). Fourth Generation infrastructure sales tax will be on the ballot in November 2025 and is therefore not included in this budget. The Enterprise fund equity (collectively) is budgeted to substantially decrease largely due to increases in personnel services and CIP budget for the utility fund.

	FY 23/24 Estimated Ending Fund Bal/Equity	FY 24/25 Proposed Ending Fund Bal/Equity	Change
General	\$9,522,710	\$7,323,223	(23.1%)
Other Governmental	\$34,391,831	\$19,596,963	(43.0%)
Enterprise	<u>\$13,143,021</u>	<u>\$10,222,182</u>	(22.2%)
Total	<u>\$57,057,562</u>	<u>\$37,142,368</u>	<u>(34.9%)</u>

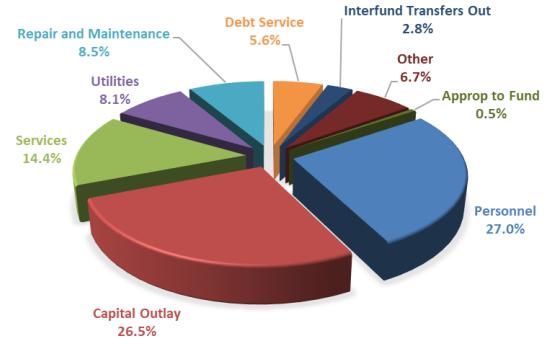
ORGANIZATION-WIDE SOURCES OF FUNDS

<i>Source</i>	<i>% of Total</i>
Charges for Service	30.3%
Approp from Fund	25.7%
Ad Valorem Tax	13.7%
Intergovernment	11.1%
Other Taxes	7.9%
Interfund Transfers In	2.8%
Franchise Fee	4.2%
Other	2.9%
Licenses & Permits	1.4%
Loan Proceeds	0.0%
	100.0%



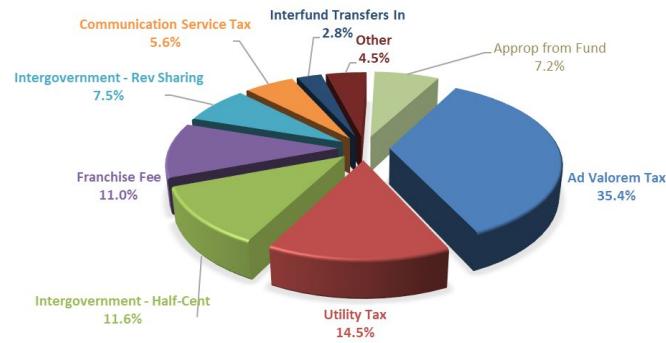
ORGANIZATION-WIDE APPLICATIONS OF FUNDS

<i>Application</i>	<i>% of Total</i>
Personnel	27.0%
Capital Outlay	26.5%
Services	14.4%
Utilities	8.1%
Repair and Maintenance	8.5%
Debt Service	5.6%
Interfund Transfers Out	2.8%
Other	6.7%
Approp to Fund	0.5%
	100.0%



GENERAL FUND SOURCES OF FUNDS

<i>Source</i>	<i>% of Total</i>
Ad Valorem Tax	35.4%
Utility Tax	14.5%
Intergovernment - Half-Cent	11.6%
Franchise Fee	11.0%
Intergovernment – Rev Sharing	7.5%
Communication Service Tax	5.6%
Interfund Transfers In	2.8%
Other	4.5%
Approp from Fund	7.2%
	100.0%



Ad Valorem

In order to fund the FY 2025 Proposed Budget a total millage rate of 2.6200 mills is proposed.

	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>Change</u>
Operating Millage Rate	2.4100	2.6200	0.2100

Incorporating the unchanged FY 2025 County MSTU millage rate (still preliminary), the combined proposed millage rate to City taxpayers of 5.3849 represents a 0.21 millage increase as follows:

	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>Change</u>
Operating Millage Rate	2.4100	2.6200	0.2100
County MSTU (prelim)	<u>2.7649</u>	<u>2.7649</u>	<u>0.0000</u>
Total	5.1749	5.3849	0.2100

At 2.6200 mills, the FY 2025 operating millage rate would be 17% more than the estimated “rolled-back” rate of 2.2394 mills, based on the preliminary ad valorem tax base as provided by the Seminole County Property Appraiser (DR-420).

The preliminary FY 2025 ad valorem tax base compares to the base for FY 2024 as follows:

<u>FY 23/24 (DR-420)</u>	<u>FY 24/25 (DR-420*)</u>	<u>Change</u>
\$3,473,637,874	\$3,745,597,673	\$271,959,799 / 7.8%

**Includes New Construction and Annexations of approximately \$20.7M*

Based on preliminary valuations and the proposed operating millage rate, projected FY 2025 net ad valorem revenues are expected to increase \$1,384,319 or 17.2% as follows:

<u>FY 23/24</u> (Adopted)	<u>FY 24/25</u> (DR-420)	<u>Change</u>
\$8,036,610	\$9,420,928	\$1,384,319 / 17.2%

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

FY 2025 State Shared revenues are budgeted to decrease by \$4,000 or (0.1%) as follows:

<u>FY 23/24</u>	<u>FY 24/25</u>	<u>Change</u>
\$5,100,000	\$5,096,000	(\$4,000) / (0.1%)

Local Communication Services Tax

Projected FY 2025 General Fund revenues from Local Communication Service Taxes are budgeted to increase by \$30,000 or 2.1% as follows:

<u>FY 23/24</u>	<u>FY 24/25</u>	<u>Change</u>
\$1,450,000	\$1,480,000	\$30,000 / 2.1%

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 by Ordinance 2023-09 for an additional ten years. In total, projected FY 2025 General Fund revenues from Electric Utility Taxes and Electric Franchise Fees are budgeted to increase as follows:

<u>FY 23/24</u>	<u>FY 24/25</u>	<u>Change</u>
\$5,825,500	\$5,900,000	\$75,000 / 1.3%

Other General Fund Sources

Other General Fund sources that include interfund transfers are expected to decrease \$1,049 or 0.1% as shown below.

<u>FY 23/24</u>	<u>FY 24/25</u>	<u>Change</u>
\$1,488,483	\$1,487,434	(\$1,049) / (0.1%)

WATER & SEWER SOURCES

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

<u>FY 23/24</u>	<u>FY 24/25</u>	<u>Change</u>
\$13,072,143	\$16,075,720	\$3,003,577 / 23%

The City's comparative rate position remains in the general bottom half of rates charged by other neighboring utility systems.

In Fiscal Year 2020, the City contracted with Veolia Water North America - South, LLC (Veolia) to assume the operation, maintenance, and management services for the City's drinking water treatment, wastewater treatment, and reuse utilities.

The City is committed to achieving the highest quality of potable water for its residents, and has completed multiple projects at its three Water Treatment Plants (WTPs) over the past five years to improve the potable system. These projects included well improvements, treatment process improvements, back-up power upgrades, and hydraulic improvements. The City continually utilizes and analyzes its potable hydraulic model to make recommendations to improve water aesthetics and upgrade the City's current water infrastructure. This hydraulic model has been a tool in guiding 2023/2024 compliance efforts for national, state, and local regulatory requirements, including the Revised Lead and Copper Rule and annual fire hydrant inspections.

Over the past few years, the City has completed multiple projects at the East and West wastewater treatment plants (WWTPs) to keep these aging facilities (that are at the end of their useful life) in operation. Some of these projects include air piping replacements and structural improvements at both WWTPs, the installation of a disc filter at the West WWTP, aerator improvements at the East WWTP, and upgrade of the existing influent screens at both WWTPs. The City has contracted Carollo Engineers, Inc. to design the new WWTPs. The project is currently in the "Design Phase" and the City is expected to procure a construction manager at-risk contractor by the end of the 2024 calendar year.

The City recently completed a reclaimed system expansion along SR 434 that connected almost 380 homes and the HOA irrigation accounts in Tuskawilla Crossing to reclaimed irrigation. The City and Kimley-Horn and Associates, Inc., are currently working on the design of an additional reclaimed extension to integrate Winter Springs Village to the reclaimed water network.

DEVELOPMENT SERVICES REVENUES

Revenues in the Development Services Fund are projected to increase by \$167,000 or 19.6% as follows:

<u>FY 23/24</u>	<u>FY 24/25</u>	<u>Change</u>
\$853,500	\$1,020,500	\$167,000 / 19.6%

Diversification of the property tax base remains an important focus for the City. Single-family residential construction, remains steady, with the 132-unit Hickory Grove Townhomes currently under construction. The demand for retirement housing also remains high, with construction expected to begin on the 140-unit Living Life independent living facility this year. Commercial development demand continues to grow, with Fisher Optometry under construction and several other commercial projects in the development review process.

Revenues for FY 24/25 are projected to be higher than FY 23/24. Ongoing permitting for Hickory Grove Townhomes has increased permitting revenues. Numerous development projects are in the development review process.

OTHER RATES AND CHARGES

Oak Forest Wall Maintenance & Debt Service Funds

The Oak Forest Maintenance assessment remains unchanged at \$60/BU as compared to the legal maximum of \$63/BU.

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 2025, the rate remains at the legal maximum of \$128. The assessment for this maintenance fund is insufficient due to significant repairs, inflation and increased labor costs and will require reevaluation. A rate study is forthcoming. Additionally, a loan and an additional assessment may be needed for the fountain.

Tuscarilla III Special Assessment Fund

The Tuscarilla 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 Tuscarilla Units 12/12A wall. In FY 2024, there was an increase to the capital assessment from \$85/BU to \$88/BU. For FY 2025, 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 forthcoming.

Infrastructure Surtax Fund

In May of 2014, 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, 2015 and will expire December 31, 2024. Therefore, FY25 budget contains 3 more months of revenue. The proceeds are to be utilized for qualified public infrastructure projects and are distributed 25% to the School Board, 24.2% to the County with the remaining 50.8% 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 2.99%, which may be utilized for public infrastructure as defined in the Florida statutes [Section 212.055(2)(d)]. The voters will be voting for a 4th generation infrastructure surtax in November 2024.

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. That long term extension was authorized on May 10, 2021 with Ordinance 2021-03 and became effective March 1, 2022, after the expiration of the previous addendum, and will remain in effect through February 28, 2027 with three additional one-year extensions available upon mutual consent.

The residential rate of \$18.10 charged to customers remained unchanged for over 18 years. This rate increased in FY24 to \$22.81 (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 2025 are a volatile labor market, increases to minimum wage, additional staffing needed to facilitate essential and significant infrastructure enhancements, increased inflation, and the impact of the baby boomer generation retiring in large numbers. In order to face these challenges and to maintain our competitive advantage for recruiting and retention, we regularly review processes, search for efficiencies/process automation. We have made market adjustments to salaries and pay ranges, most notably in the police department; and increased benefits available to employees. Personnel costs, totaling \$18,538,051 are proposed to increase 1.1% over the prior fiscal year as follows:

	FY 23/24 Original Budget	FY 24/25 Proposed Budget	Change
General	\$14,876,575	\$15,057,514	1.2%
Enterprise	<u>\$3,465,171</u>	<u>\$3,480,537</u>	0.4%
Total	\$18,341,746	\$18,538,051	1.1%

Staffing and Wages - Full-time headcount has decreased this year. As part of our commitment to maintaining high standards positions were streamlined, vacancies re-evaluated, and job duties re-aligned. The total full-time headcount for FY 2025 accompanied by trailing historical data follows:

	FY09	FY10	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Full-Time	234	228	181	172	177	158	174	175	190	183



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.

Pension plan funding levels have improved significantly over the past thirteen years. The vested benefit security ratio increased from 48.8% in FY 2007 to 88.0% as of October 1, 2022. The vested benefit security ratio for the plan year ended 2023 is 90.0%. The smoothed investment return was 5.19% and was less than 7.0% rate of return assumed.

Health Insurance - Effective 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 2025 Operating Costs, totaling \$25,792,079 are proposed to increase 12.6% from the prior fiscal year as follows:

	FY 23/24 Original Budget	FY 24/25 Proposed Budget	Change
General	\$7,046,347	\$8,525,229	21.0%
Other Governmental	\$5,199,591	\$5,261,772	1.2%
Enterprise	<u>\$10,668,433</u>	<u>\$12,005,078</u>	12.5%
Total	\$22,914,371	\$25,792,079	12.6%

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

	FY 23/24 Original Budget	FY 24/25 Proposed Budget	Change
Information & General Gov't	\$1,612,352	\$2,612,743	62.0%
Community Development	\$1,526,749	\$1,832,860	20.0%
Parks & Recreation	\$1,733,846	\$1,609,325	(7.2%)
Police	\$1,488,299	\$1,702,916	14.4%
Finance	\$275,086	\$274,911	(0.1%)
Public Works	\$228,814	\$315,599	37.9%
Executive	<u>\$181,201</u>	<u>\$176,875</u>	(2.4%)
Total	\$7,046,347	\$8,525,229	21.0%

Increases in Information Technology & General Government are mainly attributable to increases in general liability insurance, computer equipment replacements, software licensing agreements, repair and maintenance. The increase in Community Development is due to consulting increases for the 2050 Comprehensive Plan, and landscaping contracts in Urban Beautification. The increase in Public Work's is due to necessary tools in Fleet for safety and efficiency measures.

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 2025 Capital Outlay, totaling \$18.2M is 28.8% less than last year's budget as follows:

	FY 23/24	FY 24/25	Change
	Original	Proposed	
General	\$924,200	\$1,839,240	99.0%
Other Governmental	\$20,181,400	\$9,751,224	(51.7%)
Enterprise	<u>\$4,496,000</u>	<u>\$6,634,000</u>	47.6%
Total	\$25,601,600	\$18,224,464	(28.8%)

The substance of the FY 2025 capital budget appears in the Infrastructure Surtax Fund, Transportation-related Funds, Impact Fee Funds (Transportation, Park), Sewer Plant Replacement (ARPA/SRFL) Fund, Capital Project Funds and Enterprise Funds, which are funded by infrastructure surtax, developer fees, grants and/or user fees. Police Department 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 2025.

BUDGET CALENDAR

A Commission workshop to consider the Fiscal Year 2025 Proposed Budget is scheduled for July 15, 2024. In accordance with TRIM law, a proposed millage rate is required to be adopted by August 4, 2024. Therefore, consideration and adoption of the tentative millage rate is scheduled for the July 15th regular Commission meeting. The first public hearing for adoption of the Fiscal Year 2025 Budget is scheduled for September 9, 2024 and the final public hearing is scheduled for September 23, 2024.

ACKNOWLEDGEMENTS

The budget process and this resulting document could not have been completed without the support of the Mayor and Commission and the diligent and cooperative efforts of the City's Department Directors and their staff. I would like to personally offer my sincere thanks to our entire team for their cooperation and support.



Philip Hursh
Interim City Manager

Source and Application of Funds

Fiscal Year 2024-2025 Budget

Fund Type	FY 21/22 Actual	UNAUDITED FY 22/23 Actual	Adopted FY 23/24 Budget	FY 24/25 Budget
General	\$20,944,814	\$23,343,264	\$23,192,639	\$24,710,934
Other Governmental:				
Special Revenue	\$9,594,871	\$10,661,264	\$14,210,400	\$6,168,110
Special Assessment	\$707,462	\$730,776	\$750,935	\$748,673
Debt Service	\$1,265,020	\$1,299,156	\$1,320,000	\$1,235,000
Capital Project	(\$116,531)	\$601,413	\$109,500	\$38,000
Enterprise	\$14,157,573	\$16,884,554	\$15,086,923	\$18,174,300
Total Sources (exclusive of approp)	\$46,553,209	\$53,520,427	\$54,670,397	\$51,075,017
Total Appropriations FROM Funds	\$1,289,918	\$5,368,794	\$18,732,135	\$17,614,176
Total Sources	\$47,843,127	\$58,889,221	\$73,402,532	\$68,689,193

Fund Type	FY 21/22 Actual	UNAUDITED FY 22/23 Actual	Adopted FY 23/24 Budget	FY 24/25 Budget
General	\$20,667,016	\$22,395,286	\$24,137,122	\$26,636,983
Other Governmental:				
Special Revenue	\$5,239,767	\$8,616,420	\$23,404,212	\$12,608,006
Special Assessment	\$875,334	\$638,302	\$850,467	\$856,774
Debt Service	\$1,275,000	\$1,275,000	\$1,277,501	\$1,277,505
Capital Project	\$269,429	\$2,105,264	\$1,267,500	\$1,685,000
Enterprise	\$10,937,928	\$13,862,743	\$21,794,691	\$25,268,347
Total Applications (exclusive of approp)	\$39,264,474	\$48,893,015	\$72,731,493	\$68,332,615
Total Appropriations TO Funds	\$8,578,653	\$9,996,206	\$671,039	\$356,578
Total Applications *	\$47,843,127	\$58,889,221	\$73,402,532	\$68,689,193

*** Includes interfund transfers of:** **\$4,834,603** **\$4,841,064** **\$2,049,168** **\$1,952,008**

ALL FUNDS - SUMMARY

Source/Application Category

	FY 21/22 Actual	UNAUDITED FY 22/23 Actual	Original FY 23/24 Budget	Revised FY 23/24 Budget	FY 24/25 Budget
SOURCES					
Revenues					
General	\$20,390,212	\$22,579,200	\$22,433,471	\$22,514,451	\$23,973,926
Other Governmental	\$7,170,821	\$9,275,609	\$15,100,835	\$22,263,896	\$6,974,783
Enterprise	\$14,157,573	\$16,824,554	\$15,086,923	\$16,126,923	\$18,174,300
	TOTAL REVENUES	\$41,718,606	\$48,679,363	\$52,621,229	\$60,905,270
Transfers					
General	\$554,602	\$764,064	\$759,168	\$759,168	\$737,008
Other Governmental	\$4,280,001	\$4,017,000	\$1,290,000	\$1,290,000	\$1,215,000
Enterprise	\$0	\$60,000	\$0	\$0	\$0
	TOTAL TRANSFERS	\$4,834,603	\$4,841,064	\$2,049,168	\$2,049,168
	Total Sources *	\$46,553,209	\$53,520,427	\$54,670,397	\$62,954,438
APPLICATIONS					
Personnel Services					
General	\$11,446,273	\$12,118,132	\$14,876,575	\$14,697,236	\$15,057,514
Other Governmental	\$0	\$0	\$0	\$0	\$0
Enterprise	\$1,906,683	\$2,667,604	\$3,465,171	\$3,395,904	\$3,480,537
	TOTAL PAYROLL	\$13,352,956	\$14,785,736	\$18,341,746	\$18,538,051
Operating					
General	\$4,388,405	\$5,183,257	\$7,046,347	\$7,342,004	\$8,525,229
Other Governmental	\$4,313,680	\$5,599,349	\$5,199,591	\$5,128,377	\$5,261,772
Enterprise	\$8,373,090	\$10,351,019	\$10,668,433	\$10,586,410	\$12,005,078
	TOTAL OPERATING	\$17,075,175	\$21,133,625	\$22,914,371	\$23,056,791
Debt Service					
General	\$0	\$0	\$0	\$0	\$0
Other Governmental	\$1,527,767	\$1,292,721	\$1,410,789	\$1,410,212	\$1,414,289
Enterprise	\$1,215,837	\$936,643	\$2,413,819	\$2,413,819	\$2,411,724
	TOTAL DEBT SERVICE	\$2,743,604	\$2,229,364	\$3,824,608	\$3,826,013
Transfers					
General	\$4,280,001	\$4,077,000	\$1,290,000	\$1,290,000	\$1,215,000
Other Governmental	\$7,900	\$0	\$7,900	\$7,900	\$0
Enterprise	\$546,702	\$764,064	\$751,268	\$751,268	\$737,008
	TOTAL TRANSFERS	\$4,834,603	\$4,841,064	\$2,049,168	\$2,049,168
Capital					
General	\$552,337	\$1,016,897	\$924,200	\$963,862	\$1,839,240
Other Governmental	\$1,810,183	\$5,742,916	\$20,181,400	\$23,097,757	\$9,751,224
Enterprise	\$2,060,632	\$5,307,756	\$4,496,000	\$5,294,890	\$6,634,000
	TOTAL CAPITAL	\$4,423,152	\$12,067,569	\$25,601,600	\$29,356,509
	Total Applications *	\$42,429,490	\$55,057,358	\$72,731,493	\$76,379,639

* Total Sources and Applications are exclusive of Appropriations To/From Fund Balance. Total Applications for FY 21/22 and FY22/23 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 of \$3,165,016 and \$6,164,342, respectively.

Organization-Wide
Source and Application of Funds
by Classification

Source	UNAUDITED Actuals FY 23	% of Total	Original Budget FY 24	% of Total	Budget FY 25	% of Total
Charges for Service	\$16,959,037	28.8%	\$16,880,295	23.0%	\$20,788,534	30.3%
Ad Valorem Tax	\$7,391,163	12.6%	\$8,036,609	10.9%	\$9,420,926	13.7%
Utility Tax	\$3,870,706	6.6%	\$3,810,500	5.2%	\$3,849,900	5.6%
Intergovernment - Half-Cent	\$3,108,945	5.3%	\$3,200,000	4.4%	\$3,096,000	4.5%
Franchise Fee	\$2,787,401	4.7%	\$2,772,432	3.8%	\$2,917,296	4.2%
Interfund Transfers In	\$4,841,064	8.2%	\$2,049,168	2.8%	\$1,952,008	2.8%
Intergovernment - Rev Sharing	\$1,937,830	3.3%	\$1,900,000	2.6%	\$2,000,000	2.9%
Intergovernment - Other	\$1,232,344	2.1%	\$1,760,300	2.4%	\$1,757,850	2.6%
Communication Service Tax	\$1,426,316	2.4%	\$1,450,000	2.0%	\$1,480,000	2.2%
Miscellaneous	\$4,391,285	7.5%	\$2,249,721	3.1%	\$1,136,750	1.7%
Licenses & Permits	\$1,032,064	1.8%	\$783,541	1.1%	\$985,200	1.4%
Intergovernment - Local Infrastructure	\$3,075,652	5.2%	\$3,430,000	4.7%	\$750,000	1.1%
Special Assessments	\$679,951	1.2%	\$745,355	1.0%	\$745,353	1.1%
Fines & Forfeitures	\$228,694	0.4%	\$111,976	0.2%	\$104,700	0.2%
Other Taxes	\$165,450	0.3%	\$90,500	0.1%	\$90,500	0.1%
Loan Proceeds	\$0	0.0%	\$5,400,000	7.4%	\$0	0.0%
Impact Fees	\$392,525	0.7%	\$0	0.0%	\$0	0.0%
Approp from Fund	\$5,368,794	9.1%	\$18,732,135	25.5%	\$17,614,176	25.6%
Total Sources	\$58,889,221	100.0%	\$73,402,532	100.0%	\$68,689,193	100.0%
Application	UNAUDITED Actuals FY 23	% of Total	Original Budget FY 24	% of Total	Budget FY 25	% of Total
Personnel	\$14,785,736	25.1%	\$18,341,746	25.0%	\$18,538,051	27.0%
Capital Outlay	\$6,759,812	11.5%	\$25,601,600	34.9%	\$18,224,464	26.5%
Services	\$9,142,405	15.5%	\$8,760,714	11.9%	\$9,858,069	14.4%
Repair and Maintenance	\$4,108,140	7.0%	\$5,294,306	7.2%	\$5,830,346	8.5%
Utilities	\$5,291,875	9.0%	\$5,439,755	7.4%	\$5,530,171	8.1%
Debt Service	\$1,372,778	2.3%	\$3,824,608	5.2%	\$3,826,013	5.6%
Other Operating	\$1,401,680	2.4%	\$1,864,662	2.5%	\$2,676,529	3.9%
Interfund Transfers Out	\$4,841,064	8.2%	\$2,049,168	2.8%	\$1,952,008	2.8%
Supplies	\$742,342	1.3%	\$1,037,811	1.4%	\$1,388,839	2.0%
Fuel	\$388,335	0.7%	\$432,388	0.6%	\$430,390	0.6%
Grants & Aids	\$58,848	0.1%	\$84,735	0.1%	\$77,735	0.1%
Approp to Fund	\$9,996,206	17.0%	\$671,039	0.9%	\$356,578	0.5%
Total Applications	\$58,889,221	100.0%	\$73,402,532	100.0%	\$68,689,193	100.0%

Organization-Wide
Source and Application of Funds
by Function

Source	UNAUDITED		Original		Budget FY 25	% of Total
	Actuals FY 23	% of Total	Budget FY 24	% of Total		
Non-Department	\$23,962,383	40.7%	\$28,460,092	38.8%	\$23,757,360	34.6%
Water & Sewer	\$13,366,761	22.7%	\$12,592,143	17.2%	\$15,795,720	23.0%
Public Works	\$9,791,931	16.6%	\$8,286,642	11.3%	\$6,169,072	9.0%
General Government	\$1,706,719	2.9%	\$1,347,000	1.8%	\$1,252,000	1.8%
Stormwater	\$1,137,163	1.9%	\$1,141,280	1.6%	\$1,067,080	1.6%
Protective Inspections	\$997,054	1.7%	\$743,500	1.0%	\$960,500	1.4%
Community Development	\$885,940	1.5%	\$821,476	1.1%	\$807,873	1.2%
Finance	\$764,064	1.3%	\$751,268	1.0%	\$737,008	1.1%
Parks & Recreation	\$420,026	0.7%	\$275,270	0.4%	\$321,294	0.5%
Police	\$282,319	0.5%	\$135,226	0.2%	\$113,130	0.2%
Fire	\$108,278	0.2%	\$80,000	0.1%	\$56,000	0.1%
Executive & Legislative	\$27,290	0.0%	\$36,500	0.0%	\$37,980	0.1%
Information Services	\$70,499	0.1%	\$0	0.0%	\$0	0.0%
Approp from Fund	\$5,368,794	9.1%	\$18,732,135	25.5%	\$17,614,176	25.6%
Total Sources	\$58,889,221	100.0%	\$73,402,532	100.0%	\$68,689,193	100.0%
Application	UNAUDITED		Original		Budget FY 25	% of Total
	Actuals FY 23	% of Total	Budget FY 24	% of Total		
Water & Sewer	\$11,072,757	18.8%	\$22,931,544	31.2%	\$20,986,889	30.6%
Public Works	\$13,293,466	22.6%	\$18,693,468	25.5%	\$14,026,873	20.4%
Police	\$7,832,859	13.3%	\$9,450,819	12.9%	\$10,637,257	15.5%
Information Services	\$3,030,781	5.1%	\$3,614,216	4.9%	\$4,706,467	6.9%
Community Development	\$3,159,358	5.4%	\$4,219,427	5.7%	\$4,578,534	6.7%
Parks & Recreation	\$2,586,850	4.4%	\$3,913,140	5.3%	\$4,236,780	6.2%
Protective Inspections	\$1,504,030	2.6%	\$2,402,992	3.3%	\$2,456,533	3.6%
General Government	\$3,028,900	5.1%	\$3,057,800	4.2%	\$2,310,451	3.4%
Stormwater	\$1,285,956	2.2%	\$1,868,055	2.5%	\$1,824,925	2.7%
Finance	\$1,421,474	2.4%	\$1,752,423	2.4%	\$1,763,715	2.6%
Executive & Legislative	\$676,584	1.1%	\$827,609	1.1%	\$804,191	1.2%
Fire	\$0	0.0%	\$0	0.0%	\$0	0.0%
Approp to Fund	\$9,996,206	17.0%	\$671,039	0.9%	\$356,578	0.5%
Total Applications	\$58,889,221	100.0%	\$73,402,532	100.0%	\$68,689,193	100.0%

PROJECTED CHANGES IN FUND BALANCE

Governmental Funds - Major/Non-Major in the Aggregate

	Original FY 23/24 Budget	Revised FY 23/24 Budget	FY 24/25 Budget
GENERAL FUND			
Sources	\$23,192,639	\$23,273,619	\$24,710,934
Applications	\$24,137,122	\$24,293,102	\$26,636,983
Appropriation To (From) Fund Balance	(\$944,483)	(\$1,019,483)	(\$1,926,049)
FUND BALANCE - October 1	\$10,467,193	\$10,268,755	\$9,249,272
Appropriation TO (FROM) Fund Balance	(\$944,483)	(\$1,019,483)	(\$1,926,049)
FUND BALANCE - September 30	\$9,522,710	\$9,249,272	\$7,323,223
OTHER GOVERNMENTAL FUNDS (Major funds in this grouping are shown separately below)			
Sources	\$16,390,835	\$23,553,896	\$8,189,783
Applications	\$26,799,680	\$29,644,246	\$16,427,285
Appropriation To (From) Fund Balance	(\$10,408,845)	(\$6,090,350)	(\$8,237,502)
FUND BALANCE - October 1	\$44,800,676	\$33,924,815	\$27,834,465
Appropriation TO (FROM) Fund Balance	(\$10,408,845)	(\$6,090,350)	(\$8,237,502)
FUND BALANCE - September 30	\$34,391,831	\$27,834,465	\$19,596,963
SOLID WASTE FUND			
Sources	\$2,758,150	\$3,333,150	\$3,438,580
Applications	\$3,247,221	\$3,247,221	\$3,247,221
Appropriation To (From) Fund Balance	(\$489,071)	\$85,929	\$191,359
FUND BALANCE - October 1	\$1,828,804	\$1,816,258	\$1,902,187
Appropriation TO (FROM) Fund Balance	(\$489,071)	\$85,929	\$191,359
FUND BALANCE - September 30	\$1,339,733	\$1,902,187	\$2,093,546
INFRASTRUCTURE SURTAX FUND			
Sources	\$3,580,000	\$3,580,000	\$850,000
Applications	\$10,525,000	\$4,525,000	\$5,525,000
Appropriation To (From) Fund Balance	(\$6,945,000)	(\$945,000)	(\$4,675,000)
FUND BALANCE - October 1	\$8,358,115	\$9,043,998	\$8,098,998
Appropriation TO (FROM) Fund Balance	(\$6,945,000)	(\$945,000)	(\$4,675,000)
FUND BALANCE - September 30	\$1,413,115	\$8,098,998	\$3,423,998
SEWER PLANT REPLACEMENT			
Sources	\$5,950,000	\$13,509,090	\$22,000
Applications	\$5,407,900	\$12,966,990	\$0
Appropriation To (From) Fund Balance	\$542,100	\$542,100	\$22,000
FUND BALANCE - October 1	\$17,898,603	\$559,227	\$1,101,327
Appropriation TO (FROM) Fund Balance	\$542,100	\$542,100	\$22,000
FUND BALANCE - September 30	\$18,440,703	\$1,101,327	\$1,123,327
OTHER GOVERNMENTAL FUNDS - NON-MAJOR FUNDS in the aggregate			
Sources	\$4,102,685	\$3,131,656	\$3,879,203
Applications	\$7,619,559	\$8,905,035	\$7,655,064
Appropriation To (From) Fund Balance	(\$3,516,874)	(\$5,773,379)	(\$3,775,861)
FUND BALANCE - October 1	\$16,715,154	\$23,064,559	\$17,833,280
Appropriation TO (FROM) Fund Balance	(\$3,516,874)	(\$5,773,379)	(\$3,775,861)
FUND BALANCE - September 30	\$13,198,280	\$17,291,180	\$14,057,419

PROJECTED CHANGES IN FUND EQUITY

Enterprise Funds

	Original FY 23/24 Budget	Revised FY 23/24 Budget	FY 24/25 Budget
ALL ENTERPRISE FUNDS			
Sources	\$15,086,923	\$16,126,923	\$18,174,300
Applications (includes capital, principal reduction, if applicable)	\$21,794,691	\$22,442,291	\$25,268,347
Appropriation TO (FROM) Fund Equity	(\$6,707,768)	(\$6,315,368)	(\$7,094,047)
Net Assets less Net Capital (less Renewal/Replacement, Restricted)			
FUND EQUITY ¹ - October 1	\$19,850,789	\$23,631,597	\$17,316,229
Appropriation TO (FROM) Fund Equity	(\$6,707,768)	(\$6,315,368)	(\$7,094,047)
FUND EQUITY¹ - September 30	\$13,143,021	\$17,316,229	\$10,222,182
 WATER & SEWER (Utility & Service Availability)			
Sources	\$13,072,143	\$14,112,143	\$16,075,720
Applications (includes capital, principal reduction, if applicable)	\$17,523,644	\$18,563,644	\$20,986,889
Appropriation TO (FROM) Fund Equity	(\$4,451,501)	(\$4,451,501)	(\$4,911,169)
Net Assets less Net Capital (less Renewal/Replacement, Restricted)			
FUND EQUITY ¹ - October 1	\$14,054,726	\$16,940,876	\$12,489,375
Appropriation TO (FROM) Fund Equity	(\$4,451,501)	(\$4,451,501)	(\$4,911,169)
FUND EQUITY¹ - September 30	\$9,603,225	\$12,489,375	\$7,578,206
 DEVELOPMENT SERVICES			
Sources	\$853,500	\$853,500	\$1,020,500
Applications (includes capital, principal reduction, if applicable)	\$2,402,992	\$2,202,992	\$2,456,533
Appropriation TO (FROM) Fund Equity	(\$1,549,492)	(\$1,349,492)	(\$1,436,033)
Net Assets less Net Capital			
FUND EQUITY ¹ - October 1	\$4,495,290	\$5,165,173	\$3,815,681
Appropriation TO (FROM) Fund Equity	(\$1,549,492)	(\$1,349,492)	(\$1,436,033)
FUND EQUITY¹ - September 30	\$2,945,798	\$3,815,681	\$2,379,648
 STORMWATER			
Sources	\$1,161,280	\$1,161,280	\$1,078,080
Applications (includes capital, principal reduction)	\$1,868,055	\$1,675,655	\$1,824,925
Appropriation TO (FROM) Fund Equity	(\$706,775)	(\$514,375)	(\$746,845)
Net Assets less Net Capital			
FUND EQUITY ¹ - October 1	\$1,300,773	\$1,525,548	\$1,011,173
Appropriation TO (FROM) Fund Equity	(\$706,775)	(\$514,375)	(\$746,845)
FUND EQUITY¹ - September 30	\$593,998	\$1,011,173	\$264,328

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.

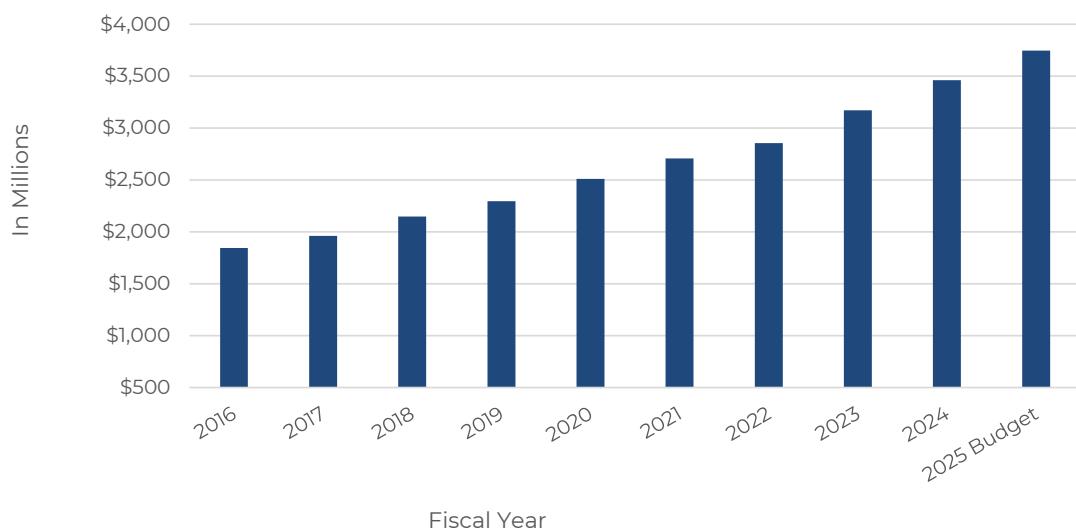
REVENUES

Ad Valorem Taxes

Ad valorem taxes represent the largest single revenue source to the City's General Fund. For the proposed budget year, the ad valorem revenue budget accounts for 38% of the total budgeted revenue for the General Fund. The amount of ad valorem revenue generated is a function of the gross final taxable value as established by the Seminole County Property Appraiser and the millage rate (per thousand dollars of property valuation) established by the City Commission. The following graph shows the final gross taxable value (DR-403) for the last ten fiscal years. Please note that the valuation identified for fiscal year 2025 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)
2016	2015	\$1,843,713,578	5.5%
2017	2016	\$1,961,341,503	6.4%
2018	2017	\$2,147,274,968	9.5%
2019	2018	\$2,293,968,241	6.8%
2020	2019	\$2,509,878,198	9.4%
2021	2020	\$2,708,235,730	7.9%
2022	2021	\$2,854,767,219	5.4%
2023	2022	\$3,171,266,844	11.1%
2024	2023	\$3,461,281,632	9.1%
DR-420			
2025	2024	\$3,745,597,673	8.2%

Final Gross Taxable Value (DR-403)
FY 2025 - Early Estimates/DR-420



REVENUES

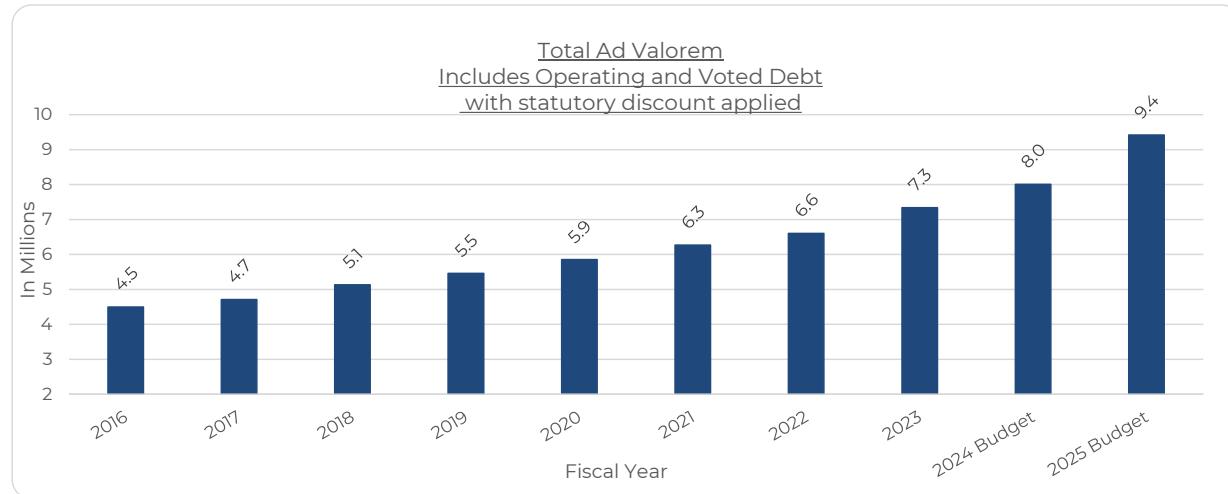
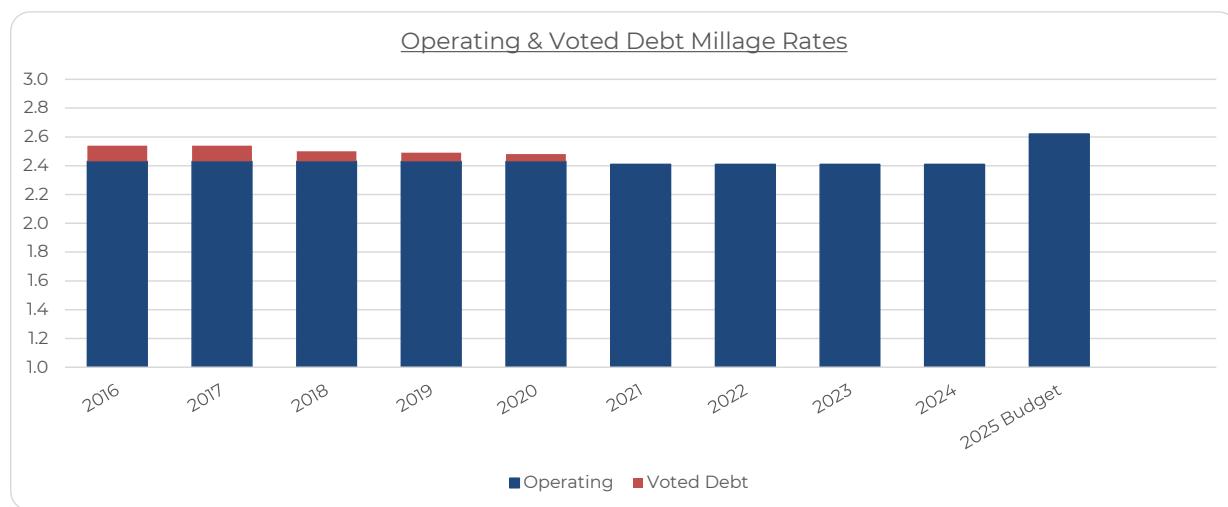
Ad Valorem Taxes (cont'd)

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.

Fiscal Year	Tax Year	Millage Rate		
		Operating	Voted Debt	Total Millage
2016	2015	2.4300	0.1100	2.5400
2017	2016	2.4300	0.0700	2.5000
2018	2017	2.4300	0.0600	2.4900
2019	2018	2.4300	0.0500	2.4800
2020	2019	2.4300	0.0000	2.4300
2021	2020	2.4100	0.0000	2.4100
2022	2021	2.4100	0.0000	2.4100
2023	2022	2.4100	0.0000	2.4100
2024	2023	2.4100	0.0000	2.4100
2025	2024	2.6200	0.0000	2.6200

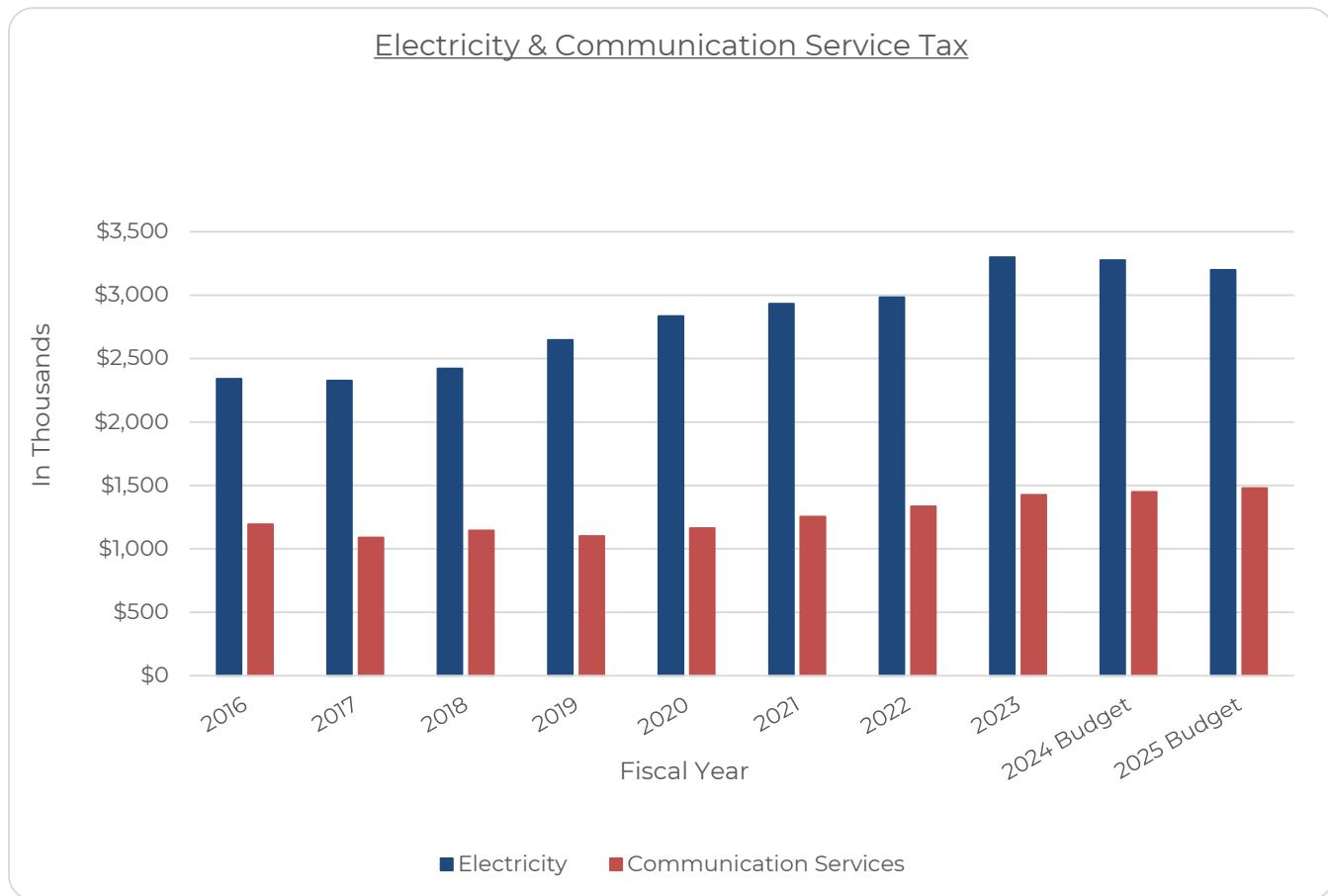


REVENUES

Electricity and Communication Services Tax

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

The following chart reflects eight years of historical data for the major revenue sources as well as estimates for our current fiscal year and proposed budget. These revenue streams flow through the General Fund and are obligated for debt service. The electric utility and communication service tax revenues represent 13% and 6% of the budgeted revenues, respectively.

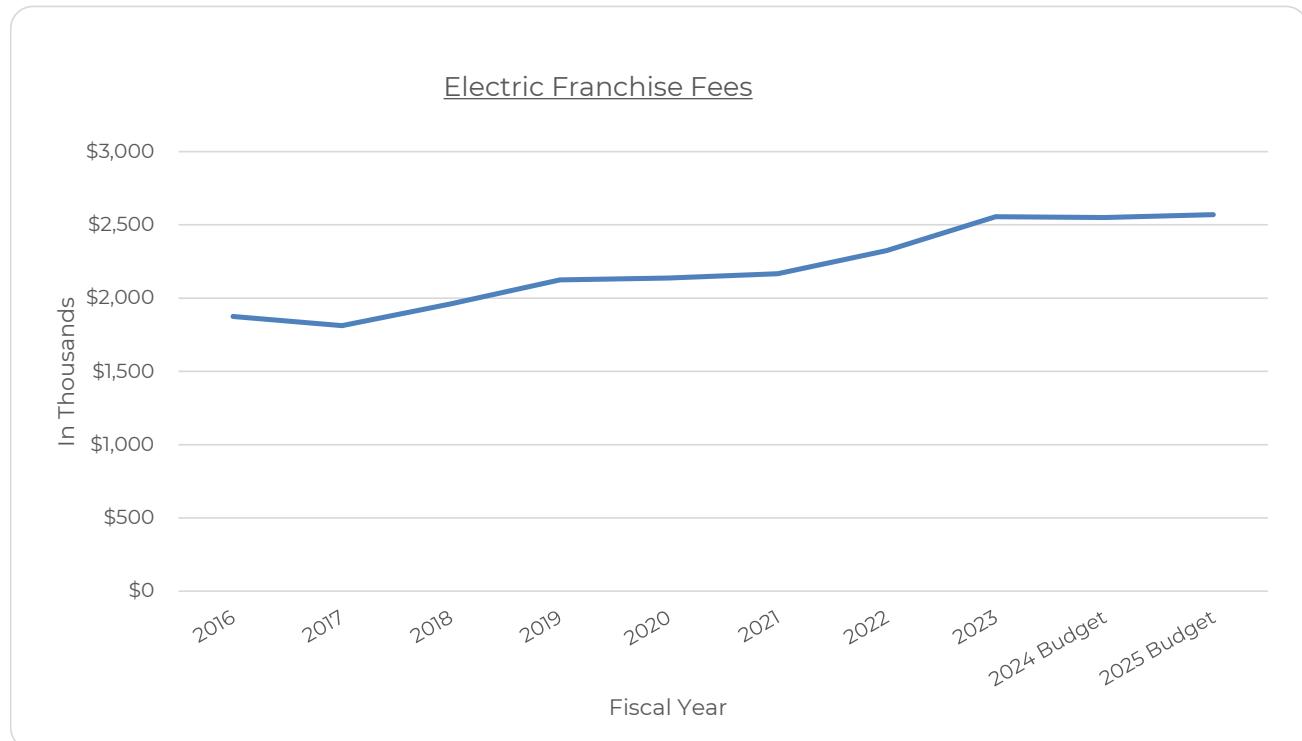


REVENUES

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 11% 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)	\$1,215,000	From the General Fund for debt service requirements related to the Series 1999 US Bank note
General Fund (#001)	\$737,008	From Water & Sewer - cost allocation for the Utility Billing division of the Finance department (1360)

REVENUES

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

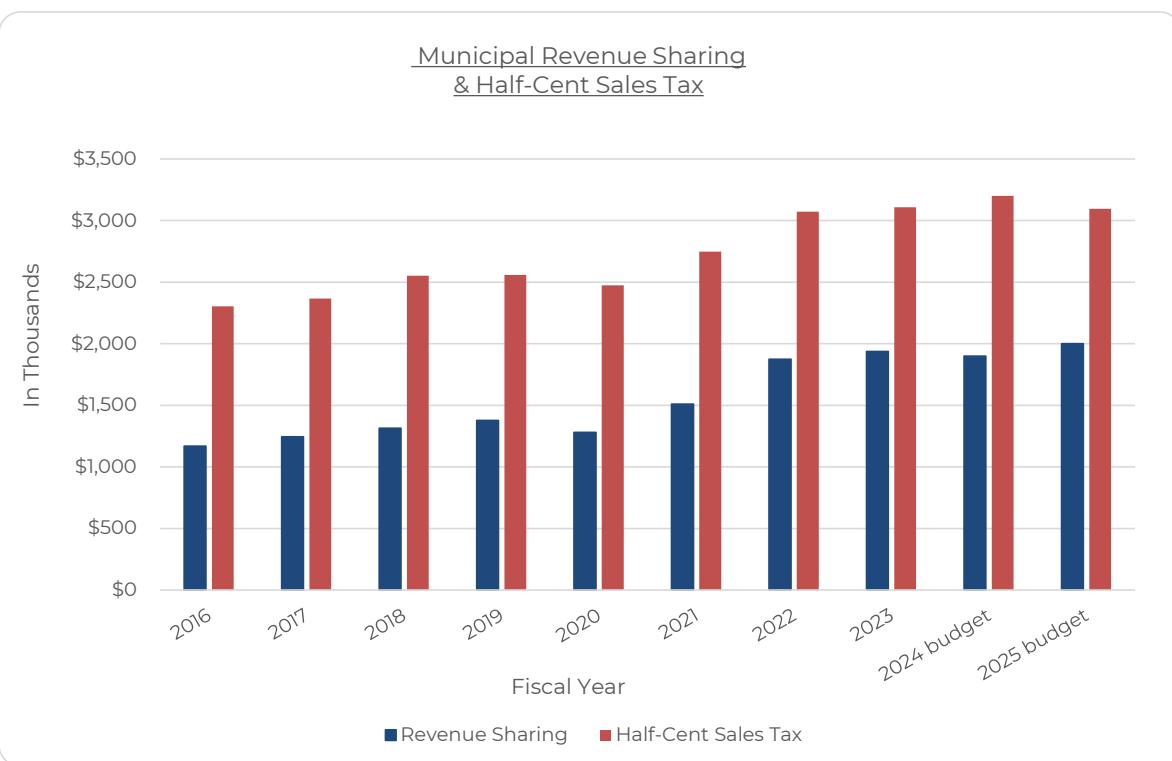
[Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26, Florida Statutes]

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 8.1% 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 12.5% of total General Fund revenues.



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 three 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.

A third generation of this 1% sales surtax was approved by voters in May 2014 and became effective on January 1, 2015 and will expire December 31, 2024. The revenue and expenditure budget relative to the third 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			
	2023	2024+	2024*	2025 ⁺	2023	2024+	2024*	2025 ⁺	2023	2024+	2024*	2025 ⁺	2023	2024+	2024*	2025 ⁺
Base facility charge	\$6.85	\$7.13	\$7.88	\$8.87	\$5.19	\$5.40	\$6.10	\$7.02	N/A	N/A	N/A	N/A	\$13.44	\$13.98	\$16.13	\$19.36
Consumption rates per 1000 gallons:																
0 - 5,000	\$1.59	\$1.65	\$1.83	\$2.06	\$0.94	\$0.98	\$1.10	\$1.27	\$2.31	\$2.40	\$2.66	\$2.99	\$5.25	\$5.46	\$6.30	\$7.56
5,000 - 10,000	\$1.59	\$1.65	\$1.83	\$2.06	\$1.17	\$1.22	\$1.37	\$1.58	\$3.06	\$3.18	\$3.52	\$3.96	\$5.25	\$5.46	\$6.30	\$7.56
10,001 to 15,000	\$2.31	\$2.40	\$2.66	\$2.99	\$1.63	\$1.69	\$1.92	\$2.21	\$3.77	\$3.92	\$4.34	\$4.88	N/A	N/A	N/A	N/A
15,001 - 20,000	\$3.06	\$3.18	\$3.52	\$3.96	\$1.83	\$1.90	\$2.15	\$2.47	\$4.96	\$5.16	\$5.70	\$6.41	N/A	N/A	N/A	N/A
20,001 - 25,000	\$3.77	\$3.92	\$4.34	\$4.88	\$2.68	\$2.79	\$3.15	\$3.62	\$6.86	\$7.14	\$7.89	\$8.88	N/A	N/A	N/A	N/A
25,001 - 30,000	\$4.96	\$5.16	\$5.70	\$6.41	\$2.68	\$2.79	\$3.15	\$3.62	\$6.86	\$7.14	\$7.89	\$8.88	N/A	N/A	N/A	N/A
30,001 and over	\$6.86	\$7.14	\$7.89	\$8.88	\$2.68	\$2.79	\$3.15	\$3.62	\$6.86	\$7.14	\$7.89	\$8.88	N/A	N/A	N/A	N/A

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

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

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

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

Storm Water \$5.50/month per Equivalent Residential Unit (ERU)

Solid Waste (garbage and recycling) - Increased in January 2024 from 18.10 to \$22.81/month, Additional cart rate - \$10.55/month

ORGANIZATION WIDE - PERSONNEL SUMMARY

Budgeted Positions by Fund/Department

GENERAL FUND

Department	2022-2023			2023-2024			2024-2025		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Executive	5	0.00	5.00	5	0.00	5.00	4	0.00	4.00
	16	2.90	18.90	17	2.90	19.90	16	2.19	18.19
	13	0.00	13.00	17	0.00	17.00	15	0.00	15.00
	17	0.00	17.00	17	0.00	17.00	16	0.00	16.00
	11	0.00	11.00	11	0.00	11.00	9	0.00	9.00
	55	0.00	55.00	59	0.00	59.00	61	0.00	61.00
	9	0.00	9.00	10	0.00	10.00	10	0.00	10.00
	14	10.33	24.33	16	11.75	27.75	19	9.46	28.46
TOTAL	140	13.23	153.23	152	14.65	166.65	150	11.65	161.65

ENTERPRISE FUNDS

Fund	2022-2023			2023-2024			2024-2025		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Water and Sewer	21	0.73	21.73	22	0.73	22.73	19	0.73	19.73
	7	0.00	7.00	8	0.00	8.00	6	0.00	6.00
	7	0.00	7.00	8	0.73	8.73	8	0.00	8.00
	TOTAL	35	0.73	35.73	38	1.46	39.46	33	0.73

ORGANIZATION-WIDE

	2022-2023			2023-2024			2024-2025		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
TOTAL	175	13.96	188.96	190	16.11	206.11	183	12.38	195.38

FTEs - Full-time Equivalents

PERSONNEL

by Fund/Department/Division

		2022-2023		2023-2024		2024-2025	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
GENERAL FUND							
Executive		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
1200	City Manager	2		2		2	
1210	City Clerk	3		3		2	
	Departmental Total	5	0.00	5	0.00	4	0.00
Finance		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
1300	General	10		11		10	
1360	Utility Billing	6	2.90	6	2.90	6	2.19
	Departmental Total	16	2.90	17	2.90	16	2.19
Information & General Services		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
1600	General	5		6		5	
1315	Human Resources	2		3		4	
1935	Facilities Maintenance	4		5		4	
7415	Marketing & Events	2		3		2	
	Departmental Total	13	0.00	17	0.00	15	0.00
Public Works		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
4100	Administration	2		2		1	
4110	Roads and ROW Maint	12		12		10	
1940	Fleet Maintenance	3		3		5	
	Departmental Total	17	0.00	17	0.00	16	0.00
Community Development		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
1500	Administration	1		1		1	
1510	Planning	3		3		3	
1520	Urban Beautification	7		7		5	
	Departmental Total	11	0.00	11	0.00	9	0.00
Police		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
2100	Office of the Chief - Sworn	55		59		61	
2100	Other Civilian	9		10		10	
	Departmental Total	64	0.00	69	0.00	71	0.00
Parks & Recreation		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
7200	Administration	2		2		3	
7230	Parks & Grounds	10	8.14	12	8.81	12	8.73
7250	Seniors	2	2.19	2	2.94	4	0.73
	Departmental Total	14	10.33	16	11.75	19	9.46
General Fund Total		140	13.23	152	14.65	150	11.65
WATER & SEWER		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
3600	Operating	21	0.73	22	0.73	19	0.73
STORMWATER		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
3800	Operating	4		4		5	
3810	Engineering	3		4		1	
	Stormwater Total	7	0.00	8	0.00	6	0.00
DEVELOPMENT SERVICES		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
2400	Plans and Inspections	7	0.00	8	0.73	8	0.00
ORGANIZATION-WIDE TOTALS		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
		175	13.96	190	16.11	183	12.38
		188.96		206.11		195.38	

DEBT MANAGEMENT

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 maximum 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

Year Ending 9/30	Principal	Interest	Total
2025	\$1,319,802	\$2,497,077	\$3,816,879
2026	\$1,282,286	\$2,532,448	\$3,814,734
2027	\$1,246,378	\$2,564,004	\$3,810,382
2028	\$1,214,410	\$2,592,481	\$3,806,892
2029	\$1,189,730	\$2,619,356	\$3,809,086
2030	\$1,161,532	\$1,089,031	\$2,250,563
2031	\$1,867,990	\$17,819	\$1,885,809
2032	\$413,190	\$13,792	\$426,982
2033	\$363,406	\$10,188	\$373,593
2034	\$311,637	\$7,952	\$319,589
2035	\$313,885	\$5,700	\$319,585
2036	\$316,149	\$3,432	\$319,581
2037	\$318,430	\$1,147	\$319,577
	\$11,318,824	\$13,954,427	\$25,273,251

DEBT SERVICE REQUIREMENTS

Governmental Funds

	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 Tuscarilla III Assessment District ³ INTERNAL Loan \$63,720			
Year Ending <u>9/30</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2025	\$312,413	\$962,587	\$113,321	\$21,750	\$3,284	\$927
2026	\$295,456	\$979,544	\$115,967	\$18,024	\$3,376	\$835
2027	\$278,677	\$996,323	\$118,435	\$14,215	\$3,470	\$740
2028	\$263,517	\$1,011,483	\$120,722	\$10,329	\$3,568	\$643
2029	\$248,485	\$1,026,515	\$127,821	\$6,290	\$3,668	\$543
2030	\$234,957	\$1,040,043	\$129,625	\$2,106	\$3,770	\$440
2031					\$3,876	\$335
2032					\$3,984	\$226
2033					\$4,096	\$115
	\$1,633,505	\$6,016,496	\$725,891	\$72,714	\$33,092	\$4,804

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 Tuscarilla 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 (Tuscarilla III Capital) for the purpose of a capital wall project in a residential vicinity within the Tuscarilla community.

DEBT SERVICE REQUIREMENTS

Water and Sewer Fund

Year Ending 9/30	Fund #410 Water & Sewer Capital Appreciation / Serial Bonds Series 2000 US Bank		Fund #410 Water & Sewer Refunding Revenue ¹ Series 2020 Truist Bank		State Revolving Loan ² Series 2017 \$5,982,108		TOTAL WATER & SEWER ³		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	TOTAL
	\$460,950	\$1,442,363	\$141,000	\$42,871	\$292,118	\$27,507	\$894,068	\$1,512,741	\$2,406,808
2025	\$432,638	\$1,469,081	\$144,000	\$40,403	\$294,225	\$25,396	\$870,863	\$1,534,880	\$2,405,742
2027	\$405,919	\$1,492,313	\$147,000	\$37,883	\$296,347	\$23,270	\$849,266	\$1,553,466	\$2,402,732
2028	\$382,687	\$1,514,212	\$149,000	\$35,329	\$298,484	\$21,128	\$830,171	\$1,570,669	\$2,400,841
2029	\$360,787	\$1,534,856	\$152,000	\$32,723	\$300,637	\$18,972	\$813,424	\$1,586,551	\$2,399,975
2030	\$340,144		\$154,000	\$30,083	\$302,806	\$16,799	\$796,950	\$46,882	\$843,832
2031			\$1,563,000	\$3,208	\$304,990	\$14,611	\$1,867,990	\$17,819	\$1,885,809
2032			\$106,000	\$1,385	\$307,190	\$12,407	\$413,190	\$13,792	\$426,982
2033			\$54,000		\$309,406	\$10,188	\$363,406	\$10,188	\$373,593
2034					\$311,637	\$7,952	\$311,637	\$7,952	\$319,589
2035					\$313,885	\$5,700	\$313,885	\$5,700	\$319,585
2036					\$316,149	\$3,432	\$316,149	\$3,432	\$319,581
2037					\$318,430	\$1,147	\$318,430	\$1,147	\$319,577
	\$2,383,125	\$7,452,825	\$2,610,000	\$223,884	\$3,966,303	\$188,509	\$8,959,428	\$7,865,218	\$16,824,646

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

<u>Information Services - General</u>		
IT Network Infrastructure Replacement- Routers Phase 2	\$70,000	
Multimedia Storage Backup Enclosure (Communications)	\$7,000	
Replace Server Room Electrical Protection, UPS's and PDU's (IT)	\$15,000	
Fuel Pump Control System (PW,Parks,Finance)	\$16,000	
Police Mobile Command Trailer Tech Overhaul Phase 2 (Police)	\$10,000	
Replace Police Fingerprint Equipment and Upgrade Software	\$7,000	
	\$125,000	
<u>Facilities Maintenance</u>		
Pressure Cleaner	\$7,500	
Scissor Lift	\$20,000	
Vehicle Replacement (1)	\$50,000	
	\$77,500	
<u>Community Development</u>		
60" Mower	\$28,000	
Vehicle Replacement (1)	\$70,000	
Workman Cart	\$25,000	
	\$123,000	
<u>Executive & Legislative</u>		
City Manager SUV	\$38,000	
	\$38,000	
<u>Fleet Maintenance</u>		
A/C machine - 1234YF	\$12,000	
Diagnostic Scanner	\$9,200	
Shop rehab - Wheel Alignment Machine	\$82,000	
Welder 220V or Gas	\$9,000	
Zamboni Floor Cleaner	\$15,000	
	\$127,200	
<u>Police Department</u>		
Replacement Police Vehicles-Complete Package Vehicles (11)	\$863,500	
Broken Sallyport Replacement Roll Door	\$20,000	
Police Building Access Control	\$75,000	
Replace Unserviceable X2 to Tasers (10) Year 1 of 5	\$55,440	
	\$1,013,940	
<u>Parks & Recreation</u>		
Sprayer	\$70,500	
Vehicle Replacement (1)	\$50,000	
Gators (2)	\$30,000	
Lake Jesup Boardwalk (design / permit)	\$50,900	
Reel Mower	\$88,200	
Roof Replacement CWP Office	\$30,000	
Digital Display (Pickleball)	\$15,000	
	\$334,600	
Total General Fund - Capital Outlay		\$1,839,240

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

TOTAL CAPITAL OUTLAY**OTHER GOVERNMENTAL FUNDS**

<u>SP Law Enforcement Trust (Fed) #103</u>	
Traffic Trailer	\$49,800
	\$49,800
<u>Transportation Improvement Fund #120</u>	
Roadway/Drainage Projects	\$600,000
Road Improvements (Safety)	\$400,000
	\$1,000,000
<u>Infrastructure Surtax Fund #121 (3rd gen)</u>	
Stormwater Rehabilitation City-Wide	\$1,300,000
Tuskawilla Crossings Stormwater Pond Repair	\$1,500,000
Wetland Park	\$700,000
CIP - Resurfacing	\$2,000,000
	\$5,500,000
<u>Arbor Fund #140</u>	
Agricultural Drone	\$30,000
Dingo	\$50,000
Wheel Loader	\$100,000
Grapple Truck	\$130,000
Small Dump Truck	\$80,000
	\$390,000
<u>Transportation Impact Fee Fund #150</u>	
Integra/434 Traffic Signal (Design & Construction)	\$379,000
	\$379,000
<u>Police Impact Fee Fund #151</u>	
Body-Wear Camera (8) Year 1 of 5	\$52,424
	\$52,424
<u>Parks Impact Fee Fund #153</u>	
L J O Boardwalk Phase 1	\$400,000
Ranchlands restroom - holding style	\$75,000
Trotwood Pavilion @ Basketball Courts	\$120,000
Veteran's Walk at Torcaso Park	\$100,000
	\$695,000
<u>Public Facilities Capital Project Fund #303</u>	
Fencing in CWP (Parks)	\$250,000
Trotwood Playground Surface (Parks)	\$150,000
Upper Athletic Fields to LED's (8) (Parks)	\$1,000,000
Convert Bay to Tire Room (Fleet)	\$10,000
Rehab Lunchroom/Kitchen (Fleet)	\$10,000
Shop Rehab - 2-Post Lift (Fleet)	\$7,500
Shop Rehab - Mechanic/Lead Office (Fleet)	\$10,000
Shop Rehab - Paint and Gutters (Fleet)	\$7,500
	\$1,445,000
<u>Excellence in Customer Service Initiative C.P. Fund #305</u>	
Thorguard at Torcaso	\$50,000
Closed Captioning	\$60,000
Senior Center HVAC	\$30,000
Cameras for Parks	\$100,000
	\$240,000
Total Other Governmental Funds - Capital Outlay	\$9,751,224

TOTAL CAPITAL OUTLAY

ENTERPRISE FUNDS

Water & Sewer - Operating #410

Construction in Progress

AMR to AMI Meter Replacement	\$1,000,000
Auto flushers	\$10,000
Dump Truck	\$60,000
East Waste Water gravity system capacity study	\$100,000
Flow Meters at RCW Disposal Sites Installation	\$240,000
Oak Forest RCW Controls Installation	\$50,000
Pipe Relining/Replacement RECLAIMED WATER	\$174,000
Pipe Relining/Replacement SEWER LATERAL PARTS	\$250,000
Pipe Relining/Replacement WATER	\$500,000
Radio and PLC upgrades	\$300,000
Reclaimed Water Main Extensions - Construction	\$1,040,000
RIBs rehabilitation construction	\$510,000
Sheoah Blvd Water Main Replacement - Construction	\$500,000
Winter Springs Blvd Valve Addition - Construction	\$40,000
WTP 2 Ground Storage Tank Rehab. - Construction	\$500,000
WTP 2 Pumps and Meters - Construction	\$500,000
	\$5,774,000

Water & Sewer Service Availability #412

Winter Springs Village Reclaim - construction	\$500,000
	\$500,000

Development Services - Plans & Inspections #420

Building Services Inspections Vehicle	\$35,000
Counter Remodel	\$125,000
Lobby Kiosk	\$200,000
	\$360,000

Total Enterprise Funds - Capital Outlay

\$6,634,000

TOTAL CAPITAL OUTLAY - ALL FUNDS

\$18,224,464

**FINANCIAL
&
ORGANIZATIONAL STRUCTURE**

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MAYOR

Kevin McCann

COMMISSIONERS

Seat One – *Matt Benton (Deputy Mayor)*

Seat Two – *Victoria Bruce*

Seat Three – *Ted Johnson*

Seat Four – *Cade Resnick*

Seat Five – *Rob Elliott*

CITY MANAGER (Interim)

Philip Hursh

CITY ATTORNEY

Anthony A. Garganese

CITY CLERK

Christian Gowan

DEPARTMENT DIRECTORS

Operations Director

Brian Dunigan

Community Development Director

Terrilyn Rolle

Finance Director

Holly Queen

Parks, Recreation & Facilities Director

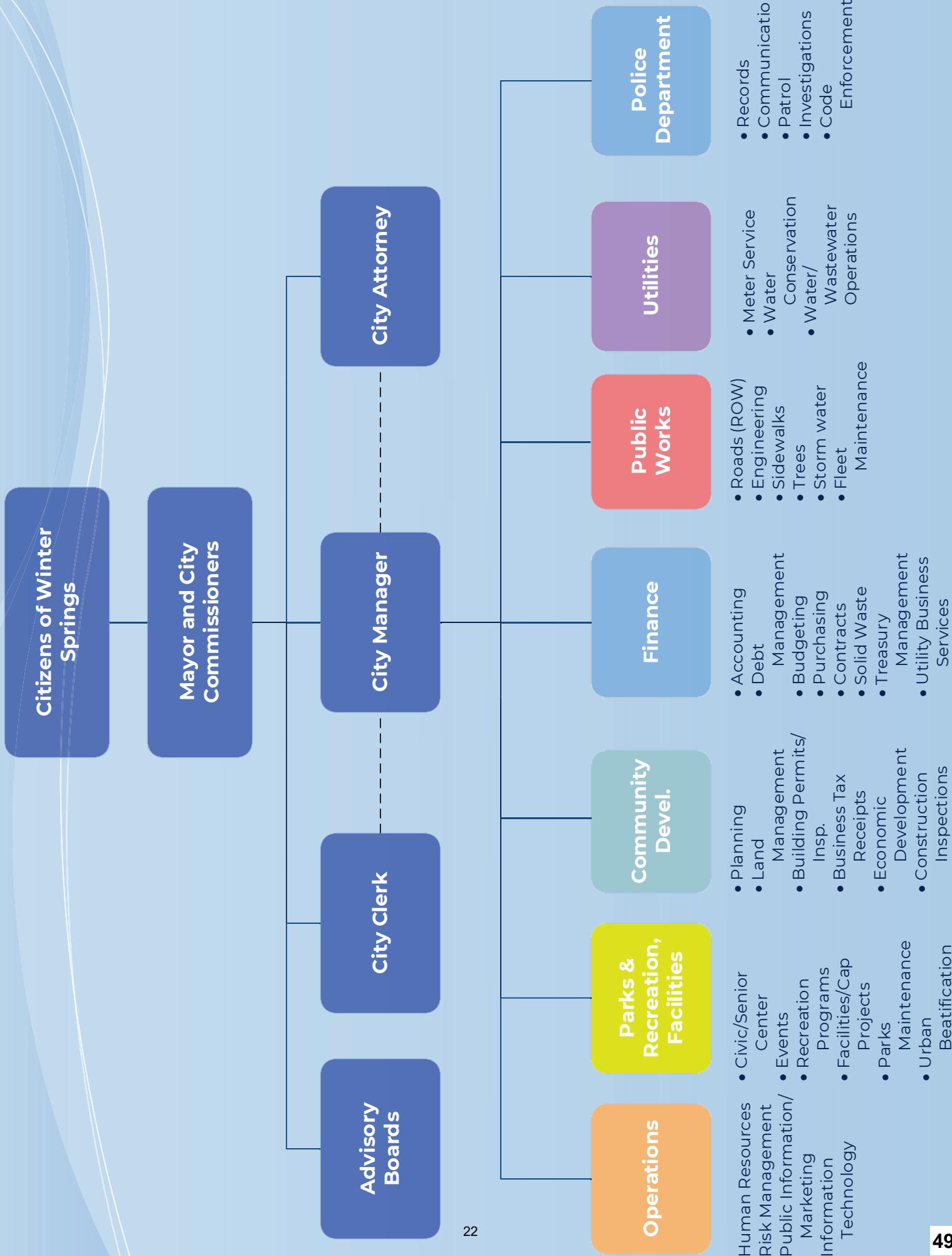
Leonard Hartman

Police Chief

Matthew Tracht

Utilities Director

Bilal Iftikhar



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, 2022 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 Tuscarilla 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) Tuscarilla 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 Tuscarilla 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.

Debt Service Funds

*(#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 26	Commission establishes FY 2025 Budget Calendar
by July 1	Transmission of Proposed 2025 Budget - budget placed on Shared Drive and Website

Tentative:

by July 1	Property Appraiser submits DR 420 Certification of Value
July 15	Budget Workshop
July 15	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 9	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)
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Final/Adopted:

September 19	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 23	Public Hearing (Final) Final millage and budget hearing - Adoption of final millage and budget must be done separately and in that order (Resolutions) (Hearing must be held not less than 2 days or more than 5 days after advertisement is published)
by September 26	Resolution to Property Appraiser Resolution to Tax Collector (Must be submitted within 3 days after adoption of final millage rate)
by October 23	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 two amendments to the budget each fiscal year – 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 \$2,500 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 six months 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

<u>Recurring</u> Revenue	\$24,710,934
Total Expenditures	\$26,636,983
LESS (Non-Recurring):	
Capital Expenditures	(\$1,839,240)
Community Development - 2050 Comprehensive Plan	(\$125,000)
Discretionary - UCF Incubator	(\$75,000)
<u>Recurring</u> Personnel and Operating Expenditures	\$24,597,743
Effect on Fund Balance - OPERATING COVERAGE	<u><u>\$113,191</u></u>

CAPITAL COVERAGE

<u>Non-recurring</u> Revenue	\$0
LESS:	
Capital Expenditures	(\$1,839,240)
Community Development - 2050 Comprehensive Plan	(\$125,000)
Discretionary - UCF Incubator	(\$75,000)
Effect on Fund Balance - CAPITAL COVERAGE	<u><u>(\$2,039,240)</u></u>
TOTAL EFFECT ON FUND BALANCE	<u><u>(\$1,926,049)</u></u>

FUND BALANCE

<u>Projected</u> Beginning Fund Balance	\$9,249,272
Appropriation TO (FROM) Fund Balance	<u><u>(\$1,926,049)</u></u>
<u>Projected</u> Ending Fund Balance	<u><u>\$7,323,223</u></u>

Ending Fund Balance Designations:

90-day / 25% Operating Reserve	\$6,149,436
Economic Development/Capital	<u><u>\$1,173,787</u></u>
Projected Total Ending Fund Balance	<u><u>\$7,323,223</u></u>

GENERAL FUND

Sources and Applications by Classification

Source	UNAUDITED Actuals FY 23	% of Total	Original Budget FY 24	% of Total	Budget FY 25	% of Total
Ad Valorem Tax	\$7,391,163	31.7%	\$8,036,609	33.3%	\$9,420,926	35.4%
Utility Tax	\$3,870,706	16.6%	\$3,810,500	15.8%	\$3,849,900	14.5%
Intergovernment - Half-Cent	\$3,108,945	13.3%	\$3,200,000	13.3%	\$3,096,000	11.6%
Franchise Fee	\$2,787,401	11.9%	\$2,772,432	11.5%	\$2,917,296	11.0%
Intergovernment - Rev Sharing	\$1,937,830	8.3%	\$1,900,000	7.9%	\$2,000,000	7.5%
Communication Service Tax	\$1,426,316	6.1%	\$1,450,000	6.0%	\$1,480,000	5.6%
Interfund Transfers In	\$764,064	3.3%	\$759,168	3.1%	\$737,008	2.8%
Charges for Service	\$564,464	2.4%	\$512,522	2.1%	\$568,954	2.1%
Miscellaneous	\$1,174,233	5.0%	\$509,391	2.1%	\$406,000	1.5%
Fines & Forfeitures	\$96,796	0.4%	\$107,976	0.4%	\$99,600	0.4%
Other Taxes	\$164,766	0.7%	\$90,000	0.4%	\$90,000	0.3%
Licenses & Permits	\$34,190	0.1%	\$19,541	0.1%	\$23,200	0.1%
Intergovernment - Other	\$22,390	0.1%	\$24,500	0.1%	\$22,050	0.1%
Approp from Fund	\$0	0.0%	\$944,483	3.9%	\$1,926,049	7.2%
Total Sources	\$23,343,264	100.0%	\$24,137,122	100.0%	\$26,636,983	100.0%
Application	UNAUDITED Actuals FY 23	% of Total	Original Budget FY 24	% of Total	Budget FY 25	% of Total
Personnel	\$12,118,132	51.9%	\$14,876,575	61.6%	\$15,057,514	56.5%
Other Operating	\$1,315,213	5.6%	\$1,701,400	7.0%	\$2,481,542	9.3%
Repair and Maintenance	\$1,348,820	5.8%	\$2,053,791	8.5%	\$2,086,595	7.8%
Capital Outlay	\$1,016,897	4.4%	\$924,200	3.8%	\$1,839,240	6.9%
Services	\$777,883	3.3%	\$1,274,925	5.3%	\$1,586,128	6.0%
Interfund Transfers Out	\$4,077,000	17.5%	\$1,290,000	5.3%	\$1,215,000	4.6%
Supplies	\$527,635	2.3%	\$754,976	3.1%	\$1,018,229	3.8%
Utilities	\$893,632	3.8%	\$914,925	3.8%	\$1,001,739	3.8%
Fuel	\$263,874	1.1%	\$264,330	1.1%	\$275,996	1.0%
Grants & Aids	\$56,200	0.2%	\$82,000	0.3%	\$75,000	0.3%
Approp to Fund	\$947,978	4.1%	\$0	0.0%	\$0	0.0%
Total Applications	\$23,343,264	100.0%	\$24,137,122	100.0%	\$26,636,983	100.0%

GENERAL FUND

Sources and Applications by Function

Source	UNAUDITED Actuals FY 23	% of Total	Original Budget FY 24	% of Total	Budget FY 25	% of Total
Non-Department	\$21,904,562	93.8%	\$21,900,092	90.7%	\$23,384,360	87.8%
Finance	\$764,064	3.3%	\$751,268	3.1%	\$737,008	2.8%
Parks & Recreation	\$296,177	1.3%	\$265,270	1.1%	\$314,294	1.2%
Police	\$105,266	0.5%	\$107,976	0.4%	\$99,600	0.4%
Public Works	\$135,882	0.6%	\$99,492	0.4%	\$99,492	0.4%
Community Development	\$39,524	0.2%	\$32,041	0.1%	\$38,200	0.1%
Executive & Legislative	\$27,290	0.1%	\$36,500	0.2%	\$37,980	0.1%
Information & General Services	\$70,499	0.3%	\$0	0.0%	\$0	0.0%
Approp from Fund	\$0	0.0%	\$944,483	3.9%	\$1,926,049	7.2%
Total Sources	\$23,343,264	100.0%	\$24,137,122	100.0%	\$26,636,983	92.8%
Application	UNAUDITED Actuals FY 23	% of Total	Original Budget FY 24	% of Total	Budget FY 25	% of Total
Police	\$7,828,399	33.5%	\$9,092,479	37.7%	\$10,472,423	39.3%
Information & General Services	\$3,030,781	13.0%	\$3,614,216	15.0%	\$4,706,467	17.7%
Parks & Recreation	\$2,510,909	10.8%	\$3,503,140	14.5%	\$3,541,780	13.3%
Community Development	\$1,732,680	7.4%	\$2,625,074	10.9%	\$2,765,874	10.4%
Public Works	\$3,447,204	14.8%	\$1,483,882	6.1%	\$1,789,587	6.7%
Finance	\$1,421,474	6.1%	\$1,752,423	7.3%	\$1,763,715	6.6%
General Government	\$1,747,255	7.5%	\$1,238,299	5.1%	\$792,946	3.0%
Executive & Legislative	\$676,584	2.9%	\$827,609	3.4%	\$804,191	3.0%
Approp to Fund	\$947,978	4.1%	\$0	0.0%	\$0	0.0%
Total Applications	\$23,343,264	100.0%	\$24,137,122	100.0%	\$26,636,983	100.0%

GENERAL FUND - SOURCES

Revenues & Transfers - Non-Departmental

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
00 Non-Department						
311000	Ad Valorem	\$6,628,699	\$7,391,163	\$8,036,609	\$8,036,609	\$9,420,926
	Total Ad Valorem Tax	\$6,628,699	\$7,391,163	\$8,036,609	\$8,036,609	\$9,420,926
314100	Electricity Tax	\$2,984,285	\$3,300,009	\$3,275,000	\$3,275,000	\$3,200,000
314300	Water Utility Tax	\$454,571	\$475,621	\$454,000	\$454,000	\$560,000
314400	Gas Tax	\$53,380	\$53,137	\$55,500	\$55,500	\$56,900
314800	Propane	\$33,857	\$41,939	\$26,000	\$26,000	\$33,000
	Total Utility Tax	\$3,526,093	\$3,870,706	\$3,810,500	\$3,810,500	\$3,849,900
315000	Communication Services	\$1,336,397	\$1,426,316	\$1,450,000	\$1,450,000	\$1,480,000
	Total Communication Service Tax	\$1,336,397	\$1,426,316	\$1,450,000	\$1,450,000	\$1,480,000
323100	Electricity	\$2,325,261	\$2,555,236	\$2,550,000	\$2,550,000	\$2,700,000
323700	Solid Waste / Commercial	\$123,203	\$129,918	\$125,028	\$125,028	\$120,300
323710	Solid Waste / Residential	\$52,319	\$52,568	\$52,404	\$52,404	\$48,996
323400	Gas	\$44,580	\$49,679	\$45,000	\$45,000	\$48,000
	Total Franchise Fee	\$2,545,363	\$2,787,401	\$2,772,432	\$2,772,432	\$2,917,296
331390	Federal Grant - Other Phys. Environ.	\$1,262	\$0	\$0	\$0	\$0
334390	State Grant - Other Phys. Environ.	\$99	\$0	\$0	\$0	\$0
335120	Revenue Sharing	\$1,873,827	\$1,937,830	\$1,900,000	\$1,900,000	\$2,000,000
335140	Mobile Home License Tax	\$9,855	\$9,890	\$9,500	\$9,500	\$9,550
335150	Alcoholic Beverage License	\$12,329	\$12,500	\$15,000	\$15,000	\$12,500
335180	Gov't Half Cent Sales Tax	\$3,073,018	\$3,108,945	\$3,200,000	\$3,200,000	\$3,096,000
	Total Intergovernment	\$4,970,390	\$5,069,165	\$5,124,500	\$5,124,500	\$5,118,050
339000	Pymts fr Other Local in Lieu of Taxes	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
341300	Admin Svc Fees	\$98,898	\$99,275	\$98,760	\$98,760	\$102,188
343945	NSF	\$20	\$0	\$0	\$0	\$0
361100/361300	Investment (realized/unrealized)	(\$74,711)	\$676,874	\$300,000	\$300,000	\$175,000
362000	Misc Rents	\$0	\$450	\$0	\$0	\$0
362100	Cell Tower City Hall	\$99,781	\$113,272	\$93,405	\$93,405	\$104,000
362101	Cell Tower Shore Drive	\$118,685	\$121,050	\$93,486	\$93,486	\$104,000
364100	Auction Proceeds	\$0	\$8,138	\$0	\$0	\$0
369301	Settlement Insurance Proceeds	\$13,841	\$127,791	\$0	\$0	\$0
369900	Misc Revenue	\$246,657	\$30,946	\$0	\$0	\$0
369910	Motor Fuel Tax Rebate	\$14,957	\$12,249	\$17,500	\$17,500	\$18,000
	Total Other	\$523,128	\$1,195,045	\$608,151	\$608,151	\$508,188
316000	Local Business	\$88,511	\$164,766	\$90,000	\$90,000	\$90,000
	Other Taxes	\$88,511	\$164,766	\$90,000	\$90,000	\$90,000
381180	From Sewer Plant Replcmnt ARPA SRFL	\$7,900	\$0	\$7,900	\$7,900	\$0
381410	From Water Sewer Utility	\$4,071	\$0	\$0	\$0	\$0
	Total Interfund Transfers In	\$11,971	\$0	\$7,900	\$7,900	\$0
Total Non-Departmental Sources		\$19,630,552	\$21,904,562	\$21,900,092	\$21,900,092	\$23,384,360

GENERAL FUND - SOURCES

Revenues & Transfers - Departmental

Account Number	Description of Expenditure	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
12 Executive & Legislative						
341300	Admin Svc Fees	\$52,742	\$27,290	\$36,500	\$36,500	\$37,980
	Total Ad Valorem Tax	\$52,742	\$27,290	\$36,500	\$36,500	\$37,980
13 Finance						
381410	From Water Sewer Utility	\$542,631	\$764,064	\$751,268	\$751,268	\$737,008
	Total Utility Tax	\$542,631	\$764,064	\$751,268	\$751,268	\$737,008
15 Community Development						
322010	Zoning	\$12,154	\$18,055	\$10,280	\$10,280	\$13,500
322020	Site Plan	\$2,500	\$16,025	\$7,261	\$7,261	\$8,300
322910	Arbor Permits	\$225	\$0	\$2,000	\$2,000	\$1,400
341301	Admin Svc Fees - County Impact	\$12,079	\$5,444	\$12,500	\$12,500	\$15,000
366000	Misc Private Donations	\$300	\$0	\$0	\$0	\$0
	Total Community Development	\$27,258	\$39,524	\$32,041	\$32,041	\$38,200
16 Information & General Services						
347400	Community Events	(\$20)	\$0	\$0	\$0	\$0
366000	Misc Private Donations	\$60,548	\$70,499	\$0	\$80,980	\$0
	Total Information Services	\$60,528	\$70,499	\$0	\$80,980	\$0
21 Police						
329500	Golf Cart Reg Fee	\$0	\$110	\$0	\$0	\$0
341300	Admin Svc Fees	\$282	\$121	\$0	\$0	\$0
342100	Law Enforcement	\$3,603	\$0	\$0	\$0	\$0
342102	Law Enforcement - Code	\$102	\$275	\$0	\$0	\$0
351500	Traffic	\$115,958	\$96,396	\$107,976	\$107,976	\$99,600
354200	Law Enforcement	\$1,300	\$400	\$0	\$0	\$0
369900	Misc Revenue	\$8,280	\$7,964	\$0	\$0	\$0
	Total Police	\$129,525	\$105,266	\$107,976	\$107,976	\$99,600
41 Public Works						
344910	ROW Maintenance	\$33,000	\$99,492	\$99,492	\$99,492	\$99,492
344930	Street Lighting	\$0	\$36,390	\$0	\$0	\$0
	Total Public Works	\$33,000	\$135,882	\$99,492	\$99,492	\$99,492
72 Parks & Recreation						
337700	Grant - Culture / Recreation	\$140,951	\$0	\$0	\$0	\$0
341300	Admin Svc Fees	\$975	\$705	\$0	\$0	\$0
347201	Civic Center	\$12,253	\$14,386	\$12,000	\$12,000	\$10,800
347202	Pavillion	\$60,869	\$59,266	\$45,000	\$45,000	\$57,000
347203	Fields	\$49,646	\$47,679	\$20,400	\$20,400	\$47,500
347204	Senior Ctr - Pool	\$13,550	\$17,065	\$12,500	\$12,500	\$13,000
347205	Senior Ctr - Annual	\$12,810	\$14,480	\$12,500	\$12,500	\$13,000
347208	Summer Camp	\$69,053	\$66,805	\$80,000	\$80,000	\$73,125
347209	Programs	\$18,729	\$10,466	\$10,000	\$10,000	\$10,000
347210	League	\$450	\$0	\$3,000	\$3,000	\$0
347211	Partnership League	\$69,292	\$65,325	\$69,870	\$69,870	\$69,869
347212	Pickleball	\$0	\$0	\$0	\$0	\$20,000
366000	Misc Private Donations	\$20,000	\$0	\$0	\$0	\$0
	Total Parks & Recreation	\$468,578	\$296,177	\$265,270	\$265,270	\$314,294
	Total Dep'tal Sources	\$1,314,262	\$1,438,702	\$1,292,547	\$1,373,527	\$1,326,574

TOTAL GENERAL FUND SOURCES **\$20,944,814** **\$23,343,264** **\$23,192,639** **\$23,273,619** **\$24,710,934**

GENERAL FUND - APPLICATIONS

Expenditures & Transfers - Department Specific

DIV #	DEPARTMENT / DIVISION	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
Executive						
1100	Executive - Commission	\$114,242	\$124,991	\$131,214	\$179,214	\$196,424
1200	Executive - City Manager	\$314,193	\$365,742	\$417,762	\$417,762	\$373,267
1210	Executive - City Clerk	\$162,214	\$185,851	\$278,633	\$254,633	\$234,500
		\$590,649	\$676,584	\$827,609	\$851,609	\$804,191
General Government						
1400	General Gov't - Legal Services	\$278,537	\$303,159	\$269,320	\$319,320	\$305,800
1900	General Gov't - General	\$545,556	\$1,444,096	\$968,979	\$918,979	\$487,146
		\$824,093	\$1,747,255	\$1,238,299	\$1,238,299	\$792,946
Finance						
1300	Finance - General	\$675,675	\$769,857	\$1,002,582	\$1,028,082	\$1,026,707
1360	Finance - Utility Billing & Cust Svc	\$542,407	\$651,617	\$749,841	\$787,341	\$737,008
		\$1,218,082	\$1,421,474	\$1,752,423	\$1,815,423	\$1,763,715
Information & General Services						
1600	Information & General Services - General	\$987,403	\$1,067,855	\$1,640,964	\$1,641,464	\$1,986,081
1910	Information & General Services - City Hall	\$29,919	\$19,467	\$10,083	\$8,583	\$15,130
1315	Information & General Services - Human Resources	\$366,430	\$351,931	\$316,199	\$321,662	\$536,509
1925	Information & General Services - Risk Management	\$637,628	\$880,839	\$736,300	\$736,300	\$1,279,658
1935	Information & General Services - Facilities Maintenance	\$308,422	\$386,688	\$572,955	\$567,492	\$685,879
7415	Information & General Services - Marketing & Events	\$165,016	\$324,001	\$337,715	\$419,695	\$203,210
		\$2,494,818	\$3,030,781	\$3,614,216	\$3,695,196	\$4,706,467
Public Works						
4100	Public Works - Administration	\$336,455	\$173,571	\$166,849	\$170,863	\$179,472
4110	Public Works - Roads and ROW Maint.	\$3,584,677	\$3,001,491	\$1,022,499	\$1,003,485	\$893,147
1940	Public Works - Fleet Maintenance	\$290,342	\$272,142	\$294,534	\$309,534	\$716,968
		\$4,211,474	\$3,447,204	\$1,483,882	\$1,483,882	\$1,789,587
Community Development						
1500	Community Development - Administration	\$191,899	\$88,967	\$217,858	\$217,858	\$325,362
1510	Community Development - Long Range Planning	\$49,976	\$138,370	\$321,205	\$321,205	\$314,416
1520	Community Development - Urban Beautification	\$703,449	\$1,036,136	\$1,521,654	\$1,509,654	\$1,554,426
1530	Community Development - Streetlighting	\$414,853	\$469,207	\$564,357	\$564,357	\$571,670
		\$1,360,177	\$1,732,680	\$2,625,074	\$2,613,074	\$2,765,874

GENERAL FUND - APPLICATIONS

Expenditures & Transfers - Department Specific

NUMBER	DEPARTMENT / DIVISION	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
Police						
2100	Police - Office of the Chief	\$6,714,385	\$6,974,045	\$8,032,342	\$8,035,402	\$9,441,268
2110	Police - Criminal Investigations	\$26,817	\$58,134	\$145,670	\$143,570	\$69,095
2120	Police - Community Services	\$12,075	\$12,230	\$16,435	\$15,475	\$20,635
2130	Police - Operations	\$251,606	\$239,454	\$301,832	\$301,832	\$407,407
2140	Police - Support Services	\$500,639	\$493,601	\$542,840	\$542,840	\$519,048
2150	Police - Code Enforcement	\$10,067	\$50,935	\$53,360	\$53,360	\$14,970
		\$7,515,589	\$7,828,399	\$9,092,479	\$9,092,479	\$10,472,423
Fire						
2200	Fire - Operations	\$164,008	\$0	\$0	\$0	\$0
		\$164,008	\$0	\$0	\$0	\$0
P & R - Operations						
7200	P & R - Administration	\$365,928	\$188,755	\$204,835	\$204,835	\$321,759
7220	P & R - Athletics - Partnerships	\$947	\$1,864	\$350	\$350	\$0
7230	P & R - Parks & Grounds	\$1,530,487	\$1,782,775	\$2,760,391	\$2,754,391	\$2,494,886
7240	P & R - Programs	\$57,285	\$158,001	\$155,936	\$145,436	\$203,794
7250	P & R - Seniors	\$333,479	\$379,514	\$381,628	\$398,128	\$463,841
7400	P & R - Community Events	\$0	\$0	\$0	\$0	\$57,500
		\$2,288,126	\$2,510,909	\$3,503,140	\$3,503,140	\$3,541,780
TOTAL GENERAL FUND APPLICATIONS		\$20,667,016	\$22,395,286	\$24,137,122	\$24,293,102	\$26,636,983
FUND BALANCE - October 1						
		\$9,042,979	\$9,320,777	\$10,467,193	\$10,268,755	\$9,249,272
Appropriation TO (FROM) Fund Balance						
		\$277,798	\$947,978	(\$944,483)	(\$1,019,483)	(\$1,926,049)
FUND BALANCE - September 30						
		\$9,320,777	\$10,268,755	\$9,522,710	\$9,249,272	\$7,323,223

GENERAL FUND - EXECUTIVE & LEGISLATIVE OVERVIEW

All Divisions

EXPENDITURES	FY 21/22 Actual	UNAUDITED FY 22/23 Actual	Original FY 23/24 Budget	Revised FY 23/24 Budget	FY 24/25 Budget
Personnel Services	\$523,961	\$524,178	\$615,408	\$591,408	\$592,316
Operating Expenses	\$66,688	\$152,406	\$181,201	\$226,483	\$176,875
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$31,000	\$33,718	\$35,000
TOTAL EXPENDITURES	\$590,649	\$676,584	\$827,609	\$851,609	\$804,191

City Manager - 1200

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

1	1	1
1	1	1
2	2	2

1
1
2

City Clerk - 1210

City Clerk	1	1	1
City Clerk Assistant	1	2	2
Total	2	3	3

1	1	1
1	2	2
2	3	3

1
1
2

TOTAL FULL-TIME PERSONNEL	4	5	5
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4	5	5
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4

Commission - Non-employee - 1100

Commissioners	5	5	5
Mayor	1	1	1
TOTAL	6	6	6

5	5	5
1	1	1
6	6	6

5
1
6

TOTAL NON-EMPLOYEE	6	6	6
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6	6	6
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6

GENERAL FUND - EXECUTIVE & LEGISLATIVE SUMMARY

All Divisions

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$296,733	\$300,911	\$377,968	\$353,968	\$399,772
510110	Base Wage - Mayor/Commission	\$70,060	\$75,507	\$74,400	\$74,400	\$74,400
510140	Overtime	\$2,580	\$5,506	\$11,019	\$11,019	\$7,000
520200	FICA	\$26,480	\$26,828	\$32,538	\$32,538	\$31,189
520220	Pension DB	\$81,167	\$61,514	\$0	\$0	\$0
520225	Pension DC	\$5,732	\$9,006	\$27,177	\$27,177	\$27,722
520230	Health Insurance	\$40,777	\$43,032	\$91,497	\$91,497	\$51,350
520240	Workers' Comp	\$432	\$1,874	\$809	\$809	\$883
Total Payroll		\$523,961	\$524,178	\$615,408	\$591,408	\$592,316
530310	Professional	\$4,587	\$2,513	\$11,200	\$11,200	\$11,200
530314	Consulting	\$1,103	\$16,000	\$0	\$48,000	\$48,000
530315	Pre/Post Employment	\$0	\$72,062	\$60,162	\$60,162	\$62
530341	Other Svcs - Contract / Admin	\$2,071	\$1,023	\$3,063	\$4,063	\$4,500
530411	Communication - Phone	\$6,840	\$4,737	\$7,800	\$7,800	\$7,260
545300	R&M Mach & Equip	\$0	\$280	\$0	\$0	\$0
550510	Office	\$3,740	\$5,454	\$1,325	\$1,125	\$1,425
550520	Operating	\$4,345	\$6,398	\$2,550	\$2,550	\$11,850
550525	Operating - Small Tools	\$0	\$940	\$100	\$100	\$0
550526	Operating - Software	\$0	\$0	\$14,000	\$14,000	\$0
555400	Travel & Per Diem	\$5,891	\$5,011	\$18,878	\$18,878	\$21,628
555420	Postage / Freight	\$402	\$691	\$758	\$758	\$808
555470	Printing / Binding	\$64	\$130	\$1,650	\$1,650	\$1,125
555480	Promotional / Advertising	\$15,408	\$11,161	\$22,190	\$22,190	\$17,990
555481	Promo - Employee Relations	\$0	\$1,190	\$3,500	\$3,500	\$3,000
555540	Dues/Reg/Pub	\$16,589	\$17,466	\$18,225	\$18,225	\$39,227
555550	Training	\$648	\$1,150	\$7,300	\$4,782	\$7,300
555551	Educational Incentive	\$0	\$0	\$1,500	\$500	\$1,500
580820	Grants/Aids - Econ Dev	\$5,000	\$6,200	\$7,000	\$7,000	\$0
Total Operating		\$66,688	\$152,406	\$181,201	\$226,483	\$176,875
560641	Mach & Equip - Vehicles	\$0	\$0	\$31,000	\$33,718	\$35,000
560642	Mach & Equip - Data Proc	\$0	\$0	\$0	\$0	\$0
Total Capital		\$0	\$0	\$31,000	\$33,718	\$35,000
TOTAL EXECUTIVE/LEGISLATIVE		\$590,649	\$676,584	\$827,609	\$851,609	\$804,191

Executive & Legislative 12

Commission 1100

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510110	Base Wage - Mayor/Commission	\$70,060	\$75,507	\$74,400	\$74,400	\$74,400
520200	FICA	\$5,527	\$5,065	\$5,692	\$5,692	\$5,692
520240	Workers' Comp	\$59	\$276	\$142	\$142	\$200
Total Payroll		\$75,646	\$80,848	\$80,234	\$80,234	\$80,292
530314	Consulting	\$1,103	\$16,000	\$0	\$48,000	\$48,000
530411	Communication - Phone	\$5,760	\$3,920	\$5,760	\$5,760	\$5,760
550520	Operating	\$555	\$607	\$1,450	\$1,450	\$9,850
555400	Travel & Per Diem	\$4,901	\$1,956	\$14,170	\$14,170	\$17,320
555470	Printing / Binding	\$64	\$130	\$1,650	\$1,650	\$1,125
555480	Promotional / Advertising	\$5,910	\$392	\$7,100	\$7,100	\$4,400
555540	Dues/Reg/Pub	\$15,303	\$14,938	\$13,850	\$13,850	\$29,677
580820	Grants/Aids - Economic Dev	\$5,000	\$6,200	\$7,000	\$7,000	\$0
Total Operating		\$38,596	\$44,143	\$50,980	\$98,980	\$116,132
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL		\$114,242	\$124,991	\$131,214	\$179,214	\$196,424

Executive & Legislative 12

City Manager 1200

Account <u>Number</u>	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$188,694	\$181,008	\$221,606	\$221,606	\$265,483
510140	Overtime	\$0	\$2,347	\$1,001	\$1,001	\$2,000
520200	FICA	\$12,247	\$12,879	\$14,112	\$14,112	\$15,222
520220	Pension DB	\$81,167	\$61,514	\$0	\$0	\$0
520225	Pension DC	\$146	\$3,541	\$16,696	\$16,696	\$19,912
520230	Health Insurance	\$22,081	\$16,880	\$57,880	\$57,880	\$20,000
520240	Workers' Comp	\$235	\$1,387	\$379	\$379	\$452
Total Payroll		\$304,570	\$279,556	\$311,674	\$311,674	\$323,069
530315	Pre/Post Employment	\$0	\$72,062	\$60,100	\$60,100	\$0
530411	Communication - Phone	\$1,080	\$817	\$1,080	\$1,080	\$540
550510	Office	\$3,516	\$1,021	\$1,000	\$800	\$1,100
550520	Operating	\$3,610	\$5,791	\$1,100	\$1,100	\$2,000
550525	Operating - Small Tools	\$0	\$940	\$100	\$100	\$0
555400	Travel & Per Diem	\$990	\$2,341	\$2,008	\$2,008	\$2,308
555420	Postage / Freight	\$1	\$395	\$300	\$300	\$350
555481	Promo - Employee Relations	\$0	\$1,190	\$3,500	\$3,500	\$3,000
555540	Dues/Reg/Pub	\$403	\$1,329	\$1,900	\$1,900	\$1,900
555550	Training	\$23	\$300	\$4,000	\$1,482	\$4,000
Total Operating		\$9,623	\$86,186	\$75,088	\$72,370	\$15,198
560641	Mach & Equip - Vehicles	\$0	\$0	\$31,000	\$33,718	\$35,000
Total Capital		\$0	\$0	\$31,000	\$33,718	\$35,000
TOTAL		\$314,193	\$365,742	\$417,762	\$417,762	\$373,267

Executive & Legislative 12

City Clerk 1210

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$108,039	\$119,903	\$156,362	\$132,362	\$134,289
510140	Overtime	\$2,580	\$3,159	\$10,018	\$10,018	\$5,000
520200	FICA	\$8,706	\$8,884	\$12,734	\$12,734	\$10,275
520225	Pension DC	\$5,586	\$5,465	\$10,481	\$10,481	\$7,810
520230	Health Insurance	\$18,696	\$26,152	\$33,617	\$33,617	\$31,350
520240	Workers' Comp	\$138	\$211	\$288	\$288	\$231
Total Payroll		\$143,745	\$163,774	\$223,500	\$199,500	\$188,955
530310	Professional	\$4,587	\$2,513	\$11,200	\$11,200	\$11,200
530315	Pre/Post Employment	\$0	\$0	\$62	\$62	\$62
530341	Other Svcs - Contract / Admin	\$2,071	\$1,023	\$3,063	\$4,063	\$4,500
530411	Communication - Phone	\$0	\$0	\$960	\$960	\$960
545300	R&M Mach & Equip	\$0	\$280	\$0	\$0	\$0
550510	Office	\$224	\$4,433	\$325	\$325	\$325
550520	Operating	\$180	\$0	\$0	\$0	\$0
550526	Operating - Software	\$0	\$0	\$14,000	\$14,000	\$0
555400	Travel & Per Diem	\$0	\$714	\$2,700	\$2,700	\$2,000
555420	Postage / Freight	\$401	\$296	\$458	\$458	\$458
555480	Promotional / Advertising	\$9,498	\$10,769	\$15,090	\$15,090	\$13,590
555540	Dues/Reg/Pub	\$883	\$1,199	\$2,475	\$2,475	\$7,650
555550	Training	\$625	\$850	\$3,300	\$3,300	\$3,300
555551	Educational Incentive	\$0	\$0	\$1,500	\$500	\$1,500
Total Operating		\$18,469	\$22,077	\$55,133	\$55,133	\$45,545
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL		\$162,214	\$185,851	\$278,633	\$254,633	\$234,500

GENERAL FUND - GENERAL GOVERNMENT OVERVIEW

All Divisions

EXPENDITURES	UNAUDITED		Original	Revised	FY 24/25 Budget
	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
Personnel Services	\$270,196	\$981,913	\$483,093	\$483,093	\$0
Operating Expenses	(\$726,104)	(\$934,658)	(\$534,794)	(\$534,794)	(\$422,054)
Transfers	\$1,280,001	\$1,700,000	\$1,290,000	\$1,290,000	\$1,215,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$824,093	\$1,747,255	\$1,238,299	\$1,238,299	\$792,946

GENERAL FUND - GENERAL GOVERNMENT SUMMARY

All Divisions

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
520220	Pension DB	\$270,196	\$981,913	\$483,093	\$483,093	\$0
	Total Payroll	\$270,196	\$981,913	\$483,093	\$483,093	\$0
530311	Legal	\$275,272	\$296,959	\$262,320	\$312,320	\$298,800
530312	Financial	\$3,265	\$6,200	\$7,000	\$7,000	\$7,000
530314	Consulting	\$121,285	\$18,712	\$70,000	\$20,000	\$70,000
530340	Other Svcs	\$0	\$2,259	\$16,600	\$16,600	\$16,600
530341	Other Svcs - Contract / Admin	(\$1,190,150)	(\$1,313,688)	(\$1,309,165)	(\$1,309,165)	(\$1,309,165)
530343	Other Svcs - Banking	\$5,724	\$4,600	\$7,060	\$7,060	\$7,060
555440	Rent / Lease	\$600	\$300	\$600	\$600	\$600
580810	Grants/Aids - Other Gov'ts	\$7,900	\$0	\$0	\$0	\$0
580820	Grants/Aids - Private	\$50,000	\$50,000	\$75,000	\$75,000	\$75,000
599100	Contingency	\$0	\$0	\$335,791	\$335,791	\$412,051
	Total Operating	(\$726,104)	(\$934,658)	(\$534,794)	(\$534,794)	(\$422,054)
591202	To 1999 Debt Service	\$1,280,001	\$1,275,000	\$1,290,000	\$1,290,000	\$1,215,000
591305	To Excellence in Customer Service	\$0	\$365,000	\$0	\$0	\$0
591410	To Water Sewer Utility	\$0	\$40,000	\$0	\$0	\$0
591411	To Stormwater	\$0	\$20,000	\$0	\$0	\$0
		\$1,280,001	\$1,700,000	\$1,290,000	\$1,290,000	\$1,215,000
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL GENERAL GOVERNMENT	\$824,093	\$1,747,255	\$1,238,299	\$1,238,299	\$792,946

General Government 19

Legal Services 1400

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530311	Legal	\$275,272	\$296,959	\$262,320	\$312,320	\$298,800
530312	Financial	\$3,265	\$6,200	\$7,000	\$7,000	\$7,000
	Total Operating	\$278,537	\$303,159	\$269,320	\$319,320	\$305,800
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$278,537	\$303,159	\$269,320	\$319,320	\$305,800

General Government 19

General Government 1900

Account Number	Description of Expenditure	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23	FY 23/24	Budget	
520220	Pension DB	\$270,196	\$981,913	\$483,093	\$483,093	\$0
	Total Payroll	\$270,196	\$981,913	\$483,093	\$483,093	\$0
530314	Consulting	\$121,285	\$18,712	\$70,000	\$20,000	\$70,000
530340	Other Svcs	\$0	\$2,259	\$16,600	\$16,600	\$16,600
530341	Other Svcs - Contract / Admin	(\$1,190,150)	(\$1,313,688)	(\$1,309,165)	(\$1,309,165)	(\$1,309,165)
530343	Other Svcs - Banking	\$5,724	\$4,600	\$7,060	\$7,060	\$7,060
555440	Rent / Lease	\$600	\$300	\$600	\$600	\$600
580810	Grants/Aids - Other Gov'ts	\$7,900	\$0	\$0	\$0	\$0
580820	Grants/Aids - Private	\$50,000	\$50,000	\$75,000	\$75,000	\$75,000
599100	Contingency (incl sick-leave buy-back)	\$0	\$0	\$335,791	\$335,791	\$412,051
	Total Operating	(\$1,004,641)	(\$1,237,817)	(\$804,114)	(\$854,114)	(\$727,854)
591202	To 1999 Debt Service	\$1,280,001	\$1,275,000	\$1,290,000	\$1,290,000	\$1,215,000
591305	To Excellence in Customer Service	\$0	\$365,000	\$0	\$0	\$0
591410	To Water Sewer Utility	\$0	\$40,000	\$0	\$0	\$0
591411	To Stormwater	\$0	\$20,000	\$0	\$0	\$0
	Total Transfers	\$1,280,001	\$1,700,000	\$1,290,000	\$1,290,000	\$1,215,000
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$545,556	\$1,444,096	\$968,979	\$918,979	\$487,146

GENERAL FUND - FINANCE OVERVIEW

All Divisions

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

EXPENDITURES	FY 21/22 Actual	UNAUDITED FY 22/23 Actual	Original FY 23/24 Budget	Revised FY 23/24 Budget	FY 24/25 Budget
Personnel Services	\$971,747	\$1,090,481	\$1,477,337	\$1,425,012	\$1,488,804
Operating Expenses	\$246,335	\$330,993	\$275,086	\$390,411	\$274,911
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,218,082	\$1,421,474	\$1,752,423	\$1,815,423	\$1,763,715

General - 1300

Finance Director	1	1	1	1
Finance Manager/Controller		1		1
Asst. Finance Director	1		1	
Budget Manager	1	1	1	1
Procurement Manager		1	1	1
Accountant	2	2	3	2
Sr. Business Analyst				1
Business Analyst	2	2	2	1
Financial Analyst	1	1	1	
AP Coordinator	1	1	1	1
Payroll Accountant				1
Total	9	10	11	10

Utility Billing - 1360

Utility Services Manager	1	1	1	
Customer Service Supervisor	1	1	1	1
Billing Supervisor	1	1	1	
Billing Specialist	1	1	1	2
Customer Service Rep	2	2	2	3
Total	6	6	6	6
TOTAL FULL-TIME PERSONNEL	15	16	17	16

Utility Billing - Part-Time - 1360

Customer Service Rep	4.35	2.90	2.90	2.19
Total	4.35	2.90	2.90	2.19
TOTAL PART-TIME PERSONNEL	4.35	2.90	2.90	2.19

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	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$783,826	\$867,468	\$1,100,335	\$1,048,010	\$1,114,421
510140	Overtime	\$4,816	\$12,026	\$7,508	\$7,508	\$6,646
520200	FICA	\$60,730	\$64,979	\$84,559	\$84,559	\$75,709
520220	Pension DB	\$0	\$7,393	\$7,843	\$7,843	\$0
520225	Pension DC	\$31,381	\$34,932	\$67,009	\$67,009	\$77,173
520230	Health Insurance	\$89,695	\$102,227	\$208,182	\$208,182	\$212,950
520240	Workers' Comp	\$1,299	\$1,456	\$1,901	\$1,901	\$1,905
Total Payroll		\$971,747	\$1,090,481	\$1,477,337	\$1,425,012	\$1,488,804
530312	Financial	\$17,500	\$17,500	\$18,375	\$18,375	\$18,375
530314	Consulting	\$34,700	\$3,550	\$10,000	\$33,625	\$10,000
530315	Pre/Post Employment	\$1,707	\$36,862	\$1,570	\$1,570	\$1,570
530320	Accounting / Auditing	\$53,000	\$20,000	\$49,000	\$124,000	\$49,000
530340	Other Svcs	\$200	\$516	\$750	\$750	\$750
530341	Other Svcs - Contract / Admin	\$36,642	\$149,718	\$34,245	\$50,945	\$34,244
530342	Other Svcs - Maint / Licenses	\$5,091	\$5,091	\$24,255	\$24,255	\$24,256
530411	Communication - Phone	\$4,505	\$170	\$5,700	\$6,050	\$5,076
550510	Office	\$4,268	\$4,361	\$3,900	\$4,170	\$4,800
550520	Operating	\$1,967	\$1,926	\$1,100	\$1,800	\$2,000
550525	Operating - Small Tools	\$4,041	\$523	\$3,250	\$4,630	\$5,200
550527	Operating - Apparel	\$156	\$283	\$1,000	\$1,000	\$1,000
555400	Travel & Per Diem	\$0	\$0	\$2,250	\$2,250	\$2,250
555420	Postage / Freight	\$73,272	\$81,249	\$106,700	\$104,000	\$101,300
555480	Promotional / Advertising	\$6,044	\$3,665	\$1,901	\$1,901	\$4,000
555490	Not Otherwise Classified	\$7	\$5	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$2,650	\$950	\$1,890	\$1,890	\$1,890
555550	Training	\$585	\$4,624	\$9,200	\$9,200	\$9,200
Total Operating		\$246,335	\$330,993	\$275,086	\$390,411	\$274,911
Total Transfers		\$0	\$0	\$0	\$0	\$0
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL FINANCE		\$1,218,082	\$1,421,474	\$1,752,423	\$1,815,423	\$1,763,715

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	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$458,197	\$452,451	\$686,104	\$633,779	\$692,445
510140	Overtime	\$3,363	\$9,800	\$5,000	\$5,000	\$3,646
520200	FICA	\$35,735	\$33,981	\$52,664	\$52,664	\$43,739
520220	Pension DB	\$0	\$7,393	\$7,843	\$7,843	\$0
520225	Pension DC	\$16,835	\$15,118	\$44,308	\$44,308	\$51,947
520230	Health Insurance	\$58,306	\$50,038	\$122,890	\$122,890	\$147,138
520240	Workers' Comp	\$572	\$839	\$1,188	\$1,188	\$1,182
Total Payroll		\$573,008	\$569,620	\$919,997	\$867,672	\$940,097
530312	Financial	\$17,500	\$17,500	\$18,375	\$18,375	\$18,375
530314	Consulting	\$34,700	\$3,550	\$10,000	\$33,625	\$10,000
530315	Pre/Post Employment	\$511	\$36,625	\$565	\$565	\$565
530320	Accounting / Auditing	\$26,500	\$10,000	\$24,500	\$62,000	\$24,500
530341	Other Svcs - Contract / Admin	\$8,016	\$117,695	\$7,501	\$24,201	\$7,500
530411	Communication - Phone	\$0	\$170	\$1,104	\$1,454	\$480
550510	Office	\$2,817	\$2,483	\$1,900	\$2,170	\$2,800
550520	Operating	\$269	\$1,132	\$350	\$350	\$2,000
550525	Operating - Small Tools	\$1,524	\$523	\$1,500	\$880	\$1,500
555400	Travel & Per Diem	\$0	\$0	\$2,200	\$2,200	\$2,200
555420	Postage / Freight	\$1,901	\$2,100	\$3,600	\$3,600	\$3,600
555480	Promotional / Advertising	\$6,044	\$3,665	\$1,900	\$1,900	\$4,000
555540	Dues/Reg/Pub	\$2,650	\$950	\$1,890	\$1,890	\$1,890
555550	Training	\$235	\$3,844	\$7,200	\$7,200	\$7,200
Total Operating		\$102,667	\$200,237	\$82,585	\$160,410	\$86,610
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL		\$675,675	\$769,857	\$1,002,582	\$1,028,082	\$1,026,707

Finance 13

Utility Billing 1360

Account Number	Description of Expenditure	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$325,629	\$415,017	\$414,231	\$414,231	\$421,976
510140	Overtime	\$1,453	\$2,226	\$2,508	\$2,508	\$3,000
520200	FICA	\$24,995	\$30,998	\$31,895	\$31,895	\$31,970
520225	Pension DC	\$14,546	\$19,814	\$22,701	\$22,701	\$25,226
520230	Health Insurance	\$31,389	\$52,189	\$85,292	\$85,292	\$65,812
520240	Workers' Comp	\$727	\$617	\$713	\$713	\$723
Total Payroll		\$398,739	\$520,861	\$557,340	\$557,340	\$548,707
530315	Pre/Post Employment	\$1,196	\$237	\$1,005	\$1,005	\$1,005
530320	Accounting / Auditing	\$26,500	\$10,000	\$24,500	\$62,000	\$24,500
530340	Other Svcs	\$200	\$516	\$750	\$750	\$750
530341	Other Svcs - Contract / Admin	\$28,626	\$32,023	\$26,744	\$26,744	\$26,744
530342	Other Svcs - Maint / Licenses	\$5,091	\$5,091	\$24,255	\$24,255	\$24,256
530411	Communication - Phone	\$4,505	\$0	\$4,596	\$4,596	\$4,596
550510	Office	\$1,451	\$1,878	\$2,000	\$2,000	\$2,000
550520	Operating	\$1,698	\$794	\$750	\$1,450	\$0
550525	Operating - Small Tools	\$2,517	\$0	\$1,750	\$3,750	\$3,700
550527	Operating - Apparel	\$156	\$283	\$1,000	\$1,000	\$1,000
555400	Travel & Per Diem	\$0	\$0	\$50	\$50	\$50
555420	Postage / Freight	\$71,371	\$79,149	\$103,100	\$100,400	\$97,700
555480	Promotional / Advertising	\$0	\$0	\$1	\$1	\$0
555490	Not Otherwise Classified	\$7	\$5	\$0	\$0	\$0
555550	Training	\$350	\$780	\$2,000	\$2,000	\$2,000
Total Operating		\$143,668	\$130,756	\$192,501	\$230,001	\$188,301
Total Transfers		\$0	\$0	\$0	\$0	\$0
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL		\$542,407	\$651,617	\$749,841	\$787,341	\$737,008

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 was established as a new division in this department.

EXPENDITURES	FY 21/22 Actual	UNAUDITED FY 22/23 Actual	Original FY 23/24 Budget	Revised FY 23/24 Budget	FY 24/25 Budget
Personnel Services	\$912,596	\$1,081,667	\$1,318,070	\$1,316,070	\$1,469,170
Operating Expenses	\$1,510,339	\$1,918,438	\$2,147,146	\$2,228,326	\$3,034,797
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$71,883	\$30,676	\$149,000	\$150,800	\$202,500
TOTAL EXPENDITURES	\$2,494,818	\$3,030,781	\$3,614,216	\$3,695,196	\$4,706,467

Information Services - 1600

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

1	1	1
1	1	1
1	1	1
2	2	3
5	5	6

1
1
2
1
5

Human Resources - 1315

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

1	1	2
1	1	1
2	2	3

1
1
2
4

Facilities Maintenance - 1935

Facilities Foreman	1	1	1
Building Service Coordinator	1	1	1
Maintenance Worker	2	2	3
Total	4	4	5

1	1	1
1	1	1
2	2	3
4	4	5

1
3
4

Marketing and Events - 7415

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

1	1	1
1	1	1
2	2	3

1
1
2

TOTAL FULL-TIME PERSONNEL	13	13	17	15
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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	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$679,473	\$821,101	\$890,451	\$890,451	\$1,069,287
510140	Overtime	\$8,349	\$25,424	\$13,301	\$13,301	\$9,600
520200	FICA	\$52,380	\$61,779	\$68,510	\$68,510	\$77,092
520220	Pension DB	\$28,551	\$22,179	\$23,528	\$23,528	\$37,994
520225	Pension DC	\$34,087	\$37,291	\$63,047	\$63,047	\$69,615
520230	Health Insurance	\$105,441	\$105,253	\$240,466	\$238,466	\$188,562
520240	Workers' Comp	\$4,966	\$8,640	\$8,767	\$8,767	\$7,020
520250	Unemployment	(\$651)	\$0	\$10,000	\$10,000	\$10,000
Total Payroll		\$912,596	\$1,081,667	\$1,318,070	\$1,316,070	\$1,469,170
530315	Pre/Post Employment	\$1,069	\$5,771	\$1,148	\$1,148	\$1,873
530341	Other Svcs - Contract / Admin	\$218,202	\$234,167	\$286,070	\$321,770	\$462,760
530342	Other Svcs - Maint / Licenses	\$310,737	\$336,749	\$611,331	\$577,131	\$697,974
530411	Communication - Phone	\$37,585	\$45,990	\$26,704	\$30,017	\$28,280
540430	Utilities	\$40,320	\$46,149	\$40,200	\$40,200	\$48,720
545100	R&M Buildings	\$9,648	\$17,199	\$30,000	\$23,200	\$0
545110	R&M Bldgs - City Hall	\$23,208	\$36,458	\$38,550	\$38,550	\$91,650
545270	R&M Infra - Grounds	\$14,856	\$17,188	\$18,350	\$23,350	\$26,832
545300	R&M Mach & Equip	\$0	\$2,384	\$34,850	\$29,387	\$52,800
545310	R&M M&E - Vehicles	\$2,168	\$79	\$4,950	\$6,650	\$5,750
550522	Operating - Tires / Filters	\$0	\$423	\$2,500	\$2,500	\$5,000
550510	Office	\$2,699	\$2,714	\$3,950	\$2,900	\$7,940
550520	Operating	\$19,213	\$35,191	\$72,312	\$68,449	\$33,536
550523	Operating - Janitorial	\$678	\$3,613	\$4,000	\$4,000	\$8,000
550525	Operating - Small Tools	\$30,666	\$76,164	\$103,760	\$103,760	\$142,050
550526	Operating - Software	\$198	\$3,797	\$1,600	\$1,600	\$1,600
550527	Operating - Apparel	\$3,520	\$2,700	\$8,720	\$7,620	\$8,265
552000	Fuel	\$4,828	\$5,652	\$5,500	\$5,500	\$5,700
555400	Travel & Per Diem	\$724	\$834	\$1,250	\$1,250	\$2,100
555420	Postage / Freight	\$32	\$141	\$100	\$100	\$400
555441	Rent / Lease - Copy Machine	\$6,217	\$21,498	\$19,908	\$21,408	\$21,648
555442	Rent / Lease - Equipment	\$0	\$0	\$3,000	\$1,300	\$5,000
555450	Insurance	\$625,056	\$668,556	\$706,300	\$706,300	\$1,239,658
555451	Insurance - Settlements	\$13,223	\$212,283	\$20,000	\$20,000	\$30,000
555470	Printing / Binding	\$0	\$57	\$1,755	\$1,755	\$1,555
555480	Promotional / Advertising	\$127,952	\$121,556	\$58,900	\$131,880	\$11,500
555481	Promo - Employee Relations	\$3,250	\$6,589	\$5,900	\$5,100	\$49,940
555540	Dues/Reg/Pub	\$2,751	\$4,779	\$7,651	\$30,914	\$16,366
555550	Training	\$11,539	\$5,541	\$27,887	\$20,587	\$27,900
555551	Educational Incentive	\$0	\$4,216	\$0	\$0	\$0
Total Operating		\$1,510,339	\$1,918,438	\$2,147,146	\$2,228,326	\$3,034,797
Total Transfers		\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$0	\$0	\$27,500
560641	Mach & Equip - Vehicles	\$0	\$30,676	\$25,000	\$26,800	\$50,000
560642	Mach & Equip - Data Proc	\$71,883	\$0	\$12,000	\$12,000	\$17,000
560650	Construction In Progress	\$0	\$0	\$112,000	\$112,000	\$108,000
Total Capital		\$71,883	\$30,676	\$149,000	\$150,800	\$202,500
TOTAL INFO SVCS		\$2,494,818	\$3,030,781	\$3,614,216	\$3,695,196	\$4,706,467

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	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$238,668	\$230,205	\$172,239	\$172,239	\$294,346
510140	Overtime	\$1,209	\$2,504	\$0	\$0	\$800
520200	FICA	\$18,225	\$16,790	\$12,749	\$12,749	\$17,799
520220	Pension DB	\$19,034	\$14,786	\$15,685	\$15,685	\$18,997
520225	Pension DC	\$8,044	\$7,449	\$9,408	\$9,408	\$17,824
520230	Health Insurance	\$35,699	\$23,608	\$33,132	\$33,132	\$34,656
520240	Workers' Comp	\$298	\$396	\$297	\$297	\$502
Total Payroll		\$321,177	\$295,738	\$243,510	\$243,510	\$384,924
530315	Pre/Post Employment	\$224	\$5,022	\$125	\$125	\$375
530341	Other Svcs - Contract / Admin	\$15,572	\$22,226	\$22,450	\$22,450	\$53,060
530411	Communication - Phone	\$1,200	\$655	\$1,440	\$2,240	\$2,100
550510	Office	\$527	\$2,128	\$450	\$900	\$3,000
550520	Operating	\$3,986	\$4,966	\$3,200	\$1,850	\$7,240
550527	Operating - Apparel	\$799	\$502	\$3,500	\$2,400	\$1,040
555400	Travel & Per Diem	\$0	\$0	\$0	\$0	\$100
555420	Postage / Freight	\$22	\$122	\$50	\$50	\$200
555480	Promotional / Advertising	\$11,809	\$8,476	\$11,400	\$3,400	\$11,500
555481	Promo - Employee Relations	\$3,250	\$6,589	\$5,900	\$5,100	\$49,940
555540	Dues/Reg/Pub	\$470	\$1,179	\$2,257	\$25,520	\$2,970
555550	Training	\$7,394	\$4,328	\$21,917	\$14,117	\$20,060
Total Operating		\$45,253	\$56,193	\$72,689	\$78,152	\$151,585
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL		\$366,430	\$351,931	\$316,199	\$321,662	\$536,509

INFORMATION & GENERAL SERVICES 16

IS General 1600

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$273,596	\$307,115	\$359,643	\$359,643	\$430,376
510140	Overtime	\$50	\$218	\$6,300	\$5,300	\$500
520200	FICA	\$20,825	\$22,240	\$27,787	\$27,787	\$32,929
520220	Pension DB	\$9,517	\$7,393	\$7,843	\$7,843	\$18,997
520225	Pension DC	\$17,630	\$16,920	\$25,692	\$25,692	\$28,028
520230	Health Insurance	\$43,298	\$45,963	\$88,251	\$88,251	\$82,518
520240	Workers' Comp	\$343	\$522	\$628	\$628	\$736
Total Payroll		\$365,259	\$400,371	\$516,144	\$515,144	\$594,084
530315	Pre/Post Employment	\$75	\$150	\$125	\$125	\$600
530341	Other Svcs - Contract / Admin	\$194,925	\$203,531	\$251,040	\$286,740	\$391,980
530342	Other Svcs - Maint / Licenses	\$308,517	\$335,357	\$609,948	\$575,748	\$695,704
530411	Communication - Phone	\$16,951	\$27,015	\$19,104	\$19,104	\$19,920
550510	Office	\$316	\$521	\$800	\$800	\$1,940
550520	Operating	\$1,856	\$321	\$0	\$0	\$0
550525	Operating - Small Tools	\$20,757	\$69,063	\$91,250	\$91,250	\$122,740
550526	Operating - Software	\$198	\$3,797	\$1,600	\$1,600	\$1,600
555400	Travel & Per Diem	\$724	\$834	\$1,250	\$1,250	\$2,000
555420	Postage / Freight	\$10	\$19	\$50	\$50	\$200
555441	Rent / Lease - Copy Machine	\$0	\$21,498	\$19,908	\$21,408	\$21,648
555470	Printing / Binding	\$0	\$0	\$25	\$25	\$25
555480	Promotional / Advertising	\$0	\$388	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$1,787	\$206	\$200	\$200	\$2,700
555550	Training	\$4,145	\$568	\$5,520	\$4,020	\$5,940
555551	Educational Incentive	\$0	\$4,216	\$0	\$0	\$0
Total Operating		\$550,261	\$667,484	\$1,000,820	\$1,002,320	\$1,266,997
Total Transfers		\$0	\$0	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$71,883	\$0	\$12,000	\$12,000	\$17,000
560650	Construction In Progress	\$0	\$0	\$112,000	\$112,000	\$108,000
Total Capital		\$71,883	\$0	\$124,000	\$124,000	\$125,000
TOTAL		\$987,403	\$1,067,855	\$1,640,964	\$1,641,464	\$1,986,081

INFORMATION & GENERAL SERVICES 16

IS City Hall 1910

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$2,220	\$1,392	\$1,383	\$1,383	\$2,270
530411	Communication - Phone	\$19,394	\$17,868	\$4,800	\$4,800	\$2,160
545110	R&M Bldgs - City Hall	\$0	\$0	\$1,000	\$1,000	\$3,000
550510	Office	\$1,856	\$65	\$2,700	\$1,200	\$3,000
550520	Operating	\$232	\$142	\$200	\$200	\$200
550525	Operating - Small Tools	\$0	\$0	\$0	\$0	\$4,500
555441	Rent / Lease - Copy Machine	\$6,217	\$0	\$0	\$0	\$0
	Total Operating	\$29,919	\$19,467	\$10,083	\$8,583	\$15,130
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$29,919	\$19,467	\$10,083	\$8,583	\$15,130

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	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
520250	Unemployment	(\$651)	\$0	\$10,000	\$10,000	\$10,000
	Total Payroll	(\$651)	\$0	\$10,000	\$10,000	\$10,000
555450	Insurance	\$625,056	\$668,556	\$706,300	\$706,300	\$1,239,658
555451	Insurance - Settlements	\$13,223	\$212,283	\$20,000	\$20,000	\$30,000
	Total Operating	\$638,279	\$880,839	\$726,300	\$726,300	\$1,269,658
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$637,628	\$880,839	\$736,300	\$736,300	\$1,279,658

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	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$144,916	\$142,849	\$197,997	\$197,997	\$212,681
510140	Overtime	\$5,999	\$15,732	\$7,001	\$7,001	\$6,000
520200	FICA	\$11,545	\$11,838	\$15,688	\$15,688	\$16,274
520225	Pension DC	\$7,248	\$7,428	\$15,903	\$15,903	\$13,870
520230	Health Insurance	\$22,466	\$17,887	\$86,522	\$84,522	\$58,465
520240	Workers' Comp	\$4,295	\$5,731	\$7,566	\$7,566	\$5,556
Total Payroll		\$196,469	\$201,465	\$330,677	\$328,677	\$312,846
530315	Pre/Post Employment	\$733	\$512	\$561	\$561	\$561
530341	Other Svcs - Contract / Admin	\$7,705	\$8,410	\$12,580	\$12,580	\$17,720
530411	Communication - Phone	\$0	\$184	\$880	\$1,250	\$560
540430	Utilities	\$40,320	\$46,149	\$40,200	\$40,200	\$48,720
545100	R&M Buildings	\$9,648	\$17,199	\$30,000	\$23,200	\$0
545110	R&M Bldgs - City Hall	\$23,208	\$36,458	\$37,550	\$37,550	\$88,650
545270	R&M Infra - Grounds	\$14,856	\$17,188	\$18,350	\$23,350	\$26,832
545300	R&M Mach & Equip	\$0	\$2,384	\$34,850	\$29,387	\$52,800
545310	R&M M&E - Vehicles	\$2,168	\$79	\$4,950	\$6,650	\$5,750
550520	Operating	\$367	\$7,729	\$10,752	\$10,382	\$11,890
550522	Operating - Tires / Filters	\$0	\$423	\$2,500	\$2,500	\$5,000
550523	Operating - Janitorial	\$678	\$3,613	\$4,000	\$4,000	\$8,000
550525	Operating - Small Tools	\$4,721	\$6,404	\$7,500	\$7,500	\$11,500
550527	Operating - Apparel	\$2,721	\$2,163	\$4,105	\$4,105	\$6,850
552000	Fuel	\$4,828	\$5,652	\$5,500	\$5,500	\$5,700
555442	Rent / Lease - Equipment	\$0	\$0	\$3,000	\$1,300	\$5,000
555550	Training	\$0	\$0	\$0	\$2,000	\$0
Total Operating		\$111,953	\$154,547	\$217,278	\$212,015	\$295,533
Total Transfers		\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$0	\$0	\$27,500
560641	Mach & Equip - Vehicles	\$0	\$30,676	\$25,000	\$26,800	\$50,000
Total Capital		\$0	\$30,676	\$25,000	\$26,800	\$77,500
TOTAL		\$308,422	\$386,688	\$572,955	\$567,492	\$685,879

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	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$22,293	\$140,932	\$160,572	\$160,572	\$131,884
510140	Overtime	\$1,091	\$6,970	\$0	\$1,000	\$2,300
520200	FICA	\$1,785	\$10,911	\$12,286	\$12,286	\$10,090
520230	Health Insurance	\$3,978	\$17,795	\$32,561	\$32,561	\$12,923
520240	Workers' Comp	\$30	\$1,991	\$276	\$276	\$226
520225	Pension DC	\$1,165	\$5,494	\$12,044	\$12,044	\$9,893
Total Payroll		\$30,342	\$184,093	\$217,739	\$218,739	\$167,316
530315	Pre/Post Employment	\$37	\$87	\$337	\$337	\$337
530411	Communication - Phone	\$40	\$268	\$480	\$2,623	\$3,540
550520	Operating	\$12,772	\$22,033	\$58,160	\$56,017	\$14,206
550525	Operating - Small Tools	\$5,188	\$697	\$5,010	\$5,010	\$3,310
550527	Operating - Apparel	\$0	\$35	\$1,115	\$1,115	\$375
555470	Printing / Binding	\$0	\$57	\$1,730	\$1,730	\$1,530
555480	Promotional / Advertising	\$116,143	\$112,692	\$47,500	\$128,480	\$0
555540	Dues/Reg/Pub	\$494	\$3,394	\$5,194	\$5,194	\$10,696
555550	Training	\$0	\$645	\$450	\$450	\$1,900
Total Operating		\$134,674	\$139,908	\$119,976	\$200,956	\$35,894
Total Transfers		\$0	\$0	\$0	\$0	\$0
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL		\$165,016	\$324,001	\$337,715	\$419,695	\$203,210

GENERAL FUND - PUBLIC WORKS OVERVIEW

All Divisions

EXPENDITURES	UNAUDITED		Original FY 23/24 Budget	Revised FY 23/24 Budget	FY 24/25 Budget
	FY 21/22 Actual	FY 22/23 Actual			
Personnel Services	\$834,486	\$802,556	\$1,255,068	\$1,166,054	\$1,343,788
Operating Expenses	\$225,119	\$236,961	\$228,814	\$317,828	\$315,599
Transfers	\$3,000,000	\$2,377,000	\$0	\$0	\$0
Capital Outlay	\$151,869	\$30,687	\$0	\$0	\$130,200
TOTAL EXPENDITURES	\$4,211,474	\$3,447,204	\$1,483,882	\$1,483,882	\$1,789,587

Administration - 4100

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

Roads - 4110

Foreman	2	2	2	2
Maintenance Worker	6	10	10	8
Total	8	12	12	10

Fleet Maintenance - 1940

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

TOTAL FULL-TIME PERSONNEL	13	17	17	16
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PUBLIC WORKS SUMMARY

All Divisions

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

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$538,106	\$519,402	\$688,210	\$647,210	\$860,300
510140	Overtime	\$31,037	\$19,883	\$8,406	\$8,406	\$25,100
520200	FICA	\$44,037	\$39,516	\$53,308	\$53,308	\$65,683
520220	Pension DB	\$77,090	\$64,655	\$52,410	\$52,410	\$33,496
520225	Pension DC	\$11,718	\$16,314	\$38,830	\$38,830	\$53,265
520230	Health Insurance	\$111,210	\$115,302	\$365,860	\$317,846	\$250,765
520240	Workers' Comp	\$21,288	\$27,484	\$48,044	\$48,044	\$55,179
Total Payroll		\$834,486	\$802,556	\$1,255,068	\$1,166,054	\$1,343,788
530314	Consulting	\$0	\$15,245	\$0	\$0	\$0
530315	Pre/Post Employment	\$2,167	\$924	\$4,038	\$4,038	\$2,563
530341	Other Svcs - Contract / Admin	\$62,745	\$71,057	\$17,880	\$58,880	\$19,470
530342	Other Svcs - Maint / Licenses	\$22,351	\$4,265	\$9,420	\$9,420	\$8,750
530411	Communication - Phone	\$551	\$403	\$2,158	\$2,158	\$2,734
540430	Utilities	\$24,921	\$26,482	\$24,360	\$24,360	\$28,680
545100	R&M Buildings	\$5,533	\$4,596	\$4,980	\$12,494	\$4,980
545120	R&M Bldgs - Util / PW Compound	\$1,927	\$1,364	\$4,340	\$19,340	\$20,840
545270	R&M Infra - Grounds	\$15,983	\$10,058	\$23,500	\$53,500	\$24,000
545300	R&M Mach & Equip	\$6,739	\$6,462	\$9,325	\$9,325	\$15,250
545310	R&M M&E - Vehicles	\$9,375	\$6,750	\$10,725	\$10,725	\$12,850
550510	Office	\$313	\$445	\$900	\$400	\$900
550520	Operating	\$2,124	\$5,221	\$1,275	\$1,275	\$1,825
550522	Operating - Tires / Filters	\$4,299	\$3,126	\$6,410	\$6,410	\$8,750
550523	Operating - Janitorial	\$4,971	\$1,618	\$5,245	\$4,245	\$5,270
550525	Operating - Small Tools	\$4,184	\$5,321	\$6,950	\$6,950	\$53,650
550527	Operating - Apparel	\$8,391	\$8,795	\$15,324	\$15,324	\$17,194
552000	Fuel	\$47,082	\$49,781	\$53,420	\$53,420	\$53,179
555400	Travel & Per Diem	\$10	\$48	\$2,000	\$1,000	\$2,000
555420	Postage / Freight	\$28	\$58	\$200	\$200	\$200
555442	Rent / Lease - Equipment	\$931	\$11,355	\$14,164	\$14,164	\$20,314
555540	Dues/Reg/Pub	\$0	\$0	\$200	\$200	\$200
555550	Training	\$494	\$3,587	\$12,000	\$10,000	\$12,000
Total Operating		\$225,119	\$236,961	\$228,814	\$317,828	\$315,599
591120	To Transportation Improvement	\$2,000,000	\$2,377,000	\$0	\$0	\$0
591130	To Solid Waste	\$1,000,000	\$0	\$0	\$0	\$0
Total Transfers		\$3,000,000	\$2,377,000	\$0	\$0	\$0
560640	Machinery & Equipment	\$151,869	\$30,687	\$0	\$0	\$130,200
Total Capital		\$151,869	\$30,687	\$0	\$0	\$130,200
TOTAL PUBLIC WORKS		\$4,211,474	\$3,447,204	\$1,483,882	\$1,483,882	\$1,789,587

PUBLIC WORKS 41

Administration 4100

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$180,979	\$70,871	\$58,802	\$58,802	\$79,045
510140	Overtime	\$5,626	\$204	\$8,406	\$8,406	\$1,500
520200	FICA	\$14,216	\$5,239	\$5,144	\$5,144	\$5,902
520220	Pension DB	\$9,654	\$0	\$0	\$0	\$14,556
520225	Pension DC	\$1,997	\$2,585	\$5,042	\$5,042	\$2,670
520230	Health Insurance	\$35,372	\$8,866	\$32,775	\$32,775	\$10,502
520240	Workers' Comp	\$3,117	\$2,101	\$2,288	\$2,288	\$2,174
Total Payroll		\$250,961	\$89,866	\$112,457	\$112,457	\$116,349
530314	Consulting	\$0	\$15,245	\$0	\$0	\$0
530315	Pre/Post Employment	\$0	\$175	\$200	\$200	\$200
530341	Other Svcs - Contract / Admin	\$0	\$0	\$2,880	\$2,880	\$4,470
530342	Other Svcs - Maint / Licenses	\$7,142	\$1,659	\$3,670	\$3,670	\$3,000
530411	Communication - Phone	\$551	\$233	\$144	\$144	\$720
540430	Utilities	\$20,312	\$21,893	\$19,560	\$19,560	\$23,400
545100	R&M Buildings	\$5,533	\$4,596	\$4,980	\$12,494	\$4,980
545300	R&M Mach & Equip	\$393	\$200	\$500	\$500	\$500
545310	R&M M&E - Vehicles	\$857	\$723	\$800	\$800	\$800
550510	Office	\$313	\$445	\$900	\$400	\$900
550520	Operating	\$1,621	\$345	\$400	\$400	\$400
550522	Operating - Tires / Filters	\$415	\$220	\$1,200	\$1,200	\$2,400
550523	Operating - Janitorial	\$1,179	\$931	\$3,900	\$2,900	\$3,900
550525	Operating - Small Tools	\$46	\$169	\$200	\$200	\$2,350
550527	Operating - Apparel	\$115	\$0	\$1,204	\$1,204	\$1,249
552000	Fuel	\$9,114	\$3,891	\$6,954	\$6,954	\$6,954
555400	Travel & Per Diem	\$10	\$48	\$2,000	\$1,000	\$2,000
555420	Postage / Freight	\$28	\$58	\$200	\$200	\$200
555540	Dues/Reg/Pub	\$0	\$0	\$200	\$200	\$200
555550	Training	\$375	\$2,187	\$4,500	\$3,500	\$4,500
Total Operating		\$48,004	\$53,018	\$54,392	\$58,406	\$63,123
Total Transfers		\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$37,490	\$30,687	\$0	\$0	\$0
Total Capital		\$37,490	\$30,687	\$0	\$0	\$0
TOTAL		\$336,455	\$173,571	\$166,849	\$170,863	\$179,472

PUBLIC WORKS 41

Roads & ROW Maintenance 4110

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$202,723	\$285,569	\$469,558	\$428,558	\$449,374
510140	Overtime	\$23,693	\$18,355	\$0	\$0	\$22,000
520200	FICA	\$17,440	\$21,818	\$35,933	\$35,933	\$34,386
520220	Pension DB	\$18,561	\$27,466	\$12,970	\$12,970	\$0
520225	Pension DC	\$7,358	\$11,941	\$31,682	\$31,682	\$31,356
520230	Health Insurance	\$48,516	\$79,020	\$301,144	\$253,130	\$173,386
520240	Workers' Comp	\$15,050	\$20,911	\$41,806	\$41,806	\$42,605
Total Payroll		\$333,341	\$465,080	\$893,093	\$804,079	\$753,107
530315	Pre/Post Employment	\$2,117	\$749	\$3,538	\$3,538	\$2,063
530341	Other Svcs - Contract / Admin	\$62,745	\$71,057	\$15,000	\$56,000	\$15,000
530411	Communication - Phone	\$0	\$170	\$2,014	\$2,014	\$2,014
545270	R&M Infra - Grounds	\$15,983	\$10,058	\$23,500	\$53,500	\$24,000
545300	R&M Mach & Equip	\$6,346	\$3,881	\$5,275	\$5,275	\$6,750
545310	R&M M&E - Vehicles	\$8,351	\$5,684	\$9,325	\$9,325	\$11,450
550520	Operating	\$503	\$4,650	\$500	\$500	\$1,000
550522	Operating - Tires / Filters	\$2,968	\$2,906	\$3,360	\$3,360	\$4,500
550523	Operating - Janitorial	\$3,095	\$0	\$575	\$575	\$600
550525	Operating - Small Tools	\$2,293	\$3,057	\$4,550	\$4,550	\$4,550
550527	Operating - Apparel	\$6,856	\$6,824	\$10,415	\$10,415	\$10,825
552000	Fuel	\$24,650	\$37,620	\$29,934	\$29,934	\$29,918
555442	Rent / Lease - Equipment	\$931	\$11,355	\$13,920	\$13,920	\$19,870
555550	Training	\$119	\$1,400	\$7,500	\$6,500	\$7,500
Total Operating		\$136,957	\$159,411	\$129,406	\$199,406	\$140,040
591120	To Transportation Improvement	\$2,000,000	\$2,377,000	\$0	\$0	\$0
591130	To Solid Waste	\$1,000,000	\$0	\$0	\$0	\$0
Total Transfers		\$3,000,000	\$2,377,000	\$0	\$0	\$0
560640	Machinery & Equipment	\$114,379	\$0	\$0	\$0	\$0
Total Capital		\$114,379	\$0	\$0	\$0	\$0
TOTAL		\$3,584,677	\$3,001,491	\$1,022,499	\$1,003,485	\$893,147

PUBLIC WORKS 41

Fleet Maintenance 1940

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$154,404	\$162,962	\$159,850	\$159,850	\$331,881
510140	Overtime	\$1,718	\$1,324	\$0	\$0	\$1,600
520200	FICA	\$12,381	\$12,459	\$12,231	\$12,231	\$25,395
520220	Pension DB	\$48,875	\$37,189	\$39,440	\$39,440	\$18,940
520225	Pension DC	\$2,363	\$1,788	\$2,106	\$2,106	\$19,239
520230	Health Insurance	\$27,322	\$27,416	\$31,941	\$31,941	\$66,877
520240	Workers' Comp	\$3,121	\$4,472	\$3,950	\$3,950	\$10,400
Total Payroll		\$250,184	\$247,610	\$249,518	\$249,518	\$474,332
530315	Pre/Post Employment	\$50	\$0	\$300	\$300	\$300
530342	Other Svcs - Maint / Licenses	\$15,209	\$2,606	\$5,750	\$5,750	\$5,750
540430	Utilities	\$4,609	\$4,589	\$4,800	\$4,800	\$5,280
545120	R&M Bldgs - Util / PW Compound	\$1,927	\$1,364	\$4,340	\$19,340	\$20,840
545300	R&M Mach & Equip	\$0	\$2,381	\$3,550	\$3,550	\$8,000
545310	R&M M&E - Vehicles	\$167	\$343	\$600	\$600	\$600
550520	Operating	\$0	\$226	\$375	\$375	\$425
550522	Operating - Tires / Filters	\$916	\$0	\$1,850	\$1,850	\$1,850
550523	Operating - Janitorial	\$697	\$687	\$770	\$770	\$770
550525	Operating - Small Tools	\$1,845	\$2,095	\$2,200	\$2,200	\$46,750
550527	Operating - Apparel	\$1,420	\$1,971	\$3,705	\$3,705	\$5,120
552000	Fuel	\$13,318	\$8,270	\$16,532	\$16,532	\$16,307
555442	Rent / Lease - Equipment	\$0	\$0	\$244	\$244	\$444
Total Operating		\$40,158	\$24,532	\$45,016	\$60,016	\$112,436
Total Transfers		\$0	\$0	\$0	\$0	\$0
Total Capital		\$0	\$0	\$0	\$0	\$130,200
TOTAL		\$290,342	\$272,142	\$294,534	\$309,534	\$716,968

GENERAL FUND - COMMUNITY DEVELOPMENT OVERVIEW

All Divisions

EXPENDITURES	UNAUDITED		Original FY 23/24 Budget	Revised FY 23/24 Budget	FY 24/25 Budget
	FY 21/22 Actual	FY 22/23 Actual			
Personnel Services	\$395,083	\$435,140	\$996,325	\$984,325	\$810,014
Operating Expenses	\$965,094	\$1,297,540	\$1,526,749	\$1,515,389	\$1,832,860
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$102,000	\$113,360	\$123,000
TOTAL EXPENDITURES	\$1,360,177	\$1,732,680	\$2,625,074	\$2,613,074	\$2,765,874

Administration & Planning - 1500

Community Development Director	1	1	1
Total	1	1	1

1	1	1
1	1	1

1
1

Planning - 1510

Planner	2	3	3
Total	2	3	3

2	3	3
2	3	3

3
3

Urban Beautification - 1520

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

1	1	1
3	3	3
1	1	1
2	2	2
7	7	7

1
2
1
1
5

TOTAL FULL-TIME PERSONNEL	10	11	11	9
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COMMUNITY DEVELOPMENT SUMMARY

All Divisions

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$291,603	\$330,265	\$631,652	\$619,652	\$580,164
510140	Overtime	\$6,891	\$7,801	\$15,012	\$15,012	\$5,500
520200	FICA	\$22,501	\$24,682	\$48,949	\$48,949	\$43,637
520220	Pension DB	\$9,519	\$4,929	\$5,229	\$5,229	\$0
520225	Pension DC	\$12,929	\$11,732	\$45,383	\$45,383	\$40,223
520230	Health Insurance	\$46,580	\$50,389	\$238,886	\$238,886	\$131,556
520240	Workers' Comp	\$5,060	\$5,342	\$11,214	\$11,214	\$8,934
Total Payroll		\$395,083	\$435,140	\$996,325	\$984,325	\$810,014
530314	Consulting	\$29,390	\$31,642	\$80,000	\$80,000	\$222,500
530315	Pre/Post Employment	\$720	\$486	\$1,075	\$1,075	\$1,075
530341	Other Svcs - Contract / Admin	(\$19,752)	(\$75,456)	(\$85,755)	(\$85,755)	(\$92,887)
530342	Other Svcs - Maint / Licenses	\$1,386	\$0	\$1,079	\$1,079	\$1,728
530411	Communication - Phone	\$396	\$68	\$948	\$948	\$1,920
540430	Utilities	\$85,851	\$124,650	\$88,488	\$88,488	\$115,885
540434	Streetlights	\$414,853	\$469,207	\$564,357	\$564,357	\$571,670
545270	R&M Infra - Grounds	\$424,834	\$708,181	\$815,499	\$788,139	\$925,180
545300	R&M Mach & Equip	\$2,459	\$4,172	\$5,000	\$5,000	\$5,000
545310	R&M M&E - Vehicles	\$553	\$5,116	\$2,500	\$18,500	\$8,800
550510	Office	\$1,142	\$1,092	\$3,300	\$3,300	\$3,700
550520	Operating	\$143	\$254	\$360	\$360	\$480
550522	Operating - Tires / Filters	\$2,127	\$948	\$4,000	\$4,000	\$6,000
550525	Operating - Small Tools	\$6,020	\$10,112	\$10,000	\$10,000	\$11,950
550527	Operating - Apparel	\$1,056	\$1,171	\$5,225	\$5,225	\$6,850
552000	Fuel	\$9,217	\$6,936	\$8,838	\$8,838	\$9,269
555400	Travel & Per Diem	\$1,186	\$26	\$0	\$0	\$0
555420	Postage / Freight	\$17	\$4,075	\$0	\$0	\$0
555442	Rent / Lease - Equipment	\$35	\$1,401	\$4,500	\$4,500	\$4,500
555470	Printing / Binding	\$0	\$1,128	\$900	\$900	\$3,600
555480	Promotional / Advertising	\$1,258	\$385	\$3,000	\$3,000	\$4,000
555540	Dues/Reg/Pub	\$1,352	\$1,916	\$6,810	\$6,810	\$9,340
555550	Training	\$851	\$30	\$6,625	\$6,625	\$12,300
Total Operating		\$965,094	\$1,297,540	\$1,526,749	\$1,515,389	\$1,832,860
Total Transfers		\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$36,000	\$59,483	\$28,000
560641	Mach & Equip - Vehicles	\$0	\$0	\$66,000	\$53,877	\$95,000
Total Capital		\$0	\$0	\$102,000	\$113,360	\$123,000
TOTAL COMMUNITY DEVELOPMENT		\$1,360,177	\$1,732,680	\$2,625,074	\$2,613,074	\$2,765,874

COMMUNITY DEVELOPMENT

Administration 1500

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$128,889	\$44,067	\$93,150	\$93,150	\$71,930
510140	Overtime	\$213	\$0	\$0	\$0	\$0
520200	FICA	\$9,690	\$3,313	\$6,735	\$6,735	\$4,751
520220	Pension DB	\$3,173	\$0	\$0	\$0	\$0
520225	Pension DC	\$3,732	\$76	\$6,988	\$6,988	\$5,395
520230	Health Insurance	\$11,904	\$2,242	\$19,380	\$19,380	\$4,554
520240	Workers' Comp	\$153	\$78	\$854	\$854	\$123
Total Payroll		\$157,754	\$49,776	\$127,107	\$127,107	\$86,753
530314	Consulting	\$29,390	\$31,642	\$80,000	\$80,000	\$222,500
530315	Pre/Post Employment	\$483	\$187	\$400	\$400	\$400
530341	Other Svcs - Contract / Admin	\$0	\$0	\$216	\$216	\$864
530411	Communication - Phone	\$300	\$0	\$480	\$480	\$1,440
550510	Office	\$1,142	\$1,092	\$3,200	\$3,200	\$3,700
550525	Operating - Small Tools	\$0	\$8	\$0	\$0	\$0
552000	Fuel	\$178	\$0	\$0	\$0	\$305
555400	Travel & Per Diem	\$1,186	\$0	\$0	\$0	\$0
555420	Postage / Freight	\$17	\$4,075	\$0	\$0	\$0
555470	Printing / Binding	\$0	\$1,128	\$600	\$600	\$1,600
555480	Promotional / Advertising	\$807	\$385	\$1,000	\$1,000	\$2,000
555540	Dues/Reg/Pub	\$642	\$674	\$3,330	\$3,330	\$1,000
555550	Training	\$0	\$0	\$1,525	\$1,525	\$4,800
Total Operating		\$34,145	\$39,191	\$90,751	\$90,751	\$238,609
Total Transfers		\$0	\$0	\$0	\$0	\$0
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL		\$191,899	\$88,967	\$217,858	\$217,858	\$325,362

COMMUNITY DEVELOPMENT

Long-Range Planning 1510

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$37,810	\$110,763	\$234,668	\$234,668	\$220,314
520200	FICA	\$3,001	\$8,406	\$17,955	\$17,955	\$16,856
520225	Pension DC	\$2,076	\$5,523	\$17,601	\$17,601	\$16,525
520230	Health Insurance	\$5,538	\$12,937	\$42,200	\$42,200	\$44,004
520240	Workers' Comp	\$49	\$186	\$401	\$401	\$377
Total Payroll		\$48,474	\$137,815	\$312,825	\$312,825	\$298,076
555470	Printing / Binding	\$0	\$0	\$300	\$300	\$2,000
555480	Promotional / Advertising	\$451	\$0	\$2,000	\$2,000	\$2,000
555540	Dues/Reg/Pub	\$450	\$525	\$1,480	\$1,480	\$6,340
555550	Training	\$601	\$30	\$4,600	\$4,600	\$6,000
Total Operating		\$1,502	\$555	\$8,380	\$8,380	\$16,340
Total Transfers		\$0	\$0	\$0	\$0	\$0
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL		\$49,976	\$138,370	\$321,205	\$321,205	\$314,416

COMMUNITY DEVELOPMENT

Urban Beautification 1520

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$124,904	\$175,435	\$303,834	\$291,834	\$287,920
510140	Overtime	\$6,678	\$7,801	\$15,012	\$15,012	\$5,500
520200	FICA	\$9,810	\$12,963	\$24,259	\$24,259	\$22,030
520220	Pension DB	\$6,346	\$4,929	\$5,229	\$5,229	\$0
520225	Pension DC	\$7,121	\$6,133	\$20,794	\$20,794	\$18,303
520230	Health Insurance	\$29,138	\$35,210	\$177,306	\$177,306	\$82,998
520240	Workers' Comp	\$4,858	\$5,078	\$9,959	\$9,959	\$8,434
Total Payroll		\$188,855	\$247,549	\$556,393	\$544,393	\$425,185
530315	Pre/Post Employment	\$237	\$299	\$675	\$675	\$675
530341	Other Svcs - Contract / Admin	(\$19,752)	(\$75,456)	(\$85,971)	(\$85,971)	(\$93,751)
530342	Other Svcs - Maint / Licenses	\$1,386	\$0	\$1,079	\$1,079	\$1,728
530411	Communication - Phone	\$96	\$68	\$468	\$468	\$480
540430	Utilities	\$85,851	\$124,650	\$88,488	\$88,488	\$115,885
545270	R&M Infra - Grounds	\$424,834	\$708,181	\$815,499	\$788,139	\$925,180
545300	R&M Mach & Equip	\$2,459	\$4,172	\$5,000	\$5,000	\$5,000
545310	R&M M&E - Vehicles	\$553	\$5,116	\$2,500	\$18,500	\$8,800
550510	Office	\$0	\$0	\$100	\$100	\$0
550520	Operating	\$143	\$254	\$360	\$360	\$480
550522	Operating - Tires / Filters	\$2,127	\$948	\$4,000	\$4,000	\$6,000
550525	Operating - Small Tools	\$6,020	\$10,104	\$10,000	\$10,000	\$11,950
550527	Operating - Apparel	\$1,056	\$1,171	\$5,225	\$5,225	\$6,850
552000	Fuel	\$9,039	\$6,936	\$8,838	\$8,838	\$8,964
555400	Travel & Per Diem	\$0	\$26	\$0	\$0	\$0
555442	Rent / Lease - Equipment	\$35	\$1,401	\$4,500	\$4,500	\$4,500
555540	Dues/Reg/Pub	\$260	\$717	\$2,000	\$2,000	\$2,000
555550	Training	\$250	\$0	\$500	\$500	\$1,500
Total Operating		\$514,594	\$788,587	\$863,261	\$851,901	\$1,006,241
Total Transfers		\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$36,000	\$59,483	\$28,000
560641	Mach & Equip - Vehicles	\$0	\$0	\$66,000	\$53,877	\$95,000
Total Capital		\$0	\$0	\$102,000	\$113,360	\$123,000
TOTAL		\$703,449	\$1,036,136	\$1,521,654	\$1,509,654	\$1,554,426

COMMUNITY DEVELOPMENT

Streetlighting 1530

Account Number	Description of Expenditure	FY 21/22	UNAUDITED	Original	Revised	FY 24/25
		Actual	FY 22/23	FY 23/24	Budget	
	Total Payroll	\$0	\$0	\$0	\$0	\$0
540434	Streetlights	\$414,853	\$469,207	\$564,357	\$564,357	\$571,670
	Total Operating	\$414,853	\$469,207	\$564,357	\$564,357	\$571,670
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$414,853	\$469,207	\$564,357	\$564,357	\$571,670

GENERAL FUND - POLICE OVERVIEW

All Divisions

EXPENDITURES	UNAUDITED		Original FY 23/24 Budget	Revised FY 23/24 Budget	FY 24/25 Budget
	FY 21/22 Actual	FY 22/23 Actual			
Personnel Services	\$6,098,656	\$5,926,779	\$7,091,980	\$7,091,980	\$7,755,567
Operating Expenses	\$1,209,510	\$1,206,237	\$1,488,299	\$1,488,299	\$1,702,916
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$207,423	\$695,383	\$512,200	\$512,200	\$1,013,940
TOTAL EXPENDITURES	\$7,515,589	\$7,828,399	\$9,092,479	\$9,092,479	\$10,472,423

Office of the Chief - 2100

Sworn:

Police Chief	1	1	1
Deputy Chief	1		
Captain	2	3	3
Lieutenant	4	4	4
Sworn Officer	47	47	51
Total Sworn	55	55	59

1	1	1
1		
2	3	3
4	4	4
47	47	51
55	55	59

1
1
2
4
53
61

Civilian:

Support Services Coord./Admin Asst.	1	1	2
Code Enforcement Specialist	2	3	3
Records Clerk	2	2	2
Forensic Specialist	2	2	2
Crime Analyst	1	1	1
Total Civilian	8	9	10

1	1	2
2	3	3
2	2	2
2	2	2
1	1	1
8	9	10

2
3
2
2
1
10

Communications Operator	8		
Communications Operator - Supervisor	1		
Total	9	0	0

8		
1		
9	0	0

0

TOTAL FULL-TIME PERSONNEL	72	64	69	71
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Support Services - Part-Time - 2140 (Dispatch)

Communications Operator	1.68		
Total	1.68	0.00	0.00

1.68		
0.00		
0.00		

TOTAL PART-TIME PERSONNEL	1.68	0.00	0.00	0.00
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POLICE SUMMARY

All Divisions

Account Number	Description of Expenditure	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$3,537,846	\$3,667,231	\$3,964,727	\$3,975,307	\$4,709,976
510140	Overtime	\$149,804	\$181,583	\$185,000	\$185,000	\$180,000
510900	Reimbursements	(\$15,835)	(\$127)	\$0	(\$10,580)	\$0
520200	FICA	\$283,354	\$283,203	\$313,852	\$313,852	\$358,341
520220	Pension DB	\$1,556,751	\$1,180,765	\$1,281,342	\$1,281,342	\$1,427,878
520225	Pension DC	\$11,909	\$8,018	\$21,632	\$21,632	\$31,602
520230	Health Insurance	\$484,669	\$483,214	\$1,186,216	\$1,186,216	\$889,933
520240	Workers' Comp	\$90,158	\$122,892	\$139,211	\$139,211	\$157,837
Total Payroll		\$6,098,656	\$5,926,779	\$7,091,980	\$7,091,980	\$7,755,567
530315	Pre/Post Employment	\$9,904	\$12,247	\$10,988	\$10,988	\$16,753
530340	Other Svcs	\$2,750	\$430	\$3,000	\$3,000	\$3,000
530341	Other Svcs - Contract / Admin	\$466,080	\$486,487	\$496,780	\$496,780	\$488,280
530342	Other Svcs - Maint / Licenses	\$27,996	\$20,218	\$93,785	\$94,585	\$94,025
530411	Communication - Phone	\$52,879	\$52,967	\$72,108	\$72,108	\$87,694
540430	Utilities	\$46,615	\$53,496	\$51,720	\$51,720	\$57,000
545100	R&M Buildings	\$20,278	\$29,579	\$28,540	\$32,540	\$35,070
545300	R&M Mach & Equip	\$27,477	\$22,912	\$48,750	\$44,750	\$42,500
545310	R&M M&E - Vehicles	\$71,854	\$71,657	\$65,900	\$65,900	\$92,500
550510	Office	\$6,570	\$9,011	\$8,000	\$8,000	\$19,775
550520	Operating	\$37,687	\$40,489	\$45,920	\$48,180	\$53,805
550522	Operating - Tires / Filters	\$13,506	\$15,378	\$24,000	\$24,000	\$24,000
550523	Operating - Janitorial	\$3,523	\$3,510	\$4,495	\$4,495	\$4,250
550525	Operating - Small Tools	\$115,728	\$62,167	\$94,951	\$94,951	\$161,327
550526	Operating - Software	\$9,944	\$3,241	\$17,835	\$17,835	\$25,100
550527	Operating - Apparel	\$34,747	\$91,757	\$115,720	\$115,720	\$133,040
552000	Fuel	\$179,271	\$165,712	\$158,100	\$158,100	\$171,560
555400	Travel & Per Diem	\$6,046	\$2,665	\$9,950	\$9,950	\$9,000
555420	Postage / Freight	\$2,642	\$2,079	\$4,800	\$4,800	\$4,600
555441	Rent / Lease - Copy Machine	\$4,860	\$0	\$7,512	\$7,512	\$8,172
555442	Rent / Lease - Equipment	\$2,950	\$0	\$8,800	\$6,700	\$21,600
555470	Printing / Binding	\$3,758	\$2,625	\$4,950	\$4,950	\$4,600
555480	Promotional / Advertising	\$2,072	\$2,517	\$4,710	\$3,750	\$4,710
555481	Promo - Employee Relations	\$4,311	\$4,595	\$6,180	\$6,180	\$7,330
555482	Promo - Programs	\$5,348	\$6,162	\$5,025	\$5,025	\$5,875
555540	Dues/Reg/Pub	\$2,503	\$2,529	\$4,465	\$4,465	\$6,065
555550	Training	\$45,023	\$33,793	\$78,815	\$78,815	\$91,060
555551	Educational Incentive	\$3,188	\$8,014	\$12,500	\$12,500	\$30,225
Total Operating		\$1,209,510	\$1,206,237	\$1,488,299	\$1,488,299	\$1,702,916
Total Transfers		\$0	\$0	\$0	\$0	\$0
560622	Buildings - Improvements	\$5,300	\$0	\$50,000	\$21,808	\$95,000
560640	Machinery & Equipment	\$47,216	\$13,725	\$0	\$0	\$55,440
560641	Mach & Equip - Vehicles	\$154,907	\$620,183	\$412,200	\$412,200	\$863,500
560642	Mach & Equip - Data Proc	\$0	\$61,475	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$50,000	\$78,192	\$0
Total Capital		\$207,423	\$695,383	\$512,200	\$512,200	\$1,013,940
TOTAL POLICE		\$7,515,589	\$7,828,399	\$9,092,479	\$9,092,479	\$10,472,423

POLICE 21

Office of the Chief 2100

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

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$3,540,134	\$3,667,231	\$3,964,727	\$3,975,307	\$4,709,976
510140	Overtime	\$149,874	\$181,583	\$185,000	\$185,000	\$180,000
510900	Reimbursements	(\$15,835)	(\$127)	\$0	(\$10,580)	\$0
520200	FICA	\$283,532	\$283,203	\$313,852	\$313,852	\$358,341
520220	Pension DB	\$1,556,751	\$1,180,765	\$1,281,342	\$1,281,342	\$1,427,878
520225	Pension DC	\$11,909	\$8,018	\$21,632	\$21,632	\$31,602
520230	Health Insurance	\$485,070	\$483,214	\$1,186,216	\$1,186,216	\$889,933
520240	Workers' Comp	\$90,132	\$122,892	\$139,211	\$139,211	\$157,837
Total Payroll		\$6,101,567	\$5,926,779	\$7,091,980	\$7,091,980	\$7,755,567
530315	Pre/Post Employment	\$9,904	\$12,247	\$10,988	\$10,988	\$16,753
530341	Other Svcs - Contract / Admin	\$8,080	\$14,787	\$10,980	\$10,980	\$38,280
530342	Other Svcs - Maint / Licenses	\$5,671	\$13,106	\$7,100	\$7,100	\$7,000
530411	Communication - Phone	\$14,832	\$26,312	\$32,520	\$32,520	\$47,278
540430	Utilities	\$46,615	\$53,496	\$51,720	\$51,720	\$57,000
545100	R&M Buildings	\$20,278	\$29,579	\$28,540	\$32,540	\$35,070
545300	R&M Mach & Equip	\$18,269	\$14,720	\$25,800	\$21,800	\$31,800
545310	R&M M&E - Vehicles	\$71,854	\$71,657	\$58,400	\$58,400	\$87,500
550510	Office	\$6,459	\$8,050	\$6,500	\$6,500	\$14,975
550520	Operating	\$5,675	\$9,384	\$8,360	\$11,420	\$8,700
550522	Operating - Tires / Filters	\$13,506	\$15,378	\$24,000	\$24,000	\$24,000
550523	Operating - Janitorial	\$3,523	\$3,510	\$4,495	\$4,495	\$4,250
550525	Operating - Small Tools	\$36,303	\$3,971	\$26,029	\$26,029	\$59,930
550526	Operating - Software	\$4,590	\$1,501	\$6,550	\$6,550	\$7,075
550527	Operating - Apparel	(\$790)	\$38,075	\$65,890	\$65,890	\$60,720
552000	Fuel	\$179,271	\$165,712	\$158,100	\$158,100	\$171,560
555400	Travel & Per Diem	\$0	\$74	\$3,950	\$3,950	\$4,000
555420	Postage / Freight	\$430	\$499	\$900	\$900	\$600
555470	Printing / Binding	\$998	\$1,164	\$1,350	\$1,350	\$1,000
555481	Promo - Employee Relations	\$4,311	\$4,595	\$6,180	\$6,180	\$7,330
555540	Dues/Reg/Pub	\$2,503	\$2,529	\$4,465	\$4,465	\$6,065
555550	Training	\$3,320	\$0	\$5,045	\$5,045	\$6,090
555551	Educational Incentive	\$3,188	\$8,014	\$12,500	\$12,500	\$30,225
Total Operating		\$458,790	\$498,360	\$560,362	\$563,422	\$727,201
Total Transfers		\$0	\$0	\$0	\$0	\$0
560622	Buildings - Improvements	\$5,300	\$0	\$50,000	\$21,808	\$95,000
560640	Machinery & Equipment	\$47,216	\$0	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$101,512	\$548,906	\$280,000	\$280,000	\$863,500
560650	Construction In Progress	\$0	\$0	\$50,000	\$78,192	\$0
Total Capital		\$154,028	\$548,906	\$380,000	\$380,000	\$958,500
TOTAL		\$6,714,385	\$6,974,045	\$8,032,342	\$8,035,402	\$9,441,268

POLICE 21

Criminal Investigation 2110

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$4,534	\$7,112	\$9,735	\$9,735	\$10,075
530411	Communication - Phone	\$2,779	\$3,448	\$3,300	\$3,300	\$1,740
545300	R&M Mach & Equip	\$1,579	\$4,848	\$1,700	\$1,700	\$1,700
550510	Office	\$0	\$961	\$1,500	\$1,500	\$4,800
550520	Operating	\$7,793	\$9,837	\$6,435	\$6,435	\$7,330
550525	Operating - Small Tools	\$4,601	\$4,476	\$2,700	\$2,700	\$7,800
550527	Operating - Apparel	\$2,581	\$1,912	\$8,550	\$8,550	\$8,200
555420	Total Net Assets per ACFR	\$0	\$0	\$400	\$400	\$500
555442	Rent / Lease - Equipment	\$2,950	\$0	\$8,800	\$6,700	\$21,600
555550	Training	\$0	\$995	\$12,150	\$12,150	\$5,350
	Total Operating	\$26,817	\$33,589	\$55,270	\$53,170	\$69,095
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$0	\$24,545	\$90,400	\$90,400	\$0
	Total Capital	\$0	\$24,545	\$90,400	\$90,400	\$0
	TOTAL	\$26,817	\$58,134	\$145,670	\$143,570	\$69,095

POLICE 21

Community Services 2120

Account Number	Description of Expenditure	UNAUDITED	Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	
	Total Payroll	\$0	\$0	\$0	\$0
550520	Operating	\$3,186	\$3,195	\$4,750	\$4,750
550525	Operating - Small Tools	\$0	\$356	\$700	\$700
555470	Printing / Binding	\$1,469	\$0	\$1,450	\$1,450
555480	Promotional / Advertising	\$2,072	\$2,517	\$4,510	\$3,550
555482	Promo - Programs	\$5,348	\$6,162	\$5,025	\$5,025
	Total Operating	\$12,075	\$12,230	\$16,435	\$20,635
	Total Transfers	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0
	TOTAL	\$12,075	\$12,230	\$16,435	\$15,475
					\$20,635

POLICE 21

Operations 2130

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$16,195	\$0	\$75,300	\$76,100	\$75,300
530411	Communication - Phone	\$2,586	\$2,363	\$3,600	\$3,600	\$4,500
545300	R&M Mach & Equip	\$2,741	\$2,409	\$20,200	\$20,200	\$7,900
545310	R&M M&E - Vehicles	\$0	\$0	\$7,500	\$7,500	\$5,000
550510	Office	\$111	\$0	\$0	\$0	\$0
550520	Operating	\$19,392	\$17,633	\$23,375	\$22,575	\$26,625
550525	Operating - Small Tools	\$74,211	\$53,121	\$62,572	\$62,572	\$87,097
550526	Operating - Software	\$4,954	\$1,236	\$3,835	\$3,835	\$8,425
550527	Operating - Apparel	\$31,637	\$51,216	\$38,750	\$38,750	\$56,320
555400	Travel & Per Diem	\$6,046	\$2,591	\$6,000	\$6,000	\$5,000
555470	Printing / Binding	\$938	\$887	\$1,400	\$1,400	\$1,000
555550	Training	\$39,400	\$32,798	\$59,300	\$59,300	\$74,800
	Total Operating	\$198,211	\$164,254	\$301,832	\$301,832	\$351,967
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$13,725	\$0	\$0	\$55,440
560641	Mach & Equip - Vehicles	\$53,395	\$0	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$0	\$61,475	\$0	\$0	\$0
	Total Capital	\$53,395	\$75,200	\$0	\$0	\$55,440
	TOTAL	\$251,606	\$239,454	\$301,832	\$301,832	\$407,407

POLICE 21

Support Services 2140

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	(\$2,288)	\$0	\$0	\$0	\$0
510140	Overtime	(\$70)	\$0	\$0	\$0	\$0
520200	FICA	(\$178)	\$0	\$0	\$0	\$0
520230	Health Insurance	(\$401)	\$0	\$0	\$0	\$0
520240	Workers' Comp	\$26	\$0	\$0	\$0	\$0
Total Payroll		(\$2,911)	\$0	\$0	\$0	\$0
530341	Other Svcs - Contract / Admin	\$458,000	\$471,700	\$485,800	\$485,800	\$450,000
530342	Other Svcs - Maint / Licenses	\$1,596	\$0	\$1,650	\$1,650	\$1,650
530411	Communication - Phone	\$32,682	\$20,844	\$32,688	\$32,688	\$34,176
545300	R&M Mach & Equip	\$3,900	\$0	\$0	\$0	\$0
550520	Operating	\$1,641	\$440	\$3,000	\$3,000	\$4,600
550525	Operating - Small Tools	\$471	\$100	\$2,750	\$2,750	\$3,050
550526	Operating - Software	\$400	\$504	\$7,450	\$7,450	\$9,600
550527	Operating - Apparel	\$0	\$13	\$1,990	\$1,990	\$7,800
555441	Rent / Lease - Copy Machine	\$4,860	\$0	\$7,512	\$7,512	\$8,172
Total Operating		\$503,550	\$493,601	\$542,840	\$542,840	\$519,048
Total Transfers		\$0	\$0	\$0	\$0	\$0
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL		\$500,639	\$493,601	\$542,840	\$542,840	\$519,048

POLICE 21

Code Enforcement 2150

Account Number	Description of Expenditure	UNAUDITED	Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	
	Total Payroll	\$0	\$0	\$0	\$0
530340	Other Svcs	\$2,750	\$430	\$3,000	\$3,000
545300	R&M Mach & Equip	\$988	\$935	\$1,050	\$1,050
550525	Operating - Small Tools	\$142	\$143	\$200	\$200
550527	Operating - Apparel	\$1,319	\$541	\$540	\$0
555420	Postage / Freight	\$2,212	\$1,580	\$3,500	\$3,500
555470	Printing / Binding	\$353	\$574	\$750	\$1,500
555480	Promotional / Advertising	\$0	\$0	\$200	\$200
555550	Training	\$2,303	\$0	\$2,320	\$4,820
	Total Operating	\$10,067	\$4,203	\$11,560	\$14,970
	Total Transfers	\$0	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$0	\$46,732	\$41,800	\$41,800
	Total Capital	\$0	\$46,732	\$41,800	\$41,800
	TOTAL	\$10,067	\$50,935	\$53,360	\$14,970

FIRE OVERVIEW

All Divisions

On October 2, 2008, the City's fire department was consolidated with Seminole County. Firefighters were given the option of remaining in the City's pension plan or changing to the Florida Retirement System (FRS). The County remits funds for the active firefighters in their workforce per the FRS rate in effect for the given plan year. The contractually obligated funding differential for those firefighters opting to remain in the City's plan is charged to this cost center as well as the cost of paying down the unfunded pension liability for all retired firefighters. As of mid fiscal year 2022, no City firefighters remain in with Seminole County.

<u>EXPENDITURES</u>	UNAUDITED		Original	Revised	FY 24/25 Budget
	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
Personnel Services	\$164,008	\$0	\$0	\$0	\$0
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$164,008	\$0	\$0	\$0	\$0

FIRE SUMMARY

All Divisions

Account Number	Description of Expenditure	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
520220	Current & Past Service Pension Liab.	\$164,008	\$0	\$0	\$0	\$0
	Total Payroll	\$164,008	\$0	\$0	\$0	\$0
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL FIRE	\$164,008	\$0	\$0	\$0	\$0

FIRE 22

Operations 2200

Account Number	Description of Expenditure	UNAUDITED	Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	
520220	Current & Past Service Pension Liab.	\$164,008	\$0	\$0	\$0
	Total Payroll	\$164,008	\$0	\$0	\$0
	Total Operating	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0
	TOTAL	\$164,008	\$0	\$0	\$0

GENERAL FUND - PARKS & RECREATION OVERVIEW

All Divisions

EXPENDITURES	UNAUDITED	Original	Revised	FY 24/25
	FY 21/22	FY 22/23	FY 23/24	
	Actual	Actual	Budget	
Personnel Services	\$1,275,540	\$1,275,418	\$1,639,294	\$1,639,294
Operating Expenses	\$891,424	\$975,340	\$1,733,846	\$1,710,062
Transfers	\$0	\$0	\$0	\$0
Capital Outlay	\$121,162	\$260,151	\$130,000	\$153,784
TOTAL EXPENDITURES	\$2,288,126	\$2,510,909	\$3,503,140	\$3,541,780

Administration - 7200

Director	1	1	1	1
Assistant Director	1	1	1	
Rec & Events Manager				1
Events Coordinator				1
Total	2	2	2	3

Parks and Grounds - 7230

Parks Manager	1	1	1	1
Athletics Coord/Parks & Rec Coord.	1	1	1	
Park Ranger	1	1	2	2
Maintenance Worker	6	7	8	6
Foreman - Parks & Rec				1
Mechanic				1
Total	9	10	12	12

Seniors - 7250

Senior Center Manager	1	1	1	
Aquatics and Facilities Supervisor				1
Sr. Center Rec Specialist				2
Aquatics Specialist	1	1	1	
Janitorial Maint Worker				1
Total	2	2	2	4

TOTAL FULL-TIME PERSONNEL	13	14	16	19
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Parks and Grounds - Part Time - 7230

Park Ranger	6.41	6.41	6.41	8
Maintenance Worker		0.73	1.4	0.73
Irrigation Worker	1.43	1	1	
Total	7.84	8.14	8.81	8.73

Seniors - Part Time - 7250

Guest Services Rep	1.46	1.46	1.46	
Maintenance Worker/Janitor	0.73	0.73	1.48	0.73
Total	2.19	2.19	2.94	0.73
TOTAL PART-TIME PERSONNEL	10.03	10.33	11.75	9.46

PARKS & RECREATION SUMMARY

All Divisions

Account Number	Description of Expenditure	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$900,005	\$963,054	\$1,111,823	\$1,111,823	\$1,203,064
510140	Overtime	\$50,345	\$51,879	\$64,166	\$64,166	\$38,200
520200	FICA	\$74,268	\$76,705	\$89,985	\$89,985	\$88,063
520220	Pension DB	\$89,777	\$51,108	\$40,742	\$40,742	\$20,423
520225	Pension DC	\$29,217	\$24,836	\$61,708	\$61,708	\$60,821
520230	Health Insurance	\$109,263	\$78,204	\$237,077	\$237,077	\$152,729
520240	Workers' Comp	\$22,665	\$29,632	\$33,793	\$33,793	\$34,555
Total Payroll		\$1,275,540	\$1,275,418	\$1,639,294	\$1,639,294	\$1,597,855
530314	Consulting	\$0	\$0	\$150,000	\$150,000	\$0
530315	Pre/Post Employment	\$2,547	\$2,775	\$4,528	\$4,528	\$4,528
530341	Other Svcs - Contract / Admin	\$165,852	\$173,632	\$188,009	\$188,009	\$201,029
530342	Other Svcs - Maint / Licenses	\$7,896	\$5,159	\$9,787	\$9,787	\$10,518
530343	Other Svcs - Banking	\$5,023	\$5,285	\$5,300	\$5,300	\$5,500
530411	Communication - Phone	\$2,015	\$2,588	\$4,609	\$6,712	\$11,473
540430	Utilities	\$138,118	\$173,648	\$145,800	\$145,800	\$179,784
545100	R&M Buildings	\$82,800	\$35,476	\$98,752	\$99,752	\$87,925
545270	R&M Infra - Grounds	\$266,507	\$277,221	\$726,428	\$689,144	\$546,428
545300	R&M Mach & Equip	\$45,227	\$79,923	\$69,100	\$84,600	\$74,100
545310	R&M M&E - Vehicles	\$10,314	\$11,765	\$13,752	\$19,149	\$14,140
550510	Office	\$2,042	\$1,590	\$3,150	\$3,150	\$3,750
550520	Operating	\$15,315	\$27,086	\$38,187	\$38,187	\$91,505
550522	Operating - Tires / Filters	\$2,677	\$4,239	\$5,500	\$5,500	\$7,750
550523	Operating - Janitorial	\$21,912	\$23,746	\$32,833	\$32,833	\$35,533
550524	Operating - Chemicals	\$5,109	\$4,348	\$12,500	\$12,500	\$12,500
550525	Operating - Small Tools	\$37,465	\$52,100	\$56,895	\$55,895	\$82,185
550526	Operating - Software	\$0	\$0	\$0	\$0	\$1,500
550527	Operating - Apparel	\$5,881	\$6,383	\$11,934	\$11,934	\$12,974
552000	Fuel	\$40,721	\$35,793	\$38,472	\$38,472	\$36,288
555400	Travel & Per Diem	\$31	\$246	\$0	\$0	\$0
555420	Postage / Freight	\$43	\$122	\$100	\$100	\$120
555442	Rent / Lease - Equipment	\$9,322	\$7,056	\$10,000	\$10,000	\$10,000
555470	Printing / Binding	\$213	\$269	\$1,975	\$325	\$2,725
555480	Promotional / Advertising	\$640	\$901	\$740	\$740	\$73,990
555482	Promo - Programs	\$20,363	\$41,749	\$98,000	\$90,000	\$90,000
555490	Not Otherwise Classified	\$4	\$20	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$1,982	\$1,141	\$1,685	\$1,835	\$2,400
555550	Training	\$1,405	\$1,079	\$5,810	\$5,810	\$10,680
Total Operating		\$891,424	\$975,340	\$1,733,846	\$1,710,062	\$1,609,325
Total Transfers		\$0	\$0	\$0	\$0	\$0
560620	Buildings	\$0	\$0	\$0	\$0	\$30,000
560631	Improvements	\$41,546	\$26,669	\$0	\$0	\$0
560640	Machinery & Equipment	\$72,140	\$27,500	\$0	\$0	\$173,700
560641	Mach & Equip - Vehicles	\$0	\$128,964	\$25,000	\$82,504	\$80,000
560642	Mach & Equip - Data Proc	\$0	\$0	\$5,000	\$5,000	\$0
560650	Construction In Progress	\$7,476	\$77,018	\$100,000	\$66,280	\$50,900
Total Capital		\$121,162	\$260,151	\$130,000	\$153,784	\$334,600
TOTAL PARKS & RECREATION		\$2,288,126	\$2,510,909	\$3,503,140	\$3,503,140	\$3,541,780

PARKS & RECREATION 72

Parks & Rec Administration 7200

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$273,100	\$147,313	\$151,201	\$151,201	\$261,075
510140	Overtime	\$9,106	\$1,289	\$0	\$0	\$5,200
520200	FICA	\$22,035	\$11,091	\$11,570	\$11,570	\$15,985
520220	Pension DB	\$9,517	\$0	\$0	\$0	\$0
520225	Pension DC	\$10,890	\$9,157	\$11,341	\$11,341	\$15,672
520230	Health Insurance	\$24,833	\$8,095	\$10,453	\$10,453	\$7,200
520240	Workers' Comp	\$5,374	\$3,557	\$2,963	\$2,963	\$452
Total Payroll		\$354,855	\$180,502	\$187,528	\$187,528	\$305,584
530343	Other Svcs - Banking	\$5,023	\$5,285	\$5,300	\$5,300	\$5,500
530411	Communication - Phone	\$1,202	\$853	\$720	\$720	\$2,640
545100	R&M Buildings	\$264	\$176	\$3,852	\$3,852	\$3,900
550510	Office	\$664	\$399	\$690	\$690	\$1,290
550520	Operating	\$187	\$809	\$420	\$420	\$300
550525	Operating - Small Tools	\$2,290	\$12	\$500	\$500	\$0
550526	Operating - Software	\$0	\$0	\$0	\$0	\$1,500
555400	Travel & Per Diem	\$31	\$7	\$0	\$0	\$0
555420	Postage / Freight	\$43	\$122	\$100	\$100	\$120
555470	Printing / Binding	\$213	\$269	\$225	\$75	\$475
555480	Promotional / Advertising	\$0	\$29	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$1,156	\$173	\$200	\$350	\$150
555550	Training	\$0	\$119	\$300	\$300	\$300
Total Operating		\$11,073	\$8,253	\$12,307	\$12,307	\$16,175
Total Transfers		\$0	\$0	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$0	\$0	\$5,000	\$5,000	\$0
Total Capital		\$0	\$0	\$5,000	\$5,000	\$0
TOTAL		\$365,928	\$188,755	\$204,835	\$204,835	\$321,759

PARKS & RECREATION 72

Athletic Partnerships 7220

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
	Total Payroll	\$0	\$0	\$0	\$0	\$0
550525	Operating - Small Tools	\$947	\$1,864	\$350	\$350	\$0
	Total Operating	\$947	\$1,864	\$350	\$350	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$947	\$1,864	\$350	\$350	\$0

PARKS & RECREATION 72

Parks & Grounds 7230

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$491,646	\$632,555	\$801,833	\$801,833	\$752,290
510140	Overtime	\$38,907	\$45,958	\$50,000	\$50,000	\$30,000
520200	FICA	\$41,756	\$51,342	\$65,178	\$65,178	\$57,563
520220	Pension DB	\$64,042	\$37,339	\$26,130	\$26,130	\$0
520225	Pension DC	\$14,319	\$11,993	\$45,485	\$45,485	\$37,487
520230	Health Insurance	\$64,120	\$60,480	\$195,701	\$195,701	\$114,883
520240	Workers' Comp	\$14,010	\$20,513	\$24,795	\$24,795	\$26,893
Total Payroll		\$728,800	\$860,180	\$1,209,122	\$1,209,122	\$1,019,116
530314	Consulting	\$0	\$0	\$150,000	\$150,000	\$0
530315	Pre/Post Employment	\$1,818	\$2,211	\$2,619	\$2,619	\$2,619
530341	Other Svcs - Contract / Admin	\$149,811	\$152,600	\$180,236	\$180,236	\$188,225
530342	Other Svcs - Maint / Licenses	\$7,104	\$4,301	\$8,371	\$8,371	\$7,878
530411	Communication - Phone	\$333	\$1,294	\$2,197	\$4,300	\$7,141
540430	Utilities	\$68,634	\$82,309	\$69,480	\$69,480	\$86,784
545100	R&M Buildings	\$27,200	\$17,434	\$54,700	\$54,700	\$44,825
545270	R&M Infra - Grounds	\$266,397	\$275,925	\$720,928	\$683,644	\$540,428
545300	R&M Mach & Equip	\$28,655	\$54,834	\$44,100	\$44,100	\$40,600
545310	R&M M&E - Vehicles	\$10,314	\$11,765	\$13,752	\$19,149	\$14,140
550520	Operating	\$13,242	\$18,166	\$27,567	\$27,567	\$32,635
550522	Operating - Tires / Filters	\$2,677	\$4,239	\$5,500	\$5,500	\$7,750
550523	Operating - Janitorial	\$18,340	\$19,504	\$27,333	\$27,333	\$27,533
550524	Operating - Chemicals	\$2,302	\$2,268	\$6,000	\$6,000	\$6,000
550525	Operating - Small Tools	\$33,081	\$42,319	\$49,340	\$49,340	\$64,570
550527	Operating - Apparel	\$5,881	\$6,012	\$10,434	\$10,434	\$12,674
552000	Fuel	\$40,721	\$35,793	\$38,472	\$38,472	\$36,288
555442	Rent / Lease - Equipment	\$9,322	\$7,056	\$10,000	\$10,000	\$10,000
555480	Promotional / Advertising	\$0	\$543	\$0	\$0	\$0
555490	Not Otherwise Classified	\$4	\$20	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$376	\$489	\$750	\$750	\$1,650
555550	Training	\$903	\$380	\$4,490	\$4,490	\$9,430
Total Operating		\$687,115	\$739,462	\$1,426,269	\$1,396,485	\$1,141,170
Total Transfers		\$0	\$0	\$0	\$0	\$0
560620	Buildings	\$0	\$0	\$0	\$0	\$30,000
560631	Improvements	\$41,546	\$26,669	\$0	\$0	\$0
560640	Machinery & Equipment	\$65,550	\$27,500	\$0	\$0	\$173,700
560641	Mach & Equip - Vehicles	\$0	\$128,964	\$25,000	\$82,504	\$80,000
560650	Construction In Progress	\$7,476	\$0	\$100,000	\$66,280	\$50,900
Total Capital		\$114,572	\$183,133	\$125,000	\$148,784	\$334,600
TOTAL		\$1,530,487	\$1,782,775	\$2,760,391	\$2,754,391	\$2,494,886

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	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$20,314	\$35,767	\$0	\$0	\$0
510140	Overtime	\$0	\$1,068	\$10,150	\$10,150	\$0
520200	FICA	\$1,554	\$2,753	\$778	\$778	\$0
520225	Pension DC	\$0	\$0	\$1,523	\$1,523	\$0
520240	Workers' Comp	\$539	\$1,410	\$0	\$0	\$0
Total Payroll		\$22,407	\$40,998	\$12,451	\$12,451	\$0
530315	Pre/Post Employment	\$614	\$389	\$1,572	\$1,572	\$1,572
530342	Other Svcs - Maint / Licenses	\$792	\$858	\$1,416	\$1,416	\$2,640
530411	Communication - Phone	\$0	\$0	\$912	\$912	\$912
540430	Utilities	\$9,603	\$11,397	\$10,320	\$10,320	\$11,160
545100	R&M Buildings	\$945	\$3,144	\$12,600	\$12,600	\$3,100
545270	R&M Infra - Grounds	\$0	\$1,296	\$2,500	\$2,500	\$3,000
545300	R&M Mach & Equip	\$374	\$257	\$5,000	\$5,000	\$5,000
550510	Office	\$88	\$0	\$600	\$600	\$600
550520	Operating	\$333	\$4,277	\$3,900	\$3,900	\$51,270
550523	Operating - Janitorial	\$876	\$491	\$1,500	\$1,500	\$3,000
550525	Operating - Small Tools	\$0	\$2,688	\$2,500	\$1,500	\$12,900
555470	Printing / Binding	\$0	\$0	\$1,500	\$0	\$2,000
555480	Promotional / Advertising	\$640	\$329	\$740	\$740	\$16,490
555482	Promo - Programs	\$20,363	\$41,749	\$98,000	\$90,000	\$90,000
555540	Dues/Reg/Pub	\$100	\$129	\$225	\$225	\$150
555550	Training	\$150	\$0	\$200	\$200	\$0
Total Operating		\$34,878	\$67,004	\$143,485	\$132,985	\$203,794
Total Transfers		\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$49,999	\$0	\$0	\$0
Total Capital		\$0	\$49,999	\$0	\$0	\$0
TOTAL		\$57,285	\$158,001	\$155,936	\$145,436	\$203,794

PARKS & RECREATION 72

Seniors 7250

Account Number	Description of Expenditure	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$114,945	\$147,419	\$158,789	\$158,789	\$189,699
510140	Overtime	\$2,332	\$3,564	\$4,016	\$4,016	\$3,000
520200	FICA	\$8,923	\$11,519	\$12,459	\$12,459	\$14,515
520230	Health Insurance	\$20,310	\$9,629	\$30,923	\$30,923	\$30,646
520240	Workers' Comp	\$2,742	\$4,152	\$6,035	\$6,035	\$7,210
520220	Pension DB	\$16,218	\$13,769	\$14,612	\$14,612	\$20,423
520225	Pension DC	\$4,008	\$3,686	\$3,359	\$3,359	\$7,662
Total Payroll		\$169,478	\$193,738	\$230,193	\$230,193	\$273,155
530315	Pre/Post Employment	\$115	\$175	\$337	\$337	\$337
530341	Other Svcs - Contract / Admin	\$16,041	\$21,032	\$7,773	\$7,773	\$12,804
530411	Communication - Phone	\$480	\$441	\$780	\$780	\$780
540430	Utilities	\$59,881	\$79,942	\$66,000	\$66,000	\$81,840
545100	R&M Buildings	\$54,391	\$14,722	\$27,600	\$28,600	\$36,100
545270	R&M Infra - Grounds	\$110	\$0	\$3,000	\$3,000	\$3,000
545300	R&M Mach & Equip	\$16,198	\$24,832	\$20,000	\$35,500	\$28,500
550510	Office	\$1,290	\$1,191	\$1,860	\$1,860	\$1,860
550520	Operating	\$1,553	\$3,834	\$6,300	\$6,300	\$7,300
550523	Operating - Janitorial	\$2,696	\$3,751	\$4,000	\$4,000	\$5,000
550524	Operating - Chemicals	\$2,807	\$2,080	\$6,500	\$6,500	\$6,500
550525	Operating - Small Tools	\$1,147	\$5,217	\$4,205	\$4,205	\$4,715
550527	Operating - Apparel	\$0	\$371	\$1,500	\$1,500	\$300
555400	Total Net Assets per ACFR	\$0	\$239	\$0	\$0	\$0
555470	Printing / Binding	\$0	\$0	\$250	\$250	\$250
555540	Dues/Reg/Pub	\$350	\$350	\$510	\$510	\$450
555550	Training	\$352	\$580	\$820	\$820	\$950
Total Operating		\$157,411	\$158,757	\$151,435	\$167,935	\$190,686
Total Transfers		\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$6,590	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$27,019	\$0	\$0	\$0
Total Capital		\$6,590	\$27,019	\$0	\$0	\$0
TOTAL		\$333,479	\$379,514	\$381,628	\$398,128	\$463,841

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GOVERNMENTAL FUNDS

(Exclusive of General Fund)

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OTHER GOVERNMENTAL FUNDS - SUMMARY

Source/Application Category

	UNAUDITED		Original	Revised	FY 24/25 Budget
	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
Sources					
Revenues	\$7,170,821	\$9,275,609	\$15,100,835	\$22,263,896	\$6,974,783
Transfers In	\$4,280,001	\$4,017,000	\$1,290,000	\$1,290,000	\$1,215,000
Total Sources	\$11,450,822	\$13,292,609	\$16,390,835	\$23,553,896	\$8,189,783
Applications					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$4,313,680	\$5,599,349	\$5,199,591	\$5,128,377	\$5,261,772
Debt	\$1,527,767	\$1,292,721	\$1,410,789	\$1,410,212	\$1,414,289
Transfers	\$7,900	\$0	\$7,900	\$7,900	\$0
Capital Outlay	\$1,810,183	\$5,742,916	\$20,181,400	\$23,097,757	\$9,751,224
Total Applications	\$7,659,530	\$12,634,986	\$26,799,680	\$29,644,246	\$16,427,285

GOVERNMENTAL FUNDS - SOURCES

EXCLUSIVE OF GENERAL FUND

		UNAUDITED	Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	
Special Revenue Funds					
101	Police Education	\$8,348	\$5,745	\$4,150	\$4,150
102	Special Law Enf. Trust - Local	(\$734)	\$1,347	\$600	\$600
103	Special Law Enf. Trust - Federal	\$28,065	\$124,735	\$3,500	\$30,504
120	Transportation Improvement	\$2,552,976	\$3,108,100	\$1,727,000	\$627,000
121	Infrastructure Surtax	\$2,832,727	\$3,431,719	\$3,580,000	\$3,580,000
130	Solid Waste/Recycling	\$3,674,207	\$2,810,597	\$2,758,150	\$3,333,150
140	Arbor	\$334,611	\$81,589	\$38,000	\$40,700
150	Transportation Impact Fee	\$237,094	\$145,834	\$40,000	\$66,600
151	Police Impact Fee	\$7,377	\$45,226	\$19,000	\$26,700
152	Fire Impact Fee	(\$23,031)	\$108,278	\$80,000	\$84,800
153	Park Impact Fee	\$50,349	\$123,849	\$10,000	\$56,600
180	Sewer Plant Replacement – ARPA/SRLF	(\$107,118)	\$674,245	\$5,950,000	\$13,509,090
		\$9,594,871	\$10,661,264	\$14,210,400	\$21,359,894
					\$6,168,110
Special Assessment Funds - TLBD/Tuscarilla III					
160	TLBD Maintenance	\$503,399	\$517,159	\$540,566	\$540,566
162	Tuscarilla Phase III	\$12,952	\$13,649	\$13,469	\$13,469
261	TLBD Debt Service	\$137,396	\$140,319	\$138,955	\$138,955
		\$653,747	\$671,127	\$692,990	\$692,990
					\$692,228
Special Assessment Funds - Oak Forest					
161	Oak Forest Maintenance	\$53,715	\$59,649	\$57,945	\$62,545
		\$53,715	\$59,649	\$57,945	\$62,545
					\$56,445
Debt Service Funds					
202	1999/2011 Debt Service	\$1,265,020	\$1,299,156	\$1,320,000	\$1,320,000
		\$1,265,020	\$1,299,156	\$1,320,000	\$1,320,000
					\$1,235,000
Capital Project Funds					
301	1999 Construction	(\$13,576)	\$26,754	\$2,000	\$2,000
302	Revolving Rehab	(\$18,247)	\$34,051	\$500	\$9,467
303	Public Facilities	(\$66,145)	\$133,045	\$80,000	\$80,000
305	Excellence in Cust Svc Initiative	(\$18,563)	\$407,563	\$27,000	\$27,000
		(\$116,531)	\$601,413	\$109,500	\$118,467
					\$38,000
TOTAL GOVERNMENTAL FUNDS - SOURCES					
		\$11,450,822	\$13,292,609	\$16,390,835	\$23,553,896
					\$8,189,783

GOVERNMENTAL FUNDS - APPLICATIONS

EXCLUSIVE OF GENERAL FUND

		UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
Special Revenue Funds						
101	Police Education	\$2,124	\$710	\$7,500	\$7,500	\$7,500
102	Special Law Enf. Trust - Local	\$18,548	\$1,359	\$11,500	\$11,500	\$13,500
103	Special Law Enf. Trust - Federal	\$84,655	\$2,391	\$14,440	\$59,440	\$91,410
120	Transportation Improvement	\$370,392	\$614,112	\$2,332,865	\$2,374,745	\$1,641,065
121	Infrastructure Surtax	\$1,319,042	\$3,872,934	\$10,525,000	\$4,525,000	\$5,525,000
130	Solid Waste/Recycling	\$3,109,495	\$3,895,135	\$3,247,221	\$3,247,221	\$3,247,221
140	Arbor	\$124,948	\$142,758	\$743,886	\$743,886	\$955,886
150	Transportation Impact Fee	\$40,377	\$11,080	\$379,000	\$379,000	\$379,000
151	Police Impact Fee	\$0	\$0	\$324,900	\$324,900	\$52,424
153	Park Impact Fee	\$162,286	\$75,941	\$410,000	\$29,000	\$695,000
180	Sewer Plant Replacement – ARPA/SRLF	\$7,900	\$0	\$5,407,900	\$12,966,990	\$0
		\$5,239,767	\$8,616,420	\$23,404,212	\$24,669,182	\$12,608,006
Special Assessment Funds - TLBD/Tuscarilla III						
160	TLBD Maintenance	\$528,195	\$523,135	\$625,770	\$625,770	\$621,869
162	Tuscarilla Phase III	\$14,365	\$14,952	\$15,814	\$15,237	\$15,286
261	TLBD Debt Service	\$286,436	\$28,560	\$135,015	\$135,015	\$139,171
		\$828,996	\$566,647	\$776,599	\$776,022	\$776,326
Special Assessment Funds - Oak Forest						
161	Oak Forest Maintenance	\$46,338	\$71,655	\$73,868	\$78,468	\$80,448
		\$46,338	\$71,655	\$73,868	\$78,468	\$80,448
Debt Service Funds						
202	1999/2011 Debt Service	\$1,275,000	\$1,275,000	\$1,277,501	\$1,277,501	\$1,277,505
		\$1,275,000	\$1,275,000	\$1,277,501	\$1,277,501	\$1,277,505
Capital Project Funds						
301	1999 Construction	\$27,596	\$476,065	\$0	\$201,877	\$0
302	Revolving Rehab	\$0	\$645,618	\$0	\$553,548	\$0
303	Public Facilities	\$224,874	\$976,936	\$725,500	\$1,545,648	\$1,445,000
305	Excellence in Cust Svc Initiative	\$16,959	\$6,645	\$542,000	\$542,000	\$240,000
		\$269,429	\$2,105,264	\$1,267,500	\$2,843,073	\$1,685,000
TOTAL GOVERNMENTAL FUNDS - APPLICATIONS						
		\$7,659,530	\$12,634,986	\$26,799,680	\$29,644,246	\$16,427,285

CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS (exclusive of General Fund)

FUND BALANCE - October 1	\$29,475,899	\$33,267,192	\$44,800,676	\$33,924,815	\$27,834,465
Appropriation TO (FROM) Fund Balance	\$3,791,293	\$657,623	(\$10,408,845)	(\$6,090,350)	(\$8,237,502)
FUND BALANCE - September 30	33,267,192	33,924,815	34,391,831	27,834,465	\$19,596,963

Police Education 101

Account Number	Account Description	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
SOURCES						
351500	Traffic	\$8,521	\$5,101	\$4,000	\$4,000	\$5,100
361100/361300	Investment	(\$173)	\$644	\$150	\$150	\$160
	Total Revenues	\$8,348	\$5,745	\$4,150	\$4,150	\$5,260
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	<u>\$8,348</u>	<u>\$5,745</u>	<u>\$4,150</u>	<u>\$4,150</u>	<u>\$5,260</u>
APPLICATIONS						
550525	Operating - Small Tools	\$0	\$0	\$4,500	\$4,500	\$4,500
555550	Training	\$2,124	\$710	\$3,000	\$3,000	\$3,000
	Total Operating	\$2,124	\$710	\$7,500	\$7,500	\$7,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	<u>\$2,124</u>	<u>\$710</u>	<u>\$7,500</u>	<u>\$7,500</u>	<u>\$7,500</u>
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$9,658	\$15,882	\$7,355	\$20,917	\$17,567
Appropriation TO (FROM) Fund Balance		\$6,224	\$5,035	(\$3,350)	(\$3,350)	(\$2,240)
FUND BALANCE - September 30		\$15,882	\$20,917	\$4,005	\$17,567	\$15,327

Sp Law Enforcement Trust (Local) 102

Account Number	Account Description	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
SOURCES						
361100/361300	Investment	(\$734)	\$1,347	\$600	\$600	\$370
	Total Revenues	(\$734)	\$1,347	\$600	\$600	\$370
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	(\$734)	\$1,347	\$600	\$600	\$370
APPLICATIONS						
530311	Legal	\$10	\$0	\$2,500	\$2,500	\$2,500
550525	Operating - Small Tools	\$11,140	\$1,359	\$5,500	\$5,500	\$7,500
555490	Not Otherwise Classified	\$0	\$0	\$3,500	\$3,500	\$3,500
555550	Training	\$7,398	\$0	\$0	\$0	\$0
	Total Operating	\$18,548	\$1,359	\$11,500	\$11,500	\$13,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$18,548	\$1,359	\$11,500	\$11,500	\$13,500
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$56,351	\$37,069	\$27,095	\$37,057	\$26,157
	Appropriation TO (FROM) Fund Balance	(\$19,282)	(\$12)	(\$10,900)	(\$10,900)	(\$13,130)
	FUND BALANCE - September 30	\$37,069	\$37,057	\$16,195	\$26,157	\$13,027

Sp Law Enforcement Trust (Fed) 103

Account Number	Account Description	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
SOURCES						
355000	Fines & Forfeits - Federal	\$0	\$123,047	\$0	\$0	\$0
355001	Department of Treasury	\$0	\$0	\$0	\$27,004	\$0
364100	Auction Proceeds	\$28,740	\$0	\$0	\$0	\$0
361100/361300	Investment	(\$675)	\$1,688	\$3,500	\$3,500	\$1,900
Total Revenues		\$28,065	\$124,735	\$3,500	\$30,504	\$1,900
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$28,065	\$124,735	\$3,500	\$30,504	\$1,900
APPLICATIONS						
545300	R&M Mach & Equip	\$0	\$0	\$0	\$3,700	\$0
550520	Operating	\$1,000	\$2,000	\$2,000	\$47,000	\$3,500
550525	Operating - Small Tools	\$83,655	\$391	\$12,440	\$8,740	\$38,110
Total Operating		\$84,655	\$2,391	\$14,440	\$59,440	\$41,610
Total Transfers		\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$0	\$0	\$49,800
Total Capital		\$0	\$0	\$0	\$0	\$49,800
TOTAL APPLICATIONS		\$84,655	\$2,391	\$14,440	\$59,440	\$91,410
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$70,481	\$13,891	\$131,183	\$136,235	\$107,299
Appropriation TO (FROM) Fund Balance		(\$56,590)	\$122,344	(\$10,940)	(\$28,936)	(\$89,510)
FUND BALANCE - September 30		\$13,891	\$136,235	\$120,243	\$107,299	\$17,789

Transportation Improvement - 120

Account Number	Account Description	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
SOURCES						
312410	1st Loc Op Fuel	\$582,467	\$596,434	\$580,000	\$580,000	\$580,000
337400	Grant - Transportation	\$0	\$0	\$1,100,000	\$0	\$1,100,000
361100/361300	Investment	(\$29,491)	\$134,666	\$47,000	\$47,000	\$46,000
	Total Revenues	\$552,976	\$731,100	\$1,727,000	\$627,000	\$1,726,000
381001	From General Fund	\$2,000,000	\$2,377,000	\$0	\$0	\$0
	Total Transfers	\$2,000,000	\$2,377,000	\$0	\$0	\$0
	TOTAL SOURCES	<u>\$2,552,976</u>	<u>\$3,108,100</u>	<u>\$1,727,000</u>	<u>\$627,000</u>	<u>\$1,726,000</u>
APPLICATIONS						
530314	Consulting	\$39,818	\$0	\$35,000	\$35,000	\$35,000
540430	Utilities	\$9,973	\$11,092	\$10,800	\$10,800	\$11,400
545270	R&M Infra - Grounds	\$20,050	\$63,881	\$34,085	\$34,085	\$34,085
545300	R&M Mach & Equip	\$18,235	\$21,403	\$25,675	\$25,675	\$25,675
545400	R&M Transportation	\$0	\$25,000	\$25,000	\$25,000	\$25,000
545410	R&M Trans - Roads	\$5,753	\$10,864	\$16,000	\$16,000	\$17,600
545411	R&M Trans - Striping	\$7,352	\$17,342	\$25,000	\$25,000	\$25,000
545412	R&M Trans - Traffic Control	\$24,455	\$30,405	\$39,600	\$39,600	\$45,600
545420	R&M Trans - Sidewalks	\$232,570	\$375,450	\$395,750	\$395,750	\$395,750
550525	Operating - Small Tools	\$4,168	\$1,187	\$23,220	\$23,220	\$23,220
580820	Grants/Aids - Private	\$2,668	\$2,648	\$2,735	\$2,735	\$2,735
	Total Operating	\$365,042	\$559,272	\$632,865	\$632,865	\$641,065
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$5,350	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$54,840	\$1,700,000	\$1,741,880	\$1,000,000
	Total Capital	\$5,350	\$54,840	\$1,700,000	\$1,741,880	\$1,000,000
	TOTAL APPLICATIONS	<u>\$370,392</u>	<u>\$614,112</u>	<u>\$2,332,865</u>	<u>\$2,374,745</u>	<u>\$1,641,065</u>
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$1,748,249	\$3,930,833	\$3,841,544	\$6,424,821	\$4,677,076
Appropriation TO (FROM) Fund Balance		\$2,182,584	\$2,493,988	(\$605,865)	(\$1,747,745)	\$84,935
FUND BALANCE - September 30		\$3,930,833	\$6,424,821	\$3,235,679	\$4,677,076	\$4,762,011

Infrastructure Surtax (prev Road Improvements) 121

2nd and 3rd Generation

Division Number	Account Description	FY 21/22 Actual	UNAUDITED FY 22/23 Actual	Original FY 23/24 Budget	Revised FY 23/24 Budget	FY 24/25 Budget
SOURCES						
4120	Road Improvements (2nd Gen)	\$0	\$0	\$0	\$0	\$0
4130	Infrastructure (3rd Gen)	\$2,832,728	\$3,431,719	\$3,580,000	\$3,580,000	\$850,000
	TOTAL SOURCES	\$2,832,728	\$3,431,719	\$3,580,000	\$3,580,000	\$850,000
APPLICATIONS						
4120	Road Improvements (2nd Gen)	\$0	\$107,919	\$0	\$0	\$0
4130	Infrastructure (3rd Gen)	\$1,319,042	\$3,765,015	\$10,525,000	\$4,525,000	\$5,525,000
	TOTAL APPLICATIONS	\$1,319,042	\$3,872,934	\$10,525,000	\$4,525,000	\$5,525,000
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$7,971,527	\$9,485,213	\$8,358,115	\$9,043,998	\$8,098,998
Appropriation TO (FROM) Fund Balance		\$1,513,686	(\$441,215)	(\$6,945,000)	(\$945,000)	(\$4,675,000)
FUND BALANCE - September 30		\$9,485,213	\$9,043,998	\$1,413,115	\$8,098,998	\$3,423,998

Infrastructure Surtax 121

Road Improvements 4120

2nd Generation

Account Number	Account Description	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
SOURCES						
	Total Revenues	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$107,919	\$0	\$0	\$0
	Total Capital	\$0	\$107,919	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$0	\$107,919	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$107,919	\$107,919	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	\$0	(\$107,919)	\$0	\$0	\$0
	FUND BALANCE - September 30	\$107,919	\$0	\$0	\$0	\$0

Infrastructure Surtax 121

Infrastructure - 4130

3rd Generation

Account Number	Account Description	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
SOURCES						
312600	Discretionary Sales Surtax	\$2,967,620	\$3,075,652	\$3,430,000	\$3,430,000	\$750,000
361100/361300	Investment	(\$134,892)	\$356,067	\$150,000	\$150,000	\$100,000
Total Revenues		\$2,832,728	\$3,431,719	\$3,580,000	\$3,580,000	\$850,000
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$2,832,728	\$3,431,719	\$3,580,000	\$3,580,000	\$850,000
APPLICATIONS						
530314	Consulting	\$20,752	\$368,330	\$25,000	\$25,000	\$25,000
545410	R&M Trans - Roads	\$0	\$50,391	\$0	\$0	\$0
Total Operating		\$20,752	\$418,721	\$25,000	\$25,000	\$25,000
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL APPLICATIONS		\$1,319,042	\$3,765,015	\$10,525,000	\$4,525,000	\$5,525,000
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$7,863,608	\$9,377,294	\$8,358,115	\$9,043,998	\$8,098,998
Appropriation TO (FROM) Fund Balance		\$1,513,686	(\$333,296)	(\$6,945,000)	(\$945,000)	(\$4,675,000)
FUND BALANCE - September 30		\$9,377,294	\$9,043,998	\$1,413,115	\$8,098,998	\$3,423,998

Solid Waste / Recycling - 130

Monthly charge for service (Waste Pro) - \$18.10 (staff is currently reviewing cost analysis for future rate change)

Account Number	Account Description	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
SOURCES						
338200	Environmental Rev Share	\$55,311	\$61,464	\$55,800	\$55,800	\$55,800
343400	Garbage / Solid Waste	\$2,650,664	\$2,661,604	\$2,651,850	\$3,226,850	\$3,355,524
343420	Recycle Bin Revenue	\$2,498	\$2,258	\$2,500	\$2,500	\$2,256
361100/361300	Investment	(\$34,266)	\$85,271	\$48,000	\$48,000	\$25,000
Total Revenues		\$2,674,207	\$2,810,597	\$2,758,150	\$3,333,150	\$3,438,580
381001	From General Fund	\$1,000,000	\$0	\$0	\$0	\$0
Total Transfers		\$1,000,000	\$0	\$0	\$0	\$0
TOTAL SOURCES		<u>\$3,674,207</u>	<u>\$2,810,597</u>	<u>\$2,758,150</u>	<u>\$3,333,150</u>	<u>\$3,438,580</u>
APPLICATIONS						
530314	Consulting	\$3,648	\$33,691	\$3,870	\$4,040	\$3,870
530341	Other Svcs - Contract / Admin	\$127,899	\$128,969	\$128,461	\$128,461	\$128,461
530910	Emergency/Recovery Services	\$0	\$597,709	\$0	\$0	\$0
540435	Disposal (includes landfill)	\$2,970,837	\$3,127,175	\$3,102,890	\$3,102,720	\$3,102,890
550520	Operating	\$7,111	\$7,591	\$12,000	\$12,000	\$12,000
Total Operating		\$3,109,495	\$3,895,135	\$3,247,221	\$3,247,221	\$3,247,221
Total Transfers		\$0	\$0	\$0	\$0	\$0
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL APPLICATIONS		<u>\$3,109,495</u>	<u>\$3,895,135</u>	<u>\$3,247,221</u>	<u>\$3,247,221</u>	<u>\$3,247,221</u>
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$2,336,084	\$2,900,796	\$1,828,804	\$1,816,258	\$1,902,187
Appropriation TO (FROM) Fund Balance		\$564,712	(\$1,084,538)	(\$489,071)	\$85,929	\$191,359
FUND BALANCE - September 30		\$2,900,796	\$1,816,258	\$1,339,733	\$1,902,187	\$2,093,546

Fund Balance Detail:

ACFR Storm Reserve (Assigned)	\$2,570,479	\$1,972,770	\$1,972,770	\$1,972,770
ACFR Solid Waste (Committed)	\$330,317	(\$156,512)	(\$70,583)	\$120,776

Arbor 140

Account Number	Account Description	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
SOURCES						
316010	Arbor License	\$833	\$684	\$500	\$500	\$500
322910	Arbor Permits	\$1,360	\$820	\$500	\$500	\$500
354100	Arbor Fine	\$363,000	\$3,750	\$0	\$2,700	\$0
361100/361300	Investment	(\$30,582)	\$76,335	\$37,000	\$37,000	\$20,000
Total Revenues		\$334,611	\$81,589	\$38,000	\$40,700	\$21,000
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		<u>\$334,611</u>	<u>\$81,589</u>	<u>\$38,000</u>	<u>\$40,700</u>	<u>\$21,000</u>
APPLICATIONS						
530314	Consulting	\$3,750	\$350	\$0	\$0	\$0
530341	Other Svcs - Contract / Admin	\$16,662	\$18,324	\$18,511	\$18,511	\$18,511
545270	R&M Infra - Grounds	\$59,259	\$25,098	\$450,000	\$329,186	\$460,000
550520	Operating	\$44,005	\$58,573	\$72,000	\$72,000	\$84,000
550525	Operating - Small Tools	\$841	\$9,845	\$1,000	\$1,000	\$1,000
555480	Promotional / Advertising	\$0	\$805	\$2,375	\$2,375	\$2,375
555550	Training	\$431	\$0	\$0	\$0	\$0
Total Operating		\$124,948	\$112,995	\$543,886	\$423,072	\$565,886
Total Transfers		\$0	\$0	\$0	\$0	\$0
560630	Infrastructure	\$0	\$0	\$0	\$120,814	\$0
560640	Machinery & Equipment	\$0	\$29,763	\$120,000	\$200,000	\$180,000
560641	Mach & Equip - Vehicles	\$0	\$0	\$80,000	\$0	\$210,000
Total Capital		\$0	\$29,763	\$200,000	\$320,814	\$390,000
TOTAL APPLICATIONS		<u>\$124,948</u>	<u>\$142,758</u>	<u>\$743,886</u>	<u>\$743,886</u>	<u>\$955,886</u>
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$1,924,506	\$2,134,169	\$1,648,280	\$2,073,000	\$1,369,814
Appropriation TO (FROM) Fund Balance		\$209,663	(\$61,169)	(\$705,886)	(\$703,186)	(\$934,886)
FUND BALANCE - September 30		\$2,134,169	\$2,073,000	\$942,394	\$1,369,814	\$434,928

Transportation Impact 150

Account Number	Account Description	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
SOURCES						
324310	Transportation - Residential	\$35,352	\$57,308	\$0	\$26,600	\$0
324320	Transportation - Commercial	\$233,647	\$9,427	\$0	\$0	\$0
361100/361300	Investment	(\$31,905)	\$79,099	\$40,000	\$40,000	\$34,000
	Total Revenues	\$237,094	\$145,834	\$40,000	\$66,600	\$34,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$237,094	\$145,834	\$40,000	\$66,600	\$34,000
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$40,377	\$11,080	\$379,000	\$379,000	\$379,000
	Total Capital	\$40,377	\$11,080	\$379,000	\$379,000	\$379,000
	TOTAL APPLICATIONS	\$40,377	\$11,080	\$379,000	\$379,000	\$379,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,929,078	\$2,125,795	\$1,664,966	\$2,260,549	\$1,948,149
	Appropriation TO (FROM) Fund Balance	\$196,717	\$134,754	(\$339,000)	(\$312,400)	(\$345,000)
	FUND BALANCE - September 30	\$2,125,795	\$2,260,549	\$1,325,966	\$1,948,149	\$1,603,149

Account Number	Account Description	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
SOURCES						
324110	Public Safety - Residential	\$10,175	\$16,500	\$0	\$7,700	\$0
324120	Public Safety - Commercial	\$9,162	\$322	\$0	\$0	\$0
361100/361300	Investment	(\$11,960)	\$28,404	\$19,000	\$19,000	\$6,000
Total Revenues		\$7,377	\$45,226	\$19,000	\$26,700	\$6,000
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$7,377	\$45,226	\$19,000	\$26,700	\$6,000
APPLICATIONS						
Total Operating		\$0	\$0	\$0	\$0	\$0
Total Transfers		\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$0	\$0	\$52,424
560641	Mach & Equip - Vehicles	\$0	\$0	\$324,900	\$324,900	\$0
Total Capital		\$0	\$0	\$324,900	\$324,900	\$52,424
TOTAL APPLICATIONS		\$0	\$0	\$324,900	\$324,900	\$52,424
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$758,535	\$765,912	\$805,965	\$811,138	\$512,938
Appropriation TO (FROM) Fund Balance		\$7,377	\$45,226	(\$305,900)	(\$298,200)	(\$46,424)
FUND BALANCE - September 30		\$765,912	\$811,138	\$500,065	\$512,938	\$466,514

Fire Impact - 152

Account Number	Account Description	FY 21/22 Actual	UNAUDITED FY 22/23 Actual	Original FY 23/24 Budget	Revised FY 23/24 Budget	FY 24/25 Budget
SOURCES						
324110	Public Safety - Residential	\$6,364	\$10,320	\$0	\$4,800	\$0
324120	Public Safety - Commercial	\$12,515	\$149	\$0	\$0	\$0
361100/361300	Investment	(\$41,910)	\$97,809	\$80,000	\$80,000	\$56,000
Total Revenues		(\$23,031)	\$108,278	\$80,000	\$84,800	\$56,000
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		<u>(\$23,031)</u>	<u>\$108,278</u>	<u>\$80,000</u>	<u>\$84,800</u>	<u>\$56,000</u>
APPLICATIONS						
Total Operating		\$0	\$0	\$0	\$0	\$0
Total Transfers		\$0	\$0	\$0	\$0	\$0
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL APPLICATIONS		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$2,687,623	\$2,664,592	\$2,780,584	\$2,772,870	\$2,857,670
Appropriation TO (FROM) Fund Balance		<u>(\$23,031)</u>	<u>\$108,278</u>	<u>\$80,000</u>	<u>\$84,800</u>	<u>\$56,000</u>
FUND BALANCE - September 30		<u>\$2,664,592</u>	<u>\$2,772,870</u>	<u>\$2,860,584</u>	<u>\$2,857,670</u>	<u>\$2,913,670</u>

Account Number	Account Description	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
SOURCES						
324610 361100/361300	Culture / Recreation - Residential	\$61,605	\$99,900	\$0	\$46,600	\$0
	Investment	(\$11,256)	\$23,949	\$10,000	\$10,000	\$7,000
	Total Revenues	\$50,349	\$123,849	\$10,000	\$56,600	\$7,000
Total Transfers						
		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$50,349	\$123,849	\$10,000	\$56,600	\$7,000
APPLICATIONS						
		\$0	\$0	\$0	\$0	\$0
Total Operating		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$162,286	\$75,941	\$410,000	\$29,000	\$695,000
	Total Capital	\$162,286	\$75,941	\$410,000	\$29,000	\$695,000
TOTAL APPLICATIONS		\$162,286	\$75,941	\$410,000	\$29,000	\$695,000
CHANGE IN FUND BALANCE						
		\$756,804	\$644,867	\$634,333	\$692,775	\$720,375
FUND BALANCE - October 1		\$756,804	\$644,867	\$634,333	\$692,775	\$720,375
		(\$111,937)	\$47,908	(\$400,000)	\$27,600	(\$688,000)
Appropriation TO (FROM) Fund Balance		(\$111,937)	\$47,908	(\$400,000)	\$27,600	(\$688,000)
FUND BALANCE - September 30		\$644,867	\$692,775	\$234,333	\$720,375	\$32,375

Special Assessment - TLBD Maint 160

Assess Rate/Unit - \$128

Legal Maximum - \$128

Account Number	Account Description	\$120	\$120	\$128	\$128	\$128
		FY 21/22	UNAUDITED	Original	Revised	FY 24/25
		Actual	Actual	Budget	Budget	Budget
SOURCES						
325200	Charges for Services	\$508,732	\$508,800	\$538,566	\$538,566	\$538,565
361100/361300	Investment	(\$5,333)	\$8,359	\$2,000	\$2,000	\$800
	Total Revenues	\$503,399	\$517,159	\$540,566	\$540,566	\$539,365
	Total Transfers		\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$503,399	\$517,159	\$540,566	\$540,566	\$539,365
APPLICATIONS						
530341	Other Svcs - Contract / Admin	\$59,978	\$65,693	\$105,566	\$105,566	\$105,766
540430	Utilities	\$56,062	\$66,194	\$78,240	\$78,240	\$74,340
540434	Streetlights	\$230,379	\$200,119	\$243,600	\$243,600	\$243,396
545210	R&M Infra - Fountains	\$32,658	\$50,837	\$23,416	\$23,416	\$23,416
545270	R&M Infra - Grounds	\$149,118	\$140,292	\$174,948	\$174,948	\$174,951
	Total Operating	\$528,195	\$523,135	\$625,770	\$625,770	\$621,869
	Total Transfers		\$0	\$0	\$0	\$0
	Total Capital		\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$528,195	\$523,135	\$625,770	\$625,770	\$621,869
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$199,319	\$174,523	\$118,487	\$168,547	\$83,343
Appropriation TO (FROM) Fund Balance		(\$24,796)	(\$5,976)	(\$85,204)	(\$85,204)	(\$82,504)
FUND BALANCE - September 30		\$174,523	\$168,547	\$33,283	\$83,343	\$839

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	\$36	\$36	\$36	\$36
		FY 21/22 Actual	FY 22/23 Actual	UNAUDITED Original FY 23/24 Budget	FY 23/24 Budget	FY 24/25 Budget
SOURCES						
325100	Capital Improvement	\$99,084	\$102,332	\$137,955	\$137,955	\$137,955
369900	Misc Revenue	\$7,326	\$7,372	\$0	\$0	\$0
361100/361300	Investment	\$30,986	\$30,615	\$1,000	\$1,000	\$1,500
Total Revenues		\$137,396	\$140,319	\$138,955	\$138,955	\$139,455
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$137,396	\$140,319	\$138,955	\$138,955	\$139,455
APPLICATIONS						
530341	Other Svcs - Contract / Admin	\$3,153	\$3,236	\$4,015	\$4,015	\$4,099
Total Operating		\$3,153	\$3,236	\$4,015	\$4,015	\$4,099
Total Transfers		\$0	\$0	\$0	\$0	\$0
570710	Principal	\$201,431	\$0	\$105,408	\$105,408	\$113,321
570720	Interest	\$47,125	\$13,509	\$25,592	\$25,592	\$21,751
Total Debt Service		\$248,556	\$13,509	\$131,000	\$131,000	\$135,072
560650	Construction In Progress	\$34,727	\$11,815	\$0	\$0	\$0
Total Capital		\$34,727	\$11,815	\$0	\$0	\$0
TOTAL APPLICATIONS		\$286,436	\$28,560	\$135,015	\$135,015	\$139,171
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$64,853	(\$84,187)	\$38,080	\$27,572	\$31,512
Appropriation TO (FROM) Fund Balance		(\$149,040)	\$111,759	\$3,940	\$3,940	\$284
FUND BALANCE - September 30		(\$84,187)	\$27,572	\$42,020	\$31,512	\$31,796

Due to the structure of this debt service instrument, the FY2020 and FY2021 special assessment revenues are required by GASB to have the distinctive accounting treatment represented herein.

Special Assessment - Oak Forest Maintenance 161

Assess Rate/Unit - \$60

Legal Maximum - \$63

Account Number	Account Description	\$60	\$60	\$60	\$60	\$60
		FY 21/22 Actual	UNAUDITED FY 22/23 Actual	Original FY 23/24 Budget	Revised FY 23/24 Budget	FY 24/25 Budget
SOURCES						
325200	Charges for Services	\$55,610	\$55,658	\$55,445	\$55,445	\$55,445
369301	Settlement Insurance Proceeds	\$0	\$0	\$0	\$4,600	\$0
361100/361300	Investment	(\$1,895)	\$3,991	\$2,500	\$2,500	\$1,000
	Total Revenues	\$53,715	\$59,649	\$57,945	\$62,545	\$56,445
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$53,715	\$59,649	\$57,945	\$62,545	\$56,445
APPLICATIONS						
530341	Other Svcs - Contract / Admin	\$15,350	\$16,177	\$16,332	\$16,332	\$16,492
540430	Utilities	\$4,484	\$13,279	\$5,760	\$5,760	\$12,180
545270	R&M Infra - Grounds	\$26,504	\$42,199	\$51,776	\$56,376	\$51,776
	Total Operating	\$46,338	\$71,655	\$73,868	\$78,468	\$80,448
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$46,338	\$71,655	\$73,868	\$78,468	\$80,448
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$103,727	\$111,104	\$98,370	\$99,098	\$83,175
	Appropriation TO (FROM) Fund Balance	\$7,377	(\$12,006)	(\$15,923)	(\$15,923)	(\$24,003)
	FUND BALANCE - September 30	\$111,104	\$99,098	\$82,447	\$83,175	\$59,172

Special Assessment - Tuscarilla III 162

Capital/DS and Maintenance Divisions

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

Division Number	Account Description	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
SOURCES						
1521	Capital Division	\$5,690	\$5,668	\$5,927	\$5,927	\$5,926
1522	Maintenance Division	\$7,262	\$7,981	\$7,542	\$7,542	\$7,482
TOTAL SOURCES		\$12,952	\$13,649	\$13,469	\$13,469	\$13,408
APPLICATIONS						
1521	Capital Division	\$6,079	\$6,105	\$6,701	\$6,124	\$6,149
1522	Maintenance Division	\$8,286	\$8,847	\$9,113	\$9,113	\$9,137
TOTAL APPLICATIONS		\$14,365	\$14,952	\$15,814	\$15,237	\$15,286
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$7,728	\$6,315	\$4,830	\$5,012	\$3,244
Appropriation TO (FROM) Fund Balance		(\$1,413)	(\$1,303)	(\$2,345)	(\$1,768)	(\$1,878)
FUND BALANCE - September 30		<u>\$6,315</u>	<u>\$5,012</u>	<u>\$2,485</u>	<u>\$3,244</u>	<u>\$1,366</u>
Internal Loan to General Fund		(\$39,394)	(\$36,286)			
Per ACFR		(\$33,079)	(\$31,274)			

Special Assessment - Tuscarawilla III 162

Capital 1521 - Internal Loan

Final Year FY 2033

Assess Rate/Unit - \$88

Legal Maximum - \$88

Account Number	Account Description	\$85	\$85	\$88	\$88	\$88
		FY 21/22	UNAUDITED	Original	Revised	FY 24/25
		Actual	Actual	Budget	Budget	Budget
SOURCES						
325100	Capital Improvement	\$5,690	\$5,668	\$5,927	\$5,927	\$5,926
	Total Revenues	\$5,690	\$5,668	\$5,927	\$5,927	\$5,926
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$5,690	\$5,668	\$5,927	\$5,927	\$5,926
APPLICATIONS						
530341	Other Svcs - Contract / Admin	\$1,868	\$1,893	\$1,913	\$1,913	\$1,937
	Total Operating	\$1,868	\$1,893	\$1,913	\$1,913	\$1,937
570710	Principal	\$3,023	\$3,108	\$2,835	\$3,195	\$3,284
570720	Interest	\$1,188	\$1,104	\$1,953	\$1,016	\$928
	Total Debt Service	\$4,211	\$4,212	\$4,788	\$4,211	\$4,212
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$6,079	\$6,105	\$6,701	\$6,124	\$6,149
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$2,130	\$1,741	\$1,317	\$1,304	\$1,107
Appropriation TO (FROM) Fund Balance		(\$389)	(\$437)	(\$774)	(\$197)	(\$223)
FUND BALANCE - September 30		\$1,741	\$1,304	\$543	\$1,107	\$884
Internal Loan to General Fund		(\$39,394)	(\$36,286)			
per 9/30 ACFR		(\$37,653)	(\$34,982)			

Special Assessment - Tuscarawilla III 162

Maintenance 1522

Assess Rate/Unit - \$87
Legal Maximum - \$87

Account Number	Account Description	\$87	\$87	\$87	\$87	\$87
		FY 21/22 Actual	UNAUDITED FY 22/23 Actual	Original FY 23/24 Budget	Revised FY 23/24 Budget	FY 24/25 Budget
SOURCES						
325200	Charges for Services	\$7,484	\$7,493	\$7,462	\$7,462	\$7,462
361100/361300	Investment	(\$222)	\$488	\$80	\$80	\$20
	Total Revenues	\$7,262	\$7,981	\$7,542	\$7,542	\$7,482
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	<u>\$7,262</u>	<u>\$7,981</u>	<u>\$7,542</u>	<u>\$7,542</u>	<u>\$7,482</u>
APPLICATIONS						
530341	Other Svcs - Contract / Admin	\$2,313	\$2,385	\$2,403	\$2,403	\$2,427
540432	Water/Sewer	\$723	\$712	\$960	\$960	\$960
545270	R&M Infra - Grounds	\$5,250	\$5,750	\$5,750	\$5,750	\$5,750
	Total Operating	\$8,286	\$8,847	\$9,113	\$9,113	\$9,137
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	<u>\$8,286</u>	<u>\$8,847</u>	<u>\$9,113</u>	<u>\$9,113</u>	<u>\$9,137</u>
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$5,598	\$4,574	\$3,513	\$3,708	\$2,137
Appropriation TO (FROM) Fund Balance		(\$1,024)	(\$866)	(\$1,571)	(\$1,571)	(\$1,655)
FUND BALANCE - September 30		\$4,574	\$3,708	\$1,942	\$2,137	\$482

Sewer Plant Replacement (ARPA/SRLF) 180

Account Number	Account Description	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
SOURCES						
332390	ARPA - Other Physical Environment	\$7,900	\$0	\$0	\$7,559,090	\$0
361100	Interest / Other Earnings	(\$115,018)	\$674,245	\$550,000	\$550,000	\$22,000
384000 SRLF	Debt Proceeds	\$0	\$0	\$5,400,000	\$5,400,000	\$0
	Total Revenues	<u>(\$107,118)</u>	<u>\$674,245</u>	<u>\$5,950,000</u>	<u>\$13,509,090</u>	<u>\$22,000</u>
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	<u>(\$107,118)</u>	<u>\$674,245</u>	<u>\$5,950,000</u>	<u>\$13,509,090</u>	<u>\$22,000</u>
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
591001	To General Fund	\$7,900	\$0	\$7,900	\$7,900	\$0
	Total Transfers	<u>\$7,900</u>	<u>\$0</u>	<u>\$7,900</u>	<u>\$7,900</u>	<u>\$0</u>
560650	Construction In Progress	\$0	\$0	\$5,400,000	\$12,959,090	\$0
	Total Capital	<u>\$0</u>	<u>\$0</u>	<u>\$5,400,000</u>	<u>\$12,959,090</u>	<u>\$0</u>
	TOTAL APPLICATIONS	<u>\$7,900</u>	<u>\$0</u>	<u>\$5,407,900</u>	<u>\$12,966,990</u>	<u>\$0</u>
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$0	(\$115,018)	\$17,898,603	\$559,227	\$1,101,327
	Appropriation TO (FROM) Fund Balance	<u>(\$115,018)</u>	<u>\$674,245</u>	<u>\$542,100</u>	<u>\$542,100</u>	<u>\$22,000</u>
	FUND BALANCE - September 30	<u>(\$115,018)</u>	<u>\$559,227</u>	<u>\$18,440,703</u>	<u>\$1,101,327</u>	<u>\$1,123,327</u>
	Available ARPA Proceeds (Deferred Revenue)	<u>\$18,687,851</u>	<u>\$18,687,851</u>		<u>\$11,128,761</u>	
		<u>\$18,572,833</u>	<u>\$19,247,078</u>		<u>\$12,230,088</u>	

1999/2011 Debt Service 202

1999 Series Improvement Refunding Revenue Bonds - US Bank

Account Number	Account Description	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
SOURCES						
361100/361300	Investment	(\$14,981)	\$24,156	\$30,000	\$30,000	\$20,000
	Total Revenues	(\$14,981)	\$24,156	\$30,000	\$30,000	\$20,000
381001	From General Fund	\$1,280,001	\$1,275,000	\$1,290,000	\$1,290,000	\$1,215,000
	Total Transfers	\$1,280,001	\$1,275,000	\$1,290,000	\$1,290,000	\$1,215,000
	TOTAL SOURCES	\$1,265,020	\$1,299,156	\$1,320,000	\$1,320,000	\$1,235,000
APPLICATIONS						
530314	Consulting	\$0	\$0	\$2,500	\$2,500	\$2,500
	Total Operating	\$0	\$0	\$2,500	\$2,500	\$2,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0
570710	Principal	\$371,765	\$350,893	\$331,131	\$331,131	\$312,415
570720	Interest	\$903,235	\$924,107	\$943,870	\$943,870	\$962,590
	Total Debt Service	\$1,275,000	\$1,275,000	\$1,275,001	\$1,275,001	\$1,275,005
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$1,275,000	\$1,275,000	\$1,277,501	\$1,277,501	\$1,277,505
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$1,276,788	\$1,266,808	\$1,304,358	\$1,290,964	\$1,333,463
Appropriation TO (FROM) Fund Balance		(\$9,980)	\$24,156	\$42,499	\$42,499	(\$42,505)
FUND BALANCE - September 30*		\$1,266,808	\$1,290,964	\$1,346,857	\$1,333,463	\$1,290,958

* 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 21/22 Actual	UNAUDITED FY 22/23 Actual	Original FY 23/24 Budget	Revised FY 23/24 Budget	FY 24/25 Budget
SOURCES						
361100/361300	Investment	(\$13,576)	\$26,754	\$2,000	\$2,000	\$2,000
	Total Revenues	(\$13,576)	\$26,754	\$2,000	\$2,000	\$2,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	<u>(\$13,576)</u>	<u>\$26,754</u>	<u>\$2,000</u>	<u>\$2,000</u>	<u>\$2,000</u>
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$27,596	\$476,065	\$0	\$201,877	\$0
	Total Capital	\$27,596	\$476,065	\$0	\$201,877	\$0
	TOTAL APPLICATIONS	<u>\$27,596</u>	<u>\$476,065</u>	<u>\$0</u>	<u>\$201,877</u>	<u>\$0</u>
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$886,824	\$845,652	\$87,856	\$396,341	\$196,464
	Appropriation TO (FROM) Fund Balance	(\$41,172)	(\$449,311)	\$2,000	(\$199,877)	\$2,000
	FUND BALANCE - September 30	\$845,652	\$396,341	\$89,856	\$196,464	\$198,464

Revolving Rehab 302

Account Number	Account Description	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
SOURCES						
361100/361300	Investment	(\$18,247)	\$34,051	\$500	\$9,467	\$0
	Total Revenues	(\$18,247)	\$34,051	\$500	\$9,467	\$0
381303	From Public Facilities	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	(\$18,247)	\$34,051	\$500	\$9,467	\$0
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$645,618	\$0	\$553,548	\$0
	Total Capital	\$0	\$645,618	\$0	\$553,548	\$0
	TOTAL APPLICATIONS	\$0	\$645,618	\$0	\$553,548	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,173,895	\$1,155,648	\$19,746	\$544,081	\$0
	Appropriation TO (FROM) Fund Balance	(\$18,247)	(\$611,567)	\$500	(\$544,081)	\$0
	FUND BALANCE - September 30	\$1,155,648	\$544,081	\$20,246	\$0	\$0

Public Facilities - Capital Projects 303

Account Number	Account Description	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
SOURCES						
361100/361300	Investment	(\$66,145)	\$133,045	\$80,000	\$80,000	\$19,000
	Total Revenues	(\$66,145)	\$133,045	\$80,000	\$80,000	\$19,000
	Total Transfers		\$0	\$0	\$0	\$0
	TOTAL SOURCES	(\$66,145)	\$133,045	\$80,000	\$80,000	\$19,000
APPLICATIONS						
550525	Operating - Small Tools	\$276	\$0	\$0	\$0	\$0
	Total Operating	\$276	\$0	\$0	\$0	\$0
	Total Transfers		\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$140,000	\$140,000	\$0
560650	Construction In Progress	\$224,598	\$976,936	\$585,500	\$1,405,648	\$1,445,000
	Total Capital	\$224,598	\$976,936	\$725,500	\$1,545,648	\$1,445,000
	TOTAL APPLICATIONS	\$224,874	\$976,936	\$725,500	\$1,545,648	\$1,445,000
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$4,313,849	\$4,022,830	\$2,306,290	\$3,178,939	\$1,713,291
Appropriation TO (FROM) Fund Balance		(\$291,019)	(\$843,891)	(\$645,500)	(\$1,465,648)	(\$1,426,000)
FUND BALANCE - September 30		\$4,022,830	\$3,178,939	\$1,660,790	\$1,713,291	\$287,291

Excellence in Customer Service Initiative Capital Project 305

Account Number	Account Description	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
SOURCES						
361100/361300	Investment	(\$18,563)	\$42,563	\$27,000	\$27,000	\$17,000
	Total Revenues	(\$18,563)	\$42,563	\$27,000	\$27,000	\$17,000
381001	From General Fund	\$0	\$365,000	\$0	\$0	\$0
	Total Transfers	\$0	\$365,000	\$0	\$0	\$0
	TOTAL SOURCES	(\$18,563)	\$407,563	\$27,000	\$27,000	\$17,000
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560622	Buildings - Improvements	\$0	\$0	\$30,000	\$30,000	\$30,000
560640	Machinery & Equipment	\$0	\$0	\$80,000	\$54,955	\$50,000
560642	Mach & Equip - Data Proc	\$0	\$7,441	\$0	\$13,495	\$60,000
560650	Construction In Progress	\$16,959	(\$796)	\$380,000	\$430,250	\$100,000
560680	Intangibles	\$0	\$0	\$52,000	\$13,300	\$0
	Total Capital	\$16,959	\$6,645	\$542,000	\$542,000	\$240,000
	TOTAL APPLICATIONS	\$16,959	\$6,645	\$542,000	\$542,000	\$240,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,200,020	\$1,164,498	\$1,195,832	\$1,565,416	\$1,050,416
	Appropriation TO (FROM) Fund Balance	(\$35,522)	\$400,918	(\$515,000)	(\$515,000)	(\$223,000)
	FUND BALANCE - September 30	\$1,164,498	\$1,565,416	\$680,832	\$1,050,416	\$827,416

ENTERPRISE FUNDS

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Enterprise Funds

Overview

	FY 21/22 Actual	UNAUDITED FY 22/23 Actual	Original FY 23/24 Budget	Revised FY 23/24 Budget	FY 24/25 Budget
<u>Sources</u>					
Revenues	\$14,157,573	\$16,824,554	\$15,086,923	\$16,126,923	\$18,174,300
Transfers In	\$0	\$60,000	\$0	\$0	\$0
Total Sources	\$14,157,573	\$16,884,554	\$15,086,923	\$16,126,923	\$18,174,300
<u>Applications</u>					
Personnel Services	\$1,906,683	\$2,667,604	\$3,465,171	\$3,395,904	\$3,480,537
Operating	\$8,373,090	\$10,351,019	\$10,668,433	\$10,586,410	\$12,005,078
Debt	\$1,215,837	\$936,643	\$2,413,819	\$2,413,819	\$2,411,724
Transfers	\$546,702	\$764,064	\$751,268	\$751,268	\$737,008
Capital	\$2,060,632	\$5,307,756	\$4,496,000	\$5,294,890	\$6,634,000
Total Applications	\$14,102,944	\$20,027,086	\$21,794,691	\$22,442,291	\$25,268,347
Less Capitalized Applications	(\$3,165,016)	(\$6,164,342)			
Total Non-Capital Applications	\$10,937,928	\$13,862,744			

Enterprise Funds - Recap

FUND	FUND NAME	UNAUDITED		Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
SOURCES						
410	Water & Sewer Utility	\$11,770,500	\$13,447,982	\$12,932,143	\$13,972,143	\$15,985,720
412	W&S - Service Availability	\$397,226	\$1,000,168	\$140,000	\$140,000	\$90,000
420	Development Services	\$890,310	\$1,202,522	\$853,500	\$853,500	\$1,020,500
411	Stormwater	\$1,099,537	\$1,233,882	\$1,161,280	\$1,161,280	\$1,078,080
TOTAL SOURCES		\$14,157,573	\$16,884,554	\$15,086,923	\$16,126,923	\$18,174,300
APPLICATIONS						
410	Water & Sewer Utility	\$8,668,792	\$11,072,758	\$17,023,644	\$18,063,644	\$20,486,889
412	W&S - Service Availability	\$0	\$0	\$500,000	\$500,000	\$500,000
420	Development Services	\$1,283,181	\$1,504,030	\$2,402,992	\$2,202,992	\$2,456,533
411	Stormwater	\$985,955	\$1,285,956	\$1,868,055	\$1,675,655	\$1,824,925
TOTAL APPLICATIONS		\$10,937,928	\$13,862,744	\$21,794,691	\$22,442,291	\$25,268,347
CHANGE IN FUND EQUITY						
FUND EQUITY - October 1		Net Assets		Net Assets less Net Capital (less Restricted for Renewal/Replacement)		
		\$56,865,334	\$56,929,890	\$19,850,789	\$23,631,597	\$17,316,229
Appropriation TO (FROM) Fund Equity		\$3,219,645	\$3,021,810	(\$6,707,768)	(\$6,315,368)	(\$7,094,047)
FUND EQUITY - September 30		\$60,084,979	\$59,951,700	\$13,143,021	\$17,316,229	\$10,222,182
Non-Cash Adjustments		(\$3,155,089)	(\$3,409,139)			
Total Net Assets per ACFR		56,929,890	56,542,561			

Water & Sewer Utility 410 / Service Availability 412

Overview

	FY 21/22 Actual	UNAUDITED FY 22/23 Actual	Original FY 23/24 Budget	Revised FY 23/24 Budget	FY 24/25 Budget
Sources					
Revenues	\$12,167,726	\$14,408,150	\$13,072,143	\$14,112,143	\$16,075,720
Transfers In	\$0	\$40,000	\$0	\$0	\$0
Total Sources	\$12,167,726	\$14,448,150	\$13,072,143	\$14,112,143	\$16,075,720
Applications					
Personnel Services	\$1,087,595	\$1,757,646	\$1,841,439	\$1,841,439	\$1,990,584
Operating Expenses	\$6,923,042	\$8,470,991	\$8,676,118	\$8,600,856	\$9,573,573
Debt	\$1,215,837	\$936,643	\$2,413,819	\$2,413,819	\$2,411,724
Transfers	\$546,702	\$764,064	\$751,268	\$751,268	\$737,008
Capital Outlay	\$1,844,911	\$4,634,348	\$3,841,000	\$4,956,262	\$6,274,000
Total Applications	\$11,618,087	\$16,563,692	\$17,523,644	\$18,563,644	\$20,986,889
Less Capitalized Applications	(\$2,949,295)	(\$5,490,934)			
Total Non-Capital Applications	\$8,668,792	\$11,072,758			

Water & Sewer Operations - 3600

Utility/Public Works Director	1	1	1	
Utility Director				1
Assistant Utility Director	1			
Supervisor	1			
Project Manager	1	1	1	
Utility Administrator				1
Utility Superintendent		1	1	1
Maintenance Worker	9	9	9	8
Assistant Administrator			1	
Utility Coordinator/Line Locator	1	1	1	1
Foreman	3	3	3	2
Service Technician	2	2	2	1
Lead Meter Reader				1
Meter Reader	3	3	3	3
Total	22	21	22	19
TOTAL FULL-TIME PERSONNEL	22	21	22	19

Water & Sewer Operations - Part Time - 3600

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

Water Sewer Utility 410 / Service Availability 412

Fund Recap

	FY 21/22 Actual	UNAUDITED FY 22/23 Actual	Original FY 23/24 Budget	Revised FY 23/24 Budget	FY 24/25 Budget
SOURCES					
Operating Revenues	\$12,123,568	\$12,616,106	\$12,592,143	\$13,632,143	\$15,795,720
Non-Operating Revenues and Transfers	(\$353,068)	\$831,876	\$340,000	\$340,000	\$190,000
Service Availability Fund	\$397,226	\$1,000,168	\$140,000	\$140,000	\$90,000
TOTAL SOURCES	\$12,167,726	\$14,448,150	\$13,072,143	\$14,112,143	\$16,075,720
APPLICATIONS					
Operations	\$8,668,792	\$11,072,758	\$17,023,644	\$18,063,644	\$20,486,889
Service Availability Fund	\$0	\$0	\$500,000	\$500,000	\$500,000
TOTAL APPLICATIONS	\$8,668,792	\$11,072,758	\$17,523,644	\$18,563,644	\$20,986,889
CHANGE IN FUND EQUITY					
FUND EQUITY - October 1	\$40,725,632	\$41,502,203	\$14,054,726	\$16,940,876	\$12,489,375
Appropriation TO (FROM) Fund Equity	\$3,498,934	\$3,375,392	(\$4,451,501)	(\$4,451,501)	(\$4,911,169)
FUND EQUITY - September 30	\$44,224,566	\$44,877,595	\$9,603,225	\$12,489,375	\$7,578,206
Non-cash Adjustments	(\$2,722,363)	(\$2,936,556)			
Total Net Assets per ACFR	\$41,502,203	\$41,941,039			
Total Net Assets Consist of (Estimated): Cash and Investments - \$26,254,450 Other Current Assets - \$1,125,255 Restricted Investments - (\$254,537) Net Deferred Flow (pension/OPEB) - \$443,370 Current Liabilities - (\$ 2,630,018) Noncurrent Liabilities - (\$8,097,354) Capital Assets (net of related debt) - \$25,098,070					

Water & Sewer Utility 410

Sources

Account Number	Description of Expenditure	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget		
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget			
SOURCES								
<i>Operating:</i>								
343300	Water Supply	\$4,260,609	\$4,465,320	\$4,407,281	\$4,407,281	\$5,304,000		
343500	Sewer / Waste Water	\$6,986,374	\$7,363,200	\$7,344,206	\$7,344,206	\$9,604,800		
343700	Reclaimed Water	\$493,981	\$518,090	\$586,656	\$586,656	\$640,320		
343910	Meter	\$30,524	\$19,650	\$50,000	\$50,000	\$30,000		
343920	Penalties (Late)	\$120,111	\$122,903	\$125,000	\$125,000	\$120,000		
343925	Application	\$34,880	\$28,685	\$31,000	\$31,000	\$32,000		
343930	Turn Off / On	\$51,520	\$61,370	\$42,000	\$42,000	\$60,000		
343935	Tampering	\$610	\$380	\$0	\$0	\$0		
343940	Inspection	\$2,800	\$2,000	\$4,000	\$4,000	\$2,300		
343945	NSF	\$3,150	\$11,950	\$2,000	\$2,000	\$2,300		
369300/369301	Settlements & Collections	\$1,679	\$10,441	\$0	\$0	\$0		
369900	Misc Revenue	\$137,330	\$12,117	\$0	\$1,040,000	\$0		
Operating Revenues		\$12,123,568	\$12,616,106	\$12,592,143	\$13,632,143	\$15,795,720		
<i>Non-Operating:</i>								
331390	Federal Grant - Other Phys. Environ.	\$880	\$0	\$0	\$0	\$0		
334390	State Grant - Other Phys. Environ.	\$69	\$0	\$0	\$0	\$0		
361100/361300	Investment	(\$341,962)	\$791,876	\$340,000	\$340,000	\$190,000		
364100	Auction Proceeds	(\$12,055)	\$0	\$0	\$0	\$0		
Non-Operating Revenues		(\$353,068)	\$791,876	\$340,000	\$340,000	\$190,000		
		Total Revenues	\$11,770,500	\$13,407,982	\$12,932,143	\$13,972,143		
						\$15,985,720		
381001	From General Fund	\$0	\$40,000	\$0	\$0	\$0		
		Total Transfers	\$0	\$40,000	\$0	\$0		
		TOTAL SOURCES	\$11,770,500	\$13,447,982	\$12,932,143	\$13,972,143		
						\$15,985,720		

Water & Sewer Utility 410

Applications

Account Number	Description of Expenditure	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$824,267	\$1,027,447	\$1,126,919	\$1,126,919	\$1,369,298
510140	Overtime	\$43,837	\$48,005	\$46,998	\$46,998	\$60,000
510900	Reimbursements	(\$1,645)	\$0	\$0	\$0	\$0
520200	FICA	\$66,946	\$78,714	\$87,438	\$87,438	\$94,539
520220	Pension DB	(\$67,427)	\$349,276	\$77,957	\$77,957	\$93,380
520225	Pension DC	\$32,235	\$32,433	\$66,195	\$66,195	\$71,689
520230	Health Insurance	\$168,465	\$188,341	\$408,844	\$408,844	\$273,227
520240	Workers' Comp	\$20,917	\$33,430	\$27,088	\$27,088	\$28,451
Total Payroll		\$1,087,595	\$1,757,646	\$1,841,439	\$1,841,439	\$1,990,584
530311	Legal	\$25,956	\$18,836	\$19,584	\$19,584	\$19,584
530314	Consulting	\$3,986,328	\$4,654,999	\$4,674,661	\$4,624,399	\$5,290,200
530315	Pre/Post Employment	\$460	\$1,125	\$2,600	\$2,600	\$2,650
530341	Other Svcs - Contract / Admin	\$811,900	\$1,001,448	\$911,550	\$911,550	\$916,238
530342	Other Svcs - Maint / Licenses	\$18,927	\$10,961	\$48,059	\$48,059	\$48,059
530343	Other Svcs - Banking	\$19,439	\$14,450	\$21,000	\$21,000	\$21,000
530411	Communication - Phone	\$11,039	\$17,654	\$19,441	\$19,441	\$28,611
530413	Communication - R&M	\$0	\$0	\$600	\$600	\$600
540430	Utilities	\$844,609	\$979,672	\$1,082,580	\$1,057,580	\$1,083,266
545100	R&M Buildings	\$9,953	\$7,050	\$15,640	\$15,640	\$15,640
545130	R&M Bldgs - Water Plant	\$11,861	\$18,194	\$286,700	\$286,700	\$286,700
545140	R&M Bldgs - Sewer Plant	\$583,834	\$751,756	\$265,500	\$265,500	\$265,500
545150	R&M Bldgs - Reclaimed Plant	\$8,624	\$0	\$49,000	\$49,000	\$69,000
545230	R&M Infra - Lift Stations	\$5,797	\$15,074	\$121,000	\$95,000	\$129,600
545240	R&M Infra - Water System	\$205,172	\$469,919	\$491,400	\$491,400	\$709,800
545250	R&M Infra - Sewer System	\$39,367	\$80,744	\$96,000	\$122,000	\$119,500
545270	R&M Infra - Grounds	\$41,112	\$41,771	\$86,535	\$86,535	\$114,034
545300	R&M Mach & Equip	\$47,409	\$56,121	\$63,720	\$63,720	\$33,170
545310	R&M M&E - Vehicles	\$27,970	\$15,086	\$27,000	\$27,000	\$27,000
545320	R&M M&E - Meters	\$20,958	\$17,372	\$52,070	\$52,070	\$52,070
550510	Office	\$853	\$470	\$1,900	\$1,900	\$2,400
550520	Operating	\$28	\$2,000	\$0	\$0	\$2,250
550522	Operating - Tires / Filters	\$4,756	\$8,529	\$12,500	\$12,500	\$12,500
550523	Operating - Janitorial	\$1,000	\$1,008	\$2,500	\$2,500	\$3,000
550525	Operating - Small Tools	\$18,610	\$6,025	\$45,200	\$45,200	\$45,200
550526	Operating - Software	\$8,704	\$86,859	\$10,400	\$10,400	\$10,400
550527	Operating - Apparel	\$14,320	\$11,660	\$15,875	\$15,875	\$17,610
552000	Fuel	\$108,054	\$108,030	\$148,024	\$148,024	\$133,832
555400	Travel & Per Diem	\$119	\$2,361	\$8,000	\$8,000	\$8,000
555420	Postage / Freight	\$9	\$32	\$100	\$100	\$100
555441	Rent / Lease - Copy Machine	\$2,046	\$0	\$2,160	\$2,160	\$2,160
555442	Rent / Lease - Equipment	\$3,436	\$32,626	\$13,798	\$13,798	\$13,798
555450	Insurance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
555470	Printing / Binding	\$0	\$0	\$330	\$330	\$330
555480	Promotional / Advertising	\$3,984	\$7,814	\$12,000	\$12,000	\$12,000
555490	Not Otherwise Classified	\$17,674	\$812	\$1,500	\$1,500	\$1,500
555540	Dues/Reg/Pub	\$1,598	\$12,560	\$13,410	\$13,410	\$13,410
555550	Training	\$2,136	\$2,417	\$7,950	\$7,950	\$12,450
555551	Educational Incentive	\$0	\$556	\$0	\$0	\$0
599100	Contingency	\$0	\$0	\$30,831	\$30,831	\$35,411
Total Operating		\$6,923,042	\$8,470,991	\$8,676,118	\$8,600,856	\$9,573,573

Water & Sewer Utility 410

Applications

Account Number	Description of Expenditure	FY 21/22 Actual	UNAUDITED FY 22/23 Actual	Original FY 23/24 Budget	Revised FY 23/24 Budget	FY 24/25 Budget
570710	Principal	\$1,104,384	\$856,586	\$919,957	\$919,957	\$894,069
570720	Interest	\$111,453	\$80,057	\$1,488,862	\$1,488,862	\$1,512,655
570730	Other Debt Service Costs	\$0	\$0	\$5,000	\$5,000	\$5,000
	Total Debt Service	\$1,215,837	\$936,643	\$2,413,819	\$2,413,819	\$2,411,724
591001	To General Fund	\$546,702	\$764,064	\$751,268	\$751,268	\$737,008
	Total Transfers	\$546,702	\$764,064	\$751,268	\$751,268	\$737,008
560621	Buildings - Plants and Main	\$78,765	\$31,911	\$0	\$0	\$0
560631	Improvements	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$79,821	\$756,577	\$10,000	\$745,870	\$10,000
560641	Mach & Equip - Vehicles	\$77,057	\$69,323	\$81,000	\$731,262	\$60,000
560650	Construction In Progress	\$1,600,217	\$1,272,145	\$3,250,000	\$2,979,130	\$5,704,000
560680	Intangibles	\$9,051	\$0	\$0	\$0	\$0
	Total Capital	\$1,844,911	\$2,129,956	\$3,341,000	\$4,456,262	\$5,774,000
	Transfer to Balance Sheet	(\$2,949,295)	(\$2,986,542)			
	Transfer to Balance Sheet	(\$2,949,295)	(\$2,986,542)			
	TOTAL APPLICATIONS	\$8,668,792	\$11,072,758	\$17,023,644	\$18,063,644	\$20,486,889

CHANGE IN FUND EQUITY

FUND EQUITY - October 1

Appropriation TO (FROM) Fund Equity

FUND EQUITY - September 30

Non-cash Adjustments
Total Net Assets per ACFR

Net Assets		Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
\$33,850,247	\$34,229,592	\$9,044,357	\$11,172,489	\$7,080,988
\$3,101,708	\$2,375,224	(\$4,091,501)	(\$4,091,501)	(\$4,501,169)
\$36,951,955	\$36,604,816	\$4,952,856	\$7,080,988	\$2,579,819
(\$2,722,363)	(\$2,936,556)			
\$34,229,592	\$33,668,260			

Total Net Assets Consist of (Estimated):
 Cash and Investments - \$20,710,683
 Other Current Assets - \$573,199
 Restricted Investments - (\$254,537)
 Net Deferred Flow (pension/OPEB) - \$443,370
 Current Liabilities - (\$2,302,582)
 Noncurrent Liabilities - (\$8,097,354)
 Capital Assets (net of related debt) - \$22,593,678

Water & Sewer Service Availability 412

Account Number	Account Description	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget		
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget			
SOURCES								
<i>Operating:</i>								
324210	Svc Avail - Water / Residential	\$46,638	\$37,713	\$0	\$0	\$0		
324215	Svc Avail - Sewer / Residential	\$177,510	\$143,943	\$0	\$0	\$0		
324220	Svc Avail - Water / Commercial	\$52,151	\$445	\$0	\$0	\$0		
324225	Svc Avail - Sewer / Commercial	\$232,427	\$16,498	\$0	\$0	\$0		
Operating Revenues		\$508,726	\$198,599	\$0	\$0	\$0		
<i>Non-Operating:</i>								
334351	Grant - SJRMD	\$0	\$552,056	\$0	\$0	\$0		
361100/361300	Investment	(\$111,500)	\$249,513	\$140,000	\$140,000	\$90,000		
Non-Operating Revenues		(\$111,500)	\$801,569	\$140,000	\$140,000	\$90,000		
Total Revenues		\$397,226	\$1,000,168	\$140,000	\$140,000	\$90,000		
Total Transfers		\$0	\$0	\$0	\$0	\$0		
TOTAL SOURCES		\$397,226	\$1,000,168	\$140,000	\$140,000	\$90,000		
APPLICATIONS								
Total Operating		\$0	\$0	\$0	\$0	\$0		
Total Transfers		\$0	\$0	\$0	\$0	\$0		
560650	Construction In Progress	\$0	\$2,504,392	\$500,000	\$500,000	\$500,000		
Total Capital		\$0	\$2,504,392	\$500,000	\$500,000	\$500,000		
Assets Transferred to Balance Sheet		<u>\$0</u>	<u>(\$2,504,392)</u>					
Transfer to Balance Sheet		\$0	(\$2,504,392)					
TOTAL APPLICATIONS		\$0	\$0	\$500,000	\$500,000	\$500,000		
CHANGE IN FUND EQUITY								
FUND EQUITY - October 1		\$6,875,385	\$7,272,611	\$5,010,369	\$5,768,387	\$5,408,387		
Appropriation TO (FROM) Fund Equity		\$397,226	\$1,000,168	(\$360,000)	(\$360,000)	(\$410,000)		
FUND EQUITY - September 30		\$7,272,611	\$8,272,779	\$4,650,369	\$5,408,387	\$4,998,387		

Total Net Assets Consist of (Estimated):
 Cash and Investments - \$5,543,767
 Other Current Assets - \$552,056
 Current Liabilities - (\$327,436)
 Capital Assets
 (net of related debt) - \$2,504,392

Stormwater Utility 411

Overview

	FY 21/22 Actual	UNAUDITED FY 22/23 Actual	Original FY 23/24 Budget	Revised FY 23/24 Budget	FY 24/25 Budget
Sources					
Revenues	\$1,099,537	\$1,213,882	\$1,161,280	\$1,161,280	\$1,078,080
Transfers In	\$0	\$20,000	\$0	\$0	\$0
Total Sources	\$1,099,537	\$1,233,882	\$1,161,280	\$1,161,280	\$1,078,080
Applications					
Personnel Services	\$386,284	\$342,599	\$664,110	\$634,110	\$697,024
Operating Expenses	\$599,671	\$943,357	\$903,945	\$859,938	\$1,127,901
Debt	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$42,504	\$601,721	\$300,000	\$181,607	\$0
Total Applications	\$1,028,459	\$1,887,677	\$1,868,055	\$1,675,655	\$1,824,925
Less Capitalized Applications	(\$42,504)	(\$601,721)			
Total Non-Capital Applications	\$985,955	\$1,285,956			

Operations - 3800

Public Works Director				1
Stormwater Manager	1	1	1	
Foreman Stormwater				1
Maintenance Worker	4	3	3	3
Total	5	4	4	5

Engineering - 3810

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

TOTAL FULL-TIME PERSONNEL	6	7	8	6
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Stormwater Utility 411

Fund Recap

Account Number	Account Description	UNAUDITED		Original	Revised	FY 24/25 Budget		
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget			
SOURCES								
<i>Operating:</i>								
322120	Engineering Inspection	\$0	\$0	\$20,000	\$20,000	\$1,000		
343901	Stormwater	\$1,134,353	\$1,137,163	\$1,121,280	\$1,121,280	\$1,066,080		
	Operating Revenues	\$1,134,353	\$1,137,163	\$1,141,280	\$1,141,280	\$1,067,080		
<i>Non-Operating:</i>								
331390	Federal Grant - Other Phys. Environ.	\$453	\$0	\$0	\$0	\$0		
334390	State Grant - Other Phys. Environ.	\$35	\$0	\$0	\$0	\$0		
361100/361300	Investment	(\$35,323)	\$76,719	\$20,000	\$20,000	\$11,000		
369900	Misc Revenue	\$19	\$0	\$0	\$0	\$0		
	Non-Operating Revenues	(\$34,816)	\$76,719	\$20,000	\$20,000	\$11,000		
	Total Revenues	\$1,099,537	\$1,213,882	\$1,161,280	\$1,161,280	\$1,078,080		
381001	From General Fund	\$0	\$20,000	\$0	\$0	\$0		
	Total Transfers	\$0	\$20,000	\$0	\$0	\$0		
	TOTAL SOURCES	<u>\$1,099,537</u>	<u>\$1,233,882</u>	<u>\$1,161,280</u>	<u>\$1,161,280</u>	<u>\$1,078,080</u>		
APPLICATIONS								
<i>Division</i>								
3800	Operations	\$863,760	\$964,227	\$1,601,053	\$1,389,933	\$1,558,146		
3810	Engineering	\$122,195	\$321,729	\$267,002	\$285,722	\$266,779		
	TOTAL APPLICATIONS	<u>\$985,955</u>	<u>\$1,285,956</u>	<u>\$1,868,055</u>	<u>\$1,675,655</u>	<u>\$1,824,925</u>		
CHANGE IN FUND EQUITY								
FUND EQUITY - October 1								
		Net Assets		Net Assets less Net Capital				
		\$9,790,651	\$9,504,154	\$1,300,773	\$1,525,548	\$1,011,173		
		\$113,582	(\$52,074)	(\$706,775)	(\$514,375)	(\$746,845)		
		\$9,904,233	\$9,452,080	\$593,998	\$1,011,173	\$264,328		
	Non-cash Adjustments	(\$400,079)	(\$442,116)					
	Total Net Assets per ACFR	\$9,504,154	\$9,009,964					
Total Net Assets consist of (Estimated): Cash and Investments - \$1,753,160 Other Current Assets - \$46,570 Restricted Investments (\$282,813) Net Deferred Flow (pension) - \$120,919 Current Liabilities - (\$73,704) Non-current Liabilities - (\$38,584) Capital Assets (net of related debt) - \$7,484,416								

Stormwater Utility 411

Applications Summary

Account Number	Description of Expenditure	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$221,309	\$161,502	\$429,580	\$429,580	\$470,360
510140	Overtime	\$6,062	\$3,428	\$10,008	\$10,008	\$3,000
520200	FICA	\$17,075	\$11,607	\$31,958	\$31,958	\$35,547
520220	Pension DB	\$65,504	\$95,575	\$24,673	\$24,673	\$34,556
520225	Pension DC	\$6,198	\$5,717	\$25,418	\$25,418	\$32,021
520230	Health Insurance	\$58,006	\$50,798	\$122,947	\$92,947	\$100,064
520240	Workers' Comp	\$12,130	\$13,972	\$19,526	\$19,526	\$21,476
Total Payroll		\$386,284	\$342,599	\$664,110	\$634,110	\$697,024
530311	Legal	\$5,502	\$6,059	\$6,408	\$6,408	\$6,408
530314	Consulting	\$50,722	\$261,562	\$75,000	\$107,720	\$90,000
530315	Pre/Post Employment	\$25	\$50	\$745	\$745	\$765
530341	Other Svcs - Contract / Admin	\$194,130	\$219,335	\$329,332	\$284,685	\$329,332
530342	Other Svcs - Maint / Licenses	\$396	\$0	\$2,729	\$2,729	\$5,034
530411	Communication - Phone	\$624	\$492	\$1,104	\$1,104	\$1,104
545210	R&M Infra - Stormwater	\$83,768	\$191,205	\$166,480	\$144,080	\$370,624
545270	R&M Infra - Grounds	\$208,251	\$226,455	\$230,120	\$230,120	\$244,160
545300	R&M Mach & Equip	\$11,490	\$5,710	\$17,900	\$17,900	\$17,900
545310	R&M M&E - Vehicles	\$4,371	\$3,951	\$4,450	\$4,450	\$4,450
550510	Office	\$157	\$24	\$250	\$190	\$250
550520	Operating	\$318	\$605	\$250	\$250	\$300
550522	Operating - Tires / Filters	\$2,179	\$1,502	\$3,000	\$3,000	\$3,000
550524	Operating - Chemicals	\$0	\$0	\$15,500	\$4,900	\$500
550525	Operating - Small Tools	\$4,673	\$4,609	\$10,200	\$10,200	\$10,200
550527	Operating - Apparel	\$4,142	\$1,817	\$7,550	\$7,210	\$7,820
552000	Fuel	\$22,886	\$16,211	\$19,668	\$19,668	\$20,196
555400	Travel & Per Diem	\$10	\$0	\$600	\$600	\$600
555420	Postage / Freight	\$0	\$88	\$100	\$100	\$200
555442	Rent / Lease - Equipment	\$2,482	\$1,225	\$3,000	\$3,000	\$4,000
555480	Promotional / Advertising	\$0	\$0	\$300	\$1,620	\$400
555540	Dues/Reg/Pub	\$2,945	\$1,977	\$3,185	\$3,185	\$3,185
555550	Training	\$600	\$480	\$1,900	\$1,900	\$1,900
599100	Contingency	\$0	\$0	\$4,174	\$4,174	\$5,573
Total Operating		\$599,671	\$943,357	\$903,945	\$859,938	\$1,127,901
Total Transfers		\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$42,504	\$601,721	\$300,000	\$181,607	\$0
	Assets Transferred to Balance Sheet	(\$42,504)	(\$601,721)			
Total Capital		\$0	\$0	\$300,000	\$181,607	\$0
TOTAL APPLICATIONS		\$985,955	\$1,285,956	\$1,868,055	\$1,675,655	\$1,824,925

Stormwater 38

Operations 3800

Account Number	Description of Expenditure	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$195,765	\$137,245	\$327,419	\$327,419	\$355,960
510140	Overtime	\$6,062	\$3,428	\$10,008	\$10,008	\$3,000
520200	FICA	\$15,304	\$9,974	\$24,140	\$24,140	\$26,795
520220	Pension DB	\$48,780	\$86,993	\$15,116	\$15,116	\$34,556
520225	Pension DC	\$6,169	\$5,717	\$19,895	\$19,895	\$23,441
520230	Health Insurance	\$49,978	\$43,787	\$77,603	\$67,603	\$76,704
520240	Workers' Comp	\$11,444	\$12,646	\$16,719	\$16,719	\$18,341
Total Payroll		\$333,502	\$299,790	\$490,900	\$480,900	\$538,797
530311	Legal	\$5,502	\$6,059	\$6,408	\$6,408	\$6,408
530315	Pre/Post Employment	\$25	\$50	\$745	\$745	\$765
530341	Other Svcs - Contract / Admin	\$175,834	\$205,023	\$312,364	\$267,717	\$312,364
530342	Other Svcs - Maint / Licenses	\$396	\$0	\$2,145	\$2,145	\$4,450
530411	Communication - Phone	\$384	\$272	\$864	\$864	\$1,104
545210	R&M Infra - Stormwater	\$83,768	\$191,205	\$166,480	\$144,080	\$370,624
545270	R&M Infra - Grounds	\$208,251	\$226,455	\$230,120	\$230,120	\$244,160
545300	R&M Mach & Equip	\$11,490	\$5,710	\$17,900	\$17,900	\$17,900
545310	R&M M&E - Vehicles	\$4,371	\$3,951	\$4,450	\$4,450	\$4,450
550510	Office	\$157	\$24	\$250	\$190	\$250
550520	Operating	\$318	\$605	\$250	\$250	\$300
550522	Operating - Tires / Filters	\$2,179	\$1,502	\$3,000	\$3,000	\$3,000
550524	Operating - Chemicals	\$0	\$0	\$15,500	\$4,900	\$500
550525	Operating - Small Tools	\$4,673	\$4,609	\$10,000	\$10,000	\$10,000
550527	Operating - Apparel	\$4,142	\$1,817	\$7,550	\$7,210	\$7,820
552000	Fuel	\$22,781	\$13,477	\$19,668	\$13,668	\$20,196
555400	Travel & Per Diem	\$10	\$0	\$600	\$600	\$600
555420	Postage / Freight	\$0	\$88	\$100	\$100	\$200
555442	Rent / Lease - Equipment	\$2,482	\$1,225	\$3,000	\$3,000	\$4,000
555480	Promotional / Advertising	\$0	\$0	\$300	\$1,620	\$400
555540	Dues/Reg/Pub	\$2,895	\$1,885	\$3,185	\$3,185	\$3,185
555550	Training	\$600	\$480	\$1,100	\$1,100	\$1,100
599100	Contingency	\$0	\$0	\$4,174	\$4,174	\$5,573
Total Operating		\$530,258	\$664,437	\$810,153	\$727,426	\$1,019,349
Total Transfers		\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$42,504	\$601,721	\$300,000	\$181,607	\$0
	Assets Transferred to Balance Sheet	(\$42,504)	(\$601,721)			
Total Capital		\$0	\$0	\$300,000	\$181,607	\$0
TOTAL APPLICATIONS		\$863,760	\$964,227	\$1,601,053	\$1,389,933	\$1,558,146

Stormwater 38

Engineering 3810

Account Number	Description of Expenditure	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$25,544	\$24,257	\$102,161	\$102,161	\$114,400
520200	FICA	\$1,771	\$1,633	\$7,818	\$7,818	\$8,752
520220	Pension DB	\$16,724	\$8,582	\$9,557	\$9,557	\$0
520225	Pension DC	\$29	\$0	\$5,523	\$5,523	\$8,580
520230	Health Insurance	\$8,028	\$7,011	\$45,344	\$25,344	\$23,360
520240	Workers' Comp	\$686	\$1,326	\$2,807	\$2,807	\$3,135
Total Payroll		\$52,782	\$42,809	\$173,210	\$153,210	\$158,227
530314	Consulting	\$50,722	\$261,562	\$75,000	\$107,720	\$90,000
530341	Other Svcs - Contract / Admin	\$18,296	\$14,312	\$16,968	\$16,968	\$16,968
530342	Other Svcs - Maint / Licenses	\$0	\$0	\$584	\$584	\$584
530411	Communication - Phone	\$240	\$220	\$240	\$240	\$0
550525	Operating - Small Tools	\$0	\$0	\$200	\$200	\$200
552000	Fuel	\$105	\$2,734	\$0	\$6,000	\$0
555540	Dues/Reg/Pub	\$50	\$92	\$0	\$0	\$0
555550	Training	\$0	\$0	\$800	\$800	\$800
Total Operating		\$69,413	\$278,920	\$93,792	\$132,512	\$108,552
Total Transfers		\$0	\$0	\$0	\$0	\$0
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL APPLICATIONS		\$122,195	\$321,729	\$267,002	\$285,722	\$266,779

Development Services 420

Overview

	FY 21/22 Actual	UNAUDITED FY 22/23 Actual	Original FY 23/24 Budget	Revised FY 23/24 Budget	FY 24/25 Budget
Sources					
Revenues	\$890,310	\$1,202,522	\$853,500	\$853,500	\$1,020,500
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Sources	\$890,310	\$1,202,522	\$853,500	\$853,500	\$1,020,500
Applications					
Personnel Services	\$432,804	\$567,359	\$959,622	\$920,355	\$792,929
Operating Expenses	\$850,377	\$936,671	\$1,088,370	\$1,125,616	\$1,303,604
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$173,217	\$71,687	\$355,000	\$157,021	\$360,000
Total Applications	\$1,456,398	\$1,575,717	\$2,402,992	\$2,202,992	\$2,456,533
Less Capitalized Applications	(\$173,217)	(\$71,687)			
Total Non-Capital Applications	\$1,283,181	\$1,504,030			
Building Plans and Inspections - 2400					
Permitting & Licensing Manager	1	1	1		1
Construction Services Mgr/ Inspector	1	1	1		1
Development Coordinator	4	4	4		5
Building Admin Asst		1	1		
Professional Engineer/Civil Engineer			1		1
Customer Service Rep					
Total	6	7	8		8
TOTAL FULL-TIME PERSONNEL	6	7	8		8
Plans and Inspections - Part Time - 2400					
Development Coordinator			0.73		
TOTAL PART-TIME PERSONNEL	0.00	0.00	0.73		0.00

Development Services 420

Sources and Fund Recap

Development Services 420

Plans & Inspections - 2400

Account Number	Description of Expenditure	FY 21/22	UNAUDITED	Original	Revised	FY 24/25 Budget
		Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Budget	
510100	Base Wages/Salaries	\$289,482	\$390,811	\$657,793	\$657,793	\$613,691
510140	Overtime	\$2,646	\$6,663	\$1,998	\$1,998	\$2,644
520200	FICA	\$22,816	\$29,246	\$49,794	\$49,794	\$46,036
520220	Pension DB	\$48,596	\$80,042	\$7,843	\$7,843	\$0
520225	Pension DC	\$15,602	\$13,011	\$43,434	\$43,434	\$44,611
520230	Health Insurance	\$53,298	\$46,916	\$191,732	\$152,465	\$78,996
520240	Workers' Comp	\$364	\$670	\$7,028	\$7,028	\$6,951
Total Payroll		\$432,804	\$567,359	\$959,622	\$920,355	\$792,929
530314	Consulting	\$154,476	\$177,048	\$215,000	\$181,582	\$225,000
530315	Pre/Post Employment	\$0	\$137	\$400	\$400	\$400
530311	Legal	\$0	\$0	\$38,448	\$38,448	\$38,448
530341	Other Svcs - Contract / Admin	\$648,271	\$610,812	\$665,645	\$660,645	\$671,045
530342	Other Svcs - Maint / Licenses	\$25,364	\$131,400	\$104,100	\$181,785	\$227,000
530411	Communication - Phone	\$1,613	\$1,397	\$3,312	\$3,312	\$3,900
545310	R&M M&E - Vehicles	\$0	\$0	\$0	\$1,900	\$0
550510	Office	\$1,637	\$1,730	\$3,600	\$3,600	\$4,300
550520	Operating	\$2,872	\$811	\$5,000	\$5,000	\$6,000
550522	Operating - Tires / Filters	\$0	\$0	\$1,950	\$929	\$1,950
550525	Operating - Small Tools	\$11,051	\$5,935	\$8,000	\$9,569	\$31,600
550526	Operating - Software	\$642	\$0	\$6,000	\$1,531	\$37,000
550527	Operating - Apparel	\$285	\$177	\$500	\$500	\$500
552000	Fuel	\$64	\$220	\$366	\$366	\$366
555400	Travel & Per Diem	\$986	\$1,588	\$7,000	\$5,600	\$10,500
555420	Postage / Freight	\$128	\$200	\$500	\$500	\$500
555470	Printing / Binding	\$436	\$1,000	\$1,000	\$1,000	\$2,000
555480	Promotional / Advertising	\$85	\$0	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$880	\$1,490	\$2,650	\$4,050	\$5,658
555550	Training	\$1,587	\$2,726	\$9,237	\$9,237	\$12,737
599100	Contingency	\$0	\$0	\$15,662	\$15,662	\$24,700
Total Operating		\$850,377	\$936,671	\$1,088,370	\$1,125,616	\$1,303,604
Total Transfers		\$0	\$0	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$0	\$0	\$30,000	\$32,021	\$35,000
560643	Mach & Equip - Furn/Office	\$7,717	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$165,500	\$71,687	\$325,000	\$125,000	\$325,000
	Assets Transferred to Balance Sheet	(\$173,217)	(\$71,687)			
Total Capital		\$0	\$0	\$355,000	\$157,021	\$360,000
TOTAL APPLICATIONS		\$1,283,181	\$1,504,030	\$2,402,992	\$2,202,992	\$2,456,533

APPENDIX

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GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FY – Fiscal Year

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

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

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

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

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

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

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

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

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

GIS – Geographic Information Systems

HOA – Homeowners Association

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SRLF – State Revolving Fund Loan; 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

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